

A

Date 4/18

NAME

Evelyn E. Clark

ADDRESS

2604 NE 62nd Ave

Street

Portland

City

OR

97213

Zip

I wish to speak on Agenda Item #

Subject Extension Service

FOR

AGAINST

NAME

Bob Bernstein

Date

4.18

ADDRESS

1730 S.E. 35th Place

Street

Portland

City

97214

Zip

I wish to speak on Agenda Item #

Subject

Diversion Proposal

FOR

AGAINST

B

Date 4-18

NAME Diane M Feldt

ADDRESS 7204 N. Herford
Street

Portland City 97203 Zip

I wish to speak on Agenda Item # Diversin Group
Subject Recommendations

FOR
Part

AGAINST
Part

~~4~~
Date

4-18-89

NAME

Arlene M Collins

ADDRESS

PO Box 3392

Street

Odessa

City

97201

Zip

I wish to speak on Agenda Item #

Budget

Subject

FOR

AGAINST

Thursday, April 20, 1989 - 9:00 AM Formal Meeting . . . Page 4
9:30 AM Work Sessions (if needed)
Nondepartmental, Library, DES
Budgets
7:00 PM - Budget Hearing - Gresham City
Hall, 1333 SW Eastman Parkway
Council Chambers

NOTE: that this session
replaces the April 24 meeting
which was cancelled due to
lack of a quorum

-3-

Tuesday, April 18, 1989 - 8:30 AM

Multnomah County Courthouse, Room 602

EXECUTIVE SESSION

Regarding pending litigation - allowed under ORS 192.660 (1)(h)
John DuBay, County Counsel

9:00 AM

INFORMAL BRIEFINGS

1. Legislative Briefing (if needed) - Fred Neal, Howard Klink
2. Informal Review of Bids and Requests for Proposals:
 - a) Weatherization Program, Installation and Training, Audits and Inspection
3. Informal Review of Formal Agenda of April 20, 1989

PUBLIC TESTIMONY WILL NOT BE TAKEN AT INFORMAL MEETINGS

9:30 AM (following Informal Discussion

BUDGET HEARINGS - Work Session on DHS Budget and DJS Budget: Sheriff
(if required)

Thursday, April 20, 1989 - 9:00 AM
Multnomah County Courthouse, Room 602

Formal Agenda

REGULAR AGENDA

BOARD OF COUNTY COMMISSIONERS

- R-1 In the matter of the appointment of Rose Butler, JoAnn Travis, and Luana Shipp to the Multnomah County Welfare Board, terms expiring April, 1993
- R-2 Resolution in the Matter of Supporting the Goals of the Peace Seder

DEPARTMENT OF ENVIRONMENTAL SERVICES

- R-3 Request for approval of private sale of tax foreclosed property (vacant land approximately 50 x 100 feet located on N. Endicott, 175 feet north of N Willis, Portland)
- R-4 Order in the matter of Cancellation of Land Sale Contract 15433 between Multnomah County, Oregon and Dorothy J. Jackson, upon Default of Payments
- R-5 Order in the Matter of the Conveyance of a Permanent Easement together with a Temporary Construction Easement on County land at the Parking Lot of the Boat Ramp at 4825 NE Marine Drive
- R-6 Resolution in the matter of Substituting Light Rail Transit in the I-205 Freeway (for bus lanes allowed when freeway was built)

ORDINANCES - DEPARTMENT OF ENVIRONMENTAL SERVICES

- R-7 Second Reading - An ordinance amending Multnomah County Code Chapter 10.15.110, Park Fees

DEPARTMENT OF GENERAL SERVICES

- R-8 In the matter of ratification of an Intergovernmental Agreement with Portland State University, to allow the County's contract for the purchase of Herman Miller Furnishings, be used by Portland State University

- R-9 In the matter of approving budgets and work plan for the Multnomah Cable Access office, Program in Community Television, and Multnomah Cable Regulatory Office for FY 1989-90
- R-10 Resolution in the Matter of the Establishing a Budget Savings Policy

DEPARTMENT OF HUMAN SERVICES

- R-11 Budget Modification DHS #47 making an appropriation transfer in the amount of \$8,865 within Juvenile Justice Division from Pass-thru to Supplies (\$6,825 for work gloves and boots) and Equipment (\$2,040 for computer to provide assistance in GED training for program participants) for Resources and Development section, and reallocates funds in amended contract with The Private Industry Council
- R-12 In the matter of ratification of an amendment to the State Juvenile Services Plan whereby the Youth Program Office is moving \$5,000 of State JSC revenue from an unobligated balance to contracts, for subcontracting to the NE Neighborhood Coalition, for support of the pilot project to address problems with youth gangs in North and Northeast Portland

BOARD OF COUNTY COMMISSIONERS

- R-13 Resolution in the matter of Certifying the results of the election on County Measure 26-1 - "Charter Amendment relating to Qualification and Salary for County Auditor" as being approved by the voters
- R-14 Resolution in the matter of Certifying the results of the election on County Measure 26-2 - "A Charter Amendment concerning filling vacancies in County Elective Offices" as being approved by the voters
- R-15 Resolution in the matter of Certifying the results of the election on County Measure 26-3 - "Real Estate Transfer Fee with Revenues Dedicated to Homeless Housing" as being defeated by the voters

Thursday Meetings of the Multnomah County Board of Commissioners are recorded and can be seen at the following times:
Thursday, 10:00 PM, Channel 11 for East and West side subscribers
Friday, 6:00 PM, Channel 27 for Rogers Multnomah East subscribers
Saturday 12:00 PM, Channel 21 for East Portland and East County subscribers



MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS

GLADYS McCOY, CHAIR
PAULINE ANDERSON
POLLY CASTERLINE
GRETCHEN KAFOURY
RICK BAUMAN

DEPARTMENT OF GENERAL SERVICES

PORTLAND BUILDING
1120 SW FIFTH, 14th FLOOR
PORTLAND, OR 97204-1934

(503) 248-3300

OFFICE OF THE DIRECTOR

PLANNING & BUDGET
COUNTY COUNSEL
EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS

(503) 248-3303
(503) 248-3883
(503) 248-3138
(503) 248-5015
(503) 248-3312
(503) 248-5135

April 18, 1989

Tax Supervising and
Conservation Commission
1120 SW Fifth Avenue, Suite 1510
Portland, OR 97204

Gentlemen:

On April 18, 1989, at 7 p.m. in Room 602, Multnomah County Courthouse, the Budget Committee was regularly convened to hear the budget of the Central County Sanitary Sewer Service District No. 3.

The Budget Committee approved the attached budget.

APPROVED:

Central County Sanitary Sewer Service District No. 3


Chair


Secretary

1342F/SC/kd

Attachment

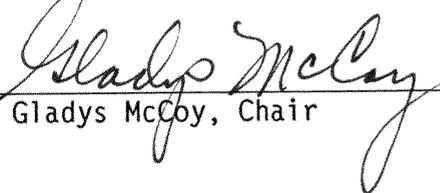
(SEAL)

April 18, 1989

Know all men by these presents that, pursuant to the provisions of ORS 294.336, the Board of County Commissioners of Multnomah County, acting as the governing body of Central County Service District, has attempted to appoint certain electors residing within said service district to serve as the budget committee for said service district.

There being no qualified electors willing to serve, the governing body has acted as the district's budget committee for the public hearing held April 18, 1989.

CENTRAL COUNTY SERVICE DISTRICT
by Board of County Commissioners

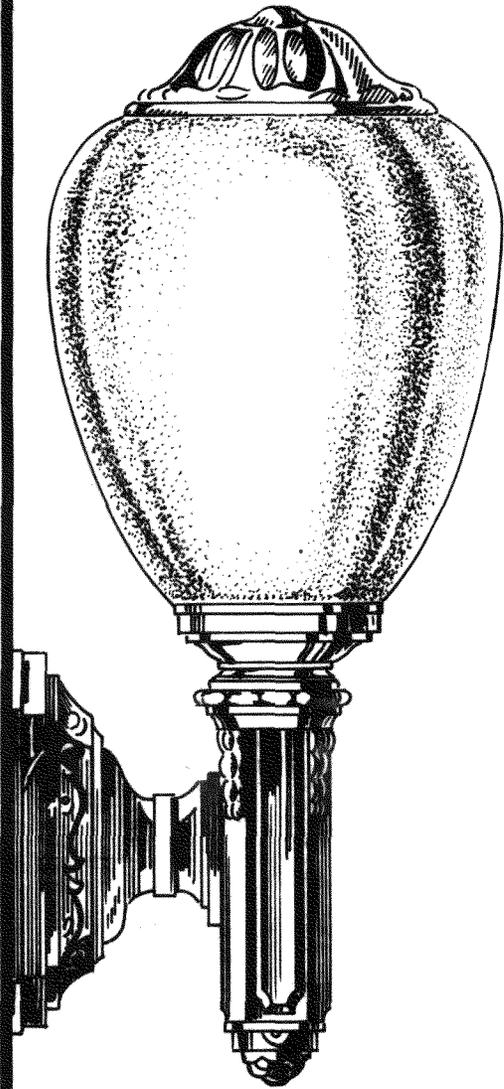


Gladys McCoy, Chair

(SEAL)
April 18, 1989

5926V

DUNTHORPE RIVERDALE No. 1
WEST HILLS No. 2
CENTRAL COUNTY No. 3
MID-COUNTY NO. 14



MULTNOMAH COUNTY SERVICE DISTRICTS

BUDGETS 1989-1990

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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 freeholders 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 Chapter 294), which provides specific methods for obtaining public views and enables 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
Bancroft Bond Redemption Fund	Modified Accrual Basis
Sinking Fund	Modified Accrual Basis
Special Assessment 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 are comparative historical cost summaries are prepared utilizing these basis. 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.

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 86-87</u>	<u>ACTUAL 87-88</u>	<u>BUDGET 88-89</u>	<u>PROPOSED 89-90</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	324,395	368,693	354,472	436,012
Sewer Service District No. 2 WEST HILLS	36,721	46,850	46,700	50,482
Sewer Service District No. 3 CENTRAL COUNTY	2,295,947	22,360	3,500	10,500
Street Lighting Svc. Dist. No. 14 MID COUNTY	<u>1,726,520</u>	<u>1,234,461</u>	<u>1,595,000</u>	<u>1,108,000</u>
TOTAL	<u>4,383,583</u>	<u>1,672,364</u>	<u>1,999,672</u>	<u>1,604,994</u>

REIMBURSEMENTS TO COUNTY
1989-90 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	1,000	1,000	2,000
Mid County	<u>25,000</u>	<u>12,000</u>	<u>37,000</u>
TOTAL	<u>32,500</u>	<u>19,000</u>	<u>51,500</u>

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 525 clients are mainly located in Multnomah County with a few clients in northern Clackamas County.

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

Service charges have remained static for several years and are supplemented by a small amount of income from connection fees. The service charge rate is \$15 per single family unit per month.



RESOURCES

General

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	163,916	191,323	200,000	2. *Net Working Capital (Accrual Basis)	274,202			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	11,458	16,086	12,000	4. Interest	22,000			4
5				5. OTHER RESOURCES				5
6	10,030	20,120	10,000	6. Connection Fees	10,000			6
7	90,136	89,086	91,000	7. Sewer User Service Charges	91,000			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	275,540	316,615	313,000	29. Total Resources, Except Taxes to be Levied	397,202			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	275,540	316,615	313,000	32. TOTAL RESOURCES	397,202			32



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 <u>1989-90</u>			
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>							
				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	7,577	4,000	2. Gen.Fund Serv.Reimbursement	4,000				2
3	1,397	3,026	3. Road Fund Serv. Reimbursement	3,500				3
4	74,019	66,868	4. City of Portland Charges	89,000				4
5	220	175	5. Utilities	1,000				5
6	974	966	6. Miscellaneous	1,600				6
7	84,187	75,035	7. TOTAL MATERIALS AND SERVICES	99,100				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			4. General Operating Contingency	20,000				4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	20,000				5
	84,187	75,035	TOTAL EXPENDITURES	119,100				
	191,353	241,580	UNAPPROPRIATED ENDING FUND BALANCE	278,202				
	275,510	316,615	TOTAL	397,202				



BONDED DEBT

RESOURCES AND REQUIREMENTS
Bond Sinking

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>		
	ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
RESOURCES							
				Beginning Fund Balance:			
1	11,459	15,565	17,335	1. *Cash on Hand (Cash Basis), or	12,500		
2				2. *Working Capital (Accrual Basis)			
3	2,017	2,251	1,211	3. Previously Levied Taxes Estimated to be Received	2,500		
4	1,859	1,455	845	4. Earnings from Temporary Investments	1,500		
5				5. Transferred from Other Funds			
6				6.			
7	15,335	19,271	19,391	7. Total Resources, Except Taxes to be Levied	16,500		
8			22,081	8. Taxes Necessary to Balance	22,310		
9	33,550	32,807		9. Taxes Collected in Year Levied			
	48,885	52,078	41,472	TOTAL RESOURCES	38,810		
REQUIREMENTS							
Bond Principal Payments							
				Issue Date	Budgeted Payment Date		
1	28,000	28,000	28,000	1. 1966	1-1-90	28,000	
2				2.			
3				3.			
4	28,000	28,000	28,000	4. Total Principal		28,000	
Bond Interest Payments							
				Issue Date	Budgeted Payment Date		
1	2,660	2,128	1,596	1. 1966	7-1-89	1,064	
2	2,660	2,128	1,596	2. 1966	1-1-90	1,064	
3				3.			
4	5,320	4,256	3,192	4. Total Interest		2,128	
Unappropriated Balance for Following Year By							
				Issue Date	Payment Date		
1			9,216	1. 1966	1-1-91	8,150	
2			1,064	2. 1966	7-1-90	532	
3				3.			
4				4.			
5	15,565	19,822	10,280	5. Total Unappropriated Ending Fund Balance		8,682	
	48,885	52,078	41,472	TOTAL REQUIREMENTS	38,810		

Dunthorpe-Riverdale
Service District No. 1
One Year Sinking Fund Forecast
for FY 1989/1990

	July	August	September	October	November	December	January	February	March	April	May	June	Fiscal
PRO FORMA BUDGET													
Tax revenue:													
Current year	\$0	\$0	\$0	\$68	\$12,685	\$4,498	\$0	\$132	\$3,866	\$159	\$140	\$3,291	\$2
Prior year	0	88	138	83	58	23	0	43	308	23	28	88	
Interest income	86	80	81	83	84	170	201	8	10	38	39	40	
Expenditures:													
Bonds	0	0	0	0	0	0	28,000	0	0	0	0	0	2
Coupons	1,064	0	0	0	0	0	1,064	0	0	0	0	0	
	(\$978)	\$167	\$219	\$233	\$12,826	\$4,690	(\$28,863)	\$183	\$4,184	\$219	\$207	\$3,419	(\$1
WORKING CAPITAL													
Beginning working capital:													
Cash & investments	\$12,969	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$1
	12,969	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	1
Activity:													
Receipts	86	167	219	233	12,826	4,690	201	183	4,184	219	207	3,419	2
Disbursements	1,064	0	0	0	0	0	29,064	0	0	0	0	0	3
	(978)	167	219	233	12,826	4,690	(28,863)	183	4,184	219	207	3,419	5
Ending working capital:													
Cash & investments	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	9,475	
	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$9,475	\$

SINKING FUND FUTURE REQUIREMENTS FOR BONDS AND INTEREST

	<u>BONDS</u>	<u>INTEREST</u>	<u>REQUIREMENTS</u>
1990-91	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>
<u>TOTAL</u>	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>

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." Although the city presently has some such accounts, the latter option seems improbable.

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.



RESOURCES

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	13,014	26,208	30,000	2. *Net Working Capital (Accrual Basis)	38,832			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	2,232	2,320	1,200	4. Interest	3,100			4
5				5. OTHER RESOURCES				5
6	19,475	17,893	15,500	6. Sewer User Service Charges	8,550			6
7	2,000	0	0	7. Connection Charges	0			7
8	0	429	0	8. Assessments	0			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	36,721	46,850	46,700	29. Total Resources, Except Taxes to be Levied	50,482			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	36,721	46,850	46,700	32. TOTAL RESOURCES	50,482			32



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 <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				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	418	361	2,000	2. Gen. Fund Serv. Reimbursement	2,000			2
3	873	2,547	2,000	3. Road Fund Serv. Reimbursement	3,000			3
4	3,463	3,049	0	4. Unified Sewerage Agency Charges	0			4
5	4,837	5,191	8,000	5. City of Portland Charges	8,000			5
6	922	781	1,000	6. Miscellaneous	1,000			6
7	10,513	11,929	13,000	7. TOTAL MATERIALS AND SERVICES	14,000			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			10,000	4. General Operating Contingency	10,000			4
5	0	0	10,000	5. TOTAL TRANSFERS & CONTINGENCY	10,000			5
	10,513	11,929	23,000	TOTAL EXPENDITURES	24,000			
	26,208	34,921	23,700	UNAPPROPRIATED ENDING FUND BALANCE	26,482			
	36,721	46,850	46,700	TOTAL	50,482			

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.

City annexation has removed the majority of the territory from the District. Although the anticipated Central County Service District dissolution had not occurred by press time, it is nevertheless projected to take place by city annexation in FY 1988-89. This budget is presented in case final dissolution has not taken place by June 30, 1989.

The Special Assessment Fund information is included for historic purposes only.

The D.E.Q. loan for the East Burnside sewer was repaid in 1986. The city of Portland assumed District operations November 1, 1986.

This budget anticipates no 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.



RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			Beginning Fund Balance:			
1			1. *Available Cash on Hand (Cash Basis), or			1
2	1,005,835	(1,807)	2. *Net Working Capital (Accrual Basis)	9,500		2
3	0	0	3. Previously Levied Taxes Estimated to be Received	0		3
4	26,300	6,183	4. Interest	1,000		4
5			5. OTHER RESOURCES			5
6	586	1,682	6. Connection Fees	0		6
7	92,020	12,258	7. Sewer User Service Charges	0		7
8			8. Service Reimbursements:			8
9	2,986	0	9. Multco General Fund	0		9
10	424	0	10. Multco Road Fund	0		10
11	3,989	0	11. Bike Path Fund	0		11
12	0	4,044	12. Assessments	0		12
13	2,000	0	13. Sale of Easement	0		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	1,134,140	22,360	29. Total Resources, Except Taxes to be Levied	10,500		29
30			30. Taxes Necessary to Balance Budget	0		30
31	0	0	31. Taxes Collected in Year Levied			31
32	1,134,140	22,360	32. TOTAL RESOURCES	10,500		32



**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Special Assessment

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				RESOURCES				
				Beginning Fund Balance:				
1				1. *Cash on Hand (Cash Basis), or				1
2	182,737	0	0	2. *Working Capital (Accrual Basis) (Modified)	0			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	10,197	0	0	4. Earning from Temporary Investments	0			4
5	962,976	0	0	5. Transferred from Other Funds	0			5
6	4,090	0	0	6. Assessments	0			6
7				7.				7
8				8.				8
9	1,160,000	0	0	9. Total Resources, Except Taxes to be Levied	0			9
10			0	10. Taxes Necessary to Balance	0			10
11	0	0		11. Taxes Collected in Year Levied				11
12	1,160,000	0	0	12. TOTAL RESOURCES	0			12
				REQUIREMENTS				
1	1,160,000	0	0	1. Loan Repayment to DEQ	0			1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				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	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0			16
17	1,160,000	0	0	17. TOTAL REQUIREMENTS	0			17

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1968), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Maywood Park, Troutdale and Fairview.

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 with a minimum of "glitches".

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities. The assessment rate will be unchanged this year at \$45 per property per year.



RESOURCES

General

Mid County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-80</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
				Beginning Fund Balance:			
1				1. *Available Cash on Hand (Cash Basis), or			1
2	371,032	415,653	350,000	2. *Net Working Capital (Accrual Basis)	358,000		2
3	97,689	75,639	90,000	3. Previously Levied Taxes Estimated to be Received	60,000		3
4	61,896	47,800	55,000	4. Interest	40,000		4
5				5. OTHER RESOURCES			5
6	1,194,294	694,707	1,100,000	6. Assessments	650,000		6
7	1,609	662	0	7. Sundry	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	1,726,520	1,234,461	1,595,000	29. Total Resources, Except Taxes to be Levied	1,108,000		29
30			0	30. Taxes Necessary to Balance Budget	0		30
31	0	0		31. Taxes Collected in Year Levied			31
32	1,726,520	1,234,461	1,595,000	32. TOTAL RESOURCES	1,108,000		32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid County Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET THIS YEAR 88-89	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				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	10,726	12,000	12,000	¹ Multco General Fund Services	12,000		1
2	25,016	14,247	25,000	² Multco Road Fund Services	25,000		2
3	1,270,796	1,126,377	1,200,000	³ Utilities	900,000		3
4	904	0	3,000	⁴ Travel and Training	3,000		4
5	0	0	0	⁵ Data Processing Services	2,000		5
6	1,987	1,453	10,000	⁶ Miscellaneous	10,000		6
7	1,309,429	1,154,077	1,250,000	7. TOTAL MATERIALS AND SERVICES	950,000		7
				CAPITAL OUTLAY			
1	0	0	5,000	¹ Data Processing Facilities	0		1
2	1,438	0	20,000	² Equipment	25,000		2
3				3.			3
4				4.			4
5				5.			5
6				6.			6
7	1,438	0	25,000	7. TOTAL CAPITAL OUTLAY	25,000		7
				TRANSFERRED TO OTHER FUNDS			
1				1.			1
2				2.			2
3				3.			3
4			25,000	4. General Operating Contingency	25,000		4
5	0	0	25,000	5. TOTAL TRANSFERS & CONTINGENCY	25,000		5
	1,310,867	1,154,077	1,300,000	TOTAL EXPENDITURES	50,000		
	415,653	80,384	295,000	UNAPPROPRIATED ENDING FUND BALANCE	106,000		
	1,726,520	1,234,461	1,595,000	TOTAL	1,108,000		



MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS

GLADYS McCOY, CHAIR
PAULINE ANDERSON
POLLY CASTERLINE
GRETCHEN KAFOURY
RICK BAUMAN

DEPARTMENT OF GENERAL SERVICES

PORTLAND BUILDING
1120 SW FIFTH, 14th FLOOR
PORTLAND, OR 97204-1934

(503) 248-3300

OFFICE OF THE DIRECTOR

PLANNING & BUDGET
COUNTY COUNSEL
EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS

(503) 248-3303
(503) 248-3883
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(503) 248-5015
(503) 248-3312
(503) 248-5135

April 18, 1989

Tax Supervising and
Conservation Commission
1120 SW Fifth Avenue, Suite 1510
Portland, OR 97204

Gentlemen:

On April 18, 1989, at 7 p.m. in Room 602, Multnomah County Courthouse, the Budget Committee was regularly convened to hear the budget of the West Hills Sanitary Sewer Service District No. 2.

The Budget Committee approved the attached budget.

APPROVED:

West Hills Sanitary Sewer Service District No. 2

Chair

Secretary

1342F/SC/kd

Attachment

(SEAL)

April 18, 1989

Know all men by these presents that, pursuant to the provisions of ORS 294.336, the Board of County Commissioners of Multnomah County, acting as the governing body of West Hills Service District No. 2, has duly appointed certain electors residing within said service district to serve as the budget committee for said service district.

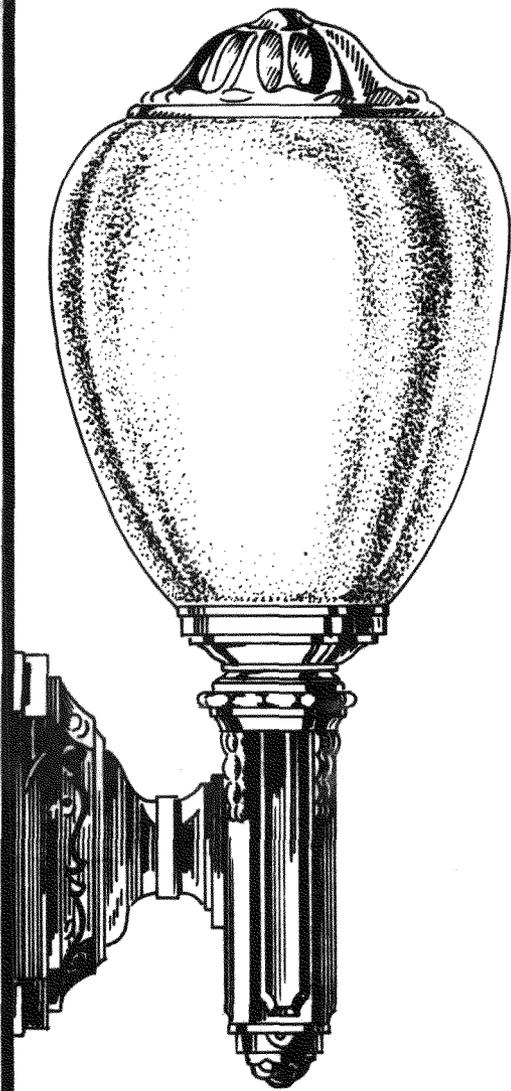
There being fewer than the number required, the governing body and those willing to serve have acted as the district's budget committee for the public hearing held April 18, 1989.

WEST HILLS SERVICE DISTRICT NO. 2
by Board of County Commissioners
as its governing body

(SEAL)
April 18, 1989


Gladys McCoy, Chair

5926V



BOARD OF
COUNTY COMMISSIONERS
1989 APR 12 PM 2:13
MULTNOMAH COUNTY
OREGON

DUNTHORPE RIVERDALE	No. 1
WEST HILLS	No. 2
CENTRAL COUNTY	No. 3
MID-COUNTY	NO. 14

MULTNOMAH COUNTY SERVICE DISTRICTS

BUDGETS 1989-1990

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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 freeholders 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 Chapter 294), which provides specific methods for obtaining public views and enables 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
Bancroft Bond Redemption Fund	Modified Accrual Basis
Sinking Fund	Modified Accrual Basis
Special Assessment 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 are comparative historical cost summaries are prepared utilizing these basis. 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.

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 86-87</u>	<u>ACTUAL 87-88</u>	<u>BUDGET 88-89</u>	<u>PROPOSED 89-90</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	324,395	368,693	354,472	436,012
Sewer Service District No. 2 WEST HILLS	36,721	46,850	46,700	50,482
Sewer Service District No. 3 CENTRAL COUNTY	2,295,947	22,360	3,500	10,500
Street Lighting Svc. Dist. No. 14 MID COUNTY	<u>1,726,520</u>	<u>1,234,461</u>	<u>1,595,000</u>	<u>1,108,000</u>
TOTAL	<u>4,383,583</u>	<u>1,672,364</u>	<u>1,999,672</u>	<u>1,604,994</u>

REIMBURSEMENTS TO COUNTY
1989-90 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	1,000	1,000	2,000
Mid County	<u>25,000</u>	<u>12,000</u>	<u>37,000</u>
TOTAL	<u>32,500</u>	<u>19,000</u>	<u>51,500</u>

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 525 clients are mainly located in Multnomah County with a few clients in northern Clackamas County.

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

Service charges have remained static for several years and are supplemented by a small amount of income from connection fees. The service charge rate is \$15 per single family unit per month.



RESOURCES

General

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	163,916	191,323	200,000	2. *Net Working Capital (Accrual Basis)	274,202			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	11,458	16,086	12,000	4. Interest	22,000			4
5				5. OTHER RESOURCES				5
6	10,030	20,120	10,000	6. Connection Fees	10,000			6
7	90,136	89,086	91,000	7. Sewer User Service Charges	91,000			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	275,540	316,615	313,000	29. Total Resources, Except Taxes to be Levied	397,202			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	275,540	316,615	313,000	32. TOTAL RESOURCES	397,202			32



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 <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			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	7,577	4,000	2. Gen.Fund Serv.Reimbursement	4,000		2
3	1,397	3,026	3. Road Fund Serv. Reimbursement	3,500		3
4	74,019	66,868	4. City of Portland Charges	89,000		4
5	220	175	5. Utilities	1,000		5
6	974	966	6. Miscellaneous	1,600		6
7	84,187	75,035	7. TOTAL MATERIALS AND SERVICES	99,100		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		20,000	4. General Operating Contingency	20,000		4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	20,000		5
	84,187	75,035	TOTAL EXPENDITURES	119,100		
	191,353	241,580	UNAPPROPRIATED ENDING FUND BALANCE	278,202		
	275,510	316,615	TOTAL	397,202		



BONDED DEBT

RESOURCES AND REQUIREMENTS
Bond Sinking

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
RESOURCES							
				Beginning Fund Balance:			
1	11,459	15,565	17,335	1 *Cash on Hand (Cash Basis), or	12,500		
2				2 *Working Capital (Accrual Basis)			
3	2,017	2,251	1,211	3. Previously Levied Taxes Estimated to be Received	2,500		
4	1,859	1,455	845	4. Earnings from Temporary Investments	1,500		
5				5. Transferred from Other Funds			
6				6.			
7	15,335	19,271	19,391	7. Total Resources, Except Taxes to be Levied	16,500		
8			22,081	8. Taxes Necessary to Balance	22,310		
9	33,550	32,807		9. Taxes Collected in Year Levied			
	48,885	52,078	41,472	TOTAL RESOURCES	38,810		
REQUIREMENTS							
Bond Principal Payments							
				Issue Date	Budgeted Payment Date		
1	28,000	28,000	28,000	1 1966	1-1-90	28,000	
2				2			
3				3			
4	28,000	28,000	28,000	4	Total Principal	28,000	
Bond Interest Payments							
				Issue Date	Budgeted Payment Date		
1	2,660	2,128	1,596	1 1966	7-1-89	1,064	
2	2,660	2,128	1,596	2 1966	1-1-90	1,064	
3				3			
4	5,320	4,256	3,192	4	Total Interest	2,128	
Unappropriated Balance for Following Year By							
				Issue Date	Payment Date		
1			9,216	1 1966	1-1-91	8,150	
2			1,064	2 1966	7-1-90	532	
3				3			
4				4			
5	15,565	19,822	10,280	5	Total Unappropriated Ending Fund Balance	8,682	
	48,885	52,078	41,472	TOTAL REQUIREMENTS	38,810		

Dunthorpe-Riverdale
Service District No. 1
One Year Sinking Fund Forecast
for FY 1989/1990

	July	August	September	October	November	December	January	February	March	April	May	June	Fiscal
PRO FORMA BUDGET													
Tax revenue:													
Current year	\$0	\$0	\$0	\$68	\$12,685	\$4,498	\$0	\$132	\$3,866	\$159	\$140	\$3,291	\$2
Prior year	0	88	138	83	58	23	0	43	308	23	28	88	
Interest income	86	80	81	83	84	170	201	8	10	38	39	40	
Expenditures:													
Bonds	0	0	0	0	0	0	28,000	0	0	0	0	0	2
Coupons	1,064	0	0	0	0	0	1,064	0	0	0	0	0	
	(\$978)	\$167	\$219	\$233	\$12,826	\$4,690	(\$28,863)	\$183	\$4,184	\$219	\$207	\$3,419	(\$
WORKING CAPITAL													
Beginning working capital:													
Cash & investments	\$12,969	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$1
	12,969	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	1
Activity:													
Receipts	86	167	219	233	12,826	4,690	201	183	4,184	219	207	3,419	2
Disbursements	1,064	0	0	0	0	0	29,064	0	0	0	0	0	3
	(978)	167	219	233	12,826	4,690	(28,863)	183	4,184	219	207	3,419	5
Ending working capital:													
Cash & investments	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	9,475	
	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$9,475	\$

SINKING FUND FUTURE REQUIREMENTS FOR BONDS AND INTEREST

	<u>BONDS</u>	<u>INTEREST</u>	<u>REQUIREMENTS</u>
1990-91	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>
TOTAL	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>

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." Although the city presently has some such accounts, the latter option seems improbable.

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.



RESOURCES

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	13,014	26,208	30,000	2. *Net Working Capital (Accrual Basis)	38,832			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	2,232	2,320	1,200	4. Interest	3,100			4
5				5. OTHER RESOURCES				5
6	19,475	17,893	15,500	6. Sewer User Service Charges	8,550			6
7	2,000	0	0	7. Connection Charges	0			7
8	0	429	0	8. Assessments	0			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	36,721	46,850	46,700	29. Total Resources, Except Taxes to be Levied	50,482			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	36,721	46,850	46,700	32. TOTAL RESOURCES	50,482			32



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 <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
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	418	361	2,000	2. Gen. Fund Serv. Reimbursement	2,000			2
3	873	2,547	2,000	3. Road Fund Serv. Reimbursement	3,000			3
4	3,463	3,049	0	4. Unified Sewerage Agency Charges	0			4
5	4,837	5,191	8,000	5. City of Portland Charges	8,000			5
6	922	781	1,000	6. Miscellaneous	1,000			6
7	10,513	11,929	13,000	7. TOTAL MATERIALS AND SERVICES	14,000			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			10,000	4. General Operating Contingency	10,000			4
5	0	0	10,000	5. TOTAL TRANSFERS & CONTINGENCY	10,000			5
	10,513	11,929	23,000	TOTAL EXPENDITURES	24,000			
	26,208	34,921	23,700	UNAPPROPRIATED ENDING FUND BALANCE	26,482			
	36,721	46,850	46,700	TOTAL	50,482			

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.

City annexation has removed the majority of the territory from the District. Although the anticipated Central County Service District dissolution had not occurred by press time, it is nevertheless projected to take place by city annexation in FY 1988-89. This budget is presented in case final dissolution has not taken place by June 30, 1989.

The Special Assessment Fund information is included for historic purposes only.

The D.E.Q. loan for the East Burnside sewer was repaid in 1986. The city of Portland assumed District operations November 1, 1986.

This budget anticipates no 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.



RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
			Beginning Fund Balance:			
1			1. *Available Cash on Hand (Cash Basis), or			1
2	1,005,835	(1,807)	2. *Net Working Capital (Accrual Basis)	9,500		2
3	0	0	3. Previously Levied Taxes Estimated to be Received	0		3
4	26,300	6,183	4. Interest	1,000		4
5			5. OTHER RESOURCES			5
6	586	1,682	6. Connection Fees	0		6
7	92,020	12,258	7. Sewer User Service Charges	0		7
8			8. Service Reimbursements:			8
9	2,986	0	9. Multco General Fund	0		9
10	424	0	10. Multco Road Fund	0		10
11	3,989	0	11. Bike Path Fund	0		11
12	0	4,044	12. Assessments	0		12
13	2,000	0	13. Sale of Easement	0		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	1,134,140	22,360	29. Total Resources, Except Taxes to be Levied	10,500		29
30			30. Taxes Necessary to Balance Budget	0		30
31	0	0	31. Taxes Collected in Year Levied			31
32	1,134,140	22,360	32. TOTAL RESOURCES	10,500		32



FORM LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Special Assessment

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				RESOURCES				
				Beginning Fund Balance:				
1				1. *Cash on Hand (Cash Basis), or				1
2	182,737	0	0	2. *Working Capital (Accrual Basis) (Modified)	0			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	10,197	0	0	4. Earning from Temporary Investments	0			4
5	962,976	0	0	5. Transferred from Other Funds	0			5
6	4,090	0	0	6. Assessments	0			6
7				7.				7
8				8.				8
9	1,160,000	0	0	9. Total Resources, Except Taxes to be Levied	0			9
10			0	10. Taxes Necessary to Balance	0			10
11	0	0		11. Taxes Collected in Year Levied				11
12	1,160,000	0	0	12. TOTAL RESOURCES	0			12
				REQUIREMENTS				
1	1,160,000	0	0	1. Loan Repayment to DEQ	0			1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				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	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0			16
17	1,160,000	0	0	17. TOTAL REQUIREMENTS	0			17

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1968), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Maywood Park, Troutdale and Fairview.

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 with a minimum of "glitches".

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities. The assessment rate will be unchanged this year at \$45 per property per year.



RESOURCES

General

Mid County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-80</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	371,032	415,653	350,000	2. *Net Working Capital (Accrual Basis)	358,000			2
3	97,689	75,639	90,000	3. Previously Levied Taxes Estimated to be Received	60,000			3
4	61,896	47,800	55,000	4. Interest	40,000			4
5				5. OTHER RESOURCES				5
6	1,194,294	694,707	1,100,000	6. Assessments	650,000			6
7	1,609	662	0	7. Sundry	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	1,726,520	1,234,461	1,595,000	29. Total Resources, Except Taxes to be Levied	1,108,000			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	1,726,520	1,234,461	1,595,000	32. TOTAL RESOURCES	1,108,000			32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid County Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			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	10,726	12,000	1Multco General Fund Services	12,000		1
2	25,016	14,247	2Multco Road Fund Services	25,000		2
3	1,270,796	1,126,377	3Utilities	900,000		3
4	904	0	4Travel and Training	3,000		4
5	0	0	5Data Processing Services	2,000		5
6	1,987	1,453	6Miscellaneous	10,000		6
7	1,309,429	1,154,077	7. TOTAL MATERIALS AND SERVICES	950,000		7
			CAPITAL OUTLAY			
1	0	0	1Data Processing Facilities	0		1
2	1,438	0	2Equipment	25,000		2
3			3.			3
4			4.			4
5			5.			5
6			6.			6
7	1,438	0	7. TOTAL CAPITAL OUTLAY	25,000		7
			TRANSFERRED TO OTHER FUNDS			
1			1.			1
2			2.			2
3			3.			3
4		25,000	4. General Operating Contingency	25,000		4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	25,000		5
	1,310,867	1,154,077	TOTAL EXPENDITURES	50,000		
	415,653	80,384	UNAPPROPRIATED ENDING FUND BALANCE	106,000		
	1,726,520	1,234,461	TOTAL	1,108,000		



MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS
 GLADYS McCOY, CHAIR
 PAULINE ANDERSON
 POLLY CASTERLINE
 GRETCHEN KAFOURY
 RICK BAUMAN

DEPARTMENT OF GENERAL SERVICES
 PORTLAND BUILDING
 1120 SW FIFTH, 14th FLOOR
 PORTLAND, OR 97204-1934
 (503) 248-3300

OFFICE OF THE DIRECTOR
 PLANNING & BUDGET (503) 248-3883
 COUNTY COUNSEL (503) 248-3138
 EMPLOYEE SERVICES (503) 248-5015
 FINANCE (503) 248-3312
 LABOR RELATIONS (503) 248-5135

April 18, 1989

Tax Supervising and
 Conservation Commission
 1120 SW Fifth Avenue, Suite 1510
 Portland, OR 97204

Gentlemen:

On April 18, 1989, at 7 p.m. in Room 602, Multnomah County Courthouse, the Budget Committee was regularly convened to hear the budget of the Dunthorpe-Riverdale Sanitary Service District No. 1.

The Budget Committee approved the attached budget.

APPROVED:

Dunthorpe-Riverdale Sanitary Service District No. 1



 Chair



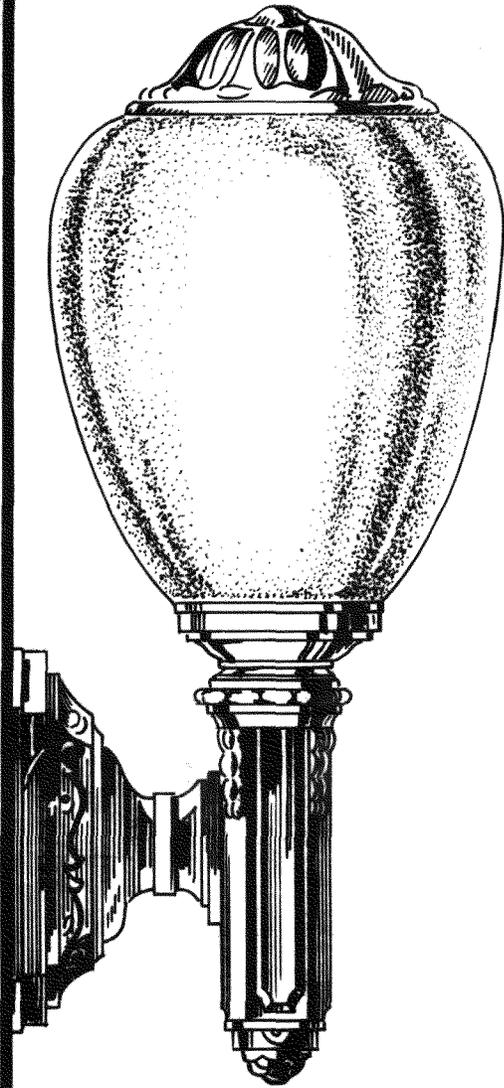
 Secretary

1342F/SC/kd

Attachment

(SEAL)
 April 18, 1989

DUNTHORPE RIVERDALE	No. 1
WEST HILLS	No. 2
CENTRAL COUNTY	No. 3
MID-COUNTY	NO. 14



MULTNOMAH COUNTY SERVICE DISTRICTS

BUDGETS 1989-1990

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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 freeholders 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 Chapter 294), which provides specific methods for obtaining public views and enables 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
Bancroft Bond Redemption Fund	Modified Accrual Basis
Sinking Fund	Modified Accrual Basis
Special Assessment 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 are comparative historical cost summaries are prepared utilizing these basis. 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.

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 86-87</u>	<u>ACTUAL 87-88</u>	<u>BUDGET 88-89</u>	<u>PROPOSED 89-90</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	324,395	368,693	354,472	436,012
Sewer Service District No. 2 WEST HILLS	36,721	46,850	46,700	50,482
Sewer Service District No. 3 CENTRAL COUNTY	2,295,947	22,360	3,500	10,500
Street Lighting Svc. Dist. No. 14 MID COUNTY	<u>1,726,520</u>	<u>1,234,461</u>	<u>1,595,000</u>	<u>1,108,000</u>
TOTAL	<u>4,383,583</u>	<u>1,672,364</u>	<u>1,999,672</u>	<u>1,604,994</u>

REIMBURSEMENTS TO COUNTY
1989-90 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	1,000	1,000	2,000
Mid County	<u>25,000</u>	<u>12,000</u>	<u>37,000</u>
TOTAL	<u>32,500</u>	<u>19,000</u>	<u>51,500</u>

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 525 clients are mainly located in Multnomah County with a few clients in northern Clackamas County.

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

Service charges have remained static for several years and are supplemented by a small amount of income from connection fees. The service charge rate is \$15 per single family unit per month.



RESOURCES

General

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	163,916	191,323	200,000	2. *Net Working Capital (Accrual Basis)	274,202			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	11,458	16,086	12,000	4. Interest	22,000			4
5				5. OTHER RESOURCES				5
6	10,030	20,120	10,000	6. Connection Fees	10,000			6
7	90,136	89,086	91,000	7. Sewer User Service Charges	91,000			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	275,540	316,615	313,000	29. Total Resources, Except Taxes to be Levied	397,202			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	275,540	316,615	313,000	32. TOTAL RESOURCES	397,202			32



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 <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			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	7,577	4,000	2. Gen.Fund Serv.Reimbursement	4,000		2
3	1,397	3,026	3. Road Fund Serv. Reimbursement	3,500		3
4	74,019	66,868	4. City of Portland Charges	89,000		4
5	220	175	5. Utilities	1,000		5
6	974	966	6. Miscellaneous	1,600		6
7	84,187	75,035	7. TOTAL MATERIALS AND SERVICES	99,100		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		20,000	4. General Operating Contingency	20,000		4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	20,000		5
	84,187	75,035	TOTAL EXPENDITURES	119,100		
	191,353	241,580	UNAPPROPRIATED ENDING FUND BALANCE	278,202		
	275,510	316,615	TOTAL	397,202		



BONDED DEBT
RESOURCES AND REQUIREMENTS
Bond Sinking

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
RESOURCES							
				Beginning Fund Balance:			
1	11,459	15,565	17,335	1 *Cash on Hand (Cash Basis), or	12,500		
2				2 *Working Capital (Accrual Basis)			
3	2,017	2,251	1,211	3. Previously Levied Taxes Estimated to be Received	2,500		
4	1,859	1,455	845	4. Earnings from Temporary Investments	1,500		
5				5. Transferred from Other Funds			
6				6.			
7	15,335	19,271	19,391	7. Total Resources, Except Taxes to be Levied	16,500		
8			22,081	8. Taxes Necessary to Balance	22,310		
9	33,550	32,807		9. Taxes Collected in Year Levied			
	48,885	52,078	41,472	TOTAL RESOURCES	38,810		
REQUIREMENTS							
Bond Principal Payments							
				Issue Date	Budgeted Payment Date		
1	28,000	28,000	28,000	1 1966	1-1-90	28,000	
2				2			
3				3			
4	28,000	28,000	28,000	4	Total Principal	28,000	
Bond Interest Payments							
				Issue Date	Budgeted Payment Date		
1	2,660	2,128	1,596	1 1966	7-1-89	1,064	
2	2,660	2,128	1,596	2 1966	1-1-90	1,064	
3				3			
4	5,320	4,256	3,192	4	Total Interest	2,128	
Unappropriated Balance for Following Year By							
				Issue Date	Payment Date		
1			9,216	1 1966	1-1-91	8,150	
2			1,064	2 1966	7-1-90	532	
3				3			
4				4			
5	15,565	19,822	10,280	5	Total Unappropriated Ending Fund Balance	8,682	
	48,885	52,078	41,472	TOTAL REQUIREMENTS	38,810		

Dunthorpe-Riverdale
Service District No. 1
One Year Sinking Fund Forecast
for FY 1989/1990

	July	August	September	October	November	December	January	February	March	April	May	June	Fiscal
PRO FORMA BUDGET													
Tax revenue:													
Current year	\$0	\$0	\$0	\$68	\$12,685	\$4,498	\$0	\$132	\$3,866	\$159	\$140	\$3,291	\$2
Prior year	0	88	138	83	58	23	0	43	308	23	28	88	
Interest income	86	80	81	83	84	170	201	8	10	38	39	40	
Expenditures:													
Bonds	0	0	0	0	0	0	28,000	0	0	0	0	0	2
Coupons	1,064	0	0	0	0	0	1,064	0	0	0	0	0	
	(\$978)	\$167	\$219	\$233	\$12,826	\$4,690	(\$28,863)	\$183	\$4,184	\$219	\$207	\$3,419	(\$
WORKING CAPITAL													
Beginning working capital:													
Cash & investments	\$12,969	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$1
	12,969	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	1
Activity:													
Receipts	86	167	219	233	12,826	4,690	201	183	4,184	219	207	3,419	2
Disbursements	1,064	0	0	0	0	0	29,064	0	0	0	0	0	3
	(978)	167	219	233	12,826	4,690	(28,863)	183	4,184	219	207	3,419	5
Ending working capital:													
Cash & investments	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	9,475	
	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$9,475	\$

SINKING FUND FUTURE REQUIREMENTS FOR BONDS AND INTEREST

	<u>BONDS</u>	<u>INTEREST</u>	<u>REQUIREMENTS</u>
1990-91	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>
<u>TOTAL</u>	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>

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." Although the city presently has some such accounts, the latter option seems improbable.

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.



RESOURCES

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	13,014	26,208	30,000	2. *Net Working Capital (Accrual Basis)	38,832			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	2,232	2,320	1,200	4. Interest	3,100			4
5				5. OTHER RESOURCES				5
6	19,475	17,893	15,500	6. Sewer User Service Charges	8,550			6
7	2,000	0	0	7. Connection Charges	0			7
8	0	429	0	8. Assessments	0			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	36,721	46,850	46,700	29. Total Resources, Except Taxes to be Levied	50,482			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	36,721	46,850	46,700	32. TOTAL RESOURCES	50,482			32



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 <u>1989-90</u>			
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>							
				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	418	361	2,000	2. Gen. Fund Serv. Reimbursement	2,000			2
3	873	2,547	2,000	3. Road Fund Serv. Reimbursement	3,000			3
4	3,463	3,049	0	4. Unified Sewerage Agency Charges	0			4
5	4,837	5,191	8,000	5. City of Portland Charges	8,000			5
6	922	781	1,000	6. Miscellaneous	1,000			6
7	10,513	11,929	13,000	7. TOTAL MATERIALS AND SERVICES	14,000			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			10,000	4. General Operating Contingency	10,000			4
5	0	0	10,000	5. TOTAL TRANSFERS & CONTINGENCY	10,000			5
	10,513	11,929	23,000	TOTAL EXPENDITURES	24,000			
	26,208	34,921	23,700	UNAPPROPRIATED ENDING FUND BALANCE	26,482			
	36,721	46,850	46,700	TOTAL	50,482			

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.

City annexation has removed the majority of the territory from the District. Although the anticipated Central County Service District dissolution had not occurred by press time, it is nevertheless projected to take place by city annexation in FY 1988-89. This budget is presented in case final dissolution has not taken place by June 30, 1989.

The Special Assessment Fund information is included for historic purposes only.

The D.E.Q. loan for the East Burnside sewer was repaid in 1986. The city of Portland assumed District operations November 1, 1986.

This budget anticipates no 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.



RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			Beginning Fund Balance:			
1			1. *Available Cash on Hand (Cash Basis), or			1
2	1,005,835	(1,807)	2. *Net Working Capital (Accrual Basis)	9,500		2
3	0	0	3. Previously Levied Taxes Estimated to be Received	0		3
4	26,300	6,183	4. Interest	1,000		4
5			5. OTHER RESOURCES			5
6	586	1,682	6. Connection Fees	0		6
7	92,020	12,258	7. Sewer User Service Charges	0		7
8			8. Service Reimbursements:			8
9	2,986	0	9. Multco General Fund	0		9
10	424	0	10. Multco Road Fund	0		10
11	3,989	0	11. Bike Path Fund	0		11
12	0	4,044	12. Assessments	0		12
13	2,000	0	13. Sale of Easement	0		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	1,134,140	22,360	29. Total Resources, Except Taxes to be Levied	10,500		29
30			30. Taxes Necessary to Balance Budget	0		30
31	0	0	31. Taxes Collected in Year Levied			31
32	1,134,140	22,360	32. TOTAL RESOURCES	10,500		32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Central County Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				PERSONAL SERVICES				
1				1.				1
7				7. TOTAL PERSONAL SERVICES				7
				MATERIALS AND SERVICES				
1				1. Multnomah County Charges:				1
2	9,770	54	1,000	2. General Fund	1,000			2
3	14,719	0	0	3. Inverness Fund	0			3
4	6,895	2,345	1,000	4. Road Fund	2,000			4
5	74,053	0	0	5. City of Portland Charges	0			5
6	28,275	0	0	6. Professional Services	0			6
7	4,259	1,050	1,500	7. Miscellaneous	1,500			
8	35,000	0	0	8. Loan Repayment to DEQ	0			
	172,971	3,449	3,500	TOTAL MATERIALS AND SERVICES	4,500			
				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	962,976	0	0	1. CCSD Special Assess. Fund	0			1
2				2.				2
3				3.				3
4			0	4. General Operating Contingency	0			4
5				5. TOTAL TRANSFERS & CONTINGENCY				5
	1,135,947	3,449	3,500	TOTAL EXPENDITURES	4,500			
	[1,807]	18,911		UNAPPROPRIATED ENDING FUND BALANCE	6,000			
	1,134,140	22,360	3,500	TOTAL	10,500			



FORM LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Special Assessment

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				RESOURCES				
				Beginning Fund Balance:				
1				1. *Cash on Hand (Cash Basis), or				1
2	182,737	0	0	2. *Working Capital (Accrual Basis) (Modified)	0			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	10,197	0	0	4. Earning from Temporary Investments	0			4
5	962,976	0	0	5. Transferred from Other Funds	0			5
6	4,090	0	0	6. Assessments	0			6
7				7.				7
8				8.				8
9	1,160,000	0	0	9. Total Resources, Except Taxes to be Levied	0			9
10			0	10. Taxes Necessary to Balance	0			10
11	0	0		11. Taxes Collected in Year Levied				11
12	1,160,000	0	0	12. TOTAL RESOURCES	0			12
				REQUIREMENTS				
1	1,160,000	0	0	1. Loan Repayment to DEQ	0			1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				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	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0			16
17	1,160,000	0	0	17. TOTAL REQUIREMENTS	0			17

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1968), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Maywood Park, Troutdale and Fairview.

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 with a minimum of "glitches".

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities. The assessment rate will be unchanged this year at \$45 per property per year.



RESOURCES

General

Mid County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-80</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
				Beginning Fund Balance:			
1				1. *Available Cash on Hand (Cash Basis), or			1
2	371,032	415,653	350,000	2. *Net Working Capital (Accrual Basis)	358,000		2
3	97,689	75,639	90,000	3. Previously Levied Taxes Estimated to be Received	60,000		3
4	61,896	47,800	55,000	4. Interest	40,000		4
5				5. OTHER RESOURCES			5
6	1,194,294	694,707	1,100,000	6. Assessments	650,000		6
7	1,609	662	0	7. Sundry	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	1,726,520	1,234,461	1,595,000	29. Total Resources, Except Taxes to be Levied	1,108,000		29
30			0	30. Taxes Necessary to Balance Budget	0		30
31	0	0		31. Taxes Collected in Year Levied			31
32	1,726,520	1,234,461	1,595,000	32. TOTAL RESOURCES	1,108,000		32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid County Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
			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	10,726	12,000	1Multco General Fund Services	12,000		1
2	25,016	14,247	2Multco Road Fund Services	25,000		2
3	1,270,796	1,126,377	3Utilities	900,000		3
4	904	0	4Travel and Training	3,000		4
5	0	0	5Data Processing Services	2,000		5
6	1,987	1,453	6Miscellaneous	10,000		6
7	1,309,429	1,154,077	7. TOTAL MATERIALS AND SERVICES	950,000		7
			CAPITAL OUTLAY			
1	0	0	1Data Processing Facilities	0		1
2	1,438	0	2Equipment	25,000		2
3			3.			3
4			4.			4
5			5.			5
6			6.			6
7	1,438	0	7. TOTAL CAPITAL OUTLAY	25,000		7
			TRANSFERRED TO OTHER FUNDS			
1			1.			1
2			2.			2
3			3.			3
4		25,000	4. General Operating Contingency	25,000		4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	25,000		5
	1,310,867	1,154,077	TOTAL EXPENDITURES	50,000		
	415,653	80,384	UNAPPROPRIATED ENDING FUND BALANCE	106,000		
	1,726,520	1,234,461	TOTAL	1,108,000		



MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS

GLADYS McCOY, CHAIR
PAULINE ANDERSON
POLLY CASTERLINE
GRETCHEN KAFOURY
RICK BAUMAN

DEPARTMENT OF GENERAL SERVICES

PORTLAND BUILDING
1120 SW FIFTH, 14th FLOOR
PORTLAND, OR 97204-1934
(503) 248-3300

OFFICE OF THE DIRECTOR

PLANNING & BUDGET
COUNTY COUNSEL
EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS

(503) 248-3303
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April 18, 1989

Tax Supervising and
Conservation Commission
1120 SW Fifth Avenue, Suite 1510
Portland, OR 97204

Gentlemen:

On April 18, 1989, at 7 p.m. in Room 602, Multnomah County Courthouse, the Budget Committee was regularly convened to hear the budget of the Mid-County Street Lighting Service District No. 14.

The Budget Committee approved the attached budget.

APPROVED:

Mid-County Street Lighting Service District No. 14

Jed Hockaday
Chair

John Enshberger
Secretary

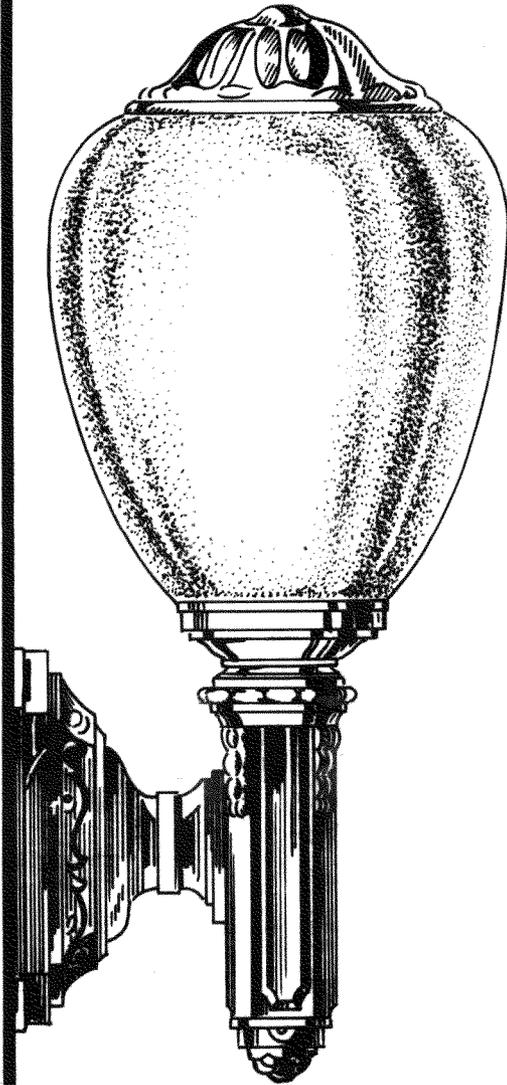
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Attachment

(SEAL)

April 18, 1989

DUNTHORPE RIVERDALE No. 1
WEST HILLS No. 2
CENTRAL COUNTY No. 3
MID-COUNTY NO. 14



MULTNOMAH COUNTY SERVICE DISTRICTS

BUDGETS 1989-1990

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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 freeholders 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 Chapter 294), which provides specific methods for obtaining public views and enables 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
Bancroft Bond Redemption Fund	Modified Accrual Basis
Sinking Fund	Modified Accrual Basis
Special Assessment 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 are comparative historical cost summaries are prepared utilizing these basis. 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.

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 86-87</u>	<u>ACTUAL 87-88</u>	<u>BUDGET 88-89</u>	<u>PROPOSED 89-90</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	324,395	368,693	354,472	436,012
Sewer Service District No. 2 WEST HILLS	36,721	46,850	46,700	50,482
Sewer Service District No. 3 CENTRAL COUNTY	2,295,947	22,360	3,500	10,500
Street Lighting Svc. Dist. No. 14 MID COUNTY	<u>1,726,520</u>	<u>1,234,461</u>	<u>1,595,000</u>	<u>1,108,000</u>
TOTAL	<u>4,383,583</u>	<u>1,672,364</u>	<u>1,999,672</u>	<u>1,604,994</u>

REIMBURSEMENTS TO COUNTY
1989-90 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	1,000	1,000	2,000
Mid County	<u>25,000</u>	<u>12,000</u>	<u>37,000</u>
TOTAL	<u>32,500</u>	<u>19,000</u>	<u>51,500</u>

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 525 clients are mainly located in Multnomah County with a few clients in northern Clackamas County.

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

Service charges have remained static for several years and are supplemented by a small amount of income from connection fees. The service charge rate is \$15 per single family unit per month.



RESOURCES

General

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			Beginning Fund Balance:			
1			1. *Available Cash on Hand (Cash Basis), or			1
2	163,916	191,323	2. *Net Working Capital (Accrual Basis)	274,202		2
3			3. Previously Levied Taxes Estimated to be Received			3
4	11,458	16,086	4. Interest	22,000		4
5			5. OTHER RESOURCES			5
6	10,030	20,120	6. Connection Fees	10,000		6
7	90,136	89,086	7. Sewer User Service Charges	91,000		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	275,540	316,615	29. Total Resources, Except Taxes to be Levied	397,202		29
30			30. Taxes Necessary to Balance Budget	0		30
31	0	0	31. Taxes Collected in Year Levied			31
32	275,540	316,615	32. TOTAL RESOURCES	397,202		32



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 <u>1989-90</u>			
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>					
			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	7,577	4,000	2. Gen.Fund Serv.Reimbursement	4,000			2
3	1,397	3,026	3. Road Fund Serv. Reimbursement	3,500			3
4	74,019	66,868	4. City of Portland Charges	89,000			4
5	220	175	5. Utilities	1,000			5
6	974	966	6. Miscellaneous	1,600			6
7	84,187	75,035	7. TOTAL MATERIALS AND SERVICES	99,100			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		20,000	4. General Operating Contingency	20,000			4
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	20,000			5
	84,187	75,035	TOTAL EXPENDITURES	119,100			
	191,353	241,580	UNAPPROPRIATED ENDING FUND BALANCE	278,202			
	275,510	316,615	TOTAL	397,202			



BONDED DEBT
RESOURCES AND REQUIREMENTS
 Bond Sinking

Dunthorpe Riverdale Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
				RESOURCES			
				Beginning Fund Balance:			
1	11,459	15,565	17,335	1	12,500		
2				2			
3	2,017	2,251	1,211	3	2,500		
4	1,859	1,455	845	4	1,500		
5				5			
6				6			
7	15,335	19,271	19,391	7	16,500		
8			22,081	8	22,310		
9	33,550	32,807		9			
	48,885	52,078	41,472		38,810		
				REQUIREMENTS			
				Bond Principal Payments			
				Issue Date	Budgeted Payment Date		
1	28,000	28,000	28,000	1	1966	1-1-90	28,000
2				2			
3				3			
4	28,000	28,000	28,000	4	Total Principal		28,000
				Bond Interest Payments			
				Issue Date	Budgeted Payment Date		
1	2,660	2,128	1,596	1	1966	7-1-89	1,064
2	2,660	2,128	1,596	2	1966	1-1-90	1,064
3				3			
4	5,320	4,256	3,192	4	Total Interest		2,128
				Unappropriated Balance for Following Year By			
				Issue Date	Payment Date		
1			9,216	1	1966	1-1-91	8,150
2			1,064	2	1966	7-1-90	532
3				3			
4				4			
5	15,565	19,822	10,280	5	Total Unappropriated Ending Fund Balance		8,682
	48,885	52,078	41,472		38,810		
				TOTAL REQUIREMENTS			

Dunthorpe-Riverdale
Service District No. 1
One Year Sinking Fund Forecast
for FY 1989/1990

	July	August	September	October	November	December	January	February	March	April	May	June	Fiscal
PRO FORMA BUDGET													
Tax revenue:													
Current year	\$0	\$0	\$0	\$68	\$12,685	\$4,498	\$0	\$132	\$3,866	\$159	\$140	\$3,291	\$2
Prior year	0	88	138	83	58	23	0	43	308	23	28	88	
Interest income	86	80	81	83	84	170	201	8	10	38	39	40	
Expenditures:													
Bonds	0	0	0	0	0	0	28,000	0	0	0	0	0	2
Coupons	1,064	0	0	0	0	0	1,064	0	0	0	0	0	
	(\$978)	\$167	\$219	\$233	\$12,826	\$4,690	(\$28,863)	\$183	\$4,184	\$219	\$207	\$3,419	(\$
WORKING CAPITAL													
Beginning working capital:													
Cash & investments	\$12,969	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$1
	12,969	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	1
Activity:													
Receipts	86	167	219	233	12,826	4,690	201	183	4,184	219	207	3,419	2
Disbursements	1,064	0	0	0	0	0	29,064	0	0	0	0	0	3
	(978)	167	219	233	12,826	4,690	(28,863)	183	4,184	219	207	3,419	5
Ending working capital:													
Cash & investments	11,991	12,159	12,377	12,610	25,436	30,126	1,263	1,446	5,630	5,849	6,056	9,475	
	\$11,991	\$12,159	\$12,377	\$12,610	\$25,436	\$30,126	\$1,263	\$1,446	\$5,630	\$5,849	\$6,056	\$9,475	\$

SINKING FUND FUTURE REQUIREMENTS FOR BONDS AND INTEREST

	<u>BONDS</u>	<u>INTEREST</u>	<u>REQUIREMENTS</u>
1990-91	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>
<u>TOTAL</u>	<u>28,000</u>	<u>1,064</u>	<u>29,064</u>

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." Although the city presently has some such accounts, the latter option seems improbable.

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.



RESOURCES

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				Beginning Fund Balance:				
1				1. *Available Cash on Hand (Cash Basis), or				1
2	13,014	26,208	30,000	2. *Net Working Capital (Accrual Basis)	38,832			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	2,232	2,320	1,200	4. Interest	3,100			4
5				5. OTHER RESOURCES				5
6	19,475	17,893	15,500	6. Sewer User Service Charges	8,550			6
7	2,000	0	0	7. Connection Charges	0			7
8	0	429	0	8. Assessments	0			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	36,721	46,850	46,700	29. Total Resources, Except Taxes to be Levied	50,482			29
30			0	30. Taxes Necessary to Balance Budget	0			30
31	0	0		31. Taxes Collected in Year Levied				31
32	36,721	46,850	46,700	32. TOTAL RESOURCES	50,482			32



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 <u>1989-90</u>			
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				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	418	361	2,000	2. Gen. Fund Serv. Reimbursement	2,000			2
3	873	2,547	2,000	3. Road Fund Serv. Reimbursement	3,000			3
4	3,463	3,049	0	4. Unified Sewerage Agency Charges	0			4
5	4,837	5,191	8,000	5. City of Portland Charges	8,000			5
6	922	781	1,000	6. Miscellaneous	1,000			6
7	10,513	11,929	13,000	7. TOTAL MATERIALS AND SERVICES	14,000			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			10,000	4. General Operating Contingency	10,000			4
5	0	0	10,000	5. TOTAL TRANSFERS & CONTINGENCY	10,000			5
	10,513	11,929	23,000	TOTAL EXPENDITURES	24,000			
	26,208	34,921	23,700	UNAPPROPRIATED ENDING FUND BALANCE	26,482			
	36,721	46,850	46,700	TOTAL	50,482			

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.

City annexation has removed the majority of the territory from the District. Although the anticipated Central County Service District dissolution had not occurred by press time, it is nevertheless projected to take place by city annexation in FY 1988-89. This budget is presented in case final dissolution has not taken place by June 30, 1989.

The Special Assessment Fund information is included for historic purposes only.

The D.E.Q. loan for the East Burnside sewer was repaid in 1986. The city of Portland assumed District operations November 1, 1986.

This budget anticipates no 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.



RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
Beginning Fund Balance:						
			1. *Available Cash on Hand (Cash Basis), or		1	
2	1,005,835	(1,807)	3,300	2. *Net Working Capital (Accrual Basis)	9,500	2
3	0	0	0	3. Previously Levied Taxes Estimated to be Received	0	3
4	26,300	6,183	200	4. Interest	1,000	4
5				5. OTHER RESOURCES		5
6	586	1,682	0	6. Connection Fees	0	6
7	92,020	12,258	0	7. Sewer User Service Charges	0	7
8				8. Service Reimbursements:		8
9	2,986	0	0	9. Multco General Fund	0	9
10	424	0	0	10. Multco Road Fund	0	10
11	3,989	0	0	11. Bike Path Fund	0	11
12	0	4,044	0	12. Assessments	0	12
13	2,000	0	0	13. Sale of Easement	0	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	1,134,140	22,360	3,500	29. Total Resources, Except Taxes to be Levied	10,500	29
30			0	30. Taxes Necessary to Balance Budget	0	30
31	0	0		31. Taxes Collected in Year Levied		31
32	1,134,140	22,360	3,500	32. TOTAL RESOURCES	10,500	32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Central County Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>						
				PERSONAL SERVICES			
1			1.				1
7			7. TOTAL PERSONAL SERVICES				7
				MATERIALS AND SERVICES			
1			1. Multnomah County Charges:				1
2	9,770	54	2. General Fund	1,000			2
3	14,719	0	3. Inverness Fund	0			3
4	6,895	2,345	4. Road Fund	2,000			4
5	74,053	0	5. City of Portland Charges	0			5
6	28,275	0	6. Professional Services	0			6
7	4,259	1,050	7. Miscellaneous	1,500			
8	35,000	0	8. Loan Repayment to DEQ	0			
	172,971	3,449	3,500	TOTAL MATERIALS AND SERVICES	4,500		
				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	962,976	0	0	1. CCSD Special Assess. Fund	0		1
2				2.			2
3				3.			3
4			0	4. General Operating Contingency	0		4
5				5. TOTAL TRANSFERS & CONTINGENCY			5
	1,135,947	3,449	3,500	TOTAL EXPENDITURES	4,500		
	[1,807]	18,911		UNAPPROPRIATED ENDING FUND BALANCE	6,000		
	1,134,140	22,360	3,500	TOTAL	10,500		



FORM LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Special Assessment

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR <u>1989-90</u>			
ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>							
				RESOURCES				
				Beginning Fund Balance:				
1				1. *Cash on Hand (Cash Basis), or				1
2	182,737	0	0	2. *Working Capital (Accrual Basis) (Modified)	0			2
3				3. Previously Levied Taxes Estimated to be Received				3
4	10,197	0	0	4. Earning from Temporary Investments	0			4
5	962,976	0	0	5. Transferred from Other Funds	0			5
6	4,090	0	0	6. Assessments	0			6
7				7.				7
8				8.				8
9	1,160,000	0	0	9. Total Resources, Except Taxes to be Levied	0			9
10			0	10. Taxes Necessary to Balance	0			10
11	0	0		11. Taxes Collected in Year Levied				11
12	1,160,000	0	0	12. TOTAL RESOURCES	0			12
				REQUIREMENTS				
1	1,160,000	0	0	1. Loan Repayment to DEQ	0			1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				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	0	0	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0			16
17	1,160,000	0	0	17. TOTAL REQUIREMENTS	0			17

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1968), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Maywood Park, Troutdale and Fairview.

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 with a minimum of "glitches".

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities. The assessment rate will be unchanged this year at \$45 per property per year.



RESOURCES

General

Mid County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-80</u>		
	ACTUAL		ADOPTED BUDGET THIS YEAR <u>88-89</u>		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>					
				Beginning Fund Balance:			
1				1. *Available Cash on Hand (Cash Basis), or			1
2	371,032	415,653	350,000	2. *Net Working Capital (Accrual Basis)	358,000		2
3	97,689	75,639	90,000	3. Previously Levied Taxes Estimated to be Received	60,000		3
4	61,896	47,800	55,000	4. Interest	40,000		4
5				5. OTHER RESOURCES			5
6	1,194,294	694,707	1,100,000	6. Assessments	650,000		6
7	1,609	662	0	7. Sundry	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	1,726,520	1,234,461	1,595,000	29. Total Resources, Except Taxes to be Levied	1,108,000		29
30			0	30. Taxes Necessary to Balance Budget	0		30
31	0	0		31. Taxes Collected in Year Levied			31
32	1,726,520	1,234,461	1,595,000	32. TOTAL RESOURCES	1,108,000		32



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid County Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR <u>1989-90</u>		
ACTUAL		ADOPTED BUDGET		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING YEAR <u>86-87</u>	FIRST PRECEDING YEAR <u>87-88</u>	THIS YEAR <u>88-89</u>				
			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	10,726	12,000	12,000	¹ Multco General Fund Services	12,000	1
2	25,016	14,247	25,000	² Multco Road Fund Services	25,000	2
3	1,270,796	1,126,377	1,200,000	³ Utilities	900,000	3
4	904	0	3,000	⁴ Travel and Training	3,000	4
5	0	0	0	⁵ Data Processing Services	2,000	5
6	1,987	1,453	10,000	⁶ Miscellaneous	10,000	6
7	1,309,429	1,154,077	1,250,000	7. TOTAL MATERIALS AND SERVICES	950,000	7
			CAPITAL OUTLAY			
1	0	0	5,000	¹ Data Processing Facilities	0	1
2	1,438	0	20,000	² Equipment	25,000	2
3				3.		3
4				4.		4
5				5.		5
6				6.		6
7	1,438	0	25,000	7. TOTAL CAPITAL OUTLAY	25,000	7
			TRANSFERRED TO OTHER FUNDS			
1				1.		1
2				2.		2
3				3.		3
4			25,000	4. General Operating Contingency	25,000	4
5	0	0	25,000	5. TOTAL TRANSFERS & CONTINGENCY	25,000	5
	1,310,867	1,154,077	1,300,000	TOTAL EXPENDITURES	50,000	
	415,653	80,384	295,000	UNAPPROPRIATED ENDING FUND BALANCE	106,000	
	1,726,520	1,234,461	1,595,000	TOTAL	1,108,000	

Evelyn E. Clink
2604 NE 62nd Avenue
Portland, OR 97213

ASKING FOR CONTINUED SUPPORT OF THE OSU EXTENSION SERVICE BUDGET

As a Portland resident since 1945 I am always interested in the quality of my community. My Extension connection as a volunteer started in early 1983.

In 1988 working as a volunteer in just two of the many educational programs that Extension offers I put in 362½ hours and drove 2,358 miles for the "Master Gardener Program" Last year 330 Master Gardener volunteers in the home horticulture program gave 18,600 hours of community payback time dispensing information and educational resources. The "Master Gardener Home Security Program" partnered with the Portland Police Crime Prevention Bureau supplied information on more effective home security through proper landscaping.

I donated 220¼ hours and drove 1,414 miles for the "Family Community Leadership Program" This program provides citizens with leadership skills that then flow through the community involving people in decision making that would not always have a voice in local affairs.

"Extension Homemakers Study Groups" receive family and community concerns lessons from a list of topics offered by OSU.

With educational guidance from the OSU Extension Programs people are able to help themselves to better manage their own resources.

Please continue the funding of the Extension Service Budget.

THANK YOU!!

MCMS

THE MULTNOMAH COUNTY MEDICAL SOCIETY

BRAD DAVIS
Executive Director



4540 S.W. Kelly, Portland, Oregon 97201 503/222-9977

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Providing Medical Services Through School-Based Health Programs

Council on Scientific Affairs

Resolution 162, which was adopted at the 1987 Annual Meeting by the Board of Trustees, called on the American Medical Association to study the efficacy of school-based health clinics. Recent data show that a significant number of school-aged youth are in need of an adequate source of health care. School-based health programs constitute a promising avenue for providing health services to adolescents, particularly in medically underserved areas. Although there are insufficient data to support universal establishment of school-based health programs, small-scale studies suggest that such programs are a viable means to increase access to health care for youth.

(JAMA. 1989;261:1939-1942)

THE AMERICAN Medical Association has long been committed to promoting the improved health and well-being of all children and adolescents, as evidenced by past policy statements, scientific reports, legislative and regulatory actions, and, most recently, the Adolescent Health Initiative, all of which address critical health issues affecting today's youth. Crucial to this effort is the availability of quality health care for all young people.

HEALTH CARE NEEDS

The morbidities of adolescence, often originating in preadolescence, may have serious immediate and long-term consequences.^{1,2} It is during adolescence that some persons adopt self-damaging behaviors that can threaten or shorten life. These include poor health practices (lack of nutrition, exercise, or hygiene); alienation from school and family; early and unprotected sexual intercourse; use of tobacco, alcohol, and illicit drugs; and delinquent and violent behavior. The consequences of these actions can in-

clude depression, homelessness, early pregnancy and childbirth or abortion, sexually transmitted disease, injury, illness, and even death.

Despite all the identified hazards of this transitional stage in life, school-aged youth do not use physician services as frequently as do other population groups; in fact, recent government data³ show that adolescents have the lowest rate of physician office visits of any age group.

Studies from the early 1980s indicated that 33% of children aged 6 through 16 years had not visited a physician in the preceding year and 15% were without a regular source of medical care. Adolescents aged 11 through 20 years visited physicians' offices even less often, although they showed a higher rate of acute conditions (eg, infection, injuries, or influenza).⁴ A regular source of health care is even less common in black and Hispanic populations than among whites.

Further, data on availability of regular sources of care do not reflect the fact that the source may differ sharply according to whether a youth is poor and where he or she lives. For example, although pediatricians and general and family practitioners in office-based practice offer almost 75% of all care for young people, many poor inner-city patients use specialty clinics and emergency departments as their regular source of care.⁵

Two major contributing factors that limit access to health care for adolescents are economics and age.

For all youth, source of payment is a

dominant factor, determining the type and frequency of care received (Fig 1). In 1985, among children aged 17 years and under, more than 1 in 5 lived below the federal poverty level and more than 40% were in families with incomes at or below half the poverty level. In 1986, because of extremely restrictive eligibility requirements, only 46% of the poor or near-poor were covered by Medicaid. As a consequence, approximately 12 million children and adolescents were without public or private health insurance coverage. Even this figure underestimates the number of young people who do not have adequate access to care, for many insurance programs cover only acute illnesses or hospitalizations, leaving families responsible for the costs of routine physical examinations, preventive care, and a portion of other medical expenses. Further, as federal budget cuts restrict the availability of medical and social services in the public sector and as employers reduce insurance benefits in the private sector, the number of uninsured and underinsured persons continues to rise.⁴

Age-related factors also play a role. Specifically, many adolescents seeking medical attention have difficulty in following through with appointments and are confused as to where they fit into the health care structure. For example, some teens feel that they have outgrown pediatric services; they are uncomfortable in clinics where waiting rooms are filled with babies and small children. Conversely, they are reluctant to visit medical offices for adults,

From the Council on Scientific Affairs, American Medical Association, Chicago.

This is Report D, adopted by the House of Delegates of the American Medical Association at the 1988 Annual Meeting.

This report is not intended to be construed or to serve as a standard of medical care. Standards of medical care are determined on the basis of all of the facts and circumstances involved in an individual case and are subject to change as scientific knowledge and technology advance and patterns of practice evolve. This report reflects the views of scientific literature as of April 1988.

Reprint requests to Council on Scientific Affairs, American Medical Association, 535 N Dearborn St, Chicago, IL 60610 (William R. Hendee, PhD).

Members of the Council on Scientific Affairs are as follows: Scott L. Bernstein, Champaign, Ill, Medical School Representative; George M. Bohigian, MD, St Louis, Mo, Chairman; Yank D. Coble, Jr, MD, Jacksonville, Fla; E. Harvey Estes, Jr, MD, Durham, NC; Ira R. Friedlander, MD, Chicago, Ill, Resident Representative; William R. Kennedy, MD, Minneapolis, Minn; Patricia Joy Numann, MD, Syracuse, NY; William C. Scott, MD, Tucson, Ariz, Vice Chairman; Joseph H. Skom, MD, Chicago, Ill; Richard M. Steinhilber, MD, Cleveland, Ohio; Jack P. Strong, MD, New Orleans, La; Henry N. Wagner, Jr, MD, Baltimore, Md; William R. Hendee, PhD, Secretary; William T. McGivney, PhD, Assistant Secretary; and Janice M. Fleszar and Bonnie B. Wilford, Staff Authors.

for fear that their privacy will be violated and their behavior judged.⁶

EFFORTS AT INTERVENTION

Health providers are aware of the continuum of risk for adolescents, ranging from those who require minimal assistance to cope effectively with occasional periods of stress to those who face a variety of compounding problems and engage in potentially life-threatening behaviors. It is apparent that those in each group require a core set of services, but in areas where resources are limited and needs vary, flexibility should be a hallmark of program development.

Adolescents face real obstacles when seeking health care: requirements for parental consent, perceived or actual lack of confidentiality, lack of payment either independent of parents or by parents, constraints imposed by changing family and work patterns, physical locations and office hours of health care facilities, and inability to comply with a provider's instructions or to follow up on referral recommendations.

Equally frustrating to those who would help these adolescents is the fact that emotionally, morally, and politically charged issues as they relate to sexuality, confidentiality, and consent often have paralyzed efforts to establish intervention and prevention programs.⁷

Combined, these factors make young people a particularly difficult group to reach. Yet adolescents are the only segment of the population to experience an increase in mortality rates over the past 20 years, with a shift from deaths due to diseases to those related to social, environmental, and behavioral factors. Clearly, this is poignant testimony to the urgency of their needs for care.

SCHOOL-BASED HEALTH SERVICES

The schools long have been recognized as an important link between health and education. For example, they serve as the site for routine health screening. Typically, the object of these screening programs has been early detection of problems that might adversely affect healthy development and the provision of interventions to help children achieve optimal learning. Thus, school-based health programs do not represent a radical break from tradition. Although they are unable to offer solutions to all adolescent health problems, school-based programs do constitute a promising approach to making health care services accessible to high-risk adolescents in both medically

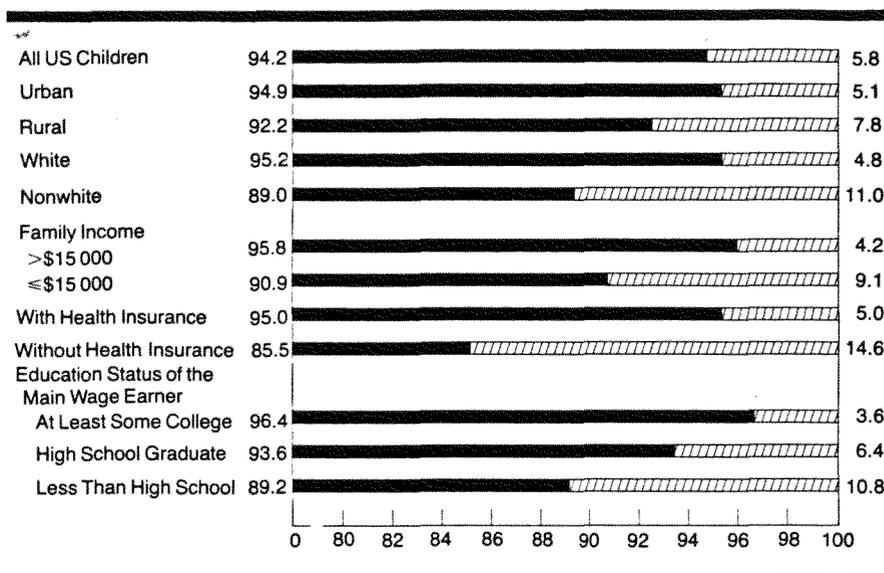


Fig 1.—Characteristics of children under 17 years of age with and without a regular source of health care. Black bars indicate percent with a regular source of care; and slashed bars, percent without a regular source of care. (Data from an unpublished national survey conducted in mid-1982 by Louis Harris and Associates Inc, New York, NY, for The Robert Wood Johnson Foundation. Additional analysis by the Center for Health Administration Studies, University of Chicago, Ill.)

served and medically underserved areas.

The number of US schools offering comprehensive health service programs has grown from a single site around 1970 to more than 120 today. Yet there is no single model for these programs, which vary considerably in staffing patterns, services offered, and hours of operation.

Similarities, however, do exist. The best comprehensive school-based programs are developed to meet the needs of adolescents within a specific community, particularly in medically underserved areas. Their aim is to provide comprehensive health care and to make referrals to physicians and other community-based resources when necessary. These school-based programs generally are located on or adjacent to school grounds. All such programs maintain confidentiality of student records.⁷ Most have advisory boards or committees consisting of representatives of the community, medical care providers and institutions, the school administration, and parents. The majority are staffed by nurse practitioners and either social workers or counselors, although larger programs also may employ physicians full-time or part-time. Patients are encouraged to discuss their health concerns with their parents, and virtually all school-based programs require the written consent of parents before students become eligible for care.⁸

In addition to providing general health services, including laboratory tests, physical examinations, pregnancy and prenatal care referrals, gynecologic

examinations, immunizations, chronic illness management, prenatal care, pediatric care for infants of adolescents, dental services, diagnosis and treatment of minor injuries and illnesses, and assessment and referral to community-based health providers, these programs also provide counseling and educational services, such as health promotion and nutrition education, substance abuse prevention programs, family and career counseling, and mental health treatment (Fig 2 and Tables 1 through 3).

Although most school-based comprehensive health programs have been established to serve high school students, many have extended service to students in the middle school years to address the special needs of young adolescents.

CONTROVERSIES

Most of the controversy involving school-based comprehensive health programs centers on the issue of reproductive health care, including counseling and distribution of contraceptive devices and/or prescriptions. Although family planning services account for only 20% of the total visits to school-based health service programs,⁹ providing such care has generated much opposition. For example, the National Conference of Catholic Bishops recently released a statement objecting on moral and practical grounds to the provision of contraceptive services through school-based health centers. Religious fundamentalists who also oppose this practice focus on the rights and responsibilities of parents to provide sex education.



Fig 2.—School-based health programs: percentage of sites providing a range of services. STD indicates sexually transmitted disease; and EPSDT, Early and Periodic Screening, Diagnosis, and Treatment Program. (Data from Lovick.^{4(p6)})

Given the nature and intensity of opposition to such services in school-based programs, there clearly is a need to address what the goals of these service programs should be. Experience in establishing successful programs shows that a key step toward acceptance is community support and involvement during the development and operational stages; where such involvement has been strong, opposition has been negligible.

EVALUATION

Among the benefits of school-based comprehensive health programs are

their potential to increase access to and utilization of health services by otherwise underserved adolescents, to employ preventive models to reduce behavior-related health problems, to familiarize students with the health care system, to offer resources for the training of health care professionals, and, most important, to identify and treat adolescent health problems.

School-based health programs have the potential for significantly reducing adolescent morbidity and mortality. Effective programs also may serve as a conduit for coordinating school activities and for enhancing lines of communi-

Table 1.—Problems Identified in 13 000 Children Served Through the National School Health Program*

Types of Problems	No. of Problems	
	1980-1981	1981-1982
Respiratory	2810	3466
Musculoskeletal	1695	1753
Medication administration	704	1742
Vision	1158	1675
Dermatologic	1336	1626
Hearing	1104	1422
Trauma	1624	1394
Dental	742	1201
Gastrointestinal	822	807
Otitis media	629	797
Genitourinary	358	647
Ophthalmologic	604	625
Scoliosis	318	521
Behavior-learning problems	357	512
Cardiovascular	455	497
Height/weight problem	322	461
Pharyngitis	303	335
Headache	316	271
Anemia	56	126
Neurological	84	88
Allergy	52	82
Miscellaneous	1312	1227
Total	17 161	21 275

*Data from Oda et al.¹²

Table 2.—Resolution of Problems in 13 000 Children Served Through the National School Health Program*

Status	Problems, No. (%)†	
	1980-1981	1981-1982
Resolved	10 881 (63)	15 079 (71)
In process	5 712 (33)	5 186 (24)
Left system	184 (1)	755 (4)
Unresolved	384 (2)	255 (1)
Total	17 161 (100)‡	21 275 (100)

*Data from Oda et al.¹²

†Includes new and residual problems.

‡Percentages do not add up to 100% because of rounding.

cation between students and concerned professionals. A related benefit is that parents can become more knowledgeable consumers of health care services, for their participation affords them opportunities to extend their knowledge of health promotion and disease prevention.

Among the limitations of school-based comprehensive health programs are the exclusion of older teens and those who have dropped out of school, the provision of care on a restricted basis (as when hours are limited to times that school is in session), the limited capacity for secondary and tertiary care, and, currently, the lack of a stable source of income in most school-based programs, which could negatively affect the continuity of care.⁷

Despite these limitations, available evidence suggests that such programs hold sufficient promise to warrant careful evaluation. Data are not sufficient to support the universal establishment of

Table 3.—Resolution of Problems in 13 000 Children Served Through the National School Health Program, by Level of Severity††

Level of Severity	Resolved	In Process	Left System	Unknown	Total‡
		No. (%) of Problems, 1980-1981			
I	5300 (66)	2451 (31)	111 (1)	160 (2)	8022 (100)
II	3739 (66)	1785 (32)	24 (0)	97 (2)	5645 (100)
III	1450 (51)	1261 (44)	46 (2)	112 (4)	2869 (100)
IV	392 (63)	215 (34)	3 (0)	15 (2)	625 (100)
Total	10 881 (63)	5712 (33)	184 (1)	384 (2)	17 161 (100)
		No. (%) of Problems, 1981-1982			
I	6902 (74)	1936 (21)	354 (4)	80 (1)	9272 (100)
II	4976 (75)	1437 (22)	170 (3)	79 (1)	6662 (100)
III	2484 (57)	1597 (36)	209 (5)	86 (2)	4376 (100)
IV	717 (74)	214 (22)	22 (2)	12 (1)	965 (100)
Total	15 079 (71)	5184 (24)	755 (4)	257 (1)	21 275 (100)

*Data from Oda et al.¹²

†The resolution rates of health problems identified in schoolchildren by primary care, physical examination, or screenings were examined during a 2-year period. The evaluation component of the National School Health Program involved a range of school health services provided in four states to more than 13 000 children. A school nurse practitioner/health aide team worked in collaboration with a community physician-consultant to manage the resolution of identified problems. More than 95% of the problems were resolved or in process of resolution at the end of each school year. Resolution patterns were relatively consistent across problem-severity levels. Factors contributing to the timely resolutions of health problems by nurse practitioners included their ability to manage and resolve more than 90% of the problems within the school-based practice with physician backup and their access to a medical support network for external referrals. The resolution status of each problem was characterized as one of the following: *Resolved*.—Problems that had been resolved within the school health practice, or, alternatively, were known to have been resolved outside of the health practice. Chronic problems that were receiving ongoing care also were included in this category. *In process*.—Nonchronic problems that had not been resolved but were in the process of receiving continuing care either inside or outside of the school. *Left system*.—Problems whose status could not be determined because the student had left the system, such as by graduating or moving out of a program school. *Unresolved*.—Problems that were not resolved or whose status had been lost in the reporting process.

‡Percentages may not add up to 100% because of rounding.

school-based health programs. Some small-scale studies, however, have shown that such programs yield positive results in preventing pregnancy^{10,11} and in providing essential health care to otherwise underserved populations. For instance, the St Paul program showed a decline in fertility rates in four participating high schools, from 59 births per 1000 female students in 1976-1977 to 26 per 1000 in 1983-1984.¹⁰

At present, several important evaluative efforts are under way. The Centers for Disease Control, Atlanta, Ga, the federal Office of Disease Prevention, Washington, DC, The Carnegie Corporation of New York, NY, The Center for Population Options, Washington, DC, and The Robert Wood Johnson Foundation, Princeton, NJ, all are supporting efforts to assess the results of school-based health programs. The product of their efforts should become available within the next 2 years.

RECOMMENDATIONS

Ideally, every child should have a "medical home" where continuing and comprehensive health care is provided by a personal physician. When this is not possible, however, alternative methods for providing medical services need to be explored.

Given the fact that the American Medical Association has made a commitment to identifying and implementing sound strategies to protect and enhance the physical and mental well-being of

adolescents and in recognition of limited but persuasive evidence that school-based health programs represent one strategy for addressing the problems associated with medically underserved youths, the following recommendations are offered:

1. That further objective research into the potential benefits and problems associated with school-based health services be undertaken by credible organizations in the public and private sectors.

2. That where school-based services exist, they meet the following minimum standards:

(a) Health services in schools must be supervised by a physician, preferably one who is experienced in the care of children and adolescents. Additionally, a physician should be accessible to administrative care on a regular basis.

(b) On-site services should be provided by a professionally prepared school nurse or similarly qualified health professional. Expertise in child and adolescent development, psychosocial and behavioral problems, and emergency care is desirable. Responsibilities of this professional would include coordinating the health care of students with the student, the parents, the school, and the student's personal physician and assisting with the development and presentation of health education programs in the classroom.

(c) There should be a written policy to govern provision of health services in the school. Such a policy should be de-

veloped by a school health council consisting of school and community-based physicians and nurses, school faculty and administrators, parents and (as appropriate) students, community leaders, and others. Health services and curricula should be carefully designed to reflect community standards and values, while emphasizing positive health practices in the school environment.

(d) Before patient services begin, policies on confidentiality should be established with the advice of expert legal advisers and the school health council.

(e) Policies for ongoing monitoring, quality assurance, and evaluation should be established and executed.

(f) Health care services should be available during school hours. During other hours, an appropriate referral system should be instituted.

(g) School-based health programs should draw on outside resources for care, such as private practitioners, public health and mental health clinics, and mental health and neighborhood health programs.

(h) Services provided should be coordinated to ensure comprehensive care. Parents should be encouraged to be intimately involved in the health supervision and education of their children.

3. That the Council on Scientific Affairs continue to monitor developments in this area and report back to the Board of Trustees and the House of Delegates as appropriate.

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