

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR

MULTNOMAH COUNTY

(In the matter of the adoption of the)
 (1991-92 Budget for Dunthorpe Riverdale)
 (Sanitary Service District No 1, for the) RESOLUTION
 (Fiscal Year July 1, 1991 to June 30, 1992)
 (and making the appropriations thereunder,) 91-102
 (pursuant to ORS 294.435)

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

WHEREAS the Dunthorpe Riverdale Sanitary Service District No. 1 budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board; a public hearing has been held before the Multnomah County Tax Supervising and Conservation Commission on the 20th day of June 1991, and said budget has been duly certified by the said Tax Supervising and Conservation Commission; and

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

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

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS on the 17th day of June 1991.



BOARD OF COUNTY COMMISSIONERS
 MULTNOMAH COUNTY, OREGON

By Gladys McCoy
 Chair Gladys McCoy

LAURENCE KRESSEL, COUNTY COUNSEL
 FOR MULTNOMAH COUNTY, OREGON

Laurence Kressel
 County Counsel

Resolution Adopting Budgets 1991-92
ATTACHMENT A

Dunthorpe-Riverdale Service District No. 1

Personal Services	\$	0
Materials & Services		135,000
Capital Outlay		<u>0</u>
	\$	135,000
Contingency	\$	20,000
Unappropriated Ending Balance	\$	388,000
FUND TOTAL	\$	543,000

Multnomah County



Service District Budgets Fiscal Year 91-92

Adopted June 27, 1991

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INTRODUCTION

Multnomah County Service Districts have been created under the provisions of the Oregon Revised Statutes, Chapter 451, to provide construction and operation of sanitary sewer systems and to provide street lighting in particular areas of the County. The Multnomah County Board of Commissioners serves as the Governing Body of each Service District. The Budget Committee for each Service District consists of the members of the Governing Body and residents of the Service District appointed by the Governing Body for terms of three years.

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

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

EXPLANATION OF THE BUDGET DOCUMENT

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

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

SERVICE DISTRICT FINANCIAL POLICIES

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

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

General Fund	Accrual Basis
Sinking Fund	Modified Accrual Basis

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

For financial statement purposes, each Service District is treated as an Enterprise Fund and accounted for on the accrual basis of accounting. This practice conforms to generally accepted accounting principles (GAAP).

SUMMARY OF REQUIREMENTS

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

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

<u>SERVICE DISTRICT</u>	<u>ROAD FUND</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
Dunthorpe Riverdale	3,500	4,000	7,500
West Hills	3,000	2,000	5,000
Central County	2,000	1,000	3,000
Mid County	25,000	12,000	37,000
TOTAL	<u>33,500</u>	<u>19,000</u>	<u>52,500</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 550 clients are mainly located in unincorporated Multnomah County, with a few clients in northern Clackamas County and the city of Portland.

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

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

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

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

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



RESOURCES

General Fund: Dunthorpe Riverdale Service District
(NAME OF MUNICIPAL CORPORATION)

ACTUAL		HISTORICAL DATA		ADOPTED BUDGET THIS YEAR 90-91	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90	ADMITTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER			APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
					Beginning Fund Balance:			
1					1. Available Cash on Hand (Cash Detail), or			
2	241,580	292,913	280,000		2. Net Working Capital (Accrual Basis)	350,000		
3					3. Previously Levied Taxes Estimated to be Received			
4	26,625	30,409	25,000		4. Interest	40,000		
5					OTHER RESOURCES			
6	17,620	37,500	10,000		6. Connection Fees	25,000		
7	92,310	95,225	92,500		7. Sewer User Service Charges	128,000		
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29	378,135	456,047	407,500		29. Total Resources, Except Taxes to be Levied	543,000		
30	0	0	0		30. Taxes Necessary to Balance Budget	0		
31					31. Taxes Collected in Year Levied			
32	378,135	456,047	407,500		32. TOTAL RESOURCES	543,000		



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

NAME OF ORGANIZATIONAL UNIT - FUND

Dunthorpe Riverdale Service District

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA	ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92					
	SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90			PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY			
1				PERSONAL SERVICES						
2										
3										
4										
5										
6										
7				7. TOTAL PERSONAL SERVICES						
				MATERIALS AND SERVICES						
1				1. Multnomah County Charges:						
2	3,487	4,000	4,000	2. Gen. Fund Serv. Reimbursement	4,000					
3	1,757	3,665	3,500	3. Road Fund Serv. Reimbursement	3,500					
4	78,768	106,774	96,000	4. City of Portland Charges	125,000					
5	193	217	1,000	5. Utilities	500					
6	1,017	1,964	2,000	6. Miscellaneous	2,000					
7	85,222	116,620	106,500	7. TOTAL MATERIALS AND SERVICES	135,000					
				CAPITAL OUTLAY						
1										
2										
3										
4										
5										
6										
7				7. TOTAL CAPITAL OUTLAY						
				TRANSFERRED TO OTHER FUNDS						
1										
2										
3										
4			20,000	4. General Operating Contingency	20,000					
5	0	0	20,000	5. TOTAL TRANSFERS & CONTINGENCY	20,000					
	85,222	116,620	120,500	TOTAL EXPENDITURES	155,000					
	292,913	339,427	281,000	UNAPPROPRIATED ENDING FUND BALANCE	388,000					
	378,135	456,047	407,500	TOTAL	543,000					



FORM LB-35

BONDED DEBT

RESOURCES AND REQUIREMENTS

Bond Sinking

Dunthorpe Riverdale Service District

(NAME OF MUNICIPAL CORPORATION)

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

BUDGET MESSAGE

WEST HILLS SERVICE DISTRICT NO. 2

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

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



FORM LB-20

RESOURCES

General

West Hill's Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
	ACTUAL SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90	ADOPTED BUDGET THIS YEAR 90-91		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
1				Beginning Fund Balance:			
2	34,921	44,446	42,000	1. Available Cash on Hand (Cash Basis), or	50,000		
3				2. Net Working Capital (Accrual Basis)			
4	4,171	4,263	3,900	3. Previously Levied Taxes Estimated to be Received	4,000		
5				4. Interest			
6	12,809	10,779	9,540	5. OTHER RESOURCES			
7	875	0	0	6. Sewer User Service Charges	9,720		
8				7. Assessments	0		
9				8.			
10				9.			
11				10.			
12				11.			
13				12.			
14				13.			
15				14.			
16				15.			
17				16.			
18				17.			
19				18.			
20				19.			
21				20.			
22				21.			
23				22.			
24				23.			
25				24.			
26				25.			
27				26.			
28				27.			
29	52,776	59,488	55,440	28.			
30			0	29. Total Resources, Except Taxes to be Levied	63,720		
31	0	0	0	30. Taxes Necessary to Balance Budget	0		
32	52,776	59,488	55,440	31. Taxes Collected in Year Levied			
				32. TOTAL RESOURCES	63,720		

BUDGET MESSAGE

CENTRAL COUNTY SERVICE DISTRICT NO. 3

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

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

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

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

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

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



RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
	ACTUAL SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90	ADOPTED BUDGET THIS YEAR 90-91		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	
1				Beginning Fund Balance:			
2	18,911	30,693	21,000	1. Available Cash on Hand (Cash Basis), or	30,000		
3	0	0	0	2. Net Working Capital (Accrual Basis)	0		
4	5,495	3,093	2,000	3. Previously Levied Taxes Estimated to be Received	2,500		
5				4. Interest			
6	1,920	3,546	0	5. OTHER RESOURCES			
7	5,705	0	12,000	6. Connection Fees	0		
8	0	905	0	7. Sewer User Service Charges	12,000		
9				8. Assessments	0		
10				9.			
11				10.			
12				11.			
13				12.			
14				13.			
15				14.			
16				15.			
17				16.			
18				17.			
19				18.			
20				19.			
21				20.			
22				21.			
23				22.			
24				23.			
25				24.			
26				25.			
27				26.			
28				27.			
29	32,031	38,237	35,000	28.			
30	0	0	0	29. Total Resources, Except Taxes to be Levied	44,500		
31	0	0	0	30. Taxes Necessary to Balance Budget	0		
32	32,031	38,237	35,000	31. Taxes Collected in Year Levied			
				32. TOTAL RESOURCES	44,500		

*Includes Unappropriated Balance budgeted last year.



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Central County Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

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

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1967), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Fairview, Maywood Park and Troutdale.

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

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

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

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



FORM LB-20

RESOURCES

General

Mid County Service District

(NAME OF MUNICIPAL CORPORATION)

LINE NO.	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR		
	ACTUAL SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90	ADOPTED BUDGET THIS YEAR 90-91		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
1				Beginning Fund Balance:			
2	480,384	541,290	598,000	1. Available Cash on Hand (Cash Basis), or	220,000		
3	64,792	61,823	0	2. Net Working Capital (Accrual Basis) *	50,000		
4	92,004	57,685	80,000	3. Previously Levied Taxes Estimated to be Received	48,000		
5				4. Interest			
6	659,318	665,382	640,000	5. OTHER RESOURCES	575,000		
7	3,311	164	0	6. Assessments	0		
8				7. Sundry			
9				8.			
10				9.			
11				10.			
12				11.			
13				12.			
14				13.			
15				14.			
16				15.			
17				16.			
18				17.			
19				18.			
20				19.			
21				20.			
22				21.			
23				22.			
24				23.			
25				24.			
26				25.			
27				26.			
28				27.			
29	1,299,809	1,326,344	1,318,000	28.			
30			0	29. Total Resources, Except Taxes to be Levied	893,000		
31	0	0	0	30. Taxes Necessary to Balance Budget	0		
32	1,299,809	1,326,344	1,318,000	31. Taxes Collected in Year Levied			
				32. TOTAL RESOURCES	893,000		



EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General 1

Mid County Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR		APPROVED BY GOVERNING BODY
ACTUAL	FIRST PRECEDING YEAR	ADOPTED BUDGET THIS YEAR		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	
	SECOND PRECEDING YEAR	88-89				
1			PERSONAL SERVICES			
2						
3						
4						
5						
6						
7			7. TOTAL PERSONAL SERVICES			
			MATERIALS AND SERVICES			
1	7,243	12,000	1. Multico General Fund Services	12,000		
2	25,897	15,263	2. Multico Road Fund Services	25,000		
3	707,557	621,309	3. Utilities	550,000		
4	1,249	0	4. Travel and Training	3,000		
5	0	0	5. Data Processing Services	0		
6	2,356	3,021	6. Miscellaneous	10,000		
7	744,302	651,593	7. TOTAL MATERIALS AND SERVICES	600,000		
			CAPITAL OUTLAY			
1	4,818	4,994	1. Data Processing Facilities	0		
2	9,399	0	2. Equipment	225,000		
3			3.			
4			4.			
5			5.			
6			6.			
7	14,217	4,994	7. TOTAL CAPITAL OUTLAY	225,000		
			TRANSFERRED TO OTHER FUNDS			
1			1.			
2			2.			
3			3.			
4			4. General Operating Contingency	25,000		
5	0	0	5. TOTAL TRANSFERS & CONTINGENCY	25,000		
	758,519	656,587	TOTAL EXPENDITURES	850,000		
	541,290	669,757	UNAPPROPRIATED ENDING FUND BALANCE	43,000		
	1,299,809	1,326,344	TOTAL	893,000		