



Multnomah County

Service Districts' Budgets Fiscal Year 2002-2003

Mid-County Street Lighting District No. 14 - Proposed
Dunthorpe-Riverdale Service District No. 1 - Proposed

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2002-2003

Introduction

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

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

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

Explanation of the Budget Document

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

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

Service Districts' Financial Policies

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

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

Summary of Service Districts' Requirements

SERVICE DISTRICT	ACTUAL 99-00	ACTUAL 00-01	BUDGET 01-02	PROPOSED 02-03
Dunthorpe-Riverdale Service District No. 1	1,142,336	1,243,491	769,944	774,396
Mid-County Service District No. 14	1,063,835	1,078,895	1,059,400	1,052,515
TOTAL	2,206,170	2,322,386	1,829,344	1,826,911

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

SERVICE DISTRICT	ACTUAL 99-00	ACTUAL 00-01	BUDGET 01-02	PROPOSED 02-03
Dunthorpe-Riverdale Service District No. 1	10,103	11,713	10,000	15,000
Mid-County Service District No. 14	28,585	24,561	30,000	30,000
TOTAL	38,688	36,274	40,000	45,000

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2002-2003

DUNTHORPE-RIVERDALE SEWER DISTRICT NO. 1 Budget Committee Approval	
The following members of the budget committee for the Dunthorpe-Riverdale Sewer District met on May 2, 2002 and approved the proposed budget for Fiscal Year 2002-2003:	
Chairperson	

*Signed copy on file
at District office*

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2002-2003

Budget Message — Dunthorpe-Riverdale Service District No. 1

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

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

Last fiscal year the City completed \$510,000 in capital improvements to one of the District's pump stations. The fiscal year 2002 planned capital program was halted, after a cost benefit analysis demonstrated a more affordable alternative approach would meet the District immediate needs. The District continues to coordinate planned capital maintenance projects in coordination with the City of Portland Water Bureau's capital program. As a result of this reevaluation, the District capital is set at \$50,000 to handle emergency pump station maintenance and repairs for the fiscal year 2003 capital program.

The current service charge is \$39.00 per month for line connections to the District system. For fiscal year 2002-2003, the District proposes no change in this rate. At the start of fiscal year 2002, the District was prepared to review a rate increase adjustment to offset cost increases to its operations. The rate increase review was suspended after a renegotiated discharge rate with the City of Portland and an audit of line connections provided the necessary financial rebalancing for the District. The unappropriated ending fund balance is intended to fund the anticipated future capital projects and depreciation of the District's facilities.



**FORM
LB-20**

RESOURCES

				Fund _____	(Name of Municipal Corporation) _____			
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year _____			
	Actual		Adopted Budget This Year _____		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
2				2. Net working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest				4
5				5. OTHER RESOURCES				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				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				29. Total resources, except taxes to be levied				29
30				30. Taxes necessary to balance				30
31				31. Taxes collected in year levied				31
32				32. TOTAL RESOURCES				32



FORM
LB-30

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

				Name of Organizational Unit—Fund	Name of Municipal Corporation			
	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget For Next Year _____			
	Actual		Adopted Budget This Year _____		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
				PERSONAL SERVICES				
1				1.				1
2				2				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7. TOTAL PERSONAL SERVICES				7
				MATERIALS AND SERVICES				
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14. TOTAL MATERIALS AND SERVICES				14
				CAPITAL OUTLAY				
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21. TOTAL CAPITAL OUTLAY				21
				TRANSFERRED TO OTHER FUNDS				
22				22.				22
23				23.				23
24				24.				24
25				25. General Operating Contingency				25
26				26. TOTAL TRANSFERS & CONTINGENCIES				26
27				27. TOTAL EXPENDITURES				27
28				28. UNAPPROPRIATED ENDING FUND BALANCE				28
29				29. TOTAL				29

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2002-2003

MID-COUNTY LIGHTING DISTRICT NO. 14 Budget Committee Approval	
The following members of the budget committee for the Mid-County Lighting District met on May 2, 2002 and approved the proposed budget for Fiscal Year 2002-2003:	
Chairperson	

*Signed copy on file
at District office*

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2002-2003

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 most of the unincorporated urban area of Multnomah County as well as the cities of Fairview, Maywood Park and Troutdale. District growth has stabilized due to the substantial completion of municipal annexations. However, the District continues to experience mild increases in growth because of urban development.

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

The District is working towards awarding a multi-year construction contract to address deteriorating lighting poles and equipment. An inventory of District assets has located approximately fifteen percent of the District equipment is past or near it's life expectancy. Budgeted capital outlay for light pole and fixture replacement in fiscal year 2002-2003 is \$450,000.

The District's current assessment is \$35.00 per property per year. For fiscal year 2002-2003, the District proposes no change in this rate. An unappropriated ending fund balance is intended to fund the replacement and depreciation of District facilities.



**FORM
LB-20**

RESOURCES

				Fund _____	(Name of Municipal Corporation) _____			
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year _____			
	Actual		Adopted Budget This Year _____		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
2				2. Net working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
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8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
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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				29. Total resources, except taxes to be levied				29
30				30. Taxes necessary to balance				30
31				31. Taxes collected in year levied				31
32				32. TOTAL RESOURCES				32



FORM
LB-30

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit—Fund _____

Name of Municipal Corporation _____

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget For Next Year _____					
	Actual		Adopted Budget This Year _____		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year _____	First Preceding Year _____								
				PERSONAL SERVICES						
1				1.				1		
2				2				2		
3				3.				3		
4				4.				4		
5				5.				5		
6				6.				6		
7				7. TOTAL PERSONAL SERVICES				7		
				MATERIALS AND SERVICES						
8				8.				8		
9				9.				9		
10				10.				10		
11				11.				11		
12				12.				12		
13				13.				13		
14				14. TOTAL MATERIALS AND SERVICES				14		
				CAPITAL OUTLAY						
15				15.				15		
16				16.				16		
17				17.				17		
18				18.				18		
19				19.				19		
20				20.				20		
21				21. TOTAL CAPITAL OUTLAY				21		
				TRANSFERRED TO OTHER FUNDS						
22				22.				22		
23				23.				23		
24				24.				24		
25				25. General Operating Contingency				25		
26				26. TOTAL TRANSFERS & CONTINGENCIES				26		
27				27. TOTAL EXPENDITURES				27		
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29				29. TOTAL				29		