

Multnomah County



**Mid-County Street Lighting
District No. 14 – Proposed Budget
&
Dunthorpe-Riverdale Sanitary Service
District No. 1 – Proposed Budget**

Fiscal Year 2006-2007

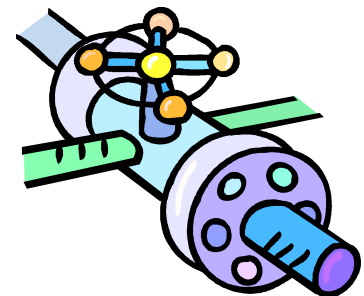


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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2006-2007

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.

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 Departments of Community Services and County Management provide administrative and financial services respectively, to the two districts. Each district is, however, a separate and independent financial entity. Expenses incurred, such as administration, finance and engineering 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 03-04	ACTUAL 04-05	BUDGET 05-06	PROPOSED 06-07
Dunthorpe-Riverdale Service District No. 1	\$686,704	\$784,540	\$933,860	\$968,000
Mid-County Service District No. 14	\$1,070,179	\$731,182	\$542,075	\$629,725
TOTAL	\$1,756,883	\$1,515,722	\$1,475,935	\$1,597,725

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

SERVICE DISTRICT	ACTUAL 03-04	ACTUAL 04-05	BUDGET 05-06	PROPOSED 06-07
Dunthorpe-Riverdale Service District No. 1	\$29,407	\$33,009	\$32,500	\$35,750
Mid-County Service District No. 14	\$38,773	\$38,804	\$38,860	\$36,250
TOTAL	\$68,180	\$71,813	\$71,360	\$72,000

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2006-2007

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. Through its wastewater management program, the District is able to provide high quality service to ratepayers while protecting the area's sensitive surface water features from sanitary sewer overflows.

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. The District continues to coordinate planned capital maintenance projects with the City of Portland Water Bureau's capital program. The FY 2007 capital program is estimated at \$425,000. The capital work will focus improvements on the Riverview pump station and initiate the rehabilitation or replacement of pipes that are in poor condition.

This past year the District requested the City of Portland to develop a Sanitary System Facilities Plan (Plan) to help guide the District in making sound decisions for future management and improvement of the sanitary sewer system. The primary objective of the Plan is to evaluate the condition of the existing sanitary system, evaluate the capacity requirements of the system and to project capital improvements to be included in the 20 year- planning horizon (through 2025).

The current service charge is \$67.00 per month for line connections to the District system. To meet the anticipated treatment, maintenance, debt repayment and capital requirements for FY 2007 the District rate is proposed to move to \$80.00 per month. The rate provides the District with the necessary operating resources to match needs.



**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
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14				14.				14
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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

REQUIREMENTS 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 2006-2007

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.

Portland General Electric (PGE) provides energy and maintenance services for the District. The County's Department of Community Service's Land Use and Transportation provides illumination engineering, and design to the District.

The District has completed large capital pole and lighting replacement program over the past three years, targeting the facilities that were past their life expectancy. In the FY 2007 budget, the district proposes a \$75,000 capital pole replacement program.

The district's current assessment is \$42.00 per property per year. For fiscal year 2006-2007, the district proposes no change in this rate. An unappropriated ending fund balance is intended to fund the future replacement of the depreciated District's facilities.



**FORM
LB-20**

RESOURCES

				Fund _____	(Name of Municipal Corporation) _____			
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year _____			
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	Second Preceding Year _____	First Preceding Year _____						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
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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
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9				9.				9
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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
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Name of Municipal Corporation _____

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	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				
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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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