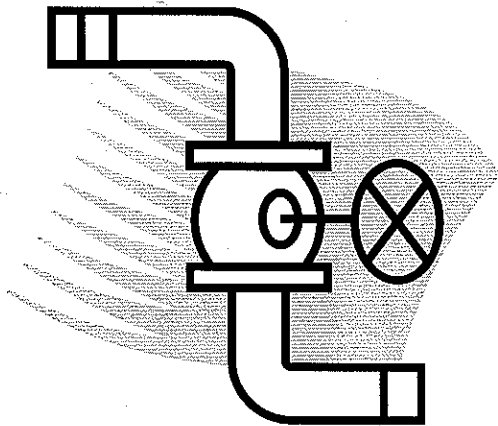
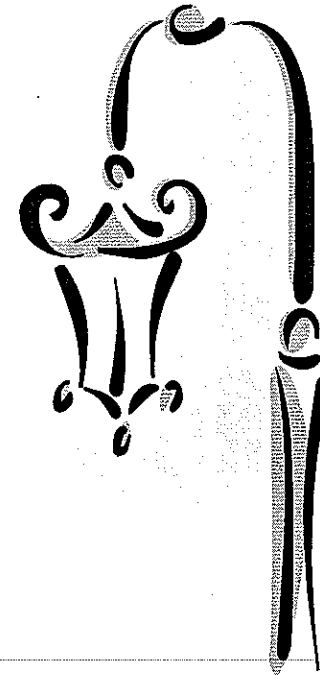


# Multnomah County

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

## Proposed Budgets

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**Fiscal Year 2007-2008**

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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 04-05	ACTUAL 05-06	BUDGET 06-07	PROPOSED 07-08
Dunthorpe-Riverdale Service District No. 1	\$784,540	\$814,224	\$968,000	\$771,000
Mid-County Service District No. 14	\$731,182	\$645,948	\$629,725	\$662,500
<b>TOTAL</b>	<b>\$1,515,722</b>	<b>\$1,460,172</b>	<b>\$1,597,725</b>	<b>\$1,433,500</b>

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

SERVICE DISTRICT	ACTUAL 04-05	ACTUAL 05-06	BUDGET 06-07	PROPOSED 07-08
Dunthorpe-Riverdale Service District No. 1	\$33,009	\$39,777	\$35,750	\$36,750
Mid-County Service District No. 14	\$38,804	\$40,124	\$36,250	\$37,000
<b>TOTAL</b>	<b>\$71,813</b>	<b>\$79,901</b>	<b>\$72,000</b>	<b>\$73,750</b>

# MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2007-2008

## **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 district contracts with the City of Portland's Bureau of Environmental Services (BES) to maintain the District's lines and treats the sewage flow at Portland's Tryon Creek Treatment Plant. BES 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 fiscal year 2008 capital program is proposed at \$200,000. The capital work will focus on rehabilitation and replacement of pipes that are in poor condition and install a bypass pipe to divert flow from the Elk Rock basin. The bypass line will alleviate pumping capacity concerns identified at the Elk Rock Pump Station. Both components of the district capital plan for fiscal year 2008 are identified as critical projects under the District Sanitary Systems Facilities Plan.

The current service charge is \$80.00 per month for line connections to the District system. To meet the anticipated treatment, maintenance, debt repayment and capital requirements for FY 2008 the District rate is proposed to move to \$ 90.00 per month. This new rate provides the District with the necessary operating resources to match needs.

**FORM  
LB-20**

**RESOURCES  
GENERAL  
(Fund)**

**DUNTHORPE-RIVERDALE DISTRICT No.1**  
(Name of Municipal Corporation)

	Historical Data				Budget for Next Year 2007 - 2008			
	Actual		Adopted Budget This Year 2006 - 07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2004 - 05	First Preceding Year 2005 -06						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	\$239,359	\$339,176	\$225,000	2. Net working capital (accrual basis)	\$145,000			2
3	\$7,218	\$6,848		3. Previously levied taxes estimated to be received	\$6,500			3
4	\$10,368	\$20,618	\$10,000	4. Interest	\$12,500			4
5				5. OTHER RESOURCES				5
6	\$5,000	\$7,415	\$2,500	6 Connection Fees	\$2,500			6
7	\$410,091	\$440,167	\$530,500	7 Sewer Assessments	\$604,500			7
8			\$200,000	8 Capital Financing				8
9	\$112,504			9 Other				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	\$784,540	\$814,224	\$968,000	29. Total resources, except taxes to be levied	\$771,000	\$0	\$0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$784,540	\$814,224	\$968,000	32. TOTAL RESOURCES	\$771,000	\$0	\$0	32

\*Includes Unappropriated Balance Budgeted Last Year

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**  
**GENERAL**

(name of organizational unit - fund)

DUNTHORPE-RIVERDALE DISTRICT No. 1

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2007 - 08			
	Actual		Adopted Budget This Year 2006 - 07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2004 - 05	First Preceding Year 2005 - 06						
				PERSONAL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	\$0	\$0	\$0	7 TOTAL PERSONAL SERVICES	\$0	\$0	\$0	7
				MATERIALS AND SERVICES				
8	\$303,416	\$320,233	\$342,000	8 System maintenance and disposal	\$330,000			8
9	\$33,009	\$39,777	\$35,750	9 Administrative Costs	\$36,750			9
10			\$45,000	10 Other District Expenses (incl. debt payment)	\$95,000			10
11				11				11
12				12				12
13				13				13
14	\$336,425	\$360,010	\$422,750	14 TOTAL MATERIALS AND SERVICES	\$461,750	\$0	\$0	14
				CAPITAL OUTLAY				
15	\$108,939	\$402,696	\$520,250	15 Pump Station Maintenance	\$200,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	\$108,939	\$402,696	\$520,250	21 TOTAL CAPITAL OUTLAY	\$200,000	\$0	\$0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25			\$25,000	25 General Operating Contingency	\$25,000			25
	\$0	\$0	\$25,000	26 TOTAL TRANSFERS AND CONTINGENCIES	\$25,000	\$0	\$0	
27	\$445,364	\$762,706	\$968,000	27 TOTAL EXPENDITURES	\$686,750	\$0	\$0	27
28	\$339,176	\$51,518	\$0	28 UNAPPROPRIATED ENDING FUND BALANCE	\$84,250			28
29	\$784,540	\$814,224	\$968,000	29 TOTAL	\$771,000	\$0	\$0	29

# MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2007-2008

## 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 administration, illumination engineering, and design to the District.

The District capital program has slowed significantly and has moved towards individual or small group pole replacement projects. The district proposes a \$50,000 capital pole replacement program for the fiscal year 2008 budget to target equipment that are past life expectancy or poor condition.

The district's current assessment is \$42.00 per property per year. The completion of capital work accomplished the previous three years provides for the opportunity to decrease the current rate by \$7.00. At \$35.00 per property per year, the rate will continue to provide the District with sufficient operating resources to match engineering, maintenance and operational demands. The District's unappropriated ending fund balance will fund the future replacement of depreciated District facilities.



**FORM  
LB-20**

**RESOURCES  
GENERAL**  
(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data				Budget for Next Year 2007 - 2008			
	Actual		Adopted Budget This Year 2006 - 07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2004 - 05	First Preceding Year 2005 -06						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	\$431,924	\$335,935	\$339,725	2. Net working capital (accrual basis)	\$385,000			2
3	\$6,038	\$5,201		3. Previously levied taxes estimated to be received	\$5,000			3
4	\$10,090	\$16,211	\$15,000	4. Interest	\$24,000			4
5				5. OTHER RESOURCES				5
6	\$282,984	\$288,574	\$275,000	6 Assessments	\$248,500			6
7	\$146	\$27		7 Other				7
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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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	\$731,182	\$645,948	\$629,725	29. Total resources, except taxes to be levied	\$662,500	\$0	\$0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$731,182	\$645,948	\$629,725	32. TOTAL RESOURCES	\$662,500	\$0	\$0	32

\*Includes Unappropriated Balance Budgeted Last Year

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

GENERAL

Name of Organizational Unit - Fund

MID-COUNTY DISTRICT No. 14

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2007 - 08			
	Actual		Adopted Budget This Year 2006 - 07		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2004 - 05	First Preceding Year 2005 - 06						
				PERSONAL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	\$0	\$0	\$0	7 TOTAL PERSONAL SERVICES	\$0	\$0	\$0	7
				MATERIALS AND SERVICES				
8	\$212,759	\$221,318	\$225,000	8 Energy, maintenance and pole rental expenses	\$230,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	\$38,804	\$40,124	\$36,250	11 Administrative costs (reimbursment to county	\$37,000			11
12				12 general fund and road fund)				12
13		\$12,746	\$25,000	13 Other expenses	\$25,000			13
14	\$251,563	\$274,188	\$286,250	14 TOTAL MATERIALS AND SERVICES	\$292,000	\$0	\$0	14
				CAPITAL OUTLAY				
15	\$143,684	\$25,341	\$75,000	15 Equipment Replacement	\$50,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	\$143,684	\$25,341	\$75,000	21 TOTAL CAPITAL OUTLAY	\$50,000	\$0	\$0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25			\$25,000	25 General Operating Contingency	\$25,000			25
	\$0	\$0	\$25,000	26 TOTAL TRANSFERS AND CONTINGENCIES	\$25,000	\$0	\$0	
27	\$395,247	\$299,529	\$386,250	27 TOTAL EXPENDITURES	\$367,000	\$0	\$0	27
28	\$335,935	\$346,419	\$243,475	28 UNAPPROPRIATED ENDING FUND BALANCE	\$295,500			28
29	\$731,182	\$645,948	\$629,725	29 TOTAL	\$662,500	\$0	\$0	29