



Multnomah County

Service Districts' Budgets

Fiscal Year 2004-2005

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

TABLE OF CONTENTS

Introduction..... 2

Explanation Of The Budget Document..... 2

Service Districts' Financial Policies..... 2

Summary Of Service Districts' Requirements 3

Summary Of Administrative Reimbursements..... 3

Budget Committee Approval — Dunthorpe-Riverdale Service District No. 1 4

Budget Message — Dunthorpe Riverdale-Service District No. 1 5

General Fund Resources — Dunthorpe-Riverdale Service District No. 1 6

General Fund Expenditure Summary — Dunthorpe-Riverdale Service District No. 1..... 7

Budget Committee Approval — Mid-County Service District No. 14 8

Budget Message — Mid-County Service District No. 14 9

General Fund Resources And Requirements — Mid-County Service District No. 14 10

General Fund Expenditure Summary — Mid-County-Service District No. 14 11

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2004-2005

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 Land Use and Transportation Program, 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 01-02	ACTUAL 02-03	BUDGET 03-04	APPROVED 04-05
Dunthorpe-Riverdale Service District No. 1	\$759,739	711,196	685,440	591,500
Mid-County Service District No. 14	\$1,089,363	1,084,240	920,000	718,000
TOTAL	\$1,849,102	1,795,436	1,605,440	1,309,500

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

SERVICE DISTRICT	ACTUAL 01-02	ACTUAL 02-03	BUDGET 03-04	APPROVED 04-05
Dunthorpe-Riverdale Service District No. 1	21,782	30,340	18,285	30,500
Mid-County Service District No. 14	20,015	32,723	37,833	38,000
TOTAL	41,797	63,063	56,118	68,500

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2004-2005

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 13, 2004 and approved the proposed budget for Fiscal Year 2004-2005:	
Diane Linn	Marilyn Dodge
Serena Cruz	
Lisa Naito	
Lonnie Roberts	
Maria Rojo de Steffey	

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2004-2005

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. The District continues to coordinate planned capital maintenance projects with the City of Portland Water Bureau's capital program. The FY 2005 capital program is estimated at \$200,000. The capital work will focus improvements at the Tryon pump station to ensure the District continues to provide reliable service to its users.

The current service charge is \$50.00 per month for line connections to the District system. To sustain the current operations, maintenance and planned capital for FY 2005 the District rate will move to \$62.00 per month. Due to a limited customer base, the cost fluctuations between maintenance and capital, prompts consideration of this action.

The District's approved FY 2005 budget provides the necessary resources to meet the FY 2005 capital program. Looking toward the FY 2006 capital program, the District will need to identify short term funding to start the planned capital work at the Riverview Pump Station, the District's last site requiring improvements. To plan for the FY 2006 capital funding shortfall, the District will begin to identify a lending source to regulate future rate increases to customers.



**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 2004-2005

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 13, 2004 and approved the proposed budget for Fiscal Year 2004-2005:	
Diane Linn	Virginia Nielsen
Serena Cruz	
Lisa Naito	
Lonnie Roberts	
Maria Rojo de Steffey	

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2004-2005

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 Land Use and Transportation Program provides illumination, engineering, and design.

The District is set to complete a \$390,000 phase of ongoing light pole and fixture replacement program in the current program budget. In the FY 2005 budget, the District plans to continue with a \$200,000 capital program to address an accumulation of deteriorated lighting poles and equipment.

The current service charge is \$35.00 per property per year for District residents. To sustain the current operations, maintenance and planned capital for FY 2005 the District's annual rate was approved to move to \$42.00.



**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
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7				7.				7
8				8.				8
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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