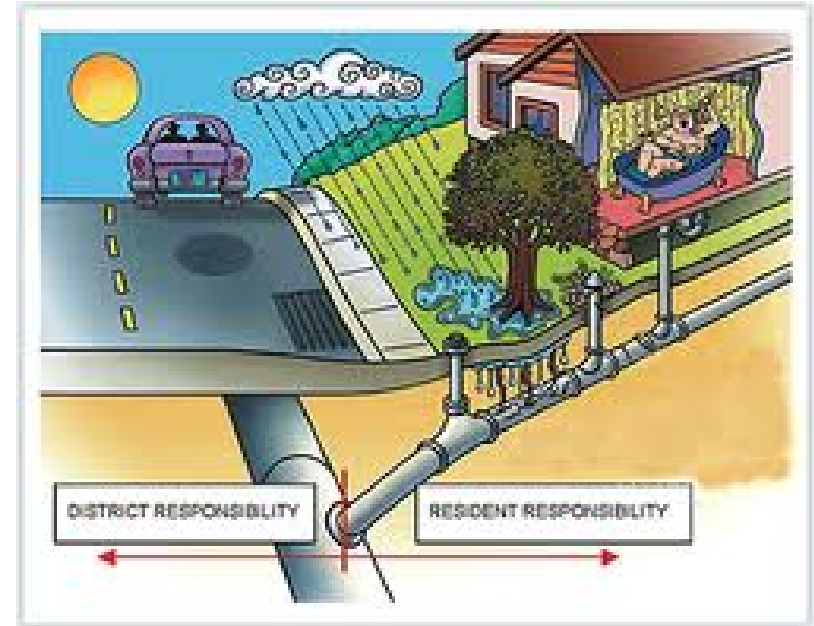


Multnomah County Service Districts

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



Fiscal Year 2013-2014

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2013-2014

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, maintenance 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 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14
Dunthorpe-Riverdale Service District No. 1	\$1,274,426	\$1,567,147	\$1,674,250	\$1,882,200
Mid-County Service District No. 14	\$599,507	\$614,385	\$638,600	\$747,500
TOTAL	\$1,873,933	2,181,532	\$2,312,850	\$2,629,700

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

SERVICE DISTRICT	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14
Dunthorpe-Riverdale Service District No. 1	\$37,187	\$27,334	\$50,000	\$50,000
Mid-County Service District No. 14	\$41,590	\$35,776	\$46,250	\$46,250
TOTAL	\$78,777	\$63,110	\$96,250	\$96,250

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2013-2014

Budget Message — Dunthorpe-Riverdale Sanitary 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 566 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 Wastewater Treatment Plant. BES also provides design and engineering services for construction, reconstruction, and/or improvement of District facilities. The District continues to coordinate planned capital maintenance projects with the City of Portland Water Bureau's capital program. The fiscal year 2014 capital program is proposed at \$700,000 to continue with construction of a new pressure main and smaller pipe rehabilitation projects. The Projects are identified in the District's sanitary system facilities plan and are necessary to ensure a reliable sewer system is operating for the residents served.

The current service charge is \$125.00 per month for line connections to the District system. To meet the anticipated treatment, maintenance and capital requirements for FY 2014 the District rate is proposed to move to \$130.00 per month. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at \$613,200 is intended to support the District's future capital needs.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

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

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2013 - 2014			
	Actual		Adopted Budget This Year 2012 - 2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010 - 2011	First Preceding Year 2011 - 2012						
1				1. Available cash on hand* (cash basis) or				1
2	449,324	734,203	830,000	2. Net working capital (accrual basis)	1,007,700			2
3	18,921	18,168	9,500	3. Previously levied taxes estimated to be received	10,500			3
4	3,458	5,543	4,250	4. Interest	5,500			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	13,178		2,500	7 Connection Fees / Service reimbursements	2,500			7
8	780,975	799,583	828,000	8 Sewer Assessments	856,000			8
9	284	162		9 Assessments Other				9
10	5,719	0		10 Reimbursment from City of Portland				10
11	2,567	9,488		11 Reimbursment for Powers Court Properties				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	1,274,426	1,567,147	1,674,250	29. Total resources, except taxes to be levied	1,882,200	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	1,274,426	1,567,147	1,674,250	32. TOTAL RESOURCES	1,882,200	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL
DUNTHORPE-RIVERDALE SERVICE DISTRICT No. 1**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2013 - 2014			
	Actual		Adopted Budget This Year 2012 - 2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010 - 2011	First Preceding Year 2011 - 2012						
				PERSONNEL 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 PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
8	370,654	399,695	426,250	8 System maintenance and disposal	469,000			8
9	37,187	27,334	50,000	9 Administrative Costs	50,000			9
10	106,532	2,307	0	10 Other District Expenses				10
11	8,178	4,335	0	11 Pass-through (Connection Permit)				11
12				12				12
13				13				13
14	522,551	433,671	476,250	14 TOTAL MATERIALS AND SERVICES	519,000	0	0	14
				CAPITAL OUTLAY				
15	17,672	265,163		15				15
16				16 Elk Rock By Pass				16
17			415,000	17 Riverview Force Main Rehabilitation	675,000			17
18			85,000	18 Elk Rock Pump Station				18
19			25,000	19 Miscellaneous Pipe Repairs	25,000			19
20				20				20
21	17,672	265,163	525,000	21 TOTAL CAPITAL OUTLAY	700,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL TRANSFERS	0	0	0	25
			50,000	26 OPERATING CONTINGENCY	50,000			
26	734,203	868,313		27 Ending balance (prior years)				26
27			623,000	28 UNAPPROPRIATED ENDING FUND BALANCE	613,200			27
28	1,274,426	1,567,147	1,674,250	29 TOTAL REQUIREMENTS	1,882,200	0	0	28

150-504-030 (Rev 01/13)

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2013-2014

Budget Message — Mid-County Street Lighting 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 Road Services Division provides administration, illumination engineering, and design services to the District and its customers.

The District proposes a \$50,000 capital program for the fiscal year 2014 budget to replace equipment that is at end of life and start design of the a LED street light conversion program. The LED project will target a replacement of all the District's streetlights to LED.

The District's current assessment is \$50.00 per property per year. For fiscal year 2013-2014, the District proposes an increase to \$60.00 per property. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance of \$291,250 is intended to support the LED conversion project and replacement of depreciated District equipment.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2013- 2014			
	Actual		Adopted Budget This Year 2012 - 2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011 - 2012						
1				1. Available cash on hand* (cash basis) or				1
2	235,908	237,873	263,500	2. Net working capital (accrual basis)	295,500			2
3	8,154	8,111	5,600	3. Previously levied taxes estimated to be received	5,000			3
4	1,614	1,602	1,500	4. Interest	2,000			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	353,698	366,722	368,000	7. Assessments	445,000			7
8	133	77		8. Other				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	599,507	614,385	638,600	29. Total resources, except taxes to be levied	747,500	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	599,507	614,385	638,600	32. TOTAL RESOURCES	747,500	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
MID-COUNTY DISTRICT No. 14 - GENERAL FUND**

(name of organizational unit - fund)

MID-COUNTY DISTRICT No. 14

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012 - 2013			
	Actual		Adopted Budget This Year 2012 - 2013		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2010-2011	First Preceding Year 2011-2012						
				PERSONNEL 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 PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
8	287,013	292,717	310,000	8 Energy, maintenance and pole rental expenses	310,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	41,590	35,776	46,250	11 Administrative costs (reimbursment to county	46,250			11
12				12 general fund and road fund)				12
13	11,805	16,320	25,000	13 Other expenses	25,000			13
14	340,408	344,813	381,250	14 TOTAL MATERIALS AND SERVICES	381,250	0	0	14
				CAPITAL OUTLAY				
15	21,226	7,545	50,000	15	50,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	21,226	7,545	50,000	21 TOTAL CAPITAL OUTLAY	50,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL TRANSFERS	0	0	0	25
			25,000	26 OPERATING CONTINGENCY	25,000			
26	237,873	262,027		27 Ending balance (prior years)				26
27			182,350	28 UNAPPROPRIATED ENDING FUND BALANCE	291,250			27
28	599,507	614,385	638,600	29 TOTAL REQUIREMENTS	747,500	0	0	28

150-504-030 (Rev 01/13)