

Multnomah County Service Districts

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



Proposed Budgets



Fiscal Year 2015-2016

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2014-2015

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 12-13 | ACTUAL 13-14 | BUDGET 14-15 | PROPOSED 15-16 |
|--|---------------------|---------------------|---------------------|-----------------------|
| Dunthorpe-Riverdale Service District No. 1 | \$1,725,873 | \$2,079,011 | \$2,307,000 | \$2,484,000 |
| Mid-County Service District No. 14 | \$656,871 | \$784,668 | \$859,500 | \$1,350,000 |
| TOTAL | \$2,382,744 | 2,863,679 | \$3,166,500 | \$3,834,000 |

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

| SERVICE DISTRICT | ACTUAL 12-13 | ACTUAL 13-14 | BUDGET 14-15 | PROPOSED 15-16 |
|--|---------------------|---------------------|---------------------|-----------------------|
| Dunthorpe-Riverdale Service District No. 1 | \$30,317 | \$34,204 | \$40,000 | \$40,000 |
| Mid-County Service District No. 14 | \$39,829 | \$37,432 | \$46,250 | \$75,000 |
| TOTAL | \$70,146 | \$71,636 | \$86,250 | \$115,000 |

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2015-2016

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 567 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 County's Department of Community Service's performs financial and administrative services to the District and its customers. The District continues to coordinate planned capital maintenance projects with the City of Portland BES. The fiscal year 2015 - 2016 capital program is proposed at \$1,100,000 to replace the Riverview Pump Station 3,000 foot force pressure main and \$25,000 to respond to smaller pipe rehabilitation projects. The Riverview project is identified in the District's sanitary system facilities plan and will ensure a reliable sewer system is operating for the residents served.

The current service charge is \$130.00 per month for an individual home connection. For fiscal year 2015 - 2016 the District proposes no change to the rate. The service charge provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at \$754,000 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 2015 - 2016 | | | |
|----|--------------------------------------|-------------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2014 - 2015 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2012 - 2013 | First Preceding Year 2013 - 2014 | | | | | | |
| | | | | | | | | |
| 1 | | | | 1. Available cash on hand* (cash basis) or | | | | 1 |
| 2 | 868,313 | 1,195,854 | 1,422,250 | 2. Net working capital (accrual basis) | 1,600,000 | | | 2 |
| 3 | 20,039 | 14,244 | 11,250 | 3. Previously levied taxes estimated to be received | 12,500 | | | 3 |
| 4 | 5,643 | 6,228 | 6,000 | 4. Interest | 4,000 | | | 4 |
| 5 | | | | 5. Transferred IN, from other funds | | | | 5 |
| 6 | | | | 6 OTHER RESOURCES | | | | 6 |
| 7 | | | 2,500 | 7 Connection Fees / Service reimbursements | 2,500 | | | 7 |
| 8 | 807,167 | 860,430 | 865,000 | 8 Sewer Assessments | 865,000 | | | 8 |
| 9 | 1,000 | 729 | | 9 Assessments Other | | | | 9 |
| 10 | 0 | 0 | | 10 Reimbursment from City of Portland | | | | 10 |
| 11 | 23,711 | 1,526 | | 11 Reimbursment for Powers Court Properties | | | | 11 |
| 12 | | | | 12 | | | | 12 |
| 13 | | | | 13 | | | | 13 |
| 14 | | | | 14 | | | | 14 |
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| 25 | | | | 25 | | | | 25 |
| 26 | | | | 26 | | | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | | | | 28 | | | | 28 |
| 29 | 1,725,873 | 2,079,011 | 2,307,000 | 29. Total resources, except taxes to be levied | 2,484,000 | 0 | 0 | 29 |
| 30 | | | | 30. Taxes estimated to be received | | | | 30 |
| 31 | | | | 31. Taxes collected in year levied | | | | 31 |
| 32 | 1,725,873 | 2,079,011 | 2,307,000 | 32. TOTAL RESOURCES | 2,484,000 | 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 2015 - 2016 | | | |
|----|--------------------------------------|-------------------------------------|--|--|----------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2014 - 2015 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2012 - 2013 | First Preceding Year 2013 - 2014 | | | | | | |
| | | | | 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 | 432,539 | 461,187 | 487,500 | 8 System maintenance and disposal | 515,000 | | | 8 |
| 9 | 30,317 | 34,204 | 40,000 | 9 Administrative Costs | 40,000 | | | 9 |
| 10 | 2,788 | 2,930 | 0 | 10 Other District Expenses | | | | 10 |
| 11 | 13,005 | | 0 | 11 Pass-through (Connection Permit) | | | | 11 |
| 12 | | 4,503 | | 12 Write Off Un-collectable | | | | 12 |
| 13 | | | | 13 | | | | 13 |
| 14 | 478,649 | 502,824 | 527,500 | 14 TOTAL MATERIALS AND SERVICES | 555,000 | 0 | 0 | 14 |
| | | | | CAPITAL OUTLAY | | | | |
| 15 | 51,370 | 100,377 | | 15 | | | | 15 |
| 16 | | | | 16 Elk Rock By Pass | | | | 16 |
| 17 | | | 825,000 | 17 Riverview Force Main Rehabilitation | 1,100,000 | | | 17 |
| 18 | | | | 18 Elk Rock Pump Station | | | | 18 |
| 19 | | | 25,000 | 19 Miscellaneous Pipe Repairs | 25,000 | | | 19 |
| 20 | | | | 20 | | | | 20 |
| 21 | 51,370 | 100,377 | 850,000 | 21 TOTAL CAPITAL OUTLAY | 1,125,000 | 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 | 1,195,854 | 1,475,810 | | 27 Ending balance (prior years) | | | | 26 |
| 27 | | | 879,500 | 28 UNAPPROPRIATED ENDING FUND BALANCE | 754,000 | | | 27 |
| 28 | 1,725,873 | 2,079,011 | 2,307,000 | 29 TOTAL REQUIREMENTS | 2,484,000 | 0 | 0 | 28 |

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MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2015-2016

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 Division provides administration, illumination engineering, and design services to the District and its customers.

The District proposes to move forward with a \$1,075,000 capital program for the fiscal year 2015 - 2016. The capital program will replace approximately 2,700 high pressure sodium street lights with energy efficient Light Emitting Diode (LED) roadway street lights. The shift to LED street lights will move the maintenance responsibilities off PGE and onto the District to manage. The District will be leveraging contracts the cities of Portland and Gresham have established with local electrical contractors to backfill the work PGE was performing. The funding necessary to support these new contractors will be generated from energy cost savings.

The District's current assessment is \$60.00 per property per year. For fiscal year 2015-2016, the district proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2015- 2016 | | | |
|----|------------------------------------|-------------------------------------|--|---|---------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2014 - 2015 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2012-2013 | First Preceding Year 2013 - 2014 | | | | | | |
| | | | | | | | | |
| 1 | | | | 1. Available cash on hand* (cash basis) or | | | | 1 |
| 2 | 262,027 | 333,909 | 407,500 | 2. Net working capital (accrual basis) | 526,000 | | | 2 |
| 3 | 9,325 | 7,950 | 5,000 | 3. Previously levied taxes estimated to be received | 6,000 | | | 3 |
| 4 | 1,548 | 1,741 | 2,000 | 4. Interest | 2,000 | | | 4 |
| 5 | | | | 5. Transferred IN, from other funds | | | | 5 |
| 6 | | | | 6 OTHER RESOURCES | | | | 6 |
| 7 | 367,569 | 440,766 | 445,000 | 7. Assessments | 445,000 | | | 7 |
| 8 | 16,402 | 302 | | 8. Other | | | | 8 |
| 9 | | | | 9 Loan Financing | 371,000 | | | 9 |
| 10 | | | | 10 | | | | 10 |
| 11 | | | | 11 | | | | 11 |
| 12 | | | | 12 | | | | 12 |
| 13 | | | | 13 | | | | 13 |
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| 24 | | | | 24 | | | | 24 |
| 25 | | | | 25 | | | | 25 |
| 26 | | | | 26 | | | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | | | | 28 | | | | 28 |
| 29 | 656,871 | 784,668 | 859,500 | 29. Total resources, except taxes to be levied | 1,350,000 | 0 | 0 | 29 |
| 30 | | | | 30. Taxes estimated to be received | | | | 30 |
| 31 | | | | 31. Taxes collected in year levied | | | | 31 |
| 32 | 656,871 | 784,668 | 859,500 | 32. TOTAL RESOURCES | 1,350,000 | 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 2015 - 2016 | | | |
|----|------------------------------------|-----------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2014 - 2015 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2012-2013 | First Preceding Year 2013-2014 | | | | | | |
| | | | | 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 | 276,302 | 315,560 | 310,000 | 8 Energy, maintenance and pole rental expenses | 150,000 | | | 8 |
| 9 | | | | 9 (services provided by Portland General | | | | 9 |
| 10 | | | | 10 Electric) | | | | 10 |
| 11 | 39,829 | 37,432 | 46,250 | 11 Administrative costs (reimbursment to county | 75,000 | | | 11 |
| 12 | | | | 12 general fund and road fund) | | | | 12 |
| 13 | 6,830 | 2,130 | 25,000 | 13 Other expenses | 25,000 | | | 13 |
| 14 | 322,961 | 355,122 | 381,250 | 14 TOTAL MATERIALS AND SERVICES | 250,000 | 0 | 0 | 14 |
| | | | | CAPITAL OUTLAY | | | | |
| 15 | 0 | 0 | 50,000 | 15 LED Conversion Project | 1,075,000 | | | 15 |
| 16 | | | | 16 | | | | 16 |
| 17 | | | | 17 | | | | 17 |
| 18 | | | | 18 | | | | 18 |
| 19 | | | | 19 | | | | 19 |
| 20 | | | | 20 | | | | 20 |
| 21 | 0 | 0 | 50,000 | 21 TOTAL CAPITAL OUTLAY | 1,075,000 | 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 | 333,910 | 429,546 | | 27 Ending balance (prior years) | | | | 26 |
| 27 | | | 403,250 | 28 UNAPPROPRIATED ENDING FUND BALANCE | 0 | | | 27 |
| 28 | 656,871 | 784,668 | 859,500 | 29 TOTAL REQUIREMENTS | 1,350,000 | 0 | 0 | 28 |

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