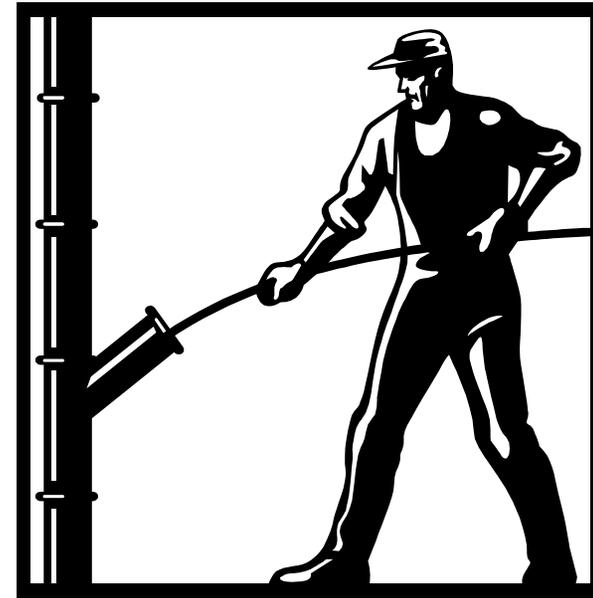




# Multnomah County Service Districts

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



**Fiscal Year 2009-2010**

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# MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2009-2010

## 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

<b>SERVICE DISTRICT</b>	<b>ACTUAL 06-07</b>	<b>ACTUAL 07-08</b>	<b>BUDGET 08-09</b>	<b>PROPOSED 09-10</b>
Dunthorpe-Riverdale Service District No. 1	\$1,048,910	\$874,159	\$1,337,500	\$1,206,500
Mid-County Service District No. 14	\$675,334	\$663,999	\$605,000	\$596,000
<b>TOTAL</b>	<b>\$1,724,244</b>	<b>\$1,538,158</b>	<b>\$1,942,500</b>	<b>\$1,802,500</b>

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

<b>SERVICE DISTRICT</b>	<b>ACTUAL 06-07</b>	<b>ACTUAL 07-08</b>	<b>BUDGET 08-09</b>	<b>PROPOSED 09-10</b>
Dunthorpe-Riverdale Service District No. 1	\$36,046	\$36,491	\$42,250	\$46,250
Mid-County Service District No. 14	\$39,531	\$42,299	\$43,750	\$46,250
<b>TOTAL</b>	<b>\$75,577</b>	<b>\$78,790</b>	<b>\$86,000</b>	<b>\$92,500</b>

# MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2009-2010

## **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 2010 capital program is proposed at \$450,000. The capital work will focus on preliminary engineering for the planned rehabilitation of the force main pipe exiting the Riverview pump station, construction of new bypass pipe to divert flow from the Elk Rock drainage basin, site improvements at the Elk Rock pump station and miscellaneous smaller pipe rehabilitation projects spread throughout the district. The Projects are identified in the District's twenty (20) year sanitary systems facilities plan as requiring attention to ensure the District is prepared to accommodate future flow conditions.

The current service charge is \$104.00 per month for line connections to the District system. To meet the anticipated treatment, maintenance, debt repayment and capital requirements for FY 2009 the District rate is proposed to move to \$ 114.00 per month. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at 225,250 is intended to support the District's capital plan.

**FORM  
LB-20**

**RESOURCES  
GENERAL  
(Fund)**

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

	Historical Data				Budget for Next Year 2009 - 2010			
	Actual		Adopted Budget This Year 2008 - 09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2006 - 07	First Preceding Year 2007 -08						
				-				
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	\$51,518	\$227,079	\$215,200	2. Net working capital (accrual basis)	\$430,000			2
3	\$9,136	\$9,704	\$6,500	3. Previously levied taxes estimated to be received	\$6,500			3
4	\$24,562	\$24,193	\$12,500	4. Interest	\$12,500			4
5				5				5
6				6. <b>OTHER RESOURCES</b>				6
7	\$28,930	\$15,111	\$2,500	7 Connection Fees / Service Reimbursements	\$2,500			7
8	\$534,698	\$598,072	\$700,800	8 Sewer Assessments	\$755,000			8
9	\$400,000	\$0	\$400,000	9 Capital Financing				9
10	\$66			10 Other				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	\$1,048,910	\$874,159	\$1,337,500	29. Total resources, except taxes to be levied	\$1,206,500	\$0	\$0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$1,048,910	\$874,159	\$1,337,500	32. <b>TOTAL RESOURCES</b>	\$1,206,500	\$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)

DUNTHORPE-RIVERDALE DISTRICT No. 1

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2009 - 10			
	Actual		Adopted Budget This Year 2009 - 09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2006 - 07	First Preceding 2007 - 08						
				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 <b>TOTAL PERSONAL SERVICES</b>	\$0	\$0	\$0	7
				MATERIALS AND SERVICES				
8	\$313,154	\$318,424	\$335,000	8 System maintenance and disposal	\$340,000			8
9	\$36,046	\$36,491	\$42,250	9 Administrative Costs	\$46,250			9
10		\$94,314	\$95,000	10 Other District Expenses (incl. debt payment)	\$95,000			10
11		\$3,258		11 Pass-through (Connection Permit)				11
12				12				12
13				13				13
14	\$349,200	\$452,487	\$472,250	14 <b>TOTAL MATERIALS AND SERVICES</b>	\$481,250	\$0	\$0	14
				CAPITAL OUTLAY				
15	\$472,631	\$130,397	\$550,000	15				15
16				16 Elk Rock By Pass	\$300,000			16
17				17 Riverview Force Main Rehabilitation	\$35,000			17
18				18 Elk Rock Pump Station	\$80,000			18
19				19 Miscellaneous Pipe Repairs	\$35,000			19
20				20				20
21	\$472,631	\$130,397	\$550,000	21 <b>TOTAL CAPITAL OUTLAY</b>	\$450,000	\$0	\$0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25			\$25,000	25 General Operating Contingency	\$50,000			25
	\$0	\$0	\$25,000	26 <b>TOTAL TRANSFERS AND CONTINGENCIES</b>	\$50,000	\$0	\$0	
27	\$821,831	\$582,884	\$1,047,250	27 <b>TOTAL EXPENDITURES</b>	\$981,250	\$0	\$0	27
28	\$227,079	\$291,275	\$290,250	28 UNAPPROPRIATED ENDING FUND BALANCE	\$225,250			28
29	\$1,048,910	\$874,159	\$1,337,500	29 <b>TOTAL</b>	\$1,206,500	\$0	\$0	29

# MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2009-2010

## 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 Road Services Division provides administration, illumination engineering, and design services 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 \$25,000 capital pole replacement program for the fiscal year 2010 budget to respond to replace equipment that is at end of life and initiate a painting project for decorative poles.

The district's current assessment is \$35.00 per property per year. FY 2010 the District rate is proposed to move to \$ 45.00 per month. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance of \$159,750 is intended to support future replacement of the depreciated District facilities.

**FORM  
LB-20**

**RESOURCES  
GENERAL**  
(Fund)

MID-COUNTY DISTRICT No. 14  
(Name of Municipal Corporation)

	Historical Data				Budget for Next Year 2009 - 2010			
	Actual		Adopted Budget This Year 2008 - 09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2006 - 07	First Preceding Year 2007 -08						
				-				
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis) or				1
2	\$346,419	\$378,731	\$325,000	2. Net working capital (accrual basis)	\$246,000			2
3	\$6,322	\$5,988	\$5,000	3. Previously levied taxes estimated to be received	\$5,000			3
4	\$22,153	\$17,528	\$20,000	4. Interest	\$10,000			4
5				5. <b>OTHER RESOURCES</b>				5
6	\$300,397	\$254,100	\$255,000	6 Assessments	\$335,000			6
7	\$43	\$7,652		7 Other				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	\$675,334	\$663,999	\$605,000	29. Total resources, except taxes to be levied	\$596,000	\$0	\$0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$675,334	\$663,999	\$605,000	32. <b>TOTAL RESOURCES</b>	\$596,000	\$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

MID-COUNTY DISTRICT No. 14

	Historical Data			EXPENDITURE DESCRIPTION	Budget For Next Year 2009 - 10			
	Actual		Adopted Budget This Year 2008 - 09		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2006 - 07	First Preceding Year 2007 - 08						
PERSONAL SERVICES								
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	\$0	\$0	\$0	<b>7 TOTAL PERSONAL SERVICES</b>	\$0	\$0	\$0	7
MATERIALS AND SERVICES								
8	\$241,899	\$272,319	\$280,000	8 Energy, maintenance and pole rental expenses	\$290,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	\$39,531	\$42,299	\$43,750	11 Administrative costs (reimbursement to county	\$46,250			11
12				12 general fund and road fund)				12
13	\$15,173	\$3,022	\$25,000	13 Other expenses	\$50,000			13
14	\$296,603	\$317,640	\$348,750	<b>14 TOTAL MATERIALS AND SERVICES</b>	\$386,250	\$0	\$0	14
CAPITAL OUTLAY								
15	\$0	\$16,753	\$50,000	15 Equipment Replacement	\$25,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	\$0	\$16,753	\$50,000	<b>21 TOTAL CAPITAL OUTLAY</b>	\$25,000	\$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	<b>26 TOTAL TRANSFERS AND CONTINGENCIES</b>	\$25,000	\$0	\$0	
27	\$296,603	\$334,393	\$423,750	<b>27 TOTAL EXPENDITURES</b>	\$436,250	\$0	\$0	27
28	\$346,419	\$329,606	\$181,250	28 UNAPPROPRIATED ENDING FUND BALANCE	\$159,750			28
29	\$643,022	\$663,999	\$605,000	<b>29 TOTAL</b>	\$596,000	\$0	\$0	29