

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR DUNTHORPE-RIVERDALE SERVICE DISTRICT NO. 1

RESOLUTION NO. 01-086

Adopting the 2001-02 Budget for the Dunthorpe-Riverdale Service District No. 1 and Making Appropriations

The Multnomah County Board of Commissioners Finds:

- a. The Dunthorpe-Riverdale Service District No. 1 Budget, as prepared by the Budget Officer, has been considered and approved by the budget committee and has been certified by the Tax Supervising and Conservation Commission with no objections.
- b. The Budget as certified is on file in the Budget and Quality Office of Multnomah County.

The Multnomah County Board of Commissioners Resolves:

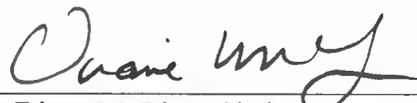
1. The Budget is adopted as the budget of Dunthorpe-Riverdale Service District No. 1.
2. The following appropriations are authorized for the fiscal year July 1, 2001 to June 30, 2002:

Fund	Appropriation
General Fund	
Materials & Services	\$265,000
Capital Outlay	\$380,000
Contingency	\$ 40,000
Total Requirements	\$685,000

ADOPTED this 21st day of June 2001.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR DUNTHORPE-
RIVERDALE SERVICE DISTRICT NO. 1



Diane M. Linn, Chair

REVIEWED:

THOMAS SPONSLER, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Matthew O. Ryan, Assistant County Attorney



Multnomah County

Service Districts' Budgets

Fiscal Year 2001-2002

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

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

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 Sustainable Community Development and Department of Support 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 Department of Sustainable Community Development, 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

<u>SERVICE DISTRICT</u>	<u>ACTUAL 98-99</u>	<u>ACTUAL 99-00</u>	<u>BUDGET 00-01</u>	<u>PROPOSED 01-02</u>
Dunthorpe-Riverdale Service District No. 1	1,026,350	1,142,335	1,133,000	769,944
Mid-County Service District No. 14	<u>1,051,342</u>	<u>1,063,835</u>	<u>1,056,000</u>	<u>1,059,400</u>
TOTAL	<u>2,077,692</u>	<u>2,206,170</u>	<u>2,189,000</u>	<u>1,829,344</u>

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

<u>SERVICE DISTRICT</u>	<u>ACTUAL 98-99</u>	<u>ACTUAL 99-00</u>	<u>BUDGET 00-01</u>	<u>PROPOSED 01-02</u>
Dunthorpe-Riverdale Service District No. 1	6,865	10,103	10,000	10,000
Mid-County Service District No. 14	<u>14,163</u>	<u>28,585</u>	<u>20,000</u>	<u>30,000</u>
TOTAL	<u>21,028</u>	<u>38,688</u>	<u>30,000</u>	<u>40,000</u>

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

DUNTHORPE-RIVERDALE SANITARY SERVICE DISTRICT NO. 1 Budget Committee Approval	
The following members of the budget committee for the Dunthorpe-Riverdale Sanitary Service District No. 1 met on May 9, 2001 and approved the proposed budget for Fiscal Year 2001-2002:	
Chairperson	
Signed copy on file at District office	

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

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 560 clients are mainly located in unincorporated Multnomah County with a few customers in northern Clackamas County and the City of Portland. 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.

For the past few years, the City has been planning several projects to reconstruct three pump stations in the District. The District has carried over funds in prior years' budget in anticipation of the City starting construction. Based on information provided by the City, the District is expecting pump station reconstruction costs to be \$510,000 in fiscal year 2000-2001. The City of Portland projects additional capital costs of \$380,000 in fiscal year 2001-2002 and \$300,000 in fiscal year 2002-2003. With the completion of these projects all of the pump stations owned by the District will be updated to current standards.

The current service charge is \$39.00 per month. For fiscal year 2001-2002, the District will propose a ten percent increase in this rate, to \$42.90. This increase matches the ten percent treatment cost increase projected by Portland. The unappropriated ending fund balance is intended to fund the anticipated capital projects and depreciation of the District's facilities.

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

RESOURCES

FORM
LB-20

General
Fund

Dunthorpe-Riverdale District No. 1
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2001 - 2002		
	Actual		Adopted Budget This Year 2000-2001		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 1998-1999	First Preceding Year 1999-2000					
				Beginning Fund Balance			
1.				1. Available Cash on Hand * (cash basis), or			
2.	\$729,724	\$830,667	\$850,000	2. Net Working Capital* (accrual basis)	\$496,944	\$496,944	\$496,944
3.				3. Previously levied taxes estimated to be received			
4.	\$43,838	\$53,410	\$25,000	4. Interest	\$15,000	\$15,000	\$15,000
5.				OTHER RESOURCES			
6.	\$10,000	\$5,000	\$10,000	6. Connection fee contributions	\$10,000	\$10,000	\$10,000
7.	\$242,788	\$253,259	\$248,000	7. Sewer user assessments	\$248,000	\$248,000	\$248,000
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26.				26.			
27.				27.			
28.				28.			
29.	\$1,026,350	\$1,142,336	\$1,133,000	29. Total resources, except taxes to be levied	\$769,944	\$769,944	\$769,944
30.				30. Taxes necessary to balance			
31.				31. Taxes collected in year levied			
32.	\$1,026,350	\$1,142,336	\$1,133,000	32. TOTAL RESOURCES	\$769,944	\$769,944	\$769,944

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

4.				4.			
5.				5.			
6.				6.			
7.				7.	TOTAL PERSONAL SERVICES		
					MATERIALS AND SERVICES		
8.	\$186,620	\$203,322	\$230,000	8.	Sewer system maintenance and sewage disposal expenses (service charges by Portland)	\$252,000	\$252,000
9.	\$6,865	\$10,103	\$10,000	9.	Administrative costs (service reimbursements to county general and road funds)	\$10,000	\$10,000
10.	\$2,198	\$150	\$3,000	10.	Other district expenses	\$3,000	\$3,000
11.				11.			
12.				12.			
13.				13.			
14.	\$195,683	\$213,575	\$243,000	14.	TOTAL MATERIAL AND SERVICES	\$265,000	\$265,000
					CAPITAL OUTLAY		
15.	\$0	\$0	\$510,000	15.	Pump stations' reconstruction costs (engineering and construction service charges by Portland)	\$380,000	\$380,000
16.				16.			
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19.				19.			
20.				20.			
21.	\$0	\$0	\$510,000	21.	TOTAL CAPITAL OUTLAY	\$380,000	\$380,000
					TRANSFERRED TO OTHER FUNDS		
22.				22.			
23.				23.			
24.				24.			
25.			\$40,000	25.	General Operating Contingency	\$40,000	\$40,000
26.	\$0	\$0	\$40,000	26.	TOTAL TRANSFERS & CONTINGENCIES	\$40,000	\$40,000
27.	\$195,683	\$213,575	\$793,000	27.	TOTAL EXPENDITURES	\$685,000	\$685,000
28.	\$830,667	\$928,760	\$340,000	28.	UNAPPROPRIATED ENDING FUND BALANCE	\$84,944	\$84,944
29.	\$1,026,350	\$1,142,335	\$1,133,000	29.	TOTAL	\$769,944	\$769,944

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

<p>MID-COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14 Budget Committee Approval</p>	
<p>The following members of the budget committee for the Mid-County Street Lighting Service District met on May 9, 2001 and approved the proposed budget for Fiscal Year 2001-2002:</p>	
<p>Chairperson</p>	
<p>Signed copy on file at District office</p>	

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

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. 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 Sustainable Community Development's Transportation Division provides illumination engineering and design.

The District has been evaluating the schedule for replacement of existing lighting equipment. An inventory of District assets has located approximately fifteen percent of the District's equipment is past or near its life expectancy. Budgeted capital outlay for light pole and fixture replacement in fiscal year 2001-2002 is \$450,000.

The district's current assessment is \$35.00 per property per year. For fiscal year 2001-2002, the District proposes no change in this rate. An unappropriated ending fund balance is intended to fund the replacement of the depreciated District's facilities.

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

RESOURCES

FORM
LB-20

General
Fund

Mid-County District No. 14
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2001 - 2002		
	Actual		Adopted Budget This Year 2000 - 2001		Proposed By Budget Officer	Approved By Budget Committee 5/3/00	Adopted By Governing Body
	Second Preceding Year 1998 - 1999	First Preceding Year 1999 - 2000					
				Beginning Fund Balance			
1.				1. Available Cash on Hand * (cash basis), or			
2.	\$824,168	\$826,827	\$825,000	2. Net Working Capital* (accrual basis)	\$828,900	\$828,900	\$828,900
3.	\$5,382	\$4,620	\$5,000	3. Previously levied taxes estimated to be received	\$0	\$0	\$0
4.	\$45,437	\$48,727	\$45,000	4. Interest	\$45,500	\$45,500	\$45,500
5.				OTHER RESOURCES			
6.	\$176,355	\$182,421	\$180,000	6. Assessments	\$185,000	\$185,000	\$185,000
7.	\$0	\$1,240	\$1,000	7. Sundry	\$0	\$0	\$0
8.				8.			
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26.				26.			
27.				27.			
28.				28.			
29.	\$1,051,342	\$1,063,835	\$1,056,000	29. Total resources, except taxes to be levied	\$1,059,400	\$1,059,400	\$1,059,400
30.				30. Taxes necessary to balance			
31.				31. Taxes collected in year levied			
32.	\$1,051,342	\$1,063,835	\$1,056,000	32. TOTAL RESOURCES	\$1,059,400	\$1,059,400	\$1,059,400

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2001-2002

FORM
LB-30

EXPENDITURE SUMMARY BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid-County District No. 14

Name of Organizational Unit—Fund

Name of Municipal Corporation

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget for Next Year 2001 - 2002		
	Actual		Adopted Budget This Year 2000 - 2001		Proposed By Budget Officer	Approved By Budget Committee 5/3/00	Adopted By Governing Body
	Second Preceding Year 1998 - 1999	First Preceding Year 1999 - 2000					
				PERSONAL SERVICES			
1.				1.			
2.				2.			
3.				3.			
4.				4.			
5.				5.			
6.				6.			
7.				TOTAL PERSONAL SERVICES			
				MATERIALS AND SERVICES			
8.	\$184,264	\$185,650	\$190,000	8. Energy, maintenance and rental expenses (service charges by Portland General Electric)	\$240,000	\$240,000	\$240,000
9.	\$14,163	\$28,581	\$20,000	9. Administrative costs (service reimbursements to county general and road funds)	\$30,000	\$30,000	\$30,000
10.	\$26,088	\$180	\$25,000	10. Other Expenses	\$25,000	\$25,000	\$25,000
11.				11.			
12.				12.			
13.				13.			
14.	\$224,515	\$214,411	\$235,000	14. TOTAL MATERIAL AND SERVICES	\$295,000		\$295,000
				CAPITAL OUTLAY			
15.	\$0	\$12,087	\$150,000	15. Equipment replacements	\$450,000	\$450,000	\$450,000
16.				16.			
17.				17.			
18.				18.			
19.				19.			
20.				20.			
21.	\$0	\$12,087	\$150,000	21. TOTAL CAPITAL OUTLAY	\$450,000	\$450,000	\$450,000
				TRANSFERRED TO OTHER FUNDS			
22.				22.			
23.				23.			
24.				24.			
25.		\$0	\$25,000	25. General Operating Contingency	\$25,000	\$25,000	\$25,000
26.	\$0	\$0	\$25,000	26. TOTAL TRANSFERS & CONTINGENCIES	\$25,000	\$25,000	\$25,000
27.	\$224,515	\$226,498	\$410,000	27. TOTAL EXPENDITURES	\$770,000	\$475,000	\$770,000
28.	\$826,827	\$837,337	\$646,000	28. UNAPPROPRIATED ENDING FUND BALANCE	\$289,400	\$289,401	\$289,402
29.	\$1,051,342	\$1,063,835	\$1,056,000	29. TOTAL	\$1,059,400	\$764,401	\$1,059,402