

Before the Board of County Commissioners for Multnomah County, Oregon,
Governing Body for Dunthorpe Riverdale Sanitary Sewer Service District No. 1

RESOLUTION No. 99-117

Adopting the 1999-00 Budget for the Dunthorpe Riverdale Sanitary
Sewer District No. 1 and making appropriations

The Board finds:

- a. The Dunthorpe Riverdale Sanitary Sewer 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 recommendations.
- b. The budget as certified is on file in the Budget and Quality Office of Multnomah County.
- c. The Board has responded to the recommendations from the Tax Supervising and Conservation Commission, and the responses are attached to this Resolution as Attachment A.

The Board resolves:

1. That the budget, including Attachment A, is hereby adopted as the budget of Dunthorpe Riverdale Sanitary Sewer Service District No. 1.
2. Appropriations are authorized for the fiscal year July 1, 1999 to June 30, 2000 as follows.

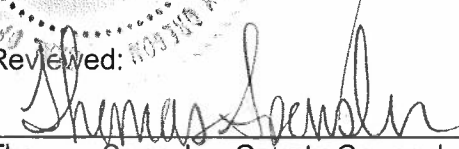
Fund	Appropriation
General Fund	
	Materials and Services 254,000
	Capital Outlay 420,000
	Contingency 40,000
Total Requirements	714,000

ADOPTED this 24th day of June 1999.

Board of County Commissioners for Multnomah County, Oregon
Governing Body for Dunthorpe Riverdale Sanitary Sewer District No. 1

By 
Beverly Stein, Chair

Reviewed:


Thomas Sponsler, County Counsel
For Multnomah County, Oregon



ATTACHMENT A

The Board makes the following response to the recommendation of the Tax Supervising and Conservation Commission contained in the letter certifying the 1999-00 Dunthorpe Riverdale Service District budget.

Publishing Notice of Budget Committee Meeting – two notices of the budget committee and one notice of the budget hearing are required to be published.

The Budget Office and the Transportation Division will make sure that the budget committee hearing is appropriately published next year.



**Tax Supervising
& Conservation
Commission**

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June 4, 1999

Board of Commissioners
Dunthorpe-Riverdale Sewer Service District
1510 Portland Building
Portland, Oregon 97204

Dear Board Members:

The Commission has completed review and consideration of the Dunthorpe-Riverdale County Service District's 1999-00 budget. This review was undertaken pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of the district.

The 1999-00 budget, filed May 20, 1999, is hereby certified with one objection which will require a written response. Estimates were judged to be reasonable for the purposes shown and the document was found to be in substantial compliance with the law.

Objection:

Publishing Notice of Budget Committee Meeting

Local Budget Law requires two notices of the budget committee and one notice of the budget hearing to be published. In future years notices of meetings need to be published. The definition of "published" in Local Budget Law includes hand delivery or first class mail. Possibly one of these options would work better for you than publishing in a newspaper.

Budget estimate amounts are certified as follows:

General Fund	\$ 1,087,500
Unappropriated Portion	373,500

Please file a copy of the adopted budget and supporting documentation with the Commission within 15 days of adoption. The filing should include all budget detail sheets, LB-50, proof of publication of the notice of the public hearing, and the resolutions. The response to the Commission objection should be included in either the adopting resolution, or within an accompanying letter.

Thanks to staff for their efforts and assistance. Please let us know if we be of further assistance.

Sincerely,

TAX SUPERVISING & CONSERVATION COMMISSION

Linda Burglehaus
Director

Commissioners
Richard Anderson
Nancy Conrath
Anthony Jankans
Charles Rosenthal
Carol Samuels

Multnomah County



Service District Budgets Fiscal Year 99-00

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INTRODUCTION

Multnomah County 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 Service District. The Budget Committee for each Service District consists of the members of the Governing Body and residents of the Service District appointed by the Governing Body for terms of three years.

The annual budget for each Service District is prepared under the direction of a Budget Officer designated by the Governing Body. The Budget Committee reviews the annual budget and approves it, either as submitted by the Budget Officer or with revisions requested by the Budget Committee.

This fulfills the requirements of Local Budget Law (ORS 294), which provides specific methods for obtaining public views and enable the public to be informed about financial policies and administration of the districts.

EXPLANATION OF THE BUDGET DOCUMENT

This document consists of a detailed display of the Resources and Requirements of each of the two Service Districts in Multnomah County.

Preceding the financial information for each Service District is a brief Budget Message which discusses special items pertaining to the individual Service District, including any major changes in either Resources or Requirements.

SERVICE DISTRICT FINANCIAL POLICIES

Management of all Service Districts is conducted by the Multnomah County Department of Environmental Services. Each Service District is, however, a separate and independent financial entity. To this end, all expenses incurred by a Service District, including contractual engineering support and management by Multnomah County Department of Environmental Services and Finance Division, are met with revenue from sewer user charges and connection fees and/or assessments to real property within the street lighting or sewer Service District.

Under the Accrual Basis of accounting, all revenues are recorded at the time they are earned and expenditures are recorded at the time liabilities are incurred. Budgets and comparative historical cost summaries are prepared utilizing these bases. This practice conforms to Oregon Budget Law.

For financial statement purposes, each Service 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).

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 96-97</u>	<u>ACTUAL 97-98</u>	<u>BUDGET 98-99</u>	<u>PROPOSED 99-2000</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	786,655	919,715	962,500	1,087,500
Street Lighting Service District No. 14 MID COUNTY	<u>943,157</u>	<u>1,001,534</u>	<u>1,004,000</u>	<u>1,040,000</u>
TOTAL	<u>1,774,000</u>	<u>1,650,000</u>	<u>1,966,500</u>	<u>1,966,500</u>

REIMBURSEMENTS TO COUNTY 1998-99 CHARGES BY MULTNOMAH COUNTY TO SERVICE DISTRICTS

<u>SERVICE DISTRICT</u>	<u>ROAD FUND</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
Dunthorpe Riverdale	7,000	8,000	15,000
Mid County	<u>25,000</u>	<u>16,000</u>	<u>41,000</u>
TOTAL	<u>32,000</u>	<u>24,000</u>	<u>54,000</u>

DUNTHORPE RIVERDALE SERVICE DISTRICT NO. 1

Budget Committee 1999-00

The following members of the Dunthorpe Riverdale Budget Committee met on May 3, 1999 and approved the proposed budget.

Harlan J. Luck 01250 SW RADCLIFFE RD.

Sean Stork 12112 SW Brygman Ave.

Robt 11619 SW Military Rd.

Chairperson

Don L. F. Robert 11211 SW Brygman Ave.

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 and the City of Portland.

The district's lines are maintained by the City of Portland and its sewage flow is treated at Portland's Tryon Creek Treatment Plant. The three pump stations planned for reconstruction last three years were postponed until this year, again due to environmental constraints. The cost for the three projects is still estimated to be \$420,000.00. This money has been set aside in a sinking fund allocated to cover the costs associated with depreciated facilities.

The present service charge is \$37.50 per month. The proposed service charge is \$39.00 per month. The increase in the service charge is to reflect a portion of a 12% increase from the City of Portland for services and treatment and to re-establish over time the sinking fund to an adequate level to provide for future maintenance needs.

In accordance with the stated position of the District's governing body, the unappropriated balance is intended to fund the depreciation of the District's facilities.

RESOURCES

FORM LB-20

General

Dunthorpe Riverdale Service Dist. No. 1

Name of Organizational Unit - Fund

Name of Municipal Corporation

HISTORICAL DATA				RESOURCE DESCRIPTION	Budget for Next Year: 1999 - 2000		
Second Preceding Year: '96 - '97	Actual	First Preceding Year: '97 - '98	Adopted Budget This Year 98 - '99		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				PERSONAL SERVICES			
1.				1. * Available Cash on Hand (Cash Basis), or			1.
2.	\$538,207	\$631,882	\$700,000	2. * Net Working Capital (Accrual Basis)	\$800,000	\$800,000	2.
3.				3. Previously Levied Taxes Estimated to be Received			3.
4.	\$34,855	\$40,891	\$15,000	4. Interest	\$25,000	\$25,000	4.
5.				5. OTHER RESOURCES			5.
6.	\$9,930	\$10,000	\$7,500	6. Connection Fees	\$7,500	\$7,500	6.
7.	\$203,663	\$236,942	\$240,000	7. Sewer Users Service Charge	\$255,000	\$255,000	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.
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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.	\$786,655	\$919,715	\$962,500	29. Total Resources, Except Taxes to be Levied	\$1,087,500	\$1,087,500	29.
30.				30. Taxes Necessary to Balance Budget			30.
31.	\$0	\$0		31. Taxes Collected in Year Levied			31.
32.	\$786,655	\$919,715	\$962,500	32. TOTAL RESOURCES	\$1,087,500	\$1,087,500	32.

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

FORM LB-30

Dunthorpe Riverdale Service Dist. No. 1

General
Name of Organizational Unit - Fund

Name of Municipal Corporation

HISTORICAL DATA				EXPENDITURE DESCRIPTION	Budget for Next Year: 1999 - 2000			
Actual		Adopted Budget This Year 98 - '99	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year: '96 - '97	First Preceding 97 - '98							
				PERSONAL SERVICES				
1.				1.				1.
2.				2.				2.
3.				3.				3.
4.				4.				4.
5.				5.				5.
6.				6.				6.
7.				7.				7.
				TOTAL PERSONAL SERVICES				
				MATERIALS AND SERVICES				
8.				8. Multnomah County Charges:				8.
9.	\$4,800	\$4,960	\$7,000	9. General Fund Service Reimbursement	\$8,000	\$8,000		9.
10.	\$229	\$1,571	\$7,000	10. Road Fund Service Reimbursement	\$7,000	\$7,000		10.
11.	\$147,297	\$181,164	\$210,000	11. City of Portland Charges	\$235,000	\$235,000		11.
12.	\$240	\$185	\$500	12. Utilities	\$500	\$500		12.
13.	\$2,207	\$2,111	\$3,500	13. Miscellaneous	\$3,500	\$3,500		13.
14.	\$154,773	\$189,991	\$228,000	14. TOTAL MATERIAL AND SERVICES	\$254,000	\$254,000		14.
				CAPITAL OUTLAY				
15.	\$0	\$0	\$420,000	15. City of Portland Pump Station Reconstruction	\$420,000	\$420,000		15.
16.		\$0		16. Drainage Study				16.
17.				17.				17.
18.				18.				18.
19.				19.				19.
20.				20.				20.
21.	\$0	\$0	\$420,000	21. TOTAL CAPITAL OUTLAY	\$420,000	\$420,000		21.
				TRANSFERRED TO OTHER FUNDS				
22.				22.				22.
23.				23.				23.
24.				24.				24.
25.			\$40,000	25. General Operating Contingency	\$40,000	\$40,000		25.
26.	\$0	\$0	\$40,000	26. TOTAL TRANSFERS & CONTINGENCIES	\$40,000	\$40,000		26.
27.	\$154,773	\$189,991	\$688,000	27. TOTAL EXPENDITURES	\$714,000	\$714,000		27.
28.	\$631,882	\$729,724	\$274,500	28. UNAPPROPRIATED ENDING FUND BALANCE	\$373,500	\$373,500		28.
29.	\$786,655	\$919,715	\$962,500	29. TOTAL	\$1,087,500	\$1,087,500		29.

MID COUNTY LIGHTING DISTRICT NO. 14
Budget Committee 1999-00

The following members of the Mid County Lighting District Budget Committee met on May 11, 1999 and approved the proposed budget.

Wanda Lee 2120 SE Beaver Creek Lane, Troutdale

Susan Anne 2550 SW Indian Mary Ct, Troutdale

Paula H. Goldie 2437 SE ~~Beaver~~ Creek Ln, Troutdale

Chairperson Jody Rogers 104 SE Kibling Ave TD, OR 97000

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 virtually all 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 completion of the majority of the annexations, but is experiencing a mild increase due to development. The District is seeing an increase in costs by County road fund due to the change in services provided by PGE. PGE no longer provides lighting design services and the County has been providing that service. The District will continue to evaluate the schedule for replacement of existing facilities and the need for additional facilities. All replacement and improvement will be accomplished either out of capital outlay or unappropriated ending fund balance in the future years.

The district has been able to operate at the reduced rate of \$35 per home per year and proposes to remain at this rate next year.

RESOURCES

FORM LB-20

General

Mid-County Service Dist. No. 14

Name of Municipal Corporation

Name of Organizational Unit - Fund

HISTORICAL DATA					RESOURCE DESCRIPTION	Budget for Next Year: 1999 - 2000		
Actual		Adopted Budget		Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year: '96 - '97	First Preceding Year: '97 - '98	This Year 98 - '99						
					PERSONAL SERVICES			
1.				1. * Available Cash on Hand (Cash Basis), or			1.	
2.	\$727,465	\$775,615	\$775,000	2. * Net Working Capital (Accrual Basis)	\$800,000	\$800,000	2.	
3.	\$7,739	\$6,066	\$10,000	3. Previously Levied Taxes Estimated to be Received	\$10,000	\$10,000	3.	
4.	\$42,866	\$45,759	\$40,000	4. Interest	\$45,000	\$45,000	4.	
5.				5. OTHER RESOURCES			5.	
6.	\$165,003	\$174,056	\$178,000	6. Assessments	\$184,000	\$184,000	6.	
7.	\$84	\$38	\$1,000	7. Sundry	\$1,000	\$1,000	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.	\$943,157	\$1,001,534	\$1,004,000	29. Total Resources, Except Taxes to be Levied	\$1,040,000	\$1,040,000	29.	
30.				30. Taxes Necessary to Balance Budget			30.	
31.	\$0	\$0		31. Taxes Collected in Year Levied			31.	
32.	\$943,157	\$1,001,534	\$1,004,000	TOTAL RESOURCES	\$1,040,000	\$1,040,000	32.	

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

FORM LB-30

Mid-County Service Dist. No. 14

Name of Municipal Corporation

Name of Organizational Unit - Fund

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	Budget for Next Year: 1999 - 2000		
	Actual		Adopted Budget This Year 98 - '99		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year: '96 - '97	First Preceding Year: '97 - '98					
				PERSONAL SERVICES			
1.				1.			1.
2.				2.			2.
3.				3.			3.
4.				4.			4.
5.				5.			5.
6.				6.			6.
7.				7.			7.
				TOTAL PERSONAL SERVICES			
				MATERIALS AND SERVICES			
8.	\$13,966	\$4,598	\$15,000	8. MULTCO General Fund Services	\$16,000	\$16,000	8.
9.		\$9,501	\$20,000	9. MULTCO Road Fund Services	\$25,000	\$25,000	9.
10.	\$146,547	\$153,146	\$175,000	10. Utilities	\$180,000	\$180,000	10.
11.	\$7,029	\$10,121	\$10,000	11. Miscellaneous	\$12,000	\$12,000	11.
12.				12.			12.
13.				13.			13.
14.	\$167,542	\$177,366	\$220,000	14. TOTAL MATERIAL AND SERVICES	\$233,000	\$233,000	14.
				CAPITAL OUTLAY			
15.	\$0	\$0	\$150,000	15. Equipment	\$150,000	\$150,000	15.
16.				16.			16.
17.				17.			17.
18.				18.			18.
19.				19.			19.
20.				20.			20.
21.	\$0	\$0	\$150,000	21. TOTAL MATERIAL AND SERVICES	\$150,000	\$150,000	21.
				TRANSFERRED TO OTHER FUNDS			
22.				22.			22.
23.				23.			23.
24.				24.			24.
25.			\$0	25. General Operating Contingency	\$25,000	\$25,000	25.
26.	\$0	\$0	\$25,000	26. TOTAL TRANSFERS & CONTINGENCIES	\$25,000	\$25,000	26.
27.	\$167,542	\$177,366	\$395,000	27. TOTAL EXPENDITURES	\$408,000	\$408,000	27.
28.	\$775,615	\$824,168	\$609,000	28. UNAPPROPRIATED ENDING FUND BALANCE	\$632,000	\$632,000	28.
29.	\$943,157	\$1,001,534	\$1,004,000	29. TOTAL	\$1,040,000	\$1,040,000	29.