

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY

| | |
|---|------------|
| (In the matter of the adoption of the) | |
| (1995-96 Budget for Mid County Street Lighting,) | |
| (Service District No. 14, for the Fiscal Year July 1, 1995) | RESOLUTION |
| (to June 30, 1996 and making the appropriations) | 95-138 |
| (thereunder, pursuant to ORS 294.435) | |

WHEREAS the above entitled matter is before the Board to consider the adoption of the budget for Mid County Street Lighting Service District No. 14 for the fiscal year July 1, 1995 to June 30, 1996; and

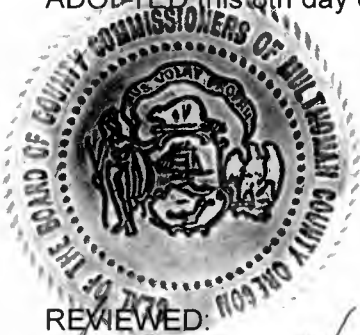
WHEREAS the Mid County Street Lighting Service District No. 14 budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board and said budget has been duly certified by the said Tax Supervising and Conservation Commission with recommendations; and

WHEREAS said budget as certified is on file in the Budget and Quality Office of Multnomah County and the appropriations authorized therein are attached to this resolution as Attachment A; and

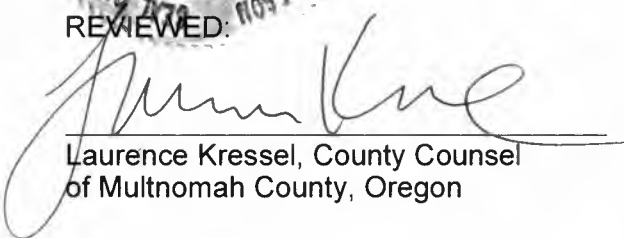
WHEREAS the Board has responded to the recommendations from the Tax Supervising and Conservation Commission, which responses are attached to this Resolution as Attachment B,

NOW THEREFORE BE IT RESOLVED that the budget, including Attachments A and B, is hereby adopted as the budget of Mid County Street Lighting Service District No. 14 and the attached appropriations are authorized for the fiscal year July 1, 1995 to June 30, 1996.

ADOPTED this 8th day of June 1995.



REVIEWED:


Laurence Kressel, County Counsel
of Multnomah County, Oregon

Board of County Commissioners
Multnomah County, Oregon

By 
Beverly Stein, Chair

Multnomah County



Service District Budgets

Fiscal Year 95-96

*Approved
May 11, 1995*

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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 92-93</u> | <u>BUDGET 93-94</u> | <u>BUDGET 94-95</u> | <u>PROPOSED 95-96</u> |
|---|---------------------|---------------------|---------------------|-----------------------|
| Sewer Service District No. 1 DUNTHORPE RIVERDALE | 595,000 | 610,000 | 620,000 | 675,000 |
| Street Lighting Svc. Dist. No. 14 MID COUNTY | <u>986,766</u> | <u>946,390</u> | <u>715,000</u> | <u>757,000</u> |
| TOTAL | <u>1,591,000</u> | <u>1,556,390</u> | <u>1,335,000</u> | <u>1,432,000</u> |

REIMBURSEMENTS TO COUNTY
1994-95 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 | 6,000 | 13,000 |
| Mid County | <u>10,000</u> | <u>15,000</u> | <u>25,000</u> |
| TOTAL | <u>17,000</u> | <u>21,000</u> | <u>38,000</u> |

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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 554 clients are mainly located in unincorporated Multnomah County with a few clients 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, which is located in Lake Oswego. This year the City is reconstructing two of the district's pump stations with a project cost of \$260,000.00 to be paid by the district out of the Sinking Fund.

The present service charge is \$18.50 per month. The proposed service charge is \$25.00, to reflect the cost of the new contract with the City of Portland.

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.

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RESOURCES

FORM LB-20

General
Name of Organizational Unit - Fund

Dunthorpe Riverdale Service Dist. No. 1
Name of Municipal Corporation

| No. | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Budget for Next Year: 1995 - '96 | | | |
|-----|-------------------------------------|------------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year "94 - '95 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year: '92 - '93 | First Preceding Year: '93 - '94 | | | | | | |
| | | | | PERSONAL SERVICES | | | | |
| 1. | | | | 1. * Available Cash on Hand (Cash Basis), or | | | | 1. |
| 2. | 400,557 | 448,753 | 475,000 | 2. * Net Working Capital (Accrual Basis) | 480,000 | 480,000 | | 2. |
| 3. | | | | 3. Previously Levied Taxes Estimated to be Received | | | | 3. |
| 4. | 17,538 | 16,862 | 15,000 | 4. Interest | 10,000 | 10,000 | | 4. |
| 5. | | | | 5. OTHER RESOURCES | | | | 5. |
| 6. | 15,000 | 2,500 | 10,000 | 6. Connection Fees | 10,000 | 10,000 | | 6. |
| 7. | 115,312 | 117,832 | 120,000 | 7. Sewer Users Service Charge | 175,000 | 175,000 | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | | | | 9. | | | | 9. |
| 10. | | | | 10. | | | | 10. |
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| 26. | | | | 26. | | | | 26. |
| 27. | | | | 27. | | | | 27. |
| 28. | | | | 28. | | | | 28. |
| 29. | 548,407 | 585,947 | 620,000 | 29. Total Resources, Except Taxes to be Levied | 675,000 | 675,000 | | 29. |
| 30. | | | | 30. Taxes Necessary to Balance Budget | | | | 30. |
| 31. | | | | 31. Taxes Collected in Year Levied | | | | 31. |
| 32. | \$548,407 | \$585,947 | \$620,000 | 32. TOTAL RESOURCES | \$675,000 | \$675,000 | | 32. |

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Name of Organizational Unit - Fund

Dunthorpe Riverdale Service Dist. No. 1

Name of Municipal Corporation

| | HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | Budget for Next Year: 1995 - '96 | | | |
|-----|-------------------------------------|------------------------------------|--|--|----------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year "94 - '95 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year: '92 - '93 | First Preceding Year: '93 - '94 | | | | | | |
| | | | | PERSONAL SERVICES | | | | |
| 1. | | | | 1. | | | | 1. |
| 2. | | | | 2. | | | | 2. |
| 3. | | | | 3. | | | | 3. |
| 4. | | | | 4. | | | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | | | | 7. TOTAL PERSONAL SERVICES | | | | 7. |
| | | | | MATERIALS AND SERVICES | | | | |
| 8. | | | | 8. Multnomah County Charges: | | | | 8. |
| 9. | 2,649 | 3,861 | 4,600 | 9. Generals Fund Service Reimbursement | 6,000 | 6,000 | | 9. |
| 10. | 1,347 | 139 | 3,000 | 10. Road Fund Service Reimbursement | 7,000 | 7,000 | | 10. |
| 11. | 91,504 | 116,273 | 130,000 | 11. City of Portland Charges | 190,000 | 190,000 | | 11. |
| 12. | 271 | 207 | 500 | 12. Utilities | 500 | 500 | | 12. |
| 13. | 3,883 | 1,402 | 3,500 | 13. Miscellaneous | 3,500 | 3,500 | | 13. |
| 14. | \$99,654 | \$121,882 | \$141,600 | 14. TOTAL MATERIAL AND SERVICES | \$207,000 | \$207,000 | | 14. |
| | | | | CAPITAL OUTLAY | | | | |
| 15. | | | | 15. City of Portland Pump Station Reconstruction | 265,000 | 265,000 | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | | | | 18. | | | | 18. |
| 19. | | | | 19. | | | | 19. |
| 20. | | | | 20. | | | | 20. |
| 21. | | | | 21. TOTAL CAPITAL OUTLAY | 265,000 | 265,000 | | 21. |
| | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 22. | | | | 22. | | | | 22. |
| 23. | | | | 23. | | | | 23. |
| 24. | | | | 24. | | | | 24. |
| 25. | | | 20,000 | 25. General Operating Contingency | 20,000 | 20,000 | | 25. |
| 26. | | | 20,000 | 26. TOTAL TRANSFERS & CONTINGENCIES | 20,000 | 20,000 | | 26. |
| 27. | 99,654 | 121,882 | 161,600 | 27. TOTAL EXPENDITURES | 492,000 | 492,000 | | 27. |
| 28. | 448,753 | 464,065 | 458,400 | 28. UNAPPROPRIATED ENDING FUND BALANCE | 183,000 | 183,000 | | 28. |
| 29. | \$548,407 | \$585,947 | \$620,000 | 29. TOTAL | \$675,000 | \$675,000 | | 29. |

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.

At this time, district growth is being outstripped by annexations to Portland and Gresham, which constitute automatic withdrawals from the district. Excellent working relationships between the effected agencies assure an orderly transition process.

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexation to cities.

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

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RESOURCES

FORM LB-20

General
Name of Organizational Unit - Fund

Mid-County Service Dist. No. 14
Name of Municipal Corporation

| | HISTORICAL DATA | | | RESOURCE DESCRIPTION | Budget for Next Year: 1995 - '96 | | | |
|-----|-------------------------------------|------------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year "94 - '95 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year: '92 - '93 | First Preceding Year: '93 - '94 | | | | | | |
| | | | | PERSONAL SERVICES | | | | |
| 1. | | | | 1. * Available Cash on Hand (Cash Basis), or | | | | 1. |
| 2. | 549,375 | 595,195 | 350,000 | 2. * Net Working Capital (Accrual Basis) | 550,000 | 550,000 | | 2. |
| 3. | 30,793 | 26,212 | 22,000 | 3. Previously Levied Taxes Estimated to be Received | 14,000 | 14,000 | | 3. |
| 4. | 24,773 | 22,518 | 17,000 | 4. Interest | 17,000 | 17,000 | | 4. |
| 5. | | | | 5. OTHER RESOURCES | | | | 5. |
| 6. | 380,985 | 300,562 | 325,000 | 6. Assessments | 175,000 | 175,000 | | 6. |
| 7. | 840 | 1,903 | 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. |
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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. | 986,766 | 946,390 | 715,000 | 29. Total Resources, Except Taxes to be Levied | 757,000 | 757,000 | | 29. |
| 30. | | | | 30. Taxes Necessary to Balance Budget | | | | 30. |
| 31. | | | | 31. Taxes Collected in Year Levied | | | | 31. |
| 32. | \$986,766 | \$946,390 | \$715,000 | 32. TOTAL RESOURCES | \$757,000 | \$757,000 | | 32. |

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General
Name of Organizational Unit - Fund

Mid-County Service Dist. No. 14
Name of Municipal Corporation

| 1 | HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | Budget for Next Year: 1995 - '96 | | | |
|-----|-------------------------------------|------------------------------------|--|--|----------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year "94 - '95 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year: '92 - '93 | First Preceding Year: '93 - '94 | | | | | | |
| | | | | PERSONAL SERVICES | | | | |
| 1. | | | | 1. | | | | 1. |
| 2. | | | | 2. | | | | 2. |
| 3. | | | | 3. | | | | 3. |
| 4. | | | | 4. | | | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | | | | 7. TOTAL PERSONAL SERVICES | | | | 7. |
| | | | | MATERIALS AND SERVICES | | | | |
| 8. | 9,760 | 11,800 | 13,000 | 8. MULTCO General Fund Services | 15,000 | 15,000 | | 8. |
| 9. | 1,881 | 200 | 7,000 | 9. MULTCO Road Fund Services | 10,000 | 10,000 | | 9. |
| 10. | 360,242 | 296,991 | 350,000 | 10. Utilities | 240,000 | 240,000 | | 10. |
| 11. | 3,515 | 1,021 | 10,000 | 11. Miscellaneous | 10,000 | 10,000 | | 11. |
| 12. | | | | 12. | | | | 12. |
| 13. | | | | 13. | | | | 13. |
| 14. | \$375,398 | \$310,012 | \$380,000 | 14. TOTAL MATERIAL AND SERVICES | \$275,000 | \$275,000 | | 14. |
| | | | | CAPITAL OUTLAY | | | | |
| 15. | 16,173 | 1,259 | 100,000 | 15. Equipment | 100,000 | 100,000 | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | | | | 18. | | | | 18. |
| 19. | | | | 19. | | | | 19. |
| 20. | | | | 20. | | | | 20. |
| 21. | \$16,173 | \$1,259 | \$100,000 | 14. TOTAL MATERIAL AND SERVICES | \$100,000 | \$100,000 | | 21. |
| | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 22. | | | | 22. | | | | 22. |
| 23. | | | | 23. | | | | 23. |
| 24. | | | | 24. | | | | 24. |
| 25. | | | 25,000 | 25. General Operating Contingency | 25,000 | 25,000 | | 25. |
| 26. | | | 25,000 | 26. TOTAL TRANSFERS & CONTINGENCIES | 25,000 | 25,000 | | 26. |
| 27. | 391,571 | 311,271 | 505,000 | 27. TOTAL EXPENDITURES | 400,000 | 400,000 | | 27. |
| 28. | 595,195 | 635,119 | 210,000 | 28. UNAPPROPRIATED ENDING FUND BALANCE | 357,000 | 357,000 | | 28. |
| 29. | \$986,766 | \$946,390 | \$715,000 | 29. TOTAL | \$757,000 | \$757,000 | | 29. |

Mid County Service District

ATTACHMENT A - SCHEDULE OF APPROPRIATIONS

| Fund | Appropriation | Increase (Decrease) |
|---------------------|------------------------|--------------------------------|
| General Fund | | |
| | Materials and Services | 275,000 |
| | Capital Outlay | 100,000 |
| | Contingency | 25,000 |
| | Total Requirements | 400,000 |

ATTACHMENT B

The Board makes the following responses to the recommendations of the Tax Supervising and Conservation Commission contained in the letter certifying the 1995-96 County budget.

1. Budget Committee Membership . . . We recommend you make certain the 1996-97 budget committee includes the full contingent of citizen members.

The Transportation Division and the Budget and Quality Office will make every effort to assure that the budget committee is properly appointed for 1996-97

2.. General Fund Balance / Long Term Capital Needs . . . We recommend you review your rates/assessments and make sure they're adequate to cover the cost of current operations and scheduled additions to the replacement reserve..

The Transportation Division and the Budget and Quality Office will review long term capital needs for the district and include discussion of the appropriate size of the reserve for the district in the 1996-97 budget.

3. Boundary Changes -- We understand that the district has had preliminary discussions with the City of Gresham regarding expansion of the district's territory to include the city. . . . We recommend you closely monitor the effective dates of any future boundary changes. The annexation would require boundary commission review and approval. The county assessor also will need to be notified by March 31 in order to update levy code maps.

The Transportation Division and the Budget and Quality Office will work with your office to make sure that all the proper steps are taken if these discussions result in any action affecting the 1996-97 budget.

4. Reimbursement of County Administrative Costs . . . Attached is AG opinion OP-6257 for your reference. It's our understanding that a county may charge a district only for the actual costs specifically incurred for district purposes. We recommend you review the charges budgeted to be assessed in light of these restrictions.

The Budget and Quality Office will review collection of all overhead costs during the fall of 1995. As part of this review, the appropriate charges to service districts will also be determined.