Multnomah County Service Districts

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



Elk Rock Pump Station (site improvements)



Fiscal Year 2012-2013

TABLE OF CONTENTS

Introduction 2

Explanation Of The Budget Document 2

Service Districts' Financial Policies 2

Summary Of Service Districts' Requirements 3

Summary Of Administrative Reimbursements 3

Budget Message — Dunthorpe Riverdale-Service District No. 1 4

General Fund Resources — Dunthorpe-Riverdale Service District No. 1 5

General Fund Expenditure Summary — Dunthorpe-Riverdale Service District No. 1 6

Budget Message — Mid-County Service District No. 14 7

General Fund Resources — Mid-County Service District No. 14 8

General Fund Expenditure Summary — Mid-County Service District No. 14 9

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2012-2013

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

SERVICE DISTRICT	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13
Dunthorpe-Riverdale Service District No. 1	$1,356,719	$1,274,426	$1,528,575	$1,674,250
Mid-County Service District No. 14	$587,865	$599,507	$594,150	$638,600
TOTAL	**$1,944,584**	**1,873,933**	**$2,122,725**	**$2,312,850**

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

SERVICE DISTRICT	ACTUAL 09-10	ACTUAL 10-11	BUDGET 11-12	PROPOSED 12-13
Dunthorpe-Riverdale Service District No. 1	$51,893	$37,187	$50,000	$50,000
Mid-County Service District No. 14	$32,780	$41,590	$46,250	$46,250
TOTAL	**$84,673**	**$78,777**	**$96,250**	**$96,250**

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2011-2012

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 563 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 District continues to coordinate planned capital maintenance projects with the City of Portland Water Bureau's capital program. The fiscal year 2013 capital program is proposed at $525,000 to complete project closeout costs on the Elk Rock pump station, finish design and start construction of a new pressure main and continue to respond to smaller pipe rehabilitation projects. The Projects are identified in the District's sanitary system facilities plan and are necessary to ensure a reliable sewer system is operating for the residents served.

The current service charge is $122.00 per month for line connections to the District system. To meet the anticipated treatment, maintenance and capital requirements for FY 2013 the District rate is proposed to move to $125.00 per month. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at $623,000 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				Budget for Next Year 2012 - 2013			
	Actual		Adopted Budget This Year 2011 - 12	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009 - 10	First Preceding Year 2010 - 11						
1				1. Available cash on hand* (cash basis) or				1
2	$475,655	$449,324	$712,000	2. Net working capital (accrual basis)	$830,000			2
3	$18,784	$18,921	$8,725	3. Previously levied taxes estimated to be received	$9,500			3
4	$5,324	$3,458	$3,750	4. Interest	$4,250			4
5				5. Transferred IN, from other funds				5
6				6 **OTHER RESOURCES**				6
7	$10,502	$13,178	$2,500	7 Connection Fees / Service reimbursements	$2,500			7
8	$751,915	$780,975	$801,600	8 Sewer Assessments	$828,000			8
9	$223	$284		9 Assessments Other				9
10	$68,307	$5,719		10 Reimbursment from City of Portland				10
11	$26,009	$2,567		11 Reimbursment for Powers Court Properties				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	$1,356,719	$1,274,426	$1,528,575	29. Total resources, except taxes to be levied	$1,674,250	$0	$0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	**$1,356,719**	**$1,274,426**	**$1,528,575**	**32. TOTAL RESOURCES**	**$1,674,250**	**$0**	**$0**	**32**

*Includes ending balance from prior year

REQUIREMENTS SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

GENERAL

DUNTHORPE-RIVERDALE SERVICE DISTRICT No. 1

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012 - 2013			
	Actual		Adopted Budget					
	Second Preceding Year 2009 - 10	First Preceding 2010 - 11	This Year 2011 - 12		Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				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 TOTAL PERSONAL SERVICES**	**$0**	**$0**	**$0**	**7**
				MATERIALS AND SERVICES				
8	$347,450	$370,654	$404,000	8 System maintenance and disposal	$426,250			8
9	$51,893	$37,187	$50,000	9 Administrative Costs	$50,000			9
10	$212,853	$106,532	$0	10 Other District Expenses	$0			10
11		$8,178		11 Pass-through (Connection Permit)	$0			11
12				12				12
13				13				13
14	**$612,196**	**$522,551**	**$454,000**	**14 TOTAL MATERIALS AND SERVICES**	**$476,250**	**$0**	**$0**	**14**
				CAPITAL OUTLAY				
15	$295,199	$17,672		15				15
16				16 Elk Rock By Pass				16
17			$390,000	17 Riverview Force Main Rehabilitation	$415,000			17
18			$65,000	18 Elk Rock Pump Station	$85,000			18
19			$25,000	19 Miscellaneous Pipe Repairs	$25,000			19
20				20				20
21	**$295,199**	**$17,672**	**$480,000**	**21 TOTAL CAPITAL OUTLAY**	**$525,000**	**$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	$449,324	$734,203		27 Ending balance (prior years)				26
27			$544,575	**28 UNAPPROPRIATED ENDING FUND BALANCI**	$623,000			27
28	**$1,356,719**	**$1,274,426**	**$1,528,575**	**29 TOTAL REQUIREMENTS**	**$1,674,250**	**$0**	**$0**	**28**

150-504-030 (Rev 12/09)

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2011-2012

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 and its customers.

The District capital program has slowed significantly and has moved towards individual or small group pole replacement projects. The District proposes a $50,000 capital pole replacement program for the fiscal year 2012 budget to replace equipment that is at end of life and be prepared to start a streetlight conversion program which will target a replacement of high pressure sodium streetlights to LED.

The District's current assessment is $50.00 per property per year. For fiscal year 2012-2013, the district proposes no change in this rate. This new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance of $182,350 is intended to support future LED conversions and replacement of depreciated District equipment.

FORM LB-20

RESOURCES

GENERAL

(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data				Budget for Next Year 2012 - 2013			
	Actual		Adopted Budget This Year 2011 - 2012	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009 - 10	First Preceding Year2010 - 11						
1				1. Available cash on hand* (cash basis) or				1
2	238,543	235,908	$ 218,000	2. Net working capital (accrual basis)	$ 263,500			2
3	8,095	8,154	$ 6,400	3. Previously levied taxes estimated to be received	$ 5,600			3
4	2,211	1,614	$ 1,750	4. Interest	$ 1,500			4
5				5. **OTHER RESOURCES**				5
6	331,769	353,698	$ 368,000	6 Assessments	$ 368,000			6
7	7,247	133		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	587,865	599,507	594,150	29. Total resources, except taxes to be levied	$ 638,600	$ -	$ -	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	**587,865**	**599,507**	**594,150**	**32. TOTAL RESOURCES**	**$ 638,600**	**$ -**	**$ -**	**32**

*Includes ending balance from prior year

REQUIREMENTS SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

MID-COUNTY DISTRICT No. 14 - GENERAL FUND

(name of organizational unit - fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2012 - 2013			
	Actual		Adopted Budget					
	Second Preceding Year 2009 - 10	First Preceding Year 2010 - 11	This Year 2011 - 12		Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				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	$ 286,281	$ 287,013	$ 310,000	8 Energy, maintenance and pole rental expenses	$ 310,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	$ 32,780	$ 41,590	$ 46,250	11 Administrative costs (reimbursment to county	$ 46,250			11
12				12 general fund and road fund)				12
13	$ 21,547	$ 11,805	$ 25,000	13 Other expenses	$ 25,000			13
14	**$ 340,608**	**$ 340,408**	**$ 381,250**	**14 TOTAL MATERIALS AND SERVICES**	**$ 381,250**	**$ -**	**$ -**	**14**
				CAPITAL OUTLAY				
15	$ 11,349	$ 21,226	$ 50,000	15 Equipment Replacement	$ 50,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	**$ 11,349**	**$ 21,226**	**$ 50,000**	**21 TOTAL CAPITAL OUTLAY**	**$ 50,000**	**$ -**	**$ -**	**21**
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	**$ -**	**$ -**	**$ -**	**25 TOTAL TRANSFERS**	**$ -**	**$ -**	**$ -**	**25**
			$ 25,000	**26 OPERATING CONTINGENCY**	$ 25,000			
26	$ 235,908	$ 237,873		27 Ending balance (prior years)				26
27			$ 137,900	**28 UNAPPROPRIATED ENDING FUND BALANCI**	$ 182,350			27
28	**$ 587,865**	**$ 599,507**	**$ 594,150**	**29 TOTAL REQUIREMENTS**	**$ 638,600**	**$ -**	**$ -**	**28**

150-504-030 (Rev 12/09)