

Multnomah County Service District

**Dunthorpe-
Riverdale Sanitary
Service District No. 1**

Proposed Budget



Fiscal Year 2015-2016

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2015-2016

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, maintenance 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 District Requirements

SERVICE DISTRICT	ACTUAL 12-13	ACTUAL 13-14	BUDGET 14-15	PROPOSED 15-16
Dunthorpe-Riverdale Service District No. 1	\$1,725,873	\$2,079,011	\$2,307,000	\$2,484,000

Summary of Administrative Reimbursements

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SERVICE DISTRICT	ACTUAL 12-13	ACTUAL 13-14	BUDGET 14-15	PROPOSED 15-16
Dunthorpe-Riverdale Service District No. 1	\$30,317	\$34,204	\$40,000	\$40,000

MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2015-2016

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 567 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 County's Department of Community Service's performs financial and administrative services to the District and its customers. The District continues to coordinate planned capital maintenance projects with the City of Portland BES. The fiscal year 2015 - 2016 capital program is proposed at \$1,100,000 to replace the Riverview Pump Station 3,000 foot force pressure main and \$25,000 to respond to smaller pipe rehabilitation projects. The Riverview project is identified in the District's sanitary system facilities plan and will ensure a reliable sewer system is operating for the residents served.

The current service charge is \$130.00 per month for an individual home connection. For fiscal year 2015 - 2016 the District proposes no change to the rate. The service charge provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at \$754,000 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			RESOURCE DESCRIPTION	Budget for Next Year 2015 - 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014						
1				1. Available cash on hand* (cash basis) or				1
2	868,313	1,195,854	1,422,250	2. Net working capital (accrual basis)	1,600,000			2
3	20,039	14,244	11,250	3. Previously levied taxes estimated to be received	12,500			3
4	5,643	6,228	6,000	4. Interest	4,000			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7			2,500	7 Connection Fees / Service reimbursements	2,500			7
8	807,167	860,430	865,000	8 Sewer Assessments	865,000			8
9	1,000	729		9 Assessments Other				9
10	0	0		10 Reimbursment from City of Portland				10
11	23,711	1,526		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	1,725,873	2,079,011	2,307,000	29. Total resources, except taxes to be levied	2,484,000	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	1,725,873	2,079,011	2,307,000	32. TOTAL RESOURCES	2,484,000	0	0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL
DUNTHORPE-RIVERDALE SERVICE DISTRICT No. 1**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015 - 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 2013	First Preceding Year 2013 - 2014						
				PERSONNEL 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 PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
8	432,539	461,187	487,500	8 System maintenance and disposal	515,000			8
9	30,317	34,204	40,000	9 Administrative Costs	40,000			9
10	2,788	2,930	0	10 Other District Expenses				10
11	13,005		0	11 Pass-through (Connection Permit)				11
12		4,503		12 Write Off Un-collectable				12
13				13				13
14	478,649	502,824	527,500	14 TOTAL MATERIALS AND SERVICES	555,000	0	0	14
				CAPITAL OUTLAY				
15	51,370	100,377		15				15
16				16 Elk Rock By Pass				16
17			825,000	17 Riverview Force Main Rehabilitation	1,100,000			17
18				18 Elk Rock Pump Station				18
19			25,000	19 Miscellaneous Pipe Repairs	25,000			19
20				20				20
21	51,370	100,377	850,000	21 TOTAL CAPITAL OUTLAY	1,125,000	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	1,195,854	1,475,810		27 Ending balance (prior years)				26
27			879,500	28 UNAPPROPRIATED ENDING FUND BALANCE	754,000			27
28	1,725,873	2,079,011	2,307,000	29 TOTAL REQUIREMENTS	2,484,000	0	0	28

150-504-030 (Rev 01/13)