

Multnomah County Service Districts

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

Proposed Budgets



Elk Rock Pump Station

Fiscal Year 2016-2017

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2014-2015

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 Districts' Requirements

SERVICE DISTRICT	ACTUAL 13-14	ACTUAL 14-15	BUDGET 15-16	PROPOSED 16-17
Dunthorpe-Riverdale Service District No. 1	\$2,079,011	\$2,382,442	\$2,484,000	\$1,584,500
Mid-County Service District No. 14	\$784,668	\$884,145	\$1,350,000	\$468,500
TOTAL	\$2,863,679	3,266,587	\$3,834,000	\$2,053,000

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

SERVICE DISTRICT	ACTUAL 13-14	ACTUAL 14-15	BUDGET 15-16	PROPOSED 16-17
Dunthorpe-Riverdale Service District No. 1	\$34,204	\$45,178	\$40,000	\$40,000
Mid-County Service District No. 14	\$37,432	\$28,353	\$75,000	\$60,000
TOTAL	\$76,636	\$73,531	\$115,000	\$100,000

MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2016-2017

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 569 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 2016 - 2017 capital program is proposed at \$150,000 to respond to pipe rehabilitation projects to eliminate inflow and infiltration of ground water into the sewer lines.

The completion of the Riverview Force Main project in FY 2016 completes a ten year capital improvement cycle for the District. Back in 2006 the District developed a 20 year sanitary systems facility plan to ensure a reliable sewer system is operating for the residents served and to steer the budget to meet the capital demands. At the close of FY 2016 the District will have performed over \$3,000,000 in capital maintenance activities, all identified in the plan.

The current service charge is \$130.00 per month for an individual home connection. For fiscal year 2016 - 2017 the District proposes to lower the rate to \$105 per month as scheduled capital work is now complete. The new rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at \$790,875 is intended to support the District's future capital needs now projected in 2024.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

DUNTHORPE-RIVERDALE DISTRICT No. 1
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016 - 2017			
	Actual		Adopted Budget This Year 2015 - 2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013 - 2014	First Preceding Year 2014 - 2015						
1				1. Available cash on hand* (cash basis) or				1
2	1,195,854	1,475,810	1,600,000	2. Net working capital (accrual basis)	862,000			2
3	14,244	13,987	12,500	3. Previously levied taxes estimated to be received	12,500			3
4	6,228	7,913	4,000	4. Interest	7,500			4
5				5				5
6				6 OTHER RESOURCES				6
7		18,901	2,500	7 Connection Fees / System Development Charge	2,500			7
8	860,430	865,459	865,000	8 Sewer Assessments	700,000			8
9	729	372		9 Assessments Other				9
11	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	2,079,011	2,382,442	2,484,000	29. Total resources, except taxes to be levied	1,584,500	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	2,079,011	2,382,442	2,484,000	32. TOTAL RESOURCES	1,584,500	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 2016 - 2017			
	Actual		Adopted Budget This Year 2015 - 2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013 - 2014	First Preceding Year 2014 - 2015						
				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	461,187	487,989	515,000	8 System maintenance and disposal	553,625			8
9	34,204	45,178	40,000	9 Administrative Costs	40,000			9
10	2,930	3,561	0	10 Other District Expenses				10
11		9,558	0	11 Pass-through (Connection Permit)				11
12	4,503			12 Write Off Un-collectable				12
13				13				13
14	502,824	546,286	555,000	14 TOTAL MATERIALS AND SERVICES	593,625	0	0	14
				CAPITAL OUTLAY				
15	100,377	285,418		15				15
16				16 Elk Rock By Pass				16
17			1,100,000	17 Riverview Force Main Rehabilitation				17
18				18 Elk Rock Pump Station				18
19			25,000	19 Miscellaneous Pipe Repairs	150,000			19
20				20				20
21	100,377	285,418	1,125,000	21 TOTAL CAPITAL OUTLAY	150,000	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	1,475,810	1,550,738		27 Ending balance (prior years)				26
27			754,000	28 UNAPPROPRIATED ENDING FUND BALANCE	790,875			27
28	2,079,011	2,382,442	2,484,000	29 TOTAL REQUIREMENTS	1,584,500	0	0	28

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MULTNOMAH COUNTY SERVICE DISTRICTS' PROPOSED BUDGETS FOR FISCAL YEAR 2016-2017

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.

Portland General Electric (PGE) provides energy for the District through tariffs approved by the State Public Utility Commission. The County's Department of Community Service's Division provides administration, development review/coordination and manages contracts for system maintenance and repair of the District's infrastructure.

The District proposes an \$183,500 capital program for the fiscal year 2016 – 2017 to replace District assets which have reached end-of-life and develop a plan to replace 500 high pressure sodium ornamental street lights with the energy efficient Light Emitting Diode (LED) decorative luminaire solution.

The District's current assessment is \$60.00 per property per year. For fiscal year 2016-2017, the district proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016- 2017			
	Actual		Adopted Budget This Year 2015 - 2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014 - 2015						
1				1. Available cash on hand* (cash basis) or				1
2	333,909	429,546	526,000	2. Net working capital (accrual basis)	15,500			2
3	7,950	6,990	6,000	3. Previously levied taxes estimated to be received	6,000			3
4	1,741	2,379	2,000	4. Interest	2,000			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	440,766	445,230	445,000	7. Assessments	445,000			7
8	302			8. Other				8
9			371,000	9 Loan Financing	0			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	784,668	884,145	1,350,000	29. Total resources, except taxes to be levied	468,500	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	784,668	884,145	1,350,000	32. TOTAL RESOURCES	468,500	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
MID-COUNTY DISTRICT No. 14 - GENERAL FUND**

(name of organizational unit - fund)

MID-COUNTY DISTRICT No. 14

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2016 - 2017			
	Actual		Adopted Budget This Year 2015 - 2016		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-2014	First Preceding Year 2014-2015						
				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	315,560	289,133	150,000	8 Energy, maintenance and pole rental expenses	130,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	37,432	28,353	75,000	11 Administrative costs (reimbursment to county	60,000			11
12				12 general fund and road fund)				12
13	2,130	19,059	25,000	13 Other expenses	95,000			13
14	355,122	336,545	250,000	14 TOTAL MATERIALS AND SERVICES	285,000	0	0	14
				CAPITAL OUTLAY				
15	0	0	1,075,000	15 LED Conversion Project	183,500			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	0	0	1,075,000	21 TOTAL CAPITAL OUTLAY	183,500	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
			25,000	26 OPERATING CONTINGENCY	0			
26	429,546	547,600		27 Ending balance (prior years)				26
27			0	28 UNAPPROPRIATED ENDING FUND BALANCE	0			27
28	784,668	884,145	1,350,000	29 TOTAL REQUIREMENTS	468,500	0	0	28

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