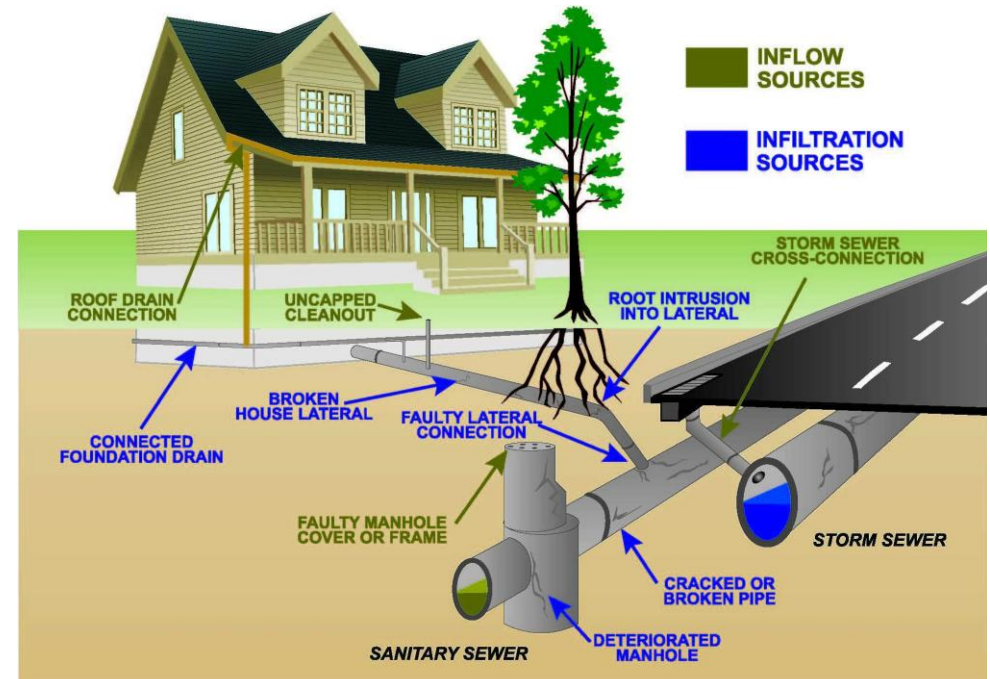


Multnomah County Service District

Dunthorpe- Riverdale Sanitary Service District No. 1

Proposed Budget



Fiscal Year 2017-2018

TABLE OF CONTENTS

Introduction.....	2
Explanation Of The Budget Document.....	2
Service District Financial Policies	2
Summary Of Service District Requirements.....	3
Summary Of Administrative Reimbursements	3
Budget Message — Dunthorpe-Riverdale Sanitary Service District No. 1	4
General Fund Resources — Dunthorpe-Riverdale Sanitary Service District No. 1	5
General Fund Expenditure Summary — Dunthorpe-Riverdale Sanitary Service District No. 1	6

MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2017-2018

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 the District.

Preceding the financial information is a brief budget message, which discusses special items pertaining to the District.

Service Districts' Financial Policies

Multnomah County Department of Community Services provides 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.

**MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET
FOR FISCAL YEAR 2017-2018**

Summary of Service District Requirements

SERVICE DISTRICT	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	PROPOSED 17-18
Dunthorpe-Riverdale Service District No. 1	\$2,382,442	\$2,454,320	\$1,584,500	\$1,799,000

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

SERVICE DISTRICT	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	PROPOSED 17-18
Dunthorpe-Riverdale Service District No. 1	\$45,178	\$19,942	\$40,000	\$30,000

MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2017-2018

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 565 clients are mainly located in unincorporated Multnomah County with 19 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 2017 - 2018 capital program is proposed at \$300,000. In FY 2018 construction design begins on the upgrade of the Tryon Creek Pump Station. The capital improvement cost to the District is forecasted at \$1.55M over the next five years. In FY 2018 the District anticipates \$150,000 is needed to support work at Tryon Pump Station. The District will additionally continue to budget \$150,000 to respond to pipe rehabilitation projects to eliminate inflow and infiltration of ground water into the sewer lines.

The current service charge is \$105.00 per month for an individual home connection. For calendar year 2017 - 2018 the District proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs. An unappropriated ending fund balance at \$859,000 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 2017 - 2018			
	Actual		Adopted Budget This Year 2016 - 2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014 - 2015	First Preceding Year 2015 - 2016						
1				1. Available cash on hand* (cash basis) or				1
2	1,475,810	1,550,738	862,000	2. Net working capital (accrual basis)	1,065,500			2
3	13,987	12,597	12,500	3. Previously levied taxes estimated to be received	10,500			3
4	7,913	8,601	7,500	4. Interest	12,500			4
5				5				5
6				6 OTHER RESOURCES				6
7	18,901	8,367	2,500	7 Connection Fees / System Development Charge	2,500			7
8	865,459	870,456	700,000	8 Sewer Assessments	708,000			8
9	372	0	0	9 Assessments Other				9
11		3,561		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	2,382,442	2,454,320	1,584,500	29. Total resources, except taxes to be levied	1,799,000	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	2,382,442	2,454,320	1,584,500	32. TOTAL RESOURCES	1,799,000	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 2017 - 2018			
	Actual		Adopted Budget This Year 2016 - 2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014 - 2015	First Preceding Year 2015 - 2016						
				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	487,989	506,588	553,625	8 System maintenance and disposal	560,000			8
9	45,178	19,942	40,000	9 Administrative Costs	30,000			9
10	3,561	4,723	0	10 Other District Expenses				10
11	9,558	0	0	11 Pass-through (Connection Permit)				11
12				12 Write Off Un-collectable				12
13				13				13
14	546,286	531,253	593,625	14 TOTAL MATERIALS AND SERVICES	590,000	0	0	14
				CAPITAL OUTLAY				
15	285,418	1,044,683		15 Riverview Force Main Rehabilitation				15
16				16 Tryon Creek Pump Station	150,000			16
17			150,000	17 Miscellaneous Pipe Repairs	150,000			17
18				18				18
19				19				19
20				20				20
21	285,418	1,044,683	150,000	21 TOTAL CAPITAL OUTLAY	300,000	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	1,550,738	878,384		27 Ending balance (prior years)				26
27			790,875	28 UNAPPROPRIATED ENDING FUND BALANCE	859,000			27
28	2,382,442	2,454,320	1,584,500	29 TOTAL REQUIREMENTS	1,799,000	0	0	28

150-504-030 (Rev 01/13)