

Multnomah County Service District

Dunthorpe- Riverdale Sanitary Service District No. 1 Proposed Budget



Fiscal Year 2018-2019

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 2018-2019

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.

Summary of Service District Requirements

SERVICE DISTRICT	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	PROPOSED 18-19
Dunthorpe-Riverdale Service District No. 1	\$2,454,320	\$1,624,422	\$1,799,000	\$1,678,000

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

SERVICE DISTRICT	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	PROPOSED 18-19
Dunthorpe-Riverdale Service District No. 1	\$19,942	\$31,441	\$30,000	\$35,000

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 566 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 treat 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 2018 - 2019 capital program is proposed at \$750,000. In FY 2019 construction design continues on the upgrade of the Tryon Creek Pump Station and completion of capital maintenance on the Riverview Pump Station wet well. The planned capital improvement costs to District is forecasted at \$3.55M over the next five years. In FY 2019 the District anticipates \$600,000 is needed to support design 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 2018-2019 the District rate is proposed to increase to \$130 per month. The rate adjustment is necessary to meet the District's capital and operational requirements. An unappropriated ending fund balance at \$278,000 is intended to support the District's future capital program needs.

RESOURCES
GENERAL

(Fund)

DUNTHORPE-RIVERDALE DISTRICT No. 1

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
Actual		Adopted Budget This Year Year 2017-18	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2015-16	First Preceding Year 2016-17							
			1				1	
2	1,550,738	877,885	2	Net working capital (accrual basis)	790,000		2	
3	12,597	11,323	3	Previously levied taxes estimated to be received	10,500		3	
4	8,601	9,937	4	Interest	7,500		4	
5			5				5	
6			6	OTHER RESOURCES			6	
7	8,367		7	Connection Fees / System Development Charge	-		7	
8	870,456	712,546	8	Sewer Assessments	870,000		8	
9		5,958	9	Miscellaneous			9	
10	3,561	6,773	10	Reimbursement for Powers Court Properties			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	2,454,320	1,624,422	29	Total resources, except taxes to be levied	1,678,000	-	-	
30			30	Taxes estimated to be received			30	
31			31	Taxes collected in year levied			31	
32	2,454,320	1,624,422	32	TOTAL RESOURCES	1,678,000	-	-	

**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 2018-19			
	Actual Second Preceding Year 2015-16	First Preceding Year 2016-17	Adopted Budget This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				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	506,588	523,069	560,000	8 System maintenance and disposal	565,000			8
9	19,942	31,441	30,000	9 Administrative Costs	35,000			9
10	4,723	9,327		10 Other District Expenses				10
11		5,867		11 Pass-through (Connection Permit)				11
12				12 Write Off Un-collectable				12
13				13				13
14	531,253	569,704	590,000	14 TOTAL MATERIALS AND SERVICES	600,000	0	0	14
				CAPITAL OUTLAY				
15	1,044,683			15 Riverview Force Main Rehabilitation				15
16		114,613	150,000	16 Tryon Creek Pump Station	600,000			16
17			150,000	17 Miscellaneous Pipe Repairs	150,000			17
18				18				18
19				19				19
20				20				20
21	1,044,683	114,613	300,000	21 TOTAL CAPITAL OUTLAY	750,000	0	0	21
				OPERATING CONTINGENCY	50,000			
26	878,384	940,105		23 Ending balance (prior years)				26
27			859,000	24 UNAPPROPRIATED ENDING FUND BALANCE	278,000			27
28	2,454,320	1,624,422	1,799,000	25 TOTAL REQUIREMENTS	1,678,000	#REF!	#REF!	28

150-504-030 (Rev 01/13)