

Multnomah County Service District

Dunthorpe- Riverdale Sanitary Service District No. 1

Adopted Budget



Tryon Creek Wastewater Treatment Plant

Fiscal Year 2019-2020

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 met on May 2, 2019 and reviewed the annual budget and approved it with no revisions and later adopted on June 13, 2019.

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 16-17	ACTUAL 17-18	BUDGET 18-19	ADOPTED 19-20
Dunthorpe-Riverdale Service District No. 1	\$1,624,422	\$1,718,891	\$1,678,000	\$1,881,500

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

SERVICE DISTRICT	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	ADOPTED 19-20
Dunthorpe-Riverdale Service District No. 1	\$31,441	\$23,644	\$35,000	\$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 568 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 2019 - 2020 capital program is proposed at \$518,000. For FY 2020 design of needed upgrades at the Tryon Creek Pump Station continues and the District will 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 \$130.00 per month for an individual home connection. For FY 2020 the District rate is proposed to increase to \$150.00 per month. The rate adjustment is necessary to meet the District's capital and operational requirements. An unappropriated ending fund balance at \$690,500 is intended to support the District's future capital program needs on the Tryon Creek Pump Station Project and Willamette Interceptor Sewer Line.

RESOURCES

General

(Fund)

DUNTHORPE-RIVERDALE DISTRICT No. 1

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2019-2020</u>			
	Actual		Adopted Budget This Year Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
1				1 Available cash on hand* (cash basis) or				1
2	877,885	940,105	790,000	2 Net working capital (accrual basis)	852,000	852,000	852,000	2
3	11,323	33,466	10,500	3 Previously levied taxes estimated to be received	10,500	10,500	10,500	3
4	9,937	16,950	7,500	4 Interest	25,000	25,000	25,000	4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7		17,092		7 Connection Fees / System Development Charge				7
8	712,546	710,998	870,000	8 Sewer Assessments	994,000	994,000	994,000	8
9	5,958			9 Miscellaneous				9
10	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	1,624,422	1,718,611	1,678,000	29 Total resources, except taxes to be levied	1,881,500	1,881,500	1,881,500	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	1,624,422	1,718,611	1,678,000	32 TOTAL RESOURCES	1,881,500	1,881,500	1,881,500	32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General

DUNTHORPE-RIVERDALE DISTRICT No. 1

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Operation of Sanitary Sewer System	Budget For Next Year 2019-20			
	Actual		Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
1				1 PERSONNEL SERVICES				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	0	0	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				10 MATERIALS AND SERVICES				10
11	523,069	544,757	565,000	11 System maintenance and disposal	588,000	588,000	588,000	11
12	31,441	23,644	35,000	12 Administrative Costs	35,000	35,000	35,000	12
13	9,327	203		13 Other District Expenses				13
14	5,867	12,092		14 Pass-through (Connection Permit)				14
15				15				15
16				16				16
17				17				17
27	569,704	580,697	600,000	27 TOTAL MATERIALS AND SERVICES	623,000	623,000	623,000	27
28				28 CAPITAL OUTLAY				28
29	114,613	295,490		29 Riverview Force Main Rehabilitation	0	0	0	29
30		11,908	600,000	30 Tryon Creek Pump Station	368,000	368,000	368,000	30
31			150,000	31 Miscellaneous Pipe Repairs	150,000	150,000	150,000	31
32				32				32
33				33				33
34				34				34
35	114,613	307,398	750,000	35 TOTAL CAPITAL OUTLAY	518,000	518,000	518,000	35
36	684,317	888,095	1,350,000	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,141,000	1,141,000	1,141,000	36
37			50,000	29 OPERATING CONTINGENCY	50,000	50,000	50,000	29
38			0	30 RESERVED FOR FUTURE EXPENDITURE				30
39			278,000	31 UNAPPROPRIATED ENDING BALANCE	690,500	690,500	690,500	31
40	0	0	328,000	32 Total Requirements NOT ALLOCATED	740,500	740,500	740,500	32
41	940,105	830,516		34 Ending balance (prior years)				34
42	1,624,422	1,718,611	1,678,000	35 TOTAL REQUIREMENTS	1,881,500	1,881,500	1,881,500	35