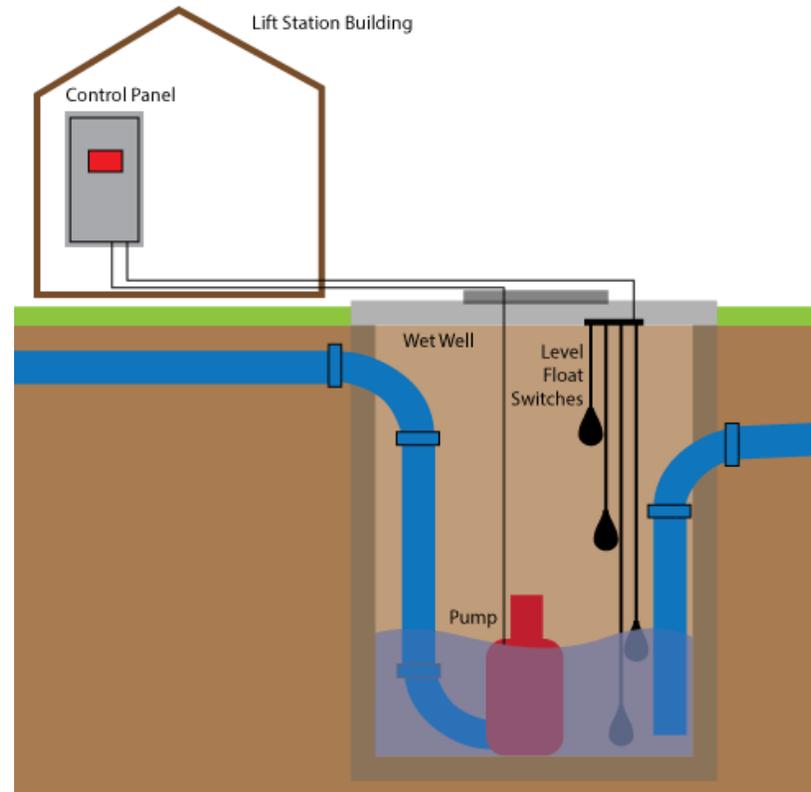


Multnomah County Service District

Dunthorpe- Riverdale Sanitary Service District No. 1

Adopted Budget



Fiscal Year 2020-2021

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2020-2021

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 April 30, 2020, reviewed the annual budget, approved it as submitted by the budget officer with no revision and later adopted on June 9, 2020.

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 17-18	ACTUAL 18-19	BUDGET 19-20	ADOPTED 20-21
Dunthorpe-Riverdale Service District No. 1	\$1,718,891	\$1,744,964	1,881,500	\$2,401,500

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

SERVICE DISTRICT	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	ADOPTED 20-21
Dunthorpe-Riverdale Service District No. 1	\$23,644	\$34,059	\$35,000	\$40,000

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 2020 - 2021 capital program is proposed at \$470,000. In FY 2021 design work on the Tryon Creek pump station is put on pause as the City of Portland works to support the City of Lake Oswego in a site review on the future opportunities at the Tryon Treatment Plant. The District's capital focus has now moved to the Elk Rock pump station where a current equipment assessment is supporting capital maintenance investment are needed. 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 \$150.00 per month for an individual home connection. For FY 2021 the District rate is proposed to increase to \$170.00 per month. The 13% rate increase is necessary to meet the District's capital and operational requirements. An unappropriated ending fund balance at \$1,218,500 is intended to support the District's future capital program needs on the Elk Rock Pump Station Project, 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>2020-2021</u>			
	Actual		Adopted Budget This Year Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1				1 Available cash on hand* (cash basis) or				1
2	940,105	830,516	852,000	2 Net working capital (accrual basis)	1,241,000	1,241,000	1,241,000	2
3	33,466	7,909	10,500	3 Previously levied taxes estimated to be received	10,500	10,500	10,500	3
4	16,950	28,651	25,000	4 Interest	20,000	20,000	20,000	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	710,998	877,888	994,000	8 Sewer Assessments	1,130,000	1,130,000	1,130,000	8
9				9				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	1,718,611	1,744,964	1,881,500	## Total resources, except taxes to be levied	2,401,500	2,401,500	2,401,500	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	1,718,611	1,744,964	1,881,500	32 TOTAL RESOURCES	2,401,500	2,401,500	2,401,500	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General
(name of fund)

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-21			
	Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7	544,757	555,834	588,000	7 System maintenance and disposal	623,000	623,000	623,000	7
8	23,644	34,059	35,000	8 Administrative Costs	40,000	40,000	40,000	8
9	203	0		9 Other District Expenses				9
10	12,092	0		10 Pass-through (Connection Permit)				10
11	580,697	589,893	623,000	11 TOTAL MATERIALS AND SERVICES	663,000	663,000	663,000	11
12				12 CAPITAL OUTLAY NOT ALLOCATED				12
13	295,490	12,557		13 Riverview Force Main Rehabilitation	0	0	0	13
14	11,908	101,909	368,000	14 Tryon Creek Pump Station	20,000	20,000	20,000	14
15				15 Elk Rock Pump Station	300,000	300,000	300,000	15
16			150,000	16 Miscellaneous Pipe Repairs	150,000	150,000	150,000	16
17	307,398	114,466	518,000	17 TOTAL CAPITAL OUTLAY	470,000	470,000	470,000	17
22				22 SPECIAL PAYMENTS				22
23		133,087		23 Customer Refunds				23
24				24				24
25	0	133,087	0	25 TOTAL SPECIAL PAYMENTS	0	0	0	25
31			50,000	31 OPERATING CONTINGENCY	50,000	50,000	50,000	31
33			690,500	33 UNAPPROPRIATED ENDING BALANCE	1,218,500	1,218,500	1,218,500	33
34	888,095	837,446	1,881,500	34 Total Requirements NOT ALLOCATED	2,401,500	2,401,500	2,401,500	34
35				35 Total Requirements for ALL Org.Units/Programs within fund	0			35
36	830,516	907,518		36 Ending balance (prior years)				36
37	1,718,611	1,744,964	1,881,500	37 TOTAL REQUIREMENTS	2,401,500	2,401,500	2,401,500	37