

# Multnomah County Service District



## Dunthorpe- Riverdale Sanitary Service District No. 1

### Adopted Budget

**Fiscal Year 2022-2023**

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# MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2022-2023

## **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**

<b>SERVICE DISTRICT</b>	<b>ACTUAL 19-20</b>	<b>ACTUAL 20-21</b>	<b>BUDGET 21-22</b>	<b>ADOPTED 22-23</b>
Dunthorpe-Riverdale Service District No. 1	\$1,971,980	\$2,439,005	\$3,076,000	\$3,559,000

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

<b>SERVICE DISTRICT</b>	<b>ACTUAL 19-20</b>	<b>ACTUAL 20-21</b>	<b>BUDGET 21-22</b>	<b>ADOPTED 22-23</b>
Dunthorpe-Riverdale Service District No. 1	\$24,521	\$49,579	\$50,000	\$65,000

## **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 571 customers are mainly located in unincorporated Multnomah County and 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 2022 - 2023 capital program is adopted at \$505,000. This is the predesign and design phase of the Elk Rock Pump Station major upgrade project. This project will be spanning over the next 5 years. 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 \$195.00 per month for an individual home connection. For FY 2023, the District proposes no change in rate and is adopted on June 9, 2022. An unappropriated ending fund balance at \$2,076,000 will continue support the Elk Rock Pump Station capital project. The Elk Rock is planned for project completion in FY 2027.

**RESOURCES**  
**General**  
(Fund)

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

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2022-2023</u>			
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1 Available cash on hand* (cash basis) or				1
2	907,517	1,259,766	1,744,000	2 Net working capital (accrual basis)	2,240,000	2,240,000	2,240,000	2
3	8,488	9,706	8,000	3 Previously levied taxes estimated to be received	8,000	8,000	8,000	3
4	29,478	18,964	25,000	4 Interest	12,000	12,000	12,000	4
5				5 Transferred IN, from other funds	-	-	-	5
6				6 <b>OTHER RESOURCES</b>				6
7	18,834	4,026		7 Connection Fees / System Development Charge	-	-	-	7
8	1,007,662	1,146,543	1,299,000	8 Sewer Assessments	1,299,000	1,299,000	1,299,000	8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
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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	1,971,979	2,439,005	3,076,000	29 Total resources, except taxes to be levied	3,559,000	3,559,000	3,559,000	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
<b>32</b>	<b>1,971,979</b>	<b>2,439,005</b>	<b>3,076,000</b>	<b>32 TOTAL RESOURCES</b>	<b>3,559,000</b>	<b>3,559,000</b>	<b>3,559,000</b>	<b>32</b>

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

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General  
 (name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7	589,139	613,367	640,000	7 System maintenance and disposal	678,000	678,000	678,000	7
8	24,521	49,579	50,000	8 Administrative Costs	65,000	65,000	65,000	8
9	0	0	45,000	9 Other District Expenses (permitting software)	35,000	35,000	35,000	9
10	13,834	1,968	0	10 Pass-through (Connection Permit)				10
11	<b>627,494</b>	<b>664,914</b>	<b>735,000</b>	11 <b>TOTAL MATERIALS AND SERVICES</b>	<b>778,000</b>	<b>778,000</b>	<b>778,000</b>	11
12				12 CAPITAL OUTLAY NOT ALLOCATED				12
13	4,045	0	0	13 Riverview Force Main Rehabilitation				13
14	80,675	-80,675	0	14 Tryon Creek Pump Station				14
15	0	16,980	590,000	15 Elk Rock Pump Station	505,000	505,000	505,000	15
16	0	0	150,000	16 Miscellaneous Pipe Repairs	150,000	150,000	150,000	16
17	<b>84,720</b>	<b>-63,695</b>	<b>740,000</b>	17 <b>TOTAL CAPITAL OUTLAY</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	17
18				18 DEBT SERVICE				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL DEBT SERVICE</b>	0	0	0	21
22				22 SPECIAL PAYMENTS				22
23				23				23
24				24				24
25	0	0	0	25 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	25
26				26 INTERFUND TRANSFERS				26
27				27				27
28				28				28
29	0	0	0	29 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	29
30			50,000	30 <b>OPERATING CONTINGENCY</b>	50,000	50,000	50,000	30
31			0	31 <b>RESERVED FOR FUTURE EXPENDITURE</b>	0			31
32			1,551,000	32 <b>UNAPPROPRIATED ENDING BALANCE</b>	2,076,000	2,076,000	2,076,000	32
33	<b>712,214</b>	<b>601,219</b>	<b>3,076,000</b>	33 <b>Total Requirements NOT ALLOCATED</b>	<b>3,559,000</b>	<b>3,559,000</b>	<b>3,559,000</b>	33
34				34 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	0			34
35	1,259,766	1,837,786		35 Ending balance (prior years)				35
36	<b>1,971,980</b>	<b>2,439,005</b>	<b>3,076,000</b>	36 <b>TOTAL REQUIREMENTS</b>	<b>3,559,000</b>	<b>3,559,000</b>	<b>3,559,000</b>	36