

# Multnomah County Service District



## Dunthorpe- Riverdale Sanitary Service District No. 1

### Adopted Budget

**Fiscal Year 2023-2024**

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# MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2023-2024

## 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 20-21</b> | <b>ACTUAL 21-22</b> | <b>BUDGET 22-23</b> | <b>ADOPTED 23-24</b> |
|--|---------------------|---------------------|---------------------|----------------------|
| Dunthorpe-Riverdale Service District No. 1 | \$2,439,005         | \$3,205,156         | \$3,559,000         | \$3,904,000          |

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

| <b>SERVICE DISTRICT</b>                    | <b>ACTUAL 20-21</b> | <b>ACTUAL 21-22</b> | <b>BUDGET 22-23</b> | <b>ADOPTED 23-24</b> |
|--|---------------------|---------------------|---------------------|----------------------|
| Dunthorpe-Riverdale Service District No. 1 | \$49,579            | \$60,619            | \$65,000            | \$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 21 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 2023 - 2024 capital program is adopted at \$1,630,000. 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 2024, the District adopted an 8% increase to \$210. This increase is needed to get our capital reserve balance higher in response to City of Portland updated capital planning on Elk Rock Pump Station capital project due to the construction cost increase. The Elk Rock is planned to enter construction phase in FY 2025 and will complete in FY 2027.

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

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

|           | Historical Data                  |                                 |   | RESOURCE DESCRIPTION                               | Budget for Next Year <u>2023-2024</u> |                                 |                              |           |
|-----------|----------------------------------|---------------------------------|---|--|---------------------------------------|---------------------------------|------------------------------|-----------|
|           | Actual                           |                                 | Adopted Budget<br>This Year<br>Year 2022-23 |  | Proposed By<br>Budget Officer         | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |
|           | Second Preceding<br>Year 2020-21 | First Preceding<br>Year 2021-22 |   |  |                                       |                                 |                              |           |
| 1         |                                  |                                 |   | 1 Available cash on hand* (cash basis) or          |                                       |                                 |                              | 1         |
| 2         | 1,259,766                        | 1,837,787                       | 2,240,000                                   | 2 Net working capital (accrual basis)              | 2,466,000                             | 2,466,000                       | 2,466,000                    | 2         |
| 3         | 9,706                            | 15,324                          | 8,000                                       | 3 Previously levied taxes estimated to be received | 8,000                                 | 8,000                           | 8,000                        | 3         |
| 4         | 18,964                           | 15,989                          | 12,000                                      | 4 Interest   | 30,000                                | 30,000                          | 30,000                       | 4         |
| 5         |                                  |                                 | -   | 5 Transferred IN, from other funds                 |                                       |                                 |                              | 5         |
| 6         |                                  |                                 |   | 6 <b>OTHER RESOURCES</b>                           |                                       |                                 |                              | 6         |
| 7         | 4,026                            | 21,332                          | -   | 7 Connection Fees / System Development Charge      | -                                     | -                               | -                            | 7         |
| 8         | 1,146,543                        | 1,314,724                       | 1,299,000                                   | 8 Sewer Assessments                                | 1,400,000                             | 1,400,000                       | 1,400,000                    | 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        | 2,439,005                        | 3,205,156                       | 3,559,000                                   | 29 Total resources, except taxes to be levied      | 3,904,000                             | 3,904,000                       | 3,904,000                    | 29        |
| 30        |                                  |                                 |   | 30 Taxes estimated to be received                  |                                       |                                 |                              | 30        |
| 31        |                                  |                                 |   | 31 Taxes collected in year levied                  |                                       |                                 |                              | 31        |
| <b>32</b> | <b>2,439,005</b>                 | <b>3,205,156</b>                | <b>3,559,000</b>                            | <b>32 TOTAL RESOURCES</b>                          | <b>3,904,000</b>                      | <b>3,904,000</b>                | <b>3,904,000</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)

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

| Historical Data                  |                            |  | REQUIREMENTS DESCRIPTION                                     | Budget For Next Year 2023-24  |                                 |                              |
|----------------------------------|----------------------------|--|--|-------------------------------|---------------------------------|------------------------------|
| Actual                           |                            | Adopted Budget<br>This Year<br>2022-23 |  | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 2020-21 | First Preceding<br>2021-22 |  |  |                               |                                 |                              |
| 1                                |                            |  | 1 PERSONNEL SERVICES NOT ALLOCATED                           |                               |                                 | 1                            |
| 2                                |                            |  | 2  |                               |                                 | 2                            |
| 3                                |                            |  | 3  |                               |                                 | 3                            |
| 4                                | 0                          | 0                                      | 4 TOTAL PERSONNEL SERVICES                                   | 0                             | 0                               | 0                            |
| 5                                |                            |  | 5 Total Full-Time Equivalent (FTE)                           |                               |                                 |                              |
| 6                                |                            |  | 6 MATERIALS AND SERVICES NOT ALLOCATED                       |                               |                                 | 6                            |
| 7                                | 613,367                    | 634,025                                | 7 System maintenance and disposal                            | 678,000                       | 678,000                         | 678,000                      |
| 8                                | 49,579                     | 60,619                                 | 8 Administrative Costs                                       | 65,000                        | 65,000                          | 65,000                       |
| 9                                | 0                          | 19,646                                 | 9 Other District Expenses (permitting software, etc.)        | 35,000                        | 35,000                          | 35,000                       |
| 10                               | 1,968                      | 15,036                                 | 10 Pass-through (Connection Permit)                          |                               |                                 |                              |
| 11                               | 664,914                    | 729,326                                | 11 TOTAL MATERIALS AND SERVICES                              | 778,000                       | 778,000                         | 778,000                      |
| 12                               |                            |  | 12 CAPITAL OUTLAY NOT ALLOCATED                              |                               |                                 | 12                           |
| 13                               | 0                          | 0                                      | 13 Riverview Force Main Rehabilitation                       |                               |                                 |                              |
| 14                               | -80,675                    | 0                                      | 14 Tryon Creek Pump Station                                  |                               |                                 |                              |
| 15                               | 16,980                     | 198,364                                | 15 Elk Rock Pump Station                                     | 1,630,000                     | 1,630,000                       | 1,630,000                    |
| 16                               | 0                          | 0                                      | 16 Miscellaneous Pipe Repairs                                | 150,000                       | 150,000                         | 150,000                      |
| 17                               | -63,695                    | 198,364                                | 17 TOTAL CAPITAL OUTLAY                                      | 1,780,000                     | 1,780,000                       | 1,780,000                    |
| 18                               |                            |  | 18 DEBT SERVICE  |                               |                                 | 18                           |
| 19                               |                            |  | 19   |                               |                                 | 19                           |
| 20                               |                            |  | 20   |                               |                                 | 20                           |
| 21                               | 0                          | 0                                      | 21 TOTAL DEBT SERVICE  | 0                             | 0                               | 0                            |
| 22                               |                            |  | 22 SPECIAL PAYMENTS  |                               |                                 | 22                           |
| 23                               |                            |  | 23   |                               |                                 | 23                           |
| 24                               |                            |  | 24   |                               |                                 | 24                           |
| 25                               | 0                          | 0                                      | 25 TOTAL SPECIAL PAYMENTS                                    | 0                             | 0                               | 0                            |
| 26                               |                            |  | 26 INTERFUND TRANSFERS                                       |                               |                                 | 26                           |
| 27                               |                            |  | 27   |                               |                                 | 27                           |
| 28                               |                            |  | 28   |                               |                                 | 28                           |
| 29                               | 0                          | 0                                      | 29 TOTAL INTERFUND TRANSFERS                                 | 0                             | 0                               | 0                            |
| 30                               |                            | 50,000                                 | 30 OPERATING CONTINGENCY                                     | 50,000                        | 50,000                          | 50,000                       |
| 31                               |                            | 0                                      | 31 RESERVED FOR FUTURE EXPENDITURE                           | 0                             |                                 |                              |
| 32                               |                            | 2,076,000                              | 32 UNAPPROPRIATED ENDING BALANCE                             | 1,296,000                     | 1,296,000                       | 1,296,000                    |
| 33                               | 601,219                    | 927,690                                | 33 Total Requirements NOT ALLOCATED                          | 3,904,000                     | 3,904,000                       | 3,904,000                    |
| 34                               |                            |  | 34 Total Requirements for ALL Org.Units/Programs within fund | 0                             |                                 |                              |
| 35                               | 1,837,786                  | 2,277,466                              | 35 Ending balance (prior years)                              |                               |                                 |                              |
| 36                               | 2,439,005                  | 3,205,156                              | 36 TOTAL REQUIREMENTS  | 3,904,000                     | 3,904,000                       | 3,904,000                    |