Multnomah County Service District



Dunthorpe-Riverdale Sanitary Service District No. 1

Adopted Budget

Fiscal Year 2026-27

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2026-2027

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

Summary of Service District Requirements

SERVICE DISTRICT	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	ADOPTED 26-27
Dunthorpe-Riverdale Service District No. 1	$4,029,138	$3,996,207	$6,794,000	$7.350,000

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

SERVICE DISTRICT	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	ADOPTED 26-27
Dunthorpe-Riverdale Service District No. 1	$27,284	$34,073	$70,000	$70,000

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 located in unincorporated Multnomah County and 24 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 2026 - 2027 capital program is adopted at $3,000,000. This is the Construction phase of the Elk Rock Pump Station replacement project. The Construction phase started in late FY 2025 and will complete in FY 2028. The District obtained the $4,000,000 internal loan during FY 2026 to cover the construction cost. This loan will be paid over the next ten years with fee revenue. 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 $240.00 per month for an individual home connection. For FY 2027, with the loan obtained as mention above, the District is adopted with no change in monthly service charge. This current rate provides the District with the necessary operating resources to match operating and capital needs.

FORM
LB-20

RESOURCES

General
(Fund)

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

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	Available cash on hand* (cash basis) **or**				1
2	2,467,371	2,446,290	1,068,000	2	Net working capital (accrual basis)	3,628,000	3,628,000	3,628,000	2
3	9,257	14,226	8,000	3	Previously levied taxes estimated to be received	10,000	10,000	10,000	3
4	124,818	129,941	100,000	4	Interest	100,000	100,000	100,000	4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7	22,078	2,891	-	7	Connection Fees / System Development Charge	-	-	-	7
8	1,405,614	1,402,859	1,618,000	8	Sewer Assessments	1,612,000	1,612,000	1,612,000	8
9			4,000,000	9	Loan Proceeds	2,000,000	2,000,000	2,000,000	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	4,029,138	3,996,207	6,794,000	29	Total resources, except taxes to be levied	7,350,000	7,350,000	7,350,000	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**4,029,138**	**3,996,207**	**6,794,000**	**32**	**TOTAL RESOURCES**	**7,350,000**	**7,350,000**	**7,350,000**	**32**

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

150-504-020 (rev 10-16)

FORM LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund (name of fund)

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

	Historical Data				REQUIREMENTS DESCRIPTION Wastewater Management Program	Budget For Next Year 2026-27			
	Actual		Adopted Budget						
	Second Preceding 2023-24	First Preceding 2024-25	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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				6
7	694,591	680,692	700,000	7	System maintenance and disposal	700,000	700,000	700,000	7
8	27,284	34,073	70,000	8	Administrative Costs	70,000	70,000	70,000	8
9	7,079	8,536	35,000	9	Other District Expenses (permitting software, etc.)	35,000	35,000	35,000	9
10	16,598	0		10	Pass-through (Connection Permit)				10
11	**745,552**	**723,301**	**805,000**	**11**	**TOTAL MATERIALS AND SERVICES**	**805,000**	**805,000**	**805,000**	11
12				**12**	CAPITAL OUTLAY				12
13	0	0	0	13	Riverview Force Main Rehabilitation				13
14	0	0	0	14	Tryon Creek Pump Station				14
15	837,296	676,678	3,796,000	15	Elk Rock Pump Station	3,000,000	3,000,000	3,000,000	15
16	0	0	150,000	16	Miscellaneous Pipe Repairs	150,000	150,000	150,000	16
17	**837,296**	**676,678**	**3,946,000**	**17**	**TOTAL CAPITAL OUTLAY**	**3,150,000**	**3,150,000**	**3,150,000**	17
18				18	DEBT SERVICE - UNALLOCATED				18
19	0	0	509,115	19	Repayment	510,000	510,000	510,000	19
20				20					20
21	**0**	**0**	**509,115**	**21**	**TOTAL DEBT SERVICE**	**510,000**	**510,000**	**510,000**	21
22				22	SPECIAL PAYMENTS				22
23				23					23
24				24					24
25	**0**	**0**	**0**	**25**	**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**	25
26				26	INTERFUND TRANSFERS				26
27				27					27
28				28					28
29	**0**	**0**	**0**	29	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	29
30			50,000	30	**OPERATING CONTINGENCY**	50,000	50,000	50,000	30
31			0	31	**RESERVED FOR FUTURE EXPENDITURE**	0	0		31
32			1,483,885	32	**UNAPPROPRIATED ENDING BALANCE**	2,835,000	2,835,000	2,835,000	32
33	**0**	**0**	**2,043,000**	**33**	**Total Requirements NOT ALLOCATED**	**3,395,000**	**3,395,000**	**3,395,000**	33
34	1,582,848	1,399,979	4,751,000	34	Total Requirements for **ALL Org.Units/Programs within fund**	3,955,000	3,955,000	3,955,000	34
35	2,446,290	2,596,228		35	Ending balance (prior years)				35
36	**4,029,138**	**3,996,207**	**6,794,000**	**36**	**TOTAL REQUIREMENTS**	**7,350,000**	**7,350,000**	**7,350,000**	36