

Multnomah County Service District

Mid-County Street Lighting Service District No. 14 Proposed Budget



Fiscal Year 2015-2016

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MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2015-2016

Introduction

Multnomah County's Service District was created under the provisions of the Oregon Revised Statutes, Chapter 451, to provide street lighting in particular areas of the County. The Multnomah County Board of Commissioners serves as the governing body of the District. The budget committee of the District consists of the members of the Board and residents of the District appointed by the Board.

The annual budget for the 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 District.

Explanation of the Budget Document

This document consists of a detailed schedule of the resources and requirements of the District.

Preceding the financial information for each District is a brief budget message, which discusses special items pertaining to the District, including any major changes in either resources or requirements.

Service District Financial Policies

Multnomah County Departments of Community Services and County Management provide administrative and financial services respectively, to the District. The District is, however, a separate and independent financial entity. Expenses incurred, such as administration, finance, maintenance and engineering are met with revenue from assessments to real property within the street lighting service district.

For the purposes of countywide financial reporting, the 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. Budget and comparative historical cost summaries are prepared using these bases. This practice conforms to Oregon's Local Budget Law.

**MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET
FOR FISCAL YEAR 2015-2016**

Summary of Service Districts' Requirements

SERVICE DISTRICT	ACTUAL 12-13	ACTUAL 13-14	BUDGET 14-15	PROPOSED 15-16
Mid-County Service District No. 14	\$656,871	\$784,668	\$859,500	\$1,350,000

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

SERVICE DISTRICT	ACTUAL 12-13	ACTUAL 13-14	BUDGET 14-15	PROPOSED 15-16
Mid-County Service District No. 14	\$39,829	\$37,432	\$46,250	\$75,000

MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2015-2016

Budget Message — Mid-County Street Lighting Service District No. 14

This County Service District originally known as Tulip Acres Lighting District when formed in 1967 now includes most of the unincorporated urban area of Multnomah County as well as the cities of Fairview, Maywood Park, and Troutdale. District growth has stabilized due to the substantial completion of municipal annexations.

Portland General Electric (PGE) provides energy and maintenance services for the District. The County's Department of Community Service's Division provides administration, illumination engineering, and design services to the District and its customers.

The District proposes to move forward with a \$1,075,000 capital program for the fiscal year 2015 - 2016. The capital program will replace approximately 2,700 high pressure sodium street lights with energy efficient Light Emitting Diode (LED) roadway street lights. The shift to LED street lights will move the maintenance responsibilities off PGE and onto the District to manage. The District will be leveraging contracts the cities of Portland and Gresham have established with local electrical contractors to backfill the work PGE was performing. The funding necessary to support these new contractors will be generated from energy cost savings.

The District's current assessment is \$60.00 per property per year. For fiscal year 2015-2016, the district proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

MID-COUNTY DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015- 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013 - 2014						
1				1. Available cash on hand* (cash basis) or				1
2	262,027	333,909	407,500	2. Net working capital (accrual basis)	526,000			2
3	9,325	7,950	5,000	3. Previously levied taxes estimated to be received	6,000			3
4	1,548	1,741	2,000	4. Interest	2,000			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	367,569	440,766	445,000	7. Assessments	445,000			7
8	16,402	302		8. Other				8
9				9 Loan Financing	371,000			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	656,871	784,668	859,500	29. Total resources, except taxes to be levied	1,350,000	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	656,871	784,668	859,500	32. TOTAL RESOURCES	1,350,000	0	0	32

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

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
MID-COUNTY DISTRICT No. 14 - GENERAL FUND**

(name of organizational unit - fund)

MID-COUNTY DISTRICT No. 14

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015 - 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-2013	First Preceding Year 2013-2014						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
8	276,302	315,560	310,000	8 Energy, maintenance and pole rental expenses	150,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	39,829	37,432	46,250	11 Administrative costs (reimbursment to county	75,000			11
12				12 general fund and road fund)				12
13	6,830	2,130	25,000	13 Other expenses	25,000			13
14	322,961	355,122	381,250	14 TOTAL MATERIALS AND SERVICES	250,000	0	0	14
				CAPITAL OUTLAY				
15	0	0	50,000	15 LED Conversion Project	1,075,000			15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	0	0	50,000	21 TOTAL CAPITAL OUTLAY	1,075,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL TRANSFERS	0	0	0	25
			25,000	26 OPERATING CONTINGENCY	25,000			
26	333,910	429,546		27 Ending balance (prior years)				26
27			403,250	28 UNAPPROPRIATED ENDING FUND BALANCE	0			27
28	656,871	784,668	859,500	29 TOTAL REQUIREMENTS	1,350,000	0	0	28

150-504-030 (Rev 01/13)