Multnomah County Service District



Mid-County Street Lighting Service District No. 14

Proposed Budget

Fiscal Year 2018-2019

TABLE OF CONTENTS

Introduction 2

Explanation Of The Budget Document 2

Service Districts' Financial Policies 2

Summary Of Service Districts' Requirements 3

Summary Of Administrative Reimbursements 3

Budget Message — Mid-County Street Lighting Service District No. 14 4

General Fund Resources — Mid-County Street Lighting Service District No. 14 5

General Fund Expenditure Summary — Mid-County Street Lighting Service District No. 14 6

MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2018-2019

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 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 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 15-16	ACTUAL 16-17	BUDGET 17-18	PROPOSED 18-19
Mid-County Service District No. 14	$1,001,505	$558,190	$737,000	$805,000

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

SERVICE DISTRICT	ACTUAL 15-16	ACTUAL 16-17	BUDGET 17-18	PROPOSED 18-19
Mid-County Service District No. 14	$58,981	$69,798	$60,000	$115,000

MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2018-2019

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 for the District through tariffs approved by the State Public Utility Commission. The County's Department of Community Service provides administration, development review/coordination and manages contracts for system maintenance and repair of the District's infrastructure.

The District budget is proposed $500,000 capital program for the fiscal year 2018 – 2019 to replace 500 high pressure sodium ornamental street lights with the energy efficient Light Emitting Diode (LED) decorative luminaires.

The District's current assessment is $60.00 per property per year. For fiscal year 2018-2019, 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 STREET LIGHTING No. 14
(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018 - 2019			
	Actual		Adopted Budget						
	Second Preceding Year 2015-16	First Preceding Year 2016-17	This Year Year 2017-18			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1					1
2	547,600	101,588	285,000	2	Net working capital (accrual basis)	345,000			2
3	6,498	6,015	5,000	3	Previously levied taxes estimated to be received	5,000			3
4	2,587	2,232	2,000	4	Interest	5,000			4
5				5					5
6				6	**OTHER RESOURCES**				6
7	444,820	448,355	445,000	7	Assessments	450,000			7
8				8					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	1,001,505	558,191	737,000	29	Total resources, except taxes to be levied	805,000	-	-	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**1,001,505**	**558,191**	**737,000**	**32**	**TOTAL RESOURCES**	**805,000**	**-**	**-**	**32**

150-504-020 (rev 10-16)

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

REQUIREMENTS SUMMARY

FORM LB-30

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 2018-19			
	Actual		Adopted Budget					
	Second Preceding Year 2015-16	First Preceding Year 2016-17	This Year 2017-18		Proprosed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				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	217,483	114,121	130,000	8 Portland General Electric - (elctrical power PUC Ta	110,000			8
9	58,981	69,798	60,000	9 Administrative costs (reimbursement to county general fund and road fund)	115,000			9
10	22,087	68,054	95,000	10 Street Light Contracted Maintenance Services	80,000			10
11				11				11
12				12				12
13				13				13
14	**298,551**	**251,974**	**285,000**	**14 TOTAL MATERIALS AND SERVICES**	**305,000**	**0**	**0**	**14**
				CAPITAL OUTLAY				
15		45,792	100,000	15 Street Light Pole/Equipment Replacement	0			15
16	601,366			16 LED Conversion Project	500,000			16
17				17				17
18				18				18
19				19				19
20				20				20
21	**601,366**	**45,792**	**100,000**	**21 TOTAL CAPITAL OUTLAY**	**500,000**	**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**
			0	**26 OPERATING CONTINGENCY**	0			
26	101,588	260,424		27 Ending balance (prior years)				26
27			352,000	**28 UNAPPROPRIATED ENDING FUND BALANCE**	0			27
28	**1,001,505**	**558,190**	**737,000**	**29 TOTAL REQUIREMENTS**	**805,000**	**0**	**0**	**28**

150-504-030 (Rev 01/13)