

Multnomah County Service District



Mid-County Street Lighting Service District No. 14 **Adopted Budget**

Fiscal Year 2019-2020

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2019-2020

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. On May 2, 2019 the budget committee reviewed and approved as submitted by the budget officer and later adopted on June 13, 2019.

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 16-17	ACTUAL 17-18	BUDGET 18-19	ADOPTED 19-20
Mid-County Service District No. 14	\$558,190	\$732,264	\$805,000	688,000

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

SERVICE DISTRICT	ACTUAL 16-17	ACTUAL 17-18	BUDGET 18-19	ADOPTED 19-20
Mid-County Service District No. 14	\$69,798	\$82,147	\$115,000	\$85,000

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 \$300,000 capital program for the fiscal year 2019 – 2020 to replace street lights on NE Halsey St and SW 257th Drive.

The District's current assessment is \$60.00 per property per year. For fiscal year 2019-2020, the district proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs.

RESOURCES
General
(Fund)

MID-COUNTY STREET LIGHTING No. 14
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2019-2020</u>			
	Actual		Adopted Budget This Year Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
1				1 Available cash on hand* (cash basis) or				1
2	101,588	260,424	345,000	2 Net working capital (accrual basis)	228,000	228,000	228,000	2
3	6,015	17,565	5,000	3 Previously levied taxes estimated to be received	5,000	5,000	5,000	3
4	2,232	5,736	5,000	4 Interest	5,000	5,000	5,000	4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	448,355	448,286	450,000	7 Assessments	450,000	450,000	450,000	7
8		253		8 Subrogation				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	558,190	732,264	805,000	29 Total resources, except taxes to be levied	688,000	688,000	688,000	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	558,190	732,264	805,000	32 TOTAL RESOURCES	688,000	688,000	688,000	32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General

MID-COUNTY ST LIGHTING No. 14

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: Street Lighting for Fairview, Maywood Park and Troutdale	Budget For Next Year 2019-20			1
	Actual		Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
2				PERSONNEL SERVICES				2
3								3
4								4
5								5
6								6
7								7
8	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	8
9				Total Full-Time Equivalent (FTE)				9
10				MATERIALS AND SERVICES				10
11	114,121	99,390	110,000	11 Portland General Electric - (elctrical power PUC Tariff)	90,000	90,000	90,000	11
12	69,798	82,148	115,000	12 Administrative costs (reimb. to county general and road fund)	85,000	85,000	85,000	12
13	68,054	57,495	80,000	13 Street Light Contracted Maintenance Services	54,000	54,000	54,000	13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
27	251,974	239,033	305,000	TOTAL MATERIALS AND SERVICES	229,000	229,000	229,000	27
28				CAPITAL OUTLAY				28
29	45,792	73,626		29 Street Light Pole/Equipment/Circuit Replacement	100,000	100,000	100,000	29
30			500,000	30 LED Conversion Project				30
31				31 NE Halsey St Street Light Replacement and NE 257th Pole Replacement	200,000	200,000	200,000	31
32								32
33								33
34								34
35	45,792	73,626	500,000	TOTAL CAPITAL OUTLAY	300,000	300,000	300,000	35
36	297,766	312,659	805,000	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	529,000	529,000	529,000	36
37			0	29 OPERATING CONTINGENCY	0			29
38			0	30 RESERVED FOR FUTURE EXPENDITURE				30
39			0	31 UNAPPROPRIATED ENDING BALANCE	159,000	159,000	159,000	31
40	0	0	0	Total Requirements NOT ALLOCATED	159,000	159,000	159,000	32
41	260,424	419,605		34 Ending balance (prior years)				34
42	558,190	732,264	805,000	TOTAL REQUIREMENTS	688,000	688,000	688,000	35