

Mid-Multnomah County Street Lighting Service District



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

Fiscal Year 2020-2021

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2020-2021

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 April 30, 2020, the budget committee reviewed, approved as submitted by the budget officer and later adopted on June 9, 2020.

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 17-18	ACTUAL 18-19	BUDGET 19-20	PROPOSED 20-21
Mid-Multnomah County Service District No. 14	\$732,264	887,117	688,000	774,000

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

SERVICE DISTRICT	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	PROPOSED 20-21
Mid-Multnomah County Service District No. 14	\$82,147	86,444	\$85,000	125,000

Budget Message — Mid-Multnomah 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 \$345,000 capital program for the fiscal year 2020 – 2021 to replace street lights on NE Halsey St and SW 257th Drive, respond to miscellaneous lighting equipment replacement and develop a permit software system.

The District's current assessment is \$60.00 per property per year. For fiscal year 2020-2021, 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>2020-2021</u>			
	Actual		Adopted Budget This Year Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1				1 Available cash on hand* (cash basis) or				1
2	260,424	419,605	228,000	2 Net working capital (accrual basis)	316,000	316,000	316,000	2
3	17,565	4,794	5,000	3 Previously levied taxes estimated to be received	4,000	4,000	4,000	3
4	5,736	9,741	5,000	4 Interest	4,000	4,000	4,000	4
5	-		-	5				5
6				6 OTHER RESOURCES				6
7	448,286	452,097	450,000	7 Street Lighting Assessments	450,000	450,000	450,000	7
8	253	418	-	8 Subrogation				8
9		1,462		9 Work for Others				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
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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	732,264	888,117	688,000	29 Total resources, except taxes to be levied	774,000	774,000	774,000	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	732,264	888,117	688,000	32 TOTAL RESOURCES	774,000	774,000	774,000	32

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

FORM

LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**MID-MULTNOMAH COUNTY STREET LIGHTING
SERVICE DISTRICT No. 14**

General
(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-21			
	Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
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 NOT ALLOCATED				6
7	99,390	104,573	90,000	7 Portland General Electric - (elctrical power PUC Tariff)	85,000	85,000	85,000	7
8	82,148	86,444	85,000	8 Administrative costs (reimb. to county general and road fund)	125,000	125,000	125,000	8
9	57,495	36,759	54,000	9 Street Light Contracted Maintenance Services	70,000	70,000	70,000	9
10	239,033	227,776	229,000	10 TOTAL MATERIALS AND SERVICES	280,000	280,000	280,000	10
11				11 CAPITAL OUTLAY NOT ALLOCATED				11
12	73,626		100,000	12 Street Light Pole/Equipment/Circuit Replacement /Others	100,000	100,000	100,000	12
13		404,203		13 LED Conversion Project	0	0	0	13
14			200,000	14 NE Halsey St Street Light Replacement and NE 257th Pole Replac	200,000	200,000	200,000	14
15				15 Permitting Software	45,000	45,000	45,000	15
16	73,626	404,203	300,000	16 TOTAL CAPITAL OUTLAY	345,000	345,000	345,000	16
28				28 OPERATING CONTINGENCY				28
30			159,000	30 UNAPPROPRIATED ENDING BALANCE	149,000	149,000	149,000	30
31	312,659	631,979	688,000	31 Total Requirements NOT ALLOCATED	774,000	774,000	774,000	31
32				32 Total Requirements for ALL Org.Units/Programs within fund	0			32
33	419,605	256,138		33 Ending balance (prior years)				33
34	732,264	888,117	688,000	34 TOTAL REQUIREMENTS	774,000	774,000	774,000	34

150-504-030 (Rev 11-18)