

# **Mid-Multnomah County Street Lighting Service District**

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



**Fiscal Year 2021-2022**

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# MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2021-2022

## 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 met on April 29, 2021, reviewed the annual budget, approved it as submitted by the budget officer with no revision and later adopted on June 10, 2021.

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**

<b>SERVICE DISTRICT</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>ADOPTED 21-22</b>
Mid-Multnomah County Service District No. 14	\$887,117	\$732,895	\$774,000	\$1,031,000

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

<b>SERVICE DISTRICT</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>ADOPTED 21-22</b>
Mid-Multnomah County Service District No. 14	\$86,444	\$124,827	\$125,000	\$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 adopted at \$200,000 for the capital program in fiscal year 2021 – 2022. It is to cover the Design phase of the street light replacement project on SW 257<sup>th</sup> Drive, and respond to miscellaneous lighting equipment replacement.

The District's current assessment is \$60.00 per property per year. For fiscal year 2021-2022, the district adopted an increase to \$70.00 per property per year, which is 17% increase from prior year. This rate provides the District with the necessary operating resources to match operating needs including the consultant cost for new Permitting Software and build up the reserve for the Construction phase of the street light replacement project on SW 257<sup>th</sup> Drive in the next few years.

**RESOURCES**  
**General**  
(Fund)

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

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year <u>2021-2022</u>			
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1				1 Available cash on hand* (cash basis) or				1
2	419,605	256,138	316,000	2 Net working capital (accrual basis)	508,000	508,000	508,000	2
3	4,794	4,922	4,000	3 Previously levied taxes estimated to be received	4,000	4,000	4,000	3
4	9,741	7,579	4,000	4 Interest	4,000	4,000	4,000	4
5				5				5
6				6 <b>OTHER RESOURCES</b>				6
7	452,097	449,890	450,000	7 Street Lighting Assessments	515,000	515,000	515,000	7
8	418	12,752		8 Subrogation				8
9	1,462	1,614		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
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	888,117	732,895	774,000	29 Total resources, except taxes to be levied	1,031,000	1,031,000	1,031,000	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
<b>32</b>	<b>888,117</b>	<b>732,895</b>	<b>774,000</b>	<b>32 TOTAL RESOURCES</b>	<b>1,031,000</b>	<b>1,031,000</b>	<b>1,031,000</b>	<b>32</b>

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

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

FORM

LB-30

General

(name of fund)

MID-MULTNOMAH COUNTY STREET  
LIGHTING SERVICE DISTRICT No. 14

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1			1	PERSONNEL SERVICES NOT ALLOCATED				1
2			2					2
3			3					3
4	0	0	4	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5			5	<b>Total Full-Time Equivalent (FTE)</b>				5
6			6	MATERIALS AND SERVICES NOT ALLOCATED				6
7	104,573	88,065	7	Portland General Electric - (elctrical power PUC Tariff)	82,000	82,000	82,000	7
8	86,444	124,827	8	Administrative costs (reimb. to county general and road fund)	125,000	125,000	125,000	8
9			9	Other District Expenses (permitting software)	45,000	45,000	45,000	9
10	36,759	33,320	10	Street Light Contracted Maintenance Services	98,000	98,000	98,000	10
11	<b>227,776</b>	<b>246,212</b>	11	<b>TOTAL MATERIALS AND SERVICES</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	11
12			12	CAPITAL OUTLAY NOT ALLOCATED				12
13			13	Street Light Pole/Equipment/Circuit Replacement /Others	100,000	100,000	100,000	13
14	404,203		14	LED Conversion Project				14
15		107,448	15	NE Halsey St Street Light Replacement and SW 257th Pole Replacement				15
16			16	SW 257th Pole Replacement	100,000	100,000	100,000	16
17			17	Permitting Software				17
18	<b>404,203</b>	<b>107,448</b>	18	<b>TOTAL CAPITAL OUTLAY</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	18
19			19	OPERATING CONTINGENCY				19
20			20	UNAPPROPRIATED ENDING BALANCE	481,000	481,000	481,000	20
21	<b>631,979</b>	<b>353,660</b>	21	<b>Total Requirements NOT ALLOCATED</b>	<b>1,031,000</b>	<b>1,031,000</b>	<b>1,031,000</b>	21
22			22	Total Requirements for ALL Org.Units/Programs within fund	0			22
23	256,138	379,235	23	Ending balance (prior years)				23
24	<b>888,117</b>	<b>732,895</b>	24	<b>TOTAL REQUIREMENTS</b>	<b>1,031,000</b>	<b>1,031,000</b>	<b>1,031,000</b>	24