

Mid-Multnomah County Street Lighting Service District

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



Fiscal Year 2023-2024

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2023-2024

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 20-21 | ACTUAL 21-22 | BUDGET 22-23 | ADOPTED 23-24 |
|--|---------------------|---------------------|---------------------|----------------------|
| Mid-Multnomah County Service District No. 14 | \$846,360 | \$934,350 | \$1,158,000 | \$1,448,000 |

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

| SERVICE DISTRICT | ACTUAL 20-21 | ACTUAL 21-22 | BUDGET 22-23 | ADOPTED 23-24 |
|--|---------------------|---------------------|---------------------|----------------------|
| Mid-Multnomah County Service District No. 14 | \$115,520 | \$159,349 | \$135,000 | \$135,000 |

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 with \$655,000 capital program for the fiscal year 2023 – 2024. The District moves into the construction phase with \$555,000 for the street light replacement projects on SW 257th Drive and has \$100,000 to respond to address miscellaneous emergency lighting equipment replacement.

The District's current assessment is \$75.00 per property per year. For fiscal year 2023-2024, the district is adopted with no change. This current rate provides the District with the necessary operating resources to match operating and capital needs for the Construction phase of the street light replacement project on SW 257th Drive, which will mainly happen during FY 2024 and FY 2025.

RESOURCES
GENERAL

(Fund)

MID-MULTNOMAH COUNTY STREET LIGHTING SERVICE
DISTRICT No. 14

(Name of Municipal Corporation)

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year <u>2023-2024</u> | | | |
|-----------|----------------------------------|---------------------------------|---|--|---------------------------------------|---------------------------------|------------------------------|-----------|
| | Actual | | Adopted Budget This Year Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | |
| 1 | | | | 1 Available cash on hand* (cash basis) or | | | | 1 |
| 2 | 379,235 | 388,109 | 600,000 | 2 Net working capital (accrual basis) | 883,000 | 883,000 | 883,000 | 2 |
| 3 | 4,992 | 6,936 | 4,000 | 3 Previously levied taxes estimated to be received | 4,000 | 4,000 | 4,000 | 3 |
| 4 | 4,624 | 3,411 | 3,000 | 4 Interest | 10,000 | 10,000 | 10,000 | 4 |
| 5 | | | | 5 Transferred IN, from other funds | | | | 5 |
| 6 | | | | 6 OTHER RESOURCES | | | | 6 |
| 7 | 448,973 | 525,298 | 551,000 | 7 Street Lighting Assessments | 551,000 | 551,000 | 551,000 | 7 |
| 8 | 6,344 | 2,545 | | 8 Subrogation | | | | 8 |
| 9 | 2,192 | 8,051 | | 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 | 846,360 | 934,350 | 1,158,000 | 29 Total resources, except taxes to be levied | 1,448,000 | 1,448,000 | 1,448,000 | 29 |
| 30 | | | | 30 Taxes estimated to be received | | | | 30 |
| 31 | | | | 31 Taxes collected in year levied | | | | 31 |
| 32 | 846,360 | 934,350 | 1,158,000 | 32 TOTAL RESOURCES | 1,448,000 | 1,448,000 | 1,448,000 | 32 |

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

REQUIREMENTS SUMMARY

FORM

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

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 2023-24 | | | |
|----|----------------------------------|---------------------------------|--|---|-------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | |
| 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 | 82,348 | 81,819 | 85,000 | 7 Portland General Electric - (elctrical power PUC Tariff) | 85,000 | 85,000 | 85,000 | 7 |
| 8 | 115,520 | 159,349 | 135,000 | 8 Administrative costs (reimb. to county general and road fund) | 135,000 | 135,000 | 135,000 | 8 |
| 9 | 16,508 | 17,333 | 35,000 | 9 Other District Expenses (permitting software) | 42,000 | 42,000 | 42,000 | 9 |
| 10 | 88,826 | 25,907 | 83,000 | 10 Street Light Contracted Services | 83,000 | 83,000 | 83,000 | 10 |
| 11 | 303,202 | 284,408 | 338,000 | 11 TOTAL MATERIALS AND SERVICES | 345,000 | 345,000 | 345,000 | 11 |
| 12 | | | | 12 CAPITAL OUTLAY NOT ALLOCATED | | | | 12 |
| 13 | | | 100,000 | 13 Street Light Pole/Equipment/Circuit Replacement /Others | 100,000 | 100,000 | 100,000 | 13 |
| 14 | 155,048 | 25,221 | 545,000 | 14 SW 257th Pole Replacement | 555,000 | 555,000 | 555,000 | 14 |
| 15 | | | 0 | 15 NE Halsey St Street Light Replacement and SW 257th Pole Replac | 0 | 0 | 0 | 15 |
| 16 | 155,048 | 25,221 | 645,000 | 16 TOTAL CAPITAL OUTLAY | 655,000 | 655,000 | 655,000 | 16 |
| 17 | | | | 17 DEBT SERVICE | | | | 17 |
| 18 | | | | 18 | | | | 18 |
| 19 | | | | 19 | | | | 19 |
| 20 | 0 | 0 | 0 | 20 TOTAL DEBT SERVICE | 0 | 0 | 0 | 20 |
| 21 | | | | 21 SPECIAL PAYMENTS | | | | 21 |
| 22 | | | | 22 | | | | 22 |
| 23 | | | | 23 | | | | 23 |
| 24 | 0 | 0 | 0 | 24 TOTAL SPECIAL PAYMENTS | 0 | 0 | 0 | 24 |
| 25 | | | | 25 INTERFUND TRANSFERS | | | | 25 |
| 26 | | | | 26 | | | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | 0 | 0 | 0 | 28 TOTAL INTERFUND TRANSFERS | 0 | 0 | 0 | 28 |
| 29 | | | 0 | 29 OPERATING CONTINGENCY | | | | 29 |
| 30 | | | 0 | 30 RESERVED FOR FUTURE EXPENDITURE | | | | 30 |
| 31 | | | 175,000 | 31 UNAPPROPRIATED ENDING BALANCE | 448,000 | 448,000 | 448,000 | 31 |
| 32 | 458,250 | 309,628 | 1,158,000 | 32 Total Requirements NOT ALLOCATED | 1,448,000 | 1,448,000 | 1,448,000 | 32 |
| 33 | | | | 33 Total Requirements for ALL Org.Units/Programs within fund | 0 | | | 33 |
| 34 | 388,110 | 624,722 | | 34 Ending balance (prior years) | | | | 34 |
| 35 | 846,360 | 934,350 | 1,158,000 | 35 TOTAL REQUIREMENTS | 1,448,000 | 1,448,000 | 1,448,000 | 35 |