

Mid-Multnomah County Street Lighting Service District

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



Fiscal Year 2024-2025

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2024-2025

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 21-22	ACTUAL 22-23	BUDGET 23-24	ADOPTED 24-25
Mid-Multnomah County Service District No. 14	\$934,350	\$1,217,494	\$1,448,000	\$1,705,000

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

SERVICE DISTRICT	ACTUAL 21-22	ACTUAL 22-23	BUDGET 23-24	ADOPTED 24-25
Mid-Multnomah County Service District No. 14	\$159,349	\$121,466	\$135,000	\$150,000

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 adopted \$750,000 capital program for the fiscal year 2024 – 2025. The District moves into the construction phase with \$650,000 for the street light replacement projects on SW 257th Avenue 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 2024-2025, the district adopted no change in the assessment. 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 Avenue, which will mainly happen during FY 2025 and FY 2026.

**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>2024-2025</u>			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 Available cash on hand* (cash basis) or				1
2	388,110	624,722	883,000	2 Net working capital (accrual basis)	1,140,000	1,140,000	1,140,000	2
3	3,894	4,186	4,000	3 Previously levied taxes estimated to be received	4,000	4,000	4,000	3
4	3,411	21,632	10,000	4 Interest	10,000	10,000	10,000	4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	526,392	561,289	551,000	7 Street Lighting Assessments	551,000	551,000	551,000	7
8	2,545	3,928		8 Subrogation				8
9	7,615	1,737		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	931,967	1,217,494	1,448,000	29 Total resources, except taxes to be levied	1,705,000	1,705,000	1,705,000	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	931,967	1,217,494	1,448,000	32 TOTAL RESOURCES	1,705,000	1,705,000	1,705,000	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

GENERAL
 (name of fund)

MID-MULTNOMAH COUNTY STREET LIGHTING
 SERVICE DISTRICT No. 14

(name of Municipal Corporation)

Line Item	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			Total
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES				6
7	81,819	79,455	85,000	Portland General Electric - (elctrical power PUC Tariff)	90,000	90,000	90,000	7
8	159,349	121,466	135,000	Administrative costs (reimb. to county general and road fund)	150,000	150,000	150,000	8
9	17,333	17,762	42,000	Other District Expenses (permitting software)	35,000	35,000	35,000	9
10	25,907	36,245	83,000	Street Light Contracted Services	85,000	85,000	85,000	10
11	284,408	254,928	345,000	TOTAL MATERIALS AND SERVICES	360,000	360,000	360,000	11
12				CAPITAL OUTLAY				12
13			100,000	Street Light Pole/Equipment/Circuit Replacement /Others	100,000	100,000	100,000	13
14	25,221	1,002	555,000	SW 257th Pole Replacement	650,000	650,000	650,000	14
15				NE Halsey St Street Light Replacement and SW 257th Pole Replac	0	0	0	15
16	25,221	1,002	655,000	TOTAL CAPITAL OUTLAY	750,000	750,000	750,000	16
17				DEBT SERVICE				17
18								18
19								19
20	0	0	0	TOTAL DEBT SERVICE	0	0	0	20
21				SPECIAL PAYMENTS				21
22								22
23								23
24	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	24
25				INTERFUND TRANSFERS				25
26								26
27								27
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			0	OPERATING CONTINGENCY				29
30			0	RESERVED FOR FUTURE EXPENDITURE				30
31			448,000	UNAPPROPRIATED ENDING BALANCE	595,000	595,000	595,000	31
32	309,628	255,930	1,448,000	Total Requirements NOT ALLOCATED	1,705,000	1,705,000	1,705,000	32
33				Total Requirements for ALL Org.Units/Programs within fund	0			33
34	624,722	961,564		Ending balance (prior years)				34
35	934,350	1,217,494	1,448,000	TOTAL REQUIREMENTS	1,705,000	1,705,000	1,705,000	35