

Mid-Multnomah County Street Lighting Service District

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



Fiscal Year 2025-2026

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2025-2026

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 22-23	ACTUAL 23-24	BUDGET 24-25	ADOPTED 25-26
Mid-Multnomah County Service District No. 14	\$1,215,110	\$1,568,759	\$1,705,000	\$2,001,000

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

SERVICE DISTRICT	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	ADOPTED 25-26
Mid-Multnomah County Service District No. 14	\$121,466	\$68,288	\$150,000	\$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 adopted \$650,000 in capital program for the fiscal year 2025 – 2026 for the construction phase of the street light replacement project on SW 257th Avenue and \$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 2025-2026, the District adopted 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 Avenue, which will mainly happen during FY 2026 and FY 2027.

RESOURCES
GENERAL

(Fund)

MID-MULTNOMAH COUNTY STREET LIGHTING SERVICE
DISTRICT No. 14

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	Available cash on hand* (cash basis) or				1
2	622,338	959,180	1,140,000	2	Net working capital (accrual basis)	1,436,000	1,436,000	1,436,000	2
3	4,186	3,959	4,000	3	Previously levied taxes estimated to be received	4,000	4,000	4,000	3
4	21,632	43,043	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	561,289	561,877	551,000	7	Street Lighting Assessments	551,000	551,000	551,000	7
8	3,928	700		8	Subrogation				8
9	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	1,215,110	1,568,759	1,705,000	29	Total resources, except taxes to be levied	2,001,000	2,001,000	2,001,000	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	1,215,110	1,568,759	1,705,000	32	TOTAL RESOURCES	2,001,000	2,001,000	2,001,000	32

FORM

LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

MID-MULTNOMAH COUNTY STREET LIGHTING
SERVICE DISTRICT No. 14

GENERAL FUND

(name of fund)

(name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION: Street Light Management	Budget For Next Year 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
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				6
7	79,455	87,557	90,000	7	Portland General Electric - (elctrical power PUC Tariff)	96,000	96,000	96,000	7
8	121,466	68,288	150,000	8	Administrative costs (reimb. to county general and road fund)	150,000	150,000	150,000	8
9	17,762	27,826	35,000	9	Other District Expenses (permitting software)	40,000	40,000	40,000	9
10	36,245	130,809	85,000	10	Street Light Contracted Services	85,000	85,000	85,000	10
11	254,929	314,480	360,000	11	TOTAL MATERIALS AND SERVICES	371,000	371,000	371,000	11
12				12	CAPITAL OUTLAY				12
13			100,000	13	Street Light Pole/Equipment/Circuit Replacement /Others	100,000	100,000	100,000	13
14	1,001	73,397	650,000	14	SW 257th Pole Replacement	650,000	650,000	650,000	14
15				15	NE Halsey St Street Light Replacement and SW 257th Pole Replac	0	0	0	15
16	1,001	73,397	750,000	16	TOTAL CAPITAL OUTLAY	750,000	750,000	750,000	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			595,000	31	UNAPPROPRIATED ENDING BALANCE	880,000	880,000	880,000	31
32	0	0	595,000	32	Total Requirements NOT ALLOCATED	880,000	880,000	880,000	32
33	255,930	387,877	1,110,000	33	Total Requirements for ALL Org.Units/Programs within fund	1,121,000	1,121,000	1121000	33
34	959,180	1,180,882		34	Ending balance (prior years)				34
35	1,215,110	1,568,759	1,705,000	35	TOTAL REQUIREMENTS	2,001,000	2,001,000	2,001,000	35