

Mid-Multnomah County Street Lighting Service District

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



Fiscal Year 2026-2027

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MULTNOMAH COUNTY SERVICE DISTRICT BUDGET FOR FISCAL YEAR 2026-2027

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 23-24	ACTUAL 24-25	BUDGET 25-26	PROPOSED 26-27
Mid-Multnomah County Service District No. 14	\$1,568,759	\$1,803,235	\$2,001,000	\$1,800,000

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

SERVICE DISTRICT	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	PROPOSED 26-27
Mid-Multnomah County Service District No. 14	\$68,288	\$93,615	\$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 Proposed 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 proposes \$360,000 in maintenance expense to replace the current street light photocontrols with a smart node during fiscal year 2026 – 2027. This replacement will allow us to respond to service disruptions, equipment malfunctions and pole knockdowns immediately. This update creates significant operational efficiencies for District staff and allows them to deploy maintenance staff without relying on community service outage reporting. The District will continue to budget \$100,000 in capital project to cover capital expenses as needed and another \$100,000 to respond to miscellaneous emergency lighting equipment replacement.

The District's current assessment is \$75.00 per property per year. For fiscal year 2026-2027, the District proposes no change. This current rate provides the District with the necessary operating resources to match operating, maintenance and capital needs for the fiscal year.

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>2026-2027</u>			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 Available cash on hand* (cash basis) or				1
2	959,180	1,180,882	1,436,000	2 Net working capital (accrual basis)	1,237,000			2
3	3,959	6,461	4,000	3 Previously levied taxes estimated to be received	4,000			3
4	43,043	50,869	10,000	4 Interest	4,000			4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	561,877	559,870	551,000	7 Street Lighting Assessments	555,000			7
8	700	585		8 Subrogation				8
9		4,568		9 Permits				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
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16				16				16
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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	1,568,759	1,803,235	2,001,000	29 Total resources, except taxes to be levied	1,800,000	-	-	29
30				30 Taxes estimated to be received				30
31				31 Taxes collected in year levied				31
32	1,568,759	1,803,235	2,001,000	32 TOTAL RESOURCES	1,800,000	-	-	32

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

FORM

LB-30

REQUIREMENTS SUMMARY
 ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
 (name of fund)

MID-MULTNOMAH COUNTY STREET LIGHTING
 SERVICE DISTRICT No. 14
 (name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION: Street Light Management	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
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	87,557	98,168	96,000	7 Portland General Electric - (elctrical power PUC Tariff)	98,000			7
8	68,288	93,615	150,000	8 Administrative costs (reimb. to county general and road fund)	150,000			8
9	27,826	28,147	40,000	9 Other District Expenses (permitting software)	40,000			9
10	130,809	83,142	85,000	10 Street Light Contracted Services	400,000			10
11	314,480	303,072	371,000	11 TOTAL MATERIALS AND SERVICES	688,000	0	0	11
12				12 CAPITAL OUTLAY				12
13			100,000	13 Street Light Pole/Equipment/Circuit Replacement /Others	100,000			13
14	73,397	15,603	650,000	14 SW 257th Pole Replacement	100,000			14
15				15 NE Halsey St Street Light Replacement and SW 257th Pole Replac	0			15
16	73,397	15,603	750,000	16 TOTAL CAPITAL OUTLAY	200,000	0	0	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			880,000	31 UNAPPROPRIATED ENDING BALANCE	912,000			31
32	0	0	880,000	32 Total Requirements NOT ALLOCATED	912,000	0	0	32
33	387,877	318,675	1,121,000	33 Total Requirements for ALL Org.Units/Programs within fund	888,000			33
34	1,180,882	1,484,560		34 Ending balance (prior years)				34
35	1,568,759	1,803,235	2,001,000	35 TOTAL REQUIREMENTS	1,800,000	0	0	35