Mid-Multnomah County Street Lighting Service District

Mid-Multnomah County Street Lighting Service District No. 14

Adopted 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	ADOPTED 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	ADOPTED 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 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 $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 is adopted with no change to the assessment. This current rate provides the District with the necessary operating resources to match operating, maintenance and capital needs for the fiscal year.

FORM
LB-20

RESOURCES

GENERAL

(Fund)

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

	Historical Data					Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-26		RESOURCE DESCRIPTION				
	Second Preceding Year 2023-24	First Preceding Year 2024-25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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	1,237,000	1,237,000	2
3	3,959	6,461	4,000	3	Previously levied taxes estimated to be received	4,000	4,000	4,000	3
4	43,043	50,869	10,000	4	Interest	4,000	4,000	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	555,000	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
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	1,568,759	1,803,235	2,001,000	29	Total resources, except taxes to be levied	1,800,000	1,800,000	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**	**1,800,000**	**1,800,000**	**32**

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

150-504-020 (rev 10-16)

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								
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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	98,000	98,000	7
8	68,288	93,615	150,000	8	Administrative costs (reimb. to county general and road fund)	150,000	150,000	150,000	8
9	27,826	28,147	40,000	9	Other District Expenses (permitting software)	40,000	40,000	40,000	9
10	130,809	83,142	85,000	10	Street Light Contracted Services	400,000	400,000	400,000	10
11	**314,480**	**303,072**	**371,000**	11	**TOTAL MATERIALS AND SERVICES**	**688,000**	**688,000**	**688,000**	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	73,397	15,603	650,000	14	SW 257th Pole Replacement	100,000	100,000	100,000	14
15				15	NE Halsey St Street Light Replacement and SW 257th Pole Replac	0	0	0	15
16	**73,397**	**15,603**	**750,000**	16	**TOTAL CAPITAL OUTLAY**	**200,000**	**200,000**	**200,000**	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			880,000	31	**UNAPPROPRIATED ENDING BALANCE**	912,000	912,000	912,000	31
32	**0**	**0**	**880,000**	**32**	**Total Requirements NOT ALLOCATED**	**912,000**	**912,000**	**1,800,000**	**32**
33	387,877	318,675	1,121,000	33	Total Requirements for **ALL Org.Units/Programs within fund**	888,000	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**	**1,800,000**	**1,800,000**	**35**