

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR MID-COUNTY STREET LIGHTING
SERVICE DISTRICT NO.14

RESOLUTION NO. 2024-054

Adopting the 2024-25 Budget for the Mid-Multnomah County Street Lighting Service District No. 14 and Making Appropriations

The Multnomah County Board of Commissioners Finds:

- a. The Mid-Multnomah County Street Lighting Service District No. 14 (District) Budget (District's Budget), attached and identified as Exhibit A, was prepared by the District's Budget Officer and has been considered and approved by the District's Budget Committee.
- b. The District's Budget has been certified by the Tax Supervising and Conservation Commission (Commission) in compliance with State law. The Commission certified the approved budget with no objections and one recommendation. The recommendation to correct FY 22-23 actuals was addressed immediately by staff as described in attached Exhibit B.
- c. The Budget as certified is on file in the Budget Office of Multnomah County.

The Multnomah County Board of Commissioners Resolves:

1. The District's Budget attached as Exhibit A is adopted as the budget of Mid-Multnomah County Street Lighting Service District No. 14, Oregon, in the amount of \$1,705,000.
2. The following appropriations are authorized for the fiscal year July 1, 2024, to June 30, 2025:

Fund	Appropriation
General Fund	\$0
Organization Unit or Program- Street Light Management	\$1,110,000
Not allocated to Organization Unit or Program	\$0
Subtotal Appropriations	\$1,110,000
Unappropriated EFB	\$595,000
Total Requirements	\$1,705,000

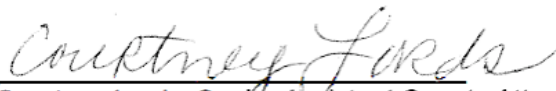
ADOPTED this 13th day of June 2024.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR MID-COUNTY
STREET LIGHTING SERVICE DISTRICT
NO. 14

Jessica Vega Pederson, Chair

REVIEWED:
JENNY MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON


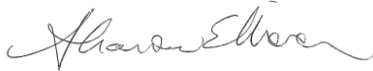



By 
Courtney Lords, Senior Assistant County Attorney

SUBMITTED BY: Margi Bradway, Director, Department of Community Services

EXHIBIT A

**MID-COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14
Budget Committee Approval**

The following members of the budget committee for the Mid-County Street Lighting Service District No. 14 met on May 2, 2024 and approved the proposed budget for Fiscal Year 2024-2025:

Jessica Vega Pederson	
Sharon Meieran	
Jesse Beason	
Julia Brim-Edwards	
Lori Stegmann	

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 approved \$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 has 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		2
3	3,894	4,186	4,000	3 Previously levied taxes estimated to be received	4,000	4,000		3
4	3,411	21,632	10,000	4 Interest	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		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	-	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	-	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)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			
	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				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	81,819	79,455	85,000	7 Portland General Electric - (elctrical power PUC Tariff)	90,000	90,000		7
8	159,349	121,466	135,000	8 Administrative costs (reimb. to county general and road fund)	150,000	150,000		8
9	17,333	17,762	42,000	9 Other District Expenses (permitting software)	35,000	35,000		9
10	25,907	36,245	83,000	10 Street Light Contracted Services	85,000	85,000		10
11	284,408	254,928	345,000	11 TOTAL MATERIALS AND SERVICES	360,000	360,000	0	11
12				12 CAPITAL OUTLAY				12
13			100,000	13 Street Light Pole/Equipment/Circuit Replacement /Others	100,000	100,000		13
14	25,221	1,002	555,000	14 SW 257th Pole Replacement	650,000	650,000		14
15				15 NE Halsey St Street Light Replacement and SW 257th Pole Replac	0	0		15
16	25,221	1,002	655,000	16 TOTAL CAPITAL OUTLAY	750,000	750,000	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			448,000	31 UNAPPROPRIATED ENDING BALANCE	595,000	595,000		31
32	309,628	255,930	1,448,000	32 Total Requirements NOT ALLOCATED	1,705,000	1,705,000	0	32
33				33 Total Requirements for ALL Org.Units/Programs within fund	0			33
34	624,722	961,564		34 Ending balance (prior years)				34
35	934,350	1,217,494	1,448,000	35 TOTAL REQUIREMENTS	1,705,000	1,705,000	0	35

EXHIBIT B



**Tax Supervising
and Conservation
Commission**

808 SW 3rd Ave, Suite 540
Portland, Oregon, 97204

(503) 988-3054

TSCC@multco.us

tscmultco.com

5/23/2024

Chair Jessica Vega Pederson and Board of County Commissioners
Mid-Multnomah County Street Lighting Service District
501 SE Hawthorne Blvd
Portland, Oregon 97214

RE: Mid-Multnomah County Street Lighting Service District's 2024-25 Approved Budget Certification

Dear Chair Jessica Vega Pederson and Board of County Commissioners:

The Tax Supervising and Conservation Commission has completed its review and consideration of the 2024-25 Approved Budget for Mid-Multnomah County Street Lighting Service District. This review was undertaken according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15th deadline and at least 30 days prior to the budget hearing, as required by statute. The estimates (shown on the following page) were judged reasonable for the purposes indicated.

The document complied with local budget law with one exception: FY 2023 actuals were out of balance. Accuracy in prior year numbers are important for showing the community accurate and comparable numbers and demonstrating compliance with budget law. District staff immediately corrected the issue after TSCC noted the needed changes; however the budget had already been formerly approved with the errors. As a result, the TSCC certifies by a majority vote of the commissioners that has one recommendation and no objections concerning the budget:

The budget as approved was out of balance for the listed FY 22-23 actuals, a calculation error. We advised the district to correct the budget document before budget adoption for accuracy and transparency with the public, and they quickly compiled. Once the Proposed budget document is approved, it cannot be changed to fix errors, but any typographical or calculation errors can easily be fixed between the Approved and Adopted versions of the budget. Therefore, we recommend the district finalize and note the corrections to the Board prior to budget adoption to ensure transparency with the public throughout the process.

Please file a complete copy of the Adopted Budget with the Commission no later than July 15, 2024. If extra time is needed, please request an extension from TSCC staff. Thank you for the opportunity to review this budget.

Yours truly,
Allegra Willhite, TSCC Executive Director

Total FY 2024-2025 Approved Budget 1,705,000

Mid-County Lighting

Fund	Appropriations	Unappropriated Fund Balance	Total Budget
General Fund	1,110,000	595,000	1,705,000
Total	\$ 1,110,000	\$ 595,000	\$ 1,705,000

The district does not levy a tax rate.