

Multnomah County Service District

Mid-County Street Lighting Service District No. 14

Proposed Budget



Fiscal Year 2017-2018

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MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2017-2018

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 14-15	ACTUAL 15-16	BUDGET 16-17	PROPOSED 17-18
Mid-County Service District No. 14	\$884,668	\$1,001,505	\$468,500	\$737,000

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

SERVICE DISTRICT	ACTUAL 14-15	ACTUAL 15-16	BUDGET 16-17	PROPOSED 17-18
Mid-County Service District No. 14	\$28,353	\$58,981	\$60,000	\$60,000

MULTNOMAH COUNTY SERVICE DISTRICT PROPOSED BUDGET FOR FISCAL YEAR 2017-2018

Budget Message — Mid-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's Division provides administration, development review/coordination and manages contracts for system maintenance and repair of the District's infrastructure.

The District budget was approved at a \$100,000 capital program for the fiscal year 2017 – 2018 to replace District assets which have reached end-of-life and develop plans to replace 500 high pressure sodium ornamental street lights with the energy efficient Light Emitting Diode (LED) decorative luminaire solution.

The District's current assessment is \$60.00 per property per year. For fiscal year 2017-2018, the district proposes no change in this rate. This rate provides the District with the necessary operating resources to match needs.

**FORM
LB-20**

**RESOURCES
GENERAL**
(Fund)

MID-COUNTY DISTRICT No. 14
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2017- 2018			
	Actual		Adopted Budget This Year 2016 - 2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015 - 2016						
1				1. Available cash on hand* (cash basis) or				1
2	429,546	547,600	15,500	2. Net working capital (accrual basis)	285,000			2
3	6,990	6,498	6,000	3. Previously levied taxes estimated to be received	5,000			3
4	2,379	2,587	2,000	4. Interest	2,000			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	445,230	444,820	445,000	7. Assessments	445,000			7
8				8. Other				8
9				9				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	884,145	1,001,505	468,500	29. Total resources, except taxes to be levied	737,000	0	0	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	884,145	1,001,505	468,500	32. TOTAL RESOURCES	737,000	0	0	32

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

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
MID-COUNTY DISTRICT No. 14 - GENERAL FUND**

(name of organizational unit - fund)

MID-COUNTY DISTRICT No. 14

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2017 - 2018			
	Actual		Adopted Budget This Year 2016 - 2017		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
8	289,133	217,483	130,000	8 Energy, maintenance and pole rental expenses	130,000			8
9				9 (services provided by Portland General				9
10				10 Electric)				10
11	28,353	58,981	60,000	11 Administrative costs (reimbursement to county	60,000			11
12				12 general fund and road fund)				12
13	19,059	22,087	95,000	13 Other street light maintenance expenses	95,000			13
14	336,545	298,551	285,000	14 TOTAL MATERIALS AND SERVICES	285,000	0	0	14
				CAPITAL OUTLAY				
15	0	601,366	183,500	15 LED Conversion Project	0			15
16				16 Street Light Pole/Equipment Replacement	100,000			16
17				17				17
18				18				18
19				19				19
20				20				20
21	0	601,366	183,500	21 TOTAL CAPITAL OUTLAY	100,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23				23				23
24				24				24
25	0	0	0	25 TOTAL TRANSFERS	0	0	0	25
				26 OPERATING CONTINGENCY	0			
26	547,600	101,588		27 Ending balance (prior years)				26
27			0	28 UNAPPROPRIATED ENDING FUND BALANCE	352,000			27
28	884,145	1,001,505	468,500	29 TOTAL REQUIREMENTS	737,000	0	0	28