

BEFORE THE GOVERNING BODY OF THE  
MEADOWVIEW SERVICE DISTRICT SDL-1  
FOR COLUMBIA COUNTY, OREGON

In The Matter Of a Supplemental Budget Reallocating )  
Appropriations Between Categories ) **Resolution No. 1-2025**  
In the **2024-2025 Fiscal Year Budget** )

**WHEREAS**, ORS 294.471 permits the County to make one or more supplemental budgets by resolution where there is an occurrence or condition that was not known at the time the original budget was prepared; and

**WHEREAS**, the Meadowview Service District budget has experienced occurrences/conditions not ascertained when preparing the original budget, which necessitates a change in financial planning, that being recognizing additional revenue and corrections between allocation of budget categories; and

**WHEREAS**, this supplemental budget #1 is for the Meadowview Service District and increases the fund budget by more than 10%; and

**WHEREAS**, ORS 274.473 requires a public hearing if the amended estimated expenditure in the fund differ by more than 10% from the expenditures in the budget; and

**WHEREAS**, the County published notice of the hearing on the supplemental budget on June 13, 2025, at least 5 days before the hearing; and

**WHEREAS**, a public hearing was held on the supplemental budgets for the above funds on June 25, 2025;

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the 2024-2025 fiscal year budget for the Meadowview Service District be modified as detailed in *Exhibit A* for the specific purpose of recognizing additional revenues and providing appropriations to cover expenditures through June 30, 2025.

Dated in St. Helens, Oregon this 25th day of June, 2025.

BOARD OF COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: \_\_\_\_\_  
Kellie Jo Smith, Chair

By: \_\_\_\_\_  
Casey Garrett, Commissioner

By: \_\_\_\_\_  
Margaret Magruder, Commissioner

Approved as to form:

By: \_\_\_\_\_  
Office of County Counsel

## EXHIBIT A

### SUPPLEMENTAL BUDGET #2 NARRATIVE

1. Meadowview Service District, additional revenues received Over 10%

Meadowview Service District was originally budgeted to receive \$2,750 in Property Taxes and interest for Fiscal Year 2024-2025. Property tax collections for the year have exceeded the budgeted amount and the beginning balance forward was also more than anticipated. This generated \$1,072 in additional revenues, which is more than 10% of the 24-25 Budget.

To expend the additional revenues, the Budget must be restated to recognize those revenues and re-allocate expenditure categories to adjust for the additional expenditures.

Need to reallocate funds in the Meadowview Service District budget to include additional revenues of \$1,072 and allocate an additional \$1,350 to Materials and Services Budget and reduce the Contingency Budget by (\$278) for a net effect of \$1,072.

Department: **Meadowview Service District Fund 817**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE + = increase - = decrease	NEW Budget
<b>Revenue</b>				
817-483.00-399.01-000-00	Beginning Balance-Unrestricted	0	1,702	1,702
	Total Resources	0	1,702	1,702
<b>Personal Services</b>				
		0	0	0
	<b>Total Personal Services -</b>	0	0	0
<b>Materials &amp; Services</b>				
817-483.00-490.00-452-00	Repairs & Maintenance Equipment	0	1,904	1,904
817-483.00-490.00-500-00	Office Supplies	0	76	76
		0	0	0
	<b>Total Materials &amp; Services</b>	0	1,980	1,980
<b>Contingency</b>				
		500	-278	222
		0	0	0
	<b>Total Contingency</b>	500	-278	222
	<b>Total Expenditures</b>	500	1,702	2,202
Total Change should = 0 >>			0	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Pamela Smith	Date	6/9/2025	
				Supp #2

EXHIBIT A

COLUMBIA COUNTY  
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2025

MEADOWVIEW SERVICE DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>MEADOWVIEW SERVICE DISTR</u>						
<u>REVENUE</u>						
817-483.00-310.00-000-00	PROPERTY TAX-CURRENT	7.57	2,258.73	.00	1,851.00 (	407.73) 122.03
817-483.00-310.10-000-00	PROPERTY TAX-PRIOR YEARS	2.64	33.31	.00	27.00 (	6.31) 123.37
817-483.00-324.40-000-00	FOREST, LAND SALES & ROYAL	.00	.00	.00	20.00	20.00 .00
817-483.00-330.00-000-00	INTEREST ALLOCATIONS	.00	54.88	.00	15.00 (	39.88) 365.87
817-483.00-331.00-000-00	INTEREST-UNSEGREGATED TA	.06	3.76	.00	10.00	6.24 37.60
817-483.00-399.01-000-00	BEG BALANCE-UNRESTRICTED	.00	1,071.41	.00	.00 (	1,071.41) .00
817-483.00-399.04-000-00	BEG BALANCE-RESTRICTED	.00	.00	.00	827.00	827.00 .00
	TOTAL MEADOWVIEW SERVICE	10.27	3,422.09	.00	2,750.00 (	672.09) 124.44
<u>EXPENDITURES</u>						
817-483.00-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	.00	.00	.00	250.00	250.00 .00
817-483.00-490.00-413-00	UTIL-ELECTRICITY	.00	1,812.92	.00	2,000.00	187.08 90.65
817-483.00-490.00-452-00	REPAIRS & MAINT-EQUIPMENT	708.60	1,442.58	.00	.00 (	1,442.58) .00
817-483.00-490.00-500-00	OFFICE SUPPLIES	.00	75.66	.00	.00 (	75.66) .00
	TOTAL MATERIALS & SERVICES	708.60	3,331.16	.00	2,250.00 (	1,081.16) 148.05
817-483.00-490.00-880-00	CONTINGENCY	.00	.00	.00	500.00	500.00 .00
	TOTAL CONTINGENCY	.00	.00	.00	500.00	500.00 .00
	TOTAL MEADOWVIEW SERVICE	708.60	3,331.16	.00	2,750.00 (	581.16) 121.13
	NET MEADOWVIEW SERVICE D	( 698.33)	90.93	.00	.00 (	90.93) .00
	FUND NET REVENUE/ EXPENDI	( 698.33)	90.93	.00	.00 (	90.93) .00