



Columbia County Oregon

To: Meadowview Service District Budget Committee
From: Margaret Magruder, Budget Officer
Date: May 5, 2025
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2025-2026 proposed budget for consideration by the Budget Committee.

Meadowview Service District SDL-1 is a special assessment district for street lighting. A Resolution and Order was entered into in January 1971 for the financing and construction of street lighting works for the District with Portland General Electric (PGE). On June 30, 2006, the Meadowview Service District entered into an IGA with Columbia River People's Utility District (CRPUD) to transfer District to CRPUD Rate Schedule 60, which includes a rate that is priced based on the cost of providing electrical energy to the street light fixtures, but does not include an allowance for recovery of capital or maintenance.

The members of the district pay property taxes which pay for the cost of the utility bills, cost of maintenance of the lighting fixtures and the administration of the District. The format of the budget remains unchanged from last year.

Pursuant to Oregon Budget Law, the Budget Detail Report shows the historical data of actual expenditures and resources for the two preceding years and the adopted budget for the current fiscal year 2024-2025 for each line item. My recommendations are listed under the column entitled "2025-2026 Proposed by Budget Officer" Your action will appear under the column entitled "2025-2026 Approved by Budget Committee" and the final appropriation will appear under the column entitled "2025-2026 Adopted by Governing Body"

The policy of the District is to establish cash reserves at an amount that would fund four months of utility bills which would keep the District funded until the November property tax payments are distributed plus a contingency for maintenance emergencies.

The fiscal year 2025-2026 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is **\$3,114.00**.

The tax levy this year is increased from last year's levy due to a lesser balance forward than in previous years because of increased electric costs and in order to keep an ending fund balance that is consistent with policy.

Respectfully submitted,

Margaret Magruder

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Budget Officer