

**Meadowview Service District
Columbia County, Oregon**

Adopted Budget FY2022 - 2023





Columbia County Oregon

To: Meadowview Service District Budget Committee
From: Margaret Magruder, Budget Officer
Date: May 12, 2022
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2022-2023 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 2021-2022 for each line item. My recommendations are listed under the column entitled "2022-2023 Proposed by Budget Officer" Your action will appear under the column entitled "2022-2023 Approved by Budget Committee" and the final appropriation will appear under the column entitled "2022-2023 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.

There was a clerical error at the Assessor's Office resulting in the special assessment taxes of \$1,200.00 levied for 2021-2022 to be uncollected. A letter was sent to all citizens affected by the clerical error notifying them of the error and that the 2021-2022 special assessment tax would be collected along with the 2022-2023 special assessment tax. These changes will be made as a clerical error in accordance with Oregon Revised Statute (ORS) 311.205. The additional taxes shall be added to each special assessment account on the 2022-2023 assessment and tax roll and will be payable along with all other taxes and assessments for that year starting on November 15, 2022.

The fiscal year 2022-2023 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is **\$2,703.00**.

The tax levy this year is increased from last year's levy in order to keep an ending fund balance that is consistent with policy.

Respectfully submitted,

Margaret Magruder

Margaret Magruder
Budget Officer

Meadowview Service District Budget Committee Members

Al Pierce expiration 12/31/2022

Open Position

Open Position

Casey Garrett expiration 12/31/2024

Henry Heimuller expiration 12/31/2022

Margaret Magruder expiration 12/31/2024

Columbia County, Oregon Office x +

columbiacountyor.gov/meadowview-lighting-district

Apps ADP Admin ARPA ARPA Reporting Bluebeam Caselle CC CC Admin CCSO Reporting CPI-U Keefe Mail PERS SFMS Verizon

MeadowView Lighting Service District

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Governing Body

Columbia County Board of Commissioners
230 Strand St. Saint
Helens, Oregon 97051
Phone: 503-397-4322 Fax: 503-397-7243

[Meadowview Meeting Agendas and Minutes](#)

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Meadowview Service District, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at 230 Strand Street St. Helens, Oregon 97051 in room 310. The meeting will take place on May 12, 2022 at 10:00 a.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 12, 2022 at (<https://www.columbiacountyor.gov/meadowview-lighting-district>).

Budget Committee GoToMeeting Information:

Notice: Budget Committee Meetings will be conducted as hybrid sessions. In addition to the in person location listed above, the meetings will also be available on the web as follows:

<https://meet.goto.com/831454733>

United States (Toll Free): 1 866 899 4679

Access Code: 831-454-733

Meadowview Budget Documents

[FY2021-2022 Meadowview Adopted Budget](#)

7:50 AM
5/4/2022

CH22-1083

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Meadowview Service District SDL-I

Resource Estimates

Acct No.	Line No.		
		Beginning Fund Balance:	
00-3004	1	Available cash on hand	0.00
00-3015	3	Previously levied taxes estimated to be received	1,300.00
		Interest - Unsegregated Tax	5.00
00-3022	4	Interest	5.00
	5	Other Resources	
00-3040	6	Mineral Royalties/Land Sales	20.00
	29	Total Resources, exc Taxes to be levied	<u>1,330.00</u>
	30	Taxes necessary to balance	2,500.00
00-3010	31	Taxes collected in year levied	2,500.00
	32	Total Resources	<u><u>3,830.00</u></u>



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Model Budget Committee Motion for the Meadowview Service District

I would like to make the following motion on the budget and property tax levy required for the Meadowview Lighting Service District:

The budget is \$3,830.

The levy for the service district will be \$2,703 and the levy for the prior year uncollected will be \$1,200.

Thus I move that we approve the budget and tax levies for the Fiscal Year 2022-2023.

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

In the Matter of the Adoption of the) Budget for Meadowview Service District) SDL-1 for Fiscal Year 2022-2023 and) the Appropriation and Levying of Special) Assessment Taxes) _____)	RESOLUTION NO. 1-2022
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THIS MATTER having come before the Board of County Commissioners of Columbia County, Oregon sitting as the governing body of Meadowview Service District SDL-1 on the 29th day of June, 2022; and

WHEREAS, the Meadowview Budget Committee sitting as budget committee for Meadowview Service District SDL-1 approved the budget for the Meadowview Service District SDL-1 for fiscal year 2022-2023 on June 1, 2022; and

WHEREAS, the Board of County Commissioners sitting as governing body of the district has received the budget and made any necessary modifications and the same is now ready for adoption;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2022-2023 budget for the Meadowview Service District SDL-1 in the total amount of \$3,830 be, and hereby is, adopted; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2022 for the purpose of operating the Meadowview Service District SDL-1 for the fiscal year 2022-2023 be, and hereby are, appropriated as shown below:

SCHEDULE OF APPROVED APPROPRIATIONS

Materials & Services	\$2,515
Operating Contingencies	<u> \$895</u>
 TOTAL APPROPRIATIONS	 <u>\$3,410</u>

IT IS FURTHER RESOLVED that the Board of County Commissioners sitting as governing body of the Meadowview Service District SDL-1 hereby imposes the special assessment taxes provided for in the adopted budget in the aggregate amount of \$2,703 and that these taxes are hereby imposed and categorized for tax year 2022-2023 upon the assessed value of all taxable property within the Meadowview Service District SDL-1 as of 1:00 a.m., January 1, 2022. The following allocation and

categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy:

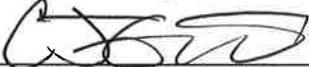
	Subject to the General Government Limitation	Excluded from the Limitation
Special Assessment	\$2,703	\$ -0-

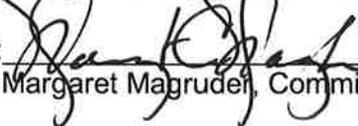
IT IS FURTHER RESOLVED that the Budget Officer certify to the County Clerk and County Assessor of Columbia County, Oregon, the special assessment tax levy made by this resolution, the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 29th day of June, 2022.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Henry Heimuller, Chair

By: 
Casey Garrett, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel

L I N E #	HISTORICAL DATA			FTE 2020/2021	L I N E #	RESOURCE/REQUIREMENT DESCRIPTION PROPOSED	FTE 2022/2023	Budget for next Year 2022-2023			L I N E #
	Actual		3					2022-2023 Proposed by Budget Officer	2022-2023 Approved by Budget Committee	2022-2023 Adopted by Governing Body	
	Second Preceeding Year 06/30/20	First Preceeding Year 06/30/21	Adopted Budget This Year 06/30/22								
1					1	MEADOWVIEW SERVICE DISTRICT					1
2	2,506	1,251	1,200		2	817-483.00-310.00-000-00 Property Tax-Current		2,500	-	-	2
3	89	103	100		3	817-483.00-310.10-000-00 Property Tax-Prior Years		1,300	-	-	3
4	17	-	-		4	817-483.00-324.40-000-00 Forest, Land Sales & Royalties		20	-	-	4
5	103	31	30		5	817-483.00-330.00-000-00 Interest Allocations		5	-	-	5
6	1	0	30		6	817-483.00-331.00-000-00 Interest-Unsegregated Tax		5	-	-	6
7	2,774	3,106	2,670		7	817-483.00-399.01-000-00 Beg Balance-Unrestricted		-	-	-	7
8	-	-	-		8	817-483.00-399.05-000-00 Beg Balance-NonSpendable		-	-	-	8
9	5,490	4,492	4,030		9	TOTAL RESOURCES	10	3,830	-	-	9
10	100	100	100		10	817-483.00-490.00-305-00 Prof Fees-Bank Fees		100	-	-	10
11	-	-	-		11	817-483.00-490.00-305-04 Prof Fees-Audit & Accounting		70	-	-	11
12	-	199	145		12	817-483.00-490.00-305-06 Prof Fees-Admin Fee		145	-	-	12
13	1,281	1,907	1,500		13	817-483.00-490.00-413-00 Util-Electricity		1,600	-	-	13
14	-	-	-		14	817-483.00-490.00-452-00 Repairs & Maint-Equipment		400	-	-	14
15	253	64	500		15	817-483.00-490.00-500-00 Office Supplies		-	-	-	15
16	-	189	-		16	817-483.00-490.00-510-00 Advertising-Legal		200	-	-	16
17	1,634	2,459	2,245		17	TOTAL MATERIALS & SERVICES	2	2,515	-	-	17
18	-	-	985		18	817-483.00-490.00-880-00 Contingency		895	-	-	18
19	-	-	985		19	TOTAL CONTINGENCIES	6	895	-	-	19
20	-	-	800		20	817-483.00-490.00-900-00 Reserve for Future Expend		420	-	-	20
21	-	-	800		21	TOTAL UNAPPROPRIATED	7	420	-	-	21
22	750	-	-		22	817-483.00-490.00-952-00 Special Pymnts-Meadowview		-	-	-	22
23	750	-	-		23	TOTAL SPECIAL PAYMENTS	8	-	-	-	23
24	2,384	2,459	4,030		24	TOTAL REQUIREMENTS	9	3,830	-	-	24
25	3,106	2,033	-		25	CONTRIBUTION TO/(FROM) FUND		-	-	-	25
26					26						26
27					27	FUND 817 SUMMARIES					27
28					28						28
29	5,490	4,492	4,030		29	TOTAL FUND 817 RESOURCES		3,830	-	-	29
30	2,384	2,459	4,030		30	TOTAL FUND 817 REQUIREMENTS		3,830	-	-	30
31	3,106	2,033	-		31	TOTAL CONTRIBUTION TO/(FROM) FUND		-	-	-	31
32					32						32
33					33	Fund 817 Summary					33
34	-	-	-		34	1. Total Personal Services.....		-	-	-	34
35	1,634	2,459	2,245		35	2. Total Materials and Services.....		2,515	-	-	35
36	-	-	-		36	3. Total Capital Outlay.....		-	-	-	36
37	-	-	-		37	4. Total Debt Service.....		-	-	-	37
38	-	-	-		38	5. Total Transfers.....		-	-	-	38
39	-	-	985		39	6. Total Contingencies.....		895	-	-	39
40	-	-	800		40	7. Total Special Payments.....		420	-	-	40
41	750	-	-		41	8. Total Unappropriated / Reserved for Future Expenditure		-	-	-	41
42	2,384	2,459	4,030		42	9. Total Requirements.....		3,830	-	-	42
43					43						43
44	5,490	4,492	4,030		44	10. Total Resources Except Property Taxes.....		3,830	-	-	44
45	-	-	-		45	11. Property Taxes Estimated to Be Received.....		-	-	-	45
46	5,490	4,492	4,030		46	12. Total Resources (add lines 10 and 11).....		3,830	-	-	46
47	3,106	2,033	-		47			-	-	-	47

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Columbia County

FORM LB-50 2022-3

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Meadowview Service District SDL-1 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>230 Strand Street</u> <small>Mailing Address of District</small>	<u>Saint Helens</u> <small>City</small>	<u>Oregon</u> <small>State</small>	<u>97051</u> <small>ZIP code</small>	<u>7/1/2022</u> <small>Date</small>
<u>Louise Kallstrom</u> <small>Contact Person</small>	<u>Finance & Tax Director</u> <small>Title</small>	<u>(503) 397-7252</u> <small>Daytime Telephone</small>	louise.kallstrom@columbiacountyor.gov <small>Contact Person E-Mail</small>	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	\$2,703	
2.	Local option operating tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 Lighting District Special Assessment	264.350	2703	
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.