

**Meadowview Service District
Columbia County, Oregon**

Adopted Budget FY2020 - 2021





Columbia County Oregon

To: Meadowview Service District Budget Committee
From: Henry Heimuller, Budget Officer
Date: May 13, 2020
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2020-2021 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 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 2019-2020 for each line item. My recommendations are listed under the column entitled "FY21 Proposed." Your action will appear under the column entitled "FY21 Approved," and the final appropriation will appear under the column entitled "FY21 Adopted."

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 2020-2021 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is **\$1,200.00**.

The tax levy this year is \$1,222 lower than last year's levy. The ending fund balance projection is \$3,200, which is still fairly high, so a decrease in new taxes will be needed to cover the cost of electricity and administration of the district.

Respectfully submitted,

Henry Heimuller

Henry Heimuller
Budget Officer

Meadowview Service District Budget Committee Members

Al Pierce

Ashley Wood

Open Position

Henry Heimuller

Margaret Magruder

Alex Tardif

AFFIDAVIT OF PUBLICATION

COUNTY OF COLUMBIA
STATE OF OREGON SS.

I, Jeremy Ruark, being first duly sworn, depose and say that I am The Publisher of The Chronicle, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at St. Helens, in the aforesaid county and state; that the

Columbia County Dept Finance & Taxation
Meadowview LB-1
CH20-1423

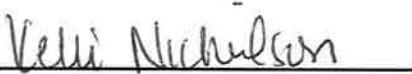
Was published 1 (one) successive and consecutive week(s) in the following issues:

June 3


Jeremy Ruark

Subscribed and sworn before me this

13th day of June, 2020





CH20-1423

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Meadowview Service District SDL-1 (Columbia County) Board of Commissioners will be held on June 16, 2020 at 5:00 pm at 230 Strand St., Courthouse Annex Conference Room in St. Helens, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Meadowview Service District SDL-1 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 230 Strand Street in St Helens, between the hours of 8:30 a.m. and 5 p.m. Monday through Friday. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. This meeting will be conducted in person, digitally via <https://global.gotomeeting.com/join/367944893> and by phone 1-(846)-749-3112 access code 367-944-893.

Contact: Louise Kesteven, Finance and Tax Director Telephone: 503-397-7252 Email: louise.kesteven@columbiacountyoregon.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Approved Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	2,014	2,210	3,200
All Other Resources Except Property Taxes	69	30	30
Property Taxes Estimated to be Received	3,269	2,482	1,300
Total Resources	5,352	4,722	4,530

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Materials and Services	2,578	3,122	2,789
Contingencies	0	800	942
Special Payments	0	0	0
Unappropriated Ending Balance/Reserved Future Expenditure	2,774	800	800
Total Requirements	5,352	4,722	4,530
FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING			
Tax Levy decrease due to higher beginning fund balance in FY2020-2021.			
PROPERTY TAX LEVIES			
Permanent Rate Levy (rate times per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	3366	2618	1200
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Total	\$0	\$0

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, 2020 to June 30, 2020, will be held at 230 Strand Street St. Helens, Oregon 97051. The meeting will take place on May 13, 2020 at 1:00 p.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 13, 2020 at (<https://www.columbiacountyor.gov/meadowview-lighting-district>).

Notice: If the Pandemic precautions are still in place on May 13, 2020, the meeting will be conducted digitally by phone or by other electronic means. Information about the meetings and public comment process will be placed on the Columbia County website, above.

Meadowview Budget Documents

- [FY20 Meadowview Proposed Budget](#)
- [FY19 Meadowview Appropriated Budget](#)
- [FY19 Meadowview Proposed Budget](#)
- [FY18 Meadowview Appropriated Budget](#)
- [FY18 Meadowview Proposed Budget Book](#)
- [FY17 Appropriated Budget](#)
- [FY17 Proposed Budget](#)
- [FY16 Appropriated Budget](#)
- [FY16 Proposed Budget](#)

Meadowview Annual Financial Report

- [FY16 Annual Financial Report](#)
- [FY15 Annual Financial Report](#)
- [FY14 Annual Financial Report](#)

INFORMATION FOR ASSESSOR

MEADOWVIEW LIGHTING SERVICE DISTRICT SDL-1

FISCAL YEAR 2020-2021

Items	Size	Original Rate	Tax Rate 2020-2021	% of Tax
6	HPS (high pressure sodium)	845.55		
5	25' Aluminum Posts	941.03		
		<u>1,786.58</u>	428.55	33.0419%
Viewcrest-Annexed to Meadowview		Area Code	02-11	25+2=27 (2 doubles)
9	HPS (high pressure sodium)	1,268.34		
9	25' Aluminum Posts	1,693.83		
		<u>2,962.17</u>	710.55	54.7839%
Kruggel Tracts		Area Code	01-10	40+3=43 (3 doubles)
2	HPS (high pressure sodium)	281.85		
2	25' Aluminum Posts	376.41		
		<u>658.26</u>	157.90	12.1742%
		Area Code	01-08	6
Total Current Rate		<u>5,407.00</u>	<u>1,297.00</u>	<u>100.0000%</u>
Taxes necessary to balance			1,200	
Plus taxes not expected to collect			7.5%	<u>97</u>
Total assessment 2020-2021			<u><u>1,297</u></u>	levy for district in motion

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 \$4,530.

The levy for the service district will be \$1,200.

Thus I move that we approve the budget and tax levy for the Fiscal Year 2020-2021.

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 2020-2021 and) RESOLUTION NO. 1-2020
 the Appropriation and Levying of Special)
 Assessment Taxes)
 _____)

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 24th day of June 2020; 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 2020-2021 on May 13, 2020; 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 Fiscal Year 2020-2021 budget for the Meadowview Service District SDL-1 in the total amount of \$4,530 be, and hereby is, adopted; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2020, for the purpose of operating the Meadowview Service District SDL-1 for the fiscal year 2020-2021 be, and hereby are, appropriated as shown below:

SCHEDULE OF APPROVED APPROPRIATIONS

Materials & Services	\$2,788
Operating Contingencies	<u>942</u>
 TOTAL APPROPRIATIONS	 <u>\$3,730</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 \$1,200 and that these taxes are hereby imposed and categorized for tax year 2020-2021 upon the assessed value of all taxable property within the Meadowview Service District SDL-1 as of 1:00 a.m., January 1, 2020. 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	\$1,200	\$ -0-

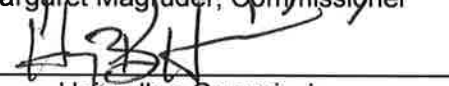
IT IS FURTHER RESOLVED that the Budget Officer shall certify to the County Clerk and County Assessor of Columbia County, Oregon, the special assessment tax levy made by this resolution, the notice of property tax, and shall file with the Clerk's Office a copy of the budget as finally adopted.

DATED at St. Helens, Oregon this 24th day of June, 2020.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Alex Tardif, Chair

By: 
Margaret Magruder, Commissioner

By: 
Henry Heimuller, Commissioner

Approved as to form:

By: 
Office of County Counsel

L I N E #	HISTORICAL DATA			FTE 2019/2020	L I N E #	RESOURCE/REQUIREMENT DESCRIPTION PROPOSED	FTE 2020/2021	Budget for next Year 2020-2021			L I N E #
	Actual		Adopted					2020-2021	2020-2021	2020-2021	
	Second Preceeding Year 06/30/18	First Preceeding Year 06/30/19	Budget This Year 06/30/20					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					1	MEADOWVIEW SERVICE DISTRICT					1
2	2,231	3,152	2,422		2	817-483.00-310.00-000-00 Property Tax-Current		1,200	1,200	1,200	2
3	65	117	60		3	817-483.00-310.10-000-00 Property Tax-Prior Years		100	100	100	3
4	30	61	30		4	817-483.00-330.00-000-00 Interest Allocations		30	30	30	4
5	4	7	-		5	817-483.00-324.40-000-00 Forest, Land Sales & Royalties		-	-	-	5
6	1,745	2,014	2,195		6	817-483.00-399.04-000-00 Beginning Balance-Restricted		3,200	3,200	3,200	6
7	-	-	15		7	817-483.00-399.05-000-00 Beginning Balance-NonSpendable		-	-	-	7
8	4,076	5,352	4,722		8	TOTAL RESOURCES	10	4,530	4,530	4,530	8
9	100	200	100		9	817-483.00-490.00-305-00 Prof Fees-Bank Fees		100	100	100	9
10	750	750	750		10	817-483.00-490.00-305-06 Prof Fees-Admin Fee		188	188	188	10
11	948	1,192	1,272		11	817-483.00-490.00-413-00 Util-Electricity		1,500	1,500	1,500	11
12	264	437	1,000		12	817-483.00-490.00-500-00 Office Supplies		1,000	1,000	1,000	12
13	2,062	2,578	3,122		13	TOTAL MATERIALS & SERVICES	2	2,788	2,788	2,788	13
14	-	-	800		14	817-483.00-490.00-880-00 Contingency		942	942	942	14
15	-	-	800		15	TOTAL CONTINGENCIES	6	942	942	942	15
16	-	-	800		16	817-483.00-490.00-900-00 Reserve for Future Expenditures		800	800	800	16
17	-	-	800		17	TOTAL UNAPPROPRIATED	7	800	800	800	17
18	2,062	2,578	4,722		18	TOTAL REQUIREMENTS	9	4,530	4,530	4,530	18
19	2,014	2,774	-		19	CONTRIBUTION TO/(FROM) FUND		-	-	-	19
20					20						20
21					21	FUND 817 SUMMARIES					21
22					22						22
23	4,076	5,352	4,722		23	TOTAL FUND 817 RESOURCES		4,530	4,530	4,530	23
24	2,062	2,578	4,722		24	TOTAL FUND 817 REQUIREMENTS		4,530	4,530	4,530	24
25	2,014	2,774	-		25	TOTAL CONTRIBUTION TO/(FROM) FUND		-	-	-	25
26					26						26
27					27	Fund 817 Summary					27
28	-	-	-		28	1. Total Personal Services.....		-	-	-	28
29	2,062	2,578	3,122		29	2. Total Materials and Services.....		2,788	2,788	2,788	29
30	-	-	-		30	3. Total Capital Outlay.....		-	-	-	30
31	-	-	-		31	4. Total Debt Service.....		-	-	-	31
32	-	-	-		32	5. Total Transfers.....		-	-	-	32
33	-	-	800		33	6. Total Contingencies.....		942	942	942	33
34	-	-	800		34	7. Total Special Payments.....		800	800	800	34
35	-	-	-		35	8. Total Unappropriated / Reserved for Future Expenditure.		-	-	-	35
36	2,062	2,578	4,722		36	9. Total Requirements.....		4,530	4,530	4,530	36
37					37						37
38	4,076	5,352	4,722		38	10. Total Resources Except Property Taxes.....		4,530	4,530	4,530	38
39	-	-	-		39	11. Property Taxes Estimated to Be Received.....		-	-	-	39
40	4,076	5,352	4,722		40	12. Total Resources (add lines 10 and 11).....		4,530	4,530	4,530	40
41	2,014	2,774	-		41			-	-	-	41

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

FORM LB-50 2020-2021

To assessor of Columbia County

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

District Name

on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>230 Strand Street</u>	<u>St. Helens</u>	<u>OR</u>	<u>97051</u>	<u>7/1/2020</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Louise Kallstrom</u>	<u>Finance & Tax Director</u>	<u>(503) 397-7252</u>	<u>louise.kallstrom@columbiacountyor.gov</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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) . . .	\$1,200	
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	\$1,200	
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.





Basemaps ▾

 Light
This icon indicates a light is present.

SLAVENS RD

SLAVENS RD

4225E373

4225D407A

4225D407

FULLERTON RD

WAYNE ST

4225E446

54

4225D503

FULLERTON RD

4225D467

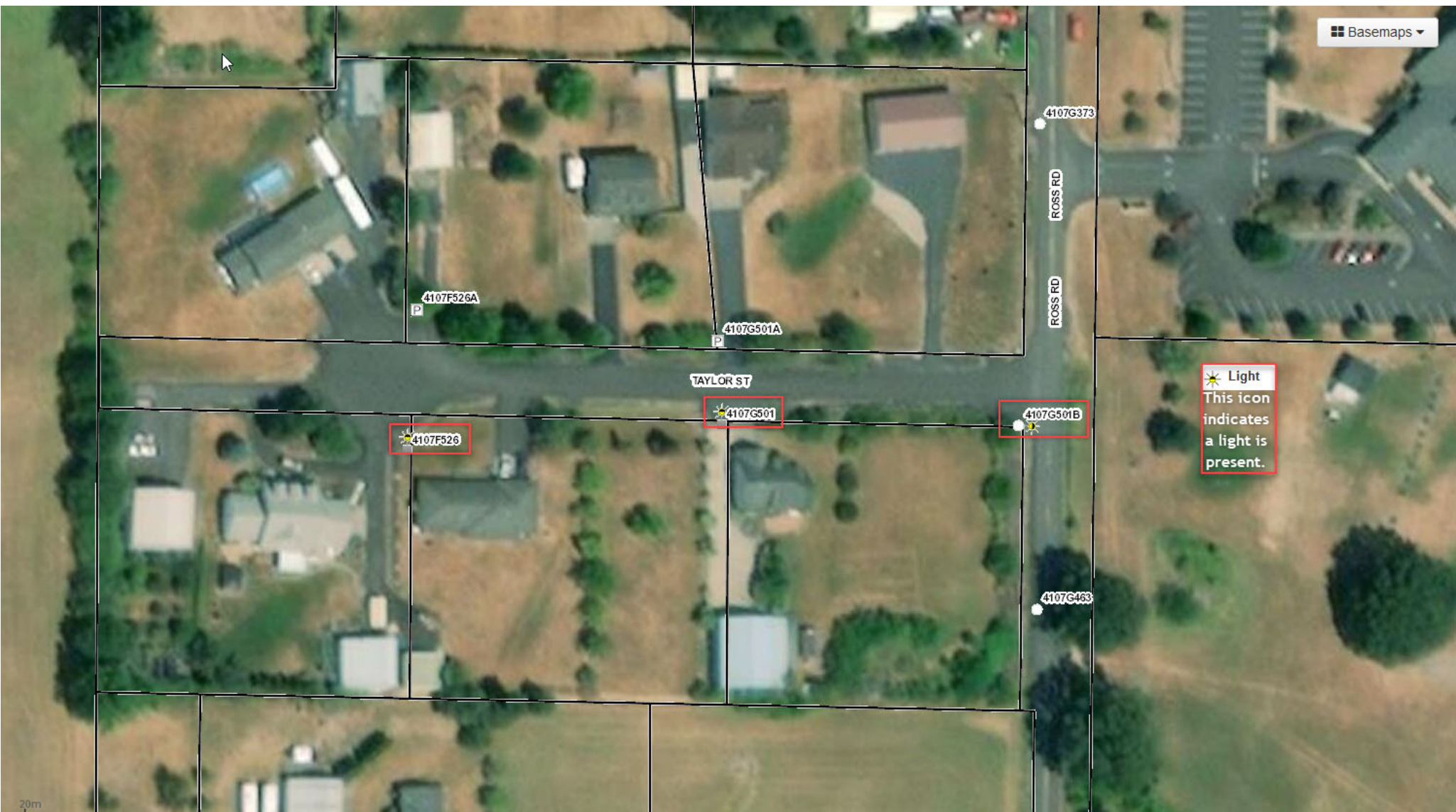
4225E466A


BRADLEY DR

4225E466

4225E446A





 Light
This icon indicates a light is present.