

**Meadowview Service District
Columbia County, Oregon**

Proposed Budget FY2020 - 2021



Meadowview Service District, Oregon

Budget Committee Meeting Agenda

Wednesday May 13, 2020

1:00 p.m.

Room 308, County Courthouse

1. Elect Officers of Budget Committee
2. Review and approve minutes from May 16, 2019
3. Presentation of Budget Message
4. Public Comment
5. Budget Committee Discussion
6. Approve Budget and Levy Amount

Meadowview Service District FY2020-2021 Proposed Budget

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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

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 Proposed by Budget Officer	2020-2021 Approved by Budget Committee	2020-2021 Adopted by Governing Body	
	Second Preceeding Year 06/30/18	First Preceeding Year 06/30/19	Budget This Year 06/30/20								
1					1	Account Number					1
2	2,231	3,152	2,422		2	MEADOWVIEW SERVICE DISTRICT					2
3	65	117	60		3	817-483.00-310.00-000-00 Property Tax-Current		1,200	-	-	3
4	30	61	30		4	817-483.00-310.10-000-00 Property Tax-Prior Years		100	-	-	4
5	4	7	-		5	817-483.00-330.00-000-00 Interest Allocations		30	-	-	5
6	1,745	2,014	2,195		6	817-483.00-324.40-000-00 Forest, Land Sales & Royalties		-	-	-	6
7	-	-	15		7	817-483.00-399.04-000-00 Beginning Balance-Restricted		3,200	-	-	7
8	4,076	5,352	4,722		8	817-483.00-399.05-000-00 Beginning Balance-NonSpendable		-	-	-	8
9	100	200	100		9	TOTAL RESOURCES	10	4,530	-	-	9
10	750	750	750		10	817-483.00-490.00-305-00 Prof Fees-Bank Fees		100	-	-	10
11	948	1,192	1,272		11	817-483.00-490.00-305-06 Prof Fees-Admin Fee		188	-	-	11
12	264	437	1,000		12	817-483.00-490.00-413-00 Util-Electricity		1,500	-	-	12
13	2,062	2,578	3,122		13	817-483.00-490.00-500-00 Office Supplies		1,000	-	-	13
14	-	-	800		14	TOTAL MATERIALS & SERVICES	2	2,788	-	-	14
15	-	-	800		15	817-483.00-490.00-880-00 Contingency		942	-	-	15
16	-	-	800		16	TOTAL CONTINGENCIES	6	942	-	-	16
17	-	-	800		17	817-483.00-490.00-900-00 Reserve for Future Expenditures		800	-	-	17
18	2,062	2,578	4,722		18	TOTAL UNAPPROPRIATED	7	800	-	-	18
19	2,014	2,774	-		19	TOTAL REQUIREMENTS	9	4,530	-	-	19
20					20	CONTRIBUTION TO/(FROM) FUND		-	-	-	20
21					21	FUND 817 SUMMARIES					21
22					22	TOTAL FUND 817 RESOURCES		4,530	-	-	22
23	4,076	5,352	4,722		23	TOTAL FUND 817 REQUIREMENTS		4,530	-	-	23
24	2,062	2,578	4,722		24	TOTAL CONTRIBUTION TO/(FROM) FUND		-	-	-	24
25	2,014	2,774	-		25			-	-	-	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	-	-	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	-	-	33
34	-	-	800		34	7. Total Special Payments.....		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	-	-	36
37					37						37
38	4,076	5,352	4,722		38	10. Total Resources Except Property Taxes.....		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	-	-	40
41	2,014	2,774	-		41			-	-	-	41

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.







