

Meadowview Service District Columbia County, Oregon

Adopted Budget FY2021 - 2022





Columbia County Oregon

To: Meadowview Service District Budget Committee
From: Henry Heimuller, Budget Officer
Date: May 12, 2021
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2021-2022 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 2020-2021 for each line item. My recommendations are listed under the column entitled "2021-2022 Proposed by Budget Officer" Your action will appear under the column entitled "2021-2022 Approved by Budget Committee" and the final appropriation will appear under the column entitled "2021-2022 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 2021-2022 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 the same as last year's levy. The ending fund balance projection is \$2,670, 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

Open Position

Open Position

Casey Garrett

Henry Heimuller

Margaret Magruder

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
LB-1 Meadowview
CH21-1732

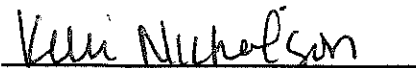
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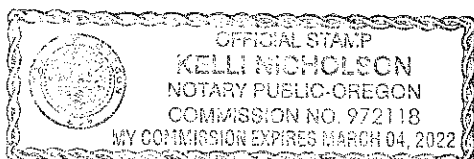
June 9


Jeremy Ruark

Subscribed and sworn before
me this

7th day of July, 2021





CH21-1732

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, 2021 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, 2021 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/831454733> and by phone 1-(866)-899-4879 access code 831-454-733.

Contact: Louise Kallstrom, Finance and Tax Director Telephone: 503-397-7252 Email: louise.kallstrom@columbiacountyor.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	2,774	1,300	2,870
All Other Resources Except Property Taxes	121	30	60
Property Taxes Estimated to be Received	2,595	3,200	1,300
Total Resources	5,490	4,530	4,030

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Materials and Services	1,634	2,788	2,245
Contingencies	0	942	985
Special Payments	750	0	0
Unappropriated Ending Balance/Reserved Future Expenditure	3,106	800	800
Total Requirements	5,490	4,530	4,030
FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
No change in tax levy from prior fiscal year			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit per \$1,000)			
Local Option Levy	2818	1200	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

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columbiacountyor.gov/meadowview-lighting-district

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MeadowView Lighting District

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 HEARING MEETING

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[FY2021-2022 Budget Hearing Notice](#)

Meadowview Budget Documents

[FY2021-2022 Meadowview Proposed Budget.pdf](#)

[FY2020-2021 Meadowview Adopted Budget](#)

[FY2020-2021 Meadowview Proposed Budget.pdf](#)

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INFORMATION FOR ASSESSOR

MEADOWVIEW LIGHTING SERVICE DISTRICT SDL-1

FISCAL YEAR 2021-2022

Items	Size	Original Rate	Tax Rate 2021-2022	% of Tax
6	HPS (high pressure sodium)	845.55		
5	25' Aluminum Posts	<u>941.03</u>		
		1,786.58	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	<u>1,693.83</u>		
		2,962.17	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	<u>376.41</u>		
		658.26	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 2021-2022			<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 \$4,030.

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 2021-2022.

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 the Meadowview Service District)	
SDL-1 for Fiscal Year 2021-2022 and)	RESOLUTION NO. 1-2021
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 the Meadowview Service District SDL-1 on the 30th day of June, 2021; and

WHEREAS, the Meadowview Budget Committee sitting as budget committee for the Meadowview Service District SDL-1 approved the budget for the Meadowview Service District SDL-1 for fiscal year 2021-2022 on May 12, 2021; and

WHEREAS, the Board of County Commissioners sitting as the governing body of the Meadowview Service District SDL-1 has received the budget and has made any necessary modifications and the same is now ready for adoption;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the 2021-2022 budget for the Meadowview Service District SDL-1 in the total amount of \$4,030 be, and hereby is, adopted; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2021, for the purpose of operating the Meadowview Service District SDL-1 for the fiscal year 2021-2022 be, and hereby are, appropriated as shown below:

SCHEDULE OF APPROVED APPROPRIATIONS

Materials & Services	\$2,245
Operating Contingencies	<u>\$985</u>
 TOTAL APPROPRIATIONS	 <u>\$3,730</u> ; and

IT IS FURTHER RESOLVED that the Board of County Commissioners sitting as the 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 2021-2022 upon the assessed value of all taxable property within the Meadowview Service District SDL-1 as of 1:00 a.m., January 1, 2021. The following allocation and categorization are 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

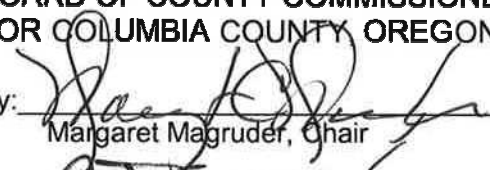
\$ -0-; and

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 30th day of June, 2021.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By:


Margaret Magruder, Chair

By:


Casey Garrett, Commissioner

By:


Henry Helmuller, Commissioner

Approved as to form:

By:


Office of County Counsel

HISTORICAL DATA				FTE 2020/2021	#	RESOURCE/REQUIREMENT DESCRIPTION PROPOSED	FTE 2021/2022	1 Budget for next Year 2021-2022			#	
L I N E #	Actual		Adopted Budget This Year 06/30/21					2021-2022 Proposed by Budget Officer	2021-2022 Approved by Budget Committee	2021-2022 Adopted by Governing Body		
	Second Preceeding Year 06/30/19	First Preceeding Year 06/30/20										
1					1	Account Number	Account Description				1	
2		3,152	2,506	1,200	2	MEADOWVIEW SERVICE DISTRICT						2
3		117	89	100	3	817-483.00-310.00-000-00	Property Tax-Current		1,200	1,200	1,200	3
4		7	17	-	4	817-483.00-310.10-000-00	Property Tax-Prior Years		100	100	100	4
5		61	103	30	5	817-483.00-324.40-000-00	Forest, Land Sales & Royalties		-	-	-	5
6		-	1	-	6	817-483.00-330.00-000-00	Interest Allocations		30	30	30	6
7		2,014	2,774	-	7	817-483.00-331.00-000-00	Interest-Unsegregated Tax		30	30	30	7
8		-	-	3,200	8	817-483.00-399.01-000-00	Beg Balance-Unrestricted		2,670	2,670	2,670	8
9		-	-	-	9	817-483.00-399.04-000-00	Beg Balance-Restricted		-	-	-	9
10		-	-	-	10	817-483.00-399.05-000-00	Beg Balance-NonSpendable		-	-	-	10
11		5,352	5,490	4,530	11	TOTAL RESOURCES						11
12		200	100	100	12	817-483.00-490.00-305-00	Prof Fees-Bank Fees	10	4,030	4,030	4,030	12
13		750	-	188	13	817-483.00-490.00-305-06	Prof Fees-Admin Fee		100	100	100	13
14		1,192	1,281	1,500	14	817-483.00-490.00-413-00	Util-Electricity		145	145	145	14
15		437	253	1,000	15	817-483.00-490.00-413-00	Util-Electricity		1,500	1,500	1,500	15
16		2,578	1,634	2,788	16	817-483.00-490.00-500-00	Office Supplies		500	500	500	16
17		-	-	942	17	TOTAL MATERIALS & SERVICES						17
18		-	-	942	18	817-483.00-490.00-880-00	Contingency	2	2,245	2,245	2,245	18
19		-	-	800	19	TOTAL CONTINGENCIES						19
20		-	-	800	20	817-483.00-490.00-900-00	Reserve for Future Expend	6	985	985	985	20
21		-	-	800	21	TOTAL UNAPPROPRIATED						21
22		-	750	-	22	817-483.00-490.00-952-00	Special Pymnts-Meadowview	7	800	800	800	22
23		-	750	-	23	TOTAL SPECIAL PAYMENTS						23
24		2,578	2,384	4,530	24	TOTAL REQUIREMENTS						24
25		2,774	3,106	-	25	CONTRIBUTION TO/(FROM) FUND						25
26					26	FUND 817 SUMMARIES						26
27		5,352	5,490	4,530	27	TOTAL FUND 817 RESOURCES						27
28		2,578	2,384	4,530	28	TOTAL FUND 817 REQUIREMENTS						28
29		2,774	3,106	-	29	TOTAL CONTRIBUTION TO/(FROM) FUND						29
30					30	Fund 817 Summary						30
31		-	-	-	31	1. Total Personal Services.....						31
32		2,578	1,634	2,788	32	2. Total Materials and Services.....						32
33		-	-	-	33	3. Total Capital Outlay.....						33
34		-	-	-	34	4. Total Debt Service.....						34
35		-	-	-	35	5. Total Transfers.....						35
36		-	-	-	36	6. Total Contingencies.....						36
37		-	-	942	37	7. Total Special Payments.....						37
38		-	-	800	38	8. Total Unappropriated / Reserved for Future Expenditure.						38
39		-	750	-	39	9. Total Requirements.....						39
40		2,578	2,384	4,530	40	10. Total Resources Except Property Taxes.....						40
41					41	11. Property Taxes Estimated to Be Received.....						41
42		5,352	5,490	4,530	42	12. Total Resources (add lines 10 and 11).....						42
43		-	-	-	43							43
44		5,352	5,490	4,530	44							44
45		2,774	3,106	-	45							45

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
2021-2022

☐ 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>	<u>Saint Helens</u>	<u>Oregon</u>	<u>97051</u>	<u>7/1/2021</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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	\$1,200	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		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.



Parcel Number	Light Status
4119D610	Present
4119D628	Present
4119D610A	Present
4119E575	Not Present
4119E631	Present
4119D640	Not Present
4119D695A	Present
4119D695	Present
4119D746	Present
4119E631A	Present
4119E737C	Present
4119E737	Not Present
4119E737A	Not Present
4119E737B	Present
4119G623	Not Present
4119F730	Not Present
4119F789	Not Present
4119G759	Not Present
4119C770	Not Present
4119C795	Not Present
4119D791	Not Present
4119E767	Not Present
4119E791	Not Present
4119F768	Not Present
4119F787	Not Present



☀ Light
This icon
indicates
a light is
present.

Basemaps ▾



