

**MEADOWVIEW
SERVICE DISTRICT**

FY15-16 BUDGET

Meadowview Lighting Service District

FY16 Proposed Budget Index

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**Budget Committee
Meadowview Service District, Oregon**

BUDGET MEETING AGENDA

Wednesday, April 29, 2015
9:30 a.m.
Room 308, County Courthouse

1. Elect Officers of Budget Committee
2. Presentation of Budget Message
3. Public Comment
4. Budget Committee Discussion
5. Approve Budget and Levy Amount

To: Meadowview Service District Budget Committee
From: Earl Fisher, Budget Officer
Date: March 31, 2015

RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2015-16 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 Proposal 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 2016 on the left side of the Description column. My recommendations are listed on the right side under the column entitled "2016 Proposed." Your action will appear under the column entitled "2016 Approved," and the final appropriation will appear under the column entitled "2016 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.

Because of the combined factors of growth in ending fund balance and the lower than budgeted actual cost of the Service District, this year's tax collection needed to maintain prudent levels of funds available to the District is lower than it has been historically.

The fiscal year 2015-2016 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is \$372.00.

Respectfully submitted,

Earl Fisher

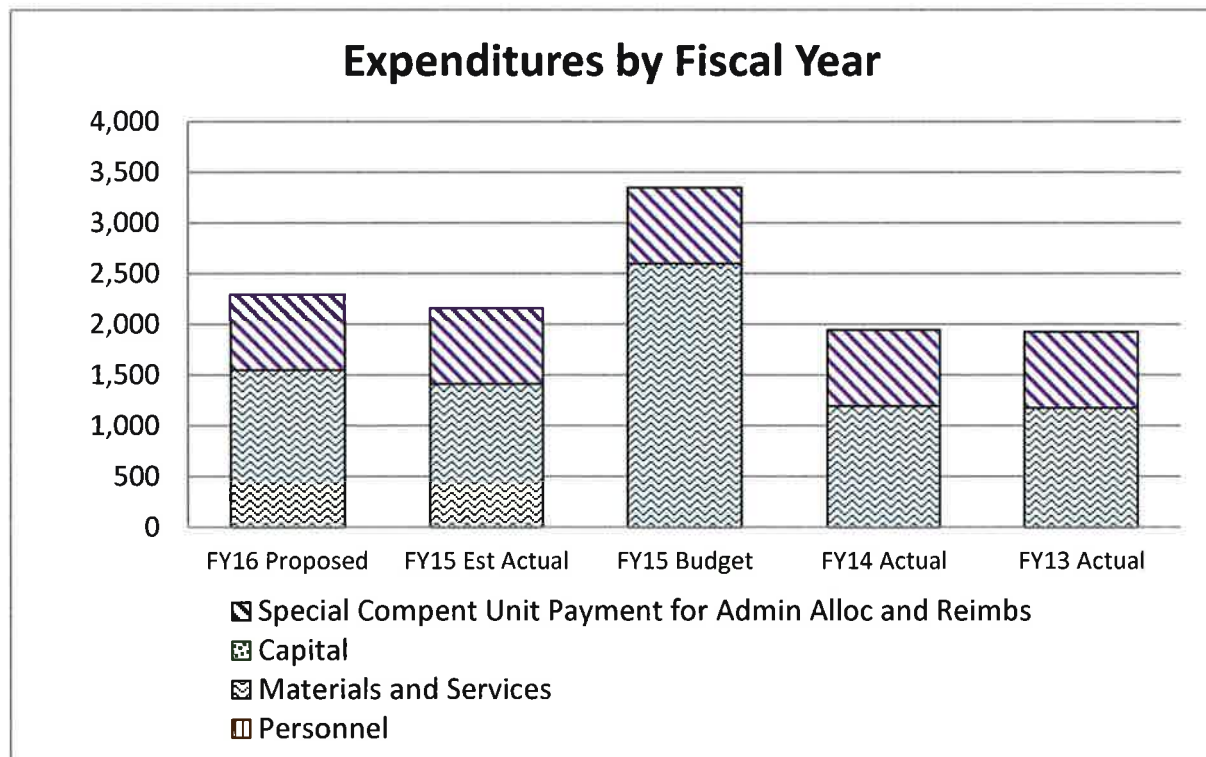
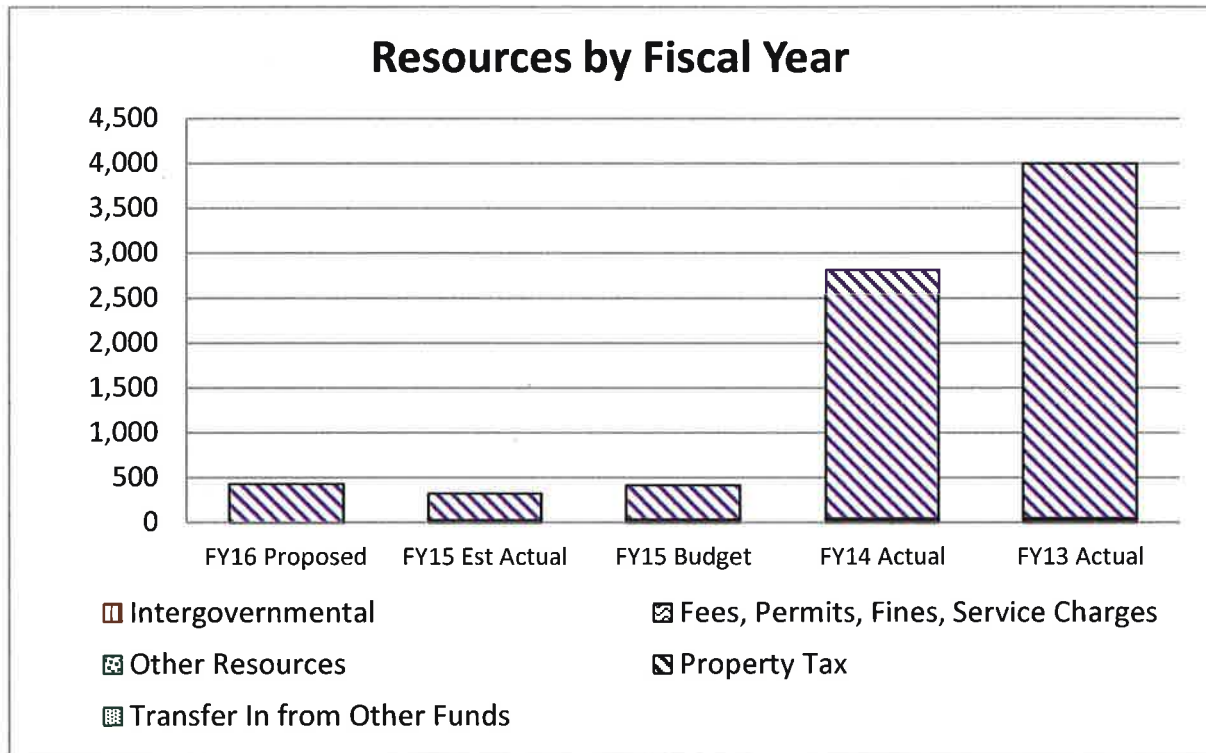
Earl Fisher
Budget Officer

Fund Budget Summary

	FY16	FY15	FY15	FY14	FY13
	Proposed	Est. Actual	Sup. Budget	Actuals	Actuals
Revenues					
Restricted Beginning Balance	3,669	5,509	4,733	4,648	2,578
Total Beginning Balance	3,669	5,509	4,733	4,648	2,578
Property Tax	424	299	382	2,762	3,948
Intergovernmental	2	2	25	16	24
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Other Resources	5	23	10	28	23
Current Year Restricted	431	324	417	2,806	3,995
Transfers from County Funds	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	4,100	5,833	5,150	7,454	6,573
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (Unemp, PERS Bond & Reserve)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Personnel	0	0	0	0	0
Materials & Services	<u>1,550</u>	<u>1,414</u>	<u>2,600</u>	<u>1,195</u>	<u>1,176</u>
Program Budget	1,550	1,414	2,600	1,195	1,176
Capital	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (Admin Alloc & Fund Pymts)	0	0	0	0	0
Special Pymt (to Component Unit)	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
Total Outlays	2,300	2,164	3,350	1,945	1,926
Fund Contingency	1,000	0	1,000	0	0
Fund Ending Fund Balance	<u>800</u>		<u>800</u>	<u>0</u>	<u>0</u>
Total Fund Expenditures	4,100	2,164	5,150	1,945	1,926
Ending Fund Balance	0	3,669	0	5,509	4,648

Resource and Expenditure Charts

Meadowview Service District



Resources = Current Year (prior year beginning balances are not reflected)

Columbia County Budget Detail Report by Line Item

Meadowview Service District

Account: 817

Revenue

Account Number	Description	FY16 Proposed	FY15 Est. Actual	FY15 Sup. Budget	FY14 Actuals	FY13 Actuals
817-00-00-3004	Restricted Cash Bal	3,669	5,509	4,733	4,648	2,578
817-00-00-3005	Non-spendable Beg'ng Cash B	-	-	-	-	-
817-00-00-3010	Current Year Taxes	344	181	222	2,567	3,743
817-00-00-3015	Prior Years Taxes	80	118	160	195	205
817-00-00-3020	Interest on Investments	5	23	10	28	23
817-00-00-3022	Interest on Unsegregated Tax		0		0	0
817-00-00-3040	Mineral Royalties/Land Sales	2	2	25	16	24
Total		4,100	5,833	5,150	7,454	6,573

Expenditure

817-00-00-4321	Supplies	500	438	1,500	233	368
817-00-00-4511	Electricity	950	876	1,000	862	808
817-00-00-4588	Meadowview Bond	100	100	100	100	
817-00-00-4593	County Administrative Fee	750	750	750	750	750
817-01-00-5401	Operating Contingencies	1,000		1,000		
817-00-00-5501	Unappropriated Ending Cash	800		800		
Total		4,100	2,164	5,150	1,945	1,926

General Ledger
FY16 Proposed Budget

Columbia County

230 Strand Street

St. Helens, OR 97051



User: cuellaj
Printed: 04/13/15 10:52:30
Period 01 - 12
Fiscal Year 2016

FY13 Actual	FY14 Actual	FY15 Budget	FY15 YTD Account Actual	Description	FTE	FY16 Proposed	FY16 Requested
			817	Meadowview Service Dist SDL-1 Revenue			
0.00	0.00	0.00	0.00817-00-00-3001	Beginning Cash Balance	0.00	0.00	0.00
2,578.34	4,647.74	4,733.17	5,509.00817-00-00-3004	Restricted Cash Bal	0.00	3,669.00	2,741.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u> 817-00-00-3005	Non-spendable Beg'ng Cash Bal	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2,578.34	4,647.74	4,733.17	5,509.00	Restricted Fund Balance	0.00	3,669.00	2,741.00
<u>24.17</u>	<u>16.23</u>	<u>25.00</u>	<u>0.00</u> 817-00-00-3040	Mineral RoyaltiesLand Sales	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>
24.17	16.23	25.00	0.00	Restr State Local Govt Grant	0.00	2.00	2.00
<u>22.51</u>	<u>27.86</u>	<u>10.00</u>	<u>16.75</u> 817-00-00-3020	Interest on Investments	<u>0.00</u>	<u>5.00</u>	<u>5.00</u>
22.51	27.86	10.00	16.75	Other Resources (Restr)	0.00	5.00	5.00
3,742.98	2,567.13	221.83	178.50817-00-00-3010	Current Year Taxes	0.00	344.00	1,272.00
205.01	194.62	160.00	120.67817-00-00-3015	Prior Years Taxes	0.00	80.00	80.00
<u>0.48</u>	<u>0.39</u>	<u>0.00</u>	<u>0.06</u> 817-00-00-3022	Interest on Unsegregated Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3,948.47	2,762.14	381.83	299.23	Property Tax (Restr)	0.00	424.00	1,352.00
6,573.49	7,453.97	5,150.00	5,824.98	Revenue	0.00	4,100.00	4,100.00
367.55	233.35	1,500.00	187.65817-00-00-4321	Expense Supplies	0.00	500.00	500.00
808.20	861.62	1,000.00	581.84817-00-00-4511	Electricity	0.00	950.00	950.00
<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u> 817-00-00-4588	Meadowview Bond	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
1,175.75	1,194.97	2,600.00	869.49	Materials and Services	0.00	1,550.00	1,550.00
<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>0.00</u> 817-00-00-5501	Unappriated Ending Cash	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>
0.00	0.00	800.00	0.00	Ending Balances	0.00	800.00	800.00
750.00	750.00	750.00	562.50817-00-00-4593	County Administrative	0.00	750.00	750.00

<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY15 YTD Account Actual</u>	<u>Description</u>	<u>FTE</u>	<u>FY16 Proposed</u>	<u>FY16 Requested</u>
<u>750.00</u>	<u>750.00</u>	<u>750.00</u>	<u>562.50</u>	Fee	<u>0.00</u>	<u>750.00</u>	<u>750.00</u>
				Special Payments			
<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	01 817-01-00-5401 Operating Contingencies	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	Contingencies	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>		<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<u>1,925.75</u>	<u>1,944.97</u>	<u>5,150.00</u>	<u>1,431.99</u>	Expense	<u>0.00</u>	<u>4,100.00</u>	<u>4,100.00</u>
Revenue Total	7,453.97	5,150.00	5,824.98		0.00	4,100.00	4,100.00
Expense Total	1,944.97	5,150.00	1,431.99		0.00	4,100.00	4,100.00
Grand Total	5,509.00	0.00	4,392.99		0.00	0.00	0.00

INFORMATION FOR ASSESSOR
 MEADOWVIEW LIGHTING SERVICE DISTRICT SDL-1
 FISCAL YEAR 2015-16

Items	Size	Original Rate	Tax Rate 2014-2015	% of Tax
6	HPS (high pressure sodium)	845.55		
5	25' Aluminum Posts	941.03		
		<u>1,786.58</u>	122.92	33.0419%
Viewcrest-Annexed to Meadowview		Area Code	02-11	26+1=27 (1 is a double)
9	HPS (high pressure sodium)	1,268.34		
9	25' Aluminum Posts	1,693.83		
		<u>2,962.17</u>	203.80	54.7839%
Kruggel Tracts		Area Code	01-10	41+2=43 (2 doubles)
2	HPS (high pressure sodium)	281.85		
2	25' Aluminum Posts	376.41		
		<u>658.26</u>	45.29	12.1742%
		Area Code	01-08	6
Total Current Rate		<u>5,407.00</u>	<u>372.00</u>	<u>100.0000%</u>

Taxes necessary to balance		344
Plus taxes not expected to collect	7.5%	<u>28</u>
Total assessment 2015-16		<u>372</u> levy for district in motion

5,407.00

electricity bill	950.00	
	<u>0.00</u>	
Total Electric Rate Estim for year	<u>950.00</u>	
budget expense	600.00	more lightbulbs and maintenance charges + filing fees state + noticing newspapers + bond
Admin fee	<u>750.00</u>	
Total Costs	<u>2,300.00</u>	
Contingency	1,000.00	(reducing due to building fund balance)
YE Cash carry forward	800.00	4 x \$200 year end reserve
Total Resources necessary	<u>4,100.00</u>	budget 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 \$4,100.

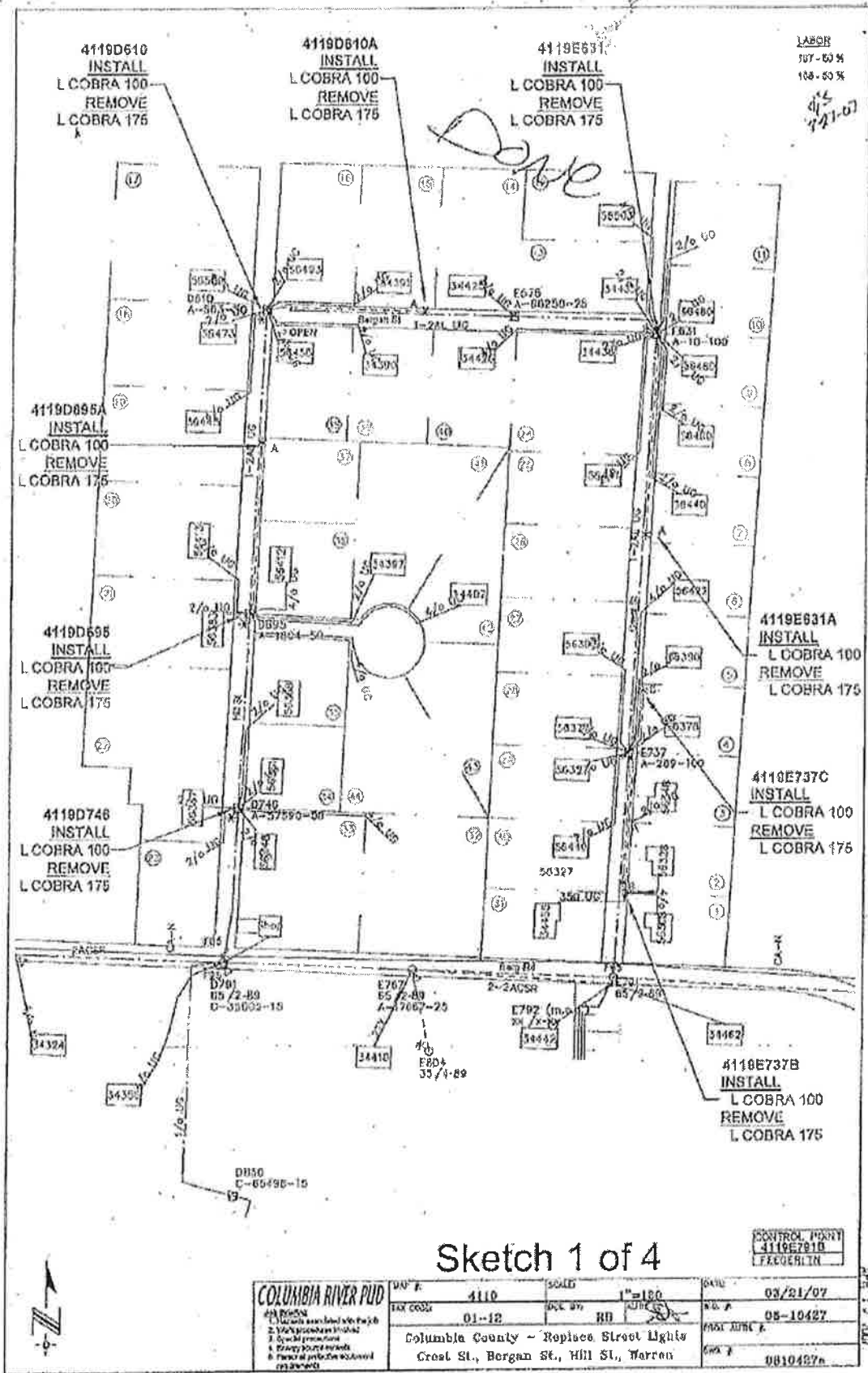
The levy for the service district will be \$372.

Thus I move that we approve the budget and tax levy for the Year 2015-2016.

Exhibit A
to
Intergovernmental Agreement
Transfer of Street Light Service to Schedule 60
between
Columbia River PUD
And
Meadowview Service District

List of individual street lights (by location) transferred from RS 61 Option C to RS 60,
Account # 7497

1. 4107F351 BACHELOR FLAT RD, INT OF MORTEN LN
2. 4107F303A MORTEN LN, 250 FT N OF BACHELOR FLAT RD
3. 4107F303B MORTEN LN, 500 FT N OF BACHELOR FLAT RD
4. 4107F214 MORTEN LN, 750 FT N OF BACHELOR FLAT RD
5. 4107F146A MORTEN LN, 1000 FT N OF BACHELOR FLAT RD
6. 4119E737B CREST ST, 100 FT N OF BERG RD
7. 4119E737C CREST ST, 400 FT N OF BERG RD
8. 4107F146B MORTEN LN, 1200 FT N OF BACHELOR FLAT RD
9. 4119E631 CREST ST, INT OF BERGAN ST
10. 4119D610A BERGAN ST, 220 FT E OF HILL ST
11. 4119D695 HILL ST, 450 FT N OF BERG RD
12. 4119D695A HILL ST, 750 FT N OF BERG RD
13. 4119D610 HILL ST, INT OF BERGAN ST
14. 4225E466B BRADLEY DR, 285 FT E OF FULLERTON RD
15. 4225E466A WAYNE ST, 300 FT S OF SLAVENS RD
16. 4119E631A CREST ST, 600 FT N OF BERG RD
17. 4119D746 HILL ST, 200 FT N OF BERG RD
18. 4107G501B TAYLOR ST, INT OF ROSS RD
19. 4107F526 TAYLOR ST, 435 FT E OF ROSS RD
20. 4107G501 TAYLOR ST, 225 FT E OF ROSS RD



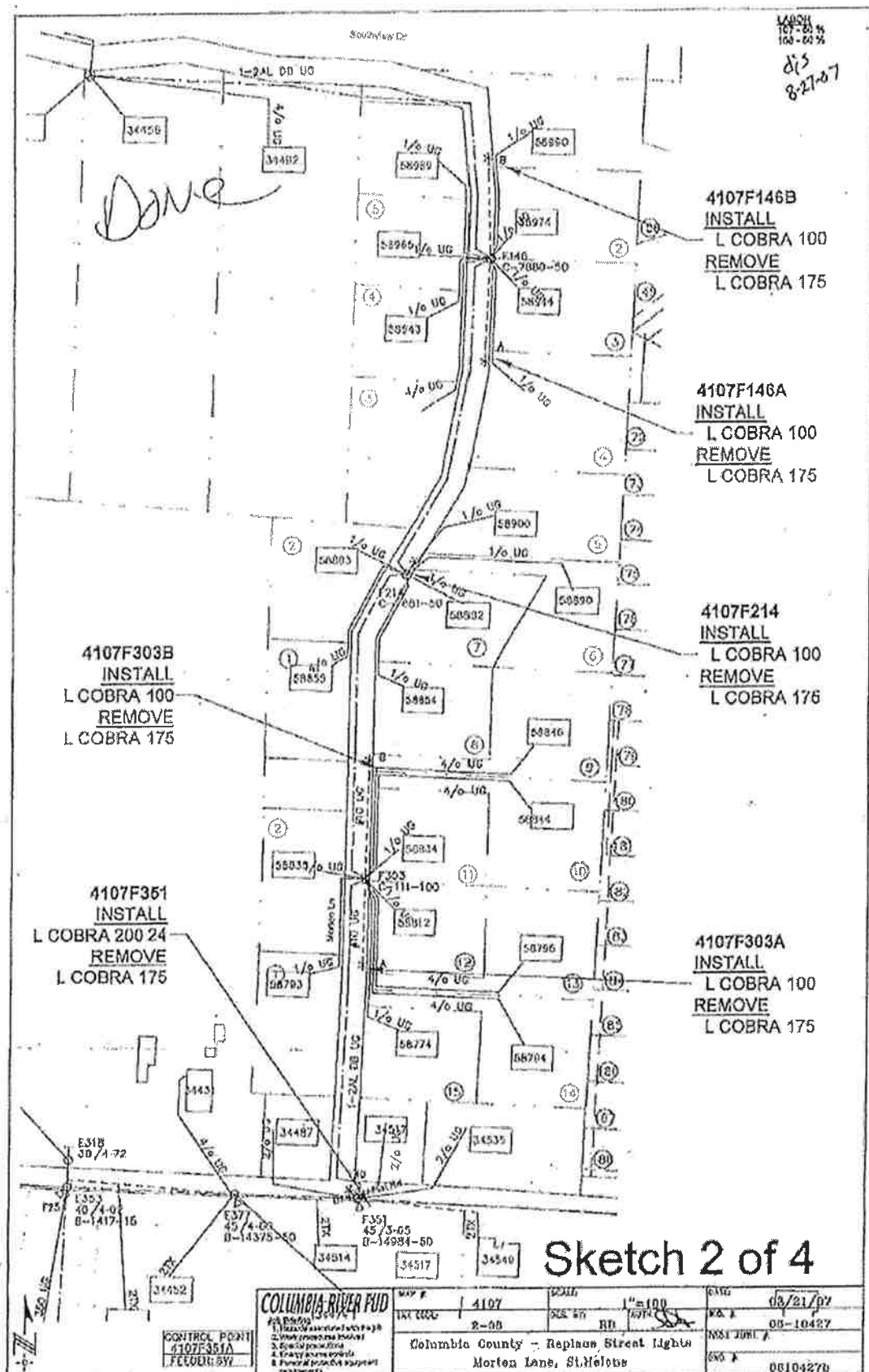
LABOR
 107-60 M
 108-50 M
 415
 4-21-07

Sketch 1 of 4

CONTROL POINT
 4119E791B
 FROEHLIN

COLUMBIA RIVER PUD <small>4th Edition 1. Locality shown based on the 2006 2. Use of procedure 10-10-02 3. Surveyed from 10-10-02 4. Surveyed from 10-10-02 5. Surveyed from 10-10-02 6. Surveyed from 10-10-02</small>	MAP #	4110	SCALE	1"=180'	DATE	03/21/07	
	TAX CODE	01-12	DIST. BY	RD	NO. #	05-10427	
	Columbia County - Replace Street Lights					PROJ. DATE #	05-10427
	Crest St., Bergan St., Hill St., Warren					CONTRACT #	0810427a

APR 13 2007



LEASH
167-23 1/2
168-22 1/2
8/5
8-27-87

Done

4107F303B
INSTALL
L COBRA 100
REMOVE
L COBRA 175

4107F361
INSTALL
L COBRA 200 24
REMOVE
L COBRA 175

4107F146B
INSTALL
L COBRA 100
REMOVE
L COBRA 175

4107F146A
INSTALL
L COBRA 100
REMOVE
L COBRA 175

4107F214
INSTALL
L COBRA 100
REMOVE
L COBRA 175

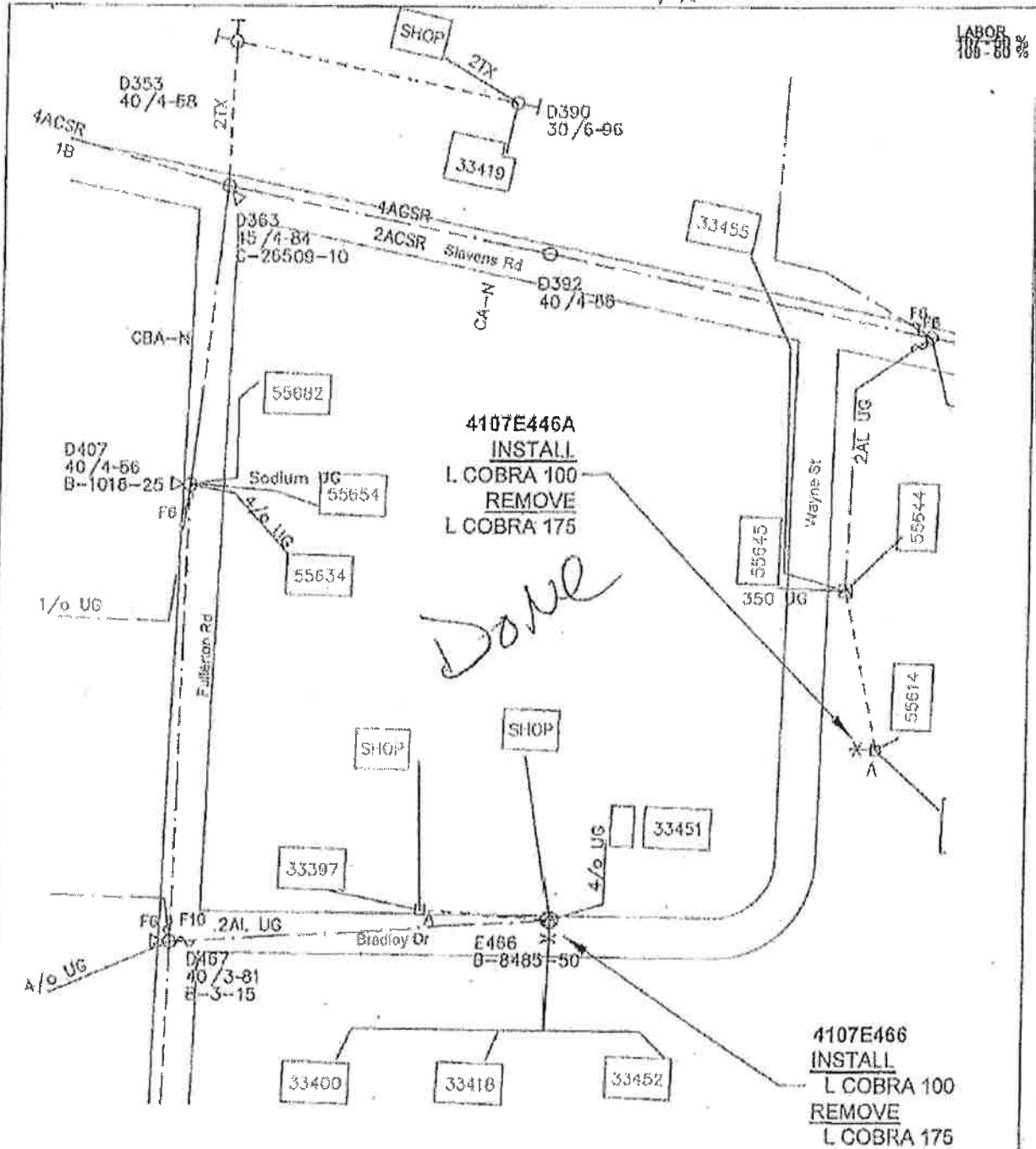
4107F303A
INSTALL
L COBRA 100
REMOVE
L COBRA 175

Sketch 2 of 4

COLUMBIA RIVER PUD		MAP #	4107	SCALE	1"=100'	DATE	08/21/87
<small> 1. All work shall be in accordance with the applicable codes and standards. 2. All work shall be done in accordance with the applicable codes and standards. 3. All work shall be done in accordance with the applicable codes and standards. 4. All work shall be done in accordance with the applicable codes and standards. 5. All work shall be done in accordance with the applicable codes and standards. </small>		DATE	2-88	DATE	08/21/87	PROJECT NO.	08-10427
CONTROL POINT 4107F361A FOOTCUBBY		Columbia County - Replac Street Lights Morton Lane, St. Helens		DATE	08/21/87	PROJECT NO.	08-10427
				DATE	08/21/87	PROJECT NO.	08-10427

DATE 7-16-07

LABOR 106-88%



Sketch 4 of 4

CONTROL POINT
4225D467B
FEEDER: TS



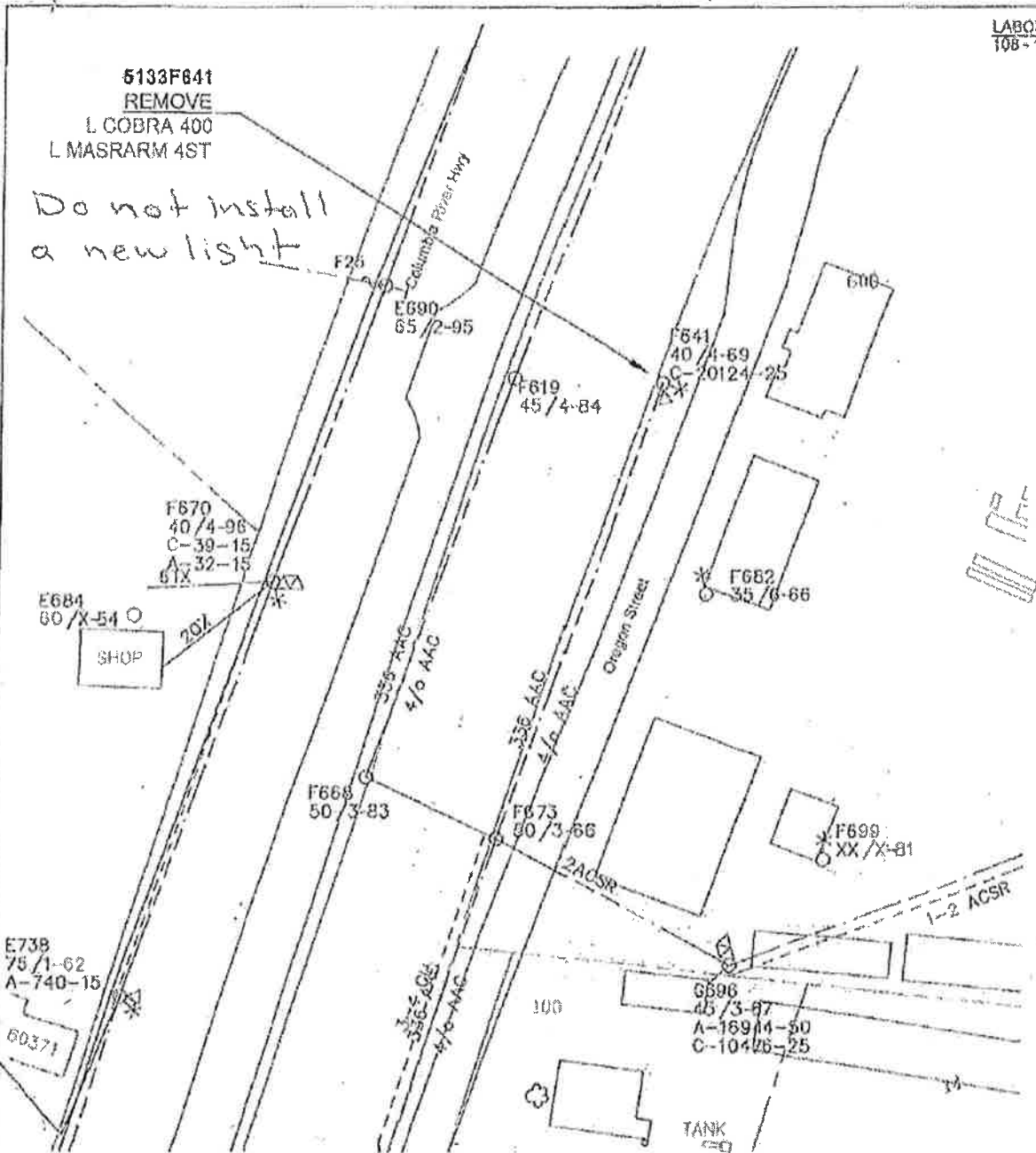
COLUMBIA RIVER PUD
Job Detailing
1. Hazards associated with the job
2. Work procedures involved
3. Special precautions
4. Energy source controls
5. Personal protective equipment requirements

MAP #:	4225	SCALE:	1" = 100'
TAX CODE:	2-08	DES. BY:	RB
Columbia County - Replace Street Lights		AUTH:	<i>[Signature]</i>
Bradley Dr. & Wayne St., Warren		PROJ. AUTH. #:	

DATE:	03/21/07
W.O. #:	06-10427
DWG. #:	0610427d

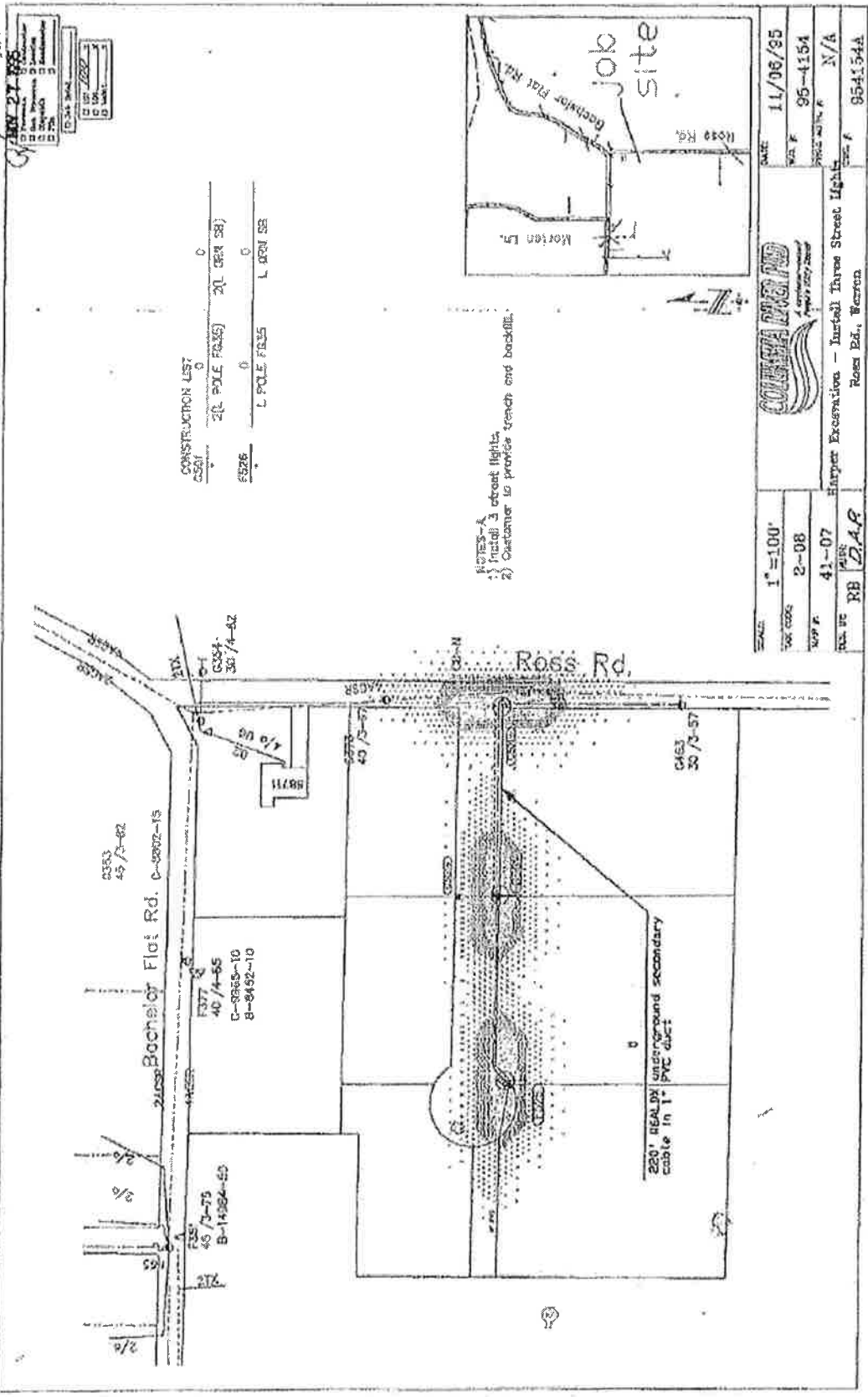
DOE 7-16-07

LABOR
108-10



Sketch 3 of 4

COLUMBIA RIVER PUD Job Briefing 1. Hazards associated with the job 2. Work procedures involved 3. Special precautions 4. Energy source controls 5. Personal protective equipment requirements	MAP #:	5133	SCALE:	1"=100	DATE:	03/21/07
	TAX CODE:	2-01	DES. BY:	RB	W.O. #:	08-10427
	Columbia County - Remove Street Light				PROJ. AUTH. #:	
	Oregon St., St. Helens				DWG. #:	0610427e



CONSTRUCTION LIST	
CS51	0
2(L POLE FEES)	20.00 (RN 58)
CS26	0
L POLE FEES	L.00 (RN 58)

NOTES - A
 1) Install 3 street lights.
 2) Customer to provide trench end backfill.

- PAVEMENT
- CONC.
- ASPHALT
- SAND
- GRAVEL
- M.S.T.
- CEMENT
- BRICK
- PLASTER
- PAINT
- ELEC.
- MECH.
- LANDSCAPE
- OTHER

SCALE:	1" = 100'	DATE:	11/06/85
W.C. CODES:	2-08	W.A. F.:	95-4154
W.A. F.:	41-07	SCALE:	N/A
W.A. F.:	RB	PROJECT:	Harper Excavation - Instl Three Street Lights
W.A. F.:	D.A.R.	CITY:	Rossmore, Waverun
		CITY NO.:	954154A

