



**Meadowview
Service District
FY 16 – 17 Budget**

Meadowview Lighting Service District

FY17 Proposed Budget Index

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**Budget Committee
Meadowview Service District, Oregon**

BUDGET MEETING AGENDA

Wednesday, April 27, 2016

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: April 27, 2016

RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2016-17 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 2017 on the left side of the Description column. My recommendations are listed on the right side under the column entitled "2017 Proposed." Your action will appear under the column entitled "2017 Approved," and the final appropriation will appear under the column entitled "2017 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 2016-2017 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is **\$2,961.00**.

The tax levy this year is higher than it's been for the last two years. The ending fund balance in recent past was higher than needed; the lower tax levies combined with surplus fund balance in FY16 and FY15 to cover the current expenses for the year. In FY17, the tax levy amount and the current expenses are better balanced.

Respectfully submitted,

Earl Fisher

Earl Fisher
Budget Officer

Columbia County

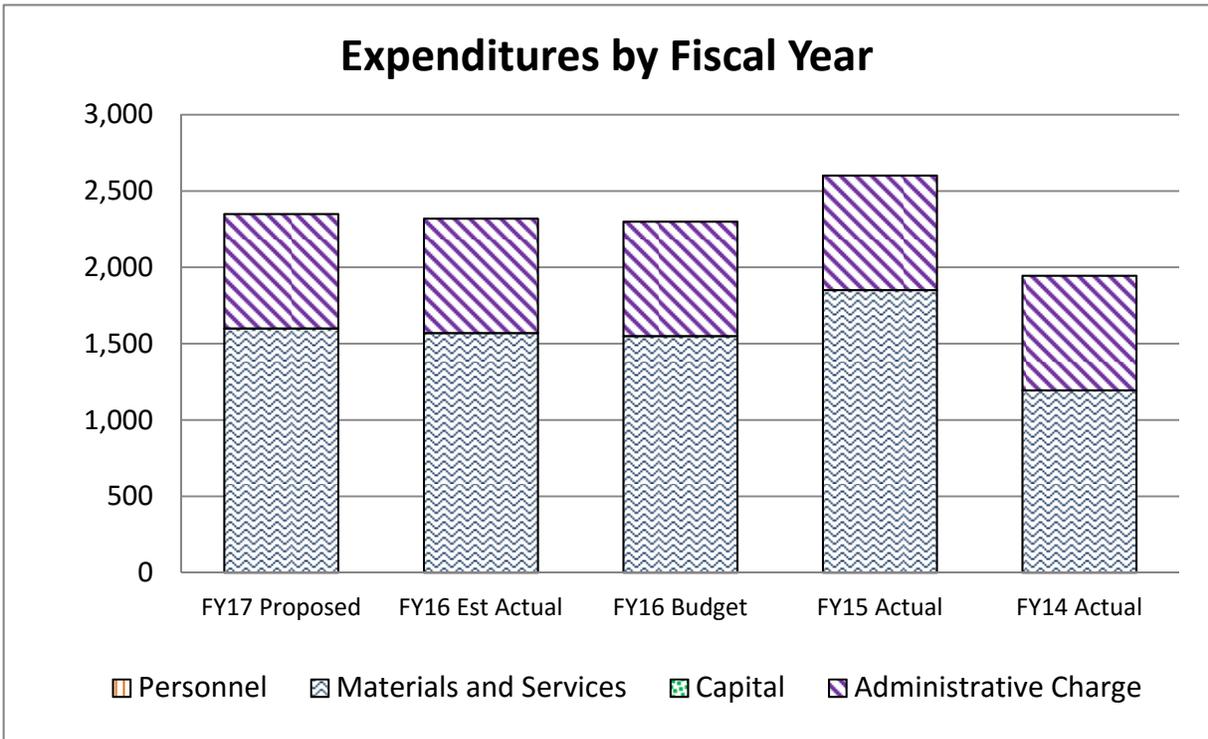
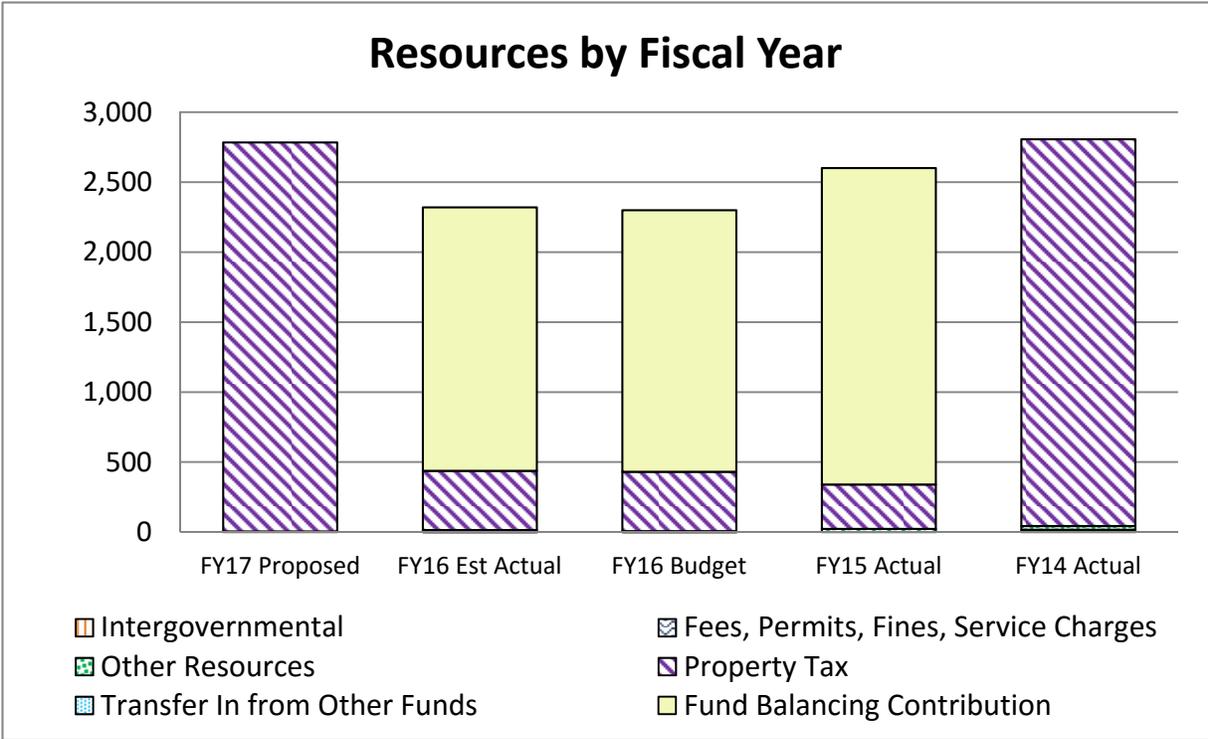
Meadowview Fund

Fund 817

Revenues	C		D - C		FY15 Actuals	FY14 Actuals
	FY17 Proposed Budget	FY16 Est Total	D FY16 Budget	E FY16 Diff to Budget		
Unrestricted Beginning Balance	0	0	0	0	0	0
Restricted Beginning Balance	1,366	3,248	3,669	-421	5,509	4,648
Total Beginning Balance	1,366	3,248	3,669	-421	5,509	4,648
Property Tax	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Other Resources	0	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0	0
Property Tax	2,779	423	424	-1	317	2,762
Intergovernmental	0	2	2	0	0	16
Fees, Permits, Fines, Service Charges	0	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0	0
Other Resources	5	13	5	8	23	28
Current Year Restricted	2,784	438	431	7	341	2,806
General Fund Balancing						
Transfers from County Funds	0	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0	0
Total Available Resources	4,150	3,686	4,100	-414	5,850	7,454
Expenditures						
Salary	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
PR Transfers (Unemp, PERS bond & reserv)	0	0	0	0	0	0
Personnel	0	0	0	0	0	0
Materials & Services	1,600	1,570	1,550	-20	1,852	1,195
Program Budget	1,600	1,570	1,550	-20	1,852	1,195
Capital	0	0	0	0	0	0
Debt	0	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0	0
Special Pymt (to Component Unit)	750	750	750	0	750	750
Total Outlays	2,350	2,320	2,300	-20	2,602	1,945
Fund Contingency	1,000	0	1,000	1,000	0	0
Fund Ending Fund Balance	800	0	800	800	0	0
Total Fund Expenditures	4,150	2,320	4,100	1,780	2,602	1,945
Ending Fund Balance	0	1,366	0	-2,195	3,248	5,509

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	FY17 Proposed	FY16 Est. Actual	FY15 Actual	FY14 Actuals
817-00-00-3004	Restricted Cash Balance	1,366	3,248	5,509	4,648
817-00-00-3005	Non-spendable Beg'ng Cash B	-	-	-	-
817-00-00-3010	Current Year Taxes	2,739	335	155	2,567
817-00-00-3015	Prior Years Taxes	40	82	162	195
817-00-00-3020	Interest on Investments	5	9	23	28
817-00-00-3022	Interest on Unsegregated Taxes	-	-	-	-
817-00-00-3040	Mineral Royalties/Land Sales	-	-	-	16
	Total	4,150	3,674	5,849	7,454

Expenditure

817-00-00-4321	Supplies	500	199	367	233
817-00-00-4511	Electricity	1,000	613	1,384	862
817-00-00-4588	Meadowview Bond	100	100	100	100
817-00-00-4593	County Administrative Fee	750	562	750	750
817-01-00-5401	Operating Contingencies	1,000	-	-	-
817-00-00-5501	Unappropriated Ending Cash	800	-	-	-
	Total	4,150	1,474	2,601	1,945

General Ledger
Budget Analysis

User: blickes
Printed: 04/06/2016 - 10:47AM
Fiscal Year: 2017

Columbia County
230 Strand Street
St. Helens, OR 97051



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated Account	Description	2017 FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
			817	Meadowview Service Dist SDL-1					
			R15	Restricted Fund Balance					
0	0	0.00	0.00 00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
4,648	5,509	3,669.00	3,247.78 00-3004	Restricted Cash Bal	0.00	1,365.82	1,365.82	0.00	0.00
0	0	0.00	0.00 00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
4,648	5,509	3,669	3,248	Restricted Fund Balance Totals:	0.00	1,366	1,366	0	0
			R36	Restr State/ Local Govt Grant/					
16	0	2.00	0.00 00-3040	Mineral Royalties/Land Sales	0.00	0.00	0.00	0.00	0.00
16	0	2	0	Restr State/ Local Govt Grant/ Totals:	0.00	0	0	0	0
			R65	Other Resources (Restr)					
28	23	5.00	10.10 00-3020	Interest on Investments	0.00	5.00	5.00	0.00	0.00
28	23	5	10	Other Resources (Restr) Totals:	0.00	5	5	0	0
			R75	Property Tax (Restr)					
2,567	155	344.00	335.24 00-3010	Current Year Taxes	0.00	2,739.18	2,739.18	0.00	0.00
195	162	80.00	81.80 00-3015	Prior Years Taxes	0.00	40.00	40.00	0.00	0.00
0	0	0.00	0.02 00-3022	Interest on Unsegregated Taxes	0.00	0.00	0.00	0.00	0.00
2,762	317	424	417	Property Tax (Restr) Totals:	0.00	2,779	2,779	0	0
			R85	Special Payments					
0	0	0.00	0.00 00-3098	Component Unit Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0	0	Special Payments Totals:	0.00	0	0	0	0
7,454	5,850	4,100	3,675	REVENUES TOTALS:	0.00	4,150	4,150	0	0
			E2	Materials and Services					
233	367	500.00	198.57 00-4321	Supplies	0.00	500.00	500.00	0.00	0.00
862	1,384	950.00	613.04 00-4511	Electricity	0.00	1,000.00	1,000.00	0.00	0.00

2014	2015	2016	2016	Description	2017	2017	2017	2017	Adopted
Actual	Actual	Adopted	Estimated Account		FTE	Requested	Proposed	Approved	
100	100	100.00	100.00 00-4588	Meadowview Bond	0.00	100.00	100.00	0.00	0.00
1,195	1,852	1,550	912	Materials and Services Totals:	0.00	1,600	1,600	0	0
			E7	Ending Balances					
0	0	800.00	0.00 00-5501	Unappropriated Ending Cash	0.00	800.00	800.00	0.00	0.00
0	0	800	0	Ending Balances Totals:	0.00	800	800	0	0
			E8	Special Payments					
750	750	750.00	562.50 00-4593	County Administrative Fee	0.00	750.00	750.00	0.00	0.00
750	750	750	563	Special Payments Totals:	0.00	750	750	0	0
1,945	2,602	3,100	1,474	EXPENDITURES TOTALS:	0.00	3,150	3,150	0	0
			01	Contingencies					
0	0	1,000.00	0.00 00-5401	Operating Contingencies	0.00	1,000.00	1,000.00	0.00	0.00
0	0	1,000	0	Contingencies Totals:	0.00	1,000	1,000	0	0
0	0	1,000	0	EXPENDITURES TOTALS:	0.00	1,000	1,000	0	0
0	0	0	0	DEPT REVENUES	0.00	0	0	0	0
0	0	1,000	0	DEPT EXPENSES	0.00	1,000	1,000	0	0
0	0	(1,000)	0	Totals:	0.00	(1,000)	(1,000)	0	0
7,454	5,850	4,100	3,675	FUND REVENUES	0.00	4,150	4,150	0	0
1,945	2,602	4,100	1,474	FUND EXPENSES	0.00	4,150	4,150	0	0
5,509	3,248	0	2,201	Meadowview Service Dist SDL-1 Tot	0.00	0	0	0	0

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated Account	Description	2017 FTE	2017 Requested	2017 Proposed	2017 Approved	Adopted
7,454	5,850	4,100	3,675	REPORT REVENUES	0.00	4,150	4,150	0	0
1,945	2,602	4,100	1,474	REPORT EXPENSES	0.00	4,150	4,150	0	0
5,509	3,248	0	2,201	REPORT TOTALS:	0.00	0	0	0	0

INFORMATION FOR ASSESSOR

MEADOWVIEW LIGHTING SERVICE DISTRICT SDL-1

FISCAL YEAR 2016-17

Items	Size	Original Rate	Tax Rate 2015-2016	% of Tax
6	HPS (high pressure sodium)	845.55		
5	25' Aluminum Posts	941.03		
		<u>1,786.58</u>	978.37	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>	1,622.15	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>	360.48	12.1742%
		Area Code	01-08	6
Total Current Rate		<u>5,407.00</u>	<u>2,961.00</u>	<u>100.0000%</u>
Taxes necessary to balance			2,739	
Plus taxes not expected to collect		7.5%	<u>222</u>	
Total assessment 2016-17			<u>2,961</u>	levy for district in motion

5,407.00

electricity bill	1,000.00	
	<u>0.00</u>	
Total Electric Rate Estim for year	<u>1,000.00</u>	
		more rigidities and maintenance charges + filing fees state + noticing newspapers + bond
budget expense	600.00	
Admin fee	750.00	
Total Costs	<u>2,350.00</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>4,150.00</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 \$4,150.

The levy for the service district will be \$2,961.

Thus I move that we approve the budget and tax levy for the Year 2016-2017.