

Meadowview Service District



Budget FY2017 - 2018

Budget Committee

Meadowview Service District, Oregon

Meeting Agenda

Wednesday, April 19, 2017

9:00 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

Proposed FY18 Budget Book Contents

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Columbia County Oregon

To: Meadowview Service District Budget Committee
From: Alex Tardif, Budget Officer
Date: April 10, 2017
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit my FY 2017-18 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 2017 for each line item. My recommendations are listed under the column entitled "FY18 Proposed." Your action will appear under the column entitled "FY18 Approved," and the final appropriation will appear under the column entitled "FY18 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 2017-2018 property tax levy needed to balance the budget for the District including an allowance for taxes not collected is **\$2,390.00**.

The tax levy this year is \$571 lower than last year's levy. The ending fund balance projection is higher than last year's so fewer new taxes will be needed to cover the cost of electricity and administration of the district.

Respectfully submitted,

Alex Tardif

Alex Tardif
Budget Officer

Budget Detail Report

Meadowview Service District

Account 817

FY18 Budget Revenue		FY18	FY18	FY18	FY18
Acct No.	Description	Adopted	Approved	Proposed	Initial
817-00-00-3004	Restricted Cash Balance			1,838	2,089
817-00-00-3010	Current Year Taxes			2,247	1,996
817-00-00-3015	Prior Years Taxes			50	50
817-00-00-3020	Interest on Investments			15	15
817-00-00-3022	Interest on Unsegregated Taxes			-	-
817-00-00-3040	Mineral Royalties/Land Sales			-	-
Total		-	-	4,150	4,150

FY18 Budget Expenditure		FY18	FY18	FY18	FY18
Acct No.	Description	Adopted	Approved	Proposed	Initial
817-00-00-4321	Supplies			700	500
817-00-00-4511	Electricity			1,000	1,000
817-00-00-4588	Meadowview Bond			100	100
817-00-00-4593	County Administrative Fee			750	750
817-01-00-5401	Operating Contingencies			800	1,000
817-00-00-5501	Unappropriated Ending Cash			800	800
Total		-	-	4,150	4,150

Prior Years Revenue		FY17	FY17	FY16	FY15
Acct No.	Description	Est. Actual	Budget	Actual	Actual
817-00-00-3004	Restricted Cash Balance	1,565	1,366	3,248	5,509
817-00-00-3010	Current Year Taxes	2,730	2,739	346	155
817-00-00-3015	Prior Years Taxes	44	40	95	162
817-00-00-3020	Interest on Investments	16	5	15	23
817-00-00-3022	Interest on Unsegregated Taxes	0		0	-
817-00-00-3040	Mineral Royalties/Land Sales	1		1	-
Total		4,356	4,150	3,705	5,849

Prior Years Expenditure		FY17	FY17	FY16	FY15
Acct No.	Description	Est. Actual	Budget	Actual	Actual
817-00-00-4321	Supplies	579	500	362	367
817-00-00-4511	Electricity	1,090	1,000	929	1,384
817-00-00-4588	Meadowview Bond	100	100	100	100
817-00-00-4593	County Administrative Fee	750	750	750	750
817-01-00-5401	Operating Contingencies	-	1,000	-	-
817-00-00-5501	Unappropriated Ending Cash	-	800	-	-
Total		2,519	4,150	2,140	2,601

Meadowview Fund Summary

Fund 817

Component Unit of Columbia County

Revenues	FY18	FY17	FY17	FY17	FY16	FY15
	Proposed	Est Total	Budget	Diff to Budget	Actuals	Actuals
Restricted Beginning Balance	1,838	1,565	1,366	199	3,248	5,509
Total Beginning Balance	1,838	1,565	1,366	199	3,248	5,509
Property Tax	2,297	2,775	2,779	-5	441	317
Intergovernmental	0	1	0	1	1	0
Other Resources	15	16	5	11	15	23
Current Year Restricted	2,312	2,791	2,784	7	458	341
Total Available Resources	4,150	4,356	4,150	206	3,705	5,850
Expenditures						
Personnel	0	0	0	0	0	0
Materials & Services	1,800	1,769	1,600	-169	1,390	1,852
Capital	0	0	0	0	0	0
Program Budget	1,800	1,769	1,600	-169	1,390	1,852
Special Pymt (to County)	750	750	750	0	750	750
Total Outlays	2,550	2,519	2,350	-169	2,140	2,602
Fund Contingency	800	0	1,000	1,000	0	0
Fund Ending Fund Balance	800	0	800	800	0	0
Total Fund Expenditures	4,150	2,519	4,150	1,631	2,140	2,602
Ending Fund Balance	0	1,838	0		1,565	3,248

Year over Year Comparison Information

Over the years, the actual Meadowview beginning balance had built up to a level that was more than necessary to cover the expenditures of the district. That balance was spent down over the FY15 and FY16 levy appropriation periods, resulting in unusually small annual levies in those years. This action has allowed the District starting in FY17 to re-stabilize the annual levy amount to a level that more closely corresponds to the annual outlays needed for the district.

Since FY10, the average annual cost has been just over \$2,500 with a range from \$1,900 to \$3,400.

The FY18 budgeted expenses is consistent with the average at \$2,550 with projected property tax collections of \$2,297.

INFORMATION FOR ASSESSOR

MEADOWVIEW LIGHTING SERVICE DISTRICT SDL-1

FISCAL YEAR 2017-18

ItemSize	Original Rate	Tax Rate 2017-2018	% of Tax
6 HPS (high pressure sodium)	845.55		
5 25' Aluminum Posts	941.03		
	1,786.58	789.70	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		
	2,962.17	1,309.34	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		
	658.26	290.96	12.1742%
	Area Code 01-08		6
Total Current Rate	5,407.00	2,390.00	100.0000%
Taxes necessary to balance		2,247	
Plus taxes not expected to collect	6.0%	143	(FY16 loss rate)
Total assessment 2017-18		2,390	levy for district in motion

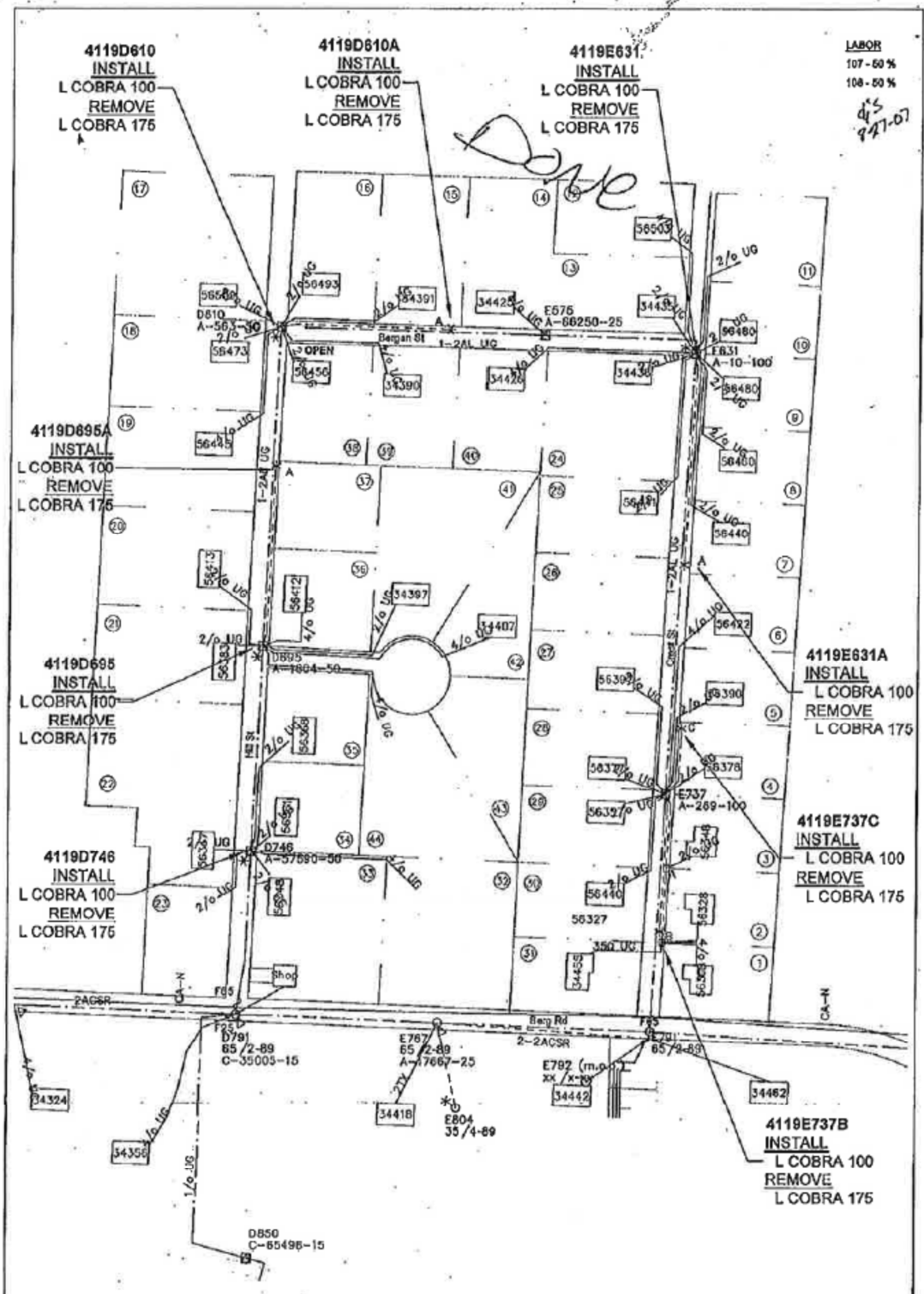
Model Budget Committee Motion for the Meadowview Service District

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 \$4,150.

The levy for the service district will be \$2,390.

Thus I move that we approve the budget and tax levy for the Fiscal Year 2017-2018.



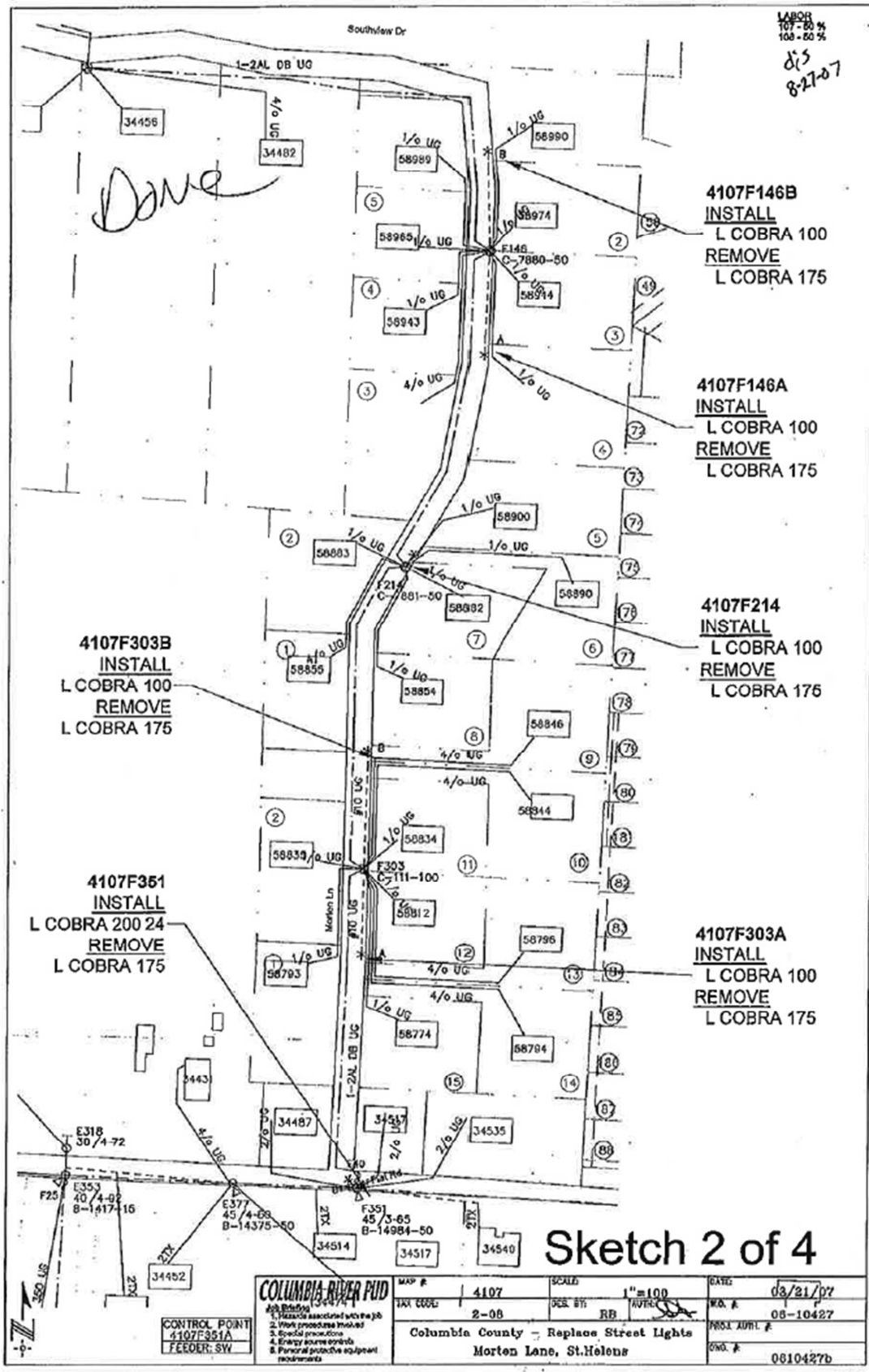
LABOR
107-50 %
108-50 %
4/5
947-07

Sketch 1 of 4

CONTROL POINT
4119E781B
FEEDER: TH

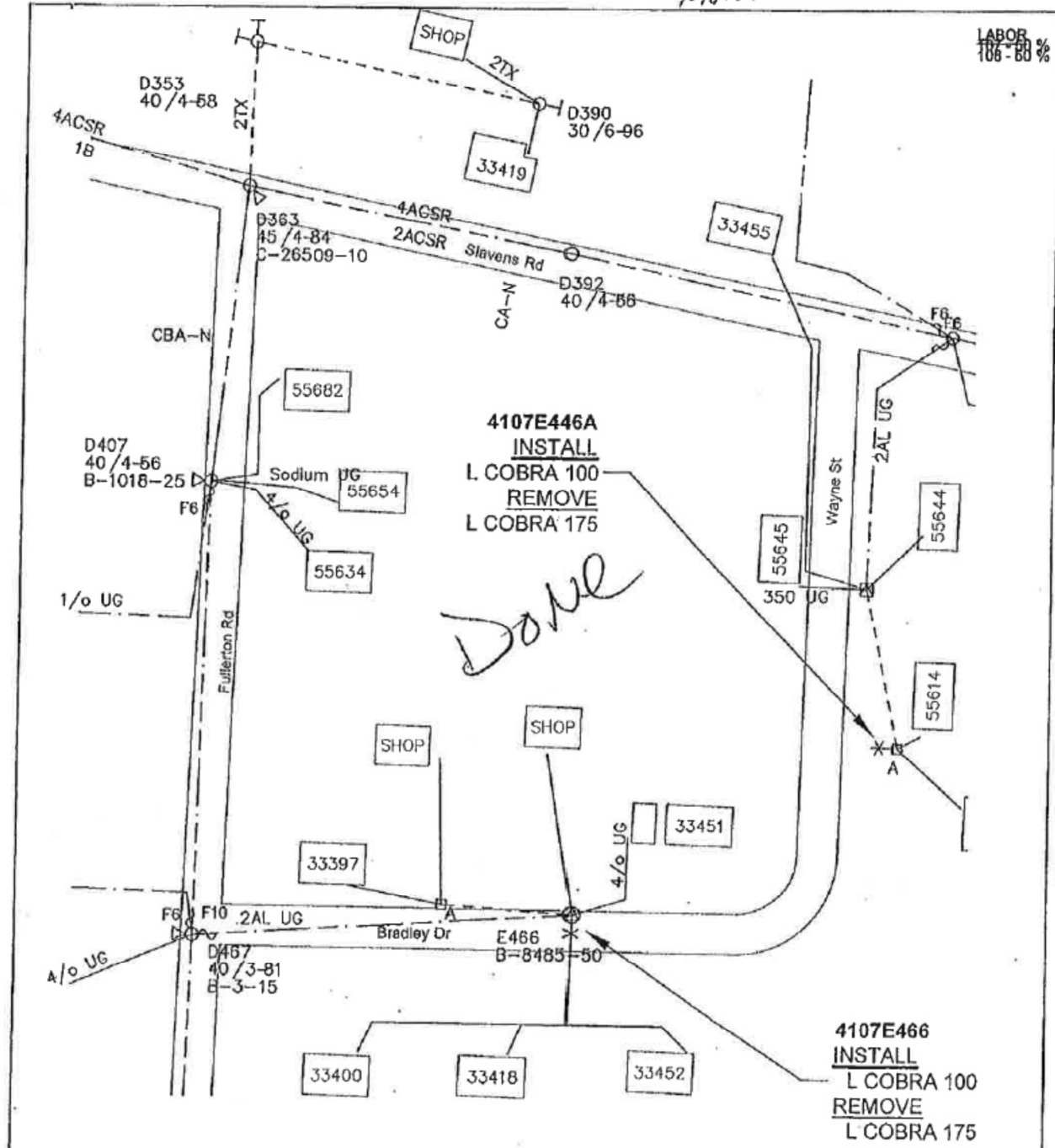
COLUMBIA RIVER PUD <small> 1. Hazards associated with the job 2. Work procedures involved 3. Special precautions 4. Energy source controls 5. Personal protective equipment requirements </small>	MAP #	4119	SCALE	1" = 120'	DATE	03/21/07
	TAX CODE	01-12	DES. BY	RB	N.O. #	06-10427
Columbia County - Replace Street Lights Crest St., Bergen St., Hill St., Warren			PROJ. AUTH. #	0810427e		

APR 19 2007



DOB 7-16-07

LABOR
106-88%



Sketch 4 of 4

CONTROL POINT
4225D467B
FEEDER: TS



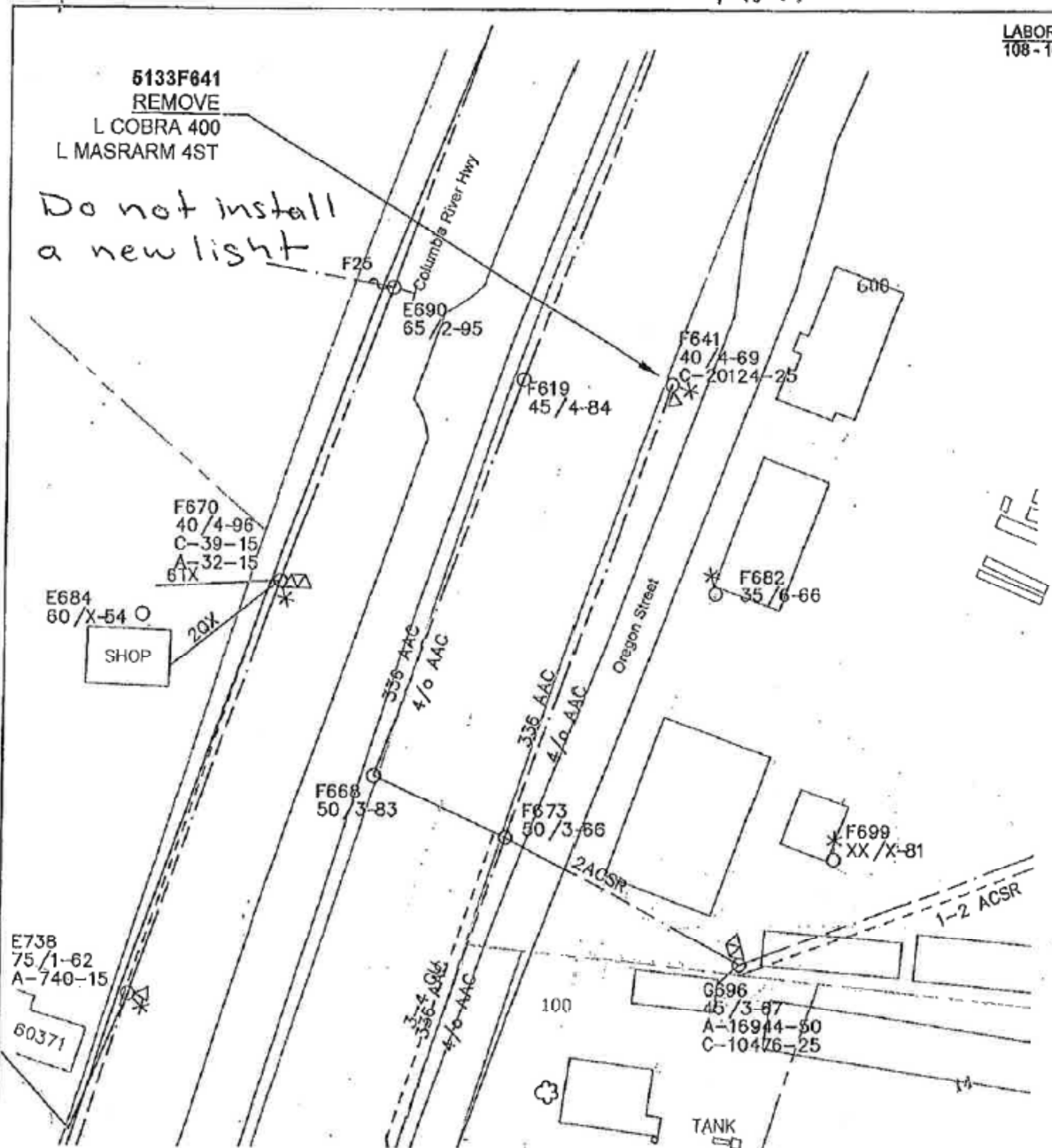
COLUMBIA RIVER PUD

- 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 #:	4225	SCALE:	1"=100	DATE:	03/21/07
TAX CODE:	2-08	DES. BY:	RB	AUTH:	[Signature]
Columbia County - Replace Street Lights			W.O. #: 06-10427		
Bradley Dr. & Wayne St., Warren			PROJ. AUTH. #:		
			DWG. #: 0610427d		

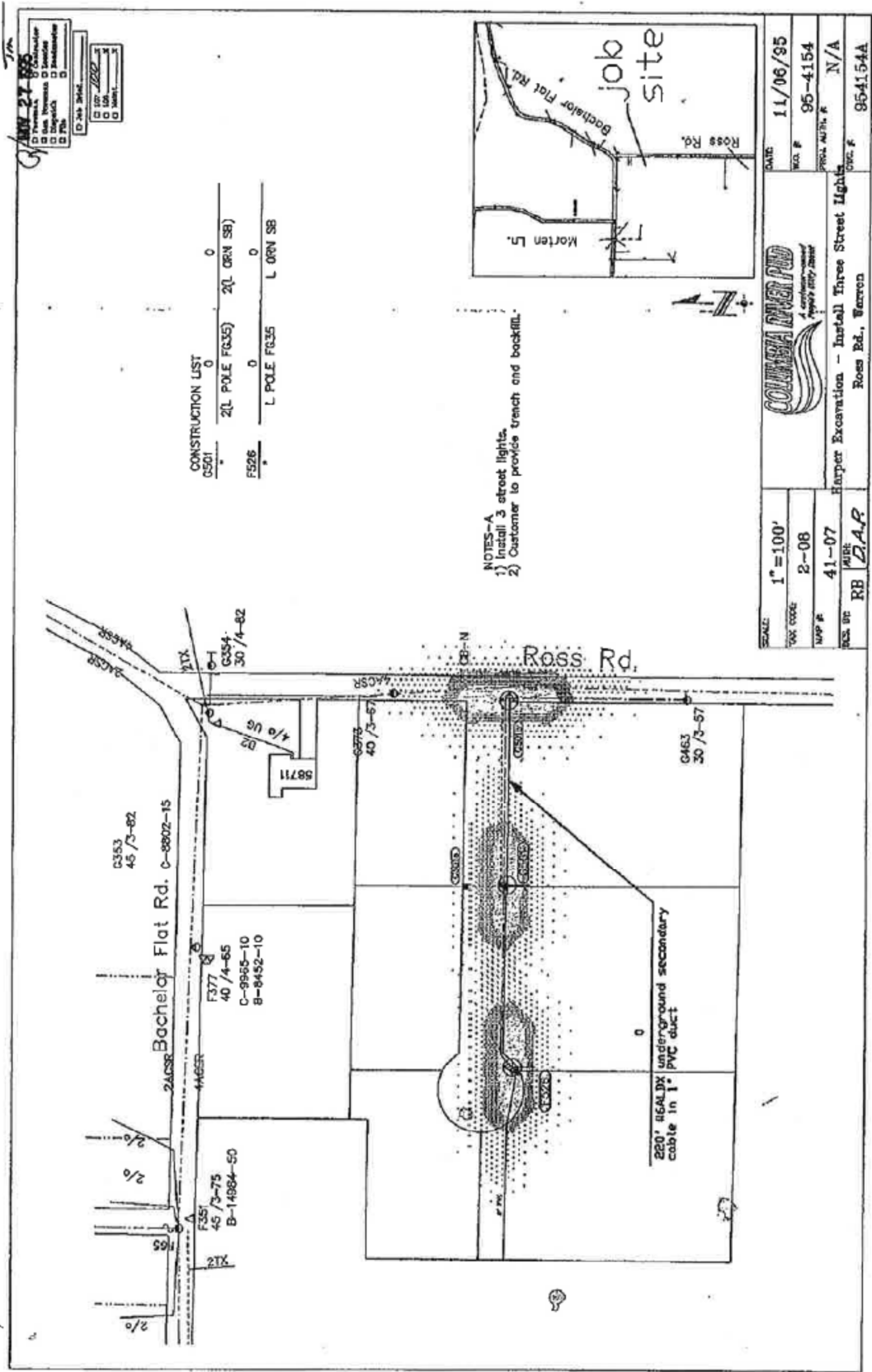
DDE 1-16-07

LABOR
108-10



Sketch 3 of 4

 <p>COLUMBIA RIVER PUD Job Briefing 1. Hazards associated with the job 2. Work procedures involved 3. Special procedures 4. Energy source controls 6. Personal protective equipment requirements</p>	MAP #:	5133	SCALE:	1"=100	DATE:	03/21/07
	TAX CODE:	2-01	DES. BY:	RB	W.O. #:	06-10427
	Columbia County - Remove Street Light Oregon St., St.Helens				PROJ. AUTH. #:	
					DWG. #:	0610427c



CONSTRUCTION LIST

G501	0	0
F526	2(L POLE FG.35)	2(L ORN SB)
	0	0
	L POLE FG.35	L ORN SB

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

SCALE: 1" = 100'	DATE: 11/06/95
DOC CODE: 2-08	REV. # 95-4154
MAP # 41-07	PROJ. AUTH. # N/A
REV. BY RB	DATE 11/06/95
BY ZAR	PROJECT 95-4154A
Harper Excavation - Install Three Street Lights	
Ross Rd., Warren	

