CITY OF

SCOTTS MILLS

ESTABLISHED 1916

P.O. Box 220
Scotts Mills, OR 97375

Adopted Budget

Fiscal Year 2022-2023

CITY OF SCOTTS MILLS ESTABLISHED 1916

Staff

CITY OF SCOTTS MILLS

CITY COUNCIL MEMBERS/STAFF

2022

Paul Brakeman
-Mayor

Robin Fournier
-City Manager

CITY COUNCIL

Casey Dean

Brandon Joslin
-Highway

Monika Martin
-Parks

Aage Wurdinger
-Treasurer

Chris MacQuarrie

Robin Fournier

STAFF

Merrill Water Systems
-Water Commissioner

Chris Macquarrie and Chris Fournier
-Labor 1

CITY OF

SCOTTS MILLS

ESTABLISHED 1916

Budget Message

Budget Message
City of Scotts Mills

Memo
Date: May 4, 2022
To: Scotts Mills Budget Committee
From: Aage Wurdinger, Budget Officer
Subject: 2022-2023 Proposed Budget

I am pleased to submit the proposed budget in the amount of $682,459 for the City of Scotts Mills.

1) Explanation of the budget document

The 2022-2023 fiscal year budget contains 5 funds, which include the General Fund, Highway Fund, Water Fund, Water Debt Service Fund, and the Water Debt Service Reserve Fund. We have two programs within the General Fund, administration, and parks. Each program is accounted for separately. Revenue is collected from several sources including, but not limited to: Water Sales, Revenue Sharing, Property Taxes, State Liquor Tax, Highway Tax, Franchise Fees, Building Permit Fees.

Property taxes are figured at the rate of 0.4292 per $1000. Property taxes from the operating rate go into the General Fund. Tax dollars available for the general fund is estimated to be $11680.

2) Description of the proposed financial policies for the coming fiscal year

The proposed financial policies for this upcoming fiscal year include the following:

- To maintain and improve the level of service of the City's utility services.
- To maintain a basic level of general fund services to meet the needs of the community.
- To upgrade and improve streets.

3) A description of the important features of the budget document in connection with the financial policies of the local government

Total Budget Comparison
The following table illustrates the proposed budget compared with the prior year's budget for the City.

Fund	2021-2022	2022-2023	$ Difference
General	$152,900	$161,400	$8,500
Highway	$68,100	$77,150	$9,050
Water	$258,400	$272,600	$14,200
Total Expenditures	$479,400	$511,150	$31,750

Overall, the budget increased by $31,750 from Fiscal year 2021-2022. The increase is due in part because of the increasing costs of materials and services.

Long-Term Debt

The City's long-term debt consists of one water system improvement loan in the amount of $43,368.91.

Budget Overview/ Summary

The budget as it is presented to you was designed to implement the financial policies mentioned above. The City's budget is designed to be conservative in its approach, which is mandated by the limited revenues available to operate the City's services.

Revenue

Methodology for Estimating Property Taxes to be Received

The local budget manual discusses the methodology for estimating what the property taxes are to be received by a City for budgeting purposes. The amount of tax that will be raised by the permanent rate is not the tax that will actually be received by the local government for three reasons: not all taxpayers pay their taxes in the year billed, discounts are given for timely property tax payments, or the Oregon Constitution sets limits on the amount of property tax that can be collected from an individual property.

Assessed value of most property within the local governments will grow at approximately 3% each year. To estimate the tax revenue that will actually be received, subtract from the amount to be raised by the permanent rate amounts for "loss due to constitutional limit" and "discounts allowed, other uncollected amounts" [ORS 294.381(3)]. This will provide the estimated amount of tax revenue that will actually be available.

Discounts and amounts not collected are determined by using a percentage of taxes anticipated to be collected. The percentage is determined through historical data. In the City of Scotts Mills, this percentage is 95%.

Constitutional limits include such items as education, general government, and excluded from limitation. Governing bodies determine into which categories their property taxes will be placed, which is determined by resolution or ordinance at the same time that the budget is adopted. After determining categories, it is then possible to determine if constitutional limits apply in this case. According to Table 4a- Detail of Taxing District Levies, there are no constitutional limits in this instance.

To determine the estimated taxes, the first step is to determine the taxes to be raised using the operating rate.

The assessed value of Scotts Mills is $28,586,110 multiplied by the operating rate (.4292 this is divided by 1,000), which equals $12,269.16. However, this does not reflect discounts and amounts not collected. The historical collection rate for the city is 95%, according to the Marion County Tax Collector's office. Therefore, when you multiply the taxes collected by the historical collection rate 95%, you get $11,680.24. Therefore $11,680.24 is the estimated taxes to be received. These taxes go into the General Fund and are used for administrative functions within the City.

Community Improvement Recommendations

Park Improvements

- Continue maintenance and upgrade as needed

Highway Improvements

- Upgrade and repair streets as needed.

Water Improvements

- Repair and upgrade water lines, meters and system as needed.

Community Beautification

- Update and uphold city ordinances and improve community appearance.

Staffing Plan:

The City Manager Position will continue to carry out the water billing duties as well as some of the financial recordkeeping duties. The City will contract out the Accountant duties on an as needed basis, which will include processing the budget in coordination with the City Manager, and other duties assigned by the council. The Water Commissioner Position will be contracted out and a Labor 1 position will be retained.

Highway Fund:

Grade, repair, chip-seal, and pave streets throughout the city, as needed.

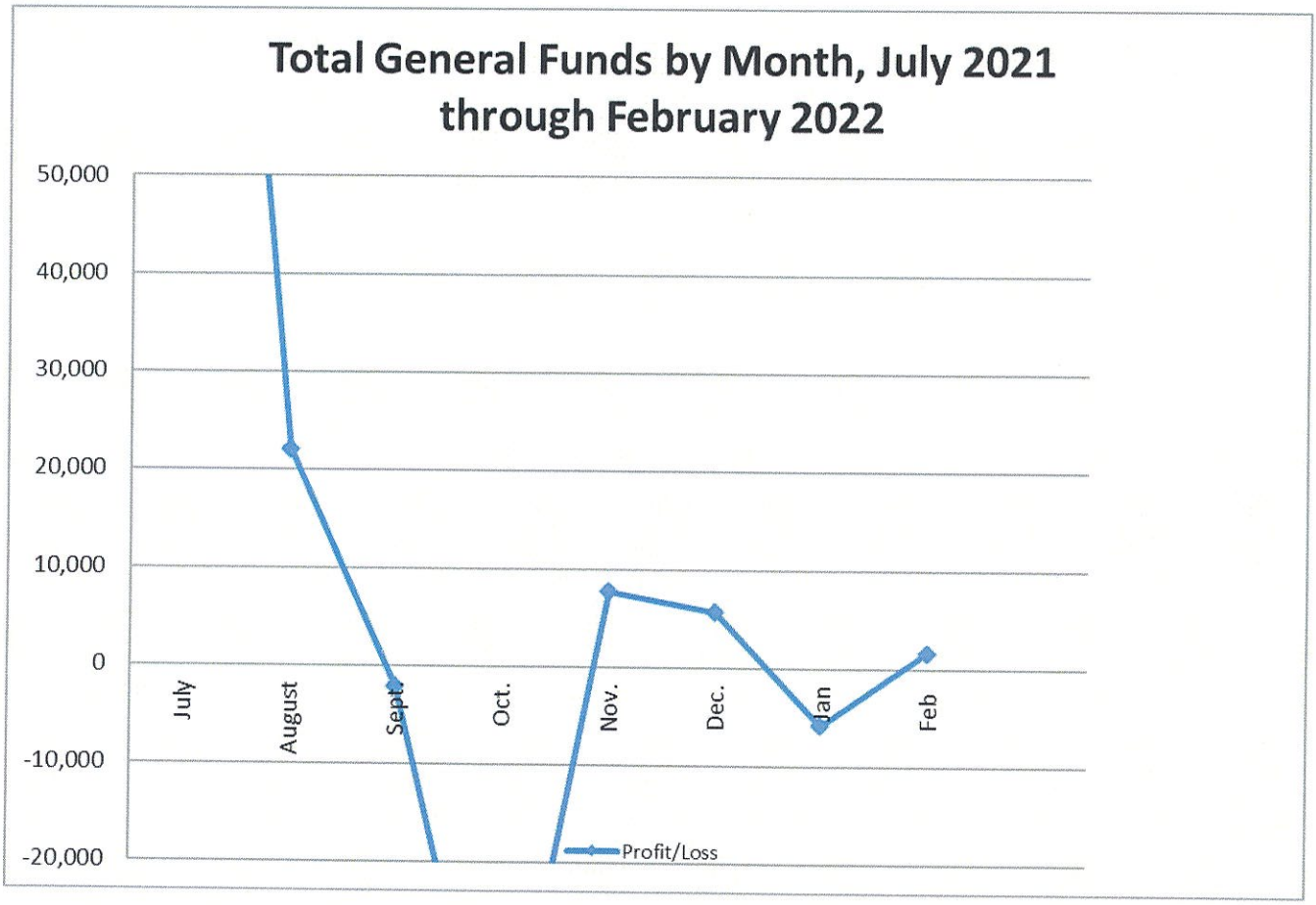
General Fund:

Revenue for the General Fund comes from property taxes, shared revenue from OLCC, cigarette tax, franchise fees, and park reservation fees. Each of these items is being accounted for in separate line items.

The General Fund has an unappropriated ending balance of $76,122. It is important to try to maintain or increase this unappropriated balance. The following Chart shows how the General Fund did for the first 8 months of fiscal year 2021-2022.

Water Fund:

Continuing efforts to reduce the water debt, while making needed water system improvements and preparing for contingencies with equipment. Repair and replace water lines throughout the city, as needed.



Month	Profit/Loss
July	140,591
August	22058
Sept.	-2106
Oct.	-47,358
Nov.	7,730
Dec.	5,737
Jan	-5847
Feb	1685

CITY OF SCOTTS MILLS ESTABLISHED 1916

General Fund

FORM

LB-20

RESOURCES

GENERAL FUND

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year Year 2021-2022						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	96,365	111,755	100,000	1	Available cash on hand* (cash basis) **or**	140,000	140,000	140,000	1
2				2	Net working capital (accrual basis)				2
3	232	87	350	3	Previously levied taxes estimated to be received	100	100	100	3
4	1,336	672	1,000	4	Interest	800	800	800	4
5	0	0	0	5	Old City Hall Rental	0	0	0	5
6	0	0	0	6	Old City Hall Property Taxes	0	0	0	6
7	21,002	149,214	21,002	7	Transferred IN, from other funds	0	0	0	7
8				8	**OTHER RESOURCES**				8
9	6,075	12,443	7,126	9	State Liquor Tax	8,318	8,318	8,318	9
10	419	364	293	10	State Cigarette Tax	323	323	323	10
11	23,178	13,625	13,000	11	Franchise Fees	13,000	13,000	13,000	11
12	-708	0	0	12	Misc. Income/ARPA Recovery Fund	43,000	43,000	43,000	12
13	1,418	1,145	1,000	13	Building Permits/Planning Fees	1,000	1,000	1,000	13
14	15,000	15,000	15,000	14	Federal/State/County Grants	15,000	15,000	15,000	14
15	0		0	15	Federal Housing Grant Paybacks	0	0	0	15
16	4,669	5,180	3,000	16	State Revenue Sharing	3,000	3,000	3,000	16
17	922	80	200	17	Park Donations	200	200	200	17
18	2,075	2,500	1,000	18	Park Reservation Fees	1,000	1,000	1,000	18
19	697	0	0	19	Old City Hall Rental	0	0	0	19
20	0	0	0	20	Old City Hall Property Taxes	0	0	0	20
21	70	-95	100	21	Fees	100	100	100	21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	172,750	311,970	163,071	29	Total resources, except taxes to be levied	225,842	225,842	225,842	29
30			10,979	30	Taxes estimated to be received	11,680	11,680	11,680	30
31	10,051	11,104		31	Taxes collected in year levied				31
32	**182,801**	**323,074**	**174,050**	32	**TOTAL RESOURCES**	**237,522**	**237,522**	**237,522**	32

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: Administration	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	0	0	0	8	**TOTAL PERSONNEL SERVICES**	0	0	0	8
9				9	**Total Full-Time Equivalent (FTE)**				9
10				10	MATERIALS AND SERVICES				10
11	3,118	1,060	8,000	11	Council of Governments	8,000	8,000	8,000	11
12	719	190	1,000	12	Building Maintenance	1,000	1,000	1,000	12
13	0	211	2,500	13	Marion County Building/Planning Fees	2,500	2,500	2,500	13
14	898	110	700	14	Membership Dues	700	700	700	14
15	0	0	1,000	15	Marion County Sheriff Contract	1,000	1,000	1,000	15
16	0	0	1,000	16	Training	2,000	2,000	2,000	16
17	1,553	0	5,000	17	Ordinance Enforcement	3,000	3,000	3,000	17
18	716	297	1,500	18	Notices & Elections Expenses	1,500	1,500	1,500	18
19	0	0	500	19	Volunteer Expenses	500	500	500	19
20	0	0		20	Old City Hall Property Taxes	0	0		20
21				21					21
22				22					22
23				23					23
24				24					24
25	**7,004**	**1,869**	**21,200**	25	**TOTAL MATERIALS AND SERVICES**	**20,200**	**20,200**	**20,200**	25
26				26	CAPITAL OUTLAY				26
27	342	-677	1,000	27	Office Automation/Furniture	6,000	6,000	6,000	27
28	58	2,002	7,000	28	City Hall Buildings	7,000	7,000	7,000	28
29	65	1,738	2,000	29	City Sign	2,000	2,000	2,000	29
30				30					30
31				31					31
32				32					32
33	**407**	**3,063**	**10,000**	33	**TOTAL CAPITAL OUTLAY**	**15,000**	**15,000**	**15,000**	33
34	**7,411**	**4,932**	**31,200**	34	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**35,200**	**35,200**	**35,200**	34

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

	Historical Data				REQUIREMENTS FOR: Parks	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2021	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	0	0	0	8	**TOTAL PERSONNEL SERVICES**	0	0	0	8
9				9	**Total Full-Time Equivalent (FTE)**				9
10				10	MATERIALS AND SERVICES				10
11	482	1536	1,000	11	Park Expenses	1,000	1,000	1,000	11
12	1452	1005	2,000	12	Landscaping	2,000	2,000	2,000	12
13	0	1200	500	13	Repairs and Maintenance	500	500	500	13
14	0	0	500	14	Wood Chips	500	500	500	14
15	2,100	0	5,000	15	Utilities-Park	5,000	5,000	5,000	15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	4,034	3,741	9,000	27	**TOTAL MATERIALS AND SERVICES**	9,000	9,000	9,000	27
28				28	CAPITAL OUTLAY				28
29	0	0	1,000	29	Playground Equipment	1,000	1,000	1,000	29
30	0	0	500	30	City Park Pavilion	500	500	500	30
31	0	0	1,000	31	Park Sign	1,000	1,000	1,000	31
32	0	0	1,000	32	City Park Bathroom	2,500	2,500	2,500	32
33		0	5,000	33	City Park Maintenance and Improvements	5,000	5,000	5,000	33
34				34					34
35	0	0	8,500	35	**TOTAL CAPITAL OUTLAY**	10,000	10,000	10,000	35
36	4,034	3,741	17,500	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	19,000	19,000	19,000	36

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES NOT ALLOCATED				
1	5,719	12,200	15,000	1	Recorder/Clerk*	20,000	20,000	20,000	1
2	0	0	1,500	2	Water Commissioner*	0	0	0	2
3	356	-212	1,000	3	Worker's Comp Insurance*	1,000	1,000	1,000	3
4	436	933	2,000	4	Payroll Expenses (FICA/WBA)*	2,000	2,000	2,000	4
5	0	130	1,000	5	Unemployment*	1,000	1,000	1,000	5
6	0			6	Accountant*				6
7				7					7
8	**6,511**	**13,051**	**20,500**	8	**TOTAL PERSONNEL SERVICES**	**24,000**	**24,000**	**24,000**	8
9	**0.15**	**0.15**	**0.30**	9	**Total Full-Time Equivalent (FTE)**	**0.30**	**0.3**	**0.30**	9
10				10	MATERIALS AND SERVICES NOT ALLOCATED				10
11	1,853	300	1,800	11	Audit	2,300	2,300	2,300	11
12	3,360	4,333	2,000	12	Supplies and Services	2,000	2,000	2,000	12
13	7,320	7,007	7,000	13	Attorney	7,000	7,000	7,000	13
14	2,389	2,343	5,000	14	Bonds and Insurance	5,000	5,000	5,000	14
15	0	4,785	45,000	15	Economic development/Beautification	30,000	30,000	30,000	15
16	8,617		0	16	Miscellaneous Expenses	0	0	0	16
17	494	24	1,000	17	Events	1,000	1,000	1,000	17
18	415	0	2,000	18	Accountant	1,000	1,000	1,000	18
19	236	309	1,000	19	Utilities	1,000	1,000	1,000	19
20	0	0	0	20	Engineer	2,000	2,000	2,000	20
21	0	6,938	2,000	21	Tree Removal	15,000	15,000	15,000	21
22	749	672	1,000	22	Internet and Phone	1,000	1,000	1,000	22
23	0	0	2,000	23	Contracted Services	2,000	2,000	2,000	23
24	**25,433**	**26,710**	**69,800**	24	**TOTAL MATERIALS AND SERVICES**	**69,300**	**69,300**	**69,300**	24
25				25	CAPITAL OUTLAY NOT ALLOCATED				25
26	0	8,320	900	26	Lawn Mower	900	900	900	26
27	0	0	3,000	27	Electrical on Poles	3,000	3,000	3,000	27
28	**0**	**8,320**	**3,900**	28	**TOTAL CAPITAL OUTLAY**	**3,900**	**3,900**	**3,900**	28
29				29	DEBT SERVICE				29
30				30					30
31				31					31
32	**0**	**0**	**0**	32	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	32
33				33	SPECIAL PAYMENTS				33
34				34					34
35				35					35
36	**0**	**0**	**0**	36	**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**	36
37				37	INTERFUND TRANSFERS				37
38		711		38	Funds Transfer to Water Debt Service Reserve	0	0	0	38
39		106,638		39	Funds Transfer to Highway Fund	0	0	0	39
40		20,331		40	Funds Transfer to Water Fund	0	0	0	40
41	**0**	**127,680**	**0**	41	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	41
42			10,000	42	**OPERATING CONTINGENCY**	10,000	10,000	10,000	42
43	31,944	175,761	104,200	43	**Total Requirements NOT ALLOCATED**	107,200	107,200	107,200	43
44	11,445	8,673	48,700	44	Total Requirements for **ALL Org.Units/Progams within fund**	54,200	54,200	54,200	44
45			0	45	Reserved for future expenditure	0	0	0	45
46	43,389	184,434		46	Ending balance (prior years)				46
47			21,150	47	**UNAPPROPRIATED ENDING FUND BALANCE**	76,122	76,122	76,122	47
48	**86,778**	**368,869**	**174,050**	48	**TOTAL REQUIREMENTS**	**237,522**	**237,522**	**237,522**	48

150-504-030 (Rev 10-16)

* Allocation unit split as of 2017-2018, personnel services are non allocated

CITY OF SCOTTS MILLS ESTABLISHED 1916

General Reserve Fund: Block Grant

FORM
LB-10

RESERVE FUND
RESOURCES AND REQUIREMENTS

BLOCK GRANT
(Fund)

City of Scotts Mills
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-2022			
	Actual										
	Second Preceding Year 2018-2019	First Preceding Year 2019-202	Adopted Budget Year 2020-2021					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	21002	22547	21002	2	Cash on hand * (cash basis), or			21002	21002	21002	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6				6	Transferred IN, from other funds						6
7		8500	8500	7	Block Grant Repayment			8500	8500	8500	7
8				8							8
9				9							9
10	21002	31047	29502	10	Total Resources, except taxes to be levied			29502	29502	29502	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**21002**	**31047**	**29502**	13	**TOTAL RESOURCES**			**29502**	**29502**	**29502**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16		Reserve for Future Expediture		0	0	0	16
17	0	21002	21002	17		Transfer to General Fund		0	0	0	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30			8500	30	UNAPPROPRIATED ENDING FUND BALANCE			29502	29502	29502	30
31	**0**	**21002**	**29502**	31	**TOTAL REQUIREMENTS**			**29502**	**29502**	**29502**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

* See attached supporting documents

CITY OF SCOTTS MILLS ESTABLISHED 1916

Highway Fund

FORM
LB-20

RESOURCES

Highway
(Fund)

City of Scotts Mills
(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	2022-2023			
	Actual		Adopted Budget This Year Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	93,034	95,831	48,000	1	Available cash on hand* (cash basis) or	65,000	65,000	65,000	1
2	0	0	0	2	Net working capital (accrual basis)	0	0	0	2
3	0	0	0	3	Previously levied taxes estimated to be receivec	0	0	0	3
4	3,819	1,565	3,000	4	Interest				4
5	0	20,331		5	Transferred IN, from other funds				5
6	0	0	0	6	**OTHER RESOURCES**				6
7	26,728	22,529	26,275	7	Gas Tax Revenue	32,937	32,937	32,937	7
8	0	0	0	8	Federal/State/County Grant	0	0	0	8
9	0	0	0	9	Miscelleous Income	0	0	0	9
10	0	0	0	10	Transfer from General Fund	0	0	0	10
11	0	0	0	11	State Revenue Sharing	0	0	0	11
12	0	0	0	12	Water Franchise Fee	0	0	0	12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	123,581	140,256	77,275	29	Total resources, except taxes to be levied	97,937	97,937	97,937	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**123,581**	**140,256**	**77,275**	32	**TOTAL RESOURCES**	**97,937**	**97,937**	**97,937**	32

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

HIGHWAY
(name of fund)

	Historical Data				REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1					1
2	150	-	1,000	2	Recorder/Clerk	1,000	1,000	1,000	2
3	-		2,000	3	Water Commissioner	1,000	1,000	1,000	3
4	-		2,000	4	Labor 1	2,000	2,000	2,000	4
5	11	-	200	5	Payroll Expenses (FICA/WBA)	200	200	200	5
6	500	100	350	6	Workers Comp. Insurance	350	350	350	6
7		-	100	7	Unemployment	100	100	100	7
8	-		-	8	Accountant	-	-		8
9	**661**	**100**	**5,650**	9	**TOTAL PERSONNEL SERVICES**	**4,650**	**4,650**	**4,650**	9
10	**0.01**	**0.13**	**0.20**	10	**Total Full-Time Equivalent (FTE)**	**0.20**	**0.20**	**0.20**	10
11				11	MATERIALS AND SERVICES				11
12	1,000	1,000	1,000	12	Audit	2,000	2,000	2,000	12
13	-	858	6,000	13	Contracted Services	6,000	6,000	6,000	13
14	3,887	3,946	5,500	14	Street Lighting/ Utilities	7,000	7,000	7,000	14
15	-	-	0	15	Miscelleous Expenses	0	0	-	15
16	320	8,117	10,000	16	Road Repair & Grading	10,000	10,000	10,000	16
17	-	-	5,000	17	Spraying & Mowing	5,000	5,000	5,000	17
18		-	4,000	18	Ditches & Drains Maintenance	4,000	4,000	4,000	18
19	-	-	450	19	Safety Equipment	1,000	1,000	1,000	19
20	-	177	500	20	Small Tools	500	500	500	20
21	0	366	0	21	Signage	2,000	2,000	2,000	21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	**5,207**	**14,465**	**32,450**	28	**TOTAL MATERIALS AND SERVICES**	**37,500**	**37,500**	**37,500**	28
29				29	CAPITAL OUTLAY				29
30	21,882	56,215	20,000	30	Road Reconstruction	20,000	20,000	20,000	30
31	-	654	5,000	31	Sidewalks/ Trails	10,000	10,000	10,000	31
32				32					32
33				33					33
34				34					34
35				35					35
36	**21,882**	**56,869**	**25,000**	36	**TOTAL CAPITAL OUTLAY**	**30,000**	**30,000**	**30,000**	36
37	**27,750**	**71,434**	**63,100**	37	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**72,150**	**72,150**	**72,150**	37

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

HIGHWAY

(name of fund)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	**TOTAL PERSONNEL SERVICES**	0	0	0	4
5				5	**Total Full-Time Equivalent (FTE)**				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	**TOTAL MATERIALS AND SERVICES**	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	**TOTAL CAPITAL OUTLAY**	0	0	0	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	**TOTAL DEBT SERVICE**	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0	0	0	21	**TOTAL SPECIAL PAYMENTS**	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23		0	0	23	Funds Transfer to Water Debt Service Reserve				23
24				24					24
25				25					25
26				26					26
27				27					27
28	0	0	0	28	**TOTAL INTERFUND TRANSFERS**	0	0	0	28
29			5,000	29	**OPERATING CONTINGENCY**	5,000	5,000	5,000	29
30	5,000	5,000	5,000	30	**Total Requirements NOT ALLOCATED**	5,000	5,000	5,000	30
31	27,750	71,434	63,100	31	Total Requirements for **ALL Org.Units/Progams within fund**	72,150	72,150	72,150	31
32			0	32	Reserved for future expenditure	0	0	0	32
33	93,034	93,034		33	Ending balance (prior years)				33
34			9,175	34	**UNAPPROPRIATED ENDING FUND BALANCE**	20,787	20,787	20,787	34
35	**125,784**	**169,468**	**77,275**	35	**TOTAL REQUIREMENTS**	**97,937**	**97,937**	**97,937**	35

150-504-030 (Rev 10-16)

CITY OF SCOTTS MILLS ESTABLISHED 1916

Water Fund

FORM
LB-20

RESOURCES

WATER

(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	166,541	175,759	136,000	1	Available cash on hand* (cash basis) or	150,000	150,000	150,000	1
2	0	0	0	2	Net working capital (accrual basis)	0	0	0	2
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0	3
4	2,010	1,341	4,500	4	Interest	1,500	1,500	1,500	4
5	0	106,638	106,638	5	Transferred IN, from other funds	0			5
6	0	0		6	OTHER RESOURCES				6
7	129,953	135,956	125,000	7	Water Sales	125,000	125,000	125,000	7
8	8,843	8,843	1,000	8	Water Set Up Charges	1,000	1,000	1,000	8
9	0	0	0	9	Old City Hall Rent	0	0	0	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	307,347	428,537	373,138	29	Total resources, except taxes to be levied	277,500	277,500	277,500	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**307,347**	**428,537**	**373,138**	32	**TOTAL RESOURCES**	**277,500**	**277,500**	**277,500**	32

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

WATER
(name of fund)

	Historical Data				REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	8,870	8,207	15,000	2	Recorder/Clerk	25,000	25,000	25,000	2
3	15,881	17,887	21,000	3	Water Commissioner	-	-	-	3
4	382	252	3,000	4	Labor 1	3,000	3,000	3,000	4
5	6500	9100	11,000	5	Certification Fee	-	-	-	5
6	2,383	2,708	2,500	6	Payroll Expenses (FICA/WBA)	2,500	2,500	2,500	6
7	2,019	1,709	3,000	7	Workers Comp. Insurance	2,000	2,000	2,000	7
8	-	1	1,000	8	Unemployment	1,000	1,000	1,000	8
9	-	-	10,000	9	PERS	10,000	10,000	10,000	9
10	**36,035**	**39,864**	**66,500**	10	**TOTAL PERSONNEL SERVICES**	**43,500**	**43,500**	**43,500**	10
11	**0.68**	**0.68**	**0.63**	11	**Total Full-Time Equivalent (FTE)**	**0.63**	**0.63**	**0.63**	11
12				12	MATERIALS AND SERVICES				12
13	38,726		65,200	13	See Water LB-31	96,100	96,100	96,100	13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	**38,726**	**0**	**65,200**	27	**TOTAL MATERIALS AND SERVICES**	**96,100**	**96,100**	**96,100**	27
28				28	CAPITAL OUTLAY				28
29	12,000	-	12,000	29	Pumps & Controls	12,000	12,000	12,000	29
30	86	3,080	3,000	30	Tools & Equipment	3,000	3,000	3,000	30
31	-	19,629	38,000	31	New Lines/Line Replacements	38,000	38,000	38,000	31
32	25,018	51,405	1,500	32	Generator	1,500	1,500	1,500	32
33	532	2,799	1,500	33	Meter Installation	1,500	1,500	1,500	33
34	-	-	35,000	34	Water System Model/Water Master Plan	30,000	30,000	30,000	34
35	165	(723)	7,000	35	Computer Equipment/Software	7,000	7,000	7,000	35
36		49,933	0	36	New Meter system/New Meter Reading Sysytem				36
37	**37,801**	**126,123**	**98,000**	37	**TOTAL CAPITAL OUTLAY**	**93,000**	**93,000**	**93,000**	37
38	**112,562**	**165,987**	**229,700**	38	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**232,600**	**232,600**	**232,600**	38

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

WATER

(name of fund)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted Budget						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22	INTERFUND TRANSFERS				22
23	10,000	49,030	20,000	23	Transfer to Debt Service	25,000	25,000	25,000	23
24	0	0	0	24	Franchise Fee to Highway*				24
25	8,000	0	0	25	Transfer to Reserve Fund SDC's	0	0	0	25
26				26					26
27				27					27
28	18,000	49,030	20,000	28	TOTAL INTERFUND TRANSFERS	25,000	25,000	25,000	28
29			15,000	29	OPERATING CONTINGENCY	15,000	15,000	15,000	29
30	33,000	33,000	35,000	30	Total Requirements NOT ALLOCATED	40,000	40,000	40,000	30
31	112,561	165,987	223,400	31	Total Requirements for ALL Org.Units/Progams within fund	232,600	232,600	232,600	31
32				32	Reserved for future expenditure				32
33	0	0		33	Ending balance (prior years)				33
34			8,100	34	UNAPPROPRIATED ENDING FUND BALANCE	4,900	4,900	4,900	34
35	145,561	198,987	266,500	35	TOTAL REQUIREMENTS	277,500	277,500	277,500	35

* Line item moved to Materials and Services

150-504-030 (Rev 10-16)

FORM
LB-31

DETAILED REQUIREMENTS

WATER
(Name of Fund)

	Historical Data				REQUIREMENTS FOR: (Water Fund)		Budget for Next Year 2022-2023			
	Actual		Adopted Budget							
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year Year 2021-2022		Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1						1
2	1,925	5,350	2,500	2	Materials/Serv	Audit	3,500	3,500	3,500	2
3	6,385	8,425	6,500	3	Materials/Serv	Supplies/Services	7,000	7,000	7,000	3
4	7,000	5,915	7,000	4	Materials/Serv	Maintenance & Repairs	7,000	7,000	7,000	4
5	6,883	5,609	10,000	5	Materials/Serv	Contracted Services	35,000	35,000	35,000	5
6	9,691	9,237	12,000	6	Materials/Serv	Utilities	12,000	12,000	12,000	6
7	0	0	1,000	7	Materials/Serv	Training	1,000	1,000	1,000	7
8	730	2,902	3,000	8	Materials/Serv	Water Analysis	4,000	4,000	4,000	8
9	0	0	1,000	9	Materials/Serv	Building Maintenance	1,000	1,000	1,000	9
10	902	802	1,000	10	Materials/Serv	Fuel	1,000	1,000	1,000	10
11	976	949	1,400	11	Materials/Serv	Postage	1,600	1,600	1,600	11
12	390	393	500	12	Materials/Serv	Permits & Fees	500	500	500	12
13	383	909	800	13	Materials/Serv	Water Telephone	2,000	2,000	2,000	13
14	-142	117	2,000	14	Materials/Serv	Truck Maintenance	5,000	5,000	5,000	14
15	2,180	1,055	3,000	15	Materials/Serv	Liability Insurance	2,000	2,000	2,000	15
16	0	0	500	16	Materials/Serv	Landscaping	500	500	500	16
17	0	1,140	1,000	17	Materials/Serv	Attorney	1,000	1,000	1,000	17
18	1,423	1,275	2,000	18	Materials/Serv	Internet	2,000	2,000	2,000	18
19	0	0	0	19	Materials/Serv	Franchise Fee to Highway	0	0	0	19
20			10,000	20	Materials/Serv	Water Engineer	10,000	10,000	10,000	20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29	**Total Full Time Equivalent (FTE)***					29
30				30	Ending balance (prior years)					30
31				31	**UNAPPROPRIATED ENDING FUND BALANCE**					31
32	**38,726**	**44,076**	**65,200**	32	**TOTAL REQUIREMENTS**		**96,100**	**96,100**	**96,100**	32

150-504-031 (Rev 10-16)

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

CITY OF SCOTTS MILLS ESTABLISHED 1916

Water Debt Service Fund

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- [x] Revenue Bonds or
- [ ] General Obligation Bonds

WATER DEBT SERVICE
(Fund)

City of Scotts Mills
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-2023			
	Actual									
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	Adopted Budget This Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**Resources**					1
2	16,067	9,768	3,499	2	Beginning Cash on Hand (Cash Basis), or					2
3	0	0	0	3	Working Capital (Accrual Basis)					3
4	0	0	0	4	Previously Levied Taxes to be Received					4
5	0	0	0	5	Interest					5
6	10,000	49,030	20,000	6	Transferred from Other Funds		25,000	25,000	25,000	6
7	26,067	58,798	23,499	7	Total Resources, Except Taxes to be Levied		25,000	25,000	25,000	7
8				8						8
9				9	Taxes Estimated to be Received *					9
10				10	Taxes Collected in Year Levied					10
11	**26,067**	**58,798**	**23,499**	11	**TOTAL RESOURCES**		**25,000**	**25,000**	**25,000**	11
12				12	**Requirements**					12
13				13	**Bond Principal Payments**					13
14				14	Bond Issue	Budgeted Payment Date				14
15	11,088	11,088	18,288	15	USDA	12/01/2022	19,789	19,789	19,789	15
16				16						16
17				17						17
18	**11,088**	**11,088**	**18,288**	18	**Total Principal**		**19,789**	**19,789**	**19,789**	18
19				19	**Bond Interest Payments**					19
20				20	Bond Issue	Budgeted Payment Date				20
21	5,211	5,211	5,211	21	USDA	12/01/2022	5,211	5,211	5,211	21
22				22						22
23				23						23
24	**5,211**	**5,211**	**5,211**	24	**Total Interest**		**5,211**	**5,211**	**5,211**	24
25				25	**Unappropriated Balance for Following Year By**					25
26				26	Bond Issue	Projected Payment Date				26
27				27						27
28				28						28
29				29						29
30	35,830	42,500		30	Ending balance (prior years)					30
31			0	31	**Total Unappropriated Ending Fund Balance**		0	0	0	31
32				32	Loan Repayment to _____ Fund					32
33				33	Tax Credit Bond Reserve					33
34	**52,129**	**58,798**	**23,499**	34	**TOTAL REQUIREMENTS**		**25,000**	**25,000**	**25,000**	34

150-504-035 (Rev 10-16)

*If this form is used for revenue bonds, property tax resources may not be included.

CITY OF SCOTTS MILLS ESTABLISHED 1916

Water Debt Service Reserve Fund

FORM
LB-11

This fund is authorized and established by resolution / ordinance number 2020-00 on June 3, 2020 for the following specified purpose:

To create a Debt Service Reserve fund for USDA water loan requirements.

RESERVE FUND RESOURCES AND REQUIREMENTS

WATER DEBT SERVICE RESERVE
(Fund)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2030-2031

City of Scotts Mills
(Name of Municipal Corporation)

	Historical Data						Budget for Next Year 2022-2023			
	Actual			DESCRIPTION RESOURCES AND REQUIREMENTS						
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	Adopted Budget Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES					1
2			14998	2	Cash on hand * (cash basis), or		14998	14998	14998	2
3				3	Working Capital (accrual basis)					3
4				4	Previously levied taxes estimated to be receivec					4
5				5	Interest					5
6		14998		6	Transferred IN, from other funds					6
7				7						7
8				8						8
9				9						9
10	0	14998	14998	10	Total Resources, except taxes to be levied		14998	14998	14998	10
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	**0**	**14998**	**14998**	13	**TOTAL RESOURCES**		**14998**	**14998**	**14998**	13
14				14	REQUIREMENTS **					14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15
16		14598	14598	16			Two years worth of Loan payments	14598	14598	14598	16
17		400	400	17			Short Lived Assets	400	400	4000	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)					29
30			0	30	**UNAPPROPRIATED ENDING FUND BALANCE**			0	0	0	30
31	**0**	**14998**	**14998**	31	**TOTAL REQUIREMENTS**			**14998**	**14998**	**18598**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

CITY OF SCOTTS MILLS ESTABLISHED 1916

Enacting Resolution

RESOLUTION No. 22 - 04

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of Scotts Mills
hereby adopts the budget for fiscal year 2022-2023 in the total amount of $682,459 .*
This budget is now on file at City Hall in Scotts Mills, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

General Fund

Administration	35,200
Parks	19,000
Not Allocated to Organizational Unit or Program:	
Personnel Services.....	24,000
Materials & Services.....	69,300
Capital Outlay.....	3,900
Debt Service	0
Special Payments.....	0
Transfers Out.....	0
Contingency.....	10,000
Total.....	**$161,400**

Water Debt Service Fund

Debt Service	25,000
Total.....	**$25,000**

Water Fund

Water	150,000
Special Payments.....	0
Transfers Out.....	25,000
Contingency.....	15,000
Total.....	**$190,000**

Highway Fund

Highway	65,000
Special Payments.....	
Transfers Out.....	0
Contingency.....	5,000
Total.....	**$70,000**

Total APPROPRIATIONS, All Funds	**$446,400**
Total Unappropriated and Reserve Amounts, All Funds	$236,059
TOTAL ADOPTED BUDGET	**$682,459** *

*(*amounts with asterisks must match)*

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022-2023 :
At the rate of $ 0.4292 per $1000 of assessed value for permanent rate tax;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....$ .4292/$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....$ _____

The above resolution statements were approved and declared adopted on June 1, 2022.

X _____
Mayor

150-504-073-6 (Rev. 12-13)

CITY OF SCOTTS MILLS ESTABLISHED 1916

Supporting Documentation

RESOLUTION 22-01

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of Scotts Mills ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2021-2022.

Passed by the Common Council the 1st day of June, 2022.

Approved by the Mayor this 1st day of June, 2022.

Mayor _____

Attest _____
City Manager/Recorder

I certify that a public hearing before the Budget Committee was held on May 4, 2022 and a public hearing before the City Council was held on June 1, 2022, giving citizens an opportunity to comment on use of State Revenue Sharing.

_____
City Manager/Recorder

RESOLUTION 22 – 02

Whereas, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

(1) Police Protection
(2) Fire Protection
(3) Street construction, maintenance and lighting
(4) Sanitary sewers
(5) Storm sewers
(6) Planning, zoning and subdivision control
(7) One or more utility services

And

Whereas, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760, now, therefore,

Be it resolved, that the City of Scotts Mills hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760

1. Street construction, maintenance & lighting
2. Storm sewers
3. Planning, zoning and subdivision control
4. Water Utility Service

Approved by the City of Scotts Mills this 1st day of June, 2022.

Mayor

Attest:

City Manager/Recorder

RESOLUTION 22 – 03

TRANSFERRING OF FUNDS FOR 2022-2023

BE IT RESOLVED that the City Council of the City of Scotts Mills hereby transfers funds for the fiscal year 2022-2023 as budgeted from the Water Fund in the amount of $25,000.00 to the Water Debt Service Fund.

Water Fund	$25,000.00
TOTAL	$25,000.00

Approved by the City of Scotts Mills this 1st day of June, 2022.

Mayor

Attest:

City Manager

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

FORM LB-50

2022-2023

To assessor of **Marion** County

Check here if this is ☐ an amended form.

Be sure to read instructions in the current Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

The **City of Scotts Mills** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Marion** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date
P.O. Box 220	Scotts Mills	OR	97375-0220	06/30/2022

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Robin Fournier	City Manager	503-873-5435	clerk@scottsmills.org

CERTIFICATION - You **must** check one box if you are subject to Local Budget Law.

X The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

			Subject to General Government Limits: Rate -or- Dollar Amount	Measure 5 Limits: Amount of Bond Levy
	1. Rate/Amount levied (within permanent rate limit)	1	0.4292	
	2. Local option operating tax	2		
	3. Local option capital project tax	3		
	4. 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 of 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	0.4292
7.	Date received voter approval for rate limit if new district	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 year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Gov't. Limitation	Excluded from M5 limitation
1		
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 authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

150-504-050 (Rev. 12/10) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.