



P.O. Box 220  
Scotts Mills, OR 97375

**Adopted Budget**  
**Fiscal Year 2023-2024**



# Staff

**CITY OF SCOTTS MILLS**  
**CITY COUNCIL MEMBERS/STAFF**  
**2023**

**Paul Brakeman**  
-Mayor

**Robin Fournier**  
-City Manager

**CITY COUNCIL**

**Casey Dean**  
-Treasurer

**Shawna Kelly**

**Monika Martin**  
-Parks

**Aage Wurdinger**  
-Highway

**Chris MacQuarrie**

**Robin Fournier**

**STAFF**

**Merrill Water Systems**  
-Water Commissioner

**Chris Fournier**  
-Labor 1

**Jason Axness**  
-Labor 2



# Budget Message

# Budget Message

## City of Scotts Mills

### Memo

Date: May 3, 2023  
To: Scotts Mills Budget Committee  
From: Monika Martin, Budget Officer  
Subject: 2023-2024 Proposed Budget

I am pleased to submit the proposed budget in the amount of \$601,155 for the City of Scotts Mills.

### 1) Explanation of the budget document

The 2023-2024 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 \$12,670.

### 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	2022-2023	2023-2024	\$ Difference
General	\$161,400	\$156,900	\$(4,500)
Highway	\$77,150	\$72,650	\$(4,500)
Water	\$272,600	\$280,100	\$7,500
<b>Total Expenditures</b>	<b>\$511,150</b>	<b>\$509,650</b>	<b>\$(1,500)</b>



Overall, the budget decreased by \$1,500 from Fiscal year 2023-2023. The decrease is due in part to cost saving measures taken by staff.

### **Long-Term Debt**

The City's long-term debt consists of one water system improvement loan in the amount of \$20,527.83.

### **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 \$29,522,010 multiplied by the operating rate (.4292 this is divided by 1,000), which equals \$12,670.83. 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 \$12,062.65. Therefore \$12,062.65 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:**

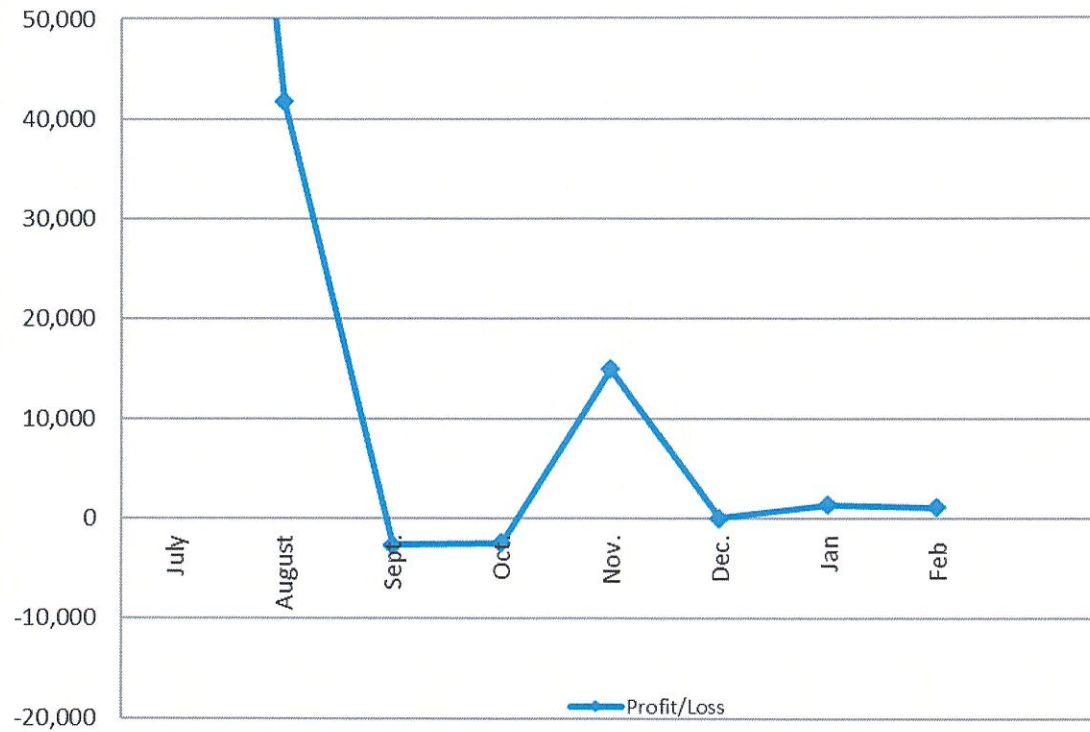
Revenue for the General Fund comes from property taxes, shared revenue from OLCC, cigarette tax, franchise fees, and park reservation fees. Each of these items is being accounted for in separate line items.

The General Fund has an unappropriated ending balance of \$47,887. 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 2022-2023.

## **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.

## Total General Funds by Month, July 2022 through February 2023



Month	Profit/Loss
July	146,483
August	41723
Sept.	-2702
Oct.	-2,509
Nov.	14,961
Dec.	17
Jan	1356
Feb	1127





# General Fund

FORM								
LB-20				RESOURCES				
				GENERAL FUND				
				City of Scotts Mills				
				(Name of Municipal Corporation)				
Historical Data				RESOURCE DESCRIPTION		Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year Year 2022-2023	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	111,755	129,090	140,000	1	Available cash on hand* (cash basis) or	150,000	150,000	150,000
2				2	Net working capital (accrual basis)			
3	87	35	100	3	Previously levied taxes estimated to be received	100	100	100
4	672	534	800	4	Interest	500	500	500
5	0	0	0	5	Old City Hall Rental	0	0	0
6	0	0	0	6	Old City Hall Property Taxes	0	0	0
7	149,214	21,002	0	7	Transferred IN, from other funds	0	0	0
8				8	OTHER RESOURCES			
9	12,443	10,312	8,318	9	State Liquor Tax	8,506	8,506	8,506
10	364	335	323	10	State Cigarette Tax	318	318	318
11	13,625	15,413	13,000	11	Franchise Fees	13,000	13,000	13,000
12	0	0	43,000	12	Misc. Income/ARPA Recovery Fund	0	0	0
13	1,145	100	1,000	13	Building Permits/Planning Fees	1,000	1,000	1,000
14	15,000	58,621	15,000	14	Federal/State/County Grants	15,000	15,000	15,000
15	0	0	0	15	Federal Housing Grant Paybacks	0	0	0
16	5,180	5,350	3,000	16	State Revenue Sharing	3,000	3,000	3,000
17	80	4,885	200	17	Park Donations	200	200	200
18	2,500	4,500	1,000	18	Park Reservation Fees	1,000	1,000	1,000
19	0	0	0	19	Old City Hall Rental	0	0	0
20	0	0	0	20	Old City Hall Property Taxes	0	0	0
21	-95	-15	0	21	Fees	100	100	100
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	311,970	250,162	225,741	29	Total resources, except taxes to be levied	192,725	192,725	192,725
30			11,680	30	Taxes estimated to be received	12,063	12,063	12,063
31	11,104	11,828		31	Taxes collected in year levied			
32	323,074	261,990	237,421	32	TOTAL RESOURCES	204,788	204,788	204,788
150-504-020 (rev 10-16)			*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year					
			Page 1					

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND**

	Historical Data				REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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	1,060	1,901	8,000	11	Council of Governments	8,000	8,000	8,000	11
12	190	111	1,000	12	Building Maintenance	1,000	1,000	1,000	12
13	211	-700	2,500	13	Marion County Building/Planning Fees	2,500	2,500	2,500	13
14	110	869	700	14	Membership Dues	1,000	1,000	1,000	14
15	0	0	1,000	15	Marion County Sheriff Contract	1,000	1,000	1,000	15
16	0	312	2,000	16	Training	4,000	4,000	4,000	16
17	0	0	3,000	17	Ordinance Enforcement	3,000	3,000	3,000	17
18	297	576	1,500	18	Notices & Elections Expenses	2,000	2,000	2,000	18
19	0	500	500	19	Volunteer Expenses	500	500	500	19
20	0	0	0	20	Old City Hall Property Taxes	0	0	0	20
21				21					21
22				22					22
23				23					23
24				24					24
25	1,868	3,569	20,200	25	TOTAL MATERIALS AND SERVICES	23,000	23,000	23,000	25
26				26	CAPITAL OUTLAY				26
27	-677	6,806	6,000	27	Office Automation/Furniture	3,000	3,000	3,000	27
28	2,002	1,320	7,000	28	City Hall Buildings	10,000	10,000	10,000	28
29	1,738	0	2,000	29	City Sign	2,000	2,000	2,000	29
30				30					30
31				31					31
32				32					32
33	407	8,126	15,000	33	TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	33
34	2,275	11,695	35,200	34	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	38,000	38,000	38,000	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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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	1536	2772	1,000	11	Park Expenses	1,000	1,000	1,000	11
12	1005	1693	2,000	12	Landscaping	3,000	3,000	3,000	12
13	1200	0	500	13	Repairs and Maintenance	500	500	500	13
14	0	0	500	14	Wood Chips	1,000	1,000	1,000	14
15	0	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	3,741	4,465	9,000	27	TOTAL MATERIALS AND SERVICES	10,500	10,500	10,500	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	792	1,000	31	Park Sign	1,000	1,000	1,000	31
32	0	0	2,500	32	City Park Bathroom	2,500	2,500	2,500	32
33	0	113	5,000	33	City Park Maintenance and Improvements	5,000	5,000	5,000	33
34				34					34
35	0	904	10,000	35	TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	35
36	3,741	5,369	19,000	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	20,500	20,500	20,500	36

FORM  
LB-30

REQUIREMENTS SUMMARY  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM  
GENERAL FUND

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				PERSONNEL SERVICES NOT ALLOCATED				
1	12,200	16,205	20,000	1 Recorder/Clerk*	25,000	25,000	25,000	1
2	0	0	0	2 Water Commissioner*	0	0	0	2
3	-212	14	1,000	3 Worker's Comp Insurance*	1,000	1,000	1,000	3
4	933	1,533	2,000	4 Payroll Expenses (FICA/WBA)*	2,000	2,000	2,000	4
5	130	401	1,000	5 Unemployment*	1,000	1,000	1,000	5
6	0			6 Accountant*				6
7				7				7
8	13,051	18,152	24,000	8 TOTAL PERSONNEL SERVICES	29,000	29,000	29,000	8
9	0.15	0.15	0.30	9 Total Full-Time Equivalent (FTE)	0.30	0.3	0.30	9
10				MATERIALS AND SERVICES NOT ALLOCATED				10
11	300	3,425	2,300	11 Audit	3,000	3,000	3,000	11
12	4,333	4,268	2,000	12 Supplies and Services	2,000	2,000	2,000	12
13	7,007	820	7,000	13 Attorney	7,000	7,000	7,000	13
14	2,343	5,263	5,000	14 Bonds and Insurance	5,000	5,000	5,000	14
15	4,785	48,321	30,000	15 Economic development/Beautification	15,000	15,000	15,000	15
16	0	14	0	16 Miscellaneous Expenses	0	0	0	16
17	24	832	1,000	17 Events	1,000	1,000	1,000	17
18	0	0	1,000	18 Accountant	1,000	1,000	1,000	18
19	309	254	1,000	19 Utilities	1,000	1,000	1,000	19
20	0	350	2,000	20 Engineer	2,000	2,000	2,000	20
21	6,938	3,200	15,000	21 Tree Removal	15,000	15,000	15,000	21
22	672	740	1,000	22 Internet and Phone	1,000	1,000	1,000	22
23	0	20	2,000	23 Contracted Services	2,000	2,000	2,000	23
24	26,711	67,507	69,300	24 TOTAL MATERIALS AND SERVICES	55,000	55,000	55,000	24
25				CAPITAL OUTLAY NOT ALLOCATED				25
26	8,320	-65	900	26 Lawn Mower	900	900	900	26
27	0	0	3,000	27 Electrical on Poles	3,500	3,500	3,500	27
28	8,320	-65	3,900	28 TOTAL CAPITAL OUTLAY	4,400	4,400	4,400	28
29				DEBT SERVICE				29
30								30
31								31
32	0	0	0	32 TOTAL DEBT SERVICE	0	0	0	32
33				SPECIAL PAYMENTS				33
34								34
35								35
36	0	0	0	36 TOTAL SPECIAL PAYMENTS	0	0	0	36
37				INTERFUND TRANSFERS				37
38	711	0		38 Funds Transfer to Water Debt Service Reserve	0	0	0	38
39	106,638	0		39 Funds Transfer to Highway Fund	0	0	0	39
40	20,331	0		40 Funds Transfer to Water Fund	0	0	0	40
41	127,680	0	0	41 TOTAL INTERFUND TRANSFERS	0	0	0	41
42			10,000	42 OPERATING CONTINGENCY	10,000	10,000	10,000	42
43	175,762	85,594	107,200	43 Total Requirements NOT ALLOCATED	98,400	98,400	98,400	43
44	6,016	17,064	54,200	44 Total Requirements for ALL Org.Units/Programs within fund	58,500	58,500	58,500	44
45			0	45 Reserved for future expenditure	0	0	0	45
46	181,778	102,658		46 Ending balance (prior years)				46
47			76,122	47 UNAPPROPRIATED ENDING FUND BALANCE	47,888	47,888	47,888	47
48	363,556	205,316	237,522	48 TOTAL REQUIREMENTS	204,788	204,788	204,788	48



# **General Reserve**

## **Fund: Block Grant**



**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 2023-2024				
	Actual		Adopted Budget Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	22547	22547	21002	2	Cash on hand * (cash basis), or			22548	22548	22548	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	8500	7	Block Grant Repayment			8500	8500	8500	7
8				8							8
9				9							9
10	31047	31047	29502	10	Total Resources, except taxes to be levied			31048	31048	31048	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	31047	31047	29502	13	TOTAL RESOURCES			31048	31048	31048	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	0	0	16		Reserve for Future Expenditure		0	0	0	16
17	21002	21002	0	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			31048	31048	31048	30
31	21002	21002	8500	31	TOTAL REQUIREMENTS			31048	31048	31048	31

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



# Highway Fund

FORM  
LB-20

RESOURCES

Highway  
(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	95,831	54,452	65,000	1	Available cash on hand* (cash basis)or	50,000	50,000	50,000	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	1,565	1,046	0	4	Interest				4
5	20,331	0		5	Transferred IN, from other funds				5
6	0	0	0	6	OTHER RESOURCES				6
7	22,529	29,846	32,937	7	Gas Tax Revenue	33,322	33,322	33,322	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	140,256	85,343	97,937	29	Total resources, except taxes to be levied	83,322	83,322	83,322	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	140,256	85,343	97,937	32	TOTAL RESOURCES	83,322	83,322	83,322	32

**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 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1					1
2	-	-	1,000	2	Recorder/Clerk	1,000	1,000	1,000	2
3	-	-	1,000	3	Water Commissioner	1,000	1,000	1,000	3
4	-	-	2,000	4	Labor 1	2,000	2,000	2,000	4
5	-	-	200	5	Payroll Expenses (FICA/MBA)	200	200	200	5
6	100	110	350	6	Workers Comp. Insurance	350	350	350	6
7		-	100	7	Unemployment	100	100	100	7
8	-		-	8	Accountant	-	-		8
9	100	110	4,650	9	TOTAL PERSONNEL SERVICES	4,650	4,650	4,650	9
10	0.13	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	1,550	2,000	12	Audit	2,000	2,000	2,000	12
13	858	-	6,000	13	Contracted Services	6,000	6,000	6,000	13
14	3,946	4,180	7,000	14	Street Lighting/ Utilities	7,000	7,000	7,000	14
15	-	-	0	15	Miscelleous Expenses	0	0	-	15
16	8,117	3,165	10,000	16	Road Repair & Grading	10,000	10,000	10,000	16
17	-	882	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	-	-	1,000	19	Safety Equipment	1,000	1,000	1,000	19
20	177	-	500	20	Small Tools	500	500	500	20
21	366	0	2,000	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	14,464	9,777	37,500	28	TOTAL MATERIALS AND SERVICES	37,500	37,500	37,500	28
29				29	CAPITAL OUTLAY				29
30	56,215	-	20,000	30	Road Reconstruction	20,000	20,000	20,000	30
31	654	-	10,000	31	Sidewalks/ Trails	10,000	10,000	10,000	31
32				32					32
33				33					33
34				34					34
35				35					35
36	56,869	0	30,000	36	TOTAL CAPITAL OUTLAY	30,000	30,000	30,000	36
37	71,433	9,887	72,150	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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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	71,443	9,887	72,150	31	Total Requirements for ALL Org.Units/Programs within fund	72,150	72,150	72,150	31
32			0	32	Reserved for future expenditure	0	0	0	32
33	76,443	76,443		33	Ending balance (prior years)				33
34			20,787	34	UNAPPROPRIATED ENDING FUND BALANCE	6,172	6,172	6,172	34
35	152,886	91,330	97,937	35	TOTAL REQUIREMENTS	83,322	83,322	83,322	35



# Water Fund



FORM  
LB-20

**RESOURCES**  
**WATER**

(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	175,759	167,892	150,000	1	Available cash on hand* (cash basis) or	160,000	160,000	160,000	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	1,341	896	1,500	4	Interest	1,000	1,000	1,000	4
5	106,638	0	0	5	Transferred IN, from other funds	0			5
6	0	0		6	OTHER RESOURCES				6
7	135,956	135,070	125,000	7	Water Sales	125,000	125,000	125,000	7
8	8,843	7,843	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	428,537	311,702	277,500	29	Total resources, except taxes to be levied	287,000	287,000	287,000	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	428,537	311,702	277,500	32	TOTAL RESOURCES	287,000	287,000	287,000	32

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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1				1	PERSONNEL SERVICES			1	
2	8,207	14,267	25,000	2	Recorder/Clerk	25,000	25,000	25,000	2
3	17,887	25,420	-	3	Water Commissioner	-	-	-	3
4	252	1,404	3,000	4	Labor 1	5,000	5,000	5,000	4
5	9100	800	-	5	Certification Fee	-	-	-	5
6	2,708	2,467	2,500	6	Payroll Expenses (FICA/WBA)	2,500	2,500	2,500	6
7	1,709	506	2,000	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	39,864	44,864	43,500	10	TOTAL PERSONNEL SERVICES	45,500	45,500	45,500	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			96,100	13	See Water LB-31	101,600	101,600	101,600	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	0	0	96,100	27	TOTAL MATERIALS AND SERVICES	101,600	101,600	101,600	27
28				28	CAPITAL OUTLAY				28
29	-	9,998	12,000	29	Pumps & Controls	12,000	12,000	12,000	29
30	3,080	-	3,000	30	Tools & Equipment	3,000	3,000	3,000	30
31	19,629	11,714	38,000	31	New Lines/Line Replacements	38,000	38,000	38,000	31
32	51,405	10,315	1,500	32	Generator	1,500	1,500	1,500	32
33	2,799	-	1,500	33	Meter Installation	1,500	1,500	1,500	33
34	-	-	30,000	34	Water System Model/Water Master Plan	30,000	30,000	30,000	34
35	(723)	1,236	7,000	35	Computer Equipment/Software	7,000	7,000	7,000	35
36	49,933	0	0	36	New Meter system/New Meter Reading Sysytem				36
37	126,123	33,264	93,000	37	TOTAL CAPITAL OUTLAY	93,000	93,000	93,000	37
38	165,987	78,127	232,600	38	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	240,100	240,100	240,100	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 2023-2024				
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
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	49,030	20,000	25,000	23	Transfer to Debt Service	25,000	25,000	25,000	23
24	0	0	0	24	Franchise Fee to Highway*				24
25	0	0	0	25	Transfer to Reserve Fund SDC's	0	0	0	25
26				26					26
27				27					27
28	49,030	20,000	25,000	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	31,479	40,000	30	Total Requirements NOT ALLOCATED	40,000	40,000	40,000	30
31	165,987	112,561	232,600	31	Total Requirements for ALL Org.Units/Programs within fund	240,100	240,100	240,100	31
32				32	Reserved for future expenditure				32
33	0	0		33	Ending balance (prior years)				33
34			4,900	34	UNAPPROPRIATED ENDING FUND BALANCE	6,900	6,900	6,900	34
35	198,987	144,040	277,500	35	TOTAL REQUIREMENTS	287,000	287,000	287,000	35

\* Line item moved to Materials and Services

# DETAILED REQUIREMENTS

## WATER

(Name of Fund)

	Historical Data			REQUIREMENTS FOR: (Water Fund)		Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	Object Classification	Detail				1
2	5,350	3,000	3,500	2	Materials/Serv	Audit	4,000	4,000	4,000	2
3	8,425	4,058	7,000	3	Materials/Serv	Supplies/Services	7,000	7,000	7,000	3
4	5,915	0	7,000	4	Materials/Serv	Maintenance & Repairs	7,000	7,000	7,000	4
5	5,609	5,446	35,000	5	Materials/Serv	Contracted Services	40,000	40,000	40,000	5
6	9,237	10,043	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	2,902	703	4,000	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	802	1,554	1,000	10	Materials/Serv	Fuel	1,000	1,000	1,000	10
11	949	816	1,600	11	Materials/Serv	Postage	1,600	1,600	1,600	11
12	393	816	500	12	Materials/Serv	Permits & Fees	500	500	500	12
13	909	1,582	2,000	13	Materials/Serv	Water Telephone	2,000	2,000	2,000	13
14	117	1,405	5,000	14	Materials/Serv	Truck Maintenance	5,000	5,000	5,000	14
15	1,055	650	2,000	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	1,140	0	1,000	17	Materials/Serv	Attorney	1,000	1,000	1,000	17
18	1,275	1,405	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		0	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	44,078	31,479	96,100	32	TOTAL REQUIREMENTS		101,600	101,600	101,600	32



# **Water Debt Service Fund**

FORM  
LB-35

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☒ 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 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
1			1	<b>Resources</b>		1
2	9,768	3,499	2	Beginning Cash on Hand (Cash Basis), or	0	0
3	0	0	3	Working Capital (Accrual Basis)		
4	0	0	4	Previously Levied Taxes to be Received		
5	0	0	5	Interest		
6	49,030	20,000	6	Transferred from Other Funds	25,000	25,000
7	58,798	23,499	7	Total Resources, Except Taxes to be Levied	25,000	25,000
8			8			
9			9	Taxes Estimated to be Received *		
10			10	Taxes Collected in Year Levied		
11	58,798	23,499	11	<b>TOTAL RESOURCES</b>	25,000	25,000
12			12	<b>Requirements</b>		
13			13	<b>Bond Principal Payments</b>		
14			14	Bond Issue      Budgeted Payment Date		
15	11,088	22,088	15	USDA      12/01/2022	19,789	19,789
16			16			
17			17			
18	11,088	22,088	18	<b>Total Principal</b>	19,789	19,789
19			19	<b>Bond Interest Payments</b>		
20			20	Bond Issue      Budgeted Payment Date		
21	5,211	5,211	21	USDA      12/01/2022	5,211	5,211
22			22			
23			23			
24	5,211	5,211	24	<b>Total Interest</b>	5,211	5,211
25			25	<b>Unappropriated Balance for Following Year By</b>		
26			26	Bond Issue      Projected Payment Date		
27			27			
28			28			
29			29			
30	42,500	-3,799	30	Ending balance (prior years)		
31			31	<b>Total Unappropriated Ending Fund Balance</b>	0	0
32			32	Loan Repayment to _____ Fund		
33			33	Tax Credit Bond Reserve		
34	58,799	23,499	34	<b>TOTAL REQUIREMENTS</b>	25,000	25,000





# **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**

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

**WATER DEBT SERVICE RESERVE  
(Fund)**

City of Scotts Mills  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
	Actual		Adopted Budget Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
1				1	RESOURCES						1
2	14998	14998	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 received						4
5				5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	14998	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	14998	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	14598	16			Two years worth of Loan payments	14598	14598	14598	16
17	400	400	400	17			Short Lived Assets	400	400	400	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	14998	14998	14998	31	TOTAL REQUIREMENTS			14998	14998	14998	31

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



# **Enacting Resolution**

**RESOLUTION No. 23 - 04**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the City Council of Scotts Mills  
hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$601,155 . \*  
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:

<b>General Fund</b>		<b>Water Debt Service Fund</b>	
Administration	38,000	Debt Service	25,000
Parks	20,500	<b>Total.....</b>	<b>\$25,000</b>
<b><u>Not Allocated to Organizational Unit or Program:</u></b>		<b>Water Fund</b>	
Personnel Services.....	29,000	Water	160
Materials & Services.....	5,500	Special Payments.....	0
Capital Outlay.....	4,400	Transfers Out.....	25,000
Debt Service .....	0	Contingency.....	15,000
Special Payments.....	0	<b>Total.....</b>	<b>\$40,160</b>
Transfers Out.....	0	<b>Highway Fund</b>	
Contingency.....	10,000	Highway	80,000
<b>Total.....</b>	<b>\$107,400</b>	Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	5,000
		<b>Total.....</b>	<b>\$85,000</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$257,560</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	<b>\$343,595</b>
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$601,155 *</b>

(\*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 2023-2024 :  
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 7, 2023.

X \_\_\_\_\_

Mayor





# **Supporting Documentation**

**RESOLUTION 23-01**

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

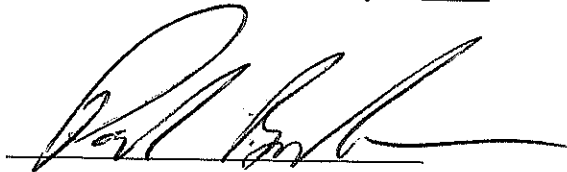
The City of Scotts Mills ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2023-2024.

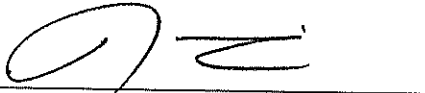
Passed by the Common Council the 7th day of June, 2023.

Approved by the Mayor this 7th day of June, 2023.

Mayor




Attest



City Manager/Recorder

I certify that a public hearing before the Budget Committee was held on May 3, 2023 and a public hearing before the City Council was held on June 7, 2023, giving citizens an opportunity to comment on use of State Revenue Sharing.



City Manager/Recorder



RESOLUTION 23 – 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 7th day of June, 2023.

  
Mayor

Attest:

  
City Manager/Recorder

**RESOLUTION 23 – 03**

**TRANSFERRING OF FUNDS FOR 2023-2024**

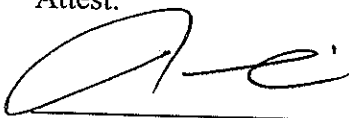
BE IT RESOLVED that the City Council of the City of Scotts Mills hereby transfers funds for the fiscal year 2023-2024 as budgeted from the Water Fund in the amount of \$25,000.00 to the Water Debt Service Fund.

Water Fund	<u>\$25,000.00</u>
TOTAL	<u>\$25,000.00</u>

Approved by the City of Scotts Mills this 7th day of June, 2023.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Manager

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

To assessor of Marion County

FORM OR-LB-50  
2023-2024

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is  
an amended form.

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

<u>PO BOX 220</u>	<u>Scotts Mills</u>	<u>OR</u>	<u>97375</u>	<u>06/07/2023</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Robin Fournier</u>	<u>City Manager</u>	<u>(503)873-5435</u>	<u>clerk@scottsmills.org</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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.4292	
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	0.4292
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			
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.