



P.O. Box 220
Scotts Mills, OR 97375

Adopted Budget
Fiscal Year 2024-2025



Staff

CITY OF SCOTTS MILLS
CITY COUNCIL MEMBERS/STAFF
2024

Paul Brakeman
-Mayor

Robin Fournier
-City Manager

CITY COUNCIL

Casey Dean

Shawna Kelly
-Treasurer

Monika Martin
-Parks

Aage Wurdinger
-Highway

Jay Jackson

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 1, 2024
To: Scotts Mills Budget Committee
From: Shawna Axness, Budget Officer
Subject: 2024-2025 Proposed Budget

I am pleased to submit the proposed budget in the amount of \$651,475 for the City of Scotts Mills.

1) Explanation of the budget document

The 2024-2025 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 \$12,453.91.

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	2023-2024	2024-2025	\$ Difference
General	\$156,900	\$180,500	\$23,600
Highway	\$72,650	\$77,150	\$4,500
Water	\$280,100	\$276,500	\$(3,600)
Total Expenditures	\$509,650	\$534,150	\$24,500

Overall, the budget increased by \$24,500 from Fiscal year 2023-2024. The increase is due in part to the rising cost of materials and increased wages.

Long-Term Debt

The City has no long-term debt.

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 \$30,479,597 multiplied by the operating rate (.4292 this is divided by 1,000), which equals \$13,081.84. 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 \$12,453.91. Therefore \$12,453.91 is the estimated taxes to be received. These taxes are rounded to the nearest dollar and 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 the financial recordkeeping duties. The City will contract out the Accountant duties on an as needed basis, which may include processing the budget in coordination with the City Manager, and other duties assigned by the council. The Water Commissioner Position will continue to be contracted out and a Labor 1 and Labor 2 position will be retained.

Highway Fund:

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

General Fund:

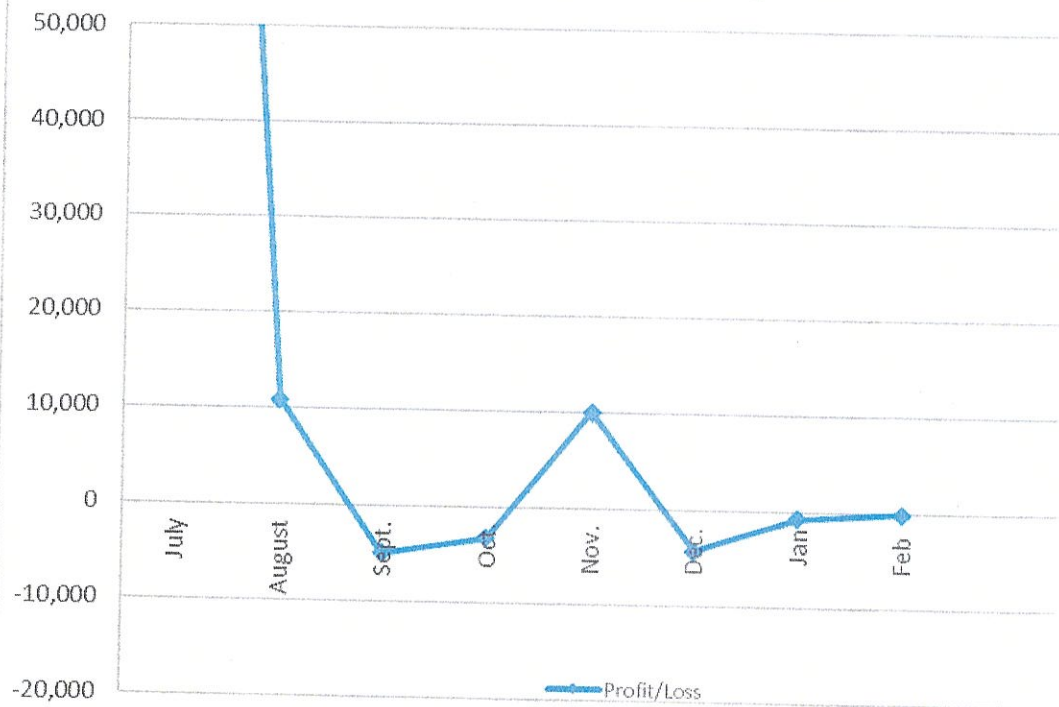
Revenue for the General Fund comes from property taxes, shared revenue from OLCC, cigarette tax, franchise fees, and park reservation fees. Each of these items is being accounted for in separate line items.

The General Fund has an unappropriated ending balance of \$7,856. 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 2023-2024.

Water Fund:

Continuing efforts to increase water reserve fund/savings, 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 2023 through February 2024



Month	Profit/Loss
July	171,522
August	10860
Sept.	-4949
Oct.	-3,228
Nov.	10,036
Dec.	-4,248
Jan	-709
Feb	-101



General Fund

FORM						RESOURCES					
LB-20						GENERAL FUND					
									City of Scotts Mills		
									(Name of Municipal Corporation)		
Historical Data									Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year Year 2023-2024	RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023										
1	129,090	139,499	150,000	1	Available cash on hand* (cash basis) or						
2				2	Net working capital (accrual basis)	150,000	150,000	130,000			1
3	35	0	100	3	Previously levied taxes estimated to be received						2
4	534	2,878	500	4	Interest	0	0	0			3
5	0	0	0	5	Old City Hall Rental	1,000	1,000	1,000			4
6	0	0	0	6	Old City Hall Property Taxes	0	0	0			5
7	21,002	0	0	7	Transferred IN, from other funds	0	0	0			6
8				8	OTHER RESOURCES	0	0	0			7
9	10,312	8,557	8,506	9	State Liquor Tax						8
10	335	316	318	10	State Cigarette Tax	9,388	9,388	9,388			9
11	15,413	18,134	13,000	11	Franchise Fees	314	314	314			10
12	0	4,128	0	12	Misc. Income/ARPA Recovery Fund	14,000	14,000	14,000			11
13	100	4,049	1,000	13	Building Permits/Planning Fees	0	0	0			12
14	58,621	58,646	15,000	14	Federal/State/County Grants	1,000	1,000	1,000			13
15	0	0	0	15	Federal Housing Grant Paybacks	15,000	15,000	15,000			14
16	5,350	5,827	3,000	16	State Revenue Sharing	0	0	0			15
17	4,885	490	200	17	Park Donations	3,000	3,000	3,000			16
18	4,500	1,800	1,000	18	Park Reservation Fees	200	200	200			17
19	0	0	0	19	Old City Hall Rental	1,000	1,000	1,000			18
20	0	0	0	20	Old City Hall Property Taxes	0	0	0			19
21	-15	2,252	100	21	Fees	0	0	0			20
22				22		1,000	1,000	1,000			21
23				23							22
24				24							23
25				25							24
26				26							25
27				27							26
28				28							27
29	250,162	246,576	192,724	29	Total resources, except taxes to be levied						28
30			12,063	30	Taxes estimated to be received	195,902	195,902	175,902			29
31	11,828	12,382		31	Taxes collected in year levied	12,454	12,454	12,454			30
32	261,990	258,958	204,787	32	TOTAL RESOURCES						31
150-504-020 (rev 10-16)			*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year			208,356	208,356	188,356			32

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

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FORM
LB-30

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

	Historical Data			REQUIREMENTS FOR: Parks	Budget For Next Year 2024-2025				
	Actual		Adopted Budget This Year 2022-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
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				8
9				9	Total Full-Time Equivalent (FTE)	0	0	0	9
10				10	MATERIALS AND SERVICES				10
11	2772	2783	1,000	11	Park Expenses				11
12	1693	1734	3,000	12	Landscaping	1,000	1,000	1,000	12
13	0	543	500	13	Repairs and Maintenance	12,000	12,000	12,000	13
14	0	308	1,000	14	Wood Chips	500	500	500	14
15	0	0	5,000	15	Utilities-Park	1,000	1,000	1,000	15
16				16		0	0	0	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	4,465	5,368	10,500	27	TOTAL MATERIALS AND SERVICES	14,500	14,500	14,500	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	792	0	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	113	0	5,000	33	City Park Maintenance and Improvements	1,000	1,000	1,000	33
34				34					34
35	905	0	10,000	35	TOTAL CAPITAL OUTLAY	6,000	6,000	6,000	35
36	5,370	5,368	20,500	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	20,500	20,500	20,500	36

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

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
					PERSONNEL SERVICES NOT ALLOCATED				
1	16,205	18,000	25,000	1	City Manager/Clerk*	40,000	40,000	40,000	1
2	0	0	0	2	Water Commissioner*	0	0	0	2
3	14	41	1,000	3	Worker's Comp Insurance*	2,000	2,000	2,000	3
4	1,533	1,377	2,000	4	Payroll Expenses (FICA/WBA)*	2,000	2,000	2,000	4
5	401	0	1,000	5	Unemployment*	1,000	1,000	1,000	5
6	0			6					6
7				7					7
8	18,153	19,418	29,000	8	TOTAL PERSONNEL SERVICES	45,000	45,000	45,000	8
9	0.15	0.15	0.30	9	Total Full-Time Equivalent (FTE)	0.70	0.7	0.70	9
10				10	MATERIALS AND SERVICES NOT ALLOCATED				10
11	3,425	1,650	3,000	11	Audit	3,000	3,000	3,000	11
12	4,268	2,852	2,000	12	Supplies and Services	2,000	2,000	2,000	12
13	820	989	7,000	13	Attorney	7,000	7,000	7,000	13
14	5,263	5,488	5,000	14	Bonds and Insurance	5,000	5,000	5,000	14
15	48,321	2,641	15,000	15	Economic development/Beautification	15,000	15,000	15,000	15
16	14	7	0	16	Miscellaneous Expenses	1,000	1,000	1,000	16
17	832	371	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	254	342	1,000	19	Utilities	1,000	1,000	1,000	19
20	350	279	2,000	20	Engineer	2,000	2,000	2,000	20
21	3,200	0	15,000	21	Tree Removal	15,000	15,000	15,000	21
22	740	757	1,000	22	Internet and Phone	1,000	1,000	1,000	22
23	20	52	2,000	23	Contracted Services	2,000	2,000	2,000	23
24	67,507	15,427	55,000	24	TOTAL MATERIALS AND SERVICES	56,000	56,000	56,000	24
25				25	CAPITAL OUTLAY NOT ALLOCATED				25
26	-65	0	900	26	Lawn Mower	2,000	2,000	2,000	26
27	0	0	3,500	27	Electrical on Poles	0	0	0	27
28	-65	0	4,400	28	TOTAL CAPITAL OUTLAY	2,000	2,000	2,000	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	0	0	0	38	Funds Transfer to Water Debt Service Reserve	0	0	0	38
39	0	0	0	39	Funds Transfer to Highway Fund	0	0	0	39
40	0	0	0	40	Funds Transfer to Water Fund	0	0	0	40
41	0	0	0	41	TOTAL INTERFUND TRANSFERS	0	0	0	41
42			10,000	42	OPERATING CONTINGENCY	10,000	10,000	10,000	42
43	85,595	34,845	98,400	43	Total Requirements NOT ALLOCATED	113,000	113,000	113,000	43
44	0	14,880	58,500	44	Total Requirements for ALL Org.Units/Programs within fund	67,500	67,500	67,500	44
45			0	45	Reserved for future expenditure	0	0	0	45
46	102,658	210,195		46	Ending balance (prior years)				46
47			47,888	47	UNAPPROPRIATED ENDING FUND BALANCE	27,856	27,856	7,856	47
48	188,253	259,920	204,788	48	TOTAL REQUIREMENTS	208,356	208,356	188,356	48



General Reserve Fund: Block Grant

RESERVE FUND
RESOURCES AND REQUIREMENTS

BLOCK GRANT
(Fund)

City of Scotts Mills
(Name of Municipal Corporation)

Historical Data			(Fund)			City of Scotts Mills (Name of Municipal Corporation)		
Actual		Adopted Budget Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1			1	RESOURCES				
2	22547	22548	2	Cash on hand * (cash basis), or			1	
3			3	Working Capital (accrual basis)				
4			4	Previously levied taxes estimated to be received			2	
5			5	Interest			3	
6			6	Transferred IN, from other funds			4	
7	8500	8500	7	Block Grant Repayment			5	
8			8				6	
9			9				7	
10	31047	31048	10	Total Resources, except taxes to be levied			8	
11			11	Taxes estimated to be received			9	
12			12	Taxes collected in year levied			10	
13	31047	31048	13	TOTAL RESOURCES			11	
14			14	REQUIREMENTS **			12	
				Org. Unit or Prog. & Activity	Object Classification	Detail	13	
15	0	0	15		Reserve for Future Expenditure		14	
16	21002	0	16		Transfer to General Fund		15	
17			17				16	
18			18				17	
19			19				18	
20			20				19	
21			21				20	
22			22				21	
23			23				22	
24			24				23	
25			25				24	
26			26				25	
27			27				26	
28			28				27	
29			29	Ending balance (prior years)			28	
30		31048	30	UNAPPROPRIATED ENDING FUND BALANCE			29	
31	21002	31048	31	TOTAL REQUIREMENTS			30	
							31	

15-504-011 (Rev 10-16)

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

**1st requirements by council.



Highway Fund

RESOURCES

Highway

(Fund)

City of Scotts Mills

(Name of Municipal Corporation)

Historical Data				City of Scotts Mills (Name of Municipal Corporation)					
Actual			Adopted Budget This Year Year 2023-2024	RESOURCE DESCRIPTION	2024-2025				
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
1	54,452	75,309	50,000	1	Available cash on hand* (cash basis) or				
2	0	0	0	2	Net working capital (accrual basis)	60,000	60,000	60,000	1
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0	2
4	1,046	6,642	0	4	Interest	0	0	0	3
5	0		0	5	Transferred IN, from other funds	0	0	0	4
6	0		0	6	OTHER RESOURCES				5
7	29,846	33,835	33,322	7	Gas Tax Revenue				6
8	0	0	0	8	Federal/State/County Grant	35,073	35,073	35,073	7
9	0	0	0	9	Miscellaneous Income	0	0	0	8
10	0	0	0	10	Transfer from General Fund	0	0	0	9
11	0	0	0	11	State Revenue Sharing	0	0	0	10
12	0	0	0	12	Water Franchise Fee	0	0	0	11
13				13		0	0	0	12
14				14					13
15				15					14
16				16					15
17				17					16
18				18					17
19				19					18
20				20					19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29	85,344	115,787	83,322	29	Total resources, except taxes to be levied	95,073	95,073	95,073	28
30				30	Taxes estimated to be received				29
31				31	Taxes collected in year levied				30
32	85,344	115,787	83,322	32	TOTAL RESOURCES	95,073	95,073	95,073	31

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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1					
2	-	-	1,000	2	City Manager/Clerk				1
3	-	-	1,000	3	Water Commissioner	1,000	1,000	1,000	2
4	-	-	2,000	4	Labor 1	1,000	1,000	1,000	3
5	-	-	200	5	Payroll Expenses (FICA/WBA)	2,000	2,000	2,000	4
6	110	100	350	6	Workers Comp. Insurance	200	200	200	5
7		-	100	7	Unemployment	350	350	350	6
8	-		-	8	Accountant	100	100	100	7
9	110	100	4,650	9	TOTAL PERSONNEL SERVICES	-	-		8
10	0.13	0.13	0.20	10	Total Full-Time Equivalent (FTE)	4,650	4,650	4,650	9
11				11	MATERIALS AND SERVICES	0.20	0.20	0.20	10
12	1,550	-	2,000	12	Audit				11
13	-	-	6,000	13	Contracted Services	2,000	2,000	2,000	12
14	4,180	5,613	7,000	14	Street Lighting/ Utilities	6,000	6,000	6,000	13
15	-	-	0	15	Miscellaneous Expenses	7,000	7,000	7,000	14
16	3,165	9,353	10,000	16	Road Repair & Grading	0	0	-	15
17	882	-	5,000	17	Spraying & Mowing	10,000	10,000	10,000	16
18	-	-	4,000	18	Ditches & Drains Maintenance	5,000	5,000	5,000	17
19	-	-	1,000	19	Safety Equipment	4,000	4,000	4,000	18
20	-	33	500	20	Small Tools	1,000	1,000	1,000	19
21	0	0	2,000	21	Signage	500	500	500	20
22				22		2,000	2,000	2,000	21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28	9,777	14,998	37,500	28	TOTAL MATERIALS AND SERVICES				27
29				29	CAPITAL OUTLAY	37,500	37,500	37,500	28
30	-	-	20,000	30	Road Reconstruction				29
31	-	-	10,000	31	Sidewalks/ Trails	20,000	20,000	20,000	30
32				32		10,000	10,000	10,000	31
33				33					32
34				34					33
35				35					34
36	0	0	30,000	36	TOTAL CAPITAL OUTLAY				35
37	9,887	15,098	72,150	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	30,000	30,000	30,000	36
						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			(name of fund)	REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
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	0	0		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	9,887	15,098	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	99,727	6,172	33	Ending balance (prior years)				33
34				34	UNAPPROPRIATED ENDING FUND BALANCE	17,923	17,923	17,923	34
35	91,330	119,825	83,322	35	TOTAL REQUIREMENTS	95,073	95,073	95,073	35

150-504-030 (Rev 10-16)



Water Fund

RESOURCES
WATER
(Fund)

City of Scotts Mills
(Name of Municipal Corporation)

City of Scotts Mills							
(Name of Municipal Corporation)							
Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1	167,892	177,607	160,000	1 Available cash on hand* (cash basis) or			
2	0	0	0	2 Net working capital (accrual basis)	170,000	170,000	170,000
3	0	0	0	3 Previously levied taxes estimated to be received	0	0	0
4	896	5,695	1,000	4 Interest	0	0	0
5	0	0	0	5 Transferred IN, from other funds	1,000	1,000	1,000
6	0			6 OTHER RESOURCES	0		
7	135,070	126,741	125,000	7 Water Sales			
8	7,843	0	1,000	8 Water Set Up Charges	125,000	125,000	125,000
9	0	0	0	9 Old City Hall Rent	1,000	1,000	1,000
10				10	0	0	
11				11			
12				12			
13				13			
14				14			
15				15			
16				16			
17				17			
18				18			
19				19			
20				20			
21				21			
22				22			
23				23			
24				24			
25				25			
26				26			
27				27			
28				28			
29	311,701	310,043	287,000	29 Total resources, except taxes to be levied			
30				30 Taxes estimated to be received	297,000	297,000	297,000
31				31 Taxes collected in year levied			
32	311,701	310,043	287,000	32 TOTAL RESOURCES	297,000	297,000	297,000

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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 PERSONNEL SERVICES				1
2	14,267	18,036	25,000	2 City Manager/Clerk	40,000	40,000	40,000	2
3	25,420	231	-	3 Water Commissioner	-	-	-	3
4	1,404	2,470	5,000	4 Labor 1	5,000	5,000	5,000	4
5	800	0	-	5 Certification Fee	-	-	-	5
6	2,467	1,566	2,500	6 Payroll Expenses (FICA/WBA)	2,500	2,500	2,500	6
7	506	502	2,000	7 Workers Comp. Insurance	2,000	2,000	2,000	7
8	-	4	1,000	8 Unemployment	1,000	1,000	1,000	8
9	-	-	10,000	9 PERS	10,000	10,000	10,000	9
10	44,864	22,809	45,500	10 TOTAL PERSONNEL SERVICES	60,500	60,500	60,500	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	31,478	60,984	101,600	13 See Water LB-31	103,000	103,000	109,000	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	31,478	60,984	101,600	27 TOTAL MATERIALS AND SERVICES	103,000	103,000	109,000	27
28				28 CAPITAL OUTLAY				28
29	9,998	805	12,000	29 Pumps & Controls	12,000	12,000	12,000	29
30	-	175	3,000	30 Tools & Equipment	3,000	3,000	3,000	30
31	11,714	-	38,000	31 New Lines/Line Replacements	38,000	38,000	38,000	31
32	10,315	1,150	1,500	32 Generator	1,500	1,500	1,500	32
33	-	-	1,500	33 Meter Installation	1,500	1,500	1,500	33
34	-	-	30,000	34 Water System Model/Water Master Plan	10,000	10,000	10,000	34
35	1,236	1,407	7,000	35 Computer Equipment/Software	7,000	7,000	7,000	35
36	0	0	0	36 New Meter system/New Meter Reading Sysytem				36
37	33,263	3,537	93,000	37 TOTAL CAPITAL OUTLAY	73,000	73,000	73,000	37
38	109,605	87,330	240,100	38 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	236,500	236,500	242,500	38

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
WATER

(name of fund)

Historical Data				(name of fund)	Budget For Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024	REQUIREMENTS DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1			1	PERSONNEL SERVICES NOT ALLOCATED			1	
2			2				2	
3			3				3	
4	0	0	4	TOTAL PERSONNEL SERVICES			4	
5			5	Total Full-Time Equivalent (FTE)	0	0	5	
6			6	MATERIALS AND SERVICES NOT ALLOCATED			6	
7			7				7	
8			8				8	
9	0	0	9	TOTAL MATERIALS AND SERVICES			9	
10			10	CAPITAL OUTLAY NOT ALLOCATED	0	0	10	
11			11				11	
12			12				12	
13	0	0	13	TOTAL CAPITAL OUTLAY			13	
14			14				14	
15			15	DEBT SERVICE	0	0	15	
16			16				16	
17	0	0	17	TOTAL DEBT SERVICE			17	
18			18				18	
19			19	SPECIAL PAYMENTS	0	0	19	
20			20				20	
21	0	0	21	TOTAL SPECIAL PAYMENTS			21	
22			22				22	
23	20,000	25,000	23	INTERFUND TRANSFERS	0	0	23	
24	0	0	24	Transfer to Debt Service			24	
25	0	0	25	Franchise Fee to Highway*	25,000	25,000	25,000	25
26		0	26	Transfer to Reserve Fund SDC's				26
27			27		0	0	0	27
28	20,000	25,000	28	TOTAL INTERFUND TRANSFERS				28
29			29	OPERATING CONTINGENCY	25,000	25,000	25,000	29
30	31,478	60,984	30	Total Requirements NOT ALLOCATED	15,000	15,000	15,000	30
31	112,561	87,330	31	Total Requirements for ALL Org. Units/Programs within fund	40,000	40,000	40,000	31
32			32	Reserved for future expenditure	236,500	236,500	242,500	32
33	0	0	33	Ending balance (prior years)				33
34			34	UNAPPROPRIATED ENDING FUND BALANCE				34
35	144,039	148,314	35	TOTAL REQUIREMENTS	20,500	20,500	14,500	35
					297,000	297,000	297,000	

* Line item moved to Materials and Services

150-504-030 (Rev 10-16)

* Line item moved to Materials and Services

150-504-030 (Rev 10-16)

DETAILED REQUIREMENTS

WATER
(Name of Fund)

	Historical Data			REQUIREMENTS FOR: (Water Fund)			Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1				1	Object Classification	Detail				1
2	3,000	6,000	4,000	2	Materials/Serv	Audit	4,000	4,000	10,000	2
3	4,058	5,856	7,000	3	Materials/Serv	Supplies/Services	7,000	7,000	7,000	3
4	0	26,593	7,000	4	Materials/Serv	Maintenance & Repairs	7,000	7,000	7,000	4
5	5,446	1,000	40,000	5	Materials/Serv	Contracted Services	40,000	40,000	40,000	5
6	10,043	12,384	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	703	591	4,000	8	Materials/Serv	Water Analysis	4,000	4,000	4,000	8
9	0	0	1,000	9	Materials/Serv	Building Maintenance	2,000	2,000	2,000	9
10	1,554	2,718	1,000	10	Materials/Serv	Fuel	1,000	1,000	1,000	10
11	816	1,100	1,600	11	Materials/Serv	Postage	2,000	2,000	2,000	11
12	816	439	500	12	Materials/Serv	Permits & Fees	500	500	500	12
13	1,582	1,631	2,000	13	Materials/Serv	Water Telephone	2,000	2,000	2,000	13
14	1,405	79	5,000	14	Materials/Serv	Truck Maintenance	5,000	5,000	5,000	14
15	650	1,154	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	0	0	1,000	17	Materials/Serv	Attorney	1,000	1,000	1,000	17
18	1,405	1,438	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	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	31,478	60,984	101,600	32	TOTAL REQUIREMENTS		103,000	103,000	109,000	32



Water Debt Service Fund

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 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1			1	Resources		
2	3,499	0	2	Beginning Cash on Hand (Cash Basis), or		
3	0		3	Working Capital (Accrual Basis)		
4	0	0	4	Previously Levied Taxes to be Received		
5	0	0	5	Interest		
6	20,000	25,000	6	Transferred from Other Funds		
7	23,499	25,000	7	Total Resources, Except Taxes to be Levied		
8			8	25,000	25,000	25,000
9			9	25,000	25,000	25,000
10			10	Taxes Estimated to be Received *		
11	23,499	25,000	11	Taxes Collected in Year Levied		
12		25,000	12	TOTAL RESOURCES		
13			13	25,000	25,000	25,000
14			14	Requirements		
15	22,088	19,789	15	Bond Principal Payments		
16			16	Bond Issue		
17			17	Budgeted Payment Date		
18	22,088	19,789	18	0	0	0
19			19	Total Principal		
20			20	0	0	0
21	5,211	5,211	21	Bond Interest Payments		
22			22	Bond Issue		
23			23	Budgeted Payment Date		
24	5,211	5,211	24	0		
25			25	Total Interest		
26			26	0		0
27			27	Unappropriated Balance for Following Year By		
28			28	Bond Issue		
29			29	Projected Payment Date		
30	-3,799	0	30	Ending balance (prior years)		
31			31	Total Unappropriated Ending Fund Balance		
32			32	25,000	25,000	25,000
33			33	Loan Repayment to Fund		
34	23,500	25,000	34	Tax Credit Bond Reserve		
		25,000		TOTAL REQUIREMENTS		
				25,000	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 2024-2025		
Actual	Actual	Adopted Budget				Proposed By	Approved By	Adopted By
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Year 2023-2024				Budget Officer	Budget Committee	Governing Body
1			1	RESOURCES				
2	14998	14998	2	Cash on hand * (cash basis), or		14998	14998	14998
3			3	Working Capital (accrual basis)				
4			4	Previously levied taxes estimated to be received				
5			5	Interest				
6			6	Transferred IN, from other funds				
7			7					
8			8					
9			9					
10	14998	14998	10	Total Resources, except taxes to be levied				
11			11	Taxes estimated to be received		14998	14998	14998
12			12	Taxes collected in year levied				
13	14998	14998	13	TOTAL RESOURCES				
14			14	REQUIREMENTS **		14998	14998	14998
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16	14598	14598	16			Two years worth of Loan payments	14598	14598
17	400	400	17			Short Lived Assets	400	400
18			18					
19			19					
20			20					
21			21					
22			22					
23			23					
24			24					
25			25					
26			26					
27			27					
28			28					
29			29	Ending balance (prior years)				
30		0	30	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0
31	14998	14998	31	TOTAL REQUIREMENTS		14998	14998	14998

*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.



Enacting Resolution

RESOLUTION No. 24 - 05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of Scotts Mills hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$651,475 . *
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, 2024, for the following purposes:

<u>General Fund</u>		<u>Water Debt Service Fund</u>	
Administration	47,000	Debt Service	25,000
Parks	20,500	Total.....	\$25,000
<u>Not Allocated to Organizational Unit or Program:</u>		<u>Water Fund</u>	
Personnel Services.....	45,000	Water	170,000
Materials & Services.....	56,000	Special Payments.....	0
Capital Outlay.....	2,000	Transfers Out.....	25,000
Debt Service	0	Contingency.....	15,000
Special Payments.....	0	Total.....	\$210,000
Transfers Out.....	0	<u>Highway Fund</u>	
Contingency.....	10,000	Highway	60,000
Total.....	\$180,500	Special Payments.....	
		Transfers Out.....	0
		Contingency.....	5,000
		Total.....	\$65,000
		Total APPROPRIATIONS, All Funds	\$480,500
		Total Unappropriated and Reserve Amounts, All Funds	\$170,975
		TOTAL ADOPTED BUDGET	\$651,475 *

(*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 2024-2025:
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 5, 2024

X 
Mayor



Supporting Documentation

RESOLUTION 24-02

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

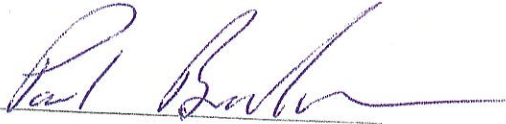
The City of Scotts Mills ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2024-2025.

Passed by the Common Council the 5th day of June, 2024.

Approved by the Mayor this 5th day of June, 2024.

Mayor



Attest


City Manager/Recorder

I certify that a public hearing before the Budget Committee was held on May 1, 2024 and a public hearing before the City Council was held on June 5, 2024, giving citizens an opportunity to comment on use of State Revenue Sharing.


City Manager/Recorder

RESOLUTION 24 – 03

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 5th day of June, 2024.



Mayor

Attest:



City Manager/Recorder

RESOLUTION 24 – 04

TRANSFERRING OF FUNDS FOR 2024-2025

BE IT RESOLVED that the City Council of the City of Scotts Mills hereby transfers funds for the fiscal year 2024-2025 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 5th day of June, 2024.



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
2024-2025

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.

PO BOX 220 Scotts Mills OR 97375 06/05/2024
Mailing Address of District City State ZIP code Date
Robin Fournier City Manager (503)873-5435 clerk@scottsmills.org
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 Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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.		0
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.		

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.