

**CITY COUNCIL WORKPLAN
For next 18 months (2015-16)**

City of The Dalles MISSION STATEMENT

“By working together, we will provide services that enhance the vitality of The Dalles”

Value Statements:

- A. Provide City-wide infrastructure to support safe and well maintained streets and reliable utility systems for the citizens of The Dalles.
- B. Work and partner with governmental agencies and non-profits to improve coordination of services and open communication.
- C. Promote economic development opportunities which will provide jobs and enhance community livability.
- D. Maintain a balanced budget that will provide for sustained City operations and capital improvements, while assuring an adequate contingency fund.
- E. Encourage civic responsibility and promote health and public safety through programs, partnerships, plans and policies.
- F. Provide transparent and efficient administration of City government.

FY 2015-16 Prioritized Goals by Vision:

A. Infrastructure:

1. During the fiscal year 2015-16 budget process implement a 3-year moratorium on Street construction projects and focus resources on prevention maintenance projects (ie: patching, crack sealing, chip sealing).

Some crack seals have failed. We need to know if the contractor will warrant those and fix them.

There have been numerous failures of the contracted crack seal that was done. There is a 1-year warranty on the work. The contractor has been notified and has responded that they will address the failures next spring when weather conditions allow.

2. Identify and support opportunities for increased federal and state transportation funding available to local governments.

I thought there was transportation money changed in the legislature. If not, what is the status for the new term?

There was no change in transportation funding from the last legislative session, as identified in the Council Goal Tracker; the discussions got bogged down as parties disagreed over carbon emission/clean fuel issues.

Near-term, our revenues are expected to be similar to current year, with a potential slight increase in the population-based allocation of State Shared Revenues we get from state fuel tax/fees since our certified population increased from 14,440 to over 15,000 for 2016/17.

3. Provide Council with a report on the status of the Dog River waterline replacement and the Crow Creek Dam increasing capacity proposals, process and timeline to complete; and then implement an approved plan.

Better status updates on Dog River are needed.

Status is as last reported and updated in the Goal Tracker. Forest Service is proceeding with NEPA process and we expect a decision in about May 2016. Forest Service is planning to implement Surveyors Ridge Trail mitigation/relocation before our pipeline project with input from bicycle interests. I'm currently working on grant application to Oregon Water Resources Department that could help with project funding. I also plan to apply for Oregon Drinking Water State Revolving Loan Fund for low interest loan should the grant application fail; these loans currently have lower interest rates than bonds.

4. Complete Phase I improvements of the Wastewater Master Plan.
5. Complete Watershed post fire rehabilitation project.
6. Consider developing and implementing a plan to improve the travel surface of Thompson Street.
7. Complete Transportation System Plan (TSP) update.

What is status of TSP?

Project is on track and progressing. The first joint meeting of the TAC and PAC has been held. ODOT has completed Travel Demand Modeling that will be used in TSP update. Bicycle Advisory Committee has submitted information to the TSP consultants showing desired bike routes. The consultant has developed a number of draft Tech Memos that are being reviewed by TAC/PAC. A website has been created for the project that has all draft and final Tech Memos and interactive maps that allow for public comment; there is a link to the project

website on the City's website. The next meeting of the TAC/PAC is scheduled for Feb 10 and will be followed by a Public Meeting that same day.

8. Update Bicycle Master Plan in coordination with Transportation System Plan update.
9. Review Water Capital Improvement Plan and rate structure.
10. Pursue state or federal funding for West Sixth Street improvements, including widening of West Sixth Street from Hostetler Street to Snipes Street to allow for turn lane and future signalization at Hostetler.
11. Pursue resolution of stream temperature issues related to Wicks backwash water discharge.
12. Complete easement acquisition and design of Industrial Fire Flow Waterline Loop.

B. Work with partners:

1. Identify and pursue opportunities to assist the community in enhancing the K through community college education system and improve school facilities, including Regional Center of Innovation with focus on skilled workforce to meet community needs.
2. Work with Scenic Area stakeholders on process to review community request for expansion of the Urban Growth Boundary.
3. Move toward use of renewable energy technique for all city-owned properties: Begin with Library in fiscal year 2015-16.
4. Review current model for City's involvement in County Library Services District, including building ownership, for implementation in fiscal year 2016-17.
5. Support Library Foundation's fund raising efforts for Library expansion project.
6. Work with Regional Solutions Team and Mid-Columbia Economic Development District to support and promote an attainable housing program.

Explanation of process for completing grant project to evaluate housing.

The scope of work and agreement should be completed approximately January 15, then will take an additional week or two for the DLCD Director to approve. Once the agreement is approved, the RFP for consultants will be published. It is expected to have a consultant on board by March or April.

7. Establish an on-going relationship with the four tribes with area interest at Tribunal Council/City Council level.

More specificity on what steps used or will be used to improve tribal relations.

This goal has been on hold. No activity has occurred regarding developing steps or a plan to improve relations at this time.

8. Support Mid-Columbia Fire and Rescue efforts to improve community ISO rating.
9. Participate in efforts to continue YouthThink programs.
10. Consider implementation of a maintenance and operation plan for the Lewis and Clark Rock Fort site for potential transfer of ownership from County to City.
11. Support Senior Center elevator project.

Senior Center still \$80,000 short.

The Senior Center said, during our last budget cycle, that they didn't need funding for the elevator project anymore and asked for the \$5,000 contribution to be used for a "special project", which I believe was HVAC repairs in the current year. It should be removed as a goal. The Senior Center has been notified that they can apply for grant funding under the new policy.

12. Work with Parks & Recreation District, School District, Health District, Wasco County, Mid-Columbia Medical Center and HEAL Cities Campaign to redevelop Kramer Field as a destination outdoor sports complex, improve pedestrian and bicycle connections to Riverfront Trail, identify new public green space opportunities in the Chenoweth area, and promote sports as a business throughout the community.

Other than ACTS project, any work with County on Kramer, Riverfront Trail, sports as a business or green space development needs to be articulated.

The City Council did adopt a Resolution to be a HEAL City. There has been some discussion regarding status of Kramer Field and opportunities to develop sports as a business, but only preliminary. There has been a renewed interest in completing the Mill Creek Greenway. If there is an interest, it should be added as a goal to match a possible Urban Renewal project.

C. Economic Development:

1. Review and reevaluate the First Street Urban Renewal treatment, and Washington Street Railroad Undercrossing project.

2. Ensure the plan to redevelop the Granada Block meets DDA requirements and proceed with redevelopment and associated parking structure, if needed, after Urban Renewal Board's final acceptance of the redevelopment plan.
3. Adopt and implement infill development standards and policies to encourage new residential development.
4. Develop, in partnership with Main Street, programs and activities to fill empty downtown store fronts and strengthen its economic vitality.
5. During the fiscal year 2015-16 budget process review the City and Chamber's partnership regarding tourism.
6. Complete engineering and architectural design and cost analysis for Civic Auditorium's Theatre renovation.
7. Work with the Chamber and Main Street program to maximize use of the Vertical Housing Zone, and other tools to develop upper levels of downtown buildings, including creation of housing opportunities.
8. Pursue local Bike Hubs as part of the Columbia Gorge Bike Trail.
9. Complete Lewis and Clark Fountain.
10. Pursue funding for Curation of the Community's Historic Assets.
11. Pursue public/private partnerships for redevelopment of the Elk's building.

What is the specific plan and progress on the Elks building?

Much of the clean-out has been completed and the water turned on. Next steps are turning on the electricity and asbestos abatement. The Museum's Board has started work on fundraising. Mr. Benko predicts the Museum will be open for business by late Summer, with classes beginning in the Fall. A proposal is being discussed to place 8 neon signs on downtown buildings for a walking tour.

12. Identify opportunities to support the Port's efforts to develop a Regional Wetland Permit.
13. Proceed with Airport improvement, including the possible golf course development.

Need to understand the Airport plans for expansion, flex buildings, and status of golf course.

At a recent meeting with the Airport Managers and Board Chair, it was noted that the agreements with the golf course developers had all expired, so there would still be an opportunity for them proceed, but it could also be opened up to determine if there is other interest in the property. The Airport Managers will be bringing a proposal to the January 11 Council meeting for construction of a flex building in the industrial park, and they are nearly ready to issue the RFP for construction of the flex building that would house Life Flight.

14. Work with community partners to develop an RV Park in the community.
15. Complete study regarding Gitchell Building with recommendation regarding whether it should be demolished, stabilized, or rehabilitated.

What is status of Taner's request for cost to move Gitchell Building?

Councilor Elliott will be providing a report at the January 11 Council meeting regarding the estimated cost to relocate the Gitchell Building.

D. Balanced Budget:

1. During the fiscal year 2015-16 budget process revisit policies on how we fund the Street Division, including General Fund support.

Budget approach to streets explained so that it can be continued.

The current policies are that we have 3 major sources of dedicated funding for street maintenance – State Shared Revenues, Local 3-cent Fuel Tax, and Transfers from Water/Sewer Utilities (3% of gross rate revenues). In addition, a share of the Northwest Natural Gas franchise fees has been allocated to street maintenance budgets in FY 14/15 and FY 15/16. Last year the General Fund contributed \$150,000 to street maintenance. Council will need to decide whether there will be any General Fund contribution in 2016/17.

2. During fiscal year 2015-16 budget process consider level and type of resources to make available to economic development with emphasis on manufacturing jobs and revitalization of the downtown, and then implement that plan.

Was there really a level and type of resources articulated last year?

This has not been worked on yet.

3. Analyze financial viability of continuing current municipal court system or moving toward a traffic court style.

Status of municipal court review process?

The committee has had two meetings related to caseload and expenses and revenue. The next step is to schedule a meeting to talk with the Municipal Court Judge, District Attorney, Circuit Court District presiding Judge, and a defense attorney, to be held sometime in January. It is expected that a report will be made to the City Council in March.

4. Develop and implement a plan to get our Workers Comp experience rating factor down to a .9; develop an incentive based employee safety program.

How much money total is available to develop a full safety program (last year's money and this year's)?

Current total is \$99,558. \$1,652 was spent on the PW Safety scoreboard and Library floor mats. The total balance remaining is \$97,558.

5. Implement of a method to track costs of City Public Works crew construction projects by the beginning of the 2015-16 fiscal year.

How is or will the tracking cost method be used? Is it completed and fully implemented? Are there any project reports completed yet?

A temporary system of cost accounting was implemented in June 2015 for Public Works capital projects constructed in-house, as well as for selected maintenance activities. Reports for these projects can be developed upon request. One summary was developed for crack sealing since there was a current contracted cost for comparison; the result was that City crews performed crack sealing at less than half the unit cost of the contracted work. With the planned transition to new Financial software, we are months away from implementation of the permanent cost accounting system.

6. Prepare a report for the Council on Human Resources and safety program options prior to the fiscal year 2016-17 budget process.
7. Evaluate the potential of acquiring and implementing an integrated software system, and implementing by end of 2016, including a cost accounting program.

Status of Ecomm's review of IT system.

Ecomm has had an initial meeting with IT staff to get network information. They are in the process of coordinating a meeting with our staff and Ecomm engineers to review the plan. It is anticipated onsite work will begin as early as the week of January 11.

8. Review City's current debt load and future plans for additional debt to determine if it is sustainable, including an analysis of whether there is a better approach, and whether the debt load can or should be reduced.

Is there a report about our debt load and plan to reduce it?

A Budget Issue Paper was prepared last year. A memorandum is attached regarding this item.

E. Civic Responsibility and Public Safety:

1. Revisit burn ordinance.

F. Transparent Efficient Government:

1. Modernize our communication tools including website and social media.
2. Publicize projects well in advance (i.e. 3rd Street project, Wastewater Phase I design/build).
3. Hold bi-annual town hall meetings to provide information to the public about what we are doing.
4. Develop Council policy regarding support or opposition to political issues.



CITY of THE DALLES

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TO: City of The Dalles Budget Committee

FROM: Kate Mast, Finance Director

DATE: January 6, 2016

ISSUE: City Council Goal D. **Balanced Budget**

Item 8. Review City's current debt load and future plans for additional debt to determine if it is sustainable, including an analysis of whether there is a better approach, and whether the debt load can or should be reduced.

ORS 287A.050 (2) Unless the city charter provides a lesser limitation, a city may not issue or have outstanding at the time of issuance general obligations bonds in a principal amount that exceeds three percent of the real market value of the taxable property within its boundaries, calculated as provided in ORS 308.207. The City currently has no general obligation bonds.

Limitations on other types of debt varies, as shown on the Debt Limits summary from the Treasury Department attached to this report. According to the County's Summary of 2014-2015 Assessment and Tax Role, the real market value of the taxable property within the City's boundaries was \$1,178,605,600. As shown below, the City's principal debt balance as of June 30/2015 was \$27,764,116, including all forms of debt owed by the City, which amounts to 2.36%. This means that the City still has significant borrowing capacity available.

However, incurring more debt for the City should be considered only after long-term plans for capital improvements have been established, timelines for those projects have been determined, and all the various financing options have been considered.

2009 FFCO Bond, the majority of which is owed by the Urban Renewal Agency, cannot be prepaid for the first ten (10) years. However, the intention is that, once the ten year restriction has passed, payments on that bond will be accelerated so that it will be paid off in FY25/26, which is four years earlier than the debt service term.

Other than the 2009 FFCO Bond, I am not aware that the City has planned to pay off any of the debt early. However, with the increasing industrial use of water and sewer services, the City could see some potential in a few years to consider paying down the Wastewater (2022) and Water (2032) Revenue Bonds earlier than currently expected.

The following information was prepared on March 24, 2015 and distributed as a Budget Information Paper (BIP). I have made a change to the amount of the Airport Debt based on later clarification of the CERB loan. The amounts are correct as of June 30, 2015.

RELATED COUNCIL GOAL: D. Balanced Budget, 8. Review City's current debt load and future plans for additional debt to determine if it is sustainable, including an analysis of whether there is a better approach, and whether the debt load can or should be reduced.

BACKGROUND: The following table summarizes all long-term debt associated with the

City by Fund. It also includes all City of The Dalles debt and the debt of the three agencies that the City is a part of: the Columbia Gateway Urban Renewal District, the QualityLife Intergovernmental Agency, and the Columbia Gorge Regional Airport. This is the debt reported within the CAFR as presented by our auditors, and includes new debt incurred in FY14/15.

As of June 30, 2015 we were associated with the following debt:

<u>Agency/Debt</u>	<u>Total Principal</u>	<u>FY15/16 Payments (includes int)</u>
City: General	\$ 1,237,056	\$ 133,408
Streets	\$ 1,097,789	\$ 79,194 *
Water	\$ 7,429,776	\$ 340,471
Water ARRA	\$ 3,282,500	\$ 135,945
Wastewater	\$ 3,782,790	\$ 466,971
Airport	\$ 2,869,205	\$ 209,026
Urban Renewal	\$ 8,065,000	\$ 803,788
QLife	\$ 0	\$ 0
TOTALS	\$ 27,764,116	\$ 2,168,803

* Includes the portion of the 2008 FFCO being paid by the State Office Building Fund for the Street portion of the Public Works facilities.

The following describes each debt instrument from the oldest to anticipated new debt:

Wastewater Revenue Bond: Issued in May of 2003 for \$7,291,673.30, with interest rates from 2.0% to 4.2%. After costs of issuance were paid, the City received \$7,235,673.30 to be used for reconstruction and improvements of the City's wastewater system. The principal balance as of June 30, 2015 will be \$3,310,000. Final payment is due April 1, 2022. Wastewater system user fees are the source of funds to repay this debt. Wastewater Facility Revenue Bond Fund: This fund is only for this debt. We believe this debt is sustainable at current Wastewater Fund debt load and customer rates. We may have an opportunity to refinance the bond at a lower rate in the future. Otherwise we should continue the debt on the current schedule, as this has the least impact on the wastewater rates.

Water Revenue Bond: Issued in February 2007 for \$7,913,939.25 for 25 years, with interest rates ranging from 4.0% to 4.4%. After costs of issuance were paid, the City received \$7,783,234.73 to be used for improvements to the City's water system. The principal balance as of June 30, 2015 will be \$6,695,000. Final payment is due June 1, 2032. Water system user fees are the source of funds to repay this debt. Water Revenue Bond Fund: This fund is only for this debt. We believe this debt is sustainable at current Water Fund debt load and customer rates. We may have an opportunity to refinance the bond at a lower rate in the future. Otherwise we should continue the debt on the current schedule, as this has the least impact on the water rates.

Airport Port of The Dalles Loan: The City received \$125,000 from the Port of The Dalles in October of 2007 and an additional \$125,000 in May of 2009, for the Airport Well Project. Half of this \$250,000 loan is to be repaid on a reimbursement basis after the new Airport water system is completed as new customers pay connect fees. Those fees will be paid to the Port for that portion of the debt. The other \$125,000 is being paid on an annual basis, including interest at 4.0%, with the last payment due by May 1, 2017. The balance of the loan as of June 30, 2015 was \$151,523. Capital Projects Fund: Port Loan – Airport Well – line items 037-3775-419.79-50 (Principal Payment) and 037-3775-419.79-60 (Interest Payment). The primary source of

funds for the portion of the debt not to be paid by customers is the State Office Building rent. We believe the debt is sustainable and should not be retired early unless a new airport customer creates a revenue opportunity.

2008 FFCO Bond: Issued in February of 2008 for \$3,381,220.80 for 15 years. Interest rates range from 4.0% to 4.2%. After costs of issuance were paid, the City received \$3,366,220.80 to be used for improvements to the new Public Works Facilities and portions of the first floor of City Hall. The principal balance as of June 30, 2015 was \$2,040,000. Final payment is due June 1, 2023. State Office Building rent pays for the portion that was used for City Hall remodel, and Wastewater and Water user fees help pay for the PW facilities portion of the debt. The Street portion of the PW facilities improvements is being paid by a portion of the State Office Building rent revenue. FFCO 2008 Debt Service Fund: This fund is only for this debt. Continuing to pay this debt with the current sources of funds will have the least effect on the General, Street, Water, and Wastewater Funds.

2009 FFCO Bond: Issued in October of 2009 for \$12,100,000 for 20 years. Interest rates range from 2% to 5%. \$10,205,000 was used to pay off the old Urban Renewal Bond and to fund Urban Renewal projects. This portion of the debt is being repaid by Urban Renewal Tax revenues. The remaining \$1,895,000 was allocated to street improvements and is being repaid by Street revenues. The principal balance as of June 30, 2015 was \$9,516,522. Final payment is due June 1, 2029. 2009 FFCO Debt Service Fund: This fund is only for this debt. The Urban Renewal portion of this debt is sustainable with the current tax assessments. We should be able to pay it off easily in 2026, when it is our goal to return the tax increments to other tax districts. The Street portion of this debt is paid by property owners benefitting from LID's (see BIP 15-012). Repayment also includes a portion that the City's owes for its share of the East Port LID. This amount is sustainable by using a portion of the State Office Building rent, starting in 2024, when the 2008 FFCO Bond is retired.

ARRA Loans (Water): The City was awarded three loans through the State of Oregon for water system improvements in FY10/11, which we have been drawing on through the past three fiscal years. The loans include an American Recovery and Reinvestment Act (ARRA) forgivable loan, in the amount of \$2,988,773. The criteria for this loan to be forgiven was met. There is also an ARRA F-1 Loan of \$893,164, and a Safe Drinking Water Revolving Loan Fund (SDWRLF) Loan – 2 of \$2,521,321 as of June 30, 2014. The ARRA F-1 Loan has an interest rate of 3.0%. The SDWRLF F-2 Loan originally carried interest at 3.83%, but was reduced to 3.0% when the State received an EPA approval of an amended Oregon Safe Drinking Water Intended Use Plan that allows the interest rate to be reduced. We made our first payment on the ARRA F-1 Loan and the SDWRLF -3 Loan in FY14/15. The payments for these two loans are combined and the invoice that was provided did not break out how much of the payment was for which loan, so the total balance of the two loans as of June 30, 2015 was \$3,282,500. The final payment is due December 1, 2033. Water revenues will be used to make these payments. Water Capital Reserve Fund: Debt Service Category – line items 053-5300-510.79-30 (SDWRLF (ARRA Loan) Principal) and 053-5300-510.79-40 (SDWRLF (ARRA Loan) Interest). We believe this debt is sustainable at current Water Fund debt load and customer rates. We may have an opportunity to refinance the bond at a lower rate in the future. Otherwise we should continue the debt on the current schedule, as this has the least impact on the water rates.

Airport Loan from Klickitat County #1: \$250,000 was received from Klickitat County in November of 2012 to build a new Maintenance Hanger. The term is 10 years, with the final

payment due in September of 2022. Klickitat County will calculate the interest to be paid and notify the City at least 14 days prior to the due date each year. The interest will be calculated on the average rate of the Local Government Investment Pool (LGIP) over the period since the last payment, plus .05% as an administration fee. The balance at June 30, 2015 was \$200,000. Payments will be made from rental fees received for the maintenance hanger. Airport Debt Service Fund: Line items 062-6100-470.79-50 (Principal Pmts K.Co. 11/1/12) and 062-6100-470.79-60 (Interest Pmts K.Co. 11/1/12). Airport rent revenues make this debt sustainable.

Peterson Caterpillar Lease Purchase (Skid Steer): This loan was entered into in August of 2013 for a Skid Steer for the Street Fund, with an interest rate of 3.20%. A final payment of \$1.00 is due in August 30, 2017. The balance at June 30, 2015 was \$50,889. Public Works Reserve Fund: Line items 009-9000-431.74-20 (Machinery & Equipment). Continuing with this debt as is allows us to use current revenues for other needed equipment and not using it to pay off this loan early.

Airport CERB Loan obtained by Klickitat County: Klickitat County obtained a 20 year CERB Loan in FY13/14 in the amount of \$500,000 for the Airport Industrial Park. Klickitat County received and expended those funds, so they were not reflected in the City's books. However, the City has committed to making payments on this debt from the airport rent revenues, so it is budgeted in the Airport Debt Service Fund. The balance as of June 30, 2015 is anticipated to be \$500,000. Airport hanger rentals will be used to make the payments this year. Eventually Industrial Park rental income will pay for this loan. Airport Debt Service Fund: Line items 062-6100-470.79-55 (Principal Payments CERB) and 062-6100-470.79-65 (Interest Payments CERB). Payments are sustainable from the Airport rent revenues.

Airport LOCAP FFCO Bond: Issued on February 24, 2015 for \$2,017,682 for 21 years, with interest rates ranging from 2.0% to 4.55. After costs of issuance were paid, \$1,951,295.38 was received. Funds are to be used for the purchase of Hanger D, the construction of Hanger F, and design and construction of a new Flex-Hanger that will house LifeFlight, as well as other hanger renters. The balance at June 30, 2015 was \$2,017,682, with the first payment due on December 1, 2015. The final payment will be due on June 1, 2035, although the City plans to accelerate principal payments after the first eight years, when other Airport debts are retired. Airport Debt Service Fund: Line items 062-6100-470.79-15 (Bond Principal) and 062-6100-470.79-25 (Bond Interest). This debt is sustainable through the rents that will be received from the new facilities that this debt is allowing the Airport to acquire and build.

FUTURE DEBT: No new debt is included in the FY15/16 budget proposal.

This report only covers the portion of this goal that reviews the City's current debt load. Future plans for additional debt are unknown at this time. If additional debt is considered, an analysis will be done to determine if it is sustainable or if there is a better approach.

Staff considers the current debt on a periodic basis to determine if additional principal payments should or could be made to reduce the debt faster than the set amortization schedule indicates. This was done with the QLife Columbia Bank Loan that was paid off over three years early, and the OIB loan for the Union Street Tunnel that was paid off over two years early. Some of the bonds have restrictions regarding when accelerated payments may be started, such as the new LOCAP Bond which does not allow accelerated payments for the first eight (8) years.

DEBT LIMITS

STATUTORY MUNICIPAL GENERAL OBLIGATION DEBT LIMITATIONS
(As a percent of Real Market Value)

<u>Type of Government</u>	<u>Debt Limit (as computed by ORS 308.207)</u>	<u>ORS</u>
Airport Districts	10% (.1)	838.065
Cities	3% (.03) for G.O. bonds after subtracting out	287A.050
	water, sewer, storm sewers, hospitals, gas, power, lighting, or off-street motor vehicle parking facilities.	
Community Colleges	1.5% (.015).....	341.675(3)
Counties	2.0% (.02)	287A.100(2)
Service Districts	13% aggregate.....	451.545(3)
"Zone 2" Fire	1.25% (.0125)	476.330(5)
Roads	No Limit	370.010
Drainage Districts	No Limit	547.555
Hospital/Health Districts	Population under 300: 2.5% aggregate	440.375(3)
	Population over 300: 10.0% aggregate.....	440.375(4)
Irrigation Districts	No Limit.....	545.511(1)
Library Districts	2.5% (.025)	357.261(9)
Mass Transit Districts	2.5%.....	267.330(1)
Metro. Service District	10%.....	268.520(1)
Park & Recreation Districts	2.5%.....	266.512(2)
Public Utility Districts	2.5%.....	261.360(2)
Port Districts	2.5%	777.410(1)(a)
Water Transport:	0.25% (.0025)	777.725(1)
Port of Coos Bay	1.75% & Not to Exceed Amounts.....	777.940(1) & 777.947
Port of Portland	1.75%.....	778.030 & 778.040(2)
Rural Fire Protection Districts	1.25% (.0125) aggregate of G.O. & lease purchase	478.410(2)
Sanitary Districts	13% (.13)	450.120 & 450.900
School Districts	Each grade K-8: 0.55% (.0055)	328.245(1)
	Each grade 9-12: 0.75% (.0075)	328.245(2)
Urban Renewal Districts	Tax Increment Financing (not General Obligation)	457.420
Water Districts	Population <u>under</u> 300: 2.5%	264.250(1)
	0.5% (.005) without an election ...	264.250(2)
	Population <u>over</u> 300: 10%	264.250(3)