FORM OR-LB-1

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the City of Mitchell, Oregon (Governing body) will be held on June 30, 2026 (Date) at 5:00 ☐ a.m. ☒ p.m. at 108 S Nelson Ave. Mitchell (Location), Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 20 26 as approved by the City of Mitchell, Oregon (Municipal corporation) Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 202 SE High Street, Mitchell (Street address) between the hours of 9:00 a.m., and 3:00 p.m., or online at www.mitchelloregon.us This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as; ☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
Brieanna Koon	(541) 462-3121	cityofmitchell@gmail.com

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 24 –20 25	Adopted Budget This Year: 20 25 –20 26	Approved Budget Next Year: 20 26 –20 27
1. Beginning Fund Balance/Net Working Capital	513,803	480,769	318,583
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	87,650	83,720	133,302
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	1,616,800	638,068	890,816
4. Revenue from Bonds & Other Debt	22,000	0	0
5. Interfund Transfers/Internal Service Reimbursements	6,028	60,310	111,164
6. All Other Resources Except Current Year Property Taxes	4,127	5,692	4,432
7. Current Year Property Taxes Estimated to be Received	20,600	23,500	17,534
8. **Total Resources**—add lines 1 through 7	2,271,008	1,292,059	1,475,831

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services	92,688	79,000	94,572
10. Materials and Services	198,160	257,519	450,677
11. Capital Outlay	1,603,010	332,475	247,607
12. Debt Service	0	0	0
13. Interfund Transfers	4,228	48,600	348,635
14. Contingencies	283,992	271,500	42,677
15. Special Payments	0	0	70,000
16. Unappropriated Ending Balance and Reserved for Future Expenditure	88,930	302,965	221,663
17. **Total Requirements**—add lines 9 through 16	2,271,008	1,292,059	1,475,831

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program / FTE for Unit or Program			
Name General Fund/Public Safety	103,827	152,828	199,753
FTE	1.00	1.00	1.00
Name Water Fund/Street Fund	1,873,242	886,444	779,058
FTE	2.00	1.50	1.50
Name Tourism Fund	17,749	18,630	16,542
FTE	0.00	0.00	0.00
Name Park Fund/Community Development	152,611	110,413	351,763
FTE	0.00	0.25	0.25

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Name Reserve Funds	123,215	123,744	128,715
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	2,271,008	1,292,059	1,475,831
Total FTE	3	2.75	2.75

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*

The Ambulance Fund and Fire Department Fund both received sizeable donations mid Fiscal Year. The Fire Department Fund was awarded Grant Funding through a VFC Grant. Supplemental Budgets were needed. The numbers on this LB-1 for FY 25/26 reflect those changes, making the totals different than the original LB-1 for FY 25/26.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy ..... (Rate Limit 2.5433 Per $1000)	2.5433	2.5433	2.5433
Local Option Levy			
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		

*If more space is needed to complete any section of this form, use the space below or add sheets.

Resolution No. 26-0630.1

A RESOLUTION ADOPTING BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2026-2027

Whereas, the City of Mitchell Budget Officer has prepared a budget for the City of Mitchell ("City") for the fiscal year 2026-2027, commencing July 1, 2026.

Whereas, the budget was approved by the Budget Committee on June 24, 2026.

Whereas, now is the proper time to pass a resolution adopting the budget and making appropriations.

Now, therefore, be it resolved by the City Council of the City of Mitchell, Oregon:

1. That the City of Mitchell does hereby adopt the budget in the sum total of $1,475,831, said Budget now on file in the office of the City Recorder of the City of Mitchell.
2. That the amounts for the fiscal year beginning July 1, 2026 and for the purposes shown below are hereby appropriated as follows:

General Fund	
Personnel Services	$36,911
Materials and Services	$25,035
Capital Outlay	$61,655
Contingencies	$10,671
Total General Fund:	**$123,601**
Water Fund	
Personnel Services	$34,361
Materials and Services	$105,025
Contingencies	$20,000
Reserve for Future Expenditure	$70,000
Unappropriated Balance	$2,577
Water Reserves	$110,671
Total Water Fund:	**$342,634**
Street Fund	
Personnel Services	$12,481
Materials and Services	$344,063
Capital Outlay	$184,146
Contingencies	$6,405
Total Street Fund:	**$547,095**

Public Safety	
Ambulance Services	$33,577
Ambulance Reserves	$7,692
Fire Services	$31,904
Fire Reserves	$10,352
Total Public Safety:	**$83,525**
Tourism Fund	
Administrative	$1,292
Materials and Services	$14,649
Contingencies	$601
Total Tourism Fund:	**$16,542**
City Park Fund	
Personnel Services	$9,527
Materials and Services	$290,049
Total City Park Fund:	**$299,576**
Community Development Fund	
Materials and Services	$26,316
Contingencies	$5,000
Reserve for Future Expenditure	$20,371
Total Community Development:	**$52,187**
Total Budget:	**$1,475,831.00**

3. The Mitchell City Council adopts the budget and makes appropriations.

Passed by the City Council of the City of Mitchell on this 30th day of June, 2026.

Jacob Crawford, Mayor

Attest:

Brieanna Koon

Brieanna Koon, City Clerk

I, Brieanna Koon, City Clerk, certify that a public hearing before the Budget Committee was held on June 12, 2026, and a public hearing before the City Council on June 24, 2026, giving citizens an opportunity to comment on the budget.

Brieanna Koon

Brieanna Koon

Resolution No. 26-0630.2

A RESOLUTION IMPOSING AND CATEGORIZING TAXES FOR THE 2026-2027 FISCAL YEAR

Whereas, the City of Mitchell ("City") has prepared a budget for the City for the 2026-2027 fiscal year, commencing July 1, 2026.

Whereas, the budget was approved by the Budget Committee on June 24, 2026, and adopted by the City Council on June 30, 2026.

Now, therefore, be it resolved by the City Council of the City of Mitchell, Oregon:

1. The City imposed the taxes provided for in the adopted budget at the rate of $2.5433 per $1,000 of assessed valuation for operations and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the City.

2. The taxes are categorized as follows:

   General Government: $2.5433/$1,000

3. This tax rate is hereby imposed and assessed pro rata upon all taxable property within the City of Mitchell as of 1:00 a.m., July 1, 2026. A copy of the adopted budget is on file to support. Resolution 26-0630.1, Adopting the Budget and Making Appropriations, and by this reference incorporated herein.

4. The City Clerk is hereby authorized to certify to the Wheeler County Assessor of Wheeler County, Oregon, the tax rate for operations as categorized above.

Passed by the City Council of the City of Mitchell on this 30th day of June, 2026.

Jacob Crawford, Mayor

Attest:

Brieanna Koon

Brieanna Koon, City Clerk

Resolution No. 26-0630.3

A RESOLUTION DECLARING THE CITY OF MITCHELL'S ELECTION TO RECEIVE STATE REVENUE SHARING

Whereas, the Legislature of the State of Oregon has provided for the apportionment of certain revenues to the cities of the State of Oregon.

Whereas, such legislation provides that a city, to participate in the sharing of those certain revenues, must express an election to receive such funds, which election must be made prior to June 30 of the fiscal year.

Now, therefore be it resolved by the City Council of the City of Mitchell, Oregon:

1. Pursuant to ORS 221.770, the City of Mitchell does hereby elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year 2026-27, and the City Clerk of the City of Mitchell is directed to take such steps as are necessary to carry out the intent of this Resolution.

Passed by the City Council of the City of Mitchell on this 30th day of June, 2026.

Jacob Crawford, Mayor

Attest:

Brieanna Koon

Brieanna Koon, City Clerk

I, Brieanna Koon, City Clerk, certify that a public hearing before the Budget Committee was held on June 12, 2026, and a public hearing before the City Council on June 24, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing.

Brieanna Koon

Brieanna Koon