

OAR 150-198-0900

Step 2

District	Total District Value	Code Area 1	Code Area 2	Code Area 3	District Shared Total Value	District Multiplier (District Total divided by Grand Total)
County	\$90,000,000	\$2,500,000	\$5,000,000	\$2,500,000	\$10,000,000	\$.40
School 1	43,550,000	2,500,000	5,000,000	0	7,500,000	.30
School 2	22,500,000	0	0	2,500,000	2,500,000	.10
City	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>	<u>.20</u>
Grand Total	\$161,050,000				\$25,000,000	\$1.00

Step 3

District	Total Offset Available	Individual District Multiplier	Offset Amount to Each District
County		.40	\$4,000
School 1		.30	3,000
School 2		.10	1,000
City		<u>.20</u>	<u>2,000</u>
Total	\$10,000	1.00	\$10,000

Step 4

District	Taxable Value	Offset Amount	Offset Rate	District Operating Rate (Before Offset)	Billing Rate (in Code Areas where there is shared territory)
County	\$10,000,000	\$4,000	.4000	3.95	3.55
School 1	7,500,000	3,000	.4000	5.00	4.60
School 2	2,500,000	1,000	.4000	5.00	4.60
City	5,000,000	2,000	.4000	6.00	5.60