



# MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

## **Annual Budget**

Fiscal Year 2016 – 2017

*Prepared by Marion County Community Services*

555 Court NE, 3<sup>rd</sup> Floor

Salem, Oregon 97301

503-588-7975

<http://www.co.marion.or.us/CS>

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# MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

## BUDGET MESSAGE

Marion County Extension and 4-H Service District  
Recommended Budget - Fiscal Year 2016-2017

### GOVERNING BODY

Kevin Cameron  
Sam Brentano  
Janet Carlson

June 7, 2016

### BUDGET OFFICER

Tamra Goettsch

## INTRODUCTION

It is with great pleasure that I present the Recommended FY 2016-2017 budget. This budget reflects Marion County's upward economic growth and rebounding property values that mean additional revenues to serve our growing communities. Marion County is comprised of approximately 2,500 farms; encompasses 285,000 acres of land; produces more than 70 different commodities; grows many crops that are number one, two, or in the top five in the nations, such as nursery crops and Christmas trees, and has the highest or near the highest value of agricultural production of any county in Oregon.

Courthouse Square  
555 Court St. NE, 3rd Fl  
P.O. Box 14500  
Salem, OR 97309-5036  
(503) 588-7975  
(503) 373-4460 – FAX

[www.co.marion.or.us](http://www.co.marion.or.us)

The Marion County Extension and 4-H Service District (Service District) identified funding priorities for this budget during its May 3, 2016 district meeting. Those priorities included:

- a. Stabilizing funding for contracted positions
- b. Establishing reserve funding for future capital and operational priorities
- c. Addressing the Service District's ability to provide education and services to the public.

Though the budget marks the second operational year of the Service District, the Marion County Board of Commissioners has supported OSU Extension and 4-H programs through financial and in-kind supports for many years; however the Recommended Budget does not require county contributions to balance the budget.

Table 1. Marion County funding for Extension since Fiscal Year 2008-2015

Fiscal Year	Amount	Fiscal Year	Amount
2008	\$367,187	2012	\$348,828
2009	\$367,187	2013	\$348,828
2010	\$348,828	2014	\$348,828
2011	\$348,828	2015	\$348,828

As in the first year budget of the Service District, I am not recommending any change to levy rate of \$0.05 per \$1,000 assessed value; this is the maximum allowed. The proposed FY 2016-2017 budget is \$1,624,002, which represents more than a \$225,000 increase over the FY 2015-2016 adopted budget of \$1,398,341; equaling 16% growth. The budget increase is attributed to carryover from the prior fiscal year, and to a lesser extent, rising ad valorem revenues.

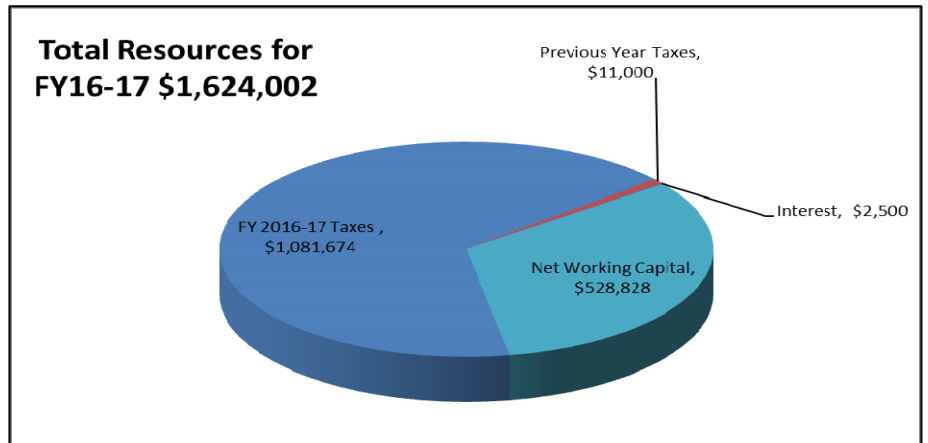
The budget reflects an estimated increase in taxable values of approximately 3%, or \$32,000 over the current year, as well as no revenues from Marion County.

**GROWTH IN REVENUE**

At \$1.09 million, the FY16-17 (Current and Previous Years) taxes constitute more than two thirds of the overall budget; Net Working Capital represents \$528 thousand or 32% of the total revenue - largely from unused Marion County contributions from FY 15-16; and a very small percentage derived from Interest earnings, \$2,500.

Overall, the Service District budget reflects a 16% growth in revenue, despite no revenues anticipated from Marion County in the coming year.

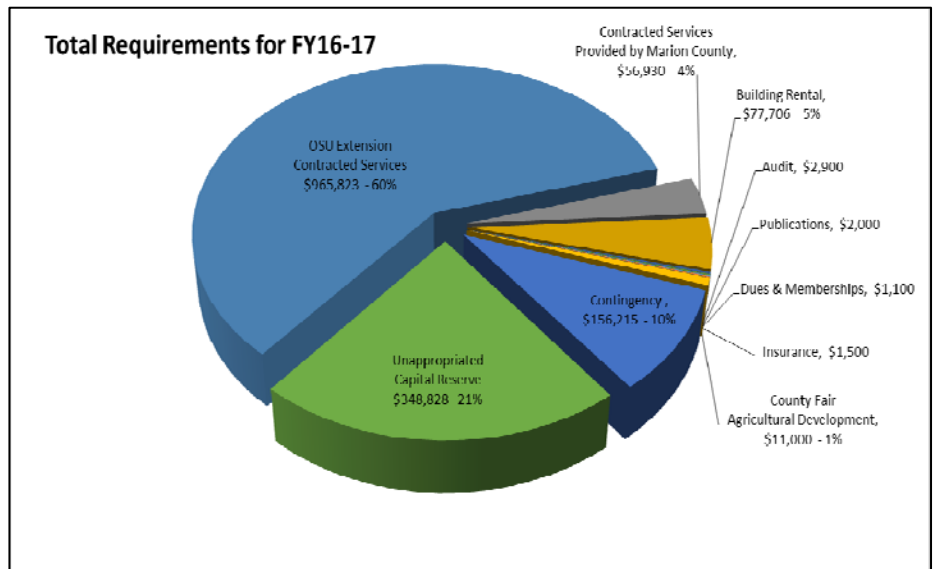
Table 2: Service District Resources Chart



**RECOMMENDED FUNDING**

Within the second year of operation, the Service District is responding to community priorities represented in the 2014 feasibility study. In addition to supporting OSU Extension Contracted Services, the proposed Requirements support the Board’s funding priorities, as well as other financial obligations. The largest investments are OSU Contracted Services to the tune of \$965 thousand, Capital Reserves \$348 thousand, and Contingency \$156 thousand – equaling 90% of the overall budget. Additionally, nearly \$57 thousand supports services provided by Marion County departments. Though the cost for these county-delivered services represents 4% of the total Requirements, the amount is based on a 5% calculation of the district’s imposed levy projection amount received from the Marion County Assessor’s Office (\$1,138,603.77).

Table 3: Service District Requirements Chart



**FUNDING PRIORITIES FOR FY2016-2017**

On June 10, 2015, the Marion Board of Commissioners declared the formation of the Marion County Extension and 4-H Service District. On that same day, the district’s governing body met and adopted Resolution 15R-48 that

imposed ad valorem property taxes upon the assessed value of all taxable property and categorizing those taxes for purposes of Article XI, section 11b of the Oregon Constitution, per ORS 310.060. This budget assumes the same imposed ad valorem property taxes for FY 16-17.

**Services to the Community**

The Board has given direction to continue funding direct services delivered to communities across the county, including the development of educational materials. The district proposed budget supports the continued roll out of services anticipated in the 2014 Marion County Extension and 4-H Service District Feasibility Statement under the following categories: 4-H Youth and Families; Community Horticulture and Natural Resources; Farms and Forestry Business; Small Farms and Community Food Systems; Marketing and Administrative Program Support. Additionally, the Groundwater Education Program position that began in FY15-16 is budgeted to continue within the proposed budget, as well as \$15,000 identified for the development of educational materials.

Table 4: FTE Comparison

Position Category	Feasibility Study 2014	Proposed FY16-17
	Full-Time Equivalent	Full-Time Equivalent
4-H Youth and Families	2.0	2.0
Community Horticulture & Nat'l Resources	1.0	1.0
Farms & Forestry	3.4	2.7
Small Farms and Community Food Systems	1.0	.75
Marketing & Administrative Program Support	3.0	3.6
<b>TOTAL</b>	<b>10.40 FTE</b>	<b>10.05 FTE</b>

Over the past year, Oregon State University has worked directly with the Marion County OSU Extension staff in the development of position requirements, recruitment, and the hiring of qualified faculty and staff members to serve Marion County’s families, farms and food systems’ needs. The proposed budget reflects a 23% FTE increase over last fiscal year’s total of 8.2 FTE secured. Of the total FTE budgeted, approximately 2.15 FTE are yet to be hired, but are anticipated to be filled within the coming fiscal year.

I am recommending an increase to the OSU Extension Contracted Services budget to accommodate pay increases for district-supported faculty and staff positions. The Service District does not have any of its own paid staff members; all FTE represented in this budget message reflects contracted services through OSU Extension Services.

**Future Sustainability**

Marion County’s economic growth forecast looks promising, yet due to the not too distant recession and the newness of the Service District, the budget presented today represents a conservative revenue forecast and set-aside reserves for future capital and operational needs.

The conservative revenue approach anticipates 3.5% growth for the taxes collected and an anticipated Net Working Capital from unspent funds from the prior year: Marion County contributions and underspent contractual obligations. Since the district has yet to close out its first year of operational expenses, there are variables that make it difficult and risky to make assumptions without past trends or experience.

The Unappropriated Capital Reserve is the entire amount received from Marion County in FY15-16 and will serve as the launch pad for the district to begin investing in its future. There is a modest contingency set aside for operational needs, \$156,215. In forecasting out this level of funding with the 3.5% growth of taxes collected through FY21-22 and 3% growth in OSU Extension contracted services, it appears to allow for sustainability of the various programs and services being implemented, as well as the continued investment into the district's Capital Reserves – most of the reduction being absorbed by the district's operational Contingency.

### ***Community Education***

During FY15-16, the Service District's board expressed interest in strengthening community education efforts to the general public about services deemed important. The proposed budget includes a modest budget of \$15,000 to produce relevant materials through the OSU contract. Additionally, of the 10.05 FTE that are funded, 6.75 FTE provide hands-on services to the communities across the county. These faculty and staff members will continue to work with growers, business people, foresters, youth and community leaders to understand their needs, issues and couple each situation and need with research to ensure the district's funds are being spent wisely as well as providing appropriate services to the public.

### ***Additional Considerations***

In addition to the Board's funding priorities, this budget also has other on-going priorities that allow the district to continue its rolling out of services to the community.

I am recommending that the Service District continue its support of agricultural development opportunities for young people in our county. The budget reflects \$11,000 to support youth who participate at the Marion County Fair through 4-H and Future Farmers of America programs.

The FY16-17 budget does not include any County General Fund Support. The county's budget did not include funds for the district in its upcoming budget; however, the county will continue to provide various contracted services to ensure the district is properly managed and supported: legal and financial services, contract management, administrative supports, and others services as needed and appropriate. Though this is a recommendation for the current year, it does not preclude the district to explore future county funding interests.

### ***Capital Reserves***

Though the district does not have a solidified plan for future office needs or other capital expenditures, as the district continues to grow and secure services provided by OSU Extension, office space will need to be reviewed in the future. The current office location accommodates the current needs of the faculty and staff members, as well as provides space for community education opportunities; however I am aware that this may be a concern as the program expands. Currently the district is under a lease agreement for its OSU Extension office space and community education needs. Last fiscal year, additional space was added to the lease agreement to accommodate the new hires through OSU Extension Services, which is reflected in the Recommended Budget.

The Unappropriated Capital Reserve recommended in the budget is \$348,828 and will allow the district to begin preparing for its future, be in a better position to take advantage of future partnerships that might arise, and be prepared for major repairs and replacements. Demands will be strong over the next several years to place funding into new and exciting projects; nevertheless, replenishment of the reserve should be a priority as well.

The budget reveals a 21% Capital Reserve set-aside of the total operating expenditures.

### ***Contingency***

Due to the district being in its initial stages of development, the budget provides stability through a proposed Contingency of a little more than \$156,000 – a total of 10% of the total operating expenditures. As your budget officer, I believe it's important to place a priority on prudent use of available resources. As the district rolls out the services envisioned in the original feasibility study, the demands from the communities it serves are still being actualized. The growing demands that the communities place on the district must be balanced with the financially prudent practice of contingency. These funds will afford us an opportunity to play a key role in developing our future while establishing financial health.

### **CONCLUSION**

The FY16-17 Recommended Budget addresses the Service District's top priorities. It emphasizes the district's existing and on-going development of services to the residents of the county, as well as planning for growth infrastructure needs for the future.

I am optimistic that the economy will maintain a steady growth pattern, yet I am recommending a conservative approach until the district is more established and becomes clearer about the core services in demand by the public it serves. In the coming years we must balance growth with needed infrastructure for the future. In addition, we must be alert to new opportunities and retaining talent secured through our OSU Extension Services contract.

The Marion County Extension and 4-H Service District was established at a financially good time that will provide the district the opportunity to develop strong roots and supports needed for when the economy slumps. As we continue to develop and expand our services, we must invest in our existing assets, our capacity to capitalize on opportunities, and our ability to serve Marion County.

Marion County Extension and 4H Service District  
 FY 2016-17 Budget

	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 16-17	FY 16-17	FY 16-17
		BUDGET	PROPOSED	APPROVED	ADOPTED			+/-%
<b>RESOURCES</b>								
Current Year Taxes	-	1,049,493	1,081,674	1,081,674	1,081,674			3%
Previous Year Taxes	-	-	11,000	11,000	11,000			n/a
County General Fund Support	-	348,848	-	-	-			-100%
Interest	-	-	2,500	2,500	2,500			n/a
Net Working Capital	-	-	528,828	528,828	528,828			n/a
<b>TOTAL RESOURCES</b>	-	<b>1,398,341</b>	<b>1,624,002</b>	<b>1,624,002</b>	<b>1,624,002</b>			<b>16%</b>
<b>REQUIREMENTS</b>								
Materials and Services								
Publications	-	1,100	2,000	2,000	2,000			82%
Audit Services	-	2,900	2,900	2,900	2,900			0%
OSU Extension Contracted Services	-	802,587	965,823	965,823	965,823			20%
Agricultural Development to County Fair	-	-	11,000	11,000	11,000			n/a
Contracted Services Provided by Marion County	-	104,949	56,930	56,930	56,930			-46%
Building Rental Private	-	74,978	77,706	77,706	77,706			4%
Insurance, SDAO	-	1,809	1,500	1,500	1,500			-17%
Dues & Memberships	-	-	1,100	1,100	1,100			n/a
Election Costs	-	33,395	-	-	-			-100%
<b>Total Materials and Services</b>	-	<b>1,021,718</b>	<b>1,118,959</b>	<b>1,118,959</b>	<b>1,118,959</b>			<b>10%</b>
Contingency	-	376,623	156,215	156,215	156,215			-59%
Unappropriated Capital Reserve	-	-	348,828	348,828	348,828			n/a
<b>TOTAL REQUIREMENTS</b>	-	<b>1,398,341</b>	<b>1,624,002</b>	<b>1,624,002</b>	<b>1,624,002</b>			<b>16%</b>



**Marion County Extension and Service District  
 OSU Extension Contracted Services Budget Detail  
 FY 2016-17**

	FY 15-16	FY 16-17	FY 16-17
<b>CONTRACTED SERVICES</b>	<b>OSU CONTRACT BUDGET</b>	<b>ADOPTED</b>	<b>+/-%</b>
Personnel (Wages & Benefits)	632,099	795,483	26%
Various Income	-	(1,100)	n/a
Service Credits	-	(3,000)	n/a
Office, Operating, Instructional Supplies	11,000	11,000	0%
Minor Equipment (under \$5,000)	16,000	15,000	-6%
Telecommunications	14,400	14,400	0%
Line & Network Access Charges	14,868	16,620	12%
Postage/Freight	1,200	2,000	67%
Utilities	120	120	0%
Building Equipment and Repairs	2,000	500	-75%
Equipment Rental	-	300	n/a
Other Professional Services	500	3,000	500%
Insurance, Licenses, Dues, Memberships	2,400	1,500	-38%
Duplicating, Printing, Publishing	10,000	10,000	0%
Public Education Materials	-	15,000	n/a
Advertising, public relations, hosting	3,000	5,000	67%
Travel and Professional Development	34,000	30,000	-12%
North Willamette Research & Extension Center	50,000	50,000	0%
<b>Total Costs</b>	<b>791,587</b>	<b>965,823</b>	<b>22%</b>

RESOLUTION No. 16R-20

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Marion County Extension & 4H Service District hereby adopts the budget for fiscal year 2016-2017 in the total amount of \$1,624,002. This budget is now on file at **Marion County Community Services** in Salem, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2016, for the following purposes:

<b>General Fund</b>	
<u>Organizational Unit or Program:</u>	
_____	0
_____	0
_____	0
_____	0
<u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services .....	0
Materials & Services.....	1,118,959
Capital Outlay .....	0
Debt Service .....	0
Special Payments .....	0
Transfers Out.....	0
Contingency.....	156,215
<b>TOTAL APPROPRIATIONS, All Funds</b>	<b>1,275,174</b>
Unappropriated Capital Reserve .....	348,828
<b>Total.....</b>	<b>\$1,624,002</b>

**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 2016- 2017:

- (1) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 0.05 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ 0.00 OR at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ 0.00 for debt service on general obligation bonds;

**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.....\$ 0.00 OR \$ 0.05 /\$1,000  
 Local Option Tax. ....\$ 0.00 OR \$ 0.00 /\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service .....\$ 0.00

The above resolution statements were approved and declared adopted on June 15, 2016 .

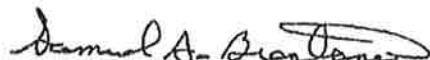
MARION COUNTY BOARD OF COMMISSIONERS  
GOVERNING BODY FOR MARION COUNTY EXTENSION & 4H SERVICE DISTRICT

**Not Present at Meeting**

---

Chair Kevin Cameron

  
Commissioner Janet Carlson

  
Commissioner Sam Brentano



# Statesman Journal

A GANNETT COMPANY

## AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Gayle Rastorfer  
 being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that the Public Notice for MARION CO EXT & 4H SVC DIST - Legal Notices (SAL-8090520000 Ad #0001297580) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

### PUBLIC NOTICE

A public meeting of the Budget Committee of the Marion County Extension and 4H Service District, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at 555 Court Street NE, Salem OR 97301, Silverton Conference Room. The meeting will take place on June 7th, 2016 at 9:00 a.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after June 7th, 2016 at Marion County Community Services Department, 555 Court St NE, 3rd Floor, Salem OR, between the hours of 9:00 a.m. and 5:00 p.m.  
 Statesman Journal May 24, 2016

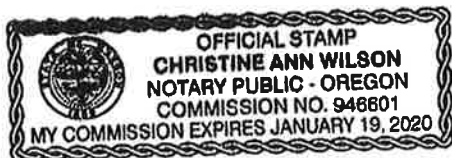
05/24/16

Gayle Rastorfer  
 \_\_\_\_\_

Subscribed and sworn to me this

24 day of MAY 2016

Christine Wilson  
 \_\_\_\_\_  
 Notary Public for Oregon





# Statesman Journal

A GANNETT COMPANY

## AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

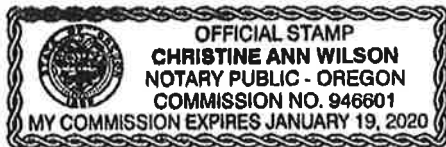
I, Gayle Rastorfer  
 being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that the Public Notice for MARION CO EXT & 4H SVC DIST - Legal Notices (SAL-8090520000 Ad #0001339304) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

06/09/16

Gayle Rastorfer  
 \_\_\_\_\_

Subscribed and sworn to me this  
10 day of JUNE 2016

Christine Ann Wilson  
 \_\_\_\_\_  
 Notary Public for Oregon



### PUBLIC NOTICE

#### NOTICE OF BUDGET HEARING

A public meeting of the Marion County Extension & 4H Service District will be held on June 15th, 2016 at 10:00 am in the Board of Commissioners office, Silverton Conference Room of 555 Court Street, Salem, OR 97301. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Marion County Extension & 4H Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Marion County Community Services Department, between the hours of 8 a.m. and 5:00 p.m. or online at <http://www.co.marion.or.us/CS/ServiceDistrict/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kristo Ulm Telephone: 503-588-7975 Email: kulm@co.marion.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	0	0	528,828
Interfund Transfers / Internal Service Reimbursements	0	348,848	0
All Other Resources Except Current Year Property Taxes	0	0	13,500
Current Year Property Taxes Estimated to be Received	0	1,049,493	1,081,574
<b>Total Resources</b>	<b>0</b>	<b>1,398,341</b>	<b>1,624,002</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Materials and Services	0	1,021,718	1,138,056
Contingencies	0	376,623	137,118
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	348,828
<b>Total Requirements</b>	<b>0</b>	<b>1,398,341</b>	<b>1,624,002</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
MCE/4H Extension & 4H Service District	0	1,398,341	1,624,002
FTE	0	0	0
<b>Total Requirements</b>	<b>0</b>	<b>1,398,341</b>	<b>1,624,002</b>
<b>Total FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING**  
 In FY 2016-17, the Marion County Extension & 4H Service District budget does not include Marion County General Fund resources.

	PROPERTY TAX LEVIES		
	Rate or Amount Imposed 2014-15	Rate or Amount Imposed This Year 2015-16	Rate or Amount Approved Next Year 2016-17
Permanent Rate Levy (rate limit 0.05 per \$1,000)	0.05	0.05	0.05
Local Option Levy	n/a	n/a	n/a
Levy For General Obligation Bonds	n/a	n/a	n/a

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

Statesman Journal June 9, 2016

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

# FORM LB-50 2016-2017

To assessor of Marion County

Check here if this is an amended form.

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

The Marion County Extension and 4-H Service District 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 14500 Salem OR 97309 7/14/2016  
Mailing Address of District City State ZIP code Date  
Tamra Goettsch Director, Community Svcs. 503-589-3200 tgoettsch@co.marion.or.us  
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			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.05	Excluded from <b>Measure 5 Limits</b> Dollar Amount of Bond Levy	
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 <b>prior</b> to October 6, 2001 . . . . .	5a.			
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.			
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.		<b>0</b>	

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>0.05</b>
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	5/19/2015
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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	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 authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)