



Tillamook Fire District

Proudly Serving the Citizens of Central Tillamook County

Adopted Budget Document 2021-2022



Final Budget

Approved by

Wednesday

May 20, 2021 – 6:30 P.M.

Adopted on 14 June 2021 by TFD Board of Directors

Included is Resolution to adopt

Prepared By:

Daron Bement Fire Chief/Budget Officer

Tillamook Fire District
2021-22
Budget Message

Revised based on adoption 5/21/2021

May 20, 2021

To the Citizens of Tillamook Fire District:

Overview

I am pleased to present the 2021-2022 proposed budget to the citizens of Tillamook Fire District. The proposed budget with projected revenue and appropriations provides stable funding for the upcoming year. However, existing tax revenue will not fund many of the items identified in the District's adopted Strategic Plan, specifically areas of desired improvement. Those items include future large apparatus replacement, facility improvements and major repairs, along with the probable need to increase career staffing levels.

The District will make no changes in financial policy for fiscal year 2021-2022. The 2021-2022 proposed budget contains two funds, the General Fund, and Equipment Reserve Fund.

Strategic Planning

Tillamook Fire District adopted its first Strategic Plan on 12/13/2016. Many of the specific items identified should be considered for prioritization and implementation over the next several budget cycles. The Strategic Planning Committee identified five specific goals along with numerous strategies and projects as working priorities over the next three-five years. The adopted goals and strategies have not changed during the first year of implementation.

Goal 1 – Equipment

Ensure capital assets (facilities, apparatus and equipment) fulfill the needs of the District's Mission.

Goal 2 – Staff

Develop a recruitment, career development, and succession planning strategy.

Goal 3 – Volunteers

Recruit and retain professional volunteers by providing quality training and development to ensure an effective volunteer workforce.

Goal 4 – District Consolidation

Encourage new and strengthen existing collaborative strategic partnerships.

Goal 5 – Funding

Ensuring financial stability and accountability to provide for long-term financial success of the District.

Strategic Planning Document available for review online at www.tillamookfire.com.

General Fund

Revenue-LB-20

The 2020-2021 General Fund has been prepared using a 95% estimate of taxes to be received. The 2020-2021 proposed General Fund will be in balance by utilizing the district's existing tax rate of \$0.6999 per thousand of assessed property value. Taxes required for balancing are estimated at \$750,000. Any growth in existing property value and additional tax revenue during the upcoming 2020-2021 tax year will become surplus revenue.

The district will lose an estimated \$30,300 in foregone revenue to the City of Tillamook Urban Renewal Agency in 2019-2020. Those figures are included in the projected revenue.

Other Revenues are Duplicate of 2019-2020 Projections. Grant Income of \$1,200,000 is symbolic of an AFG Grant submittal proposal for Communications devices and apparatus safety intercoms have been submitted, and those funds if successful transferred to Capital Outlay in Reserve Fund-LB-11.

Expenditures-LB-30

To explain budget Expenditures, I will give detail of the LB-31's.

Personal Services—

Salaries:

Fire Chief- Current Salary Shown, Approved COLA Increase of 1.3% this fiscal year

Fire Marshal, Training Officer and Suppression/Mechanic- are all shown with approved COLA Increase of 1.3% this fiscal year

Overtime- increase remains due to reflect actual current HX and large Comp and Vacation Banks of current employees. Additional increased due to COLA increases

Stipends-Directors- Current Stipend payments of \$50 per meeting for Board of Directors. This item moved from Material & Services to Personal Services to reflect charges to District Personnel.

Stipends-Volunteers- Current Stipend payments for Volunteers Activity of training and alarm response.

Benefits: Shown on LB 30 as group break down as applicable

Social Security- 7.5% of payroll of Paid employees. \$24,322 Increases from \$23,763

PERS (Group)- Projected at 18% of Payroll. \$58,373 increase from \$57,031

Medical Insurance (Group)-No Change in cost this year rates are locked. \$71,000

Workers Comp- For all employees, Volunteers and Career Staff. Increased due to rate increase ~\$5000 to total \$32,000

AD&D-AH Insurance- Accidental Death & Dismemberment for Volunteers and Staff-Life Insurance on all employees. Moved from M&S to Personal Services. Remains at \$3,100

Materials and Services—

Annual Awards Banquet- Special Recognition of Volunteers and Employees-Shared funding with the Volunteer Association.

Attorney Services- Legal Expense for the District-Remains the same due to cost of fees.

Auditing Services-Covers Annual cost of District Accounting Audit for ensuring activities meet standards.

Bank Fees- Charges for Checks and Services from our Bank.

Bookkeeping Services- Financial Record processing-increased to reflect District change of external Bookkeeping process.

Conferences Combined Break down below total \$6000 No Change from past years

Conferences (OFDDA)(SDAO)- Board activities related to Associations. \$3000

Conferences (OFCA)- Activities of Chiefs Association. \$2000

Conferences (OFMA)- Activities of Fire Marshal Association. \$1000

Contract Services Combined breakdown below No Change from past year \$14,000

Contract Services (Bay City Automatic)- Contract with Bay City Fire for automatic response, existing contract.

Contract Services (Cape Meares Lease)- Rental of Station site for Truck Storage.

Contract Services (HMEP, Disaster Prep)- Covers cost of Emergency Planning, new emphasis on local groups.

Dues Combined Breakdown below increase \$300 IAFC Dues increased Total \$5,000

Dues (OFDDA)- Annual dues for Oregon Fire District Directors Association.

Dues (SDAO)- Annual dues for Special District Association, Insurance provider.

Dues (LOC)- Annual dues for League of Oregon Cities.

Dues (OFCA)- Annual dues for Oregon Fire Chiefs Association.

Dues (OFMA)- Annual dues for Oregon Fire Marshals' Association.

Dues (IAFC)- Annual dues for International Association of Fire Chiefs. Increase \$300

Fire Prevention & Public Education- Covers cost of activities promoting prevention and education in the district. No Changes

Firefighting Foam- Covers cost of additives to make water more efficient in extinguishment.

Fuel types combined No changes from past year Total \$22,500

Fuel (Diesel)- Covers cost of Fuel for Majority of Apparatus. \$10,000

Fuel (Gasoline)- Covers cost of gas for staff vehicles and equipment. \$11,000

Fuel (Motor Oil)- Covers cost of motor oil for service of all Equipment. \$1500

Insurance Combined \$23,000

Insurance (Property, Bond)- Covers cost of Bond, Property coverage.

Insurance (Auto, Liability)- Covers cost of Liability and Equipment Coverage.
(Combine all Insurance)

Maintenance (Facilities all combined) \$58,500 5/20/2021 Per the budget committee increase to 75,000 totals to use funds from J. Martin Disbursement.

Maintenance (Station 71)- Covers cost of normal maintenance on Main Station and in addition providing for HVAC and Roof work, that didn't happen during past year. \$41,500

Maintenance (Station 72)- Covers cost of normal maintenance for Pleasant Valley. \$25,500
Allotted for roof and ceiling repairs

Maintenance (Station 73)- Covers cost of normal maintenance for Cape Meares.
Increase costs for upgrades as needed for St 73 Signage) 8,000

Maintenance (Vehicles and Equipment combined) \$28,500

Maintenance (Equipment)- Chains, blades, turnout repair, uniform repair, etc. \$6000

Maintenance (Vehicle)- Parts and external repair of apparatus, not handled by Department personnel. \$20,000

Maintenance (Shop Supplies)- Covers misc. supplies, cleaners for repair services. \$2500

Meeting Expenses- Covers any extra supplies and needs for meetings of business conducted by District.

Misc. Equipment and Service (Not allocated sheet) For unforeseen or non line item services and New district equipment and supplies.

Combined Office supplies periodicals and Postage \$8500 total no changes from last cycle

Office Supplies- Covers paper, pens, etc. for business operations. Printing services for District business. \$6000

Periodicals & Publications- Magazines and Manuals for normal operation, Headlight Herald. \$1500

Postage- Covers Mailings and shipping charges of operation. \$1000

Property Taxes (Station 72 Rental)- Rental spot at Pleasant Valley. Not Fire District operation, taxed as secondary property.

Stipend Board and Volunteer- These (2) line items have been moved to Personal Services. Remain in LB-31 for historical knowledge until vacated.

Computers-software-Annual Updates- Covers cost of licensing and updates on current programs. New advanced programs. Dispatch interface- Crew force iPads equipment and updated equipment and repairs as needed.

Testing (Drug)- Covers cost of testing of Personnel for Drugs and new hiring. Increased to cover costs of pre-employment testing for all firefighters

Testing (Aerial Ladder)- Annual UL testing of Aerial Ladder. Contract. *Lowered to normal test rate last year was 5 yr testing. \$1500*

Testing (Ground Ladders)- Annual testing of all Ground Ladders. Contract.

Testing (Hose)- Annual testing of all District Hose. Contract.

Testing (SCBA-Annual)- Annual testing of all SCBA Regulators and Masks, new requirement from NFPA. Increase in Units and Masks, new requirements.

Testing (SCBA-Hydro)- Air Bottles need Hydro-Testing every three years. New bottles won't need Hydro until 2021. *Included in SCBA Line items.*

Training combined breakdown below Total \$20,000

Training (Board)- Training for Board Members, SDAO, etc. \$2000

Training (Staff)- Training for all Paid Staff, increased for recommended Human Resource, Leadership and Supervisory Training. \$8000

Training (Volunteers)- Training for all Volunteers, increased for recommended training, specialized firefighting skills, EMS skills, Officer Development, Leadership, Supervisory, etc. \$10000

Utilities (Alarm Answering Service)- Covers costs associated with Dispatching Service.

Utilities (Phone Station 71)- Covers cost of Main Station service.

Utilities (Phone Station 72)- Covers cost of Pleasant Valley Service, and Fax line.

Utilities (Cell Phone)- Covers cost of Verizon Government Account for multiple devices and unlimited data on contract rate, show increase from before allow for fleet & technology growth.

Utilities (Internet Service Provider)- Covers cost associated with Internet and data lines.

Utilities (Television Service)- Covers cost associated with Direct TV service for operations, and Resident's area.

Utilities (Electrical Service-71)- Provides for Electrical Service of Main Station, including lighting and HVAC operation.

Utilities (Electrical Service-72)- Provides for Electrical Service at Pleasant Valley.

Utilities (Garbage Station 71)- Provides for Garbage Service of the District. Out stations debris comes to Main Station.

Utilities (Water & Sewer 71)- Covers water usage at Main Station, bathrooms, kitchen area, hose bibs and showers. Sewer charge is relative to water usage.

Combined all Uniform allowances Total is \$9000 No Changes from last cycle

Uniforms (Fire Chief)- Covers normal duty uniforms for Fire Chief. Reduced to cover other expenses as below after first year to maintain uniform standards.

Uniforms (Fire Marshal)- Covers normal duty uniforms for Fire Marshal. Increase to reflect increase in needs to supplement usage.

Uniforms (Training Officer)- Covers normal duty uniforms for Firefighter-EMT. Increase to reflect increase in needs to supplement usage.

Uniforms (Suppression/ Mechanic)- Covers normal duty uniforms for Firefighter-Mechanic. Increase to reflect increase in needs to supplement usage.

Uniforms (Volunteers)- Covers cost of Class B uniforms for Volunteers, for special functions, such as Parades and Events. Covers Badges and name tags for Uniforms. Many short of needs. Reflected Increase.

Capital Outlay— Maintain at 0; Capital Outlay functions showing in LB-11 Reserve for Equipment.

Operating Contingency— This is for unexpected occurrence's during the year.

Transfer to Reserve Fund— This Line item is for the transfer of funds, if acquired during the year to the Reserve Fund from the AFG Grant and TURA Grant.

Reserve Fund LB-11--

Revenues--

Current projection is for \$477,723 Cash on Hand balance to start the new year, July 1, 2021 in the Reserve Fund. Other projections are symbolic of current year, with the potential AFG transfer in from the General Fund if acquired.

Expenditures—

Current projection for expenditures is symbolic of current year shows for historical purposes. If we are successful with the AFG grant for Personal Protective Equipment, we will be expending those funds.

I would like to thank the Budget Committee for your assistance. That concludes my Budget message, I would be happy to answer any questions.

Respectfully Submitted,
Daron Bement - Fire Chief, Budget Officer

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund
(name of fund)

Tillamook Fire District
(name of Municipal Corporation)

		Historical Data		Adopted Budget This Year 2020-21	REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-22		
Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body		
1					PERSONNEL SERVICES NOT ALLOCATED			
2					Total Allocated Personnel Services	597,089	599,784	599,784
3								
4	0	0	0	0	TOTAL PERSONNEL SERVICES	597,089	599,784	599,784
5					Total Full-Time Equivalent (FTE)	4	4	4
6					MATERIALS AND SERVICES NOT ALLOCATED			
7	11,581	60,000	40,000	40,000	Misc Equipment & Services (unforseen expenses)	40,000	40,000	40,000
8					Total Allocated M & S	290,800	307,300	307,300
9	11,581	60,000	40,000	40,000	TOTAL MATERIALS AND SERVICES	330,800	347,300	347,300
10					CAPITAL OUTLAY NOT ALLOCATED			
11								
12								
13	0	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14					DEBT SERVICE			
15								
16								
17	0	0	0	0	TOTAL DEBT SERVICE	0	0	0
18					SPECIAL PAYMENTS			
19								
20								
21	0	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
22					INTERFUND TRANSFERS			
23	371,334	250,000	150,000	150,000	FEMA Communications Grant AFG	1,200,000	1,200,000	1,200,000
24								
25								
26								
27								
28	371,334	250,000	150,000	150,000	TOTAL INTERFUND TRANSFERS	1,200,000	1,200,000	1,200,000
29			50,000	50,000	OPERATING CONTINGENCY	75,000	75,000	75,000
30					RESERVED FOR FUTURE EXPENDITURE	0	0	0
31					UNAPPROPRIATED ENDING BALANCE	476,554	476,554	476,554
32	382,915	310,000	240,000	240,000	Total Requirements NOT ALLOCATED	2,679,443	2,698,638	2,698,638
33					Total Requirements for All Org./Units/Programs within fund	0	0	0
34					Ending balance (prior years)			
35	382,915	310,000	240,000	240,000	TOTAL REQUIREMENTS	2,679,443	2,698,638	2,698,638

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund
(name of fund)

Tillamook Fire District
(name of Municipal Corporation)

Line Item	Historical Data			REQUIREMENTS FOR: Fire Department (Name of Org., Unit or Program & Activity)	Budget For Next Year 2021-22		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-19	First Preceding Year 2019-20	This Year 2020-21				
1				PERSONNEL SERVICES			
2	99,372	85,872	85,872	1 Fire Chief	86,988	86,988	
3	68,169	71,580	71,580	3 Fire Marshal	72,045	72,982	
4	62,998	65,520	65,520	4 Training Officer	65,945	66,802	
5	65,588	68,868	68,868	5 Fire Suppression Mechanic	69,316	70,217	
6	20,000	25,000	25,000	6 Overtime	30,000	30,000	
7	0	4,000	4,000	7 Stipend (Board Of Directors)	4,000	4,000	
8	0	75,000	80,000	8 Stipend (Volunteers)	80,000	80,000	
9	185,617	181,894	181,894	9 Benefits Combined (PERS,SSI, Med Insurance, WC Comp, AD & D Vol)	188,795	188,795	
10	501,144	577,734	582,734	10 TOTAL PERSONNEL SERVICES	597,089	599,784	0
11	4,000	5,000	4,000	11 Total Full-Time Equivalent (FTE)	4,000	4,000	4,000
12				MATERIALS AND SERVICES			
13	3,500	3,500	3,500	13 Annual Awards Banquet	3,500	3,500	
14	2,500	10,000	10,000	14 Attorney Services	12,000	12,000	
15	5,000	5,000	5,000	15 Auditing Service	5,000	5,000	
16	400	400	400	16 Banking Fees	500	500	
17	4,386	5,500	10,000	17 Bookkeeping	10,000	10,000	
18	1,741	1,500	1,500	18 Budgets & Elections	1,500	1,500	
19	5,500	5,500	6,000	19 Conferences (OPDDA, SDAG, OFCA,OPMA)	6,000	6,000	
20	12,500	12,500	14,000	20 Contact Services (Bay City, Cape Meares Lease, HMEP, Disaster Prep)	14,000	14,000	
21	2,337	4,400	4,650	21 Dues (OPDDA,SDAG,LOC,OFCA,OPMA,IAFC)	5,000	5,000	
22	1,200	1,200	1,200	22 Fire Prevention and Public Education	1,200	1,200	
23	2,000	2,000	2,000	23 Foam	2,000	2,000	
24	22,500	22,500	22,500	24 Fuel (All Types)	22,500	22,500	
25	6,894	21,000	23,000	25 Insurance (All Services)	23,000	23,000	
26	29,924	38,500	38,500	26 Maintenance (Facilities/Stations)	38,500	38,500	
27	21,067	28,500	28,500	27 Maintenance (Vehicles / Equipment & Shop Supplies)	28,500	28,500	
28	1,000	1,000	1,500	28 Meeting Expenses	1,500	1,500	
29	3,104	3,500	8,500	29 Office Supplies, Periodicals & Postage	8,500	8,500	
30	500	500	500	30 Property Taxes	500	500	
31	10,000	10,000	10,000	31 Software/ Computer annual updates	10,000	10,000	
32	800	1,000	2,500	32 Testing (Drug/Fire employment/volunteer)	2,500	2,500	
33	1,500	1,500	6,000	33 Testing (Aerial Truck 31 Annual)	1,500	1,500	
34	4,500	4,500	4,500	34 Testing Hose-Annual	4,500	4,500	
35	1,200	1,200	1,200	35 Testing Ground Leaders	1,200	1,200	
36	5,000	5,000	5,000	36 Testing SCBA & Masks	5,000	5,000	
37	13,000	16,000	20,000	37 Training, Offsite or Specialty classes (Board Volunteers,Staff)	20,000	20,000	
38	500	500	500	38 Utilities (Alarm Answering)	500	500	
39	3,000	3,000	3,000	39 Utilities (5714 Phone Spectrum)	3,000	3,000	
40	700	700	700	40 Utilities (5772 Phone)	700	700	
41	3,000	3,000	6,500	41 Utilities Cell Phone Service	6,500	6,500	
42	1,500	1,500	1,500	42 Utilities Internet	1,500	1,500	
43	2,500	2,500	2,500	43 Utilities Cable TV Service	2,500	2,500	
44	12,000	12,000	12,000	44 Utilities Electric St. 71	12,000	12,000	
45	3,000	3,000	3,000	45 Utilities Electric St. 72	3,000	3,000	
46	1,700	1,700	1,700	46 Utilities Garbage Removal St. 71	1,700	1,700	
47	1,800	2,000	2,000	47 Utilities Water & Sewer Tillamook City	2,000	2,000	
48	3,000	5,500	9,000	48 Uniform Allowances 1500 Per Staff and 3000 Volunteer	9,000	9,000	
49	194,713	241,400	272,850	49 TOTAL MATERIALS AND SERVICES	290,800	307,300	0
50				CAPITAL OUTLAY			
51	371,334	250,000	150,000	51 Transfer To Reserve FEMA Grant if obtained	1,200,000	1,200,000	
52							
53							
54							
55							
56							
57	371,334	250,000	150,000	57 TOTAL CAPITAL OUTLAY	1,200,000	1,200,000	0
58	1,067,191	1,069,134	1,005,584	58 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	2,087,889	2,107,084	0
59							

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2017-001 on (date)4/11/2017 for the following specified purpose:

**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: _____

Equipment Reserve

Equipment Reserve

(Fund)

Tillamook Fire District
(Name of Municipal Corporation)

		Historical Data		Budget for Next Year 2021 -22		
		Actual		Proposed By	Approved By	Adopted By
		Second Preceding Year 2018-19	First Preceding Year 2019-20	Budget Officer	Budget Committee	Governing Body
		Adopted Budget Year 2020-21				
1						
2	145500	200000	113000	113000	113000	113000
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	150	150	150	150	150	150
6	371334	250000	150000	1200000	1200000	1200000
7						
8						
9						
10	516984	450150	263150	1313150	1313150	1313150
11			0	0	0	0
12						
13	516984	450150	263150	1313150	1313150	1313150
14						
15						
16						
17			150	150	150	150
18						
19						
20	0	20000	20000	20000	20000	20000
21	0	0	0	0	0	0
22	25853	25853	25853	25853	25853	25853
23	0	0	0	0	0	0
24	292250	0	0	0	0	0
25	0	26000	26000	26000	26000	26000
26		(Actual Amt Spent)		1200000	1200000	1200000
27						
28						
29						
30				41147	41147	41147
31	318103	71853	72003	1272003	1313150	1313150

*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.

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

FORM LB-50 2021-2022

To assessor of Tillamook 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 Tillamook Fire District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Tillamook County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2310 4th Street</u>	<u>Tillamook</u>	<u>OR</u>	<u>4/20/2021</u>
Mailing Address of District	City	State	Date
<u>Daron Bement</u>	<u>Fire Chief</u>	<u>503-842-7587</u>	firechief@tillamookfire.com
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) . . .	0.6999	
2.	Local option operating tax	0	
3.	Local option capital project tax	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4.	City of Portland Levy for pension and disability obligations	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	0	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	0.6999	
7.	Election date when your new district received voter approval for your permanent rate limit		
8.	Estimated permanent rate limit for newly merged/consolidated district	NA	

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
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 NA	NA	NA	NA
2 NA	NA	NA	NA

*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.