

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2003-04 (DOLLARS)  
BY TYPE OF LEVY AND TYPE OF TAXING DISTRICT

| DISTRICT TYPE     | FULL PERMANENT<br>AUTHORITY | PERMANENT<br>AUTHORITY USED | TIMBER<br>OFFSETS | PERMANENT<br>AUTHORITY USED<br>LESS OFFSETS | FULL LOCAL<br>OPTION<br>AUTHORITY | LOCAL OPTION<br>AUTHORITY USED | GAP BONDS   | BONDS       | TOTAL TAX TO<br>EXTEND |
|-------------------|-----------------------------|-----------------------------|-------------------|---|-----------------------------------|--------------------------------|-------------|-------------|------------------------|
| COUNTY            | 562,064,277                 | 561,973,105                 | 1,096,741         | 560,876,365                                 | 74,494,581                        | 73,919,905                     | 114,898     | 42,617,173  | 677,528,339            |
| CITY              | 630,898,613                 | 620,140,946                 | 0                 | 620,140,946                                 | 65,198,395                        | 63,813,279                     | 92,035,431  | 49,428,181  | 827,195,079            |
| SCHOOL            | 1,024,645,838               | 1,023,726,697               | 0                 | 1,023,726,697                               | 84,072,933                        | 82,907,210                     | 12,340,663  | 347,321,840 | 1,466,296,409          |
| EDUCATION SERVICE | 72,788,944                  | 74,120,850                  | 0                 | 74,120,850                                  | 0                                 | 0                              | 0           | 0           | 74,120,850             |
| COMMUNITY COLLEGE | 101,403,042                 | 101,373,932                 | 0                 | 101,373,932                                 | 0                                 | 0                              | 0           | 33,989,131  | 135,363,063            |
| CEMETERY          | 1,601,369                   | 1,596,465                   | 0                 | 1,596,465                                   | 0                                 | 0                              | 0           | 0           | 1,596,465              |
| FIRE              | 163,861,497                 | 161,370,609                 | 0                 | 161,370,609                                 | 11,577,302                        | 11,311,910                     | 147,763     | 8,254,336   | 181,084,617            |
| HEALTH            | 13,926,712                  | 13,714,843                  | 0                 | 13,714,843                                  | 2,232,024                         | 2,226,854                      | 0           | 2,066,789   | 18,008,487             |
| PARK              | 42,798,164                  | 42,798,164                  | 0                 | 42,798,164                                  | 36,700                            | 36,698                         | 78,921      | 3,613,360   | 46,527,143             |
| PORT              | 11,390,722                  | 11,388,588                  | 0                 | 11,388,588                                  | 300,000                           | 0                              | 0           | 1,427,821   | 12,816,409             |
| ROAD              | 6,107,510                   | 6,768,716                   | 0                 | 6,768,716                                   | 84,737                            | 72,314                         | 0           | 0           | 6,841,030              |
| SANITARY          | 594,686                     | 592,812                     | 0                 | 592,812                                     | 0                                 | 0                              | 0           | 378,932     | 971,744                |
| WATER SUPPLY      | 2,506,948                   | 2,216,823                   | 0                 | 2,216,823                                   | 331,042                           | 331,021                        | 1,982       | 3,735,961   | 6,285,787              |
| WATER CONTROL     | 1,396,559                   | 1,539,778                   | 0                 | 1,539,778                                   | 0                                 | 0                              | 0           | 63,937      | 1,603,715              |
| VECTOR CONTROL    | 2,453,331                   | 2,453,331                   | 0                 | 2,453,331                                   | 0                                 | 0                              | 0           | 0           | 2,453,331              |
| SERVICE           | 14,886,245                  | 14,360,888                  | 0                 | 14,360,888                                  | 0                                 | 0                              | 0           | 18,168,839  | 32,529,727             |
| OTHER             | 43,920,772                  | 43,688,056                  | 0                 | 43,688,056                                  | 6,279,858                         | 6,278,734                      | 0           | 12,565,716  | 62,532,506             |
|                   | 2,697,245,227               | 2,683,824,602               | 1,096,741         | 2,682,727,862                               | 244,607,571                       | 240,897,924                    | 104,719,657 | 523,632,017 | 3,553,754,702          |

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.  
Total Tax To Extend is before rounding of individual accounts.  
Urban renewal revenues are not included in this table.  
Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2003-04 (DOLLARS)  
BY TYPE OF LEVY AND COUNTY

| COUNTY     | FULL PERMANENT AUTHORITY | PERMANENT AUTHORITY USED | TIMBER OFFSETS | PERMANENT AUTHORITY USED LESS OFFSETS | FULL LOCAL OPTION AUTHORITY | LOCAL OPTION AUTHORITY USED | GAP BONDS   | BONDS       | TOTAL TAX TO EXTEND |
|------------|--------------------------|--------------------------|----------------|---------------------------------------|-----------------------------|-----------------------------|-------------|-------------|---------------------|
| BAKER      | 12,227,367               | 12,224,858               | 731            | 12,224,127                            | 158,533                     | 158,473                     | 0           | 601,377     | 12,983,977          |
| BENTON     | 61,186,866               | 61,174,723               | 40,409         | 61,134,314                            | 6,653,887                   | 6,620,504                   | 0           | 12,402,499  | 80,157,318          |
| CLACKAMAS  | 304,059,268              | 302,907,361              | 34,722         | 302,872,638                           | 17,782,830                  | 16,727,556                  | 180,352     | 63,440,382  | 383,220,929         |
| CLATSOP    | 38,301,179               | 37,675,594               | 90,607         | 37,584,987                            | 1,759,915                   | 1,752,846                   | 0           | 5,327,151   | 44,664,985          |
| COLUMBIA   | 32,059,136               | 32,059,136               | 80,241         | 31,978,895                            | 1,284,812                   | 1,284,522                   | 0           | 5,068,804   | 38,332,222          |
| COOS       | 37,263,967               | 36,965,958               | 129,235        | 36,836,723                            | 503,775                     | 203,775                     | 0           | 6,454,412   | 43,494,910          |
| CROOK      | 13,312,587               | 12,904,565               | 3,782          | 12,900,784                            | 63,025                      | 63,025                      | 0           | 2,072,624   | 15,036,433          |
| CURRY      | 14,381,786               | 14,381,739               | 42,970         | 14,338,770                            | 140,637                     | 140,634                     | 13,696      | 1,694,361   | 16,187,461          |
| DESCHUTES  | 120,241,493              | 119,570,843              | 2,202          | 119,568,641                           | 12,410,746                  | 12,410,745                  | 0           | 25,347,390  | 157,326,775         |
| DOUGLAS    | 56,469,268               | 56,013,735               | 174,434        | 55,839,301                            | 236,244                     | 161,309                     | 5,129       | 4,152,341   | 60,158,081          |
| GILLIAM    | 2,582,824                | 2,582,824                | 0              | 2,582,824                             | 289,683                     | 289,683                     | 0           | 289,924     | 3,162,432           |
| GRANT      | 4,438,230                | 4,422,326                | 5,057          | 4,417,269                             | 0                           | 0                           | 0           | 947,216     | 5,364,484           |
| HARNEY     | 4,824,949                | 4,805,223                | 101            | 4,805,121                             | 0                           | 0                           | 0           | 0           | 4,805,121           |
| HOOD RIVER | 11,590,436               | 11,567,182               | 845            | 11,566,337                            | 0                           | 0                           | 0           | 3,653,441   | 15,219,778          |
| JACKSON    | 129,951,939              | 127,760,109              | 22,288         | 127,737,821                           | 3,000,911                   | 2,999,909                   | 0           | 20,426,158  | 151,163,887         |
| JEFFERSON  | 11,981,627               | 11,954,194               | 3,182          | 11,951,012                            | 950,697                     | 945,817                     | 0           | 4,452,349   | 17,349,179          |
| JOSEPHINE  | 29,431,655               | 29,431,655               | 1,237          | 29,430,419                            | 1,223,404                   | 1,223,404                   | 0           | 6,548,939   | 37,202,762          |
| KLAMATH    | 37,254,668               | 37,253,668               | 0              | 37,253,668                            | 275,082                     | 262,685                     | 0           | 2,418,226   | 39,934,579          |
| LAKE       | 5,286,582                | 5,242,166                | 11,005         | 5,231,161                             | 1,540                       | 8,312                       | 0           | 506,040     | 5,745,512           |
| LANE       | 231,441,373              | 230,163,931              | 159,287        | 230,004,643                           | 29,798,684                  | 29,764,313                  | 80,903      | 41,302,391  | 302,929,493         |
| LINCOLN    | 50,817,617               | 50,787,665               | 116,570        | 50,671,095                            | 271,483                     | 271,483                     | 0           | 8,253,872   | 59,196,449          |
| LINN       | 60,448,279               | 60,356,768               | 0              | 60,356,768                            | 14,920,886                  | 13,588,172                  | 0           | 10,716,161  | 84,661,101          |
| MALHEUR    | 13,958,608               | 14,780,647               | 0              | 14,780,647                            | 1,600                       | 0                           | 0           | 1,422,754   | 16,203,401          |
| MARION     | 185,969,613              | 185,100,797              | 16,621         | 185,084,176                           | 997,583                     | 997,559                     | 2,748       | 39,667,632  | 225,752,115         |
| MORROW     | 13,255,209               | 13,254,012               | 2,116          | 13,251,897                            | 6,732                       | 0                           | 0           | 4,310,277   | 17,562,174          |
| MULTNOMAH  | 623,182,197              | 622,938,129              | 0              | 622,938,129                           | 83,182,460                  | 83,145,152                  | 103,859,955 | 98,210,143  | 908,153,379         |
| POLK       | 35,046,956               | 35,201,669               | 43,629         | 35,158,040                            | 86,545                      | 0                           | 126,190     | 11,782,473  | 47,066,703          |
| SHERMAN    | 3,401,530                | 3,395,557                | 0              | 3,395,557                             | 48,136                      | 48,115                      | 0           | 310,866     | 3,754,538           |
| TILLAMOOK  | 23,282,911               | 22,960,485               | 48,817         | 22,911,667                            | 2,166,588                   | 1,488,572                   | 0           | 3,214,537   | 27,614,776          |
| UMATILLA   | 42,960,215               | 42,429,327               | 0              | 42,429,327                            | 607,287                     | 607,271                     | 0           | 12,115,898  | 55,152,495          |
| UNION      | 13,709,835               | 13,709,228               | 4,901          | 13,704,327                            | 45,000                      | 44,999                      | 114,898     | 1,052,190   | 14,916,414          |
| WALLOWA    | 5,193,010                | 5,192,696                | 5,196          | 5,187,500                             | 726,671                     | 726,671                     | 0           | 682,733     | 6,596,905           |
| WASCO      | 17,512,182               | 17,512,094               | 1,287          | 17,510,807                            | 30,034                      | 29,998                      | 0           | 4,562,015   | 22,102,820          |
| WASHINGTON | 397,860,019              | 391,969,283              | 23,690         | 391,945,594                           | 64,399,822                  | 64,387,856                  | 335,786     | 102,076,603 | 558,745,838         |
| WHEELER    | 1,313,577                | 1,313,577                | 3,916          | 1,309,661                             | 2,506                       | 25                          | 0           | 1,134       | 1,310,820           |
| YAMHILL    | 51,046,270               | 51,860,878               | 27,664         | 51,833,215                            | 579,830                     | 544,536                     | 0           | 18,146,705  | 70,524,455          |
|            | 2,697,245,227            | 2,683,824,602            | 1,096,741      | 2,682,727,862                         | 244,607,571                 | 240,897,924                 | 104,719,657 | 523,632,017 | 3,553,754,702       |

NOTES: Total Tax To Extend is before rounding of individual accounts.  
Urban renewal revenues are not included in this table.  
Gap Bonds include the City of Portland pension levy.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2003-04  
BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

| DISTRICT TYPE     | TAX EXTENDED (\$) |               |               | TAX IMPOSED (\$) |               |               | REDUCTION                 |                         |
|-------------------|-------------------|---------------|---------------|------------------|---------------|---------------|---------------------------|-------------------------|
|                   | INSIDE LIMIT      | OUTSIDE LIMIT | TOTAL         | INSIDE LIMIT     | OUTSIDE LIMIT | TOTAL         | \$ REDUCTION DUE TO LIMIT | PERCENT OF TAX EXTENDED |
| COUNTY            | 634,912,952       | 42,617,328    | 677,530,279   | 617,737,469      | 42,625,168    | 660,362,637   | 17,394,365                | 2.7                     |
| CITY              | 776,249,881       | 49,470,359    | 827,497,483   | 754,620,557      | 49,486,023    | 805,883,517   | 21,970,142                | 2.8                     |
| SCHOOL            | 1,119,173,295     | 347,428,106   | 1,466,601,401 | 1,080,429,476    | 347,438,492   | 1,427,867,968 | 38,849,831                | 3.5                     |
| EDUCATION SERVICE | 74,135,797        | 0             | 74,135,797    | 72,994,810       | 0             | 72,994,810    | 1,153,445                 | 1.6                     |
| COMMUNITY COLLEGE | 101,387,251       | 33,983,875    | 135,371,126   | 99,951,604       | 33,991,426    | 133,943,031   | 1,450,266                 | 1.4                     |
| CEMETERY          | 1,596,462         | 0             | 1,596,462     | 1,589,957        | 0             | 1,589,957     | 8,278                     | 0.5                     |
| FIRE              | 172,830,742       | 8,254,292     | 181,085,034   | 172,598,072      | 8,257,292     | 180,855,364   | 232,670                   | 0.1                     |
| HEALTH            | 15,941,715        | 2,066,792     | 18,008,507    | 15,827,261       | 2,066,792     | 17,894,053    | 122,290                   | 0.8                     |
| PARK              | 42,913,765        | 3,613,364     | 46,527,129    | 42,879,154       | 3,613,364     | 46,492,518    | 34,610                    | 0.1                     |
| PORT              | 11,364,465        | 1,427,823     | 12,792,289    | 11,254,644       | 1,427,823     | 12,682,467    | 113,223                   | 1.0                     |
| ROAD              | 6,841,038         | 0             | 6,841,038     | 6,839,619        | 0             | 6,839,619     | 1,420                     | 0.0                     |
| SANITARY          | 592,813           | 378,932       | 971,745       | 592,808          | 378,932       | 971,740       | 4                         | 0.0                     |
| WATER SUPPLY      | 2,549,821         | 3,735,964     | 6,285,785     | 2,549,343        | 3,735,964     | 6,285,307     | 478                       | 0.0                     |
| WATER CONTROL     | 1,541,227         | 63,937        | 1,605,165     | 1,538,755        | 63,937        | 1,602,692     | 4,104                     | 0.3                     |
| VECTOR CONTROL    | 2,453,342         | 0             | 2,453,342     | 2,440,747        | 0             | 2,440,747     | 12,596                    | 0.5                     |
| SERVICE           | 14,339,556        | 18,144,582    | 32,484,138    | 14,183,799       | 18,144,582    | 32,328,382    | 155,756                   | 1.1                     |
| OTHER             | 50,006,626        | 12,553,434    | 62,560,060    | 49,894,214       | 12,553,434    | 62,447,648    | 121,488                   | 0.2                     |
|                   | 3,028,830,748     | 523,738,789   | 3,554,346,780 | 2,947,922,290    | 523,783,231   | 3,473,482,458 | 81,624,967                | 2.7                     |

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.  
Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.  
Any difference between "Outside Limit" tax extended and tax imposed is due to rounding.  
Urban renewal revenues are not included in this table.

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2003-04  
BY COUNTY AND LIMIT CATEGORY

| COUNTY     | TAX EXTENDED (\$) |               |               | TAX IMPOSED (\$) |               |               | REDUCTION DUE TO LIMIT |           |
|------------|-------------------|---------------|---------------|------------------|---------------|---------------|------------------------|-----------|
|            | INSIDE LIMIT      | OUTSIDE LIMIT | TOTAL         | INSIDE LIMIT     | OUTSIDE LIMIT | TOTAL         | \$ AMOUNT REDUCED      | % REDUCED |
| BAKER      | 12,382,600        | 601,378       | 12,983,977    | 11,737,946       | 601,378       | 12,339,324    | 644,654                | 5.2       |
| BENTON     | 67,758,465        | 12,402,399    | 80,160,863    | 65,520,409       | 12,402,399    | 77,922,808    | 2,238,056              | 3.3       |
| CLACKAMAS  | 319,780,547       | 63,440,382    | 383,220,929   | 315,733,277      | 63,440,382    | 379,173,659   | 4,047,270              | 1.3       |
| CLATSOP    | 39,337,834        | 5,327,150     | 44,664,984    | 38,643,704       | 5,327,150     | 43,970,854    | 694,130                | 1.8       |
| COLUMBIA   | 33,263,416        | 5,068,804     | 38,332,221    | 32,931,255       | 5,068,804     | 38,000,060    | 332,161                | 1.0       |
| COOS       | 37,040,499        | 6,454,414     | 43,494,913    | 36,678,746       | 6,454,414     | 43,133,160    | 361,752                | 1.0       |
| CROOK      | 12,963,813        | 2,072,627     | 15,036,440    | 12,849,880       | 2,072,627     | 14,922,507    | 113,933                | 0.9       |
| CURRY      | 14,493,108        | 1,694,362     | 16,187,471    | 14,488,401       | 1,694,362     | 16,182,764    | 4,707                  | 0.0       |
| DESCHUTES  | 131,979,143       | 25,347,338    | 157,326,481   | 131,456,431      | 25,347,338    | 156,803,769   | 530,546                | 0.4       |
| DOUGLAS    | 56,005,757        | 4,152,345     | 60,158,101    | 55,400,630       | 4,152,345     | 59,552,975    | 605,127                | 1.1       |
| GILLIAM    | 2,872,507         | 289,924       | 3,162,431     | 2,637,669        | 289,924       | 2,927,593     | 234,838                | 8.2       |
| GRANT      | 4,417,269         | 947,215       | 5,364,484     | 4,384,720        | 947,215       | 5,331,936     | 32,549                 | 0.7       |
| HARNEY     | 4,805,126         | 0             | 4,805,126     | 4,662,052        | 0             | 4,662,052     | 143,073                | 3.0       |
| HOOD RIVER | 11,566,336        | 3,653,440     | 15,219,776    | 11,456,064       | 3,653,440     | 15,109,504    | 110,272                | 1.0       |
| JACKSON    | 130,740,994       | 20,426,843    | 151,167,837   | 130,602,027      | 20,426,843    | 151,028,870   | 138,967                | 0.1       |
| JEFFERSON  | 12,896,827        | 4,452,346     | 17,349,173    | 12,685,052       | 4,452,290     | 17,137,341    | 211,775                | 1.6       |
| JOSEPHINE  | 30,653,839        | 6,548,945     | 37,202,785    | 30,728,899       | 6,548,945     | 37,277,844    | 24,713                 | 0.1       |
| KLAMATH    | 37,516,453        | 2,418,217     | 39,934,670    | 36,990,045       | 2,418,217     | 39,408,262    | 526,408                | 1.4       |
| LAKE       | 5,239,473         | 506,035       | 5,745,508     | 5,183,323        | 506,035       | 5,689,358     | 56,150                 | 1.1       |
| LANE       | 259,849,859       | 41,302,391    | 302,929,493   | 250,267,783      | 41,302,391    | 293,347,110   | 9,582,076              | 3.7       |
| LINCOLN    | 50,942,611        | 8,253,885     | 59,196,497    | 50,322,289       | 8,253,885     | 58,576,174    | 620,322                | 1.2       |
| LINN       | 73,944,950        | 10,716,163    | 84,661,113    | 71,808,604       | 10,716,163    | 82,524,766    | 2,136,346              | 2.9       |
| MALHEUR    | 14,780,649        | 1,422,755     | 16,203,404    | 14,540,605       | 1,422,755     | 15,963,360    | 240,044                | 1.6       |
| MARION     | 186,629,145       | 39,824,524    | 226,453,668   | 185,064,903      | 39,824,524    | 224,889,426   | 1,564,242              | 0.8       |
| MORROW     | 13,251,908        | 4,310,282     | 17,562,191    | 12,865,078       | 4,310,282     | 17,175,360    | 386,830                | 2.9       |
| MULTNOMAH  | 809,935,637       | 98,205,782    | 908,141,418   | 765,681,282      | 98,205,782    | 863,887,064   | 44,580,120             | 5.5       |
| POLK       | 35,284,382        | 11,782,511    | 47,066,893    | 34,994,245       | 11,782,511    | 46,776,757    | 290,137                | 0.8       |
| SHERMAN    | 3,443,693         | 310,845       | 3,754,538     | 3,320,408        | 310,845       | 3,631,253     | 123,285                | 3.6       |
| TILLAMOOK  | 24,400,244        | 3,214,536     | 27,614,779    | 24,221,640       | 3,214,536     | 27,436,175    | 178,604                | 0.7       |
| UMATILLA   | 43,036,596        | 12,115,898    | 55,152,495    | 41,566,123       | 12,160,397    | 53,726,520    | 1,753,609              | 4.1       |
| UNION      | 13,864,298        | 1,052,195     | 14,916,492    | 13,687,571       | 1,052,195     | 14,739,766    | 176,726                | 1.3       |
| WALLOWA    | 5,914,188         | 682,733       | 6,596,921     | 5,735,709        | 682,733       | 6,418,442     | 178,479                | 3.0       |
| WASCO      | 17,540,804        | 4,562,016     | 22,102,820    | 17,184,192       | 4,562,016     | 21,746,208    | 356,612                | 2.0       |
| WASHINGTON | 456,611,606       | 102,030,272   | 558,641,878   | 448,573,886      | 102,030,272   | 550,604,158   | 8,037,721              | 1.8       |
| WHEELER    | 1,309,686         | 1,134         | 1,310,820     | 1,268,692        | 1,134         | 1,269,826     | 40,994                 | 3.1       |
| YAMHILL    | 52,376,487        | 18,146,705    | 70,523,192    | 52,048,746       | 18,146,705    | 70,195,451    | 327,740                | 0.6       |
|            | 3,028,830,748     | 523,738,789   | 3,554,346,780 | 2,947,922,290    | 523,783,231   | 3,473,482,458 | 81,624,967             | 2.7       |

NOTES: Taxes in the "Outside Limit" category are not subject to Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding. Urban renewal revenues are not included in this table.