A Plan to Achieve Long-term Sustainable Support for the Forks Pool

Presented by the

Forks Pool Study Sub-committee

June 9, 2007

Report Summary

- Creation of the Forks Pool Study Sub-Committee.
- Objectives of the Forks Pool Sub-Committee.
- Recommendation of the Forks Pool Sub-Committee.
- The cost of operating the Forks Pool.
- The sources of revenue available to the Forks Pool.
- Reference information.

Creation of the Forks pool sub-committee

- The citizens approved construction of the Forks Pool, but the vote to approve operating funds was narrowly defeated. The pool was opened in 2005 and closed in 2006 because of a lack of operating funds.

- In early 2007, the Quillayute Valley Parks and Recreation Board held a public meeting to explore ways to re-open and operate the pool. Committees formed at the public meeting included the Forks Pool Study Sub-Committee:

Mayor Nedra Reed
Port Commissioner John Calhoun
Rod Fleck
Dan Leinan
Carrol Lunsford
Bert Paul
Bill Peach

Objectives of the Forks Pool Sub-Committee

- To determine the operating costs of the pool.
- To determine the revenue sources for the pool.
- To evaluate the option of establishing a Metropolitan Park District.

The option of providing a sustainable source of funding by establishing a Metropolitan Park District was first researched by previous Quillayute Valley Park and Recreation Commissioner Barb Gronseth.

Recommendation of the Forks Pool Sub-Committee

Annual revenue available is projected to be $ 384,405 which exceeds annual operating costs that are projected to be $ 363,992.

A Metropolitan Park District provides a sustainable source of revenue to meet the operating costs of the Forks Pool because voter approval by more than 50% establishes continues funding.

The Forks Pool Study Sub-Committee recommends that the Quillayute Valley Parks and Recreation Board present the alternative of creating a Metropolitan Park District to the voters.

The Cost of Operating the Forks Pool Report by John Demeyer

- The Pool Sub-Committee recognized the need to secure professional advice on the cost of operating the Forks Pool.

- The committee retained the services of John Demeyer the Recreation Services Director for the Bainbridge Island Metropolitan Park and Recreation District.

- Mr. Demeyer inspected the Forks Pool on March 22-23, 2007 and prepared a budget for the operation of the Forks Pool which included annual operating costs and revenues.

The Cost of Operating the Forks Pool Report by John Demeyer

Expenses

F.T. Salaries (Director 45,000, Prog Spec. 30,000)	75,000
F.T. Benefits (Med. Retire, Dental, SS, PICA)	20,000
P.T. Salaries (Life Guards & 8/HR, Instructors 10/HR)	66,000
P.T. Benin-fits	6,400
Training, Dues, Subscriptions	3,000
Propane (4,200/month @ 1.98/gal)	99,792
Sewer/Water	10,800
Power	22,800
Phone/DSL	3,200
Garbage	500
Supplies (Office, Rec., First Aid)	10,000
Building Materials	8,000
Machinery Maintenance	6,000
Pool Chemicals	10,000
Merchandise	1,500
Insurance	15,000
Accounting	3,000
Auditor	1,000
Legal	2.000
Total Expenses	**363,992**

The Cost of Operating the Forks Pool

Factors That May Influence the Operating Cost Projections

Legal costs - the Forks pool sub-committee recommends an increase in the operating cost budget prepared by John Demeyer for legal costs of $2,000/yr to $5,000/yr considering experience with the pool, conversion to a Metropolitan Park District, and interface with the new community center.

Propane costs - are based on $1.98/gallon. There is a significant opportunity to decrease these costs through energy conservation initiatives such as increased insulation. The analysis of operating costs has not included this cost saving based on the assumption that the cost of energy saving initiatives will be offset with the current estimate of propane costs in the estimation of operating costs. There is potential for a decrease in operating costs in the long-term.

The Cost of Operating the Forks Pool

Factors That May Influence the Operating Cost Projection

- Start-up costs - have not been included in the projection of the operating costs. Financing the start-up costs is a decision for an elected board that could consider options such as a short-term loan, the delay of pool opening to accumulate funds, or development of a multiple year budget to include this cost. The Forks pool subcommittee recommends that the elected board seeks legal counsel to confirm the costs that would transfer to the Metropolitan Pool District. An estimate of start-up costs is:

Pool repairs	$ 3,798
Filling the pool with water	$ 3,000
Possible re-payment of a grant from the WA. Health Foundation	$ 15,000
Recruiting and training staff	$ 20,000
Accounts receivable (as of June 7,2007)	$ 11,538
Pre-paid memberships/passes	$ 17,900
Contingency	$ 10,000
Estimate of start-up costs	$ 81,236

The Cost of Operating the Forks Pool

Factors That May Influence the Operating Cost Projections

- Rental income - the Quillayute Valley Park & Recreation District owns land adjacent to the pool property that has four houses purchased from the US Forest Service. They were purchased with a no interest loan from the Clallam County Opportunity Fund. Guaranteed rent from the houses is expected to generate the revenue to make the loan payments. Three of the houses are providing low income rentals through the Clallam County Housing Authority whose financial reports show they are producing income for the District.

- The Forks Pool sub-committee established a finance sub-committee chaired by Bill Brager that reviewed the Quillayute Valley Park & Recreation District financial position. The detail of start-up costs includes information presented by the finance sub-committee.

- The accumulation of income from the rentals will insure the ability to make loan and repair payments. The projection of operating costs does not include costs from these rentals, and the projection of the revenues does not include the revenues from these rentals.

Sources of Revenue
From All Sources Summary

• Property tax	$	215,677
• Excise tax	$	30,407
• DNR timber harvest	$	50,661
• Pool operations	$	87,660
• **Total**	**$**	**384,405**

Sources of Revenue

Property Tax - $ 215,677

- The Clallam County Treasurer confirms that the taxing district for the Forks Pool includes the portions of Clallam County identified by the following tax codes: 501,502, 503, 506, 050.

- The Clallam County Assessor established the 2006 assessed value of the property within the Forks Pool taxing district at $ 287,569,087.

- The maximum property tax that can be collected within the Forks Pool taxing district by a Metropolitan Park District with the same boundaries is $0.757 $1,000 of assessed value.

- An estimate of the property tax the Metropolitan Park District could collect is (0.75)*(287,569,087/1,000) = $ 215,677.

Sources of Revenue
Forest and Real Estate
Excise tax - $30,407

- Excise tax is collected from the harvest of private timber and sale of private property within the boundaries of the Forks pool taxing district.

- The boundaries of Forks pool taxing district are the same as the Forks School District. During the last three years, the Forks school district has collected an annual average of $ 61,778 from excise taxes according to the records of the Clallam County Treasurer.

- The Forks School District and the Metropolitan Park District collect excise taxes using a proration order. The Metropolitan Park District would generate taxes equal to approximately half the amount collected by the Forks School District.

- An estimate of the excise tax the Metropolitan Park District could collect is (0.75/1.52378) * $61,778 = $30,407 per year.

Sources of Revenue

DNR Harvest of Timber From

Lands Managed for Clallam County - $50,661

- Harvest of DNR timber on land managed for Clallam County within the boundaries of the Forks pool taxing district generates tax revenue.
- The boundaries of the Forks pool taxing district are the same as the Forks school district. During the last four years, the Forks School District has collected an annual average of $ 40,069 from DNR timber harvest according to records of the Clallam County Treasurer.
- The Forks School District collects DNR timber harvest revenue at the rate of 0.59319 %. A Metropolitan Park District could collect DNR timber harvest revenue at the rate of 0.75%.
- An estimate of the revenue from DNR harvest of timber from lands managed for Clallam County the Metropolitan Park District could collect is (0.75/0.59319) * $40,069 = $50,661 per year.

Sources of Revenue Report
by John Demeyer

Pool operations - $ 87,660

• Admissions	$ 25,000
• Passes	$ 14,400
• Birthday Parties & Rentals	$ 7,500
• Youth Swim Classes	$ 30,720
• Adult Swim Classes	$ 1,280
• Water Exercises	$ 5,760
• Merchandise	$ 3,000
• Grants/Donations	$ ____0
• **Total Revenue**	**$ 87,660**

Sources of Revenue
Factors That May Influence the Revenue Projections

- Property tax - revenue was projected based on the assessed value as of 2006 and does not consider a future increase, or decrease, in property values.

- Excise tax - revenue projection was based on the average of actual excise taxes in the last three years. Tax from the harvest of private timber will be influenced by the rate of private timberland harvest as well as market value of timber. Regional timber supply projections prepared by the Clallam County Economic Development Council show increased harvest levels in the next ten years. The sale of real estate in the Forks area will influence this tax revenue.

Sources of Revenue
Factors That May Influence the Revenue Projections

- DNR timber harvest - the revenue projection was based on the average of actual revenues during the last four years. A law suit against the DNR in 2005 resulted in a significant decline of revenues in 2006. Average timer harvest revenues over a four year time frame was used in the analysis of DNR timber harvest revenues rather than the three year time frame used in excise tax revenue estimates because the 2006 results do not appear to be representative of the future. The DNR has announced plans to increase harvest levels in the Olympic Region. This increase has not been reflected in the DNR timber harvest revenue estimate.

- Pool operations - a conservative approach was taken when projecting revenue from pool operations. Although there is opportunity to increase revenue through new programs, this analysis assumes that any new program generates revenue equal to its costs.

Sources of Revenue
Factors That May Influence the Revenue Projections

- Summary of all levies - Tax revenue projections in this report are based on the current summary of property tax levies identified in the document titled "Clallam County Property Tax Levies for taxes payable in 2007" provided by the Clallam County Treasurer.

- The general tax levies within any taxing district are subject to an aggregate limit of $5.90 / $1,000 of assessed value. Newly approved taxes are reviewed by the Clallam County Treasurer to confirm that the aggregate limit is not exceeded.

- The following table confirms that the addition of a Metropolitan Pool District tax at $0.75 / $1,000 of assessed value would not exceed an aggregate tax of $5.90 / $1,000 of assessed value.

Sources of Revenue
Factors That May Influence the Revenue Projections

The Clallam County Treasurer provided the current summary of levies for the Forks Pool Taxing District:

City of Forks	$ 2.45677 / $1,000 of assessed value
County General	$ 1.15211 / $1,000 of assessed value
Fire District	$ 0.44193 / $1,000 of assessed value
Library	$ 0.33475 / $1,000 of assessed value
Hospital General	$ 0.69507 / $1.000 of assessed value
Total	$ 5.08 / $1,000 of assessed value

Proposed Metropolitan Pool District	$ 0.75 / $1,000 of assessed value
Proposed Total	$ 5.83 / $1,000 of assessed value
Limit	$ 5.90 / $1,000 of assessed value

Reference Information

1) Clallam County property tax levies for taxes payable in 2007.

2) $5.90 / $1,000 of assessed value aggregate limit proration order.

3) DNR receipts Sale of County Timber 1989 through April 2007.

4) Clallam County Excise Taxes 2002 - 2005.

5) Clallam County Real Estate Taxes 2002 - 2006.

6) Information on Metropolitan Park District Taxing Authority.

CLALLAM COUNTY PROPERTY TAX LEVIES
FOR TAXES PAYABLE IN 2007 BASED ON 2006
ASSESSED VALUES
TOTAL VALUATION $7,477,997,284
PAMELA R. RUSHTON. CLALLAM COUNTY ASSESSOR

CITIES		ROADS	DIST	SCHOOLS		PORT	STATE	COUNTY	DIST	FIRE DISTRICT		PARK &REC	LIBRARY	DIST	HOSPITAL		TOTAL PER S1000 A.V.	DIST	JURISDICTION
GENER	BOND	GENERAL		SPECIA	BOND	GENERA	GENERA	GENERA		GENERA	EMS	BOND	GENERAL		GENERA	EMS	TOTAL		
2.38746	0.42578		121	2.24627	0.43326	0.16828	2,44912	1.15211					0.33475	2	0.11476		9.71179	010	Port Angeles
2.38746						0.16828	" 2.44912	.15211					0.33475	2	0.11476		6,60648	ABC	City
1.45630			323	0.73696	0.54978	0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		8.36854	020	Sequim
1.45630						0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		7.08180	ABC	City
2.45677			402	1.52378	1.12289	0.16828	2.44912	.15211	1	0.44193		0.59319	0.33475	1	0.69507	0.18534	11.12323	050	Forks
2.45677						0.16828	2.44912	.15211	1	0.44193			0.33475	1	0.69507	0.18534	7.88337	ABC	City
		1.16541	121	2.24627	0.43326	0.16828	2.44912	.15211					0.33475	2	0.11476		8.06396	101	Port
		1.16541				0.16828	2.44912	.15211					0.33475	2	0.11476		S.38443	ABC	Angeles
		1.16541	121	2.24627	0.43326	0.1 6828	2.44912	.15211	2	0.58596			0.33475	2	0.11476		8.64992	102	(Unincorporated)
		1.16541				0.16828	2.44912	.15211	2	0.58596			0.33475	2	0.11476		S.97039	ABC	
		1.16541	313	1.21201		0.16828	2.44912	.15211					0.33475	2	0.11476		6.59644	151	
		1.16541				0.16828	2.44912	.15211					0.33475	2	0.11476		5.38443	ABC	
		1.16541	313	1.21201		0.16828	2.44912	.15211	2	0.58596			0.33475	2	0.11476		7.18240	152	Joyce
		1.16541				0.16828	2.44912	.15211	2	0.58596			0.33475	2	0.11476		5.97039	ABC	
		1.16541	313	1.21201		0.16828	2.44912	.15211	4	0.35920			0.33475	2	0.11476		6.95564	153	
		1.16541				0.16828	2.44912	.15211	4	0.35920			0.33475	2	0.11476		5.74363	ABC	
		1.16541	121	2.24627	0.43326	0.16828	2.44912	.15211					0.33475	2	0.11476		8.06396	175	Port
		1.16541				0.16828	2.44912	.15211					0.33475	2	0.11476		S.38443	ABC	Angeles
		1.16541	121	2.24627	0.43326	0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		9.47044	176	(Unincorporated)
		1.16541				0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		6.79091	ABC	Fairview Area
		1.16541	323	0.73696	0.54978	0.16828	2.44912	.15211					0.33475	2	0.11476		6.67117	201	
		1.16541				0.16828	2.44912	.15211					0.33475	2	0.11476		5J8443	ABC	Sequim
		1.16541	323	0.73696	0.54978	0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		8.07765	202	(Unincorporated)
		1.16541				0.16828	2.44912	.15211	3	1.12772	0.27876		0.33475	2	0.11476		6.79091	ABC	
		1.16541	401	2.90575		0.16828	2.44912	.15211					0.33475	1	0.69507	0.18534	9.05583	301	
		1.16541				0.16828	2.44912	.15211					033475	1	0.69507	0.18534	6.15008	ABC	Cape
		1.16541	401	2.90575		0.16828	2.44912	.15211	5	0.97165			0.33475	1	0.69507	0.18534	10.02748	302	Flattery
		1.16541				0.16828	2.44912	.15211	5	0.97165			0.33475	1	0.69507	0.18534	7.I2I73	ABC	
		1.16541	402	1.52378	1.12289	0.16828	2.44912	.15211				0.59319	0.33475	2	0.11476		8.62429	501	
		1.16541				0.16828	2.44912	.15211					0.33475	2	0.11476		S.38443	ABC	
		1.16541	402	I.5237S	1.12289	0.16828	2.44912	.15211				0.59319	0.33475	1	0.69507	0.18534	9.38994	502	
		1.16541				0.16828	2.44912	.15211					0.33475	1	0.69507	0.18534	6.15008	ABC	Quillayute
		1.16541	402	1.52378	1.12289	0.16828	2.44912	.15211	1	0.44193		0.59319	0.33475	1	0.69507	0.18534	9.83187	503	
		1.16541				0.16828	2.44912	.15211	1	0.44193			0.33475	1	0.69507	0.18534	6.59201	ABC	
		1.16541	402	1.52378	1.12289	0.16828	2.4491 2	.15211	6	0.66573		0.59319	0.33475	1	0.69507	0.18534	10.05567	506	
		1.16541				0.16828	2.44912	.15211	6	0.66573			0.33475	1	0.69507	0.18534	6.81581	ABC	

NOTE: ABC INDICATES LEVY RATES FOR PROPERTY OWNERS ON THE SENIOR CITIZEN/DISABLED PERSONS EXEMPTION PROGRAMS.

$5.90 AGGREGATE LIMIT PRORATION ORDER
(AFTER MAKING THE LEVY LIMIT CALCULATION)

RCW			
	First:		
84.52.010(2)(a)	Park & Recreation District	36.69.145	
	Park & Recreation Service Area	36.68.525	
	Cultural Arts Stadium & Convention Dist.	67.38.130	
	City Transportation Authority	35.95A.100	
84.52.010(2)(b)	**Second:**		
	Flood Control Zone	86.15.160	
84.52.010(2)(c)	**Third:**		
	Hospital	70.44.060(6)	($.25)
	Metropolitan Park	35.61.210	($.25)*
	Cemetery	68.52.310	
	All other junior taxing districts not otherwise mentioned		
	*Metropolitan Park District may protect by a vote		
84.52.010(2)(d)	**Fourth:**		
	Metropolitan Park (Created on/after 1/1/02)	35.61.210	($.50)
84.52.010(2)(e)	**Fifth:**		
	Fire District	52.16.140	($.50)**
	Fire District (1 paid FTE)	52.16.160	($.50)**
	Fire Protection Service Authority	52.26.140(l)(b)	($.50)
	Fire Protection Service Authority (1 paid FTE) 52.26.140(l)(c)	($.50)	
	**Fire Protection Districts may protect up to $0.25 from prorationing		
84.52.010(2)(f)	**Sixth:**		
	Fire District	52.16.130	($.50)
	Fire Protection Service Authority	52.26.140(l)(a)	($.50)
	Library	27.12.050 & 27.12.150	($.50)
	Hospital	70.44.060(6)	($.50)
	Metropolitan Park (Created before 1/1/02)	35.61.210	($.50)
84.52.010	**Seventh:**		
	County Current Expense	84.52.043(l)(b)	
	County Road	84.52.043(l)(c)	
	City	84.52.043(l)(d)	

Levies not subject to the $5.90 Aggregate Limit:

State, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, and Criminal Justice.

CLALLAM COUNTY TREASURER
Judith Scott DNR Receipts
1989 through December 2005
SALE OF COUNTY TIMBER

Entity	1989Receipts	1990 Receipts	1991 Receipts	1992 Receipts	1993Receipts	1994 Receipts	1995 Receipts	1996Receipts
County Operating Fund	1,562,344.92	1,563,266.60	1,482,596.93	925,295.43	1,120,837.30	667,277.64	2,050,734.72	3,254,446.96
County Roads	1,671,963.50	1,701,068.33	1,639,600.24	1,005,224.13	1,224,114.31	628,603.65	2,200,898.30	3,621,106.83
Human Services	20,962.53	20,992.58	19,542.24	12,215.23	14,896.47	8,335.26	29,789.78	48,682.50
Veterans Relief	10,484.02	10,491.01	10,751.83	6,724.81	8,193.11	4,586.68	16,384.76	26,775.27
Camp David Bond	116,900.12	30,594.02	20,026.94	8,373.85	14,421.93	8,783.64	28,323.93	30,976.71
State General Fund	3,319,782.04	3,256,636.68	3,068,242.98	1,954,594.09	2,556,810.02	1,203,833.20	4,539,041.68	6,658,555.76
North Olympic Library	435,632.47	413,476.16	390,691.82	244,267.95	297,928.38	156,243.98	595,794.55	973,642.71
Forks Area (Fire Dist. # 1)	54,809.86	25,479.40	16,376.10	8,300.99	14,534.26	25,500.26	57,842.18	324,974.01
Port Angeles Area (F D # 2)	201,554.82	82,701.28	75,664.11	18,400.60	22,022.93	15,930.14	101,220.32	236,507.20
Sequim Area (Fire Dist. # 3)	182,568.82	143,175.95	151,896.39	148,718.02	69,618.63	119,187.69	657,245.26	108,732.32
Sequim Area (FD #3) EMS								
Joyce Area (Fire Dist. # 4)	29,599.27	185,530.87	157,525.57	49,465.77	72,162.67	53,669.74	14,820.35	227,235.26
Clallam Bay Area (Fire Dist. # 5)	37,318.44	324.95	18,375.48	12,963.06	276.13	11,175.36	3,972.70	45,500.51
Three Rivers Area (Fire Dist. # 6)	28,976.51	4,026.64	74,586.70	85,908.05	5,202.54	9,796.45	10,698.10	48,817.43
Forks Hospital #1 General	290,300.55	196,741.60	121,121.26	108,234.36	63,372.49	70,898.09	177,945.02	889,069.17
Forks Hospital # 1 EMS								
Forks Hospital # 1 Bond	295,439.91	90,796.75		238,760.19	162,311.72	89,382.55	185,673.03	481,419.76
Port Angeles Hospital # 2 General	83,419.64	102,207.32	90,004.20	40,329.76	69,429.62	29,046.33	153,384.29	102,359.41
Port Angeles Hospital # 2 Bond	46,945.66	52,950.10	46,506.22	20,889.16				
Port of Port Angeles	559,528.36	527,800.88	489,091.16	104,300.60	132,341.28	68,292.87	243,641.42 -	
Sequim/Dungeness Parks General	82,337.51	37,724.44		22,343.35	10,351.54	29,322.10	99,031.89 ...	
Sequim/Dungeness Parks Bond	21,667.77	22,889.48	61,179.13	33,740.07	15,875.81	22,113.52	164,649.11	15,984.80
Port Angeles SD # 121 General	375,425.61	260,109.36	233,074.84	57,983.11	89,131.18	35,981.14	331,659.63	781,974.45
Port Angeles SD # 121 Bond	42,174.88	20,661.08	16,573.65	3,945.17	5,760.00	2,492.16	106,982.33	241,500.85
Joyce SD# 313 General	320,534.78	651,442.52	467,971.69	240,975.63	965,393.61	180,657.77	191,423.01	802.77
Sequim SD # 323 General	169,924.44	189,833.73	218,477.97	183,947.01	71,725.49	185,175.64	1,055,542.79	103,127.56
Sequim SD # 323 Bond	120,133.23	126,869.66	145,371.13	58,222.98	22,728.26	38,004.18	188,491.53	18,414.50
Cape Flattery SD # 401 General	324,646.39	243,085.86	173,442.61	136,083.92	95,758.97	112,083.35	151,700.04	675,926.83
Cape Flattery SD # 401 Bond	220,096.75	121,185.15	75,720.82	46,552.53	27,035.21	31,284.55	41,808.51	183,260.45
Forks SD # 402 General		180,314.09	198,810.16	205,789.46	126,993.63	163,044.54	354,786.21	1,342,019.65
Forks SD # 402 Bond	544,483.84	317,617.51	210,398.02	184,650.90	108,059.49	82,309.03	157,470.89	604,333.83
Tax Refund Fund		100,561.62		(883.14)				
Land Assessment			12,111.52	(40.99)				
Quillayute Valley R.R Bond								
TOTALS	1,169,956.64	10,680,555.62	9,685,731.71	6,166,276.05	7,387,286.98	4,053,011.51	13,910,956.33	21,046,147.50

NOTE: Schools include DNR interest
Schools include DNR other products

CLALLAM COUNTY TREASURER

Judith Scott DNR Receipts

1989 through December 2005

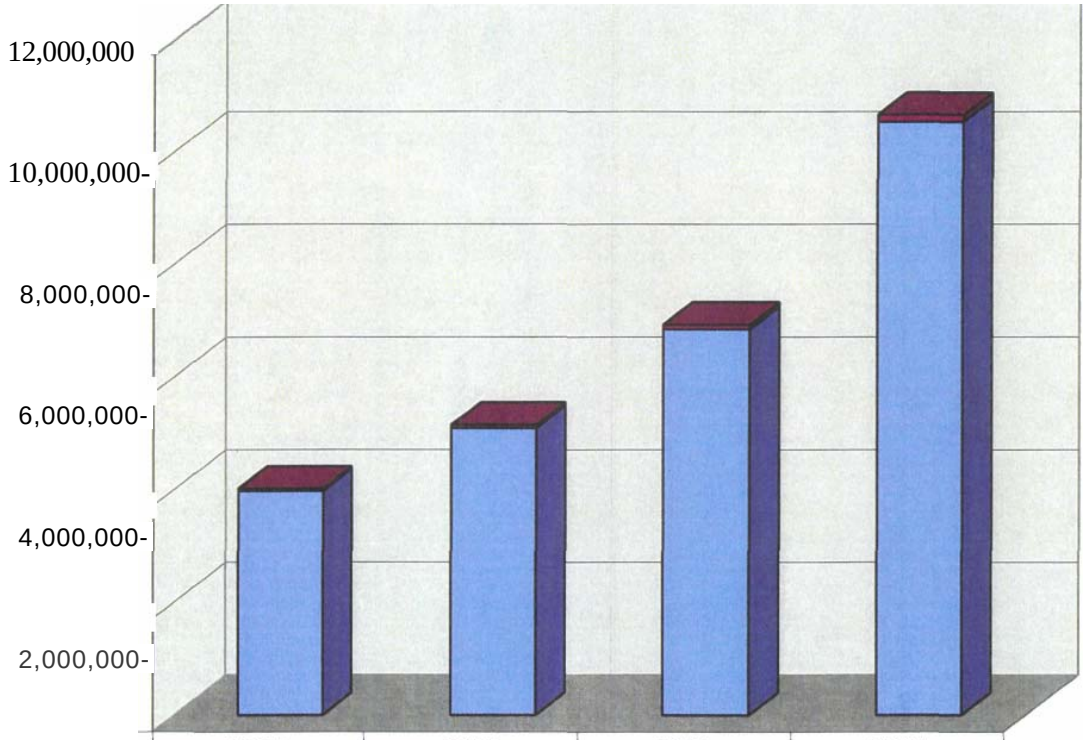
SALE OF COUNTY TIMBER

Entity	1997 Receipts	1998 Receipts	1999 Receipts	2000 Receipts	2001 Receipts	2002 Receipts	2003 Receipts	2004Receipts
County Operating Fund	1,487,014.70	1,981,470.13	1,237,189.35	765,181.74	1,080,995.88	640,804.81	695,930.81	669,325.77
County Roads	1,593,667.79	2,018,395.23	1,277,399.57	778,150.72	885,226.47	519,354.96	732,283.19	679,728.55
Human Services	21,943.26	28,431.20	18,142.21	11,168.31	14,361.57	8,403.13	10,313.86	693.29
Veterans Relief	9,924.44	12,751.02	8,163.90	5,025.79	6,462.52	3,781.36	4,367.76	50.25
Camp David Bond	220.38		(0.47)					
State General Fund	3,190,802.59	3,882,669.20	2,416,236.94	1,392,374.74	1,798,322.54	1,007,885.89	1,213,283.44	1,178,339.)5
North Olympic Library	438,866.69	568,626.98	362,842.95	223,366.83	287,229.12	162,578.94	202,296.35	191,243.71
Forks Area (Fire Dist. # 1)	126,591.11	134,255.70	28,300.71	3,330.01	58,997.06	7,401.95	9,304.70	19,863.!!
Port Angeles Area (F D # 2)	110,738.84	323,310.21	78,397.72	24,327.36	8,902.09	29,056.80	58,193.62	271,121.56
Sequim Area (Fire Dist. # 3)	36,056.28	104,919.68	58,077.59	87,529.49	82,744.22	172,788.18	246,441.83	11,263.98
Sequim Area (FD #3) EMS					31,662.33	74,647.34	106,426.68	4,918.47
Joyce Area (Fire Dist. # 4)	155,676.21	85,254.59	81,146.16	31,270.08	70,782.11	52,691.62	12,938.90	6,086.«9
Clallam Bay Area (Fire Dist. # 5)	33,766.43	12,261.81	56,648.23	34,061.52	9,174.10	71.85		3,837.«9
Three Rivers Area (Fire Dist. # 6)	4,266.37	606.15				2,311.45	711.00	20,973.»2
Forks Hospital #1 General	278,415.30	355,653.17	167,526.99	117,677.35	200,192.53	24,119.42	14,506.01	73,945.73
Forks Hospital # 1 EMS	94,066.18	108,741.45	50,953.93	34,268.16	63,167.44	7,867.02	5,590.65	17,509.96
Forks Hospital # 1 Bond	141,703.59	246,470.11	154,319.24	109,048.94	120,201.70	2,499.70	8,475.11	20.722.C7
Port Angeles Hospital # 2 General	73,664.81	103,086.10	78,953.80	45,750.58	44,352.09	50,234.26	67,385.87	51,211.30
Port Angeles Hospital # 2 Bond								
Port of Port Angeles	182,824.19	237,707.08	179,509.76	94,869.23	123,222.40	73,736.88	100,714.83	96,210.57
Sequim/Dungeness Parks General	4,841.41	15,226.23	18,290.68	22,159.49	18,290.11	25,350.94	(239.90)	(292.70)
Sequim/Dungeness Parks Bond	7,361.00	21,405.42	24,661.18	28,341.86	18,722.63	4,483.46	12,757.57	368.77
Port Angeles SD # 121 General	443,658.31	920,183.42	220,674.67	145,059.74	29,626.08	90,998.15	323,514.03	237,048.54
Port Angeles SD # 121 Bond	130,522.82	268,660.06	49,762.99	43,043.07	5,068.69	26,505.82	96,380.22	69,518.77
Joyce SD# 313 General	371,218.46	287,745.91	17.80	102,916.51	197,752.39	142,855.65	49,526.77	2.85
Sequim SD # 323 General	52,471.43	142,125.14	160,574.57	199,751.63	160,818.80	4,950.18	293,462.50	20,883.81
Sequim SD # 323 Bond	38,636.57	150,160.55	163,091.39	185,649.73	133,692.84	176,410.08	254,045.46	16,067.67
Cape Flattery SD # 401 General	246,183.38	209,149.63	291,300.60	181,635.34	417,216.47	46,656.79	14,746.75	65,033.93
Cape Flattery SD # 401 Bond	42,807.42	32,310.77	24,991.10	19,392.58	33,469.28	5,703.31	1,230.41	5,864.03
Forks SD # 402 General	402,654.27	624,408.06	196,753.32	179,954.22	233,779.05	45,085.15	52,879.69	132.918.H
Forks SD # 402 Bond	144,895.21	173,331.74	230,551.83	236,573.94	267,610.84	48,528.25	55,005.84	138,668.51
Tax Refund Fund							23,973.21	414.4)
Land Assessment								
Quillayute Valley R.R Bond							20,391.09	57,099.81
TOTALS	9,865,459.44	13,049,316.74	7,634,478.71	5,101,878.96	6,402,043.35	3,457,763.34	4,686,838.25	4,060,643.1)

CLALLAM COUNTY TREASURER
Judith Scott DNR Receipts
1989 through April 2007
SALE OF COUNTY TIMBER

Entity	2005 Receipts	2006 Receipts	2007 Receipts April	Totals
County Operating Fund	793,563.93	358,358.41	154,593.90	**21,978,277.62**
County Roads	737,790.36	323,429.17	211,170.55	**22,914,576.13**
Human Services	12,406.14	7,201.82	4,380.95	**301,279.56**
Veterans Relief	4,553.28	3,200.56	19,971.43	**149,472.51**
Camp David Bond	-	-	-	**258,621.05**
State General Fund	1,310,478.08	857,590.09	438,847.71	**43,947,888.92**
North Olympic Library	217,622.81	111,663.39	60,655.82	**6,162,352.40**
Forks Area (Fire Dist. # 1)	20,914.45	297.72	6,412.39	**936,775.96**
Port Angeles Area (F D # 2)	133,228.98	102,668.33	7,527.65	**1,791,278.58**
Sequim Area (Fire Dist. # 3)	52,840.46	83,477.98	-	**2,433,804.79**
Sequim Area (FD #3) EMS	13,081.88	20,666.61	-	**230,736.70**
Joyce Area (Fire Dist. # 4)	-	1,268.11	-	**1,285,855.26**
Clallam Bay Area (Fire Dist. # 5)	18,166.73	2,066.34	-	**297,895.29**
Three Rivers Area (Fire Dist. # 6)	7,088.61	869.21	-	**303,969.92**
Forks Hospital #1 General	138,461.08	38,262.54	16,589.57	**3,288,180.12**
Forks Hospital # 1 EMS	37,197.43	10,203.35	4,423.66	**419,362.22**
Forks Hospital # 1 Bond	120,215.02	31,970.65	3,157.52	**2,467,439.39**
Port Angeles Hospital # 2 General	47,031.40	31,562.72	18,018.72	**1,231,850.78**
Port Angeles Hospital # 2 Bond	-	-	-	**167,291.14**
Port of Port Angeles	109,405.73	56,135.87	30,492.23	**3,323,197.54**
Sequim/Dungeness Parks General	-	-	-	**384,737.09**
Sequim/Dungeness Parks Bond	-	-	-	**476,201.58**
Port Angeles SD # 121 General	481,201.61	444,209.69	38,476.08	**5,057,303.87**
Port Angeles SD # 121 Bond	136,925.11	111,900.50	7,794.50	**1,266,477.67**
Joyce SD# 313 General	199,579.12	43,580.12	5,787.23	**4,370,817.24**
Sequim SD # 323 General	40,688.86	69,712.75	105,006.70	**3,253,481.55**
Sequim SD # 323 Bond	33,908.98	55,757.24	79,694.80	**1,869,898.74**
Cape Flattery SD # 401 General	277,576.94	126,576.68	28,059.74	**3,662,227.86**
Cape Flattery SD # 401 Bond	17,956.57	8,478.54	9.44	**930,669.44**
Forks SD # 402 General	148,013.30	33,305.26	23,055.44	**4,588,202.98**
Forks SD # 402 Bond	124,796.98	24,782.79	17,053.95	**3,629,286.68**
Tax Refund Fund	-	-	-	**124,066.09**
Land Assessment	950.72	-	-	**13,021.25**
Quillayute Valley R.R Bond	77,254.86	5,535.64	8,718.53	**154,745.79**
TOTALS	**5,312,899.42**	**2,964,732.08**	**1,289,898.51**	**143,671,243.71**

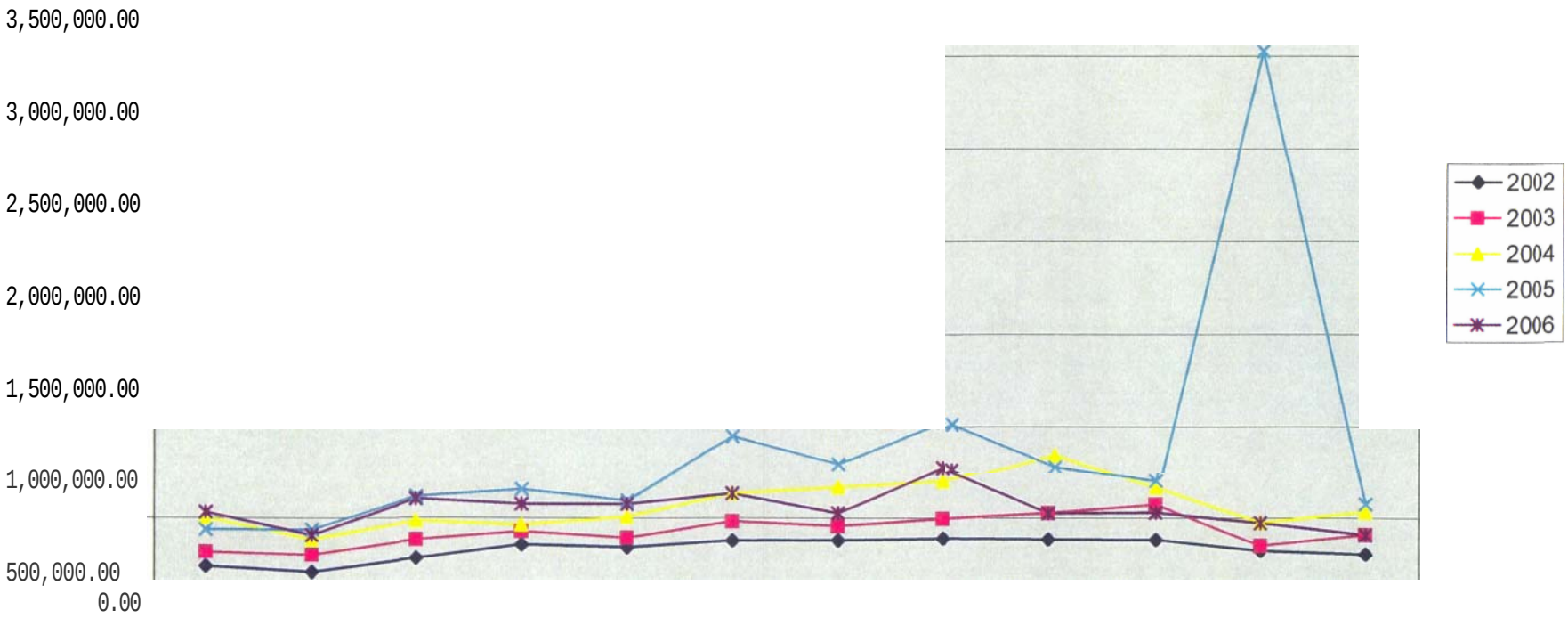
CLALLAM COUNTY EXCISE TAXES 2002 TO CURRENT



	2002	2003	2004	2005
PERSONAL PROP EXCISE	43,430	56,417	85,651	131,458
RE EXCISE	3,962,491	5,080,906	6,834,230	10,516,624

PERSONAL PROP EXCISE
RE EXCISE

CLALLAM COUNTY
REAL ESTATE EXCISE TAX
2002 TO CURRENT



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2002	239,061	207,986	280,840	354,849	340,609	375,880	378,806	388,350	384,561	383,177	323,247	305,119
2003	313,414	296,546	378,720	425,032	390,277	476,936	454,008	493,454	524,242	571,622	349,238	407,411
2004	501,620	383,427	480,676	460,897	504,468	628,896	663,261	695,386	846,608	664,839	473,867	530,280
2005	434,658	432,023	610,983	649,124	587,774	931,001	784,111	1,009,31	781,293	696,875	3,027,30	572,162
2006	526,129	402,494	597,644	571,359	571,359.	626,389	523,177	763,887	522,766	527,677	470,723	408,158

Municipal Research and Services Center of Washington

Working Together for Excellence in Local Government

Updated 04/06

Metropolitan Park District (MPD) Taxing Authority

Contents

- Levy Rate Limits on Property Tax
- One-Percent Constitutional Property Tax Limit
- Prorationing
- Levy Growth Limits
- Excess Levies for General Government Purposes
  - Levy Lid Lift. RCW 84,55,050
  - One-Year Levy. RCW 84.52.052

Levy Rate Limits on Property Tax

A metropolitan park district (MPD) is a junior taxing district that has two regular property tax levies available - one of 50 cents per thousand dollars assessed valuation (AV) and one of 25 cents. They are considered as one levy for the purposes of the levy limits in chapter 84.55 RCW, which sets limits on the amount by which a levy can be increased. RCW 35.61.210. (Note that the levy is the total dollar amount, not the tax rate.) However, they have different rankings in the prorationing statute, which will be discussed below.

The aggregate regular levy rates of senior taxing districts (counties and cities) and junior taxing districts (fire districts, metropolitan park districts, cemetery districts, library districts, park and recreation district, etc.) may not exceed $5.90 per thousand dollars AV. If this limit is exceeded, the levy of at least one junior taxing district must be prorationed. (See discussion below.) Some property tax levies not subject to this limit include state levies, levies for public utility districts, excess property tax levies, special levies for local school districts, levies for acquiring conservation futures, emergency medical service levies, low income housing levies, ferry district levies, and, under certain restrictive conditions, the 25 cent metropolitan park district levy. Some of these are, however, subject to the one percent constitutional limit. *(RCW 84.52.043)*

One-Percent Constitutional Property Tax Limit

In addition to the other levy rate limits, both statutory law and the state constitution limit regular property tax levies (including the state levy) to one percent of the true and fair value of the property. This limit does not apply to port or public utility districts. The limit may be exceeded when 60 percent of the voters approve excess or special levies for operations and maintenance (school levies fall in this category) or for the payment of debt service on general obligation bonds. Both kinds of levies have voter turnout requirements. *(Washington State Constitution, Art. 7, Sec. 2; RCW 84.52.050; RCW 84.52.052; RCW 84.52.056)*

Prorationing

If either the $5.90 statutory limit or the one percent constitutionaJ limit is exceeded, one or more of the levies involved are reduced according to a statutory formula. This reduction process is known as **pnorationing.**

The county current expense levy, the county road fund levy, city general fund levies, and the state school levy are all protected from prorationing. Which levies are lowered in prorationing, by how much, and in what order depends upon whether the $5.90 limit or the one percent limit has been exceeded.

If the $5.90 limit has been exceeded, levies are reduced or eliminated in the following order until the total tax rate is at $5.90. Note that within each grouping, the levy rates of the districts are reduced on a pro rata basis. *(RCW 84.52.010(2))*

1. Parks &Recreation Districts - RCW 36.68.525 (up to $0.60)

   Parks & Recreation Service Areas - RCW 36.69.145 (up to $0.60)

   Cultural Arts, Stadiums & Convention Districts - RCW 67.38.130 (up to $0.25)
2. Flood Control Zone Districts - RCW 86.15.160 (up to $0.50)
3. Hospital Districts - RCW 70.44.060 (up to $0.25)

   Metropolitan Parks Districts - RCW 35.61.210 (up to $0.25)

   All other districts not otherwise mentioned
4. Metropolitan Park Districts formed on January 1, 2002 or after - RCW 35.61.210 (up to $0.50)
5. Fire Districts - RCW 52.16.140 (up to $0.25)

   Fire Districts - RCW 52.16.160 (up to $0.25)

   (Note: The other 25 cents of each of these levies may be placed outside the $5.90 limit, but they are subject to the one percent constitutional limit. See item 1 below)

   Regional Fire Protection Service Authorities - RCW 52.26.140(b) (up to $0.50)

   Regional Fire Protection Service Authorities - RCW 52.26.140(c) (up to $0.50)

6. Fire Districts - RCW 52.16.130 (remaining $0.50)

   Regional Fire Protection Service Authorities - RCW 52.26.140(a) (up to $0.50)

   Library Districts - RCW 27.12.150 (up to $0.50) Hospital Districts - RCW

   70.44.060 (up to $0.50)

   Metropolitan Parks Districts formed before January 1, 2002 - RCW 35.61.210 (up to $0.50)

   (Note that the levies of metropolitan park districts formed after January 1, 2002, are two steps lower of the prorationing ladder than that of Tacoma's, formed before that date.)

If levies are reduced to conform to the $5.90 limit, and the total tax levy still exceeds one percent of fair market value, then reductions in other levies, which fall outside the $5.90 limit, are made in the following order, up to the amounts in parentheses:

1. Fire Districts - RCW 52.16.140 and RCW 84.52.125 (up to $0.25)

Fire Districts - RCW 52.16.160 and RCW 84.52.125 (up to $0.25) 2.
County CriminalJustice - RCW 84.52.135 (up to $0.50) Ferry Districts
3. - RCW 36.54.130 (up to $0.75)
4. Metropolitan Parks Districts with a population of 150,000 or more, which have voted to levy their $0.25 levies outside the $5.90 limit- RCW 35.61.210 and RCW 84.52.120 (up to $0.25) Conservation Futures - RCW 84.34.230 (up to $0.0625)
5.

Affordable Housing - RCW 84.52.105 (up to $0.50)

Emergency Medical Services - RCW 84.52.069 (up to $0.20) 6.
Emergency Medical Services - RCW 84.52.069 (up to $0.30)

The $0.25 MPD levy listed directly above as item 1 is the same levy as that listed at level 3 in the discussion of the $5.90 prorationing scheme. There are not two separate $0.25 levies that a single district may make. RCW 84.52.120 allows a district with a population of 150,000 or more to ask the voters for permission to make the levy outside the $5.90 limit, making it, of course, much less vulnerable to prorationing. If the voters approve, the legislative body may do so for a period of six years.

Persons who have read the discussion of prorating on pages 8 and 9 in MRSC's A Revenue Guide for Washington Counties may have noticed that the lists of districts are somewhat different than the lists on this page. The new metropolitan parks district legislation (Chapter 88, Laws of 2002 (SHE 2557)) added an additional level in the $5.90 prorationing hierarchy. Their $0.50 levy is now at the fourth level, pushing the two fire district levies up to fifth, etc.

In addition, at the time that guide was written, Tacoma had the only MPD. Because its voters had approved levying the $0.25 levy outside the $5.90 limit, we showed that levy in the prorationing ranking of those levies subject to prorationing if the constitutional limit were exceeded.

If new districts are formed under the new statutes, some may have smaller populations. And, even if some are formed with a population of 150,000 or more, their voters might not approve levying the $0.25 levy outside the $5.90 limit. Therefore, in the $5.90 limit listing, we have explicitly listed the $0.25 levy above in level 3. It is there in the Revenue Guide also, but it is lumped with many other districts under the title - All other districts not otherwise mentioned."

A group thinking of forming a metropolitan park district needs to check with its county assessor to find out what its maximum initial levy can be to see whether it makes financial sense and to try to estimate what the levy might be in the future if the levy is prorationed or is on the margin for prorationing. The state constitution requires that taxes be uniform throughout a district. If the proposed park district boundaries contain overlapping tax districts it is possible that a levy of, say, 50 cents may be possible the first few years. But, in a future year, if a fire district raises its levy by some amount, say 35 cents, the park district's levy will fall to 15 cents even if only a small portion of the fire district is in the park district and even though the assessed valuation of the fire district piece is just a small portion of the park district.

Levy Limits

In November 1997, voters in the state passed Referendum 47. This law limited the property tax levy for the coming year to be the highest regular property tax levy for the last three years multiplied by a "limit factor," plus any additional taxes attributable to new construction and changes in the value of state-assessed utilities. *(RCW 84.55.010)*

With the passage of Initiative 747 in November 2001, for taxing jurisdictions with a population under 10,000, the limit factor is now 101 percent. For jurisdictions with a population of 10,000 and over, the limit factor is one hundred percent plus the lesser of one percent or inflation. (Before the passage of Initiative 747, the statutes read - 106 percent" rather than - 101 percent.") "Inflation" is defined as the percentage change in the implicit price deflator (IPD) for personal consumption expenditures for the twelve-month period ending in July as published by the Bureau of Economic Analysis in the September issue of the Survey of Current Business. *(RCW 84.55.005)*

Jurisdictions with a population of 10,000 or more may levy an amount up to 101 percent of the previous levy, if the legislative authority of a taxing district makes a finding of - substantial need" by a supermajority vote in a separate resolution or ordinance. RCW 84.55.0101. Obviously, it is less likely that the percentage increase in the IPD will be less than one percent than the former six percent, so this option may be meaningless.

Excess Levies for General Government Purposes - Levy Lid Lift. RCW 84.55.050

Any taxing jurisdiction, including a metropolitan park district, that is levying property taxes at a rate lower than the statutory maximum can ask the voters to lift the levy lid by more than one percent. A simple majority vote is required. If a district's levy is subject to prorationing, it may not be able to take advantage of this statute.

The ballot proposition can limit the period for which the levy is made, but it need not do so. (An exception is that if the purpose of the levy lid lift is to make debt service payments on bonds, the maximum period is nine years.) And it can limit the purpose for which the funds will be spent, but this is not a requirement. Of course, voters may be more likely to vote affirmatively if the period of time is limited and/or the purpose is stated.

For cities and counties, it is pretty easy to determine the maximum amount of lid lift possible because they are senior taxing districts and just need to look at the difference between their maximum rate and their current rate. Other taxing districts, such as MPDs, need to consult with their assessor to see what is possible. Even though an MPD has a maximum rate of $0.75, some of the difference between that amount and its current tax rate may not be available for a levy lid lift because of prorationing.

Excess Levies for General Government Purposes - One-Year Levy. RCW 84.52.052

Subject to other rate limits, even jurisdictions that are currently levying their statutory maximum rate can ask the voters to raise the rate for one year. Many cities and counties refer to this levy as an "0 & M" (operations and maintenance) levy. There are two different scenarios for voter approval. If at least 60 percent of the voters vote "yes" with a voter turnout of more than 40 percent of the number of people voting in the last general election, the measure is passed. However, if the voter turnout is 40 percent or less of the number voting in the last general election, all is not lost. In that case, as long as the number of "yes" votes is equal to at least 60 percent times 40 percent of the number of people voting in the last general election, the measure will pass. If, for example, 1,000 people voted in the last general election, as long as at least 240 (1,000 x .4 = 400; 400 x .6 = 240) people vote "yes" on the 0 & M levy, it will pass, even if the number voting is less than 400 (40 percent of those voting in the last general election). *(RCW 84.52.052. Art,7, Sec. 2(a))*

As with the levy lid lift, the purpose for which the money will be used does not need to be specified. However, it is not fiscally prudent to build an annual budget that assumes that the voters will renew the levy authority each year. A good use of these funds would be for a one-time expenditure.

Note that the language in the second paragraph of RCW 35.61.210, authorizing the board - to call a special election for the purpose of submitting to the qualified voters of the park district a proposition to levy a tax in excess of the seventy-five cents" is the same authority for an O& M levy as is found in RCW 84.52.052. RCW 35.61.210 does not make any reference to the fact that it is a one-year levy, but the constitution does. *(Washington State Constitution, Art. 7, Sec. 2(a).)*

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