



# McCleary City Council Agenda

**June 14th, 2017 6:30 PM**

**Flag Salute**

**Roll Call:** \_\_\_ Pos. 1- Orffer, \_\_\_ Pos. 2-Richey , \_\_\_ Pos. 3- Peterson, \_\_\_ Pos. 4- Blankenship, \_\_\_ Pos. 5- Ator

**Public Hearing**

**Mayor Comments**

**Public Comment**

**Executive Session**

**Minutes**

**Tab A**

Introduction **X** Action **X**

**Approval of Vouchers**

Introduction **X** Action **X**

**Staff Reports**

**Tab B** Dan Glenn

**Tab C** Todd Baun

**Tab D** Staff Reports

**Old Business**

**New Business**

**Tab E** Bear Festival Representatives

**Tab F** 2016 Annual Report Acceptance and Approval

**Tab G** Fire Levy Proposal

**Tab H** Financial Policies

**Tab I** 6 yr. TIP (STIP)

**Tab J** Water line Replacement Material

**Tab K** WSP contract

**Ordinances**

**Resolutions**

**Mayor/Council Comments**

**Public Comments**

**Executive Session**

**Adjournment or Recess Meeting**

**Previously Tabled Items**

CAO Update, Dev. Incentives, Nuisance Update

**Please turn off Cell Phones- Thank you**

Americans with Disabilities Act (ADA) Accommodation is Provided Upon Request

The City of McCleary is an equal opportunity provider and employer.

La ciudad de McCleary es un proveedor de igualdad de oportunidades y el empleador

**TAB - A**

**CITY OF MCCLEARY**  
**Regular City Council Meeting**  
**Wednesday, May 10, 2017**

ROLL CALL AND FLAG SALUTE	Councilmembers Orffer, Richey, Peterson, and Blankenship were in attendance.
ABSENT	Councilmember Ator was absent. <b>It was moved by Councilmember Peterson, seconded by Councilmember Richey to excuse Councilmember Ator's absence. Motion Carried 4-0.</b>
STAFF PRESENT	Present at the meeting were Todd Baun, Wendy Collins, and Dan Glenn.
PUBLIC HEARING	None.
EXECUTIVE SESSION	None.
MINUTES APPROVED	<b>It was moved by Councilmember Orffer, seconded by Councilmember Peterson to approve the minutes from the meetings on April 26, 2017. Motion Carried 4-0.</b>
VOUCHERS	Accounts Payable checks approved were 42658 - 42688 including EFT's in the amount of \$44,879.02.  Payroll checks approved were 42440 - 42601 including EFT's in the amount of \$237,708.82 and 42578 - 42606 including EFT's in the amount of \$80,781.69.  Bank reconciliations for March 2017 and April 2017.  <b>It was moved by Councilmember Peterson, seconded by Councilmember Richey to approve the vouchers. Motion Carried 4-0.</b>
MAYOR'S COMMENTS	Mayor Schiller attended the Grays Harbor Mayor's Breakfast last Thursday and found it to be a delightful experience. He was happy he was able to attend.  The Mayor also attended a meeting in Aberdeen, which focused on the issue of opioid use in Grays Harbor County. Opioid abuse is a big problem in the County. He was surprised to hear Brian Shay from the City of Hoquiam state that last year their needle exchange program handed out 700,000 needles.
PUBLIC COMMENT	None.
CITY ATTORNEY REPORT	Dan Glenn provided a written report for the Council and is available to address any questions.
DIRECTOR OF PUBLIC WORKS REPORT	Todd Baun provided a written report. He informed the Council the fire station expansion is going well.
POLICE CHIEF BLUMER	Chief Blumer provided a written report.
NUISANCE ORDINANCE	The Council reviewed and discussed suggested changes presented by Todd Baun. Dan Glenn will prepare a final Draft version D for review at the next Council meeting.
ROW ADMINISTRATIVE SETTLEMENT POLICY	<b>It was moved by Councilmember Blankenship, seconded by Councilmember Orffer to authorize the Mayor to sign the Right of Way Administrative Settlement Policy and the LPA-003 form, which are requirements for the 3rd Street Project. Motion Carried 4-0.</b>
TRACTOR PURCHASE	The City budgeted \$30,000 to purchase a new utility tractor in 2017, which would replace the old utility tractor that was surplus in 2015. Todd Baun found a new utility trailer with attachments that is on the State Contract for \$26,492.65. The amount will be paid out of multiple funds. <b>It was moved by Councilmember Orffer, seconded by Councilmember Blankenship to authorize the purchase of the utility tractor with attachments in the estimate from Jennings Equipment, Inc., for a cost of \$26,492.65 including tax. Motion Carried 4-0.</b>

LEMAY'S 30 GALLON  
CONTAINER

Lemay's has asked the Council to consider changing the contract. The current contract provides a 65 gallon cart with a 30 gallon insert monthly for residents that do not need the larger capacity. Lemay requested the city eliminate the 30 gallon insert and replace with a 30 gallon cart. The smaller 30 gallon cart is easier for the elderly and physically impaired customers to use. **It was moved by Councilmember Orffer, seconded by Councilmember Richey to authorize Lemay Enterprises to use 30 gallon carts in the City of McCleary instead of the insert in a 65 gallon cart. Motion Carried 4-0.**

TIB REPAIR GRANT

The Transportation Improvement Board (TIB) has approved funding for a one-time 2017 Emergency Repair Program in recognition of state and local emergency proclamations regarding severe weather. The program is limited to grants up to \$50,000, and the City is not required to match any of the grant amount. **It was moved by Councilmember Richey, seconded by Councilmember Peterson to authorize the Mayor to sign the TIB grant application for the Emergency Repair Program. Motion Carried 4-0.**

RESOLUTION 704 HONORING  
TOM HELLER

Mayor Schiller thanked Tom Heller for his years of service on the McCleary Fire Department. He added that Tom is one of the nicest guys you will ever meet. **It was moved by Councilmember Orffer, seconded by Councilmember Richey to adopt Resolution 704 RECOGNIZING THE CONTRIBUTIONS OF TOM HELLER'S SERVICE WITH THE MCCLEARY FIRE DEPARTMENT. Resolution Adopted 4-0.**

PUBLIC COMMENT

Helen Hamilton asked Dan Glenn, when the Council adopted the international code, were some of the things in the nuisance ordinance the same things the council previously adopted? If we take things out or don't do them, is that a problem? Dan Glenn responded that we are working through that.

MEETING ADJOURNED

**It was moved by Councilmember Peterson, seconded by Councilmember Richey to adjourn the meeting at 7:22 pm and to cancel the meeting scheduled for May 24, 2017 due to the absence of both Mayor Schiller and Mayor Pro Tem Orffer. The next meeting will be Wednesday, June 14, 2017 at 6:30 pm. Motion Carried 4-0.**

**TAB - B**

**MEMORANDUM**

TO: MAYOR AND CITY COUNCIL, City of McCleary  
FROM: DANIEL O. GLENN, City Attorney  
DATE: June 8, 2017  
RE: LEGAL ACTIVITIES as of JUNE 14, 2017

THIS DOCUMENT is prepared by the City Attorney for utilization by the City of McCleary and its elected officials and is subject to the attorney-client privileges to the extent not inconsistent with laws relating to public disclosure.

1. **BHO LITIGATION:** The City's insurer has agreed that certain of the claims raised in the complaint filed by BHO would be subject to insurance coverage if found to be valid and damages awarded. Thus, they have assigned Jeff Myers of Law, Lyman & Kamerrer to work with me as co-counsel. We have met with Mr. Baun as part of the task to begin the preparation of an answer to the complaint. Additionally, as the result of the inclusion of a claim that adoption of the provision adding the definition of the type of facility which BHO desires to establish violated the Americans with Disability Act, their counsel had notified the State Attorney General's office. As a result, we have received contact from counsel in that division of the AG's office. I have been in contact with that AAG and we will be in further contact with her to discuss the issues.

2. **TRANSPORTATION IMPROVEMENT PLAN UPDATE:** Well, it is that time of year again. Given the statutory mandates and timing constraints, Ms. Collins will have published notice of the hearing for the receipt of public input on the updating of this plan. However, Mr. Baun indicated that there may have been an issue due to the publication schedule of the newspaper which will result in the hearing being reset to the next meeting.

The annual updating of the Plan, with associated public hearing, is mandated in order to conform with requirements for funding of projects through the Transportation Improvement Board. Prior to this evening, Mr. Baun will have provided you his recommendations as to the updated listing of streets which will

be on the City's "wish list" for improvement funding. Of course, with the Legislature still in special session and the drive to provide the Court's required funding to fulfill its mandates in what is ironically known as the *McCleary* decision, all funds are subject to change.

The Plan theoretically must be filed with the pertinent state agencies by the end of June in order to continue eligibility for funding through their programs. As you are aware, the sequence of the projects on the draft plan does not govern or restrict the ability of the City to choose to seek funding for a project which is lower down the list before finishing the projects which are above it on the list. Further, if during the year the situation changes and you need to add a different project, that can be done through the giving of the appropriate public notice and adoption of an amended resolution.

In any event, a draft resolution has been provided which would adopt the proposal by reference for consideration by you after the hearing and receipt of any public input.

### 3. ORDINANCES:

A. Nuisance Draft: Since the last meeting I have met with Mr. Morrison on one or more occasions and carried on an electronic exchange as to various issues which were and are presented by the initial draft. They include the coordination between a "nuisance" code and other code provisions that currently exist.

I continue to believe that the most effective way to develop a potential final draft is to work with a committee of the Council rather than imposing upon the entire Council. Based upon a discussion I have had with the Mayor on this approach, it is my understanding it is likely that such a committee will be created. Then, between tonight and the next meeting the Committee will work with Paul, myself and, potentially Todd and Steve, to come up with what likely will be a more focused draft for your review.

B. Critical Areas Ordinance Update: This update was commenced in 2014. As a result of Mr. Mercer's leaving his position, apparently a response from DOE was filed away. The City received a response from DOE requesting that it be moved forward. Paul has been working on the draft. He has provided me with a copy which I have reviewed and made certain suggestions so as to insure consistency and clarity given the impact this ordinance can have on the allowed use of lands. I have also been in contact with the DOE representative. The goal is to provide

a final draft for your review no later than the first meeting in July.

It is my understanding that the SEPA review process has not yet been commenced, but will need to be completed before any action is taken by the Council in terms of finalization.

4. **POTENTIAL FIRE DEPARTMENT LEVY SUBMISSION**: On the draft agenda I noted reference to a potential levy for the purpose of funding updating of certain equipment of the Department. If there is a desire to submit a ballot proposition, based upon work I did with Elma in relation to its submission of a special excess levy to aid in funding its police department, the matter would need to be submitted to the County by August 1, ironically the date of the primary election.

5. **ZONING ORDINANCE STATUS**: After the public hearing on this matter, Mr. Aaland undoubtedly has been working through the very complex issues related to the siting of such facilities. I would not be surprised if his Report is not received until early July. Upon receipt by you, your next decision will be whether to accept the report as the basis for moving forward or to hold a second public hearing on the matter.

As always, this is not meant to be all inclusive. If you have any questions or comments, please direct them to me.

DG/le



**TAB - C**

## **STAFF REPORT**

To: Mayor Schiller  
From: Todd Baun, Director of Public Works  
Date: June 9, 2017  
Re: Current Non-Agenda Activity

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### **Fire Hall Expansion**

The Fire Hall expansion is going well and running smoothly.

### **TIB Grant**

We received a \$16,000 grant to make repairs on 3<sup>rd</sup> Street. You will be seeing the repairs completed this week.

### **PW Projects**

We have received the new tractor with implements. This is a great tool that will be used on many projects.

We have had numerous water leaks over the past couple of weeks. We are making repairs as we find the leaks.

A new cell tower is being built at the end of Mommsen road, on Port Blakely property. We will be providing power to the tower.

We are also mowing our properties and Right of Ways.

**TAB - D**

## STAFF REPORT

To: Mayor Schiller  
From: Paul Nott, Light & Power  
Date: June 9, 2017  
Re: April/May Report



	<b>Monthly Statistics;</b>	<b>YTD Totals;</b>
<b>New Services;</b>	<b>2</b>	<b>18</b>
<b>System Outages;</b>	<b>4</b>	<b>11</b>
<b>Pole Replacements;</b>	<b>4</b>	<b>7</b>
<b>Maintenance Work Orders;</b>	<b>8</b>	<b>19</b>
<b>Billable Work Orders;</b>	<b>3</b>	<b>19</b>

The past two months consisted of 2 new service connections, 4 outages, a re-conductor project and construction of the fire hall addition.

We had 4 separate outages this past month, 2 were related to equipment failure, one was due to a fallen tree and the last one, the cause was undetermined.

We completed a 5 pole replacement project on Mommsen Rd.

We have started and are continuing to construct the new fire hall addition. Our goal is to be dried in by July 1.

Feel free to contact us with any questions or concerns...

# Building and Planning Staff Report

To: Mayor and City Council

From: Paul Morrison

Date: June 1st, 2017

Re: May, Building and Planning Department Activity.

## New Permit Activities for May 2017

222 East Mommsen Road	Repairs	Total Fee \$ 1,361.18
513 East Bear Street	New SFR	Total Fee \$ 11,327.89
810 North Summit Road	ADA Ramp	Total Fee \$ 54.00
117 South 8 <sup>th</sup> Street	Firework Stand	Total Fee \$ 95.00
11 McCleary Road	Title Elimination Fee	Total Fee \$ 51.00
<b>Building Department Related Revenues</b>	Total fees charged for May \$ 12,889.07	Total fees collected for May \$ 13,957.69

## Permit Activity Totals

New Homes Permitted for 2017 3	All Permits Issued for 2017 30	Total Fees Charged for 2017 \$ 32,091.67
New Homes Permitted for 2016 24	All Permits Issued for 2016 170	Total Fees Charged for 2016 \$ 249,258.60
New Homes Permitted for 2015 2	All Permits Issued for 2015 52	Total Fees Charged for 2015 \$ 52,499.28
New Homes Permitted for 2014 3	All Permits Issued for 2014 89	Total Fees Charged for 2014 \$ 59,695.93
New Homes Permitted for 2013 3	All Permits Issued for 2013 79	Total Fees Charged for 2013 \$ 69,743.57
New Homes Permitted for 2012 6	All Permits Issued for 2012 97	Total Fees Charged for 2012 \$ 123,164.28
New Homes Permitted for 2011 1	All Permits Issued for 2011 37	Total Fees Charged for 2011 \$ 24,803.65

# **Building and Planning Staff Report**

## **Nuisances for the Month of May**

1107 West Simpson Ave

- (8.20.030)

127 South 5<sup>th</sup>

- (8.20.030)

508 South 2<sup>nd</sup> Street

- (8.20.030)

602 South 3<sup>rd</sup> Street

- (8.16.020)

137 South 3<sup>rd</sup> Street

- (8.16.020)

111 East Mommsen Road

- (10.20.010)

409 West Simpson Ave

- (8.16.020)

315 East Mommsen Road

- (8.16.020)

301 East Mommsen Road

- (8.16.020)

330 East Mommsen Road

- (8.16.020)

466 East Mommsen Road

- (8.16.130)

## **Notice of Abatement Issued for the Month of May**

None

## **Notice of Infractions Issued for the Month of May**

None

## **Criminal Citations Issued for the Month of May**

None

## **Resolved Municipal Code Violations for the Month of May**

120 Wildcat Drive

There are several properties that have contacted me and I am currently working with them to comply.  
There are several that have yet to contact me or comply.

City Of McCleary Police Report: Chief Steve Blumer  
 Reporting Officer: Chief Blumer  
 Month Of May  
 2017  
 City Mayor: Brent Schiller



City Council Members:  
 Position 1: Brenda Orffer  
 Position 2: Dustin Richey  
 Position 3: Larry Peterson  
 Position 4: Ben Blankenship  
 Position 5: Pam Ator

**Violent & Property Crimes**

Murder	
Rape	
Aggravated Assault	
Robbery	
Harassment / Domestic	7
Theft	8
Trespass	5
Stalking	
Found Property	2
Warrant	10
Burglary	1

**TOTAL** 33

**Other Emergent Calls**

FIRE	21
Suicide	
Missing Person	
Disorderly Conduct	
Drug Incidents	
Man Down	

**TOTAL** 21

**Total Calls For The Month** 172

**Traffic Stops and Violations**

DUI	
Accident	3
Stolen Vehicle	
Abandon Vehicle	
Parking Enforcement	
Motorist Assist	7
Fatal Accident	
Subject Stop	12
Traffic Stop	30

**TOTAL** 52

**Other Non Emergent Calls**

Noises Complaints	3
Code Enforcement	4
Agency Assist	4
Police Referral	11
Citizen Assist	7
Suspicious	3
Juvenile	3
Welfare Check	5
Other	24
Court Order	2

**TOTAL** 66

**Calls In City Limits** 158

**Overtime Hours** 2

**TAB - E**



**ANNUAL McCLEARY**  
**BEAR FESTIVAL**  
SECOND WEEKEND IN JULY

To The City of McCleary,

As per the city's request, please accept this letter on behalf of the 2017 McCleary Bear Festival Boars as a written request for the following:

- 1) Permission to use city grounds for the festival, Beerbower Park, City Hall Parking Lot, Kitchen, Community Center.
- 2) Street closure for the parade and line up area on Saturday, July 8<sup>th</sup>, including State HWY 108.
- 3) Street closure for the Bear Claw Derby on Main St. for Sunday, July 9<sup>th</sup>
- 4) Street closure for McCleary Muscle Car Meet on 4<sup>th</sup> Street from Simpson Ave. to Maple St.
- 5) Electricity for vendors in City Hall parking lot and temporary power pole by playground for entertainment as requested.
- 6) Prepare Ball Field for softball tournament on Friday, July 7<sup>th</sup>. We will have someone maintain it throughout the weekend as long as supplies are accessible.
- 7) Please provide extra cones and road barricades to be used throughout the weekend.
- 8) Garbage cans throughout town, and park area and extra can liners for our cleanup crew to use. We can keep them at the information booth. We will be getting a big dumpster from Lemay like years past.
- 9) Barrels and boards set up for the Bear Stew on Saturday morning July 8<sup>th</sup>.
- 10) Assistance from the McCleary Police Department should protestors, p[olitical or religious groups case problems.
- 11) Assistance from the McCleary City for set up and tear down of 20 x 40 tent in Beerbower Park on Thursday, July 6<sup>th</sup> and Sunday, July 9<sup>th</sup>.
- 12) Assistance from McCleary Fire Department to fill the Trout Pond on Thursday, July 6<sup>th</sup>.

We plan on having the city bathrooms closed again. We have done this the past few years and it has helped a ton. We will also have security on Saturday night and they can meet with the police department ahead of time if needed.

The city has done a fabulous job helping the Bear Festival Committee with several tasks in preparing for festival weekend. We could do this without your help! If you have any questions please contact William Roundtree – Chair 951-522-0839, Tanya Beavers- Co-Chair 360-470-1344, Amanda Fredrickson-Secretary 360-359-3060, Holly Pierce-Treasurer 360-470-2387.

As Always we would like to thank the City and its staff for the assistance in providing a fantastic weekend for the citizens of McCleary and visiting festival attendees. We look forward to another successful year hosting McCleary's Bear Festival!

William Roundtree

# MCCLEARY BEAR FESTIVAL 2017

FRIDAY July 7th

## MAIN STAGE

<u>3 TO 4</u>	Bounce House	Craft/Vendors	Lips Sync
<u>4 TO 5</u>	Bounce House	Craft/Vendors	Lips Sync
<u>5 TO 6</u>	Bounce House	Craft/Vendors	Coronation 5-5:30
<u>6 TO 7</u>	Bounce House	Craft/Vendors	Reptile Man
<u>7 TO 8</u>			Reptile Man
			Guns & Hoses
			Guns & Hoses

SATURDAY July 8th

<u>8 TO 9</u>		Craft/Vendors	Fun Run	Softball Tournament
<u>9 TO 10</u>		Craft/Vendors	Fun Run	Softball Tournament
<u>10 TO 11</u>	Bounce House/Trout	Craft/Vendors	Fun Run	Softball Tournament
<u>11 TO 12</u>	Bounce House/Trout	Craft/Vendors	Grand/Kiddie Parade	Softball Tournament
<u>12 TO 1</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament
<u>1 TO 2</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament
<u>2 TO 3</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament
<u>3 TO 4</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament
<u>4 TO 5</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament
<u>5 TO 6</u>	Bounce House/Trout	Craft/Vendors	Baker Valentine	Softball Tournament

SUNDAY July 9th

<u>8 TO 9</u>		Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>9 TO 10</u>		Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>10 TO 11</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>11 TO 12</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>12 TO 1</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>1 TO 2</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>2 TO 3</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament
<u>3 TO 4</u>	Bounce House/Trout	Craft/Vendors	Bear Claw Derby	Softball Tournament

**TAB - F**

## **STAFF REPORT**

To: Mayor Schiller and Councilmember's  
From: Wendy Collins, Clerk-Treasurer  
Date: June 14, 2017  
Re: Annual Financial Report for 2016

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Each year the City is required to submit an annual report to the State Auditor's Office on the previous year's financial activity. The report must include beginning balances, expenditures, revenues, loans, grants, and the end of the year compensated absences for all employees. The report is a key component that the Auditor uses when conducting their annual audit.

The State Auditor's Office updates their requirements yearly, along with BARS number changes, which makes the completion of this report very challenging.

### **Action Requested:**

Please review the attached report and approve and authorize acceptance of the 2016 Annual Financial Report.

# ANNUAL REPORT CERTIFICATION

City of McCleary  
(Official Name of Government)

0344  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office  
For the Fiscal Year Ended 12/31/2016

## GOVERNMENT INFORMATION:

Official Mailing Address 100 S 3rd  
McCleary, WA 98557

Official Website Address www.cityofmcclary.com

Official E-mail Address wendyc@cityofmcclary.com

Official Phone Number 360-495-3667

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Wendy Collins Clerk-Treasurer

Contact Phone Number 360-495-3667

Contact E-mail Address wendyc@cityofmcclary.com

I certify 24th day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Wendy Collins (wendyc@cityofmcclary.com)

**City of McCleary**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		Total for All Funds (Memo Only)	001 Current Expense	102 Street Fund	301 REET Excise Tax - Capital Projects
<b>Beginning Cash and Investments</b>					
30810	Reserved	516,397	-	131,333	41,148
30880	Unreserved	1,856,082	365,187	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	751,394	720,372	13,122	17,900
320	Licenses and Permits	43,701	42,651	1,050	-
330	Intergovernmental Revenues	126,695	83,415	37,838	-
340	Charges for Goods and Services	4,018,656	29,387	-	-
350	Fines and Penalties	23,061	23,061	-	-
360	Miscellaneous Revenues	151,969	20,758	1,306	141
Total Revenues:		5,115,476	919,645	53,316	18,041
<b>Expenditures</b>					
510	General Government	182,007	182,007	-	-
520	Public Safety	660,610	580,140	-	-
530	Utilities	3,477,903	15,850	-	-
540	Transportation	68,052	-	68,052	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	36,530	36,530	-	-
Total Expenditures:		4,425,103	814,527	68,052	-
Excess (Deficiency) Revenues over Expenditures:		690,374	105,117	(14,736)	18,041
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	36,191	34,721	520	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		36,191	34,721	520	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	179,982	9,922	131	-
591-593, 599	Debt Service	283,780	6,643	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	(18,587)	(18,587)	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		445,175	(2,022)	131	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>281,390</b>	<b>141,860</b>	<b>(14,347)</b>	<b>18,041</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	467,541	-	116,986	59,189
5088000	Unreserved	2,186,328	507,048	-	-
<b>Total Ending Cash and Investments</b>		<b>2,653,869</b>	<b>507,048</b>	<b>116,986</b>	<b>59,189</b>

The accompanying notes are an integral part of this statement.

**City of McCleary**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

	<u>401 Light And Power Fund</u>	<u>405 Water Fund</u>	<u>407 Sewer Fund</u>	<u>409 Storm Water Fund</u>
<b>Beginning Cash and Investments</b>				
30810	Reserved	100,270	-	243,646
30880	Unreserved	586,256	651,891	197,008
388 / 588	Prior Period Adjustments, Net	-	-	34,924
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	5,442
340	Charges for Goods and Services	2,407,049	687,114	705,399
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	34,793	46,711	41,809
Total Revenues:		<u>2,441,842</u>	<u>733,825</u>	<u>747,208</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	2,346,797	426,050	591,735
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>2,346,797</u>	<u>426,050</u>	<u>591,735</u>
Excess (Deficiency) Revenues over Expenditures:		<u>95,045</u>	<u>307,775</u>	<u>155,473</u>
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	435	343	117
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>435</u>	<u>343</u>	<u>117</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	84,947	47,635	17,642
591-593, 599	Debt Service	-	109,769	167,369
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>84,947</u>	<u>157,403</u>	<u>185,011</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>10,533</u></b>	<b><u>150,715</u></b>	<b><u>(29,421)</u></b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	93,301	-	198,065
5088000	Unreserved	603,757	802,605	213,168
<b>Total Ending Cash and Investments</b>		<b><u>697,058</u></b>	<b><u>802,605</u></b>	<b><u>411,234</u></b>
				<b><u>25,026</u></b>

**City of McCleary**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>413 Ambulance Fund</u>
<b>Beginning Cash and Investments</b>		
30810	Reserved	-
30880	Unreserved	20,817
388 / 588	Prior Period Adjustments, Net	-
<b>Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	94,293
350	Fines and Penalties	-
360	Miscellaneous Revenues	73
Total Revenues:		<u>94,366</u>
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	80,470
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		<u>80,470</u>
Excess (Deficiency) Revenues over Expenditures:		<u>13,896</u>
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	11
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<u>11</u>
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>13,907</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	-
5088000	Unreserved	34,724
<b>Total Ending Cash and Investments</b>		<b><u>34,724</u></b>



**City of McCleary**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

	<b>Total for All Funds (Memo Only)</b>	<b>620 L. Baum Reward Fund</b>	<b>630 Consumer Deposits L/P Fund</b>	<b>631 Consumer Deposits - Water Fund</b>	
308	Beginning Cash and Investments	20,060	-	9,070	10,990
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	2	2	-	-
380-390	Other Increases and Financing Sources	5,294	5,007	287	-
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	1,252	-	1,252	-
	Net Increase (Decrease) in Cash and Investments:	4,044	5,009	(965)	-
508	Ending Cash and Investments	24,103	5,009	8,105	10,990

*The accompanying notes are an integral part of this statement.*

**City of McCleary**  
**MCAG #0344**

**Notes to the Financial Statements**  
**For the year ended December 31, 2016**

**Note 1 - Summary of Significant Accounting Policies**

The City of McCleary was incorporated on January 6, 1943 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of McCleary is a general purpose government and provides public safety, fire prevention, street improvements, parks and recreation, health and social services and general administrative services. In addition, the City owns and operates electric, water, sewer, and storm drainage utilities.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

### Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

### PROPRIETARY FUND TYPES:

#### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

### FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

#### Agency Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

### B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law, the City also recognizes expenditures paid up to twenty (20) days after the close of the fiscal year for claims incurred during the previous period.

### C. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense	950,421	812,505	137,916
Current Expense Reserve Fund	170,446		170,446
Total 001 - Current Expense	\$ 1,120,867	\$ 812,505	\$ 308,362
Street Fund	123,155	68,183	54,972
Street Reserve	105,825		105,825
Total 102 - Street Fund	\$ 228,980	\$ 68,183	\$ 160,797
301 - REET Excise Tax - Capital Projects	\$ 46,480		\$ 46,480
Light And Power Fund	2,921,850	2,424,488	497,362
Light And Power Reserve Fund	238,134		238,134
Rural Electric Economic Development Reserve	100,255	7,256	92,999
Total 401 - Light And Power Fund	\$ 3,260,239	\$ 2,431,745	\$ 828,494
Water Fund	1,018,664	583,454	435,210
Water Reserve Fund	161,251		161,251
Total 405 - Water Fund	\$ 1,179,915	\$ 583,454	\$ 596,461
Sewer Fund	848,282	630,568	217,714
Sewer Bond Reserve Fund	147,000	146,178	822
Sewer Reserve Fund	95,900		95,900
Total 407 - Sewer Fund	\$ 1,091,182	\$ 776,746	\$ 314,436
409 - Storm Water Fund	\$ 148,397	\$ 117,176	\$ 31,221
413 - Ambulance Fund	\$ 90,025	\$ 80,470	\$ 9,555
601 - Investment Trust Fund			
630 - Consumer Deposits L/P Fund		\$ 1,252	\$ (1,252)
631 - Consumer Deposits - Water Fund			
<i>Total</i>	\$ 7,166,085	\$ 4,871,531	\$ 2,294,554

Budgeted amounts are authorized to be transferred between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

The City consolidates funds in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual. The City budgeted for \$146,500 of interfund transfers between consolidating funds. The City budget process includes an amount for a residual balance.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

The City has no formal capitalization policy. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 480 hours. Upon separation or retirement employees will receive payment for one-third of accumulated hours.

Comp time balances are payable upon separation and retirement. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Risk Management

The City of McCleary is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 168 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

#### I. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Fund	Amount	Reserve Description
102	\$ 116,986	Reserved due to restricted revenue sources - Grant and MVFT (98.36% Restricted)
301	\$ 59,189	Reserved due to Restricted revenue source - REET (100%)
401	\$ 93,301	Reserved based on character of previous revenue
407	\$ 198,065	Reserved due to bond covenants

#### Note 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2016 was \$2.7637677 per \$1,000 on an assessed valuation of \$95,189,734 for a total regular levy of \$263,082.

**Note 3 – Deposits and Investments**

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the government's name.

Investments are reported at fair market value. Investments by type at December 31, 2016 are as follows:

<u>Type of Investment</u>	The City's own investments	Investments held by the City as an agent for other local governments, individuals, or private organizations.	<u>Total</u>
Money Market Funds	277,760		277,760
LGIP	1,607,499		1,607,499
<i>Total</i>	<b>\$ 1,885,259</b>		<b>\$ 1,885,259</b>

**Note 4 – Debt Service Requirements**

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City debt transactions for year ended December 31, 2016.

The debt service requirements for revenue bonds and other debt are as follows:

Year	Principal	Interest	Total Debt Service Cost
2017	160,168	123,111	\$ 283,279
2018	162,721	120,056	\$ 282,778
2019	165,385	116,891	\$ 282,276
2020	168,165	113,610	\$ 281,775
2021	171,066	110,208	\$ 281,274
2022-2026	800,603	496,415	\$ 1,297,018
2027-2031	838,853	395,277	\$ 1,234,130
2032-2036	434,654	296,236	\$ 730,890
2037-2041	542,972	187,918	\$ 730,890
2042-2046	526,600	54,421	581,020
<b>TOTAL</b>	<b>\$ 3,971,189</b>	<b>\$ 2,014,141</b>	<b>\$ 5,985,330</b>

### Debt Refunding

The City did not issue any refunding debt in 2016

### Debt Guarantees

The City made no guarantees of third party debt in 2016.

### Note 5 – Pension Plans

#### A. State Sponsored Pension Plans

Substantially all the City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS 2/3, LEOFF 1, and LEOFF 2

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380



Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2016 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan Type	Plan Liability	Responsibility Percentage	Net Pension Liability	Net Pension Asset
PERS 1 UAAL	\$ 5,370,471,000	0.007937%	\$ 426,254	
PERS 2/3	\$ 5,034,921,000	0.010149%	\$ 510,994	
LEOFF 1	\$ (1,030,286,000)	0.001876%		\$ (19,328)
LEOFF 2	\$ (581,630,000)	0.006918%		\$ (40,237)
VFFRPF	\$ (17,169,000)	0.200000%		\$ (33,885)

#### LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

#### LEOFF Plan 2

The City also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

#### **Note 6 - Other Disclosures**

##### *Significant commitments or obligations which impose restrictions on future financial resources*

The City of McCleary has one LEOFF1 retiree. The City has purchased medical insurance and long term disability coverage to mitigate these postemployment benefit liabilities. One LEOFF1 Retiree is charging the City for in-home care, which is submitted monthly to the LEOFF1 Board for approval. The City expended

\$45,893.12 for these OPEB costs in 2016.

### *Interlocal Agreements*

The City has an Interlocal Agreement with Grays Harbor County Fire Districts 5 and 13 to provide firefighting and EMS services.

The City participates in an Interlocal Agreement with the Cities of Aberdeen, Elma, Montesano, Ocean Shores, Oakville, and Westport for the purposes of loans of equipment, vehicles, other personal property, and staff for emergency purposes.

In 2015, the City entered into an interlocal agreement between the City, the City of Elma, and Grays Harbor Fire District #5. The purpose of this agreement was to set out the terms under which the agencies could share the use of the equipment each government possesses upon request from the other co-signors of the agreement. Terms of the agreement include the duties to maintain borrowed equipment, limitation of the use of the equipment, etc.

In 2014 the City contracted with Grays Harbor County Court system to provide municipal court services. The City will review and renew the contract every three years.

In 2016 the City entered into an interlocal agreement with McCleary School District #65 for the purpose of facilitating construction of new recreational facilities on the school site.

### *Legal Compliance*

The City overexpended its Consumer Deposits fund due to the difficulty and uncertainty of budgeting for customers to leave the utility system.

The City's published budget varies from the Annual Report budget section due to the consolidation of funds that share interfund transfers. These transfers are eliminated for reporting purposes to prevent over or understatement of revenues and expenses. The total amount of eliminated transfers in 2016 is \$146,500.

### *Amortization Schedule Fluctuation (Note 4)*

The payments for the City's USDA loans #02, 05 and 06 will not match the loan amortization schedule because the interest accrues daily and payments may have been made on days other than the actual due date.

### *Litigation/Claim Status – Statement from City Attorney:*

Within the scope of my duties as McCleary's City Attorney, the following are the claims of which I have

knowledge which were existing as of December 31, 2016, and includes any additional information as to such matters which is available upon May 24, 2017, for which the City has potential fiscal exposure. Thus, to my knowledge the following summary is correct as of this date. It is very similar to that provided to you last year.

A. Pending Claims Not Formally Resolved: As was true in the report for 2015, I will reference three matters [“Gravatt”, “Enriquez” and “Vision Software”] as pending since they have not been formally resolved by settlement or decision. However, no contact has been received from the claimants since the time of the last report.

1 Subject to Statute of Limitations: As to the claims referenced in that report as “Gravatt” and “Enriquez”, they each have a three year statute of limitations from time of occurrence or discovery. Since more than three years have passed since their triggering event, as well as their filing of notice of claim, each would be barred by the applicable statute.

2. Contract Dispute: As to the “Vision” claim, since it arises from a contract dispute, it has a six year statute of limitation. Since the claim arises out of a dispute occurring in 2011, technically it will not be barred until 2017. However, as indicated previously, nothing has been heard from the Company for several years since the City’s response to their request for payment. Thus, if Vision were to seek to reactivate the claim, the City would file a counterclaim for the breach of contract and resulting damages previously disclosed to the Company. Either way, it continues to represent no significant fiscal risk to the City.

B. New Claim: Recognizing the duty to information known as of the date of filing of the report, while no claim for damages was filed in the normal manner, recently a lawsuit was filed against the City by an entity known as Great Rivers Behavioral Health Organization (BHO). It involves a number of claims associated with the City’s adoption of certain definitional changes to the Zoning Code. It alleges various violations, including violation of BHO’s rights under the 14<sup>th</sup> Amendment, the Americans with Disabilities Act, and due process. It has been tendered to and conditionally accepted by the City’s insurer.

The City feels it has valid defenses to each of the claims.

**CITY OF MCCLEARY**  
**SCHEDULE OF DISBURSEMENT ACTIVITY**

**For Year Ending: December 31, 2016**

Fund	Fund Title	Beginning	Issued During	Redeemed	Canceled During	Ending	Prior Yr Open	Curr Yr Open	Disbursements
		Outstanding Items 01/01/2016				The Year			
001	Current Expense	29,923.27	812,238.28	778,516.16	747.00	62,898.39	0.00	0.00	811,491.28
102	Street Fund	840.54	69,084.97	67,537.37		2,388.14	0.00	0.00	69,084.97
401	Light And Power Fund	33,074.22	2,430,911.31	2,428,856.34		35,129.19	0.00	0.00	2,430,911.31
405	Water Fund	16,700.61	583,812.03	584,716.71		15,795.93	0.00	0.00	583,812.03
407	Sewer Fund	22,867.17	778,423.07	760,848.72		40,441.52	0.00	0.00	778,423.07
409	Storm Water Fund	4,838.54	117,536.42	119,018.66		3,356.30	0.00	0.00	117,536.42
413	Ambulance Fund	8,339.66	80,678.36	89,004.94		13.08	0.00	0.00	80,678.36
630	Consumer Deposits L/P Fund	34.98					0.00	0.00	
<b>TOTALS:</b>		<b>116,618.99</b>	<b>4,872,684.44</b>	<b>4,828,498.90</b>	<b>747.00</b>	<b>160,057.53</b>			<b>4,871,937.44</b>

**City of McCleary  
Schedule of Liabilities  
For the Year Ended December 31, 2016**

No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
263.51	Fire-Station-Birindelli Property 1/17/2013	2/1/2027	60,455	-	3,704	56,751
<b>Total General Obligation Debt/Liabilities:</b>			<b>60,455</b>	<b>-</b>	<b>3,704</b>	<b>56,751</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.82	Sewer Originated 7/1/2001	7/1/2021	123,444	-	20,574	102,870
252.11	USDA Sewer Bond Originated 3/21/2005	12/1/2045	2,373,973	-	39,805	2,334,168
263.82	USDA Loan 5 for Water Meters/Well Exploration 3/1/2010	3/1/2030	85,608	-	4,708	80,900
263.82	USDA Loan 6 for additional Well Exploration and Reservoir Painting 3/1/2010	3/1/2030	186,666	-	10,268	176,398
263.82	PWTF Well 2 & 3 Improvements 7/1/11	6/1/2032	1,275,059	-	79,691	1,195,368
259.12	Compensated Absences		143,749	3,479	-	147,228
264.30	Pension Liability		822,839	114,409	-	937,248
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>5,011,338</b>	<b>117,888</b>	<b>155,046</b>	<b>4,974,180</b>
<b>Total Liabilities:</b>			<b>5,071,793</b>	<b>117,888</b>	<b>158,750</b>	<b>5,030,931</b>

**CITY OF MCLEARY**  
**SCHEDULE OF CASH ACTIVITY**  
For Year Ending: December 31, 2016

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 Current Expense	365,186.58	954,680.13		-471.50		954,208.63	812,238.28		109.37	812,347.65	507,047.56
102 Street Fund	131,332.88	53,835.77				53,835.77	69,084.97		-901.97	68,183.00	116,985.65
301 REET Excise Tax - Capital Project	41,147.93	18,041.05				18,041.05					59,188.98
401 Light And Power Fund	686,525.58	2,446,813.26		-2,958.27		2,443,854.99	2,430,911.31		2,411.11	2,433,322.42	697,058.15
405 Water Fund	651,890.79	735,097.75		-1,102.85		733,994.90	583,812.03		-531.61	583,280.42	802,605.27
407 Sewer Fund	440,654.20	750,305.49		-1,446.69		748,858.80	778,423.07		-143.62	778,279.45	411,233.55
409 Storm Water Fund	34,924.15	107,371.37		-156.40		107,214.97	117,536.42		-423.27	117,113.15	25,025.97
413 Ambulance Fund	20,817.19	94,772.68		-187.95		94,584.73	80,678.36			80,678.36	34,723.56
620 L. Baum Reward Fund		5,008.83				5,008.83					5,008.83
630 Consumer Deposits L/P Fund	9,070.24	-965.50				-965.50					8,104.74
631 Consumer Deposits - Water Fund	10,989.56										10,989.56
<b>TOTALS:</b>	<b>2,392,539.10</b>	<b>5,164,960.83</b>	<b>0.00</b>	<b>-6,323.66</b>		<b>5,158,637.17</b>	<b>4,872,684.44</b>	<b>0.00</b>	<b>520.01</b>	<b>4,873,204.45</b>	<b>2,677,971.82</b>

City of McCreary

**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**

**For Fiscal Year ended December 31, 2016**

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Ecology			
	Shoreline Master Plan Grant	DoE2014	5,442
			<b>Sub-total: 5,442</b>
State Grant from Department of Transportation			
	DoT 3rd St. Improvement Project	DOT3RDST	11,914
			<b>Sub-total: 11,914</b>
State Grant from Department of Health			
	Pre-Hospitalization Grant	WSDH 2013	1,290
			<b>Sub-total: 1,290</b>
			<b>Grand total: 18,646</b>

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2016**

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of firm: Ogden Murphy Wallace
Name of consultant: W. Scott Snyder
Business address: 901 Fifth Ave, Suite 3500 Seattle, WA 98164-2008
Amount paid to consultant during fiscal year: \$9,347.00
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.)  Maximum compensation allowed  Duration of services  Services provided



**LOCAL GOVERNMENT RISK-ASSUMPTION**  
**For the Year Ended December 31, 20\_\_**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

**If NO, STOP, you do not need to complete the rest of this Schedule.**

**If YES, continue below.**

- a. Which class of risk does the entity self-insure? Check all that apply.

i.  Liability

ii.  Property

iii.  Health and Welfare (medical, vision, dental, prescription)

iv.  Unemployment Compensation

v.  Workers' Compensation

vi.  Other - please describe: \_\_\_\_\_

- b.  Does the entity self-insure as an individual program? (yes/no)

- i.  If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: \_\_\_\_\_

- c.  Does the entity self-insure as a joint program? (yes/no)

If answered YES, list the other member(s): \_\_\_\_\_

2. \_\_\_\_ Does the entity administer its own claims? (yes/no)
3. \_\_\_\_ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. \_\_\_\_ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. \_\_\_\_ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. \_\_\_\_ Did the program use an actuary to determine its liabilities? (yes/no)

**EXAMPLE**

<b>Description of Risk Type</b>	<b>Number of claims received during the period</b>	<b>Number of claims paid during the period</b>	<b>Total amount of claims paid during the period</b>
Liability (automobile)	354	279	\$104,366

<b>Description of Risk Type</b>	<b>Number of claims received during the period</b>	<b>Number of claims paid during the period</b>	<b>Total amount of claims paid during the period</b>

# City of McCleary

## Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$365,187
0344	001	Current Expense	3111000	Property Tax	\$249,316
0344	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$113,688
0344	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$20,832
0344	001	Current Expense	3164000	Business and Occupation Taxes on Utilities	\$275,877
0344	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$5,800
0344	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$24,408
0344	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$30,450
0344	001	Current Expense	3221000	Buildings, Structures and Equipment	\$42,380
0344	001	Current Expense	3221100	Buildings, Structures and Equipment	\$156
0344	001	Current Expense	3223000	Animal Licenses	\$115
0344	001	Current Expense	3340490	State Grant from Department of Health	\$1,290
0344	001	Current Expense	3360071	Multimodal Transportation - Cities	\$1,719
0344	001	Current Expense	3360098	City-County Assistance	\$54,218
0344	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0344	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,687
0344	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$262
0344	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$7,838
0344	001	Current Expense	3360695	Liquor Control Board Profits	\$14,472

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$929
0344	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$171
0344	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$9,655
0344	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$772
0344	001	Current Expense	3436000	Cemetery Sales and Services	\$2,164
0344	001	Current Expense	3436000	Cemetery Sales and Services	\$645
0344	001	Current Expense	3452300	Animal Control and Shelter Services	\$10
0344	001	Current Expense	3458300	Plan Checking Services	\$15,970
0344	001	Current Expense	3529000	Other Civil Penalties	\$21,867
0344	001	Current Expense	3599000	Non-Court Fines and Penalties	\$1,194
0344	001	Current Expense	3611100	Investment Earnings	\$1,170
0344	001	Current Expense	3611100	Investment Earnings	\$503
0344	001	Current Expense	3614000	Other Interest	\$163
0344	001	Current Expense	3624000	Rents and Leases	\$4,825
0344	001	Current Expense	3625000	Rents and Leases	\$12,405
0344	001	Current Expense	3629000	Rents and Leases	\$200
0344	001	Current Expense	3670000	Contributions and Donations from Nongovernmental Sources	\$150
0344	001	Current Expense	3698000	Cash Adjustments	\$3
0344	001	Current Expense	3699100	Miscellaneous Other	\$1,142
0344	001	Current Expense	3699100	Miscellaneous Other	\$197
0344	001	Current Expense	3860000	Court Remittances	\$332
0344	001	Current Expense	3860000	Court Remittances	\$26,572
0344	001	Current Expense	3860000	Court Remittances	\$171
0344	001	Current Expense	3894000	Agency Type Deposits	\$5,806
0344	001	Current Expense	3899000	Other Custodial Activities	\$1,840

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	102	Street Fund	3081000	Reserved Cash and Investments - Beginning	\$131,333
0344	102	Street Fund	3111000	Property Tax	\$13,122
0344	102	Street Fund	3221000	Buildings, Structures and Equipment	\$1,050
0344	102	Street Fund	3340360	State Grant from Department of Transportation	\$1,572
0344	102	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$36,266
0344	102	Street Fund	3611000	Investment Earnings	\$10
0344	102	Street Fund	3611100	Investment Earnings	\$358
0344	102	Street Fund	3699100	Miscellaneous Other	\$938
0344	102	Street Fund	3899000	Other Custodial Activities	\$520
0344	301	REET Excise Tax - Capital Projects	3081000	Reserved Cash and Investments - Beginning	\$41,148
0344	301	REET Excise Tax - Capital Projects	3183400	REET 1 - First Quarter Percent	\$17,900
0344	301	REET Excise Tax - Capital Projects	3611000	Investment Earnings	\$141
0344	401	Light And Power Fund	3081000	Reserved Cash and Investments - Beginning	\$100,270
0344	401	Light And Power Fund	3088000	Unreserved Cash and Investments - Beginning	\$586,256
0344	401	Light And Power Fund	3433000	Electricity/Gas Sales and Services	\$2,268,390
0344	401	Light And Power Fund	3433000	Electricity/Gas Sales and Services	\$138,659
0344	401	Light And Power Fund	3611000	Investment Earnings	\$1,210
0344	401	Light And Power Fund	3611100	Investment Earnings	\$695
0344	401	Light And Power Fund	3611100	Investment Earnings	\$288
0344	401	Light And Power Fund	3622000	Rents and Leases	\$7,791
0344	401	Light And Power Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$17,851
0344	401	Light And Power Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$6,958
0344	401	Light And Power Fund	3899000	Other Custodial Activities	\$435

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	405	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$651,891
0344	405	Water Fund	3434000	Water Sales and Services	\$676,861
0344	405	Water Fund	3439000	Irrigation/Reclamation Sales and Services	\$10,253
0344	405	Water Fund	3611000	Investment Earnings	\$1,596
0344	405	Water Fund	3611100	Investment Earnings	\$471
0344	405	Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$41,325
0344	405	Water Fund	3681000	Special Assessments - Capital	\$2,024
0344	405	Water Fund	3691000	Sale of Surplus	\$687
0344	405	Water Fund	3699100	Miscellaneous Other	\$608
0344	405	Water Fund	3899000	Other Custodial Activities	\$343
0344	407	Sewer Fund	3081000	Reserved Cash and Investments - Beginning	\$243,646
0344	407	Sewer Fund	3088000	Unreserved Cash and Investments - Beginning	\$197,008
0344	407	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$700,999
0344	407	Sewer Fund	3439000	Irrigation/Reclamation Sales and Services	\$4,400
0344	407	Sewer Fund	3611000	Investment Earnings	\$664
0344	407	Sewer Fund	3611100	Investment Earnings	\$232
0344	407	Sewer Fund	3611100	Investment Earnings	\$365
0344	407	Sewer Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$37,070
0344	407	Sewer Fund	3699100	Miscellaneous Other	\$3,478
0344	407	Sewer Fund	3899000	Other Custodial Activities	\$117
0344	409	Storm Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$34,924
0344	409	Storm Water Fund	3340310	State Grant from Department of Ecology	\$5,442
0344	409	Storm Water Fund	3431000	Storm Drainage Sales and Services	\$95,414

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	409	Storm Water Fund	3611000	Investment Earnings	\$80
	409	Storm Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$5,741
0344	409	Storm Water Fund	3699100	Miscellaneous Other	\$558
0344	409	Storm Water Fund	3899000	Other Custodial Activities	\$44
0344	413	Ambulance Fund	3088000	Unreserved Cash and Investments - Beginning	\$20,817
0344	413	Ambulance Fund	3426000	Ambulance Services	\$94,293
0344	413	Ambulance Fund	3611000	Investment Earnings	\$73
0344	413	Ambulance Fund	3899000	Other Custodial Activities	\$11
0344	620	L. Baum Reward Fund	3614000	Other Interest	\$2
0344	620	L. Baum Reward Fund	3894000	Agency Type Deposits	\$5,007
0344	630	Consumer Deposits L/P Fund	3088000	Unreserved Cash and Investments - Beginning	\$9,070
0344	630	Consumer Deposits L/P Fund	3891000	Refundable Deposits	\$287
	631	Consumer Deposits - Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$10,990
0344	001	Current Expense	5116010	Legislative Activities	\$5,900
0344	001	Current Expense	5116020	Legislative Activities	\$707
0344	001	Current Expense	5116030	Legislative Activities	\$81
0344	001	Current Expense	5125040	Municipal Court	\$186
0344	001	Current Expense	5125040	Municipal Court	\$300
0344	001	Current Expense	5125050	Municipal Court	\$14,225
0344	001	Current Expense	5131010	Executive Office	\$3,600
0344	001	Current Expense	5131020	Executive Office	\$141
0344	001	Current Expense	5131030	Executive Office	\$100
0344	001	Current Expense	5142010	Financial Services	\$25,195
0344	001	Current Expense	5142020	Financial Services	\$11,822
0344	001	Current Expense	5142030	Financial Services	\$375
0344	001	Current Expense	5142040	Financial Services	\$12,238
0344	001	Current Expense	5142040	Financial Services	\$1,381
	001	Current Expense	5142040	Financial Services	\$29
0344	001	Current Expense	5142040	Financial Services	\$12,987

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5142040	Financial Services	\$1,140
0344	001	Current Expense	5142040	Financial Services	\$4,329
0344	001	Current Expense	5142040	Financial Services	\$799
0344	001	Current Expense	5142050	Financial Services	\$449
0344	001	Current Expense	5142340	Financial Services	\$9,012
0344	001	Current Expense	5144040	Election Services	\$982
0344	001	Current Expense	5153040	Legal Services	\$33,958
0344	001	Current Expense	5153040	Legal Services	\$722
0344	001	Current Expense	5153040	Legal Services	\$12,262
0344	001	Current Expense	5153040	Legal Services	\$900
0344	001	Current Expense	5159140	General Indigent Defense	\$8,610
0344	001	Current Expense	5182050	Property Management Services	\$2,007
0344	001	Current Expense	5183040	Maintenance/Security/In surance/Janitorial Services	\$1,525
0344	001	Current Expense	5183040	Maintenance/Security/In surance/Janitorial Services	\$11,858
0344	001	Current Expense	5183040	Maintenance/Security/In surance/Janitorial Services	\$36
0344	001	Current Expense	5184030	Purchasing Services	\$4,149
0344	001	Current Expense	5212010	Police Operations	\$255,305
0344	001	Current Expense	5212010	Police Operations	\$14,639
0344	001	Current Expense	5212020	Police Operations	\$85,451
0344	001	Current Expense	5212020	Police Operations	\$2,476
0344	001	Current Expense	5212020	Police Operations	\$45,893
0344	001	Current Expense	5212030	Police Operations	\$7,273
0344	001	Current Expense	5212030	Police Operations	\$6,673
0344	001	Current Expense	5212040	Police Operations	\$19,422
0344	001	Current Expense	5212040	Police Operations	\$2,500
0344	001	Current Expense	5212040	Police Operations	\$3,441
0344	001	Current Expense	5212040	Police Operations	\$1,111
0344	001	Current Expense	5212040	Police Operations	\$2,225
0344	001	Current Expense	5212040	Police Operations	\$29,666



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5212040	Police Operations	\$1,000
0344	001	Current Expense	5212040	Police Operations	\$2,473
0344	001	Current Expense	5212040	Police Operations	\$7,434
0344	001	Current Expense	5212040	Police Operations	\$1,174
0344	001	Current Expense	5214040	Training	\$1,065
0344	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$17,716
0344	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$1,491
0344	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$4,305
0344	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$793
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,356
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$391
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$11,098
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,865
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,907
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$490
0344	001	Current Expense	5236050	Care and Custody of Prisoners	\$6,791
0344	001	Current Expense	5242010	Inspections, Permits, Certificates and Licenses	\$1,714
0344	001	Current Expense	5242020	Inspections, Permits, Certificates and Licenses	\$1,408
0344	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$1,730

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$137
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$19,669
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$452
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$456
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$709
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$230
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$358
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$3,023
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$356
0344	001	Current Expense	5286050	Dispatch Services	\$11,475
0344	001	Current Expense	5362010	Cemetery	\$4,450
0344	001	Current Expense	5362020	Cemetery	\$2,104
0344	001	Current Expense	5362030	Cemetery	\$16
0344	001	Current Expense	5362030	Cemetery	\$1,634
0344	001	Current Expense	5362030	Cemetery	\$173
0344	001	Current Expense	5362040	Cemetery	\$3,517
0344	001	Current Expense	5362040	Cemetery	\$0
0344	001	Current Expense	5362040	Cemetery	\$5
0344	001	Current Expense	5362040	Cemetery	\$4
0344	001	Current Expense	5362040	Cemetery	\$7
0344	001	Current Expense	5362040	Cemetery	\$1,541
0344	001	Current Expense	5362040	Cemetery	\$823
0344	001	Current Expense	5362040	Cemetery	\$3
0344	001	Current Expense	5362040	Cemetery	\$1,510
0344	001	Current Expense	5362050	Cemetery	\$62
0344	001	Current Expense	5725040	Facilities	\$3,811
0344	001	Current Expense	5753040	Museums and Art Galleries	\$1,111
0344	001	Current Expense	5768010	General Parks	\$6,240

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5768020	General Parks	\$2,427
0344	001	Current Expense	5768030	General Parks	\$16
0344	001	Current Expense	5768030	General Parks	\$173
0344	001	Current Expense	5768030	General Parks	\$3,086
0344	001	Current Expense	5768040	General Parks	\$3,364
0344	001	Current Expense	5768040	General Parks	\$0
0344	001	Current Expense	5768040	General Parks	\$5
0344	001	Current Expense	5768040	General Parks	\$4
0344	001	Current Expense	5768040	General Parks	\$760
0344	001	Current Expense	5768040	General Parks	\$5,266
0344	001	Current Expense	5768040	General Parks	\$7,565
0344	001	Current Expense	5768040	General Parks	\$2,459
0344	001	Current Expense	5768040	General Parks	\$55
0344	001	Current Expense	5768040	General Parks	\$125
0344	001	Current Expense	5768050	General Parks	\$62
0344	001	Current Expense	5891400	Refund of Deposits	\$27,451
0344	001	Current Expense	5899000	Other Custodial Activities	(\$750)
0344	001	Current Expense	5899000	Other Custodial Activities	(\$45,288)
0344	001	Current Expense	5912270	Debt Repayment - Fire Suppression and EMS Services	\$3,704
0344	001	Current Expense	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$2,939
0344	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$9,172
0344	001	Current Expense	5943660	Capital Expenditures/Expenses - Cemetery	\$26
0344	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$698
0344	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$26

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$507,048
0344	102	Street Fund	5423010	Roadway	\$20,806
0344	102	Street Fund	5423020	Roadway	\$9,472
0344	102	Street Fund	5423030	Roadway	\$4,342
0344	102	Street Fund	5423030	Roadway	\$595
0344	102	Street Fund	5423030	Roadway	\$66
0344	102	Street Fund	5423040	Roadway	\$8,737
0344	102	Street Fund	5423040	Roadway	\$10,342
0344	102	Street Fund	5423040	Roadway	\$1
0344	102	Street Fund	5423040	Roadway	\$17
0344	102	Street Fund	5423040	Roadway	\$102
0344	102	Street Fund	5423040	Roadway	\$21
0344	102	Street Fund	5423040	Roadway	\$4,115
0344	102	Street Fund	5423040	Roadway	\$5,655
0344	102	Street Fund	5423040	Roadway	\$3,677
0344	102	Street Fund	5423040	Roadway	\$42
0344	102	Street Fund	5423040	Roadway	\$62
0344	102	Street Fund	5954260	Capital Expenditures/Expenses - Drainage	\$131
0344	102	Street Fund	5081000	Reserved Cash and Investments - Ending	\$116,986
0344	301	REET Excise Tax - Capital Projects	5081000	Reserved Cash and Investments - Ending	\$59,189
0344	401	Light And Power Fund	5338010	Electric/Gas Utilities	\$520,130
0344	401	Light And Power Fund	5338020	Electric/Gas Utilities	\$234,424
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$50,831
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$2,515
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$6,713
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$4,273
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$1,169,645
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$138,542
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$17,348
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	(\$55,286)
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$30,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$20,673
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$16,387
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$9,474
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$796
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$92
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$353
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$53,558
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$13,968
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$22,076
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$173
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$225
0344	401	Light And Power Fund	5338050	Electric/Gas Utilities	\$89,502
0344	401	Light And Power Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$7,256
0344	401	Light And Power Fund	5943360	Capital Expenditures/Expenses - Electric/Gas Utilities	\$68,297
0344	401	Light And Power Fund	5943360	Capital Expenditures/Expenses - Electric/Gas Utilities	\$9,394
0344	401	Light And Power Fund	5081000	Reserved Cash and Investments - Ending	\$93,301
0344	401	Light And Power Fund	5088000	Unreserved Cash and Investments - Ending	\$603,757
0344	405	Water Fund	5347010	Water Utilities	\$184,936
0344	405	Water Fund	5347020	Water Utilities	\$91,125
0344	405	Water Fund	5347030	Water Utilities	\$28,521
0344	405	Water Fund	5347030	Water Utilities	\$3,965
0344	405	Water Fund	5347030	Water Utilities	\$1,282
0344	405	Water Fund	5347040	Water Utilities	\$15,049
0344	405	Water Fund	5347040	Water Utilities	\$10,348
0344	405	Water Fund	5347040	Water Utilities	\$228
0344	405	Water Fund	5347040	Water Utilities	\$4,720
0344	405	Water Fund	5347040	Water Utilities	\$472
0344	405	Water Fund	5347040	Water Utilities	\$82
0344	405	Water Fund	5347040	Water Utilities	\$827

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	405	Water Fund	5347040	Water Utilities	\$24,244
0344	405	Water Fund	5347040	Water Utilities	\$13,677
0344	405	Water Fund	5347040	Water Utilities	\$7,848
0344	405	Water Fund	5347040	Water Utilities	\$1,701
0344	405	Water Fund	5347040	Water Utilities	\$58
0344	405	Water Fund	5347040	Water Utilities	\$387
0344	405	Water Fund	5347050	Water Utilities	\$36,581
0344	405	Water Fund	5913470	Debt Repayment - Water Utilities	\$79,691
0344	405	Water Fund	5913470	Debt Repayment - Water Utilities	\$14,975
0344	405	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,727
0344	405	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$6,375
0344	405	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$41,908
0344	405	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$5,727
0344	405	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$802,605
0344	407	Sewer Fund	5357010	Sewer/Reclaimed Water Utilities	\$201,353
0344	407	Sewer Fund	5357020	Sewer/Reclaimed Water Utilities	\$98,826
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$1,522
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$32,546
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$4,179
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$87,811
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$163
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$13,836

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$9,322
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$606
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$830
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$137
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$45,776
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$52,543
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$19,563
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$170
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$3,511
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$88
0344	407	Sewer Fund	5357050	Sewer/Reclaimed Water Utilities	\$18,954
0344	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$39,805
0344	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$20,574
0344	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$106,373
0344	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$617
0344	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$11,454
0344	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$581



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$5,607
0344	407	Sewer Fund	5081000	Reserved Cash and Investments - Ending	\$198,065
0344	407	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$213,168
0344	409	Storm Water Fund	5317010	Storm Drainage Utilities	\$42,721
0344	409	Storm Water Fund	5317020	Storm Drainage Utilities	\$21,299
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$5,313
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$1,834
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$339
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$79
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$7,375
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$319
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$1,056
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$3,811
0344	409	Storm Water Fund	5317050	Storm Drainage Utilities	\$1,506
0344	409	Storm Water Fund	5318040	Storm Drainage Utilities	\$1,482
0344	409	Storm Water Fund	5382140	Combined Water/Sewer/Solid Waste Utilities	\$4,896
0344	409	Storm Water Fund	5399750	Irrigation/Reclamation Utilities	\$5,442
0344	409	Storm Water Fund	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$5,404
0344	409	Storm Water Fund	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$14,301
0344	409	Storm Water Fund	5088000	Unreserved Cash and Investments - Ending	\$25,026
0344	413	Ambulance Fund	5227010	Ambulance Services	\$1,875
0344	413	Ambulance Fund	5227020	Ambulance Services	\$816
0344	413	Ambulance Fund	5227030	Ambulance Services	\$59
0344	413	Ambulance Fund	5227040	Ambulance Services	\$79
0344	413	Ambulance Fund	5227040	Ambulance Services	\$15
0344	413	Ambulance Fund	5227050	Ambulance Services	\$76,217



**TAB - G**

**STAFF REPORT**

To: Mayor Schiller  
From: Todd Baun, Director of Public Works  
Date: June 8, 2017  
Re: Fire Levy Proposal

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After actively trying (and unfortunately failing) to obtain grants for the fire department equipment, we have come to the point of needing a solution to our Fire Department needs. An option that could be a potential solution would be to run a levy/proposition for the \$250,000 that is needed.

From my research, in order to run a levy/proposition, it will have to be during the General election in November. A Resolution needs to be passed and given to Grays Harbor County elections department by August 1<sup>st</sup>, 2017. The proposition will be to authorize the imposition upon the real property located within the City of a levy in such amount per \$1, 000 assessed valuation as will generate a total of \$250,000.00, to be collected in the \_\_\_\_ consecutive years following the approval and assessment of the levy. The actual per one thousand dollar figure shall be obtained from the Assessor of the County of Grays Harbor.

I have also attached a budget report from Chief Nott and a document from WA Dept. of Revenue for ballot measure requirements.

**Action Requested:**

Please guide staff on whether to draft a Resolution to proceed with the Fire levy/proposition.

McCleary Fire  
2017 Budget Request  
Capital Outlay – Equipment  
\$250,000.00

**Bunker Gear: \$90,000.00**

In 2008 the City replaced all of the bunker gear for the entire department. This new bunker gear replaced the bunker gear that was purchased from the 2004 AFG grant. In 2014 the “old” bunker gear reached its retirement date of ten years. In accordance with Federal OSHA – Regulation 29 CFR – General Requirements 1910.132, WAC 296-305-02001 and NFPA 1851 edition 2013 the old gear can only be used for non-live fire training activities. The problem this creates is that when the current bunker gear is either being cleaned, repaired, or tested, the firefighter no longer has a spare set to use. **The existing bunker gear will reach retirement date in 2018 and if not replaced will leave all fire personnel with no approved PPE fire operations.**

**SCBA: \$140,000.00**

The F.D. received a grant from FEMA in 2004 for SCBA’s, Bunker Gear and numerous PPE. While the grant did assist the City with the funding for these items and solved the issue at that time, we have reached the time where those SCBA’s bottles will need to be replaced in the next 4 years. The actual SCBA’s are starting to show signs of wear and tear and now we are starting to see increased costs in repairs and a lack of repair parts for the aging packs. Last year we applied for another grant to replace all of the SCBA’s through the AFG/FEMA and our grant request was denied.

**Communications: \$20,000.00**

In 2003 Grays Harbor County Fire District 12 purchased 23 portable radios for all of the McCleary Fire personnel. The radios at this point in time are discontinued and have been replaced by a different model. The radios are 12 years old and are reaching the end of their life span. Also, repair parts are becoming less and less available. We are requesting that \$20,000.00 be appropriated for replacement portable radios for all personnel.

**We are quickly approaching a crisis for the safety of our fire personnel and the citizens that we serve. The bunker gear and SCBA situation been discussed with past administration for years to eliminate the situation that we are currently facing, and has simply been ignored. Now the City is in a must purchase position to maintain the safety of our firefighters and citizens.**

This guide explains the requirements taxing districts must follow to create ballot measures for levies seeking voter approval. This guide does not cover regular non-voted levies and benefit assessments. For information about those, see our [Levy Manual \(http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/LevyManual.doc\)](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), also known as the Property Tax Levies Operations Manual.

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This material is intended for general information purposes and does not alter or supersede the Washington State Constitution, the Revised Code of Washington, or any administrative regulations or rulings issued by the Department of Revenue.

## Before Seeking Voter Approval

If you are considering a voted levy, then you have already:

- Reviewed your budget and identified a need to levy additional tax
- Determined the tax is beyond statutory limitations or not subject to limitation
- Adopted a resolution/ordinance authorizing additional tax

When you determine a potential levy is beyond the statutory limits or not subject to limitation and adopt your resolution/ordinance, you are ready to propose a ballot measure for a tax increase.

### What's Required For A Ballot Measure?

Requirements for ballot measures vary by levy type. There are three levy types:

- Regular levies
- Excess levies
- General obligation bonds

To determine the type of voted levy (regular, excess or bond) allowed for your taxing district, see the primary authority chapter of the Revised Code of Washington (RCW) for your type of taxing district.

**Examples:** *a park and recreation district would consult chapter 36.69 RCW*  
*a city transportation authority area would consult chapter 35.95A RCW*

You can also consult our list of voter approved levies by taxing district type within this guide.

## Part 1: Voted Regular Levies, the Levy Limit and Levy Lid Lifts and General Obligation Bonds for Port Districts

### Voted Regular Levies

Voted regular levies run for a length of time set by statute. That time varies from one year to ten years or more. When the initial levy term expires, voter approval is required to renew the levy.

Most voted regular levies are subject to at least one statutory limitation.

#### Ballot Measure Content For Voted Regular Levies

Requirements for voted regular levy ballot titles are specific to the type of taxing district.

For the following taxing districts:	Type of Levy	Ballot Measure Must Contain:
<p>park &amp; recreation (RCW <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.69.145">36.69.145</a>) (<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.69.145">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.69.145</a>)</p> <p>cultural arts, stadium and convention (RCW <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130">67.38.130</a>) (<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130</a>)</p> <p>emergency medical care and service levies (RCW <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069">84.52.069</a>) (<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069</a>) by</p> <p>a county</p> <p>emergency medical service (EMS) district</p> <p>city or town</p> <p>public hospital district</p> <p>urban emergency medical service district</p> <p>regional fire protection service authority</p> <p>fire protection district</p> <p>criminal justice purposes for a county with a population of ninety thousand or less (RCW <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.135">84.52.135</a>) (<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.135">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.135</a>)</p>	Regular	<p>identification of the enacting legislative body</p> <p>the maximum rate (or less) per thousand dollars of assessed value</p> <p>the maximum number of consecutive years allowable</p> <p>a question asking if the ballot measure should be approved</p> <p>RCW <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">29A.36.210</a> (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a>)</p>
<p>emergency medical care and service levies (RCW <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069">84.52.069</a>) (<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.069</a>) by</p> <p>a county</p> <p>emergency medical service (EMS) district</p> <p>city or town</p> <p>public hospital district</p> <p>urban emergency medical service district</p> <p>regional fire protection service authority</p> <p>fire protection district</p>	Regular Permanent EMS	<p>identification of the enacting legislative body</p> <p>language that the levy request is a <b>permanent</b> regular property tax levy</p> <p>the maximum rate (or less) per thousand dollars of assessed value</p> <p>a question asking if the ballot measure should be approved</p> <p>RCW <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">29A.36.210</a> (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a>)</p>
<p>affordable housing districts (RCW <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.105">84.52.105</a>) (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.105">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.105</a>)</p> <p>airport districts (RCW <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=14.08.290">14.08.290</a>) (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=14.08.290">http://apps.leg.wa.gov/rcw/default.aspx?cite=14.08.290</a>)</p>	Regular	<p>identification of the enacting legislative body</p> <p>statement of the subject matter, not to exceed 10 words</p> <p>concise description of the measure, not to exceed 75 words</p> <p>a question asking if the ballot measure should be approved</p> <p>RCW <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071">29A.36.071</a> (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071</a>), <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050">29A.72.050</a> (<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050</a>)</p>
<p>Cultural Access Program (ESHB 2263) by</p> <p>County</p> <p>Group of contiguous counties</p> <p>City, if the county forfeits its option to create the program by June 30, 2017</p>	Regular	<p>Dollar amount of the first levy</p> <p>Estimated levy rate</p> <p>Length of levy period</p>
<p>Regional Transit Authority (2ESSB 5987)</p> <p>District must include a county with a population of 1.5 million or more</p>	Regular	No requirements

#### Sample ballot measures for voted regular levies

## The Levy Limit

Taxing districts are able to increase their highest lawful levy by up to one percent (the “limit factor” ([http://dor.wa.gov/docs/pubs/specialnotices/2009/sn\\_09\\_limitfactorinpropertytaxlevies.pdf](http://dor.wa.gov/docs/pubs/specialnotices/2009/sn_09_limitfactorinpropertytaxlevies.pdf) ”)), depending on the population of the taxing district and the [resolutions/ordinances](http://dor.wa.gov/Docs/Pubs/Prop_Tax/PT_Ordinance.pdf) they adopt.

### Taxing districts with a population less than 10,000

Taxing districts with a population less than 10,000 must adopt a resolution/ordinance to increase their highest lawful levy since 1985 by one percent, for a limit factor of 101 percent. Each year a majority of the governing board of the district must approve a resolution/ordinance to increase their highest lawful levy.

### Taxing districts with a population of 10,000 or more

Taxing districts with a population of 10,000 or more must adopt a resolution/ordinance to increase their highest lawful levy since 1985 by 100 percent plus the [Implicit Price Deflator](http://dor.wa.gov/content/doingbusiness/ipd.aspx) (IPD) or 101 percent, whichever is less. Each year a majority of the governing board of the district must approve a resolution/ordinance to increase their highest lawful levy.

If a taxing district with a population of 10,000 or more adopts a second resolution stating a substantial need for additional funds, the district’s limit factor can be a maximum of 101 percent. The substantial need resolution/ordinance requires approval by a supermajority of the governing board of the district.

## Levy Lid Lifts

As the levy limitation is applied to a district's levy over the years, and the district’s taxable base grows, the rate a district is allowed to levy tends to drift downward from the maximum statutory levy rate. A district may need to raise the levy limit in order to increase revenue.

A levy lid lift is the means to exceed the 101% levy limit. A district may ask its voters to authorize an amount that exceeds the levy limit or "lift the levy lid."

The taxing district can request a Single Year Lid Lift (1 year) or a Multiple Year Lid Lift (up to 6 years). In either case, approval of the lid lift must occur within 12 months of when it will be imposed. The lift is temporary unless the ballot specifically states the resulting levy will be used for future levy limit calculations. RCW [84.55.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.55.050)

## Provisions for single year levy lid lifts and content for ballot titles

### Single year levy lid lifts:

- may be voted at a General Election or a Special Election
- require voter approval of a simple majority
- must be levied within 12 months of voter approval
- increase the district's highest lawful levy above statutory levy limitation for the first year of the lid lift
- levy capacity increase is temporary unless the ballot specifically states the resulting levy will be used in the following years levy limit calculations
- may limit the levy increase for a specific period of time or purpose

### Single year levy lid lift ballot titles must contain:

- identification of the enacting legislative body
- statement of the subject matter, not to exceed 10 words
- a concise description of the measure, not to exceed 75 words
- the dollar rate (levy rate) proposed
- a clear statement of the conditions, if any, which are applicable under RCW 84.55.050(4)
- a question asking if the ballot measure should be approved

RCW 29A.36.071 (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071>), 29A.72.050 (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050>), 84.55.050(1) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.55.050>)

[Sample ballot measures for single year levy lid lifts](#)



## Provisions for multiple year levy lid lifts and content for ballot titles

### Multiple year levy lid lifts:

- may only be voted at a Primary Election or General Election
- require voter approval of a simple majority
- must be levied within 12 months of voter approval
- increase the district's highest lawful levy above statutory levy limitation and establish a limit factor in each of a maximum of 6 subsequent years
- levy capacity increase is temporary unless the ballot specifically states the resulting levy will be used for future levy limit calculations
- funds raised through a lid lift can be supplanted in counties with a population of 1.5 million *or more*, when approved by the voters between July 26, 2009 and December 31, 2011
- funds raised through a lid lift can be supplanted in counties with a population *less than* 1.5 million, when approved by voters after July 26, 2009

### Multiple year levy lid lift ballot titles must contain:

- identification of the enacting legislative body
- statement of the subject matter, not to exceed 10 words
- a concise description of the measure, not to exceed 75 words
- the dollar rate (levy rate) proposed only for the first year of the consecutive years
- the limit factor, or a specific index to be used for determining a limit factor (i.e. Consumer Price Index) by which the regular tax levy will be increased in each of the subsequent consecutive years
- the limited purpose for the increase
- a question asking if the ballot measure should be approved

RCW [29A.36.071](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071>), [29A.72.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050>), [84.55.050\(2\)](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.55.050(2)) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.55.050>)

[Sample ballot measures for multiple year levy lid lifts](#)

## General Obligation Bonds for Port Districts

General obligation bonds issued by port districts have significant differences from the general obligation bonds discussed in Part 3 of this guide. General obligation bonds issued by port districts are not excess levies (though the tax base includes Timber Assessed Value).

Port districts must receive voter approval for most general obligation bond levies. A port district general obligation bond levy is a regular levy subject to some statutory limitations.

### Port district general obligation bond ballot titles must contain:

- identification of the enacting legislative body
- statement of the subject matter, not to exceed 10 words
- a concise description of the measure, not to exceed 75 words
- the maximum amount of the indebtedness to be authorized
- the maximum term any bonds may have
- a description of the purpose or purposes of the bond issue
- whether excess property taxes will be levied to pay and retire such bonds
- a question asking if the ballot measure should be approved

RCW [53.36.030](http://apps.leg.wa.gov/rcw/default.aspx?cite=53.36.030) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=53.36.030>), [39.36.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=39.36.050) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=39.36.050>), [39.40.010](http://apps.leg.wa.gov/rcw/default.aspx?cite=39.40.010) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=39.40.010>), [84.52.056](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056>), [29A.36.071](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071>)

## Part 2: Excess levies and general obligation bonds

### Excess levies

Excess levies are imposed over and above regular property tax levies. Most excess levies require voter approval by a supermajority (60%). Local school district levies for maintenance and operations, transportation vehicle funds, or construction, modernization, or remodeling of school facilities under [RCW 84.52.053](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053>) require a simple majority approval.

While several taxing districts have specific statutes authorizing excess levies, many taxing districts fall under the general excess levy statute, RCW [84.52.052](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052>).

Voter-approved excess levies are not subject to the statutory limitations.

#### **Excess levy ballot titles must contain:**

- identification of the enacting legislative body
- statement of the subject matter, not to exceed 10 words
- a concise description of the measure, not to exceed 75 words
- a question asking if the ballot measure should be approved

[RCW 29A.36.071](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071>), [29A.72.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050>)

[Sample ballot measures for excess levies](#)

## General obligation bonds

As a subcategory of the excess levy, a general obligation bond is backed by the taxing district's ability to levy tax.

The taxing district must receive voter approval to issue a general obligation bond. The district can levy an amount sufficient to pay principal and interest for the bonded debt.

The major difference between an excess levy and a bond is time. A bond has a longer duration than an excess levy. Taxing districts issue bonds to pay for long-term projects such as buildings, infrastructure, schools and sewer systems. Typical bond levies include:

- Construction Bonds
- Transportation Vehicle Fund Bonds
- Technology Bonds

While several taxing districts have specific statutes authorizing issuance of bonds, many taxing districts fall under the general bond statute, RCW [84.52.056](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056>).

Voter-approved bond levies are not subject to the statutory limitations.

### General obligation bond ballot titles must contain:

- identification of the enacting legislative body
- statement of the subject matter, not to exceed 10 words
- a concise description of the measure, not to exceed 75 words
- the maximum amount of the indebtedness to be authorized
- the maximum term any bonds may have
- a description of the purpose or purposes of the bond issue
- whether excess property taxes will be levied to pay and retire such bonds
- a question asking if the ballot measure should be approved

RCW [29A.36.071](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.071>), [29A.72.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.72.050>), [39.36.050](http://apps.leg.wa.gov/rcw/default.aspx?cite=39.36.050) (<http://apps.leg.wa.gov/rcw/default.aspx?cite=39.36.050>)

[Sample ballot measures for general obligation bonds](#)

## Part 3: Seeking voter approval

### Writing Concise Descriptions for Ballot Measures

The city or town attorney, or the county prosecuting attorney is responsible for preparing the concise description. In practice, the taxing district staff and/or their independent counsel may propose language for a ballot measure, but appropriate counsel is legally responsible for writing and defending the measure.

<b>Jurisdiction</b>	<b>Who is Appropriate Counsel</b>
City:	City Attorney
Town:	Town Attorney
County:	County Prosecuting Attorney
Local Government (other than City/ Town/County)	Prosecuting Attorney of the county within which the majority area of the district is located

*Department of Revenue recommends the Assessor or Assessor's levy staff review the ballot measure prior to filing with the Auditor. This provides the Assessor's staff an opportunity to bring forward potential issues they may have with interpreting the levy.*

### Timing

To place a measure on the ballot, the county auditor must receive the taxing district's ordinance or resolution no later than 45 days before a special election or 84 days before the primary or general election. The appropriate counsel must review or write the ballot title language and provide their approved language to the county auditor.

The county auditor provides notice of the ballot title language (as approved by appropriate counsel), to the district proposing the measure, the county or municipality, and any other person who requests a copy. RCW [29A.36.080](http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.080) (<http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.080>)

Anyone not satisfied with the ballot title as written may appeal to the superior court of the county where the question is to appear on the ballot. Petitions of appeal must be submitted within 10 business days of the time the ballot title is first filed with the county auditor. The court will render its decision and provide the county auditor a ballot title that it determined meets the requirements of chapter 29A.36 RCW. The decision of the superior court is final. The ballot title or statement as certified will be the established ballot title. RCW [29A.36.090](http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.090) (<http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.090>)

Due to the time constraints for submitting resolutions, approval of ballot title language, and the appeal of ballot title language, your county may have a coordinated process. Check with your [county auditor](http://www.sos.wa.gov/Elections/auditors.aspx) (<http://www.sos.wa.gov/Elections/auditors.aspx>) and your [city or town](http://www.mrsc.org/byndmrsc/cities.aspx) (<http://www.mrsc.org/byndmrsc/cities.aspx>) attorney/[county prosecuting attorney](http://www.waprosecutors.org/counties.html) (<http://www.waprosecutors.org/counties.html>) to verify the established process used in your county.

## Election Dates

Election dates determine when a county can begin collecting the tax levy. Most levies require tax collection within 12 months of receiving voter approval. To collect tax *next year* from a levy you are considering during the *current year*, the election can be no later than November. A tax levied in November would be due on April 30 of the following year.

General obligation bond and EMS levies do *not* have a requirement for collection within 12 months of receiving voter approval.

### **Election Type Election Date**

Primary: The third Tuesday in August

General: The first Tuesday after the first Monday of November

### **Special: For Elections Held 1/1/2012 and after**

The second Tuesday in February

The third Tuesday in April (for 2012 only)

The fourth Tuesday in April (for 2013 and after)

The date of the Primary Election

The first Tuesday after the first Monday of November

Any time to meet the needs resulting from an act of God - RCW 29A.04.330(4)

The Legislature may set additional special election dates by statute

Election dates revised in 2011 by ESSB 5171

## Part 4: List of voter approved levies by taxing district type

No.	Type of Taxing District	Type of Levy	Approval Requirement	Validation Requirement	Cite	Duration
1	Affordable Housing	Regular	Majority	None	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.105">RCW 84.52.105</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.105">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.105</a> ), Ballot must conform to: <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">84.52.054</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">29A.36.071</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071</a> )	Up to 10 Years
2	Air Pollution Control District	Excess	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=70.94.091">RCW 70.94.091</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=70.94.091">http://apps.leg.wa.gov/RCW/default.aspx?cite=70.94.091</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 7, Sec. 2(a) of Washington Constitution</a> ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
3	Airport District	Regular	Majority	None	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=14.08.290">RCW 14.08.290</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=14.08.290">http://apps.leg.wa.gov/RCW/default.aspx?cite=14.08.290</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">29A.36.071</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071</a> )	No duration limit
4	Cemetery District	Excess (General)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.290">RCW 68.52.290</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.290">http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.290</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.310">68.52.310</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.310">http://apps.leg.wa.gov/RCW/default.aspx?cite=68.52.310</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">84.52.052</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">84.52.054</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 7, Sec. 2(a) of Washington Constitution</a> ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
5	City (General Levy)	Excess (General)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">RCW 84.52.052</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">84.52.054</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 7, Sec. 2(a) of Washington Constitution</a> ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
6	City (General Levy)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">RCW 84.52.056</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">29A.36.071</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.071</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 8, Sec. 6</a> ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 8, Sec. 6</a>	Length of bond
7	City or Town EMS	Regular	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">RCW 29A.36.210</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">84.52.069</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
8	City or Town EMS	Regular	50%	None	<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">RCW 29A.36.210</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">84.52.069</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
9	City Transportation Authority Area	Regular	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.100">RCW 35.95A.100</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.100">http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.100</a> ), Ballot must conform to: <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">29A.36.210</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210</a> )	Specified by ballot; may be unlimited
10	City Transportation Authority Area	Excess (General)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070">RCW 35.95A.070</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070">http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">84.52.052</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">84.52.054</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> )	1 Year
11	City Transportation Authority Area	Excess (Bond)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070">RCW 35.95A.070</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070">http://apps.leg.wa.gov/RCW/default.aspx?cite=35.95A.070</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">84.52.056</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">39.36.050</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.52.351">29A.52.351</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.52.351">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.52.351</a> )	Specified by ballot; may be unlimited
12	County Current Expense Budget District	Excess (General)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">RCW 84.52.052</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">84.52.054</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">Art. 7, Sec. 2(a) of Washington Constitution</a> ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
13	County Current Expense Budget District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">RCW 84.52.056</a> ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> )	Length of Bond
14	County EMS	Regular	60%	40% of voters voting in the last preceding general election	<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">RCW 29A.36.210</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">84.52.069</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
15	County EMS	Regular	50%	none	<a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">RCW 29A.36.210</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">84.52.069</a> ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy

16	County Ferry District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.60.140 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.140">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.140</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
17	County Rail District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.60.040(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.040">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.040</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
18	County Rail District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 36.60.040(2) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.040">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.60.040</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ),	Length of Bond
19	County Road District	Excess (General)	60%	40% of voters voting in the last preceding general election	84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
20	County Road District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> )	Length of Bond
21	Criminal Justice	Regular	60%	40% of voters voting in the last preceding general election	RCW 84.52.135 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.135">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.135</a> ), 29A.36.210(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210</a> )	6 Years
22	Cultural Arts, Stadium, and Convention District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 67.38.130(2) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
23	Cultural Arts, Stadium, and Convention District	Regular	60%	40% of voters voting in the last preceding general election	RCW 67.38.130(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130</a> ), 29A.36.210(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210</a> )	6 Years
24	Cultural Arts, Stadium, and Convention District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 67.38.130(3) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=67.38.130</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> ).	Length of Bond
25	Cultural Access Program	Regular	Majority	None	ESHB 2263 ( <a href="http://lawfilescxt.leg.wa.gov/biennium/2015-16/Pdf/Bills/Session%20Laws/House/2263-S.L.pdf">http://lawfilescxt.leg.wa.gov/biennium/2015-16/Pdf/Bills/Session%20Laws/House/2263-S.L.pdf</a> ) section 403 (levy authority & ballot measure requirements same cite.)	Up to 10 years
26	Emergency Medical Service	Regular	60%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
27	Emergency Medical Service	Regular	50%	None	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
28	Emergency Medical Service	Excess (General) (if county is less than 1000 pop./sq mile)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> )	1 Year
29	EMS Services District	Regular	60%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
30	EMS Services District	Regular	50%	None	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
31	Fire Protection District	Excess (M&O)	60%	40% of voters voting in the last preceding general election	RCW 84.52.130 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.130</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 to 4 Years
32	Fire Protection District	Excess (Construction)	60%	40% of voters voting in the last preceding general election	RCW 84.52.130 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.130">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.130</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 to 6 Years
33	Fire Protection District	Excess (Bond)	60%	40% of voters voting in the last preceding general election		Length of Bond



34	Fire Protection District EMS	Regular	50%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	1 year levy or permanent levy
35	Fire Protection District EMS	Regular	50%	none	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
36	Flood Control Zone District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 86.15.160(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=86.15.160">http://apps.leg.wa.gov/RCW/default.aspx?cite=86.15.160</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
37	Flood Control Zone District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 86.15.160 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=86.15.160">http://apps.leg.wa.gov/RCW/default.aspx?cite=86.15.160</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 8, Sec. 6 ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> ) and Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
38	Library District (Inter-County Rural)	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
39	Library District (Inter-County Rural)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 27.12.222 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222">http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
40	Library District (Island)	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
41	Library District (Island)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 27.12.222 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222">http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
42	Library District (Rural County)	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
43	Library District (Rural County)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 27.12.222 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222">http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
44	Library District (Rural)	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
45	Library District (Rural)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 27.12.222 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222">http://apps.leg.wa.gov/RCW/default.aspx?cite=27.12.222</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
46	Lid Lift	Regular	Majority	None	RCW 84.55.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.55.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.55.050</a> )	1 Year; Multiple Years (up to 6 Years)
47	Metropolitan Park District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 35.61.210 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=35.61.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=35.61.210</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
48	Metropolitan Park District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
49	Mosquito Control District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 17.28.252 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.252">http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.252</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
50	Mosquito Control District	Regular	Majority	Persons voting on the proposition	RCW 17.28.100 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.100">http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.100</a> )	1 Year at time of formation



51	Municipal Control District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 17.28.260, 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.260">http://apps.leg.wa.gov/RCW/default.aspx?cite=17.28.260</a> ), 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Up to 10 Years
52	Other Districts Except School Districts	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> )	1 Year (Fire Districts up to 6 Years)
53	Other Districts Except School Districts (all taxing districts not otherwise noted with a specific statute for excess bonds fall under the general bond statute)	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
54	Park & Recreation District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
55	Park & Recreation District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
56	Park & Recreation District	Regular	60%	40% of voters voting in the last preceding general election	RCW 36.69.145 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.69.145">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.69.145</a> ), 29A.36.210(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210</a> )	6 Years
57	Park & Recreation Service Area	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
58	Park & Recreation Service Area	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
59	Park & Recreation Service Area	Regular	60%	40% of voters voting in the last preceding general election	RCW 36.68.525 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.68.525">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.68.525</a> ), 29A.36.210(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/RCW/default.aspx?cite=29A.36.210</a> )	6 Years
60	Port District (Dredging, canal construction or land leveling or filling purposes)	Regular	Majority	40% of voters voting in the last preceding general election	RCW 53.36.070 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.070">http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.070</a> )	1 year
61	Port District (Industrial Development District)	Regular	Majority	40% of voters voting in the last preceding general election	RCW 53.36.100 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.100">http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.100</a> )	6 years (this is considered the second period of up to three 6 year periods) (Note: First 6 year period does not require voter approval)
62	Port District (Industrial Development District -- by a district in a county bordering the Pacific Ocean)	Regular	Majority	40% of voters voting in the last preceding general election	RCW 53.36.100 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.100">http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.100</a> )	6 years (this is considered the third period of up to three 6 year periods) (Note: First 6 year period does not require voter approval)
63	Port District	Regular (Bond)	60%	40% of voters voting in the last preceding general election	RCW 53.36.030(4) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.030">http://apps.leg.wa.gov/RCW/default.aspx?cite=53.36.030</a> ), 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> )	Up to 50 years
64	Public Facilities Districts	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.100.050(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.100.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.100.050</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year

65	Public Facilities Districts	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 30.100.020 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=30.100.020">http://apps.leg.wa.gov/rcw/default.aspx?cite=30.100.020</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
66	Public Hospital District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 70.44.060(6) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.060">http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.060</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
67	Public Hospital District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 70.44.060(5)(b) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.060">http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.060</a> ), 70.44.110 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.110">http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.110</a> ), 70.44.130 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.130">http://apps.leg.wa.gov/rcw/default.aspx?cite=70.44.130</a> ), 39.46.110 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=39.46.110">http://apps.leg.wa.gov/rcw/default.aspx?cite=39.46.110</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Up to 30 years
68	Public Hospital EMS	Regular	60%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
69	Public Hospital EMS	Regular	50%	None	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
70	Regional Fire Protection EMS	Regular	60%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
71	Regional Fire Protection EMS	Regular	50%	none	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
72	Regional Fire Protection Service Authority	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 52.26.140(2) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=52.26.140">http://apps.leg.wa.gov/rcw/default.aspx?cite=52.26.140</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> )	1 Year
73	Regional Fire Protection Service Authority	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 52.26.130(3) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=52.26.130">http://apps.leg.wa.gov/rcw/default.aspx?cite=52.26.130</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056</a> )	Up to 25 Years
74	Regional Transit Authority	Regular	Majority	None	RCW 81.104.175 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=81.104.175">http://apps.leg.wa.gov/rcw/default.aspx?cite=81.104.175</a> ) (no ballot measure requirements)	No specified
75	Roads & Bridge Service District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.83.030(1) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.030">http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.030</a> ), 36.83.040 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.040">http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.040</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
76	Roads & Bridge Service District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 36.83.030(2) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.030">http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.030</a> ), 36.83.040 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.040">http://apps.leg.wa.gov/rcw/default.aspx?cite=36.83.040</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> ) and Art. 8, Sec. 6 ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Up to 40 Years
77	School Districts	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 28A.530.010 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.010">http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.010</a> ), 020 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.020">http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.020</a> ), 030 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.030">http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530&amp;full=true#28A.530.030</a> ), 080 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530.080">http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.530.080</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
78	School Districts	Excess (M&O)	50%	None	RCW 84.52.053(1) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 to 4 Years; Can only have one at a time.
79	School Districts	Excess (Transportation)	50%	None	RCW 84.52.053(1) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> ), 28A.160.130(1)(c) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.160.130">http://apps.leg.wa.gov/rcw/default.aspx?cite=28A.160.130</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 Years
80	School Districts	Excess (Construction)	50%	None	RCW 84.52.053(1) ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 to 6 Years

ID	SUBJECT	EXCESS (Capital Project Levy / Technology)	PERCENTAGE	THRESHOLD	RCW	TERMS
81	SCHOOL Districts	Excess (Capital Project Levy / Technology)	50%	NONE	RCW 84.52.053 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.053</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	2 to 3 Years
82	Solid Waste Disposal District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.58.150 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.58.150">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.58.150</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
83	Solid Waste Disposal District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 36.58.150 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.58.150">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.58.150</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
84	Transportation Benefit District	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 36.73.060(1) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.73.060">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.73.060</a> ), 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
85	Transportation Benefit District	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 36.73.060(2) ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=36.73.060">http://apps.leg.wa.gov/RCW/default.aspx?cite=36.73.060</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Length of Bond
86	Urban EMS District	Regular	60%	40% of voters voting in the last preceding general election	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Initial 6 or 10 year levy or permanent levy
87	Urban EMS District	Regular	50%	None	RCW 29A.36.210 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210">http://apps.leg.wa.gov/rcw/default.aspx?cite=29A.36.210</a> ), 84.52.069 ( <a href="http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069">http://apps.leg.wa.gov/rcw/default.aspx?cite=84.52.069</a> )	Uninterrupted continuation of 6 or 10 year levy
88	Water / Sewer district	Excess (Bond)	60%	40% of voters voting in the last preceding general election	RCW 57.20.105 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=57.20.105">http://apps.leg.wa.gov/RCW/default.aspx?cite=57.20.105</a> ) and .019 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=57.20.019">http://apps.leg.wa.gov/RCW/default.aspx?cite=57.20.019</a> ), 84.52.056 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.056</a> ), 39.36.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=39.36.050</a> ), Art. 7, Sec. 2(b) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	Up to 30 Years
89	Water / Sewer district	Excess (At Time of Formation)	60%	40% of voters voting in the last preceding general election	RCW 57.04.050 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=57.04.050">http://apps.leg.wa.gov/RCW/default.aspx?cite=57.04.050</a> ) Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year
90	Water / Sewer district	Excess (General)	60%	40% of voters voting in the last preceding general election	RCW 84.52.052 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.052</a> ), 84.52.054 ( <a href="http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054">http://apps.leg.wa.gov/RCW/default.aspx?cite=84.52.054</a> ), Art. 7, Sec. 2(a) of Washington Constitution ( <a href="http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx">http://leg.wa.gov/LawsAndAgencyRules/Pages/constitution.aspx</a> )	1 Year

## References

[Revised Code of Washington \(RCW\) \(http://apps.leg.wa.gov/rcw/\)](http://apps.leg.wa.gov/rcw/)

[Washington Administrative Code \(WAC\) \(http://apps.leg.wa.gov/wac/\)](http://apps.leg.wa.gov/wac/)

[Washington State Legislature \(http://www.leg.wa.gov/legislature/\)](http://www.leg.wa.gov/legislature/)

[Municipal Research and Services Center of Washington \(http://www.mrsc.org/index.aspx\)](http://www.mrsc.org/index.aspx)

[Association of Washington Counties \(http://www.wacounties.org/\)](http://www.wacounties.org/)

[Association of Washington Cities \(http://www.awcnet.org/portal/StudioNew.asp?webid=1&mode=B1\)](http://www.awcnet.org/portal/StudioNew.asp?webid=1&mode=B1)

<http://www.awcnet.org/portal/StudioNew.asp?webid=1&mode=B1>

[Property Tax Levies \(Levy Manual\)](#)

[Washington State Tax Statistics \(Property Taxes – Part 3\)](#)

[How the 1% Property Tax Limit Works](#)

<http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/PropertyTax/OnePercentOnA.aspx>

– Q & A on the 101% Limit

[Resolution / Ordinance Procedures for Property Tax Increases](#)

[http://dor.wa.gov/docs/Pubs/Prop\\_Tax/PT\\_Ordinance.pdf](http://dor.wa.gov/docs/Pubs/Prop_Tax/PT_Ordinance.pdf) – Detail on Ordinances (includes sample language)

## Sample Ballot Measures – Voted Regular Levies

Proposition No. 1 Submitted by the City of (SAMPLE)  
 Proposition Establishing An Emergency Medical Services Tax Levy

Ballot Title: Shall the City of (SAMPLE), Washington be authorized to impose a regular property tax levy of (\$0.##) per thousand dollars of assessed valuation for each of six consecutive years for Emergency Medical Services?

Yes / No

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Proposition No. (#)  
 Fire Protection District (##)  
 Emergency Medical Services - 6 Year Levy

Shall Fire Protection District (##) be authorized to levy a regular property tax in the sum of (\$.##) per one thousand dollars of assessed valuation beginning in 2010, to be collected for six consecutive years beginning in 2011 for the provision of Emergency Medical Services as provided in District Resolution No. (###-##)?

Yes / No

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(SAMPLE) Fire District  
 (SAMPLE) County, Washington  
 Emergency Medical Services - 10 Year Levy

The Board of Commissioners of the (SAMPLE) Fire Department adopted Resolution (##) concerning a proposition to impose an emergency medical services property tax levy. This proposition would authorize the Board of Commissioners to fund emergency medical services for its citizens by imposing a regular property tax levy of (\$0.##) per \$1,000 assessed value for a period of 10 consecutive years beginning in 2010 for collection in 2011.

Should this proposition be enacted into law?

Yes / No

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City of (SAMPLE)  
 Permanent EMS Levy Authorization

The (SAMPLE) City Council passed Resolution No. (##) concerning a City Dedicated EMS Levy. This proposition would authorize the City of (SAMPLE) to impose a permanent regular property tax levy of up to (twenty-five) cents per thousand dollars of assessed valuation (.25/1,000.00), beginning January 1, 2011. The proceeds generated by the levy will be used to fund additional firefighters and equipment, maintain fire engines, implement a non-transport Firefighter / Paramedic program, and fund an additional emergency dispatcher, thereby enhancing emergency medical care or emergency medical services, pursuant to RCW 84.52.069. Shall the City of (SAMPLE) be authorized to impose a PERMANENT regular property tax levy of 25 cents or less per thousand dollars of assessed valuation?

Yes / No

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City of (SAMPLE) - Proposition (##)  
 The City of (SAMPLE) Proposition (##) concerns a seven year property tax increase for low income housing assistance.

This proposition would fund affordable housing and housing needs of low income households. It authorizes regular property tax collection above limits otherwise allowed by state law. It allows (\$##,###,###) additional taxes over seven years beginning in 2011, limited to (\$##,###,###) annually. In 2011, increase would be up to (\$0.##) per \$1,000 of assessed value. The City's total regular property tax rate would not exceed the state law limit of \$3.60 per \$1,000 of assessed value. Should this housing levy be approved?

Yes / No

Those in favor shall vote "Yes"; those opposed shall mark their ballots "No".

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## Sample Ballot Measures – Single Year Lid Lift

(SAMPLE) County Hospital District No. (##)

Proposition No. (#)

Single Year Temporary Levy Lid Lift (with specific time period)

The Commissioners of (SAMPLE) Hospital District adopted Resolution No (#) concerning a proposition to increase its regular property tax levy. If approved, this proposition would authorize the District to set its 2010 regular property tax levy rate at (\$.#) per \$1,000 assessed value to fund health services. The newly established dollar limitation would remain in effect for a period of 10 years. Should this proposition be:

Approved / Rejected

---

(SAMPLE) County Rural Library District

Proposition No. (#)

Single Year Levy Lid Lift - Permanent

Library Operations & Maintenance

The (SAMPLE) county Rural Library District Board of Trustees adopted Resolution No. (#####) concerning property taxes for community libraries. This proposition would enable the District to generate and maintain its community libraries and library services by increasing the property tax levy rate from the current rate of (\$#.##) per \$1,000 of assessed valuation to (\$#.##) per \$1,000 of assessed valuation for collection in 2011, as allowed by Chapter 84.55 RCW. Thereafter, such levy amount would be used to compute limitations for subsequent years as allowed by chapter 84.55 RCW. Should this proposition be approved?

Yes / No

---

## Sample Ballot Measures – Multiple Year Lid Lifts

Fire Protection District No. (##) - (SAMPLE)

Proposition No. (#)

Levy Lid Lift - Temporary

The Board of Fire Commissioners of (SAMPLE) County Fire Protection District No. (##) adopted Resolution No. (###-##) proposing to increase the District's regular property tax levy. The proposition would restore the District's regular property tax levy for maintenance and operations to (##) per \$1000 of assessed value for collection in 2011 and authorize setting the limit factor at 106% (but not to exceed a rate of \$1.10) for each of the five succeeding years. Should this proposition be:

Approved / Rejected

---

Fire Protection District No. (#) – (SAMPLE)

Proposition No. (#)

Levy Lid Lift - Permanent

The Board of Fire Commissioners of fire Protection District No. (#) (SAMPLE) County, Washington, adopted Resolution No. (##-##-##) concerning a proposition to restore the District's regular property tax levy. The proposition authorizes the District to restore its regular property tax levy to an amount not to exceed (\$#.##) per \$1,000 of assessed value for collection in 2011 to pay operational cost increases, and set the limit factor at 100% plus the annual percentage change in the Consumer Price Index (as identified in the Resolution) for each of the five succeeding years (2012- 2016). 2016 levy amount will be used to calculate subsequent levy limits. Should this proposition be:

Approved / Rejected

---

## Sample Ballot Measures – Excess Levies

Proposition No. (#)  
Town of (SAMPLE)  
2011 Fire Protection Services

The (SAMPLE) Town Council enacted Resolution (##-##) concerning a proposition to finance 2011 fire protection services. This proposition would authorize the Town to levy an excess property tax in 2010 on all taxable property within the Town of (SAMPLE) in an approximate rate of (\$0.##) per \$1,000 of assessed value to raise (\$##,###) to be used to provide adequate services in 2011.

Should this proposition be approved?

Yes / No

---

Town of (SAMPLE)  
Proposition No. (#)  
Fire Protection Service Excess Levy

The (SAMPLE) Town Council enacted ordinance No. (####) concerning a proposition to finance the 2011 fire protection services. This proposition would authorize the City to levy an excess property tax on all taxable property within the Town of (SAMPLE) in an approximate rate of (\$#.##) per \$1,000 of 2010 assessed value to raise (\$##,###) to be collected and used to provide adequate fire protection services in 2011. Should this proposition be approved?

Yes / No

---

(SAMPLE) Park and Recreation District (#)  
Proposition No. (#)

Shall (SAMPLE) Park and Recreation District (#) be authorized to impose a special tax levy of (\$0.##) per \$1,000 dollars of assessed valuation, to be collected in the year 2010, in order to collect (\$##,###) for maintenance and operation for 2010?

Yes / No

---

Proposition No. (#)  
Submitted by (SAMPLE) County  
(SAMPLE) Water District Special Levy

The (SAMPLE) County Council adopted Resolution (###) concerning levy authority for financing the new water district's preliminary expenses. This proposition will authorize the (SAMPLE) Water District, if formed, to impose and levy, upon all taxable property within the district, and at the earliest time permitted by law, a single-year special levy of (\$#.##) per thousand dollars of assessed valuation, with the proceeds of the levy being available for payment of the district's preliminary expenses, and for the payment of other district general expenses, as described in Resolution (###). Should this proposition be approved?

Yes / No

---

CITY OF (SAMPLE)  
Proposition No. (#)  
Maintenance and Operation Levy

The Board of Directors of (SAMPLE) Cemetery District No. (#) adopted resolution (##-##) on (DATE) concerning a proposition to finance 2011 maintenance and operation expenses. This proposition would authorize the district to levy an excess property tax on all taxable property within the district at an approximate rate of (\$0.##) per \$1,000 of 2010 assessed value to raise \$##,###.##) to be collected in 2011 and provide support of the district's maintenance and operation expenses. Should this proposition be approved?

Yes / No

(SAMPLE) Mosquito Control District  
 Proposition No. (#)

Shall an excess levy be collected in 2011, requiring (\$0.##) per \$1,000 assessed valuation of the (SAMPLE) Mosquito Control District, not to exceed (\$#,####) total for the district be levied?

Yes / No

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(SAMPLE) School District No. (###)  
 Proposition No. (#)

Program and Facilities Maintenance and Operations Levy

The Board of Directors of (SAMPLE) School District No. (###) approved a proposition for educational levies. This proposition provides for the support of educational programs, facilities maintenance and operations by authorizing the levy of the following excess taxes, to replace an expiring levy, on all taxable property within the District, as specified in District Resolution No. (##-####).

Collection Years	Approximate Levy Rate/ \$1,000 Assessed Value	Levy Amount
2011	\$2.28	\$5,600,000
2012	\$2.28	\$6,000,000
2013	\$2.28	\$6,375,000
2014	\$2.28	\$6,750,000

Should this proposition be approved?

Yes / No

---

(SAMPLE) School District No. (###)  
 Proposition No. (#)

Technology and Capital Projects Levy

The Board of Directors of (SAMPLE) School District No. (###) adopted Resolution No. (##-##-##) concerning a capital and technology modernization levy. The proposition authorizes facility modernization by implementing technology facilities and projects and the application and modernization of technology systems for operations and instruction and payments to (SAMPLE) School District for (SAMPLE) High School expansion; and authorizes the following excess levies for such purposes on all taxable property within the District:

Collection Year	Approximate Levy Rate per \$1,000 of Assessed Value	Levy Amount
2011	\$0.340	\$400,000
2012	\$0.337	\$400,000

As provided in District Resolution No. (##-##-##). Should this proposition be approved?

Yes / No

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## Sample Ballot Measures – Bond Levies

City of (SAMPLE)  
Street Improvements and Transportation  
General Obligation Bonds - \$(#,###,###)  
Proposition No. (##)

The City Council of the City of (SAMPLE) passed Ordinance No. (##-####) concerning this proposition. This proposition authorizes the City to acquire, construct, install and equip street improvements, rights of way, traffic signals and other transportation and street capital projects, issue general obligation bonds in the principal amount of not to exceed \$(#,###,###), maturing within a maximum of 20 years, and levy property taxes annually in addition to regular tax levies to repay such bonds, all as provided in Ordinance No. (##-####). Should this proposition be:

Approved / Rejected

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Proposition (#)  
Fire Protection District No. (#)  
(SAMPLE) County, Washington  
Bonds to Renovate Fire Stations and Acquire Emergency Medical and Fire Fighting Equipment

The Board of Fire Commissioners of Fire Protection District No. (#), (SAMPLE) County, Washington adopted Resolution No. (####-##) concerning a proposition to renovate fire stations and acquire equipment. This proposition would authorize the District to renovate and expand existing fire stations (including constructing additional living and working space for emergency medical personnel and space for ambulances, emergency medical vehicles, and equipment), acquire emergency medical and fire fighting equipment and vehicles, and make capital improvements; issue no more than \$(#,###,###) of general obligation bonds maturing within 18 years; and levy annual excess property taxes to repay the bonds, as provided in Resolution No. (####-##). Should this proposition be:

Approved / Rejected

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City of (SAMPLE)  
Proposition No. (#)  
General Obligation Fire Bonds – (\$##,###,###) (Fire Department Improvements)

The Mayor recommended and the City Council of the City of (SAMPLE), Washington, passed Ordinance No.(##-####), concerning a proposition to finance Fire Department improvements. This proposition would authorize the City to acquire new and improve existing firefighting and lifesaving apparatus, vehicles and equipment, construct new and renovate existing fire stations and facilities, modernize Fire Department technology and data/communication systems and equipment, and acquire land for future fire stations and facilities; issue no more than (\$##,###,###) of general obligation bonds maturing within 11 years; and levy annual excess property taxes to repay the bonds, as provided in Ordinance No. (##-####). Should this Proposition be:

Approved / Rejected

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**TAB - H**

## **STAFF REPORT**

To: Mayor Schiller and Councilmember's  
From: Wendy Collins, Clerk-Treasurer  
Date: June 14, 2017  
Re: Financial Policies

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During the 2015 audit, the State Auditor's Office strongly recommended the City create policies for significant accounting systems.

Attached is a Financial Policy staff prepared for the Council's review. As the City continues to grow and develop, this policy will be updated as necessary.

### **Action Requested:**

Please accept and authorize the Mayor to implement the new Financial Policy.

# City of McCleary Financial Policies

## Effective Date:

### Table of Contents

- Section 1. Purpose
- Section 2. Budget Policies
- Section 3. Reserve Policies
- Section 4. General Fund
- Section 5. Utilities
- Section 6. Other Funds
- Section 7. Accounting & Financial Reporting Policies
- Section 8. Debt Policies
- Section 9. Short-Term Debt Policies
- Section 10. Long -Term Debt Policies
- Section 11. Investment Policy

## Section 1. Purpose

As stewards of the public's resources, the City Council and Mayor ensure sound financial management of the City over the long-term. The following set of Financial Policies provides consistent guidance to financial and budget decisions. This set of well- designed policies also provides assurances to the citizens, creditors, grantors and others interested in the City's financial condition that the city is operated in a fiscally sound manner.

## Section 2. Budget Policies

As required by State law, and by practical financial management, the City will annually prepare a balanced operating budget where projected resources meet or exceed projected needs. Additionally to be fiscally sound the budget will:

- Fund recurring operating expense with recurring revenues so that ongoing needs are not adversely impacted by the loss of one-time revenues.
- Allow for funding one-time needs with non-recurring revenues wherever possible.
- Provide sufficient resources to the Reserve Fund so that it can reasonably respond to critical unforeseen needs of the City without requiring the City to divert resources from other important services.
- Establish utility rates sufficient to provide net positive operating results and to meet or exceed any revenue bond coverage requirements.
- Align with Council and Citizen priorities.
- Get the best value for each tax dollar.
- Foster continuous learning in the City.
- Build regional cooperation.
- Measure progress towards priorities.

Annual operating budgets should provide for design, construction, maintenance and replacement of the City's capital, plant, and equipment consistent with the Capital Facilities Plan including the related cost for operating such new facilities.

The City will maintain all its assets at a level such that it protects the City's capital investment and minimizes future maintenance and replacement costs.

### **Section 3. Reserve Policies**

Reserves provide important protections against the regular fluctuations of local economic conditions and the month-to-month variability of revenue collections. Reasonable reserves provide the working capital needed to support City operations through these cycles and should be set at a level that can sustain City operations for the most adverse conditions that can reasonably be expected. It is most useful to define reserves as a percentage of budgeted expenses so it can be readily converted to the number of days or months the City can operate without receiving additional revenues.

The City of McCleary maintains its accounting records on the cash basis of accounting where revenues and expenses are only recognized when revenues are actually received and expenses when actually paid. Therefore, to properly determine the amount of the reserve in any fund, known liabilities expected to be paid from current resources will be considered as an obligation of existing cash balances so that only the unobligated portion of the cash balance is used to determine the reserve amount.

### **Section 4. General Fund**

The City will strive to build and maintain sufficient General Operating Reserves at a level equal to at least 15% of the total General Fund budgeted revenue, including the beginning fund balance, development review revenue, and any significant one-time revenue. This reserve would exclude any nonrevenue and interfund loans within the current year. The reserve fund is to provide sufficient cash flow to meet daily financial needs and sustain City services in the event of a catastrophic event or a natural/manmade disaster such as an earthquake, windstorm, flood, terrorist attack or a major downturn in the economy. In general, the City shall endeavor to support ongoing operations with ongoing revenues, but may use reserves on a one-time basis to support City services pending the development of a longer term financial solution. However, in no event shall reserves be used longer than one year to support City operations. If reserves are used, the City will begin to replenish these reserves as soon as financially possible.

### **Section 5. Utilities**

The Light & Power, Water, Sewer and Storm Drainage utilities shall maintain sufficient cash reserves to provide for seasonal variability of revenues and to allow it to operate if a monthly billing cycle is disrupted for any reason or a disaster, natural or otherwise, takes place.

### **Section 6. Other Funds**

The other funds of the City are used to account for restricted revenue sources provided for a specifically defined service or expense. Any reserve requirements thought necessary for operations should be determined by the Mayor as part of the budget request.

## **Section 7. Accounting & Financial Reporting Policies**

The City utilizes a “funds” accounting system wherein monies restricted for specific purposes are accounted for in separate “funds” in accordance with national accounting practices. Unrestricted monies will be accounted for in the General Fund. The City maintains its accounting system on the cash basis of accounting as permitted by the State Auditor and will use the BARS chart of accounts as required by the State Auditor. Additionally, the City complies with the systems and controls prescribed by the Office of the State Auditor who establishes procedures and records which reasonably assure safeguarding of assets and the reliability of financial reporting.

The City prepares an annual financial report using the forms prescribed by the State Auditor and is audited on a schedule determined by the State Auditor and as prescribed by State law. The City may, from time-to-time, arrange for additional audits when considered beneficial to the City’s operations. The State Auditor is required to examine the affairs of all local governments at least once every three years. The City is audited annually. The examination must include, among other things, the financial condition and resources of the City, whether the laws and constitution of the State are being complied with, the methods and accuracy of the accounts and reports of the City, and federally funded programs (grants) as required for a “single audit” under OMB A-133. Reports of the auditor’s examinations are required to be filed in the Office of the State Auditor and in the finance department of the City. The Clerk-Treasurer prepares quarterly financial reports showing the budget versus actual revenues and actual expenses and projecting year end results for the General Fund and each utility fund.

## **Section 8. Debt Policies**

The City’s ability to pledge its revenues in support of debt is a valuable “tool” for providing essential public services, but can threaten the City’s financial flexibility and the City’s credit rating if not used wisely. Excessive use of debt can also create an onerous tax burden on city property owners. Therefore, the City adopts the following policies to guide its use of debt:

- Debt will not be used to fund operating expenses, but will be used solely to fund capital expenses (which can include city costs associated with the capital project) and long-term obligations.
- Utility debt will be secured solely by the revenues of the utility or by special assessments in the case of Utility Local Improvement Districts (ULID’s) and will not ordinarily be secured by a general pledge of the City’s revenues.
- The City will annually prepare Schedules of Long-term Debt in the form prescribed by the State Auditor to report its debt outstanding and its compliance with State debt limits.

In the event of extreme economic circumstances or natural or manmade disaster the City will modify these policies to ensure the safety and security of the community.

## **Section 9. Short-Term Debt Policies**

Short-term debt is defined as a period of three years or less.

The City may use short-term debt to cover temporary cash flow shortages, which may be caused by a delay in receipting tax revenues or issuing long-term debt. The City will not use short-term debt for current operations.

The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All interfund short-term borrowing will be subject to Council approval by resolution as approved for interfund loans.

### **Section 10. Long -Term Debt Policies**

Long-term debt is debt which exceeds three years.

The City will utilize long-term borrowing for capital improvements that cannot reasonably be financed on a pay-as-you-go basis from anticipated cash flows.

The City will not use long-term debt for current operations.

Lease purchase financing may be used when the cost of borrowing or other factors make it in the City's best interest.

The City may apply for low interest loan financing through state and federal programs such as the Department of Commerce, Public Works Board, Department of Ecology, Department of Health and any other program created for low interest financing of capital investments.

### **Section 11. Investment Policy**

The City will invest some of its cash balances in a manner designed primarily to ensure monies are available for their intended purposes when they are needed. The Clerk-Treasurer will invest only in investment instruments authorized by State statutes. Investments in the State Treasurer's Local Government Investment Pool (LGIP) are considered reasonably diversified because of the asset allocation policies of the "pool."

**TAB - I**



**STAFF REPORT**

To: Mayor Schiller  
From: Todd Baun, Director of Public Works  
Date: June 8, 2017  
Re: 2018 Six Year Street Plan Public Hearing Date

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The Six-Year Transportation Improvement Program (STIP) is an annual process for local jurisdictions to identify their potential future transportation improvement needs. RCWs 35.77.010 & 36.81.121 require that cities update their program annually and file a copy of the adopted program with the Washington State Department of Transportation before July 1st. Completion of this annual update makes the City eligible to apply for State and Federal grants for transportation project funding.

I have attached the 2018 STIP for your review. The 2018 STIP is the same as the 2017 STIP. Please let me know if you would like to see any changes to the upcoming plan.

The 2018 Six Year Street Plan Public Hearing Date for the June 28<sup>th</sup> Council Meeting.

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
07	1	/ Z141(004)  S. 3rd Street Upper.  Mox Chehalis to E. Oak Street  Intersection improvements, resurface and repair, new curb and gutter, storm, sidewalks and shared bike lane.	WA-05603	06/08/16	06/08/16		689	04	C G O P S T W	0.260	CE	No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
S	RW	2018	STP(R)	86,500		0	13,500	100,000
S	CN	2018	STP(R)	1,424,163		0	222,268	1,646,431
<b>Totals</b>				<b>1,510,663</b>		<b>0</b>	<b>235,768</b>	<b>1,746,431</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
RW	100,000	0	0	0	0
CN	1,646,431	0	0	0	0
<b>Totals</b>	<b>1,746,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
07	2	S. 3rd Street Lower S. 3rd Street Oak St to Simpson Ave  Resurface and repair, New curb and gutter, storm, planter strip where possible, sidewalk, and shared bike lane	WA-05604	06/08/16	06/08/16		689	04	C G O P S T W	0.250		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	PE	2018		0	TIB	61,300	63,000	124,300
P	CN	2019		0	TIB	1,118,700	0	1,118,700
<b>Totals</b>				<b>0</b>		<b>1,180,000</b>	<b>63,000</b>	<b>1,243,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
CN	1,118,700	0	0	0	0
<b>Totals</b>	<b>1,118,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	3	Main Street Realign Main Street 3rd Street to Main Street Realign roadway to correct sight distance issues, New curb and gutter and sidewalk, minimal storm water improvements.	WA-05605	06/28/17	06/28/17			04	O	0.050		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2018		0	OTHER	185,000	10,000	195,000
<b>Totals</b>				<b>0</b>		<b>185,000</b>	<b>10,000</b>	<b>195,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	195,000	0	0	0	0
<b>Totals</b>	<b>195,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	4	West Ash Street Part 1 West Ash St N 9th St to N 7th St Resurface and repair.	WA-05607	06/08/16	06/08/16		689	04	C G O P S T W	0.130		No

Error: Subreport could not be shown.

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
	0	0	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	5	West Ash Street Part 2 Ash Street N 9th St. to N 10th St. Resurface and Repair	WA-05608	06/08/16	06/08/16		689	04	C G O P S T W	0.120		No

Error: Subreport could not be shown.

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
	0	0	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	R/W Required
06	6	Intersection Simpson and Summit Simpson Ave Simpson Ave to Summit Rd Intersection improvements, new curb and gutter, storm, sidewalk, landscaping, and bike lane.	WA-05610	06/08/16	06/08/16		689	04	CGOPS TW	0.020		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	PE	2018		0	TIB	67,000	68,000	135,000
P	CN	2019		0	TIB	1,215,000	0	1,215,000
<b>Totals</b>				<b>0</b>		<b>1,282,000</b>	<b>68,000</b>	<b>1,350,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
PE	135,000	0	0	0	0
CN	0	1,215,000	0	0	0
<b>Totals</b>	<b>135,000</b>	<b>1,215,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	R/W Required
06	7	Summit Road Downtown Summit Rd Simpson Ave to Beck St Resurface, widen, new curb and gutter, storm improvements, sidewalk, landscaping and/or planter strips where possible and bike lane	WA-05611	06/08/16	06/08/16		689	04	C G O P S T W	0.280		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2018		0	TIB	1,352,000	72,000	1,424,000
<b>Totals</b>				<b>0</b>		<b>1,352,000</b>	<b>72,000</b>	<b>1,424,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	1,424,000	0	0	0	0
<b>Totals</b>	<b>1,424,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
			G. Structure ID									
06	8	Summit Road "S" Turn Part 1 Summit Rd Beck St to E. Wildcat Creek Resurface, widen, new curb and gutter, storm, sidewalk, planter strip, and bike lane.	WA-05612	06/08/16	06/08/16		689	04	CG O P S T W	0.330		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2019		0	TIB	1,634,000	87,000	1,721,000
<b>Totals</b>				<b>0</b>		<b>1,634,000</b>	<b>87,000</b>	<b>1,721,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	1,721,000	0	0	0
<b>Totals</b>	<b>0</b>	<b>1,721,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	9	Summit Road "S" Turn Part 2 Summit Rd E Wildcat Creek to SR 108 Resurface, widen, new curb and gutter, storm, sidewalk, planter strip, and bike lane.	WA-05613	06/08/16	06/08/16		689	04	C G O P S T W	0.310		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2019		0	TIB	1,510,000	80,000	1,590,000
<b>Totals</b>				<b>0</b>		<b>1,510,000</b>	<b>80,000</b>	<b>1,590,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	1,590,000	0	0	0
<b>Totals</b>	<b>0</b>	<b>1,590,000</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	R/W Required
08	10	Summit Road North Summit Rd SR 108 to Bear St. Full Depth Reclamation where possible, Resurface, widen, new curb and gutter, storm improvements, sidewalk, planter strips, and bike lanes where possible.	WA-05614	06/08/16	06/08/16		689	04	C O P S T W	0.420		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2020		0	TIB	2,037,000	108,000	2,145,000
<b>Totals</b>				<b>0</b>		<b>2,037,000</b>	<b>108,000</b>	<b>2,145,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	2,145,000	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>2,145,000</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	11	S. 4th Street Downtown S. 4th St Simpson Ave to W. Fir St. Full Depth Reclamation, Resurface, widen, new curb and gutter, storm water system improvements, sidewalk on both sides of road separated from parking areas with planter strips, possible bicycle lanes.	WA-05615	06/08/16	06/08/16		689	04	C G O P S T W	0.140		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2020		0	TIB	1,232,000	65,000	1,297,000
<b>Totals</b>				<b>0</b>		<b>1,232,000</b>	<b>65,000</b>	<b>1,297,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	1,297,000	0	0	0
<b>Totals</b>	<b>0</b>	<b>1,297,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	12	S. 4th Street Residential S. 4th St W. Fir St to South City Limits Full Depth Reclamation, Resurface, new curb/gutter and sidewalks on both sides of roadway, planter strip separation from traffic, storm water improvements.	WA-05616	06/08/16	06/08/16		689	04	C G O P S T W	0.360		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2020		0	TIB	280,000	15,000	295,000
<b>Totals</b>				<b>0</b>		<b>280,000</b>	<b>15,000</b>	<b>295,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	295,000	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>295,000</b>	<b>0</b>	<b>0</b>

## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	13	W. Maple Street Downtown W. Maple St S. 3rd St to S. 5th St Resurface, widen, new curb and gutter, storm, sidewalk, planter strip, and bike lane.	WA-05617	06/08/16	06/08/16		689	04	C G O P S T W	0.170		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2020		0	TIB	824,000	44,000	868,000
<b>Totals</b>				<b>0</b>		<b>824,000</b>	<b>44,000</b>	<b>868,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	868,000	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>868,000</b>	<b>0</b>	<b>0</b>



## Six Year Transportation Improvement Program From 2018 to 2023

Agency: McCleary

County: Grays Harbor

MPO/RTPO: SWW RTPO

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID  G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	14	W. Maple Street Residential W. Maple Street S. 5th Street to S. 7th Street Resurface, Curb/gutter and sidewalk on South side	WA-08006	06/08/16	06/08/16		689	04	C G O P S T W	0.150		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2018		0	TIB	110,000	10,000	120,000
<b>Totals</b>				<b>0</b>		<b>110,000</b>	<b>10,000</b>	<b>120,000</b>

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	110,000	0	0	0	0
<b>Totals</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Federal Funds	State Funds	Local Funds	Total Funds
<b>Grand Totals for McCleary</b>	<b>1,510,663</b>	<b>11,626,000</b>	<b>857,768</b>	<b>13,994,431</b>

**TAB - J**



## STAFF REPORT

To: Mayor Dent  
 From: Todd Baun, Director of Public Works  
 Date: May 22<sup>nd</sup>, 2015  
 Re: Water Line Replacement Materials Purchase

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The City Public Works crew is scheduled to replace 1000 feet of water main between our well site and Ash Street. This project is to upgrade a small, failing 6" AC (Asbestos Cement) line with a new 8" plastic line and also add 2 hydrants. This project is also recommended by our engineers as a Capital Improvement project. This project is included in the 2017 budget.

I have received 4 bids for materials to complete this project. They are as follows.

1	HD Fowler	\$21,942.73
2	HD Supply	\$23,634.51
3	H.B. Jaeger	\$20,328.66
4	Ferguson	\$19,487.94

### Action Requested:

Please accept the low bid from Ferguson for the cost of \$19,487.94 w/o sales tax.

**TAB - K**

WASHINGTON STATE PATROL  
CONTRACT AMENDMENT

The above-referenced Contract between the Washington State Patrol and the McCleary Police Department is hereby amended as follows:

- a. Section 10, the period of performance of this Contract is extended until terminated as provided in accordance with Section 11.
- b. Appendix C, Section 1 Project Contacts for Service Level Agreements issues:  
Ms. Debbie Peterman  
Information Technology Division  
Washington State Patrol  
Street Address: 403 Cleveland Avenue, Suite C, Tumwater WA 98501  
Mailing Address: PO Box 42622, Olympia WA 98504-2622  
Telephone: (360) 596-4976  
E-mail: sectoradmin@wsp.wa.gov

All other terms and conditions of this Contract remain in full force and effect.

THIS AMENDMENT is executed by the persons signing below, who warrant that they have the authority to execute this Amendment.

STATE OF WASHINGTON  
WASHINGTON STATE PATROL

MCCLEARY POLICE DEPARTMENT

\_\_\_\_\_  
FOR: John R. Batiste, Chief

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date