

# Treasurer's 2015 Timber & Tax Report

Prepared by Clallam County Treasurer Selinda Barkhuis



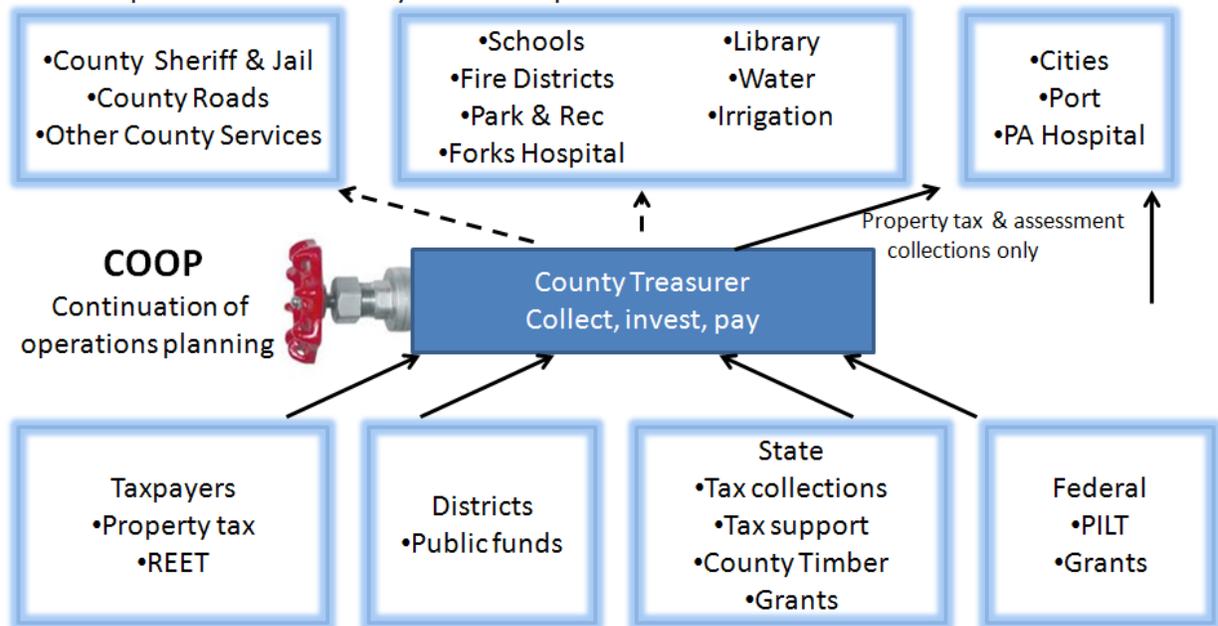
Timber cargo ship "Selinda" being loaded in Port Angeles. Photo by Selinda Barkhuis

## Contents

<b>Treasurer's Tax &amp; Timber Report, issued March 2, 2015</b>	<b>Page</b>
1. County Treasurer's essential duties for local taxing districts	2
2. Property taxes levied	3
3. Foreclosures & distraints	4
4. Timber excise tax distributions	5
5. Sale of county timber	6
6. Real estate excise taxes (REET)	7
7. Taxpayers' reserves	8
<b>Attachments</b>	
A. 2014 & 2015 Clallam County Property Taxes Billed	9
B. 2014 & 2015 Assessments Billed; Search property tax info on-line	10
C. From the "Your 2015 Property Tax Statement" insert	11
D. Consolidated Tax Levy Rates and Tax Area Map	12
E. Timber Excise Tax Distributions 2011 through 2014	13
F. Sale of County Timber 2011 through 2014	14
G. Public Lands in Clallam County Acres & Map	15
H. Reserve Fund balances as of December 31, 2014	16

## 1. County Treasurer's essential duties for local taxing districts

- Collect property taxes and assessments; conduct foreclosures & distraints.
- Receipt in and account for other public funds from many different sources.
- keep district funds safe and accessible for current operations.
- Invest reserves at "maximum prudent extent."
- Reconcile and fund warrants; pay bond payments and fund payroll accounts.
- Compile and send monthly financial reports to each district.



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## 2. Property taxes levied

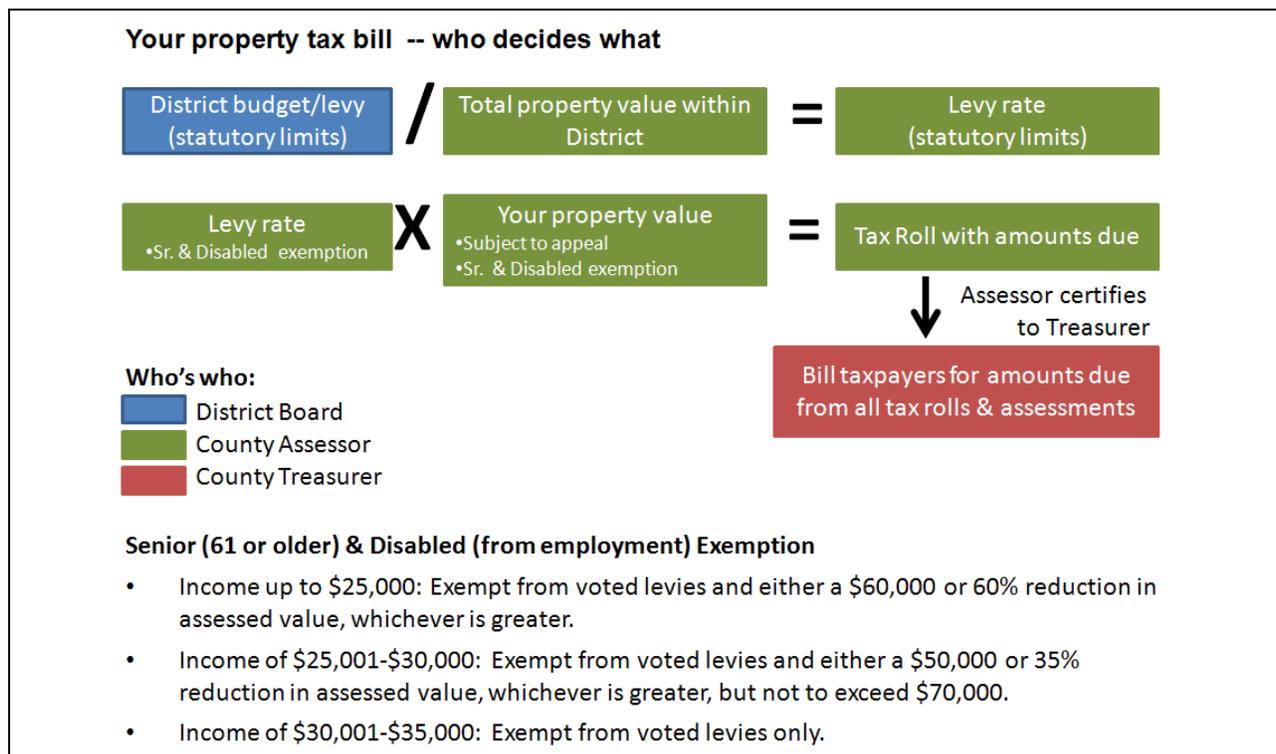
The authority for a taxing district to impose property tax is generally found in the statutes related to the specific type of taxing district. For example, Chapter 52.16 RCW provides authority for fire protection district commissioners to levy property tax to pay the expenses of the district. Likewise, Chapter 70.44 RCW provides commissioners of a public hospital district with the authority to levy property tax. Taxing district officials must follow specific procedures in order to levy.

In addition to statutory provisions related to specific types of taxing districts, the Legislature has adopted certain requirements for any taxing district imposing a regular property tax levy. RCW 84.55.120 requires all local taxing districts that collect regular levies to hold public hearings on sources of revenue to fund the current expense budget. According to RCW 84.52.020, taxing districts that are “required by law to certify to the county legislative authority...budgets or estimates of the amounts to be raised by taxation” must certify such budgets to the county legislative authority by November 30. Under RCW 84.52.070, the county legislative authority is required to certify the amounts to be levied for each taxing district to the county assessor by November 30.

Different areas of the County may show quite a difference in the amount of property taxes levied on property with the same assessed value. Such differences are due to three factors:

1. The various combination of taxing districts in different areas of the county.
2. The size of the budget of each taxing district.
3. The presence of special levies and bonds approved by the voters.

For 2014 & 2015 Property Taxes and Assessments Billed, see Attachments A and B, respectively. For Consolidated Tax Levy Rates from 2011 through 2015 and Tax Area Map, see Attachment D.



### 3. Foreclosures & distraints

According to RCW 84.64.050, the County Treasurer “must proceed” with foreclosure if taxes are 3 years delinquent. The County Treasurer has no discretion to forgive interest, penalties, and property taxes (except as to interest & penalties only, and as to personal residence only, in case of death of spouse or parent, or if owned by active duty military personnel stationed outside of the country). The State legislature is responsible for enacting exemptions, exceptions, and deferrals, and the County Assessor is responsible for administering most exemptions and deferrals.

Foreclosing on property is a very difficult duty, but it is essential to the financial stability of the taxing districts that rely on the County Treasurer to collect their property tax revenues and assessments:

- To pay bond payments, payroll, and other obligations.
- To keep the cost of borrowing down (cost of bonds are, among other things, based on collection rates, which currently approximate 96% in the year they are first due).

The Clallam County Treasurer’s Office works very hard to locate and contact delinquent taxpayers and ensure they are aware of their options. These efforts are reflected in the low ratio of “Properties sold at auction” compared with “Notices of foreclosure sent to taxpayers,” as outlined below:

Foreclosure year	2008	2009	2010	2011	2012	2013	2014
Collecting delinquent taxes from year	2005	2006	2007	2008	2009	2010	2011
Notices of foreclosure sent to taxpayers (includes deadlines for paying only foreclosure year’s taxes and avoiding/minimizing Treasurer’s costs <sup>1</sup> as well as info about exemptions & deferrals)	338	334	739	797	886	814	849
Certificates of Delinquencies filed (Sept)	16	19	26	44	66	30	55
All delinquent property taxes paid or qualified <sup>2</sup>	8	12	23	41	46	25	40
<b>Properties sold at auction (December)</b>	<b>8</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>20</b>	<b>5</b>	<b>15</b>

<sup>1</sup>Costs include staff time, title report, advertising, certified mail, accurint search, sheriff’s posting.

<sup>2</sup>Qualified for senior or disabled exemption and/or tax deferral, or under Service Members Civil Relief Act.

In addition, the Clallam County Treasurer’s Office pursues collections of delinquent personal property taxes through the distraint process set forth under RCW 84.56.070. For instance, during January of 2012, the Treasurer’s Office posted a Warrant of Distraint on the front door of then-defunct Peninsula Plywood and subsequently worked very closely with primary lienholder Craft3 (formally Enterprise Cascade) to collect \$72,045.52 in past due property taxes on behalf of the County’s taxing districts.

Likewise, during the summer of 2013, the Clallam County Treasurer’s Office sold the commercial kitchen equipment abandoned by Quiznos at live auction and collected \$3,526.35 (after payment of costs) in past due property taxes on behalf of the County’s taxing districts.

#### 4. Timber excise tax distributions

The timber excise tax is in lieu of property tax upon the growing trees. Because of the long period of time before timber produces income, the State Legislature decided that it made more sense to levy a yield tax at the time of harvesting, rather than annual property taxes. The land itself, however, remains subject to property taxes, based upon the Washington State Department of Revenue's determination of adjustments to the statutory forest land values.

When timber is harvested from these forest lands, private timber harvesters pay "private harvest tax." The tax is reported on a quarterly basis by harvesters to the Department of Revenue. The tax is due from the person who owns the timber at the time it is harvested. Private harvest tax revenues are deposited into the timber tax distribution account with the State Treasurer.

At the end of February, May, August, and November, the Department of Revenue notifies the State Treasurer to distribute the tax receipts, less the Department's collection costs, to counties and the state general fund.

The county receipts are further distributed by the county treasurers to local taxing districts pursuant to the provisions of RCW 84.33.081. Funds go first to districts that have approved special property tax levies for capital purposes (tier 1 districts) based on the proportionate "timber assessed values" (TAV) in their districts. Next, school districts receive funds in relation to their special levy rates (tier 2 districts). The remaining districts share in the distribution of any funds that remain after tier 1 and tier 2 distributions have been satisfied.

Tier 1	Tier 2	Tier 3**
SD 121 Bond SD 323 Bond SD 401 Bond SD 402 Bond Port Angeles Library Bond QVP&R (Forks Pool) Bond	SD 121 M&O* SD 313 M&O SD 323 M&O SD 401 M&O SD 402 M&O	County General Port of Port Angeles North Olympic Library System County Roads City of Port Angeles City of Forks Fire District 1 Fire District 2 Fire District 3 Fire District 3 EMS Fire District 4 Fire District 5 Fire District 6 Hospital 1 Hospital 1 EMS Hospital 2 Wm Shore Met Park

\*"M&O" stands for "Maintenance and Operations"

\*\*Note, City of Sequim does not contain eligible timber lands

For Timber Excise Tax Distributions from 2011 through 2014, see Attachment E.

For more information, see [http://dor.wa.gov/docs/reports/2010/Tax Reference 2010/45timber.pdf](http://dor.wa.gov/docs/reports/2010/Tax%20Reference%202010/45timber.pdf)

## 5. Sale of county timber

The Washington State Department of Natural Resources (DNR) manages approximately 92,525 acres of State Forest Lands that benefit Clallam County. Revenue from State Forest Lands originates primarily from timber sales. These amounts vary widely as market conditions fluctuate.

DNR decides what timber to sell and when to sell it on the basis of its long run management plan. The price is determined by the economic conditions in the market. After the timber is auctioned off, the harvester has discretion about when to harvest the timber. Because DNR does not get paid until the timber is actually harvested, DNR (and counties) find revenue forecasting difficult.

To assist counties, DNR provides them with a projection of the revenue each county will receive over the next four quarters. The quarterly report supplies forecasts for each contract in the county. Using this information, it is possible to attribute the projected revenue to specific code districts and trusts and thus to calculate the share which the county may expect. DNR's quarterly reports to Clallam County can be found at [http://www.dnr.wa.gov/BusinessPermits/Topics/CountyQuarterlyIncomeReports/Pages/clallam\\_county.aspx](http://www.dnr.wa.gov/BusinessPermits/Topics/CountyQuarterlyIncomeReports/Pages/clallam_county.aspx)

DNR charges a management fee of 25% (DNR management fees went from 25% to 23% in April, 2011, to 21% in October, 2011, and back up to 25% on July 2, 2013). DNR distributes the remainder to the County Treasurer with a notation of what tax area generated the revenue. The County Treasurer then distributes these funds to the taxing districts located within the relevant tax area, in proportion to their levies.

For Sale of County Timber Revenues from 2011 through 2014, see Attachment F.

**Please note that during 2012**, the Clallam County Treasurer's Office received a distribution of \$848,854 from DNR's Forest Development Account, which constituted Clallam County's share of a \$10,000,000 distribution called for under 3ESHB 2127. Consistent with the provisions of this bill, the Clallam County Treasurer's Office distributed these funds to the County's taxing districts in proportion to the average distributions they received in previous years. These distributions are included in the 2012 numbers reflected on Attachment F.

## 6. Real estate excise tax (REET)

While generally not of direct financial benefit to the other taxing districts, the following large sales of designated forestland during the last several years did result in significant REET revenue to Clallam County.

Real estate excise taxes are levied on all real estate sales and are paid by the property seller. The State of Washington imposes a 1.28% tax and the County imposes an additional 0.5% tax. These taxes are collected by the Treasurer’s Office at the time the excise affidavit is filed. A portion of the State’s REET revenue is deposited into the State Public Works Account with the remainder deposited in the State General Fund for the support of the common schools.

Clallam County’s REET revenue is governed by Chapter 5.01 CCC (REET 1, 0.25%) and Chapter 5.02 CCC (REET 2, “second” 0.25%). With slight differences, these revenues are restricted to capital projects identified in the capital facilities plan element of the County’s comprehensive plan and are in addition to other resources that may be available to pay for these projects (such as the County General Fund).

The following sales were sufficiently large to merit mention. No sales larger than these have occurred since then:

<p><b>Affidavit #99853</b> involved a December 12, 2013 sale from Hawthorne Timberlands LLC, Atlanta, GA to Pacific West Timber Company, c/o the Campbell Group, Portland, OR. This sale involved about 11,120 acres of designated forestland as reflected in bright yellow on the image to the right. The sales amount was \$29.4 million and generated \$147,000 in County REET revenue.</p>	
<p><b>Affidavit #95003</b> involved a May 17, 2012 sale from Fund 8 Domestic, LLC (with the land apparently being managed by Green Crow), to Pacific West Timber Company, c/o The Campbell Group. This sale involved about 4,650 acres of designated forestland. The sales amount was \$17.1 million and generated \$85,564 in County REET revenue.</p>	
<p><b>Affidavit #95004</b> involved a May 17, 2012 sale from Olympic Range Tree Farm LLC (also apparently being managed by Green Crow) to Pacific West Timber Company as well. Except what was subsequently sold to the Makah Indian Tribe (see next row), this sale seems to have involved most, if not all, of the Olympic Range Tree Farm holdings in Clallam County, which amounted to almost 49,000 acres of designated forestland. The sales amount was \$131.9 million and generated \$659,384 in County REET revenue.</p>	
<p><b>Affidavit #95076</b> involved a May 25, 2012 sale of some of the Olympic Range Tree Farm holdings (which were reflected in the previous image) to the Makah Indian Tribe. This sale involved about 3,333 acres. The sales amount was \$12.5 million and generated \$62,566 in County REET revenue.</p>	

The maps were prepared by Selinda Barkhuis, and should be considered approximate.

## 7. Taxpayers' reserves

At any given time, the Clallam County Treasurer is responsible for safekeeping approximately \$100 million in Clallam County reserve taxpayer funds, making sure these funds are available when needed. See Appendix H for a list of reserve balances of County and non-County Funds as of December 31, 2014.

These reserve funds are meant to ensure that the County and the other 20-some taxing districts can continue to operate, and provide their essential services to county residents, during economic downturns, to respond to emergencies such as earthquakes and storm events, and to otherwise provide financial stability.

Keeping reserve funds safe and accessible is important because it is impossible to predict that next emergency, and when it does occur, it is unlikely that somebody else will swoop in and pick things back up. When we have that earthquake or another severe storm event, we may be isolated and on our own, perhaps longer than a few weeks, due to our remote location.

It will be up to the County, together with local cities, fire departments, PUD, hospitals, and schools, to provide emergency services, maintain law and order, fix the roads and buildings, and get other essential functions back up.

And it will be up to the County Treasurer to liquidate and make available the reserve funds that are under the Treasurer's fiduciary duty to safekeep for exactly these purposes.

Since nobody knows when we may need those reserve funds, the County Treasurer's authority over "all moneys belonging to the state, or to any county, in his or her own possession until disbursed according to law" is limited to:

- "Keep ... [and] not place the same in the possession of any person to be used for any purpose; nor shall he or she loan or in any manner use or permit any person to use the same...;" [RCW 36.29.020](#)
- "Deposit any such moneys in any regularly designated qualified public depository;" [RCW 36.29.020](#)
- "Invest all funds of the county or any special district in the treasurer's custody, not needed for immediate expenditure, in a manner consistent with appropriate statutes," "to the maximum prudent extent," based on the four primary objectives of "legality, safety, liquidity, and rate of return of investments." [RCW 36.29.010](#), [County Finance Policy 515](#).

Consistent with the above, Clallam County taxpayers' reserve funds are currently primarily invested in 100% collateralized, guaranteed, and liquid CD ladder with local financial institutions based on competitive rates of return, meeting all four objectives of the County's finance policy, and ensuring that these funds will be available when needed.

## Attachment A -- 2014 & 2015 Clallam County Property Taxes Billed

Taxing District	2014 Levy Rate	2014 Property taxes billed <sup>1</sup>	2015 Levy Rate	2015 Property taxes billed <sup>1</sup>
State School	2.4016468731	\$16,814,548.00	2.3092364852	\$16,287,777.00
County General	1.4041328672	\$9,833,060.17	1.4059980244	\$9,919,179.79
Developmental Disabilities (County)	0.0250000008	\$175,073.54	0.0250000004	\$176,372.58
Veterans Relief (County)	0.0112500000	\$78,783.09	0.0112499986	\$79,367.65
Land Assessment (County)	0.0012000000	\$8,403.53	0.0012000009	\$8,465.89
Port of Port Angeles	0.2000239417	\$1,400,755.94	0.2022839271	\$1,427,093.50
QVP&R (Forks Pool) Bond	0.5095789171	\$178,980.82	0.4817799638	\$173,204.49
William Shore MPD (PA Pool)	0.1779720599	\$475,000.00	0.1796124575	\$480,000.00
County Roads	1.4872657226	\$6,819,184.48	1.4904118521	\$6,934,937.53
North Olympic Library System	0.4999999994	\$3,501,470.69	0.5000000000	\$3,527,451.54
City of Port Angeles	2.9537380160	\$4,288,631.09	3.0291653328	\$4,357,192.16
Port Angeles City Library Bond	0.2054180288	\$290,991.44	0.1967354160	\$275,990.93
City of Sequim	1.6740798172	\$1,360,359.64	1.6623273614	\$1,342,327.24
City of Forks	2.1928110079	\$336,286.56	2.1856414856	\$340,865.11
SD 121 Port Angeles M&O	3.2276627242	\$8,419,537.54	3.2760659562	\$8,559,058.16
SD 121 Port Angeles Bond	0.4591590685	\$1,197,741.94	0.4592142453	\$1,199,744.29
SD 313 Crescent M&O	1.7246812395	\$473,969.27	1.6679336510	\$473,432.06
SD 323 Sequim M&O	1.6159717879	\$5,682,187.05	1.6003422786	\$5,680,127.71
SD 323 Sequim Bond	0.0970181348	\$341,141.59	0	\$0.00
SD 323 Sequim Transportation	0.4435114736	\$1,559,504.42	0	\$0.00
SD 401 Cape Flattery M&O	2.7991177195	\$230,249.32	2.8980177202	\$239,291.03
SD 401 Cape Flattery Bond	1.4124242426	\$116,182.94	1.3274200817	\$109,605.86
SD 402 Quillayute Valley M&O	1.4309582734	\$502,599.46	1.3437146303	\$483,078.23
SD 402 Quillayute Valley Bond	2.0828604335	\$731,568.87	1.9744461581	\$709,832.23
Fire Dist. #1	0.4254768796	\$124,072.47	0.4100355751	\$123,761.87
Fire Dist #2	0.7797450744	\$749,788.51	1.0700000000	\$1,044,757.35
Fire Dist #3	1.4259201830	\$5,421,101.78	1.4376726386	\$5,522,531.11
Fire Dist #3 EMS	0.5000000000	\$1,924,752.77	0.5000000000	\$1,942,666.54
Fire Dist #4	0.9061880890	\$179,903.99	0.9248369082	\$182,560.71
Fire Dist #5	0.9658569533	\$51,977.76	0.9746879723	\$53,368.96
Fire Dist #6	0.9888522147	\$33,153.00	1.0000000000	\$32,455.82
Hospital Dist #1	0.6823194851	\$298,054.86	0.6722705436	\$299,691.77
Hospital Dist #1 EMS	0.1265218550	\$55,268.03	0	\$0.00
Hospital Dist #2	0.5945513019	\$3,903,892.48	0.6006548257	\$3,969,795.41
<b>TOTALS</b>		<b>\$77,558,177.06</b>		<b>\$75,955,984.52</b>

<sup>1</sup> Excludes assessments; for assessments, see next page

## Attachment B – 2014 & 2015 Clallam County Assessments Billed

Irrigation Districts	2014	2015
Agnew	\$153,200.00	\$153,104.60
Cline M & O	\$32,103.84	\$39,891.60
Cline Reserve	\$14,052.50	\$8,281.68
Dungeness Irrigation	\$33,318.60	\$33,125.20
Highland M & O	\$82,506.48	\$82,471.83
Highland Loan Acct	\$15,711.48	\$15,704.88
<b>Total Irrigation Districts</b>	<b>\$330,892.90</b>	<b>\$332,579.79</b>
Other Districts		
DNR Fire Patrol	\$325,969.86	\$324,957.21
City of Port Angeles Stormwater*	\$1,486,804.47	\$1,492,726.57
Lake Sutherland Management District	\$18,709.00	\$18,909.00
Noxious Weed Control	\$92,423.02	\$89,783.69
<b>Total Assessments Billed</b>	<b>\$2,254,799.25</b>	<b>\$2,258,956.26</b>

**\*City of Port Angeles stormwater assessments.** For 2014 and after, the Port Angeles City Council is assessing stormwater fees against residential properties that are \$36 higher than 2013 stormwater fees, which, in turn, were \$36 higher than 2012 stormwater fees. Non-residential properties are assessed stormwater fees based on impervious surfaces. With this latest increase, the Port Angeles City Council has increased stormwater fees by 100% since 2012.

### Search for property tax information on-line

To find out such things as how much you paid last year, how much you currently owe, the mailing address we have on file for you, or whether your payment has been applied to your account (which can take a week or more if mailed right around the due date), go to [www.clallam.net/propertysearch](http://www.clallam.net/propertysearch) . For best search results, select “Owner Name” under “Search Type” and enter your last name OR select “Account Number” under “Search Type” and enter the “Property ID” which is the first identifier (“PID”) included for each property listed on your 2015 property tax statement. Once you have located your property, click on “View Details,” and then click on “Statement Details” for a detailed breakdown of taxes and assessments due on that property.

The main reasons why property taxes on a particular property may change more than other properties in the same tax area is that the values of the properties being compared changed at different rates or because one of the properties being compared is receiving a senior or disabled exemption.

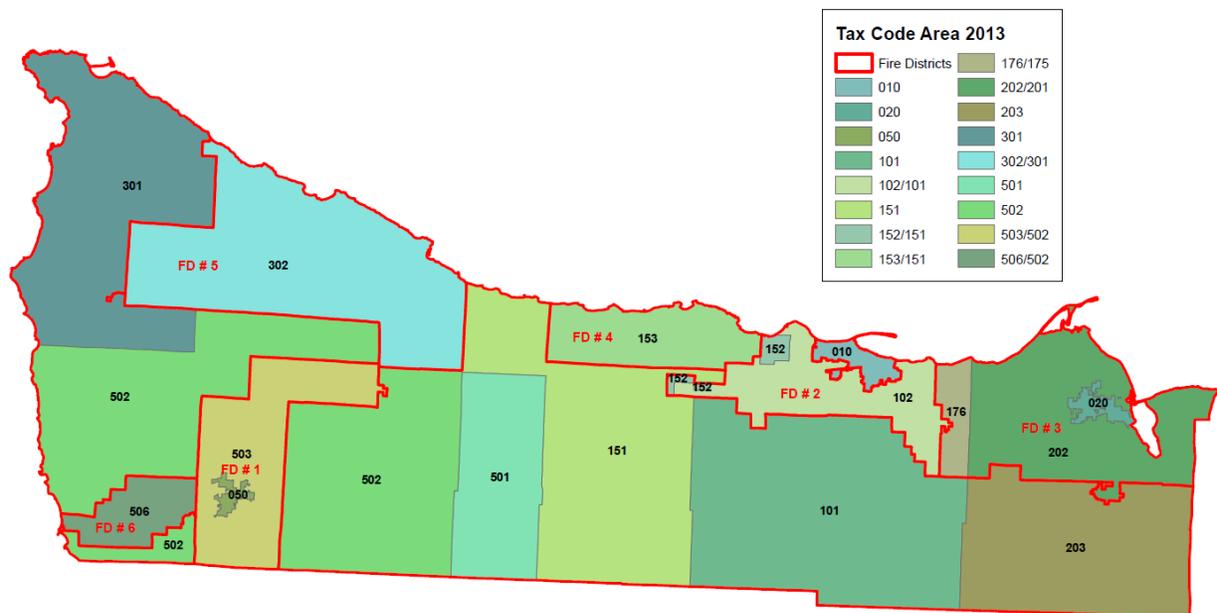
## Attachment C -- From the "Your 2015 Property Tax Statement" insert

- **State school levy.** Clallam County taxpayers will pay \$16,287,777 this year in state school levy, which is \$526,771 less than last year's \$16,814,548. Although this reduction is off-set to some extent (depending on tax area) by increases as explained below, most taxpayers will see a slight decrease in their tax bill this year.
- **1 % levy increases.** This year, the Board of Clallam County Commissioners voted to not increase the County's general operating levy by 1% (as allowed under state law), but did vote to increase the Roads levy by 1%.
- **Cape Flattery School District.** On April 22, 2014, Cape Flattery School District No. 401 (CFSD) voters approved a replacement Maintenance and Operation (M&O) levy which authorizes the CFSD to levy \$375,000 per year from 2015 through 2018, which is up from \$350,000 per year under the previous levy.
- **Fire District 2.** On November 4, 2014, Fire District 2 (FD2) voters approved the proposition to "remove the 1% annual increase limitation of RCW 84.55.010 and establish its regular property tax levy for maintenance and operations to an amount not exceeding \$1.07 per \$1,000 of assessed valuation to be levied in 2014 for collection in 2015. The maximum allowable levy in 2014 shall be the base for computing subsequent levy limitations as provided by RCW 84.55." This year, FD2 is levying \$1,044,757 (which comes to \$1.07 per \$1,000 of assessed valuation), compared to \$749,789 last year (\$0.78 per \$1,000 of assessed valuation). As a result, most taxpayers in the FD2 taxing district will see an increase in their tax bill this year.
- **Sequim School District levies.** On February 12, 2013, Sequim School District No. 323 (SSD) voters approved a replacement M&O levy for 2014 through 2017, as well as a new Transportation Vehicle Fund Levy in the amount of \$1,600,000, but that was for 2014 only. The total amount that the SSD Board is levying its taxpayers for 2015 is \$5,680,128, which is \$1,902,705 less than the \$7,582,833 it levied in 2014. As a result, most SSD property taxpayers will see a decrease in their tax bill this year.
- **Total collections.** For 2015, the Treasurer's Office will be collecting \$75,955,985 in property tax revenues on behalf of 22 taxing districts, which is \$1,602,192 less than the \$77,558,177 collected for 2014. The total value of property in Clallam County for the 2015 tax roll is up by \$52 million over the 2014 tax roll (from \$7.001 billion for the 2014 tax roll to \$7.053 billion for the 2015 tax roll). In addition to property tax revenue, the Treasurer's Office will be collecting \$2.26 million in assessments on behalf of 4 irrigation districts, DNR Fire Patrol, Lake Sutherland Lake Management, Clallam County Weed Control Program, and City of Port Angeles Stormwater.

## Attachment D – Consolidated Tax Levy Rates and Tax Area Map

Tax area		2011	2012	2013	2014	2015
010	Port Angeles City	10.23325	11.15630	11.88230	12.16175	12.19642
020	Sequim City (FD3)	9.25698	10.08234	10.99952	10.89431	10.25597
050	Forks City	11.39365	11.78646	12.01816	11.99378	11.52286
101	Port Angeles (outside city, no FD)	8.71553	9.66377	10.34184	10.48986	10.46093
102	Port Angeles (outside city, FD2)	9.35780	10.35467	11.10292	11.26961	11.53093
151	Joyce area (no FD)	6.93839	7.46585	8.32726	8.34975	8.21397
152	Joyce-east of Gerber Rd (FD2)	7.58066	8.15675	9.08834	9.12950	9.28397
153	Joyce-west of Gerber Rd (FD4)	7.69839	8.26651	9.20005	9.25594	9.13881
175	Port Angeles (outside city, no FD)	9.21553	10.16377	10.84184	10.98986	10.96093
176	Port Angeles (outside city, FD3)	10.40301	11.45030	12.21644	12.41578	12.39860
201	Sequim (outside city, EMS, no FD)	7.87344	8.65075	9.43612	9.28157	8.64638
202	Sequim (outside city, FD3)	9.06092	9.93728	10.81072	10.70749	10.08405
203	Sequim (outside city, no EMS, no FD)	7.37344	8.15075	8.93612	8.78157	8.14638
301	Cape Flattery (no FD)	10.59734	10.96386	11.18433	11.05090	10.84309
302	Cape Flattery (FD5)	11.46676	11.91370	12.18433	12.01676	11.81778
501	Fairholm area (no FD)	9.89833	10.35259	10.71480	10.64847	10.34598
502	Forks (outside city, no FD)	10.23337	10.69032	10.96425	10.86276	10.41759
503	Forks (outside city, FD1)	10.60865	11.08155	11.37265	11.28824	10.82763
506	Quillayute area (FD6)	11.13337	11.67686	11.96367	11.85161	11.41759

For Assessor’s Levy Sheet listing levies per tax area, see <http://www.clallam.net/Taxes/levysheets.html>



Tax area map prepared by Clallam County GIS Coordinator Tom Shindler

## Attachment E -- Timber Excise Tax Distributions from 2011 through 2014

District	2011	2012	2013	2014
County General	\$290,364.41	\$399,798.30	\$462,361.82	\$514,411.43
Port of Port Angeles	\$40,867.31	\$55,826.35	\$64,659.85	\$71,376.12
QVP&R (Forks Pool) Bond	\$25,316.74	\$40,258.36	\$54,521.86	\$61,571.70
William Shore MPD (PA Pool)	\$1,775.76	\$2,459.55	\$2,869.15	\$3,246.79
County Roads	\$300,355.23	\$414,790.57	\$478,553.65	\$530,034.37
North Olympic Library System	\$121,774.33	\$154,455.31	\$166,649.37	\$178,418.96
City of Port Angeles	\$102.48	\$133.39	\$141.13	\$153.96
Port Angeles City Library Bond	\$0.00	\$0.00	\$7.32	\$8.56
City of Forks	\$456.04	\$562.41	\$592.31	\$885.97
SD 121 Port Angeles M&O	\$6,474.34	\$12,174.05	\$19,293.60	\$23,524.45
SD 121 Port Angeles Bond	\$2,086.87	\$3,677.13	\$5,544.81	\$6,693.05
SD 313 Crescent M&O	\$5,725.78	\$9,895.50	\$18,746.72	\$22,704.74
SD 323 Sequim M&O	\$7,035.88	\$14,990.38	\$26,338.15	\$40,809.24
SD 323 Sequim Bond	\$8,779.34	\$15,692.08	\$23,877.39	\$3,833.92
SD 323 Sequim Transportation				\$11,915.86
SD 401 Cape Flattery M&O	\$112,984.71	\$117,377.20	\$119,983.39	\$120,130.67
SD 401 Cape Flattery Bond	\$65,205.26	\$91,473.58	\$111,216.38	\$118,817.06
SD 402 Quillayute Valley M&O	\$49,657.98	\$77,713.48	\$102,537.04	\$111,129.04
SD 402 Quillayute Valley Bond	\$142,499.39	\$225,243.97	\$304,627.28	\$323,512.15
Fire District 1	\$3,984.19	\$5,469.29	\$6,370.23	\$7,379.49
Fire District 2	\$3,024.02	\$4,289.11	\$5,320.39	\$6,301.46
Fire District 3	\$11,182.37	\$22,589.38	\$25,363.99	\$20,653.76
Fire District 3 EMS	\$4,904.94	\$9,008.29	\$9,325.60	\$9,995.01
Fire District 4	\$5,614.50	\$7,844.86	\$9,517.28	\$11,020.49
Fire District 5	\$4,142.50	\$5,899.42	\$6,837.74	\$22,535.75
Fire District 6	\$1,543.81	\$2,219.62	\$2,619.52	\$2,890.57
Hospital 1 – Forks	\$101,609.58	\$134,173.45	\$149,571.45	\$163,666.66
Hospital 1 - Forks EMS	\$37,844.66	\$49,979.04	\$36,332.97	\$30,348.55
Hospital 2 - Olympic Medical	\$36,413.30	\$51,778.18	\$61,094.00	\$69,544.56
<b>TOTALS</b>	<b>\$1,391,725.72</b>	<b>\$1,929,772.25</b>	<b>\$2,274,874.39</b>	<b>\$2,487,514.34</b>

Note that for SD 323, SD 402, and FD3, these numbers include Jefferson County remittances

## Attachment F -- Sale of County Timber Revenues from 2011 through 2014

District	2011	2012	2013	2014
State School	\$1,303,647.04	\$1,367,010.97	\$1,210,934.72	\$1,774,541.22
County General	\$693,814.63	\$719,262.99	\$641,600.89	\$1,025,547.73
Developmental Disabilities (County)	\$15,109.72	\$14,397.63	\$11,895.66	\$18,342.14
Land Assessment (County)	\$725.24	\$692.92	\$570.97	\$880.45
Veterans Relief (County)	\$6,799.39	\$6,596.75	\$5,353.05	\$8,253.97
Port of Port Angeles	\$100,819.64	\$105,503.06	\$92,215.99	\$146,239.91
QVP&R (Forks Pool) Bond	\$51,318.95	\$25,204.59	\$27,615.23	\$68,590.49
William Shore MPD (PA Pool)	\$13,701.25	\$16,365.75	\$12,417.16	\$2,315.25
County Roads	\$740,542.39	\$767,906.75	\$683,223.50	\$1,086,548.93
North Olympic Library System	\$289,379.85	\$277,713.87	\$237,913.46	\$366,842.59
SD 121 Port Angeles M&O	\$225,225.02	\$319,650.57	\$232,782.56	\$45,308.28
SD 121 Port Angeles Bond	\$36,266.05	\$48,532.51	\$33,450.52	\$6,446.27
SD 313 Crescent M&O	\$271,135.14	\$108,469.78	\$152,812.18	\$525,989.44
SD 323 Sequim M&O	\$143,537.19	\$226,536.08	\$346,081.41	\$210,454.52
SD 323 Sequim Bond	\$94,251.67	\$124,810.06	\$157,914.41	\$18,278.45
SD 323 Sequim Transportation				\$53,841.45
SD 401 Cape Flattery M&O	\$154,308.58	\$471,667.66	\$161,763.10	\$495,278.40
SD 401 Cape Flattery Bond	\$111,387.15	\$285,688.14	\$88,412.23	\$253,251.74
SD 402 Quillayute Valley M&O	\$139,912.59	\$81,707.97	\$85,472.38	\$195,915.43
SD 402 Quillayute Valley Bond	\$238,819.97	\$106,601.23	\$126,962.58	\$285,174.41
Fire District 1	\$15,786.61	\$3,580.27	\$215.54	\$28,802.02
Fire District 2	\$23,884.19	\$30,679.80	\$42,282.45	\$9,953.34
Fire District 3	\$161,310.80	\$65,423.52	\$163,474.58	\$160,655.96
Fire District 3 EMS	\$87,470.90	\$84,553.50	\$103,718.65	\$62,451.01
Fire District 4	\$154,362.83	\$35,324.86	\$52,541.45	\$208,702.13
Fire District 5	\$56,192.59	\$21,319.43	\$18,917.26	\$136,076.34
Fire District 6	\$1,071.83	\$226.10	\$14,306.61	\$42,055.19
Hospital 1 – Forks	\$90,105.05	\$139,116.65	\$70,812.60	\$204,872.49
Hospital 1 -- Forks EMS	\$33,558.31	\$50,154.30	\$17,779.46	\$39,385.94
Hospital 2 -- Olympic Medical	\$220,763.84	\$173,450.38	\$210,550.39	\$255,881.88
<b>TOTALS</b>	<b>\$5,475,208.41</b>	<b>\$5,678,148.09</b>	<b>\$5,003,990.99</b>	<b>\$7,736,877.37</b>

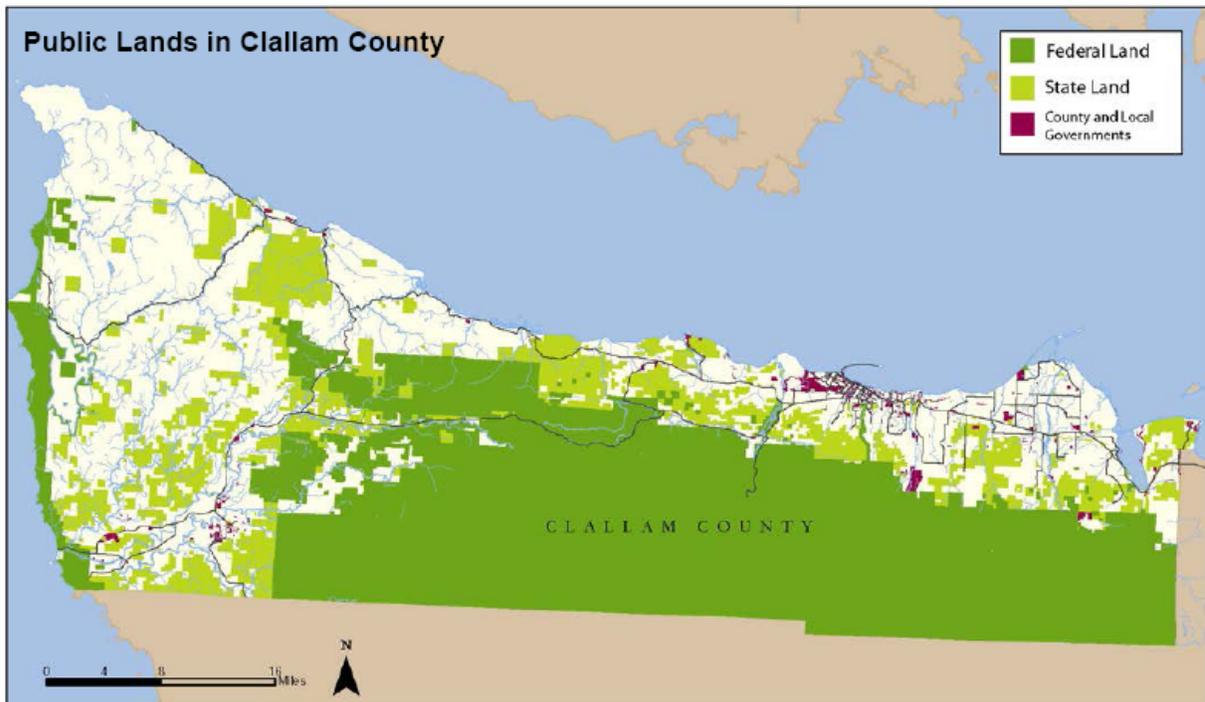
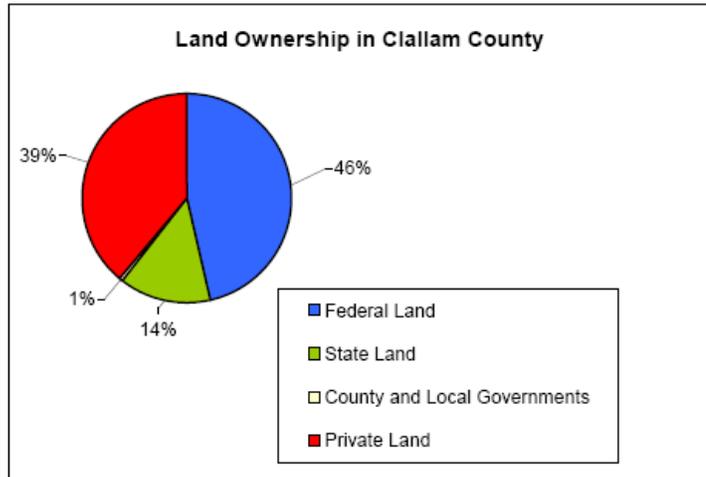
## Attachment G -- Public Lands in Clallam County

From [5-Year Plan \(2013 to 2018\) Clallam Conservation District Resource Inventory](#)

### Land Ownership in Clallam County

Public land makes up approximately 61% of Clallam County.

Ownership	Acres
<b>Federal Land</b>	523,496
ONP	318,093
ONF	199,209
Other Federal Land	6,194
<b>State Land</b>	160,377
State Forest Board and DNR Lands	154,530
State Parks	2,488
Other	3,359
<b>County and Local Governments</b>	7,350
Total County Land	3,817
County Parks	643
Port of Port Angeles	858
School Districts	344
Other (cities and special districts)	2,331
<b>Private Lands</b>	437,602



## Attachment H – Reserve Fund balances as of December 31, 2014

From the [Clallam County Code](#)

### CCC 5.16.020 Definitions

(12) “Fund” means an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or limitations.

For the 2015 budget for each listed County Fund (showing anticipated 2015 revenues and expenses), go to the County’s budget page at [www.clallam.net/bocc/budget.html](http://www.clallam.net/bocc/budget.html).

For the 2015 budget for each listed non-county Fund (next page), contact the relevant taxing district.

### Reserve balances of County Funds as of December 31, 2014

County Funds	As of 12/31/14		
100 General Fund	12,399,353.91	13501 District Court I - Probation	63,073.95
10101 PW - Roads	18,343,598.80	19913 Non Dept - Trial Court Improvements	38,718.00
10135 PW - Flood Control	10,080.43	19914 Non Dept - Veterans Relief	97,620.94
11002 Sheriff - Honor Guard Donation	4,395.00	19915 Non Dept - Federal Forest Replaceme	19,407.69
11003 Sheriff - Boating Safety	109,878.18	19925 Non Dept - Hotel/Motel Tax	499,045.31
11007 Sheriff - Office Drug Fund	73,261.58	19941 Non Dept - Opportunity Fund	2,873,087.41
11008 Sheriff - OPNET Drug	88,010.20	19991 Non Dept - Emergency Communicati	792,612.54
11061 Sheriff - Nine-One-One Enhanced	77,489.67	25401 PW - RID #142 Business Park Loop	462.92
11065 Sheriff - OPSCAN Operations	127,772.85	25601 PW - RID #141 School House Road	1,399.69
11068 Sheriff - Operation Stonegarden	7,449.69	26101 PW - RID #138 March Banks Road	81.68
11070 24/7 Sobriety Program	1,029.00	27401 PW - RID #149 Osborn Road	2,362.04
11301 Health and Human Services - Operati	348,037.66	29500 Treasurer - LID 3rd Street Sewer Line	34,807.66
11321 HHS - Alcohol/Drug Abuse	91,619.82	30101 Parks and Facilities - REET	1,163,820.98
11322 HHS - Homeless Task Force	139,542.37	30201 Parks and Facilities - REET 2	2,003,704.32
11323 HHS - Chemical Dependency Mental H	1,022,063.67	30501 Parks and Facilities - Capital Projects	2,392,782.26
11324 HHS - Affordable Housing	108,383.18	30701 Information Tech - Capital Projects	191,348.99
11331 HHS - Developmental Disabilities	743,838.07	30801 PW - Carlsborg Sewer Project	3,488,822.07
11401 Law Library	18,670.91	40201 PW - Solid Waste	11,458.89
11701 Pros Attny - Local Crime Victim Comp	158,289.20	41401 PW - Clallam Bay-Sekiu Sewer	58,890.37
11901 Pros Attny - Racketeering	1,752.10	41501 PW - Clallam Bay-Sekiu Sewer Cap R	269,113.17
12108 Comm Dev - Shoreline Block Grant	1.00	50301 PW - Equipment Rental and Revolving	2,503,238.42
12201 Treasurer - Operation and Maintenanc	152,242.64	50401 HR - Risk Management	1,203,150.23
12231 Treasurer - REET Electronic Technolo	156,524.42	50501 HR - Workers Compensation Claims	1,287,858.75
12241 Treasurer - Land Assessment	22,818.46	50601 HR - Employee Health Care Benefit	29,800.00
12401 Auditor - Document Preservation	420,015.13	50701 HR - Unemployment Compensation	243,356.43
12905 Superior Crt - Dispute Resolution	2,060.00	62400 Unclaimed Warrants	57,665.07
12911 Superior Crt - Courthouse Facilitator	459.90	62501 HR - Workers Compensation Reserve	1,448,921.24
13001 Noxious Weed Control	202,685.02	62511 HR - Risk Management Reserve	1,243,000.00
13051 Noxious Weed - LMD#2 Lake Sutherla	42,078.13	62901 PW - RID Guaranty Trust	29,380.84
		63301 Sheriff - Inmate Commissary and Wel	108,927.91
		63305 Sheriff - Drug Task Force Suspense	6,542.88
		<b>Total County Funds</b>	<b>\$ 57,037,863.64</b>

## Reserve balances of non-county Funds as of December 31, 2014

<b>School District Funds</b>	<b>As of 12/31/14</b>		
68101 School District 121 General	6,013,963.61	66870 William Shore Memorial Pool District	6,844.10
68102 School District 121 ASB	417,101.09	67101 Agnew Irrigation Maintenance	178,741.73
68103 School District 121 Capital Projects	282,370.51	67121 Cline Irrigation Maintenance	12,729.03
68104 School District 121 Bond	980,722.62	67123 Cline Irrigation Reserve	106,199.47
68105 School District 121 Transportation	244,395.10	67131 Dungeness Irrigation Maintenance	80,261.99
68121 School District 313 General	1,201,389.41	67141 Highland Irrigation Maintenance	118,534.94
68122 School District 313 ASB	70,636.53	67142 Highland Irrigation Loan Activity	34,483.23
68123 School District 313 Capital Projects	131,846.92	67143 Highland Irrigation Reserve	139,630.24
68125 School District 313 Transportation	287,982.68	67701 Black Diamond Water Dist Operation	3,271.02
68131 School District 323 General	2,302,041.78	67702 Black Diamond Water Dist Capital Re	189,283.80
68132 School District 323 ASB	385,166.58	67703 Black Diamond Water Dist Bond	2,862.65
68133 School District 323 Capital Projects	55,180.21	67731 Sunland Water District Operation	915,558.89
68134 School District 323 Bond	211,769.38	67734 Sunland Water District Loan Activity	0.50
68135 School District 323 Transportation	1,106,551.76	68601 City of Port Angeles	68,222.26
68141 School District 401 General	1,350,372.08	68631 City of Sequim	30,784.12
68142 School District 401 ASB	154,518.90	68651 City of Forks	3,327.86
68143 School District 401 Capital Projects	42,449.91	68702 Port Capital Improvement	51,400.44
68144 School District 401 Bond	1,253,991.28	69031 Private Timber Harvest Tax	414,670.48
68145 School District 401 Transportation	90,602.75	69041 School Real Estate Excise Tax	49,287.11
68151 School District 402 General	5,032,802.77	69051 Surplus Tax Sale	207,543.08
68152 School District 402 ASB	106,231.93	69061 Tax Refund	59,214.21
68153 School District 402 Capital Projects	283,209.29	69071 Advanced Tax	73,628.29
68154 School District 402 Bond	967,597.48	69081 Real Estate Tax Suspense	476,181.59
68155 School District 402 Transportation	200,491.44	69101 State Centennial Document Preservat	2,482.00
68156 School District 402 Expendable Trust	49,194.73	69102 State Auditors Surcharge and Archives	4,964.00
<b>Total School District Funds</b>	<b>\$ 23,222,580.74</b>	69103 State Mortgage Lending Fraud	183.35
		69104 State Community Development	181.50
		69105 State Housing Trust	17,109.04
		69106 State District Court	44,784.57
		69107 State Fire Patrol	2,343.49
		69108 State General Schools	230,197.01
		69109 State Juvenile Judicial Info System	7,051.59
		69121 State Judicial Info System Trauma Ca	2,078.68
		69122 State Marriages	315.00
		69123 State Superior Court	11,161.87
		69124 State Survey	414.00
		69125 State Vital Statistics	5,280.00
		69126 State School Safety Zone	62.95
		69511 Hospital #1 General	2,845,517.06
		69512 Hospital #1 Funded Depreciation	522,088.43
		69513 Hospital #1 Donation	221,392.53
		69514 Hospital #1 Emergency Medical Serv	514,241.82
		69515 Hospital #1 Rural Hospital Assessme	97,225.46
		69517 Hospital #1 Bond	231,328.96
		69518 Hospital #1 Employee Education	3,972.87
		69519 Hospital #1 Projects	408,930.94
		69551 Hospital #2 General	81,391.66
		69700 Franchise Suspense	32,749.68
		69701 Retainage Suspense	80,327.41
		69702 Treasurers General Suspense	491.00
		69705 Western Cable Service Suspense	14,586.25
		69706 Heart of the Hills Water Suspense	18,531.38
		<b>Total Other District Funds</b>	<b>\$ 24,258,536.80</b>
<b>Other District Funds</b>	<b>As of 12/31/14</b>		
64001 North Olympic Library	7,142,376.99		
64101 Community Network	8,599.46		
65101 Fire District 1 Operation & Maintenanc	382,983.58		
65120 Fire District 2 Operation & Maintenanc	602,168.21		
65127 Fire District 2 Reserve	462,691.38		
65131 Fire District 3 Operation & Maintenanc	2,403,833.62		
65136 Fire District 3 Emergency Medical Sen	2,167,632.91		
65137 Fire District 3 Reserve	20,708.06		
65151 Fire District 5 Operation & Maintenanc	177,093.29		
65157 Fire District 5 Reserve	12,465.37		
65161 Fire District 6 Operation & Maintenanc	274,515.39		
65171 Fire District 4 Operation & Maintenanc	843,866.11		
66801 Quillayute Valley Park & Rec Operatior	166.28		
66804 Quillayute Valley Park & Rec Capital	10,044.03		
66808 Quillayute Valley Park & Rec Bonds	722,293.53		
66851 Park & Rec Dist 1 General	227,723.20		
66853 Park & Rec Dist 1 Reserve	83,622.86		
66854 Park & Rec Dist 1 Construction/Equipi	91,707.00		