Tax

CITY OF ILWACO
ORDINANCE NO. 898

AN ORDINANCE OF THE CITY OF ILWACO, WASHINGTON, ESTABLISHING THE PROPERTY TAX RATE FOR THE 2020 BUDGET

WHEREAS, the City Council of the city of Ilwaco has met and considered its budget for the calendar year 2020; and

WHEREAS, the district's actual levy amount from the previous year was $221,769; and

WHEREAS, the population of this district is less than 10,000; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ILWACO, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2020 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be $2,650, which is a percentage increase of 1.19% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made:

Section 2. Effective Date. This Ordinance shall take effect and is in full force five (5) days after its passage, approval and publication of an approved summary of the title as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF ILWACO, AND SIGNED IN AUTHENTIFICATION OF ITS PASSAGE THIS 28TH DAY OF OCTOBER, 2019.

ATTEST:

Gary Forner, Mayor

Stephanie Davis, City Clerk

VOTE	Vacant	Bageant	Sprague	Lessnau	Mathison	Forner
Ayes		X	X	X	X	
Nays						
Abstentions						
Absent						

PUBLISHED: November 6, 2019

EFFECTIVE: November 11, 2019

TAX YEAR: 2020
LEVY LIMIT CALCULATION
TAXING DISTRICT: TOWN OF ILWACO
ANNEXED TO A LIBRARY

Actual Levy Prior Year $221,769

A.	HIGHEST LAWFUL LEVY SINCE 1985	(2019)		222,197
	TIMES LEVY LIMIT - 101%	(+) 2,222	=	224,419 1%
B.	VALUE OF THIS YEAR NEW CONSTRUCTION			2,058,100
	TIMES PREVIOUS YEARS LEVY RATE	1.711246	(+)	3,522 New Const
C.	CURRENT YEARS UTILITY VALUE			1,104,360
	LESS PREVIOUS YEARS UTILITY VALUE			1,104,360
	INCREASE IN UTILITY VALUE			0
	TIMES PREVIOUS YEARS LEVY RATE	1.711246	(+) 1,000	0 Utility Est
D.	A+B+C LEVY LIMITATION			227,941 / 228,941
E.	ASSESSED VALUE ORIGINAL DISTRICT			
	LEVY RATE ORIGINAL DISTRICT			0.0000
	ASSESSED VALUE ANNEXED AREA			
F.	LEVY LIMITATION FOR ANNEXATION			0
G.	LEVY LIMITATION WITH ANNEXATION (D+F)			0
H.	AMOUNT REFUNDED OR TO BE REFUNDED			
I.	TOTAL LEVY CONTROLLED BY LEVY LIMITATION			227,941
J.	AMOUNT REQUESTED BY TAXING DISTRICT			
K.	LESSER OF ITEMS I & J			227,941

TO CALCULATE LEVY RATE

LEVY		227,941
AV	Preliminary Value →	137,443,749
RATE		1.658431

Department of Revenue Washington State

Ordinance / Resolution No. ________________
RCW 84.55.120

WHEREAS, the ______________________ (Governing body of the taxing district) of ______________________ (Name of the taxing district) has met and considered its budget for the calendar year __________; and,

WHEREAS, the districts actual levy amount from the previous year was $ 221,769 (Previous year's levy amount); and,

Example

WHEREAS, the population of this district is ☐ more than or ☐ less than 10,000; and now, therefore, (Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2020 (Year of collection) tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be $ 2,650 which is a percentage increase of 1.194937 (Percentage increase) % from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

% Increase Above is only if you want to levy maximum available Due to Banked Capacity

Adopted this ________ day of ______________, ________.

______________________ ______________________

______________________ ______________________

______________________ ______________________

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc.

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Department of Revenue Washington State

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

Example

In accordance with RCW 84.52.020, I, ______________________________,
(Name)

______________________, for ______________________, do hereby certify to
(Title) (District Name)

the ______________ County legislative authority that the ______________________
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2020 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on __________:
(Date of Public Hearing)

Regular Levy: 228,950 → Should match your budget and include estimates for New Const. & Utilities if you choose to collect these add't'l amounts on top of the 1%
(State the **total** dollar amount to be levied)

Excess Levy: ______________________
(State the **total** dollar amount to be levied)

Refund Levy: ______________________
(State the **total** dollar amount to be levied)

Signature: ______________________ Date: ______________

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PACIFIC COUNTY ASSESSOR
BRUCE WALKER

(360) 875-9301

PRELIMINARY VALUES
2019 FOR 2020 TAXES
DATE: 8/30/2019

CITIES	REAL & PERSONAL ASSESSED VALUE REGULAR LEVIES	TIMBER T.A.V (2018)	REAL & PERSONAL ASSESSED VALUE SPECIAL LEVIES	INFORMATIONAL ONLY Values included in Totals: NEW CONSTRUCTION	UTILITIES (2018)
RAYMOND	$ 173,099,210	$ 127,878	$ 170,260,510	$ 903,800	$ 1,863,439
SOUTH BEND	$ 99,546,532	$ 10,338	$ 97,139,032	$ 238,700	$ 1,217,476
LONG BEACH	$ 331,190,291	$ -	$ 327,570,991	$ 5,160,400	$ 1,884,883
ILWACO	$ 137,443,749	$ 41,449	$ 135,986,149	$ 2,058,100	$ 1,104,360
OUTSIDE DISTRICTS					
STATE SCHOOL	$ 3,002,125,411	$ -	$ 2,946,224,911	$ 30,033,000	$ 27,445,159
CURRENT EXPENSE	$ 3,006,056,787	$ 310,774,369	$ 2,950,156,287	$ 30,033,000	$ 27,445,159
ROADS	$ 2,264,777,005	$ 310,594,704	$ 2,219,199,605	$ 21,672,000	$ 21,375,001
LIBRARY	$ 3,006,056,787	$ 310,774,369	$ 2,950,156,287	$ 30,033,000	$ 27,445,159
HOSPITAL DIST #2	$ 835,187,776	$ 263,781,933	$ 820,185,876	$ 5,748,200	$ 12,171,173
HOSPITAL DIST #3	$ 2,170,869,011	$ 46,992,436	$ 2,129,970,411	$ 24,284,800	$ 15,273,986
PAC CO EMS #1	$ 836,409,349	$ 249,792,577	$ 820,993,249	$ 7,383,600	$ 10,391,409
FIRE DISTRICTS					
FIRE NO 1	$ 1,445,443,652	$ 290,249	$ 1,414,382,452	$ 14,191,400	$ 5,529,970
FIRE NO 1 - EMS	$ 1,445,470,552	$ 401,921	$ 1,414,409,352	$ 14,191,400	$ 5,529,970
FIRE NO 2	$ 100,085,473	$ 541,887	$ 97,525,373	$ 1,101,200	$ 136,804
FIRE NO 3	$ 271,031,640	$ 10,194,349	$ 265,053,240	$ 3,374,900	$ 1,035,735
FIRE NO 4	$ 123,248,648	$ 1,722,204	$ 121,048,248	$ 1,769,300	$ 3,467,257
FIRE NO 5	$ 108,608,195	$ 100,845	$ 106,910,795	$ 110,900	$ 4,231,030
FIRE NO 5 - EMS	$ 108,608,195	$ 100,845	$ 106,910,795	$ 110,900	$ 4,231,030
FIRE NO 6	$ 62,368,168	$ 578,389	$ 61,291,168	$ 518,400	$ 43,438
FIRE NO 7	$ 15,298,422	$ 275,845	$ 14,900,722	$ 589,500	$ 24,507
FIRE NO 8	$ 22,422,840	$ 1,397,702	$ 21,950,440	$ 12,000	$ 209,440
GH FIRE DIST #15	$ 7,260,656	$ 182,967	$ 7,171,856	$ -	$ 227,356
GH FIRE DIST #15 - EMS	$ 15,067,591	$ 32,509,395	$ 14,978,791	$ -	$ 227,356
SOUTH BEACH RFA	$ 108,608,195	$ 100,845	$ 106,910,795	$ 110,900	$ 4,231,030
SOUTH BEACH RFA - EMS	$ 108,608,195	$ 100,845	$ 106,910,795	$ 110,900	$ 4,231,030
PORT DISTRICTS					
PORT OF WILLAPA	$ 842,037,981	$ 237,193,947	$ 827,036,081	$ 5,748,200	$ 11,856,278
PORT OF ILWACO	$ 653,727,141	$ 69,045,469	$ 643,528,341	$ 6,359,000	$ 7,006,498
PORT OF CHINOOK	$ 86,171,704	$ 4,435,377	$ 83,976,104	$ 686,200	$ 1,613,670
PORT OF PENINSULA	$ 1,424,114,561	$ 99,576	$ 1,395,610,361	$ 17,239,600	$ 6,968,713

I hereby certify the above is the Assessed Valuation of the various taxing districts in Pacific County.

Becky A Nissele Chief Deputy 8/30/19
Bruce Walker, Pacific County Assessor - Date

Pacific County
ASSESSOR

BRUCE WALKER

Memo

TO: Cities and Taxing Districts within or co-extensive with Pacific County

FROM: Bruce Walker, Pacific County Assessor

CC: Marie Guernsey, Clerk of the Board

DATE: August 30, 2019

RE: **NOTICE TO FILE BUDGETS OR ESTIMATES OF AMOUNTS TO BE LEVIED BY TAXATION DURING THE YEAR 2020**

It is that time of year again for each city and taxing district to file budgets or estimates to be levied during the year of 2020. I have listed below issues that need to be addressed:

Certified budgets or estimates of the amounts to be raised by taxation on assessed valuation of the property in the City or District during 2020 **must be filed with the Clerk of the Board of County Commissioners in order for the County to certify to the County Assessor by November 30, 2019.** (RCW 84.52.020, RCW 84.52.070) ***PLEASE NOTE: THE BOARD OF PACIFIC COUNTY COMMISSIONERS INTEND TO HOLD A PUBLIC HEARING ON NOVEMBER 26, 2019 TO CERTIFY LEVIES. THE CLERK OF THE BOARD REQUESTS THAT YOUR DOCUMENTS BE RECEIVED BY NOVEMBER 21, 2019.***

- A taxing district that collects regular levies is to **hold a public hearing on revenue sources for the district's following year's current expense budget.** The hearing **must include consideration of possible increases in property tax revenues and must be held prior to the time the taxing district levies the taxes or requests to have the taxes levied.** (RCW 84.55.120)

- **Provide a copy of the legal notice advertising your public hearing to this office and to the Clerk of the Board of County Commissioners.**

- **Budgets shall clearly indicate an estimate of cash balance at the beginning and ending of each budget period in said budget or estimate.** (RCW 84.52.025)

- **Resolution/Ordinance to increase property tax levy.** RCW 84.55.120 requires all taxing districts to adopt a resolution or ordinance in order to realize any increase in their regular property tax levy other than increases due to new construction, improvements to property, increased value of state-assessed property, annexations, and refunds. The Washington State Department of Revenue has created a form for your use when requesting such an increase in your regular property tax levy. These are available on the DOR website http://dor.wa.gov/Content/Home/Default.aspx.

  State law requires certain information be included in the resolution or ordinance. Specifically, the resolution or ordinance must state the dollar amount of the increase and the percentage increase over the prior property tax levy. Resolutions or ordinances that do not comply with state law could result in your taxing district receiving an incorrect amount of property tax.

- **Budget Certification**. RCW 84.52.020 requires taxing districts to certify the amount to be raised through property taxation to the county legislative authority. This certification is to be made each year on or before November 30. The amount certified should include the total amount the district intends to levy, including amounts for new construction, improvements to property and so forth.

Please return your Resolutions/Budgets to:

Clerk of the Board
Board of Pacific County Commissioners
P. O. Box 187
South Bend, WA 98586

Thank you so much for your immediate attention to this matter. If you have any questions, please feel free to give me a call at (360) 875-9301.

***PLEASE NOTE:** If a taxing district or city does not submit its certified budget or estimate to the Clerk of the Board of County Commissioners, by November 21, 2019, it will not be included in the levy amounts to be included for the year 2020.*

Enclosures: RCW 84.52.020, RCW 84.52.070, RCW 84.55.120, RCW 84.52.025
Fire Protection Budget Form (Pacific County Fire Districts Only)
Levy Certification Form
Ordinance/Resolution Form
2020 Levy Limit (101%) Calculation Estimate
2019 Preliminary Assessed Values for 2020 Tax
(New Timber & Utility Values are not available at this time)

RCW 84.52.020

City and district budgets to be filed with county legislative authority.

It shall be the duty of the city council or other governing body of every city, other than a city having a population of three hundred thousand or more, the board of directors of school districts of the first class, the superintendent of each educational service district for each constituent second class school district, commissioners of port districts, commissioners of metropolitan park districts, and of all officials or boards of taxing districts within or coextensive with any county required by law to certify to the county legislative authority, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chair and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November.

RCW 84.52.070

Certification of levies to assessor.

It shall be the duty of the county legislative authority of each county, on or before the thirtieth day of November in each year, to certify to the county assessor of the county the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes, and it shall be the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of November in each year, to certify to the county assessor of the county the amount of taxes levied upon the property within the city, town, or district for city, town, or district purposes. If a levy amount is not certified to the county assessor by the thirtieth day of November, the county assessor shall use no more than the certified levy amount for the previous year for the taxing district: PROVIDED, That this shall not apply to the state levy or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days prior to November 30th.

RCW 84.55.120

Public hearing — Taxing district's revenue sources — Adoption of tax increase by ordinance or resolution.

A taxing district, other than the state, that collects regular levies shall hold a public hearing on revenue sources for the district's following year's current expense budget. The hearing must include consideration of possible increases in property tax revenues and shall be held prior to the time the taxing district levies the taxes or makes the request to have the taxes levied. The county legislative authority, or the taxing district's governing body if the district is a city, town, or other type of district, shall hold the hearing. For purposes of this section, "current expense budget" means that budget which is primarily funded by taxes and charges and reflects the provision of ongoing services. It does not mean the capital, enterprise, or special assessment budgets of cities, towns, counties, or special purpose districts.

If the taxing district is otherwise required to hold a public hearing on its proposed regular tax levy, a single public hearing may be held on this matter.

No increase in property tax revenue, other than that resulting from the addition of new construction, increases in assessed value due to construction of electric generation wind turbine facilities classified as personal property, and improvements to property and any increase in the value of state-assessed property, may be authorized by a taxing district, other than the state, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authorizing the increase in terms of both dollars and percentage. The ordinance or resolution may cover a period of up to two years, but the ordinance shall specifically state for each year the dollar increase and percentage change in the levy from the previous year.

Department of Revenue Washington State

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Holly Beller (Name),

Treasurer (Title), for City of Ilwaco (District Name), do hereby certify to

the Pacific (Name of County) County legislative authority that the City Council (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2020 (Year of Collection) as provided in the district's

budget, which was adopted following a public hearing held on 10/28/19 (Date of Public Hearing):

Regular Levy: $228,941.00 (State the total dollar amount to be levied)

Excess Levy: 0 (State the total dollar amount to be levied)

Refund Levy: 0 (State the total dollar amount to be levied)

Signature: [signature] Date: 11/1/19

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REV 64 0100e (w) (2/21/12)

	A	B	C	D	E	F	G	H	I	J	K
1											
2	001 GENERAL FUND										
3											
4			YTD as of	2019	2020				YTD as of	2019	2020
5	ESTIMATED REVENUES -		11/18/2019	Original	Proposed		ESTIMATED EXPENDITURES -		11/18/2019	Original	Proposed
6	001-000-000-311-10-00-00	General Property Taxes	146,847	155,238	206,047		001-000-000-511-30-44-00	Official Publications	3,461	2,500	3,000
7	001-000-000-313-11-00-00	Local Sales & Use Taxes	176,627	170,000	180,000		001-000-000-511-60-10-00	Salaries & Wages	14,919	18,000	18,000
8	001-000-000-313-71-00-00	Criminal Justice Sales & Use Tax	11,819	-	12,000		001-000-000-511-60-20-00	Personnel Benefits	1,531	1,901	1,956
9	001-000-000-316-10-00-00	Business & Occupation Tax	55,234	75,000	70,000		001-000-000-511-60-41-01	IT/Software Services	5,860	10,000	9,000
10	001-000-000-316-40-01-00	Garbage 6% Utility Tax	17,453	20,000	18,000		001-000-000-511-60-43-00	Travel/Meals/Lodging	1,375	500	1,000
11	001-000-000-316-40-03-00	Telephone 6% Utility Tax	16,797	20,000	20,000		001-000-000-511-60-46-00	Insurances	10,631	10,318	11,634
12	001-000-000-316-40-04-00	Electric 6% Utility Tax	66,593	52,000	65,000		001-000-000-511-60-47-00	Electricity	2,555	1,400	1,400
13	001-000-000-316-40-05-00	Water Utility Tax	44,342	58,894	56,030		001-000-000-511-60-47-02	City Sewer - Museum	483	500	500
14	001-000-000-316-40-06-00	Sewer Utility Tax	39,064	45,802	45,720		001-000-000-511-60-48-00	Repair & Maintenance	114	200	200
15	001-000-000-316-40-07-00	Storm Drainage Utility Tax	5,512	5,529	5,529		001-000-000-511-60-49-00	Miscellaneous	488	1,000	500
16	001-000-000-316-40-09-00	Franchise 5% Fee	10,232	11,000	11,000		001-000-000-511-60-51-00	Election Costs	6,092	7,000	6,000
17	001-000-000-317-20-00-00	Local Leasehold Excise Tax	27,770	35,000	35,000		001-000-000-512-50-40-03	Municipal Court Services	17,196	18,600	18,432
18	001-000-000-317-40-00-00	Timber Harvest Excise Tax	103	100	100		001-000-000-512-50-40-04	Court Remit to State	-	4,000	-
19	001-000-000-321-99-00-00	Other Business Licenses and Permits	29,942	35,000	35,000		001-000-000-514-20-10-00	Salaries & Wages	53,141	44,416	40,272
20	001-000-000-322-10-00-01	Building Permit Fees	14,601	15,000	15,000		001-000-000-514-20-20-00	Personnel Benefits	23,162	17,300	17,477
21	001-000-000-322-90-00-01	Zoning Fees	12,155	10,000	12,000		001-000-000-514-20-31-00	Office & Operating Supplies	6,353	8,000	7,000
22	001-000-000-334-02-70-00	RCO Grant Proceeds	-	-	-		001-000-000-514-20-35-00	Small Tools & Equipment	-	500	-
23	001-000-000-334-02-70-01	Secretary of State File Grant	2,800	-	-		001-000-000-514-20-41-00	Professional Services	8,654	7,500	7,500
24	001-000-000-334-03-13-00	COM Growth Mgmt Update Checklist	4,500	-	-		001-000-000-514-20-42-00	Communication	4,132	3,600	3,600
25	001-000-000-335-00-91-00	PUD Privilege Tax	9,092	10,000	10,000		001-000-000-514-20-43-00	Travel/Meals/Lodging	502	500	500
26	001-000-000-336-00-71-00	Multimodal Transportation City	1,002	-	1,312		001-000-000-514-20-43-01	Training	652	500	500
27	001-000-000-336-06-21-00	Criminal Justice - Population	1,000	1,000	1,000		001-000-000-514-20-45-00	Postage Meter Rental	857	1,500	1,500
28	001-000-000-336-06-25-00	Criminal Justice - Contracted Services	1,783	2,000	2,000		001-000-000-514-20-46-01	Fire Hall Leasehold Excise Tax	-	-	1,695
29	001-000-000-336-06-26-00	Criminal Justice - Special Programs	1,041	1,052	1,081		001-000-000-514-20-47-01	Garbage Bills	3,299	3,500	3,500
30	001-000-000-336-06-42-00	Marijuana Excise Tax	5,903	15,000	5,000		001-000-000-514-20-47-02	Water - City Hall	1,120	660	1,200
31	001-000-000-336-06-51-00	DUI & Other Criminal Justice Assistance	134	500	100		001-000-000-514-20-47-03	Sewer - City Hall	1,919	960	250
32	001-000-000-336-06-94-00	Liquor Excise Tax	5,276	4,960	5,298		001-000-000-514-20-47-04	Storm Drainage	251	300	250
33	001-000-000-336-06-95-00	Liquor Board Profits	5,900	7,874	7,739		001-000-000-514-20-48-00	Repairs & Maintenance	280	500	500
34	001-000-000-337-00-01-00	PCOG For Fire Station	25,000	25,000	25,000		001-000-000-514-20-49-00	Miscellaneous	1,203	500	500
35	001-000-000-337-00-02-00	PCOG For Community Building	18,979	18,979	18,979		001-000-000-514-23-41-00	Audit Costs	3,500	-	-
36	001-000-000-337-00-03-00	Port of Ilwaco	-	-	-		001-000-000-514-30-00-00	Records Services	-	-	-
37	001-000-000-341-81-00-00	Photocopying	5	-	-		001-000-000-514-31-40-00	Recording Fees	39	200	50
38	001-000-000-341-96-00-00	Other General Government Services	-	-	-		001-000-000-514-81-40-00	Licensing Fees	-	-	-
39	001-000-000-342-21-00-00	Fire Protection Services	3,853	2,000	3,000		**General Government**		**173,770**	**166,355**	**157,916**
40	001-000-000-342-30-00-00	Misc. Revenue - Fire	-	-	-		001-000-000-515-30-41-00	Legal Services	23,027	20,000	20,000
41	001-000-000-353-10-00-00	Traffic Infraction Penalties	-	-	-		001-000-000-519-70-49-00	Assoc of WA Cities (dues)	647	622	647
42	001-000-000-353-10-03-01	Municipal Court Fines	6,758	6,000	6,000		001-000-000-519-70-49-01	Pacfic Council of Governments	1,500	1,500	1,500
43	001-000-000-353-70-00-00	Non-Traffic Infraction Penalties	73	100	100		001-000-000-519-70-49-03	Pacific County EDC	600	700	600
44	001-000-000-357-37-00-00	Misc. Revenue-Court	21	50	-		001-000-000-521-10-50-00	Law Enforcement Contract	237,937	261,058	276,500
45	001-000-000-361-11-00-00	Investment Interest	1,144	1,000	1,000		001-000-000-521-30-40-00	Drug Task Force	-	-	-
46	001-000-000-361-40-00-00	Local Sales Interest	295	100	100		**Legal & Law Enforcement**		**263,710**	**283,880**	**299,247**
47	001-000-000-362-40-00-00	Space & Facility Rental	324	1	100		001-000-000-522-10-10-00	Salaries & Wages	16,250	18,859	28,662
48	001-000-000-362-40-00-01	Fire Hall - Medix Apartment	17,604	-	17,604		001-000-000-522-10-20-00	Personnel Benefits	12,438	15,616	17,356
49	001-000-000-362-50-00-04	Community Building - Rent	10,510	13,680	1,500		001-000-000-522-10-20-01	Board of Volunteer Firemen	1,320	2,000	1,200
50	001-000-000-362-50-01-00	Community Building - Electricity	2,857	5,000	2,500		001-000-000-522-10-20-02	Life & Disability Insurance	5,516	5,124	5,500
51	001-000-000-362-50-03-00	Community Building - Insurance	5,169	11,766	5,618		001-000-000-522-10-31-00	Office & Operating Supplies	5,143	6,000	5,000
52	001-000-000-362-90-00-00	Community Building - Other	484	2,000	-		001-000-000-522-10-31-01	Training/Attendance	-	9,650	5,000
53	001-000-000-369-10-00-00	Sale of Scrap And Junk	-	-	-		001-000-000-522-10-32-00	Gasoline	662	1,700	1,000
54	001-000-000-369-30-00-00	Misc. Revenue	2,310	-	-		001-000-000-522-10-35-00	Small Tools & Equipment	4,711	9,000	6,000
55	001-000-000-386-83-08-00	Trauma Care	137	100	100		001-000-000-522-10-40-00	Safety	4,523	8,000	6,000
56	001-000-000-386-83-31-00	Auto Theft	277	100	100		001-000-000-522-10-42-00	Communication	4,602	1,500	3,000
57	001-000-000-386-83-32-00	Brain Trauma	50	50	50		001-000-000-522-50-46-00	Insurance	10,538	12,726	11,361
58	001-000-000-386-88-00-00	ST Gen Fund 54	-	50	-		001-000-000-522-50-47-00	Electricity	9,259	6,400	6,500
59	001-000-000-386-91-00-00	ST Gen Fund 40	1,196	1,000	1,000		001-000-000-522-50-47-01	Water	2,253	1,900	2,400
60	001-000-000-386-92-00-00	ST Gen Fund 50	708	500	500		001-000-000-522-50-47-02	Sewer	2,983	3,250	3,400
61	001-000-000-386-97-00-00	JIS Account	648	500	500		001-000-000-522-50-47-03	Storm Drainage	987	900	1,000
62	001-000-000-397-00-00-01	Transfer From 101-Bldg	11,845	11,845	11,845		001-000-000-522-50-48-00	Repair & Maintenance	5,987	5,000	3,000

	A	B	C	D	E	F	G	H	I	J	K
4			YTD as of	2019	2020				YTD as of	2019	2020
5	ESTIMATED REVENUES -		11/18/2019	Original	Proposed		ESTIMATED EXPENDITURES -		11/18/2019	Original	Proposed
63	001-000-000-397-00-00-02	Transfer From 401-Bldg	15,250	15,250	15,250		001-000-000-522-60-00-00	Vehicle & Equipment Maintenance	1,310	2,500	2,000
64	001-000-000-397-00-00-03	Transfer From 409-Bldg	22,750	22,750	22,750		Fire Department		88,481	110,125	108,378
65	001-000-000-397-00-00-06	Transfer From 104	2,500	2,500	2,500		001-000-000-523-20-40-00	Correctional Institutions	1,265	3,000	1,500
66	001-000-000-397-00-00-07	Transfer from 408	6,150	6,150	6,150		001-000-000-523-21-00-01	Juvenile Facility	-	-	-
67	001-000-000-397-00-00-08	Transfer from 301	30,000	-	30,000		001-000-000-525-60-51-00	Disaster Preparedness	1,685	6,738	6,738
68	001-000-000-398-00-00-00	Insurance Recoveries	-	-	-		001-000-000-528-60-51-00	Dispatch Services - PACCOM E911	18,636	16,683	14,895
69							Other Emergency Service		21,585	26,421	23,133
70							001-000-000-553-70-51-00	Air Pollution Control	747	747	777
71							001-000-000-557-20-41-00	Ilwaco Web Page	4,157	2,800	4,200
72							001-000-000-558-60-41-00	Planner Services	32,152	40,000	40,000
73							001-000-000-558-60-41-01	GMA Update	6,015	-	12,716
74							001-000-000-558-60-42-00	Engineer Services	10,953	5,000	5,000
75							001-000-000-566-00-51-00	Alcohol Program 2%	54	250	100
76							Other General Government		54,077	48,797	62,793
77							001-000-000-572-50-41-00	Custodian Library	2,680	4,000	4,000
78							001-000-000-572-50-46-00	Insurance	2,235	1,922	2,339
79							001-000-000-572-50-47-00	Electricity	7,657	7,000	7,000
80							001-000-000-572-50-47-01	City Water	2,125	2,000	2,000
81							001-000-000-572-50-47-02	City Sewer	2,732	2,500	2,500
82							001-000-000-572-50-47-03	Storm Drainage	133	100	100
83							001-000-000-572-50-48-00	Repairs & Maintenance	1,094	1,000	750
84							001-000-000-572-50-49-00	Miscellaneous	100	100	100
85							Library		18,756	18,622	18,789
86							001-000-000-575-50-40-00	Community Bldg Other-Electricity	5,105	5,000	5,000
87							001-000-000-575-50-40-01	Community Bldg Other-Mntc	6,613	3,000	3,000
88							001-000-000-575-50-40-04	Community Building Insurance	9,844	9,844	10,699
89							001-000-000-575-50-40-05	Community Bldg Other - Grbg	952	1,500	-
90							Other Community Bldg & Recreation		22,514	19,344	18,699
91							001-000-000-576-80-10-00	Parks Salaries and Wages	62,814	36,341	47,550
92							001-000-000-576-80-20-00	Parks Benefits	29,271	18,268	23,499
93							001-000-000-576-80-31-00	Office & Operating Supplies	5,071	3,500	3,500
94							001-000-000-576-80-35-00	Small Tools & Equipment	7,109	7,000	7,000
95							001-000-000-576-80-46-00	Insurance	3,336	3,023	3,586
96							001-000-000-576-80-47-00	Electricity	1,051	1,000	1,000
97							001-000-000-576-80-47-01	Water-Parks, Sprinklers,Blk Lake	698	750	750
98							001-000-000-576-80-47-02	Sewer-Parks, Black Lake	980	1,000	1,000
99							001-000-000-576-80-47-03	Storm Drainage	1,600	1,500	1,700
100							001-000-000-576-80-48-00	Repairs & Maintenance	7,227	6,000	6,000
101							001-000-000-576-80-49-00	Miscellaneous	747	500	500
102							001-000-000-576-80-49-01	Transfer to 104	36,000	-	-
103							Parks		155,904	78,882	96,085
104							001-000-000-591-13-71-00	Usda RD #97-09 Bond - Prin	11,526	23,326	24,447
105							001-000-000-591-22-71-00	BOP Fire Station - Prin	58,394	45,452	47,682
106							001-000-000-591-73-71-00	BOP Community Bldg - Prin	17,162	17,162	17,472
107							001-000-000-592-13-83-00	Usda RD #97-09 Bond - Interest	1,738	3,202	2,081
108							001-000-000-592-22-83-00	BOP Fire Station - Interest	19,039	31,981	29,750
109							001-000-000-592-73-83-00	BOP Community Bldg - Interest	11,865	11,865	11,555
110							Debt Payments		119,724	132,988	132,988
111											
112							001-000-000-594-64-22-00	Black Lake Fishing Dock Repair	2,172	2,000	-
113							001-000-000-594-76-64-00	Vehicle Replacement	-	10,000	20,000
114							001-000-000-594-76-64-02	Parks Equipment			15,000
115							001-000-000-597-00-00-00	Contingency	-	12,000	-
116							001-000-000-597-00-00-02	City Hall Improvements	16,240	-	-
117							Capital Expenditures		18,411	24,000	35,000
118											
119											
120		Total Operational Revenue	900,418	897,420	992,201			Total Operational Expense	936,932	909,414	953,028
121							Operational Surplus		(36,514)	(11,994)	39,173
122		Non-Operational Revenue						Non-Operational Expense			

	A	B	C	D	E	F	G	H	I	J	K
4			YTD as of	2019	2020				YTD as of	2019	2020
5	ESTIMATED REVENUES -		11/18/2019	Original	Proposed		ESTIMATED EXPENDITURES -		11/18/2019	Original	Proposed
123											
124											
125	001-000-000-334-02-70-00	RCO Grant Proceeds	-	-	-		001-000-000-576-80-49-01	Transfer from 104	-	-	-
126	001-000-000-334-03-12-00	DOE Aquatic Weed Grant	-	-	-		001-000-000-597-00-00-01	Transfer to 005 Fire Reserve Fund	-	-	-
127	001-000-000-334-03-13-00	COM Growth Mgmt Update	-	-	-		001-000-000-576-80-49-02	Ilwaco Park from Donations	-	-	-
128	001-000-000-367-00-00-01	Templin Foundation Grant	-	-	-		001-000-000-576-80-34-01	RCO Grant Expenses	-	-	-
129	001-000-000-367-11-00-00	Fire Department Donations	-	3,000	-		001-000-000-576-80-34-0	Aquatic Weed Treatment Expense	-	-	-
130	001-000-000-367-19-00-00	Black Lake Fish Derby Donations	4,972	5,700	5,000		001-000-000-576-80-34-02	Shoreline Master Program Expense	-	-	-
131	001-000-000-367-19-00-01	Ilwaco Park Donations	1,060	5,000	5,000		001-000-000-573-90-49-00	Black Lake Fishing Derby	4,306	4,200	4,200
132	001-000-000-367-19-00-03	Firework Donations	8,400	4,000	7,500		001-000-000-573-90-490-01	4th of July Fireworks	6,500	4,000	6,500
133		Total Non-Operational Revenue	14,432	17,700	17,500		001-000-000-594-14-64-00	Administrative Equipment - File Grant	2,340	-	-
134								Total Non-Operational Expense	13,146	8,200	10,700
135							Gain/Loss Non-Operational		1,286	9,500	6,800
136	GRAND TOTAL ALL REVENUES		914,850	915,120	1,009,701			GRAND TOTAL ALL EXPENDITURES	950,077	917,614	963,728
137								Total Surplus	(35,228)	(2,494)	45,973
138											
139	GRAND TOTAL REVENUE and RESERVES (Beginning)				1,014,394		GRAND TOTAL EXPENSE and RESERVES (Ending)				1,009,701
140											
141	*Reserves Analysis*										
142		Beginning (Carryforward)	Reallocation	Ending	*Objective*						
143	Working Cash	4,693	45,973	50,666	*119,129*						
144	Short Lived Asset Replacement	-	-	-	*13,103*						
145	Emergency	-	-	-	*50,000*						
146	Fire	-	-	-	-						
147	Non-Operational	-	-	-	-						
148	Total	4,693	45,973	50,666	*182,232*						

101 STREET FUND

ESTIMATED REVENUES -	MVFT = 945 pop x 20.72	YTD as of 11/18/2019	2019 Original	2020 Proposed
101-000-000-311-10-00-00	General Property Tax	62,937	66,531	22,894
101-000-000-334-03-80-01	TIB Grant	315,278	-	336,974
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	14,650	19,995	19,358
101-000-000-336-00-87-01	Multi-Modal Transportation City	584	1,332	500
101-000-000-336-00-87-02	Increased Gas Tax	1,500	1,168	1,148
101-000-000-337-00-00-00	MV Fuel Tax - County	-	-	29,475
101-000-000-361-11-00-00	Investment Interest	3,162	-	2,500
101-000-000-369-30-00-00	Miscellaneous Revenue	317	-	-
101-000-000-397-00-00-01	Transfer from 301	-	-	-
GRAND TOTAL REVENUES		398,429	89,026	412,849

ESTIMATED EXPENDITURES -		YTD as of 11/18/2019	2019 Original	2020 Proposed	
101-000-000-542-30-10-00	Salaries & Wages	32,833	30,804	38,585	
101-000-000-542-30-20-00	Benefits	15,865	15,385	18,702	
101-000-000-542-30-31-00	Roadway Operating	4,763	5,000	5,000	
101-000-000-542-30-35-00	Roadway Equipment	9,677	25,000	10,000	
101-000-000-542-30-40-00	Safety	1,028	1,500	1,500	
101-000-000-542-63-47-00	Street Light Operating	5,985	6,000	6,500	
101-000-000-542-66-31-00	Ice Control Operating	676	500	1,000	
101-000-000-542-67-30-00	Street Cleaning	100	4,000	4,000	Cowlitz Clean Sweep
101-000-000-542-70-31-00	Roadside Operating	6,864	2,000	7,000	Center line striping
101-000-000-543-30-30-00	Office And Operating	6,837	6,000	6,000	
101-000-000-543-30-30-01	Gasoline & Oil Products	2,407	2,000	2,500	
101-000-000-543-30-30-02	Small Tools & Equipment	138	1,500	1,500	
101-000-000-543-30-40-00	Safety Training	350	500	500	
101-000-000-543-30-40-01	Insurance	2,024	1,711	2,322	
101-000-000-595-30-65-00	Roadway Construction	4,085	10,000	5,000	Potholes
101-000-000-595-61-60-01	Sidewalks - Planters	-	-	2,500	
101-000-000-595-30-65-01	Construction - TIB	331,872	-	336,974	School Route Improvements
101-000-000-597-00-00-01	Contingency - TIB Match	17,373	30,482	59,466	
101-000-000-597-00-00-03	Transfer TO 001-Bldg. Rental	11,845	11,845	11,845	
101-000-000-597-00-00-10	Transfer To 408	-	-	-	
GRAND TOTAL EXPENDITURES		454,722	154,227	520,894	
2020 Reserve Contribution /(Depletion)		(56,293)	(65,201)	(108,045)	

ESTIMATED CARRYOVER FROM 2019 (Beginning Balance)	$ 161,460	
2020 Reserve Contribution /(Depletion)	$ (108,045)	
Actual	$ 53,415	
Reserve Objective	$ 45,423	Objective Met

Cash Reserve Desired Amount		45,423
Cash Reserve Contributions Current Year		(108,045)
Cash Reserve Contributions Prior Year		161,460
Over/(Under)		7,992

Desired Reserve	
Emergency	15,000
Operating	30,423
Projects	-
Equipment	-
	45,423

Project List	Estimated Cost	Reserve Accrual
Myrtle Ave NE		
Vandalia	$ 20,400	$ 1,598
Cook Rd	$ 26,150	$ 1,598
Quaker/Cedar	$ 16,800	$ 1,598
School Route	$ 25,000	$ 1,598
Adelia	$ 39,200	$ 1,598