

Sustainable Public Works Financing at the Local Level

IACC
October 24, 2019
Presented by Ashley Probart

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Problem Statements-Sustainable Public Works

Local Jurisdictions:

- Struggle to fund public works projects-when the public works budget competes with operating expenses, or other tax proposals...;
- Are expected to fund public works projects that are regional in nature;
- “Position” their budgets to match state, federal programs, but it may not be the #1 or even #10 local priority; and
- Must prove they have tapped into viable local tax/fee authorities before accessing state/federal funding.

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Sustainable Public Works

Overview:

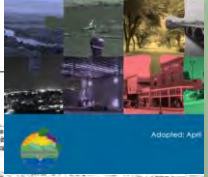
- Planning
- Construction methods
- State funding assistance
- Identify project funding success
- Locally initiated revenues
- General ideas to consider

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Planning--Sustainable Public Works


Planning (years) ahead:
Determine what you
want to fund and why

CITY OF PROSSER
COMPREHENSIVE
PLAN



Adopted: April


Street Maintenance, Slurry Seal July 11, 12, 13, and 16



Each summer, City crews, and contractors perform a number of pavement maintenance services that make up the street maintenance program. This program includes surface treatments such as asphalt paving, slurry seal, and chip seal.

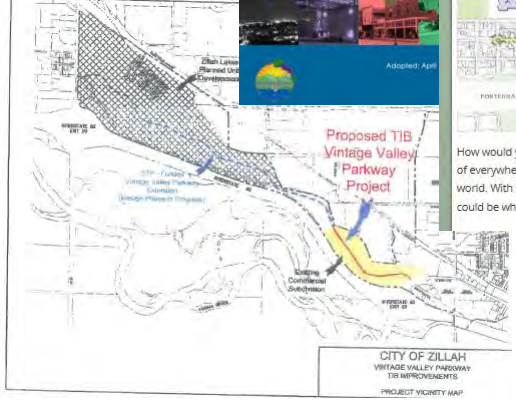
During the street preparation process, some streets will have restricted parking or access. These restrictions will be short and affected residents will receive door hangers from contractor crews.

Shelton Visioning Plan



How would you describe Shelton? We've heard many different descriptions of everywhere from burned-out logging town to shellfish capital of the world. With such a range of opinions, it can be hard to imagine what Shelton could be when we "grow up."

CITY OF ZILLAH
VINTAGE VALLEY PARKWAY
T1B IMPROVEMENTS
PROJECT VICINITY MAP



APPROVED AS SHOWN

ECOLOGY
State of Washington

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM
WASTE DISCHARGE PERMIT NO. WA0020834

State of Washington
DEPARTMENT OF ECOLOGY
Olympia, Washington 98504-7771

In compliance with the provisions of
The State of Washington Water Pollution Control Act
(Chapter 90.48 Revised Code of Washington)
and
The Federal Water Pollution Control Act
(The Clean Water Act)
Title 33 United States Code, Section 1251 et seq.

Town of [redacted]

Sustainable Public Works

Planning (years) ahead:

- Develop a problem statement
- Write a Project Description and its components:
 - Local
 - Regional
 - State, Federal
- Collect baseline data
- Document, document....

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Sustainable Public Works

Construction methods:

- Small works roster
- Job Order Contracting
- Design-Bid-Build

Major construction over \$10M

- Design Build
- General Construction-Construction Manager

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State Funding Assistance



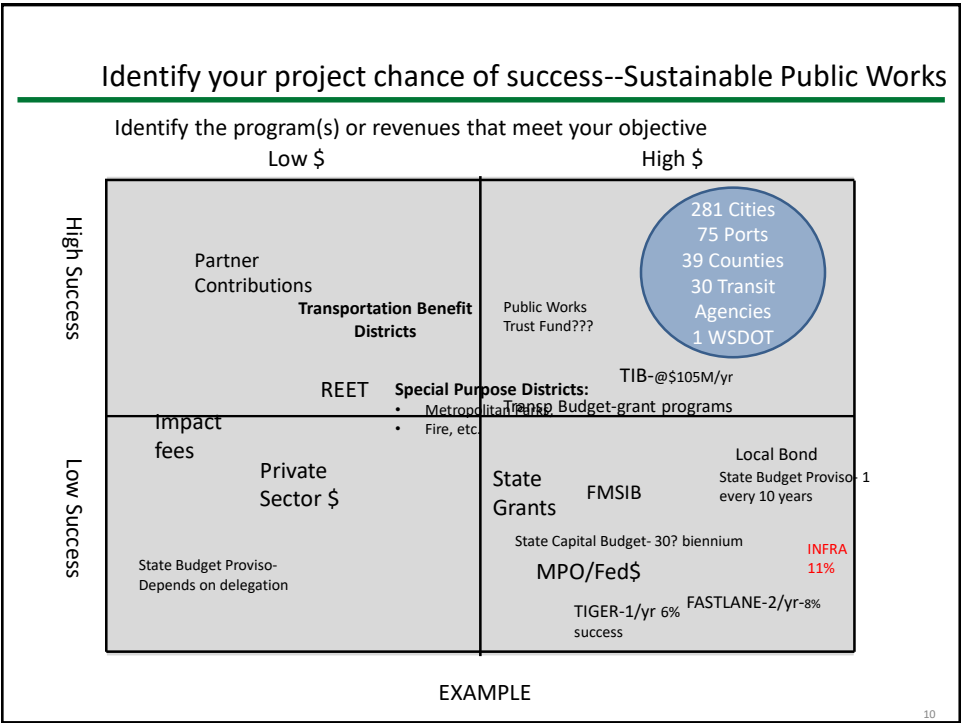
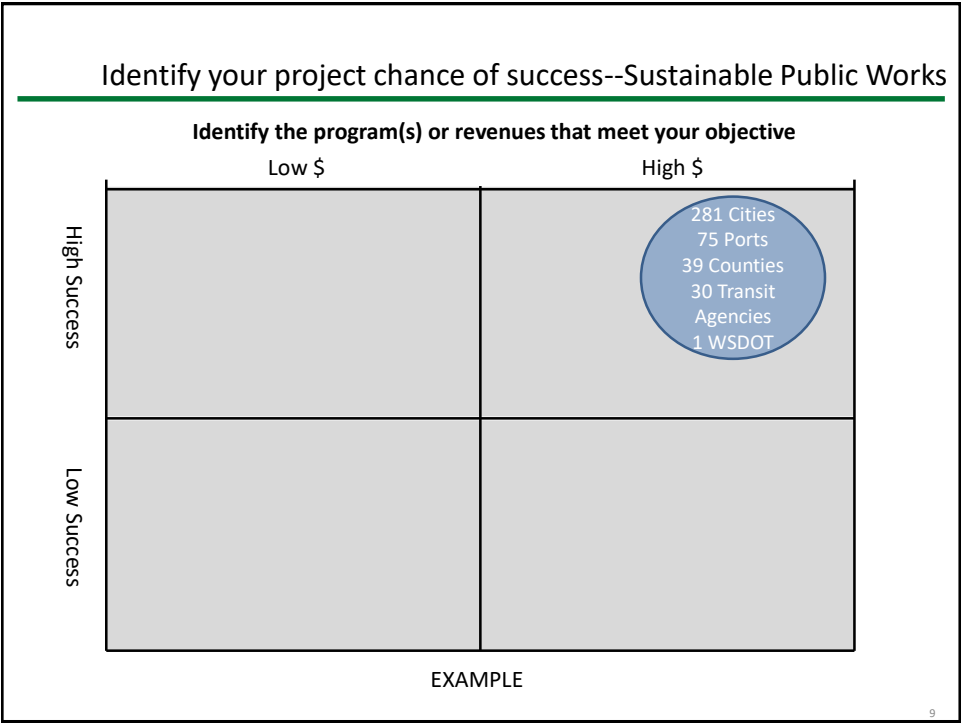
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Financing Tools- State

State Agency Funding Sources:

- Community Economic Revitalization Board
- Public Works Assistance Account
- Transportation Improvement Board
- Freight Mobility Strategic Investment Board
- WSDOT-Local Programs
- Recreation and Conservation Office (WWRP – Parks and Trails)
- Ecology Water Quality Financial Assistance
- Washington State Department of Health-DWSRF
- State Capital Budget (Bonds)

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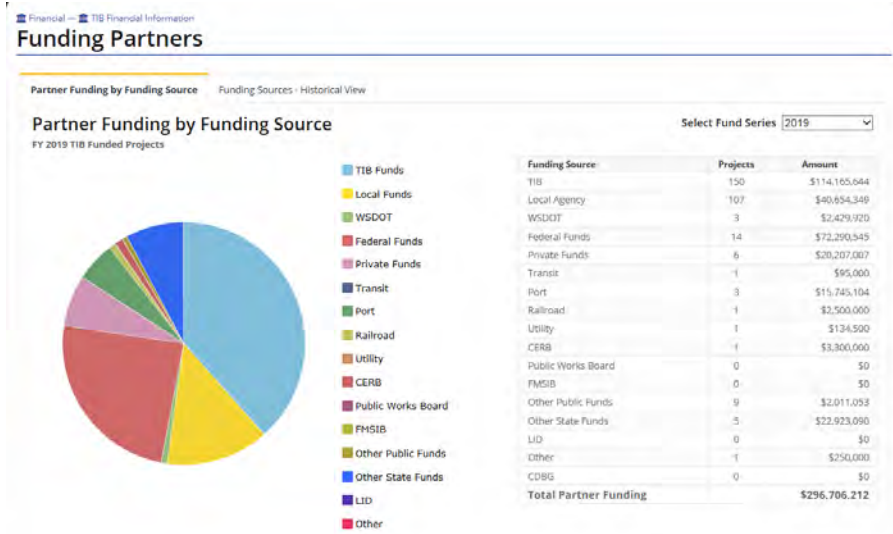


Identify your project chance of success--Sustainable Public Works

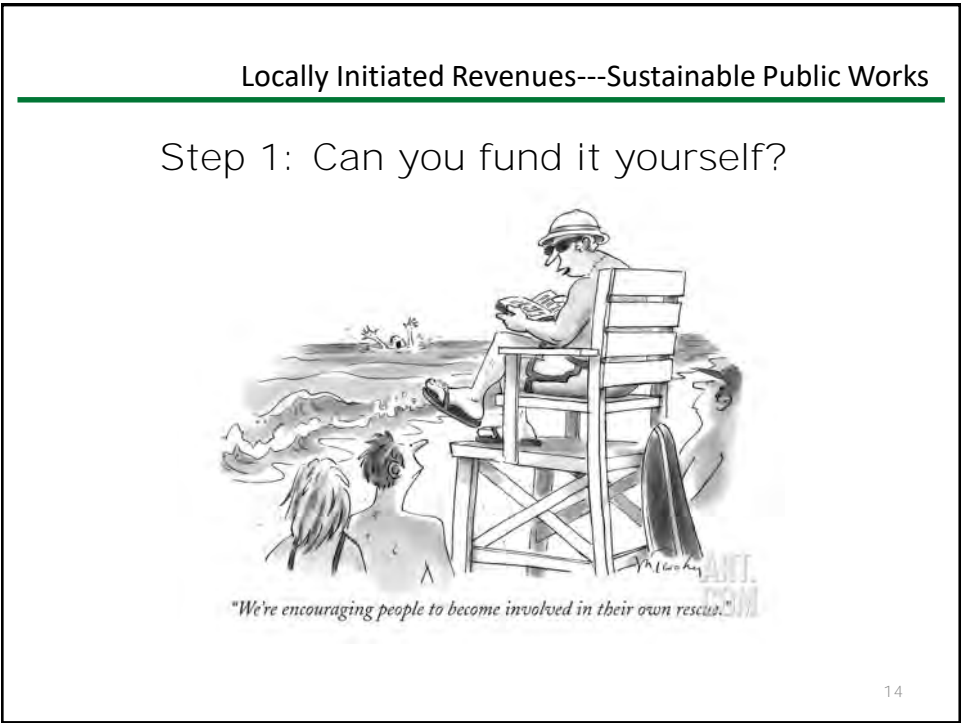
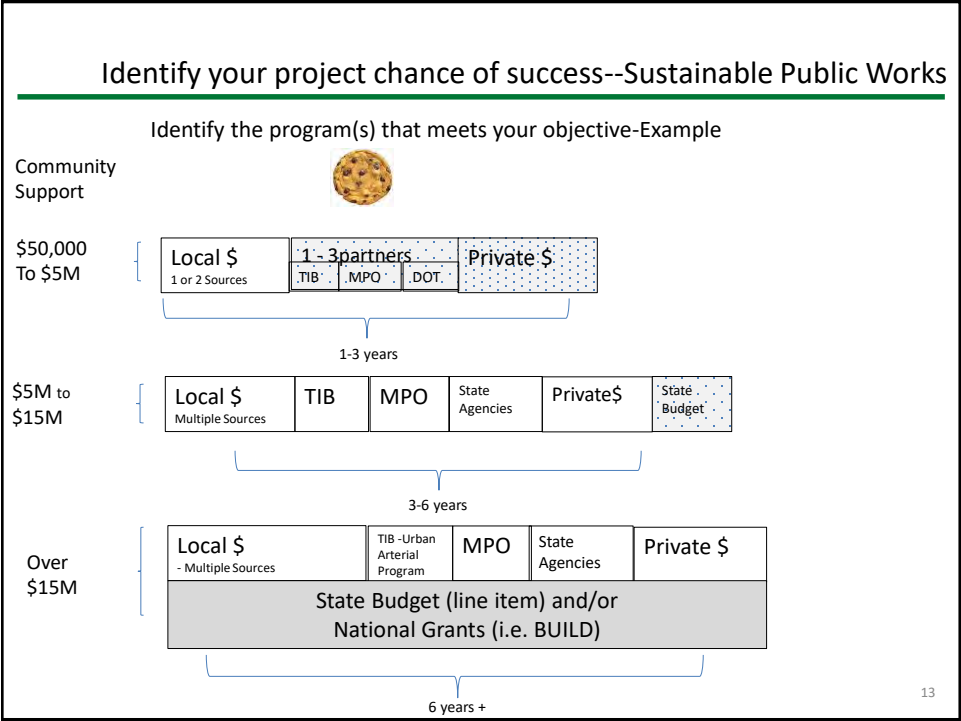
	Available Funds	Average Award	Award Frequency	Anticipated Rating (Very low, low, medium, high)
Your City/County/PUD/Port				
Developer/Private Sector				
Local Chamber of Commerce				
LID				
County-.09				
Port				
Transit				
Department of Commerce				
-Public Works Trust Fund				
-CERB				
Recreation and Conservation Office				
Department of Ecology Grants				
Department of Health				
Developer/Private Sector				
Federal				
-MPO				
INFRA				
Railroad				
Total:				
Project match funding required:				
Net:				

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Partners are critical for larger projects-Sustainable Public Works



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Locally Initiated Revenues---Sustainable Public Works

Step 2: Can't you be more efficient with your own money?



The perfect mouse trap

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Locally Initiated Revenues---Sustainable Public Works

Total local budget: \$1M



"I suppose I'll be the one to mention the elephant in the room."

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Sustainable Public Works

Locally initiated revenues:

Public outreach plan (By governing body or voter approved):

- Clear purpose
- Transparency/accountability
 - Citizen advisory committee (short term)
 - Annual report
 - Material change policy
 - Sunset?

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Sustainable Public Works

Revenue Source: **Levy Lid Lift** - increase in property taxes above the allowed 1% annual increase (up to statutory maximum rate of \$3.375 per thousand for most cities)

How it is imposed: Council initiated and voter-approved by simple majority

How it can be used:

- **Option 1** (RCW 84.55.050(1)) - For any purpose, permanent or for a specified period of time. The "lift" happens in the first year with 1% increases allowed in subsequent years. If used for debt service on bonds must expire in nine years.
- **Option 2** (RCW 84.55.050(2)) – For a "limited purpose" as specified in the ballot title. The lift can occur in steps over six-years. Can be permanent (rate after 6 years establishes the new base). New funds may not supplant existing funds used for the stated "limited purpose."

Who has used it:

- Auburn – To maintain and improve street systems*
- Duvall, Redmond, Bremerton, Mercer Island, Bellevue, Sammamish, Seattle, Shoreline – Parks
- South Prairie, Washougal, Redmond, Eatonville, Woodway, Mountlake Terrace, Olympia, Milton, Stanwood, Tumwater – Public Safety

Pros/Cons:

For more info see: <http://www.mrsc.org/subjects/finance/levylidlift.aspx>

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Sustainable Public Works

Revenue Source: Local Improvement District (RCW 35.43-RCW 35.56)

How it is imposed:
Complex process to establish LID, secure interim financing, construct projects, determine individual property assessments, sell bonds, etc. The formation of an LID can be initiated through two distinct methods:

- resolution of intention method which allows the legislative body of a municipality to initiate an LID
- petition method which allows property owners to petition to initiate an LID.

How it can be used: To finance construction of local improvements that are *appurtenant to and beneficial to specific land*. Funds are collected through a special assessment on subject properties and used to pay off bonds.

Who has used it (recent examples):
Tacoma (more than 94 LIDs since 1999) – street lighting, sewers, water, residential street paving w/storm sewer & gutters

City of Kent: Has successfully used LIDs for funding street projects, including matching state funds.

Bainbridge Island: South Island Sewer Project (extended sewer to four neighborhoods and one elementary school)

Pros/Cons:

For more info see: <http://www.mrsc.org/subjects/pubworks/lidpg.aspx>

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Sustainable Public Works

Revenue Source: Impact Fees—A fee city or counties charge to developers to pay for providing new public facilities, or improve existing public facilities due to new development:

- Growth Management Act (RCW 82.02)
- State Environmental Policy Act (RCW 43.21)
- Local Transportation Act (RCW 39.92)
- Transportation Benefit Districts (RCW 36.73)

How it is imposed:

- GMA- Local ordinance, based on a “rational approach”
- SEPA- Local ordinance, “environmental check list”
- Local Transportation Act- Local ordinance, based on a transportation plan, specified list of capital projects
- Transportation Benefit Districts (TBDs)

How it can be used (and check for “double dipping!”):

- GMA:
 - public streets and roads;
 - publicly owned parks, open space, and recreation facilities;
 - school facilities; and
 - fire protection facilities
- SEPA: mitigate conditions relating to a project’s impacts.
- Local Transportation Act: transportation improvements...on developments...“reasonable off-site transportation improvements
- TBDs-Commercial and industrial development

Who has used it:

- GMA-most jurisdictions planning under GMA (replaced Local Transportation Act)
- SEPA-most jurisdictions
- Local Transportation Act (Lacey)
- TBD’s-none

Pros/Cons:

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Sustainable Public Works

Revenue Source: Utility Tax - B&O tax levied upon utility providers, public and private. Eligible utilities are water, sewer, stormwater, gas, telephone, cable TV, steam. (RCW 35.21.870)

Note: The tax is often itemized on customers’ bills but the tax is legally levied on the utility not the customer.

How it is imposed: Council action (subject to referendum) for a rate of up to 6% on electric, gas and telephone (no limit on water, sewer, stormwater). Higher rates can be imposed upon voter approval.

How it can be used: For any legitimate government purpose. Some cities have dedicated voter approved portion to specific uses.

Who has used it:

- Olympia uses 3% voter-approved portion of utility tax for sidewalks and parks.
- Cheney raised their rates from 6% to 10.75% and dedicated the increase for parks and recreation purposes. In 2012 their voters approved another 4% increase for street improvements. *The vote was 75.81% in favor of the increase.*

Pros/Cons:

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Sustainable Public Works

Revenue Source: Real Estate Excise Tax – levied on all sales of real estate. State = 1.28%, cities, counties up to 0.5% if planning under GMA, 0.25% if not. (REET 1 = 0.25%, REET 2 = 0.25%)

How it is imposed:
Council action

How it can be used:

- Original purpose: See chart.
- O&M through 2016
REET I Revenues: capital maintenance, with limits
- REET II Revenues:
 - capital maintenance, with limits
 - Planning, maintenance, etc. of REET I capital, with some limits(Think maintenance as funds for labor/materials that preserve, prevent decline life of a capital project)

Who has used it:
REET 1: 278 cities/39 counties
REET 2: 165 cities/21 counties
(Five changes in 2015)

Pros/Cons:

Real Estate Excise Tax (REET) allowable expenditures		
Project types	REET I Authorized for all cities/counties*	REET 2 Authorized for GMA planning cities/counties only*
Streets, roadways, highways	Yes	Yes
Sidewalks	Yes	Yes
Street lighting	Yes	Yes
Traffic signals	Yes	Yes
Bridges	Yes	Yes
Domestic water systems	Yes	Yes
Stormwater and sanitary sewer	Yes	Yes
Parks	Yes	Yes (no land acquisition)
Recreational facilities	Yes	No
Law enforcement facilities	Yes	No
Fire protection facilities	Yes	No
Trails	Yes	No
Libraries	Yes	No
Administrative or judicial facilities	Yes	No

*Restrictions for capital investments: Under REET 1, the requirement that projects fit within the eligible project types AND be listed in the capital facilities plan element of their comprehensive plan applies only to cities fully planning under GMA with a population over 5,000. Under REET 2, the requirement applies to cities of all sizes.

<http://www.mrsc.org/subjects/finance/reetweb.aspx>

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Sustainable Public Works

Revenue Source: Retail Sales and Use Tax (aka Sales Tax)

How it is imposed: Council action, some optional sales taxes require voter approval. The maximum rate for cities without special sales taxes is 0.85%.

How it can be used: General sales taxes may be used for any government purpose. Special sales taxes are restricted in use (e.g.. criminal justice, public safety, TBDs)

Who has used it:

- Almost all cities have imposed the 0.85%
- TBDs: 38 cities have imposed the up to 0.2% sales tax (RCW 36.73)
- Criminal justice 0.001 sales tax- 32 counties (RCW 82.14.340)
- Public safety 0.003 sales tax examples: Walla Walla, Spokane, Yakima (RCW 82.14.450)

Pros/Cons:

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Sustainable Public Works

Revenue Source: Business and Occupation Tax (RCW 35.21.710)- taxes levied as a percentage rate on the gross receipts of a business (less some deductions)

How it is imposed:

- Cities can impose a maximum rate of 0.2 percent on business activities that are measured by gross receipts or gross incomes. (There are some grandfathering clauses, and there are referendum provisions)
- City may increase the tax rate above maximums if voter approved (RCW 35.21.711)
- Model Ordinance!

How it can be used: General purposes

Who has used it:

- Forty-five cities

Pros/Cons:

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Local business (B&O) tax rates Effective January 1, 2019						Sustainable Public Works	
City	Phone #	Manufacturing rate	Retail rate	Services rate	Wholesale rate	Threshold	
						Quarterly	Annual
Aberdeen	(360) 533-4100	0.002	0.003 e	0.00375 e	0.003 e	\$5,000	\$20,000
Albion	(253) 833-2897	0.00045	0.00045	0.00045	0.00045	\$10,000	\$40,000
Bainbridge Island	(206) 780-8998	0.001	0.001	0.001	0.001		\$160,000
Bellevue	(425) 452-5951	0.001496	0.001496	0.001496	0.001496		\$160,000
Bellingham	(360) 778-8010	0.0017	0.0017	0.0044 e	0.0017	\$5,000	\$20,000
Bremerton	(360) 473-5311	0.0016	0.00125	0.002	0.0016		\$160,000
Burien	(206) 241-4647	0.001	0.001	0.001	0.001		\$200,000
Cosmopolis	(360) 532-9230	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Darrington	(360) 436-1131	0.00075	0.00075	0.00075	0.00075		\$20,000
Des Moines	(206) 876-4565	0.002	0.002	0.002	0.002		\$50,000
DuPont	(253) 964-8121	0.001	0.001	0.001	0.001	\$5,000	\$20,000
Everett	(425) 257-8910	0.001	0.001	0.001	0.001	\$5,000	\$20,000
Everson	(360) 696-3411	0.002			0.002		\$1,000,000
Granite Falls**	(360) 891-6441					\$5,000	\$20,000
Hosquiam	(360) 532-5700	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Iwaco	(360) 942-3145	0.002	0.002	0.002	0.002		\$20,000
Issaquah	(425) 837-3054	0.0012	0.0012	0.0015	0.0012	\$25,000	\$100,000
Kelso	(360) 423-0900	0.001	0.001	0.002	0.001		\$20,000
Kenmore	(425) 368-8900	0.002 *				\$5,000	
Kent	(253) 856-6365	0.00049	0.00049	0.00152	0.00152	\$2,500	\$250,000
Laurel	(360) 491-3214		0.001	0.002		\$5,000	\$20,000
Lake Forest Park	(206) 368-5440	0.002	0.002	0.002	0.002	\$5,000	
Long Beach	(360) 942-4421	0.002	0.002	0.002	0.002	\$5,000	
Longview	(360) 942-5040	0.001	0.001	0.002	0.001		\$20,000
Lynn	(360) 826-3033	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Mercer Island	(206) 275-7783	0.001	0.001	0.001	0.001		\$150,000
North Bend	(425) 888-1211	0.002	0.002	0.002	0.002	\$5,000	
Ocean Shores	(360) 296-2488	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Olympia	(360) 753-8327	0.001	0.001	0.002	0.001	\$5,000	\$20,000
Pacific	(253) 926-1100	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Port Townsend***	(360) 385-2700	0.002	0.002	0.002	0.002	\$0	\$100,000
Rainier	(360) 446-2255	0.002	0.002	0.002	0.002	\$5,000	
Raymond	(360) 942-3451	0.002	0.002	0.002	0.002	\$5,000	
Renton****	(425) 430-6400	0.00085	0.00080	0.00085	0.00085		\$500,000
Roy	(253) 943-1113	0.001	0.002	0.002	0.001	\$5,000	\$20,000
Ruston	(253) 759-3544	0.00110	0.00163	0.00200	0.00102	\$5,000	\$20,000
Seattle***	(206) 684-8484	0.00222 v	0.00222 v	0.00427 v	0.00222 v		\$100,000
Shelton	(360) 426-4491	0.001	0.001	0.001	0.001	\$5,000	\$20,000
Shoreline****	(206) 801-2324	0.001	0.001	0.002	0.001		\$500,000
Snoqualmie	(425) 888-1555	0.0015	0.0015	0.0015	0.0015	\$5,000	
South Bend	(360) 376-5571	0.001	0.002	0.002	0.002	\$5,000	
Tacoma	(253) 591-5252	0.00110	0.00153	0.00400 e	0.00102		\$250,000
Terreno	(360) 294-2368	0.002	0.002	0.002	0.002	\$5,000	\$20,000
Tumwater	(360) 754-6855	0.001	0.001	0.002	0.001	\$5,000	\$20,000
Westport	(360) 213-1311	0.0025 e	0.0025 e	0.0025 e	0.0025 e	\$5,000	
Yelm	(360) 458-3244	0.001	0.002	0.002	0.001	\$5,000	

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Sustainable Public Works

Revenue Source: **Transportation Benefit Districts** - is a special purpose district* or quasi-municipal corporations with independent taxing authority (RCW 36.73):

- Up to \$100 vehicle license fee
- Up to 0.2% sales and use tax
- Property taxes- a one year excess levy, or an excess levy for capital purposes
- Vehicle tolls

How it is imposed:

Voter approval:

- 0.2 sales tax (may exceed 10 years if bonded)
- Property taxes
- Vehicle license fee (first \$50 is optional vote)

Councilmanic:

- Commercial/Industrial impact fees
- Up to \$20 vehicle license fee...
- Up to \$40 vehicle license fee IF \$20 has been in effect 24 months....(2015)
- Up to \$50 vehicle license fee IF \$40 has been in effect 24 months.... (2015)
 - Higher than \$40 councilmanic fee may be subject to referendum...

How it can be used: For transportation improvements identified in state, regional, county, city transportation plans

Who has used it:

- 113 have formed a TBD.
 - 54 have used councilmanic vehicle fee (eleven with populations under 5,000, several more under 10,000)
 - 38 are using sales tax
 - 5 use both sales tax and vehicle fee
 - 14 have created TBD, but have not advanced a revenue option
 - 2 are from "original" authority
- At least two have sunset, and one has been repealed

Pros/Cons:

*Not subject to SEPA

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Sustainable Public Works

Revenue Source: **Local Option Capital Asset Lending (LOCAL) program** (RCW 39.94)
LOCAL, as part of the state program, pools funding needs into larger offerings of securities and access to the public bond markets. This low cost financing/interest mechanism is based on the state agency lease and financing program. (\$82.7M in most recent issuance)

Who is eligible: Any municipal corporation or other agency authorized to issue general obligation debt. This includes cities, counties, school districts, fire districts and others.

How it is implemented:

- Apply to State Treasurer
- Requires determination of credit:
 - Provide a General Obligation Pledge:
 - Ability to prepay the debt; and
 - Available non-voted debt capacity

Issuances are three times a year

How it can be used:

- Finance equipment
- Finance real estate

Who has used it:

- Cities, counties, fire districts, etc.

Pros/Cons:

LOCAL

Actual Interest Rates for Most Recent Sale
as of: 9/24/2019

Term	Equipment*	Real Estate*
4 Years	1.48%	-
5 Years	1.50%	1.45%
8 Years	1.58%	-
9 Years	-	1.61%
10 Years	1.65%	-
13 Years	1.99%	-
20 Years	-	2.72%

*Interest rates shown above include all financing costs. Past interest rates do not predict future interest rates. Actual interest rates are determined by the competitive bids received on the date of sale.

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Sustainable Public Works

Revenue Source: **Sales and use tax for public facilities in rural counties** (0.09% credited against state sales tax, for counties with a population density of less than 100 persons per square mile or a county smaller than 225 square miles)

How it is imposed: By action of county legislative authority

How it can be used: To finance public facilities serving economic development purposes in rural counties and for personnel in economic development offices.

Public facilities are “bridges, roads, domestic and industrial water facilities, sanitary sewer facilities, earth stabilization, storm sewer facilities, railroads, electrical facilities, natural gas facilities, research, testing, training, and incubation facilities in innovation partnership zones... buildings, structures, telecommunications infrastructure, transportation infrastructure, or commercial infrastructure, and port facilities in the state of Washington.”

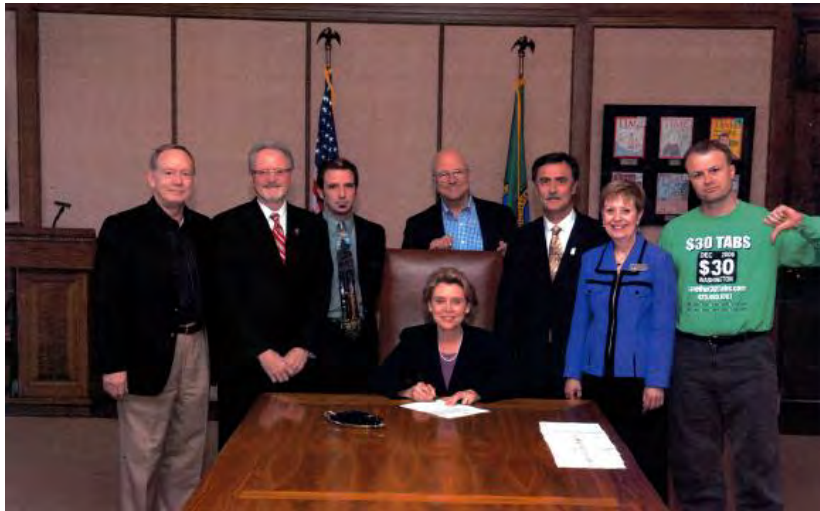
Who has used it: Most eligible counties

Pros/Cons:

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Sustainable Public Works

Not all ideas are popular...



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Sustainable Public Works

Ideas to consider:

Propose "state agency pilots"

"BROT"- Bellevue Redmond Overlake Transportation Study:
Addresses transportation consequences of land use within an area that overlaps both jurisdictions.

Hotel/Motel Tax- enables funding of tourism related facilities and events.

Public Facilities Districts- currently closed to new entrants....but

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Sustainable Public Works

Ideas to consider:

City of Hoquiam and citizens
again partnering on sidewalks

DAN HAMMOCK · Thu Apr 11th, 2019 3:53pm · NEWS

The Residential Sidewalk Partnership Program allows residents with decaying sidewalks to team with the city to get them repaired. City Administrator Brian Shay said the program was created after the city saw another municipality having success with it.

The program is active three months of the year, during the summer when temporary seasonal laborers are available to do much of the work. The \$18,000 Risk Reduction Grant from the Washington Cities Insurance Authority will pay for the cost of temporary seasonal laborers.

General Messaging--Sustainable Public Works

- If no grant funding is available, City would fund through its own tax base.



General Messaging--Sustainable Public Works

A typical funding strategy for high cost projects and accessing state/federal funding:

Big Picture:

Be prepared to invest community and personal political capital.

Must be part of a clear public vision that may span multiple election cycles- projects of this scale take years to plan and often two or more years to construct.

Never take a year off-you lose 2 or 3 if you do.

- May need to be #1 project for several years

Sustained local government financial commitment

- Continuous staff investment
- Incremental project delivery/progress (i.e. design work, community outreach, etc.)
- How funding partners strategically fit project funding need-keep us updated!

One Project Lead-must be credible

- Direct line to the County Executive/Mayor/City Manager
- Be able to provide right person for all things technical on short notice

The ribbon cutting may happen after you are retired or out of office!

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Transportation Improvement Board



Ashley Probart

Executive Director

(360) 586-1139


ashleyp@tib.wa.gov

www.tib.wa.gov

www.tib.wa.gov/tibdashboard

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Financing Tools- Attachments

 **Revenue**
CLATSOP COUNTY

Please Note: This schedule is revised quarterly as needed. The following tables show fixed tax rates and the combined rate, including the state and local rate, as of 12/31/2019. The rates are subject to change without notice. The rates are subject to change without notice. The rates are subject to change without notice.

Real Estate Excise Tax Rates											
Rate Effective December 27, 2019											
City	County	Fixed Rate	Combined Rate	City	County	Fixed Rate	Combined Rate	City	County		
0001	ADAMS	0.25%	0.25%	0011	CLATSOP	0.25%	0.25%	0081	CLATSOP	0.25%	0.25%
0002	ADAMS	0.25%	0.25%	0012	CLATSOP	0.25%	0.25%	0082	CLATSOP	0.25%	0.25%
0003	ADAMS	0.25%	0.25%	0013	CLATSOP	0.25%	0.25%	0083	CLATSOP	0.25%	0.25%
0004	ADAMS	0.25%	0.25%	0014	CLATSOP	0.25%	0.25%	0084	CLATSOP	0.25%	0.25%
0005	ADAMS	0.25%	0.25%	0015	CLATSOP	0.25%	0.25%	0085	CLATSOP	0.25%	0.25%
0006	ADAMS	0.25%	0.25%	0016	CLATSOP	0.25%	0.25%	0086	CLATSOP	0.25%	0.25%
0007	ADAMS	0.25%	0.25%	0017	CLATSOP	0.25%	0.25%	0087	CLATSOP	0.25%	0.25%
0008	ADAMS	0.25%	0.25%	0018	CLATSOP	0.25%	0.25%	0088	CLATSOP	0.25%	0.25%
0009	ADAMS	0.25%	0.25%	0019	CLATSOP	0.25%	0.25%	0089	CLATSOP	0.25%	0.25%
0010	ADAMS	0.25%	0.25%	0020	CLATSOP	0.25%	0.25%	0090	CLATSOP	0.25%	0.25%
0011	ADAMS	0.25%	0.25%	0021	CLATSOP	0.25%	0.25%	0091	CLATSOP	0.25%	0.25%
0012	ADAMS	0.25%	0.25%	0022	CLATSOP	0.25%	0.25%	0092	CLATSOP	0.25%	0.25%
0013	ADAMS	0.25%	0.25%	0023	CLATSOP	0.25%	0.25%	0093	CLATSOP	0.25%	0.25%
0014	ADAMS	0.25%	0.25%	0024	CLATSOP	0.25%	0.25%	0094	CLATSOP	0.25%	0.25%
0015	ADAMS	0.25%	0.25%	0025	CLATSOP	0.25%	0.25%	0095	CLATSOP	0.25%	0.25%
0016	ADAMS	0.25%	0.25%	0026	CLATSOP	0.25%	0.25%	0096	CLATSOP	0.25%	0.25%
0017	ADAMS	0.25%	0.25%	0027	CLATSOP	0.25%	0.25%	0097	CLATSOP	0.25%	0.25%
0018	ADAMS	0.25%	0.25%	0028	CLATSOP	0.25%	0.25%	0098	CLATSOP	0.25%	0.25%
0019	ADAMS	0.25%	0.25%	0029	CLATSOP	0.25%	0.25%	0099	CLATSOP	0.25%	0.25%
0020	ADAMS	0.25%	0.25%	0030	CLATSOP	0.25%	0.25%	0100	CLATSOP	0.25%	0.25%
0021	ADAMS	0.25%	0.25%	0031	CLATSOP	0.25%	0.25%	0101	CLATSOP	0.25%	0.25%
0022	ADAMS	0.25%	0.25%	0032	CLATSOP	0.25%	0.25%	0102	CLATSOP	0.25%	0.25%
0023	ADAMS	0.25%	0.25%	0033	CLATSOP	0.25%	0.25%	0103	CLATSOP	0.25%	0.25%
0024	ADAMS	0.25%	0.25%	0034	CLATSOP	0.25%	0.25%	0104	CLATSOP	0.25%	0.25%
0025	ADAMS	0.25%	0.25%	0035	CLATSOP	0.25%	0.25%	0105	CLATSOP	0.25%	0.25%
0026	ADAMS	0.25%	0.25%	0036	CLATSOP	0.25%	0.25%	0106	CLATSOP	0.25%	0.25%
0027	ADAMS	0.25%	0.25%	0037	CLATSOP	0.25%	0.25%	0107	CLATSOP	0.25%	0.25%
0028	ADAMS	0.25%	0.25%	0038	CLATSOP	0.25%	0.25%	0108	CLATSOP	0.25%	0.25%
0029	ADAMS	0.25%	0.25%	0039	CLATSOP	0.25%	0.25%	0109	CLATSOP	0.25%	0.25%
0030	ADAMS	0.25%	0.25%	0040	CLATSOP	0.25%	0.25%	0110	CLATSOP	0.25%	0.25%
0031	ADAMS	0.25%	0.25%	0041	CLATSOP	0.25%	0.25%	0111	CLATSOP	0.25%	0.25%
0032	ADAMS	0.25%	0.25%	0042	CLATSOP	0.25%	0.25%	0112	CLATSOP	0.25%	0.25%
0033	ADAMS	0.25%	0.25%	0043	CLATSOP	0.25%	0.25%	0113	CLATSOP	0.25%	0.25%
0034	ADAMS	0.25%	0.25%	0044	CLATSOP	0.25%	0.25%	0114	CLATSOP	0.25%	0.25%
0035	ADAMS	0.25%	0.25%	0045	CLATSOP	0.25%	0.25%	0115	CLATSOP	0.25%	0.25%
0036	ADAMS	0.25%	0.25%	0046	CLATSOP	0.25%	0.25%	0116	CLATSOP	0.25%	0.25%
0037	ADAMS	0.25%	0.25%	0047	CLATSOP	0.25%	0.25%	0117	CLATSOP	0.25%	0.25%
0038	ADAMS	0.25%	0.25%	0048	CLATSOP	0.25%	0.25%	0118	CLATSOP	0.25%	0.25%
0039	ADAMS	0.25%	0.25%	0049	CLATSOP	0.25%	0.25%	0119	CLATSOP	0.25%	0.25%
0040	ADAMS	0.25%	0.25%	0050	CLATSOP	0.25%	0.25%	0120	CLATSOP	0.25%	0.25%
0041	ADAMS	0.25%	0.25%	0051	CLATSOP	0.25%	0.25%	0121	CLATSOP	0.25%	0.25%
0042	ADAMS	0.25%	0.25%	0052	CLATSOP	0.25%	0.25%	0122	CLATSOP	0.25%	0.25%
0043	ADAMS	0.25%	0.25%	0053	CLATSOP	0.25%	0.25%	0123	CLATSOP	0.25%	0.25%
0044	ADAMS	0.25%	0.25%	0054	CLATSOP	0.25%	0.25%	0124	CLATSOP	0.25%	0.25%
0045	ADAMS	0.25%	0.25%	0055	CLATSOP	0.25%	0.25%	0125	CLATSOP	0.25%	0.25%
0046	ADAMS	0.25%	0.25%	0056	CLATSOP	0.25%	0.25%	0126	CLATSOP	0.25%	0.25%
0047	ADAMS	0.25%	0.25%	0057	CLATSOP	0.25%	0.25%	0127	CLATSOP	0.25%	0.25%
0048	ADAMS	0.25%	0.25%	0058	CLATSOP	0.25%	0.25%	0128	CLATSOP	0.25%	0.25%
0049	ADAMS	0.25%	0.25%	0059	CLATSOP	0.25%	0.25%	0129	CLATSOP	0.25%	0.25%
0050	ADAMS	0.25%	0.25%	0060	CLATSOP	0.25%	0.25%	0130	CLATSOP	0.25%	0.25%
0051	ADAMS	0.25%	0.25%	0061	CLATSOP	0.25%	0.25%	0131	CLATSOP	0.25%	0.25%
0052	ADAMS	0.25%	0.25%	0062	CLATSOP	0.25%	0.25%	0132	CLATSOP	0.25%	0.25%
0053	ADAMS	0.25%	0.25%	0063	CLATSOP	0.25%	0.25%	0133	CLATSOP	0.25%	0.25%
0054	ADAMS	0.25%	0.25%	0064	CLATSOP	0.25%	0.25%	0134	CLATSOP	0.25%	0.25%
0055	ADAMS	0.25%	0.25%	0065	CLATSOP	0.25%	0.25%	0135	CLATSOP	0.25%	0.25%
0056	ADAMS	0.25%	0.25%	0066	CLATSOP	0.25%	0.25%	0136	CLATSOP	0.25%	0.25%
0057	ADAMS	0.25%	0.25%	0067	CLATSOP	0.25%	0.25%	0137	CLATSOP	0.25%	0.25%
0058	ADAMS	0.25%	0.25%	0068	CLATSOP	0.25%	0.25%	0138	CLATSOP	0.25%	0.25%
0059	ADAMS	0.25%	0.25%	0069	CLATSOP	0.25%	0.25%	0139	CLATSOP	0.25%	0.25%
0060	ADAMS	0.25%	0.25%	0070	CLATSOP	0.25%	0.25%	0140	CLATSOP	0.25%	0.25%
0061	ADAMS	0.25%	0.25%	0071	CLATSOP	0.25%	0.25%	0141	CLATSOP	0.25%	0.25%
0062	ADAMS	0.25%	0.25%	0072	CLATSOP	0.25%	0.25%	0142	CLATSOP	0.25%	0.25%
0063	ADAMS	0.25%	0.25%	0073	CLATSOP	0.25%	0.25%	0143	CLATSOP	0.25%	0.25%
0064	ADAMS	0.25%	0.25%	0074	CLATSOP	0.25%	0.25%	0144	CLATSOP	0.25%	0.25%
0065	ADAMS	0.25%	0.25%	0075	CLATSOP	0.25%	0.25%	0145	CLATSOP	0.25%	0.25%
0066	ADAMS	0.25%	0.25%	0076	CLATSOP	0.25%	0.25%	0146	CLATSOP	0.25%	0.25%
0067	ADAMS	0.25%	0.25%	0077	CLATSOP	0.25%	0.25%	0147	CLATSOP	0.25%	0.25%
0068	ADAMS	0.25%	0.25%	0078	CLATSOP	0.25%	0.25%	0148	CLATSOP	0.25%	0.25%
0069	ADAMS	0.25%	0.25%	0079	CLATSOP	0.25%	0.25%	0149	CLATSOP	0.25%	0.25%
0070	ADAMS	0.25%	0.25%	0080	CLATSOP	0.25%	0.25%	0150	CLATSOP	0.25%	0.25%
0071	ADAMS	0.25%	0.25%	0081	CLATSOP	0.25%	0.25%	0151	CLATSOP	0.25%	0.25%
0072	ADAMS	0.25%	0.25%	0082	CLATSOP	0.25%	0.25%	0152	CLATSOP	0.25%	0.25%
0073	ADAMS	0.25%	0.25%	0083	CLATSOP	0.25%	0.25%	0153	CLATSOP	0.25%	0.25%
0074	ADAMS	0.25%	0.25%	0084	CLATSOP	0.25%	0.25%	0154	CLATSOP	0.25%	0.25%
0075	ADAMS	0.25%	0.25%	0085	CLATSOP	0.25%	0.25%	0155	CLATSOP	0.25%	0.25%
0076	ADAMS	0.25%	0.25%	0086	CLATSOP	0.25%	0.25%	0156	CLATSOP	0.25%	0.25%
0077	ADAMS	0.25%	0.25%	0087	CLATSOP	0.25%	0.25%	0157	CLATSOP	0.25%	0.25%
0078	ADAMS	0.25%	0.25%	0088	CLATSOP	0.25%	0.25%	0158	CLATSOP	0.25%	0.25%
0079	ADAMS	0.25%	0.25%	0089	CLATSOP	0.25%	0.25%	0159	CLATSOP	0.25%	0.25%
0080	ADAMS	0.25%	0.25%	0090	CLATSOP	0.25%	0.25%	0160	CLATSOP	0.25%	0.25%
0081	ADAMS	0.25%	0.25%	0091	CLATSOP	0.25%	0.25%	0161	CLATSOP	0.25%	0.25%
0082	ADAMS	0.25%	0.25%	0092	CLATSOP	0.25%	0.25%	0162	CLATSOP	0.25%	0.25%
0083	ADAMS	0.25%	0.25%	0093	CLATSOP	0.25%	0.25%	0163	CLATSOP	0.25%	0.25%
0084	ADAMS	0.25%	0.25%	0094	CLATSOP	0.25%	0.25%	0164	CLATSOP	0.25%	0.25%
0085	ADAMS	0.25%	0.25%	0095	CLATSOP	0.25%	0.25%	0165	CLATSOP	0.25%	0.25%
0086	ADAMS	0.25%	0.25%	0096	CLATSOP	0.25%	0.25%	0166	CLATSOP	0.25%	0.25%
0087	ADAMS	0.25%	0.25%	0097	CLATSOP	0.25%	0.25%	0167	CLATSOP	0.25%	0.25%
0088	ADAMS	0.25%	0.25%	0098	CLATSOP	0.25%	0.25%	0168	CLATSOP	0.25%	0.25%
0089	ADAMS	0.25%	0.25%	0099	CLATSOP	0.25%	0.25%	0169	CLATSOP	0.25%	0.25%
0090	ADAMS	0.25%	0.25%	0100	CLATSOP	0.25%	0.25%	0170	CLATSOP	0.25%	0.25%
0091	ADAMS	0.25%	0.25%	0101	CLATSOP	0.25%	0.25%	0171	CLATSOP	0.25%	0.25%
0092	ADAMS	0.25%	0.25%	0102	CLATSOP	0.25%	0.25%	0172	CLATSOP	0.25%	0.25%
0093	ADAMS	0.25%	0.25%	0103	CLATSOP	0.25%	0.25%	0173	CLATSOP	0.25%	0.25%
0094	ADAMS	0.25%	0.25%	0104	CLATSOP	0.25%	0.25%	0174	CLATSOP	0.25%	0.25%
0095	ADAMS	0.25%	0.25%	0105	CLATSOP	0.25%	0.25%	0175	CLATSOP	0.25%	0.25%
0096	ADAMS	0.25%	0.25%	0106	CLATSOP	0.25%	0.25%	0176	CLATSOP	0.25%	0.25%
0097	ADAMS	0.25%	0.25%	0107	CLATSOP	0.25%	0.25%	0177	CLATSOP	0.25%	0.25%
0098	ADAMS	0.25%	0.25%	0108	CLATSOP	0.25%	0.25%	0178	CLATSOP	0.25%	0.25%
0099	ADAMS	0.25%	0.25%	0109	CLATSOP	0.25%	0.25%	0179	CLATSOP	0.25%	0.25%
0100	ADAMS	0.25%	0.25%	0110	CLATSOP	0.25%	0.25%	0180	CLATSOP	0.25%	0.25%
0101	ADAMS	0.25%	0.25%	0111	CLATSOP	0.25%	0.25%	0181	CLATSOP	0.25%	0.25%
0102	ADAMS	0.25%	0.25%	0112	CLATSOP	0.25%	0.25%	0182	CLATSOP	0.25%	0.25%
0103	ADAMS	0.25%	0.25%	0113	CLATSOP	0.25%	0.25%	0183	CLATSOP	0.25%	0.25%
0104	ADAMS	0.25%	0.25%	0114	CLATSOP	0.25%	0.25%	0184	CLATSOP	0.25%	0.25%
0105	ADAMS	0.25%	0.25%	0115	CLATSOP	0.25%	0.25%	0185	CLATSOP	0.25%	0.25%
0106	ADAMS	0.25%	0.25%	0116	CLATSOP	0.25%	0.25%	0186	CLATSOP	0.25%	0.25%
0107	ADAMS	0.25%	0.25%	0117	CLATSOP	0.25%	0.25%	0187	CLATSOP	0.25%	0.25%
0108	ADAMS	0.25%	0.25%	0118	CLATSOP	0.25%	0.25%	0188	CLATSOP	0.25%	0.25%
0109	ADAMS	0.25%	0.25%	0119	CLATSOP	0.25%	0.25%	0189	CLATSOP	0.25%	0.25%
0110	ADAMS	0.25%	0.25%	0120	CLATSOP	0.25%	0.25%	0190	CLATSOP	0.25%	0.25%
0111	ADAMS	0.25%	0.25%	01							

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Financing Tools- Attachments

Real Estate Tax Ex. Rate (Continued)			Effective December 27, 2011		
	Rate	Count		Rate	Count
PSN/BERALE			PSN/BERALE		
2601	0.25%	1,576	3106	0.50%	1,786
2602	0.25%	1,576	3107	0.50%	1,786
2603	0.25%	1,576	3108	0.50%	1,786
2604	0.25%	1,576	3109	0.50%	1,786
2605	0.25%	1,576	3110	0.50%	1,786
2606	0.25%	1,576	3111	0.50%	1,786
2607	0.25%	1,576	3112	0.50%	1,786
2608	0.25%	1,576	3113	0.50%	1,786
2609	0.25%	1,576	3114	0.50%	1,786
2610	0.25%	1,576	3115	0.50%	1,786
2611	0.25%	1,576	3116	0.50%	1,786
2612	0.25%	1,576	3117	0.50%	1,786
2613	0.25%	1,576	3118	0.50%	1,786
2614	0.25%	1,576	3119	0.50%	1,786
2615	0.25%	1,576	3120	0.50%	1,786
2616	0.25%	1,576	3121	0.50%	1,786
2617	0.25%	1,576	3122	0.50%	1,786
2618	0.25%	1,576	3123	0.50%	1,786
2619	0.25%	1,576	3124	0.50%	1,786
2620	0.25%	1,576	3125	0.50%	1,786
2621	0.25%	1,576	3126	0.50%	1,786
2622	0.25%	1,576	3127	0.50%	1,786
2623	0.25%	1,576	3128	0.50%	1,786
2624	0.25%	1,576	3129	0.50%	1,786
2625	0.25%	1,576	3130	0.50%	1,786
2626	0.25%	1,576	3131	0.50%	1,786
2627	0.25%	1,576	3132	0.50%	1,786
2628	0.25%	1,576	3133	0.50%	1,786
2629	0.25%	1,576	3134	0.50%	1,786
2630	0.25%	1,576	3135	0.50%	1,786
2631	0.25%	1,576	3136	0.50%	1,786
2632	0.25%	1,576	3137	0.50%	1,786
2633	0.25%	1,576	3138	0.50%	1,786
2634	0.25%	1,576	3139	0.50%	1,786
2635	0.25%	1,576	3140	0.50%	1,786
2636	0.25%	1,576	3141	0.50%	1,786
2637	0.25%	1,576	3142	0.50%	1,786
2638	0.25%	1,576	3143	0.50%	1,786
2639	0.25%	1,576	3144	0.50%	1,786
2640	0.25%	1,576	3145	0.50%	1,786
2641	0.25%	1,576	3146	0.50%	1,786
2642	0.25%	1,576	3147	0.50%	1,786
2643	0.25%	1,576	3148	0.50%	1,786
2644	0.25%	1,576	3149	0.50%	1,786
2645	0.25%	1,576	3150	0.50%	1,786
2646	0.25%	1,576	3151	0.50%	1,786
2647	0.25%	1,576	3152	0.50%	1,786
2648	0.25%	1,576	3153	0.50%	1,786
2649	0.25%	1,576	3154	0.50%	1,786
2650	0.25%	1,576	3155	0.50%	1,786
2651	0.25%	1,576	3156	0.50%	1,786
2652	0.25%	1,576	3157	0.50%	1,786
2653	0.25%	1,576	3158	0.50%	1,786
2654	0.25%	1,576	3159	0.50%	1,786
2655	0.25%	1,576	3160	0.50%	1,786
2656	0.25%	1,576	3161	0.50%	1,786
2657	0.25%	1,576	3162	0.50%	1,786

assistance or to request this
 in an alternate format, please call
 47-7706. Teletype (TTY) users may
 Washington Relay Service by
 711.

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SO YOU WANT A HIGHWAY

Why does it take so long? One group, the Ohio Construction Information Association, devised out this roadmap to getting a highway project started.

Sustainable Public Works

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