

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2018

The County Treasurer is required to manage debt service on behalf of Yakima County and outside taxing and assessment districts, including interlocal loans between Yakima County and its taxing districts. The management of debt must meet both State and Federal regulations and be reported through financial reporting mechanisms to the affected agencies.

District and Financing Type	Maturity	
Yakima County		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program - Noxious Weed Facility - 2008	2028	\$ 120,000
• Promotion of Tourism/Refunding of 1999 Restitution Ctr. - 2009	2020	1,450,000
• Refunding of Correctional Facility (2002)/Capital & Technology Improvements - 2010A	2030	15,830,000
• Courthouse Energy Improvements - 2010B	2027	2,430,000
• Resource Center Remodel & County Road Projects - 2014	2034	5,350,000
<i>County Road/Utility Improvement Districts</i>		
• Consolidated Local Improvement District No. 2008-1	2018	Obligation Fulfilled
<i>Washington State Public Works Trust Fund Loans</i>		
• Loan No. 5 for Bridge Improvements - 1999	2019	240,873
• Loan No. 6 for Gravel Road Improvements - 1999	2019	107,237
• Loan No. 7 for Gravel Road Improvements - 2000	2020	763,158
• Loan No. 8 for Gravel Road Improvements - 2001	2021	484,615
• Loan No.10 for Roadway Access - 2010	2030	204,207
• Loan No.11 for Terrace Heights Water - Phase 3 - 2014	2037	1,913,350
<i>Crewport Water System Revenue Bonds</i>		
• USDA for Water System Improvements, Series A - 2004	2034	66,118
• USDA for Water System Improvements, Series B - 2004	2034	6,835
Total Yakima County		<u>\$ 28,966,393</u>

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District and Financing Type	Maturity	
School Districts		
East Valley School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct Elementary School - 2011	2020	\$ 2,485,000
• Renovate High School & Upgrade District Facilities - 2015	2030	35,020,000
• Renovate High School & Upgrade District Facilities - 2017	2031	8,840,000
Total East Valley School District		\$ 46,345,000
Educational Service District		
<i>Limited General Obligation Bonds</i>		
• Construct Administration Building & Capital Improvements - 2009	2029	\$ 3,140,000
Total Educational Service District		\$ 3,140,000
Grandview School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 2005 Capital Improvements - 2015	2018	Obligation Fulfilled
• Capital Improvements for Facilities - 2017	2038	\$ 30,755,000
• Capital Improvements for Facilities - 2018	2033	5,815,000
<i>Limited General Obligation Bonds</i>		
• Renovation of Sports Stadium - 2015	2020	45,000
Total Grandview School District		\$ 36,615,000
Granger School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Expand Elementary, Middle & High School Facilities - 2015A	2034	\$ 9,930,000
• Expand Elementary, Middle & High School Facilities - 2015B	2019	205,000
<i>Limited General Obligation Bonds</i>		
• Real Property Acquisition - 2008	2018	Obligation Fulfilled
Total Granger School District		\$ 10,135,000
Highland School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Infrastructure Improvements & Upgrade District Facilities - 2015	2022	\$ 3,525,000
<i>Limited General Obligation Bonds</i>		
• Rehabilitate Elementary School - 2006	2021	800,000
• Relocation & Improvement of Athletic Fields - 2016	2020	98,434
Total Highland School District		\$ 4,423,434

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District and Financing Type	Maturity	
Naches Valley School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct Elementary & Upgrade District Facilities - 2014	2034	\$ 18,610,000
<i>Limited General Obligation Bonds</i>		
• Technology Improvements & Energy Efficient Upgrades - 2011	2021	166,665
Total Naches Valley School District		\$ 18,776,665
Selah School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct Junior High School & Expand High School - 2012	2036	\$ 26,830,000
• Construct New Kindergarten & Primary School - 2018	2042	40,955,000
<i>Limited General Obligation Bonds</i>		
• Energy Efficient Upgrades - 2008	2018	Obligation Fulfilled
Total Selah School District		\$ 67,785,000
Sunnyside School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Capital Improvements for Elementary & High School - 2009	2018	Obligation Fulfilled
• Construct Elementary & Upgrade District Facilities - 2014	2033	\$ 9,855,000
• Refunding a Portion of the 2009 Capital Improvement Bonds for Elementary & High School - 2017	2022	8,585,000
<i>Limited General Obligation Bonds</i>		
• Repairs to High School Track & Construction of Softball Complex - 2016	2020	981,043
Total Sunnyside School District		\$ 19,421,043
Toppenish School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• High School Remodeling Project Series "A" - 2006	2019	\$ 120,000
• Refunding of 1999 Real Property Acquisition, Elementary School Construction & Capital Improvements - 2008	2018	Obligation Fulfilled
• Refunding a Portion of 2006 High School Remodel - 2012	2025	8,875,000
• Refunding of 2006 High School Remodel Series "B" - 2016	2019	1,008,426
<i>Limited General Obligation Bonds</i>		
• Capital Improvements & Equipment Purchase - 2003	2018	Obligation Fulfilled
<i>Installment Note Payable</i>		
• Purchase of School Buses - 2018	2023	842,832
Total Toppenish School District		\$ 10,846,258
Union Gap School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding a Portion of 2006 Capital Improvement Bonds - 2014	2023	\$ 3,005,000
Total Union Gap School District		\$ 3,005,000

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District and Financing Type	Maturity	
Wapato School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construction of High School - 2011	2034	\$ 7,510,000
• Construction of High School - 2012	2034	<u>8,490,000</u>
Total Wapato School District		\$ 16,000,000
West Valley School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding a Portion of 2006 Capital Improvement - 2012	2025	\$ 8,730,000
• Refunding a Portion of 2007 Capital Improvement - 2013	2026	8,815,000
• Refunding a Portion of 2006 Capital Improvement Bonds - 2014	2022	7,880,000
• Refunding a Portion of 2006 & 2007 Capital Improvement Bonds - 2015	2024	<u>8,830,000</u>
Total West Valley School District		\$ 34,255,000
Yakima School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct High School / Capital Improvements & Refunding of 2004 & 2007 Capital Improvement Bonds - 2009	2028	\$ 3,180,000
• Capital Improvements for Facilities - 2010A	2030	8,000,000
• Qualified School Construction Bonds - Capital Improvements for Facilities - 2010B	2025	17,500,000
• Capital Improvements for Facilities - 2012	2032	21,395,000
• Partial Refunding of 2009 Capital Improvement Bonds - 2016	2028	41,305,000
<i>Limited General Obligation Bonds</i>		
• Capital Improvements to Physical Education & Recreation Facilities - 2015	2030	<u>6,230,000</u>
Total Yakima School District		\$ 97,610,000
Zillah School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding Portion of 2003 Capital Improvement Bonds - 2011	2023	\$ 1,685,000
• Refunding Portion of 2005 Capital Improvement Bonds - 2012	2024	2,740,000
• Expand / Renovate Zillah High School, Upgrade Technology Infrastructure & Conduct Energy Efficiency Improvements (Tax-Exempt) - 2017A	2034	8,985,000
• Expand / Renovate Zillah High School, Upgrade Technology Infrastructure & Conduct Energy Efficiency Improvements (Taxable) - 2017B	2027	<u>4,875,000</u>
Total Zillah School District		\$ 18,285,000

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District and Financing Type	Maturity	
Fire Districts		
Yakima County Fire Protection District No. 1		
<i>Unlimited Tax General Obligation Bonds</i>		
• Fire, Rescue & Emergency Medical Facilities Acquisition - 2012	2032	\$ 1,605,000
Total Fire District No. 1		\$ 1,605,000
Yakima County Fire Protection District No. 6		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Ambulance - 2012	2022	\$ 59,632
• LOCAL Program for Purchase of Brush/Rescue Truck - 2017	2027	113,543
Total Fire District No. 6		\$ 173,175
Yakima County Fire Protection District No. 12		
<i>Limited Tax General Obligation Bonds</i>		
• Construct Admin. Building & Training Facility - 2005	2019	\$ 150,000
Total Fire District No. 12		\$ 150,000
Yakima County Fire Protection District No. 14		
<i>Limited Tax General Obligation Bonds</i>		
• Construction of Fire Station - 2016	2028	\$ 194,929
Total Fire District No. 14		\$ 194,929
Port Districts		
Port of Grandview		
<i>Limited Tax General Obligation Bonds</i>		
• Real Property Acquisition - 1999	2018	Obligation Fulfilled
• Refunding 2006 SIED Loan & Real Property Acquisition - 2012	2031	\$ 645,000
Total Port of Grandview		\$ 645,000
Park Districts		
Naches Parks & Recreation		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 2000 Bond for Real Property - 2013	2020	\$ 120,000
Total Naches Parks & Recreation		\$ 120,000
Selah Parks & Recreation Service Area		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construction of Swimming Pool & Capital Improvements for Facilities - 2016	2035	\$ 4,439,474
• Construction of Aquatics Facility - 2018	2035	1,200,000
Total Selah Parks & Recreation Service Area		\$ 5,639,474

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District and Financing Type	Maturity	
Irrigation Districts		
Naches/Selah Irrigation District		
<i>Revenue Bonds</i>		
• Refinance 1984 Department of Ecology Loan - 2012	2032	\$ 2,252,081
• Refund 2005 Revenue Bond - 2014B	2024	272,546
• Refund 2014A Revenue Bond - 2015A	2028	3,800,067
• Construct Improvements to Water Line - 2015C	2029	1,650,290
Total Naches/Selah Irrigation District		\$ 7,974,984
Sewer Districts		
Cowiche Sewer District		
<i>Loans</i>		
• Department of Ecology for Wastewater System - 2001	2022	\$ 26,639
<i>Revenue Bonds</i>		
• USDA for Wastewater System - 2001	2031	248,701
Total Cowiche Sewer District		\$ 275,340
Terrace Heights Sewer District		
<i>Loans</i>		
• Partial Refund of 2006 Revenue Bond & Sewer Improvements - 2015	2033	\$ 4,950,000
<i>Washington State Public Works Trust Fund Loans</i>		
• Keys Rd Sewer Main Improvements - 1999	2019	32,987
• Sewer System Improvements - 2005	2025	103,342
• Sewer System Lift Station Improvements - 2006	2026	1,543,222
Total Terrace Heights Sewer District		\$ 6,629,551