

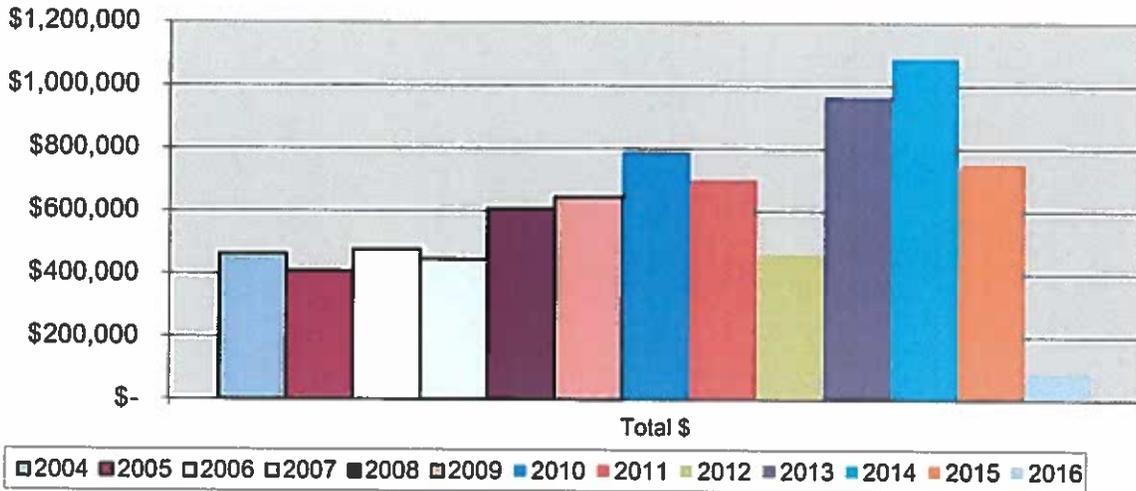


2017 Revenue Public Hearing

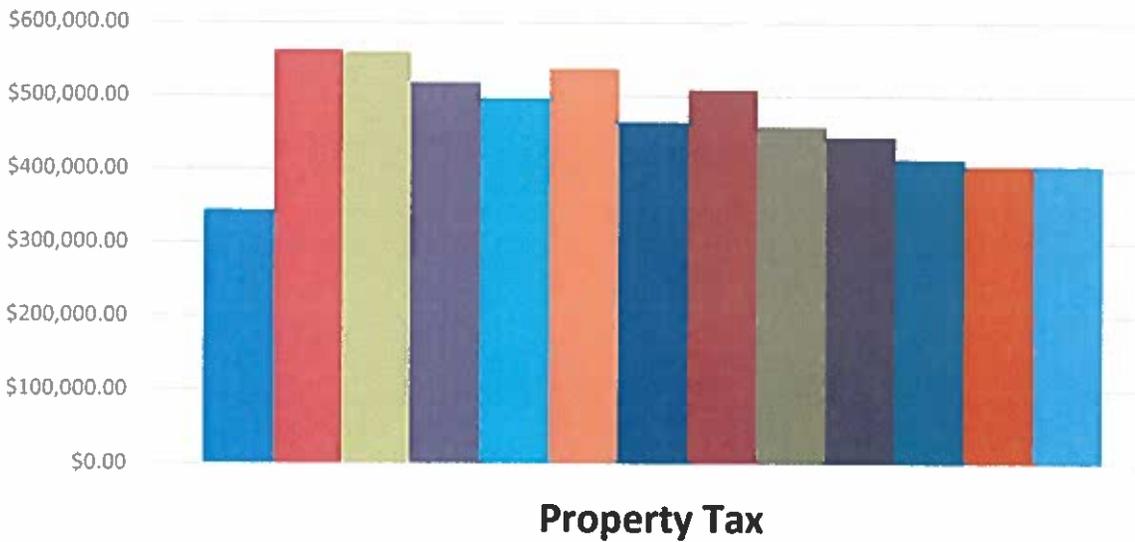
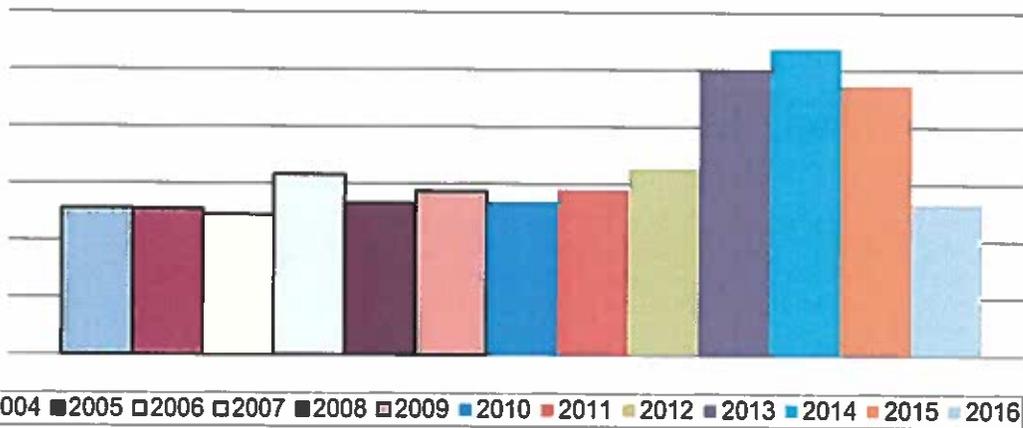
1. Revenue Tracking-October 2016
 - a. The highlighted portions are the areas which go together and Council should review.
 - b. Detention Room and Board-Council needs to pay attention to this number.
 - c. The total percentage at the bottom of 2016 is 67.56%. It should be or closer to 83.00%. The dollar difference is around \$980,000.
2. Bar Charts of Jail Room & Board, Sales Tax Totals, and Property Tax
 - a. Sales Tax Bars Chart is in \$100,000 increments
 - b. Current Expense ending balance this month is around \$800,000. This doesn't include a possible one-time distribution to sewer to meet bonding requirements.
 - c. Required to save all excess Sales Tax (over \$250,000) per Financial Master Plan for one-time costs. Right now that amount is \$1,030,600.
 - d. Current Expense has less than \$1,030,600 in the balance for one time expenditures.
 - e. Property Tax discussion to follow later.
3. Bar Charts of Utility Tax-Electric, Gas, Cable, Telephone, Cell phone & City Utility Tax-Water, Sewer, Garbage
 - a. Residents are conserving on their utilities. This is something that the City is encouraging.
 - b. Revenues are projected to be down for Utility Tax. The revenues received so far this year compared to last year are 91%.
 - c. The same with City Utility Tax. Residents are conserving.
 - d. Revenues are projected to be down for City Utility Tax. The revenues received so far this year compared to last year are 97%. However, water percentage is at 95% of last year and garbage percentage is at 93% of last year.
4. 2017 Property Tax information from the Yakima County Assessor's Office
 - a. Assessed valuation is down \$1,031,573 from the year before.
 - b. The amount projected to be received by the city is over the allowed rate of \$3.11 per \$1,000 at \$3.1586 per \$1,000. The Assessor's office will be adjusted that amount accordingly.
5. 2016 Property Tax information from the Yakima County Assessor's Office

City of Wapato										
Revenue Tracking			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	October	
			2010	2011	2012	2013	2014	2015	Dollars	Percentage
									2016	
Property Tax	001 Current Expense		\$360,840.12	\$415,675.24	\$391,736.43	\$355,110.48	\$353,171.68	\$383,032.01	\$226,324.39	59.09%
Property Tax	001 EMS		\$55,460.75	\$55,926.37	\$55,676.21	\$56,503.85	\$104,111.49	\$70,769.63	\$43,922.96	62.06%
Property Tax	101 Streets		\$40,093.35	\$46,186.14	\$43,526.26	\$88,253.76	\$88,292.93	\$100,591.51	\$56,514.56	56.18%
REET	109 Yakima County		\$7,921.10	\$19,344.82	\$6,032.92	\$18,220.03	\$14,155.01	\$7,931.49	\$17,089.42	215.46%
Sales Tax	001 State		\$268,247.42	\$289,319.79	\$326,889.53	\$499,044.20	\$537,093.34	\$472,722.43	\$265,271.01	56.12%
Local Criminal Justice	001 State		\$49,741.71	\$53,559.32	\$57,660.86	\$61,985.03	\$67,440.85	\$69,872.55	\$54,082.67	77.40%
High Crime	001 State		\$25,862.41	\$17,184.74	\$19,095.10	\$27,321.13	\$19,842.12	\$6,517.57	\$7,056.87	108.27%
Law & Justice by Population	001 State		\$4,714.19	\$5,100.80	\$5,106.80	\$5,777.55	\$5,956.50	\$6,000.94	\$6,629.84	110.48%
Special Programs	001 State		\$3,839.47	\$4,104.48	\$4,257.69	\$4,502.61	\$4,766.44	\$4,934.41	\$5,061.34	102.57%
DUI Cities	001 State		\$844.41	\$917.62	\$939.31	\$913.89	\$906.52	\$763.53	\$785.81	102.92%
3/10's of 1%	103 Yakima County		\$95,964.67	\$100,227.28	\$106,119.38	\$114,075.13	\$123,553.55	\$126,840.82	\$108,592.96	85.61%
Liquor Excise	001 State		\$22,995.90	\$24,038.22	\$18,508.00	\$3,369.62	\$9,461.10	\$13,721.63	\$23,514.90	171.37%
Liquor Profits	001 State		\$36,435.85	\$34,829.81	\$50,124.65	\$45,214.57	\$44,737.80	\$44,162.02	\$32,571.67	73.75%
Motor Vehicle Tax	101 State		\$98,660.22	\$103,494.11	\$102,670.78	\$127,011.01	\$103,859.95	\$106,202.75	\$100,002.45	94.16%
TBD	101 State							\$69,775.20	\$60,607.80	86.86%
City Assistance	001 State		\$77,432.67	\$52,630.10	\$66,001.63	\$93,176.74	\$98,634.82	\$113,852.57	\$86,066.51	75.59%
Electric Utility Tax	001 Local		\$167,945.12	\$186,471.45	\$218,059.59	\$222,620.44	\$226,945.37	\$283,579.54	\$209,626.68	73.92%
Natural Gas Utility Tax	001 Local		\$39,262.99	\$34,114.52	\$29,707.70	\$32,669.26	\$30,770.19	\$24,893.44	\$19,976.23	80.25%
Telephone Utility Tax	001 Local		\$59,523.45	\$43,310.17	\$57,003.68	\$40,867.39	\$25,822.37	\$27,155.91	\$22,865.16	84.20%
Cable Utility Tax	001 Local		\$17,038.24	\$15,649.11	\$14,681.74	\$19,336.14	\$19,065.12	\$18,560.01	\$14,096.88	75.95%
Water Utility Tax	001 Local		\$213,242.48	\$209,168.40	\$208,997.55	\$210,877.23	\$216,221.67	\$232,754.79	\$184,494.46	79.27%
Sewer Utility Tax	001 Local		\$253,794.39	\$259,224.27	\$248,403.36	\$241,953.33	\$275,959.44	\$294,252.39	\$251,812.01	85.58%
Garbage Utility Tax	001 Local		\$144,172.09	\$145,719.86	\$154,115.08	\$155,831.56	\$171,587.31	\$183,799.61	\$142,604.81	77.59%
Business License	001 Local		\$16,190.00	\$15,637.50	\$16,825.00	\$18,380.00	\$17,635.00	\$17,350.00	\$16,110.00	92.85%
Building Permit	001 Local		\$12,996.58	\$40,965.13	\$204,998.27	\$92,090.17	\$61,651.63	\$99,528.59	\$21,067.93	21.17%
Animal Licenses	001 Local		\$499.00	\$371.00	\$235.00	\$1,024.00	\$2,620.00	\$460.00	\$580.00	126.09%
Detention Room & Board	001 Local		\$788,842.96	\$699,961.05	\$462,120.31	\$964,736.56	\$1,086,936.21	\$750,651.02	\$83,823.32	11.17%
Court Revenues	001 Local		\$89,724.44	\$81,758.61	\$107,506.93	\$108,200.70	\$88,415.70	\$69,441.45	\$55,602.16	80.07%
Water Fees	401 Local		\$702,571.50	\$696,832.17	\$709,505.94	\$737,488.89	\$732,082.18	\$745,800.26	\$590,502.48	79.18%
Water Late Fees	401 Local		\$32,736.23	\$35,617.41	\$30,183.91	\$33,887.60	\$34,050.00	\$38,530.00	\$31,851.31	82.67%
Sewer Fees	402 Local		\$816,803.97	\$806,639.00	\$734,263.24	\$743,993.88	\$786,405.33	\$849,399.62	\$717,693.86	84.49%
Industrial Sewer Fees	402 Local		\$89,834.11	\$97,356.75	\$137,117.63	\$123,092.46	\$163,386.97	\$180,054.98	\$106,742.61	59.28%
Garbage Fees	403 Local		\$441,936.80	\$425,605.07	\$478,185.88	\$474,452.99	\$522,818.84	\$556,578.21	\$435,662.81	78.28%
Cemetery Fees	404 Local		\$73,659.39	\$76,269.37	\$95,899.81	\$70,672.76	\$86,379.98	\$103,486.20	\$104,629.14	101.10%
Total Revenues Tracked			\$5,109,832.01	\$5,093,209.68	\$5,162,156.17	\$5,792,654.96	\$6,124,737.41	\$6,073,967.08	\$4,103,837.01	67.56%

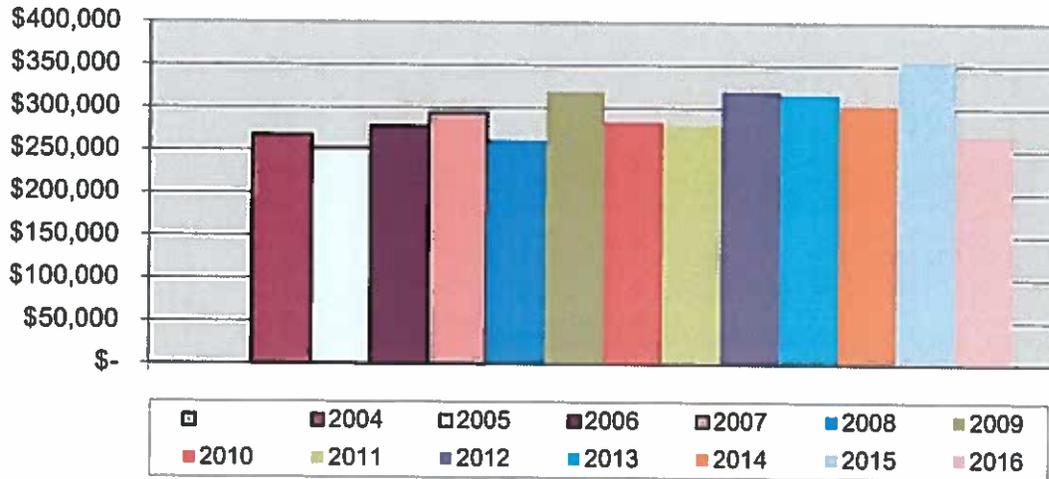
Jail Room & Board Revenues



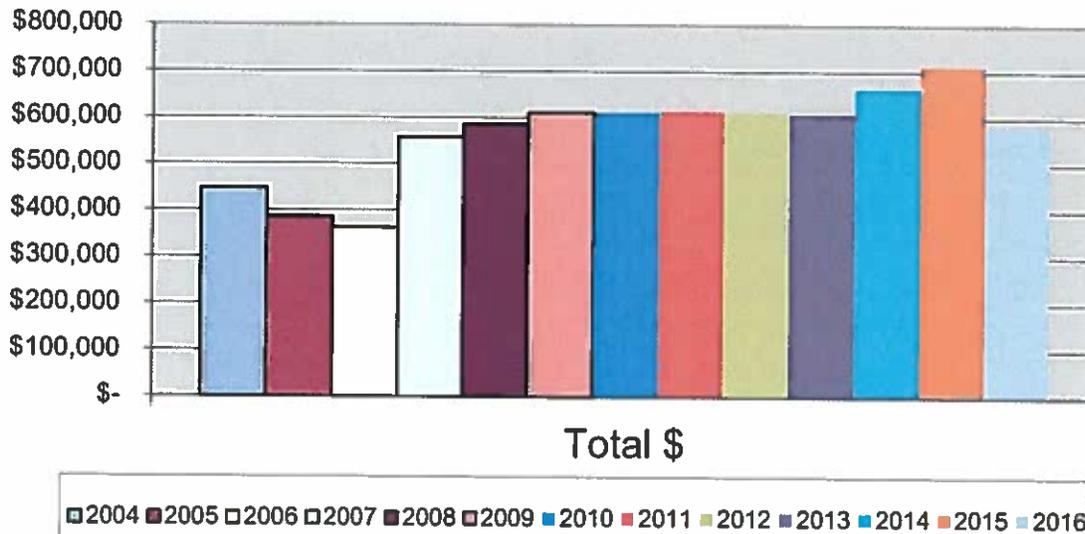
Sales Tax Totals



Utility Tax Electric, Gas, Cable, Telephone, Cell Phones



City Utility Taxes Water, Sewer, Garbage



Presented to Council 10/3/14

2017 Draft

District Name Wapato City

Current Tax Base* \$157,889,612

*This includes estimated state assessed and personal property amounts. Your actual ability to levy may be higher.

158,921,185

(1,031,573)

Current Levy Max Amount Calculations

2016 Max Lawful	\$493,399.05
Times 1.01 (if you certify a resolution adopting an increase)	\$498,333.04
Additional Request Monies For NC (\$121,300)	\$377.87
Additional Funds for Annexations	\$0.00
Final Before State Rate Limit:	\$498,710.91
Maximum State Limit	\$493,475.15

Maximum Current Request Allowed \$493,475.15

Your Resolutions or Ordinances must reference a % increase over last years levy, and a \$ amount increase over last years levy. You must also certify a total budget request amount. The % increase over last year *does not* include added funds for New construction, State Assessed or Annexations. The budget request must include those as it certifies the total amount you request. You are still limited to the above Maximum Current Request Allowed.

Starting Point for Calculations of \$ and % Increase	\$493,776.92	\$490,457.34
1% of Previous Amount (\$ increase)	\$4,933.99	4,815.98
1% of Previous Amount (total)	\$498,710.91	\$495,273.33
Because the actual % is less than the 1%, you should use the above two numbers in your resolutions or ordinances and not the bottom two.		
Actual \$ increase of Previous Amount at Maximum:	(\$301.78)	\$2,343.18
Actual % increase of Previous Amount at Maximum	-0.0612%	0.4865%

Your levy request is capped currently at the maximum state limit. You might be allowed to request more than that but will most likely be rate capped or otherwise capped at the above Max Current Request Allowed. This could also occur if you are annexed to a library and or fire district.

If you have any questions please call Jacob Tate at (509) 574-1112.

\$3.1586 / \$1,000 valuation

2015

District Abbrev WPTCTY001 Levy Type Wapato City
 Current Tax Base \$158,921,185

Additional Levy Fund Calculations

Additional Request Monies For NC = NC amount * last years certified Rate.
 \$5,781,800 Times 3.11878598 = \$17,969.82

Additional Request Monies For Added Value = Added Value amount * last years certified Rate.
 \$0 Times 3.11878598 = \$0.00

Additional Request Monies For Increase in State assessed = Increase * last years certified Rate.
 \$29,707 Times 3.11878598 = \$92.85

Additional Request Monies for Annexations
 Curr State \$5,463,508
 Prev State \$5,433,799

To calculate additional funds for annexations you take the total allowed levy amount and multiply by what the current rate would be using the above tax base minus the annexation amount.

\$133,450 Multiplied by Rate of: 3.0150 = \$402.35

Total Additions \$18,464.82

Resolution Amount

To calculate what your Resolution allows you to levy we have to do three calculations. What the % increase allows, what the Dollar increase allows and what your total levy request was. The lesser of those three is used to as your resolution amount. The first two are added to last years levy and then the total additional from NC, Annexations, and state assessed are added to them.

Pct Increase Requested:	1.0000	Dollar Increase:	\$4,561.24
Last Year's Levy	\$456,123.83	Last Year's Levy	\$456,123.83
Pct * Last Year's Levy	\$4,561.24	Dollar Increase	\$4,561.24
Total Additions	\$18,464.82	Total Additions	\$18,464.82
Total Amount by % Inc	\$479,149.89	Total Amount by % Inc	\$479,149.89
Levy Request:		Resolution Amount:	\$479,052.44

2015 Max Lawful Calculation

2014 Max Lawful \$456,123.83 Times 1.01. = \$460,685.07
 Final Max Lawful (above + additions) \$479,149.89

If Max Lawful is < Resolution amount, you get the Max Lawful only.

Maximum Levy Request is lesser of above two calculations + Refunds or Maximum Statutory Rate * Tax base whichever is less.

Refund Amount	\$2,548.77	Maximum Statutory Limit	\$481,598.21
		MSR 3.12387403	\$498,449.78
		Final Levy Limit	\$481,598.21

Sys Levy Amt \$481,598.21

Sys Levy Rate 3.030421715016 per \$1,000 Valuation

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