

**OKANOGAN COUNTY COMMISSIONERS'**

**RESOLUTION 48-2023**

*A resolution to distribute PUD Privilege Tax payments to the cities and towns in Okanogan County.*

**WHEREAS**, Okanogan County received a PUD privilege tax payment for 2023 in the amount of \$785,532.27, and,

**WHEREAS**, the amount of PUD privilege tax received includes the portion of Douglas County PUD tax in the amount of \$143,244.81, and

**WHEREAS**, legislation (SB5595) amended RCW 54.28.090 which states in part, "In the event where a county receives tax proceeds because a public utility district operated by another county owns fee title to property in a city within the county that receives such tax proceeds, and that city adjoins a reservoir on the Columbia River wholly created by such districts hydroelectric facility and sells no electric power to those cities, the county may retain seventy percent of such tax proceeds, and the remaining thirty percent must be divided evenly among the cities in which the PUD district owns fee title to property and the district has no sales of electrical energy to those cities, and

**WHEREAS**, it was determined that Douglas County PUD owns title to property in each of the cities of Brewster and Pateros and those cities adjoin a reservoir on the Columbia River and purchase no power from Douglas County PUD, and

**WHEREAS**, allocation of the portion of tax received from Douglas County PUD tax requires a percentage of the tax to be distributed to the cities of Brewster and Pateros as follows:

$\$143,244.81$  (total of Douglas County PUD Tax) =  $\$100,271.36$  (70% Okanogan County's portion) +  $\$42,973.45$  (30% Cities portion)

$\$42,973.45/2$  (Cities portion) divided evenly =  $\$21,486.73$  (Amount both Brewster & Pateros each receive)

**WHEREAS**, the remaining portion of PUD privilege tax payment, in the amount of \$642,287.46, must be divided between the county and the incorporated cities in Okanogan County per formula of .0075 of 1 percent of their gross sales as follows:

Cities	PUD Sales	City Portion
Okanogan	3,525,217.84	26,439.13
Omak	7,295,866.13	54,719.00
Riverside	354,609.48	2,659.57
Oroville	3,326,696.27	24,950.22
Tonasket	1,975,987.95	14,819.91
Brewster	3,259,051.87	24,442.89
Pateros	1,451,301.69	10,884.76
Twisp	1,529,377.27	11,470.33
Conconully	362,206.71	2,716.55
Total	\$23,080,315.21	\$173,102.36

**NOW THEREFORE, BE IT RESOLVED**, that the sum of \$173,102.36 be divided among the incorporated cities as set forth above;

**BE IT FURTHER RESOLVED**, that the amount of \$21,486.73, from Douglas County PUD tax, be distributed to each of the Cities of Brewster and Pateros in addition to the above allocation; and

**BE IT FURTHER RESOLVED**, the County Treasurer is hereby directed to distribute the amounts stated above to each of the incorporated cities;

**BE IT FURTHER RESOLVED**, that Board of County Commissioners directs the balance of funds received be deposited to Okanogan County Current Expense fund in the amount of \$569,456.46.

**DATED** at Okanogan, Washington this 11<sup>th</sup> day of April 2023.

**BOARD OF COUNTY COMMISSIONERS  
OKANOGAN, WASHINGTON**



**ATTEST:**

Approved Remotely  
Chris Branch, Chairman

[Signature]  
Andy Hover, Member

[Signature]  
Jon Neal, Member

[Signature]  
Laleña Johns, CMC  
Clerk of the Board



PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY

February 21, 2023



Board of County Commissioners  
125 5<sup>th</sup> Avenue North Room 150  
Okanogan, WA 98840

Gentleman:

This letter is to notify you that the total amount of the District's Privilege Tax for the year 2022 is \$1,134,325.62. The amount will be remitted to the State in February 2023.

The following is a list of sales for 2022 within each town:

<u>Town:</u>	<u>Total Sales:</u>
Riverside	\$354,609.48
Okanogan	\$3,525,217.84
Omak	\$7,295,866.13
Conconully	\$362,206.71
Oroville	\$3,326,696.27
Tonasket	\$1,975,987.95
Brewster	\$3,259,051.87
Twisp	\$1,529,377.27
Pateros	\$1,451,301.69
Total:	<u>\$23,080,315.21</u>

Sincerely,

Rob Gillespie  
Treasurer





## OKANOGAN COUNTY PUD CITY TAX ANALYSIS

2021 Revenue	236.0 Riverside	236.1 Okanogan	236.2 Omak	236.25 Conconully	236.3 Oroville	236.4 Tonasket	236.5 Brewster	236.6 Twisp	236.7 Pateros	Taxable	Non-Taxable	Total
January	46,842.94	456,410.89	888,266.20	45,193.27	379,061.86	233,711.01	375,983.85	189,147.42	169,245.50	2,783,862.94	3,287,067.61	6,070,930.55
February	40,087.49	417,306.21	818,414.55	40,768.42	367,136.65	211,516.00	347,811.76	186,549.42	148,651.64	2,578,242.14	2,947,826.49	5,526,068.63
March	31,826.74	331,080.78	644,239.55	33,016.37	309,325.92	175,188.54	278,642.86	148,371.06	115,414.74	2,067,106.56	2,352,097.09	4,419,203.65
April	26,588.04	275,022.48	562,152.83	29,451.88	282,711.30	156,355.53	251,935.13	129,500.30	102,898.56	1,816,616.05	2,149,586.12	3,966,202.17
May	22,538.59	238,810.45	485,975.15	26,651.65	242,112.70	137,766.59	220,882.11	110,016.35	86,742.27	1,571,495.86	2,060,848.89	3,632,344.75
June	21,119.42	207,262.50	444,018.10	23,377.03	215,394.41	124,623.69	206,669.17	95,879.60	83,848.74	1,422,192.66	2,151,920.84	3,574,113.50
July	21,173.22	204,885.42	460,500.58	21,520.87	204,054.97	121,355.05	219,650.22	87,982.64	100,909.38	1,442,032.35	2,117,882.52	3,559,914.87
August	27,218.94	241,057.57	537,912.74	23,802.66	231,888.41	139,495.30	253,545.26	100,245.46	124,200.18	1,679,366.52	2,875,905.48	4,555,272.00
September	24,148.30	234,270.08	500,472.74	22,625.01	231,820.08	139,791.23	228,522.65	98,779.79	104,072.68	1,584,502.56	2,804,038.78	4,388,541.34
October	19,258.11	207,094.54	443,541.82	20,154.57	223,491.24	137,665.36	211,311.83	86,057.62	110,986.41	1,459,561.50	2,215,939.88	3,675,501.38
November	29,848.19	270,825.00	630,382.22	28,512.61	269,539.17	173,242.90	283,729.01	108,486.90	136,775.30	1,931,341.30	2,579,891.49	4,511,232.79
December	43,959.50	441,191.92	879,989.65	47,132.37	370,159.56	225,276.75	380,368.02	188,360.71	167,556.29	2,743,994.77	3,217,793.15	5,961,787.92
Total	354,609.48	3,525,217.84	7,295,866.13	362,206.71	3,326,696.27	1,975,987.95	3,259,051.87	1,529,377.27	1,451,301.69	23,080,315.21	30,760,798.34	53,841,113.55

2021 Tax	236.0 Riverside	236.1 Okanogan	236.2 Omak	236.25 Conconully	236.3 Oroville	236.4 Tonasket	236.5 Brewster	236.6 Twisp	236.7 Pateros	Tax	Total
January	2,810.65	27,384.97	44,413.68	2,711.61	22,743.73	14,022.80	22,559.22	11,348.82	10,154.75	158,150.23	158,150.23
February	2,405.24	25,038.54	40,921.45	2,446.17	22,028.37	12,691.07	20,868.74	11,192.85	8,919.11	146,511.54	146,511.54
March	1,909.70	19,865.04	32,212.84	1,981.02	18,559.72	10,511.31	16,718.44	8,902.48	6,924.79	117,585.34	117,585.34
April	1,595.34	16,501.60	28,108.56	1,767.24	16,962.84	9,381.41	15,116.16	7,770.07	6,174.10	103,377.32	103,377.32
May	1,352.26	14,328.48	24,299.51	1,599.14	14,527.61	8,266.06	13,253.21	6,601.14	5,204.59	89,432.00	89,432.00
June	1,267.20	12,435.93	22,202.12	1,402.70	12,923.79	7,477.36	12,400.15	5,752.82	5,030.95	80,893.02	80,893.02
July	1,270.42	12,293.31	23,026.10	1,291.24	12,243.32	7,281.37	13,178.70	5,278.98	6,054.65	81,918.09	81,918.09
August	1,633.17	14,463.61	26,896.49	1,428.20	13,912.87	8,369.73	15,212.84	6,014.65	7,452.08	95,383.64	95,383.64
September	1,448.87	14,056.38	25,024.49	1,357.48	13,909.40	8,387.48	13,711.38	5,926.81	6,244.43	90,066.72	90,066.72
October	1,155.52	12,425.83	22,178.05	1,209.30	13,409.58	8,259.94	12,678.73	5,163.51	6,659.27	83,139.73	83,139.73
November	1,790.89	16,249.76	31,519.58	1,710.86	16,172.68	10,394.58	17,023.85	6,509.36	8,206.57	109,578.13	109,578.13
December	2,637.66	26,471.74	44,000.12	2,827.98	22,209.65	13,516.75	22,822.20	11,301.73	10,053.51	155,841.34	155,841.34
Total	21,276.92	211,515.19	364,802.99	21,732.94	199,603.56	118,559.86	195,543.62	91,763.22	87,078.80	1,311,877.10	1,311,877.10

**State of Washington**  
**Mike Pellicciotti, State Treasurer**  
P.O. Box 40204  
Olympia, WA 98504-40204  
Telephone (360) 902-8961

**REMITTANCE ADVICE**

**OKANOGAN COUNTY**  
**COUNTY TREASURER**  
**P O BOX 111**  
**OKANOGAN, WA 98840-0111**

Bank Identification	
Checking	#####5537

<u>Date</u>	<u>Distribution</u>	<u>BARS Code</u>	<u>Withholding</u>	<u>Amount Distributed</u>
3/31/2023	Adult Court Costs	3360631	0.00	244.37
3/31/2023	Co Arterial Preservation	3340372	0.00	30,846.71
3/31/2023	Co Enhanced 911 Interest	3614000	0.00	77.97
3/31/2023	Co Enhanced 911-Prepaid	3136400	0.00	9,306.98
3/31/2023	Co Enhanced 911-VOIP	3136500	0.00	2,311.95
3/31/2023	Co Enhanced 911-Wireless	3136400	0.00	17,856.50
3/31/2023	Co Enhanced 911-Wireline	3136300	0.00	3,976.43
3/31/2023	Communications Tax	3131600	0.00	151,260.62
3/31/2023	County Assistance	3360098	0.00	65,265.58
3/31/2023	Hotel/Motel Lodging	3133100	0.00	30,455.51
3/31/2023	Hotel/Motel Stadium	3133100	0.00	31,308.70
3/31/2023	Juvenile Criminal Justice	3137200	0.00	75,814.88
3/31/2023	Leasehold	3172000	0.00	3,432.51
3/31/2023	Liquor Profits	3360695	0.00	23,957.98
3/31/2023	Liquor Profits - Border	3360695	0.00	615.66
3/31/2023	Local Criminal Justice	3137100	0.00	49,647.08
3/31/2023	Local Leasehold Interest	3172000	0.00	43.81
3/31/2023	Local Public Safety	3131500	0.00	2,314.31
3/31/2023	Local Sales Interest	3614000	0.00	2,129.01
3/31/2023	Marijuana Excise Tax	3360642	0.00	14,573.20
3/31/2023	Mental Health	3131400	0.00	75,822.49
3/31/2023	Multimodal Transpo County	3360075	0.00	39,750.42
3/31/2023	MVA Transpo County	3360089	0.00	34,781.99
3/31/2023	MVFT Counties	3360089	0.00	212,090.42
3/31/2023	OSPI Schools and Grants	0000000	0.00	13,330,563.26
3/31/2023	Pros Atty/Sup Crt Salary	3340011	0.00	8,465.38
3/31/2023	Public Transportation Tax	3132100	0.00	291,312.31
3/31/2023	PUD Privilege Tax	3350091	0.00	785,532.27
3/31/2023	Rural County St Share Tax	3131800	0.00	68,812.23
3/31/2023	Sales & Use	3131100	0.00	346,710.25
<b>Total Amount:</b>				<b>15,709,280.78</b>

Received From Dept of Revenue

Line Code	Source Code	Tax Type	Location Code	Jurisdiction	Filing Period	Debt Type	Account Type	Filing Freque	Account Id	Name	Amount
PUDRSL	008 - PUD Privilege Tax	PUDR - PUD Privilege Resale	2400 - OKANOGAN COUNTY	8240 - Okanogan County	12/31/2022	PUD Privilege Return	Public Utilities District Privilege	Annual	604-372-764	P U D #1 OF CHELAN COUNTY	-4.23
PUDRSL	008 - PUD Privilege Tax	PUDR - PUD Privilege Resale	2400 - OKANOGAN COUNTY	8240 - Okanogan County	12/31/2022	PUD Privilege Return	Public Utilities District Privilege	Annual	604-351-398	P U D #1 OF DOUGLAS COUNTY	-143244.81
PUDRTL	008 - PUD Privilege Tax	PUDS - PUD Privilege Retail Sales	2400 - OKANOGAN COUNTY	8240 - Okanogan County	12/31/2022	PUD Privilege Return	Public Utilities District Privilege	Annual	604-382-609	P U D #1 OKANOGAN COUNTY	-635052.73
PUDRTL	008 - PUD Privilege Tax	PUDS - PUD Privilege Retail Sales	2400 - OKANOGAN COUNTY	8240 - Okanogan County	12/31/2022	PUD Privilege Return	Public Utilities District Privilege	Annual	604-354-358	P U D #1 OF FERRY COUNTY	-6761.66
PUDRTL	008 - PUD Privilege Tax	PUDS - PUD Privilege Retail Sales	2400 - OKANOGAN COUNTY	8240 - Okanogan County	12/31/2022	PUD Privilege Return	Public Utilities District Privilege	Annual	604-354-355	P U D #1 OF CHELAN COUNTY	-468.84
											-785532

785,532.27

- 143,244.81

642,287.46