Yukon's BEST OKLAHOMA

Yukon Municipal Authority
Financing Options

SALES TAX

Yukon Municipal Authority - Aggregate Debt Service

Current Debt Service

FYE June 30,	2017 Note	2017B* Note	2018 Note	2019 Note	2020 Note	Total	Coverage
2021	$ 293,184	$ 280,087	$ 212,634	$ 283,456	$ 165,988	$ 5,204,728	2.31
2022	292,160	278,411	211,402	282,432	245,413	5,280,629	2.27
2023	751,136	516,735	435,170	1,021,672	244,497	4,630,773	2.59
2024	1,212,384	759,870	663,466	1,031,384	1,004,230	4,671,334	2.57
2025	1,212,104	761,930	667,758	1,045,328	1,000,681	4,687,801	2.56
2026	1,221,184	758,047	671,434	1,053,376	1,001,789	4,705,830	2.55
2027	1,224,368	758,326	674,494	1,070,592	1,002,438	4,730,218	2.54
2028	1,226,784	757,453	676,938	1,086,784	1,002,630	4,750,588	2.53
2029	1,233,368	760,532	678,766	1,096,952	1,002,363	4,771,981	2.51
2030	1,239,120	757,459	679,978	1,111,288	996,696	4,784,541	2.51
2031	1,243,912	758,234	680,574	1,129,472	1,000,571	4,812,762	2.49
2032	622,872	377,752	685,554	1,141,568	998,930	3,826,676	3.14
2033	-	-	-	-	996,832	996,832	12.04
2034	-	-	-	-	-	-	
Total	$ 11,772,576	$ 7,524,835	$ 6,938,168	$ 11,354,304	$ 10,663,055	$ 57,854,692	
Call Date	1/1/2025	n/a	1/1/2025	1/1/2027	Anytime		
Interest Rate	2.56%	4.19%*	3.08%	2.56%	2.29%		
Original Par	$ 10,000,000	$ 5,840,000	$ 5,675,000	$ 9,540,000	$ 9,000,000		

* Taxable

Yukon Sales Tax History

	2018	2019	2020	2021	2022*
Sales Tax Rate	4.00%	4.00%	4.00%	4.00%	4.00%
Month					
July	$ 1,823,888	$ 1,950,385	$ 2,011,861	$ 2,105,616	$ 2,218,912
August	1,834,335	1,963,003	1,947,461	2,078,297	2,127,080
September	1,911,161	1,825,878	2,026,372	2,037,860	2,142,262
October	1,893,926	1,878,131	2,024,332	1,931,282	2,182,386
November	1,859,579	1,794,319	1,839,924	2,207,169	2,063,899
December	1,939,150	1,875,635	1,965,053	1,715,467	2,206,656
January	2,095,801	2,079,149	2,000,939	2,050,852	2,429,901
February	2,083,013	2,062,978	1,931,027	1,983,556	2,457,450
March	1,812,361	1,685,021	1,684,979	1,758,753	1,982,740
April	1,809,792	1,808,035	1,852,278	1,702,576	2,235,624
May	1,972,558	1,982,526	1,765,912	2,275,882	
June	1,879,137	2,042,902	1,802,712	2,154,592	
YTD Totals	$ 22,914,700	$ 22,947,962	$ 22,852,850	$ 24,001,902	$ 26,456,292
Percent Change	10.83%	0.15%	-0.41%	5.03%	10.23%
1.000%	$ 5,728,675	$ 5,736,990	$ 5,713,213	$ 6,000,475	$ 6,614,073

* 2022 has been anualized for May and June.

Yukon and Surrounding Area Sales Tax

City	City	County	State	Total
Midwest City	4.600	0.000	4.500	9.100
The Village	4.500	0.000	4.500	9.000
Del City	4.500	0.000	4.500	9.000
El Reno	4.000	0.350	4.500	8.850
Yukon	**4.000**	**0.350**	**4.500**	**8.850**
Norman	4.125	0.125	4.500	8.750
Oklahoma City	4.125	0.000	4.500	8.625
Moore	3.875	0.125	4.500	8.500
Nichols Hills	4.000	0.000	4.500	8.500
Warr Acres	4.000	0.000	4.500	8.500
Bethany	4.000	0.000	4.500	8.500
Edmond	4.000	0.000	4.500	8.500

Potential Sales Tax Borrowing Capacity

	Sales Tax Rate 0.25	0.50	1.00
10 Year	$ 13,812,500	$ 27,625,000	$ 55,250,000
15 Year	$ 20,718,750	$ 41,437,500	$ 82,875,000
20 Year	$ 27,625,000	$ 55,250,000	$ 110,500,000

0.50 Cent Increase

- Trailing 12 month 0.50 cent sales tax generates $3,309,673 in revenue.
- Yukon could borrow up to $27,625,000 on a 10 year 0.50 cent sales tax.

1.00 Cent Increase

- Trailing 12 month 1.00 cent sales tax generates $6,619,346 in revenue.
- Yukon could borrow up to $55,250,000 on a 10 year 1.00 cent sales tax.

PROPERTY TAX

Definition of tax mill: The mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue in order to cover annual expenses. The mill levy is calculated by determining how much revenue each taxing jurisdiction will need for the upcoming year, then dividing that projection by the total value of the property within the area, and finally adding up the rate from each jurisdiction to get the mill levy for the entire area.

- One tax mill on a $100,000 home is approximately $10.
- For the City of Yukon, one tax mill generates approximately $200,000 annually based on current valuations.

City of Yukon
General Obligation Refunding Bonds, Series 2015

Fiscal Year Ending	Principal	Interest	Total Debt Service
06/30/2022	$ 655,000	$136,500	$ 791,500
06/30/2023	660,000	103,750	763,750
06/30/2024	700,000	70,750	770,750
06/30/2025	440,000	35,750	475,750
06/30/2026	275,000	13,750	288,750
Total	**$2,730,000**	**$360,500**	**$3,090,500**

Valuation History

Taxable Year	Gross Assessed Valuation	Change	Exemptions	Change	Net Assessed Valuation	Change
2021	$217,523,492	2.65%	$8,384,306	5.01%	$209,139,186	2.55%
2020	211,915,945	5.53%	7,984,467	4.11%	203,931,478	5.59%
2019	200,803,638	3.99%	7,669,440	2.62%	193,134,198	4.04%
2018	193,104,098	4.49%	7,473,878	2.17%	185,630,220	4.59%
2017	184,803,936	2.84%	7,314,997	2.29%	177,488,939	2.86%
2016	179,700,157	5.50%	7,151,397	2.42%	172,548,760	5.63%
2015	170,334,477	5.09%	6,982,742	1.04%	163,351,735	5.27%
2014	162,091,453	0.07%	6,910,530	1.26%	155,180,923	0.01%
2013	161,982,994	3.80%	6,824,749	3.19%	155,158,245	3.83%
2012	156,055,044	2.81%	6,613,541	2.70%	149,441,503	2.81%

Sources: The City of Yukon; and, A*nalysis of Sinking Fund Budgets* annual reports published by The Municipal Rating Committee of Oklahoma, Inc.

Major Property Taxpayers

Rank	Taxpayer	Net Assessed Value	% of Total Net Assessed Value
1	Oklahoma Gas & Electric Co.	$ 4,665,015	2.23%
2	Yukon Route 66 LLC	1,815,965	0.87%
3	Yukon Route 66 II LLC	1,360,173	0.65%
4	4810 LP dba 4810 Limited Partnership	1,316,143	0.63%
5	Oklahoma Natural Gas div of ONE Gas	1,076,544	0.51%
6	Target Corp.	1,041,738	0.50%
7	CPI Pipe & Steel Inc.	1,021,795	0.49%
8	Lowe's Home Centers, Inc.	972,698	0.47%
9	Scan Oak, LLC	881,236	0.42%
10	Wal-Mart Stores Inc. 221	842,805	0.40%
City of Yukon Total, Taxable Year 2021		$ 209,139,186	100.00%

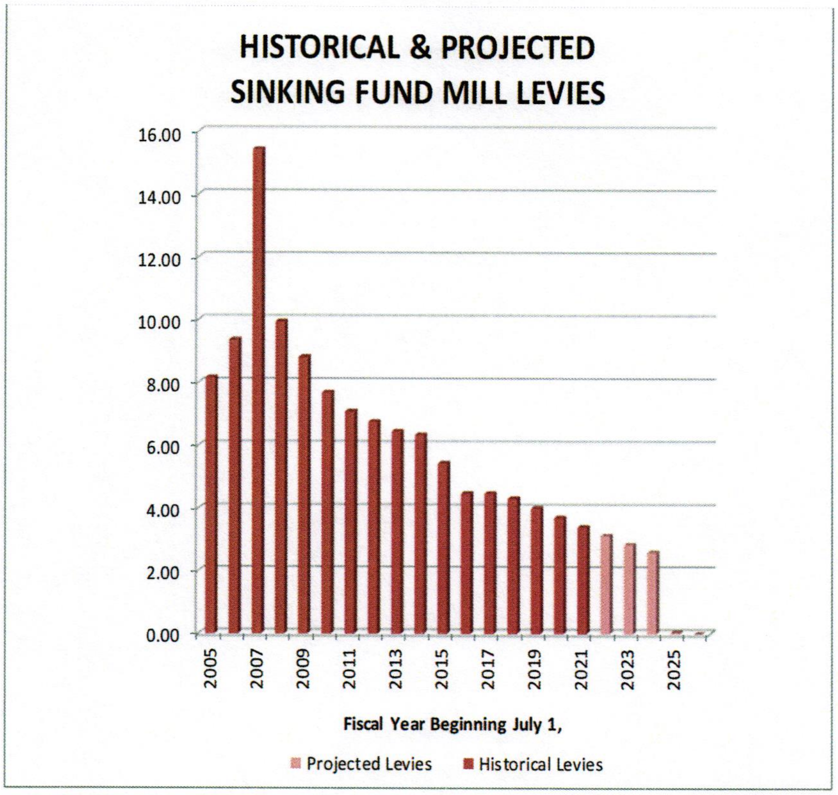
Source: Canadian County Assessor.

Trend of Tax Rates for Major Taxing Units

Taxable Year	Canadian County	City of Yukon	Yukon Public Schools	Vo-Tech	Total Levy
2021	16.11	3.41	73.50	16.15	109.17
2020	16.11	3.70	71.86	16.17	107.84
2019	16.11	4.01	71.76	16.20	108.08
2018	16.11	4.32	71.76	16.31	108.50
2017	16.11	4.60	71.43	16.38	108.52
2016	16.11	4.48	71.53	16.47	108.59
2015	16.11	5.44	71.20	16.61	109.36
2014	16.11	6.34	71.34	16.44	110.23
2013	16.11	6.45	70.79	15.60	108.95
2012	16.11	6.76	70.16	15.60	108.63

Note: Tax Levy per $1,000 of Net Assessed Valuation.
Source: Canadian County Assessor's Office; and, A*nalysis of Sinking Fund Budgets* annual reports published by The Municipal Rating Committee of Oklahoma, Inc.

	HISTORICAL	PROJECTED
F.Y. Beg. July 1,	Sinking Fund Mill Levy	Sinking Fund Mill Levy
2005	8.16	
2006	9.36	
2007	15.43	
2008	9.94	
2009	8.82	
2010	7.69	
2011	7.09	
2012	6.76	
2013	6.45	
2014	6.34	
2015	5.44	
2016	4.48	
2017	4.48	
2018	4.32	
2019	4.01	
2020	3.70	
2021	3.41	
2022		3.12
2023		2.85
2024		2.60
2025		0.04
2026		0.00
AVG.	6.82	1.72



Oklahoma Cities by Population

City	Population	Levy
Oklahoma City	579,999	14.73
Tulsa	391,906	20.44
Norman	110,925	12.27
Broken Arrow	98,850	16.05
Lawton	96,987	10.33
Edmond	81,405	0.00
Moore	55,081	15.42
Midwest City	54,371	9.44
Enid	49,379	0.00
Stillwater	45,688	0.30

Yukon and Surrounding Area by Levy

City	Population	Levy
Nichols Hills	3,710	25.56
Moore	55,081	15.42
Oklahoma City	579,999	14.73
Warr Acres	10,043	12.27
Norman	110,925	12.10
Midwest City	54,371	9.44
The Village	8,929	8.90
Del City	21,332	4.69
Bethany	19,051	4.57
Yukon	22,709	3.41

Potential Property Tax Borrowing Capacity

	Mill Levy 10.00	Mill Levy 15.00
10 Year	$ 21,540,000	$ 31,320,000
15 Year	$ 37,620,000	$ 55,470,000
20 Year	$ 57,476,238	$ 84,620,648

10 Mill Levy

- A 10-year election can generate $21,540,000 in project funds.
- A 15-year election can generate $37,620,000 in project funds.

15 Mill Levy

- A 10-year election can generate $31,320,000 in project funds.
- A 15-year election can generate $55,470,000 in project funds.