

CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)

ANNUAL REVENUES AND OTHER FINANCING SOURCES
2012 through 2016, Including Annual Averages (Unaudited)

All Revenues and Other Financing Sources	2
Taxes Revenues	4
Licenses and Permits Revenues	6
Intergovernmental Revenues	8
Charges for Goods and Services Revenues	13
Fines and Penalties Revenues	16
Miscellaneous Revenues	17
Proprietary/Trust Funds – Other Revenue (Expense) and Capital Contributions	21
Other Increases in Fund Resources	22
Other Financing Sources	23

Source:

Prepared by City of Kent, Internal Audit based on Washington State Auditor's
Office Local Government Financial Reporting System
(<http://www.sao.wa.gov/local/Pages/LGFRS.aspx>)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
ALL REVENUES AND OTHER FINANCING SOURCES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking Note 1
Taxes	5 Year Avg	\$4,051,772,922	36%	2
Licenses and Permits	5 Year Avg	\$276,076,516	2%	
Intergovernmental Revenues	5 Year Avg	\$844,698,557	8%	3
Charges for Goods and Services	5 Year Avg	\$5,236,842,402	47%	1
Fines and Penalties	5 Year Avg	\$121,551,025	1%	
Miscellaneous Revenues	5 Year Avg	\$374,326,775	3%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	5 Year Avg	\$245,005,483	2%	
Subtotal		<u>\$11,150,273,680</u>		
Other Increases in Fund Resources	5 Year Avg	\$858,694		
Other Financing Sources	5 Year Avg	\$910,253,811		
		<u>\$12,061,386,184</u>		
Taxes	2012	\$3,637,191,040	36%	2
Licenses and Permits	2012	\$225,667,158	2%	
Intergovernmental Revenues	2012	\$913,747,898	9%	3
Charges for Goods and Services	2012	\$4,714,010,419	46%	1
Fines and Penalties	2012	\$110,362,103	1%	
Miscellaneous Revenues	2012	\$425,549,766	4%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2012	\$186,033,301	2%	
Subtotal		<u>\$10,212,561,685</u>		
Other Increases in Fund Resources	2012	\$9,173,489		
Other Financing Sources	2012	\$654,751,336		
		<u>\$10,876,486,510</u>		
Taxes	2013	\$3,851,153,748	36%	2
Licenses and Permits	2013	\$245,420,697	2%	
Intergovernmental Revenues	2013	\$837,785,822	8%	3
Charges for Goods and Services	2013	\$4,930,124,962	47%	1
Fines and Penalties	2013	\$124,354,008	1%	
Miscellaneous Revenues	2013	\$377,859,235	4%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2013	\$210,072,405	2%	
Subtotal		<u>\$10,576,770,877</u>		
Other Increases in Fund Resources	2013			
Other Financing Sources	2013	\$936,286,854		
		<u>\$11,513,057,731</u>		
Taxes	2014	\$3,961,850,783	36%	2
Licenses and Permits	2014	\$271,199,729	2%	
Intergovernmental Revenues	2014	\$859,466,313	8%	3
Charges for Goods and Services	2014	\$5,419,362,362	49%	1
Fines and Penalties	2014	\$122,087,021	1%	
Miscellaneous Revenues	2014	\$310,007,814	3%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2014	\$207,203,360	2%	
Subtotal		<u>\$11,151,177,382</u>		

Classification	Year	Dollars	Percent	Ranking Note 1
Other Increases in Fund Resources	2014	(\$10,567,546)		
Other Financing Sources	2014	\$973,063,837		
		<u>\$12,113,673,673</u>		
Taxes	2015	\$4,243,415,517	37%	2
Licenses and Permits	2015	\$294,122,474	3%	
Intergovernmental Revenues	2015	\$793,797,264	7%	3
Charges for Goods and Services	2015	\$5,578,398,094	48%	1
Fines and Penalties	2015	\$122,360,673	1%	
Miscellaneous Revenues	2015	\$253,744,794	2%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2015	\$325,453,127	3%	
Subtotal		<u>\$11,611,291,943</u>		
Other Increases in Fund Resources	2015	\$4,658,721		
Other Financing Sources	2015	\$1,216,869,656		
		<u>\$12,832,820,320</u>		
Taxes	2016	\$4,565,253,521	37%	2
Licenses and Permits	2016	\$343,972,524	3%	
Intergovernmental Revenues	2016	\$818,695,487	7%	3
Charges for Goods and Services	2016	\$5,542,316,171	45%	1
Fines and Penalties	2016	\$128,591,322	1%	
Miscellaneous Revenues	2016	\$504,472,265	4%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2016	\$296,265,222	2%	
Subtotal		<u>\$12,199,566,512</u>		
Other Increases in Fund Resources	2016	\$1,028,806		
Other Financing Sources	2016	\$770,297,370		
		<u>\$12,970,892,688</u>		

Note 1 - Ranking excludes Other Increases in Fund Balances and Other Financing Sources

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
TAXES REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Property Tax	5 Year Avg	\$1,379,723,352	34%	1
Retail Sales and Use Taxes	5 Year Avg	\$1,199,528,959	30%	2
Interfund Taxes	5 Year Avg	\$55,584,492	1%	
Business and Occupation Taxes *	5 Year Avg	\$1,101,624,084	27%	3
Excise Taxes In Lieu of Property Tax	5 Year Avg	\$34,630,804	1%	
Other Taxes	5 Year Avg	\$279,629,881	7%	
Penalties and Interest on Delinquent Taxes	5 Year Avg	\$1,051,357		
		\$4,051,772,928		
Property Tax	2012	\$1,291,161,470	35%	1
Retail Sales and Use Taxes	2012	\$1,017,269,690	28%	2
Interfund Taxes	2012	\$277,922,458	8%	
Business and Occupation Taxes *	2012	\$817,907,765	22%	3
Excise Taxes In Lieu of Property Tax	2012	\$12,505,027		
Other Taxes	2012	\$215,167,857	6%	
Penalties and Interest on Delinquent Taxes	2012	\$5,256,784		
		\$3,637,191,051		
Property Tax	2013	\$1,318,846,899	34%	1
Retail Sales and Use Taxes	2013	\$1,122,987,368	29%	3
Interfund Taxes	2013			
Business and Occupation Taxes *	2013	\$1,149,599,563	30%	2
Excise Taxes In Lieu of Property Tax	2013	\$24,019,099	1%	
Other Taxes	2013	\$235,700,816	6%	
Penalties and Interest on Delinquent Taxes	2013			
		\$3,851,153,745		
Property Tax	2014	\$1,369,152,416	35%	1
Retail Sales and Use Taxes	2014	\$1,178,802,673	30%	2
Interfund Taxes	2014			
Business and Occupation Taxes *	2014	\$1,135,373,445	29%	3
Excise Taxes In Lieu of Property Tax	2014	\$26,459,606	1%	
Other Taxes	2014	\$252,062,655	6%	
Penalties and Interest on Delinquent Taxes	2014			
		\$3,961,850,795		
Property Tax	2015	\$1,387,689,932	33%	1
Retail Sales and Use Taxes	2015	\$1,289,772,321	30%	2
Interfund Taxes	2015			
Business and Occupation Taxes *	2015	\$1,185,203,280	28%	3
Excise Taxes In Lieu of Property Tax	2015	\$47,267,491	1%	
Other Taxes	2015	\$333,482,509	8%	
Penalties and Interest on Delinquent Taxes	2015			
		\$4,243,415,533		
Property Tax	2016	\$1,531,766,041	34%	1
Retail Sales and Use Taxes	2016	\$1,388,812,745	30%	2
Interfund Taxes	2016			
Business and Occupation Taxes *	2016	\$1,220,036,369	27%	3
Excise Taxes In Lieu of Property Tax	2016	\$62,902,795	1%	
Other Taxes	2016	\$361,735,568	8%	
Penalties and Interest on Delinquent Taxes	2016			
		\$4,565,253,518		

Classification	Year	Dollars	Percent	Ranking
----------------	------	---------	---------	---------

* Primarily comprised of B&O Taxes, B&O Taxes on Utilities and Gambling Excise Taxes

As of January 1, 2018, 44 cities impose a B&O tax (Source: Association of Washington Cities and MRSC)

Business and Occupation Taxes:

Business and Occupation Taxes	5 Year Avg	\$355,733,187	32%	2
Business and Occupation Taxes on Utilities	5 Year Avg	\$690,715,608	63%	1
B&O Taxes on Government Run Utilities *	5 Year Avg	\$10,400,711	1%	
Utility Consumer Tax *	5 Year Avg	\$8,121,558	1%	
Gambling Excise Tax	5 Year Avg	\$36,653,020	3%	3
		\$1,101,624,083		

Business and Occupation Taxes	2012	\$295,964,750	36%	2
Business and Occupation Taxes on Utilities	2012	\$403,613,800	49%	1
B&O Taxes on Government Run Utilities *	2012	\$52,003,554	6%	3
Utility Consumer Tax *	2012	\$40,607,788	5%	
Gambling Excise Tax	2012	\$25,717,885	3%	
		\$817,907,777		

Business and Occupation Taxes	2013	\$341,846,534	30%	2
Business and Occupation Taxes on Utilities	2013	\$754,528,611	66%	1
B&O Taxes on Government Run Utilities	2013			
Utility Consumer Tax	2013			
Gambling Excise Tax	2013	\$53,224,409	5%	3
		\$1,149,599,554		

Business and Occupation Taxes	2014	\$342,585,094	30%	2
Business and Occupation Taxes on Utilities	2014	\$740,894,859	65%	1
B&O Taxes on Government Run Utilities	2014			
Utility Consumer Tax	2014			
Gambling Excise Tax	2014	\$51,893,488	5%	3
		\$1,135,373,441		

Business and Occupation Taxes	2015	\$390,400,322	33%	2
Business and Occupation Taxes on Utilities	2015	\$769,690,651	65%	1
B&O Taxes on Government Run Utilities	2015			
Utility Consumer Tax	2015			
Gambling Excise Tax	2015	\$25,112,306	2%	3
		\$1,185,203,279		

Business and Occupation Taxes	2016	\$407,869,233	33%	2
Business and Occupation Taxes on Utilities	2016	\$784,850,119	64%	1
B&O Taxes on Government Run Utilities	2016			
Utility Consumer Tax	2016			
Gambling Excise Tax	2016	\$27,317,014	2%	3
		\$1,220,036,366		

* Reclassified to B&O Taxes On Utilities effective 2013

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
LICENSES AND PERMITS REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Business Licenses and Permits	5 Year Avg	\$106,413,196	39%	2
Non-Business Licenses and Permits *	5 Year Avg	\$169,401,154	61%	1
Interfund Licenses and Permits	5 Year Avg	\$262,169		3
		\$276,076,519		
Business Licenses and Permits	2012	\$87,677,719	39%	2
Non-Business Licenses and Permits *	2012	\$136,678,594	61%	1
Interfund Licenses and Permits	2012	\$1,310,843	1%	3
		\$225,667,156		
Business Licenses and Permits	2013	\$98,602,371	40%	2
Non-Business Licenses and Permits *	2013	\$146,818,332	60%	1
Interfund Licenses and Permits	2013			
		\$245,420,703		
Business Licenses and Permits	2014	\$102,996,505	38%	2
Non-Business Licenses and Permits *	2014	\$168,203,226	62%	1
Interfund Licenses and Permits	2014			
		\$271,199,731		
Business Licenses and Permits	2015	\$112,723,805	38%	2
Non-Business Licenses and Permits *	2015	\$181,398,676	62%	1
Interfund Licenses and Permits	2015			
		\$294,122,481		
Business Licenses and Permits	2016	\$130,065,581	38%	2
Non-Business Licenses and Permits *	2016	\$213,906,941	62%	1
Interfund Licenses and Permits	2016			
		\$343,972,522		
* Primarily comprised of Buildings, Structures & Equipment permits, Street and Curb permits, and Other Non-Business Licenses and Permits				
Non-Business Licenses and Permits:				
Buildings, Structures and Equipment	5 Year Avg	\$138,562,144	82%	1
Animal Licenses	5 Year Avg	\$3,274,221	2%	
Street and Curb Permits	5 Year Avg	\$13,308,860	8%	3
Penalties Non-Business Licenses	5 Year Avg	\$27,652		
Other Non-Business Licenses and Permits	5 Year Avg	\$14,228,286	8%	2
		\$169,401,163		
Buildings, Structures and Equipment	2012	\$107,437,608	79%	1
Animal Licenses	2012	\$1,997,447	1%	
Street and Curb Permits	2012	\$19,010,208	14%	2
Penalties Non-Business Licenses	2012	\$138,262		
Other Non-Business Licenses and Permits	2012	\$8,095,074	6%	3
		\$136,678,599		
Buildings, Structures and Equipment	2013	\$123,722,973	84%	1
Animal Licenses	2013	\$1,764,893	1%	
Street and Curb Permits	2013	\$10,755,748	7%	2
Penalties Non-Business Licenses	2013			
Other Non-Business Licenses and Permits	2013	\$10,574,729	7%	3
		\$146,818,343		

Classification	Year	Dollars	Percent	Ranking
Buildings, Structures and Equipment	2014	\$141,096,061	84%	1
Animal Licenses	2014	\$3,695,385	2%	
Street and Curb Permits	2014	\$11,592,065	7%	3
Penalties Non-Business Licenses	2014			
Other Non-Business Licenses and Permits	2014	\$11,819,727	7%	2
		\$168,203,238		
Buildings, Structures and Equipment	2015	\$150,429,327	83%	1
Animal Licenses	2015	\$4,365,305	2%	
Street and Curb Permits	2015	\$11,662,159	6%	3
Penalties Non-Business Licenses	2015			
Other Non-Business Licenses and Permits	2015	\$14,941,890	8%	2
		\$181,398,681		
Buildings, Structures and Equipment	2016	\$170,124,750	80%	1
Animal Licenses	2016	\$4,548,073	2%	
Street and Curb Permits	2016	\$13,524,118	6%	3
Penalties Non-Business Licenses	2016			
Other Non-Business Licenses and Permits	2016	\$25,710,012	12%	2
		\$213,906,953		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
INTERGOVERNMENTAL REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Federal Direct Grants	5 Year Avg	\$97,367,502	12%	
Federal Revenues	5 Year Avg	\$19,832,826	2%	
Federal Indirect Grants	5 Year Avg	\$199,249,085	24%	2
State Grants	5 Year Avg	\$213,305,387	25%	1
State Shared Revenues, Entitlements and Impact Payments *	5 Year Avg	\$195,756,362	23%	3
Local Grants, Entitlements and Other Payments	5 Year Avg	\$78,613,039	9%	
Sales and Service Charges	5 Year Avg	\$24,751,494	3%	
ARRA Grants	5 Year Avg	\$15,822,866	2%	
		\$844,698,561		
Federal Direct Grants	2012	\$96,922,484	11%	
Federal Revenues	2012	\$20,360,773	2%	
Federal Indirect Grants	2012	\$187,743,686	21%	2
State Grants	2012	\$203,877,810	22%	1
State Shared Revenues, Entitlements and Impact Payments *	2012	\$187,527,267	21%	3
Local Grants, Entitlements and Other Payments	2012	\$49,981,246	5%	
Sales and Service Charges	2012	\$123,757,472	14%	
ARRA Grants	2012	\$43,577,156	5%	
		\$913,747,894		
Federal Direct Grants	2013	\$109,303,540	13%	
Federal Revenues	2013	\$19,534,411	2%	
Federal Indirect Grants	2013	\$220,238,399	26%	1
State Grants	2013	\$216,751,330	26%	2
State Shared Revenues, Entitlements and Impact Payments *	2013	\$185,385,809	22%	3
Local Grants, Entitlements and Other Payments	2013	\$65,243,766	8%	
Sales and Service Charges	2013			
ARRA Grants	2013	\$21,328,570	3%	
		\$837,785,825		
Federal Direct Grants	2014	\$97,063,587	11%	
Federal Revenues	2014	\$19,386,649	2%	
Federal Indirect Grants	2014	\$234,039,753	27%	1
State Grants	2014	\$229,449,440	27%	2
State Shared Revenues, Entitlements and Impact Payments *	2014	\$181,373,293	21%	3
Local Grants, Entitlements and Other Payments	2014	\$88,273,970	10%	
Sales and Service Charges	2014			
ARRA Grants	2014	\$9,879,628	1%	
		\$859,466,320		
Federal Direct Grants	2015	\$85,907,047	11%	
Federal Revenues	2015	\$19,514,352	2%	
Federal Indirect Grants	2015	\$192,358,413	24%	3
State Grants	2015	\$205,615,296	26%	1
State Shared Revenues, Entitlements and Impact Payments *	2015	\$203,417,769	26%	2
Local Grants, Entitlements and Other Payments	2015	\$82,655,403	10%	
Sales and Service Charges	2015			
ARRA Grants	2015	\$4,328,978	1%	
		\$793,797,258		

Classification	Year	Dollars	Percent	Ranking
Federal Direct Grants	2016	\$97,640,851	12%	
Federal Revenues	2016	\$20,367,945	2%	
Federal Indirect Grants	2016	\$161,865,174	20%	3
State Grants	2016	\$210,833,057	26%	1
State Shared Revenues, Entitlements and Impact Payments *	2016	\$221,077,671	27%	2
Local Grants, Entitlements and Other Payments	2016	\$106,910,809	13%	
Sales and Service Charges	2016			
ARRA Grants	2016			
		\$818,695,507		

* Primarily comprised of Motor Vehicle Fuel Taxes, Liquor Taxes/Profits and Criminal Justice Funding

State Shared Revenues, Entitlements and Impact Payments

Motor Vehicle Fuel Tax - City Streets	5 Year Avg	<u>\$93,878,359</u>	48%	1
Liquor/Beer Excise Tax	5 Year Avg	\$12,087,589		
Liquor Control Board Profits	5 Year Avg	<u>\$40,290,388</u>		
Subtotal		<u>\$52,377,977</u>	27%	2
Criminal Justice - Cities - High Crime	5 Year Avg	\$7,724,187		
Criminal Justice - Violent Crimes/Population	5 Year Avg	\$2,755,215		
Criminal Justice - Contracted Services	5 Year Avg	\$775,255		
Criminal Justice - Special Programs	5 Year Avg	\$3,933,067		
Marijuana Enforcement	5 Year Avg	\$967,613		
DUI and Other Criminal Justice Assistance	5 Year Avg	<u>\$767,792</u>		
Subtotal		<u>\$16,923,129</u>	9%	3
Multimodal Transportation - Cities	5 Year Avg	\$972,391		
Vessel Registration Fees	5 Year Avg	\$467,506		
City-County Assistance	5 Year Avg	\$5,844,820	3%	
Streamlined Sales Tax Mitigation Payment	5 Year Avg	\$13,065,028	7%	
Court Cost Reim - Mental Health Appointed Counsel	5 Year Avg	\$21,888		
Court Cost Reim - Jury Management	5 Year Avg	\$1,020		
Judicial Salary Contribution - State	5 Year Avg	\$476,079		
DNR PILT NAP/NRCA	5 Year Avg	\$17,786		
Harbor Leases	5 Year Avg	\$63,098		
Payment In-Lieu of Taxes - Game Lands	5 Year Avg	\$12,374		
Cost Reimbursement - Reinvesting in Youth Program	5 Year Avg	\$15,139		
Fire Insurance Premium Tax	5 Year Avg	<u>\$803,309</u>		
Subtotal		<u>\$21,760,438</u>		
Capron Refunds (Island and San Juan Counties)	5 Year Avg	\$1,229,881	1%	
PUD Privilege Tax	5 Year Avg	\$7,346,176	4%	
LEOFF Special Funding	5 Year Avg	<u>\$2,240,400</u>	1%	
Subtotal		<u>\$10,816,458</u>		
		\$195,756,360		
Motor Vehicle Fuel Tax - City Streets	2012	<u>\$89,351,386</u>	48%	1
Liquor/Beer Excise Tax	2012	\$12,823,311		
Liquor Control Board Profits	2012	<u>\$44,087,086</u>		
Subtotal		<u>\$56,910,397</u>	30%	2

Classification	Year	Dollars	Percent	Ranking
Criminal Justice - Cities - High Crime	2012	\$7,239,503		
Criminal Justice - Violent Crimes/Population	2012	\$2,396,334		
Criminal Justice - Contracted Services	2012	\$685,182		
Criminal Justice - Special Programs	2012	\$3,461,365		
Marijuana Enforcement	2012			
DUI and Other Criminal Justice Assistance	2012	\$892,204		
Subtotal		<u>\$14,674,588</u>	8%	3
Multimodal Transportation - Cities	2012			
Vessel Registration Fees	2012	\$744,934		
City-County Assistance	2012	\$3,823,933	2%	
Streamlined Sales Tax Mitigation Payment	2012	\$12,706,268	7%	
Court Cost Reim - Mental Health Appointed Counsel	2012			
Court Cost Reim - Jury Management	2012			
Judicial Salary Contribution - State	2012	\$286,681		
DNR PILT NAP/NRCA	2012	\$9,168		
Harbor Leases	2012	\$78,996		
Payment In-Lieu of Taxes - Game Lands	2012	\$10,574		
Cost Reimbursement - Reinvesting in Youth Program	2012	\$22,632		
Fire Insurance Premium Tax	2012	\$452,546		
Subtotal		<u>\$18,135,732</u>		
Capron Refunds (Island and San Juan Counties)	2012	\$1,137,929	1%	
PUD Privilege Tax	2012	\$7,317,251	4%	
LEOFF Special Funding	2012	\$0		
Subtotal		<u>\$8,455,180</u>		
		<u>\$187,527,283</u>		
Motor Vehicle Fuel Tax - City Streets	2013	<u>\$97,844,570</u>	53%	1
Liquor/Beer Excise Tax	2013	\$4,931,918		
Liquor Control Board Profits	2013	\$39,764,958		
Subtotal		<u>\$44,696,876</u>	24%	2
Criminal Justice - Cities - High Crime	2013	\$6,396,575		
Criminal Justice - Violent Crimes/Population	2013	\$2,805,385		
Criminal Justice - Contracted Services	2013	\$733,456		
Criminal Justice - Special Programs	2013	\$3,785,803		
Marijuana Enforcement	2013			
DUI and Other Criminal Justice Assistance	2013	\$737,020		
Subtotal		<u>\$14,458,239</u>	8%	3
Multimodal Transportation - Cities	2013			
Vessel Registration Fees	2013	\$429,667		
City-County Assistance	2013	\$5,094,460	3%	
Streamlined Sales Tax Mitigation Payment	2013	\$13,108,881	7%	
Court Cost Reim - Mental Health Appointed Counsel	2013			
Court Cost Reim - Jury Management	2013	\$1,160		
Judicial Salary Contribution - State	2013	\$509,264		
DNR PILT NAP/NRCA	2013	\$13,171		
Harbor Leases	2013	\$60,401		
Payment In-Lieu of Taxes - Game Lands	2013	\$12,157		
Cost Reimbursement - Reinvesting in Youth Program	2013			
Fire Insurance Premium Tax	2013	\$623,785		
Subtotal		<u>\$19,852,946</u>		
Capron Refunds (Island and San Juan Counties)	2013	\$1,170,652	1%	
PUD Privilege Tax	2013	\$7,362,540	4%	
LEOFF Special Funding	2013	\$0		
Subtotal		<u>\$8,533,192</u>		

Classification	Year	Dollars	Percent	Ranking
		\$185,385,823		
Motor Vehicle Fuel Tax - City Streets	2014	\$90,224,028	50%	1
Liquor/Beer Excise Tax	2014	\$7,817,426		
Liquor Control Board Profits	2014	\$39,224,615		
Subtotal		\$47,042,041	26%	2
Criminal Justice - Cities - High Crime	2014	\$7,978,682		
Criminal Justice - Violent Crimes/Population	2014	\$2,766,260		
Criminal Justice - Contracted Services	2014	\$787,706		
Criminal Justice - Special Programs	2014	\$4,003,802		
Marijuana Enforcement	2014			
DUI and Other Criminal Justice Assistance	2014	\$728,909		
Subtotal		\$16,265,359	9%	3
Multimodal Transportation - Cities	2014			
Vessel Registration Fees	2014	\$408,708		
City-County Assistance	2014	\$5,390,206	3%	
Streamlined Sales Tax Mitigation Payment	2014	\$13,212,275	7%	
Court Cost Reim - Mental Health Appointed Counsel	2014			
Court Cost Reim - Jury Management	2014	\$1,002		
Judicial Salary Contribution - State	2014	\$469,748		
DNR PILT NAP/NRCA	2014	\$8,815		
Harbor Leases	2014	\$52,256		
Payment In-Lieu of Taxes - Game Lands	2014	\$11,838		
Cost Reimbursement - Reinvesting in Youth Program	2014	\$76		
Fire Insurance Premium Tax	2014	\$691,814		
Subtotal		\$20,246,738		
Capron Refunds (Island and San Juan Counties)	2014	\$1,219,989	1%	
PUD Privilege Tax	2014	\$6,375,089	4%	
LEOFF Special Funding	2014			
Subtotal		\$7,595,078		
		\$181,373,244		
Motor Vehicle Fuel Tax - City Streets	2015	\$94,995,186	47%	1
Liquor/Beer Excise Tax	2015	\$13,803,697		
Liquor Control Board Profits	2015	\$39,221,897		
Subtotal		\$53,025,594	26%	2
Criminal Justice - Cities - High Crime	2015	\$8,765,758		
Criminal Justice - Violent Crimes/Population	2015	\$2,716,249		
Criminal Justice - Contracted Services	2015	\$821,546		
Criminal Justice - Special Programs	2015	\$3,992,575		
Marijuana Enforcement	2015	\$1,629,080		
DUI and Other Criminal Justice Assistance	2015	\$643,248		
Subtotal		\$18,568,456	9%	3

Classification	Year	Dollars	Percent	Ranking
Multimodal Transportation - Cities	2015	\$26,819		
Vessel Registration Fees	2015	\$409,955		
City-County Assistance	2015	\$6,973,426	3%	
Streamlined Sales Tax Mitigation Payment	2015	\$13,165,873	6%	
Court Cost Reim - Mental Health Appointed Counsel	2015	\$109,440		
Court Cost Reim - Jury Management	2015	\$1,442		
Judicial Salary Contribution - State	2015	\$515,622		
DNR PILT NAP/NRCA	2015	\$29,572		
Harbor Leases	2015	\$60,373		
Payment In-Lieu of Taxes - Game Lands	2015	\$14,519		
Cost Reimbursement - Reinvesting in Youth Program	2015			
Fire Insurance Premium Tax	2015	\$863,007		
Subtotal		<u>\$22,170,048</u>		
Capron Refunds (Island and San Juan Counties)	2015	\$1,259,423	1%	
PUD Privilege Tax	2015	\$7,930,760	4%	
LEOFF Special Funding	2015	\$5,468,313	3%	
Subtotal		<u>\$14,658,496</u>		
		<u>\$203,417,780</u>		
Motor Vehicle Fuel Tax - City Streets	2016	<u>\$96,976,627</u>	44%	1
Liquor/Beer Excise Tax	2016	\$21,061,592		
Liquor Control Board Profits	2016	\$39,153,383		
Subtotal		<u>\$60,214,975</u>	27%	2
Criminal Justice - Cities - High Crime	2016	\$8,240,419		
Criminal Justice - Violent Crimes/Population	2016	\$3,091,848		
Criminal Justice - Contracted Services	2016	\$848,383		
Criminal Justice - Special Programs	2016	\$4,421,790		
Marijuana Enforcement	2016	\$3,208,984		
DUI and Other Criminal Justice Assistance	2016	\$837,578		
Subtotal		<u>\$20,649,002</u>	9%	3
Multimodal Transportation - Cities	2016	\$4,835,134	2%	
Vessel Registration Fees	2016	\$344,266		
City-County Assistance	2016	\$7,942,074	4%	
Streamlined Sales Tax Mitigation Payment	2016	\$13,131,841	6%	
Court Cost Reim - Mental Health Appointed Counsel	2016			
Court Cost Reim - Jury Management	2016	\$1,498		
Judicial Salary Contribution - State	2016	\$599,079		
DNR PILT NAP/NRCA	2016	\$28,205		
Harbor Leases	2016	\$63,466		
Payment In-Lieu of Taxes - Game Lands	2016	\$12,783		
Cost Reimbursement - Reinvesting in Youth Program	2016	\$52,987		
Fire Insurance Premium Tax	2016	\$1,385,391	1%	
Subtotal		<u>\$28,396,724</u>		
Capron Refunds (Island and San Juan Counties)	2016	\$1,361,413	1%	
PUD Privilege Tax	2016	\$7,745,241	4%	
LEOFF Special Funding	2016	\$5,733,688	3%	
Subtotal		<u>\$14,840,342</u>		
		<u>\$221,077,670</u>		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
CHARGES FOR GOODS AND SERVICES REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
General Government	5 Year Avg	\$128,068,849	2%	
Public Safety	5 Year Avg	\$173,561,632	3%	2
Utilities *	5 Year Avg	\$4,353,576,758	83%	1
Transportation	5 Year Avg	\$154,581,190	3%	3
Natural and Economic Environment	5 Year Avg	\$152,677,817	3%	
Social Services	5 Year Avg	\$482,691		
Culture and Recreational Fees	5 Year Avg	\$108,710,126	2%	
Internal Service Fund Sales and Services	5 Year Avg	\$113,244,651	2%	
Interfund/Interdepartmental - Sales and Service Charges	5 Year Avg	\$51,938,695	1%	
		\$5,236,842,409		
General Government	2012	\$43,171,179	1%	
Public Safety	2012	\$83,601,241	2%	
Utilities *	2012	\$3,976,344,908	84%	1
Transportation	2012	\$141,635,814	3%	3
Natural and Economic Environment	2012	\$98,403,191	2%	
Social Services	2012	\$595,936		
Culture and Recreational Fees	2012	\$95,612,106	2%	
Internal Service Fund Sales and Services	2012	\$14,952,574		
Interfund/Interdepartmental - Sales and Service Charges	2012	\$259,693,473	6%	2
		\$4,714,010,422		
General Government	2013	\$128,294,355	3%	
Public Safety	2013	\$178,620,102	4%	2
Utilities *	2013	\$4,164,537,825	84%	1
Transportation	2013	\$163,294,375	3%	3
Natural and Economic Environment	2013	\$138,703,617	3%	
Social Services	2013	\$464,802		
Culture and Recreational Fees	2013	\$102,161,505	2%	
Internal Service Fund Sales and Services	2013	\$54,048,396	1%	
Interfund/Interdepartmental - Sales and Service Charges	2013			
		\$4,930,124,977		
General Government	2014	\$166,837,486	3%	
Public Safety	2014	\$188,509,248	3%	3
Utilities *	2014	\$4,436,938,590	82%	1
Transportation	2014	\$160,904,114	3%	
Natural and Economic Environment	2014	\$130,714,347	2%	
Social Services	2014	\$444,830		
Culture and Recreational Fees	2014	\$112,075,160	2%	
Internal Service Fund Sales and Services	2014	\$222,938,593	4%	2
Interfund/Interdepartmental - Sales and Service Charges	2014			
		\$5,419,362,368		
General Government	2015	\$138,929,391	2%	
Public Safety	2015	\$209,333,880	4%	3
Utilities *	2015	\$4,531,974,029	81%	1
Transportation	2015	\$136,646,507	2%	
Natural and Economic Environment	2015	\$188,039,989	3%	
Social Services	2015	\$458,930		
Culture and Recreational Fees	2015	\$111,103,232	2%	
Internal Service Fund Sales and Services	2015	\$261,912,137	5%	2
Interfund/Interdepartmental - Sales and Service Charges	2015			
		\$5,578,398,095		

Classification	Year	Dollars	Percent	Ranking
General Government	2016	\$163,111,835	3%	
Public Safety	2016	\$207,743,689	4%	2
Utilities *	2016	\$4,658,088,436	84%	1
Transportation	2016	\$170,425,139	3%	
Natural and Economic Environment	2016	\$207,527,942	4%	3
Social Services	2016	\$448,958		
Culture and Recreational Fees	2016	\$122,598,626	2%	
Internal Service Fund Sales and Services	2016	\$12,371,556		
Interfund/Interdepartmental - Sales and Service Charges	2016			
		\$5,542,316,181		

* Primarily comprised of Electricity/Gas, Sewer/Reclaimed Water and Water Sales and Services

Utilities:

Natural Resource Conservation and Control Fees	5 Year Avg	\$221,172		
Storm Drainage Sales and Services	5 Year Avg	\$274,387,433	6%	
Television/Cable Sales and Services	5 Year Avg	\$32,203,489	1%	
Electricity/Gas Sales and Services	5 Year Avg	\$1,439,528,433	33%	1
Water Sales and Services	5 Year Avg	\$918,154,674	21%	3
Sewer/Reclaimed Water Sales and Services	5 Year Avg	\$1,108,179,597	25%	2
Cemetery Sales and Services	5 Year Avg	\$21,182,669		
Solid Waste Sales and Services	5 Year Avg	\$456,619,444	10%	
Other Utility Fees	5 Year Avg	\$1,062,652		
Combined Water/Sewer/Solid Waste Sales and Services	5 Year Avg	\$94,245,418	2%	
Other Environmental Fees	5 Year Avg	\$155,540		
Irrigation and Reclamation Sales and Services	5 Year Avg	\$7,636,234		
		\$4,353,576,754		

Natural Resource Conservation and Control Fees	2012	\$1,105,859		
Storm Drainage Sales and Services	2012	\$293,176,585	7%	
Television/Cable Sales and Services	2012	\$25,503,791	1%	
Electricity/Gas Sales and Services	2012	\$1,347,021,689	34%	1
Water Sales and Services	2012	\$823,050,099	21%	3
Sewer/Reclaimed Water Sales and Services	2012	\$1,000,683,470	25%	2
Cemetery Sales and Services	2012	\$12,470,051		
Solid Waste Sales and Services	2012	\$435,992,425	11%	
Other Utility Fees	2012	\$5,313,261		
Combined Water/Sewer/Solid Waste Sales and Services	2012	\$27,359,124	1%	
Other Environmental Fees	2012	\$777,702		
Irrigation and Reclamation Sales and Services	2012	\$3,890,844		
		\$3,976,344,900		

Natural Resource Conservation and Control Fees	2013			
Storm Drainage Sales and Services	2013	\$171,418,214	4%	
Television/Cable Sales and Services	2013	\$34,240,642	1%	
Electricity/Gas Sales and Services	2013	\$1,431,473,343	34%	1
Water Sales and Services	2013	\$798,403,496	19%	3
Sewer/Reclaimed Water Sales and Services	2013	\$1,090,179,015	26%	2
Cemetery Sales and Services	2013	\$25,570,320	1%	
Solid Waste Sales and Services	2013	\$444,975,965	11%	
Other Utility Fees	2013			
Combined Water/Sewer/Solid Waste Sales and Services	2013	\$159,980,763	4%	
Other Environmental Fees	2013			
Irrigation and Reclamation Sales and Services	2013	\$8,296,073		
		\$4,164,537,831		

Classification	Year	Dollars	Percent	Ranking
Natural Resource Conservation and Control Fees	2014			
Storm Drainage Sales and Services	2014	\$265,218,092	6%	
Television/Cable Sales and Services	2014	\$36,287,071	1%	
Electricity/Gas Sales and Services	2014	\$1,499,284,328	34%	1
Water Sales and Services	2014	\$940,922,994	21%	3
Sewer/Reclaimed Water Sales and Services	2014	\$1,100,824,901	25%	2
Cemetery Sales and Services	2014	\$26,583,854	1%	
Solid Waste Sales and Services	2014	\$450,593,294	10%	
Other Utility Fees	2014			
Combined Water/Sewer/Solid Waste Sales and Services	2014	\$109,748,184	2%	
Other Environmental Fees	2014			
Irrigation and Reclamation Sales and Services	2014	\$7,475,871		
		\$4,436,938,589		
Natural Resource Conservation and Control Fees	2015			
Storm Drainage Sales and Services	2015	\$312,086,794	7%	
Television/Cable Sales and Services	2015	\$37,639,141	1%	
Electricity/Gas Sales and Services	2015	\$1,456,402,692	32%	1
Water Sales and Services	2015	\$992,306,958	22%	3
Sewer/Reclaimed Water Sales and Services	2015	\$1,153,424,213	25%	2
Cemetery Sales and Services	2015	\$20,444,040		
Solid Waste Sales and Services	2015	\$461,644,052	10%	
Other Utility Fees	2015			
Combined Water/Sewer/Solid Waste Sales and Services	2015	\$89,074,212	2%	
Other Environmental Fees	2015			
Irrigation and Reclamation Sales and Services	2015	\$8,951,913		
		\$4,531,974,015		
Natural Resource Conservation and Control Fees	2016			
Storm Drainage Sales and Services	2016	\$330,037,478	7%	
Television/Cable Sales and Services	2016	\$27,346,799	1%	
Electricity/Gas Sales and Services	2016	\$1,463,460,112	31%	1
Water Sales and Services	2016	\$1,036,089,824	22%	3
Sewer/Reclaimed Water Sales and Services	2016	\$1,195,786,384	26%	2
Cemetery Sales and Services	2016	\$20,845,079		
Solid Waste Sales and Services	2016	\$489,891,485	11%	
Other Utility Fees	2016			
Combined Water/Sewer/Solid Waste Sales and Services	2016	\$85,064,805	2%	
Other Environmental Fees	2016			
Irrigation and Reclamation Sales and Services	2016	\$9,566,470		
		\$4,658,088,436		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
FINES AND PENALTIES REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Civil Penalties	5 Year Avg	\$627,847	1%	
Civil Infraction Penalties	5 Year Avg	\$34,449,049	28%	2
Civil Parking Penalties	5 Year Avg	\$54,987,259	45%	1
Criminal Traffic Misdemeanor Fines	5 Year Avg	\$5,454,288	4%	
Criminal Non-Traffic Fines	5 Year Avg	\$4,051,532	3%	
Criminal Costs	5 Year Avg	\$7,076,074	6%	
Non-Court Fines, Forfeitures and Penalties	5 Year Avg	\$14,904,981	12%	3
		\$121,551,029		
Civil Penalties	2012	\$1,224,074	1%	
Civil Infraction Penalties	2012	\$35,905,319	33%	2
Civil Parking Penalties	2012	\$46,633,586	42%	1
Criminal Traffic Misdemeanor Fines	2012	\$6,869,016	6%	
Criminal Non-Traffic Fines	2012	\$3,879,871	4%	
Criminal Costs	2012	\$8,465,557	8%	3
Non-Court Fines, Forfeitures and Penalties	2012	\$7,384,690	7%	
		\$110,362,113		
Civil Penalties	2013	\$570,451		
Civil Infraction Penalties	2013	\$37,521,960	30%	2
Civil Parking Penalties	2013	\$52,753,971	42%	1
Criminal Traffic Misdemeanor Fines	2013	\$5,603,147	5%	
Criminal Non-Traffic Fines	2013	\$4,327,895	3%	
Criminal Costs	2013	\$7,045,994	6%	
Non-Court Fines, Forfeitures and Penalties	2013	\$16,530,601	13%	3
		\$124,354,019		
Civil Penalties	2014	\$491,712		
Civil Infraction Penalties	2014	\$35,919,508	29%	2
Civil Parking Penalties	2014	\$50,863,301	42%	1
Criminal Traffic Misdemeanor Fines	2014	\$5,273,495	4%	
Criminal Non-Traffic Fines	2014	\$4,051,648	3%	
Criminal Costs	2014	\$8,215,574	7%	
Non-Court Fines, Forfeitures and Penalties	2014	\$17,271,789	14%	3
		\$122,087,027		
Civil Penalties	2015	\$437,062		
Civil Infraction Penalties	2015	\$32,125,100	26%	2
Civil Parking Penalties	2015	\$58,100,459	47%	1
Criminal Traffic Misdemeanor Fines	2015	\$5,028,133	4%	
Criminal Non-Traffic Fines	2015	\$4,114,800	3%	
Criminal Costs	2015	\$6,595,085	5%	
Non-Court Fines, Forfeitures and Penalties	2015	\$15,960,024	13%	3
		\$122,360,663		
Civil Penalties	2016	\$415,936		
Civil Infraction Penalties	2016	\$30,773,356	24%	2
Civil Parking Penalties	2016	\$66,584,979	52%	1
Criminal Traffic Misdemeanor Fines	2016	\$4,497,647	3%	
Criminal Non-Traffic Fines	2016	\$3,883,446	3%	
Criminal Costs	2016	\$5,058,161	4%	
Non-Court Fines, Forfeitures and Penalties	2016	\$17,377,800	14%	3
		\$128,591,325		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
MISCELLANEOUS REVENUES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Interest and Other Earnings	5 Year Avg	\$65,330,182	17%	2
Rents and Leases *	5 Year Avg	\$178,152,891	48%	1
Internal Service Fund Miscellaneous Revenue	5 Year Avg	\$1,172,895		
Interfund/Interdepartmental Miscellaneous Revenue	5 Year Avg	\$2,773,652	1%	
Contrib/Donations From Nongovernmental Sources	5 Year Avg	\$51,675,480	14%	3
Special Assessments	5 Year Avg	\$45,718,920	12%	
Other Miscellaneous Revenues **	5 Year Avg	\$29,502,763	8%	
		\$374,326,783		
Interest and Other Earnings	2012	\$76,243,427	18%	3
Rents and Leases *	2012	\$160,887,996	38%	1
Internal Service Fund Miscellaneous Revenue	2012	\$5,864,474	1%	
Interfund/Interdepartmental Miscellaneous Revenue	2012	\$13,868,261	3%	
Contrib/Donations From Nongovernmental Sources	2012	\$41,935,211	10%	
Special Assessments	2012	\$44,507,270	10%	
Other Miscellaneous Revenues **	2012	\$82,243,131	19%	2
		\$425,549,770		
Interest and Other Earnings	2013	\$25,360,584	7%	
Rents and Leases *	2013	\$175,648,288	46%	1
Internal Service Fund Miscellaneous Revenue	2013			
Interfund/Interdepartmental Miscellaneous Revenue	2013			
Contrib/Donations From Nongovernmental Sources	2013	\$47,369,472	13%	3
Special Assessments	2013	\$45,817,448	12%	
Other Miscellaneous Revenues **	2013	\$83,663,453	22%	2
		\$377,859,245		
Interest and Other Earnings	2014	\$81,818,746	26%	2
Rents and Leases *	2014	\$185,670,505	60%	1
Internal Service Fund Miscellaneous Revenue	2014			
Interfund/Interdepartmental Miscellaneous Revenue	2014			
Contrib/Donations From Nongovernmental Sources	2014	\$49,564,055	16%	3
Special Assessments	2014	\$45,037,584	15%	
Other Miscellaneous Revenues ** and ***	2014	(\$52,083,065)	-17%	
		\$310,007,825		
Interest and Other Earnings	2015	\$70,475,876	28%	2
Rents and Leases *	2015	\$192,785,199	76%	1
Internal Service Fund Miscellaneous Revenue	2015			
Interfund/Interdepartmental Miscellaneous Revenue	2015			
Contrib/Donations From Nongovernmental Sources	2015	\$53,329,162	21%	3
Special Assessments	2015	\$43,733,659	17%	
Other Miscellaneous Revenues ** and ***	2015	(\$106,579,102)	-42%	
		\$253,744,794		
Interest and Other Earnings	2016	\$72,752,278	14%	3
Rents and Leases *	2016	\$175,772,466	35%	1
Internal Service Fund Miscellaneous Revenue	2016			
Interfund/Interdepartmental Miscellaneous Revenue	2016			
Contrib/Donations From Nongovernmental Sources	2016	\$66,179,500	13%	
Special Assessments	2016	\$49,498,639	10%	
Other Miscellaneous Revenues **	2016	\$140,269,399	28%	2
		\$504,472,282		

Classification	Year	Dollars	Percent	Ranking
----------------	------	---------	---------	---------

* Primarily comprised of Land, Facility and Housing Rentals/Leases, Parking and Concession Proceeds
Effective 2016 all these revenues were classified as "Rents and Leases"

** Primarily comprised of Miscellaneous Other, Trust Contributions, and Judgments and Settlements

*** 2014 and 2015 includes negative Miscellaneous Other \$96.5 million and \$149.3 million, respectively

Rents and Leases:

Rents and Leases	5 Year Avg	\$35,154,493	20%	3
Equipment and Vehicle Rentals (Short-Term)	5 Year Avg	\$3,450,957		
Equipment and Vehicle Rentals (Long-Term)	5 Year Avg	\$4,378,388		
		<u>\$7,829,345</u>	4%	
Parking	5 Year Avg	\$49,329,512	28%	2
Land and Facility Rentals (Short-Term)	5 Year Avg	\$26,386,469		
Land and Facility Leases (Long-Term)	5 Year Avg	\$40,333,766		
Housing Rentals/Leases	5 Year Avg	\$2,794,747		
		<u>\$69,514,982</u>	39%	1
Concession Proceeds	5 Year Avg	\$9,187,651	5%	
Other Rents, Leases and Concession Charges	5 Year Avg	\$7,136,914	4%	
		<u>\$178,152,897</u>		
Rents and Leases	2012			
Equipment and Vehicle Rentals (Short-Term)	2012	\$4,068,047		
Equipment and Vehicle Rentals (Long-Term)	2012	\$513,404		
		<u>\$4,581,451</u>	3%	
Parking	2012	\$55,240,084	34%	2
Land and Facility Rentals (Short-Term)	2012	\$31,856,105		
Land and Facility Leases (Long-Term)	2012	\$45,844,789		
Housing Rentals/Leases	2012	\$3,928,144		
		<u>\$81,629,038</u>	51%	1
Concession Proceeds	2012	\$10,492,783	7%	3
Other Rents, Leases and Concession Charges	2012	\$8,944,654	6%	
		<u>\$160,888,010</u>		
Rents and Leases	2013			
Equipment and Vehicle Rentals (Short-Term)	2013	\$4,214,402		
Equipment and Vehicle Rentals (Long-Term)	2013	\$7,059,309		
		<u>\$11,273,711</u>	6%	
Parking	2013	\$59,458,060	34%	2
Land and Facility Rentals (Short-Term)	2013	\$31,758,199		
Land and Facility Leases (Long-Term)	2013	\$50,866,002		
Housing Rentals/Leases	2013	\$3,660,651		
		<u>\$86,284,852</u>	49%	1
Concession Proceeds	2013	\$11,525,568	7%	3
Other Rents, Leases and Concession Charges	2013	\$7,106,102	4%	
		<u>\$175,648,293</u>		
Rents and Leases	2014			

Classification	Year	Dollars	Percent	Ranking
Equipment and Vehicle Rentals (Short-Term)	2014	\$4,197,023		
Equipment and Vehicle Rentals (Long-Term)	2014	\$6,744,843		
		<u>\$10,941,866</u>	6%	
Parking	2014	\$63,953,701	34%	2
Land and Facility Rentals (Short-Term)	2014	\$33,265,960		
Land and Facility Leases (Long-Term)	2014	\$52,460,061		
Housing Rentals/Leases	2014	\$3,234,081		
		<u>\$88,960,102</u>	48%	1
Concession Proceeds	2014	\$12,398,853	7%	3
Other Rents, Leases and Concession Charges	2014	\$9,415,994	5%	
		<u>\$185,670,516</u>		
Rents and Leases	2015			
Equipment and Vehicle Rentals (Short-Term)	2015	\$4,775,314		
Equipment and Vehicle Rentals (Long-Term)	2015	\$7,574,383		
		<u>\$12,349,697</u>	6%	
Parking	2015	\$67,995,716	35%	2
Land and Facility Rentals (Short-Term)	2015	\$35,052,082		
Land and Facility Leases (Long-Term)	2015	\$52,497,977		
Housing Rentals/Leases	2015	\$3,150,860		
		<u>\$90,700,919</u>	47%	1
Concession Proceeds	2015	\$11,521,049	6%	3
Other Rents, Leases and Concession Charges	2015	\$10,217,819	5%	
		<u>\$192,785,200</u>		
Rents and Leases	2016	\$175,772,466	100%	1
Equipment and Vehicle Rentals (Short-Term)	2016			
Equipment and Vehicle Rentals (Long-Term)	2016			
		<u>\$0</u>		
Parking	2016			
Land and Facility Rentals (Short-Term)	2016			
Land and Facility Leases (Long-Term)	2016			
Housing Rentals/Leases	2016			
		<u>\$0</u>		
Concession Proceeds	2016			
Other Rents, Leases and Concession Charges	2016			
		<u>\$175,772,466</u>		
Other Miscellaneous Revenues:				
Sale of Scrap and Junk	5 Year Avg	\$4,321,801	15%	3
Unclaimed Money/Proceeds from Sales of Unclaim Prop	5 Year Avg	\$669,484	2%	
Confiscated and Forfeited Property	5 Year Avg	\$3,974,156	13%	
Judgments and Settlements	5 Year Avg	\$8,897,622	30%	2
Trust Contributions	5 Year Avg	\$27,310,894	93%	1
Cash Adjustments	5 Year Avg	\$196,817	1%	
Miscellaneous Other	5 Year Avg	(\$16,731,334)	-57%	
Miscellaneous Other Nonoperating	5 Year Avg	\$863,329	3%	
Special Items	5 Year Avg			
		<u>\$29,502,769</u>		

Classification	Year	Dollars	Percent	Ranking
Sale of Scrap and Junk	2012	\$3,591,353	4%	
Unclaimed Money/Proceeds from Sales of Unclaim Prop	2012	\$383,646		
Confiscated and Forfeited Property	2012	\$4,621,356	6%	
Judgments and Settlements	2012	\$7,363,961	9%	3
Trust Contributions	2012	\$22,656,179	28%	2
Cash Adjustments	2012	\$23,347		
Miscellaneous Other	2012	\$43,603,294	53%	1
Miscellaneous Other Nonoperating	2012			
Special Items	2012			
		\$82,243,136		
Sale of Scrap and Junk	2013	\$7,241,605	9%	3
Unclaimed Money/Proceeds from Sales of Unclaim Prop	2013	\$373,453		
Confiscated and Forfeited Property	2013	\$3,901,665	5%	
Judgments and Settlements	2013	\$6,975,765	8%	
Trust Contributions	2013	\$27,401,124	33%	2
Cash Adjustments	2013	\$1,307,990	2%	
Miscellaneous Other	2013	\$36,461,859	44%	1
Miscellaneous Other Nonoperating	2013			
Special Items	2013			
		\$83,663,461		
Sale of Scrap and Junk	2014	\$4,117,503	-8%	3
Unclaimed Money/Proceeds from Sales of Unclaim Prop	2014	\$454,921	-1%	
Confiscated and Forfeited Property	2014	\$2,417,601	-5%	
Judgments and Settlements	2014	\$9,175,884	-18%	2
Trust Contributions	2014	\$28,223,879	-54%	1
Cash Adjustments	2014	\$57,763		
Miscellaneous Other	2014	(\$96,530,607)	185%	
Miscellaneous Other Nonoperating	2014			
Special Items	2014			
		(\$52,083,056)		
Sale of Scrap and Junk	2015	\$2,568,314	-2%	
Unclaimed Money/Proceeds from Sales of Unclaim Prop	2015	\$1,394,098	-1%	
Confiscated and Forfeited Property	2015	\$4,232,391	-4%	
Judgments and Settlements	2015	\$4,918,169	-5%	3
Trust Contributions	2015	\$28,926,590	-27%	1
Cash Adjustments	2015	(\$183,481)		
Miscellaneous Other	2015	(\$149,334,796)	140%	
Miscellaneous Other Nonoperating	2015	\$899,622	-1%	2
Special Items	2015			
		(\$106,579,093)		
Sale of Scrap and Junk	2016	\$4,090,228	3%	
Unclaimed Money/Proceeds from Sales of Unclaim Prop	2016	\$741,303	1%	
Confiscated and Forfeited Property	2016	\$4,697,766	3%	
Judgments and Settlements	2016	\$16,054,330	11%	3
Trust Contributions	2016	\$29,346,698	21%	2
Cash Adjustments	2016	(\$221,534)		
Miscellaneous Other	2016	\$82,143,582	59%	1
Miscellaneous Other Nonoperating	2016	\$3,417,025	2%	
Special Items	2016			
		\$140,269,398		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
PROPRIETARY/TRUST FUNDS - OTHER REVENUE (EXPENSE) AND CAPITAL CONTRIBUTIONS
(2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Share in Joint Venture Income (Increase/Decrease)	5 Year Avg	\$14,773		
Insurance Recoveries	5 Year Avg	\$954,353		
Gains (Losses)	5 Year Avg	(\$3,561,354)	-1%	
Capital Contributions - State/Local/Direct Federal	5 Year Avg	\$22,918,534	9%	2
Capital Contributions - Indirect Federal	5 Year Avg	\$5,731,856	2%	3
Capital Contributions	5 Year Avg	\$218,947,321	89%	1
		\$245,005,484		
Share in Joint Venture Income (Increase/Decrease)	2012	\$33,430		
Insurance Recoveries	2012	\$2,200,286	1%	3
Gains (Losses)	2012	\$601,016		
Capital Contributions - State/Local/Direct Federal	2012	\$23,215,141	12%	2
Capital Contributions - Indirect Federal	2012			
Capital Contributions	2012	\$159,983,435	86%	1
		\$186,033,308		
Share in Joint Venture Income (Increase/Decrease)	2013			
Insurance Recoveries	2013	\$1,356,772	1%	
Gains (Losses)	2013	(\$3,866,168)	-2%	
Capital Contributions - State/Local/Direct Federal	2013	\$23,660,542	11%	2
Capital Contributions - Indirect Federal	2013	\$1,965,394	1%	3
Capital Contributions	2013	\$186,955,867	89%	1
		\$210,072,407		
Share in Joint Venture Income (Increase/Decrease)	2014	\$40,435		
Insurance Recoveries	2014	\$440,137		3
Gains (Losses)	2014	(\$637,209)		
Capital Contributions - State/Local/Direct Federal	2014	\$21,293,764	10%	2
Capital Contributions - Indirect Federal	2014	\$237,153		
Capital Contributions	2014	\$185,829,077	90%	1
		\$207,203,357		
Share in Joint Venture Income (Increase/Decrease)	2015			
Insurance Recoveries	2015	\$309,422		
Gains (Losses)	2015	(\$7,248,162)	-2%	
Capital Contributions - State/Local/Direct Federal	2015	\$33,315,665	10%	2
Capital Contributions - Indirect Federal	2015	\$14,299,779	4%	3
Capital Contributions	2015	\$284,776,422	88%	1
		\$325,453,126		
Share in Joint Venture Income (Increase/Decrease)	2016			
Insurance Recoveries	2016	\$465,148		
Gains (Losses)	2016	(\$6,656,245)	-2%	
Capital Contributions - State/Local/Direct Federal	2016	\$13,107,558	4%	2
Capital Contributions - Indirect Federal	2016	\$12,156,956	4%	3
Capital Contributions	2016	\$277,191,805	94%	1
		\$296,265,222		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
OTHER INCREASES IN FUND RESOURCES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Special or Extra Ordinary Item	5 Year Avg	(\$2,541,437)	-296%	
Prior Period Adjustments	5 Year Avg	\$1,885,138	220%	1
Cumulative Effect of Change in Accounting Principle(s)	5 Year Avg	(\$319,704)	-37%	
Accrued Revenues/Rec.	5 Year Avg	\$1,834,698	214%	2
		<u>\$858,694</u>		
Special or Extra Ordinary Item	2012			
Prior Period Adjustments	2012			
Cumulative Effect of Change in Accounting Principle(s)	2012			
Accrued Revenues/Rec.	2012	\$9,173,489	100%	1
		<u>\$9,173,489</u>		
Special or Extra Ordinary Item	2013			
Prior Period Adjustments	2013			
Cumulative Effect of Change in Accounting Principle(s)	2013			
Accrued Revenues/Rec.	2013	\$0		
		<u>\$0</u>		
Special or Extra Ordinary Item	2014	(\$10,567,546)	100%	1
Prior Period Adjustments	2014			
Cumulative Effect of Change in Accounting Principle(s)	2014			
Accrued Revenues/Rec.	2014	(\$10,567,546)		
		<u>(\$10,567,546)</u>		
Special or Extra Ordinary Item	2015	\$4,658,721	100%	1
Prior Period Adjustments	2015			
Cumulative Effect of Change in Accounting Principle(s)	2015			
Accrued Revenues/Rec.	2015	\$4,658,721		
		<u>\$4,658,721</u>		
Special or Extra Ordinary Item	2016	(\$6,798,362)	-661%	
Prior Period Adjustments	2016	\$9,425,689	916%	1
Cumulative Effect of Change in Accounting Principle(s)	2016	(\$1,598,522)	-155%	
Accrued Revenues/Rec.	2016	\$1,028,805		
		<u>\$1,028,805</u>		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON CITIES AND TOWNS (281)
OTHER FINANCING SOURCES (2012 THROUGH 2016)**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 20, 2018]

Classification	Year	Dollars	Percent	Ranking
Debt Issued *	5 Year Avg	\$635,179,115	70%	1
Premiums on Bonds Issued	5 Year Avg	\$33,860,338	4%	
Refunding Long-Term Debt Issued	5 Year Avg	\$178,962,373	20%	2
Disposition of Capital Assets	5 Year Avg	\$58,461,931	6%	3
Insurance Recoveries	5 Year Avg	\$3,790,053		
		\$910,253,810		
Debt Issued *	2012	\$371,683,487	57%	1
Premiums on Bonds Issued	2012	\$3,973,599	1%	
Refunding Long-Term Debt Issued	2012	\$245,272,547	37%	2
Disposition of Capital Assets	2012	\$29,587,003	5%	3
Insurance Recoveries	2012	\$4,234,700	1%	
		\$654,751,336		
Debt Issued *	2013	\$696,655,859	74%	1
Premiums on Bonds Issued	2013	\$17,828,625	2%	
Refunding Long-Term Debt Issued	2013	\$160,172,862	17%	2
Disposition of Capital Assets	2013	\$58,930,924	6%	3
Insurance Recoveries	2013	\$2,698,581		
		\$936,286,851		
Debt Issued *	2014	\$851,247,037	87%	1
Premiums on Bonds Issued	2014	\$14,031,363	1%	
Refunding Long-Term Debt Issued	2014	\$40,323,167	4%	3
Disposition of Capital Assets	2014	\$63,733,596	7%	2
Insurance Recoveries	2014	\$3,728,678		
		\$973,063,841		
Debt Issued *	2015	\$875,604,786	72%	1
Premiums on Bonds Issued	2015	\$73,812,226	6%	
Refunding Long-Term Debt Issued	2015	\$211,447,796	17%	2
Disposition of Capital Assets	2015	\$52,529,967	4%	3
Insurance Recoveries	2015	\$3,474,880		
		\$1,216,869,655		
Debt Issued *	2016	\$380,704,404	49%	1
Premiums on Bonds Issued	2016	\$59,655,878	8%	
Refunding Long-Term Debt Issued	2016	\$237,595,492	31%	2
Disposition of Capital Assets	2016	\$87,528,167	11%	3
Insurance Recoveries	2016	\$4,813,425	1%	
		\$770,297,366		

* Primarily comprised of General Obligation Bonds, Revenue Bonds and Intergovernmental Loans

Classification	Year	Dollars	Percent	Ranking
Debt Issued:				
Proceeds of Long-Term Debt - Proprietary Funds Only	5 Year Avg	\$17,816,182	3%	
General Obligation Bonds Issued	5 Year Avg	\$290,548,962	46%	1
Revenue Bonds Issued	5 Year Avg	\$214,377,331	34%	2
Special Assessment Bonds Issued	5 Year Avg	\$8,077,650	1%	
Revenue Warrants	5 Year Avg	\$388,917		
Capital Leases and Installment Sales	5 Year Avg	\$11,376,852	2%	
Anticipation Notes/Warrants	5 Year Avg	\$15,236,607	2%	
Other Note/Contracts	5 Year Avg	\$3,667,411	1%	
Intergovernmental Loans	5 Year Avg	\$60,260,809	9%	3
Other Long-Term Debt Issued	5 Year Avg	\$13,428,394	2%	
		\$635,179,115		
Proceeds of Long-Term Debt - Proprietary Funds Only	2012	\$89,080,909	24%	2
General Obligation Bonds Issued	2012	\$127,957,964	34%	1
Revenue Bonds Issued	2012	\$84,935,714	23%	3
Special Assessment Bonds Issued	2012			
Revenue Warrants	2012			
Capital Leases and Installment Sales	2012	\$49,540		
Anticipation Notes/Warrants	2012	\$21,670,385	6%	
Other Note/Contracts	2012	\$722,582		
Intergovernmental Loans	2012	\$23,348,315	6%	
Other Long-Term Debt Issued	2012	\$23,918,079	6%	
		\$371,683,488		
Proceeds of Long-Term Debt - Proprietary Funds Only	2013			
General Obligation Bonds Issued	2013	\$303,848,300	44%	1
Revenue Bonds Issued	2013	\$252,114,298	36%	2
Special Assessment Bonds Issued	2013	\$12,364,443	2%	
Revenue Warrants	2013			
Capital Leases and Installment Sales	2013	\$4,308,166	1%	
Anticipation Notes/Warrants	2013	\$18,697,265	3%	
Other Note/Contracts	2013	\$6,431,753	1%	
Intergovernmental Loans	2013	\$82,652,212	12%	3
Other Long-Term Debt Issued	2013	\$16,239,420	2%	
		\$696,655,857		
Proceeds of Long-Term Debt - Proprietary Funds Only	2014			
General Obligation Bonds Issued	2014	\$183,645,819	22%	2
Revenue Bonds Issued	2014	\$550,617,083	65%	1
Special Assessment Bonds Issued	2014	\$22,654,107	3%	
Revenue Warrants	2014	\$510,000		
Capital Leases and Installment Sales	2014	\$474,706		
Anticipation Notes/Warrants	2014	\$14,544,860	2%	
Other Note/Contracts	2014	\$3,492,786		
Intergovernmental Loans	2014	\$69,689,710	8%	3
Other Long-Term Debt Issued	2014	\$5,617,964	1%	
		\$851,247,035		
Proceeds of Long-Term Debt - Proprietary Funds Only	2015			
General Obligation Bonds Issued	2015	\$595,005,476	68%	1
Revenue Bonds Issued	2015	\$134,448,886	15%	2
Special Assessment Bonds Issued	2015	\$2,947,095		
Revenue Warrants	2015			
Capital Leases and Installment Sales	2015	\$51,538,498	6%	
Anticipation Notes/Warrants	2015	\$9,599,910	1%	
Other Note/Contracts	2015	\$5,770,510	1%	
Intergovernmental Loans	2015	\$63,207,950	7%	3
Other Long-Term Debt Issued	2015	\$13,086,464	1%	
		\$875,604,789		

Classification	Year	Dollars	Percent	Ranking
Proceeds of Long-Term Debt - Proprietary Funds Only	2016			
General Obligation Bonds Issued	2016	\$242,287,251	64%	1
Revenue Bonds Issued	2016	\$49,770,676	13%	2
Special Assessment Bonds Issued	2016	\$2,422,604	1%	
Revenue Warrants	2016	\$1,434,585		
Capital Leases and Installment Sales	2016	\$513,350		
Anticipation Notes/Warrants	2016	\$11,670,616	3%	
Other Note/Contracts	2016	\$1,919,423	1%	
Intergovernmental Loans	2016	\$62,405,858	16%	3
Other Long-Term Debt Issued	2016	\$8,280,042	2%	
		<u>\$380,704,405</u>		

Minor differences, if any, with Lead Schedule attributed to rounding/roll-up considerations (SAO website)