

CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)

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	15
Fines and Penalties Revenues	18
Miscellaneous Revenues	20
Proprietary/Trust Funds – Other Revenue (Expense) and Capital Contributions	24
Other Increases in Fund Resources	25
Other Financing Sources	26

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 COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking Note 1
Taxes	5 Year Avg	\$3,182,827,308	43%	1
Licenses and Permits	5 Year Avg	\$116,651,702	2%	
Intergovernmental Revenues	5 Year Avg	\$1,583,685,686	21%	3
Charges for Goods and Services	5 Year Avg	\$2,135,665,909	29%	2
Fines and Penalties	5 Year Avg	\$85,567,321	1%	
Miscellaneous Revenues	5 Year Avg	\$356,819,146	5%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	5 Year Avg	\$2,505,442		
Subtotal		\$7,463,722,514		
Other Increases in Fund Resources	5 Year Avg	(\$10,243,737)		
Other Financing Sources	5 Year Avg	\$372,654,250		
		\$7,826,133,028		
Taxes	2012	\$2,865,003,070	41%	1
Licenses and Permits	2012	\$92,047,239	1%	
Intergovernmental Revenues	2012	\$1,958,131,933	28%	2
Charges for Goods and Services	2012	\$1,572,357,345	23%	3
Fines and Penalties	2012	\$60,910,906	1%	
Miscellaneous Revenues	2012	\$362,291,375	5%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2012	\$24,392,944		
Subtotal		\$6,935,134,812		
Other Increases in Fund Resources	2012	\$1,335,666		
Other Financing Sources	2012	\$785,426,336		
		\$7,721,896,814		
Taxes	2013	\$2,949,477,986	42%	1
Licenses and Permits	2013	\$121,258,763	2%	
Intergovernmental Revenues	2013	\$1,531,838,010	22%	3
Charges for Goods and Services	2013	\$1,933,221,507	27%	2
Fines and Penalties	2013	\$93,702,995	1%	
Miscellaneous Revenues	2013	\$377,178,202	5%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2013	\$26,575,777		
Subtotal		\$7,033,253,240		
Other Increases in Fund Resources	2013			
Other Financing Sources	2013	\$379,758,756		
		\$7,413,011,996		
Taxes	2014	\$3,194,727,109	43%	1
Licenses and Permits	2014	\$118,722,097	2%	
Intergovernmental Revenues	2014	\$1,600,280,525	22%	3
Charges for Goods and Services	2014	\$2,087,024,918	28%	2
Fines and Penalties	2014	\$92,955,889	1%	
Miscellaneous Revenues	2014	\$283,500,836	4%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2014	\$33,947,320		
Subtotal		\$7,411,158,694		

Classification	Year	Dollars	Percent	Ranking Note 1
Other Increases in Fund Resources	2014			
Other Financing Sources	2014	\$143,124,022		
		<u>\$7,554,282,716</u>		
Taxes	2015	\$3,343,058,753	44%	1
Licenses and Permits	2015	\$122,151,555	2%	
Intergovernmental Revenues	2015	\$1,386,677,270	18%	3
Charges for Goods and Services	2015	\$2,441,859,128	32%	2
Fines and Penalties	2015	\$93,804,017	1%	
Miscellaneous Revenues	2015	\$321,194,636	4%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2015	(\$104,117,751)	-1%	
Subtotal		<u>\$7,604,627,608</u>		
Other Increases in Fund Resources	2015	\$347,872		
Other Financing Sources	2015	\$441,618,679		
		<u>\$8,046,594,159</u>		
Taxes	2016	\$3,561,869,623	43%	1
Licenses and Permits	2016	\$129,078,857	2%	
Intergovernmental Revenues	2016	\$1,441,500,694	17%	3
Charges for Goods and Services	2016	\$2,643,866,645	32%	2
Fines and Penalties	2016	\$86,462,797	1%	
Miscellaneous Revenues	2016	\$439,930,679	5%	
Proprietary/Trust Funds - Other Revenue (Expense) and Capital Contributions	2016	\$31,728,921		
Subtotal		<u>\$8,334,438,216</u>		
Other Increases in Fund Resources	2016	(\$52,902,221)		
Other Financing Sources	2016	\$113,343,458		
		<u>\$8,394,879,453</u>		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Property Tax	5 Year Avg	\$1,808,372,970	57%	1
Retail Sales and Use Taxes	5 Year Avg	\$1,225,998,111	39%	2
Business and Occupation Taxes	5 Year Avg	\$5,167,477		
Excise Taxes In Lieu of Property Tax	5 Year Avg	\$42,615,763	1%	
Other Taxes *	5 Year Avg	\$84,158,234	3%	3
Penalties and Interest on Delinquent Taxes	5 Year Avg	\$16,514,754	1%	
		\$3,182,827,308		
Property Tax	2012	\$1,639,519,361	57%	1
Retail Sales and Use Taxes	2012	\$1,050,028,621	37%	2
Business and Occupation Taxes	2012	\$4,640,816		
Excise Taxes In Lieu of Property Tax	2012	\$23,772,546	1%	
Other Taxes *	2012	\$64,467,953	2%	
Penalties and Interest on Delinquent Taxes	2012	\$82,573,768	3%	3
		\$2,865,003,065		
Property Tax	2013	\$1,712,736,423	58%	1
Retail Sales and Use Taxes	2013	\$1,109,071,605	38%	2
Business and Occupation Taxes	2013	\$5,020,906		
Excise Taxes In Lieu of Property Tax	2013	\$47,808,037	2%	
Other Taxes *	2013	\$74,841,017	3%	3
Penalties and Interest on Delinquent Taxes	2013			
		\$2,949,477,988		
Property Tax	2014	\$1,845,706,359	58%	1
Retail Sales and Use Taxes	2014	\$1,224,155,228	38%	2
Business and Occupation Taxes	2014	\$4,950,296		
Excise Taxes In Lieu of Property Tax	2014	\$47,711,380	1%	
Other Taxes *	2014	\$72,203,846	2%	3
Penalties and Interest on Delinquent Taxes	2014			
		\$3,194,727,109		
Property Tax	2015	\$1,860,201,072	56%	1
Retail Sales and Use Taxes	2015	\$1,332,870,349	40%	2
Business and Occupation Taxes	2015	\$5,351,687		
Excise Taxes In Lieu of Property Tax	2015	\$48,111,767	1%	
Other Taxes *	2015	\$96,523,876	3%	3
Penalties and Interest on Delinquent Taxes	2015			
		\$3,343,058,751		
Property Tax	2016	\$1,983,701,633	56%	1
Retail Sales and Use Taxes	2016	\$1,413,864,752	40%	2
Business and Occupation Taxes	2016	\$5,873,682		
Excise Taxes In Lieu of Property Tax	2016	\$45,675,085	1%	
Other Taxes *	2016	\$112,754,477	3%	3
Penalties and Interest on Delinquent Taxes	2016			
		\$3,561,869,629		

* Primarily comprised of Real Estate Excise Tax, Admissions Tax and Solid Waste Disposal Tax

Classification	Year	Dollars	Percent	Ranking
Other Taxes:				
Admissions Tax	5 Year Avg	\$1,723,514	2%	2
Parking Tax	5 Year Avg	\$16,143		
Real Estate Excise Tax	5 Year Avg	\$81,185,531	96%	1
Solid Waste Disposal Tax	5 Year Avg	\$997,561	1%	3
Other Taxes	5 Year Avg	\$235,485		
		\$84,158,234		
Admissions Tax	2012	\$1,270,750	2%	2
Parking Tax	2012	\$69,334		
Real Estate Excise Tax	2012	\$61,655,235	96%	1
Solid Waste Disposal Tax	2012	\$295,209		
Other Taxes	2012	\$1,177,425	2%	3
		\$64,467,953		
Admissions Tax	2013	\$1,785,155	2%	2
Parking Tax	2013	\$11,382		
Real Estate Excise Tax	2013	\$71,941,070	96%	1
Solid Waste Disposal Tax	2013	\$1,103,409	1%	3
Other Taxes	2013			
		\$74,841,016		
Admissions Tax	2014	\$1,795,515	2%	2
Parking Tax	2014			
Real Estate Excise Tax	2014	\$69,289,563	96%	1
Solid Waste Disposal Tax	2014	\$1,118,768	2%	3
Other Taxes	2014			
		\$72,203,846		
Admissions Tax	2015	\$1,708,770	2%	2
Parking Tax	2015			
Real Estate Excise Tax	2015	\$93,648,679	97%	1
Solid Waste Disposal Tax	2015	\$1,166,428	1%	3
Other Taxes	2015			
		\$96,523,877		
Admissions Tax	2016	\$2,057,379	2%	2
Parking Tax	2016			
Real Estate Excise Tax	2016	\$109,393,106	97%	1
Solid Waste Disposal Tax	2016	\$1,303,992	1%	3
Other Taxes	2016			
		\$112,754,477		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Business Licenses and Permits	5 Year Avg	\$43,164,997	37%	2
Non-Business Licenses and Permits *	5 Year Avg	\$73,486,297	63%	1
Interfund Licenses and Permits	5 Year Avg	\$408		3
		\$116,651,702		
Business Licenses and Permits	2012	\$37,169,361	40%	2
Non-Business Licenses and Permits *	2012	\$54,875,837	60%	1
Interfund Licenses and Permits	2012	\$2,040		3
		\$92,047,238		
Business Licenses and Permits	2013	\$39,636,701	33%	2
Non-Business Licenses and Permits *	2013	\$81,622,060	67%	1
Interfund Licenses and Permits	2013			
		\$121,258,761		
Business Licenses and Permits	2014	\$43,103,052	36%	2
Non-Business Licenses and Permits *	2014	\$75,619,047	64%	1
Interfund Licenses and Permits	2014			
		\$118,722,099		
Business Licenses and Permits	2015	\$50,261,511	41%	2
Non-Business Licenses and Permits *	2015	\$71,890,045	59%	1
Interfund Licenses and Permits	2015			
		\$122,151,556		
Business Licenses and Permits	2016	\$45,654,360	35%	2
Non-Business Licenses and Permits *	2016	\$83,424,495	65%	1
Interfund Licenses and Permits	2016			
		\$129,078,855		
* Primarily comprised of Buildings, Structures & Equipment permits, Animal Licenses, and Other Non-Business Licenses and Permits				
Non-Business Licenses and Permits:				
Buildings, Structures and Equipment	5 Year Avg	\$49,365,747	67%	1
Marriage Licenses	5 Year Avg	\$1,053,528	1%	
Animal Licenses	5 Year Avg	\$5,012,204	7%	3
Street and Curb Permits	5 Year Avg	\$1,132,829	2%	
Penalties Non-Business Licenses	5 Year Avg	\$62,709		
Other Non-Business Licenses and Permits	5 Year Avg	\$16,859,282	23%	2
		\$73,486,299		
Buildings, Structures and Equipment	2012	\$28,334,727	52%	1
Marriage Licenses	2012	\$1,620,200	3%	
Animal Licenses	2012	\$4,754,854	9%	3
Street and Curb Permits	2012	\$870,779	2%	
Penalties Non-Business Licenses	2012	\$313,543	1%	
Other Non-Business Licenses and Permits	2012	\$18,981,735	35%	2
		\$54,875,838		

Classification	Year	Dollars	Percent	Ranking
Buildings, Structures and Equipment	2013	\$43,447,194	53%	1
Marriage Licenses	2013	\$960,215	1%	
Animal Licenses	2013	\$4,569,116	6%	3
Street and Curb Permits	2013	\$972,074	1%	
Penalties Non-Business Licenses	2013			
Other Non-Business Licenses and Permits	2013	\$31,673,463	39%	2
		\$81,622,062		
Buildings, Structures and Equipment	2014	\$50,837,066	67%	1
Marriage Licenses	2014	\$872,565	1%	
Animal Licenses	2014	\$5,291,046	7%	3
Street and Curb Permits	2014	\$1,067,396	1%	
Penalties Non-Business Licenses	2014			
Other Non-Business Licenses and Permits	2014	\$17,550,978	23%	2
		\$75,619,051		
Buildings, Structures and Equipment	2015	\$58,214,103	81%	1
Marriage Licenses	2015	\$890,453	1%	
Animal Licenses	2015	\$5,198,567	7%	3
Street and Curb Permits	2015	\$1,250,167	2%	
Penalties Non-Business Licenses	2015			
Other Non-Business Licenses and Permits	2015	\$6,336,754	9%	2
		\$71,890,044		
Buildings, Structures and Equipment	2016	\$65,995,646	79%	1
Marriage Licenses	2016	\$924,207	1%	
Animal Licenses	2016	\$5,247,435	6%	3
Street and Curb Permits	2016	\$1,503,730	2%	
Penalties Non-Business Licenses	2016			
Other Non-Business Licenses and Permits	2016	\$9,753,481	12%	2
		\$83,424,499		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Federal Direct Grants	5 Year Avg	\$186,950,051	12%	
Federal Revenues	5 Year Avg	\$35,259,303	2%	
Federal Indirect Grants	5 Year Avg	\$282,833,922	18%	
State Grants	5 Year Avg	\$315,720,708	20%	2
State Shared Revenues, Entitlements and Impact Payments *	5 Year Avg	\$285,981,767	18%	3
Local Grants, Entitlements and Other Payments	5 Year Avg	\$323,899,846	20%	1
Sales and Service Charges	5 Year Avg	\$149,794,536	9%	
ARRA Grants	5 Year Avg	\$3,245,556		
		\$1,583,685,687		
Federal Direct Grants	2012	\$215,044,646	11%	
Federal Revenues	2012	\$34,072,879	2%	
Federal Indirect Grants	2012	\$319,629,606	16%	3
State Grants	2012	\$326,037,545	17%	2
State Shared Revenues, Entitlements and Impact Payments *	2012	\$267,867,814	14%	
Local Grants, Entitlements and Other Payments	2012	\$32,799,230	2%	
Sales and Service Charges	2012	\$748,972,680	38%	1
ARRA Grants	2012	\$13,707,535	1%	
		\$1,958,131,935		
Federal Direct Grants	2013	\$159,044,311	10%	
Federal Revenues	2013	\$32,795,971	2%	
Federal Indirect Grants	2013	\$305,597,098	20%	3
State Grants	2013	\$326,905,324	21%	2
State Shared Revenues, Entitlements and Impact Payments *	2013	\$278,770,884	18%	
Local Grants, Entitlements and Other Payments	2013	\$426,564,268	28%	1
Sales and Service Charges	2013			
ARRA Grants	2013	\$2,160,155		
		\$1,531,838,011		
Federal Direct Grants	2014	\$138,006,905	9%	
Federal Revenues	2014	\$35,656,380	2%	
Federal Indirect Grants	2014	\$293,225,024	18%	3
State Grants	2014	\$314,315,132	20%	2
State Shared Revenues, Entitlements and Impact Payments *	2014	\$282,404,887	18%	
Local Grants, Entitlements and Other Payments	2014	\$536,441,787	34%	1
Sales and Service Charges	2014			
ARRA Grants	2014	\$230,407		
		\$1,600,280,522		
Federal Direct Grants	2015	\$196,112,727	14%	
Federal Revenues	2015	\$35,733,283	3%	
Federal Indirect Grants	2015	\$248,315,639	18%	
State Grants	2015	\$304,778,505	22%	2
State Shared Revenues, Entitlements and Impact Payments *	2015	\$294,429,120	21%	3
Local Grants, Entitlements and Other Payments	2015	\$307,178,314	22%	1
Sales and Service Charges	2015			
ARRA Grants	2015	\$129,683		
		\$1,386,677,271		

Classification	Year	Dollars	Percent	Ranking
Federal Direct Grants	2016	\$226,541,664	16%	
Federal Revenues	2016	\$38,038,002	3%	
Federal Indirect Grants	2016	\$247,402,243	17%	
State Grants	2016	\$306,567,032	21%	2
State Shared Revenues, Entitlements and Impact Payments *	2016	\$306,436,128	21%	3
Local Grants, Entitlements and Other Payments	2016	\$316,515,629	22%	1
Sales and Service Charges	2016			
ARRA Grants	2016			
		\$1,441,500,698		

* Primarily comprised of Motor Vehicle Fuel Taxes, Criminal Justice Funding, and Public Health Assistance

State Shared Revenues, Entitlements, and Impact Payments:

Motor Vehicle Fuel Tax - County Roads	5 Year Avg	\$144,191,621		
Motor Vehicle Fuel Tax - Highway Purposes	5 Year Avg	\$232,643		
Motor Vehicle Fuel Tax - County Ferries	5 Year Avg	\$342,004		
Subtotal		<u>\$144,766,268</u>	51%	1
Liquor/Beer Excise Tax	5 Year Avg	\$3,489,397		
Liquor Control Board Profits	5 Year Avg	\$9,471,717		
Subtotal		<u>\$12,961,114</u>	5%	
Criminal Justice - Counties	5 Year Avg	\$37,275,271		
Criminal Justice - Special Programs	5 Year Avg	\$857,199		
Adult Court Costs - Juvenile Offenders	5 Year Avg	\$2,218,059		
Juvenile Rehabilitations - Impacted Counties	5 Year Avg	\$262,061		
Marijuana Enforcement	5 Year Avg	\$814,697		
DUI and Other Criminal Justice Assistance	5 Year Avg	\$1,273,132		
Extraordinary Criminal Justice Costs	5 Year Avg	\$377,000		
Autopsy Cost	5 Year Avg	\$1,176,085		
Subtotal		<u>\$44,253,504</u>	15%	2
Public Health Assistance	5 Year Avg	\$10,436,891		
Public Health Assistance - Approp Beg July 1, 2013	5 Year Avg	\$9,770,518		
Subtotal		<u>\$20,207,409</u>	7%	
Multimodal Transportation - Counties	5 Year Avg	\$854,828		
Vessel Registration Fees	5 Year Avg	\$2,219,446	1%	
Motor Vehicle License Fees	5 Year Avg	\$339,169		
Real Estate and Property Tax Administration	5 Year Avg	\$460,797		
City-County Assistance	5 Year Avg	\$5,907,494	2%	
Streamlined Sales Tax Mitigation Payment	5 Year Avg	\$6,875,946	2%	
Court Cost Reim - Witness Fees	5 Year Avg	\$251,531		
Court Cost Reim - Mental Health Appointed Counsel	5 Year Avg	\$1,228,477		
Court Cost Reim - Children's Attorney	5 Year Avg	\$34,042		
Court Cost Reim - Jury Management	5 Year Avg	\$46,107		
Court Cost Reim - Sexual Predators	5 Year Avg	\$141,118		
Court Cost Reim - County Clerks LFO Collections	5 Year Avg	\$832,422		
Court Cost Reim - Institutional Impact Payments	5 Year Avg	\$401,588		
Prosecutor's Victim/Witness Units	5 Year Avg	\$246,292		
County - Substance Abuse Reduction Program	5 Year Avg	\$168,803		
Counties - Public Defense Services	5 Year Avg	\$4,861,645	2%	
Judicial Salary Contribution - State	5 Year Avg	\$2,233,058	1%	
DNR PILT NAP/NRCA	5 Year Avg	\$1,299,541		
Fair Fund	5 Year Avg	\$1,156,953		
Payment In-Lieu of Taxes - Game Lands	5 Year Avg	\$191,901		
Centennial Document Preservation	5 Year Avg	\$3,435,849	1%	
Cost Reimbursement - Reinvesting in Youth Program	5 Year Avg	\$15,777		
Subtotal		<u>\$33,202,784</u>		

Classification	Year	Dollars	Percent	Ranking
Capron Refunds (Island and San Juan Counties)	5 Year Avg	\$7,063,346	2%	
PUD Privilege Tax	5 Year Avg	\$17,978,172	6%	3
DNR Other Trust 2	5 Year Avg	\$75,368		
DNR Timber Trust 2	5 Year Avg	\$5,429,355	2%	
LEOFF Special Funding	5 Year Avg	\$44,453		
Subtotal		\$30,590,694		
		\$285,981,774		
Motor Vehicle Fuel Tax - County Roads	2012	\$137,737,453		
Motor Vehicle Fuel Tax - Highway Purposes	2012	\$1,046,934		
Motor Vehicle Fuel Tax - County Ferries	2012	\$297,770		
		\$139,082,157	52%	1
Liquor/Beer Excise Tax	2012	\$5,390,175		
Liquor Control Board Profits	2012	\$9,825,929		
Subtotal		\$15,216,104	6%	
Criminal Justice - Counties	2012	\$33,115,144		
Criminal Justice - Special Programs	2012			
Adult Court Costs - Juvenile Offenders	2012	\$2,125,875		
Juvenile Rehabilitations - Impacted Counties	2012	\$96,920		
Marijuana Enforcement	2012			
DUI and Other Criminal Justice Assistance	2012	\$1,397,245		
Extraordinary Criminal Justice Costs	2012	\$350,000		
Autopsy Cost	2012	\$1,032,626		
Subtotal		\$38,117,810	14%	2
Public Health Assistance	2012	\$16,866,163		
Public Health Assistance - Approp Beg July 1, 2013	2012			
Subtotal		\$16,866,163	6%	3
Multimodal Transportation - Counties	2012			
Vessel Registration Fees	2012	\$1,043,950		
Motor Vehicle License Fees	2012	\$118,614		
Real Estate and Property Tax Administration	2012	\$338,924		
City-County Assistance	2012	\$3,556,685	1%	
Streamlined Sales Tax Mitigation Payment	2012	\$7,299,123	3%	
Court Cost Reim - Witness Fees	2012	\$134,586		
Court Cost Reim - Mental Health Appointed Counsel	2012	\$501,945		
Court Cost Reim - Children's Attorney	2012			
Court Cost Reim - Jury Management	2012	\$1,900		
Court Cost Reim - Sexual Predators	2012	\$491,449		
Court Cost Reim - County Clerks LFO Collections	2012	\$787,402		
Court Cost Reim - Institutional Impact Payments	2012	\$315,315		
Prosecutor's Victim/Witness Units	2012	\$320,528		
County - Substance Abuse Reduction Program	2012	\$466,190		
Counties - Public Defense Services	2012	\$4,620,257	2%	
Judicial Salary Contribution - State	2012	\$2,358,808	1%	
DNR PILT NAP/NRCA	2012	\$533,989		
Fair Fund	2012	\$997,534		
Payment In-Lieu of Taxes - Game Lands	2012	\$197,211		
Centennial Document Preservation	2012	\$2,994,843	1%	
Cost Reimbursement - Reinvesting in Youth Program	2012			
Subtotal		\$27,079,253		
Capron Refunds (Island and San Juan Counties)	2012	\$6,781,746	3%	
PUD Privilege Tax	2012	\$16,806,714	6%	
DNR Other Trust 2	2012	\$137,684		
DNR Timber Trust 2	2012	\$7,780,189	3%	
LEOFF Special Funding	2012			
Subtotal		\$31,506,333		

Classification	Year	Dollars	Percent	Ranking
		\$267,867,820		
Motor Vehicle Fuel Tax - County Roads	2013	\$145,577,133		
Motor Vehicle Fuel Tax - Highway Purposes	2013	\$19,719		
Motor Vehicle Fuel Tax - County Ferries	2013	\$223,590		
		<u>\$145,820,442</u>	52%	1
Liquor/Beer Excise Tax	2013	\$1,838,309		
Liquor Control Board Profits	2013	\$8,582,346		
Subtotal		<u>\$10,420,655</u>	4%	
Criminal Justice - Counties	2013	\$35,470,603		
Criminal Justice - Special Programs	2013	\$1,020,493		
Adult Court Costs - Juvenile Offenders	2013	\$2,124,377		
Juvenile Rehabilitations - Impacted Counties	2013	\$428,021		
Marijuana Enforcement	2013			
DUI and Other Criminal Justice Assistance	2013	\$1,346,572		
Extraordinary Criminal Justice Costs	2013	\$545,000		
Autopsy Cost	2013	\$1,022,411		
Subtotal		<u>\$41,957,477</u>	15%	2
Public Health Assistance	2013	\$15,066,339		
Public Health Assistance - Approp Beg July 1, 2013	2013	\$2,235,124		
Subtotal		<u>\$17,301,463</u>	6%	3
Multimodal Transportation - Counties	2013			
Vessel Registration Fees	2013	\$3,906,135	1%	
Motor Vehicle License Fees	2013	\$388,132		
Real Estate and Property Tax Administration	2013	\$59,382		
City-County Assistance	2013	\$4,981,928	2%	
Streamlined Sales Tax Mitigation Payment	2013	\$7,024,004	3%	
Court Cost Reim - Witness Fees	2013	\$483,168		
Court Cost Reim - Mental Health Appointed Counsel	2013	\$1,141,097		
Court Cost Reim - Children's Attorney	2013			
Court Cost Reim - Jury Management	2013	\$226,036		
Court Cost Reim - Sexual Predators	2013	\$101,647		
Court Cost Reim - County Clerks LFO Collections	2013	\$1,185,234		
Court Cost Reim - Institutional Impact Payments	2013	\$397,373		
Prosecutor's Victim/Witness Units	2013	\$246,395		
County - Substance Abuse Reduction Program	2013	\$335,254		
Counties - Public Defense Services	2013	\$4,723,666	2%	
Judicial Salary Contribution - State	2013	\$2,027,706	1%	
DNR PILT NAP/NRCA	2013	\$631,597		
Fair Fund	2013	\$1,026,963		
Payment In-Lieu of Taxes - Game Lands	2013	\$183,918		
Centennial Document Preservation	2013	\$3,661,540	1%	
Cost Reimbursement - Reinvesting in Youth Program	2013	\$11,007		
Subtotal		<u>\$32,742,182</u>		
Capron Refunds (Island and San Juan Counties)	2013	\$6,687,199	2%	
PUD Privilege Tax	2013	\$18,076,039	6%	
DNR Other Trust 2	2013	\$79,900		
DNR Timber Trust 2	2013	\$5,685,534	2%	
LEOFF Special Funding	2013			
Subtotal		<u>\$30,528,672</u>		
		\$278,770,891		

Classification	Year	Dollars	Percent	Ranking
Motor Vehicle Fuel Tax - County Roads	2014	\$142,423,348		
Motor Vehicle Fuel Tax - Highway Purposes	2014	\$17,258		
Motor Vehicle Fuel Tax - County Ferries	2014	\$329,671		
		<u>\$142,770,277</u>	51%	1
Liquor/Beer Excise Tax	2014	\$2,379,234		
Liquor Control Board Profits	2014	\$9,167,640		
Subtotal		<u>\$11,546,874</u>	4%	
Criminal Justice - Counties	2014	\$37,806,966		
Criminal Justice - Special Programs	2014	\$1,071,869		
Adult Court Costs - Juvenile Offenders	2014	\$2,167,206		
Juvenile Rehabilitations - Impacted Counties	2014	\$440,240		
Marijuana Enforcement	2014			
DUI and Other Criminal Justice Assistance	2014	\$1,535,932		
Extraordinary Criminal Justice Costs	2014	\$590,000		
Autopsy Cost	2014	\$926,527		
Subtotal		<u>\$44,538,740</u>	16%	2
Public Health Assistance	2014	\$12,486,626		
Public Health Assistance - Approp Beg July 1, 2013	2014	\$8,839,560		
Subtotal		<u>\$21,326,186</u>	8%	3
Multimodal Transportation - Counties	2014			
Vessel Registration Fees	2014	\$3,700,567	1%	
Motor Vehicle License Fees	2014	\$406,212		
Real Estate and Property Tax Administration	2014	\$463,865		
City-County Assistance	2014	\$5,176,930	2%	
Streamlined Sales Tax Mitigation Payment	2014	\$6,897,650	2%	
Court Cost Reim - Witness Fees	2014	\$470,520		
Court Cost Reim - Mental Health Appointed Counsel	2014	\$1,099,361		
Court Cost Reim - Children's Attorney	2014	\$42,248		
Court Cost Reim - Jury Management	2014	\$2,514		
Court Cost Reim - Sexual Predators	2014	\$58,967		
Court Cost Reim - County Clerks LFO Collections	2014	\$761,282		
Court Cost Reim - Institutional Impact Payments	2014	\$391,414		
Prosecutor's Victim/Witness Units	2014	\$258,667		
County - Substance Abuse Reduction Program	2014	\$15,366		
Counties - Public Defense Services	2014	\$4,482,333	2%	
Judicial Salary Contribution - State	2014	\$2,331,444	1%	
DNR PILT NAP/NRCA	2014	\$664,046		
Fair Fund	2014	\$1,177,079		
Payment In-Lieu of Taxes - Game Lands	2014	\$206,009		
Centennial Document Preservation	2014	\$4,365,902	2%	
Cost Reimbursement - Reinvesting in Youth Program	2014	\$28,874		
Subtotal		<u>\$33,001,250</u>		
Capron Refunds (Island and San Juan Counties)	2014	\$7,193,671	3%	
PUD Privilege Tax	2014	\$16,919,604	6%	
DNR Other Trust 2	2014	\$57,037		
DNR Timber Trust 2	2014	\$5,051,256	2%	
LEOFF Special Funding	2014			
Subtotal		<u>\$29,221,568</u>		
		<u>\$282,404,895</u>		
Motor Vehicle Fuel Tax - County Roads	2015	\$146,015,431		
Motor Vehicle Fuel Tax - Highway Purposes	2015	\$79,305		
Motor Vehicle Fuel Tax - County Ferries	2015	\$511,099		
		<u>\$146,605,835</u>	50%	1

Classification	Year	Dollars	Percent	Ranking
Liquor/Beer Excise Tax	2015	\$3,269,351		
Liquor Control Board Profits	2015	\$9,530,688		
Subtotal		<u>\$12,800,039</u>	4%	
Criminal Justice - Counties	2015	\$40,195,768		
Criminal Justice - Special Programs	2015	\$1,015,111		
Adult Court Costs - Juvenile Offenders	2015	\$2,272,471		
Juvenile Rehabilitations - Impacted Counties	2015	\$255,982		
Marijuana Enforcement	2015	\$1,369,253		
DUI and Other Criminal Justice Assistance	2015	\$1,025,516		
Extraordinary Criminal Justice Costs	2015	\$400,000		
Autopsy Cost	2015	\$1,208,311		
Subtotal		<u>\$47,742,412</u>	16%	2
Public Health Assistance	2015	\$4,016,546		
Public Health Assistance - Approp Beg July 1, 2013	2015	\$18,778,199		
Subtotal		<u>\$22,794,745</u>	8%	3
Multimodal Transportation - Counties	2015	\$46,364		
Vessel Registration Fees	2015	\$1,163,134		
Motor Vehicle License Fees	2015	\$384,402		
Real Estate and Property Tax Administration	2015	\$658,480		
City-County Assistance	2015	\$7,325,948	2%	
Streamlined Sales Tax Mitigation Payment	2015	\$6,704,180	2%	
Court Cost Reim - Witness Fees	2015	\$73,869		
Court Cost Reim - Mental Health Appointed Counsel	2015	\$1,531,830	1%	
Court Cost Reim - Children's Attorney	2015	\$127,960		
Court Cost Reim - Jury Management	2015			
Court Cost Reim - Sexual Predators	2015	\$48,852		
Court Cost Reim - County Clerks LFO Collections	2015	\$609,243		
Court Cost Reim - Institutional Impact Payments	2015	\$408,980		
Prosecutor's Victim/Witness Units	2015	\$205,518		
County - Substance Abuse Reduction Program	2015	\$26,995		
Counties - Public Defense Services	2015	\$5,347,110	2%	
Judicial Salary Contribution - State	2015	\$2,274,046	1%	
DNR PILT NAP/NRCA	2015	\$3,791,377	1%	
Fair Fund	2015	\$1,303,717		
Payment In-Lieu of Taxes - Game Lands	2015	\$181,452		
Centennial Document Preservation	2015	\$2,991,958	1%	
Cost Reimbursement - Reinvesting in Youth Program	2015	\$15,944		
Subtotal		<u>\$35,221,359</u>		
Capron Refunds (Island and San Juan Counties)	2015	\$7,208,157	2%	
PUD Privilege Tax	2015	\$18,966,719	6%	
DNR Other Trust 2	2015	\$50,300		
DNR Timber Trust 2	2015	\$2,924,843	1%	
LEOFF Special Funding	2015	\$114,723	0%	
Subtotal		<u>\$29,264,742</u>		
		<u>\$294,429,132</u>		
Motor Vehicle Fuel Tax - County Roads	2016	\$149,204,740		
Motor Vehicle Fuel Tax - Highway Purposes	2016			
Motor Vehicle Fuel Tax - County Ferries	2016	\$347,888		
		<u>\$149,552,628</u>	49%	1
Liquor/Beer Excise Tax	2016	\$4,569,915		
Liquor Control Board Profits	2016	\$10,251,984		
Subtotal		<u>\$14,821,899</u>	5%	

Classification	Year	Dollars	Percent	Ranking
Criminal Justice - Counties	2016	\$39,787,874		
Criminal Justice - Special Programs	2016	\$1,178,520		
Adult Court Costs - Juvenile Offenders	2016	\$2,400,366		
Juvenile Rehabilitations - Impacted Counties	2016	\$89,141		
Marijuana Enforcement	2016	\$2,704,234		
DUI and Other Criminal Justice Assistance	2016	\$1,060,396		
Extraordinary Criminal Justice Costs	2016			
Autopsy Cost	2016	\$1,690,551		
Subtotal		<u>\$48,911,082</u>	16%	2
Public Health Assistance	2016	\$3,748,781		
Public Health Assistance - Approp Beg July 1, 2013	2016	\$18,999,707		
Subtotal		<u>\$22,748,488</u>	7%	3
Multimodal Transportation - Counties	2016	\$4,227,777	1%	
Vessel Registration Fees	2016	\$1,283,442		
Motor Vehicle License Fees	2016	\$398,487		
Real Estate and Property Tax Administration	2016	\$783,332		
City-County Assistance	2016	\$8,495,980	3%	
Streamlined Sales Tax Mitigation Payment	2016	\$6,454,774	2%	
Court Cost Reim - Witness Fees	2016	\$95,512		
Court Cost Reim - Mental Health Appointed Counsel	2016	\$1,868,151	1%	
Court Cost Reim - Children's Attorney	2016			
Court Cost Reim - Jury Management	2016	\$85		
Court Cost Reim - Sexual Predators	2016	\$4,677		
Court Cost Reim - County Clerks LFO Collections	2016	\$818,949		
Court Cost Reim - Institutional Impact Payments	2016	\$494,858		
Prosecutor's Victim/Witness Units	2016	\$200,353		
County - Substance Abuse Reduction Program	2016	\$211		
Counties - Public Defense Services	2016	\$5,134,859	2%	
Judicial Salary Contribution - State	2016	\$2,173,287	1%	
DNR PILT NAP/NRCA	2016	\$876,696		
Fair Fund	2016	\$1,279,470		
Payment In-Lieu of Taxes - Game Lands	2016	\$190,917		
Centennial Document Preservation	2016	\$3,165,001	1%	
Cost Reimbursement - Reinvesting in Youth Program	2016	\$23,060		
Subtotal		<u>\$37,969,878</u>		
Capron Refunds (Island and San Juan Counties)	2016	\$7,445,956	2%	
PUD Privilege Tax	2016	\$19,121,786	6%	
DNR Other Trust 2	2016	\$51,918		
DNR Timber Trust 2	2016	\$5,704,951	2%	
LEOFF Special Funding	2016	\$107,544		
Subtotal		<u>\$32,432,155</u>		
		<u><u>\$306,436,130</u></u>		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
General Government	5 Year Avg	\$273,684,223	13%	3
Public Safety	5 Year Avg	\$157,941,946	7%	
Utilities *	5 Year Avg	\$921,854,889	43%	1
Transportation	5 Year Avg	\$245,230,509	11%	
Natural and Economic Environment	5 Year Avg	\$99,551,287	5%	
Social Services	5 Year Avg	\$357,380,618	17%	2
Culture and Recreational Fees	5 Year Avg	\$30,212,474	1%	
Internal Service Fund Sales and Services	5 Year Avg	\$13,338,785	1%	
Interfund/Interdepartmental - Sales and Service Charges	5 Year Avg	\$36,471,176	2%	
		\$2,135,665,906		
General Government	2012	\$176,338,179	11%	
Public Safety	2012	\$54,652,780	3%	
Utilities *	2012	\$812,086,589	52%	1
Transportation	2012	\$192,437,755	12%	2
Natural and Economic Environment	2012	\$59,535,886	4%	
Social Services	2012	\$67,764,863	4%	
Culture and Recreational Fees	2012	\$26,481,435	2%	
Internal Service Fund Sales and Services	2012	\$703,979		
Interfund/Interdepartmental - Sales and Service Charges	2012	\$182,355,882	12%	3
		\$1,572,357,348		
General Government	2013	\$248,831,266	13%	3
Public Safety	2013	\$168,110,639	9%	
Utilities *	2013	\$884,683,617	46%	1
Transportation	2013	\$215,138,269	11%	
Natural and Economic Environment	2013	\$103,475,959	5%	
Social Services	2013	\$258,625,654	13%	2
Culture and Recreational Fees	2013	\$34,715,433	2%	
Internal Service Fund Sales and Services	2013	\$19,640,669	1%	
Interfund/Interdepartmental - Sales and Service Charges	2013			
		\$1,933,221,506		
General Government	2014	\$285,144,954	14%	3
Public Safety	2014	\$178,913,884	9%	
Utilities *	2014	\$930,192,398	45%	1
Transportation	2014	\$239,175,652	11%	
Natural and Economic Environment	2014	\$95,015,958	5%	
Social Services	2014	\$316,459,839	15%	2
Culture and Recreational Fees	2014	\$29,943,805	1%	
Internal Service Fund Sales and Services	2014	\$12,178,426	1%	
Interfund/Interdepartmental - Sales and Service Charges	2014			
		\$2,087,024,916		
General Government	2015	\$314,090,952	13%	3
Public Safety	2015	\$185,704,179	8%	
Utilities *	2015	\$963,881,136	39%	1
Transportation	2015	\$269,051,668	11%	
Natural and Economic Environment	2015	\$115,206,513	5%	
Social Services	2015	\$541,340,547	22%	2
Culture and Recreational Fees	2015	\$31,206,077	1%	
Internal Service Fund Sales and Services	2015	\$21,378,048	1%	
Interfund/Interdepartmental - Sales and Service Charges	2015			
		\$2,441,859,120		

Classification	Year	Dollars	Percent	Ranking
General Government	2016	\$344,015,766	13%	3
Public Safety	2016	\$202,328,249	8%	
Utilities *	2016	\$1,018,430,704	39%	1
Transportation	2016	\$310,349,199	12%	
Natural and Economic Environment	2016	\$124,522,117	5%	
Social Services	2016	\$602,712,186	23%	2
Culture and Recreational Fees	2016	\$28,715,620	1%	
Internal Service Fund Sales and Services	2016	\$12,792,801		
Interfund/Interdepartmental - Sales and Service Charges	2016			
		\$2,643,866,642		

* Primarily comprised of Sewer/Reclaimed Water, Solid Waste and Storm Drainage Sales and Services

Utilities:

Natural Resource Conservation and Control Fees	5 Year Avg	\$857,562		
Storm Drainage Sales and Services	5 Year Avg	\$53,617,716	6%	3
Television/Cable Sales and Services	5 Year Avg	\$3,316,069		
Electricity/Gas Sales and Services	5 Year Avg	\$2,105,707		
Water Sales and Services	5 Year Avg	\$4,926,755	1%	
Sewer/Reclaimed Water Sales and Services	5 Year Avg	\$554,314,582	60%	1
Cemetery Sales and Services	5 Year Avg	\$250		
Solid Waste Sales and Services	5 Year Avg	\$288,981,949	31%	2
Other Utility Fees	5 Year Avg	\$317,692		
Combined Water/Sewer/Solid Waste Sales and Services	5 Year Avg	\$12,264,761	1%	
Other Environmental Fees	5 Year Avg	\$51,072		
Irrigation and Reclamation Sales and Services	5 Year Avg	\$1,100,776		
		\$921,854,890		

Natural Resource Conservation and Control Fees	2012	\$4,287,809	1%	
Storm Drainage Sales and Services	2012	\$54,493,562	7%	3
Television/Cable Sales and Services	2012	\$30,000		
Electricity/Gas Sales and Services	2012	\$148,529		
Water Sales and Services	2012	\$10,637,854	1%	
Sewer/Reclaimed Water Sales and Services	2012	\$506,358,040	62%	1
Cemetery Sales and Services	2012	\$350		
Solid Waste Sales and Services	2012	\$232,642,243	29%	2
Other Utility Fees	2012	\$1,588,462		
Combined Water/Sewer/Solid Waste Sales and Services	2012	\$1,644,379		
Other Environmental Fees	2012	\$255,360		
Irrigation and Reclamation Sales and Services	2012			
		\$812,086,588		

Natural Resource Conservation and Control Fees	2013			
Storm Drainage Sales and Services	2013	\$51,754,110	6%	3
Television/Cable Sales and Services	2013	\$5,453,750	1%	
Electricity/Gas Sales and Services	2013	\$282,404		
Water Sales and Services	2013	\$2,759,361		
Sewer/Reclaimed Water Sales and Services	2013	\$543,487,268	61%	1
Cemetery Sales and Services	2013	\$100		
Solid Waste Sales and Services	2013	\$268,627,217	30%	2
Other Utility Fees	2013			
Combined Water/Sewer/Solid Waste Sales and Services	2013	\$10,941,010	1%	
Other Environmental Fees	2013			
Irrigation and Reclamation Sales and Services	2013	\$1,378,401		
		\$884,683,621		

Classification	Year	Dollars	Percent	Ranking
Natural Resource Conservation and Control Fees	2014			
Storm Drainage Sales and Services	2014	\$49,741,726	5%	3
Television/Cable Sales and Services	2014	\$3,555,617		
Electricity/Gas Sales and Services	2014	\$1,618,389		
Water Sales and Services	2014	\$3,290,951		
Sewer/Reclaimed Water Sales and Services	2014	\$563,137,091	61%	1
Cemetery Sales and Services	2014	\$450		
Solid Waste Sales and Services	2014	\$292,693,516	31%	2
Other Utility Fees	2014			
Combined Water/Sewer/Solid Waste Sales and Services	2014	\$14,765,445	2%	
Other Environmental Fees	2014			
Irrigation and Reclamation Sales and Services	2014	\$1,389,213		
		\$930,192,398		
Natural Resource Conservation and Control Fees	2015			
Storm Drainage Sales and Services	2015	\$55,546,831	6%	3
Television/Cable Sales and Services	2015	\$3,713,826		
Electricity/Gas Sales and Services	2015	\$1,528,027		
Water Sales and Services	2015	\$3,844,030		
Sewer/Reclaimed Water Sales and Services	2015	\$564,185,556	59%	1
Cemetery Sales and Services	2015	\$300		
Solid Waste Sales and Services	2015	\$317,048,255	33%	2
Other Utility Fees	2015			
Combined Water/Sewer/Solid Waste Sales and Services	2015	\$16,662,300	2%	
Other Environmental Fees	2015			
Irrigation and Reclamation Sales and Services	2015	\$1,352,011		
		\$963,881,136		
Natural Resource Conservation and Control Fees	2016			
Storm Drainage Sales and Services	2016	\$56,552,350	6%	3
Television/Cable Sales and Services	2016	\$3,827,151		
Electricity/Gas Sales and Services	2016	\$6,951,187	1%	
Water Sales and Services	2016	\$4,101,577		
Sewer/Reclaimed Water Sales and Services	2016	\$594,404,955	58%	1
Cemetery Sales and Services	2016	\$50		
Solid Waste Sales and Services	2016	\$333,898,513	33%	2
Other Utility Fees	2016			
Combined Water/Sewer/Solid Waste Sales and Services	2016	\$17,310,670	2%	
Other Environmental Fees	2016			
Irrigation and Reclamation Sales and Services	2016	\$1,384,253		
		\$1,018,430,706		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Superior Court - Felony/Misdemeanor Penalties	5 Year Avg	\$4,842,102	6%	
Civil Penalties	5 Year Avg	\$550,603	1%	
Civil Infraction Penalties	5 Year Avg	\$33,001,723	39%	1
Civil Parking Penalties	5 Year Avg	\$497,968	1%	
Criminal Traffic Misdemeanor Fines	5 Year Avg	\$7,583,095	9%	3
Criminal Non-Traffic Fines	5 Year Avg	\$1,553,115	2%	
Criminal Costs	5 Year Avg	\$6,742,784	8%	
Non-Court Fines, Forfeitures and Penalties	5 Year Avg	\$30,795,931	36%	2
		\$85,567,322		
Superior Court - Felony/Misdemeanor Penalties	2012	\$5,690,796	9%	
Civil Penalties	2012	\$531,152	1%	
Civil Infraction Penalties	2012	\$34,301,931	56%	1
Civil Parking Penalties	2012	\$1,025,763	2%	
Criminal Traffic Misdemeanor Fines	2012	\$7,742,688	13%	3
Criminal Non-Traffic Fines	2012	\$1,782,737	3%	
Criminal Costs	2012	\$9,472,468	16%	2
Non-Court Fines, Forfeitures and Penalties	2012	\$363,367	1%	
		\$60,910,902		
Superior Court - Felony/Misdemeanor Penalties	2013	\$4,251,172	5%	
Civil Penalties	2013	\$418,903		
Civil Infraction Penalties	2013	\$34,427,131	37%	2
Civil Parking Penalties	2013	\$550,231	1%	
Criminal Traffic Misdemeanor Fines	2013	\$7,769,434	8%	3
Criminal Non-Traffic Fines	2013	\$1,452,880	2%	
Criminal Costs	2013	\$5,780,421	6%	
Non-Court Fines, Forfeitures and Penalties	2013	\$39,052,822	42%	1
		\$93,702,994		
Superior Court - Felony/Misdemeanor Penalties	2014	\$4,693,348	5%	
Civil Penalties	2014	\$627,224	1%	
Civil Infraction Penalties	2014	\$31,860,962	34%	2
Civil Parking Penalties	2014	\$330,485		
Criminal Traffic Misdemeanor Fines	2014	\$7,581,036	8%	3
Criminal Non-Traffic Fines	2014	\$1,508,352	2%	
Criminal Costs	2014	\$6,541,698	7%	
Non-Court Fines, Forfeitures and Penalties	2014	\$39,812,784	43%	1
		\$92,955,889		
Superior Court - Felony/Misdemeanor Penalties	2015	\$4,846,105	5%	
Civil Penalties	2015	\$315,542		
Civil Infraction Penalties	2015	\$32,383,370	35%	2
Civil Parking Penalties	2015	\$276,324		
Criminal Traffic Misdemeanor Fines	2015	\$7,640,589	8%	3
Criminal Non-Traffic Fines	2015	\$1,659,243	2%	
Criminal Costs	2015	\$6,538,815	7%	
Non-Court Fines, Forfeitures and Penalties	2015	\$40,144,035	43%	1
		\$93,804,023		

Classification	Year	Dollars	Percent	Ranking
Superior Court - Felony/Misdemeanor Penalties	2016	\$4,729,089	5%	
Civil Penalties	2016	\$860,192	1%	
Civil Infraction Penalties	2016	\$32,035,223	37%	2
Civil Parking Penalties	2016	\$307,038		
Criminal Traffic Misdemeanor Fines	2016	\$7,181,728	8%	3
Criminal Non-Traffic Fines	2016	\$1,362,364	2%	
Criminal Costs	2016	\$5,380,518	6%	
Non-Court Fines, Forfeitures and Penalties	2016	\$34,606,649	40%	1
		<u>\$86,462,801</u>		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Interest and Other Earnings	5 Year Avg	\$61,717,112	17%	3
Rents and Leases *	5 Year Avg	\$114,583,313	32%	2
Internal Service Fund Miscellaneous Revenue	5 Year Avg	\$386,094		
Interfund/Interdepartmental Miscellaneous Revenue	5 Year Avg	\$12,768,598	4%	
Contrib/Donations From Nongovernmental Sources	5 Year Avg	\$15,666,917	4%	
Special Assessments	5 Year Avg	\$31,672,091	9%	
Other Miscellaneous Revenues **	5 Year Avg	\$120,025,020	34%	1
		\$356,819,145		
Interest and Other Earnings	2012	\$40,949,479	11%	
Rents and Leases *	2012	\$74,128,057	20%	2
Internal Service Fund Miscellaneous Revenue	2012	\$1,930,469	1%	
Interfund/Interdepartmental Miscellaneous Revenue	2012	\$63,842,990	18%	3
Contrib/Donations From Nongovernmental Sources	2012	\$15,598,689	4%	
Special Assessments	2012	\$29,882,587	8%	
Other Miscellaneous Revenues **	2012	\$135,959,100	38%	1
		\$362,291,371		
Interest and Other Earnings	2013	\$54,610,023	14%	3
Rents and Leases *	2013	\$123,768,021	33%	2
Internal Service Fund Miscellaneous Revenue	2013			
Interfund/Interdepartmental Miscellaneous Revenue	2013			
Contrib/Donations From Nongovernmental Sources	2013	\$13,952,819	4%	
Special Assessments	2013	\$30,807,772	8%	
Other Miscellaneous Revenues **	2013	\$154,039,566	41%	1
		\$377,178,201		
Interest and Other Earnings	2014	\$69,190,486	24%	2
Rents and Leases *	2014	\$117,074,894	41%	1
Internal Service Fund Miscellaneous Revenue	2014			
Interfund/Interdepartmental Miscellaneous Revenue	2014			
Contrib/Donations From Nongovernmental Sources	2014	\$14,214,419	5%	
Special Assessments	2014	\$31,275,102	11%	
Other Miscellaneous Revenues **	2014	\$51,745,935	18%	3
		\$283,500,836		
Interest and Other Earnings	2015	\$64,759,597	20%	3
Rents, Leases and Concessions *	2015	\$132,230,144	41%	1
Internal Service Fund Miscellaneous Revenue	2015			
Interfund/Interdepartmental Miscellaneous Revenue	2015			
Contrib/Donations From Nongovernmental Sources	2015	\$17,971,751	6%	
Special Assessments	2015	\$32,312,722	10%	
Other Miscellaneous Revenues **	2015	\$73,920,423	23%	2
		\$321,194,637		
Interest and Other Earnings	2016	\$79,075,976	18%	3
Rents and Leases *	2016	\$125,715,450	29%	2
Internal Service Fund Miscellaneous Revenue	2016			
Interfund/Interdepartmental Miscellaneous Revenue	2016			
Contrib/Donations From Nongovernmental Sources	2016	\$16,596,905	4%	
Special Assessments	2016	\$34,082,274	8%	
Other Miscellaneous Revenues **	2016	\$184,460,077	42%	1
		\$439,930,682		

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

* Primarily comprised of Space/Facilities/Housing Rentals/Leases, Other Rents, Leases and Concession Proceeds and Parking

** Primarily comprised of Miscellaneous Other, Judgments and Settlements and Unclaimed Cash and Proceeds from Sales of Unclaimed Property

Rents and Leases:

Rents and Leases	5 Year Avg	\$25,143,090	22%	2
Equipment and Vehicle Rentals (Short-Term)	5 Year Avg	\$559,901		
Equipment and Vehicle Rentals (Long-Term)	5 Year Avg	\$658,076		
		<u>\$1,217,977</u>	1%	
Parking	5 Year Avg	\$2,532,977	2%	
Land and Facility Rentals (Short-Term)	5 Year Avg	\$10,218,206		
Land and Facility Leases (Long-Term)	5 Year Avg	\$59,617,048		
Housing Rentals/Leases	5 Year Avg	\$816,974		
		<u>\$70,652,228</u>	62%	1
Concession Proceeds	5 Year Avg	\$5,019,661	4%	
Other Rents, Leases and Concession Charges	5 Year Avg	\$10,017,381	9%	3
		<u>\$114,583,314</u>		
Rents and Leases	2012			
Equipment and Vehicle Rentals (Short-Term)	2012	\$852,780		
Equipment and Vehicle Rentals (Long-Term)	2012	\$626,154		
		<u>\$1,478,934</u>	2%	
Parking	2012	\$2,623,616	4%	3
Land and Facility Rentals (Short-Term)	2012	\$10,587,991		
Land and Facility Leases (Long-Term)	2012	\$49,571,239		
Housing Rentals/Leases	2012	\$1,013,349		
		<u>\$61,172,579</u>	83%	1
Concession Proceeds	2012	\$6,518,788	9%	2
Other Rents, Leases and Concession Charges	2012	\$2,334,143	3%	
		<u>\$74,128,060</u>		
Rents and Leases	2013			
Equipment and Vehicle Rentals (Short-Term)	2013	\$738,148		
Equipment and Vehicle Rentals (Long-Term)	2013	\$554,748		
		<u>\$1,292,896</u>	1%	
Parking	2013	\$3,056,446	2%	3
Land and Facility Rentals (Short-Term)	2013	\$13,531,924		
Land and Facility Leases (Long-Term)	2013	\$96,530,172		
Housing Rentals/Leases	2013	\$1,269,310		
		<u>\$111,331,406</u>	90%	1
Concession Proceeds	2013	\$5,926,559	5%	2
Other Rents, Leases and Concession Charges	2013	\$2,160,717	2%	
		<u>\$123,768,024</u>		
Rents and Leases	2014			

Classification	Year	Dollars	Percent	Ranking
Equipment and Vehicle Rentals (Short-Term)	2014	\$559,676		
Equipment and Vehicle Rentals (Long-Term)	2014	\$712,846		
		<u>\$1,272,522</u>	1%	
Parking	2014	\$3,134,166	3%	
Land and Facility Rentals (Short-Term)	2014	\$13,594,069		
Land and Facility Leases (Long-Term)	2014	\$70,198,389		
Housing Rentals/Leases	2014	\$796,996		
		<u>\$84,589,454</u>	72%	1
Concession Proceeds	2014	\$6,228,606	5%	3
Other Rents, Leases and Concession Charges	2014	\$21,850,146	19%	2
		<u>\$117,074,894</u>		
Rents and Leases	2015			
Equipment and Vehicle Rentals (Short-Term)	2015	\$648,900		
Equipment and Vehicle Rentals (Long-Term)	2015	\$1,396,634		
		<u>\$2,045,534</u>	2%	
Parking	2015	\$3,850,656	3%	
Land and Facility Rentals (Short-Term)	2015	\$13,377,045		
Land and Facility Leases (Long-Term)	2015	\$81,785,439		
Housing Rentals/Leases	2015	\$1,005,217		
		<u>\$96,167,701</u>	73%	1
Concession Proceeds	2015	\$6,424,350	5%	3
Other Rents, Leases and Concession Charges	2015	\$23,741,901	18%	2
		<u>\$132,230,142</u>		
Rents and Leases	2016	\$125,715,450	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>\$125,715,450</u>		
Other Miscellaneous Revenues:				
Sale of Surplus	5 Year Avg	\$514,220		
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	5 Year Avg	\$3,089,233	3%	3
Confiscated and Forfeited Property	5 Year Avg	\$2,082,956	2%	
Judgments and Settlements	5 Year Avg	\$34,569,120	29%	2
Cash Adjustments	5 Year Avg	(\$13,138)		
Miscellaneous Other	5 Year Avg	\$77,968,239	65%	1
Miscellaneous Other Nonoperating	5 Year Avg	\$1,814,393	2%	
		<u>\$120,025,023</u>		

Classification	Year	Dollars	Percent	Ranking
Sale of Surplus	2012	\$417,356		
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	2012	\$2,438,044	2%	3
Confiscated and Forfeited Property	2012	\$2,380,094	2%	
Judgments and Settlements	2012	\$15,511,733	11%	2
Cash Adjustments	2012	\$14,666		
Miscellaneous Other	2012	\$115,197,208	85%	1
Miscellaneous Other Nonoperating	2012			
		\$135,959,101		
Sale of Surplus	2013	\$610,269		
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	2013	\$2,496,233	2%	3
Confiscated and Forfeited Property	2013	\$2,057,330	1%	
Judgments and Settlements	2013	\$16,508,135	11%	2
Cash Adjustments	2013	(\$24,317)		
Miscellaneous Other	2013	\$132,391,920	86%	1
Miscellaneous Other Nonoperating	2013			
		\$154,039,570		
Sale of Surplus	2014	\$807,720	2%	
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	2014	\$2,868,496	6%	3
Confiscated and Forfeited Property	2014	\$2,029,164	4%	
Judgments and Settlements	2014	\$4,208,768	8%	2
Cash Adjustments	2014	(\$188,488)		
Miscellaneous Other	2014	\$42,020,277	81%	1
Miscellaneous Other Nonoperating	2014			
		\$51,745,937		
Sale of Surplus	2015	\$409,149	1%	
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	2015	\$3,519,304	5%	3
Confiscated and Forfeited Property	2015	\$1,286,648	2%	
Judgments and Settlements	2015	\$2,221,710	3%	
Cash Adjustments	2015	\$191,072		
Miscellaneous Other	2015	\$60,869,617	82%	1
Miscellaneous Other Nonoperating	2015	\$5,422,926	7%	2
		\$73,920,426		
Sale of Surplus	2016	\$326,605		
Unclaimed Cash and Proceeds from Sales of Unclaimed Property	2016	\$4,124,087	2%	3
Confiscated and Forfeited Property	2016	\$2,661,544	1%	
Judgments and Settlements	2016	\$134,395,253	73%	1
Cash Adjustments	2016	(\$58,622)	0%	
Miscellaneous Other	2016	\$39,362,175	21%	2
Miscellaneous Other Nonoperating	2016	\$3,649,037	2%	
		\$184,460,079		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Insurance Recoveries	5 Year Avg	\$55,454	2%	
Gains (Losses)	5 Year Avg	(\$24,426,278)	-975%	
Capital Contributions - State/Local/Direct Federal	5 Year Avg	\$5,432,879	217%	2
Capital Contributions - Indirect Federal	5 Year Avg	\$906,031	36%	3
Capital Contributions	5 Year Avg	\$20,537,356	820%	1
		\$2,505,442		
Insurance Recoveries	2012	\$64,252		3
Gains (Losses)	2012			
Capital Contributions - State/Local/Direct Federal	2012	\$110,289		2
Capital Contributions - Indirect Federal	2012			
Capital Contributions	2012	\$24,218,403	99%	1
		\$24,392,944		
Insurance Recoveries	2013	\$32,423		
Gains (Losses)	2013	\$248,483	1%	
Capital Contributions - State/Local/Direct Federal	2013	\$8,427,035	32%	2
Capital Contributions - Indirect Federal	2013	\$336,200	1%	3
Capital Contributions	2013	\$17,531,636	66%	1
		\$26,575,777		
Insurance Recoveries	2014	\$84,063		
Gains (Losses)	2014	\$7,501,644	22%	2
Capital Contributions - State/Local/Direct Federal	2014	\$2,253,157	7%	3
Capital Contributions - Indirect Federal	2014	\$1,952,189	6%	
Capital Contributions	2014	\$22,156,267	65%	1
		\$33,947,320		
Insurance Recoveries	2015	\$3,156		
Gains (Losses)	2015	(\$124,493,569)	120%	
Capital Contributions - State/Local/Direct Federal	2015	\$4,397,599	-4%	2
Capital Contributions - Indirect Federal	2015	\$513,549		3
Capital Contributions	2015	\$15,461,514	-15%	1
		(\$104,117,751)		
Insurance Recoveries	2016	\$93,375		
Gains (Losses)	2016	(\$5,387,946)	-17%	
Capital Contributions - State/Local/Direct Federal	2016	\$11,976,315	38%	2
Capital Contributions - Indirect Federal	2016	\$1,728,217	5%	3
Capital Contributions	2016	\$23,318,960	73%	1
		\$31,728,921		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
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 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Special or Extra Ordinary Item	5 Year Avg	(\$11,712,504)	114%	
Prior Period Adjustments	5 Year Avg	\$1,196,491	-12%	1
Cumulative Effect of Change in Accounting Principle(s)	5 Year Avg	\$5,143		3
Accrued Revenues/Rec.	5 Year Avg	\$227,133	-2%	2
		(\$10,283,737)		
Special or Extra Ordinary Item	2012			
Prior Period Adjustments	2012			
Cumulative Effect of Change in Accounting Principle(s)	2012			
Accrued Revenues/Rec.	2012	\$1,135,666	100%	1
		\$1,135,666		
Special or Extra Ordinary Item	2013			
Prior Period Adjustments	2013			
Cumulative Effect of Change in Accounting Principle(s)	2013			
Accrued Revenues/Rec.	2013			
		\$0		
Special or Extra Ordinary Item	2014			
Prior Period Adjustments	2014			
Cumulative Effect of Change in Accounting Principle(s)	2014			
Accrued Revenues/Rec.	2014			
		\$0		
Special or Extra Ordinary Item	2015	\$347,872	100%	1
Prior Period Adjustments	2015			
Cumulative Effect of Change in Accounting Principle(s)	2015			
Accrued Revenues/Rec.	2015			
		\$347,872		
Special or Extra Ordinary Item	2016	(\$58,910,390)	111%	
Prior Period Adjustments	2016	\$5,982,454	-11%	1
Cumulative Effect of Change in Accounting Principle(s)	2016	\$25,715		2
Accrued Revenues/Rec.	2016			
		(\$52,902,221)		

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

**CITY OF KENT INTERNAL AUDIT
ALL WASHINGTON COUNTIES (39)
OTHER FINANCING SOURCES**

Source: SAO Local Government Financial Reporting System (unaudited) [<http://sao.wa.gov/local/Pages/LGFRS.aspx>]
[Report generated on August 21, 2018]

Classification	Year	Dollars	Percent	Ranking
Debt Issued	5 Year Avg	\$293,615,495	79%	1
Premiums on Bonds Issued	5 Year Avg	\$8,793,203	2%	
Refunding Long-Term Debt Issued	5 Year Avg	\$47,827,524	13%	2
Disposition of Capital Assets	5 Year Avg	\$21,949,039	6%	3
Insurance Recoveries	5 Year Avg	\$468,989		
		\$372,654,250		
Debt Issued	2012	\$687,000,764	87%	1
Premiums on Bonds Issued	2012	\$9,589,537	1%	
Refunding Long-Term Debt Issued	2012	\$63,961,658	8%	2
Disposition of Capital Assets	2012	\$24,352,311	3%	3
Insurance Recoveries	2012	\$522,067		
		\$785,426,337		
Debt Issued	2013	\$324,817,366	86%	1
Premiums on Bonds Issued	2013	\$13,560,315	4%	3
Refunding Long-Term Debt Issued	2013	\$3,606		
Disposition of Capital Assets	2013	\$40,958,892	11%	2
Insurance Recoveries	2013	\$418,579		
		\$379,758,758		
Debt Issued	2014	\$109,126,946	76%	1
Premiums on Bonds Issued	2014	\$508,261		
Refunding Long-Term Debt Issued	2014	\$10,367,171	7%	3
Disposition of Capital Assets	2014	\$22,764,890	16%	2
Insurance Recoveries	2014	\$356,754		
		\$143,124,022		
Debt Issued	2015	\$282,263,282	64%	1
Premiums on Bonds Issued	2015	\$15,481,871	4%	3
Refunding Long-Term Debt Issued	2015	\$131,448,651	30%	2
Disposition of Capital Assets	2015	\$12,216,271	3%	
Insurance Recoveries	2015	\$208,602		
		\$441,618,677		
Debt Issued	2016	\$64,869,115	57%	1
Premiums on Bonds Issued	2016	\$4,826,033	4%	
Refunding Long-Term Debt Issued	2016	\$33,356,532	29%	2
Disposition of Capital Assets	2016	\$9,452,833	8%	3
Insurance Recoveries	2016	\$838,945	1%	
		\$113,343,458		

* 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	\$8,567,454	3%	2
General Obligation Bonds Issued	5 Year Avg	\$225,597,246	77%	1
Revenue Bonds Issued	5 Year Avg	\$47,822,000	16%	
Special Assessment Bonds Issued	5 Year Avg	\$357,821		
Capital Leases and Installment Sales	5 Year Avg	\$464,549		
Anticipation Notes/Warrants	5 Year Avg	\$59,177		
Other Note/Contracts	5 Year Avg	\$74,403		
Intergovernmental Loans	5 Year Avg	\$6,015,463	2%	3
Other Long-Term Debt Issued	5 Year Avg	\$4,657,381	2%	
		\$293,615,495		
Proceeds of Long-Term Debt - Proprietary Funds Only	2012	\$42,837,270	6%	3
General Obligation Bonds Issued	2012	\$439,424,290	64%	1
Revenue Bonds Issued	2012	\$196,090,000	29%	2
Special Assessment Bonds Issued	2012	\$338,292		
Capital Leases and Installment Sales	2012	\$470,219		
Anticipation Notes/Warrants	2012			
Other Note/Contracts	2012	\$9,000		
Intergovernmental Loans	2012	\$4,113,754	1%	
Other Long-Term Debt Issued	2012	\$3,717,939	1%	
		\$687,000,764		
Proceeds of Long-Term Debt - Proprietary Funds Only	2013			
General Obligation Bonds Issued	2013	\$298,744,835	92%	1
Revenue Bonds Issued	2013	\$2,000,000	1%	
Special Assessment Bonds Issued	2013	\$431,312		
Capital Leases and Installment Sales	2013	\$366,359		
Anticipation Notes/Warrants	2013	\$295,887		
Other Note/Contracts	2013			
Intergovernmental Loans	2013	\$12,945,928	4%	2
Other Long-Term Debt Issued	2013	\$10,033,045	3%	3
		\$324,817,366		
Proceeds of Long-Term Debt - Proprietary Funds Only	2014			
General Obligation Bonds Issued	2014	\$72,121,465	66%	1
Revenue Bonds Issued	2014	\$32,525,000	30%	2
Special Assessment Bonds Issued	2014	\$246,019		
Capital Leases and Installment Sales	2014	\$140,989		
Anticipation Notes/Warrants	2014			
Other Note/Contracts	2014	\$360,016		
Intergovernmental Loans	2014	\$3,508,125	3%	3
Other Long-Term Debt Issued	2014	\$225,331		
		\$109,126,945		
Proceeds of Long-Term Debt - Proprietary Funds Only	2015			
General Obligation Bonds Issued	2015	\$267,765,866	95%	1
Revenue Bonds Issued	2015	\$8,495,000	3%	2
Special Assessment Bonds Issued	2015			
Capital Leases and Installment Sales	2015	\$989,424		
Anticipation Notes/Warrants	2015			
Other Note/Contracts	2015	\$3,000		
Intergovernmental Loans	2015	\$1,258,781		
Other Long-Term Debt Issued	2015	\$3,751,212	1%	3
		\$282,263,283		

Classification	Year	Dollars	Percent	Ranking
Proceeds of Long-Term Debt - Proprietary Funds Only	2016			
General Obligation Bonds Issued	2016	\$49,929,772	77%	1
Revenue Bonds Issued	2016			
Special Assessment Bonds Issued	2016	\$773,483		
Capital Leases and Installment Sales	2016	\$355,754	1%	
Anticipation Notes/Warrants	2016			
Other Note/Contracts	2016			
Intergovernmental Loans	2016	\$8,250,726	13%	2
Other Long-Term Debt Issued	2016	\$5,559,380	9%	3
		\$64,869,115		

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