

2021 REVENUE MANUAL

This Revenue Manual includes:

- 2017 – 2020 actual results
- 2021 amended budget (through Council approved Budget Amendment #3 and December 2021 Mayor Debit/Credit)

December 2021

Dear Reader:

The purpose of this document is to provide the City Council and the general public a clear understanding of the major sources of City revenues and the laws and regulations governing each source.

As with any organization, prudent long-term financial planning and a clear understanding of the available sources of revenue are critical to the sustainability of public services. This document provides the reader a general understanding of each of the City's major sources of revenue, the respective local and State regulations that govern each source, and a presentation of the historical (2017-2020) and forecasted (2021) performance of each revenue source.

If after reviewing this document you have remaining questions, please contact the Finance Department at (253) 804-5019.

Sincerely,

Jamie Thomas, Finance Director

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Introduction

Washington State laws provide cities with the power to establish and levy taxes, fees and charges for the purposes of financing government services. The City of Auburn collects revenue from these sources and deposits them into one of 38 funds managed by the City. Separate fund accounting is used to reflect legal restrictions imposed by these funds by either State law or City code (for example, rate revenues collected for water utility operations are deposited into the Water Utility Fund and are, by law, limited for the purpose of financing the operating and capital needs of the water utility).

The **General Fund** is the City's largest fund and is used to account for the majority of City resources. Approximately three-quarters of the City's General Fund revenues are derived from three sources: property taxes (approximately 30%); sales and use tax (approximately 25%); and utility taxes (approximately 19%). The remainder of the City's resources are derived from licenses and permits, planning and permitting fees and charges, Park, Arts and Recreation program fees, fines and penalties, intergovernmental payments for services, and other miscellaneous sources such as investment interest and rental income.

Other major funds (and sources of City revenue) include water, sewer, storm drainage and solid waste utility rate revenues, airport fees, charges, rents, real estate excise taxes, and mitigation/impact fees assessed upon new commercial and residential construction. Revenues collected from these sources are limited in purpose and can only be used to benefit specific programs as described above.

Revenue Manual – A Reader’s Guide

The presentation and discussion of the City’s revenues herein are shown as follows:

REVENUE: ELECTRIC UTILITY TAX

A

Revenue source and description.

DESCRIPTION: Electric utility taxes are used to support general City operations and arterial street improvements.

HISTORICAL DATA:

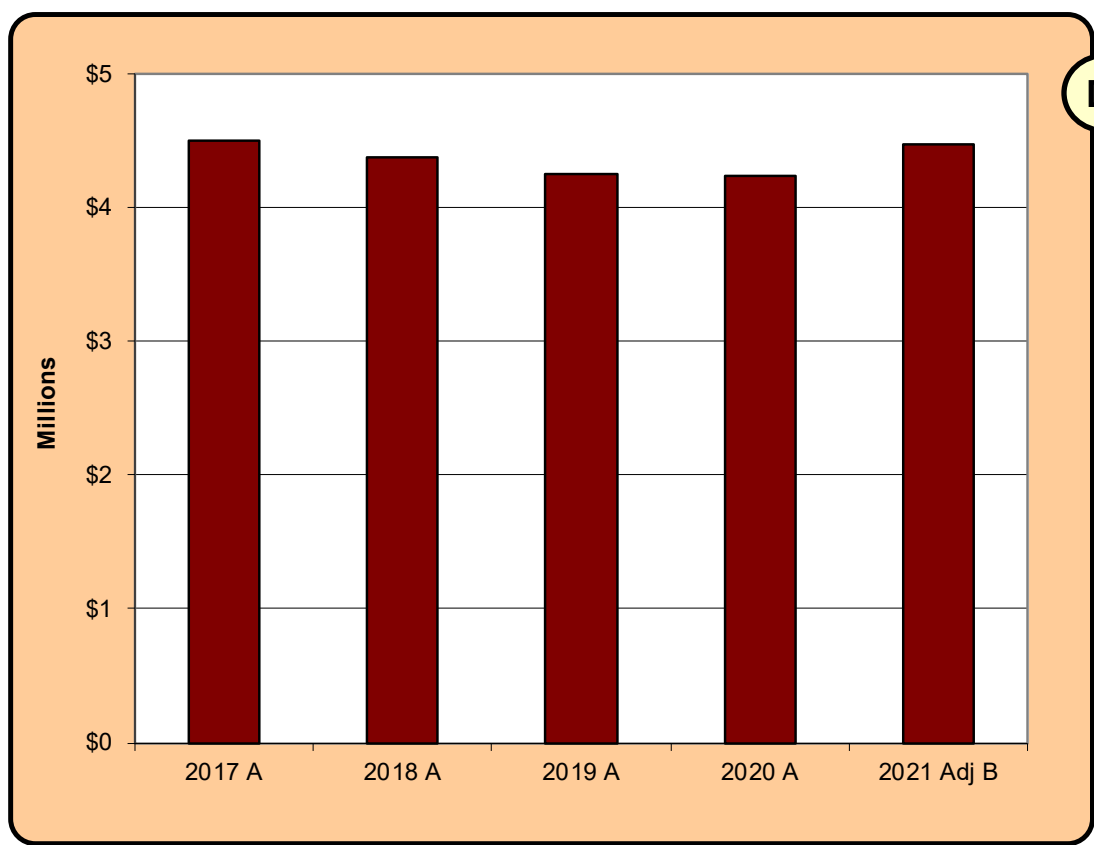
B

'A' represents actual revenues certified by the Washington State Auditor's Office.

C

'Adj B' represents adjusted budget as approved by City Council.

General Fund and Fund 105	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 4,503,694	\$ 4,381,865	\$ 4,255,077	\$ 4,243,154	\$ 4,467,800



D

Historical collections, presented both in tabular and graphic formats.

BASE: The tax is applied on the total gross revenues received from the operation of electrical and power business enterprises within the City.

E

Basis for calculation or assessment of City revenue source; including legislative basis (Auburn City Code and State law).

AUBURN CITY CODE: 3.88.040: Levy authority of 6.0% tax rate. The City levies the maximum rate allowed under State law.

REVISED CODE OF WA: 35.21.870: Establishes the City’s authority to assess a utility tax on electricity, telephone, natural gas, or steam energy and limits the tax to a maximum of six percent (6.0%).

Revenue Sources by Category – 2021 Adjusted Budget

	Page Number	2021 Adjusted Budget	Percent of Total
TAXES			
Property	8	\$ 23,058,300	13.8%
Sales & Use	11	19,454,400	11.6%
Cable Utility	15	2,072,300	1.2%
City Utility	16	7,196,500	4.3%
Electric Utility	17	4,467,800	2.7%
Natural Gas Utility	18	1,470,300	0.9%
Solid Waste Utility - External	19	131,300	0.1%
Telephone Utility	20	918,500	0.5%
Admissions	21	320,000	0.2%
Gambling	22	307,000	0.2%
Hotel/Motel Excise	24	135,000	0.1%
Leasehold Excise	25	210,000	0.1%
Real Estate Excise Tax (REET)	26	1,900,000	1.1%
Sub-Total		\$ 61,641,400	36.9%
LICENSES, PERMITS AND OTHER FEES/CHARGES			
Business Licenses	29	\$ 440,400	0.3%
Mitigation/Impact Fees	30	1,130,400	0.7%
Park Fees	31	2,291,630	1.4%
Permit Fees	32	1,524,000	0.9%
Animal Licenses	33	120,000	0.1%
Planning and Development Fees	34	1,436,430	0.9%
Sub-Total		\$ 6,942,860	4.2%
INTERGOVERNMENTAL REVENUES			
Law Enforcement Services	36	\$ 984,300	0.6%
Criminal Justice Sales Tax	37	348,000	0.2%
Federal/State/Local Grants	38	13,988,682	8.4%
Liquor Excise & Profits	39	1,115,500	0.7%
Marijuana Excise Tax	40	183,600	0.1%
Motor Vehicle Fuel Tax	41	1,673,300	1.0%
Muckleshoot Casino	42	925,000	0.6%
Streamlined Sales Tax	43	1,000,000	0.6%
Sub-Total		\$ 20,218,382	12.1%
FINES, PENALTIES AND OTHER REVENUES			
Fines and Penalties	45	\$ 750,000	0.4%
Fire Insurance Premiums	46	87,500	0.1%
Investment Income	47	1,083,930	0.6%
Rental Income	48	1,063,750	0.6%
Sub-Total		\$ 2,985,180	1.8%
ENTERPRISE FUND REVENUES			
Airport	50	\$ 1,642,000	1.0%
Cemetery	51	1,246,500	0.7%
Water Utility	52	16,341,200	9.8%
Sewer Utility	53	29,920,980	17.9%
Storm Drainage Utility	54	10,607,050	6.3%
Solid Waste Utility	55	15,607,700	9.3%
Sub-Total		\$ 75,365,430	45.1%
Grand Total		\$ 167,153,252	100.0%

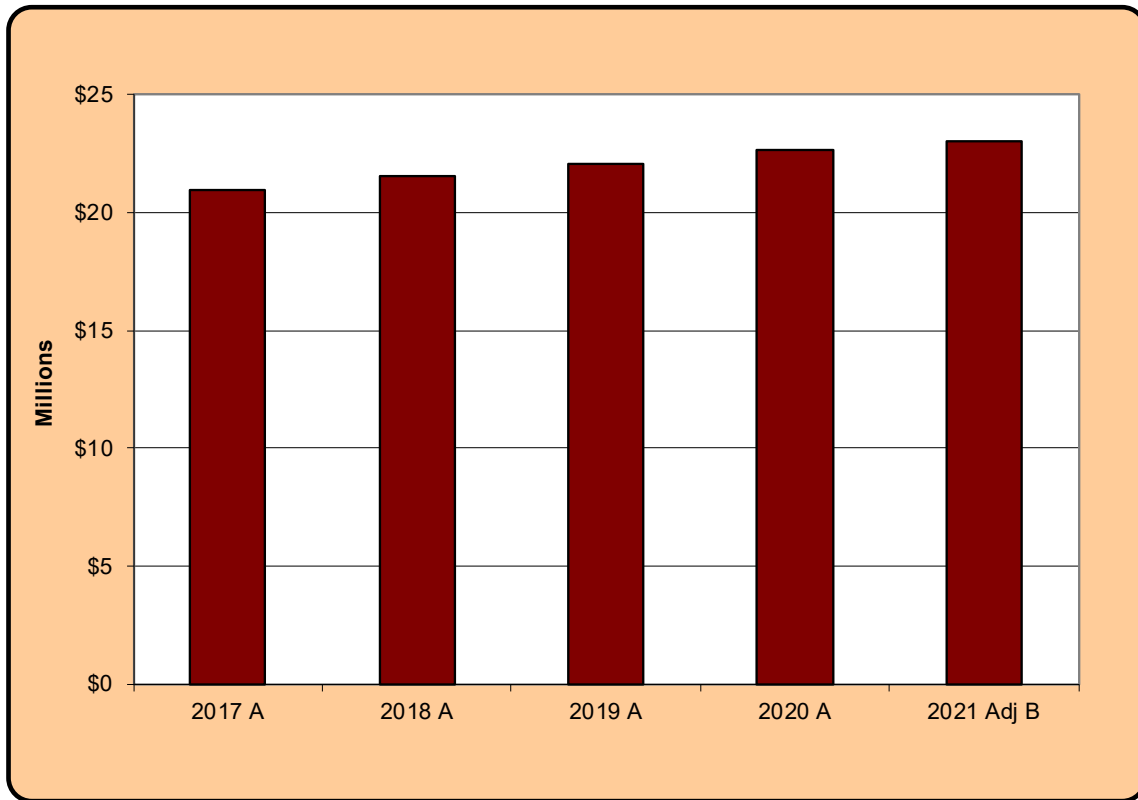
Taxes

REVENUE: PROPERTY TAX

DESCRIPTION: Property tax is a tax placed on each piece of property within the City. This revenue is used to support general governmental purposes. Rates are expressed in dollars per \$1,000 of assessed value (AV).

HISTORICAL DATA:

<i>General Fund and Fund 321</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total Property Tax	\$ 20,976,384	\$ 21,561,924	\$ 22,057,798	\$ 22,688,691	\$ 23,058,300
Total Assessed Value (Billions)	\$ 8.967	\$ 9.722	\$ 10.700	\$ 11.490	\$ 12.380
City Levy Rate per \$1,000 of AV	\$ 2.05	\$ 2.20	\$ 2.03	\$ 1.92	\$ 1.82



BASE: All land, buildings and residential homes within City limits.

AUBURN CITY CODE: Each year the City adopts a Property Tax rate by ordinance. The ordinance is not codified.

REVISED CODE OF WA: 84.52.043: Establishes maximum levy rates for the various types of taxing districts (state, counties, cities, etc.).
84.55.010: Establishes a limitation on the increase in regular property taxes for taxing districts.

**PROPERTY TAX
LEVY RATES**

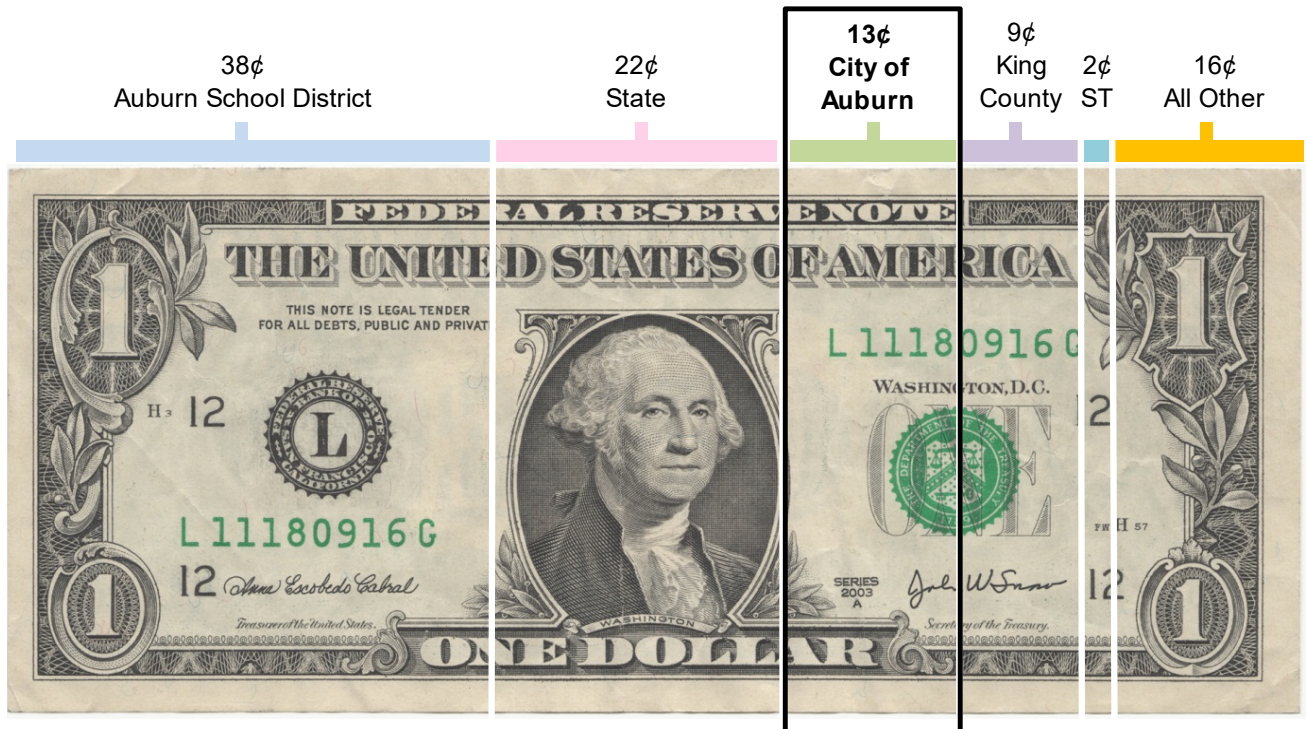
The following table summarizes the local and overlapping regular and special property tax levy rates for the City of Auburn. Note there are several overlapping districts throughout the City of Auburn as well as several school districts; this includes only Auburn School District.

	2019	2020	2021
Direct regular and special levies			
City of Auburn [a]	\$1.92435	\$1.81928	\$1.76739
Overlapping regular and special levies			
Auburn School District	3.81351	5.19948	5.20244
King County	1.21906	1.23953	1.24688
State of Washington	2.62922	3.02799	3.08823
Port of Seattle	0.12266	0.11944	0.11984
Emergency Medical Services	0.21762	0.26500	0.26499
Hospital District	0.41673	0.40069	0.38511
King County Library District	0.37441	0.36040	0.35733
Sound Transit (ST)	0.20700	0.19937	0.19709
Valley Regional Fire Authority	0.92352	0.86897	1.10439
King County Flood Zone	0.09660	0.09199	0.08909
Subtotal – overlapping levies	\$10.02033	\$11.77286	\$12.05539
Total	\$11.94468	\$13.59214	\$13.82278

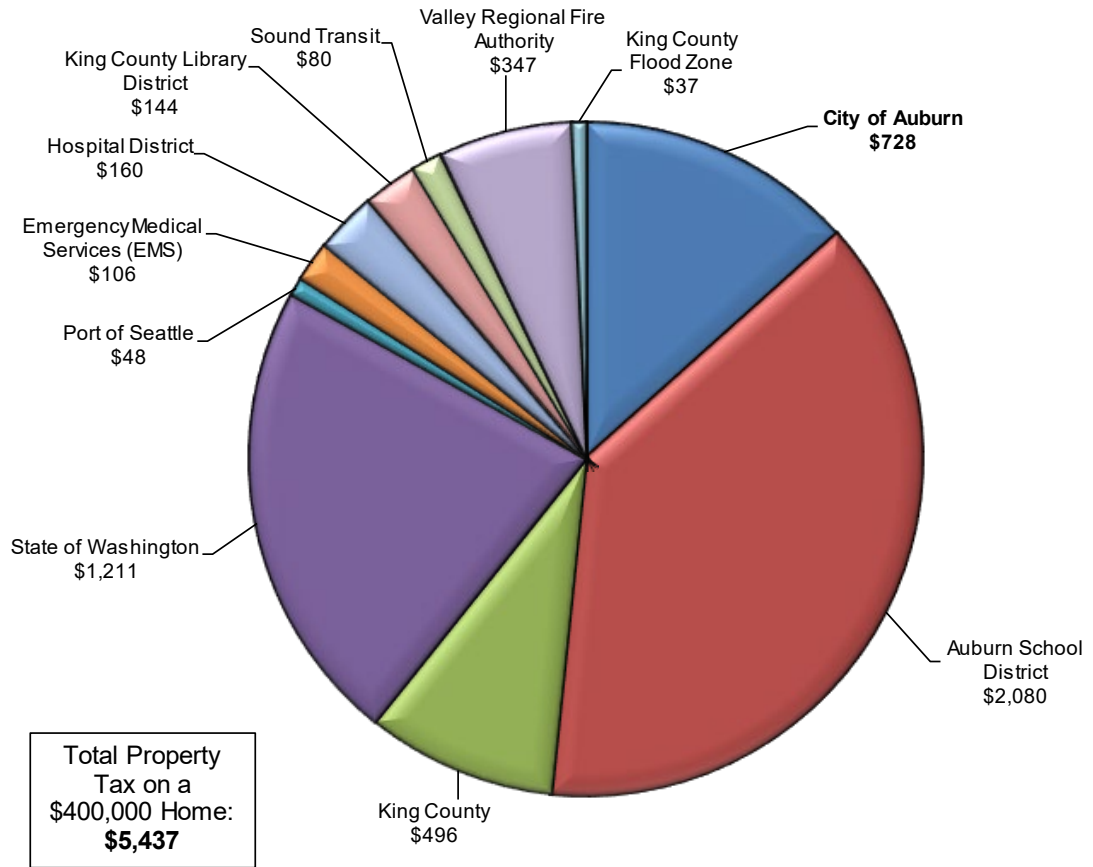
Source: King and Pierce County Department of Assessments

[a] The maximum City levy rate is \$2.6277. Rates are expressed in dollars per \$1,000 of assessed value (AV).

Where Your 2021 Property Tax Dollars Go



Property Tax Levied on a \$400,000 Home - 2021 Where it Goes



REVENUE: SALES AND USE TAX

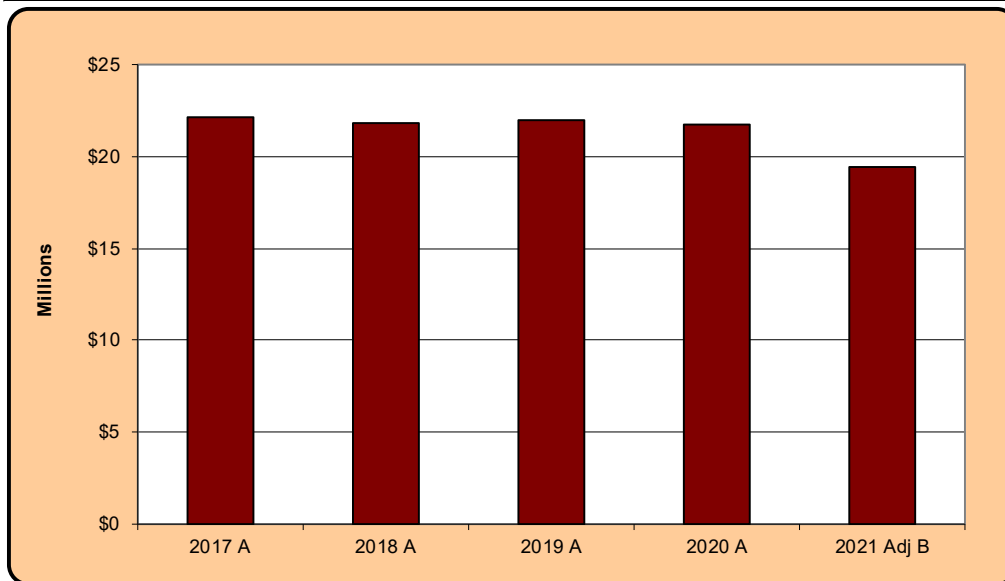
DESCRIPTION: Revenue from sales taxes are used to support general City services. From 2013 through 2018 a portion of sales taxes were used to support local street repair and maintenance. The sales tax rate for the City of Auburn is 10.1% in the King County section of the City, and 9.9% in the Pierce County section of the City. In 2017, the Marketplace Fairness Act (MFA) Engrossed House Bill 2163 was passed in order to capture the retail sales tax lost from internet and remote sales. While MFA revenues are incremental revenue to the City – the bill phases out and will eliminate the streamlined sales tax mitigation payments to local governments. Effective in 2019, the Washington State Legislature approved Substitute House Bill 1406 which allows cities to impose a local sales and use tax to provide supportive housing.

The following table provides a breakdown of the sales tax rate:

	King County	Pierce County
State Rate	6.50%	6.50%
City Rate	0.85%	0.85%
County Rate	0.15%	0.15%
Housing and Related Services	0.10%	0.00%
Transportation (METRO)	0.90%	0.60%
Regional Transit Authority	1.40%	1.40%
Mental Health Local Tax	0.10%	0.00%
Criminal Justice Local Tax	0.10%	0.10%
Juvenile Facility Local Tax	0.00%	0.10%
Zoo and Aquarium Local Tax	0.00%	0.10%
Emergency Communications	0.00%	0.10%
	10.10%	9.90%

HISTORICAL DATA:

General Fund, Fund 103, Fund 231 and Fund 232	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Sales & Use Tax	\$ 17,773,283	\$ 18,271,023	\$ 18,943,235	\$ 19,074,131	\$ 17,046,700
Sales Tax Credit for Annexation*	2,085,949	1,056,364	373,279	-	-
Criminal Justice Sales Tax	2,038,296	2,265,557	2,415,647	2,265,134	2,034,000
LRF Sales Tax Credit	259,859	250,610	254,494	260,518	250,000
Affordable & Supportive Housing Tax	-	-	98	149,445	123,700
Total	\$ 22,157,387	\$ 21,843,555	\$ 21,986,754	\$ 21,749,228	\$ 19,454,400



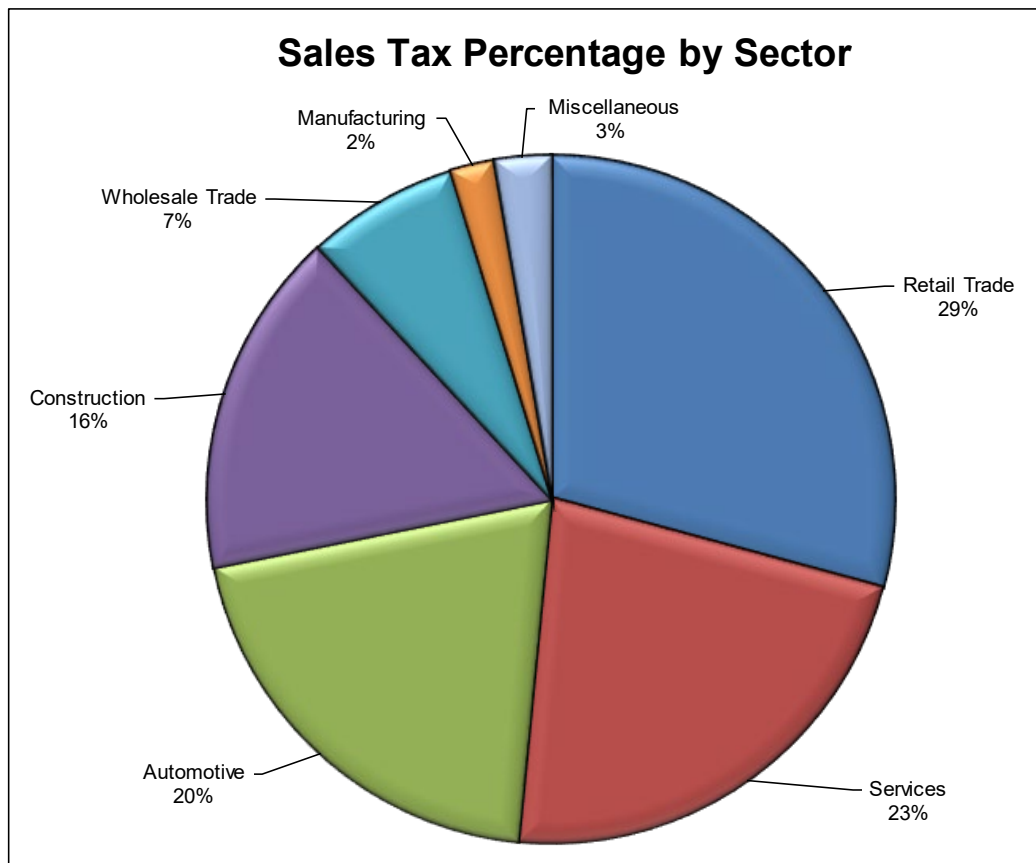
*2019 was the last year the City of Auburn received this revenue source.

BASE: This tax is imposed on all personal and business purchases of tangible property.

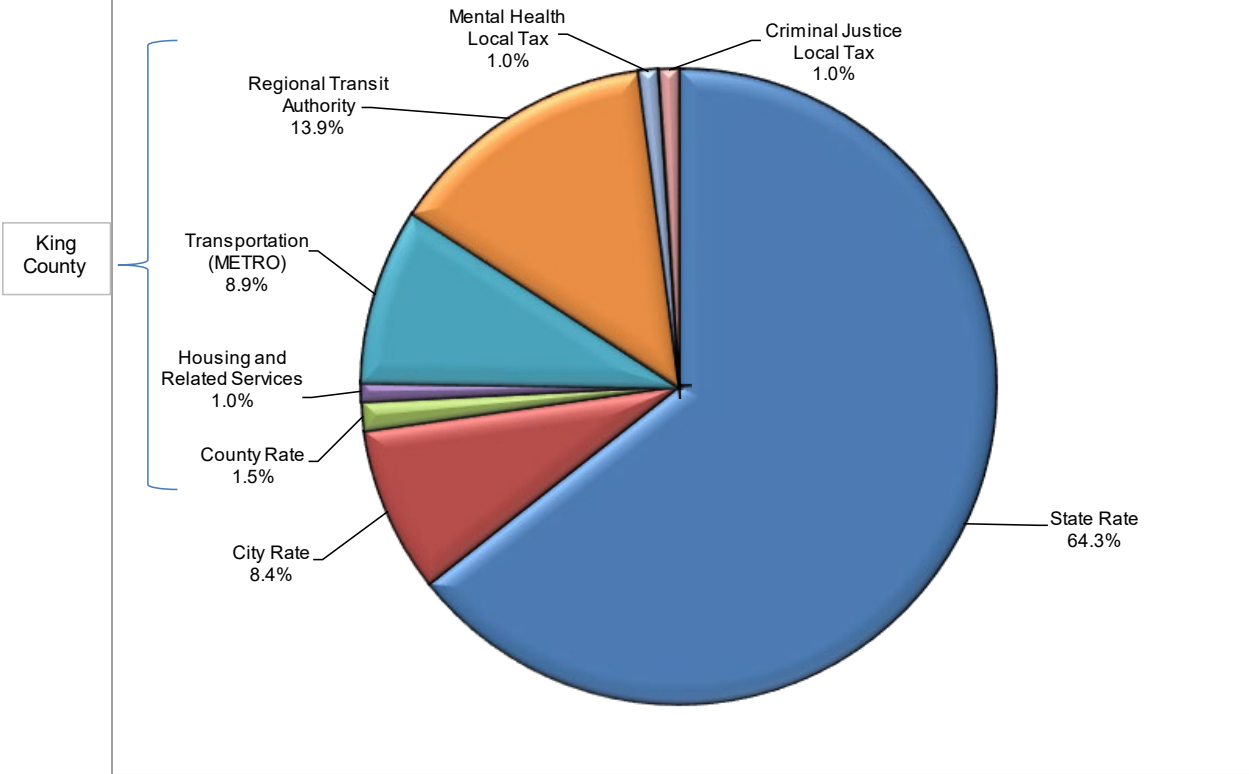
AUBURN CITY CODE: 3.60.010 A: Authorizes sales and use tax.
3.60.010 B: Authorizes the 20 year affordable housing tax.

REVISED CODE OF WA: 82.14: Provides authorization to the City to tax all taxable retail sales and use events.
82.13: Provides authorization of the Marketplace Fairness Act.
82.14.540: Provides authorization for the affordable and supportive housing sales and use tax.

CITY ECONOMIC PROFILE: The City has a diverse economy with roughly half of the City’s sales taxes derived from retail activity and services. The following pie chart illustrates the major sources for the City’s retail sales and use taxes for the latest 12-month period ending December 2020.



Sales Taxes - Where They Go?



Where Your 2021 Sales Tax Dollars Go



Summary of Utility and Other Tax Rates

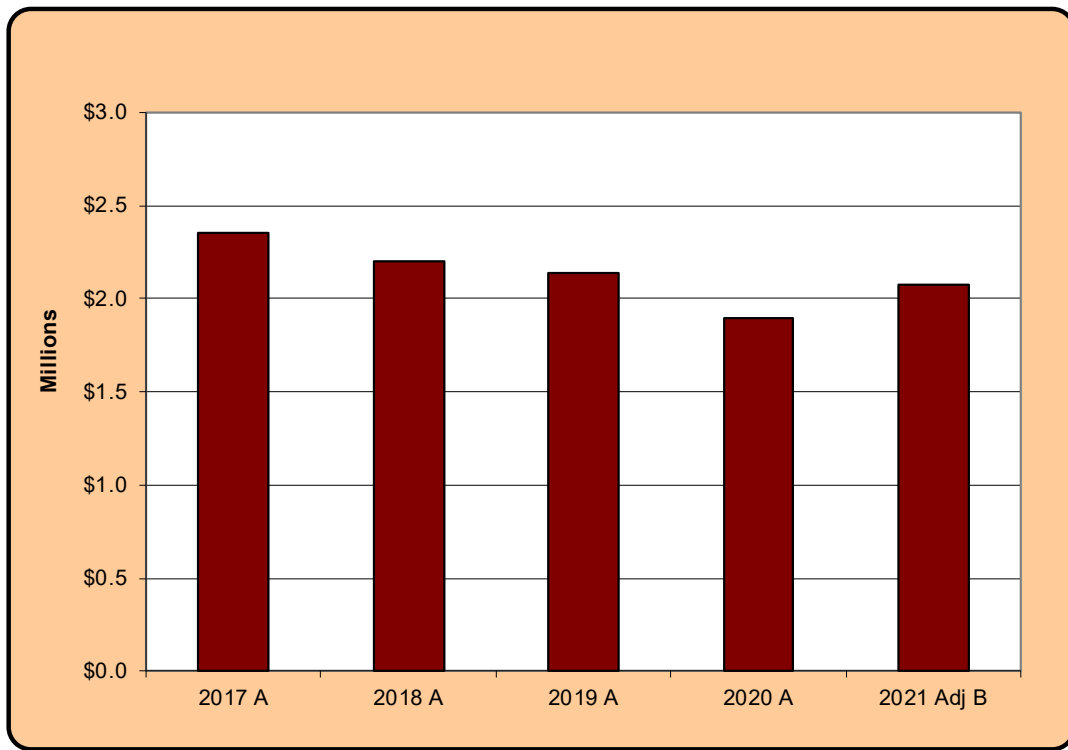
Tax	Maximum Allowable under State Law	Current Authorized under City Code	Auburn City Code
Cable Utility Tax	6.0%	6.0%	3.42
Cable Franchise Fee	5.0%	5.0% (Authorized under current Fee Schedule)	See Fee Schedule
City Utility Taxes (Water, Sewer, Storm, Solid Waste)	No limit.	10.0%	3.40.010 3.41.010 (Solid Waste)
Electric Utility Tax	6.0%	6.0%	3.88.040
Natural Gas Utility Tax	6.0%	6.0%	3.88.040
Solid Waste Tax - External	No limit.	10.0%	3.41.010
Telephone Utility Tax	6.0%	6.0%	3.84.040
Admission Tax	5.0%	5.0%	3.52.010
Gambling Tax Card games Punchboards/Pull tabs For profit Not for profit Amusement Games Bingo and Raffles	20.0% of gross receipts 10.0% of net receipts 10.0% of net receipts 2.0% of net receipts 5.0% of net receipts	4.0% of gross revenue 10.0% of net receipts 10.0% of net receipts 2.0% of net receipts 5.0% of net receipts	3.80.010
Hotel/Motel Tax	2.0%	1.0%	3.58.010
Leasehold Excise Tax	4.0%	4.0%	3.44.010
Real Estate Excise Tax	0.5% (REET 1 and 2)	0.5% (REET 1 and 2)	3.56.010

REVENUE: CABLE UTILITY TAX AND FRANCHISE FEE

DESCRIPTION: Cable utility tax and franchise fee revenues are used to support general governmental services and the City’s Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Cable Franchise Fee (GF)	\$ 1,009,823	\$ 938,455	\$ 910,166	\$ 676,103	\$ 876,900
Cable Utility Tax (5% - GF; New 2017)	1,067,745	1,000,420	1,015,147	1,154,951	960,000
Cable Utility Tax (1% - F105)	213,549	200,084	145,112	(0)	175,400
Cable Franchise Fee - Capital (GF)	63,763	65,201	63,854	60,243	60,000
Total	\$ 2,354,880	\$ 2,204,160	\$ 2,134,279	\$ 1,891,297	\$ 2,072,300



BASE: Gross revenues of the cable and satellite franchises.

AUBURN CITY CODE: 3.42: Establishes the City's authority to levy a 6.0% cable utility tax. Of this 6.0% utility tax, 5.0% is relegated for use by the City in support of its police, public safety and criminal justice system and the remaining 1.0% is for use to preserve its arterial street system. The maximum tax rate allowable under State law is 6.0%.

Franchise fee of 5.0% of gross revenue, as set by the City of Auburn Fee Schedule.

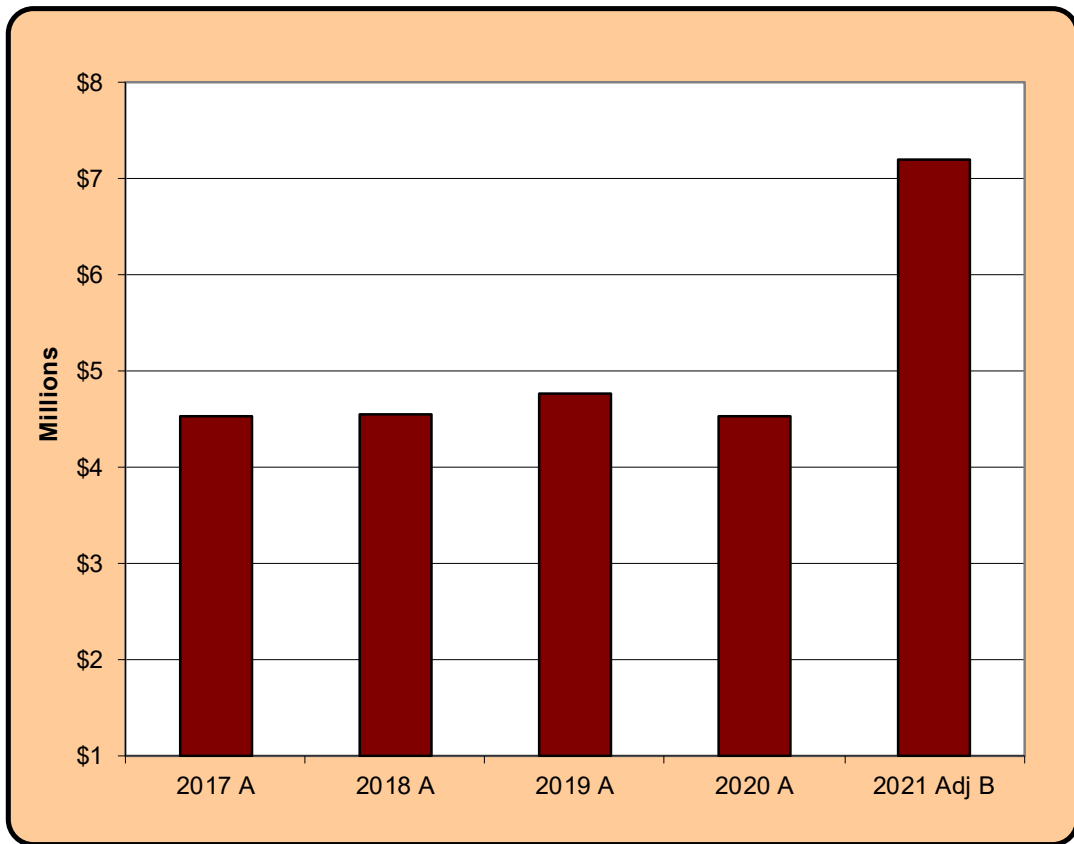
REVISED CODE OF WA: 35.21.860: Cities and counties may grant franchises.

REVENUE: CITY UTILITY TAXES

DESCRIPTION: Utility taxes are used to support general City operations and the City's Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Interfund Sewer Taxes	\$1,877,965	\$1,877,123	\$1,965,792	\$1,790,158	\$3,060,800
Interfund Water Taxes	1,075,841	1,090,593	1,143,531	1,085,997	1,726,700
Interfund Solid Waste Taxes	844,740	872,143	899,198	905,956	1,296,900
Interfund Storm Taxes	741,716	712,647	751,708	761,325	1,112,100
Total	\$4,540,263	\$4,552,505	\$4,760,229	\$4,543,436	\$7,196,500



BASE: Total revenues from City utility funds.

AUBURN CITY CODE: 3.40.010: Establishes the City's authority to assess a 10.0% tax effective January 1, 2021.

REVISED CODE OF WA: 82.16: Defines public utility tax.

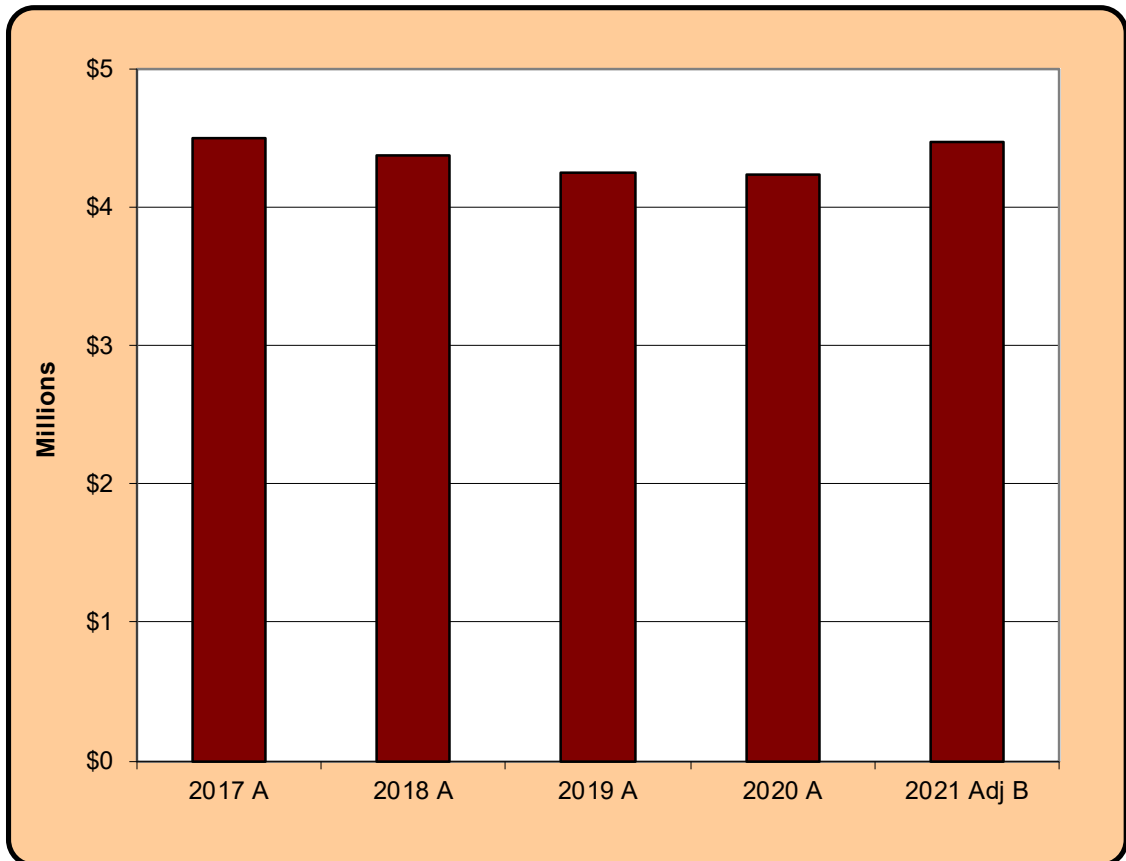
35.22.280: Authority to levy and collect taxes. There are no restrictions on the tax rate.

REVENUE: ELECTRIC UTILITY TAX

DESCRIPTION: Electric utility taxes are used to support general City operations and the City's Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 4,503,694	\$ 4,381,865	\$ 4,255,077	\$ 4,243,154	\$ 4,467,800



BASE: The tax is applied on the total gross revenues received from the operation of electrical and power business enterprises within the City.

AUBURN CITY CODE: 3.88.040: Levy authority of 6.0% tax rate. The City levies the maximum rate allowed under State law.

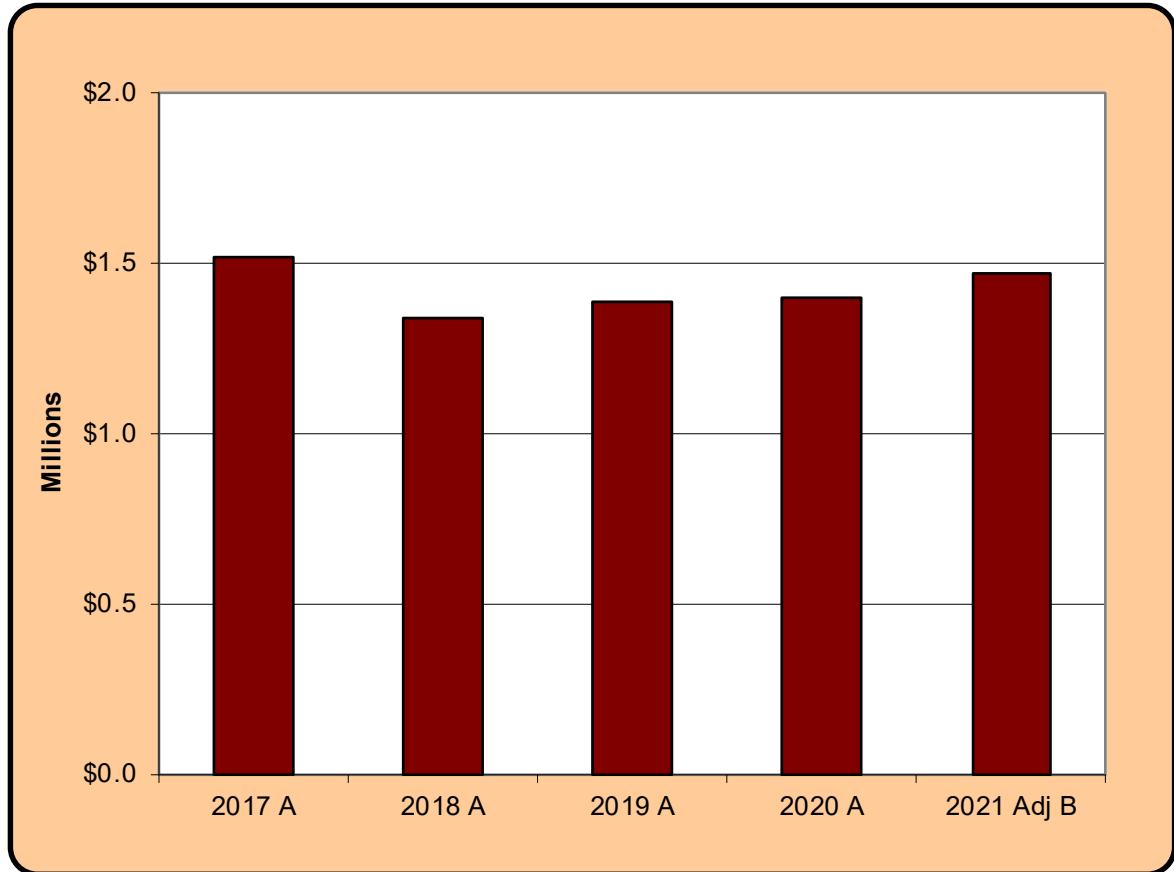
REVISED CODE OF WA: 35.21.870: Establishes the City's authority to assess a utility tax on electricity, telephone, natural gas, or steam energy and limits the tax to a maximum of six percent (6.0%).

REVENUE: NATURAL GAS TAX

DESCRIPTION: Natural gas utility taxes are used to support general City operations and the City’s Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 1,514,503	\$ 1,336,287	\$ 1,388,156	\$ 1,397,518	\$ 1,470,300



BASE: The utility tax is based on the gross revenues from the operation of a public or privately owned utility. This is a use tax imposed on the individual consumer for the privilege of using natural gas.

AUBURN CITY CODE: 3.61.010: Imposes use tax.
3.88.040: Levy authority of 6.0% tax rate. The City levies the maximum rate allowed under State law.

REVISED CODE OF WA: 35.21.870: Establishes the City’s authority to assess a utility tax on electricity, telephone, natural gas, or steam energy and limits the tax to a maximum of six percent (6.0%).

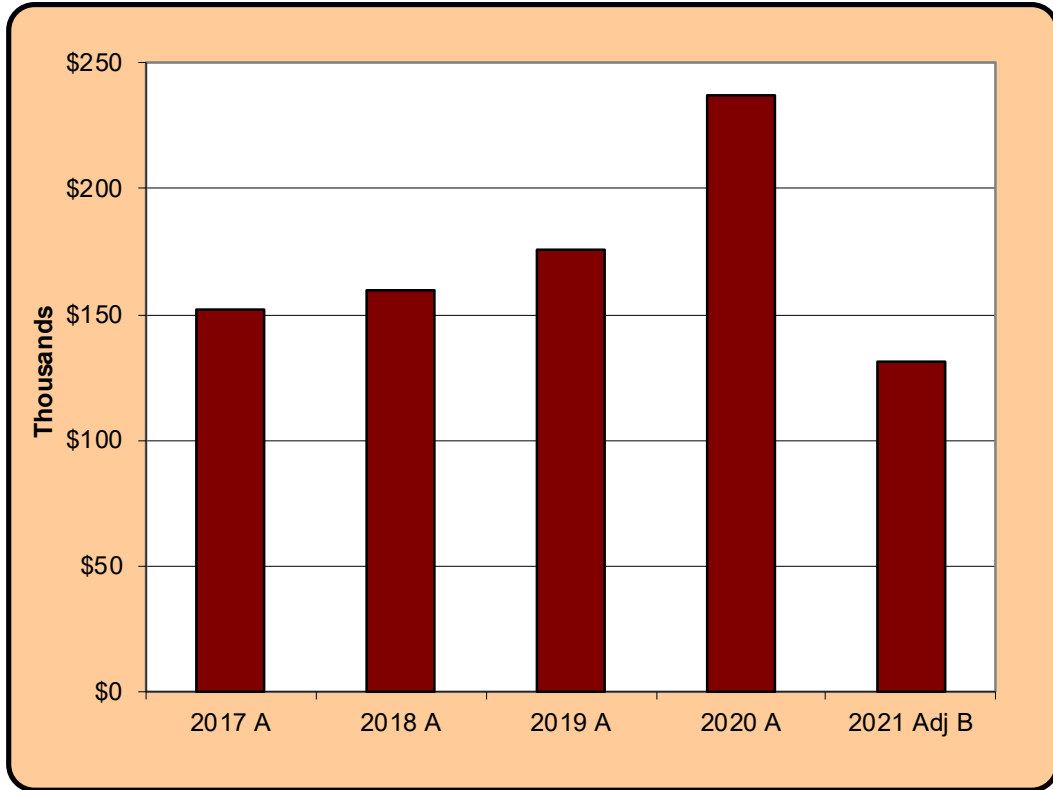
82.14.230: Authorizes a city to impose a natural gas or manufactured use tax.

REVENUE: SOLID WASTE TAX - EXTERNAL

DESCRIPTION: Solid waste utility taxes are used to support general City operations and the City’s Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 152,227	\$ 159,393	\$ 175,941	\$ 236,838	\$ 131,300



BASE: The tax is applied on the total gross income derived from solid waste enterprises in the City, including garbage, recyclables and yard debris. This tax revenue is collected solely from external refuse haulers operating within the City and does not include the customer base serviced by the City of Auburn (see Solid Waste Utility Revenues on page 55).

AUBURN CITY CODE: 3.41.010: Levy authority of 10.0% tax rate effective January 1, 2021.

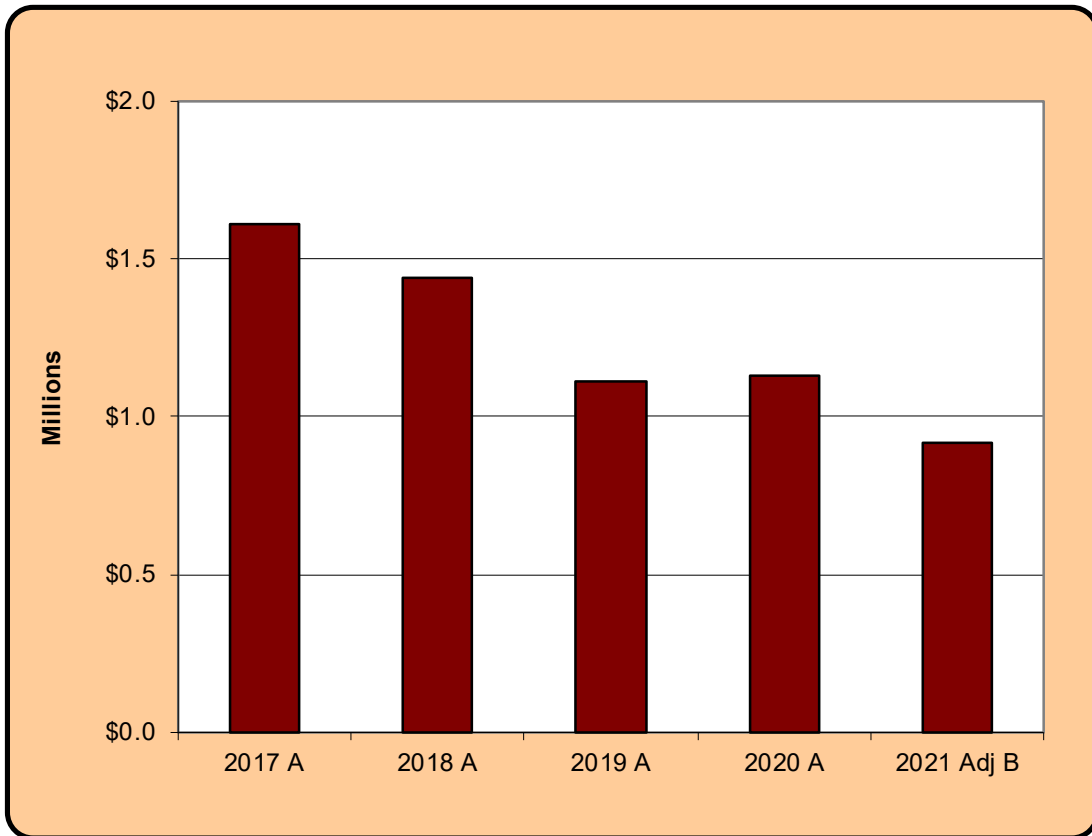
REVISED CODE OF WA: 82.18: Establishes the City’s authority to assess a solid waste utility tax.

REVENUE: TELEPHONE TAX

DESCRIPTION: Telephone utility taxes are used to support general City operations and the City’s Arterial Street Preservation program.

HISTORICAL DATA:

<i>General Fund and</i>					
<i>Fund 105</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 1,611,620	\$ 1,437,591	\$ 1,112,466	\$ 1,129,155	\$ 918,500



BASE: A telephone business is defined as a business that provides access to a local telephone network, local telephone network switching service, toll service, cellular phone service, or coin phone service.

AUBURN CITY CODE: 3.84.010: Defines the telephone business.

3.84.040: Authorizes a tax of six percent (6.0%) on total gross operating receipts. The City levies the maximum rate.

REVISED CODE OF WA: 35.21.870: Establishes the City’s authority to assess a utility tax on electricity, telephone, natural gas, or steam energy and limits the tax to a maximum of six percent (6.0%).

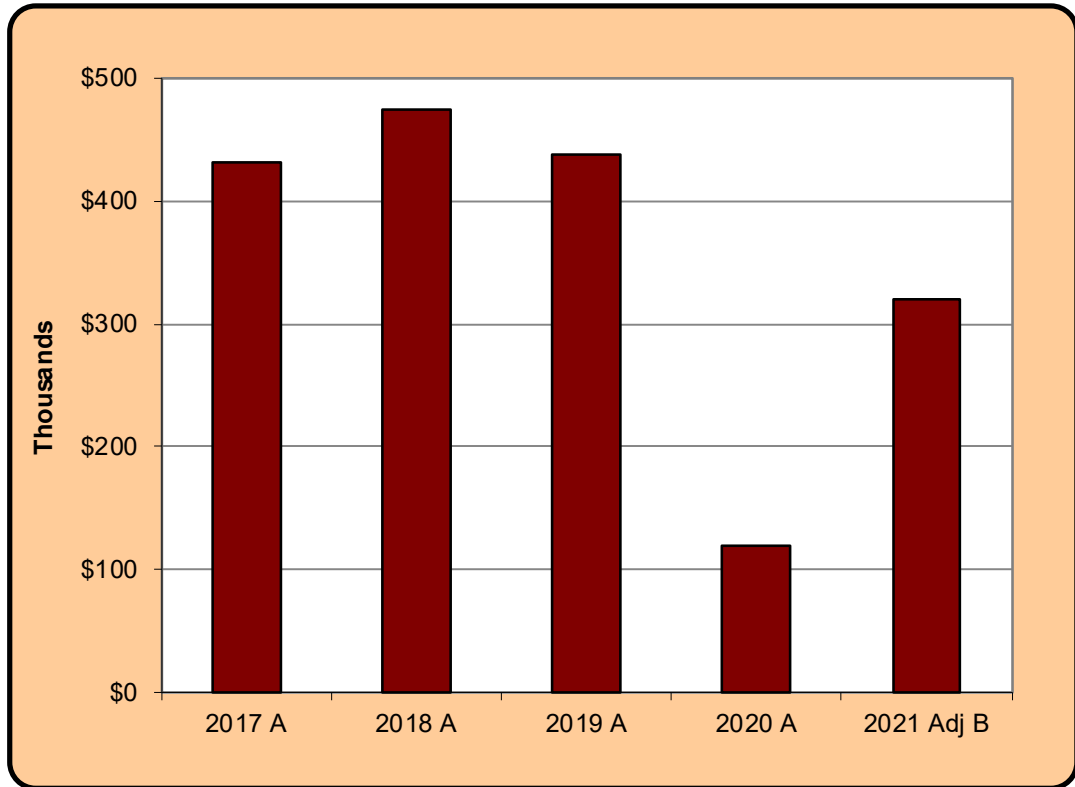
82.04.065: Defines telephone, telecommunications, and ancillary services.

REVENUE: ADMISSION TAX

DESCRIPTION: Admissions taxes are used to support general City operations.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 430,605	\$ 474,886	\$ 438,042	\$ 119,682	\$ 320,000



BASE: Tax is placed on charges for general admission, season tickets, cover charges, parking charges, etc. The tax is also included on food and beverage if entertainment is provided. The City levies an admission tax of five percent (5.0%). By City policy, admission taxes collected from the Auburn Golf Course are collected and transferred to this General Fund account.

AUBURN CITY CODE: 3.52.010: Authorizes a tax of five percent (5.0%).

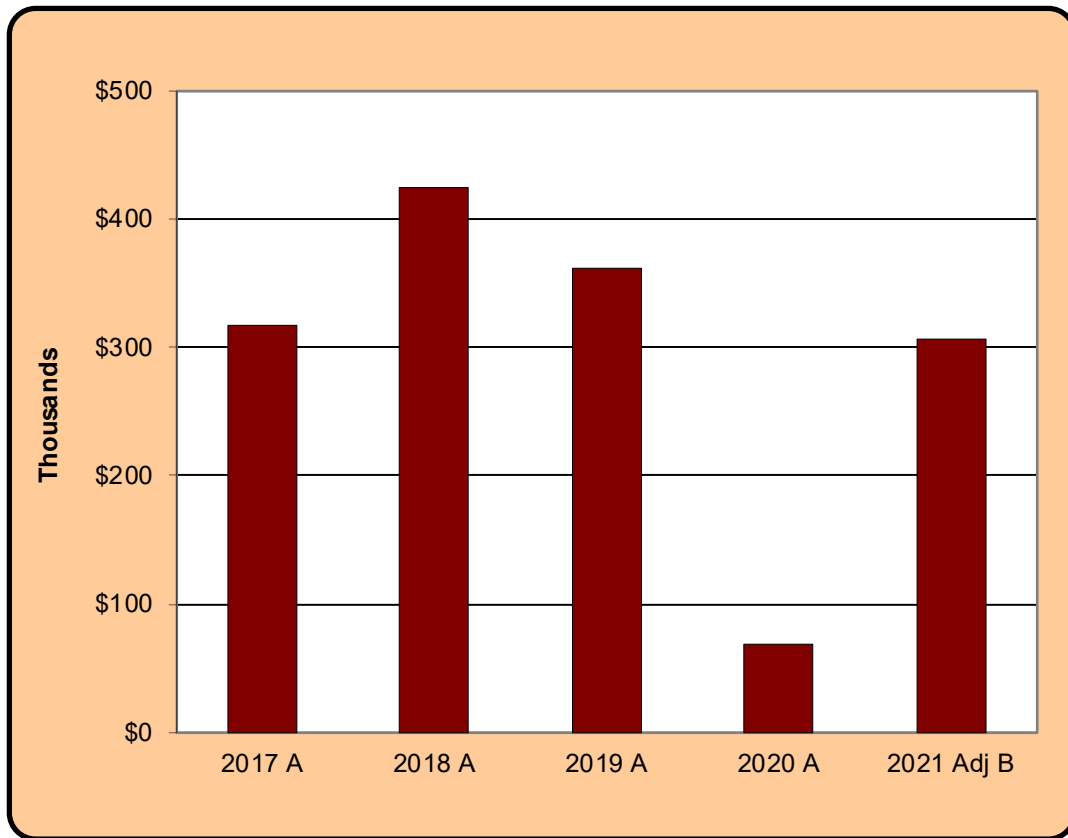
REVISED CODE OF WA: 35.21.280: Authorizes a city to establish a tax on admissions, up to a maximum of 5.0%.

REVENUE: GAMBLING TAX

DESCRIPTION: This tax applies to all card games, punch board games, pull tabs, bingo games, raffles, and amusement games played within the City limits.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Card Games	\$ 280,876	\$ 257,601	\$ 238,365	\$ 44,707	\$ 214,000
Amusement Games	2,148	144,233	103,856	21,718	82,000
Punch Board and Pull Tabs	31,391	21,387	20,227	2,162	11,000
Bingo and Raffles	2,181	1,861	-	-	-
Total	\$ 316,596	\$ 425,082	\$ 362,449	\$ 68,587	\$ 307,000



BASE: Based on gross or net receipts of gambling within the City limits, as prescribed by State law. Net receipts are defined as gross receipts less amounts awarded as cash and merchandise.

AUBURN CITY CODE: 3.80.030: Authorizes a city to tax any person, association or organization engaging in gambling activities pursuant to a State license.

**REVISED
CODE OF
WA:**

9.46.110: Authorizes this tax on gross receipts of gambling activities.

9.46.113: States that the tax collected on gambling activities must be used primarily for the purpose of public safety.

The following table summarizes the gambling taxes in effect.

Activity Type	Auburn Tax	Allowed by RCW
Card Games	4.0% of gross receipts	20.0% of gross receipts
Punchboards and Pull-Tabs		
For-Profit	10.0% of net receipts	5.0% of gross receipts or 10.0% of net receipts
Non-Profit	10.0% of net receipts	10.0% of net receipts
Amusement Games*	2.0% of net receipts	2.0% of net receipts
Bingo* and Raffles**	5.0% of net receipts	5.0% of net receipts

** For amusement and bingo games, charitable or nonprofit organizations with no paid operating and management personnel and combined net receipts of \$5,000 or less are exempt from taxation.*

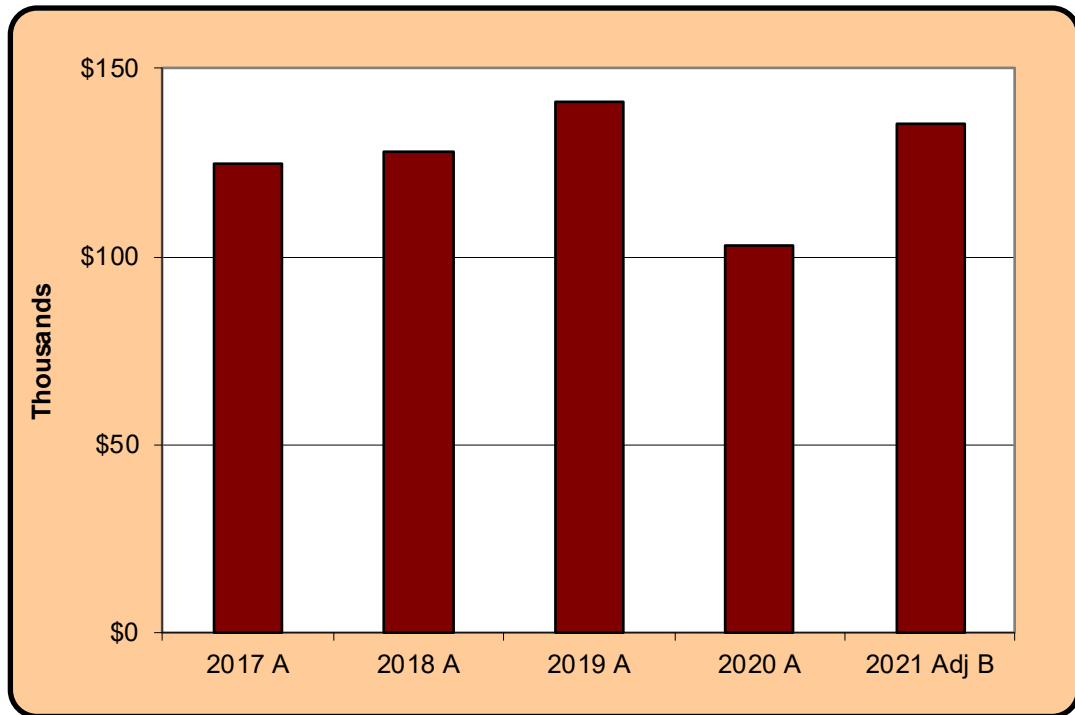
*** For raffles conducted by a bona fide charitable or nonprofit organization, the first \$10,000 of net receipts are exempt from taxation.*

REVENUE: HOTEL / MOTEL EXCISE TAX

DESCRIPTION: The Hotel/Motel Excise Tax, also known as the Lodging Tax, applies to the sale or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel or trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. These revenues are used for the sole purpose of paying costs of tourist promotion activities.

HISTORICAL DATA:

<i>Fund 104</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 124,486	\$ 128,045	\$ 141,226	\$ 102,867	\$ 135,000



BASE: Applies to the sale or charge made the rentals noted above. The State maximum Hotel/Motel tax rate is 2.0%, however most cities in King County are limited to 1.0%. The City of Auburn levies a 1.0% Hotel/Motel Excise Tax.

AUBURN CITY CODE: 3.58.010: Authorizes a tax of 1.0%.

3.58.040: Designates all receipts for tourist promotion and tourism related activities.

REVISED CODE OF WA: 67.28.120: Authorizes cities to acquire and operate tourism-related facilities.

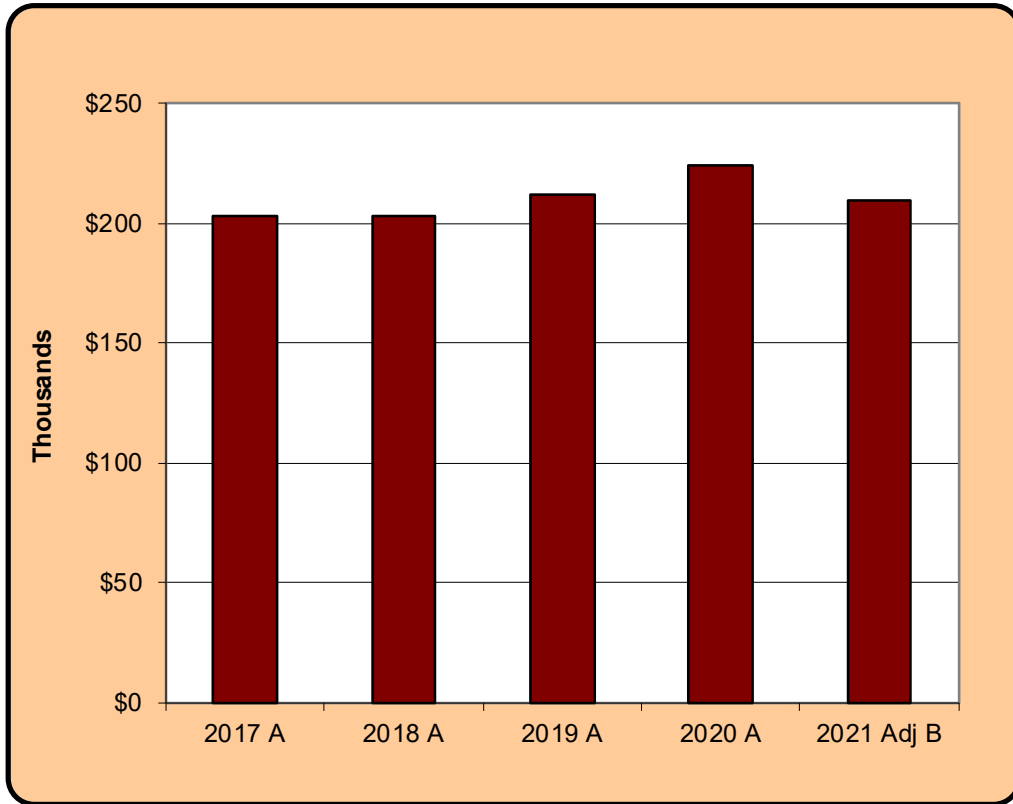
67.28.180: Authorizes the lodging tax - identifies the maximum rate of 2.0%.

REVENUE: LEASEHOLD EXCISE TAX

DESCRIPTION: The City levies an excise tax on private lessees for occupying or using publicly owned, or specified privately owned, real or personal property. Revenues are used to support general governmental services.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total \$	203,034	\$ 203,350	\$ 211,916	\$ 224,090	\$ 210,000



BASE: Private lessees of public property, such as hangar rentals at the airport and rental houses on City owned property. Property owned by the State, counties, school districts, and other municipal corporations are subject to leasehold excise tax. The State rate is 12.84% of which 4.0% is returned to the City.

AUBURN CITY CODE: 3.44.010: Authorizes imposition of the tax.
3.44.020: Establishes the City tax rate of 4.0%.

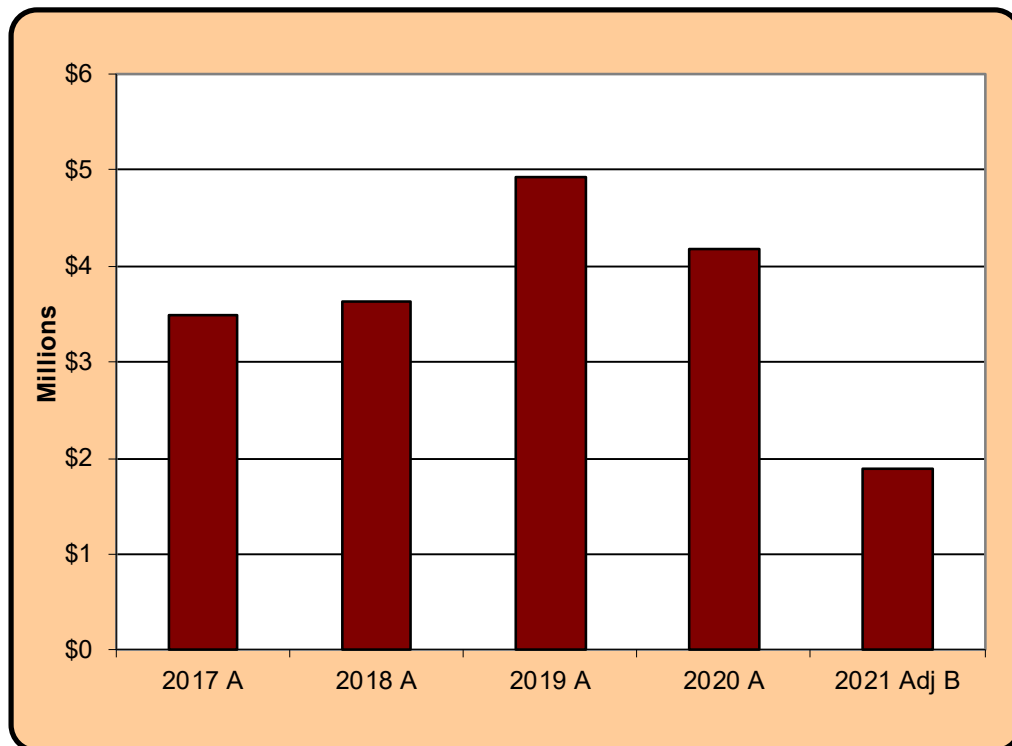
REVISED CODE OF WA: 82.29A.040: Grants authorization to cities to levy and collect a leasehold excise tax, up to a maximum of 4.0%.
82.29A.090: Distributions by the Department of Revenue.

REVENUE: REAL ESTATE EXCISE TAX

DESCRIPTION: Real Estate Excise Tax (REET) is imposed on the sale of property located within the corporate limits of the City of Auburn and is dedicated for local governmental capital projects. REET proceeds are placed in the Capital Improvement Fund.

HISTORICAL DATA:

<i>Fund 328</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
REET 1	\$ 1,748,515	\$ 1,818,447	\$ 2,467,374	\$ 2,092,286	\$ 950,000
REET 2	1,748,515	1,818,447	2,467,374	2,092,285	950,000
Total	\$ 3,497,030	\$ 3,636,894	\$ 4,934,748	\$ 4,184,571	\$ 1,900,000



BASE: Sales of property measured by the full selling price, which must include any liens, mortgages or other debt. Transfers of controlling interests in entities that own property in Washington State. These monies must be used solely for financing capital projects specified in a capital facilities plan.

AUBURN CITY CODE: 3.56.010: Imposition of the tax.
3.56.040: Distribution of tax proceeds and limitations.

**REVISED
CODE OF
WA:**

82.46.010: Authorizes the City to impose an excise tax of 1/4% on each sale of real property that shall be used for local capital improvements (REET 1).

82.46.035: Authorizes the imposition of an additional 1/4% excise tax which is to be used for local capital improvements (REET 2).

**LIMITATIONS
ON USES OF
REET**

REET 1	REET 2
<p>Used for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative facilities, judicial facilities, river flood control projects, and waterway flood control projects.</p> <p>After May 13, 2021, through December 31, 2023, a city may use the greater of \$100,000 or 35% of available funds under this section for the operation of, maintenance of, and service support for, existing capital projects, including the provision of services to residents of affordable housing or shelter units.</p>	<p>Used for planning, acquisition, construction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.</p> <p>Effective in 2021 until January 1, 2026 – these monies can be used for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects.</p>

Source: RCW 82.46.010.

Source: RCW 82.46.035.

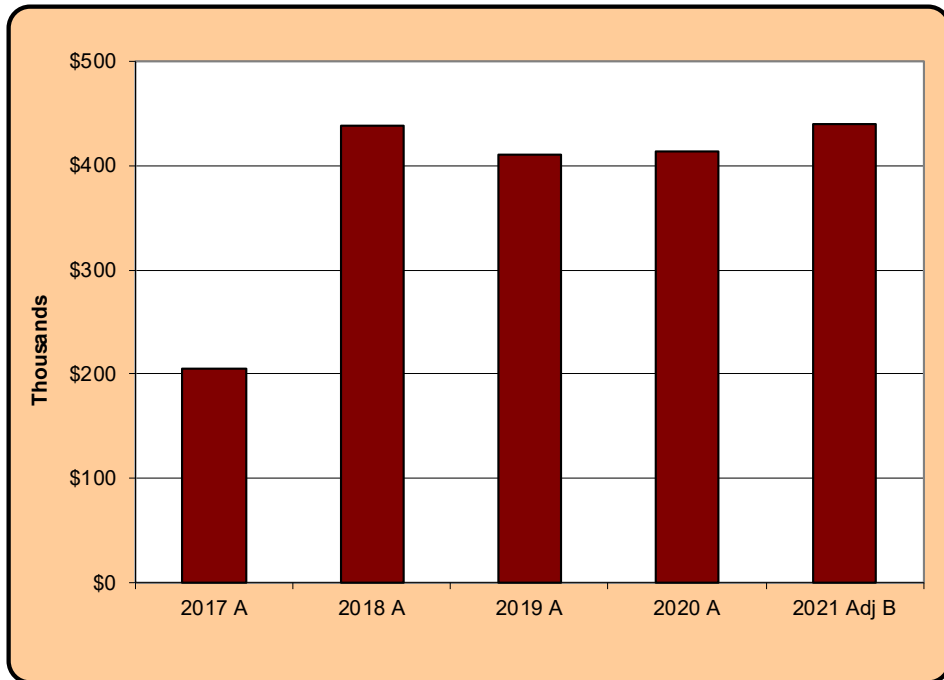
Licenses, Permits and Other Fees/Charges

REVENUE: BUSINESS LICENSE FEES

DESCRIPTION: Businesses located within the City, or that operate temporarily within the City, must obtain a business license. The annual fee for a business license is a flat \$100 and covers the period from January 1 through December 31.

HISTORICAL DATA:

<i>General Fund and Fund 121</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Business Licenses	\$ 163,347	\$ 352,880	\$ 336,359	\$ 353,802	\$ 385,400
Business Improvement Area	42,535	85,048	73,577	59,874	55,000
Total	\$ 205,882	\$ 437,928	\$ 409,936	\$ 413,676	\$ 440,400



BASE: Every business enterprise, including those with a temporary or portable sales location, shall first obtain from the City a general business license for the period of January 1st to December 31st of each calendar year. Business licenses are required under Auburn City Code (ACC).

Businesses located within the Business Improvement Area (BIA) are assessed an additional fee of \$.15/leasable square feet, no less than \$150/year and no more than \$1,500/year (Ordinance No. 6658). Revenues generated from the BIA assessment are deposited directly into the BIA Fund (Fund 121) and may be used to support downtown improvements, transportation services, marketing, or safety measures.

AUBURN CITY CODE: 5.10: Establishes Business License fees.

2.98: Establishes the Auburn Business Improvement Area.

REVISED CODE OF WA: 19.02: Establishes business regulations.

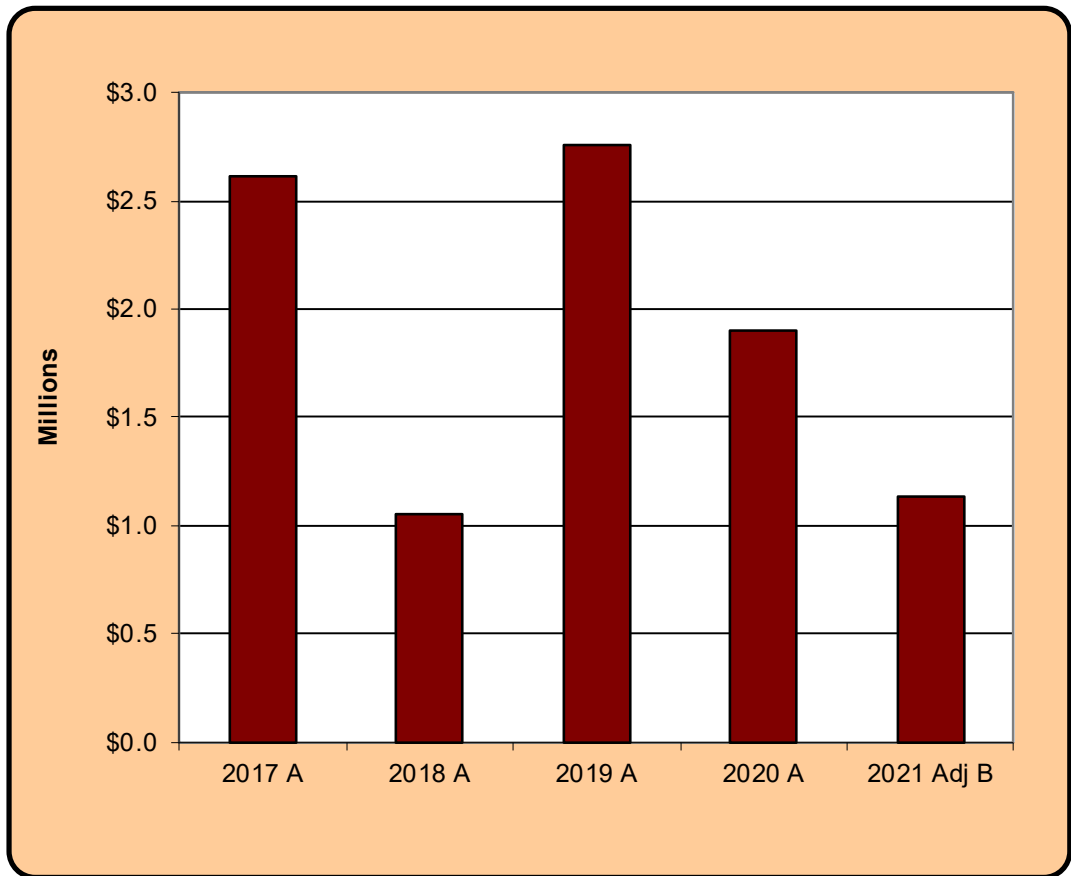
35.87A.010: Authorizes Parking and Business Improvement Areas.

REVENUE: MITIGATION / IMPACT FEES

DESCRIPTION: Includes transportation, park, fire, school and traffic mitigation fees. The fees are used to mitigate costs associated with City growth and are imposed for development permits.

HISTORICAL DATA:

<i>Fund 124</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Transportation Impact	\$1,757,765	\$ 457,831	\$2,418,353	\$1,325,856	\$ 818,000
Park Impact/Mitigation	598,576	390,250	112,000	430,591	158,500
Fire Impact/Mitigation	181,528	192,135	210,833	129,526	148,300
School Impact/Mitigation	8,396	9,369	16,114	4,625	5,600
Traffic Mitigation	67,877	-	1,353	13,622	-
Total	\$2,614,142	\$1,049,585	\$2,758,652	\$1,904,220	\$1,130,400



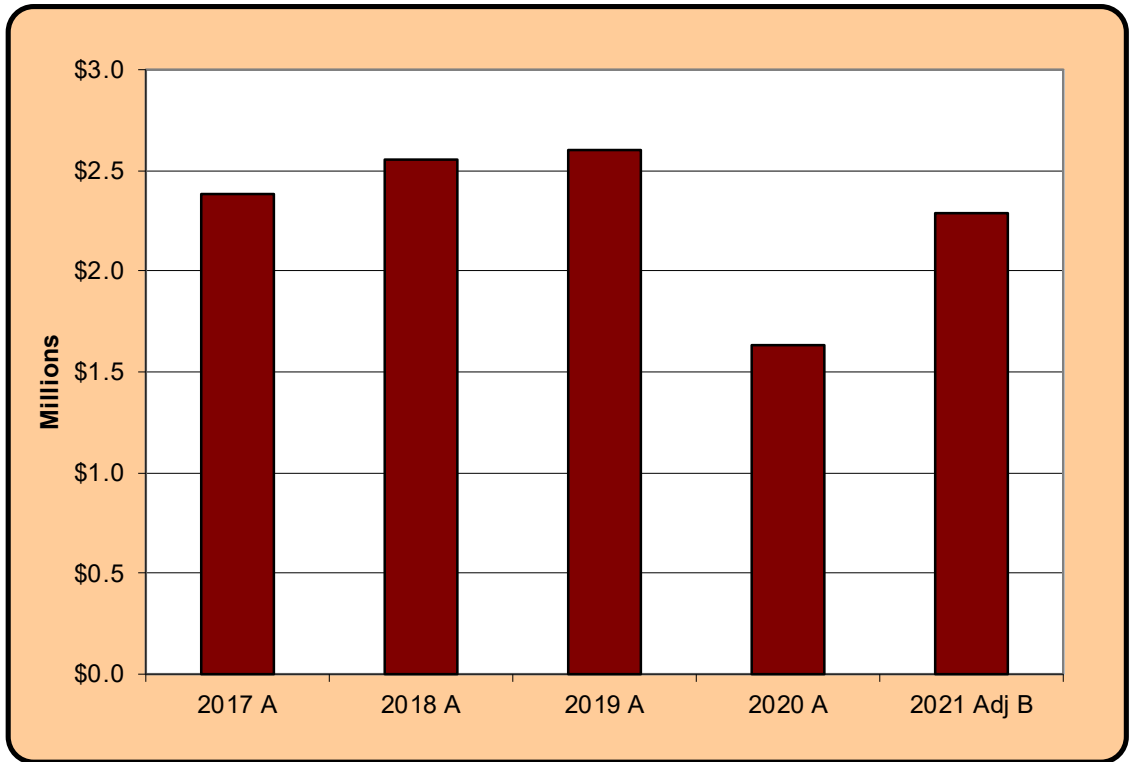
- BASE:** Development occurring within the City of Auburn.
- AUBURN CITY CODE:** 3.04.560: Establishes the Mitigation Impact Fund.
19.02-19.08: Establishes school, transportation, traffic, fire and park impact fees.
- REVISED CODE OF WA:** 39.92.040: Transportation impact fees.
82.02.050-.110: Establishes regulations pertaining to impact fees.

REVENUE: PARK FEES

DESCRIPTION: Park fees include charges for services at the Auburn Golf Course, recreational classes, theatre performances and classes, senior center activities, special events, athletic leagues, and concession sales.

HISTORICAL DATA:

<i>General Fund and F321</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Golf Course Revenues	\$ 1,245,748	\$ 1,323,274	\$ 1,348,837	\$ 1,409,923	\$ 1,356,500
Recreational Classes	531,382	615,677	610,386	140,513	494,700
Theatre/Arts	245,573	247,211	262,233	42,526	162,000
Senior Center Programs	111,258	111,307	118,680	21,937	100,150
Special Events	164,827	181,792	184,138	16,625	94,000
League Fees	85,324	63,975	66,158	39	75,300
Other	1,090	12,703	16,037	6,622	8,980
Total	\$ 2,385,202	\$ 2,555,939	\$ 2,606,470	\$ 1,638,185	\$ 2,291,630



BASE: Parks, Arts and Recreation Department programs and facilities associated with a fee.

AUBURN CITY CODE: 3.68.010: Authorizes fees and charges for the use of City recreation programs and facilities.

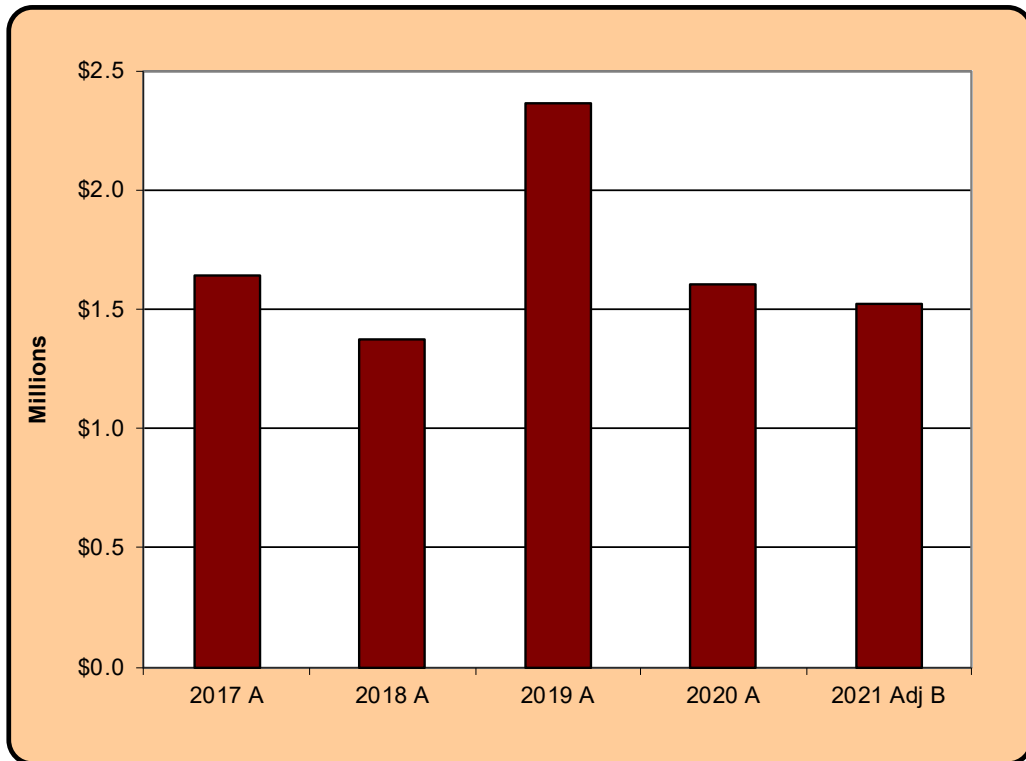
REVISED CODE OF WA: 67.20.010: Gives the City the authority to acquire and operate certain recreational facilities.

REVENUE: PERMIT FEES

DESCRIPTION: Building permit fees include basic building, mechanical and electrical permit fees. Additional permit fees include plumbing, alarm permits, excavation, electrical inspection permits, street/curb permits, and other permits.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Building Permits	\$ 1,191,974	\$ 920,305	\$ 1,232,743	\$ 835,588	\$ 858,400
Street/Curb Permits	38,762	90,570	188,989	250,391	223,300
Excavation Permits	88,148	112,101	490,016	255,505	219,700
Plumbing Permits	130,122	89,215	280,623	109,975	95,400
Alarm Permits	90,639	80,862	85,438	83,416	70,000
Electrical Inspection Permits	86,390	58,478	64,073	60,640	42,200
Other Permits	18,007	19,415	17,821	9,462	15,000
Total	\$ 1,644,043	\$ 1,370,945	\$ 2,359,701	\$ 1,604,976	\$ 1,524,000



BASE: Fees are assessed on individuals, organizations, or businesses that purchase permits for the purpose of construction and/or building related activities.

AUBURN CITY CODE: 15.08A.011: Adoption of the 2018 International Building Code.

REVISED CODE OF WA: 19.27.031: Adoption of the State Building Code by all cities and counties.

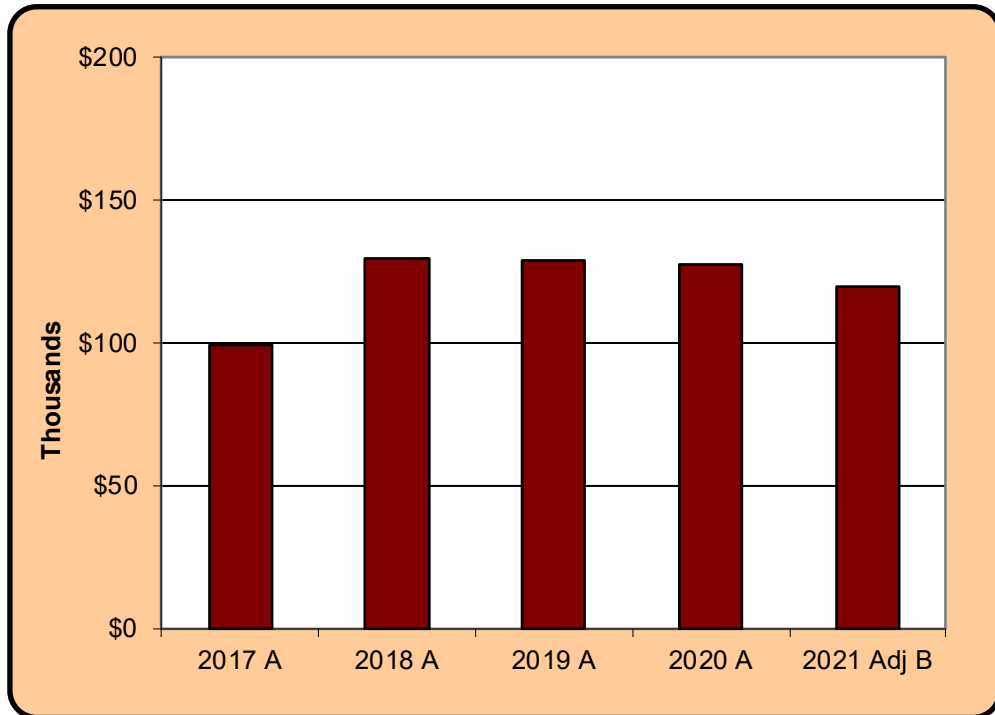
19.27.100: Authorizes a city, town, or county of the State to impose fees different from those set forth in the State Building Code.

REVENUE: ANIMAL LICENSES

DESCRIPTION: Beginning January 1, 2013, the City of Auburn began providing animal licensing, animal control and animal sheltering (this service was previously provided by King County). As of January 1, 2018, animal licensing is provided through Auburn Valley Humane Society (AVHS) under contract with the City.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total \$	99,406	\$ 129,729	\$ 129,343	\$ 127,801	\$ 120,000



BASE: A license fee is assessed on every dog and/or cat owned. The City of Auburn’s Police Department provides animal control services; licensing and sheltering services are provided by AVHS per Resolution No. 4747 (sheltering) and Resolution No. 5326 (licensing). Licensing revenue is retained by the City, with contracted costs remitted to AVHS quarterly.

AUBURN CITY CODE: 6.04.010: Requires an animal license for any dog or cat over the age of eight weeks.

REVISED CODE OF WA: 16.52.015: Defines law enforcement agencies and animal care and control agencies.

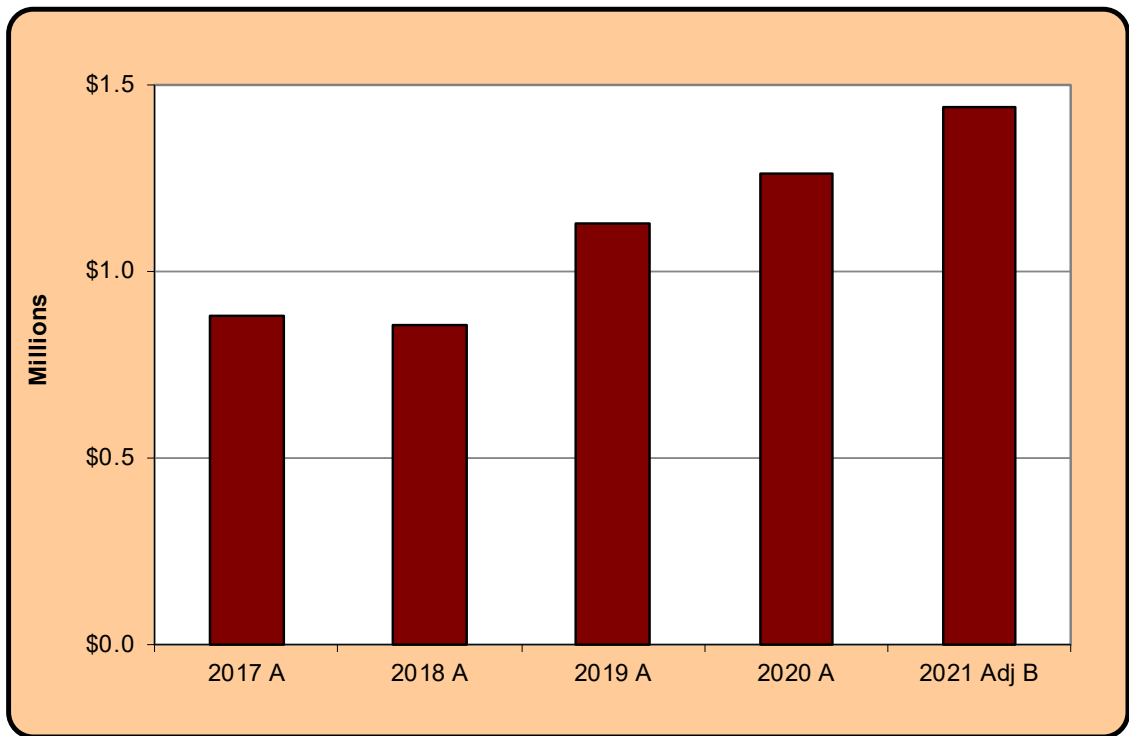
REVENUE: PLANNING AND DEVELOPMENT FEES

DESCRIPTION: Fees included in this category include plan check fees, FAC linear charges (fees assessed on projects that require extension of public facilities), zoning and subdivision fees, SKHHP (South King Housing and Homelessness Partners) contributions as well as developer fees.

HISTORICAL DATA:

<i>General Fund and Fund 328</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Plan Check Fees	\$ 664,353	\$ 487,754	\$ 629,003	\$ 375,422	\$ 479,300
FAC Linear Charges	118,642	227,107	288,528	468,037	327,500
Zoning/Subdivision Fees	94,692	140,978	179,492	100,029	89,300
SKHHP* Payments for Services	-	-	27,255	287,153	307,860
Other Planning & Developer Fees	-	-	-	32,160	232,470
Total	\$ 877,688	\$ 855,839	\$ 1,124,277	\$ 1,262,800	\$ 1,436,430

**SKHHP - South King Housing and Homelessness Partners*



BASE: Fees are assessed on individuals, organizations, or businesses to review building plans, charges for the extension of public facilities, fees for zoning and subdivisions, and developer fees. The City of Auburn is the fiscal agent for SKHHP and revenues collected are contributions from local entities.

AUBURN CITY CODE: 15.08A.011: Adoption of the 2018 International Building Code.

REVISED CODE OF WA: 19.27.031: Adoption of the State Building Code by all cities and counties.

WA: 19.27.100: Gives cities the authority to impose fees different from the State Building Code.

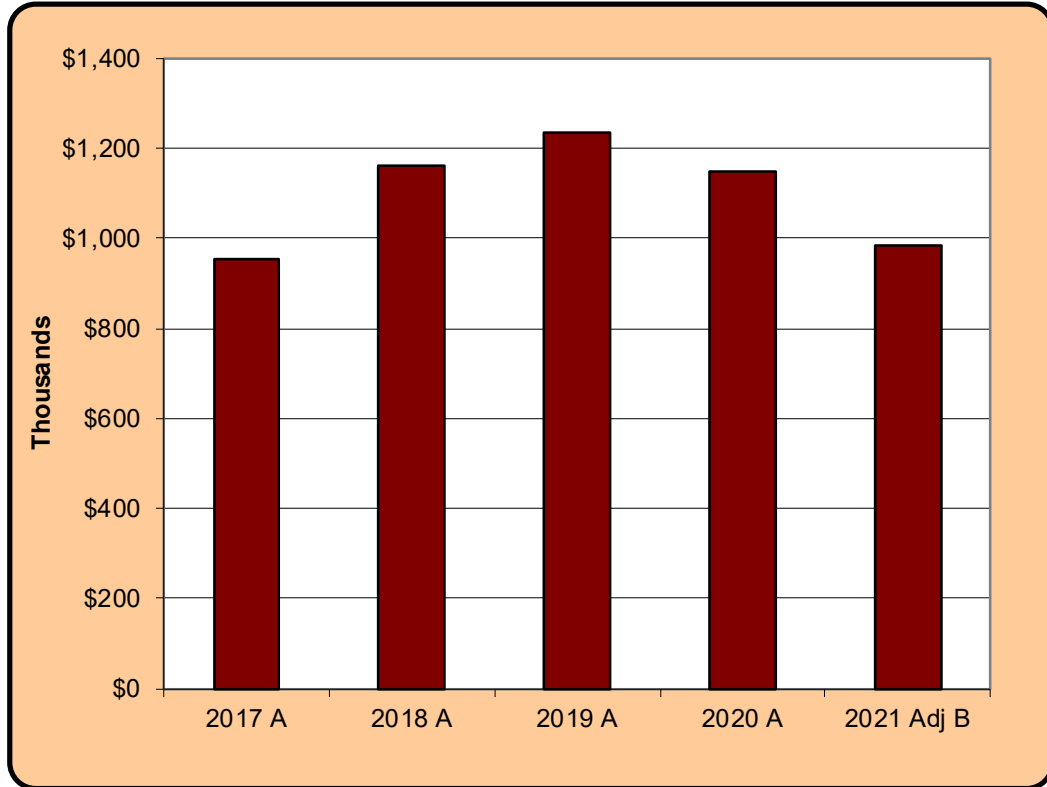
Intergovernmental

REVENUE: LAW ENFORCEMENT SERVICES

DESCRIPTION: Revenues collected by the City for police officer services rendered.

HISTORICAL DATA:

<i>General Fund and</i>					
<i>Fund 117</i>					
	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total \$	953,602	\$ 1,161,666	\$ 1,234,977	\$ 1,151,286	\$ 984,300



BASE: Law enforcement services revenues are based upon contracted services provided by the Auburn Police Department for services rendered.

AUBURN CITY CODE: Not applicable.

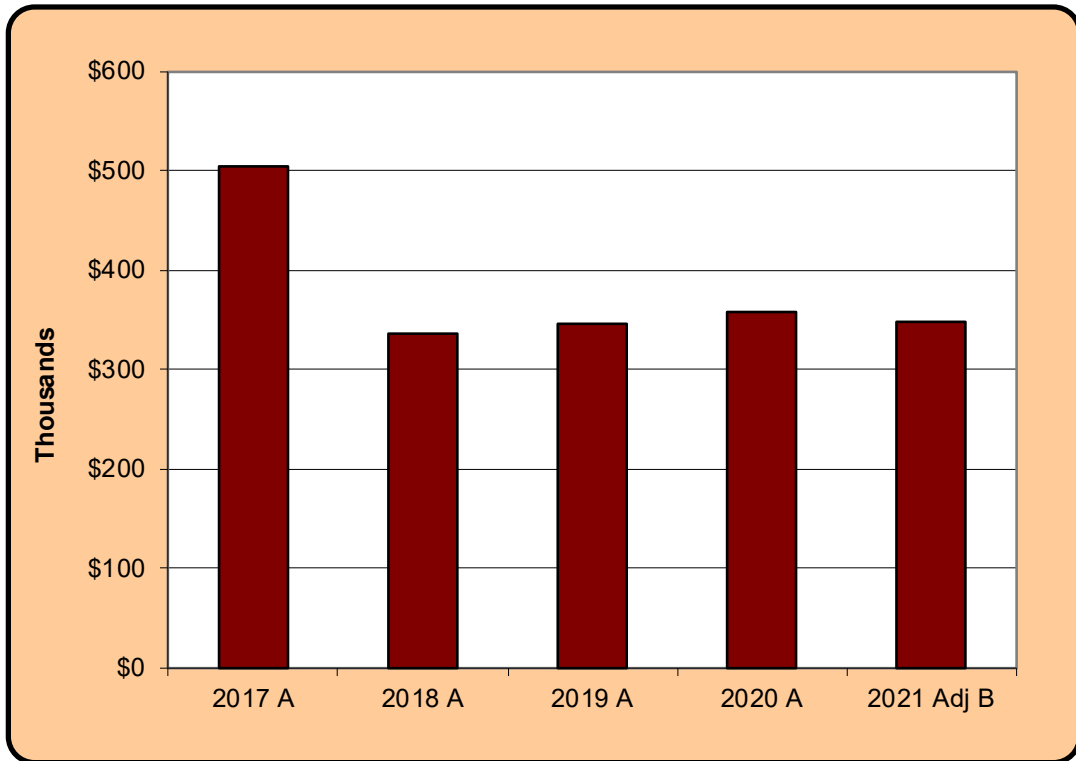
REVISED CODE OF WA: 43.43.112: Provides guidelines for private law enforcement off-duty employment.

REVENUE: CRIMINAL JUSTICE

DESCRIPTION: These are State shared revenues distributed to cities based upon crime rate and/or population, and are used to support local law enforcement activities.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total \$	\$ 503,570	\$ 336,157	\$ 346,434	\$ 357,530	\$ 348,000



BASE: State distributed money includes Criminal Justice distributions for high crime, special programs, population and DUI. The City of Auburn qualified for the high crime revenues in 2017 – 2021 which is accounted for in the 2021 Adjusted Budget.

AUBURN CITY CODE: Not applicable.

REVISED CODE OF WA: 82.14.320: Municipal criminal justice assistance account - eligibility and use requirements.

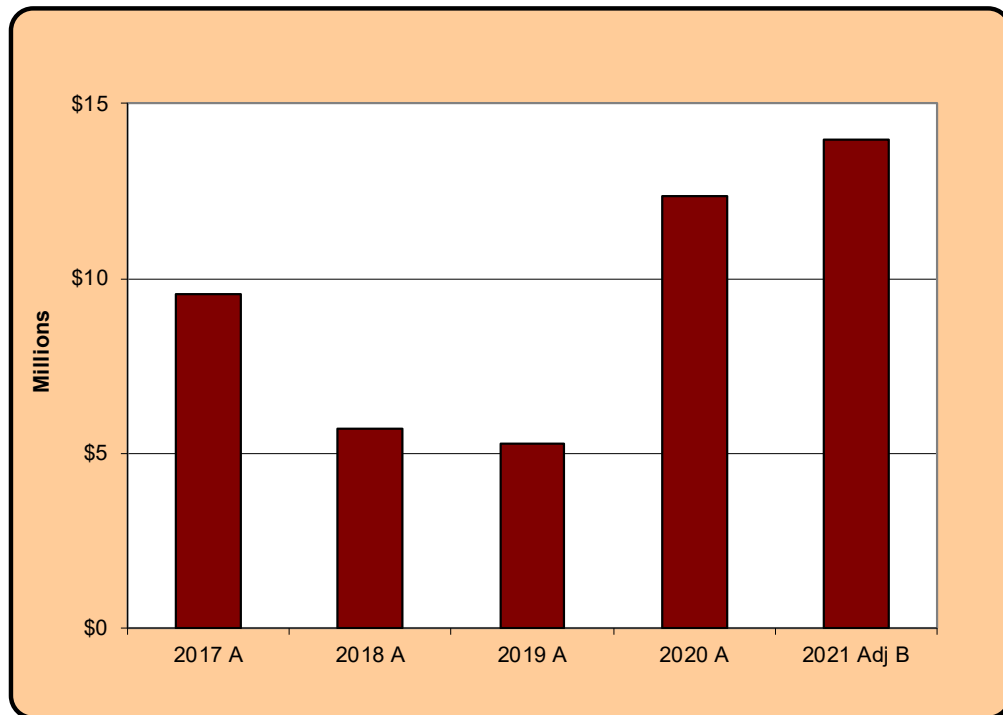
82.14.330: Municipal criminal justice assistance account, distribution based on crime rate and/or population.

REVENUE: FEDERAL / STATE / LOCAL GRANTS

DESCRIPTION: The City of Auburn actively seeks Federal, State and local grant funding for a variety of programs that benefit the City, such as transportation improvements, human services, park programs, police services and airport projects.

HISTORICAL DATA:

<i>By Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
General Fund	\$ 632,603	\$ 871,252	\$ 677,593	\$ 4,843,613	\$ 890,220
Other Funds	8,900,710	4,841,612	4,590,950	7,519,724	13,098,462
Total	\$ 9,533,314	\$ 5,712,864	\$ 5,268,543	\$ 12,363,338	\$ 13,988,682
<i>By Source</i>					
Federal	\$ 6,202,259	\$ 4,598,952	\$ 3,450,281	\$ 11,033,442	\$ 8,482,585
State	3,050,269	678,555	1,116,313	450,959	4,011,330
Local	280,785	435,358	701,948	878,937	1,494,767
Total	\$ 9,533,314	\$ 5,712,864	\$ 5,268,543	\$ 12,363,338	\$ 13,988,682



BASE: Grants are based on existing programs and competitive applications.

AUBURN CITY CODE: Grants are applied for and accepted by City Council via Resolution.

REVISED CODE OF WA: Not applicable.

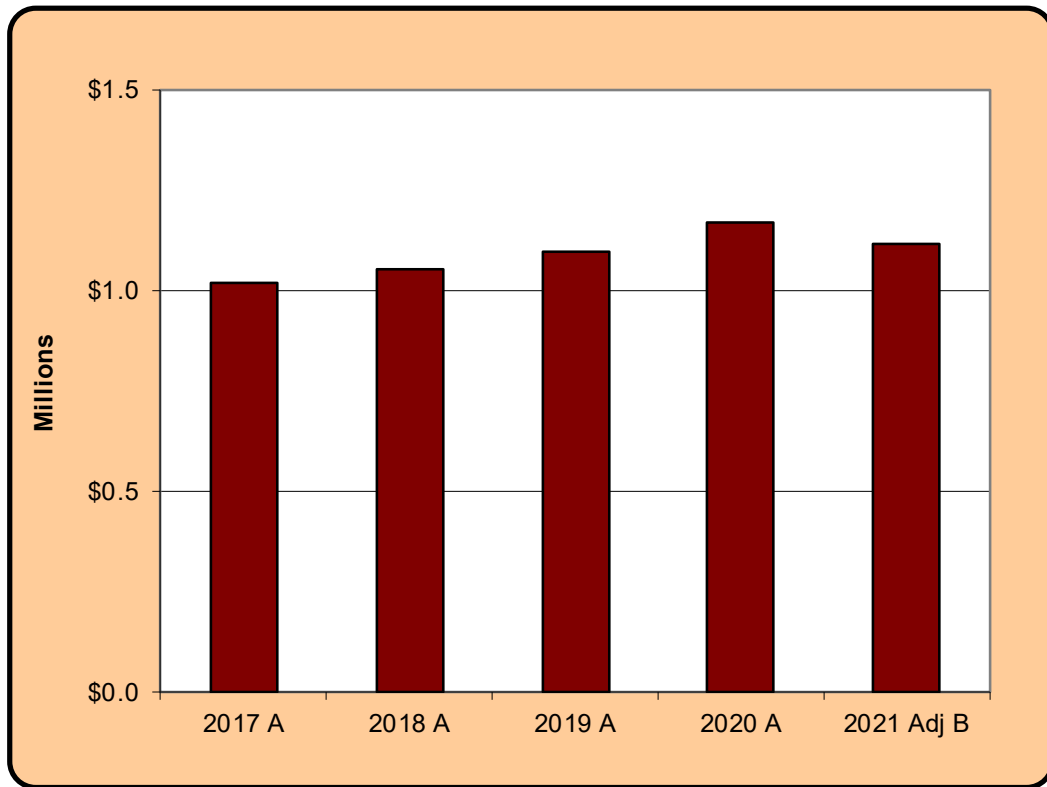
ADDITIONAL INFORMATION: Of the \$13.9 million in grant monies budgeted in 2021, \$9.2 million is anticipated for transportation and street improvement projects, and \$1.4 million is anticipated in the Capital Improvements Fund for the Auburn Arts & Cultural Center renovation project.

REVENUE: LIQUOR EXCISE TAX AND LIQUOR PROFIT

DESCRIPTION: These are State shared revenues distributed to cities based upon population and are used to help pay for local policing of liquor establishments.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Liquor Profits	\$ 650,607	\$ 654,256	\$ 657,153	\$ 655,964	\$ 650,000
Liquor Excise Tax	371,440	399,164	440,761	515,087	465,500
Total	\$ 1,022,047	\$ 1,053,420	\$ 1,097,914	\$ 1,171,051	\$ 1,115,500



BASE: Liquor Excise: Distribution based on actual liquor sales.

Liquor Profits: Distribution from liquor licensing fees.

AUBURN CITY CODE: Section 3.04.040: Established the "alcoholism fund" account which holds the 2.0% to be used for drug or alcohol treatment programs.

REVISED CODE OF WA: 66.24.065: Defines liquor profits based upon licensing fees.

66.24.620: Authorized privatization of distribution and sales effective June 1, 2012.

82.08.150: Established the tax rate on certain sales of intoxicating liquors.

82.08.160: Defines the liquor excise tax fund.

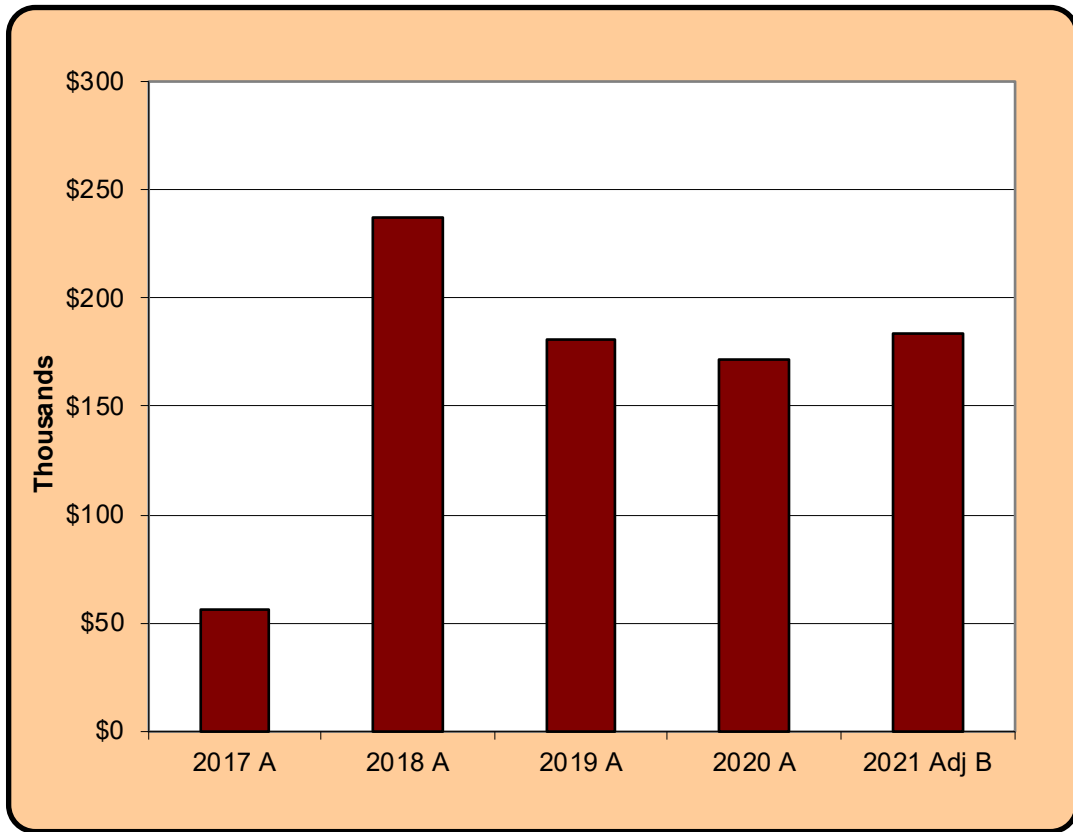
82.08.170: Apportionment and distribution from liquor excise tax fund.

REVENUE: MARIJUANA EXCISE TAX

DESCRIPTION: In November 2012, Initiative-502 was passed allowing for the legalization of the possession of marijuana to adults 21 and older. Effective September 2015, the City of Auburn receives a quarterly distribution from the State Treasurer. This State distribution is apportioned to cities, towns and counties based the following criteria: 70% is distributed based upon population to cities, towns and counties that allow the siting of marijuana producers, processors, and retailers. The remaining 30% is distributed to cities, towns and counties where licensed marijuana retailers are physically located.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 56,069	\$ 236,951	\$ 180,727	\$ 172,010	\$ 183,600



BASE: Sale of marijuana in the State of Washington.

AUBURN CITY CODE: Authority is established by the Revised Code of Washington (RCW).

REVISED CODE OF WA: 69.50.101: Defines marijuana.

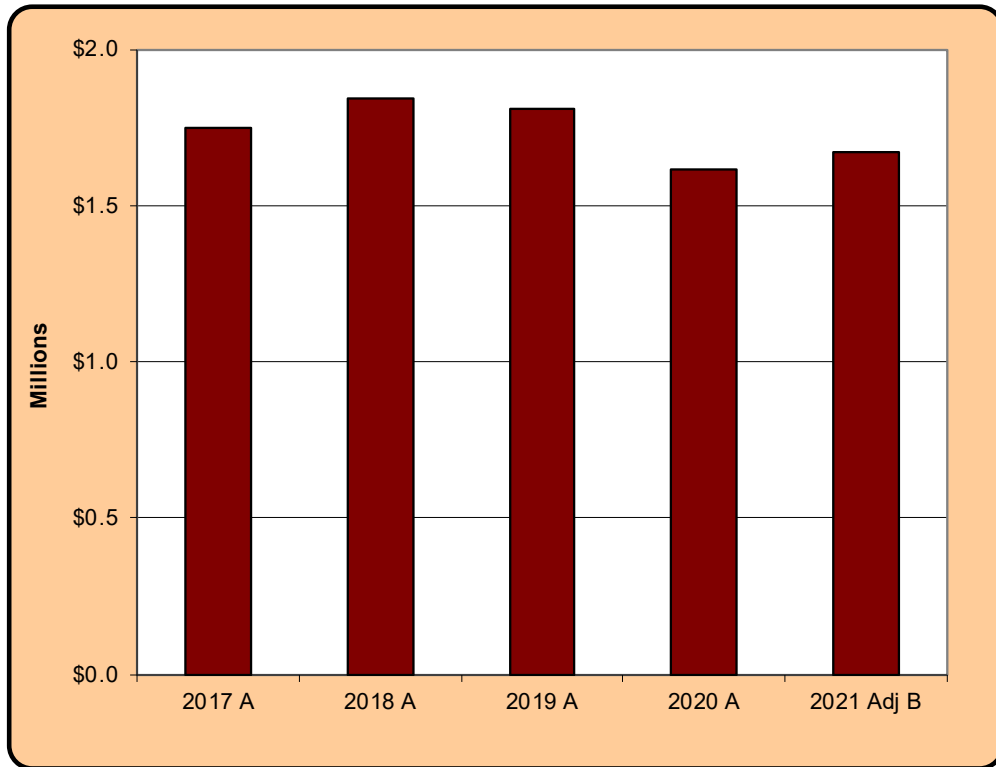
69.50.540: Creates the marijuana account and defines appropriations.

REVENUE: MOTOR VEHICLE FUEL TAX AND MULTIMODAL TRANSPORTATION

DESCRIPTION: These are State shared revenues distributed to cities primarily for road repair. The State motor vehicle fuel tax is 49.4 cents per gallon and the City’s share is based upon the City of Auburn’s population. Effective in 2016, the City receives increased motor vehicle fuel tax and multi-modal funds which is a result of the 15-year Transportation Package that was passed in 2015.

HISTORICAL DATA:

<i>General Fund, Fund 102 and Fund 120</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Motor Vehicle Fuel Tax	\$ 1,668,898	\$ 1,728,633	\$ 1,699,578	\$ 1,505,329	\$ 1,583,300
Multimodal Transportation	81,016	111,109	111,601	111,399	90,000
Total	\$ 1,749,914	\$ 1,839,742	\$ 1,811,179	\$ 1,616,728	\$ 1,673,300



BASE: The State Motor Vehicle Fuel Tax (MVFT) rate is 49.4 cents per gallon.

AUBURN CITY CODE: Authority is established by the Revised Code of Washington (RCW).

REVISED CODE OF WA: 46.68.090: Distribution of statewide fuel taxes.

46.68.126: Multimodal transportation account.

47.24.040: Expenditures of MVFT to the street fund.

47.30.050: Expenditures of MVFT to paths and trails.

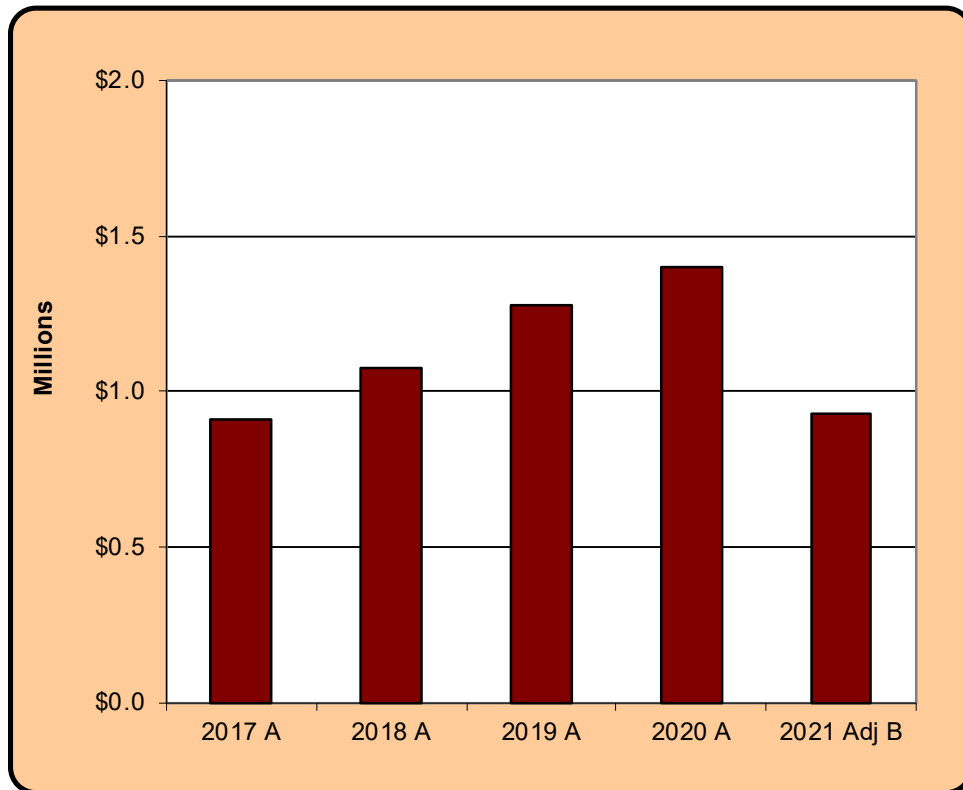
82.38.030: Establishes rate of tax.

REVENUE: MUCKLESHOOT CASINO – REIMBURSEMENT FOR SERVICES RENDERED

DESCRIPTION: This revenue is received from the Muckleshoot Indian Tribe (MIT) Casino for reimbursement of police, street maintenance, and legal services provided by the City to the Casino.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 910,930	\$1,076,968	\$1,278,353	\$1,401,661	\$ 925,000



BASE: Reimbursement of actual cost of services provided, reviewed and approved annually by the Muckleshoot Indian Tribe; governed by contractual agreement with the City.

AUBURN CITY CODE: Not applicable.

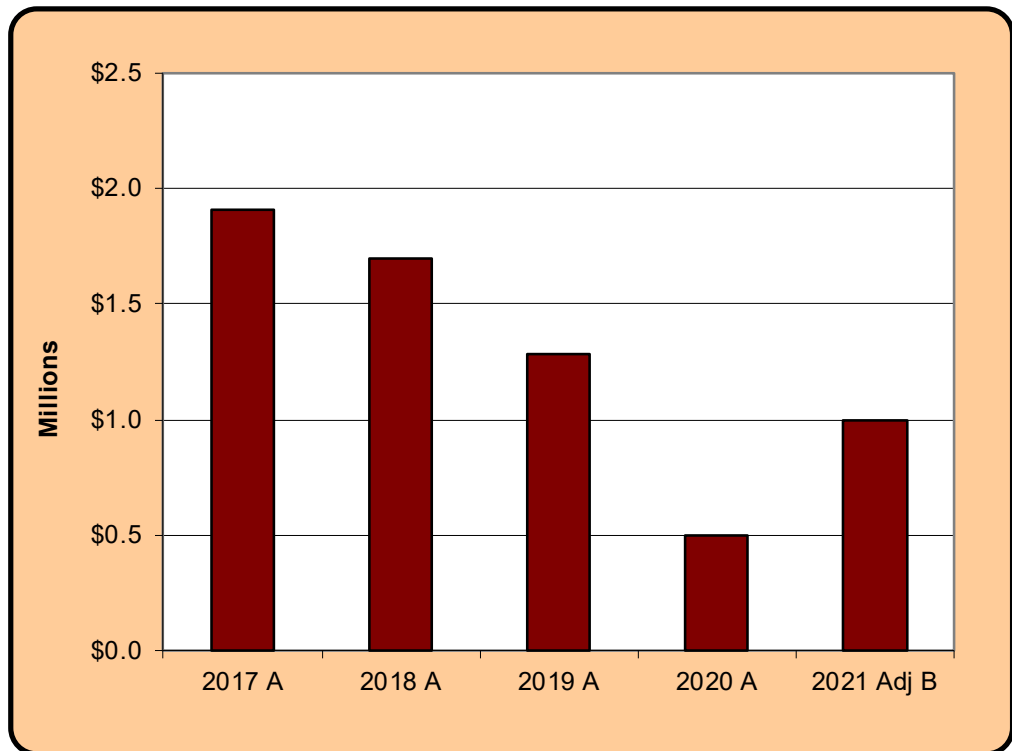
REVISED CODE OF WA: Not applicable.

REVENUE: STREAMLINED SALES TAX

DESCRIPTION: The Streamlined Sales Tax (SST) revenue source was implemented in 2008 as a way for cities to offset the negative fiscal impact of the Streamlined Sales and Use Tax Agreement, also known as ‘destination sourcing’. In 2017, the Marketplace Fairness Act (Engrossed House Bill 2163) was passed in order to capture the retail sales tax lost from internet and remote sales. The Marketplace Fairness Act (MFA) is phasing out the SST mitigation payment. Due to COVID-19, in 2020 the Governor vetoed the remaining expected SST monies. Then, in 2021 the State’s budget temporarily reinstated the SST monies to eligible cities. The City of Auburn received in \$1.3 million through September 2021.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total	\$ 1,908,971	\$ 1,699,909	\$ 1,279,860	\$ 494,830	\$ 1,000,000



BASE: All taxable retail sales and events. This revenue source is collected by the Department of Revenue and distributed to cities quarterly.

AUBURN CITY CODE: 3.60.010: Authorizes the tax.

REVISED CODE OF WA: 82.14.495: Creates the streamlined sale and use tax mitigation account.

WA: 82.14.500: Streamlined sales and use tax mitigation account – determination of losses.

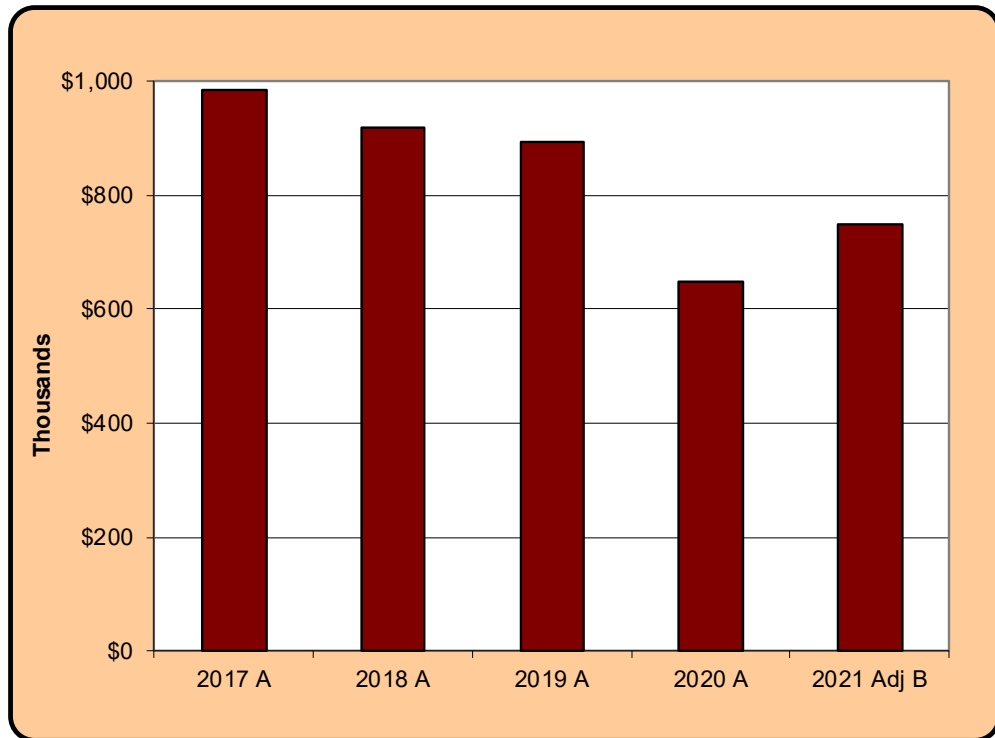
Fines, Penalties and Other Revenues

REVENUE: FINES AND PENALTIES

DESCRIPTION: Fines and penalties are assessed upon individuals violating City code.

HISTORICAL DATA:

<i>General Fund</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Traffic Infractions	\$ 454,162	\$ 459,986	\$ 423,982	\$ 268,884	\$ 410,000
Parking Infractions	148,260	129,752	126,452	69,073	120,000
False Alarm Fines	84,609	77,125	147,800	196,807	80,000
Criminal Non-Traffic	29,291	48,635	57,462	22,895	30,000
Criminal Traffic	34,984	32,113	26,548	19,469	30,000
Driving While Intoxicated	38,594	19,978	10,379	6,728	10,000
Photo Enforcement	10,773	7,335	3,296	1,411	-
Other Revenues	183,274	143,054	98,218	61,687	70,000
Total	\$ 983,946	\$ 917,977	\$ 894,137	\$ 646,956	\$ 750,000



BASE: Persons who violate municipal laws which are punishable by fine or fee within the City of Auburn.

AUBURN CITY CODE: Section 1 and 10 of the Auburn City Code govern civil penalties and vehicle and traffic safety.

REVISED CODE OF WA: Various sections governing civil penalties and public safety.

ADDITIONAL INFORMATION: The City terminated the Photo Enforcement program effective June 1, 2014. Residual revenues are received in by the City of Auburn

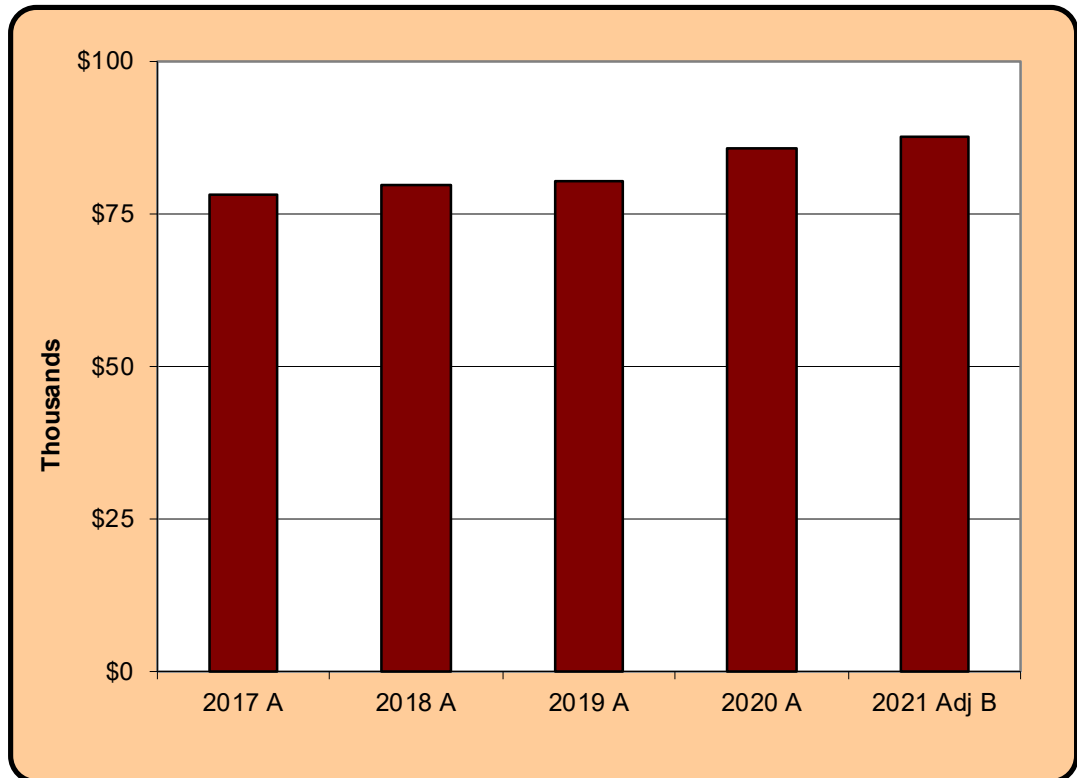
from the collection agency - who collects outstanding fines due from the discontinued program.

REVENUE: FIRE INSURANCE PREMIUM TAX

DESCRIPTION: The State collects a two percent tax on the premiums of all insurance policies written; 25.0% of the revenue collected is distributed to cities and fire districts that have a Firemen's Pension Fund.

HISTORICAL DATA:

<i>Fund 611</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Total \$	78,078 \$	79,798 \$	80,386 \$	85,819 \$	87,500 \$



BASE: Net premiums received by authorized insurers.

AUBURN CITY CODE: Authority for this tax was established by the Revised Code of Washington (RCW).

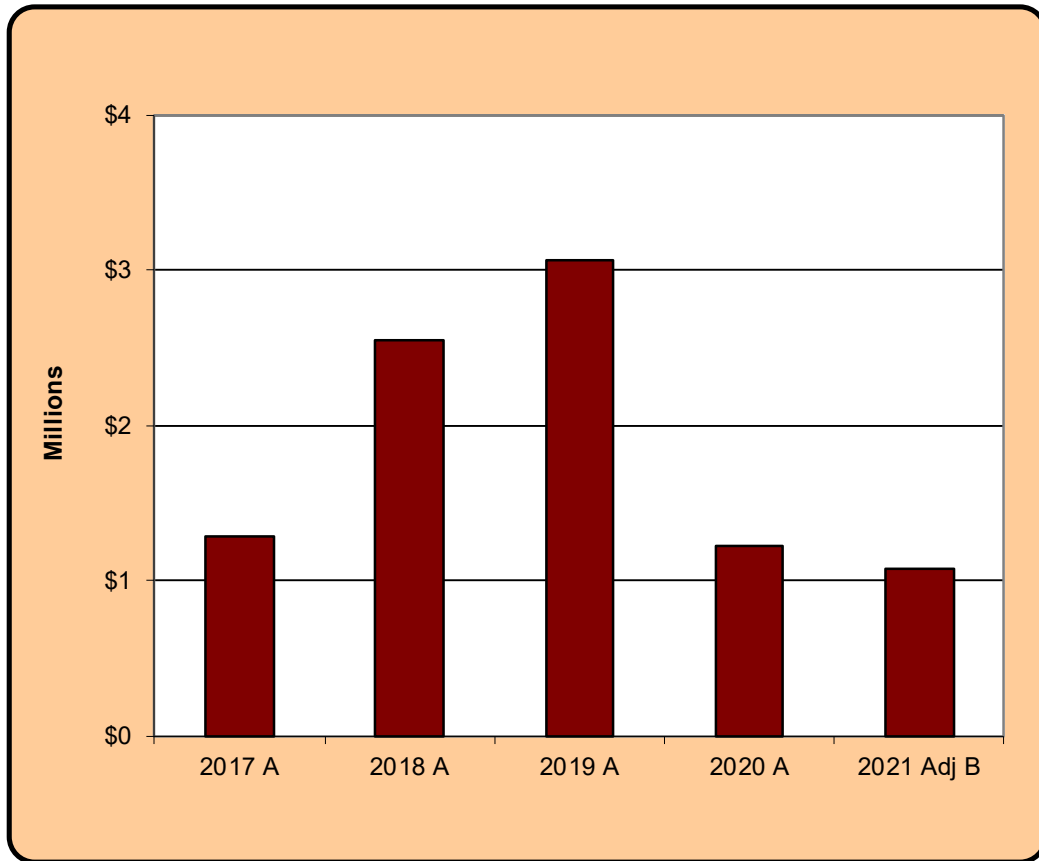
REVISED CODE OF WA: 41.16.050: Authorizes the distribution of the tax to the City to fund its fire pension requirements. Distribution is based on the City's report to the State Treasurer on the number of paid firemen. The entire amount is deposited into the Firemen's Pension Fund (Fund 611).

REVENUE: INVESTMENT INCOME

DESCRIPTION: This includes interest earnings on investments that are held or sold, net of investment fees.

HISTORICAL DATA:

<i>Fund Types</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
General Fund	\$ 237,532	\$ 415,348	\$ 406,802	\$ 506,385	\$ 138,800
All Other Funds	1,055,845	2,140,268	2,661,693	720,943	945,130
Total	\$ 1,293,377	\$ 2,555,616	\$ 3,068,495	\$ 1,227,328	\$ 1,083,930



BASE: Interest rates from the State investment pool, interest on money market accounts, and interest from U.S. Government Securities.

AUTHORITY: This is authorized by the City of Auburn Investment Policy, approved by Ordinance No. 3034 and Resolution No. 5311.

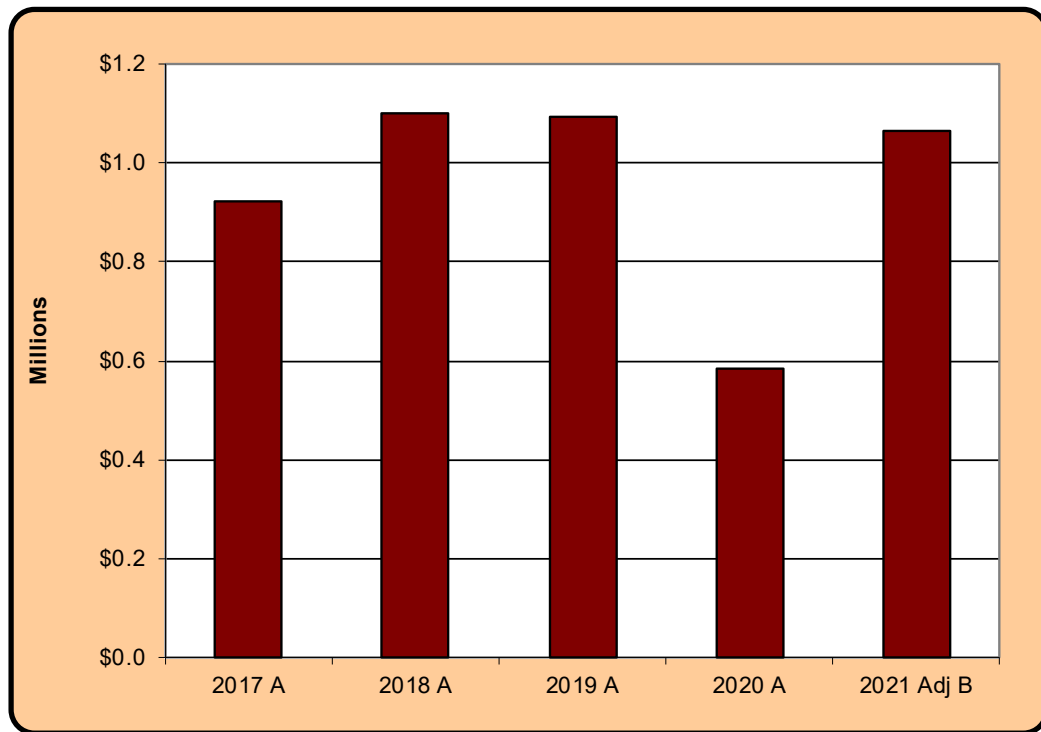
REVISED CODE OF WA: 35.39.030: Excess or inactive funds – Investments.

REVENUE: RENTAL INCOME

DESCRIPTION: Rental income includes payments received for the use of City owned facilities such as room rentals at the Community Center and other park facilities, fees for use of golf carts, and fees for use of all athletic fields, picnic shelters, and campsites. This category also includes revenues generated from the restaurant lease at the Auburn Golf Course, Auburn Avenue Theatre rentals, vendor space at the Auburn International Farmers Market, cell phone tower leases, and other lease revenues.

HISTORICAL DATA:

<i>General Fund, Fund 321 and Fund 505</i>					
	2017 A	2018 A	2019 A	2020 A	2021 Adj B
General Fund	\$ 808,140	\$ 929,649	\$ 904,416	\$ 412,321	\$ 962,700
Municipal Parks Fund	45,030	46,576	62,624	59,812	64,800
Facilities Fund	70,384	125,646	125,674	112,432	36,250
Total	\$ 923,553	\$ 1,101,871	\$ 1,092,713	\$ 584,565	\$ 1,063,750



BASE: All leased City owned properties and fees generated from activities referenced above. This category does not include property leases, tie down and hanger rent at the Auburn Municipal Airport; those revenues are included in this manual under Airport Revenues on page 50.

AUBURN CITY CODE: 3.68.010: City Parks and Recreation - standards for setting fees and charges.

REVISED CODE OF WA: Not Applicable.

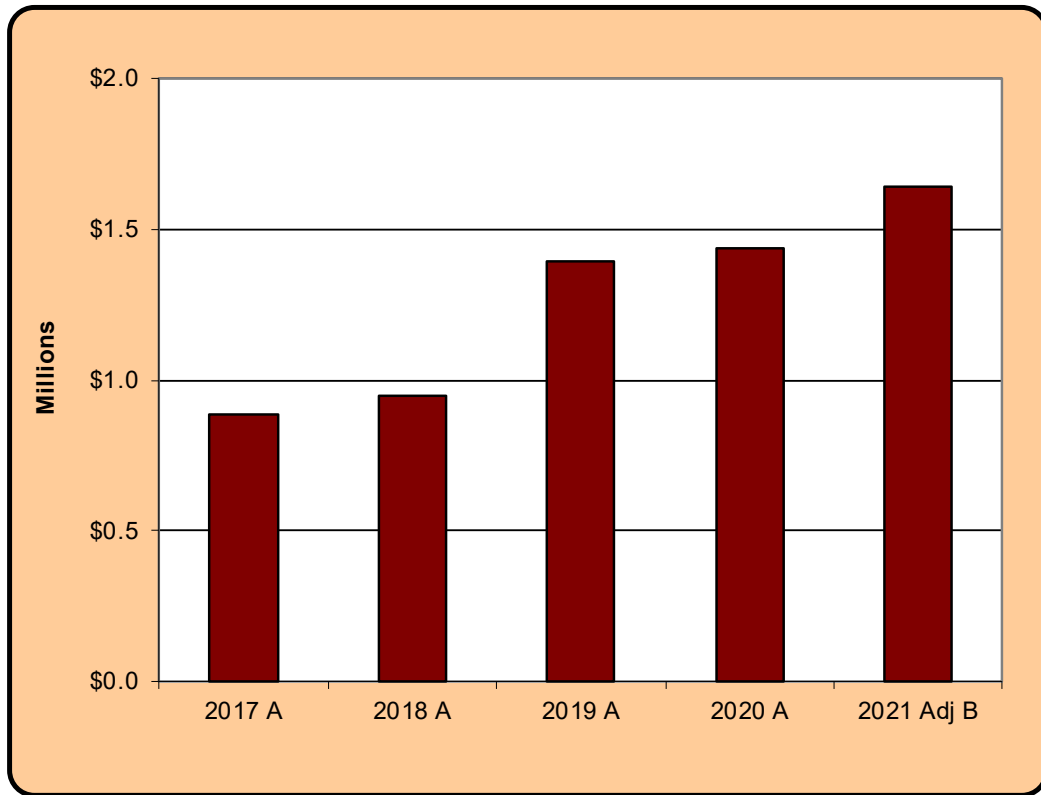
Enterprise Funds

REVENUE: AIRPORT REVENUES

DESCRIPTION: The Auburn Municipal Airport revenues are derived from hangar rents, tie downs, property leases, fuel sales, Airport security revenues and miscellaneous revenues such as transient fees and late fees.

HISTORICAL DATA:

<i>Airport Fund - Fund 435</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Tie Down and Hangar Rent	\$ 557,130	\$ 607,964	\$ 638,159	\$ 656,102	\$ 654,000
Aviation Fuel Sales	-	-	449,147	438,358	619,000
Property Leases	246,910	253,911	258,253	296,757	330,000
Airport Security Service	35,460	35,569	37,075	37,759	35,000
Flowage Fees	35,290	42,297	6,006	-	-
Miscellaneous Revenues	13,741	8,590	7,131	5,700	4,000
Total	\$ 888,531	\$ 948,331	\$ 1,395,770	\$ 1,434,676	\$ 1,642,000



BASE: Hangar rentals, tie downs, property leases, fuel sales, Airport security revenues, and miscellaneous revenues. Auburn Municipal Airport is one of the busiest general aviation airports in Washington State. There are approximately 149,500 takeoffs and landings a year with 330 aircrafts based at the Airport. The Airport is owned and operated by the City.

AUBURN CITY CODE: 3.04.010-.030: Creates the Airport Fund and establishes uses of funds.

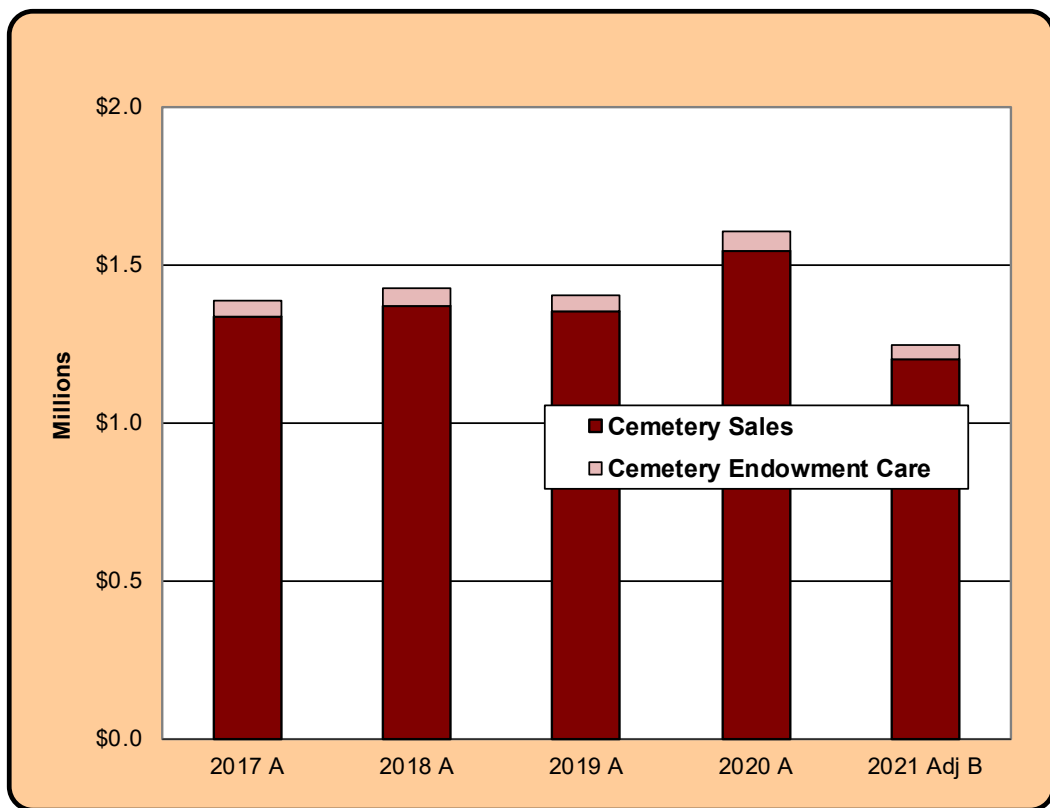
REVISED CODE OF WA: 14.08.120: Grants cities the power to operate a municipal airport.

REVENUE: CEMETERY REVENUES – OPERATIONS AND ENDOWMENT CARE

DESCRIPTION: This includes revenues from the sale of lots, liners, markers and related openings/closings.

HISTORICAL DATA:

<i>Fund 436 and Fund 701</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Lot Sales	\$ 521,689	\$ 585,625	\$ 521,312	\$ 653,004	\$ 475,000
Markers	263,182	288,637	301,631	293,854	250,000
Openings/Closings	284,078	256,583	272,320	311,498	245,000
Liners/Settings	244,781	219,040	231,375	265,991	214,000
Cemetery Endowment Care	51,091	58,319	50,610	63,119	47,500
Other Revenues	22,840	17,990	25,039	17,850	15,000
Total	\$ 1,387,661	\$ 1,426,194	\$ 1,402,287	\$ 1,605,316	\$ 1,246,500



BASE: Charges include lot sales, liners, markers, vases, mausoleum space, opening and closing fees, and miscellaneous cemetery revenues.

AUBURN CITY CODE: 3.04.080: Establishes the Cemetery Fund and guidelines for its use.

3.04.090: Establishes the Cemetery Endowment Care Fund.

2.72.040: Created a board of five cemetery commissioners serving terms of five years.

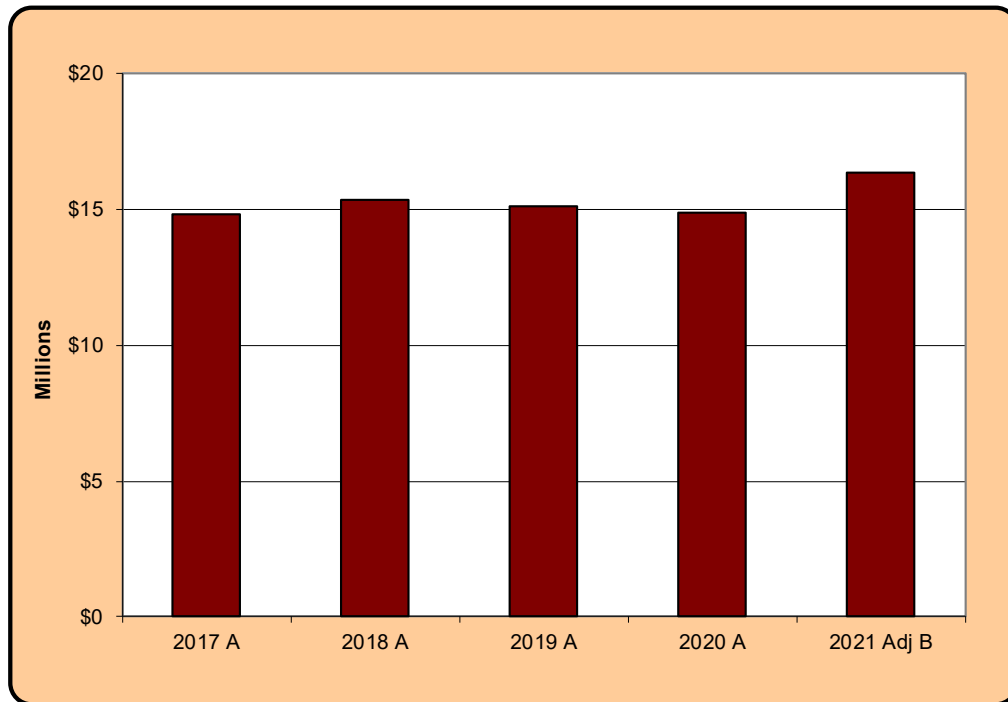
REVISED CODE OF WA: 68.52.040: Grants cities and towns the authority to own, operate, and improve cemeteries.

REVENUE: WATER UTILITY REVENUES

DESCRIPTION: The Water Utility bills customers a monthly base rate and consumption charges based on the quantity of water consumed. In addition, the Water Fund receives revenue from cell phone providers who rent space on City owned water towers. The City provides water supply to the City of Algona under a wholesale agreement. In addition, the City has an interruptible wholesale water agreement with the Lake Meridian Utility District (formerly Water District #111) to supply water if requested and available. Lake Meridian Utility District is not currently receiving water supply from the City of Auburn since they have alternative sources of supply.

HISTORICAL DATA:

<i>Water Fund (Fund 430)</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
City Water Services	\$ 14,690,360	\$ 15,238,115	\$ 14,916,469	\$ 14,735,676	\$ 16,246,200
Application and Other Revenues	94,788	71,909	150,615	111,838	65,000
Rents, Leases and Concessions	33,561	34,696	33,978	47,572	30,000
Total	\$ 14,818,708	\$ 15,344,721	\$ 15,101,061	\$ 14,895,086	\$ 16,341,200
MGD* Water Sold	6.5	6.7	6.2	5.9	6.8
(*Million Gallons per Day)					



BASE: Number of water accounts and volume of water consumed.

AUBURN CITY CODE: 13.06.025: Establishes the City's Water Utility Fund.

13.06.040: Authority to establish rates and charges.

REVISED CODE OF WA: 35.91: Municipal water and sewer facilities act.

35.92.010: Authorizes cities to operate waterworks.

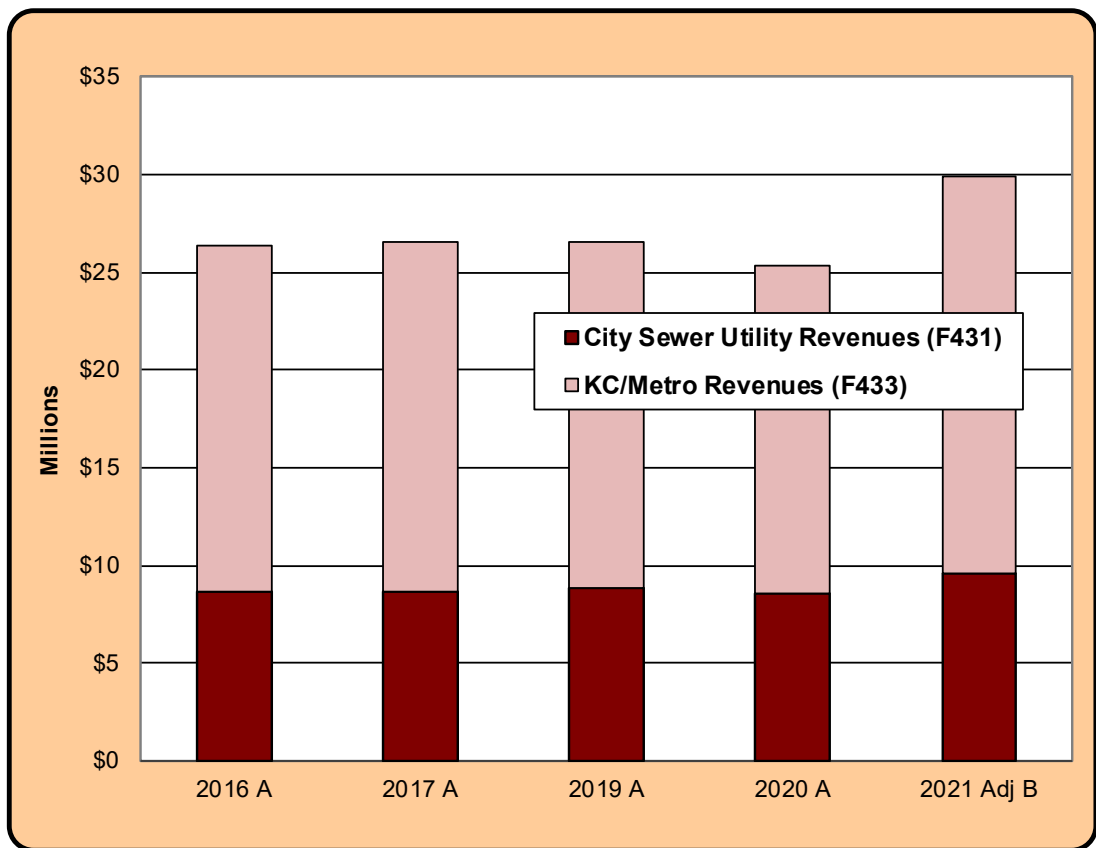
35.92.025: Authorizes cities to charge for connection to the city water system.

REVENUE: SEWER UTILITY REVENUES

DESCRIPTION: The Sewer Utility imposes a charge to maintain, expand and operate the utility’s sewer conveyance facilities, and King County imposes a separate fee for the service King County provides for treating sewage.

HISTORICAL DATA:

<i>Sewer Fund (Fund 431 and 433)</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
Metro Service Charge	\$17,001,085	\$17,082,111	\$17,273,532	\$16,585,340	\$19,528,450
City Sewer Services	8,639,454	8,664,732	8,781,122	8,541,923	9,581,630
Metro Industrial Charge	704,776	816,118	477,401	209,380	790,900
Application Revenues	24,181	19,272	27,406	20,835	20,000
Total	\$ 26,369,496	\$ 26,582,233	\$ 26,559,461	\$ 25,357,477	\$ 29,920,980



BASE: Number of sewer accounts and volume of wastewater discharged.

AUBURN CITY CODE: 13.20.020: Establishes the City’s Sewer Utility Fund.

13.20.044: Authority to establish rates and charges.

REVISED CODE OF WA: 35.67.010: Defines system of sewerage.

35.91: Establishes the municipal water and sewer facilities act.

35.91.030: Authority to set rates.

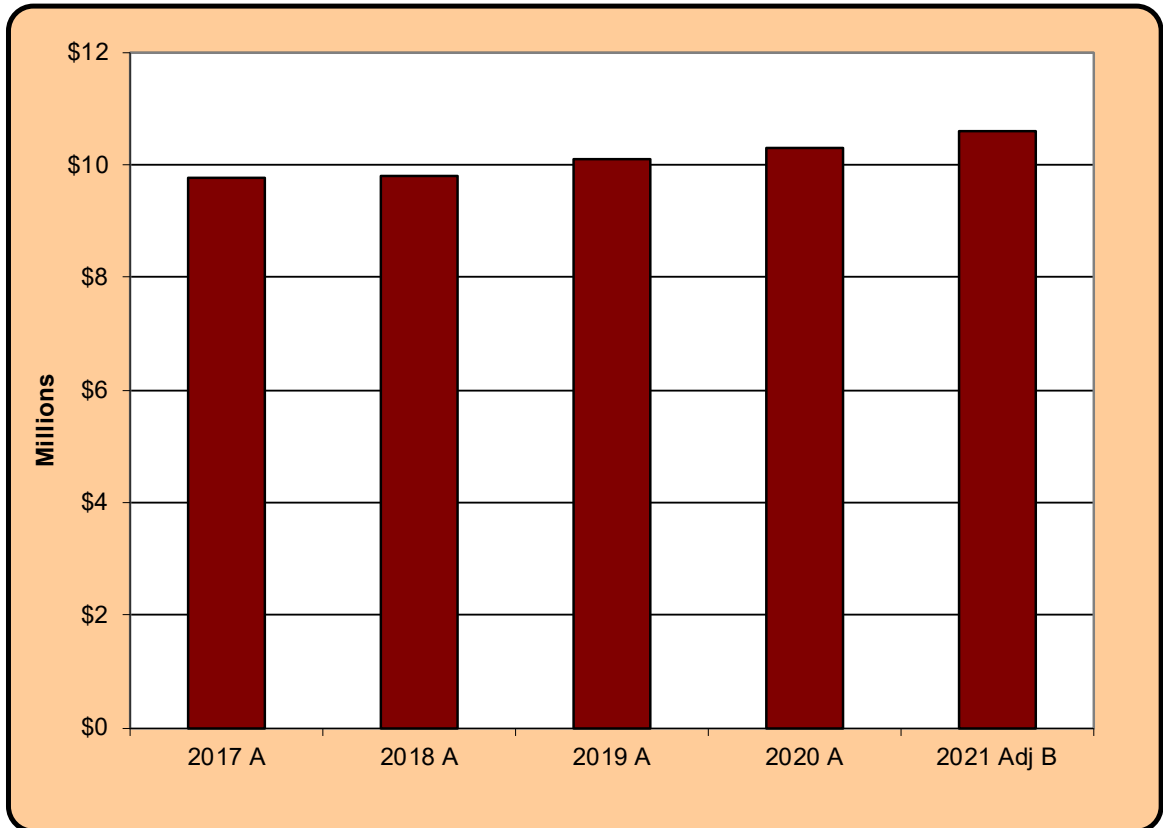
35.92.020: Authority to acquire and operate sewerage and solid waste handling systems, plants, sites, or facilities.

REVENUE: STORM DRAINAGE UTILITY REVENUES

DESCRIPTION: The Storm Drainage Utility bills customers for management, collection and conveyance of surface water runoff from roads and properties.

HISTORICAL DATA:

<i>Storm Fund (Fund 432)</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
City Storm Drainage Services	\$ 9,667,882	\$ 9,744,230	\$ 10,056,260	\$ 10,216,624	\$ 10,507,050
Storm Application Revenues	110,220	65,610	54,230	84,425	100,000
Total	\$ 9,778,102	\$ 9,809,840	\$ 10,110,490	\$ 10,301,049	\$ 10,607,050



BASE: Number of storm drainage accounts and amount of impervious surface area such as parking lots. Credits are provided in the event of privately provided surface water management facilities.

AUBURN CITY CODE: 13.48.020: Establishes the Storm Drainage Utility Fund.

13.48.060: Authority to establish rates and charges.

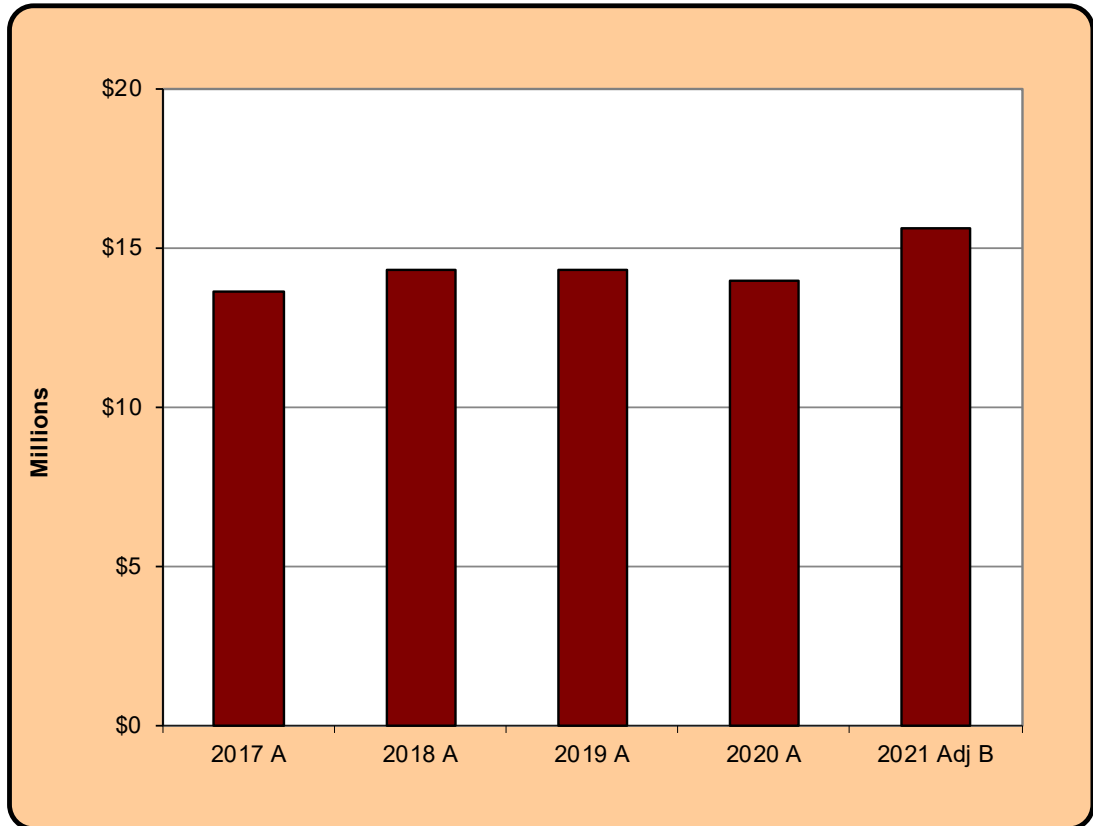
REVISED CODE OF WA: 35.21.210: Authorizes cities to provide storm drainage services and systems.

REVENUE: SOLID WASTE UTILITY REVENUES

DESCRIPTION: The Solid Waste Utility bills customers for garbage and yard waste pickup. The Solid Waste Utility contracts with Waste Management of Washington, Inc. for services.

HISTORICAL DATA:

<i>Solid Waste (Fund 434)</i>	2017 A	2018 A	2019 A	2020 A	2021 Adj B
City Solid Waste Services	\$ 12,500,334	\$ 13,091,821	\$ 13,086,166	\$ 12,676,559	\$ 14,206,900
Yard Waste	1,149,127	1,203,984	1,237,318	1,274,235	1,400,800
Total	\$ 13,649,461	\$ 14,295,805	\$ 14,323,484	\$ 13,950,794	\$ 15,607,700



BASE: The rates charged to customers are dependent on the service level they choose - which is the container size and frequency of pick-ups.

AUBURN CITY CODE: 8.08.060: Establishes the City's Solid Waste Fund.

8.08.170: Authority to establish rates and charges.

8.08.180: Establishes collection charges.

REVISED CODE OF WA: 35.21.152: Establishes the authority for a city to handle solid waste services.

35.21.157: Establishes the procedures for rate increase notification.

City of Auburn Revenue Manual

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