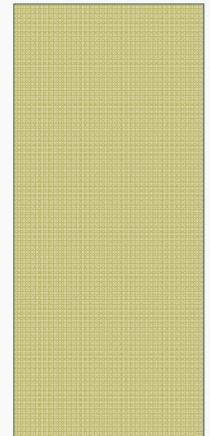


REVENUE AND EXPENSE OVERVIEW

2015-2016 BIENNIAL BUDGET



PRESENTATION AGENDA FOR 2015-16 BUDGET: REVENUES AND EXPENDITURES

- **Revenue**
 - Sales Tax Model
 - Property Tax Scenarios
 - Business Taxes – Utility Taxes
 - Business License Revenue
 - Intergovernmental Revenues
 - Charges for Services
 - Fines and Forfeitures
 - EMS
- **Expense**
 - Expected Annual Growth
 - Labor Increases
 - Across the Board Reduction Methodology
- **Fund Balance Projection**

Where does your **sales** tax dollar go?

% of a dollar and actual collections for 2013



	City of Lynnwood (Includes Criminal Justice)	State General Fund	Transit Systems	County & Mental Health
	9.1¢ per \$1.00	69.1¢ per \$1.00	19.1¢/\$1.00	2.7¢/\$1.00
Total \$	\$18,449,843	\$ 140,097,159	\$38,724,395	\$5,474,129

SALES TAXES

2014 Estimate						
Period	Gross Sales Tax	Street Fund 111	Solid Waste Fund 144	Residual GF funds	2013 % Rec'd	Forecast
Jan	\$ 1,237,569	\$ 42,412	\$ 3,598	\$ 1,191,558	7.1%	\$ 16,672,004
Feb	1,317,010	61,433	5,212	1,250,365	6.9%	18,164,892
March	1,561,289	36,835	3,125	1,521,329	8.3%	18,350,211
April	1,382,862	38,781	3,290	1,340,790	7.7%	17,451,412
May	1,457,001	44,542	3,779	1,408,680	8.0%	17,623,436
June	1,604,438	40,931	3,473	1,560,034	8.5%	18,362,249
July	1,552,163	42,734	3,626	1,505,804	8.6%	17,566,646
		47,404	4,022		8.5%	
		45,970	3,900		9.2%	
		45,208	3,836		7.9%	
		47,780	4,054		8.1%	
		42,960	3,645		11.2%	
		\$ 536,990.00	\$ 45,561.00		100.0%	\$ 17,741,549.93

Where does your **property** tax dollar go?

% of a dollar and projected collections for 2014



City of Lynnwood Includes EMS	Hospital	Edmonds School District and State Levy for Schools	Snohomish County	Sno-Isle Library
22.8¢	0.9¢	62.3¢	9.7¢	4.4¢
\$11,827,713	\$506,245	\$32,353,628	\$4,970,401	\$2,301,112

PROPERTY TAXES 2015-2016

	Scenario #1 - No increase				Scenario #2 - 1% increase only				1% increase + banked capacity			
	2015	% Inc over CY	2016	% Inc over CY	2015	% Inc over CY	2016	% Inc over CY	2015	% Inc over CY	2016	% Inc over CY
	<i>Levy</i>	\$ 9,123,646		\$ 9,123,646		\$ 9,123,646		\$ 9,123,646		\$ 9,123,646		\$ 9,123,646
<i>1% Increase</i>					91,236		183,385		92,948		357,975	
<i>Bank Capacity Use</i>									171,150			
	9,123,646	0%	9,123,646	0%	9,214,882	1.0%	9,307,031	1.0%	9,387,744	2.8%	9,481,622	1.0%
<i>Collection Rate</i>	98.23%		98.23%		98.23%		98.23%		98.23%		98.23%	
	8,962,157		8,962,157		9,051,779		9,142,297		9,221,581		9,313,797	
<i>Transfer For Streets</i>	(450,000)		(450,000)		(450,000)		(450,000)		(450,000)		(450,000)	
<i>Residual GF</i>	\$ 8,512,157		\$ 8,512,157		\$ 8,601,779		\$ 8,692,297		\$ 8,771,581		\$ 8,863,797	

UTILITY TAX AMOUNT FOR SINGLE FAMILY RESIDENCE

- Monthly 2014 Utility Rate for Water/Sewer/Storm = \$66.00
- Current Monthly 4% Utility Tax = \$2.64
- Each Additional 2% of Utility Tax = \$1.32

SAMPLE OF NEIGHBORING CITIES WITH UTILITY
TAX RATES > 6%
(FROM AWC 2012 SURVEY)

Neighbor	Water	Sewer	Stormwater
Edmonds	11.50%	11.50%	11.50%
Mountlake Terrace	14.00%	10.00%	10.00%
Kirkland	10.50%	13.38%	7.50%
Seattle	15.54%	12.00%	11.50%

HOW LYNNWOOD'S UTILITY RATES COMPARE (FROM RECENT ALDERWOOD WATER AND SEWER DISTRICT SURVEY)

- Survey included 28 jurisdictions, mostly from Western WA.
- Combined monthly water and sewer utility bills compared
- Lynnwood ranked ~ 24th at a combined rate of about \$61/mo
- The average amount was ~ \$93/mo
- The highest, Snohomish, charges ~ \$165/mo

WATER, SEWER, STORM UTILITY TAXES

Utility Sales Totals

	2015		2016		2015-2016 Biennial
411 - Water Sales	\$ 5,314,828	\$	5,684,763	\$	10,999,592
411 - Sewer Service	8,706,787		9,011,353		17,718,140
411 - Storm Drainage	3,168,269		3,403,687		6,571,956
	\$ 17,189,885	\$	18,099,804	\$	35,289,688

GF Tax on Utility Sales

4% \$	687,595	\$	723,992	\$	1,411,588
6% \$	1,031,393	\$	1,085,988	\$	2,117,381
Difference \$	343,798	\$	361,996	\$	705,794

BUSINESS LICENSING

2013 Data

Employees	FT	PT
19,578	10,964	8,614
Pct.	56%	44%

Three Scenarios:

- FTE Revisited
- Standard Fee for PT and FT
- Difference FEE for PT and FT

OTHER REVENUE CATEGORIES

- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- EMS

EXPENSES

- The 2015-2016 Budget contains a reduction strategy which focuses on and seeks to mitigate increases of expenses at their source.
- The budget contains an across the board reduction of \$2,185,000. The majority of this increase was driven by labor costs. Labor comprises 71.7% of the total 2015-2016 budget.
- Three categories of reductions were utilized.
- Avoids the inequity of across the board reductions by % of budget.

EXPENSES – ACROSS THE BOARD REDUCTION POLICY

- Three categories of reductions were used
 - Category 1 – based on expenditure increases driven by 90% of CPI
 - Category 2 – based on expenditure increases driven by costs in excess of 90% of CPI
 - Category 3 – based on expenditure increases related to proposed GSO increase

EXPENSES - ACROSS THE BOARD REDUCTION POLICY

	\$ 2,185,000	Equity Distribution	Distribution based on 2013-14 Original Budget allocation
ADMINISTRATIVE SERVICES	\$ 178,310	8.2%	\$ 221,052
COMMUNITY DEVELOPMENT	77,055	3.5%	97,903
ECONOMIC DEVELOPMENT	23,663	1.1%	34,574
EXECUTIVE	22,190	1.0%	17,239
FIRE	971,151	44.4%	420,335
HUMAN RESOURCES	25,360	1.2%	26,871
LEGAL	-	0.0%	57,218
LEGISLATIVE	-	-	17,972
MUNICIPAL COURT	57,973	2.7%	69,794
PARKS & RECREATION	235,206	10.8%	311,250
POLICE	487,320	22.3%	775,331
PUBLIC WORKS	106,771	4.9%	135,460
	\$ 2,185,000	100.0%	\$ 2,185,000

- Non-Departmental was excepted from reductions due to the fixed nature of the expense category

**2015 - 2016 Proposed Preliminary Budget
General Fund Budget Worksheet - REVISED
September 8, 2014**

	2015-16 Proposed Preliminary Budget	2015-16 Dec Packs (Ongoing)	2015-16 Transfer to Capital Dev.	2015-16 Dec Packs (One time)*	Total 2015-16 Budget
Revenue					
General Fund	\$ 99,790,178		\$ 300,000	\$ 1,363,493	\$ 101,453,671
Restoration to 6% GF utility tax Increase	705,794				705,794
Business License Restoration	620,000				620,000
Additional Recreation Center Revenues	235,610				235,610
Annual 1% increase in Property Tax	274,622				274,622
	-				-
Total Revenue	\$ 101,626,204	\$ -	\$ 300,000	\$ 1,363,493	\$ 103,289,697
<hr/>					
Expenditures					
General Fund	\$ 101,147,285		\$ 300,000	\$ 1,363,493	\$ 102,810,778
	-				-
	-				-
	-				-
	-				-
	-				-
Total Expenditures	\$ 101,147,285	\$ -	\$ 300,000	\$ 1,363,493	\$ 102,810,778
Difference (Surplus/Deficit)	\$ 478,919	\$ -		\$ -	\$ 478,919
One-Time use of Fund Balance					\$ 1,363,493

* For detail of Decision Packages see individual department sections

	A	B	G	H	I	J	K	L	M	N
1	City of Lynnwood									
2	Schedule of Revenues									
3	August 31, 2014									
4	Prepared: October 15, 2014									
5										
6		Category	2014 Budget	Aug. 2014 Actuals	2014 Moderate Forecast	2014 Pessimistic Forecast	2014 Optimistic Forecast	2015 Forecast	2016 Forecast	2015-2016 Forecast
7	31-Taxes									
8		BUSINESS TAXES	\$ 6,402,436	\$ 3,761,484	\$ 6,438,945	\$ 6,116,998	\$ 6,760,892	\$ 6,503,335	\$ 6,568,369	\$ 13,071,704
9		EXCISE TAXES	161,733	92,167	125,861	119,568	132,154	127,120	128,391	255,510
10		GENERAL PROPERTY TAXES	8,604,265	4,776,886	8,512,157	8,086,549	8,937,765	8,512,157	8,512,157	17,024,314
11		RETAIL SALES AND USE TAXES	16,972,135	8,352,637	17,650,000	16,767,500	18,532,500	17,685,300	17,729,513	35,414,813
12		31-Taxes Total	\$ 32,140,569	\$ 16,983,174	\$ 32,726,963	\$ 31,090,615	\$ 34,363,311	\$ 32,827,912	\$ 32,938,430	\$ 65,766,341
13	32-Licenses and Permits									
14		BUSINESS LICENSES/PERMITS/FRANCHISE	\$ 2,709,626	\$ 2,237,882	\$ 2,487,060	\$ 2,362,707	\$ 2,611,413	\$ 2,511,931	\$ 2,537,051	\$ 2,511,931
15		INTERFUND LICENSES & PERMITS	-	-	1,793	1,703	1,883	1,793	1,793	3,586
16		NON-BUS LICENSES & PERMITS	793,411	623,378	1,011,271	960,707	1,061,835	1,031,532	1,052,199	2,083,731
17		32-Licenses and Permits Total	\$ 3,503,037	\$ 2,861,260	\$ 3,500,124	\$ 3,325,118	\$ 3,675,130	\$ 3,545,256	\$ 3,591,043	\$ 7,136,299
18	33-Intergovernmental Revenue									
19		DIRECT FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,100	\$ 20,100
20		INDIRECT FEDERAL GRANTS	-	2,567	3,000	2,850	3,150	10,000	10,100	20,100
21		INTERGOVERN SERVICE REVENUES	-	-	Moved to Category 34					-
22		INTLCL GRNTS ENT IMP PYMTS	115,000	158,774	160,000	152,000	168,000	150,000	151,500	301,500
23		ST ENT IMPCT PYMTS & IN LIEU	686,454	317,112	635,509	603,734	667,284	700,000	707,000	1,407,000
24		STATE GRANTS	32,700	25,644	32,700	31,065	34,335	32,700	32,700	65,400
25		STATE SHARED REVENUES	242,546	-	251,129	238,573	263,685	\$ 248,643	251,129	499,772
26		33-Intergovernmental Revenue Total	\$ 1,076,700	\$ 504,097	\$ 1,082,338	\$ 1,028,221	\$ 1,136,455	\$ 1,151,343	\$ 1,162,529	\$ 2,313,872
27	34-Charges for Services									
28		CULTURE & RECREATION	\$ 2,165,358	\$ 1,683,104	\$ 2,412,096	\$ 2,291,491	\$ 2,532,700	\$ 2,522,136	\$ 2,537,136	\$ 5,059,272
29		UTILITIES & ECONOMIC ENVIRONMENT	436,053	247,007	417,368	396,500	438,237	476,987	489,836	966,823
30		GENERAL GOVERNMENT	24,340	19,660	90,000	85,500	94,500	90,001	90,002	180,003
31		INTRFND/INTERDEP SLS & SRVCES	1,956,635	794,472	1,716,917	1,631,071	1,802,763	1,716,917	1,716,917	3,433,834
32		SECURITY OF PERSONS & PROPERTY	1,071,141	600,594	896,409	851,589	941,229	896,409	896,409	1,792,818
33		TRANSPORTATION	-	-	14,423	13,702	15,144	14,423	14,423	28,846
35		34-Charges for Services Total	\$ 5,653,527	\$ 3,344,837	\$ 5,547,213	\$ 5,269,852	\$ 5,824,573	\$ 5,716,873	\$ 5,744,723	\$ 11,461,596
36	35-Fines and Forfeits									
37		CIVIL PARKING INFRACTION PENAL	\$ 2,000,000	\$ 1,523,348	\$ 2,000,000	\$ 1,900,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 4,200,000
38		CRIMINAL COSTS	1,800,000	1,041,505	1,800,000	1,710,000	1,890,000	1,800,000	1,800,000	3,600,000
39		NON-CRT FINES, FORFEIT & PENAL	30,000	37,568	25,650	24,368	26,933	25,650	25,650	51,300
40		35-Fines and Forfeits Total	\$ 3,830,000	\$ 2,602,421	\$ 3,825,650	\$ 3,634,368	\$ 4,016,933	\$ 3,925,650	\$ 3,925,650	\$ 7,851,300
41	36-Miscellaneous Revenues									
42		CONTRIB/DONATIONS FROM PRV SRC	\$ 22,100	\$ 56,597	\$ 26,774	\$ 25,435	\$ 28,113	\$ 27,443	\$ 28,129	\$ 55,572
43		INTEREST & OTHER EARNINGS	42,685	27,040	21,487	20,413	22,561	27,000	27,270	54,270
44		INTERFUND/INTERDEP MISC REVEN	-	367	-	-	-	-	-	-
45		OTHER	6,500	17,498	18,000	17,100	18,900	17,000	17,170	34,170
46		RENTS, LEASES & CONCESSIONS	240,550	197,750	300,000	285,000	315,000	300,000	303,000	603,000
47		36-Miscellaneous Revenues Total	\$ 311,835	\$ 299,252	\$ 366,261	\$ 347,948	\$ 384,574	\$ 371,443	\$ 375,569	\$ 747,012
48	38-Non-Revenue									

	A	B	G	H	I	J	K	L	M	N
1	City of Lynnwood									
2	Schedule of Revenues									
3	August 31, 2014									
4	Prepared: October 15, 2014									
5										
6		Category	2014 Budget	Aug. 2014 Actuals	2014 Moderate Forecast	2014 Pessimistic Forecast	2014 Optimistic Forecast	2015 Forecast	2016 Forecast	2015-2016 Forecast
49		OTHER INCREASES IN FUND EQUITY	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
50		PROC LNG-TRM DBT-PROP FUNDS ON	-	-	-	-	-	-	-	-
51		38-Non-Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52		39-Other Financing Sources								
53		INSURANCE RECOVERY	-	-	-	-	-	-	-	-
54		DISPOSITION OF FIXED ASSETS	-	16,000	-	-	-	-	-	-
55		UTILIZATION OF FUND BALANCE	-	15	-	-	-	1,663,493	-	1,663,493
56		OPERATING TRANSFERS-IN	3,870,010	981,393	2,256,879	2,144,035	2,369,723	2,256,879	2,256,879	4,513,757
57		39-Other Financing Sources Total	\$ 3,870,010	\$ 997,408	\$ 2,256,879	\$ 2,144,035	\$ 2,369,723	\$ 3,920,372	\$ 2,256,879	\$ 6,177,250
58		Grand Total	\$ 50,385,678	\$ 27,592,449	\$ 49,305,427	\$ 46,840,156	\$ 51,770,699	\$ 51,458,848	\$ 49,994,823	\$ 101,453,671
59										
60	NOTE: 2014 Budget included \$1,082,119 of Fund Balance. The Fund Balance is not reflected on the above table.									
61										
62										

**City of Lynnwood, WA
Executive Summary - Current Trending Mid Forecast**

10/15/2014

	2013	2014	2013-2014 Biennial	2015	2016		2015-2016 Biennial Revised	2017	2018	2017-2018 Biennial		
	Actual	Outlook	Outlook	Outlook	Projected Annual Growth Rate	Outlook	Projected Annual Growth Rate	Outlook	Outlook	Projected Annual Growth Rate	Outlook	
REVENUE												
Beginning Unassigned Fund Balance			\$ 11,314,530				\$ 8,539,843				\$ 6,982,739	
Property Tax	\$ 8,897,973	\$ 8,512,157	\$ 17,410,130	\$ 8,512,157	0.0%	\$ 8,512,157	0.0%	\$ 17,024,314	\$ 8,512,157	\$ 8,512,157	0.0%	\$ 17,024,314
Retail Sales Tax	17,680,052	17,650,000	35,330,052	17,685,300	0.2%	17,729,513	0.2%	35,414,813	17,773,837	17,818,271	0.3%	35,592,108
Business Taxes	7,004,319	6,438,945	13,443,264	6,503,335	1.0%	6,568,369	1.0%	13,071,704	6,601,211	6,634,217	0.5%	13,235,428
Excise Taxes	124,777	125,861	250,638	127,120	1.0%	128,391	1.0%	255,510	128,391	128,391	0.0%	256,782
Licenses/Permits/Franchise	2,247,387	2,487,060	4,734,447	2,511,931	1.0%	2,537,051	1.0%	5,048,982	2,549,736	2,562,485	0.5%	5,112,221
Construction Permits	954,058	1,013,064	1,967,122	1,033,325	2.0%	1,053,992	2.0%	2,087,317	1,064,532	1,075,177	1.0%	2,139,709
Intergovernmental Revenue	1,180,297	1,082,338	2,262,635	1,151,343	6.4%	1,162,529	1.0%	2,313,872	1,168,342	1,174,183	0.5%	2,342,525
Chgs. for Goods & Services	4,161,905	3,830,296	7,992,201	3,999,956	4.4%	4,027,806	0.7%	8,027,762	4,088,223	4,149,546	1.5%	8,237,770
Interfund Service Charges	1,715,562	1,716,917	3,432,479	1,716,917	0.0%	1,716,917	0.0%	3,433,834	1,734,086	1,751,427	1.0%	3,485,513
Fines & Forfeits *	4,373,440	3,825,650	8,199,090	3,925,650	2.6%	3,925,650	0.0%	7,851,300	3,964,907	4,004,556	1.0%	7,969,462
Misc Revenues	2,858,582	2,623,140	5,481,722	2,628,322	0.2%	2,632,448	0.2%	5,260,770	2,645,610	2,658,838	0.5%	5,304,449
Ongoing Revenue	\$ 51,198,352	\$ 49,305,428	\$ 100,503,780	\$ 49,795,356		\$ 49,994,822		\$ 99,790,178	\$ 50,231,031	\$ 50,469,248		\$ 100,700,279
<i>Revenue Growth</i>	NA	-3.7%		1.0%		0.4%		-0.7%	0.5%	0.5%		0.9% *
Total Revenue			\$ 111,818,310				\$ 108,330,021					\$ 107,683,018

	2013	2014	2013-2014	2015-2016 Proposed Preliminary Budget			2017-2018	
	Actual	Outlook	Outlook	Growth from 2013-2014 Outlook	Outlook		Projected Growth Rate 2.5% Annually	Outlook
EXPENSES								
Salaries & Wages	\$ 24,570,915	\$ 25,161,442	\$ 49,732,357	4.5%	\$ 51,945,874		5.0%	\$ 54,543,168
Personnel Benefits	9,290,168	10,105,673	19,395,841	6.2%	20,606,858		5.0%	21,637,201
Supplies	1,040,134	1,970,631	3,010,765	-6.5%	2,816,436		5.0%	2,957,258
Services	7,860,141	7,926,079	15,786,220	10.5%	17,445,787		5.0%	18,318,076
Intergovernmental Svcs	1,898,593	2,403,553	4,302,146	6.3%	4,574,265		5.0%	4,802,978
Capital Outlay	1,475,665	167,479	1,643,144	-90.2%	161,000		5.0%	169,050
Debt Service And Transfers Out	2,075,150	2,082,844	4,157,994	-13.5%	3,597,062		0.0%	3,597,062
Expenses	\$ 48,210,766	\$ 49,817,701	\$ 98,028,467		\$ 101,147,282			\$ 106,024,793

	3.2%		4.8%	
<i>Expense Growth</i>				
Current Resources		100,503,780		100,700,279
Total Expenses		(98,028,467)		(106,024,793)
Excess (Deficiency) of Revenues over Expenditures		\$ 2,475,313		\$ (5,324,514)
Transfer to Revenue Stabilization		\$ (1,000,000)		\$ -
Transfer to Golf Fund/ERR/Lynnwood Place Ring Rd		\$ (3,750,000)		
Transfer to Fund Enterprise Resource Project		\$ (500,000)		\$ (200,000)
Net Incremental Increase/Decrease to Fund Balance		\$ (2,774,687)		\$ (5,324,514)
Ending Unassigned Fund Balance		\$ 8,539,843		\$ 6,982,739

Utility Tax Rate Comparison

Example 1: Single Family Residence
(at minimum water usage)

	Monthly Amount (before tax)	Bi-Monthly Billing Amount (before tax)	Yearly Amount (before tax)
Water	\$ 17.86	\$ 35.72	\$ 214.32
Sewer	\$ 38.79	\$ 77.57	\$ 465.42
Storm	\$ 9.36	\$ 18.71	\$ 112.26
Total	\$ 66.00	\$ 132.00	\$ 792.00
Current 4% Utility Tax	\$ 2.64	\$ 5.28	\$ 31.68
Each Additional 2% of Tax	\$ 1.32	\$ 2.64	\$ 15.84

Example 2: QFC at 196th Street SW and 76th Avenue West
(2-inch water meter and highest sewer strength of 5)

	Monthly Amount (before tax)	Bi-Monthly Billing Amount (before tax)	Yearly Amount (before tax)
Water	\$ 597.51	\$ 1,195.02	\$ 7,170.12
Sewer	\$ 1,728.36	\$ 3,456.71	\$ 20,740.26
Storm	\$ 757.76	\$ 1,515.51	\$ 9,093.06
Total	\$ 3,083.62	\$ 6,167.24	\$ 37,003.44
Current 4% Utility Tax	\$ 123.34	\$ 246.69	\$ 1,480.14
Each Additional 2% of Tax	\$ 61.67	\$ 123.34	\$ 740.07

Example 3: Taco Time at 196th Street SW and 44th Avenue West
(1-inch water meter and second to highest sewer strength of 4)

	Monthly Amount (before tax)	Bi-Monthly Billing Amount (before tax)	Yearly Amount (before tax)
Water	\$ 125.57	\$ 251.13	\$ 1,506.78
Sewer	\$ 283.77	\$ 567.54	\$ 3,405.24
Storm	\$ 160.00	\$ 320.00	\$ 1,920.00
Total	\$ 569.34	\$ 1,138.67	\$ 6,832.02
Current 4% Utility Tax	\$ 22.77	\$ 45.55	\$ 273.28
Each Additional 2% of Tax	\$ 11.39	\$ 22.77	\$ 136.64

Excerpts from:

Association of Washington Cities - 2012 Tax and User Fee Survey

Municipal Tax Rates & Fees (Unless noted by **)

Municipalities with Utility Tax Rates > 6%

	City Name	General Information		Utility Taxes			Also B&O Tax?
		Population	County	Water	Sewer	Stormwater	
1	Grandview	9290	Yakima	24.20%	6%		
2	Granger	3100	Yakima	36%	36%		
3	Harrah	630	Yakima	12%	12%		
4	Mabton	2165	Yakima	20%	20%		
5	Toppenish	9080	Yakima	23%	23%	23%	
6	Wapato	4605	Yakima	33%	33%		
7	Yakima	85040	Yakima	20%	20%	6%	
8	Zillah	2790	Yakima	32%	32%		
9	Pullman	27920	Whitman	8%	8%		
10	Blaine	4790	Whatcom	9%	9%	9%	
11	Sumas	1319	Whatcom	9%	9%		
12	Bucoda	660	Thurston	10%			
13	Olympia	45500	Thurston	12%	10%	10%	Yes
14	Chewelah	2450	Stevens	15%	15%		
15	Darrington	1505	Snohomish	8%			Yes
16	Edmonds	40900	Snohomish	11.5%	11.5%	11.5%	
17	Lynnwood	36160	Snohomish	4%	4%	4%	
18	Monroe	16680	Snohomish	10%			
19	Mountlake Terrace	**	Snohomish	14%	10	10	
20	Stanwood	5705	Snohomish	10.70%	6%	6%	
21	Anacortes	16800	Skagit	7%	7%	7%	
22	Buckley	4625	Pierce	9%	9%	9%	
23	DuPont	7930	Pierce	11%	6%	8%	Yes
24	Fircrest	6345	Pierce	8%	6%		
25	Orting	6245	Pierce	8.60%			
26	Puyallup	38900	Pierce	8%	8%	8%	
27	Tacoma	204200	Pierce	8%	8%	8%	Yes
28	Raymond	3065	Pacific	10%			
29	Okanogan	2500	Okanogan	10%	10%		
30	Omak	4780	Okanogan	10%	10%	10%	
31	Oroville	1755	Okanogan	10%	10%		
32	Twisp	995	Okanogan	9%	9%		
33	Winthrop	440	Okanogan	15%	15%		
34	Shelton	8975	Mason	11.63%	5%	5%	Yes
35	Almira	285	Lincoln	25%	25%		
36	Davenport	1725	Lincoln	18%	18%		
37	Odessa	960	Lincoln	24%			
38	Sprague	495	Lincoln	20.03%	3.85%		
39	Centralia	15570	Lewis	10%	14%	10%	
40	Vader	640	Lewis	7%	7%		
41	Ellensburg	17326	Kittitas	10%	10%		
42	Kittitas	1182	Kittitas	12%	12%		
43	Bremerton	36190	Kitsap	15.50%	20%	20%	Yes
44	Poulsbo	8920	Kitsap	8%	8%	8%	
45	Auburn	68270	King	7%	7%	7%	

Excerpts from:

Association of Washington Cities - 2012 Tax and User Fee Survey

Municipal Tax Rates & Fees (Unless noted by **)

Municipalities with Utility Tax Rates > 6%

	City Name	General Information		Utility Taxes			Also B&O Tax?
		Population	County	Water	Sewer	Stormwater	
46	Bothell	**	King	10%	5%		
47	Bellevue	122900	King	10.40%	5%	5%	Yes
48	Enumclaw	11490	King	8%	8%		
49	Kent	88760	King	10%	10%	10%	
50	Kirkland	49620	King	10.50%	13.38%	7.50%	
51	Redmond	53680	King	9.23%	9.23%		
52	Renton	86230	King	7.50%	6%	6%	
53	Seattle	612000	King	15.54%	12%	11.50%	Yes
54	Snoqualmie	9850	King	9%	9%	9%	Yes
55	Tukwila	18190	King	10%	10%	10%	
56	Aberdeen	16450	Grays Harbor	7%	7%	7%	Yes
57	Hoquiam	8770	Grays Harbor	8 utility tax; 10 in lieu tax	8 utility tax; 10 in lieu tax%	8 utility tax; 10 in lieu tax%	Yes
58	Ephrata	7080	Grant	20%	20%		
59	Mattawa	3405	Grant	10%	10%		
60	Connell	4220	Franklin	9%	6%		
61	Pasco	56300	Franklin	8.50%	8.50%	8.50%	
62	Mansfield	330	Douglas	12%	12%		
63	Kelso	11780	Cowlitz	8%	8%		Yes
64	Longview	36100	Cowlitz	9.50%	9.50%	9.50%	Yes
65	Ridgefield	4370	Clark	8%	8%		
66	Vancouver	165500	Clark	20%	20%	20%	
67	Sequim	5830	Clallam	8%	8%		
68	Chelan	4105	Chelan	9.50%	9.50%		
69	Leavenworth	2325	Chelan	10%	10%		
70	Wenatchee	31120	Chelan	16%	16%	16%	
71	Kennewick	68570	Benton	15.50%	7%	1%	
72	Prosser	5140	Benton	20.60%	22.10%		
73	Richland	48580	Benton	12.23%	10.50%	8.50%	
74	Clarkston	7265	Asotin		14%		
75	Ritzville	1745	Adams	10%	10%		

Regional Rate Comparison - Single-Family Monthly Water Bill

Monthly Consumption of 7 CCF

Agency	Rate Structure	Monthly Bill
City of Snohomish	Base (2 CCF) + Volumetric	\$ 65.86
Seattle Public Utilities - Shoreline & LFP (Summer)	Base (0 CCF) + 3-Tier Volumetric	\$ 63.18
Seattle Public Utilities - Outside Seattle (Summer)	Base (0 CCF) + 3-Tier Volumetric	\$ 59.41
Seattle Public Utilities - Shoreline & LFP (Winter)	Base (0 CCF) + Volumetric	\$ 59.05
Seattle Public Utilities - Outside Seattle (Winter)	Base (0 CCF) + Volumetric	\$ 55.53
Woodinville Water District (Summer)	Base (1 CCF) + 2-Tier Volumetric	\$ 54.36
City of Kirkland	Base (2.5 CCF) + 2-Tier Volumetric	\$ 53.36
Seattle Public Utilities - Inside Seattle (Summer)	Base (0 CCF) + 3-Tier Volumetric	\$ 52.08
Seattle Public Utilities - Inside Seattle (Winter)	Base (0 CCF) + Volumetric	\$ 48.68
1 City of Renton	Base (0 CCF) + 3-Tier Volumetric	\$ 47.70
Woodinville Water District (Winter)	Base (1 CCF) + 2-Tier Volumetric	\$ 47.40
City of Marysville - Outside UGA	Base (0 CCF) + 4-Tier Volumetric	\$ 46.30
North City Water District	Base (0 CCF) + 3-Tier Volumetric	\$ 44.13
City of Arlington	Base (3 CCF) + 2-Tier Volumetric	\$ 43.91
City of Bellevue	Base (0 CCF) + Volumetric	\$ 42.86
City of Tukwila (Summer)	Base (0 CCF) + Volumetric	\$ 42.30
Highline Water District (Summer)	Base (0 CCF) + 2-Tier Volumetric	\$ 40.55
Highline Water District (Winter)	Base (0 CCF) + Volumetric	\$ 39.25
Sammamish Plateau Water & Sewer Dist	Base (0 CCF) + 4-Tier Volumetric	\$ 36.55
Northshore Utility District	Base (0 CCF) + 3-Tier Volumetric	\$ 36.50
City of Tacoma - Out of City (Summer)	Base (0 CCF) + 2-Tier Volumetric	\$ 36.47
Cross Valley Water District	Base (2.5 CCF) + 4-Tier Volumetric	\$ 36.18
City of Tacoma - Out of City (Winter)	Base (0 CCF) + Volumetric	\$ 35.54
City of Marysville - Rural	Base (0 CCF) + 4-Tier Volumetric	\$ 34.75
City of Tukwila (Winter)	Base (0 CCF) + Volumetric	\$ 34.60
Valley View Water Dist (OR)	Base (0 CCF) + 2-Tier Volumetric	\$ 34.55
City of Portland (OR)	Base (0 CCF) + Volumetric	\$ 34.49
City of Everett (Flat)	Flat Rate	\$ 33.83
Eugene Water and Electric - Out of City (OR)	Base (0 CCF) + 3-Tier Volumetric	\$ 33.67
Lakewood Water	Base (4 CCF) + 2-Tier Volumetric	\$ 31.94
Olympic View Water & Sewer District (Summer)	Base (0 CCF) + Volumetric	\$ 30.98
City of Tacoma - In City (Summer)	Base (0 CCF) + 2-Tier Volumetric	\$ 30.39
City of Redmond	Base (0 CCF) + 4-Tier Volumetric	\$ 29.90
City of Tacoma - In City (Winter)	Base (0 CCF) + Volumetric	\$ 29.62
Olympic View Water & Sewer District (Winter)	Base (0 CCF) + Volumetric	\$ 29.44
Tualatin Valley Water Dist (OR)	Base (0 CCF) + 2-Tier Volumetric	\$ 27.61
City of Edmonds	Base (0 CCF) + 3-Tier Volumetric	\$ 27.60
City of Mountlake Terrace	Base (0 CCF) + 3-Tier Volumetric	\$ 27.60
Mukilteo Water and Wastewater District	Base (0 CCF) + Volumetric	\$ 27.54
City of Vancouver - Out of City	Base (0 CCF) + Volumetric	\$ 27.00
2 Alderwood Water & Wastewater District	Base (2 CCF) + 3-Tier Volumetric	\$ 26.95
City of Bothell	Base (0 CCF) + 4-Tier Volumetric	\$ 26.68
Eugene Water and Electric - In City (OR)	Base (0 CCF) + 3-Tier Volumetric	\$ 25.89
City of Everett (Metered)	Base (5 CCF) + Volumetric	\$ 23.68
City of Marysville - In City	Base (0 CCF) + 4-Tier Volumetric	\$ 23.15
Silver Lake Water & Sewer District (Summer)	Base (0 CCF) + Volumetric	\$ 22.70
Lakehaven Utility District	Base (0 CCF) + 4-Tier Volumetric	\$ 22.43
* City of Lynnwood	Base (5 CCF) + 2-Tier Volumetric	\$ 21.96 *
Silver Lake Water & Sewer District (Winter)	Base (0 CCF) + Volumetric	\$ 19.55
City of Vancouver - In City	Base (0 CCF) + Volumetric	\$ 17.95
Average Month Water Bill		\$ 36.87
Average w/o High and Low		\$ 36.66
Median Monthly Water Bill		\$ 34.58

1 Includes a flat monthly charge of \$10.58 for Irrigation

2 AWWD Changed to a 3-Tier Rate Structure In October 2013

Regional Rate Comparison - Single-Family Monthly Sewer Bill

Monthly Consumption of 7 CCF

Agency	Rate Structure	Monthly Bill
City of Snohomish	Base (2 CCF) + Volumetric	\$ 99.49
Seattle Public Utilities	Volumetric	\$ 82.25
City of Marysville - Outside UGA	Flat	\$ 79.62
Sammamish Plateau Water & Sewer Dist	Flat	\$ 70.74
City of Arlington	Flat	\$ 70.15
City of Renton	Flat	\$ 68.60
City of Bothell	Flat	\$ 67.04
Woodinville Water District	Flat	\$ 66.94
City of Tukwila	Flat	\$ 66.29
City of Bellevue	Base + Volumetric	\$ 63.38
¹ City of Kirkland	Base + Volumetric	\$ 61.14
City of Portland	Volumetric	\$ 60.90
City of Marysville - Rural	Flat	\$ 59.72
Mukilteo Water and Wastewater Dist - West	Flat	\$ 59.69
² Cross Valley Water District	Flat	\$ 58.12
Alderwood Water & Wastewater District	Base (7.5 CCF) + Volumetric	\$ 54.00
City of Redmond	Flat	\$ 53.39
Northshore Utility District	Flat	\$ 51.10
Silver Lake Water & Sewer District (Everett)	Flat	\$ 50.25
³ City of Everett	Flat	\$ 49.50
Silver Lake Water & Sewer District (AWWD)	Flat	\$ 49.10
City of Tacoma	Base + Volumetric	\$ 47.02
City of Vancouver - Out of City	Volumetric (Based on Avg Winter Use)	\$ 46.62
Mukilteo Water and Wastewater Dist - East	Flat	\$ 44.84
Lakehaven Utility District	Base + Volumetric	\$ 42.18
City of Marysville	Flat	\$ 39.81
✱ City of Lynnwood	Base (10 CCF) + Volumetric	\$ 38.79 ✱
City of Mountlake Terrace	Base + Volumetric	\$ 37.05
Clean Water Services (OR)	Base + Volumetric	\$ 36.79
City of Vancouver - In City	Volumetric (Based on Avg Winter Use)	\$ 30.80
City of Edmonds	Base + Volumetric	\$ 27.73
Southwest Suburban Sewer District	Flat	\$ 27.50
Olympic View Water & Sewer District	Flat	\$ 24.89
Midway Sewer District	Flat	\$ 24.00
Average Monthly Sewer Bill		\$ 53.22
Average w/o High and Low		\$ 52.68
Median Monthly Sewer Bill		\$ 52.25

¹ Volumetric portion based on Average Winter Water Consumption (assumes monthly average of 5 CCF)

² Cross Valley Sewer Rates calculated as: Average of SLWSD Sewer Rates * 117%

³ City of Everett includes charges for stormwater

Regional Rate Comparison - Combined (Water + Sewer) Single-Family Monthly Bill
Monthly Consumption of 7 CCF

Agency	Monthly Bill	
City of Snohomish	\$	165.35
Seattle Public Utilities - Shoreline & LFP (Summer)	\$	145.43
Seattle Public Utilities - Outside Seattle (Summer)	\$	141.66
Seattle Public Utilities - Shoreline & LFP (Winter)	\$	141.30
Seattle Public Utilities - Outside Seattle (Winter)	\$	137.78
Seattle Public Utilities - Inside Seattle (Summer)	\$	134.33
Seattle Public Utilities - Inside Seattle (Winter)	\$	130.93
City of Marysville - Outside UGA	\$	125.92
Woodinville Water District (Summer)	\$	121.30
City of Renton	\$	116.30
City of Kirkland	\$	114.50
Woodinville Water District (Winter)	\$	114.34
City of Arlington	\$	114.06
City of Tukwila (Summer)	\$	108.59
Sammamish Plateau Water & Sewer Dist	\$	107.29
City of Bellevue	\$	106.24
City of Tukwila (Winter)	\$	100.89
City of Portland (OR)	\$	95.39
City of Marysville - Rural	\$	94.46
Cross Valley Water District	\$	94.30
City of Bothell	\$	93.72
Northshore Utility District	\$	87.60
Mukilteo Water and Wastewater District - West	\$	87.23
City of Tacoma - Out of City (Summer)	\$	83.49
City of Everett (Flat)	\$	83.33
City of Redmond	\$	83.29
City of Tacoma - Out of City (Winter)	\$	82.56
Alderwood Water & Wastewater District	\$	80.95
City of Tacoma - In City (Summer)	\$	77.41
City of Tacoma - In City (Winter)	\$	76.64
City of Vancouver - Out of City	\$	73.62
City of Everett (Metered)	\$	73.18
Silver Lake Water & Sewer District - Everett (Summer)	\$	72.95
Mukilteo Water and Wastewater District - East	\$	72.38
Silver Lake Water & Sewer District - AWWD (Summer)	\$	71.80
Silver Lake Water & Sewer District - Everett (Winter)	\$	69.80
Silver Lake Water & Sewer District - AWWD (Winter)	\$	68.65
City of Mountlake Terrace	\$	64.65
Lakehaven Utility District	\$	64.61
City of Marysville - In City	\$	62.96
* City of Lynnwood	\$	60.75 *
Olympic View Water & Sewer District (Summer)	\$	55.87
City of Edmonds	\$	55.33
Olympic View Water & Sewer District (Winter)	\$	54.33
City of Vancouver - In City	\$	48.75
Average Monthly Combined Bill	\$	93.69
Average w/o High and Low	\$	93.07
Median Monthly Combined Bill	\$	87.23