

REVENUE OPTIONS

Revenue Source	Process to Implement	Revenue Potential	Annual Revenue Range
Property Tax Levy Lid Lift	Election – Majority Approval Required	Each \$.10 in levy lid lift equates to approximately \$722,000 in additional revenue.	\$72,000 to \$4.2 million
Business License/Registration Fee (Non-Revenue Generating)	City Ordinance – City Council Adoption	This is a revenue neutral fee. Revenues set to recover cost of the program.	Revenue Neutral
Revenue Generating Business Licenses	City Ordinance – City Council Adoption	Fee may be assessed in different ways: Per employee, square footage, flat amount	Dependent on the structure used to generate the fee.
Gambling Tax - Current City tax rate is 10%, State Law allows up to 20%	City Ordinance – City Council Adoption	For each 1% increase approximately \$190,000 (Assuming current level of card room activity is maintained)	\$190,000 to \$1.9 million
Business & Occupation Tax	City Ordinance – City Council Adoption	For each .1% approximately \$460,000	\$0 to \$1 million
Utility Tax above 6% on natural gas or telephone (Existing City rate is 6%)	Election – Majority Approval Required	For each 1% on natural gas - \$175,000 and for each 1% on telephone - \$292,000	Each 1% increase for both would be \$467,000
Utility tax above 6% on surface water utility fee (Existing City rate is 6%)	City Ordinance – City Council Adoption	For each 1% approximately \$30,000	Each 1% increase \$30,000
Transportation Benefit District – revenue restricted for transportation improvements (maintenance or capital)	<p>City Ordinance – City Council Adoption</p> <ul style="list-style-type: none"> • Annual vehicle fee up to \$20 • Transportation impact fees on commercial and industrial buildings <p>Election – Majority Approval Required</p> <ul style="list-style-type: none"> • Property Tax – 1 year excess levy • Up to 0.2% sales and use tax • Up to \$100 annual vehicle fee per vehicle registered 	<p>Non-Voted:</p> <ul style="list-style-type: none"> • \$20 per vehicle fee – estimate is \$600,000 <p>Voter Approved:</p> <ul style="list-style-type: none"> • Vehicle Fee – Each \$10 increase is \$300,000 • Sales Tax @ 0.1% = \$760,000 	<p>Non Voted: \$600,000</p> <p>Voted:</p> <ul style="list-style-type: none"> • Vehicle License Fee \$300,000 to \$2.4 Million • Sales Tax - \$0 to \$1.5 Million

CAPITAL RESTRICTED RESOURCE OPTIONS

Revenue Source	Process to Implement	Revenue Potential	Annual Revenue Range
General Obligation Bonds – Increase in property tax to repay bonds	Voter Approval - Majority	Depends on Voter Approval	
Development Mitigation Fee under SEPA	Project by Project	Assess mitigation to off-set the capital impact (Parks or Transportation) of the development on existing service levels. Can only be for the incremental difference	