

## PAYROLL AND EMPLOYEE BENEFITS

For the years ended December 31,	2001	2000	1999	1998	1997
Full-time equivalent positions	1,628	1,647	1,627	1,623	1,678
Straight time	\$ 75,801,957	\$ 74,286,122	\$ 71,440,967	\$ 67,273,819	\$ 66,823,852
Overtime	9,431,112	16,287,675	13,978,470	9,330,099	7,404,511
Vacation and other	16,635,444	15,680,918	15,474,009	13,899,876	13,555,234
Total payroll	101,868,513	106,254,715	100,893,446	90,503,794	87,783,597
Employee benefits	28,306,941	27,336,784	24,418,514	23,084,040	22,389,857
Total payroll and employee benefits	\$ 130,175,454	\$ 133,591,499	\$ 125,311,960	\$ 113,587,834	\$ 110,173,454
Percentage of employee benefits (including vacation) to straight time	59.3%	57.9%	55.8%	55.0%	53.8%

Note: 1999 straight time and overtime were revised in 2000 to use the general ledger as the reporting source going forward. Beginning in 1998, the general ledger was used as the reporting source for vacation and other and employee benefits. In previous years, the payroll system was the reporting source.

## TAXES AND CONTRIBUTIONS TO THE COST OF GOVERNMENT

For the years ended December 31,	2001	2000	1999	1998	1997
<b>Taxes</b>					
City of Seattle occupation tax	\$ 30,648,910	\$ 24,002,685	\$ 21,791,151	\$ 21,584,015	\$ 21,737,485
State public utility and business taxes	19,555,852	15,631,467	14,205,768	14,405,965	13,734,158
Local franchise and other special taxes <sup>A</sup>	295,474	1,161,177	676,575	570,485	170,123
Contract payments for government services	2,065,424	2,064,726	1,987,585	1,601,536	1,463,858
Total taxes as shown in statement of operations	52,565,660	42,860,055	38,661,079	38,162,001	37,105,624
Taxes/licenses charged to accounts other than taxes	8,291,537	9,012,216	8,874,311	7,380,933	8,832,738
Other contributions to the cost of government	2,852,862	3,513,674	4,686,514	3,479,904	3,237,229
Total miscellaneous taxes	11,144,399	12,525,890	13,560,825	10,860,837	12,069,967
Total taxes and contributions	\$ 63,710,059	\$ 55,385,945	\$ 52,221,904	\$ 49,022,838	\$ 49,175,591

Note: Electric rates include all taxes and contributions. The State Public Utility Tax for retail electric power sales was 3.873%.

The City of Seattle Occupation Utility Tax was 6% for retail electric power sales and 5% for out-of-state retail electric power sales.

<sup>A</sup> 2001 includes a refund of \$1,224,200 for Federal arbitrage rebate paid for Municipal Light & Power Revenue Bonds, 1986 and 1988.

**Payroll and Employee Benefits**  
(in millions)

