

# State Expenditures and Revenues by County: Fiscal Year 2016

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## Introduction

This report compares state expenditures and state revenue collections by county. The tables that follow rank each county in terms of 1) its share of statewide expenditures and revenues; 2) its per capita expenditures and revenues and 3) the ratio of expenditures over revenues. Expenditures are allocated three ways. Table 1 allocates expenditures according to where the benefits are received. Table 2 allocates expenditures according to where expenditures occur. Table 3 displays the average of the first two.

## Definitions and Caveats

### Revenues

Only state revenues are included in the allocation. Revenue collections by county are allocated in a number of ways, depending on the tax source.

### Sales, use, real estate excise and property taxes

Because there is a local component of these taxes, taxpayers report them at a local government level of detail.

### Business and occupation taxes

This tax is allocated to counties based on each firm's employment by county. *Caveat:* Business and Occupation (B&O) tax is activity based. The dollar amount of a firm's activity is not 100 percent correlated with employment.

### Public utility taxes

These taxes are allocated based on county population. *Caveat:* The Public Utility Tax (PUT) is a tax on sales to all consumers, which can be businesses or households. County population measures only the household side.

## Expenditures

There are two perspectives on how to allocate expenditures—by where the benefits of those expenditures occur, or by where expenditures actually occur. Scenario: A student from Clark County attending Washington State University. The first method allocates those expenditures in Clark County. The second method allocates those expenditures in Whitman County. A third method will be an average of the first two allocation methods.

For some expenditures, the data are such that the allocation methods are an approximation of where benefits are received or where expenditures occur. For other expenditures, the allocations are more precise.

### Department of Social and Health Services

Method 1: Allocation is based on the location of the Department of Social and Health Services benefits received, using the location of benefit recipients and the dollar amounts received per recipient.

Method 2: Allocation is based on an approximation of the location of DSHS expenditures measured by employee salary and benefits by county.

*Caveats:* In Method 2, employee salaries and benefits may not capture differences in operational expenses.

### **Department of Corrections**

Method 1: Based on the implied location of crime occurrence, as measured by population counts.

Method 2: Based on the implied location of prison and other Department of Corrections (DOC) facilities as measured by DOC employee salary and benefits per county.

*Caveats:* For Method 1, crime rates are highly correlated with population counts, but other factors could cause differences across counties. For Method 2, employee salaries and benefits may not capture differences in operational expenses.

### **K-12 education: Office of Superintendent of Public Instruction**

Method 1: Based on the Office of Superintendent of Public Instruction (OSPI) General Fund-state expenditures by school districts.

Method 2: Same as Method 1.

### **Four-year colleges**

Method 1: Based on student's original county of residence.

Method 2: Based on the facility locations of the state's four-year colleges and universities.

*Caveats:* Only Washington state-supported students are counted; no out-of-state students are included.

### **Community/technical college system**

Method 1: Based on student's original county of residence.

Method 2: Based on the facility locations of the state's two-year colleges.

### **Financial aid (Higher Education Coordinating Board)**

Method 1: Allocates based on financial aid recipient's original county of residence.

Method 2: Based on financial aid dollars by institution.

### **All other agencies, plus bond retirement and interest**

Method 1: Based on population distribution by county.

Method 2: Based on employee salary and benefit distribution by county.

*Caveats:* Method 1 assumes that all Washington residents benefit equally from expenditures made by other agencies and from bond retirement and interest. For Method 2, although expenditures and employee salary and benefits are highly correlated, other factors, such as differences in costs of operations, are also a factor.

## **Expenditure and Revenue Detail**

Table 4 (page 6) and Table 5 (page 8) show detailed county expenditures allocated by each method. Table 6 (page 10) shows revenues collected in each county. Table 7 (page 12) compares fiscal year 2015 Method 1 results with results from fiscal year 2008.

Table 1

**GF-S Expenditures (Method 1) and Tax Revenues**

Distribution by County (FY 2016) - Expenditures Allocated by Benefits Received

County	GF-S Expenditures (\$M)			Tax Revenues (\$M)			Expenditures / Revenues	
	\$ in millions	% of State Total	Rank	\$ in millions	% of State Total	Rank	Ratio	Rank
Adams	66.0	0.36%	27	33.3	0.18%	31	1.98	3
Asotin	57.9	0.31%	28	33.5	0.18%	30	1.73	9
Benton	550.5	2.96%	9	467.7	2.52%	9	1.18	31
Chelan	209.4	1.13%	15	219.6	1.18%	12	0.95	36
Clallam	186.2	1.00%	18	128.9	0.69%	17	1.44	17
Clark	1,243.0	6.69%	5	869.7	4.68%	5	1.43	18
Columbia	9.7	0.05%	37	7.8	0.04%	37	1.24	27
Cowlitz	298.6	1.61%	12	202.9	1.09%	13	1.47	16
Douglas	112.0	0.60%	23	91.5	0.49%	22	1.22	28
Ferry	17.1	0.09%	36	10.0	0.05%	36	1.72	11
Franklin	275.5	1.48%	14	157.5	0.85%	15	1.75	8
Garfield	6.1	0.03%	39	4.8	0.03%	39	1.26	25
Grant	297.9	1.60%	13	200.4	1.08%	14	1.49	15
Grays Harbor	192.3	1.03%	17	112.1	0.60%	19	1.71	12
Island	156.1	0.84%	20	128.4	0.69%	18	1.22	29
Jefferson	57.6	0.31%	29	57.7	0.31%	27	1.00	34
King	5,092.1	27.41%	1	8,042.3	43.29%	1	0.63	38
Kitsap	623.9	3.36%	8	481.3	2.59%	8	1.30	22
Kittitas	101.4	0.55%	25	102.5	0.55%	21	0.99	35
Klickitat	49.8	0.27%	31	41.7	0.22%	29	1.20	30
Lewis	206.6	1.11%	16	145.1	0.78%	16	1.42	19
Lincoln	29.0	0.16%	34	15.1	0.08%	35	1.92	4
Mason	146.2	0.79%	21	77.7	0.42%	23	1.88	6
Okanogan	140.8	0.76%	22	68.1	0.37%	25	2.07	1
Pacific	52.7	0.28%	30	31.5	0.17%	32	1.67	13
Pend Oreille	30.4	0.16%	33	17.6	0.09%	33	1.73	10
Pierce	2,312.3	12.45%	2	1,804.4	9.71%	3	1.28	23
San Juan	31.3	0.17%	32	58.5	0.31%	26	0.53	39
Skagit	317.6	1.71%	11	345.7	1.86%	11	0.92	37
Skamania	22.0	0.12%	35	15.7	0.08%	34	1.40	20
Snohomish	1,870.6	10.07%	3	1,826.8	9.83%	2	1.02	33
Spokane	1,403.3	7.55%	4	1,052.9	5.67%	4	1.33	21
Stevens	106.7	0.57%	24	53.4	0.29%	28	2.00	2
Thurston	708.1	3.81%	7	569.1	3.06%	6	1.24	26
Wahkiakum	8.6	0.05%	38	4.8	0.03%	38	1.78	7
Walla Walla	161.1	0.87%	19	107.4	0.58%	20	1.50	14
Whatcom	503.7	2.71%	10	483.1	2.60%	7	1.04	32
Whitman	98.6	0.53%	26	77.4	0.42%	24	1.27	24
Yakima	826.4	4.45%	6	431.0	2.32%	10	1.92	5
<b>Washington</b>	<b>\$18,579</b>	<b>100.0%</b>		<b>\$18,579</b>	<b>100.0%</b>		<b>1.00</b>	

Table 2

**GF-S Expenditures (Method 2) and Tax Revenues**

Distribution by County (FY 2016) - Expenditures Allocated by Location Expenditure Occurred

County	GF-S Expenditures			Tax Revenues			Expenditures / Revenues	
	\$ in millions	% of State Total	Rank	\$ in millions	% of State Total	Rank	Ratio	Rank
Adams	43.1	0.23%	28	33.3	0.18%	31	1.30	11
Asotin	33.7	0.18%	30	33.5	0.18%	30	1.01	21
Benton	367.5	1.98%	9	467.7	2.52%	9	0.79	27
Chelan	157.2	0.85%	21	219.6	1.18%	12	0.72	33
Clallam	164.8	0.89%	20	128.9	0.69%	17	1.28	12
Clark	862.5	4.64%	6	869.7	4.68%	5	0.99	22
Columbia	5.2	0.03%	38	7.8	0.04%	37	0.67	35
Cowlitz	193.1	1.04%	16	202.9	1.09%	13	0.95	24
Douglas	70.9	0.38%	25	91.5	0.49%	22	0.77	28
Ferry	11.2	0.06%	36	10.0	0.05%	36	1.13	18
Franklin	279.8	1.51%	11	157.5	0.85%	15	1.78	5
Garfield	3.7	0.02%	39	4.8	0.03%	39	0.77	29
Grant	209.5	1.13%	15	200.4	1.08%	14	1.05	20
Grays Harbor	181.1	0.97%	17	112.1	0.60%	19	1.62	6
Island	76.7	0.41%	24	128.4	0.69%	18	0.60	37
Jefferson	42.1	0.23%	29	57.7	0.31%	27	0.73	32
King	3,614.9	19.46%	2	8,042.3	43.29%	1	0.45	38
Kitsap	390.4	2.10%	8	481.3	2.59%	8	0.81	26
Kittitas	107.5	0.58%	22	102.5	0.55%	21	1.05	19
Klickitat	30.6	0.16%	31	41.7	0.22%	29	0.73	31
Lewis	177.2	0.95%	18	145.1	0.78%	16	1.22	15
Lincoln	18.7	0.10%	32	15.1	0.08%	35	1.24	14
Mason	175.2	0.94%	19	77.7	0.42%	23	2.25	3
Okanogan	101.7	0.55%	23	68.1	0.37%	25	1.49	9
Pacific	49.6	0.27%	27	31.5	0.17%	32	1.58	7
Pend Oreille	16.0	0.09%	34	17.6	0.09%	33	0.91	25
Pierce	2,263.1	12.18%	3	1,804.4	9.71%	3	1.25	13
San Juan	16.5	0.09%	33	58.5	0.31%	26	0.28	39
Skagit	215.0	1.16%	14	345.7	1.86%	11	0.62	36
Skamania	15.0	0.08%	35	15.7	0.08%	34	0.95	23
Snohomish	1,281.1	6.90%	5	1,826.8	9.83%	2	0.70	34
Spokane	1,367.3	7.36%	4	1,052.9	5.67%	4	1.30	10
Stevens	62.7	0.34%	26	53.4	0.29%	28	1.17	17
Thurston	4,488.6	24.16%	1	569.1	3.06%	6	7.89	1
Wahkiakum	5.9	0.03%	37	4.8	0.03%	38	1.22	16
Walla Walla	233.0	1.25%	12	107.4	0.58%	20	2.17	4
Whatcom	357.5	1.92%	10	483.1	2.60%	7	0.74	30
Whitman	231.7	1.25%	13	77.4	0.42%	24	2.99	2
Yakima	657.2	3.54%	7	431.0	2.32%	10	1.52	8
<b>Washington</b>	<b>\$18,579</b>	<b>100.0%</b>		<b>\$18,579</b>	<b>100.0%</b>		<b>1.00</b>	

Table 3

**GF-S Expenditures (Averages of Methods 1&2) and Tax Revenues**

Distribution by County (FY 2016)

County	GF-S Expenditures			Tax Revenues			Expenditures / Revenues	
	\$ in millions	% of State Total	Rank	\$ in millions	% of State Total	Rank	Ratio	Rank
Adams	\$54.5	0.29%	27	\$33.3	0.18%	31	1.64	9
Asotin	45.8	0.25%	30	33.5	0.18%	30	1.37	15
Benton	459.0	2.47%	9	467.7	2.52%	9	0.98	29
Chelan	183.3	0.99%	18	219.6	1.18%	12	0.83	36
Clallam	175.5	0.94%	19	128.9	0.69%	17	1.36	16
Clark	1,052.8	5.67%	6	869.7	4.68%	5	1.21	23
Columbia	7.4	0.04%	37	7.8	0.04%	37	0.95	31
Cowlitz	245.9	1.32%	14	202.9	1.09%	13	1.21	22
Douglas	91.5	0.49%	25	91.5	0.49%	22	1.00	28
Ferry	14.2	0.08%	36	10.0	0.05%	36	1.42	14
Franklin	277.7	1.49%	11	157.5	0.85%	15	1.76	6
Garfield	4.9	0.03%	39	4.8	0.03%	39	1.01	27
Grant	253.7	1.37%	13	200.4	1.08%	14	1.27	21
Grays Harbor	186.7	1.00%	17	112.1	0.60%	19	1.66	8
Island	116.4	0.63%	23	128.4	0.69%	18	0.91	32
Jefferson	49.9	0.27%	29	57.7	0.31%	27	0.86	34
King	4,353.5	23.43%	1	8,042.3	43.29%	1	0.54	38
Kitsap	507.2	2.73%	8	481.3	2.59%	8	1.05	25
Kittitas	104.5	0.56%	24	102.5	0.55%	21	1.02	26
Klickitat	40.2	0.22%	31	41.7	0.22%	29	0.96	30
Lewis	191.9	1.03%	16	145.1	0.78%	16	1.32	17
Lincoln	23.8	0.13%	33	15.1	0.08%	35	1.58	12
Mason	160.7	0.87%	21	77.7	0.42%	23	2.07	3
Okanogan	121.3	0.65%	22	68.1	0.37%	25	1.78	5
Pacific	51.2	0.28%	28	31.5	0.17%	32	1.62	10
Pend Oreille	23.2	0.12%	34	17.6	0.09%	33	1.32	18
Pierce	2,287.7	12.31%	3	1,804.4	9.71%	3	1.27	20
San Juan	23.9	0.13%	32	58.5	0.31%	26	0.41	39
Skagit	266.3	1.43%	12	345.7	1.86%	11	0.77	37
Skamania	18.5	0.10%	35	15.7	0.08%	34	1.18	24
Snohomish	1,575.8	8.48%	4	1,826.8	9.83%	2	0.86	35
Spokane	1,385.3	7.46%	5	1,052.9	5.67%	4	1.32	19
Stevens	84.7	0.46%	26	53.4	0.29%	28	1.59	11
Thurston	2,598.4	13.99%	2	569.1	3.06%	6	4.57	1
Wahkiakum	7.2	0.04%	38	4.8	0.03%	38	1.50	13
Walla Walla	197.1	1.06%	15	107.4	0.58%	20	1.83	4
Whatcom	430.6	2.32%	10	483.1	2.60%	7	0.89	33
Whitman	165.2	0.89%	20	77.4	0.42%	24	2.13	2
Yakima	741.8	3.99%	7	431.0	2.32%	10	1.72	7
<b>Washington</b>	<b>\$18,579</b>	<b>100.0%</b>		<b>\$18,579</b>	<b>100.0%</b>		<b>1.00</b>	

Table 4  
**FY 2016 GF-S Expenditures (Allocation Method 1, by County Where Benefits Were Received)**  
(\$ in thousands)

County	DSHS	Department of Corrections <sup>1</sup>	School Districts <sup>2</sup>	All 4-Year Colleges <sup>3</sup>	All 2-Year Colleges <sup>3</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>4</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Adams	\$8,905	\$2,571	\$40,380	\$1,900	\$1,277	\$94	\$10,859	\$65,986	0.4%	27	\$3,382	1
Asotin	12,352	2,919	27,561	849	1,369	490	12,328	57,869	0.3%	28	2,613	18
Benton	79,776	25,103	299,991	17,555	15,482	6,541	106,029	550,477	3.0%	9	2,890	6
Chelan	29,619	10,003	109,764	7,060	6,725	4,019	42,250	209,440	1.1%	15	2,759	9
Clallam	35,768	9,673	87,293	3,032	6,993	2,532	40,859	186,150	1.0%	18	2,536	21
Clark	179,813	60,748	657,866	40,676	30,974	16,377	256,591	1,243,046	6.7%	5	2,696	14
Columbia	2,646	534	3,522	242	311	165	2,254	9,673	0.1%	37	2,388	26
Cowlitz	64,578	13,816	140,525	5,738	11,645	3,896	58,358	298,557	1.6%	12	2,847	8
Douglas	15,186	5,366	61,184	2,877	3,111	1,628	22,664	112,016	0.6%	23	2,751	11
Ferry	3,203	1,015	6,814	289	1,332	158	4,286	17,095	0.1%	36	2,220	33
Franklin	34,500	11,684	162,559	5,886	7,411	4,109	49,352	275,502	1.5%	14	3,107	5
Garfield	915	290	3,176	175	182	95	1,224	6,057	0.0%	39	2,753	10
Grant	45,338	12,467	168,185	5,756	8,273	5,260	52,658	297,938	1.6%	13	3,149	4
Grays Harbor	43,647	9,596	85,190	3,106	7,522	2,662	40,530	192,254	1.0%	17	2,640	17
Island	19,553	10,925	67,907	4,370	5,603	1,565	46,146	156,070	0.8%	20	1,882	38
Jefferson	11,047	4,097	21,959	1,479	1,116	603	17,304	57,606	0.3%	29	1,853	39
King	773,155	277,394	2,368,719	233,940	193,624	73,571	1,171,665	5,092,068	27.4%	1	2,419	25
Kitsap	98,836	34,602	299,743	13,467	24,141	7,007	146,153	623,949	3.4%	8	2,376	27
Kittitas	14,648	5,760	42,104	10,301	1,095	3,162	24,328	101,397	0.5%	25	2,320	31
Klickitat	7,380	2,803	25,804	1,227	213	537	11,839	49,802	0.3%	31	2,341	30
Lewis	40,348	10,132	98,388	3,670	8,227	3,059	42,796	206,620	1.1%	16	2,687	15
Lincoln	3,273	1,402	16,597	937	499	346	5,922	28,977	0.2%	34	2,723	13
Mason	28,941	8,212	66,810	2,320	3,685	1,575	34,686	146,230	0.8%	21	2,346	29
Okanogan	20,090	5,499	86,080	2,271	1,961	1,678	23,226	140,806	0.8%	22	3,374	2
Pacific	9,838	2,791	25,490	1,113	1,166	471	11,788	52,656	0.3%	30	2,486	22
Pend Oreille	6,635	1,751	13,050	539	720	314	7,397	30,406	0.2%	33	2,288	32
Pierce	442,821	111,280	1,099,182	66,255	88,245	34,458	470,030	2,312,271	12.4%	2	2,738	12
San Juan	2,693	2,151	15,739	1,044	332	234	9,083	31,277	0.2%	32	1,916	36
Skagit	51,087	16,112	158,690	7,245	12,455	3,991	68,054	317,634	1.7%	11	2,598	19
Skamania	4,464	1,515	8,802	477	140	179	6,401	21,978	0.1%	35	1,911	37
Snohomish	276,043	101,842	904,971	65,116	68,694	23,759	430,162	1,870,586	10.1%	3	2,420	23

Table 4 (continued)

**FY 2016 GF-S Expenditures (Allocation Method 1, by County Where Benefits Were Received)**

(\$ in thousands)

County	DSHS	Department of Corrections <sup>1</sup>	School Districts <sup>2</sup>	All 4-Year Colleges <sup>3</sup>	All 2-Year Colleges <sup>3</sup>	WSAC Financial Aid	All Other Agencies (incl debt)	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Spokane	321,184	64,902	622,130	43,974	51,186	25,810	274,134	1,403,320	7.6%	4	2,849	7
Stevens	21,832	5,811	48,984	2,262	1,934	1,327	24,545	106,695	0.6%	24	2,419	24
Thurston	111,655	35,933	350,154	25,325	22,372	10,849	151,775	708,063	3.8%	7	2,597	20
Wahkiakum	1,517	527	3,770	222	190	156	2,226	8,608	0.0%	38	2,152	34
Walla Walla	30,290	8,003	73,261	3,748	8,843	3,190	33,801	161,137	0.9%	19	2,653	16
Whatcom	87,452	28,007	223,116	15,331	20,402	11,120	118,296	503,724	2.7%	10	2,370	28
Whitman	11,611	6,317	39,679	7,082	1,765	5,492	26,683	98,628	0.5%	26	2,057	35
Yakima	153,860	33,062	447,907	18,196	18,102	15,656	139,647	826,430	4.4%	6	3,294	3
<b>Washington</b>	<b>\$3,106,503</b>	<b>\$946,613</b>	<b>\$8,983,049</b>	<b>\$627,053</b>	<b>\$639,314</b>	<b>\$278,135</b>	<b>\$3,998,333</b>	<b>\$18,579,000</b>	<b>100%</b>		<b>\$2,586</b>	

<sup>1</sup> Allocation is based on county of crime occurrence (for prison expenditures) and population distribution (for non-prison expenditures).

<sup>2</sup> Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.

<sup>3</sup> Expenditures are allocated to counties according to the student's original county of residence. For transfer students, allocation is based on the county residence at the time transfer applied for.

<sup>4</sup> Allocation is based on population distribution.



Table 5  
**FY 2016 GF-S Expenditures (Allocation Method 2, by Location of Expenditures)**  
(\$ in thousands)

County	DSHS	Department of Corrections <sup>1</sup>	School Districts <sup>2</sup>	All 4-Year Colleges <sup>3</sup>	All 2-Year Colleges <sup>3</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>4</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Adams	\$0		\$40,380				\$2,698	\$43,078	0.2%	28	\$2,208	16
Asotin	4,930	595	27,561				626	33,711	0.2%	30	1,522	28
Benton	47,052	5,446	299,991	4,741		99	10,192	367,522	2.0%	9	1,929	18
Chelan	16,280	1,827	109,764		11,981	2,985	14,369	157,206	0.8%	21	2,071	17
Clallam	12,751	47,358	87,293		7,529	1,783	8,072	164,787	0.9%	20	2,245	14
Clark	76,669	22,697	657,866	21,275	31,376	6,258	46,381	862,521	4.6%	6	1,871	19
Columbia	0		3,522				1,677	5,199	0.0%	38	1,284	36
Cowlitz	22,680	4,545	140,525		12,838	2,347	10,207	193,143	1.0%	16	1,842	20
Douglas	7,744		61,184				1,988	70,916	0.4%	25	1,742	23
Ferry	807		6,814				3,606	11,227	0.1%	36	1,458	31
Franklin	4,780	78,533	162,559	4,741	22,949	3,876	2,362	279,800	1.5%	11	3,156	4
Garfield	0		3,176				536	3,712	0.0%	39	1,687	25
Grant	20,481	1,578	168,185		8,166	1,836	9,299	209,545	1.1%	15	2,215	15
Grays Harbor	14,613	61,554	85,190		7,955	1,730	10,092	181,134	1.0%	17	2,487	9
Island	5,165	421	67,907				3,207	76,701	0.4%	24	925	39
Jefferson	3,238	12,847	21,959				4,054	42,098	0.2%	29	1,354	34
King	455,512	26,823	2,368,719	259,435	217,695	96,384	190,371	3,614,939	19.5%	2	1,717	24
Kitsap	43,595	3,672	299,743		24,698	3,743	14,997	390,449	2.1%	8	1,487	29
Kittitas	8,010	397	42,104	37,866		13,657	5,512	107,545	0.6%	22	2,460	10
Klickitat	2,893	209	25,804				1,670	30,575	0.2%	31	1,437	32
Lewis	54,003	6,443	98,388		9,547	2,215	6,609	177,207	1.0%	18	2,305	13
Lincoln			16,597				2,110	18,707	0.1%	32	1,758	22
Mason	8,972	87,505	66,810				11,958	175,246	0.9%	19	2,812	5
Okanogan	8,185	374	86,080				7,110	101,749	0.5%	23	2,438	11
Pacific	20,207	357	25,490				3,591	49,645	0.3%	27	2,344	12
Pend Oreille	2,860		13,050				67	15,977	0.1%	34	1,202	37
Pierce	868,750	80,183	1,099,182	26,846	87,665	18,221	82,301	2,263,149	12.2%	3	2,680	7
San Juan			15,739				572	16,512	0.1%	33	1,012	38
Skagit	24,856	1,418	158,690		18,556	2,442	9,033	214,994	1.2%	14	1,758	21
Skamania	1,583		8,802				4,592	14,977	0.1%	35	1,302	35
Snohomish	147,216	148,722	904,971		47,905	6,987	25,260	1,281,061	6.9%	5	1,658	27
Spokane	461,736	95,153	622,130	49,112	60,306	32,872	45,956	1,367,264	7.4%	4	2,776	6
Stevens	8,588	162	48,984				5,012	62,747	0.3%	26	1,423	33
Thurston	563,510	119,034	350,154	22,850	16,175	10,509	3,406,412	4,488,643	24.2%	1	16,461	1



Table 5 (continued)  
**FY 2016 GF-S Expenditures (Allocation Method 2, by Location of Expenditures)**  
(\$ in thousands)

County	DSHS	Department of Corrections <sup>1</sup>	School Districts <sup>2</sup>	All 4-Year Colleges <sup>3</sup>	All 2-Year Colleges <sup>3</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>4</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Wahkiakum	0		3,770				2,118	5,888	0.0%	37	1,472	30
Walla Walla	9,257	125,949	73,261		14,567	3,648	6,368	233,049	1.3%	12	3,837	3
Whatcom	27,973	2,830	223,116	54,712	21,494	18,122	9,281	357,528	1.9%	10	1,682	26
Whitman	2,595		39,679	145,475		40,234	3,706	231,689	1.2%	13	4,833	2
Yakima	148,812	9,982	447,907		17,911	8,188	24,360	657,161	3.5%	7	2,619	8
<b>Washington</b>	<b>\$3,106,503</b>	<b>\$946,613</b>	<b>\$8,983,049</b>	<b>\$627,053</b>	<b>\$639,314</b>	<b>\$278,135</b>	<b>\$3,998,333</b>	<b>\$18,579,000</b>	<b>100%</b>		<b>\$2,586</b>	

<sup>1</sup> Allocation is based on location of prison facilities and DOC's employment distribution.

<sup>2</sup> Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.

<sup>3</sup> Expenditures are allocated to counties according to the student's original county of residence. For transfer students, allocation is based on the county residence at the time transfer applied for.

<sup>4</sup> Allocated is based on the distribution of these agencies' employees.

Table 6

## FY 2016 State Property Taxes, REET Taxes, Sales Taxes, Use Taxes, Public Utility Taxes and Business and Occupation Taxes, by County

(\$ in thousands)

Rank - Based on Total Taxes	County	State Levy Property Taxes <sup>1</sup>	REET Taxes <sup>2</sup>	Sales Taxes	Use Taxes <sup>4</sup>	PUT Taxes <sup>5</sup>	B&O Taxes <sup>6</sup>	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank	Per Capita Revenue	Rank
30	Adams	\$3,797	\$982	\$17,994	\$1,373	\$1,182	\$5,007	\$30,334	0.2%	\$33,253	0.18%	31	\$1,704	26
31	Asotin	3,528	1,023	18,958	709	1,342	4,998	30,557	0.2%	33,497	0.18%	30	1,512	31
9	Benton	36,735	17,905	242,395	36,050	11,539	82,019	426,643	2.5%	467,696	2.52%	9	2,455	5
14	Chelan	22,297	7,324	126,664	5,744	4,598	33,656	200,283	1.2%	219,555	1.18%	12	2,892	3
17	Clallam	15,792	5,613	72,894	2,024	4,446	16,828	117,598	0.7%	128,914	0.69%	17	1,756	24
5	Clark	96,611	50,126	407,837	33,725	27,924	177,151	793,374	4.7%	869,716	4.68%	5	1,887	19
35	Columbia	1,643	301	3,890	413	245	617	7,109	0.0%	7,794	0.04%	37	1,924	17
13	Cowlitz	20,627	6,249	99,190	14,177	6,351	38,472	185,066	1.1%	202,874	1.09%	13	1,935	16
23	Douglas	9,640	2,958	54,386	5,706	2,466	8,321	83,477	0.5%	91,509	0.49%	22	2,247	9
37	Ferry	1,268	360	3,334	2,747	466	910	9,085	0.1%	9,960	0.05%	36	1,293	36
15	Franklin	14,074	5,508	88,897	7,196	5,371	22,601	143,647	0.8%	157,470	0.85%	15	1,776	22
39	Garfield	1,329	95	1,772	786	133	286	4,401	0.0%	4,825	0.03%	39	2,193	10
12	Grant	23,179	5,506	111,305	9,532	5,731	27,542	182,794	1.1%	200,384	1.08%	14	2,118	13
19	Grays Harbor	12,580	3,751	61,720	2,299	4,411	17,538	102,299	0.6%	112,142	0.60%	19	1,540	30
18	Island	26,024	9,718	60,342	3,316	5,022	12,712	117,134	0.7%	128,405	0.69%	18	1,549	29
28	Jefferson	9,920	4,244	29,799	1,068	1,883	5,720	52,634	0.3%	57,699	0.31%	27	1,856	20
1	King	903,158	421,014	3,749,802	284,129	127,507	1,850,739	7,336,350	43.3%	8,042,286	43.29%	1	3,820	1
8	Kitsap	63,112	25,396	259,488	9,424	15,905	65,749	439,074	2.6%	481,324	2.59%	8	1,833	21
21	Kittitas	13,746	5,449	58,406	2,497	2,648	10,748	93,494	0.6%	102,490	0.55%	21	2,345	7
29	Klickitat	7,618	1,833	17,567	5,396	1,288	4,292	37,994	0.2%	41,650	0.22%	29	1,958	15
16	Lewis	15,849	3,910	79,248	4,244	4,657	24,481	132,389	0.8%	145,128	0.78%	16	1,887	18
34	Lincoln	3,039	534	7,059	541	644	1,922	13,740	0.1%	15,062	0.08%	35	1,416	33
24	Mason	14,138	3,857	39,465	1,220	3,775	8,461	70,915	0.4%	77,739	0.42%	23	1,247	37
25	Okanogan	8,673	1,969	39,136	1,532	2,528	8,306	62,144	0.4%	68,124	0.37%	25	1,632	27
32	Pacific	5,024	2,598	15,603	877	1,283	3,349	28,734	0.2%	31,499	0.17%	32	1,487	32
33	Pend Oreille	3,030	772	8,309	1,408	805	1,748	16,072	0.1%	17,618	0.09%	33	1,326	35
2	Pierce	184,102	78,288	931,423	56,027	51,151	344,983	1,645,974	9.7%	1,804,357	9.71%	3	2,137	12
26	San Juan	13,921	3,264	29,809	969	989	4,404	53,356	0.3%	58,490	0.31%	26	3,584	2
11	Skagit	33,379	11,403	170,153	9,752	7,406	83,262	315,355	1.9%	345,700	1.86%	11	2,827	4
36	Skamania	3,191	913	7,275	972	697	1,283	14,331	0.1%	15,710	0.08%	34	1,366	34

Table 6 (continued)

## FY 2016 State Property Taxes, REET Taxes, Sales Taxes, Use Taxes, Public Utility Taxes and Business and Occupation Taxes, by County

(\$ in thousands)

Rank - Based on Total Taxes	County	State Levy Property Taxes <sup>1</sup>	REET Taxes <sup>2</sup>	Sales Taxes	Use Taxes <sup>4</sup>	PUT Taxes <sup>5</sup>	B&O Taxes <sup>6</sup>	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank	Per Capita Revenue	Rank
3	Snohomish	202,656	100,888	854,746	58,252	46,813	403,104	1,666,458	9.8%	1,826,813	9.83%	2	2,364	6
4	Spokane	85,606	30,282	571,506	31,474	29,833	211,810	960,511	5.7%	1,052,936	5.67%	4	2,138	11
27	Stevens	8,415	2,142	27,142	1,350	2,671	7,015	48,735	0.3%	53,425	0.29%	28	1,211	38
6	Thurston	60,036	20,606	305,484	13,862	16,517	102,637	519,142	3.1%	569,096	3.06%	6	2,087	14
38	Wahkiakum	912	291	1,991	592	242	386	4,414	0.0%	4,839	0.03%	38	1,210	39
20	Walla Walla	11,744	3,368	57,151	6,364	3,678	15,685	97,990	0.6%	107,419	0.58%	20	1,769	23
7	Whatcom	59,199	20,379	244,798	10,071	12,874	93,399	440,720	2.6%	483,128	2.60%	7	2,273	8
22	Whitman	9,164	2,047	43,228	3,640	2,904	9,664	70,647	0.4%	77,445	0.42%	24	1,615	28
10	Yakima	35,561	10,202	240,851	12,425	15,197	78,962	393,198	2.3%	431,033	2.32%	10	1,718	25
	<b>Total</b>	<b>\$2,044,318</b>	<b>\$873,068</b>	<b>\$9,161,017</b>	<b>\$643,880</b>	<b>\$435,122</b>	<b>\$3,790,767</b>	<b>\$16,948,171</b>	<b>100%</b>	<b>\$18,579,000</b>	<b>100%</b>		<b>\$2,586</b>	

NOTE: All estimates reflect collections for FY 2016, excluding property taxes.

<sup>1</sup> October collections are approximately 47.57 percent of CY collections; April collections are approximately 52.43 percent of CY collections.<sup>2</sup> These figures include only the General Fund REET taxes less the 1.3 percent local administration fee.<sup>3</sup> The state sales taxes were allocated to the counties based on FY 2016 local taxable retail sales figures.<sup>4</sup> The state use taxes were allocated to the counties based on FY 2016 local taxable retail use tax figures, in addition to audit assessments funds.<sup>5</sup> The PUT were allocated to the counties based on 2016 population figures because the PUT are typically passed on to the consumer rather than paid by the business.<sup>6</sup> The B&O taxes were allocated based on employees, by county.

Table 7  
**Comparison of FY 2008 and FY 2016 Expenditures and Revenues by County, Method 1**  
(\$ in thousands)

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
	2008	2016	Per Capita Rank Rank 1 = Highest PC Expenditures		2008	2016	Per Capita Rank Rank 1 = Highest PC		2008 Ratio	2016 Ratio	Rank 1 = Highest Ratio	
			2008	2016			2008	2016			2008 Rank	2016 Rank
Adams	\$55.7	\$66.0	1	2	\$23.3	\$33.3	28	21	2.39	1.98	4	3
Asotin	50.4	57.9	22	16	22.9	33.5	36	31	2.20	1.73	7	9
Benton	405.6	550.5	15	6	319.6	467.7	8	6	1.27	1.18	28	31
Chelan	172.7	209.4	20	10	168.0	219.6	4	4	1.03	0.95	33	36
Clallam	153.0	186.2	26	23	118.5	128.9	15	26	1.29	1.44	26	17
Clark	911.4	1243.0	28	9	655.6	869.7	21	27	1.39	1.43	23	18
Columbia	10.4	9.7	11	19	5.4	7.8	27	14	1.93	1.24	11	27
Cowlitz	256.3	298.6	7	7	174.7	202.9	14	15	1.47	1.47	21	16
Douglas	92.3	112.0	12	11	51.7	91.5	25	11	1.79	1.22	13	28
Ferry	19.6	17.1	10	29	6.2	10.0	39	25	3.15	1.72	1	11
Franklin	196.2	275.5	5	5	118.4	157.5	16	24	1.66	1.75	15	8
Garfield	5.6	6.1	16	26	2.2	4.8	37	18	2.50	1.26	3	25
Grant	239.7	297.9	4	4	160.6	200.4	10	7	1.49	1.49	20	15
Grays Harbor	183.5	192.3	8	18	112.6	112.1	19	32	1.63	1.71	16	12
Island	122.3	156.1	38	39	110.9	128.4	24	33	1.10	1.22	31	29
Jefferson	50.1	57.6	36	36	47.6	57.7	18	20	1.05	1.00	32	34
King	3771.5	5092.1	33	25	6116.9	8041.9	1	1	0.62	0.63	38	38
Kitsap	526.2	623.9	29	28	412.1	481.3	17	23	1.28	1.30	27	22
Kittitas	75.5	101.4	35	33	86.6	102.5	5	9	0.87	0.99	36	35
Klickitat	49.6	49.8	14	30	25.0	41.7	31	17	1.99	1.20	9	30
Lewis	185.3	206.6	13	14	139.4	145.1	12	19	1.33	1.42	25	19
Lincoln	32.3	29.0	2	15	11.7	15.1	34	28	2.77	1.92	2	4
Mason	124.7	146.2	25	32	71.2	77.7	30	37	1.75	1.88	14	6
Okanogan	105.0	140.8	6	3	57.1	68.1	23	30	1.84	2.07	12	1
Pacific	52.7	52.7	18	21	34.6	31.5	20	34	1.53	1.67	19	13
Pend Oreille	31.0	30.4	17	31	15.7	17.6	32	35	1.98	1.73	10	10
Pierce	1826.7	2312.3	23	12	1457.3	1804.4	13	13	1.25	1.28	29	23
San Juan	23.8	31.3	39	38	51.4	58.5	2	2	0.46	0.53	39	39
Skagit	266.5	317.6	24	17	314.6	345.7	3	3	0.85	0.92	37	37
Skamania	17.2	22.0	37	37	12.1	15.7	33	36	1.42	1.40	22	20
Snohomish	1414.6	1870.6	32	24	1435.8	1826.8	7	8	0.99	1.02	34	33

Table 7 (continued)

**Comparison of FY 2008 and FY 2016 Expenditures and Revenues by County, Method 1**

(\$ in thousands)

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
	2008	2016	Per Capita Rank Rank 1 = Highest PC Expenditures		2008	2016	Per Capita Rank Rank 1 = Highest PC Taxes		2008 Ratio	2016 Ratio	Rank 1 = Highest Ratio	
			2008	2016			2008	2016			2008 Rank	2016 Rank
Spokane	1177.3	1403.3	9	8	872.4	1052.9	9	10	1.35	1.33	24	21
Stevens	105.5	106.7	19	22	47.3	53.4	35	38	2.23	2.00	6	2
Thurston	534.3	708.1	27	20	464.2	569.1	11	12	1.15	1.24	30	26
Wahkiakum	8.1	8.6	34	34	3.9	4.8	38	39	2.06	1.78	8	7
Walla Walla	139.7	161.1	21	13	89.4	107.4	22	22	1.56	1.50	18	14
Whatcom	403.8	503.7	30	27	416.5	483.1	6	5	0.97	1.04	35	32
Whitman	89.3	98.6	31	35	56.2	77.4	29	16	1.59	1.27	17	24
Yakima	728.1	826.4	3	1	324.4	431.0	26	29	2.24	1.92	5	5
<b>Washington</b>	<b>\$14,614</b>	<b>\$18,579</b>			<b>\$14,614</b>	<b>\$18,579</b>			<b>1.00</b>	<b>1.00</b>		

## Comparison of 2008 and 2016 County Expenditures and Revenues

Changes in both expenditures and revenues have caused changes in county rankings between fiscal years 2008 and 2016. Some of these changes are dramatic. Expenditures per capita statewide have increased from \$2,218 in fiscal year 2008 to \$2,586 in fiscal year 2016. When using Method 1, the increase in expenditures has not been proportional across counties while comparisons using Methods 2 and 3 have similar results.

On the revenue side, July 2008 marked the change from origin-based sales tax sourcing to destination-based sourcing. This had a significant impact on some small counties. Under destination-based sourcing, sales tax on delivered goods is sourced to point of delivery, which in the case of households is usually the purchaser's residence. So destination sourcing provides better data on individual counties' contributions to state revenues.

Counties that experienced large shifts in expenditure/revenue rankings are:

County	FY 2008 Rank	FY 2016 Rank	Main Reasons for Change
Columbia	11	27	A decrease in expenditures and an increase in revenues, though county expenditures still exceed revenues.
Douglas	13	29	Revenues increased faster than expenditures though expenditures still exceed tax revenues.
Garfield	3	25	A decrease in expenditures and an increase in revenues. Still has greater expenditures to revenues.
Klickitat	9	30	A decline in expenditures relative to tax revenues. Still has more expenditures compared to revenues.
Okanogan	12	1	Expenditures continue to exceed revenues, and 2016 expenditures were over twice 2016 revenues.
Whitman	17	24	Revenue collections expanded faster than expenditures though expenditures still exceed revenues

The largest shift in ranking was for Columbia County, which shifted from having the 11<sup>th</sup> highest expenditures/revenues ratio in fiscal year 2008 (1.93) to the 27<sup>th</sup> highest in fiscal year 2016 (1.24). Columbia County had a decrease in expenditures from 2008–16 in conjunction with an increase in revenues. The largest impact on Columbia's expenditure/revenue ratio was a sharp increase in sales and use tax revenues. A significant portion of the increase in sales tax revenues is likely from the change to destination-based sourcing.

Note that these changes in rankings all involve small counties. Part of the reason is that a change in revenues or expenditures that may be relatively small on a statewide level can cause large changes in these counties.

Overall, the spread of county expenditure/revenues ratios decreased from fiscal year 2008 to fiscal year 2015, but only on the high side. The highest ratio in fiscal year 2008 was 3.15 in Ferry County, while the highest in fiscal year 2016 was 2.07 in Okanogan County. The smallest ratios did not change much: 0.46 in fiscal year 2008 and 0.53 in fiscal year 2016 in San Juan County. The change to destination-based sourcing, which spreads sales tax collections more evenly across the population, is likely a major factor in the tighter range of ratios in fiscal year 2016.

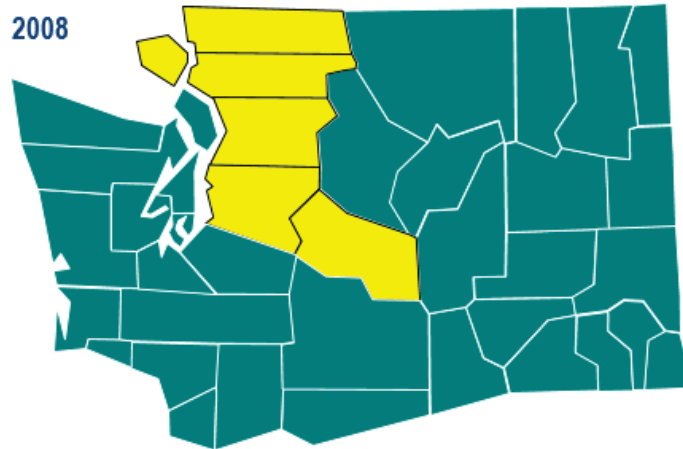
## Expenditures Greater or Less Than Revenues?

From 2008 to 2016, Chelan, Snohomish, and Whatcom Counties changed position on the expenditures/revenue scale:

County	FY 2008 Ratio	FY 2015 Ratio	Main Reasons for Change
Chelan	1.03	0.95	A larger increase in revenues relative to expenditures.
Snohomish	0.99	1.02	Increases in sales and B&O taxes exceeded by increased K-12 and other agency expenditures
Whatcom	0.97	1.04	Larger increase in expenditures relative to revenues

The following maps show which counties have expenditures greater than revenues and which have revenues greater than expenditures. The maps should be viewed in combination with the tables as some counties have expenditure-to-revenue ratios very close to 1.

### Comparison of Counties by Ratio of Washington State Expenditures/Revenues Based on Expenditure Methodology 1



■ State expenditures within county are greater than state revenues  
■ State expenditures within county are less than state revenues

