State Expenditures and Revenues by County: Fiscal Year 2014

Introduction

This report compares state expenditures and state revenue collections by county. The tables that follow rank each county in terms of a) its share of statewide expenditures and revenues; b) its per capita expenditures and revenues; and c) the ratio of expenditures over revenues. Expenditures are allocated three ways. The first (Table 1) allocates expenditures according to where the benefits are received. The second (Table 2) allocates expenditures according to where expenditures occur. The third (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:* 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 PUT is a tax on sales to all consumers, which can be businesses or households. County population measures only the household side.

Expenditures

Only state expenditures are included. There are two perspectives on how to allocate expenditures; therefore, this report allocates expenditures among counties using two methodologies. Method 1 allocates expenditures where the benefits are received. Method 2 allocates the expenditures where they occur.

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: Based on the location of DSHS benefits received, using the location of benefit recipients and the dollar amounts received per recipient.

Method 2: Allocates 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 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 operational expenses.

K-12 education (Office of Superintendent of Public Instruction)

Method 1: Based on 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: Measures Washington state-supported students only; 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 7) show detailed county expenditures allocated by each method. Table 6 (page 8) shows revenues collected in each county. Table 7 (page 9) compares fiscal year (FY) 2013 Method 1 results with results from FY 2008.

Table 1

GF-S Expenditures (Method 1) and Tax Revenues

Distribution by County (FY 2014) - 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	$56.5	0.34%	27	$34.5	0.21%	30	1.63	8
Asotin	53.3	0.33%	29	31.9	0.19%	31	1.67	7
Benton	475.6	2.90%	9	403.5	2.46%	9	1.18	28
Chelan	186.8	1.14%	16	185.0	1.13%	14	1.01	33
Clallam	165.4	1.01%	18	118.1	0.72%	17	1.40	18
Clark	1,101.3	6.72%	5	724.7	4.42%	5	1.52	14
Columbia	9.5	0.06%	37	14.1	0.09%	35	0.67	37
Cowlitz	266.2	1.62%	12	194.9	1.19%	13	1.37	19
Douglas	98.5	0.60%	24	77.7	0.47%	23	1.27	24
Ferry	16.7	0.10%	36	11.4	0.07%	37	1.47	16
Franklin	238.6	1.46%	14	139.6	0.85%	15	1.71	5
Garfield	4.9	0.03%	39	3.6	0.02%	39	1.36	20
Grant	257.3	1.57%	13	197.1	1.20%	12	1.31	22
Grays Harbor	174.9	1.07%	17	108.1	0.66%	19	1.62	9
Island	138.7	0.85%	20	114.0	0.70%	18	1.22	27
Jefferson	56.2	0.34%	28	50.4	0.31%	28	1.11	29
King	4,464.6	27.25%	1	6,896.2	42.09%	1	0.65	38
Kitsap	563.8	3.44%	8	429.1	2.62%	8	1.31	21
Kittitas	86.3	0.53%	26	89.8	0.55%	21	0.96	34
Klickitat	45.0	0.27%	31	44.4	0.27%	29	1.01	32
Lewis	187.2	1.14%	15	133.6	0.82%	16	1.40	17
Lincoln	25.8	0.16%	34	16.4	0.10%	34	1.58	11
Mason	129.9	0.79%	21	75.6	0.46%	24	1.72	4
Okanogan	122.7	0.75%	22	68.0	0.41%	25	1.81	3
Pacific	48.3	0.29%	30	30.5	0.19%	32	1.58	10
Pend Oreille	27.4	0.17%	33	17.8	0.11%	33	1.54	12
Pierce	2,023.7	12.35%	2	1,594.4	9.73%	2	1.27	23
San Juan	28.6	0.17%	32	52.6	0.32%	26	0.54	39
Skagit	282.8	1.73%	11	336.9	2.06%	11	0.84	36
Skamania	20.3	0.12%	35	13.3	0.08%	36	1.53	13
Snohomish	1,652.7	10.09%	3	1,593.5	9.73%	3	1.04	31
Spokane	1,233.9	7.53%	4	974.6	5.95%	4	1.27	25
Stevens	100.9	0.62%	23	51.7	0.32%	27	1.95	1
Thurston	620.7	3.79%	7	497.5	3.04%	6	1.25	26
Wahkiakum	7.3	0.04%	38	4.3	0.03%	38	1.69	6
Walla Walla	146.4	0.89%	19	99.3	0.61%	20	1.48	15
Whatcom	447.2	2.73%	10	474.4	2.90%	7	0.94	35
Whitman	87.3	0.53%	25	79.9	0.49%	22	1.09	30
Yakima	729.4	4.45%	6	400.6	2.45%	10	1.82	2
Washington	$16,383	100.0%		$16,383	100.0%		1.00	

Table 2

GF-S Expenditures (Method 2) and Tax Revenues

Distribution by County (FY 2014) - 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	$34.7	0.21%	29	$34.5	0.21%	30	1.01	19
Asotin	29.6	0.18%	30	31.9	0.19%	31	0.93	22
Benton	300.0	1.83%	9	403.5	2.46%	9	0.74	29
Chelan	135.5	0.83%	21	185.0	1.13%	14	0.73	31
Clallam	147.6	0.90%	20	118.1	0.72%	17	1.25	10
Clark	740.1	4.52%	6	724.7	4.42%	5	1.02	18
Columbia	7.3	0.04%	37	14.1	0.09%	35	0.52	37
Cowlitz	169.8	1.04%	15	194.9	1.19%	13	0.87	23
Douglas	57.3	0.35%	26	77.7	0.47%	23	0.74	30
Ferry	9.1	0.06%	36	11.4	0.07%	37	0.80	25
Franklin	242.0	1.48%	11	139.6	0.85%	15	1.73	5
Garfield	4.5	0.03%	39	3.6	0.02%	39	1.23	11
Grant	169.7	1.04%	16	197.1	1.20%	12	0.86	24
Grays Harbor	164.4	1.00%	17	108.1	0.66%	19	1.52	6
Island	64.0	0.39%	24	114.0	0.70%	18	0.56	35
Jefferson	39.4	0.24%	28	50.4	0.31%	28	0.78	26
King	3,107.9	18.97%	2	6,896.2	42.09%	1	0.45	38
Kitsap	331.7	2.02%	8	429.1	2.62%	8	0.77	28
Kittitas	92.4	0.56%	22	89.8	0.55%	21	1.03	17
Klickitat	28.1	0.17%	31	44.4	0.27%	29	0.63	33
Lewis	151.0	0.92%	19	133.6	0.82%	16	1.13	15
Lincoln	15.9	0.10%	32	16.4	0.10%	34	0.97	21
Mason	156.0	0.95%	18	75.6	0.46%	24	2.06	4
Okanogan	85.3	0.52%	23	68.0	0.41%	25	1.26	9
Pacific	45.7	0.28%	27	30.5	0.19%	32	1.50	7
Pend Oreille	13.7	0.08%	34	17.8	0.11%	33	0.77	27
Pierce	1,943.2	11.86%	3	1,594.4	9.73%	2	1.22	12
San Juan	13.9	0.08%	33	52.6	0.32%	26	0.26	39
Skagit	187.8	1.15%	14	336.9	2.06%	11	0.56	36
Skamania	13.0	0.08%	35	13.3	0.08%	36	0.98	20
Snohomish	1,119.1	6.83%	5	1,593.5	9.73%	3	0.70	32
Spokane	1,159.0	7.07%	4	974.6	5.95%	4	1.19	13
Stevens	59.8	0.37%	25	51.7	0.32%	27	1.16	14
Thurston	4,251.8	25.95%	1	497.5	3.04%	6	8.55	1
Wahkiakum	4.8	0.03%	38	4.3	0.03%	38	1.12	16
Walla Walla	211.4	1.29%	12	99.3	0.61%	20	2.13	3
Whatcom	298.6	1.82%	10	474.4	2.90%	7	0.63	34
Whitman	211.0	1.29%	13	79.9	0.49%	22	2.64	2
Yakima	566.9	3.46%	7	400.6	2.45%	10	1.42	8
Washington	$16,383	100.0%		$16,383	100.0%		1.00	

Table 3
GF-S Expenditures (Averages of Methods 1&2) and Tax Revenues
Distribution by County (FY 2014)

County	GF-S Expenditures			Tax Revenues			Expenditures / Revenues	
	$ in millions	% of State Total	Rank	$ in millions	% of State Total	Rank	Ratio	Rank
Adams	$45.6	0.28%	29	$34.5	0.21%	30	1.32	13
Asotin	41.5	0.25%	30	31.9	0.19%	31	1.30	14
Benton	387.8	2.37%	9	403.5	2.46%	9	0.96	29
Chelan	161.2	0.98%	18	185.0	1.13%	14	0.87	32
Clallam	156.5	0.96%	19	118.1	0.72%	17	1.32	12
Clark	920.7	5.62%	6	724.7	4.42%	5	1.27	17
Columbia	8.4	0.05%	37	14.1	0.09%	35	0.60	37
Cowlitz	218.0	1.33%	13	194.9	1.19%	13	1.12	24
Douglas	77.9	0.48%	26	77.7	0.47%	23	1.00	27
Ferry	12.9	0.08%	36	11.4	0.07%	37	1.13	23
Franklin	240.3	1.47%	11	139.6	0.85%	15	1.72	5
Garfield	4.7	0.03%	39	3.6	0.02%	39	1.29	15
Grant	213.5	1.30%	14	197.1	1.20%	12	1.08	25
Grays Harbor	169.6	1.04%	16	108.1	0.66%	19	1.57	7
Island	101.3	0.62%	23	114.0	0.70%	18	0.89	31
Jefferson	47.8	0.29%	27	50.4	0.31%	28	0.95	30
King	3,786.3	23.11%	1	6,896.2	42.09%	1	0.55	38
Kitsap	447.8	2.73%	8	429.1	2.62%	8	1.04	26
Kittitas	89.4	0.55%	24	89.8	0.55%	21	1.00	28
Klickitat	36.5	0.22%	31	44.4	0.27%	29	0.82	34
Lewis	169.1	1.03%	17	133.6	0.82%	16	1.27	18
Lincoln	20.9	0.13%	33	16.4	0.10%	34	1.27	16
Mason	143.0	0.87%	21	75.6	0.46%	24	1.89	2
Okanogan	104.0	0.63%	22	68.0	0.41%	25	1.53	10
Pacific	47.0	0.29%	28	30.5	0.19%	32	1.54	9
Pend Oreille	20.6	0.13%	34	17.8	0.11%	33	1.16	22
Pierce	1,983.5	12.11%	3	1,594.4	9.73%	2	1.24	20
San Juan	21.2	0.13%	32	52.6	0.32%	26	0.40	39
Skagit	235.3	1.44%	12	336.9	2.06%	11	0.70	36
Skamania	16.7	0.10%	35	13.3	0.08%	36	1.25	19
Snohomish	1,385.9	8.46%	4	1,593.5	9.73%	3	0.87	33
Spokane	1,196.5	7.30%	5	974.6	5.95%	4	1.23	21
Stevens	80.4	0.49%	25	51.7	0.32%	27	1.55	8
Thurston	2,436.3	14.87%	2	497.5	3.04%	6	4.90	1
Wahkiakum	6.1	0.04%	38	4.3	0.03%	38	1.40	11
Walla Walla	178.9	1.09%	15	99.3	0.61%	20	1.80	4
Whatcom	372.9	2.28%	10	474.4	2.90%	7	0.79	35
Whitman	149.1	0.91%	20	79.9	0.49%	22	1.87	3
Yakima	648.2	3.96%	7	400.6	2.45%	10	1.62	6
Washington	$16,383	100.0%		$16,383	100.0%		1.00	

Table 4

FY 2014 GF-S Expenditures (Allocation Method 1, by County Where Benefits Were Received)

($ in thousands)

County	DSHS	Department of Corrections[1]	School Districts[2]	All 4-Year Colleges[3]	All 2-Year Colleges[3]	WSAC Financial Aid	All Other Agencies (incl debt svc)[4]	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Adams	$8,993	$2,380	$31,845	$1,271	$1,009	$111	$10,862	$56,470	0.3%	27	$2,964	2
Asotin	12,379	2,693	23,240	792	1,461	458	12,290	53,313	0.3%	29	2,457	14
Benton	73,313	22,882	240,491	15,000	13,719	5,757	104,422	475,584	2.9%	9	2,642	6
Chelan	29,123	9,116	91,375	5,773	6,217	3,636	41,601	186,842	1.1%	16	2,552	10
Clallam	32,876	8,895	72,433	2,486	5,963	2,109	40,593	165,356	1.0%	18	2,297	23
Clark	172,104	54,328	545,656	33,304	32,617	15,439	247,925	1,101,373	6.7%	5	2,554	9
Columbia	2,686	501	3,222	303	357	176	2,284	9,530	0.1%	37	2,324	20
Cowlitz	59,456	12,723	117,020	4,861	10,291	3,778	58,062	266,191	1.6%	12	2,583	8
Douglas	15,295	4,871	49,270	2,329	2,917	1,580	22,228	98,489	0.6%	24	2,532	11
Ferry	3,383	940	6,458	273	1,118	191	4,289	16,653	0.1%	36	2,177	30
Franklin	33,306	10,625	131,984	4,198	6,804	3,182	48,488	238,587	1.5%	14	2,892	4
Garfield	707	275	2,272	178	156	72	1,254	4,913	0.0%	39	2,184	28
Grant	44,072	11,398	133,948	4,386	7,045	4,423	52,015	257,287	1.6%	13	2,827	5
Grays Harbor	40,542	8,993	72,105	2,776	6,670	2,749	41,041	174,877	1.1%	17	2,391	19
Island	18,591	9,815	55,742	3,699	4,618	1,479	44,792	138,737	0.8%	20	1,748	39
Jefferson	10,624	3,767	20,941	1,422	1,599	659	17,189	56,200	0.3%	28	1,862	35
King	720,474	247,501	1,916,439	202,907	179,677	68,249	1,129,463	4,464,709	27.3%	1	2,281	25
Kitsap	94,441	31,397	249,864	16,381	22,034	6,416	143,279	563,811	3.4%	8	2,215	26
Kittitas	13,914	5,165	34,403	5,172	916	3,189	23,572	86,331	0.5%	26	2,080	33
Klickitat	7,067	2,558	21,982	1,061	166	466	11,674	44,974	0.3%	31	2,183	29
Lewis	38,939	9,361	82,184	3,182	7,996	2,854	42,721	187,236	1.1%	15	2,454	15
Lincoln	2,987	1,313	14,056	736	439	321	5,991	25,843	0.2%	34	2,421	16
Mason	25,749	7,607	55,071	2,136	3,251	1,422	34,714	129,950	0.8%	21	2,115	31
Okanogan	19,194	5,116	69,609	1,961	1,919	1,570	23,348	122,718	0.7%	22	2,962	3
Pacific	9,780	2,589	21,794	839	1,038	404	11,814	48,258	0.3%	30	2,301	22
Pend Oreille	6,215	1,621	10,862	481	527	276	7,396	27,378	0.2%	33	2,090	32
Pierce	396,028	100,767	902,593	55,648	78,593	30,228	459,848	2,023,704	12.4%	2	2,504	12
San Juan	2,693	1,975	13,483	812	356	228	9,014	28,562	0.2%	32	1,794	38
Skagit	48,870	14,662	132,229	6,154	10,512	3,430	66,908	282,764	1.7%	11	2,397	18
Skamania	3,919	1,395	7,898	463	125	172	6,366	20,339	0.1%	35	1,804	37
Snohomish	248,389	90,915	762,256	55,186	59,927	21,231	414,888	1,652,792	10.1%	3	2,286	24

County	DSHS	Department of Corrections[1]	School Districts[2]	All 4-Year Colleges[3]	All 2-Year Colleges[3]	WSAC Financial Aid	All Other Agencies (incl debt svc)[4]	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Spokane	283,982	59,444	513,147	36,284	44,908	24,854	271,273	1,233,892	7.5%	4	2,594	7
Stevens	21,025	5,386	44,251	2,180	2,323	1,203	24,580	100,947	0.6%	23	2,310	21
Thurston	102,979	32,391	287,048	21,018	19,213	10,297	147,814	620,760	3.8%	7	2,417	17
Wahkiakum	1,294	492	2,880	137	158	108	2,245	7,315	0.0%	38	1,817	36
Walla Walla	28,670	7,380	62,116	3,314	8,451	2,824	33,678	146,434	0.9%	19	2,478	13
Whatcom	79,797	25,471	185,336	12,961	17,167	10,213	116,236	447,180	2.7%	10	2,197	27
Whitman	11,473	5,705	31,866	5,884	1,347	4,965	26,035	87,275	0.5%	25	1,899	34
Yakima	146,847	30,526	367,289	14,722	16,338	14,399	139,304	729,425	4.5%	6	2,965	1
Washington	$2,872,173	$854,939	$7,386,656	$532,674	$579,944	$255,117	$3,901,496	$16,383,000	100%		$2,403	

[1] Allocation is based on county of crime occurrence (for prison expenditures) and population distribution (for non-prison expenditures).
[2] Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.
[3] 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.
[4] Allocation is based on population distribution.

Table 5

FY 2014 GF-S Expenditures (Allocation Method 2, by Location of Expenditures)

($ in thousands)

County	DSHS	Department of Corrections[1]	School Districts[2]	All 4-Year Colleges[3]	All 2-Year Colleges[3]	WSAC Financial Aid	All Other Agencies (incl debt svc)[4]	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Adams	$309		$31,845				$2,561	$34,714	0.2%	29	$1,822	18
Asotin	5,258	566	23,240				582	29,646	0.2%	30	1,366	30
Benton	41,081	4,301	240,491	3,338		69	10,692	299,971	1.8%	9	1,667	21
Chelan	15,513	1,309	91,375		11,141	3,280	12,884	135,501	0.8%	21	1,851	17
Clallam	13,664	44,030	72,433		7,151	1,720	8,579	147,577	0.9%	20	2,050	13
Clark	77,204	18,959	545,656	15,095	32,330	6,625	44,237	740,105	4.5%	6	1,716	20
Columbia	103		3,222				3,967	7,292	0.0%	37	1,779	19
Cowlitz	21,778	3,628	117,020		11,957	2,449	13,004	169,835	1.0%	15	1,648	22
Douglas	7,082		49,270				958	57,309	0.3%	26	1,473	27
Ferry	899		6,458				1,767	9,125	0.1%	36	1,193	35
Franklin	7,733	72,831	131,984	3,338	20,509	3,372	2,238	242,006	1.5%	11	2,933	4
Garfield	198		2,272				1,986	4,456	0.0%	39	1,980	14
Grant	19,958	991	133,948		7,052	1,769	5,938	169,656	1.0%	16	1,864	16
Grays Harbor	18,597	56,934	72,105		6,785	1,724	8,227	164,372	1.0%	17	2,247	9
Island	5,065	401	55,742				2,749	63,957	0.4%	24	806	39
Jefferson	3,517	11,396	20,941				3,503	39,356	0.2%	28	1,304	32
King	450,690	24,374	1,916,439	230,556	199,385	86,568	199,845	3,107,856	19.0%	2	1,588	24
Kitsap	40,143	3,191	249,864		22,334	3,476	12,702	331,710	2.0%	8	1,303	33
Kittitas	8,016	391	34,403	30,292		12,690	6,629	92,420	0.6%	22	2,227	10
Klickitat	3,874	279	21,982				1,932	28,067	0.2%	31	1,362	31
Lewis	46,070	1,776	82,184		9,190	2,093	9,684	150,997	0.9%	19	1,979	15
Lincoln			14,056				1,834	15,890	0.1%	32	1,488	26
Mason	9,492	81,287	55,071				10,139	155,989	1.0%	18	2,538	5
Okanogan	9,419	497	69,609				5,817	85,342	0.5%	23	2,060	12
Pacific	20,827	276	21,794				2,765	45,661	0.3%	27	2,177	11
Pend Oreille	2,774		10,862				109	13,745	0.1%	34	1,049	37
Pierce	777,130	72,518	902,593	21,133	79,893	16,883	73,083	1,943,233	11.9%	3	2,404	7
San Juan			13,483				421	13,903	0.1%	33	873	38
Skagit	26,641	1,252	132,229		15,568	2,381	9,694	187,766	1.1%	14	1,592	23
Skamania	1,081		7,898				4,055	13,035	0.1%	35	1,156	36
Snohomish	145,007	139,267	762,256		41,930	6,775	23,858	1,119,093	6.8%	5	1,548	25
Spokane	406,849	84,740	513,147	31,976	51,948	29,636	40,746	1,159,042	7.1%	4	2,437	6
Stevens	8,521	416	44,251				6,658	59,846	0.4%	25	1,369	29
Thurston	484,056	102,608	287,048	18,697	14,953	10,938	3,333,469	4,251,770	26.0%	1	16,557	1

County	DSHS	Department of Corrections[1]	School Districts[2]	All 4-Year Colleges[3]	All 2-Year Colleges[3]	WSAC Financial Aid	All Other Agencies (incl debt svc)[4]	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Wahkiakum	475		2,880				1,485	4,839	0.0%	38	1,202	34
Walla Walla	10,315	119,158	62,116		13,606	3,134	3,054	211,382	1.3%	12	3,577	3
Whatcom	30,388	1,851	185,336	40,202	17,995	16,061	6,757	298,590	1.8%	10	1,467	28
Whitman	3,078		31,866	138,048		35,116	2,892	210,999	1.3%	13	4,592	2
Yakima	149,370	5,712	367,289		16,217	8,357	20,001	566,945	3.5%	7	2,305	8
Washington	$2,872,173	$854,939	$7,386,656	$532,674	$579,944	$255,117	$3,901,496	$16,383,000	100%		$2,403	

[1] Allocation is based on location of prison facilities and DOC's employment distribution.

[2] Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.

[3] 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.

[4] Allocated is based on the distribution of these agencies' employees.

Table 6

FY 2014 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[1]	REET Taxes[2]	Sales Taxes	Use Taxes[4]	PUT Taxes[5]	B&O Taxes[6]	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank	Per Capita Revenue	Rank
30	Adams	$3,919	$588	$18,793	$1,529	$1,175	$5,286	$31,290	0.2%	$34,540	0.21%	30	$1,813	17
31	Asotin	3,636	956	17,885	605	1,330	4,474	28,886	0.2%	31,886	0.19%	31	1,469	32
9	Benton	36,560	11,110	207,864	23,935	11,299	74,782	365,550	2.5%	403,517	2.46%	9	2,242	7
14	Chelan	23,105	5,709	98,436	4,168	4,501	31,664	167,583	1.1%	184,989	1.13%	14	2,527	5
17	Clallam	17,510	4,042	62,142	2,081	4,392	16,818	106,985	0.7%	118,097	0.72%	17	1,640	26
5	Clark	90,250	35,904	329,200	26,415	26,826	147,912	656,507	4.4%	724,695	4.42%	5	1,680	22
35	Columbia	1,441	208	9,470	646	247	790	12,803	0.1%	14,132	0.09%	35	3,447	2
13	Cowlitz	21,023	4,304	94,132	13,402	6,282	37,462	176,605	1.2%	194,949	1.19%	13	1,892	16
23	Douglas	9,524	2,650	47,046	2,358	2,405	6,373	70,357	0.5%	77,664	0.47%	23	1,997	13
37	Ferry	1,438	228	3,155	3,965	464	1,043	10,293	0.1%	11,362	0.07%	37	1,485	30
15	Franklin	13,411	3,911	74,472	8,054	5,246	21,355	126,449	0.9%	139,583	0.85%	15	1,692	20
39	Garfield	1,136	85	1,494	120	136	312	3,283	0.0%	3,624	0.02%	39	1,611	28
12	Grant	22,131	3,938	112,944	10,046	5,628	23,870	178,557	1.2%	197,103	1.20%	12	2,166	9
19	Grays Harbor	14,598	2,784	55,683	2,664	4,441	17,728	97,898	0.7%	108,066	0.66%	19	1,477	31
18	Island	28,488	6,841	49,899	1,622	4,847	11,575	103,271	0.7%	113,997	0.70%	18	1,437	34
28	Jefferson	10,392	2,719	24,113	760	1,860	5,852	45,697	0.3%	50,443	0.31%	28	1,672	24
1	King	821,243	323,76	3,098,20	259,15	122,20	1,622,76	6,247,334	42.1%	6,896,216	42.09%	1	3,524	1
8	Kitsap	64,735	17,784	220,969	7,649	15,503	62,115	388,756	2.6%	429,134	2.62%	8	1,686	21
21	Kittitas	13,817	5,208	48,083	1,751	2,551	9,908	81,318	0.5%	89,764	0.55%	21	2,163	10
29	Klickitat	8,012	1,292	15,338	7,280	1,263	7,045	40,230	0.3%	44,408	0.27%	29	2,156	11
16	Lewis	16,232	3,257	70,302	4,766	4,622	21,814	120,993	0.8%	133,560	0.82%	16	1,750	18
34	Lincoln	2,990	542	7,843	596	648	2,243	14,862	0.1%	16,405	0.10%	34	1,537	29
24	Mason	15,613	2,965	33,909	998	3,756	11,212	68,453	0.5%	75,563	0.46%	24	1,230	36
25	Okanogan	9,836	2,035	37,557	1,387	2,526	8,226	61,567	0.4%	67,962	0.41%	25	1,641	25
32	Pacific	5,386	1,410	14,896	999	1,278	3,664	27,633	0.2%	30,503	0.19%	32	1,455	33
33	Pend Oreille	3,338	610	8,792	768	800	1,794	16,102	0.1%	17,775	0.11%	33	1,357	35
2	Pierce	181,243	56,539	810,508	46,276	49,756	300,091	1,444,414	9.7%	1,594,438	9.73%	2	1,973	14
26	San Juan	14,753	2,680	25,159	390	975	3,686	47,643	0.3%	52,591	0.32%	26	3,302	3
11	Skagit	35,245	8,391	152,649	7,198	7,240	94,457	305,180	2.1%	336,878	2.06%	11	2,856	4
36	Skamania	3,193	608	5,602	552	689	1,408	12,052	0.1%	13,304	0.08%	36	1,180	38

Rank - Based on Total Taxes	County	State Levy Property Taxes[1]	REET Taxes[2]	Sales Taxes	Use Taxes[4]	PUT Taxes[5]	B&O Taxes[6]	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank	Per Capita Revenue	Rank
3	Snohomish	183,337	67,122	741,800	52,688	44,891	353,750	1,443,589	9.7%	1,593,528	9.73%	3	2,204	8
4	Spokane	88,621	23,185	505,370	28,102	29,352	208,258	882,888	5.9%	974,589	5.95%	4	2,049	12
27	Stevens	8,743	1,985	25,059	1,416	2,660	7,013	46,876	0.3%	51,744	0.32%	27	1,184	37
6	Thurston	59,978	16,666	260,002	10,714	15,994	87,330	450,684	3.0%	497,494	3.04%	6	1,937	15
38	Wahkiakum	863	207	1,969	276	243	363	3,920	0.0%	4,328	0.03%	38	1,075	39
20	Walla Walla	11,817	2,794	49,318	6,062	3,644	16,290	89,925	0.6%	99,265	0.61%	20	1,680	23
7	Whatcom	62,205	18,741	224,425	9,465	12,577	102,316	429,729	2.9%	474,363	2.90%	7	2,331	6
22	Whitman	8,657	2,571	42,815	4,115	2,817	11,404	72,379	0.5%	79,897	0.49%	22	1,739	19
10	Yakima	38,143	8,367	218,157	10,026	15,073	73,179	362,944	2.4%	400,642	2.45%	10	1,629	27
Total		$1,956,561	$654,697	$7,825,456	$564,996	$422,146	$3,417,627	$14,841,483	100%	$16,383,000	100%		$2,403	

NOTE: All estimates reflect collections for FY 2014, excluding property taxes.

[1] October collections are approximately 47.76 percent of CY collections; April collections are approximately 52.24 percent of CY collections.

[2] These figures include only the General Fund REET taxes less the 1.3 percent local administration fee.

[3] The state sales taxes were allocated to the counties based on FY 2014 local taxable retail sales figures.

[4] The state use taxes were allocated to the counties based on FY 2014 local taxable retail use tax figures, in addition to audit assessments funds.

[5] The PUT were allocated to the counties based on 2014 population figures because the PUT are typically passed on to the consumer rather than paid by the business.

[6] The B&O taxes were allocated based on employees, by county.

Table 7

Comparison of FY 2008 and FY 2014 Expenditures and Revenues by County, Method 1

($ in thousands)

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
			Per Capita Rank Rank 1 = Highest PC Expenditures				Per Capita Rank Rank 1 = Highest PC Taxes				Rank 1 = Highest Ratio	
	2008	2014	2008	2014	2008	2014	2008	2014	2008 Ratio	2014 Ratio	2008 Rank	2014 Rank
Adams	$55.7	$56.5	1	2	$23.3	$34.5	28	21	2.39	1.63	4	8
Asotin	50.4	53.3	22	16	22.9	31.9	36	31	2.20	1.67	7	7
Benton	405.6	475.6	15	6	319.6	403.5	8	6	1.27	1.18	28	28
Chelan	172.7	186.8	20	10	168.0	185.0	4	4	1.03	1.01	33	33
Clallam	153.0	165.4	26	23	118.5	118.1	15	26	1.29	1.40	26	18
Clark	911.4	1101.4	28	9	655.6	724.7	21	27	1.39	1.52	23	14
Columbia	10.4	9.5	11	19	5.4	14.1	27	14	1.93	0.67	11	37
Cowlitz	256.3	266.2	7	7	174.7	194.9	14	15	1.47	1.37	21	19
Douglas	92.3	98.5	12	11	51.7	77.7	25	11	1.79	1.27	13	24
Ferry	19.6	16.7	10	29	6.2	11.4	39	25	3.15	1.47	1	16
Franklin	196.2	238.6	5	5	118.4	139.6	16	24	1.66	1.71	15	5
Garfield	5.6	4.9	16	26	2.2	3.6	37	18	2.50	1.36	3	20
Grant	239.7	257.3	4	4	160.6	197.1	10	7	1.49	1.31	20	22
Grays Harbor	183.5	174.9	8	18	112.6	108.1	19	32	1.63	1.62	16	9
Island	122.3	138.7	38	39	110.9	114.0	24	33	1.10	1.22	31	27
Jefferson	50.1	56.2	36	36	47.6	50.4	18	20	1.05	1.11	32	29
King	3,771.5	4464.7	33	25	6,116.9	6895.8	1	1	0.62	0.65	38	38
Kitsap	526.2	563.8	29	28	412.1	429.1	17	23	1.28	1.31	27	21
Kittitas	75.5	86.3	35	33	86.6	89.8	5	9	0.87	0.96	36	34
Klickitat	49.6	45.0	14	30	25.0	44.4	31	17	1.99	1.01	9	32
Lewis	185.3	187.2	13	14	139.4	133.6	12	19	1.33	1.40	25	17
Lincoln	32.3	25.8	2	15	11.7	16.4	34	28	2.77	1.58	2	11
Mason	124.7	130.0	25	32	71.2	75.6	30	37	1.75	1.72	14	4
Okanogan	105.0	122.7	6	3	57.1	68.0	23	30	1.84	1.81	12	3
Pacific	52.7	48.3	18	21	34.6	30.5	20	34	1.53	1.58	19	10
Pend Oreille	31.0	27.4	17	31	15.7	17.8	32	35	1.98	1.54	10	12
Pierce	1,826.7	2023.7	23	12	1,457.3	1594.4	13	13	1.25	1.27	29	23
San Juan	23.8	28.6	39	38	51.4	52.6	2	2	0.46	0.54	39	39
Skagit	266.5	282.8	24	17	314.6	336.9	3	3	0.85	0.84	37	36
Skamania	17.2	20.3	37	37	12.1	13.3	33	36	1.42	1.53	22	13
Snohomish	1,414.6	1652.8	32	24	1,435.8	1593.5	7	8	0.99	1.04	34	31

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
			Per Capita Rank Rank 1 = Highest PC Expenditures				Per Capita Rank Rank 1 = Highest PC Taxes				Rank 1 = Highest Ratio	
	2008	2014	2008	2014	2008	2014	2008	2014	2008	2014	2008 Rank	2014 Rank
Spokane	1,177.3	1233.9	9	8	872.4	974.6	9	10	1.35	1.27	24	25
Stevens	105.5	100.9	19	22	47.3	51.7	36	38	2.23	1.95	6	1
Thurston	534.3	620.8	27	20	464.2	497.5	11	12	1.15	1.25	30	26
Wahkiakum	8.1	7.3	34	34	3.9	4.3	38	39	2.06	1.69	8	6
Walla Walla	139.7	146.4	21	13	89.4	99.3	22	22	1.56	1.48	18	15
Whatcom	403.8	447.2	30	27	416.5	474.4	6	5	0.97	0.94	35	35
Whitman	89.3	87.3	31	35	56.2	79.9	29	16	1.59	1.09	17	30
Yakima	728.1	729.4	3	1	324.4	400.6	26	29	2.24	1.82	5	2
Washington	$14,613.9	$16,383			$14,613.9	$16,383			1.00	1.00		

Per Capita Rank
Rank 1 = Highest PC Expenditures
Per Capita Rank
Rank 1 = Highest PC Taxes
Rank 1 = Highest Ratio
2008
2014
2008
2014
2008
2014
2008
2014
2008 Ratio
2014 Ratio
2008 Rank
2014 Rank

Comparison of 2008 and 2014 County Expenditures and Revenues

Changes in both expenditures and revenues have caused changes in county rankings between FYs 2008 and 2014. Some of these changes are dramatic. Expenditures per capita statewide have increased from $2,218 in FY 2008 to $2,403 in FY 2014. 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 2013 Rank	Main Reasons for Change
Columbia	11	37	A decrease in expenditures and an increase in revenues, changing county so that revenues exceed expenditures.
Klickitat	9	32	Increase in sales tax revenues (destination sourcing) and in Use, and B&O tax revenues. Close to parity between revenues and expenditures
Garfield	3	20	Increase in State property tax and Sales tax revenues. A decrease in expenditures.
Ferry	1	16	An increase in all categories of taxes except Use taxes coupled with a decrease in expenditures.
Whitman	17	30	Expenditures decreased while revenues increased across the board.
Douglas	13	24	Revenues increased faster than expenditures

The largest shift in ranking was for Columbia County, which shifted from having the eleventh-highest expenditures/revenues ratio in FY 2008 to the 37th highest in FY 2014. Columbia County had a decrease in expenditures from 2008–14 that resulted in a decline in per capita rankings from 11th to 19th. 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 FY 2008 to FY 2014, but only on the high side. The highest ratio in FY 2008 was 3.15 in Ferry County, while the highest in FY 2013 was 1.82 in Yakima County. The smallest ratios did not change much: 0.46 in FY 2008 and 0.54 in FY 2014 — both 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 FY 2014.

Expenditures Greater or Less Than Revenues?

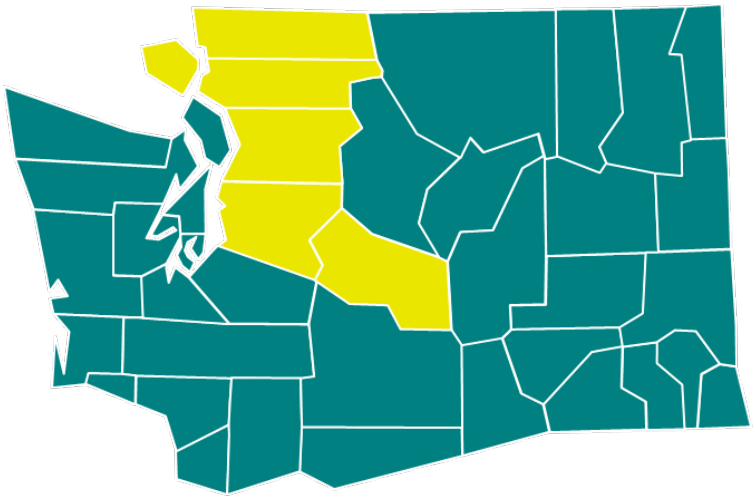
From 2008 to 2014, Snohomish and Columbia Counties changed position on the expenditures/revenue scale:

County	FY 2008 Ratio	FY 2013 Ratio	Main Reasons for Change
Snohomish	0.99	1.04	Though there were increases in sales and B&O taxes, school district and other agency expenditures increased even more.
Columbia	1.93	0.67	A large increase in Sales tax revenues due to a large construction project coupled with a decrease in expenditures.

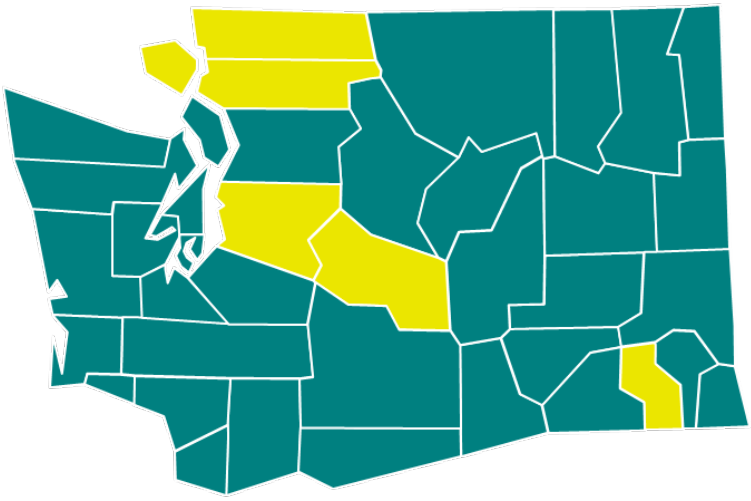
The following maps show which counties have expenditures greater than revenues and which have revenues greater than expenditures. The maps should be viewed in combination with the tables as some counties have expenditure-to-revenue ratios very close to 1.

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

2008



State expenditures within county are greater than state revenues

State expenditures within county are less than state revenues

2014