

State Expenditures and Revenues by County: Fiscal Year 2015

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 (B&O)

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 (PUT)

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

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 (DSHS)

Method 1: Allocation is based on the location of DSHS 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 (DOC)

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 in operational expenses.

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

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: 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 2015) - 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	\$59.9	0.35%	27	\$33.4	0.19%	30	1.80	5
Asotin	54.7	0.32%	29	32.9	0.19%	31	1.66	10
Benton	505.4	2.92%	9	444.3	2.57%	9	1.14	31
Chelan	196.4	1.14%	15	196.5	1.14%	14	1.00	34
Clallam	175.7	1.02%	18	122.3	0.71%	17	1.44	18
Clark	1,165.7	6.74%	5	789.1	4.57%	5	1.48	16
Columbia	9.8	0.06%	37	22.9	0.13%	33	0.43	39
Cowlitz	278.5	1.61%	12	197.3	1.14%	13	1.41	19
Douglas	103.4	0.60%	24	85.1	0.49%	22	1.21	29
Ferry	17.1	0.10%	36	9.7	0.06%	37	1.77	8
Franklin	253.2	1.46%	14	148.9	0.86%	15	1.70	9
Garfield	5.2	0.03%	39	4.2	0.02%	39	1.25	25
Grant	277.2	1.60%	13	209.7	1.21%	12	1.32	21
Grays Harbor	181.5	1.05%	17	110.6	0.64%	19	1.64	12
Island	145.7	0.84%	20	117.0	0.68%	18	1.25	26
Jefferson	55.4	0.32%	28	52.7	0.30%	28	1.05	32
King	4,674.2	27.04%	1	7,341.2	42.48%	1	0.64	37
Kitsap	585.8	3.39%	8	445.8	2.58%	8	1.31	22
Kittitas	139.8	0.81%	21	93.0	0.54%	21	1.50	15
Klickitat	46.4	0.27%	31	38.0	0.22%	29	1.22	28
Lewis	195.4	1.13%	16	139.4	0.81%	16	1.40	20
Lincoln	27.5	0.16%	34	15.5	0.09%	35	1.78	7
Mason	136.9	0.79%	22	76.1	0.44%	24	1.80	4
Okanogan	129.2	0.75%	23	70.6	0.41%	25	1.83	3
Pacific	49.7	0.29%	30	30.0	0.17%	32	1.66	11
Pend Oreille	29.0	0.17%	33	18.3	0.11%	34	1.58	13
Pierce	2,129.9	12.32%	2	1,663.8	9.63%	3	1.28	23
San Juan	29.9	0.17%	32	55.5	0.32%	26	0.54	38
Skagit	297.6	1.72%	11	335.6	1.94%	11	0.89	36
Skamania	21.2	0.12%	35	13.7	0.08%	36	1.54	14
Snohomish	1,751.9	10.14%	3	1,689.4	9.77%	2	1.04	33
Spokane	1,301.3	7.53%	4	1,018.3	5.89%	4	1.28	24
Stevens	102.4	0.59%	25	53.3	0.31%	27	1.92	1
Thurston	655.8	3.79%	7	528.9	3.06%	6	1.24	27
Wahkiakum	8.1	0.05%	38	4.6	0.03%	38	1.78	6
Walla Walla	152.2	0.88%	19	104.5	0.60%	20	1.46	17
Whatcom	472.4	2.73%	10	475.1	2.75%	7	0.99	35
Whitman	91.3	0.53%	26	78.2	0.45%	23	1.17	30
Yakima	770.2	4.46%	6	417.7	2.42%	10	1.84	2
Washington	\$17,283	100.0%		\$17,283	100.0%		1.00	

Table 2

GF-S Expenditures (Method 2) and Tax Revenues

Distribution by County (FY 2015) - 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	\$37.6	0.22%	29	\$33.4	0.19%	30	1.13	18
Asotin	30.6	0.18%	30	32.9	0.19%	31	0.93	24
Benton	324.8	1.88%	9	444.3	2.57%	9	0.73	32
Chelan	144.1	0.83%	21	196.5	1.14%	14	0.73	31
Clallam	153.7	0.89%	20	122.3	0.71%	17	1.26	13
Clark	785.9	4.55%	6	789.1	4.57%	5	1.00	23
Columbia	4.5	0.03%	38	22.9	0.13%	33	0.20	39
Cowlitz	180.1	1.04%	16	197.3	1.14%	13	0.91	25
Douglas	63.3	0.37%	27	85.1	0.49%	22	0.74	29
Ferry	10.2	0.06%	36	9.7	0.06%	37	1.05	20
Franklin	252.6	1.46%	11	148.9	0.86%	15	1.70	7
Garfield	4.3	0.02%	39	4.2	0.02%	39	1.03	21
Grant	188.3	1.09%	15	209.7	1.21%	12	0.90	26
Grays Harbor	165.8	0.96%	17	110.6	0.64%	19	1.50	8
Island	67.2	0.39%	26	117.0	0.68%	18	0.57	36
Jefferson	102.9	0.60%	22	52.7	0.30%	28	1.95	6
King	3,218.5	18.62%	2	7,341.2	42.48%	1	0.44	37
Kitsap	354.8	2.05%	8	445.8	2.58%	8	0.80	28
Kittitas	93.7	0.54%	23	93.0	0.54%	21	1.01	22
Klickitat	28.2	0.16%	31	38.0	0.22%	29	0.74	30
Lewis	162.3	0.94%	18	139.4	0.81%	16	1.16	16
Lincoln	20.1	0.12%	32	15.5	0.09%	35	1.30	10
Mason	159.9	0.93%	19	76.1	0.44%	24	2.10	4
Okanogan	91.3	0.53%	24	70.6	0.41%	25	1.29	11
Pacific	79.4	0.46%	25	30.0	0.17%	32	2.65	3
Pend Oreille	15.1	0.09%	33	18.3	0.11%	34	0.83	27
Pierce	2,006.3	11.61%	3	1,663.8	9.63%	3	1.21	15
San Juan	15.1	0.09%	34	55.5	0.32%	26	0.27	38
Skagit	196.9	1.14%	14	335.6	1.94%	11	0.59	35
Skamania	14.8	0.09%	35	13.7	0.08%	36	1.07	19
Snohomish	1,189.3	6.88%	5	1,689.4	9.77%	2	0.70	33
Spokane	1,241.0	7.18%	4	1,018.3	5.89%	4	1.22	14
Stevens	61.0	0.35%	28	53.3	0.31%	27	1.14	17
Thurston	4,460.5	25.81%	1	528.9	3.06%	6	8.43	1
Wahkiakum	5.9	0.03%	37	4.6	0.03%	38	1.28	12
Walla Walla	217.5	1.26%	12	104.5	0.60%	20	2.08	5
Whatcom	316.0	1.83%	10	475.1	2.75%	7	0.67	34
Whitman	212.7	1.23%	13	78.2	0.45%	23	2.72	2
Yakima	606.9	3.51%	7	417.7	2.42%	10	1.45	9
Washington	\$17,283	100.0%		\$17,283	100.0%		1.00	

Table 3

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

Distribution by County (FY 2015)

County	GF-S Expenditures			Tax Revenues			Expenditures / Revenues	
	\$ in millions	% of State Total	Rank	\$ in millions	% of State Total	Rank	Ratio	Rank
Adams	\$48.8	0.28%	29	\$33.4	0.19%	30	1.46	14
Asotin	42.6	0.25%	30	32.9	0.19%	31	1.29	18
Benton	415.1	2.40%	9	444.3	2.57%	9	0.93	31
Chelan	170.3	0.99%	18	196.5	1.14%	14	0.87	34
Clallam	164.7	0.95%	19	122.3	0.71%	17	1.35	16
Clark	975.8	5.65%	6	789.1	4.57%	5	1.24	23
Columbia	7.1	0.04%	37	22.9	0.13%	33	0.31	39
Cowlitz	229.3	1.33%	14	197.3	1.14%	13	1.16	25
Douglas	83.3	0.48%	25	85.1	0.49%	22	0.98	30
Ferry	13.7	0.08%	36	9.7	0.06%	37	1.41	15
Franklin	252.9	1.46%	11	148.9	0.86%	15	1.70	6
Garfield	4.7	0.03%	39	4.2	0.02%	39	1.14	26
Grant	232.7	1.35%	13	209.7	1.21%	12	1.11	27
Grays Harbor	173.7	1.00%	17	110.6	0.64%	19	1.57	8
Island	106.5	0.62%	24	117.0	0.68%	18	0.91	32
Jefferson	79.1	0.46%	27	52.7	0.30%	28	1.50	13
King	3,946.3	22.83%	1	7,341.2	42.48%	1	0.54	37
Kitsap	470.3	2.72%	8	445.8	2.58%	8	1.05	28
Kittitas	116.7	0.68%	22	93.0	0.54%	21	1.25	20
Klickitat	37.3	0.22%	31	38.0	0.22%	29	0.98	29
Lewis	178.8	1.03%	16	139.4	0.81%	16	1.28	19
Lincoln	23.8	0.14%	32	15.5	0.09%	35	1.54	10
Mason	148.4	0.86%	21	76.1	0.44%	24	1.95	3
Okanogan	110.3	0.64%	23	70.6	0.41%	25	1.56	9
Pacific	64.6	0.37%	28	30.0	0.17%	32	2.15	2
Pend Oreille	22.1	0.13%	34	18.3	0.11%	34	1.20	24
Pierce	2,068.1	11.97%	3	1,663.8	9.63%	3	1.24	22
San Juan	22.5	0.13%	33	55.5	0.32%	26	0.41	38
Skagit	247.2	1.43%	12	335.6	1.94%	11	0.74	36
Skamania	18.0	0.10%	35	13.7	0.08%	36	1.31	17
Snohomish	1,470.6	8.51%	4	1,689.4	9.77%	2	0.87	33
Spokane	1,271.1	7.35%	5	1,018.3	5.89%	4	1.25	21
Stevens	81.7	0.47%	26	53.3	0.31%	27	1.53	11
Thurston	2,558.2	14.80%	2	528.9	3.06%	6	4.84	1
Wahkiakum	7.0	0.04%	38	4.6	0.03%	38	1.53	12
Walla Walla	184.9	1.07%	15	104.5	0.60%	20	1.77	5
Whatcom	394.2	2.28%	10	475.1	2.75%	7	0.83	35
Whitman	152.0	0.88%	20	78.2	0.45%	23	1.94	4
Yakima	688.6	3.98%	7	417.7	2.42%	10	1.65	7
Washington	\$17,283	100.0%		\$17,283	100.0%		1.00	

Table 4

FY 2015 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	\$8,972	\$2,431	\$34,926	\$1,428	\$1,045	\$85	\$11,054	\$59,942	0.3%	27	\$3,088	2
Asotin	12,268	2,757	24,510	749	1,386	458	12,534	54,661	0.3%	29	2,483	17
Benton	77,850	23,620	261,949	14,587	13,871	6,135	107,400	505,412	2.9%	9	2,680	7
Chelan	29,938	9,397	99,020	5,629	6,052	3,673	42,729	196,439	1.1%	15	2,618	10
Clallam	35,611	9,099	78,307	2,502	6,499	2,299	41,373	175,690	1.0%	18	2,418	21
Clark	180,683	56,588	590,570	34,146	30,437	15,955	257,306	1,165,684	6.7%	5	2,580	12
Columbia	2,711	512	3,499	220	346	152	2,329	9,770	0.1%	37	2,389	22
Cowlitz	61,772	13,060	124,355	4,874	11,136	3,867	59,386	278,451	1.6%	12	2,670	8
Douglas	14,873	5,009	53,864	2,277	2,918	1,640	22,774	103,354	0.6%	24	2,584	11
Ferry	3,559	966	6,337	303	1,410	173	4,391	17,139	0.1%	36	2,223	30
Franklin	34,297	10,915	143,189	4,522	6,915	3,686	49,631	253,154	1.5%	14	2,905	6
Garfield	841	283	2,355	186	183	82	1,287	5,217	0.0%	39	2,308	26
Grant	45,686	11,764	150,046	4,315	7,107	4,753	53,492	277,164	1.6%	13	2,951	5
Grays Harbor	42,399	9,157	76,249	2,625	6,819	2,653	41,635	181,536	1.1%	17	2,483	18
Island	19,886	10,095	60,001	3,616	4,859	1,377	45,901	145,733	0.8%	20	1,808	38
Jefferson	10,851	3,868	20,030	1,300	1,127	640	17,586	55,401	0.3%	28	1,794	39
King	754,811	257,102	2,092,865	156,350	175,045	68,948	1,169,043	4,674,163	27.0%	1	2,277	27
Kitsap	99,363	32,338	268,390	9,422	22,606	6,667	147,042	585,828	3.4%	8	2,269	28
Kittitas	14,488	5,344	36,516	54,654	982	3,467	24,300	139,751	0.8%	21	3,275	1
Klickitat	7,009	2,630	23,069	1,052	177	500	11,959	46,396	0.3%	31	2,209	31
Lewis	39,846	9,601	88,537	2,919	7,951	2,925	43,657	195,436	1.1%	16	2,549	15
Lincoln	3,178	1,343	15,372	767	439	293	6,105	27,497	0.2%	34	2,565	14
Mason	27,289	7,790	59,562	2,038	3,244	1,586	35,422	136,932	0.8%	22	2,201	32
Okanogan	19,515	5,243	75,550	1,881	1,618	1,603	23,839	129,250	0.7%	23	3,088	3
Pacific	10,183	2,656	22,400	933	974	524	12,079	49,750	0.3%	30	2,346	23
Pend Oreille	6,746	1,658	11,865	419	512	307	7,540	29,047	0.2%	33	2,194	33
Pierce	419,626	103,968	964,370	56,458	80,608	32,169	472,743	2,129,941	12.3%	2	2,566	13
San Juan	2,826	2,026	14,421	856	318	248	9,214	29,909	0.2%	32	1,848	37
Skagit	51,139	15,107	141,888	6,247	10,855	3,629	68,692	297,557	1.7%	11	2,467	19
Skamania	4,151	1,432	8,373	458	100	162	6,509	21,184	0.1%	35	1,853	36
Snohomish	267,735	94,885	817,994	55,561	61,709	22,597	431,443	1,751,925	10.1%	3	2,312	25

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	300,304	61,158	553,267	36,241	46,494	25,734	278,086	1,301,285	7.5%	4	2,665	9
Stevens	21,509	5,515	45,320	1,998	1,707	1,251	25,075	102,374	0.6%	25	2,325	24
Thurston	108,993	33,492	310,218	20,865	19,781	10,171	152,287	655,807	3.8%	7	2,452	20
Wahkiakum	1,456	498	3,418	191	159	120	2,267	8,109	0.0%	38	2,037	34
Walla Walla	28,840	7,596	66,865	3,425	7,993	2,965	34,539	152,224	0.9%	19	2,510	16
Whatcom	88,155	26,275	196,971	13,136	17,760	10,639	119,473	472,408	2.7%	10	2,252	29
Whitman	11,616	5,918	34,161	5,987	1,585	5,093	26,908	91,267	0.5%	26	1,932	35
Yakima	150,680	31,307	399,097	15,281	16,505	14,988	142,355	770,213	4.5%	6	3,081	4
Washington	\$3,021,655	\$884,402	\$7,979,695	\$530,419	\$581,232	\$264,215	\$4,021,382	\$17,283,000	100%		\$2,448	

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 2015 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	\$0		\$34,926				\$2,660	\$37,586	0.2%	29	\$1,936	17
Asotin	4,964	581	24,510				497	30,552	0.2%	30	1,388	30
Benton	43,943	5,103	261,949	3,397		103	10,330	324,826	1.9%	9	1,722	23
Chelan	16,210	1,522	99,020		10,753	3,258	13,381	144,144	0.8%	21	1,921	18
Clallam	13,200	44,464	78,307		7,048	1,869	8,841	153,729	0.9%	20	2,116	15
Clark	80,382	20,440	590,570	15,344	30,841	6,530	41,753	785,859	4.5%	6	1,739	21
Columbia	6		3,499				977	4,483	0.0%	38	1,096	37
Cowlitz	23,650	4,176	124,355		12,210	2,479	13,185	180,055	1.0%	16	1,727	22
Douglas	8,115		53,864				1,303	63,282	0.4%	27	1,582	25
Ferry	984		6,337				2,855	10,176	0.1%	36	1,320	34
Franklin	5,452	74,174	143,189	3,397	20,845	3,611	1,958	252,626	1.5%	11	2,899	6
Garfield	139		2,355				1,778	4,272	0.0%	39	1,890	19
Grant	21,352	1,136	150,046		7,035	1,904	6,790	188,263	1.1%	15	2,004	16
Grays Harbor	15,453	57,796	76,249		6,972	1,778	7,574	165,822	1.0%	17	2,268	11
Island	5,207	402	60,001				1,636	67,245	0.4%	26	834	39
Jefferson	3,621	12,274	20,030				66,944	102,869	0.6%	22	3,331	5
King	465,583	22,992	2,092,865	225,286	196,520	89,553	125,720	3,218,519	18.6%	2	1,568	27
Kitsap	44,718	3,619	268,390		23,175	3,763	11,112	354,776	2.1%	8	1,374	32
Kittitas	8,117	368	36,516	30,312		13,240	5,183	93,737	0.5%	23	2,197	12
Klickitat	3,112	201	23,069				1,783	28,164	0.2%	31	1,341	33
Lewis	52,271	4,821	88,537		9,178	2,330	5,123	162,260	0.9%	18	2,117	14
Lincoln			15,372				4,691	20,063	0.1%	32	1,872	20
Mason	9,517	81,946	59,562				8,885	159,910	0.9%	19	2,571	7
Okanogan	8,639	578	75,550				6,560	91,327	0.5%	24	2,182	13
Pacific	20,991	361	22,400				35,666	79,418	0.5%	25	3,744	3
Pend Oreille	3,232		11,865				48	15,145	0.1%	33	1,144	36
Pierce	808,559	74,761	964,370	21,032	79,408	17,992	40,204	2,006,327	11.6%	3	2,417	10
San Juan			14,421				510	15,144	0.1%	34	936	38
Skagit	26,897	1,278	141,888		16,215	2,453	8,169	196,901	1.1%	14	1,632	24
Skamania	1,711		8,373				4,666	14,750	0.1%	35	1,290	35
Snohomish	151,110	144,278	817,994		43,689	7,233	25,019	1,189,324	6.9%	5	1,570	26
Spokane	439,422	87,803	553,267	32,682	54,182	32,178	41,459	1,240,993	7.2%	4	2,541	8
Stevens	8,899	511	45,320				6,261	60,991	0.4%	28	1,385	31
Thurston	530,754	106,675	310,218	17,862	14,840	10,022	3,470,123	4,460,494	25.8%	1	16,680	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	456		3,418				1,979	5,853	0.0%	37	1,471	29
Walla Walla	9,509	121,505	66,865		13,139	3,415	3,087	217,521	1.3%	12	3,586	4
Whatcom	29,191	2,076	196,971	44,583	18,722	16,584	7,908	316,035	1.8%	10	1,506	28
Whitman	2,763		34,161	136,523		35,720	3,494	212,661	1.2%	13	4,501	2
Yakima	153,310	8,561	399,097		16,462	8,197	21,269	606,897	3.5%	7	2,428	9
Washington	\$3,021,655	\$884,402	\$7,979,695	\$530,419	\$581,232	\$264,215	\$4,021,382	\$17,283,000	100%		\$2,448	

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 2015 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	\$3,940	\$660	\$18,277	\$1,194	\$1,144	\$5,281	\$30,496	0.2%	\$33,355	0.19%	30	\$1,718	22
31	Asotin	3,592	1,146	18,437	778	1,297	4,835	30,086	0.2%	32,906	0.19%	31	1,495	30
9	Benton	37,109	12,295	225,345	39,173	11,114	81,205	406,242	2.6%	444,324	2.57%	9	2,356	6
14	Chelan	22,966	6,498	108,027	4,594	4,422	33,191	179,697	1.1%	196,543	1.14%	14	2,620	5
17	Clallam	16,540	4,720	67,292	2,006	4,282	16,991	111,830	0.7%	122,314	0.71%	17	1,684	26
5	Clark	94,028	38,147	366,596	30,279	26,628	165,782	721,460	4.6%	789,092	4.57%	5	1,746	19
35	Columbia	1,493	212	17,707	530	241	774	20,957	0.1%	22,922	0.13%	33	5,604	1
13	Cowlitz	20,875	5,184	97,124	12,611	6,146	38,448	180,388	1.1%	197,298	1.14%	13	1,892	15
23	Douglas	9,687	2,605	50,919	4,478	2,357	7,757	77,803	0.5%	85,097	0.49%	22	2,128	11
37	Ferry	1,362	253	2,844	2,998	454	947	8,859	0.1%	9,689	0.06%	37	1,257	35
15	Franklin	13,900	4,182	82,167	7,559	5,136	23,160	136,105	0.9%	148,864	0.86%	15	1,708	23
39	Garfield	1,258	89	1,835	206	133	282	3,804	0.0%	4,161	0.02%	39	1,841	16
12	Grant	22,022	4,239	124,355	7,944	5,536	27,632	191,728	1.2%	209,701	1.21%	12	2,233	8
19	Grays Harbor	13,236	2,815	59,690	2,841	4,309	18,212	101,102	0.6%	110,580	0.64%	19	1,513	29
18	Island	27,667	7,439	53,945	1,370	4,750	11,810	106,982	0.7%	117,011	0.68%	18	1,452	31
28	Jefferson	10,058	3,105	26,168	859	1,820	6,145	48,155	0.3%	52,669	0.30%	28	1,706	24
1	King	861,401	368,12	3,390,82	259,55	120,98	1,711,14	6,712,028	42.5%	7,341,239	42.48%	1	3,576	2
8	Kitsap	61,478	20,049	237,893	7,881	15,217	65,112	407,630	2.6%	445,843	2.58%	8	1,727	20
21	Kittitas	13,733	4,971	51,346	2,357	2,515	10,132	85,053	0.5%	93,027	0.54%	21	2,180	10
29	Klickitat	7,807	1,485	15,903	4,190	1,238	4,121	34,743	0.2%	38,000	0.22%	29	1,810	18
16	Lewis	15,616	3,538	75,221	4,582	4,518	23,961	127,435	0.8%	139,382	0.81%	16	1,818	17
34	Lincoln	3,064	502	7,370	355	632	2,236	14,158	0.1%	15,486	0.09%	35	1,445	32
24	Mason	14,787	3,008	38,289	1,040	3,666	8,805	69,595	0.4%	76,119	0.44%	24	1,224	36
25	Okanogan	9,338	1,718	40,146	2,264	2,467	8,585	64,518	0.4%	70,566	0.41%	25	1,686	25
32	Pacific	5,159	1,334	15,276	905	1,250	3,498	27,422	0.2%	29,992	0.17%	32	1,414	33
33	Pend Oreille	3,194	697	9,147	1,130	780	1,819	16,768	0.1%	18,340	0.11%	34	1,385	34
2	Pierce	182,813	62,199	859,465	49,220	48,923	318,537	1,521,156	9.6%	1,663,755	9.63%	3	2,004	13
26	San Juan	14,147	2,732	28,279	440	954	4,151	50,703	0.3%	55,456	0.32%	26	3,427	3
11	Skagit	34,080	9,986	160,266	7,025	7,109	88,374	306,840	1.9%	335,604	1.94%	11	2,782	4
36	Skamania	3,229	705	6,170	567	674	1,218	12,562	0.1%	13,739	0.08%	36	1,202	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	195,529	72,752	790,112	60,910	44,649	380,622	1,544,574	9.8%	1,689,368	9.77%	2	2,230	9
4	Spokane	87,581	25,695	540,210	28,706	28,778	220,052	931,022	5.9%	1,018,300	5.89%	4	2,085	12
27	Stevens	8,661	2,140	26,386	1,261	2,595	7,681	48,725	0.3%	53,292	0.31%	27	1,210	37
6	Thurston	60,666	17,945	282,750	11,899	15,760	94,560	483,579	3.1%	528,911	3.06%	6	1,978	14
38	Wahkiakum	896	487	1,859	329	235	363	4,169	0.0%	4,560	0.03%	38	1,146	39
20	Walla Walla	11,733	3,865	53,781	6,379	3,574	16,166	95,499	0.6%	104,451	0.60%	20	1,722	21
7	Whatcom	61,010	18,102	233,712	9,895	12,364	99,265	434,348	2.7%	475,066	2.75%	7	2,264	7
22	Whitman	8,972	2,156	44,218	3,389	2,785	10,020	71,540	0.5%	78,247	0.45%	23	1,656	28
10	Yakima	36,973	8,688	234,663	9,160	14,732	77,714	381,930	2.4%	417,733	2.42%	10	1,671	27
Total		\$2,001,598	\$726,465	\$8,464,015	\$592,857	\$416,160	\$3,600,593	\$15,801,688	100%	\$17,283,000	100%		\$2,448	

NOTE: All estimates reflect collections for FY 2015, 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 2015 local taxable retail sales figures.

⁴ The state use taxes were allocated to the counties based on FY 2015 local taxable retail use tax figures, in addition to audit assessments funds.

⁵ The PUT were allocated to the counties based on 2015 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 2015 Expenditures and Revenues by County, Method 1

(\$ in thousands)

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
	2008	2015	Per Capita Rank Rank 1 = Highest PC Expenditures		2008	2015	Per Capita Rank Rank 1 = Highest PC		2008 Ratio	2015 Ratio	Rank 1 = Highest Ratio	
			2008	2015			2008	2015			2008 Rank	2015 Rank
Adams	\$55.7	\$59.9	1	2	\$23.3	\$33.4	28	21	2.39	1.80	4	5
Asotin	50.4	54.7	22	16	22.9	32.9	36	31	2.20	1.66	7	10
Benton	405.6	505.4	15	6	319.6	444.3	8	6	1.27	1.14	28	31
Chelan	172.7	196.4	20	10	168.0	196.5	4	4	1.03	1.00	33	34
Clallam	153.0	175.7	26	23	118.5	122.3	15	26	1.29	1.44	26	18
Clark	911.4	1165.7	28	9	655.6	789.1	21	27	1.39	1.48	23	16
Columbia	10.4	9.8	11	19	5.4	22.9	27	14	1.93	0.43	11	39
Cowlitz	256.3	278.5	7	7	174.7	197.3	14	15	1.47	1.41	21	19
Douglas	92.3	103.4	12	11	51.7	85.1	25	11	1.79	1.21	13	29
Ferry	19.6	17.1	10	29	6.2	9.7	39	25	3.15	1.77	1	8
Franklin	196.2	253.2	5	5	118.4	148.9	16	24	1.66	1.70	15	9
Garfield	5.6	5.2	16	26	2.2	4.2	37	18	2.50	1.25	3	25
Grant	239.7	277.2	4	4	160.6	209.7	10	7	1.49	1.32	20	21
Grays Harbor	183.5	181.5	8	18	112.6	110.6	19	32	1.63	1.64	16	12
Island	122.3	145.7	38	39	110.9	117.0	24	33	1.10	1.25	31	26
Jefferson	50.1	55.4	36	36	47.6	52.7	18	20	1.05	1.05	32	32
King	3771.5	4674.2	33	25	6116.9	7340.8	1	1	0.62	0.64	38	37
Kitsap	526.2	585.8	29	28	412.1	445.8	17	23	1.28	1.31	27	22
Kittitas	75.5	139.8	35	33	86.6	93.0	5	9	0.87	1.50	36	15
Klickitat	49.6	46.4	14	30	25.0	38.0	31	17	1.99	1.22	9	28
Lewis	185.3	195.4	13	14	139.4	139.4	12	19	1.33	1.40	25	20
Lincoln	32.3	27.5	2	15	11.7	15.5	34	28	2.77	1.78	2	7
Mason	124.7	136.9	25	32	71.2	76.1	30	37	1.75	1.80	14	4
Okanogan	105.0	129.2	6	3	57.1	70.6	23	30	1.84	1.83	12	3
Pacific	52.7	49.7	18	21	34.6	30.0	20	34	1.53	1.66	19	11
Pend Oreille	31.0	29.0	17	31	15.7	18.3	32	35	1.98	1.58	10	13
Pierce	1826.7	2129.9	23	12	1457.3	1663.8	13	13	1.25	1.28	29	23
San Juan	23.8	29.9	39	38	51.4	55.5	2	2	0.46	0.54	39	38
Skagit	266.5	297.6	24	17	314.6	335.6	3	3	0.85	0.89	37	36
Skamania	17.2	21.2	37	37	12.1	13.7	33	36	1.42	1.54	22	14
Snohomish	1414.6	1751.9	32	24	1435.8	1689.4	7	8	0.99	1.04	34	33

County	Expenditures				Total Tax Revenues				Expenditures to Revenues			
	2008	2015	Per Capita Rank Rank 1 = Highest PC Expenditures		2008	2015	Per Capita Rank Rank 1 = Highest PC Taxes		2008 Ratio	2015 Ratio	Rank 1 = Highest Ratio	
			2008	2015			2008	2015			2008 Rank	2015 Rank
Spokane	1177.3	1301.3	9	8	872.4	1018.3	9	10	1.35	1.28	24	24
Stevens	105.5	102.4	19	22	47.3	53.3	35	38	2.23	1.92	6	1
Thurston	534.3	655.8	27	20	464.2	528.9	11	12	1.15	1.24	30	27
Wahkiakum	8.1	8.1	34	34	3.9	4.6	38	39	2.06	1.78	8	6
Walla Walla	139.7	152.2	21	13	89.4	104.5	22	22	1.56	1.46	18	17
Whatcom	403.8	472.4	30	27	416.5	475.1	6	5	0.97	0.99	35	35
Whitman	89.3	91.3	31	35	56.2	78.2	29	16	1.59	1.17	17	30
Yakima	728.1	770.2	3	1	324.4	417.7	26	29	2.24	1.84	5	2
Washington	\$14,614	\$17,283			\$14,614	\$17,283			1.00	1.00		

Comparison of 2008 and 2015 County Expenditures and Revenues

Changes in both expenditures and revenues have caused changes in county rankings between fiscal years 2008 and 2015. Some of these changes are dramatic. Expenditures per capita statewide have increased from \$2,218 in fiscal year 2008 to \$2,448 in fiscal year 2015. 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 2015 Rank	Main Reasons for Change
Columbia	11	39	A decrease in expenditures and an increase in revenues, changing county so that revenues exceed expenditures.
Garfield	3	25	A decrease in expenditures and an increase in revenues. Still has greater expenditures to revenues.
Kittitas	36	15	Significant gain in higher education spending. Now expenditures exceed revenues.
Klickitat	9	28	A decline in expenditures relative to tax revenues. Still has more expenditures compared to revenues.
Douglas	13	29	Revenues increased faster than expenditures though expenditures still exceed tax revenues.
Whitman	17	30	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 eleventh-highest expenditures/revenues ratio in fiscal year 2008 (1.93) to the 37th highest in fiscal year 2015 (0.43). Columbia County had a decrease in expenditures from 2008–15 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 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 2015 was 1.92 in Stevens County. The smallest ratios did not change much: 0.46 in fiscal year 2008 in San Juan County and 0.43 in fiscal year 2015 in Columbia 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 2015.

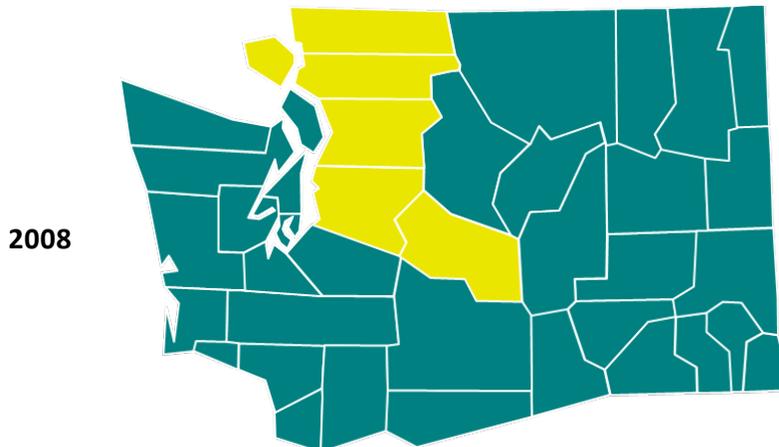
Expenditures Greater or Less Than Revenues?

From 2008 to 2015, Columbia, Kittitas, and Snohomish and Counties changed position on the expenditures/revenue scale:

County	FY 2008 Ratio	FY 2015 Ratio	Main Reasons for Change
Columbia	1.93	0.43	A large increase in sales tax revenues due to a large construction project coupled with a decrease in expenditures.
Kittitas	0.87	1.50	Increased higher-education expenditures that exceeded the gains in tax revenues.
Snohomish	0.99	1.04	Increases in sales and B&O taxes exceeded by increased K-12 and other agency 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**



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

