

Spending and Revenues of Select Washington Counties

The Counties At A Glance:

| | King | Pierce | Snohomish | Benton | Franklin |
|--|-----------|----------|-----------|-----------|-----------|
| 2014 Population | 2,017,250 | 821,300 | 741,000 | 186,500 | 86,600 |
| Population Growth Since 2005 | 11.1% | 8.5% | 12.0% | 17.1% | 38.4% |
| 2014 Unincorporated Population | 12.5% | 46.5% | 43.2% | 18.2% | 14.8% |
| Households (2009-2013) | 802,606 | 300,623 | 268,722 | 65,675 | 23,445 |
| Median Household Income (2009-13) | \$71,811 | \$59,204 | \$68,381 | \$60,485 | \$55,177 |
| Persons below poverty level (2009-2013) | 11.5% | 12.4% | 10.4% | 12.8% | 20.2% |
| Bachelor's degree or higher (% of persons over 25, 2009-2013) | 46.6% | 24.0% | 28.9% | 28.9% | 15.0% |
| 2013 Employment (Number of Jobs) | 1,566,874 | 394,114 | 347,341 | 98,353 | 38,325 |
| 2013 Personal Income (Millions of Dollars) | \$128,331 | \$36,054 | \$34,859 | \$7,702 | \$2,645 |
| Private nonfarm establishments, 2013 | 64,171 | 16,584 | 17,213 | 4,013 | 1,406 |
| Farm Acreage (2012) | 46,717 | 49,483 | 70,863 | 703,505 | 625,047 |
| Market value of agricultural products sold (\$1000, 2012) | \$120,749 | \$90,933 | \$139,486 | \$923,163 | \$740,014 |
| Building Permits (2014) | 14,703 | 3,777 | 3,473 | 942 | 322 |
| Land Area (Square Miles) | 2,116 | 1,670 | 2,087 | 1,700 | 1,242 |
| Paved Arterial Lane Miles (2014) | 950 | 1,396 | 1,018 | 595 | 689 |

In this report,
we review the
spending and
revenues of
King, Pierce,
Snohomish,
Benton and
Franklin
counties.

Counties in Washington have widely varying spending levels. When all funds are considered, King County spends the most, \$3.137 billion in 2014, and Garfield County spends the least, \$6.8 million (SAO 2015). But a review of a selected group of counties reveals broadly similar spending priorities. This is a function of the role of counties as local governments, regional service providers, and agents of the state.

In this report, we compare the spending and revenues of King, Pierce, Snohomish, Benton, and Franklin counties. King, Pierce and Snohomish counties together comprise the largest metropolitan statistical area in the state. Benton and Franklin counties comprise the metropolitan statistical area with the greatest employment growth since the onset of the Great Recession.

The County Role

Table 1: Examples of County Roles

| <u>State Agent</u> | <u>Regional Service Provider</u> | <u>Local Government</u> |
|-----------------------------|----------------------------------|-------------------------|
| Prosecutor | District Court | Law Enforcement |
| Public Defender | Central Dispatch | Roads and Bridges |
| Superior Court | Public Health Services | Land Use Planning |
| Juvenile Court | Growth Management Policies | Zoning |
| Jail | River Basin Flood Plans | Building Permits |
| Mental Health | Solid Waste Management | Parks and Recreation |
| Developmental Disabilities | County Airports | Garbage |
| Property Tax Administration | Housing Programs | Sewer Service |
| Document Recording | Economic Development | Water Service |

Source: MRSC

Counties are:

1. Agents of the state
2. Regional service providers
3. Unincorporated areas' primary local government

Table 2: 2014 General Fund Spending

| | <u>State</u> | <u>Counties</u> |
|----------------------------------|--------------|-----------------|
| General Government | 2.4% | 45.1% |
| Public Safety | 5.3% | 46.0% |
| Education | 54.7% | 0.0% |
| Social Services | 30.7% | 3.3% |
| Natural and Economic Environment | 1.2% | 4.7% |
| Debt Service, Financing | 5.2% | 0.8% |
| Other | 0.6% | 0.1% |

In 2014, Washington's 39 counties spent a combined \$2.203 billion from their general funds. Comparative state spending was \$16.490 billion. Table 2 shows the relative importance of various budget areas to the state and county budgets. Clearly the state focus is on education and social services, while counties concentrate on public safety and general government (things like judicial activities and financial, recording and election services).

Counties have three main roles: They act as agents of the state, they are regional service providers, and they are the primary provider of local government ser-

vices for people living in unincorporated areas (MRSC 2015). (See Table 1 above for some examples.) Further, some cities contract with their counties for particular services. For example, several cities in King County do not have their own police forces; instead, they contract with the King County Sheriff to provide law enforcement services (King 2004).

County governments make expenditures from a general fund and several dedicated funds (whose revenue sources are restricted to expenditures for specific purposes). The general (or current expense) fund is the most flexible.

Auditor's Data

The Local Government Financial Reporting System data is comparable across counties.

This review of the spending and revenues of the five counties is based on data from the Local Government Financial Reporting System, which is maintained by the State Auditor's Office. Additionally, we include information from the counties' most recently adopted budgets for more context. (County budget documents are not directly comparable across counties; they may cover different time frames and appropriations may be categorized differently. Also, a county budget may not directly correspond to the spending the county reported to the auditor. The county may have spent less than budgeted or some data may not have been reported to the auditor, for example.)

The auditor's data groups spending into the following budget areas:

- General Government (e.g., legislative, executive and judicial activities)
- Public Safety (e.g., law enforcement activities and detention)
- Utilities (e.g., storm drainage and sewer)
- Transportation (e.g., roads, airports and transit)
- Natural and Economic Environment

(e.g., employment opportunity and conservation)

- Social Services (e.g., hospitals, public and mental health, and welfare)
- Culture and Recreation (e.g., libraries and parks)
- Other Financing Uses/Debt Service/Capital Expenditures (e.g., issuance discount on long-term debt, redemption of long-term debt)

The revenue categories are:

- Taxes (e.g., property and retail sales)
- Licenses and Permits
- Intergovernmental Revenues (e.g., federal, state, and local grants and other payments)
- Charges for Goods and Services (e.g., utility sales and services, transportation fees)
- Fines and Penalties
- Miscellaneous Revenues (e.g., interest and rents)
- Proprietary Funds Revenues (e.g., insurance recoveries)
- Other Financing Sources (e.g., long-term debt proceeds, disposition of capital assets)

Comparing the Counties

Taxes are the largest source of revenue for each of the five counties. (For more details on Benton County, see Appendix 1; Franklin County, see Appendix 2; King County, see Appendix 3; Pierce County, see Appendix 4; and Snohomish County, see Appendix 5.)

For each county, the public safety and general government budget areas make up the bulk of general fund spending. For each county except King, the top three spending areas when considering all funds are public safety, general government and other finance (not necessarily in that order). For King County, of all spending, transportation is the top budget area and social services is the second.

Thus, King is an outlier not just for its high level of spending but because its budget spends disproportionately more on transportation. This is largely driven by Metro Transit, which is part of the county's Department of Transportation and thereby

part of the county budget. By contrast, transit systems in the other counties are operated and funded via public transportation benefit areas that are separate from their counties, so transit spending doesn't show up in their budgets.

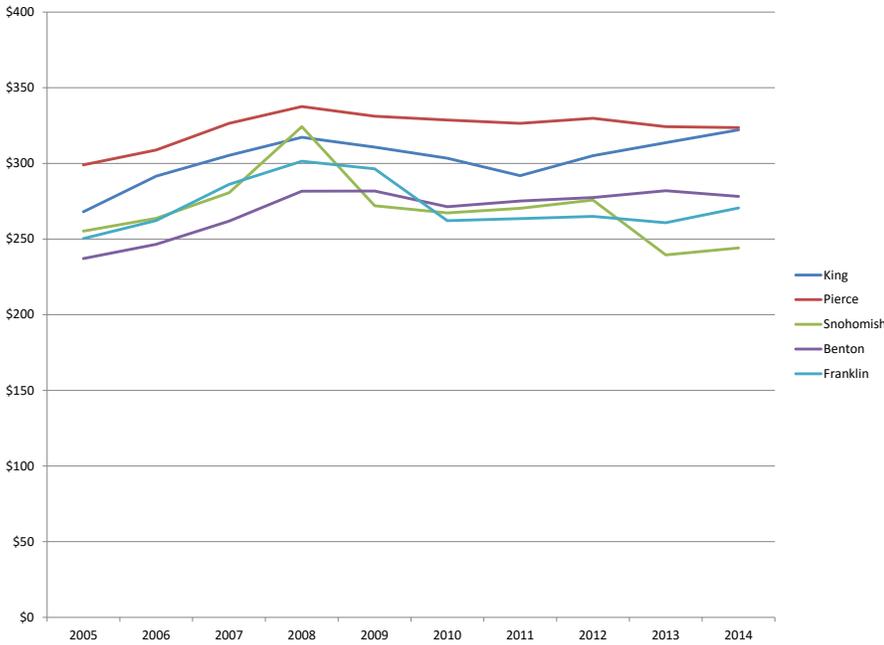
Comparing the tax collections and certain spending areas of the counties on a per capita basis shows that, in general, the wealthier counties spend more. (See Table 3.) King collects the most taxes per capita, and it spends the most on compensation per county government employee. It also spends the most on detention per daily jail population and on roads per lane mile. For the most part, Pierce and Snohomish are in the middle of the pack, though Pierce spends the most on planning and permitting, per permit. Benton and Franklin generally spend the least, except that Benton spends the most per capita on judicial activities.

Table 3: Comparing the Counties' 2014 Taxes and Spending

| | Taxes Per Capita | Salaries and Wages Per FTE Employee | Personnel Benefits Per FTE Employee | Detention Per Average Daily Jail Population | Judicial Activities Per Capita | Planning & Building Permits Per Permits Issued | Roads Per Lane Mile |
|-----------|---------------------|--|--|--|--------------------------------------|--|------------------------|
| King | \$727 | \$71,411 | \$29,270 | \$64,713 | \$58 | \$3,104 | \$79,631 |
| Pierce | \$348 | \$69,108 | \$26,431 | \$46,467 | \$59 | \$3,798 | \$40,297 |
| Snohomish | \$313 | \$63,772 | \$25,284 | \$42,410 | \$44 | \$3,107 | \$32,586 |
| Benton | \$235 | \$53,012 | \$20,835 | \$24,424 | \$63 | \$859 | \$12,215 |
| Franklin | \$246 | \$56,644 | \$22,095 | \$20,007 | \$36 | \$1,413 | \$7,998 |

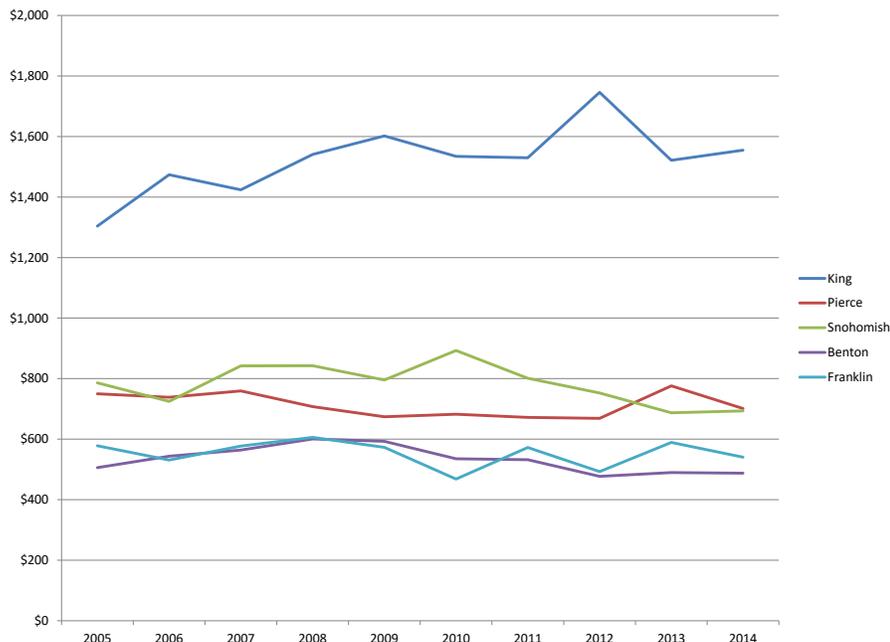
County Spending Compared Per Capita

Chart 1: General Fund Spending Per Capita



Charts 1 and 2 show spending over time on a per capita basis. The counties are fairly similar in general fund spending, with Pierce spending the most in 2014 and Snohomish spending the least. In spending from all funds, King spent the most and Benton spent the least.

Chart 2: All Spending Per Capita



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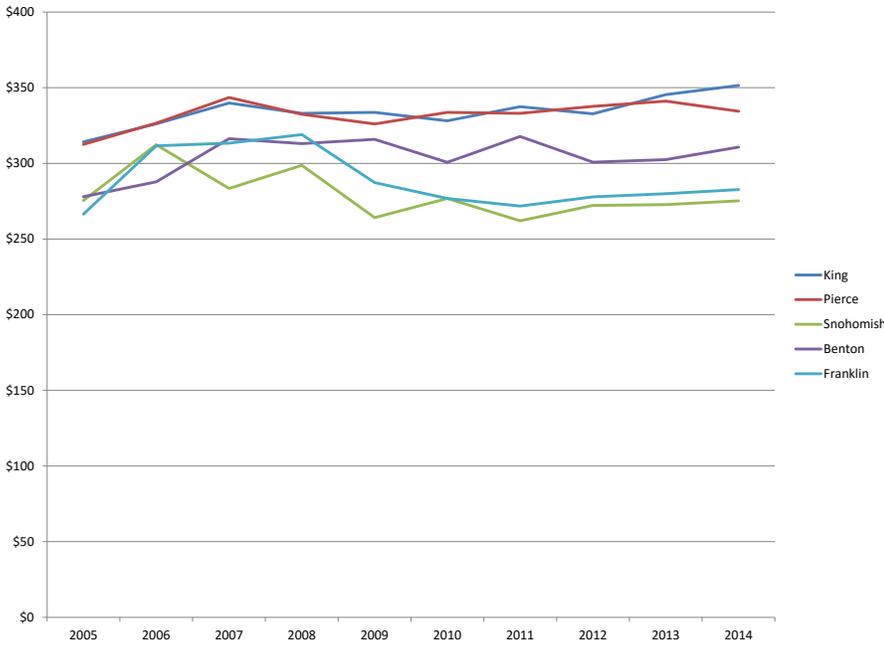
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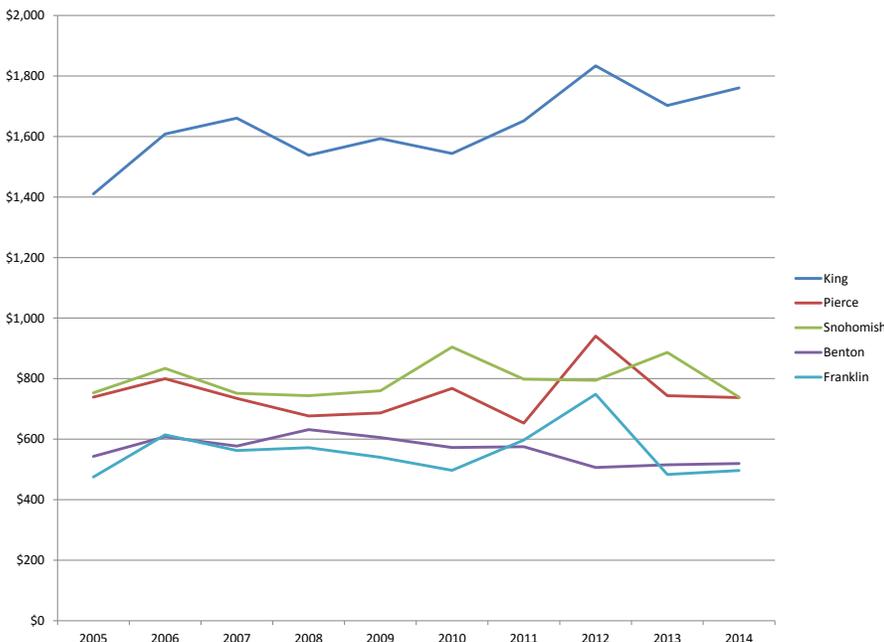
County Revenue Compared Per Capita

Chart 3: General Fund Revenues Per Capita



Charts 3 and 4 show revenue over time on a per capita basis. General fund revenues per capita are similar between the counties, with King collecting the most in 2014 and Snohomish collecting the least. Of all revenues in 2014, King collected the most and Franklin collected the least.

Chart 4: All Revenues Per Capita



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Appendix 1: Benton County

Chart 5: Benton County Spending and Revenues (Dollars in Millions)



Benton County had 186,500 residents in 2014. Of the population, 69.6 percent lives in Kennewick or Richland. Residents living in unincorporated areas of the county make up 18.2 percent of the population. (This is important because the county provides local government services for these residents.) The percentage of residents over 25 with at least a Bachelor’s degree is 28.9 percent—the same as in Snohomish County. Of our five counties, Benton has the most farm acreage and the highest market value of agricultural products.

Benton County has 2.7 percent of Washington’s population, 2.5 percent of its jobs, and 2.3 percent of its personal income. Of all Washington’s county revenues, Benton collects 1.3 percent, and of all spending by counties, Benton represents 1.3 percent.

Benton County Adopted Appropriations (Dollars in Millions)

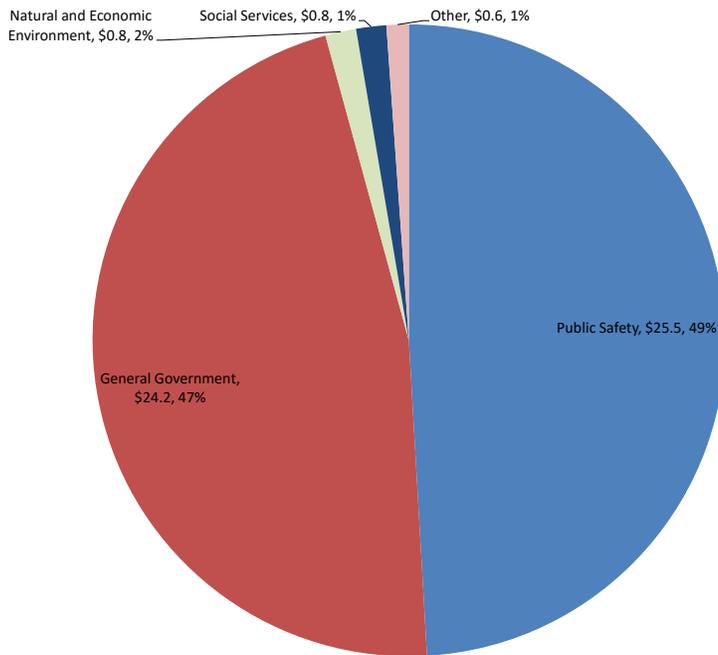
| | 2013/14 | 2015/16 | Change |
|---------------------------------------|--------------|--------------|-------------|
| General Fund (Current Expense) | | | |
| Sheriff | \$50 | \$54 | 9.0% |
| Prosecutor | \$9 | \$9 | 8.2% |
| Courts | \$11 | \$12 | 6.8% |
| Public Defense | \$5 | \$5 | 0.7% |
| Other* | \$39 | \$41 | 7.0% |
| Subtotal | \$114 | \$122 | 7.7% |
| Road Fund | \$31 | \$31 | -0.1% |
| Other Funds | \$119 | \$132 | 10.2% |
| All Funds | \$264 | \$285 | 7.9% |

Benton adopts a biennial budget. Total appropriations for 2015–2016 increase by 7.9 percent over 2013–2014 to \$285.1 million. Of that, \$54.4 million is for the sheriff, \$12.0 million is for the courts, \$9.5 million is for the prosecutor and \$5.1 million is for public defense. Additionally, \$4.9 million goes to the county clerk, \$4.5 million goes to the county assessor is \$4.5 million and \$1.4 million is for planning.

*Other includes county clerk and assessor, facilities

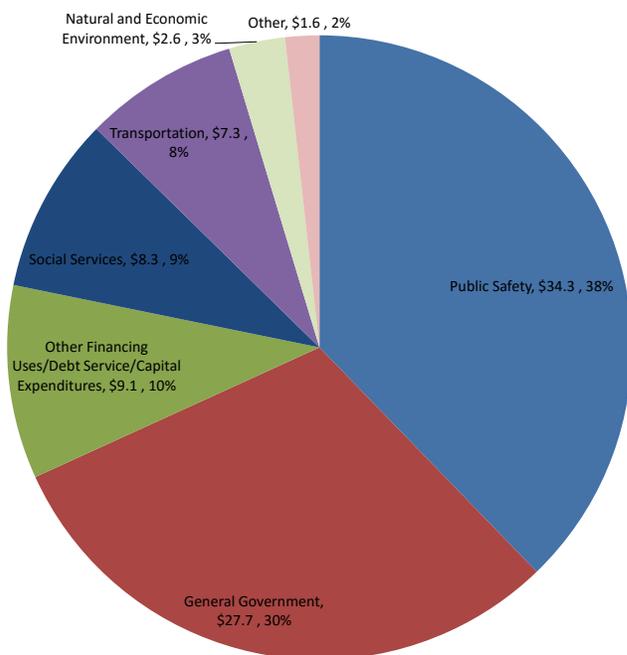
Benton County Spending

Chart 6: Benton County 2014 General Fund Spending (Dollars in Millions)



In 2014, Benton’s general fund spending was \$51.9 million. (See Chart 6.) Public safety accounted for 49.1 percent (\$25.5 million). Of public safety spending, \$16.1 million was for detention and \$9.3 million was for law enforcement. General government made up 46.7 percent (\$24.2 million). Of that, \$10.5 million was for judicial activities.

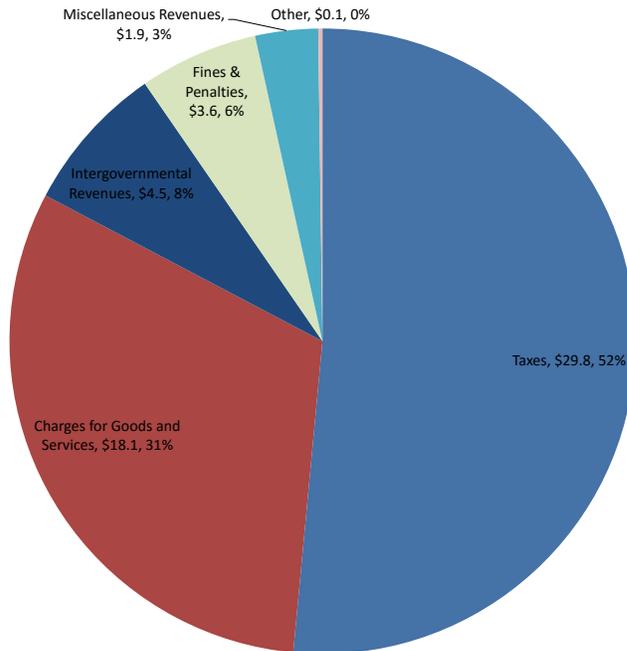
Chart 7: Benton County 2014 All Funds Spending (Dollars in Millions)



Benton’s spending from all funds in 2014 was \$91.0 million. (See Chart 7.) Public safety accounted for 37.8 percent (\$34.3 million). Of non-general fund public safety spending, \$7.4 million went to juvenile services. General government accounted for 30.4 percent of all spending (\$27.7 million). Other financing uses accounted for 10.0 percent (\$9.1 million). (These include capital expenditures and debt service and redemption.) Additionally, transportation funds for roads totaled \$7.3 million. In the natural and economic environment area, planning spending was \$809,334.

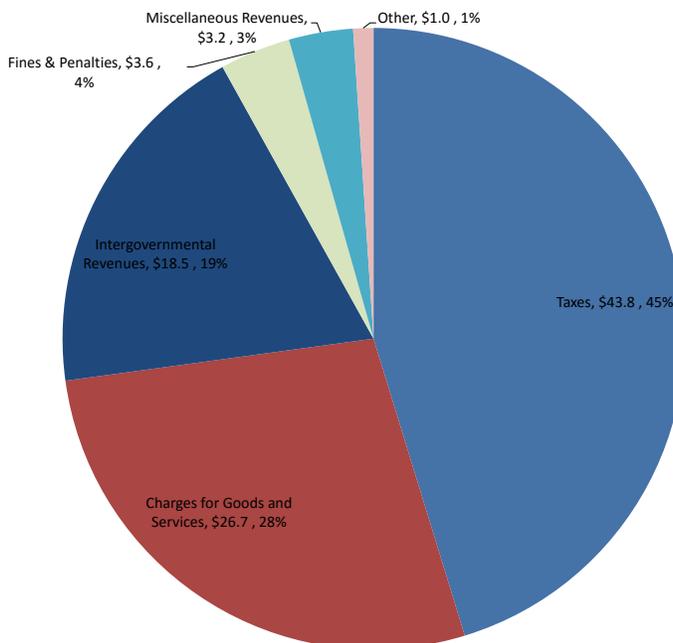
Benton County Revenues

Chart 8: Benton County 2014 General Fund Revenues (Dollars in Millions)



In 2014, Benton’s general fund revenues were \$58.0 million. (See Chart 8.) Taxes accounted for 51.5 percent (\$29.8 million). Property taxes brought in \$20.3 million for the general fund and retail sales and use taxes brought in \$9.3 million. Charges for goods and services accounted for 31.2 percent (\$18.1 million). Of these charges, \$9.8 million were related to detention and \$1.3 million were for law enforcement services.

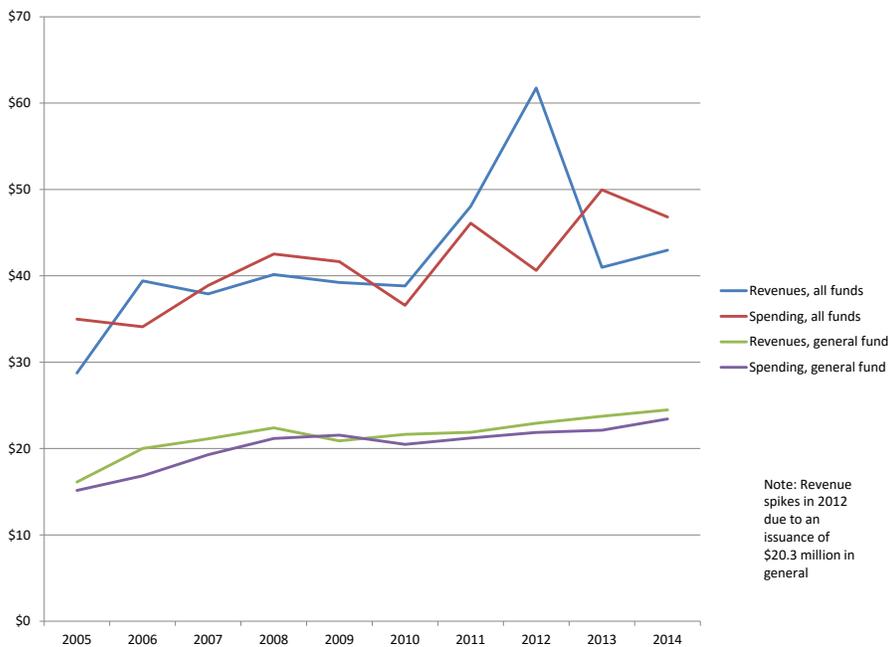
Chart 9: Benton County 2014 All Funds Revenues (Dollars in Millions)



Benton’s revenues from all sources in 2014 totaled \$96.9 million. (See Chart 9.) Taxes were 45.3 percent of the total (\$43.8 million). Charges for goods and services were 27.6 percent (\$26.7 million). Intergovernmental revenues made up 19.1 percent (\$18.5 million). Of these, \$4.3 million was from federal grants and revenues and \$13.8 million was from state grants, revenues, and other payments.

Appendix 2: Franklin County

Chart 10: Franklin County Spending and Revenues (Dollars in Millions)



Franklin County had 86,600 residents in 2014, the smallest population of our group of counties. But its population growth since 2005 is the highest of our counties (38.4 percent). Of the population, 78.3 percent lives in Pasco. Residents living in unincorporated areas of the county make up 14.8 percent of the population. (This is important because the county provides local government services for these residents.) Of the county’s population, 20.2 percent is below the poverty level (this is the highest percentage of our group of counties).

Franklin County is home to 1.2 percent of Washington’s population, 1.0 percent of its jobs, and 0.8 percent of its personal income. Franklin collects 0.6 percent of all county revenues in Washington and spends 0.7 percent of all county spending.

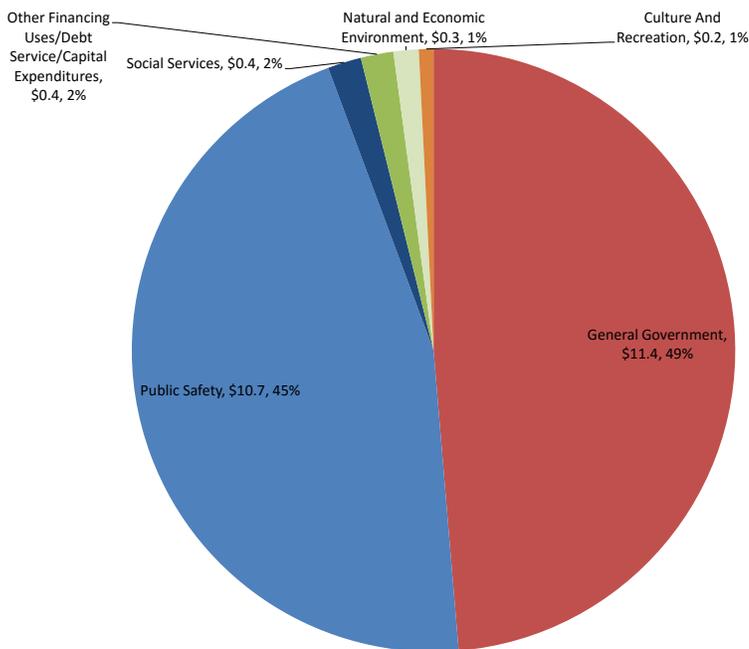
Franklin County Adopted Appropriations (Dollars in Millions)

| | 2014 | 2015 | Change | |
|-------------------------------|-------------|-------------|---------------|--|
| General Fund | | | | |
| Sheriff | \$5 | \$5 | 3.6% | <i>Franklin adopts annual budgets. For 2015, appropriations total \$60.6 million, a decrease of 8.7 percent over 2014. General fund spending increases by 3.9 percent. That includes \$4.9 million for the sheriff, \$4.0 million for corrections, \$1.1 million for the county clerk and \$609,867 for planning and building.</i> |
| Corrections | \$4 | \$4 | 7.5% | |
| Prosecutor | \$2 | \$2 | 4.0% | |
| Information Services | \$1 | \$1 | 7.1% | |
| Other* | \$16 | \$16 | 2.8% | |
| Subtotal | \$27 | \$28 | 3.9% | |
| Miscellaneous Fund | | | | |
| County Roads | \$9 | \$9 | 0.0% | |
| Criminal Justice Construction | \$8 | \$1 | -93.3% | |
| Other* | \$22 | \$23 | 3.0% | |
| Subtotal | \$39 | \$33 | -17.2% | |
| All Funds | \$66 | \$61 | -8.7% | |

*Other includes county clerk, facilities

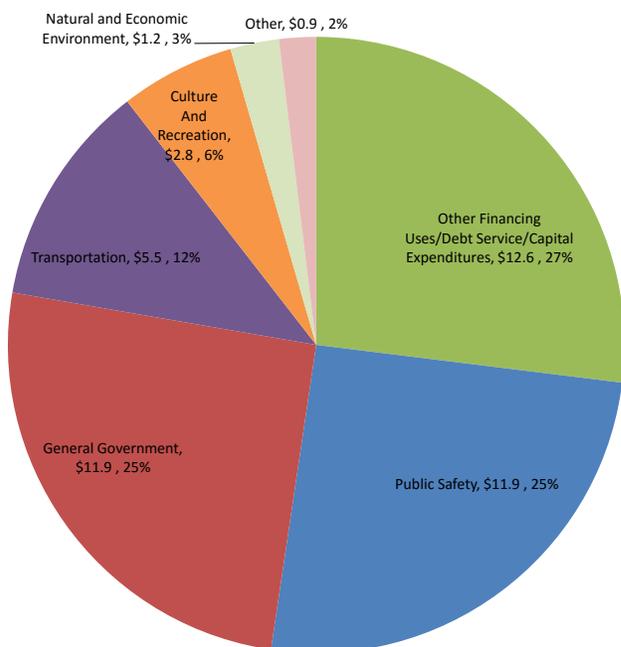
Franklin County Spending

Chart 11: Franklin County 2014 General Fund Spending (Dollars in Millions)



In 2014, Franklin’s general fund spending was \$23.4 million. (See Chart 11.) General government spending accounted for 48.7 percent (\$11.4 million). Of that, \$3.1 million went to judicial activities and \$2.2 million went to financial services. Public safety accounted for 45.6 percent (\$10.7 million). Of that, \$3.9 million was for detention and \$3.3 million was for law enforcement.

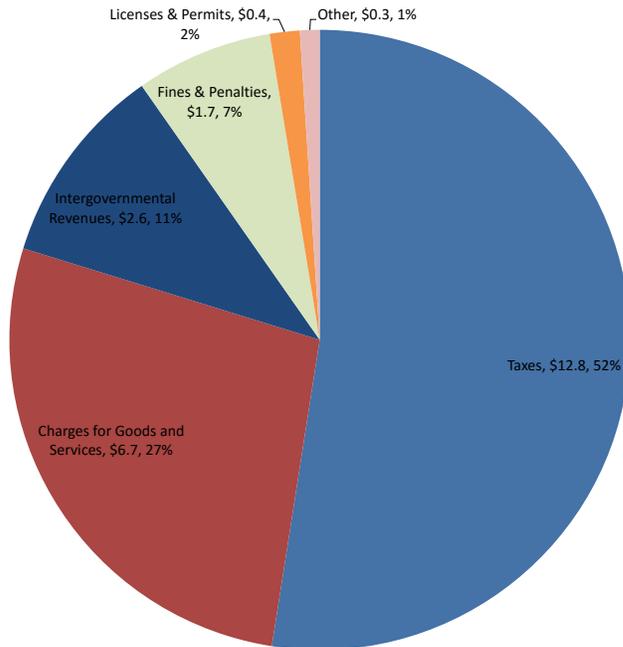
Chart 12: Franklin County 2014 All Funds Spending (Dollars in Millions)



Franklin’s spending from all funds in 2014 totaled \$46.8 million. (See Chart 12.) Other financing (capital spending and debt service and redemption) was the biggest budget area in terms of all funds, with 27.0 percent (\$12.6 million). Of that, \$6.3 million was capital spending for detention. Public safety accounted for 25.4 percent (\$11.9 million). General government also accounted for 25.4 percent (\$11.9 million). Transportation (roads) accounted for 11.8 percent (\$5.5 million). In the natural and economic environment area, planning spending was \$455,020.

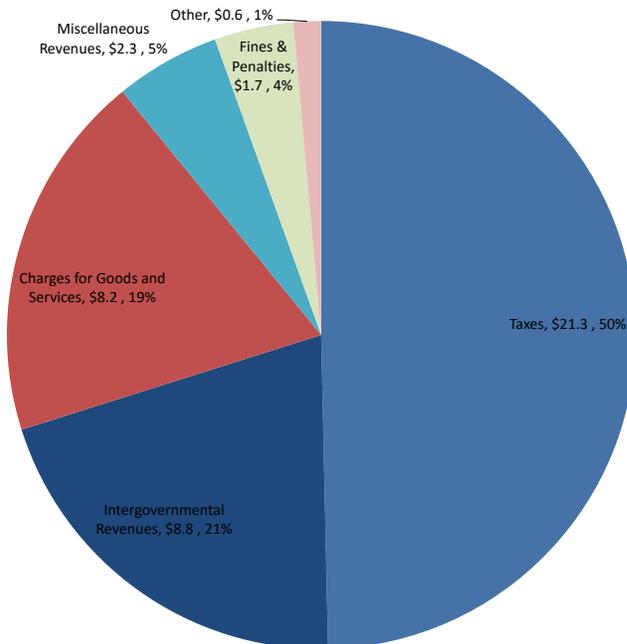
Franklin County Revenues

Chart 13: Franklin County 2014 General Fund Revenues (Dollars in Millions)



In 2014, Franklin’s general fund revenues were \$24.5 million. (See Chart 13.) Taxes accounted for 52.5 percent of that (\$12.8 million). General fund property taxes brought in \$7.6 million and retail sales and use taxes brought in \$5.0 million. Charges for goods and services accounted for 27.3 percent (\$6.7 million). These included \$1.6 million in charges for detention services and \$1.1 million for dispatch services. Financial services fees brought in \$1.4 million.

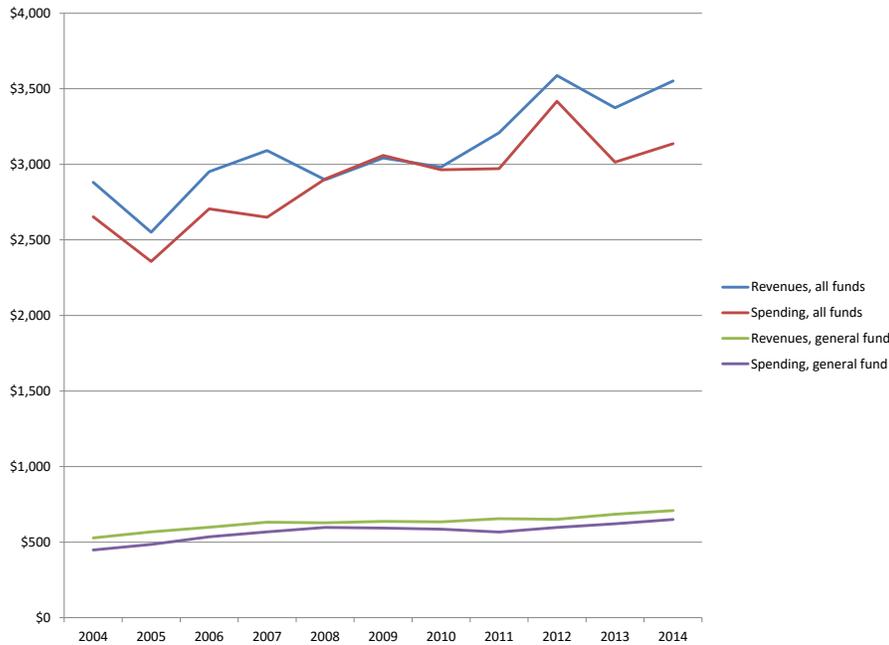
Chart 14: Franklin County 2014 All Funds Revenues (Dollars in Millions)



Franklin’s revenues from all funds in 2014 totaled \$43.0 million. (See Chart 14.) Taxes accounted for 49.6 percent (\$21.3 million). Intergovernmental revenues accounted for 20.5 percent (\$8.8 million). Federal grants and revenues totaled \$2.4 million and state grants, revenues and other payments totaled \$6.0 million. Charges for goods and services accounted for 19.0 percent (\$8.2 million).

Appendix 3: King County

Chart 15: King County Spending and Revenues (Dollars in Millions)



King County has the highest population in Washington, with 2,017,250 residents in 2014. Of the population, 31.8 percent lives in Seattle. Residents living in unincorporated areas of the county make up just 12.5 percent of the population—the lowest percentage of any county. (This is important because the county provides local government services for these residents.) The percentage of residents over 25 years old who have at least a Bachelor’s degree is 46.6 percent (the highest percentage of our group of counties).

Of the counties in this report, King accounts for a disproportionate amount of county spending and revenues. King is home to 28.9 percent of Washington’s population, 39.3 percent of its jobs, and 38.6 percent of its personal income. It brings in 46.8 percent of all Washington’s county revenues and accounts for 45.0 percent of all spending by counties.

King County Adopted Appropriations (Dollars in Millions)

| | 2013/2014 | 2015/2016 | Change |
|----------------------------------|----------------|----------------|-------------|
| General Fund | | | |
| General Government | \$293 | \$316 | 8.0% |
| Health and Human Services | \$57 | \$73 | 27.0% |
| Law, Safety and Justice | \$1,030 | \$1,094 | 6.2% |
| Other* | \$24 | \$17 | -29.2% |
| <i>Subtotal General Fund</i> | <i>\$1,404</i> | <i>\$1,500</i> | <i>6.8%</i> |
| Non-General Fund | | | |
| General Government | \$1,394 | \$1,381 | -0.9% |
| Health and Human Services | \$1,408 | \$1,401 | -0.6% |
| Law, Safety and Justice | \$140 | \$146 | 4.0% |
| Physical Environment | \$1,700 | \$1,840 | 8.2% |
| Transit | \$1,646 | \$1,758 | 6.8% |
| Capital Improvement Program | \$1,309 | \$1,135 | -13.2% |
| <i>Subtotal Non-General Fund</i> | <i>\$7,597</i> | <i>\$7,661</i> | <i>0.8%</i> |
| All Funds | \$9,001 | \$9,160 | 1.8% |

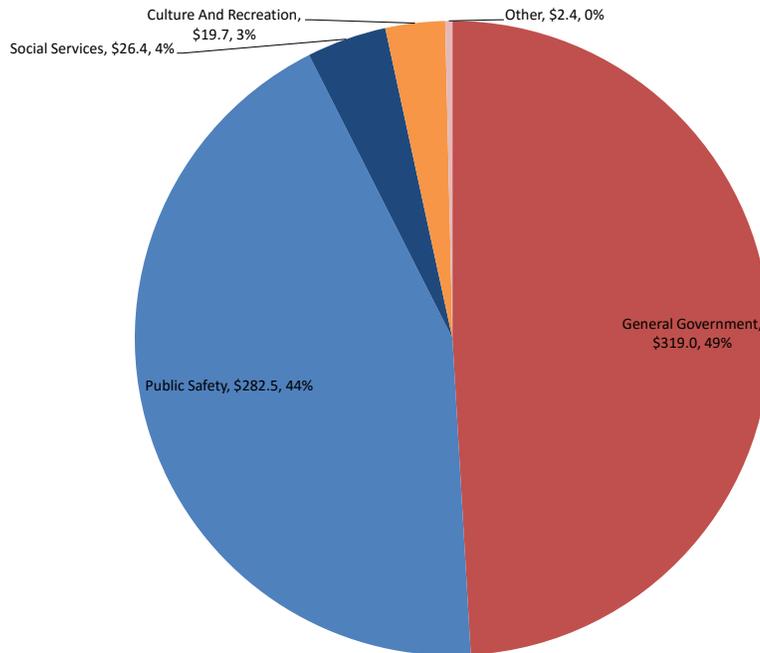
* Includes a transfer to the capital improvement program

King County’s biennial 2015/2016 budget was adopted in November 2014. In 2015/2016, total appropriations will increase by 1.8 percent to \$9.160 billion, while general fund spending increases by 6.8 percent to \$1.500 billion. Most general fund spending (72.9 percent) comes in the law, safety and justice budget area. This includes \$301.0 million for the sheriff, \$273.4 million for detention, and \$109.2 million for the department of public defense.

The physical environment budget area accounts for 47.0 percent of non-general fund spending in 2015/2016 (\$3.598 billion). Of that, transit spending totals \$1.398 billion and transit fleet replacement totals \$329.4 million. Planning and permitting spending totals \$27.3 million. In general government, spending for employee benefits totals \$527.5 million, and in health and human services, mental health spending totals \$421.3 million.

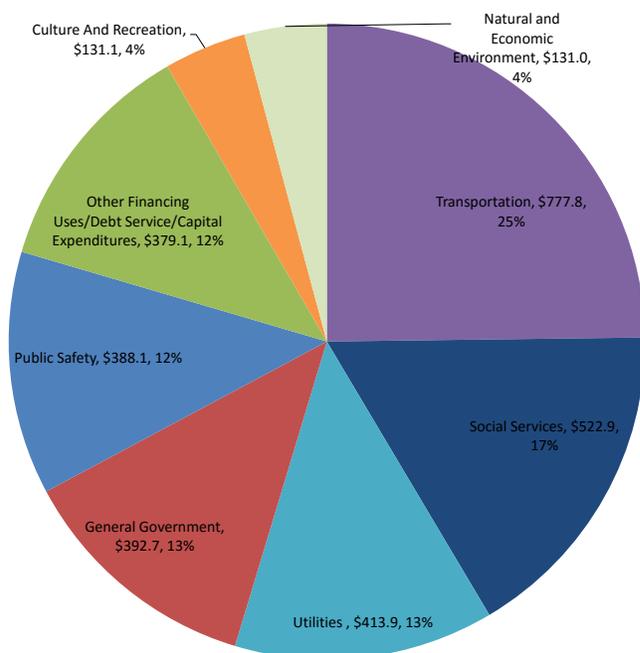
King County Spending

Chart 16: King County 2014 General Fund Spending (Dollars in Millions)



In 2014, King spent \$649.9 million from the general fund. (See Chart 16.) Of general fund spending, 49.1 percent (\$319.0 million) went to general government activities, including \$134.5 million for courts and public defense and \$60.3 million for financial services. Public safety accounted for 43.5 percent (\$282.5 million) of general fund spending. That included \$130.4 million for law enforcement activities (including police operations) and \$134.0 million for detention and corrections.

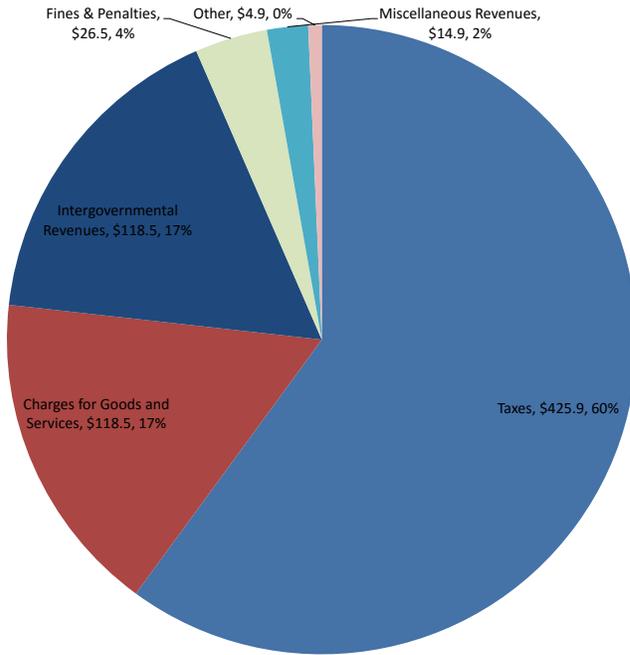
Chart 17: King County 2014 All Funds Spending (Dollars in Millions)



King spent \$3.137 billion from all funds in 2014. (See Chart 17.) Transportation was the largest budget area, accounting for 24.8 percent of total spending (\$777.8 million). Of transportation spending, \$681.5 million was for transit, rail, and other transportation systems. Spending for preservation and maintenance of roads was \$39.7 million. Social services accounted for 16.7 percent of all spending (\$522.9 million). Social services spending included \$243.8 million for public health and \$238.9 million for mental health. Utilities (including storm drainage and sewer) accounted for 13.2 percent of all spending (\$413.9 million). Additionally, within the natural and economic environment budget area, King spent \$31.2 million on building permits and plan reviews and \$14.5 million on planning.

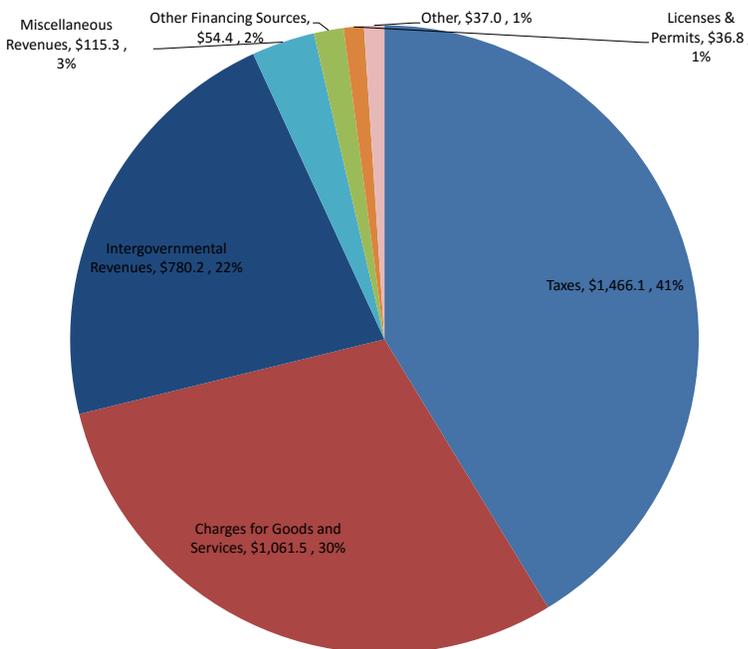
King County Revenues

Chart 18: King County 2014 General Fund Revenues (Dollars in Millions)



In 2014, general fund revenues were \$709.2 million. (See Chart 18.) Taxes made up 60.1 percent of general fund revenues (\$425.9 million). Property tax receipts were \$319.2 million and retail sales and use tax receipts were \$102.8 million. Charges for goods and services accounted for 16.7 percent of general fund revenues (\$118.5 million). These included \$57.8 million from financial services fees. Intergovernmental revenues accounted for 16.7 percent (\$118.5 million). Of these, \$96.7 million was from local grants, entitlements and other payments. (There may be a misclassification issue here. Prior to 2013, there was an account within intergovernmental revenues for “sales and service charges.” Revenues from contracts with other local governments were allocated to this account. According to the auditor’s office, it appears that in 2013 and 2014, King County misallocated such revenues as local grants, when they should instead be considered charges for goods and services.)

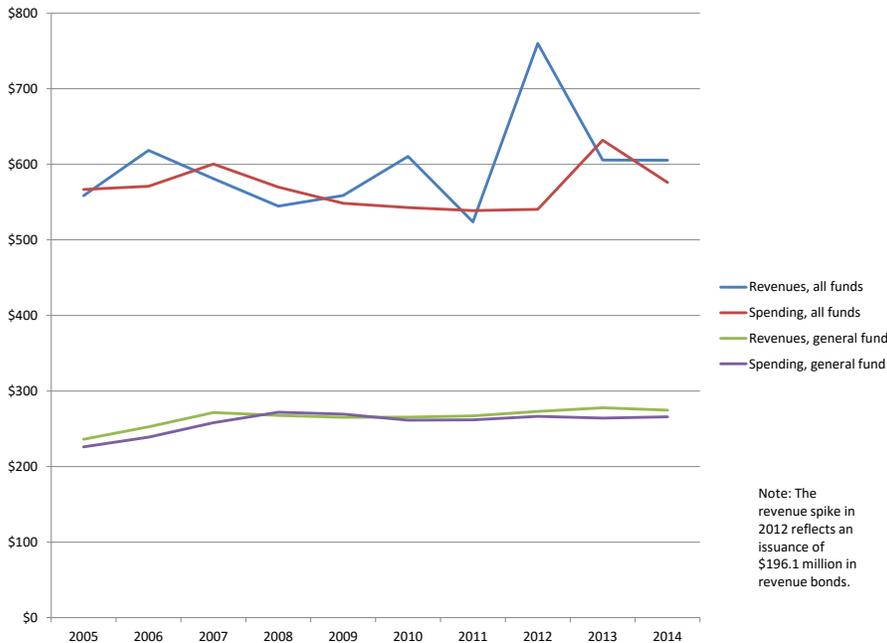
Chart 19: King County 2014 All Funds Revenues (Dollars in Millions)



King County collected \$3.551 billion from all funds in 2014. (See Chart 19.) Taxes accounted for 41.3 percent of all revenues (\$1.466 billion). Of that, the property tax brought in \$766.3 million and retail sales and use taxes brought in \$661.3 million. Charges for goods and services accounted for 29.9 percent of all revenues (\$1.062 billion). These charges included \$588.7 million from utilities and \$206.0 million from transportation (most of which was from transit, rail, and other transportation systems). Intergovernmental revenues accounted for 22.0 percent of all revenues (\$780.2 million). Of intergovernmental revenues, \$161.0 million was from federal grants and revenues and \$111.6 million was from state grants and other payments (e.g., motor vehicle fuel tax for county roads). (\$507.5 million is from local grants, entitlements, or other payments, but—as noted above—most of that may actually be charges for goods and services.)

Appendix 4: Pierce County

Chart 20: Pierce County Spending and Revenues (Dollars in Millions)



Pierce County has the second highest population in Washington, with 821,300 residents in 2014. Of the population, 24.5 percent lives in Tacoma. Residents living in unincorporated areas of the county make up 46.5 percent of the population. (This is important because the county provides local government services for these residents.)

Pierce County is home to 11.8 percent of Washington’s population, 9.9 percent of its jobs, and 10.8 percent of its personal income. Of all county revenues in the state, Pierce collects 8.0 percent, and of all spending by counties, Pierce accounts for 8.3 percent.

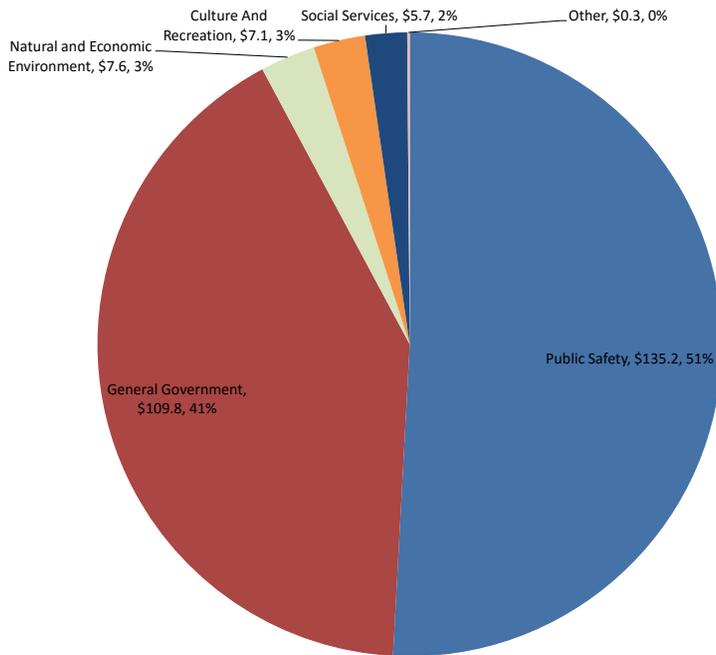
Pierce County Adopted Appropriations (Dollars in Millions)

| | 2014 | 2015 | Change | |
|-----------------------------------|--------------|--------------|--------------|---|
| General Fund | | | | <i>Pierce County adopts an annual budget each year. Its adopted 2015 budget appropriates \$928.7 million from all funds, a 5.7 percent decrease from adopted 2014 appropriations. General fund appropriations for 2015 are \$281.8 million (an increase of 3.0 percent). Of that, \$65.7 million is for the sheriff, \$49.2 million is for corrections, and \$29.6 million is for the prosecutor’s office. \$4.3 million is for planning and land services.</i> |
| General Government | \$35 | \$36 | 2.6% | |
| Public Safety, Legal and Judicial | \$216 | \$222 | 3.1% | |
| Physical and Economic Environment | \$8 | \$8 | -3.4% | |
| Health | \$3 | \$3 | -1.8% | |
| Cultural and Recreation | \$7 | \$7 | 5.2% | |
| Other* | \$5 | \$6 | 13.4% | |
| <i>Subtotal General Fund</i> | <i>\$274</i> | <i>\$282</i> | <i>3.0%</i> | |
| Non-General Fund | | | | |
| General Government | \$7 | \$6 | -11.5% | |
| Public Safety, Legal and Judicial | \$69 | \$37 | -47.1% | |
| Physical and Economic Environment | \$70 | \$87 | 23.2% | |
| Health | \$70 | \$69 | -1.6% | |
| Cultural and Recreation | \$25 | \$28 | 13.1% | |
| Public Works and Utilities | \$349 | \$302 | -13.5% | |
| Internal Service | \$108 | \$106 | -1.6% | |
| Other* | \$13 | \$12 | -6.8% | |
| <i>Subtotal Non-General Fund</i> | <i>\$712</i> | <i>\$647</i> | <i>-9.1%</i> | |
| All Funds | \$985 | \$929 | -5.7% | |

*Other includes debt service and transfers

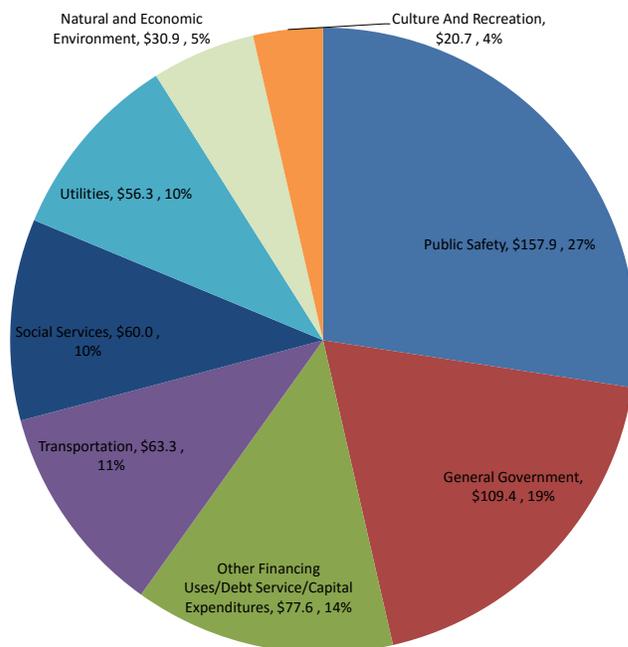
Pierce County Spending

Chart 21: Pierce County 2014 General Fund Spending (Dollars in Millions)



Pierce’s general fund spending in 2014 was \$265.8 million. (See Chart 21.) Of that, 50.9 percent was for public safety (\$135.2 million). Public safety spending included \$58.5 million for law enforcement activities and \$51.7 million for detention. General government spending accounted for 41.3 percent of general fund spending (\$109.8 million). That included \$48.4 million for judicial activities.

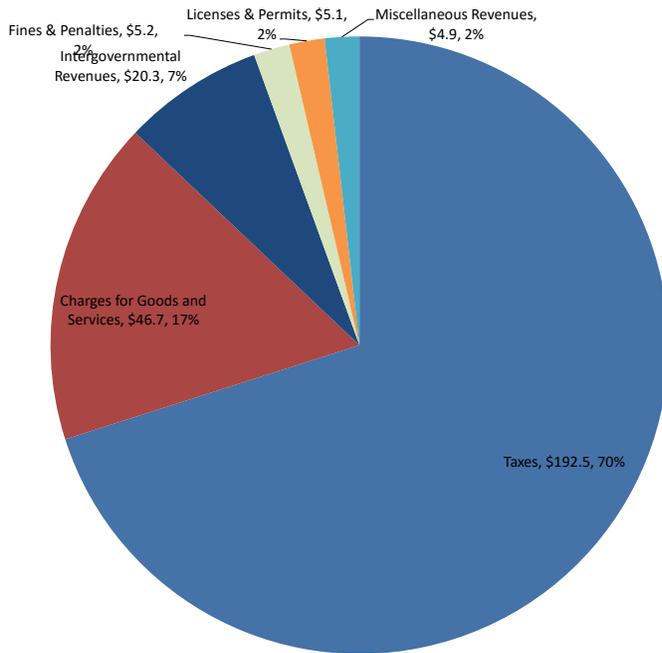
Chart 22: Pierce County 2014 All Funds Spending (Dollars in Millions)



In 2014, Pierce spent \$576.0 million from all funds. (See Chart 22.) Public safety spending accounted for 27.4 percent (\$157.9 million). General government accounted for 19.0 percent (\$109.4 million). Other financing uses, debt service, and capital expenditures accounted for 13.5 percent (\$77.6 million). This was mostly due to debt service principal payments for redemption of debt of sewer/reclaimed water utilities (\$58.6 million). Transportation accounts for 11.0 percent of all spending (\$63.3 million). Of that, \$29.7 million is for preservation and maintenance of roads and \$4.6 million is for transit, railroads and other transportation systems. In the natural and economic environment area, \$9.0 million was for building permits and plan reviews and \$5.3 million was for planning.

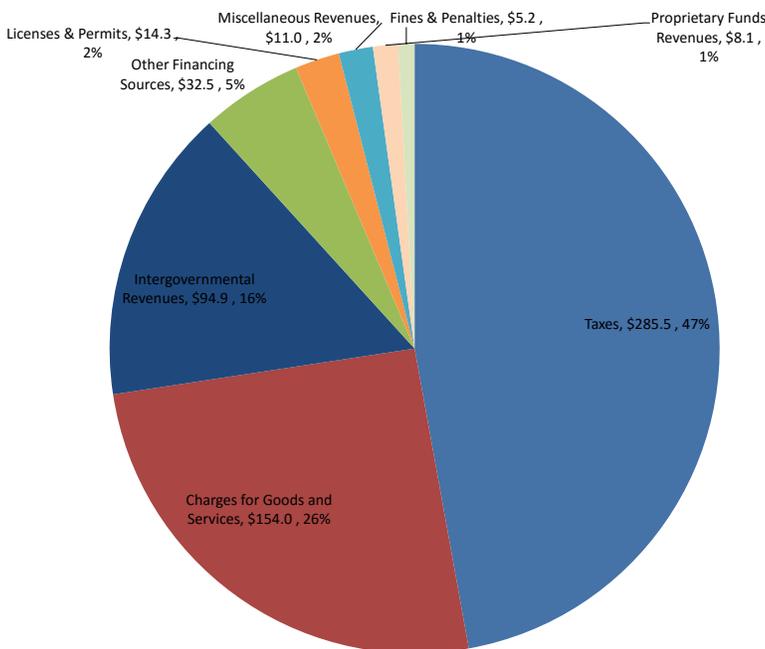
Pierce County Revenues

Chart 23: Pierce County 2014 General Fund Revenues (Dollars in Millions)



In 2014, Pierce County collected \$274.7 million in general fund revenues. (See Chart 23.) Taxes accounted for 70.1 percent (\$192.5 million). Property taxes brought in \$116.4 million and retail sales and use taxes brought in \$62.5 million. Charges for goods and services accounted for 17.0 percent (\$46.7 million). Of these charges, \$19.3 million were for financial services fees.

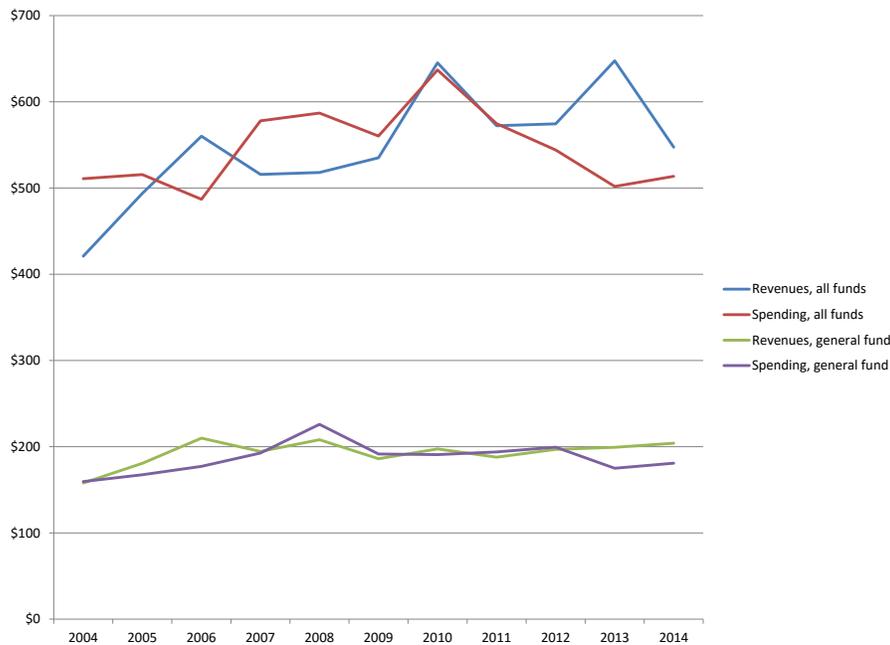
Chart 24: Pierce County 2014 All Funds Revenues (Dollars in Millions)



Pierce collected \$605.5 million in revenues from all funds in 2014. (See Chart 24.) Taxes accounted for 47.2 percent (\$285.5 million). Charges for goods and services accounted for 25.4 percent (\$154.0 million). Of these charges, those for utilities totaled \$78.7 million. Intergovernmental revenues accounted for 15.7 percent (\$94.9 million). Federal grants and revenues totaled \$38.3 million and state grants, revenues and other payments totaled \$51.0 million.

Appendix 5: Snohomish County

Chart 25: Snohomish County Spending and Revenues (Dollars in Millions)



Snohomish County has the third highest population in Washington, with 741,000 residents in 2014. Of the population, 14.2 percent lives in Everett. Residents living in unincorporated areas of the county make up 43.2 percent of the population. (This is important because the county provides local government services for these residents.) Only 10.4 percent of the population is below the poverty level (this is the lowest percentage of our group of counties).

Snohomish County is home to 10.6 percent of Washington’s population, 8.7 percent of its jobs, and 10.5 percent of its personal income. Of all Washington’s county revenues, Snohomish collects 7.2 percent, and of all spending by counties, Snohomish represents 7.4 percent.

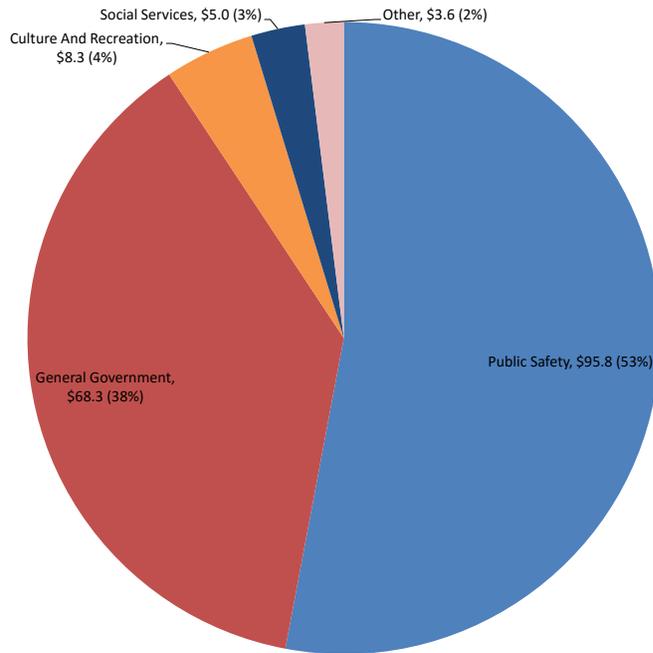
Snohomish County Adopted Appropriations (Dollars in Millions)

| | 2014 | 2015 | Change | |
|--------------------------|--------------|--------------|--------------|--|
| General Fund | | | | <i>Snohomish adopts an annual budget each year. Its 2015 adopted general fund budget appropriates \$226.1 million, a 1.0 percent decrease from 2014. \$52.5 million goes to the Sheriff, \$48.1 million goes to the Sheriff’s Corrections Bureau, and \$21.7 million is for the Superior Court. (See Table 3.)</i> |
| Legislative/Executive | \$7 | \$7 | -3.0% | |
| Judicial | \$31 | \$31 | 1.1% | |
| Law Enforcement | \$129 | \$134 | 4.1% | |
| Other Community Services | \$18 | \$18 | -2.6% | |
| Administrative Services | \$24 | \$24 | -0.1% | |
| Other* | \$19 | \$12 | -38.4% | |
| Subtotal | \$228 | \$226 | -1.0% | |
| Non-General Fund | | | | <i>Non-general fund appropriations are \$656.9 million (a 6.2 percent increase). Appropriations for other community services increase by 1.3 percent. Those include human services (\$46.3 million) and parks and recreation (\$40.5 million). Public works increase 2.9 percent; of those, county roads get \$104.3 million, solid waste management gets \$55.3 million, and surface water management gets \$40.1 million. Planning gets \$18.4 million from all funds.</i> |
| Legislative/Executive | \$5 | \$6 | 10.1% | |
| Judicial | \$6 | \$6 | -10.3% | |
| Law Enforcement | \$22 | \$21 | -3.2% | |
| Other Community Services | \$144 | \$145 | 1.3% | |
| Public Works | \$202 | \$208 | 2.9% | |
| Airport | \$41 | \$36 | -10.8% | |
| Administrative Services | \$128 | \$163 | 26.8% | |
| Other* | \$70 | \$72 | 2.7% | |
| Subtotal | \$618 | \$657 | 6.2% | |
| All Funds | \$847 | \$883 | 4.3% | |

*Other includes debt service

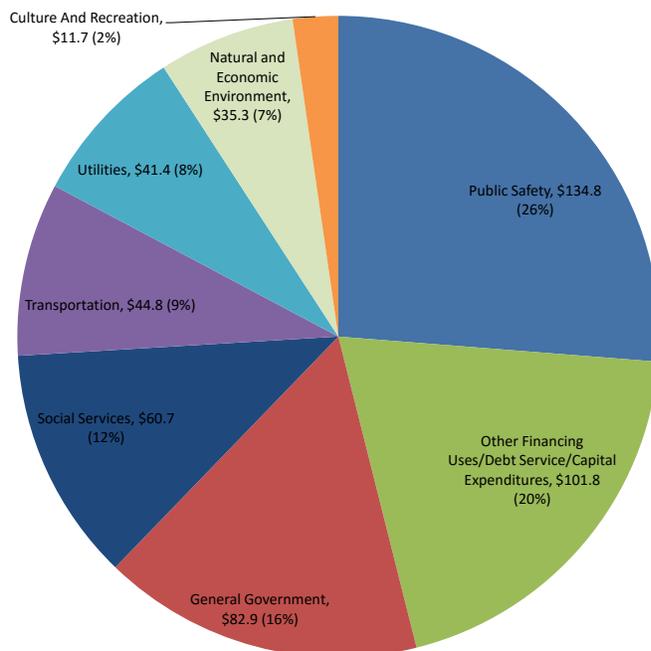
Snohomish County Spending

Chart 26: Snohomish County 2014 General Fund Spending (Dollars in Millions)



In 2014, Snohomish spent \$180.9 million from the general fund. (See Chart 26.) Of that, public safety spending accounted for 53.0 percent (\$95.8 million). That included \$42.3 million for law enforcement and \$41.8 million for detention. General government spending accounted for 37.7 percent (\$68.3 million), including \$29.6 million for judicial activities.

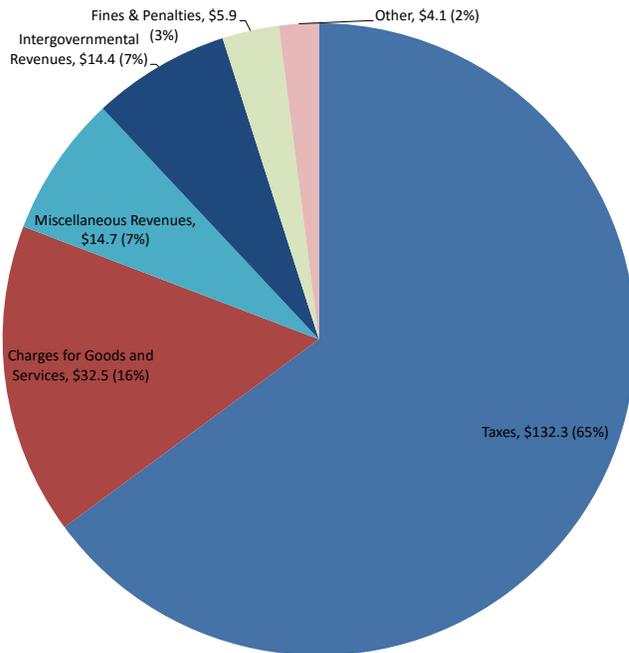
Chart 27: Snohomish County 2014 All Funds Spending (Dollars in Millions)



Snohomish spent \$513.6 million from all funds in 2014. (See Chart 27.) Public safety accounted for 26.2 percent of that (\$134.8 million). Non-general fund public safety spending included \$12.5 million for disaster response. Capital spending, debt service and debt redemption accounted for 19.8 percent (\$101.8 million). General government accounted for 16.1 percent (\$82.9 million). In the natural and economic environment area, \$5.9 million was spent for building permits and plan reviews and \$4.9 million was for planning.

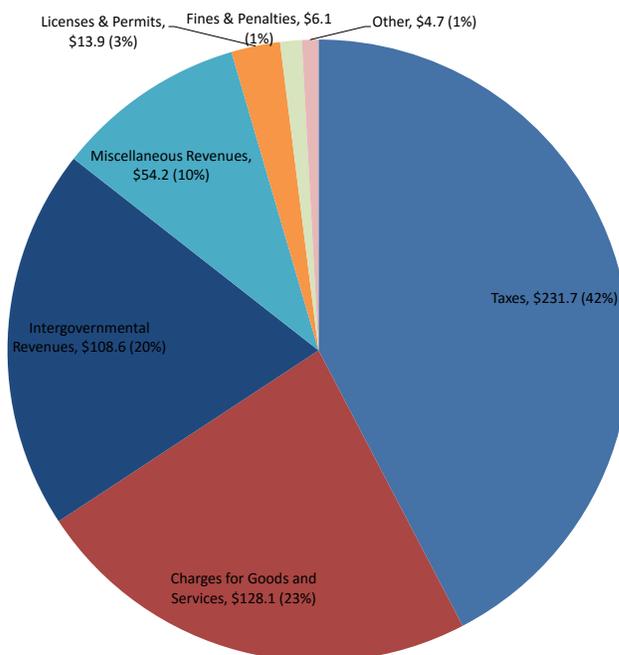
Snohomish County Revenues

Chart 28: Snohomish County 2014 General Fund Revenues (Dollars in Millions)



In 2014, Snohomish collected \$204.0 million in revenues from the general fund. (See Chart 28.) Tax collections accounted for 64.9 percent (\$132.3 million). Property tax collections totaled \$81.2 million and retail sales and use taxes totaled \$48.0 million. Charges for goods and services accounted for 15.9 percent (\$32.5 million). Of the charges, \$10.2 million were related to detention and \$8.0 million were related to law enforcement services. \$7.3 million of the charges were financial services fees.

Chart 29: Snohomish County 2014 All Funds Revenues (Dollars in Millions)



Snohomish collected \$547.4 million in revenues from all funds in 2014. (See Chart 29.) Taxes accounted for 42.3 percent (\$231.7 million). Charges for goods and services accounted for 23.4 percent (\$128.1 million). Of non-general fund charges, utilities brought in \$53.6 million and transportation (roads and airports) brought in \$10.8 million. Intergovernmental revenues accounted for 19.8 percent of all spending (\$108.6 million). Federal grants and revenues totaled \$58.0 million and state grants, revenues and other payments totaled \$46.0 million.