

Minimal Losses to Local Revenues in 2020 Are Largely Offset by Additional Federal Relief

Briefly

Local government taxes and revenues were largely sustained in 2020. State taxes increased by 4.2% in FY 2020 and by 11.7% in FY 2021. Meanwhile, in CY 2020, taxes grew by 5.3% in Washington's counties and fell by 2.9% in Washington's cities. However, from 2010 through 2017, city tax growth exceeded that of the state.

In 2020, total county revenues grew by 16.6% and federal revenues and grants to counties increased by 248.2%. Total revenues decreased for five counties and taxes decreased for four counties. In 2020, total city revenues increased by 0.6% and federal revenues and grants to cities increased by 102.9%. Total revenues decreased for 122 cities and taxes decreased for 97 cities.

Losses to revenues (not including federal revenues) may be backfilled by certain federal relief money. Compared to a generous calculation of potential revenue specified by federal rule, 30 counties and 201 cities lost revenue, but only three counties and 82 cities had a revenue loss that could not be fully covered by their federal allocation (for a total not covered of \$197.1 million). However, by simply comparing 2020 to 2019 revenues, just 12 counties and 159 cities lost revenue, and federal allocations could cover all but \$48.2 million of the losses.

When the pandemic and related recession began in 2020, governmental revenues were widely expected to decline significantly. At the state level, however, it didn't turn out that way. State revenues from funds subject to the outlook (NGFO) are now expected to be 6.7% higher than in the pre-pandemic forecast through 2023–25.

But what about cities and counties in Washington? Most of these governments have now reported their financial data for calendar year 2020 to the State Auditor's Office. By and large, their revenues were sustained through the first year of the pandemic. In the cases where revenues declined, those reductions are largely offset by federal relief money.

City and county revenues include taxes, intergovernmental revenues (from the state and federal government), charges for goods and services, licenses and permits, fines and penalties, and miscellaneous revenues. Federal intergovernmental revenues include both regular federal revenues for local governments and relief funding related to the pandemic. With the relief funding, federal intergovernmental revenues in 2020 were much higher than normal. We exclude federal revenues from our analysis in parts of this report (where noted) because looking only at total revenues could make local finances appear more stable than they would have been without the relief.

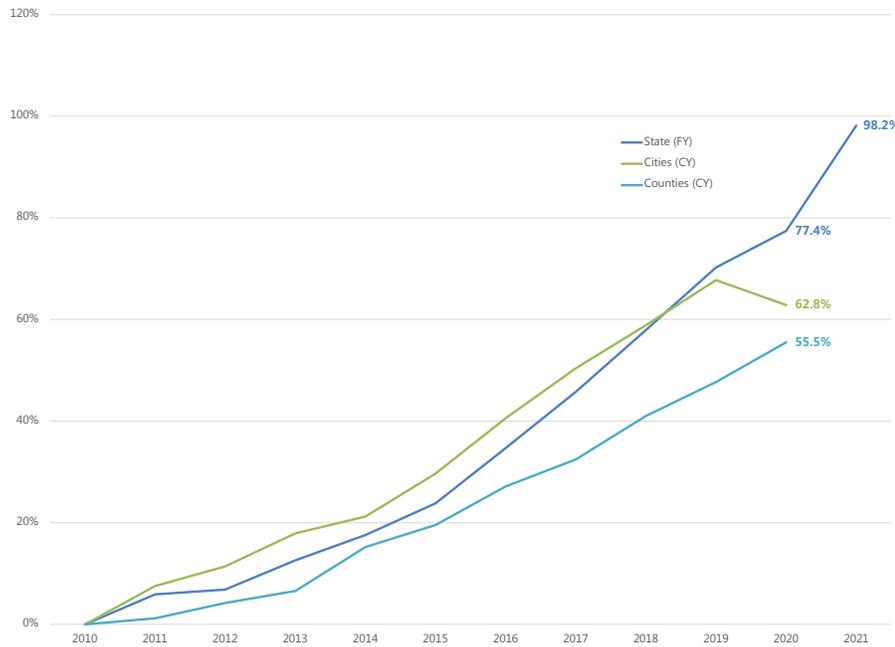
Note that if revenues or taxes decreased for a jurisdiction, it doesn't necessarily mean that its budget

was in trouble. The revenue loss may have been the result of legislative changes rather than the pandemic or recession. Additionally, the jurisdiction could have had reserves to cover the loss.

Appendix A provides more information about the data and calculations in this report. Appendix B includes a table of the data by county and Appendix C includes a table of the data by city.

Comparing Tax Growth in the State, Cities, and Counties

Chart 1: Total Tax Growth from 2010

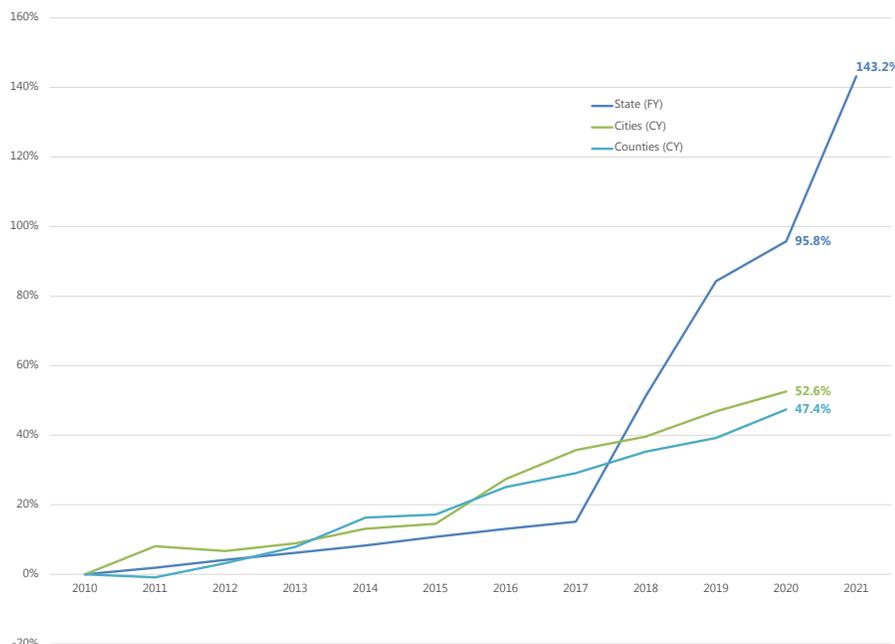


As noted above, NGFO revenues are now expected to be \$11.340 billion (6.7%) higher through 2023–25 than in the pre-pandemic forecast. The Department of Revenue reports that all state taxes increased by 4.2% in FY 2020 and by 11.7% in FY 2021 (DOR 2021).

Meanwhile, in CY 2020 (which overlaps the second half of state FY 2020 and the first half of state FY 2021), taxes grew by 5.3% in Washington’s counties and fell by 2.9% in Washington’s cities. However, from 2010 through 2017, city tax revenue growth exceeded that of the state.

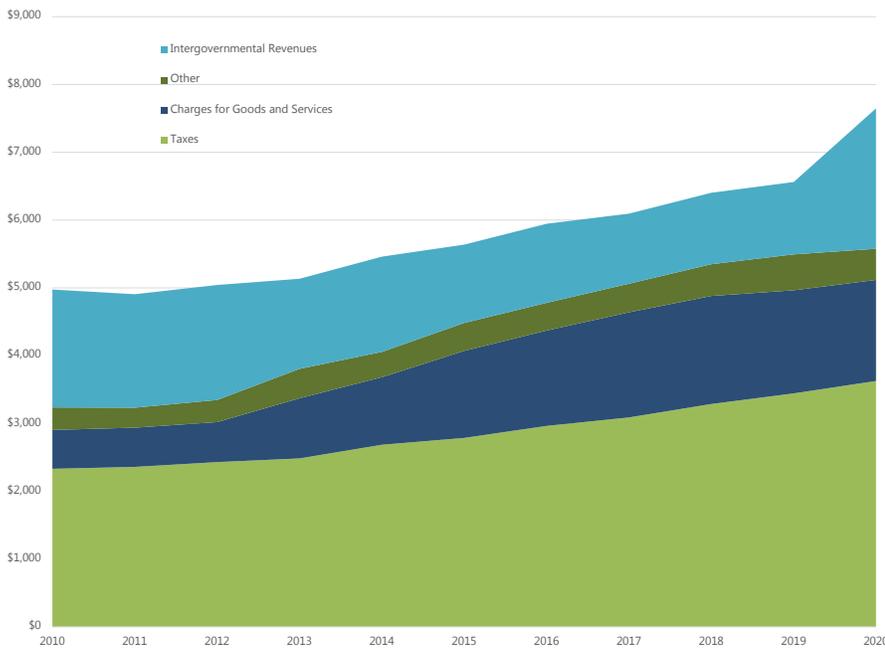
Through 2020, city revenue growth still exceeds that of counties. (See Chart 1.)

Chart 2: Property Tax Growth from 2010



One reason state taxes overtook city taxes in 2018 (in terms of growth since 2010) is the set of changes the Legislature made to the state property tax in response to the McCleary decision on school funding. The Legislature increased the state property tax for CY 2018 and suspended the statutory property tax growth limit until CY 2022 for the state portion of the property tax (WRC 2020). Property taxes are the largest tax source for counties and cities and the third largest tax source for the state. (See Chart 2.)

Chart 3: County Revenues and Components (Dollars in Millions)



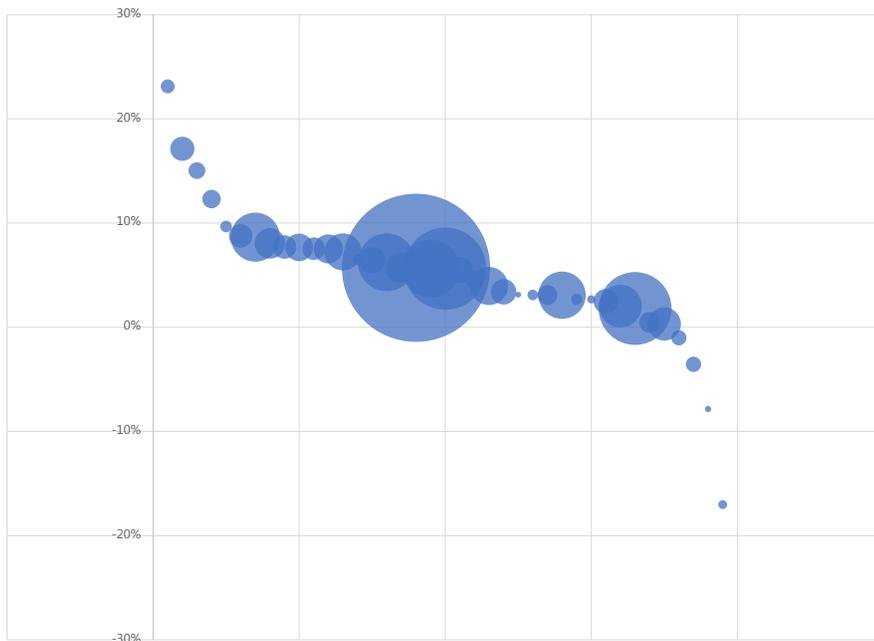
County Revenues in 2020

Overall county revenues grew by 16.6% in 2020, to \$7.647 billion (see Chart 3). Total revenues decreased for five of the 39 counties. The change in revenues ranged from an increase of 36.2% for Whitman County to a decrease of 15.9% for Lincoln County. Excluding federal intergovernmental revenues (which, as noted above, include federal pandemic relief), revenue would have declined for 12 counties in CY 2020.

County taxes, a subset of revenues, grew by 5.3% in 2020, to

\$3.625 billion. Taxes decreased for four counties. The change in taxes ranged from an increase of 23.1% for Adams County to a decrease of 17.0% for Columbia County (see Appendix B). However, they are outliers: taxes for 79.5% of counties (representing 96.8% of county tax revenue in 2020) increased by 0% to 10% (see Chart 4). There does not appear to be any correlation between a county's tax change and various economic indicators (like employment or reliance on sales tax). Instead, the outliers' tax changes may be due largely to legislative changes.

Chart 4: Tax Change by County, 2019–2020 (Size of Bubble Reflects the Level of Tax Collections in 2020)

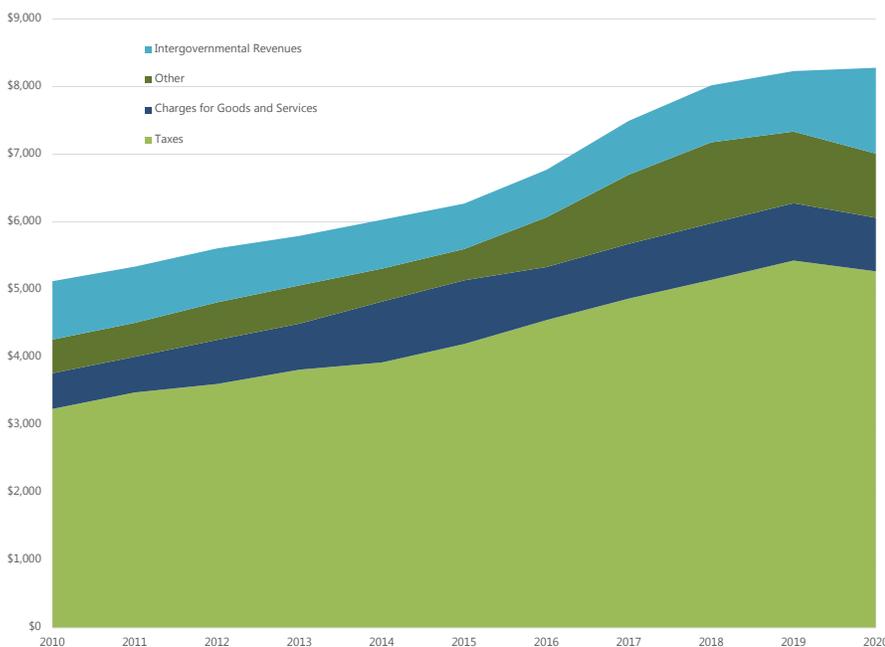


City Revenues in 2020

Overall city revenues increased by 0.6% in CY 2020, to \$8.278 billion (see Chart 5 on page 4). Of the 281 cities, total revenues decreased for 122 in 2020. The revenue change ranged from an increase of 292.4% for Mansfield to a decrease of 65.5% for Index. Excluding federal intergovernmental revenues, revenue would have declined for 159 cities in CY 2020.

City taxes decreased by 2.9% in 2020, to \$5.270 billion. Taxes decreased for 97 cities in 2020. The tax change ranged from an in-

Chart 5: City Revenue and Components (Dollars in Millions)



crease of 58.9% for Colton to a decrease of 31.9% for SeaTac (see Appendix C). As with the counties, the tax changes for cities mostly fall within a tighter band than the minimum and maximum suggest. The tax changes for 71.2% of cities (representing 92.9% of city tax revenue in 2020) ranged from -10% to 10% (see Chart 6).

Federal Relief Substantially Increased in 2020

The federal government created two funds for state and local governments that could be used generally in response to the pandemic. The Coronavirus Relief Fund

(CRF), adopted in March 2020 as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, sent \$2.923 billion to Washington that could be used for pandemic-related costs incurred through Dec. 31, 2021. Of that, the state retained \$1.746 billion, counties received \$886.9 million, and cities received \$319.7 million (WRC 2022). CRF money could not be used to backfill revenue losses.

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), adopted in March 2021 as part of the American Rescue Plan (ARP) Act, sent \$4.428 billion to the state of Washington, \$1.479 billion to Wash-

ington counties, and \$1.213 billion to Washington cities (WRC 2022). The SLFRF may be used to replace lost revenues, and the funds must be obligated by Dec. 31, 2024.

In addition to these general funds, other federal relief has flowed to local governments, including funding for rental assistance, housing, and transit.

In 2020 (before the SLFRF was enacted), federal revenues to counties in Washington increased by 248.2%, to \$1.342 billion. Federal revenues to cities in Washington increased by 102.9%, to \$627.5 million. (See Chart 7.)

Chart 6: Tax Change by City, 2019–2020 (Size of Bubble Reflects the Level of Tax Collections in 2020)

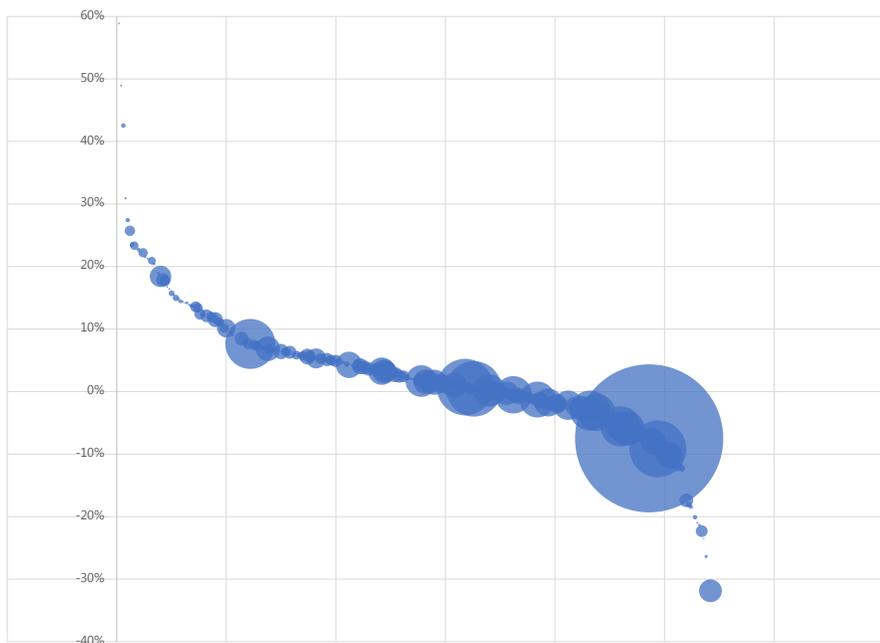
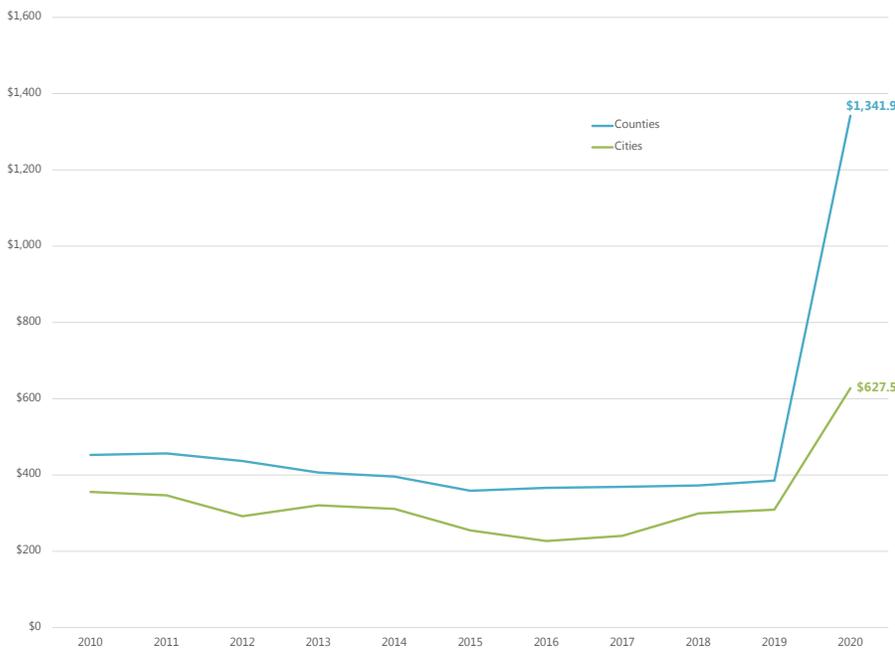


Chart 7: Federal Revenues and Grants (Dollars in Millions)



These substantial federal revenues helped local governments cover costs related to the pandemic. When local financial data for 2021 is available, expect it to show further increases to federal revenues.

Using Federal Relief to Backfill Revenue Losses

Under federal rules, to use the SLFRF to replace revenues, a jurisdiction may either calculate its lost revenue (not including federal intergovernmental revenues) compared to a generous estimate of the revenues it could have re-

ceived in the absence of the pandemic or it may take a standard allowance of up to \$10 million. (Appendix A provides more detail about the calculation, as specified by federal rule.) Note that jurisdictions that received \$10 million or less from the SLFRF could claim the full amount as revenue loss, regardless of whether they experienced any loss. This is highly favorable for jurisdictions with small (or no) calculated losses. Meanwhile, the federal calculation is more favorable for jurisdictions than simply comparing 2020 revenues to 2019 revenues, as it allows some jurisdictions to assume 2020 revenues would have been higher than they may have anticipated in adopting their 2020 budgets.

We have estimated each jurisdiction’s revenue loss for 2020 under the federal rule. (See Appendix B and C. These estimates are for illustration only; they do not adjust revenues for changes to tax policy, which is required by the rule.)

Compared to the estimated potential revenue (as calculated under the federal rule), 30 counties lost revenue, for a total amount eligible for backfill of \$228.8 million. Only three counties had a revenue loss that was not fully covered by their share of the SLFRF: Kitsap, Lincoln, and Wahkiakum. The total amount not covered by the SLFRF under the federal calculation is \$9.1 million.

However, when one simply compares 2020 to 2019 revenues, just 12 counties lost revenue; the total amount lost by those 12 was \$62.1 million. These losses would all be covered by the jurisdictions’ shares of the SLFRF.

Meanwhile, compared to the estimated potential revenue, 201 cities lost revenue, for a total amount eligible for backfill of \$935.7 million. The estimated revenue loss for 82 cities would not be covered by their share of the SLFRF. The total amount not covered by the SLFRF under the federal calculation is \$188.0 million.

When one simply compares 2020 to 2019 revenues, 159 cities lost revenue; the total amount lost by these cities was \$406.3 million. The SLFRF would fully cover the losses for all but 49 cities. The total not backfilled would be \$48.2 million.

Based on our analysis, it would behoove most jurisdictions to take the \$10 million standard allowance instead of bothering with the revenue loss calculation (unless they anticipate additional revenue losses in 2021, 2022, and 2023 that would total more than \$10 million). We estimate that just six counties would be able to claim higher revenue loss by performing the calculation: Cowlitz, King, Kitsap, Pierce, Snohomish, and Yakima. Similarly, 18 cities would be able to claim higher revenue losses by performing the calculation: Auburn, Bellevue, Bellingham, Everett, Federal Way, Issaquah, Kent, Kirkland, Lynnwood, Pasco, Puyallup, Renton, Seattle, Spokane, Spokane Valley, Tacoma, Vancouver, and Yakima.

Comment

In 2020, local government taxes and total revenues held up better than had been expected when the pandemic began. Even excluding federal revenues, revenues fell by just 3.4% for cities and increased by 2.1% for counties. Federal revenues increased substantially for both cities and counties; with them, total revenues increased by 16.6% for counties and by 0.6% for cities.

On top of the federal revenues in 2020, local governments now have access to \$2.692 billion of federal relief from the SLFRF. Under federal rules, local governments may use the SLFRF money to backfill lost revenue, even if they didn't technically lose revenue. We estimate that revenue losses (as calculated under the federal rule) that exceed a jurisdiction's share of the SLFRF total just \$188.0 million for cities and \$9.1 million for counties. And that's given a generous revenue loss calculation. If one simply compares non-federal revenues in 2020 to 2019, the SLFRF would cover all county losses and all but \$48.2 million in city losses.

References

- State Auditor's Office (SAO). 2021. "[Financial Intelligence Tool](#)." Data as of Dec. 31, 2021. Accessed Jan. 2022.
- Washington Research Council (WRC). 2020. "[School Funding: Accounting for the Billions Spent in Response to McCleary](#)." SR 20-02. Oct. 5.
- . 2022. "[Federal Coronavirus Relief Appropriations Flowing to Washington](#)." Jan. 10.
- Washington State Department of Revenue (DOR). 2021. "[Tax Statistics 2021](#)." Dec.

Appendix A

Notes about the Data. City and county revenue data is from the Financial Intelligence Tool, a project of the State Auditor's Office. It includes data for CY 2010 through CY 2020. As of Dec. 31, 2021, Cusick, Kahlotus, Krupp, Hamilton, Hatton, Mesa, Moses Lake, Prescott, and Winlock had not reported their 2020 revenue. Additionally, there is no revenue data for one or more years from 2017–2019 for Entiat, Grand Coulee, Longview, Steilacoom, and Tenino. (The missing earlier years means that we can't calculate the revenue counterfactual for these cities under the federal Coronavirus State and Local Fiscal Recovery Fund.)

The state fiscal year 2020 ran from July 1, 2019 to June 30, 2020. For cities and counties, fiscal year 2020 ran from Jan. 1, 2020 to Dec. 31, 2020.

If revenues or taxes decreased for a jurisdiction, it doesn't necessarily mean that its budget was in trouble. The revenue loss may have been the result of legislative changes rather than the pandemic or recession. Additionally, the jurisdiction could have had reserves to cover the loss.

Our focus on revenues in this brief doesn't consider any increased costs related to the pandemic.

Using Federal Relief to Replace Lost Revenues. Jurisdictions may use the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) to backfill lost revenues.

Under the final federal rule for the SLFRF, a jurisdiction may either take a standard allowance of up to \$10 million (for the entire period of March 3, 2021 through Dec. 31, 2026) or use a specified formula to calculate its lost revenue in each year.

The formula sets 2019 as the base year, estimates a counterfactual in which general revenues (less federal intergovernmental revenues) in the current year grew by the greater of 5.2% or the jurisdiction's average growth in the previous three years, and then compares actual revenues to the counterfactual. (The calculation may be done for 2020, 2021, 2022, and 2023.) Jurisdictions must adjust their revenues for changes to tax policy. As we've shown, this is a more favorable calculation than simply subtracting 2019 revenues from 2020 revenues. In 2019, a jurisdiction may have expected revenues to grow more slowly in 2020 than in the previous three years and budgeted accordingly. Additionally, the average growth rate for 90 cities and 22 counties in Washington was lower than 5.2%.

Appendix B: County Data

	2019-2020		2019-2020		2019-2020		County's Share of SLFRF	Revenue Loss Not Covered by SLFRF
	2020 Taxes	Tax Change	2020 Revenues	Revenue Change	Growth in Non-Federal Revenues	SLFRF Revenue Loss (Calculation for 2020)		
Adams County	\$11,204,246	23.1%	\$30,146,485	14.7%	6.2%	\$0	\$3,881,463	
Asotin County	\$7,967,984	9.7%	\$19,287,677	15.9%	7.0%	\$0	\$4,386,289	
Benton County	\$64,298,489	0.3%	\$136,376,530	16.2%	1.9%	(\$3,725,755)	\$39,700,361	
Chelan County	\$44,103,428	7.7%	\$111,106,547	23.9%	10.9%	\$0	\$14,995,195	
Clallam County	\$37,812,468	3.4%	\$73,815,712	13.9%	6.5%	\$0	\$15,020,640	
Clark County	\$195,658,573	5.6%	\$407,443,872	17.6%	3.2%	(\$6,528,481)	\$94,835,091	
Columbia County	\$4,622,795	-17.0%	\$13,392,380	10.6%	3.9%	(\$150,502)	\$774,040	
Cowlitz County	\$53,961,106	5.7%	\$107,373,843	8.8%	-3.1%	(\$10,295,827)	\$21,481,394	
Douglas County	\$25,097,181	0.5%	\$45,403,915	6.8%	-0.1%	(\$2,189,057)	\$8,435,574	
Ferry County	\$3,797,935	2.7%	\$12,549,269	8.5%	0.1%	(\$481,473)	\$1,481,455	
Franklin County	\$29,467,173	7.5%	\$53,804,572	12.4%	3.5%	(\$739,957)	\$18,495,757	
Garfield County	\$1,993,244	3.1%	\$11,019,092	35.5%	11.8%	\$0	\$432,180	
Grant County	\$53,915,087	8.0%	\$103,822,979	4.6%	2.7%	(\$5,651,011)	\$18,983,490	
Grays Harbor County	\$34,977,061	2.5%	\$68,702,582	10.6%	1.8%	(\$1,941,857)	\$14,579,719	
Island County	\$39,873,819	6.4%	\$80,362,067	20.9%	8.4%	\$0	\$16,537,641	
Jefferson County	\$22,516,402	3.1%	\$42,954,180	6.1%	-1.5%	(\$2,485,905)	\$6,258,552	
King County	\$1,271,931,189	5.7%	\$2,765,675,505	16.8%	4.0%	(\$26,314,653)	\$437,576,495	
Kitsap County	\$130,235,536	3.1%	\$238,548,649	-10.4%	-18.7%	(\$60,845,375)	\$52,730,448 (\$8,114,927)	
Kittitas County	\$31,918,566	7.7%	\$58,949,122	8.3%	2.2%	(\$2,073,133)	\$9,310,812	
Klickitat County	\$13,510,246	-1.0%	\$37,622,584	-0.8%	-1.3%	(\$2,293,102)	\$4,355,793	
Lewis County	\$48,832,611	7.5%	\$97,081,427	8.7%	-1.5%	(\$7,684,474)	\$15,676,389	
Lincoln County	\$6,614,057	6.5%	\$20,736,544	-15.9%	-7.3%	(\$2,592,267)	\$2,124,773 (\$467,494)	
Mason County	\$38,456,278	5.5%	\$70,496,943	10.6%	1.1%	(\$4,618,679)	\$12,968,901	
Okanogan County	\$19,908,133	12.3%	\$45,834,887	11.9%	5.0%	(\$61,528)	\$8,205,208	
Pacific County	\$13,638,400	-3.6%	\$29,948,577	5.3%	-2.1%	(\$2,306,336)	\$4,364,728	
Pend Oreille County	\$6,565,370	3.1%	\$22,519,945	6.3%	0.8%	(\$787,293)	\$2,665,726	
Pierce County	\$391,694,441	5.6%	\$839,868,997	30.1%	3.3%	(\$14,626,550)	\$175,781,756	
San Juan County	\$33,921,627	17.1%	\$54,130,496	15.2%	11.1%	\$0	\$3,415,097	
Skagit County	\$83,878,735	4.0%	\$142,240,501	7.9%	-0.3%	(\$7,366,445)	\$25,096,557	
Skamania County	\$7,262,890	2.7%	\$20,220,023	9.3%	4.8%	(\$61,230)	\$2,346,981	
Snohomish County	\$308,489,809	1.8%	\$699,332,553	22.1%	-0.5%	(\$33,753,570)	\$159,679,985	
Spokane County	\$192,608,640	6.2%	\$424,508,303	30.7%	5.4%	\$0	\$101,547,383	
Stevens County	\$19,149,703	4.5%	\$57,417,282	18.0%	4.3%	(\$769,005)	\$8,881,157	
Thurston County	\$139,553,919	8.6%	\$239,693,998	14.9%	1.2%	(\$8,147,988)	\$56,433,212	
Wahkiakum County	\$2,267,070	-7.9%	\$11,429,790	-0.2%	-5.3%	(\$1,388,408)	\$871,741 (\$516,667)	
Walla Walla County	\$31,811,714	8.8%	\$54,893,395	-3.5%	1.9%	(\$1,905,751)	\$11,801,918	
Whatcom County	\$105,881,945	2.0%	\$206,322,362	14.6%	4.3%	(\$6,624,879)	\$44,528,542	
Whitman County	\$16,285,760	15.0%	\$40,526,430	36.2%	9.8%	\$0	\$9,732,115	
Yakima County	\$79,627,857	7.2%	\$151,327,331	8.8%	-2.6%	(\$10,350,011)	\$48,729,139	
Total	\$3,625,311,487	5.3%	\$7,646,887,346	16.6%	2.1%	(\$228,760,504)	\$1,479,103,697 (\$9,099,088)	

Note: SLFRF=Coronavirus State and Local Fiscal Recovery Fund

Appendix C: City Data

	2019-2020		2019-2020		2019-2020		City's Share of SLFRF	Revenue Loss Not Covered by SLFRF
2020 Taxes	Tax Change	2020 Revenues	Revenue Change	Non-Federal Revenues	Growth in Non-Federal Revenues	Loss (Calculation for 2020)		
Aberdeen	\$14,541,316	-0.6%	\$24,683,744	-9.4%	-11.5%	(\$4,534,129)	\$4,677,403	
Airway Heights	\$7,044,263	-0.8%	\$10,872,651	-0.3%	0.0%	(\$1,367,660)	\$2,647,719	
Albion	\$149,962	14.2%	\$260,000	-41.7%	-46.8%	(\$381,731)	\$168,605	(\$213,125)
Algona	\$2,212,628	-6.3%	\$3,170,980	-4.3%	-8.0%	(\$569,409)	\$895,507	
Almira	\$145,955	1.5%	\$222,710	9.5%	-7.8%	(\$26,470)	\$78,161	
Anacortes	\$19,261,059	-0.6%	\$31,531,633	3.3%	-1.5%	(\$2,305,359)	\$2,631,759	
Arlington	\$18,582,806	4.1%	\$31,354,008	-5.3%	-4.1%	(\$5,661,045)	\$5,728,954	
Asotin	\$543,279	20.4%	\$1,488,550	67.6%	6.3%	\$0	\$359,822	
Auburn	\$62,409,034	-2.2%	\$90,545,099	-3.2%	-8.8%	(\$12,655,783)	\$14,751,231	
Bainbridge Island	\$22,586,306	0.1%	\$27,613,694	-1.7%	-0.3%	(\$1,447,718)	\$7,061,885	
Battle Ground	\$12,437,585	2.5%	\$21,489,107	2.2%	-2.5%	(\$2,738,562)	\$5,932,453	
Beaux Arts Village	\$376,147	21.6%	\$670,240	72.2%	72.2%	\$0	\$90,444	
Bellevue	\$233,654,862	-9.2%	\$392,470,700	3.5%	3.4%	(\$10,529,147)	\$20,110,630	
Bellingham	\$100,459,339	-3.3%	\$141,245,050	-1.5%	-4.5%	(\$15,421,828)	\$20,925,817	
Benton City	\$1,147,394	0.3%	\$1,699,725	2.4%	-3.5%	(\$155,353)	\$975,622	
Bingen	\$698,805	-26.4%	\$827,915	-48.7%	-42.8%	(\$935,412)	\$207,128	(\$728,284)
Black Diamond	\$5,208,029	23.4%	\$14,815,650	52.1%	50.2%	\$0	\$1,334,606	
Blaine	\$5,955,253	-5.0%	\$9,493,783	-13.4%	-11.7%	(\$1,984,655)	\$1,565,183	(\$419,472)
Bonney Lake	\$16,952,951	6.4%	\$23,796,447	-13.7%	-17.1%	(\$7,617,508)	\$5,903,421	(\$1,714,087)
Bothell	\$54,085,350	3.3%	\$94,017,515	11.8%	7.6%	(\$3,130,778)	\$13,235,801	
Bremerton	\$40,302,643	3.2%	\$57,240,482	2.2%	-1.8%	(\$3,733,770)	\$10,851,402	
Brewster	\$1,456,424	5.8%	\$3,019,643	13.4%	5.6%	\$0	\$657,952	
Bridgeport	\$446,613	-7.1%	\$1,187,010	-10.3%	-37.4%	(\$866,153)	\$729,414	(\$136,740)
Brier	\$3,047,148	0.5%	\$3,710,972	-3.5%	-3.5%	(\$336,179)	\$1,945,661	
Buckley	\$4,794,781	6.3%	\$7,901,396	6.0%	3.4%	(\$130,555)	\$1,411,930	
Bucoda	\$126,375	-23.5%	\$327,498	-14.0%	-14.0%	(\$73,025)	\$165,256	
Burien	\$25,422,498	-2.3%	\$44,214,012	10.2%	-6.1%	(\$4,299,296)	\$10,806,859	
Burlington	\$13,287,937	-3.6%	\$18,442,198	-5.9%	-8.6%	(\$3,234,273)	\$2,574,861	(\$659,412)
Camas	\$25,000,351	10.1%	\$56,214,229	25.9%	31.0%	\$0	\$6,816,235	
Carbonado	\$249,480	-21.0%	\$633,795	-28.1%	-31.3%	(\$525,803)	\$205,174	(\$320,629)
Carnation	\$1,505,742	12.4%	\$2,294,376	-26.8%	-27.1%	(\$1,012,397)	\$637,016	(\$375,382)
Cashmere	\$2,021,421	-2.8%	\$2,778,386	-16.3%	-18.2%	(\$764,785)	\$885,457	
Castle Rock	\$1,477,799	-2.4%	\$3,396,508	7.2%	21.3%	\$0	\$641,482	
Cathlamet	\$408,076	2.0%	\$690,497	-7.0%	-11.4%	(\$127,099)	\$159,673	
Centralia	\$10,929,373	-0.5%	\$16,258,624	-5.0%	-9.5%	(\$3,580,811)	\$4,953,481	
Chehalis	\$10,528,817	1.7%	\$13,219,761	-7.4%	-8.5%	(\$2,988,184)	\$2,136,599	(\$851,585)
Chelan	\$6,515,578	5.7%	\$10,955,588	-5.1%	-3.2%	(\$961,102)	\$1,182,750	
Cheney	\$7,307,755	-3.6%	\$11,217,963	2.0%	-9.1%	(\$1,562,792)	\$3,495,491	
Chewelah	\$1,689,479	6.4%	\$2,571,506	2.7%	2.4%	(\$144,886)	\$747,000	
Clarkston	\$5,889,589	7.4%	\$8,061,083	8.9%	3.7%	(\$123,418)	\$2,058,716	
Cle Elum	\$2,889,106	5.8%	\$6,463,144	0.8%	-12.2%	(\$1,880,070)	\$568,624	(\$1,311,446)
Clyde Hill	\$3,078,504	-12.3%	\$5,305,188	-16.4%	-17.2%	(\$1,646,996)	\$945,195	(\$701,801)
Colfax	\$1,628,480	1.2%	\$2,204,477	-18.6%	-22.2%	(\$898,821)	\$801,713	(\$97,108)
College Place	\$5,723,444	5.8%	\$9,078,468	7.2%	6.0%	\$0	\$2,600,822	
Colton	\$178,568	58.9%	\$293,836	22.9%	22.9%	\$0	\$127,850	
Colville	\$4,538,884	1.4%	\$6,056,792	0.5%	-11.5%	(\$992,598)	\$1,348,843	
Conconully	\$117,336	-3.0%	\$214,697	24.8%	-2.5%	(\$11,961)	\$58,063	
Concrete	\$836,199	3.4%	\$1,020,552	-35.5%	-39.3%	(\$768,080)	\$206,011	(\$562,069)

Appendix C: City Data (Continued)

	2019-2020 Tax Change	2019- 2020 Revenue Change	2019- 2020 Growth in Non-Federal Revenues	2019- 2020 SLFRF Revenue Loss (Calculation for 2020)	City's Share of SLFRF	Revenue Loss Not Covered by SLFRF		
Connell	\$2,072,522	0.0%	\$3,063,710	-16.1%	-22.1%	(\$1,329,946)	\$1,547,875	
Cosmopolis	\$1,318,188	-18.4%	\$1,563,735	-24.0%	-24.0%	(\$813,999)	\$463,944	(\$350,055)
Coulee City	\$323,024	15.5%	\$1,468,911	74.1%	95.7%	\$0	\$157,439	
Coulee Dam	\$603,367	-2.1%	\$900,881	7.8%	0.8%	(\$188,118)	\$301,480	
Coupeville	\$1,453,554	-3.7%	\$2,187,817	-22.7%	-28.0%	(\$1,218,481)	\$550,480	(\$668,002)
Covington	\$13,072,421	3.6%	\$26,067,298	9.1%	7.1%	(\$714,439)	\$5,910,958	
Creston	\$85,122	6.1%	\$213,271	23.8%	2.3%	(\$30,291)	\$63,925	
Cusick*							\$60,575	
Darrington	\$579,648	2.1%	\$1,119,357	1.3%	-7.1%	(\$130,563)	\$396,669	
Davenport	\$963,153	9.5%	\$1,689,986	6.6%	-2.3%	(\$169,844)	\$486,834	
Dayton	\$1,101,072	-5.6%	\$1,661,552	2.4%	-4.7%	(\$160,419)	\$681,679	
Deer Park	\$2,747,912	6.7%	\$4,217,090	16.9%	7.7%	(\$49,904)	\$1,218,202	
Des Moines	\$17,418,805	-5.8%	\$39,077,944	1.6%	-2.7%	(\$3,447,368)	\$9,029,879	
DuPont	\$8,019,265	5.0%	\$11,209,714	5.7%	1.7%	(\$678,098)	\$2,656,372	
Duvall	\$5,591,355	11.1%	\$11,863,562	36.8%	35.3%	\$0	\$2,263,053	
East Wenatchee	\$8,231,581	-1.2%	\$10,954,951	-2.6%	-7.5%	(\$2,047,503)	\$3,057,385	
Eatonville	\$1,887,723	7.0%	\$2,920,242	24.5%	21.3%	\$0	\$844,702	
Edgewood	\$6,338,351	12.0%	\$11,543,825	7.6%	2.9%	(\$1,658,861)	\$3,643,718	
Edmonds	\$35,278,943	1.5%	\$52,436,869	2.7%	-0.1%	(\$2,672,504)	\$11,893,099	
Electric City	\$491,874	14.8%	\$1,185,301	-26.1%	-26.2%	(\$1,166,909)	\$279,706	(\$887,202)
Ellensburg	\$15,953,652	-1.9%	\$23,336,078	-4.6%	-12.2%	(\$4,582,338)	\$5,893,093	
Elma	\$2,461,465	-0.2%	\$3,341,386	5.8%	1.0%	(\$331,424)	\$935,425	
Elmer City	\$48,157	-10.0%	\$174,959	-45.9%	-45.9%	(\$235,815)	\$69,229	(\$166,586)
Endicott	\$132,321	-2.3%	\$588,054	166.9%	163.9%	\$0	\$85,140	
Entiat*	\$609,884	18.9%	\$1,486,628	-30.8%	-27.8%		\$357,309	
Enumclaw	\$9,780,540	4.1%	\$16,125,867	10.2%	2.8%	(\$994,030)	\$3,402,814	
Ephrata	\$6,120,079	10.1%	\$7,627,869	1.4%	-1.0%	(\$739,216)	\$2,271,148	
Everett	\$117,395,675	-5.6%	\$161,966,367	-6.4%	-9.8%	(\$24,565,674)	\$20,695,570	(\$3,870,104)
Everson	\$1,730,769	23.5%	\$3,361,342	24.9%	39.2%	\$0	\$793,059	
Fairfield	\$212,138	-1.2%	\$803,138	29.2%	3.6%	(\$118,442)	\$174,747	
Farmington	\$68,471	1.0%	\$94,235	11.7%	11.7%	(\$6,915)	\$42,430	
Federal Way	\$49,918,536	4.3%	\$78,484,760	-4.6%	-10.6%	(\$12,525,201)	\$19,216,886	
Ferndale	\$11,571,540	12.1%	\$21,159,896	21.5%	18.9%	\$0	\$4,158,467	
Fife	\$18,147,083	5.6%	\$32,148,824	-31.9%	-23.8%	(\$19,018,618)	\$2,842,843	(\$16,175,775)
Fircrest	\$4,378,742	20.9%	\$9,568,522	60.3%	52.6%	\$0	\$1,907,976	
Forks	\$1,717,389	0.3%	\$2,613,028	6.7%	2.8%	(\$58,814)	\$1,083,094	
Friday Harbor	\$3,414,731	-10.8%	\$4,699,381	-9.8%	-10.1%	(\$784,538)	\$715,177	(\$69,361)
Garfield	\$244,587	4.3%	\$345,165	-41.4%	-46.1%	(\$551,497)	\$170,001	(\$381,496)
George	\$313,223	13.9%	\$507,500	-40.3%	-44.2%	(\$706,328)	\$144,040	(\$562,288)
Gig Harbor	\$16,229,028	-0.1%	\$21,452,400	-0.5%	-2.1%	(\$1,562,122)	\$2,991,629	
Gold Bar	\$870,554	13.7%	\$1,467,284	39.8%	33.6%	\$0	\$656,556	
Goldendale	\$2,541,765	-3.0%	\$3,170,174	-3.6%	-3.6%	(\$289,039)	\$978,414	
Grand Coulee*	\$793,552	7.9%	\$2,261,213	5.4%	7.0%		\$292,547	
Grandview	\$5,911,871	0.8%	\$8,260,820	4.1%	-2.8%	(\$632,127)	\$3,092,401	
Granger	\$1,309,490	7.7%	\$2,322,785	27.0%	23.0%	\$0	\$1,069,137	
Granite Falls	\$2,703,794	2.3%	\$4,466,698	-5.4%	-5.4%	(\$1,257,449)	\$1,181,913	(\$75,537)
Hamilton*							\$86,536	
Harrah	\$255,860	48.9%	\$339,022	22.8%	22.3%	\$0	\$178,655	

Appendix C: City Data (Continued)

	2019-2020		2019-2020		2019-2020		City's Share of SLFRF	Revenue Loss Not Covered by SLFRF
	2020 Taxes	Tax Change	2020 Revenues	Revenue Change	Non-Federal Revenues	SLFRF Revenue Loss (Calculation for 2020)		
Harrington	\$210,099	21.3%	\$357,689	35.2%	35.2%	(\$10,100)	\$116,684	
Hartline	\$43,778	12.2%	\$69,868	9.3%	9.3%	\$0	\$42,989	
Hatton*							\$29,031	
Hoquiam	\$6,187,395	0.9%	\$11,244,794	-11.8%	-6.7%	(\$1,370,481)	\$2,416,026	
Hunts Point	\$1,492,983	42.6%	\$1,887,869	16.4%	16.4%	\$0	\$121,429	
Ilwaco	\$820,139	-3.8%	\$1,070,865	-24.9%	-26.2%	(\$474,694)	\$276,636	(\$198,058)
Index	\$76,734	-2.3%	\$100,119	-65.5%	-42.9%	(\$123,266)	\$58,900	(\$64,365)
Ione	\$115,528	6.5%	\$273,427	9.2%	9.2%	\$0	\$131,758	
Issaquah	\$43,516,052	1.6%	\$61,546,962	-13.7%	-15.2%	(\$15,527,331)	\$11,028,857	(\$4,498,474)
Kahlotus*							\$53,876	
Kalama	\$2,380,518	15.7%	\$3,836,708	20.3%	16.2%	\$0	\$781,056	
Kelso	\$9,775,894	2.4%	\$17,657,572	3.9%	4.5%	(\$811,009)	\$3,466,180	
Kenmore	\$12,561,036	-1.9%	\$29,544,173	50.7%	22.0%	\$0	\$6,447,481	
Kennewick	\$56,679,395	-1.7%	\$80,411,506	4.9%	-0.9%	(\$4,512,097)	\$16,062,005	
Kent	\$116,245,302	-3.0%	\$177,842,076	-3.2%	-3.4%	(\$22,934,790)	\$28,172,327	
Kettle Falls	\$872,425	4.7%	\$1,294,512	-18.4%	-22.7%	(\$614,954)	\$456,407	(\$158,547)
Kirkland	\$100,703,876	-0.5%	\$156,426,988	-1.0%	-3.4%	(\$15,713,721)	\$10,155,994	(\$5,557,727)
Kittitas	\$734,166	7.0%	\$1,084,450	17.7%	8.6%	\$0	\$417,885	
Krupp*							\$14,516	
La Center	\$2,196,488	-18.1%	\$5,998,017	38.3%	38.1%	\$0	\$950,220	
La Conner	\$1,364,410	-6.1%	\$1,703,455	-17.0%	-19.1%	(\$497,806)	\$264,911	(\$232,894)
Lacey	\$40,286,035	-0.3%	\$63,991,601	-3.8%	-5.3%	(\$8,705,554)	\$6,856,924	(\$1,848,630)
LaCrosse	\$123,145	2.7%	\$204,060	-26.9%	-36.6%	(\$184,613)	\$89,048	(\$95,565)
Lake Forest Park	\$7,661,229	-0.7%	\$12,016,438	2.1%	-3.2%	(\$988,158)	\$3,769,614	
Lake Stevens	\$16,334,649	11.5%	\$30,757,417	20.9%	15.7%	\$0	\$9,466,187	
Lakewood	\$34,010,928	-3.1%	\$58,390,182	4.1%	-1.8%	(\$3,804,035)	\$13,766,236	
Lamont	\$16,667	-16.4%	\$31,932	5.4%	-2.4%	(\$2,301)	\$20,657	
Langley	\$1,528,639	6.9%	\$2,130,234	7.8%	5.1%	(\$23,409)	\$318,229	
Latah	\$48,354	-18.7%	\$90,888	-44.5%	-54.1%	(\$161,544)	\$52,201	(\$109,344)
Leavenworth	\$6,219,656	-4.2%	\$7,261,210	-24.7%	-20.9%	(\$3,634,140)	\$566,391	(\$3,067,749)
Liberty Lake	\$9,081,825	12.4%	\$15,763,366	52.0%	49.2%	\$0	\$3,058,345	
Lind	\$227,560	16.7%	\$309,830	-53.5%	0.2%	(\$44,907)	\$157,160	
Long Beach	\$3,174,825	1.1%	\$4,516,227	17.1%	17.1%	\$0	\$417,605	
Longview*	\$32,427,500	3.2%	\$46,106,906	2.1%	3.0%		\$8,112,084	
Lyman	\$160,097	-7.0%	\$230,584	-15.3%	-15.3%	(\$180,984)	\$132,037	(\$48,947)
Lynden	\$10,897,848	5.6%	\$16,206,893	6.4%	3.1%	(\$313,727)	\$4,249,470	
Lynnwood	\$37,951,120	-10.5%	\$59,489,485	-13.2%	-14.4%	(\$13,019,839)	\$10,926,131	(\$2,093,708)
Mabton	\$750,346	1.1%	\$1,303,151	-1.2%	-10.0%	(\$199,889)	\$633,108	
Malden	\$38,380	9.5%	\$159,701	127.2%	127.2%	\$0	\$57,504	
Mansfield	\$136,398	22.2%	\$761,709	292.4%	276.9%	\$0	\$95,748	
Maple Valley	\$13,665,819	3.9%	\$23,013,736	-4.2%	-9.2%	(\$5,414,796)	\$7,593,383	
Marcus	\$40,995	8.9%	\$152,624	-64.8%	-64.8%	(\$888,820)	\$48,013	(\$840,807)
Marysville	\$45,310,656	-8.0%	\$68,639,661	-3.9%	-8.9%	(\$14,137,871)	\$9,417,568	(\$4,720,303)
Mattawa	\$983,008	22.7%	\$1,862,616	42.0%	29.6%	\$0	\$1,328,186	
McCleary	\$1,106,028	-4.3%	\$1,577,591	-47.0%	-48.5%	(\$3,058,999)	\$492,417	(\$2,566,582)
Medical Lake	\$2,077,041	-3.2%	\$3,426,522	12.0%	4.7%	(\$160,676)	\$1,386,249	
Medina	\$7,700,366	25.7%	\$9,873,390	19.0%	17.2%	\$0	\$917,839	
Mercer Island	\$28,951,514	5.3%	\$39,395,694	-3.3%	-7.0%	(\$4,959,297)	\$7,228,258	

Appendix C: City Data (Continued)

	2019-2020		2019-2020		2019-2020		2019-2020	
	2020 Taxes	Tax Change	2020 Revenues	Revenue Change	Non-Federal Revenues	SLFRF Revenue Loss (Calculation for 2020)	City's Share of SLFRF	Revenue Loss Not Covered by SLFRF
Mesa*							\$141,807	
Metaline	\$49,841	-2.5%	\$160,596	41.5%	15.2%	\$0	\$51,084	
Metaline Falls	\$55,904	0.5%	\$461,312	241.3%	231.2%	\$0	\$70,066	
Mill Creek	\$13,914,658	1.5%	\$21,932,401	1.9%	-5.7%	(\$2,968,411)	\$5,833,355	
Millwood	\$1,365,586	-10.6%	\$1,761,403	-43.8%	-45.7%	(\$2,411,788)	\$502,466	(\$1,909,322)
Milton	\$4,738,243	11.2%	\$6,737,276	10.4%	5.3%	(\$8,329)	\$2,316,649	
Monroe	\$14,235,078	-1.5%	\$21,231,727	-3.2%	-8.8%	(\$3,559,654)	\$5,520,430	
Montesano	\$2,979,850	1.6%	\$6,036,345	-28.8%	-30.0%	(\$5,200,276)	\$1,131,108	(\$4,069,169)
Morton	\$716,249	7.2%	\$1,260,557	20.4%	20.4%	\$0	\$334,698	
Moses Lake*							\$6,723,558	
Mossyrock	\$217,242	16.4%	\$405,754	15.6%	15.6%	(\$52,140)	\$228,901	
Mount Vernon	\$26,878,156	-1.9%	\$43,456,344	-2.8%	-5.7%	(\$7,254,922)	\$9,053,048	
Mountlake Terrace	\$13,520,549	-17.4%	\$23,614,844	-26.7%	-36.5%	(\$14,504,058)	\$5,956,459	(\$8,547,599)
Moxee	\$1,520,051	4.9%	\$2,073,739	-19.3%	-17.9%	(\$644,704)	\$1,145,623	
Mukilteo	\$15,981,234	1.5%	\$32,931,452	42.7%	35.9%	\$0	\$5,985,212	
Naches	\$672,503	-9.5%	\$1,052,536	-31.9%	-20.9%	(\$510,965)	\$236,438	(\$274,527)
Napavine	\$1,087,352	4.3%	\$1,378,472	-18.8%	-18.7%	(\$604,873)	\$558,575	(\$46,298)
Nespelem	\$33,182	3.6%	\$63,183	2.3%	2.3%	(\$1,804)	\$109,426	
Newcastle	\$9,187,152	7.7%	\$12,169,809	6.5%	1.6%	(\$410,026)	\$3,431,287	
Newport	\$1,185,144	5.1%	\$1,812,243	12.9%	10.3%	\$0	\$613,846	
Nooksack	\$578,624	5.7%	\$915,220	18.4%	14.3%	\$0	\$455,290	
Normandy Park	\$4,973,340	5.0%	\$7,524,936	8.0%	3.7%	(\$300,300)	\$1,843,493	
North Bend	\$9,131,857	-0.8%	\$16,313,038	9.7%	6.8%	(\$1,404,057)	\$2,072,115	
North Bonneville	\$540,352	-21.4%	\$659,097	-30.7%	-30.7%	(\$587,671)	\$281,102	(\$306,569)
Northport	\$129,057	5.2%	\$362,977	10.3%	1.2%	(\$144,256)	\$84,024	(\$60,232)
Oak Harbor	\$13,753,869	8.5%	\$20,231,929	4.5%	1.4%	(\$724,254)	\$6,578,122	
Oakesdale	\$234,370	21.2%	\$535,414	87.4%	76.9%	(\$93,268)	\$122,546	
Oakville	\$339,007	14.4%	\$470,303	23.4%	21.1%	\$0	\$193,170	
Ocean Shores	\$8,433,289	5.3%	\$16,418,976	-2.2%	-4.6%	(\$3,865,118)	\$1,812,787	(\$2,052,331)
Odessa	\$493,528	-0.8%	\$726,663	-48.9%	-9.1%	(\$102,855)	\$249,558	
Okanogan	\$1,410,228	0.2%	\$2,536,778	2.1%	17.8%	\$0	\$722,435	
Olympia	\$75,860,023	0.2%	\$115,477,291	3.2%	0.6%	(\$6,478,784)	\$9,205,624	
Omak	\$4,123,008	3.7%	\$5,725,744	12.3%	8.2%	\$0	\$1,333,769	
Oroville	\$1,046,539	3.1%	\$1,625,313	-47.7%	-37.4%	(\$1,184,272)	\$467,573	(\$716,699)
Orting	\$3,591,015	0.4%	\$6,073,008	15.0%	11.2%	\$0	\$2,403,464	
Othello	\$6,775,052	13.4%	\$8,796,645	11.9%	6.4%	\$0	\$2,340,935	
Pacific	\$3,786,167	-6.3%	\$8,394,638	9.6%	-12.9%	(\$2,089,936)	\$2,003,724	(\$86,212)
Palouse	\$533,788	2.0%	\$771,190	-22.8%	-27.7%	(\$443,983)	\$300,084	(\$143,899)
Pasco	\$43,725,675	-2.6%	\$86,966,015	-0.3%	-6.4%	(\$14,279,260)	\$17,464,312	
Pateros	\$449,031	-1.5%	\$896,131	-24.1%	-23.9%	(\$313,544)	\$199,312	(\$114,233)
Pe Ell	\$133,465	0.3%	\$220,657	-26.9%	-29.3%	(\$129,309)	\$188,425	
Pomeroy	\$569,209	2.1%	\$1,528,295	-35.9%	-37.0%	(\$2,345,432)	\$389,411	(\$1,956,020)
Port Angeles	\$16,650,364	2.7%	\$29,364,884	2.9%	-1.7%	(\$1,946,869)	\$5,646,884	
Port Orchard	\$12,553,078	5.1%	\$17,099,527	-17.3%	-15.7%	(\$6,107,204)	\$2,821,078	(\$3,286,126)
Port Townsend	\$10,138,475	-22.3%	\$12,029,711	-22.2%	-24.5%	(\$4,534,793)	\$2,744,304	(\$1,790,489)
Poulsbo	\$10,060,146	0.5%	\$16,170,716	2.9%	-2.3%	(\$1,137,186)	\$3,117,525	
Prescott*							\$85,140	
Prosser	\$5,882,720	3.9%	\$7,968,666	8.4%	2.7%	(\$184,184)	\$1,780,964	

Appendix C: City Data (Continued)

	2020 Taxes	2019-2020 Tax Change	2020 Revenues	2019-2020 Revenue Change	2019-2020		City's Share of SLFRF	Revenue Loss Not Covered by SLFRF
					Growth in Non-Federal Revenues	SLFRF Revenue Loss (Calculation for 2020)		
Pullman	\$19,631,557	-1.4%	\$54,127,811	8.5%	-7.4%	(\$3,578,600)	\$9,632,280	
Puyallup	\$40,605,063	-7.7%	\$58,275,439	-12.4%	-13.7%	(\$13,298,294)	\$11,824,987	(\$1,473,307)
Quincy	\$12,654,638	17.9%	\$16,677,584	23.5%	22.6%	\$0	\$2,242,396	
Rainier	\$771,223	6.6%	\$1,228,131	-47.8%	-49.5%	(\$1,850,054)	\$638,411	(\$1,211,643)
Raymond	\$1,951,467	5.3%	\$2,574,114	-21.8%	-22.1%	(\$899,378)	\$835,769	(\$63,609)
Reardan	\$202,341	-30.4%	\$326,124	-29.5%	-35.6%	(\$203,359)	\$170,280	(\$33,079)
Redmond	\$93,148,050	-1.3%	\$174,857,590	8.6%	6.4%	(\$902,335)	\$9,928,999	
Renton	\$85,938,021	-5.9%	\$121,508,576	-1.1%	-5.8%	(\$13,262,841)	\$18,113,855	
Republic	\$606,351	14.2%	\$1,324,215	27.0%	22.3%	\$0	\$297,572	
Richland	\$55,060,841	-5.5%	\$91,833,153	-12.1%	-13.7%	(\$26,309,471)	\$7,361,385	(\$18,948,086)
Ridgefield	\$7,902,497	7.4%	\$23,445,951	19.1%	17.4%	(\$3,384,383)	\$2,555,041	(\$829,342)
Ritzville	\$1,385,260	0.2%	\$1,750,626	-23.1%	-25.5%	(\$831,304)	\$461,711	(\$369,593)
Riverside	\$67,593	8.7%	\$127,322	-19.2%	-19.2%	(\$38,607)	\$76,207	
Rock Island	\$265,484	12.1%	\$676,155	-9.8%	-9.8%		\$313,762	
Rockford	\$206,478	-3.7%	\$369,841	-3.9%	-1.5%	(\$50,582)	\$135,666	
Rosalia	\$299,134	6.7%	\$554,170	22.3%	-3.4%	(\$181,376)	\$155,765	(\$25,611)
Roslyn	\$703,131	1.8%	\$1,464,869	12.9%	33.3%	\$0	\$267,424	
Roy	\$536,952	10.8%	\$705,348	-12.5%	-14.9%	(\$188,833)	\$229,460	
Royal City	\$714,977	-1.6%	\$1,243,280	-7.8%	-12.8%	(\$634,515)	\$624,454	(\$10,061)
Ruston	\$1,351,317	27.4%	\$2,252,329	25.4%	22.9%	\$0	\$235,880	
Sammamish	\$45,690,436	1.5%	\$63,101,801	-1.8%	-7.6%	(\$8,184,694)	\$4,759,912	(\$3,424,782)
SeaTac	\$37,649,014	-31.9%	\$54,054,738	-23.3%	-24.6%	(\$23,810,156)	\$8,107,574	(\$15,702,583)
Seattle	\$1,582,606,784	-7.5%	\$2,525,879,027	1.9%	-4.1%	(\$269,104,720)	\$232,341,627	(\$36,763,093)
Sedro-Woolley	\$8,273,921	17.7%	\$15,011,989	8.2%	5.3%	(\$953,573)	\$3,369,874	
Selah	\$7,167,222	11.8%	\$10,920,950	7.4%	11.7%	\$0	\$2,257,470	
Sequim	\$9,063,132	-0.4%	\$17,375,042	16.1%	15.8%	\$0	\$2,132,690	
Shelton	\$9,777,411	3.0%	\$13,756,966	-18.6%	-20.8%	(\$6,247,276)	\$2,974,322	(\$3,272,954)
Shoreline	\$43,384,953	6.9%	\$73,488,866	16.1%	11.5%	\$0	\$7,533,842	
Skykomish	\$157,904	-6.5%	\$487,968	-10.5%	-1.8%	(\$30,427)	\$61,413	
Snohomish	\$9,443,219	3.5%	\$13,074,945	1.0%	-2.4%	(\$986,242)	\$2,834,468	
Snoqualmie	\$16,303,817	-3.3%	\$23,428,161	-5.9%	-5.8%	(\$2,660,608)	\$3,802,554	
Soap Lake	\$1,125,140	14.5%	\$3,027,500	9.9%	-5.1%	(\$1,219,429)	\$447,474	(\$771,955)
South Bend	\$1,034,198	13.7%	\$2,080,048	-8.4%	-32.6%	(\$1,311,812)	\$473,993	(\$837,819)
South Cle Elum	\$279,392	4.6%	\$365,017	3.9%	3.9%	(\$4,479)	\$156,044	
South Prairie	\$289,827	-0.1%	\$368,125	-16.6%	-17.7%	(\$146,847)	\$123,663	(\$23,184)
Spangle	\$168,288	0.7%	\$217,852	11.6%	5.9%	(\$12)	\$89,048	
Spokane	\$222,389,635	0.4%	\$323,443,676	2.0%	-3.6%	(\$32,738,995)	\$80,991,104	
Spokane Valley	\$46,596,801	1.0%	\$71,493,770	3.1%	-7.7%	(\$10,373,151)	\$16,006,492	
Sprague	\$183,797	-2.1%	\$624,198	128.9%	114.3%	\$0	\$128,408	
Springdale	\$87,784	2.4%	\$412,642	144.9%	144.9%	\$0	\$83,744	
St. John	\$220,629	8.5%	\$400,240	53.8%	53.8%	\$0	\$156,044	
Stanwood	\$6,798,693	-12.0%	\$12,086,751	14.5%	0.7%	(\$833,658)	\$2,034,151	
Starbuck	\$32,384	0.1%	\$145,552	22.6%	22.6%	(\$68,014)	\$35,731	(\$32,283)
Steilacoom*	\$4,320,835	-1.0%	\$6,386,788	-23.6%	-10.3%		\$1,783,756	
Stevenson	\$1,419,246	-20.1%	\$2,603,407	8.2%	-19.2%	(\$609,195)	\$446,916	(\$162,279)
Sultan	\$2,861,860	15.0%	\$7,351,249	9.1%	12.7%	(\$156,984)	\$1,504,049	
Sumas	\$1,456,306	-6.5%	\$2,421,702	19.8%	14.4%	\$0	\$428,213	
Sumner	\$15,006,546	-2.0%	\$26,062,180	-4.6%	-5.5%	(\$2,333,474)	\$2,910,676	

Appendix C: City Data (Continued)

	2019- 2020 Tax Change	2019- 2020 Revenues Change	2019- 2020 Revenue Change	2019- 2020 Growth in Non- Federal Revenues	2019- 2020 SLFRF Revenue Loss (Calculation for 2020)	City's Share of SLFRF	Revenue Loss Not Covered by SLFRF
Sunnyside	\$10,825,484	4.9%	\$14,232,428	-5.7%	-2.7%	(\$1,094,952)	\$4,688,569
Tacoma	\$230,835,539	0.7%	\$333,665,709	-1.6%	-3.4%	(\$27,830,795)	\$60,969,952
Tekoa	\$331,271	30.9%	\$1,386,940	102.9%	92.3%	\$0	\$223,039
Tenino*	\$929,684		\$1,387,998				\$520,611
Tieton	\$589,371	-12.1%	\$963,200	-24.1%	-29.2%	(\$703,361)	\$365,126 (\$338,235)
Toledo	\$355,505	7.5%	\$706,365	48.6%	43.3%	\$0	\$215,223
Tonasket	\$801,091	-1.9%	\$1,787,161	66.3%	64.2%	\$0	\$312,925
Toppenish	\$5,382,966	6.3%	\$8,595,026	8.3%	-13.0%	(\$1,555,779)	\$2,459,014
Tukwila	\$47,560,433	-10.1%	\$66,186,062	-12.5%	-13.7%	(\$13,977,705)	\$5,679,824 (\$8,297,881)
Tumwater	\$33,292,094	18.4%	\$50,207,957	23.3%	15.2%	\$0	\$2,565,043
Twisp	\$943,219	5.4%	\$1,393,697	-31.9%	-34.9%	(\$1,124,219)	\$268,819 (\$855,400)
Union Gap	\$9,294,933	-7.2%	\$13,000,615	-14.6%	-10.8%	(\$1,995,034)	\$1,730,717 (\$264,316)
Uniontown	\$141,825	4.3%	\$224,407	13.4%	-2.0%	(\$14,324)	\$96,027
University Place	\$14,247,352	3.5%	\$24,419,824	-0.2%	1.3%	(\$821,281)	\$9,491,310
Vader	\$208,921	4.8%	\$388,791	28.2%	28.2%	(\$47,125)	\$187,029
Vancouver	\$179,641,486	7.6%	\$243,481,617	0.5%	-2.1%	(\$26,572,026)	\$33,135,869
Waitsburg	\$457,074	9.1%	\$920,055	-7.6%	-10.1%	(\$646,881)	\$343,631 (\$303,249)
Walla Walla	\$27,050,917	1.3%	\$48,398,168	4.4%	0.3%	(\$2,555,491)	\$9,974,964
Wapato	\$2,348,699	5.4%	\$3,049,592	12.9%	9.5%	\$0	\$1,398,531
Warden	\$1,603,070	3.5%	\$2,222,361	-6.3%	-8.8%	(\$399,697)	\$784,964
Washougal	\$12,188,527	6.3%	\$17,601,300	1.2%	-3.4%	(\$1,451,605)	\$4,496,236
Washtucna	\$108,006	22.8%	\$198,243	70.1%	70.1%	\$0	\$58,063
Waterville	\$459,685	6.0%	\$643,477	-48.2%	-49.3%	(\$1,039,941)	\$338,606 (\$701,334)
Waverly	\$22,859	-9.7%	\$103,917	66.0%	29.3%	\$0	\$30,427
Wenatchee	\$29,048,489	0.2%	\$44,381,584	1.5%	-0.7%	(\$2,411,437)	\$6,383,622
West Richland	\$8,532,660	13.6%	\$13,373,756	22.8%	14.1%	\$0	\$4,208,156
Westport	\$2,715,127	-0.8%	\$3,373,614	-12.9%	-15.3%	(\$791,963)	\$586,211 (\$205,752)
White Salmon	\$1,819,030	1.2%	\$2,978,953	-8.3%	-12.0%	(\$557,623)	\$751,187
Wilbur	\$503,879	3.1%	\$722,955	-54.3%	-47.5%	(\$1,124,981)	\$240,346 (\$884,635)
Wilkeson	\$228,072	-8.2%	\$445,331	-64.7%	-51.3%	(\$965,133)	\$143,482 (\$821,651)
Wilson Creek	\$55,525	19.1%	\$129,013	-51.1%	-51.1%	(\$256,902)	\$60,017 (\$196,885)
Winlock*							\$398,623
Winthrop	\$1,331,902	1.2%	\$1,708,845	12.6%	10.3%	\$0	\$131,758
Woodinville	\$13,631,190	-9.3%	\$17,979,427	-30.3%	-31.3%	(\$12,071,440)	\$3,702,340 (\$8,369,101)
Woodland	\$6,279,742	22.2%	\$8,905,606	36.5%	37.3%	\$0	\$1,813,066
Woodway	\$1,781,675	-2.1%	\$2,176,323	-0.9%	-3.0%	(\$180,196)	\$388,295
Yacolt	\$572,622	5.0%	\$887,607	5.5%	-9.5%	(\$123,559)	\$501,350
Yakima	\$72,223,457	1.7%	\$101,284,412	-3.8%	-5.4%	(\$10,670,411)	\$26,195,479
Yarrow Point	\$1,584,976	-6.3%	\$2,122,487	-8.5%	-8.5%	(\$316,540)	\$320,741
Yelm	\$6,727,220	6.8%	\$9,072,808	5.4%	3.7%	(\$422,296)	\$2,639,623
Zillah	\$2,159,753	4.4%	\$8,712,519	157.7%	91.3%	\$0	\$876,525
Total	\$5,269,990,474	-2.9%	\$8,277,933,674	0.6%	-3.4%	(\$935,675,109)	\$1,213,220,755 (\$187,952,674)

* The city did not report revenue data for one or more years from 2017-2020

Note: SLFRF=Coronavirus State and Local Fiscal Recovery Fund