

November 2025

# State Expenditures and Revenues by County: Fiscal Year 2024

Washington State  
**Office of Financial Management**  
Forecasting and Research



# Acknowledgments

Washington State Office of Financial Management

P.O. Box 43124

Olympia, WA 98504-3113

[www.ofm.wa.gov](http://www.ofm.wa.gov)

360-902-0599

[ofm.forecasting@ofm.wa.gov](mailto:ofm.forecasting@ofm.wa.gov)

# Table of Contents

<b>Introduction</b> .....	<b>1</b>
Definitions and Caveats .....	1
Revenues .....	1
Expenditures .....	2
Expenditure and Revenue Detail .....	1
Table 1. GF-S Expenditures (Method 1) and Tax Revenues .....	1
Table 2. GF-S Expenditures (Method 2) and Tax Revenues .....	3
Table 3. GF-S Expenditures (Average of Methods 1 and 2) and Tax Revenues .....	5
Table 4. FY 2024 GF-S Expenditures (Allocation Method 1, by County Where Benefits Were Received) .....	7
Table 5. FY 2024 GF-S Expenditures (Allocation Method 2, by Location of Expenditures)..	9
Table 6. FY 2024 State Property Taxes, REET Taxes, Sales Taxes, Use Taxes, Public Utility Taxes, and Business and Occupation Taxes, by County.....	11
Table 7. Comparison of FY 2016 and FY 2024 Expenditures and Revenues by County, Method 1 .....	13
<b>Comparison of 2016 and 2024 County Expenditures and Revenues</b> .....	<b>15</b>
Expenditures Greater or Less Than Revenues? .....	16

To accommodate people with disabilities, this document is available in alternate formats by calling the Office of Financial Management (OFM) at 360-902-0599.

# Introduction

This report compares Washington state operating expenditures<sup>1</sup> 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.

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

### Business and occupation taxes

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

### Public utility taxes

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

---

<sup>1</sup> Data on state capital and transportation expenditures are not available by county.

## Expenditures

There are two perspectives on how to allocate operating expenditures — where the expenditures *actually* occur or where the *benefits* of those expenditures occur. As an example, suppose a student from Clark County attends Washington State University in Whitman County. 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 and Department of Children and Youth and Families

In 2017, children’s programs were moved from DSHS to the new agency DCYF. For consistent comparisons with past reports, we combine both agencies’ data.

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

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

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

### Department of Corrections

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

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

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

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

**Method 1:** Based on the Office of Superintendent of Public Instruction (OSPI) General Fund-State (GF-S) 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 and 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 (Washington Student Achievement Council)

**Method 1:** Allocations are 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

Tables 4 and 5 show detailed county expenditures allocated by each method. Table 6 shows revenues collected in each county. Table 7 compares fiscal year 2024 with results from fiscal year 2016.

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

Distribution by County (Fiscal Year [FY] 2024) - Expenditures Allocated by Benefits Received

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/Revenues Ratio	Expenditures/Revenues Rank
Adams	\$122.1	0.39%	28	\$54.4	0.17%	32	2.24	4
Asotin	\$95.1	0.31%	30	\$54.7	0.18%	31	1.74	9
Benton	\$939.3	3.02%	9	\$706.3	2.27%	9	1.33	14
Chelan	\$340.3	1.09%	15	\$382.4	1.23%	14	0.89	34
Clallam	\$297.4	0.96%	18	\$279.6	0.90%	18	1.06	30
Clark	\$2,038.5	6.56%	5	\$1,666.9	5.36%	5	1.22	21
Columbia	\$62.2	0.20%	34	\$18.1	0.06%	36	3.44	1
Cowlitz	\$481.6	1.55%	13	\$351.8	1.13%	15	1.37	12
Douglas	\$189.5	0.61%	24	\$189.3	0.61%	23	1.00	31
Ferry	\$32.7	0.11%	38	\$17.4	0.06%	37	1.88	7
Franklin	\$478.2	1.54%	14	\$314.7	1.01%	16	1.52	11
Garfield	\$19.7	0.06%	39	\$8.2	0.03%	39	2.40	3
Grant	\$485.4	1.56%	12	\$416.4	1.34%	13	1.17	25
Grays Harbor	\$322.4	1.04%	17	\$284.5	0.91%	17	1.13	28
Island	\$253.7	0.82%	19	\$570.6	1.84%	12	0.44	38
Jefferson	\$91.9	0.30%	31	\$225.5	0.73%	20	0.41	39
King	\$8,464.8	27.22%	1	\$11,872.2	38.18%	1	0.71	37
Kitsap	\$1,137.4	3.66%	8	\$863.6	2.78%	8	1.32	15
Kittitas	\$173.8	0.56%	26	\$215.5	0.69%	21	0.81	36

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/ Revenues Ratio	Expenditures/ Revenues Rank
Klickitat	\$104.0	0.33%	29	\$79.3	0.25%	29	1.31	16
Lewis	\$333.4	1.07%	16	\$268.5	0.86%	19	1.24	20
Lincoln	\$62.3	0.20%	33	\$40.5	0.13%	34	1.54	10
Mason	\$250.6	0.81%	20	\$193.7	0.62%	22	1.29	19
Okanogan	\$235.3	0.76%	23	\$132.1	0.42%	26	1.78	8
Pacific	\$84.9	0.27%	32	\$73.3	0.24%	30	1.16	26
Pend Oreille	\$50.9	0.16%	35	\$44.9	0.14%	33	1.13	27
Pierce	\$3,798.6	12.22%	2	\$3,138.0	10.09%	2	1.21	22
San Juan	\$126.5	0.41%	27	\$135.6	0.44%	25	0.93	32
Skagit	\$494.1	1.59%	11	\$580.9	1.87%	11	0.85	35
Skamania	\$45.4	0.15%	36	\$34.9	0.11%	35	1.30	18
Snohomish	\$3,097.0	9.96%	3	\$2,898.1	9.32%	3	1.07	29
Spokane	\$2,378.7	7.65%	4	\$1,980.5	6.37%	4	1.20	23
Stevens	\$244.7	0.79%	22	\$111.2	0.36%	28	2.20	5
Thurston	\$1,186.4	3.82%	7	\$1,000.9	3.22%	6	1.19	24
Wahkiakum	\$36.9	0.12%	37	\$13.1	0.04%	38	2.81	2
Walla Walla	\$244.8	0.79%	21	\$187.8	0.60%	24	1.30	17
Whatcom	\$814.5	2.62%	10	\$878.1	2.82%	7	0.93	33
Whitman	\$174.4	0.56%	25	\$128.7	0.41%	27	1.36	13
Yakima	\$1,304.1	4.19%	6	\$681.2	2.19%	10	1.91	6
Washington	\$31,094	100.0%		\$31,094	100.0%		1.00	

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

Distribution by County (FY 2024) - Expenditures Allocated by Location Expenditure Occurred

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/Revenues Ratio	Expenditures/Revenues Rank
Adams	\$78.2	0.25%	27	\$54.4	0.17%	32	1.44	5
Asotin	\$54.3	0.17%	30	\$54.7	0.18%	31	0.99	13
Benton	\$628.6	2.02%	8	\$706.3	2.27%	9	0.89	19
Chelan	\$243.8	0.78%	21	\$382.4	1.23%	14	0.64	29
Clallam	\$248.9	0.80%	20	\$279.6	0.90%	18	0.89	18
Clark	\$1,307.8	4.21%	6	\$1,666.9	5.36%	5	0.78	23
Columbia	\$16.2	0.05%	37	\$18.1	0.06%	36	0.89	17
Cowlitz	\$311.2	1.00%	16	\$351.8	1.13%	15	0.88	20
Douglas	\$107.2	0.34%	26	\$189.3	0.61%	23	0.57	33
Ferry	\$16.4	0.05%	36	\$17.4	0.06%	37	0.94	16
Franklin	\$431.3	1.39%	11	\$314.7	1.01%	16	1.37	7
Garfield	\$4.7	0.01%	39	\$8.2	0.03%	39	0.57	34
Grant	\$343.7	1.11%	13	\$416.4	1.34%	13	0.83	22
Grays Harbor	\$288.2	0.93%	18	\$284.5	0.91%	17	1.01	12
Island	\$112.7	0.36%	24	\$570.6	1.84%	12	0.20	38
Jefferson	\$61.0	0.20%	29	\$225.5	0.73%	20	0.27	37
King	\$5,874.6	18.89%	2	\$11,872.2	38.18%	1	0.49	36
Kitsap	\$596.9	1.92%	9	\$863.6	2.78%	8	0.69	25
Kittitas	\$183.7	0.59%	22	\$215.5	0.69%	21	0.85	21
Klickitat	\$75.4	0.24%	28	\$79.3	0.25%	29	0.95	15
Lewis	\$348.9	1.12%	12	\$268.5	0.86%	19	1.30	8
Lincoln	\$30.1	0.10%	32	\$40.5	0.13%	34	0.74	24
Mason	\$267.3	0.86%	19	\$193.7	0.62%	22	1.38	6
Okanogan	\$169.8	0.55%	23	\$132.1	0.42%	26	1.29	9
Pacific	\$49.4	0.16%	31	\$73.3	0.24%	30	0.67	27
Pend Oreille	\$26.1	0.08%	33	\$44.9	0.14%	33	0.58	31
Pierce	\$3,730.2	12.00%	3	\$3,138.0	10.09%	2	1.19	10

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/Revenues Ratio	Expenditures/Revenues Rank
San Juan	\$24.8	0.08%	34	\$135.6	0.44%	25	0.18	39
Skagit	\$334.6	1.08%	14	\$580.9	1.87%	11	0.58	32
Skamania	\$18.8	0.06%	35	\$34.9	0.11%	35	0.54	35
Snohomish	\$1,956.9	6.29%	5	\$2,898.1	9.32%	3	0.68	26
Spokane	\$2,295.2	7.38%	4	\$1,980.5	6.37%	4	1.16	11
Stevens	\$109.8	0.35%	25	\$111.2	0.36%	28	0.99	14
Thurston	\$8,497.1	27.33%	1	\$1,000.9	3.22%	6	8.49	1
Wahkiakum	\$7.8	0.03%	38	\$13.1	0.04%	38	0.60	30
Walla Walla	\$309.5	1.00%	17	\$187.8	0.60%	24	1.65	3
Whatcom	\$580.9	1.87%	10	\$878.1	2.82%	7	0.66	28
Whitman	\$314.2	1.01%	15	\$128.7	0.41%	27	2.44	2
Yakima	\$1,037.3	3.34%	7	\$681.2	2.19%	10	1.52	4
Washington	<b>\$31,094</b>	<b>100.0%</b>		<b>\$31,094</b>	<b>100.0%</b>		<b>1.00</b>	

**Table 3. GF-S Expenditures (Average of Methods 1 and 2) and Tax Revenues**  
Distribution by County (FY 2024)

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/Revenues Ratio	Expenditures/Revenues Rank
Adams	\$100.1	0.32%	27	\$54.4	0.17%	32	1.84	4
Asotin	\$74.7	0.24%	31	\$54.7	0.18%	31	1.37	13
Benton	\$783.9	2.52%	9	\$706.3	2.27%	9	1.11	21
Chelan	\$292.1	0.94%	17	\$382.4	1.23%	14	0.76	34
Clallam	\$273.2	0.88%	19	\$279.6	0.90%	18	0.98	26
Clark	\$1,673.2	5.38%	6	\$1,666.9	5.36%	5	1.00	24
Columbia	\$39.2	0.13%	34	\$18.1	0.06%	36	2.17	2
Cowlitz	\$396.4	1.27%	14	\$351.8	1.13%	15	1.13	20
Douglas	\$148.3	0.48%	26	\$189.3	0.61%	23	0.78	33
Ferry	\$24.6	0.08%	37	\$17.4	0.06%	37	1.41	12
Franklin	\$454.8	1.46%	11	\$314.7	1.01%	16	1.44	11
Garfield	\$12.2	0.04%	39	\$8.2	0.03%	39	1.48	9
Grant	\$414.5	1.33%	12	\$416.4	1.34%	13	1.00	25
Grays Harbor	\$305.3	0.98%	16	\$284.5	0.91%	17	1.07	22
Island	\$183.2	0.59%	23	\$570.6	1.84%	12	0.32	39
Jefferson	\$76.5	0.25%	29	\$225.5	0.73%	20	0.34	38
King	\$7,169.7	23.06%	1	\$11,872.2	38.18%	1	0.60	36
Kitsap	\$867.2	2.79%	8	\$863.6	2.78%	8	1.00	23
Kittitas	\$178.8	0.57%	24	\$215.5	0.69%	21	0.83	31
Klickitat	\$89.7	0.29%	28	\$79.3	0.25%	29	1.13	19
Lewis	\$341.2	1.10%	15	\$268.5	0.86%	19	1.27	15
Lincoln	\$46.2	0.15%	33	\$40.5	0.13%	34	1.14	18
Mason	\$259.0	0.83%	20	\$193.7	0.62%	22	1.34	14
Okanogan	\$202.6	0.65%	22	\$132.1	0.42%	26	1.53	8

County	GF-S Expenditures \$ in millions	GF-S Expenditures % of State Total	GF-S Expenditures Rank	Tax Revenues \$ in millions	Tax Revenues % of State Total	Tax Revenues Rank	Expenditures/Revenues Ratio	Expenditures/Revenues Rank
Pacific	\$67.1	0.22%	32	\$73.3	0.24%	30	0.92	28
Pend Oreille	\$38.5	0.12%	35	\$44.9	0.14%	33	0.86	30
Pierce	\$3,764.4	12.11%	3	\$3,138.0	10.09%	2	1.20	16
San Juan	\$75.7	0.24%	30	\$135.6	0.44%	25	0.56	37
Skagit	\$414.3	1.33%	13	\$580.9	1.87%	11	0.71	35
Skamania	\$32.1	0.10%	36	\$34.9	0.11%	35	0.92	27
Snohomish	\$2,526.9	8.13%	4	\$2,898.1	9.32%	3	0.87	29
Spokane	\$2,336.9	7.52%	5	\$1,980.5	6.37%	4	1.18	17
Stevens	\$177.2	0.57%	25	\$111.2	0.36%	28	1.59	7
Thurston	\$4,841.7	15.57%	2	\$1,000.9	3.22%	6	4.84	1
Wahkiakum	\$22.4	0.07%	38	\$13.1	0.04%	38	1.71	6
Walla Walla	\$277.1	0.89%	18	\$187.8	0.60%	24	1.48	10
Whatcom	\$697.7	2.24%	10	\$878.1	2.82%	7	0.79	32
Whitman	\$244.3	0.79%	21	\$128.7	0.41%	27	1.90	3
Yakima	\$1,170.7	3.77%	7	\$681.2	2.19%	10	1.72	5
Washington	<b>\$31,094</b>	<b>100.0%</b>		<b>\$31,094</b>	<b>100.0%</b>		<b>1.00</b>	

**Table 4. FY 2024 GF-S Expenditures (Allocation Method 1, by County Where Benefits Were Received)**

(\$ in thousands)

County	DSHS+DCYF <sup>1</sup>	Dept. of Corrections <sup>2</sup>	School Districts <sup>3</sup>	All 4-Year Colleges <sup>4</sup>	All 2-Year Colleges <sup>4</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>5</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Adams	\$23,456	\$3,189	\$67,523	\$3,183	\$2,777	\$1,247	\$20,742	<b>\$122,117</b>	0.4%	28	\$5,686	5
Asotin	\$27,093	\$3,375	\$38,751	\$1,802	\$1,576	\$505	\$21,949	<b>\$95,052</b>	0.3%	30	\$4,183	18
Benton	\$160,248	\$32,354	\$473,876	\$29,028	\$24,278	\$9,115	\$210,411	<b>\$939,310</b>	3.0%	9	\$4,312	14
Chelan	\$70,320	\$12,223	\$155,660	\$9,686	\$9,197	\$3,741	\$79,490	<b>\$340,315</b>	1.1%	15	\$4,135	20
Clallam	\$60,531	\$11,666	\$132,015	\$4,706	\$9,531	\$3,081	\$75,868	<b>\$297,398</b>	1.0%	18	\$3,786	27
Clark	\$384,437	\$79,649	\$931,989	\$63,052	\$44,253	\$17,175	\$517,986	<b>\$2,038,542</b>	6.6%	5	\$3,801	26
Columbia	\$43,849	\$590	\$13,123	\$318	\$319	\$125	\$3,839	<b>\$62,165</b>	0.2%	34	\$15,639	1
Cowlitz	\$117,058	\$16,916	\$211,108	\$7,900	\$14,098	\$4,476	\$110,010	<b>\$481,567</b>	1.5%	13	\$4,228	16
Douglas	\$35,351	\$6,705	\$90,915	\$5,903	\$5,039	\$1,969	\$43,608	<b>\$189,491</b>	0.6%	24	\$4,197	17
Ferry	\$12,260	\$1,092	\$11,279	\$261	\$600	\$142	\$7,099	<b>\$32,732</b>	0.1%	38	\$4,453	12
Franklin	\$70,444	\$15,193	\$263,084	\$10,884	\$14,014	\$5,747	\$98,807	<b>\$478,172</b>	1.5%	14	\$4,674	10
Garfield	\$12,570	\$345	\$4,092	\$186	\$213	\$65	\$2,246	<b>\$19,718</b>	0.1%	39	\$8,481	2
Grant	\$77,842	\$15,639	\$263,084	\$9,457	\$12,496	\$5,147	\$101,704	<b>\$485,368</b>	1.6%	12	\$4,609	11
Grays Harbor	\$88,016	\$11,495	\$131,674	\$4,692	\$8,818	\$2,920	\$74,757	<b>\$322,372</b>	1.0%	17	\$4,165	19
Island	\$40,578	\$13,166	\$98,873	\$6,718	\$6,935	\$1,856	\$85,623	<b>\$253,747</b>	0.8%	19	\$2,862	38
Jefferson	\$17,994	\$5,005	\$31,614	\$2,417	\$1,683	\$615	\$32,549	<b>\$91,877</b>	0.3%	31	\$2,726	39
King	\$1,509,308	\$353,186	\$3,560,197	\$386,033	\$276,383	\$82,794	\$2,296,892	<b>\$8,464,794</b>	27.2%	1	\$3,559	35
Kitsap	\$322,969	\$42,490	\$426,524	\$29,237	\$32,330	\$7,516	\$276,330	<b>\$1,137,397</b>	3.7%	8	\$3,976	22
Kittitas	\$35,684	\$7,218	\$65,452	\$13,881	\$1,283	\$3,384	\$46,940	<b>\$173,842</b>	0.6%	26	\$3,577	33
Klickitat	\$13,240	\$3,483	\$62,080	\$1,722	\$437	\$423	\$22,649	<b>\$104,034</b>	0.3%	29	\$4,436	13
Lewis	\$62,161	\$12,616	\$156,696	\$5,207	\$11,451	\$3,262	\$82,049	<b>\$333,442</b>	1.1%	16	\$3,925	23
Lincoln	\$20,054	\$1,678	\$27,156	\$1,490	\$691	\$367	\$10,914	<b>\$62,349</b>	0.2%	33	\$5,518	6
Mason	\$49,451	\$10,021	\$114,711	\$4,407	\$5,068	\$1,806	\$65,171	<b>\$250,635</b>	0.8%	20	\$3,714	29
Okanogan	\$42,791	\$6,416	\$136,007	\$3,779	\$2,866	\$1,721	\$41,725	<b>\$235,304</b>	0.8%	23	\$5,447	7

County	DSHS+DCYF <sup>1</sup>	Dept. of Corrections <sup>2</sup>	School Districts <sup>3</sup>	All 4-Year Colleges <sup>4</sup>	All 2-Year Colleges <sup>4</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>5</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
Pacific	\$19,981	\$3,557	\$34,823	\$1,433	\$1,341	\$618	\$23,132	\$84,885	0.3%	32	\$3,544	36
Pend Oreille	\$11,384	\$2,057	\$21,965	\$977	\$782	\$390	\$13,377	\$50,933	0.2%	35	\$3,677	31
Pierce	\$794,625	\$141,476	\$1,687,200	\$105,166	\$113,031	\$37,056	\$920,070	\$3,798,625	12.2%	2	\$3,988	21
San Juan	\$80,678	\$2,744	\$22,685	\$1,621	\$593	\$343	\$17,844	\$126,508	0.4%	27	\$6,848	4
Skagit	\$82,067	\$19,797	\$228,311	\$12,811	\$17,477	\$4,851	\$128,748	\$494,063	1.6%	11	\$3,706	30
Skamania	\$17,900	\$1,793	\$12,909	\$739	\$224	\$158	\$11,663	\$45,386	0.1%	36	\$3,759	28
Snohomish	\$546,742	\$128,778	\$1,352,425	\$112,404	\$91,615	\$27,514	\$837,490	\$3,096,968	10.0%	3	\$3,572	34
Spokane	\$638,255	\$83,080	\$957,731	\$70,323	\$64,265	\$24,735	\$540,297	\$2,378,685	7.7%	4	\$4,252	15
Stevens	\$106,048	\$7,077	\$78,929	\$2,792	\$2,717	\$1,107	\$46,023	\$244,693	0.8%	22	\$5,135	8
Thurston	\$221,629	\$45,594	\$531,194	\$46,412	\$33,325	\$11,710	\$296,516	\$1,186,380	3.8%	7	\$3,864	24
Wahkiakum	\$25,896	\$676	\$5,179	\$293	\$326	\$135	\$4,395	\$36,899	0.1%	37	\$8,110	3
Walla Walla	\$50,558	\$9,412	\$105,857	\$4,978	\$9,659	\$3,096	\$61,211	\$244,771	0.8%	21	\$3,862	25
Whatcom	\$141,587	\$35,347	\$344,778	\$24,772	\$27,316	\$10,849	\$229,873	\$814,521	2.6%	10	\$3,422	37
Whitman	\$43,028	\$7,240	\$58,076	\$11,164	\$2,410	\$5,381	\$47,085	\$174,384	0.6%	25	\$3,577	32
Yakima	\$274,945	\$39,089	\$658,448	\$30,927	\$27,436	\$19,002	\$254,212	\$1,304,058	4.2%	6	\$4,955	9
Washington	\$6,353,026	\$1,193,430	\$13,567,993	\$1,032,760	\$878,854	\$306,144	\$7,761,293	\$31,093,500	100%		\$3,869	

<sup>1</sup> In 2017, legislation was passed to separate children-related programs from DSHS. The new agency in charge of children-related programs is DCYF.

<sup>2</sup> Allocation is based on county of crime occurrence (for prison expenditures) and population distribution (for non-prison expenditures).

<sup>3</sup> Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.

<sup>4</sup> Expenditures are allocated to counties according to the student's original county of residence. For transfer students, allocation is based on the county residence at the time transfer applied for.

<sup>5</sup> Allocation is based on population distribution.

**Table 5. FY 2024 GF-S Expenditures (Allocation Method 2, by Location of Expenditures)**

(\$ in thousands)

County	DSHS+ DCYF <sup>1</sup>	Dept. of Corrections <sup>2</sup>	School Districts <sup>3</sup>	All 4-Year Colleges <sup>4</sup>	All 2-Year Colleges <sup>4</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>5</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
<b>Adams</b>	\$324		\$67,523				\$10,308	\$78,156	0.3%	27	\$3,639	14
<b>Asotin</b>	\$9,333	\$1,050	\$38,751				\$5,150	\$54,284	0.2%	30	\$2,389	26
<b>Benton</b>	\$116,436	\$9,416	\$473,876	\$8,009		\$304	\$20,522	\$628,562	2.0%	8	\$2,885	19
<b>Chelan</b>	\$38,255	\$4,045	\$155,660	\$0	\$16,069	\$3,070	\$26,687	\$243,786	0.8%	21	\$2,962	18
<b>Clallam</b>	\$24,324	\$51,079	\$132,015		\$11,187	\$2,288	\$28,034	\$248,927	0.8%	20	\$3,169	17
<b>Clark</b>	\$182,753	\$16,960	\$931,989	\$30,116	\$41,685	\$5,755	\$98,521	\$1,307,779	4.2%	6	\$2,439	25
<b>Columbia</b>			\$13,123				\$3,035	\$16,158	0.1%	37	\$4,065	7
<b>Cowlitz</b>	\$48,306	\$7,752	\$211,108	\$0	\$16,294	\$3,117	\$24,601	\$311,178	1.0%	16	\$2,732	20
<b>Douglas</b>	\$8,699		\$90,915				\$7,538	\$107,152	0.3%	26	\$2,373	27
<b>Ferry</b>	\$799		\$11,279				\$4,316	\$16,394	0.1%	36	\$2,230	30
<b>Franklin</b>	\$2,971	\$100,663	\$263,084	\$8,009	\$39,418	\$6,253	\$10,950	\$431,347	1.4%	11	\$4,216	4
<b>Garfield</b>	\$0	\$0	\$4,092	\$0	\$0	\$0	\$560	\$4,652	0.0%	39	\$2,001	33
<b>Grant</b>	\$49,547	\$1,898	\$263,084		\$12,410	\$2,219	\$14,527	\$343,684	1.1%	13	\$3,264	15
<b>Grays Harbor</b>	\$29,528	\$82,916	\$131,674		\$8,768	\$1,925	\$33,387	\$288,198	0.9%	18	\$3,723	13
<b>Island</b>	\$6,803	\$210	\$98,873				\$6,851	\$112,737	0.4%	24	\$1,272	39
<b>Jefferson</b>	\$4,223	\$14,125	\$31,614	\$0	\$0	\$0	\$11,064	\$61,026	0.2%	29	\$1,811	35
<b>King</b>	\$1,033,458	\$33,863	\$3,560,197	\$442,051	\$311,182	\$115,165	\$378,717	\$5,874,634	18.9%	2	\$2,470	23
<b>Kitsap</b>	\$90,397	\$5,890	\$426,524		\$30,921	\$3,759	\$39,442	\$596,933	1.9%	9	\$2,086	31
<b>Kittitas</b>	\$19,321	\$212	\$65,452	\$66,139		\$13,761	\$18,817	\$183,702	0.6%	22	\$3,780	12
<b>Klickitat</b>	\$4,307	\$390	\$62,080	\$0	\$0	\$0	\$8,673	\$75,450	0.2%	28	\$3,217	16
<b>Lewis</b>	\$141,692	\$1,880	\$156,696		\$12,757	\$2,547	\$33,351	\$348,924	1.1%	12	\$4,107	5
<b>Lincoln</b>			\$27,156				\$2,896	\$30,052	0.1%	32	\$2,659	21
<b>Mason</b>	\$15,133	\$111,694	\$114,711				\$25,792	\$267,330	0.9%	19	\$3,962	8
<b>Okanogan</b>	\$12,074	\$729	\$136,007	\$0	\$0	\$0	\$21,038	\$169,848	0.5%	23	\$3,932	10
<b>Pacific</b>	\$7,161	\$372	\$34,823				\$7,030	\$49,385	0.2%	31	\$2,062	32
<b>Pend Oreille</b>	\$3,080		\$21,965				\$1,023	\$26,068	0.1%	33	\$1,882	34
<b>Pierce</b>	\$1,596,196	\$99,323	\$1,687,200	\$58,913	\$119,188	\$21,646	\$147,698	\$3,730,164	12.0%	3	\$3,916	11

County	DSHS+ DCYF <sup>1</sup>	Dept. of Corrections <sup>2</sup>	School Districts <sup>3</sup>	All 4-Year Colleges <sup>4</sup>	All 2-Year Colleges <sup>4</sup>	WSAC Financial Aid	All Other Agencies (incl debt svc) <sup>5</sup>	Total Expenditures	% of State Total	Rank	Per Capita Expenditure	Rank
<b>San Juan</b>	\$360	\$0	\$22,685	\$0	\$0	\$0	\$1,805	\$24,850	0.1%	34	\$1,345	38
<b>Skagit</b>	\$43,710	\$1,533	\$228,311		\$24,663	\$2,805	\$33,538	\$334,559	1.1%	14	\$2,510	22
<b>Skamania</b>	\$2,762		\$12,909				\$3,179	\$18,849	0.1%	35	\$1,561	37
<b>Snohomish</b>	\$312,219	\$168,894	\$1,352,425		\$66,505	\$8,216	\$48,632	\$1,956,891	6.3%	5	\$2,257	29
<b>Spokane</b>	\$877,044	\$126,297	\$957,731	\$82,583	\$74,464	\$29,545	\$147,527	\$2,295,191	7.4%	4	\$4,103	6
<b>Stevens</b>	\$14,024	\$580	\$78,929				\$16,230	\$109,763	0.4%	25	\$2,304	28
<b>Thurston</b>	\$1,297,742	\$180,491	\$531,194	\$36,951	\$23,637	\$9,627	\$6,417,458	\$8,497,099	27.3%	1	\$27,678	1
<b>Wahkiakum</b>			\$5,179				\$2,656	\$7,835	0.0%	38	\$1,722	36
<b>Walla Walla</b>	\$17,508	\$154,846	\$105,857	\$0	\$15,640	\$3,936	\$11,723	\$309,511	1.0%	17	\$4,884	3
<b>Whatcom</b>	\$59,789	\$3,267	\$344,778	\$95,090	\$29,970	\$19,030	\$29,012	\$580,937	1.9%	10	\$2,441	24
<b>Whitman</b>	\$7,586		\$58,076	\$204,900		\$41,011	\$2,604	\$314,178	1.0%	15	\$6,445	2
<b>Yakima</b>	\$275,165	\$13,056	\$658,448		\$24,095	\$10,165	\$56,402	\$1,037,331	3.3%	7	\$3,941	9
<b>Washington</b>	<b>\$6,353,026</b>	<b>\$1,193,430</b>	<b>\$13,567,993</b>	<b>\$1,032,760</b>	<b>\$878,854</b>	<b>\$306,144</b>	<b>\$7,761,293</b>	<b>\$31,093,500</b>	<b>100%</b>		<b>\$3,869</b>	

<sup>1</sup> In 2017, legislation was passed to separate children-related programs from DSHS. The new agency in charge of children-related programs is DCYF.

<sup>2</sup> Allocation is based on county of crime occurrence (for prison expenditures) and population distribution (for non-prison expenditures).

<sup>3</sup> Reported by OSPI, with adjustment made to account for the mismatches between county boundaries and school district boundaries.

<sup>4</sup> Expenditures are allocated to counties according to the student's original county of residence. For transfer students, allocation is based on the county residence at the time transfer applied for.

<sup>5</sup> Allocation is based on population distribution.

**Table 6. FY 2024 State Property Taxes, REET Taxes, Sales Taxes, Use Taxes, Public Utility Taxes, and Business and Occupation Taxes, by County**  
(\$ in thousands)

County	State Levy Property Taxes <sup>1</sup>	REET Taxes <sup>2</sup>	Sales Taxes	Use Taxes <sup>4</sup>	PUT Taxes <sup>5</sup>	B&O Taxes <sup>6</sup>	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank based on % Total Taxes	Per Capita Revenue	Rank based on per capita
Adams	\$9,354	\$1,929	\$27,468	\$1,142	\$1,565	\$6,438	\$47,896	0.2%	\$54,413	0.17%	32	\$2,534	36
Asotin	\$6,500	\$1,437	\$30,325	\$480	\$1,656	\$7,731	\$48,129	0.2%	\$54,677	0.18%	31	\$2,406	37
Benton	\$69,065	\$22,246	\$350,764	\$25,104	\$15,874	\$138,645	\$621,698	2.3%	\$706,284	2.27%	9	\$3,242	22
Chelan	\$51,451	\$12,319	\$183,999	\$3,574	\$5,997	\$79,241	\$336,581	1.2%	\$382,375	1.23%	14	\$4,646	5
Clallam	\$36,561	\$8,962	\$116,398	\$1,932	\$5,724	\$76,577	\$246,154	0.9%	\$279,645	0.90%	18	\$3,560	14
Clark	\$232,370	\$70,968	\$725,960	\$27,437	\$39,078	\$371,467	\$1,467,280	5.4%	\$1,666,913	5.36%	5	\$3,108	24
Columbia	\$2,226	\$454	\$6,346	\$343	\$290	\$6,234	\$15,893	0.1%	\$18,055	0.06%	36	\$4,542	6
Cowlitz	\$42,990	\$11,751	\$171,480	\$12,930	\$8,300	\$62,219	\$309,670	1.1%	\$351,803	1.13%	15	\$3,089	25
Douglas	\$22,027	\$4,494	\$98,177	\$10,032	\$3,290	\$28,653	\$166,673	0.6%	\$189,350	0.61%	23	\$4,194	9
Ferry	\$2,258	\$434	\$5,511	\$201	\$536	\$6,385	\$15,325	0.1%	\$17,410	0.06%	37	\$2,369	38
Franklin	\$36,272	\$11,772	\$170,720	\$7,962	\$7,454	\$42,867	\$277,047	1.0%	\$314,741	1.01%	16	\$3,077	26
Garfield	\$1,314	\$198	\$2,650	\$26	\$169	\$2,884	\$7,241	0.0%	\$8,226	0.03%	39	\$3,538	16
Grant	\$48,629	\$9,513	\$231,237	\$17,263	\$7,673	\$52,178	\$366,493	1.3%	\$416,357	1.34%	13	\$3,954	10
Grays Harbor	\$28,980	\$7,266	\$106,073	\$1,978	\$5,640	\$100,491	\$250,428	0.9%	\$284,500	0.91%	17	\$3,676	12
Island	\$55,806	\$12,355	\$107,213	\$1,309	\$6,460	\$319,112	\$502,255	1.8%	\$570,590	1.84%	12	\$6,436	3
Jefferson	\$20,674	\$5,294	\$49,970	\$633	\$2,456	\$119,480	\$198,507	0.7%	\$225,515	0.73%	20	\$6,692	2
King	\$2,052,130	\$518,862	\$5,307,906	\$325,497	\$173,285	\$2,072,717	\$10,450,397	38.2%	\$11,872,244	38.18%	1	\$4,992	4
Kitsap	\$149,086	\$43,465	\$410,248	\$5,764	\$20,847	\$130,769	\$760,179	2.8%	\$863,606	2.78%	8	\$3,019	29
Kittitas	\$34,766	\$10,204	\$107,460	\$1,902	\$3,541	\$31,853	\$189,726	0.7%	\$215,539	0.69%	21	\$4,435	7
Klickitat	\$13,236	\$2,355	\$29,299	\$2,815	\$1,709	\$20,352	\$69,766	0.3%	\$79,258	0.25%	29	\$3,380	17
Lewis	\$37,789	\$8,027	\$135,216	\$3,411	\$6,190	\$45,675	\$236,308	0.9%	\$268,459	0.86%	19	\$3,160	23
Lincoln	\$5,424	\$1,046	\$14,290	\$615	\$823	\$13,491	\$35,689	0.1%	\$40,545	0.13%	34	\$3,588	13
Mason	\$32,264	\$8,035	\$71,955	\$1,135	\$4,917	\$52,178	\$170,484	0.6%	\$193,679	0.62%	22	\$2,870	33

County	State Levy Property Taxes <sup>1</sup>	REET Taxes <sup>2</sup>	Sales Taxes	Use Taxes <sup>4</sup>	PUT Taxes <sup>5</sup>	B&O Taxes <sup>6</sup>	Total State Taxes	Percentage Total	Total Including Allocation of Additional Revenues	County Percentage of State Total	Rank based on % Total Taxes	Per Capita Revenue	Rank based on per capita
Okanogan	\$16,699	\$3,829	\$60,163	\$984	\$3,148	\$31,424	\$116,247	0.4%	\$132,063	0.42%	26	\$3,057	28
Pacific	\$11,773	\$4,292	\$25,075	\$1,138	\$1,745	\$20,539	\$64,562	0.2%	\$73,346	0.24%	30	\$3,062	27
Pend Oreille	\$5,804	\$1,596	\$13,756	\$283	\$1,009	\$17,084	\$39,532	0.1%	\$44,911	0.14%	33	\$3,243	21
Pierce	\$440,011	\$108,509	\$1,434,775	\$42,224	\$69,413	\$667,279	\$2,762,211	10.1%	\$3,138,028	10.09%	2	\$3,294	19
San Juan	\$30,373	\$5,403	\$49,450	\$365	1,346	32,450	\$119,387	0.4%	\$135,630	0.44%	25	\$7,341	1
Skagit	\$71,192	\$15,348	\$257,022	\$8,790	\$9,713	\$149,246	\$511,311	1.9%	\$580,878	1.87%	11	\$4,358	8
Skamania	\$6,198	\$1,283	\$14,741	\$607	\$880	\$6,971	\$30,680	0.1%	\$34,854	0.11%	35	\$2,886	31
Snohomish	\$482,770	\$128,561	\$1,307,346	\$43,140	\$63,183	\$526,007	\$2,551,007	9.3%	\$2,898,089	9.32%	3	\$3,342	18
Spokane	\$196,756	\$54,082	\$891,776	\$28,504	\$40,762	\$531,446	\$1,743,326	6.4%	\$1,980,517	6.37%	4	\$3,540	15
Stevens	\$14,026	\$3,761	\$48,766	\$1,209	\$3,472	\$26,675	\$97,909	0.4%	\$111,230	0.36%	28	\$2,334	39
Thurston	\$134,316	\$35,156	\$484,907	\$13,349	\$22,370	\$190,913	\$881,011	3.2%	\$1,000,878	3.22%	6	\$3,260	20
Wahkiakum	\$1,808	\$1,939	\$3,474	\$45	\$332	\$3,944	\$11,542	0.0%	\$13,112	0.04%	38	\$2,882	32
Walla Walla	\$23,059	\$6,041	\$89,390	\$5,714	\$4,618	\$36,464	\$165,286	0.6%	\$187,774	0.60%	24	\$2,963	30
Whatcom	\$128,312	\$33,130	\$376,158	\$9,437	\$17,342	\$208,557	\$772,936	2.8%	\$878,099	2.82%	7	\$3,689	11
Whitman	\$14,446	\$3,052	\$63,120	\$2,201	\$3,552	\$26,882	\$113,253	0.4%	\$128,662	0.41%	27	\$2,639	34
Yakima	\$69,668	\$14,433	\$332,457	\$7,640	\$19,179	\$156,276	\$599,653	2.2%	\$681,240	2.19%	10	\$2,588	35
<b>Total</b>	<b>\$4,638,383</b>	<b>\$1,193,801</b>	<b>\$13,913,041</b>	<b>\$619,115</b>	<b>\$585,538</b>	<b>\$6,419,794</b>	<b>\$27,369,672</b>	<b>100%</b>	<b>\$31,093,500</b>	<b>100%</b>		<b>\$3,869</b>	

NOTE: All estimates reflect collections for FY 2024, excluding property taxes.

<sup>1</sup> October collections are approximately 47.57% of calendar year (CY) collections; April collections are approximately 52.43% of CY collections.

<sup>2</sup> These figures include only the General Fund REET taxes less the 1.3% local administration fee.

<sup>3</sup> The state sales taxes were allocated to the counties based on FY 2024 local taxable retail sales figures.

<sup>4</sup> The state use taxes were allocated to the counties based on FY 2024 local taxable retail use tax figures, in addition to audit assessments funds.

<sup>5</sup> The PUTs were allocated to the counties based on 2024 population figures because they are typically passed on to the consumer rather than paid by the business.

<sup>6</sup> The B&O taxes were allocated based on employees, by county.

**Table 7. Comparison of FY 2016 and FY 2024 Expenditures and Revenues by County, Method 1**

(\$ in thousands)

County	2016 Expenditures	2024 Expenditures	2016 Expenditures Rank	2024 Expenditures Rank	2016 Tax Revenues	2024 Tax Revenues	2016 Tax Revenue Rank	2024 Tax Revenue Rank	2016 Expend. to Rev. Ratio	2024 Expend. to Rev. Ratio	2016 Expend. to Rev. Rank	2024 Expend. to Rev. Rank
<b>Adams</b>	\$66.0	\$122.1	2	5	\$33.3	\$54.4	21	36	1.98	2.24	3	4
<b>Asotin</b>	\$57.9	\$95.1	16	18	\$33.5	\$54.7	31	37	1.73	1.74	9	9
<b>Benton</b>	\$550.5	\$939.3	6	14	\$467.7	\$706.3	6	22	1.18	1.33	31	14
<b>Chelan</b>	\$209.4	\$340.3	10	20	\$219.6	\$382.4	4	5	0.95	0.89	36	34
<b>Clallam</b>	\$186.2	\$297.4	23	27	\$128.9	\$279.6	26	14	1.44	1.06	17	30
<b>Clark</b>	\$1,243.0	\$2,038.5	9	26	\$869.7	\$1,666.9	27	24	1.43	1.22	18	21
<b>Columbia</b>	\$9.7	\$62.2	19	1	\$7.8	\$18.1	14	6	1.24	3.44	27	1
<b>Cowlitz</b>	\$298.6	\$481.6	7	16	\$202.9	\$351.8	15	25	1.47	1.37	16	12
<b>Douglas</b>	\$112.0	\$189.5	11	17	\$91.5	\$189.3	11	9	1.22	1.00	28	31
<b>Ferry</b>	\$17.1	\$32.7	29	12	\$10.0	\$17.4	25	38	1.72	1.88	11	7
<b>Franklin</b>	\$275.5	\$478.2	5	10	\$157.5	\$314.7	24	26	1.75	1.52	8	11
<b>Garfield</b>	\$6.1	\$19.7	26	2	\$4.8	\$8.2	18	16	1.26	2.40	25	3
<b>Grant</b>	\$297.9	\$485.4	4	11	\$200.4	\$416.4	7	10	1.49	1.17	15	25
<b>Grays Harbor</b>	\$1,92.3	\$322.4	18	19	\$112.1	\$284.5	32	12	1.71	1.13	12	28
<b>Island</b>	\$1,56.1	\$253.7	39	38	\$128.4	\$570.6	33	3	1.22	0.44	29	38
<b>Jefferson</b>	\$57.6	\$91.9	36	39	\$57.7	\$225.5	20	2	1.00	0.41	34	39
<b>King</b>	\$5,092.1	\$8,464.8	25	35	\$8,041.9	\$11,872.2	1	4	0.63	0.71	38	37
<b>Kitsap</b>	\$623.9	\$1,137.4	28	22	\$481.3	\$863.6	23	29	1.30	1.32	22	15
<b>Kittitas</b>	\$101.4	\$173.8	33	33	\$102.5	\$215.5	9	7	0.99	0.81	35	36
<b>Klickitat</b>	\$49.8	\$104.0	30	13	\$41.7	\$79.3	17	17	1.20	1.31	30	16
<b>Lewis</b>	\$206.6	\$333.4	14	23	\$145.1	\$268.5	19	23	1.42	1.24	19	20
<b>Lincoln</b>	\$29.0	\$62.3	15	6	\$15.1	\$40.5	28	13	1.92	1.54	4	10
<b>Mason</b>	\$146.2	\$250.6	32	29	\$77.7	\$193.7	37	33	1.88	1.29	6	19
<b>Okanogan</b>	\$140.8	\$235.3	3	7	\$68.1	\$132.1	30	28	2.07	1.78	1	8
<b>Pacific</b>	\$52.7	\$84.9	21	36	\$31.5	\$73.3	34	27	1.67	1.16	13	26
<b>Pend Oreille</b>	\$30.4	\$50.9	31	31	\$17.6	\$44.9	35	21	1.73	1.13	10	27
<b>Pierce</b>	\$2,312.3	\$3,798.6	12	21	1,804.4	\$3,138.0	13	19	1.28	1.21	23	22

County	2016 Expenditures	2024 Expenditures	2016 Expenditures Rank	2024 Expenditures Rank	2016 Tax Revenues	2024 Tax Revenues	2016 Tax Revenue Rank	2024 Tax Revenue Rank	2016 Expend. to Rev. Ratio	2024 Expend. to Rev. Ratio	2016 Expend. to Rev. Rank	2024 Expend. to Rev. Rank
<b>San Juan</b>	\$31.3	\$126.5	38	4	\$58.5	\$135.6	2	1	0.53	0.93	39	32
<b>Skagit</b>	\$317.6	\$494.1	17	30	\$345.7	\$580.9	3	8	0.92	0.85	37	35
<b>Skamania</b>	\$22.0	\$45.4	37	28	\$15.7	\$34.9	36	31	1.40	1.30	20	18
<b>Snohomish</b>	\$1,870.6	\$3,097.0	24	34	\$1,826.8	\$2,898.1	8	18	1.02	1.07	33	29
<b>Spokane</b>	\$1,403.3	\$2,378.7	8	15	\$1,052.9	\$1,980.5	10	15	1.33	1.20	21	23
<b>Stevens</b>	\$106.7	\$244.7	22	8	\$53.4	\$111.2	38	39	2.00	2.20	2	5
<b>Thurston</b>	\$708.1	\$1,186.4	20	24	\$569.1	\$1,000.9	12	20	1.24	1.19	26	24
<b>Wahkiakum</b>	\$8.6	\$36.9	34	3	\$4.8	\$13.1	39	32	1.78	2.81	7	2
<b>Walla Walla</b>	\$161.1	\$244.8	13	25	\$107.4	\$187.8	22	30	1.50	1.30	14	17
<b>Whatcom</b>	\$503.7	\$814.5	27	37	\$483.1	\$878.1	5	11	1.04	0.93	32	33
<b>Whitman</b>	\$98.6	\$174.4	35	32	\$77.4	\$128.7	16	34	1.27	1.36	24	13
<b>Yakima</b>	\$826.4	\$1,304.1	1	9	\$431.0	\$681.2	29	35	1.92	1.91	5	6
<b>Washington</b>	<b>\$18,579</b>	<b>\$31,094</b>			<b>\$18,579</b>	<b>\$31,094</b>			<b>1.00</b>	<b>1.00</b>		

Note: Rank 1 = Highest Rank

# Comparison of 2016 and 2024 County Expenditures and Revenues

Changes in both expenditures and revenues have caused changes in county rankings between fiscal years 2016 and 2024. Some of these changes are dramatic. Expenditures per capita statewide have increased from \$2,586 in fiscal year 2008 to \$3,869 in fiscal year 2024.

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

County	FY 2016 Rank	FY 2024 Rank	Main Reasons for Change
Columbia	27	1	Expenditures increased faster than revenues, and expenditures exceed tax revenues.
Garfield	25	3	Expenditures increased faster than revenues, and expenditures exceed tax revenues.
Benton	31	14	Expenditures increased faster than revenues, and expenditures exceed tax revenues.
Pend Oreille	10	27	Revenue collections expanded faster than expenditures though expenditures still exceed revenues.
Grays Harbor	12	28	Revenue collections expanded faster than expenditures though expenditures still exceed revenues.
Klickitat	30	16	Expenditures increased faster than revenues, and expenditures exceed tax revenues.

The largest shift in ranking was for Columbia County, which shifted from having the 27<sup>th</sup> highest expenditures/revenues ratio in fiscal year 2016 (1.27) to the highest in fiscal year 2024 (3.44). Columbia County had a faster increase in expenditures from 2016–24 in conjunction with an increase in revenues. The largest impact on Columbia’s expenditure/revenue ratio was a sharp increase in DSHS, DCYF, and school district expenses.

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.

In 2024, Columbia County had the highest ratio at 3.44, meaning it spends more than three times its annual tax revenue, up from 1.24 in 2016. Similarly, Wahkiakum (2.81) and Garfield (2.40) also climbed into the top three, with expenditures far outpacing their revenue collections. On the opposite end, Jefferson (0.41) and Island (0.44) counties collected more than double the revenue they spent. Jefferson's drop from 1.00 to 0.41 is particularly notable. San Juan County, while still below 1.0, saw an increase in its ratio from 0.53 to 0.93.

# Expenditures Greater or Less Than Revenues?

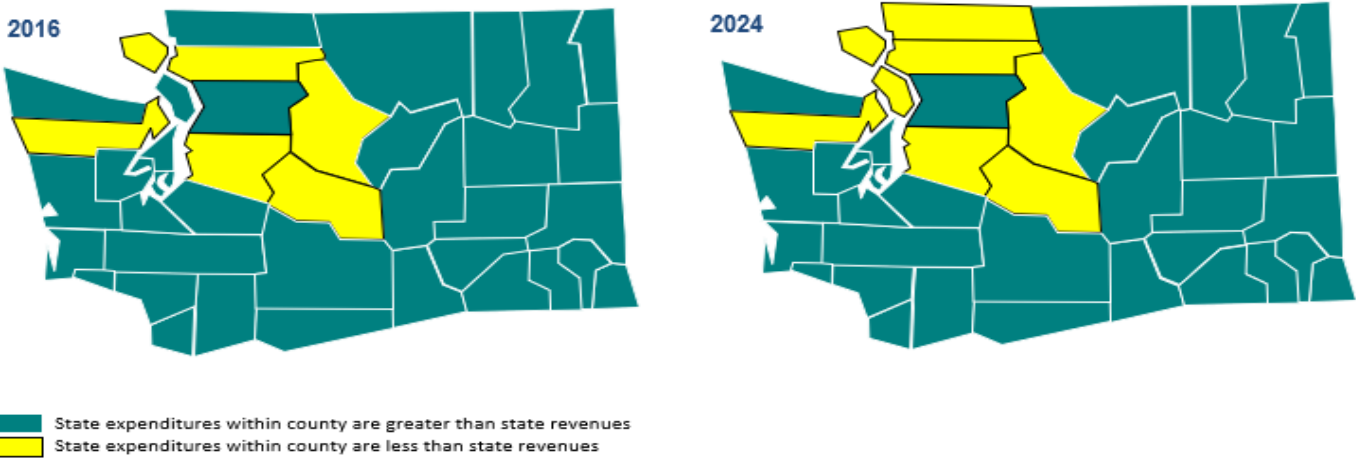
From 2016 to 2024 Island and Whatcom Counties changed position on the expenditures/revenue scale:

County	FY 2016 Ratio	FY 2024 Ratio	Main Reasons for Change
Island	1.22	0.44	A larger increase in revenues relative to expenditures.
Whatcom	1.04	0.93	Increases in sales and B&O taxes exceeded by increased DSHS/DCYF and other agency expenditures.

Between 2016 and 2024, two counties in Washington state transitioned from spending more than revenues to collecting more than they spend. **Island County** reduced its expenditure-to-revenue ratio from **1.22 to 0.44**, meaning it now collects more than twice in state tax revenue than it spends. This shift suggests strong growth in the county's tax base. **Whatcom County** also moved from a slight deficit (**1.04**) to a modest surplus (**0.93**). Notably, no counties transitioned in the opposite direction during this period.

The following maps show which counties have state operating expenditures greater than state 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



**Office of Financial Management**

P.O. Box 43214 • Olympia, WA • 98504-3113

Phone: 360-902-0599