

2005 STUDY ON LAND USE AND LOCAL GOVERNMENT FINANCE

Prepared by

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Research Division of the Washington State Department of
Revenue under the direction of the Washington State
Office of Financial Management

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TO: The Honorable Jim Kastama, Chair
Senate Government Operations & Elections Committee

The Honorable Geoff Simpson, Chair
House Local Government Committee

FROM: Victor A. Moore, Director 

SUBJECT: 2005 STUDY ON LAND USE AND LOCAL GOVERNMENT FINANCE

The 2004 Supplemental Operating Budget required the Office of Financial Management (OFM) to study how current trends in city and county revenue sources and expenditures impact land use decisions by local governments and their ability to meet the goals of the Growth Management Act.

The information presented in this study was compiled by Dr. William Beyers of the University of Washington and the Washington State Department of Revenue under the direction of Dr. Irv Lefberg, Chief of Forecasting, at OFM. If you, your committee members, or your staff have any questions about this report, please contact Dr. Lefberg at (360) 902-0590.

cc: Governor Christine Gregoire
Senate Government Operations & Elections Committee Members
House Local Government Committee Members



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Chapter 1: Executive Summary and Study Overview

This report responds to a request from the Washington State Legislature for the Office of Financial Management (OFM) to undertake a study of local government finances in the context of the Growth Management Act (GMA), with a specific focus on the impact of annexations and incorporations. For the main part of the study, reported in Chapters 2 through 4, a sample of cities and counties in Washington State were selected for inclusion through consultations by Department of Community, Trade and Economic Development (CTED) with the Associations of Washington Cities and Counties. Counties included in this study were Asotin, Clallam, Clark, Pierce, Spokane, and Yakima. Cities included were Asotin, Clarkston, Forks, Port Angeles, Sequim, Battle Ground, Camas, Vancouver, Washougal, Yacolt, Bonney Lake, Puyallup, Steilacoom, Tacoma, University Place, Deer Park, Fairfield, Medical Lake, Spokane, Spokane Valley, Granger, Harrah, Selah, Toppenish, and Yakima.

The cities and counties included in this study have had varied records of annexations and incorporations over the 1994-2003 study time period. This time period was selected because Growth Management Plans were adopted by most of these jurisdictions in about 1994. There are varying reports of impacts of annexations and incorporations on local government finances as a result of this study. Some jurisdictions, such as the City of Yakima and the City of Battle Ground, have grown primarily through annexations, while other jurisdictions have had no growth and no annexations.

Given the limited time and resources for the conduct of the study, it was necessary to draw a sample of counties and cities. We cannot know from this study if its findings are representative of trends in cities and county governments in the other thirty-three counties in Washington State, and in cities located in the case study counties that were not included in this study.

The study brought together public data on local government revenues and expenditures, populations, and annexations and incorporations. The tables and figures in Chapter 3 as well as Appendix I present these data. A key objective of the study was to determine the apparent effect of annexations and incorporations on the finances of local governments included in the study. A general presumption at the outset of the study was that annexations or incorporations would lead to reduced revenues and expenditures of county governments, and to increased revenues and expenditures by city governments. The evidence presented in Chapter 3 indicates that with a few exceptions it is not easy to observe these expected relationships. In the case of very large annexations or incorporations (such as in the City of Vancouver or the City of Spokane Valley), it would be expected that such impacts would be observed. However, in the case of Clark County the framework that allocated service provision by cities to areas inside Urban Growth Boundaries masks such effects. The City of Spokane Valley has been incorporated too recently to allow observation of impacts on Spokane County finances.

Table 32 at the end of Chapter 3 documents the diversity of growth experiences for cities and counties in Washington State, complicating the presumption stated above. This table makes it clear that general government revenues and expenditures have moved as “expected,” and that it is capital and debt related revenues and expenditures that have been the volatile component of local government budgets. Local governments also identified a wide variety of factors associated with their finances, including unfunded state and federal mandates, spillover effects of statewide initiatives, and rising insurance and health care costs. Local government revenues for taxes and services/fees, and spending on general expenditures and utilities have tended to track population change in these local government jurisdictions, including annexations and incorporations. Other revenues and expenditures from capital related revenue sources and expenditures exhibit much more variation, and show little relationship with annexations and incorporations.

Chapter 1: Executive Summary and Study Overview

There has not been sufficient detail available regarding these capital and debt related revenues and expenditures to determine their systematic magnitude with respect to annexation and incorporation activity. Table 32 makes it clear that these variations in revenues and expenditures have been observed in both rapidly growing jurisdictions, as well as in those without significant growth.

The survey of local governments reported in Chapter 4 provides confirmation of many of the observations made in Chapter 3. This survey generally finds that annexations have not been a major factor in local government finances, compared to the larger impacts of statewide initiatives such as I-695 that repealed the state motor vehicle excise tax and I-747 that limited growth in property taxes, general population growth, and economic development. This survey found that there were many other contextual factors that were regarded by local governments as more significant impacts on their finances than incorporations and annexations, including unfunded mandates from the state and federal government, additional impacts of statewide initiatives, and the rising costs of factors such as health care for local government employees.

About two-thirds of the jurisdictions are using impact fees as allowed by RCW 82.02, to help pay for growth. Some of the jurisdictions not levying impact fees are considering their adoption. Impact fees are most commonly used for parks, open space, and recreation facilities, school facilities and renovations, and for street and road improvement.

While the general direction of these comments is to suggest that annexations are not important to local government finances, in reality they are important. They must be seen as just one of the factors to be considered in understanding the local government finance picture in Washington State. Jurisdictions such as the City of Yakima, the City of Vancouver, the City of Battle Ground, the City of Spokane Valley, and the City of University Park owe almost all (or all) of their growth to annexations and incorporations. In most cases their revenues (and expenditures) have been dramatically impacted by these land use actions. We have many other communities in which these land use actions have not been important over the study period, but in which there have been significant finance impacts associated with other factors.

A major factor not considered in this study is the way in which local government services and finances are organized in specific jurisdictions. Some cities and counties included in this study provide services, such as electrical power, water, sewer, and other utilities. In other cases these services are provided by special districts (such as water or sewer districts), or private service providers (such as private electrical power providers). These institutional arrangements have a significant impact on the mix and magnitude of local government finance revenues and expenditures. Further research could be undertaken to sort out in these case study communities how these institutional arrangements have been related to their revenues and expenditures, in the context of annexations and incorporations.

This study also contains three chapters that more generally address local government funding. Chapter 5 discusses existing sources of local government tax revenue and any unused capacity for those sources. Chapter 6 briefly summarizes legislation passed by the 2005 Legislature that will provide additional revenues for local governments. Chapter 7 takes a look at a few selected funding mechanisms that other states utilize to fund their local governments.

Chapter 2: Goals of the Study

This study was undertaken in response to a mandate passed by the Washington State Legislature in the 2003-2005 sessions. This mandate called for the following study, is undertaken by the Office of Financial Management (OFM):

“...to study land use and local government finance and make recommendations on the impact that current trends in city and county revenue sources and expenditures may have on land use decisions made by counties and cities in meeting goals of the growth management act. Among the areas to be studied: Local government revenue sources and expenditures over the past decade; the relationship between local government finances and land use decisions including commercial, residential, and industrial development; cooperation or competition of adjoining jurisdictions over land use and annexation; the relationship of new development has to existing commercial and residential areas and its effect on a community’s infrastructure and quality of life. The study shall include recommendations for state and local government fiscal partnerships that encourage cooperation among jurisdictions to meet the goals of the growth management act, and how the state and local government fiscal structure can better meet the responsibilities of providing services to citizens and meeting the goals of the growth management act.”

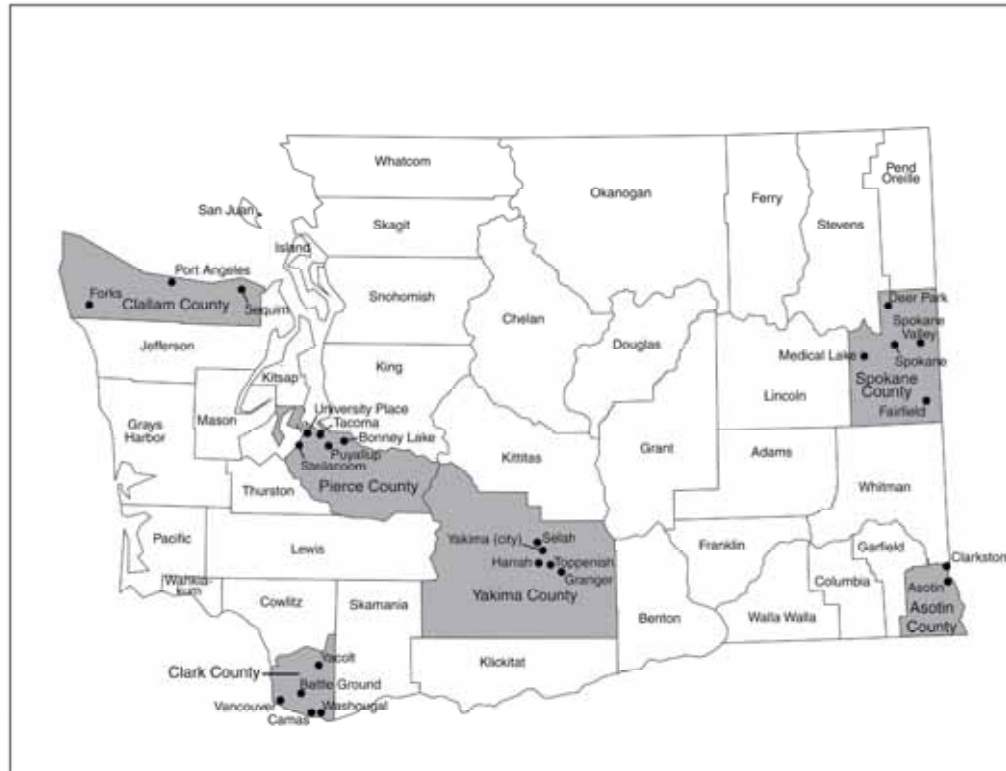
OFM asked the University of Washington (UW) to help with part of this legislative request, and the main portions of this report is the result of that request. Specifically, the UW agreed to provide a quantitative assessment of local government finances in a selected set of counties and cities, with an emphasis on the role of annexations and incorporations that were anticipated under the Washington State Growth Management Act. A key goal of this project was to ascertain fiscal impacts of annexations and incorporations on selected local governments that have been implementing the Growth Management Act.

In approaching this project, the UW has focused on the following questions. What have been the revenue and expenditure trends in local governments since adoption of growth management plans? Most of these plans were phased in about 1994, after adoption of the GMA in 1990. How have annexations and incorporations played into the local government revenue and expenditure picture? What other factors appear to have been important in interpreting local government revenue and expenditure trends?

The UW contractors worked with OFM, CTED, and the Department of Revenue (DOR) in framing this study. CTED helped determine the case study counties and cities that have been included in this study, through consultation with the Association of Washington Cities and the Association of Washington Counties. Figure 1 shows their location; the selected counties have a gray tone, and the selected cities are named. They were chosen for a variety of reasons. They are located in both Eastern and Western Washington. Some have had rapid growth due to incorporations and annexations, but that is not the case with all jurisdictions included in this study.

Chapter 2: Goals of the Study

Figure 1 Case Study Counties and Cities



This report is divided into two broad sections, and it includes several appendices. The first section is based on the data gathered by the UW for the selected counties and cities from the Washington State Auditor's Local Government Financial Reporting System and a survey of the selected jurisdictions. Chapter 3 contains a detailed report of data from the Washington State Auditor with regard to revenues and expenditures for the local governments included in this study. This chapter of the report includes many graphs and tables, which report on the variety of trends being experienced by the case study local governments. The intent of this part was to look at trends in local government revenues and expenditures over the 1994-2003-time period, and to try to ascertain to what extent these trends were correspondent with annexations and incorporations associated with the Growth Management Act. A secondary intent was to determine other factors associated with local government finances. We have approached this secondary intent in two ways. First, we have interpreted the Auditor's statistics, to the best of our ability, in the context of annexations and incorporations occurring during the study time period. Second, we have asked the local governments included in this study to tell us how important annexations and incorporations have been in comparison to other factors, in understanding their finances.

Chapter 4 presents results of the survey. Some conclusions regarding the local government finance data and the survey are drawn in Chapter 8.

Other sections of the study present additional other information related to local government financing. Chapter 5 discusses existing sources of local government tax revenue and any unused capacity for those sources. Chapter 6 briefly summarizes legislation passed by the 2005 Legislature that will provide additional revenues for local governments. Chapter 7 takes a look at a few selected funding mechanisms that other states utilize to fund their local governments.

Appendix I presents more detailed revenue and expenditure statistics for each jurisdiction than is included in the tables in Chapter 3. Appendix II includes verbatim responses from the local governments that participated in the survey.

Chapter 3: Local Government Finance Trends in Case Study

This chapter of the study presents in graphic and tabular form statistics regarding revenues and expenditures, as well as statistics regarding population, annexations, and incorporations for each case study jurisdiction. The revenue and expenditure information contained in this chapter of the report is aggregated from the more detailed information that is contained in Appendix I. The revenue and expenditure statistics were obtained from the Washington State Auditor's website. The population, annexation, and incorporation statistics were obtained from the Washington State Office of Financial Management website.

For each jurisdiction, a brief narrative summarizes revenue and expenditure trends, as well as population trends and annexation or incorporation activity. After presenting these statistics and the narratives, a summary section provides an overview of the trends documented in this study.

UNINCORPORATED ASOTIN COUNTY

Unincorporated Asotin County had a population gain of about 1,000 persons over the 1994-2003 studies time period, an increase of 9%. Most of this population growth came in the 1994-1997-time period; after 1997 population in unincorporated Asotin County has remained more or less unchanged. There were no significant annexations or incorporations during the study time period.

Revenues and expenditures of the county government increased between 1994 and 1997 (see Figure 2), then declined, but had a sharp increase in 2001 through 2003. Taxes and fees have increased modestly, while rents and intergovernmental revenues, and debt proceeds have had greater volatility (see Figure 3). On the expenditure side, general expenditures have trended smoothly (taxes and fees), while capital expenses have had considerable volatility (see Figure 4), and are the primary contributor to the up and down trends in overall expenditures depicted in Table 1 and Figure 1.

Figure 2 Revenue and Expenditure Trends in Unincorporated Asotin County

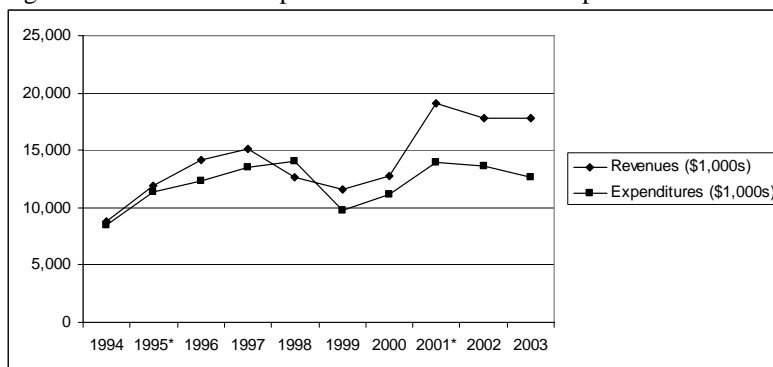


Figure 3 Revenue and Population Trends in Unincorporated Asotin County

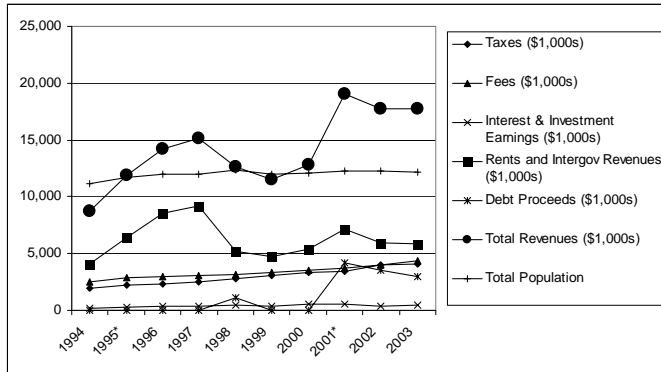
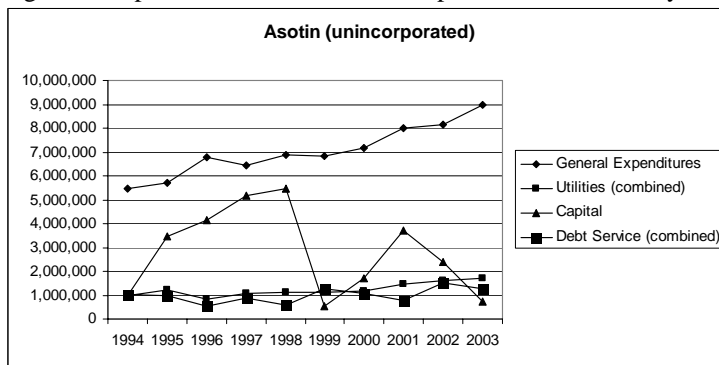


Figure 4 Expenditure Trends in Unincorporated Asotin County



Chapter 3: Local Government Finance Trends in Case Study

Table 1 - Revenue, Expenditure, Population and Annexation Trends in Unincorporated Asotin County

| | 1994 | 1995* | 1996 | 1997 | 1998 | 1999 | 2000 | 2001* | 2002 | 2003 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Revenues: | | | | | | | | | | |
| Taxes (\$1,000s) | 1,948 | 2,206 | 2,302 | 2,539 | 2,776 | 3,069 | 3,388 | 3,463 | 3,990 | 4,096 |
| Fees (\$1,000s) | 2,536 | 2,927 | 2,967 | 3,071 | 3,184 | 3,348 | 3,525 | 3,734 | 3,992 | 4,394 |
| Interest & Investment Earnings (\$1,000s) | 222 | 311 | 367 | 411 | 424 | 370 | 543 | 550 | 365 | 442 |
| Rents and Intergov Revenues (\$1,000s) | 4,049 | 6,416 | 8,524 | 9,157 | 5,176 | 4,774 | 5,346 | 7,154 | 5,917 | 5,879 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 35 | 0 | 1,125 | 0 | 0 | 4,197 | 3,499 | 2,952 |
| Total Revenues (\$1,000s) | 8,755 | 11,859 | 14,195 | 15,178 | 12,685 | 11,561 | 12,801 | 19,097 | 17,763 | 17,763 |
| Expenses (\$1,000): | | | | | | | | | | |
| General Expenditures | 5,461 | 5,727 | 6,791 | 6,418 | 6,884 | 6,846 | 7,155 | 7,986 | 8,163 | 8,968 |
| Utilities (combined) | 976 | 1,230 | 838 | 1,066 | 1,146 | 1,118 | 1,168 | 1,472 | 1,601 | 1,699 |
| Capital | 996 | 3,453 | 4,164 | 5,191 | 5,475 | 515 | 1,730 | 3,697 | 2,372 | 719 |
| Debt Service (combined) | 1,032 | 970 | 522 | 864 | 588 | 1,291 | 1,057 | 785 | 1,523 | 1,265 |
| Total Expenditures | 8,465 | 11,380 | 12,315 | 13,538 | 14,094 | 9,770 | 11,111 | 13,939 | 13,660 | 12,651 |
| Annexed acres | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| Unincorporated population | 11,134 | 11,754 | 11,985 | 12,022 | 12,321 | 11,968 | 12,119 | 12,225 | 12,245 | 12,195 |
| Change: unincorporated population | 0 | 620 | 231 | 37 | 299 | -353 | 151 | 106 | 20 | -50 |
| Percent growth: unincorporated population | 0% | 6% | 2% | 0% | 2% | -3% | 1% | 1% | 0% | 0% |
| Total county population | 19279 | 19574 | 20053 | 20273 | 20784 | 20614 | 20551 | 20700 | 20700 | 20600 |
| Change total county population | 0 | 295 | 479 | 220 | 511 | -170 | -63 | 149 | 0 | -100 |
| Percent growth: total county population | 0.0% | 1.5% | 2.4% | 1.1% | 2.5% | -0.8% | -0.3% | 0.7% | 0.0% | -0.5% |

CITY OF ASOTIN

The City of Asotin has grown by about 100 persons over the study period, an expansion of about 10%. It had no annexations during this time period. Most of the population growth came early in the study period, and the city has had essentially no population growth since 1996, as documented in Table 2.

Revenues and expenditures of the city have had considerable fluctuation, as indicated in Figures 5, 6, and 7. Taxes and fees, and general expenditures and utilities have had a relatively smooth trend. In contrast, rents and intergovernmental revenues and capital outlays have had considerable fluctuation (debt service shows a single sharp increase in 1995).

Figure 5 Revenue and Expenditure Trends in the City of Asotin

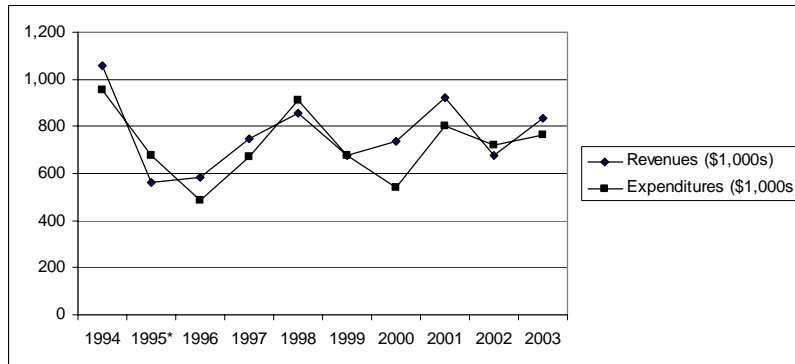


Figure 6 Revenue and Population Trends in the City of Asotin

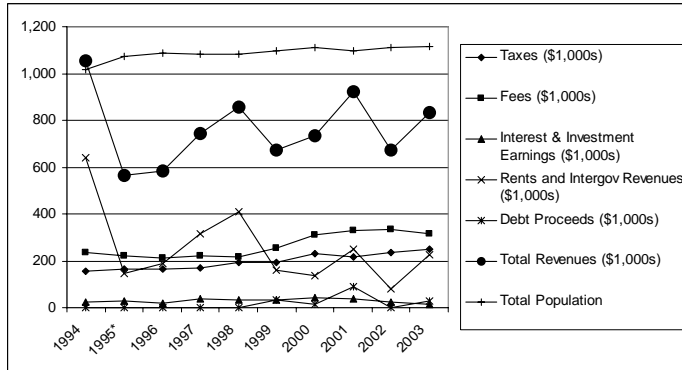
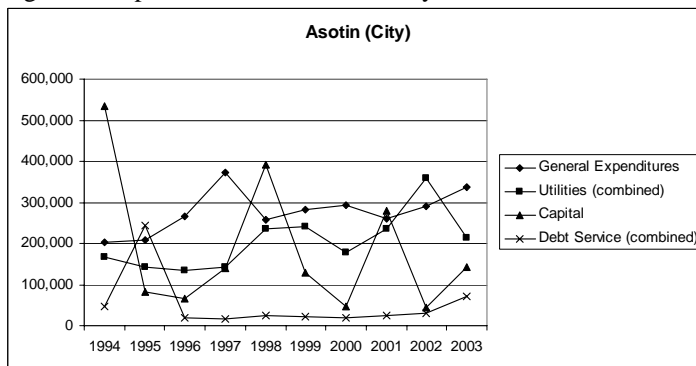


Figure 7 Expenditure Trends in the City of Asotin



Chapter 3: Local Government Finance Trends in Case Study

Table 2 Revenue, Expenditure, Population and Annexation Trends in the City of Asotin

| | 1994 | 1995* | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Revenue: | | | | | | | | | | |
| Taxes (\$1,000s) | 157 | 167 | 165 | 170 | 192 | 194 | 230 | 215 | 235 | 249 |
| Fees (\$1,000s) | 238 | 221 | 210 | 223 | 219 | 253 | 308 | 330 | 336 | 316 |
| Interest & Investment Earnings (\$1,000s) | 23 | 29 | 20 | 39 | 34 | 34 | 43 | 37 | 22 | 14 |
| Rents and Intergov Revenues (\$1,000s) | 639 | 146 | 188 | 314 | 410 | 161 | 138 | 252 | 82 | 224 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 0 | 0 | 0 | 31 | 16 | 89 | 0 | 30 |
| Total Revenues (\$1,000s) | 1,056 | 563 | 583 | 745 | 855 | 674 | 735 | 923 | 675 | 833 |
| General Expenditures (\$1,000) | 203 | 209 | 266 | 372 | 257 | 283 | 294 | 259 | 291 | 336 |
| Utilities (combined) | 168 | 144 | 133 | 142 | 237 | 241 | 178 | 237 | 358 | 214 |
| Capital | 536 | 83 | 67 | 140 | 392 | 129 | 46 | 279 | 43 | 141 |
| Debt Service (combined) | 46 | 243 | 20 | 17 | 24 | 21 | 20 | 25 | 30 | 72 |
| Total Expenses | 952 | 679 | 485 | 671 | 910 | 675 | 537 | 800 | 722 | 764 |
| Annexed acres | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 1,017 | 1,072 | 1,086 | 1,083 | 1,081 | 1,095 | 1,110 | 1,095 | 1,110 | 1,115 |
| Change: total population | 0 | 55 | 14 | -3 | -2 | 14 | 15 | -15 | 15 | 5 |
| Percent growth: total population | 0.0% | 5.4% | 1.3% | -0.3% | -0.2% | 1.3% | 1.4% | -1.4% | 1.4% | 0.5% |

CITY OF CLARKSTON

The city of Clarkston had a stable population over the study time period. It had growth of several hundred people in the late 1990's, but population has declined since 1999. There have been no significant annexations of population, although 30 acres were annexed in 2001.

Revenues and expenditures by the City of Clarkston have been quite steady, as reported in Figures 8, 9, and 10, as well as in Table 3. There have been no sharp fluctuations in sources of revenue. Expenses have shown some fluctuations for capital costs, but other expense categories have moved smoothly (see Figure 10 and Table 3).

Figure 8 Revenue and Expenditure Trends in the City of Clarkston

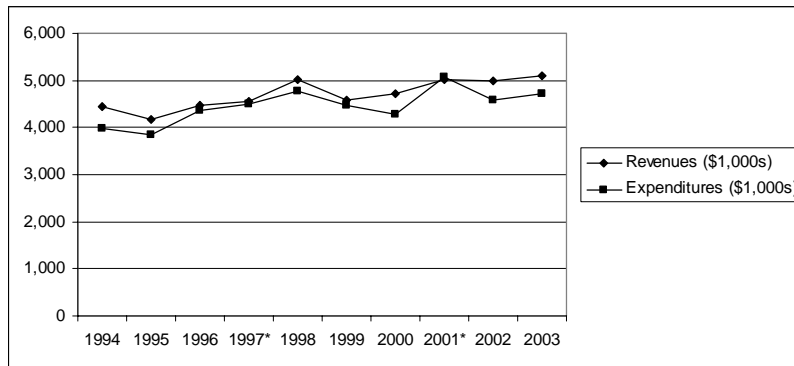


Figure 9 Revenue and Population Trends in the City of Clarkston

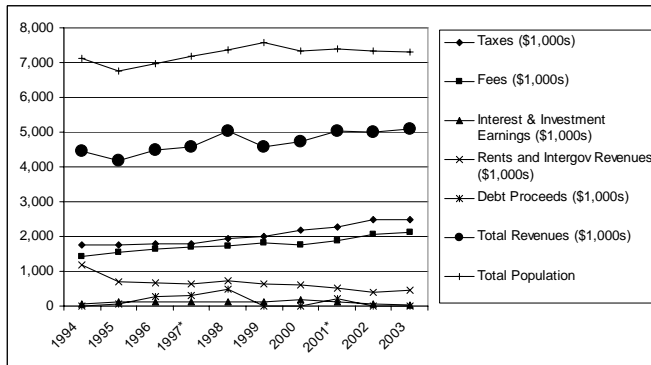
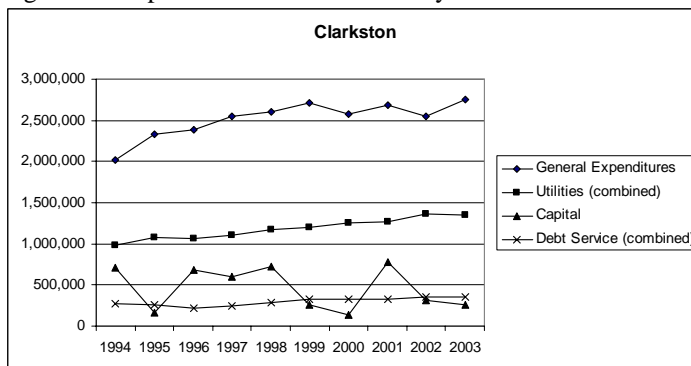


Figure 10 Expenditure Trends in the City of Clarkston



Chapter 3: Local Government Finance Trends in Case Study

Table 3 Revenue, Expenditure, Population and Annexation Trends in the City of Clarkston

| | | | | | | | | | | |
|---|-------|--------|-------|-------|-------|-------|--------|-------|-------|-------|
| Revenues: | 1994 | 1995 | 1996 | 1997* | 1998 | 1999 | 2000 | 2001* | 2002 | 2003 |
| Taxes (\$1,000s) | 1,761 | 1,760 | 1,799 | 1,797 | 1,950 | 1,994 | 2,179 | 2,281 | 2,487 | 2,477 |
| Fees (\$1,000s) | 1,421 | 1,540 | 1,631 | 1,695 | 1,725 | 1,805 | 1,762 | 1,887 | 2,055 | 2,121 |
| Interest & Investment Earnings (\$1,000s) | 67 | 131 | 118 | 131 | 131 | 131 | 174 | 121 | 58 | 43 |
| Rents and Intergov Revenues (\$1,000s) | 1,192 | 685 | 669 | 638 | 721 | 648 | 603 | 518 | 391 | 463 |
| Debt Proceeds (\$1,000s) | 0 | 64 | 262 | 306 | 494 | 0 | 0 | 225 | 0 | 0 |
| Total Revenues (\$1,000s) | 4,441 | 4,180 | 4,479 | 4,567 | 5,021 | 4,578 | 4,719 | 5,032 | 4,991 | 5,104 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 2,022 | 2,332 | 2,381 | 2,556 | 2,605 | 2,708 | 2,580 | 2,692 | 2,552 | 2,756 |
| Utilities (combined) | 1,691 | 1,245 | 1,756 | 1,704 | 1,899 | 1,452 | 1,386 | 2,050 | 1,673 | 1,618 |
| Capital | 82 | 81 | 54 | 68 | 77 | 98 | 86 | 83 | 81 | 75 |
| Debt Service (combined) | 267 | 266 | 223 | 244 | 280 | 325 | 326 | 331 | 359 | 356 |
| Total Expenditures | 3,980 | 3,843 | 4,359 | 4,504 | 4,784 | 4,485 | 4,291 | 5,072 | 4,584 | 4,730 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 29.9 | 0.0 | 0.0 |
| Annexed population | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 0.0 |
| Total population | 7,128 | 6,748 | 6,982 | 7,168 | 7,369 | 7,565 | 7,337 | 7,380 | 7,345 | 7,290 |
| Change: total population | 0.0 | -380.0 | 234.0 | 186.0 | 201.0 | 196.0 | -228.0 | 43.0 | -35.0 | -55.0 |
| Percent growth: total population | 0.0% | -5.3% | 3.5% | 2.7% | 2.8% | 2.7% | -3.0% | 0.6% | -0.5% | -0.7% |

UNINCORPORATED CLALLAM COUNTY

Clallam County had overall population growth of 7.6% during the study period, but unincorporated Clallam County has expanded more rapidly, with 10% growth between 1994 and 2003. Table 4 indicates that there were annexations in every year of the study period, but the number of people involved was small compared to the overall change in population in unincorporated Clallam County.

Revenues and expenditures in unincorporated Clallam County have grown steadily, as reported in Figure 11 and Table 4. Taxes, rents, and intergovernmental revenues were the primary sources of revenue; taxes have increased steadily, while intergovernmental revenues and rents have exhibited some fluctuation in magnitude, as indicated in Figure 12 and Table 4. Expenditures were dominated by general expenditures, as reported in Figure 13, which have trended upward parallel to revenues over the study period.

Figure 11 Revenue and Expenditure Trends in Unincorporated Clallam County

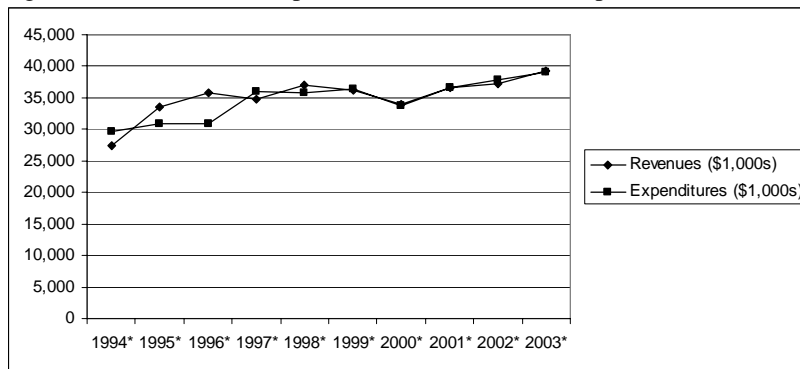


Figure 12 Revenue and Population Trends in Unincorporated Clallam County

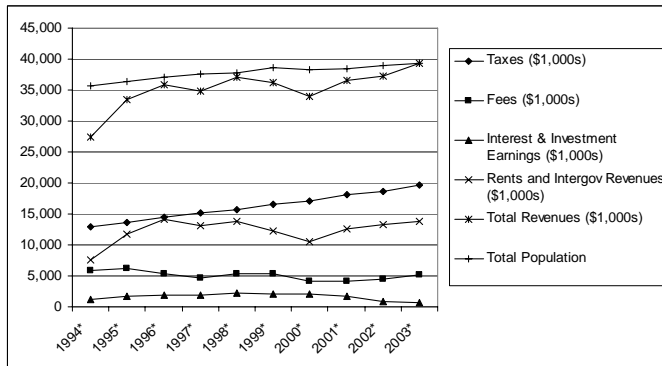
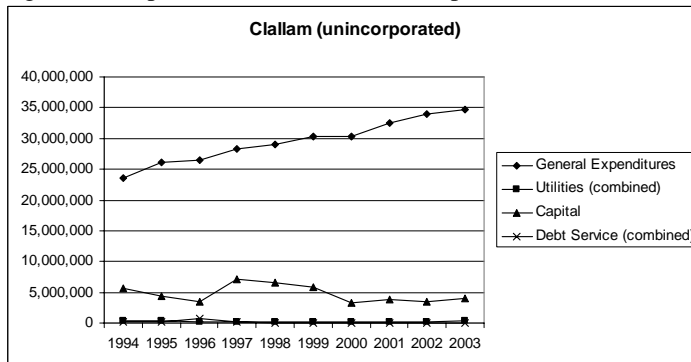


Figure 13 Expenditure Trends in Unincorporated Clallam County



Chapter 3: Local Government Finance Trends in Case Study

Table 4 Revenue, Expenditure, Population and Annexation Trends in Unincorporated Clallam County

| Revenues: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003* |
|---|--------|--------|--------|--------|---------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 12,859 | 13,653 | 14,464 | 15,193 | 15,770 | 16,524 | 17,062 | 18,093 | 18,647 | 19,640 |
| Fees (\$1,000s) | 5,916 | 6,285 | 5,428 | 4,627 | 5,366 | 5,386 | 4,222 | 4,216 | 4,502 | 5,213 |
| Interest & Investment Earnings (\$1,000s) | 1,145 | 1,740 | 1,849 | 1,959 | 2,184 | 2,102 | 2,137 | 1,779 | 901 | 652 |
| Rents and Intergov Revenues (\$1,000s) | 7,552 | 11,779 | 14,060 | 13,072 | 13,728 | 12,174 | 10,570 | 12,523 | 13,268 | 13,805 |
| Total Revenues (\$1,000s) | 27,471 | 33,457 | 35,801 | 34,851 | 37,049 | 36,185 | 33,990 | 36,611 | 37,317 | 39,310 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 23,602 | 26,092 | 26,451 | 28,354 | 29,098 | 30,387 | 30,346 | 32,568 | 34,038 | 34,720 |
| Utilities (combined) | 306 | 296 | 198 | 203 | 193 | 182 | 217 | 242 | 250 | 281 |
| Capital | 5,601 | 4,402 | 3,444 | 7,145 | 6,569 | 5,814 | 3,205 | 3,886 | 3,526 | 4,006 |
| Debt Service (combined) | 138 | 153 | 790 | 226 | 33 | 21 | 15 | 5 | 31 | 28 |
| Total Expenditures | 29,649 | 30,943 | 30,883 | 35,928 | 35,894 | 36,405 | 33,783 | 36,701 | 37,846 | 39,034 |
| Annexed acres | 79.9 | 201.2 | 273.8 | 43.3 | 2,027.7 | 65.8 | 6.0 | 251.5 | 28.5 | 60.2 |
| Annexed population | 32 | 26 | 56 | 8 | 43 | 0 | 0 | 22 | 0 | 19 |
| Unincorporated population | 35,719 | 36,414 | 37,068 | 37,572 | 37,751 | 38,653 | 38,328 | 38,519 | 38,970 | 39,265 |
| Change: unincorporated population | 0 | 695 | 654 | 504 | 179 | 902 | -325 | 191 | 451 | 295 |
| Percent growth: unincorporated population | 0.0% | 1.9% | 1.8% | 1.4% | 0.5% | 2.4% | -0.8% | 0.5% | 1.2% | 0.8% |
| Total population | 60,691 | 61,461 | 62,343 | 62,889 | 63,444 | 64,365 | 64,179 | 64,454 | 64,900 | 65,300 |
| Change: total population | 0.0 | 770 | 882 | 546 | 555 | 921 | -186 | 275 | 446 | 400 |
| Percent growth: total population | 0.0% | 1.3% | 1.4% | 0.9% | 0.9% | 1.5% | -0.3% | 0.4% | 0.7% | 0.6% |

CITY OF FORKS

The City of Forks had no population change over the 1994-2003-study period. The city has annexed land and population in most years of the study time period, increasing its area by 515 acres. However, there were only 105 people (about 3% of Forks 2003 population) residing on these lands at the time of their annexation.

Mirroring the stable population, revenues and expenditures by the City of Forks have also been stable over most of the study time period, as reported in Figure 14 and Table 5. In the year 2002 revenues showed a large increase, related to a strong increase in debt proceeds and intergovernmental revenues. Taxes and fees in Forks have increased gradually, from \$1.3 million in 1994 to \$2.3 million in 2003. General expenditures have moved in parallel, rising from \$1.1 million in 1994 to \$1.9 million in 2003, as reported in Figures 15 and 16. Debt service jumped dramatically in 2003, from about \$.1 million over most of the study period, to \$1.4 million.

Figure 14 Revenue and Expenditure Trends in the City of Forks

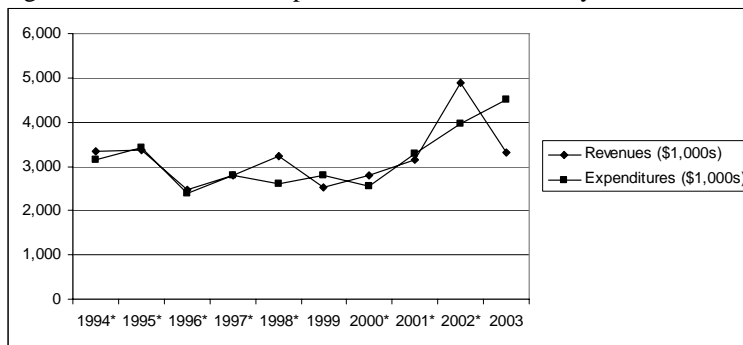


Figure 15 Revenue and Population Trends in the City of Forks

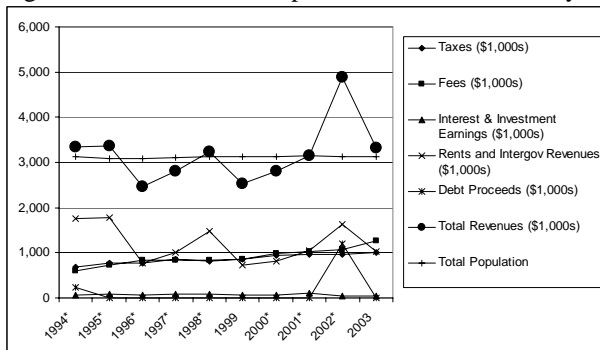
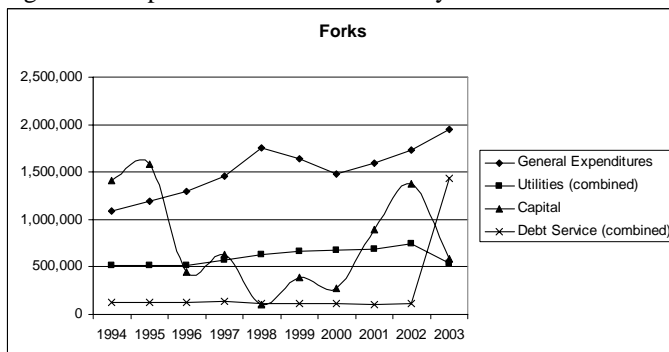


Figure 16 Expenditure Trends in the City of Forks



Chapter 3: Local Government Finance Trends in Case Study

Table 5 Revenue, Expenditure, Population and Annexation Trends in the City of Forks

| | 1994* | 1995* | 1996* | 1997* | 1998* | 1999 | 2000* | 2001* | 2002* | 2003 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Revenue: | | | | | | | | | | |
| Taxes (\$1,000s) | 689 | 763 | 779 | 861 | 822 | 863 | 935 | 959 | 968 | 1,002 |
| Fees (\$1,000s) | 593 | 736 | 835 | 840 | 843 | 864 | 987 | 1,032 | 1,066 | 1,255 |
| Interest & Investment Earnings (\$1,000s) | 68 | 82 | 75 | 83 | 84 | 69 | 70 | 106 | 36 | 41 |
| Rents and Intergov Revenues (\$1,000s) | 1,763 | 1,773 | 779 | 1,016 | 1,489 | 731 | 806 | 1,059 | 1,628 | 1,027 |
| Debt Proceeds (\$1,000s) | 225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,195 | 0 |
| Total Revenues (\$1,000s) | 3,338 | 3,354 | 2,467 | 2,799 | 3,237 | 2,527 | 2,798 | 3,156 | 4,893 | 3,325 |
| Expenditures (\$1,000) | | | | | | | | | | |
| General Expenditures | 1,095 | 1,190 | 1,295 | 1,454 | 1,757 | 1,636 | 1,477 | 1,599 | 1,737 | 1,944 |
| Utilities (combined) | 520 | 521 | 516 | 578 | 631 | 660 | 680 | 693 | 742 | 538 |
| Capital | 1,406 | 1,578 | 446 | 632 | 106 | 393 | 274 | 899 | 1,375 | 587 |
| Debt Service (combined) | 121 | 125 | 129 | 142 | 111 | 110 | 111 | 106 | 111 | 1,434 |
| Total Expenses | 3,142 | 3,414 | 2,385 | 2,806 | 2,605 | 2,799 | 2,542 | 3,298 | 3,965 | 4,503 |
| Annexed acres | 38.1 | 17.0 | 91.9 | 24.4 | 125.1 | 0.0 | 6.0 | 200.6 | 11.5 | 0.0 |
| Annexed population | 8 | 1 | 47 | 6 | 43 | 0 | 0 | 0 | 0 | 0 |
| Total population | 3,131 | 3,088 | 3,080 | 3,117 | 3,135 | 3,134 | 3,120 | 3,145 | 3,130 | 3,125 |
| Change: total population | 0 | -43 | -8 | 37 | 18 | -1 | -14 | 25 | -15 | -5 |
| Percent growth: total population | 0.0% | -1.4% | -0.3% | 1.2% | 0.6% | 0.0% | -0.4% | 0.8% | -0.5% | -0.2% |

CITY OF PORT ANGELES

The City of Port Angeles has experienced very modest population growth over the 1994-2003 study time period, gaining about 600 people, or 3% of the 2003 population. Very little of this population growth came through annexations (26 people at the time of the annexations), although the city did annex 93 acres over the study time period.

Revenues and expenditures in Port Angeles decreased from 1994 to 1999, and since 1999 have trended upward moderately, as reported in Figure 17 and Table 6. The principal source of variation in revenues has been in charges and fees for services, as reported in Figure 18. The costs of providing these services shows a similar trend, as reported in Figure 19 and Table 6, as the series for utility expenditures shows a decrease from 1994 through 1999, and then a sharp movement upward after 1999. Other components of the revenue and expenditure accounts show stability, as indicated in Figures 18 and 19.

Figure 17 Revenue and Expenditure Trends in the City of Port Angeles

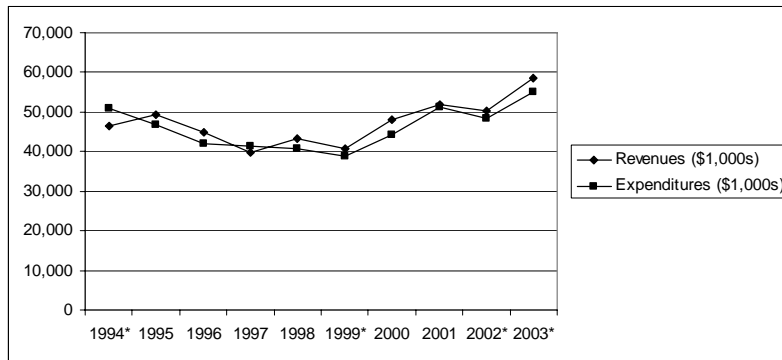


Figure 18 Revenue and Population Trends in the City of Port Angeles

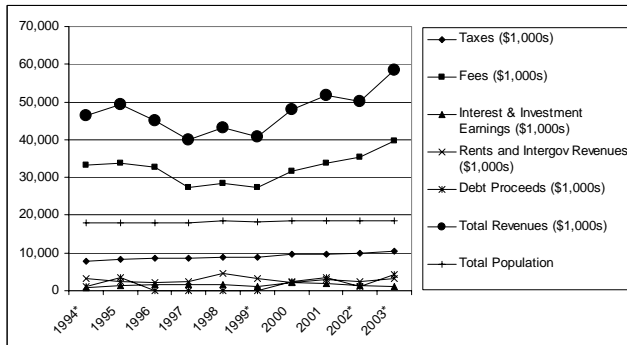
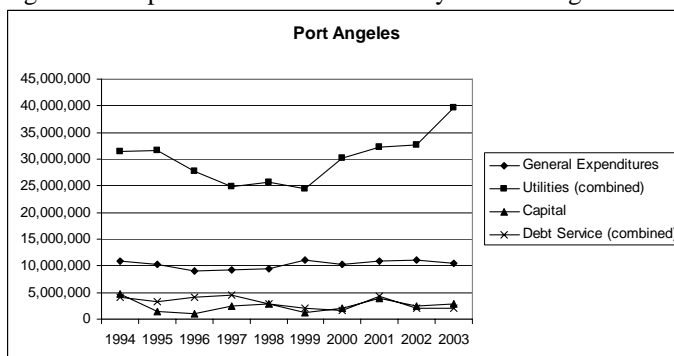


Figure 19 Expenditure Trends in the City of Port Angeles



Chapter 3: Local Government Finance Trends in Case Study

Table 6 Revenue, Expenditure, Population and Annexation Trends in the City of Port Angeles

| Revenue: | 1994* | 1995 | 1996 | 1997 | 1998 | 1999* | 2000 | 2001 | 2002* | 2003* |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 7,867 | 8,280 | 8,495 | 8,527 | 8,887 | 8,955 | 9,573 | 9,783 | 9,941 | 10,466 |
| Fees (\$1,000s) | 33,349 | 33,732 | 32,653 | 27,388 | 28,358 | 27,404 | 31,763 | 33,743 | 35,483 | 39,568 |
| Interest & Investment Earnings (\$1,000s) | 776 | 1,340 | 1,627 | 1,626 | 1,519 | 1,202 | 2,206 | 1,916 | 1,268 | 1,028 |
| Rents and Intergov Revenues (\$1,000s) | 3,276 | 2,400 | 2,233 | 2,326 | 4,447 | 3,301 | 2,078 | 2,856 | 2,331 | 3,262 |
| Debt Proceeds (\$1,000s) | 1,060 | 3,600 | 0 | 0 | 0 | 3 | 2,286 | 3,590 | 1,121 | 4,265 |
| Total Revenues (\$1,000s) | 46,328 | 49,352 | 45,007 | 39,866 | 43,212 | 40,866 | 47,906 | 51,887 | 50,145 | 58,590 |
| Expenses (\$1,000) | | | | | | | | | | |
| General Expenditures | 10,934 | 10,252 | 9,015 | 9,262 | 9,456 | 11,001 | 10,266 | 10,830 | 11,048 | 10,481 |
| Utilities (combined) | 31,423 | 31,741 | 27,796 | 24,949 | 25,753 | 24,544 | 30,210 | 32,308 | 32,741 | 39,670 |
| Capital | 4,639 | 1,411 | 1,081 | 2,532 | 2,823 | 1,304 | 2,124 | 3,973 | 2,380 | 2,885 |
| Debt Service (combined) | 4,019 | 3,218 | 4,095 | 4,536 | 2,814 | 1,979 | 1,724 | 4,253 | 2,130 | 2,141 |
| Total Expenses | 51,015 | 46,623 | 41,987 | 41,278 | 40,847 | 38,828 | 44,324 | 51,365 | 48,299 | 55,177 |
| Annexed acres | 41.8 | 0.0 | 0.0 | 0.0 | 0.0 | 4.5 | 0.0 | 0.0 | 17.0 | 29.3 |
| Annexed population | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Total population | 17,872 | 17,959 | 18,077 | 18,065 | 18,375 | 18,326 | 18,397 | 18,420 | 18,430 | 18,470 |
| Change: total population | 0 | 87 | 118 | -12 | 310 | -49 | 71 | 23 | 10 | 40 |
| Percent growth: total population | 0.0% | 0.5% | 0.7% | -0.1% | 1.7% | -0.3% | 0.4% | 0.1% | 0.1% | 0.2% |

CITY OF SEQUIM

The City of Sequim experienced a 12% population increase over the 1994-2003-time period. The city was active in annexations during this time period, with annexations in seven of the ten years included in this study. These annexations added 557 acres to the city, but added only 75 people on these lands at the time of annexation, about 16% of the populations gain over the study period.

Revenues and expenditures have trended upwards over the study time period, as reported in Figure 20. The year 1997 has a large “spike” in revenues and expenditures, disrupting the general upwards trend. This was associated with high capital expenditures in this year, as well as large levels of income from debt proceeds and intergovernmental revenues, as reported in Figures 21 and 22, and Table 7. Taxes and fees show an upward trend, mirroring population growth. General expenditures and utility expenses also exhibit a general upward trend, with a combined magnitude approximately equal to taxes and fees.

Figure 20 Revenue and Expenditure Trends in the City of Sequim

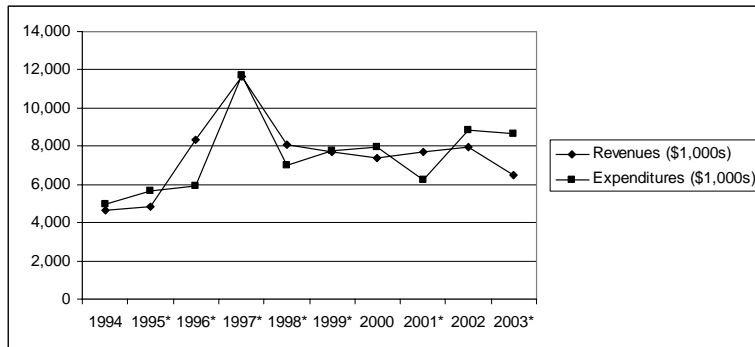


Figure 21 Revenue and Population Trends in the City of Sequim

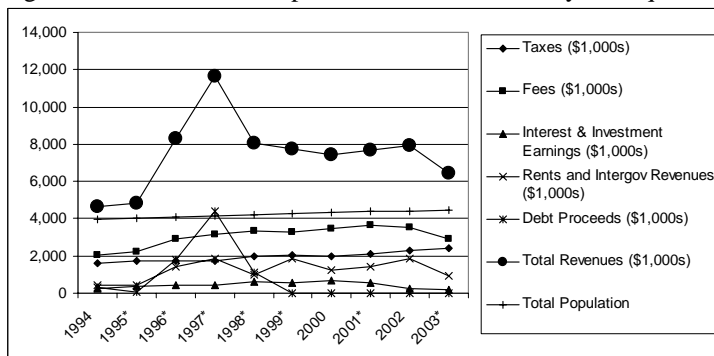
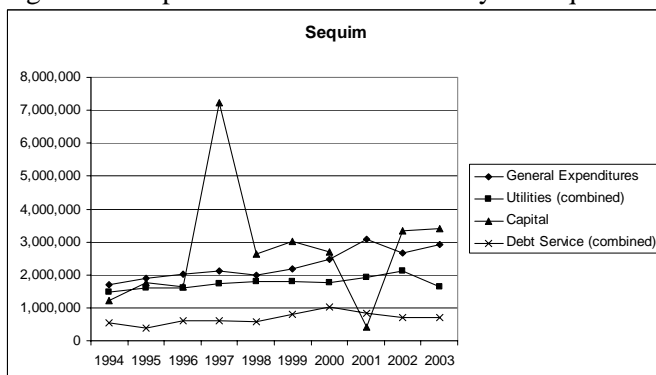


Figure 22 Expenditure Trends in the City of Sequim



Chapter 3: Local Government Finance Trends in Case Study

Table 7 Revenue, Expenditure, Population and Annexation Trends in the City of Sequim

| Revenue: | 1994 | 1995* | 1996* | 1997* | 1998* | 1999* | 2000 | 2001* | 2002 | 2003* |
|---|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|
| Taxes (\$1,000s) | 1,616 | 1,710 | 1,750 | 1,740 | 1,996 | 2,047 | 2,007 | 2,109 | 2,271 | 2,443 |
| Fees (\$1,000s) | 2,023 | 2,203 | 2,912 | 3,188 | 3,314 | 3,272 | 3,483 | 3,634 | 3,531 | 2,922 |
| Interest & Investment Earnings (\$1,000s) | 267 | 389 | 430 | 462 | 637 | 564 | 673 | 539 | 278 | 178 |
| Rents and Intergov Revenues (\$1,000s) | 417 | 432 | 1,445 | 1,871 | 995 | 1,844 | 1,247 | 1,410 | 1,867 | 920 |
| Debt Proceeds (\$1,000s) | 318 | 80 | 1,776 | 4,410 | 1,138 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues (\$1,000s) | 4,640 | 4,813 | 8,312 | 11,670 | 8,081 | 7,727 | 7,410 | 7,692 | 7,948 | 6,463 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 1,712 | 1,896 | 2,040 | 2,106 | 1,982 | 2,170 | 2,479 | 3,075 | 2,666 | 2,913 |
| Utilities (combined) | 1,486 | 1,605 | 1,610 | 1,738 | 1,795 | 1,785 | 1,775 | 1,928 | 2,126 | 1,655 |
| Capital | 1,209 | 1,761 | 1,643 | 7,238 | 2,633 | 3,011 | 2,701 | 409 | 3,347 | 3,408 |
| Debt Service (combined) | 553 | 388 | 603 | 609 | 563 | 802 | 1,022 | 840 | 692 | 701 |
| Total Expenses | 4,959 | 5,650 | 5,896 | 11,691 | 6,973 | 7,768 | 7,978 | 6,252 | 8,830 | 8,675 |
| Annexed acres | 0.0 | 184.2 | 182.6 | 18.9 | 28.6 | 61.2 | 0.0 | 50.9 | 0.0 | 30.9 |
| Annexed population | 0 | 25 | 9 | 2 | 0 | 0 | 0 | 22 | 0 | 17 |
| Total population | 3,969 | 4,000 | 4,118 | 4,135 | 4,183 | 4,252 | 4,334 | 4,370 | 4,370 | 4,440 |
| Change: total population | 0 | 31 | 118 | 17 | 48 | 69 | 82 | 36 | 0 | 70 |
| Percent growth: total population | 0.0% | 0.8% | 3.0% | 0.4% | 1.2% | 1.6% | 1.9% | 0.8% | 0.0% | 1.6% |

UNINCORPORATED CLARK COUNTY

Clark County is one of the most rapidly growing counties in Washington State, and has also been the location of considerable annexation activity. There were annexations in every case study year, amounting to 20,700 acres and 70,000 persons. Figure 24 and Table 8 show a large drop in unincorporated area population in 1997, but Table 8 also indicates that population growth also occurred in unincorporated Clark County in every case study year, and except for 1995 and 1997 the growth of population in unincorporated Clark County was larger than the number of people annexed by cities.

While the level of annexation activity in unincorporated Clark County was significant, there does not appear to be significant impacts of these annexations on the revenues and expenses of the Clark County government. Within the urban growth boundaries (UGB) in Clark County, which contained 126,134 of the 166,279 persons in the unincorporated area of the county in the year 2000, cities have been allocated responsibilities for services (and have received revenues for these services). (Annexation Study, p15-17). Figure 23 shows a steady growth in revenues and expenses of the county government. Taxes and fees show a steady upward trend, as is also the case for rents and intergovernmental revenues; intergovernmental revenues were much higher than trend in the year 2001. Expenditures are dominated by general expenditures that have grown significantly over the study period. The largest components of these expenditures were for law & justice services, transportation services, and health and human services. Capital expenditures have also grown significantly.

Figure 23 Revenue and Expenditure Trends in Unincorporated Clark County

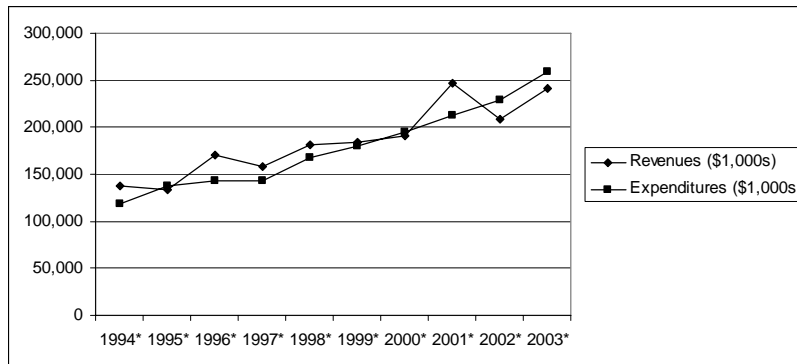
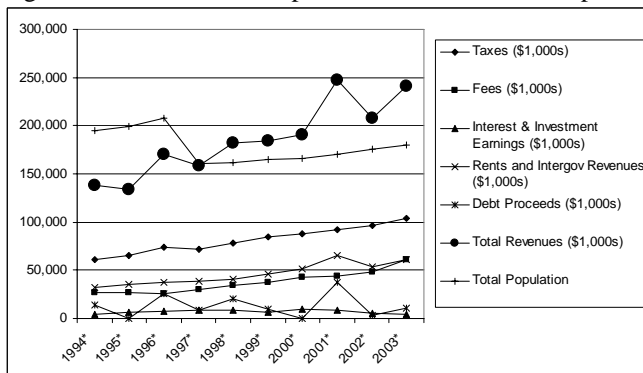


Figure 24 Revenue and Population Trends in Unincorporated Clark County



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Figure 25 Expenditure Trends in Unincorporated Clark County

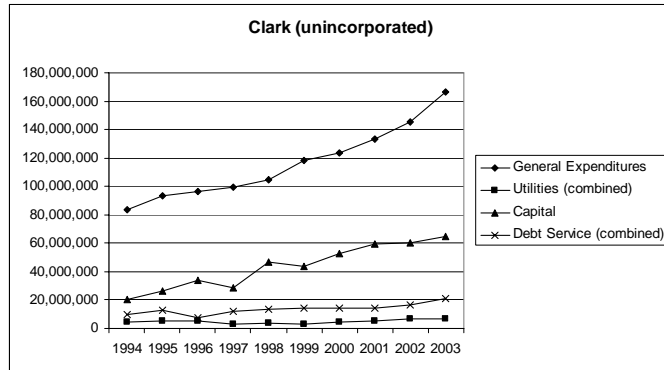


Table 8 Revenue, Expenditure, Population and Annexation Trends in Unincorporated Clark County

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003* |
|---|---------|----------|----------|----------|----------|---------|---------|---------|----------|---------|
| Taxes (\$1,000s) | 61,471 | 65,762 | 73,549 | 71,995 | 78,548 | 84,155 | 88,361 | 91,922 | 96,563 | 104,273 |
| Fees (\$1,000s) | 26,617 | 26,331 | 26,228 | 30,402 | 34,143 | 37,580 | 42,372 | 44,071 | 48,427 | 61,503 |
| Interest & Investment Earnings (\$1,000s) | 4,038 | 6,201 | 7,645 | 8,873 | 8,118 | 6,402 | 9,221 | 8,095 | 5,714 | 3,954 |
| Rents and Intergov Revenues (\$1,000s) | 31,873 | 35,240 | 37,245 | 38,776 | 40,298 | 46,529 | 50,977 | 65,443 | 53,895 | 61,342 |
| Debt Proceeds (\$1,000s) | 14,230 | 103 | 25,305 | 8,059 | 20,871 | 9,400 | 0 | 37,550 | 3,635 | 10,490 |
| Total Revenues (\$1,000s) | 138,230 | 133,638 | 169,973 | 158,105 | 181,977 | 184,065 | 190,932 | 247,082 | 208,234 | 241,562 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 83,602 | 93,718 | 96,625 | 99,626 | 104,392 | 118,028 | 123,373 | 133,574 | 145,283 | 166,749 |
| Utilities (combined) | 4,880 | 5,387 | 5,004 | 3,234 | 3,408 | 3,098 | 4,824 | 5,377 | 6,807 | 6,790 |
| Capital | 20,627 | 26,047 | 33,856 | 28,525 | 46,490 | 43,578 | 52,352 | 59,609 | 60,506 | 64,734 |
| Debt Service (combined) | 9,547 | 13,012 | 7,255 | 12,086 | 13,703 | 14,639 | 14,326 | 14,197 | 16,479 | 21,269 |
| Total Expenditures | 118,656 | 138,163 | 142,740 | 143,471 | 167,992 | 179,343 | 194,875 | 212,757 | 229,075 | 259,541 |
| Annexed acres | 2,405.9 | 1,985.9 | 1,324.8 | 12,405.6 | 1,874.1 | 156.6 | 223.6 | 239.9 | 44.8 | 24.0 |
| Annexed population | 2,869 | 5,698 | 2,241 | 58,403 | 272 | 41 | 28 | 17 | 116 | 4 |
| Unincorporated population | 195,407 | 198,786 | 208,289 | 160,457 | 162,069 | 165,441 | 166,279 | 170,430 | 175,710 | 179,825 |
| Change: unincorporated population | 0 | 3,379 | 9,503 | -47,832 | 1,612 | 3,372 | 838 | 4,151 | 5,280 | 4,115 |
| Percent growth: unincorporated population | 0.0% | 1.7% | 4.8% | -23.0% | 1.0% | 2.1% | 0.5% | 2.5% | 3.1% | 2.3% |
| Total population | 277,670 | 290,111 | 304,348 | 317,324 | 327,818 | 337,625 | 345,238 | 352,600 | 363,400 | 372,300 |
| Change: total population | 0.0 | 12,441.0 | 14,237.0 | 12,976.0 | 10,494.0 | 9,807.0 | 7,613.0 | 7,362.0 | 10,800.0 | 8,900.0 |
| Percent growth: total population | 0.0% | 4.5% | 4.9% | 4.3% | 3.3% | 3.0% | 2.3% | 2.1% | 3.1% | 2.4% |

CITY OF BATTLE GROUND

The City of Battle Ground has had explosive growth over the 1994-2003-study period, nearly tripling its population from 4,600 to 12,600. The city has also been active in annexing land, adding 935 acres. However, very little population growth came directly from these annexations, as at the time of annexation these lands had only 159 people living on them. It is not possible with the data at our disposal to determine how much of this rapid population growth occurred on these annexed acreages, as opposed to lands previously included within the city boundaries.

In the face of this rapid population growth, it should be no surprise that revenues and expenditures by this city have increased significantly, as depicted in Figure 26. It should be noted that data were not available from the Washington State Auditor web site for the year 1996. Figure 27 indicates that taxes and fees have risen steadily, while there was a large increase in intergovernmental revenues and debt proceeds in the year 2003. General expenditures and utility expenditures have also risen significantly over the study period, as reported in Figure 28. Capital expenditures were sharply higher in 2003, mirroring the large increase in debt proceeds in that year.

Figure 26 Revenue and Expenditure Trends in the City of Battle Ground

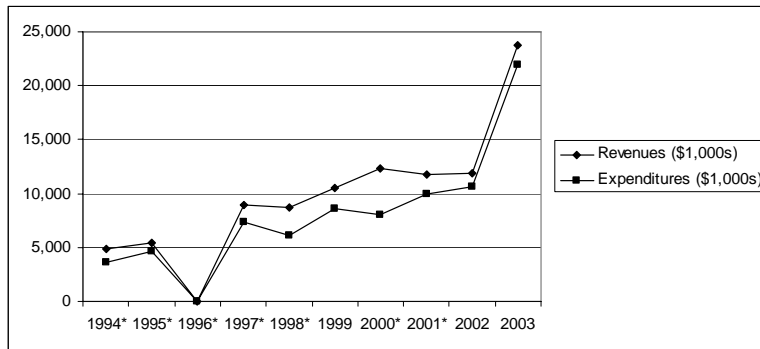


Figure 27 Revenue and Population Trends in the City of Battle Ground

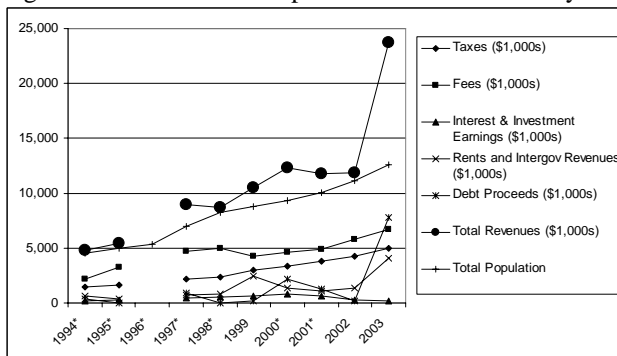
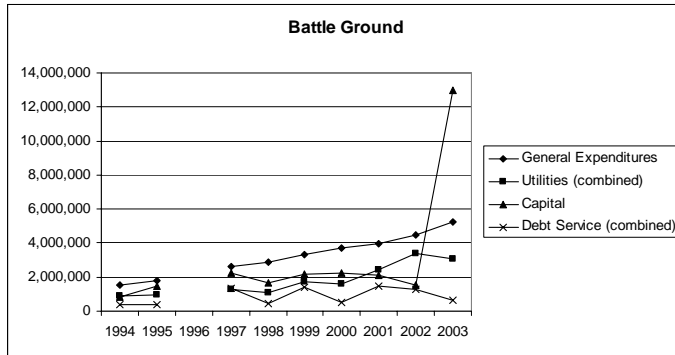


Figure 28 Expenditure Trends in the City of Battle Ground



Chapter 3: Local Government Finance Trends in Case Study

Table 9 Revenue, Expenditure, Population and Annexation Trends in the City of Battle Ground

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999 | 2000* | 2001* | 2002 | 2003 |
|---|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 1,469 | 1,642 | 0 | 2,184 | 2,361 | 2,957 | 3,393 | 3,844 | 4,224 | 4,967 |
| Fees (\$1,000s) | 2,170 | 3,219 | 0 | 4,737 | 4,999 | 4,299 | 4,630 | 4,924 | 5,813 | 6,706 |
| Interest & Investment Earnings (\$1,000s) | 159 | 251 | 0 | 441 | 555 | 634 | 795 | 615 | 312 | 219 |
| Rents and Intergov Revenues (\$1,000s) | 635 | 326 | 0 | 693 | 773 | 2,436 | 1,351 | 1,103 | 1,350 | 4,058 |
| Debt Proceeds (\$1,000s) | 380 | 21 | 0 | 911 | 0 | 200 | 2,190 | 1,250 | 210 | 7,770 |
| Total Revenues (\$1,000s) | 4,813 | 5,459 | 0 | 8,966 | 8,688 | 10,526 | 12,359 | 11,735 | 11,909 | 23,719 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 1,564 | 1,807 | 0 | 2,602 | 2,875 | 3,303 | 3,691 | 3,945 | 4,473 | 5,273 |
| Utilities (combined) | 871 | 990 | 0 | 1,257 | 1,093 | 1,744 | 1,595 | 2,450 | 3,368 | 3,079 |
| Capital | 818 | 1,481 | 0 | 2,218 | 1,669 | 2,149 | 2,254 | 2,139 | 1,523 | 12,958 |
| Debt Service (combined) | 366 | 386 | 0 | 1,316 | 458 | 1,410 | 539 | 1,476 | 1,292 | 634 |
| Total Expenditures | 3,618 | 4,664 | 0 | 7,393 | 6,095 | 8,606 | 8,079 | 10,010 | 10,656 | 21,944 |
| Annexed acres | 146.9 | 64.0 | 296.9 | 63.0 | 23.0 | 0.0 | 160.0 | 181.0 | 0.0 | 0.0 |
| Annexed population | 22 | 7 | 57 | 28 | 11 | 0 | 26 | 8 | 0 | 0 |
| Total population | 4,571 | 5,015 | 5,357 | 6,948 | 8,209 | 8,803 | 9,322 | 10,040 | 11,110 | 12,560 |
| Change: total population | 0 | 444 | 342 | 1,591 | 1,261 | 594 | 519 | 718 | 1,070 | 1,450 |
| Percent growth: total population | 0.0% | 9.7% | 6.8% | 29.7% | 18.1% | 7.2% | 5.9% | 7.7% | 10.7% | 13.1% |

CITY OF CAMAS

The City of Camas has nearly doubled in population over the study time period, growing from 7,700 to 14,200 persons. There was only one annexation during this time period, in 1997, that added 673 acres and 77 persons to the city. It was not possible with data available to us to determine how much of the growth of population in Camas occurred on this annexed parcel, in comparison to lands already in the city. However, it is clear that population growth was rapid in land inside Camas prior to the 1997 annexation, as reported in Table 10.

Revenues and expenditures have also expanded rapidly in the City of Camas, with expenditures rising well above revenues from 2001 through 2003. Taxes and fees have expanded at a rate similar to population growth, as has also been the case with general expenditures and utility expenses, as reported in Figures 30 and 31, and Table 10. The City of Camas has been engaged in large capital outlays, which are clearly evident in Figure 31, and in the relatively large receipts from debt proceeds reported in Table 30. These capital costs are the primary reason for expenditures to exceed revenues in the City of Camas in recent years, and are reflected in rising levels of debt service (see Figure 31).

Table 29 Revenue and Expenditure Trends in the City of Camas

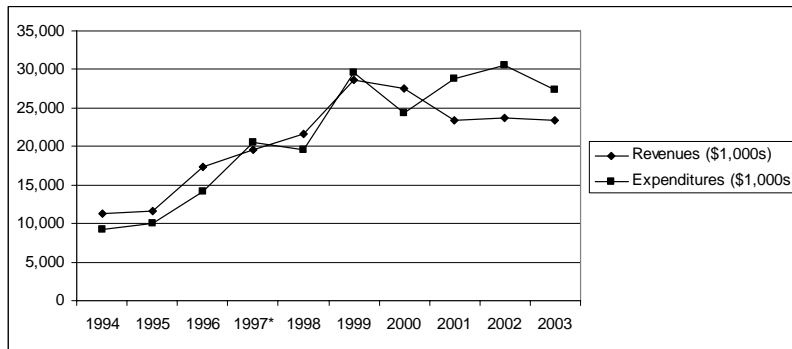
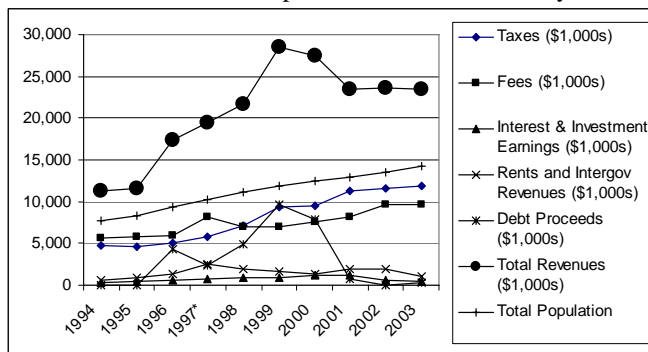


Table 30 Revenue and Population Trends in the City of Camas



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Figure 31 Expenditure Trends in the City of Camas

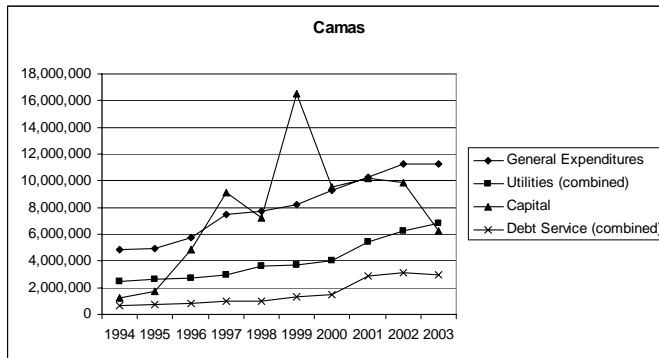


Table 10 Revenue, Expenditure, Population and Annexation Trends in the City of Camas

| | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Revenue: | 1994 | 1995 | 1996 | 1997* | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
| Taxes (\$1,000s) | 4,773 | 4,584 | 5,120 | 5,774 | 7,056 | 9,387 | 9,517 | 11,332 | 11,613 | 11,946 |
| Fees (\$1,000s) | 5,629 | 5,723 | 5,993 | 8,121 | 6,943 | 7,027 | 7,573 | 8,120 | 9,587 | 9,706 |
| Interest & Investment Earnings (\$1,000s) | 356 | 447 | 626 | 744 | 865 | 875 | 1,161 | 1,239 | 586 | 455 |
| Rents and Intergov Revenues (\$1,000s) | 589 | 874 | 1,315 | 2,518 | 1,950 | 1,665 | 1,351 | 1,969 | 1,888 | 1,025 |
| Debt Proceeds (\$1,000s) | 0 | 13 | 4,333 | 2,342 | 4,827 | 9,606 | 7,902 | 780 | 0 | 325 |
| Total Revenues (\$1,000s) | 11,346 | 11,641 | 17,387 | 19,499 | 21,642 | 28,559 | 27,503 | 23,440 | 23,674 | 23,457 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 4,844 | 4,941 | 5,772 | 7,442 | 7,748 | 8,189 | 9,319 | 10,293 | 11,268 | 11,248 |
| Utilities (combined) | 2,434 | 2,604 | 2,744 | 2,994 | 3,629 | 3,675 | 4,031 | 5,451 | 6,281 | 6,825 |
| Capital | 1,229 | 1,721 | 4,847 | 9,133 | 7,256 | 16,485 | 9,543 | 10,159 | 9,824 | 6,287 |
| Debt Service (combined) | 695 | 732 | 840 | 973 | 998 | 1,301 | 1,462 | 2,862 | 3,103 | 2,936 |
| Total Expenditures | 9,203 | 9,999 | 14,203 | 20,542 | 19,631 | 29,651 | 24,356 | 28,766 | 30,476 | 27,297 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 673.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 7,693 | 8,355 | 9,356 | 10,213 | 11,169 | 11,929 | 12,534 | 12,970 | 13,540 | 14,200 |
| Change: total population | 0 | 662 | 1,001 | 857 | 956 | 760 | 605 | 436 | 570 | 660 |
| Percent growth: total population | 0.0% | 8.6% | 12.0% | 9.2% | 9.4% | 6.8% | 5.1% | 3.5% | 4.4% | 4.9% |

CITY OF VANCOUVER

The City of Vancouver was very active in annexing lands in its UGA in the early part of the study time period. The city annexed 15,600 acres and 67,000 people between 1994 and 1997. These annexations effectively doubled the city population, and while the city has not annexed any land since 1997, its population has expanded by another 15%. By far the largest of these annexations occurred in 1997, when 11,600 acres and 58,180 people were added to the city.

The impact of the 1997 annexation is clearly evident in the financial data for the City of Vancouver, as both revenues and expenditures have a large increase in this year, as shown in Figure 32. Since 1997 revenues for the City of Vancouver have not expanded at a pace similar to population change, while expenditures have continued to trend upward. It is not possible to isolate how much of the revenues and expenditures reported in these statistics are due to services provided by the City of Vancouver to lands outside the city boundaries, but inside the UGA assigned to Vancouver under terms of planning in Clark County. Figure 33 reports upward movement in tax and fee revenues, but does not show a large “spike” in 1997, again suggestive of the fact that the City of Vancouver was already providing services to some of those involved with this annexation. Debt proceeds show a large increase after the 1997 annexation, while capital costs were also sharply increased after this annexation, as reported in Table 34. General expense and utility costs have risen systematically over the study time period, while debt service and capital outlays have had considerable fluctuation in their magnitude.

Figure 32 Revenue and Expenditure Trends in the City of Vancouver

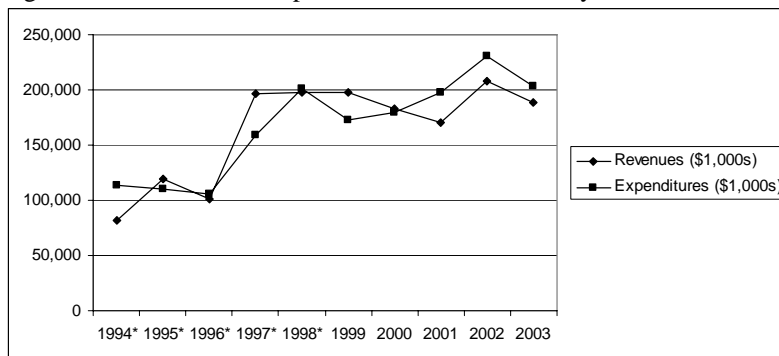


Figure 33 Revenue and Population Trends in the City of Vancouver

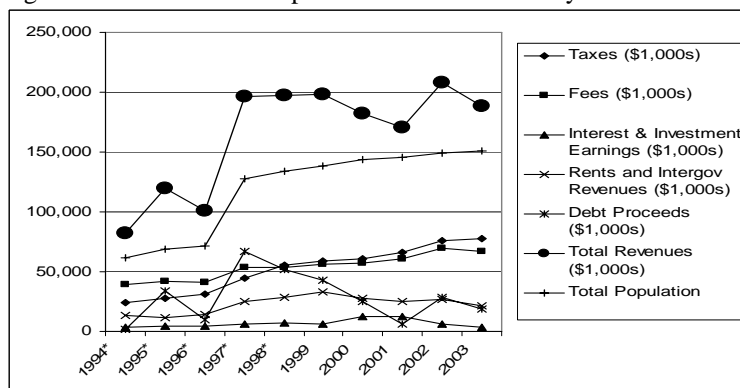
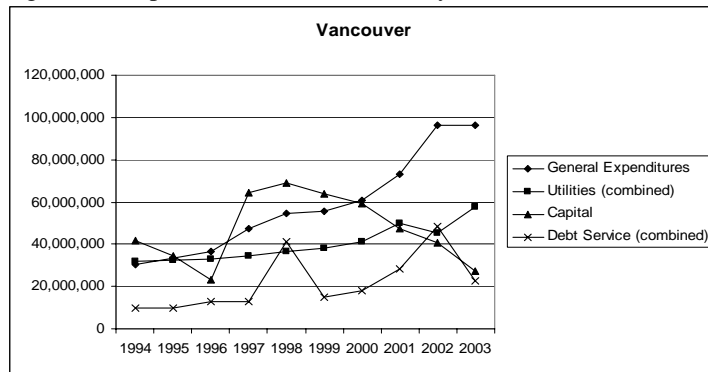


Figure 34 Expenditure Trends in the City of Vancouver



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Table 11 Revenue, Expenditure, Population and Annexation Trends in the City of Vancouver

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|---------|---------|---------|----------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 24,066 | 27,742 | 31,395 | 45,086 | 55,011 | 59,010 | 60,940 | 66,267 | 75,876 | 77,650 |
| Fees (\$1,000s) | 39,684 | 42,197 | 41,099 | 53,598 | 53,982 | 56,426 | 57,154 | 60,394 | 69,605 | 66,741 |
| Interest & Investment Earnings (\$1,000s) | 3,534 | 4,151 | 4,627 | 5,977 | 7,572 | 6,627 | 12,058 | 12,240 | 6,397 | 3,678 |
| Rents and Intergov Revenues (\$1,000s) | 13,218 | 12,012 | 13,845 | 25,048 | 28,978 | 32,630 | 27,315 | 24,644 | 27,138 | 21,778 |
| Debt Proceeds (\$1,000s) | 1,720 | 33,542 | 10,213 | 66,654 | 51,900 | 43,097 | 25,043 | 6,694 | 28,758 | 18,747 |
| Total Revenues (\$1,000s) | 82,223 | 119,644 | 101,180 | 196,363 | 197,443 | 197,790 | 182,511 | 170,239 | 207,774 | 188,593 |
| Expenditures (\$1,000) | | | | | | | | | | |
| General Expenditures | 30,441 | 33,425 | 36,531 | 47,484 | 54,763 | 55,567 | 60,684 | 73,095 | 96,565 | 96,530 |
| Utilities (combined) | 32,117 | 32,642 | 32,814 | 34,341 | 36,452 | 38,109 | 40,968 | 49,752 | 45,439 | 57,481 |
| Capital | 41,878 | 34,716 | 23,059 | 64,152 | 69,009 | 63,729 | 59,247 | 47,156 | 40,718 | 27,107 |
| Debt Service (combined) | 9,707 | 9,951 | 12,756 | 13,067 | 41,362 | 14,802 | 18,106 | 28,256 | 48,386 | 22,831 |
| Total Expenditures | 114,143 | 110,734 | 105,161 | 159,044 | 201,586 | 172,208 | 179,004 | 198,259 | 231,107 | 203,950 |
| Annexed acres | 2,443.0 | 1,239.1 | 302.0 | 11,578.0 | 2.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 2,682 | 5,255 | 830 | 58,180 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 61,357 | 68,589 | 71,528 | 127,913 | 134,099 | 138,332 | 143,560 | 145,300 | 148,800 | 150,700 |
| Change: total population | 0 | 7,232 | 2,939 | 56,385 | 6,186 | 4,233 | 5,228 | 1,740 | 3,500 | 1,900 |
| Percent growth: total population | 0.0% | 11.8% | 4.3% | 78.8% | 4.8% | 3.2% | 3.8% | 1.2% | 2.4% | 1.3% |

CITY OF WASHOUGAL

The City of Washougal had an 80% increase in population over the study time period. About half of this population increase was population located on lands annexed by the city. Annexations occurred in all but one of the case study years, but peaked in terms of the number of people in 1995 and 1996. Over 1700 acres have been added to the city over the study time period.

The impact of the annexations in 1995 and 1996 are evident in Figure 35, with sharp increases in both revenues and expenditures in 1997 through 1999. Total revenues and expenditure trends for Washougal mask trends related to capital versus operating expenditures. Taxes and fees have risen systematically over time (see Figure 36), as has been the case for expenditures on general government and utilities (see Figure 37). In contrast, capital outlays and debt service show strong deviations from trend in 1997-2000, while revenues from debt proceeds also rise significantly in 1997-2000. These capital-related costs and revenues cause the overall revenue and expenditure portrait of Washougal to have a shape that does not mirror population growth during the 1997-2000-time period, but appears to have a trend dominated to a greater extent by general government revenues and costs after the year 2000.

Figure 35 Revenue and Expenditure Trends in the City of Washougal

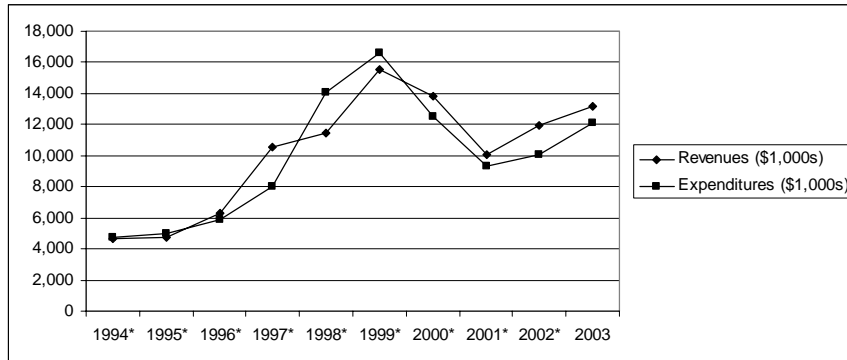
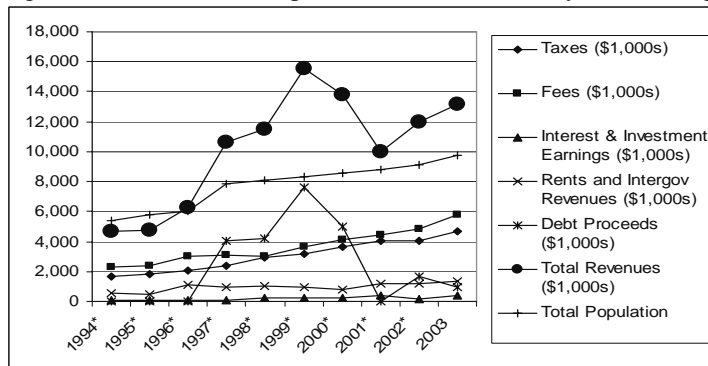


Figure 36 Revenue and Population Trends in the City of Washougal



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Figure 37 Expenditure Trends in the City of Washougal

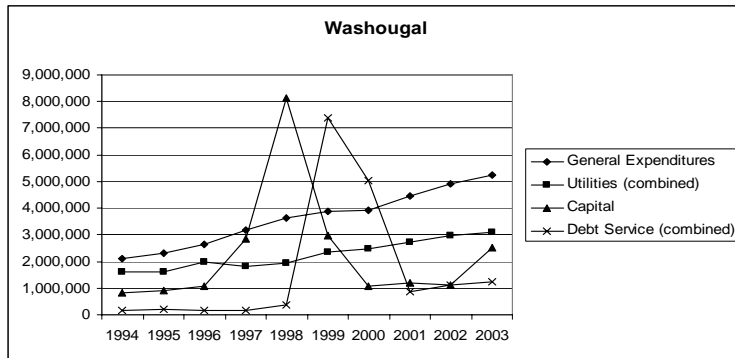


Table 12 Revenue, Expenditure, Population and Annexation Trends in the City of Washougal

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003 |
|---|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 1,693 | 1,824 | 2,076 | 2,363 | 2,939 | 3,148 | 3,624 | 4,023 | 4,055 | 4,716 |
| Fees (\$1,000s) | 2,338 | 2,395 | 3,045 | 3,098 | 3,053 | 3,632 | 4,128 | 4,442 | 4,867 | 5,795 |
| Interest & Investment Earnings (\$1,000s) | 73 | 94 | 90 | 88 | 210 | 245 | 210 | 368 | 188 | 363 |
| Rents and Intergov Revenues (\$1,000s) | 588 | 465 | 1,092 | 970 | 1,041 | 946 | 821 | 1,197 | 1,161 | 1,363 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 0 | 4,071 | 4,235 | 7,607 | 5,010 | 0 | 1,675 | 945 |
| Total Revenues (\$1,000s) | 4,691 | 4,776 | 6,303 | 10,589 | 11,478 | 15,578 | 13,792 | 10,030 | 11,945 | 13,180 |
| Expenditures (\$1,000) | | | | | | | | | | |
| General Expenditures | 2,092 | 2,305 | 2,657 | 3,196 | 3,620 | 3,893 | 3,902 | 4,468 | 4,893 | 5,259 |
| Utilities (combined) | 1,616 | 1,591 | 1,972 | 1,827 | 1,934 | 2,348 | 2,497 | 2,734 | 2,955 | 3,097 |
| Capital | 819 | 892 | 1,076 | 2,833 | 8,117 | 2,954 | 1,090 | 1,214 | 1,104 | 2,532 |
| Debt Service (combined) | 186 | 188 | 177 | 178 | 389 | 7,404 | 5,044 | 874 | 1,105 | 1,242 |
| Total Expenditures | 4,713 | 4,976 | 5,882 | 8,033 | 14,061 | 16,598 | 12,533 | 9,289 | 10,057 | 12,129 |
| Annexed acres | 15.0 | 620.0 | 732.9 | 89.7 | 0.4 | 156.6 | 7.8 | 83.0 | 33.8 | 0.0 |
| Annexed population | 0 | 431 | 1,354 | 118 | 0 | 41 | 2 | 9 | 116 | 0 |
| Total population | 5,416 | 5,808 | 6,008 | 7,866 | 8,067 | 8,339 | 8,595 | 8,790 | 9,100 | 9,775 |
| Change: total population | 0 | 392 | 200 | 1,858 | 201 | 272 | 256 | 195 | 310 | 675 |
| Percent growth: total population | 0.0% | 7.2% | 3.4% | 30.9% | 2.6% | 3.4% | 3.1% | 2.3% | 3.5% | 7.4% |

TOWN OF YACOLT

The town of Yacolt has expanded by 37% over the course of the study time period, from 800 to 1100 residents. It had no annexations during the study time period.

Revenues and expenditures have not changed much over the study time period, but have exhibited some fluctuations, as reported in Figure 38. Fluctuations in revenues and expenditures in Yacolt are primarily related to changing levels of intergovernmental revenues, and capital outlays, as reported in Figures 39 and 40. Taxes and general expenditures have trended upwards over time, while fees and utility expenditures have declined.

Figure 38 Revenue and Expenditure Trends in the Town of Yacolt

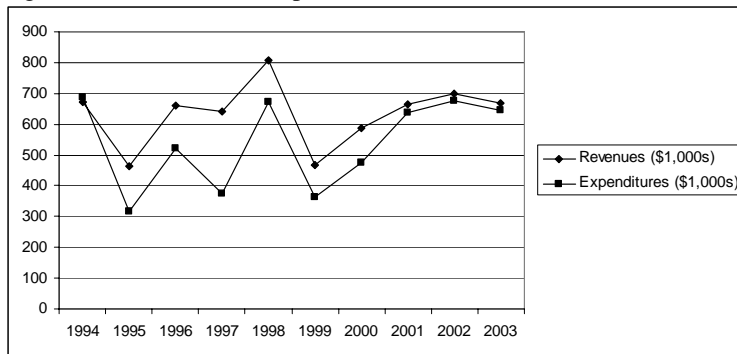


Figure 39 Revenue and Population Trends in the Town of Yacolt

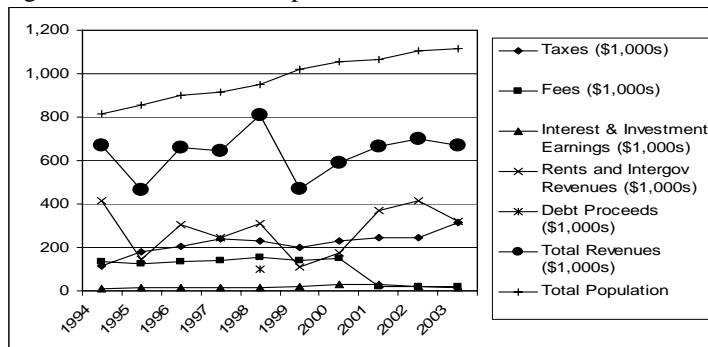


Figure 40 Expenditure Trends in the Town of Yacolt

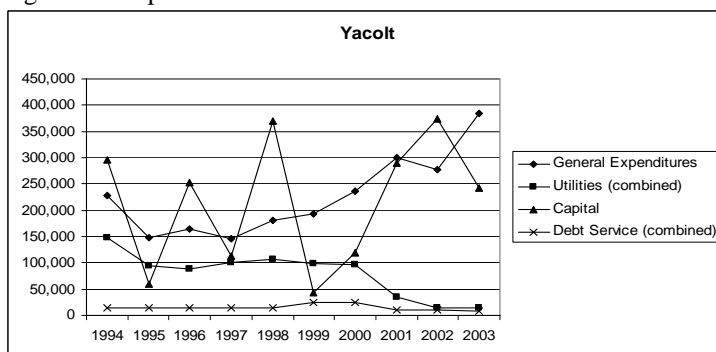


Table 13 Revenue, Expenditure, Population and Annexation Trends in the Town of Yacolt

| Revenue: | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|------|------|------|------|------|-------|-------|-------|-------|-------|
| Taxes (\$1,000s) | 113 | 178 | 205 | 240 | 230 | 202 | 231 | 245 | 246 | 315 |
| Fees (\$1,000s) | 136 | 125 | 134 | 141 | 153 | 141 | 151 | 21 | 20 | 20 |
| Interest & Investment Earnings (\$1,000s) | 8 | 15 | 15 | 14 | 17 | 19 | 30 | 30 | 20 | 13 |
| Rents and Intergov Revenues (\$1,000s) | 414 | 147 | 305 | 247 | 308 | 108 | 177 | 369 | 414 | 320 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues (\$1,000s) | 672 | 464 | 659 | 643 | 808 | 469 | 588 | 666 | 699 | 668 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 228 | 148 | 165 | 147 | 180 | 194 | 236 | 301 | 277 | 384 |
| Utilities (combined) | 148 | 96 | 89 | 101 | 106 | 100 | 97 | 35 | 15 | 14 |
| Capital | 297 | 59 | 253 | 112 | 370 | 44 | 120 | 290 | 374 | 242 |
| Debt Service (combined) | 14 | 15 | 15 | 15 | 15 | 24 | 24 | 10 | 10 | 8 |
| Total Expenditures | 686 | 318 | 522 | 375 | 671 | 362 | 476 | 636 | 676 | 647 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 813 | 857 | 899 | 916 | 951 | 1,022 | 1,055 | 1,065 | 1,105 | 1,115 |
| Change: total population | 0 | 44 | 42 | 17 | 35 | 71 | 33 | 10 | 40 | 10 |
| Percent growth: total population | 0.0% | 5.4% | 4.9% | 1.9% | 3.8% | 7.5% | 3.2% | 0.9% | 3.8% | 0.9% |

UNINCORPORATED PIERCE COUNTY

Pierce County has been the location of significant population growth, and also significant levels of annexations and incorporations. The overall county population grew by 100,000 over the study time period, while unincorporated Pierce County population declined by 45,000. Some 33,000 acres of land in Pierce County were annexed or incorporated between 1994 and 2003. The majority of this annexation and incorporation activity took place in 1995 and 1996, as reported in Table 14. Population growth has continued since 1996 in unincorporated Pierce County, even as annexations have continued in every year from 1996 through 2003.

While Pierce County was the location of large levels of annexations and incorporations, these appear to have had negligible impacts on the revenues and expenditures of the county government, as reported in Figure 41 and Table 14. There were no large declines of revenues and expenses in the wake of the large annexations and incorporations in 1995 and 1996. The collections of taxes and fees have continued to rise over the study time period, as reported in Figure 42. Intergovernmental revenues did show a rise in 1996 in 1997, but stabilized after 1997. Figure 43 indicates that general expenditures dominate outlays by Pierce County, and these expenses have trended upwards even in the face of declining unincorporated populations. The largest contributors to the rise in general expenditures were law and justice services, natural resources, and general government. General government services in 1996 and 1997 were reported to be negative by the Washington State Auditor's data series; it was not possible to determine if these statistics were related to the very large annexations that occurred in 1995 and 1996 through some type of transfer of expenses. Fire and emergency services, and health and human services expenditures have remained relatively stable in Pierce County, even with the very large annexations that have occurred there.

Figure 41 Revenue and Expenditure Trends in Unincorporated Pierce County

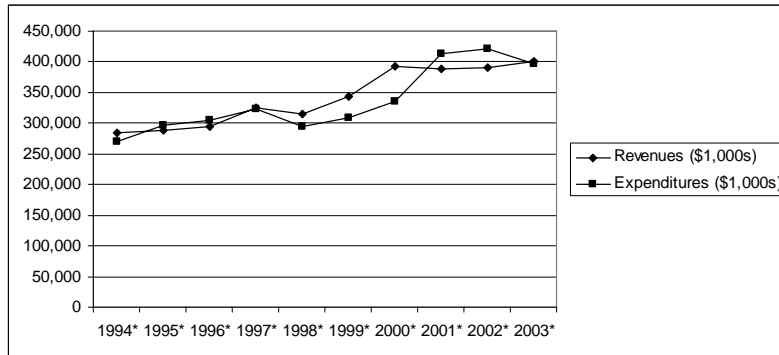


Figure 42 Revenue and Population Trends in Unincorporated Pierce County

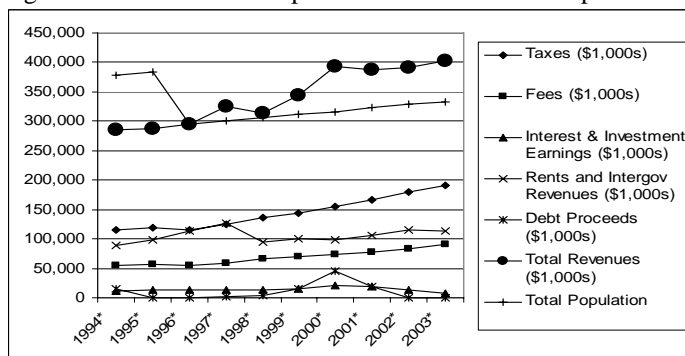
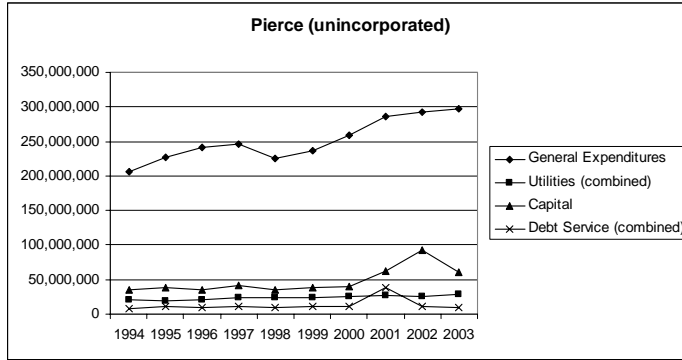


Figure 43 Expenditure Trends in Unincorporated Pierce County



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Table 14 Revenue, Expenditure, Population and Annexation Trends in Unincorporated Pierce County

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003* |
|---|---------|---------|----------|---------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 116,162 | 118,535 | 114,850 | 125,400 | 135,753 | 143,255 | 154,856 | 166,771 | 178,792 | 190,108 |
| Fees (\$1,000s) | 55,042 | 56,146 | 55,505 | 57,977 | 66,930 | 69,160 | 74,399 | 78,196 | 83,505 | 91,555 |
| Interest & Investment Earnings (\$1,000s) | 10,916 | 13,618 | 12,310 | 13,398 | 14,137 | 15,704 | 20,197 | 18,414 | 12,852 | 7,186 |
| Rents and Intergov Revenues (\$1,000s) | 88,168 | 99,158 | 112,844 | 126,018 | 94,490 | 99,338 | 98,199 | 105,615 | 115,459 | 113,064 |
| Debt Proceeds (\$1,000s) | 14,311 | 2 | 6 | 1,840 | 3,423 | 15,766 | 45,595 | 19,525 | 272 | 0 |
| Total Revenues (\$1,000s) | 284,599 | 287,459 | 295,515 | 324,632 | 314,733 | 343,224 | 393,246 | 388,521 | 390,880 | 401,912 |
| Expenditures (\$1,000) | | | | | | | | | | |
| General Expenditures | 206,889 | 227,070 | 240,861 | 246,631 | 225,635 | 236,026 | 258,468 | 285,439 | 292,500 | 298,020 |
| Utilities (combined) | 20,106 | 19,894 | 20,372 | 23,849 | 23,384 | 24,616 | 25,659 | 26,977 | 25,969 | 29,103 |
| Capital | 34,521 | 38,245 | 34,617 | 41,313 | 34,885 | 38,378 | 40,642 | 62,544 | 92,210 | 60,141 |
| Debt Service (combined) | 8,706 | 10,424 | 9,401 | 11,496 | 9,692 | 10,517 | 10,452 | 37,561 | 10,419 | 9,842 |
| Total Expenses | 270,222 | 295,634 | 305,251 | 323,289 | 293,596 | 309,537 | 335,220 | 412,522 | 421,099 | 397,106 |
| Annexed acres | 531.3 | 6,486.7 | 19,107.8 | 2,334.4 | 1,613.4 | 532.8 | 229.1 | 948.2 | 935.8 | 220.2 |
| Annexed population | 40 | 31,480 | 76,161 | 3,483 | 307 | 579 | 162 | 1,148 | 1,002 | 4 |
| Unincorporated population | 377,496 | 383,348 | 294,893 | 300,260 | 306,198 | 312,245 | 315,359 | 323,741 | 329,124 | 332,980 |
| Change: unincorporated population | 0 | 5,852 | -88,455 | 5,367 | 5,938 | 6,047 | 3,114 | 8,382 | 5,383 | 3,856 |
| Percent growth: unincorporated population | 0.0% | 1.6% | -23.1% | 1.8% | 2.0% | 2.0% | 1.0% | 2.7% | 1.7% | 1.2% |
| Total population | 639,780 | 649,069 | 657,986 | 668,103 | 680,272 | 691,565 | 700,818 | 713,398 | 724,998 | 733,700 |
| Change: total population | 0 | 9,289 | 8,917 | 10,117 | 12,169 | 11,293 | 9,253 | 12,580 | 11,600 | 8,702 |
| Percent growth: total population | 0.0% | 1.5% | 1.4% | 1.5% | 1.8% | 1.7% | 1.3% | 1.8% | 1.6% | 1.2% |

CITY OF BONNEY LAKE

The City of Bonney Lake has grown by 52% during the study period, from a population of 8,549 to 12,950. It engaged in several relatively large annexations in 2001 and 2002, which added almost 1,000 acres to the city's area and over 1,600 people. The areas annexed had about 37% of the overall population growth in Bonney Lake during the study period. Prior to the 2001 and 2002 annexations, Bonney Lake had been experiencing steady population expansion.

Revenues and expenditures by the City of Bonney Lake have risen steadily over the study period, as reported in Figure 44. Unfortunately, data were not available for 2001 and 2003 on the Washington State Auditor's website, leading to some discontinuities in the statistical series for this jurisdiction. In the year 2002, it appears as though revenues significantly exceeded expenses in Bonney Lake. Taxes and fees for services have risen as population has expanded in Bonney Lake (see Figure 45), and appear to take a significant jump upward in 2002, reflecting the large populations annexed in 2001 and 2002. General expenditures and utility expenses in Bonney Lake also show upward movement through the study period, and utility expenses show a jump upward after the annexations in 2001 and 2002, as reported in Figure 46. Capital expenses moved upward sharply over the 1994-2000 time period, but fell significantly in 2002. The lack of data for 2001 and 2003 make it difficult to assess comprehensively financial trends in Bonney Lake toward the end of the study time period.

Figure 44 Revenue and Expenditure Trends in the City of Bonney Lake

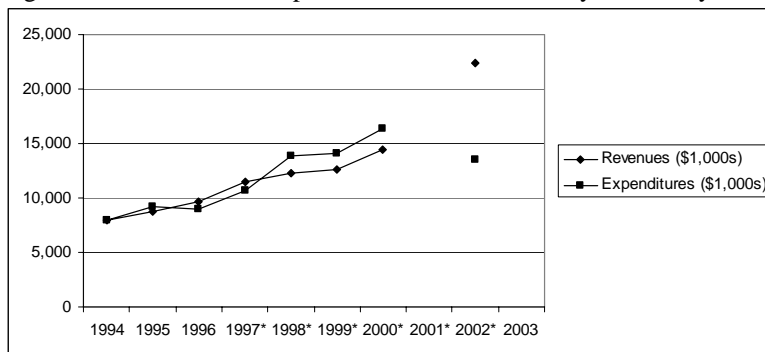
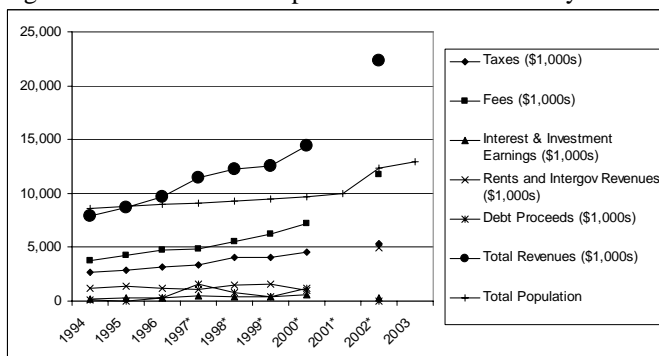


Figure 45 Revenue and Population Trends in the City of Bonney Lake



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Figure 46 Expenditure Trends in the City of Bonney Lake

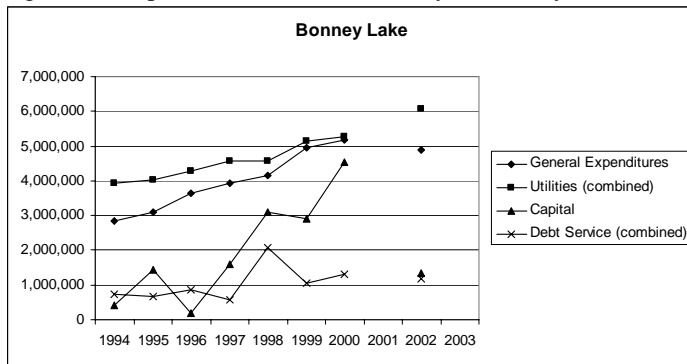


Table 15 Revenue, Expenditure, Population and Annexation Trends in the City of Bonney Lake

| Revenue: | 1994 | 1995 | 1996 | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003 |
|---|-------|-------|-------|--------|--------|--------|--------|-------|--------|--------|
| Taxes (\$1,000s) | 2,670 | 2,860 | 3,170 | 3,370 | 4,050 | 4,015 | 4,576 | 0 | 5,378 | 0 |
| Fees (\$1,000s) | 3,719 | 4,207 | 4,725 | 4,877 | 5,536 | 6,236 | 7,176 | 0 | 11,779 | 0 |
| Interest & Investment Earnings (\$1,000s) | 205 | 286 | 338 | 481 | 408 | 369 | 576 | 0 | 297 | 0 |
| Rents and Intergov Revenues (\$1,000s) | 1,212 | 1,378 | 1,162 | 1,115 | 1,457 | 1,551 | 963 | 0 | 4,922 | 0 |
| Debt Proceeds (\$1,000s) | 124 | 0 | 284 | 1,591 | 780 | 393 | 1,144 | 0 | 1 | 0 |
| Total Revenues (\$1,000s) | 7,929 | 8,732 | 9,680 | 11,435 | 12,231 | 12,564 | 14,435 | 0 | 22,378 | 0 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 2,853 | 3,115 | 3,645 | 3,918 | 4,169 | 4,949 | 5,174 | 0 | 4,887 | 0 |
| Utilities (combined) | 3,941 | 4,016 | 4,282 | 4,566 | 4,564 | 5,130 | 5,280 | 0 | 6,066 | 0 |
| Capital | 424 | 1,441 | 194 | 1,603 | 3,093 | 2,922 | 4,552 | 0 | 1,334 | 0 |
| Debt Service (combined) | 743 | 670 | 858 | 563 | 2,090 | 1,047 | 1,320 | 0 | 1,189 | 0 |
| Total Expenses | 7,961 | 9,242 | 8,980 | 10,650 | 13,917 | 14,049 | 16,327 | 0 | 13,475 | 0 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 3.9 | 90.0 | 79.1 | 46.7 | 389.2 | 602.3 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 625 | 991 | 0 |
| Total population | 8,549 | 8,747 | 8,955 | 9,108 | 9,302 | 9,490 | 9,687 | 9,980 | 12,360 | 12,950 |
| Change: total population | 0 | 198 | 208 | 153 | 194 | 188 | 197 | 293 | 2,380 | 590 |
| Percent growth: total population | 0.0% | 2.3% | 2.4% | 1.7% | 2.1% | 2.0% | 2.1% | 3.0% | 23.8% | 4.8% |

CITY OF PUYALLUP

The City of Puyallup grew by 28% over the study time period. The city annexed over 1,100 acres during this time period, with over 1,400 people residing in these areas at the time of their annexation. This annexed population accounts for about 18% of the population growth in the City of Puyallup over the study time period. The annexations occurred in six of the ten years included in this study, as reported in Table 16.

Revenues and expenditures by the City of Puyallup have risen over time, as reported in Figure 47 and Table 16. Unfortunately, data are missing in the Auditor's records for the year 2000. Figure 48 indicates a steady rise in taxes and fees, and considerable variation in the level of debt proceeds. A large increase in debt proceeds in the year 1998 was matched by a strong increase in capital outlays in 1998, as reported in Figure 49. Figure 49 indicates that general expenditures have risen steadily over the study time period, while utility and debt service expenditures have remained at similar levels over the study time period. Capital expenditures exhibit considerable variability, with relatively high levels in 1998, 1999, and 2002. The timing of these large increases in capital outlays do not coincide with major annexations.

Figure 47 Revenue and Expenditure Trends in the City of Puyallup

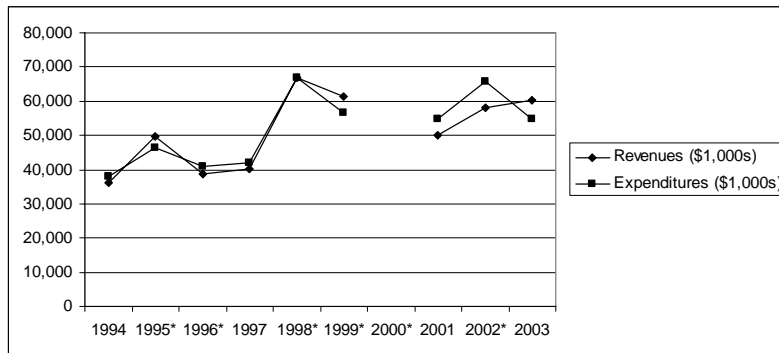


Figure 48 Revenue and Population Trends in the City of Puyallup

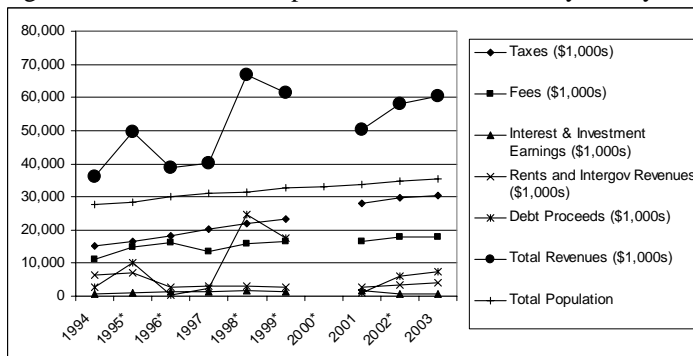
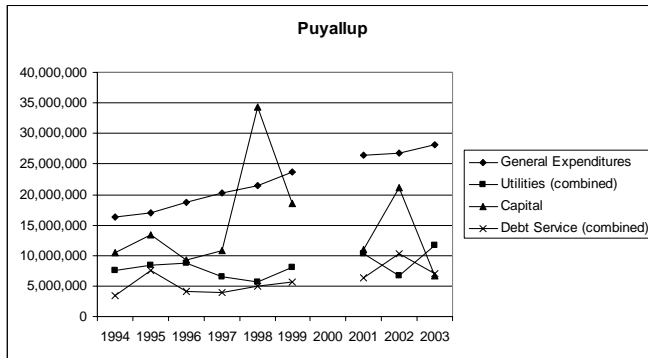


Figure 49 Expenditure Trends in the City of Puyallup



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Table 16 Revenue, Expenditure, Population and Annexation Trends in the City of Puyallup

| Revenue: | 1994 | 1995* | 1996* | 1997 | 1998* | 1999* | 2000* | 2001 | 2002* | 2003 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 15,101 | 16,498 | 18,345 | 20,121 | 21,938 | 23,344 | 0 | 28,058 | 29,665 | 30,425 |
| Fees (\$1,000s) | 11,246 | 14,960 | 16,073 | 13,401 | 15,769 | 16,565 | 0 | 16,621 | 18,002 | 17,746 |
| Interest & Investment Earnings (\$1,000s) | 691 | 1,068 | 1,307 | 1,308 | 1,557 | 1,283 | 0 | 1,689 | 814 | 635 |
| Rents and Intergov Revenues (\$1,000s) | 6,370 | 7,115 | 2,813 | 3,010 | 3,098 | 2,695 | 0 | 2,773 | 3,500 | 4,157 |
| Debt Proceeds (\$1,000s) | 2,622 | 10,031 | 244 | 2,220 | 24,601 | 17,407 | 0 | 1,074 | 5,925 | 7,300 |
| Total Revenues (\$1,000s) | 36,030 | 49,673 | 38,782 | 40,060 | 66,963 | 61,294 | 0 | 50,215 | 57,906 | 60,262 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 16,281 | 17,025 | 18,735 | 20,185 | 21,538 | 23,699 | 0 | 26,398 | 26,775 | 28,090 |
| Utilities (combined) | 7,579 | 8,448 | 8,718 | 6,523 | 5,718 | 8,054 | 0 | 10,276 | 6,626 | 11,731 |
| Capital | 10,539 | 13,384 | 9,345 | 10,826 | 34,261 | 18,513 | 0 | 10,936 | 21,189 | 6,648 |
| Debt Service (combined) | 3,458 | 7,619 | 4,116 | 3,870 | 4,923 | 5,627 | 0 | 6,404 | 10,231 | 7,077 |
| Total Expenses | 37,857 | 46,476 | 40,914 | 41,403 | 66,441 | 55,894 | 0 | 54,015 | 64,820 | 53,546 |
| Annexed acres | 0.0 | 50.4 | 441.0 | 0.0 | 130.8 | 344.0 | 131.0 | 0.0 | 15.5 | 0.0 |
| Annexed population | 0 | 562 | 398 | 0 | 131 | 189 | 158 | 0 | 1 | 0 |
| Total population | 27,574 | 28,202 | 30,049 | 31,021 | 31,359 | 32,663 | 33,014 | 33,900 | 34,920 | 35,490 |
| Change: total population | 0 | 628 | 1,847 | 972 | 338 | 1,304 | 351 | 886 | 1,020 | 570 |
| Percent growth: total population | 0.0% | 2.3% | 6.5% | 3.2% | 1.1% | 4.2% | 1.1% | 2.7% | 3.0% | 1.6% |

CITY OF STEILACOOM

The City of Steilacoom had no change in its level of population and has not undertaken any annexations over the study time period. Revenues to and expenditures by the City of Steilacoom were slightly higher towards the end of the study time period than they were at the beginning of it, as reported in Figure 50 and Table 17. However, this figure shows several years with significantly higher revenues and expenditures. Figures 51 and 52 provide a decomposition of revenues and expenditures for the City of Steilacoom. Revenue from taxes, fees, and interest & investments have been steady. Debt proceeds and intergovernmental revenues show more variability, as is also the case for capital and debt service expenditures (see Figure 52). Utility expenditures in the City of Steilacoom have trended up slightly, while general expenditures have declined from levels incurred in the 1994-2000-time period. Within the general government category, expenditures have risen for law and justice, and fire and emergency services. In contrast, they have declined for transportation, natural resources, and general government services.

Figure 50 Revenue and Expenditure Trends in the City of Steilacoom

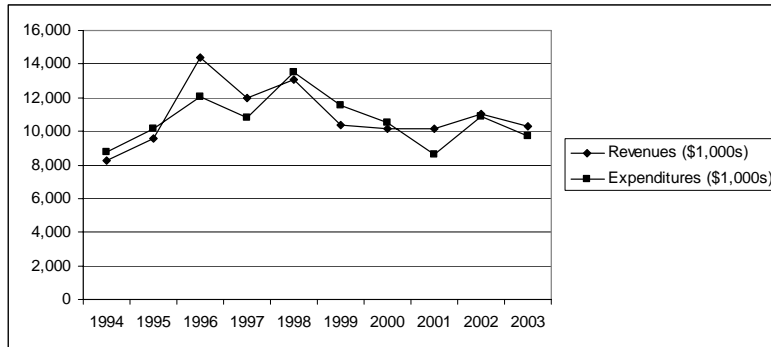


Figure 51 Revenue and Population Trends in the City of Steilacoom

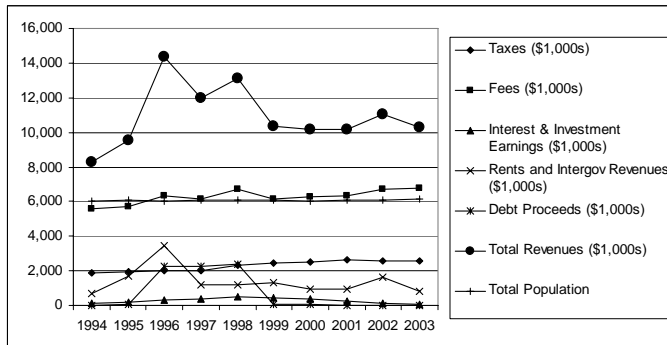
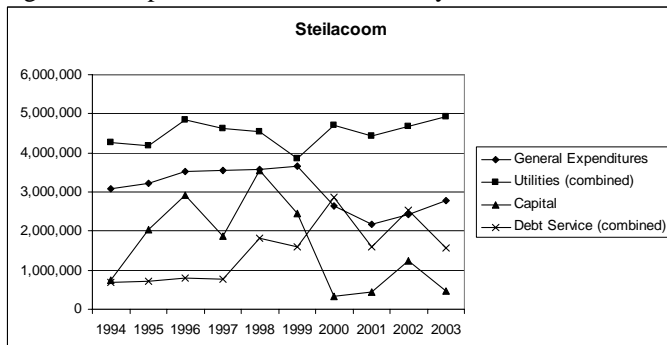


Figure 52 Expenditure Trends in the City of Steilacoom



Chapter 3: Local Government Finance Trends in Case Study

Table 17 Revenue, Expenditure, Population and Annexation Trends in the City of Steilacoom

| | | | | | | | | | | |
|---|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Revenue: | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
| Taxes (\$1,000s) | 1,852 | 1,932 | 2,021 | 2,038 | 2,313 | 2,424 | 2,513 | 2,661 | 2,576 | 2,571 |
| Fees (\$1,000s) | 5,604 | 5,728 | 6,339 | 6,145 | 6,689 | 6,158 | 6,276 | 6,307 | 6,723 | 6,805 |
| Interest & Investment Earnings (\$1,000s) | 125 | 167 | 312 | 363 | 486 | 409 | 364 | 277 | 142 | 92 |
| Rents and Intergov Revenues (\$1,000s) | 704 | 1,676 | 3,444 | 1,185 | 1,191 | 1,307 | 954 | 928 | 1,616 | 810 |
| Debt Proceeds (\$1,000s) | 0 | 44 | 2,274 | 2,247 | 2,404 | 84 | 45 | 0 | 5 | 0 |
| Total Revenues (\$1,000s) | 8,284 | 9,547 | 14,390 | 11,979 | 13,083 | 10,381 | 10,152 | 10,174 | 11,062 | 10,279 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 3,096 | 3,231 | 3,526 | 3,548 | 3,587 | 3,658 | 2,654 | 2,176 | 2,427 | 2,770 |
| Utilities (combined) | 4,264 | 4,179 | 4,838 | 4,630 | 4,535 | 3,861 | 4,702 | 4,438 | 4,680 | 4,924 |
| Capital | 739 | 2,044 | 2,922 | 1,863 | 3,555 | 2,444 | 326 | 430 | 1,233 | 462 |
| Debt Service (combined) | 697 | 715 | 794 | 784 | 1,827 | 1,608 | 2,860 | 1,591 | 2,532 | 1,557 |
| Total Expenditures | 8,796 | 10,169 | 12,079 | 10,826 | 13,503 | 11,572 | 10,542 | 8,636 | 10,873 | 9,712 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 6,037 | 6,072 | 6,051 | 6,082 | 6,085 | 6,063 | 6,049 | 6,085 | 6,095 | 6,120 |
| Change: total population | 0 | 35 | -21 | 31 | 3 | -22 | -14 | 36 | 10 | 25 |
| Percent growth: total population | 0.0% | 0.6% | -0.3% | 0.5% | 0.0% | -0.4% | -0.2% | 0.6% | 0.2% | 0.4% |

CITY OF TACOMA

The City of Tacoma had modest population growth over the study time period, adding 12,000 residents, representing a 7% gain in population. The city annexed 425 acres during the study time period, but at the time of annexation these lands had no population.

The City of Tacoma had a significant increase in its revenues and expenditures over the study time period, as reported in Figure 53 and Table 18. Figure 54 indicates that there has been strong growth in revenues from fees (43%), while income from taxes has risen by 49%. Rents, intergovernmental revenues, interest, and investment income have remained stable. Debt proceeds rose considerably in the 2001-2003 time period. Figure 55 shows that general expenditures rose steadily over the study time period (rising by 37%), while utility expenditures went up significantly after the year 1999. This figure also reports relatively steady expenditures on capital, and some variability in debt service levels.

Figure 53 Revenue and Expenditure Trends in the City of Tacoma

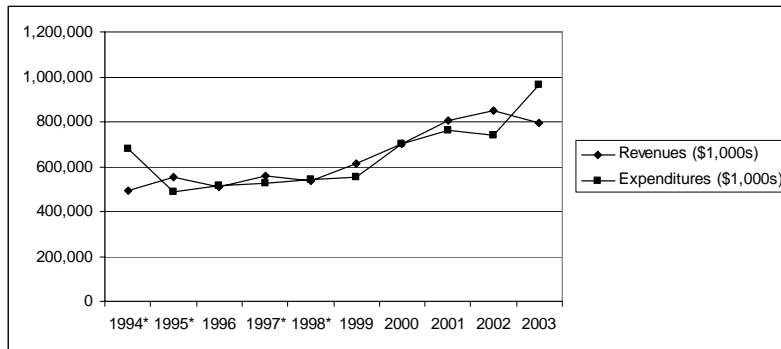


Figure 54 Revenue and Population Trends in the City of Tacoma

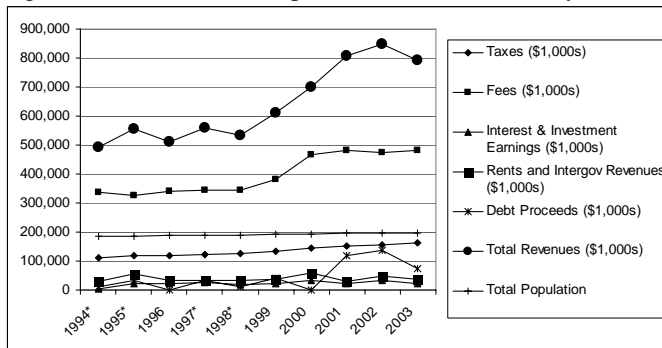
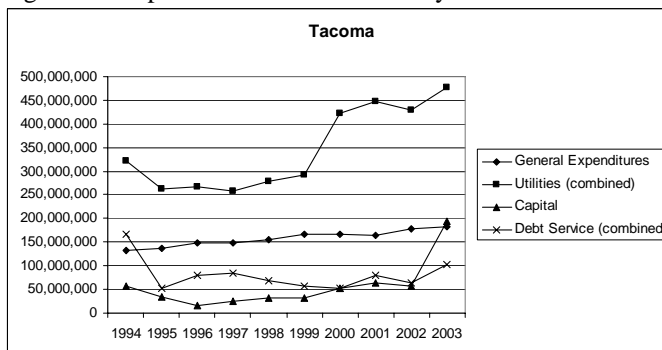


Figure 55 Expenditure Trends in the City of Tacoma



Chapter 3: Local Government Finance Trends in Case Study

Table 18 Revenue, Expenditure, Population and Annexation Trends in the City of Tacoma

| Revenue: | 1994* | 1995* | 1996 | 1997* | 1998* | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 109,266 | 117,146 | 116,697 | 122,472 | 127,181 | 132,961 | 145,972 | 153,171 | 155,637 | 162,441 |
| Fees (\$1,000s) | 338,200 | 327,319 | 339,911 | 343,865 | 343,648 | 380,530 | 465,362 | 482,289 | 475,846 | 481,806 |
| Interest & Investment Earnings (\$1,000s) | 5,386 | 21,388 | 20,961 | 27,306 | 20,158 | 21,394 | 31,838 | 23,650 | 31,625 | 22,978 |
| Rents and Intergov Revenues (\$1,000s) | 28,404 | 54,453 | 32,728 | 34,890 | 32,378 | 35,545 | 57,899 | 29,325 | 49,266 | 38,375 |
| Debt Proceeds (\$1,000s) | 12,291 | 33,939 | 1,039 | 32,512 | 11,771 | 40,544 | 283 | 118,677 | 136,709 | 74,430 |
| Total Revenues (\$1,000s) | 493,547 | 554,245 | 511,336 | 561,045 | 535,135 | 610,973 | 701,355 | 807,111 | 849,083 | 792,942 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 132,773 | 136,267 | 148,740 | 149,112 | 155,970 | 167,015 | 167,804 | 164,821 | 177,003 | 181,730 |
| Utilities (combined) | 322,258 | 263,619 | 267,750 | 259,047 | 278,431 | 291,816 | 421,914 | 448,266 | 428,968 | 476,065 |
| Capital | 57,562 | 34,042 | 15,395 | 24,960 | 32,270 | 31,332 | 52,487 | 63,041 | 57,831 | 195,090 |
| Debt Service (combined) | 166,021 | 51,589 | 80,825 | 85,412 | 68,167 | 57,827 | 52,663 | 79,334 | 64,564 | 103,384 |
| Total Expenditures | 678,614 | 485,517 | 512,710 | 518,531 | 534,838 | 547,990 | 694,868 | 755,462 | 728,365 | 956,269 |
| Annexed acres | 145.0 | 207.0 | 0.0 | 28.5 | 44.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 184,119 | 185,896 | 187,573 | 189,083 | 190,544 | 191,963 | 193,556 | 194,500 | 194,900 | 196,300 |
| Change: total population | 0 | 1,777 | 1,677 | 1,510 | 1,461 | 1,419 | 1,593 | 944 | 400 | 1,400 |
| Percent growth: total population | 0.0% | 1.0% | 0.9% | 0.8% | 0.8% | 0.7% | 0.8% | 0.5% | 0.2% | 0.7% |

CITY OF UNIVERSITY PLACE

The City of University Place was incorporated in 1995. OFM statistics indicate that this incorporation contained 5,030 acres, and 30,500 people. However, OFM population statistics for this community began in 1996, and counted a somewhat smaller number of people (28,281), as reported in Table 19. After incorporation, the City of University Place has annexed another 68 acres, with 495 people. Population growth since incorporation has been 2,400 persons, and people living in the two parcels that were incorporated in 1997 and 1999 account for about 20% of this growth.

Revenues and expenditures by the City of University Place have been at similar levels, as reported in Figure 56. However, the trend of revenues and expenditures has departed from the general trend of population, as can be seen in Figures 57 and 58. In Figure 57 there is a relatively steady trend for revenue from taxes and fees. However, intergovernmental revenues and debt proceeds have had considerable fluctuation, explaining the swings in overall revenue. Figure 58 reports a steady upward level of general expenditures, and almost no outlays for utilities. Capital outlays and debt service show a high level in 1997 (as is the case for debt proceeds), and capital outlays also show a large rise in the years 2003 (there is also a sharp rise in debt proceeds in 2003).

Figure 56 Revenue and Expenditure Trends in the City of University Place

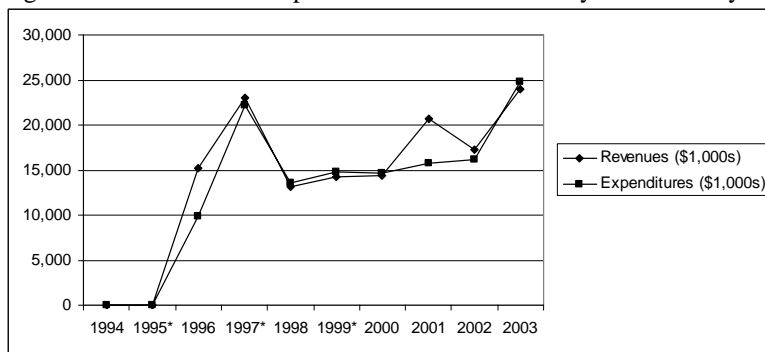
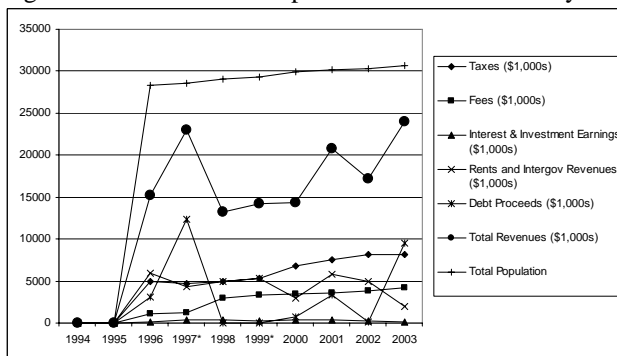


Figure 57 Revenue and Population Trends in the City of University Place



Chapter 3: Local Government Finance Trends in Case Study

Figure 58 Expenditure Trends for the City of University Place

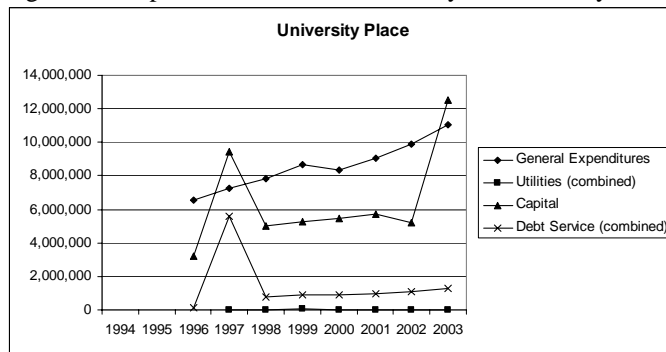


Table 19 Revenue, Expenditure, Population and Annexation Trends in the City of University Place

| Revenue: | 1994 | 1995* | 1996 | 1997* | 1998 | 1999* | 2000 | 2001 | 2002 | 2003 |
|---|------|---------|---------|--------|--------|--------|--------|--------|--------|--------|
| Taxes (\$1,000s) | 0 | 0 | 4,932 | 4,751 | 4,971 | 5,366 | 6,778 | 7,555 | 8,128 | 8,122 |
| Fees (\$1,000s) | 0 | 0 | 1,088 | 1,257 | 2,912 | 3,294 | 3,421 | 3,621 | 3,845 | 4,177 |
| Interest & Investment Earnings (\$1,000s) | 0 | 0 | 107 | 310 | 368 | 257 | 378 | 323 | 191 | 121 |
| Rents and Intergov Revenues (\$1,000s) | 0 | 0 | 5,993 | 4,318 | 4,953 | 5,298 | 3,012 | 5,824 | 4,977 | 2,016 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 3,080 | 12,394 | 0 | 0 | 794 | 3,401 | 95 | 9,495 |
| Total Revenues (\$1,000s) | 0 | 0 | 15,200 | 23,031 | 13,205 | 14,214 | 14,383 | 20,724 | 17,235 | 23,932 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 0 | 0 | 6,567 | 7,237 | 7,834 | 8,661 | 8,362 | 9,067 | 9,908 | 11,044 |
| Utilities (combined) | 0 | 0 | 0 | 19 | 21 | 42 | 4 | 3 | 5 | 2 |
| Capital | 0 | 0 | 3,192 | 9,431 | 4,990 | 5,260 | 5,462 | 5,739 | 5,215 | 12,522 |
| Debt Service (combined) | 0 | 0 | 100 | 5,566 | 769 | 892 | 882 | 978 | 1,091 | 1,259 |
| Total Expenses | 0 | 0 | 9,859 | 22,253 | 13,613 | 14,855 | 14,710 | 15,786 | 16,220 | 24,827 |
| Annexed acres | 0.0 | 5,030.0 | 0.0 | 28.4 | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 30,500 | 0 | 232 | 0 | 263 | 0 | 0 | 0 | 0 |
| Total population | 0 | 0 | 28,281 | 28,623 | 29,030 | 29,253 | 29,933 | 30,190 | 30,350 | 30,720 |
| Change: total population | 0 | 0 | 28,281 | 342 | 407 | 223 | 680 | 257 | 160 | 370 |
| Percent growth: total population | 0.0% | #DIV/0! | #DIV/0! | 1.2% | 1.4% | 0.8% | 2.3% | 0.9% | 0.5% | 1.2% |

UNINCORPORATED SPOKANE COUNTY

Unincorporated Spokane County had a relatively stable population between 1994 and 2002, rising by about 10,000 persons from 191 thousand to 201 thousand persons. However, in 2003, there was a very large incorporation, creating the City of Spokane Valley. This incorporation removed 80,693 persons from unincorporated Spokane County, as reported in Table 25. Before the incorporation of Spokane Valley there were other annexations in Spokane County (see Table 20), but they were relatively small, and in general population in unincorporated Spokane County rose slowly. An annexation in 2001 was significant, and was related to the decrease in population in the county between 2001 and 2002.

The records from the Washington State Auditor show unincorporated Spokane County had a steady increase in revenues and expenditures over the study period, with both increasing by about one-half their 1994 levels, as reported in Figure 59 and Table 20. Figure 60 indicates steady increases in the levels of taxes until 2003, and then a drop that could be related to the Spokane Valley incorporation. Revenues from fees and intergovernmental revenues have risen regularly over the study time period, while debt proceeds have shown some variation and relatively high levels in 1998 and 1999. Expenditure data show strong increases in general expenditures from 1994 through 2002, and then a slight dip in these outlays in 2003 that may have been related to the Spokane Valley incorporation. Utility expenditures have risen through 2002, and then fell off in 2003, while debt service and capital outlays have remained relatively stable through the study time period.

Figure 59 Revenue and Expenditure Trends in Unincorporated Spokane County

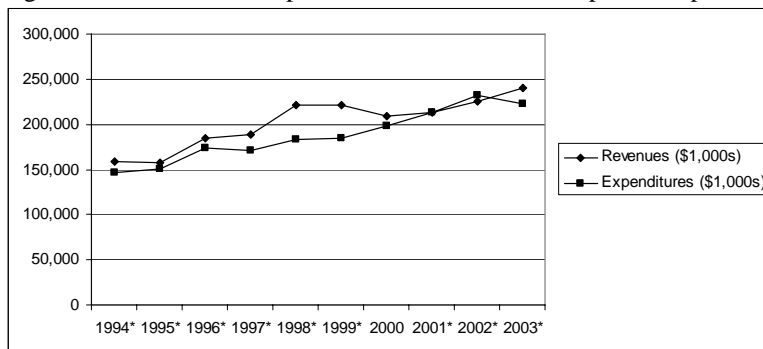


Figure 60 Revenue and Population Trends in Unincorporated Spokane County

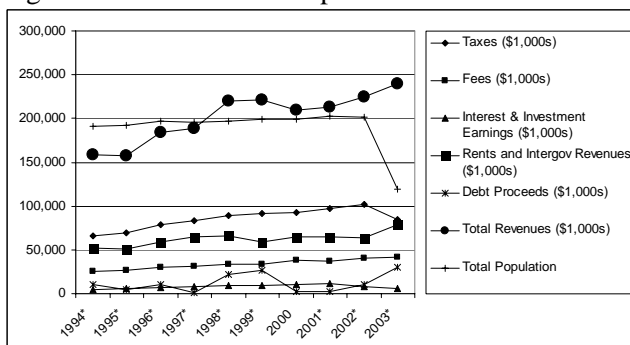
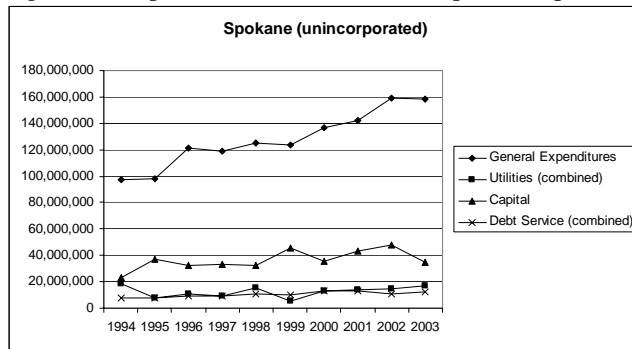


Figure 61 Expenditure Trends in Unincorporated Spokane County



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Table 20 Revenue, Expenditure, Population and Annexation Trends in Unincorporated Spokane County

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000 | 2001* | 2002* | 2003* |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| Taxes (\$1,000s) | 66,593 | 69,612 | 78,658 | 83,473 | 88,902 | 91,683 | 92,689 | 97,238 | 101,783 | 84,847 |
| Fees (\$1,000s) | 25,241 | 26,889 | 30,221 | 31,427 | 34,065 | 34,025 | 38,350 | 37,550 | 40,851 | 41,562 |
| Interest & Investment Earnings (\$1,000s) | 4,925 | 5,889 | 6,634 | 7,761 | 9,535 | 9,197 | 10,383 | 11,585 | 7,872 | 5,235 |
| Rents and Intergov Revenues (\$1,000s) | 51,557 | 51,094 | 58,926 | 64,473 | 66,341 | 59,016 | 65,290 | 64,938 | 64,007 | 78,770 |
| Debt Proceeds (\$1,000s) | 10,510 | 4,102 | 10,139 | 1,612 | 21,772 | 26,874 | 2,441 | 2,364 | 10,622 | 29,559 |
| Total Revenues (\$1,000s) | 158,826 | 157,587 | 184,579 | 188,745 | 220,614 | 220,794 | 209,153 | 213,676 | 225,134 | 239,973 |
| | | | | | | | | | | |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 97,668 | 98,462 | 120,910 | 119,152 | 125,199 | 123,619 | 136,488 | 142,014 | 159,061 | 158,467 |
| Utilities (combined) | 18,220 | 7,919 | 10,589 | 9,581 | 15,828 | 5,441 | 13,071 | 14,222 | 14,838 | 17,195 |
| Capital | 22,867 | 37,134 | 32,466 | 33,104 | 32,310 | 45,362 | 35,424 | 43,591 | 47,595 | 34,858 |
| Debt Service (combined) | 7,425 | 7,673 | 9,461 | 9,124 | 10,474 | 10,420 | 13,052 | 12,781 | 11,106 | 12,202 |
| Total Expenditures | 146,181 | 151,188 | 173,426 | 170,961 | 183,811 | 184,842 | 198,035 | 212,608 | 232,599 | 222,722 |
| | | | | | | | | | | |
| Annexed acres | 711.8 | 263.2 | 283.6 | 4.5 | 1.1 | 32.0 | 0.0 | 2,560.0 | 1.5 | 24,563.0 |
| Annexed population | 711 | 67 | 119 | 0 | 0 | 0 | 0 | 3,654 | 0 | 80,702 |
| Unincorporated population | 191,102 | 192,660 | 196,568 | 195,540 | 197,071 | 198,815 | 199,019 | 202,710 | 201,453 | 119,844 |
| Change: unincorporated population | 0 | 1,558 | 3,908 | -1,028 | 1,531 | 1,744 | 204 | 3,691 | -1,257 | -81,609 |
| Percent growth: unincorporated population | 0.0% | 0.8% | 2.0% | -0.5% | 0.8% | 0.9% | 0.1% | 1.9% | -0.6% | -40.5% |
| Total population | 395,076 | 400,538 | 406,584 | 409,553 | 413,455 | 416,713 | 417,939 | 422,400 | 425,600 | 428,600 |
| Change: total population | 0 | 5,462 | 6,046 | 2,969 | 3,902 | 3,258 | 1,226 | 4,461 | 3,200 | 3,000 |
| Percent growth: total population | 0.0% | 1.4% | 1.5% | 0.7% | 1.0% | 0.8% | 0.3% | 1.1% | 0.8% | 0.7% |

CITY OF DEER PARK

The City of Deer Park had modest growth over the study period, increasing in population by 20%. There was one annexation over the study period, adding just three people to the city population. The annual rate of population growth in Deer Park was greater in the early part of the study period than in the later part, as documented in Table 21.

Revenues and expenditures in the City of Deer Park have shown considerable fluctuation, as reported in Figure 62. Data for the year 2001 were not available on the Washington State Auditor's web site. Figure 62 indicates a gradual rise in revenues from taxes and fees, and more or less constant revenues from interest and investment earnings. However, rents and intergovernmental revenue show very strong changes from year to year. In 1995 both rents and intergovernmental revenues were much higher than in 1994, while in 1996 rent related revenues fell dramatically from 1995 levels while intergovernmental revenues moved to double their 1995 levels. Both of these sources fell to low levels in 1998 and 1999, and both moved up dramatically in the year 2000, and then fell somewhat in 2002 and 2003. General expenditures have shown an upward trend in the City of Deer Park, while utility expenditures have been stable. In contrast, both debt service and capital expenditures have had movements mirroring intergovernmental revenues and rents. Given the minor level of annexation activity, these fluctuations in revenues and expenditures are unrelated to annexations.

Figure 62 Revenue and Expenditure Trends in the City of Deer Park

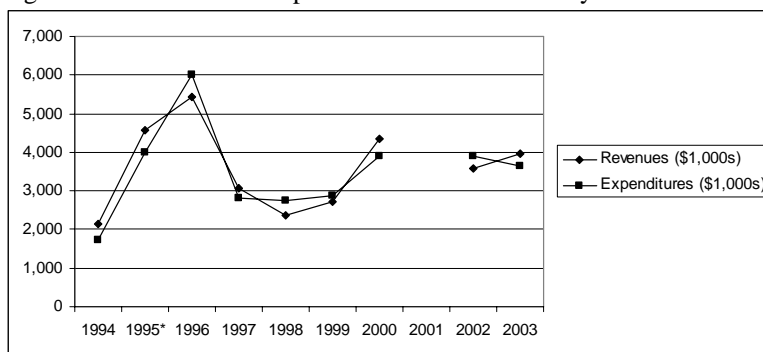
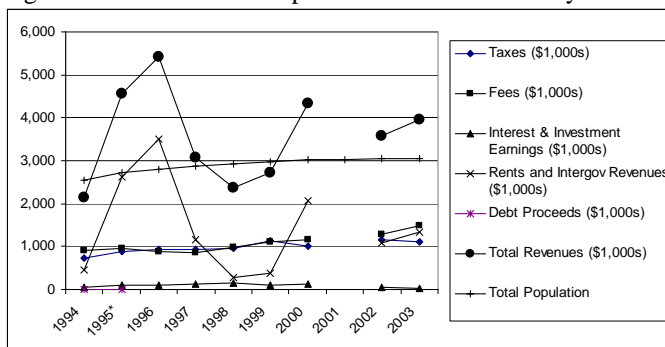


Figure 63 Revenue and Population Trends in the City of Deer Park



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Figure 64 Expenditure Trends in the City of Deer Park

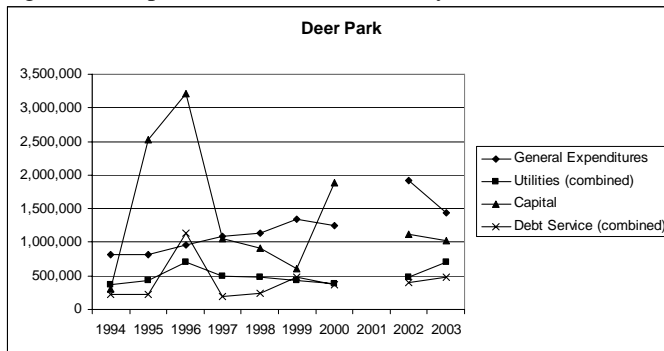


Table 21 Revenue, Expenditure, Population and Annexation Trends in the City of Deer Park

| Revenue: | 1994 | 1995* | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Taxes (\$1,000s) | 730 | 878 | 931 | 930 | 960 | 1,135 | 1,010 | 0 | 1,160 | 1,103 |
| Fees (\$1,000s) | 907 | 956 | 884 | 857 | 995 | 1,111 | 1,158 | 0 | 1,294 | 1,497 |
| Interest & Investment Earnings (\$1,000s) | 53 | 100 | 100 | 131 | 145 | 104 | 119 | 0 | 41 | 28 |
| Rents and Intergov Revenues (\$1,000s) | 448 | 2,625 | 3,510 | 1,156 | 270 | 366 | 2,056 | 0 | 1,080 | 1,338 |
| Debt Proceeds (\$1,000s) | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues (\$1,000s) | 2,142 | 4,563 | 5,425 | 3,074 | 2,370 | 2,715 | 4,343 | 0 | 3,575 | 3,966 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 823 | 819 | 966 | 1,081 | 1,130 | 1,348 | 1,251 | 0 | 1,911 | 1,442 |
| Utilities (combined) | 365 | 431 | 697 | 488 | 485 | 429 | 391 | 0 | 476 | 705 |
| Capital | 301 | 2,527 | 3,213 | 1,048 | 904 | 603 | 1,887 | 0 | 1,117 | 1,016 |
| Debt Service (combined) | 228 | 223 | 1,138 | 198 | 244 | 486 | 362 | 0 | 400 | 478 |
| Total Expenditures | 1,717 | 4,000 | 6,014 | 2,815 | 2,763 | 2,867 | 3,892 | 0 | 3,904 | 3,641 |
| Annexed acres | 0.0 | 53.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 2,552 | 2,729 | 2,806 | 2,875 | 2,935 | 2,983 | 3,017 | 3,035 | 3,045 | 3,055 |
| Change: total population | 0 | 177 | 77 | 69 | 60 | 48 | 34 | 18 | 10 | 10 |
| Percent growth: total population | 0.0% | 6.9% | 2.8% | 2.5% | 2.1% | 1.6% | 1.1% | 0.6% | 0.3% | 0.3% |

CITY OF FAIRFIELD

The City of Fairfield experienced 15% population growth over the study time period. However, almost all of this growth came in 2001, when the city gained about 100 persons. There were no annexations during the study time period.

Revenues and expenditures in Fairfield have moved in parallel, as reported in Figure 65. The trend of revenues and expenses was quite stable from 1994 to 2001, while there was a large increase in both revenues and expenses in 2002 and 2003. Figure 66 indicates that revenues from taxes and fees moved upward slightly over the study time period, with a jump upwards in fees collected after the growth occurring in 2000-2001. Intergovernmental revenues increased dramatically in 2002 and 2003, while debt proceeds were also much higher than average in 2002. On the expenditure side, Figure 67 mirrors these expanded intergovernmental revenues and debt proceeds in the series for capital expenditures, with much expanded levels of expenditure in 2002 and 2003. General expenditures have moved upward modestly over the study time period.

Figure 65 Revenue and Expenditure Trends in the City of Fairfield

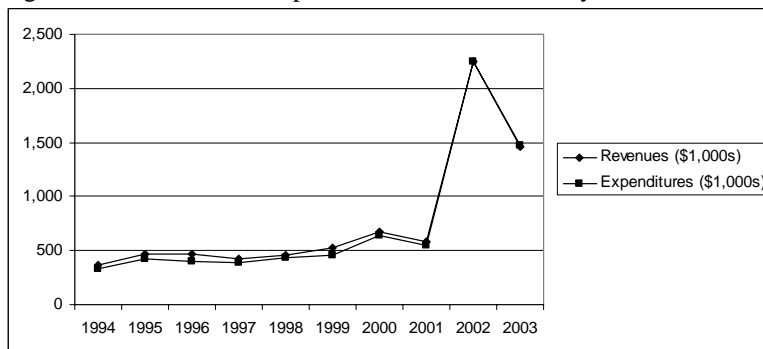


Figure 66 Revenue and Population Trends for the City of Fairfield

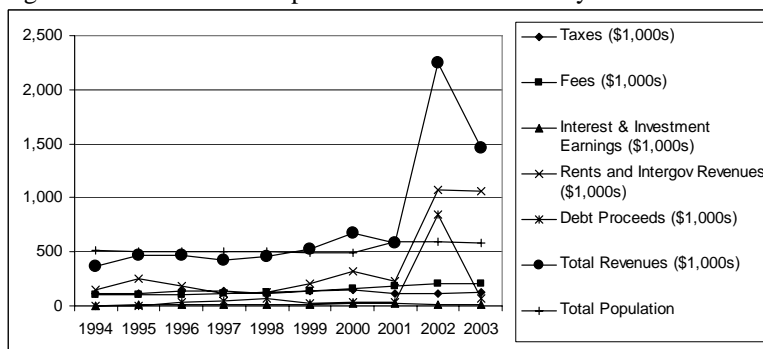


Figure 67 Expenditure Trends in the City of Fairfield

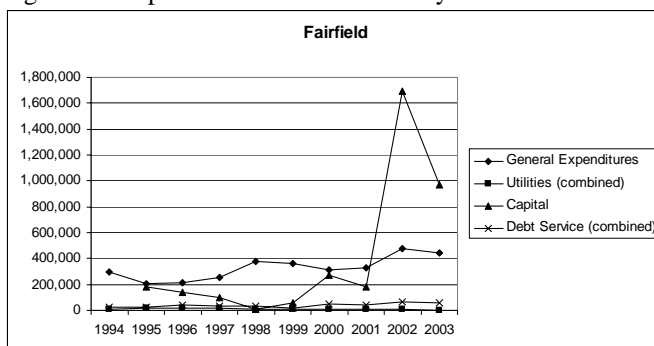


Table 22 Revenue, Expenditure, Population and Annexation Trends in the City of Fairfield

| Revenue: | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 109.71 | 115.99 | 141.428 | 136.818 | 114.767 | 133.232 | 143.905 | 114.554 | 116.497 | 125.138 |
| Fees (\$1,000s) | 103.27 | 100.699 | 106.979 | 110.474 | 126.994 | 137.313 | 154.245 | 180.367 | 201.293 | 203.795 |
| Interest & Investment Earnings (\$1,000s) | 3.834 | 6.161 | 9.854 | 14.066 | 15.932 | 16.577 | 20.221 | 18.287 | 15.451 | 11.238 |
| Rents and Intergov Revenues (\$1,000s) | 145.9 | 250.195 | 183.1 | 112.912 | 127.692 | 206.458 | 317.952 | 231.678 | 1070.73 | 1059.94 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 28.688 | 45.402 | 73.718 | 26.155 | 34.291 | 33.885 | 849.493 | 66.423 |
| Total Revenues (\$1,000s) | 362.71 | 473.045 | 470.049 | 419.672 | 459.103 | 519.735 | 670.614 | 578.771 | 2253.47 | 1466.53 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 298.41 | 209.409 | 210.684 | 250.773 | 375.703 | 363.96 | 310.062 | 325.692 | 476.545 | 445.409 |
| Utilities (combined) | 11.379 | 14.746 | 13.292 | 13.959 | 11.726 | 11.284 | 11.089 | 11.064 | 11.758 | 1.325 |
| Capital | 0 | 178.191 | 139.144 | 96.113 | 10.667 | 58.326 | 271.675 | 177.591 | 1692.36 | 973.588 |
| Debt Service (combined) | 21.771 | 21.84 | 37.475 | 30.635 | 32.567 | 18.968 | 51.449 | 38.804 | 64.049 | 56.577 |
| Total Expenses | 331.56 | 424.186 | 400.595 | 391.48 | 430.663 | 452.538 | 644.275 | 553.151 | 2244.71 | 1476.9 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 511 | 505 | 503 | 499 | 497 | 495 | 494 | 591 | 590 | 586 |
| Change: total population | 0 | -6 | -2 | -4 | -2 | -2 | -1 | 97 | -1 | -4 |
| Percent growth: total population | 0.0% | -1.2% | -0.4% | -0.8% | -0.4% | -0.4% | -0.2% | 19.6% | -0.2% | -0.7% |

CITY OF MEDICAL LAKE

The City of Medical Lake has experienced a population gain of 13% over the study time period. There were no annexations between 1994 and 2003. Between 1994 and 2002 there was a gain of only about 150 people in the City of Medical Lake, but the city added more than double this number between 2002 and 2003, as reported in Table 23.

Revenues and expenditures in Medical Lake have exhibited a trend that is much more peaked than has been the case with population, as reported in Figure 68. From 1998 through 2001 this community had a sharp rise in revenues and expenditures, in comparison to the years before and after this time period. Figure 69 indicates that taxes and fees have had a very stable trend, moving upward modestly over the study time period. In contrast, intergovernmental revenues and debt proceeds have shown significant fluctuations, and these fluctuations explain the sharp peak in revenues between 1998 and 2001. Debt proceeds were particularly important in 1996 and 1998, while intergovernmental revenues had very high levels in 1999, and relatively high levels in 1997 and 1998. Expenditures by the City of Medical Lake show a pattern similar to that for revenues; in 1999 the level of capital expenditures was very high, while 1997, 1998, and 2000 had relatively high levels of capital outlay (see Figure 70). General expenditures and utility expenditures exhibited much smoother patterns, with general expenditures increasing very little, and utility expenditures moving upward in a regular pattern and essentially doubling over the study time period. Debt service has increased in importance over the study time period, and showed a very high level in the year 2001.

Figure 68 Revenue and Expenditure Trends in the City of Medical Lake

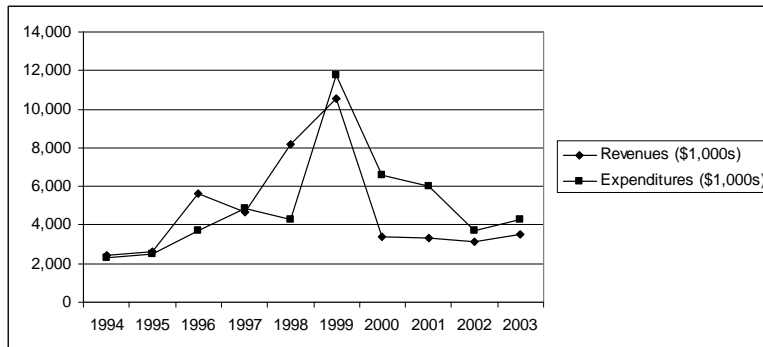


Figure 69 Revenue and Population Trends in the City of Medical Lake

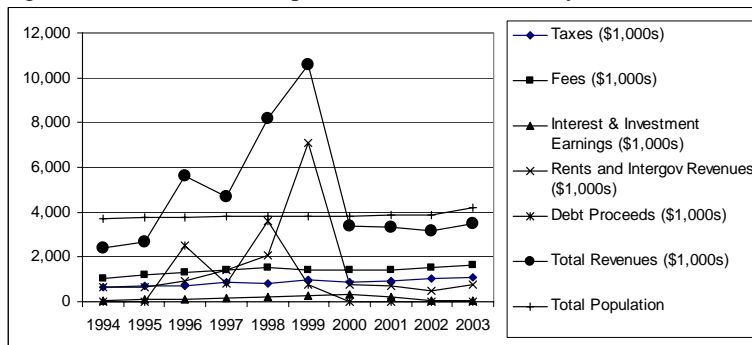
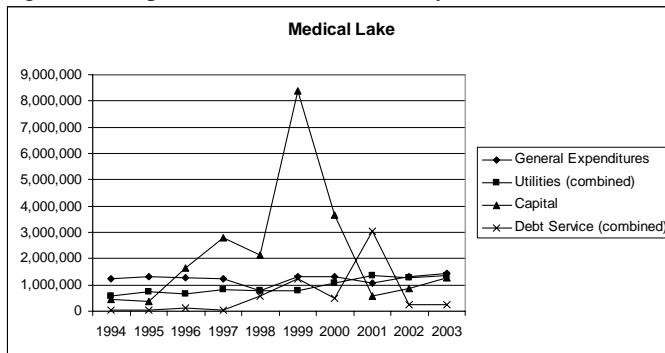


Figure 70 Expenditure Trends in the City of Medical Lake



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Table 23 Revenue, Expenditure, Population and Annexation Trends in the City of Medical Lake

| | | | | | | | | | | |
|---|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|
| Revenue: | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
| Taxes (\$1,000s) | 668 | 698 | 727 | 853 | 802 | 974 | 871 | 931 | 1,047 | 1,071 |
| Fees (\$1,000s) | 1,047 | 1,183 | 1,321 | 1,410 | 1,531 | 1,437 | 1,401 | 1,444 | 1,534 | 1,617 |
| Interest & Investment Earnings (\$1,000s) | 67 | 101 | 97 | 182 | 196 | 286 | 340 | 201 | 60 | 33 |
| Rents and Intergov Revenues (\$1,000s) | 631 | 669 | 942 | 1,443 | 2,078 | 7,117 | 739 | 731 | 512 | 771 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 2,516 | 797 | 3,592 | 750 | 15 | 0 | 0 | 0 |
| Total Revenues (\$1,000s) | 2,412 | 2,651 | 5,604 | 4,685 | 8,199 | 10,565 | 3,367 | 3,307 | 3,153 | 3,492 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 1,222 | 1,302 | 1,264 | 1,216 | 787 | 1,333 | 1,307 | 1,062 | 1,328 | 1,442 |
| Utilities (combined) | 583 | 748 | 677 | 814 | 776 | 793 | 1,086 | 1,358 | 1,275 | 1,336 |
| Capital | 449 | 390 | 1,663 | 2,784 | 2,140 | 8,385 | 3,672 | 573 | 854 | 1,256 |
| Debt Service (combined) | 49 | 47 | 112 | 53 | 560 | 1,252 | 509 | 3,034 | 240 | 258 |
| Total Expenditures | 2,304 | 2,486 | 3,715 | 4,868 | 4,262 | 11,763 | 6,574 | 6,027 | 3,696 | 4,292 |
| Annexed acres | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 3,728 | 3,753 | 3,752 | 3,795 | 3,797 | 3,791 | 3,815 | 3,877 | 3,885 | 4,215 |
| Change: total population | 0 | 25 | -1 | 43 | 2 | -6 | 24 | 62 | 8 | 330 |
| Percent growth: total population | 0.0% | 0.7% | 0.0% | 1.1% | 0.1% | -0.2% | 0.6% | 1.6% | 0.2% | 8.5% |

CITY OF SPOKANE

Over the 1994-2003 time period, the City of Spokane had a 7% increase in population. The city had several annexations towards the beginning of the study time period, adding 950 acres and 830 people to the city population. Population added by annexations was less than 10% of population gain in the city over the study time period. Spokane's population growth slowed from 1995 through 2002, and the city actually lost 200 people in the year 2002. However, in 2003 population growth has resumed in Spokane.

Revenues and expenditures in the City of Spokane have exhibited a fairly regular trend, moving upward modestly (see Figure 71). Taxes and fees show a regular upward movement, as reported in Figure 72, while rents and intergovernmental revenues and interest earnings have been stable. Debt proceeds have also been stable, except for a spike in their magnitude in the year 1999. General expenditures and utility expenditures in the City of Spokane have also moved upward in a relatively smooth manner, except for a relatively high value in general expenditures in the year 1999. Capital and debt service expenditures have exhibited a stable pattern.

Figure 71 Revenue and Expenditure Trends in the City of Spokane

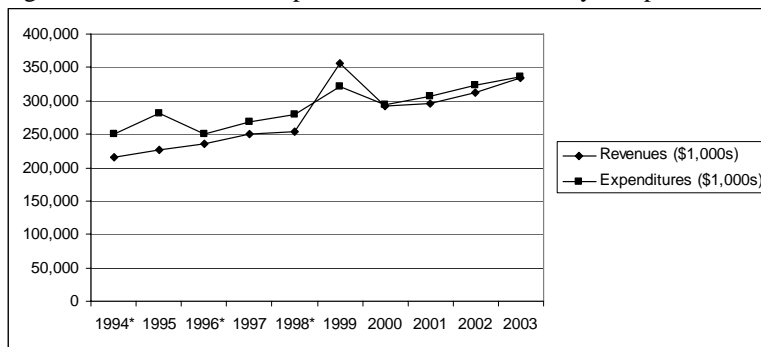


Figure 72 Revenue and Population Trends in the City of Spokane

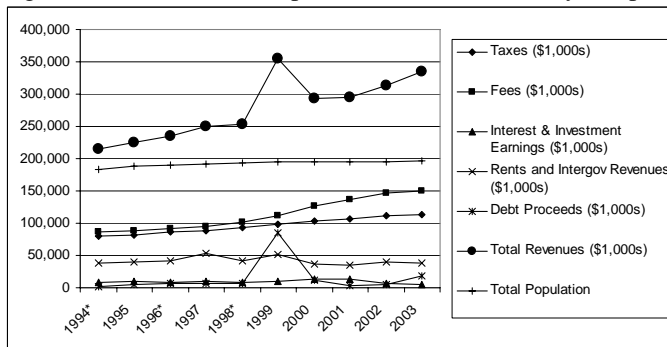
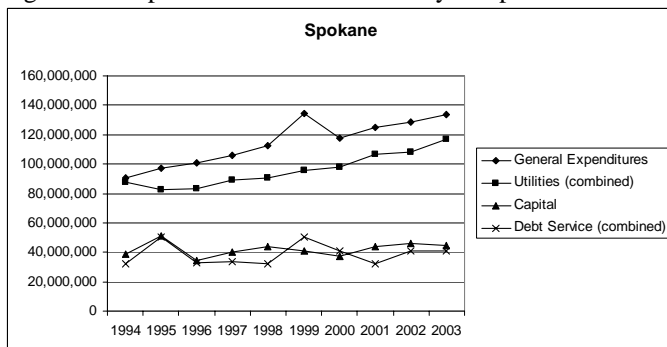


Figure 73 Expenditure Trends in the City of Spokane



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Table 24 Revenue, Expenditure, Population and Annexation Trends in the City of Spokane

| Revenue: | 1994* | 1995 | 1996* | 1997 | 1998* | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 80,381 | 82,217 | 85,904 | 88,023 | 93,133 | 97,696 | 103,621 | 106,437 | 111,575 | 114,147 |
| Fees (\$1,000s) | 86,873 | 88,822 | 91,894 | 94,247 | 102,151 | 112,315 | 126,750 | 136,572 | 146,370 | 150,480 |
| Interest & Investment Earnings (\$1,000s) | 7,869 | 9,554 | 8,855 | 9,301 | 9,059 | 9,701 | 13,940 | 12,735 | 6,877 | 4,740 |
| Rents and Intergov Revenues (\$1,000s) | 38,099 | 40,637 | 42,193 | 52,712 | 42,330 | 51,106 | 36,654 | 34,219 | 39,306 | 38,485 |
| Debt Proceeds (\$1,000s) | 2,175 | 4,508 | 6,514 | 6,446 | 6,800 | 84,992 | 12,082 | 3,867 | 5,655 | 18,886 |
| Total Revenues (\$1,000s) | 215,396 | 225,739 | 235,362 | 250,729 | 253,472 | 355,810 | 293,046 | 295,502 | 312,864 | 334,849 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 90,658 | 97,132 | 100,577 | 105,598 | 112,861 | 134,173 | 117,563 | 124,602 | 128,867 | 133,438 |
| Utilities (combined) | 87,916 | 82,225 | 82,953 | 89,004 | 90,304 | 95,452 | 98,069 | 106,371 | 108,157 | 116,682 |
| Capital | 38,697 | 50,781 | 34,033 | 40,444 | 43,704 | 41,153 | 37,205 | 43,877 | 45,690 | 44,526 |
| Debt Service (combined) | 32,306 | 50,298 | 32,895 | 33,791 | 32,096 | 50,463 | 41,224 | 32,056 | 40,871 | 41,081 |
| Total Expenditures | 249,576 | 280,437 | 250,458 | 268,836 | 278,965 | 321,241 | 294,061 | 306,906 | 323,585 | 335,726 |
| Annexed acres | 711.0 | 0.0 | 239.0 | 0.0 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 711 | 0 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 184,058 | 187,576 | 189,246 | 191,464 | 193,437 | 194,859 | 195,629 | 195,700 | 195,500 | 197,400 |
| Change: total population | 0 | 3,518 | 1,670 | 2,218 | 1,973 | 1,422 | 770 | 71 | -200 | 1,900 |
| Percent growth: total population | 0.0% | 1.9% | 0.9% | 1.2% | 1.0% | 0.7% | 0.4% | 0.0% | -0.1% | 1.0% |

CITY OF SPOKANE VALLEY

The new City of Spokane Valley was included in this study; it represents the largest incorporation or annexation activity covered in this study. However, unlike other jurisdictions included in this study, there is no multi-year history of revenues, expenditures, population, and incorporation data. Table 25 provides an overview of these data for the City of Spokane Valley for the year 2003. It shows rough balance in taxes and fees versus general expenditures and utility expenditures in the first year of this city's finances. Strong intergovernmental revenues and debt proceeds will likely be reflected in capital outlays in later years, as this income is spent on capital projects. Population at the time of incorporation was somewhat below estimated 2003 population, suggesting population growth in this community is continuing.

Table 25 Revenue, Expenditure, Population and Incorporation Data for Spokane Valley for the year 2003

| | 2003 |
|--|----------|
| Taxes (\$1,000's) | 17,487 |
| Fees (\$1,000s) | 2,343 |
| Interest & Investment Earnings (\$1,000's) | 303 |
| Rents & Intergov. Revenues (\$1,000s) | 2,168 |
| Debt Proceeds (\$1,000s) | 9,621 |
| Total Revenues (\$1,000s) | 33,926 |
| Expenditures (\$1,000) | |
| General Expenditures | 13,935 |
| Utilities (combined) | 727 |
| Capital | 918 |
| Debt Service (combined) | 120 |
| Total Expenditures | 15,700 |
| Incorporated Acres | 24,458.0 |
| Incorporated Population | 80,693.0 |
| Total Population | 82,005 |

UNINCORPORATED YAKIMA COUNTY

Unincorporated Yakima County has experienced a population decline over the 1994-2003 studies time period of about 15%. This population decline has been the result of annexations in Yakima County that have added to cities the approximate decline in unincorporated area population. Almost 5,800 acres of land have been annexed by cities in Yakima County during the study time period; annexations have occurred every year, as reported in Table 26.

Revenues and expenditures of Yakima County have moved upward sharply, even though population in unincorporated Yakima County has declined, as reported in Figure 74. Figure 75 indicates that taxes, fees, and intergovernmental revenues have moved upwards in a smooth trend over the study time period. Debt proceeds were of minor importance except in the year 2002, when they had a very large increase. Figure 76 indicates that general expenditures in Yakima County have moved upward sharply over the study time period, while other categories of expenditures have been stable. The growth of general expenditures has been driven by expansions in law and justice, fire & emergency, health and human services, and natural resources expenditures. General government and transportation expenditures have remained relatively stable.

Figure 74 Revenue and Expenditure Trends for Unincorporated Yakima County

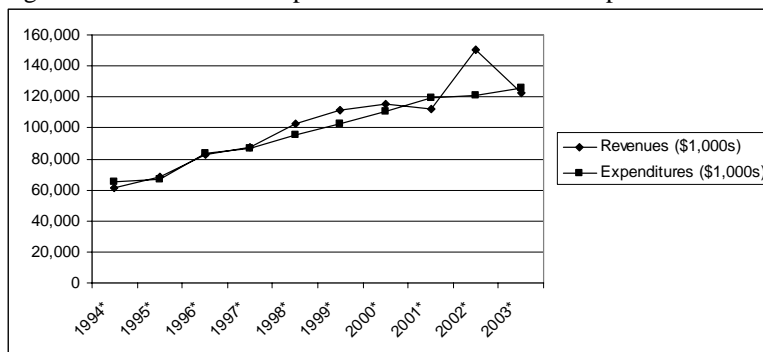


Figure 75 Revenue and Population Trends in Unincorporated Yakima County

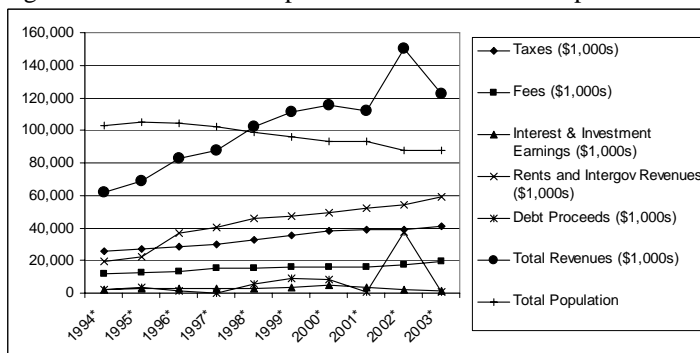
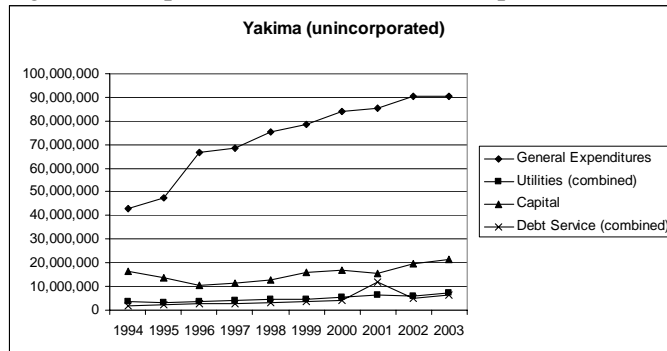


Figure 76 Expenditure Trends in Unincorporated Yakima County



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Table 26 Revenue, Expenditure, Population and Annexation Trends in Unincorporated Yakima County

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003* |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Taxes (\$1,000s) | 25,832 | 26,801 | 28,187 | 29,901 | 32,744 | 35,380 | 38,278 | 39,258 | 39,125 | 40,815 |
| Fees (\$1,000s) | 11,889 | 12,839 | 13,181 | 15,117 | 15,388 | 16,170 | 15,659 | 16,329 | 17,352 | 19,737 |
| Interest & Investment Earnings (\$1,000s) | 2,010 | 2,746 | 2,795 | 2,714 | 2,935 | 3,304 | 4,783 | 3,588 | 2,020 | 1,735 |
| Rents and Intergov Revenues (\$1,000s) | 19,658 | 22,604 | 36,893 | 40,037 | 45,946 | 47,293 | 49,068 | 52,413 | 54,393 | 59,477 |
| Debt Proceeds (\$1,000s) | 2,184 | 3,532 | 1,674 | 0 | 5,522 | 9,150 | 8,011 | 466 | 37,641 | 427 |
| Total Revenues (\$1,000s) | 61,574 | 68,522 | 82,730 | 87,769 | 102,535 | 111,297 | 115,798 | 112,054 | 150,532 | 122,192 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 43,149 | 47,564 | 66,795 | 68,557 | 75,551 | 78,500 | 84,173 | 85,447 | 90,420 | 90,435 |
| Utilities (combined) | 3,566 | 3,348 | 3,718 | 4,228 | 4,620 | 4,620 | 5,464 | 6,535 | 6,115 | 7,439 |
| Capital | 16,238 | 13,547 | 10,436 | 11,327 | 12,737 | 15,834 | 17,116 | 15,438 | 19,551 | 21,615 |
| Debt Service (combined) | 2,032 | 2,306 | 2,643 | 2,907 | 3,000 | 3,781 | 3,893 | 11,974 | 5,010 | 6,284 |
| Total Expenditures | 64,986 | 66,764 | 83,592 | 87,018 | 95,909 | 102,735 | 110,646 | 119,393 | 121,096 | 125,774 |
| Annexed acres | 256.4 | 1,328.7 | 511.0 | 270.8 | 572.3 | 454.5 | 370.3 | 212.9 | 1,585.0 | 229.8 |
| Annexed population | 744 | 3,418 | 870 | 885 | 934 | 124 | 1,015 | 263 | 6,316 | 20 |
| Unincorporated population | 102,733 | 105,045 | 104,036 | 102,284 | 98,749 | 95,862 | 93,192 | 93,171 | 87,674 | 87,740 |
| Change: unincorporated population | 0 | 2,312 | -1,009 | -1,752 | -3,535 | -2,887 | -2,670 | -21 | -5,497 | 66 |
| Percent growth: unincorporated population | 0.0% | 2.3% | -1.0% | -1.7% | -3.5% | -2.9% | -2.8% | 0.0% | -5.9% | 0.1% |
| Total population | 214,440 | 219,480 | 223,203 | 223,917 | 222,838 | 223,596 | 222,581 | 224,500 | 225,000 | 226,000 |
| Change: total population | 0 | 5,040 | 3,723 | 714 | -1,079 | 758 | -1,015 | 1,919 | 500 | 1,000 |
| Percent growth: total population | 0.0% | 2.4% | 1.7% | 0.3% | -0.5% | 0.3% | -0.5% | 0.9% | 0.2% | 0.4% |

CITY OF GRANGER

Population growth in the City of Granger has been modest over the study period, expanding by about 500 people, which was a 22% expansion in population. This city has had a number of annexations during the study period, but they only included 29 people. The city annexed a total of 295 acres during the study period, as documented in Table 27.

Revenue and expenditure trends in Granger are documented in Figure 77. This figure shows a gradual upward trend in overall expenditures and revenues, but with some fluctuations in overall magnitude. Figure 78 reports that taxes and fees have moved upward consistently over the study period, in parallel with population growth. Interest and investment earnings have been stable. Revenue from rents and intergovernmental revenues have had considerable fluctuation, while debt proceeds were quite high in the year 2001. The spikes in total revenues in 1996, 2001, and 2002 were very much tied to these revenue sources. Expenses in the City of Granger for general expenditures and utilities show a systematic expansion mirroring revenues from taxes and fees, as reported in Figure 79. Capital outlays have varied considerably, with peak values generally mirroring expansions of revenues related to these sources in 1995, and through the 2000-2002 time period. The 1997 capital outlay increase is not evident in revenue statistics for this time period.

Figure 77 Revenue and Expenditure Trends for the City of Granger

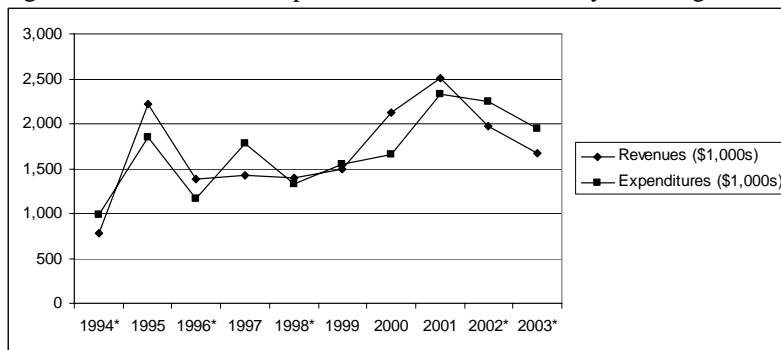
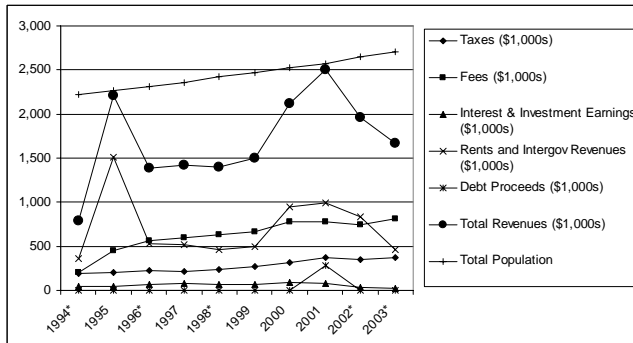


Figure 78 Revenue and Population Trends for the City of Granger



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Figure 79 Expenditure Trends for the City of Granger

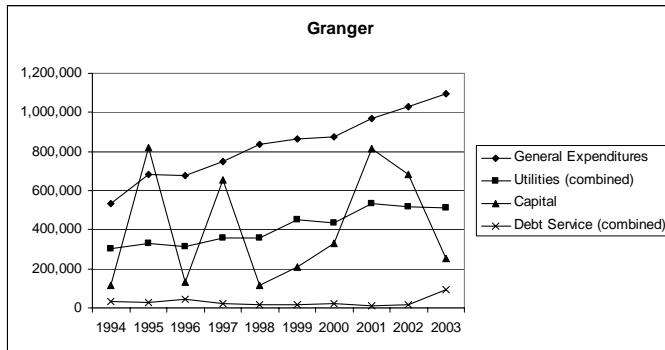


Table 27 Revenue, Expenditure, Population and Annexation Trends in the City of Granger

| Revenue: | 1994* | 1995 | 1996* | 1997 | 1998* | 1999 | 2000 | 2001 | 2002* | 2003* |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Taxes (\$1,000s) | 188 | 206 | 224 | 217 | 233 | 270 | 313 | 372 | 352 | 371 |
| Fees (\$1,000s) | 201 | 455 | 561 | 601 | 632 | 662 | 774 | 783 | 740 | 810 |
| Interest & Investment Earnings (\$1,000s) | 40 | 41 | 65 | 77 | 67 | 65 | 86 | 76 | 31 | 18 |
| Rents and Intergov Revenues (\$1,000s) | 358 | 1,514 | 536 | 524 | 466 | 498 | 945 | 987 | 840 | 464 |
| Debt Proceeds (\$1,000s) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282 | 0 | 0 |
| Total Revenues (\$1,000s) | 787 | 2,216 | 1,387 | 1,423 | 1,403 | 1,499 | 2,125 | 2,506 | 1,968 | 1,672 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 535 | 680 | 675 | 750 | 836 | 866 | 874 | 966 | 1,027 | 1,097 |
| Utilities (combined) | 302 | 328 | 313 | 356 | 358 | 451 | 434 | 535 | 518 | 510 |
| Capital | 114 | 818 | 131 | 655 | 118 | 210 | 328 | 813 | 682 | 251 |
| Debt Service (combined) | 35 | 27 | 42 | 21 | 17 | 15 | 23 | 13 | 16 | 93 |
| Total Expenditures | 986 | 1,853 | 1,161 | 1,783 | 1,328 | 1,542 | 1,659 | 2,328 | 2,243 | 1,950 |
| Annexed acres | 20.1 | 0.0 | 17.7 | 0.0 | 84.5 | 0.0 | 0.0 | 0.0 | 7.0 | 166.0 |
| Annexed population | 0 | 0 | 14 | 0 | 2 | 0 | 0 | 0 | 2 | 11 |
| Total population | 2,217 | 2,268 | 2,308 | 2,359 | 2,427 | 2,471 | 2,530 | 2,575 | 2,645 | 2,710 |
| Change: total population | 0 | 51 | 40 | 51 | 68 | 44 | 59 | 45 | 70 | 65 |
| Percent growth: total population | 0.0% | 2.3% | 1.8% | 2.2% | 2.9% | 1.8% | 2.4% | 1.8% | 2.7% | 2.5% |

CITY OF HARRAH

The City of Harrah has experienced population growth of 39% over the study period, but has had no annexations. This city has also had consistent revenue and expenditure levels, as reported in Figure 80. Figure 81 and Table 28 shows that taxes and fees have trended upwards modestly, while taxes and intergovernmental revenues had a distinct upward spike in the year 1998. In the same year, capital outlays in the City of Harrah also were sharply higher (see Figure 82). Other expenditures in this jurisdiction show a stable trend, moving upward in rough balance to the level of revenue for taxes and fees.

Figure 80 Revenue and Expenditure Trends for the City of Harrah

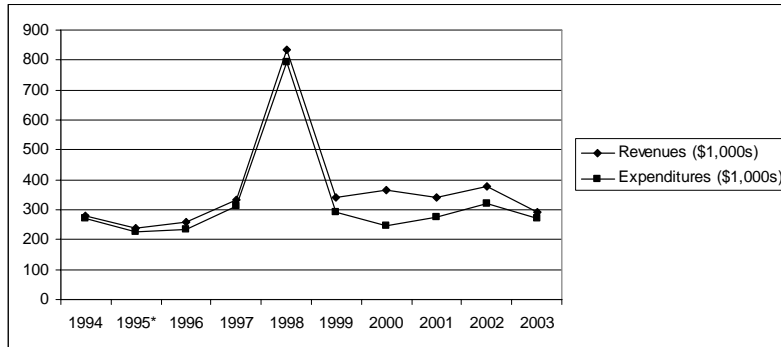


Figure 81 Revenue and Population Trends for the City of Harrah

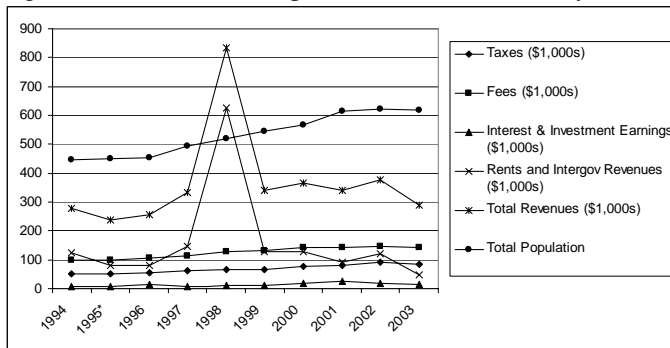


Figure 82 Expenditure Trends for the City of Harrah

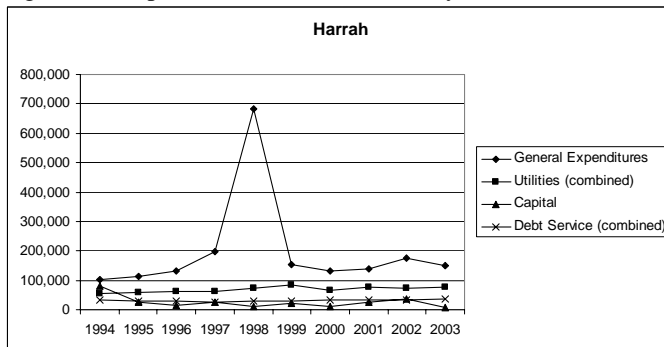


Table 28 Revenue, Expenditure, Population and Annexation Trends in the City of Harrah

| Revenue: | 1994 | 1995* | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|------|-------|------|------|------|------|------|------|------|-------|
| Taxes (\$1,000s) | 49 | 51 | 56 | 63 | 66 | 67 | 77 | 81 | 91 | 84 |
| Fees (\$1,000s) | 98 | 97 | 105 | 113 | 127 | 133 | 143 | 142 | 146 | 144 |
| Interest & Investment Earnings (\$1,000s) | 9 | 8 | 16 | 8 | 11 | 11 | 17 | 25 | 18 | 14 |
| Rents and Intergov Revenues (\$1,000s) | 123 | 81 | 79 | 148 | 626 | 127 | 129 | 91 | 120 | 46 |
| Total Revenues (\$1,000s) | 279 | 239 | 257 | 332 | 833 | 340 | 367 | 341 | 376 | 290 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 101 | 115 | 130 | 199 | 681 | 154 | 132 | 140 | 176 | 150 |
| Utilities (combined) | 54 | 58 | 61 | 62 | 72 | 84 | 67 | 75 | 75 | 77 |
| Capital | 81 | 25 | 14 | 26 | 10 | 23 | 12 | 25 | 36 | 8 |
| Debt Service (combined) | 34 | 29 | 29 | 27 | 29 | 29 | 34 | 34 | 34 | 35 |
| Total Expenditures | 269 | 227 | 233 | 313 | 791 | 290 | 245 | 274 | 321 | 271 |
| Annexed acres | 0.0 | 4.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total population | 445 | 450 | 453 | 494 | 519 | 545 | 566 | 614 | 621 | 620 |
| Change: total population | 0 | 5 | 3 | 41 | 25 | 26 | 21 | 48 | 7 | -1 |
| Percent growth: total population | 0.0% | 1.1% | 0.7% | 9.1% | 5.1% | 5.0% | 3.9% | 8.5% | 1.1% | -0.2% |

CITY OF SELAH

The City of Selah had a 25% population increase since 1994. About 10% of this population gain has been within the areas annexed by the City of Selah over the study time period. Population growth in Selah has been relatively steady over the study time period. The City of Selah annexed 490 acres of land through the study time period; these lands had 131 people living on them at the time of annexation.

Revenues and expenditures in Selah have moved upward over time, roughly in parallel, as reported in Figure 83. Unfortunately, revenue and expenditure data were not available on the Washington State Auditor's website for the year 1998. Revenue growth has been steady for taxes and fees, as reported in Figure 84. However, intergovernmental revenues were relatively high in 1994 and 2000, while debt proceeds had large increases in 2001 and 2002. These large increments to revenues in these specific years lead to the movement away from a smooth revenue trend in the City of Selah. Expenditures show a steady increase in general and utility expenditures, as reported in Figure 85. Capital expenditures show peaks in the same years in which intergovernmental revenues and debt proceeds rose to high levels. The year 2002 stands out as a year when the City of Selah had much higher than average capital expenditures.

Figure 83 Revenue and Expenditure Trends in the City of Selah

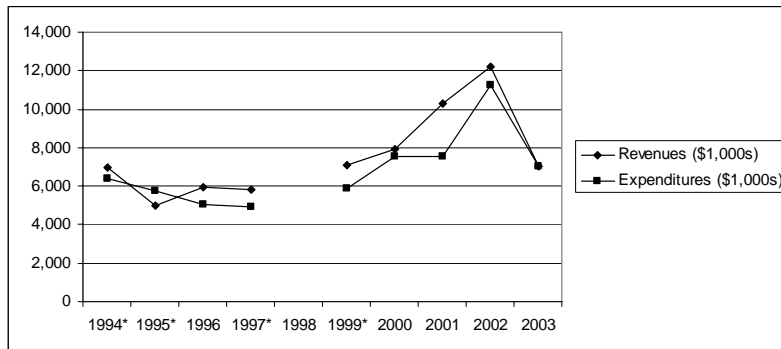


Figure 84 Revenue and Population Trends in the City of Selah

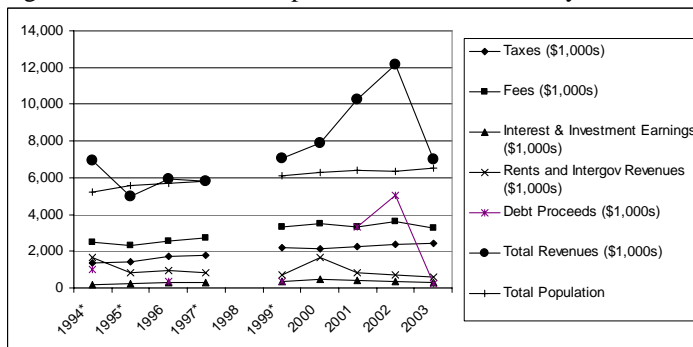
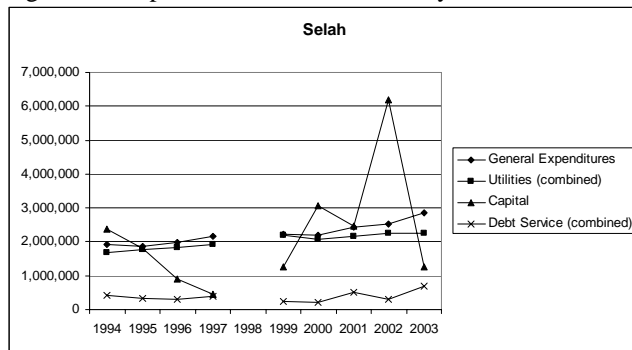


Figure 85 Expenditure Trends in the City of Selah



Chapter 3: Local Government Finance Trends in Case Study

Table 29 Revenue, Expenditure, Population and Annexation Trends in the City of Selah

| Revenue: | 1994* | 1995* | 1996 | 1997* | 1998 | 1999* | 2000 | 2001 | 2002 | 2003 |
|---|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|
| Taxes (\$1,000s) | 1,359 | 1,440 | 1,747 | 1,785 | 0 | 2,174 | 2,162 | 2,226 | 2,352 | 2,434 |
| Fees (\$1,000s) | 2,506 | 2,343 | 2,533 | 2,704 | 0 | 3,320 | 3,482 | 3,351 | 3,592 | 3,282 |
| Interest & Investment Earnings (\$1,000s) | 168 | 208 | 274 | 277 | 0 | 371 | 484 | 423 | 338 | 326 |
| Rents and Intergov Revenues (\$1,000s) | 1,667 | 822 | 968 | 819 | 0 | 733 | 1,642 | 837 | 708 | 585 |
| Debt Proceeds (\$1,000s) | 1,031 | 0 | 362 | 0 | 0 | 339 | 0 | 3,300 | 5,038 | 226 |
| Total Revenues (\$1,000s) | 6,942 | 5,003 | 5,946 | 5,832 | 0 | 7,069 | 7,900 | 10,271 | 12,187 | 7,002 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 1,923 | 1,875 | 1,975 | 2,171 | 0 | 2,221 | 2,186 | 2,421 | 2,518 | 2,853 |
| Utilities (combined) | 1,687 | 1,764 | 1,838 | 1,938 | 0 | 2,201 | 2,073 | 2,154 | 2,242 | 2,249 |
| Capital | 2,361 | 1,788 | 904 | 439 | 0 | 1,253 | 3,064 | 2,465 | 6,184 | 1,271 |
| Debt Service (combined) | 415 | 320 | 310 | 386 | 0 | 237 | 202 | 501 | 298 | 682 |
| Total Expenditures | 6,385 | 5,747 | 5,027 | 4,934 | 0 | 5,912 | 7,525 | 7,540 | 11,243 | 7,054 |
| Annexed acres | 100.4 | 83.8 | 0.0 | 30.7 | 7.3 | 268.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annexed population | 19 | 27 | 0 | 13 | 9 | 63 | 0 | 0 | 0 | 0 |
| Total population | 5,214 | 5,577 | 5,667 | 5,808 | 5,941 | 6,125 | 6,310 | 6,405 | 6,370 | 6,500 |
| Change: total population | 0 | 363 | 90 | 141 | 133 | 184 | 185 | 95 | -35 | 130 |
| Percent growth: total population | 0.0% | 7.0% | 1.6% | 2.5% | 2.3% | 3.1% | 3.0% | 1.5% | -0.5% | 2.0% |

CITY OF TOPPENISH

The City of Toppenish had modest growth of 11% over the study time period. It did annex 99 acres of land that had 21 people residing on this land at the time of annexation, as reported in Table 30. This is but 2% of the population expansion in the City of Toppenish in the study time period.

Revenues and expenditures in the City of Toppenish show considerable fluctuation, as indicated in Figure 86. However, this volatility is due to major changes in debt proceeds and capital expenditures, as indicated in Figures 87 and 88. Taxes and fees show a smooth upward trend (see Figure 87), while general expenditures have also moved upwards fairly smoothly (see Figure 88). Intergovernmental revenues have also had some fluctuation in magnitude. Debt service principal expenditures were quite high in 1998 and 2002, two years in which debt proceeds were also high.

Figure 86 Revenue and Expenditure Trends in the City of Toppenish

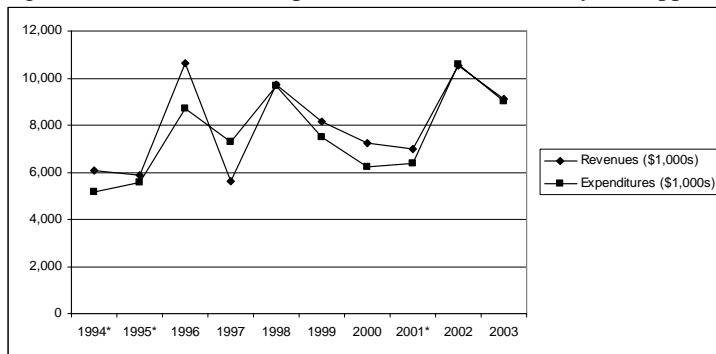


Figure 87 Revenue and Population Trends in the City of Toppenish

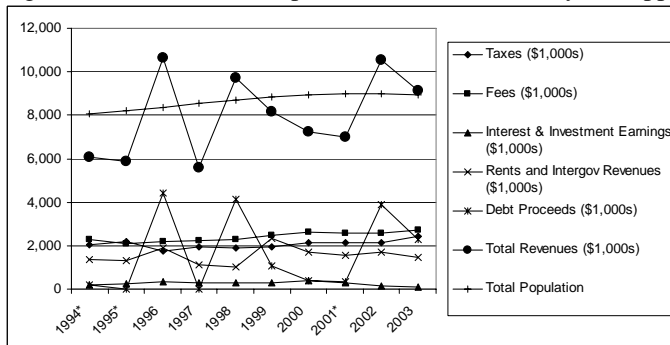
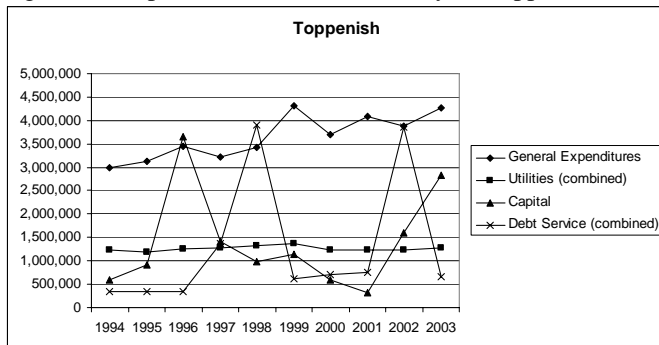


Figure 88 Expenditure Trends in the City of Toppenish



Chapter 3: Local Government Finance Trends in Case Study

Table 30 Revenue, Expenditure, Population and Annexation Trends in the City of Toppenish

| | 1994* | 1995* | 1996 | 1997 | 1998 | 1999 | 2000 | 2001* | 2002 | 2003 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Revenue: | | | | | | | | | | |
| Taxes (\$1,000s) | 2025 | 2190 | 1760 | 1947 | 1887 | 1925 | 2117 | 2132 | 2137 | 2439 |
| Fees (\$1,000s) | 2276 | 2098 | 2182 | 2248 | 2290 | 2475 | 2624 | 2559 | 2588 | 2715 |
| Interest & Investment Earnings (\$1,000s) | 190 | 251 | 338 | 287 | 286 | 267 | 367 | 306 | 142 | 100 |
| Rents and Intergov Revenues (\$1,000s) | 1363 | 1317 | 1894 | 1103 | 1034 | 2346 | 1678 | 1567 | 1691 | 1474 |
| Debt Proceeds (\$1,000s) | 206 | 0 | 4422 | -2 | 4133 | 1059 | 374 | 332 | 3879 | 2276 |
| Total Revenues (\$1,000s) | 6094 | 5883 | 10636 | 5609 | 9713 | 8154 | 7249 | 6986 | 10551 | 9137 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 3002 | 3117 | 3456 | 3221 | 3430 | 4320 | 3700 | 4091 | 3882 | 4278 |
| Utilities (combined) | 1224 | 1195 | 1257 | 1284 | 1328 | 1380 | 1226 | 1228 | 1229 | 1268 |
| Capital | 594 | 923 | 3657 | 1405 | 978 | 1153 | 595 | 328 | 1599 | 2832 |
| Debt Service (combined) | 335 | 344 | 352 | 1365 | 3911 | 620 | 703 | 751 | 3849 | 656 |
| Total Expenditures | 5155 | 5579 | 8721 | 7275 | 9647 | 7474 | 6224 | 6398 | 10559 | 9034 |
| Annexed acres | 17.6 | 41.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 40.0 | 0.0 | 0.0 |
| Annexed population | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 18 | 0 | 0 |
| Total population | 8,046 | 8,231 | 8,361 | 8,552 | 8,692 | 8,826 | 8,946 | 8,975 | 8,975 | 8,940 |
| Change: total population | 0 | 185 | 130 | 191 | 140 | 134 | 120 | 29 | 0 | -35 |
| Percent growth: total population | 0.0% | 2.3% | 1.6% | 2.3% | 1.6% | 1.5% | 1.4% | 0.3% | 0.0% | -0.4% |

CITY OF YAKIMA

The City of Yakima experienced a 27% increase in population over the study time period. It was also quite active in annexations, completing annexations in all but one of the study years. These annexations added 3,829 acres and 12,154 people to the city's population, as reported in Table 31. The number of annexed people accounts for 72% of the population growth in the City of Yakima over the study time period.

Revenues and expenditures by the City of Yakima show an upward trend, as reported in Figure 89. Figure 90 clearly shows the close movement of total revenues to changing population, which in this case is largely population change due to annexations. In the case of the City of Yakima there can be no doubt but that annexations have been a strong basis for revenue and expenditure expansion. Figure 90 also shows a steady increase in taxes and fees, while intergovernmental revenues have been relatively stable over the study time period. Debt proceeds show more fluctuation, and a sharp increase in the year 2003. General expenditures moved up steadily, as reported in Figure 91, while debt service and utility expenditures moved up slightly. Capital expenditures have also exhibited fluctuations in their magnitude, and their peak values do appear to lag major annexations by a year.

Figure 89 Revenue and Expenditure Trends in the City of Yakima

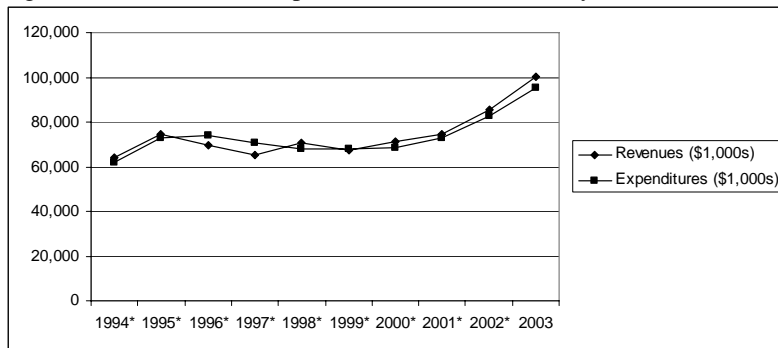
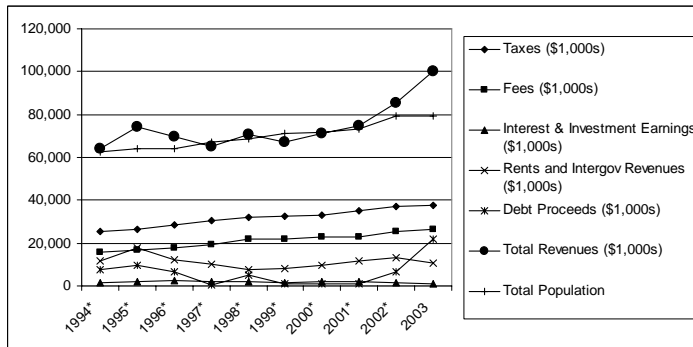


Figure 90 Revenue and Population Trends in the City of Yakima



Chapter 3: Local Government Finance Trends in Case Study

Figure 91 Expenditure Trends in the City of Yakima

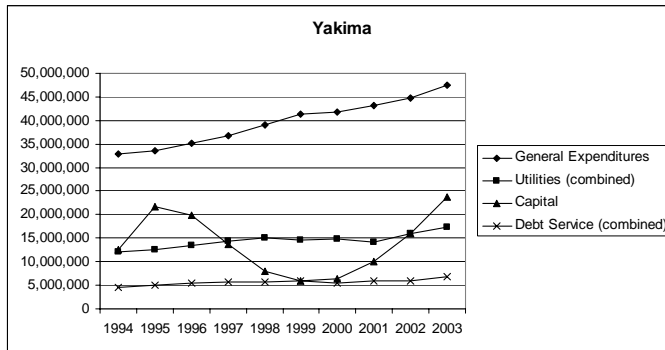


Table 31 Revenue, Expenditure, Population and Annexation Trends in the City of Yakima

| Revenue: | 1994* | 1995* | 1996* | 1997* | 1998* | 1999* | 2000* | 2001* | 2002* | 2003 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|
| Taxes (\$1,000s) | 25,205 | 26,475 | 28,449 | 30,568 | 31,992 | 32,745 | 33,259 | 35,135 | 36,946 | 37,768 |
| Fees (\$1,000s) | 15,917 | 16,553 | 17,827 | 19,264 | 21,976 | 22,026 | 22,711 | 22,873 | 25,336 | 26,449 |
| Interest & Investment Earnings (\$1,000s) | 1,753 | 2,151 | 2,390 | 1,923 | 2,013 | 1,766 | 2,110 | 2,284 | 1,421 | 783 |
| Rents and Intergov Revenues (\$1,000s) | 11,923 | 17,964 | 12,273 | 10,371 | 7,870 | 8,327 | 9,797 | 11,662 | 12,993 | 10,884 |
| Debt Proceeds (\$1,000s) | 7,465 | 9,500 | 6,508 | 275 | 5,261 | 792 | 1,164 | 864 | 6,620 | 21,637 |
| Total Revenues (\$1,000s) | 64,119 | 74,457 | 69,742 | 65,040 | 70,849 | 67,330 | 70,999 | 74,622 | 85,624 | 100,077 |
| Expenditures (\$1,000): | | | | | | | | | | |
| General Expenditures | 32,792 | 33,575 | 35,256 | 36,666 | 39,073 | 41,349 | 41,739 | 43,072 | 44,672 | 47,569 |
| Utilities (combined) | 12,121 | 12,515 | 13,429 | 14,430 | 15,060 | 14,656 | 14,903 | 14,086 | 16,000 | 17,433 |
| Capital | 12,542 | 21,802 | 19,901 | 13,739 | 7,966 | 6,037 | 6,317 | 10,105 | 15,935 | 23,656 |
| Debt Service (combined) | 4,661 | 4,916 | 5,427 | 5,708 | 5,684 | 5,886 | 5,448 | 5,847 | 5,915 | 6,778 |
| Total Expenditures | 62,117 | 72,807 | 74,012 | 70,543 | 67,782 | 67,928 | 68,407 | 73,110 | 82,524 | 95,435 |
| Annexed acres | 85.8 | 405.1 | 391.0 | 207.2 | 433.8 | 45.3 | 182.3 | 936.4 | 1,141.7 | 0.0 |
| Annexed population | 613 | 1,336 | 848 | 872 | 919 | 53 | 993 | 216 | 6,304 | 0 |
| Total population | 62,387 | 63,930 | 63,930 | 67,346 | 68,816 | 71,278 | 71,845 | 73,040 | 79,120 | 79,220 |
| Change: total population | 0 | 1,543 | 0 | 3,416 | 1,470 | 2,462 | 567 | 1,195 | 6,080 | 100 |
| Percent growth: total population | 0.0% | 2.5% | 0.0% | 5.3% | 2.2% | 3.6% | 0.8% | 1.7% | 8.3% | 0.1% |

CHAPTER SUMMARY

The narratives, graphs, and tables presented in this chapter document a variety of different growth trends in cities and counties included in this study. In some jurisdictions there has been no population growth, negligible annexation activity, and relative stability in local government finances. In other jurisdictions there has been very rapid population growth, considerable annexation activity, and clear impacts from these annexations on local government finances. In between these extremes are many communities with moderate population growth, with and without annexations, and with local government finance trends that move on relatively smooth trajectories.

An attempt to summarize some key characteristics of the dimensions focused upon in this study is presented in Table 32. This table summarizes population trends, annexation or incorporation activity, and two perspectives on local government revenues and expenditures. In the narratives for the various local governments covered in this study, trends for revenues from taxes and fees, and for expenditures on general expenditures and utilities, generally had a trend that mirrored population change (referred to as General Government Finance Trends in Table 32). In contrast, it was often the case that revenues and expenditures fluctuated strongly due to variations in revenues from intergovernmental sources and from debt proceeds, and from expenditures on capital and debt service. In the column labeled General Government Finance Trends, “trend” means that the data generally shows changes in revenues and expenditures moved roughly in proportion to change in population. An entry of “Yes” in the last column means that the revenue and expenditure statistics for a local government had strong variations due to intergovernmental revenues and debt proceeds, and capital expenditures and debt service. An entry of “No” means that these fluctuations were not evident.

In reviewing the data in Table 32 with regard to population, it is instructive to note that state population grew by 14% between 1994 and 2003, incorporated area population grew by 33%, while unincorporated areas lost 7% of their populations. Three of the counties included in this study had population growth in their unincorporated areas (Asotin, Clallam, and Clark), while the other three had population losses greater than the statewide average (Pierce, Spokane, and Yakima). Population growth in incorporated areas included in this study was below the state average in most jurisdictions in all counties except Clark County where all the jurisdictions included in this study had growth rates above the state growth rate for incorporated areas (exceptions are Bonney Lake and Harrah).

Most incorporated areas included in this study did not have active annexation activity during the study time period, as is summarized in Table 32. However, in Clark County annexations were important in all jurisdictions except Yacolt, and were also very important in Pierce, Spokane, and Yakima counties. After examining the data on general government finances for both cities and counties, there do not appear to be large impacts on the revenues and expenditures of the county and city governments where these annexations or incorporations have occurred, as in most cases these revenues and expenses follow a trend without large discontinuities. In contrast, most of the communities covered in this study have experienced strong changes in revenues and expenditures in relation to capital expenditures, debt service, intergovernmental revenues, and debt proceeds. This has been the case in many of the communities with lower than average growth rates, as well as in all of the communities with relatively rapid growth rates.

Table 32: Overview of Trends in Population, Annexations or Incorporations, and Local Government Finance Trends

| | Population Growth | Annexation Activity | General Government Finance Trends | Fluctuations in Revenues and Expenditures Due to Capital and Intergovernmental Revenues |
|------------------|---------------------------|-------------------------------|-----------------------------------|---|
| Asotin County | 9% | No | Trend | Yes |
| Asotin | 10% | No | Trend | Yes |
| Clarkston | None | No | Trend | No |
| Clallam County | 10% | Small | Trend | No |
| Forks | None | Not Significant | Trend | Yes |
| Port Angeles | 3% | Not Significant | Mixed, utilities | No |
| Sequim | 12% | Moderate | Trend | Yes |
| Clark County | Fast | Significant | Trend | Yes |
| Battle Ground | Triple | Active, but population modest | Trend | Yes |
| Camas | Double | Active, but population modest | Trend | Yes |
| Vancouver | Double | Active | Trend | Yes |
| Washougal | 80% | Active | Trend | Yes |
| Yacolt | 37% | None | Trend | Yes |
| Pierce County | Decrease 12% | Active | Trend | Modest |
| Bonney Lake | 52% | Active | Trend | Yes |
| Puyallup | 28% | Moderate | Trend | Yes |
| Steilacoom | None | None | Trend | Yes |
| Tacoma | 7% | Minor | Strong Trend | Yes |
| University Place | Born out of Incorporation | Yes | Trend | Yes |
| Spokane County | Decrease 37% | Yes | Trend | No |
| Deer Park | 20% | Insignificant | Trend | Yes |
| | Population Growth | Annexation Activity | General Government Finance Trends | Fluctuations in Revenues and Expenditures Due to Capital and Intergovernmental Revenues |
| Fairfield | 15% | None | Trend | Yes |
| Medical Lake | 13% | None | Trend | Yes |
| Spokane | 7% | Insignificant | Trend | Stable |
| Spokane Valley | Born out of Incorporation | Not Applicable | Not Applicable | Not Applicable |
| Yakima County | Decline 15% | Yes | Trend | Yes |
| Granger | 22% | Minor | Trend | Yes |
| Harrah | 39% | None | Trend | Yes |
| Selah | 25% | Modest | Trend | Yes |
| Toppenish | 11% | Minor | Trend | Yes |
| Yakima | 27% | Very Important | Trend | Yes |

Chapter 4: Report of Survey of Local Governments Regarding Finance Trends and the Role of Annexations and Incorporations within the Framework of the Growth Management Act

In order to learn more about the fiscal situations of specific jurisdictions with respect to annexations and incorporations, a survey of local governments was undertaken in conjunction with the in-depth quantitative analysis of local finances. This survey was distributed by e-mail to the 6 counties and 25 cities selected for the study by the Office of Financial Management (OFM). Although there were a small number of jurisdictions that did not respond or were not interested in becoming involved with the study (non-respondents were Asotin County, Asotin, Tacoma, Deer Park, Spokane, and Selah), the vast majority of the jurisdictions (81%) responded to the survey. The participating jurisdictions were either interviewed by telephone by OFM staff or by members of the UW research team, or they submitted the survey questionnaire electronically. Appendix II contains the questionnaire utilized and the verbatim local government responses to the survey. The following sections summarize the jurisdiction responses and discuss broad themes emerging from the local government survey. It should be noted that copies of the transcriptions of the telephone surveys were sent to all responding jurisdictions, and they were requested to edit these transcriptions, and to permit publication of the verbatim responses included in Appendix II.

QUESTION 1: VERIFICATION OF BASELINE DATA

The first question in our survey was concerned with the accuracy of the financial, population, and annexation/incorporation data reported by the Office of Financial Management and the Office of the State Auditor. With a few minor exceptions, nearly all jurisdictions agreed with the reported OFM and Auditor's data. However, Clark County found that both the revenues and expenditures reported appeared to be roughly \$100 million dollars less than the numbers recorded by the county. Spokane County found one minor discrepancy in the reporting of annexed population of 80,702 in 2003 that was actually from an incorporation (Spokane Valley) rather than an annexation. In addition, the city of Fairfield reported inconsistencies in the population numbers reported by OFM resulting from erroneous Census estimates. Some jurisdictions, particularly the city of Harrah, found it difficult to compare the city's fiscal data with the Auditor's information because of the categories in which particular revenue and expenditure streams were grouped.

In order to develop perspectives on the fiscal impacts of annexations and incorporations on the case study local governments, the next portion of the survey was concerned with documenting perceptions of the impact of annexations and incorporations on revenue streams and expenditures.

QUESTION 2: REVENUE IMPACTS OF ANNEXATIONS AND INCORPORATIONS

The general trend emerging from the question regarding revenues is that the overall impact of annexations/incorporations on revenues of the jurisdictions in our study ranged from minor to negligible. Two-thirds of the jurisdictions surveyed reported that annexations and incorporations have had little to no impact on local revenues, while most of the other jurisdictions described small changes in revenue streams. However, there were some rapidly growing cities that had large revenue increases due to annexations or as a result of their incorporation. A significant factor shaping revenue flows for those experiencing annexation/incorporation related changes are the type of property annexed or incorporated. The jurisdictions that have annexed residential areas for development have seen revenue growth related to property taxes, sales taxes and real estate excise taxes. For instance, the city of Washougal has seen

positive revenue impacts stemming from the construction of new high-end housing and the city of Battle Ground has seen a secondary impact on revenues resulting from growth facilitated by annexations. Bonney Lake, on the other hand, believes that revenue impacts would be greater if they were able to annex land for commercial and industrial development, rather than the already developed residential areas that they have annexed over the study period. The city of Camas did annex an area for industrial development in 1997, however the revenue impacts have been negligible because until recently, only one business moved to the site. Port Angeles anticipates modest revenue increases to result from a pending 360-acre annexation area for commercial use. The city of Yakima has engaged in annexations almost annually, and it has developed spreadsheet models to forecast revenues (and expenses) associated with these annexations.

QUESTION 3: EXPENDITURE IMPACTS OF ANNEXATIONS AND INCORPORATIONS

In many ways, the expenditure impacts experienced by the jurisdictions in the study mirror the reported revenue impacts. While approximately 70% described virtually no change in expenditure streams resulting from annexations/incorporations, the remaining 30% reported changes in local expenditures. The most common theme for those reporting changes in expenditures are infrastructural and public works pressures generated from increased demand in service provision. The city of Port Angeles, for instance, expects to spend \$5.3 million on utility infrastructure investments after an upcoming annexation and Sequim predicts expenditure increases for utility and street maintenance. Similarly, several jurisdictions, including Puyallup, Washougal, Battle Ground, Yakima, and Bonney Lake, have faced expenditure increases related to the rising costs of police and/or fire provision in newly annexed areas. Again, the type of land annexed is important. For example, the city of Granger has not seen expenditure changes for service provision because they have annexed vacant land. The City of Yakima is able to manage expenditures it will make due to annexations by controlling the type of land use that occurs on vacant lands.

QUESTION 4: THE IMPORTANCE OF FACTORS OTHER THAN ANNEXATIONS AND INCORPORATIONS ON REVENUES AND EXPENDITURES

In the next portion of our survey, we asked local governments to assess the significance of other factors in impacting the fiscal situations of their jurisdictions in comparison to annexations and incorporations over the 1994-2003-study period. We asked the participants to rate the impacts of property tax changes (particularly Initiative 747), the reduction/elimination of the Motor Vehicle Excise Tax (MVET), general population growth, economic developments, and other factors on a scale of (1) Not important; (2) Somewhat unimportant; (3) Neutral; (4) Somewhat important; and (5) Extremely important. The results of this section reveal that the fiscal impacts of these other factors *overwhelmingly outweigh* the fiscal impacts resulting from the acts of annexations or incorporations taking place between 1994 and 2003. As described by Yakima County: “Initiative 747 and the repeal of the MVET have had a much bigger impact on our finances than annexations and incorporations. The general fund will lose \$25 million over a five year period due to these initiatives, and the road fund will lose about \$10 million.”

PROPERTY TAX IMPACTS (I-747) VERSUS ANNEXATIONS AND INCORPORATIONS

All participating jurisdictions rated the impacts of property tax changes, especially initiative 747, to be either somewhat important or extremely important. 61% rated property tax changes as extremely important and 39% felt that these impacts were somewhat important. University Place explained that they expect to lose approximately \$150 thousand per year and Pierce County as a whole has lost millions. Several jurisdictions, such as the city of Washougal, described their

heavy reliance on property taxes to raise revenues because of a weak retail base. The overall theme is that restraints on property taxes significantly impact the financial situations of the jurisdictions in the study, compared to revenue and expenditure impacts related to annexations or incorporations.

REDUCTION/ELIMINATION OF THE MOTOR VEHICLE EXCISE TAX VERSUS ANNEXATIONS AND INCORPORATIONS

Again, nearly every participating jurisdiction reported that the elimination of the Motor Vehicle Excise Tax (MVET) was either somewhat important or extremely important. Washougal remained neutral because they were not eligible for sales tax equalization. Approximately 70% of the participants rated this as extremely important while the other 30% reported that it was only somewhat important. The responses indicate that those most impacted by property tax changes rated this factor as slightly less important, while those less affected by changes in property tax were more significantly impacted by the reduction of the MVET. The city of Fairfield, for instance, explained that the elimination of the MVET reduces their revenues by about \$32 thousand a year and Port Angeles has seen a huge revenue reduction of \$300,000 per year. Similarly, Medical Lake reported that this has been the single most important factor in impacting their fiscal situation because they do not have a retail tax base. The City of Toppenish echoed this sentiment, pointing out that they are more reliant on MVET distributions than on property taxes. Pierce County explained that the impact is not as large for counties because they received a smaller portion of MVET distributions than cities.

GENERAL POPULATION GROWTH VERSUS ANNEXATIONS AND INCORPORATIONS

The responses regarding general population growth were less consistent and its significance was obviously directly tied to whether or not the participating jurisdictions are growth areas. For example, Clark County, Battle Ground, Bonney Lake, Washougal, Medical Lake, and Spokane Valley rated general population growth as extremely important, particularly in light of the rapid population increases they have recently witnessed. Bonney Lake, in fact, explained that they have grown at a rate of about 40-50% over the past few years. However, other jurisdictions did not rate this as a significant factor because population growth has been non-existent, modest, or manageable. Pierce County pointed out that while population has grown substantially, the increased expenditures have been balanced by increased revenues. The City of Yakima rated this factor not important, as they have little land available for infill, and most of their population growth has come from annexations.

ECONOMIC DEVELOPMENT VERSUS ANNEXATIONS AND INCORPORATIONS

Similar to general population growth, the responses regarding the importance of economic development were varied. While some jurisdictions, like Clarkston, Fairfield, and Steilacoom have not seen substantial economic growth, other locations, such as the cities of Bonney Lake, University Place, and Port Angeles, described economic development as being an extremely important factor. These areas have seen growth in revenues brought about through sales tax increases and have made commercial and industrial development a priority. Clark County describes economic development as extremely important, but in positive and negative terms:

“This has been quite important because of what has happened and what has not happened. The high rate of population growth has generated commercial growth to serve

the increased population. This has brought in more sales tax revenue. However, commercial development has its downside, too. Commercial development tends to require more sheriffs' service per acre than residential development. Also, there has been little industrial development in the county. Most jobs are still in Portland with little job-creating economic development happening in the county."

OTHER FACTORS COMPARED TO ANNEXATIONS AND INCORPORATIONS

Both the cities of Toppenish and Harrah noted the significance of their location on the Yakima Indian Reservation in impacting service provision, revenues, and their ability to grow. Several jurisdictions made reference to their response to question #5 that also addresses other factors critical to understanding local government finances over the study time period.

QUESTION 5: OTHER FACTORS DEEMED TO BE CRITICAL IN UNDERSTANDING LOCAL GOVERNMENT FINANCES BETWEEN 1994 AND 2003

The next question of the survey asked local governments to reflect on any other factors they feel are critical in understanding the finances in their jurisdictions over the study time period. The responses to this portion of the questionnaire were exceptionally diverse and in many cases relate specifically to the particular fiscal circumstances of the jurisdictions in question. Readers are directed to the responses to this question in Appendix II to gain perspective on the diversity of these responses. Despite the varied and wide-ranging nature of the responses to this question, however, a few common issues facing local governments are apparent. In particular, three broad themes emerged.

First, several jurisdictions reported difficulties resulting from unfunded state (and federal) mandates. These responses highlight the financial burden that such mandates place on local governments. As noted in the case of Spokane County, "State and court mandates have had important impacts. Incorporations have played a role, but these other factors have been more important." Clark County noted: "Unfunded state mandates have had a great impact on the county. Criminal justice costs related to legislation, the recently increased costs of indigent defense, the expense of complying with SEPA in county road building have all adversely impacted the county budget. Recent redistribution of mental health care funds is also a factor at both federal and state levels." The city of Yakima noted: "Federal and State unfunded mandates have had significant negative fiscal impacts on the City. For example, recent standards for storm water regulations were driven by west side precipitation levels, which make no sense in Yakima where precipitation levels are 20% of Westside precipitation levels. In many cases these standards also drive up the cost of planning." Similar comments were made by the cities of Forks, Port Angeles, University Place, and by Yakima County.

A second theme in response to this question is the further reiteration of the significance of sales tax equalization and other initiatives such as I-747 and I-695 on local finances. The cities of Clarkston, University Place, Fairfield, Granger, and Yakima, as well as Spokane County made comments on this topic. As reported by Granger:

"Initiatives and referenda have by far had the biggest impact on Granger. In the wake of I-695 and I-747 we had to close the municipal swimming pool and cut back on employment and other services. However, the demand for services actually increased. People don't realize that voting for the initiatives and referenda was going to reduce the funding for things they want."

Chapter 4: Report of Survey of Local Governments

The third theme emerging from local governments' response to this question relates to the financial pressures arising from increasing insurance and health care costs. The cities of Yacolt, Puyallup, and Steilacoom, in addition to Pierce County, all described the increasing significance of rapidly growing health care costs to their budgets. In Puyallup it was noted that "Rising health care costs have put pressure on capital expenditures and may limit service levels in the future."

As noted above, the responses to this question were quite diverse, and while these three topics were mentioned multiple times, there are many other observations made by the local governments that are recorded in Appendix II.

QUESTION 6: DECISIONS TO REJECT ANNEXATIONS DUE TO PERCEIVED COSTS OF SERVICE EXCEEDING PERCEIVED REVENUES

The next question asked jurisdictions whether or not they have considered annexations or incorporations, but have not pursued them because of expected costs exceeding expected revenues. This question did not apply to the six counties included in this survey, as they cannot annex. The majority of respondents answered no to this question (19 of the 25 local governments, with two providing ambiguous answers). However, four of local cities agreed that this had been the case in their jurisdictions. The city of Battle Ground has, for instance, considered delaying a proposed annexation, although at this point in time they have not actually postponed or denied any particular annexation. Bonney Lake has deferred the annexation of a particular residential area because of the cost of necessary infrastructural updates. Similarly, Steilacoom has not annexed a residential area because the cost of service provision would outweigh revenue gains.

QUESTION 7: THE USE OF IMPACT FEES ALLOWED UNDER THE GMA

Participating jurisdictions were asked whether or not they have imposed impact fees as allowed by RCW 82.02 for cities and counties that are required to plan under the Growth Management Act, and if so, how those impact fees have been utilized. Most respondents (15 out of 24) are using impact fees. Those imposing impact fees reported most commonly utilizing those fees for parks, open space, and recreation facilities, for school facilities and renovations, and to a lesser extent, for street and road improvement. In general, those local governments imposing impact fees have used them to offset or help pay for growth. Nine of the respondents have not imposed impact fees; however several of those jurisdictions are considering impact fees as a way to share to the costs of growth and development.

QUESTION 8: OTHER COMMENTS OFFERED BY LOCAL GOVERNMENTS

Most respondents did not answer this last question. Those responding to it tended to echo themes already covered, spoke to matters particular to their jurisdiction, or made other general observations. A sampling of these comments follows. The City of Medical Lake addressed their special situation with regard to Eastern State Hospital, which creates costs for the city that they argue they are not compensated for. The City of Steilacoom expressed concern about impacts of decisions by the Puget Sound region Growth Management Hearing Board. The City of Yakima commented on financial relationships with school districts. The City of Harrah emphasized the importance of the County Council of Governments in coordinating land use. The City of Bonney Lake observed how diverse the jurisdiction was becoming in relation to its rapid growth, and the challenges that this posed for developing the city. Other comments addressed shifting methods for sales tax distributions, and the growing importance of federal and state intergovernmental transfers.

CHAPTER 5: UNUSED CAPACITY OF SELECTED LOCAL GOVERNMENT TAX SOURCES

Counties rely primarily on two tax sources for revenues, the property tax and the local sales and use tax. These two tax sources provide counties with almost all of their tax revenue. Counties have authority to use other taxes as well, like the hotel/motel tax, the real estate excise tax, the timber harvest tax, gambling taxes, an admissions tax and the leasehold excise tax, among others. These taxes have produce less than five percent of county tax revenues in recent years.

| TABLE 5.1 | | | |
|---|----------------|------------------------|--------------|
| SUMMARY OF UNUSED CAPACITY OF MAJOR LOCAL GOVERNMENT TAXES | | | |
| FY 2004 - \$ Millions | | | |
| | Current | Unused Capacity | Total |
| Counties: | | | |
| Sales & Use | | | |
| Basic & Optional | \$276.0 | \$5.4 | \$281.4 |
| Criminal Justice | \$41.3 | \$0.5 | \$41.8 |
| Correctional Facilities | \$30.6 | \$65.3 | \$95.9 |
| Emergency Communications | \$9.0 | \$88.7 | \$97.7 |
| Public Health & Safety | \$1.0 | \$89.2 | \$90.2 |
| Hotel/Motel | \$5.5 | \$0.0 | \$5.5 |
| Transit | \$583.7 | \$211.5 | \$795.2 |
| Property | | | |
| County General Expense | \$712.7 | \$24.8 | \$737.4 |
| County Road | \$349.6 | \$15.0 | \$364.6 |
| | | | |
| Cities: | | | |
| Public Utility ¹ | \$480.1 | \$62.4 | \$542.5 |
| Municipal B&O ¹ | \$205.2 | \$322.2 | \$527.4 |
| Sales & Use | | | |
| Basic & Optional | \$699.2 | \$4.8 | \$704.0 |
| Criminal Justice | \$55.1 | \$0.2 | \$55.3 |
| Hotel/Motel | \$14.0 | \$1.0 | \$15.0 |
| Property | \$779.3 | \$25.3 | \$804.7 |
| Local Real Estate Excise Tax | \$170.5 | \$13.4 | \$183.9 |

¹Calendar Year 2003 collections

Local Basic and Optional Sales and Use Tax – All cities and counties may levy a basic 0.5 percent sales and use tax at a rate of 0.5 percent, plus an optional tax at rates ranging from 0.1 to 0.5 percent.

- All counties and municipalities levy the basic 0.5 percent local sales and use tax
- Almost all counties and municipalities levy the optional local sales and use tax at the maximum amount of 0.5 percent.
- Clark County and three municipalities within Clark County, Camas, Vancouver and White Salmon, levy the optional local sales and use tax at the rate of 0.3 percent.
- Several other border counties, Asotin, Klickitat and Skamania, do not levy the optional local sales and use tax. Five municipalities within those counties, including Asotin, Clarkston, Bingen, White Salmon and Stevenson, also do not levy the optional tax.
- Remaining capacity from the local basic and optional sales and use taxes in FY 2004: \$9.2 million.
- Of the remaining capacity, \$8 million is in Clark County and the Clark County municipalities that levy the optional tax at the 0.3 percent rate.

Local Sales and Use Tax for Criminal Justice – An additional local sales and use tax of 0.1 percent may be levied by counties for criminal justice programs. Receipts from the tax are shared with cities.

- Thirty counties levied this tax in 2004.
- Asotin, Columbia, Cowlitz, Garfield, Klickitat, Pacific, Pend Oreille, Skamania and Wahkiakum Counties do not levy this tax.
- Remaining unused capacity for this tax for FY 2004 is \$0.7 million.

Local Sales and Use Tax for Correctional Facilities – An additional local sales and use tax of 0.1 percent may be levied by counties with voter approval for construction and operation of juvenile detention facilities and jails. The tax may be levied only by counties with population less than one million, thus excluding King County.

- Currently, twelve counties are levying this tax.
- King County may not levy this tax.
- Remaining unused capacity for this tax for FY 2004 is \$65.3 million.

Local Sales and Use Tax for Transit – Cities, counties or public transportation benefit areas may levy an additional local sales and use tax ranging from 0.1 percent to 0.9 percent for the support of public transit. Voter approval is required.

- Currently, twenty-three cities, counties and PTBAs are levying this tax.
- Capacity was raised from 0.6 percent to 0.9 percent in the 2000 Legislative Session to offset revenue losses due to the elimination of the state Motor Vehicle Excise Tax.
- Remaining unused capacity for this tax for FY 2004 is \$211.5 million.

Municipal Business Tax on Gross Receipts – Municipalities may impose a maximum rate of 0.2 percent for city taxes on business activities measured by gross receipts or gross income. Cities that levied a higher rate before January 1, 1981, were allowed to keep the higher rates.

- Only 37 cities out of 300 levy a municipal gross receipts tax on business activity.
- No city east of the Cascades imposes a municipal business tax on gross receipts.

- If cities that levy no municipal business tax on gross receipts were to do so at the 0.2 percent rate, they would raise estimated additional revenues of \$322.2 million in CY 2003.

Municipal Public Utility Tax – Cities may levy a utility tax on the gross operating revenues earned by private utilities from operations within the boundaries of a city and by a city's own municipal utilities. Utilities that may be taxed include electric, water, sewer, storm water, gas, telephone, cable TV, and steam. The maximum rate for electric, gas, steam and telephone utility service is set at six percent, but a city may ask the voters to approve a higher rate.

- According to a survey by the Association of Washington Cities, almost every municipality imposes some kind of utility tax.
- At least four cities have received voter approval for a municipal PUT greater than six percent. These voter-approved increases were linked to specific programs such as fire department operations or law enforcement purposes
- If all cities levied the municipal PUT at six percent, they would raise estimated additional revenues of \$62.4 million in CY 2003.

Local Real Estate Excise Taxes – Cities and counties may levy a local real estate excise tax of up to 0.25 percent for the financing of capital projects. Almost all cities and counties have already implemented the 0.25 percent tax. Cities and counties that do not impose the second, optional 0.5 percent local sales and use tax are allowed to impose a local real estate excise tax of up to 0.5 percent for general purposes. However, the cities of Clarkston and Asotin are the only jurisdictions that currently levy this tax. Cities and counties also have the option of imposing a local real estate excise tax of up to 0.25 percent for exclusive use in financing capital projects specified in a comprehensive plan. To date, this tax has been implemented by almost all eligible jurisdictions.

- Cities had unused capacity of about \$13.4 million for these optional local real estate excise taxes in 2004. That represented about 7 percent of total capacity for cities.
- Counties had unused capacity of about \$10.5 million for these optional local real estate excise taxes in 2004. That represented about 10 percent of total capacity for counties.
- Total local real estate excise collections for cities and counties were estimated to be around \$270 million for CY 2004.

In 1990, the legislature authorized counties to impose a local real estate excise tax of up to 1.0 percent for exclusive use in acquiring and maintaining conservation areas. However, to date this tax has only been implemented by San Juan County. In 2002, the legislature gave counties the ability to impose an additional 0.5 percent local real estate excise tax for financing acquisition, construction and operation of affordable housing facilities for persons with low-to-moderate income or those with special needs. However, the county must have imposed the 1.0 percent real estate excise tax for conservation areas by January 1, 2003. San Juan County is the only county eligible to use this tax, but has not chosen to exercise that authority yet.

Local Motor Vehicle Fuel Tax – An additional gas tax may be levied by counties for local transportation purposes. The maximum rate is 10 percent of the state tax. Voters must approve the tax.

- No counties have levied this tax since its creation in 1990. Authority was broadened in 2003.
- Spokane County put the tax before its voters, but the measure failed.
- If all counties imposed the tax, an additional \$90.7 million in revenue could have been raised for transportation purposes in CY 2004.

Table 5.2

| Potential County Fuel Tax Receipts | | | |
|------------------------------------|------------|--------------|-------------------|
| County | CY 2004 | County | CY 2004 |
| Adams | 309,417 | Lewis | 1,080,459 |
| Asotin | 308,999 | Lincoln | 175,564 |
| Benton | 2,406,151 | Mason | 904,846 |
| Chelan | 1,040,790 | Okanogan | 618,400 |
| Clallam | 1,158,927 | Pacific | 333,675 |
| Clark | 5,355,339 | Pend Oreille | 202,830 |
| Columbia | 79,787 | Pierce | 9,853,366 |
| Cowlitz | 1,525,145 | San Juan | 278,532 |
| Douglas | 583,300 | Skagit | 2,033,435 |
| Ferry | 89,149 | Skamania | 134,915 |
| Franklin | 872,320 | Snohomish | 9,429,222 |
| Garfield | 39,572 | Spokane | 6,498,099 |
| Grant | 1,102,626 | Stevens | 590,780 |
| Grays Harbor | 1,044,474 | Thurston | 3,778,574 |
| Island | 1,123,232 | Wahkiakum | 61,948 |
| Jefferson | 479,657 | Walla Walla | 714,113 |
| King | 25,444,921 | Whatcom | 2,724,738 |
| Kitsap | 3,553,062 | Whitman | 490,949 |
| Kittitas | 576,817 | Yakima | 3,414,994 |
| Klickitat | 335,042 | | |
| Sum of All Counties | | | 90,748,169 |

Projection based on Washington State Department of Transportation report of state fuel tax collections and Department of Licensing vehicle registration statistics by county.

Maximum statutory rate for local option gas tax is 10% of the state rate. The state rate in CY2004 was 28 cents per gallon, which would set the local rate at 2.8 cents. No county is presently exercising their taxing authority.

Chapter 6: 2005 Legislation Providing Additional Funds for Local Governments

During the 2005 Legislative Session the Legislature passed and the Governor signed into law several bills that impact local government revenues and resources. A list of legislation affecting local government revenues would include the following:

Substitute House Bill 1189 (Chapter 250, Laws of 2005) - Establishing a formal requirement for counties to have an assistance program for indigent veterans and their families. The bill clarifies that a property tax levy of up to \$0.27 can be used to finance only the veterans assistance program.

While the veterans assistance program is not new, this new law requires action by counties and provides an update of the mechanism to pay for the program.

2nd Substitute House Bill 1240 (Chapter 480, Laws of 2005) - Collection Procedures for Real Estate Excise Tax. County treasurers collect state and local Real Estate Excise Taxes (REET). Among other things, the bill increases the existing tax filing fee from \$2 to \$5, and provides that two additional fees of \$5 each be charged on each REET transaction (payment). Note: The county treasurers organization contends that the third \$5 fee is a legislative mistake and is expected to seek legislation in 2006 to eliminate the third \$5 fee. County treasurers deduct a percentage of the state REET receipts to pay for the county costs of administering the state portion of the tax program. Effective July 1, 2006, the administrative fee they charge increases from 1% to 1.3%. Lastly, the bill provides a grant program to reimburse counties for their costs of developing computer-based programs to account for and transmit REET information to the state.

Rather than having the counties pick up the tab for the additional costs of modernizing the accounting and reporting systems for REET, this bill provides three mechanisms: increased direct fees, increased administrative fees, and grants to pay for the counties' costs.

House Bill 1386 (Chapter 442, Laws of 2005) - County auditor surcharge for preservation of historical documents. This bill increases a \$2 surcharge to \$5 for recording documents. The county will retain half of the revenue from the surcharge; the other half goes to the State Treasurer for redistribution back to counties based on an established formula.

The fee surcharge increase will defray some of the increased costs counties have experienced in maintaining records preservation programs. The state specifies document preservation program requirements.

Engrossed Substitute House Bill 2163 (Chapter 484, Laws of 2005) - \$10 county auditor recording fee for financing homeless housing programs. Sixty percent of the \$10 fee will fund local programs with the remainder remitted to the state to pay for state programs and for grants to local jurisdictions' homeless programs

The bill creates a new state directed program carried out by counties and, at their option, cities. The additional revenue from the surcharge is expected to pay for the programs.

Senate Bill 5136 (Chapter 122, Laws of 2005) - Allowing fire districts to protect part of their property tax levy from pro-rationing. The bill provides for a new, additional property tax levy - outside the \$5.90 limit - of up to \$.25 when two existing district funding levies are subject to pro-rationing. Note:

Chapter 6: 2005 Legislation Providing Additional Funds for Local Governments

local property tax levies that fall under the \$5.90 aggregate limit are ratably reduced according to a set formula when the aggregate of the rates exceed \$5.90.

When local property taxing districts are competing for funds under the \$5.90 cap, this bill will allow a small levy not subject to the cap to provide additional funding.

Substitute Senate Bill 5177 (Chapter 336, Laws of 2005) - New local sales tax for transportation benefit districts (section 15). This new sales and use tax of up to 0.2 of one percent would not provide funding directly to a county or city, but it could be a source of revenue for a transportation benefit district formed by a combination of local jurisdictions. Other sections of the bill provide for locally imposed vehicle tolls and local vehicle license fees. There exists other funding sources for local transportation benefit districts.

Rather than using existing general taxing authority to pay for transportation improvements, this bill allows cities and counties to join in funding improvements using these new and other existing revenue mechanisms.

Engrossed Substitute Senate Bill 5396 (Chapter 303, Laws of 2005) - Requires state to make payments to local governments in lieu of property taxes when land is taken for use in habitat conservation, riparian, farmland preservation, or recreation areas. Local governments have complained when land is "taken" by the state for public preservation purposes and property taxes no longer apply. This bill would hold local governments harmless because the state would make payments equaling the foregone taxes.

While this is not a revenue-raising bill, it does preserve local government funding sources when the state takes action to reduce the base to which local property taxes apply.

Engrossed 2nd Substitute Senate Bill 5763 (Chapter 504, Laws of 2005) - New local sales tax for mental health/substance abuse programs (section 804). The bill allows counties to charge an additional sales tax of 0.1 percent. The tax receipts can only be used for new or expanded mental health treatment or chemical dependency services or for new or expanded therapeutic court programs.

This new taxing authority provides a source of additional funding and relieves counties from having to provide for new programs using existing general-purpose county taxes.

Engrossed Substitute Senate Bill 6050 (Chapter 450, Laws of 2005) - Providing for state revenue sharing with cities and counties using state REET revenues. This bill provides funds to local governments according to a set formula provided in the legislation. An estimated \$20 million would be redistributed to counties and cities during the current state biennium. Under prior law the funds provided under this program would have gone to the public works assistance account. The public works assistance account program awards grants to local governments for public works improvements. The bill does not impose any restrictions on how local governments can use the funds they receive.

Chapter 7: Local Government Funding Mechanisms in Other States

Local governments rely on a variety of funding sources to provide programs for their citizens. Fees for service, locally imposed taxes, and grants from state and federal agencies provide revenues to fund local government programs. Cities, counties and special purpose districts depend upon state legislatures to provide, by statute, fee assessment and taxing authority sufficient to fund these programs and services. In cases where local tax bases are not strong enough to provide local revenues such as cities with few retail sales and a local sales tax, states may provide supplemental funds through programs that share state tax revenues. In Minnesota revenues from locally imposed taxes may be shared among a group of regional governments to "equalize" the tax revenues among the "have" and the "have not" jurisdictions.

During the 19th Century counties and cities relied mostly on property taxes to fund their programs. Beginning late in the 19th Century and continuing through the first half of the 20th Century, cities and some counties in the United States began imposing taxes on business revenues. These local taxes, many of which continue to the present, have taken several forms. Some are franchise fees on businesses paid annually and scaled to the bracket in which a business' gross or net income falls. Others are direct taxes paid monthly or quarterly and imposed as a percentage of gross or net business income. Beginning during the great depression of the 1930's and continuing to the present day, states have granted local governments authority to impose sales taxes.

State laws determine the degree to which local governments may tax, and the objects and transactions subject to local government taxes. Each state's local government tax structure differs from all others even though there are some similarities. This is the result of states trying to address the rising needs for local revenues to fund growing expectations for local government programs while at the same time trying to deal political realities.

There are a few references to local government revenue sharing in the literature. However, local governments sharing revenue is still uncommon.

There are a couple of themes that emerge from a review of available literature on city and county taxes. These observations are summarized in the following sections. This information is taken from a review of Commerce Clearing House digests of state tax programs, the results of extensive Internet searches for on-point literature, and a review of other textual materials available to the Department of Revenue.

PROPERTY TAXES

The following states, by statute, do not impose a state property tax but devote property taxes to county, city, or special purpose districts (including school districts). Exceptions to this general observation are noted and marked with an asterisk *.

| | |
|-------------|---|
| Alaska* | Cities and other districts impose tax on realty. State may impose tax on oil and gas production properties. |
| Arizona | |
| Arkansas | |
| Idaho | Property taxes make up 29% of all tax revenues |
| Kentucky | Cities, fire districts, and hospital districts can impose property taxes. Counties cannot impose property taxes |
| Louisiana | |
| Mississippi | |
| New Jersey* | State imposes property tax on railroads and communications |

Chapter 7: Local Government Funding Mechanisms in Other States

| | |
|----------------|--|
| New Mexico | companies only |
| New York | Local governments impose property tax. State law provides separate property tax authority for New York City. |
| North Carolina | |
| Ohio | |
| Oregon* | Most but not all property tax revenues go to local governments |
| Pennsylvania | |
| Rhode Island* | City and county governments impose property taxes; by law state takes a share of locally imposed property tax revenues to fund general state government. |
| South Carolina | |
| Tennessee | |
| Texas | |
| Vermont | |

Note: The National Association of Counties says that the property tax is the largest single source of county revenues in the United States.

LOCAL SALES (AND USE) TAXES

Thirty-five of the 50 states provide cities and or counties and other special districts the authority to levy retail sales (and use) taxes. The states that do not allow local governments to levy sales and use taxes are:

| | | |
|-------------|---------------|---------------|
| Connecticut | Maine | New Jersey |
| Hawaii | Maryland | Rhode Island |
| Indiana | Massachusetts | West Virginia |
| Kentucky | Michigan | |

In addition Delaware, Montana, New Hampshire, and Oregon have neither a state nor a local retail sales tax.

For those states that impose a sales tax and permit cities, counties, and special districts to impose a sales tax, of the aggregate or total combined state and local tax rate, on the average the state tax alone accounts for 60% to 70% of the combined rate while the local tax accounts for 30% to 40% of the combined rate.

In all but six states the state sales tax rate is higher than the highest possible local sales tax rate. Local rates may vary from area to area depending upon the rate structure and the possible "layering" of a special district rate on top of a city rate on top of a county rate.

Those states with higher possible local rates are:

| Table 7.1 | | |
|---|-------------------|-------------------|
| States with Highest Possible Local Sales and Use Tax Rates | | |
| State | LOCAL RATE | State Rate |
| Alabama | 7.0% | 4.0% |
| Colorado | 7.0% | 2.9% |
| Louisiana | 6.25% | 4.0% |
| Oklahoma | 6.0% | 4.5% |
| Missouri | 4.5% | 4.225% |
| New York** | 4.5% | 4.25% |

**State and local tax rates based on 2004 reports.

Alaska allows cities or boroughs to levy a retail sales tax of up to 7%. The State of Alaska does not levy sales and use taxes.

LOCAL LIQUOR TAXES

Most states reserve liquor taxes for state government revenue sources. These are direct taxes on liquor not additional special sales taxes on beer, wine or spirits.

Six states allow all or selected local governments to levy local liquor (volume) taxes on beer, wine or spirits:

Georgia - beer, wine, and spirits
 Alabama - beer
 Illinois (Chicago only) - beer and wine
 Louisiana - beer
 Maryland - beer
 New York (New York City only) - beer

LOCAL MOTOR VEHICLE FUEL TAXES

Some states permit local governments to impose a local motor vehicle fuel (gallonage) tax in addition to the state imposed fuel taxes.

Alabama cities only
 District of Columbia imposes a local fuel tax by permission of Congress
 Florida counties only
 Hawaii cities and counties, local rates may be higher than state rate.
 Montana counties only
 Oregon selected cities and counties (administered locally)
 South Dakota cities only
 Tennessee cities and counties
 Virginia Special transportation districts

Note: Washington permits cities, counties and special purpose transportation districts to impose a local motor vehicle fuel tax to be administered by the Department of Revenue, but none impose the tax.

LOCAL REAL ESTATE TRANSFER TAXES

Washington permits cities and counties to impose local real estate excise taxes. A number of other states permit a variety of taxes on the transfer of real estate. Those states that allow local taxes on real estate transfers in a similar fashion to Washington are:

| | |
|--------------|---|
| California | cities and counties |
| Delaware | cities and counties |
| Florida | counties |
| Illinois | Cook County and Chicago only |
| Maryland | cities, counties, and special districts |
| Michigan | counties |
| Nevada | counties |
| New York | counties |
| Ohio | counties |
| Pennsylvania | counties |
| Virginia | cities and counties |
| Wyoming | counties |

Other states impose deed transfer fees, recording fees, or other taxes not based on the value of the property sold or transferred from one independent party to another independent party.

LOCAL UTILITY TAXES

Washington allows cities to impose taxes on utilities such as electrical power, water, sewerage, and gas services. Other states allow local governments to impose utility taxes similar to Washington. Some allow cities or counties to impose gross receipt taxes, licensing fees, and in some cases taxes on net receipts.

The states allowing local utility taxes are:

| | |
|---------------|--|
| Arkansas | cities and counties but only for economic development |
| California | counties but only in unincorporated areas |
| Florida | cities but only on communications services |
| Illinois | cities; Chicago can charge higher rates than any other city. |
| Michigan | cities |
| Minnesota | cities |
| Nevada | counties on water services only |
| Oregon | cities |
| Virginia | cities and counties |
| West Virginia | cities |

LOCAL REVENUE SHARING

Revenue sharing among local jurisdictions is rare. In the past Washington considered local cooperation and revenue diversion or sharing as a way of consolidating local government services under one jurisdiction's management but paying for the service by having all local governments receiving the service pay part of their revenues to the service providing city or county. In the early 1990's the legislature enacted laws making this scheme possible, but to date no local governments have used this plan.

There are, however, several cases where local government revenue sharing is working. Minnesota has provided laws allowing regions comprised of various cities and counties to "equalize" property tax revenues. Jurisdictions with a highly productive property tax base set aside part of their property tax revenues that are then distributed by formula among those jurisdictions in the region that do not have private properties that produce enough revenues to provide local government programs and services.

In 1998 California enacted a constitutional amendment allowing cities and counties to enter into local sales tax revenue sharing agreements. The purpose of the program is to offset the problems that occur when annexation of retail areas deprive a county of part of its sales tax base. One limited report of the use of this scheme in Modesto in Stanislaus County stated that revenue sharing has changed how annexation and land use decisions are made with regard to the city's boundary lands and county lands adjacent to the city.

In the spring of 2005, the City of Cleveland, Ohio and Richfield Village and Richfield Township agreed to share tax revenues within a newly created economic development district. One entity agreed to provide water services to the district, another agreed to extend sewers to the district and collect taxes, and the third agreed to provide land and general government services to the area. All agreed to share in the new revenues.

In those areas where revenue sharing has been successfully implemented, it appears to be working well. There is no analysis readily available to explain why it has not been adopted by other jurisdictions.

STATE REVENUE SHARING WITH LOCAL GOVERNMENTS

Revenue sharing between states and their respective local governments is much more common than general revenue sharing between local governments. The following table describes the revenue sharing structures of several states whose revenue sharing patterns differ from Washington's.

Table 7.2

| Revenue Sharing in Other States | | | | | |
|---------------------------------|---|---|---|--|--|
| State | Annual Revenue Shared | Jurisdictions Receiving Funds and Purpose(s) | Distribution Formula or Method | State Agency Administering Program | |
| Louisiana | \$90,000,000 | Parishes (counties) to offset effect of property tax homestead exemption. | 80% on population of parish, 20% on number of homestead exemptions in parish. | State treasury, although state revenue agency actively participates. | |
| New York | \$396,000,000 down from a high of \$539,000,000 in 1989, and low of \$266,000,000 in 1994. Note: 83% goes to New York City. | Cities, towns, and villages. Unrestricted use of funds. County program started in 2000 and ended in 2004. | Three different programs based on size of cities and purposes of program. Formulas based on population and on need basis determined by criteria. | State Comptroller. | |
| Minnesota | Varies from year to year, from a low of \$200 million to a high of \$350 million | Cities, school districts and some special purpose districts. | Portions of property tax revenues go into regional property tax sharing pools with those jurisdictions with lower total property valuations receiving a greater share of revenues than those with higher valuations. Formula is based on population and each jurisdiction's per capita commercial property tax base value as compared to the per capita region based average. | Distribution formula set by state legislature. State Department of Revenue provides data for formula. Unclear who is responsible for administering distributions of revenue. | |

Table 7.2

Revenue Sharing in Other States - Continued

| Revenue Sharing in Other States - Continued | | | | |
|---|--|--|--|--|
| State | Annual Revenue Shared | Jurisdictions Receiving Funds and Purpose(s) | Distribution Formula or Method | State Agency Administering Program |
| Tennessee | \$741,000,000 in 2001; more recent figures not reported. | Counties and cities. | Of the \$741 million distributed, \$276 million was earmarked for specific local government programs; the use of the balance, \$465 million, was unrestricted. The moneys are derived from 12 different state imposed taxes and federal payments in lieu of property taxes (TVA). Each of the tax revenues is distributed using a separate formula. The formula factors vary but may include population and land area of jurisdiction, equal shares, and location of the incidence of tax. | State Treasury and state Department of Revenue. |
| Maine | \$113,500,000 in 2005 | Municipalities (493 - including two Indian Tribal Reservations). | Distribution formula is based on each city's population multiplied by the city's total property tax assessment and then divided by the state valuation of property in the city. The source of funds distributed is the state's general-purpose fund. | State Treasurer's Office and the Maine Municipal Association (an association of the cities receiving the shared revenues). |

Table 7.2

Revenue Sharing in Other States - Continued

| Revenue Sharing in Other States - Continued | | | | |
|---|---|---|--|---|
| State | Annual Revenue Shared | Jurisdictions Receiving Funds and Purpose(s) | Distribution Formula or Method | State Agency Administering Program |
| Michigan | \$1.1 billion (about \$439 million less than amount distributed in 2001). | Cities and counties. Purposes are to equalize funds among jurisdictions according to their needs and to supplement some jurisdictions' abilities to raise revenues. | In past state income tax revenues were redistributed to counties and cities in accordance with each jurisdiction's "relative tax effort" a comparison of property, income and excise taxes to the state average for all jurisdictions. Recently, amounts of shared funds were frozen and source of revenues shared changed to the state sales tax. The focus of revenue sharing is changing from urban to suburban and rural areas. The old distribution formula has been replaced with three new formulas: 1. Jurisdiction population weighted by relative service delivery burden. 2. Taxable value of property per capita (attempts to provide more funds for jurisdictions with lower property value per capita), and 3. A yield equalization formula that provides a minimum amount per jurisdiction. | State Department of Management and Budget. The state Office of Revenue and Tax Analysis (Michigan Department of Treasury) provides distribution formula data. |

APPENDIX I

Detailed Local Government Finance Tables for Each Jurisdiction

Asotin County Jurisdictions

| Asotin County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | 1,523,961 | 1,741,797 | 1,920,196 | 2,155,485 | 2,377,218 | 2,595,227 | 2,771,261 | 2,873,846 | 3,263,167 | 3,455,902 |
| Sales & Use Taxes (313) | 218,705 | 236,959 | 235,788 | 246,005 | 293,467 | 286,676 | 451,757 | 410,396 | 426,407 | 441,462 |
| Business & Utility Taxes (Multiple) | 55,779 | 54,507 | 47,507 | 48,721 | -- | -- | -- | -- | -- | -- |
| Other Local Taxes (317) | 149,968 | 172,356 | 98,817 | 88,862 | 105,383 | 186,609 | 164,961 | 178,751 | 300,081 | 199,084 |
| Licenses & Permits (320) | 146,768 | 149,470 | 144,753 | 151,892 | 164,190 | 199,615 | 184,633 | 185,662 | 209,977 | 264,663 |
| Charges & Fees for Services (340) | 2,163,401 | 2,599,487 | 2,733,365 | 2,821,165 | 2,873,192 | 3,001,707 | 3,172,617 | 3,354,430 | 3,693,166 | 3,886,713 |
| Interest & Investment Earnings (361) | 221,676 | 310,673 | 367,181 | 411,308 | 423,742 | 370,258 | 543,278 | 550,130 | 364,888 | 442,365 |
| Fines & Forfeits (350) | 225,902 | 177,893 | 89,109 | 97,721 | 146,868 | 147,146 | 167,366 | 193,755 | 89,352 | 242,401 |
| Rents, Insurance Premiums, Internal Contributions, Misc. (Multiple) | 416,901 | 247,368 | 365,341 | 213,340 | 225,306 | 259,059 | 232,112 | 511,466 | 512,771 | 565,869 |
| Intergovernmental Revenues (330) | 3,631,699 | 6,168,173 | 8,158,243 | 8,943,847 | 4,950,494 | 4,514,732 | 5,113,483 | 6,642,475 | 5,404,060 | 5,312,751 |
| Debt Proceeds (382/391) | -- | -- | 34,655 | -- | 1,125,000 | -- | -- | 4,196,509 | 3,499,144 | 2,951,798 |
| Total | 8,754,760 | 11,858,683 | 14,194,955 | 15,178,346 | 12,684,860 | 11,561,029 | 12,801,468 | 19,097,420 | 17,763,013 | 17,763,008 |
| % Annual Change | -- | 36% | 20% | 7% | -16% | -9% | 11% | 49% | -7% | 0% |
| Annexed acres | | 200 | | 0 | | | | 30 | | |
| Annexed population | | 0 | | 0 | | | | 2 | | |
| Unincorporated population | 11,134 | 11,754 | 11,985 | 12,022 | 12,321 | 11,968 | 12,119 | 12,225 | 12,245 | 12,195 |
| Change: unincorporated population | | 620 | 231 | 37 | 299 | -353 | 151 | 106 | 20 | -50 |
| Percent growth: unincorporated population | | 5.57% | 1.97% | 0.31% | 2.49% | -2.87% | 1.26% | 0.87% | 0.16% | -0.41% |
| Total population | 19,279 | 19,574 | 20,053 | 20,273 | 20,784 | 20,614 | 20,551 | 20,700 | 20,700 | 20,600 |
| Change: total population | | 295 | 479 | 220 | 511 | -170 | -63 | 149 | 0 | -100 |
| Percent growth: total population | | 1.53% | 2.45% | 1.10% | 2.52% | -0.82% | -0.31% | 0.73% | 0.00% | -0.48% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 1,796,876 | 2,017,170 | 2,310,405 | 2,313,573 | 2,316,448 | 2,560,557 | 2,728,436 | 2,795,518 | 3,011,355 | 3,044,711 |
| Fire & Emergency Services (Multiple) | 137,511 | 159,746 | 168,569 | 197,457 | 205,415 | 202,026 | 273,258 | 276,887 | 316,842 | 419,720 |
| Health & Human Services (Multiple) | 984,452 | 991,860 | 849,190 | 866,380 | 1,041,447 | 945,938 | 974,900 | 1,624,572 | 1,137,618 | 1,269,050 |
| Transportation (Multiple) | 1,416,254 | 1,295,770 | 2,052,774 | 1,596,450 | 1,576,803 | 1,615,844 | 1,609,814 | 1,599,139 | 1,742,683 | 1,907,789 |
| Natural Resources (Multiple) | 227,936 | 357,956 | 383,810 | 428,746 | 447,736 | 271,750 | 448,966 | 466,002 | 565,227 | 936,829 |
| General Government (Multiple) | 897,936 | 904,059 | 1,025,829 | 1,015,062 | 1,296,554 | 1,250,214 | 1,119,160 | 1,223,564 | 1,389,393 | 1,390,374 |
| Utilities (Multiple) | 975,942 | 1,229,116 | 838,358 | 1,065,757 | 1,146,163 | 1,117,702 | 1,168,154 | 1,471,534 | 1,599,883 | 1,697,566 |
| All Other (572) | -- | 917 | -- | 55 | 30 | -- | -- | -- | 1,375 | 1,000 |
| Capital (594/596) | 996,035 | 3,452,717 | 4,164,080 | 5,190,904 | 5,474,737 | 515,179 | 1,730,456 | 3,696,716 | 2,372,491 | 719,478 |
| Debt Service-Interest (592) | 279,853 | 262,679 | 240,361 | 246,669 | 285,192 | 218,711 | 217,810 | 292,393 | 552,716 | 549,273 |
| Debt Service-Principal (582/591) | 751,918 | 707,693 | 281,719 | 616,912 | 303,160 | 1,072,552 | 839,626 | 492,612 | 970,085 | 715,345 |
| County Total | 8,464,713 | 11,379,683 | 12,315,095 | 13,537,965 | 14,093,685 | 9,770,473 | 11,110,580 | 13,938,937 | 13,659,668 | 12,651,135 |

| Asotin - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 73,854 | 79,818 | 76,915 | 94,442 | 98,905 | 104,476 | 113,340 | 118,578 | 120,416 | 130,489 |
| Sales & Use Taxes (313) | 17,933 | 19,001 | 18,285 | 16,816 | 19,466 | 20,311 | 30,656 | 24,329 | 24,243 | 24,400 |
| Business & Utility Taxes (Multiple) | 47,179 | 47,529 | 51,776 | 44,929 | 54,588 | 52,586 | 56,785 | 57,458 | 69,009 | 61,235 |
| Other Local Taxes (317) | 17,799 | 20,556 | 17,564 | 13,549 | 19,136 | 17,115 | 29,056 | 14,626 | 21,265 | 32,962 |
| Licenses & Permits (320) | 9,927 | 4,210 | 7,079 | 10,796 | 10,439 | 14,841 | 6,894 | 12,471 | 15,599 | 865 |
| Charges & Fees for Services (340) | 227,601 | 216,576 | 199,629 | 207,185 | 204,602 | 234,228 | 297,737 | 308,832 | 311,369 | 306,733 |
| Interest & Investment Earnings (361) | 22,729 | 28,913 | 20,385 | 38,690 | 34,303 | 33,821 | 43,130 | 36,678 | 21,538 | 14,322 |
| Fines & Forfeits (350) | 106 | 677 | 2,952 | 4,557 | 3,536 | 4,171 | 3,757 | 8,903 | 9,170 | 8,688 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 38,921 | 5,409 | 4,932 | 13,188 | 6,539 | 2,131 | 8,001 | 37,419 | 16,675 | 16,099 |
| Intergovernmental Revenues (330) | 600,261 | 140,613 | 183,377 | 301,060 | 403,668 | 159,332 | 129,684 | 214,298 | 65,429 | 207,906 |
| Debt Proceeds (382/391) | -- | -- | -- | -- | -- | 30,883 | 16,393 | 89,250 | -- | 29,750 |
| Total | 1,056,310 | 563,302 | 582,894 | 745,212 | 855,182 | 673,895 | 735,433 | 922,842 | 674,713 | 833,449 |
| % Annual Change | -- | -47% | 4% | 28% | 15% | -21% | 9% | 26% | -27% | 24% |
| Annexed acres | | 200 | | | | | | | | |
| Annexed population | | | | | | | | | | |
| Total population | 1,017 | 1,072 | 1,086 | 1,083 | 1,081 | 1,095 | 1,110 | 1,095 | 1,110 | 1,115 |
| Change: total population | | 55 | 14 | -3 | -2 | 14 | 15 | -15 | 15 | 5 |
| Percent growth: total population | | 5.41% | 1.31% | -0.28% | -0.18% | 1.30% | 1.37% | -1.35% | 1.37% | 0.45% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 59,170 | 54,043 | 64,200 | 54,623 | 67,715 | 69,741 | 74,483 | 80,457 | 83,934 | 84,934 |
| Fire & Emergency Services (Multiple) | 16,637 | 17,127 | 21,877 | 27,213 | 23,587 | 34,374 | 23,957 | 24,951 | 35,967 | 93,261 |
| Health & Human Services (Multiple) | 169 | 207 | 217 | 162 | 226 | 186 | 228 | 193 | 149 | 266 |
| Transportation (Multiple) | 26,325 | 14,612 | 29,980 | 36,755 | 21,800 | 22,048 | 30,486 | 52,425 | 63,342 | 61,616 |
| Natural Resources (Multiple) | 50,269 | 59,757 | 79,108 | 176,009 | 70,760 | 77,721 | 69,254 | 47,152 | 56,062 | 48,112 |
| General Government (Multiple) | 50,080 | 63,242 | 70,192 | 77,281 | 72,418 | 78,984 | 95,141 | 54,042 | 51,810 | 47,848 |
| Utilities (Multiple) | 168,219 | 143,684 | 133,204 | 142,119 | 236,937 | 241,255 | 177,836 | 236,559 | 358,116 | 213,597 |
| All Other (572) | -- | -- | -- | -- | -- | 2 | 130 | 104 | 55 | -- |
| Capital (594/596) | 535,614 | 82,750 | 66,647 | 139,679 | 392,392 | 129,262 | 45,621 | 279,210 | 42,824 | 141,483 |
| Debt Service-Interest (592) | 24,655 | 19,452 | 9,479 | 7,103 | 8,488 | 5,774 | 4,899 | 4,018 | 4,206 | 3,208 |
| Debt Service-Principal (582/591) | 21,095 | 223,952 | 10,368 | 10,368 | 15,368 | 15,368 | 15,368 | 20,621 | 25,874 | 69,198 |
| Sub-Total | 952,233 | 678,826 | 485,272 | 671,312 | 909,691 | 674,715 | 537,403 | 799,732 | 722,339 | 763,523 |

| Clarkston - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Property Taxes (311) | | 572,373 | 604,366 | 603,936 | 642,809 | 729,351 | 771,988 | 843,837 | 883,414 | 929,984 | 965,377 |
| Sales & Use Taxes (313) | | 427,393 | 443,016 | 459,800 | 475,828 | 509,584 | 520,733 | 575,818 | 538,784 | 513,656 | 530,538 |
| Business & Utility Taxes (Multiple) | | 436,187 | 438,768 | 470,371 | 470,034 | 510,389 | 524,035 | 546,413 | 604,201 | 682,665 | 656,571 |
| Other Local Taxes (317) | | 325,133 | 274,261 | 265,120 | 208,319 | 201,072 | 177,438 | 213,031 | 254,993 | 360,351 | 324,455 |
| Licenses & Permits (320) | | 85,595 | 91,874 | 84,366 | 110,789 | 117,320 | 166,671 | 115,606 | 113,856 | 119,252 | 105,754 |
| Charges & Fees for Services (340) | | 1,269,389 | 1,340,895 | 1,431,992 | 1,462,386 | 1,470,472 | 1,505,808 | 1,507,782 | 1,625,356 | 1,758,989 | 1,857,400 |
| Interest & Investment Earnings (361) | | 67,304 | 130,941 | 117,665 | 130,880 | 131,011 | 130,664 | 174,498 | 120,865 | 58,457 | 43,266 |
| Fines & Forfeits (350) | | 65,766 | 107,149 | 114,714 | 122,192 | 136,997 | 132,051 | 138,638 | 147,318 | 176,772 | 157,474 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 229,909 | 153,094 | 53,508 | 98,930 | 99,462 | 108,264 | 71,244 | 59,113 | 65,749 | 52,634 |
| Intergovernmental Revenues (330) | | 961,751 | 531,750 | 615,523 | 538,933 | 621,399 | 539,962 | 532,218 | 458,697 | 325,137 | 410,189 |
| Debt Proceeds (382/391) | | -- | 64,352 | 261,763 | 305,516 | 494,279 | -- | -- | 225,161 | -- | -- |
| Sub-Total | | 4,440,800 | 4,180,466 | 4,478,758 | 4,566,616 | 5,021,336 | 4,577,614 | 4,719,085 | 5,031,758 | 4,991,012 | 5,103,658 |
| % Annual Change | | -- | -6% | 7% | 2% | 10% | -9% | 3% | 7% | -1% | 2% |
| Annexed acres | | | | | 0.1 | | | | 29.9 | | |
| Annexed population | | | | | 0.0 | | | | 2.0 | | |
| Total population | | 7,128 | 6,748 | 6,982 | 7,168 | 7,369 | 7,565 | 7,337 | 7,380 | 7,345 | 7,290 |
| Change: total population | | | -380 | 234 | 186 | 201 | 196 | -228 | 43 | -35 | -55 |
| Percent growth: total population | | | -5.33% | 3.47% | 2.66% | 2.80% | 2.66% | -3.01% | 0.59% | -0.47% | -0.75% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 796,450 | 907,907 | 972,354 | 1,123,010 | 1,132,763 | 1,136,720 | 1,129,017 | 1,143,663 | 1,116,804 | 1,240,247 |
| Fire & Emergency Services (Multiple) | | 537,985 | 613,508 | 625,431 | 630,358 | 626,937 | 716,912 | 690,692 | 718,861 | 669,166 | 725,138 |
| Health & Human Services (Multiple) | | -- | -- | -- | -- | 1,000 | 1,000 | 1,291 | 1,272 | 1,326 | 1,450 |
| Transportation (Multiple) | | 308,955 | 379,178 | 359,765 | 369,760 | 380,302 | 387,658 | 366,927 | 375,251 | 379,032 | 409,259 |
| Natural Resources (Multiple) | | 172,940 | 204,895 | 217,482 | 219,299 | 249,596 | 253,355 | 200,194 | 234,338 | 174,505 | 155,211 |
| General Government (Multiple) | | 205,488 | 226,349 | 205,643 | 213,661 | 214,004 | 212,517 | 191,525 | 218,540 | 210,702 | 224,735 |
| Utilities (Multiple) | | 979,120 | 1,076,301 | 1,068,614 | 1,103,040 | 1,177,611 | 1,198,219 | 1,255,504 | 1,273,741 | 1,364,475 | 1,355,637 |
| All Other (572) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital (594/596) | | 712,363 | 169,030 | 687,324 | 600,540 | 721,057 | 253,786 | 130,082 | 776,131 | 308,570 | 262,244 |
| Debt Service-Interest (592) | | 82,355 | 81,255 | 54,034 | 68,036 | 76,563 | 98,178 | 85,642 | 83,059 | 80,541 | 74,975 |
| Debt Service-Principal (582/591) | | 184,634 | 184,635 | 168,610 | 176,268 | 203,774 | 226,938 | 240,245 | 247,477 | 278,453 | 281,142 |
| Total | | 3,980,290 | 3,843,058 | 4,358,257 | 4,503,972 | 4,783,607 | 4,485,283 | 4,291,119 | 5,072,333 | 4,583,574 | 4,730,038 |

Clallam County Jurisdictions

| Clallam County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | 8,111,130 | 8,637,505 | 9,445,583 | 9,807,547 | 10,073,778 | 10,443,755 | 10,553,211 | 11,351,747 | 11,901,339 | 12,297,217 |
| Sales & Use Taxes (313) | 2,361,521 | 2,751,632 | 2,848,189 | 3,099,104 | 3,577,491 | 3,977,876 | 4,539,767 | 4,734,787 | 4,869,139 | 5,165,266 |
| Other Local Taxes (317) | 2,386,118 | 2,263,560 | 2,169,871 | 2,286,531 | 2,119,101 | 2,102,557 | 1,968,815 | 2,006,436 | 1,876,459 | 2,177,695 |
| Licenses & Permits (320) | 669,163 | 664,810 | 646,708 | 652,581 | 663,815 | 723,078 | 748,780 | 754,283 | 752,936 | 898,498 |
| Charges & Fees for Services (340) | 4,325,156 | 4,677,935 | 3,878,406 | 2,996,501 | 3,221,681 | 3,595,461 | 2,360,574 | 2,426,425 | 2,571,273 | 2,981,348 |
| Interest & Investment Earnings (361) | 1,145,259 | 1,740,085 | 1,849,321 | 1,958,825 | 2,184,450 | 2,101,757 | 2,137,154 | 1,778,677 | 900,882 | 652,420 |
| Fines & Forfeits (350) | 921,268 | 942,544 | 902,522 | 978,145 | 1,480,679 | 1,067,377 | 1,112,185 | 1,035,475 | 1,177,304 | 1,333,309 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 2,015,720 | 4,815,884 | 7,783,772 | 4,031,405 | 5,385,158 | 3,152,344 | 2,732,302 | 2,624,013 | 2,689,853 | 3,429,444 |
| Intergovernmental Revenues (330) | 5,536,093 | 6,963,332 | 6,276,447 | 9,040,519 | 8,342,814 | 9,021,261 | 7,837,522 | 9,899,343 | 10,577,918 | 10,375,124 |
| Sub-Total | 27,471,428 | 33,457,287 | 35,800,819 | 34,851,158 | 37,048,967 | 36,185,466 | 33,990,310 | 36,611,186 | 37,317,103 | 39,310,321 |
| % Annual Change | -- | 22% | 7% | -3% | 6% | -2% | -6% | 8% | 2% | 5% |
| Annexed acres | 79.9 | 201.2 | 273.8 | 43.3 | 2,027.7 | 65.8 | 6.0 | 251.5 | 28.5 | 60.2 |
| Annexed population | 32.0 | 26.0 | 56.0 | 8.0 | 43.0 | 0.0 | 0.0 | 22.0 | 0.0 | 19.0 |
| Unincorporated population | 35,719 | 36,414 | 37,068 | 37,572 | 37,751 | 38,653 | 38,328 | 38,519 | 38,970 | 39,265 |
| Change: unincorporated population | | 695 | 654 | 504 | 179 | 902 | -325 | 191 | 451 | 295 |
| Percent growth: unincorporated population | | 1.95% | 1.80% | 1.36% | 0.48% | 2.39% | -0.84% | 0.50% | 1.17% | 0.76% |
| Total population | 60,691 | 61,461 | 62,343 | 62,889 | 63,444 | 64,365 | 64,179 | 64,454 | 64,900 | 65,300 |
| Change: total population | | 770 | 882 | 546 | 555 | 921 | -186 | 275 | 446 | 400 |
| Percent growth: total population | | 1.27% | 1.44% | 0.88% | 0.88% | 1.45% | -0.29% | 0.43% | 0.69% | 0.62% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 8,321,770 | 9,210,715 | 9,913,249 | 10,422,116 | 10,587,247 | 11,162,153 | 11,457,906 | 12,890,702 | 13,164,500 | 12,417,378 |
| Fire & Emergency Services (Multiple) | 103,024 | 329,867 | 733,019 | 196,336 | 382,553 | 291,723 | 848,093 | 408,160 | 547,644 | 972,740 |
| Health & Human Services (Multiple) | 2,995,955 | 3,015,141 | 1,891,782 | 1,599,204 | 1,551,973 | 1,375,659 | 2,204,362 | 2,442,502 | 3,800,534 | 5,458,775 |
| Transportation (Multiple) | 5,266,710 | 5,780,029 | 5,868,934 | 6,319,206 | 7,240,080 | 7,508,688 | 6,817,395 | 6,687,875 | 6,839,227 | 6,279,758 |
| Natural Resources (Multiple) | 3,249,073 | 3,289,875 | 3,132,118 | 3,348,285 | 4,122,851 | 4,305,589 | 4,175,442 | 4,743,820 | 4,741,359 | 4,644,512 |
| General Government (Multiple) | 3,665,803 | 4,465,952 | 4,911,989 | 6,468,886 | 5,213,268 | 5,743,609 | 4,842,543 | 5,394,681 | 4,945,111 | 4,946,461 |
| Utilities (Multiple) | 306,430 | 295,659 | 197,823 | 203,490 | 193,084 | 182,226 | 217,219 | 242,306 | 249,612 | 280,916 |
| Capital (594/596) | 5,601,427 | 4,402,451 | 3,444,337 | 7,145,046 | 6,569,495 | 5,814,121 | 3,205,450 | 3,885,750 | 3,526,499 | 4,006,102 |
| Debt Service-Interest (592) | 63,454 | 88,141 | 22,128 | 15,787 | 13,453 | 11,135 | 9,613 | 493 | 26,481 | 22,741 |
| Debt Service-Principal (582/591) | 75,000 | 65,000 | 767,604 | 210,000 | 20,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| County Total | 29,648,646 | 30,942,830 | 30,882,983 | 35,928,356 | 35,894,004 | 36,404,903 | 33,783,023 | 36,701,289 | 37,845,967 | 39,034,383 |

| Forks - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Property Taxes (311) | | 196,646 | 234,006 | 250,623 | 280,038 | 241,478 | 242,448 | 235,524 | 243,956 | 249,342 | 252,695 |
| Sales & Use Taxes (313) | | 296,681 | 323,499 | 301,916 | 319,833 | 311,831 | 334,349 | 353,930 | 324,379 | 307,223 | 336,713 |
| Business & Utility Taxes (Multiple) | | 162,891 | 169,793 | 186,668 | 205,693 | 193,876 | 192,266 | 252,989 | 295,824 | 314,649 | 320,042 |
| Other Local Taxes (317) | | 32,997 | 36,009 | 39,421 | 55,663 | 74,510 | 94,072 | 92,174 | 95,008 | 96,312 | 92,841 |
| Licenses & Permits (320) | | 24,071 | 15,092 | 10,793 | 32,273 | 12,330 | 30,832 | 13,324 | 9,842 | 9,051 | 14,212 |
| Charges & Fees for Services (340) | | 542,168 | 693,468 | 765,940 | 745,417 | 779,660 | 775,198 | 908,573 | 960,677 | 978,048 | 1,162,464 |
| Interest & Investment Earnings (361) | | 67,664 | 81,972 | 74,601 | 82,860 | 84,202 | 69,122 | 70,189 | 106,234 | 36,445 | 40,792 |
| Fines & Forfeits (350) | | 27,066 | 27,350 | 58,269 | 61,994 | 50,793 | 57,631 | 65,405 | 61,661 | 78,891 | 78,232 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 80,921 | 132,088 | 190,298 | 213,983 | 212,523 | 195,888 | 266,582 | 276,005 | 304,777 | 278,957 |
| Intergovernmental Revenues (330) | | 1,682,090 | 1,640,747 | 588,793 | 801,601 | 1,276,086 | 535,518 | 539,293 | 782,558 | 1,323,695 | 748,139 |
| Debt Proceeds (382/391) | | 225,295 | -- | -- | -- | -- | -- | -- | -- | 1,194,600 | -- |
| Sub-Total | | 3,338,490 | 3,354,024 | 2,467,322 | 2,799,355 | 3,237,289 | 2,527,324 | 2,797,983 | 3,156,144 | 4,893,033 | 3,325,087 |
| % Annual Change | | -- | 1% | -26% | 14% | 16% | -22% | 11% | 13% | 55% | -32% |
| Annexed acres | | 38.1 | 17.0 | 91.9 | 24.4 | 125.1 | | 6.0 | 200.6 | 11.5 | |
| Annexed population | | 8.0 | 1.0 | 47.0 | 6.0 | 43.0 | | 0.0 | 0.0 | 0.0 | |
| Total population | | 3,131 | 3,088 | 3,080 | 3,117 | 3,135 | 3,134 | 3,120 | 3,145 | 3,130 | 3,125 |
| Change: total population | | | -43 | -8 | 37 | 18 | -1 | -14 | 25 | -15 | -5 |
| Percent growth: total population | | | -1.37% | -0.26% | 1.20% | 0.58% | -0.03% | -0.45% | 0.80% | -0.48% | -0.16% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 678,756 | 828,245 | 765,022 | 849,034 | 996,139 | 955,639 | 999,472 | 976,896 | 1,127,062 | 1,170,537 |
| Fire & Emergency Services (Multiple) | | 31,203 | 37,351 | 37,372 | 40,550 | 19,318 | 19,459 | 17,908 | 18,701 | 21,184 | 21,223 |
| Health & Human Services (Multiple) | | 105,078 | 76,775 | 80,607 | 84,235 | 74,869 | 103,643 | 122,920 | 96,436 | 106,716 | 81,075 |
| Transportation (Multiple) | | 159,510 | 114,056 | 237,822 | 324,427 | 212,064 | 397,371 | 170,731 | 300,645 | 233,915 | 199,432 |
| Natural Resources (Multiple) | | 95,698 | 102,132 | 125,501 | 120,207 | 411,818 | 115,134 | 128,290 | 154,743 | 203,464 | 172,525 |
| General Government (Multiple) | | 24,834 | 31,414 | 48,765 | 35,593 | 42,551 | 44,542 | 38,140 | 51,852 | 44,916 | 299,158 |
| Utilities (Multiple) | | 520,238 | 520,723 | 515,726 | 577,940 | 631,240 | 660,419 | 680,368 | 693,297 | 741,666 | 537,729 |
| Capital (594/596) | | 1,405,502 | 1,578,022 | 445,860 | 632,083 | 106,489 | 392,694 | 273,813 | 898,859 | 1,374,585 | 586,674 |
| Debt Service-Interest (592) | | 76,720 | 71,169 | 69,299 | 61,598 | 58,635 | 52,799 | 47,810 | 42,471 | 41,692 | 158,532 |
| Debt Service-Principal (582/591) | | 44,141 | 53,762 | 59,442 | 80,175 | 51,916 | 56,890 | 62,733 | 63,722 | 69,787 | 1,275,935 |
| Total | | 3,141,680 | 3,413,649 | 2,385,416 | 2,805,842 | 2,605,039 | 2,798,590 | 2,542,185 | 3,297,622 | 3,964,987 | 4,502,820 |

| Port Angeles - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | 2,899,867 | 3,096,296 | 3,403,060 | 3,685,390 | 3,574,703 | 3,753,980 | 3,807,521 | 3,867,144 | 3,834,797 | 3,832,564 |
| Sales & Use Taxes (313) | 2,342,172 | 2,550,586 | 2,436,844 | 2,342,075 | 2,503,379 | 2,454,362 | 2,488,580 | 2,463,632 | 2,505,838 | 2,713,577 |
| Business & Utility Taxes (Multiple) | 2,283,157 | 2,274,417 | 2,208,341 | 2,075,008 | 2,211,493 | 2,200,936 | 2,459,630 | 2,609,965 | 2,684,849 | 2,956,953 |
| Other Local Taxes (317) | 341,517 | 358,268 | 446,681 | 424,028 | 597,747 | 545,459 | 817,150 | 841,770 | 915,687 | 963,252 |
| Licenses & Permits (320) | 236,677 | 178,808 | 306,689 | 362,349 | 333,956 | 323,333 | 272,724 | 328,784 | 339,993 | 432,574 |
| Charges & Fees for Services (340) | 33,009,495 | 33,456,534 | 32,242,396 | 26,905,717 | 27,828,874 | 26,812,179 | 31,150,011 | 33,109,952 | 34,861,761 | 38,852,817 |
| Interest & Investment Earnings (361) | 775,581 | 1,340,068 | 1,626,520 | 1,625,635 | 1,519,443 | 1,201,881 | 2,205,794 | 1,915,871 | 1,268,122 | 1,027,975 |
| Fines & Forfeits (350) | 102,538 | 96,199 | 103,480 | 119,647 | 195,258 | 268,904 | 339,766 | 303,781 | 281,580 | 283,035 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 619,888 | 584,461 | 824,745 | 1,034,502 | 2,541,471 | 757,760 | 462,225 | 502,574 | 462,481 | 675,873 |
| Intergovernmental Revenues (330) | 2,656,544 | 1,815,976 | 1,408,380 | 1,291,986 | 1,905,564 | 2,543,575 | 1,616,030 | 2,353,141 | 1,868,987 | 2,585,887 |
| Debt Proceeds (382/391) | 1,060,360 | 3,600,000 | -- | -- | -- | 3,250 | 2,286,231 | 3,590,000 | 1,121,298 | 4,265,408 |
| Total | 46,327,796 | 49,351,613 | 45,007,136 | 39,866,337 | 43,211,888 | 40,865,619 | 47,905,662 | 51,886,614 | 50,145,393 | 58,589,915 |
| % Annual Change | -- | 7% | -9% | -11% | 8% | -5% | 17% | 8% | -3% | 17% |
| Annexed acres | 41.8 | | | | | 4.5 | | | 17.0 | 29.3 |
| Annexed population | 24.0 | | | | | 0.0 | | | 0.0 | 2.0 |
| Total population | 17,872 | 17,959 | 18,077 | 18,065 | 18,375 | 18,326 | 18,397 | 18,420 | 18,430 | 18,470 |
| Change: total population | | 87 | 118 | -12 | 310 | -49 | 71 | 23 | 10 | 40 |
| Percent growth: total population | | 0.49% | 0.66% | -0.07% | 1.72% | -0.27% | 0.39% | 0.13% | 0.05% | 0.22% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 3,284,981 | 3,427,023 | 3,478,979 | 2,772,259 | 2,864,294 | 3,270,815 | 3,305,018 | 3,408,909 | 3,639,644 | 3,561,573 |
| Fire & Emergency Services (Multiple) | 1,285,039 | 979,282 | 1,164,712 | 2,160,228 | 2,026,760 | 2,273,288 | 2,191,287 | 2,589,578 | 2,706,277 | 2,369,873 |
| Health & Human Services (Multiple) | 74,022 | -- | -- | 101,031 | 88,841 | 89,489 | 131,170 | 111,305 | 224,434 | 109,211 |
| Transportation (Multiple) | 991,218 | 999,410 | 1,029,711 | 970,030 | 1,145,536 | 926,503 | 836,748 | 925,318 | 946,847 | 941,054 |
| Natural Resources (Multiple) | 3,485,537 | 2,905,361 | 2,742,994 | 2,696,755 | 2,719,662 | 3,955,082 | 3,016,221 | 2,990,235 | 2,715,103 | 2,724,681 |
| General Government (Multiple) | 1,813,449 | 1,941,406 | 598,846 | 561,332 | 610,856 | 486,220 | 785,948 | 805,043 | 815,615 | 774,833 |
| Utilities (Multiple) | 31,423,377 | 31,740,896 | 27,796,195 | 24,948,847 | 25,753,083 | 24,123,466 | 30,191,677 | 32,268,202 | 32,626,365 | 39,595,938 |
| All Other (572) | -- | -- | -- | -- | -- | 420,427 | 18,404 | 40,245 | 114,732 | 73,709 |
| Capital (594/596) | 4,638,684 | 1,411,038 | 1,080,679 | 2,532,177 | 2,823,403 | 1,304,110 | 2,123,586 | 3,973,373 | 2,379,922 | 2,885,075 |
| Debt Service-Interest (592) | 658,209 | 832,620 | 1,023,033 | 852,867 | 699,744 | 697,071 | 560,461 | 496,512 | 569,373 | 424,915 |
| Debt Service-Principal (582/591) | 3,360,338 | 2,385,860 | 3,071,867 | 3,682,838 | 2,114,727 | 1,281,784 | 1,163,896 | 3,756,353 | 1,561,080 | 1,716,010 |
| Total | 51,014,854 | 46,622,896 | 41,987,016 | 41,278,364 | 40,846,906 | 38,828,255 | 44,324,416 | 51,365,073 | 48,299,392 | 55,176,872 |

| Sequim - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Property Taxes (311) | | 494,611 | 486,142 | 551,900 | 587,576 | 612,423 | 636,913 | 652,040 | 684,956 | 688,980 | 724,342 |
| Sales & Use Taxes (313) | | 874,985 | 967,080 | 940,023 | 881,501 | 1,027,145 | 1,057,208 | 1,016,330 | 1,057,067 | 1,173,289 | 1,267,251 |
| Business & Utility Taxes (Multiple) | | 139,871 | 153,358 | 162,626 | 161,932 | 161,966 | 168,302 | 179,167 | 188,757 | 219,058 | 231,524 |
| Other Local Taxes (317) | | 106,145 | 103,310 | 94,967 | 108,836 | 194,895 | 184,723 | 159,661 | 178,346 | 189,915 | 219,470 |
| Licenses & Permits (320) | | 76,119 | 63,753 | 87,794 | 113,508 | 107,354 | 93,767 | 99,519 | 105,511 | 120,006 | 219,342 |
| Charges & Fees for Services (340) | | 1,907,636 | 2,098,244 | 2,772,871 | 3,023,394 | 3,157,797 | 3,130,775 | 3,326,075 | 3,476,106 | 3,355,770 | 2,660,770 |
| Interest & Investment Earnings (361) | | 266,678 | 388,734 | 429,804 | 461,657 | 636,760 | 563,871 | 673,230 | 539,115 | 278,471 | 178,379 |
| Fines & Forfeits (350) | | 38,995 | 40,930 | 51,702 | 50,633 | 49,208 | 46,979 | 57,278 | 52,150 | 54,884 | 42,153 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 66,040 | 113,574 | 366,297 | 440,705 | 123,123 | 85,647 | 147,225 | 94,131 | 234,043 | 139,548 |
| Intergovernmental Revenues (330) | | 351,231 | 318,328 | 1,078,946 | 1,430,177 | 871,772 | 1,758,662 | 1,099,763 | 1,315,393 | 1,633,185 | 780,455 |
| Debt Proceeds (382/391) | | 317,637 | 80,000 | 1,775,508 | 4,410,272 | 1,138,153 | -- | -- | -- | -- | -- |
| Total | | 4,639,948 | 4,813,453 | 8,312,438 | 11,670,191 | 8,080,596 | 7,726,847 | 7,410,288 | 7,691,532 | 7,947,601 | 6,463,234 |
| % Annual Change | | -- | 4% | 73% | 40% | -31% | -4% | -4% | 4% | 3% | -19% |
| Annexed acres | | | 184.2 | 182.6 | 18.9 | 28.6 | 61.2 | | 50.9 | | 30.9 |
| Annexed population | | | 25.0 | 9.0 | 2.0 | 0.0 | 0.0 | | 22.0 | | 17.0 |
| Total population | | 3,969 | 4,000 | 4,118 | 4,135 | 4,183 | 4,252 | 4,334 | 4,370 | 4,370 | 4,440 |
| Change: total population | | | 31 | 118 | 17 | 48 | 69 | 82 | 36 | 0 | 70 |
| Percent growth: total population | | | 0.78% | 2.95% | 0.41% | 1.16% | 1.65% | 1.93% | 0.83% | 0.00% | 1.60% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 789,979 | 889,490 | 1,027,663 | 959,092 | 1,041,015 | 1,138,172 | 1,343,218 | 1,440,281 | 1,443,675 | 1,310,281 |
| Fire & Emergency Services (Multiple) | | 121,378 | 124,476 | 123,484 | 169,058 | 139,933 | 141,654 | 157,503 | 188,824 | 190,499 | 182,529 |
| Health & Human Services (Multiple) | | 54,425 | 53,848 | 28,119 | 28,963 | 20,816 | 21,589 | 23,816 | 21,700 | 28,884 | 28,928 |
| Transportation (Multiple) | | 333,801 | 249,384 | 258,481 | 320,512 | 208,460 | 236,008 | 255,776 | 261,786 | 240,418 | 699,861 |
| Natural Resources (Multiple) | | 235,821 | 315,659 | 351,719 | 361,597 | 276,539 | 285,172 | 318,973 | 765,878 | 610,106 | 478,161 |
| General Government (Multiple) | | 176,514 | 262,837 | 250,622 | 266,833 | 294,981 | 347,021 | 379,385 | 396,943 | 152,341 | 212,832 |
| Utilities (Multiple) | | 1,486,305 | 1,605,268 | 1,610,430 | 1,737,871 | 1,794,901 | 1,785,063 | 1,775,462 | 1,927,642 | 2,126,163 | 1,654,519 |
| Capital (594/596) | | 1,208,638 | 1,760,744 | 1,642,625 | 7,238,041 | 2,633,390 | 3,011,189 | 2,701,272 | 408,696 | 3,346,566 | 3,407,789 |
| Debt Service-Interest (592) | | 191,650 | 199,881 | 274,677 | 274,356 | 221,833 | 214,265 | 199,486 | 182,366 | 165,395 | 152,378 |
| Debt Service-Principal (582/591) | | 360,982 | 187,916 | 328,014 | 334,827 | 341,163 | 587,806 | 822,790 | 657,467 | 526,386 | 548,184 |
| Total | | 4,959,493 | 5,649,503 | 5,895,834 | 11,691,150 | 6,973,031 | 7,767,939 | 7,977,681 | 6,251,583 | 8,830,433 | 8,675,462 |

Clark County Jurisdictions

| Clark County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 38,713,172 | 42,574,027 | 47,759,634 | 46,439,390 | 52,008,251 | 56,873,827 | 60,159,690 | 62,738,108 | 66,465,726 | 70,606,755 |
| Sales & Use Taxes (313) | 16,200,947 | 17,916,779 | 19,256,127 | 18,345,549 | 18,499,081 | 19,737,708 | 20,747,095 | 21,269,979 | 21,930,435 | 23,425,898 |
| Other Local Taxes (317) | 6,557,335 | 5,271,189 | 6,533,323 | 7,209,860 | 8,040,223 | 7,543,325 | 7,454,352 | 7,913,462 | 8,167,124 | 10,240,825 |
| Licenses & Permits (320) | 2,798,555 | 3,762,909 | 4,214,068 | 3,148,938 | 3,667,676 | 3,544,941 | 3,858,585 | 4,486,744 | 5,372,644 | 8,929,261 |
| Charges & Fees for Services (340) | 18,939,757 | 17,849,175 | 17,298,537 | 22,091,731 | 25,095,839 | 28,108,758 | 32,520,676 | 33,629,004 | 36,136,554 | 45,114,114 |
| Interest & Investment Earnings (361) | 4,038,122 | 6,201,204 | 7,644,883 | 8,873,207 | 8,118,059 | 6,401,940 | 9,221,469 | 8,095,432 | 5,713,728 | 3,953,509 |
| Fines & Forfeits (350) | 4,878,771 | 4,718,999 | 4,715,693 | 5,161,467 | 5,379,812 | 5,925,960 | 5,992,919 | 5,955,443 | 6,918,121 | 7,459,322 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 3,969,043 | 6,022,587 | 6,739,639 | 9,286,814 | 9,457,784 | 6,492,977 | 5,577,064 | 6,817,304 | 5,685,548 | 7,103,591 |
| Intergovernmental Revenues (330) | 27,904,377 | 29,217,702 | 30,505,596 | 29,488,711 | 30,839,747 | 40,035,541 | 45,400,207 | 58,625,736 | 48,209,014 | 54,238,393 |
| Debt Proceeds (382/391) | 14,229,641 | 103,092 | 25,305,000 | 8,058,954 | 20,870,609 | 9,400,000 | -- | 37,550,338 | 3,635,000 | 10,490,000 |
| Sub-Total | 138,229,720 | 133,637,663 | 169,972,500 | 158,104,621 | 181,977,081 | 184,064,977 | 190,932,057 | 247,081,550 | 208,233,894 | 241,561,668 |
| % Annual Change | -- | -3% | 27% | -7% | 15% | 1% | 4% | 29% | -16% | 16% |
| Annexed acres | 2,405.9 | 1,985.9 | 1,324.8 | 12,405.6 | 1,874.1 | 156.6 | 223.6 | 239.9 | 44.8 | 24.0 |
| Annexed population | 2,869.0 | 5,698.0 | 2,241.0 | 58,403.0 | 272.0 | 41.0 | 28.0 | 17.0 | 116.0 | 4.0 |
| Unincorporated population | 195,407 | 198,786 | 208,289 | 160,457 | 162,069 | 165,441 | 166,279 | 170,430 | 175,710 | 179,825 |
| Change: unincorporated population | | 3,379 | 9,503 | -47,832 | 1,612 | 3,372 | 838 | 4,151 | 5,280 | 4,115 |
| Percent growth: unincorporated population | | 1.73% | 4.78% | -22.96% | 1.00% | 2.08% | 0.51% | 2.50% | 3.10% | 2.34% |
| Total population | 277,670 | 290,111 | 304,348 | 317,324 | 327,818 | 337,625 | 345,238 | 352,600 | 363,400 | 372,300 |
| Change: total population | | 12,441 | 14,237 | 12,976 | 10,494 | 9,807 | 7,613 | 7,362 | 10,800 | 8,900 |
| Percent growth: total population | | 4.48% | 4.91% | 4.26% | 3.31% | 2.99% | 2.25% | 2.13% | 3.06% | 2.45% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 32,326,577 | 38,643,065 | 40,134,581 | 41,059,363 | 45,654,302 | 50,732,379 | 54,288,598 | 59,364,192 | 62,743,688 | 69,207,261 |
| Fire & Emergency Services (Multiple) | 3,247,895 | 3,541,109 | 3,760,629 | 1,968,176 | 3,637,664 | 4,015,417 | 3,844,307 | 2,930,265 | 3,904,066 | 3,970,535 |
| Health & Human Services (Multiple) | 11,023,129 | 11,989,016 | 8,893,454 | 11,182,525 | 10,847,023 | 13,701,506 | 17,001,742 | 17,709,188 | 19,440,966 | 33,700,511 |
| Transportation (Multiple) | 11,908,729 | 16,396,162 | 17,894,639 | 18,500,149 | 17,694,188 | 20,080,488 | 15,827,180 | 15,578,819 | 18,665,105 | 20,591,108 |
| Natural Resources (Multiple) | 12,440,217 | 11,460,282 | 14,540,896 | 15,682,566 | 15,750,274 | 16,515,448 | 15,083,651 | 17,681,427 | 16,691,159 | 18,102,814 |
| General Government (Multiple) | 12,655,084 | 11,687,887 | 11,400,812 | 11,232,812 | 10,808,249 | 12,982,707 | 17,327,049 | 20,310,409 | 23,838,470 | 21,176,434 |
| Utilities (Multiple) | 4,880,185 | 5,387,440 | 5,003,977 | 3,233,822 | 3,407,997 | 3,097,892 | 4,823,894 | 5,376,988 | 6,806,763 | 6,789,854 |
| Capital (594/596) | 20,626,927 | 26,046,679 | 33,855,530 | 28,525,089 | 46,489,541 | 43,577,861 | 52,352,302 | 59,609,253 | 60,505,588 | 64,734,228 |
| Debt Service-Interest (592) | 1,991,881 | 3,387,281 | 3,510,143 | 6,219,534 | 6,109,553 | 7,416,091 | 6,773,763 | 6,359,824 | 7,885,907 | 13,368,857 |
| Debt Service-Principal (582/591) | 7,555,021 | 9,624,440 | 3,745,276 | 5,866,922 | 7,593,029 | 7,222,754 | 7,552,354 | 7,836,727 | 8,593,413 | 7,899,668 |
| County Total | 118,655,645 | 138,163,361 | 142,739,937 | 143,470,958 | 167,991,820 | 179,342,543 | 194,874,840 | 212,757,092 | 229,075,125 | 259,541,270 |

| Battle Ground - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|-----------|-------|-----------|-----------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | | 571,582 | 634,469 | N/F | 823,004 | 964,523 | 1,060,618 | 1,127,997 | 1,324,353 | 1,235,878 | 1,361,132 |
| Sales & Use Taxes (313) | | 482,692 | 576,259 | N/F | 624,516 | 725,134 | 1,009,510 | 1,166,260 | 1,232,601 | 1,375,618 | 1,512,407 |
| Business & Utility Taxes (Multiple) | | 298,621 | 335,271 | N/F | 468,743 | 532,870 | 568,537 | 735,900 | 854,795 | 1,105,225 | 1,231,093 |
| Other Local Taxes (317) | | 115,762 | 95,672 | N/F | 267,552 | 138,715 | 318,701 | 362,344 | 432,488 | 507,073 | 861,868 |
| Licenses & Permits (320) | | 10,240 | 7,515 | N/F | 3,493 | 213,940 | 391,866 | 516,487 | 582,175 | 648,905 | 955,302 |
| Charges & Fees for Services (340) | | 2,083,889 | 3,127,838 | N/F | 4,629,734 | 4,647,565 | 3,780,122 | 3,997,641 | 4,213,452 | 5,013,407 | 5,631,881 |
| Interest & Investment Earnings (361) | | 158,910 | 251,130 | N/F | 441,067 | 554,784 | 633,511 | 795,449 | 615,008 | 312,415 | 219,088 |
| Fines & Forfeits (350) | | 76,250 | 83,166 | N/F | 103,489 | 137,562 | 127,367 | 116,137 | 127,909 | 150,494 | 118,454 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 23,755 | 33,637 | N/F | 50,951 | 46,902 | 689,323 | 75,540 | 49,821 | 66,644 | 762,133 |
| Intergovernmental Revenues (330) | | 611,614 | 292,436 | N/F | 642,465 | 726,197 | 1,746,636 | 1,275,640 | 1,052,693 | 1,283,574 | 3,295,761 |
| Debt Proceeds (382/391) | | 379,500 | 21,301 | N/F | 910,954 | -- | 200,000 | 2,190,000 | 1,250,000 | 210,000 | 7,770,000 |
| Total | | 4,812,815 | 5,458,694 | N/F | 8,965,968 | 8,688,192 | 10,526,191 | 12,359,395 | 11,735,295 | 11,909,233 | 23,719,119 |
| % Annual Change | | -- | 13% | N/F | 8965968% | -3% | 21% | 17% | -5% | 2% | 99% |
| Annexed acres | | 146.9 | 64.0 | 296.9 | 63.0 | 23.0 | | 160.0 | 181.0 | | |
| Annexed population | | 22.0 | 7.0 | 57.0 | 28.0 | 11.0 | | 26.0 | 8.0 | | |
| Total population | | 4,571 | 5,015 | 5,357 | 6,948 | 8,209 | 8,803 | 9,322 | 10,040 | 11,110 | 12,560 |
| Change: total population | | | 444 | 342 | 1,591 | 1,261 | 594 | 519 | 718 | 1,070 | 1,450 |
| Percent growth: total population | | | 9.71% | 6.82% | 29.70% | 18.15% | 7.24% | 5.90% | 7.70% | 10.66% | 13.05% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 806,212 | 996,583 | N/F | 1,236,611 | 1,358,054 | 1,551,083 | 1,689,018 | 1,726,252 | 1,960,739 | 2,222,204 |
| Fire & Emergency Services (Multiple) | | 126,960 | 135,568 | N/F | 187,622 | 204,626 | 243,710 | 257,590 | 353,563 | 393,737 | 395,211 |
| Health & Human Services (Multiple) | | 33,278 | 56,439 | N/F | 14,824 | 30,572 | -1,988 | -5,123 | -7,894 | -5,797 | -8,203 |
| Transportation (Multiple) | | 208,894 | 217,535 | N/F | 244,826 | 313,876 | 280,609 | 324,395 | 367,393 | 368,403 | 421,162 |
| Natural Resources (Multiple) | | 171,991 | 185,857 | N/F | 399,171 | 473,409 | 687,397 | 793,210 | 863,436 | 995,957 | 1,261,260 |
| General Government (Multiple) | | 216,812 | 215,171 | N/F | 518,863 | 494,474 | 541,884 | 632,264 | 642,715 | 759,891 | 981,200 |
| Utilities (Multiple) | | 870,619 | 990,081 | N/F | 1,256,991 | 1,093,136 | 1,744,463 | 1,594,966 | 2,449,953 | 3,368,242 | 3,079,101 |
| Capital (594/596) | | 817,572 | 1,480,918 | N/F | 2,218,382 | 1,668,665 | 2,148,784 | 2,253,536 | 2,138,914 | 1,522,615 | 12,958,106 |
| Debt Service-Interest (592) | | 117,051 | 116,215 | N/F | 162,347 | 114,361 | 102,328 | 111,994 | 201,691 | 136,196 | 248,820 |
| Debt Service-Principal (582/591) | | 248,861 | 269,986 | N/F | 1,153,861 | 343,964 | 1,307,907 | 427,470 | 1,273,947 | 1,155,666 | 385,011 |
| Total | | 3,618,250 | 4,664,353 | N/F | 7,393,498 | 6,095,137 | 8,606,177 | 8,079,320 | 10,009,970 | 10,655,649 | 21,943,872 |

| Camas - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | | 3,510,972 | 3,180,515 | 3,715,347 | 4,165,197 | 5,408,790 | 7,273,150 | 7,177,611 | 8,585,539 | 9,149,885 | 9,160,088 |
| Sales & Use Taxes (313) | | 1,012,376 | 1,077,614 | 1,068,084 | 1,221,616 | 1,228,484 | 1,590,104 | 1,609,669 | 1,712,906 | 1,356,764 | 1,512,578 |
| Business & Utility Taxes (Multiple) | | 51,672 | 62,225 | 60,921 | 94,650 | 43,765 | 134,158 | 149,068 | 198,306 | 227,260 | 205,506 |
| Other Local Taxes (317) | | 198,006 | 263,252 | 275,904 | 292,476 | 375,123 | 389,150 | 580,444 | 835,382 | 879,526 | 1,067,427 |
| Licenses & Permits (320) | | 347,997 | 413,754 | 393,824 | 1,013,464 | 481,693 | 318,844 | 492,049 | 502,316 | 725,162 | 567,226 |
| Charges & Fees for Services (340) | | 5,129,696 | 5,155,919 | 5,422,377 | 6,900,502 | 6,233,900 | 6,486,106 | 6,847,837 | 7,401,289 | 8,635,717 | 8,923,579 |
| Interest & Investment Earnings (361) | | 356,025 | 447,185 | 625,675 | 743,855 | 865,368 | 874,685 | 1,160,866 | 1,239,008 | 585,588 | 455,069 |
| Fines & Forfeits (350) | | 150,950 | 153,260 | 176,575 | 206,725 | 227,811 | 221,991 | 233,169 | 216,678 | 226,525 | 214,863 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 54,117 | 34,021 | 37,194 | 1,168,873 | 527,528 | 75,945 | 140,607 | 419,288 | 273,917 | 315,660 |
| Intergovernmental Revenues (330) | | 534,515 | 840,017 | 1,277,457 | 1,348,738 | 1,422,274 | 1,588,737 | 1,210,502 | 1,549,426 | 1,613,945 | 709,689 |
| Debt Proceeds (382/391) | | -- | 13,462 | 4,333,225 | 2,342,491 | 4,827,138 | 9,605,694 | 7,901,512 | 779,798 | -- | 325,000 |
| Total | | 11,346,326 | 11,641,224 | 17,386,583 | 19,498,587 | 21,641,874 | 28,558,564 | 27,503,334 | 23,439,936 | 23,674,289 | 23,456,685 |
| % Annual Change | | -- | 3% | 49% | 12% | 11% | 32% | -4% | -15% | 1% | -1% |
| Annexed acres | | | | | 673.0 | | | | | | |
| Annexed population | | | | | 77.0 | | | | | | |
| Total population | | 7,693 | 8,355 | 9,356 | 10,213 | 11,169 | 11,929 | 12,534 | 12,970 | 13,540 | 14,200 |
| Change: total population | | | 662 | 1,001 | 857 | 956 | 760 | 605 | 436 | 570 | 660 |
| Percent growth: total population | | | 8.61% | 11.98% | 9.16% | 9.36% | 6.80% | 5.07% | 3.48% | 4.39% | 4.87% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 1,223,034 | 1,228,039 | 1,416,605 | 1,665,135 | 2,012,831 | 2,138,493 | 2,322,527 | 2,489,032 | 2,851,014 | 2,867,940 |
| Fire & Emergency Services (Multiple) | | 1,543,968 | 1,639,398 | 1,999,431 | 2,868,425 | 2,949,116 | 2,876,063 | 3,162,816 | 3,616,743 | 3,699,628 | 4,149,171 |
| Health & Human Services (Multiple) | | 53,036 | 58,674 | 5,878 | 1,085 | 2,249 | 1,866 | 1,953 | 2,216 | 2,288 | 2,607 |
| Transportation (Multiple) | | 614,805 | 715,245 | 912,694 | 834,559 | 883,249 | 899,385 | 1,029,011 | 1,099,238 | 1,271,314 | 1,147,698 |
| Natural Resources (Multiple) | | 795,227 | 702,244 | 779,272 | 1,408,680 | 1,206,211 | 1,411,420 | 1,828,209 | 2,023,807 | 2,272,007 | 2,039,419 |
| General Government (Multiple) | | 614,183 | 597,331 | 658,127 | 664,376 | 694,073 | 861,980 | 974,837 | 1,061,972 | 1,171,890 | 1,041,209 |
| Utilities (Multiple) | | 2,056,522 | 2,202,915 | 2,321,922 | 2,508,308 | 3,074,936 | 3,131,236 | 3,462,148 | 4,768,840 | 5,501,408 | 6,057,462 |
| All Other (572) | | 377,838 | 400,972 | 421,694 | 485,326 | 554,159 | 543,898 | 569,253 | 682,148 | 779,843 | 767,624 |
| Capital (594/596) | | 1,228,696 | 1,721,451 | 4,846,994 | 9,133,488 | 7,255,688 | 16,485,231 | 9,542,882 | 10,159,091 | 9,823,892 | 6,287,187 |
| Debt Service-Interest (592) | | 384,988 | 378,033 | 304,435 | 443,236 | 392,194 | 518,050 | 579,750 | 1,172,577 | 1,496,254 | 1,393,115 |
| Debt Service-Principal (582/591) | | 310,383 | 354,458 | 535,601 | 529,777 | 605,996 | 782,954 | 882,574 | 1,689,860 | 1,606,786 | 1,543,310 |
| Total | | 9,202,680 | 9,998,760 | 14,202,653 | 20,542,395 | 19,630,702 | 29,650,576 | 24,355,960 | 28,765,524 | 30,476,324 | 27,296,742 |

| Vancouver - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 8,801,823 | 10,400,287 | 11,682,109 | 18,948,242 | 25,216,302 | 27,305,154 | 27,692,485 | 29,220,427 | 30,638,234 | 31,343,344 |
| Sales & Use Taxes (313) | 4,776,001 | 5,572,671 | 6,114,741 | 7,528,469 | 8,882,257 | 10,007,382 | 11,264,352 | 12,537,283 | 17,792,465 | 12,229,120 |
| Business & Utility Taxes (Multiple) | 4,977,882 | 6,052,932 | 11,617,736 | 13,856,764 | 15,791,067 | 16,425,114 | 17,137,917 | 19,521,163 | 22,170,846 | 22,337,671 |
| Other Local Taxes (317) | 5,510,517 | 5,715,925 | 1,980,394 | 4,752,624 | 5,121,332 | 5,272,227 | 4,845,275 | 4,988,250 | 5,274,485 | 11,739,472 |
| Licenses & Permits (320) | 1,495,242 | 1,952,847 | 2,456,670 | 4,094,547 | 3,757,977 | 3,756,434 | 3,108,207 | 3,808,131 | 3,003,848 | 3,577,249 |
| Charges & Fees for Services (340) | 37,038,375 | 39,227,595 | 37,699,410 | 48,449,526 | 48,860,102 | 51,086,166 | 52,542,061 | 54,960,963 | 64,587,744 | 61,069,797 |
| Interest & Investment Earnings (361) | 3,534,018 | 4,150,784 | 4,626,996 | 5,976,844 | 7,572,275 | 6,627,414 | 12,058,296 | 12,240,243 | 6,397,109 | 3,677,596 |
| Fines & Forfeits (350) | 1,150,346 | 1,016,477 | 942,861 | 1,053,580 | 1,364,317 | 1,583,742 | 1,504,189 | 1,624,923 | 2,013,712 | 2,093,630 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 3,771,884 | 3,493,055 | 6,107,521 | 5,293,183 | 4,749,990 | 4,303,830 | 5,973,418 | 7,256,278 | 7,689,652 | 5,351,217 |
| Intergovernmental Revenues (330) | 9,446,478 | 8,519,260 | 7,737,880 | 19,754,749 | 24,227,527 | 28,326,168 | 21,341,139 | 17,387,827 | 19,448,719 | 16,426,961 |
| Debt Proceeds (382/391) | 1,720,000 | 33,542,231 | 10,213,462 | 66,653,992 | 51,900,000 | 43,096,810 | 25,043,301 | 6,693,992 | 28,757,534 | 18,747,245 |
| Sub-Total | 82,222,566 | 119,644,064 | 101,179,780 | 196,362,520 | 197,443,146 | 197,790,441 | 182,510,640 | 170,239,480 | 207,774,348 | 188,593,302 |
| % Annual Change | -- | 46% | -15% | 94% | 1% | 0% | -8% | -7% | 22% | -9% |
| Annexed acres | 2,443.0 | 1,239.1 | 302.0 | 11,578.0 | 2.7 | | | | | |
| Annexed population | 2,682.0 | 5,255.0 | 830.0 | 58,180.0 | 0.0 | | | | | |
| Total population | 61,357 | 68,589 | 71,528 | 127,913 | 134,099 | 138,332 | 143,560 | 145,300 | 148,800 | 150,700 |
| Change: total population | | 7,232 | 2,939 | 56,385 | 6,186 | 4,233 | 5,228 | 1,740 | 3,500 | 1,900 |
| Percent growth: total population | | 11.79% | 4.28% | 78.83% | 4.84% | 3.16% | 3.78% | 1.21% | 2.41% | 1.28% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 7,338,343 | 8,311,441 | 9,185,405 | 14,413,454 | 16,648,457 | 16,246,148 | 17,785,430 | 15,637,758 | 30,269,537 | 30,697,678 |
| Fire & Emergency Services (Multiple) | 5,936,005 | 6,285,292 | 6,392,888 | 7,272,018 | 13,553,976 | 15,532,992 | 15,061,295 | 13,990,994 | 13,316,912 | 15,530,264 |
| Health & Human Services (Multiple) | 1,327,659 | 1,612,744 | 1,005,039 | 1,123,554 | 1,861,120 | 1,372,557 | 1,617,850 | 1,941,653 | 2,082,966 | 1,897,785 |
| Transportation (Multiple) | 4,440,506 | 4,814,685 | 5,271,329 | 7,561,577 | 8,043,741 | 6,979,925 | 7,978,367 | 10,542,293 | 10,854,967 | 14,638,066 |
| Natural Resources (Multiple) | 5,960,511 | 6,590,536 | 7,547,869 | 8,975,405 | 7,989,437 | 6,921,282 | 10,656,518 | 17,987,843 | 22,775,534 | 23,443,643 |
| General Government (Multiple) | 5,438,281 | 5,810,588 | 7,128,792 | 8,137,744 | 6,666,110 | 8,514,370 | 7,584,281 | 12,994,732 | 17,264,618 | 10,322,402 |
| Utilities (Multiple) | 32,116,511 | 32,641,741 | 32,814,115 | 34,341,084 | 36,451,558 | 38,109,401 | 40,967,667 | 49,752,453 | 45,439,176 | 57,481,013 |
| Capital (594/596) | 41,877,936 | 34,715,703 | 23,059,259 | 64,151,632 | 69,009,296 | 63,729,414 | 59,246,577 | 47,156,072 | 40,717,802 | 27,107,352 |
| Debt Service-Interest (592) | 4,708,971 | 4,661,234 | 6,519,026 | 7,688,344 | 9,221,632 | 9,419,045 | 12,158,692 | 13,636,310 | 14,107,087 | 12,124,637 |
| Debt Service-Principal (582/591) | 4,997,854 | 5,290,029 | 6,236,817 | 5,378,798 | 32,140,532 | 5,382,976 | 5,947,079 | 14,619,224 | 34,278,422 | 10,706,832 |
| Total | 114,142,577 | 110,733,993 | 105,160,539 | 159,043,610 | 201,585,859 | 172,208,110 | 179,003,756 | 198,259,332 | 231,107,021 | 203,949,672 |

| Washougal - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | 779,001 | 848,209 | 1,027,700 | 1,287,931 | 1,493,040 | 1,605,369 | 1,781,497 | 1,836,913 | 1,907,053 | 2,206,802 |
| Sales & Use Taxes (313) | 376,267 | 387,993 | 389,785 | 403,680 | 599,704 | 725,059 | 935,759 | 1,144,148 | 967,898 | 1,060,633 |
| Business & Utility Taxes (Multiple) | 418,510 | 461,886 | 508,816 | 519,013 | 552,230 | 600,715 | 698,066 | 781,021 | 958,470 | 957,708 |
| Other Local Taxes (317) | 119,026 | 125,515 | 149,275 | 152,443 | 293,668 | 216,931 | 208,502 | 260,453 | 221,143 | 490,444 |
| Licenses & Permits (320) | 96,239 | 65,925 | 121,421 | 169,479 | 174,826 | 192,232 | 294,386 | 335,478 | 466,279 | 712,940 |
| Charges & Fees for Services (340) | 2,157,353 | 2,242,972 | 2,817,958 | 2,792,603 | 2,735,662 | 3,308,659 | 3,727,749 | 4,008,213 | 4,296,679 | 4,991,498 |
| Interest & Investment Earnings (361) | 72,899 | 93,605 | 90,005 | 88,064 | 209,969 | 244,576 | 209,560 | 368,427 | 187,893 | 362,610 |
| Fines & Forfeits (350) | 84,020 | 85,771 | 106,020 | 135,427 | 142,177 | 130,643 | 105,883 | 97,975 | 103,702 | 90,256 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 57,620 | 81,524 | 122,047 | 132,374 | 150,938 | 187,598 | 274,358 | 282,990 | 271,561 | 744,861 |
| Intergovernmental Revenues (330) | 530,141 | 383,047 | 969,530 | 837,743 | 890,430 | 758,585 | 546,999 | 914,149 | 889,237 | 617,841 |
| Debt Proceeds (382/391) | -- | -- | -- | 4,070,719 | 4,235,270 | 7,607,408 | 5,009,686 | -- | 1,675,125 | 944,775 |
| Total | 4,691,076 | 4,776,447 | 6,302,557 | 10,589,476 | 11,477,914 | 15,577,775 | 13,792,445 | 10,029,767 | 11,945,040 | 13,180,368 |
| % Annual Change | -- | 2% | 32% | 68% | 8% | 36% | -12% | -27% | 19% | 10% |
| Annexed acres | 15.0 | 620.0 | 732.9 | 89.7 | 0.4 | 156.6 | 7.8 | 83.0 | 33.8 | |
| Annexed population | 0.0 | 431.0 | 1,354.0 | 118.0 | 0.0 | 41.0 | 2.0 | 9.0 | 116.0 | |
| Total population | 5,416 | 5,808 | 6,008 | 7,866 | 8,067 | 8,339 | 8,595 | 8,790 | 9,100 | 9,775 |
| Change: total population | | 392 | 200 | 1,858 | 201 | 272 | 256 | 195 | 310 | 675 |
| Percent growth: total population | | 7.24% | 3.44% | 30.93% | 2.56% | 3.37% | 3.07% | 2.27% | 3.53% | 7.42% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 649,483 | 754,917 | 868,405 | 1,093,478 | 1,273,900 | 1,290,452 | 1,450,114 | 1,594,071 | 1,706,875 | 1,782,440 |
| Fire & Emergency Services (Multiple) | 546,762 | 611,449 | 733,552 | 808,905 | 1,010,852 | 1,070,449 | 1,100,202 | 1,214,905 | 1,352,303 | 1,397,465 |
| Health & Human Services (Multiple) | 44,237 | 46,292 | 6,965 | 10,775 | 11,814 | 11,423 | 11,446 | 11,554 | 11,554 | 4,273 |
| Transportation (Multiple) | 379,995 | 421,772 | 442,781 | 527,604 | 601,831 | 552,154 | 535,031 | 620,163 | 707,215 | 802,144 |
| Natural Resources (Multiple) | 211,973 | 184,817 | 304,108 | 380,312 | 306,456 | 346,870 | 321,381 | 394,565 | 493,664 | 512,921 |
| General Government (Multiple) | 260,034 | 285,394 | 301,157 | 374,581 | 415,510 | 621,176 | 483,815 | 633,065 | 621,324 | 759,871 |
| Utilities (Multiple) | 1,616,192 | 1,590,894 | 1,972,132 | 1,826,829 | 1,934,069 | 2,348,136 | 2,497,197 | 2,733,866 | 2,955,383 | 3,097,019 |
| Capital (594/596) | 819,109 | 892,240 | 1,075,832 | 2,832,583 | 8,117,020 | 2,953,555 | 1,090,199 | 1,213,756 | 1,103,767 | 2,531,569 |
| Debt Service-Interest (592) | 77,044 | 77,141 | 69,713 | 67,054 | 245,907 | 627,169 | 427,073 | 620,877 | 610,370 | 649,791 |
| Debt Service-Principal (582/591) | 108,610 | 110,610 | 107,610 | 110,610 | 143,167 | 6,776,719 | 4,616,818 | 252,665 | 494,918 | 591,845 |
| Total | 4,713,439 | 4,975,526 | 5,882,255 | 8,032,731 | 14,060,526 | 16,598,103 | 12,533,276 | 9,289,487 | 10,057,373 | 12,129,338 |

| Yacolt - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Property Taxes (311) | 52,525 | 67,281 | 74,493 | 78,828 | 87,897 | 97,539 | 123,896 | 138,920 | 140,433 | 208,816 |
| Sales & Use Taxes (313) | 20,406 | 66,444 | 52,888 | 119,550 | 37,713 | 42,829 | 51,008 | 47,542 | 48,499 | 48,280 |
| Business & Utility Taxes (Multiple) | 21,572 | 23,272 | 19,113 | 24,792 | 24,716 | 38,218 | 28,344 | 34,973 | 39,651 | 41,370 |
| Other Local Taxes (317) | 18,601 | 20,722 | 58,184 | 17,107 | 79,459 | 22,954 | 27,357 | 23,997 | 17,206 | 16,720 |
| Licenses & Permits (320) | 1,160 | 1,227 | 1,295 | 5,826 | 3,149 | 4,295 | 9,331 | 5,956 | 5,840 | 4,567 |
| Charges & Fees for Services (340) | 126,398 | 123,226 | 132,083 | 134,964 | 150,022 | 136,220 | 139,783 | 14,049 | 12,965 | 14,253 |
| Interest & Investment Earnings (361) | 7,942 | 15,112 | 15,208 | 14,226 | 17,046 | 19,100 | 29,942 | 29,969 | 19,945 | 12,655 |
| Fines & Forfeits (350) | 8,861 | 506 | 1,109 | 77 | -- | -- | 1,585 | 939 | 783 | 800 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 29,846 | 687 | 5,549 | 2,922 | 1,455 | 4,895 | 2,363 | 15,272 | 1,799 | 17,087 |
| Intergovernmental Revenues (330) | 384,542 | 145,882 | 298,952 | 244,345 | 306,777 | 103,188 | 174,689 | 354,050 | 411,742 | 303,292 |
| Debt Proceeds (382/391) | -- | -- | -- | -- | 100,000 | -- | -- | -- | -- | -- |
| Total | 671,853 | 464,359 | 658,874 | 642,637 | 808,234 | 469,238 | 588,298 | 665,667 | 698,863 | 667,840 |
| % Annual Change | -- | -31% | 42% | -3% | 26% | -42% | 25% | 13% | 5% | -4% |
| Annexed acres | | | | | | | | | | |
| Annexed population | | | | | | | | | | |
| Total population | 813 | 857 | 899 | 916 | 951 | 1,022 | 1,055 | 1,065 | 1,105 | 1,115 |
| Change: total population | | 44 | 42 | 17 | 35 | 71 | 33 | 10 | 40 | 10 |
| Percent growth: total population | | 5.41% | 4.90% | 1.89% | 3.82% | 7.47% | 3.23% | 0.95% | 3.76% | 0.90% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 12,192 | 12,303 | 12,000 | 12,000 | 12,267 | 12,351 | 44,349 | 44,251 | 44,251 | 44,372 |
| Fire & Emergency Services (Multiple) | 108,395 | 31,149 | 20,749 | 14,133 | 22,256 | 25,654 | 27,271 | 32,395 | 32,055 | 31,005 |
| Health & Human Services (Multiple) | 5,059 | 141 | 6,892 | 7,971 | 7,658 | 7,727 | 1,182 | 1,143 | 1,236 | 1,209 |
| Transportation (Multiple) | 40,082 | 39,227 | 45,930 | 40,124 | 47,921 | 55,965 | 47,223 | 101,727 | 68,579 | 72,989 |
| Natural Resources (Multiple) | 2,187 | 3,275 | 1,246 | 1,210 | 1,993 | 2,806 | 1,444 | 1,327 | 3,381 | 6,528 |
| General Government (Multiple) | 59,977 | 62,068 | 77,851 | 71,271 | 88,323 | 89,523 | 114,058 | 120,175 | 127,215 | 227,426 |
| Utilities (Multiple) | 147,963 | 95,529 | 88,613 | 101,008 | 106,384 | 99,576 | 96,938 | 34,638 | 15,066 | 13,605 |
| Capital (594/596) | 296,713 | 59,320 | 252,947 | 112,156 | 369,609 | 43,821 | 119,630 | 290,467 | 374,135 | 242,344 |
| Debt Service-Interest (592) | 4,850 | 4,650 | 4,375 | 9,075 | 8,775 | 8,475 | 8,175 | -- | -- | -- |
| Debt Service-Principal (582/591) | 9,000 | 10,000 | 11,000 | 6,000 | 6,000 | 16,000 | 16,000 | 10,000 | 10,000 | 7,500 |
| Total | 686,418 | 317,662 | 521,603 | 374,948 | 671,186 | 361,898 | 476,270 | 636,123 | 675,918 | 646,978 |

Pierce County Jurisdictions

| Pierce County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 71,541,467 | 76,527,371 | 74,898,421 | 82,503,999 | 89,428,835 | 93,308,247 | 102,033,298 | 110,656,805 | 116,396,753 | 124,388,740 |
| Sales & Use Taxes (313) | 27,568,003 | 28,517,893 | 28,007,481 | 31,021,127 | 33,472,693 | 36,158,537 | 38,506,566 | 41,250,580 | 43,256,866 | 46,731,805 |
| Other Local Taxes (317) | 17,052,555 | 13,489,639 | 11,944,087 | 11,874,414 | 12,851,745 | 13,788,509 | 14,316,619 | 14,863,615 | 19,138,731 | 18,987,043 |
| Licenses & Permits (320) | 4,646,659 | 4,375,494 | 3,952,729 | 4,377,960 | 5,491,532 | 5,699,735 | 5,186,538 | 5,530,991 | 5,933,991 | 6,636,558 |
| Charges & Fees for Services (340) | 40,718,470 | 41,934,745 | 41,660,857 | 43,567,910 | 50,995,174 | 53,161,485 | 57,841,099 | 61,101,344 | 64,163,021 | 68,210,559 |
| Interest & Investment Earnings (361) | 10,915,976 | 13,618,335 | 12,309,563 | 13,397,503 | 14,137,060 | 15,703,694 | 20,197,368 | 18,413,685 | 12,852,332 | 7,186,129 |
| Fines & Forfeits (350) | 9,676,667 | 9,836,160 | 9,891,858 | 10,031,467 | 10,443,324 | 10,298,818 | 11,371,110 | 11,563,473 | 13,407,622 | 16,707,480 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 3,442,512 | 4,888,543 | 5,116,578 | 4,714,130 | 4,174,311 | 6,406,075 | 6,107,343 | 3,642,396 | 5,201,424 | 6,519,954 |
| Intergovernmental Revenues (330) | 84,725,214 | 94,269,557 | 107,727,463 | 121,303,722 | 90,315,955 | 92,932,418 | 92,091,199 | 101,972,997 | 110,257,471 | 106,543,902 |
| Debt Proceeds (382/391) | 14,311,433 | 1,740 | 6,462 | 1,840,000 | 3,422,653 | 15,766,457 | 45,594,679 | 19,525,406 | 272,000 | -- |
| Total | 284,598,956 | 287,459,477 | 295,515,499 | 324,632,232 | 314,733,282 | 343,223,975 | 393,245,819 | 388,521,292 | 390,880,211 | 401,912,170 |
| % Annual Change | -- | 1% | 3% | 10% | -3% | 9% | 15% | -1% | 1% | 3% |
| Annexed acres | 531.3 | 6,486.7 | 19,107.8 | 2,334.4 | 1,613.4 | 532.8 | 229.1 | 948.2 | 935.8 | 220.2 |
| Annexed population | 40.0 | 31,480.0 | 76,161.0 | 3,483.0 | 307.0 | 579.0 | 162.0 | 1,148.0 | 1,002.0 | 4.0 |
| Unincorporated population | 377,496 | 383,348 | 294,893 | 300,260 | 306,198 | 312,245 | 315,359 | 323,741 | 329,124 | 332,980 |
| Change: unincorporated population | | 5,852 | -88,455 | 5,367 | 5,938 | 6,047 | 3,114 | 8,382 | 5,383 | 3,856 |
| Percent growth: unincorporated population | | 1.55% | -23.07% | 1.82% | 1.98% | 1.97% | 1.00% | 2.66% | 1.66% | 1.17% |
| Total population | 639,780 | 649,069 | 657,986 | 668,103 | 680,272 | 691,565 | 700,818 | 713,398 | 724,998 | 733,700 |
| Change: total population | | 9,289 | 8,917 | 10,117 | 12,169 | 11,293 | 9,253 | 12,580 | 11,600 | 8,702 |
| Percent growth: total population | | 1.45% | 1.37% | 1.54% | 1.82% | 1.66% | 1.34% | 1.80% | 1.63% | 1.20% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 81,274,460 | 89,431,600 | 98,755,295 | 107,411,570 | 92,578,372 | 97,590,372 | 105,002,910 | 112,167,197 | 120,206,200 | 128,489,904 |
| Fire & Emergency Services (Multiple) | 8,759,222 | 10,022,361 | 8,509,462 | 8,823,461 | 9,792,678 | 9,526,808 | 10,184,753 | 11,876,473 | 12,205,218 | 10,648,267 |
| Health & Human Services (Multiple) | 54,028,915 | 61,108,174 | 68,764,880 | 71,810,979 | 45,420,999 | 49,771,019 | 60,983,010 | 72,952,454 | 64,513,697 | 58,573,241 |
| Transportation (Multiple) | 34,267,180 | 37,389,793 | 41,365,909 | 32,476,468 | 30,003,563 | 31,281,880 | 31,781,164 | 32,064,464 | 34,494,301 | 34,657,937 |
| Natural Resources (Multiple) | 17,193,471 | 19,632,743 | 24,756,010 | 26,263,843 | 26,519,396 | 26,842,044 | 28,516,034 | 30,927,788 | 35,593,740 | 40,437,204 |
| General Government (Multiple) | 11,365,275 | 9,485,408 | -1,290,363 | -155,718 | 21,319,839 | 21,013,470 | 21,999,915 | 25,450,366 | 25,486,983 | 25,213,739 |
| Utilities (Multiple) | 20,106,311 | 19,894,003 | 20,372,241 | 23,848,641 | 23,383,741 | 24,616,356 | 25,658,751 | 26,977,199 | 25,968,809 | 29,102,526 |
| Capital (594/596) | 34,521,333 | 38,245,347 | 34,616,910 | 41,313,428 | 34,885,030 | 38,378,076 | 40,642,307 | 62,544,446 | 92,210,486 | 60,141,483 |
| Debt Service-Interest (592) | 4,024,779 | 4,928,969 | 4,180,832 | 4,102,816 | 3,756,720 | 3,298,116 | 3,111,371 | 4,749,201 | 5,089,802 | 3,502,184 |
| Debt Service-Principal (582/591) | 4,680,910 | 5,495,233 | 5,220,233 | 7,393,480 | 5,935,233 | 7,219,234 | 7,340,275 | 32,812,127 | 5,329,363 | 6,339,635 |
| Total | 270,221,856 | 295,633,631 | 305,251,409 | 323,288,968 | 293,595,571 | 309,537,375 | 335,220,490 | 412,521,715 | 421,098,599 | 397,106,120 |

| Bonney Lake - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 1,183,878 | 1,307,993 | 1,413,136 | 1,372,029 | 1,531,989 | 1,640,680 | 1,927,576 | -- | 1,730,988 | -- |
| Sales & Use Taxes (313) | 624,354 | 672,670 | 773,816 | 886,884 | 1,033,044 | 1,020,996 | 1,191,294 | -- | 1,564,624 | -- |
| Business & Utility Taxes (Multiple) | 551,153 | 648,595 | 680,430 | 752,102 | 1,047,436 | 928,757 | 932,300 | -- | 1,173,419 | -- |
| Other Local Taxes (317) | 310,330 | 230,948 | 303,004 | 359,194 | 437,893 | 424,743 | 524,785 | -- | 909,267 | -- |
| Licenses & Permits (320) | 206,308 | 147,333 | 206,720 | 255,057 | 303,696 | 319,166 | 431,853 | -- | 1,005,380 | -- |
| Charges & Fees for Services (340) | 3,345,138 | 3,887,523 | 4,268,176 | 4,399,041 | 5,008,373 | 5,647,363 | 6,468,612 | -- | 10,366,028 | -- |
| Interest & Investment Earnings (361) | 205,055 | 286,421 | 338,270 | 481,178 | 407,841 | 369,295 | 576,386 | -- | 297,499 | -- |
| Fines & Forfeits (350) | 167,679 | 172,321 | 250,413 | 223,356 | 223,471 | 269,625 | 275,074 | -- | 407,907 | -- |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 196,289 | 334,508 | 223,965 | 222,853 | 229,718 | 319,636 | 273,973 | -- | 4,406,126 | -- |
| Intergovernmental Revenues (330) | 1,015,621 | 1,043,618 | 937,799 | 892,243 | 1,227,287 | 1,231,330 | 689,473 | -- | 516,281 | -- |
| Debt Proceeds (382/391) | 123,675 | -- | 284,012 | 1,591,354 | 779,936 | 392,705 | 1,143,588 | -- | 570 | -- |
| Sub-Total | 7,929,480 | 8,731,930 | 9,679,741 | 11,435,291 | 12,230,684 | 12,564,296 | 14,434,914 | -- | 22,378,089 | -- |
| % Annual Change | -- | 10% | 11% | 18% | 7% | 3% | 15% | -- | 22378089% | -- |
| Annexed acres | | | | 3.9 | 90.0 | 79.1 | 46.7 | 389.2 | 602.3 | |
| Annexed population | | | | 0.0 | 0.0 | 0.0 | 4.0 | 625.0 | 991.0 | |
| Total population | 8,549 | 8,747 | 8,955 | 9,108 | 9,302 | 9,490 | 9,687 | 9,980 | 12,360 | 12,950 |
| Change: total population | | 198 | 208 | 153 | 194 | 188 | 197 | 293 | 2,380 | 590 |
| Percent growth: total population | | 2.32% | 2.38% | 1.71% | 2.13% | 2.02% | 2.08% | 3.02% | 23.85% | 4.77% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 1,210,260 | 1,284,652 | 1,407,892 | 1,544,073 | 1,655,788 | 1,976,012 | 1,974,753 | -- | 2,397,219 | -- |
| Fire & Emergency Services (Multiple) | 773,099 | 918,767 | 975,533 | 1,028,538 | 1,215,858 | 1,340,675 | 1,500,190 | -- | 313,537 | -- |
| Health & Human Services (Multiple) | 61,197 | 71,260 | 49,916 | 1,167 | 100,240 | 102,905 | 107,552 | -- | 130,463 | -- |
| Transportation (Multiple) | 274,641 | 290,714 | 393,990 | 447,190 | 471,266 | 465,351 | 458,616 | -- | 451,911 | -- |
| Natural Resources (Multiple) | 386,909 | 408,723 | 528,718 | 613,556 | 509,395 | 597,459 | 662,060 | -- | 1,051,141 | -- |
| General Government (Multiple) | 147,067 | 140,853 | 289,396 | 283,881 | 216,097 | 466,831 | 471,155 | -- | 543,131 | -- |
| Utilities (Multiple) | 3,933,108 | 4,015,948 | 4,282,000 | 4,566,285 | 4,564,440 | 5,130,471 | 5,280,297 | -- | 6,065,558 | -- |
| All Other (572) | 7,500 | 215 | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital (594/596) | 424,331 | 1,441,109 | 194,173 | 1,602,742 | 3,093,489 | 2,921,763 | 4,552,137 | -- | 1,333,956 | -- |
| Debt Service-Interest (592) | 415,384 | 381,929 | 395,915 | 296,257 | 359,237 | 324,001 | 541,911 | -- | 619,735 | -- |
| Debt Service-Principal (582/591) | 327,349 | 288,135 | 462,068 | 266,766 | 1,730,769 | 723,492 | 778,040 | -- | 568,823 | -- |
| Total | 7,960,845 | 9,242,305 | 8,979,601 | 10,650,455 | 13,916,579 | 14,048,960 | 16,326,711 | -- | 13,475,474 | -- |

| Puyallup - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|------------|------------|------------|------------|------------|------------|--------|------------|------------|------------|
| General Property Taxes (311) | | 4,447,325 | 5,107,906 | 5,782,266 | 6,463,275 | 7,159,845 | 7,475,492 | N/F | 9,504,452 | 10,217,744 | 10,532,826 |
| Sales & Use Taxes (313) | | 6,606,277 | 7,337,522 | 8,161,040 | 8,860,413 | 9,578,309 | 10,382,856 | N/F | 11,792,635 | 12,819,935 | 13,587,036 |
| Business & Utility Taxes (Multiple) | | 2,328,341 | 2,517,555 | 2,812,273 | 3,049,251 | 2,961,975 | 3,275,071 | N/F | 4,441,832 | 4,113,616 | 4,066,628 |
| Other Local Taxes (317) | | 1,719,178 | 1,535,461 | 1,589,764 | 1,748,293 | 2,237,903 | 2,210,867 | N/F | 2,318,716 | 2,514,188 | 2,238,433 |
| Licenses & Permits (320) | | 698,512 | 674,505 | 909,218 | 936,060 | 861,128 | 1,018,742 | N/F | 1,116,575 | 978,081 | 1,126,102 |
| Charges & Fees for Services (340) | | 10,141,480 | 13,888,782 | 14,730,678 | 11,985,139 | 14,468,284 | 14,990,163 | N/F | 14,940,308 | 16,297,201 | 15,980,345 |
| Interest & Investment Earnings (361) | | 690,681 | 1,067,765 | 1,306,818 | 1,308,431 | 1,557,335 | 1,283,270 | N/F | 1,689,167 | 813,888 | 634,594 |
| Fines & Forfeits (350) | | 405,878 | 396,595 | 433,121 | 480,141 | 439,170 | 556,019 | N/F | 563,807 | 726,751 | 639,198 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 2,877,447 | 2,613,128 | 960,607 | 1,043,750 | 1,147,611 | 1,073,661 | N/F | 1,036,784 | 1,182,441 | 1,383,787 |
| Intergovernmental Revenues (330) | | 3,492,723 | 4,502,087 | 1,852,738 | 1,965,999 | 1,950,728 | 1,621,340 | N/F | 1,735,777 | 2,317,380 | 2,773,417 |
| Debt Proceeds (382/391) | | 2,621,789 | 10,031,343 | 243,750 | 2,219,609 | 24,600,736 | 17,406,833 | N/F | 1,074,481 | 5,925,000 | 7,300,000 |
| Sub-Total | | 36,029,631 | 49,672,649 | 38,782,273 | 40,060,361 | 66,963,024 | 61,294,314 | N/F | 50,214,534 | 57,906,225 | 60,262,366 |
| % Annual Change | | -- | 38% | -22% | 3% | 67% | -9% | N/F | 50214534% | 15% | 4% |
| Annexed acres | | | 50.4 | 441.0 | | 130.8 | 344.0 | 131.0 | | 15.5 | |
| Annexed population | | | 562.0 | 398.0 | | 131.0 | 189.0 | 158.0 | | 1.0 | |
| Total population | | 27,574 | 28,202 | 30,049 | 31,021 | 31,359 | 32,663 | 33,014 | 33,900 | 34,920 | 35,490 |
| Change: total population | | | 628 | 1,847 | 972 | 338 | 1,304 | 351 | 886 | 1,020 | 570 |
| Percent growth: total population | | | 2.28% | 6.55% | 3.23% | 1.09% | 4.16% | 1.07% | 2.68% | 3.01% | 1.63% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 5,106,631 | 5,266,955 | 5,580,313 | 5,950,088 | 6,703,809 | 7,255,261 | N/F | 8,021,571 | 8,360,131 | 9,168,139 |
| Fire & Emergency Services (Multiple) | | 4,317,579 | 4,624,043 | 4,834,266 | 5,640,751 | 5,626,358 | 5,906,231 | N/F | 6,648,971 | 6,810,353 | 7,355,083 |
| Health & Human Services (Multiple) | | 466,861 | 145,469 | 449,472 | 466,181 | 245,804 | 286,710 | N/F | 221,066 | 240,682 | 235,503 |
| Transportation (Multiple) | | 2,007,020 | 2,154,031 | 2,437,737 | 2,818,734 | 3,047,868 | 3,552,279 | N/F | 2,290,965 | 3,560,485 | 3,305,583 |
| Natural Resources (Multiple) | | 1,922,640 | 2,369,390 | 2,334,405 | 2,585,677 | 3,119,462 | 3,307,207 | N/F | 3,765,474 | 3,921,504 | 3,974,151 |
| General Government (Multiple) | | 2,459,900 | 2,465,192 | 3,098,993 | 2,723,410 | 2,794,463 | 3,391,698 | N/F | 5,449,941 | 3,881,616 | 4,052,019 |
| Utilities (Multiple) | | 7,084,375 | 7,937,154 | 8,197,638 | 6,522,731 | 5,718,473 | 8,054,446 | N/F | 10,275,838 | 6,625,881 | 11,730,510 |
| All Other (572) | | 495,005 | 511,107 | 520,301 | 571,813 | 588,625 | 600,770 | N/F | 618,422 | 946,898 | 1,079,993 |
| Capital (594/596) | | 10,539,270 | 13,383,959 | 9,344,596 | 10,826,239 | 34,261,112 | 18,513,355 | N/F | 10,936,380 | 21,188,732 | 6,648,176 |
| Debt Service-Interest (592) | | 252,411 | 1,525,341 | 1,625,645 | 1,479,921 | 1,883,491 | 2,954,296 | N/F | 2,889,514 | 2,883,079 | 2,678,638 |
| Debt Service-Principal (582/591) | | 3,205,626 | 6,093,423 | 2,490,850 | 2,389,632 | 3,039,989 | 2,672,426 | N/F | 3,514,836 | 7,347,893 | 4,398,074 |
| Total | | 37,857,318 | 46,476,064 | 40,914,216 | 41,975,177 | 67,029,454 | 56,494,679 | N/F | 54,632,978 | 65,767,254 | 54,625,869 |

| Steilacoom - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | | 971,639 | 1,130,034 | 1,216,589 | 1,267,071 | 1,360,013 | 1,447,754 | 1,537,866 | 1,613,587 | 1,522,838 | 1,478,115 |
| Sales & Use Taxes (313) | | 315,224 | 250,794 | 242,281 | 200,509 | 297,060 | 324,139 | 278,917 | 283,541 | 278,322 | 297,960 |
| Business & Utility Taxes (Multiple) | | 412,156 | 432,193 | 429,006 | 301,659 | 485,566 | 472,993 | 519,665 | 524,487 | 573,048 | 567,766 |
| Other Local Taxes (317) | | 152,679 | 118,865 | 133,521 | 269,067 | 170,369 | 178,815 | 176,464 | 239,744 | 201,918 | 227,287 |
| Licenses & Permits (320) | | 92,700 | 73,830 | 93,964 | 93,100 | 142,255 | 105,990 | 130,927 | 148,354 | 141,746 | 154,709 |
| Charges & Fees for Services (340) | | 5,436,042 | 5,597,114 | 6,196,056 | 5,979,436 | 6,485,204 | 5,994,225 | 6,093,734 | 6,112,400 | 6,518,352 | 6,574,601 |
| Interest & Investment Earnings (361) | | 124,710 | 167,203 | 311,586 | 363,071 | 486,202 | 408,731 | 363,720 | 277,205 | 142,209 | 92,362 |
| Fines & Forfeits (350) | | 75,073 | 57,081 | 48,597 | 72,950 | 61,833 | 57,736 | 51,381 | 46,498 | 62,555 | 76,144 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 163,226 | 296,498 | 526,102 | 301,996 | 338,983 | 369,211 | 432,771 | 341,728 | 411,395 | 451,485 |
| Intergovernmental Revenues (330) | | 540,311 | 1,379,516 | 2,918,246 | 882,917 | 851,609 | 937,693 | 521,604 | 586,453 | 1,204,843 | 358,747 |
| Debt Proceeds (382/391) | | -- | 44,152 | 2,274,256 | 2,247,112 | 2,403,658 | 83,520 | 45,000 | -- | 5,000 | -- |
| Sub-Total | | 8,283,760 | 9,547,280 | 14,390,204 | 11,978,888 | 13,082,752 | 10,380,807 | 10,152,049 | 10,173,997 | 11,062,226 | 10,279,176 |
| % Annual Change | | -- | 15% | 51% | -17% | 9% | -21% | -2% | 0% | 9% | -7% |
| Annexed acres | | | | | | | | | | | |
| Annexed population | | | | | | | | | | | |
| Total population | | 6,037 | 6,072 | 6,051 | 6,082 | 6,085 | 6,063 | 6,049 | 6,085 | 6,095 | 6,120 |
| Change: total population | | | 35 | -21 | 31 | 3 | -22 | -14 | 36 | 10 | 25 |
| Percent growth: total population | | | 0.58% | -0.35% | 0.51% | 0.05% | -0.36% | -0.23% | 0.60% | 0.16% | 0.41% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 837,721 | 950,251 | 1,072,934 | 1,058,279 | 1,073,203 | 1,120,248 | 1,106,338 | 998,706 | 1,152,496 | 1,286,026 |
| Fire & Emergency Services (Multiple) | | 92,171 | 86,349 | 103,771 | 111,796 | 105,452 | 110,982 | 111,765 | 134,223 | 189,606 | 182,275 |
| Health & Human Services (Multiple) | | 103,360 | 55,455 | 35,322 | 266 | -- | -- | -- | -- | 1,890 | -- |
| Transportation (Multiple) | | 322,585 | 323,418 | 395,962 | 411,787 | 359,190 | 407,164 | 298,011 | 233,639 | 225,408 | 228,686 |
| Natural Resources (Multiple) | | 725,918 | 663,226 | 652,991 | 682,234 | 693,108 | 711,653 | 645,871 | 363,928 | 445,569 | 425,756 |
| General Government (Multiple) | | 1,013,852 | 1,152,571 | 1,265,131 | 1,284,087 | 1,356,094 | 1,308,414 | 492,120 | 445,264 | 412,253 | 647,071 |
| Utilities (Multiple) | | 4,264,212 | 4,179,111 | 4,837,716 | 4,630,226 | 4,534,733 | 3,861,263 | 4,702,169 | 4,438,334 | 4,680,452 | 4,923,725 |
| Capital (594/596) | | 739,474 | 2,043,876 | 2,921,910 | 1,863,232 | 3,554,537 | 2,444,006 | 325,758 | 430,457 | 1,233,388 | 461,801 |
| Debt Service-Interest (592) | | 413,310 | 367,012 | 393,954 | 328,323 | 912,455 | 699,599 | 652,881 | 656,148 | 655,530 | 322,996 |
| Debt Service-Principal (582/591) | | 283,329 | 347,879 | 399,728 | 455,652 | 914,198 | 908,714 | 2,206,621 | 935,119 | 1,876,612 | 1,233,871 |
| Total | | 8,795,932 | 10,169,148 | 12,079,419 | 10,825,882 | 13,502,970 | 11,572,043 | 10,541,534 | 8,635,818 | 10,873,204 | 9,712,207 |

| Tacoma- All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 31,450,713 | 34,411,669 | 32,936,715 | 35,304,550 | 35,147,274 | 36,322,558 | 37,328,663 | 42,181,422 | 43,924,039 | 49,066,363 |
| Sales & Use Taxes (313) | 27,026,358 | 27,956,411 | 27,789,803 | 28,310,435 | 29,912,728 | 31,799,423 | 33,793,723 | 36,504,631 | 35,595,783 | 36,133,570 |
| Business & Utility Taxes (Multiple) | 42,772,041 | 46,296,607 | 48,334,025 | 50,498,461 | 51,570,772 | 52,724,447 | 61,018,432 | 62,832,011 | 63,370,491 | 65,408,000 |
| Other Local Taxes (317) | 8,016,549 | 8,480,943 | 7,636,566 | 8,358,246 | 10,549,836 | 12,114,081 | 13,831,548 | 11,652,639 | 12,746,210 | 11,833,433 |
| Licenses & Permits (320) | 2,558,918 | 2,749,290 | 2,992,301 | 3,128,542 | 3,367,680 | 3,410,921 | 3,800,305 | 4,812,880 | 4,617,171 | 9,480,171 |
| Charges & Fees for Services (340) | 332,484,962 | 321,591,350 | 333,751,896 | 336,842,177 | 336,576,860 | 373,876,736 | 457,584,799 | 474,427,637 | 466,790,062 | 467,385,784 |
| Interest & Investment Earnings (361) | 5,386,373 | 21,388,300 | 20,961,233 | 27,306,302 | 20,158,201 | 21,394,042 | 31,838,206 | 23,650,017 | 31,625,120 | 22,978,221 |
| Fines & Forfeits (350) | 3,155,827 | 2,978,206 | 3,166,991 | 3,894,384 | 3,703,629 | 3,242,235 | 3,977,388 | 3,048,158 | 4,439,236 | 4,940,452 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 7,758,879 | 26,471,552 | 12,621,144 | 9,869,765 | 6,901,392 | 9,261,983 | 35,026,276 | 7,429,092 | 21,920,657 | 13,069,013 |
| Intergovernmental Revenues (330) | 20,645,093 | 27,981,430 | 20,106,411 | 25,019,906 | 25,476,137 | 26,283,031 | 22,872,626 | 21,896,383 | 27,345,501 | 25,305,997 |
| Capital Contributions- Fed/State/Local (374) | -- | -- | -- | -- | -- | -- | -- | -- | -- | 12,911,297 |
| Debt Proceeds (382/391) | 12,291,169 | 33,939,435 | 1,039,264 | 32,511,884 | 11,770,618 | 40,543,704 | 283,389 | 118,676,628 | 136,708,944 | 74,430,038 |
| Sub-Total | 493,546,882 | 554,245,193 | 511,336,349 | 561,044,652 | 535,135,127 | 610,973,161 | 701,355,355 | 807,111,498 | 849,083,214 | 792,942,339 |
| % Annual Change | -- | 12% | -8% | 10% | -5% | 14% | 15% | 15% | 5% | -7% |
| Annexed acres | 145.0 | 207.0 | | 28.5 | 44.6 | | | | | |
| Annexed population | 0.0 | 0.0 | | 0.0 | 0.0 | | | | | |
| Total population | 184,119 | 185,896 | 187,573 | 189,083 | 190,544 | 191,963 | 193,556 | 194,500 | 194,900 | 196,300 |
| Change: total population | | 1,777 | 1,677 | 1,510 | 1,461 | 1,419 | 1,593 | 944 | 400 | 1,400 |
| Percent growth: total population | | 0.97% | 0.90% | 0.81% | 0.77% | 0.74% | 0.83% | 0.49% | 0.21% | 0.72% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 37,967,514 | 41,938,909 | 46,571,058 | 49,930,928 | 51,821,314 | 57,733,965 | 57,028,451 | 56,308,986 | 56,950,160 | 57,598,308 |
| Fire & Emergency Services (Multiple) | 30,774,035 | 31,690,913 | 34,543,807 | 36,900,376 | 39,516,924 | 40,539,811 | 40,087,479 | 40,720,981 | 42,032,609 | 53,291,498 |
| Health & Human Services (Multiple) | 4,020,135 | 3,899,457 | 2,964,159 | 5,138,500 | 6,125,935 | 3,156,356 | 3,347,434 | 2,879,986 | 4,060,946 | 6,147,560 |
| Transportation (Multiple) | 18,978,579 | 20,267,668 | 25,156,264 | 24,230,673 | 25,310,041 | 27,185,565 | 26,489,534 | 26,071,873 | 31,869,843 | 27,425,529 |
| Natural Resources (Multiple) | 26,369,168 | 29,920,020 | 30,287,870 | 24,376,332 | 23,994,964 | 26,267,310 | 26,714,621 | 26,210,736 | 30,037,228 | 23,157,625 |
| General Government (Multiple) | 14,663,522 | 8,550,027 | 9,217,302 | 8,535,386 | 9,200,627 | 12,132,134 | 14,136,687 | 12,628,420 | 12,052,076 | 14,109,233 |
| Utilities (Multiple) | 315,776,718 | 256,602,237 | 260,804,193 | 259,047,398 | 278,430,995 | 291,815,542 | 421,914,312 | 448,266,234 | 428,967,634 | 476,065,140 |
| All Other (572) | 6,481,674 | 7,016,660 | 6,945,807 | 7,390,731 | 7,857,894 | 7,861,957 | 7,945,787 | 7,910,869 | 9,024,258 | 9,579,552 |
| Capital (594/596) | 57,561,529 | 34,042,396 | 15,394,523 | 24,959,577 | 32,269,782 | 31,332,397 | 52,487,087 | 63,041,067 | 57,830,503 | 195,090,187 |
| Debt Service-Interest (592) | 43,207,488 | 39,611,557 | 44,562,361 | 47,249,261 | 42,859,619 | 40,415,720 | 40,688,574 | 38,411,672 | 44,268,922 | 39,138,630 |
| Debt Service-Principal (582/591) | 122,813,866 | 11,977,255 | 36,263,000 | 38,162,824 | 25,307,770 | 17,410,808 | 11,974,169 | 40,922,468 | 20,294,873 | 64,244,932 |
| Total | 678,614,228 | 485,517,099 | 512,710,344 | 525,921,986 | 542,695,865 | 555,851,565 | 702,814,135 | 763,373,292 | 737,389,052 | 965,848,194 |

| University Place - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|------|----------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Property Taxes (311) | N/E | N/F | 2,750,884 | 2,236,175 | 2,264,340 | 2,336,493 | 2,518,227 | 2,689,367 | 2,938,622 | 3,193,412 |
| Sales & Use Taxes (313) | N/E | N/F | 1,138,950 | 1,200,432 | 1,329,361 | 1,520,393 | 1,737,785 | 2,090,559 | 2,101,153 | 2,141,051 |
| Business & Utility Taxes (Multiple) | N/E | N/F | 284,442 | 420,141 | 429,243 | 509,578 | 1,402,509 | 1,700,543 | 1,748,576 | 1,771,366 |
| Other Local Taxes (317) | N/E | N/F | 757,993 | 894,413 | 947,918 | 999,120 | 1,119,729 | 1,074,050 | 1,339,589 | 1,016,387 |
| Licenses & Permits (320) | N/E | N/F | 323,812 | 381,001 | 704,317 | 1,097,909 | 1,152,339 | 1,449,936 | 1,580,962 | 1,781,134 |
| Charges & Fees for Services (340) | N/E | N/F | 762,773 | 870,488 | 2,205,003 | 2,186,421 | 2,256,337 | 2,157,983 | 2,249,286 | 2,383,102 |
| Interest & Investment Earnings (361) | N/E | N/F | 106,658 | 310,456 | 368,031 | 256,536 | 378,357 | 323,295 | 190,567 | 120,967 |
| Fines & Forfeits (350) | N/E | N/F | 1,105 | 5,625 | 3,120 | 9,895 | 12,240 | 13,027 | 15,217 | 12,552 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | N/E | N/F | 97,884 | 185,321 | 54,183 | 84,199 | 485,474 | 168,316 | 1,382,670 | 98,220 |
| Intergovernmental Revenues (330) | N/E | N/F | 5,895,335 | 4,133,105 | 4,899,252 | 5,213,626 | 2,526,034 | 5,655,850 | 3,594,036 | 1,918,154 |
| Debt Proceeds (382/391) | N/E | N/F | 3,079,983 | 12,393,800 | -- | -- | 794,220 | 3,400,899 | 94,672 | 9,495,467 |
| Total | N/E | N/F | 15,199,819 | 23,030,957 | 13,204,768 | 14,214,170 | 14,383,251 | 20,723,825 | 17,235,350 | 23,931,812 |
| % Annual Change | -- | N/F | 15199819% | 52% | -43% | 8% | 1% | 44% | -17% | 39% |
| Annexed acres | | 5,030.0 | | 28.4 | | 40.0 | | | | |
| Annexed population | | 30,500.0 | | 232.0 | | 263.0 | | | | |
| Total population | | | 28,281 | 28,623 | 29,030 | 29,253 | 29,933 | 30,190 | 30,350 | 30,720 |
| Change: total population | | 0 | 28,281 | 342 | 407 | 223 | 680 | 257 | 160 | 370 |
| Percent growth: total population | | #DIV/0! | #DIV/0! | 1.21% | 1.42% | 0.77% | 2.32% | 0.86% | 0.53% | 1.22% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | N/E | N/F | 2,569,955 | 2,963,862 | 3,205,742 | 3,593,781 | 3,608,538 | 3,743,782 | 3,907,429 | 3,982,456 |
| Fire & Emergency Services (Multiple) | N/E | N/F | -- | -- | 13,500 | 17,601 | 3,146 | 3,359 | 1,353 | 31,366 |
| Health & Human Services (Multiple) | N/E | N/F | -- | 809 | 1,139 | 2,232 | 1,891 | 2,259 | 3,290 | 10,065 |
| Transportation (Multiple) | N/E | N/F | 1,037,144 | 1,437,784 | 1,569,579 | 1,765,229 | 1,799,624 | 2,027,288 | 2,103,195 | 2,308,346 |
| Natural Resources (Multiple) | N/E | N/F | 844,694 | 1,008,939 | 1,394,161 | 1,491,055 | 1,338,928 | 1,666,202 | 2,228,018 | 2,462,545 |
| General Government (Multiple) | N/E | N/F | 2,115,196 | 1,825,371 | 1,649,731 | 1,790,829 | 1,609,933 | 1,624,326 | 1,665,049 | 2,249,463 |
| Utilities (Multiple) | N/E | N/F | -- | 19,290 | 20,678 | 42,241 | 4,154 | 2,505 | 5,314 | 1,524 |
| Capital (594/596) | N/E | N/F | 3,191,882 | 9,430,652 | 4,989,687 | 5,259,744 | 5,462,404 | 5,738,711 | 5,214,959 | 12,522,089 |
| Debt Service-Interest (592) | N/E | N/F | 84,219 | 306,428 | 465,228 | 459,970 | 444,067 | 490,195 | 551,095 | 627,016 |
| Debt Service-Principal (582/591) | N/E | N/F | 15,768 | 5,260,000 | 303,665 | 432,088 | 437,779 | 487,470 | 540,126 | 631,723 |
| Total | N/E | N/F | 9,858,858 | 22,253,135 | 13,613,110 | 14,854,770 | 14,710,464 | 15,786,097 | 16,219,828 | 24,826,593 |

Spokane County Jurisdictions

| Spokane County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 35,550,901 | 38,756,352 | 42,283,673 | 44,935,980 | 48,079,637 | 49,062,373 | 50,491,277 | 50,933,775 | 54,828,902 | 46,081,582 |
| Sales & Use Taxes (313) | 24,738,767 | 25,189,948 | 30,031,627 | 32,342,835 | 33,505,634 | 35,397,036 | 34,154,804 | 38,620,585 | 38,523,755 | 31,635,236 |
| Other Local Taxes (317) | 6,303,188 | 5,665,645 | 6,342,936 | 6,194,297 | 7,316,850 | 7,223,497 | 8,043,130 | 7,683,214 | 8,430,152 | 7,130,083 |
| Licenses & Permits (320) | 3,667,250 | 3,750,889 | 4,301,045 | 4,278,941 | 4,819,018 | 4,823,488 | 4,958,513 | 4,638,055 | 4,796,498 | 3,922,223 |
| Charges & Fees for Services (340) | 17,232,826 | 18,387,199 | 21,280,680 | 22,401,571 | 23,549,539 | 23,297,502 | 26,038,319 | 26,001,710 | 28,295,093 | 29,820,259 |
| Interest & Investment Earnings (361) | 4,925,032 | 5,889,208 | 6,634,288 | 7,760,929 | 9,534,611 | 9,196,567 | 10,382,929 | 11,585,113 | 7,871,542 | 5,235,468 |
| Fines & Forfeits (350) | 4,341,320 | 4,751,405 | 4,639,259 | 4,746,166 | 5,696,229 | 5,903,792 | 7,352,959 | 6,910,548 | 7,759,619 | 7,819,448 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 4,489,789 | 16,192,330 | 10,294,645 | 10,682,185 | 8,779,003 | 8,151,395 | 10,478,384 | 8,323,230 | 6,574,706 | 7,739,711 |
| Intergovernmental Revenues (330) | 47,067,624 | 34,901,249 | 48,631,687 | 53,790,844 | 57,561,518 | 50,864,515 | 54,811,818 | 56,614,863 | 57,431,970 | 71,030,309 |
| Debt Proceeds (382/391) | 10,509,692 | 4,102,384 | 10,139,459 | 1,611,530 | 21,771,958 | 26,874,321 | 2,440,803 | 2,364,438 | 10,621,750 | 29,559,108 |
| Sub-Total | 158,826,389 | 157,586,609 | 184,579,299 | 188,745,278 | 220,613,997 | 220,794,486 | 209,152,936 | 213,675,531 | 225,133,987 | 239,973,427 |
| County Total | 158,826,389 | 157,586,609 | 184,579,299 | 188,745,278 | 220,613,997 | 220,794,486 | 209,152,936 | 213,675,531 | 225,133,987 | 239,973,427 |
| % Annual Change | -- | -1% | 17% | 2% | 17% | 0% | -5% | 2% | 5% | 7% |
| Annexed acres | 711.8 | 263.2 | 283.6 | 4.5 | 1.1 | 32.0 | | 2,560.0 | 1.5 | 24,563.0 |
| Annexed population | 711.0 | 67.0 | 119.0 | 0.0 | 0.0 | 0.0 | | 3,654.0 | 0.0 | 80,702.0 |
| Unincorporated population | 191,102 | 192,660 | 196,568 | 195,540 | 197,071 | 198,815 | 199,019 | 202,710 | 201,453 | 119,844 |
| Change: unincorporated population | | 1,558 | 3,908 | -1,028 | 1,531 | 1,744 | 204 | 3,691 | -1,257 | -81,609 |
| Percent growth: unincorporated population | | 0.82% | 2.03% | -0.52% | 0.78% | 0.88% | 0.10% | 1.85% | -0.62% | -40.51% |
| Total population | 395,076 | 400,538 | 406,584 | 409,553 | 413,455 | 416,713 | 417,939 | 422,400 | 425,600 | 428,600 |
| Change: total population | | 5,462 | 6,046 | 2,969 | 3,902 | 3,258 | 1,226 | 4,461 | 3,200 | 3,000 |
| Percent growth: total population | | 1.38% | 1.51% | 0.73% | 0.95% | 0.79% | 0.29% | 1.07% | 0.76% | 0.70% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 48,360,206 | 41,750,276 | 51,517,256 | 51,728,297 | 54,934,960 | 62,791,873 | 58,029,120 | 65,315,105 | 77,419,794 | 67,256,331 |
| Fire & Emergency Services (Multiple) | 4,176,074 | 5,139,589 | 6,173,316 | 6,077,369 | 6,124,332 | 2,897,300 | 5,439,025 | 5,679,568 | 5,931,107 | 6,022,318 |
| Health & Human Services (Multiple) | 3,782,489 | 3,728,426 | 16,972,863 | 16,604,430 | 14,424,728 | 10,552,127 | 20,820,180 | 18,098,459 | 18,273,171 | 30,799,420 |
| Transportation (Multiple) | 16,776,860 | 17,102,522 | 20,122,254 | 17,481,760 | 18,336,550 | 18,229,672 | 20,144,453 | 20,428,454 | 21,386,325 | 20,837,903 |
| Natural Resources (Multiple) | 9,321,253 | 10,420,750 | 10,718,937 | 9,044,943 | 10,082,598 | 6,808,736 | 10,291,429 | 9,225,146 | 10,751,207 | 7,214,674 |
| General Government (Multiple) | 15,251,303 | 20,320,565 | 15,405,279 | 18,214,876 | 21,296,173 | 22,338,989 | 21,763,795 | 23,267,724 | 25,299,676 | 26,336,027 |
| Utilities (Multiple) | 18,220,426 | 7,919,020 | 10,589,418 | 9,581,453 | 15,827,710 | 5,441,222 | 13,070,776 | 14,222,215 | 14,837,666 | 17,195,389 |
| Capital (594/596) | 22,867,086 | 37,133,857 | 32,465,890 | 33,103,517 | 32,310,096 | 45,361,876 | 35,423,644 | 43,590,639 | 47,594,647 | 34,857,686 |
| Debt Service-Interest (592) | 4,407,396 | 4,687,207 | 4,833,969 | 4,716,777 | 4,778,280 | 4,304,617 | 5,073,718 | 5,119,400 | 3,728,645 | 3,490,228 |
| Debt Service-Principal (582/591) | 3,017,935 | 2,985,842 | 4,626,560 | 4,407,548 | 5,695,956 | 6,115,793 | 7,978,400 | 7,661,414 | 7,376,894 | 8,711,626 |
| Total | 146,181,028 | 151,188,054 | 173,425,742 | 170,960,970 | 183,811,383 | 184,842,205 | 198,034,540 | 212,608,124 | 232,599,132 | 222,721,602 |

| Deer Park - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-----------|-----------|
| General Property Taxes (311) | 218,600 | 227,041 | 240,704 | 255,610 | 275,644 | 379,665 | 301,902 | N/F | 333,367 | 148,923 |
| Sales & Use Taxes (313) | 299,050 | 359,721 | 429,922 | 410,498 | 437,456 | 420,453 | 410,715 | N/F | 523,122 | 496,999 |
| Business & Utility Taxes (Multiple) | 172,854 | 185,268 | 200,338 | 224,632 | 208,321 | 262,253 | 267,902 | N/F | 269,483 | 428,628 |
| Other Local Taxes (317) | 39,236 | 105,804 | 59,689 | 39,547 | 38,087 | 72,306 | 29,698 | N/F | 33,860 | 28,072 |
| Licenses & Permits (320) | 62,120 | 60,250 | 54,287 | 31,705 | 37,002 | 44,337 | 21,505 | N/F | 23,080 | 42,423 |
| Charges & Fees for Services (340) | 810,496 | 864,621 | 797,062 | 785,474 | 934,161 | 1,034,716 | 1,091,593 | N/F | 1,224,294 | 1,401,900 |
| Interest & Investment Earnings (361) | 53,181 | 100,374 | 100,276 | 131,165 | 145,494 | 104,143 | 118,875 | N/F | 41,450 | 28,115 |
| Fines & Forfeits (350) | 34,132 | 30,680 | 32,821 | 39,975 | 23,716 | 31,759 | 45,183 | N/F | 46,286 | 52,979 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 186,725 | 988,913 | 106,178 | 60,213 | 100,198 | 116,917 | 372,128 | N/F | 230,771 | 326,929 |
| Intergovernmental Revenues (330) | 261,233 | 1,636,415 | 3,403,476 | 1,095,469 | 169,606 | 248,828 | 1,683,769 | N/F | 849,153 | 1,011,292 |
| Debt Proceeds (382/391) | 3,966 | 3,748 | -- | -- | -- | -- | -- | N/F | -- | -- |
| Sub-Total | 2,141,593 | 4,562,835 | 5,424,753 | 3,074,288 | 2,369,685 | 2,715,377 | 4,343,270 | N/F | 3,574,866 | 3,966,260 |
| % Annual Change | -- | 113% | 19% | -43% | -23% | 15% | 60% | N/F | 3574866% | 11% |
| Annexed acres | | 53.3 | | | | | | | | |
| Annexed population | | 3.0 | | | | | | | | |
| Total population | 2,552 | 2,729 | 2,806 | 2,875 | 2,935 | 2,983 | 3,017 | 3,035 | 3,045 | 3,055 |
| Change: total population | | 177 | 77 | 69 | 60 | 48 | 34 | 18 | 10 | 10 |
| Percent growth: total population | | 6.94% | 2.82% | 2.46% | 2.09% | 1.64% | 1.14% | 0.60% | 0.33% | 0.33% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 234,479 | 239,888 | 254,906 | 276,180 | 278,684 | 292,127 | 288,523 | N/F | 504,450 | 479,160 |
| Fire & Emergency Services (Multiple) | 103,296 | 120,310 | 135,743 | 157,777 | 174,406 | 175,432 | 177,757 | N/F | 194,263 | -- |
| Health & Human Services (Multiple) | 22,888 | 22,712 | 348 | 470 | 543 | 568 | 510 | N/F | 13,520 | 13,589 |
| Transportation (Multiple) | 242,386 | 183,685 | 296,047 | 330,283 | 291,797 | 381,035 | 430,266 | N/F | 589,366 | 489,912 |
| Natural Resources (Multiple) | 124,541 | 151,349 | 184,176 | 210,857 | 245,525 | 277,497 | 160,193 | N/F | 287,067 | 204,875 |
| General Government (Multiple) | 95,086 | 100,661 | 94,528 | 105,186 | 139,348 | 221,666 | 193,888 | N/F | 322,125 | 254,411 |
| Utilities (Multiple) | 328,184 | 388,475 | 651,416 | 471,292 | 430,135 | 378,613 | 339,958 | N/F | 420,014 | 705,145 |
| All Other (572) | 37,124 | 42,366 | 46,005 | 17,182 | 54,870 | 50,645 | 51,500 | N/F | 55,500 | -- |
| Capital (594/596) | 300,997 | 2,527,053 | 3,212,555 | 1,048,432 | 903,565 | 603,268 | 1,886,865 | N/F | 1,117,208 | 1,015,861 |
| Debt Service-Interest (592) | 118,749 | 114,196 | 127,387 | 95,006 | 87,991 | 347,598 | 203,263 | N/F | 203,513 | 194,656 |
| Debt Service-Principal (582/591) | 108,831 | 109,166 | 1,010,662 | 102,591 | 155,821 | 138,412 | 159,132 | N/F | 196,653 | 283,021 |
| Total | 1,716,561 | 3,999,861 | 6,013,773 | 2,815,256 | 2,762,685 | 2,866,861 | 3,891,855 | N/F | 3,903,679 | 3,640,630 |

| Fairfield - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 59,186 | 59,088 | 75,217 | 76,011 | 62,810 | 70,843 | 79,200 | 74,562 | 78,546 | 73,730 |
| Sales & Use Taxes (313) | 50,520 | 56,902 | 66,211 | 60,807 | 51,957 | 62,389 | 64,705 | 39,992 | 37,951 | 51,408 |
| Licenses & Permits (320) | 6,033 | 2,218 | 2,328 | 471 | 1,773 | 2,321 | 1,897 | 6,195 | 2,022 | 2,421 |
| Charges & Fees for Services (340) | 97,232 | 98,481 | 104,651 | 110,003 | 125,221 | 134,992 | 152,348 | 174,172 | 199,271 | 201,374 |
| Interest & Investment Earnings (361) | 3,834 | 6,161 | 9,854 | 14,066 | 15,932 | 16,577 | 20,221 | 18,287 | 15,451 | 11,238 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 13,070 | 13,705 | 18,908 | 56,347 | 7,852 | 13,208 | 8,203 | 9,277 | 12,813 | 14,918 |
| Intergovernmental Revenues (330) | 132,832 | 236,490 | 164,192 | 56,565 | 119,840 | 193,250 | 309,749 | 222,401 | 1,057,918 | 1,045,018 |
| Debt Proceeds (382/391) | -- | -- | 28,688 | 45,402 | 73,718 | 26,155 | 34,291 | 33,885 | 849,493 | 66,423 |
| Sub-Total | 362,707 | 473,045 | 470,049 | 419,672 | 459,103 | 519,735 | 670,614 | 578,771 | 2,253,465 | 1,466,530 |
| % Annual Change | -- | 30% | -1% | -11% | 9% | 13% | 29% | -14% | 289% | -35% |
| Annexed acres | | | | | | | | | | |
| Annexed population | | | | | | | | | | |
| Total population | 511 | 505 | 503 | 499 | 497 | 495 | 494 | 591 | 590 | 586 |
| Change: total population | | -6 | -2 | -4 | -2 | -2 | -1 | 97 | -1 | -4 |
| Percent growth: total population | | -1.17% | -0.40% | -0.80% | -0.40% | -0.40% | -0.20% | 19.64% | -0.17% | -0.68% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 12,629 | 7,983 | 8,627 | 8,339 | 14,604 | 18,649 | 21,995 | 18,244 | 14,494 | 14,223 |
| Fire & Emergency Services (Multiple) | 23,539 | 15,088 | 20,040 | 25,032 | 32,352 | 18,090 | 25,826 | 24,047 | 26,862 | 23,298 |
| Health & Human Services (Multiple) | 30,568 | 26,700 | 21,400 | 25,607 | 20,236 | 26,963 | 32,445 | 23,634 | 36,042 | 26,191 |
| Transportation (Multiple) | 19,829 | 12,968 | 23,088 | 24,343 | 26,031 | 20,466 | 26,941 | 20,818 | 28,268 | 30,465 |
| Natural Resources (Multiple) | 56,609 | 60,988 | 63,081 | 77,061 | 79,121 | 59,651 | 67,099 | 78,218 | 73,124 | 56,595 |
| General Government (Multiple) | 155,234 | 85,682 | 74,448 | 90,391 | 203,359 | 220,141 | 135,756 | 160,731 | 297,755 | 294,637 |
| Utilities (Multiple) | 11,379 | 14,746 | 13,292 | 13,959 | 11,726 | 11,284 | 11,089 | 11,064 | 11,758 | 1,325 |
| Capital (594/596) | -- | 178,191 | 139,144 | 96,113 | 10,667 | 58,326 | 271,675 | 177,591 | 1,692,358 | 973,588 |
| Debt Service-Interest (592) | 10,218 | 9,174 | 9,601 | 8,638 | 10,739 | 7,183 | 10,073 | 11,808 | 14,132 | 29,597 |
| Debt Service-Principal (582/591) | 11,553 | 12,666 | 27,874 | 21,997 | 21,828 | 11,785 | 41,376 | 26,996 | 49,917 | 26,980 |
| Total | 331,558 | 424,186 | 400,595 | 391,480 | 430,663 | 452,538 | 644,275 | 553,151 | 2,244,710 | 1,476,899 |

| Medical Lake - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| General Property Taxes (311) | 172,591 | 178,339 | 194,934 | 194,618 | 222,976 | 234,116 | 255,478 | 294,316 | 313,099 | 336,729 |
| Sales & Use Taxes (313) | 222,071 | 221,863 | 220,768 | 296,621 | 248,617 | 368,832 | 230,279 | 243,447 | 281,142 | 259,534 |
| Business & Utility Taxes (Multiple) | 256,279 | 284,323 | 284,536 | 346,714 | 317,046 | 352,975 | 362,065 | 373,671 | 421,900 | 437,368 |
| Other Local Taxes (317) | 16,644 | 13,340 | 27,079 | 14,730 | 13,314 | 18,388 | 23,197 | 19,186 | 31,193 | 36,963 |
| Licenses & Permits (320) | 43,023 | 33,991 | 73,415 | 62,674 | 109,681 | 64,999 | 49,347 | 71,534 | 69,737 | 83,752 |
| Charges & Fees for Services (340) | 979,812 | 1,119,422 | 1,200,926 | 1,288,409 | 1,365,730 | 1,321,709 | 1,301,265 | 1,321,633 | 1,410,917 | 1,485,777 |
| Interest & Investment Earnings (361) | 66,699 | 101,059 | 96,772 | 182,434 | 196,190 | 286,300 | 340,486 | 201,199 | 59,570 | 33,268 |
| Fines & Forfeits (350) | 24,163 | 29,559 | 46,980 | 58,646 | 55,300 | 50,414 | 50,699 | 51,192 | 53,370 | 47,784 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 34,685 | 39,747 | 186,768 | 88,842 | 76,986 | 66,468 | 69,768 | 59,859 | 123,172 | 112,853 |
| Intergovernmental Revenues (330) | 595,832 | 629,069 | 755,660 | 1,353,983 | 2,000,565 | 7,050,681 | 669,375 | 671,315 | 388,871 | 657,710 |
| Debt Proceeds (382/391) | -- | -- | 2,516,231 | 797,056 | 3,592,252 | 750,000 | 14,561 | -- | -- | -- |
| Sub-Total | 2,411,799 | 2,650,712 | 5,604,069 | 4,684,727 | 8,198,657 | 10,564,882 | 3,366,520 | 3,307,352 | 3,152,971 | 3,491,738 |
| % Annual Change | -- | 10% | 111% | -16% | 75% | 29% | -68% | -2% | -5% | 11% |
| Annexed acres | | | | | | | | | | |
| Annexed population | | | | | | | | | | |
| Total population | 3,728 | 3,753 | 3,752 | 3,795 | 3,797 | 3,791 | 3,815 | 3,877 | 3,885 | 4,215 |
| Change: total population | | 25 | -1 | 43 | 2 | -6 | 24 | 62 | 8 | 330 |
| Percent growth: total population | | 0.67% | -0.03% | 1.15% | 0.05% | -0.16% | 0.63% | 1.63% | 0.21% | 8.49% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 522,158 | 565,396 | 554,356 | 549,393 | 572,539 | 570,993 | 578,944 | 604,839 | 616,315 | 725,562 |
| Fire & Emergency Services (Multiple) | 37,744 | 71,364 | 50,201 | 60,541 | 129,124 | 110,036 | 109,933 | 96,462 | 89,219 | 110,589 |
| Health & Human Services (Multiple) | 25,154 | 19,467 | -- | -- | -595,292 | -- | -- | -- | -- | -- |
| Transportation (Multiple) | 138,669 | 122,628 | 123,670 | 142,802 | 166,061 | 143,981 | 151,874 | 158,914 | 155,511 | 140,435 |
| Natural Resources (Multiple) | 258,969 | 265,968 | 275,551 | 291,854 | 289,674 | 318,095 | 264,211 | 220,407 | 246,940 | 266,990 |
| General Government (Multiple) | 239,735 | 257,425 | 259,811 | 171,811 | 224,616 | 189,654 | 202,458 | -18,790 | 219,749 | 198,491 |
| Utilities (Multiple) | 572,649 | 737,206 | 667,086 | 805,272 | 767,155 | 788,989 | 1,084,806 | 1,355,357 | 1,273,077 | 1,334,405 |
| All Other (572) | 10,522 | 10,544 | 9,721 | 8,360 | 8,399 | 3,922 | 1,351 | 3,054 | 1,465 | 1,624 |
| Capital (594/596) | 449,058 | 389,551 | 1,662,896 | 2,784,306 | 2,140,436 | 8,384,970 | 3,671,625 | 573,237 | 854,056 | 1,256,168 |
| Debt Service-Interest (592) | 18,935 | 16,528 | 21,874 | 21,052 | 48,243 | 149,351 | 153,311 | 65,296 | 38,050 | 39,647 |
| Debt Service-Principal (582/591) | 30,000 | 30,000 | 89,652 | 32,394 | 511,410 | 1,103,087 | 355,321 | 2,968,598 | 201,736 | 218,576 |
| Total | 2,303,593 | 2,486,077 | 3,714,818 | 4,867,785 | 4,262,365 | 11,763,078 | 6,573,834 | 6,027,374 | 3,696,118 | 4,292,487 |

| Spokane - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | | 26,609,412 | 27,765,079 | 29,656,969 | 30,274,973 | 30,449,180 | 32,150,990 | 36,609,829 | 38,500,149 | 38,173,825 | 38,951,676 |
| Sales & Use Taxes (313) | | 26,748,164 | 26,291,061 | 26,740,711 | 27,352,490 | 27,920,407 | 29,028,136 | 30,808,173 | 31,035,957 | 30,581,441 | 32,428,148 |
| Business & Utility Taxes (Multiple) | | 21,276,743 | 12,004,653 | 23,278,463 | 24,016,663 | 27,018,488 | 28,941,724 | 28,087,571 | 29,232,612 | 34,025,037 | 33,051,710 |
| Other Local Taxes (317) | | 5,746,258 | 16,156,615 | 6,228,307 | 6,379,298 | 7,744,761 | 7,574,862 | 8,115,060 | 7,668,512 | 8,794,791 | 9,715,301 |
| Licenses & Permits (320) | | 2,923,801 | 3,230,834 | 3,453,098 | 3,401,495 | 3,544,264 | 4,667,285 | 5,158,034 | 5,682,109 | 6,349,914 | 6,223,728 |
| Charges & Fees for Services (340) | | 81,227,186 | 82,590,905 | 85,924,270 | 88,193,822 | 95,812,794 | 104,814,398 | 118,257,954 | 127,599,441 | 136,489,280 | 139,552,014 |
| Interest & Investment Earnings (361) | | 7,868,786 | 9,553,728 | 8,855,191 | 9,300,981 | 9,058,583 | 9,701,468 | 13,939,605 | 12,734,817 | 6,877,107 | 4,739,764 |
| Fines & Forfeits (350) | | 2,721,674 | 3,000,730 | 2,517,085 | 2,651,624 | 2,793,878 | 2,833,340 | 3,334,324 | 3,290,582 | 3,530,541 | 4,703,788 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 16,901,175 | 18,532,077 | 20,486,038 | 20,282,465 | 18,859,074 | 22,807,585 | 13,949,781 | 14,718,397 | 17,373,772 | 18,270,402 |
| Intergovernmental Revenues (330) | | 21,197,823 | 22,105,382 | 21,707,290 | 32,429,707 | 23,470,945 | 28,298,445 | 22,704,319 | 19,500,783 | 21,931,797 | 20,214,387 |
| Capital Contributions- Fed/State/Local (374) | | -- | -- | -- | -- | -- | -- | -- | 1,671,362 | 3,081,609 | 8,112,486 |
| Debt Proceeds (382/391) | | 2,174,840 | 4,507,500 | 6,514,393 | 6,445,595 | 6,800,117 | 84,991,639 | 12,081,666 | 3,867,441 | 5,655,094 | 18,885,976 |
| Sub-Total | | 215,395,862 | 225,738,564 | 235,361,815 | 250,729,113 | 253,472,491 | 355,809,872 | 293,046,316 | 295,502,162 | 312,864,208 | 334,849,380 |
| % Annual Change | | -- | 5% | 4% | 7% | 1% | 40% | -18% | 1% | 6% | 7% |
| Annexed acres | | 711.0 | | 239.0 | | 1.1 | | | | | |
| Annexed population | | 711.0 | | 119.0 | | 0.0 | | | | | |
| Total population | | 184,058 | 187,576 | 189,246 | 191,464 | 193,437 | 194,859 | 195,629 | 195,700 | 195,500 | 197,400 |
| Change: total population | | | 3,518 | 1,670 | 2,218 | 1,973 | 1,422 | 770 | 71 | -200 | 1,900 |
| Percent growth: total population | | | 1.91% | 0.89% | 1.17% | 1.03% | 0.74% | 0.40% | 0.04% | -0.10% | 0.97% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 31,438,993 | 33,197,509 | 33,731,044 | 36,896,909 | 38,792,249 | 39,042,635 | 44,274,966 | 48,115,346 | 48,185,775 | 46,262,473 |
| Fire & Emergency Services (Multiple) | | 25,367,116 | 27,283,157 | 28,056,923 | 28,613,057 | 29,874,233 | 30,020,908 | 26,869,569 | 28,455,869 | 30,480,040 | 35,465,651 |
| Health & Human Services (Multiple) | | 2,800,606 | 2,958,453 | 1,113,324 | 1,037,618 | 1,098,451 | 1,100,694 | 806,828 | 804,474 | 3,657,186 | 3,543,431 |
| Transportation (Multiple) | | 8,275,031 | 8,518,517 | 10,434,909 | 11,322,203 | 9,923,133 | 10,356,253 | 9,902,976 | 10,767,854 | 11,313,394 | 12,940,445 |
| Natural Resources (Multiple) | | 23,547,782 | 23,857,447 | 27,623,242 | 27,597,153 | 28,920,212 | 46,411,842 | 29,289,799 | 30,198,977 | 27,999,587 | 29,061,015 |
| General Government (Multiple) | | -771,918 | 1,317,133 | -382,131 | 130,891 | 4,252,638 | 7,241,038 | 6,418,531 | 6,259,250 | 7,230,711 | 6,164,730 |
| Utilities (Multiple) | | 81,728,789 | 76,408,028 | 77,383,294 | 82,987,085 | 84,065,006 | 89,407,799 | 92,069,587 | 99,945,331 | 101,722,887 | 109,200,085 |
| All Other (572) | | 6,187,122 | 5,817,271 | 5,569,610 | 6,016,810 | 6,239,374 | 6,044,284 | 5,999,345 | 6,425,331 | 6,434,470 | 7,481,577 |
| Capital (594/596) | | 38,697,297 | 50,781,314 | 34,032,979 | 40,443,649 | 43,703,644 | 41,152,835 | 37,205,426 | 43,877,476 | 45,690,160 | 44,525,536 |
| Debt Service-Interest (592) | | 18,443,610 | 17,301,794 | 18,609,639 | 18,659,559 | 16,029,853 | 15,005,544 | 16,438,123 | 15,673,289 | 13,802,005 | 12,011,953 |
| Debt Service-Principal (582/591) | | 13,861,942 | 32,995,951 | 14,285,125 | 15,131,242 | 16,066,003 | 35,457,430 | 24,785,496 | 16,382,985 | 27,069,184 | 29,069,381 |
| Total | | 249,576,370 | 280,436,574 | 250,457,958 | 268,836,176 | 278,964,796 | 321,241,262 | 294,060,646 | 323,585,399 | 335,726,277 | 306,906,182 |

| Spokane Valley - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 6,633,165 |
| Sales & Use Taxes (313) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 8,729,415 |
| Other Local Taxes (317) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 2,124,180 |
| Licenses & Permits (320) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 1,068,351 |
| Charges & Fees for Services (340) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 1,036,917 |
| Interest & Investment Earnings (361) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 302,796 |
| Fines & Forfeits (350) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 238,089 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 28,031 |
| Intergovernmental Revenues (330) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 2,140,099 |
| Debt Proceeds (382/391) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 9,621,485 |
| Sub-Total | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 31,922,528 |
| % Annual Change | -- | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 31922528% |
| Incorporation | | | | | | | | | | 80,693 |
| Annexed acres | | | | | | | | | | 24,458.0 |
| Annexed population | | | | | | | | | | 80,693.0 |
| Total population | | | | | | | | | | 82,005 |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 8,537,728 |
| Fire & Emergency Services (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 206,063 |
| Health & Human Services (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 14,187 |
| Transportation (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 1,501,884 |
| Natural Resources (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 2,156,241 |
| General Government (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 1,518,513 |
| Utilities (Multiple) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 727,160 |
| Capital (594/596) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 918,190 |
| Debt Service-Interest (592) | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 119,891 |
| Total | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | N/E | 15,699,857 |

Yakima County Jurisdictions

| Yakima County - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 16,857,712 | 18,021,126 | 19,380,222 | 20,859,364 | 22,723,684 | 25,566,831 | 27,179,320 | 28,448,863 | 28,210,611 | 29,220,071 |
| Sales & Use Taxes (313) | 6,884,797 | 6,597,308 | 6,697,737 | 7,047,371 | 7,669,838 | 7,413,910 | 8,785,109 | 8,578,531 | 8,712,741 | 8,974,191 |
| Other Local Taxes (317) | 2,089,895 | 2,182,442 | 2,108,853 | 1,994,738 | 2,350,047 | 2,399,630 | 2,313,842 | 2,230,694 | 2,202,022 | 2,621,020 |
| Licenses & Permits (320) | 859,265 | 877,446 | 838,727 | 976,145 | 994,693 | 1,048,941 | 931,778 | 992,003 | 1,273,357 | 1,328,852 |
| Charges & Fees for Services (340) | 7,839,335 | 8,855,162 | 9,236,425 | 10,769,374 | 10,638,821 | 11,213,126 | 11,060,170 | 11,399,212 | 11,918,184 | 14,350,963 |
| Interest & Investment Earnings (361) | 2,009,840 | 2,745,847 | 2,795,144 | 2,713,500 | 2,934,695 | 3,304,357 | 4,783,059 | 3,587,706 | 2,020,072 | 1,735,459 |
| Fines & Forfeits (350) | 3,190,777 | 3,106,246 | 3,105,641 | 3,371,486 | 3,754,530 | 3,907,593 | 3,666,691 | 3,938,219 | 4,160,575 | 4,056,750 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 2,167,292 | 1,649,998 | 1,209,395 | 1,069,351 | 1,457,139 | 2,185,805 | 3,095,890 | 2,185,887 | 2,640,742 | 3,133,507 |
| Intergovernmental Revenues (330) | 17,490,438 | 20,954,023 | 35,684,054 | 38,968,078 | 44,489,339 | 45,107,291 | 45,971,775 | 50,227,366 | 51,752,631 | 56,343,922 |
| Debt Proceeds (382/391) | 2,184,270 | 3,532,295 | 1,673,742 | -- | 5,522,000 | 9,150,000 | 8,010,779 | 465,885 | 37,640,940 | 427,288 |
| Sub-Total | 61,573,621 | 68,521,893 | 82,729,940 | 87,769,407 | 102,534,786 | 111,297,484 | 115,798,413 | 112,054,366 | 150,531,875 | 122,192,023 |
| County Total | 61,573,621 | 68,521,893 | 82,729,940 | 87,769,407 | 102,534,786 | 111,297,484 | 115,798,413 | 112,054,366 | 150,531,875 | 122,192,023 |
| % Annual Change | -- | 11% | 21% | 6% | 17% | 9% | 4% | -3% | 34% | -19% |
| Annexed acres | 256.4 | 1,328.7 | 511.0 | 270.8 | 572.3 | 454.5 | 370.3 | 212.9 | 1,585.0 | 229.8 |
| Annexed population | 744.0 | 3,418.0 | 870.0 | 885.0 | 934.0 | 124.0 | 1,015.0 | 263.0 | 6,316.0 | 20.0 |
| Unincorporated population | 102,733 | 105,045 | 104,036 | 102,284 | 98,749 | 95,862 | 93,192 | 93,171 | 87,674 | 87,740 |
| Change: unincorporated population | | 2,312 | -1,009 | -1,752 | -3,535 | -2,887 | -2,670 | -21 | -5,497 | 66 |
| Percent growth: unincorporated population | | 2.25% | -0.96% | -1.68% | -3.46% | -2.92% | -2.79% | -0.02% | -5.90% | 0.08% |
| Total population | 214,440 | 219,480 | 223,203 | 223,917 | 222,838 | 223,596 | 222,581 | 224,500 | 225,000 | 226,000 |
| Change: total population | | 5,040 | 3,723 | 714 | -1,079 | 758 | -1,015 | 1,919 | 500 | 1,000 |
| Percent growth: total population | | 2.35% | 1.70% | 0.32% | -0.48% | 0.34% | -0.45% | 0.86% | 0.22% | 0.44% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 21,219,077 | 23,349,338 | 25,288,657 | 27,063,634 | 29,884,479 | 32,591,220 | 34,087,024 | 33,503,042 | 34,234,735 | 33,376,877 |
| Fire & Emergency Services (Multiple) | 1,879,062 | 2,094,128 | 2,127,039 | 1,844,843 | 2,166,523 | 2,356,184 | 2,312,676 | 2,568,091 | 2,860,463 | 2,790,224 |
| Health & Human Services (Multiple) | 5,278,799 | 6,789,834 | 17,840,419 | 19,168,497 | 21,619,182 | 23,674,613 | 26,772,532 | 28,289,441 | 30,172,913 | 31,514,100 |
| Transportation (Multiple) | 9,079,904 | 8,666,082 | 15,515,136 | 11,531,781 | 14,034,503 | 11,395,318 | 11,006,717 | 10,999,122 | 10,965,743 | 11,144,297 |
| Natural Resources (Multiple) | 1,661,423 | 2,424,889 | 1,455,356 | 3,812,117 | 2,526,190 | 2,884,322 | 4,170,936 | 4,307,746 | 5,892,298 | 5,658,952 |
| General Government (Multiple) | 4,030,902 | 4,239,429 | 4,568,301 | 5,135,914 | 5,320,446 | 5,597,957 | 5,822,696 | 5,779,263 | 6,294,327 | 5,950,791 |
| Utilities (Multiple) | 3,566,466 | 3,348,055 | 3,717,997 | 4,228,139 | 4,620,404 | 4,620,109 | 5,463,890 | 6,534,759 | 6,114,725 | 7,439,347 |
| Capital (594/596) | 16,237,862 | 13,546,550 | 10,436,408 | 11,326,650 | 12,737,123 | 15,834,408 | 17,116,283 | 15,437,809 | 19,551,008 | 21,615,227 |
| Debt Service-Interest (592) | 1,262,137 | 1,455,370 | 1,454,838 | 1,759,876 | 1,343,748 | 1,612,388 | 1,610,447 | 1,733,043 | 1,871,480 | 2,725,169 |
| Debt Service-Principal (582/591) | 769,942 | 850,230 | 1,188,131 | 1,146,984 | 1,656,600 | 2,168,894 | 2,282,429 | 10,241,065 | 3,138,120 | 3,558,710 |
| Total | 64,985,574 | 66,763,905 | 83,592,282 | 87,018,435 | 95,909,198 | 102,735,413 | 110,645,630 | 119,393,381 | 121,095,812 | 125,773,694 |

| Granger - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 74,126 | 77,331 | 84,393 | 83,297 | 86,031 | 100,653 | 110,657 | 122,478 | 128,188 | 148,404 |
| Sales & Use Taxes (313) | 60,186 | 59,050 | 65,580 | 76,334 | 71,784 | 97,914 | 108,747 | 124,801 | 93,642 | 92,361 |
| Business & Utility Taxes (Multiple) | 54,024 | 69,867 | 74,511 | 57,002 | 75,604 | 71,175 | 93,749 | 125,034 | 130,184 | 130,458 |
| Other Local Taxes (317) | -- | -- | 244 | 3,245 | 4,517 | 4,712 | 6,476 | 5,310 | 4,810 | 8,951 |
| Licenses & Permits (320) | 43,038 | 44,271 | 47,561 | 63,538 | 72,676 | 77,522 | 89,533 | 47,935 | 19,741 | 24,167 |
| Charges & Fees for Services (340) | 115,776 | 395,761 | 444,385 | 478,440 | 506,879 | 536,001 | 628,580 | 675,653 | 673,425 | 754,402 |
| Interest & Investment Earnings (361) | 40,090 | 40,688 | 65,371 | 77,212 | 67,402 | 64,916 | 85,726 | 76,030 | 31,180 | 17,545 |
| Fines & Forfeits (350) | 41,971 | 14,595 | 69,476 | 59,402 | 51,968 | 48,394 | 56,160 | 59,376 | 46,718 | 31,870 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 62,799 | 743,451 | 214,412 | 190,695 | 34,435 | 62,296 | 277,797 | 76,498 | 109,273 | 142,046 |
| Intergovernmental Revenues (330) | 295,395 | 770,726 | 321,182 | 333,715 | 431,870 | 435,355 | 667,438 | 910,543 | 730,516 | 322,066 |
| Debt Proceeds (382/391) | -- | -- | -- | -- | -- | -- | -- | 282,150 | -- | -- |
| Total | 787,405 | 2,215,740 | 1,387,115 | 1,422,880 | 1,403,166 | 1,498,938 | 2,124,863 | 2,505,808 | 1,967,677 | 1,672,270 |
| % Annual Change | -- | 181% | -37% | 3% | -1% | 7% | 42% | 18% | -22% | -15% |
| Annexed acres | 20.1 | | 17.7 | | 84.5 | | | | 7.0 | 166.0 |
| Annexed population | 0.0 | | 14.0 | | 2.0 | | | | 2.0 | 11.0 |
| Total population | 2,217 | 2,268 | 2,308 | 2,359 | 2,427 | 2,471 | 2,530 | 2,575 | 2,645 | 2,710 |
| Change: total population | | 51 | 40 | 51 | 68 | 44 | 59 | 45 | 70 | 65 |
| Percent growth: total population | | 2.30% | 1.76% | 2.21% | 2.88% | 1.81% | 2.39% | 1.78% | 2.72% | 2.46% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 268,781 | 342,275 | 327,252 | 373,070 | 431,751 | 465,316 | 498,678 | 569,039 | 599,946 | 588,431 |
| Fire & Emergency Services (Multiple) | 14,940 | 16,527 | 15,130 | 18,943 | 28,889 | 27,773 | 27,412 | 35,756 | 29,105 | 34,398 |
| Health & Human Services (Multiple) | 5,315 | 7,150 | 272 | 364 | 529 | 411 | 407 | 449 | 1,756 | 1,847 |
| Transportation (Multiple) | 56,966 | 55,323 | 80,200 | 106,801 | 123,165 | 106,142 | 101,167 | 98,144 | 108,145 | 115,006 |
| Natural Resources (Multiple) | 138,693 | 163,149 | 157,669 | 158,975 | 167,532 | 178,868 | 155,769 | 162,861 | 159,959 | 244,078 |
| General Government (Multiple) | 50,715 | 95,670 | 94,472 | 92,324 | 83,642 | 87,545 | 90,244 | 100,234 | 128,196 | 113,620 |
| Utilities (Multiple) | 292,482 | 318,792 | 301,359 | 345,104 | 346,372 | 437,825 | 423,558 | 522,791 | 503,702 | 493,104 |
| All Other (572) | 9,240 | 9,429 | 11,202 | 11,378 | 11,331 | 13,228 | 10,908 | 12,638 | 13,907 | 16,850 |
| Capital (594/596) | 113,531 | 817,633 | 131,129 | 654,831 | 117,588 | 210,178 | 328,012 | 812,594 | 681,933 | 250,537 |
| Debt Service-Interest (592) | 20,917 | 15,070 | 29,609 | 8,950 | 4,652 | 2,256 | 10,488 | 983 | 3,754 | 4,002 |
| Debt Service-Principal (582/591) | 13,932 | 11,699 | 12,295 | 12,295 | 12,295 | 12,295 | 12,295 | 12,295 | 12,295 | 88,624 |
| Total | 985,512 | 1,852,717 | 1,160,589 | 1,783,035 | 1,327,746 | 1,541,837 | 1,658,938 | 2,327,784 | 2,242,698 | 1,950,497 |

| Harrah - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Property Taxes (311) | 19,689 | 22,062 | 20,800 | 22,612 | 26,471 | 31,565 | 32,594 | 35,905 | 38,270 | 38,261 |
| Sales & Use Taxes (313) | 16,200 | 15,940 | 21,462 | 25,791 | 23,826 | 18,730 | 21,926 | 19,698 | 28,698 | 21,811 |
| Business & Utility Taxes (Multiple) | 13,546 | 13,198 | 13,683 | 14,588 | 16,117 | 16,790 | 22,533 | 25,720 | 24,127 | 23,723 |
| Other Local Taxes (317) | 475 | 2,008 | 1,438 | 492 | 2,099 | 1,913 | 1,406 | 1,413 | 907 | 1,116 |
| Licenses & Permits (320) | 6,417 | 7,097 | 11,992 | 18,136 | 12,388 | 10,428 | 6,673 | 2,776 | 3,351 | 2,224 |
| Charges & Fees for Services (340) | 91,191 | 90,162 | 92,919 | 94,581 | 114,504 | 122,330 | 136,526 | 139,215 | 142,299 | 141,996 |
| Interest & Investment Earnings (361) | 8,502 | 7,506 | 15,869 | 8,230 | 11,005 | 10,949 | 17,029 | 25,163 | 17,921 | 14,457 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 13,882 | 4,786 | 19,289 | 11,749 | 48,462 | 59,363 | 28,395 | 20,738 | 13,178 | 11,694 |
| Intergovernmental Revenues (330) | 109,069 | 76,050 | 59,749 | 136,320 | 577,868 | 67,455 | 100,260 | 70,201 | 107,289 | 34,493 |
| Sub-Total | 278,971 | 238,809 | 257,201 | 332,499 | 832,740 | 339,523 | 367,342 | 340,829 | 376,040 | 289,775 |
| % Annual Change | -- | -14% | 8% | 29% | 150% | -59% | 8% | -7% | 10% | -23% |
| Annexed acres | | 4.3 | | | | | | | | |
| Annexed population | | 0.0 | | | | | | | | |
| Total population | 445 | 450 | 453 | 494 | 519 | 545 | 566 | 614 | 621 | 620 |
| Change: total population | | 5 | 3 | 41 | 25 | 26 | 21 | 48 | 7 | -1 |
| Percent growth: total population | | 1.12% | 0.67% | 9.05% | 5.06% | 5.01% | 3.85% | 8.48% | 1.14% | -0.16% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 34,377 | 35,744 | 37,445 | 35,617 | 37,340 | 35,931 | 35,244 | 34,966 | 33,837 | 33,779 |
| Fire & Emergency Services (Multiple) | 9,353 | 9,819 | 9,938 | 12,331 | 15,829 | 15,420 | 17,239 | 19,037 | 19,589 | 19,879 |
| Health & Human Services (Multiple) | 1,170 | 1,613 | 77 | 41,671 | 97 | 94 | 98 | 104 | 107 | 120 |
| Transportation (Multiple) | 15,444 | 23,238 | 20,544 | 31,533 | 29,558 | 32,327 | 25,098 | 23,169 | 68,733 | 30,761 |
| Natural Resources (Multiple) | 13,710 | 16,441 | 17,270 | 38,030 | 556,228 | 15,820 | 15,354 | 10,929 | 8,841 | 10,683 |
| General Government (Multiple) | 26,533 | 28,140 | 44,586 | 39,746 | 42,297 | 54,893 | 39,133 | 51,851 | 45,192 | 54,555 |
| Utilities (Multiple) | 53,932 | 58,391 | 60,787 | 61,733 | 71,704 | 84,117 | 67,229 | 75,473 | 74,779 | 77,465 |
| Capital (594/596) | 81,108 | 24,610 | 13,731 | 26,161 | 9,687 | 22,838 | 11,928 | 25,138 | 36,000 | 8,411 |
| Debt Service-Interest (592) | 20,529 | 20,288 | 19,270 | 18,896 | 18,783 | 18,020 | 17,078 | 16,069 | 14,943 | 14,211 |
| Debt Service-Principal (582/591) | 13,123 | 8,352 | 9,411 | 7,740 | 9,906 | 10,740 | 16,538 | 17,547 | 18,673 | 20,775 |
| Total | 269,279 | 226,636 | 233,059 | 313,458 | 791,429 | 290,200 | 244,939 | 274,283 | 320,694 | 270,639 |

| Selah - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|-----------|-----------|-----------|-----------|-------|-----------|-----------|------------|------------|-----------|
| General Property Taxes (311) | | 610,767 | 647,484 | 735,925 | 833,657 | N/F | 984,050 | 1,010,010 | 1,070,313 | 1,133,861 | 1,161,523 |
| Sales & Use Taxes (313) | | 500,915 | 523,194 | 497,523 | 599,755 | N/F | 653,276 | 622,662 | 583,567 | 590,793 | 664,560 |
| Business & Utility Taxes (Multiple) | | 247,806 | 269,679 | 513,310 | 351,284 | N/F | 536,918 | 528,916 | 572,482 | 627,765 | 608,154 |
| Other Local Taxes (317) | | 210,587 | 189,361 | 62,644 | 246,791 | N/F | 131,790 | 131,269 | 133,327 | 158,408 | 149,798 |
| Licenses & Permits (320) | | 99,149 | 72,206 | 78,314 | 78,333 | N/F | 90,601 | 134,308 | 90,398 | 123,600 | 169,515 |
| Charges & Fees for Services (340) | | 2,333,050 | 2,211,969 | 2,386,788 | 2,576,406 | N/F | 3,167,418 | 3,285,692 | 3,209,650 | 3,406,256 | 3,052,986 |
| Interest & Investment Earnings (361) | | 167,806 | 208,125 | 273,848 | 276,595 | N/F | 371,426 | 483,558 | 423,046 | 338,034 | 325,842 |
| Fines & Forfeits (350) | | 74,068 | 59,038 | 67,583 | 49,443 | N/F | 61,580 | 61,943 | 50,852 | 62,250 | 59,445 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 128,337 | 101,150 | 344,976 | 141,585 | N/F | 170,222 | 214,635 | 97,517 | 433,925 | 316,352 |
| Intergovernmental Revenues (330) | | 1,538,697 | 721,175 | 623,094 | 677,890 | N/F | 563,001 | 1,426,904 | 739,587 | 273,711 | 268,375 |
| Debt Proceeds (382/391) | | 1,030,584 | -- | 362,232 | -- | N/F | 339,150 | -- | 3,300,361 | 5,038,246 | 225,680 |
| Sub-Total | | 6,941,766 | 5,003,381 | 5,946,237 | 5,831,739 | N/F | 7,069,432 | 7,899,897 | 10,271,100 | 12,186,849 | 7,002,230 |
| % Annual Change | | -- | -28% | 19% | -2% | N/F | 7069432% | 12% | 30% | 19% | -43% |
| Annexed acres | | 100.4 | 83.8 | | 30.7 | 7.3 | 268.0 | | | | |
| Annexed population | | 19.0 | 27.0 | | 13.0 | 9.0 | 63.0 | | | | |
| Total population | | 5,214 | 5,577 | 5,667 | 5,808 | 5,941 | 6,125 | 6,310 | 6,405 | 6,370 | 6,500 |
| Change: total population | | | 363 | 90 | 141 | 133 | 184 | 185 | 95 | -35 | 130 |
| Percent growth: total population | | | 6.96% | 1.61% | 2.49% | 2.29% | 3.10% | 3.02% | 1.51% | -0.55% | 2.04% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 826,056 | 909,418 | 926,249 | 1,007,434 | N/F | 1,173,241 | 1,129,461 | 1,229,720 | 1,220,983 | 1,332,211 |
| Fire & Emergency Services (Multiple) | | 70,210 | -27,989 | 69,026 | 52,305 | N/F | 113,229 | 108,049 | 139,410 | 194,793 | 249,013 |
| Health & Human Services (Multiple) | | 18,993 | 27,310 | 977 | 885 | N/F | 1,070 | 1,087 | 1,156 | 1,122 | 960 |
| Transportation (Multiple) | | 139,598 | 154,968 | 166,513 | 184,061 | N/F | 162,487 | 197,296 | 221,381 | 225,453 | 231,088 |
| Natural Resources (Multiple) | | 578,776 | 528,221 | 542,474 | 660,897 | N/F | 552,955 | 530,980 | 599,505 | 613,964 | 761,606 |
| General Government (Multiple) | | 288,929 | 282,776 | 269,997 | 265,594 | N/F | 217,590 | 218,764 | 229,792 | 262,112 | 277,786 |
| Utilities (Multiple) | | 1,624,215 | 1,696,987 | 1,767,509 | 1,867,256 | N/F | 2,121,048 | 1,990,906 | 2,061,871 | 2,147,687 | 2,149,272 |
| All Other (572) | | 62,610 | 66,782 | 70,130 | 70,244 | N/F | 79,769 | 82,223 | 91,758 | 94,162 | 99,933 |
| Capital (594/596) | | 2,360,628 | 1,788,187 | 904,105 | 439,412 | N/F | 1,253,010 | 3,064,463 | 2,465,037 | 6,184,134 | 1,270,590 |
| Debt Service-Interest (592) | | 97,366 | 187,727 | 177,150 | 105,817 | N/F | 84,611 | 79,482 | 80,332 | 152,618 | 289,628 |
| Debt Service-Principal (582/591) | | 317,632 | 132,632 | 132,631 | 279,919 | N/F | 152,631 | 122,631 | 420,481 | 145,481 | 392,118 |
| Total | | 6,385,013 | 5,747,019 | 5,026,761 | 4,933,824 | N/F | 5,911,641 | 7,525,342 | 7,540,443 | 11,242,509 | 7,054,205 |

| Toppenish - All Revenues | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Property Taxes (311) | 500,686 | 551,559 | 558,479 | 627,659 | 617,605 | 648,344 | 796,459 | 718,358 | 668,959 | 696,951 |
| Sales & Use Taxes (313) | 500,778 | 558,975 | 517,798 | 548,344 | 531,010 | 524,720 | 531,484 | 569,134 | 544,849 | 618,954 |
| Business & Utility Taxes (Multiple) | 1,023,603 | 1,079,077 | 683,806 | 770,928 | 738,772 | 751,766 | 788,904 | 844,816 | 923,604 | 1,123,157 |
| Other Local Taxes (317) | 33,367 | 26,677 | 39,926 | 26,400 | 82,323 | 82,019 | 90,156 | 89,399 | 112,931 | 133,129 |
| Licenses & Permits (320) | 98,275 | 64,417 | 94,668 | 85,888 | 75,489 | 86,723 | 122,565 | 77,531 | 98,083 | 105,346 |
| Charges & Fees for Services (340) | 1,862,884 | 1,870,957 | 1,930,156 | 2,011,110 | 2,072,454 | 2,205,700 | 2,330,364 | 2,303,000 | 2,289,462 | 2,419,246 |
| Interest & Investment Earnings (361) | 190,061 | 251,406 | 337,670 | 287,034 | 286,143 | 267,319 | 366,611 | 306,016 | 141,977 | 99,948 |
| Fines & Forfeits (350) | 314,982 | 162,232 | 156,929 | 150,760 | 141,788 | 182,851 | 171,068 | 178,717 | 200,722 | 190,126 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | 38,065 | 15,527 | 58,755 | 30,006 | 19,489 | 74,928 | 60,755 | 59,342 | 54,919 | 65,120 |
| Intergovernmental Revenues (330) | 1,325,060 | 1,301,735 | 1,835,303 | 1,073,018 | 1,014,947 | 2,271,011 | 1,616,945 | 1,507,522 | 1,636,154 | 1,408,690 |
| Debt Proceeds (382/391) | 205,875 | -- | 4,422,331 | -2,242 | 4,133,074 | 1,059,027 | 374,120 | 332,287 | 3,879,323 | 2,276,411 |
| Sub-Total | 6,093,636 | 5,882,562 | 10,635,821 | 5,608,905 | 9,713,094 | 8,154,408 | 7,249,431 | 6,986,122 | 10,550,983 | 9,137,078 |
| % Annual Change | -- | -4% | 81% | -47% | 73% | -16% | -11% | -4% | 51% | -13% |
| Annexed acres | 17.6 | 41.1 | | | | | | 40.0 | | |
| Annexed population | 0.0 | 3.0 | | | | | | 18.0 | | |
| Total population | 8,046 | 8,231 | 8,361 | 8,552 | 8,692 | 8,826 | 8,946 | 8,975 | 8,975 | 8,940 |
| Change: total population | | 185 | 130 | 191 | 140 | 134 | 120 | 29 | 0 | -35 |
| Percent growth: total population | | 2.30% | 1.58% | 2.28% | 1.64% | 1.54% | 1.36% | 0.32% | 0.00% | -0.39% |
| All Expenditures/Expenses | | | | | | | | | | |
| Law & Justice Services (Multiple) | 1,151,425 | 1,199,319 | 1,248,006 | 1,249,998 | 1,428,778 | 1,458,519 | 1,443,918 | 1,694,024 | 1,670,879 | 1,585,224 |
| Fire & Emergency Services (Multiple) | 547,880 | 595,666 | 635,790 | 660,676 | 662,743 | 708,336 | 757,900 | 774,018 | 859,087 | 957,627 |
| Health & Human Services (Multiple) | 21,349 | 28,303 | 1,325 | 1,300 | 1,553 | 1,451 | 1,436 | 1,581 | 1,577 | 1,738 |
| Transportation (Multiple) | 252,095 | 230,779 | 262,879 | 263,495 | 261,748 | 217,266 | 198,894 | 183,567 | 174,022 | 196,757 |
| Natural Resources (Multiple) | 741,208 | 763,809 | 940,915 | 714,192 | 726,889 | 1,583,558 | 949,541 | 1,084,433 | 789,126 | 833,622 |
| General Government (Multiple) | 287,629 | 299,157 | 367,160 | 331,487 | 348,581 | 351,280 | 347,922 | 353,206 | 387,653 | 702,711 |
| Utilities (Multiple) | 1,175,043 | 1,144,051 | 1,194,674 | 1,229,278 | 1,269,664 | 1,321,503 | 1,219,710 | 1,220,609 | 1,223,300 | 1,273,380 |
| All Other (572) | 49,134 | 51,366 | 62,013 | 54,319 | 58,186 | 58,897 | 6,454 | 7,255 | 5,710 | -5,106 |
| Capital (594/596) | 594,491 | 922,854 | 3,657,076 | 1,405,116 | 977,709 | 1,152,873 | 595,186 | 327,934 | 1,599,080 | 2,831,943 |
| Debt Service-Interest (592) | 140,740 | 127,136 | 127,185 | 349,328 | 249,216 | 260,174 | 280,326 | 266,294 | 187,506 | 113,899 |
| Debt Service-Principal (582/591) | 194,010 | 216,877 | 224,374 | 1,015,374 | 3,661,730 | 359,719 | 422,888 | 484,696 | 3,661,539 | 541,756 |
| Total | 5,155,004 | 5,579,317 | 8,721,397 | 7,274,563 | 9,646,797 | 7,473,576 | 6,224,175 | 6,397,617 | 10,559,479 | 9,033,551 |

| Yakima - All Revenues | | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|--|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| General Property Taxes (311) | | 6,599,832 | 7,197,740 | 7,845,444 | 8,304,204 | 9,210,175 | 9,878,284 | 10,056,586 | 10,785,749 | 11,644,154 | 11,842,803 |
| Sales & Use Taxes (313) | | 12,587,930 | 13,025,975 | 13,964,158 | 14,633,365 | 14,781,737 | 14,499,297 | 14,587,186 | 14,811,306 | 15,244,976 | 15,787,713 |
| Business & Utility Taxes (Multiple) | | 6,016,787 | 6,251,340 | 6,639,644 | 7,630,320 | 8,000,108 | 8,367,579 | 8,615,040 | 9,538,046 | 10,057,252 | 10,137,376 |
| Other Local Taxes (317) | | 1,855,758 | 1,815,019 | 2,294,435 | 2,639,224 | 1,736,090 | 1,672,167 | 1,958,666 | 1,803,403 | 2,307,713 | 2,557,449 |
| Licenses & Permits (320) | | 481,781 | 535,245 | 494,816 | 589,801 | 536,109 | 433,239 | 332,691 | 408,689 | 405,856 | 470,441 |
| Charges & Fees for Services (340) | | 14,437,160 | 14,980,079 | 16,203,708 | 17,457,064 | 20,191,863 | 20,191,132 | 20,765,073 | 20,904,222 | 23,289,411 | 24,569,637 |
| Interest & Investment Earnings (361) | | 1,752,734 | 2,150,614 | 2,390,124 | 1,923,062 | 2,013,281 | 1,766,472 | 2,110,381 | 2,284,490 | 1,421,418 | 782,604 |
| Fines & Forfeits (350) | | 998,400 | 1,037,679 | 1,128,706 | 1,216,959 | 1,248,045 | 1,401,917 | 1,612,880 | 1,559,717 | 1,640,485 | 1,409,264 |
| Rents, Insurance Premiums, Internal, Contributions, Misc. (Multiple) | | 1,276,487 | 1,860,894 | 897,083 | 1,899,441 | 1,453,366 | 1,135,967 | 3,878,923 | 2,059,645 | 1,245,015 | 1,148,256 |
| Intergovernmental Revenues (330) | | 10,646,927 | 16,102,957 | 11,375,756 | 8,471,867 | 6,417,025 | 7,191,527 | 5,917,632 | 9,602,836 | 11,747,589 | 9,735,281 |
| Debt Proceeds (382/391) | | 7,465,252 | 9,499,946 | 6,508,268 | 274,531 | 5,260,962 | 792,289 | 1,163,830 | 863,938 | 6,620,189 | 21,636,535 |
| Sub-Total | | 64,119,048 | 74,457,488 | 69,742,142 | 65,039,838 | 70,848,761 | 67,329,870 | 70,998,888 | 74,622,041 | 85,624,058 | 100,077,359 |
| % Annual Change | | -- | 16% | -6% | -7% | 9% | -5% | 5% | 5% | 15% | 17% |
| Annexed acres | | 85.8 | 405.1 | 391.0 | 207.2 | 433.8 | 45.3 | 182.3 | 936.4 | 1,141.7 | |
| Annexed population | | 613.0 | 1,336.0 | 848.0 | 872.0 | 919.0 | 53.0 | 993.0 | 216.0 | 6,304.0 | |
| Total population | | 62,387 | 63,930 | 63,930 | 67,346 | 68,816 | 71,278 | 71,845 | 73,040 | 79,120 | 79,220 |
| Change: total population | | | 1,543 | 0 | 3,416 | 1,470 | 2,462 | 567 | 1,195 | 6,080 | 100 |
| Percent growth: total population | | | 2.47% | 0.00% | 5.34% | 2.18% | 3.58% | 0.80% | 1.66% | 8.32% | 0.13% |
| All Expenditures/Expenses | | | | | | | | | | | |
| Law & Justice Services (Multiple) | | 10,234,882 | 11,225,768 | 11,817,176 | 13,105,905 | 14,330,682 | 13,498,950 | 13,631,857 | 14,104,082 | 15,098,163 | 15,760,230 |
| Fire & Emergency Services (Multiple) | | 5,009,601 | 5,143,234 | 5,637,861 | 6,058,775 | 6,494,559 | 6,156,415 | 6,754,777 | 7,743,949 | 7,167,506 | 8,185,812 |
| Health & Human Services (Multiple) | | 556,412 | 624,765 | 302,633 | 355,995 | 367,276 | 378,951 | 308,685 | 285,531 | 302,016 | 304,243 |
| Transportation (Multiple) | | 6,697,931 | 6,673,302 | 7,114,130 | 6,984,500 | 7,384,938 | 7,378,126 | 7,485,882 | 7,642,534 | 8,275,646 | 8,889,044 |
| Natural Resources (Multiple) | | 7,150,871 | 6,768,492 | 6,795,385 | 6,709,631 | 6,443,073 | 8,646,575 | 8,576,315 | 8,339,602 | 8,409,826 | 8,905,959 |
| General Government (Multiple) | | 3,142,612 | 3,139,330 | 3,588,584 | 3,450,849 | 4,052,298 | 5,290,166 | 4,981,526 | 4,956,051 | 5,419,168 | 5,523,883 |
| Utilities (Multiple) | | 11,249,966 | 11,577,252 | 12,435,817 | 13,376,812 | 13,943,004 | 13,506,501 | 13,718,882 | 12,877,632 | 14,755,122 | 16,032,830 |
| All Other (572) | | 870,571 | 937,697 | 993,566 | 1,053,256 | 1,116,526 | 1,149,995 | 1,184,468 | 1,208,139 | 1,245,211 | 1,400,115 |
| Capital (594/596) | | 12,542,458 | 21,801,583 | 19,900,677 | 13,738,762 | 7,966,179 | 6,036,742 | 6,316,525 | 10,105,274 | 15,935,493 | 23,655,696 |
| Debt Service-Interest (592) | | 2,410,621 | 2,288,927 | 2,222,249 | 2,159,244 | 2,047,566 | 1,904,415 | 1,861,962 | 1,658,348 | 1,596,337 | 1,643,419 |
| Debt Service-Principal (582/591) | | 2,250,876 | 2,627,131 | 3,204,379 | 3,549,215 | 3,636,035 | 3,981,605 | 3,586,374 | 4,189,060 | 4,319,138 | 5,134,137 |
| Total | | 62,116,801 | 72,807,481 | 74,012,457 | 70,542,944 | 67,782,136 | 67,928,441 | 68,407,253 | 73,110,202 | 82,523,626 | 95,435,368 |

APPENDIX II

DETAILED RESPONSES TO THE SURVEY OF LOCAL GOVERNMENTS

This appendix presents the verbatim responses from the local governments that replied to this study. The questionnaire was sent by e-mail around June 7, 2005. Twenty-five of the 31 jurisdiction returned responses. Staff at OFM and at the UW interviewed most of these jurisdictions by telephone, but some responses were returned by e-mail. All jurisdictions responding were sent transcriptions of their responses, and asked to verify by July 6, 2005 if they were accurate, or to include edits to their responses. This appendix reproduces the verbatim responses from the jurisdictions responding to these requests. Responses to these questions are summarized in Chapter 3I of this report. The questionnaire used for this part of the study is included below.

Questions For Telephone Interview

1. Do your fiscal records generally agree with our table based on the State Auditor's data, as to the annexations and incorporations related to your jurisdiction between 1994 and 2003?

Yes _____ No _____

If no, please describe what you believe are the discrepancies.

2. How have incorporations or annexations affected your jurisdiction's revenues?
-

3. How have incorporations or annexations affected your jurisdiction's expenditures? Please specify which service needs have been affected, such as police services or infrastructure costs.
-

4. In comparison to annexations and incorporations, how important have other factors been in terms of their impact on your jurisdiction's overall revenue and expenditures over the 1994 to 2003 time period?

| | Not Important | Somewhat Important | Neutral | Somewhat Important | Extremely Important |
|--|---------------|--------------------|---------|--------------------|---------------------|
| Impact of Factors Other than Annexations or Incorporations (please specify factor) | | | | | |
| Impact of property tax changes (especially. Initiative 747) | | | | | |

| | | | | | |
|---|--|--|--|--|--|
| Impact of reduction/elimination of Motor Vehicle Excise Tax | | | | | |
| General Population Growth | | | | | |
| Economic developments (e.g. slow or fast Employment growth) | | | | | |
| Other Factors Please specify) | | | | | |

5. What other factors do you feel are critical in understanding the changes in local government finances for your jurisdiction between 1994 and 2003?

6. Has your city considered, but decided not to pursue, an annexation due to the perceived cost of service provision (e.g., police, capital costs).

7. Has your jurisdiction imposed impact fees as allowed by RCW 82.02 for cities and counties that are required to plan under the Growth Management Act? How have they been used:

1. Streets/roads

2. Parks/Open Space/Recreation facilities

3. School facilities

4. Fire protection facilities in jurisdictions that are not part of a fire district

8. What other comments to you wish to provide to us as a part of this research project?

Thank you very much for your participation in this research project. We will provide you with a summary or results from this phase of the project during the summer of 2005.

VERBATIM NARRATIVES FROM LOCAL GOVERNMENTS RESPONDING TO TELEPHONE AND E-MAIL SURVEY

| | Q1 – Does the local jurisdiction agree with Auditors Fiscal Data, Population Data, Annexation & Incorporation Data, and Comments on these data? |
|------------------|---|
| Clarkston | Yes |
| Clallam County | Yes |
| Forks | Yes |
| Port Angeles | Yes. |
| Sequim | Yes |
| Clark County | No, Both revenues and expenditures in the table seem to be about \$100 million lower than the county's number. |
| Battle Ground | Yes |
| Camas | Yes |
| Vancouver | Yes |
| Washougal | Yes |
| Yacolt | Yes |
| Pierce County | Yes |
| Bonney Lake | Yes |
| Puyallup | Yes |
| Steilacoom | Yes |
| University Place | Yes |
| Spokane County | Yes There was one minor discrepancy. Under revenues -- annexed population, the 80,702 entries for 2003 was actually due to an incorporation (not an annexation). |
| Fairfield | Yes. The population figures prior to and including year 2000 are wrong (those after 2000 are okay). The earlier, erroneous estimates are from the census. Mayor Edwards did not have the correct figures at hand, except for the 2000 population (607 instead of 494). |
| Medical Lake | Yes. Medical Lake hasn't had any annexations since 1992-93. There has been significant growth in residential construction, but that has all taken place within the city limits. The city may propose an annexation this year. |
| Spokane Valley | Yes |
| Yakima County | Yes |
| Granger | Yes |
| Harrah | Yes. More accurately, yes and no. See below. The annexation data provided is correct – in terms of numbers of annexations and acreage. Other than property taxes, the fiscal data was not exactly the same as our records show. For the most part it was difficult to understand the categories (in the data provided) and have it match up with the City's information. We were unclear what the categories – especially business and utility, misc. – included. |
| Toppenish | Yes |
| Yakima | Yes, however, the population estimates appear to be on the low side to them and some population changes shown are not noted in the correct year. There appears to be larger jumps in their population around the census years – indicating a lag in OFM population adjustments. |
| | Q2 - Impact of Annexations/Incorporations on Revenues |
| Clarkston | No significant changes. The annexation in 2001 included an RV park that increases hotel/motel tax revenue. |
| Clallam County | There has not been much annexation of commercial property to date, so the impact has minor. But, this may change and there is the potential for large impacts. The first major commercial annexation occurred a few months ago, and this will reduce sale tax revenues. |

| | |
|------------------|---|
| | Clallam just instituted a Boundary Review Board to facilitate boundary agreements between jurisdictions. Having the Board has helped to settle appeals, even before hearings. |
| Forks | They have had very little impact. Forks have not had much in terms of annexations during this period (1994-2003). |
| Port Angeles | Until very recently the city has not had any annexations for a long time. There is currently a 360-acre annexation pending. The area will be developed for industrial and commercial use. In the near term, they expect the impact on revenues to be modest and the impact on expenditures to be substantial. They view the annexation as a long-term investment that will benefit the city through greater economic growth. Eventually, they expect the annexation will add \$150,000 in revenues per year through property taxes and utility taxes (and, to a lesser extent, sales taxes). |
| Sequim | Slight increase in property tax revenue plus utility extensions to new housing developments. |
| Clark County | Probably the biggest annexation was the 1997 annexation by the City of Vancouver. There was a detectable impact on revenues. However, population growth in the county was so strong that the revenue impact of the annexation was overwhelmed by the revenue impact of growth in the county. There was some loss of property tax revenue because the annexation was primarily residential. County avoided cherry picking by the city. |
| Battle Ground | The impact from annexations has been minor. However, we have seen a secondary impact from the growth that the annexations have facilitated. This growth has brought about increases in revenue. |
| Camas | Over the 1994-2003-time period the impacts have been negligible. Farmland was annexed in 1997 for industrial development, but until recently only one small business moved to the city. Since 2004, however, additional businesses have moved in and revenue impacts should become more substantial. There was also an annexation of a residential area in 2004. This did add to city revenues through increased property taxes and real estate excise taxes. These additional revenues helped to stabilize their budget. The city is in the process of carrying out two additional residential area annexations. |
| Vancouver | The City of Vancouver's revenues increased. Specifically, the property and other local taxes and fees revenues. |
| Washougal | Incorporations are not an issue. They have had several annexations of land for residential development. These annexations have had positive impacts on city revenues as new, high-end housing is constructed. Residential construction has generated fees, sales taxes and property taxes. |
| Yacolt | Not applicable (must not have had any annexations) |
| Pierce County | Incorporations have had the biggest impact. Since 1994 three cities have incorporated. This has significantly reduced sales tax revenue, property tax revenue, and real estate excise tax revenue and development fees. |
| Bonney Lake | The impacts have generally been positive. For the most part, the annexations have been residential in Bonney Lake (there has been one commercial annexation), which has meant that there hasn't been much change. Undeveloped areas are perceived as bringing more revenues through development fees and impact fees. So, in the case of Bonney Lake, the annexations haven't changed much. |
| Puyallup | They have not had much impact. Most of their annexations have been residential, not commercial. |
| Steilacoom | There have not been any, so no impacts |
| University Place | The impact of annexations has been negligible. The city did not carry out large annexations during this period. |

| | |
|----------------|---|
| | Prior to I-695 (passed in 2000), the incorporations of other cities reduced University Place's revenues through the loss of state equalization funds (which were financed through MVET). Since I-695, incorporations have had only minor impacts. |
| Spokane County | The county did lose some revenues due to the incorporation in 2003. However, they have been able to regain most of these revenues through contracts to provide services. The county has lost some revenues due to annexations (e.g., they lost a COSTCO), but the impacts have been only minor. |
| Fairfield | No impact. They have not had an annexation since 1986. |
| Medical Lake | Not really, since there have been no annexations in the period 1994 to 2003. |
| Spokane Valley | The City of Spokane Valley just incorporated in 2003. |
| Yakima County | Annexations do not have much impact on the county's general fund – but they do impact the road fund because of loss of property taxes. |
| Granger | The city has only annexed vacant land. That has increased property tax revenues a little. |
| Harrah | We have seen 28 new residences on the 8 annexed acres. This has brought about increase in utilities and property taxes, which has been helpful. The developer put in modular homes (not mobile, but still modular), which created some tension in the community. Modular homes are less valuable in terms of property tax. If we see more growth, we will need to renovate our wastewater treatment. We are currently close to capacity on our wastewater treatment plant. There is not much available land for growth in Harrah and a limited amount for annexation because much adjacent land is tribal land. |
| Toppenish | There has been no significant impact because Toppenish has had no significant annexations from 1994 to 2003. |
| Yakima | They have increased their revenues, via sales and property taxes largely related to residential development. They have a careful process of evaluating the revenues and expenses of particular annexations, and typically seek to annex land that has become 75% urbanized (based on value). They use a 7-point test that needs to be defended before the Boundary Review Board established under the GMA. Their time horizon for doing this analysis is 2 or 3 years. |

| | |
|----------------|---|
| | Q3 - Impact of Annexation / Incorporations on Expenditures |
| Clarkston | No significant changes |
| Clallam County | Annexations to date have not been large enough to have major impacts. There have been some reductions in law enforcement needs (though not enough to allow reduction in staff) and small reductions in county roads. The impacts on the county budget have been negligible. |
| Forks | Again, very little impact |
| Port Angeles | The pending annexation will have a large impact on expenditures. They will need to spend \$5.3 million on utility infrastructure investments. |
| Sequim | So far, just utility and street maintenance |
| Clark County | County thought that it would have to reduce the Sheriff's Department by 30 deputies due to the 1997 Vancouver annexation. However, revenue growth was strong enough from growth in the county that the county only had to reduce by 10 deputies. Now, it seems that cities are mainly annexing undeveloped land for future expansion. That really has little revenue or expenditure impact on the county. |
| Battle Ground | We have increased the number of police officers. Utilities have remained pretty neutral. Overall, the changes in cost have been proportionate to the growth experienced. |
| Camas | Impacts to date have been minor. The residential annexation in 2004 (mentioned above) did not have a large impact on expenditures because services were already being provided through a contract (and the contract did not cover the full cost of the services). |

| | |
|------------------|--|
| Vancouver | The City of Vancouver's expenditures increased. The largest impact is on the law and justice services followed by the natural resources and transportation. |
| Washougal | The rapid residential growth has increased the costs of providing fire and police services, and the city has had to increase staff in the planning department. |
| Yacolt | (Not applicable) Must not have had any annexations |
| Pierce County | The county hasn't experienced much of an impact on expenditures from the three incorporations until last year. The three new cities all contracted with Pierce County to provide services like police services and road maintenance. The charges and fees they pay for these services have offset the revenue losses until recently. In 2004, Lakewood decided to start its own police force. This reduced charges the county receives for policing, but there will also be a reduction in expenditures for that as well. |
| Bonney Lake | We have increased the number of police officers, and there has been a slight increase in public works and some expenses from required one-time fees, like conducting a census after annexation. We have conducted extensive research prior to annexing to make sure that we can handle changes. There are some issues with water supply and costs because Bonney Lake has a contract with Tacoma for water. |
| Puyallup | <p>They have increased expenditures. The annexed areas typically had lower levels of services under the county, and the city had to spend to bring the levels up.</p> <p>The impact on expenditures is typically larger (somewhat) than the increase in revenues, but the city still carries out the annexations in order to simplify and consolidate the provision of services. A typical example is the case of pocket county-islands within the city. This complicates the provision of police, fire and street services (it can be confusing to police and firemen).</p> <p>Unlike some jurisdictions, Puyallup does not contract to provide services to outlying areas.</p> |
| Steilacoom | There have not been any, so no impacts |
| University Place | No. |
| Spokane County | There have not been substantial impacts, so far, because they have been able to contract for services. They have had to reduce staff in parks and planning in a few cases. |
| Fairfield | Not applicable. No annexations. |
| Medical Lake | |
| Spokane Valley | The City of Spokane Valley just incorporated in 2003. |
| Yakima County | The west valley annexation resulted in the loss of two police officers. To annexed areas. But there was no impact on other gf-s services. Low interest rate loans from public works trust fund helped compensate for losses in the road fund. Rad fund projects have still been delayed. |
| Granger | Annexing vacant land hasn't added much to expenditures. The future cost of infrastructure in those areas is a concern. |
| Harrah | Expenditure changes haven't been substantial. We haven't increased the police, though we might like to. We contract our police through Yakima county police department. We cannot financially afford to increase police. If there are <i>more</i> annexations, we will need to update wastewater treatment. Interesting side note – about four or five years ago, the city had to DE-ANNEX property because of our finances. We could not afford road maintenance. |
| Toppenish | There has been no significant impact because Toppenish has had no significant annexations from 1994 to 2003. |
| Yakima | They have increased their costs, primarily to serve residential areas. Direct cost increases include police, fire, and public works. They incur indirect costs due to annexations such as Human Resources, Legal, Finance, Animal Control, permitting, etc.; |

| | Q4 – General Response to factors other than annexations |
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| Clarkston | Extremely important |
| Clallam County | (Not returned as checked in their questionnaire) |
| Forks | Not checked |
| Port Angeles | No response |
| Sequim | Extremely important |
| Clark County | Extremely important |
| Battle Ground | No response |
| Camas | No response |
| Vancouver | No response |
| Washougal | No response |
| Yacolt | No response |
| Pierce County | No response |
| Bonney Lake | No response |
| Puyallup | No response |
| Steilacoom | Extremely important |
| University Place | No response |
| Spokane County | No response |
| Fairfield | No response |
| Medical Lake | No response |
| Spokane Valley | No response |
| Yakima County | Initiative 747 and the repeal of the mvet have had a much bigger impact on our finances than annexations and incorporations. The general fund will lose \$25 million over a five-year period due to the initiatives; and the road fund will lose about \$10 million. |
| Granger | No response |
| Harrah | No response |
| Toppenish | No response |
| Yakima | No response |

| | Q4 – Impact of property tax changes (e.g. initiative 747) |
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| Clarkston | Somewhat important |
| Clallam County | Extremely Important |
| Forks | Somewhat Important |
| Port Angeles | Somewhat Important. Note (1): Initiative 747 has not had that much impact to date (it has not been binding), but it will likely have greater impact in the future. Property assessed values have not been increasing much, and they have been operating at statutory rate limits. |
| Sequim | Somewhat important |
| Clark County | Somewhat important I-747: This probably has had the greatest impact on county finances. Counties are primarily financed by property taxes. I-747 limited growth to one percent from six percent, a huge change. In addition, the one percent limit forces the levy rate down each year. That means that the levy rate that is applied to new construction gets lower each year. Eventually, the growth rate of property taxes for everything, including new construction will be close to one percent. This greatly constrains county revenues. |
| Battle Ground | Neutral/Somewhat Important– at first, this didn’t impact us, be we anticipate it will be more important in the future - (this is why two boxes are marked) |
| Camas | Extremely important (most important factor) |
| Vancouver | Extremely important |
| Washougal | Extremely important - they do not have a strong retail base and rely on property taxes; 747 has limited the ability to raise revenues |

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| Yacolt | Somewhat important |
| Pierce County | Extremely important This has had a big impact on county revenues. Pierce County has lost millions every year because of the initiative. It's not been put on the ballot to exceed the limits. |
| Bonney Lake | Very Important Has impacted Bonney Lake, but not as much as other places since many efforts have made to find other revenue sources. |
| Puyallup | Extremely important - limits revenues and, therefore, services |
| Steilacoom | Extremely important |
| University Place | Somewhat important (increases fell from 6% to 1%--the city has lost about \$150k per year) |
| Spokane County | Extremely Important (property taxes account for about 32% of revenues) |
| Fairfield | Extremely important - this has had a dramatic impact on rates |
| Medical Lake | Extremely important I-747: Medical Lake has experienced an increase in the value of residential property recently, but this happened after the passage of I-747. So, the city was not able to realize any significant increase in property tax levies. The mayor and city council have, with one exception, chosen to stick with the I-747 limits rather than voting to exceed them. |
| Spokane Valley | Extremely Important I-747: Restraints on property tax levy growth significantly affect city revenues. |
| Yakima County | See narrative |
| Granger | Extremely important |
| Harrah | Somewhat important |
| Toppenish | Somewhat important I-747. This has had some impact on Toppenish, but not as much perhaps as other jurisdictions. Property taxes aren't as important since the property tax base in Toppenish isn't as big as most other cities this size and there has been relatively slow growth in assessed value. |
| Yakima | Extremely important - negative |

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| | Q4 – Impact of elimination of MVET) |
| Clarkston | Extremely important |
| Clallam County | Somewhat important |
| Forks | Extremely important (This has hurt them badly) |
| Port Angeles | Extremely important Note (2): They have lost about \$300,000 in revenues due to the MVET reduction/elimination and it has been a struggle to balance their budget. They have not cut essential services, but they have cut employee benefits. This has made it more difficult to recruit staff and is causing them problems. |
| Sequim | Somewhat important |
| Clark County | Extremely important Repeal of MVET: Although counties received a much smaller part of MVET distributions than cities, it still had a significant impact on Clark County. In addition, the City of Vancouver shared some of their MVET distributions with the county – this also went away with MVET repeal. Although public health that had been funded through MVET was partially funded by the state, the state made public health funding a county mandate instead of a county and city mandate as it had been (theoretically) before MVET repeal. This has put more of a financial burden on the county. |
| Battle Ground | Somewhat important |
| Camas | Somewhat important |
| Vancouver | Extremely important |
| Washougal | Neutral - they were not eligible for sales tax equalization |
| Yacolt | Extremely important |
| Pierce County | Somewhat important While not as large of an impact as I-747 (because counties still |

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| | received a small proportion of MVET distributions) this loss did substantially affect road improvement funding. |
| Bonney Lake | Extremely Important--has impacted Bonney Lake, but not as much as other places since many efforts have made to find other revenue sources. |
| Puyallup | Extremely important |
| Steilacoom | Extremely important |
| University Place | Extremely important --the city lost about a third of their revenues |
| Spokane County | Extremely important |
| Fairfield | Extremely important - (695 and sales tax equalization have reduced revenues \$32k per year) |
| Medical Lake | Extremely important MVET elimination: This was probably the single biggest impact on the city. The city relied heavily on MVET distributions for fire and police and for sales tax equalization. There is essentially no retail activity in the city, so there is no retail sales tax base. Residents rely on the military base or Spokane for shopping. Elimination of MVET and to a lesser extent I-747 has led to significant budget cutbacks and elimination of 6 FTEs. This has caused a reduction in services. |
| Spokane Valley | Somewhat important MVET repeal: Although Spokane Valley was incorporated after repeal of MVET, it still would be nice to have the revenue for criminal justice, fire protection and transportation purposes. |
| Yakima County | See narrative |
| Granger | Extremely important |
| Harrah | Extremely important. Loss of sales tax equalization (retail sales in Harrah are very limited)--MVET was quite significant for Harrah |
| Toppenish | Extremely Important Toppenish was much more reliant on MVET distributions than property taxes. |
| Yakima | Extremely important - negative |

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| | Q4 – Impact of general population growth |
| Clarkston | Neutral |
| Clallam County | Neutral |
| Forks | Not Important |
| Port Angeles | Not important – have not had much population growth |
| Sequim | Neutral |
| Clark County | Extremely important General population growth: This has been very important to the county. The county has experienced a great deal of population growth. This has brought in more revenues but also increased expenditures. While this has mostly balanced out, population growth has had a huge impact on the county. This has happened partially because the area north of Vancouver has not been annexed and there has been a great deal of population growth there. |
| Battle Ground | Extremely important– this has been the most important factor |
| Camas | Somewhat important - they have had to cut back on activities and services |
| Vancouver | Extremely important |
| Washougal | Extremely important - have had about 400 housing starts a year |
| Yacolt | Neutral |
| Pierce County | Neutral This seems to have been pretty much a wash. Population growth has brought increased revenues but also increased expenditures. Revenues and expenditures have tended to more or less offset each other. |
| Bonney Lake | Very important we are growing fast; population has increased 40-50% over the past few years. |
| Puyallup | Not important, growth has been manageable |
| Steilacoom | Not important, they have not had any population growth |

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| University Place | Not very important: population growth is modest |
| Spokane County | Somewhat important |
| Fairfield | Not important – population stable |
| Medical Lake | Extremely important General Population Growth: While the population figures show little change in Medical Lake’s population, there has been a significant change in the non-institutional population. The population at Eastern States Hospital has declined, but this has been offset by general population growth within the city limits. Commuters from Spokane and from Fairchild make up a large part of this new population growth. |
| Spokane Valley | Extremely important |
| Yakima County | See narrative |
| Granger | Somewhat important |
| Harrah | Not important. don’t see pop growth as factor |
| Toppenish | Neutral Toppenish has had relatively little population growth since 1994. |
| Yakima | Not important – they have very little infill growth |

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| | Q4 – Scale – impact of other factors |
| Clarkston | No response |
| Clallam County | No response |
| Forks | No response |
| Port Angeles | No response |
| Sequim | No response |
| Clark County | Extremely important, see their response to Q5 |
| Battle Ground | No response |
| Camas | No response |
| Vancouver | Extremely important. Services already provided for Fire/Water/Sewer/Drainage |
| Washougal | No response |
| Yacolt | No response |
| Pierce County | Extremely important, See their response to #5 |
| Bonney Lake | No comments |
| Puyallup | None identified |
| Steilacoom | Extremely important. They lost one industrial plant, and that cost them significant revenue |
| University Place | No response |
| Spokane County | No response |
| Fairfield | No response |
| Medical Lake | No response |
| Spokane Valley | No response |
| Yakima County | See narrative |
| Granger | No response |
| Harrah | Somewhat Important Fire district contract has been very difficult financially. The city must pay ½ of property taxes on this. The city and property owners in the surrounding support much of the surrounding tribal areas fire protection because of the system of allocating this service and its cost. |
| Toppenish | Extremely Important. Toppenish is located on the Yakima Indian Reservation. This presents several problems. First, the Yakima Nation has been circumspect about growth in Toppenish and the other two cities on the reservation, Harrah and Wapato. Any expansion, annexations or economic development would have to be approved by the tribe. Second, Toppenish does not have certificated water rights. It applied to the state Department of Ecology for water rights and has been referred to the Yakima’s for certificated rights. Without certificated water rights the city couldn’t guarantee water to any economic development opportunities or residential expansions. Lack of water rights is a big deal. |

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| | Third, it seems that enrolled members of the Yakima Nation are exempt from sales tax. That represents a quite large base of retail sales that are not taxable. There doesn't seem to be any state law to support this, but the state Department of Revenue allows it. If those sales were taxable, Toppenish's sales tax revenue might increase by as much as one third. |
| Yakima | No response |

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| | Q5 - Other items that they consider important in considering local government finances |
| Clarkston | Clarkston has not seen any major changes in population or industry during this time period. Major factors have been changes in the property tax laws and the loss of MVET. |
| Clallam County | The Growth Management Act itself. The legislature has not addressed the revenue shifts caused by the Act. In rural counties, the Act is interpreted as restricting commercial activities. Cities are critical if a county tries to create a rural commercial zone. Counties do not have the ability to create revenues through commercial development. Counties are not allowed to charge utility taxes. Property taxes do not cover the costs of services, and sales taxes are limited. The Act is killing rural counties. |
| Forks | State and federal government regulations and unfunded mandates have hurt them. Jobs have been lost due to environmental regulations (spotted owl hurting logging, air quality regulations hurting shake and shingle mills), fishing regulations, and proposed closures of government installations (they had to fight to keep the coast guard from closing a local station). |
| Port Angeles | It has been difficult to comply with some state mandates (e.g., environmental mandates have forced them to raise sewer fees substantially). They need help acquiring funds for needed infrastructure projects (bridge repairs, roads). |
| Sequim | No response |
| Clark County | Unfunded state mandates have had a great impact on the county. Criminal justice costs related to legislation, the recently increased costs of indigent defense, the expense of complying with SEPA in county road building have all adversely impacted the county budget. Recent redistribution of mental health care funds is also a factor at both federal and state levels. |
| Battle Ground | A balanced tax base is very important. We are fortunate to have a balance between business, sales, and property taxes. |
| Camas | Cities should be given greater flexibility on how to use real estate excise tax revenues. They should be able to use these funds more for operations. This would help to supplant property tax limitations. They have had some difficulty competing with Oregon for business investments, because Oregon has more tools for attracting investments. There is a need for tax increment financing. |
| Vancouver | Annexations. Portland/Vancouver economy and growth. Increasing expenditures with revenues not keeping pace. Elimination of Business and Occupancy Taxes. Increase in the non-voted debt load. In 1997 the City started to provide Park Services in Vancouver and Clark County. |
| Washougal | Historical lows in interest rates have contributed to the housing boom. Oregon's tax structure has encouraged people to move to Washougal from Oregon. Being a border city, Washington's sales tax legislation constrains their ability to develop a retail base. It's too easy for their residents to shop in Oregon. |
| Yacolt | Insurance – both health and liability |
| Pierce County | Costs for employees, especially health insurance, have increased rapidly. Also, pension rates were raised by the state recently. |

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| Bonney Lake | The City of Bonney Lake is facing some huge changes in population, not just in terms of growth, but also in demographics. We have a whole new constituency, especially made up of new families. We don't have the infrastructure to accommodate these new families. We have one park – donated in the 1970s. We don't have support for our needs. There is no money for parks, for transportation, for streetlights. How do we build a city hall that holds all employees? How can we keep up with the growth in general? We have increased system development charges to raise funds. In addition, we are trying to develop a long-term plan on how to handle these issues. Recently, we applied for trust fund loans. |
| Puyallup | Employee health care costs have been increasing dramatically (15-20% a year). This has been the most serious factor affecting their budget. Rising health care costs have put pressure on capital expenditures and may limit service levels in the future. |
| Steilacoom | They have had significantly increased costs due to binding arbitration for policy and fire personnel costs. They have also had significant cost increases for medical benefits. |
| University Place | <p>They have been hurt by state unfunded mandates (restrictions and regulations). Examples include: the prevailing wage law (which they believe adds 20 percent to construction costs) and purchasing; bidding requirements (it is often cheaper to carry out work in-house, but the requirements prevent them from doing so); not enough grant funding is provided by the state to cover growth management planning; build able lands (they are required to inventory vacant/underdeveloped land and track and report to the state); density requirements; shoreline management regulations; water quality standards (storm water management regulations).</p> <p>Economic development and the need for tax increment financing</p> <p>Sales tax distribution—The point of sale distribution is not fair. The Streamlined Sales Tax should be passed to provide more equitable sales tax distribution to cities.</p> <p>Sales Tax Equalization Backfill—Pre-I695, the City received almost \$3 million per year. Now equalization backfill from the state only amounts to \$100k. Meanwhile, Sales Tax Equalization is still the law of the land—it's just not being funded.</p> <p>Land Assembly—give cities the same rights and abilities that ports have when it comes to land assembly.</p> <p>LID formation—The “assessment to benefit” test for LIDs makes it very difficult (often impossible) to form LIDs and fund much needed local improvements (sewers, roads, street lights, etc.).</p> |
| Spokane County | The major factors have been the loss of MVET and the limits on property taxes. State and court unfunded mandates have had important impacts. Incorporations have played a role, but these other factors have been more important. |
| Deer Park | Somewhat important, see q. 5 |
| Fairfield | <p>Sales tax equalization has hurt them.</p> <p>The cost of their law enforcement services contract with the county has increased dramatically (from \$10k to \$32k per year). This, coupled with declines in state criminal justice funds, is hurting them.</p> |
| Medical Lake | The most important factor is Eastern States Hospital. This state facility occupies about 50 percent of the area within the city limits. The state pays no property tax to the city on this area. It contracts with the city for fire protection, but does not have to pay of police services which cost the city several times the cost of fire protection. Also, Fairchild Air Base is only a few miles away. Military residents rely on the base for shopping. Commuters to Spokane and many local residents do their shopping in Spokane. As a consequence, there is practically no commercial development in the city. Last year a |

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| | grocery store was built, the first significant retail commercial construction in 20 years. Most of the city's retail sales tax base is derived from residential construction. |
| Spokane Valley | <p>The city and its elected officials are all new to running a city. We are looking at our options on both the revenue and expenditure side of the balance sheet. We have a lot of learning yet to do.</p> <p>One of the things we have noticed that significantly impacts our city is unfunded mandates from the state.</p> |
| Yakima County | The initiatives have been the big thing for us. Also, unfunded state mandates continue to place a burden on county finances. |
| Granger | Initiatives and referenda have had by far the biggest impact on Granger. In the wake of I-695 and I-747 we had to close the municipal swimming pool and cut back on employment and other services. However, the demand for services actually increased. People didn't understand that voting for the initiatives and referenda was going to reduce funding for things they want. |
| Harrah | The City of Harrah didn't see many changes in taxes or fees. We are now allocating a few more expenses to the sewer and water funds. It is the current expense or general government. The town utility tax in 2004 on sewer and water was increased from 6% to 12%. Utility fees have been increased slightly. |
| Toppenish | For Toppenish, the increased cost of providing services has typically exceeded revenue growth. That makes it hard just to maintain a steady level of services much less increase the level of services. Items like energy costs, fuel costs and health insurance costs have all been rising much more rapidly than revenues have been growing. This is probably true for all cities. |
| Yakima | <ul style="list-style-type: none"> • The strong agricultural base in the valley has had both positive and negative impacts on the local economy. It has been and remains a large economic driver in the area supporting both directly and in-directly related businesses. However, it is a seasonal and cyclical industry that keeps wages low and has minimized incentives for economic diversification in the past. • However, recently the city has experienced general growth of the local economy including diversification from traditional agriculture. They have had several call centers established, including one that moved to India. They are providing incentives for developments of this type (such as Renewal Community federal tax incentives and Section 108 HUD loans to help attract new capital investment. They are also gaining business (such as metal fabrication) in relation to waste remediation activity at Hanford. Their airport has had much more storage activity for Westside aircraft owners, who seek to take advantage of their dry climate. They have also had plastic mfg. develop, as well as tourist activity in relation to the growth of the wine industry. • Should the State Legislature as initially presented by the Department of Revenue in 2003 implement the Streamlined Sales Tax (SST), the City would likely lose critical sales tax revenues causing additional significant negative pressure on the City's ability to provide critical services to its citizens. • They gain some revenue from new construction that helps provide some relief to the revenue losses due to I747 and the loss of MVET. |

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| | Q6 - Have they considered annexations/incorporations but not done it due to expected costs? |
| Clarkston | No |
| Clallam County | Not Applicable City question—not relevant to counties |
| Forks | No |
| Port Angeles | No. If they only considered the costs, then they would not have went forward with the recent annexation. However, they consider the annexation as a long-term investment in economic growth that will generate long-term gains for the city. |
| Sequim | No |
| Clark County | Not Applicable, but the interview found: Politics seems to be a bigger factor to cities in Clark County than costs or revenues. Smaller cities may decide based on costs more than larger cities. Some of the bigger cities seem to have foregone annexation of some area with infrastructure that is below the standards of the city. Many of the smaller cities are engaged in annexing vacant land for future expansion. Also, the larger cities seem to have shifted to annexing vacant land as well because the new state annexation law makes it much harder to annex populated areas. |
| Battle Ground | We are currently considering delaying a proposed annexation to a future date due to costs. But, although we have discussed a delay, we haven't actually denied a particular annexation. |
| Camas | No |
| Vancouver | The City has considered cost of service provisions and has decided not to pursue because of these costs. |
| Washougal | No |
| Yacolt | No |
| Pierce County | Not Applicable |
| Bonney Lake | Yes. For some time now, the county has wanted us to annex a large area – one that is entirely residential. It is all developed but in substandard conditions that the city would have to update if we annexed. It would require updated sewer, roads, etc. We haven't done it because of these costs. |
| Puyallup | No. They also look at the benefits (e.g., easier provision of police, fire, and street services). |
| Steilacoom | Yes. They are more or less surrounded by other jurisdictions, but there is one area of unincorporated territory next to them that is entirely residential. They have not sought to annex this area because the cost of service provision would outweigh revenue gains. |
| University Place | Not applicable. (? Are they surrounded?) |
| Spokane County | Not Applicable |
| Fairfield | No. This has not been an issue. |
| Medical Lake | The city has tried to keep development with the urban growth area because of the cost of infrastructure. This has caused significant in filling within the city limits. However, development is beginning to spill outside the UGA and the city may do an annexation this year. The city, however, is remaining cautious and is trying to avoid situations that would necessitate large outlays for infrastructure outside the city limits. |
| Spokane Valley | We've only been incorporated for a couple of years, but there are some possibilities for annexations. Also, the city is looking at annexation policy since the county is considering revising the UGA. Some developers have vested rights in parcel that could end up in the new UGA and this would affect the city's ability to annex those areas. We are also in discussions with the county over the UGA and annexations because we would prefer to cooperate with the county on issues such as annexations, infrastructure, cost of providing services, etc. We'll be exploring those issues with the county in hopes of arriving at mutually beneficial policies and positions. |

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| Yakima County | Not applicable |
| Granger | No. All annexations with population have been done at the request of property owners in the annexation. We don't turn down anyone that wants to be annexed. |
| Harrah | No, not at this point. |
| Toppenish | No. |
| Yakima | No, as they assess the financial feasibility of an annexation well before it ever reaches high-level consideration by the city's legislative body. They do realize that there is political sensitivity associated with annexations and this could prevent an annexation option from being approved. The loss of revenue to the County following an annexation seems to promote a tension between City and County, which can interfere with sound planning. They feel as though the Legislature might help with these conflicts by better defining the roles of cities and counties, in terms of service standards and land use restriction differences in a county vs. a city. Some people want to remain in unincorporated areas, but want urban-area quality of services in these places. They do not support the county delivering services at this level, and feel that the legislature could clarify standards for service delivery in cities and unincorporated areas and assist in educating the public on the differences between rural (county) and urban (city) services and restraints. |

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| | Q7 - Use of Impact Fees |
| Clarkston | No |
| Clallam County | No. It has not been politically viable to do so. |
| Forks | Question not included in their questionnaire |
| Port Angeles | They do impose some modest impact fees. They try to keep the fees small so as to attract new businesses to the area. (Yet they checked no to all the categories supplied) In other entered: Items such as sidewalks |
| Sequim | Not imposed yet |
| Clark County | Clark County imposes #1, #2 and #3. The county has an agreement on impact fees with the City of Vancouver. Clark County just formed a metropolitan park district, too, that will automatically expand with the UGA. |
| Battle Ground | Streets/Roads <u> X </u> Parks/Open Space/Recreation facilities <u> yes </u> <u> X </u> No on the other categories, but this text was included: We have applied impact fees for fire, parks, and traffic. |
| Camas | Yes Streets/Roads <u> yes </u> Parks/Open Space/Recreation facilities <u> yes </u> School facilities <u> yes </u> Fire protection facilities in jurisdictions that are not part of a fire district <u> yes </u> Other <u> sewer/water </u> |
| Vancouver | The City has imposed impact fees and they have been used for both Streets/roads and Parks/Open Space/Recreation facilities acquisitions and development. |
| Washougal | Yes, fees are imposed Streets/Roads <u> Yes </u> Parks/Open Space/Recreation facilities <u> Yes </u> School facilities <u> Yes </u> Fire protection facilities in jurisdictions that are not part of a fire district <u> Yes </u> Other was not checked. |
| Yacolt | Yes, for school facilities |

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| Pierce County | Pierce County has impact fees for parks and recreation. This has worked very well for the county. Impact fees for school districts are also imposed if the school district asks for them. |
| Bonney Lake | Streets/Roads ____ Parks/Open Space/Recreation facilities ____ Yes__ X __ School facilities __ X No____ Fire protection facilities in jurisdictions that are not part of a fire district __No____ Other (no response)____ We have applied impact fees for traffic, parks, and schools (the money goes entirely to schools; none to us), updated storm water impact fees, water and sewer fees. |
| Puyallup | Yes. The fees have helped to defray the costs of growth. Streets/Roads ____ Yes (but only for one commercial area) Parks/Open Space/Recreation facilities ____ Yes____ School facilities ____ Yes____ Fire protection facilities in jurisdictions that are not part of a fire district __No____ Other (no response)____ |
| Steilacoom | Yes, for 3. schools. Needed to renovate/improve facilities. |
| University Place | Streets/Roads __Not in the past; they are considering doing so. Parks/Open Space/Recreation facilities ____ Yes____ School facilities ____No____ Fire protection facilities in jurisdictions that are not part of a fire district __No____ Other _____ |
| Spokane County | Not asked the question – interviewed before this question was added to survey form. |
| Fairfield | No. Do not impose these fees. |
| Medical Lake | Yes, Medical Lake has used impact for 2, 3 and 4. We like impact fees because they help to pay some of the costs for growth. Also, there's enough flexibility to allow the city to negotiate for facilities or amenities in lieu of the impact fees. |
| Spokane Valley | No. However, we are looking at ways to share the cost of development in the community. |
| Yakima County | No comment |
| Granger | No. We're looking at ways to pay for growth. Impact fees could be part of our development plan. |
| Harrah | Streets/Roads __Not in the past; they are considering doing so. Parks/Open Space/Recreation facilities ____ Yes____ School facilities ____No____ Fire protection facilities in jurisdictions that are not part of a fire district __No____ Other - no response here |
| Toppenish | No. Revenues would be exceedingly small since there has been very little development and little more is expected unless some of the significant issues get cleared up. |
| Yakima | No, but they are talking about it. The development community strongly opposes them and the city cannot afford to discourage growth and development, but they need to provide services and infrastructure upgrades necessitated by such development, so they are walking a fine line between using impact fees and providing these services/upgrades through other means. |
| | Q8: - Other Comments |
| Clarkston | None |
| Clallam County | No comments |
| Forks | State fiscal changes have been the most important factor affecting local government finances. The point of sale distribution of local sales taxes has hurt rural areas that do not |

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| | <p>have large retailers. There are great disparities between cities that have large retail centers and those that do not.</p> <p>Rural areas do not have the revenues needed to provide the services required by state mandates. The urban-rural split needs to be addressed. There is a net drain of resources away from rural areas. For example, the taxes from state timber do not stay in Forks.</p> |
| Port Angeles | No additional comments. |
| Sequim | None |
| Clark County | The fastest growing revenue source for Clark County is intergovernmental transfers in the form of grants from the state and federal governments. |
| Battle Ground | None |
| Camas | He is interested in the study and would like to receive the results. |
| Vancouver | No additional comments |
| Washougal | No additional comments |
| Yacolt | None |
| Pierce County | <p>(1) Cities have a tendency to cherry-pick when annexing. They like to annex areas with high revenues but small expenditures. Then the county is left with areas that have small revenues but significant expenditures associated with them. (2) Funding basis for counties compared to cities disadvantages counties. Cities can impose a municipal B&O tax and a utility tax to fund general fund activities. These are not available to counties. Counties would like to have the utility tax. (3) Changing sourcing on sales tax would help Pierce County and most other counties. (4) State funding for county delivery of services should be re-examined to see if the funding is at the appropriate levels.</p> |
| Bonney Lake | None |
| Puyallup | We should note that each jurisdiction is different—and not just in terms of the financial impacts or annexations. There are substantial political differences across cities with respect to attitudes towards growth. |
| Steilacoom | Feels that the Central Puget Sound region Growth Management Hearings Board is “out of control,” are legislating from the bench, by requiring at least 4 housing units per acre. This is pre-empting local legislative authority, with adverse impacts on the community and quality of life. These decisions should be made by local governments |
| University Place | None. |
| Spokane County | None |
| Fairfield | None |
| Medical Lake | <p>One of our most significant issues is provision of services to Eastern States Hospital. We can negotiate with them over provision of fire protection services. However, provision of police services costs several times more per year than provision of fire protections services and the city cannot negotiate with the hospital on them and does not get paid or reimbursed. Whenever a resident wanders off the hospital grounds the city police are called and we respond. However, we have a small police force and it takes the whole force to respond and still maintain services to the city. We don’t get anything from the state for doing this.</p> <p>Costs of providing services also increase rapidly because of costs like rapidly increasing health insurance premiums for city employees.</p> |
| Spokane Valley | The Legislature and initiative writers should be required to explain impacts of legislation on local governments to voters so that they can understand what will happen. Classic example is I-695. MVET might have been reformed in a satisfactory way rather than repealed entirely. |

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| Yakima County | It would be nice if someone could convince voters that you can get more services with less revenue. |
| Granger | No response |
| Harrah | The County Conference on Government in Yakima is very important for the small towns in the county. Often fiscal planning is very difficult, and can be expensive (in terms of hiring planner, etc). Without CCOG, it would be difficult to proceed with planning. Growth management planning is critical for small towns. Such planning – and related fees – are often not welcome by community residents. The GMA was crucial in bringing zoning ordinance to Harrah – this was something the city had hoped to do but residents had opposed it. |
| Toppenish | None |
| Yakima | <p>They feel Federal and State unfunded mandates have had significant negative fiscal impacts on the City. For example, recent standards for storm water regulations were driven by west side precipitation levels, which make no sense in Yakima where precipitation levels are 20% of Westside precipitation levels. In many cases these standards also drive up the cost of planning.</p> <p>They have tried to assist 2 school districts with their growth plan by providing the school districts with population changes based on new planned development within their district boundaries; however the school districts have stated that they are only allowed to base growth on estimates of births and deaths, and they are not allowed to include estimated populations associated with new subdivisions. This is not an effective way for schools to plan and prepare for future needs.</p> |