
COST OF COMMUNITY SERVICES OKANOGAN COUNTY, WASHINGTON

Prepared by
American Farmland Trust
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American Farmland Trust (AFT) is a private, nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.

NATIONAL OFFICE
1200 18th Street NW, Suite 800
Washington, DC 20036
(202) 331-7300
www.farmland.org

TECHNICAL ASSISTANCE SERVICES
One Short Street, Suite 2
Northampton, MA 01060
(413) 586-9330



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EXECUTIVE SUMMARY

At the request of the Methow Conservancy, American Farmland Trust (AFT) conducted a Cost of Community Services (COCS) study to find out the current net fiscal impact of existing land uses in Okanogan County. The study analyzes revenues and expenditures on a land use basis for fiscal year 2005 (year ending December 31). It examines revenues by land use and the financial demands of public services (e.g., public works, sheriff, planning, general government) and shows the cost of providing these services to residential, commercial and industrial, farm, forest, and open land use, as well as land not in private ownership.

The study focused on county and school budgets because they represent revenues and expenditures for the largest portion of government services provided to Okanogan County residents. **The COCS study in Okanogan County found that:**

- 86 percent of revenue in fiscal year 2005 was generated by residential land uses; 6 percent was generated by commercial and industrial land; 5 percent by farm, forest and open land; and 3 percent by other lands.¹
- 92 percent of county expenditures were used to provide services for residential land compared with 3 percent for commercial and industrial land, 2 percent for farm, forest and open land, and 1 percent for other lands.

In other words, for each \$1 of revenue received from residential properties in fiscal year 2005, Okanogan County spent \$1.06 providing services to those lands. For each \$1 from commercial and industrial land uses, the county spent 59 cents providing services; for each \$1 received from farm, forest and open land, the county spent 56 cents; and for each \$1 received from other lands, the county spent 62 cents.

¹ Tax-exempt lands including state, federal and tribal lands.

Residential land uses created a deficit of \$4.8 million, while the other three land use categories generated surpluses: \$2.2 million from commercial and industrial, \$2.1 million from farm, forest and open land, and almost \$1 million from other lands. While residential land use contributes the largest amount of revenue, its net fiscal impact is negative.

Farm, forest and open lands pay more in local tax revenues than they receive in services. Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, these properties contribute a surplus of revenue to pay for public services for residents of Okanogan County.

COCS Study Findings, Okanogan County

Okanogan County	FY 2005 Actual	Residential	Commercial and Industrial	Farm, Forest and Open	Other (1)
a) Total Revenues	\$ 93,233,134	\$ 80,369,617	\$ 5,397,482	\$ 4,913,609	\$ 2,552,427
b) Total Expenditures	\$ 92,748,834	\$ 85,230,492	\$ 3,177,039	\$ 2,771,549	\$ 1,569,754
Net contribution (a-b)	\$ 484,300	\$ (4,860,875)	\$ 2,220,443	\$ 2,142,060	\$ 982,673
Land use ratio*		\$1.00/ \$1.06	\$1.00 / \$0.59	\$1.00 / \$0.56	\$1.00/ \$ 0.62
(1) Includes state, federal and tribal land. *For each \$1 of revenue generated, the cost of services provided.					

INTRODUCTION

Okanogan County

Okanogan County is located in north central Washington and is bordered by Ferry County to the east, the Columbia River to the south, the Cascade Mountains to the west, and by British Columbia, Canada, to the north. The county covers 5,281 square miles, or more than 3 million acres, making it the largest county in Washington. While Okanogan County is approximately the size of a small state, only 30 percent of its land (see Table 1) is in private ownership due to the large amount of state, federal and tribal land.

Ownership	Acres	Percentage of Total Land
Private	953,301	27.95 %
City and County	2,280	0.07 %
Public Utility Districts	1,505	0.04 %
State	357,721	10.49 %
Federal	1,574,262	46.15 %
Tribal	485,695	14.24 %
Water Bodies	36,439	1.07 %
Total	3,411,203	100 %

The county population in 2005 was 39,600 with the largest city and town populations in Omak (4,685) and Okanogan (2,435). Other municipalities include Brewster, Conconully, Coulee Dam, Elmer City, Oroville, Pateros, Riverside, Tonasket, Twisp and Winthrop. About 60 percent (23,870) of the population resides in the unincorporated part of the county, with 40 percent (15,370) living in the incorporated areas.²

In 2004, the approximately 44,000 parcels of private property in the county had an assessed value of more than \$2 billion. Residential property made up the largest portion of this value:

- 16,545 residential properties (single and multi-family);
- 1,553 commercial properties;
- 73 manufacturing properties;

² 2005 Data Book, Washington State

- 3,585 agricultural properties not in “current use”³; and
- 22,274 properties under resource production and extraction, open space under current use assessment and undeveloped land.

The 2002 Census of Agriculture reported 1,486 farms⁴ in Okanogan County operating on 1,241,316 acres of farmland, or about 37 percent of the county’s total land. The average farm size was 835 acres with an average estimated market value of land and buildings of \$754,965. The market value of agricultural products sold was \$137.4 million in 2002. The leading products sold included fruits, tree nuts, and berries (\$116.5 million), cattle and calves (\$12.9 million), aquaculture (\$6.6 million) and other crops and hay (\$3.8 million). There were 15,992 farm workers with a total payroll of \$37.3 million.

Cost of Community Services Study

A COCS study is a case study analysis of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time of costs versus revenues based on current land use. COCS studies are based on actual budgets in a recent and discrete fiscal period. They are based on real numbers, making them different from traditional fiscal impact analyses, which are predictive and speculative. COCS studies show what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

At the request of the Methow Conservancy, American Farmland Trust (AFT) conducted a COCS study to determine the current net fiscal impact of existing land uses in Okanogan County, Washington. The goal of this COCS study is not to prescribe a course of action but to provide reliable financial data to help officials make informed planning decisions and to evaluate strategies to maintain a balance in the distribution of land uses in the future. By using a community’s own statistics and financial, land use and economic data, COCS studies help move public dialogue from speculation to projection—from emotion to analysis. AFT developed this low-cost fiscal analysis to contribute local knowledge to decisions about land use.

³ Current use taxation encourages landowners to keep acreage in farming, forestry and open space use by reducing land values. It assesses the value on the land’s current use rather than the land’s highest and best use.

⁴ A farm operation can contain several individually assessed parcels of land.

The process of conducting a COCS study is relatively straightforward. Local budgetary information is allocated to major land use categories. The study relies on budget and financial records and in-depth interviews with local government officials and budget managers to understand how revenues were generated and how appropriations were spent during a recent year.

AFT developed the COCS approach to investigate three common claims often heard at community meetings:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their “highest and best use”;
2. Agricultural land gets an “unfair” tax break when it is assessed at its actual use value for agriculture instead of at its potential use value for development; and
3. Residential development will lower property taxes by increasing the tax base.

While it is true that an acre with a new house generates more total revenue than an acre of farmland, this tells us little about a community’s fiscal balance. In areas where farming and forestry are important industries, it is especially relevant to consider the fiscal contributions of privately owned natural resource lands. Farm, forest and open lands generate less revenue than residential, commercial or industrial properties, but they require little public expenditure due to their modest demands for infrastructure and public services. COCS studies determine the *net* fiscal impact of land uses in the present by comparing total revenues to total expenditures to ascertain the overall contribution of different land uses.

There are three basic steps in conducting a COCS study:

1. Collect data: Obtain relevant reports and other financial records, interview officials, boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

The following section explains how the COCS study was conducted in Okanogan County.

COST OF COMMUNITY SERVICES STUDY IN OKANOGAN COUNTY

The COCS study focused on county and school services because they represent revenues and expenditures for the largest portion of government services provided to residents living in Okanogan County. The study covers services provided countywide and includes every parcel of land in the county but does not include city or town services and many special districts (irrigation, hospital, cemetery, etc.). An exception was made for services provided under contract agreements with county departments (police services under contract to towns and dispatch for ambulance and fire, for example). Analyzing municipal budgets by land use requires separate studies that are beyond the scope of this project. Since the municipalities are dominated by residential, commercial and industrial land use, their fiscal records primarily show revenues from those land uses and expenditures back to the same land. The services analyzed in the study represented an estimated 91 percent of the services as shown in the following table:

Table 2. Community Services in Okanogan County, WA		
Service	Cost in 2005	Percent of All Expenditures
Services Studied		
County Government	\$ 31,087,661	30.28 %
School Districts	\$ 61,661,173	60.07 %
Library District	\$ 999,696	0.97 %
Subtotal	\$ 93,748,530	91.32%
Services Not Studied		
Cemetery Districts	\$ 41,462	0.04 %
Hospital Districts	\$ 881,255	0.86 %
EMS Districts	\$ 693,966	0.68 %
Fire Districts	\$ 927,557	0.90 %
City Services (a)	\$ 6,360,276	6.20 %
Total All Services (b)	\$ 102,653,046	100.00 %
(a) Based on a review of property taxes and an assumption that property taxes are about one-third of revenues. (b) Several enterprise funds are not included in this analysis such as T.V., Irrigation, Water and Reclamation Districts.		

Eight school districts were included in the study: Brewster, Methow Valley, Nespelem, Okanogan, Omak, Oroville, Pateros and Tonasket. The Chelan, Coulee Dam, Douglas, Ferry (#309J) and Ferry (#50J) school districts also serve a few residents of Okanogan County. According to county assessor records, properties in Okanogan County contributing taxes to these school districts represent about 2 percent of the total county assessment. These districts were left out of the analysis due to the difficulty of determining the proportion of service costs provided by these school districts outside of the county. It was also assumed that a small number of students from other counties were enrolled in Okanogan County schools, thereby offsetting any service costs.

Before the study began, AFT contacted public officials to set up interviews, to understand local issues related to budgets, and to define land use categories. After a review of the county property tax classification system, four land use categories were defined for this study:

- **Residential** – property used for dwellings, *including farmhouses*, mobile homes, and rental units
- **Commercial and Industrial** – property actively used for business purposes other than agricultural or forestry, including retail and wholesale production
- **Farm, Forest and Open** – all agricultural and forest parcels, including those qualifying for reduced assessment under Washington’s Open Space Taxation Act⁵
- **Other** – tax-exempt properties including state, federal and tribal land.

Step One: Collect Data and Conduct Interviews

Interviews with county officials were conducted to obtain relevant information and collect necessary documents. The Okanogan County 2005 Annual Report provided actual dollars for services from all county departments and included current expense resources and special funds. The county’s report was reviewed to gain an understanding of the nature of services provided by county departments.

⁵ The Open Space Taxation Act, enacted in 1970, allows property owners to have their open space, farm and agricultural and timberlands valued at their current use rather than their highest and best use.

Information for both current expense and special funds during fiscal year 2005 was entered into spreadsheets and allocated by land use. Current expense funds cover general government departments including the assessor, auditor, planning and development, county clerk, courts, prosecuting attorney and sheriff. Special funds include veterans' relief, roads, noxious weeds, alcohol and drug abuse, infrastructure, emergency services, communications, and a number of public works functions. In addition, library and school district services were included in the analysis. The largest county service fund was education with expenditures of \$61.7 million.

Step Two : Allocate Revenues and Expenditures by Land Use

Officials were asked to provide records showing how revenue was generated by land use and to what extent each land use was served by the expenditure. This step involved allocating all fiscal year 2005 revenues and expenditures to the land use categories based on information gathered from reports and interviews. Appendix A of this report shows the allocation of all revenues and expenditures by land use for services provided in the county.

Revenues

Revenues under Okanogan County's current expense fund come from local, state and federal sources. Local sources include general property taxes, sales and use taxes, licenses and permits, charges for services, and fines and forfeits. State sources of revenue are primarily in the form of grants and payments in lieu of taxes (PILT). Federal sources of revenue mostly are grants dedicated to a specific purpose, such as a bulletproof vest program, meals for the jail or planning grants for stream preservation studies. Several federal agencies (Department of the Interior and Bureau of Land Management) also donated PILT revenue.

For the most part, specific revenues in the financial records were allocated to the land use that produced them. But, some items do not always have a clear land use connection and are allocated based on the overall land use profile of services by a department as determined during interviews. For example, a grant to pay for bulletproof vests was allocated by the land use percentage determined for services provided by the sheriff's department.

Business licenses and permits, public utility permits, hotel/motel taxes and franchise fees were some of the items assigned as commercial revenue. Permits, fees and licenses were also allocated by land use source. Marriage licenses, for example, were generated as residential revenue. State and federal government grants were allocated according to the type of program or land use that received the income because the revenue was provided to pay for specific services. For example, all federal and state funding for education was counted as residential revenue.

Another source of revenue is the local sales tax levied on products sold in the county. Though sales tax is generated from commercial land use, primarily county residents pay it, with businesses serving as pass-through agents. Sales tax is different from taxes or fees generated by a business out of operating expenses. However, it could be argued that without commercial establishments, there would be no sales tax revenue in the county. Based on a review of state sales tax records by business category, 43 percent of local sales tax revenues were attributed to residential land use, 53 percent to commercial and 1 percent to farm, forest and open.⁶

Property Taxes

Real and personal property taxes are collected for the general fund and a number of special funds and were allocated in the study based on a review of all property assessments. The breakdown of property tax revenues into land use classes was available from the assessor of property. The county's property categories and assessed values had to be attributed to the three tax paying land use categories identified in this study.

Residential – This category includes all single- and multi-family homes under Washington Department of Revenue (DOR) codes 11, 12, 13, 14, 18, and 19, as well as farmhouses. All homes were included in the residential category because of the nature of public service demands.⁷ Therefore, the value of houses on farm and forest properties is included in the residential category to correspond with services provided to homeowners separate from their agricultural business. The assessed value of these residences was

⁶ Washington State, Department of Revenue, Annual Sales and Use Tax Report for Okanogan County, 2005.

⁷ Farmhouses are a residential use demanding services similar to other residential properties. The residents of the house may go to school, require ambulance and police service, participate in local recreation, vote, buy licenses, go to court for domestic disputes, etc.

added to the residential category to determine the value of property taxes paid by “residential” properties.

Commercial and Industrial – This land use category included the total real property value of commercial and industrial properties (WA DOR codes 15-17, 21-39, and 41-79), as well as the value of personal property⁸ under the commercial and industrial categories.

Farm, Forest and Open – This category includes land classified under Washington DOR codes 81 to 99, including agricultural, resource extraction (fruit, storage, nurseries, truck farms, etc.), open space, current use assessment and undeveloped land.

Appendix B shows how land in Okanogan County is classified for assessment purposes and how all or a portion of the taxable value of each classification was adjusted to match land use categories used in this study. The land use contribution of tax revenues for all properties in the county resulted in the following:

- 69 percent from residential development
- 12 percent from commercial and industrial development
- 19 percent from farm, forest and open land

A road levy is also collected from the unincorporated portion of the county. The assessor’s office was asked to provide data showing only properties in the unincorporated area (see Appendix C). The property tax contributions for the road levy were:

- 75 percent from residential
- 4 percent from commercial and industrial
- 21 percent from farm, forest and open

Finding the proportion of property taxes paid from residential, commercial and industrial, and farm forest and open properties to the school districts in Okanogan County required a separate breakdown of assessed values from by the assessor’s office. Each school district varies in the amount of acreage, the total assessed value of the land, and has separate budgets and tax rates. Therefore, land use values and property taxes were calculated for

⁸ Personal property taxes are levied on temporary or moveable property, such as business furnishings, office machines, computers, equipment and telephones.

each district (see Appendix D for assessments by school district). Budgets for every school district were also obtained from the Washington State Auditor's office.

Expenditures

County officials and department heads were interviewed to determine how county expenditures should be allocated to the land use categories. Department heads gave an overview of their services and identified any reports (dispatch records, permit summaries, organizational charts) and other secondary sources of information. During the interviews, AFT explained what land uses were included in each of the COCS study classifications. Officials were asked which land use was served by each expenditure.

Several county service expenditures were clearly residential, such as housing rehabilitation, probation, mental health, drug and alcohol abuse, and emergency welfare. All education expenditures including operating, debt service and capital projects were attributed to residential land use. Tourism dollars were allocated to commercial land use. A large portion of County Extension services was allocated to farm, forest and open lands. Court expenses were allocated by reviewing case file statistics for Superior, District and Juvenile courts. Typically, tax-exempt properties are not included in a COCS study, however, a large portion of Okanogan County acreage is tax-exempt and these properties do provide some revenue for county services. When county departments identified some services to this category (police and planning, for example) a method of allocation was considered. For the most part, budget line items were allocated to more than one land use as described in the following sections.

Public Works and Roads

Local road and highway costs are one of the most difficult to allocate by land use. The many different uses and users of each road make it challenging to determine what percentage originates from residential, commercial/industrial, farm forest and open lands, or state, federal and tribal lands. A combination of data from the Washington Department of Transportation, local land use values and motor vehicle registration records were reviewed to gauge county road use. In 2004, Okanogan's 294 miles of roads (minor arterial, major collector, minor collector, local) registered over 277 million vehicle miles

traveled (VMTs).⁹ Motor vehicle registrations by class were obtained from the state Department of Revenue and sorted by residential (passenger, off-road vehicle, snowmobile, motor home, etc.), commercial and farm vehicles. The percentages of land use values by property class and motor vehicle registrations were combined and averaged to come up with land use allocations of 78.4 percent residential, 8.5 percent commercial and industrial and 13.1 percent farm, forest and open. Obviously, some of the road use is for travel to state, federal and tribal land, but without an in-depth traffic study, an amount of road service to those lands could not be determined. An estimated \$923,468 was paid into the county road fund from state and federal sources, so this amount was used as the service cost for the use of roads to tax-exempt land, with the remaining amount divided among the three tax paying land use categories.

Use of “Fallback” and “Administrative” Percentages

Even after extensive record searches, in a few cases it was not possible to attribute specific line items to the land use categories. For example, administrative salaries and public buildings serve the entire county in a general capacity. In this situation, either a land use fallback or general administrative breakdown was applied. The administrative percentages applied to revenue and expenditure line items equal the total land use percentages in the study. For example, if 70 percent of the expenditures were for residential services, then 70 percent of the county commission expenditure would be allocated to residential.

Administrative percentages were applied to the county clerk, commissioners, courthouse maintenance and capital projects, treasurer, treasurer’s operation and maintenance, civil service, and medical insurance reserve.

Step Three: Analyze Data and Calculate Ratios

The final step of the COCS study was to analyze the data gathered and evaluate the actual budgets on a spreadsheet. The dollar amount for each line item of the budget was allocated among the three land use categories. The amounts were entered for each line item, and total revenues and total expenditures were summed for each of the three land use categories.

⁹VMTs are length of road times number of average daily trips by road segment. National Highway Safety Administration, Highway Performance Monitoring System, 2004 data.

The total net surplus was calculated by comparing total revenues to total expenditures in each category. The county budget allocations are included as Appendix A. This information is also presented as ratios to show the actual expenditure for every dollar raised (see Table 3, Study Findings, on page 14). The findings were checked for accuracy and were shared with the Methow Conservancy for its review and comments, which were incorporated into the final report.

FINDINGS

In fiscal year 2005, Okanogan County residential land use generated \$80.4 million in revenues to cover residential land use expenditures of \$85 million. Comparing revenues to expenditures shows that residential land use had a \$4.9 million shortfall, which was covered by a \$2.2 million surplus from commercial and industrial properties; a \$2.1 million surplus from farm, forest and open land, and almost \$1 million from other lands.

Findings for Okanogan County are presented in Table 3 below. The first two rows of the table show the total dollar amount allocated to each land use for *revenues* and *expenditures*. The third row shows the *net contribution*, or net financial impact, for each land use, which was determined by comparing the revenues generated with the expenditures provided. The next row of *land use ratios* presents this same information in ratio form and offers a clear way to see how much each land use costs for each dollar of revenue it generates for the county.

The land use ratios show the costs required per \$1 of revenue generated in fiscal year 2005. For each \$1 of revenue received from residential properties, the county spent \$1.06 providing services. For each \$1 from commercial and industrial land uses, the county spent 59 cents, for each \$1 received from farm, forest and open land, the county spent 56 cents on services, and for each \$1 from other lands, the county spent 62 cents.

Okanogan County	FY 2005 Actual	Residential	Commercial and Industrial	Farm, Forest and Open Land	Other (1)
a) Total Revenues	\$ 93,233,134	\$ 80,369,617	\$ 5,397,482	\$ 4,913,609	\$ 2,552,427
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Land use ratio*		\$1.00/ \$1.06	\$1.00 / \$0.59	\$1.00 / \$0.56	\$1.00/ \$ 0.62
(1) Includes state, federal and tribal land. *For each \$1 of revenue generated, the cost of services provided.					

DISCUSSION

COCS studies provide a baseline of information to help local officials and citizens make informed land use decisions. They offer the benefit of hindsight to see the effect of development patterns to date. They also demonstrate the fiscal importance of privately owned land in farm and forest uses.

The ratios of revenue generated to cost of services found in Okanogan County are somewhat different from those of other COCS studies because of the inclusion of state, federal and tribal lands as a separate land use category. The residential ratio of \$1 of revenue to \$1.06 expenditure is lower than the national median of \$1.19. AFT has found a lower residential ratio to be typical in communities where the commercial and industrial land base is fairly small. The Okanogan commercial and industrial land use ratio of \$1 of revenue to 59 cents of expenditure is higher than the national median number of 29 cents. Roads were the highest expenditure under the commercial and industrial column at \$790,509. The additional cost can be explained by the fact that unincorporated areas, which are primarily residential and agricultural, are charged the \$2.5 million road levy, but the road expenditures are charged to all properties in the county—commercial properties contribute a low percentage (4 percent) of property taxes to county roads, but in this study they were assumed to use 8 percent of the service costs. The farm, forest and open ratio of \$1 to 56 cents is more than the national median of 37 cents, with road expenditures for this land use at \$1.2 million, or almost half of all the expenditures associated with farm, forest and open land. Due to the extensive road mileage and rural nature of Okanogan County, it's reasonable to assume that the higher ratio is correct.

The purpose of a COCS study is not to recommend one type of land use over another but rather to help a community determine the net fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process. Because the studies are descriptive, they should not be used to predict the impact of a single development or to project future costs of services created by new development. COCS studies are not designed to judge the value of one land use over another or to compare one type of new development to another.

The results of this study provide reliable financial information that demonstrates the importance of agricultural and forest lands to the fiscal balance of Okanogan County. It suggests that development of strategies to retain this land base for future agriculture would be a good long-term investment and that:

- Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, agricultural properties contribute a surplus of revenue to pay for public services for residents of Okanogan County.
- Taxes and other revenues from residential development do not cover all the public services residents receive from the county.
- Agricultural lands pay more in local tax revenues than they receive in services. A balance of land uses, including agricultural lands, is needed to provide adequate revenue to pay for these services. The findings of this study show the fiscal benefits that result from different land uses and provide factual information to help residents understand the delicate fiscal balance between taxes, other community revenues and the costs of public services.

With product sales of almost \$137.4 million in 2002, agriculture is an important part of the county economy. Any future efforts to preserve this land base and improve economic development that promotes this local industry will also yield greater fiscal revenues.

This information should be useful for Okanogan County leaders and residents when faced with land use decisions now and in the future. In addition to helping maintain fiscal balance, agricultural lands help sustain the local economy, contribute to economic diversity and rural character, and help shape the overall quality of life in the region.

APPENDICES

- A. Okanogan County Revenues and Expenditures**
- B. Assessed Value and Property Tax Calculation**
- C. Road Levy Calculation**
- D. Assessed Values by School District**

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
CURRENT EXPENSE RESOURCES											
Taxes											
001000	General Property Taxes	\$ 4,610,969	\$ 3,144,254	\$ 567,431	\$ 899,284	\$ -	assessor's data	68%	12%	20%	0%
001000	Timber Harvest Tax	\$ 66,634	\$ -	\$ -	\$ 66,634	\$ -	forest revenue	0%	0%	100%	0%
001000	Local Retail Sales Use Tax	\$ 1,438,857	\$ 599,304	\$ 829,777	\$ 9,776	\$ -	WA DOR, sales & use tax, 2005	42%	58%	1%	0%
001000	Local CJS Sales Use Tax	\$ 258,239	\$ 107,560	\$ 148,924	\$ 1,755	\$ -	WA DOR, sales & use tax, 2005	42%	58%	1%	0%
001000	Excise Taxes	\$ 53,215	\$ 36,288	\$ 6,549	\$ 10,379	\$ -	Assessor's data	68%	12%	20%	0%
001000	Interest & Penalty on Delinq. Tax	\$ 720,974	\$ 491,638	\$ 88,724	\$ 140,613	\$ -	Assessor's data	68%	12%	20%	0%
	Total Taxes	\$ 7,148,888	\$ 4,379,044	\$ 1,641,405	\$ 1,128,439	\$ -		61%	23%	16%	0%
Licenses & Permits											
001000	Business Licenses & Permits	\$ 1,240	\$ -	\$ 1,240	\$ -	\$ -	100 % commercial	0%	100%	0%	0%
001000	Non-Business Licenses & Permits	\$ 314,460	\$ 300,400	\$ 12,203	\$ 1,857	\$ -	Building dept. interview, and	96%	4%	1%	0%
	Total Licenses & Permits	\$ 315,700	\$ 300,400	\$ 13,443	\$ 1,857	\$ -		95%	4%	1%	0%
Intergovernmental Revenue											
001000	Bullet Proof Vest Program	\$ 3,768	\$ 2,929	\$ 486	\$ 335	\$ 18	sheriff's dept. %	78%	13%	9%	0.5%
001000	USDI/BLM PILT	\$ 911,519	\$ -	\$ -	\$ -	\$ 911,519	forest service payment	0%	0%	0%	100%
001000	Federal Grants										
001000	Jail: USDA/SI - Meals	\$ 21,830	\$ 21,830	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	P/A USDA Food Stamp Fraud	\$ 552	\$ 552	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Federal Lead Entity	\$ 12,667	\$ -	\$ -	\$ 2,631	\$ 10,036	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	Water: WRIA Stream Gauge	\$ 20,318	\$ -	\$ -	\$ 4,220	\$ 16,098	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	Water: Upper Colum. SRB planning	\$ 144,061	\$ -	\$ -	\$ 29,922	\$ 114,139	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	Haz Mat Grant	\$ 8,742	\$ -	\$ 8,742	\$ -	\$ -	100% commercial	0%	100%	0%	0%
001000	Gen: DCD-OCCAC (services)	\$ 126,035	\$ 126,035	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	CDBG: Housing Rehab.	\$ 115,874	\$ 115,874	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	CDBG: Planning	\$ 17,257	\$ 17,257	\$ -	\$ -	\$ -	planning dept. interview	100%	0%	0%	0%
001000	JUV: JAIBG	\$ 10,728	\$ 10,728	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	NWPCC SBP Methow	\$ 13,021	\$ -	\$ -	\$ 2,705	\$ 10,317	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	NWPCC SBP Okanogan	\$ 8,681	\$ -	\$ -	\$ 1,803	\$ 6,878	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	CLK: DSHS - Support Enf.	\$ 23,157	\$ 23,157	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	P/A DSHS - Support Enf.	\$ 168,234	\$ 168,234	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Homeland Security Grant	\$ 123,683	\$ 104,447	\$ 12,620	\$ 6,615	\$ -	communications	84%	10%	5%	0%
	Total Federal Grants	\$ 814,841	\$ 588,115	\$ 21,362	\$ 47,896	\$ 157,468		72%	3%	6%	19%
State Grants											
001000	P/A: Lg-Pros Salary SH	\$ 39,930	\$ 35,560	\$ 2,994	\$ 1,376	\$ -	PA department	89%	7%	3%	0%
001000	Sec. Of State Grant	\$ 19,032	\$ 19,032	\$ -	\$ -	\$ -		100%	0%	0%	0%
001000	Aud: DOL Postage	\$ 814	\$ 617	\$ 83.21	\$ 72.59	\$ 41.11	administrative %	76%	10%	9%	5%
001000	SHR: Training Commission	\$ 6,370	\$ 4,951	\$ 822	\$ 566	\$ 31	sherriff's dept. %	78%	13%	9%	0%
001000	WTR: WDFW Lead Entity	\$ 12,667	\$ -	\$ -	\$ 2,631	\$ 10,036	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	SHR: Litter Control	\$ 45,523	\$ 22,762	\$ 22,762	\$ -	\$ -	divided between res. & commerci	50%	50%	0%	0%
001000	WTR: Methow 2514	\$ 8,418	\$ -	\$ -	\$ 1,748	\$ 6,669	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	FCAAP Methow CFHMP	\$ 68,481	\$ -	\$ -	\$ 14,224	\$ 54,258	planning (acres, priv/non-private)	0%	0%	21%	79%
001000	JUV: CASA	\$ 4,956	\$ 4,956	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	CTED: Comp Plan Nat. Resources	\$ 11,666	\$ -	\$ -	\$ 2,423	\$ 9,243	planning (acres, priv/non-private)	0%	0%	21%	79%

APPENDIX A - REVENUES AND EXPENDITURES

Okanogan County, WA COCS

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
001000	CLK: DSHS - Support Enf.	\$ 6,631	\$ 6,631	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	JUV: At Risk Services	\$ 90,751	\$ 90,751	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	JUV: Jr Services	\$ 13,800	\$ 13,800	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	JUV: Firearm Enhancement	\$ 22,526	\$ 22,526	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	P/A: DSHS Support Enf.	\$ 79,560	\$ 79,560	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	AOC - printer replacement	\$ 6,655	\$ 5,770	\$ 692	\$ 194	\$ -	court %	87%	10%	3%	0%
	Total state grants	\$ 437,781	\$ 306,916	\$ 27,352	\$ 23,235	\$ 80,278		70%	6%	5%	18%
	In Lieu of Taxes & Impact Payments										
001000	SHR: Boating Safety Allocation	\$ 12,143	\$ 12,143	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Clerk's LFO Collections	\$ 14,086	\$ -	\$ 14,086	\$ -	\$ -	(legal financial obligation)	0%	100%	0%	0%
001000	County Assistance	\$ 256,097	\$ 194,162	\$ 26,172	\$ 22,832	\$ 12,931	administrative %	76%	10%	9%	5%
001000	State PILT	\$ 76,393	\$ -	\$ -	\$ -	\$ 76,393		0%	0%	0%	100%
001000	Criminal Justice - Counties	\$ 292,094	\$ 258,714	\$ 31,146	\$ 2,234	\$ -	superior court %	89%	11%	1%	0%
001000	Adult Court Costs	\$ 3,930	\$ 3,930	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Impaired Driving Safety	\$ 10,686	\$ 9,412	\$ 483	\$ 790	\$ -	MV registration %	88%	5%	7%	0%
001000	Autopsy Costs	\$ 14,911	\$ 14,911	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Liquor/Beer Excise Tax	\$ 34,611	\$ -	\$ 34,611	\$ -	\$ -	100% commercial	0%	100%	0%	0%
001000	Liquor Board Profits	\$ 65,080	\$ -	\$ 65,080	\$ -	\$ -	100% commercial	0%	100%	0%	0%
	Total In Lieu	\$ 780,031	\$ 493,272	\$ 171,579	\$ 25,856	\$ 89,324		63%	22%	3%	11%
	Intergovernmental Payments										
001000	D/C: City Courts	\$ 8,430	\$ 8,430	\$ 0	\$ -	\$ -	municipal court %	100%	0%	0%	0%
001000	Jury Source Cost	\$ 1,136	\$ 1,136	\$ 0	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	City Prosecution Costs	\$ 41,728	\$ 41,728	\$ 0	\$ -	\$ -	municipal court %	100%	0%	0%	0%
001000	SHR: USFS Forest Patrol	\$ 40,865	\$ -	\$ -	\$ -	\$ 40,865	federal forest payment	0%	0%	0%	100%
001000	SHR: USFS Fire Security	\$ 17,844	\$ -	\$ -	\$ -	\$ 17,844	federal forest payment	0%	0%	0%	100%
001000	WS: Marijuana Eradication	\$ 720	\$ -	\$ -	\$ -	\$ 720	on federal and state land	0%	0%	0%	100%
001000	SHR: Okanogan City PD	\$ 280,500	\$ 140,250	\$ 140,250	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	SHR: Twisp City Contract	\$ 168,991	\$ 84,495	\$ 84,495	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	SHR: Law Prot - Soso	\$ 960	\$ 480	\$ 480	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	SHR: Riverside Town PD	\$ 3,300	\$ 1,650	\$ 1,650	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	SHR: Concully Contract	\$ 23,614	\$ 11,807	\$ 11,807	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	SHR: City of Pateros Contract	\$ 32,500	\$ 16,250	\$ 16,250	\$ -	\$ -	split between res. & comm	50%	50%	0%	0%
001000	Jail: Booking Fee	\$ 77,627	\$ 77,627	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Jail: Booking/Board (Out of Co. Cities)	\$ 443,293	\$ 372,789	\$ 27,276	\$ 43,228	\$ -	jail %	84%	6%	10%	0%
001000	Jail: Social Sec. Admin.	\$ 3,600	\$ 3,600	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Jail: P/W Weed Pull	\$ 7,538	\$ 2,261	\$ -	\$ 5,277	\$ -	noxious weed %	30%	0%	70%	0%
001000	Jail: F/S Weed Pull	\$ 7,161	\$ -	\$ -	\$ -	\$ 7,161	forest service payment	0%	0%	0%	100%
001000	JUV: Other Juvenile Services	\$ 269	\$ 269	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	SHR: Other Dispatch Services	\$ 110,347	\$ 93,185	\$ 11,260	\$ 5,902	\$ -	dispatch records - sheriff	84%	10%	5%	0%
001000	SHR: WDFW Dispatching Contract	\$ 4,000	\$ 1,200	\$ -	\$ 1,200	\$ 1,600	sheriff's dept. interview	30%	0%	30%	40%
001000	Pest Control Clerical Services	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	service provided to ag lands	0%	0%	100%	0%
001000	Aud: P/H Acctg. Services	\$ 12,000	\$ 9,098	\$ 1,226	\$ 1,070	\$ 606	administrative %	76%	10%	9%	5%
001000	D/P P/H Services	\$ 6,834	\$ 5,181	\$ 698	\$ 609	\$ 345	administrative %	76%	10%	9%	5%
	Total Intergovernmental Payments	\$ 1,295,758	\$ 871,438	\$ 295,393	\$ 59,786	\$ 69,141		67%	23%	5%	5%

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
Charges for Services											
001000	Filing & Recording Fees	\$ 145,580	\$ 101,640	\$ 23,831	\$ 20,109	\$ -	court records	70%	16%	14%	0%
001000	Records Services	\$ 50,091	\$ 44,001	\$ 4,793	\$ 1,297	\$ -	court records	88%	10%	3%	0%
001000	Financial Services	\$ 289,609	\$ 254,175	\$ 11,703	\$ 23,731	\$ -	court records	88%	4%	8%	0%
001000	Sales (maps, pubs), Copying, Merch.	\$ 20,792	\$ 15,763	\$ 2,125	\$ 1,854	\$ 1,050	administrative %	76%	10%	9%	5%
001000	Data Processing	\$ 600	\$ 455	\$ 61	\$ 53	\$ 30	administrative %	76%	10%	9%	5%
001000	Other General Gov. Services	\$ 18,040	\$ 18,040	\$ -	\$ -	\$ -	100% res. (cand. filing, passports	100%	0%	0%	0%
001000	Public Safety	\$ 204,832	\$ 161,832	\$ 24,172	\$ 18,755	\$ 73	combination, sheriff, jail, courts	79%	12%	9%	0%
001000	Economic Environment	\$ 267,228	\$ 227,579	\$ 30,397	\$ 9,251	\$ -	combination, planning & courts	85%	11%	3%	0%
001000	Interfund Charges for Services	\$ 19,045	\$ 15,756	\$ 1,224	\$ 1,968	\$ 97	data processing, several depts.	83%	6%	10%	1%
	Total Charges for Services	\$ 1,015,817	\$ 839,242	\$ 98,306	\$ 77,019	\$ 1,250					
Fines and Forfeits											
001000	Superior Court	\$ 44,369	\$ 44,369	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Civil Penalties	\$ 1,448	\$ 1,276	\$ 66	\$ 107	\$ -	proof of MV Insurance	88%	5%	7%	0%
001000	Civil Infraction Penalties										
001000	D/C: Traffic Infrac Penalties	\$ 167,946	\$ 147,926	\$ 7,599	\$ 12,421	\$ -	MV registration %	88%	5%	7%	0%
001000	D/C: LEA/Snow Account	\$ 40	\$ 40	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	D/C: Non-Traffic Infraction	\$ 3,528	\$ 3,528	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Parking Infraction	\$ 250	\$ 125	\$ 125	\$ -	\$ -	split res. & commercial	50%	50%	0%	0%
001000	Criminal Traffic Misdemeanor Fines	\$ 103,182	\$ 90,882	\$ 4,668	\$ 7,631	\$ -	based on DMV registrations	88%	5%	7%	0%
001000	Criminal Non-Traffic Fines	\$ 54,112	\$ 54,112	\$ -	\$ -	\$ -	100 % residential	100%	0%	0%	0%
001000	Criminal Costs	\$ 162,364	\$ 162,364	\$ -	\$ -	\$ -	100 % residential	100%	0%	0%	0%
	Total Fines and Forfeits	\$ 537,239	\$ 504,622	\$ 12,458	\$ 20,159	\$ -					
Miscellaneous Revenue											
001000	Interest Earnings	\$ 500,004	\$ 347,942	\$ 58,088	\$ 56,247	\$ 37,727	general inv., courts, road fund, et	70%	12%	11%	8%
001000	Rents, Leases & Concessions	\$ 23,952	\$ 20,289	\$ 1,535	\$ 2,000	\$ 127	DNR, corrections, PA	85%	6%	8%	1%
001000	Private Contributions	\$ 74,019	\$ 74,019	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
001000	Other Miscellaneous	\$ 44,558	\$ 23,486	\$ 19,862	\$ 1,210	\$ -		53%	45%	3%	0%
	Total Miscellaneous	\$ 642,533	\$ 465,737	\$ 79,485	\$ 59,457	\$ 37,855					
001000	PWTF Planning Loan	\$ 575,981	\$ 487,927	\$ 88,054	\$ -	\$ -	planning department, infrastru	85%	15%	0%	0%
001000	Insurance Recoveries	\$ 5,047	\$ 3,827	\$ 516	\$ 450	\$ 255	administrative %	76%	10%	9%	5%
	Total Non Rev. & other sources	\$ 581,029	\$ 491,754	\$ 88,570	\$ 450	\$ 255					
	Total Current Expense Resources	\$ 14,484,905	\$ 9,243,468	\$ 2,449,839	\$ 1,444,489	\$ 1,347,109					

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
SPECIAL FUNDS											
101000	Veteran's Relief										
	Real & Personal Prop Taxes	\$ 20,749	\$ 14,149	\$ 2,553	\$ 4,047	\$ -	assessor's data	68%	12%	20%	0%
	Timber Harvest Tax	\$ 294	\$ -	\$ -	\$ 294	\$ -	forest contribution	0%	0%	100%	0%
	Leasehold Excise Tax	\$ 13	\$ -	\$ 13	\$ -	\$ -	commercial revenue	0%	100%	0%	0%
	Total Veteran's Relief	\$ 21,055	\$ 14,149	\$ 2,566	\$ 4,340	\$ -					
102000	Road Fund										
	Road Levy	\$ 2,554,648	\$ 1,924,795	\$ 92,739	\$ 537,114	\$ -	assessor's data - unincorporated	75%	4%	21%	0%
	Priv. Timber Harvest Tax	\$ 51,253	\$ -	\$ -	\$ 51,253	\$ -	forest revenue	0%	0%	100%	0%
	Leasehold Excise Tax	\$ 8,727	\$ -	\$ 8,727	\$ -	\$ -	commercial revenue	0%	100%	0%	0%
	Public Utility Permits	\$ 4,737	\$ -	\$ 4,737	\$ -	\$ -	commercial revenue	0%	100%	0%	0%
	Franchise Fees	\$ 2,550	\$ -	\$ 2,550	\$ -	\$ -	commercial revenue	0%	100%	0%	0%
	Street & Curb Permits	\$ 5,626	\$ 5,626	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
	Federal Forest - Title III	\$ 909,716	\$ -	\$ -	\$ -	\$ 909,716	federal forest revenue	0%	0%	0%	100%
	Taylor Grazing Act	\$ 5,649	\$ -	\$ -	\$ -	\$ 5,649	federal revenue	0%	0%	0%	100%
	ISTEA - STP (S)	\$ 1,201,446	\$ 942,225	\$ 101,732	\$ 157,489	\$ -	road %	78%	8%	13%	0%
	RTPO Special Studies Grant	\$ 10,000	\$ 7,842	\$ 847	\$ 1,311	\$ -	road %	78%	8%	13%	0%
	Rural Arterial Program	\$ 292,301	\$ 229,235	\$ 24,751	\$ 38,316	\$ -	road %	78%	8%	13%	0%
	CAPA Arterial Program	\$ 443,700	\$ 390,809	\$ 20,075	\$ 32,816	\$ -	MV registration %	88%	5%	7%	0%
	Motor Vehicle Fuel Tax	\$ 3,078,442	\$ 2,928,033	\$ 150,409	\$ -	\$ -	MV registration % (ag.exempt)	95%	5%	0%	0%
	State (Game, DNR, etc.)	\$ 609	\$ -	\$ -	\$ -	\$ 609	state land revenue	0%	0%	0%	100%
	Cities and Towns	\$ 34,629	\$ 17,314	\$ 17,314	\$ -	\$ -	split evenly between res/comm	50%	50%	0%	0%
	Other Local Governments	\$ 7,092	\$ 3,546	\$ 3,546	\$ -	\$ -	split evenly between res/comm	50%	50%	0%	0%
	Transportation Fees (plats, maps, sig)	\$ 16,184	\$ 8,092	\$ 8,092	\$ -	\$ -	split evenly between res/comm	50%	50%	0%	0%
	Investment Interest	\$ 6,200	\$ 4,400	\$ 305	\$ 837	\$ 658	dept. administrative %	71%	5%	13%	11%
	Miscellaneous (rentals, signs)	\$ 64,387	\$ 45,694	\$ 3,167	\$ 8,690	\$ 6,836	dept. administrative %	71%	5%	13%	11%
	Total Road Fund	\$ 8,697,896	\$ 6,507,611	\$ 438,991	\$ 827,825	\$ 923,468					
103000	Noxious Weed Control										
	Weed Control Assessment	\$ 202,184	\$ 58,420	\$ 5,741	\$ 96,029	\$ 41,993	dept. interview & land use calc.	29%	3%	47%	21%
	Cooperative Forestry Assistance Act	\$ 8,141	\$ -	\$ -	\$ -	\$ 8,141	federal contribution	0%	0%	0%	100%
	Cooperative Weed Management	\$ 1,137	\$ 341	\$ -	\$ 796	\$ -	department interview	30%	0%	70%	0%
	MSU Weed Management	\$ 694	\$ 208	\$ -	\$ 486	\$ -	department interview	30%	0%	70%	0%
	DOT/Weeds Cross Borders	\$ 18,578	\$ 5,574	\$ -	\$ 13,005	\$ -	department interview	30%	0%	70%	0%
	DNR PILT	\$ 30,710	\$ -	\$ -	\$ -	\$ 30,710	state land payment	0%	0%	0%	100%
	State PILT	\$ 6,142	\$ -	\$ -	\$ -	\$ 6,142	state land payment	0%	0%	0%	100%
	Hand Pull Service Fees	\$ 6,961	\$ 2,088	\$ -	\$ 4,873	\$ -	department interview	30%	0%	70%	0%
	BIA Weed Control Fees	\$ 20,951	\$ -	\$ -	\$ -	\$ 20,951	federal land payment	0%	0%	0%	100%
	Total Noxious Weed	\$ 295,498	\$ 66,631	\$ 5,741	\$ 115,188	\$ 107,937					
104000	Mental Health										
	Real & Personal Property	\$ 45,232	\$ 30,844	\$ 5,566	\$ 8,822	\$ -	assessor's data	68%	12%	20%	0%
	Timber Harvest Tax	\$ 648	\$ -	\$ -	\$ 648	\$ -	forest contribution	0%	0%	100%	0%
	Leasehold Excise Tax	\$ 6	\$ -	\$ 6	\$ -	\$ -	commercial	0%	100%	0%	0%
	Total Mental Health	\$ 45,886	\$ 30,844	\$ 5,573	\$ 9,469	\$ -					

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage				
105000	Developmental Disabilities											
	Real & Personal Property	\$ 10,190	\$ 6,948	\$ 1,254	\$ 1,987	\$ -	assessor's data	68%	12%	20%	0%	
	Timber Harvest Tax	\$ 146	\$ -	\$ -	\$ 146	\$ -	forest contribution	0%	0%	100%	0%	
	Leasehold Excise Tax	\$ 1	\$ -	\$ 1	\$ -	\$ -	commercial	0%	100%	0%	0%	
	State Grant, DSHS: Other Services	\$ 214,414	\$ 214,414	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
	State Grant - Family Support	\$ 4,698	\$ 4,698	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
	State Grant - Real Choice	\$ 45,476	\$ 45,476	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
	Total Developmental Disabilities	\$ 274,925	\$ 271,536	\$ 1,255	\$ 2,133	\$ -						
106000	County Drug Control	\$ 2,044	\$ 2,044	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
107000	Alcohol/Drug Abuse											
	Federal Grants	\$ 100,227	\$ 100,227	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
	State Grant	\$ 137,529	\$ 137,529	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
	Liquor Tax Profit - Cities	\$ 3,802	\$ -	\$ 3,802	\$ -	\$ -	commercial	0%	100%	0%	0%	
	Total Alcohol/Drug	\$ 241,558	\$ 237,756	\$ 3,802	\$ -	\$ -						
108000	Law Library	\$ 8,934	\$ 7,745	\$ 928	\$ 261	\$ -	court percentage	87%	10%	3%	0%	
109000	Jail Commissary											
	Rents, Leases, Concessions	\$ 36,989	\$ 31,106	\$ 2,276	\$ 3,607	\$ -	jail %	84%	6%	10%	0%	
	Private Contribution	\$ 57,667	\$ 57,667	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
110000	Treasurer's O&M	\$ 53,775	\$ 40,770	\$ 5,496	\$ 4,794	\$ 2,715	administrative %	76%	10%	9%	5%	
111000	Probation Services	\$ 111,769	\$ 111,769	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%	
112000	County Fair	\$ 182,889	\$ 103,944	\$ 57,081	\$ 21,863	\$ -	dept. interview	57%	31%	12%	0%	
113000	Becca Bill Impact Fund	\$ 24,890	\$ 24,890	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%	
114000	Paths & Trails	\$ 15,741	\$ 13,865	\$ 712	\$ 1,164	\$ -	Motor vehicle %	88%	5%	7%	0%	
116000	Flood Control	\$ 37	\$ 37	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%	
117000	O.K. County Infrastructure Fund	\$ 381,336	\$ 162,732	\$ 215,072	\$ 3,531	\$ -	local ret. sales, distressed countie	43%	56%	1%	0%	
119000	Pest Control	\$ 80,758	\$ -	\$ -	\$ 80,758	\$ -	ag. tax, and grants	0%	0%	100%	0%	
120000	TSC-911 Communications											
	Switched Access line	\$ 138,596	\$ 117,408	\$ 21,188	\$ -	\$ -	res/comm lines	85%	15%	0%	0%	
	Wireless Access line	\$ 73,294	\$ 62,089	\$ 11,205	\$ -	\$ -	res/comm lines	85%	15%	0%	0%	
	WA: Military Dept./Operating	\$ 303,879	\$ 256,619	\$ 31,008	\$ 16,253	\$ -	dispatch communications %	84%	10%	5%	0%	
	Total TSC-911	\$ 515,769	\$ 436,115	\$ 63,401	\$ 16,253	\$ -		85%	12%	3%	0%	
121000	Emergency Services											
	Haz Mat grant	\$ 1,018	\$ -	\$ 1,018	\$ -	\$ -	commercial	0%	100%	0%	0%	
	Homeland Security/Grant	\$ 43,736	\$ 36,934	\$ 4,463	\$ 2,339	\$ -	dispatch communications %	84%	10%	5%	0%	
	DES Per Capita ASMT	\$ 20,477	\$ 20,477	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%	
	Total Emergency Services	\$ 65,232	\$ 57,412	\$ 5,481	\$ 2,339	\$ -						
122000	Sewer and Water	\$ 2,506	\$ 2,506	\$ -	\$ -	\$ -	residential users, interest on payn	100%	0%	0%	0%	
123000	Solid Waste Closure	\$ 380,572	\$ 322,391	\$ 58,181	\$ -	\$ -	residential/commercial revenues	85%	15%	0%	0%	
124000	Sheriff's Special Projects											
	State Grant - Traffic Safety Comm.	\$ 17,236	\$ 13,517	\$ 1,459	\$ 2,259	\$ -	MV registration %	78%	8%	13%	0%	
	Contributions from Private Sources	\$ 7,613	\$ 7,613	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%	
	Total Sheriff's Projects	\$ 24,849	\$ 21,130	\$ 1,459	\$ 2,259	\$ -						

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
125000	Parks & Recreation Fund	\$ 11,389	\$ 11,389	\$ -	\$ -		residential (snowmobile grant)	100%	0%	0%	0%
126000	Stadium /Tourism Fund	\$ 105,700	\$ -	\$ 105,700	\$ -		hotel/motel tax	0%	100%	0%	0%
127000	Agriplex										
	Motel/Hotel Transient Tax	\$ 70,467	\$ -	\$ 70,467	\$ -	\$ -	hotel/motel tax	0%	100%	0%	0%
	Interest	\$ 418	\$ -	\$ 418	\$ -	\$ -	interest on tax	0%	100%	0%	0%
	Agriplex Rentals	\$ 20,405	\$ 4,958	\$ 6,705	\$ 8,742	\$ -	dept. interview	24%	33%	43%	0%
129000	Crime Victim Compensation	\$ 43,132	\$ 43,132	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
130000	WSU Publication Fund	\$ 3,074	\$ 3,074	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
132000	Drug Task Force	\$ 226,504	\$ 174,868	\$ -	\$ 20,654	\$ 30,981	sheriff's department interview	0%	9%	14%	
134200	Capital Improvements Tax Fund	\$ 451,126	\$ 310,234	\$ 55,987	\$ 84,905	\$ -	1/4 % R.E excise tax	69%	12%	19%	0%
135000	DSHS Timber Passthrough	\$ 94,969	\$ -	\$ -	\$ 94,969	\$ -	medical ins. reserve	0%	0%	100%	0%
136000	Medical Insurance Reserve	\$ 1,826	\$ 1,384	\$ 187	\$ 163	\$ 92	administrative %	76%	10%	9%	5%
137000	Title III Environmental Projects										
	Federal Forest Excise Tax	\$ 136,510	\$ -	\$ -	\$ -	\$ 136,510	federal land	0%	0%	0%	100%
	Disposition of Fixed Assets	\$ 130,000			\$ 130,000		ask auditor?	0%	0%	100%	0%
138000	Berg Trust Fund	\$ 6,906	\$ 6,906	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
140000	Tourism/Marketing Fund	\$ 175,827	\$ -	\$ 175,827	\$ -	\$ -	hotel/motel lodging	0%	100%	0%	0%
141000	Affordable Housing Fund	\$ 66,342	\$ 66,342	\$ -	\$ -	\$ -	recording fees, fallback?	100%	0%	0%	0%
142000	County Homeless	\$ 29,600	\$ 29,600	\$ -	\$ -	\$ -	recording fees	100%	0%	0%	0%
150000	Lumbering Employees Trust										
	Investment Interest	\$ 2,039	\$ -	\$ -	\$ 2,039	\$ -	forest revenue	0%	0%	100%	0%
	FFA Concession Stand Donation	\$ 5,529	\$ -	\$ -	\$ 5,529	\$ -	agricultural revenue	0%	0%	100%	0%
195000	Trial Court Improvement	\$ 5,894	\$ 5,110	\$ 612	\$ 172	\$ -	courts %, AOC grant	87%	10%	3%	0%
201000	General Obligation Bond	\$ 855,208	\$ 588,116	\$ 106,135	\$ 160,956	\$ -	property tax fallback	69%	12%	19%	0%
405000	Solid Waste Enterprise										
	Operating Revenue - Gate Receipts	\$ 1,993,941	\$ 1,689,114	\$ 304,828	\$ -	\$ -	residential/commercial	85%	15%	0%	0%
	Miscellaneous revenue	\$ 1,664	\$ 1,409	\$ 254	\$ -	\$ -	residential/commercial	85%	15%	0%	0%
	Recycling activities	\$ 53,007	\$ 53,007	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Grant revenue	\$ 95,278	\$ 80,712	\$ 14,566	\$ -	\$ -	residential/commercial	85%	15%	0%	0%
	Solid waste tax	\$ 16,664	\$ 14,116	\$ 2,547	\$ -	\$ -	residential/commercial	85%	15%	0%	0%
	Investment interest	\$ 44,541	\$ 37,731	\$ 6,809	\$ -	\$ -	department percentage	85%	15%	0%	0%
406000	Mazama W.Q.P.S.	\$ 22,015	\$ 22,015	\$ -	\$ -	\$ -	residential, dept. interview	100%	0%	0%	0%
407000	Concully Sewer	\$ 82,278	\$ 28,797	\$ 53,481	\$ -	\$ -	res/comm, dept. interview	35%	65%	0%	0%
408000	Senior Sewer System	\$ 9,669	\$ 4,834	\$ 4,834	\$ -	\$ -	res/comm, dept. interview	50%	50%	0%	0%
409000	Seaton's Grove	\$ 12,386	\$ 12,386	\$ -	\$ -	\$ -	residential, dept. interview	100%	0%	0%	0%
504000	M.A.R.C.	\$ 71,571	\$ 54,262	\$ 7,314	\$ 6,381	\$ 3,614	administrative % (auditor's filings)	76%	10%	9%	5%
	Total Special Funds	\$ 16,368,449	\$ 11,768,148	\$ 1,784,688	\$ 1,610,295	\$ 1,205,318		72%	11%	10%	7%
	Total County Revenues	\$ 30,853,353	\$ 21,011,616	\$ 4,234,526	\$ 3,054,785	\$ 2,552,427		68%	14%	10%	8%
	Regional Library (taxes only)	\$ 999,696	\$ 681,700	\$ 123,024	\$ 194,972	\$ -	assessor's data	68%	12%	20%	0%

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
School Districts											
Brewster											
Local											
	Property Taxes	\$ 843,807	\$ 505,505	\$ 193,873	\$ 144,428	\$ -	assessor's data	60%	23%	17%	0%
	Timber Taxes	\$ 2,517	\$ -	\$ -	\$ 2,517	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 64,141	\$ 64,141	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 125,042	\$ 125,042	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 569,823	\$ 341,368	\$ 130,923	\$ 97,533	\$ -	assessor's data	60%	23%	17%	0%
	Capital Projects	\$ 1,334	\$ 799	\$ 307	\$ 228	\$ -	assessor's data	60%	23%	17%	0%
	Transportation Vehicle Fund	\$ 629	\$ 629	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 5,563,928	\$ 5,563,928	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 1,892,325	\$ 1,892,325	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 152,570	\$ 152,570	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 9,216,117	\$ 8,646,308	\$ 325,103	\$ 244,706	\$ -		94%	4%	3%	0%
Methow Valley											
Local											
	Property Taxes	\$ 1,065,498	\$ 768,562	\$ 76,248	\$ 220,688	\$ -	assessor's data	72%	7%	21%	0%
	Timber Taxes	\$ 3,251	\$ -	\$ -	\$ 3,251	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 140,059	\$ 140,059	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 122,338	\$ 122,338	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 586,590	\$ 423,117	\$ 41,977	\$ 121,495	\$ -	assessor's data	72%	7%	21%	0%
	Capital Projects	\$ 181,535	\$ 181,535	\$ -	\$ -	\$ -	assessor's data	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 78,634	\$ 78,634	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 3,478,536	\$ 3,478,536	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 378,005	\$ 378,005	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 201,220	\$ 201,220	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 6,235,666	\$ 5,772,006	\$ 118,225	\$ 345,434	\$ -		93%	2%	6%	0%
Nespelem											
Local											
	Property Taxes	\$ 17,573	\$ 10,913	\$ 1,011	\$ 5,649	\$ -	assessor's data	62%	6%	32%	0%
	Timber Taxes	\$ 271	\$ -	\$ -	\$ 271	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 45,746	\$ 45,746	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 18,270	\$ 18,270	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Capital Projects	\$ 11,564	\$ 11,564	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 2,803	\$ 2,803	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 1,252,680	\$ 1,252,680	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 1,363,482	\$ 1,363,482	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 2,712,389	\$ 2,705,458	\$ 1,011	\$ 5,920	\$ -					

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
Okanogan											
Local											
	Property Taxes	\$ 469,602	\$ 393,218	\$ 9,627	\$ 66,756	\$ -	assessor's data	84%	2%	14%	0%
	Timber Taxes	\$ 2,935	\$ -	\$ -	\$ 2,935	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 86,683	\$ 86,683	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 141,004	\$ 141,004	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 644,696	\$ 539,832	\$ 13,217	\$ 91,647	\$ -	assessor's data	84%	2%	14%	0%
	Capital Projects	\$ 9,267	\$ 9,267	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 1,256	\$ 1,256	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 6,041,880	\$ 6,041,880	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 1,596,304	\$ 1,596,304	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 161,097	\$ 161,097	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 9,154,723	\$ 8,970,541	\$ 22,844	\$ 161,338	\$ -		98%	0%	2%	0%
Omak											
Local											
	Local Property Taxes	\$ 1,106,192	\$ 709,370	\$ 254,591	\$ 142,231	\$ -	assessor's data	64%	23%	13%	0%
	Timber Taxes	\$ 4,438	\$ -	\$ -	\$ 4,438	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 276,000	\$ 276,000	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 171,534	\$ 171,534	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 372,018	\$ 238,564	\$ 85,620	\$ 47,833	\$ -	assessor's data	64%	23%	13%	0%
	Capital Projects	\$ 13,285	\$ 13,285	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 1,611	\$ 1,611	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 10,490,819	\$ 10,490,819	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 2,648,599	\$ 2,648,599	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 115,204	\$ 115,204	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 15,199,700	\$ 14,664,986	\$ 340,211	\$ 194,503	\$ -					
Oroville											
Local											
	Local Property Taxes	\$ 450,522	\$ 277,712	\$ 54,317	\$ 118,494	\$ -	assessor's data	62%	12%	26%	0%
	Timber Taxes	\$ 2,318	\$ -	\$ -	\$ 2,318	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 138,172	\$ 138,172	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 90,225	\$ 90,225	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 610,647	\$ 376,416	\$ 73,622	\$ 160,609	\$ -	assessor's data	62%	12%	26%	0%
	Capital Projects	\$ 8,584	\$ 8,584	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 1,477	\$ 1,477	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 4,201,452	\$ 4,201,452	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 1,030,274	\$ 1,030,274	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 6,533,670	\$ 6,124,311	\$ 127,938	\$ 281,421	\$ -					

APPENDIX A - REVENUES AND EXPENDITURES

Code #	REVENUES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
Pateros											
Local											
	Local Property Taxes	\$ 275,095	\$ 183,894	\$ 19,424	\$ 71,777	\$ -	assessor's data	67%	7%	26%	0%
	Timber Taxes	\$ 968	\$ -	\$ -	\$ 968	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 33,032	\$ 33,032	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 43,512	\$ 43,512	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 63	\$ 42	\$ 4	\$ 16	\$ -	assessor's data	67%	7%	26%	0%
	Capital Projects	\$ 4	\$ 4	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Transportation Vehicle Fund	\$ 26,477	\$ 26,477	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 2,030,885	\$ 2,030,885	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 342,008	\$ 342,008	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 118,562	\$ 118,562	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 2,870,606	\$ 2,778,416	\$ 19,428	\$ 72,761	\$ -					
Tonasket											
Local											
	Local Property Taxes	\$ 483,102	\$ 316,223	\$ 32,646	\$ 134,232	\$ -	assessor's data	65%	7%	28%	0%
	Timber Taxes	\$ 7,568	\$ -	\$ -	\$ 7,568	\$ -	forest revenue	0%	0%	100%	0%
	Local Support Nontax	\$ 259,402	\$ 259,402	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Assoc. Student Body	\$ 147,787	\$ 147,787	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Debt Service Fund	\$ 777,266	\$ 508,773	\$ 52,525	\$ 215,967	\$ -	assessor's data	65%	7%	28%	0%
	Transportation Vehicle Fund	\$ 1,772	\$ 1,772	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	State	\$ 6,307,808	\$ 6,307,808	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Federal	\$ 1,377,528	\$ 1,377,528	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Other	\$ 94,981	\$ 94,981	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Revenue	\$ 9,457,214	\$ 9,014,274	\$ 85,172	\$ 357,768	\$ -		95%	1%	4%	0%
	Total School Districts	\$ 61,380,084	\$ 58,676,301	\$ 1,039,931	\$ 1,663,852	\$ -		96%	2%	3%	0%
			95.60%	1.69%	2.71%	100.00%					
	ALL REVENUES	\$ 92,233,438	\$ 79,687,917	\$ 5,274,458	\$ 4,718,637	\$ 2,552,427		86%	6%	5%	3%
			86.40%	5.72%	5.12%	2.77%					

APPENDIX A - REVENUES AND EXPENDITURES

Okanogan County, WA COCS

Code #	EXPENDITURES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage					
	General Government												
001000	Communications, Copy Services	\$ (21,395)	\$ (16,221)	\$ (2,187)	\$ (1,907)	\$ (1,080)	administrative %	76%	10%	9%	5%		
002	County Agent												
	Agriculture	\$ 61,995	\$ 30,997	\$ -	\$ 30,997	\$ -	department interview	50%	0%	50%	0%		
	Youth Services	\$ 25,261	\$ 2,526	\$ -	\$ 22,735	\$ -	department interview	10%	0%	90%	0%		
003	Assessor	\$ 729,701	\$ 497,589	\$ 89,798	\$ 142,315	\$ -	land use data, interview	68%	12%	20%	0%		
004	Auditor												
	Administration	\$ 84,757	\$ 64,259	\$ 8,662	\$ 7,556	\$ 4,280	administrative %	76%	10%	9%	5%		
	Budgeting, Accounting	\$ 138,785	\$ 105,221	\$ 14,183	\$ 12,373	\$ 7,008	administrative %	76%	10%	9%	5%		
	Records	\$ 59,171	\$ 44,861	\$ 6,047	\$ 5,275	\$ 2,988	administrative %	76%	10%	9%	5%		
	Licensing	\$ 89,296	\$ 78,652	\$ 4,040	\$ 6,604	\$ -	MV registration %	88%	5%	7%	0%		
005	Planning & Development												
	Planning Division	\$ 316,139	\$ 183,204	\$ 33,062	\$ 27,351	\$ 72,522	department interview	58%	10%	9%	23%		
	Natural Resources												
	Methow 2514	\$ 13,025	\$ -	\$ -	\$ 2,705	\$ 10,320	department interview	0%	0%	21%	79%		
	Legends Resort	\$ 27,200	\$ 27,200	\$ -	\$ -	\$ -	department interview	100%	0%	0%	0%		
	Lead Entity 4296 (watershed)	\$ 9,477	\$ -	\$ -	\$ 1,968	\$ 7,509	department interview	0%	0%	21%	79%		
	DOE WRIA 49 Stream Gauging	\$ 16,878	\$ -	\$ -	\$ 3,506	\$ 13,372	department interview	0%	0%	21%	79%		
	Upper Columbia Reg. Sal. Recov	\$ 110,252	\$ -	\$ -	\$ 22,900	\$ 87,352	department interview	0%	0%	21%	79%		
	Sub-Basin Planning - Methow	\$ 173	\$ -	\$ -	\$ 36	\$ 137	department interview	0%	0%	21%	79%		
	Sub-Basin Planning - Okanogan	\$ 147	\$ -	\$ -	\$ 30	\$ 116	department interview	0%	0%	21%	79%		
	Shorelines Master Program	\$ 902	\$ 902	\$ -	\$ -	\$ -	department interview	100%	0%	0%	0%		
	PWTF Planning Loan	\$ 425,716	\$ 360,634	\$ 65,082	\$ -	\$ -	department interview	85%	15%	0%	0%		
	Planning Commission	\$ 1,504	\$ 945	\$ 164	\$ 115	\$ 279	department interview	63%	11%	8%	19%		
	Board of Adjustment	\$ 1,902	\$ 1,308	\$ 236	\$ 358	\$ -	department interview	69%	12%	19%	0%		
	Comprehensive Plan	\$ 131,800	\$ 90,638	\$ 16,357	\$ 24,806	\$ -	department interview	69%	12%	19%	0%		
	Natural Resources	\$ 41,549	\$ -	\$ -	\$ 8,630	\$ 32,919	department interview	0%	0%	21%	79%		
	GIS/E911 Addressing	\$ 111,660	\$ 94,590	\$ 17,070	\$ -	\$ -	department interview	85%	15%	0%	0%		
	Total Planning	\$ 1,208,323	\$ 759,420	\$ 131,972	\$ 92,404	\$ 224,527		63%	11%	8%	19%		
006	County Clerk	\$ 371,933	\$ 281,983	\$ 38,010	\$ 33,159	\$ 18,781	administrative %	76%	10%	9%	5%		
007	Commissioners	\$ 390,619	\$ 296,151	\$ 39,920	\$ 34,825	\$ 19,724	administrative %	76%	10%	9%	5%		
008	Coroner	\$ 24,209	\$ 24,209				residential	100%	0%	0%	0%		
009	Courthouse Maintenance	\$ 364,374	\$ 276,253	\$ 37,238	\$ 32,485	\$ 18,399	administrative %	76%	10%	9%	5%		
010	Disability Board	\$ 93	\$ 93				residential	100%	0%	0%	0%		
011	District Court	\$ 641,002	\$ 547,129	\$ 65,360	\$ 28,513	\$ -	district court %	85%	10%	4%	0%		
012	Equalization Board	\$ 2,568	\$ 1,751	\$ 316	\$ 501	\$ -	property fallback	68%	12%	20%	0%		
013	County Jail	\$ 1,833,853	\$ 1,542,186	\$ 112,838	\$ 178,829	\$ -	jail % (includes fleet expense - \$1	84%	6%	10%	0%		
014	Juvenile	\$ 1,136,157	\$ 1,136,157	\$ -	\$ -		100% residential	100%	0%	0%	0%		
015	Non-Departmental												
	General Government Services	\$ 1,224,077	\$ 1,098,091	\$ 67,096	\$ 37,596	\$ 21,294	residential (public def.) & admin. s	90%	5%	3%	2%		
	Soil & Water Conservation	\$ 5,431	\$ -	\$ -	\$ 5,431		agricultural service	0%	0%	100%	0%		
	Emergency Welfare	\$ 250,898	\$ 250,898	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		
	Aging & Adult Services	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		

APPENDIX A - REVENUES AND EXPENDITURES

Okanogon County, WA COCS

Code #	EXPENDITURES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
	Mental & Physical Health	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Desktop Software	\$ 73,216	\$ 55,510	\$ 7,482	\$ 6,527	\$ 3,697	administrative %	76%	10%	9%	5%
016	Prosecuting Attorney						need to do brief interview				
	Legal Services	\$ 757,513	\$ 674,604	\$ 56,805	\$ 26,104	\$ -		89%	7%	3%	0%
	Child Support Enforcement	\$ 226,669	\$ 226,669	\$ -	\$ -	\$ -	residential %	100%	0%	0%	0%
017	County Sheriff										
	General Administration	\$ 334,142	\$ 259,714	\$ 43,098	\$ 29,696	\$ 1,634	department interview	78%	13%	9%	0%
	Fleet Expense	\$ 127,733	\$ 99,281	\$ 16,475	\$ 11,352	\$ 625	department interview	78%	13%	9%	0%
	Investigation	\$ 1,834,725	\$ 1,265,804	\$ 370,528	\$ 198,394	\$ -	department interview	69%	20%	11%	0%
	Forest Patrol	\$ 70,536	\$ -	\$ -	\$ -	\$ 70,536	department interview	0%	0%	0%	100%
	Training	\$ 9,888	\$ 7,685	\$ 1,275	\$ 879	\$ 48	department interview	78%	13%	9%	0%
	Boating Safety	\$ 17,689	\$ 17,689	\$ -	\$ -	\$ -	department interview	100%	0%	0%	0%
	Traffic Safety	\$ 156,586	\$ 122,801	\$ 13,259	\$ 20,526	\$ -	department interview	78%	8%	13%	0%
	General Operations	\$ 25,514	\$ 19,831	\$ 3,291	\$ 2,267	\$ 125	department interview	78%	13%	9%	0%
	Homeland Security	\$ 410,416	\$ 346,586	\$ 41,878	\$ 21,952	\$ -	dept. interview - communications	84%	10%	5%	0%
	Total Sheriff	\$ 2,987,227	\$ 2,139,391	\$ 489,804	\$ 285,065	\$ 72,968		72%	16%	10%	2%
019	State Examiner - Auditing	\$ 61,078	\$ 46,307	\$ 6,242	\$ 5,445	\$ 3,084	administrative %	76%	10%	9%	5%
020	Superior Court	\$ 413,537	\$ 366,278	\$ 44,096	\$ 3,163	\$ -	superior court %	89%	11%	1%	0%
021	County Treasurer	\$ 309,359	\$ 234,543	\$ 31,615	\$ 27,580	\$ 15,621	administrative %	76%	10%	9%	5%
022	Civil Service Commission	\$ 23,270	\$ 17,642	\$ 2,378	\$ 2,075	\$ 1,175	administrative %	76%	10%	9%	5%
023	Building Permits	\$ 236,570	\$ 223,492	\$ 11,424	\$ 1,653	\$ -	0 includes transfer to vehicle reserv	94%	5%	1%	0%
024	Communications	\$ 376,919	\$ 285,763	\$ 38,520	\$ 33,603	\$ 19,032	administrative %	76%	10%	9%	5%
026	Central Services (Data Processing)	\$ 214,660	\$ 162,746	\$ 21,937	\$ 19,137	\$ 10,839	administrative %	76%	10%	9%	5%
027	Elections	\$ 254,088	\$ 254,088	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
	Total Current Expense	\$ 14,684,213	\$ 11,838,236	\$ 1,323,597	\$ 1,080,044	\$ 442,336		81%	9%	7%	3%

APPENDIX A - REVENUES AND EXPENDITURES

Okanogan County, WA COCS

Code #	EXPENDITURES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage			
Special Funds											
101000	Veterans' Relief	\$ 19,959	\$ 19,959	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
102000	Road Fund	\$ 10,259,281									
	Amount Paid by Tax-exempt Lands	\$ 923,468	\$ -	\$ -	\$ -	\$ 923,468	Road fund revenue	0%	0%	0%	100%
	Remaining Road Fund	\$ 9,335,812	\$ 7,321,538	\$ 790,509	\$ 1,223,765	\$ -	motor vehicle/ land use %	78%	8%	13%	0%
103000	Noxious Weed Control	\$ 305,010	\$ 88,131	\$ 8,661	\$ 144,867	\$ 63,350	department interview	29%	3%	47%	21%
104000	Mental Health	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
105000	Developmental Disabilities	\$ 258,335	\$ 258,335	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
106000	County Drug Control	\$ 1,400	\$ 1,400	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
107000	Alcohol/Drug Abuse	\$ 237,756	\$ 237,756	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
108000	Law Library	\$ 7,762	\$ 6,729	\$ 807	\$ 226	\$ -	court %	87%	10%	3%	0%
109000	Jail Commissary	\$ 69,659	\$ 69,659	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
110000	Treasurer's O & M	\$ 51,506	\$ 39,050	\$ 5,264	\$ 4,592	\$ 2,601	administrative %	76%	10%	9%	5%
111000	Probation Services	\$ 120,056	\$ 120,056	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
112000	County Fair	\$ 204,992	\$ 116,507	\$ 63,980	\$ 24,506	\$ -	department interview	57%	31%	12%	0%
113000	Becca Bill (Juvenile Services)	\$ 59,188	\$ 59,188	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
114000	Paths & Trails Reserve										
116000	Flood Control	\$ 852	\$ 852	\$ -	\$ -	\$ -		100%	0%	0%	0%
117000	Infrastructure Fund										
	Incubator Project	\$ 53,400	\$ -	\$ 53,400	\$ -	\$ -	100% commercial	0%	100%	0%	0%
	Professional Services	\$ 4,227	\$ 3,205	\$ 432	\$ 377	\$ 213	administrative %	76%	10%	9%	5%
	Building Security	\$ 76,530	\$ 66,345	\$ 7,952	\$ 2,233	\$ -	courts %	87%	10%	3%	0%
	Jail Remodel Phase III	\$ 327,942	\$ 275,784	\$ 20,178	\$ 31,980	\$ -	jail %	84%	6%	10%	0%
	Jail Re-Roof Project	\$ 34,437	\$ 28,960	\$ 2,119	\$ 3,358	\$ -	jail %	84%	6%	10%	0%
	Juvenile Re-Model	\$ 50,856	\$ 50,856	\$ -	\$ -	\$ -	100 % residential	100%	0%	0%	0%
	Courtroom Addition	\$ 202,697	\$ 173,012	\$ 20,668	\$ 9,016	\$ -	district court %	85%	10%	4%	0%
	Courthouse Re-roof project	\$ 306,726	\$ 232,547	\$ 31,346	\$ 27,345	\$ 15,488	administrative %	76%	10%	9%	5%
	Intergovernmental Services	\$ 615,695	\$ 300,668	\$ 300,668	\$ 14,358	\$ -	Pateros, Twisp, etc., stampede re	49%	49%	2%	0%
119000	Pest Control	\$ 68,892	\$ -	\$ -	\$ 68,892	\$ -	Insects, starlings	0%	0%	100%	0%
120000	TCS E-911 Communications	\$ 457,711	\$ 330,209	\$ 81,098	\$ 46,404	\$ -		72%	18%	10%	0%
121000	Emergency Services	\$ 98,041	\$ 70,731	\$ 17,371	\$ 9,940	\$ -		72%	18%	10%	0%
122000	Sewer & Water	\$ 1,305	\$ 1,305	\$ -	\$ -	\$ -	PW dept. interview	100%	0%	0%	0%
123000	Solid Waste Closure	\$ 1,271	\$ 874	\$ 158	\$ 239	\$ -	PW dept. interview	69%	12%	19%	0%
124000	Sheriff's Special Projects	\$ 46,135	\$ 35,859	\$ 5,951	\$ 4,100	\$ 226	department interview	78%	13%	9%	0%
125000	Parks & Recreation	\$ 31,204	\$ 31,204	\$ -	\$ -	\$ -		100%	0%	0%	0%
126000	Stadium/Tourism Fund	\$ 97,742	\$ 55,551	\$ 30,506	\$ 11,684	\$ -	department interview	57%	31%	12%	0%
127000	Agriplex										
	Cultural & Rec. Facilities	\$ 36,067	\$ -	\$ 18,033	\$ 18,033	\$ -	department interview	0%	50%	50%	0%
129000	Crime Victims' Compensation	\$ 46,917	\$ 46,917	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%
130000	WSU Public/Meeting Fund	\$ 318	\$ 318	\$ -	\$ -	\$ -	100% residential	100%	0%	0%	0%
132000	Drug Task Force	\$ 317,551	\$ 245,160	\$ -	\$ 28,957	\$ 43,435	sheriff's department interview	77%	0%	9%	14%
134200	Capital Improvements Tax	\$ 186,584	\$ 161,086	\$ 18,297	\$ 7,202	\$ -	admin. jail remodel, in custody co	86%	10%	4%	0%
135000	DSHS Timber Workers	\$ 3,009	\$ -	\$ -	\$ 3,009	\$ -	forest workers	0%	0%	100%	0%
136000	Medical Insurance Reserve	\$ 3,205	\$ 2,430	\$ 328	\$ 286	\$ 162	administrative %	76%	10%	9%	5%

APPENDIX A - REVENUES AND EXPENDITURES

Code #	EXPENDITURES	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other	Method of Allocation	Land Use Percentage					
137000	Title III Projects												
	Forest Range Land Education	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	public land	0%	0%	0%	100%		
	Similakameen Trail Connector	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	residential	0%	0%	0%	100%		
140000	Tourism Marketing												
	Methow Valley Sports Trail	\$ 29,044	\$ 29,044	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		
	Okanogan County Tourism	\$ 109,543	\$ -	\$ 109,543	\$ -	\$ -	commercial	0%	100%	0%	0%		
141000	Affordable Housing	\$ 196,821	\$ 196,821	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		
405000	Solid Waste Enterprise												
	Closure Operations	\$ 589,781	\$ 499,617	\$ 90,164	\$ -	\$ -	fallback	85%	15%	0%	0%		
	Transfer Operations	\$ 338,264	\$ 286,551	\$ 51,713	\$ -	\$ -	residential/commercial	85%	15%	0%	0%		
	Recycling Activities	\$ 105,176	\$ 89,097	\$ 16,079	\$ -	\$ -	residential/commercial	85%	15%	0%	0%		
	Moderate Risk Wastes	\$ 68,969	\$ 34,485	\$ 34,485	\$ -	\$ -	residential/commercial	50%	50%	0%	0%		
406000	Mazama W.Q.P.S.	\$ 22,506	\$ 22,506	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		
407000	Concully Sewer	\$ 93,866	\$ 32,853	\$ 61,013	\$ -	\$ -	residential/commercial	35%	65%	0%	0%		
408000	Senior Sewer Systems	\$ 11,374	\$ 5,687	\$ 5,687	\$ -	\$ -	residential/commercial	50%	50%	0%	0%		
409000	Seaton's Grove Water System	\$ 12,066	\$ 12,066	\$ -	\$ -	\$ -	residential	100%	0%	0%	0%		
504000	The M.A.R.C. Enterprise	\$ 68,820	\$ 52,177	\$ 7,033	\$ 6,136	\$ 3,475	admin. % (document preservator	76%	10%	9%	5%		
	Total Special Funds	\$ 16,403,448	\$ 11,731,083	\$ 1,853,442	\$ 1,691,505	\$ 1,127,418		72%	11%	10%	7%		
	Total County Government	\$ 31,087,661	\$ 23,569,319	\$ 3,177,039	\$ 2,771,549	\$ 1,569,754		76%	10%	9%	5%		
	Administrative % Calculation												
	Total Non Administrative Amount	\$ 27,784,726	\$ 21,065,177	\$ 2,839,492	\$ 2,477,083	\$ 1,402,974							
	Administrative %		75.82%	10.22%	8.92%	5.05%							
	% copied		0.7582	0.1022	0.0892	0.0505							
	Regional Library (taxes only)	\$ 999,696	\$ 999,696	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	School Districts												
	Brewster	\$ 9,044,929	\$ 9,044,929	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Methow Valley	\$ 5,747,260	\$ 5,747,260	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Nespelem	\$ 2,465,538	\$ 2,465,538	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Okanogan	\$ 9,355,507	\$ 9,355,507	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Omak	\$ 16,357,403	\$ 16,357,403	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Oroville	\$ 6,450,512	\$ 6,450,512	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Pateros	\$ 2,619,415	\$ 2,619,415	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Tonasket	\$ 9,620,609	\$ 9,620,609	\$ -	\$ -	\$ -		100%	0%	0%	0%		
	Total School Districts	\$ 61,661,173	\$ 61,661,173	\$ -	\$ -	\$ -	residential service	100%	0%	0%	0%		

SUMMARY

	Actual	Residential	Commercial/ Industrial	Farm, Forest, Open	Other					
Current Expense										
Revenue	\$ 14,484,905	\$ 9,243,468	\$ 2,449,839	\$ 1,444,489	\$ 1,347,109		64%	17%	10%	9%
Expenditure	\$ 14,684,213	\$ 11,838,236	\$ 1,323,597	\$ 1,080,044	\$ 442,336		81%	9%	7%	3%
Net (rev. minus expenditure)	\$ (199,308)	\$ (2,594,768)	\$ 1,126,242	\$ 364,445	\$ 904,773					
		1.28	0.54	0.75	0.33					
Special Funds										
Revenue	\$ 16,368,449	\$ 11,768,148	\$ 1,784,688	\$ 1,610,295	\$ 1,205,318		72%	11%	10%	7%
Expenditure	\$ 16,403,448	\$ 11,731,083	\$ 1,853,442	\$ 1,691,505	\$ 1,127,418		72%	11%	10%	7%
Net (rev. minus expenditure)	\$ (34,999)	\$ 37,065	\$ (68,754)	\$ (81,209)	\$ 77,900					
		1.00	1.04	1.05	0.94					
Total County										
Revenue	\$ 30,853,353	\$ 21,011,616	\$ 4,234,526	\$ 3,054,785	\$ 2,552,427		68%	14%	10%	8%
Expenditure	\$ 31,087,661	\$ 23,569,319	\$ 3,177,039	\$ 2,771,549	\$ 1,569,754		76%	10%	9%	5%
Net (rev. minus expenditure)	\$ (234,307)	\$ (2,557,703)	\$ 1,057,487	\$ 283,236	\$ 982,673					
		1.12	0.75	0.91	0.62					
Schools										
Revenue	\$ 61,380,084	\$ 58,676,301	\$ 1,039,931	\$ 1,663,852	\$ -		96%	2%	3%	0%
Expenditure	\$ 61,661,173	\$ 61,661,173	\$ -	\$ -	\$ -		100%	0%	0%	0%
Net (rev. minus expenditure)	\$ (281,089)	\$ (2,984,872)	\$ 1,039,931	\$ 1,663,852	\$ -					
		1.05	0.00	0.00	0.00					
All Services (county, library, schools)										
Revenue	\$ 93,233,134	\$ 80,369,617	\$ 5,397,482	\$ 4,913,609	\$ 2,552,427		86%	6%	5%	3%
Expenditure	\$ 92,748,834	\$ 85,230,492	\$ 3,177,039	\$ 2,771,549	\$ 1,569,754		92%	3%	3%	2%
Net (rev. minus expenditure)	\$ 484,300	\$ (4,860,875)	\$ 2,220,443	\$ 2,142,060	\$ 982,673					
Land Use Ratio		1.06	0.59	0.56	0.62					

APPENDIX B: ALLOCATION OF PROPERTY TAXES BY LAND USE

Okanogan County, WA

Real Property (FY 2005 values)			COCS Study Adjustments			
Category (land use code)	# of Parcels	Total Assessed Value	Residential	Commercial, Manufacturing	Farm, Forest, Open	Value Adjustments
Single family residence (11,14,18,19)	16,171	\$ 1,128,338,700	\$ 1,128,338,700	\$ -	\$ -	None
Multiple family residence (12,13)	374	\$ 43,939,500	\$ 43,939,500	\$ -	\$ -	None
Manufacturing (21-39)	73	\$ 10,174,600	\$ -	\$ 10,174,600	\$ -	None
Commercial (15-17, 41-79)	1,553	\$ 254,117,900	\$ -	\$ 254,117,900	\$ -	Includes hotels and motels (16)
Agricultural not in "Current Use" (81)	3,585	\$ 183,013,500	\$ 69,929,100	\$ -	\$ 113,084,400	Residential value moved
Other Real Property* (82-99)	<u>22,274</u>	<u>\$ 510,012,200</u>	<u>\$ 222,291,900</u>	<u>\$ -</u>	<u>\$ 287,720,300</u>	Residence and one-acre value moved to residential
Total Real Property	44,030	2,129,596,400	\$ 1,464,499,200	\$ 264,292,500	\$ 400,804,700	2,129,596,400
Land Use Percentage			68.77%	12.41%	18.82%	100%
Residential/Commercial Percentage			84.71%	15.29%		
Commercial/Farm Percentage				39.74%	60.26%	
Personal Property			Residential	Commercial	Farm/Open	
Class		Value				
Agricultural machinery and equipment		\$ 18,054,609	\$ -	\$ -	\$ 18,054,609	
Combined Personal and Real Property		\$ 2,147,651,009	\$ 1,464,499,200	\$ 264,292,500	\$ 418,859,309	2,147,651,009
Land use percentage for property tax			68.19%	12.31%	19.50%	100%
Residential/commercial			84.71%	15.29%		
Residential/farm, open			77.76%		22.24%	

* Includes resource production and extraction, open space under current use assessment and undeveloped land.

Source: 2005 Abstract of Assessed Values in Okanogan County, Washington and County Assessor

APPENDIX C: ROAD LEVY CALCULATION

County Assessor - Property Values for Road Levy (unincorporated areas)

Land Use	Improvements	Land	Total	COCS Study Categories			Total
				Residential	Commercial/ Industrial	Farm, Forest, Open	
Residential	\$ 715,047,100	\$ 370,534,600	\$ 1,085,581,700	\$ 1,085,581,700	\$ -	\$ -	
Commercial, Industrial	\$ 53,031,200	\$ 16,172,700	\$ 69,203,900	\$ -	\$ 69,203,900	\$ -	
Farm, Forest, Open	\$ 269,587,100	\$ 481,954,900	\$ 751,542,000	\$ 350,737,300	\$ -	\$ 400,804,700	
Totals	\$ 1,037,665,400	\$ 868,662,200	\$ 1,906,327,600	\$ 1,436,319,000	\$ 69,203,900	\$ 400,804,700	\$1,906,327,600
Land use percentage for property taxes				75.34%	3.63%	21.02%	

APPENDIX D: Assessed Values by School District

Property Taxes and Valuation - Okanogan County 2005

District	Assessed Valuation		Assessed Value		M&O Levy	Bond Levy	M&O Tax	Bond Tax	M&O TAV	Bond TAV
	M&O	Bond	M&O	Bond						
Brewster	\$ 178,991,284	\$ 10,241,490	1.6453	-	\$ 16,721	\$ -	\$ 39,244	\$ 78,487		
Chelan	\$ 3,242,355	\$ 3,265,981	1.6886	0.8313	\$ 5,435	\$ 2,676	\$ 23,626	\$ 47,252		
Coulee Dam	\$ 37,853,240	\$ 37,854,358	5.3031	-	\$ 200,592	\$ -	\$ 27,793	\$ 28,911		
Douglas	\$ 14,743,985	\$ 14,746,506	1.2958	2.4552	\$ 19,102	\$ 36,193	\$ 2,522	\$ 5,043		
Ferry #309J	\$ 4,469,927	\$ 4,559,272	1.4955	-	\$ 6,551	\$ -	\$ 89,346	\$ 178,691		
Ferry #50J	\$ 3,595,983	\$ 3,732,767	-	0.5200	\$ -	\$ 1,799	\$ 136,784	\$ 273,568		
Methow	\$ 665,406,595	\$ 667,297,378	1.5596	0.8392	\$ 1,034,819	\$ 556,822	\$ 1,890,784	\$ 3,781,567		
Nespelem	\$ 10,332,280	\$ 10,241,490	1.6453	-	\$ 16,721	\$ -	\$ 39,244	\$ 78,487		
Okanogan	\$ 194,109,910	\$ 194,692,276	2.3533	3.2102	\$ 455,429	\$ 621,261	\$ 582,366	\$ 1,164,732		
Omak	\$ 418,296,900	\$ 419,292,301	2.809	-	\$ 1,172,201	\$ -	\$ 995,402	\$ 1,990,803		
Oroville	\$ 255,572,629	\$ 256,218,798	1.7138	2.3144	\$ 436,894	\$ 590,001	\$ 646,170	\$ 1,292,339		
Pateros	\$ 108,505,955	\$ 108,872,767	2.5234	-	\$ 272,878	\$ -	\$ 366,813	\$ 733,625		
Tonasket	\$ 291,132,524	\$ 294,372,744	1.6628	2.5138	\$ 478,708	\$ 723,706	\$ 3,240,220	\$ 6,480,440		
Totals/Average	\$ 2,186,253,567	\$ 2,025,388,128	2.14	1.81	\$ 4,116,051	\$ 2,532,458	\$ 8,080,314	\$ 16,133,945		

County Assessor - Property Values for School Districts

COCS Study Categories

Brewster

Land Use	Improvements	Land	Total	Residential	Commercial/ Industrial	Farm, Forest, Open	Total
Residential	\$ 50,298,800	\$ 17,967,200	\$ 68,266,000	\$ 68,266,000	\$ -	\$ -	
Commercial, Inc	\$ 31,146,800	\$ 5,010,600	\$ 36,157,400	\$ -	\$ 36,157,400	\$ -	
Farm, Forest, O	\$ 26,010,800	\$ 26,935,900	\$ 52,946,700	\$ 26,010,800	\$ -	\$ 26,935,900	
Totals	\$ 107,456,400	\$ 49,913,700	\$ 157,370,100	\$ 94,276,800	\$ 36,157,400	\$ 26,935,900	\$ 157,370,100
				59.91%	22.98%	17.12%	

Chelan

Land Use	Improvements	Land	Total	Residential	Commercial/ Industrial	Farm, Forest, Open	Total
Residential	\$ 494,100	\$ 427,700	\$ 921,800	\$ 921,800	\$ -	\$ -	
Commercial, Inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Farm, Forest, O	\$ 1,182,800	\$ 2,165,900	\$ 3,348,700	\$ 1,182,800	\$ -	\$ 2,165,900	
Totals	\$ 1,676,900	\$ 2,593,600	\$ 4,270,500	\$ 2,104,600	\$ -	\$ 2,165,900	\$ 4,270,500
				49.28%	0.00%	50.72%	

Coulee Dam

Land Use	Improvements	Land	Total	Residential	Commercial/ Industrial	Farm, Forest, Open	Total
Residential	\$ 26,727,600	\$ 6,325,400	\$ 33,053,000	\$ 33,053,000	\$ -	\$ -	
Commercial, Inc	\$ 2,375,100	\$ 325,800	\$ 2,700,900	\$ -	\$ 2,700,900	\$ -	
Farm, Forest, O	\$ 661,300	\$ 1,842,400	\$ 2,503,700	\$ 661,300	\$ -	\$ 1,842,400	
Totals	\$ 29,764,000	\$ 8,493,600	\$ 38,257,600	\$ 33,714,300	\$ 2,700,900	\$ 1,842,400	\$ 38,257,600

APPENDIX D: Assessed Values by School District

County Assessor - Property Values for School Districts

Douglas

Land Use	Improvements	Land	Total
Residential	\$ 232,700	\$ 39,800	\$ 272,500
Commercial, Inc	\$ -	\$ -	\$ -
Farm, Forest, O	\$ 1,672,600	\$ 1,031,600	\$ 2,704,200
Totals	\$ 1,905,300	\$ 1,071,400	\$ 2,976,700

COCS Study Categories

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 272,500	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 1,672,600	\$ -	\$ 1,031,600	
\$ 1,945,100	\$ -	\$ 1,031,600	\$ 2,976,700
65.34%	0.00%	34.66%	

Ferry #309J

Land Use	Improvements	Land	Total
Residential	\$ 1,916,700	\$ 1,078,200	\$ 2,994,900
Commercial, Inc	\$ -	\$ -	\$ -
Farm, Forest, O	\$ 1,040,000	\$ 1,396,100	\$ 2,436,100
Totals	\$ 2,956,700	\$ 2,474,300	\$ 5,431,000

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 2,994,900	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ 1,040,000	\$ -	\$ 1,396,100	
\$ 4,034,900	\$ -	\$ 1,396,100	\$ 5,431,000
74.29%	0.00%	25.71%	

Ferry #50J

Land Use	Improvements	Land	Total
Residential	\$ 562,300	\$ 263,600	\$ 825,900
Commercial, Inc	\$ 69,400	\$ 31,000	\$ 100,400
Farm, Forest, O	\$ 989,000	\$ 1,834,500	\$ 2,823,500
Totals	\$ 1,620,700	\$ 2,129,100	\$ 3,749,800

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 825,900	\$ -	\$ -	
\$ -	\$ 100,400	\$ -	
\$ 989,000	\$ -	\$ 1,834,500	
\$ 1,814,900	\$ 100,400	\$ 1,834,500	\$ 3,749,800
48.40%	2.68%	48.92%	

Methow

Land Use	Improvements	Land	Total
Residential	\$ 411,330,600	\$ 237,454,100	\$ 648,784,700
Commercial, Inc	\$ 51,400,600	\$ 19,544,800	\$ 70,945,400
Farm, Forest, O	\$ 66,326,000	\$ 205,339,500	\$ 271,665,500
Totals	\$ 529,057,200	\$ 462,338,400	\$ 991,395,600

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 648,784,700	\$ -	\$ -	
\$ -	\$ 70,945,400	\$ -	
\$ 66,326,000	\$ -	\$ 205,339,500	
\$ 715,110,700	\$ 70,945,400	\$ 205,339,500	\$ 991,395,600
72.13%	7.16%	20.71%	

Nespelem

Land Use	Improvements	Land	Total
Residential	\$ 1,782,500	\$ 592,000	\$ 2,374,500
Commercial, Inc	\$ 307,800	\$ 33,900	\$ 341,700
Farm, Forest, O	\$ 1,314,300	\$ 1,909,700	\$ 3,224,000
Totals	\$ 3,404,600	\$ 2,535,600	\$ 5,940,200

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 2,374,500	\$ -	\$ -	
\$ -	\$ 341,700	\$ -	
\$ 1,314,300	\$ -	\$ 1,909,700	
\$ 3,688,800	\$ 341,700	\$ 1,909,700	\$ 5,940,200
62.10%	5.75%	32.15%	

APPENDIX D: Assessed Values by School District

County Assessor - Property Values for School Districts

Okanogan

Land Use	Improvements	Land	Total
Residential	\$ 77,210,800	\$ 22,209,700	\$ 99,420,500
Commercial, Inc	\$ 2,130,400	\$ 990,500	\$ 3,120,900
Farm, Forest, O	\$ 28,053,000	\$ 21,641,100	\$ 49,694,100
Totals	\$ 107,394,200	\$ 44,841,300	\$ 152,235,500

COCS Study Categories

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 99,420,500	\$ -	\$ -	
\$ -	\$ 3,120,900	\$ -	
\$ 28,053,000	\$ -	\$ 21,641,100	
\$ 127,473,500	\$ 3,120,900	\$ 21,641,100	\$ 152,235,500
83.73%	2.05%	14.22%	

Omak

Land Use	Improvements	Land	Total
Residential	\$ 151,923,700	\$ 45,307,200	\$ 197,230,900
Commercial, Inc	\$ 66,263,100	\$ 16,294,000	\$ 82,557,100
Farm, Forest, O	\$ 32,798,900	\$ 46,121,900	\$ 78,920,800
Totals	\$ 250,985,700	\$ 107,723,100	\$ 358,708,800

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 197,230,900	\$ -	\$ -	
\$ -	\$ 82,557,100	\$ -	
\$ 32,798,900	\$ -	\$ 46,121,900	
\$ 230,029,800	\$ 82,557,100	\$ 46,121,900	\$ 358,708,800
64.13%	23.02%	12.86%	

Oroville

Land Use	Improvements	Land	Total
Residential	\$ 90,727,300	\$ 43,139,600	\$ 133,866,900
Commercial, Inc	\$ 24,917,100	\$ 7,126,100	\$ 32,043,200
Farm, Forest, O	\$ 29,964,800	\$ 69,903,700	\$ 99,868,500
Totals	\$ 145,609,200	\$ 120,169,400	\$ 265,778,600

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 133,866,900	\$ -	\$ -	
\$ -	\$ 32,043,200	\$ -	
\$ 29,964,800	\$ -	\$ 69,903,700	
\$ 163,831,700	\$ 32,043,200	\$ 69,903,700	\$ 265,778,600
61.64%	12.06%	26.30%	

Pateros

Land Use	Improvements	Land	Total
Residential	\$ 55,252,900	\$ 33,311,800	\$ 88,564,700
Commercial, Inc	\$ 8,803,600	\$ 2,173,400	\$ 10,977,000
Farm, Forest, O	\$ 15,360,900	\$ 40,563,900	\$ 55,924,800
Totals	\$ 79,417,400	\$ 76,049,100	\$ 155,466,500

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 88,564,700	\$ -	\$ -	
\$ -	\$ 10,977,000	\$ -	
\$ 15,360,900	\$ -	\$ 40,563,900	
\$ 103,925,600	\$ 10,977,000	\$ 40,563,900	\$ 155,466,500
66.85%	7.06%	26.09%	

Tonasket

Land Use	Improvements	Land	Total
Residential	\$ 109,470,900	\$ 44,926,100	\$ 154,397,000
Commercial, Inc	\$ 17,762,600	\$ 4,647,300	\$ 22,409,900
Farm, Forest, O	\$ 62,671,500	\$ 92,142,700	\$ 154,814,200
Totals	\$ 189,905,000	\$ 141,716,100	\$ 331,621,100

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 154,397,000	\$ -	\$ -	
\$ -	\$ 22,409,900	\$ -	
\$ 62,671,500	\$ -	\$ 92,142,700	
\$ 217,068,500	\$ 22,409,900	\$ 92,142,700	\$ 331,621,100
65.46%	6.76%	27.79%	

Totals

Land Use	Improvements	Land	Total
Residential	\$ 977,930,900	\$ 453,042,400	\$ 1,430,973,300
Commercial, Inc	\$ 205,176,500	\$ 56,177,400	\$ 261,353,900
Farm, Forest, O	\$ 268,045,900	\$ 512,828,900	\$ 780,874,800
Totals	\$ 1,451,153,300	\$ 1,022,048,700	\$ 2,473,202,000

<u>Residential</u>	<u>Commercial/Industrial</u>	<u>Farm, Forest, Open</u>	Total
\$ 1,430,973,300	\$ -	\$ -	
\$ -	\$ 261,353,900	\$ -	
\$ 268,045,900	\$ -	\$ 512,828,900	
\$ 1,699,019,200	\$ 261,353,900	\$ 512,828,900	\$ 2,473,202,000