



Washington State  
Association of Counties

# County Government Overview

House Local Government

January 14, 2011

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Counties are the oldest form of local government; the first counties were created by the "Provisional Government" set up by Oregon Trail immigrants before Congress organized the Territory. Counties were the first form of government in the new territory. Governor Stevens convened the first Territorial Legislature in 1854, and it promptly added seven new counties and redrew the boundaries of the old counties for a total of fifteen in western Washington. Until 1859, when Klickitat County was created, Walla Walla was the only county in eastern Washington. Spokane County was twice created by the Legislature, in 1858 and 1860, but never organized; in early 1864 it was annexed to Stevens County, created in 1863. By statehood, however, there were thirty-four counties with most of the new ones created in eastern Washington.

Today there are 39 counties; the last formed was Pend Oreille in 1911. The initial role of counties was to serve as the administrative arm of the state – maintaining all the vital records that people needed, providing courts and law enforcement, building roads, assessing property, collecting taxes, and conducting elections. Counties are run by full-time elected officials including commissioners (or council members and an executive), a sheriff, judges, assessor, treasurer, prosecutor, auditor, clerk, and coroner. The commissioners function as both the legislative and executive body.

Not all counties are alike, of course, and some contrasts may suggest the range of local governments' size and functions in 2007. Counties range from King County, with 1,861,000 people and a budget of approximately \$4 billion per year, to Garfield County, with 2,350 people and a budget of \$10.6 million per year. King, Snohomish, and Pierce counties have the largest number of cities and special purpose districts. In King County alone there are 39 cities and 90 special purpose districts.

Counties have evolved since statehood by playing two additional roles assigned by the Legislature. Counties provide a limited number of "local" public services to primarily rural residents and businesses. Most "urban" services are provided by cities. In addition, counties have been asked to coordinate and sometimes provide "regional" services that serve all residents within a county.



*Some* people live in a city...

but ***EVERYONE*** live in a county.





## Mandatory/Discretionary Functions of Counties and Cities

Program	City	County
Administrative Support	D	D
Adult Detention Felons		M
Adult Detention Pretrial & Misdemeanor	M	M
Air Pollution	M	M
Airport	D	D
Animal Control	D	D
Arts	D	D
Assessor		M
Attorney (City/County Cases)	M	M
Auditor		M
Boundary Review Boards		M (D in small counties)
Budget	M	M
Building/Fire Code	M	M
Capital Facility Planning	M	M
Cemetery	D	
Community Development	D	D
Cooperative Extension		D
County Fair		D
Courts	M	M
Developmental Disabilities		M
Elections		M
Electric Energy	D	
Emergency Medical Services	D	D
Employment and Training	D	D
Executive	M	M
Finance/Treasurer	M	M
Fire Suppression	D	
Historic Preservation	D	D
Hospital	D	D
Involuntary Treatment		M
Juvenile Detention and Courts		M

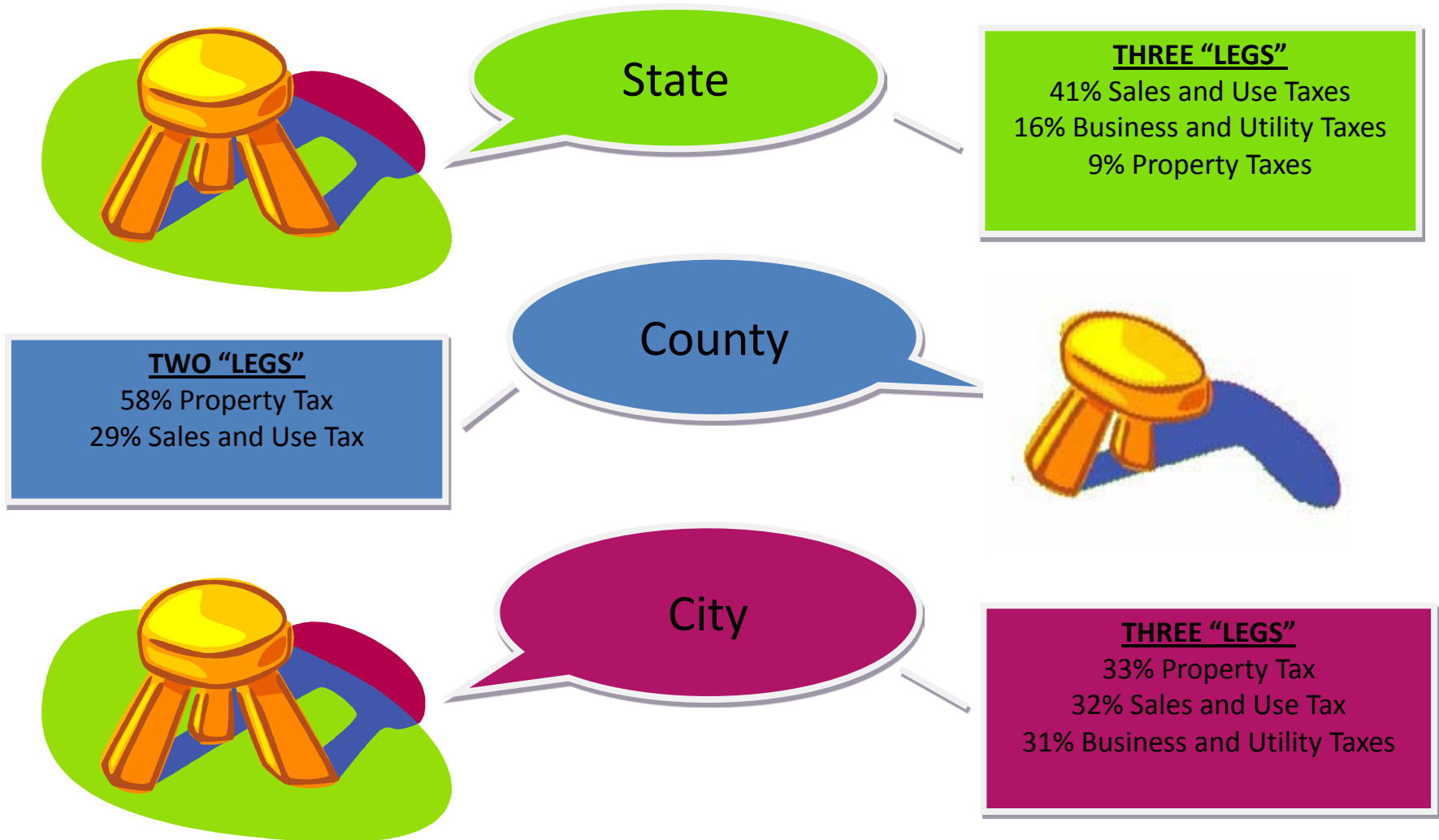
Program	City	County
Land Use Controls (GMA)	M	M
Legislative Council	M	M
Library	D	D
Licensing	D	M
Medical Examiner		M
Mental Health		M
Parks and Recreation	D	D
Planning (GMA)	M	M
Public Defense	M	M
Public Health		M
Public Safety (Crimes)	M	M
Public Transportation	D	D
Roads	M	M
Sewage Collection/Treatment	D	D
Solid Waste Collection	D	
Solid Waste Disposal	D	D
Surface Water	M	M
Traffic Enforcement	M	M
Veteran's Programs	D	M
Water Supply	D	D
Workmen's Compensation	M	M
Youth Services	D	D

**M=Mandatory D=Discretionary**

A blank space indicates that the jurisdiction does not have authority to perform the activity or it is not a significant activity for that class of jurisdiction.



## General Fund Tax Revenue Comparison





## County Major Local Funding Sources

### County Wide

- Up to \$1.80 Property Tax Levy
- Sales Tax (15% of City Tax)
- 0.1% Sales Tax  
Correctional Facilities
- 0.1% Sales Tax  
Criminal Justice Assistance  
( shared with cities)
- Up to 0.3% with voter approval  
(Shared with cities with 1/3 dedicated to  
Criminal Justice)

### Unincorporated

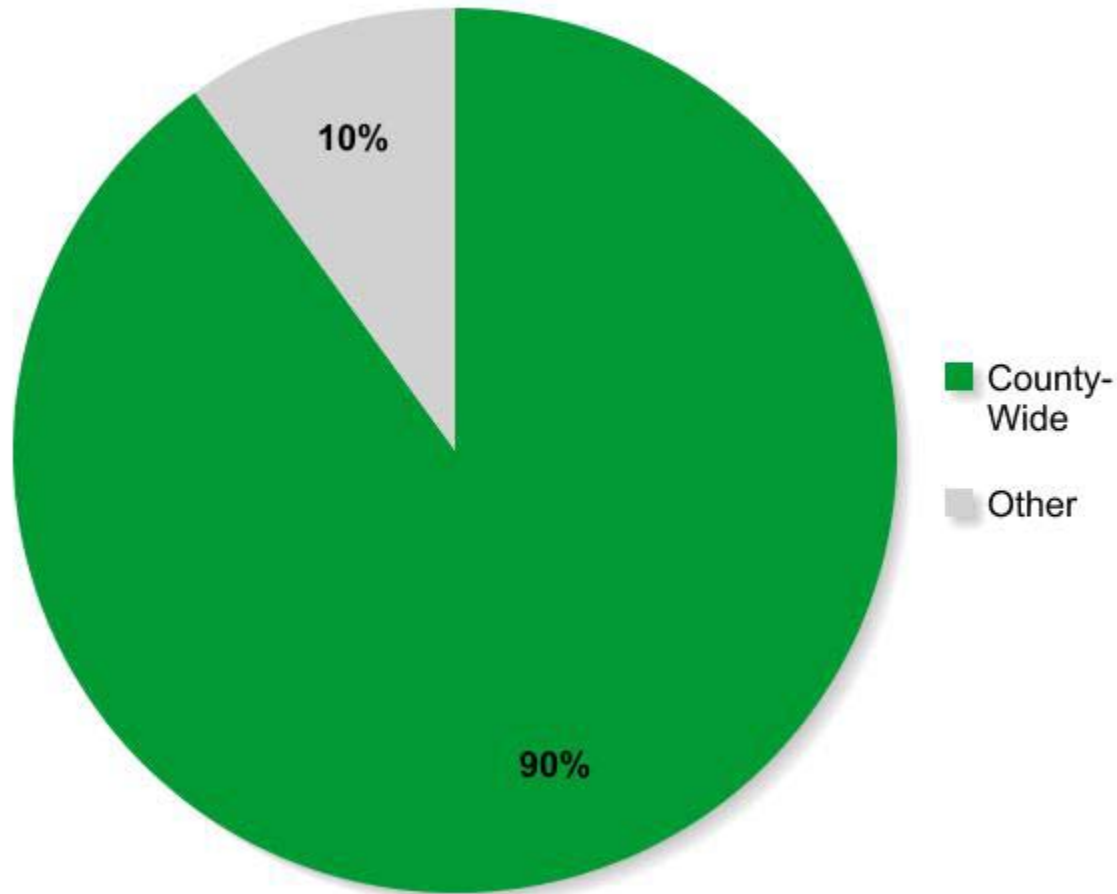
- Up to \$2.25 County Road Tax Levy
- Up to 1% Sales Tax



- 39 Counties
  
- All citizens (6.6 million) receive county wide services (including cities)
  
- 2.5 million citizens receive unincorporated services including:
  - Sheriff
  - County Road



## County Wide Services as Percentage of General Fund



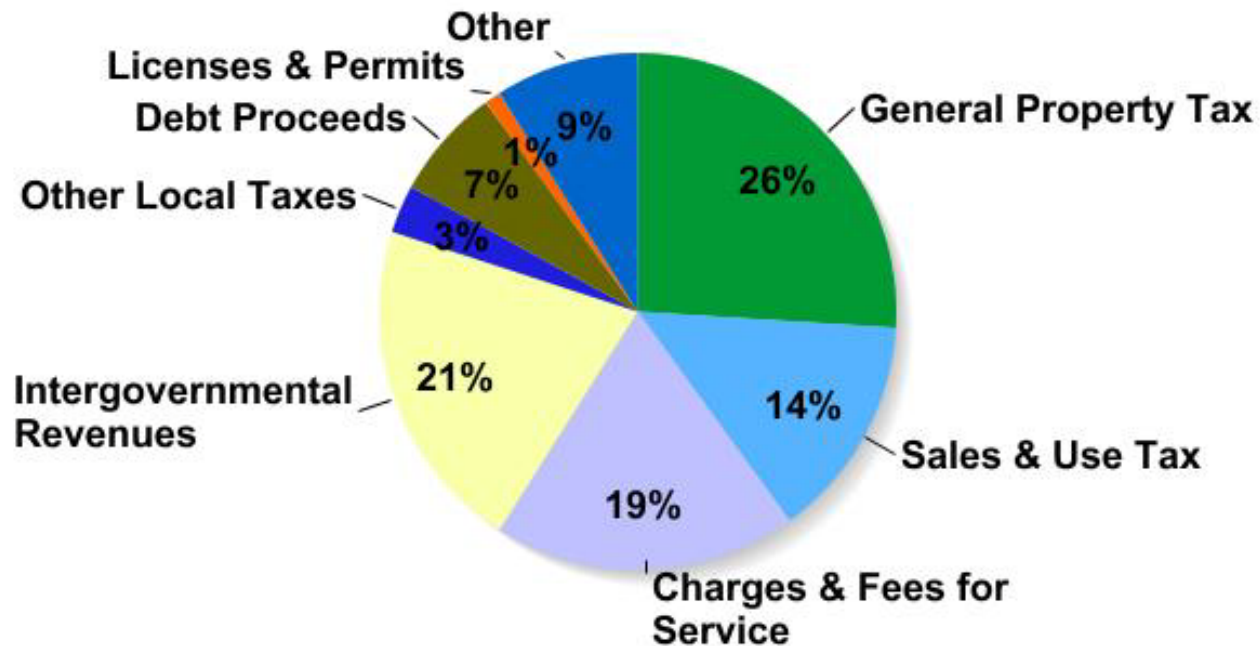


## Services Funded Generally Include:

- Public Safety (Law & Justice and Fire Protection)
- Health & Human Services
- General Government
- Natural Resources (Environment, Development and Parks & Recreations)
- Capital
- Transportation



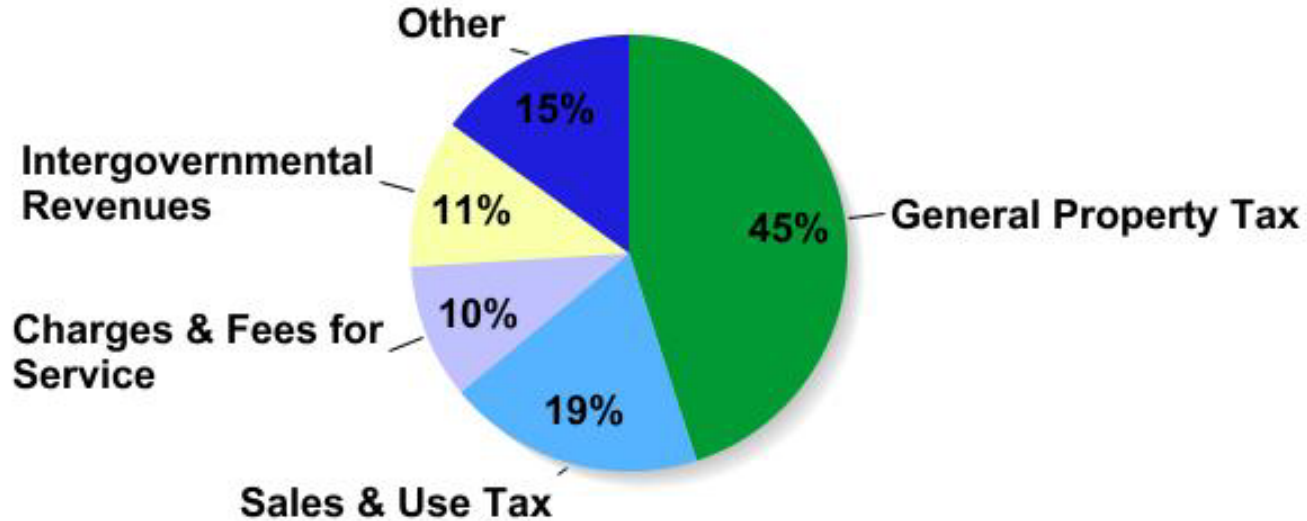
## Revenue - All Funds



State Auditor's Office LGFRS - 2009



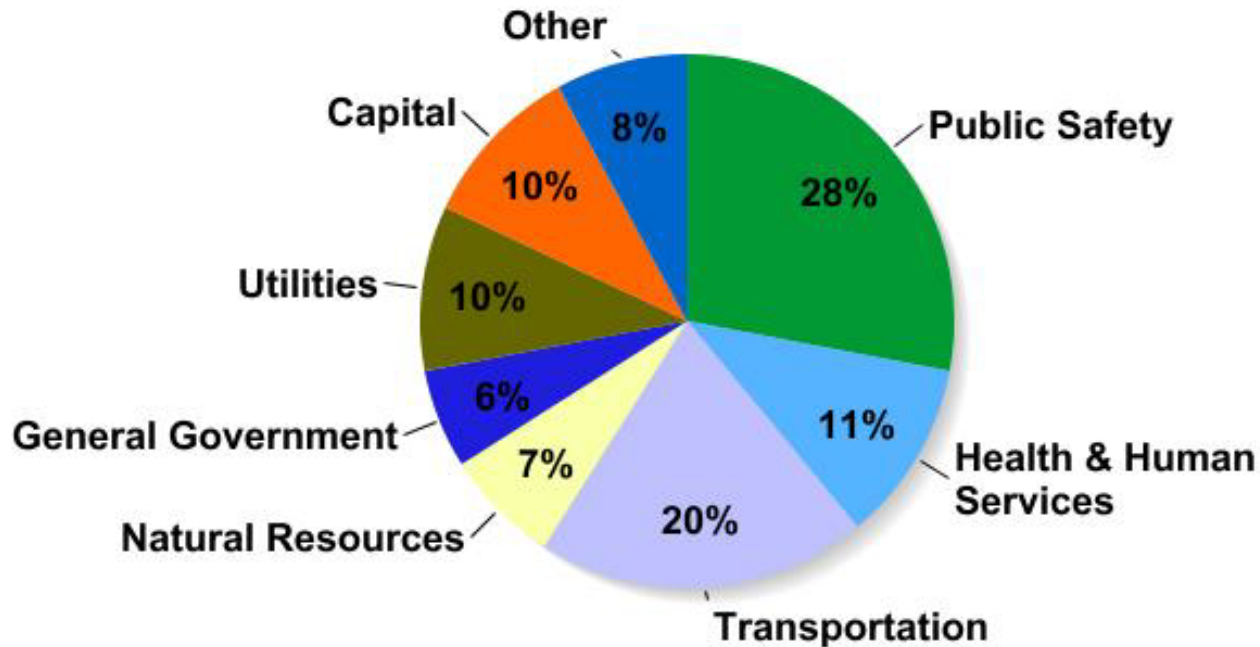
## Revenue - General Fund



State Auditor's Office LGFRS - 2009



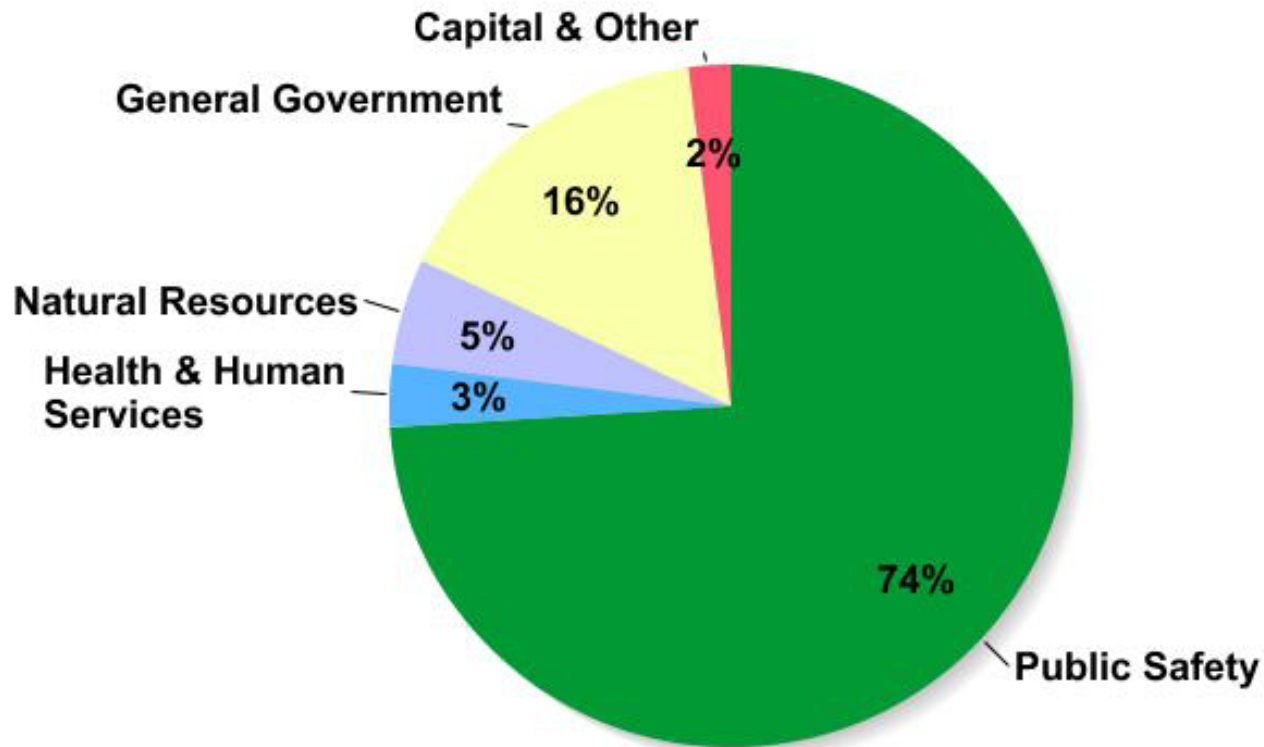
## Expenditures - All Funds



State Auditor's Office LGFRS - 2009



## Expenditures - General Fund



State Auditor's Office LGFRS - 2009



## The Problem

Counties, for the past few years, have faced the same problems the state is currently experiencing - increased costs and declining revenues. Every county has reduced their budgets from five (5%) to fifteen (15%) percent. Like the state, counties are achieving their budget reductions through hiring freezes, lay-offs, furloughs, reduced capital spending, and program and service reductions.

However, with only two major sources of revenue (property and sales tax), both of which are restricted in use and growth, the deficits in the county tax structure is as great or greater a contributor to our budget problems as the current economic recession.



## The Solution

The state controls the taxing authority of counties, and in large part, the services counties are required to provide. The current county and city tax structure is insufficient and lacks stability to generate revenues to meet the responsibilities demanded by the state and our constituents.

The Washington State Association of Counties (WSAC) is requesting several legislative proposals to help counties deliver services while minimizing the impact from the state's budget reductions:

- **Diversify the County Revenue Base**
- **Maintain Essential State Financial Assistance**
- **Maintain Human Services & Public Health Funding**
- **Control the Costs of Providing Services**



## The Solution

### ✓ Diversify the County Revenue Base

To better weather economic storms, counties need a diverse tax structure like the state and cities. Consequently, we are proposing the following:

- Utility tax in the unincorporated area on the same terms as cities, with credits for any city tax paid
- Mineral Resource Severance Tax



## The Solution

- ✓ **Maintain Essential State Financial Assistance**
  - Additional funding into the county/city financial assistance program (6050)
  - Maintain existing state shared revenues
    - Criminal Justice
    - Streamlined Sales Tax
    - Liquor Profits



## The Solution

### ✓ Maintain Human Services & Public Health Funding

WSAC has also made funding for human services and public health a priority. Human Services and public health funding streams have continued to decrease while health care costs increase. Reductions in funding to human services programs and public health will result in higher costs in crisis services and individuals entering the criminal justice system.



## The Solution

- ✓ Control the Costs of Providing Services
  - Provide substantial relief from the update requirements or fully fund GMA and SMA
  - Seek proactive public records requirements that address the costs associated with the burgeoning public records requests
  - Allow us to utilize technology to improve legal notice and reduce costs
  - Seek options for creating sustainable personnel related costs



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