

Appendix A: Financial Capacity Indicators & an Exploraton of WWRP Local Parks, Trails, and Water Access Project Rankings

Project	Rank	Jurisdiction Type	Jurisdiction	Per Capita Parks Expenditures: Debt & Capital	Per Capita Parks Expenditures: Operations	Assessed Value	Population (OFM, April 1, 2015)	Debt Capacity Used	1. General Fund Revenue Per Capita	2. Cash Balance	3. Proportion of Expenditures for Debt and Capital	4. Proportion of Revenue Restricted for Specific Purposes	5.a General Fund Operating Gaps	5.b Special Fund Operating Gaps	6.a Per Capita Assessed Value	6.b Per Capita Sales Tax	Red Flags	
Local Parks	1	City	Everett	\$28	\$155	\$12,519,157,882	105,800	15.9%	\$989	39.5%	12.6%	19.5%	1	4	\$118,329	\$245	0	
	2	City	Wenatchee	\$221	\$122	\$2,281,382,751	33,230	10.8%	\$788	15.1%	20.2%	26.2%	0	4	\$68,654	\$223	0	
	3	Town	Wilkeson	\$0	\$18	\$26,802,740	485	0.0%	\$518	75.6%	48.5%	43.5%	1	4	\$55,263	\$47	2	
	33	County	Snohomish County	\$54	\$39	\$88,260,207,637	330,260	15.4%	\$689	6.3%	18.5%	46.9%	2	3	\$267,245	\$133	2	
	34	Park District	South Whidbey Parks and Recreation District	\$19	\$47	\$3,888,004,669	15,000	22.2%	\$57	32.5%	29.0%	23.1%	2	0	\$259,200	n/a	1	
	35	Park District	Eastmont Metropolitan Park District	\$7	\$63	\$2,995,777,810	13,390	0.9%	\$74	30.1%	10.0%	0.0%	2	0	\$223,732	n/a	0	
	50	City	Wapato	\$3	\$25	\$158,385,184	5,040	6.5%	\$818	56.6%	71.6%	1.1%	0	3	\$31,426	\$94	2	
	70	City	Bothell	\$0	\$37	\$7,627,771,452	42,640	45.6%	\$994	8.2%	51.9%	51.5%	1	1	\$178,888	\$233	2	
	71	City	Cosmopolis	\$0	\$235	\$132,240,537	1,650	0.0%	\$1,028	13.8%	8.1%	10.5%	4	3	\$80,146	\$72	1	
	72	City	Puyallup	\$139	\$109	\$4,469,432,936	38,950	25.8%	\$1,115	11.8%	26.9%	21.8%	1	5	\$114,748	\$474	0	
73	City	Chehalis	\$0	\$78	\$593,843,068	7,365	9.4%	\$1,303	9.4%	25.7%	2.7%	1	4	\$80,630	\$500	0		
Trail	1	City	Seattle	\$387	\$9	\$144,513,932,119	686,800	22.3%	\$1,833	20.1%	25.4%	23.9%	0	5	\$210,416	\$292	0	
	2	County	King County	\$161	\$348	\$386,517,731,870	253,280	15.9%	\$2,973	12.1%	15.9%	39.5%	0	5	\$1,526,049	\$404	1	
	6	County	Ferry County	\$0	\$34	\$603,735,962	6,620	3.4%	\$803	33.6%	6.3%	52.5%	2	1	\$91,199	\$104	1	
	12	City	Olympia	\$80	\$121	\$5,671,256,103	51,020	42.3%	\$1,408	19.3%	13.8%	13.4%	3	3	\$111,158	\$336	1	
	13	City	Washougal	\$32	\$38	\$1,458,273,421	15,170	9.5%	\$751	23.6%	49.6%	7.5%	0	3	\$96,129	\$97	1	
	21	City	Roslyn	\$46	\$210	\$87,715,860	890	1.2%	\$950	24.8%	46.6%	2.8%	0	3	\$98,557	\$127	1	
	22	City	Newcastle	\$17	\$31	\$2,267,258,343	10,940	0.1%	\$798	35.6%	23.1%	19.7%	1	2	\$207,245	\$102	0	
Water Access	1	City	Edmonds	\$59	\$89	\$6,775,485,646	40,490	6.3%	\$972	25.8%	18.6%	17.8%	0	4	\$167,337	\$167	0	
	2	City	Spokane	\$108	\$1	\$15,362,810,721	213,100	23.7%	\$817	16.8%	18.8%	36.1%	0	4	\$72,092	\$190	0	
	8	City	Kenmore	\$55	\$25	\$3,253,631,603	21,500	0.0%	\$557	45.8%	42.0%	35.9%	0	4	\$151,332	\$95	1	
	14	County	Island County	\$78	\$32	\$12,170,669,944	55,600	0.9%	\$495	28.1%	8.8%	53.5%	4	3	\$218,897	\$48	3	
Community in Need Sample																		
-	n/a	Town	Concrete	\$10	\$15	\$154,833,706	730	0.0%	\$2,701	4.7%	57.9%	0.5%	2	2	\$212,101	\$173	3	
-	n/a	City	Westport	\$2	\$66	\$312,640,328	2,110	6.7%	\$1,406	27.0%	14.1%	11.0%	0	2	\$148,171	\$199	0	
-	n/a	County	Okanogan County	\$3	\$16	\$3,916,185,339	25,320	2.7%	\$730	15.4%	5.4%	41.0%	1	2	\$154,668	\$103	0	
-	n/a	City	Pullman	\$33	\$100	\$1,615,523,756	32,110	0.6%	\$606	26.6%	15.0%	11.5%	2	2	\$50,312	\$135	0	
-	n/a	City	Burien	\$6	\$60	\$5,113,085,022	48,810	17.5%	\$499	51.3%	12.1%	19.2%	0	2	\$104,755	\$121	1	
-	n/a	City	Dayton	\$18	\$67	\$151,065,836	2,550	0.0%	\$396	38.8%	22.4%	12.1%	1	1	\$59,242	\$116	1	
-	n/a	City	Yakima	\$44	\$64	\$5,831,302,790	93,220	24.9%	\$637	13.9%	16.3%	22.3%	0	3	\$62,554	\$169	0	
-	n/a	Town	Yarrow Point	\$0	\$16	\$992,822,601	1,020	2.5%	\$1,069	64.7%	40.5%	60.7%	2	1	\$973,355	\$261	2	

Sources: Local Government Financial Reporting System (LGFRS), Department of Revenue, Bond Users Clearinghouse