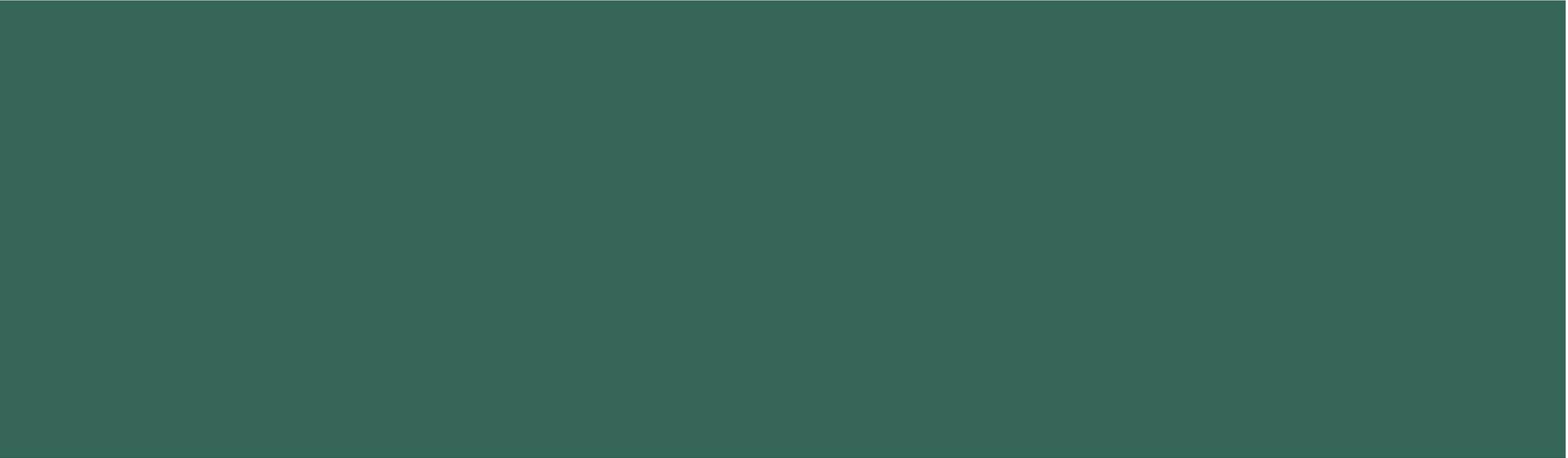




SPOKANE COUNTY 2021 BUDGET ROUNDTABLE #1

OCTOBER 13, 2020



AGENDA

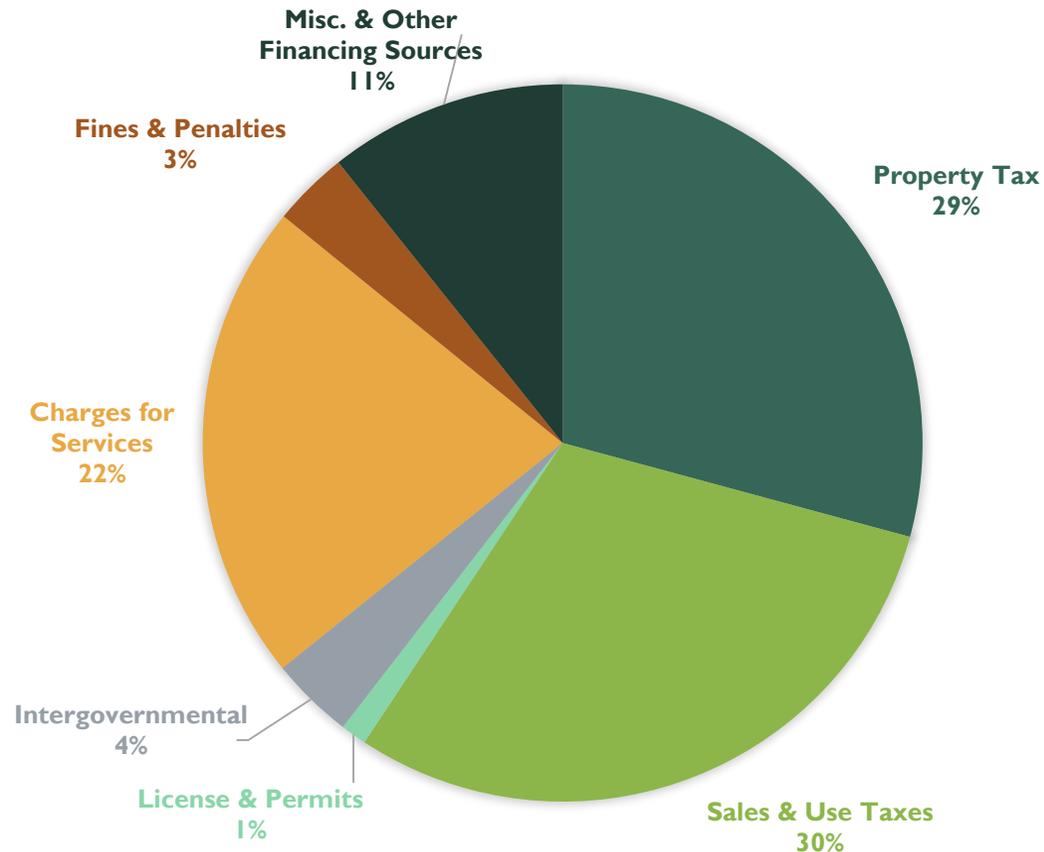
- All Funds - Proposed Expenditure Budgets for 2021
- General Fund Revenues & Expenditures
- 2021 Budget Methodology
- Differences between County & City Budgets
- Next steps to balance General Fund Budget
- Upcoming Roundtables & Contact information

All numbers and amounts presented for the 2021 budget are preliminary and subject to change.

2021 ALL FUNDS EXPENDITURE BUDGETS

Fund Type	# of Funds	Total 2021 \$	Total 2020 \$
General Fund	1	202.5 M	208.1 M
Special Revenue	39	210.0 M	186.5 M
Capital	3	21.0 M	21.1 M
Debt Service	2	0.6 M	0.6 M
Enterprise	13	94.8 M	119.4 M
Internal Service	9	128.8 M	125.8 M
Total	67	\$657.7 M	\$661.5 M

GENERAL FUND REVENUES - \$190.9 M



Property Taxes

Sales & Use Tax

- Retail Sales Tax
- Public Safety Sales Tax
- Juvenile Sales Tax

Intergovernmental

- State & Federal Grants
- State Distribution

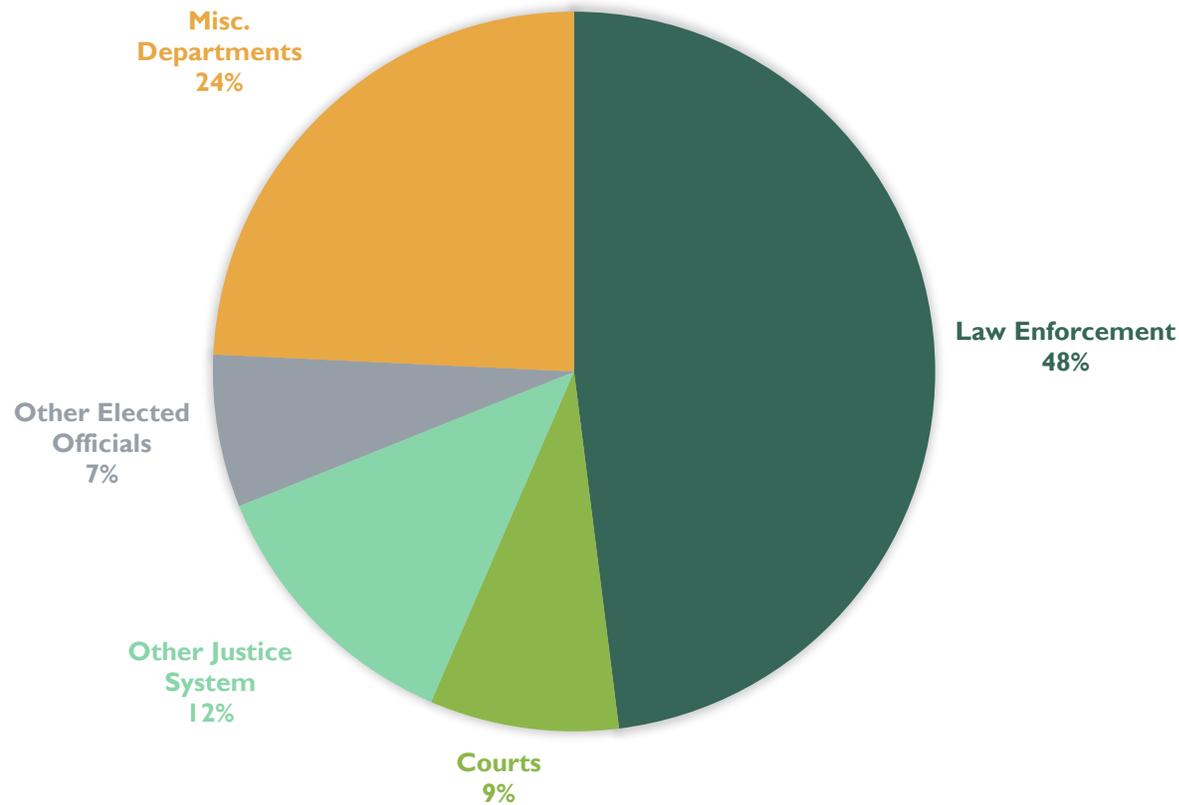
Charges for Services

- User Fees
- Contracted Services

Misc. & Other Financing Sources

- Interest
- Indirect Revenue
- Donations/Contributions

GENERAL FUND EXPENDITURES - \$202.5 M



Law Enforcement

- Sheriff
- Jail
- Juvenile

Courts

- Clerk
- Superior Court
- District Court

Other Justice System

- Prosecution & Defense

Other Elected Officials

- Assessor
- Auditor
- Treasurer
- Commissioners

Misc. Departments

- Parks & Culture
- Economic Development
- Animal Control

2021 BUDGET METHODOLOGY

- Estimates for personnel costs derived from positional budgeting in July 2020
- Budget office reviewed and estimated general property tax and sales tax revenues
- County departments input their 2021 budget proposals into a new budget software - Questica
- Budget office tabulates all submitted budgets for presentation to the BOCC for further review

DIFFERENCES BETWEEN COUNTY & CITY BUDGETS

- Counties were initially formed to provide court services and roads
- Counties act as agents of the State
- Counties have limited revenue sources
- Counties are responsible for many state mandated programs, many of which are unfunded or significantly underfunded
- Comprised of several independent and separately elected officials

NEXT STEPS TO BALANCE GENERAL FUND BUDGET

- Meet with various departments to discuss their funding requests with an eye towards budget reductions
- Discuss the effect of the Voluntary Early Retirement Program (VERP) on department budgets
- Review revenue assumptions

UPCOMING BUDGET HEARINGS

- October 27th – Public Roundtable #2
- November 10th – Public Roundtable #3
- November 30th – 2021 Property Tax Hearing
- December 7th – 2021 Budget Hearing (tentatively scheduled)

CONTACT INFORMATION

- Budget Office website – <https://www.spokanecounty.org/199/Budget-Finance>
- Email – budgetoffice@spokanecounty.org

- Thank you!!