



SPOKANE COUNTY 2021 BUDGET ROUNDTABLE #2

OCTOBER 27, 2020



AGENDA

- Update from 1st Budget Roundtable
- General Fund 2021 Preliminary Budget Comparison
- Changes to General Fund Revenues & Expenses
- General Fund Top 10 Departments
- All Funds Expenditure 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.

UPDATE FROM 1ST BUDGET ROUNDTABLE

- Meet with various departments to discuss their funding requests with an eye towards General Fund budget reductions
 - Met with 7 departments:
 - Sheriff
 - Detention Services
 - Public Defender
 - Superior Court
 - Facilities
 - Assessor
 - Auditor
- Discuss the effect of the Voluntary Early Retirement Program (VERP) on department budgets
 - This is a work in progress, additional department meetings will be scheduled
- Review Revenue Assumptions
 - Review of sales tax and charges for services

General Fund 2021 Preliminary Budget Comparison

\$ in Thousands

| | Preliminary 10/13 Budget | Current 10/27 Budget |
|---|--------------------------|----------------------|
| Property Taxes | 56,360 | 56,360 |
| Sales and Use Tax | 57,000 | 57,500 |
| Other Taxes | 148 | 148 |
| License & Permits | 2,223 | 2,223 |
| Intergovernmental | 7,127 | 7,127 |
| Charge for Services | 41,249 | 41,843 |
| Fines and Penalties | 6,470 | 6,470 |
| Miscellaneous | 12,034 | 12,034 |
| Other Financing Sources | 7,490 | 7,860 |
| Beginning Fund Balance | 853 | 853 |
| Total Revenue | 190,954 | 192,418 |
| Unclassified | 508 | 508 |
| Salaries and Wages | 80,414 | 78,916 |
| Employee Benefits | 32,929 | 32,929 |
| <i>Salaries & Benefits Subtotal</i> | <i>113,343</i> | <i>111,845</i> |
| Supplies | 4,841 | 4,771 |
| Services | 73,883 | 73,691 |
| Governmental Transfers | 1,503 | 1,480 |
| Capital | 3,697 | 3,697 |
| Debt Services | 4,824 | 4,824 |
| Total Expense | 202,599 | 200,816 |
| Surplus (Deficit) | (11,645) | (8,398) |

CHANGES: GENERAL FUND REVENUE

| | \$ in Thousands |
|--|------------------|
| Total Projected Revenue 1 st Roundtable | \$190,954 |
| | |
| Sales Tax Increase | 500 |
| Charges for Services Increase | 594 |
| Other Financing Sources Increase | 370 |
| Increase from 1 st Roundtable | 1,464 |
| | |
| New General Fund Revenue Total | \$192,418 |

CHANGES: GENERAL FUND EXPENSES

| | \$ in Thousands |
|---|------------------|
| Total Expenses 1 st Roundtable | \$202,599 |
| | |
| Sheriff – Decrease | 1,430 |
| Facilities – Decrease | 154 |
| Assessor – Decrease | 107 |
| Auditor - Decrease | 69 |
| GF payments to Other Funds - Decrease | 23 |
| Decrease from 1 st Roundtable | 1,783 |
| | |
| New General Fund Expense Budget | \$200,816 |

GENERAL FUND TOP 10 DEPARTMENTS - \$ IN THOUSANDS

| | 2020 Adopted | 2021 Initial Submission | Changes | 2021 Current Submission | % of General Fund |
|----------------------------------|------------------|-------------------------|------------------|-------------------------|-------------------|
| General Fund Revenue | \$208,132 | \$190,954 | \$1,464 | \$192,418 | |
| Sheriff | 44,041 | 48,390 | (1,430) | 46,961 | 23.4% |
| Confinement | 37,502 | 40,000 | - | 40,000 | 19.9% |
| Prosecutor | 14,361 | 13,628 | - | 13,628 | 6.8% |
| Public Defender | 9,314 | 9,509 | - | 9,509 | 4.7% |
| Superior Court | 7,951 | 8,379 | - | 8,379 | 4.2% |
| Juvenile | 6,994 | 7,109 | - | 7,109 | 3.5% |
| Facilities | 5,980 | 6,786 | (154) | 6,632 | 3.3% |
| Data Processing | 6,502 | 6,925 | - | 6,925 | 3.4% |
| Auditor | 5,635 | 6,003 | (69) | 5,934 | 3.0% |
| District Court | 6,584 | 5,764 | - | 5,764 | 2.9% |
| <i>Top 10 Subtotal</i> | <i>144,864</i> | <i>152,493</i> | <i>(1,653)</i> | <i>150,841</i> | <i>75.1%</i> |
| Remaining GF Departments | 63,268 | 50,106 | (130) | 49,975 | |
| General Fund Expenditures | \$208,132 | \$202,599 | \$(1,783) | \$200,816 | |
| Surplus (Deficit) | - | \$(11,645) | | \$(8,398) | 4.2% |

2021 ALL FUNDS EXPENDITURE BUDGETS

| Fund Type | # of Funds | 2021 Total \$ As of 10/13 | 2021 Total \$ As of 10/27 | Total 2020 \$ |
|------------------|------------|------------------------------|------------------------------|------------------|
| General Fund | 1 | 202.5 M | 200.8 M | 208.1 M |
| Special Revenue | 39 | 210.0 M | 210.0 M | 186.5 M |
| Capital | 3 | 21.0 M | 21.0 M | 21.1 M |
| Debt Service | 2 | 0.6 M | 0.6 M | 0.6 M |
| Enterprise | 13 | 94.8 M | 94.8 M | 119.4 M |
| Internal Service | 9 | 128.8 M | 128.8 M | 125.8 M |
| Total | 67 | \$657.7 M | \$656.0 M | \$661.5 M |

NEXT STEPS TO BALANCE GENERAL FUND BUDGET

- Meet with additional departments to explore cost savings
- Continue discussions with departments concerning the VERP
- Continue analyzing all General Fund revenue assumptions

UPCOMING BUDGET HEARINGS

- 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!!