2022 BUDGET PUBLIC ROUNDTABLE #1:
GENERAL FUND REVENUE ESTIMATES
OCTOBER 12, 2021
INTRODUCTION

- As of today, we are estimating 2022 General Fund revenues to be approximately $221m.
- We estimate 2021 actual revenue to come in at approximately $215m.
- 2020 Actual Revenue was $223m.
WASHINGTON STATE PRESCRIBES THE USE OF REVENUE CATEGORIES FOR LOCAL GOVERNMENTS TO PROVIDE UNIFORM TERMINOLOGY WHICH ALLOWS FOR MEANINGFUL USE AND COMPARISON OF FINANCIAL DATA USED BY THE STATE LEGISLATURE.

- 9 Revenue Categories
  - Sales & Use Tax
  - Property Tax
  - Charges for Services
  - Miscellaneous
  - Other Financing Sources
  - Intergovernmental
  - Fines & Penalties
  - Licenses & Permits
  - Other Taxes
2022 GENERAL FUND REVENUE - $221.2 M ESTIMATED

- Sales and Use Tax - 31%
- Property Taxes - 27%
- Charge for Services - 25%
- Miscellaneous - 6%
- Other Financing Sources - 4%
- Intergovernmental - 4%
- Fines and Penalties - 2%
- Licenses & Permits - 1%
- Other Taxes - 0%
SALES & USE TAX - $67.5M ESTIMATED 2022 REVENUE

These are taxes imposed upon the sale or consumption of goods and/or services.

County Tax receipts on a $1,000 purchase ranges from $5.46 to $13.96 depending on the location of the purchase. The County, City, State and other Jurisdictions receive different amounts based on purchase location or use.
Property taxes are levied on an assessed valuation of real and personal property.

2021 Property Tax Levy per $1,000 of Assessed Value - Breakdown by Levy Jurisdiction

City of Spokane Valley
- County General: 1.08
- County Conservation Futures: 2.82
- State: 4.31
- School District: 1.10
- County Library: 2.83
- Total: $12.63

City of Spokane
- County General: 1.08
- County Conservation Futures: 2.82
- State: 4.21
- School District: 3.71
- Total: $11.86

Unincorporated
- County General: 1.08
- County Conservation Futures: 2.82
- State: 3.14
- School District: 1.31
- Total: $10.49

PROPERTY TAXES - $59.1M ESTIMATED 2022 REVENUE
## PROPERTY TAX PAYMENT CALCULATION – $350,000 HOME VALUATION

<table>
<thead>
<tr>
<th></th>
<th>Unincorporated County</th>
<th>City of Spokane</th>
<th>City of Spokane Valley</th>
</tr>
</thead>
<tbody>
<tr>
<td>County General</td>
<td>$378</td>
<td>$378</td>
<td>$378</td>
</tr>
<tr>
<td>Conservation Futures</td>
<td>$14</td>
<td>$14</td>
<td>$14</td>
</tr>
<tr>
<td>County Library</td>
<td>$161</td>
<td>-</td>
<td>$161</td>
</tr>
<tr>
<td>County Road</td>
<td>$458</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>City</td>
<td>-</td>
<td>$1,298</td>
<td>$385</td>
</tr>
<tr>
<td>Fire District</td>
<td>$574</td>
<td>-</td>
<td>$987</td>
</tr>
<tr>
<td>School District</td>
<td>$1,099</td>
<td>$1,474</td>
<td>$1,508</td>
</tr>
<tr>
<td>State</td>
<td>$987</td>
<td>$987</td>
<td>$987</td>
</tr>
<tr>
<td><strong>Total Homeowner Property Tax</strong></td>
<td><strong>$3,671</strong></td>
<td><strong>$4,151</strong></td>
<td><strong>$4,420</strong></td>
</tr>
</tbody>
</table>
CHARGE FOR SERVICES — $55.6M ESTIMATED 2022 REVENUE

Charges for services provided to other governments such as Law Enforcement, Jail, Court Services, or obtaining Vehicle License Tabs.
MISCELLANEOUS - $13.6 M ESTIMATED 2022 REVENUE

Charges to other County Funds for general services, Investment interest, and rent on leased space.

- Cost Allocation $7.8m
- Other $3.8m
- Investment Interest $2.0m
OTHER FINANCING SOURCES - $9.6M ESTIMATED 2022 REVENUE

Transfer in from other County Funds to pay for programs, funds from current year borrowing, and revenue for debt payments.

Mental Health Sales Tax $5.4m
Other $2.2m
Revenue for Debt Payments $1.9m
Revenues provided by the federal government, Washington State or other city/county or special purpose district.

- Criminal Justice Assistance: $3.2m
- Family Law: $2.1m
- Marijuana: $0.6m
- Liquor Profit/Excise: $0.9m
- Other: $0.8m

INTERGOVERNMENTAL - $4M ESTIMATED 2022 REVENUE
FINES & PENALTIES - $4.9M ESTIMATED 2022 REVENUE

Property Tax Penalties, Traffic Infractions, and various Court related fines.

- Property Tax Penalties: $2.4m
- Other: $1.8m
- Traffic Infractions: $1.1m
LICENCES & PERMITS - $2.4M ESTIMATED 2022 REVENUE

Animal licenses, Marriage licenses, and various permits.

- Animal Licenses $1.1m
- Franchise Fees $1.1m
- Other $0.1m
Anticipate 2022 revenues to have stable to moderate growth

Largest estimated 2022 revenue category is Sales & Use Tax, which is primarily dependent upon consumer spending and is directly connected to business opportunities and growth in Spokane County

Some revenue streams are hard to predict because of COVID, Federal stimulus payments, and recently enacted State legislation
SCHEDULED FUTURE MEETINGS

- October 26th - 2022 Budget Public Roundtable #2
- November 15th - 2022 Budget Public Roundtable #3
- December 6th - Property Tax Levy Hearing & Budget Adoption Hearing