2024 Budget
Public Roundtable #3
All Funds

November 7th, 2023
Spokane County Funds

General Fund
Local government fund that accounts for all activity not specifically accounted for in other funds. Includes such operations as law enforcement, planning, parks, and administration.

Special Revenue Funds
General government funds for which the use of revenues is dedicated to a specific purpose. Example:
- Mental Health Sales Tax
- County Roads

Capital Project Funds
- Campus Capital Improvements
- Parks Capital Improvements
- Capital Projects Financed by Bonds

Debt Service Funds
The type of fund that accounts for the payment of debt service on general obligations of the local government.

Enterprise Funds
Funds in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management. Example:
- Sewer
- Golf
- Interstate Fair
- Aquifer Protection Areas

Internal Service Funds
Funds that account for the goods and services provided to other units of the local government. Payment by the benefiting unit is intended to fund the costs of providing such services. Examples:
- IT
- Liability Insurance
- Medical & Dental Insurance
- Unemployment Insurance
- Workers Compensation
2024 General Fund Expenditures
$265.4 million estimated

2023 Budgeted
$120.3 million
2024 Estimated
$46.7 million

Where does it go?

Public Safety $137.8 million
Justice $49.3 million
Parks $5.0 million
General Government $34.3 million
Other $39.0 million

Public Safety
Parks
Justice
General Government
Other
2024 Special Revenue Funds
$375.7m *estimated in millions

Types of Special Revenue Funds

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal &amp; State Grants</td>
<td>$107.0m</td>
</tr>
<tr>
<td>County Roads</td>
<td>$86.1m</td>
</tr>
<tr>
<td>Behavioral Health Services</td>
<td>$68.4m</td>
</tr>
<tr>
<td>Housing &amp; Human Services</td>
<td>$44.0m</td>
</tr>
<tr>
<td>911 &amp; Emergency Communications</td>
<td>$22.2m</td>
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<tr>
<td>Economic Development</td>
<td>$20.7m</td>
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<tr>
<td>REET</td>
<td>$13.3m</td>
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<tr>
<td>Other</td>
<td>$12.3m</td>
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<tr>
<td>Veteran Services</td>
<td>$1.7m</td>
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</tbody>
</table>

What Do Special Revenue Funds Provide to Our Community?

- Behavioral Health Services
- Homelessness Prevention
- County Roads 6 Year Plan
- Opioid Settlement Survey
- Tourism Promotion
- Affordable Housing Program (HOME)
- Veteran Services
- SREC 911
$93 Billion*
Spokane County Assessed Valuation

$1.4 Billion*
Non-Voted General Obligation Debt Capacity
(1.5% of Assessed Valuation)

$288m**
Debt Outstanding

$174m
General Obligation Bonds Outstanding

$114m
Spokane Public Facilities District Guaranteed Debt

$1.1 Billion*
Debt Capacity Remaining

79%

*estimated in billions
**estimated in millions
2024 Capital Projects

What's in the Works?

**Plantes Ferry**
- Stormwater Upgrades
- Field Improvements

**New Park in the West Plains**

**Avista Stadium Upgrades**

**Liberty Lake Regional Park**
- Cabin Construction
- Campground Renovation

**Green Buildings Act Facility Improvements**
- HB 1257

**Campus Expansion**

**Juvenile Detention Improvements**

**Emergency Vehicle Operations Center (EVOC)**
- New Training Track
2024 Enterprise Funds
$128.4m (estimated in millions)

- Building $5.2m
- Aquifer Protection Area $1.9m
- Sewer $75.8m
- Stormwater Utility $9.5m
- Solid Waste $23.4m
- Golf Course $4.8m
- Fair $7.9m

- Building
  - Permits

- Golf Courses
  - MeadowWood
  - Liberty Lake
  - Latah Creek

- Fair & Expo Center
  - Interstate Fair
  - Camping
  - Craft Shows

- Solid Waste
  - Disposal & Transfer Stations

- Sewer Operations & Construction
  - Sewer Planning
  - Water Reclamation
2024 Internal Service Funds

$92.2m

*estimated in millions

Medical & Dental $39.6m
Information Technology $16.7m
Public Works Finance $0.6m
ER & R $18.0m
Liability, Unemployment, Workers Comp $17.3m

2023 Budgeted

Salary & Wages $7.5m
Benefits $7.7m
Supplies $8.6m
Services $8.7m
Capital $9.0m
Debt Services $9.4m
Contingency $1.1m

2024 Estimated

Salary & Wages $7.0m
Benefits $4.6m
Supplies $8.6m
Services $9.0m
Capital $3.0m
Debt Services $8.7m
Contingency $1.1m
2023 Budget - All Funds $900.8m
- General Fund $269.5m
- Special Revenue Funds $362.5m
- Capital Project Funds $68.0m
- Enterprise Funds $115.2m
- Debt Service Funds $1.1m
- Internal Service Funds $84.5m

2024 Budget - All Funds $917.9m
- General Fund $265.2m
- Special Revenue Funds $375.7m
- Capital Project Funds $55.0m
- Enterprise Funds $128.4m
- Debt Service Funds $1.4m
- Internal Service Funds $92.2m
What's Next

November 28th
- Property Tax Decisions

December 4th
- Budget Adoption Hearing

December 12th
- Levy Certification