

### 3. ACCOUNTING

#### 3.6 Revenues

#### 3.6.4 Criminal Justice Funding

3.6.4.10 Criminal justice funding comes to the cities and counties in a number of formulas and requirements specified in statute. The following is a summary of the distributions including BARS coding:

- a. Cities and counties will receive quarterly distributions based on formulas specified in the statute (RCW [82.14.310](#) and RCW [82.14.320](#)). For counties, the formula is based on population, crime rate and felony criminal cases filed for trial. For cities, the formula is based primarily on a high crime rate. These distributions are coded 3360610 and 3360620 accordingly.
- b. A second distribution is applicable only to cities (RCW [82.14.330](#)) and it is based on the violent crime rate and population and is allocated quarterly. This distribution is coded 3360621.
- c. The other distributions depend on programs and services provided by cities. The distribution to cities that contract with another government for the majority of the city's enforcement services is coded 3360625

The remaining resources are distributed to cities which have or provide:

- Innovative law enforcement strategy;
- Programs to help at-risk children, or child abuse victims response programs;
- Programs to reduce the level of domestic violence or provide counseling for domestic violence victims.

The distribution should be coded 3360626.

3.6.4.20 The distributions described in paragraphs A and B are limited by the following wording in the statute:

Moneys distributed under this section shall be expended exclusively for criminal justice purpose and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW [70.123.020](#). Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year 1989 actual operating expenditures for criminal justice purposes exclude the following: Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures.

The following guidance is in response to the restrictions imposed by the above quotation from the law.

### **Criminal Justice Purposes**

- 3.6.4.30 All of the moneys made available to local governments through this legislation are limited to funding of criminal justice purposes. Criminal justice purposes can be defined as activities relating to the enforcement and administration of the criminal law. The term *criminal justice purposes* indicates a broad definition which would encompass all costs incurred in connection with the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services.
- 3.6.4.40 Cities and counties need to be aware that this funding is primarily for criminal justice. However, the statute does allow for benefit to the civil justice system. The benefit to the civil justice system should be a secondary benefit as a result of expenditures primarily for the criminal justice system.

### **Supplanting of Existing Funds**

- 3.6.4.50 Existing funding is defined as calendar year 1989 actual operating expenditures for criminal justice purposes excluding expenditures for:
1. Extraordinary events not likely to reoccur;
  2. Changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services; and
  3. Major nonrecurring capital expenditures.
- 3.6.4.60 The new state funding may be used for capital and other nonrecurring expenditures so long as the expenditure is for criminal justice purposes and is reasonable (e.g., the purchase of police cars). However, if a new roof is put on the county courthouse, only that portion that applies to criminal justice purposes would qualify (i.e., allocating the cost of the roof by square footage).
- 3.6.4.70 An entity would be supplanting by paying back interfund loans where the borrowed funds were used for criminal justice purposes. The repayment of these loans would be the equivalent of replacing existing criminal justice funding. The intent of the act is to ensure that the new funding results in increased financial resources devoted to criminal justice purposes.
- 3.6.4.80 As these moneys are expended, an entity must ensure that the criminal justice expenditures are at least equal to the base of *existing funds* plus selected revenues generated by the latest legislation. Once the base is established, the accounting system may be expanded by the following methods to ensure compliance with the non-supplanting provisions of the law:
1. An accounting system may employ budgetary and accounting code controls for the use of these funds or
  2. A new fund may be established should the entity feel it is necessary.
- 3.6.4.90 It is the entity's responsibility to provide evidence for an audit that it did not supplant existing funding. Therefore, it is important to document the base year (1989 expenditures less major capital or nonrecurring items), and the actual criminal justice expenditures and restricted fund balance for the current year.