



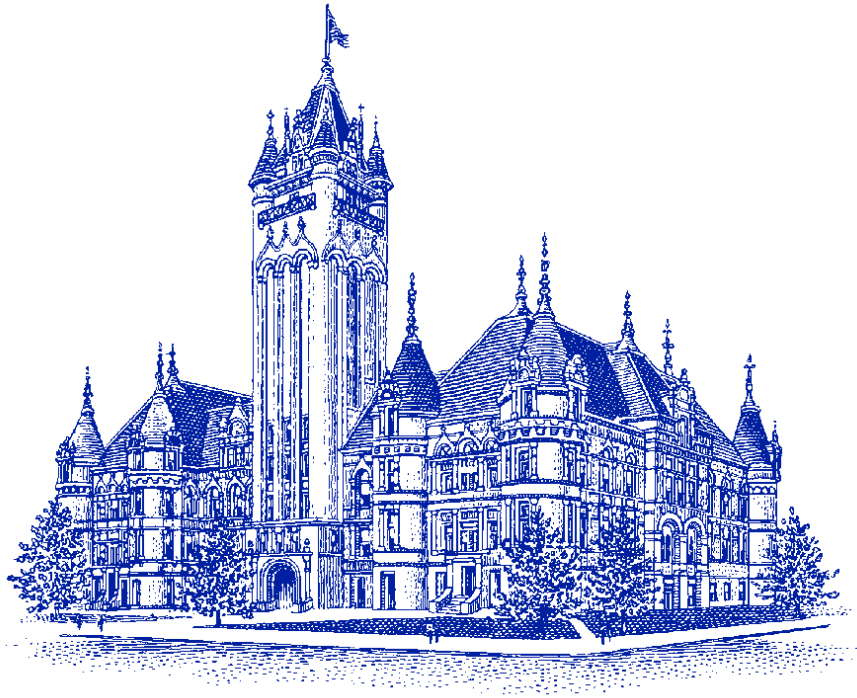
Disclaimer

The financial reports and statements of Spokane County contained on the County's web pages are historical information that present the County's financial position as of their particular date. The County assumes no obligation for updating these financial reports and statements. Each financial report and statement is subject to change at the sole discretion of the County and without notice.

The County has taken reasonable security measures to protect the integrity of its website and information posted thereon. However, no website can fully ensure against infiltration. Absent any unauthorized act that deletes, edits or somehow manipulates the words or data in the financial reports and statements, such financial reports and statements are true and correct as of their date.

By going beyond this page, you agree to and acknowledge your understanding of this Disclaimer.

SPOKANE COUNTY



SPOKANE COUNTY

2015 ANNUAL BUDGET

January 1, 2015-December 31, 2015

COUNTY INFORMATION

About the Funds	3
-----------------	---

COUNTY BUDGET

All Funds Budget	4-5
General Fund Budget	6
General Fund Budget Detail	11-51
Other Fund Budget Detail	53-115
GF Revenues 2010-2014	117
GF Revenues 2010-2014	118

STAFF & PERSONNEL

Elected Officials	1
Department Heads	2
General Fund Personnel	7
Other Funds Personnel	8
All County Personnel Graph	9
Authorized Positions	119-124

GLOSSARY	125
----------	-----

<u>POSITION TITLE</u>	<u>INCUMBENT</u>	<u>TERM</u>	<u>TERM ENDS</u>
Assessor	Vicki Horton	4 year	12/31/18
Auditor	Vicky M Dalton	4 year	12/31/18
Clerk	Thomas R Fallquist	4 year	12/31/18
Commissioner			
District 1	Todd Mielke	4 year	12/31/16
District 2	Shelly O'Quinn	4 year	12/31/16
District 3	Al French	4 year	12/31/18
District Court			
Position 1	Hon. Vance W Peterson	4 year	1/12/18
Position 2	Hon. Sara B Derr	4 year	1/12/18
Position 3	Hon. Donna Wilson	4 year	1/12/18
Position 4	Hon. Patti Connolly Walker	4 year	1/12/18
Position 5	Hon. Greg Tripp	4 year	1/12/18
Position 6	Hon. Debra R Hayes	4 year	1/12/18
Position 7	Hon. Aimee N. Maurer	4 year	1/12/18
Position 8	Hon. Richard M. Leland	4 year	1/12/18
Prosecuting Attorney	Larry Haskell	4 year	12/31/18
Sheriff	Ozzie Knezovich	4 year	12/31/18
Superior Court			
Position 1	Hon. Annette Plese	4 year	01/9/17
Position 2	Hon. James Triplet	4 year	01/9/17
Position 3	Hon. Raymond F. Clary	4 year	01/9/17
Position 4	Hon. Kathleen O'Connor	4 year	01/9/17
Position 5	Hon. Michael P Price	4 year	01/9/17
Position 6	Hon. Sam Cozza	4 year	01/9/17
Position 7	Hon. Maryann Moreno	4 year	01/9/17
Position 8	Hon. Harold D Clarke III	4 year	01/9/17
Position 9	Hon. John O. Cooney	4 year	01/9/17
Position 10	Hon. Linda Tompkins	4 year	01/9/17
Position 11	Hon. Gregory Sybolt	4 year	01/9/17
Position 12	Hon. Ellen Kalama Clark	4 year	01/9/17
Treasurer	Rob Chase	4 year	12/31/18

POSITION TITLE**DEPARTMENT HEAD**

Chief Executive Officer

Marshall R. Farnell

Department

911 Communications

Lorlee Mizell

Board of Equalization

Linda Kovick

Budget & Administrative Services

Bob Wrigley

Buildings

Randy Vissia

Chief Operations Officer

John Dickson

Civil Service

Nancy Paladino

Communications

Bob Lincoln

Community Development/Services

Christine Barada

Cooperative Extension

Dori Babcock

County Road

Bob Brueggeman

Counsel for the Defense

Scott Mason

Detention Services

John McGrath

District Court

Denis Desmarais

Emergency Management

Edward Lewis

Facilities

Ron Oscarson

Hearing Examiner

Michael Dempsey

Human Resources

Cathy Malzahn

Information Systems

Becky Gehret

Interstate Fair

Richard Hartzell

Juvenile

Bonnie Bush

Medical Examiner

Sally Aiken, MD

Parks & Recreation

Doug Chase

Pre-Trial Services

Cheryl Tofsrud

Public Defender

Thomas Krzyminski

Purchasing

Bela Kovacs

Risk Management

Steve Bartel

SCRAPS

Nancy Hill

Superior Court

Ron Miles

Utilities

Kevin Cooke

Veteran Services

Chuck Elmore

The Spokane County budget is comprised of many funds. A fund is a self-balancing fiscal and accounting entity, which is segregated for a specific purpose. Following is a brief description of the different fund types.

GENERAL FUND

The General Fund is the largest of Spokane County's funds. The General Fund accounts for all financial resources except those required to be accounted for in a separate fund. The General Fund consists of departments such as the Auditor, Parks, Prosecutor, Sheriff and Treasurer. The General Fund is primarily supported by property tax and sales tax.

SPECIAL REVENUE FUNDS

Revenue sources that are legally restricted to expenditures for specified purposes are accounted for in Special Revenue Funds. The largest of the special revenue funds is the Mental Health Fund. Here, Federal and State grants are specified for mental health services.

DEBT SERVICE FUNDS

The resources for and payment of general long-term debt is accounted for in a Debt Service Fund.

CONSTRUCTION FUNDS

Construction Funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise funds.

ENTERPRISE FUNDS

Services that are financed and operated in a manner similar to private business enterprises are accounted for in an Enterprise Fund. An example is the Golf Course Fund, where the green fees pay to operate and maintain the facilities.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods and services provided by one department to other departments of the County on a cost reimbursement basis. The largest internal service fund is the Detention Services fund which charges the General Fund to house county inmates.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the County in a trustee capacity. The Newman Lake Flood Control Fund accounts for dedicated monies used to control the level of Newman Lake and to improve the water quality.

	Beginning Fund Balance	Annual Revenue	Annual Revenue Continuing Appropriation	Annual Expenditure	Annual Expenditure Continuing Appropriation	Ending Fund Balance
General Fund						
General Fund	13,765,892	155,197,553	5,542,664	155,015,354	5,542,664	13,948,091
Special Revenue Funds						
911 Communication	13,373,952	7,499,905	49,370	16,599,592	49,370	4,274,265
Auditor's O & M	264,435	342,026	-	587,149	-	19,312
Clerk LFO	376,559	122,600	-	401,724	-	97,435
Community Development	-	-	8,617,566	-	8,617,566	-
Commute Trip Reduction	417,656	168,720	-	238,583	-	347,793
Conservation Future M&O	-	-	228,406	-	228,406	-
Conservation Futures	1,897,556	1,843,785	-	3,133,011	-	608,330
County Road	6,054,502	45,317,730	-	45,044,851	-	6,327,381
Development Disability	-	-	5,464,429	-	5,464,429	-
District Court Probation	1,281,639	1,635,588	150,601	1,523,509	150,601	1,393,718
DV Advocacy	35,478	15,015	-	44,657	-	5,836
Historical Preservation	34,194	75,300	-	98,512	-	10,982
Homelessness Prevention	4,476,254	1,045,025	2,083,840	5,521,279	2,083,840	-
Hotel/Motel Tax	175,512	204,208	-	288,939	-	90,781
Housing Trust Fund	2,000,000	504,000	1,572,921	2,504,000	1,572,921	-
Indigent Defense & Termination	-	895,386	-	895,386	-	-
Indigent Defense Improvement	-	478,331	-	478,331	-	-
Interoperable Communications	6,030,202	8,598,776	-	14,243,702	-	385,276
Liberty Lake TIF	2,179,500	404,000	-	2,583,500	-	-
LIFT-Liberty Lake	4,201,000	556,000	-	4,757,000	-	-
Mental Health	-	-	106,390,635	-	106,390,635	-
Property Tax Refund Interest	100,000	50,255	-	150,255	-	-
RE & Prop Tx Admin	50,000	55,100	-	105,100	-	-
Real Estate Excise Tax	553,581	1,571,128	-	1,649,214	-	475,495
Real Estate Excise Tax #2	2,071,889	1,570,322	-	2,505,513	-	1,136,698
Recreation	39,566	375,400	-	392,226	-	22,740
Retail Car Rental Tax	100,341	410,000	-	484,920	-	25,421
RID Administrative	38,509	18,500	-	38,263	-	18,746
RSN	979,244	718,345	-	1,613,171	-	84,418
Substance Abuse	-	-	3,952,595	-	3,952,595	-
Tourism Promotion Area	92,692	2,701,700	-	2,692,000	-	102,392
Treasurer REET Tech	308,028	2,000	-	249,754	-	60,274
Trial Court Improvement	621,910	197,657	-	240,383	-	579,184
Veterans Services	780,520	1,188,639	-	1,357,392	-	611,767
Victim/Witness Program	8,388	246,239	-	248,281	-	6,346
West Quadrant	150,600	22,500	-	173,100	-	-
Debt Service Funds						
Debt Svs for Projects Financed	-	4,043,222	-	4,043,222	-	-
Energy Conservation	-	213,705	-	213,705	-	-
Tax Increment Financing	1,000	-	-	1,000	-	-
Tax Increment Financing #3	-	362,522	-	362,522	-	-
Construction Funds						
Capital Proj Financed by Bonds	-	-	158,250	-	158,250	-
Capital Projects	-	-	256,978	-	256,978	-
Facilities Cap Improvement	-	-	157,466	-	157,466	-
Park Capital Improvements	-	-	30,764	-	30,764	-
Resource Conservation Impvts	-	-	1,014,156	-	1,014,156	-
TIF Dist No 3-Medical Lake Const	378,171	5,000	-	383,171	-	-
Enterprise Funds						
Aquifer Protection Area	5,801,374	1,640,570	-	1,987,336	-	5,454,608
Building And Planning	2,583,829	4,092,726	-	4,293,463	-	2,383,092
General Facilities Charge	26,741,314	3,530,000	-	5,672,963	-	24,598,351
Golf Course	647,696	2,922,203	-	3,296,628	-	273,271
Interstate Fair	1,276,786	4,649,929	50,000	5,735,491	50,000	191,224
Landfill Closure	8,973,726	85,100	-	1,283,179	-	7,775,647
Regional Water Rec	1,797,839	26,159,334	-	24,625,969	-	3,331,204
SCRAPS	538,200	3,397,782	43,697	3,577,891	43,697	358,091
Sewer Bond Reserves	13,339,278	120,000	-	260,000	-	13,199,278
Sewer Construction	7,496,907	3,750,000	-	7,931,141	-	3,315,766
Sewer Operations	20,319,111	55,095,443	-	64,298,739	-	11,115,815
Solid Waste	4,353,877	17,931,000	-	19,885,104	-	2,399,773
Stormwater Utility	9,449,498	3,000,000	-	8,627,061	-	3,822,437
Wastewater Treatment Plant	16,754,708	13,420,300	-	17,195,615	-	12,979,393
Internal Service Funds						
Dental	927,148	1,877,237	-	2,076,654	-	727,731
Detention Services	-	37,827,647	493,662	37,822,352	493,662	5,295
ER & R	3,841,493	9,727,000	-	12,268,924	-	1,299,569
Information Systems	4,212,008	7,991,175	-	8,507,463	-	3,695,720

Liability	9,847,896	3,893,238	-	5,933,460	-	7,807,674
Medical	9,648,073	21,453,129	-	23,783,560	-	7,317,642
Public Works Finance	148,098	542,966	-	544,360	-	146,704
Unemployment	858,228	85,141	-	657,332	-	286,037
Worker's Comp	2,174,043	2,759,689	-	3,110,152	-	1,823,580
Fiduciary Funds						
Newman Lake Flood Control	152,093	235,888	-	235,888	-	152,093
Less Interfund Transfers	-	(94,803,216)	-	(94,803,216)	-	-
	<u>214,721,993</u>	<u>370,040,463</u>	<u>136,258,000</u>	<u>439,669,780</u>	<u>136,258,000</u>	<u>145,092,676</u>

	Annual Revenue	Annual Revenue of Continuing Appropriation	Annual Expenditure	Annual Expenditure of Continuing Appropriation
General Government:				
Administrative Services	9,876,539	472,864	2,772,973	472,864
Property Tax	47,313,974	-	-	-
Property Tax Shift	6,100,000	-	6,100,000	-
Sales Tax	38,298,766	-	-	-
Cost Allocation	10,268,739	-	-	-
Assessor	4,400	-	3,349,920	-
Auditor	4,623,721	-	4,223,487	-
Ballpark	95,145	-	95,145	-
Board of Equalization	-	-	223,662	-
Budget Office	-	-	636,601	-
Central Services	-	243,470	471,857	243,470
Chief Operating Officer	-	-	151,197	-
Commissioners	600	-	960,514	-
Coop Extension	152,305	-	524,236	-
Data Processing	-	-	5,668,399	-
Debt Service	2,605,176	-	2,713,041	-
Facilities	163,257	-	5,037,488	-
Geiger Spur	-	-	20,000	-
Health District	-	-	2,763,801	-
Hearing Examiner	13,850	-	203,352	-
Human Resources	151,150	-	848,076	-
Labor Relations	-	-	194,700	-
Liability Insurance	-	-	2,202,004	-
Long Range Planning	-	-	1,045,999	-
Outside Agencies	-	-	657,350	-
Parks	602,392	60,171	2,038,381	60,171
Purchasing	375,731	-	1,029,096	-
Resource Conservation	-	-	89,660	-
State Examiners	-	-	310,000	-
Treasurer	746,537	-	2,189,656	-
General Government	121,392,282	776,505	46,520,595	776,505
Public Safety:				
Civil Service	-	-	178,766	-
Clerk	1,738,060	47,845	2,637,267	47,845
Communications	475,827	-	605,732	-
Confinement	-	-	28,114,059	-
Counsel For Defense	-	-	1,043,106	-
District Court	4,333,426	66,921	4,621,919	66,921
Emergency Mgmt	255,000	1,060,219	433,729	1,060,219
Juvenile	188,924	1,667,946	5,837,427	1,667,946
Medical Examiner	409,100	-	1,467,064	-
Pre-Trial Services	108,975	-	599,859	-
Probation	-	-	345,000	-
Prosecutor	3,408,869	395,873	11,849,154	395,873
Public Defender	894,500	192,065	7,630,492	192,065
SCOPE	-	-	280,463	-
SCRAPS	-	-	444,000	-
Security	2,085	-	978,030	-
Sheriff	21,080,005	814,661	35,124,971	814,661
Superior Court	910,500	520,629	6,303,721	520,629
Public Safety	33,805,271	4,766,159	108,494,759	4,766,159
Fund Balance	13,765,892	0	13,948,091	0
Total General Fund	168,963,445	5,542,664	168,963,445	5,542,664

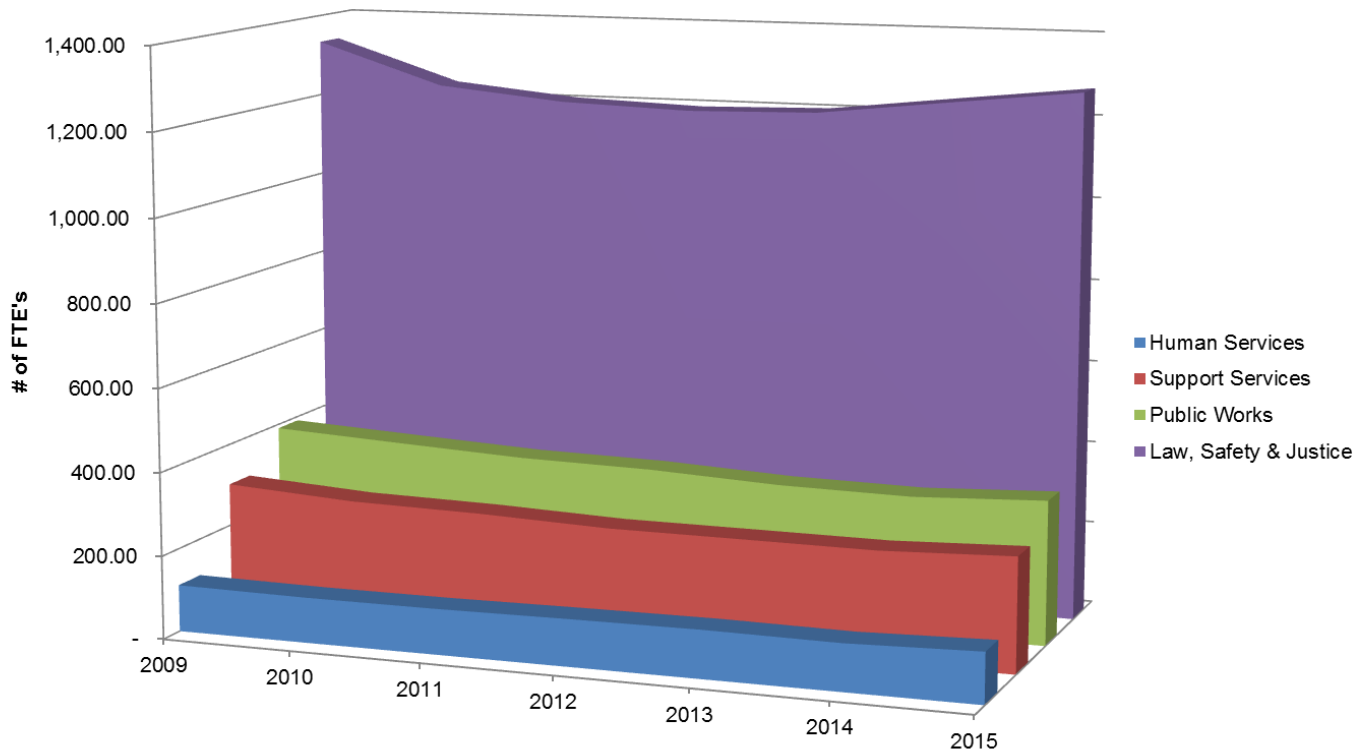
Department	2009	2010	2011	2012	2013	2014	2015
Civil Service	3	3	3	3	3	3	2.6
Clerk	55	49	51	51	51	51	51
Communications	8	9	9	9	9	9	10
Counsel for the Defense	11	10	10	10	10	10	10
Courthouse Security	1	1	1	1	-	-	-
District Court	73.4	62.4	62.4	61	61	61	62
Emergency Management	8	8	9	8	8	7	7
Jail	230.5	-	-	-	-	-	-
Juvenile	108.6	97.3	99.3	92.3	94.5	93.5	93.5
Medical Examiner	10	9.5	9.5	9.5	9.5	9	10
Pre-Trial Services	7.5	7.5	7.5	7.5	8	8.5	8.5
Prosecuting Attorney	135.65	121.8	133.6	135.8	135	136.2	135.4
Public Defender	90	88	85	84	84	87	91
SCRAPS	16	16	16	17	16	-	-
Sheriff	307	296	287	284	283	287	293
Superior Court	61	61	60.6	60.8	61	61	61
Total Law, Safety & Justice	1,125.65	839.5	843.9	833.9	833.0	823.2	835
Administrative Services	7	8	8	7	7	6	6
Assessor	55	48	45	44	44	44	44
Auditor	48.5	45.8	44.8	40.8	39.8	40	41
Board of Equalization	3	3	3	3	3	3	3
Boundary Review	2.4	2.4	2.4	2.4	-	-	-
Central Services	-	-	4	6	5	6	5
Commissioners	9	9.6	9.6	9.6	9.6	9	9
Cooperative Extension	4	3	3	3	3.6	3.6	3.6
Facilities Maintenance	27	25.1	25.1	24.1	25.2	25.2	26.2
Hearing Examiner	2	1.8	1.8	1.8	1.8	1.8	1.8
Human Resources	12.8	10.8	10	9.5	9.5	9.5	9.5
Labor Relations	-	-	-	-	-	2	2
Parks & Recreation	20	19	19	19	18	18	18
Purchasing	10.5	10	11	9	9	9	9
Treasurer	28	26.5	25.3	24.5	25	25	33
Total Support Services	229.2	213	212	203.7	200.5	202.1	211.1
General Fund Total	1,354.85	1,052.5	1,055.9	1,037.6	1,033.5	1,025.3	1,046.1

* Full Time Equivalents

Fund	2009	2010	2011	2012	2013	2014	2015
911 Communications	58.6	58.6	60.6	60	68	68	69
Auditor's O & M	5	6	6	6	6	6	6
Buildings	39	34	32	32	32	34	36
Community Services	53.6	54.2	55.2	59.8	62.2	59.2	67.8
County Road	248.6	239.6	231.4	221.4	204.4	198.8	208.8
Detention Services	-	332	300	300	300	312	333
Equipment Rental	30	30	28	28	28	27	28
Geiger Corrections	146	-	-	-	-	-	-
Golf Course Operations	12	11	11	11	11	11	11
Information Systems	58	53	54	50	51	49	52
Interstate Fair	18.5	17.5	17	15	15	15.5	15.5
Probation	20	20	18	19	19	18	18
Public Works Administration	3	1	-	4	4	4	5
Risk Management	13.6	12.8	9	9	9.8	9.8	9.8
SCRAPS	-	-	-	-	-	34	35
Utilities	69.7	69.7	67.7	67.7	69.7	69.5	69.7
Veteran Services	4	4	4	4.8	5	5	5.5
Victim-Witness	3.55	4.2	-	-	-	-	-
<i>Other Funds Total</i>	783.15	947.6	893.9	887.7	885.1	920.8	970.1
<i>Grand Total All Funds</i>	2,138	2,000.1	1,949.8	1,925.3	1,918.6	1,946.1	2,016.2

* Full Time Equivalents

Authorized Personnel



FTE's*	2009	2010	2011	2012	2013	2014	2015
Human Services	112	109	109	113	115	113	121
Support Services	302	283	277	266	265	263	275
Public Works	390	374	359	353	338	333	348
Law, Safety & Justice	1,334	1,234	1,205	1,194	1,201	1,237	1,272
Total	2,138	2,000	1,950	1,926	1,919	1,946	2,016

FTE's (by %)	2009	2010	2011	2012	2013	2014	2015
Human Services	5%	5%	6%	6%	6%	6%	6%
Support Services	14%	14%	14%	14%	14%	14%	14%
Public Works	18%	19%	18%	18%	18%	17%	17%
Law, Safety & Justice	63%	62%	62%	62%	62%	63%	63%
Total	100%	100%	100%	100%	100%	100%	100%

*numbers have been rounded

*Human Services: Cooperative Extension, Economic Development, Parks & Recreation, Community Development, Community Services, Golf Course Operations, Interstate Fair, Veteran Services

*Support Services: Administrative Services, Assessor, Auditor, Board of Equalization, Boundary Review, Central Services, Commissioners, Facilities Maintenance, Hearing Examiner, Human Resources, Purchasing, Treasurer, Auditor's O & M, Commute Trip Reduction, Information Systems, Probation, and Risk Management

(This page intentionally left blank)

General Fund Budget Detail



ADMINISTRATIVE SERVICES

This department accounts for activities of the Budget Officer, Chief Operating Officer and administrative costs and revenues not associated with a particular general fund department.

The mission of the Budget Division is to provide timely and accurate financial information to the Board of County Commissioners, Elected Officials, Department Heads and the public.

The Budgeting Division of this department is responsible for all aspects of the budget within the County. Position Maintenance (Position Control) is also a responsibility of this office. Sales tax auditing is provided, working to ensure the maximum possible sales tax revenue is received by the County.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	14,974,221	13,765,892
Charges for Goods/Services	264,000	338,000
Fines & Forfeits	4,100,000	4,000,000
Intergovernmental Revenue	3,734,424	3,909,039
Licenses & Fees	944,700	996,000
Miscellaneous Revenue	603,900	515,500
Taxes	81,249,938	91,830,740
Total Department Revenue:	105,871,183	115,355,171

Expenses		
Fund Balance	14,974,221	13,948,091
Unclassified	1,027,571	1,050,000
Salary & Wages	761,091	767,347
Employee Benefits	155,184	174,176
Supplies & Services	1,354,829	1,780,343
Governmental Transfer/Services	1,265,230	7,586,254
Debt Services	6,000	6,000
Total Department Expenses:	19,544,126	25,312,211

Program Budgets:

Revenues	2014	2015
General	104,887,216	108,191,132
Grants-Fiscal Year	300,000	300,000
ITA Civil Commitment	683,967	764,039
Property Tax Shift	0	6,100,000
Total Department Revenue:	105,871,183	115,355,171

Expenses		
Administrative Services	614,027	636,601
Chief Operations Officer	148,523	151,197
Criminal Justice Commission	0	120,000
General	18,481,576	18,004,413
Grants-Fiscal Year	300,000	300,000
Property Tax Shift	0	6,100,000
Total Department Expense:	19,544,126	25,312,211

Our mission is to provide equal and fair property assessments and provide respectful, courteous and comprehensive customer service.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	5,800	3,700
Miscellaneous Revenue	775	700
Total Department Revenue:	6,575	4,400

Expenses

Salary & Wages	2,109,751	2,151,648
Employee Benefits	1,012,753	1,072,225
Supplies & Services	127,159	126,047
Total Department Expenses:	3,249,663	3,349,920

Program Budgets:

Revenues	2014	2015
Administration	6,575	4,400
Total Department Revenue:	6,575	4,400

Expenses

Administration	3,249,663	3,349,920
Total Department Expense:	3,249,663	3,349,920

The Spokane County Auditor's Office is responsible for the administration of the Recording, Financial Services, Auto License and Elections Divisions. The primary functions of these diverse divisions are the recording and preservation of all public records which are required by law to be recorded; the integrated financial management of all activities of Spokane County; the conduct of all elections held within the County for state and local governments in accordance with State law; and the issuing of vehicle and vessel licenses.

The Auditor also serves as ex-officio Superintendent of Elections.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	4,221,839	4,601,646
Licenses & Fees	21,050	21,050
Miscellaneous Revenue	1,100	1,025
Total Department Revenue:	4,243,989	4,623,721
 Expenses		
Salary & Wages	2,192,812	2,183,237
Employee Benefits	790,466	813,983
Supplies & Services	1,121,441	1,226,267
Total Department Expenses:	4,104,719	4,223,487

Program Budgets:

Revenues	2014	2015
Auto License	2,450,100	2,450,000
Elections	751,625	1,419,596
Financial Services	2,000	2,000
Recording	1,040,264	752,125
Total Department Revenue:	4,243,989	4,623,721
 Expenses		
Administration	182,807	186,356
Auto License	605,093	606,779
Elections	1,632,174	1,730,455
Financial Services	1,303,733	1,309,583
Recording	380,912	390,314
Total Department Expense:	4,104,719	4,223,487

To provide the residents of Spokane County a professional quality baseball stadium for both spectators and players of amateur and professional baseball while keeping Spokane County costs to a minimum.

Adopted Budget:

Revenues	2014	2015
Miscellaneous Revenue	17,000	17,000
Other Financing Sources	78,145	78,145
Total Department Revenue:	95,145	95,145
Expenses		
Supplies & Services	95,145	95,145
Total Department Expenses:	95,145	95,145

Program Budgets:

Revenues	2014	2015
Ballpark	95,145	95,145
Total Department Revenue:	95,145	95,145
Expenses		
Ballpark	95,145	95,145
Total Department Expense:	95,145	95,145

The Spokane County Board of Equalization (BOE) is responsible for assuring that all real and personal property is entered on the county's assessment role at 'fair value". The goal is to provide impartial and economical adjudication of tax appeals brought by property owners which is consistent with legislatively established tax policies.

Adopted Budget:

Expenses	2014	2015
Salary & Wages	132,113	131,153
Employee Benefits	47,713	62,317
Supplies & Services	29,731	30,192
Total Department Expenses:	209,557	223,662

Program Budgets:

Expenses	2014	2015
Board of Equalization	209,557	223,662
Total Department Expense:	209,557	223,662

Central Services provides a variety of centralized services to all Spokane County departments and offices, including grants and contracts administration, negotiation and compliance oversight, energy conservation and cost recovery to ensure County resources are managed in a strategic, cost effective and efficient manner.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	2,520,000	2,836,603
Intergovernmental Revenue	120,000	250,000
Miscellaneous Revenue	6,407,962	7,182,136
Total Department Revenue:	9,047,962	10,268,739
 Expenses		
Salary & Wages	345,136	352,247
Employee Benefits	99,218	112,622
Supplies & Services	6,933	6,988
Total Department Expenses:	451,287	471,857

Program Budgets:

Revenues	2014	2015
Admin Svs - Indirect	8,802,962	9,848,739
Grant Administration	125,000	170,000
Support Enforcement	120,000	250,000
Total Department Revenue:	9,047,962	10,268,739
 Expenses		
Grant Administration	451,287	471,857
Total Department Expense:	451,287	471,857

The Spokane County Civil Service Department provides quality, efficient, unbiased recruitment, testing, and hiring processes for the Sheriff's Office in a fair and professional manner.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	2,700	0
Total Department Revenue:	2,700	0

Expenses

Salary & Wages	123,065	118,092
Employee Benefits	53,741	57,301
Supplies & Services	3,373	3,373
Total Department Expenses:	180,179	178,766

Program Budgets:

Revenues	2014	2015
Civil Service	2,700	0
Total Department Revenue:	2,700	0

Expenses

Civil Service	180,179	178,766
Total Department Expense:	180,179	178,766

The Spokane County Clerk is one of the elected officials provided by the Washington State Constitution with specific duties assigned by statute and court rules. The office is responsible for processing and managing all Superior Court records and financial transactions, collection of legal financial obligations, including Juvenile Court and Civil Commitment matters. Additionally, required support staff are provided for 12 Superior Court Judges and 6 Court Commissioners. The office is committed to all relevant laws, rules and policies relating to judicial and administrative procedures. Required services are provided to the Superior Court, law and justice community, as well as, the general public.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	1,268,878	1,149,520
Fines & Forfeits	450,345	296,520
Intergovernmental Revenue	381,508	200,000
Miscellaneous Revenue	91,694	92,020
Non Revenues	1,619	0
Total Department Revenue:	2,194,044	1,738,060

Expenses		
Salary & Wages	1,720,600	1,740,028
Employee Benefits	731,284	778,249
Supplies & Services	112,760	111,490
Debt Services	7,500	7,500
Total Department Expenses:	2,572,144	2,637,267

Program Budgets:

Revenues	2014	2015
Administration	1,812,336	1,538,060
Child Support Enforcement	350,000	179,000
Child Support Enforcement	31,508	21,000
Juvenile Division	200	0
Total Department Revenue:	2,194,044	1,738,060

Expenses		
Administration	2,217,092	2,291,205
ECR	54,601	58,611
ITA Civil Commitment	62,676	64,088
Juvenile Division	237,775	223,363
Total Department Expense:	2,572,144	2,637,267

The Spokane County Board of Commissioners is responsible for providing legislative and administrative service to Spokane County. The purpose of this department is to identify and clarify the needs of the people and insure the County responds to those needs. The Board of County Commissioners executes all legislative power authorized. These powers include, but are not limited to, adopting and enacting the budget, appropriation of expenditures and setting policy. Other powers are establishing fees and comprehensive use plans and conducting public hearings and meetings.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	700	600
Total Department Revenue:	700	600

Expenses

Salary & Wages	606,700	627,144
Employee Benefits	222,241	238,918
Supplies & Services	91,975	94,452
Total Department Expenses:	920,916	960,514

Program Budgets:

Revenues	2014	2015
Commissioners	700	600
Total Department Revenue:	700	600

Expenses

Commissioners	854,316	202,955
District 1	15,000	216,112
District 2	15,000	214,900
District 3	15,000	213,847
External Communications	21,600	112,700
Total Department Expense:	920,916	960,514

The Spokane Regional Emergency Communications Systems is dedicated to identifying and meeting the needs of Spokane County departments and government agencies. By providing reliable communications, digital microwave systems, the simulcast paging system and maintaining 26 tower and antenna sites to form the base of a full spectrum communications system and to anticipate and meet the needs of the future.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	390,000	475,827
Total Department Revenue:	390,000	475,827
Expenses		
Salary & Wages	355,567	370,087
Employee Benefits	159,561	165,417
Supplies & Services	70,228	70,228
Total Department Expenses:	585,356	605,732

Program Budgets:

Revenues	2014	2015
Communications	390,000	475,827
Total Department Revenue:	390,000	475,827
Expenses		
Communications	585,356	605,732
Total Department Expense:	585,356	605,732

The Geiger Confinement budget accounts for the cost of housing low risk inmates from the Jail at the Geiger Corrections Facility. The purpose of housing these inmates at Geiger is to reduce overcrowding in the Jail.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	25,611,590	28,114,059
Total Department Expenses:	25,611,590	28,114,059

Program Budgets:

Expenses	2014	2015
County Detention Costs	25,611,590	28,114,059
Total Department Expense:	25,611,590	28,114,059

Spokane County Extension is a public education agency funded by Spokane County, Washington State University and the United States Department of Agriculture. Extension educators collaborate with each other and community volunteers to provide research based education to citizens in the following areas: Agriculture - provides education to farmers on practices that are economically sustainable, environmentally sound, and socially acceptable; Natural Resources - teaches land stewardship to woodlot owners and fire protection strategies to land and homeowners; Family Health and Nutrition Education - teaches nutrition based on the MyPyramid format; provides education on healthy living, nutrition and stretching the food dollar; Master Gardener/Horticulture - teaches environmentally sound practices to home owners, small acreage farmers and landscape professionals; 4-H Youth Development - guides children and youth to become productive citizens and leaders and prepares adult leaders to facilitate events and learning opportunities for 4-H members and youth in general.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	22,243	32,987
Charges for Goods/Services	36,963	55,000
Miscellaneous Revenue	22,039	2,200
Other Financing Sources	61,225	62,118
Total Department Revenue:	142,470	152,305
Expenses		
Salary & Wages	165,912	166,716
Employee Benefits	49,287	67,853
Supplies & Services	92,636	92,667
Governmental Transfer/Services	197,000	197,000
Total Department Expenses:	504,835	524,236

Program Budgets:

Revenues	2014	2015
Education	25,939	28,553
Equine	61,225	62,118
Horticulture	51,306	55,934
Program Leadership	4,000	5,700
Total Department Revenue:	142,470	152,305
Expenses		
Education	25,939	28,553
Equine	61,225	62,118
Horticulture	51,306	55,934
Program Leadership	366,365	377,631
Total Department Expense:	504,835	524,236

The mission of Counsel for Defense is to provide zealous effective representation to individuals unable to afford legal counsel, independent of the Spokane County Public Defender's Office.

The mandate of Counsel for Defense flows initially from the same sources as the Spokane County Public Defender's Office, as well as from legislative actions of the Spokane County Commissioners to ensure effective representation of persons otherwise without the ability to obtain counsel. The primary focus of the agency is to ensure that there is effective assistance of counsel in cases where legal conflicts arise between defendants within the Public Defender's Office. Areas of representation include adult felony crimes as well as juvenile crimes whether felony or misdemeanor. All clients are afforded equal treatment and representation without regard to circumstance or charge.

As a legal service office, all staff shall abide by the strictest observances of client confidentiality and will demonstrate professionalism towards all with whom they have contact. Attorneys are required to adhere to the Rules of Professional Conduct and shall maintain the integrity of their relationship with their clients under all circumstances.

Adopted Budget:

Expenses	2014	2015
Salary & Wages	742,793	760,992
Employee Benefits	238,015	255,689
Supplies & Services	25,525	26,425
Total Department Expenses:	1,006,333	1,043,106

Program Budgets:

Expenses	2014	2015
Counsel for Defense	1,006,333	1,043,106
Total Department Expense:	1,006,333	1,043,106

It is still in the best interest of Spokane County, the courts, the people who work on the campus, and the public to feel secure when they are here. It is absolutely essential to do all in our power to prevent someone from harming anyone on the campus. To perform background checks on all vendors and outside employees who work within these facilities. To act as liaison between the Courts, Department Heads, Sheriff's Office and Olympic Security employees hired to provide weapons screening. To assist in training screening personnel in the proper way to hand search people and bags.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	0	2,085
Total Department Revenue:	0	2,085
 Expenses		
Salary & Wages	136,721	139,452
Employee Benefits	48,496	49,730
Supplies & Services	752,890	752,890
Capital	0	35,958
Total Department Expenses:	938,107	978,030

Program Budgets:

Revenues	2014	2015
County Security	0	2,085
Total Department Revenue:	0	2,085
 Expenses		
County Security	190,218	230,072
Court Security	747,889	747,958
Total Department Expense:	938,107	978,030

This department accounts for payment to the Information Systems Fund for data processing and computer services provided to the General Fund.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	5,147,235	5,668,399
Total Department Expenses:	5,147,235	5,668,399

Program Budgets:

Expenses	2014	2015
Data Processing Services	5,147,235	5,668,399
Total Department Expense:	5,147,235	5,668,399

The debt service agency accounts for non-voted general obligation debt of Spokane County.

Adopted Budget:

Revenues	2014	2015
Miscellaneous Revenue	807,433	783,310
Other Financing Sources	1,800,335	1,821,866
Total Department Revenue:	2,607,768	2,605,176
 Expenses		
Debt Services	2,715,755	2,713,041
Total Department Expenses:	2,715,755	2,713,041

Program Budgets:

Revenues	2014	2015
2010 B C D	1,638,689	1,638,822
2012 LTGO (PFD Loan)	771,704	772,504
General Debt Service	197,375	193,850
Total Department Revenue:	2,607,768	2,605,176
 Expenses		
2007 LTGO & Refunding	197,375	193,850
2010 B C D	1,638,688	1,638,822
2012 LTGO (PFD Loan)	771,704	772,504
Geiger Spur State Loan	18,000	18,000
Martin Hall Refunding 2005	89,988	89,865
Total Department Expense:	2,715,755	2,713,041

As a part of the judicial branch of government, the Court's objective is to serve society as the local Court of Limited Jurisdiction. The court meets this responsibility through the fair dispensation of justice in an accurate, efficient and respectful manner and acts as a responsible steward of public funds. The court affects the fair dispensation of justice by adjudicating cases in a just and timely manner, using effective and proactive case management techniques, adhering to legislative requirements, legal precedence and judicial standards.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	1,323,851	1,249,726
Fines & Forfeits	2,505,625	2,358,700
Miscellaneous Revenue	70,000	75,000
Other Financing Sources	582,000	650,000
Total Department Revenue:	4,481,476	4,333,426
Expenses		
Salary & Wages	3,154,535	3,198,308
Employee Benefits	1,062,575	1,164,413
Supplies & Services	182,725	248,528
Debt Services	0	4,500
Capital	0	6,170
Total Department Expenses:	4,399,835	4,621,919

Program Budgets:

Revenues	2014	2015
Civil Ex Parte	0	73,026
District Court Clerk	3,899,476	3,670,400
Mental Health Court	582,000	590,000
Total Department Revenue:	4,481,476	4,333,426
Expenses		
Civil Ex Parte	0	73,026
District Court Clerk	2,012,497	2,132,874
Early Case Resolution	37,470	28,110
Judicial Officers	1,416,583	1,468,224
Judicial Operations	544,910	555,134
Mental Health Court	388,375	364,551
Total Department Expense:	4,399,835	4,621,919

Coordinate and facilitate all hazard planning, training and exercises to minimize the impacts of major emergencies and disasters on people, property, environment and the economy.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	250,000	235,000
Miscellaneous Revenue	20,000	20,000
Total Department Revenue:	270,000	255,000
 Expenses		
Salary & Wages	258,085	250,597
Employee Benefits	69,472	81,607
Supplies & Services	79,725	101,525
Total Department Expenses:	407,282	433,729

Program Budgets:

Revenues	2014	2015
Emergency Management	250,000	235,000
Temp Grant Pay	20,000	20,000
Total Department Revenue:	270,000	255,000
 Expenses		
Emergency Management	387,282	413,729
Temp Grant Pay	20,000	20,000
Total Department Expense:	407,282	433,729

Provide and maintain comfortable and safe facilities for the employees and the public. Provide modifications to the buildings, building systems, and grounds as funded and authorized. Provide the best possible service to other County departments.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	172,727	162,227
Miscellaneous Revenue	1,000	1,030
Total Department Revenue:	173,727	163,257
 Expenses		
Salary & Wages	1,389,472	1,400,283
Employee Benefits	575,540	584,384
Supplies & Services	3,028,327	3,052,821
Total Department Expenses:	4,993,339	5,037,488

Program Budgets:

Revenues	2014	2015
Trades/Grounds	55,727	53,257
Utilities	118,000	110,000
Total Department Revenue:	173,727	163,257
 Expenses		
Design	108,767	113,167
Steam	402,761	411,106
Trades/Grounds	1,976,114	1,982,518
Utilities	2,505,697	2,530,697
Total Department Expense:	4,993,339	5,037,488

This department accounts for maintenance expenses related to Geiger Spur.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	20,000	20,000
Total Department Expenses:	20,000	20,000

Program Budgets:

Expenses	2014	2015
Geiger Spur	20,000	20,000
Total Department Expense:	20,000	20,000

This agency accounts for Spokane County's contribution to the Spokane County Health District. Other support for the Health District comes from a direct allocation of Washington State Motor Vehicle Excise Tax and other State and Federal grants. Per RCW 70.32.010 a portion of the County's contribution is to be used for the control of tuberculosis.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	0	10,000
Governmental Transfer/Services	2,753,801	2,753,801
Total Department Expenses:	2,753,801	2,763,801

Program Budgets:

Expenses	2014	2015
Health District Assessment	2,753,801	2,763,801
Total Department Expense:	2,753,801	2,763,801

To hear and decide land use applications and other quasi-judicial hearing matters in a fair, legal and expedient manner.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	14,650	13,850
Total Department Revenue:	14,650	13,850

Expenses

Salary & Wages	140,921	142,417
Employee Benefits	43,103	48,890
Supplies & Services	12,045	12,045
Total Department Expenses:	196,069	203,352

Program Budgets:

Revenues	2014	2015
Hearing Examiner	14,650	13,850
Total Department Revenue:	14,650	13,850

Expenses

Hearing Examiner	196,069	203,352
Total Department Expense:	196,069	203,352

The Human Resources Department models leadership and professionalism within a network of strategic partners. We are committed to providing a broad range of customer centered services which include:

- * Recruitment/Retention
- * Benefits/Classification/Compensation
- * Commute Trip Reduction/Parking
- * Legal/Employment Law Compliance
- * Workforce Development

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	175	50
Fines & Forfeits	33,300	37,000
Miscellaneous Revenue	111,075	114,100
Total Department Revenue:	144,550	151,150
 Expenses		
Salary & Wages	474,945	479,133
Employee Benefits	169,545	178,983
Supplies & Services	176,391	189,960
Total Department Expenses:	820,881	848,076

Program Budgets:

Revenues	2014	2015
Human Resources	250	150
Parking	144,300	151,000
Total Department Revenue:	144,550	151,150
 Expenses		
Employee Programs	100,547	113,492
Human Resources	627,133	640,282
Parking	93,201	94,302
Total Department Expense:	820,881	848,076

The Spokane County Juvenile Department serves our community by promoting public safety, accountability and positive change for delinquent, dependent, at-risk children, and their families.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	97,884	140,989
Charges for Goods/Services	32,800	3,569
Intergovernmental Revenue	2,000	2,000
Licenses & Fees	35,000	40,000
Miscellaneous Revenue	135	2,366
Total Department Revenue:	167,819	188,924
Expenses		
Salary & Wages	3,892,144	3,682,989
Employee Benefits	1,532,346	1,477,500
Supplies & Services	618,219	676,938
Total Department Expenses:	6,042,709	5,837,427

Program Budgets:

Revenues	2014	2015
CASA Background Checks	2,000	2,000
Confinement Services	73,500	73,549
Detention	35,000	40,000
Detention recycling	700	875
Juv Drug Ct-Donations	200	0
Juvenile Inmate Welfare	15,800	13,300
User Fees	40,619	59,200
Total Department Revenue:	167,819	188,924
Expenses		
Administration	374,070	387,316
CASA Background Checks	2,000	2,000
Confinement Services	73,500	73,549
Detention	3,346,591	3,209,810
Detention recycling	700	875
Juv Drug Ct-Donations	200	0
Juvenile Inmate Welfare	15,800	13,300
Probation	2,189,229	2,091,377
User Fees	40,619	59,200
Total Department Expense:	6,042,709	5,837,427

The Labor Relations Unit's mission is to build positive relationships on behalf of the Board of County Commissioners and Elected Officials by striving for win/win negotiations with a focus on creating a healthy work environment while being good stewards of citizens' tax dollars.

Adopted Budget:

Expenses	2014	2015
Salary & Wages	132,822	140,412
Employee Benefits	41,056	42,246
Supplies & Services	2,500	12,042
Total Department Expenses:	176,378	194,700

Program Budgets:

Expenses	2014	2015
Labor Relations	176,378	194,700
Total Department Expense:	176,378	194,700

The county is self-insured for liability insurance and is a member of the Washington Counties Risk Pool. This agency accounts for the General Fund's premium to the self-insurance fund for liability coverage.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	2,172,306	2,202,004
Total Department Expenses:	2,172,306	2,202,004

Program Budgets:

Expenses	2014	2015
Liability Insurance Premium	2,172,306	2,202,004
Total Department Expense:	2,172,306	2,202,004

A regional center dedicated to excellence in public service by providing professional, scientific, and compassionate forensic death investigation services.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	258,071	259,100
Intergovernmental Revenue	150,000	150,000
Total Department Revenue:	408,071	409,100

Expenses		
Salary & Wages	855,124	918,878
Employee Benefits	233,771	239,804
Supplies & Services	304,562	308,382
Total Department Expenses:	1,393,457	1,467,064

Program Budgets:

Revenues	2014	2015
FIC-SUIDI	15,000	15,000
Medical Examiner	393,071	394,100
Total Department Revenue:	408,071	409,100

Expenses		
FIC-SUIDI	15,000	15,000
Indigent Burial	9,516	9,516
Medical Examiner	1,368,941	1,442,548
Total Department Expense:	1,393,457	1,467,064

The mission of the Parks, Recreation and Golf Department is to enhance the general quality of life for the residents of Spokane County by providing the highest quality and quantity of parks, recreation, open space, and related cultural opportunities given the available resources.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	216,000	227,000
Licenses & Fees	0	50
Miscellaneous Revenue	166,940	228,800
Other Financing Sources	144,307	146,542
Total Department Revenue:	527,247	602,392
Expenses		
Salary & Wages	919,313	966,201
Employee Benefits	297,982	339,342
Supplies & Services	610,916	728,488
Governmental Transfer/Services	2,500	4,350
Capital	68,000	0
Total Department Expenses:	1,898,711	2,038,381

Program Budgets:

Revenues	2014	2015
Liberty Lake	68,000	73,000
Northside Aquatic Facility	96,000	99,000
Parks and Recreation	166,207	177,392
Raceway Park	32,500	32,500
Raceway Park Remediation	0	50,000
Southside Aquatic Facility	164,540	170,500
Total Department Revenue:	527,247	602,392
Expenses		
Holmberg Pool	500	500
Liberty Lake	69,625	80,915
Northside Aquatic Facility	213,956	241,736
Parks and Recreation	1,225,620	1,267,239
Plantes Ferry Sport Stadium	43,791	44,307
Raceway Park	38,555	27,616
Raceway Park Remediation	0	50,000
Southside Aquatic Facility	306,664	326,068
Total Department Expense:	1,898,711	2,038,381

The operation of a comprehensive Pretrial Services program that will protect community safety, observe the rights of the accused, and maintain the integrity of the judicial process.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	108,796	108,975
Total Department Revenue:	108,796	108,975
 Expenses		
Salary & Wages	431,026	432,523
Employee Benefits	145,332	155,890
Supplies & Services	11,446	11,446
Total Department Expenses:	587,804	599,859

Program Budgets:

Revenues	2014	2015
Office of Pre-Trial Services	108,796	108,975
Total Department Revenue:	108,796	108,975
 Expenses		
Office of Pre-Trial Services	587,804	599,859
Total Department Expense:	587,804	599,859

This department accounts for the General Fund contribution to the Probation Fund which provides supportive services to the Court, including: (1) Information gathering, investigation and verification, recommendations regarding sentencing and alternatives to incarceration, (2) To monitor defendants compliance with court-ordered conditions and apprise the court of compliance and violation, and (3) To act as a community resource.

Adopted Budget:

Expenses	2014	2015
Governmental Transfer/Services	320,000	345,000
Total Department Expenses:	320,000	345,000

Program Budgets:

Expenses	2014	2015
Probation	320,000	345,000
Total Department Expense:	320,000	345,000

The office of the prosecuting attorney is dedicated to assuring justice in the administration of civil and criminal cases.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	1,005,013	965,000
Fines & Forfeits	1,500	2,500
Intergovernmental Revenue	2,444,963	2,440,869
Miscellaneous Revenue	2,000	500
Other Financing Sources	36,000	0
Total Department Revenue:	3,489,476	3,408,869

Expenses		
Salary & Wages	8,352,691	8,422,792
Employee Benefits	2,720,059	2,913,716
Supplies & Services	537,991	503,946
Debt Services	7,016	8,700
Total Department Expenses:	11,617,757	11,849,154

Program Budgets:

Revenues	2014	2015
Billable FTE	328,749	260,000
Community Relicensing	77,000	70,000
Family Law	1,512,146	1,494,408
Family Law	778,985	797,150
Mental Health	65,012	108,000
Prosecutor	691,584	678,311
Unified Drug Court	36,000	0
Witness Fees	0	1,000
Total Department Revenue:	3,489,476	3,408,869

Expenses		
Billable FTE	328,749	339,420
Community Relicensing	102,056	95,020
Domestic Violence	310,269	323,829
Early Case Resolution	166,734	166,967
Family Law	2,291,131	2,291,558
ITA Civil Commitment	146,158	170,859
Mental Health	65,012	154,225
Prosecutor	8,091,496	8,277,276
Unified Drug Court	86,152	0
Witness Fees	30,000	30,000
Total Department Expense:	11,617,757	11,849,154

The Spokane County Public Defender is established to implement the Constitutional and legislatively mandated obligation to provide effective legal representation to individuals entitled to but unable to afford counsel. The mission of the office is to responsibly use community resources to provide quality, professional independent and effective representation to all clients appointed to the office.

Attorney staff is required to adhere to the Rules of Professional Conduct and maintain the integrity of their professional relationship with their client. All staff are required to strictly observe client confidentiality, and to represent the office professionally in all of their dealings. All staff are to treat all clients with courtesy, dignity and respect at all times, regardless of the case or circumstances.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	664,000	658,500
Fines & Forfeits	60,500	61,000
Other Financing Sources	161,260	175,000
Total Department Revenue:	885,760	894,500
Expenses		
Salary & Wages	5,128,088	5,333,395
Employee Benefits	1,693,788	1,877,968
Supplies & Services	369,926	415,640
Debt Services	3,489	3,489
Total Department Expenses:	7,195,291	7,630,492

Program Budgets:

Revenues	2014	2015
Mental Health PD	111,760	175,000
Public Defender	724,500	719,500
Unified Drug Court	49,500	0
Total Department Revenue:	885,760	894,500
Expenses		
Early Case Resolution	503,916	0
ITA Civil Commitment	437,952	447,028
Mental Health PD	111,760	229,823
Public Defender	6,027,555	6,953,641
Unified Drug Court	114,108	0
Total Department Expense:	7,195,291	7,630,492

The Mission of the Spokane County Purchasing Department is to support the public service mission of Spokane County through the responsive and effective procurement of goods and services in a manner which maintains the reputation of integrity and Public Trust. The Mission of the Spokane County Mail Center is to support the public service mission of Spokane County by providing responsive and efficient mail services to the departments of Spokane County government.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	376,050	375,731
Total Department Revenue:	376,050	375,731
Expenses		
Salary & Wages	458,782	448,418
Employee Benefits	176,524	162,939
Supplies & Services	398,401	417,739
Total Department Expenses:	1,033,707	1,029,096

Program Budgets:

Revenues	2014	2015
Mail Center	376,050	375,731
Total Department Revenue:	376,050	375,731
Expenses		
Mail Center	451,312	453,569
Purchasing	582,395	575,527
Total Department Expense:	1,033,707	1,029,096

Resource Conservation Management is a strategic program of Central Services which increases Spokane County's energy efficiency and sustainability and provides operational savings by monitoring and reducing the County's usage of electricity, natural gas, water and sewer, solid waste and recycling through the development and implementation of County-wide comprehensive strategies.

Adopted Budget:

Expenses	2014	2015
Salary & Wages	58,470	63,354
Employee Benefits	0	23,306
Supplies & Services	5,000	3,000
Total Department Expenses:	63,470	89,660

Program Budgets:

Expenses	2014	2015
Resource Conservation	63,470	89,660
Total Department Expense:	63,470	89,660

Community Oriented Policing services will be provided to the neighborhood through the partnership of the Spokane County Sheriff's Office and volunteers who live, work, own a business or property in, or have special community-service-oriented relationships with the neighborhood, or have other vested interests in the community. The intent is to train, educate, and empower the community to assume primary responsibility for those conditions in the neighborhood which provide security or have the potential to result in crime.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	62,463	62,463
Governmental Transfer/Services	183,750	218,000
Total Department Expenses:	246,213	280,463

Program Budgets:

Expenses	2014	2015
SCOPE	225,678	259,928
SIRT	20,535	20,535
Total Department Expense:	246,213	280,463

The Spokane County Sheriff's Office will be a positive influence in our community by continuing to improve, promote, preserve and deliver quality services that result in a feeling of safety and security.

The Spokane County Sheriff's Office will accomplish this mission by working in partnership with the community to enhance our law enforcement effectiveness.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	603,059	806,918
Charges for Goods/Services	17,494,231	18,221,743
Fines & Forfeits	191,100	251,000
Intergovernmental Revenue	228,000	308,052
Licenses & Fees	90,000	100,000
Miscellaneous Revenue	236,450	200,000
Taxes	1,192,970	1,192,292
Total Department Revenue:	20,035,810	21,080,005
Expenses		
Salary & Wages	21,450,902	21,652,274
Employee Benefits	8,453,126	8,937,551
Supplies & Services	3,504,264	3,562,617
Governmental Transfer/Services	230,062	226,062
Debt Services	108,067	101,467
Capital	615,000	645,000
Total Department Expenses:	34,361,421	35,124,971

Program Budgets:

Revenues	2014	2015
Administration	17,137,500	17,605,790
Civil	150,100	210,000
DEA	40,000	40,000
DTF Federal	476,509	697,850
DTF State	72,000	100,000
Extra Duty Employment	134,231	149,987
False Alarm Ordinance	5,000	5,000
Forensic Unit	15,000	16,000
Helicopter	5,000	15,000
ISU Federal	20,000	20,000
ISU Seizures/State	365,000	365,068
Marine Unit	108,000	108,052
School Resource Officers	0	234,299
Traffic Investigation	1,204,970	1,202,792
Traffic School	300,000	310,167

Training	2,500	0
Total Department Revenue:	20,035,810	21,080,005
Expenses		
Administration	4,113,253	2,673,527
Civil	495,676	509,196
Community Services	201,052	186,676
DEA	40,000	40,000
Dispatch	1,306,089	1,567,004
DTF Federal	548,509	797,850
Emergency Operations Team	181,713	204,597
Explorers	1,065	1,265
Explosives Disposal	15,233	35,571
Extra Duty Employment	134,231	149,987
False Alarm Ordinance	5,000	5,000
Fleet Services	1,713,326	1,747,866
Forensic Unit	1,052,786	1,182,822
Helicopter	90,964	72,110
ISU Federal	20,000	20,000
ISU Seizures/State	365,000	365,068
K-9	543,882	583,296
LEIS/Crime Check	528,965	528,965
LEOFF	971,149	971,149
Marine Unit	108,000	108,052
Office of Professional Stds	208,066	223,891
Patrol	13,329,580	13,776,123
Persons	2,299,584	2,379,638
Property/Drugs	2,807,468	3,330,659
Reservists	10,601	9,401
School Resource Officers	525,101	869,081
Traffic Investigation	1,307,265	1,329,858
Traffic School	300,000	310,167
Training	821,105	823,788
Unallocated	316,758	322,364
Total Department Expense:	34,361,421	35,124,971

This department accounts for costs associated with the Washington State Auditor's Office and their annual audit of Spokane County.

Adopted Budget:

Expenses	2014	2015
Supplies & Services	300,000	310,000
Total Department Expenses:	300,000	310,000

Program Budgets:

Expenses	2014	2015
State Auditor	300,000	310,000
Total Department Expense:	300,000	310,000

The mission of Spokane Superior Court is to administer justice with fairness, equality, and integrity, to resolve matters before the court in a timely manner with trained and motivated staff, and to provide courteous and prompt service in a manner that inspires public trust and confidence.

The vision of the Spokane Superior Court is to provide leadership for continuous improvement of a justice system that is responsive to the diverse and changing needs of the public and which is accountable for the efficient and effective use of public resources. The courthouse will be a safe environment where the public can conduct its business. Court staff will be known for their expertise and prompt, courteous service. All members of the public will have equal and convenient access to court services that are delivered in a highly professional manner by judicial officers and court staff.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	111,525	95,600
Fines & Forfeits	550	1,200
Intergovernmental Revenue	182,334	152,000
Licenses & Fees	41,000	25,000
Miscellaneous Revenue	2,000	1,700
Other Financing Sources	590,000	635,000
Total Department Revenue:	927,409	910,500
Expenses		
Salary & Wages	3,758,367	3,834,377
Employee Benefits	958,473	1,062,096
Supplies & Services	1,219,335	1,402,162
Debt Services	0	5,086
Total Department Expenses:	5,936,175	6,303,721

Program Budgets:

Revenues	2014	2015
Child Support Enforcement	158,000	120,000
Child Support Enforcement	24,334	25,000
Mental Health Co-occurring	487,000	532,000
Mental Health Court	103,000	103,000
Sexual Predator	0	3,000
Trial Court Operations	150,075	123,500
Witness Fees	5,000	4,000
Total Department Revenue:	927,409	910,500
Expenses		
ITA Civil Commitment	163,948	175,476
Jury	295,391	358,391
Mental Health Co-occurring	487,000	532,806
Mental Health Court	103,000	103,000
Trial Court Operations	4,772,811	5,020,023
Unified Drug Court	105,025	105,025
Witness Fees	9,000	9,000
Total Department Expense:	5,936,175	6,303,721

The Spokane County Treasurer's Office is committed to respectfully serving our customers in an effective and timely manner while responsibly managing public resources.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	115,297	461,537
Miscellaneous Revenue	275,000	285,000
Total Department Revenue:	390,297	746,537
Expenses		
Salary & Wages	1,037,283	1,281,351
Employee Benefits	392,720	552,187
Supplies & Services	356,118	356,118
Total Department Expenses:	1,786,121	2,189,656

Program Budgets:

Revenues	2014	2015
Billable FTE	55,960	402,537
Treasurer	334,337	344,000
Total Department Revenue:	390,297	746,537
Expenses		
Billable FTE	55,960	424,106
Treasurer	1,730,161	1,765,550
Total Department Expense:	1,786,121	2,189,656

(This page intentionally left blank)

Other Fund Budget Detail



The 911 Emergency Communications System provides the essential link between citizens and public safety agencies. Using one, easy-to-remember, three digit telephone number, the citizens of Spokane County can achieve quick access during an emergency to the necessary type of response units. 911 call receivers relay and/or transfer calls for help directly to the appropriate police, fire, or medical dispatcher via sophisticated telephone and computer interfaces. Call Receivers also staff Crime Check, writing routine police reports and processing non-emergency requests for law enforcement response.

Spokane County 911 will execute operations so that we are recognized as the State's leader in the public safety communications profession.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	12,165,927	13,373,952
Charges for Goods/Services	981,953	1,011,067
Intergovernmental Revenue	55,843	61,070
Miscellaneous Revenue	90,950	99,450
Other Financing Sources	1,648,503	1,744,683
Taxes	4,740,236	4,583,635
Total Fund Revenue:	19,683,412	20,873,857
Expenses		
Salary & Wages	3,532,027	3,599,702
Employee Benefits	1,275,059	1,349,407
Supplies & Services	1,263,018	1,420,616
Governmental Transfer/Services	121,740	122,059
Capital	6,489,206	9,707,808
Fund Balance	6,702,362	4,274,265
Unclassified	300,000	400,000
Total Fund Expenses:	19,683,412	20,873,857

Program Budgets:

Revenues	2014	2015
Crime Check	2,594,156	2,720,825
VOIP	544,532	570,430
Wireless 911	3,106,714	3,121,915
Wireline 911	13,438,010	14,460,687
Total Fund Revenue:	19,683,412	20,873,857
Expenses		
911 System Upgrade	4,400,000	7,157,808
Crime Check	2,591,955	2,718,168
Emergency Notification System	100,000	100,000
VOIP	244,818	253,274
Wireless 911	2,681,317	2,741,498
Wireline 911	9,665,322	7,903,109
Total Fund Expense:	19,683,412	20,873,857

Aquifer Protection Area Program:

State legislation authorized the County to form an aquifer protection area in order to receive funding for the protection of our drinking water. The ultimate mission is to protect health and the environment through the replacement of ground waste disposal with piped sewerage systems above the sole source aquifer, increase overall understanding of ground water systems in Spokane County and facilitate measures to protect them. This office sends out bills through the Treasurer's office to all water users and all those that discharge wastes that could reach the aquifer.

Water Resources Program:

The mission of the Spokane Water Resources Program is to increase the overall understanding of and to facilitate implementing regional protection measures for the water resources of Spokane County, applying special emphasis on the Spokane Valley Aquifer - Spokane / Little Spokane River system.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	6,186,141	5,801,374
Charges for Goods/Services	1,530,000	1,459,570
Intergovernmental Revenue	202,000	130,000
Miscellaneous Revenue	71,000	51,000
Other Financing Sources	3,000	0
Total Fund Revenue:	7,992,141	7,441,944
Expenses		
Salary & Wages	331,656	332,242
Employee Benefits	114,474	107,535
Supplies & Services	901,724	887,059
Governmental Transfer/Services	553,000	542,500
Fund Balance	6,041,287	5,454,608
Unclassified	50,000	118,000
Total Fund Expenses:	7,992,141	7,441,944

Program Budgets:

Revenues	2014	2015
APA	7,664,141	7,203,944
Water Quality Management	328,000	238,000
Total Fund Revenue:	7,992,141	7,441,944
Expenses		
APA	7,301,746	6,761,741
Water Quality Management	690,395	680,203
Total Fund Expense:	7,992,141	7,441,944

Resources for this fund are generated by surcharges on each document recorded by the County Auditor. Monies are used exclusively for the preservation of permanent and historical documents. This includes the implementation and ongoing maintenance of optical recording and indexing systems in several county departments to insure the preservation of public documents. Other archival needs at the County are also included through a committee made up of the Auditor, Treasurer and Clerk.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	187,494	264,435
Charges for Goods/Services	318,000	210,000
Intergovernmental Revenue	190,000	130,000
Miscellaneous Revenue	2,000	2,026
Total Fund Revenue:	697,494	606,461
Expenses		
Salary & Wages	196,214	191,316
Employee Benefits	90,814	99,430
Supplies & Services	194,729	239,903
Debt Services	0	1,500
Capital	20,000	5,000
Fund Balance	145,737	19,312
Unclassified	50,000	50,000
Total Fund Expenses:	697,494	606,461

Program Budgets:

Revenues	2014	2015
Auditor's O&M	697,494	606,461
Total Fund Revenue:	697,494	606,461
Expenses		
Auditor's O&M	540,623	439,011
Clerk's O&M	156,871	167,450
Total Fund Expense:	697,494	606,461

We are dedicated to preserving and enhancing the public health, safety and welfare by guiding the physical growth of Spokane County and providing for safety and compatibility in the built environment through:

- Reasonable administration and enforcement of building and site development requirements;
- Processing project applications in a fair and efficient, customer-oriented manner; and
- Enhancing professionalism in staff.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	2,379,753	2,583,829
Charges for Goods/Services	659,907	553,896
Fines & Forfeits	300	350
Licenses & Fees	2,534,565	2,469,366
Miscellaneous Revenue	16,115	23,915
Other Financing Sources	1,037,887	1,045,199
Total Fund Revenue:	6,628,527	6,676,555
Expenses		
Salary & Wages	1,956,012	2,112,096
Employee Benefits	741,850	835,105
Supplies & Services	938,416	770,526
Fund Balance	2,392,930	2,383,092
Unclassified	599,319	575,736
Total Fund Expenses:	6,628,527	6,676,555

Program Budgets:

Revenues	2014	2015
Inspection	4,323,974	4,400,638
Land Use & Development	650,816	578,761
Long Range Planning	682,180	699,919
Neighborhood Services	302,622	307,377
Permitting	510,517	530,141
Plan Review	158,418	159,719
Total Fund Revenue:	6,628,527	6,676,555
Expenses		
Inspection	4,321,697	4,269,347
Land Use & Development	637,406	644,739
Long Range Planning	722,942	685,091
Neighborhood Services	328,996	368,854
Permitting	465,452	473,520
Plan Review	152,034	235,004
Total Fund Expense:	6,628,527	6,676,555

SSB 5990 (Laws of 2003) authorized the County Clerk to collect Legal Financial Obligations (restitution and court costs) ordered and assigned by the Court. In addition, cases terminated by the Department of Corrections, with outstanding monetary obligations, are assumed by the Clerk. Collection efforts are funded by appropriation through the State legislature and administrative office of the courts on an annual basis. Fund 134 was established for the purpose of tracking these separate funds to accomplish this collection process.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	428,673	376,559
Charges for Goods/Services	134,100	74,700
Intergovernmental Revenue	82,000	45,000
Miscellaneous Revenue	4,000	2,900
Total Fund Revenue:	648,773	499,159
Expenses		
Salary & Wages	216,606	216,061
Employee Benefits	94,037	102,041
Supplies & Services	41,045	33,122
Debt Services	1,862	500
Fund Balance	245,223	97,435
Unclassified	50,000	50,000
Total Fund Expenses:	648,773	499,159

Program Budgets:

Revenues	2014	2015
Clerk	611,773	499,159
Support Enforcement	32,000	0
Support Enforcement	5,000	0
Total Fund Revenue:	648,773	499,159
Expenses		
Clerk	625,366	499,159
Support Enforcement	3,727	0
Support Enforcement	19,680	0
Total Fund Expense:	648,773	499,159

The mission of the Commute Trip Reduction/Parking Program is to provide options and incentives for county employees to find alternatives to single occupancy vehicles as their method of commuting to work, in order for the county to meet the goals mandated by RCW 70.94.521-551. These incentives include: on-site sales of subsidized transit passes, preferred parking for carpools and van pools, subsidies for STA van pools, and encourage use of telecommuting and alternative work schedules. The program also strives to balance the use of available parking to meet the needs of the public and employees. Revenue is generated from fees paid by employees for monthly parking, by the public for hourly parking and through parking violations. No taxpayer money is used to administer these programs.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	317,379	417,656
Charges for Goods/Services	15,180	15,720
Miscellaneous Revenue	164,676	153,000
Total Fund Revenue:	497,235	586,376
Expenses		
Salary & Wages	46,086	46,394
Employee Benefits	13,221	11,590
Supplies & Services	108,020	111,174
Fund Balance	260,483	347,793
Unclassified	69,425	69,425
Total Fund Expenses:	497,235	586,376

Program Budgets:

Revenues	2014	2015
CTR	497,235	586,376
Total Fund Revenue:	497,235	586,376
Expenses		
CTR	497,235	586,376
Total Fund Expense:	497,235	586,376

In accordance with RCW 84.34.200 this fund purchases lands with outstanding natural features to maintain public open space and wildlife habitat. The Park Department is negotiating with owners of several parcels on the priority acquisition approved by the Board of County Commissions in 1998.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,135,022	1,897,556
Miscellaneous Revenue	73,252	68,327
Taxes	1,746,395	1,775,458
Total Fund Revenue:	2,954,669	3,741,341
Expenses		
Salary & Wages	202,159	202,650
Employee Benefits	75,668	84,515
Supplies & Services	90,166	113,335
Governmental Transfer/Services	362,000	362,300
Debt Services	245,200	259,211
Capital	1,116,000	1,111,000
Fund Balance	516,832	608,330
Unclassified	346,644	1,000,000
Total Fund Expenses:	2,954,669	3,741,341

Program Budgets:

Revenues	2014	2015
General	2,891,417	3,684,014
Maintenance and Operations	63,252	57,327
Total Fund Revenue:	2,954,669	3,741,341
Expenses		
General	2,474,936	3,356,613
Maintenance and Operations	479,733	384,728
Total Fund Expense:	2,954,669	3,741,341

The County Road Fund provides and maintains the best possible road system to serve the public today and into the future. It performs additional public works engineering and assists other departments and agencies. Spokane County maintains 2530 route miles and 5100 lane miles of County roadway.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	7,577,696	6,054,502
Charges for Goods/Services	695,418	806,000
Intergovernmental Revenue	16,343,370	23,803,181
Licenses & Fees	151,000	160,000
Miscellaneous Revenue	82,000	80,000
Other Financing Sources	1,457,303	400,000
Taxes	19,445,742	20,068,549
Total Fund Revenue:	45,752,529	51,372,232
Expenses		
Salary & Wages	11,083,084	11,270,340
Employee Benefits	4,400,148	4,598,424
Supplies & Services	15,526,250	14,098,686
Governmental Transfer/Services	90,000	5,000
Debt Services	770,489	618,322
Capital	7,679,449	14,454,079
Fund Balance	4,203,109	6,327,381
Unclassified	2,000,000	0
Total Fund Expenses:	45,752,529	51,372,232

Program Budgets:

Revenues	2014	2015
County Road	44,474,172	51,372,232
Indirect Fd 110	1,278,357	0
Total Fund Revenue:	45,752,529	51,372,232
Expenses		
County Road	45,752,529	51,372,232
Total Fund Expense:	45,752,529	51,372,232

This fund accounts for the debt service for capital improvement projects that have been financed by the issuance of a bond.

Adopted Budget:

Revenues	2014	2015
Other Financing Sources	4,043,421	4,043,222
Total Fund Revenue:	4,043,421	4,043,222
Expenses		
Debt Services	4,043,421	4,043,222
Total Fund Expenses:	4,043,421	4,043,222

Program Budgets:

Revenues	2014	2015
2011B GO Avista	207,021	208,222
2011B GO Emerg Comm	3,836,400	3,835,000
Total Fund Revenue:	4,043,421	4,043,222
Expenses		
2011B GO Avista	207,021	208,222
2011B GO Emerg Comm	3,836,400	3,835,000
Total Fund Expense:	4,043,421	4,043,222

The purpose of the Self Insured Dental Fund is to pay premiums, including administration fees, and to hold and invest insurance reserves associated with our dental plans.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,437,207	927,148
Miscellaneous Revenue	2,162,545	1,877,237
Total Fund Revenue:	3,599,752	2,804,385

Expenses

Salary & Wages	716	718
Employee Benefits	287	241
Supplies & Services	2,165,304	1,875,708
Fund Balance	1,233,458	727,731
Unclassified	199,987	199,987
Total Fund Expenses:	3,599,752	2,804,385

Program Budgets:

Revenues	2014	2015
Dental Insurance	3,599,752	2,804,385
Total Fund Revenue:	3,599,752	2,804,385

Expenses

Dental Insurance	3,599,752	2,804,385
Total Fund Expense:	3,599,752	2,804,385

To provide, staff, inmates, the community, and the Criminal Justice System a safe and secure environment for the incarceration of suspected and convicted offenders.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	35,349,735	37,302,397
Miscellaneous Revenue	477,739	365,250
Other Financing Sources	70,000	160,000
Total Fund Revenue:	35,897,474	37,827,647

Expenses

Salary & Wages	18,846,217	19,552,080
Employee Benefits	7,654,062	8,058,669
Supplies & Services	9,168,195	9,984,603
Governmental Transfer/Services	25,000	25,000
Debt Services	2,000	2,000
Capital	202,000	200,000
Fund Balance	0	5,295
Total Fund Expenses:	35,897,474	37,827,647

Program Budgets:

Revenues	2014	2015
Admin-Downtown	60,000	61,750
Admin-Geiger	15,000	17,400
BTR-Common	0	1,020
Confinement-Downtown	26,570,338	27,193,157
Confinement-Geiger	5,332,287	6,146,950
EHM-Geiger	0	14,000
Facilities-Common	0	1,000
Fleet Services-Common	0	700
Food Services	40,000	52,000
General Program Support	187,739	0
Inmate Welfare-Common	285,000	440,550
Medical-Common	0	320
Training-Common	0	360
Transport-Common	30,000	32,040
Work Crew-Geiger	2,996,962	3,451,400
Work Release-Geiger	380,148	415,000
Total Fund Revenue:	35,897,474	37,827,647

Expenses

Admin-Downtown	3,601,228	3,765,739
Admin-Geiger	1,944,348	2,017,946
BTR-Common	2,746,483	2,870,019
Confinement-Downtown	10,692,865	10,319,862
Confinement-Geiger	5,014,638	5,688,760
Facilities-Common	667,141	691,760
Fleet Services-Common	311,066	345,431
Food Services	2,335,712	2,439,491
General Program Support	481,793	0
Inmate Welfare-Common	130,500	701,628
Medical-Common	4,316,305	5,177,650
Training-Common	590,390	634,087
Transport-Common	2,160,175	2,237,072
Work Crew-Geiger	904,830	938,202
Total Fund Expense:	35,897,474	37,827,647

State statute authorized counties to support dispute resolution centers so that citizens would have a way to settle disputes outside of the court system. Spokane County has recognized two such dispute resolution centers. District Court collects a surcharge on all civil and small claim filings which is then distributed to the two agencies in support of their mediation efforts. The District Court's objective is to oversee the collection and distribution of the surcharge and to monitor the specific performance efforts of the two agencies at the request of the Board of County Commissioners. This function was disbanded in 2014.

Adopted Budget:

Revenues	2014	2015
Charges for Goods/Services	105,000	0
Total Fund Revenue:	105,000	0
Expenses		
Supplies & Services	105,000	0
Total Fund Expenses:	105,000	0

Program Budgets:

Revenues	2014	2015
Dispute Resolution	105,000	0
Total Fund Revenue:	105,000	0
Expenses		
Dispute Resolution	105,000	0
Total Fund Expense:	105,000	0

The Spokane County District Court Probation department provides supportive services to the Court and community including: (1) Information gathering, investigation and verification, recommendations regarding sentencing and alternatives to incarceration, (2) Monitor defendant's compliance with court-ordered conditions and appraise the court of compliance and violations, and (3) Act as a community resource.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,293,536	1,281,639
Charges for Goods/Services	1,056,000	1,285,060
Miscellaneous Revenue	75,000	8,550
Other Financing Sources	344,238	341,978
Total Fund Revenue:	2,768,774	2,917,227
Expenses		
Salary & Wages	766,177	760,334
Employee Benefits	343,186	355,044
Supplies & Services	225,848	208,131
Fund Balance	1,323,795	1,393,718
Unclassified	109,768	200,000
Total Fund Expenses:	2,768,774	2,917,227

Program Budgets:

Revenues	2014	2015
Probation	2,768,774	2,917,227
Total Fund Revenue:	2,768,774	2,917,227
Expenses		
Probation	2,768,774	2,917,227
Total Fund Expense:	2,768,774	2,917,227

To use the penalties assessed against convicted domestic violence offenders to pay for domestic violence advocacy, prevention and prosecution programs, and to use \$6 of the \$30 Divorce Filing Fee for funding community-based services for victims of domestic violence within the County.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	28,034	35,478
Charges for Goods/Services	8,858	8,300
Fines & Forfeits	5,449	6,500
Miscellaneous Revenue	216	215
Total Fund Revenue:	42,557	50,493
Expenses		
Supplies & Services	9,758	11,457
Fund Balance	3,177	5,836
Unclassified	29,622	33,200
Total Fund Expenses:	42,557	50,493

Program Budgets:

Revenues	2014	2015
Convicted DV Fine	33,397	39,915
Divorce Filing Fee	9,160	10,578
Total Fund Revenue:	42,557	50,493
Expenses		
Convicted DV Fine	33,397	38,205
Divorce Filing Fee	9,160	12,288
Total Fund Expense:	42,557	50,493

To provide and maintain the best possible fleet of equipment and vehicles at the lowest possible cost for numerous County Departments and to provide materials supply services for the County Engineers.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	2,494,163	3,841,493
Charges for Goods/Services	3,375,000	3,075,000
Miscellaneous Revenue	6,647,000	6,652,000
Total Fund Revenue:	12,516,163	13,568,493
Expenses		
Salary & Wages	1,393,918	1,434,817
Employee Benefits	653,033	669,884
Supplies & Services	6,615,148	7,229,223
Governmental Transfer/Services	35,000	35,000
Capital	1,200,000	1,900,000
Fund Balance	0	1,299,569
Unclassified	2,619,064	1,000,000
Total Fund Expenses:	12,516,163	13,568,493

Program Budgets:

Revenues	2014	2015
Administration	12,516,163	13,568,493
Total Fund Revenue:	12,516,163	13,568,493
Expenses		
Administration	12,516,163	13,568,493
Total Fund Expense:	12,516,163	13,568,493

This fund accounts for the debt service to be paid on money borrowed to make energy conservation improvements on the County campus. Savings from energy conservation projects are used to pay back the debt.

Adopted Budget:

Revenues	2014	2015
Miscellaneous Revenue	217,328	213,705
Total Fund Revenue:	217,328	213,705
Expenses		
Debt Services	217,328	213,705
Total Fund Expenses:	217,328	213,705

Program Budgets:

Revenues	2014	2015
Debt-Resource Conservation	217,328	213,705
Total Fund Revenue:	217,328	213,705
Expenses		
Debt-Resource Conservation	217,328	213,705
Total Fund Expense:	217,328	213,705

This fund provides financing for the construction of Spokane County's interceptor sewers, major pump stations, and wastewater treatment plant capacity. Monies from this fund also assist in the redemption of general obligation bonds issued to finance the interceptor sewers. Revenues are provided through General Facilities Charges to property owners for connection to the regional sewer system.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	23,627,209	26,741,314
Charges for Goods/Services	2,250,000	1,900,000
Miscellaneous Revenue	815,000	530,000
Proprietary Gains	1,200,000	1,100,000
Total Fund Revenue:	27,892,209	30,271,314
Expenses		
Supplies & Services	110,000	110,000
Governmental Transfer/Services	6,436,021	5,562,963
Fund Balance	21,346,188	24,598,351
Total Fund Expenses:	27,892,209	30,271,314

Program Budgets:

Revenues	2014	2015
GFC	27,892,209	30,271,314
Total Fund Revenue:	27,892,209	30,271,314
Expenses		
GFC	27,892,209	30,271,314
Total Fund Expense:	27,892,209	30,271,314

To provide the best possible playing conditions and operational services to the golf playing public at all County courses at a minimum cost and consistent with the County's desire to continue to be self-supporting.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	596,748	647,696
Charges for Goods/Services	2,187,000	2,257,500
Miscellaneous Revenue	57,000	57,500
Other Financing Sources	610,553	607,203
Total Fund Revenue:	3,451,301	3,569,899

Expenses		
Salary & Wages	779,992	825,779
Employee Benefits	312,920	356,781
Supplies & Services	639,767	720,465
Governmental Transfer/Services	0	1,400
Debt Services	610,553	607,203
Capital	675,000	580,000
Fund Balance	331,267	273,271
Unclassified	101,802	205,000
Total Fund Expenses:	3,451,301	3,569,899

Program Budgets:

Revenues	2014	2015
08 Golf Improvements	539,953	539,628
General Golf	691,748	777,696
Hangman Valley Golf	829,600	796,575
Liberty Lake Golf	600,000	643,000
MeadowWood Golf	790,000	813,000
Total Fund Revenue:	3,451,301	3,569,899

Expenses		
08 Golf Improvements	539,953	539,628
General Golf	433,069	478,271
Hangman Valley Golf	769,411	875,453
Liberty Lake Golf	701,546	825,087
MeadowWood Golf	1,007,322	851,460
Total Fund Expense:	3,451,301	3,569,899

This fund accounts for Substitute House Bill 1386 which increases the fee charged by the County Auditor for preservation of historical documents. This bill establishes a \$1 surcharge to be used for historical preservation. The funds are allocated at the discretion of the Board of County Commissioners.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	103,250	34,194
Charges for Goods/Services	115,000	75,000
Miscellaneous Revenue	700	300
Total Fund Revenue:	218,950	109,494
Expenses		
Supplies & Services	7,117	13,512
Governmental Transfer/Services	5,000	5,000
Capital	200,000	0
Fund Balance	6,150	10,982
Unclassified	683	80,000
Total Fund Expenses:	218,950	109,494

Program Budgets:

Revenues	2014	2015
SHB 1386	218,950	109,494
Total Fund Revenue:	218,950	109,494
Expenses		
SHB 1386	218,950	109,494
Total Fund Expense:	218,950	109,494

Spokane County's Homeless Housing Assistance Program provides local resources that will reduce homelessness in Spokane County by 50 percent by July 1, 2015.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	4,599,587	4,476,254
Charges for Goods/Services	1,516,137	1,021,563
Miscellaneous Revenue	23,462	23,462
Total Fund Revenue:	6,139,186	5,521,279
Expenses		
Salary & Wages	310,500	144,497
Employee Benefits	30,087	40,161
Supplies & Services	5,796,099	5,331,121
Governmental Transfer/Services	2,500	5,000
Capital	0	500
Total Fund Expenses:	6,139,186	5,521,279

Program Budgets:

Revenues	2014	2015
Bill 1359	1,663,717	1,334,736
BILL 2048	621,828	631,257
Bill 2163	1,323,107	1,554,659
Bill 2331	2,530,534	2,000,627
Total Fund Revenue:	6,139,186	5,521,279
Expenses		
Bill 1359	1,787,617	1,334,736
BILL 2048	621,828	631,257
Bill 2163	1,199,207	1,554,659
Bill 2331	2,530,534	2,000,627
Total Fund Expense:	6,139,186	5,521,279

This fund disburses money to support local tourism, convention promotion bureaus, and cultural events. This fund collects a tax levied on hotels and motels in the unincorporated area of the county.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	30,610	175,512
Miscellaneous Revenue	100	900
Taxes	134,940	203,308
Total Fund Revenue:	165,650	379,720

Expenses

Supplies & Services	2,646	1,058
Governmental Transfer/Services	100,000	257,881
Fund Balance	43,004	90,781
Unclassified	20,000	30,000
Total Fund Expenses:	165,650	379,720

Program Budgets:

Revenues	2014	2015
Hotel/Motel Excise Tax	165,650	379,720
Total Fund Revenue:	165,650	379,720

Expenses

Hotel/Motel Excise Tax	165,650	379,720
Total Fund Expense:	165,650	379,720

Spokane County's Affordable Housing Trust Fund provides local resources that can further affordable housing strategies within all of the cities and towns of Spokane County for very low-income residents.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,700,000	2,000,000
Charges for Goods/Services	555,000	390,000
Miscellaneous Revenue	70,000	114,000
Total Fund Revenue:	2,325,000	2,504,000

Expenses

Salary & Wages	70,015	36,650
Employee Benefits	0	13,697
Supplies & Services	2,240,753	2,394,760
Governmental Transfer/Services	0	45,000
Unclassified	14,232	13,893
Total Fund Expenses:	2,325,000	2,504,000

Program Budgets:

Revenues	2014	2015
Housing Trust Fund	2,325,000	2,504,000
Total Fund Revenue:	2,325,000	2,504,000

Expenses

Housing Trust Fund	2,325,000	2,504,000
Total Fund Expense:	2,325,000	2,504,000

To effectively represent parents in dependency cases, by providing corresponding defense attorneys for each "team" of Assistant Attorneys General and the DSHS social workers constituted by the Superior Court.

Adopted Budget:

Revenues	2014	2015
Intergovernmental Revenue	880,385	895,386
Total Fund Revenue:	880,385	895,386
 Expenses		
Salary & Wages	631,315	587,252
Employee Benefits	190,489	211,435
Supplies & Services	58,581	64,164
Unclassified	0	32,535
Total Fund Expenses:	880,385	895,386

Program Budgets:

Revenues	2014	2015
Indigent Dependency & Terminat	880,385	895,386
Total Fund Revenue:	880,385	895,386
 Expenses		
Indigent Dependency & Terminat	880,385	895,386
Total Fund Expense:	880,385	895,386

The Spokane County Public Defender is established to implement the Constitutional and legislatively mandated obligation to provide effective legal representation to individuals entitled to but unable to afford counsel. The office's mission is to responsibly use community resources to provide quality, professional independent and effective representation to all clients appointed to the office.

Attorney staff are required to adhere to the Rules of Professional Conduct and maintain the integrity of their professional relationship with their client. All staff are required to strictly observe client confidentiality, and to represent the office professionally in all of their dealings. All staff are to treat all clients with courtesy, dignity and respect at all times, regardless of the case or circumstances.

Adopted Budget:

Revenues	2014	2015
Intergovernmental Revenue	491,368	478,331
Miscellaneous Revenue	1,000	0
Total Fund Revenue:	492,368	478,331
Expenses		
Salary & Wages	374,390	341,189
Employee Benefits	100,212	120,718
Supplies & Services	14,050	14,483
Unclassified	3,716	1,941
Total Fund Expenses:	492,368	478,331

Program Budgets:

Revenues	2014	2015
Indigent Defense Improvement	492,368	478,331
Total Fund Revenue:	492,368	478,331
Expenses		
Indigent Defense Improvement	492,368	478,331
Total Fund Expense:	492,368	478,331

Information Systems provides Spokane County with the technical leadership and expertise to manage networks and computer systems. By focusing on customer-driven solutions, we coordinate and provide planning, education, services, and tools in a cost effective and timely manner.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	2,944,144	4,212,008
Charges for Goods/Services	7,747,775	7,978,175
Miscellaneous Revenue	13,000	13,000
Total Fund Revenue:	10,704,919	12,203,183

Expenses

Salary & Wages	3,385,062	3,477,217
Employee Benefits	1,138,539	1,260,503
Supplies & Services	2,911,988	2,940,994
Capital	326,100	328,749
Fund Balance	2,443,236	3,695,720
Unclassified	499,994	500,000
Total Fund Expenses:	10,704,919	12,203,183

Program Budgets:

Revenues	2014	2015
Administration	0	111,550
GIS	819,760	917,999
Information Services	2,957,144	4,225,008
Programming Services	2,436,887	2,418,880
Technical Services	4,491,128	4,529,746
Total Fund Revenue:	10,704,919	12,203,183

Expenses

Administration	981,984	1,058,892
GIS	696,011	787,718
Information Services	2,943,230	4,195,720
Programming Services	1,974,426	1,960,930
Technical Services	4,109,268	4,199,923
Total Fund Expense:	10,704,919	12,203,183

SRECS – Spokane Regional Emergency Communications System is responsible for the design, construction and operations of the taxpayer funded next generation communication system that will provide services for all first responders in Spokane County.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	6,524,380	6,030,202
Miscellaneous Revenue	4,758	18,261
Taxes	7,826,345	8,580,515
Total Fund Revenue:	14,355,483	14,628,978
Expenses		
Salary & Wages	155,053	219,069
Employee Benefits	48,368	62,814
Supplies & Services	2,038,728	3,162,719
Governmental Transfer/Services	5,193,264	5,296,100
Debt Services	8,400	24,931
Capital	6,035,000	4,728,069
Fund Balance	745,906	385,276
Unclassified	130,764	750,000
Total Fund Expenses:	14,355,483	14,628,978

Program Budgets:

Revenues	2014	2015
Emerg Com Tax-General	14,355,483	14,628,978
Total Fund Revenue:	14,355,483	14,628,978
Expenses		
Crime Check	1,365,514	1,461,100
Emerg Com Tax-General	876,670	1,135,276
Emergency Notification	100,000	100,000
New Communication System	12,013,299	11,932,602
Total Fund Expense:	14,355,483	14,628,978

The Spokane County Fair and Expo Center shall strive to exemplify the standards necessary to reflect the needs of Spokane County now and into the 21st Century by providing a professionally managed facility that insures opportunities for community, public and private events, as well as produce the Spokane County Interstate Fair which maintains our agricultural, logging and railroad heritage.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	2,412,000	1,321,786
Charges for Goods/Services	1,438,000	1,388,000
Fines & Forfeits	252,000	1,500
Intergovernmental Revenue	56,000	87,000
Miscellaneous Revenue	2,715,932	2,633,921
Other Financing Sources	191,525	494,508
Total Fund Revenue:	7,065,457	5,926,715
Expenses		
Salary & Wages	927,064	891,418
Employee Benefits	362,754	361,233
Supplies & Services	2,384,125	2,372,466
Governmental Transfer/Services	191,525	193,850
Debt Services	813,836	783,079
Capital	2,090,252	1,033,445
Fund Balance	195,901	191,224
Unclassified	100,000	100,000
Total Fund Expenses:	7,065,457	5,926,715

Program Budgets:

Revenues	2014	2015
Fair & Expo Center	1,583,596	1,520,341
Fair Event	2,426,500	2,416,000
Marketing of Interstate Fair	0	25,000
Non-Operating	1,005,361	976,929
Refunding of Bond Issues	2,050,000	988,445
Total Fund Revenue:	7,065,457	5,926,715
Expenses		
Fair & Expo Center	2,080,344	2,127,675
Fair Event	1,929,752	1,833,666
Non-Operating	1,005,361	976,929
Refunding of Bond Issues	2,050,000	988,445
Total Fund Expense:	7,065,457	5,926,715

Administration of remedial activities associated with the County's federally listed landfill closure sites in compliance with both state and federal regulations using current technology in a cost effective manner.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	8,960,275	8,973,726
Charges for Goods/Services	2,000	10,000
Miscellaneous Revenue	75,100	75,100
Total Fund Revenue:	9,037,375	9,058,826
Expenses		
Salary & Wages	359,174	370,376
Employee Benefits	135,179	156,377
Supplies & Services	612,237	501,526
Governmental Transfer/Services	700	900
Capital	10,000	20,000
Fund Balance	7,700,085	7,775,647
Unclassified	220,000	234,000
Total Fund Expenses:	9,037,375	9,058,826

Program Budgets:

Revenues	2014	2015
Administration	9,037,275	9,058,726
Mica	100	100
Total Fund Revenue:	9,037,375	9,058,826
Expenses		
Administration	8,570,425	8,638,626
Colbert	290,000	236,000
Greenacres	73,100	88,150
Mica	103,850	96,050
Total Fund Expense:	9,037,375	9,058,826

The mission of the Liability Insurance program is to ensure that County properties (i.e., equipment, buildings, building contents, vehicles and assets) are insured properly and that claims and/or lawsuits are managed effectively. In providing; hazard mitigation, liability review, accident investigation, claims adjudication, litigation management, training and other loss prevention services, the integrity of property and business operation can be maintained while continually striving to reduce the financial liability of the County.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	6,435,887	9,847,896
Charges for Goods/Services	3,771,238	3,771,238
Miscellaneous Revenue	99,814	92,000
Proprietary Gains	10,000	30,000
Total Fund Revenue:	10,316,939	13,741,134
Expenses		
Salary & Wages	242,649	242,908
Employee Benefits	94,761	90,776
Supplies & Services	4,538,070	4,599,776
Fund Balance	4,441,031	7,807,674
Unclassified	1,000,428	1,000,000
Total Fund Expenses:	10,316,939	13,741,134

Program Budgets:

Revenues	2014	2015
Liability Insurance	10,316,939	13,741,134
Total Fund Revenue:	10,316,939	13,741,134
Expenses		
Liability Insurance	10,316,939	13,741,134
Total Fund Expense:	10,316,939	13,741,134

This fund is for the property tax for the Tax Increment Financing for economic development done in the Liberty Lake area.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	0	2,179,500
Miscellaneous Revenue	10,000	10,000
Taxes	658,466	394,000
Total Fund Revenue:	668,466	2,583,500
Expenses		
Unclassified	668,466	2,583,500
Total Fund Expenses:	668,466	2,583,500

Program Budgets:

Revenues	2014	2015
TIF #2 LL	668,466	2,583,500
Total Fund Revenue:	668,466	2,583,500
Expenses		
TIF #2 LL	668,466	2,583,500
Total Fund Expense:	668,466	2,583,500

This fund is for the sales tax for the Local Improvement Financing done for economic development done in conjunction with the City of Liberty Lake.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	995,000	4,201,000
Miscellaneous Revenue	10,000	20,000
Taxes	500,000	536,000
Total Fund Revenue:	1,505,000	4,757,000
Expenses		
Supplies & Services	15,000	15,000
Unclassified	1,490,000	4,742,000
Total Fund Expenses:	1,505,000	4,757,000

Program Budgets:

Revenues	2014	2015
LIFT-Liberty Lake	1,505,000	4,757,000
Total Fund Revenue:	1,505,000	4,757,000
Expenses		
LIFT-Liberty Lake	1,505,000	4,757,000
Total Fund Expense:	1,505,000	4,757,000

Our purpose is to administer the HMO and Preferred Provider plans offered by Spokane County. Funding is provided by the employee as a payroll deduction and the County as a benefit. The fund also includes COBRA notification to a 3rd party administrator.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	10,294,029	9,648,073
Miscellaneous Revenue	9,713,405	21,453,129
Total Fund Revenue:	20,007,434	31,101,202
Expenses		
Salary & Wages	3,684	7,668
Employee Benefits	1,308	2,894
Supplies & Services	12,843,099	21,772,534
Fund Balance	6,159,402	7,317,642
Unclassified	999,941	2,000,464
Total Fund Expenses:	20,007,434	31,101,202

Program Budgets:

Revenues	2014	2015
Group Health	0	13,258,749
Premiera	20,007,434	17,842,453
Total Fund Revenue:	20,007,434	31,101,202
Expenses		
Group Health	0	13,258,762
Premiera	20,007,434	17,842,440
Total Fund Expense:	20,007,434	31,101,202

To maintain and operate Newman Lake Flood Control facilities and manage the Lake level to serve the needs of homeowners, farmers, recreationists and others. To provide leadership and a focus for community efforts to improve the water quality of Newman Lake. To work with landowners and public and private agencies to minimize impact of watershed activities on Newman Lake water quality. To monitor Lake water quality and operate and maintain the Lake Aeration and Alum Injection Systems to maximize their benefit.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	91,327	152,093
Intergovernmental Revenue	38,000	17,788
Miscellaneous Revenue	1,300	1,100
Taxes	214,855	217,000
Total Fund Revenue:	345,482	387,981
Expenses		
Supplies & Services	227,027	219,292
Governmental Transfer/Services	3,500	3,000
Fund Balance	64,472	152,093
Unclassified	50,483	13,596
Total Fund Expenses:	345,482	387,981

Program Budgets:

Revenues	2014	2015
Newman Lake Flood Control	345,482	387,981
Total Fund Revenue:	345,482	387,981
Expenses		
Newman Lake Flood Control	345,482	387,981
Total Fund Expense:	345,482	387,981

The purpose is for the collection of property tax adjustments and the payment of property tax refunds resulting from court settlements/judgments.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	50,000	100,000
Taxes	0	50,255
Total Fund Revenue:	50,000	150,255
Expenses		
Debt Services	50,000	150,255
Total Fund Expenses:	50,000	150,255

Program Budgets:

Revenues	2014	2015
NOANET	0	50,255
Property Tax Refund Interest	50,000	100,000
Total Fund Revenue:	50,000	150,255
Expenses		
NOANET	0	50,255
Property Tax Refund Interest	50,000	100,000
Total Fund Expense:	50,000	150,255

The Public Works Administration Fund is responsible for the general direction and financial administration of the Public Works departments. This includes coordination of activities with other county departments and governmental entities.

This fund provides centralized and quality information, expertise, and leadership that fosters informed decisions about Public Works by staff, citizens, and the Board of County Commissioners, and assists the other divisions of Public Works in carrying out their goals and objectives.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	157,381	148,098
Charges for Goods/Services	501,151	541,966
Miscellaneous Revenue	1,000	1,000
Total Fund Revenue:	659,532	691,064
Expenses		
Salary & Wages	236,922	275,289
Employee Benefits	90,572	98,406
Supplies & Services	124,657	120,665
Fund Balance	157,381	146,704
Unclassified	50,000	50,000
Total Fund Expenses:	659,532	691,064

Program Budgets:

Revenues	2014	2015
Public Works Finance	659,532	691,064
Total Fund Revenue:	659,532	691,064
Expenses		
Public Works Finance	659,532	691,064
Total Fund Expense:	659,532	691,064

Per RCW 82.45.180 this fund accounts for a fee imposed on certain real estate transactions to be used to maintain and operate an annual revaluation system for property tax valuation and an electronic processing and reporting system for real estate excise tax affidavits.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	0	50,000
Charges for Goods/Services	0	55,000
Miscellaneous Revenue	0	100
Taxes	65,000	0
Total Fund Revenue:	65,000	105,100
Expenses		
Unclassified	65,000	105,100
Total Fund Expenses:	65,000	105,100

Program Budgets:

Revenues	2014	2015
RE Prop Tx Admin	65,000	105,100
Total Fund Revenue:	65,000	105,100
Expenses		
RE Prop Tx Admin	65,000	105,100
Total Fund Expense:	65,000	105,100

This fund accumulated revenue from the first one-quarter of one percent excise tax on real estate sales within the unincorporated areas of Spokane County per RCW 82.46.010. The revenue will be used to finance construction of capital and infrastructure improvements in the unincorporated areas of the county.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	535,797	553,581
Miscellaneous Revenue	4,000	2,768
Taxes	1,543,873	1,568,360
Total Fund Revenue:	2,083,670	2,124,709

Expenses

Governmental Transfer/Services	1,682,163	824,214
Fund Balance	201,507	475,495
Unclassified	200,000	825,000
Total Fund Expenses:	2,083,670	2,124,709

Program Budgets:

Revenues	2014	2015
Unincorporated Area Capital #1	2,083,670	2,124,709
Total Fund Revenue:	2,083,670	2,124,709

Expenses

Unincorporated Area Capital #1	2,083,670	2,124,709
Total Fund Expense:	2,083,670	2,124,709

This fund accumulates revenue from the second one-quarter of one percent excise tax on real estate sales within the unincorporated areas of Spokane County per RCW 82.46.035. The revenue will be used to finance construction of capital and infrastructure improvements in the unincorporated areas of the county.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,476,411	2,071,889
Miscellaneous Revenue	6,000	1,962
Taxes	1,543,873	1,568,360
Total Fund Revenue:	3,026,284	3,642,211
Expenses		
Governmental Transfer/Services	1,028,781	1,255,513
Fund Balance	1,697,503	1,136,698
Unclassified	300,000	1,250,000
Total Fund Expenses:	3,026,284	3,642,211

Program Budgets:

Revenues	2014	2015
Unincorporated Area Capital #2	3,026,284	3,642,211
Total Fund Revenue:	3,026,284	3,642,211
Expenses		
Unincorporated Area Capital #2	3,026,284	3,642,211
Total Fund Expense:	3,026,284	3,642,211

To provide a variety of recreational programs which are designed to enhance the social and physical well-being of County residents through participation in enjoyable, structured and wholesome activities.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	152,650	39,566
Charges for Goods/Services	392,500	325,000
Miscellaneous Revenue	1,000	400
Other Financing Sources	0	50,000
Total Fund Revenue:	546,150	414,966
Expenses		
Salary & Wages	170,167	161,027
Employee Benefits	46,968	61,430
Supplies & Services	151,608	159,769
Fund Balance	152,650	22,740
Unclassified	24,757	10,000
Total Fund Expenses:	546,150	414,966

Program Budgets:

Revenues	2014	2015
Basketball	48,000	44,000
Recreation	153,650	89,966
Softball	250,000	220,000
Volleyball	94,500	61,000
Total Fund Revenue:	546,150	414,966
Expenses		
Basketball	54,070	41,246
Recreation	177,407	32,740
Softball	240,169	278,101
Volleyball	74,504	62,879
Total Fund Expense:	546,150	414,966

Provide overall program, personnel, facilities, and equipment necessary for Spokane County's regional water reclamation facilities, including the new wastewater treatment plant at 1004 N Freya Street in Spokane (formerly called the Old Stockyards Site). The regional facilities includes new pumping stations on the North Valley Interceptor and the Spokane Valley Interceptor, which direct wastewater to the new plant via force main pipelines. Additionally, other related regional infrastructure is included that specifically support the facilities' construction and operation, such as a treated effluent (outfall) pipeline to the Spokane River.

Additional components include the bio solids management program, and may include reclaimed water pumping, storage, distribution, and/or supplemental treatment facilities supporting the regional water reclamation system.

After the construction is completed, all operation and maintenance (O&M) expenditures will be retained in this fund, as well as the related debt. This fund will allow the County to isolate the revenues and expenses to the regional water reclamation facilities, and to maintain records for reports as required by multiple agencies and bond requirements.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	4,436,871	3,108,839
Intergovernmental Revenue	2,194,241	2,194,241
Miscellaneous Revenue	75,000	75,000
Other Financing Sources	17,557,625	22,579,093
Total Fund Revenue:	24,263,737	27,957,173
Expenses		
Supplies & Services	871,549	834,000
Debt Services	12,168,965	15,105,969
Capital	6,031,000	6,475,000
Fund Balance	5,137,777	5,342,204
Unclassified	54,446	200,000
Total Fund Expenses:	24,263,737	27,957,173

Program Budgets:

Revenues	2014	2015
SCRWRF	24,263,737	27,957,173
Total Fund Revenue:	24,263,737	27,957,173
Expenses		
SCRWRF	24,263,737	27,957,173
Total Fund Expense:	24,263,737	27,957,173

This fund collects a one-percent sales and use tax on retail car rentals. The revenue from this tax funds amateur and youth sport activities or facilities. Proceeds from this tax do not fund professional sport teams.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	50,766	100,341
Miscellaneous Revenue	2,613	1,000
Taxes	402,251	409,000
Total Fund Revenue:	455,630	510,341
Expenses		
Supplies & Services	205,617	218,551
Governmental Transfer/Services	233,677	236,369
Fund Balance	11,336	25,421
Unclassified	5,000	30,000
Total Fund Expenses:	455,630	510,341

Program Budgets:

Revenues	2014	2015
Car Rental Tax	455,630	510,341
Total Fund Revenue:	455,630	510,341
Expenses		
Car Rental Tax	455,630	510,341
Total Fund Expense:	455,630	510,341

To efficiently administer the collection of assessments and the debt service of Improvement Districts.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	38,235	38,509
Miscellaneous Revenue	18,500	18,500
Total Fund Revenue:	56,735	57,009

Expenses

Salary & Wages	20,726	21,037
Employee Benefits	11,840	12,226
Fund Balance	19,169	18,746
Unclassified	5,000	5,000
Total Fund Expenses:	56,735	57,009

Program Budgets:

Revenues	2014	2015
RID Administration	56,735	57,009
Total Fund Revenue:	56,735	57,009

Expenses

RID Administration	56,735	57,009
Total Fund Expense:	56,735	57,009

To account for revenues and expenditures identified for the current and deferred maintenance of certain real property purchased and/or leased for various services for mentally ill consumers acquired with resources from the mental health fund.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	874,672	979,244
Miscellaneous Revenue	663,014	718,345
Total Fund Revenue:	1,537,686	1,697,589
Expenses		
Salary & Wages	85,174	89,045
Employee Benefits	22,504	30,821
Supplies & Services	416,755	432,015
Debt Services	100,000	150,000
Capital	215,100	230,000
Fund Balance	35,253	84,418
Unclassified	662,900	681,290
Total Fund Expenses:	1,537,686	1,697,589

Program Budgets:

Revenues	2014	2015
8th Avenue Building	1,537,686	1,697,589
Total Fund Revenue:	1,537,686	1,697,589
Expenses		
8th Avenue Building	1,498,047	1,651,970
Hartson House	9,197	0
Phoenix Apartments	30,442	45,619
Total Fund Expense:	1,537,686	1,697,589

Building a more humane community; protecting public safety and ensuring animal welfare through compassionate, responsive, professional enforcement of laws and public policy.
Helping People. Saving Lives. Building Community.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	0	538,200
Charges for Goods/Services	2,003,894	1,711,506
Licenses & Fees	1,450,862	1,176,822
Miscellaneous Revenue	137,752	309,454
Other Financing Sources	0	200,000
Total Fund Revenue:	3,592,508	3,935,982
Expenses		
Salary & Wages	1,282,324	1,414,866
Employee Benefits	624,182	655,690
Supplies & Services	1,189,872	1,050,335
Fund Balance	0	358,091
Unclassified	496,130	457,000
Total Fund Expenses:	3,592,508	3,935,982

Program Budgets:

Revenues	2014	2015
Donations	137,752	76,731
General	3,224,756	3,412,333
HOPE Foundation	0	216,918
Neutering Reimb-Adoptions	80,000	80,000
Spay/Neuter Surcharge	150,000	150,000
Total Fund Revenue:	3,592,508	3,935,982
Expenses		
Donations	137,752	77,537
General	3,224,756	3,411,527
HOPE Foundation	0	216,918
Neutering Reimb-Adoptions	80,000	80,000
Spay/Neuter Surcharge	150,000	150,000
Total Fund Expense:	3,592,508	3,935,982

Legally required by bond issuance.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	13,143,995	13,339,278
Miscellaneous Revenue	120,000	120,000
Total Fund Revenue:	13,263,995	13,459,278
Expenses		
Fund Balance	13,263,995	13,459,278
Total Fund Expenses:	13,263,995	13,459,278

Program Budgets:

Revenues	2014	2015
Bond Reserve	120,000	120,000
Bond Service	13,143,995	13,339,278
Total Fund Revenue:	13,263,995	13,459,278
Expenses		
Bond Reserve	260,000	260,000
Bond Service	13,003,995	13,199,278
Total Fund Expense:	13,263,995	13,459,278

The Sewer Construction Fund is the accounting fund for the County's Sanitary Sewer System capital projects. This includes projects to eliminate on-site septic systems, interceptor and trunk extensions, capacity upgrades to sewage pump stations and systems installed in conjunction with road construction projects.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	12,766,508	7,496,907
Intergovernmental Revenue	3,750,000	0
Miscellaneous Revenue	150,000	145,000
Other Financing Sources	5,302,000	3,280,000
Proprietary Gains	800,000	325,000
Total Fund Revenue:	22,768,508	11,246,907

Expenses

Supplies & Services	615,000	649,141
Capital	5,130,000	5,782,000
Fund Balance	15,523,508	3,315,766
Unclassified	1,500,000	1,500,000
Total Fund Expenses:	22,768,508	11,246,907

Program Budgets:

Revenues	2014	2015
General Sewer	22,768,508	11,246,907
Total Fund Revenue:	22,768,508	11,246,907

Expenses

General Sewer	22,768,508	11,246,907
Total Fund Expense:	22,768,508	11,246,907

Provide Personnel and equipment necessary to operate and maintain County owned or operated sewerage systems. Provide Personnel to monitor flows and prepare billings for monthly sewer service, applicable General Facilities Charges, and Special Connection Charges.

Administer a Comprehensive Wastewater Management Plan for the wastewater collection system to serve urbanizing portions of Spokane County, including review of all planning actions.

Review the plans and specifications for interceptor sewers, collection lines, pump stations, and treatment facilities for proposed developments to insure compliance with Division of Utilities standards.

Perform preliminary Engineering, Design Engineering and Contract Administration for pipeline replacements, flow equalization, pump station upgrades, and other sewer system maintenance projects.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	40,182,382	48,775,917
Charges for Goods/Services	19,488,000	19,722,000
Fines & Forfeits	515,000	515,000
Intergovernmental Revenue	209,775	209,775
Licenses & Fees	1,000	1,000
Miscellaneous Revenue	591,505	568,150
Other Financing Sources	4,879,705	5,422,712
Proprietary Gains	200,000	200,000
Total Fund Revenue:	66,067,367	75,414,554
Expenses		
Salary & Wages	2,804,910	2,896,099
Employee Benefits	1,105,965	1,197,483
Supplies & Services	13,938,982	14,927,917
Governmental Transfer/Services	2,904,249	7,175,000
Debt Services	5,096,481	5,633,486
Capital	1,562,970	1,372,376
Fund Balance	38,030,099	42,000,833
Unclassified	623,711	211,360
Total Fund Expenses:	66,067,367	75,414,554

Program Budgets:

Revenues	2014	2015
Sewer Utilities	66,067,367	75,414,554
Total Fund Revenue:	66,067,367	75,414,554
Expenses		
Administration	45,327,372	6,930,336
SCRWRF Operations	10,417,565	16,191,764
Sewer Utilities	10,322,430	52,292,454
Total Fund Expense:	66,067,367	75,414,554

The Solid Waste Fund (Fund 435) is the enterprise fund that provides for the accounting of balances, revenues, and expenditures related to the Spokane County Regional Solid Waste System (SCRSWS). The SCRSWS provides solid waste services to all participating jurisdictions within Spokane County. Services include 1) the transfer and disposal of solid waste, moderate risk waste, recyclables, and “clean green” waste delivered to the County’s transfer stations, and 2) related activities required under Washington State law, such as Waste Reduction, Recycling, Public Outreach, and Educational programs.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	0	4,353,877
Charges for Goods/Services	0	10,800,000
Intergovernmental Revenue	0	700,000
Miscellaneous Revenue	0	1,000
Other Financing Sources	1,000,000	6,100,000
Proprietary Gains	0	330,000
Total Fund Revenue:	1,000,000	22,284,877
Expenses		
Supplies & Services	393,400	9,785,104
Capital	0	9,900,000
Fund Balance	0	2,399,773
Unclassified	606,600	200,000
Total Fund Expenses:	1,000,000	22,284,877

Program Budgets:

Revenues	2014	2015
Solid Waste	1,000,000	22,284,877
Total Fund Revenue:	1,000,000	22,284,877
Expenses		
Solid Waste	1,000,000	22,284,877
Total Fund Expense:	1,000,000	22,284,877

To ensure that stormwater systems are planned, developed and maintained to prevent flooding, protect water quality and preserve natural stormwater systems.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	10,317,425	9,949,498
Charges for Goods/Services	1,397,957	1,400,000
Intergovernmental Revenue	2,200,000	1,000,000
Miscellaneous Revenue	100,000	100,000
Total Fund Revenue:	14,015,382	12,449,498
Expenses		
Salary & Wages	364,764	361,013
Employee Benefits	127,645	122,663
Supplies & Services	693,975	1,283,385
Capital	1,630,000	4,410,000
Fund Balance	9,105,744	4,272,437
Unclassified	2,093,254	2,000,000
Total Fund Expenses:	14,015,382	12,449,498

Program Budgets:

Revenues	2014	2015
Stormwater Utility	14,015,382	12,449,498
Total Fund Revenue:	14,015,382	12,449,498
Expenses		
Stormwater Utility	14,015,382	12,449,498
Total Fund Expense:	14,015,382	12,449,498

The Spokane County Board of Commissioners established the first Tax Increment Financing District (TIF) on December 18, 2001. The purpose of this district is to develop an area that will attract biotech firms. The TIF is located in the western portion of the unincorporated area of the County near the Spokane International Airport. It consists of 671 acres of industrial land.

Prior to improvements made by the developer the value of the land was \$29.9 million. The completed improvements include infrastructure of water, sewer, roads and sidewalks. Additional improvements include a bank and a hotel. After these improvements the value of this property increased to \$55.2 million, resulting in a \$25.2 million incremental value to the property. It is anticipated that future development will occur within the TIF that will increase the value of the land beyond the initial incremental value of \$25.2 million.

Only local governments are allowed by law to participate in a TIF. The \$102,231 in property tax revenue generated per year will be used to pay principal and interest on the tax increment bond issue of approximately \$1.2 million. The bond proceeds will be used to purchase infrastructure from the developer. After the bond issue is retired the taxing district levies will be restored to 100%. The developer has agreed to provide a letter of credit to the County for four years equal to the principal and interest amount on the bonds in the event the incremental value is insufficient to retire the debt.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,000	1,000
Taxes	150	0
Total Fund Revenue:	1,150	1,000
Expenses		
Governmental Transfer/Services	1,150	1,000
Total Fund Expenses:	1,150	1,000

Program Budgets:

Revenues	2014	2015
TIF#1 West Plains	1,150	1,000
Total Fund Revenue:	1,150	1,000
Expenses		
TIF#1 West Plains	1,150	1,000
Total Fund Expense:	1,150	1,000

The purpose of Tax Increment Financing District #3 is to develop an area near Liberty Lake that will attract business. This fund accounts for the debt service on the bonds that were sold to finance the district.

Adopted Budget:

Revenues	2014	2015
Taxes	230,000	362,522
Total Fund Revenue:	230,000	362,522
Expenses		
Debt Services	111,293	362,522
Unclassified	118,707	0
Total Fund Expenses:	230,000	362,522

Program Budgets:

Revenues	2014	2015
TIF#3 Medical Lake	230,000	362,522
Total Fund Revenue:	230,000	362,522
Expenses		
2010A Bond Issue	0	255,000
TIF 2008A Bond	111,293	107,522
TIF#3 Medical Lake	118,707	0
Total Fund Expense:	230,000	362,522

Established by Resolution 08-1054, this fund accounts for acquisition, construction and installation of public improvements within tax increment area 2006-01 funded by the issuance of the County's Special Fund Limited Tax General Obligation Bonds Series 2008A and authorized by the Board of County Commissioners.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	519,886	378,171
Miscellaneous Revenue	5,000	5,000
Total Fund Revenue:	524,886	383,171
Expenses		
Governmental Transfer/Services	0	383,171
Unclassified	524,886	0
Total Fund Expenses:	524,886	383,171

Program Budgets:

Revenues	2014	2015
2010A Bond Issue	0	378,171
TIF No 3 Medical Lake	524,886	5,000
Total Fund Revenue:	524,886	383,171
Expenses		
2010A Bond Issue	0	383,171
TIF No 3 Medical Lake	524,886	0
Total Fund Expense:	524,886	383,171

In 2004, Spokane County established a Tourism Promotion Area (TPA) as authorized by the State Legislature. Lodging establishments in the City of Spokane, Spokane Valley and the unincorporated area of Spokane county, collect a room fee up to \$1.50 per day. These funds are then used to fund tourism promotion in Spokane County.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	149,446	92,692
Charges for Goods/Services	2,700,000	2,700,000
Miscellaneous Revenue	800	1,700
Total Fund Revenue:	2,850,246	2,794,392
Expenses		
Supplies & Services	2,750,000	2,692,000
Fund Balance	50,246	102,392
Unclassified	50,000	0
Total Fund Expenses:	2,850,246	2,794,392

Program Budgets:

Revenues	2014	2015
Tourism Promotion Assessment	2,850,246	2,794,392
Total Fund Revenue:	2,850,246	2,794,392
Expenses		
Tourism Promotion Assessment	2,850,246	2,794,392
Total Fund Expense:	2,850,246	2,794,392

To develop, design, and implement an automated REET process in conjunction with other Counties and DoR. The system should provide users, statewide, with the ability to submit excise affidavits, associated documents, and payments, electronically and enhance the submission of data to DoR.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	306,370	308,028
Miscellaneous Revenue	2,000	2,000
Taxes	100	0
Total Fund Revenue:	308,470	310,028
Expenses		
Supplies & Services	198,196	199,754
Fund Balance	60,274	60,274
Unclassified	50,000	50,000
Total Fund Expenses:	308,470	310,028

Program Budgets:

Revenues	2014	2015
Spo County Treas REET Tech	308,470	310,028
Total Fund Revenue:	308,470	310,028
Expenses		
Spo County Treas REET Tech	308,470	310,028
Total Fund Expense:	308,470	310,028

A legislative initiative was passed in 2005 in an effort to achieve adequate, stable and long-term funding of the trial courts. It created local trial court improvement accounts to be used to improve court operations, allowing local jurisdictions to test new innovations, efficiencies and pilot projects. These accounts are funded locally with the savings realized from state funding of district and elected municipal court judges' salaries.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	680,441	621,910
Intergovernmental Revenue	191,956	191,157
Miscellaneous Revenue	4,650	6,500
Total Fund Revenue:	877,047	819,567
Expenses		
Salary & Wages	33,113	35,395
Employee Benefits	110	8,009
Supplies & Services	44,128	33,679
Governmental Transfer/Services	200,000	60,000
Debt Services	0	7,000
Capital	0	21,300
Fund Balance	581,809	579,184
Unclassified	17,887	75,000
Total Fund Expenses:	877,047	819,567

Program Budgets:

Revenues	2014	2015
Trial Court Improvement	877,047	819,567
Total Fund Revenue:	877,047	819,567
Expenses		
Trial Court Improvement	877,047	819,567
Total Fund Expense:	877,047	819,567

We are committed to the equitable, factual, and consistent processing of all Unemployment claims made against Spokane County, including providing separation information to the ESD and representing the interests of Spokane County in the appeal process.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	1,379,180	858,228
Miscellaneous Revenue	84,299	85,141
Total Fund Revenue:	1,463,479	943,369
Expenses		
Salary & Wages	1,308	1,371
Employee Benefits	229,335	350,530
Supplies & Services	5,884	904
Fund Balance	922,357	286,037
Unclassified	304,595	304,527
Total Fund Expenses:	1,463,479	943,369

Program Budgets:

Revenues	2014	2015
Unemployment	1,463,479	943,369
Total Fund Revenue:	1,463,479	943,369
Expenses		
Unemployment	1,463,479	943,369
Total Fund Expense:	1,463,479	943,369

The Purpose of Spokane County Veteran's Services is to provide emergency assistance a.k.a "relief" to indigent honorably discharged veterans, their families and widows, pursuant to the laws (RCW 73.08.010) of the State of Washington.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	710,828	780,520
Miscellaneous Revenue	2,500	4,000
Taxes	1,161,453	1,184,639
Total Fund Revenue:	1,874,781	1,969,159
Expenses		
Salary & Wages	213,618	207,624
Employee Benefits	80,162	99,008
Supplies & Services	872,673	932,676
Fund Balance	640,328	611,767
Unclassified	68,000	118,084
Total Fund Expenses:	1,874,781	1,969,159

Program Budgets:

Revenues	2014	2015
General	1,874,781	1,969,159
Total Fund Revenue:	1,874,781	1,969,159
Expenses		
General	399,721	437,108
Veteran Relief	1,475,060	1,532,051
Total Fund Expense:	1,874,781	1,969,159

We are committed to the Prosecutor's goals and objectives by supporting victims and witnesses of crime, deputy prosecutors, and law enforcement, through the criminal justice process.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	14,374	8,388
Charges for Goods/Services	89,953	75,000
Fines & Forfeits	167,074	150,085
Intergovernmental Revenue	24,434	21,029
Miscellaneous Revenue	190	125
Total Fund Revenue:	296,025	254,627
Expenses		
Salary & Wages	151,542	141,676
Employee Benefits	78,593	65,908
Supplies & Services	63,358	40,697
Fund Balance	2,279	6,346
Unclassified	253	0
Total Fund Expenses:	296,025	254,627

Program Budgets:

Revenues	2014	2015
STOP FFY 2013	0	21,029
STOP Grant FY2012	24,434	0
Victim/Witness	271,591	233,598
Total Fund Revenue:	296,025	254,627
Expenses		
STOP FFY 2013	0	21,169
STOP Grant FY2012	13,111	0
STOP Grant FY2012	24,434	0
Victim/Witness	258,480	233,458
Total Fund Expense:	296,025	254,627

This fund accounts for the Wastewater Treatment Plant Charges collected. Money from this fund is used to 1) improve wastewater treatment processes at the Riverside Park Water Reclamation Facility, 2) pay for increases in wastewater treatment capacity, and 3) support projects and activities associated with the expansion or improvement of wastewater treatment facilities.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	20,036,574	16,754,708
Charges for Goods/Services	11,600,000	12,800,000
Miscellaneous Revenue	175,000	120,300
Other Financing Sources	500,000	500,000
Total Fund Revenue:	32,311,574	30,175,008
Expenses		
Supplies & Services	6,065,300	3,300,300
Governmental Transfer/Services	14,596,675	13,895,315
Fund Balance	11,649,599	12,979,393
Total Fund Expenses:	32,311,574	30,175,008

Program Budgets:

Revenues	2014	2015
wastewater Treatment	32,311,574	30,175,008
Total Fund Revenue:	32,311,574	30,175,008
Expenses		
wastewater Treatment	32,311,574	30,175,008
Total Fund Expense:	32,311,574	30,175,008

The West Quadrant Increment Area Fund accounts for certain tax allocation revenues remitted to the County by the City of Spokane to be used for certain County public improvements in the Kendall Yards Development per Resolution 2007-0393.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	125,000	150,600
Miscellaneous Revenue	0	500
Taxes	20,000	22,000
Total Fund Revenue:	145,000	173,100
Expenses		
Unclassified	145,000	173,100
Total Fund Expenses:	145,000	173,100

Program Budgets:

Revenues	2014	2015
West Quad TIF	145,000	173,100
Total Fund Revenue:	145,000	173,100
Expenses		
West Quad TIF	145,000	173,100
Total Fund Expense:	145,000	173,100

The mission of the Worker's Compensation Self-Insurance program is to provide claims support and adjudication of all employee occupational injury claims and to assist injured workers in returning to work as soon as medically and administratively possible. By providing loss control support to all County departments which include: hazard identification, assessment & corrective recommendations, the implementation of the accident prevention program and safety & health training, compliance can be maintained with Federal, State, & County safety and health statutes and standards, County wide on-the-job injuries can be significantly reduced while lowering Fund 505's overall financial responsibility.

Adopted Budget:

Revenues	2014	2015
Beginning Fund Balance	0	2,174,043
Charges for Goods/Services	3,097,655	2,689,689
Miscellaneous Revenue	25,000	20,000
Proprietary Gains	1,000	50,000
Total Fund Revenue:	3,123,655	4,933,732
Expenses		
Salary & Wages	262,219	261,017
Employee Benefits	156,572	155,721
Supplies & Services	2,702,064	2,296,389
Fund Balance	0	1,823,580
Unclassified	2,800	397,025
Total Fund Expenses:	3,123,655	4,933,732

Program Budgets:

Revenues	2014	2015
Loss Control	3,123,655	4,933,732
Total Fund Revenue:	3,123,655	4,933,732
Expenses		
Loss Control	3,123,655	4,933,732
Total Fund Expense:	3,123,655	4,933,732

Budget Detail



Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 YTD as of 1/23/15
Administrative Services	93,512,807	96,373,102	94,722,179	94,427,527	85,852,045
Assessor	13,490	20,161	10,343	16,105	11,850
Auditor	3,956,945	4,429,221	4,371,506	4,675,770	3,769,353
Ballpark	83,938	99,910	77,005	70,996	17,200
Central Services	281,271	403,963	573,517	9,605,549	9,615,806
Civil Service	4,470	3,615	8,205	5,640	165
Clerk	2,035,985	2,239,058	2,032,085	2,077,829	1,965,609
Commissioners	1,155	662	655	784	435
Communications	381,386	530,897	531,559	492,104	489,681
Confinement	18,561	53,940	11,098	87,464	-66,232
Cooperative Extension	137,079	143,306	138,950	158,441	40,201
Counsel for Defense	-	-	-	45	-
Courthouse Security	-	-	-	1,269	-
Debt Service	13,860,142	597,102	15,708,476	1,684,375	1,792,766
District Court	4,668,626	4,469,269	4,274,699	4,291,300	4,067,742
Emergency Services	1,642,546	1,893,939	1,401,063	963,748	1,186,051
Facilities	339,770	349,579	341,753	55,990	157,893
Geiger Spur	-	-	-	361,121	-
Hearing Examiner	23,965	23,924	7,116	15,527	17,034
Human Resources	171,226	176,329	151,758	152,890	160,526
Jail	-	-	-	1,454	-
Juvenile	2,695,850	2,336,322	2,277,477	2,143,743	2,262,338
Medical Examiner	359,324	520,432	371,875	351,593	311,010
Motorsports	7,504,936	78,191	-	-	-
Parks and Recreation	444,100	434,669	642,962	742,030	985,251
Pre-Trial Services	75,363	111,452	112,231	121,737	103,866
Prosecutor	3,552,834	3,573,182	3,354,207	3,471,411	3,493,319
Public Defender	957,901	1,194,602	934,426	1,032,910	1,015,255
Purchasing	449,872	406,534	336,650	342,350	328,676
Resource Conservation	-	-	-	37,255	-
SCOPE	-	-	-	9	-
SCRAPS	1,213,694	1,418,306	1,301,113	-	-
Sheriff	21,649,350	19,073,606	20,382,106	21,685,947	20,899,994
Superior Court	1,808,532	1,676,875	1,486,286	1,296,873	1,309,321
Treasurer	563,866	443,889	381,853	342,493	445,962
General Fund Total	162,408,983	143,076,036	155,943,153	150,714,277	140,233,118

Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 YTD as of 1/23/15
Administrative Services	4,475,038	4,744,411	4,138,403	6,659,927	3,772,825
Assessor	3,425,357	3,201,531	3,202,736	3,204,777	3,195,408
Auditor	4,021,122	4,054,636	4,068,379	3,772,257	3,831,564
Ballpark	83,938	99,910	77,005	70,996	91,549
Board of Equalization	181,584	208,212	187,894	187,252	156,727
Boundary Review	238,512	247,945	35,554	-	-
Central Services	264,968	473,153	449,882	442,376	441,845
Civil Service	171,229	190,054	191,587	200,396	181,861
Clerk	2,521,409	2,676,208	2,565,730	2,616,214	2,560,191
Commissioners	853,224	868,899	865,510	881,395	902,761
Communications	561,282	540,913	511,435	448,058	582,182
Confinement	23,817,306	24,030,847	24,141,977	25,911,668	25,620,000
Cooperative Extension	449,156	468,859	444,045	565,381	477,254
Counsel for Defense	1,002,637	964,502	968,220	987,105	1,006,226
Courthouse Security	765,752	781,688	789,302	834,164	863,241
Debt Service	3,494,650	2,057,729	2,042,045	5,335,560	2,715,734
District Court	4,407,950	4,537,986	4,274,854	4,366,596	4,330,349
District Court Probation	333,119	354,104	319,574	342,328	-
Emergency Services	1,801,839	1,977,501	1,511,943	1,214,802	1,288,598
Facilities	4,607,588	4,787,529	4,693,576	4,931,314	4,634,097
Geiger Spur	-	-	196,168	199,101	4,960
Health District	2,699,805	2,753,801	2,739,801	2,698,207	2,643,618
Hearing Examiner	167,651	171,889	171,071	183,972	187,380
Human Resources	693,663	743,889	761,939	788,343	815,511
Information Systems	4,264,204	4,464,262	4,419,318	5,128,580	4,916,283
Jail	537,684	-	-	-	-
Juvenile	7,930,777	7,756,902	7,321,897	7,568,225	7,718,253
Labor Relations	-	-	-	197,378	189,831
Liability Insurance	1,834,031	2,863,933	2,966,862	3,059,252	2,172,305
Martin Hall	246,375	319,375	320,250	-	-
Medical Examiner	1,283,126	1,348,111	1,318,802	1,378,418	1,382,007
Motorsports	6,066,729	1,185,191	-	-	-
Parks and Recreation	1,810,420	1,719,547	2,512,969	2,045,729	2,016,159
Pre-Trial Services	511,873	525,831	523,800	556,980	574,993
Prosecuting Attorney	10,913,515	11,270,040	11,398,333	11,590,156	11,970,417
Public Defender	6,582,403	6,891,201	6,824,577	7,295,461	7,653,514
Purchasing	1,092,613	1,047,103	874,629	951,062	933,459
Resource Conservation	-	-	-	361,397	119,985
SCOPE	238,808	250,311	247,865	250,668	280,463
SCRAPS	1,458,132	1,487,102	1,454,696	832,650	444,000
Sheriff	36,162,715	34,799,336	35,310,514	35,747,685	36,000,937
State Examiners	210,656	301,387	288,677	262,356	270,880
Superior Court	6,749,288	6,607,165	6,522,123	6,441,488	6,615,820
Treasurer	1,778,547	1,702,887	1,564,855	1,681,045	1,632,894
General Fund Total	150,710,676	145,475,883	143,218,797	152,190,716	145,196,083

AUTHORIZED POSITIONS (as of 1-1-2015)

SPOKANE COUNTY

Administrative Services			Central Services		
1206	Chief Executive Officer	1.00	1217	Mgmt and Budget Analyst Sr	1.00
1207	Chief Operations Officer (COO)	1.00	1221	Cost Recovery Project Manager	1.00
1216	Chief Budget Officer	1.00	1247	Grants & Contracts Specialist	1.00
1217	Mgmt and Budget Analyst Sr	2.00	1248	Grants Administrator	1.00
1225	Mgmt and Budget Analyst	1.00	1252	Grants & Contracts Analyst	1.00
		6.00			5.00
Assessor			Civil Services		
1007	Office Assistant 3	2.00	1013	Civil Service Tech 2	0.60
1121	Appraisal Supervisor	1.00	1304	Civil Service Specialist	1.00
1405	Personal Property Evaluator	3.00	1305	Civil Service Chief Examiner	1.00
1409	Residential Appraiser Trainee	2.00			2.60
1410	Residential Appraiser	10.00	Clerk		
1412	Appraisal Support Specialist	2.00	1001	Office Assistant 4	1.00
1414	Commercial Appraiser	6.00	1007	Office Assistant 3	2.00
1415	Industrial Appraiser	1.00	1031	Executive Assistant	1.00
1416	Levy Specialist	2.00	1108	Court Services Manager	1.00
1417	Property Records Tech	4.00	1109	Chief Deputy Clerk	1.00
1418	Chief Deputy Assessor	1.00	1115	County Clerk Div Supervisor	2.00
1422	Property Records Supervisor	1.00	1205	Accounting Technician 2	2.00
1424	Assistant Appraisal Supervisor	2.00	1210	Accounting Technician 3	7.00
1653	GIS Technician 2	2.00	1245	Court Finance Mgr - Clerks	1.00
1655	Assessor GIS Supervisor	1.00	4206	Court Clerk	18.00
1656	GIS Specialist	2.00	4215	Court Process Clerk	14.00
1658	GIS Technician 1	1.00	9999	Elected ORS	1.00
9999	Elected ORS	1.00			51.00
		44.00	Commissioners		
Auditor			1010	Commissioners Executive Assist	3.00
1008	License Specialist	5.00	1026	Clerk of the Board	1.00
1031	Executive Assistant	1.00	1027	Deputy Clerk of the Board	1.00
1095	Election/Voter Services Tech	2.00	2127	Public Information & Comm Mgr	1.00
1096	Election/Voter Services Lead	2.00	9999	Commissioner	3.00
1097	Voter Services Specialist	1.00			9.00
1098	Election/Voter Services Supv	2.00	Communications		
1100	Recording Specialist	3.00	1205	Accounting Technician 2	1.00
1101	License Spec Field Liaison	1.00	1218	Financial Analyst	1.00
1102	License Specialist - Lead	1.00	4021	SREC System Technician	5.00
1104	Records Manager	1.00	4023	SREC System Supervisor	1.00
1105	Vehicle License Manager	1.00	4024	Reg Emerg Comm Sys Mgr	1.00
1107	Elections Manager	1.00	4069	Spo Reg Emrg Com Sys Infra Mgr	1.00
1110	Recording Specialist, Senior	1.00			10.00
1112	Vehicle License Supervisor	1.00	Cooperative Extension		
1119	Recording Supervisor	1.00	1001	Office Assistant 4	1.60
1124	Senior Accountant	5.00	1012	Secretary 2	1.00
1209	Accounting Supervisor	2.00	3310	4 - H Coordinator	1.00
1210	Accounting Technician 3	1.00			3.60
1211	Accounting Technician 4	1.00	Counsel for Defense		
1213	Payroll Control Technician	4.00	1012	Secretary 2	1.00
1215	Accountant	1.00	1030	Staff Assistant	1.00
1218	Financial Analyst	1.00	4107	Attorney 2	3.00
1220	Accounting Manager	1.00	4108	Senior Attorney	2.00
9999	Elected ORS	1.00	4111	Counsel for Defense Manager	1.00
		41.00	4114	Paralegal 1	1.00
Board of Equalization			4121	Investigator	1.00
1015	Board of Equalization Director	1.00			10.00
1034	Bd of Equal Specialist 2	2.00			
		3.00			

District Court			Human Resources cont.		
1001	Office Assistant 4	4.00	1317	Computer Application Specialis	1.00
1007	Office Assistant 3	4.00	1325	Employee Development Coord	1.00
1012	Secretary 2	1.00			9.50
1014	Office Manager	1.00	Juvenile		
1022	Office Supervisor	3.00	1001	Office Assistant 4	5.00
1123	Case Management Specialist	2.00	1007	Office Assistant 3	7.00
1205	Accounting Technician 2	11.00	1012	Secretary 2	2.00
1210	Accounting Technician 3	4.00	1017	Staff Assistant 1	1.00
1320	Computer App Spec 3	1.00	1210	Accounting Technician 3	1.00
4098	Legal Office Assistant 2	1.00	1211	Accounting Technician 4	1.00
4099	Legal Secretary	1.00	4001	Juvenile Corrections Officer	19.00
4200	Judicial Operations Manager	1.00	4309	Juv Ct Mental Health Profess	1.00
4202	District Court Judicial Assist	7.00	4310	Registered Nurse	1.50
4203	Senior Judicial Assistant	1.00	4312	Probation Counselor 1	33.00
4206	Court Clerk	7.00	4313	Probation Counselor 2	8.00
4209	District Court Administrator	1.00	4314	Detention/Probation Div Admin	2.00
4213	Mental Hlth Ther Ct Sup Mgr	1.00	4316	Juvenile Court Administrator	1.00
4220	Mental Health Eval - Dist Ct	1.00	4322	Business Manager	1.00
4221	MH Court Case Mgr-Dist Ct	1.00	4323	Nurse Manager - Juvenile	1.00
4222	Clerk of District Court	1.00	4327	Detention Shift Supervisor	5.00
9999	District Court Judge	8.00	4329	Juvenile Court Systems Manager	1.00
		62.00	4333	Juvenile Court Unit Supervisor	3.00
Emergency Management					93.50
4026	Res Coord-Dept of Emerg Mgmt	1.00	Labor Relations		
4030	Program Admin-Emerg Mgmt	1.00	1030	Staff Assistant	1.00
4034	Reg Coord-Homeland Security	1.00	1313	Labor Relations Director	1.00
4035	Deputy Dir Of Emerg Mgmt	1.00			2.00
4036	Program Spec - Emergency Mgmt	3.00	Medical Examiner		
		7.00	1001	Office Assistant 4	1.00
Facilities			1005	Office Assistant 2	0.50
1030	Staff Assistant	0.60	1014	Office Manager	1.00
1211	Accounting Technician 4	0.60	5001	Medical Examiner	2.00
1249	Resource Conservation Manager	1.00	5004	Autopsy Assistant	0.50
2006	Maintenance Worker 2	3.00	5005	Chief Autopsy Assistant	1.00
2008	Trades Specialist 2	5.00	5006	Deputy Medical Investigator	4.00
2012	Lead Boiler Maint Specialist	1.00			10.00
2014	Bldg Maintenance Specialist	6.00	Parks		
2015	Energy Mgmt System Specialist	1.00	1012	Secretary 2	1.00
2017	Chief Bldg Maint Specialist	1.00	1210	Accounting Technician 3	1.00
2018	Boiler Maint Specialist	3.00	1234	Parks, Rec & Golf Finance Mgr	1.00
2019	Facilities Director	1.00	2013	Park Oper Lead Equip Mechanic	1.00
2020	Senior Facilities Manager	1.00	2401	Assist parks/Rec/Golf Director	1.00
2027	Trades Supervisor 2	1.00	2404	Park Planner	1.00
3023	Facilities Design & Const. Mgr	1.00	2405	Park Operations Manager	1.00
		26.20	2406	Parks Operations Supervisor	2.00
Hearing Examiner			2407	Recreation Program Manager	2.00
1030	Staff Assistant	0.80	2408	Park, Rec & Golf Director	1.00
2113	Hearing Examiner	1.00	2410	Park Ranger	1.00
		1.80	2412	Park Operations Trades Spec	4.00
Human Resources			2414	Park Oper Maint Worker	1.00
1001	Office Assistant 4	1.00			18.00
1009	Secretary 1	0.50	Pre-Trial		
1014	Office Manager	1.00	1001	Office Assistant 4	0.50
1302	HR Analyst, Senior	1.00	1017	Staff Assistant 1	1.00
1303	Human Resource Analyst	1.00	4125	Pre-Trial Services Manager	1.00
1307	Human Resources Director	1.00	4127	Pretrial Service Officer	6.00
1316	Human Resources Specialist	2.00			8.50

Prosecutor			Sheriff cont.		
1001	Office Assistant 4	1.00	4014	Forensic Lead Specialist	2.00
1030	Staff Assistant	1.00	4015	Forensic Unit Manager	1.00
1031	Executive Assistant	1.00	4016	Forensic Technician	3.00
1201	Cashier	1.00	4025	Officer Candidate	3.00
4097	Legal Office Assistant 1	8.00	4027	Deputy Sheriff-Patrol	144.00
4098	Legal Office Assistant 2	14.00	4029	Detective/Corporal	42.00
4099	Legal Secretary	16.00	4031	Sergeant	26.00
4101	Victim/Witness Program Mgr	1.00	4033	Lieutenant	9.00
4102	Victim/Witness Program Spec	4.80	4038	Chief Criminal Deputy	2.00
4105	Attorney 1	1.00	4043	Undersheriff	2.00
4107	Attorney 2	32.60	4045	Automotive Technician	3.00
4108	Senior Attorney	29.00	4047	Fleet Manager	1.00
4109	Chief Deputy Attorney	2.00	4049	Sheriff Technical Assistant 2	11.00
4110	Administrative Attorney	1.00	4053	Grant/Contract Coordinator	1.00
4115	Paralegal 2	17.00	4055	Sheriff Technical Assistant 3	7.00
4117	Criminal History Specialist	1.00	4321	Sh Office Bus Oper Admn Mgr	1.00
4121	Investigator	2.00	4330	Sheriff's Crime Info Analyst	2.00
4322	Business Manager	1.00	4332	Sheriff's Info Sys Coord-Appnt	1.00
9999	Prosecutor	1.00	9999	Sheriff	1.00
		135.40			293.00
Public Defender			Superior Court		
1001	Office Assistant 4	2.00	1009	Secretary 1	3.00
1014	Office Manager	1.00	1012	Secretary 2	1.00
4097	Legal Office Assistant 1	2.00	1016	Court Staff Assistant	2.00
4098	Legal Office Assistant 2	2.00	1029	Court Staff Assistant, Senior	2.00
4099	Legal Secretary	5.00	4119	Family Court Facilitator	2.00
4105	Attorney 1 - Pub Def	4.00	4205	Judicial Assistant	12.00
4107	Attorney 2 - Pub Def	45.00	4207	Official Court Reporter	12.00
4108	Senior Attorney - Pub Def	13.00	4210	Superior Court Commissioner	6.00
4109	Chief Deputy Attorney	1.00	4211	Superior Court Administrator	1.00
4113	Public Defender	1.00	4212	Court Coordinator	6.00
4115	Paralegal 2	9.00	4214	Therapeutic Drug Court Coord	1.00
4121	Investigator	5.00	4218	Asst Superior Court Admin.	1.00
4124	Investigation Supervisor	1.00	5000	Superior Court Judge	12.00
		91.00			61.00
Purchasing			Treasurer		
1001	Office Assistant 4	1.00	1031	Executive Assistant	1.00
1020	Mail Center Supervisor	1.00	1116	Tax Collections Supervisor	2.00
1030	Staff Assistant	1.00	1200	Debt Management Officer	1.00
1219	Buyer 1	1.00	1205	Accounting Technician 2	8.00
1222	Buyer 3	3.00	1211	Accounting Technician 4	1.00
1223	Purchasing Director	1.00	1238	Cash Flow Manager	1.00
1224	Senior Buyer	1.00	1240	Finance Deputy	1.00
		9.00	1246	Senior Finance Manager	1.00
Sheriff			1250	Chief Deputy Treasurer	1.00
1003	Staff Assist - Sheriff Appoint	1.00	1251	Sr Business Systems Analyst	1.00
1018	Administ Asst. 1	1.00	1400	Tax Foreclosure Specialist	1.00
1032	Staff Assistant - Sheriff	2.00	1402	Tax Collection Specialist	8.00
1126	SOBO-Sr. Acct & Budget Coord	1.00	1406	Tax Collection Specialist 2	3.00
1211	Accounting Technician 4	2.00	1407	Tax Collection Specialist 3	2.00
1239	SO Bus Oper Dir	1.00	9999	Elected ORS	1.00
4009	Digital Forensic Technician	1.00			33.00
4010	Digital - Forensic Specialist	1.00			
4011	Communications Officer	12.00	General Fund Total		
4012	Communications Supervisor	5.00			1,046.10
4013	Forensic Specialist	4.00			

911 Communications			County Roads		
1012	Secretary 2	1.00	1002	Staff Assistant 2	1.00
1030	Staff Assistant	1.00	1007	Office Technician 1	3.00
1211	Accounting Technician 4	1.00	1012	Admin. Specialist 2	8.00
4062	Spo Reg Emerg Com Svc Call Rec	53.00	1232	Administrative Services Tech	2.00
4063	SRECS MSAG,Data &Pub Out	1.00	1651	GIS Technician	1.00
4064	Spo Reg Emer Comm Svc Supv	10.00	1656	GIS Specialist	1.00
4066	Spo Reg Emerg Comm Svc Dir	1.00	2120	Traffic Program Coordinator	1.00
4068	Spo Reg Emerg Com Svc Oper Mgr	1.00	2121	Traffic Program Analyst	1.00
		69.00	2123	Engineering Info. Sys. Coord.	1.00
Auditor O & M			2125	Computer Applications Asst	2.00
1001	Office Assistant 4	1.00	2128	Envir Prog & Spec Project Mgr	1.00
1007	Office Assistant 3	2.00	2130	Trans Demand Mgmt Manager	1.00
1100	Recording Specialist	3.00	2135	Commute Trip Reduction Coord.	2.00
		6.00	2208	Road Maint Supervisor 1	6.00
Building and Planning			2209	Seasonal Foreman	3.00
1117	Bldg & Plan Mgmt Svc Admin	2.00	2210	Road Maint Supervisor 2	3.00
2105	Associate Planner 2	4.00	2211	Training Foreman	1.00
2107	Principal Planner	4.00	2219	Material/Resource Manager	1.00
2109	Neighborhood Services Spec	2.00	2222	Operations & Maintenance Super	1.00
3000	Bldg & Planning Sr Svc Coord	1.00	2224	Road Maintenance Coordinator	1.00
3003	Bldg & Planning Svcs Coord 2	5.00	2226	Rd Maint Assist Superintendent	1.00
3005	Senior Building Technician	1.00	2242	Traffic Sign Tech 1	3.00
3009	Dir of Bldg & Code Enforcement	1.00	2251	Road Maintenance Specialist 1	12.00
3010	Director of Planning	1.00	2257	Bridge Carpenter 1	3.00
3016	Building Inspector 2	2.00	2261	Road Maintenance Specialist 2	37.00
3018	Building Inspector 1	2.00	2262	Bridge Carpenter 2	3.00
3019	Bldg & Plann Project Coord 2	3.00	2265	Traffic Sign Tech 2	4.00
3020	Senior Inspector	5.00	2271	Road Maintenance Specialist 3	46.00
3026	Codes Administrator	1.00	2274	Traffic Sign Tech 3	2.00
3102	Bldg & Plann Plans Examiner 2	1.00	2283	Chief Traffic Sign Technician	1.00
3103	Bldg & Plann Plans Examiner 3	1.00	2284	Bridge Carpenter 3	1.00
		36.00	2287	Traffic Sign Technician 4	1.00
Community Services			2303	Engineering Technician 1	4.00
1012	Secretary 2	9.00	2305	Engineering Technician 2	8.80
1030	Staff Assistant	1.00	2307	Engineering Technician 3	13.00
1124	Senior Accountant	4.00	2309	Senior Technician	4.00
1212	Fiscal Grant Specialist	5.00	2310	Land Development Coord	1.00
1215	Accountant	1.00	2311	Traffic Signal Technician 2	2.00
1242	Community Svcs - Finance Mgr	1.00	2312	Traffic Signal Technician 3	2.00
1318	Computer App Spec 2	3.00	2313	Chief Traffic Signal Tech	1.00
1420	Data Quality Technician	2.00	2329	Engineering Office Admin	1.00
1620	CSHCD Data Info Analyst	5.00	2330	Land Surveyor	1.00
1622	CSHCD Sr. Data Info Analyst	2.00	2331	Engineer 1	3.00
2116	Community Devel Spec 2	2.60	2332	Engineer 2	4.00
2117	Community Devel Spec 3	2.00	2335	Engineer 3	6.00
3203	Program Planner/Evaluator	5.60	2337	Engineer 4	1.00
3205	Human Services Coordinator	1.00	2341	County Engineer	1.00
3206	Human Services Program Mgr	3.00	3015	Engineering Permit Technician	1.00
3207	Mental Health Care Coord	4.00			208.80
3208	Dir of Comm Svcs & Comm Devel	1.00	Detention Services		
3210	Assist Dir of Comm Svc/Develop	1.00	1004	Staff Assistant 3	1.00
3211	Living Skills Service Provider	12.00	1032	Detention - Staff Assistant	1.00
3212	Quality and Data Systems Mgr	1.00	1211	Detention - Accounting Tech 4	4.00
3213	Fac Mnt Mgr-Com Svc,Hse/Com D	1.00	1243	Sh Office Bus Oper Fin Mgr	1.00
4401	Department Aide 1	0.60	2006	Detention - Maint Worker 2	1.00
		67.80	2010	Detention - Trades Supervisor	1.00
			2011	Detention - Shop Worker	2.00
			4003	Sheriffs Corrections Deputy	147.00

AUTHORIZED POSITIONS (as of 1-1-2015)

SPOKANE COUNTY

Detention cont.			Information Systems cont.		
4005	Detention - Sergeant	16.00	1652	GIS Senior Analyst	2.00
4007	Detention - Lieutenant	2.00	1653	GIS Technician 2	3.00
4017	Detention - Cook	13.00	1654	GIS Database Administrator	1.00
4019	Detention Svcs Food Manager	2.00	1656	GIS Specialist	2.00
4048	Detention - RN	22.00	1659	GIS Manager	1.00
4050	Detention Svcs Nurse Mgr	1.00			52.00
4052	Jail Office Supervisor	2.00	Interstate Fair		
4058	Det Svcs Lic Practical Nurse	4.00	1005	Office Assistant 2	0.50
4060	Mental Health Professional	4.00	1012	Secretary 2	1.00
4061	Detention-Mental Health Mgr	1.00	1014	Office Manager	1.00
4072	Detention - Director	1.00	1211	Accounting Technician 4	1.00
4074	Detention - Assistant Director	1.00	2006	Maintenance Worker 2	5.00
4076	Detention - Tech Assistant	25.00	2010	Trades Supervisor	1.00
4078	Detention - Sr Tech Assistant	7.00	3304	Marketing/Sales Manager	1.00
4301	Detention-Corrections Officer	63.00	3305	Fair & Expo Center Director	1.00
4302	Detention - Sergeant	7.00	3306	Facilities Manager	1.00
4304	Detention - Case Manager	2.00	3307	Fair Coordinator	1.00
4315	Teacher - Geiger Corr Ctr	1.00	3308	Event Production Coordinator	1.00
4331	Detention-Administrative Mgr	1.00	3309	Event Maintenance Coordinator	1.00
		333.00			15.50
E R & R			Probation		
2212	Equip Maint Supervisor 1	2.00	1001	Office Assistant 4	4.00
2214	Equip Maint Supervisor 2	1.00	4097	Legal Office Assistant 1	1.00
2235	Shop Clerk	1.00	4216	Dist Ct Prob/DUI Court Mgr	1.00
2252	Parts Assistant/Pickup Driver	1.00	4305	Probation Officer 1	11.00
2275	Parts Issuer	3.00	4307	Probation Officer 2	1.00
2285	Shop Wrkr-Truck & Equip Mech	14.00			18.00
2286	Parts Lead Worker	1.00	Public Works Admin		
2290	Shop Wrkr-Lt Truck & Car Mech	1.00	1211	Accounting Technician 4	2.00
2291	Shop Wrkr - Motor Pool - ER&R	1.00	1241	Finance Manager - Public Works	1.00
2292	Shop Worker - Tire Person	1.00	1254	Managerial Accountant	1.00
2293	Shop Worker - Welder	2.00	1256	Managerial Senior Accountant	1.00
		28.00			5.00
Golf			Risk Management		
2005	Maintenance Worker 1	1.00	1002	Staff Assistant 2	1.00
2008	Trades Specialist 2	1.00	1306	Loss Control Specialist	3.00
2013	Park Oper Lead Equip Mechanic	2.00	1311	Director - Risk Management	1.00
2021	Asst Golf Course Superintendnt	3.00	1327	Campus Security Coordinator	0.80
2023	Golf Superintendent	3.00	1328	Workers Comp Claim Adjudicator	2.00
2025	Golf Course Maint Specialist	1.00	1330	Liability Claims Adjuster	1.00
		11.00	1335	Claims Technician	1.00
					9.80
Information Systems			SCRAPS		
1017	Staff Assistant 1	1.00	1007	Office Assistant 3	1.00
1601	Information Systems Director	1.00	1009	Secretary 1	1.00
1602	Info Systems Assist Director	1.00	1014	Office Manager	1.00
1607	Customer Services Coordinator	1.00	1205	Accounting Technician 2	1.00
1609	Telecommunication Specialist	1.00	2905	Kennel Maintenance Officer	1.00
1612	Telecom Specialist, Sr.	1.00	2906	Shelter Operations Manager	1.00
1617	ERP Project Manager	1.00	2907	Kennel Maintenance Assistant	6.00
1619	Systems Analyst	7.00	2910	Animal Protection Officer	10.00
1621	Analyst Programmer	8.00	2915	Animal Protection Assistant	9.00
1627	Senior Computer Programmer	5.00	2917	Volunteer Coord - SCRAPS	1.00
1629	Programming Services Manager	2.00	2918	Development Coordinator	1.00
1641	Sr Systems Administrator	4.00	2919	Animal Protection Ops Mgr	1.00
1642	Sr Tech Support Specialist	6.00	2920	Animal Protection Director	1.00
1644	Systems Administrator	3.00			35.00
1645	Database Administrator	1.00			

AUTHORIZED POSITIONS (as of 1-1-2015)

Utilities

1001	Office Technician 2	2.00
1002	Staff Assistant 2	2.00
1004	Staff Assistant 3	1.00
1012	Admin. Specialist 2	4.00
1025	Program Specialist	1.00
1258	Util Billing Admin Svcs Mgr	1.00
1656	GIS Specialist	3.00
2100	Utilities Account Analyst	1.00
2124	Water Resources Specialist	3.00
2305	Engineering Technician 2	6.00
2307	Engineering Technician 3	6.00
2310	Land Development Coord	1.00
2316	Land Use Info Sys Coordinator	1.00
2321	Wastewtr Collect Sys Spec 3	9.00
2323	Wastewater Collect Sys Supv	2.00
2324	Wastewtr Collect Sys Spec 1	4.00
2325	Wastewtr Collect Sys Spec 2	3.00
2326	Project Manager	1.00
2328	Wastewater Oper Sec Mgr	1.00
2331	Engineer 1	1.00
2332	Engineer 2	4.00
2333	Water Resources Manager	1.00
2334	Regional Solid Waste Manager	1.00
2335	Engineer 3	1.00
2339	Utilities Director	1.00
2340	Water Reclamation Manager	1.00
2347	Customer Accounting Spec 2	6.00
2348	Customer Accounting Spec 3	1.70
		69.70

Veteran Services

1001	Office Assistant 4	1.00
1002	Staff Assistant 2	1.00
3403	Veteran Services Officer	2.50
3405	Veteran Services Director	1.00
		5.50

Other Funds Total 970.10

All Funds Total 2,016.20

APPROPRIATION - A legal authorization granted by the Board of County Commissioners to make expenditure for a specific purpose. An appropriation is limited in amount and time as to when it may be expended.

ASSESSED VALUE - A valuation set upon real estate or other property by a government as a basis for levying taxes.

BOND - A written promise to pay a specific sum of money at a specified future date along with periodic interest paid at a specified percentage of the principle. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET - A plan of financial operation with an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

CAPITAL - Real and personal property which cost \$500 or more and which is intended to be kept or used for more than one year. Fixed assets/capital includes land, improvements, building, and furnishing, fixtures, equipment, machinery, vehicles and tools.

CAPITAL PROJECT FUNDS - A capital project fund accounts for financial resources which are designated for the acquisition or construction of general government capital improvements.

COST ALLOCATION - Allocation of central service expenditures provided by the general fund to other funds. (i.e., accounting services, budgeting, and payroll.)

DEBT SERVICE - Expenditures for principal and interest payments on loans, notes, and bonds.

DEBT SERVICE FUNDS - A debt service fund accounts for the accumulation of resources to pay principal, interest and related costs on certain general long-term bonded debt.

ENTERPRISE FUNDS - An enterprise fund accounts for operations that provide goods or services to the general public. They are supported primarily through user charges (i.e., Golf Course Fund.)

FIDUCIARY FUNDS - A fiduciary fund accounts for assets held by the county on behalf of individuals, private organizations, other governments or funds. (i.e., Newman Lake Flood Control Fund.)

F.T.E (Full Time Equivalent) - The number of positions authorized by the Board of County Commissioners, by resolution that equal a full-time position. (i.e., two half-time positions equal one full-time position.)

FUND - A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

FUND BALANCE - The fund equity of a governmental fund. Carry-over funds due to actual revenues exceeding budgeted revenue and / or actual expenditures are less than budgeted expenditures. There are three types of Fund Balance: Undesignated Unreserved, Designated Unreserved (DUF) and Designated Reserved (Reserve).

GENERAL FUND - This fund is the general operating fund of the county. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS (G.O. Bonds) - Bonds which the tax base of the county secures.

GRANTS - External contributions or gifts of cash or other assets, expended for a specific purpose.

INTERNAL SERVICE FUNDS - An internal service fund accounts for the operation that provides goods or service to other departments or fund of the county or to other governmental units on a cost reimbursement bases. (i.e., Printing and Duplicating Fund.)

MAINTENANCE AND OPERATION (M & O) - The day-to-day maintenance and operating costs of a municipality. These might include office supplies, or utilities.

RESERVE - An account used to indicate that a portion of fund equity is legally restricted for a specific purpose. Also called Designated Reserved Fund Balance.

SPECIAL REVENUE FUNDS - A special revenue fund accounts for revenues derived from specific taxes, grants, or other sources, which are designated to finance particular activities of the county. (i.e., County Road Fund)