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# SPOKANE COUNTY



*Spokane County*  
*2008 Annual Budget*  
*January 1, 2008 – December 31, 2008*



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## Elected Officials

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Assessor ..... Ralph Baker

Auditor ..... Vicky M. Dalton

Clerk ..... Thomas R. Fallquist

Commissioner

District #1 ..... Todd Mielke

District #2 ..... Mark Richard

District #3 ..... Bonnie Mager

District Court

Department #1 ..... Hon. Vance W. Peterson

Department #2 ..... Hon. Sara B. Derr

Department #3 ..... Hon. John O. Cooney

Department #4 ..... Hon. Patti Connolly-Walker

Department #5 ..... Hon. Gregory J. Tripp

Department #6 ..... Hon. Debra Hayes

Department #7 ..... Hon. Donna Wilson

Department #8 ..... Hon. Annette Plese

Department #9 ..... Hon. Richard B. White

Prosecuting Attorney ..... Steve Tucker

Sheriff ..... Ozzie D. Knezovich

Superior Court

Department #1 ..... Hon. Robert D. Austin

Department #2 ..... Hon. Neal Q. Rielly

Department #3 ..... Hon. Tari S. Eitzen

Department #4 ..... Hon. Kathleen M. O'Connor

Department #5 ..... Hon. Michael P. Price

Department #6 ..... Hon. Salvatore (Sam) F. Cozza

Department #7 ..... Hon. Maryann C. Moreno

Department #8 ..... Hon. Harold D. Clarke III

Department #9 ..... Hon. Jerome J. Leveque

Department #10 ..... Hon. Linda G. Tompkins

Department #11 ..... Hon. Gregory D. Sypolt

Department #12 ..... Hon. Ellen Kalama Clark

Treasurer ..... D. E. "Skip" Chilberg

## Department Heads

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Chief Executive Officer .....	Marshall R. Farnell
County Operations Director .....	Gerry Gemmill
911 Communications .....	Lorlee Mizell
Board of Equalization .....	Linda Kovick
Boundary Review .....	Susan Winchell
Buildings .....	Jim Manson
Civil Service .....	Nancy Paladino
Communications .....	Chuck Chisholm
Community Development .....	Christine Barada
Community Services .....	Christine Barada
Cooperative Extension .....	Ed Adams
County Road .....	Bob Brueggeman
Counsel for the Defense .....	Dick Sanger
District Court .....	Frank Neeri
Emergency Management .....	Thomas Mattern
Facilities .....	Ron Oscarson
Geiger Corrections .....	John McGrath
Hearing Examiner .....	Michael Dempsey
Human Resources .....	Cathy Malzahn
Information Systems .....	William Fiedler
Interstate Fair .....	Richard Hartzell
Jail .....	Jerry Brady
Juvenile .....	Bonnie Bush
Medical Examiner .....	Sally Aiken, MD
Parks & Recreation .....	Doug Chase
Pre-Trial Services .....	Cheryl Tofsrud
Public Defender .....	John Rodgers
Purchasing .....	Bela Kovacs
Risk Management .....	Steve Bartel
SCRAPS .....	Nancy Hill
Superior Court .....	Ron Miles
Utilities .....	Bruce Rawls
Veteran Services .....	Frank Thompson

## About the Funds

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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.

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 Sheriff, Prosecutor, Auditor, Treasurer, Assessor and Parks. The General Fund is primarily supported by property tax and retail sales tax.

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 County Road Fund. Here, gas taxes, and Federal and State grants are specified for new road construction and maintenance of existing roads.

The resources for and payment of general long-term debt is accounted for in a **DEBT SERVICE FUND**.

**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. Currently, Spokane County has only two Capital Projects Funds, one for Campus Improvements and the other for Park Improvements.

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** 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 Equipment Rental and Revolving Fund, which sells equipment and materials primarily to the County Road Fund.

**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.

# All Funds Budget

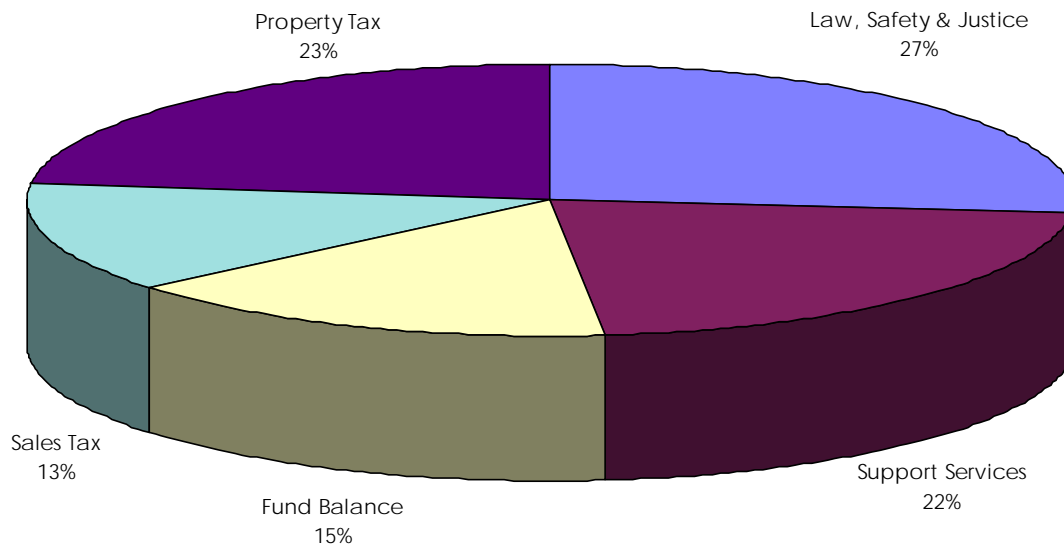
		Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Fund:		27,188,653	150,084,762	59,923,344	3,279,756
	Reserved Fund Balance				14,070,315
Special Revenue:	911 Communication	5,567,861	3,969,066	6,613,445	2,923,482
	Auditor's O & M	774,610	517,000	901,903	389,707
	Clerk LFO	205,000	278,500	355,580	127,920
	Community Development	450,000	2,263,756	2,195,801	517,955
	Commute Trip Reduction	912,306	283,084	378,789	816,601
	Conservation Futures	4,505,727	1,589,580	3,378,204	2,717,103
	County Road	1,690,000	60,249,000	58,770,916	3,168,084
	Development Disability	431,564	7,324,291	7,396,283	359,572
	District Court Probation	1,769,636	1,277,447	1,732,680	1,314,403
	Dispute Resolution	-	132,568	132,568	-
	DV Advocacy	27,152	13,300	40,452	-
	Historical Preservation	381,313	145,000	400,000	126,313
	Homelessness Prevention	1,436,510	1,500,000	2,448,410	488,100
	Hotel/Motel Tax	191,915	440,774	545,340	87,349
	Housing Trust	1,900,000	900,000	1,675,000	1,125,000
	Mental Health	9,596,354	52,768,031	52,313,791	10,050,594
	Real Estate Excise Tax #1	537,351	1,500,000	1,933,763	103,588
	Real Estate Excise Tax #2	1,872,260	1,500,000	2,024,060	1,348,200
	Recreation	78,736	358,915	405,136	32,515
	Retail Car Rental Tax	241,868	442,115	384,305	299,678
	RID Administrative	115,020	29,250	49,338	94,932
	RSN	521,394	541,183	529,807	532,770
	Substance Abuse	12,964	6,503,647	6,494,647	21,964
	Tourism Promotion Area	626,397	1,562,661	2,189,058	-
	Treasurer REET Tech	173,932	54,500	228,432	-
	Trial Court Improvement	-	95,000	95,000	-
	Veterans Services	314,242	628,165	661,165	281,242
	Victim/Witness Program	253,061	333,535	396,594	190,002
Debt Service:	Tax Increment Financing #1	-	99,725	99,725	-
	Tax Increment Financing #2	-	83,000	83,000	-
	Tax Increment Financing #3	-	101,950	101,950	-
Construction:	Campus Improvements	-	5,148,365	5,148,365	-
Enterprise:	Aquifer Protection Area	10,773,095	3,745,000	5,911,757	8,606,338
	Building And Planning	3,038,591	4,579,984	6,158,184	1,460,391
	Geiger Corrections	-	14,605,011	14,491,611	113,400
	General Facilities Charge	9,191,869	3,644,446	6,654,769	6,181,546
	Golf Course	6,037,001	2,439,280	2,324,614	6,151,667
	Interstate Fair	507,340	4,613,246	5,080,562	40,024
	Landfill Closure	12,330,269	628,000	1,121,422	11,836,847
	Sewer Construction	16,020,790	26,599,742	29,457,301	13,163,231
	Sewer Operations	21,114,266	33,524,806	33,635,892	21,003,180
	Stormwater Utility	4,227,815	1,846,000	4,761,586	1,312,229
	Wastewater Treatment Plant	4,554,709	11,063,000	5,793,342	9,824,367
Internal Service:	Dental	2,167,014	2,563,080	2,795,449	1,934,645
	ER & R	2,000,000	10,500,000	10,680,596	1,819,404
	Information Systems	2,792,538	6,916,399	7,455,651	2,253,286
	Liability	11,968,522	3,877,730	6,618,146	9,228,106
	Medical	8,633,969	11,857,657	12,972,167	7,519,459
	Public Works	257,613	503,787	626,172	135,228
	Unemployment	1,159,641	248,728	338,894	1,069,475
	Worker's Comp	4,320,932	2,353,927	2,711,262	3,963,597
Less: Interfund Transfers			(85,538,289)	(85,538,289)	
		182,871,800	363,289,704	394,077,939	152,083,565



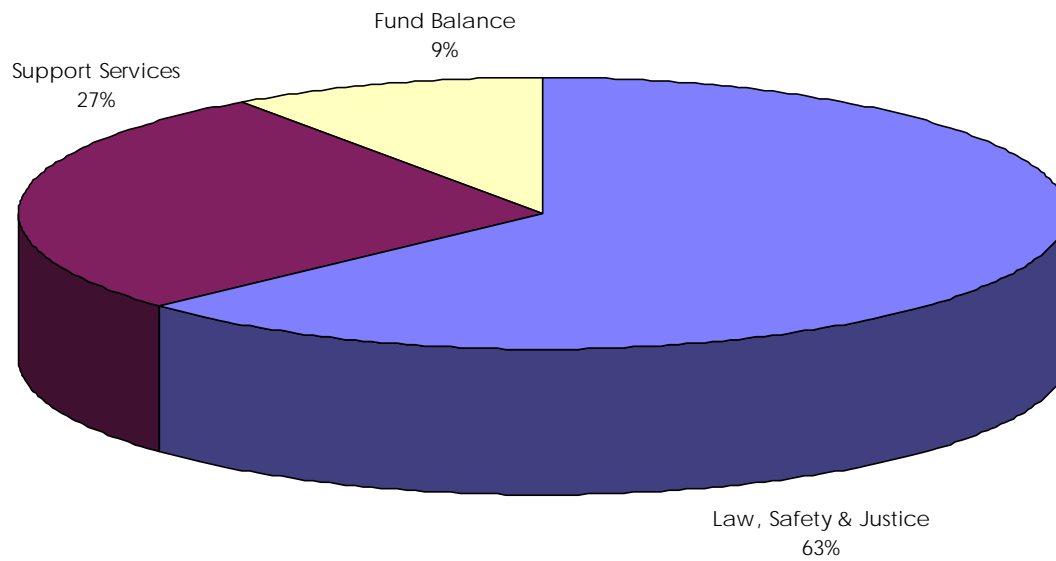
## General Fund Budget

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Revenue \$177,273,415



Expenditure \$177,273,415



# General Fund Budget

		Revenue	Expenditure
Law, Safety and Justice	Civil Service	9,000	147,867
	Clerk	2,511,108	2,728,956
	Communications	301,000	567,445
	Counsel For Defense	-	915,515
	Courthouse Security	-	724,979
	District Court	6,239,909	5,825,153
	Emergency Management	1,102,895	1,119,002
	Geiger Confinement	-	8,196,215
	Jail	5,924,935	19,539,437
	Juvenile	3,827,600	9,732,726
	Martin Hall	-	228,125
	Medical Examiner	363,000	1,370,163
	Pre-Trial Services	43,220	418,533
	Probation	-	270,592
	Prosecutor	3,305,103	10,556,942
	Public Defender	2,609,769	8,185,782
	SCOPE	-	228,237
	SCRAPS	1,303,463	1,375,634
	Sheriff	17,633,768	33,228,727
	Superior Court	1,499,137	6,639,487
	Law, Safety & Justice Subtotal	46,673,907	111,999,517
Support Services	Administrative Services	93,216,308	13,895,349
	Assessor	4,150	3,578,679
	Auditor	5,231,611	5,058,651
	Ballpark	126,540	126,540
	Board of Equalization	-	164,948
	Boundary Review Board	700	243,203
	Commissioners	3,050	704,332
	Coop Extension	178,799	565,403
	Debt Service	723,629	1,073,416
	Economic Development	106,057	106,057
	Facilities	131,200	5,124,041
	Health District	-	2,964,813
	Hearing Examiner	179,026	179,026
	Human Resources	625	879,078
	Information Systems	-	5,365,524
	Liability Insurance	-	2,310,008
	Parks	430,750	2,155,873
	Purchasing	526,410	1,175,654
	State Examiners	-	290,000
	Treasurer	2,552,000	1,963,232
	Support Services Subtotal	103,410,855	47,923,827
	Fund Balance	27,188,653	3,279,756
	Reserved Fund Balance	-	14,070,315
	Total General Fund Budget	177,273,415	177,273,415

## General Fund Personnel \*

<u>Department</u>	2002	2003	2004	2005	2006	2007	2008
Civil Service	2	2	2	2.75	2.75	2.75	3
Clerk	49	48	50	52	52	55	56
Communications	5	5	5	8	7	7	8
Counsel for the Defense	9	9	11	11	11	11	11
Courthouse Security	1	1	1	1	1	1	1
District Court	74	74	75	76.5	76.5	80.5	82.5
Emergency Management	4	4	4	4	7	8	6
Jail	202	206	203	207	219	222	224
Juvenile	110	106.5	104.5	105.0	104.5	102.5	109.1
Law & Justice	1	-	-	-	-	-	-
Medical Examiner	8	10	10	10	10	10	10
Pre-Trial Services	5.5	6.5	6.3	6.8	6.55	7.05	7.5
Probation	9	10	11	13	16	21	21
Prosecuting Attorney	130.52	134.37	134.67	137.45	137.45	137.05	138.05
Public Defender	66	67	68	70	72	87	89
SCRAPS	13.5	13.5	16.5	16.5	17.5	17	17
Sheriff	280.78	281.78	292.78	292	298	298	303
Superior Court	56	57	58	58	59	59	59
Total Law, Safety & Justice	1,026.3	1,035.65	1,052.75	1,071.00	1,097.25	1,125.85	1,145.15
Administrative Services	3	3	3	3	5	5	6
Assessor	57	57	57	56	55	55	55
Auditor	52	50	50	49	50	50	50.5
Board of Equalization	2	2	2	2	2	2	2
Boundary Review	2.2	2.2	2.2	2.2	2.6	2.6	2.6
Commissioners	10	8	8	9	8	8	9
Cooperative Extension	6.9	7.1	6	6	6	5.6	4.6
Economic Development	-	-	-	-	-	2	1
Facilities Maintenance	30	30	28	27	27	27	27
Hearing Examiner	2	2	2	2	2	2	2
Human Resources	11.65	11.65	11.35	11.55	10.55	12	12.8
Long Range Planning	15	14	-	-	-	-	-
Parks & Recreation	22.25	22.75	21.25	14.60	14.4	18	18
Purchasing	8.5	8	8	9	9	9.6	9.6
Treasurer	28	28	27	27	27	29	29
Total Support Services	250.50	245.70	225.60	218.35	218.55	227.8	229.1
General Fund Total	1,276.80	1,281.35	1,278.35	1,289.35	1,315.8	1,353.65	1,374.25

\* Full Time Equivalents

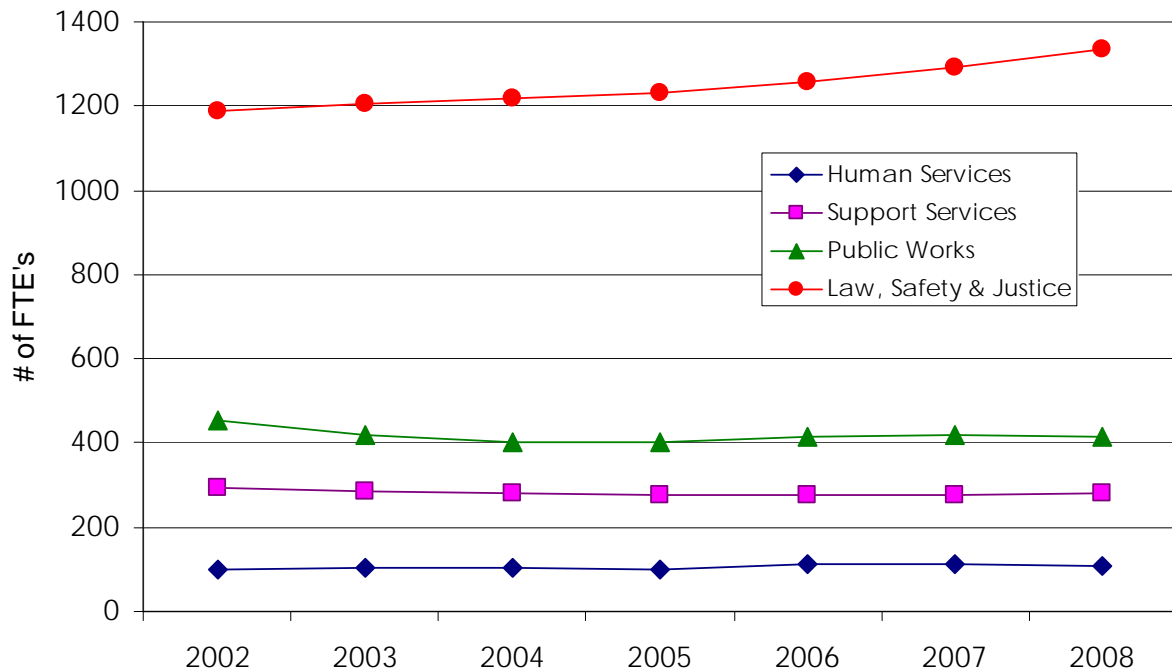
## Other Funds Personnel \*

<u>Fund</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
911 Communications	49.25	49.35	52.7	43.60	43.60	43.6	43.6
Auditor's O & M	5	5	5	5	5	5	5
Buildings	46	39	44	45	55	58	58
Community Development	7	6	7	7	7	7	7
Community Services	35.6	37.6	39.6	40.6	48.6	43.6	43.6
Commute Trip Reduction	1.35	1.35	1.35	1.35	1.45	-	-
Conservation Futures	-	-	-	0.30	2.7	-	-
County Road	271	250	263	261.6	263.6	264.6	258.6
Current Planning	19	16	-	-	-	-	-
Equipment Rental	30	30	30	30	30	30	30
Geiger Corrections	108	113	111	111	114	118	141
Golf Course Operations	11.75	11.75	11.75	11.75	10.75	12	12
Information Systems	54	53	53	56	57	56	58
Interstate Fair	13	13.5	13.5	14.5	16.5	18.5	18.5
Pet License Outreach	4	4	-	-	-	-	-
Printing Shop	7	6	5	-	-	-	-
Public Works Administration	3	4	4	4	5	4	4
Recreation	1	1	1	1.15	1.15	-	-
Risk Management	15	15.6	15.6	15	14	13.6	13.6
Treasurer's O & M	2	2	2	2	2	-	-
Treasurer's Investment	1	1	1	1	1	-	-
Utilities	69	66	62	60.7	60.7	62.7	657
Veteran Services	4	4	4	4	4	4	4
Victim-Witness	2.8	2.95	2.95	4.15	4.15	3.55	3.55
<i>Other Funds Total</i>	<u>759.75</u>	<u>732.10</u>	<u>729.45</u>	<u>719.70</u>	<u>747.2</u>	<u>744.15</u>	<u>766.15</u>
<i>Grand Total All Funds</i>	<u><u>2,036.55</u></u>	<u><u>2,013.45</u></u>	<u><u>2,007.80</u></u>	<u><u>2,009.05</u></u>	<u><u>2,063.0</u></u>	<u><u>2,097.8</u></u>	<u><u>2,140.40</u></u>

\* Full Time Equivalents

# All County Personnel Graph

Authorized Personnel



	2002	2003	2004	2005	2006	2007	2008
Human Services	101.50	103.70	104.10	99.90	111.10	110.70	108.70
Support Services	291.70	285.80	281.30	278.10	278.60	276.80	282.10
Public Works	453.00	419.00	403.00	401.30	414.30	419.30	416.30
Law, Safety & Justice	1190.35	1204.95	1219.40	1229.75	1259.00	1291.00	1333.30
Total	2036.55	2013.45	2007.80	2009.05	2063.00	2097.80	2140.40

## Administrative Services

This department accounts for activities of the Budget Office, 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.

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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	16,552,995	26,849,367
Charges for Goods/Services	1,000	1,000
Intergovernmental Revenue	3,550,352	3,784,000
Licenses & Fees	570,000	700,000
Miscellaneous Revenue	798,997	896,868
Other Financing Sources	2,993,819	3,520,965
Taxes	79,072,965	84,652,761
<b>Total Department Revenue:</b>	<b>103,540,128</b>	<b>120,404,961</b>
<b>Expenses</b>		
Fund Balance	13,854,112	17,350,071
Unclassified	1,546,599	520,634
Salary & Wages	587,214	6,249,379
Employee Benefits	436,589	482,167
Supplies & Services	1,642,432	2,117,265
Governmental Transfer/Services	403,840	4,423,166
Debt Services	52,738	52,738
Capital	0	50,000
<b>Total Department Expenses:</b>	<b>18,523,524</b>	<b>31,245,420</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	103,040,128	119,904,961
Grants-Fiscal Year	500,000	500,000
<b>Total Department Revenue:</b>	<b>103,540,128</b>	<b>120,404,961</b>
<b>Expenses</b>		
Administrative Services	353,982	520,790
General	17,485,095	30,015,692
Grants-Fiscal Year	500,000	500,000
Labor Relations	184,447	208,938
<b>Total Department Expense:</b>	<b>18,523,524</b>	<b>31,245,420</b>

## Assessor

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Our mission is to maintain a property assessment and revaluation program that complies with the laws of Washington and to provide courteous professional service.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	6,000	4,150
Intergovernmental Revenue	7,000	0
<b>Total Department Revenue:</b>	<b>13,000</b>	<b>4,150</b>
<b>Expenses</b>		
Salary & Wages	2,271,884	2,300,923
Employee Benefits	1,070,080	1,048,740
Supplies & Services	191,005	229,016
<b>Total Department Expenses:</b>	<b>3,532,969</b>	<b>3,578,679</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	13,000	4,150
<b>Total Department Revenue:</b>	<b>13,000</b>	<b>4,150</b>
<b>Expenses</b>		
Administration	3,532,969	3,578,679
<b>Total Department Expense:</b>	<b>3,532,969</b>	<b>3,578,679</b>

## Auditor

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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 and processing of passport applications.

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	4,957,500	5,109,766
Intergovernmental Revenue	94,228	98,230
Licenses & Fees	19,125	21,300
Miscellaneous Revenue	1,000	500
Other Financing Sources	0	1,815
<b>Total Department Revenue:</b>	<b>5,071,853</b>	<b>5,231,611</b>
<b>Expenses</b>		
Salary & Wages	2,320,207	2,529,581
Employee Benefits	844,341	884,505
Supplies & Services	1,317,318	1,583,135
Capital	21,413	61,430
<b>Total Department Expenses:</b>	<b>4,503,279</b>	<b>5,058,651</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Auto License	2,480,000	2,640,000
Civil Commitment	1,815	1,815
Elections	1,256,000	1,107,766
Financial Services	27,500	1,000
HAVA 07	40,413	98,230
Recording	1,266,125	1,382,800
<b>Total Department Revenue:</b>	<b>5,071,853</b>	<b>5,231,611</b>
<b>Expenses</b>		
Administration	157,457	171,148
Auto License	612,099	612,706
Elections	1,805,078	2,203,615
Financial Services	1,487,440	1,562,029
HAVA 07	40,413	98,230
Recording	400,792	410,923
<b>Total Department Expense:</b>	<b>4,503,279</b>	<b>5,058,651</b>



## Ballpark

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Miscellaneous Revenue	20,800	20,800
Other Financing Sources	105,509	105,740
<b>Total Department Revenue:</b>	<b>126,309</b>	<b>126,540</b>
<b>Expenses</b>		
Supplies & Services	121,039	121,270
Governmental Transfer/Services	5,270	5,270
<b>Total Department Expenses:</b>	<b>126,309</b>	<b>126,540</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Ballpark	126,309	126,540
<b>Total Department Revenue:</b>	<b>126,309</b>	<b>126,540</b>
<b>Expenses</b>		
Ballpark	126,309	126,540
<b>Total Department Expense:</b>	<b>126,309</b>	<b>126,540</b>

## Board of Equalization

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The Spokane County Board of Equalization serves as a statutory board functioning as a "quasi judicial body" and is governed by the State Department of Revenue as supported by RCW 84.08.010, RCW 84.08.020, 84.08.060 and 84.08.120 (giving authority over boards to the Department of Revenue). The Board is independent of the Assessor's Office. The Board Office and staff are under the direction of the Board as supported by RCW 84.48.028. The Board is responsible for assuring that all "real" and "personal" property is entered on the County's assessment roll at "fair value" as supported by RCW 84.48.010. Staff addresses taxpayer complaints and inquiries, assists parties involving assessment disputes including filing process/procedures, and consults with effected parties when applicable. Staff also coordinates mediation when appropriate and handles all other duties applicable to the 'appeal process'. The taxpayer disputing the assessment valuation and/or ruling placed on their property by the County Assessor, may file a diversity of petitions as supported by WAC 458-14-015. If resolve does not occur, The Board of Equalization conducts hearings addressing such disputes by determining valuation including decisions on rulings as supported by WAC 458-14-046 and WAC 458-14-076. Local Board decisions may be appealed to the State Board of Tax Appeals (WAC 458-14-116; WAC 458-14-170). Boards' have additional authority and power to "equalize" properties throughout the County as supported by RCW 84.48.010 and WAC 458-14-046 and to reconvene current assessment year as supported by WAC 458-14-127.

### ***Adopted Budget:***

#### **Expenses**

Salary & Wages	96,891	103,624
Employee Benefits	31,276	32,710
Supplies & Services	28,614	28,614
<b>Total Department Expenses:</b>	<b>156,781</b>	<b>164,948</b>

### ***Program Budgets:***

#### **Expenses**

General	156,781	164,948
<b>Total Department Expense:</b>	<b>156,781</b>	<b>164,948</b>

## Boundary Review Board

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The mission of the Boundary Review Board Office is to serve the public and support the Boundary Review Board by providing information, dispute resolution, and assistance to cities, towns, special purpose districts, land developers, property owners, and neighborhood residents for annexations, incorporations, the extension of water or sewer service areas and related proposals. In addition, the Office serves as the repository for maps, boundary files, and legal descriptions for municipalities and special purpose districts and provides county departments and outside agencies with information as requested.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	700	700
<b>Total Department Revenue:</b>	700	700

### **Expenses**

Salary & Wages	135,189	150,363
Employee Benefits	59,510	61,937
Supplies & Services	30,903	30,903
<b>Total Department Expenses:</b>	225,602	243,203

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Boundary Review	700	700
<b>Total Department Revenue:</b>	700	700

### **Expenses**

Boundary Review	225,602	243,203
<b>Total Department Expense:</b>	225,602	243,203

## Civil Service

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	10,000	9,000
<b>Total Department Revenue:</b>	<b>10,000</b>	<b>9,000</b>
<b>Expenses</b>		
Salary & Wages	112,842	93,943
Employee Benefits	43,776	46,197
Supplies & Services	6,328	7,727
<b>Total Department Expenses:</b>	<b>162,946</b>	<b>147,867</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	10,000	9,000
<b>Total Department Revenue:</b>	<b>10,000</b>	<b>9,000</b>
<b>Expenses</b>		
General	162,946	147,867
<b>Total Department Expense:</b>	<b>162,946</b>	<b>147,867</b>

## Clerk

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, 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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	1,199,329	1,317,170
Fines & Forfeits	385,012	449,860
Intergovernmental Revenue	393,957	536,848
Miscellaneous Revenue	201,390	207,200
Non Revenues	65	30
<b>Total Department Revenue:</b>	<b>2,179,753</b>	<b>2,511,108</b>
<b>Expenses</b>		
Salary & Wages	1,660,303	1,763,014
Employee Benefits	750,917	803,544
Supplies & Services	130,593	162,398
<b>Total Department Expenses:</b>	<b>2,541,813</b>	<b>2,728,956</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	1,785,796	1,974,260
BECCA 07	39,737	158,628
Child Support Enforcement	304,000	324,000
Child Support Enforcement	50,000	54,000
Civil Commitment	220	220
<b>Total Department Revenue:</b>	<b>2,179,753</b>	<b>2,511,108</b>
<b>Expenses</b>		
Administration	2,201,493	2,258,738
BECCA 07	39,737	158,628
Civil Commitment	41,066	41,203
Juvenile Division	259,517	270,387
<b>Total Department Expense:</b>	<b>2,541,813</b>	<b>2,728,956</b>

## Commissioners

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	700	850
Miscellaneous Revenue	1,700	2,200
<b>Total Department Revenue:</b>	<b>2,400</b>	<b>3,050</b>

<b>Expenses</b>		
Salary & Wages	485,088	479,456
Employee Benefits	178,619	184,086
Supplies & Services	28,651	40,660
Governmental Transfer/Services	0	130
<b>Total Department Expenses:</b>	<b>692,358</b>	<b>704,332</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	2,400	3,050
<b>Total Department Revenue:</b>	<b>2,400</b>	<b>3,050</b>

<b>Expenses</b>		
General	692,358	704,332
<b>Total Department Expense:</b>	<b>692,358</b>	<b>704,332</b>

## Communications

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The Communications Department is dedicated to identifying and meeting the needs of Spokane County departments and agencies, as well as requests from other government entities. Providing reliable communications, security, microwaves, and county-wide paging systems, as well as mountain-top repeater sites form the base of a full spectrum communication system to anticipate and meet the needs of the future.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	115,420	123,000
Intergovernmental Revenue	145,400	178,000
<b>Total Department Revenue:</b>	<b>260,820</b>	<b>301,000</b>
<b>Expenses</b>		
Salary & Wages	278,663	319,689
Employee Benefits	126,609	153,804
Supplies & Services	88,005	93,952
<b>Total Department Expenses:</b>	<b>493,277</b>	<b>567,445</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	260,820	301,000
<b>Total Department Revenue:</b>	<b>260,820</b>	<b>301,000</b>
<b>Expenses</b>		
General	379,425	446,730
Radio Infrastructure	113,852	120,715
<b>Total Department Expense:</b>	<b>493,277</b>	<b>567,445</b>

## Cooperative Extension

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Spokane County Extension is a public education agency funded by Spokane County, Washington State University and the United States Department of Agriculture. Extension educators work with each other and countless volunteers to educate citizens in the following foundation areas: 4-H Youth Development - guides children and youth to become productive citizens and leaders; Family Education - strengthens families through improved parenting skills, nutrition, and financial management; Master Gardener - Horticulture - teaches environmentally sound practices to home owners, small acreage land farmers and landscape professionals; Food \$ense - teaches human nutrition skills to limited resource families; Agriculture & Natural Resource Education - teaches agriculture producers economically and agronomically sound practices.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	62,800	57,134
Miscellaneous Revenue	19,079	46,600
Other Financing Sources	57,920	75,065
<b>Total Department Revenue:</b>	<b>139,799</b>	<b>178,799</b>
<b>Expenses</b>		
Salary & Wages	159,644	174,306
Employee Benefits	67,937	69,988
Supplies & Services	107,980	140,230
Governmental Transfer/Services	175,679	180,879
<b>Total Department Expenses:</b>	<b>511,240</b>	<b>565,403</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
CHEF	0	12,450
County Prevention	0	16,500
Education	25,379	25,379
Equine	57,920	58,565
Horticulture	40,000	49,405
Program Leadership	16,500	16,500
<b>Total Department Revenue:</b>	<b>139,799</b>	<b>178,799</b>
<b>Expenses</b>		
CHEF	0	12,450
County Prevention	0	16,500
Education	25,379	25,379
Equine	57,920	58,565
Horticulture	40,000	49,405
Program Leadership	387,941	403,104
<b>Total Department Expense:</b>	<b>511,240</b>	<b>565,403</b>



## Counsel For Defense

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The mission of Counsel for Defense is to provide zealous and effective professional representation of a clients appointed to the office, 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**

Salary & Wages	623,947	636,588
Employee Benefits	185,293	201,807
Supplies & Services	77,120	77,120
<b>Total Department Expenses:</b>	<b>886,360</b>	<b>915,515</b>

### ***Program Budgets:***

#### **Expenses**

General	886,360	915,515
<b>Total Department Expense:</b>	<b>886,360</b>	<b>915,515</b>

## Courthouse Security

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The mission statement has not changed. 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:***

#### **Expenses**

Salary & Wages	67,719	65,893
Employee Benefits	25,258	21,943
Supplies & Services	515,709	637,143
<b>Total Department Expenses:</b>	<b>608,686</b>	<b>724,979</b>

### ***Program Budgets:***

#### **Expenses**

General	608,686	724,979
<b>Total Department Expense:</b>	<b>608,686</b>	<b>724,979</b>

## Data Processing

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

### ***Adopted Budget:***

#### **Expenses**

Supplies & Services	4,908,082	5,365,524
<b>Total Department Expenses:</b>	<b>4,908,082</b>	<b>5,365,524</b>

### ***Program Budgets:***

#### **Expenses**

DPS	4,908,082	5,365,524
<b>Total Department Expense:</b>	<b>4,908,082</b>	<b>5,365,524</b>

## Debt Service

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Miscellaneous Revenue	101,959	102,539
Other Financing Sources	5,782,223	621,090
<b>Total Department Revenue:</b>	<b>5,884,182</b>	<b>723,629</b>
<b>Expenses</b>		
Debt Services	6,232,977	1,073,416
<b>Total Department Expenses:</b>	<b>6,232,977</b>	<b>1,073,416</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General Debt Service	5,884,182	723,629
<b>Total Department Revenue:</b>	<b>5,884,182</b>	<b>723,629</b>
<b>Expenses</b>		
07 LTGO & Refunding	0	49,800
2002 Refunding	163,460	36,165
2003 Series A	960,257	0
2003 Series B	747,500	751,751
2004 Series A Sewer Rfd/Constr	880,132	0
2004 Series B Sewer Rfd	196,650	0
96 Martin Hall	92,647	0
98 LTGO County Road	171,975	0
98 LTGO Fairgrounds	198,110	147,540
98 LTGO Hangman	73,170	0
98 LTGO Sewer ULID	790,798	0
99 Sewer Construction LTGO	1,040,553	0
Martin Hall Refunding 2005	0	88,160
Series 2003C	917,725	0
<b>Total Department Expense:</b>	<b>6,232,977</b>	<b>1,073,416</b>

## District Court

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	597,279	554,830
Fines & Forfeits	3,219,717	3,165,383
Intergovernmental Revenue	2,064,030	2,083,576
Miscellaneous Revenue	57,566	74,101
Other Financing Sources	469,325	362,019
<b>Total Department Revenue:</b>	<b>6,407,917</b>	<b>6,239,909</b>
<b>Expenses</b>		
Salary & Wages	4,051,787	4,097,308
Employee Benefits	1,364,056	1,402,857
Supplies & Services	327,783	299,488
Capital	0	25,500
<b>Total Department Expenses:</b>	<b>5,743,626</b>	<b>5,825,153</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Clerk	5,938,592	5,869,990
Mental Health Court	469,325	362,019
Strategic Planning	0	7,900
<b>Total Department Revenue:</b>	<b>6,407,917</b>	<b>6,239,909</b>
<b>Expenses</b>		
Clerk	2,460,537	2,431,463
Judicial Officers	1,985,460	2,127,098
Judicial Operations	828,304	896,673
Mental Health Court	469,325	362,019
Strategic Planning	0	7,900
<b>Total Department Expense:</b>	<b>5,743,626</b>	<b>5,825,153</b>

## Economic Development

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Continuously provide new opportunities for vocational and technical job growth by leveraging innovative public investment, policy and partnership strategies that support net new wealth industries throughout the Spokane regional economy.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Other Financing Sources	293,502	106,057
<b>Total Department Revenue:</b>	<b>293,502</b>	<b>106,057</b>
<b>Expenses</b>		
Salary & Wages	104,734	40,958
Employee Benefits	43,968	20,299
Supplies & Services	144,800	44,800
<b>Total Department Expenses:</b>	<b>293,502</b>	<b>106,057</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	293,502	106,057
<b>Total Department Revenue:</b>	<b>293,502</b>	<b>106,057</b>
<b>Expenses</b>		
General	293,502	106,057
<b>Total Department Expense:</b>	<b>293,502</b>	<b>106,057</b>

## Emergency Mgmt

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The mission of the Spokane City/County Department of Emergency Management is to coordinate and facilitate resources to minimize the impacts of major emergencies and disasters on people, property and the environment.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Intergovernmental Revenue	360,000	1,098,395
Miscellaneous Revenue	0	4,500
<b>Total Department Revenue:</b>	<b>360,000</b>	<b>1,102,895</b>
<b>Expenses</b>		
Salary & Wages	265,990	596,055
Employee Benefits	80,023	69,096
Supplies & Services	79,843	106,141
Governmental Transfer/Services	0	284,981
Capital	0	62,729
<b>Total Department Expenses:</b>	<b>425,856</b>	<b>1,119,002</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Boat Safety	100,000	0
General	260,000	330,000
Homeland Security 07	0	772,895
<b>Total Department Revenue:</b>	<b>360,000</b>	<b>1,102,895</b>
<b>Expenses</b>		
Boat Safety	100,000	0
General	325,856	346,107
Homeland Security 07	0	772,895
<b>Total Department Expense:</b>	<b>425,856</b>	<b>1,119,002</b>

## Facilities

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	166,828	130,000
Intergovernmental Revenue	40,000	0
Miscellaneous Revenue	1,000	1,200
<b>Total Department Revenue:</b>	<b>207,828</b>	<b>131,200</b>
<b>Expenses</b>		
Salary & Wages	1,318,009	1,330,461
Employee Benefits	520,555	526,228
Supplies & Services	3,090,357	3,212,905
Governmental Transfer/Services	5,500	6,000
Capital	0	48,447
<b>Total Department Expenses:</b>	<b>4,934,421</b>	<b>5,124,041</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Steam	120,000	80,000
Trades/Grounds	87,828	51,200
<b>Total Department Revenue:</b>	<b>207,828</b>	<b>131,200</b>
<b>Expenses</b>		
Design	99,479	109,587
Steam	2,206,013	2,324,563
Trades/Grounds	2,628,929	2,689,891
<b>Total Department Expense:</b>	<b>4,934,421</b>	<b>5,124,041</b>



## Geiger Confinement

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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**

Supplies & Services	7,561,010	8,196,215
<b>Total Department Expenses:</b>	<b>7,561,010</b>	<b>8,196,215</b>

### ***Program Budgets:***

#### **Expenses**

General	7,561,010	8,196,215
<b>Total Department Expense:</b>	<b>7,561,010</b>	<b>8,196,215</b>

## Health District

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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**

Governmental Transfer/Services	2,688,336	2,964,813
<b>Total Department Expenses:</b>	<b>2,688,336</b>	<b>2,964,813</b>

### ***Program Budgets:***

#### **Expenses**

Assessment	2,688,336	2,964,813
<b>Total Department Expense:</b>	<b>2,688,336</b>	<b>2,964,813</b>

## Hearing Examiner

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	1,200	1,500
Intergovernmental Revenue	45,000	52,526
Other Financing Sources	125,335	125,000
<b>Total Department Revenue:</b>	<b>171,535</b>	<b>179,026</b>
<b>Expenses</b>		
Salary & Wages	117,771	119,558
Employee Benefits	44,020	44,724
Supplies & Services	8,744	14,244
Governmental Transfer/Services	1,000	500
<b>Total Department Expenses:</b>	<b>171,535</b>	<b>179,026</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	171,535	179,026
<b>Total Department Revenue:</b>	<b>171,535</b>	<b>179,026</b>
<b>Expenses</b>		
General	171,535	179,026
<b>Total Department Expense:</b>	<b>171,535</b>	<b>179,026</b>

## Human Resources

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	60	125
Miscellaneous Revenue	250	500
<b>Total Department Revenue:</b>	<b>310</b>	<b>625</b>
<b>Expenses</b>		
Salary & Wages	434,166	438,735
Employee Benefits	154,423	157,522
Supplies & Services	98,571	282,821
<b>Total Department Expenses:</b>	<b>687,160</b>	<b>879,078</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Human Resources	310	625
<b>Total Department Revenue:</b>	<b>310</b>	<b>625</b>
<b>Expenses</b>		
Human Resources	626,804	818,722
Programs	60,356	60,356
<b>Total Department Expense:</b>	<b>687,160</b>	<b>879,078</b>

## Jail

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	35,187	0
Charges for Goods/Services	158,000	205,261
Intergovernmental Revenue	4,480,000	5,341,000
Miscellaneous Revenue	203,650	190,650
Other Financing Sources	0	188,024
<b>Total Department Revenue:</b>	<b>4,876,837</b>	<b>5,924,935</b>
<b>Expenses</b>		
Unclassified	0	141,024
Salary & Wages	11,930,744	12,051,969
Employee Benefits	4,541,584	4,714,160
Supplies & Services	2,408,700	2,478,134
Governmental Transfer/Services	10,200	10,000
Capital	25,784	144,150
<b>Total Department Expenses:</b>	<b>18,917,012</b>	<b>19,539,437</b>

**Program Budgets:**

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
07 Mental Health	0	47,000
Alien Assistance Program	0	30,000
Commissary	119,187	112,011
Custody Operations	4,499,000	5,325,250
Food Services	50,000	42,000
Inmate Sick Call	20,000	48,000
Inmate Welfare	148,650	148,650
Jail Grants	0	141,024
Transport-CO	40,000	31,000
<b>Total Department Revenue:</b>	<b>4,876,837</b>	<b>5,924,935</b>
<b>Expenses</b>		
07 Mental Health	0	47,000
Administration	2,138,045	2,156,681
Commissary	119,187	112,011
Custody Operations	11,546,552	11,624,582
Dental	145,000	147,490
Detention Facilities Team	0	189,403
Food Services	1,078,674	1,102,660
Inmate Sick Call	48,219	51,129
Inmate Welfare	148,650	148,650
Jail Grants	0	141,024
Medical Services	2,095,508	2,186,882
Transport-CO	1,597,177	1,631,925
<b>Total Department Expense:</b>	<b>18,917,012</b>	<b>19,539,437</b>

## Juvenile

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	86,595	74,078
Charges for Goods/Services	40,633	35,000
Intergovernmental Revenue	760,090	3,555,912
Licenses & Fees	30,000	40,000
Miscellaneous Revenue	12,750	48,412
Other Financing Sources	88,113	74,198
<b>Total Department Revenue:</b>	<b>1,018,181</b>	<b>3,827,600</b>
<b>Expenses</b>		
Unclassified	0	2,126,691
Salary & Wages	4,333,370	4,685,120
Employee Benefits	1,712,843	1,814,887
Supplies & Services	649,852	960,400
Capital	0	145,628
<b>Total Department Expenses:</b>	<b>6,696,065</b>	<b>9,732,726</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
07 Child Nutrition	0	36,594
07 Juv Det Alternatives	0	37,037
BECCA 07	98,944	415,986
CJS 07	242,863	0
Comm Svs MH 07	88,113	74,198
Community Juv Accountability	113,267	0
Confinement Services	65,000	58,178
Court Appointed Special Advoca	48,367	439,722
Detention	30,000	40,000
Detention Alternatives Project	41,833	44,370
Detention recycling	694	500
Drug Ct-Donations	151	75
Evidence Based 07	0	458,740
House Bill 3900 Impact 07	121,604	0
Inmate Welfare	31,000	25,000
JRA Housing 07	41,212	0
JRA Learning 07	52,000	14,269
Juvenile Grants	0	2,117,391
Option B 07	0	28,840
Trust	2,500	1,700
User Fees	40,633	35,000
<b>Total Department Revenue:</b>	<b>1,018,181</b>	<b>3,827,600</b>

**Expenses**

07 Child Nutrition	0	36,594
07 Juv Det Alternatives	0	37,037
Administration	314,878	326,404
BECCA 07	98,944	415,986
CJS 07	242,863	0
Comm Svs MH 07	88,113	74,198
Community Juv Accountability	113,267	0
Confinement Services	65,000	58,178
Court Appointed Special Advoca	48,367	439,722
Detention	3,422,912	3,612,066
Detention Alternatives Project	41,833	44,370
Detention recycling	694	500
Drug Ct-Donations	151	75
Evidence Based 07	0	458,740
House Bill 3900 Impact 07	121,604	0
Inmate Welfare	31,000	25,000
JAIBG 07	10,589	0
JAIBG 07	1,185	2,370
JRA Housing 07	41,212	0
JRA Learning 07	52,000	14,269
Juvenile Grants	0	2,117,391
Option B 07	0	28,840
Probation	1,958,320	2,004,286
Trust	2,500	1,700
User Fees	40,633	35,000
<b>Total Department Expense:</b>	<b>6,696,065</b>	<b>9,732,726</b>



## Liability Insurance

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

### ***Adopted Budget:***

#### **Expenses**

Supplies & Services	2,432,551	2,310,008
<b>Total Department Expenses:</b>	<b>2,432,551</b>	<b>2,310,008</b>

### ***Program Budgets:***

#### **Expenses**

Premium	2,432,551	2,310,008
<b>Total Department Expense:</b>	<b>2,432,551</b>	<b>2,310,008</b>

## Martin Hall

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In 1997, nine counties, Spokane, Adams, Asotin, Douglas, Ferry, Lincoln, Pend Oreille, Stevens and Whitman, entered into an interlocal agreement to renovate and operate Martin Hall as a detention and rehabilitation center of juvenile law offenders. Spokane County has contracted for five beds.

### ***Adopted Budget:***

#### **Expenses**

Supplies & Services	228,125	228,125
<b>Total Department Expenses:</b>	<b>228,125</b>	<b>228,125</b>

### ***Program Budgets:***

#### **Expenses**

Martin Hall	228,125	228,125
<b>Total Department Expense:</b>	<b>228,125</b>	<b>228,125</b>

## Medical Examiner

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A regional forensic medicine center striving for continued excellence in providing scientific, compassionate, and professional services in the investigation of unexpected death.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	3,000	3,000
Intergovernmental Revenue	355,000	360,000
<b>Total Department Revenue:</b>	<b>358,000</b>	<b>363,000</b>
<b>Expenses</b>		
Salary & Wages	812,134	859,971
Employee Benefits	223,448	230,700
Supplies & Services	243,492	264,492
Capital	0	15,000
<b>Total Department Expenses:</b>	<b>1,279,074</b>	<b>1,370,163</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	358,000	363,000
<b>Total Department Revenue:</b>	<b>358,000</b>	<b>363,000</b>
<b>Expenses</b>		
General	1,269,558	1,360,647
Indigent Burial	9,516	9,516
<b>Total Department Expense:</b>	<b>1,279,074</b>	<b>1,370,163</b>

## Parks

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To enhance the quality of life for residents of Spokane County by providing high quality parks, recreation, open space and cultural opportunities.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	185,860	313,750
Miscellaneous Revenue	60,906	117,000
<b>Total Department Revenue:</b>	<b>246,766</b>	<b>430,750</b>
<b>Expenses</b>		
Unclassified	50,000	50,000
Salary & Wages	863,954	990,671
Employee Benefits	347,275	352,495
Supplies & Services	414,158	496,589
Governmental Transfer/Services	24,224	25,668
Capital	12,172	240,450
<b>Total Department Expenses:</b>	<b>1,711,783</b>	<b>2,155,873</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	125,906	131,500
Northside Aquatic	120,860	137,500
Southside Aquatic	0	161,750
<b>Total Department Revenue:</b>	<b>246,766</b>	<b>430,750</b>
<b>Expenses</b>		
General	1,488,576	1,773,670
Northside Aquatic	135,125	140,564
Southside Aquatic	0	161,638
Stateline Park	88,082	80,001
<b>Total Department Expense:</b>	<b>1,711,783</b>	<b>2,155,873</b>

## Pre-Trial Services

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The Office of Pretrial Services assists the Spokane County Superior and District Courts by determining a persons eligibility for Public Defender Services and by interviewing and investigating in-custody felons for their initial appearances; thereby enabling the Court to ensure an accused their rights while effectively utilizing the citizens tax dollars and safe-guarding their well being.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Intergovernmental Revenue	49,175	43,220
<b>Total Department Revenue:</b>	<b>49,175</b>	<b>43,220</b>
<b>Expenses</b>		
Salary & Wages	274,669	289,471
Employee Benefits	109,714	110,398
Supplies & Services	17,464	18,664
<b>Total Department Expenses:</b>	<b>401,847</b>	<b>418,533</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	49,175	43,220
<b>Total Department Revenue:</b>	<b>49,175</b>	<b>43,220</b>
<b>Expenses</b>		
General	401,847	418,533
<b>Total Department Expense:</b>	<b>401,847</b>	<b>418,533</b>

## Probation

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	123,723	0
Charges for Goods/Services	664,658	0
<b>Total Department Revenue:</b>	<b>788,381</b>	<b>0</b>
<b>Expenses</b>		
Salary & Wages	626,036	0
Employee Benefits	260,672	0
Supplies & Services	52,367	0
Governmental Transfer/Services	104,000	270,592
<b>Total Department Expenses:</b>	<b>1,043,075</b>	<b>270,592</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	788,381	0
<b>Total Department Revenue:</b>	<b>788,381</b>	<b>0</b>
<b>Expenses</b>		
DUI Court	131,495	0
General	911,580	270,592
<b>Total Department Expense:</b>	<b>1,043,075</b>	<b>270,592</b>

## Prosecutor

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	17,047	0
Charges for Goods/Services	109,904	110,256
Intergovernmental Revenue	2,884,139	3,169,597
Miscellaneous Revenue	0	3,000
Other Financing Sources	0	22,250
<b>Total Department Revenue:</b>	<b>3,011,090</b>	<b>3,305,103</b>
<b>Expenses</b>		
Unclassified	180,000	0
Salary & Wages	7,018,120	7,255,088
Employee Benefits	2,290,038	2,462,167
Supplies & Services	627,811	782,887
Capital	0	56,800
<b>Total Department Expenses:</b>	<b>10,115,969</b>	<b>10,556,942</b>

**Program Budgets:**

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
07 DPAP	0	58,897
BECCA 07	40,856	129,426
Civil Commitment	22,250	22,250
Crime Victim Assistance 07	0	32,131
DTF 07	41,654	20,197
DTF 07	17,047	0
Family Law	781,442	794,443
Family Law "F"	1,625,937	1,631,375
General	481,904	525,866
JAG 07	0	63,090
JAIBG 07	0	10,000
STOP 07	0	17,428
<b>Total Department Revenue:</b>	<b>3,011,090</b>	<b>3,305,103</b>
<b>Expenses</b>		
07 DPAP	0	58,897
BECCA 07	40,856	129,426
Civil Commitment	86,776	87,341
Community Relicensing	0	46,171
Crime Victim Assistance 07	0	32,131
DTF 07	41,654	20,197
DTF 07	17,047	8,218
DV	363,493	370,394
Family Law	2,407,379	2,425,818
General	7,077,292	7,216,593
JAG 07	0	63,090
JAIBG 07	10,588	10,000
JAIBG 07	1,184	1,220
STOP 07	0	17,428
Unified Drug Court	69,700	70,018
<b>Total Department Expense:</b>	<b>10,115,969</b>	<b>10,556,942</b>



## Public Defender

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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 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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Fines & Forfeits	34,015	50,050
Intergovernmental Revenue	578,202	2,378,195
Other Financing Sources	0	181,524
<b>Total Department Revenue:</b>	<b>612,217</b>	<b>2,609,769</b>
<b>Expenses</b>		
Salary & Wages	4,092,058	5,857,730
Employee Benefits	1,382,564	1,682,033
Supplies & Services	587,159	645,959
Governmental Transfer/Services	60	60
<b>Total Department Expenses:</b>	<b>6,061,841</b>	<b>8,185,782</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
07 Indigent Defense	0	450,825
BECCA 07	50,857	166,084
Civil Commitment	181,524	181,524
Dependency/Termination	0	1,371,509
General	58,215	79,827
Misdeameanor	321,621	360,000
<b>Total Department Revenue:</b>	<b>612,217</b>	<b>2,609,769</b>
<b>Expenses</b>		
07 Indigent Defense	0	450,825
BECCA 07	50,857	166,084
Civil Commitment	298,252	310,222
Dependency/Termination	0	1,371,509
General	4,714,192	4,949,966
Misdeameanor	902,434	840,330
Unified Drug Court	96,106	96,846
<b>Total Department Expense:</b>	<b>6,061,841</b>	<b>8,185,782</b>

## Purchasing

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To support the public service mission of Spokane County Government, and its departments, by providing:

- 1) Responsive and effective procurement of goods and services; and,
- 2) Reliable and efficient mail services;

in a manner that promotes integrity and which maintains the trust and confidence of the public and of our internal and external customers.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	501,277	526,410
<b>Total Department Revenue:</b>	501,277	526,410
<b>Expenses</b>		
Salary & Wages	437,654	440,886
Employee Benefits	172,084	171,579
Supplies & Services	538,189	563,189
<b>Total Department Expenses:</b>	1,147,927	1,175,654

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Mail Center	501,277	526,410
<b>Total Department Revenue:</b>	501,277	526,410
<b>Expenses</b>		
General	577,802	579,244
Mail Center	570,125	596,410
<b>Total Department Expense:</b>	1,147,927	1,175,654

## SCOPE

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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**

Supplies & Services	169,009	228,237
<b>Total Department Expenses:</b>	<b>169,009</b>	<b>228,237</b>

### ***Program Budgets:***

#### **Expenses**

SCOPE	133,749	182,564
SIRT	35,260	45,673
<b>Total Department Expense:</b>	<b>169,009</b>	<b>228,237</b>

## SCRAPS

Protect public safety and ensure animal welfare through compassionate, responsive, professional enforcement of laws and public policy.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	130,500	141,478
Fines & Forfeits	1,075	1,075
Intergovernmental Revenue	317,106	404,795
Licenses & Fees	475,000	638,866
Miscellaneous Revenue	81,354	117,249
<b>Total Department Revenue:</b>	<b>1,005,035</b>	<b>1,303,463</b>
<b>Expenses</b>		
Salary & Wages	610,177	641,080
Employee Benefits	285,015	295,667
Supplies & Services	388,930	438,887
<b>Total Department Expenses:</b>	<b>1,284,122</b>	<b>1,375,634</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Capacity Building	0	11,000
Donations	81,354	106,249
General	763,681	1,010,370
Neutering Reimb-Adoptions	55,000	61,978
Spay/Neuter Surcharge	105,000	113,866
<b>Total Department Revenue:</b>	<b>1,005,035</b>	<b>1,303,463</b>
<b>Expenses</b>		
Capacity Building	0	11,000
Donations	81,354	106,249
General	1,042,768	1,082,541
Neutering Reimb-Adoptions	55,000	61,978
Spay/Neuter Surcharge	105,000	113,866
<b>Total Department Expense:</b>	<b>1,284,122</b>	<b>1,375,634</b>

## Sheriff

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	525,962	265,208
Charges for Goods/Services	110,000	239,000
Fines & Forfeits	163,500	183,550
Intergovernmental Revenue	14,299,480	15,183,990
Licenses & Fees	50,500	96,500
Miscellaneous Revenue	380,416	395,520
Taxes	1,000,000	1,270,000
<b>Total Department Revenue:</b>	<b>16,529,858</b>	<b>17,633,768</b>
<b>Expenses</b>		
Unclassified	0	434,134
Salary & Wages	20,002,848	21,211,603
Employee Benefits	7,356,242	7,756,452
Supplies & Services	2,450,288	2,559,858
Governmental Transfer/Services	176,764	162,160
Debt Services	515,000	515,000
Capital	126,000	589,520
<b>Total Department Expenses:</b>	<b>30,627,142</b>	<b>33,228,727</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
07 Boating Act Account	0	14,761
Administration	13,696,121	14,545,380
Civil	126,000	142,750
Civil Commitment	13,000	13,000
COPS Universal Hiring	125,000	20,837
COPS Universal Hiring	25,000	16,668
DEA	100,766	103,012
DEA-State	0	11,000
DTF 07	201,876	97,120
DTF 07	350,962	257,708
DTF Federal	150,000	100,000
DTF State	75,000	100,000
Extra Duty Employment	225,100	225,100
False Alarm Ordinance	7,500	7,500
Forensic Unit	8,500	10,000
Helicopter	100,000	0
ISU Seizures/State	148,650	249,433
JAG 07	0	61,614
Marine	0	127,725
Meth Initiative 06	67,883	0
Professional Standards	0	10,000
SRO	105,000	130,500
STOP 07	0	12,860
Traffic Investigation	1,003,500	1,276,800
Traffic School	0	100,000
<b>Total Department Revenue:</b>	<b>16,529,858</b>	<b>17,633,768</b>

**Expenses**

07 Boating Act Account	0	14,761
Administration	1,837,177	2,488,637
CAD/RMS/Joint Use	454,990	889,124
Civil	459,410	599,361
Commercial Vehicle Enforcement	191,828	196,447
Community Services	281,324	248,925
COPS Universal Hiring	403,552	445,874
COPS Universal Hiring	71,220	86,649
DEA	102,872	103,012
Deer Park Deputy	0	76,429
Detectives	2,325,011	2,247,352
Detectives	1,622,563	1,649,137
DTF 07	201,876	97,120
DTF 07	350,962	257,708
Explorers	1,935	1,935
Explosives Disposal	7,088	7,588
Extra Duty Employment	225,100	225,100
False Alarm Ordinance	7,500	7,500
Fleet Lease	520,995	520,995
Forensic Unit	981,570	966,330
Garage	379,039	385,631
Helicopter	100,000	100,000
Investigative Svcs Unit	794,080	809,534
ISU	981,140	1,188,619
ISU Seizures/State	148,650	249,433
JAG 07	0	61,614
K-9	246,970	254,326
K-9	240,005	247,361
LEOFF	9,870	9,870
Marine	0	127,725
Meth Initiative 06	67,883	0
Patrol	6,584,192	6,956,726
Professional Standards	577,280	619,462
Radio	1,393,578	1,402,159
Reservists	12,500	12,500
SRO	360,545	370,261
STOP 07	0	12,860
Traffic	653,722	662,796
Traffic Investigation	1,269,328	1,443,398
Traffic School	0	100,000
Valley City Admin	337,982	342,154
Valley City Patrol	6,073,172	6,369,375
Valley SRO	350,233	372,939
<b>Total Department Expense:</b>	<b>30,627,142</b>	<b>33,228,727</b>

## State Examiners

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

### ***Adopted Budget:***

#### **Expenses**

Supplies & Services	270,000	290,000
<b>Total Department Expenses:</b>	<b>270,000</b>	<b>290,000</b>

### ***Program Budgets:***

#### **Expenses**

General	270,000	290,000
<b>Total Department Expense:</b>	<b>270,000</b>	<b>290,000</b>



## Superior Court

The twelve Spokane County Superior Court Judges and six Court Commissioners hear and resolve legal disputes, including felony criminal cases, domestic/family law, juvenile and civil matters. The Superior Court hears and resolves these cases as required by law and strives to serve the public by ensuring the prompt, efficient and fair administration of justice. The Superior Court Administrator's Office provides case management supervision and administrative support for the court.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	74,350	82,000
Fines & Forfeits	800	775
Intergovernmental Revenue	501,423	1,142,262
Licenses & Fees	17,000	21,750
Miscellaneous Revenue	25	1,500
Other Financing Sources	250,850	250,850
<b>Total Department Revenue:</b>	<b>844,448</b>	<b>1,499,137</b>
<b>Expenses</b>		
Salary & Wages	3,289,758	3,755,928
Employee Benefits	892,406	1,070,143
Supplies & Services	1,589,881	1,751,031
Governmental Transfer/Services	1,040	1,040
Capital	0	61,345
<b>Total Department Expenses:</b>	<b>5,773,085</b>	<b>6,639,487</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
BECCA 07	100,331	511,470
Child Support Enforce	109,000	140,000
Child Support Enforce	20,800	22,000
Civil Commitment	66,792	66,792
MH Co-occurring	250,850	250,850
Sexual Predator	160,000	350,000
Trial Court Operations	136,675	158,025
<b>Total Department Revenue:</b>	<b>844,448</b>	<b>1,499,137</b>
<b>Expenses</b>		
BECCA 07	100,331	511,470
Civil Commitment	147,277	157,678
Jury	420,000	424,625
Law and Justice	23,082	23,082
MH Co-occurring	250,850	250,850
Sexual Predator	160,000	350,000
Trial Court Operations	4,528,664	4,768,901
UA/BA Monitoring	65,000	75,000
Unified Drug Court	43,381	43,381
Witness Fees	34,500	34,500
<b>Total Department Expense:</b>	<b>5,773,085</b>	<b>6,639,487</b>

## Treasurer

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To safe keep and manage public funds as mandated by law.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	35,000	52,000
Miscellaneous Revenue	2,250,000	2,500,000
<b>Total Department Revenue:</b>	<b>2,285,000</b>	<b>2,552,000</b>
<b>Expenses</b>		
Salary & Wages	1,179,144	1,136,790
Employee Benefits	466,312	457,827
Supplies & Services	404,115	368,615
<b>Total Department Expenses:</b>	<b>2,049,571</b>	<b>1,963,232</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Treasurer	2,285,000	2,552,000
<b>Total Department Revenue:</b>	<b>2,285,000</b>	<b>2,552,000</b>
<b>Expenses</b>		
Treasurer	2,049,571	1,963,232
<b>Total Department Expense:</b>	<b>2,049,571</b>	<b>1,963,232</b>

## 911 Communication

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 the Spokane Crime Reporting Center, writing routine police reports.

As the essential link between citizens and emergency response agencies, we will be widely regarded as a critical member of the public safety team by providing excellent, responsive, professional service.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	3,928,787	5,567,861
Charges for Goods/Services	248,092	273,307
Intergovernmental Revenue	488,962	541,013
Miscellaneous Revenue	50,000	50,000
Taxes	3,069,924	3,104,746
<b>Total Fund Revenue:</b>	<b>7,785,765</b>	<b>9,536,927</b>
<b>Expenses</b>		
Salary & Wages	1,920,147	1,956,123
Employee Benefits	694,432	736,572
Supplies & Services	1,051,291	604,654
Governmental Transfer/Services	190,077	149,477
Capital	22,000	2,751,400
Fund Balance	3,907,818	2,923,482
Unclassified	0	415,219
<b>Total Fund Expenses:</b>	<b>7,785,765</b>	<b>9,536,927</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Spokane Crime Reporting Center	729,794	800,020
Wireless 911	1,655,720	1,700,000
Wireline 911	5,400,251	7,036,907
<b>Total Fund Revenue:</b>	<b>7,785,765</b>	<b>9,536,927</b>
<b>Expenses</b>		
911 System Upgrade	162,000	2,912,176
Spokane Crime Reporting Center	729,794	719,784
Wireless 911	1,579,739	1,401,140
Wireline 911	5,314,232	4,503,827
<b>Total Fund Expense:</b>	<b>7,785,765</b>	<b>9,536,927</b>

## Aquifer Protection Area

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### 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:**

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	10,163,298	10,773,095
Charges for Goods/Services	1,410,000	1,645,000
Intergovernmental Revenue	460,000	925,000
Miscellaneous Revenue	560,000	450,000
Other Financing Sources	300,000	725,000
<b>Total Fund Revenue:</b>	<b>12,893,298</b>	<b>14,518,095</b>
<b>Expenses</b>		
Salary & Wages	302,274	283,244
Employee Benefits	90,287	104,596
Supplies & Services	735,526	2,416,780
Governmental Transfer/Services	1,597,509	2,576,787
Capital	1,629	30,350
Fund Balance	10,166,073	8,606,338
Unclassified	0	500,000
<b>Total Fund Expenses:</b>	<b>12,893,298</b>	<b>14,518,095</b>

### **Program Budgets:**

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
APA	12,104,298	12,599,095
Water Quality Management	789,000	1,919,000
<b>Total Fund Revenue:</b>	<b>12,893,298</b>	<b>14,518,095</b>
<b>Expenses</b>		
APA	11,914,743	11,832,188
Water Quality Management	978,555	2,685,907
<b>Total Fund Expense:</b>	<b>12,893,298</b>	<b>14,518,095</b>

## Auditor's O & M

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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 on going 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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	977,122	774,610
Charges for Goods/Services	210,000	301,000
Intergovernmental Revenue	180,000	200,000
Miscellaneous Revenue	16,000	16,000
<b>Total Fund Revenue:</b>	<b>1,383,122</b>	<b>1,291,610</b>
<b>Expenses</b>		
Salary & Wages	159,633	138,730
Employee Benefits	66,712	74,173
Supplies & Services	146,000	609,000
Capital	449,329	30,000
Fund Balance	561,448	389,707
Unclassified	0	50,000
<b>Total Fund Expenses:</b>	<b>1,383,122</b>	<b>1,291,610</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Auditor's O&M	1,383,122	1,291,610
<b>Total Fund Revenue:</b>	<b>1,383,122</b>	<b>1,291,610</b>
<b>Expenses</b>		
Auditor's O&M	1,187,722	895,202
Clerk's O&M	195,400	396,408
<b>Total Fund Expense:</b>	<b>1,383,122</b>	<b>1,291,610</b>

## Building And Planning

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Our mission is to preserve and enhance the quality of life for the citizens of Spokane County in the physical, economic, social, natural, and built environment through the development and implementation of comprehensive land use policies and regulations, implementation of the Growth Management Act, Planning Enabling legislation, the consistent and reasonable administration of building and site development regulations, the enhancement of professionalism in staff, and facilitating the review of projects with a fair and efficient, user-friendly process.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	4,130,670	3,038,591
Charges for Goods/Services	654,496	581,621
Intergovernmental Revenue	0	201,405
Licenses & Fees	3,759,895	3,628,935
Miscellaneous Revenue	154,137	168,023
<b>Total Fund Revenue:</b>	<b>8,699,198</b>	<b>7,618,575</b>
<b>Expenses</b>		
Salary & Wages	2,951,083	2,893,432
Employee Benefits	1,136,584	1,117,474
Supplies & Services	892,375	1,385,417
Governmental Transfer/Services	696,916	548,861
Capital	55,720	0
Fund Balance	1,842,472	1,460,391
Unclassified	1,124,048	213,000
<b>Total Fund Expenses:</b>	<b>8,699,198</b>	<b>7,618,575</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Building and Code Enforcement	8,699,198	7,417,170
Econ Adj Planning 07	0	201,405
<b>Total Fund Revenue:</b>	<b>8,699,198</b>	<b>7,618,575</b>
<b>Expenses</b>		
Building and Code Enforcement	8,699,198	7,393,670
Econ Adj Planning 07	0	201,405
Econ Adj Planning 07	0	23,500
<b>Total Fund Expense:</b>	<b>8,699,198</b>	<b>7,618,575</b>

## Campus Improvements

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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 services to other County departments.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Intergovernmental Revenue	0	2,460,394
Other Financing Sources	0	2,687,971
<b>Total Fund Revenue:</b>	0	5,148,365
<b>Expenses</b>		
Capital	0	5,128,365
Unclassified	0	20,000
<b>Total Fund Expenses:</b>	0	5,148,365

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Avista Stadium Phase 2	0	1,460,394
Campus Improvements	0	1,687,971
Courthouse Restoration	0	1,000,000
Courthouse Restoration	0	1,000,000
<b>Total Fund Revenue:</b>	0	5,148,365
<b>Expenses</b>		
Avista Stadium Phase 2	0	1,460,394
Campus Improvements	0	1,687,971
Courthouse Restoration	0	1,000,000
Courthouse Restoration	0	1,000,000
<b>Total Fund Expense:</b>	0	5,148,365

## Clerk LFO

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	205,000	205,000
Intergovernmental Revenue	186,000	269,000
Miscellaneous Revenue	9,500	9,500
<b>Total Fund Revenue:</b>	<b>400,500</b>	<b>483,500</b>
<b>Expenses</b>		
Salary & Wages	164,613	207,319
Employee Benefits	64,355	93,761
Supplies & Services	24,500	24,500
Fund Balance	147,032	127,920
Unclassified	0	30,000
<b>Total Fund Expenses:</b>	<b>400,500</b>	<b>483,500</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Clerk	400,500	483,500
<b>Total Fund Revenue:</b>	<b>400,500</b>	<b>483,500</b>
<b>Expenses</b>		
Clerk	400,500	483,500
<b>Total Fund Expense:</b>	<b>400,500</b>	<b>483,500</b>



## Community Development

Housing & Community Development Fund 131 covers both Community Development Block Grant Program (CDBG) and HOME Investment Partnerships Program (HOME). The mission statement for the CDBG Program:

"The development of viable urban communities, by providing decent housing and suitable living environment and expanding economic opportunities principally for very low and low-income persons;" and

HOME Program:

"Expand the supply of decent, affordable housing for low, very low, and extremely low-income families, build local capacity to carry our affordable housing programs and to provide for a coordinated assistance to participants in the development of affordable low-income housing."

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	0	450,000
Intergovernmental Revenue	2,802,134	2,108,756
Miscellaneous Revenue	310,000	125,000
Other Financing Sources	0	30,000
<b>Total Fund Revenue:</b>	<b>3,112,134</b>	<b>2,713,756</b>
<b>Expenses</b>		
Salary & Wages	427,016	149,580
Employee Benefits	126,263	41,703
Supplies & Services	1,564,901	1,253,974
Governmental Transfer/Services	985,604	750,544
Capital	8,350	0
Fund Balance	0	517,955
<b>Total Fund Expenses:</b>	<b>3,112,134</b>	<b>2,713,756</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
CDBG 2007	1,789,880	1,306,502
HOME 2007	973,010	773,010
Housing Administration	310,000	605,000
HUD 2007	39,244	29,244
<b>Total Fund Revenue:</b>	<b>3,112,134</b>	<b>2,713,756</b>
<b>Expenses</b>		
CDBG 2007	1,789,880	1,306,502
HOME 2007	973,010	773,010
Housing Administration	310,000	605,000
HUD 2007	39,244	29,244
<b>Total Fund Expense:</b>	<b>3,112,134</b>	<b>2,713,756</b>

## Commute Trip Reduction

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	767,046	912,306
Charges for Goods/Services	60,625	48,185
Miscellaneous Revenue	254,700	234,899
<b>Total Fund Revenue:</b>	<b>1,082,371</b>	<b>1,195,390</b>
<b>Expenses</b>		
Salary & Wages	88,068	87,832
Employee Benefits	34,728	35,041
Supplies & Services	169,639	166,407
Governmental Transfer/Services	20,387	8,755
Debt Services	754	754
Fund Balance	764,795	816,601
Unclassified	4,000	80,000
<b>Total Fund Expenses:</b>	<b>1,082,371</b>	<b>1,195,390</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
CTR	1,082,371	1,195,390
<b>Total Fund Revenue:</b>	<b>1,082,371</b>	<b>1,195,390</b>
<b>Expenses</b>		
CTR	1,082,371	1,170,390
Employee Recognition	0	25,000
<b>Total Fund Expense:</b>	<b>1,082,371</b>	<b>1,195,390</b>

## Conservation Futures

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	5,540,357	4,505,727
Intergovernmental Revenue	400	400
Taxes	1,512,092	1,589,180
<b>Total Fund Revenue:</b>	<b>7,052,849</b>	<b>6,095,307</b>
<b>Expenses</b>		
Salary & Wages	101,348	100,622
Employee Benefits	44,098	43,895
Supplies & Services	199,992	194,900
Governmental Transfer/Services	2,317,033	962,067
Capital	1,932,000	1,615,720
Fund Balance	2,297,378	2,717,103
Unclassified	161,000	461,000
<b>Total Fund Expenses:</b>	<b>7,052,849</b>	<b>6,095,307</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	6,826,035	5,856,930
M & O	226,814	238,377
<b>Total Fund Revenue:</b>	<b>7,052,849</b>	<b>6,095,307</b>
<b>Expenses</b>		
General	6,550,035	5,598,552
M & O	502,814	496,755
<b>Total Fund Expense:</b>	<b>7,052,849</b>	<b>6,095,307</b>

## County Road

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	12,814,405	1,690,000
Charges for Goods/Services	2,105,000	2,060,000
Intergovernmental Revenue	28,069,595	30,117,000
Licenses & Fees	42,000	38,250
Miscellaneous Revenue	1,000,500	1,527,750
Other Financing Sources	4,712,500	11,902,000
Taxes	13,756,000	14,604,000
<b>Total Fund Revenue:</b>	<b>62,500,000</b>	<b>61,939,000</b>
<b>Expenses</b>		
Salary & Wages	13,401,923	12,773,656
Employee Benefits	5,276,238	5,295,152
Supplies & Services	13,393,852	13,063,314
Governmental Transfer/Services	2,656,543	2,434,646
Debt Services	367,763	553,174
Capital	20,243,860	20,768,382
Fund Balance	7,159,821	3,168,084
Unclassified	0	3,882,592
<b>Total Fund Expenses:</b>	<b>62,500,000</b>	<b>61,939,000</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
County Road	48,066,000	50,341,000
State Grants-General	5,332,000	3,000,000
Unclassified	9,102,000	8,598,000
<b>Total Fund Revenue:</b>	<b>62,500,000</b>	<b>61,939,000</b>
<b>Expenses</b>		
Board Approved Capital	41,000	167,946
County Road	48,025,000	50,173,054
State Grants-General	6,332,000	3,000,000
Unclassified	8,102,000	8,598,000
<b>Total Fund Expense:</b>	<b>62,500,000</b>	<b>61,939,000</b>

## Dental

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,987,109	2,167,014
Miscellaneous Revenue	2,656,240	2,563,080
<b>Total Fund Revenue:</b>	<b>4,643,349</b>	<b>4,730,094</b>
<b>Expenses</b>		
Salary & Wages	8,942	8,949
Employee Benefits	3,902	3,929
Supplies & Services	2,514,685	2,566,308
Governmental Transfer/Services	13,762	16,263
Fund Balance	1,952,058	1,934,645
Unclassified	150,000	200,000
<b>Total Fund Expenses:</b>	<b>4,643,349</b>	<b>4,730,094</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Dental Insurance	4,643,349	4,730,094
<b>Total Fund Revenue:</b>	<b>4,643,349</b>	<b>4,730,094</b>
<b>Expenses</b>		
Dental Insurance	4,643,349	4,730,094
<b>Total Fund Expense:</b>	<b>4,643,349</b>	<b>4,730,094</b>

## Dispute Resolution

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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.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	137,000	132,568
<b>Total Fund Revenue:</b>	<b>137,000</b>	<b>132,568</b>
<b>Expenses</b>		
Supplies & Services	137,000	132,568
<b>Total Fund Expenses:</b>	<b>137,000</b>	<b>132,568</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Dispute Resolution	137,000	132,568
<b>Total Fund Revenue:</b>	<b>137,000</b>	<b>132,568</b>
<b>Expenses</b>		
Dispute Resolution	137,000	132,568
<b>Total Fund Expense:</b>	<b>137,000</b>	<b>132,568</b>

## District Court Probation

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The objective of the Probation department is to provide 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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	0	1,769,636
Charges for Goods/Services	0	858,359
Intergovernmental Revenue	0	135,226
Miscellaneous Revenue	0	13,270
Other Financing Sources	0	270,592
<b>Total Fund Revenue:</b>	<b>0</b>	<b>3,047,083</b>
<b>Expenses</b>		
Salary & Wages	0	912,177
Employee Benefits	0	341,587
Supplies & Services	0	176,369
Governmental Transfer/Services	0	152,547
Fund Balance	0	1,314,403
Unclassified	0	150,000
<b>Total Fund Expenses:</b>	<b>0</b>	<b>3,047,083</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
DUI Court 07	0	61,919
DUI Court Grant	0	73,307
General	0	2,911,857
<b>Total Fund Revenue:</b>	<b>0</b>	<b>3,047,083</b>
<b>Expenses</b>		
DUI Court	0	294,283
DUI Court 07	0	61,919
DUI Court Grant	0	131,286
General	0	2,559,595
<b>Total Fund Expense:</b>	<b>0</b>	<b>3,047,083</b>

## DV Advocacy

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	0	27,152
Charges for Goods/Services	0	9,300
Fines & Forfeits	0	2,800
Miscellaneous Revenue	0	1,200
<b>Total Fund Revenue:</b>	<b>0</b>	<b>40,452</b>
<b>Expenses</b>		
Unclassified	0	40,452
<b>Total Fund Expenses:</b>	<b>0</b>	<b>40,452</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Convicted DV Fine	0	8,099
Divorce Filing Fee	0	32,353
<b>Total Fund Revenue:</b>	<b>0</b>	<b>40,452</b>
<b>Expenses</b>		
Convicted DV Fine	0	8,099
Divorce Filing Fee	0	32,353
<b>Total Fund Expense:</b>	<b>0</b>	<b>40,452</b>



## ER & R

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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	5,000,000	2,000,000
Charges for Goods/Services	3,640,000	4,000,000
Miscellaneous Revenue	6,255,000	6,395,000
Other Financing Sources	105,000	105,000
<b>Total Fund Revenue:</b>	<b>15,000,000</b>	<b>12,500,000</b>
<b>Expenses</b>		
Salary & Wages	1,461,346	1,434,769
Employee Benefits	638,382	640,485
Supplies & Services	7,109,593	6,689,261
Governmental Transfer/Services	355,557	283,081
Capital	2,570,000	1,430,000
Fund Balance	2,865,122	1,819,404
Unclassified	0	203,000
<b>Total Fund Expenses:</b>	<b>15,000,000</b>	<b>12,500,000</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	15,000,000	12,500,000
<b>Total Fund Revenue:</b>	<b>15,000,000</b>	<b>12,500,000</b>
<b>Expenses</b>		
Administration	15,000,000	12,500,000
<b>Total Fund Expense:</b>	<b>15,000,000</b>	<b>12,500,000</b>

## Geiger Corrections

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The mission of Geiger Corrections Center is to provide for the public's safety through the confinement and supervision of low security, adult offenders, and to provide programs and services to assist offenders in taking positive steps toward rehabilitation.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Charges for Goods/Services	1,327,327	1,318,023
Intergovernmental Revenue	11,104,822	13,157,988
Miscellaneous Revenue	121,600	128,500
Other Financing Sources	500	500
<b>Total Fund Revenue:</b>	<b>12,554,249</b>	<b>14,605,011</b>
<b>Expenses</b>		
Salary & Wages	5,402,740	6,342,501
Employee Benefits	2,187,152	2,612,036
Supplies & Services	3,872,357	4,431,080
Governmental Transfer/Services	254,018	256,699
Debt Services	0	7,300
Capital	424,000	351,995
Fund Balance	298,982	113,400
Unclassified	115,000	490,000
<b>Total Fund Expenses:</b>	<b>12,554,249</b>	<b>14,605,011</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Confinement	9,130,978	9,477,334
Corrections	73,900	87,400
DOE	0	40,000
Electronic Monitoring	565,427	629,423
Federal	312,377	549,112
Federal Work Release	0	206,755
Inmate Welfare	115,000	115,000
Work Crew	1,512,989	2,313,086
Work Release	843,578	1,186,901
<b>Total Fund Revenue:</b>	<b>12,554,249</b>	<b>14,605,011</b>
<b>Expenses</b>		
Confinement	1,087,545	1,299,757
Corrections	9,373,721	11,441,623
DOE	0	40,000
Electronic Monitoring	690,299	697,890
Federal	92,029	119,688
Fund Balance	298,982	313,400
Inmate Welfare	22,500	1,600
Work Crew	561,325	229,270
Work Release	427,848	461,783
<b>Total Fund Expense:</b>	<b>12,554,249</b>	<b>14,605,011</b>

## General Facilities Charge

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	6,753,230	9,191,869
Charges for Goods/Services	2,286,000	2,946,321
Miscellaneous Revenue	340,000	225,000
Other Financing Sources	803,750	473,125
<b>Total Fund Revenue:</b>	<b>10,182,980</b>	<b>12,836,315</b>
<b>Expenses</b>		
Governmental Transfer/Services	6,802,359	6,654,769
Fund Balance	3,380,621	6,181,546
<b>Total Fund Expenses:</b>	<b>10,182,980</b>	<b>12,836,315</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
GFC	10,182,980	12,836,315
<b>Total Fund Revenue:</b>	<b>10,182,980</b>	<b>12,836,315</b>
<b>Expenses</b>		
GFC	10,182,980	12,836,315
<b>Total Fund Expense:</b>	<b>10,182,980</b>	<b>12,836,315</b>

## Golf Course

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	353,376	6,037,001
Charges for Goods/Services	1,793,000	2,235,110
Miscellaneous Revenue	141,190	131,000
Other Financing Sources	173,170	73,170
<b>Total Fund Revenue:</b>	<b>2,460,736</b>	<b>8,476,281</b>
<b>Expenses</b>		
Salary & Wages	675,521	698,264
Employee Benefits	280,960	283,099
Supplies & Services	618,635	715,838
Governmental Transfer/Services	159,679	137,843
Debt Services	0	73,170
Capital	332,990	316,400
Fund Balance	292,951	6,151,667
Unclassified	100,000	100,000
<b>Total Fund Expenses:</b>	<b>2,460,736</b>	<b>8,476,281</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	846,546	6,496,171
Hangman Valley	651,000	773,163
Liberty Lake	408,190	470,122
MeadowWood	555,000	736,825
<b>Total Fund Revenue:</b>	<b>2,460,736</b>	<b>8,476,281</b>
<b>Expenses</b>		
General	392,951	6,251,667
Hangman Valley	767,745	778,383
Liberty Lake	657,785	745,857
MeadowWood	642,255	700,374
<b>Total Fund Expense:</b>	<b>2,460,736</b>	<b>8,476,281</b>

## Historical Preservation

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This fund accounts for Substitute House Bill 1386 which increases the fee charged by the County Auditor for preservation of historical documents. This bill increases a \$2 surcharge to \$5 for recording documents. The County will retain half of the revenue from the surcharge to defray some of the increased costs Spokane County has experienced in maintaining records preservation programs.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	230,000	381,313
Charges for Goods/Services	151,000	140,000
Miscellaneous Revenue	0	5,000
<b>Total Fund Revenue:</b>	<b>381,000</b>	<b>526,313</b>
<b>Expenses</b>		
Supplies & Services	0	350,000
Fund Balance	0	126,313
Unclassified	381,000	50,000
<b>Total Fund Expenses:</b>	<b>381,000</b>	<b>526,313</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
SHB 1386	381,000	526,313
<b>Total Fund Revenue:</b>	<b>381,000</b>	<b>526,313</b>
<b>Expenses</b>		
SHB 1386	381,000	526,313
<b>Total Fund Expense:</b>	<b>381,000</b>	<b>526,313</b>

## Homelessness Prevention

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	0	1,436,510
Charges for Goods/Services	0	1,429,140
Miscellaneous Revenue	0	70,860
<b>Total Fund Revenue:</b>	<b>0</b>	<b>2,936,510</b>
<b>Expenses</b>		
Salary & Wages	0	8,000
Employee Benefits	0	3,514
Supplies & Services	0	1,643,686
Governmental Transfer/Services	0	793,210
Fund Balance	0	488,100
<b>Total Fund Expenses:</b>	<b>0</b>	<b>2,936,510</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Bill 1359	0	1,127,872
Bill 2163	0	1,808,638
<b>Total Fund Revenue:</b>	<b>0</b>	<b>2,936,510</b>
<b>Expenses</b>		
Bill 1359	0	1,127,872
Bill 2163	0	1,808,638
<b>Total Fund Expense:</b>	<b>0</b>	<b>2,936,510</b>

## Hotel/Motel Tax

---

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	92,361	191,915
Miscellaneous Revenue	5,000	8,100
Taxes	367,267	432,674
<b>Total Fund Revenue:</b>	<b>464,628</b>	<b>632,689</b>
<b>Expenses</b>		
Supplies & Services	225,000	350,000
Governmental Transfer/Services	162,169	165,340
Fund Balance	47,459	87,349
Unclassified	30,000	30,000
<b>Total Fund Expenses:</b>	<b>464,628</b>	<b>632,689</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Hotel/Motel Excise Tax	464,628	632,689
<b>Total Fund Revenue:</b>	<b>464,628</b>	<b>632,689</b>
<b>Expenses</b>		
Hotel/Motel Excise Tax	464,628	632,689
<b>Total Fund Expense:</b>	<b>464,628</b>	<b>632,689</b>

## Housing Trust Fund

---

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	0	1,900,000
Charges for Goods/Services	1,385,000	750,000
Miscellaneous Revenue	115,000	150,000
<b>Total Fund Revenue:</b>	<b>1,500,000</b>	<b>2,800,000</b>
<b>Expenses</b>		
Salary & Wages	42,107	67,850
Employee Benefits	12,682	14,900
Supplies & Services	1,372,711	1,587,250
Governmental Transfer/Services	72,500	5,000
Fund Balance	0	1,125,000
<b>Total Fund Expenses:</b>	<b>1,500,000</b>	<b>2,800,000</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Housing Trust Fund	1,500,000	2,800,000
<b>Total Fund Revenue:</b>	<b>1,500,000</b>	<b>2,800,000</b>
<b>Expenses</b>		
Housing Trust Fund	1,500,000	2,800,000
<b>Total Fund Expense:</b>	<b>1,500,000</b>	<b>2,800,000</b>



## Information Systems

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	2,813,582	2,792,538
Charges for Goods/Services	6,658,922	6,856,099
Miscellaneous Revenue	56,000	60,300
Other Financing Sources	100	0
<b>Total Fund Revenue:</b>	<b>9,528,604</b>	<b>9,708,937</b>
<b>Expenses</b>		
Salary & Wages	3,353,645	3,409,621
Employee Benefits	1,102,479	1,110,635
Supplies & Services	2,022,208	2,059,325
Governmental Transfer/Services	162,562	134,148
Capital	239,417	241,922
Fund Balance	2,298,293	2,253,286
Unclassified	350,000	500,000
<b>Total Fund Expenses:</b>	<b>9,528,604</b>	<b>9,708,937</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	100	300
GIS	1,058,148	1,260,209
Information Services	2,869,582	2,852,538
Programming Services	2,531,963	2,360,333
Technical Services	3,068,811	3,235,557
<b>Total Fund Revenue:</b>	<b>9,528,604</b>	<b>9,708,937</b>
<b>Expenses</b>		
Administration	443,799	411,779
GIS	975,004	1,143,131
Information Services	2,648,293	2,753,286
Programming Services	2,295,544	2,207,688
Technical Services	3,165,964	3,193,053
<b>Total Fund Expense:</b>	<b>9,528,604</b>	<b>9,708,937</b>

## Interstate Fair

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	472,203	507,340
Charges for Goods/Services	1,029,833	1,068,250
Intergovernmental Revenue	60,000	60,000
Miscellaneous Revenue	2,585,758	2,612,600
Other Financing Sources	872,406	872,396
<b>Total Fund Revenue:</b>	<b>5,020,200</b>	<b>5,120,586</b>

### **Expenses**

Salary & Wages	872,855	864,382
Employee Benefits	390,831	375,240
Supplies & Services	1,866,005	2,084,044
Governmental Transfer/Services	1,527,114	1,548,896
Capital	276,508	160,000
Fund Balance	46,887	40,024
Unclassified	40,000	48,000
<b>Total Fund Expenses:</b>	<b>5,020,200</b>	<b>5,120,586</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Fair & Expo Center	1,693,194	1,704,840
Fair Event	1,895,500	1,984,250
Non Operating	1,431,506	1,431,496
<b>Total Fund Revenue:</b>	<b>5,020,200</b>	<b>5,120,586</b>

### **Expenses**

Fair & Expo Center	2,149,708	2,095,809
Fair Event	1,438,987	1,593,272
Non Operating	1,431,505	1,431,505
<b>Total Fund Expense:</b>	<b>5,020,200</b>	<b>5,120,586</b>

## Landfill Closure

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	12,459,863	12,330,269
Charges for Goods/Services	2,500	2,500
Miscellaneous Revenue	660,500	625,500
<b>Total Fund Revenue:</b>	<b>13,122,863</b>	<b>12,958,269</b>
<b>Expenses</b>		
Salary & Wages	322,004	324,454
Employee Benefits	128,591	126,421
Supplies & Services	470,970	465,328
Governmental Transfer/Services	12,130	24,869
Capital	12,750	80,350
Fund Balance	12,176,418	11,836,847
Unclassified	0	100,000
<b>Total Fund Expenses:</b>	<b>13,122,863</b>	<b>12,958,269</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	13,122,863	12,958,269
<b>Total Fund Revenue:</b>	<b>13,122,863</b>	<b>12,958,269</b>
<b>Expenses</b>		
Administration	12,378,410	12,162,132
Colbert	426,685	449,370
Greenacres	138,256	175,089
Mica	179,512	171,678
<b>Total Fund Expense:</b>	<b>13,122,863</b>	<b>12,958,269</b>

## Liability

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	8,380,606	11,968,522
Miscellaneous Revenue	4,293,931	3,877,730
<b>Total Fund Revenue:</b>	<b>12,674,537</b>	<b>15,846,252</b>
<b>Expenses</b>		
Salary & Wages	485,084	474,510
Employee Benefits	162,583	159,695
Supplies & Services	3,039,275	4,760,315
Governmental Transfer/Services	51,429	223,626
Fund Balance	7,936,166	9,228,106
Unclassified	1,000,000	1,000,000
<b>Total Fund Expenses:</b>	<b>12,674,537</b>	<b>15,846,252</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Liability Insurance	12,674,537	15,846,252
<b>Total Fund Revenue:</b>	<b>12,674,537</b>	<b>15,846,252</b>
<b>Expenses</b>		
Liability Insurance	12,667,737	15,838,452
Skid Car	6,800	7,800
<b>Total Fund Expense:</b>	<b>12,674,537</b>	<b>15,846,252</b>

## Medical

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	5,580,086	8,633,969
Miscellaneous Revenue	11,984,351	11,857,657
<b>Total Fund Revenue:</b>	<b>17,564,437</b>	<b>20,491,626</b>
<b>Expenses</b>		
Salary & Wages	49,179	49,217
Employee Benefits	21,456	21,600
Supplies & Services	11,161,655	11,839,646
Governmental Transfer/Services	56,231	61,704
Fund Balance	5,275,916	7,519,459
Unclassified	1,000,000	1,000,000
<b>Total Fund Expenses:</b>	<b>17,564,437</b>	<b>20,491,626</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Medical Insurance	17,564,437	20,491,626
<b>Total Fund Revenue:</b>	<b>17,564,437</b>	<b>20,491,626</b>
<b>Expenses</b>		
Medical Insurance	17,564,437	20,491,626
<b>Total Fund Expense:</b>	<b>17,564,437</b>	<b>20,491,626</b>

## Newman Lake Flood Control

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	97,586	106,732
Intergovernmental Revenue	21,790	18,750
Miscellaneous Revenue	3,000	3,000
Taxes	188,010	191,770
<b>Total Fund Revenue:</b>	<b>310,386</b>	<b>320,252</b>
<b>Expenses</b>		
Supplies & Services	205,348	208,679
Governmental Transfer/Services	5,885	5,535
Fund Balance	99,153	106,038
<b>Total Fund Expenses:</b>	<b>310,386</b>	<b>320,252</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	310,386	320,252
<b>Total Fund Revenue:</b>	<b>310,386</b>	<b>320,252</b>
<b>Expenses</b>		
General	310,386	320,252
<b>Total Fund Expense:</b>	<b>310,386</b>	<b>320,252</b>

## Public Works

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	83,943	257,613
Charges for Goods/Services	100,000	90,000
Miscellaneous Revenue	6,000	8,000
Other Financing Sources	528,312	405,787
<b>Total Fund Revenue:</b>	<b>718,255</b>	<b>761,400</b>
<b>Expenses</b>		
Salary & Wages	267,435	236,748
Employee Benefits	85,034	62,404
Supplies & Services	211,784	212,584
Governmental Transfer/Services	36,168	33,148
Fund Balance	114,834	135,228
Unclassified	3,000	81,288
<b>Total Fund Expenses:</b>	<b>718,255</b>	<b>761,400</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Administration	718,255	761,400
<b>Total Fund Revenue:</b>	<b>718,255</b>	<b>761,400</b>
<b>Expenses</b>		
Administration	718,255	761,400
<b>Total Fund Expense:</b>	<b>718,255</b>	<b>761,400</b>

## Real Estate Excise Tax

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,722,194	537,351
Taxes	1,800,000	1,500,000
<b>Total Fund Revenue:</b>	<b>3,522,194</b>	<b>2,037,351</b>
<b>Expenses</b>		
Governmental Transfer/Services	1,792,466	1,633,763
Fund Balance	1,429,728	103,588
Unclassified	300,000	300,000
<b>Total Fund Expenses:</b>	<b>3,522,194</b>	<b>2,037,351</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Unincorporated Area Capital #1	3,522,194	2,037,351
<b>Total Fund Revenue:</b>	<b>3,522,194</b>	<b>2,037,351</b>
<b>Expenses</b>		
Unincorporated Area Capital #1	3,522,194	2,037,351
<b>Total Fund Expense:</b>	<b>3,522,194</b>	<b>2,037,351</b>



## Real Estate Excise Tax #2

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,778,656	1,872,260
Taxes	1,800,000	1,500,000
<b>Total Fund Revenue:</b>	<b>3,578,656</b>	<b>3,372,260</b>
<b>Expenses</b>		
Governmental Transfer/Services	2,549,325	1,824,060
Fund Balance	529,331	1,348,200
Unclassified	500,000	200,000
<b>Total Fund Expenses:</b>	<b>3,578,656</b>	<b>3,372,260</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Unincorporated Area Capital #2	3,578,656	3,372,260
<b>Total Fund Revenue:</b>	<b>3,578,656</b>	<b>3,372,260</b>
<b>Expenses</b>		
Unincorporated Area Capital #2	3,578,656	3,372,260
<b>Total Fund Expense:</b>	<b>3,578,656</b>	<b>3,372,260</b>

## Recreation

---

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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	120,903	78,736
Charges for Goods/Services	311,875	334,356
Intergovernmental Revenue	0	21,059
Miscellaneous Revenue	4,350	3,500
<b>Total Fund Revenue:</b>	<b>437,128</b>	<b>437,651</b>
<b>Expenses</b>		
Salary & Wages	93,156	118,803
Employee Benefits	34,068	38,435
Supplies & Services	187,255	221,960
Governmental Transfer/Services	16,797	14,938
Capital	15,000	6,000
Fund Balance	90,852	32,515
Unclassified	0	5,000
<b>Total Fund Expenses:</b>	<b>437,128</b>	<b>437,651</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Recreation	437,128	416,592
Snowmobile 07-08	0	21,059
<b>Total Fund Revenue:</b>	<b>437,128</b>	<b>437,651</b>
<b>Expenses</b>		
Recreation	437,128	416,592
Snowmobile 07-08	0	21,059
<b>Total Fund Expense:</b>	<b>437,128</b>	<b>437,651</b>

## Retail Car Rental Tax

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	51,703	241,868
Miscellaneous Revenue	5,500	10,460
Taxes	358,698	431,655
<b>Total Fund Revenue:</b>	<b>415,901</b>	<b>683,983</b>
<b>Expenses</b>		
Supplies & Services	180,000	180,000
Governmental Transfer/Services	163,429	164,305
Fund Balance	52,472	299,678
Unclassified	20,000	40,000
<b>Total Fund Expenses:</b>	<b>415,901</b>	<b>683,983</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Car Rental Tax	415,901	683,983
<b>Total Fund Revenue:</b>	<b>415,901</b>	<b>683,983</b>
<b>Expenses</b>		
Car Rental Tax	415,901	683,983
<b>Total Fund Expense:</b>	<b>415,901</b>	<b>683,983</b>

## Rid Administrative

---

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	135,782	115,020
Miscellaneous Revenue	37,500	29,250
<b>Total Fund Revenue:</b>	<b>173,282</b>	<b>144,270</b>
<b>Expenses</b>		
Salary & Wages	32,588	28,122
Employee Benefits	12,759	11,216
Supplies & Services	1,000	0
Fund Balance	126,935	94,932
Unclassified	0	10,000
<b>Total Fund Expenses:</b>	<b>173,282</b>	<b>144,270</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
RID Admin	173,282	144,270
<b>Total Fund Revenue:</b>	<b>173,282</b>	<b>144,270</b>
<b>Expenses</b>		
RID Admin	173,282	144,270
<b>Total Fund Expense:</b>	<b>173,282</b>	<b>144,270</b>

## Sewer Construction

---

To protect and improve the quality of the Spokane-Rathdrum Prairie Aquifer, Spokane's sole source of potable water, through the replacement of on-site sewage systems with piped sewerage system.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	10,085,842	16,020,790
Charges for Goods/Services	280,000	150,000
Intergovernmental Revenue	4,350,000	4,520,028
Miscellaneous Revenue	1,590,000	740,000
Non Revenues	10,880,000	0
Other Financing Sources	11,009,127	20,464,670
Proprietary Gains	0	725,044
<b>Total Fund Revenue:</b>	<b>38,194,969</b>	<b>42,620,532</b>
<b>Expenses</b>		
Salary & Wages	500,176	405,832
Employee Benefits	268,880	159,741
Supplies & Services	2,690,327	2,382,155
Governmental Transfer/Services	3,967,915	638,901
Debt Services	626,656	0
Capital	19,586,341	25,770,672
Fund Balance	10,554,674	13,163,231
Unclassified	0	100,000
<b>Total Fund Expenses:</b>	<b>38,194,969</b>	<b>42,620,532</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General Sewer	38,194,969	42,620,532
<b>Total Fund Revenue:</b>	<b>38,194,969</b>	<b>42,620,532</b>
<b>Expenses</b>		
General Sewer	38,194,969	42,620,532
<b>Total Fund Expense:</b>	<b>38,194,969</b>	<b>42,620,532</b>

## Sewer Operations

---

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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	19,181,612	21,114,266
Charges for Goods/Services	11,206,100	11,589,125
Licenses & Fees	1,500	1,500
Miscellaneous Revenue	1,018,500	1,051,000
Non Revenues	0	16,039,670
Other Financing Sources	746,010	4,843,511
<b>Total Fund Revenue:</b>	<b>32,153,722</b>	<b>54,639,072</b>
<b>Expenses</b>		
Salary & Wages	2,014,858	2,160,536
Employee Benefits	756,359	760,599
Supplies & Services	2,864,050	3,170,091
M&O	4,773,800	4,861,930
Governmental Transfer/Services	896,240	17,366,559
Debt Services	146,111	3,172,499
Capital	1,012,856	1,518,678
Fund Balance	19,689,448	21,003,180
Unclassified	0	625,000
<b>Total Fund Expenses:</b>	<b>32,153,722</b>	<b>54,639,072</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Sewer Utilities	32,153,722	54,639,072
<b>Total Fund Revenue:</b>	<b>32,153,722</b>	<b>54,639,072</b>
<b>Expenses</b>		
Sewer Utilities	32,153,722	54,639,072
<b>Total Fund Expense:</b>	<b>32,153,722</b>	<b>54,639,072</b>

## Stormwater Utility

---

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

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	3,997,806	4,227,815
Charges for Goods/Services	1,515,000	1,605,000
Intergovernmental Revenue	0	75,000
Miscellaneous Revenue	118,400	166,000
<b>Total Fund Revenue:</b>	<b>5,631,206</b>	<b>6,073,815</b>
<b>Expenses</b>		
Salary & Wages	408,103	399,168
Employee Benefits	119,812	133,714
Supplies & Services	550,859	710,771
Governmental Transfer/Services	40,576	81,933
Capital	2,554,750	3,415,000
Fund Balance	1,957,106	1,312,229
Unclassified	0	21,000
<b>Total Fund Expenses:</b>	<b>5,631,206</b>	<b>6,073,815</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Stormwater Utility	5,631,206	6,073,815
<b>Total Fund Revenue:</b>	<b>5,631,206</b>	<b>6,073,815</b>
<b>Expenses</b>		
Stormwater Utility	5,631,206	6,073,815
<b>Total Fund Expense:</b>	<b>5,631,206</b>	<b>6,073,815</b>

## Tax Increment Financing

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Taxes	101,375	99,725
<b>Total Fund Revenue:</b>	<b>101,375</b>	<b>99,725</b>
<b>Expenses</b>		
Debt Services	101,375	99,725
<b>Total Fund Expenses:</b>	<b>101,375</b>	<b>99,725</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
TIF #1	101,375	99,725
<b>Total Fund Revenue:</b>	<b>101,375</b>	<b>99,725</b>
<b>Expenses</b>		
TIF #1	101,375	99,725
<b>Total Fund Expense:</b>	<b>101,375</b>	<b>99,725</b>



## Tax Increment Financing #2

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The purpose of Tax Increment Financing District #2 is to develop an area on the west plains near the Spokane International Airport that will attract technology firms. This fund accounts for the debt service on the bonds that were sold to finance the district.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Taxes	0	83,000
<b>Total Fund Revenue:</b>	<b>0</b>	<b>83,000</b>
 <b>Expenses</b>		
Unclassified	0	83,000
<b>Total Fund Expenses:</b>	<b>0</b>	<b>83,000</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
TIF 2 Liberty Lake	0	83,000
<b>Total Fund Revenue:</b>	<b>0</b>	<b>83,000</b>
 <b>Expenses</b>		
TIF 2 Liberty Lake	0	83,000
<b>Total Fund Expense:</b>	<b>0</b>	<b>83,000</b>

## Tax Increment Financing #3

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Taxes	0	101,950
<b>Total Fund Revenue:</b>	<b>0</b>	<b>101,950</b>
 <b>Expenses</b>		
Unclassified	0	101,950
<b>Total Fund Expenses:</b>	<b>0</b>	<b>101,950</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
TIF #3	0	101,950
<b>Total Fund Revenue:</b>	<b>0</b>	<b>101,950</b>
 <b>Expenses</b>		
TIF #3	0	101,950
<b>Total Fund Expense:</b>	<b>0</b>	<b>101,950</b>

## Tourism Promotion Area

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	300,000	626,397
Miscellaneous Revenue	0	6,000
Taxes	1,571,466	1,556,661
<b>Total Fund Revenue:</b>	<b>1,871,466</b>	<b>2,189,058</b>
<b>Expenses</b>		
Supplies & Services	1,600,000	1,800,000
Unclassified	271,466	389,058
<b>Total Fund Expenses:</b>	<b>1,871,466</b>	<b>2,189,058</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Tourism Promotion Assessment	1,871,466	2,189,058
<b>Total Fund Revenue:</b>	<b>1,871,466</b>	<b>2,189,058</b>
<b>Expenses</b>		
Tourism Promotion Assessment	1,871,466	2,189,058
<b>Total Fund Expense:</b>	<b>1,871,466</b>	<b>2,189,058</b>

## Treasurer REET Tech

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	90,123	173,932
Intergovernmental Revenue	45,000	45,000
Miscellaneous Revenue	4,500	9,500
<b>Total Fund Revenue:</b>	<b>139,623</b>	<b>228,432</b>
<b>Expenses</b>		
Supplies & Services	44,850	0
Fund Balance	94,773	0
Unclassified	0	228,432
<b>Total Fund Expenses:</b>	<b>139,623</b>	<b>228,432</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Spo County Treas REET Tech	139,623	228,432
<b>Total Fund Revenue:</b>	<b>139,623</b>	<b>228,432</b>
<b>Expenses</b>		
Spo County Treas REET Tech	139,623	228,432
<b>Total Fund Expense:</b>	<b>139,623</b>	<b>228,432</b>

## Trial Court Improvement

---

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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Intergovernmental Revenue	62,024	95,000
Miscellaneous Revenue	1,344	0
<b>Total Fund Revenue:</b>	<b>63,368</b>	<b>95,000</b>
<b>Expenses</b>		
Salary & Wages	0	11,500
Supplies & Services	63,368	83,500
<b>Total Fund Expenses:</b>	<b>63,368</b>	<b>95,000</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Trial Court Improvement	63,368	95,000
<b>Total Fund Revenue:</b>	<b>63,368</b>	<b>95,000</b>
<b>Expenses</b>		
Trial Court Improvement	63,368	95,000
<b>Total Fund Expense:</b>	<b>63,368</b>	<b>95,000</b>

## Unemployment

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,002,856	1,159,641
Miscellaneous Revenue	376,000	248,728
<b>Total Fund Revenue:</b>	<b>1,378,856</b>	<b>1,408,369</b>
<b>Expenses</b>		
Salary & Wages	4,858	4,858
Employee Benefits	232,193	232,208
Supplies & Services	1,349	1,308
Governmental Transfer/Services	0	520
Fund Balance	1,040,456	1,069,475
Unclassified	100,000	100,000
<b>Total Fund Expenses:</b>	<b>1,378,856</b>	<b>1,408,369</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Unemployment	1,378,856	1,408,369
<b>Total Fund Revenue:</b>	<b>1,378,856</b>	<b>1,408,369</b>
<b>Expenses</b>		
Unemployment	1,378,856	1,408,369
<b>Total Fund Expense:</b>	<b>1,378,856</b>	<b>1,408,369</b>

## Veterans Services

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The purpose of the Veterans Assistance Fund, pursuant to the laws of the State of Washington, RCW's 73.08.010, 73.08.070, 73.08.080, is to provide emergency assistance to indigent veterans, widows, and orphans, as defined by revised RCW 41.04.005.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	239,858	314,242
Miscellaneous Revenue	7,500	11,067
Taxes	611,994	617,098
<b>Total Fund Revenue:</b>	<b>859,352</b>	<b>942,407</b>
<b>Expenses</b>		
Salary & Wages	160,576	162,756
Employee Benefits	62,656	62,453
Supplies & Services	365,940	375,792
Governmental Transfer/Services	28,167	27,164
Fund Balance	227,013	281,242
Unclassified	15,000	33,000
<b>Total Fund Expenses:</b>	<b>859,352</b>	<b>942,407</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
General	859,352	942,407
<b>Total Fund Revenue:</b>	<b>859,352</b>	<b>942,407</b>
<b>Expenses</b>		
General	262,739	263,538
Veteran Relief	596,613	678,869
<b>Total Fund Expense:</b>	<b>859,352</b>	<b>942,407</b>

## Victim/Witness Program

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	242,922	253,061
Charges for Goods/Services	107,468	118,710
Fines & Forfeits	163,432	204,291
Miscellaneous Revenue	10,306	10,534
<b>Total Fund Revenue:</b>	<b>524,128</b>	<b>586,596</b>
<b>Expenses</b>		
Salary & Wages	229,020	197,129
Employee Benefits	119,984	92,879
Supplies & Services	28,276	28,276
Governmental Transfer/Services	20,169	3,310
Fund Balance	126,679	190,002
Unclassified	0	75,000
<b>Total Fund Expenses:</b>	<b>524,128</b>	<b>586,596</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Victim/Witness	524,128	586,596
<b>Total Fund Revenue:</b>	<b>524,128</b>	<b>586,596</b>
<b>Expenses</b>		
Expanded Victim	250	250
Victim/Witness	523,878	586,346
<b>Total Fund Expense:</b>	<b>524,128</b>	<b>586,596</b>



## Wastewater Treatment Plant

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This Fund accounts for the Rate Stabilization Fees collected. Monies from this fund are used to increase Wastewater Treatment Plant Capacity.

### ***Adopted Budget:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,064,240	4,554,709
Charges for Goods/Services	3,560,000	5,763,000
Miscellaneous Revenue	150,000	425,000
Non Revenues	8,410,000	0
Other Financing Sources	0	4,875,000
<b>Total Fund Revenue:</b>	<b>13,184,240</b>	<b>15,617,709</b>
<b>Expenses</b>		
Supplies & Services	0	200
Governmental Transfer/Services	8,510,000	5,793,142
Fund Balance	4,674,240	9,824,367
<b>Total Fund Expenses:</b>	<b>13,184,240</b>	<b>15,617,709</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
wastewater Treatment	13,184,240	15,617,709
<b>Total Fund Revenue:</b>	<b>13,184,240</b>	<b>15,617,709</b>
<b>Expenses</b>		
wastewater Treatment	13,184,240	15,617,709
<b>Total Fund Expense:</b>	<b>13,184,240</b>	<b>15,617,709</b>

## Worker's Comp

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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:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Beginning Fund Balance	1,904,150	4,320,932
Miscellaneous Revenue	2,561,800	2,353,927
<b>Total Fund Revenue:</b>	<b>4,465,950</b>	<b>6,674,859</b>
<b>Expenses</b>		
Salary & Wages	253,799	239,378
Employee Benefits	157,405	155,716
Supplies & Services	2,149,781	2,153,239
Governmental Transfer/Services	31,033	12,929
Fund Balance	1,723,932	3,963,597
Unclassified	150,000	150,000
<b>Total Fund Expenses:</b>	<b>4,465,950</b>	<b>6,674,859</b>

### ***Program Budgets:***

<b>Revenues</b>	<b>2007</b>	<b>2008</b>
Loss Control	4,465,950	6,674,859
<b>Total Fund Revenue:</b>	<b>4,465,950</b>	<b>6,674,859</b>
<b>Expenses</b>		
Loss Control	4,465,950	6,674,859
<b>Total Fund Expense:</b>	<b>4,465,950</b>	<b>6,674,859</b>

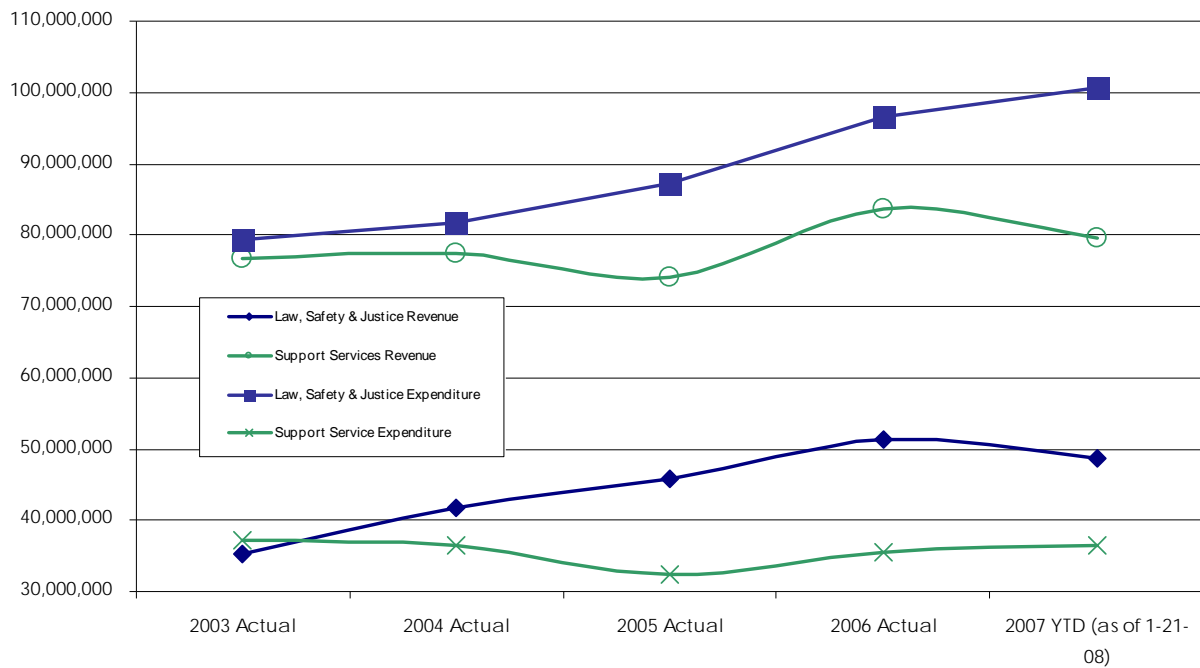
## General Fund Revenues 2003-2007

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 YTD (as of 1-21-08)
Administrative Services	12,772,939	12,421,278	11,871,526	14,533,625	10,786,812
Assessor	11,065	15,128	20,706	14,091	4,772
Auditor	5,107,837	4,676,026	5,082,796	5,824,168	4,782,564
Ballpark	102,511	143,487	185,168	117,208	128,162
Board of Equalization	-	-	-	-	6
Boundary Review Board	1,642	5,700	500	700	723
Civil Service	3,300	7,370	17,557	11,228	7,964
Clerk	1,378,954	1,474,233	1,674,762	2,243,835	2,208,872
Commissioners	2,802	2,808	3,696	2,944	2,217
Communications	266,747	127,359	113,100	352,271	199,402
Cooperative Extension	159,629	128,922	113,877	125,847	141,917
Counsel for Defense	-	-	-	-	51
Criminal Justice Sales Tax	2,596,427	2,274,877	2,452,769	2,725,584	2,375,230
Debt Service	5,172,646	6,928,553	1,265,062	3,071,323	2,521,764
District Court	5,644,033	5,265,460	5,175,160	5,661,110	5,986,999
Economic Development	-	-	-	212,632	253,762
Emergency Mgmt	392,613	457,215	360,660	418,465	147,862
Facilities	273,612	251,330	229,730	461,008	94,922
Hearing Examiner	175,690	154,898	169,869	160,587	164,758
Human Resources	1,919	611	10,311	747	694
Jail	5,243,028	5,776,323	5,138,920	5,384,217	5,214,374
Juvenile	212,826	144,208	96,077	89,893	946,362
Juvenile/Jail Sales Tax	6,170,605	6,452,723	6,968,524	7,751,018	6,724,451
Medical Examiner	296,146	288,834	339,937	356,082	273,347
Parks	683,755	1,153,748	123,751	206,979	215,808
Planning	58,213	-	-	-	-
Pre-Trial Services	17,898	22,183	31,231	36,529	39,820
Probation	873,559	894,361	763,953	823,256	-
Property Tax	30,478,901	32,396,895	33,323,296	34,983,394	38,742,767
Prosecutor	2,645,352	2,727,191	2,781,362	2,944,826	2,556,747
Public Defender	509,295	460,297	537,220	613,547	1,111,857
Public Safety Sales Tax	-	-	3,038,611	4,173,102	3,606,894
Purchasing	-	-	430,287	478,904	394,000
Sales Tax	20,758,680	18,212,118	19,928,585	21,230,766	18,767,904
SCOPE	29,107	-	-	-	-
SCRAPS	1,097,955	994,925	1,030,042	1,022,507	921,921
Sheriff	7,376,292	13,974,309	14,784,901	16,106,827	15,456,570
State Examiners	-	-	-	-	22
Superior Court	450,409	424,843	458,910	585,057	850,717
Treasurer	1,051,914	951,602	1,391,292	2,125,228	2,480,445
General Fund Total:	112,018,302	119,209,816	119,914,146	134,849,505	128,113,459

## General Fund Expenditures 2003-2007

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 YTD (as of 1-21-08)
Administrative Services	1,898,781	2,060,760	2,635,454	3,060,069	4,383,608
Assessor	3,153,949	3,181,398	3,234,182	3,422,651	3,438,954
Auditor	3,838,149	4,189,499	3,729,589	4,140,649	3,823,383
Ballpark	176,179	278,386	388,247	117,208	112,070
Board of Equalization	101,289	109,373	122,984	140,682	156,051
Boundary Review Board	161,835	174,433	192,845	205,141	224,059
Civil Service	136,816	131,628	142,973	152,371	136,399
Clerk	2,218,481	2,286,446	2,299,481	2,442,865	2,513,661
Commissioners	625,004	629,222	668,441	665,351	692,548
Communications	508,804	342,299	584,691	714,199	471,270
Cooperative Extension	491,827	456,069	465,813	490,530	489,716
Counsel For Defense	702,207	727,803	754,044	832,917	894,978
Courthouse Security	488,369	454,047	545,837	636,152	541,987
Data Processing	3,699,609	3,499,684	4,095,737	4,718,774	4,459,780
Debt Service	7,549,982	8,120,502	2,415,614	3,635,937	3,007,538
District Court	4,604,959	4,638,043	4,853,023	5,248,101	5,474,865
Economic Development	-	-	-	212,632	290,683
Emergency Mgmt	520,754	452,741	374,888	418,191	525,246
Facilities	5,138,642	4,493,034	4,337,291	4,682,806	4,596,028
Geiger Confinement	4,500,067	4,917,021	4,739,039	7,919,049	6,967,224
Health District	2,458,948	2,404,010	2,403,603	2,524,210	2,619,951
Hearing Examiner	157,741	155,708	171,608	159,212	178,028
Human Resources	703,251	648,641	636,704	660,433	662,860
Jail	14,515,625	15,641,578	16,923,273	18,582,714	18,862,906
Juvenile	5,041,484	5,140,427	5,241,760	5,602,617	6,700,660
Liability Insurance	1,734,330	1,735,000	1,704,851	1,910,100	2,432,551
Martin Hall	167,900	211,810	228,125	228,125	228,125
Medical Examiner	1,089,412	1,068,043	1,137,242	1,227,376	1,295,307
Parks	2,186,694	1,962,930	2,221,443	1,669,171	1,769,545
Planning	667,370	-	-	-	-
Pre-Trial Services	296,249	316,425	325,439	380,920	397,904
Probation	551,397	587,229	672,578	733,455	1,997,135
Prosecutor	8,293,625	8,263,394	8,628,203	9,341,308	9,914,867
Public Defender	4,853,411	4,998,434	5,364,520	5,679,675	6,029,144
Purchasing	469,155	482,181	1,000,898	1,038,078	1,088,402
SCOPE	69,797	147,556	156,202	135,732	146,504
SCRAPS	1,159,026	1,135,747	1,186,895	1,289,216	1,284,606
Sheriff	24,686,742	25,362,147	28,141,840	29,768,547	30,415,354
State Examiners	266,853	222,949	262,802	279,492	289,301
Superior Court	4,957,830	4,835,328	5,065,082	5,213,390	5,882,854
Treasurer	1,708,237	1,725,228	1,750,700	1,770,580	1,669,747
General Fund Total:	116,550,778	118,187,152	119,803,941	132,050,626	137,065,799

## General Fund 2003-2007



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 YTD (as of 1-21-08)
Law, Safety & Justice Revenue	35,204,546	41,766,713	45,763,695	51,299,354	48,629,440
Support Services Revenue	76,813,756	77,443,104	74,150,452	83,550,151	79,484,019
Law, Safety & Justice Expenditure	79,362,954	81,658,144	87,365,135	96,546,920	100,680,996
Support Service Expenditure	37,187,824	36,529,008	32,438,806	35,503,706	36,384,803

## Authorized Positions

Administrative Services			Civil Service		
1206	Chief Executive Officer	1.00	1011	Civil Service Technician	1.00
1217	Budget Analyst	2.00	1304	Test Technician	1.00
1245	Grants Administrator	1.00	1305	Chief Examiner	1.00
1313	Labor Relations Manager	1.00			3.00
1314	Labor Relations Specialist	1.00	Clerk		
		6.00	1001	Office Assistant 4	1.00
Assessor			1007	Office Assistant 3	3.00
1121	Appraisal Supervisor	1.00	1031	Executive Assistant	1.00
1405	Personal Property Evaluator	4.00	1108	Court Services Manager	1.00
1408	Manuf Home Appraiser 2-3	1.00	1109	Chief Deputy Clerk	1.00
1409	Real Property Appraiser 1	1.00	1115	Supervisor Records Management	2.00
1410	Real Property Appraiser 3	14.00	1205	Accounting Technician 2	3.00
1413	Prop Sales Anal & Appeals Spec	1.00	1210	Accounting Technician 3	7.00
1414	Real Property Appraiser 4	6.00	1245	Finance Manager	1.00
1415	Real Property Appraiser 5	1.00	4206	Court Clerk	20.00
1416	Levy Specialist	2.00	4215	Court Process Clerk	15.00
1417	Property Records Tech	9.00		County Clerk	1.00
1418	Chief Deputy Assessor	1.00			56.00
1419	Commercial Appraisal Supv	1.00	Commissioners		
1421	Res Property Appraisal Supv	2.00	1001	Office Assistant 4	1.00
1422	Property Records Supervisor	1.00	1010	Commissioners Executive Assist	3.00
1653	GIS Technician 2	3.00	1026	Clerk of the Board	1.00
1655	Assessor GIS Supervisor	1.00	1027	Assistant to Clerk of the Board	1.00
1656	GIS Specialist	3.00		County Commissioner	3.00
1658	GIS Technician 1	2.00			9.00
	Assessor	1.00	Communications		
		55.00	1205	Accounting Technician 2	1.00
Auditor			4020	Communications Tech Aide	1.00
1008	License Specialist	8.00	4021	Communications Technician	5.00
1031	Executive Assistant	1.00	4023	Sheriffs Radio & Elect Coord	1.00
1095	Election/Voter Services Tech	2.00			8.00
1096	Election/Voter Services Lead	2.00	Cooperative Extension		
1097	Voter Services Specialist	1.00	1001	Office Assistant 4	1.00
1098	Election/Voter Services Supv	2.00	1004	Staff Assistant 3	1.00
1099	Voter Outreach-Elect Com Coord	1.00	1007	Office Assistant 3	1.00
1100	Recording Specialist	5.00	3302	Plant Clinic Coordinator	0.60
1101	License Spec Field Liaison	1.00	3310	4 - H Coordinator	1.00
1104	Records Manager	1.00			4.60
1105	Vehicle License Manager	1.00	Counsel for Defense		
1107	Elections Manager	1.00	1012	Secretary 2	1.00
1110	Recording Specialist, Senior	1.00	1030	Staff Assistant	1.00
1119	Recording Supervisor	1.00	4107	Attorney 2	3.00
1124	Senior Accountant	3.50	4108	Senior Attorney	2.00
1209	Accounting Supervisor	3.00	4111	Manager	1.00
1210	Accounting Technician 3	2.00	4114	Paralegal 1	1.00
1211	Accounting Technician 4	6.00	4123	Investigator 2	2.00
1213	Payroll Control Technician	3.00			11.00
1215	Accountant	1.00	Courthouse Security		
1218	Financial Analyst	2.00	4027	Deputy Sheriff-Patrol	1.00
1220	Accounting Manager	1.00			1.00
	County Auditor	1.00	District Court		
		50.50	1014	Office Manager	1.00
Board of Equalization			1022	Office Supervisor	4.00
1006	Assistant Clerk	1.00	1123	Case Management Specialist	4.00
1015	Director	1.00	1205	Accounting Technician 2	8.00
		2.00	1210	Accounting Technician 3	2.00
Boundary Review Board			1211	Accounting Technician 4	1.00
1002	Staff Assistant 2	0.60	2125	Computer Applications Asst.	1.00
2105	Planner 2	1.00	4097	Legal Office Assistant 1	6.00
2112	Director	1.00	4098	Legal Office Assistant 2	11.00
		2.60	4099	Legal Secretary	3.00
			4200	Judicial Operations Manager	1.00
			4202	District Court Judicial Assist	14.00
			4206	Court Clerk	8.00

4208	District Court Commissioner	4.50
4209	District Court Administrator	1.00
4213	Mental Hlth Ther Ct Sup Mgr	1.00
4220	Mental Health Eval - Dist Ct	1.00
4221	Mental Health Case Mgr-Dist Ct	1.00
4222	Clerk of District Court	1.00
	District Court Judge	9.00
		82.50
Economic Development		
2101	Development Asst Coord 1	1.00
		1.00
Emergency Management		
4021	Communications Technician	1.00
4034	Reg Coord-Homeland Security	1.00
4035	Deputy Director	1.00
4036	Program Specialist	3.00
		6.00
Facilities		
1002	Staff Assistant 2	1.00
1211	Accounting Technician 4	1.00
2006	Maintenance Worker 2	4.00
2008	Trades Specialist 2	5.00
2010	Trades Supervisor	1.00
2012	Lead Boiler Maint Specialist	1.00
2014	Bldg Maintenance Specialist	6.00
2015	Energy Mgmt System Specialist	1.00
2017	Chief Bldg Maint Specialist	1.00
2018	Boiler Maint Specialist	3.00
2019	Director	1.00
2020	Senior Facilities Manager	1.00
3023	Facilities Design & Const. Mgr	1.00
		27.00
Hearing Examiner		
1030	Staff Assistant	1.00
2113	Hearing Examiner	1.00
		2.00
Human Resources		
1001	Office Assistant 4	1.00
1009	Secretary 1	1.00
1012	Secretary 2	1.00
1030	Staff Assistant	1.00
1301	Benefits Coordinator	1.00
1303	Human Resource Analyst	2.00
1307	Director	1.00
1315	Human Resource Assistant	1.00
1316	Human Resources Specialist	1.00
1317	Computer App Specialist	1.00
1325	Quality Improvement Coord	1.00
2416	Parking Enforcement Officer	0.80
		12.80
Jail		
1211	Accounting Technician 4	2.00
4003	Corrections Deputy	154.00
4005	Corrections Sergeant	12.00
4007	Corrections Lieutenant	5.00
4009	Commander	1.00
4017	Jail Cook	8.00
4019	Food Manager	1.00
4048	Registered Nurse	8.00
4049	Sheriff Technical Assist 1	22.00
4050	Nurse Manager	1.00
4052	Office Supervisor	1.00
4055	Secretary 2 - Sheriffs	5.00
4058	Licensed Practical Nurse	4.00
		224.00

Juvenile		
1001	Office Assistant 4	5.00
1007	Office Assistant 3	7.50
1012	Secretary 2	2.00
1017	Staff Assistant 1	1.00
1205	Accounting Technician 2	1.00
1210	Accounting Technician 3	1.00
1211	Accounting Technician 4	1.00
4001	Corrections Officer	28.00
4107	Attorney 2	1.00
4305	Probation Officer 1	32.60
4307	Probation Officer 2	9.00
4309	Mental Health Counselor	1.00
4310	Registered Nurse	2.00
4314	Detention/Probation Div Mgr	2.00
4316	Court Administrator	1.00
4319	Work Crew Officer	1.00
4322	Business Manager	1.00
4323	Nurse Manager	1.00
4327	Detention Shift Supervisor	6.00
4329	Detention Sys Manager	1.00
4333	Court Unit Supervisor	4.00
		109.10
Medical Examiner		
1001	Office Assistant 4	1.00
1014	Office Manager	1.00
5001	Medical Examiner	2.00
5005	Chief Autopsy Assistant	1.00
5006	Deputy Medical Investigator	4.00
5007	Medical Transcriptionist	1.00
		10.00
Parks & Recreation		
1001	Office Assistant 4	1.00
1014	Office Manager	1.00
2002	Parks Maintenance Coordinator	1.00
2006	Maintenance Worker 2	1.00
2008	Trades Specialist 2	7.00
2010	Trades Supervisor	1.00
2013	Mechanic 2	1.00
2403	Parks Special Projects Manager	1.00
2405	Parks Superintendent	1.00
2407	Recreation Manager	1.00
2408	Director	1.00
2410	Park Ranger	1.00
		18.00
Pre-Trial Services		
1017	Staff Assistant 1	1.00
4125	Pre-Trial Services Manager	1.00
4126	Pretrial Service Officer 1	3.50
4127	Pretrial Service Officer 2	2.00
		7.50
Probation		
1205	Accounting Technician 2	1.00
4097	Legal Office Assistant 1	1.00
4098	Legal Office Assistant 2	7.00
4216	Dist Ct Prob/DUI Court Mgr	1.00
4219	Deputy DUI Court Manager	1.00
4305	Probation Officer 1	9.00
4307	Probation Officer 2	1.00
		21.00
Prosecutor		
1001	Office Assistant 4	1.00
1002	Staff Assistant 2	1.00
1031	Executive Assistant	1.00
1201	Cashier	1.00
4097	Legal Office Assistant 1	10.60

4098	Legal Office Assistant 2	12.00	4041	Inspector	1.00
4099	Legal Secretary	16.00	4043	Undersheriff	2.00
4102	Victim/Witness Program Spec	2.65	4045	Automotive Technician	3.00
4107	Attorney 2	44.00	4047	Fleet Manager	1.00
4108	Senior Attorney	24.00	4049	Technical Assist 1	11.00
4109	Chief Deputy Attorney	2.00	4053	Grant/Contract Coordinator	1.00
4110	Administrative Attorney	0.80	4054	Civil Assistant	2.00
4115	Paralegal 2	17.00	4055	Secretary 2	3.00
4117	Criminal History Specialist	1.00	4331	Admin Manager	1.00
4121	Investigator 1	1.00	4332	Info Sys Coord	1.00
4123	Investigator 2	1.00		County Sheriff	1.00
4322	Business Manager	1.00			303.00
	County Prosecutor	1.00			
		138.05	Superior Court		
Public Defender			1001	Office Assistant 4	1.00
1014	Office Manager	1.00	1009	Secretary 1	3.00
4097	Legal Office Assistant 1	2.00	1012	Secretary 2	2.00
4098	Legal Office Assistant 2	4.00	1016	Court Staff Assistant	1.00
4099	Legal Secretary	5.00	1029	Court Staff Assistant, Senior	1.00
4107	Attorney 2	49.00	4119	Family Court Facilitator	1.00
4108	Senior Attorney	10.00	4205	Judicial Assistant	12.00
4109	Chief Deputy Attorney	1.00	4207	Official Court Reporter	12.00
4113	Public Defender	1.00	4210	Superior Court Commissioner	6.00
4114	Paralegal 1	3.00	4211	Superior Court Administrator	1.00
4115	Paralegal 2	7.00	4212	Court Coordinator	6.00
4123	Investigator 2	5.00	4218	Asst Superior Court Admin.	1.00
4124	Investigation Supervisor	1.00		Superior Court Judge	12.00
		89.00			59.00
Purchasing			Treasurer		
1012	Secretary 2	1.00	1031	Executive Assistant	1.00
1014	Office Manager	1.00	1116	Tax Collections Supervisor	2.00
1021	Mail Clerk	1.00	1124	Senior Accountant	1.00
1219	Buyer 1	1.00	1200	Debt Management Officer	1.00
1221	Buyer 2	1.00	1211	Accounting Technician 4	1.00
1222	Buyer 3	2.00	1238	Cash Flow Manager	1.00
1223	Director	1.00	1240	Finance Deputy	1.00
1224	Senior Buyer	1.00	1246	Senior Finance Manager	1.00
1317	Computer App Specialist	0.60	1250	Chief Deputy Treasurer	1.00
		9.60	1318	Computer Application Spec. 2	1.00
SCRAPS			1400	Tax Foreclosure Specialist	1.00
1009	Secretary 1	1.00	1402	Tax Collection Specialist	10.00
1030	Staff Assistant	1.00	1406	Tax Collection Specialist 2	3.00
2905	Kennel Maintenance Officer	1.00	1407	Tax Collection Specialist 3	2.00
2907	Kennel Maintenance Assistant	2.00	1420	Data Quality Technician	1.00
2910	Animal Protection Officer	6.00		County Treasurer	1.00
2915	Animal Protection Assistant	4.00			29.00
2916	Development & Program Coord	1.00			
2920	Director	1.00			
		17.00			
Sheriff					
1003	Staff Assist	1.00			
1018	Administ Asst. 1	1.00			
1032	Staff Assistant	1.00			
1211	Accounting Technician 4	2.00			
4010	Digital - Forensic Specialist	1.00	911 Communication		
4011	Communications Officer	15.00	1017	Staff Assistant 1	1.00
4012	Communications Supervisor	5.00	1210	Accounting Technician 3	0.60
4013	Forensic Specialist	4.00	4062	Emerg Comm Call Receiver	32.00
4014	Forensic Lead Specialist	3.00	4064	Emerg Communication Supv	8.00
4015	Forensic Unit Manager	1.00	4066	Director	1.00
4016	Forensic Technician	2.00	4068	Coordinator	1.00
4027	Deputy Sheriff-Patrol	153.00			43.60
4029	Detective/Corporal	51.00	Auditor O&M		
4031	Sergeant	24.00	1001	Office Assistant 4	1.00
4033	Lieutenant	10.00	1007	Office Assistant 3	2.00
4038	Chief Criminal Deputy	2.00	1100	Recording Specialist	2.00
					5.00



Buildings			2211	Training Foreman	1.00
1210	Accounting Technician 3	1.00	2218	Bridge/Roadside Supervisor	1.00
1211	Accounting Technician 4	1.00	2219	Material/Resource Manager	1.00
1509	Graphics Designer/Illustrator	1.00	2222	Operations & Maintenance Super	1.00
2102	Devel Assist Coordinator	1.00	2242	Traffic Sign Tech 1	3.00
2105	Planner 2	9.00	2251	Road Maintenance Specialist 1	23.00
2107	Planner 3	5.00	2257	Bridge Carpenter 1	1.00
3000	Staff Assist	1.00	2261	Road Maintenance Specialist 2	36.00
3001	Services Coord 1	4.00	2262	Bridge Carpenter 2	3.00
3003	Services Coord 2	5.00	2265	Traffic Sign Tech 2	3.00
3005	Senior Building Technician	1.00	2271	Road Maintenance Specialist 3	47.00
3010	Assistant Director	3.00	2274	Traffic Sign Tech 3	2.00
3012	Director	1.00	2283	Chief Traffic Sign Technician	1.00
3014	Land Use Tec	1.00	2284	Bridge Carpenter 3	1.00
3018	Bldg/Fire Prevention Insp	10.00	2287	Traffic Sign Technician 4	1.00
3019	Project Coord 2	3.00	2299	Plans and Specifications Tech	1.00
3020	Senior Inspector	5.00	2300	Map Technician	1.00
3021	Project Coord 3	1.00	2303	Engineering Technician 1	12.00
3026	Codes Administrator	3.00	2305	Engineering Technician 2	24.80
3103	Plans Examiner 3	1.00	2307	Engineering Technician 3	18.00
4402	Department Aide 2	1.00	2309	Senior Technician	8.00
		58.00	2310	Land Development Coord	1.00
Community Development			2311	Traffic Signal Tech	2.00
1001	Office Assistant 4	1.00	2312	Sr Traffic Signal Tech	1.00
1017	Staff Assistant 1	1.00	2313	Chief Traffic Signal Tech	1.00
2116	Community Devel Spec 2	4.00	2317	Right Of Way Agent 1	2.00
2117	Community Devel Spec 3	1.00	2319	Right Of Way Agent 2	6.00
		7.00	2320	Supervising ROW Agent	1.00
Community Services			2329	Engineering Office Admin	1.00
1001	Office Assistant 4	2.00	2330	Land Surveyor	2.00
1012	Secretary 2	4.00	2331	Engineer 1	3.00
1017	Staff Assistant 1	1.00	2332	Engineer 2	5.00
1030	Staff Assistant	1.00	2335	Engineer 3	6.00
1124	Senior Accountant	2.00	2337	Engineer 4	1.00
1212	Fiscal Grant Specialist	6.00	2341	County Engineer	1.00
1215	Accountant	1.00	3015	Engineering Permit Technician	1.00
1242	Finance Manager	1.00			258.60
3203	Program Planner/Evaluator	8.00	ER&R		
3205	Human Services Coordinator	4.00	2212	Equip Maint Supervisor 1	2.00
3208	Director	1.00	2214	Equip Maint Supervisor 2	1.00
3209	Mental Health System Admin	1.00	2235	Shop Clerk	1.00
3210	Assistant Director	1.00	2252	Parts Assistant/Pickup Driver	1.00
3211	Living Skills Service Provider	8.00	2267	Shop Clerk Lead Worker	1.00
3213	Facilities Manager	1.00	2275	Parts Issuer	3.00
4108	Senior Attorney	1.00	2285	Shop Wrkr-Truck & Equip Mech	14.00
4401	Department Aide 1	0.60	2286	Parts Lead Worker	1.00
		43.60	2290	Shop Wrkr-Lt Truck & Car Mech	1.00
County Road			2291	Shop Wrkr - Motor Pool - ER&R	1.00
1001	Office Technician 2	4.00	2292	Shop Worker - Tire person	1.00
1002	Staff Assistant 2	1.00	2293	Shop Worker - Welder	3.00
1007	Office Technician 1	1.00			30.00
1012	Admin. Specialist 2	8.00	Fair & Expo		
1232	Administrative Services Tech	2.00	1001	Office Assistant 4	1.00
1650	GIS Analyst	1.00	1007	Office Assistant 3	0.50
1651	GIS Technician	1.00	1014	Office Manager	1.00
1656	GIS Specialist	1.00	1211	Accounting Technician 4	1.00
2120	Traffic Program Coordinator	1.00	2005	Maintenance Worker 1	4.00
2121	Traffic Program Analyst	1.00	2006	Maintenance Worker 2	2.00
2123	Engineering Info. Sys. Coord.	1.00	2008	Trades Specialist 2	2.00
2125	Computer Applications Asst	1.00	3303	Assistant Director	1.00
2128	Envir Prog & Spec Project Mgr	1.00	3304	Marketing Coordinator	1.00
2130	Trans Demand Mgmt Coordinator	1.00	3305	Director	1.00
2135	Commute Trip Reduction Coord.	1.80	3306	Facilities Manager	1.00
2208	Road Maint Supervisor 1	6.00	3307	Fair Coordinator	1.00
2209	Seasonal Foreman	1.00	3308	Event Production Coordinator	1.00
2210	Road Maint Supervisor 2	1.00	3309	Event Maintenance Coordinator	1.00

18.50			Public Works Administration		
Geiger			1004	Staff Assistant 3	1.00
1001	Office Assistant 4	4.00	1244	Financial Operations Manager	1.00
1004	Staff Assistant 3	1.00	2127	Public Information & Comm Mgr	1.00
1012	Secretary 2	1.00	2343	County Operations Director	1.00
1014	Office Manager	1.00			4.00
1030	Staff Assistant	1.00	Risk Management		
1040	Custody Tech Specialist 1	3.00	1001	Office Assistant 4	1.00
1041	Custody Tech Specialist 2	5.00	1211	Accounting Technician 4	0.80
1205	Accounting Technician 2	1.00	1306	Safety Coordinator	3.00
1211	Accounting Technician 4	2.00	1309	Manager	1.00
1226	Purchasing & Invtry Officer	1.00	1328	Workers Comp Claim Adjudicator	1.00
1243	Finance Manager	1.00	1330	Liability Claims Adjudicator	1.00
2005	Maintenance Worker 1	1.00	1335	Claims Technician	1.80
2010	Trades Supervisor	1.00	4099	Legal Secretary	1.00
2011	Shop Worker	2.00	4108	Senior Attorney	2.00
2014	Bldg Maintenance Specialist	1.00	4115	Paralegal 2	1.00
4129	Investigator 3	1.00			13.60
4301	Corrections Officer	77.00	Utilities		
4302	Sergeant	8.00	1001	Office Technician 2	4.00
4304	Director	1.00	1002	Staff Assistant 2	2.00
4305	Probation Officer 1	13.00	1012	Admin. Specialist 2	3.00
4310	Registered Nurse	2.00	1014	Office Manager	1.00
4311	Institutional Cook	7.00	1025	Program Specialist	1.00
4312	Food Service Mgr	1.00	1656	GIS Specialist	3.00
4315	Teacher	1.00	2100	Utilities Account Analyst	1.00
4317	Captain	1.00	2124	Water Resources Specialist	3.00
4318	Mail/Property Spec	2.00	2133	Stormwater Utility Manager	1.00
4324	Lieutenant	1.00	2305	Engineering Technician 2	7.00
		141.00	2307	Engineering Technician 3	7.00
Golf Course			2310	Land Development Coord	1.00
2005	Maintenance Worker 1	1.00	2316	Land Use Info Sys Coordinator	1.00
2008	Trades Specialist 2	1.00	2321	Wastewtr Collect Sys Spec 3	6.00
2013	Mechanic 2	2.00	2323	Wastewater Collect Sys Supv	1.00
2021	Asst Golf Course Superintendent	3.00	2324	Wastewtr Collect Sys Spec 1	2.00
2023	Golf Superintendent	3.00	2325	Wastewtr Collect Sys Spec 2	4.00
2025	Golf Course Maint Specialist	1.00	2326	Project Manager	1.00
4322	Business Manager	1.00	2328	Wastewater Oper Sec Mgr	1.00
		12.00	2332	Engineer 2	4.00
Information Systems			2333	Water Resources Manager	1.00
1017	Staff Assistant 1	2.00	2334	Reg Sld Wst Cor&Lndfl Cls Mgr	1.00
1601	Director	1.00	2337	Engineer 4	1.00
1604	Technical Support Specialist	3.00	2339	Director	1.00
1607	Customer Services Coordinator	1.00	2340	Water Reclamation Manager	1.00
1609	Telecommunication Specialist	2.00	2346	Customer Accounting Spec 1	1.00
1612	Telecom Specialist, Sr.	1.00	2347	Customer Accounting Spec 2	4.00
1617	ERP Project Manager	1.00	2348	Customer Accounting Spec 3	1.70
1619	Systems Analyst	9.00			65.70
1621	Analyst Programmer	7.00	Veteran Services		
1627	Senior Computer Programmer	10.00	1001	Office Assistant 4	1.00
1629	Programming Services Manager	1.00	1002	Staff Assistant 2	1.00
1641	Sr Systems Administrator	3.00	3403	Veteran Services Officer	1.00
1642	Sr Tech Support Specialist	4.00	3405	Director	1.00
1645	Database Administrator	1.00			4.00
1647	Technical Services Manager	1.00	Victim Witness		
1649	GIS Manager	1.00	1007	Office Assistant 3	0.60
1652	GIS Senior Analyst	1.00	4101	Victim/Witness Program Mgr	1.00
1653	GIS Technician 2	1.00	4102	Victim/Witness Program Spec	1.95
1654	GIS Database Administrator	1.00			3.55
1656	GIS Specialist	5.00			
1658	GIS Technician 1	2.00			
		58.00	Other Funds Total		
					766.15
			All Funds Total		
					2,140.40

# Glossary

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**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 include 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 (DUFB) 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.)