



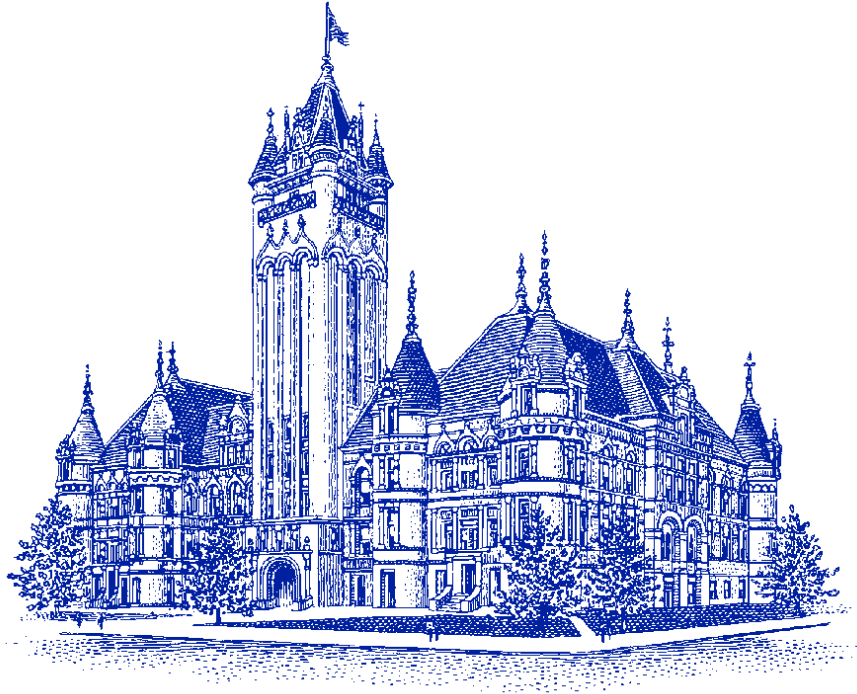
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SPOKANE COUNTY



SPOKANE COUNTY

2014 ANNUAL BUDGET

January 1, 2014-December 31, 2014

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COUNTY BUDGET

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<u>POSITION TITLE</u>	<u>INCUMBENT</u>	<u>TERM</u>	<u>TERM ENDS</u>
Assessor	Vicki Horton	4 year	12/31/14
Auditor	Vicky M Dalton	4 year	12/31/14
Clerk	Thomas R Fallquist	4 year	12/31/14
Commissioner			
District 1	Todd Mielke	4 year	12/31/16
District 2	Shelly O'Quinn	4 year	12/31/16
District 3	Al French	4 year	12/31/14
District Court			
Position 1	Hon. Vance W Peterson	4 year	1/12/15
Position 2	Hon. Sara B Derr	4 year	1/12/15
Position 3	Hon. Donna Wilson	4 year	1/12/15
Position 4	Hon. Patti Connolly Walker	4 year	1/12/15
Position 5	Hon. Greg Tripp	4 year	1/12/15
Position 6	Hon. Debra R Hayes	4 year	1/12/15
Position 7	Hon. Randy A. Brandt	4 year	1/12/15
Position 8	Hon. Richard M. Leland	4 year	1/12/15
Prosecuting Attorney	Steven J Tucker	4 year	12/31/14
Sheriff	Ozzie Knezovich	4 year	12/31/14
Superior Court			
Position 1	Hon. Annette Plese	4 year	01/9/17
Position 2	Hon. James Triplet	4 year	01/9/17
Position 3	Hon. Tari Eitzen	4 year	01/9/17
Position 4	Hon. Kathleen O'Connor	4 year	01/9/17
Position 5	Hon. Michael P Price	4 year	01/9/17
Position 6	Hon. Sam Cozza	4 year	01/9/17
Position 7	Hon. Maryann Moreno	4 year	01/9/17
Position 8	Hon. Harold D Clarke III	4 year	01/9/17
Position 9	Hon. John O. Cooney	4 year	01/9/17
Position 10	Hon. Linda Tompkins	4 year	01/9/17
Position 11	Hon. Gregory Sybolt	4 year	01/9/17
Position 12	Hon. Ellen Kalama Clark	4 year	01/9/17
Treasurer	Rob Chase	4 year	12/31/14

POSITION TITLE**DEPARTMENT HEAD**

Chief Executive Officer

Marshall R. Farnell

Department

911 Communications

Lorlee Mizell

Board of Equalization

Linda Kovick

Budget & Administrative Services

Bob Wrigley

Buildings

Randy Vissia

Chief Operations Officer

John Dickson

Civil Service

Nancy Paladino

Communications

Bob Lincoln

Community Development/Services

Christine Barada

Cooperative Extension

Dori Babcock

County Road

Bob Brueggeman

Counsel for the Defense

Scott Mason

Detention Services

John McGrath

District Court

Denis Desmarais

Emergency Management

Edward Lewis

Facilities

Ron Oscarson

Hearing Examiner

Michael Dempsey

Human Resources

Cathy Malzahn

Information Systems

William Fiedler

Interstate Fair

Richard Hartzell

Juvenile

Bonnie Bush

Medical Examiner

Sally Aiken, MD

Parks & Recreation

Doug Chase

Pre-Trial Services

Cheryl Tofsrud

Public Defender

Thomas Krzyminski

Purchasing

Bela Kovacs

Risk Management

Steve Bartel

SCRAPS

Nancy Hill

Superior Court

Ron Miles

Utilities

Kevin Cooke

Veteran Services

Chuck Elmore

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

Revenue sources that are legally restricted to expenditures for specified purposes are accounted for in Special Revenue Funds. The largest of the special revenue funds is the County Road Fund. Here, gas taxes, and Federal and State grants are specified for new road construction and maintenance of existing roads.

DEBT SERVICE FUND

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

CONSTRUCTION FUNDS

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

ENTERPRISE FUND

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

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

	Beginning Fund Balance	Annual Revenue	Annual Revenue Continuing Appropriation	Annual Expenditure	Annual Expenditure Continuing Appropriation	Ending Fund Balance
General Fund						
General Fund	14,974,221	142,029,453	6,598,464	142,029,453	6,598,464	14,974,221
Special Revenue Funds						
911 Communication	12,165,927	7,517,485	61,887	12,981,050	61,887	6,702,362
Auditor's O & M	187,494	510,000	-	551,757	-	145,737
Clerk LFO	428,673	220,100	-	403,550	-	245,223
Community Development	-	-	7,112,627	-	7,112,627	-
Commute Trip Reduction	317,379	179,856	-	236,752	-	260,483
Conservation Future M&O	-	-	234,494	-	234,494	-
Conservation Futures	1,135,022	1,819,647	98,640	2,437,837	98,640	516,832
County Road	7,577,696	38,174,833	-	41,549,420	-	4,203,109
Development Disability	-	-	4,955,955	-	4,955,955	-
Dispute Resolution	-	105,000	-	105,000	-	-
District Court Probation	1,293,536	1,475,238	194,331	1,444,979	194,331	1,323,795
DV Advocacy	28,034	14,523	-	39,380	-	3,177
Historical Preservation	103,250	115,700	-	212,800	-	6,150
Homelessness Prevention	4,599,587	1,539,599	1,524,444	6,139,186	1,524,444	-
Hotel/Motel Tax	30,610	135,040	-	122,646	-	43,004
Housing Trust Fund	1,700,000	625,000	1,296,959	2,325,000	1,296,959	-
Indigent Defense & Termination	-	880,385	-	880,385	-	-
Indigent Defense Improvement	-	492,368	-	492,368	-	-
Interoperable Communications	6,524,380	7,831,103	-	13,609,577	-	745,906
Liberty Lake TIF	-	668,466	-	668,466	-	-
LIFT-Liberty Lake	995,000	510,000	-	1,505,000	-	-
Mental Health	-	-	64,399,514	-	64,399,514	-
Property Tax Refund Interest	50,000	-	-	50,000	-	-
RE & Prop Tx Admin	-	65,000	-	65,000	-	-
Real Estate Excise Tax	535,797	1,547,873	-	1,882,163	-	201,507
Real Estate Excise Tax #2	1,476,411	1,549,873	-	1,328,781	-	1,697,503
Recreation	152,650	393,500	-	393,500	-	152,650
Retail Car Rental Tax	50,766	404,864	-	444,294	-	11,336
RID Administrative	38,235	18,500	-	37,566	-	19,169
RSN	874,672	663,014	-	1,502,433	-	35,253
Substance Abuse	-	-	3,415,303	-	3,415,303	-
Tourism Promotion Area	149,446	2,700,800	-	2,800,000	-	50,246
Treasurer REET Tech	306,370	2,100	-	248,196	-	60,274
Trial Court Improvement	680,441	196,606	-	295,238	-	581,809
Veterans Services	710,828	1,163,953	-	1,234,453	-	640,328
Victim/Witness Program	14,374	281,651	-	293,746	-	2,279
West Quadrant	125,000	20,000	-	145,000	-	-
Debt Service Funds						
Debt Svs for Projects Financed	-	4,043,421	-	4,043,421	-	-
Energy Conservation	-	217,328	-	217,328	-	-
Tax Increment Financing	1,000	150	-	1,150	-	-
Tax Increment Financing #3	-	230,000	-	230,000	-	-
Construction Funds						
Capital Proj Financed by Bonds	-	-	4,779,920	-	4,779,920	-
Capital Projects	-	-	367,463	-	367,463	-
County Facilities Capital Impvt	-	-	61,000	-	61,000	-
Park Capital Improvements	-	-	22,096	-	22,096	-
Resource Conservation Impvts	-	-	1,898,799	-	1,898,799	-
TIF Dist No 3-Medical Lake	519,886	5,000	-	524,886	-	-
Enterprise Funds						
Aquifer Protection Area	6,186,141	1,806,000	-	1,950,854	-	6,041,287
Building And Planning	2,379,753	4,248,774	-	4,235,597	-	2,392,930
General Facilities Charge	23,627,209	4,265,000	-	6,546,021	-	21,346,188
Golf Course	596,748	2,854,553	-	3,120,034	-	331,267
Interstate Fair	2,377,000	4,688,457	250,000	6,869,556	250,000	195,901
Landfill Closure	8,960,275	77,100	-	1,337,290	-	7,700,085
Regional Water Rec	3,109,197	21,154,540	-	19,125,960	-	5,137,777
SCRAPS	-	3,592,508	127,286	3,592,508	127,286	-

Sewer Bond Reserves	13,143,995	120,000	-	-	-	13,263,995
Sewer Construction	12,766,508	10,002,000	-	7,245,000	-	15,523,508
Sewer Operations	14,009,256	52,058,111	-	28,037,268	-	38,030,099
Solid Waste	-	1,000,000	-	1,000,000	-	-
Stormwater Utility	9,889,842	4,125,540	-	4,909,638	-	9,105,744
Wastewater Treatment Plant	20,036,574	12,275,000	-	20,661,975	-	11,649,599
Internal Service Funds						
Dental	1,437,207	2,162,545	-	2,366,294	-	1,233,458
Detention Services	-	35,897,474	524,187	35,897,474	524,187	-
ER & R	2,494,163	10,022,000	-	12,516,163	-	-
Information Systems	2,944,144	7,760,775	-	8,261,683	-	2,443,236
Liability	6,435,887	3,881,052	-	5,875,908	-	4,441,031
Medical	10,294,029	9,713,405	-	13,848,032	-	6,159,402
Public Works Finance	157,381	502,151	-	502,151	-	157,381
Unemployment	1,379,180	84,299	-	541,122	-	922,357
Worker's Comp	-	3,123,655	-	3,123,655	-	-
Fiduciary Funds						
Newman Lake Flood Control	91,327	254,155	-	281,010	-	64,472
Less Interfund Transfers		(91,867,581)		(91,867,581)		
	<u>200,062,501</u>	<u>322,148,942</u>	<u>97,923,369</u>	<u>343,449,373</u>	<u>97,923,369</u>	<u>178,762,070</u>

GENERAL FUND BUDGET

SPOKANE COUNTY

		Annual Revenue	Annual Revenue of Continuing Appropriation	Annual Expenditure	Annual Expenditure of Continuing Appropriation
Administration and Support					
Administrative Services		9,788,024	477,802	2,066,284	477,802
	Property Tax	46,066,718	-		-
	Sales Tax	35,042,220	-		-
Assessor		6,575	-	3,249,663	-
Auditor		4,243,989	-	4,104,719	-
Ballpark		95,145	-	95,145	-
Board of Equalization		-	-	209,557	-
Budget Office		-	-	614,027	-
Central Services		9,047,962	182,174	451,287	182,174
Chief Operating Officer		-	-	148,523	-
Commissioners		700	-	920,916	-
Coop Extension		142,470	-	504,835	-
Data Processing		-	-	5,147,235	-
Debt Service		2,607,768	-	2,715,755	-
Facilities		173,727	-	4,993,339	-
Geiger Spur		-	166,880	20,000	166,880
Health District		-	-	2,753,801	-
Hearing Examiner		14,650	-	196,069	-
Human Resources		144,550	-	820,881	-
Labor Relations		-	-	176,378	-
Liability Insurance		-	-	2,172,306	-
Long Range Planning		-	-	1,037,887	-
Outside Agencies		-	-	703,184	-
Parks		527,247	140,448	1,898,711	140,448
Purchasing		376,050	-	1,033,707	-
Resource Conservation		-	-	63,470	-
State Examiners		-	-	300,000	-
Treasurer		390,297	-	1,786,121	-
General Administration		108,668,092	967,304	38,183,800	967,304
Law, Safety and Justice					
Civil Service		2,700	-	180,179	-
Clerk		2,194,044	60,864	2,572,144	60,864
Communications		390,000	-	585,356	-
Confinement		-	-	25,611,590	-
Counsel For Defense		-	-	1,006,333	-
District Court		4,481,476	126,502	4,399,835	126,502
Emergency Mgmt		270,000	934,704	407,282	934,704
Juvenile		167,819	1,977,602	6,042,709	1,977,602
Medical Examiner		408,071	-	1,393,457	-
Pre-Trial Services		108,796	-	587,804	-
Probation		-	-	320,000	-
Prosecutor		3,489,476	474,434	11,617,757	474,434
Public Defender		885,760	96,844	7,195,291	96,844
SCOPE		-	-	246,213	-
SCRAPS		-	-	444,000	-
Security		-	-	938,107	-
Sheriff		20,035,810	1,226,337	34,361,421	1,226,337
Superior Court		927,409	733,873	5,936,175	733,873
Public Safety		33,361,361	5,631,160	103,845,653	5,631,160
Fund Balance		14,974,221		14,974,221	
Total General Fund		157,003,674	6,598,464	157,003,674	6,598,464

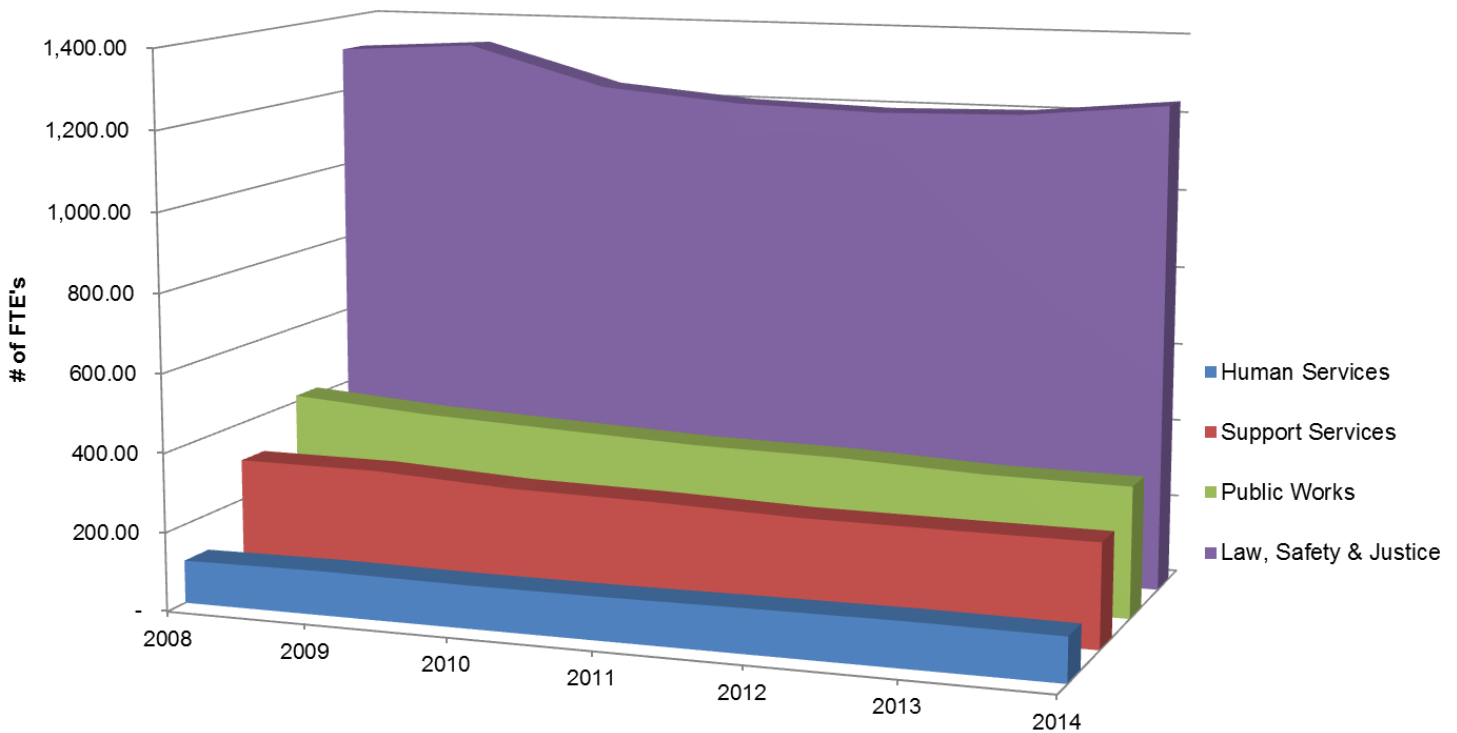
Department	2008	2009	2010	2011	2012	2013	2014
Civil Service	3	3	3	3	3	3	3
Clerk	55	55	49	51	51	51	51
Communications	8	8	9	9	9	9	9
Counsel for the Defense	11	11	10	10	10	10	10
Courthouse Security	1	1	1	1	1	-	-
District Court	82.5	73.4	62.4	62.4	61	61	61
Emergency Management	6	8	8	9	8	8	7
Jail	224	230.5	-	-	-	-	-
Juvenile	109.1	108.6	97.3	99.3	92.3	94.5	93.5
Medical Examiner	10	10	9.5	9.5	9.5	9.5	9
Pre-Trial Services	7.5	7.5	7.5	7.5	7.5	8	8.5
Probation	-	-	-	-	-	-	-
Prosecuting Attorney	138.05	135.65	121.8	133.6	135.8	135	136.2
Public Defender	89	90	88	85	84	84	87
SCRAPS	17	16	16	16	17	16	0
Sheriff	303	307	297	287	284	283	287
Superior Court	59	61	61	60.6	60.80	61	61
Total Law, Safety & Justice	1,124.15	1,125.65	840.5	843.9	833.9	833.8	823.2
Administrative Services	6	7	8	8	7	7	6
Assessor	55	55	48	45	44	44	44
Auditor	50.5	48.5	45.8	44.8	40.8	39.8	40
Board of Equalization	2	3	3	3	3	3	3
Boundary Review	2.6	2.4	2.4	2.4	2.4	-	-
Central Services	-	-	-	4	6	5	6
Commissioners	9	9	9.6	9.6	9.6	9.6	9
Cooperative Extension	4.6	4	3	3	3	3.6	3.6
Economic Development	2	1	-	-	-	-	-
Facilities Maintenance	27	27	25.1	25.1	24.1	25.2	25.2
Hearing Examiner	2	2	1.8	1.8	1.8	1.8	1.8
Human Resources	12.8	12.8	10.8	10	9.5	9.5	9.5
Labor Relations							2
Parks & Recreation	18	20	19	19	19	18	18
Purchasing	9.6	10.5	10	11	9	9	9
Treasurer	29	28	26.5	25.3	24.5	25	25
Total Support Services	229.1	229.2	213	212	203.7	200.5	202.1
General Fund Total	1,353.25	1,354.85	1,053.5	1,055.9	1,037.6	1,034.3	1025.3

* Full Time Equivalents

Fund	2008	2009	2010	2011	2012	2013	2014
911 Communications	43.60	58.6	58.6	60.6	60	68	68
Auditor's O & M	5	5	6	6	6	6	6
Buildings	58	39	34	32	32	32	34
Community Development	7	-	-	-	-	-	-
Community Services	43.6	53.6	54.2	55.2	59.8	62.2	59.2
County Road	258.6	248.6	239.6	231.4	221.4	204.4	198.8
Detention Services	-	-	332	300	300	300	312
Equipment Rental	30	30	30	28	28	28	27
Geiger Corrections	141	146	-	-	-	-	-
Golf Course Operations	12	12	11	11	11	11	11
Information Systems	58	58	53	54	50	51	49
Interstate Fair	18.5	18.5	17.5	17	15	15	15.5
Probation	21	20	20	18	19	19	18
Public Works Administration	4	3	1	-	4	4	4
Risk Management	13.6	13.6	12.8	9	9	9	9.8
SCRAPS	-	-	-	-	-	-	34
Utilities	65.7	69.7	69.7	67.7	67.7	69.7	69.5
Veteran Services	4	4	4	4	4.8	5	5
Victim-Witness	3.55	3.55	4.2	-	-	-	-
Other Funds Total	787.15	783.15	947.6	893.9	887.7	884.3	920.8
Grand Total All Funds	2,140.4	2,138	2,001.1	1,949.8	1,925.3	1,918.6	1946.1

* Full Time Equivalents

Authorized Personnel



<u>FTE's *</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Human Services	109	112	109	109	113	115	112
Support Services	303	302	283	277	266	264	263
Public Works	416	390	374	359	353	337	334
Law, Safety & Justice	1312	1334	1235	1205	1193	1202	1237
Total	2,140	2,138	2,001	1,950	1,925	1,918	1,946

<u>FTE's (by %)</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Human Services	5%	5%	5%	6%	6%	6%	6%
Support Services	14%	14%	14%	14%	14%	14%	14%
Public Works	20%	18%	19%	18%	18%	18%	17%
Law, Safety & Justice	61%	63%	62%	62%	62%	62%	64%

*numbers have been rounded

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

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	12,435,221	14,974,221
Charges for Goods/Services	0	264,000
Fines & Forfeits	0	4,100,000
Intergovernmental Revenue	6,731,508	3,734,424
Licenses & Fees	940,000	944,700
Miscellaneous Revenue	6,726,800	603,900
Taxes	82,708,777	81,249,938
Total Department Revenue:	109,542,306	105,871,183

Expenses

Fund Balance	12,856,638	14,974,221
Unclassified	790,163	1,027,571
Salary & Wages	781,397	761,091
Employee Benefits	164,541	155,184
Supplies & Services	1,233,767	1,354,829
Governmental Transfer/Services	1,983,869	1,265,230
Debt Services	15,000	6,000
Total Department Expenses:	17,825,375	19,544,126

Program Budgets:

Revenues	2013	2014
General	108,503,455	104,887,216
Grants-Fiscal Year	300,000	300,000
ITA Civil Commitment	738,851	683,967
Total Department Revenue:	109,542,306	105,871,183

Expenses

Budget	595,149	614,027
Chief Operations Officer	0	148,523
General	16,724,516	18,481,576
Grants-Fiscal Year	300,000	300,000
Labor Relations	0	0
Total Department Expense:	17,619,665	19,544,126

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	7,100	5,800
Miscellaneous Revenue	0	775
Total Department Revenue:	7,100	6,575

Expenses

Salary & Wages	2,098,208	2,109,751
Employee Benefits	979,414	1,012,753
Supplies & Services	146,157	127,159
Total Department Expenses:	3,223,779	3,249,663

Program Budgets:

Revenues	2013	2014
Administration	7,100	6,575
Total Department Revenue:	7,100	6,575

Expenses

Administration	3,223,779	3,249,663
Total Department Expense:	3,223,779	3,249,663

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

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	4,656,075	4,221,839
Licenses & Fees	21,050	21,050
Miscellaneous Revenue	850	1,100
Total Department Revenue:	4,677,975	4,243,989
Expenses		
Salary & Wages	2,099,646	2,192,812
Employee Benefits	739,280	790,466
Supplies & Services	1,121,111	1,121,441
Capital	12,000	0
Total Department Expenses:	3,972,037	4,104,719

Program Budgets:

Revenues	2013	2014
Auto License	2,450,050	2,450,100
Elections	1,306,025	751,625
Financial Services	2,000	2,000
Recording	919,900	1,040,264
Total Department Revenue:	4,677,975	4,243,989
Expenses		
Administration	180,225	182,807
Auto License	586,893	605,093
Elections	1,573,078	1,632,174
Financial Services	1,252,866	1,303,733
Recording	378,975	380,912
Total Department Expense:	3,972,037	4,104,719

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

Adopted Budget:

Revenues	2013	2014
Miscellaneous Revenue	17,000	17,000
Other Financing Sources	78,145	78,145
Total Department Revenue:	95,145	95,145
Expenses		
Supplies & Services	91,267	95,145
Governmental Transfer/Services	3,878	0
Total Department Expenses:	95,145	95,145

Program Budgets:

Revenues	2013	2014
General	95,145	95,145
Total Department Revenue:	95,145	95,145
Expenses		
General	95,145	95,145
Total Department Expense:	95,145	95,145

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

Adopted Budget:

Expenses	2013	2014
Salary & Wages	129,490	132,113
Employee Benefits	44,867	47,713
Supplies & Services	29,772	29,731
Total Department Expenses:	204,129	209,557

Program Budgets:

Expenses	2013	2014
General	204,129	209,557
Total Department Expense:	204,129	209,557

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	35,000	2,520,000
Intergovernmental Revenue	130,000	120,000
Miscellaneous Revenue	275,000	6,407,962
Total Department Revenue:	440,000	9,047,962

Expenses

Salary & Wages	350,226	345,136
Employee Benefits	102,656	99,218
Supplies & Services	6,968	6,933
Total Department Expenses:	459,850	451,287

Program Budgets:

Revenues	2013	2014
Admin	135,000	125,000
Admin Svs - Indirect	150,000	8,802,962
Family Law	130,000	120,000
Prosecutor Indirect	25,000	0
Total Department Revenue:	440,000	9,047,962

Expenses

Admin	459,850	451,287
Total Department Expense:	459,850	451,287

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	5,250	2,700
Total Department Revenue:	5,250	2,700
Expenses		
Salary & Wages	133,790	123,065
Employee Benefits	63,298	53,741
Supplies & Services	3,373	3,373
Total Department Expenses:	200,461	180,179

Program Budgets:

Revenues	2013	2014
General	5,250	2,700
Total Department Revenue:	5,250	2,700
Expenses		
General	200,461	180,179
Total Department Expense:	200,461	180,179

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	1,335,625	1,268,878
Fines & Forfeits	512,029	450,345
Intergovernmental Revenue	178,560	381,508
Miscellaneous Revenue	135,071	91,694
Non Revenues	1,061	1,619
Total Department Revenue:	2,162,346	2,194,044
Expenses		
Salary & Wages	1,690,123	1,720,600
Employee Benefits	708,215	731,284
Supplies & Services	119,600	112,760
Debt Services	0	7,500
Total Department Expenses:	2,517,938	2,572,144

Program Budgets:

Revenues	2013	2014
Administration	1,983,786	1,812,336
Child Support	153,600	350,000
Child Support	24,960	31,508
Division	0	200
Total Department Revenue:	2,162,346	2,194,044
Expenses		
Administration	2,226,038	2,217,092
Division	201,027	237,775
ECR	28,820	54,601
ITA Civil Commitment	62,053	62,676
Total Department Expense:	2,517,938	2,572,144

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	200	700
Miscellaneous Revenue	500	0
Total Department Revenue:	700	700

Expenses

Salary & Wages	597,422	606,700
Employee Benefits	227,341	222,241
Supplies & Services	43,501	91,975
Governmental Transfer/Services	40	0
Total Department Expenses:	868,304	920,916

Program Budgets:

Revenues	2013	2014
General	700	700
Total Department Revenue:	700	700

Expenses

District 1	7,500	15,000
District 2	7,500	15,000
District 3	7,500	15,000
External Communications	6,000	21,600
General	839,804	854,316
Total Department Expense:	868,304	920,916

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	256,970	390,000
Intergovernmental Revenue	203,906	0
Total Department Revenue:	460,876	390,000
Expenses		
Salary & Wages	330,792	355,567
Employee Benefits	150,461	159,561
Supplies & Services	70,228	70,228
Total Department Expenses:	551,481	585,356

Program Budgets:

Revenues	2013	2014
General	460,876	390,000
Total Department Revenue:	460,876	390,000
Expenses		
General	551,481	585,356
Total Department Expense:	551,481	585,356

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	2013	2014
Supplies & Services	24,081,361	25,611,590
Total Department Expenses:	24,081,361	25,611,590

Program Budgets:

Expenses	2013	2014
County Detention Costs	24,081,361	25,611,590
Total Department Expense:	24,081,361	25,611,590

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	0	22,243
Charges for Goods/Services	67,613	36,963
Miscellaneous Revenue	10,800	22,039
Other Financing Sources	60,384	61,225
Total Department Revenue:	138,797	142,470
Expenses		
Salary & Wages	153,364	165,912
Employee Benefits	51,986	49,287
Supplies & Services	116,032	92,636
Governmental Transfer/Services	180,850	197,000
Total Department Expenses:	502,232	504,835

Program Budgets:

Revenues	2013	2014
Education	26,500	25,939
Equine	60,384	61,225
Horticulture	47,213	51,306
Program Leadership	4,700	4,000
Total Department Revenue:	138,797	142,470
Expenses		
Education	26,500	25,939
Equine	60,384	61,225
Horticulture	47,213	51,306
Program Leadership	368,135	366,365
Total Department Expense:	502,232	504,835

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

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

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

Adopted Budget:

Expenses	2013	2014
Salary & Wages	731,314	742,793
Employee Benefits	223,747	238,015
Supplies & Services	25,525	25,525
Total Department Expenses:	980,586	1,006,333

Program Budgets:

Expenses	2013	2014
General	980,586	1,006,333
Total Department Expense:	980,586	1,006,333

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	2013	2014
Salary & Wages	122,089	136,721
Employee Benefits	25,145	48,496
Supplies & Services	749,716	752,890
Total Department Expenses:	896,950	938,107

Program Budgets:

Expenses	2013	2014
County Security	0	190,218
Court Security	896,950	747,889
Total Department Expense:	896,950	938,107

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

Adopted Budget:

Expenses	2013	2014
Supplies & Services	4,964,235	5,147,235
Total Department Expenses:	4,964,235	5,147,235

Program Budgets:

Expenses	2013	2014
General	4,964,235	5,147,235
Total Department Expense:	4,964,235	5,147,235

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

Adopted Budget:

Revenues	2013	2014
Miscellaneous Revenue	276,642	807,433
Other Financing Sources	1,546,443	1,800,335
Total Department Revenue:	1,823,085	2,607,768
Expenses		
Debt Services	1,930,010	2,715,755
Total Department Expenses:	1,930,010	2,715,755

Program Budgets:

Revenues	2013	2014
2010 B C D	1,638,285	1,638,689
2012 LTGO (PFD Loan)	0	771,704
General	184,800	197,375
Total Department Revenue:	1,823,085	2,607,768
Expenses		
2007 LTGO & Refunding	184,800	197,375
2010 B C D	1,638,284	1,638,688
2012 LTGO (PFD Loan)	0	771,704
Geiger Spur State Loan	18,000	18,000
Martin Hall Refunding 2005	88,926	89,988
Total Department Expense:	1,930,010	2,715,755

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	364,800	1,323,851
Fines & Forfeits	2,558,750	2,505,625
Intergovernmental Revenue	1,104,056	0
Miscellaneous Revenue	70,000	70,000
Other Financing Sources	590,470	582,000
Total Department Revenue:	4,688,076	4,481,476
Expenses		
Salary & Wages	3,131,561	3,154,535
Employee Benefits	1,047,435	1,062,575
Supplies & Services	181,869	182,725
Total Department Expenses:	4,360,865	4,399,835

Program Budgets:

Revenues	2013	2014
Clerk	4,097,606	3,899,476
Judicial Officers	85,576	0
Judicial Operations	29,026	0
MH Court	475,868	582,000
Total Department Revenue:	4,688,076	4,481,476
Expenses		
Clerk	2,001,591	2,012,497
ECR	40,014	37,470
Judicial Officers	1,379,438	1,416,583
Judicial Operations	565,461	544,910
MH Court	374,361	388,375
Total Department Expense:	4,360,865	4,399,835

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	0	250,000
Intergovernmental Revenue	252,000	0
Miscellaneous Revenue	20,000	20,000
Total Department Revenue:	272,000	270,000
Expenses		
Salary & Wages	254,113	258,085
Employee Benefits	69,454	69,472
Supplies & Services	73,725	79,725
Total Department Expenses:	397,292	407,282

Program Budgets:

Revenues	2013	2014
General	252,000	250,000
Temp Grant Pay	20,000	20,000
Total Department Revenue:	272,000	270,000
Expenses		
General	377,292	387,282
Temp Grant Pay	20,000	20,000
Total Department Expense:	397,292	407,282

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	168,127	172,727
Miscellaneous Revenue	1,000	1,000
Total Department Revenue:	169,127	173,727

Expenses		
Salary & Wages	1,385,581	1,389,472
Employee Benefits	556,810	575,540
Supplies & Services	3,046,965	3,028,426
Governmental Transfer/Services	4,899	-99
Total Department Expenses:	4,994,255	4,993,339

Program Budgets:

Revenues	2013	2014
Trades/Grounds	51,127	55,727
Utility/Contract	118,000	118,000
Total Department Revenue:	169,127	173,727

Expenses		
Billable FTE	203,184	0
Design	110,196	108,767
Steam	407,564	402,761
Trades/Grounds	1,743,991	1,976,114
Utility/Contract	2,529,320	2,505,697
Total Department Expense:	4,994,255	4,993,339

This department accounts for maintenance expenses related to Geiger Spur.

Adopted Budget:

Expenses	2013	2014
Supplies & Services	10,000	20,000
Total Department Expenses:	10,000	20,000

Program Budgets:

Expenses	2013	2014
Geiger Spur	10,000	20,000
Total Department Expense:	10,000	20,000

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

Adopted Budget:

Expenses	2013	2014
Governmental Transfer/Services	2,753,801	2,753,801
Total Department Expenses:	2,753,801	2,753,801

Program Budgets:

Expenses	2013	2014
Assessment	2,753,801	2,753,801
Total Department Expense:	2,753,801	2,753,801

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	2,800	14,650
Intergovernmental Revenue	10,000	0
Total Department Revenue:	12,800	14,650
Expenses		
Salary & Wages	128,232	140,921
Employee Benefits	32,078	43,103
Supplies & Services	12,045	12,045
Total Department Expenses:	172,355	196,069

Program Budgets:

Revenues	2013	2014
General	12,800	14,650
Total Department Revenue:	12,800	14,650
Expenses		
General	172,355	196,069
Total Department Expense:	172,355	196,069

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

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	42,140	175
Fines & Forfeits	0	33,300
Miscellaneous Revenue	119,030	111,075
Total Department Revenue:	161,170	144,550
Expenses		
Salary & Wages	455,681	474,945
Employee Benefits	171,225	169,545
Supplies & Services	175,274	176,391
Governmental Transfer/Services	1,117	0
Total Department Expenses:	803,297	820,881

Program Budgets:

Revenues	2013	2014
General	170	250
Parking	161,000	144,300
Total Department Revenue:	161,170	144,550
Expenses		
Employee Programs	100,547	100,547
General	610,948	627,133
Parking	91,802	93,201
Total Department Expense:	803,297	820,881

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	93,552	97,884
Charges for Goods/Services	32,000	32,800
Intergovernmental Revenue	360	2,000
Licenses & Fees	38,000	35,000
Miscellaneous Revenue	4,003	135
Total Department Revenue:	167,915	167,819
Expenses		
Salary & Wages	3,943,341	3,892,144
Employee Benefits	1,410,048	1,532,346
Supplies & Services	533,566	618,219
Total Department Expenses:	5,886,955	6,042,709

Program Budgets:

Revenues	2013	2014
CASA Background Checks	0	2,000
Confinement	38,360	73,500
Detention	38,000	35,000
Detention recycling	603	700
Drug Ct-Donations	280	200
Inmate Welfare	7,684	15,800
User Fees	82,988	40,619
Total Department Revenue:	167,915	167,819
Expenses		
Administration	364,636	374,070
CASA Background Checks	0	2,000
Confinement	38,360	73,500
Detention	3,308,089	3,346,591
Detention recycling	603	700
Drug Ct-Donations	280	200
Inmate Welfare	7,684	15,800
Probation	2,084,315	2,189,229
User Fees	82,988	40,619
Total Department Expense:	5,886,955	6,042,709

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

Adopted Budget:

Expenses	2013	2014
Salary & Wages	205,310	132,822
Employee Benefits	0	41,056
Supplies & Services	400	2,500
Total Department Expenses:	205,710	176,378

Program Budgets:

Expenses	2013	2014
Labor	205,710	176,378
Total Department Expense:	205,710	176,378

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

Adopted Budget:

Expenses	2013	2014
Supplies & Services	3,048,921	2,172,306
Total Department Expenses:	3,048,921	2,172,306

Program Budgets:

Expenses	2013	2014
Premium	3,048,921	2,172,306
Total Department Expense:	3,048,921	2,172,306

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	4,400	258,071
Intergovernmental Revenue	410,000	150,000
Total Department Revenue:	414,400	408,071
Expenses		
Salary & Wages	875,736	855,124
Employee Benefits	223,076	233,771
Supplies & Services	223,110	304,562
Total Department Expenses:	1,321,922	1,393,457

Program Budgets:

Revenues	2013	2014
FIC-SUIDI	15,000	15,000
General	399,400	393,071
Total Department Revenue:	414,400	408,071
Expenses		
FIC-SUIDI	15,000	15,000
General	1,297,406	1,368,941
Indigent Burial	9,516	9,516
Total Department Expense:	1,321,922	1,393,457

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	204,300	216,000
Miscellaneous Revenue	193,940	166,940
Other Financing Sources	32,323	144,307
Total Department Revenue:	430,563	527,247
Expenses		
Salary & Wages	871,907	919,313
Employee Benefits	283,324	297,982
Supplies & Services	573,362	610,916
Governmental Transfer/Services	9,170	2,500
Capital	0	68,000
Total Department Expenses:	1,737,763	1,898,711

Program Budgets:

Revenues	2013	2014
General	56,023	166,207
Liberty Lake	62,000	68,000
Northside Aquatic	89,000	96,000
Raceway Park	65,000	32,500
Southside Aquatic	158,540	164,540
Total Department Revenue:	430,563	527,247
Expenses		
General	1,096,428	1,225,620
Holmberg Pool	1,000	500
Liberty Lake	63,989	69,625
Northside Aquatic	202,815	213,956
Plantes Ferry Sport Stadium	32,304	43,791
Raceway Park	57,368	38,555
Southside Aquatic	283,859	306,664
Total Department Expense:	1,737,763	1,898,711

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	0	108,796
Intergovernmental Revenue	121,329	0
Total Department Revenue:	121,329	108,796
Expenses		
Salary & Wages	410,247	431,026
Employee Benefits	151,788	145,332
Supplies & Services	11,446	11,446
Capital	25,000	0
Total Department Expenses:	598,481	587,804

Program Budgets:

Revenues	2013	2014
General	121,329	108,796
Total Department Revenue:	121,329	108,796
Expenses		
General	598,481	587,804
Total Department Expense:	598,481	587,804

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

Adopted Budget:

Expenses	2013	2014
Governmental Transfer/Services	334,833	320,000
Total Department Expenses:	334,833	320,000

Program Budgets:

Expenses	2013	2014
General	334,833	320,000
Total Department Expense:	334,833	320,000

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	435,780	1,005,013
Fines & Forfeits	1,200	1,500
Intergovernmental Revenue	2,885,298	2,444,963
Miscellaneous Revenue	2,750	2,000
Other Financing Sources	96,141	36,000
Total Department Revenue:	3,421,169	3,489,476
Expenses		
Salary & Wages	8,210,952	8,352,691
Employee Benefits	2,663,690	2,720,059
Supplies & Services	536,526	537,991
Debt Services	0	7,016
Total Department Expenses:	11,411,168	11,617,757

Program Budgets:

Revenues	2013	2014
Billable FTE	383,731	328,749
Community Relicensing	70,675	77,000
Family Law	1,523,116	1,512,146
Family Law	793,921	778,985
General	553,585	691,584
Mental Health	61,141	65,012
Unified Drug	35,000	36,000
Total Department Revenue:	3,421,169	3,489,476
Expenses		
Billable FTE	392,753	328,749
Community Relicensing	105,626	102,056
DV	304,300	310,269
ECR	160,766	166,734
Family Law	2,317,037	2,291,131
General	7,869,337	8,091,496
ITA Civil Commitment	176,190	146,158
Mental Health	0	65,012
Unified Drug	85,159	86,152
Witness Fees	0	30,000
Total Department Expense:	11,411,168	11,617,757

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:

Revenues	2013	2014
Charges for Goods/Services	0	664,000
Fines & Forfeits	61,877	60,500
Intergovernmental Revenue	672,999	0
Other Financing Sources	164,337	161,260
Total Department Revenue:	899,213	885,760
Expenses		
Salary & Wages	4,949,588	5,128,088
Employee Benefits	1,632,090	1,693,788
Supplies & Services	344,934	369,926
Governmental Transfer/Services	30	0
Debt Services	3,489	3,489
Total Department Expenses:	6,930,131	7,195,291

Program Budgets:

Revenues	2013	2014
General	734,876	724,500
Mental Health	116,337	111,760
Unified Drug	48,000	49,500
Total Department Revenue:	899,213	885,760
Expenses		
ECR	378,218	503,916
General	5,885,088	6,027,555
ITA Civil Commitment	437,154	437,952
Mental Health	117,164	111,760
Unified Drug	112,507	114,108
Total Department Expense:	6,930,131	7,195,291

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	426,150	376,050
Total Department Revenue:	426,150	376,050

Expenses

Salary & Wages	437,732	458,782
Employee Benefits	172,327	176,524
Supplies & Services	447,650	398,401
Total Department Expenses:	1,057,709	1,033,707

Program Budgets:

Revenues	2013	2014
Mail Center	426,150	376,050
Total Department Revenue:	426,150	376,050

Expenses

Mail Center	499,992	451,312
Purchasing	557,717	582,395
Total Department Expense:	1,057,709	1,033,707

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

Adopted Budget:

Expenses	2013	2014
Salary & Wages	0	58,470
Supplies & Services	48,000	5,000
Governmental Transfer/Services	301,696	0
Total Department Expenses:	349,696	63,470

Program Budgets:

Expenses	2013	2014
Resource Conservation	349,696	63,470
Total Department Expense:	349,696	63,470

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	2013	2014
Supplies & Services	247,913	62,463
Governmental Transfer/Services	0	183,750
Total Department Expenses:	247,913	246,213

Program Budgets:

Expenses	2013	2014
General	205,778	225,678
SIRT	42,135	20,535
Total Department Expense:	247,913	246,213

SHERIFF

SPOKANE COUNTY

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	661,616	603,059
Charges for Goods/Services	312,000	17,494,231
Fines & Forfeits	221,200	191,100
Intergovernmental Revenue	17,630,179	228,000
Licenses & Fees	90,000	90,000
Miscellaneous Revenue	279,250	236,450
Taxes	1,191,372	1,192,970
Total Department Revenue:	20,385,617	20,035,810
Expenses		
Salary & Wages	21,656,479	21,450,902
Employee Benefits	8,464,258	8,453,126
Supplies & Services	3,411,318	3,504,264
Governmental Transfer/Services	206,169	230,062
Debt Services	584,066	108,067
Capital	60,000	615,000
Total Department Expenses:	34,382,290	34,361,421

Program Budgets:

Revenues	2013	2014
Administration	17,406,609	17,137,500
Civil	180,200	150,100
DEA	0	40,000
DTF Federal	593,922	476,509
DTF State	110,000	72,000
Extra Duty	134,231	134,231
False Alarm Ordinance	5,000	5,000
Forensic Unit	15,000	15,000
Helicopter	5,000	5,000
ISU Federal	20,000	20,000
ISU Seizures/State	301,544	365,000
Marine Unit	110,739	108,000
Traffic Investigation	1,203,372	1,204,970
Traffic School	300,000	300,000
Training	0	2,500
Total Department Revenue:	20,385,617	20,035,810
Expenses		
Administration	3,336,862	4,113,253
Administration Not Allocated	314,970	316,758
CAD/RMS/Joint Use	528,965	528,965
Civil	499,311	495,676
Community Services	205,715	201,052

DEA	0	40,000
DTF Federal	703,922	548,509
Emergency Operations Team	181,542	181,713
Explorers	1,065	1,065
Explosives Disposal	15,233	15,233
Extra Duty	134,231	134,231
False Alarm Ordinance	5,000	5,000
Fleet	515,000	0
Fleet Services	474,222	1,713,326
Forensic Unit	1,030,637	1,052,786
Helicopter	90,964	90,964
ISU Federal	20,000	20,000
ISU Seizures/State	301,544	365,000
K-9	554,602	543,882
LEOFF	855,369	971,149
Marine Unit	110,739	108,000
Patrol	14,337,422	13,329,580
Persons	1,374,750	2,299,584
Professional Standards	228,409	208,066
Property/Drugs	4,090,399	2,807,468
Radio	1,307,260	1,306,089
Reservists	15,001	10,601
SRO	701,740	525,101
Traffic Investigation	1,336,819	1,307,265
Traffic School	300,000	300,000
Training	810,597	821,105
Total Department Expense:	34,382,290	34,361,421

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

Adopted Budget:

Expenses	2013	2014
Supplies & Services	275,000	300,000
Total Department Expenses:	275,000	300,000

Program Budgets:

Expenses	2013	2014
General	275,000	300,000
Total Department Expense:	275,000	300,000

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

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	110,250	111,525
Fines & Forfeits	850	550
Intergovernmental Revenue	163,800	182,334
Licenses & Fees	22,000	41,000
Miscellaneous Revenue	1,800	2,000
Other Financing Sources	487,000	590,000
Total Department Revenue:	785,700	927,409
Expenses		
Salary & Wages	3,669,080	3,758,367
Employee Benefits	950,128	958,473
Supplies & Services	1,169,490	1,219,335
Governmental Transfer/Services	1,500	0
Total Department Expenses:	5,790,198	5,936,175

Program Budgets:

Revenues	2013	2014
Child Support	13,000	24,334
Mental Health Court	0	103,000
MH Co-occurring	487,000	487,000
Sexual Predator	50,000	0
Support Enforcement	75,000	158,000
Trial Court	160,700	150,075
Witness Fees	0	5,000
Total Department Revenue:	785,700	927,409
Expenses		
ITA Civil Commitment	159,907	163,948
Jury	295,391	295,391
Mental Health Court	0	103,000
MH Co-occurring	487,000	487,000
Sexual Predator	50,000	0
Trial Court	4,677,563	4,772,811
Unified Drug	105,025	105,025
Witness Fees	15,312	9,000
Total Department Expense:	5,790,198	5,936,175

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	70,278	115,297
Miscellaneous Revenue	320,000	275,000
Taxes	18,570	0
Total Department Revenue:	408,848	390,297

Expenses

Salary & Wages	1,030,499	1,037,283
Employee Benefits	413,941	392,720
Supplies & Services	340,984	356,118
Total Department Expenses:	1,785,424	1,786,121

Program Budgets:

Revenues	2013	2014
Billable FTE	43,478	55,960
General	365,370	334,337
Total Department Revenue:	408,848	390,297

Expenses

Billable FTE	43,478	55,960
General	1,741,946	1,730,161
Total Department Expense:	1,785,424	1,786,121

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Other Fund Budget Detail



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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	9,029,856	12,165,927
Charges for Goods/Services	360,816	981,953
Intergovernmental Revenue	711,582	55,843
Miscellaneous Revenue	80,350	90,950
Other Financing Sources	1,433,442	1,648,503
Taxes	4,568,756	0
Unknown Revenue	0	4,740,236
Total Fund Revenue:	16,184,802	19,683,412
Expenses		
Salary & Wages	3,317,797	3,532,027
Employee Benefits	1,252,792	1,275,059
Supplies & Services	1,100,772	1,263,018
Governmental Transfer/Services	120,691	121,740
Capital	1,192,219	6,489,206
Fund Balance	8,900,531	6,702,362
Unclassified	300,000	300,000
Total Fund Expenses:	16,184,802	19,683,412

Program Budgets:

Revenues	2013	2014
Crime Check	2,413,858	2,594,156
VOIP	319,813	544,532
Wireless 911	3,289,504	3,106,714
Wireline 911	10,161,627	13,438,010
Total Fund Revenue:	16,184,802	19,683,412
Expenses		
911 System Upgrade	45,580	4,400,000
Crime Check	2,411,910	2,591,955
Emergency Notification System	100,000	100,000
VOIP	223,969	244,818
Wireless 911	2,338,691	2,681,317
Wireline 911	11,064,652	9,665,322
Total Fund Expense:	16,184,802	19,683,412

Aquifer Protection Area Program:

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

Water Resources Program:

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	6,044,190	6,186,141
Charges for Goods/Services	1,560,000	1,530,000
Intergovernmental Revenue	302,500	202,000
Miscellaneous Revenue	75,000	71,000
Other Financing Sources	200,000	3,000
Total Fund Revenue:	8,181,690	7,992,141
Expenses		
Salary & Wages	332,487	331,656
Employee Benefits	115,275	114,474
Supplies & Services	602,394	901,724
Governmental Transfer/Services	1,287,000	553,000
Fund Balance	5,843,822	6,041,287
Unclassified	712	50,000
Total Fund Expenses:	8,181,690	7,992,141

Program Budgets:

Revenues	2013	2014
APA	7,509,190	7,664,141
Water Quality Management	672,500	328,000
Total Fund Revenue:	8,181,690	7,992,141
Expenses		
APA	7,171,794	7,301,746
Water Quality Management	1,009,896	690,395
Total Fund Expense:	8,181,690	7,992,141

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	266,595	187,494
Charges for Goods/Services	280,000	318,000
Intergovernmental Revenue	158,543	190,000
Miscellaneous Revenue	3,600	2,000
Total Fund Revenue:	708,738	697,494
Expenses		
Salary & Wages	192,705	196,214
Employee Benefits	94,994	90,814
Supplies & Services	164,924	194,729
Capital	5,000	20,000
Fund Balance	201,115	145,737
Unclassified	50,000	50,000
Total Fund Expenses:	708,738	697,494

Program Budgets:

Revenues	2013	2014
Auditor's O&M	695,195	697,494
Support Enforcement	11,313	0
Support Enforcement	2,230	0
Total Fund Revenue:	708,738	697,494
Expenses		
Auditor's O&M	537,779	540,623
Clerk's O&M	170,959	156,871
Total Fund Expense:	708,738	697,494

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	1,379,509	2,379,753
Charges for Goods/Services	447,879	659,907
Fines & Forfeits	131	300
Licenses & Fees	1,828,067	2,534,565
Miscellaneous Revenue	12,567	16,115
Other Financing Sources	1,037,887	1,037,887
Total Fund Revenue:	4,706,040	6,628,527
Expenses		
Salary & Wages	1,877,347	1,956,012
Employee Benefits	717,421	741,850
Supplies & Services	1,032,091	938,416
Capital	5,040	0
Fund Balance	906,213	2,392,930
Unclassified	167,928	599,319
Total Fund Expenses:	4,706,040	6,628,527

Program Budgets:

Revenues	2013	2014
Inspection	2,714,565	4,323,974
Land Use & Development	454,469	650,816
Long Range Planning	689,938	682,180
Neighborhood Services	304,303	302,622
Permitting	387,459	510,517
Plan Review	155,306	158,418
Total Fund Revenue:	4,706,040	6,628,527
Expenses		
Inspection	2,273,884	4,321,697
Land Use & Development	654,379	637,406
Long Range Planning	732,682	722,942
Neighborhood Services	339,092	328,996
Permitting	499,359	465,452
Plan Review	206,644	152,034
Total Fund Expense:	4,706,040	6,628,527

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	490,585	428,673
Charges for Goods/Services	54,784	134,100
Intergovernmental Revenue	226,473	82,000
Miscellaneous Revenue	5,590	4,000
Total Fund Revenue:	777,432	648,773
Expenses		
Salary & Wages	223,366	216,606
Employee Benefits	120,640	94,037
Supplies & Services	46,532	41,045
Debt Services	1,862	1,862
Fund Balance	335,032	245,223
Unclassified	50,000	50,000
Total Fund Expenses:	777,432	648,773

Program Budgets:

Revenues	2013	2014
Clerk	760,891	611,773
Support Enforcement	13,907	32,000
Support Enforcement	2,634	5,000
Total Fund Revenue:	777,432	648,773
Expenses		
Clerk	777,432	625,366
Support Enforcement	0	3,727
Support Enforcement	0	19,680
Total Fund Expense:	777,432	648,773

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	285,022	317,379
Charges for Goods/Services	22,094	15,180
Miscellaneous Revenue	204,504	164,676
Total Fund Revenue:	511,620	497,235
Expenses		
Salary & Wages	44,927	46,086
Employee Benefits	12,596	13,221
Supplies & Services	99,364	108,020
Governmental Transfer/Services	588	0
Fund Balance	283,826	260,483
Unclassified	70,319	69,425
Total Fund Expenses:	511,620	497,235

Program Budgets:

Revenues	2013	2014
CTR	511,620	497,235
Total Fund Revenue:	511,620	497,235
Expenses		
CTR	511,620	497,235
Total Fund Expense:	511,620	497,235

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	2,218,438	1,135,022
Miscellaneous Revenue	64,200	73,252
Taxes	1,715,863	1,746,395
Total Fund Revenue:	3,998,501	2,954,669
Expenses		
Salary & Wages	248,057	202,159
Employee Benefits	99,655	75,668
Supplies & Services	136,965	90,166
Governmental Transfer/Services	362,100	362,000
Debt Services	250,000	245,200
Capital	2,080,000	1,116,000
Fund Balance	681,255	516,832
Unclassified	140,469	346,644
Total Fund Expenses:	3,998,501	2,954,669

Program Budgets:

Revenues	2013	2014
General	3,936,301	2,891,417
Maintenance and Operations	62,200	63,252
Total Fund Revenue:	3,998,501	2,954,669
Expenses		
General	3,672,733	2,474,936
Maintenance and Operations	325,768	479,733
Total Fund Expense:	3,998,501	2,954,669

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	4,363,164	7,577,696
Charges for Goods/Services	176,500	695,418
Intergovernmental Revenue	19,556,477	16,343,370
Licenses & Fees	151,000	151,000
Miscellaneous Revenue	82,000	82,000
Other Financing Sources	1,517,000	1,457,303
Taxes	18,903,759	19,445,742
Total Fund Revenue:	44,749,900	45,752,529
Expenses		
Salary & Wages	11,182,959	11,083,084
Employee Benefits	4,338,510	4,400,148
Supplies & Services	13,832,002	15,526,250
Governmental Transfer/Services	102,700	90,000
Debt Services	815,942	770,489
Capital	8,660,954	7,679,449
Fund Balance	3,630,167	4,203,109
Unclassified	2,186,666	2,000,000
Total Fund Expenses:	44,749,900	45,752,529

Program Budgets:

Revenues	2013	2014
County Road	43,044,868	44,474,172
Indirect Costs	1,705,032	1,278,357
Total Fund Revenue:	44,749,900	45,752,529
Expenses		
Board Approved Capital	1,000,000	0
County Road	43,749,900	45,752,529
Total Fund Expense:	44,749,900	45,752,529

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

Adopted Budget:

Revenues	2013	2014
Other Financing Sources	4,038,621	4,043,421
Total Fund Revenue:	4,038,621	4,043,421
Expenses		
Debt Services	4,038,621	4,043,421
Total Fund Expenses:	4,038,621	4,043,421

Program Budgets:

Revenues	2013	2014
2011B GO Avista Concessions	205,621	207,021
2011B GO Emerg Communications	3,833,000	3,836,400
Total Fund Revenue:	4,038,621	4,043,421
Expenses		
2011B GO Avista Concessions	205,621	207,021
2011B GO Emerg Communications	3,833,000	3,836,400
Total Fund Expense:	4,038,621	4,043,421

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	1,551,823	1,437,207
Miscellaneous Revenue	2,230,909	2,162,545
Total Fund Revenue:	3,782,732	3,599,752
Expenses		
Salary & Wages	701	716
Employee Benefits	220	287
Supplies & Services	2,309,965	2,165,304
Governmental Transfer/Services	1,500	0
Fund Balance	1,270,346	1,233,458
Unclassified	200,000	199,987
Total Fund Expenses:	3,782,732	3,599,752

Program Budgets:

Revenues	2013	2014
Dental Insurance	3,782,732	3,599,752
Total Fund Revenue:	3,782,732	3,599,752
Expenses		
Dental Insurance	3,782,732	3,599,752
Total Fund Expense:	3,782,732	3,599,752

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	573,000	35,349,735
Intergovernmental Revenue	34,788,118	0
Miscellaneous Revenue	332,000	477,739
Other Financing Sources	40,000	70,000
Total Fund Revenue:	35,733,118	35,897,474
Expenses		
Salary & Wages	18,383,127	18,846,217
Employee Benefits	7,334,382	7,654,062
Supplies & Services	9,243,809	9,168,195
Governmental Transfer/Services	1,200	25,000
Debt Services	3,000	2,000
Capital	767,600	202,000
Total Fund Expenses:	35,733,118	35,897,474

Program Budgets:

Revenues	2013	2014
Administration-Downtown	62,000	60,000
Administration-Geiger	25,000	15,000
Confinement-Downtown	17,092,828	26,570,338
Confinement-Geiger	4,961,417	5,332,287
Food Services	45,000	40,000
General Program Support	147,000	187,739
Inmate Welfare	240,000	285,000
Medical	65,000	0
Transport	35,000	30,000
Work Crew	11,921,000	2,996,962
Work Release	1,138,873	380,148
Total Fund Revenue:	35,733,118	35,897,474
Expenses		
Administration-Downtown	3,798,698	3,601,228
Administration-Geiger	1,787,813	1,944,348
Booking, Trfr, Releasing	2,865,501	2,746,483
Confinement-Downtown	10,138,727	10,692,865
Confinement-Geiger	5,049,801	5,014,638
Facilities	1,124,221	667,141
Fleet Services	472,316	311,066
Food Services	2,007,977	2,335,712
General Program Support	403,624	481,793
Inmate Welfare	133,500	130,500
Medical	4,268,904	4,316,305
Training	669,124	590,390
Transport	2,135,615	2,160,175
Work Crew	877,297	904,830
Total Fund Expense:	35,733,118	35,897,474

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:

Revenues	2013	2014
Charges for Goods/Services	105,000	105,000
Total Fund Revenue:	105,000	105,000
Expenses		
Supplies & Services	105,000	105,000
Total Fund Expenses:	105,000	105,000

Program Budgets:

Revenues	2013	2014
Dispute Resolution	105,000	105,000
Total Fund Revenue:	105,000	105,000
Expenses		
Dispute Resolution	105,000	105,000
Total Fund Expense:	105,000	105,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	1,281,418	1,293,536
Charges for Goods/Services	1,082,000	1,056,000
Miscellaneous Revenue	54,500	75,000
Other Financing Sources	344,152	344,238
Total Fund Revenue:	2,762,070	2,768,774
Expenses		
Salary & Wages	814,616	766,177
Employee Benefits	354,863	343,186
Supplies & Services	176,828	225,848
Fund Balance	1,365,763	1,323,795
Unclassified	50,000	109,768
Total Fund Expenses:	2,762,070	2,768,774

Program Budgets:

Revenues	2013	2014
General	2,762,070	2,768,774
Total Fund Revenue:	2,762,070	2,768,774
Expenses		
General	2,762,070	2,768,774
Total Fund Expense:	2,762,070	2,768,774

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	26,206	28,034
Charges for Goods/Services	9,000	8,858
Fines & Forfeits	4,800	5,449
Miscellaneous Revenue	175	216
Total Fund Revenue:	40,181	42,557
Expenses		
Supplies & Services	13,951	9,758
Fund Balance	2,200	3,177
Unclassified	24,030	29,622
Total Fund Expenses:	40,181	42,557

Program Budgets:

Revenues	2013	2014
Convicted DV Fine	27,696	33,397
Divorce Filing Fee	12,485	9,160
Total Fund Revenue:	40,181	42,557
Expenses		
Convicted DV Fine	25,039	33,397
Divorce Filing Fee	15,142	9,160
Total Fund Expense:	40,181	42,557

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	2,507,648	2,494,163
Charges for Goods/Services	2,626,641	3,375,000
Miscellaneous Revenue	6,548,119	6,647,000
Total Fund Revenue:	11,682,408	12,516,163
Expenses		
Salary & Wages	1,399,376	1,393,918
Employee Benefits	636,664	653,033
Supplies & Services	6,525,060	6,615,148
Governmental Transfer/Services	59,000	35,000
Capital	1,240,000	1,200,000
Fund Balance	1,572,308	0
Unclassified	250,000	2,619,064
Total Fund Expenses:	11,682,408	12,516,163

Program Budgets:

Revenues	2013	2014
Administration	11,682,408	12,516,163
Total Fund Revenue:	11,682,408	12,516,163
Expenses		
Administration	11,682,408	12,516,163
Total Fund Expense:	11,682,408	12,516,163

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

Adopted Budget:

Revenues	2013	2014
Miscellaneous Revenue	0	217,328
Total Fund Revenue:	0	217,328
Expenses		
Debt Services	0	217,328
Total Fund Expenses:	0	217,328

Program Budgets:

Revenues	2013	2014
Energy Conservation	0	217,328
Total Fund Revenue:	0	217,328
Expenses		
Energy Conservation	0	217,328
Total Fund Expense:	0	217,328

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	21,250,449	23,627,209
Charges for Goods/Services	2,500,000	2,250,000
Miscellaneous Revenue	650,000	815,000
Proprietary Gains	1,500,000	1,200,000
Total Fund Revenue:	25,900,449	27,892,209
Expenses		
Supplies & Services	5,465	110,000
Governmental Transfer/Services	2,651,325	6,436,021
Fund Balance	23,243,659	21,346,188
Total Fund Expenses:	25,900,449	27,892,209

Program Budgets:

Revenues	2013	2014
GFC	25,900,449	27,892,209
Total Fund Revenue:	25,900,449	27,892,209
Expenses		
GFC	25,900,449	27,892,209
Total Fund Expense:	25,900,449	27,892,209

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	507,568	596,748
Charges for Goods/Services	2,050,000	2,187,000
Miscellaneous Revenue	60,000	57,000
Other Financing Sources	613,197	610,553
Total Fund Revenue:	3,230,765	3,451,301
Expenses		
Salary & Wages	760,689	779,992
Employee Benefits	299,646	312,920
Supplies & Services	612,712	639,767
Governmental Transfer/Services	11,425	0
Debt Services	613,197	610,553
Capital	388,000	675,000
Fund Balance	410,665	331,267
Unclassified	134,431	101,802
Total Fund Expenses:	3,230,765	3,451,301

Program Budgets:

Revenues	2013	2014
General	607,568	691,748
Hangman Valley Golf	865,125	829,600
Liberty Lake Golf	568,500	600,000
LTGO 2008	539,572	539,953
MeadowWood Golf	650,000	790,000
Total Fund Revenue:	3,230,765	3,451,301
Expenses		
General	545,096	433,069
Hangman Valley Golf	761,146	769,411
Liberty Lake Golf	682,788	701,546
LTGO 2008	539,572	539,953
MeadowWood Golf	702,163	1,007,322
Total Fund Expense:	3,230,765	3,451,301

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	70,000	103,250
Charges for Goods/Services	105,000	115,000
Miscellaneous Revenue	700	700
Total Fund Revenue:	175,700	218,950
Expenses		
Supplies & Services	32,953	7,117
Governmental Transfer/Services	5,000	5,000
Capital	0	200,000
Fund Balance	37,747	6,150
Unclassified	100,000	683
Total Fund Expenses:	175,700	218,950

Program Budgets:

Revenues	2013	2014
SHB 1386	175,700	218,950
Total Fund Revenue:	175,700	218,950
Expenses		
Non-Clerk Historical Preservat	31,250	0
SHB 1386	144,450	218,950
Total Fund Expense:	175,700	218,950

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	3,438,357	4,599,587
Charges for Goods/Services	1,295,118	1,516,137
Miscellaneous Revenue	31,981	23,462
Total Fund Revenue:	4,765,456	6,139,186
Expenses		
Salary & Wages	102,787	310,500
Employee Benefits	32,377	30,087
Supplies & Services	4,173,529	5,796,099
Governmental Transfer/Services	5,829	2,500
Fund Balance	450,934	0
Total Fund Expenses:	4,765,456	6,139,186

Program Budgets:

Revenues	2013	2014
Bill 1359	1,230,410	1,663,717
Bill 2048	330,481	621,828
Bill 2163	1,072,415	1,323,107
Bill 2331	2,132,150	2,530,534
Total Fund Revenue:	4,765,456	6,139,186
Expenses		
Bill 1359	1,230,409	1,787,617
Bill 2048	330,481	621,828
Bill 2163	1,072,416	1,199,207
Bill 2331	2,132,150	2,530,534
Total Fund Expense:	4,765,456	6,139,186

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	31,438	30,610
Miscellaneous Revenue	400	100
Taxes	134,269	134,940
Total Fund Revenue:	166,107	165,650
Expenses		
Supplies & Services	2,612	2,646
Governmental Transfer/Services	134,800	100,000
Fund Balance	8,695	43,004
Unclassified	20,000	20,000
Total Fund Expenses:	166,107	165,650

Program Budgets:

Revenues	2013	2014
Hotel/Motel Excise Tax	166,107	165,650
Total Fund Revenue:	166,107	165,650
Expenses		
Hotel/Motel Excise Tax	166,107	165,650
Total Fund Expense:	166,107	165,650

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	438,000	1,700,000
Charges for Goods/Services	500,000	555,000
Miscellaneous Revenue	62,000	70,000
Total Fund Revenue:	1,000,000	2,325,000
Expenses		
Salary & Wages	54,341	70,015
Employee Benefits	21,348	0
Supplies & Services	701,980	2,240,753
Fund Balance	200,000	0
Unclassified	22,331	14,232
Total Fund Expenses:	1,000,000	2,325,000

Program Budgets:

Revenues	2013	2014
Housing Trust Fund	1,000,000	2,325,000
Total Fund Revenue:	1,000,000	2,325,000
Expenses		
Housing Trust Fund	1,000,000	2,325,000
Total Fund Expense:	1,000,000	2,325,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	100,000	0
Intergovernmental Revenue	880,385	880,385
Total Fund Revenue:	980,385	880,385
Expenses		
Salary & Wages	651,612	631,315
Employee Benefits	217,620	190,489
Supplies & Services	82,080	58,581
Fund Balance	24,073	0
Unclassified	5,000	0
Total Fund Expenses:	980,385	880,385

Program Budgets:

Revenues	2013	2014
Indigent Dependency & Terminat	980,385	880,385
Total Fund Revenue:	980,385	880,385
Expenses		
Indigent Dependency & Terminat	980,385	880,385
Total Fund Expense:	980,385	880,385

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

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

Adopted Budget:

Revenues	2013	2014
Intergovernmental Revenue	472,693	491,368
Miscellaneous Revenue	0	1,000
Total Fund Revenue:	472,693	492,368
Expenses		
Salary & Wages	345,843	374,390
Employee Benefits	102,941	100,212
Supplies & Services	13,890	14,050
Unclassified	10,019	3,716
Total Fund Expenses:	472,693	492,368

Program Budgets:

Revenues	2013	2014
Indigent Defense Improvement	472,693	492,368
Total Fund Revenue:	472,693	492,368
Expenses		
Indigent Defense Improvement	472,693	492,368
Total Fund Expense:	472,693	492,368

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	2,825,918	2,944,144
Charges for Goods/Services	7,506,678	7,747,775
Miscellaneous Revenue	13,800	13,000
Other Financing Sources	300	0
Total Fund Revenue:	10,346,696	10,704,919
Expenses		
Salary & Wages	3,365,023	3,385,062
Employee Benefits	1,135,545	1,138,539
Supplies & Services	2,908,340	2,911,988
Capital	386,000	326,100
Fund Balance	2,054,788	2,443,236
Unclassified	497,000	499,994
Total Fund Expenses:	10,346,696	10,704,919

Program Budgets:

Revenues	2013	2014
Administration	300	0
GIS	595,108	819,760
Information Services	2,839,718	2,957,144
Programming Services	2,405,068	2,436,887
Technical Services	4,506,502	4,491,128
Total Fund Revenue:	10,346,696	10,704,919
Expenses		
Administration	949,715	981,984
GIS	670,808	696,011
Information Services	2,551,788	2,943,230
Programming Services	1,941,092	1,974,426
Technical Services	4,233,293	4,109,268
Total Fund Expense:	10,346,696	10,704,919

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	17,986,230	6,524,380
Miscellaneous Revenue	139,026	4,758
Taxes	7,594,154	7,826,345
Total Fund Revenue:	25,719,410	14,355,483
Expenses		
Salary & Wages	152,811	155,053
Employee Benefits	51,509	48,368
Supplies & Services	1,247,200	2,038,728
Governmental Transfer/Services	5,217,264	5,193,264
Debt Services	8,400	8,400
Capital	19,042,226	6,035,000
Fund Balance	0	745,906
Unclassified	0	130,764
Total Fund Expenses:	25,719,410	14,355,483

Program Budgets:

Revenues	2013	2014
Emerg Com Tax-General	25,719,410	14,355,483
Total Fund Revenue:	25,719,410	14,355,483
Expenses		
Communication System	24,253,896	12,013,299
Crime Check	1,365,514	1,365,514
Emerg Com Tax-General	0	876,670
Emergency Notification	100,000	100,000
Total Fund Expense:	25,719,410	14,355,483

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	516,000	2,412,000
Charges for Goods/Services	1,277,500	1,438,000
Fines & Forfeits	0	252,000
Intergovernmental Revenue	45,000	56,000
Miscellaneous Revenue	2,753,296	2,715,932
Other Financing Sources	810,000	191,525
Total Fund Revenue:	5,401,796	7,065,457
Expenses		
Salary & Wages	894,642	927,064
Employee Benefits	334,011	362,754
Supplies & Services	2,157,052	2,384,125
Governmental Transfer/Services	229,525	191,525
Debt Services	1,258,836	813,836
Capital	200,000	2,090,252
Fund Balance	227,730	195,901
Unclassified	100,000	100,000
Total Fund Expenses:	5,401,796	7,065,457

Program Budgets:

Revenues	2013	2014
Fair & Expo Center	1,728,796	1,583,596
Fair Event	2,223,000	2,426,500
Non-Operating	1,450,000	1,005,361
Refunding of Bond Issues	0	2,050,000
Total Fund Revenue:	5,401,796	7,065,457
Expenses		
Fair & Expo Center	2,208,629	2,080,344
Fair Event	1,742,806	1,929,752
Non-Operating	1,450,361	1,005,361
Refunding of Bond Issues	0	2,050,000
Total Fund Expense:	5,401,796	7,065,457

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	9,520,492	8,960,275
Charges for Goods/Services	2,000	2,000
Miscellaneous Revenue	175,580	75,100
Total Fund Revenue:	9,698,072	9,037,375
Expenses		
Salary & Wages	359,174	359,174
Employee Benefits	141,270	135,179
Supplies & Services	586,760	612,237
Governmental Transfer/Services	9,850	700
Capital	10,000	10,000
Fund Balance	8,491,018	7,700,085
Unclassified	100,000	220,000
Total Fund Expenses:	9,698,072	9,037,375

Program Budgets:

Revenues	2013	2014
Administration	9,697,992	9,037,275
Mica	80	100
Total Fund Revenue:	9,698,072	9,037,375
Expenses		
Administration	9,233,122	8,570,425
Colbert	290,000	290,000
Greenacres	73,100	73,100
Mica	101,850	103,850
Total Fund Expense:	9,698,072	9,037,375

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	8,411,961	6,435,887
Charges for Goods/Services	0	3,771,238
Miscellaneous Revenue	5,656,241	99,814
Proprietary Gains	0	10,000
Total Fund Revenue:	14,068,202	10,316,939
Expenses		
Salary & Wages	247,816	242,649
Employee Benefits	91,118	94,761
Supplies & Services	4,728,315	4,538,070
Fund Balance	8,000,953	4,441,031
Unclassified	1,000,000	1,000,428
Total Fund Expenses:	14,068,202	10,316,939

Program Budgets:

Revenues	2013	2014
Liability Insurance	14,068,202	10,316,939
Total Fund Revenue:	14,068,202	10,316,939
Expenses		
Liability Insurance	14,068,202	10,316,939
Total Fund Expense:	14,068,202	10,316,939

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

Adopted Budget:

Revenues	2013	2014
Miscellaneous Revenue	10,000	10,000
Taxes	658,466	658,466
Total Fund Revenue:	668,466	668,466
Expenses		
Unclassified	668,466	668,466
Total Fund Expenses:	668,466	668,466

Program Budgets:

Revenues	2013	2014
TIF #2 LL	668,466	668,466
Total Fund Revenue:	668,466	668,466
Expenses		
TIF #2 LL	668,466	668,466
Total Fund Expense:	668,466	668,466

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	1,400,000	995,000
Miscellaneous Revenue	5,000	10,000
Taxes	500,000	500,000
Total Fund Revenue:	1,905,000	1,505,000
Expenses		
Supplies & Services	200,000	15,000
Fund Balance	705,000	0
Unclassified	1,000,000	1,490,000
Total Fund Expenses:	1,905,000	1,505,000

Program Budgets:

Revenues	2013	2014
LIFT-Liberty Lake	1,905,000	1,505,000
Total Fund Revenue:	1,905,000	1,505,000
Expenses		
LIFT-Liberty Lake	1,905,000	1,505,000
Total Fund Expense:	1,905,000	1,505,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	7,370,737	10,294,029
Miscellaneous Revenue	13,057,665	9,713,405
Total Fund Revenue:	20,428,402	20,007,434
Expenses		
Salary & Wages	3,405	3,684
Employee Benefits	1,274	1,308
Supplies & Services	12,847,437	12,843,099
Governmental Transfer/Services	2,326	0
Fund Balance	6,573,957	6,159,402
Unclassified	1,000,003	999,941
Total Fund Expenses:	20,428,402	20,007,434

Program Budgets:

Revenues	2013	2014
Medical Insurance	20,428,402	20,007,434
Total Fund Revenue:	20,428,402	20,007,434
Expenses		
Medical Insurance	20,428,402	20,007,434
Total Fund Expense:	20,428,402	20,007,434

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	87,601	91,327
Intergovernmental Revenue	0	38,000
Miscellaneous Revenue	1,400	1,300
Other Financing Sources	8,000	0
Taxes	214,855	214,855
Total Fund Revenue:	311,856	345,482
Expenses		
Supplies & Services	210,327	227,027
Governmental Transfer/Services	3,535	3,500
Fund Balance	47,994	64,472
Unclassified	50,000	50,483
Total Fund Expenses:	311,856	345,482

Program Budgets:

Revenues	2013	2014
Newman Lake Flood Control	311,856	345,482
Total Fund Revenue:	311,856	345,482
Expenses		
Newman Lake Flood Control	311,856	345,482
Total Fund Expense:	311,856	345,482

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	50,000	50,000
Total Fund Revenue:	50,000	50,000
Expenses		
Debt Services	50,000	50,000
Total Fund Expenses:	50,000	50,000

Program Budgets:

Revenues	2013	2014
Property Tax Refund Interest	50,000	50,000
Total Fund Revenue:	50,000	50,000
Expenses		
Property Tax Refund Interest	50,000	50,000
Total Fund Expense:	50,000	50,000

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	174,399	157,381
Charges for Goods/Services	420,831	501,151
Miscellaneous Revenue	1,300	1,000
Total Fund Revenue:	596,530	659,532
Expenses		
Salary & Wages	215,742	236,922
Employee Benefits	88,761	90,572
Supplies & Services	69,748	124,657
Fund Balance	175,587	157,381
Unclassified	46,692	50,000
Total Fund Expenses:	596,530	659,532

Program Budgets:

Revenues	2013	2014
Public Works Fin	596,530	659,532
Total Fund Revenue:	596,530	659,532
Expenses		
Public Works Fin	596,530	659,532
Total Fund Expense:	596,530	659,532

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

Adopted Budget:

Revenues	2013	2014
Taxes	0	65,000
Total Fund Revenue:	0	65,000
Expenses		
Unclassified	0	65,000
Total Fund Expenses:	0	65,000

Program Budgets:

Revenues	2013	2014
RE & Prop Tx Admin	0	65,000
Total Fund Revenue:	0	65,000
Expenses		
RE & Prop Tx Admin	0	65,000
Total Fund Expense:	0	65,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	38,292	535,797
Miscellaneous Revenue	1,500	4,000
Taxes	1,111,000	1,543,873
Total Fund Revenue:	1,150,792	2,083,670
Expenses		
Governmental Transfer/Services	1,118,675	1,682,163
Fund Balance	32,117	201,507
Unclassified	0	200,000
Total Fund Expenses:	1,150,792	2,083,670

Program Budgets:

Revenues	2013	2014
Unincorporated Area Capital #1	1,150,792	2,083,670
Total Fund Revenue:	1,150,792	2,083,670
Expenses		
Unincorporated Area Capital #1	1,150,792	2,083,670
Total Fund Expense:	1,150,792	2,083,670

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	250,915	1,476,411
Miscellaneous Revenue	2,000	6,000
Taxes	1,111,000	1,543,873
Total Fund Revenue:	1,363,915	3,026,284
Expenses		
Governmental Transfer/Services	1,256,164	1,028,781
Fund Balance	107,751	1,697,503
Unclassified	0	300,000
Total Fund Expenses:	1,363,915	3,026,284

Program Budgets:

Revenues	2013	2014
Unincorporated Area Capital #2	1,363,915	3,026,284
Total Fund Revenue:	1,363,915	3,026,284
Expenses		
Unincorporated Area Capital #2	1,363,915	3,026,284
Total Fund Expense:	1,363,915	3,026,284

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	93,657	152,650
Charges for Goods/Services	411,300	392,500
Miscellaneous Revenue	1,000	1,000
Total Fund Revenue:	505,957	546,150
Expenses		
Salary & Wages	175,694	170,167
Employee Benefits	45,338	46,968
Supplies & Services	158,968	151,608
Governmental Transfer/Services	1,937	0
Fund Balance	102,210	152,650
Unclassified	21,810	24,757
Total Fund Expenses:	505,957	546,150

Program Budgets:

Revenues	2013	2014
Basketball	56,000	48,000
Recreation	94,657	153,650
Softball	261,000	250,000
Volleyball	94,300	94,500
Total Fund Revenue:	505,957	546,150
Expenses		
Basketball	60,273	54,070
Recreation	136,832	177,407
Softball	243,057	240,169
Volleyball	65,795	74,504
Total Fund Expense:	505,957	546,150

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

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	2,052,882	4,436,871
Intergovernmental Revenue	2,364,483	2,194,241
Miscellaneous Revenue	0	75,000
Other Financing Sources	16,015,022	17,557,625
Total Fund Revenue:	20,432,387	24,263,737
Expenses		
Supplies & Services	1,344,053	871,549
Governmental Transfer/Services	5,000	0
Debt Services	10,210,451	12,168,965
Capital	5,205,000	6,031,000
Fund Balance	3,421,095	5,137,777
Unclassified	246,788	54,446
Total Fund Expenses:	20,432,387	24,263,737

Program Budgets:

Revenues	2013	2014
SCRWRF	20,432,387	24,263,737
Total Fund Revenue:	20,432,387	24,263,737
Expenses		
SCRWRF	20,432,387	24,263,737
Total Fund Expense:	20,432,387	24,263,737

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	111,220	50,766
Miscellaneous Revenue	2,600	2,613
Taxes	398,268	402,251
Total Fund Revenue:	512,088	455,630
Expenses		
Supplies & Services	217,520	205,617
Governmental Transfer/Services	270,852	233,677
Fund Balance	18,716	11,336
Unclassified	5,000	5,000
Total Fund Expenses:	512,088	455,630

Program Budgets:

Revenues	2013	2014
Car Rental Tax	512,088	455,630
Total Fund Revenue:	512,088	455,630
Expenses		
Car Rental Tax	512,088	455,630
Total Fund Expense:	512,088	455,630

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	57,000	38,235
Miscellaneous Revenue	18,500	18,500
Total Fund Revenue:	75,500	56,735
Expenses		
Salary & Wages	20,719	20,726
Employee Benefits	11,554	11,840
Fund Balance	38,227	19,169
Unclassified	5,000	5,000
Total Fund Expenses:	75,500	56,735

Program Budgets:

Revenues	2013	2014
RID Administration	75,500	56,735
Total Fund Revenue:	75,500	56,735
Expenses		
RID Administration	75,500	56,735
Total Fund Expense:	75,500	56,735

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	802,187	874,672
Miscellaneous Revenue	585,950	663,014
Total Fund Revenue:	1,388,137	1,537,686
Expenses		
Salary & Wages	60,000	85,174
Employee Benefits	21,026	22,504
Supplies & Services	385,850	416,755
Debt Services	0	100,000
Capital	815,100	215,100
Fund Balance	28,387	35,253
Unclassified	77,774	662,900
Total Fund Expenses:	1,388,137	1,537,686

Program Budgets:

Revenues	2013	2014
8th Avenue Building	1,388,137	1,537,686
Total Fund Revenue:	1,388,137	1,537,686
Expenses		
8th Avenue Building	1,341,603	1,498,047
Hartson House	15,667	9,197
Phoenix Apartments	30,867	30,442
Total Fund Expense:	1,388,137	1,537,686

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

Adopted Budget:

Revenues	2013	2014
Charges for Goods/Services	153,000	2,003,894
Licenses & Fees	218,088	1,450,862
Miscellaneous Revenue	745,300	137,752
Total Fund Revenue:	67,108	3,592,508
	1,183,496	
Expenses		
Salary & Wages		1,282,324
Employee Benefits	685,979	624,182
Supplies & Services	293,716	1,189,872
Unclassified	397,316	496,130
Total Fund Expenses:	1,377,011	3,592,508

Program Budgets:

Revenues	2013	2014
Donations	69,108	137,752
General	894,388	3,224,756
Neutering Reimb-Adoptions	80,000	80,000
Spay/Neuter Surcharge	140,000	150,000
Total Fund Revenue:	1,183,496	3,592,508
Expenses		
Donations	69,108	137,752
General	1,087,903	3,224,756
Neutering Reimb-Adoptions	80,000	80,000
Spay/Neuter Surcharge	140,000	150,000
Total Fund Expense:	1,377,011	3,592,508

Legally required by bond issuance.

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	13,012,882	13,143,995
Miscellaneous Revenue	140,000	120,000
Total Fund Revenue:	13,152,882	13,263,995
Expenses		
Fund Balance	13,152,882	13,263,995
Total Fund Expenses:	13,152,882	13,263,995

Program Budgets:

Revenues	2013	2014
Bond Reserve	140,000	120,000
Bond Service	13,012,882	13,143,995
Total Fund Revenue:	13,152,882	13,263,995
Expenses		
Bond Reserve	260,000	260,000
Bond Service	12,892,882	13,003,995
Total Fund Expense:	13,152,882	13,263,995

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	8,092,507	12,766,508
Intergovernmental Revenue	3,750,000	3,750,000
Miscellaneous Revenue	110,000	150,000
Other Financing Sources	1,266,000	5,302,000
Proprietary Gains	1,200,000	800,000
Total Fund Revenue:	14,418,507	22,768,508
Expenses		
Supplies & Services	249,550	615,000
Governmental Transfer/Services	35,000	0
Capital	1,963,000	5,130,000
Fund Balance	10,953,862	15,523,508
Unclassified	1,217,095	1,500,000
Total Fund Expenses:	14,418,507	22,768,508

Program Budgets:

Revenues	2013	2014
General Sewer	14,418,507	22,768,508
Total Fund Revenue:	14,418,507	22,768,508
Expenses		
General Sewer	14,418,507	22,768,508
Total Fund Expense:	14,418,507	22,768,508

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

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

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	35,138,476	40,182,382
Charges for Goods/Services	17,803,000	19,488,000
Fines & Forfeits	0	515,000
Intergovernmental Revenue	226,052	209,775
Licenses & Fees	1,500	1,000
Miscellaneous Revenue	1,175,100	591,505
Other Financing Sources	5,151,507	4,879,705
Proprietary Gains	0	200,000
Total Fund Revenue:	59,495,635	66,067,367
Expenses		
Salary & Wages	2,834,934	2,804,910
Employee Benefits	1,084,279	1,105,965
Supplies & Services	12,717,078	13,938,982
Governmental Transfer/Services	6,737,899	2,904,249
Debt Services	4,790,463	5,096,481
Capital	1,861,122	1,562,970
Fund Balance	29,189,860	38,030,099
Unclassified	280,000	623,711
Total Fund Expenses:	59,495,635	66,067,367

Program Budgets:

Revenues	2013	2014
Sewer Utilities	59,495,635	66,067,367
Total Fund Revenue:	59,495,635	66,067,367
Expenses		
Administration	0	45,327,372
SCRWRF Operations	13,521,094	10,417,565
Sewer Utilities	45,974,541	10,322,430
Total Fund Expense:	59,495,635	66,067,367

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

Adopted Budget:

Revenues	2013	2014
Other Financing Sources	0	1,000,000
Total Fund Revenue:	0	1,000,000
Expenses		
Supplies & Services	0	393,400
Unclassified	0	606,600
Total Fund Expenses:	0	1,000,000

Program Budgets:

Revenues	2013	2014
Solid Waste	0	1,000,000
Total Fund Revenue:	0	1,000,000
Expenses		
Solid Waste	0	1,000,000
Total Fund Expense:	0	1,000,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	9,676,776	10,317,425
Charges for Goods/Services	1,397,957	1,397,957
Intergovernmental Revenue	150,000	2,200,000
Miscellaneous Revenue	70,000	100,000
Total Fund Revenue:	11,294,733	14,015,382
Expenses		
Salary & Wages	364,764	364,764
Employee Benefits	133,134	127,645
Supplies & Services	1,120,384	693,975
Governmental Transfer/Services	50,000	0
Capital	4,020,000	1,630,000
Fund Balance	5,506,451	9,105,744
Unclassified	100,000	2,093,254
Total Fund Expenses:	11,294,733	14,015,382

Program Budgets:

Revenues	2013	2014
Stormwater Utility	11,294,733	14,015,382
Total Fund Revenue:	11,294,733	14,015,382
Expenses		
Stormwater Utility	11,294,733	14,015,382
Total Fund Expense:	11,294,733	14,015,382

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

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

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	0	1,000
Taxes	40,230	150
Total Fund Revenue:	40,230	1,150
Expenses		
Governmental Transfer/Services	40,230	1,150
Total Fund Expenses:	40,230	1,150

Program Budgets:

Revenues	2013	2014
Tax Increment Financing #1	40,230	1,150
Total Fund Revenue:	40,230	1,150
Expenses		
Tax Increment Financing #1	40,230	1,150
Total Fund Expense:	40,230	1,150

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

Adopted Budget:

Revenues	2013	2014
Taxes	218,860	230,000
Total Fund Revenue:	218,860	230,000
Expenses		
Debt Services	115,066	111,293
Unclassified	103,794	118,707
Total Fund Expenses:	218,860	230,000

Program Budgets:

Revenues	2013	2014
TIF # 3	218,860	230,000
Total Fund Revenue:	218,860	230,000
Expenses		
TIF # 3	103,794	118,707
TIF 2008A Bond	115,066	111,293
Total Fund Expense:	218,860	230,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	225,000	519,886
Miscellaneous Revenue	0	5,000
Total Fund Revenue:	225,000	524,886
Expenses		
Governmental Transfer/Services	225,000	0
Unclassified	0	524,886
Total Fund Expenses:	225,000	524,886

Program Budgets:

Revenues	2013	2014
TIF No 3 Medical Lake	225,000	524,886
Total Fund Revenue:	225,000	524,886
Expenses		
2010A Bond Issue	225,000	0
TIF No 3 Medical Lake	0	524,886
Total Fund Expense:	225,000	524,886

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	150,000	149,446
Charges for Goods/Services	0	2,700,000
Miscellaneous Revenue	0	800
Taxes	2,400,000	0
Total Fund Revenue:	2,550,000	2,850,246
Expenses		
Supplies & Services	2,450,000	2,750,000
Fund Balance	50,000	50,246
Unclassified	50,000	50,000
Total Fund Expenses:	2,550,000	2,850,246

Program Budgets:

Revenues	2013	2014
Tourism Promotion Assessment	2,550,000	2,850,246
Total Fund Revenue:	2,550,000	2,850,246
Expenses		
Tourism Promotion Assessment	2,550,000	2,850,246
Total Fund Expense:	2,550,000	2,850,246

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	289,000	306,370
Miscellaneous Revenue	2,000	2,000
Taxes	100	100
Total Fund Revenue:	291,100	308,470
Expenses		
Supplies & Services	180,853	198,196
Fund Balance	60,247	60,274
Unclassified	50,000	50,000
Total Fund Expenses:	291,100	308,470

Program Budgets:

Revenues	2013	2014
Treas REET Tech	291,100	308,470
Total Fund Revenue:	291,100	308,470
Expenses		
Treas REET Tech	291,100	308,470
Total Fund Expense:	291,100	308,470

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	602,825	680,441
Intergovernmental Revenue	190,588	191,956
Miscellaneous Revenue	5,132	4,650
Total Fund Revenue:	798,545	877,047
Expenses		
Salary & Wages	0	33,113
Employee Benefits	0	110
Supplies & Services	28,398	44,128
Governmental Transfer/Services	201,574	200,000
Capital	50,000	0
Fund Balance	468,573	581,809
Unclassified	50,000	17,887
Total Fund Expenses:	798,545	877,047

Program Budgets:

Revenues	2013	2014
Trial Court Improve	798,545	877,047
Total Fund Revenue:	798,545	877,047
Expenses		
Trial Court Improve	798,545	877,047
Total Fund Expense:	798,545	877,047

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	1,165,304	1,379,180
Miscellaneous Revenue	67,092	84,299
Total Fund Revenue:	1,232,396	1,463,479
Expenses		
Salary & Wages	1,193	1,308
Employee Benefits	355,621	229,335
Supplies & Services	9,617	5,884
Fund Balance	565,965	922,357
Unclassified	300,000	304,595
Total Fund Expenses:	1,232,396	1,463,479

Program Budgets:

Revenues	2013	2014
Unemployment	1,232,396	1,463,479
Total Fund Revenue:	1,232,396	1,463,479
Expenses		
Unemployment	1,232,396	1,463,479
Total Fund Expense:	1,232,396	1,463,479

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	456,360	710,828
Miscellaneous Revenue	2,000	2,500
Other Financing Sources	53,054	0
Taxes	1,174,023	1,161,453
Total Fund Revenue:	1,685,437	1,874,781
Expenses		
Salary & Wages	209,327	213,618
Employee Benefits	83,347	80,162
Supplies & Services	858,823	872,673
Governmental Transfer/Services	27,000	0
Fund Balance	468,522	640,328
Unclassified	38,418	68,000
Total Fund Expenses:	1,685,437	1,874,781

Program Budgets:

Revenues	2013	2014
General	1,685,437	1,874,781
Total Fund Revenue:	1,685,437	1,874,781
Expenses		
General	405,827	399,721
Veteran Relief	1,279,610	1,475,060
Total Fund Expense:	1,685,437	1,874,781

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	43,421	14,374
Charges for Goods/Services	95,000	89,953
Fines & Forfeits	186,338	167,074
Intergovernmental Revenue	0	24,434
Miscellaneous Revenue	250	190
Total Fund Revenue:	325,009	296,025
Expenses		
Salary & Wages	162,604	151,542
Employee Benefits	61,523	78,593
Supplies & Services	60,113	63,358
Fund Balance	25,913	2,279
Unclassified	14,856	253
Total Fund Expenses:	325,009	296,025

Program Budgets:

Revenues	2013	2014
STOP Grant FY2012	0	24,434
Victim/Witness	325,009	271,591
Total Fund Revenue:	325,009	296,025
Expenses		
STOP Grant FY2012	0	13,111
STOP Grant FY2012	0	24,434
Victim/Witness	325,009	258,480
Total Fund Expense:	325,009	296,025

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	13,889,678	20,036,574
Charges for Goods/Services	11,333,000	11,600,000
Miscellaneous Revenue	190,000	175,000
Other Financing Sources	500,000	500,000
Total Fund Revenue:	25,912,678	32,311,574
Expenses		
Supplies & Services	5,482,300	6,065,300
Governmental Transfer/Services	9,698,357	14,596,675
Fund Balance	10,732,021	11,649,599
Total Fund Expenses:	25,912,678	32,311,574

Program Budgets:

Revenues	2013	2014
Wastewater Treatment	25,912,678	32,311,574
Total Fund Revenue:	25,912,678	32,311,574
Expenses		
Wastewater Treatment	25,912,678	32,311,574
Total Fund Expense:	25,912,678	32,311,574

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	0	125,000
Taxes	30,000	20,000
Total Fund Revenue:	30,000	145,000
Expenses		
Unclassified	30,000	145,000
Total Fund Expenses:	30,000	145,000

Program Budgets:

Revenues	2013	2014
West Quad TIF	30,000	145,000
Total Fund Revenue:	30,000	145,000
Expenses		
West Quad TIF	30,000	145,000
Total Fund Expense:	30,000	145,000

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

Adopted Budget:

Revenues	2013	2014
Beginning Fund Balance	2,987,057	0
Charges for Goods/Services	0	3,097,655
Miscellaneous Revenue	2,394,070	25,000
Proprietary Gains	0	1,000
Total Fund Revenue:	5,381,127	3,123,655
Expenses		
Salary & Wages	267,180	262,219
Employee Benefits	156,074	156,572
Supplies & Services	2,281,859	2,702,064
Fund Balance	2,376,014	0
Unclassified	300,000	2,800
Total Fund Expenses:	5,381,127	3,123,655

Program Budgets:

Revenues	2013	2014
Loss Control	5,381,127	3,123,655
Total Fund Revenue:	5,381,127	3,123,655
Expenses		
Loss Control	5,381,127	3,123,655
Total Fund Expense:	5,381,127	3,123,655

Budget Detail



Department	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 YTD as of 12/16/2013
Administrative Services	89,890,671	92,396,729	95,782,873	94,513,724	77,953,125
Assessor	46,956	13,490	20,161	10,343	10,723
Auditor	4,666,926	3,840,667	4,424,437	4,369,353	3,577,384
Ballpark	112,732	83,938	99,910	77,005	16,470
Board of Equalization	1,471	-	-	-	-
Boundary Review Board	2,642	350	350	-	-
Central Services	197,753	155,927	216,358	407,564	8,840,999
Civil Service	8,944	4,470	3,615	8,205	5,610
Clerk	2,149,827	1,933,268	2,152,567	1,888,416	1,917,611
Commissioners	8,302	1,155	662	655	718
Communications	372,130	381,386	530,897	531,559	223,014
Confinement	-	18,561	53,940	11,098	87,464
Cooperative Extension	121,333	137,079	143,306	138,950	53,955
Counsel for Defense	4,438	-	-	-	45
Courthouse Security	116	-	-	-	1,269
Debt Service	700,150	13,860,142	597,102	15,708,476	1,684,375
District Court	4,975,292	4,666,554	4,447,510	4,184,001	3,840,420
Economic Development	107,186	-	-	-	-
Emergency Mgmt	251,337	211,315	263,551	255,141	203,797
Facilities	153,822	339,770	349,579	341,753	140,026
Hearing Examiner	136,291	23,965	23,924	7,116	14,923
Human Resources	151,415	171,226	176,329	151,464	145,398
Labor Relations	-	-	-	-	-
Jail	6,180,588	-	-	-	1,454
Juvenile	169,204	92,404	76,155	71,943	68,643
Medical Examiner	397,084	359,324	473,281	371,875	240,586
Motorsports Park	5,187,833	7,504,936	65,000	-	-
Parks	452,402	394,453	401,574	566,287	434,413
Pre-Trial Services	60,207	75,363	111,452	112,231	98,761
Prosecutor	3,247,383	3,045,916	3,094,264	2,918,914	2,766,474
Public Defender	921,083	838,152	1,101,246	825,711	794,306
Purchasing	473,463	449,872	406,534	336,650	295,273
Resource Conservation	-	-	-	-	37,255
SCOPE	-	-	-	-	9
SCRAPS	1,288,170	1,203,591	1,320,178	1,149,113	15,554
Sheriff	19,746,119	19,281,277	17,922,862	19,159,226	18,794,360
State Examiner	-	-	-	-	-
Superior Court	1,476,107	1,279,581	1,041,290	791,586	643,330
Treasurer	655,954	563,866	443,889	381,503	372,145
General Fund Total:	144,315,331	153,328,727	135,744,796	149,289,862	123,279,889

GENERAL FUND EXPENDITURES 2009-2013

SPOKANE COUNTY

Department	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 YTD as of 12/16/13
Administrative Services	3,808,334	3,370,161	4,353,598	3,568,363	3,523,506
Assessor	3,849,333	3,425,357	3,201,531	3,202,736	3,070,831
Auditor	4,045,153	3,904,935	4,049,852	4,066,354	3,629,342
Ballpark	111,672	83,938	99,910	77,005	59,665
Board of Equalization	177,325	181,584	208,212	187,894	177,119
Boundary Review Board	226,834	214,394	228,853	35,554	-
Central Services	-	261,756	473,078	449,507	423,807
Civil Service	175,006	171,229	190,054	191,587	192,394
Clerk	2,588,435	2,418,692	2,597,999	2,471,381	2,411,206
Commissioners	757,092	853,224	868,899	865,510	844,713
Communications	553,054	561,282	540,913	511,435	421,450
Confinement	8,602,240	23,817,306	24,030,847	24,141,977	24,096,000
Coop Extension	465,209	449,106	468,859	444,045	482,978
Counsel For Defense	989,973	1,002,637	964,502	968,220	945,943
Courthouse Security	761,178	765,752	781,688	789,302	663,423
Data Processing	4,630,735	4,264,204	4,464,262	4,419,318	4,888,258
Debt Service	1,064,552	3,494,650	2,057,729	2,042,045	2,840,774
District Court	4,873,016	4,403,046	4,502,767	4,244,354	4,137,534
Economic Development	107,186	-	-	-	-
Emergency Mgmt	365,025	343,790	374,063	343,019	367,423
Facilities	4,754,732	4,607,588	4,787,529	4,693,576	4,380,302
Geiger Spur	-	-	-	18,879	859
Health District	2,951,798	2,699,805	2,753,801	2,739,801	2,671,428
Hearing Examiner	167,758	167,651	171,889	171,071	175,620
Human Resources	828,999	693,663	743,889	761,939	744,707
Jail	19,777,678	537,684	-	-	-
Juvenile	5,614,366	5,427,305	5,546,257	5,224,974	5,247,224
Labor Relations	-	-	-	-	187,057
Liability Insurance	2,029,372	1,834,031	2,863,933	2,966,862	3,059,252
Martin Hall	247,000	246,375	319,375	320,250	-
Medical Examiner	1,342,743	1,283,126	1,300,960	1,318,802	1,306,833
Motorsports	347,182	6,066,729	1,172,000	-	-
Parks	1,897,332	1,777,056	1,657,670	2,443,875	1,665,879
Pre-Trial Services	439,986	511,873	525,831	523,800	530,497
Probation	305,944	333,119	354,104	319,574	-
Prosecutor	11,178,882	10,425,249	11,791,794	10,967,123	10,888,863
Public Defender	6,998,726	6,462,655	6,797,886	6,718,452	6,784,749
Purchasing	1,126,082	1,092,613	1,047,103	874,629	933,096
Resource Conservation	-	-	-	-	355,738
SCOPE	233,943	238,808	250,311	247,865	245,439
SCRAPS	1,417,299	1,448,103	1,392,665	1,362,136	769,750
Sheriff	33,063,107	34,400,571	33,360,791	34,049,755	32,781,249
State Examiners	314,281	210,656	301,387	288,677	193,429
Superior Court	6,687,613	6,267,935	5,985,422	5,828,664	5,654,914
Treasurer	1,881,683	1,778,547	1,702,887	1,564,855	1,540,735
General Fund Total:	141,757,857	142,498,185	138,555,101	136,425,165	133,293,986

Administrative Services

1206	Chief Executive Officer	1.00
1207	Chief Operations Officer (COO)	1.00
1216	Budget and Finance Director	1.00
1217	Mgmt and Budget Analyst Sr	2.00
1225	Mgmt and Budget Analyst	1.00
		6.00

Assessor

1007	Office Assistant 3	2.00
1121	Appraisal Supervisor	1.00
1405	Personal Property Evaluator	3.00
1409	Residential Appraiser Trainee	2.00
1410	Residential Appraiser	10.00
1412	Appraisal Support Specialist	1.00
1414	Commercial Appraiser	6.00
1415	Industrial Appraiser	1.00
1416	Levy Specialist	2.00
1417	Property Records Tech	4.00
1418	Chief Deputy Assessor	1.00
1422	Property Records Supervisor	1.00
1424	Assistant Appraisal Supervisor	2.00
1653	GIS Technician 2	2.00
1655	Assessor GIS Supervisor	1.00
1656	GIS Specialist	2.00
1658	GIS Technician 1	2.00
9999	Elected ORS	1.00
		44.00

Auditor

1008	License Specialist	5.00
1031	Executive Assistant	1.00
1095	Election/Voter Services Tech	2.00
1096	Election/Voter Services Lead	2.00
1097	Voter Services Specialist	1.00
1098	Election/Voter Services Supv	2.00
1100	Recording Specialist	3.00
1101	License Spec Field Liaison	1.00
1102	License Specialist - Lead	1.00
1104	Records Manager	1.00
1105	Vehicle License Manager	1.00
1107	Elections Manager	1.00
1110	Recording Specialist, Senior	1.00
1112	Vehicle License Supervisor	1.00
1119	Recording Supervisor	1.00
1124	Senior Accountant	5.00
1209	Accounting Supervisor	2.00
1210	Accounting Technician 3	1.00
1211	Accounting Technician 4	1.00
1213	Payment Control Technician	4.00
1218	Financial Analyst	1.00
1220	Accounting Manager	1.00
9999	Elected ORS	1.00
		40.00

Board of Equalization

1015	Board of Equalization Director	1.00
1034	Bd of Equal Specialist 2	2.00
		3.00

Central Services

1221	Cost Recovery Project Manager	1.00
1217	Mgmt and Budget Analyst Sr	1.00
1247	Grants & Contracts Specialist	1.00
1248	Grants Administrator	1.00
1249	Resource Conservation Manager	1.00
1252	Grants & Contracts Analyst	1.00
		6.00

Civil Service

1013	Civil Service Tech 2	1.00
1304	Civil Service Specialist	1.00
1305	Civil Service Chief Examiner	1.00
		3.00

Clerk

1001	Office Assistant 4	1.00
1007	Office Assistant 3	2.00
1031	Executive Assistant	1.00
1108	Court Services Manager	1.00
1109	Chief Deputy Clerk	1.00
1115	County Clerk Div Supervisor	2.00
1205	Accounting Technician 2	2.00
1210	Accounting Technician 3	7.00
1245	Court Finance Mgr - Clerks	1.00
4206	Court Clerk	18.00
4215	Court Process Clerk	14.00
9999	Elected ORS	1.00
		51.00

Commissioners

1010	Executive Assist	3.00
1026	Clerk of the Board	1.00
1027	Deputy Clerk of the Board	1.00
2127	Public Information & Comm Mgr	1.00
9999	Commissioner	3.00
		9.00

Communications

1205	Accounting Technician 2	1.00
1218	Financial Analyst	1.00
4021	SREC System Technician	5.00
4023	SREC System Supervisor	1.00
4024	Reg Emerg Comm Sys Mgr	1.00
		9.00

Cooperative Extension

1001	Office Assistant 4	1.60
1012	Secretary 2	1.00
3310	4 - H Coordinator	1.00
		3.60

Counsel for Defense

1012	Secretary 2	1.00
1030	Staff Assistant	1.00
4107	Attorney 2	3.00
4108	Senior Attorney	2.00
4111	Counsel for Defense Manager	1.00
4114	Paralegal 1	1.00
4121	Investigator	1.00
		10.00

District Court

1001	Office Assistant 4	4.00
1007	Office Assistant 3	4.00
1012	Secretary 2	1.00
1014	Office Manager	1.00
1022	Office Supervisor	3.00
1123	Case Management Specialist	2.00
1205	Accounting Technician 2	10.00
1210	Accounting Technician 3	4.00
1320	Computer App Spec 3	1.00
4098	Legal Office Assistant 2	1.00
4099	Legal Secretary	1.00
4200	Judicial Operations Manager	1.00
4202	District Court Judicial Assist	8.00
4206	Court Clerk	7.00
4209	District Court Administrator	1.00
4213	Mental Hlth Ther Ct Sup Mgr	1.00
4220	Mental Health Eval - Dist Ct	1.00
4221	MH Court Case Mgr-Dist Ct	1.00
4222	Clerk of District Court	1.00
9999	District Court Judge	8.00
		61.00

Emergency Management

4026	Res Coord-Dept of Emerg Mgmt	1.00
4030	Program Admin-Emerg Mgmt	1.00
4034	Reg Coord-Homeland Security	1.00
4035	Deputy Dir Of Emerg Mgmt	1.00
4036	Program Spec - Emergency Mgmt	3.00
		7.00

Facilities

1030	Staff Assistant	0.60
1211	Accounting Technician 4	0.60
2006	Maintenance Worker 2	3.00
2008	Trades Specialist 2	5.00
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	Facilities Director	1.00
2020	Senior Facilities Manager	1.00
2027	Trades Supervisor 2	1.00
3023	Facilities Design & Const. Mgr	1.00
		25.20

Hearing Examiner

1030	Staff Assistant	0.80
2113	Hearing Examiner	1.00
		1.80

Human Resources

1001	Office Assistant 4	1.00
1009	Secretary 1	0.50
1014	Office Manager	1.00
1302	HR Analyst, Senior	1.00
1303	Human Resource Analyst	1.00
1307	Human Resources Director	1.00
1316	Human Resources Specialist	2.00

Human Resources cont.

1317	Computer Application Specialis	1.00
1325	Employee Development Coord	1.00
		9.50

Juvenile

1001	Office Assistant 4	5.00
1007	Office Assistant 3	6.00
1012	Secretary 2	3.00
1017	Staff Assistant 1	1.00
1210	Accounting Technician 3	1.00
1211	Accounting Technician 4	1.00
4001	Juvenile Corrections Officer	19.00
4309	Juv Ct Mental Health Profess	1.00
4310	Registered Nurse	1.50
4312	Probation Counselor 1	33.00
4313	Probation Counselor 2	8.00
4314	Detention/Probation Div Admin	2.00
4316	Juvenile Court Administrator	1.00
4322	Business Manager	1.00
4323	Nurse Manager - Juvenile	1.00
4327	Detention Shift Supervisor	5.00
4329	Juvenile Court Systems Manager	1.00
4333	Juvenile Court Unit Supervisor	3.00
		93.50

Labor Relations

1030	Staff Assistant	1.00
1313	Labor Relations Director	1.00
		2.00

Medical Examiner

1001	Office Assistant 4	1.00
1005	Office Assistant 2	0.50
1014	Office Manager	1.00
5001	Medical Examiner	2.00
5004	Autopsy Assistant	0.50
5005	Chief Autopsy Assistant	1.00
5006	Deputy Medical Investigator	3.00
		9.00

Parks

1012	Secretary 2	2.00
1124	Senior Accountant	1.00
2006	Maintenance Worker 2	1.00
2013	Mechanic 2	1.00
2401	Assist parks/Rec/Golf Director	1.00
2404	Park Planner	1.00
2405	Park Operations Manager	1.00
2406	Parks Operations Supervisor	2.00
2407	Recreation Program Manager	2.00
2408	Park, Rec & Golf Director	1.00
2410	Park Ranger	1.00
2412	Park Operations Trades Spec	4.00
		18.00

PreTrial

1001	Office Assistant 4	0.50
1017	Staff Assistant 1	1.00
4125	Pre-Trial Services Manager	1.00
4127	Pretrial Service Officer	6.00
		8.50

Prosecutor			Sheriff cont.		
1001	Office Assistant 4	1.00	4016	Forensic Technician	3.00
1002	Staff Assistant 2	1.00	4025	Officer Candidate	3.00
1031	Executive Assistant	1.00	4027	Deputy Sheriff-Patrol	140.00
1201	Cashier	1.00	4029	Detective/Corporal	46.00
4097	Legal Office Assistant 1	9.00	4031	Sergeant	23.00
4098	Legal Office Assistant 2	14.00	4033	Lieutenant	8.00
4099	Legal Secretary	16.00	4038	Chief Criminal Deputy	2.00
4101	Victim/Witness Program Mgr	1.00	4041	Inspector	1.00
4102	Victim/Witness Program Spec	4.60	4043	Undersheriff	1.00
4105	Attorney 1	1.00	4045	Automotive Technician	3.00
4107	Attorney 2	32.60	4047	Fleet Manager	1.00
4108	Senior Attorney	29.00	4049	Sheriff Technical Assistant 2	11.00
4109	Chief Deputy Attorney	2.00	4053	Grant/Contract Coordinator	1.00
4110	Administrative Attorney	1.00	4055	Sheriff Technical Assistant 3	7.00
4115	Paralegal 2	17.00	4321	Sh Office Bus Oper Admn Mgr	1.00
4117	Criminal History Specialist	1.00	4330	Sheriff's Crime Info Analyst	2.00
4121	Investigator	2.00	4332	Sheriff's Info Sys Coord-Appnt	1.00
4322	Business Manager	1.00	9999	Sheriff	1.00
9999	Prosecutor	1.00			287.00
		136.20			
Public Defender			Superior Court		
1001	Office Assistant 4	2.00	1009	Secretary 1	3.00
1014	Office Manager	1.00	1012	Secretary 2	1.00
4097	Legal Office Assistant 1	2.00	1016	Court Staff Assistant	2.00
4098	Legal Office Assistant 2	2.00	1029	Court Staff Assistant, Senior	2.00
4099	Legal Secretary	5.00	4119	Family Court Facilitator	2.00
4105	Attorney 1 - Pub Def	3.00	4205	Judicial Assistant	12.00
4107	Attorney 2 - Pub Def	43.00	4207	Official Court Reporter	12.00
4108	Senior Attorney - Pub Def	12.00	4210	Superior Court Commissioner	6.00
4109	Chief Deputy Attorney	1.00	4211	Superior Court Administrator	1.00
4113	Public Defender	1.00	4212	Court Coordinator	6.00
4115	Paralegal 2	9.00	4214	Therapeutic Drug Court Coord	1.00
4121	Investigator	5.00	4218	Asst Superior Court Admin.	1.00
4124	Investigation Supervisor	1.00	5000	Superior Court Judge	12.00
		87.00			61.00
Purchasing			Treasurer		
1001	Office Assistant 4	1.00	1031	Executive Assistant	1.00
1020	Mail Center Supervisor	1.00	1116	Tax Collections Supervisor	2.00
1030	Staff Assistant	1.00	1200	Debt Management Officer	1.00
1219	Buyer 1	1.00	1211	Accounting Technician 4	1.00
1222	Buyer 3	3.00	1238	Cash Flow Manager	1.00
1223	Purchasing Director	1.00	1240	Finance Deputy	1.00
1224	Senior Buyer	1.00	1246	Senior Finance Manager	1.00
		9.00	1250	Chief Deputy Treasurer	1.00
Sheriff			1251	Sr Business Systems Analyst	1.00
1003	Staff Assist - Sheriff Appoint	1.00	1400	Tax Foreclosure Specialist	1.00
1018	Administ Asst. 1	1.00	1402	Tax Collection Specialist	8.00
1032	Staff Assistant - Sheriff	2.00	1406	Tax Collection Specialist 2	3.00
1126	SOBO-Sr. Acct & Budget Coord	1.00	1407	Tax Collection Specialist 3	2.00
1211	Accounting Technician 4	2.00	9999	Elected ORS	1.00
1239	SO Bus Oper Dir	1.00			25.00
4010	Digital - Forensic Specialist	1.00			
4011	Communications Officer	12.00	General Fund Total		
4012	Communications Supervisor	4.00			1,025.30
4013	Forensic Specialist	4.00			
4014	Forensic Lead Specialist	2.00			
4015	Forensic Unit Manager	1.00			

911 Communications

1009	Secretary 1	1.00
1030	Staff Assistant	1.00
1211	Accounting Technician 4	1.00
4062	Emerg Com Svc Call Rec	53.00
4063	SRECS MSAG,Data/Pub Out Coord	1.00
4064	Emer Comm Svc Supv	9.00
4066	Emerg Comm Svc Dir	1.00
4068	Emerg Com Svc Oper Mgr	1.00
		68.00

Auditor O & M

1001	Office Assistant 4	1.00
1007	Office Assistant 3	2.00
1100	Recording Specialist	3.00
		6.00

Building & Planning

1117	Bldg & Plan Mgmt Svc Admin	2.00
1211	Accounting Technician 4	1.00
2105	Planner 2	4.00
2107	Planner 3	4.00
2109	Neighborhood Services Spec	2.00
3000	Bldg & Planning Sr Svc Coord	1.00
3003	Bldg & Planning Svcs Coord 2	5.00
3005	Senior Building Technician	1.00
3009	Dir of Bldg & Code Enforcement	1.00
3010	Director of Planning	1.00
3016	Building Inspector 2	1.00
3018	Bldg/Fire Prevention Insp	2.00
3019	Bldg & Plann Project Coord 2	2.00
3020	Senior Inspector	5.00
3026	Codes Administrator	1.00
3103	Bldg & Plann Plans Examiner 3	1.00
		34.00

Community Services

1012	Secretary 2	8.00
1030	Staff Assistant	1.00
1124	Senior Accountant	4.00
1212	Fiscal Grant Specialist	5.00
1215	Accountant	1.00
1242	Community Svcs - Finance Mgr	1.00
1318	Computer App Spec 2	2.00
1420	Data Quality Technician	2.00
1620	CSHCD Data Info Analyst	1.00
1622	CSHCD Sr. Data Info Analyst	1.00
2116	Community Devel Spec 2	2.60
2117	Community Devel Spec 3	2.00
3203	Program Planner/Evaluator	6.00
3205	Human Services Coordinator	1.00
3206	Human Services Program Mgr	3.00
3207	Mental Health Care Coord	3.00
3208	Dir of Comm Svcs & Comm Devel	1.00
3210	Assist Dir of Comm Svc/Develop	1.00
3211	Living Skills Service Provider	11.00
3212	Quality and Data Systems Mgr	1.00
3213	Fac Mnt Mgr-Com Svc,Hse/Com D	1.00
4401	Department Aide 1	0.60
		59.20

County Roads

1001	Office Technician 2	1.00
1002	Staff Assistant 2	1.00
1007	Office Technician 1	3.00
1012	Admin. Specialist 2	7.00
1232	Administrative Services Tech	2.00
1651	GIS Technician	1.00
1656	GIS Specialist	1.00
2120	Traffic Program Coordinator	1.00
2121	Traffic Program Analyst	1.00
2123	Engineering Info. Sys. Coord.	1.00
2125	Engineering Info Sys Analyst	2.00
2128	Envir Prog & Spec Project Mgr	1.00
2130	Trans Demand Mgmt Manager	1.00
2135	Commute Trip Reduction Coord.	2.00
2208	Road Maint Supervisor 1	5.00
2209	Seasonal Foreman	2.00
2210	Road Maint Supervisor 2	2.00
2211	Training Foreman	1.00
2219	Material/Resource Manager	1.00
2222	Operations & Maintenance Super	1.00
2242	Traffic Sign Tech 1	3.00
2251	Road Maintenance Specialist 1	11.00
2257	Bridge Carpenter 1	1.00
2261	Road Maintenance Specialist 2	36.00
2262	Bridge Carpenter 2	3.00
2265	Traffic Sign Tech 2	4.00
2271	Road Maintenance Specialist 3	47.00
2274	Traffic Sign Tech 3	2.00
2283	Chief Traffic Sign Technician	1.00
2284	Bridge Carpenter 3	1.00
2287	Traffic Sign Technician 4	1.00
2303	Engineering Technician 1	4.00
2305	Engineering Technician 2	7.80
2307	Engineering Technician 3	13.00
2309	Senior Technician	4.00
2310	Land Development Coord	1.00
2311	Traffic Signal Technician 2	2.00
2312	Traffic Signal Technician 3	2.00
2313	Chief Traffic Signal Tech	1.00
2329	Engineering Office Admin	1.00
2330	Land Surveyor	1.00
2331	Engineer 1	2.00
2332	Engineer 2	4.00
2335	Engineer 3	6.00
2337	Engineer 4	1.00
2341	County Engineer	1.00
3015	Engineering Permit Technician	1.00
		198.80

Detention Services

1004	Staff Assistant 3	1.00
1032	Detention - Staff Assistant	1.00
1211	Detention - Accounting Tech 4	4.00
1243	Sh Office Bus Oper Fin Mgr	1.00
2006	Detention - Maint Worker 2	1.00
2010	Detention - Trades Supervisor	1.00
2011	Detention - Shop Worker	2.00
4003	Detention-Corrections Officer	141.00

Detention Services cont.

4005	Sh Corrections Sergeant	15.00
4007	Detention - Lieutenant	2.00
4017	Detention - Cook	13.00
4019	Detention Svcs Food Manager	2.00
4048	Det Svcs Registered Nurse	14.00
4050	Detention Svcs Nurse Mgr	1.00
4052	Detention - Office Supervisor	2.00
4058	Det Svcs Lic Practical Nurse	4.00
4060	Detention - MHP	4.00
4061	Detention-Mental Health Mgr	1.00
4072	Detention - Director	1.00
4074	Detention - Assistant Director	1.00
4076	Detention - Tech Assistant	26.00
4078	Detention - Sr Tech Assistant	6.00
4301	Detention-Corrections Officer	57.00
4302	Sergeant - Geiger	7.00
4304	Detention - Case Manager	2.00
4315	Teacher - Geiger Corr Ctr	1.00
4331	Detention-Administrative Mgr	1.00
		<u>312.00</u>

E R & R

2212	Equip Maint Supervisor 1	2.00
2214	Equip Maint Supervisor 2	1.00
2235	Shop Clerk	1.00
2252	Parts Assistant/Pickup Driver	1.00
2275	Parts Issuer	3.00
2285	Shop Wrkr-Truck & Equip Mech	13.00
2286	Parts Lead Worker	1.00
2290	Shop Wrkr-Lt Truck & Car Mech	1.00
2291	Shop Wrkr - Motor Pool - ER&R	1.00
2292	Shop Worker - Tire Person	1.00
2293	Shop Worker - Welder	2.00
		<u>27.00</u>

Golf

2005	Maintenance Worker 1	1.00
2008	Trades Specialist 2	1.00
2013	Mechanic 2	2.00
2021	Asst Golf Course Superintendnt	3.00
2023	Golf Superintendent	3.00
2025	Golf Course Maint Specialist	1.00
		<u>11.00</u>

Information Systems

1017	Staff Assistant 1	2.00
1601	Information Systems Director	1.00
1607	Customer Services Coordinator	1.00
1609	Telecommunication Specialist	1.00
1612	Telecom Specialist, Sr.	1.00
1617	ERP Project Manager	1.00
1619	Systems Analyst	7.00
1621	Analyst Programmer	8.00
1627	Senior Computer Programmer	5.00
1629	Programming Services Manager	1.00
1641	Sr Systems Administrator	4.00
1642	Sr Tech Support Specialist	6.00
1644	Systems Administrator	1.00
1645	Database Administrator	1.00

Information Systems cont.

1647	Technical Services Manager	1.00
1652	GIS Senior Analyst	1.00
1653	GIS Technician 2	3.00
1654	GIS Database Administrator	1.00
1656	GIS Specialist	2.00
1659	GIS Manager	1.00
		<u>49.00</u>

Interstate Fair

1005	Office Assistant 2	0.50
1012	Secretary 2	1.00
1014	Office Manager	1.00
1211	Accounting Technician 4	1.00
2005	Maintenance Worker 1	3.00
2006	Maintenance Worker 2	2.00
2010	Trades Supervisor	1.00
3304	Marketing/Sales Manager	1.00
3305	Fair & Expo Center Director	1.00
3306	Facilities Manager	1.00
3307	Fair Coordinator	1.00
3308	Event Production Coordinator	1.00
3309	Event Maintenance Coordinator	1.00
		<u>15.50</u>

Probation

1001	Office Assistant 4	4.00
4097	Legal Office Assistant 1	1.00
4216	Dist Ct Prob/DUI Court Mgr	1.00
4305	Probation Officer 1	11.00
4307	Probation Officer 2	1.00
		<u>18.00</u>

Public Works Admin

1211	Accounting Technician 4	2.00
1241	Finance Manager - Public Works	1.00
1256	Managerial Senior Accountant	1.00
		<u>4.00</u>

Risk Management

1002	Staff Assistant 2	1.00
1306	Loss Control Specialist	3.00
1311	Director - Risk Management	1.00
1327	Campus Security Coordinator	0.80
1328	Workers Comp Claim Adjudicator	2.00
1330	Liability Claims Adjuster	1.00
1335	Claims Technician	1.00
		<u>9.80</u>

SCRAPS

1007	Office Assistant 3	1.00
1009	Secretary 1	1.00
1014	Office Manager	1.00
1205	Accounting Technician 2	1.00
2905	Kennel Maintenance Officer	1.00
2906	Shelter Operations Manager	1.00
2907	Shelter Technician	6.00
2910	Animal Protection Officer	11.00
2915	Animal Services Rep	8.00
2918	Development Coordinator	1.00
2919	Animal Protection Ops Mgr	1.00
2920	Animal Protection Director	1.00
		<u>34.00</u>

Utilities

1001	Office Technician 2	2.00
1002	Staff Assistant 2	2.00
1012	Admin. Specialist 2	5.00
1025	Program Specialist	0.80
1258	Util Billing Admin Svcs Mgr	1.00
1656	GIS Specialist	3.00
2100	Utilities Account Analyst	1.00
2124	Water Resources Specialist	3.00
2305	Engineering Technician 2	6.00
2307	Engineering Technician 3	6.00
2310	Land Development Coord	1.00
2316	Land Use Info Sys Coordinator	1.00
2321	Wastewtr Collect Sys Spec 3	9.00
2323	Wastewater Collect Sys Supv	2.00
2324	Wastewtr Collect Sys Spec 1	5.00
2325	Wastewtr Collect Sys Spec 2	2.00
2326	Project Manager	2.00
2328	Wastewater Oper Sec Mgr	1.00
2332	Engineer 2	4.00
2333	Water Resources Manager	1.00
2334	Reg Sld Wst Cor&Lndfl Cls Mgr	1.00
2335	Engineer 3	1.00
2339	Utilities Director	1.00
2340	Water Reclamation Manager	1.00
2346	Customer Accounting Spec 1	1.00
2347	Customer Accounting Spec 2	5.00
2348	Customer Accounting Spec 3	1.70

69.50

Veteran Services

1001	Office Assistant 4	1.00
1002	Staff Assistant 2	1.00
3403	Veteran Services Officer	2.00
3405	Veteran Services Director	1.00

5.00**Other Fund Total 920.8****All Funds Total 1946.1**

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

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

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

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

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

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

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

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

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

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

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

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

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

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