



## Disclaimer

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

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

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

# SPOKANE COUNTY

# Spokane County

## 2017 Annual Budget

January 1, 2017 – December 31, 2017



## Table of Contents

|   |     |
|---|-----|
| Elected Officials.....                      | 2   |
| Department Heads.....                       | 3   |
| About the Funds.....                        | 4   |
| All Funds Budget .....                      | 5   |
| General Fund Budget .....                   | 7   |
| General Fund Personnel.....                 | 9   |
| Other Funds Personnel .....                 | 10  |
| Full Time Equivalent Graph .....            | 11  |
| General Fund Budget Detail .....            | 12  |
| Other Funds Budget Detail.....              | 59  |
| Budget Detail .....                         | 123 |
| Authorized Positions for General Fund ..... | 124 |
| Authorized Positions for Other Funds.....   | 128 |
| Glossary.....                               | 132 |

## Elected Officials

| <b><u>POSITION TITLE</u></b> | <b><u>INCUMBENT</u></b>    | <b><u>TERM</u></b> | <b><u>TERM ENDS</u></b> |
|------------------------------|----------------------------|--------------------|-------------------------|
| Assessor                     | Vicki Horton               | 4 year             | 12/31/18                |
| Auditor                      | Vicky M. Dalton            | 4 year             | 12/31/18                |
| Clerk                        | Timothy W. Fitzgerald      | 4 year             | 12/31/18                |
| Commissioner                 |                            |                    |                         |
| District 1                   | Josh Kerns                 | 4 year             | 12/31/20                |
| District 2                   | Shelly O'Quinn             | 4 year             | 12/31/20                |
| District 3                   | Al French                  | 4 year             | 12/31/18                |
| District Court               |                            |                    |                         |
| Position 1                   | Hon. Vance W. Peterson     | 4 year             | 1/12/19                 |
| Position 2                   | Hon. Jeffrey R. Smith      | 4 year             | 1/12/19                 |
| Position 3                   | Hon. Donna Wilson          | 4 year             | 1/12/19                 |
| Position 4                   | Hon. Patti Connolly Walker | 4 year             | 1/12/19                 |
| Position 5                   | Hon. Greg Tripp            | 4 year             | 1/12/19                 |
| Position 6                   | Hon. Debra R. Hayes        | 4 year             | 1/12/19                 |
| Position 7                   | Hon. Aimee N. Maurer       | 4 year             | 1/12/19                 |
| Position 8                   | Hon. Richard M. Leland     | 4 year             | 1/12/19                 |
| Prosecuting Attorney         | Larry Haskell              | 4 year             | 12/31/18                |
| Sheriff                      | Ozzie Knezovich            | 4 year             | 12/31/18                |
| Superior Court               |                            |                    |                         |
| Position 1                   | Hon. Annette Plese         | 4 year             | 1/10/21                 |
| Position 2                   | Hon. James Triplet         | 4 year             | 1/10/21                 |
| Position 3                   | Hon. Raymond F. Clary      | 4 year             | 1/10/21                 |
| Position 4                   | Hon. Julie M. McKay        | 4 year             | 1/10/21                 |
| Position 5                   | Hon. Michael P. Price      | 4 year             | 1/10/21                 |
| Position 6                   | Vacant                     | 4 year             | 1/10/21                 |
| Position 7                   | Hon. Maryann Moreno        | 4 year             | 1/10/21                 |
| Position 8                   | Hon. Harold D. Clarke III  | 4 year             | 1/10/21                 |
| Position 9                   | Hon. John O. Cooney        | 4 year             | 1/10/21                 |
| Position 10                  | Hon. Linda Tompkins        | 4 year             | 1/10/21                 |
| Position 11                  | Hon. Timothy Fennessy      | 4 year             | 1/10/21                 |
| Position 12                  | Hon. Ellen Kalama Clark    | 4 year             | 1/10/21                 |
| Treasurer                    | Rob Chase                  | 4 year             | 12/31/18                |

## Department Heads

### **POSITION TITLE**

Chief Executive Officer  
Chief Operations Officer  
Chief Budget Officer

### **Department**

911 Communications  
Board of Equalization  
Buildings  
Civil Service  
Communications  
Community Development/Services  
Cooperative Extension  
County Road  
Counsel for the Defense  
Detention Services  
District Court  
Emergency Management  
Facilities  
Hearing Examiner  
Human Resources  
Information Systems  
Interstate Fair  
Juvenile  
Medical Examiner  
Parks & Recreation  
Planning  
Pre-Trial Services  
Public Defender  
Purchasing  
Risk Management  
SCRAPS  
Superior Court  
Utilities  
Veteran Services

### **DEPARTMENT HEAD**

Gerry Gemmill  
John Dickson  
Bob Wrigley  
  
Lorlee Mizell  
Linda Kovick  
Randy Vissia  
Nancy Paladino  
Vacant  
Christine Barada  
Jeremy Cowan - Interim  
Mitch Reister  
Scott Mason  
John McGrath  
John Witter  
Edward Lewis  
Gil Haubert  
Michael Dempsey  
Tim Hansen  
Becky Gehret  
Richard Hartzell  
Bonnie Bush  
Sally Aiken, MD  
Doug Chase  
John Pederson  
Cheryl Tofsrud  
Thomas Krzyminski  
Bela Kovacs  
Steve Bartel  
Nancy Hill  
Ashley Callan  
Kevin Cooke  
Cathrene 'Cat' Nichols



## About The Funds

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

### **GENERAL FUND**

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

### **SPECIAL REVENUE FUNDS**

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

### **DEBT SERVICE FUNDS**

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

### **CONSTRUCTION FUNDS**

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

### **ENTERPRISE FUNDS**

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

### **INTERNAL SERVICE FUNDS**

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

### **FIDUCIARY FUNDS**

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

All Funds Budget

|                                | <u>Beginning Fund<br/>Balance</u> | <u>Annual<br/>Revenue</u> | <u>Annual Revenue<br/>Continuing<br/>Appropriations</u> | <u>Annual<br/>Expenditure</u> | <u>Annual Expenditure<br/>Continuing<br/>Appropriations</u> | <u>Ending Fund<br/>Balance</u> |
|--------------------------------|-----------------------------------|---------------------------|---|-------------------------------|---|--------------------------------|
| <b>General Fund</b>            |                                   |                           |   |                               |   |                                |
| General Fund                   | 26,302,473                        | 164,503,896               | 7,753,280   | 163,891,570                   | 7,753,280   | 26,914,799                     |
| <b>Special Revenue Funds</b>   |                                   |                           |   |                               |   |                                |
| 911 Communication              | 7,367,317                         | 7,669,910                 | 72,186  | 12,606,119                    | 72,186  | 2,431,108                      |
| Auditor's O & M                | 286,790                           | 416,573                   | -   | 494,923                       | -   | 208,440                        |
| Clerk LFO                      | 211,759                           | 131,800                   | -   | 290,419                       | -   | 53,140                         |
| Community Development          | -                                 | -                         | 5,609,800   | -                             | 5,609,800   | -                              |
| Commute Trip Reduction         | 379,219                           | 177,550                   | -   | 239,248                       | -   | 317,521                        |
| Conservation Future M&O        | -                                 | -                         | 311,291   | -                             | 311,291   | -                              |
| Conservation Futures           | 1,326,783                         | 1,913,894                 | 12,946  | 2,269,707                     | 12,946  | 970,970                        |
| County Road                    | 12,259,777                        | 51,499,024                | -   | 55,398,002                    | -   | 8,360,799                      |
| Development Disability         | -                                 | -                         | 5,902,100   | -                             | 5,902,100   | -                              |
| District Court Probation       | 2,885,574                         | 1,875,038                 | -   | 1,618,516                     | -   | 3,142,096                      |
| DV Advocacy                    | 39,506                            | 14,253                    | -   | 53,465                        | -   | 294                            |
| Historical Preservation        | 133,684                           | 103,495                   | -   | 100,704                       | -   | 136,475                        |
| Homelessness Prevention        | 2,307,211                         | 1,321,520                 | 770,397   | 3,628,731                     | 770,397   | -                              |
| Hotel/Motel Tax                | 106,921                           | 237,104                   | -   | 323,221                       | -   | 20,804                         |
| Housing Trust Fund             | 500,000                           | 561,825                   | -   | 1,061,825                     | -   | -                              |
| Indigent Defense & Termination | 100,000                           | 798,344                   | -   | 878,893                       | -   | 19,451                         |
| Indigent Defense Improvement   | 33,000                            | 565,355                   | -   | 578,355                       | -   | 20,000                         |
| Interoperable Communication    | 4,242,909                         | 9,595,913                 | -   | 11,576,613                    | -   | 2,262,209                      |
| LIFT-Liberty Lake              | 6,000,000                         | 640,000                   | -   | 6,640,000                     | -   | -                              |
| Mental Health                  | -                                 | -                         | 106,585,200   | -                             | 106,585,200   | -                              |
| Property Tax Refund Interest   | 100,000                           | -                         | -   | 100,000                       | -   | -                              |
| RE & Prop Tx Admin             | 200,000                           | 81,000                    | -   | 248,087                       | -   | 32,913                         |
| Real Estate Excise Tax #1      | 1,890,401                         | 2,188,979                 | -   | 2,762,937                     | -   | 1,316,443                      |
| Real Estate Excise Tax #2      | 2,130,046                         | 2,196,600                 | -   | 3,069,391                     | -   | 1,257,255                      |
| Recreation                     | 34,960                            | 351,500                   | -   | 377,024                       | -   | 9,436                          |
| Retail Car Rental Tax          | 180,120                           | 470,500                   | -   | 480,058                       | -   | 170,562                        |
| Rid Administrative             | 34,255                            | 15,365                    | -   | 11,166                        | -   | 38,454                         |
| RSN                            | 1,075,858                         | 547,000                   | -   | 1,551,624                     | -   | 71,234                         |
| Substance Abuse                | -                                 | -                         | 503,500   | -                             | 503,500   | -                              |
| TIF-Beacon Hill                | 1,775                             | 1,525                     | -   | 3,300                         | -   | -                              |
| TIF-Liberty Lake               | 2,500,000                         | 493,000                   | -   | 2,993,000                     | -   | -                              |
| TIF-West Quadrant              | 204,000                           | 31,000                    | -   | 235,000                       | -   | -                              |
| Tourism Promotion Area         | 126,592                           | 3,003,700                 | -   | 3,025,000                     | -   | 105,292                        |
| Treasurer REET Tech            | 10,800                            | -                         | -   | 10,800                        | -   | -                              |
| Trial Court Improvement        | 658,386                           | 186,809                   | -   | 500,127                       | -   | 345,068                        |
| Veterans Services              | 832,306                           | 1,225,340                 | -   | 1,228,811                     | -   | 828,835                        |
| Victim/Witness Program         | 80,523                            | 273,284                   | -   | 261,067                       | -   | 92,740                         |

All Funds Budget

|                                 | Beginning Fund<br>Balance | Annual<br>Revenue | Annual Revenue<br>Continuing<br>Appropriations | Annual<br>Expenditure | Annual Expenditure<br>Continuing<br>Appropriations | Ending Fund<br>Balance |
|---------------------------------|---------------------------|-------------------|--|-----------------------|--|------------------------|
| <b>Debt Service Funds</b>       |                           |                   |  |                       |  |                        |
| Debt Svs for Projects Financed  |                           | 4,039,722         | -  | 4,039,722             | -  | -                      |
| Energy Conservation             | -                         | 206,461           | -  | 206,461               | -  | -                      |
| TIF-Airway Heights              | 350                       | -                 | -  | 350                   | -  | -                      |
| TIF-Medical Lake                | 42,000                    | 350,000           | -  | 392,000               | -  | -                      |
| <b>Construction Funds</b>       |                           |                   |  |                       |  |                        |
| Capital Proj Financed by Bonds  | -                         | -                 | 904  | -                     | 904  | -                      |
| Capital Projects                | -                         | -                 | 187,122  | -                     | 187,122  | -                      |
| Facilities Cap Improvement      | -                         | -                 | 350,619  | -                     | 350,619  | -                      |
| Park Capital Improvements       | -                         | -                 | 31,792   | -                     | 31,792   | -                      |
| Resource Conservation Impvts    | -                         | -                 | 98,286   | -                     | 98,286   | -                      |
| TIF-ML Construction             | 2,008,639                 | 10,000            |  | 2,018,639             | -  | -                      |
| <b>Enterprise Funds</b>         |                           |                   |  |                       |  |                        |
| Aquifer Protection Area         | 5,938,312                 | 1,935,000         | -  | 2,371,130             | -  | 5,502,182              |
| Building And Planning           | 2,609,695                 | 4,878,715         | -  | 4,716,126             | -  | 2,772,284              |
| General Facilities Charge       | 27,655,100                | 4,855,000         | -  | 9,969,353             | -  | 22,540,747             |
| Golf Course                     | 782,838                   | 3,075,026         | -  | 3,383,084             | -  | 474,780                |
| Interstate Fair                 | 1,122,579                 | 4,848,359         | -  | 5,818,849             | -  | 152,089                |
| Landfill Closure                | 7,096,417                 | 186,770           | -  | 1,453,988             | -  | 5,829,199              |
| Regional Water Rec              | 643,848                   | 25,647,993        | -  | 25,825,917            | -  | 465,924                |
| SCRAPS                          | 995,304                   | 3,625,542         | -  | 3,911,102             | -  | 709,744                |
| Sewer Bond Reserves             | 12,752,439                | -                 | -  | -                     | -  | 12,752,439             |
| Sewer Construction              | 14,963,253                | 3,375,000         | -  | 4,300,500             | -  | 14,037,753             |
| Sewer Operations                | 19,874,295                | 62,278,085        | -  | 67,566,265            | -  | 14,586,115             |
| Solid Waste                     | 980,179                   | 11,780,625        | -  | 11,762,713            | -  | 998,091                |
| Stormwater Utility              | 10,292,129                | 3,080,325         | -  | 5,285,410             | -  | 8,087,044              |
| Wastewater Treatment Plant      | 6,399,892                 | 18,420,000        | -  | 21,294,000            | -  | 3,525,892              |
| <b>Internal Service Funds</b>   |                           |                   |  |                       |  |                        |
| Dental                          | 945,327                   | 2,534,146         | -  | 2,512,795             | -  | 966,678                |
| Detention Services              | -                         | 41,403,535        | 726,464  | 41,403,535            | 726,464  | -                      |
| ER & R                          | 897,418                   | 8,787,160         | -  | 8,808,045             | -  | 876,533                |
| Information Technology          | 6,973,955                 | 10,197,794        | -  | 10,697,794            | -  | 6,473,955              |
| Liability                       | 4,820,962                 | 4,471,419         | -  | 7,289,821             | -  | 2,002,560              |
| Medical                         | 7,903,052                 | 27,674,836        | -  | 28,176,735            | -  | 7,401,153              |
| Public Works Finance            | 149,754                   | 525,826           | -  | 530,983               | -  | 144,597                |
| Unemployment                    | 687,527                   | 236,300           | -  | 589,745               | -  | 334,082                |
| Worker's Comp                   | 2,724,890                 | 1,621,418         | -  | 3,311,434             | -  | 1,034,874              |
| <b>Less Interfund Transfers</b> | -                         | (92,552,319)      | -  | (92,552,319)          | -  | -                      |
|                                 | 213,803,099               | 410,583,834       | 128,915,887                                    | 463,591,880           | 128,915,887  | 160,795,053            |



General Fund Budget

|                           | Annual Revenue     | Appropriations   | Annual Revenue<br>Continuing<br>Annual Expenditure | Annual Expenditure<br>Continuing Appropriations |
|---------------------------|--------------------|------------------|--|---|
| <b>General Government</b> |                    |                  |  |   |
| Administrative Services   | 10,458,266         | 1,543,570        | 3,763,866  | 1,543,570                                       |
| Property Tax              | 50,067,054         | -                |  | -   |
| Property Tax Shift        | 5,000,000          | -                |  | -   |
| Sales Tax                 | 44,859,282         | -                |  | -   |
| Cost Allocation           | 9,650,703          | -                |  | -   |
| Assessor                  | 15,150             | -                | 3,454,043  | -   |
| Auditor                   | 5,087,081          | 48,060           | 4,871,235  | 48,060  |
| Ballpark                  | 95,145             | -                | 95,145   | -   |
| Board of Equalization     | -                  | -                | 255,515  | -   |
| Central Services          | 821,100            | -                | 288,450  | -   |
| Commissioners             | 400                | -                | 977,218  | -   |
| Coop Extension            | 111,343            | -                | 553,995  | -   |
| Data Processing           | -                  | -                | 5,756,258  | -   |
| Debt Service              | 2,586,591          | -                | 2,604,590  | -   |
| Executive Management      | -                  | -                | 996,870  | -   |
| Facilities                | 169,736            | -                | 5,283,497  | -   |
| Geiger Spur               | -                  | -                | 20,000   | -   |
| Health District           | -                  | -                | 2,403,801  | -   |
| Hearing Examiner          | 17,000             | -                | 208,259  | -   |
| Human Resources           | 157,050            | -                | 1,200,774  | -   |
| Liability Insurance       | -                  | -                | 2,193,067  | -   |
| Long Range Planning       | -                  | -                | 1,051,709  | -   |
| Outside Agencies          | -                  | -                | 673,165  | -   |
| Parks                     | 696,986            | 31,315           | 2,345,055  | 31,315  |
| Purchasing                | 375,500            | -                | 1,066,044  | -   |
| Resource Conservation     | -                  | -                | 17,209   | -   |
| State Examiners           | -                  | -                | 310,000  | -   |
| Treasurer                 | 1,250,000          | -                | 2,353,748  | -   |
| <b>General Government</b> | <b>131,418,387</b> | <b>1,622,945</b> | <b>42,743,513</b>                                  | <b>1,622,945</b>                                |

General Fund Budget

|                           | Annual Revenue | Appropriations | Annual Revenue<br>Continuing<br>Annual Expenditure | Annual Expenditure<br>Continuing Appropriations |
|---------------------------|----------------|----------------|--|---|
| <b>Public Safety</b>      |                |                |  |   |
| Civil Service             | -              | -              | 194,379  | -   |
| Clerk                     | 1,852,945      | 63,242         | 2,984,696  | 63,242  |
| Communications            | 525,794        | -              | 633,341  | -   |
| Confinement               | -              | -              | 33,602,375   | -   |
| Counsel For Defense       | -              | -              | 1,155,462  | -   |
| District Court            | 4,163,901      | 8,128          | 5,062,116  | 8,128   |
| Emergency Mgmt            | 310,000        | 252,061        | 435,601  | 252,061   |
| Juvenile                  | 180,800        | 2,346,719      | 6,426,789  | 2,346,719                                       |
| Law & Justice             | -              | 1,480,321      | 147,622  | 1,480,321                                       |
| Martin Hall               | -              | -              | 347,250  | -   |
| Medical Examiner          | 391,500        | 1,556          | 1,616,813  | 1,556   |
| Pre-Trial Services        | 100,000        | 128,348        | 674,552  | 128,348   |
| Probation                 | -              | -              | 350,000  | -   |
| Prosecutor                | 3,508,589      | 682,837        | 12,869,904   | 682,837   |
| Public Defender           | 1,077,319      | -              | 8,642,312  | -   |
| SCOPE                     | -              | -              | 314,544  | -   |
| SCRAPS                    | -              | -              | 448,003  | -   |
| Security                  | 2,100          | -              | 1,015,886  | -   |
| Sheriff                   | 20,069,931     | 729,936        | 37,309,122   | 729,936   |
| Superior Court            | 902,630        | 437,186        | 6,917,290  | 437,186   |
| Public Safety             | 33,085,509     | 6,130,335      | 121,148,057  | 6,130,335                                       |
| <b>Operating Budget</b>   | 164,503,896    | 7,753,280      | 163,891,570  | 7,753,280                                       |
| Fund Balance              | 26,302,473     | -              | 26,914,799   | -   |
| <b>Total General Fund</b> | 190,806,369    | 7,753,280      | 190,806,369  | 7,753,280                                       |

## General Fund Personnel

| <b>Department</b>                      | <b>2012</b>     | <b>2013</b>     | <b>2014</b>     | <b>2015</b>     | <b>2016</b>     | <b>2017</b>     |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Civil Service                          | 3               | 3               | 3               | 2.6             | 2.6             | 2.6             |
| Clerk                                  | 51              | 51              | 51              | 51              | 50              | 53              |
| Communications                         | 9               | 9               | 9               | 10              | 10              | 10              |
| Counsel for the Defense                | 10              | 10              | 10              | 10              | 10              | 10              |
| Courthouse Security                    | 1               | 0               | 0               | 0               | 0               | 0               |
| District Court                         | 61              | 61              | 61              | 62              | 61.8            | 61              |
| Emergency Management                   | 8               | 8               | 7               | 7               | 8               | 7               |
| Juvenile                               | 92.3            | 94.5            | 93.5            | 93.5            | 96.3            | 94.6            |
| Law & Justice                          | 0               | 0               | 0               | 0               | 0               | 2               |
| Medical Examiner                       | 9.5             | 9.5             | 9               | 10              | 10.5            | 10.5            |
| Pre-Trial Services                     | 7.5             | 8               | 8.5             | 8.5             | 8.6             | 16.6            |
| Prosecuting Attorney                   | 135.8           | 135             | 136.2           | 135.4           | 138.4           | 141.4           |
| Public Defender                        | 84              | 84              | 87              | 91              | 91              | 92              |
| SCRAPS                                 | 17              | 16              | 0               | 0               | 0               | 0               |
| Sheriff                                | 284             | 283             | 287             | 293             | 301             | 301             |
| Superior Court                         | 60.8            | 61              | 61              | 61              | 61              | 62              |
| <b>Total Law, Safety &amp; Justice</b> | <b>833.9</b>    | <b>833</b>      | <b>823.2</b>    | <b>835</b>      | <b>849.2</b>    | <b>863.7</b>    |
| Administrative Services                | 7               | 7               | 7               | 6               | 6               | 6               |
| Assessor                               | 44              | 44              | 44              | 44              | 43              | 43              |
| Auditor                                | 40.8            | 39.8            | 40              | 41              | 41              | 41              |
| Board of Equalization                  | 3               | 3               | 3               | 3               | 3               | 3               |
| Boundary Review                        | 2.4             | 0               | 0               | 0               | 0               | 0               |
| Central Services                       | 6               | 5               | 5               | 5               | 4               | 3               |
| Commissioners                          | 9.6             | 9.6             | 9               | 9               | 9               | 9               |
| Cooperative Extension                  | 3               | 3.6             | 3.6             | 3.6             | 4.6             | 3.6             |
| Facilities Maintenance                 | 24.1            | 25.2            | 25.2            | 26.2            | 26.2            | 27              |
| Hearing Examiner                       | 1.8             | 1.8             | 1.8             | 1.8             | 1.8             | 1.8             |
| Human Resources                        | 9.5             | 9.5             | 9.5             | 9.5             | 11.5            | 11              |
| Labor Relations                        | 0               | 0               | 2               | 2               | 0               | 0               |
| Parks & Recreation                     | 19              | 18              | 18              | 18              | 19              | 21              |
| Purchasing                             | 9               | 9               | 9               | 9               | 9               | 8               |
| Treasurer                              | 24.5            | 25              | 25              | 33              | 31              | 31              |
| <b>Total Support Services</b>          | <b>203.7</b>    | <b>200.5</b>    | <b>202.1</b>    | <b>211.1</b>    | <b>209.1</b>    | <b>208.4</b>    |
| <b>General Fund Total</b>              | <b>1,037.60</b> | <b>1,033.50</b> | <b>1,025.30</b> | <b>1,046.10</b> | <b>1,058.30</b> | <b>1,072.10</b> |

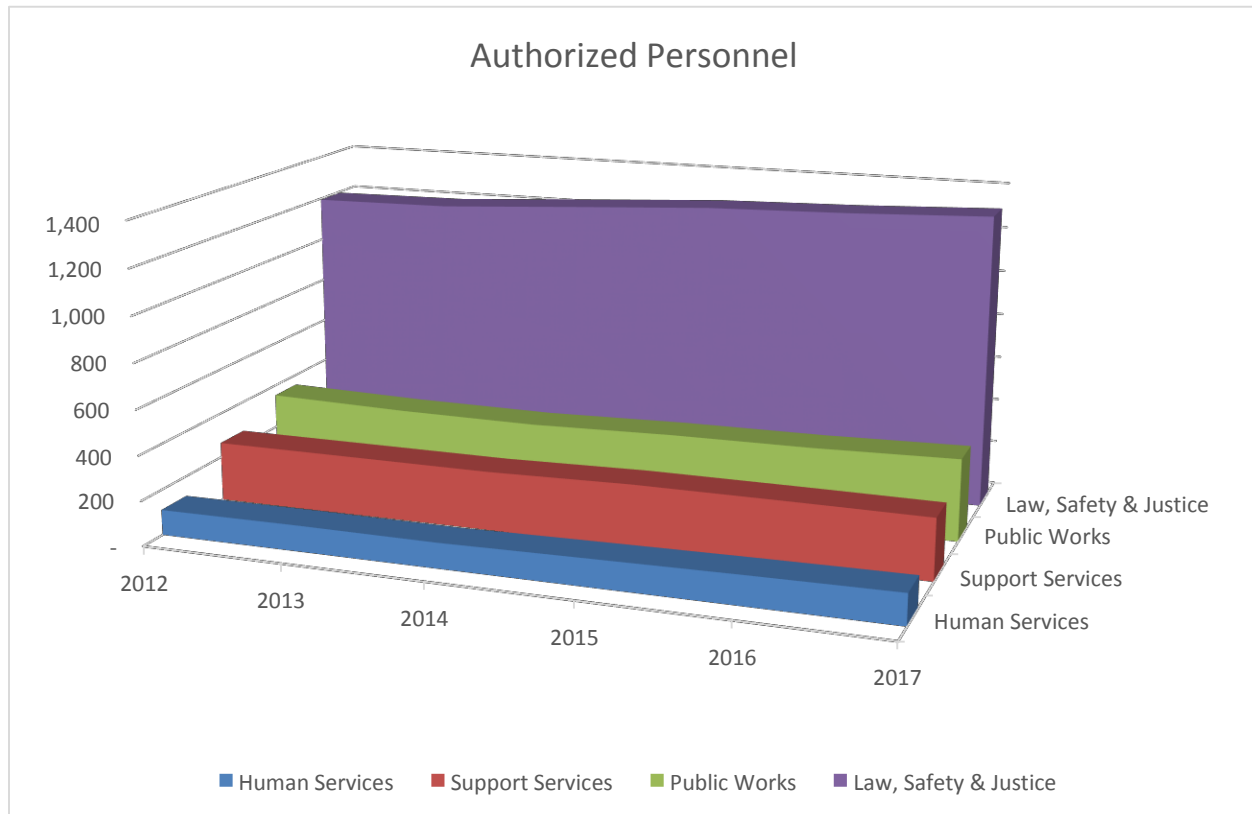
\* Full Time Equivalents

Other Funds Personnel

| <b>Fund</b>                 | <b>2012</b>     | <b>2013</b>     | <b>2014</b>     | <b>2015</b>     | <b>2016</b>     | <b>2017</b>     |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 911 Communications          | 60              | 68              | 68              | 69              | 70.5            | 74.5            |
| Auditor's O & M             | 6               | 6               | 6               | 6               | 5               | 5               |
| Buildings                   | 32              | 32              | 34              | 36              | 35              | 35              |
| Community Services          | 59.8            | 62.2            | 59.2            | 67.8            | 74.8            | 80.2            |
| County Road                 | 221.4           | 204.4           | 198.8           | 208.8           | 202             | 229             |
| Detention Services          | 300             | 300             | 312             | 333             | 332             | 340             |
| Equipment Rental            | 28              | 28              | 27              | 28              | 28              | 28              |
| Golf Course Operations      | 11              | 11              | 11              | 11              | 11              | 11              |
| Information Systems         | 50              | 51              | 49              | 52              | 57              | 56              |
| Interstate Fair             | 15              | 15              | 15.5            | 15.5            | 15              | 15              |
| Probation                   | 19              | 19              | 18              | 18              | 17              | 17              |
| Public Works Administration | 4               | 4               | 4               | 5               | 5               | 5               |
| Risk Management             | 9               | 9.8             | 9.8             | 9.8             | 9.8             | 10              |
| SCRAPS                      | 0               | 0               | 34              | 35              | 36              | 36              |
| Utilities                   | 67.7            | 69.7            | 69.5            | 69.7            | 81.7            | 69.7            |
| Veteran Services            | 4.8             | 5               | 5               | 5.5             | 5.5             | 5.5             |
| Other Funds Total           | <b>887.7</b>    | <b>885.1</b>    | <b>920.8</b>    | <b>970.1</b>    | <b>985.3</b>    | <b>1016.9</b>   |
| Grand Total All Funds       | <b>1,925.30</b> | <b>1,918.60</b> | <b>1,946.10</b> | <b>2,016.20</b> | <b>2,043.60</b> | <b>2,089.00</b> |

\* Full Time Equivalents

## Full Time Equivalent Graph



| <b>FTE's*</b>         | <u>2012</u>  | <u>2013</u>  | <u>2014</u>  | <u>2015</u>  | <u>2016</u>  | <u>2017</u>  |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Human Services        | 113          | 115          | 112          | 121          | 130          | 136          |
| Support Services      | 266          | 265          | 263          | 275          | 274          | 272          |
| Public Works          | 353          | 338          | 333          | 348          | 352          | 367          |
| Law, Safety & Justice | 1,194        | 1,201        | 1,237        | 1,272        | 1,288        | 1,312        |
| <b>Total</b>          | <b>1,925</b> | <b>1,919</b> | <b>1,946</b> | <b>2,016</b> | <b>2,044</b> | <b>2,089</b> |

| <b>FTE Percentage</b> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Human Services        | 6%          | 6%          | 6%          | 6%          | 6%          | 7%          |
| Support Services      | 14%         | 14%         | 14%         | 14%         | 13%         | 13%         |
| Public Works          | 18%         | 18%         | 17%         | 17%         | 17%         | 18%         |
| Law, Safety & Justice | 62%         | 63%         | 64%         | 63%         | 63%         | 63%         |
| <b>Total</b>          | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |

\*numbers have been rounded

\*\*Human Services: Cooperative Extension; Parks & Recreation; Community Services, Housing, Community Development; Golf Course; Interstate Fair; Veteran Services

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

# General Fund Budget Detail



## Administrative Services

This department accounts for administrative costs and revenues not associated with a particular general fund department.

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

| <b>Revenues</b>                   | <b>2016</b>        | <b>2017</b>        |
|-----------------------------------|--------------------|--------------------|
| Beginning Fund Balance            | 17,622,827         | 26,302,473         |
| Charges for Goods/Services        | 338,000            | 0                  |
| Fines & Forfeits                  | 4,100,000          | 3,100,000          |
| Intergovernmental Revenue         | 4,801,098          | 4,244,966          |
| Licenses & Fees                   | 996,000            | 1,076,100          |
| Miscellaneous Revenue             | 478,738            | 563,000            |
| Other Financing Sources           | 0                  | 1,355,200          |
| Taxes                             | 95,746,466         | 99,945,336         |
| <b>Total Department Revenue:</b>  | <b>124,083,129</b> | <b>136,587,075</b> |
| <b>Expenses</b>                   |                    |                    |
| Fund Balance                      | 19,498,830         | 26,914,799         |
| Unclassified                      | 1,300,000          | 1,050,000          |
| Salary & Wages                    | 789,921            | 200,000            |
| Employee Benefits                 | 227,490            | 0                  |
| Supplies & Services               | 1,682,587          | 959,405            |
| Governmental Transfer/Services    | 1,489,244          | 208,461            |
| Debt Services                     | 6,000              | 6,000              |
| Capital                           | 1,000,000          | 1,240,000          |
| <b>Total Department Expenses:</b> | <b>25,994,072</b>  | <b>30,578,665</b>  |

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

| <b>Revenues</b>                  | <b>2016</b>        | <b>2017</b>        |
|----------------------------------|--------------------|--------------------|
| General                          | 122,881,090        | 134,931,875        |
| Grants-Fiscal Year               | 300,000            | 300,000            |
| ITA Civil Commitment             | 902,039            | 1,355,200          |
| <b>Total Department Revenue:</b> | <b>124,083,129</b> | <b>136,587,075</b> |
| <b>Expenses</b>                  |                    |                    |
| Administrative Services          | 695,077            | 0                  |
| Chief Operations Officer         | 282,441            | 0                  |
| Criminal Justice Commission      | 135,000            | 0                  |
| General                          | 24,581,554         | 30,278,665         |
| Grants-Fiscal Year               | 300,000            | 300,000            |
| <b>Total Department Expense:</b> | <b>25,994,072</b>  | <b>30,578,665</b>  |



## Assessor

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

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 15,150           | 15,150           |
| <b>Total Department Revenue:</b>  | <b>15,150</b>    | <b>15,150</b>    |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 2,151,253        | 2,153,379        |
| Employee Benefits                 | 1,106,551        | 1,155,251        |
| Supplies & Services               | 145,565          | 145,413          |
| <b>Total Department Expenses:</b> | <b>3,403,369</b> | <b>3,454,043</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Administration                   | 15,150           | 15,150           |
| <b>Total Department Revenue:</b> | <b>15,150</b>    | <b>15,150</b>    |
| <b>Expenses</b>                  |                  |                  |
| Administration                   | 3,403,369        | 3,454,043        |
| <b>Total Department Expense:</b> | <b>3,403,369</b> | <b>3,454,043</b> |

## Auditor

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:***

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 4,535,046        | 5,064,456        |
| Licenses & Fees                   | 21,050           | 22,105           |
| Miscellaneous Revenue             | 585              | 520              |
| <b>Total Department Revenue:</b>  | <b>4,556,681</b> | <b>5,087,081</b> |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 2,417,215        | 2,359,374        |
| Employee Benefits                 | 981,366          | 1,013,352        |
| Supplies & Services               | 1,485,596        | 1,498,509        |
| Capital                           | 15,000           | 0                |
| <b>Total Department Expenses:</b> | <b>4,899,177</b> | <b>4,871,235</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Auto License                     | 2,550,060        | 2,800,020        |
| Elections                        | 1,054,996        | 1,311,431        |
| Financial Services               | 2,000            | 3,000            |
| Recording                        | 949,625          | 972,630          |
| <b>Total Department Revenue:</b> | <b>4,556,681</b> | <b>5,087,081</b> |
| <b>Expenses</b>                  |                  |                  |
| Administration                   | 193,602          | 203,692          |
| Auto License                     | 617,241          | 634,962          |
| Elections                        | 2,116,546        | 2,038,813        |
| Financial Services               | 1,595,586        | 1,601,954        |
| Recording                        | 376,202          | 391,814          |
| <b>Total Department Expense:</b> | <b>4,899,177</b> | <b>4,871,235</b> |

## Ballpark

---

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

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

| <b>Revenues</b>                   | <b>2016</b>   | <b>2017</b>   |
|-----------------------------------|---------------|---------------|
| Miscellaneous Revenue             | 17,000        | 17,000        |
| Other Financing Sources           | 78,145        | 78,145        |
| <b>Total Department Revenue:</b>  | <b>95,145</b> | <b>95,145</b> |
| <b>Expenses</b>                   |               |               |
| Supplies & Services               | 95,145        | 95,145        |
| <b>Total Department Expenses:</b> | <b>95,145</b> | <b>95,145</b> |

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

| <b>Revenues</b>                  | <b>2016</b>   | <b>2017</b>   |
|----------------------------------|---------------|---------------|
| Ballpark                         | 95,145        | 95,145        |
| <b>Total Department Revenue:</b> | <b>95,145</b> | <b>95,145</b> |
| <b>Expenses</b>                  |               |               |
| Ballpark                         | 95,145        | 95,145        |
| <b>Total Department Expense:</b> | <b>95,145</b> | <b>95,145</b> |

## Board of Equalization

---

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:***

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Salary & Wages                    | 138,514        | 142,013        |
| Employee Benefits                 | 72,981         | 81,521         |
| Supplies & Services               | 30,418         | 31,981         |
| <b>Total Department Expenses:</b> | <b>241,913</b> | <b>255,515</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Board of Equalization            | 241,913        | 255,515        |
| <b>Total Department Expense:</b> | <b>241,913</b> | <b>255,515</b> |

## Central Services

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

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>       |
|-----------------------------------|------------------|-------------------|
| Charges for Goods/Services        | 2,846,570        | 3,241,728         |
| Intergovernmental Revenue         | 200,000          | 200,000           |
| Miscellaneous Revenue             | 6,606,227        | 7,030,075         |
| <b>Total Department Revenue:</b>  | <b>9,652,797</b> | <b>10,471,803</b> |
| <b>Expenses</b>                   |                  |                   |
| Salary & Wages                    | 270,808          | 202,568           |
| Employee Benefits                 | 95,929           | 80,595            |
| Supplies & Services               | 6,997            | 5,287             |
| <b>Total Department Expenses:</b> | <b>373,734</b>   | <b>288,450</b>    |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>       |
|----------------------------------|------------------|-------------------|
| Admin Svs - Indirect             | 8,806,873        | 9,530,703         |
| Auditor Indirect                 | 50,000           | 150,000           |
| Communications Indirect          | 50,000           | 50,000            |
| DEM Indirect                     | 25,000           | 25,000            |
| Dist Ct Indirect                 | 125,000          | 110,000           |
| Grant Administration             | 150,000          | 150,000           |
| Hearing Ex Indirect              | 100              | 1,000             |
| Medical Ex Indirect              | 15,000           | 14,000            |
| PreTrial Indirect                | 12,000           | 18,000            |
| Prosecutor Indirect              | 167,324          | 130,000           |
| Public Defender Indirect         | 45,000           | 49,000            |
| Security Indirect                | 500              | 100               |
| Sup Ct Indirect                  | 3,000            | 6,000             |
| Support Enforcement              | 200,000          | 200,000           |
| Treasurer Indirect               | 3,000            | 38,000            |
| <b>Total Department Revenue:</b> | <b>9,652,797</b> | <b>10,471,803</b> |
| <b>Expenses</b>                  |                  |                   |
| Grant Administration             | 373,734          | 288,450           |
| <b>Total Department Expense:</b> | <b>373,734</b>   | <b>288,450</b>    |

## Civil Service

---

The mission of the Spokane County Civil Service Department is to provide quality, efficient, unbiased recruitment, testing, and hiring processes for employment within the Sheriff's Office in a fair and professional manner.

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

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Salary & Wages                    | 123,651        | 128,748        |
| Employee Benefits                 | 62,408         | 55,334         |
| Supplies & Services               | 9,373          | 10,297         |
| <b>Total Department Expenses:</b> | <b>195,432</b> | <b>194,379</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Civil Service                    | 195,432        | 194,379        |
| <b>Total Department Expense:</b> | <b>195,432</b> | <b>194,379</b> |

## Clerk

The Spokane County Clerk's Office was established in 1890. The County Clerk is an elected official in the executive branch. The duties of the office are assigned by statute and court rules. The office is responsible for maintaining all Superior Court legal records, managing and processing Superior Court administrative documents, and the handling of the court's legal financial transactions. This includes all eight case types and juvenile court matters. The Clerk's Office provides support to the Superior Court, the law and justice community as well as the general public for administrative and financial court matters in order to comply with all statutory requirements and to provide the best possible service to the people of Spokane County.

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 1,198,885        | 1,165,240        |
| Fines & Forfeits                  | 297,985          | 348,490          |
| Intergovernmental Revenue         | 230,000          | 253,000          |
| Miscellaneous Revenue             | 98,000           | 86,215           |
| <b>Total Department Revenue:</b>  | <b>1,824,870</b> | <b>1,852,945</b> |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 1,800,074        | 1,886,985        |
| Employee Benefits                 | 856,310          | 977,421          |
| Supplies & Services               | 111,490          | 112,390          |
| Debt Services                     | 7,500            | 7,900            |
| <b>Total Department Expenses:</b> | <b>2,775,374</b> | <b>2,984,696</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Administration                   | 1,594,870        | 1,599,945        |
| Child Support Enforcement        | 200,000          | 216,000          |
| Child Support Enforcement        | 30,000           | 37,000           |
| <b>Total Department Revenue:</b> | <b>1,824,870</b> | <b>1,852,945</b> |
| <b>Expenses</b>                  |                  |                  |
| Administration                   | 2,481,658        | 2,647,319        |
| ITA Civil Commitment             | 68,159           | 116,868          |
| Juvenile Division                | 225,557          | 220,509          |
| <b>Total Department Expense:</b> | <b>2,775,374</b> | <b>2,984,696</b> |



## Commissioners

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

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

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Charges for Goods/Services        | 500            | 400            |
| <b>Total Department Revenue:</b>  | <b>500</b>     | <b>400</b>     |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 583,467        | 601,126        |
| Employee Benefits                 | 243,938        | 281,640        |
| Supplies & Services               | 94,452         | 92,452         |
| Debt Services                     | 0              | 2,000          |
| <b>Total Department Expenses:</b> | <b>921,857</b> | <b>977,218</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Commissioners                    | 500            | 400            |
| <b>Total Department Revenue:</b> | <b>500</b>     | <b>400</b>     |
| <b>Expenses</b>                  |                |                |
| Commissioners                    | 142,674        | 154,862        |
| District 1                       | 223,464        | 236,408        |
| District 2                       | 216,107        | 220,143        |
| District 3                       | 221,180        | 227,105        |
| External Communications          | 118,432        | 138,700        |
| <b>Total Department Expense:</b> | <b>921,857</b> | <b>977,218</b> |

## Communications

Spokane Regional Emergency Communications Systems is dedicated to identifying and meeting the needs of the Spokane County Sheriff's Department, Spokane City Police, Spokane County Fire Districts 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:***

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Charges for Goods/Services        | 461,904        | 525,794        |
| <b>Total Department Revenue:</b>  | <b>461,904</b> | <b>525,794</b> |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 354,142        | 374,409        |
| Employee Benefits                 | 163,315        | 173,704        |
| Supplies & Services               | 85,228         | 85,228         |
| <b>Total Department Expenses:</b> | <b>602,685</b> | <b>633,341</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Communications                   | 461,904        | 525,794        |
| <b>Total Department Revenue:</b> | <b>461,904</b> | <b>525,794</b> |
| <b>Expenses</b>                  |                |                |
| Communications                   | 602,685        | 633,341        |
| <b>Total Department Expense:</b> | <b>602,685</b> | <b>633,341</b> |

## Confinement

---

This department accounts for the cost of housing inmates that Spokane County is responsible for, primarily felons. They are housed at either the Spokane County Jail or the Geiger Correctional Facility. This is the General Fund contribution to the Detention Services Fund.

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

| <b>Expenses</b>                   | <b>2016</b>       | <b>2017</b>       |
|-----------------------------------|-------------------|-------------------|
| Supplies & Services               | 30,548,795        | 33,602,375        |
| <b>Total Department Expenses:</b> | <b>30,548,795</b> | <b>33,602,375</b> |

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

| <b>Expenses</b>                  | <b>2016</b>       | <b>2017</b>       |
|----------------------------------|-------------------|-------------------|
| County Detention Costs           | 30,548,795        | 33,602,375        |
| <b>Total Department Expense:</b> | <b>30,548,795</b> | <b>33,602,375</b> |

## Coop Extension

WSU Spokane County Extension is the front door to the University in Spokane County. Extension engages people, organizations, and communities to advance knowledge, economic well-being, and quality of life by fostering inquiry, learning, and the application of research. Extension provides non-credit education and degree opportunities to members of the community. Extension builds the capacity of individuals, organizations, businesses, and the community, empowering them to find solutions for local issues and to improve their quality of life. Extension is recognized for its accessible, learner-centered, relevant, high quality, unbiased educational programs. Extension seeks to create a culture of life-long learning.

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

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Beginning Fund Balance            | 19,247         | 34,153         |
| Charges for Goods/Services        | 85,508         | 63,590         |
| Miscellaneous Revenue             | 10,200         | 13,600         |
| Other Financing Sources           | 65,343         | 0              |
| <b>Total Department Revenue:</b>  | <b>180,298</b> | <b>111,343</b> |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 179,589        | 142,177        |
| Employee Benefits                 | 78,687         | 54,399         |
| Supplies & Services               | 86,197         | 85,423         |
| Governmental Transfer/Services    | 197,000        | 262,607        |
| Debt Services                     | 9,389          | 9,389          |
| <b>Total Department Expenses:</b> | <b>550,862</b> | <b>553,995</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Education                        | 51,006         | 49,792         |
| Equine                           | 65,343         | 0              |
| Horticulture                     | 53,249         | 52,051         |
| Program Leadership               | 10,700         | 9,500          |
| <b>Total Department Revenue:</b> | <b>180,298</b> | <b>111,343</b> |
| <b>Expenses</b>                  |                |                |
| Education                        | 51,006         | 49,792         |
| Equine                           | 65,343         | 0              |
| Horticulture                     | 53,249         | 52,051         |
| Program Leadership               | 381,264        | 452,152        |
| <b>Total Department Expense:</b> | <b>550,862</b> | <b>553,995</b> |

## Counsel for Defense

---

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:***

| <b>Expenses</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Salary & Wages                    | 794,749          | 810,903          |
| Employee Benefits                 | 294,007          | 317,274          |
| Supplies & Services               | 26,785           | 27,285           |
| <b>Total Department Expenses:</b> | <b>1,115,541</b> | <b>1,155,462</b> |

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

| <b>Expenses</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Counsel for Defense              | 1,115,541        | 1,155,462        |
| <b>Total Department Expense:</b> | <b>1,115,541</b> | <b>1,155,462</b> |

## Data Processing

---

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

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

| <b>Expenses</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Unclassified                      | 0                | 150,000          |
| Supplies & Services               | 5,315,121        | 5,606,258        |
| <b>Total Department Expenses:</b> | <b>5,315,121</b> | <b>5,756,258</b> |

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

| <b>Expenses</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Data Processing Services         | 5,315,121        | 5,756,258        |
| <b>Total Department Expense:</b> | <b>5,315,121</b> | <b>5,756,258</b> |

## Debt Service

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

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Miscellaneous Revenue             | 756,435          | 725,114          |
| Other Financing Sources           | 1,837,343        | 1,861,477        |
| <b>Total Department Revenue:</b>  | <b>2,593,778</b> | <b>2,586,591</b> |
| <b>Expenses</b>                   |                  |                  |
| Debt Services                     | 2,702,419        | 2,604,590        |
| <b>Total Department Expenses:</b> | <b>2,702,419</b> | <b>2,604,590</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| 2010 B C D                       | 1,635,824        | 1,637,437        |
| 2012 LTGO (PFD Loan)             | 772,904          | 772,904          |
| General Debt Service             | 185,050          | 176,250          |
| <b>Total Department Revenue:</b> | <b>2,593,778</b> | <b>2,586,591</b> |
| <b>Expenses</b>                  |                  |                  |
| 2007 LTGO & Refunding            | 185,050          | 176,250          |
| 2010 B C D                       | 1,635,824        | 1,637,436        |
| 2012 LTGO (PFD Loan)             | 772,904          | 772,904          |
| Geiger Spur State Loan           | 18,000           | 18,000           |
| Martin Hall Refunding 2005       | 90,641           | 0                |
| <b>Total Department Expense:</b> | <b>2,702,419</b> | <b>2,604,590</b> |



## District Court

The mission of Spokane County District Court is to serve our citizens through the prompt, courteous, and fair dispensation of justice by adjudicating cases in a timely manner using effective and efficient case management techniques adhering to the highest standards monitoring enforcement of judgments and being responsible stewards of public funds.

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 1,164,603        | 998,312          |
| Fines & Forfeits                  | 2,244,577        | 2,552,585        |
| Miscellaneous Revenue             | 80,158           | 93,004           |
| Other Financing Sources           | 550,000          | 520,000          |
| <b>Total Department Revenue:</b>  | <b>4,039,338</b> | <b>4,163,901</b> |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 3,320,032        | 3,367,817        |
| Employee Benefits                 | 1,341,084        | 1,410,936        |
| Supplies & Services               | 196,572          | 278,163          |
| Debt Services                     | 5,000            | 5,200            |
| <b>Total Department Expenses:</b> | <b>4,862,688</b> | <b>5,062,116</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Civil Ex Parte                   | 58,224           | 70,673           |
| District Court Clerk             | 3,431,114        | 3,573,228        |
| Mental Health Court              | 550,000          | 520,000          |
| <b>Total Department Revenue:</b> | <b>4,039,338</b> | <b>4,163,901</b> |
| <b>Expenses</b>                  |                  |                  |
| Civil Ex Parte                   | 58,224           | 70,673           |
| District Court Clerk             | 2,252,714        | 2,371,074        |
| Judicial Officers                | 1,567,882        | 1,615,602        |
| Judicial Operations              | 604,148          | 607,543          |
| Mental Health Court              | 379,720          | 397,224          |
| <b>Total Department Expense:</b> | <b>4,862,688</b> | <b>5,062,116</b> |

## Emergency Management

---

### GSEM Mission

Working with our community to ensure our Greater Spokane area is addressing preparedness, mitigation, response and recovery for major emergencies and disasters.

### GSEM Vision

Greater Spokane Emergency Management (GSEM) is the coordinating agency during major emergencies and disasters for the whole community. This includes synchronizing communication flow between federal, state and local governments, including local agencies and the community of the Greater Spokane area. In addition, GSEM helps facilitate preparedness, response and recovery efforts, and provides public education on a variety of emergency related topics.

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

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Charges for Goods/Services        | 270,000        | 285,000        |
| Miscellaneous Revenue             | 20,000         | 25,000         |
| <b>Total Department Revenue:</b>  | <b>290,000</b> | <b>310,000</b> |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 249,903        | 259,058        |
| Employee Benefits                 | 98,154         | 90,818         |
| Supplies & Services               | 122,235        | 85,725         |
| <b>Total Department Expenses:</b> | <b>470,292</b> | <b>435,601</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Emergency Management             | 270,000        | 285,000        |
| Temp Grant Pay                   | 20,000         | 25,000         |
| <b>Total Department Revenue:</b> | <b>290,000</b> | <b>310,000</b> |
| <b>Expenses</b>                  |                |                |
| Emergency Management             | 450,292        | 410,601        |
| Temp Grant Pay                   | 20,000         | 25,000         |
| <b>Total Department Expense:</b> | <b>470,292</b> | <b>435,601</b> |

## Executive Management

---

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

The mission of the Budget Division is to provide timely and accurate financial information to the Board of County Commissioners, Elected Officials, Department Heads and the public. It is responsible for all aspects of the budget within the County and Position Maintenance (Position Control). Sales tax auditing is provided, working to ensure the maximum possible sales tax revenue is received by the County.

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

| <b>Expenses</b>                   | <b>2016</b> | <b>2017</b> |
|-----------------------------------|-------------|-------------|
| Salary & Wages                    | 0           | 660,462     |
| Employee Benefits                 | 0           | 240,133     |
| Supplies & Services               | 0           | 96,275      |
| <b>Total Department Expenses:</b> | 0           | 996,870     |

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

| <b>Expenses</b>                  | <b>2016</b> | <b>2017</b> |
|----------------------------------|-------------|-------------|
| Budget                           | 0           | 771,343     |
| Operations                       | 0           | 225,527     |
| <b>Total Department Expense:</b> | 0           | 996,870     |

## Facilities

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

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 168,131          | 168,736          |
| Miscellaneous Revenue             | 1,030            | 1,000            |
| <b>Total Department Revenue:</b>  | <b>169,161</b>   | <b>169,736</b>   |
| <br><b>Expenses</b>               |                  |                  |
| Salary & Wages                    | 1,443,175        | 1,486,956        |
| Employee Benefits                 | 653,165          | 709,349          |
| Supplies & Services               | 3,052,821        | 3,087,192        |
| <b>Total Department Expenses:</b> | <b>5,149,161</b> | <b>5,283,497</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Trades/Grounds                   | 54,561           | 55,136           |
| Utilities                        | 114,600          | 114,600          |
| <b>Total Department Revenue:</b> | <b>169,161</b>   | <b>169,736</b>   |
| <br><b>Expenses</b>              |                  |                  |
| Design                           | 114,993          | 113,634          |
| Steam                            | 434,316          | 444,975          |
| Trades/Grounds                   | 2,069,155        | 2,163,153        |
| Utilities                        | 2,530,697        | 2,561,735        |
| <b>Total Department Expense:</b> | <b>5,149,161</b> | <b>5,283,497</b> |

## Geiger Spur

This department accounts for maintenance expenses related to Geiger Spur.

---

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

| <b>Expenses</b>                   | <b>2016</b>   | <b>2017</b>   |
|-----------------------------------|---------------|---------------|
| Supplies & Services               | 20,000        | 20,000        |
| <b>Total Department Expenses:</b> | <b>20,000</b> | <b>20,000</b> |

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

| <b>Expenses</b>                  | <b>2016</b>   | <b>2017</b>   |
|----------------------------------|---------------|---------------|
| Geiger Spur                      | 20,000        | 20,000        |
| <b>Total Department Expense:</b> | <b>20,000</b> | <b>20,000</b> |

## Health District

This department accounts for Spokane County's contribution to the Spokane Regional Health District. Per RCW 70.32.010 a portion of the County's contribution is to be used for the control of tuberculosis.

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

| <b>Expenses</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Governmental Transfer/Services    | 2,403,801        | 2,403,801        |
| <b>Total Department Expenses:</b> | <b>2,403,801</b> | <b>2,403,801</b> |

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

| <b>Expenses</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Assessment                       | 2,403,801        | 2,403,801        |
| <b>Total Department Expense:</b> | <b>2,403,801</b> | <b>2,403,801</b> |

## Hearing Examiner

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

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

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Charges for Goods/Services        | 12,000         | 17,000         |
| <b>Total Department Revenue:</b>  | <b>12,000</b>  | <b>17,000</b>  |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 146,876        | 150,067        |
| Employee Benefits                 | 42,731         | 46,132         |
| Supplies & Services               | 12,060         | 12,060         |
| <b>Total Department Expenses:</b> | <b>201,667</b> | <b>208,259</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Hearing Examiner                 | 12,000         | 17,000         |
| <b>Total Department Revenue:</b> | <b>12,000</b>  | <b>17,000</b>  |
| <b>Expenses</b>                  |                |                |
| Hearing Examiner                 | 201,667        | 208,259        |
| <b>Total Department Expense:</b> | <b>201,667</b> | <b>208,259</b> |

## Human Resources

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:

- \* Benefits/Classifications/Compensation
- \* Commute Trip Reduction
- \* Labor Relations
- \* Legal/Employment Law Compliance
- \* Recruitment/Retention
- \* Workforce Development

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 75               | 10               |
| Fines & Forfeits                  | 34,000           | 38,000           |
| Miscellaneous Revenue             | 116,110          | 119,040          |
| <b>Total Department Revenue:</b>  | <b>150,185</b>   | <b>157,050</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 651,036          | 656,248          |
| Employee Benefits                 | 251,454          | 271,757          |
| Supplies & Services               | 168,788          | 272,769          |
| <b>Total Department Expenses:</b> | <b>1,071,278</b> | <b>1,200,774</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Human Resources                  | 185              | 50               |
| Parking                          | 150,000          | 157,000          |
| <b>Total Department Revenue:</b> | <b>150,185</b>   | <b>157,050</b>   |
| <b>Expenses</b>                  |                  |                  |
| Education Attainment             | 0                | 50,000           |
| Employee Development             | 0                | 57,800           |
| Employee Programs                | 101,607          | 101,607          |
| Human Resources                  | 854,403          | 853,966          |
| Parking                          | 115,268          | 137,401          |
| <b>Total Department Expense:</b> | <b>1,071,278</b> | <b>1,200,774</b> |



## Juvenile

Serving our community by providing a system that is free or bias for marginalized communities, gender, race or ethnicity and by promoting public safety, accountability, and positive change for delinquent, dependent, at-risk children, and their families.

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Beginning Fund Balance            | 120,099          | 114,000          |
| Charges for Goods/Services        | 26,400           | 24,000           |
| Intergovernmental Revenue         | 2,000            | 2,000            |
| Licenses & Fees                   | 33,000           | 40,000           |
| Miscellaneous Revenue             | 2,950            | 800              |
| <b>Total Department Revenue:</b>  | <b>184,449</b>   | <b>180,800</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 3,865,446        | 3,919,237        |
| Employee Benefits                 | 1,663,519        | 1,797,858        |
| Supplies & Services               | 680,029          | 709,694          |
| <b>Total Department Expenses:</b> | <b>6,208,994</b> | <b>6,426,789</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| CASA Background Checks           | 2,000            | 2,000            |
| Confinement Services             | 73,549           | 62,600           |
| Detention                        | 33,000           | 40,000           |
| Detention recycling              | 900              | 1,200            |
| Inmate Welfare                   | 15,800           | 15,800           |
| User Fees                        | 59,200           | 59,200           |
| <b>Total Department Revenue:</b> | <b>184,449</b>   | <b>180,800</b>   |
| <b>Expenses</b>                  |                  |                  |
| Administration                   | 421,276          | 415,644          |
| CASA Background Checks           | 2,000            | 2,000            |
| Confinement Services             | 73,549           | 62,600           |
| Detention                        | 3,345,164        | 3,494,505        |
| Detention recycling              | 900              | 1,200            |
| Inmate Welfare                   | 15,800           | 15,800           |
| Probation                        | 2,291,105        | 2,375,840        |
| User Fees                        | 59,200           | 59,200           |
| <b>Total Department Expense:</b> | <b>6,208,994</b> | <b>6,426,789</b> |

## Law & Justice

---

The mission of the Spokane Regional Law and Justice Council is to create and sustain a cost-effective regional criminal justice system that builds a healthy and strong community by fostering the best possible outcomes for the community, including reducing recidivism and increasing system collaboration.

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

| <b>Expenses</b>                   | <b>2016</b> | <b>2017</b>    |
|-----------------------------------|-------------|----------------|
| Salary & Wages                    | 0           | 85,777         |
| Employee Benefits                 | 0           | 61,845         |
| <b>Total Department Expenses:</b> | <b>0</b>    | <b>147,622</b> |

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

| <b>Expenses</b>                  | <b>2016</b> | <b>2017</b>    |
|----------------------------------|-------------|----------------|
| Operations                       | 0           | 147,622        |
| <b>Total Department Expense:</b> | <b>0</b>    | <b>147,622</b> |

## Liability Insurance

---

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

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

| <b>Expenses</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Supplies & Services               | 1,240,930        | 2,193,067        |
| <b>Total Department Expenses:</b> | <b>1,240,930</b> | <b>2,193,067</b> |

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

| <b>Expenses</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Premium                          | 1,240,930        | 2,193,067        |
| <b>Total Department Expense:</b> | <b>1,240,930</b> | <b>2,193,067</b> |

## Long Range Planning

---

This department accounts for the General Fund contribution to the Building and Planning Fund for Long Range Planning and Neighborhood Services.

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

| <b>Expenses</b>                   | <b>2016</b> | <b>2017</b>      |
|-----------------------------------|-------------|------------------|
| Governmental Transfer/Services    | 0           | 1,051,709        |
| <b>Total Department Expenses:</b> | <b>0</b>    | <b>1,051,709</b> |

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

| <b>Expenses</b>                  | <b>2016</b> | <b>2017</b>      |
|----------------------------------|-------------|------------------|
| Long Range Planning              | 0           | 1,051,709        |
| <b>Total Department Expense:</b> | <b>0</b>    | <b>1,051,709</b> |

## Martin Hall

---

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

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

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Supplies & Services               | 282,875        | 347,250        |
| <b>Total Department Expenses:</b> | <b>282,875</b> | <b>347,250</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Martin Hall                      | 282,875        | 347,250        |
| <b>Total Department Expense:</b> | <b>282,875</b> | <b>347,250</b> |

## Medical Examiner

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

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 258,000          | 241,500          |
| Intergovernmental Revenue         | 152,000          | 150,000          |
| <b>Total Department Revenue:</b>  | <b>410,000</b>   | <b>391,500</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 952,147          | 973,969          |
| Employee Benefits                 | 306,130          | 334,462          |
| Supplies & Services               | 308,382          | 308,382          |
| <b>Total Department Expenses:</b> | <b>1,566,659</b> | <b>1,616,813</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| FIC-SUIDI                        | 15,000           | 15,000           |
| Medical Examiner                 | 395,000          | 376,500          |
| <b>Total Department Revenue:</b> | <b>410,000</b>   | <b>391,500</b>   |
| <b>Expenses</b>                  |                  |                  |
| FIC-SUIDI                        | 15,000           | 15,000           |
| Indigent Burial                  | 9,516            | 9,516            |
| Medical Examiner                 | 1,542,143        | 1,592,297        |
| <b>Total Department Expense:</b> | <b>1,566,659</b> | <b>1,616,813</b> |

## Outside Agencies

This department accounts for General Fund contributions to various Outside Agencies in Spokane County.

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

| <b>Expenses</b>                   | <b>2016</b> | <b>2017</b>    |
|-----------------------------------|-------------|----------------|
| Supplies & Services               | 0           | 424,400        |
| Governmental Transfer/Services    | 0           | 248,765        |
| <b>Total Department Expenses:</b> | <b>0</b>    | <b>673,165</b> |

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

| <b>Expenses</b>                  | <b>2016</b> | <b>2017</b>    |
|----------------------------------|-------------|----------------|
| Outside Agencies                 | 0           | 673,165        |
| <b>Total Department Expense:</b> | <b>0</b>    | <b>673,165</b> |

## Parks

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:***

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 232,500          | 232,000          |
| Licenses & Fees                   | 50               | 600              |
| Miscellaneous Revenue             | 247,700          | 261,400          |
| Other Financing Sources           | 162,275          | 202,986          |
| <b>Total Department Revenue:</b>  | <b>642,525</b>   | <b>696,986</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 1,026,609        | 1,096,186        |
| Employee Benefits                 | 404,879          | 490,366          |
| Supplies & Services               | 728,233          | 735,103          |
| Governmental Transfer/Services    | 25,250           | 23,400           |
| <b>Total Department Expenses:</b> | <b>2,184,971</b> | <b>2,345,055</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Liberty Lake                     | 77,000           | 92,000           |
| Northside Aquatic Facility       | 108,000          | 104,300          |
| Parks and Recreation             | 195,525          | 179,186          |
| Plantes Ferry Sport Stadium      | 0                | 65,000           |
| Raceway Admission Tax-AH         | 1,500            | 1,500            |
| Raceway Park                     | 32,500           | 32,500           |
| Raceway Park Remediation         | 50,000           | 50,000           |
| Southside Aquatic Facility       | 178,000          | 172,500          |
| <b>Total Department Revenue:</b> | <b>642,525</b>   | <b>696,986</b>   |
| <b>Expenses</b>                  |                  |                  |
| Holmberg Pool                    | 500              | 500              |
| Liberty Lake                     | 94,109           | 92,450           |
| Northside Aquatic Facility       | 239,697          | 237,464          |
| Parks and Recreation             | 1,408,000        | 1,600,777        |
| Plantes Ferry Sport Stadium      | 41,877           | 37,314           |
| Raceway Park                     | 30,917           | 27,211           |
| Raceway Park Remediation         | 50,000           | 50,000           |
| Southside Aquatic Facility       | 319,871          | 299,339          |
| <b>Total Department Expense:</b> | <b>2,184,971</b> | <b>2,345,055</b> |



## Pre-Trial Services

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:***

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Charges for Goods/Services        | 109,257        | 100,000        |
| <b>Total Department Revenue:</b>  | <b>109,257</b> | <b>100,000</b> |
| <b>Expenses</b>                   |                |                |
| Salary & Wages                    | 458,872        | 459,241        |
| Employee Benefits                 | 194,288        | 208,530        |
| Supplies & Services               | 11,446         | 6,781          |
| <b>Total Department Expenses:</b> | <b>664,606</b> | <b>674,552</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Office of Pre-Trial Services     | 109,257        | 100,000        |
| <b>Total Department Revenue:</b> | <b>109,257</b> | <b>100,000</b> |
| <b>Expenses</b>                  |                |                |
| Office of Pre-Trial Services     | 664,606        | 674,552        |
| <b>Total Department Expense:</b> | <b>664,606</b> | <b>674,552</b> |

## Probation

---

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

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

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Governmental Transfer/Services    | 345,000        | 350,000        |
| <b>Total Department Expenses:</b> | <b>345,000</b> | <b>350,000</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Probation                        | 345,000        | 350,000        |
| <b>Total Department Expense:</b> | <b>345,000</b> | <b>350,000</b> |

## Prosecutor

It is our mission to protect the public by providing competent and ethical prosecution, superior victim services and seek justice in every case.

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

| <b>Revenues</b>                   | <b>2016</b>       | <b>2017</b>       |
|-----------------------------------|-------------------|-------------------|
| Charges for Goods/Services        | 725,000           | 871,500           |
| Fines & Forfeits                  | 2,000             | 2,000             |
| Intergovernmental Revenue         | 2,546,316         | 2,525,589         |
| Miscellaneous Revenue             | 250               | 1,500             |
| Other Financing Sources           | 127,000           | 108,000           |
| <b>Total Department Revenue:</b>  | <b>3,400,566</b>  | <b>3,508,589</b>  |
| <b>Expenses</b>                   |                   |                   |
| Salary & Wages                    | 8,704,228         | 8,857,260         |
| Employee Benefits                 | 3,290,356         | 3,505,579         |
| Supplies & Services               | 526,363           | 481,265           |
| Debt Services                     | 9,800             | 25,800            |
| <b>Total Department Expenses:</b> | <b>12,530,747</b> | <b>12,869,904</b> |

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

| <b>Revenues</b>                  | <b>2016</b>       | <b>2017</b>       |
|----------------------------------|-------------------|-------------------|
| Billable FTE                     | 210,000           | 0                 |
| Community Relicensing            | 75,000            | 63,000            |
| Family Law                       | 1,510,388         | 1,537,876         |
| Family Law                       | 876,033           | 840,713           |
| Mental Health                    | 127,000           | 108,000           |
| Prosecutor                       | 597,145           | 957,000           |
| Witness Fees                     | 5,000             | 2,000             |
| <b>Total Department Revenue:</b> | <b>3,400,566</b>  | <b>3,508,589</b>  |
| <b>Expenses</b>                  |                   |                   |
| Billable FTE                     | 357,623           | 0                 |
| Community Relicensing            | 269,191           | 263,938           |
| Domestic Violence                | 347,864           | 360,704           |
| Family Law                       | 2,386,421         | 2,378,589         |
| ITA Civil Commitment             | 223,328           | 336,113           |
| Mental Health                    | 162,298           | 164,311           |
| Prosecutor                       | 8,754,022         | 9,336,249         |
| Witness Fees                     | 30,000            | 30,000            |
| <b>Total Department Expense:</b> | <b>12,530,747</b> | <b>12,869,904</b> |

## Public Defender

The mission of the Spokane County Public Defender's Office is to protect and defend the rights of our indigent clients through effective, vigorous and compassionate legal advocacy.

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Charges for Goods/Services       | 805,000          | 790,000          |
| Fines & Forfeits                 | 50,000           | 41,000           |
| Other Financing Sources          | 198,000          | 246,319          |
| <b>Total Department Revenue:</b> | <b>1,053,000</b> | <b>1,077,319</b> |

| <b>Expenses</b>                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Salary & Wages                    | 5,720,173        | 5,789,946        |
| Employee Benefits                 | 2,159,926        | 2,260,965        |
| Supplies & Services               | 467,900          | 587,912          |
| Debt Services                     | 3,489            | 3,489            |
| <b>Total Department Expenses:</b> | <b>8,351,488</b> | <b>8,642,312</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Legal Free Children              | 120,000          | 120,000          |
| Mental Health PD                 | 198,000          | 246,319          |
| Public Defender                  | 735,000          | 711,000          |
| <b>Total Department Revenue:</b> | <b>1,053,000</b> | <b>1,077,319</b> |

| <b>Expenses</b>                  |                  |                  |
|----------------------------------|------------------|------------------|
| ITA Civil Commitment             | 469,316          | 631,601          |
| Legal Free Children              | 120,000          | 120,000          |
| Mental Health PD                 | 242,345          | 246,055          |
| Public Defender                  | 7,519,827        | 7,644,656        |
| <b>Total Department Expense:</b> | <b>8,351,488</b> | <b>8,642,312</b> |

## Purchasing

The Mission of the Spokane County Purchasing Department is to support the public service Mission and Strategic Plan 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.

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

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 375,660          | 375,500          |
| <b>Total Department Revenue:</b>  | <b>375,660</b>   | <b>375,500</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 463,824          | 450,621          |
| Employee Benefits                 | 183,283          | 197,214          |
| Supplies & Services               | 417,345          | 418,209          |
| <b>Total Department Expenses:</b> | <b>1,064,452</b> | <b>1,066,044</b> |

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

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Mail Center                      | 375,660          | 375,500          |
| <b>Total Department Revenue:</b> | <b>375,660</b>   | <b>375,500</b>   |
| <b>Expenses</b>                  |                  |                  |
| Mail Center                      | 457,980          | 460,719          |
| Purchasing                       | 606,472          | 605,325          |
| <b>Total Department Expense:</b> | <b>1,064,452</b> | <b>1,066,044</b> |

## Resource Conservation

---

Resources Conservation Management is a strategic program 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:***

| <b>Expenses</b>                   | <b>2016</b>   | <b>2017</b>   |
|-----------------------------------|---------------|---------------|
| Salary & Wages                    | 68,624        | 0             |
| Employee Benefits                 | 21,559        | 0             |
| Supplies & Services               | 3,000         | 17,209        |
| <b>Total Department Expenses:</b> | <b>93,183</b> | <b>17,209</b> |

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

| <b>Expenses</b>                  | <b>2016</b>   | <b>2017</b>   |
|----------------------------------|---------------|---------------|
| Resource Conservation            | 93,183        | 17,209        |
| <b>Total Department Expense:</b> | <b>93,183</b> | <b>17,209</b> |

## SCOPE

---

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:***

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Supplies & Services               | 62,463         | 66,544         |
| Governmental Transfer/Services    | 218,000        | 248,000        |
| <b>Total Department Expenses:</b> | <b>280,463</b> | <b>314,544</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| SCOPE                            | 259,928        | 294,009        |
| SIRT                             | 20,535         | 20,535         |
| <b>Total Department Expense:</b> | <b>280,463</b> | <b>314,544</b> |

## SCRAPS

This department accounts for the General Fund cost of animal control in the unincorporated area.

---

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

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Supplies & Services               | 445,332        | 448,003        |
| <b>Total Department Expenses:</b> | <b>445,332</b> | <b>448,003</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| General                          | 445,332        | 448,003        |
| <b>Total Department Expense:</b> | <b>445,332</b> | <b>448,003</b> |



## Security

It is 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 accomplish this Security will be tasked with: 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 Contract Security employees hired to provide weapons screening; To assist in training screening personnel in the proper way to hand search people and bags; to provide site security assessments when needed and to strive to improve the Security and Safety of the citizens and employees on the Courthouse campus.

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

| <b>Revenues</b>                   | <b>2016</b>    | <b>2017</b>      |
|-----------------------------------|----------------|------------------|
| Charges for Goods/Services        | 2,250          | 2,100            |
| <b>Total Department Revenue:</b>  | <b>2,250</b>   | <b>2,100</b>     |
| <br><b>Expenses</b>               |                |                  |
| Salary & Wages                    | 143,946        | 159,961          |
| Employee Benefits                 | 52,574         | 67,077           |
| Supplies & Services               | 752,890        | 756,804          |
| Debt Services                     | 0              | 32,044           |
| Capital                           | 35,958         | 0                |
| <b>Total Department Expenses:</b> | <b>985,368</b> | <b>1,015,886</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>      |
|----------------------------------|----------------|------------------|
| County Security                  | 2,250          | 2,100            |
| <b>Total Department Revenue:</b> | <b>2,250</b>   | <b>2,100</b>     |
| <br><b>Expenses</b>              |                |                  |
| County Security                  | 235,199        | 255,285          |
| Court Security                   | 750,169        | 760,601          |
| <b>Total Department Expense:</b> | <b>985,368</b> | <b>1,015,886</b> |

# Sheriff

## Our Mission

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.

## Our Vision

Your Spokane County Sheriff's Office consistently invests available resources toward communitywide safety and security, economic viability and the positive, nationwide reputation of our County.

### Adopted Budget:

| Revenues                         | 2016              | 2017              |
|----------------------------------|-------------------|-------------------|
| Beginning Fund Balance           | 269,974           | 304,862           |
| Charges for Goods/Services       | 17,918,298        | 17,785,041        |
| Fines & Forfeits                 | 244,000           | 349,725           |
| Intergovernmental Revenue        | 196,098           | 235,487           |
| Licenses & Fees                  | 80,000            | 68,000            |
| Miscellaneous Revenue            | 140,239           | 134,739           |
| Taxes                            | 1,189,984         | 1,192,077         |
| <b>Total Department Revenue:</b> | <b>20,038,593</b> | <b>20,069,931</b> |

### Expenses

|                                   |                   |                   |
|-----------------------------------|-------------------|-------------------|
| Unclassified                      | 0                 | 800,000           |
| Salary & Wages                    | 23,189,739        | 23,081,028        |
| Employee Benefits                 | 9,234,857         | 9,473,658         |
| Supplies & Services               | 3,280,746         | 3,236,886         |
| Governmental Transfer/Services    | 103,125           | 135,650           |
| Debt Services                     | 6,900             | 1,900             |
| Capital                           | 844,500           | 580,000           |
| <b>Total Department Expenses:</b> | <b>36,659,867</b> | <b>37,309,122</b> |

### Program Budgets:

| Revenues                         | 2016              | 2017              |
|----------------------------------|-------------------|-------------------|
| Administration                   | 17,180,776        | 17,071,376        |
| Civil                            | 210,000           | 250,000           |
| DEA                              | 42,000            | 46,000            |
| Extra Duty Employment            | 150,317           | 150,317           |
| False Alarm Ordinance            | 5,000             | 5,000             |
| Forensic Unit                    | 23,300            | 15,000            |
| Helicopter                       | 15,000            | 15,000            |
| ISU Federal                      | 30,200            | 34,200            |
| ISU Seizures/State               | 174,215           | 190,790           |
| Marine Unit                      | 101,098           | 101,769           |
| School Resource Officers         | 358,349           | 355,948           |
| SRSSTF Federal                   | 153,259           | 123,718           |
| SRSSTF State                     | 109,239           | 255,836           |
| Traffic Investigation            | 1,200,484         | 1,202,577         |
| Traffic School                   | 285,356           | 251,900           |
| Training                         | 0                 | 500               |
| <b>Total Department Revenue:</b> | <b>20,038,593</b> | <b>20,069,931</b> |

|                                  |                   |                   |
|----------------------------------|-------------------|-------------------|
| <b>Expenses</b>                  |                   |                   |
| Administration                   | 2,886,483         | 3,468,115         |
| Civil                            | 541,669           | 505,826           |
| Community Services               | 217,388           | 216,649           |
| DEA                              | 42,000            | 46,000            |
| Dispatch                         | 1,777,262         | 1,789,194         |
| Emergency Operations Team        | 234,166           | 243,724           |
| Explorers                        | 1,665             | 1,665             |
| Explosives Disposal              | 35,571            | 35,571            |
| Extra Duty Employment            | 150,317           | 150,317           |
| False Alarm Ordinance            | 5,000             | 5,000             |
| Fleet Services                   | 1,806,321         | 1,790,924         |
| Forensic Unit                    | 1,386,510         | 1,396,778         |
| Helicopter                       | 107,110           | 125,000           |
| ISU Federal                      | 30,200            | 34,200            |
| ISU Seizures/State               | 174,215           | 190,790           |
| K-9                              | 648,984           | 618,188           |
| LEIS/Crime Check                 | 498,689           | 351,361           |
| LEOFF                            | 931,910           | 972,149           |
| Marine Unit                      | 101,098           | 101,769           |
| Office of Professional Stds      | 250,088           | 134,010           |
| Patrol                           | 14,537,165        | 14,356,850        |
| Persons                          | 2,456,010         | 2,668,647         |
| Property/Drugs                   | 3,554,913         | 3,598,850         |
| Reservists                       | 9,401             | 9,401             |
| School Resource Officers         | 1,070,370         | 1,104,016         |
| SRSSTF Federal                   | 153,259           | 123,718           |
| SRSSTF State                     | 109,239           | 255,836           |
| Traffic Investigation            | 1,426,803         | 1,322,168         |
| Traffic School                   | 285,356           | 251,900           |
| Training                         | 890,215           | 1,091,685         |
| Unallocated                      | 340,490           | 348,821           |
| <b>Total Department Expense:</b> | <b>36,659,867</b> | <b>37,309,122</b> |

## State Examiners

---

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

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

| <b>Expenses</b>                   | <b>2016</b>    | <b>2017</b>    |
|-----------------------------------|----------------|----------------|
| Supplies & Services               | 310,000        | 310,000        |
| <b>Total Department Expenses:</b> | <b>310,000</b> | <b>310,000</b> |

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

| <b>Expenses</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| State Auditor                    | 310,000        | 310,000        |
| <b>Total Department Expense:</b> | <b>310,000</b> | <b>310,000</b> |

## Superior Court

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:***

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 91,200           | 92,400           |
| Fines & Forfeits                  | 550              | 130              |
| Intergovernmental Revenue         | 138,000          | 114,500          |
| Licenses & Fees                   | 21,000           | 21,000           |
| Miscellaneous Revenue             | 1,000            | 600              |
| Other Financing Sources           | 674,000          | 674,000          |
| <b>Total Department Revenue:</b>  | <b>925,750</b>   | <b>902,630</b>   |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 3,954,361        | 4,138,089        |
| Employee Benefits                 | 1,180,517        | 1,303,831        |
| Supplies & Services               | 1,441,007        | 1,467,370        |
| Debt Services                     | 6,000            | 8,000            |
| <b>Total Department Expenses:</b> | <b>6,581,885</b> | <b>6,917,290</b> |

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

| <b>Revenues</b>                  | <b>2016</b>    | <b>2017</b>    |
|----------------------------------|----------------|----------------|
| Child Support Enforcement        | 100,000        | 90,000         |
| Child Support Enforcement        | 20,000         | 18,000         |
| Mental Health Co-occurring       | 571,000        | 571,000        |
| Mental Health Court              | 103,000        | 103,000        |
| Sexual Predator                  | 15,000         | 5,000          |
| Trial Court Operations           | 113,750        | 114,130        |
| Witness Fees                     | 3,000          | 1,500          |
| <b>Total Department Revenue:</b> | <b>925,750</b> | <b>902,630</b> |
| <b>Expenses</b>                  |                |                |
| Guardianship Monitoring Progra   | 0              | 282,529        |
| ITA Civil Commitment             | 186,323        | 401,750        |
| Jury                             | 358,391        | 358,391        |
| Mental Health Co-occurring       | 571,593        | 541,572        |
| Mental Health Court              | 103,000        | 135,615        |

|                                  |                  |                  |
|----------------------------------|------------------|------------------|
| Trial Court Operations           | 5,248,553        | 5,083,408        |
| Unified Drug Court               | 105,025          | 105,025          |
| Witness Fees                     | 9,000            | 9,000            |
| <b>Total Department Expense:</b> | <b>6,581,885</b> | <b>6,917,290</b> |

## Treasurer

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:*

| <b>Revenues</b>                   | <b>2016</b>      | <b>2017</b>      |
|-----------------------------------|------------------|------------------|
| Charges for Goods/Services        | 450,000          | 950,000          |
| Miscellaneous Revenue             | 285,000          | 300,000          |
| <b>Total Department Revenue:</b>  | <b>735,000</b>   | <b>1,250,000</b> |
| <b>Expenses</b>                   |                  |                  |
| Salary & Wages                    | 1,363,095        | 1,369,005        |
| Employee Benefits                 | 592,370          | 615,818          |
| Supplies & Services               | 335,318          | 368,925          |
| <b>Total Department Expenses:</b> | <b>2,290,783</b> | <b>2,353,748</b> |

### *Program Budgets:*

| <b>Revenues</b>                  | <b>2016</b>      | <b>2017</b>      |
|----------------------------------|------------------|------------------|
| Treasurer                        | 735,000          | 1,250,000        |
| <b>Total Department Revenue:</b> | <b>735,000</b>   | <b>1,250,000</b> |
| <b>Expenses</b>                  |                  |                  |
| Treasurer                        | 2,290,783        | 2,353,748        |
| <b>Total Department Expense:</b> | <b>2,290,783</b> | <b>2,353,748</b> |

# Other Funds Budget Detail





## 911 Communication

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

As one of the State's leaders in the public safety communications profession, Spokane County 911 will thrive in the face of increasing demands while sustaining excellence on every level and will execute operations so that we are recognized as the State's leader in the public safety communications profession."

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 11,316,649        | 7,367,317         |
| Charges for Goods/Services     | 1,041,178         | 1,076,353         |
| Intergovernmental Revenue      | 61,000            | 61,190            |
| Miscellaneous Revenue          | 93,168            | 57,700            |
| Other Financing Sources        | 2,056,621         | 1,929,983         |
| Taxes                          | 0                 | 4,544,684         |
| <b>Total Fund Revenue:</b>     | <b>14,568,616</b> | <b>15,037,227</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 3,801,531         | 3,880,609         |
| Employee Benefits              | 1,582,542         | 1,663,153         |
| Supplies & Services            | 2,015,828         | 2,020,624         |
| Governmental Transfer/Services | 130,603           | 369,982           |
| Capital                        | 5,379,111         | 4,221,751         |
| Fund Balance                   | 5,639,578         | 2,431,108         |
| Unclassified                   | 550,000           | 450,000           |
| <b>Total Fund Expenses:</b>    | <b>19,099,193</b> | <b>15,037,227</b> |

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

| <b>Revenues</b>               | <b>2016</b>       | <b>2017</b>       |
|-------------------------------|-------------------|-------------------|
| Crime Check                   | 3,062,503         | 2,964,106         |
| Wireline 911                  | 11,506,113        | 12,073,121        |
| <b>Total Fund Revenue:</b>    | <b>14,568,616</b> | <b>15,037,227</b> |
| <b>Expenses</b>               |                   |                   |
| 911 System Upgrade            | 4,250,520         | 4,221,751         |
| Crime Check                   | 3,137,326         | 2,957,894         |
| Emergency Notification System | 100,000           | 100,000           |
| Wireline 911                  | 11,611,347        | 7,757,582         |
| <b>Total Fund Expense:</b>    | <b>19,099,193</b> | <b>15,037,227</b> |

## Aquifer Protection Area

---

### Aquifer Protection Area Program:

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

### Water Resources Program:

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

### **Adopted Budget:**

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 6,266,196        | 5,938,312        |
| Charges for Goods/Services     | 1,475,000        | 1,500,000        |
| Intergovernmental Revenue      | 900,000          | 400,000          |
| Miscellaneous Revenue          | 30,070           | 35,000           |
| <b>Total Fund Revenue:</b>     | <b>8,671,266</b> | <b>7,873,312</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 345,355          | 367,097          |
| Employee Benefits              | 111,509          | 120,159          |
| Supplies & Services            | 1,501,371        | 1,058,874        |
| Governmental Transfer/Services | 530,000          | 525,000          |
| Fund Balance                   | 6,083,031        | 5,502,182        |
| Unclassified                   | 100,000          | 300,000          |
| <b>Total Fund Expenses:</b>    | <b>8,671,266</b> | <b>7,873,312</b> |

### **Program Budgets:**

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| APA                        | 7,671,196        | 7,373,312        |
| Water Quality Management   | 1,000,070        | 500,000          |
| <b>Total Fund Revenue:</b> | <b>8,671,266</b> | <b>7,873,312</b> |
| <b>Expenses</b>            |                  |                  |
| APA                        | 7,424,653        | 6,949,976        |
| Water Quality Management   | 1,246,613        | 923,336          |
| <b>Total Fund Expense:</b> | <b>8,671,266</b> | <b>7,873,312</b> |

## Auditor's O & M

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:***

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 311,409        | 286,790        |
| Charges for Goods/Services  | 275,000        | 263,000        |
| Intergovernmental Revenue   | 145,000        | 151,073        |
| Miscellaneous Revenue       | 2,031          | 2,500          |
| <b>Total Fund Revenue:</b>  | <b>733,440</b> | <b>703,363</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 143,699        | 149,719        |
| Employee Benefits           | 71,988         | 76,570         |
| Supplies & Services         | 255,698        | 242,134        |
| Debt Services               | 1,500          | 1,500          |
| Fund Balance                | 210,555        | 208,440        |
| Unclassified                | 50,000         | 25,000         |
| <b>Total Fund Expenses:</b> | <b>733,440</b> | <b>703,363</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Auditor's O&M              | 733,435        | 703,363        |
| Clerk's O&M                | 5              | 0              |
| <b>Total Fund Revenue:</b> | <b>733,440</b> | <b>703,363</b> |
| <b>Expenses</b>            |                |                |
| Auditor's O&M              | 578,687        | 553,560        |
| Clerk's O&M                | 154,753        | 149,803        |
| <b>Total Fund Expense:</b> | <b>733,440</b> | <b>703,363</b> |

## Building And Planning

---

The Building and Planning Department is responsible for construction and land use permit application/issuance and enforcement of various construction and site development regulations related to the use and occupancies of buildings and property. The department operates as a cost recovery agency, setting permit fees based on the services provided for processing applications, construction plans and zoning reviews, and inspections. Only Long Range Planning and Neighborhood Services (enforcement) have been determined to receive reimbursement from the General Fund.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 2,532,096        | 2,609,695        |
| Charges for Goods/Services  | 704,428          | 895,723          |
| Fines & Forfeits            | 152              | 300              |
| Licenses & Fees             | 2,891,669        | 2,905,553        |
| Miscellaneous Revenue       | 26,023           | 30,816           |
| Other Financing Sources     | 1,051,709        | 1,046,323        |
| <b>Total Fund Revenue:</b>  | <b>7,206,077</b> | <b>7,488,410</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 2,129,793        | 2,121,828        |
| Employee Benefits           | 906,126          | 952,168          |
| Supplies & Services         | 1,012,649        | 1,108,267        |
| Debt Services               | 6,214            | 6,244            |
| Fund Balance                | 2,623,676        | 2,772,284        |
| Unclassified                | 527,619          | 527,619          |
| <b>Total Fund Expenses:</b> | <b>7,206,077</b> | <b>7,488,410</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Inspection                 | 4,779,376        | 4,880,191        |
| Land Use & Development     | 701,953          | 698,472          |
| Long Range Planning        | 700,355          | 744,153          |
| Neighborhood Services      | 309,532          | 338,216          |
| Permitting                 | 549,783          | 563,855          |
| Plan Review                | 165,078          | 263,523          |
| <b>Total Fund Revenue:</b> | <b>7,206,077</b> | <b>7,488,410</b> |
| <b>Expenses</b>            |                  |                  |
| Inspection                 | 4,514,479        | 4,759,668        |
| Land Use & Development     | 644,085          | 632,968          |
| Long Range Planning        | 715,556          | 728,764          |
| Neighborhood Services      | 418,263          | 426,388          |
| Permitting                 | 614,654          | 671,296          |
| Plan Review                | 299,040          | 269,326          |
| <b>Total Fund Expense:</b> | <b>7,206,077</b> | <b>7,488,410</b> |

## Clerk LFO

---

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. This fund was established for the purpose of tracking these separate funds to accomplish this collection process.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 287,795        | 211,759        |
| Charges for Goods/Services  | 99,300         | 89,800         |
| Intergovernmental Revenue   | 36,578         | 40,000         |
| Miscellaneous Revenue       | 2,000          | 2,000          |
| <b>Total Fund Revenue:</b>  | <b>425,673</b> | <b>343,559</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 155,304        | 158,383        |
| Employee Benefits           | 83,112         | 83,554         |
| Supplies & Services         | 26,751         | 27,982         |
| Debt Services               | 500            | 500            |
| Fund Balance                | 110,006        | 53,140         |
| Unclassified                | 50,000         | 20,000         |
| <b>Total Fund Expenses:</b> | <b>425,673</b> | <b>343,559</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Clerk                      | 425,673        | 343,559        |
| <b>Total Fund Revenue:</b> | <b>425,673</b> | <b>343,559</b> |
| <b>Expenses</b>            |                |                |
| Clerk                      | 425,673        | 343,559        |
| <b>Total Fund Expense:</b> | <b>425,673</b> | <b>343,559</b> |

## Commute Trip Reduction

---

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:

- \* Subsidized Smart Cards
- \* Preferred parking for carpools and vanpools
- \* Subsidies for STA vanpools
- \* Encourage use of alternative work schedules
- \* Encourage use of telecommuting

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, and departmental fees for vehicle parking. No taxpayer money is used to administer these programs.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 368,878        | 379,219        |
| Charges for Goods/Services  | 17,105         | 22,100         |
| Miscellaneous Revenue       | 156,250        | 155,450        |
| <b>Total Fund Revenue:</b>  | <b>542,233</b> | <b>556,769</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 40,142         | 39,289         |
| Employee Benefits           | 17,668         | 18,894         |
| Supplies & Services         | 111,640        | 111,640        |
| Fund Balance                | 303,358        | 317,521        |
| Unclassified                | 69,425         | 69,425         |
| <b>Total Fund Expenses:</b> | <b>542,233</b> | <b>556,769</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| CTR                        | 542,233        | 556,769        |
| <b>Total Fund Revenue:</b> | <b>542,233</b> | <b>556,769</b> |
| <b>Expenses</b>            |                |                |
| CTR                        | 542,233        | 556,769        |
| <b>Total Fund Expense:</b> | <b>542,233</b> | <b>556,769</b> |

## Conservation Futures

In accordance with RCW 84.34.200 this fund purchases lands with outstanding natural features to maintain public open space and wildlife habitat.

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 1,387,714        | 1,326,783        |
| Intergovernmental Revenue      | 0                | 343              |
| Miscellaneous Revenue          | 76,207           | 75,259           |
| Taxes                          | 1,810,788        | 1,838,292        |
| <b>Total Fund Revenue:</b>     | <b>3,274,709</b> | <b>3,240,677</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 203,383          | 205,137          |
| Employee Benefits              | 90,640           | 94,220           |
| Supplies & Services            | 101,526          | 94,350           |
| Governmental Transfer/Services | 362,100          | 362,000          |
| Debt Services                  | 0                | 414,000          |
| Capital                        | 70,852           | 100,000          |
| Fund Balance                   | 1,453,208        | 970,970          |
| Unclassified                   | 993,000          | 1,000,000        |
| <b>Total Fund Expenses:</b>    | <b>3,274,709</b> | <b>3,240,677</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| General                    | 3,212,502        | 3,177,418        |
| Maintenance and Operations | 62,207           | 63,259           |
| <b>Total Fund Revenue:</b> | <b>3,274,709</b> | <b>3,240,677</b> |
| <b>Expenses</b>            |                  |                  |
| General                    | 2,908,674        | 2,844,170        |
| Maintenance and Operations | 359,035          | 396,507          |
| Mica Peak                  | 7,000            | 0                |
| <b>Total Fund Expense:</b> | <b>3,274,709</b> | <b>3,240,677</b> |

## County Road

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

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 7,650,608         | 12,259,777        |
| Charges for Goods/Services     | 1,236,000         | 1,782,500         |
| Intergovernmental Revenue      | 20,153,129        | 25,871,629        |
| Licenses & Fees                | 165,000           | 165,000           |
| Miscellaneous Revenue          | 70,800            | 79,100            |
| Other Financing Sources        | 95,000            | 890,368           |
| Taxes                          | 20,662,840        | 22,710,427        |
| <b>Total Fund Revenue:</b>     | <b>50,033,377</b> | <b>63,758,801</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 11,482,068        | 12,162,454        |
| Employee Benefits              | 5,051,396         | 5,389,194         |
| Supplies & Services            | 17,137,708        | 15,244,140        |
| Governmental Transfer/Services | 0                 | 350,000           |
| Debt Services                  | 792,917           | 1,961,391         |
| Capital                        | 13,392,761        | 19,290,823        |
| Fund Balance                   | 1,896,527         | 8,360,799         |
| Unclassified                   | 280,000           | 1,000,000         |
| <b>Total Fund Expenses:</b>    | <b>50,033,377</b> | <b>63,758,801</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| County Road                | 50,033,377        | 63,758,801        |
| <b>Total Fund Revenue:</b> | <b>50,033,377</b> | <b>63,758,801</b> |
| <b>Expenses</b>            |                   |                   |
| County Road                | 50,033,377        | 63,758,801        |
| <b>Total Fund Expense:</b> | <b>50,033,377</b> | <b>63,758,801</b> |



## Debt Service for Projects Financed

---

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

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Other Financing Sources     | 4,040,473        | 4,039,722        |
| <b>Total Fund Revenue:</b>  | <b>4,040,473</b> | <b>4,039,722</b> |
| <b>Expenses</b>             |                  |                  |
| Debt Services               | 4,040,473        | 4,039,722        |
| <b>Total Fund Expenses:</b> | <b>4,040,473</b> | <b>4,039,722</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| 2011B GO Avista            | 203,222          | 203,221          |
| 2011B GO Emerg Comm        | 3,837,251        | 3,836,501        |
| <b>Total Fund Revenue:</b> | <b>4,040,473</b> | <b>4,039,722</b> |
| <b>Expenses</b>            |                  |                  |
| 2011B GO Avista            | 203,222          | 203,221          |
| 2011B GO Emerg Comm        | 3,837,251        | 3,836,501        |
| <b>Total Fund Expense:</b> | <b>4,040,473</b> | <b>4,039,722</b> |

## Dental

The purpose of the self-insured dental fund is to pay premiums, including administration fees, and to hold and invest insurance reserves associated with out dental plans.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 872,884          | 945,327          |
| Miscellaneous Revenue       | 2,249,860        | 2,534,146        |
| <b>Total Fund Revenue:</b>  | <b>3,122,744</b> | <b>3,479,473</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 770              | 738              |
| Employee Benefits           | 277              | 289              |
| Supplies & Services         | 2,224,731        | 2,261,768        |
| Fund Balance                | 646,966          | 966,678          |
| Unclassified                | 250,000          | 250,000          |
| <b>Total Fund Expenses:</b> | <b>3,122,744</b> | <b>3,479,473</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Dental Insurance           | 3,122,744        | 3,479,473        |
| <b>Total Fund Revenue:</b> | <b>3,122,744</b> | <b>3,479,473</b> |
| <b>Expenses</b>            |                  |                  |
| Dental Insurance           | 3,122,744        | 3,479,473        |
| <b>Total Fund Expense:</b> | <b>3,122,744</b> | <b>3,479,473</b> |

## Detention Services

Spokane County Detention Services will ensure the safety of the community by managing safe, secure, humane and fiscally responsible institutions for inmate housing and programming.

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Charges for Goods/Services     | 39,793,522        | 40,576,235        |
| Miscellaneous Revenue          | 453,400           | 663,100           |
| Other Financing Sources        | 0                 | 160,000           |
| Proprietary Gains              | 4,200             | 4,200             |
| <b>Total Fund Revenue:</b>     | <b>40,251,122</b> | <b>41,403,535</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 20,639,824        | 21,225,521        |
| Employee Benefits              | 9,299,695         | 9,802,718         |
| Supplies & Services            | 9,261,618         | 9,881,496         |
| Governmental Transfer/Services | 25,000            | 0                 |
| Debt Services                  | 2,000             | 25,300            |
| Capital                        | 200,000           | 468,500           |
| Fund Balance                   | 822,985           | 0                 |
| <b>Total Fund Expenses:</b>    | <b>40,251,122</b> | <b>41,403,535</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Admin-Downtown             | 80,600            | 77,600            |
| Admin-Geiger               | 15,400            | 20,100            |
| BTR-Common                 | 650               | 1,000             |
| Confinement-Downtown       | 28,373,122        | 28,003,271        |
| Confinement-Geiger         | 7,606,000         | 9,082,964         |
| EHM-Geiger                 | 20,000            | 25,000            |
| Food Services              | 50,000            | 33,500            |
| Inmate Welfare-Common      | 262,000           | 730,000           |
| Safety & Justice           | 100,000           | 0                 |
| Transport-Common           | 24,000            | 20,000            |
| Work Crew-Geiger           | 3,424,350         | 3,100,100         |
| Work Release-Geiger        | 295,000           | 310,000           |
| <b>Total Fund Revenue:</b> | <b>40,251,122</b> | <b>41,403,535</b> |

**Expenses**

|                            |                   |                   |
|----------------------------|-------------------|-------------------|
| Admin-Downtown             | 3,249,959         | 3,253,325         |
| Admin-Geiger               | 2,603,175         | 2,781,502         |
| BTR-Common                 | 2,905,326         | 2,970,960         |
| Confinement-Downtown       | 11,047,058        | 11,188,922        |
| Confinement-Geiger         | 6,353,690         | 7,104,087         |
| EHM-Geiger                 | 0                 | 20,000            |
| Facilities-Common          | 696,355           | 959,521           |
| Fleet Services-Common      | 354,209           | 506,104           |
| Food Services              | 2,464,478         | 2,437,108         |
| Inmate Welfare-Common      | 720,072           | 1,026,883         |
| Medical-Common             | 5,614,771         | 4,762,870         |
| Safety & Justice           | 100,000           | 0                 |
| Training-Common            | 633,203           | 812,089           |
| Transport-Common           | 2,520,882         | 2,554,389         |
| Work Crew-Geiger           | 987,944           | 1,025,775         |
| <b>Total Fund Expense:</b> | <b>40,251,122</b> | <b>41,403,535</b> |

## District Court Probation

---

The Spokane County District Court Probation department operates under the direction of Spokane County District Court to provide court-ordered supervision, programming, and Alive @ 25 defensive driving classes for 15-24 year olds. In partnership with government, law enforcement, and local community agencies, the District Court Probation department promotes community safety through the use of evidence-based practices and appropriate interventions while working with offenders to encourage changes in social behavior and to reduce recidivism.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 2,282,587        | 2,885,574        |
| Charges for Goods/Services  | 1,384,000        | 1,360,125        |
| Miscellaneous Revenue       | 13,550           | 16,325           |
| Other Financing Sources     | 433,272          | 498,588          |
| <b>Total Fund Revenue:</b>  | <b>4,113,409</b> | <b>4,760,612</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 758,935          | 833,839          |
| Employee Benefits           | 363,142          | 402,567          |
| Supplies & Services         | 189,823          | 182,110          |
| Fund Balance                | 2,601,509        | 3,142,096        |
| Unclassified                | 200,000          | 200,000          |
| <b>Total Fund Expenses:</b> | <b>4,113,409</b> | <b>4,760,612</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Probation                  | 4,113,409        | 4,760,612        |
| <b>Total Fund Revenue:</b> | <b>4,113,409</b> | <b>4,760,612</b> |
| <b>Expenses</b>            |                  |                  |
| Probation                  | 4,113,409        | 4,760,612        |
| <b>Total Fund Expense:</b> | <b>4,113,409</b> | <b>4,760,612</b> |

## DV Advocacy

---

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

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

| <b>Revenues</b>             | <b>2016</b>   | <b>2017</b>   |
|-----------------------------|---------------|---------------|
| Beginning Fund Balance      | 40,703        | 39,506        |
| Charges for Goods/Services  | 8,208         | 7,545         |
| Fines & Forfeits            | 7,608         | 6,440         |
| Miscellaneous Revenue       | 286           | 268           |
| <b>Total Fund Revenue:</b>  | <b>56,805</b> | <b>53,759</b> |
| <b>Expenses</b>             |               |               |
| Salary & Wages              | 0             | 17,197        |
| Employee Benefits           | 0             | 8,453         |
| Supplies & Services         | 8,869         | 7,545         |
| Fund Balance                | 3,067         | 294           |
| Unclassified                | 44,869        | 20,270        |
| <b>Total Fund Expenses:</b> | <b>56,805</b> | <b>53,759</b> |

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

| <b>Revenues</b>              | <b>2016</b>   | <b>2017</b>   |
|------------------------------|---------------|---------------|
| Community Based Organization | 9,331         | 9,839         |
| DV Penalty                   | 47,474        | 43,920        |
| <b>Total Fund Revenue:</b>   | <b>56,805</b> | <b>53,759</b> |
| <b>Expenses</b>              |               |               |
| Community Based Organization | 9,758         | 9,839         |
| DV Penalty                   | 47,047        | 43,920        |
| <b>Total Fund Expense:</b>   | <b>56,805</b> | <b>53,759</b> |

## Energy Conservation

---

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:***

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Other Financing Sources     | 210,083        | 206,461        |
| <b>Total Fund Revenue:</b>  | <b>210,083</b> | <b>206,461</b> |
| <b>Expenses</b>             |                |                |
| Debt Services               | 210,083        | 206,461        |
| <b>Total Fund Expenses:</b> | <b>210,083</b> | <b>206,461</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Debt-Resource Conservation | 210,083        | 206,461        |
| <b>Total Fund Revenue:</b> | <b>210,083</b> | <b>206,461</b> |
| <b>Expenses</b>            |                |                |
| Debt-Resource Conservation | 210,083        | 206,461        |
| <b>Total Fund Expense:</b> | <b>210,083</b> | <b>206,461</b> |

## ER & R

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

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>      |
|-----------------------------|-------------------|------------------|
| Beginning Fund Balance      | 1,770,897         | 897,418          |
| Charges for Goods/Services  | 3,105,000         | 2,200,000        |
| Miscellaneous Revenue       | 5,645,827         | 6,037,160        |
| Other Financing Sources     | 0                 | 350,000          |
| Proprietary Gains           | 100,000           | 200,000          |
| <b>Total Fund Revenue:</b>  | <b>10,621,724</b> | <b>9,684,578</b> |
| <b>Expenses</b>             |                   |                  |
| Salary & Wages              | 1,451,923         | 1,494,698        |
| Employee Benefits           | 736,563           | 753,208          |
| Supplies & Services         | 5,832,076         | 4,899,457        |
| Debt Services               | 4,754             | 10,682           |
| Capital                     | 1,132,400         | 1,450,000        |
| Fund Balance                | 664,008           | 876,533          |
| Unclassified                | 800,000           | 200,000          |
| <b>Total Fund Expenses:</b> | <b>10,621,724</b> | <b>9,684,578</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>      |
|----------------------------|-------------------|------------------|
| Administration             | 10,621,724        | 9,684,578        |
| <b>Total Fund Revenue:</b> | <b>10,621,724</b> | <b>9,684,578</b> |
| <b>Expenses</b>            |                   |                  |
| Administration             | 10,621,724        | 9,684,578        |
| <b>Total Fund Expense:</b> | <b>10,621,724</b> | <b>9,684,578</b> |



## General Facilities Charge

---

This fund provides monies 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 to the fund consist of General Facilities Charges paid by property owners making connection to the regional sewer system.

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 29,044,891        | 27,655,100        |
| Charges for Goods/Services     | 2,350,000         | 3,050,000         |
| Miscellaneous Revenue          | 600,000           | 655,000           |
| Proprietary Gains              | 975,000           | 1,150,000         |
| <b>Total Fund Revenue:</b>     | <b>32,969,891</b> | <b>32,510,100</b> |
| <b>Expenses</b>                |                   |                   |
| Supplies & Services            | 110,000           | 111,051           |
| Governmental Transfer/Services | 5,828,213         | 9,858,302         |
| Fund Balance                   | 27,031,678        | 22,540,747        |
| <b>Total Fund Expenses:</b>    | <b>32,969,891</b> | <b>32,510,100</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| GFC                        | 32,969,891        | 32,510,100        |
| <b>Total Fund Revenue:</b> | <b>32,969,891</b> | <b>32,510,100</b> |
| <b>Expenses</b>            |                   |                   |
| GFC                        | 32,969,891        | 32,510,100        |
| <b>Total Fund Expense:</b> | <b>32,969,891</b> | <b>32,510,100</b> |

## Golf Course

---

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

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 457,240          | 782,838          |
| Charges for Goods/Services     | 2,335,800        | 2,431,000        |
| Miscellaneous Revenue          | 62,713           | 64,800           |
| Other Financing Sources        | 913,503          | 579,226          |
| <b>Total Fund Revenue:</b>     | <b>3,769,256</b> | <b>3,857,864</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 817,990          | 874,840          |
| Employee Benefits              | 376,514          | 410,745          |
| Supplies & Services            | 715,998          | 747,923          |
| Governmental Transfer/Services | 1,450            | 1,350            |
| Debt Services                  | 613,503          | 579,226          |
| Capital                        | 665,000          | 469,000          |
| Fund Balance                   | 278,801          | 474,780          |
| Unclassified                   | 300,000          | 300,000          |
| <b>Total Fund Expenses:</b>    | <b>3,769,256</b> | <b>3,857,864</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| 08 Golf Improvements       | 543,953          | 512,976          |
| General Golf               | 595,553          | 922,138          |
| Hangman Valley Golf        | 1,158,050        | 908,250          |
| Liberty Lake Golf          | 679,700          | 654,000          |
| MeadowWood Golf            | 792,000          | 860,500          |
| <b>Total Fund Revenue:</b> | <b>3,769,256</b> | <b>3,857,864</b> |
| <b>Expenses</b>            |                  |                  |
| 08 Golf Improvements       | 543,953          | 512,976          |
| General Golf               | 578,801          | 774,780          |
| Hangman Valley Golf        | 1,147,513        | 1,017,334        |
| Liberty Lake Golf          | 726,804          | 770,334          |
| MeadowWood Golf            | 772,185          | 782,440          |
| <b>Total Fund Expense:</b> | <b>3,769,256</b> | <b>3,857,864</b> |

## Historical Preservation

---

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 one-dollar surcharge to be used for historical preservation. The funds are allocated at the discretion of the Board of County Commissioners.

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>    |
|--------------------------------|----------------|----------------|
| Beginning Fund Balance         | 44,243         | 133,684        |
| Charges for Goods/Services     | 105,000        | 101,995        |
| Miscellaneous Revenue          | 300            | 1,500          |
| <b>Total Fund Revenue:</b>     | <b>149,543</b> | <b>237,179</b> |
| <b>Expenses</b>                |                |                |
| Supplies & Services            | 15,677         | 20,704         |
| Governmental Transfer/Services | 30,000         | 30,000         |
| Fund Balance                   | 53,866         | 136,475        |
| Unclassified                   | 50,000         | 50,000         |
| <b>Total Fund Expenses:</b>    | <b>149,543</b> | <b>237,179</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| SHB 1386                   | 149,543        | 237,179        |
| <b>Total Fund Revenue:</b> | <b>149,543</b> | <b>237,179</b> |
| <b>Expenses</b>            |                |                |
| SHB 1386                   | 149,543        | 237,179        |
| <b>Total Fund Expense:</b> | <b>149,543</b> | <b>237,179</b> |

## Homelessness Prevention

---

Spokane County's Homeless Housing Assistance Program provides local resources to reduce homelessness in Spokane County.

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 5,331,383        | 2,307,211        |
| Charges for Goods/Services     | 1,231,960        | 1,310,020        |
| Miscellaneous Revenue          | 11,381           | 11,500           |
| <b>Total Fund Revenue:</b>     | <b>6,574,724</b> | <b>3,628,731</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 97,771           | 124,527          |
| Employee Benefits              | 26,265           | 39,344           |
| Supplies & Services            | 6,445,088        | 3,459,860        |
| Governmental Transfer/Services | 5,000            | 5,000            |
| Capital                        | 600              | 0                |
| <b>Total Fund Expenses:</b>    | <b>6,574,724</b> | <b>3,628,731</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Bill 1359                  | 1,913,518        | 1,491,523        |
| BILL 2048                  | 706,181          | 950,297          |
| Bill 2163                  | 1,869,722        | 491,169          |
| Bill 2331                  | 2,085,303        | 695,742          |
| <b>Total Fund Revenue:</b> | <b>6,574,724</b> | <b>3,628,731</b> |
| <b>Expenses</b>            |                  |                  |
| Bill 1359                  | 1,913,518        | 1,491,523        |
| BILL 2048                  | 706,181          | 950,297          |
| Bill 2163                  | 1,869,722        | 491,169          |
| Bill 2331                  | 2,085,303        | 695,742          |
| <b>Total Fund Expense:</b> | <b>6,574,724</b> | <b>3,628,731</b> |

## Hotel/Motel Tax

---

This fund disburses money to support local tourism. This fund collects a tax levied on hotel and motels in the unincorporated area of the county.

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>    |
|--------------------------------|----------------|----------------|
| Beginning Fund Balance         | 175,485        | 106,921        |
| Miscellaneous Revenue          | 500            | 500            |
| Taxes                          | 231,965        | 236,604        |
| <b>Total Fund Revenue:</b>     | <b>407,950</b> | <b>344,025</b> |
| <b>Expenses</b>                |                |                |
| Supplies & Services            | 2,583          | 0              |
| Governmental Transfer/Services | 303,220        | 303,221        |
| Fund Balance                   | 72,147         | 20,804         |
| Unclassified                   | 30,000         | 20,000         |
| <b>Total Fund Expenses:</b>    | <b>407,950</b> | <b>344,025</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Hotel/Motel Excise Tax     | 407,950        | 344,025        |
| <b>Total Fund Revenue:</b> | <b>407,950</b> | <b>344,025</b> |
| <b>Expenses</b>            |                |                |
| Hotel/Motel Excise Tax     | 407,950        | 344,025        |
| <b>Total Fund Expense:</b> | <b>407,950</b> | <b>344,025</b> |

## Housing Trust Fund

---

Local document recording fees are used for capital housing projects that increase the supply of affordable housing for extremely low-income Spokane County residents.

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 2,000,000        | 500,000          |
| Charges for Goods/Services     | 480,000          | 506,810          |
| Miscellaneous Revenue          | 55,005           | 55,015           |
| <b>Total Fund Revenue:</b>     | <b>2,535,005</b> | <b>1,061,825</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 25,758           | 16,403           |
| Employee Benefits              | 10,926           | 6,361            |
| Supplies & Services            | 2,222,237        | 978,268          |
| Governmental Transfer/Services | 150,000          | 50,000           |
| Capital                        | 25,000           | 0                |
| Unclassified                   | 101,084          | 10,793           |
| <b>Total Fund Expenses:</b>    | <b>2,535,005</b> | <b>1,061,825</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Housing Trust Fund         | 2,535,005        | 1,061,825        |
| <b>Total Fund Revenue:</b> | <b>2,535,005</b> | <b>1,061,825</b> |
| <b>Expenses</b>            |                  |                  |
| Housing Trust Fund         | 2,535,005        | 1,061,825        |
| <b>Total Fund Expense:</b> | <b>2,535,005</b> | <b>1,061,825</b> |

## Indigent Defense & Termination

---

The mission of the Indigent Defense & Termination Fund is to provide high quality indigent dependency and termination defense legal services for parent representation in Spokane County Juvenile Court.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 48,598         | 100,000        |
| Intergovernmental Revenue   | 925,781        | 798,244        |
| Miscellaneous Revenue       | 0              | 100            |
| <b>Total Fund Revenue:</b>  | <b>974,379</b> | <b>898,344</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 632,449        | 559,105        |
| Employee Benefits           | 241,482        | 231,729        |
| Supplies & Services         | 65,448         | 68,059         |
| Fund Balance                | 0              | 19,451         |
| Unclassified                | 35,000         | 20,000         |
| <b>Total Fund Expenses:</b> | <b>974,379</b> | <b>898,344</b> |

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>    |
|--------------------------------|----------------|----------------|
| Indigent Dependency & Terminat | 974,379        | 898,344        |
| <b>Total Fund Revenue:</b>     | <b>974,379</b> | <b>898,344</b> |
| <b>Expenses</b>                |                |                |
| Indigent Dependency & Terminat | 974,379        | 898,344        |
| <b>Total Fund Expense:</b>     | <b>974,379</b> | <b>898,344</b> |

## Indigent Defense Improvement

---

The mission of the Indigent Defense Improvement Fund is to provide representation to indigent clients charged with crimes in Spokane County. This fund permits us to stay within state mandated caseload standards.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 20,000         | 33,000         |
| Intergovernmental Revenue   | 559,002        | 565,355        |
| <b>Total Fund Revenue:</b>  | <b>579,002</b> | <b>598,355</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 374,397        | 402,768        |
| Employee Benefits           | 115,471        | 148,011        |
| Supplies & Services         | 69,134         | 27,576         |
| Fund Balance                | 0              | 20,000         |
| Unclassified                | 20,000         | 0              |
| <b>Total Fund Expenses:</b> | <b>579,002</b> | <b>598,355</b> |

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

| <b>Revenues</b>              | <b>2016</b>    | <b>2017</b>    |
|------------------------------|----------------|----------------|
| Indigent Defense Improvement | 579,002        | 598,355        |
| <b>Total Fund Revenue:</b>   | <b>579,002</b> | <b>598,355</b> |
| <b>Expenses</b>              |                |                |
| Indigent Defense Improvement | 579,002        | 598,355        |
| <b>Total Fund Expense:</b>   | <b>579,002</b> | <b>598,355</b> |



## Information Technology

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

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>       |
|-----------------------------|-------------------|-------------------|
| Beginning Fund Balance      | 4,411,721         | 6,973,955         |
| Charges for Goods/Services  | 9,509,468         | 10,187,331        |
| Miscellaneous Revenue       | 11,710            | 10,463            |
| <b>Total Fund Revenue:</b>  | <b>13,932,899</b> | <b>17,171,749</b> |
| <b>Expenses</b>             |                   |                   |
| Salary & Wages              | 3,869,798         | 3,962,965         |
| Employee Benefits           | 1,519,218         | 1,583,208         |
| Supplies & Services         | 3,796,881         | 4,216,821         |
| Capital                     | 490,927           | 434,800           |
| Fund Balance                | 3,756,075         | 6,473,955         |
| Unclassified                | 500,000           | 500,000           |
| <b>Total Fund Expenses:</b> | <b>13,932,899</b> | <b>17,171,749</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| GIS                        | 334,941           | 334,303           |
| IT                         | 4,423,431         | 6,984,418         |
| Programming Services       | 3,212,596         | 3,452,387         |
| Public Safety              | 1,583,208         | 1,696,017         |
| Technical Services         | 4,378,723         | 4,704,624         |
| <b>Total Fund Revenue:</b> | <b>13,932,899</b> | <b>17,171,749</b> |
| <b>Expenses</b>            |                   |                   |
| Administration             | 1,017,027         | 1,342,282         |
| GIS                        | 879,047           | 219,788           |
| IT                         | 4,256,075         | 6,973,955         |
| Programming Services       | 2,097,690         | 2,756,321         |
| Public Safety              | 1,509,772         | 1,581,304         |
| Technical Services         | 4,173,288         | 4,298,099         |
| <b>Total Fund Expense:</b> | <b>13,932,899</b> | <b>17,171,749</b> |

## Interoperable Communications

Spokane Regional Emergency Communication Systems is dedicated to identifying and meeting the needs of the Spokane County Sheriff's Department, Spokane City Police Department, Spokane County Fire Districts, as well as 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:***

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 7,301,228         | 4,242,909         |
| Miscellaneous Revenue          | 21,000            | 38,013            |
| Taxes                          | 8,982,776         | 9,557,900         |
| <b>Total Fund Revenue:</b>     | <b>16,305,004</b> | <b>13,838,822</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 225,864           | 238,815           |
| Employee Benefits              | 94,741            | 104,025           |
| Supplies & Services            | 2,562,662         | 2,692,898         |
| Governmental Transfer/Services | 5,483,506         | 5,782,055         |
| Debt Services                  | 28,000            | 0                 |
| Capital                        | 2,153,880         | 2,258,820         |
| Fund Balance                   | 5,006,351         | 2,262,209         |
| Unclassified                   | 750,000           | 500,000           |
| <b>Total Fund Expenses:</b>    | <b>16,305,004</b> | <b>13,838,822</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Emerg Com Tax-General      | 16,305,004        | 13,838,822        |
| <b>Total Fund Revenue:</b> | <b>16,305,004</b> | <b>13,838,822</b> |
| <b>Expenses</b>            |                   |                   |
| Crime Check                | 1,646,256         | 1,695,555         |
| Emerg Com Tax-General      | 5,756,351         | 2,762,209         |
| Emergency Notification     | 100,000           | 100,000           |
| New Communication System   | 8,802,397         | 9,281,058         |
| <b>Total Fund Expense:</b> | <b>16,305,004</b> | <b>13,838,822</b> |

## Interstate Fair

The Spokane County Fair and Expo Center strives to exemplify the standards necessary to reflect the needs of Spokane County now and into the future by providing a professionally managed facility that ensures opportunities for the community, public and private events, as well as produce the Spokane County Interstate Fair which maintains local agricultural, logging and railroad heritage.

### **Adopted Budget:**

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 1,173,424        | 1,167,579        |
| Charges for Goods/Services     | 1,387,000        | 1,416,729        |
| Fines & Forfeits               | 1,500            | 1,500            |
| Intergovernmental Revenue      | 102,000          | 63,000           |
| Miscellaneous Revenue          | 2,861,822        | 2,912,622        |
| Other Financing Sources        | 651,207          | 409,508          |
| <b>Total Fund Revenue:</b>     | <b>6,176,953</b> | <b>5,970,938</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 953,517          | 989,555          |
| Employee Benefits              | 429,323          | 454,574          |
| Supplies & Services            | 2,363,274        | 2,390,035        |
| Governmental Transfer/Services | 185,050          | 176,250          |
| Debt Services                  | 1,090,479        | 866,430          |
| Capital                        | 850,000          | 842,005          |
| Fund Balance                   | 205,310          | 152,089          |
| Unclassified                   | 100,000          | 100,000          |
| <b>Total Fund Expenses:</b>    | <b>6,176,953</b> | <b>5,970,938</b> |

### **Program Budgets:**

| <b>Revenues</b>              | <b>2016</b>      | <b>2017</b>      |
|------------------------------|------------------|------------------|
| Fair & Expo Center           | 1,589,424        | 1,622,503        |
| Fair Event                   | 2,422,000        | 2,463,750        |
| Marketing of Interstate Fair | 40,000           | 0                |
| Non-Operating                | 1,275,529        | 1,042,680        |
| Refunding of Bond Issues     | 850,000          | 842,005          |
| <b>Total Fund Revenue:</b>   | <b>6,176,953</b> | <b>5,970,938</b> |
| <b>Expenses</b>              |                  |                  |
| Fair & Expo Center           | 2,132,492        | 2,117,839        |
| Fair Event                   | 1,918,932        | 1,968,414        |
| Non-Operating                | 1,275,529        | 1,042,680        |
| Refunding of Bond Issues     | 850,000          | 842,005          |
| <b>Total Fund Expense:</b>   | <b>6,176,953</b> | <b>5,970,938</b> |

## Landfill Closure

---

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

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 7,127,529        | 7,096,417        |
| Charges for Goods/Services     | 138,900          | 146,000          |
| Miscellaneous Revenue          | 65,350           | 40,770           |
| <b>Total Fund Revenue:</b>     | <b>7,331,779</b> | <b>7,283,187</b> |
| <b>Expenses</b>                |                  |                  |
| Salary & Wages                 | 394,026          | 520,540          |
| Employee Benefits              | 172,265          | 231,394          |
| Supplies & Services            | 454,476          | 451,154          |
| Governmental Transfer/Services | 900              | 900              |
| Fund Balance                   | 6,060,112        | 5,829,199        |
| Unclassified                   | 250,000          | 250,000          |
| <b>Total Fund Expenses:</b>    | <b>7,331,779</b> | <b>7,283,187</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Administration             | 7,331,469        | 7,283,017        |
| Colbert                    | 55               | 0                |
| Greenacres                 | 35               | 0                |
| Mica                       | 220              | 170              |
| <b>Total Fund Revenue:</b> | <b>7,331,779</b> | <b>7,283,187</b> |
| <b>Expenses</b>            |                  |                  |
| Administration             | 6,944,379        | 6,894,447        |
| Colbert                    | 225,200          | 225,225          |
| Greenacres                 | 68,150           | 69,150           |
| Mica                       | 94,050           | 94,365           |
| <b>Total Fund Expense:</b> | <b>7,331,779</b> | <b>7,283,187</b> |

## Liability

---

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

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>      |
|-----------------------------|-------------------|------------------|
| Beginning Fund Balance      | 9,032,564         | 4,820,962        |
| Charges for Goods/Services  | 2,416,414         | 4,369,119        |
| Miscellaneous Revenue       | 95,000            | 77,300           |
| Proprietary Gains           | 25,000            | 25,000           |
| <b>Total Fund Revenue:</b>  | <b>11,568,978</b> | <b>9,292,381</b> |
| <b>Expenses</b>             |                   |                  |
| Salary & Wages              | 238,984           | 248,395          |
| Employee Benefits           | 100,991           | 104,194          |
| Supplies & Services         | 5,395,420         | 5,856,217        |
| Debt Services               | 1,650             | 1,650            |
| Capital                     | 0                 | 57,500           |
| Fund Balance                | 4,831,908         | 2,002,560        |
| Unclassified                | 1,000,025         | 1,021,865        |
| <b>Total Fund Expenses:</b> | <b>11,568,978</b> | <b>9,292,381</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>      |
|----------------------------|-------------------|------------------|
| Liability Insurance        | 11,568,978        | 9,292,381        |
| <b>Total Fund Revenue:</b> | <b>11,568,978</b> | <b>9,292,381</b> |
| <b>Expenses</b>            |                   |                  |
| Liability Insurance        | 11,568,978        | 9,292,381        |
| <b>Total Fund Expense:</b> | <b>11,568,978</b> | <b>9,292,381</b> |

## LIFT-Liberty Lake

---

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:***

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 4,927,000        | 6,000,000        |
| Miscellaneous Revenue       | 30,000           | 40,000           |
| Taxes                       | 560,000          | 600,000          |
| <b>Total Fund Revenue:</b>  | <b>5,517,000</b> | <b>6,640,000</b> |
| <b>Expenses</b>             |                  |                  |
| Supplies & Services         | 717,000          | 717,000          |
| Unclassified                | 4,800,000        | 5,923,000        |
| <b>Total Fund Expenses:</b> | <b>5,517,000</b> | <b>6,640,000</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| LIFT-Liberty Lake          | 5,517,000        | 6,640,000        |
| <b>Total Fund Revenue:</b> | <b>5,517,000</b> | <b>6,640,000</b> |
| <b>Expenses</b>            |                  |                  |
| LIFT-Liberty Lake          | 5,517,000        | 6,640,000        |
| <b>Total Fund Expense:</b> | <b>5,517,000</b> | <b>6,640,000</b> |

## Medical

---

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

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>       |
|-----------------------------|-------------------|-------------------|
| Beginning Fund Balance      | 7,065,044         | 7,903,052         |
| Miscellaneous Revenue       | 25,907,995        | 27,674,836        |
| <b>Total Fund Revenue:</b>  | <b>32,973,039</b> | <b>35,577,888</b> |
| <b>Expenses</b>             |                   |                   |
| Salary & Wages              | 8,224             | 7,978             |
| Employee Benefits           | 3,348             | 3,584             |
| Supplies & Services         | 23,708,095        | 25,165,173        |
| Fund Balance                | 6,753,431         | 7,401,153         |
| Unclassified                | 2,499,941         | 3,000,000         |
| <b>Total Fund Expenses:</b> | <b>32,973,039</b> | <b>35,577,888</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Group Health               | 13,919,327        | 15,876,854        |
| Premera                    | 19,053,712        | 19,701,034        |
| <b>Total Fund Revenue:</b> | <b>32,973,039</b> | <b>35,577,888</b> |
| <b>Expenses</b>            |                   |                   |
| Group Health               | 13,919,327        | 15,876,854        |
| Premera                    | 19,053,712        | 19,701,034        |
| <b>Total Fund Expense:</b> | <b>32,973,039</b> | <b>35,577,888</b> |

## Newman Lake Flood Control

---

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

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>    |
|--------------------------------|----------------|----------------|
| Beginning Fund Balance         | 140,806        | 61,838         |
| Intergovernmental Revenue      | 0              | 11,745         |
| Miscellaneous Revenue          | 900            | 1,000          |
| Taxes                          | 238,700        | 238,700        |
| <b>Total Fund Revenue:</b>     | <b>380,406</b> | <b>313,283</b> |
| <b>Expenses</b>                |                |                |
| Supplies & Services            | 345,263        | 295,963        |
| Governmental Transfer/Services | 3,000          | 3,000          |
| Fund Balance                   | 15,343         | 14,320         |
| Unclassified                   | 16,800         | 0              |
| <b>Total Fund Expenses:</b>    | <b>380,406</b> | <b>313,283</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Newman Lake Flood Control  | 380,406        | 313,283        |
| <b>Total Fund Revenue:</b> | <b>380,406</b> | <b>313,283</b> |
| <b>Expenses</b>            |                |                |
| Newman Lake Flood Control  | 380,406        | 313,283        |
| <b>Total Fund Expense:</b> | <b>380,406</b> | <b>313,283</b> |



## Property Tax Refund Interest

---

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

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 100,000        | 100,000        |
| <b>Total Fund Revenue:</b>  | <b>100,000</b> | <b>100,000</b> |
| <b>Expenses</b>             |                |                |
| Debt Services               | 100,000        | 100,000        |
| <b>Total Fund Expenses:</b> | <b>100,000</b> | <b>100,000</b> |

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

| <b>Revenues</b>              | <b>2016</b>    | <b>2017</b>    |
|------------------------------|----------------|----------------|
| Property Tax Refund Interest | 100,000        | 100,000        |
| <b>Total Fund Revenue:</b>   | <b>100,000</b> | <b>100,000</b> |
| <b>Expenses</b>              |                |                |
| Property Tax Refund Interest | 100,000        | 100,000        |
| <b>Total Fund Expense:</b>   | <b>100,000</b> | <b>100,000</b> |

## Public Works Finance

---

The Public Works Administration Fund and is responsible for the financial administration oversight of the Public Works and Environmental Services departments.

This fund provides financial information, expertise, and leadership that help support the goals and objectives for Public Works and Environmental Services staff. They interface with other departments within the county to support the financial transaction and reporting requirements.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 74,426         | 149,754        |
| Charges for Goods/Services  | 498,236        | 525,106        |
| Miscellaneous Revenue       | 1,000          | 720            |
| <b>Total Fund Revenue:</b>  | <b>573,662</b> | <b>675,580</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 281,496        | 291,092        |
| Employee Benefits           | 105,167        | 136,900        |
| Supplies & Services         | 60,515         | 52,991         |
| Fund Balance                | 76,484         | 144,597        |
| Unclassified                | 50,000         | 50,000         |
| <b>Total Fund Expenses:</b> | <b>573,662</b> | <b>675,580</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Public Works Finance       | 573,662        | 675,580        |
| <b>Total Fund Revenue:</b> | <b>573,662</b> | <b>675,580</b> |
| <b>Expenses</b>            |                |                |
| Public Works Finance       | 573,662        | 675,580        |
| <b>Total Fund Expense:</b> | <b>573,662</b> | <b>675,580</b> |

## RE & Prop Tx Admin

---

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:***

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 130,875        | 200,000        |
| Charges for Goods/Services  | 80,000         | 50,000         |
| Intergovernmental Revenue   | 35,000         | 30,000         |
| Miscellaneous Revenue       | 0              | 1,000          |
| <b>Total Fund Revenue:</b>  | <b>245,875</b> | <b>281,000</b> |
| <b>Expenses</b>             |                |                |
| Supplies & Services         | 48,926         | 48,087         |
| Fund Balance                | 41,949         | 32,913         |
| Unclassified                | 155,000        | 200,000        |
| <b>Total Fund Expenses:</b> | <b>245,875</b> | <b>281,000</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| RE Prop Tx Admin           | 245,875        | 281,000        |
| <b>Total Fund Revenue:</b> | <b>245,875</b> | <b>281,000</b> |
| <b>Expenses</b>            |                |                |
| RE Prop Tx Admin           | 245,875        | 281,000        |
| <b>Total Fund Expense:</b> | <b>245,875</b> | <b>281,000</b> |

## Real Estate Excise Tax

---

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

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 1,347,624        | 1,890,401        |
| Miscellaneous Revenue          | 6,738            | 7,379            |
| Taxes                          | 1,932,972        | 2,181,600        |
| <b>Total Fund Revenue:</b>     | <b>3,287,334</b> | <b>4,079,380</b> |
| <b>Expenses</b>                |                  |                  |
| Governmental Transfer/Services | 986,563          | 2,312,937        |
| Fund Balance                   | 1,475,771        | 1,316,443        |
| Unclassified                   | 825,000          | 450,000          |
| <b>Total Fund Expenses:</b>    | <b>3,287,334</b> | <b>4,079,380</b> |

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Unincorporated Area Capital #1 | 3,287,334        | 4,079,380        |
| <b>Total Fund Revenue:</b>     | <b>3,287,334</b> | <b>4,079,380</b> |
| <b>Expenses</b>                |                  |                  |
| Unincorporated Area Capital #1 | 3,287,334        | 4,079,380        |
| <b>Total Fund Expense:</b>     | <b>3,287,334</b> | <b>4,079,380</b> |

## Real Estate Excise Tax #2

---

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

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Beginning Fund Balance         | 2,535,271        | 2,130,046        |
| Miscellaneous Revenue          | 12,677           | 15,000           |
| Taxes                          | 1,932,972        | 2,181,600        |
| <b>Total Fund Revenue:</b>     | <b>4,480,920</b> | <b>4,326,646</b> |
| <b>Expenses</b>                |                  |                  |
| Governmental Transfer/Services | 1,512,480        | 1,619,391        |
| Fund Balance                   | 1,518,440        | 1,257,255        |
| Unclassified                   | 1,450,000        | 1,450,000        |
| <b>Total Fund Expenses:</b>    | <b>4,480,920</b> | <b>4,326,646</b> |

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

| <b>Revenues</b>                | <b>2016</b>      | <b>2017</b>      |
|--------------------------------|------------------|------------------|
| Unincorporated Area Capital #2 | 4,480,920        | 4,326,646        |
| <b>Total Fund Revenue:</b>     | <b>4,480,920</b> | <b>4,326,646</b> |
| <b>Expenses</b>                |                  |                  |
| Unincorporated Area Capital #2 | 4,480,920        | 4,326,646        |
| <b>Total Fund Expense:</b>     | <b>4,480,920</b> | <b>4,326,646</b> |

## Recreation

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

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 47,148         | 34,960         |
| Charges for Goods/Services  | 320,800        | 300,700        |
| Miscellaneous Revenue       | 828            | 800            |
| Other Financing Sources     | 50,000         | 50,000         |
| <b>Total Fund Revenue:</b>  | <b>418,776</b> | <b>386,460</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 167,362        | 153,765        |
| Employee Benefits           | 69,521         | 68,004         |
| Supplies & Services         | 151,003        | 140,255        |
| Fund Balance                | 10,890         | 9,436          |
| Unclassified                | 20,000         | 15,000         |
| <b>Total Fund Expenses:</b> | <b>418,776</b> | <b>386,460</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Basketball                 | 40,000         | 37,500         |
| Recreation                 | 97,976         | 85,760         |
| Softball                   | 210,000        | 200,000        |
| Volleyball                 | 70,800         | 63,200         |
| <b>Total Fund Revenue:</b> | <b>418,776</b> | <b>386,460</b> |
| <b>Expenses</b>            |                |                |
| Basketball                 | 66,388         | 67,163         |
| Recreation                 | 30,890         | 24,436         |
| Softball                   | 249,002        | 215,801        |
| Volleyball                 | 72,496         | 79,060         |
| <b>Total Fund Expense:</b> | <b>418,776</b> | <b>386,460</b> |

## Regional Water Rec

Provide overall program, personnel, facilities, and equipment necessary for Spokane County's regional water reclamation facilities, including the Spokane County Regional Water Reclamation Facility (SCRWRF) at 1004 N Freya Street in Spokane (formerly called the Old Stockyards Site). The regional facilities also include new pumping stations on the North Valley Interceptor and the Spokane Valley Interceptor, which direct wastewater to SCRWRF 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 and septage management programs, Phase I of the Saltese Flats Wetlands Restoration project utilizing natural runoff, and may in the future include reclaimed water pumping, storage, distribution, and/or supplemental treatment facilities supporting the regional water reclamation system.

All capital expenditures are retained in this fund, as well as the related debt. This fund allows the County to isolate the revenues and expenses to the regional water reclamation facilities, and to maintain records for

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 4,660,393         | 3,968,534         |
| Intergovernmental Revenue      | 2,203,699         | 2,207,000         |
| Miscellaneous Revenue          | 50,000            | 40,005            |
| Other Financing Sources        | 19,909,442        | 20,076,302        |
| <b>Total Fund Revenue:</b>     | <b>26,823,534</b> | <b>26,291,841</b> |
| <b>Expenses</b>                |                   |                   |
| Supplies & Services            | 667,000           | 721,231           |
| Governmental Transfer/Services | 0                 | 200,000           |
| Debt Services                  | 17,391,141        | 17,600,000        |
| Capital                        | 3,355,000         | 3,280,000         |
| Fund Balance                   | 5,210,393         | 4,290,610         |
| Unclassified                   | 200,000           | 200,000           |
| <b>Total Fund Expenses:</b>    | <b>26,823,534</b> | <b>26,291,841</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| SCRWRF                     | 26,823,534        | 26,291,841        |
| <b>Total Fund Revenue:</b> | <b>26,823,534</b> | <b>26,291,841</b> |
| <b>Expenses</b>            |                   |                   |
| SCRWRF                     | 26,823,534        | 26,291,841        |
| <b>Total Fund Expense:</b> | <b>26,823,534</b> | <b>26,291,841</b> |

## Retail Car Rental Tax

---

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

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>    |
|--------------------------------|----------------|----------------|
| Beginning Fund Balance         | 140,703        | 180,120        |
| Miscellaneous Revenue          | 1,005          | 1,300          |
| Taxes                          | 460,000        | 469,200        |
| <b>Total Fund Revenue:</b>     | <b>601,708</b> | <b>650,620</b> |
| <b>Expenses</b>                |                |                |
| Supplies & Services            | 226,901        | 218,927        |
| Governmental Transfer/Services | 235,763        | 231,131        |
| Fund Balance                   | 109,044        | 170,562        |
| Unclassified                   | 30,000         | 30,000         |
| <b>Total Fund Expenses:</b>    | <b>601,708</b> | <b>650,620</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Car Rental Tax             | 601,708        | 650,620        |
| <b>Total Fund Revenue:</b> | <b>601,708</b> | <b>650,620</b> |
| <b>Expenses</b>            |                |                |
| Car Rental Tax             | 601,708        | 650,620        |
| <b>Total Fund Expense:</b> | <b>601,708</b> | <b>650,620</b> |



## Rid Administrative

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

### *Adopted Budget:*

| <b>Revenues</b>             | <b>2016</b>   | <b>2017</b>   |
|-----------------------------|---------------|---------------|
| Beginning Fund Balance      | 34,255        | 34,255        |
| Miscellaneous Revenue       | 15,365        | 15,365        |
| <b>Total Fund Revenue:</b>  | <b>49,620</b> | <b>49,620</b> |
| <b>Expenses</b>             |               |               |
| Salary & Wages              | 3,994         | 3,829         |
| Employee Benefits           | 2,606         | 2,337         |
| Fund Balance                | 38,020        | 38,454        |
| Unclassified                | 5,000         | 5,000         |
| <b>Total Fund Expenses:</b> | <b>49,620</b> | <b>49,620</b> |

### *Program Budgets:*

| <b>Revenues</b>            | <b>2016</b>   | <b>2017</b>   |
|----------------------------|---------------|---------------|
| RID Administration         | 49,620        | 49,620        |
| <b>Total Fund Revenue:</b> | <b>49,620</b> | <b>49,620</b> |
| <b>Expenses</b>            |               |               |
| RID Administration         | 49,620        | 49,620        |
| <b>Total Fund Expense:</b> | <b>49,620</b> | <b>49,620</b> |

## RSN

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:***

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 1,017,140        | 1,075,858        |
| Miscellaneous Revenue       | 692,961          | 547,000          |
| <b>Total Fund Revenue:</b>  | <b>1,710,101</b> | <b>1,622,858</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 90,780           | 91,640           |
| Employee Benefits           | 34,095           | 35,516           |
| Supplies & Services         | 430,355          | 691,668          |
| Debt Services               | 110,000          | 102,800          |
| Capital                     | 230,000          | 230,000          |
| Fund Balance                | 114,785          | 71,234           |
| Unclassified                | 700,086          | 400,000          |
| <b>Total Fund Expenses:</b> | <b>1,710,101</b> | <b>1,622,858</b> |

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| 8th Ave Bldg Tenant (Detox) | 0                | 280,000          |
| 8th Avenue Building         | 1,710,101        | 1,342,858        |
| <b>Total Fund Revenue:</b>  | <b>1,710,101</b> | <b>1,622,858</b> |
| <b>Expenses</b>             |                  |                  |
| 8th Ave Bldg Tenant (Detox) | 0                | 252,000          |
| 8th Avenue Building         | 1,664,601        | 1,325,358        |
| Phoenix Apartments          | 45,500           | 45,500           |
| <b>Total Fund Expense:</b>  | <b>1,710,101</b> | <b>1,622,858</b> |

## SCRAPS

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:***

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 1,013,120        | 995,304          |
| Charges for Goods/Services  | 1,754,926        | 1,790,810        |
| Licenses & Fees             | 1,252,999        | 1,260,797        |
| Miscellaneous Revenue       | 317,414          | 373,935          |
| Other Financing Sources     | 200,000          | 200,000          |
| <b>Total Fund Revenue:</b>  | <b>4,538,459</b> | <b>4,620,846</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 1,466,603        | 1,544,222        |
| Employee Benefits           | 720,277          | 793,012          |
| Supplies & Services         | 1,093,594        | 1,113,862        |
| Debt Services               | 441,007          | 440,006          |
| Capital                     | 60,000           | 0                |
| Fund Balance                | 681,281          | 709,744          |
| Unclassified                | 75,697           | 20,000           |
| <b>Total Fund Expenses:</b> | <b>4,538,459</b> | <b>4,620,846</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Donations                  | 85,766           | 115,000          |
| General                    | 3,991,045        | 3,791,069        |
| HOPE Foundation            | 231,648          | 247,977          |
| Neutering Reimb-Adoptions  | 80,000           | 104,000          |
| SCRAPS Debt                | 0                | 200,000          |
| Spay/Neuter Surcharge      | 150,000          | 162,800          |
| <b>Total Fund Revenue:</b> | <b>4,538,459</b> | <b>4,620,846</b> |
| <b>Expenses</b>            |                  |                  |
| Donations                  | 85,766           | 90,924           |
| General                    | 3,550,038        | 3,631,422        |
| HOPE Foundation            | 231,648          | 248,168          |
| Neutering Reimb-Adoptions  | 80,000           | 70,326           |
| SCRAPS Debt                | 441,007          | 440,006          |
| Spay/Neuter Surcharge      | 150,000          | 140,000          |
| <b>Total Fund Expense:</b> | <b>4,538,459</b> | <b>4,620,846</b> |

## Sewer Bond Reserves

---

This fund is required by the covenants of the 2009 revenue bond issuance. The money in this fund is to remain in place until it is used to pay final year of debt service for the bonds.

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>       |
|-----------------------------|-------------------|-------------------|
| Beginning Fund Balance      | 13,304,016        | 12,752,439        |
| Miscellaneous Revenue       | 90,000            | 0                 |
| <b>Total Fund Revenue:</b>  | <b>13,394,016</b> | <b>12,752,439</b> |
| <b>Expenses</b>             |                   |                   |
| Fund Balance                | 13,394,016        | 12,752,439        |
| <b>Total Fund Expenses:</b> | <b>13,394,016</b> | <b>12,752,439</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Bond Reserve               | 90,000            | 0                 |
| Bond Service               | 13,304,016        | 12,752,439        |
| <b>Total Fund Revenue:</b> | <b>13,394,016</b> | <b>12,752,439</b> |
| <b>Expenses</b>            |                   |                   |
| Bond Reserve               | 641,577           | 0                 |
| Bond Service               | 12,752,439        | 12,752,439        |
| <b>Total Fund Expense:</b> | <b>13,394,016</b> | <b>12,752,439</b> |

## Sewer Construction

---

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:***

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>       |
|-----------------------------|-------------------|-------------------|
| Beginning Fund Balance      | 11,456,621        | 14,963,253        |
| Miscellaneous Revenue       | 170,000           | 163,000           |
| Other Financing Sources     | 3,682,400         | 2,712,000         |
| Proprietary Gains           | 400,000           | 500,000           |
| <b>Total Fund Revenue:</b>  | <b>15,709,021</b> | <b>18,338,253</b> |
| <b>Expenses</b>             |                   |                   |
| Supplies & Services         | 560,000           | 268,500           |
| Capital                     | 4,754,000         | 3,832,000         |
| Fund Balance                | 9,895,021         | 14,037,753        |
| Unclassified                | 500,000           | 200,000           |
| <b>Total Fund Expenses:</b> | <b>15,709,021</b> | <b>18,338,253</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| General Sewer              | 15,709,021        | 18,338,253        |
| <b>Total Fund Revenue:</b> | <b>15,709,021</b> | <b>18,338,253</b> |
| <b>Expenses</b>            |                   |                   |
| General Sewer              | 15,709,021        | 18,338,253        |
| <b>Total Fund Expense:</b> | <b>15,709,021</b> | <b>18,338,253</b> |

## Sewer Operations

Provide the personnel and equipment necessary to operate and maintain County owned or operated sewerage systems.

Fund and administer the contract for operation of the Spokane County Regional Water Reclamation Facility. Pay for the County's share of the treatment costs at the City of Spokane's Riverside Park Water Reclamation Facility.

Administer the County's Comprehensive Wastewater Management Plan for the wastewater system, including review of all planning actions.

Review the plans and specifications for the wastewater facilities for proposed developments to verify compliance with Environmental Services Department standards.

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

Provide exemplary service to our customers. Administer sewer billing and payment collection efficiently, effectively and courteously. Send over 45,000 monthly sewer bills and collect and post payments timely.

### **Adopted Budget:**

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 48,050,900        | 53,421,453        |
| Charges for Goods/Services     | 21,666,100        | 21,653,600        |
| Fines & Forfeits               | 300,000           | 300,000           |
| Intergovernmental Revenue      | 210,679           | 210,000           |
| Licenses & Fees                | 750               | 1,000             |
| Miscellaneous Revenue          | 628,575           | 662,825           |
| Other Financing Sources        | 4,735,813         | 4,898,502         |
| Proprietary Gains              | 15,000            | 1,005,000         |
| <b>Total Fund Revenue:</b>     | <b>75,607,817</b> | <b>82,152,380</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 2,928,965         | 3,092,823         |
| Employee Benefits              | 1,268,169         | 1,369,081         |
| Supplies & Services            | 15,302,306        | 15,547,072        |
| Governmental Transfer/Services | 4,722,000         | 4,700,000         |
| Debt Services                  | 4,951,692         | 5,208,400         |
| Capital                        | 1,486,500         | 1,193,500         |
| Fund Balance                   | 44,686,621        | 50,939,221        |
| Unclassified                   | 261,564           | 102,283           |
| <b>Total Fund Expenses:</b>    | <b>75,607,817</b> | <b>82,152,380</b> |

**Program Budgets:**

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Administration             | 25                | 250               |
| SCRWRF Operations          | 50                | 75                |
| Sewer Utilities            | 75,607,742        | 82,152,055        |
| <b>Total Fund Revenue:</b> | <b>75,607,817</b> | <b>82,152,380</b> |
|                            |                   |                   |
| <b>Expenses</b>            |                   |                   |
| Administration             | 6,452,232         | 6,565,028         |
| SCRWRF Operations          | 13,817,500        | 13,899,800        |
| Sewer Utilities            | 55,338,085        | 61,687,552        |
| <b>Total Fund Expense:</b> | <b>75,607,817</b> | <b>82,152,380</b> |

## Solid Waste

---

The mission of the Spokane County Regional Solid Waste System (SCRSWS) is to insure environmentally sound and cost-effective management of all recyclable material, solid and hazardous waste generated within the County through promotion of pollution prevention, waste reduction, and administration of solid waste activities at the SCRSWS Facilities.

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

| <b>Revenues</b>             | <b>2016</b>       | <b>2017</b>       |
|-----------------------------|-------------------|-------------------|
| Beginning Fund Balance      | 4,199,049         | 980,179           |
| Charges for Goods/Services  | 9,423,673         | 11,500,000        |
| Intergovernmental Revenue   | 266,482           | 266,000           |
| Miscellaneous Revenue       | 27,100            | 14,625            |
| <b>Total Fund Revenue:</b>  | <b>13,916,304</b> | <b>12,760,804</b> |
| <b>Expenses</b>             |                   |                   |
| Supplies & Services         | 9,421,599         | 11,466,713        |
| Debt Services               | 195,000           | 196,000           |
| Fund Balance                | 4,199,705         | 998,091           |
| Unclassified                | 100,000           | 100,000           |
| <b>Total Fund Expenses:</b> | <b>13,916,304</b> | <b>12,760,804</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Solid Waste                | 13,916,304        | 12,760,804        |
| <b>Total Fund Revenue:</b> | <b>13,916,304</b> | <b>12,760,804</b> |
| <b>Expenses</b>            |                   |                   |
| Solid Waste                | 13,916,304        | 12,760,804        |
| <b>Total Fund Expense:</b> | <b>13,916,304</b> | <b>12,760,804</b> |



## Stormwater Utility

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

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

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 9,394,294         | 10,792,129        |
| Charges for Goods/Services     | 1,706,096         | 1,750,225         |
| Intergovernmental Revenue      | 1,000,000         | 750,000           |
| Miscellaneous Revenue          | 71,000            | 80,100            |
| <b>Total Fund Revenue:</b>     | <b>12,171,390</b> | <b>13,372,454</b> |
| <b>Expenses</b>                |                   |                   |
| Salary & Wages                 | 673,087           | 611,045           |
| Employee Benefits              | 293,277           | 233,360           |
| Supplies & Services            | 1,247,947         | 1,241,005         |
| Governmental Transfer/Services | 0                 | 300,000           |
| Capital                        | 2,150,000         | 1,400,000         |
| Fund Balance                   | 5,807,079         | 8,587,044         |
| Unclassified                   | 2,000,000         | 1,000,000         |
| <b>Total Fund Expenses:</b>    | <b>12,171,390</b> | <b>13,372,454</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Stormwater Utility         | 12,171,390        | 13,372,454        |
| <b>Total Fund Revenue:</b> | <b>12,171,390</b> | <b>13,372,454</b> |
| <b>Expenses</b>            |                   |                   |
| Stormwater Utility         | 12,171,390        | 13,372,454        |
| <b>Total Fund Expense:</b> | <b>12,171,390</b> | <b>13,372,454</b> |

## TIF-Airway Heights

---

In 2001, the Community Revitalization Financing (CRF) Act was created. It authorized cities, towns, counties, and port districts to create a tax "increment area" and finance public improvements within the area by using increased revenues from local property taxes generated within the area. Tax increment financing (TIF) is a improvements within these designated areas, specifically the Airway Heights area.

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

| <b>Revenues</b>                | <b>2016</b>  | <b>2017</b> |
|--------------------------------|--------------|-------------|
| Beginning Fund Balance         | 1,000        | 350         |
| <b>Total Fund Revenue:</b>     | <b>1,000</b> | <b>350</b>  |
| <br><b>Expenses</b>            |              |             |
| Governmental Transfer/Services | 1,000        | 350         |
| <b>Total Fund Expenses:</b>    | <b>1,000</b> | <b>350</b>  |

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

| <b>Revenues</b>            | <b>2016</b>  | <b>2017</b> |
|----------------------------|--------------|-------------|
| TIF - Airway Heights       | 1,000        | 350         |
| <b>Total Fund Revenue:</b> | <b>1,000</b> | <b>350</b>  |
| <br><b>Expenses</b>        |              |             |
| TIF - Airway Heights       | 1,000        | 350         |
| <b>Total Fund Expense:</b> | <b>1,000</b> | <b>350</b>  |

## TIF-Beacon Hill

---

In 2001, the Community Revitalization Financing (CRF) Act was created. It authorized cities, towns, counties, and port districts to create a tax "increment area" and finance public improvements within the area by using increased revenues from local property taxes generated within the area. Tax increment financing (TIF) is a improvements within these designated areas, specifically the Beacon Hill area.

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

| <b>Revenues</b>             | <b>2016</b>  | <b>2017</b>  |
|-----------------------------|--------------|--------------|
| Beginning Fund Balance      | 0            | 1,775        |
| Miscellaneous Revenue       | 0            | 25           |
| Taxes                       | 5,766        | 1,500        |
| <b>Total Fund Revenue:</b>  | <b>5,766</b> | <b>3,300</b> |
| <b>Expenses</b>             |              |              |
| Unclassified                | 5,766        | 3,300        |
| <b>Total Fund Expenses:</b> | <b>5,766</b> | <b>3,300</b> |

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

| <b>Revenues</b>            | <b>2016</b>  | <b>2017</b>  |
|----------------------------|--------------|--------------|
| Beacon Hill TIF            | 5,766        | 3,300        |
| <b>Total Fund Revenue:</b> | <b>5,766</b> | <b>3,300</b> |
| <b>Expenses</b>            |              |              |
| Beacon Hill TIF            | 5,766        | 3,300        |
| <b>Total Fund Expense:</b> | <b>5,766</b> | <b>3,300</b> |

## TIF-Liberty Lake

---

In 2001, the Community Revitalization Financing (CRF) Act was created. It authorized cities, towns, counties, and port districts to create a tax "increment area" and finance public improvements within the area by using increased revenues from local property taxes generated within the area. Tax increment financing (TIF) is a method of redistributing property tax collections within designated areas to finance infrastructure improvements within these designated areas, specifically the Liberty Lake area.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 2,100,000        | 2,500,000        |
| Miscellaneous Revenue       | 12,000           | 13,000           |
| Taxes                       | 435,000          | 480,000          |
| <b>Total Fund Revenue:</b>  | <b>2,547,000</b> | <b>2,993,000</b> |
| <b>Expenses</b>             |                  |                  |
| Supplies & Services         | 300,000          | 300,000          |
| Unclassified                | 2,247,000        | 2,693,000        |
| <b>Total Fund Expenses:</b> | <b>2,547,000</b> | <b>2,993,000</b> |

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

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| TIF #2 LL                  | 2,547,000        | 2,993,000        |
| <b>Total Fund Revenue:</b> | <b>2,547,000</b> | <b>2,993,000</b> |
| <b>Expenses</b>            |                  |                  |
| TIF #2 LL                  | 2,547,000        | 2,993,000        |
| <b>Total Fund Expense:</b> | <b>2,547,000</b> | <b>2,993,000</b> |

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

## TIF-Medical Lake

---

In 2001, the Community Revitalization Financing (CRF) Act was created. It authorized cities, towns, counties, and port districts to create a tax "increment area" and finance public improvements within the area by using increased revenues from local property taxes generated within the area. Tax increment financing (TIF) is a improvements within these designated areas, specifically the Medical Lake area.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 0              | 42,000         |
| Taxes                       | 348,748        | 350,000        |
| <b>Total Fund Revenue:</b>  | <b>348,748</b> | <b>392,000</b> |
| <b>Expenses</b>             |                |                |
| Debt Services               | 348,748        | 392,000        |
| <b>Total Fund Expenses:</b> | <b>348,748</b> | <b>392,000</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| TIF#3 Medical Lake         | 348,748        | 392,000        |
| <b>Total Fund Revenue:</b> | <b>348,748</b> | <b>392,000</b> |
| <b>Expenses</b>            |                |                |
| 2010A Bond Issue           | 245,000        | 292,025        |
| TIF 2008A Bond             | 103,748        | 99,975         |
| <b>Total Fund Expense:</b> | <b>348,748</b> | <b>392,000</b> |

## TIF-Medical Lake Construction

---

Established by Resolution 2008-1054, 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 Bond Series 2008A and authorized by the Board of County Commissioners.

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

| <b>Revenues</b>                | <b>2016</b>    | <b>2017</b>      |
|--------------------------------|----------------|------------------|
| Beginning Fund Balance         | 387,523        | 2,008,639        |
| Miscellaneous Revenue          | 2,500          | 10,000           |
| <b>Total Fund Revenue:</b>     | <b>390,023</b> | <b>2,018,639</b> |
| <b>Expenses</b>                |                |                  |
| Governmental Transfer/Services | 292,393        | 0                |
| Unclassified                   | 97,630         | 2,018,639        |
| <b>Total Fund Expenses:</b>    | <b>390,023</b> | <b>2,018,639</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>      |
|----------------------------|----------------|------------------|
| 2010A Bond Issue           | 387,523        | 2,008,639        |
| TIF No 3 Medical Lake      | 2,500          | 10,000           |
| <b>Total Fund Revenue:</b> | <b>390,023</b> | <b>2,018,639</b> |
| <b>Expenses</b>            |                |                  |
| 2010A Bond Issue           | 292,393        | 0                |
| 2016A Bond Issue           | 0              | 2,018,639        |
| TIF No 3 Medical Lake      | 97,630         | 0                |
| <b>Total Fund Expense:</b> | <b>390,023</b> | <b>2,018,639</b> |

## TIF-West Quadrant

---

In 2001, the Community Revitalization Financing (CRF) Act was created. It authorized cities, towns, counties, and port districts to create a tax "increment area" and finance public improvements within the area by using increased revenues from local property taxes generated within the area. Tax increment financing (TIF) is a improvements within these designated areas, specifically the Kendall Yards area.

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 170,000        | 204,000        |
| Miscellaneous Revenue       | 900            | 1,000          |
| Taxes                       | 28,000         | 30,000         |
| <b>Total Fund Revenue:</b>  | <b>198,900</b> | <b>235,000</b> |
| <b>Expenses</b>             |                |                |
| Unclassified                | 198,900        | 235,000        |
| <b>Total Fund Expenses:</b> | <b>198,900</b> | <b>235,000</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| West Quad TIF              | 198,900        | 235,000        |
| <b>Total Fund Revenue:</b> | <b>198,900</b> | <b>235,000</b> |
| <b>Expenses</b>            |                |                |
| West Quad TIF              | 198,900        | 235,000        |
| <b>Total Fund Expense:</b> | <b>198,900</b> | <b>235,000</b> |

## Tourism Promotion Area

---

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 unincorporated area of Spokane County, collect a room fee up to \$1.50 per day. These funds are then used to fund tourism promotion in Spokane County.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 99,288           | 126,592          |
| Charges for Goods/Services  | 2,700,000        | 3,000,000        |
| Miscellaneous Revenue       | 1,700            | 3,700            |
| <b>Total Fund Revenue:</b>  | <b>2,800,988</b> | <b>3,130,292</b> |
| <b>Expenses</b>             |                  |                  |
| Supplies & Services         | 2,700,000        | 3,025,000        |
| Fund Balance                | 100,988          | 105,292          |
| <b>Total Fund Expenses:</b> | <b>2,800,988</b> | <b>3,130,292</b> |

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

| <b>Revenues</b>              | <b>2016</b>      | <b>2017</b>      |
|------------------------------|------------------|------------------|
| Tourism Promotion Assessment | 2,800,988        | 3,130,292        |
| <b>Total Fund Revenue:</b>   | <b>2,800,988</b> | <b>3,130,292</b> |
| <b>Expenses</b>              |                  |                  |
| Tourism Promotion Assessment | 2,800,988        | 3,130,292        |
| <b>Total Fund Expense:</b>   | <b>2,800,988</b> | <b>3,130,292</b> |



## Treasurer REET Tech

---

To develop, design, and implement an automated REET process in conjunction with other Counties and the Department of Revenue. 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 the Department of Revenue.

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

| <b>Revenues</b>             | <b>2016</b> | <b>2017</b> |
|-----------------------------|-------------|-------------|
| Beginning Fund Balance      | 60,000      | 10,800      |
| <b>Total Fund Revenue:</b>  | 60,000      | 10,800      |
| <b>Expenses</b>             |             |             |
| Unclassified                | 60,000      | 10,800      |
| <b>Total Fund Expenses:</b> | 60,000      | 10,800      |

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

| <b>Revenues</b>            | <b>2016</b> | <b>2017</b> |
|----------------------------|-------------|-------------|
| Spo County Treas REET Tech | 60,000      | 10,800      |
| <b>Total Fund Revenue:</b> | 60,000      | 10,800      |
| <b>Expenses</b>            |             |             |
| Spo County Treas REET Tech | 60,000      | 10,800      |
| <b>Total Fund Expense:</b> | 60,000      | 10,800      |

## Trial Court Improvement

---

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

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 653,924        | 658,386        |
| Intergovernmental Revenue   | 182,454        | 180,309        |
| Miscellaneous Revenue       | 6,500          | 6,500          |
| <b>Total Fund Revenue:</b>  | <b>842,878</b> | <b>845,195</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 37,948         | 11,722         |
| Employee Benefits           | 6,940          | 6,031          |
| Supplies & Services         | 195,541        | 193,731        |
| Debt Services               | 12,020         | 13,200         |
| Capital                     | 41,379         | 50,000         |
| Fund Balance                | 389,050        | 345,068        |
| Unclassified                | 160,000        | 225,443        |
| <b>Total Fund Expenses:</b> | <b>842,878</b> | <b>845,195</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| TCIA-District Court        | 0              | 419,213        |
| TCIA-Joint                 | 842,878        | 133,327        |
| TCIA-Superior Court        | 0              | 292,655        |
| <b>Total Fund Revenue:</b> | <b>842,878</b> | <b>845,195</b> |
| <b>Expenses</b>            |                |                |
| TCIA-District Court        | 200,000        | 419,340        |
| TCIA-Joint                 | 442,878        | 133,200        |
| TCIA-Superior Court        | 200,000        | 292,655        |
| <b>Total Fund Expense:</b> | <b>842,878</b> | <b>845,195</b> |

## Unemployment

---

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

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 701,412        | 687,527        |
| Miscellaneous Revenue       | 154,112        | 236,300        |
| <b>Total Fund Revenue:</b>  | <b>855,524</b> | <b>923,827</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 1,471          | 1,430          |
| Employee Benefits           | 247,308        | 281,658        |
| Supplies & Services         | 4,833          | 2,130          |
| Fund Balance                | 297,385        | 334,082        |
| Unclassified                | 304,527        | 304,527        |
| <b>Total Fund Expenses:</b> | <b>855,524</b> | <b>923,827</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| Unemployment               | 855,524        | 923,827        |
| <b>Total Fund Revenue:</b> | <b>855,524</b> | <b>923,827</b> |
| <b>Expenses</b>            |                |                |
| Unemployment               | 855,524        | 923,827        |
| <b>Total Fund Expense:</b> | <b>855,524</b> | <b>923,827</b> |

## Veterans Services

---

Veteran Services provides counseling and emergency financial aid to honorably discharged, low income, qualified Veterans and their families. This emergency fund is intended to provide limited assistance for life's basic needs such as food, transportation, rent, utilities and burial. Limited funds may be available for other types of emergencies.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 685,000          | 832,306          |
| Miscellaneous Revenue       | 5,000            | 6,000            |
| Taxes                       | 1,227,000        | 1,219,340        |
| <b>Total Fund Revenue:</b>  | <b>1,917,000</b> | <b>2,057,646</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 237,850          | 248,767          |
| Employee Benefits           | 96,595           | 120,238          |
| Supplies & Services         | 933,048          | 794,806          |
| Fund Balance                | 584,507          | 828,835          |
| Unclassified                | 65,000           | 65,000           |
| <b>Total Fund Expenses:</b> | <b>1,917,000</b> | <b>2,057,646</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| General                    | 1,917,000        | 2,057,646        |
| <b>Total Fund Revenue:</b> | <b>1,917,000</b> | <b>2,057,646</b> |
| <b>Expenses</b>            |                  |                  |
| General                    | 473,088          | 498,092          |
| Veteran Relief             | 1,443,912        | 1,559,554        |
| <b>Total Fund Expense:</b> | <b>1,917,000</b> | <b>2,057,646</b> |

## Victim/Witness Program

---

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

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

| <b>Revenues</b>             | <b>2016</b>    | <b>2017</b>    |
|-----------------------------|----------------|----------------|
| Beginning Fund Balance      | 60,348         | 80,523         |
| Charges for Goods/Services  | 89,000         | 90,000         |
| Fines & Forfeits            | 149,235        | 158,140        |
| Intergovernmental Revenue   | 0              | 24,634         |
| Miscellaneous Revenue       | 200            | 510            |
| <b>Total Fund Revenue:</b>  | <b>298,783</b> | <b>353,807</b> |
| <b>Expenses</b>             |                |                |
| Salary & Wages              | 131,341        | 129,085        |
| Employee Benefits           | 64,191         | 68,889         |
| Supplies & Services         | 40,872         | 43,093         |
| Fund Balance                | 42,232         | 92,740         |
| Unclassified                | 20,000         | 20,000         |
| <b>Total Fund Expenses:</b> | <b>298,636</b> | <b>353,807</b> |

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

| <b>Revenues</b>            | <b>2016</b>    | <b>2017</b>    |
|----------------------------|----------------|----------------|
| STOP FFY 2013              | 0              | 24,634         |
| Victim/Witness             | 298,783        | 329,173        |
| <b>Total Fund Revenue:</b> | <b>298,783</b> | <b>353,807</b> |
| <b>Expenses</b>            |                |                |
| Victim/Witness             | 298,636        | 353,807        |
| <b>Total Fund Expense:</b> | <b>298,636</b> | <b>353,807</b> |

## Wastewater Treatment Plant

---

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:***

| <b>Revenues</b>                | <b>2016</b>       | <b>2017</b>       |
|--------------------------------|-------------------|-------------------|
| Beginning Fund Balance         | 12,594,588        | 6,399,892         |
| Charges for Goods/Services     | 12,850,000        | 12,800,000        |
| Miscellaneous Revenue          | 150,000           | 120,000           |
| Other Financing Sources        | 500,000           | 5,500,000         |
| <b>Total Fund Revenue:</b>     | <b>26,094,588</b> | <b>24,819,892</b> |
| <br><b>Expenses</b>            |                   |                   |
| Supplies & Services            | 5,300,000         | 7,434,000         |
| Governmental Transfer/Services | 13,685,904        | 13,860,000        |
| Fund Balance                   | 7,108,684         | 3,525,892         |
| <b>Total Fund Expenses:</b>    | <b>26,094,588</b> | <b>24,819,892</b> |

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

| <b>Revenues</b>            | <b>2016</b>       | <b>2017</b>       |
|----------------------------|-------------------|-------------------|
| Wastewater Treatment       | 26,094,588        | 24,819,892        |
| <b>Total Fund Revenue:</b> | <b>26,094,588</b> | <b>24,819,892</b> |
| <br><b>Expenses</b>        |                   |                   |
| Wastewater Treatment       | 26,094,588        | 24,819,892        |
| <b>Total Fund Expense:</b> | <b>26,094,588</b> | <b>24,819,892</b> |

## Worker's Comp

---

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 with Federal, State, & County safety and health statutes and standards, County wide on-the-job injuries can be significantly reduced.

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

| <b>Revenues</b>             | <b>2016</b>      | <b>2017</b>      |
|-----------------------------|------------------|------------------|
| Beginning Fund Balance      | 2,259,902        | 2,724,890        |
| Charges for Goods/Services  | 2,438,000        | 1,575,778        |
| Miscellaneous Revenue       | 25,000           | 25,640           |
| Proprietary Gains           | 25,000           | 20,000           |
| <b>Total Fund Revenue:</b>  | <b>4,747,902</b> | <b>4,346,308</b> |
| <b>Expenses</b>             |                  |                  |
| Salary & Wages              | 257,093          | 267,008          |
| Employee Benefits           | 166,827          | 176,153          |
| Supplies & Services         | 2,318,261        | 2,449,123        |
| Debt Services               | 1,650            | 1,650            |
| Capital                     | 0                | 17,500           |
| Fund Balance                | 1,604,046        | 1,034,874        |
| Unclassified                | 400,025          | 400,000          |
| <b>Total Fund Expenses:</b> | <b>4,747,902</b> | <b>4,346,308</b> |

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

| <b>Revenues</b>            | <b>2016</b>      | <b>2017</b>      |
|----------------------------|------------------|------------------|
| Loss Control               | 4,747,902        | 4,346,308        |
| <b>Total Fund Revenue:</b> | <b>4,747,902</b> | <b>4,346,308</b> |
| <b>Expenses</b>            |                  |                  |
| Loss Control               | 4,747,902        | 4,346,308        |
| <b>Total Fund Expense:</b> | <b>4,747,902</b> | <b>4,346,308</b> |

# Budget Detail





Authorized Positions for General Fund as of January 1, 2017

|                         |                                |              |                       |                                |              |
|-------------------------|--------------------------------|--------------|-----------------------|--------------------------------|--------------|
| Administrative Services |                                |              | 1124                  | Senior Accountant              | 6.00         |
| 1206                    | Chief Executive Officer        | 1.00         | 1209                  | Accounting Supervisor          | 2.00         |
| 1207                    | Chief Operations Officer (COO) | 1.00         | 1210                  | Accounting Technician 3        | 1.00         |
| 1210                    | Accounting Technician 3        | 1.00         | 1213                  | Payment Control Technician     | 4.00         |
| 1216                    | Chief Budget Officer           | 1.00         | 1218                  | Financial Analyst              | 1.00         |
| 1217                    | Mgmt and Budget Analyst Sr     | 2.00         | 1220                  | Accounting Manager             | 1.00         |
|                         |                                | <b>6.00</b>  | 1236                  | Chief Deputy Auditor           | 1.00         |
|                         |                                |              | 9999                  | Elected ORS                    | 1.00         |
| Assessor                |                                |              |                       |                                | <b>41.00</b> |
| 1007                    | Office Assistant 3             | 2.00         | Board of Equalization |                                |              |
| 1031                    | Executive Assistant            | 1.00         | 1015                  | Board of Equalization Director | 1.00         |
| 1121                    | Appraisal Supervisor           | 1.00         | 1034                  | Board of Equal Specialist 2    | 2.00         |
| 1405                    | Personal Property Evaluator    | 3.00         |                       |                                | <b>3.00</b>  |
| 1409                    | Residential Appraiser Trainee  | 2.00         | Central Services      |                                |              |
| 1410                    | Residential Appraiser          | 11.00        | 1225                  | Mgmt and Budget Analyst        | 1.00         |
| 1412                    | Appraisal Support Specialist   | 1.00         | 1247                  | Grants & Contracts Specialist  | 1.00         |
| 1414                    | Commercial Appraiser           | 6.00         | 1248                  | Grants Administrator           | 1.00         |
| 1415                    | Industrial Appraiser           | 1.00         | 1252                  | Grants & Contracts Analyst     | 1.00         |
| 1416                    | Levy Specialist                | 2.00         |                       |                                | <b>4.00</b>  |
| 1417                    | Property Records Tech          | 4.00         | Civil Services        |                                |              |
| 1418                    | Chief Deputy Assessor          | 1.00         | 1013                  | Civil Service Tech 2           | 0.60         |
| 1422                    | Property Records Supervisor    | 1.00         | 1304                  | Civil Service Specialist       | 1.00         |
| 1424                    | Assistant Appraisal Supervisor | 2.00         | 1305                  | Civil Service Chief Examiner   | 1.00         |
| 1653                    | GIS Technician 2               | 1.00         |                       |                                | <b>2.60</b>  |
| 1655                    | Assessor GIS Supervisor        | 1.00         | Clerk                 |                                |              |
| 1656                    | GIS Specialist                 | 1.00         | 1001                  | Office Assistant 4             | 2.00         |
| 1658                    | GIS Technician 1               | 1.00         | 1007                  | Office Assistant 3             | 2.00         |
| 9999                    | Elected ORS                    | 1.00         | 1031                  | Executive Assistant            | 1.00         |
|                         |                                | <b>43.00</b> | 1108                  | Court Services Manager         | 1.00         |
| Auditor                 |                                |              | 1109                  | Chief Deputy Clerk             | 1.00         |
| 1008                    | License Specialist             | 5.00         | 1115                  | County Clerk Div Supervisor    | 2.00         |
| 1031                    | Executive Assistant            | 1.00         | 1205                  | Accounting Technician 2        | 2.00         |
| 1095                    | Election/Voter Services Tech   | 2.00         | 1210                  | Accounting Technician 3        | 6.00         |
| 1096                    | Election/Voter Services Lead   | 2.00         | 1245                  | Court Finance Mgr - Clerks     | 1.00         |
| 1097                    | Voter Services Specialist      | 1.00         | 4206                  | Court Clerk                    | 20.00        |
| 1098                    | Election/Voter Services Supv   | 2.00         | 4215                  | Court Process Clerk            | 14.00        |
| 1100                    | Recording Specialist           | 3.00         | 9999                  | Elected ORS                    | 1.00         |
| 1101                    | License Spec Field Liaison     | 1.00         |                       |                                | <b>53.00</b> |
| 1102                    | License Specialist - Lead      | 1.00         |                       |                                |              |
| 1105                    | Records & Veh Licensing Mgr    | 1.00         |                       |                                |              |
| 1107                    | Elections Manager              | 1.00         |                       |                                |              |
| 1110                    | Recording Specialist, Senior   | 1.00         |                       |                                |              |
| 1112                    | Vehicle License Supervisor     | 1.00         |                       |                                |              |
| 1116                    | Financial Svcs Supervisor      | 1.00         |                       |                                |              |
| 1119                    | Recording Supervisor           | 1.00         |                       |                                |              |

Authorized Positions for General Fund as of January 1, 2017

|                       |                                |              |                      |                                 |              |
|-----------------------|--------------------------------|--------------|----------------------|---------------------------------|--------------|
| Commissioners         |                                |              | 4206                 | Court Clerk                     | 7.00         |
| 1001                  | Office Assistant 4             | 1.00         | 4209                 | District Court Administrator    | 1.00         |
| 1010                  | Commissioners Executive Assist | 3.00         | 4213                 | Mental Hlth Ther Ct Sup Mgr     | 1.00         |
| 1026                  | Clerk of the Board             | 1.00         | 4221                 | MH Court Case Mgr-Dist Ct       | 2.00         |
| 2127                  | Public Information & Com Mgr   | 1.00         | 4222                 | Clerk of District Court         | 1.00         |
| 9999                  | Commissioner                   | <u>3.00</u>  | 9999                 | District Court Judge            | <u>8.00</u>  |
|                       |                                | <b>9.00</b>  |                      |                                 | <b>61.00</b> |
| Communications        |                                |              | Emergency Management |                                 |              |
| 1205                  | Accounting Technician 2        | 1.00         | 4030                 | Program Admin-Emerg Mgmt        | 1.00         |
| 1218                  | Financial Analyst              | 1.00         | 4032                 | Program Spec 2 – Emerg Mgmt     | 1.00         |
| 4021                  | SREC System Technician         | 5.00         | 4035                 | Deputy Dir Of Emerg Mgmt        | 1.00         |
| 4023                  | SREC System Supervisor         | 1.00         | 4036                 | Program Spec - Emerg Mgmt       | <u>4.00</u>  |
| 4024                  | Reg Emerg Comm Sys Mgr         | 1.00         |                      |                                 | <b>7.00</b>  |
| 4069                  | SREC Pub Safety Tech Svc Mgr   | <u>1.00</u>  | Facilities           |                                 |              |
|                       |                                | <b>10.00</b> | 1030                 | Staff Assistant                 | 1.00         |
| Cooperative Extension |                                |              | 1211                 | Accounting Technician 4         | 1.00         |
| 1001                  | Office Assistant 4             | 1.60         | 2006                 | Maintenance Worker 2            | 3.00         |
| 1009                  | Secretary 1                    | 1.00         | 2008                 | Trades Specialist 2             | 5.00         |
| 1030                  | Staff Assistant                | <u>1.00</u>  | 2012                 | Lead Boiler Maint Specialist    | 1.00         |
|                       |                                | <b>3.60</b>  | 2014                 | Bldg Maintenance Specialist     | 6.00         |
| Counsel for Defense   |                                |              | 2015                 | Energy Mgmt System Specialist   | 1.00         |
| 1012                  | Secretary 2                    | 1.00         | 2017                 | Chief Bldg Maint Specialist     | 1.00         |
| 1030                  | Staff Assistant                | 1.00         | 2018                 | Boiler Maint Specialist         | 3.00         |
| 4107                  | Attorney 2                     | 2.00         | 2019                 | Facilities Director             | 1.00         |
| 4108                  | Senior Attorney                | 3.00         | 2020                 | Senior Facilities Manager       | 1.00         |
| 4111                  | Counsel for Defense Manager    | 1.00         | 2027                 | Trades Supervisor 2             | 1.00         |
| 4114                  | Paralegal 1                    | 1.00         | 3023                 | Facilities Design & Const. Mgr  | <u>1.00</u>  |
| 4123                  | Criminal Defense Investigator  | <u>1.00</u>  |                      |                                 | <b>26.00</b> |
|                       |                                | <b>10.00</b> | Hearing Examiner     |                                 |              |
| District Court        |                                |              | 1030                 | Staff Assistant                 | 0.80         |
| 1001                  | Office Assistant 4             | 4.00         | 2113                 | Hearing Examiner                | <u>1.00</u>  |
| 1007                  | Office Assistant 3             | 4.00         |                      |                                 | <b>1.80</b>  |
| 1012                  | Secretary 2                    | 1.00         | Human Resources      |                                 |              |
| 1014                  | Office Manager                 | 1.00         | 1001                 | Office Assistant 4              | 1.00         |
| 1022                  | Office Supervisor              | 4.00         | 1014                 | Office Manager                  | 1.00         |
| 1123                  | Case Management Specialist     | 2.00         | 1030                 | Staff Assistant                 | 1.00         |
| 1205                  | Accounting Technician 2        | 10.00        | 1303                 | Human Resource Generalist       | 2.00         |
| 1210                  | Accounting Technician 3        | 3.00         | 1307                 | Human Resources Director        | 1.00         |
| 1320                  | Computer App Spec 3            | 1.00         | 1314                 | Labor Relations Manager         | 1.00         |
| 4098                  | Legal Office Assistant 2       | 1.00         | 1316                 | Human Resources Specialist      | 2.00         |
| 4099                  | Legal Secretary                | 1.00         | 1317                 | Computer Application Specialist | 1.00         |
| 4200                  | Judicial Operations Manager    | 1.00         | 1325                 | Employee Development Coord      | <u>1.00</u>  |
| 4202                  | District Court Judicial Assist | 7.00         |                      |                                 | <b>11.00</b> |
| 4203                  | Senior Judicial Assistant      | 1.00         |                      |                                 |              |

Authorized Positions for General Fund as of January 1, 2017

|                  |                                |              |                 |                                |               |
|------------------|--------------------------------|--------------|-----------------|--------------------------------|---------------|
| Law & Justice    |                                |              | 2412            | Park Operations Trades Spec    | 4.00          |
| 1030             | Staff Assistant                | 1.00         | 2414            | Park Oper Maint Worker         | <u>3.00</u>   |
| 4128             | Spo Reg Law & Justice Admin    | <u>1.00</u>  |                 |                                | <b>21.00</b>  |
|                  |                                | <b>2.00</b>  | Pre-Trial       |                                |               |
| Juvenile         |                                |              | 1001            | Office Assistant 4             | 1.00          |
| 1001             | Office Assistant 4             | 7.00         | 1017            | Staff Assistant 1              | 1.00          |
| 1007             | Office Assistant 3             | 6.00         | 4059            | Pretrial Svc Mntl Health Prof  | 2.00          |
| 1012             | Secretary 2                    | 2.00         | 4125            | Pre-Trial Services Manager     | 1.00          |
| 1017             | Staff Assistant 1              | 1.00         | 4127            | Pretrial Service Officer       | <u>11.60</u>  |
| 1210             | Accounting Technician 3        | 1.00         |                 |                                | <b>16.60</b>  |
| 1211             | Accounting Technician 4        | 1.00         | Prosecutor      |                                |               |
| 4001             | Juvenile Corrections Officer   | 20.00        | 1001            | Office Assistant 4             | 1.00          |
| 4309             | Juv Ct Mental Health Profess   | 1.80         | 1030            | Staff Assistant                | 1.00          |
| 4310             | Registered Nurse               | 1.80         | 1031            | Executive Assistant            | 1.00          |
| 4312             | Probation Counselor 1          | 31.00        | 4097            | Legal Office Assistant 1       | 8.00          |
| 4313             | Probation Counselor 2          | 8.00         | 4098            | Legal Office Assistant 2       | 13.00         |
| 4314             | Detention/Probat Div Admin     | 2.00         | 4099            | Legal Secretary                | 17.00         |
| 4316             | Juvenile Court Administrator   | 1.00         | 4101            | Victim/Witness Program Mgr     | 1.00          |
| 4322             | Business Manager               | 1.00         | 4102            | Victim/Witness Program Spec    | 5.80          |
| 4323             | Nurse Manager - Juvenile       | 1.00         | 4107            | Attorney 2                     | 30.60         |
| 4327             | Detention Shift Supervisor     | 5.00         | 4108            | Senior Attorney                | 37.00         |
| 4329             | Juvenile Court Systems Mgr     | 1.00         | 4109            | Chief Deputy Attorney          | 2.00          |
| 4333             | Juvenile Court Unit Supervisor | <u>3.00</u>  | 4115            | Paralegal 2                    | 18.00         |
|                  |                                | <b>94.60</b> | 4116            | Public Records Specialist      | 1.00          |
| Medical Examiner |                                |              | 4117            | Criminal History Specialist    | 1.00          |
| 1001             | Office Assistant 4             | 2.00         | 4121            | Investigator                   | 1.00          |
| 1014             | Office Manager                 | 1.00         | 4122            | Family Law Process Serv/Invest | 1.00          |
| 5001             | Medical Examiner               | 2.00         | 4322            | Business Manager               | 1.00          |
| 5004             | Autopsy Assistant              | 0.50         | 9999            | Prosecutor                     | <u>1.00</u>   |
| 5005             | Chief Autopsy Assistant        | 1.00         |                 |                                | <b>141.40</b> |
| 5006             | Deputy Medical Investigator    | <u>4.00</u>  | Public Defender |                                |               |
|                  |                                | <b>10.50</b> | 1014            | Office Manager                 | 1.00          |
| Parks            |                                |              | 1211            | Accounting Technician 4        | 1.00          |
| 1012             | Secretary 2                    | 1.00         | 4097            | Legal Office Assistant 1       | 2.00          |
| 1210             | Accounting Technician 3        | 1.00         | 4098            | Legal Office Assistant 2       | 4.00          |
| 1234             | Parks, Rec & Golf Finance Mgr  | 1.00         | 4099            | Legal Secretary                | 4.00          |
| 2013             | Park Oper Lead Equip Mechanic  | 1.00         | 4107            | Attorney 2 - Pub Def           | 49.00         |
| 2401             | Assist parks/Rec/Golf Director | 1.00         | 4108            | Senior Attorney - Pub Def      | 14.00         |
| 2404             | Park Planner                   | 1.00         | 4109            | Chief Deputy Attorney          | 1.00          |
| 2405             | Park Operations Manager        | 1.00         | 4113            | Public Defender                | 1.00          |
| 2406             | Parks Operations Supervisor    | 2.00         | 4115            | Paralegal 2                    | 9.00          |
| 2407             | Recreation Program Manager     | 2.00         | 4123            | Criminal Defense Investigator  | 5.00          |
| 2408             | Park, Rec & Golf Director      | 1.00         | 4124            | Investigation Supervisor       | <u>1.00</u>   |
| 2409             | Recreation Coordinator         | 1.00         |                 |                                | <b>92.00</b>  |
| 2410             | Park Ranger                    | 1.00         |                 |                                |               |

Authorized Positions for General Fund as of January 1, 2017

Purchasing

|      |                        |             |
|------|------------------------|-------------|
| 1020 | Mail Center Supervisor | 1.00        |
| 1030 | Staff Assistant        | 1.00        |
| 1219 | Buyer 1                | 1.00        |
| 1222 | Buyer 3                | 3.00        |
| 1223 | Purchasing Director    | 1.00        |
| 1224 | Senior Buyer           | <u>1.00</u> |
|      |                        | <b>8.00</b> |

Sheriff

|      |                                 |               |
|------|---------------------------------|---------------|
| 1003 | Staff Assist - Sheriff Appoint  | 1.00          |
| 1018 | Administ Asst. 1                | 1.00          |
| 1032 | Staff Assistant - Sheriff       | 2.00          |
| 1126 | SOBO-Sr. Acct & Budget Coord    | 1.00          |
| 1211 | Accounting Technician 4         | 2.00          |
| 1239 | SO Bus Oper Dir                 | 1.00          |
| 4009 | Digital Forensic Technician     | 1.00          |
| 4010 | Digital - Forensic Specialist   | 1.00          |
| 4011 | Communications Officer          | 13.00         |
| 4012 | Communications Supervisor       | 5.00          |
| 4013 | Forensic Specialist             | 4.00          |
| 4014 | Forensic Lead Specialist        | 2.00          |
| 4016 | Forensic Technician             | 3.00          |
| 4017 | Forensic Unit Supervisor        | 2.00          |
| 4027 | Deputy Sheriff-Patrol           | 154.00        |
| 4029 | Detective/Corporal              | 41.00         |
| 4031 | Sergeant                        | 26.00         |
| 4033 | Lieutenant                      | 9.00          |
| 4038 | Chief Criminal Deputy           | 2.00          |
| 4043 | Undersheriff                    | 2.00          |
| 4045 | Automotive Technician           | 3.00          |
| 4047 | Fleet Manager                   | 1.00          |
| 4049 | Sheriff Technical Assistant 2   | 10.00         |
| 4053 | Grant/Contract Coordinator      | 1.00          |
| 4055 | Sheriff Technical Assistant 3   | 7.00          |
| 4056 | Sheriff – Registration Coord    | 1.00          |
| 4057 | Sheriff – Instructl Sys Designe | 1.00          |
| 4321 | Sh Office Bus Oper Admn Mgr     | 1.00          |
| 4330 | Sheriff's Crime Info Analyst    | 2.00          |
| 9999 | Sheriff                         | <u>1.00</u>   |
|      |                                 | <b>301.00</b> |

Superior Court

|      |                               |      |
|------|-------------------------------|------|
| 1012 | Secretary 2                   | 4.00 |
| 1016 | Court Staff Assistant         | 2.00 |
| 1029 | Court Staff Assistant, Senior | 2.00 |
| 4119 | Family Court Facilitator      | 2.00 |

|      |                              |              |
|------|------------------------------|--------------|
| 4205 | Judicial Assistant           | 12.00        |
| 4207 | Official Court Reporter      | 12.00        |
| 4210 | Superior Court Commissioner  | 7.00         |
| 4211 | Superior Court Administrator | 1.00         |
| 4212 | Court Coordinator            | 6.00         |
| 4214 | Therapeutic Drug Court Coord | 1.00         |
| 4218 | Asst Superior Court Admin.   | 1.00         |
| 5000 | Superior Court Judge         | <u>12.00</u> |
|      |                              | <b>62.00</b> |

Treasurer

|      |                             |              |
|------|-----------------------------|--------------|
| 1031 | Executive Assistant         | 1.00         |
| 1116 | Tax Collections Supervisor  | 1.00         |
| 1205 | Accounting Technician 2     | 7.00         |
| 1240 | Finance Deputy              | 1.00         |
| 1246 | Senior Finance Manager      | 1.00         |
| 1250 | Chief Deputy Treasurer      | 1.00         |
| 1401 | Treasury Operations Manager | 1.00         |
| 1402 | Tax Collection Specialist   | 6.00         |
| 1406 | Tax Collection Specialist 2 | 4.00         |
| 1407 | Treasury Control Officer    | 7.00         |
| 9999 | Elected ORS                 | <u>1.00</u>  |
|      |                             | <b>31.00</b> |

Total General Fund

**1072.10**

Authorized Positions for Other Funds as of January 1, 2017

911 Communications

|      |                            |              |
|------|----------------------------|--------------|
| 1009 | Secretary 1                | 0.50         |
| 1030 | Staff Assistant            | 1.00         |
| 1211 | Accounting Technician 4    | 1.00         |
| 2126 | Public Records Technician  | 1.00         |
| 4062 | Reg Emerg Com Svc Call Rec | 59.00        |
| 4064 | Reg Emer Comm Svc Supv     | 10.00        |
| 4066 | Reg Emerg Comm Svc Dir     | 1.00         |
| 4068 | Reg Emerg Com Svc Oper Mgr | 1.00         |
|      |                            | <b>74.50</b> |

Auditor O & M

|      |                      |             |
|------|----------------------|-------------|
| 1001 | Office Assistant 4   | 1.00        |
| 1007 | Office Assistant 3   | 2.00        |
| 1100 | Recording Specialist | 2.00        |
|      |                      | <b>5.00</b> |

Building and Planning

|      |                                |              |
|------|--------------------------------|--------------|
| 1117 | Bldg & Plan Mgmt Svc Admin     | 2.00         |
| 2105 | Associate Planner 2            | 4.00         |
| 2107 | Principal Planner              | 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           | 2.00         |
| 3017 | Bldg & Plann Project Coord 1   | 1.00         |
| 3018 | Building Inspector 1           | 2.00         |
| 3019 | Bldg & Plann Project Coord 2   | 2.00         |
| 3020 | Senior Inspector               | 4.00         |
| 3026 | Codes Administrator            | 1.00         |
| 3102 | Bldg & Plann Plans Examiner 2  | 1.00         |
| 3103 | Bldg & Plann Plans Examiner 3  | 1.00         |
|      |                                | <b>35.00</b> |

Community Services

|      |                             |      |
|------|-----------------------------|------|
| 1012 | Secretary 2                 | 8.00 |
| 1014 | Office Manager              | 1.00 |
| 1022 | Office Supervisor           | 1.00 |
| 1025 | Program Specialist          | 2.00 |
| 1124 | Senior Accountant           | 3.00 |
| 1212 | Fiscal Grant Specialist     | 2.00 |
| 1215 | Accountant                  | 5.00 |
| 1237 | Fiscal Operations Mgr-CSHCD | 1.00 |
| 1318 | Computer App Spec 2         | 1.00 |
| 1620 | CSHCD Data Info Analyst     | 6.00 |

|      |                                |              |
|------|--------------------------------|--------------|
| 1622 | CSHCD Sr. Data Info Analyst    | 2.00         |
| 2116 | Community Devel Spec 2         | 2.60         |
| 2117 | Community Devel Spec 3         | 2.00         |
| 2122 | Communications Manager         | 1.00         |
| 3203 | Program Planner/Evaluator      | 5.00         |
| 3205 | Human Services Coordinator     | 1.00         |
| 3206 | Human Services Program Mgr     | 2.00         |
| 3207 | Integrated Care Coordinator    | 6.00         |
| 3208 | Director                       | 1.00         |
| 3210 | Assist Dir of Comm Svc/Develop | 1.00         |
| 3211 | Living Skills Service Provider | 13.00        |
| 3212 | Quality and Data Systems Mgr   | 1.00         |
| 3213 | Facilities Maintenance Mgr     | 1.00         |
| 3214 | Data Quality Assur Analyst 2   | 2.00         |
| 3215 | Data Quality Assur Analyst 1   | 2.00         |
| 3216 | CSHCD Data Sys Supervisor      | 2.00         |
| 3217 | Integ Behavior HealthCare Mgr  | 1.00         |
| 3218 | Int Behv Healthcare Proj Coord | 2.00         |
| 3220 | Peer Support Specialist        | 2.00         |
| 4401 | Department Aide 1              | 0.60         |
|      |                                | <b>80.20</b> |

County Roads

|      |                               |      |
|------|-------------------------------|------|
| 1002 | Staff Assistant 2             | 1.00 |
| 1007 | Office Technician 1           | 3.00 |
| 1012 | Admin. Specialist 2           | 8.00 |
| 1232 | Administrative Services Tech  | 2.00 |
| 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 | Computer Applications Asst    | 2.00 |
| 2130 | Trans Demand Mgmt Manager     | 1.00 |
| 2135 | Commute Trip Reduction Coord. | 2.00 |
| 2207 | Road Maint Foreman            | 4.00 |
| 2208 | Road Maint Supervisor 1       | 2.00 |
| 2209 | Seasonal Foreman              | 6.00 |
| 2210 | Road Maint Supervisor 2       | 1.00 |
| 2211 | Training Foreman              | 1.00 |
| 2215 | Road District Manager         | 4.00 |
| 2219 | Material/Resource Manager     | 1.00 |
| 2222 | Operations & Maint Super      | 1.00 |
| 2224 | Road Maint Administrator      | 1.00 |
| 2226 | Road Maint Assist Superint    | 1.00 |
| 2242 | Traffic Sign Tech 1           | 4.00 |

Authorized Positions for Other Funds as of January 1, 2017

|                    |                               |               |                     |                                |               |
|--------------------|-------------------------------|---------------|---------------------|--------------------------------|---------------|
| 2251               | Road Maintenance Specialist 1 | 7.00          |                     |                                |               |
| 2257               | Bridge Carpenter 1            | 3.00          |                     |                                |               |
| 2261               | Road Maintenance Specialist 2 | 37.00         | 4017                | Detention - Cook               | 13.00         |
| 2262               | Bridge Carpenter 2            | 3.00          | 4019                | Detention Svcs Food Manager    | 2.00          |
| 2265               | Traffic Sign Tech 2           | 3.00          | 4048                | Detention - RN                 | 22.00         |
| 2271               | Road Maintenance Specialist 3 | 46.00         | 4050                | Detention - Nurse Manager      | 1.00          |
| 2274               | Traffic Sign Tech 3           | 2.00          | 4052                | Jail Office Supervisor         | 2.00          |
| 2283               | Chief Traffic Sign Technician | 1.00          | 4058                | Det Svcs Lic Practical Nurse   | 4.00          |
| 2284               | Bridge Carpenter 3            | 1.00          | 4060                | Mental Health Professional     | 5.00          |
| 2287               | Traffic Sign Technician 4     | 1.00          | 4061                | Detention-Mental Health Mgr    | 1.00          |
| 2303               | Engineering Technician 1      | 11.00         | 4070                | Diversion Case Manager         | 2.00          |
| 2305               | Engineering Technician 2      | 9.00          | 4072                | Detention - Director           | 1.00          |
| 2307               | Engineering Technician 3      | 12.00         | 4074                | Detention - Assistant Director | 1.00          |
| 2309               | Senior Technician             | 4.00          | 4076                | Detention - Tech Assistant     | 27.00         |
| 2310               | Land Development Coord        | 1.00          | 4078                | Detention - Sr Tech Assistant  | 6.00          |
| 2311               | Traffic Signal Technician 2   | 2.00          | 4304                | Detention - Case Manager       | 2.00          |
| 2312               | Traffic Signal Technician 3   | 2.00          | 4315                | Teacher - Geiger Corr Ctr      | 1.00          |
| 2313               | Chief Traffic Signal Tech     | 1.00          | 4331                | Detention-Administrative Mgr   | 1.00          |
| 2317               | Engineering Real Est Svc Mgr  | 1.00          |                     |                                | <b>340.00</b> |
| 2326               | Public Works Project Manager  | 1.00          | E R & R             |                                |               |
| 2329               | Engineering Office Admin      | 1.00          | 2212                | Equip Maint Supervisor 1       | 2.00          |
| 2330               | Land Surveyor                 | 1.00          | 2214                | Equip Maint Supervisor 2       | 1.00          |
| 2331               | Engineer 1                    | 3.00          | 2235                | Shop Clerk                     | 1.00          |
| 2332               | Engineer 2                    | 3.00          | 2252                | Parts Assistant/Pickup Driver  | 1.00          |
| 2335               | Engineer 3                    | 6.00          | 2275                | Parts Issuer                   | 3.00          |
| 2337               | Engineer 4                    | 6.00          | 2285                | Shop Wrkr-Truck & Equip Mech   | 14.00         |
| 2341               | County Engineer               | 1.00          | 2286                | Parts Lead Worker              | 1.00          |
| 2342               | Dpty PW Dir/Ast Cnty Eng (E5) | 1.00          | 2290                | Shop Wrkr-Lt Truck & Car Mech  | 1.00          |
| 3015               | Engineering Permit Technician | 1.00          | 2291                | Shop Wrkr - Motor Pool - ER&R  | 1.00          |
|                    |                               | <b>222.00</b> | 2292                | Shop Worker - Tire Person      | 1.00          |
|                    |                               |               | 2293                | Shop Worker - Welder           | 2.00          |
|                    |                               |               |                     |                                | <b>28.00</b>  |
| Detention Services |                               |               | Golf                |                                |               |
| 1004               | Staff Assistant 3             | 1.00          | 2005                | Maintenance Worker 1           | 1.00          |
| 1032               | Detention - Staff Assistant   | 1.00          | 2008                | Trades Specialist 2            | 1.00          |
| 1124               | Senior Accountant             | 1.00          | 2013                | Park Oper Lead Equip Mechanic  | 2.00          |
| 1211               | Detention - Accounting Tech 4 | 2.00          | 2021                | Asst Golf Course Superintendnt | 3.00          |
| 1243               | Sh Office Bus Oper Fin Mgr    | 1.00          | 2023                | Golf Superintendent            | 3.00          |
| 2008               | Detention - Trades Spec 2     | 1.00          | 2025                | Golf Course Maint Specialist   | 1.00          |
| 2009               | Detention-Bldg Maint Spec     | 1.00          |                     |                                | <b>11.00</b>  |
| 2011               | Detention - Shop Worker       | 2.00          | Information Systems |                                |               |
| 4003               | Detention-Corrections Officer | 215.00        | 1030                | Staff Assistant 1              | 1.00          |
| 4005               | Detention - Sergeant          | 22.00         | 1601                | Information Systems Director   | 1.00          |
| 4007               | Detention - Lieutenant        | 2.00          | 1602                | Info Systems Assist Director   | 1.00          |
|                    |                               |               | 1607                | Customer Services Coordinator  | 1.00          |
|                    |                               |               | 1609                | Telecommunication Specialist   | 1.00          |
|                    |                               |               | 1612                | Telecom Specialist, Sr.        | 1.00          |

## Authorized Positions for Other Funds as of January 1, 2017

|                             |                                |              |      |                                 |              |
|-----------------------------|--------------------------------|--------------|------|---------------------------------|--------------|
| 1614                        | IT Project Manager             | 1.00         |      |                                 |              |
| 1619                        | Systems Analyst                | 7.00         |      |                                 |              |
| 1621                        | IT Analyst Programmer 3        | 11.00        |      |                                 |              |
| 1625                        | IT Analyst Programmer 1        | 2.00         | 1002 | Staff Assistant 2               | 1.00         |
| 1627                        | IT Analyst Programmer 2        | 5.00         | 1306 | Loss Control Specialist         | 3.00         |
| 1628                        | IT System Manager              | 3.00         | 1311 | Director - Risk Management      | 1.00         |
| 1629                        | Programming Services Manager   | 2.00         | 1327 | Campus Security Coordinator     | 1.00         |
| 1641                        | Sr Systems Administrator       | 4.00         | 1328 | Workers Comp Claim Adjudicat    | 2.00         |
| 1642                        | IT System Specialist           | 6.00         | 1330 | Liability Claims Adjuster       | 1.00         |
| 1644                        | Systems Administrator          | 4.00         | 1335 | Claims Technician               | 1.00         |
| 1645                        | Database Administrator         | 1.00         |      |                                 | <b>10.00</b> |
| 1652                        | GIS Senior Analyst             | 2.00         |      |                                 |              |
| 1654                        | GIS Database Administrator     | 1.00         |      |                                 |              |
| 1658                        | GIS Technician 1               | 1.00         | 1009 | Secretary 1                     | 1.00         |
|                             |                                | <b>56.00</b> | 1012 | Secretary 2                     | 1.00         |
| Interstate Fair             |                                |              | 1014 | Office Manager                  | 1.00         |
| 1012                        | Secretary 2                    | 1.00         | 1205 | Accounting Technician 2         | 1.00         |
| 1014                        | Office Manager                 | 1.00         | 2905 | Shelter Technician, Senior      | 1.00         |
| 1211                        | Accounting Technician 4        | 1.00         | 2906 | Shelter Operations Manager      | 1.00         |
| 2005                        | Maintenance Worker 1           | 1.00         | 2907 | Shelter Technician              | 7.00         |
| 2006                        | Maintenance Worker 2           | 4.00         | 2910 | Animal Protection Officer       | 10.00        |
| 2010                        | Trades Supervisor              | 1.00         | 2915 | Animal Services Rep             | 9.00         |
| 3304                        | Marketing/Sales Manager        | 1.00         | 2917 | Volunteer Coord - SCRAPS        | 1.00         |
| 3305                        | Fair & Expo Center Director    | 1.00         | 2918 | Development Coordinator         | 1.00         |
| 3306                        | Facilities Manager             | 1.00         | 2919 | Animal Protection Ops Mgr       | 1.00         |
| 3307                        | Fair Coordinator               | 1.00         | 2920 | Animal Protection Director      | 1.00         |
| 3308                        | Event Production Coordinator   | 1.00         |      |                                 | <b>36.00</b> |
| 3309                        | Event Maintenance Coordinator  | 1.00         |      |                                 |              |
|                             |                                | <b>15.00</b> |      |                                 |              |
| Probation                   |                                |              | 1002 | Staff Assistant 2               | 2.00         |
|                             |                                |              | 1004 | Staff Assistant 3               | 1.00         |
| 1001                        | Office Assistant 4             | 3.00         | 1007 | Office Technician 1             | 2.00         |
| 4097                        | Legal Office Assistant 1       | 1.00         | 1012 | Admin. Specialist 2             | 6.00         |
| 4216                        | Dist Ct Prob/DUI Court Mgr     | 1.00         | 1025 | Program Specialist              | 1.00         |
| 4305                        | Probation Officer 1            | 7.00         | 1258 | Util Billing Admin Svcs Mgr     | 1.00         |
| 4307                        | Probation Officer 2            | 4.00         | 1656 | GIS Specialist                  | 3.00         |
| 4336                        | Probation Services Specialist  | 1.00         | 2100 | Utilities Account Analyst       | 1.00         |
|                             |                                | <b>17.00</b> | 2124 | Water Resources Specialist      | 3.00         |
| Public Works Administration |                                |              | 2131 | Public Wrks Info & Outreach Mgr | 1.00         |
|                             |                                |              | 2305 | Engineering Technician 2        | 7.00         |
| 1211                        | Accounting Technician 4        | 2.00         | 2307 | Engineering Technician 3        | 5.00         |
| 1241                        | Finance Manager - Public Works | 1.00         | 2310 | Land Development Coord          | 1.00         |
| 1254                        | Managerial Accountant          | 1.00         | 2315 | Public Works Sr Project Mgr     | 1.00         |
| 1256                        | Managerial Senior Accountant   | 1.00         | 2316 | Land Use Info Sys Coordinator   | 1.00         |
|                             |                                | <b>5.00</b>  | 2319 | Water Programs Manager          | 1.00         |
|                             |                                |              | 2321 | Wastewtr Collect Sys Spec 3     | 9.00         |
|                             |                                |              | 2323 | Wastewater Collect Sys Supv     | 2.00         |
|                             |                                |              | 2324 | Wastewtr Collect Sys Spec 1     | 1.00         |
|                             |                                |              | 2325 | Wastewtr Collect Sys Spec 2     | 6.00         |

Authorized Positions for Other Funds as of January 1, 2017

|      |                              |              |
|------|------------------------------|--------------|
| 2326 | Public Works Project Manager | 2.00         |
| 2328 | Wastewater Oper Sec Mgr      | 1.00         |
| 2331 | Engineer 1                   | 1.00         |
| 2332 | Engineer 2                   | 3.00         |
| 2333 | Water Resources Manager      | 1.00         |
| 2334 | Regional Solid Waste Manager | 1.00         |
| 2335 | Engineer 3                   | 2.00         |
| 2339 | Utilities Director           | 1.00         |
| 2340 | Water Reclamation Manager    | 1.00         |
| 2347 | Customer Accounting Spec 2   | 6.00         |
| 2348 | Customer Accounting Spec 3   | <u>2.70</u>  |
|      |                              | <b>76.70</b> |

Veteran Services

|      |                           |             |
|------|---------------------------|-------------|
| 1001 | Office Assistant 4        | 1.00        |
| 1002 | Staff Assistant 2         | 1.00        |
| 3403 | Veteran Services Officer  | 2.50        |
| 3405 | Veteran Services Director | <u>1.00</u> |
|      |                           | <b>5.50</b> |

|                          |                |
|--------------------------|----------------|
| <b>Other Funds Total</b> | <b>1016.90</b> |
|--------------------------|----------------|

|                        |                |
|------------------------|----------------|
| <b>All Funds Total</b> | <b>2089.00</b> |
|------------------------|----------------|



**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.)

**FTE (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)