



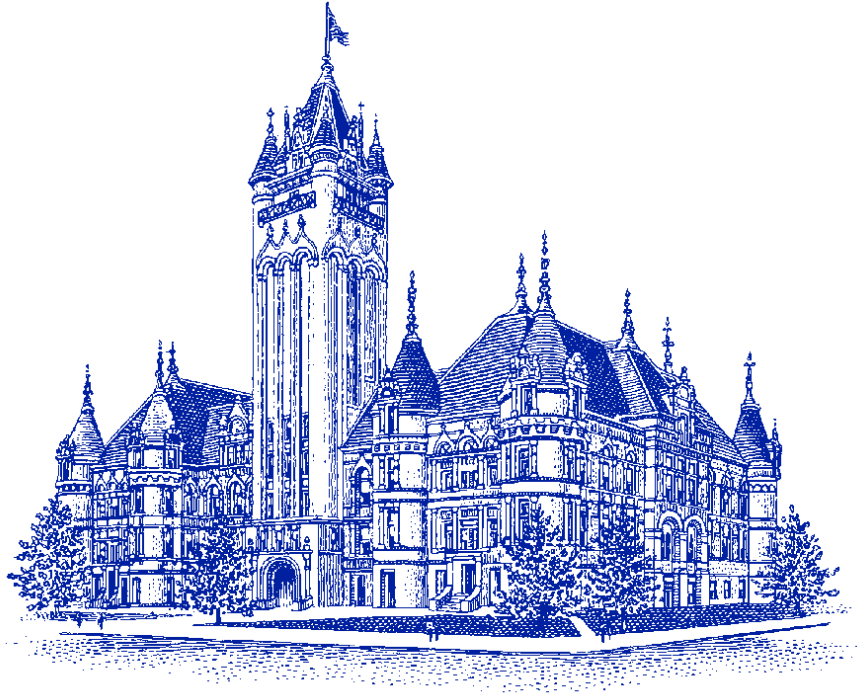
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SPOKANE COUNTY



SPOKANE COUNTY

2013 ANNUAL BUDGET

January 1, 2013-December 31, 2013

COUNTY INFORMATION

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COUNTY BUDGET

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GLOSSARY

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

POSITION TITLE**DEPARTMENT HEAD**

Chief Executive Officer

Marshall R. Farnell

Department

911 Communications

Lorlee Mizell

Board of Equalization

Linda Kovick

Budget & Administrative Services

Bob Wrigley

Buildings

Randy Vissia

Civil Service

Nancy Paladino

Communications

Bob Lincoln

Community Development/Services

Christine Barada

Cooperative Extension

Dori Babcock

County Road

Bob Brueggeman

Counsel for the Defense

Thomas Krzyminski

Detention Services

John McGrath

District Court

Denis Desmarais

Emergency Management

Thomas Mattern

Facilities

Ron Oscarson

Hearing Examiner

Michael Dempsey

Human Resources

Cathy Malzahn

Information Systems

William Fiedler

Interstate Fair

Richard Hartzell

Juvenile

Bonnie Bush

Medical Examiner

Sally Aiken, MD

Parks & Recreation

Doug Chase

Pre-Trial Services

Cheryl Tofsrud

Public Defender

John Rodgers

Purchasing

Bela Kovacs

Risk Management

Steve Bartel

SCRAPS

Nancy Hill

Superior Court

Ron Miles

Utilities

Bruce Rawls

Veteran Services

Chuck Elmore

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

DEBT SERVICE FUND

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

CONSTRUCTION FUNDS

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

ENTERPRISE FUND

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

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

	Beginning Fund Balance	Annual Revenue	Annual Portion of Continuing Appropriation	Annual Expenditure	Annual Portion of Continuing Appropriation	Ending Fund Balance
General Fund						
General Fund	12,435,221	140,892,270	6,581,085	140,470,853	6,581,085	12,856,638
Special Revenue Funds						
911 Communication	9,029,856	7,154,946	55,957	7,284,271	55,957	8,900,531
Auditor's O & M	266,595	442,143	-	507,623	-	201,115
Clerk LFO	490,585	286,847	-	442,400	-	335,032
Community Development	-	-	7,743,965	-	7,743,965	-
Commute Trip Reduction	285,022	226,598	-	227,794	-	283,826
Conservation Future M&O	-	-	238,587	-	238,587	-
Conservation Futures	2,218,438	1,780,063	135,236	3,317,246	135,236	681,255
County Road	4,363,164	40,386,736	-	41,119,733	-	3,630,167
Development Disability	-	-	6,691,567	-	6,691,567	-
Dispute Resolution	-	105,000	-	105,000	-	-
District Court Probation	1,281,418	1,480,652	285,478	1,396,307	285,478	1,365,763
DV Advocacy	26,206	13,975	-	37,981	-	2,200
Historical Preservation	70,000	105,700	-	137,953	-	37,747
Homelessness Prevention	3,438,357	1,327,099	1,487,488	4,314,522	1,487,488	450,934
Hotel/Motel Tax	31,438	134,669	-	157,412	-	8,695
Housing Trust Fund	438,000	562,000	626,130	800,000	626,130	200,000
Indigent Defense & Termination	100,000	880,385	-	956,312	-	24,073
Indigent Defense Improvement	-	472,693	-	472,693	-	-
Interoperable Communications	17,986,230	7,733,180	-	25,719,410	-	-
Liberty Lake TIF	-	668,466	-	668,466	-	-
LIFT-Liberty Lake	1,400,000	505,000	-	1,200,000	-	705,000
Mental Health	-	-	91,663,617	-	91,663,617	-
Property Tax Refund Interest	50,000	-	-	50,000	-	-
Real Estate Excise Tax	38,292	1,112,500	-	1,118,675	-	32,117
Real Estate Excise Tax #2	250,915	1,113,000	-	1,256,164	-	107,751
Recreation	93,657	412,300	-	403,747	-	102,210
Retail Car Rental Tax	111,220	400,868	-	493,372	-	18,716
Rid Administrative	57,000	18,500	-	37,273	-	38,227
RSN	802,187	585,950	-	1,359,750	-	28,387
Substance Abuse	-	-	10,662,777	-	10,662,777	-
Tourism Promotion Area	150,000	2,400,000	-	2,500,000	-	50,000
Treasurer REET Tech	289,000	2,100	-	230,853	-	60,247
Trial Court Improvement	602,825	195,720	-	329,972	-	468,573
Veterans Services	456,360	1,229,077	-	1,216,915	-	468,522
Victim/Witness Program	43,421	307,926	-	325,434	-	25,913
West Quadrant	-	30,000	-	30,000	-	-
Debt Service Funds						
Debt Svs for Projects Financed	-	4,038,621	-	4,038,621	-	-
Tax Increment Financing	-	40,230	-	40,230	-	-
Tax Increment Financing #3	-	218,860	-	218,860	-	-
Construction Funds						
Capital Proj Financed by Bonds	-	-	1,730,661	-	1,730,661	-
Capital Projects	-	-	240,264	-	240,264	-
Park Capital Improvements	-	-	97,805	-	97,805	-
Resource Conservation Impvts	-	-	301,696	-	301,696	-
TIF Dist No 3-Medical Lake Con	225,000	-	-	225,000	-	-
Enterprise Funds						
Aquifer Protection Area	6,044,190	2,137,500	-	2,337,868	-	5,843,822
Building And Planning	1,379,509	3,326,531	-	3,799,827	-	906,213
General Facilities Charge	21,250,449	4,650,000	-	2,656,790	-	23,243,659
Golf Course	507,568	2,723,197	-	2,820,100	-	410,665
Interstate Fair	516,000	4,885,796	35,000	5,174,066	35,000	227,730
Landfill Closure	9,520,492	177,580	-	1,207,054	-	8,491,018
Regional Water Rec	2,052,882	18,379,505	-	17,011,292	-	3,421,095
Sewer Bond Reserves	13,012,882	140,000	-	-	-	13,152,882
Sewer Construction	8,092,507	6,326,000	-	3,464,645	-	10,953,862
Sewer Operations	35,138,476	24,357,159	-	30,305,775	-	29,189,860
Stormwater Utility	9,676,776	1,617,957	-	5,788,282	-	5,506,451
Wastewater Treatment Plant	13,889,678	12,023,000	-	15,180,657	-	10,732,021
Internal Service Funds						
Dental	1,551,823	2,230,909	-	2,512,386	-	1,270,346

Detention Services	-	35,733,118	379,450	35,733,118	379,450	-
ER & R	2,507,648	9,174,760	-	10,110,100	-	1,572,308
Information Systems	2,825,918	7,520,778	-	8,291,908	-	2,054,788
Liability	8,411,961	5,656,241	-	6,067,249	-	8,000,953
Medical	7,370,737	13,057,665	-	13,854,445	-	6,573,957
Public Works Finance	174,399	422,131	-	420,943	-	175,587
Unemployment	1,165,304	67,092	-	666,431	-	565,965
Worker's Comp	2,987,057	2,394,070	-	3,005,113	-	2,376,014
Fiduciary Funds						
Newman Lake Flood Control	87,601	224,255	-	263,862	-	47,994
Less Interfund Transfers		(75,050,927)		(75,050,927)		
	<u>205,194,264</u>	<u>299,438,391</u>	<u>128,956,763</u>	<u>338,831,826</u>	<u>128,956,763</u>	<u>165,800,829</u>

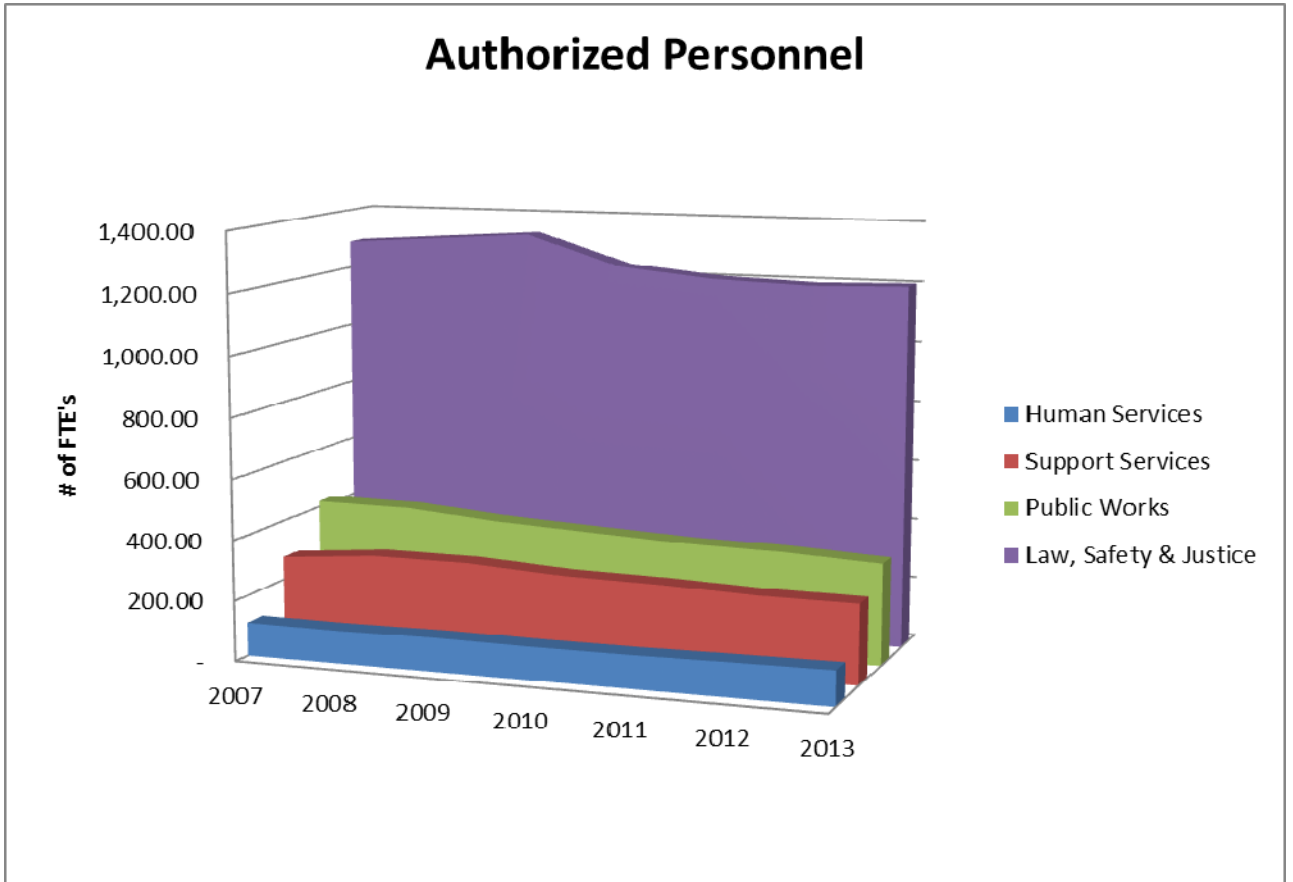
	Annual Revenue	Annual Portion of Continuing Appropriation	Annual Expenditure	Annual Portion of Continuing Appropriation
Law, Safety and Justice				
Civil Service	5,250	-	200,461	-
Clerk	2,162,346	49,508	2,517,938	49,508
Communications	460,876	-	551,481	-
Confinement	-	-	24,081,361	-
Counsel For Def.	-	-	980,586	-
Courthouse Security	-	-	896,950	-
District Court	4,688,076	85,750	4,360,865	85,750
Emergency Mgmt	272,000	1,201,668	397,292	1,201,668
Juvenile	167,915	1,685,905	5,886,955	1,685,905
Medical Examiner	414,400	-	1,321,922	-
Pre-Trial Services	121,329	-	598,481	-
Probation	-	-	334,833	-
Prosecutor	3,421,169	347,881	11,411,168	347,881
Public Defender	899,213	66,158	6,930,131	66,158
SCOPE	-	-	247,913	-
SCRAPS	1,183,496	63,902	1,377,011	63,902
Sheriff	20,411,955	1,173,864	34,408,628	1,173,864
Superior Court	785,700	508,336	5,790,198	508,336
	<u>34,993,725</u>	<u>5,182,972</u>	<u>102,294,174</u>	<u>5,182,972</u>
Administration and Support				
Administrative Svcs	18,568,308	420,144	1,855,063	420,144
Property Tax	44,764,405	-	-	-
Sales Tax	33,774,372	-	-	-
Assessor	7,100	-	3,223,779	-
Auditor	4,677,975	-	3,972,037	-
Ballpark	95,145	-	95,145	-
Board of Equal.	-	-	204,129	-
Budget Office	-	-	595,149	-
Central Services	440,000	200,018	459,850	200,018
Commissioners	700	-	868,304	-
Coop Extension	138,797	-	502,232	-
Data Processing	-	-	4,964,235	-
Debt Service	1,823,085	-	2,570,498	-
Facilities	169,127	-	4,994,255	-
Geiger Spur	-	528,000	10,000	528,000
Health District	-	-	2,753,801	-
Hearing Examiner	12,800	-	172,355	-
Human Resources	161,170	-	803,297	-
Labor Relations	-	-	205,710	-
Liability Insurance	-	-	3,048,921	-
Long Range Plan.	-	-	1,037,887	-
Outside Agencies	-	-	634,440	-
Parks	430,563	249,951	1,737,763	249,951
Purchasing	426,150	-	1,057,709	-
Resource Conserv.	-	-	349,696	-
State Examiners	-	-	275,000	-
Treasurer	408,848	-	1,785,424	-
	<u>105,898,545</u>	<u>1,398,113</u>	<u>38,176,679</u>	<u>1,398,113</u>
Fund Balance	12,435,221	-	12,856,638	-
	<u>153,327,491</u>	<u>6,581,085</u>	<u>153,327,491</u>	<u>6,581,085</u>

<u>Department</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Civil Service	2.75	3	3	3	3	3	3
Clerk	55	55	55	49	51	51	51
Communications	7	8	8	9	9	9	9
Counsel for the Defense	11	11	11	10	10	10	10
Courthouse Security	1	1	1	1	1	1	1.8
District Court	80.5	82.5	73.4	62.4	62.4	61	61
Emergency Management	8	6	8	8	9	8	8
Jail	222	224	230.5	-	-	-	-
Juvenile	102.5	109.1	108.6	97.3	99.3	92.3	94.5
Medical Examiner	10	10	10	9.5	9.5	9.5	9.5
Pre-Trial Services	7.05	7.5	7.5	7.5	7.5	7.5	8
Probation	21	-	-	-	-	-	-
Prosecuting Attorney	137.05	138.05	135.65	121.8	133.6	135.8	135
Public Defender	87	89	90	88	85	84	84
SCRAPS	17	17	16	16	16	17	16
Sheriff	298	303	307	297	287	284	282
Superior Court	59	59	61	61	60.6	60.80	61
Total Law, Safety & Justice	1,125.85	1,124.15	1,125.65	840.5	843.9	833.9	833.8
Administrative Services	5	6	7	8	8	7	7
Assessor	55	55	55	48	45	44	44
Auditor	50	50.5	48.5	45.8	44.8	40.8	39.8
Board of Equalization	2	2	3	3	3	3	3
Boundary Review	2.6	2.6	2.4	2.4	2.4	2.4	-
Central Services	-	-	-	-	4	6	5
Commissioners	8	9	9	9.6	9.6	9.6	9.6
Cooperative Extension	5.6	4.6	4	3	3	3	3.6
Economic Development	2	2	1	-	-	-	-
Facilities Maintenance	27	27	27	25.1	25.1	24.1	25.2
Hearing Examiner	2	2	2	1.8	1.8	1.8	1.8
Human Resources	12	12.8	12.8	10.8	10	9.5	9.5
Parks & Recreation	18	18	20	19	19	19	18
Purchasing	9.6	9.6	10.5	10	11	9	9
Treasurer	29	29	28	26.5	25.3	24.5	25
Total Support Services	227.8	229.1	229.2	213	212	203.7	200.5
General Fund Total	1,353.65	1,353.25	1,354.85	1,053.5	1,055.9	1,037.6	1,034.3

* Full Time Equivalents

<u>Fund</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
911 Communications	43.6	43.60	58.6	58.6	60.6	60	68
Auditor's O & M	5	5	5	6	6	6	6
Buildings	58	58	39	34	32	32	32
Community Development	7	7	-	-	-	-	-
Community Services	43.6	43.6	53.6	54.2	55.2	59.8	62.2
County Road	264.6	258.6	248.6	239.6	231.4	221.4	204.4
Detention Services	-	-	-	332	300	300	300
Equipment Rental	30	30	30	30	28	28	28
Geiger Corrections	118	141	146	-	-	-	-
Golf Course Operations	12	12	12	11	11	11	11
Information Systems	56	58	58	53	54	50	51
Interstate Fair	18.5	18.5	18.5	17.5	17	15	15
Probation	-	21	20	20	18	19	19
Public Works Administration	4	4	3	1	-	4	4
Risk Management	13.6	13.6	13.6	12.8	9	9	9
Utilities	62.7	65.7	69.7	69.7	67.7	67.7	69.7
Veteran Services	4	4	4	4	4	4.8	5
Victim-Witness	3.55	3.55	3.55	4.2	-	-	-
<i>Other Funds Total</i>	<u>744.15</u>	<u>787.15</u>	<u>783.15</u>	<u>947.6</u>	<u>893.9</u>	<u>887.7</u>	<u>884.3</u>
<i>Grand Total All Funds</i>	<u>2,097.8</u>	<u>2,140.4</u>	<u>2,138</u>	<u>2,001.1</u>	<u>1,949.8</u>	<u>1,925.3</u>	<u>1,918.6</u>

* Full Time Equivalents



<u>FTE's *</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Human Services	111	109	112	109	109	113	115
Support Services	277	303	302	283	277	266	264
Public Works	419	416	390	374	359	353	337
Law, Safety & Justice	1291	1312	1334	1235	1205	1193	1202
Total	2,098	2,140	2,138	2,001	1,950	1,925	1,918

<u>FTE's (by %)</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Human Services	5%	5%	5%	5%	6%	6%	6%
Support Services	13%	14%	14%	14%	14%	14%	14%
Public Works	20%	20%	18%	19%	18%	18%	18%
Law, Safety & Justice	62%	61%	63%	62%	62%	62%	62%

*numbers have been rounded

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

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

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General Fund Budget Detail

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

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

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

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	12,828,612	12,435,221
Charges for Goods/Services	100	0
Intergovernmental Revenue	5,693,598	6,731,508
Licenses & Fees	940,000	940,000
Miscellaneous Revenue	5,251,700	6,726,800
Taxes	82,080,509	82,708,777
Total Department Revenue:	106,794,519	109,542,306
Expenses		
Fund Balance	12,700,990	12,856,638
Unclassified	532,860	790,163
Salary & Wages	582,571	781,397
Employee Benefits	168,017	164,541
Supplies & Services	1,075,355	1,166,807
Governmental Transfer/Services	1,278,916	1,983,869
Debt Services	15,000	15,000
Interfund Services	66,602	66,960
Total Department Expenses:	16,420,311	17,825,375

Program Budgets:

Revenues	2012	2013
General	106,494,519	108,503,455
Grants-Fiscal Year	300,000	300,000
ITA Civil Commitment	0	738,851
Total Department Revenue:	106,794,519	109,542,306
Expenses		
Budget	560,964	595,149
General	15,352,260	16,724,516
Grants-Fiscal Year	300,000	300,000
Labor Relations	207,087	205,710
Total Department Expense:	16,420,311	17,825,375

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	17,600	7,100
Total Department Revenue:	17,600	7,100
Expenses		
Salary & Wages	2,149,249	2,098,208
Employee Benefits	971,972	979,414
Supplies & Services	138,856	137,950
Interfund Services	30,014	8,207
Total Department Expenses:	3,290,091	3,223,779

Program Budgets:

Revenues	2012	2013
Administration	17,600	7,100
Total Department Revenue:	17,600	7,100
Expenses		
Administration	3,290,091	3,223,779
Total Department Expense:	3,290,091	3,223,779

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

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	4,241,807	4,656,075
Licenses & Fees	21,050	21,050
Miscellaneous Revenue	850	850
Total Department Revenue:	4,263,707	4,677,975
Expenses		
Salary & Wages	2,253,971	2,099,646
Employee Benefits	719,856	739,280
Supplies & Services	1,307,330	1,009,330
Capital	0	12,000
Interfund Services	113,260	111,781
Total Department Expenses:	4,394,417	3,972,037

Program Budgets:

Revenues	2012	2013
Auto License	2,412,550	2,450,050
Elections	1,091,207	1,306,025
Financial Services	2,000	2,000
Recording	757,950	919,900
Total Department Revenue:	4,263,707	4,677,975
Expenses		
Administration	180,970	180,225
Auto License	577,779	586,893
Elections	1,951,054	1,573,078
Financial Services	1,306,635	1,252,866
Recording	377,979	378,975
Total Department Expense:	4,394,417	3,972,037

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

Adopted Budget:

Revenues	2012	2013
Miscellaneous Revenue	21,678	17,000
Other Financing Sources	73,467	78,145
Total Department Revenue:	95,145	95,145
Expenses		
Supplies & Services	91,267	91,267
Governmental Transfer/Services	3,878	3,878
Total Department Expenses:	95,145	95,145

Program Budgets:

Revenues	2012	2013
General	95,145	95,145
Total Department Revenue:	95,145	95,145
Expenses		
General	95,145	95,145
Total Department Expense:	95,145	95,145

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

Adopted Budget:

Expenses	2012	2013
Salary & Wages	130,454	129,490
Employee Benefits	51,652	44,867
Supplies & Services	28,890	28,376
Interfund Services	4,218	1,396
Total Department Expenses:	215,214	204,129

Program Budgets:

Expenses	2012	2013
General	215,214	204,129
Total Department Expense:	215,214	204,129

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

Adopted Budget:

Expenses	2012	2013
Salary & Wages	35,970	0
Employee Benefits	7,221	0
Supplies & Services	1,200	0
Total Department Expenses:	44,391	0

Program Budgets:

Expenses	2012	2013
General	44,391	0
Total Department Expense:	44,391	0

*The Boundary Review Board was eliminated by resolution as of January 1, 2012.

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	50,000	35,000
Intergovernmental Revenue	125,000	130,000
Miscellaneous Revenue	0	275,000
Total Department Revenue:	175,000	440,000
Expenses		
Salary & Wages	347,671	350,226
Employee Benefits	106,535	102,656
Supplies & Services	8,000	6,846
Interfund Services	1,982	122
Total Department Expenses:	464,188	459,850

Program Budgets:

Revenues	2012	2013
Admin	0	135,000
Admin Svs - Indirect	0	150,000
Billable	50,000	0
Family Law	125,000	130,000
Prosecutor Indirect	0	25,000
Total Department Revenue:	175,000	440,000
Expenses		
Admin	464,188	459,850
Total Department Expense:	464,188	459,850

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	3,300	5,250
Total Department Revenue:	3,300	5,250
Expenses		
Salary & Wages	132,326	133,790
Employee Benefits	56,761	63,298
Supplies & Services	3,420	3,135
Interfund Services	244	238
Total Department Expenses:	192,751	200,461

Program Budgets:

Revenues	2012	2013
General	3,300	5,250
Total Department Revenue:	3,300	5,250
Expenses		
General	192,751	200,461
Total Department Expense:	192,751	200,461

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	1,203,124	1,335,625
Fines & Forfeits	562,557	512,029
Intergovernmental Revenue	310,000	178,560
Miscellaneous Revenue	106,316	135,071
Non Revenues	533	1,061
Other Financing Sources	157,329	0
Total Department Revenue:	2,339,859	2,162,346
Expenses		
Salary & Wages	1,734,850	1,690,123
Employee Benefits	735,226	708,215
Supplies & Services	103,788	104,488
Interfund Services	25,326	15,112
Total Department Expenses:	2,599,190	2,517,938

Program Budgets:

Revenues	2012	2013
Administration	1,872,530	1,983,786
Child Support	270,000	153,600
Child Support	40,000	24,960
Civil Commitment	157,329	0
Total Department Revenue:	2,339,859	2,162,346
Expenses		
Administration	2,290,992	2,226,038
Civil Commitment	44,638	0
Division	205,128	201,027
ECR	58,432	28,820
ITA Civil Commitment	0	62,053
Total Department Expense:	2,599,190	2,517,938

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	150	200
Miscellaneous Revenue	900	500
Total Department Revenue:	1,050	700

Expenses	2012	2013
Salary & Wages	601,361	597,422
Employee Benefits	229,066	227,341
Supplies & Services	46,773	43,003
Governmental Transfer/Services	40	40
Interfund Services	7,975	498
Total Department Expenses:	885,215	868,304

Program Budgets:

Revenues	2012	2013
General	1,050	700
Total Department Revenue:	1,050	700

Expenses	2012	2013
District 1	7,600	7,500
District 2	7,600	7,500
District 3	7,600	7,500
External Communications	6,500	6,000
General	855,915	839,804
Total Department Expense:	885,215	868,304

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	265,980	256,970
Intergovernmental Revenue	205,416	203,906
Total Department Revenue:	471,396	460,876

Expenses

Salary & Wages	333,504	330,792
Employee Benefits	123,740	150,461
Supplies & Services	74,195	69,728
Interfund Services	1,620	500
Total Department Expenses:	533,059	551,481

Program Budgets:

Revenues	2012	2013
General	471,396	460,876
Total Department Revenue:	471,396	460,876

Expenses

General	533,059	551,481
Total Department Expense:	533,059	551,481

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

Adopted Budget:

Revenues	2012	2013
Intergovernmental Revenue	30,000	0
Total Department Revenue:	30,000	0
Expenses		
Interfund Services	22,810,992	24,081,361
Total Department Expenses:	22,810,992	24,081,361

Program Budgets:

Revenues	2012	2013
County Detention Costs	30,000	0
Total Department Revenue:	30,000	0
Expenses		
County Detention Costs	22,810,992	24,081,361
Total Department Expense:	22,810,992	24,081,361

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	65,213	67,613
Miscellaneous Revenue	29,125	10,800
Other Financing Sources	56,575	60,384
Total Department Revenue:	150,913	138,797
Expenses		
Salary & Wages	149,970	153,364
Employee Benefits	44,098	51,986
Supplies & Services	117,625	111,153
Governmental Transfer/Services	181,245	180,850
Interfund Services	5,829	4,879
Total Department Expenses:	498,767	502,232

Program Budgets:

Revenues	2012	2013
Education	26,500	26,500
Equine	56,575	60,384
Horticulture	47,213	47,213
Program Leadership	20,625	4,700
Total Department Revenue:	150,913	138,797
Expenses		
Education	26,500	26,500
Equine	56,575	60,384
Horticulture	47,213	47,213
Program Leadership	368,479	368,135
Total Department Expense:	498,767	502,232

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

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

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

Adopted Budget:

Expenses	2012	2013
Salary & Wages	727,959	731,314
Employee Benefits	216,210	223,747
Supplies & Services	36,797	23,563
Interfund Services	4,225	1,962
Total Department Expenses:	985,191	980,586

Program Budgets:

Expenses	2012	2013
General	985,191	980,586
Total Department Expense:	985,191	980,586

The mission statement has not changed. It is still in the best interest of Spokane County, the courts, the people who work on the campus, and the public to feel secure when they are here. It is absolutely essential to do all in our power to prevent someone from harming anyone on the campus. To perform background checks on all vendors and outside employees who work within these facilities. To act as liaison between the Courts, Department Heads, Sheriff's Office and Olympic Security employees hired to provide weapons screening. To assist in training screening personnel in the proper way to hand search people and bags.

Adopted Budget:

Expenses	2012	2013
Salary & Wages	72,774	122,089
Employee Benefits	21,067	25,145
Supplies & Services	677,931	749,716
Total Department Expenses:	771,772	896,950

Program Budgets:

Expenses	2012	2013
General	771,772	896,950
Total Department Expense:	771,772	896,950

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

Adopted Budget:

Expenses	2012	2013
Supplies & Services	200,000	200,000
Interfund Services	4,268,000	4,764,235
Total Department Expenses:	4,468,000	4,964,235

Program Budgets:

Expenses	2012	2013
General	4,468,000	4,964,235
Total Department Expense:	4,468,000	4,964,235

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

Adopted Budget:

Revenues	2012	2013
Miscellaneous Revenue	0	276,642
Other Financing Sources	1,323,158	1,546,443
Total Department Revenue:	1,323,158	1,823,085
Expenses		
Debt Services	1,861,925	1,930,010
Total Department Expenses:	1,861,925	1,930,010

Program Budgets:

Revenues	2012	2013
2010 B C D	1,125,658	1,638,285
General	197,500	184,800
Total Department Revenue:	1,323,158	1,823,085
Expenses		
2002 Refunding	36,435	0
2007 LTGO & Refunding	49,800	184,800
2010 B C D	1,538,165	1,638,284
98 LTGO Fairgrounds	147,700	0
Geiger Spur State Loan	0	18,000
Martin Hall Refunding 2005	89,825	88,926
Total Department Expense:	1,861,925	1,930,010

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	496,040	364,800
Fines & Forfeits	2,636,600	2,558,750
Intergovernmental Revenue	938,613	1,104,056
Miscellaneous Revenue	77,000	70,000
Non Revenues	22,000	0
Other Financing Sources	455,048	590,470
Total Department Revenue:	4,625,301	4,688,076
Expenses		
Salary & Wages	3,183,979	3,131,561
Employee Benefits	1,083,330	1,047,435
Supplies & Services	66,524	151,164
Interfund Services	23,624	30,705
Total Department Expenses:	4,357,457	4,360,865

Program Budgets:

Revenues	2012	2013
Clerk	4,170,253	4,097,606
Judicial Officers	85,049	85,576
Judicial Operations	25,253	29,026
MH Court	344,746	475,868
Total Department Revenue:	4,625,301	4,688,076
Expenses		
Clerk	2,032,426	2,001,591
ECR	33,816	40,014
Judicial Officers	1,394,946	1,379,438
Judicial Operations	551,523	565,461
MH Court	344,746	374,361
Total Department Expense:	4,357,457	4,360,865

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

Adopted Budget:

Revenues	2012	2013
Intergovernmental Revenue	260,000	252,000
Miscellaneous Revenue	20,000	20,000
Total Department Revenue:	280,000	272,000

Expenses

Salary & Wages	251,193	254,113
Employee Benefits	72,691	69,454
Supplies & Services	73,535	73,535
Interfund Services	190	190
Total Department Expenses:	397,609	397,292

Program Budgets:

Revenues	2012	2013
General	260,000	252,000
Temp Grant Pay	20,000	20,000
Total Department Revenue:	280,000	272,000

Expenses

General	377,609	377,292
Temp Grant Pay	20,000	20,000
Total Department Expense:	397,609	397,292

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	379,628	168,127
Miscellaneous Revenue	700	1,000
Total Department Revenue:	380,328	169,127
Expenses		
Salary & Wages	1,356,290	1,385,581
Employee Benefits	549,369	556,810
Supplies & Services	3,191,366	3,044,585
Governmental Transfer/Services	5,100	4,899
Interfund Services	11,363	2,380
Total Department Expenses:	5,113,488	4,994,255

Program Budgets:

Revenues	2012	2013
Billable FTE	210,901	0
Steam	88,000	0
Trades/Grounds	81,427	51,127
Utility/Contract	0	118,000
Total Department Revenue:	380,328	169,127
Expenses		
Billable FTE	210,901	203,184
Design	114,950	110,196
Steam	413,466	407,564
Trades/Grounds	1,661,548	1,743,991
Utility/Contract	2,712,623	2,529,320
Total Department Expense:	5,113,488	4,994,255

This department accounts for maintenance expenses related to Geiger Spur.

Adopted Budget:

	2012	2013
Expenses		
Supplies & Services	10,000	10,000
Total Department Expenses:	10,000	10,000

Program Budgets:

	2012	2013
Expenses		
Geiger Spur	10,000	10,000
Total Department Expense:	10,000	10,000

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

Adopted Budget:

Expenses	2012	2013
Governmental Transfer/Services	2,753,801	2,753,801
Total Department Expenses:	2,753,801	2,753,801

Program Budgets:

Expenses	2012	2013
Assessment	2,753,801	2,753,801
Total Department Expense:	2,753,801	2,753,801

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	4,500	2,800
Intergovernmental Revenue	18,000	10,000
Total Department Revenue:	22,500	12,800

Expenses

Salary & Wages	127,867	128,232
Employee Benefits	33,769	32,078
Supplies & Services	6,441	5,892
Interfund Services	6,693	6,153
Total Department Expenses:	174,770	172,355

Program Budgets:

Revenues	2012	2013
General	22,500	12,800
Total Department Revenue:	22,500	12,800

Expenses

General	174,770	172,355
Total Department Expense:	174,770	172,355

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

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	40,050	42,140
Miscellaneous Revenue	110,506	119,030
Total Department Revenue:	150,556	161,170
Expenses		
Salary & Wages	469,085	455,681
Employee Benefits	163,841	171,225
Supplies & Services	174,095	168,841
Governmental Transfer/Services	1,125	1,117
Interfund Services	6,481	6,433
Total Department Expenses:	814,627	803,297

Program Budgets:

Revenues	2012	2013
General	56	170
Parking	150,500	161,000
Total Department Revenue:	150,556	161,170
Expenses		
Employee Programs	100,545	100,547
General	613,096	610,948
Parking	100,986	91,802
Total Department Expense:	814,627	803,297

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	41,000	32,000
Intergovernmental Revenue	360	360
Licenses & Fees	38,000	38,000
Miscellaneous Revenue	2,450	4,003
Other Financing Sources	71,550	93,552
Total Department Revenue:	153,360	167,915
Expenses		
Salary & Wages	3,857,880	3,943,341
Employee Benefits	1,283,629	1,410,048
Supplies & Services	366,233	370,425
Interfund Services	123,342	163,141
Total Department Expenses:	5,631,084	5,886,955

Program Budgets:

Revenues	2012	2013
Confinement	38,360	38,360
Detention	38,000	38,000
Detention recycling	550	603
Drug Ct-Donations	150	280
Inmate Welfare	8,500	7,684
Trust	800	0
User Fees	67,000	82,988
Total Department Revenue:	153,360	167,915
Expenses		
Administration	369,557	364,636
Confinement	38,360	38,360
Detention	3,122,427	3,308,089
Detention recycling	550	603
Drug Ct-Donations	150	280
Inmate Welfare	8,500	7,684
Probation	2,023,740	2,084,315
Trust	800	0
User Fees	67,000	82,988
Total Department Expense:	5,631,084	5,886,955

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

Adopted Budget:

Expenses	2012	2013
Interfund Services	2,860,500	3,048,921
Total Department Expenses:	2,860,500	3,048,921

Program Budgets:

Expenses	2012	2013
Premium	2,860,500	3,048,921
Total Department Expense:	2,860,500	3,048,921

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

Adopted Budget:

Expenses	2012	2013
Supplies & Services	319,375	0
Total Department Expenses:	319,375	0

Program Budgets:

Expenses	2012	2013
Martin Hall	319,375	0
Total Department Expense:	319,375	0

*Martin Hall was eliminated as of January 1, 2013

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	4,000	4,400
Intergovernmental Revenue	406,000	410,000
Total Department Revenue:	410,000	414,400

Expenses	2012	2013
Salary & Wages	888,816	875,736
Employee Benefits	238,727	223,076
Supplies & Services	196,368	222,863
Interfund Services	250	247
Total Department Expenses:	1,324,161	1,321,922

Program Budgets:

Revenues	2012	2013
FIC-SUIDI	8,373	15,000
General	401,627	399,400
Total Department Revenue:	410,000	414,400

Expenses	2012	2013
FIC-SUIDI	8,373	15,000
General	1,306,272	1,297,406
Indigent Burial	9,516	9,516
Total Department Expense:	1,324,161	1,321,922

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	217,558	204,300
Miscellaneous Revenue	191,075	193,940
Other Financing Sources	116,033	32,323
Total Department Revenue:	524,666	430,563
Expenses		
Salary & Wages	905,207	871,907
Employee Benefits	283,965	283,324
Supplies & Services	580,008	569,094
Governmental Transfer/Services	6,550	9,170
Interfund Services	14,572	4,268
Total Department Expenses:	1,790,302	1,737,763

Program Budgets:

Revenues	2012	2013
General	139,033	56,023
Liberty Lake	45,000	62,000
Northside Aquatic	96,618	89,000
Raceway Park	65,000	65,000
Southside Aquatic	179,015	158,540
Total Department Revenue:	524,666	430,563
Expenses		
General	1,156,042	1,096,428
Holmberg Pool	1,000	1,000
Liberty Lake	43,001	63,989
Northside Aquatic	230,213	202,815
Plantes Ferry Sport Stadium	0	32,304
Raceway Park	62,739	57,368
Southside Aquatic	297,307	283,859
Total Department Expense:	1,790,302	1,737,763

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

Adopted Budget:

Revenues	2012	2013
Intergovernmental Revenue	110,260	121,329
Total Department Revenue:	110,260	121,329
 Expenses		
Salary & Wages	376,755	410,247
Employee Benefits	137,476	151,788
Supplies & Services	11,484	11,397
Capital	25,000	25,000
Interfund Services	725	49
Total Department Expenses:	551,440	598,481

Program Budgets:

Revenues	2012	2013
General	110,260	121,329
Total Department Revenue:	110,260	121,329
 Expenses		
General	551,440	598,481
Total Department Expense:	551,440	598,481

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

Adopted Budget:

Expenses	2012	2013
Governmental Transfer/Services	334,833	334,833
Total Department Expenses:	334,833	334,833

Program Budgets:

Expenses	2012	2013
General	334,833	334,833
Total Department Expense:	334,833	334,833

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	574,569	435,780
Fines & Forfeits	1,000	1,200
Intergovernmental Revenue	2,874,457	2,885,298
Miscellaneous Revenue	2,351	2,750
Other Financing Sources	103,296	96,141
Total Department Revenue:	3,555,673	3,421,169
Expenses		
Salary & Wages	8,311,834	8,210,952
Employee Benefits	2,621,751	2,663,690
Supplies & Services	470,857	457,356
Interfund Services	93,523	79,170
Total Department Expenses:	11,497,965	11,411,168

Program Budgets:

Revenues	2012	2013
Billable FTE	494,569	383,731
Civil Commitment	22,250	0
Community Relicensing	70,000	70,675
Family Law	1,506,056	1,523,116
Family Law	790,815	793,921
General	590,937	553,585
Mental Health	0	61,141
MH Sales Tax	81,046	0
Unified Drug	0	35,000
Total Department Revenue:	3,555,673	3,421,169
Expenses		
Billable FTE	494,569	392,753
Civil Commitment	110,001	0
Community Relicensing	106,590	105,626
DV	323,179	304,300
ECR	174,385	160,766
Family Law	2,296,871	2,317,037
General	7,828,840	7,869,337
ITA Civil Commitment	0	176,190
MH Sales Tax	81,046	0
Unified Drug	82,484	85,159
Total Department Expense:	11,497,965	11,411,168

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

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

Adopted Budget:

Revenues	2012	2013
Fines & Forfeits	65,500	61,877
Intergovernmental Revenue	646,626	672,999
Other Financing Sources	464,022	164,337
Total Department Revenue:	1,176,148	899,213
Expenses		
Salary & Wages	4,950,505	4,949,588
Employee Benefits	1,578,663	1,632,090
Supplies & Services	334,972	330,836
Governmental Transfer/Services	50	30
Debt Services	0	3,489
Interfund Services	15,611	14,098
Total Department Expenses:	6,879,801	6,930,131

Program Budgets:

Revenues	2012	2013
Civil Commitment	260,670	0
General	712,126	734,876
Mental Health	75,000	116,337
MH Sales Tax	128,352	0
Unified Drug	0	48,000
Total Department Revenue:	1,176,148	899,213
Expenses		
Civil Commitment	367,878	0
ECR	145,095	378,218
General	6,009,004	5,885,088
ITA Civil Commitment	0	437,154
Mental Health	116,677	117,164
MH Sales Tax	128,352	0
Unified Drug	112,795	112,507
Total Department Expense:	6,879,801	6,930,131

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	426,150	426,150
Total Department Revenue:	426,150	426,150
Expenses		
Salary & Wages	444,484	437,732
Employee Benefits	150,353	172,327
Supplies & Services	444,478	444,331
Interfund Services	17,511	3,319
Total Department Expenses:	1,056,826	1,057,709

Program Budgets:

Revenues	2012	2013
Mail Center	426,150	426,150
Total Department Revenue:	426,150	426,150
Expenses		
Mail Center	500,534	499,992
Purchasing	556,292	557,717
Total Department Expense:	1,056,826	1,057,709

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

Adopted Budget:

Expenses	2012	2013
Supplies & Services	0	48,000
Governmental Transfer/Services	0	301,696
Total Department Expenses:	0	349,696

Program Budgets:

Expenses	2012	2013
Resource Conservation	0	349,696
Total Department Expense:	0	349,696

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

Adopted Budget:

Expenses	2012	2013
Supplies & Services	240,534	239,913
Interfund Services	8,000	8,000
Total Department Expenses:	248,534	247,913

Program Budgets:

Expenses	2012	2013
General	206,293	205,778
SIRT	42,241	42,135
Total Department Expense:	248,534	247,913

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	144,613	153,000
Fines & Forfeits	593	0
Intergovernmental Revenue	220,951	218,088
Licenses & Fees	743,574	745,300
Miscellaneous Revenue	133,262	67,108
Total Department Revenue:	1,242,993	1,183,496
Expenses		
Salary & Wages	724,224	685,979
Employee Benefits	290,494	293,716
Supplies & Services	335,018	310,733
Interfund Services	105,106	86,583
Total Department Expenses:	1,454,842	1,377,011

Program Budgets:

Revenues	2012	2013
Donations	137,212	69,108
General	903,803	894,388
Neutering Reimb-Adoptions	61,978	80,000
Spay/Neuter Surcharge	140,000	140,000
Total Department Revenue:	1,242,993	1,183,496
Expenses		
Donations	137,212	69,108
General	1,115,652	1,087,903
Neutering Reimb-Adoptions	61,978	80,000
Spay/Neuter Surcharge	140,000	140,000
Total Department Expense:	1,454,842	1,377,011

SHERIFF

SPokane County

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

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	311,478	312,000
Fines & Forfeits	228,915	221,200
Intergovernmental Revenue	16,302,296	17,630,179
Licenses & Fees	80,400	90,000
Miscellaneous Revenue	255,774	279,250
Other Financing Sources	654,640	661,616
Taxes	1,319,637	1,191,372
Total Department Revenue:	19,153,140	20,385,617
Expenses		
Salary & Wages	21,437,138	21,656,479
Employee Benefits	7,725,942	8,464,258
Supplies & Services	2,968,623	3,107,517
Governmental Transfer/Services	206,169	206,169
Debt Services	515,000	584,066
Capital	89,300	60,000
Interfund Services	310,346	303,801
Total Department Expenses:	33,252,518	34,382,290

Program Budgets:

Revenues	2012	2013
Administration	16,012,622	17,406,609
Civil	188,200	180,200
Civil Commitment	14,299	0
DTF Federal	595,241	593,922
DTF State	113,000	110,000
Extra Duty	150,000	134,231
False Alarm Ordinance	5,000	5,000
Forensic Unit	29,500	15,000
Helicopter	5,000	5,000
ISU Federal	0	20,000
ISU Seizures/State	297,189	301,544
Marine Unit	107,974	110,739
Traffic Investigation	1,331,115	1,203,372
Traffic School	300,000	300,000
Training	4,000	0
Total Department Revenue:	19,153,140	20,385,617
Expenses		
Administration	2,306,290	3,336,862
Administration Not Allocated	281,542	314,970
CAD/RMS/Joint Use	528,965	528,965

Civil	499,316	499,311
Community Services	204,594	205,715
Detectives	1,411,892	1,374,750
DTF Federal	708,241	703,922
Emergency Operations Team	161,981	181,542
Explorers	1,935	1,065
Explosives Disposal	10,988	15,233
Extra Duty	150,000	134,231
False Alarm Ordinance	5,000	5,000
Fleet	515,000	515,000
Forensic Unit	1,020,623	1,030,637
Garage	486,390	474,222
Helicopter	92,190	90,964
Investigations	4,015,840	4,090,399
ISU Federal	0	20,000
ISU Seizures/State	297,189	301,544
K-9	562,020	554,602
LEOFF	638,866	855,369
Marine Unit	107,974	110,739
Patrol	14,372,314	14,337,422
Professional Standards	347,788	228,409
Radio	1,380,605	1,307,260
Reservists	52,500	15,001
SRO	543,402	701,740
Traffic Investigation	1,445,645	1,336,819
Traffic School	300,000	300,000
Training	803,428	810,597
Total Department Expense:	33,252,518	34,382,290

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

Adopted Budget:

Expenses	2012	2013
Supplies & Services	275,000	275,000
Total Department Expenses:	275,000	275,000

Program Budgets:

Expenses	2012	2013
General	275,000	275,000
Total Department Expense:	275,000	275,000

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

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	114,650	110,250
Fines & Forfeits	2,200	850
Intergovernmental Revenue	421,000	163,800
Licenses & Fees	20,000	22,000
Miscellaneous Revenue	2,000	1,800
Other Financing Sources	498,580	487,000
Total Department Revenue:	1,058,430	785,700
Expenses		
Salary & Wages	3,683,981	3,669,080
Employee Benefits	965,458	950,128
Supplies & Services	1,245,953	1,124,816
Governmental Transfer/Services	1,500	1,500
Interfund Services	50,500	44,674
Total Department Expenses:	5,947,392	5,790,198

Program Budgets:

Revenues	2012	2013
Child Support	19,000	13,000
Civil Commitment	102,474	0
MH Co-occurring	344,574	487,000
MH Sales Tax	51,532	0
SC	100,000	75,000
Sexual Predator	275,000	50,000
Trial Court	165,850	160,700
Total Department Revenue:	1,058,430	785,700
Expenses		
Civil Commitment	154,975	0
ITA Civil Commitment	0	159,907
Jury	340,075	295,391
MH Co-occurring	344,574	487,000
MH Sales Tax	51,532	0
Sexual Predator	275,000	50,000
Trial Court	4,660,783	4,677,563
Unified Drug	105,025	105,025
Witness Fees	15,428	15,312
Total Department Expense:	5,947,392	5,790,198

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	94,880	70,278
Miscellaneous Revenue	350,000	320,000
Taxes	0	18,570
Total Department Revenue:	444,880	408,848
Expenses		
Salary & Wages	1,018,440	1,030,499
Employee Benefits	417,821	413,941
Supplies & Services	334,827	313,197
Interfund Services	32,000	27,787
Total Department Expenses:	1,803,088	1,785,424

Program Budgets:

Revenues	2012	2013
Billable FTE	43,080	43,478
General	401,800	365,370
Total Department Revenue:	444,880	408,848
Expenses		
Billable FTE	43,080	43,478
General	1,760,008	1,741,946
Total Department Expense:	1,803,088	1,785,424

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

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	6,475,553	9,029,856
Charges for Goods/Services	318,364	360,816
Intergovernmental Revenue	640,800	711,582
Miscellaneous Revenue	60,000	80,350
Other Financing Sources	1,332,410	1,433,442
Taxes	4,406,736	4,568,756
Total Fund Revenue:	13,233,863	16,184,802
Expenses		
Salary & Wages	3,064,192	3,317,797
Employee Benefits	1,115,732	1,252,792
Supplies & Services	706,681	835,895
Interfund Services	242,752	264,877
Governmental Transfer/Services	94,429	120,691
Capital	1,192,219	1,192,219
Fund Balance	6,517,858	8,900,531
Unclassified	300,000	300,000
Total Fund Expenses:	13,233,863	16,184,802

Program Budgets:

Revenues	2012	2013
Crime Check	2,232,592	2,413,858
VOIP	0	319,813
Wireless 911	2,756,431	3,289,504
Wireline 911	8,244,840	10,161,627
Total Fund Revenue:	13,233,863	16,184,802
Expenses		
911 System Upgrade	0	45,580
Crime Check	2,106,223	2,411,910
Emergency Notification System	100,000	100,000
VOIP	0	223,969
Wireless 911	2,036,625	2,338,691
Wireline 911	8,991,015	11,064,652
Total Fund Expense:	13,233,863	16,184,802

Aquifer Protection Area Program:

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

Water Resources Program:

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	6,290,888	6,044,190
Charges for Goods/Services	1,495,000	1,560,000
Intergovernmental Revenue	483,500	302,500
Miscellaneous Revenue	65,000	75,000
Other Financing Sources	500,000	200,000
Total Fund Revenue:	8,834,388	8,181,690
Expenses		
Salary & Wages	331,112	332,487
Employee Benefits	131,143	115,275
Supplies & Services	538,949	457,576
Interfund Services	188,630	144,818
Governmental Transfer/Services	1,964,875	1,287,000
Capital	5,000	0
Fund Balance	5,174,679	5,843,822
Unclassified	500,000	712
Total Fund Expenses:	8,834,388	8,181,690

Program Budgets:

Revenues	2012	2013
APA	7,815,888	7,509,190
Water Quality Management	1,018,500	672,500
Total Fund Revenue:	8,834,388	8,181,690
Expenses		
APA	7,491,186	7,171,794
Water Quality Management	1,343,202	1,009,896
Total Fund Expense:	8,834,388	8,181,690

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	250,166	266,595
Charges for Goods/Services	211,000	280,000
Intergovernmental Revenue	135,000	158,543
Miscellaneous Revenue	3,600	3,600
Total Fund Revenue:	599,766	708,738
Expenses		
Salary & Wages	198,833	192,705
Employee Benefits	108,132	94,994
Supplies & Services	165,507	164,924
Capital	0	5,000
Fund Balance	77,294	201,115
Unclassified	50,000	50,000
Total Fund Expenses:	599,766	708,738

Program Budgets:

Revenues	2012	2013
Auditor's O&M	599,766	695,195
Support Enforcement	0	11,313
Support Enforcement	0	2,230
Total Fund Revenue:	599,766	708,738
Expenses		
Auditor's O&M	404,777	537,779
Clerk's O&M	194,989	170,959
Total Fund Expense:	599,766	708,738

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

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	1,182,599	1,379,509
Charges for Goods/Services	450,448	447,879
Fines & Forfeits	0	131
Licenses & Fees	1,941,317	1,828,067
Miscellaneous Revenue	13,377	12,567
Other Financing Sources	1,039,950	1,037,887
Total Fund Revenue:	4,627,691	4,706,040
Expenses		
Salary & Wages	1,901,167	1,877,347
Employee Benefits	722,293	717,421
Supplies & Services	305,433	434,896
Interfund Services	555,939	597,195
Capital	0	5,040
Fund Balance	915,641	906,213
Unclassified	227,218	167,928
Total Fund Expenses:	4,627,691	4,706,040

Program Budgets:

Revenues	2012	2013
Inspection	2,562,693	2,714,565
Land Use & Development	436,932	454,469
Long Range Planning	710,098	689,938
Neighborhood Services	305,373	304,303
Permitting	459,460	387,459
Plan Review	153,135	155,306
Total Fund Revenue:	4,627,691	4,706,040
Expenses		
Inspection	2,312,114	2,273,884
Land Use & Development	619,723	654,379
Long Range Planning	701,873	732,682
Neighborhood Services	312,918	339,092
Permitting	474,766	499,359
Plan Review	206,297	206,644
Total Fund Expense:	4,627,691	4,706,040

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	362,956	490,585
Charges for Goods/Services	68,000	54,784
Intergovernmental Revenue	211,000	226,473
Miscellaneous Revenue	3,600	5,590
Total Fund Revenue:	645,556	777,432
Expenses		
Salary & Wages	231,905	223,366
Employee Benefits	103,628	120,640
Supplies & Services	33,167	35,633
Interfund Services	0	10,899
Debt Services	0	1,862
Fund Balance	226,856	335,032
Unclassified	50,000	50,000
Total Fund Expenses:	645,556	777,432

Program Budgets:

Revenues	2012	2013
Clerk	645,556	760,891
Support Enforcement	0	13,907
Support Enforcement	0	2,634
Total Fund Revenue:	645,556	777,432
Expenses		
Clerk	645,556	777,432
Total Fund Expense:	645,556	777,432

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	340,274	285,022
Charges for Goods/Services	21,000	22,094
Miscellaneous Revenue	208,504	204,504
Total Fund Revenue:	569,778	511,620
Expenses		
Salary & Wages	36,432	44,927
Employee Benefits	11,435	12,596
Supplies & Services	99,644	89,882
Interfund Services	10,807	9,482
Governmental Transfer/Services	588	588
Fund Balance	340,524	283,826
Unclassified	70,348	70,319
Total Fund Expenses:	569,778	511,620

Program Budgets:

Revenues	2012	2013
CTR	569,778	511,620
Total Fund Revenue:	569,778	511,620
Expenses		
CTR	569,778	511,620
Total Fund Expense:	569,778	511,620

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,550,064	2,218,438
Miscellaneous Revenue	58,761	64,200
Taxes	1,691,215	1,715,863
Total Fund Revenue:	4,300,040	3,998,501
Expenses		
Salary & Wages	228,856	248,057
Employee Benefits	94,824	99,655
Supplies & Services	77,306	119,938
Interfund Services	5,454	17,027
Governmental Transfer/Services	362,000	362,100
Debt Services	260,000	250,000
Capital	690,000	2,080,000
Fund Balance	467,843	681,255
Unclassified	2,113,757	140,469
Total Fund Expenses:	4,300,040	3,998,501

Program Budgets:

Revenues	2012	2013
General	4,251,279	3,936,301
Maintenance and Operations	48,761	62,200
Total Fund Revenue:	4,300,040	3,998,501
Expenses		
General	4,001,841	3,672,733
Maintenance and Operations	298,199	325,768
Total Fund Expense:	4,300,040	3,998,501

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	7,277,260	4,363,164
Charges for Goods/Services	831,500	176,500
Intergovernmental Revenue	15,659,820	19,556,477
Licenses & Fees	151,000	151,000
Miscellaneous Revenue	86,000	82,000
Other Financing Sources	5,365,000	1,517,000
Taxes	16,229,362	18,903,759
Total Fund Revenue:	45,599,942	44,749,900
Expenses		
Salary & Wages	11,661,123	11,182,959
Employee Benefits	4,677,362	4,338,510
Supplies & Services	5,563,826	5,081,598
Interfund Services	8,506,881	8,750,404
Governmental Transfer/Services	525,500	102,700
Debt Services	822,185	815,942
Capital	9,104,340	8,660,954
Fund Balance	2,535,363	3,630,167
Unclassified	2,203,362	2,186,666
Total Fund Expenses:	45,599,942	44,749,900

Program Budgets:

Revenues	2012	2013
County Road	44,347,925	43,044,868
Indirect Costs	1,015,345	1,705,032
State Grants-General	7,270	0
Unclassified	229,402	0
Total Fund Revenue:	45,599,942	44,749,900
Expenses		
Board Approved Capital	157,000	1,000,000
County Road	45,127,942	43,749,900
State Grants-General	10,000	0
Unclassified	305,000	0
Total Fund Expense:	45,599,942	44,749,900

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

Adopted Budget:

Revenues	2012	2013
Other Financing Sources	8,072,138	4,038,621
Total Fund Revenue:	8,072,138	4,038,621
Expenses		
Debt Services	8,072,138	4,038,621
Total Fund Expenses:	8,072,138	4,038,621

Program Budgets:

Revenues	2012	2013
2011 LTGO Communications	3,827,750	0
2011 LTGO Concessions	208,319	0
2011B GO Avista Concessions	208,319	205,621
2011B GO Emerg Communications	3,827,750	3,833,000
Total Fund Revenue:	8,072,138	4,038,621
Expenses		
2011 LTGO Communications	3,827,750	0
2011 LTGO Concessions	208,319	0
2011B GO Avista Concessions	208,319	205,621
2011B GO Emerg Communications	3,827,750	3,833,000
Total Fund Expense:	8,072,138	4,038,621

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,399,267	1,551,823
Miscellaneous Revenue	2,065,224	2,230,909
Total Fund Revenue:	4,464,491	3,782,732
Expenses		
Salary & Wages	589	701
Employee Benefits	163	220
Supplies & Services	2,483,407	2,306,986
Interfund Services	3,014	2,979
Governmental Transfer/Services	1,500	1,500
Fund Balance	1,775,818	1,270,346
Unclassified	200,000	200,000
Total Fund Expenses:	4,464,491	3,782,732

Program Budgets:

Revenues	2012	2013
Dental Insurance	4,464,491	3,782,732
Total Fund Revenue:	4,464,491	3,782,732
Expenses		
Dental Insurance	4,464,491	3,782,732
Total Fund Expense:	4,464,491	3,782,732

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	573,000	573,000
Intergovernmental Revenue	34,468,931	34,788,118
Miscellaneous Revenue	187,500	332,000
Other Financing Sources	0	40,000
Total Fund Revenue:	35,229,431	35,733,118
Expenses		
Salary & Wages	17,956,105	18,383,127
Employee Benefits	7,059,564	7,334,382
Supplies & Services	7,185,651	7,949,521
Interfund Services	1,754,730	1,294,288
Governmental Transfer/Services	3,500	1,200
Debt Services	3,200	3,000
Capital	507,916	767,600
Fund Balance	758,765	0
Total Fund Expenses:	35,229,431	35,733,118

Program Budgets:

Revenues	2012	2013
Administration-Downtown	61,000	62,000
Administration-Geiger	32,000	25,000
Confinement-Downtown	26,553,931	17,092,828
Confinement-Geiger	5,920,000	4,961,417
Food Services	0	45,000
General Program Support	0	147,000
Inmate Welfare	190,000	240,000
Kitchen-Downtown	45,000	0
Medical	70,000	65,000
Transport	35,000	35,000
Work Crew	2,322,500	11,921,000
Work Release	0	1,138,873
Total Fund Revenue:	35,229,431	35,733,118
Expenses		
Administration-Downtown	3,203,649	3,798,698
Administration-Geiger	2,968,554	1,787,813
Booking, Trfr, Releasing	2,913,829	2,865,501
Confinement-Downtown	10,242,031	10,138,727
Confinement-Geiger	4,803,813	5,049,801
Facilities	873,136	1,124,221
Fleet Services	499,951	472,316
Food Services	0	2,007,977
General Program Support	105,000	403,624
Inmate Welfare	151,000	133,500

DETENTION SERVICES cont.

SPOKANE COUNTY

Kitchen-Downtown	1,586,184	0
Kitchen-Geiger	324,750	0
Medical	4,113,929	4,268,904
Training	547,013	669,124
Transport	1,991,780	2,135,615
Work Crew	904,812	877,297
Total Fund Expense:	35,229,431	35,733,118

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

Adopted Budget:

Revenues	2012	2013
Charges for Goods/Services	105,000	105,000
Total Fund Revenue:	105,000	105,000
Expenses		
Supplies & Services	105,000	105,000
Total Fund Expenses:	105,000	105,000

Program Budgets:

Revenues	2012	2013
Dispute Resolution	105,000	105,000
Total Fund Revenue:	105,000	105,000
Expenses		
Dispute Resolution	105,000	105,000
Total Fund Expense:	105,000	105,000

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	835,034	1,281,418
Charges for Goods/Services	980,490	1,082,000
Miscellaneous Revenue	47,027	54,500
Other Financing Sources	334,833	344,152
Total Fund Revenue:	2,197,384	2,762,070
Expenses		
Salary & Wages	811,722	814,616
Employee Benefits	317,514	354,863
Supplies & Services	65,285	92,867
Interfund Services	88,740	83,961
Fund Balance	864,123	1,365,763
Unclassified	50,000	50,000
Total Fund Expenses:	2,197,384	2,762,070

Program Budgets:

Revenues	2012	2013
General	2,197,384	2,762,070
Total Fund Revenue:	2,197,384	2,762,070
Expenses		
General	2,197,384	2,762,070
Total Fund Expense:	2,197,384	2,762,070

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	20,313	26,206
Charges for Goods/Services	9,300	9,000
Fines & Forfeits	4,000	4,800
Miscellaneous Revenue	175	175
Total Fund Revenue:	33,788	40,181

Expenses

Supplies & Services	9,939	13,951
Fund Balance	21,439	2,200
Unclassified	2,410	24,030
Total Fund Expenses:	33,788	40,181

Program Budgets:

Revenues	2012	2013
Convicted DV Fine	23,357	27,696
Divorce Filing Fee	10,431	12,485
Total Fund Revenue:	33,788	40,181

Expenses

Convicted DV Fine	21,773	25,039
Divorce Filing Fee	12,015	15,142
Total Fund Expense:	33,788	40,181

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,000,000	2,507,648
Charges for Goods/Services	3,501,920	2,626,641
Miscellaneous Revenue	7,104,000	6,548,119
Total Fund Revenue:	12,605,920	11,682,408
Expenses		
Salary & Wages	1,481,979	1,399,376
Employee Benefits	670,110	636,664
Supplies & Services	2,840,080	4,052,604
Interfund Services	3,495,818	2,472,456
Governmental Transfer/Services	38,000	59,000
Capital	1,500,000	1,240,000
Fund Balance	2,319,933	1,572,308
Unclassified	260,000	250,000
Total Fund Expenses:	12,605,920	11,682,408

Program Budgets:

Revenues	2012	2013
Administration	12,605,920	11,682,408
Total Fund Revenue:	12,605,920	11,682,408
Expenses		
Administration	12,605,920	11,682,408
Total Fund Expense:	12,605,920	11,682,408

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	13,245,508	21,250,449
Charges for Goods/Services	2,492,395	2,500,000
Miscellaneous Revenue	767,200	650,000
Proprietary Gains	1,049,000	1,500,000
Total Fund Revenue:	17,554,103	25,900,449
Expenses		
Supplies & Services	6,695	5,465
Governmental Transfer/Services	2,668,208	2,651,325
Fund Balance	14,879,200	23,243,659
Total Fund Expenses:	17,554,103	25,900,449

Program Budgets:

Revenues	2012	2013
GFC	17,554,103	25,900,449
Total Fund Revenue:	17,554,103	25,900,449
Expenses		
GFC	17,554,103	25,900,449
Total Fund Expense:	17,554,103	25,900,449

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	366,012	507,568
Charges for Goods/Services	2,091,000	2,050,000
Miscellaneous Revenue	54,000	60,000
Other Financing Sources	680,322	613,197
Total Fund Revenue:	3,191,334	3,230,765
Expenses		
Salary & Wages	762,140	760,689
Employee Benefits	263,428	299,646
Supplies & Services	575,236	555,492
Interfund Services	73,006	57,220
Governmental Transfer/Services	11,555	11,425
Debt Services	620,322	613,197
Capital	368,000	388,000
Fund Balance	366,485	410,665
Unclassified	151,162	134,431
Total Fund Expenses:	3,191,334	3,230,765

Program Budgets:

Revenues	2012	2013
General	560,012	607,568
Hangman Valley Golf	861,650	865,125
Liberty Lake Golf	591,000	568,500
LTGO 2008	543,672	539,572
MeadowWood Golf	635,000	650,000
Total Fund Revenue:	3,191,334	3,230,765
Expenses		
General	517,647	545,096
Hangman Valley Golf	835,155	761,146
Liberty Lake Golf	623,712	682,788
LTGO 2008	543,672	539,572
MeadowWood Golf	671,148	702,163
Total Fund Expense:	3,191,334	3,230,765

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	39,798	70,000
Charges for Goods/Services	88,000	105,000
Miscellaneous Revenue	0	700
Total Fund Revenue:	127,798	175,700
Expenses		
Supplies & Services	60,421	32,466
Interfund Services	65	487
Governmental Transfer/Services	5,000	5,000
Fund Balance	7,312	37,747
Unclassified	55,000	100,000
Total Fund Expenses:	127,798	175,700

Program Budgets:

Revenues	2012	2013
SHB 1386	127,798	175,700
Total Fund Revenue:	127,798	175,700
Expenses		
Non-Clerk Historical Preservat	61,250	31,250
SHB 1386	66,548	144,450
Total Fund Expense:	127,798	175,700

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,675,278	3,438,357
Charges for Goods/Services	1,098,388	1,295,118
Miscellaneous Revenue	37,160	31,981
Total Fund Revenue:	3,810,826	4,765,456
Expenses		
Salary & Wages	325,210	102,787
Employee Benefits	0	32,377
Supplies & Services	3,485,616	4,173,529
Governmental Transfer/Services	0	5,829
Fund Balance	0	450,934
Total Fund Expenses:	3,810,826	4,765,456

Program Budgets:

Revenues	2012	2013
Bill 1359	1,112,370	1,230,410
Bill 2048	0	330,481
Bill 2163	968,370	1,072,415
Bill 2331	1,730,086	2,132,150
Total Fund Revenue:	3,810,826	4,765,456
Expenses		
Bill 1359	1,112,369	1,230,409
Bill 2048	0	330,481
Bill 2163	968,371	1,072,416
Bill 2331	1,730,086	2,132,150
Total Fund Expense:	3,810,826	4,765,456

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	0	31,438
Miscellaneous Revenue	250	400
Taxes	165,395	134,269
Total Fund Revenue:	165,645	166,107
Expenses		
Supplies & Services	1,499	2,612
Governmental Transfer/Services	157,500	134,800
Fund Balance	0	8,695
Unclassified	6,646	20,000
Total Fund Expenses:	165,645	166,107

Program Budgets:

	2012	2013
Revenues		
Hotel/Motel Excise Tax	165,645	166,107
Total Fund Revenue:	165,645	166,107
Expenses		
Hotel/Motel Excise Tax	165,645	166,107
Total Fund Expense:	165,645	166,107

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	568,000	438,000
Charges for Goods/Services	400,000	500,000
Miscellaneous Revenue	32,000	62,000
Total Fund Revenue:	1,000,000	1,000,000
Expenses		
Salary & Wages	0	54,341
Employee Benefits	0	21,348
Supplies & Services	417,109	693,382
Interfund Services	2,758	8,598
Fund Balance	522,120	200,000
Unclassified	58,013	22,331
Total Fund Expenses:	1,000,000	1,000,000

Program Budgets:

Revenues	2012	2013
Housing Trust Fund	1,000,000	1,000,000
Total Fund Revenue:	1,000,000	1,000,000
Expenses		
Housing Trust Fund	1,000,000	1,000,000
Total Fund Expense:	1,000,000	1,000,000

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	0	100,000
Intergovernmental Revenue	880,385	880,385
Total Fund Revenue:	880,385	980,385
Expenses		
Salary & Wages	594,748	651,612
Employee Benefits	203,557	217,620
Supplies & Services	40,372	65,436
Interfund Services	1,850	16,644
Fund Balance	922	24,073
Unclassified	38,936	5,000
Total Fund Expenses:	880,385	980,385

Program Budgets:

Revenues	2012	2013
Indigent Dependency & Termination	880,385	980,385
Total Fund Revenue:	880,385	980,385
Expenses		
Indigent Dependency & Termination	880,385	980,385
Total Fund Expense:	880,385	980,385

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

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

Adopted Budget:

Revenues	2012	2013
Intergovernmental Revenue	496,360	472,693
Total Fund Revenue:	496,360	472,693
Expenses		
Salary & Wages	368,006	345,843
Employee Benefits	114,464	102,941
Supplies & Services	1,467	6,890
Interfund Services	0	7,000
Fund Balance	11,173	0
Unclassified	1,250	10,019
Total Fund Expenses:	496,360	472,693

Program Budgets:

Revenues	2012	2013
Indigent Defense Improvement	496,360	472,693
Total Fund Revenue:	496,360	472,693
Expenses		
Indigent Defense Improvement	496,360	472,693
Total Fund Expense:	496,360	472,693

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	1,729,535	2,825,918
Charges for Goods/Services	6,905,476	7,506,678
Miscellaneous Revenue	0	13,800
Other Financing Sources	0	300
Total Fund Revenue:	8,635,011	10,346,696
Expenses		
Salary & Wages	3,333,016	3,365,023
Employee Benefits	1,093,924	1,135,545
Supplies & Services	2,270,168	2,798,324
Interfund Services	128,940	110,016
Capital	0	386,000
Fund Balance	1,408,963	2,054,788
Unclassified	400,000	497,000
Total Fund Expenses:	8,635,011	10,346,696

Program Budgets:

Revenues	2012	2013
Administration	0	300
GIS	762,926	595,108
Information Services	1,729,535	2,839,718
Programming Services	2,444,890	2,405,068
Technical Services	3,697,660	4,506,502
Total Fund Revenue:	8,635,011	10,346,696
Expenses		
Administration	876,849	949,715
GIS	653,504	670,808
Information Services	1,808,963	2,551,788
Programming Services	1,943,461	1,941,092
Technical Services	3,352,234	4,233,293
Total Fund Expense:	8,635,011	10,346,696

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	14,906,315	17,986,230
Miscellaneous Revenue	262,641	139,026
Taxes	7,310,148	7,594,154
Total Fund Revenue:	22,479,104	25,719,410
Expenses		
Salary & Wages	150,077	152,811
Employee Benefits	49,897	51,509
Supplies & Services	753,064	970,147
Interfund Services	200,000	277,053
Governmental Transfer/Services	5,193,264	5,217,264
Debt Services	0	8,400
Capital	16,132,802	19,042,226
Total Fund Expenses:	22,479,104	25,719,410

Program Budgets:

Revenues	2012	2013
Emerg Com Tax-General	22,479,104	25,719,410
Total Fund Revenue:	22,479,104	25,719,410
Expenses		
Communication System	21,013,590	24,253,896
Crime Check	1,365,514	1,365,514
Emergency Notification	100,000	100,000
Total Fund Expense:	22,479,104	25,719,410

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	316,000	316,000
Charges for Goods/Services	1,239,500	1,277,500
Intergovernmental Revenue	45,000	45,000
Miscellaneous Revenue	2,782,902	2,753,296
Other Financing Sources	850,000	1,010,000
Total Fund Revenue:	5,233,402	5,401,796
Expenses		
Salary & Wages	899,260	894,642
Employee Benefits	321,884	334,011
Supplies & Services	2,015,819	2,074,311
Interfund Services	153,937	82,741
Governmental Transfer/Services	229,525	229,525
Debt Services	1,258,836	1,258,836
Capital	40,000	200,000
Fund Balance	265,341	227,730
Unclassified	48,800	100,000
Total Fund Expenses:	5,233,402	5,401,796

Program Budgets:

Revenues	2012	2013
Fair & Expo Center	1,610,402	1,728,796
Fair Event	2,173,000	2,223,000
Non-Operating	1,450,000	1,450,000
Total Fund Revenue:	5,233,402	5,401,796
Expenses		
Fair & Expo Center	2,063,324	2,208,629
Fair Event	1,719,717	1,742,806
Non-Operating	1,450,361	1,450,361
Total Fund Expense:	5,233,402	5,401,796

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	10,292,974	9,520,492
Charges for Goods/Services	4,200	2,000
Miscellaneous Revenue	225,570	175,580
Total Fund Revenue:	10,522,744	9,698,072
Expenses		
Salary & Wages	359,658	359,174
Employee Benefits	140,894	141,270
Supplies & Services	478,032	501,007
Interfund Services	78,755	85,753
Governmental Transfer/Services	4,550	9,850
Capital	22,000	10,000
Fund Balance	9,338,855	8,491,018
Unclassified	100,000	100,000
Total Fund Expenses:	10,522,744	9,698,072

Program Budgets:

Revenues	2012	2013
Administration	10,522,674	9,697,992
Mica	70	80
Total Fund Revenue:	10,522,744	9,698,072
Expenses		
Administration	10,077,494	9,233,122
Colbert	278,300	290,000
Greenacres	64,400	73,100
Mica	102,550	101,850
Total Fund Expense:	10,522,744	9,698,072

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	6,780,314	8,411,961
Miscellaneous Revenue	5,836,379	5,656,241
Total Fund Revenue:	12,616,693	14,068,202
Expenses		
Salary & Wages	250,004	247,816
Employee Benefits	81,626	91,118
Supplies & Services	4,396,750	4,341,141
Interfund Services	424,489	387,174
Fund Balance	6,463,824	8,000,953
Unclassified	1,000,000	1,000,000
Total Fund Expenses:	12,616,693	14,068,202

Program Budgets:

Revenues	2012	2013
Liability Insurance	12,616,693	14,068,202
Total Fund Revenue:	12,616,693	14,068,202
Expenses		
Liability Insurance	12,616,693	14,068,202
Total Fund Expense:	12,616,693	14,068,202

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

Adopted Budget:

Revenues	2012	2013
Miscellaneous Revenue	0	10,000
Taxes	0	658,466
Total Fund Revenue:	0	668,466
Expenses		
Unclassified	0	668,466
Total Fund Expenses:	0	668,466

Program Budgets:

Revenues	2012	2013
TIF #2 LL	0	668,466
Total Fund Revenue:	0	668,466
Expenses		
TIF #2 LL	0	668,466
Total Fund Expense:	0	668,466

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	875,000	1,400,000
Miscellaneous Revenue	4,000	5,000
Taxes	600,000	500,000
Total Fund Revenue:	1,479,000	1,905,000
Expenses		
Interfund Services	0	200,000
Fund Balance	0	705,000
Unclassified	1,479,000	1,000,000
Total Fund Expenses:	1,479,000	1,905,000

Program Budgets:

Revenues	2012	2013
LIFT-Liberty Lake	1,479,000	1,905,000
Total Fund Revenue:	1,479,000	1,905,000
Expenses		
LIFT-Liberty Lake	1,479,000	1,905,000
Total Fund Expense:	1,479,000	1,905,000

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	6,291,927	7,370,737
Miscellaneous Revenue	14,773,063	13,057,665
Total Fund Revenue:	21,064,990	20,428,402
Expenses		
Salary & Wages	2,964	3,405
Employee Benefits	864	1,274
Supplies & Services	13,752,890	12,844,458
Interfund Services	3,022	2,979
Governmental Transfer/Services	2,326	2,326
Fund Balance	6,302,924	6,573,957
Unclassified	1,000,000	1,000,003
Total Fund Expenses:	21,064,990	20,428,402

Program Budgets:

Revenues	2012	2013
Medical Insurance	21,064,990	20,428,402
Total Fund Revenue:	21,064,990	20,428,402
Expenses		
Medical Insurance	21,064,990	20,428,402
Total Fund Expense:	21,064,990	20,428,402

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	113,762	87,601
Miscellaneous Revenue	1,400	1,400
Other Financing Sources	0	8,000
Taxes	206,505	214,855
Total Fund Revenue:	321,667	311,856
Expenses		
Supplies & Services	142,983	124,961
Interfund Services	80,387	85,366
Governmental Transfer/Services	3,535	3,535
Fund Balance	44,762	47,994
Unclassified	50,000	50,000
Total Fund Expenses:	321,667	311,856

Program Budgets:

Revenues	2012	2013
Newman Lake Flood Control	321,667	311,856
Total Fund Revenue:	321,667	311,856
Expenses		
Newman Lake Flood Control	321,667	311,856
Total Fund Expense:	321,667	311,856

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	50,000	50,000
Total Fund Revenue:	50,000	50,000
 Expenses		
Debt Services	50,000	50,000
Total Fund Expenses:	50,000	50,000

Program Budgets:

Revenues	2012	2013
Property Tax Refund Interest	50,000	50,000
Total Fund Revenue:	50,000	50,000
 Expenses		
Property Tax Refund Interest	50,000	50,000
Total Fund Expense:	50,000	50,000

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

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	30,000	174,399
Charges for Goods/Services	371,738	420,831
Miscellaneous Revenue	0	1,300
Total Fund Revenue:	401,738	596,530
Expenses		
Salary & Wages	230,455	215,742
Employee Benefits	99,974	88,761
Supplies & Services	0	21,178
Interfund Services	5,402	48,570
Governmental Transfer/Services	36,000	0
Fund Balance	0	175,587
Unclassified	29,907	46,692
Total Fund Expenses:	401,738	596,530

Program Budgets:

Revenues	2012	2013
Public Works Fin	401,738	596,530
Total Fund Revenue:	401,738	596,530
Expenses		
Public Works Fin	401,738	596,530
Total Fund Expense:	401,738	596,530

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	273,602	38,292
Miscellaneous Revenue	2,000	1,500
Taxes	1,100,000	1,111,000
Total Fund Revenue:	1,375,602	1,150,792
 Expenses		
Governmental Transfer/Services	1,344,074	1,118,675
Fund Balance	11,528	32,117
Unclassified	20,000	0
Total Fund Expenses:	1,375,602	1,150,792

Program Budgets:

	2012	2013
Revenues		
Unincorporated Area Capital #1	1,375,602	1,150,792
Total Fund Revenue:	1,375,602	1,150,792
 Expenses		
Unincorporated Area Capital #1	1,375,602	1,150,792
Total Fund Expense:	1,375,602	1,150,792

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	448,489	250,915
Miscellaneous Revenue	3,000	2,000
Taxes	1,100,000	1,111,000
Total Fund Revenue:	1,551,489	1,363,915
Expenses		
Governmental Transfer/Services	1,471,448	1,256,164
Fund Balance	30,041	107,751
Unclassified	50,000	0
Total Fund Expenses:	1,551,489	1,363,915

Program Budgets:

Revenues	2012	2013
Unincorporated Area Capital #2	1,551,489	1,363,915
Total Fund Revenue:	1,551,489	1,363,915
Expenses		
Unincorporated Area Capital #2	1,551,489	1,363,915
Total Fund Expense:	1,551,489	1,363,915

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	0	93,657
Charges for Goods/Services	484,000	411,300
Miscellaneous Revenue	0	1,000
Total Fund Revenue:	484,000	505,957
Expenses		
Salary & Wages	174,812	175,694
Employee Benefits	48,513	45,338
Supplies & Services	200,999	147,663
Interfund Services	5,537	11,305
Governmental Transfer/Services	8,712	1,937
Capital	6,000	0
Fund Balance	0	102,210
Unclassified	39,427	21,810
Total Fund Expenses:	484,000	505,957

Program Budgets:

Revenues	2012	2013
Basketball	85,000	56,000
Recreation	0	94,657
Softball	295,000	261,000
Volleyball	104,000	94,300
Total Fund Revenue:	484,000	505,957
Expenses		
Basketball	74,686	60,273
Dodgeball	2,526	0
Recreation	52,813	136,832
Softball	279,084	243,057
Volleyball	74,891	65,795
Total Fund Expense:	484,000	505,957

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

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

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	4,937,086	2,052,882
Charges for Goods/Services	616,000	0
Intergovernmental Revenue	2,364,483	2,364,483
Miscellaneous Revenue	470,350	0
Other Financing Sources	17,200,000	16,015,022
Total Fund Revenue:	25,587,919	20,432,387
 Expenses		
Salary & Wages	282,936	0
Employee Benefits	80,538	0
Supplies & Services	8,433,761	1,184,895
Interfund Services	217,852	159,158
Governmental Transfer/Services	144,260	5,000
Debt Services	10,222,172	10,210,451
Capital	2,002,281	5,205,000
Fund Balance	4,104,119	3,421,095
Unclassified	100,000	246,788
Total Fund Expenses:	25,587,919	20,432,387

Program Budgets:

	2012	2013
Revenues		
SCRWRF	25,587,919	20,432,387
Total Fund Revenue:	25,587,919	20,432,387
 Expenses		
SCRWRF	25,587,919	20,432,387
Total Fund Expense:	25,587,919	20,432,387

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	188,501	111,220
Miscellaneous Revenue	3,000	2,600
Taxes	401,930	398,268
Total Fund Revenue:	593,431	512,088
Expenses		
Supplies & Services	200,781	217,520
Governmental Transfer/Services	304,394	270,852
Fund Balance	68,256	18,716
Unclassified	20,000	5,000
Total Fund Expenses:	593,431	512,088

Program Budgets:

Revenues	2012	2013
Car Rental Tax	593,431	512,088
Total Fund Revenue:	593,431	512,088
Expenses		
Car Rental Tax	593,431	512,088
Total Fund Expense:	593,431	512,088

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	57,000	57,000
Miscellaneous Revenue	19,500	18,500
Total Fund Revenue:	76,500	75,500
Expenses		
Salary & Wages	20,129	20,719
Employee Benefits	8,805	11,554
Fund Balance	42,566	38,227
Unclassified	5,000	5,000
Total Fund Expenses:	76,500	75,500

Program Budgets:

Revenues	2012	2013
RID Administration	76,500	75,500
Total Fund Revenue:	76,500	75,500
Expenses		
RID Administration	76,500	75,500
Total Fund Expense:	76,500	75,500

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	683,864	802,187
Miscellaneous Revenue	601,700	585,950
Total Fund Revenue:	1,285,564	1,388,137
Expenses		
Salary & Wages	74,860	60,000
Employee Benefits	23,236	21,026
Supplies & Services	367,500	382,850
Interfund Services	3,000	3,000
Capital	265,550	815,100
Fund Balance	501,418	28,387
Unclassified	50,000	77,774
Total Fund Expenses:	1,285,564	1,388,137

Program Budgets:

Revenues	2012	2013
8th Avenue Building	1,249,564	1,388,137
Hartson House	9,000	0
Phoenix Apartments	27,000	0
Total Fund Revenue:	1,285,564	1,388,137
Expenses		
8th Avenue Building	1,236,568	1,341,603
Hartson House	18,148	15,667
Phoenix Apartments	30,848	30,867
Total Fund Expense:	1,285,564	1,388,137

Legally required by bond issuance.

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	0	13,012,882
Miscellaneous Revenue	0	140,000
Total Fund Revenue:	0	13,152,882
Expenses		
Fund Balance	0	13,152,882
Total Fund Expenses:	0	13,152,882

Program Budgets:

	2012	2013
Revenues		
Bond Reserve	0	140,000
Bond Service	0	13,012,882
Total Fund Revenue:	0	13,152,882
Expenses		
Bond Reserve	0	260,000
Bond Service	0	12,892,882
Total Fund Expense:	0	13,152,882

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	5,161,408	8,092,507
Charges for Goods/Services	250,000	0
Intergovernmental Revenue	3,850,000	3,750,000
Miscellaneous Revenue	122,000	110,000
Other Financing Sources	1,156,000	1,266,000
Proprietary Gains	713,310	1,200,000
Total Fund Revenue:	11,252,718	14,418,507
Expenses		
Salary & Wages	267,088	0
Employee Benefits	103,438	0
Supplies & Services	263,008	16,200
Interfund Services	442,123	233,350
Governmental Transfer/Services	35,000	35,000
Capital	1,772,500	1,963,000
Fund Balance	8,269,561	10,953,862
Unclassified	100,000	1,217,095
Total Fund Expenses:	11,252,718	14,418,507

Program Budgets:

Revenues	2012	2013
General Sewer	11,252,718	14,418,507
Total Fund Revenue:	11,252,718	14,418,507
Expenses		
General Sewer	11,252,718	14,418,507
Total Fund Expense:	11,252,718	14,418,507

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

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

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

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	34,795,339	35,138,476
Charges for Goods/Services	16,674,400	17,803,000
Intergovernmental Revenue	226,052	226,052
Licenses & Fees	1,500	1,500
Miscellaneous Revenue	1,125,000	1,175,100
Other Financing Sources	4,664,058	5,151,507
Total Fund Revenue:	57,486,349	59,495,635
Expenses		
Salary & Wages	2,254,019	2,834,934
Employee Benefits	817,166	1,084,279
Supplies & Services	4,598,622	11,257,701
Interfund Services	1,225,639	1,459,377
Governmental Transfer/Services	9,617,350	6,737,899
Debt Services	4,890,109	4,790,463
Capital	1,816,974	1,861,122
Fund Balance	31,766,470	29,189,860
Unclassified	500,000	280,000
Total Fund Expenses:	57,486,349	59,495,635

Program Budgets:

	2012	2013
Revenues		
Sewer Utilities	57,486,349	59,495,635
Total Fund Revenue:	57,486,349	59,495,635
Expenses		
SCRWRF Operations	0	13,521,094
Sewer Utilities	57,486,349	45,974,541
Total Fund Expense:	57,486,349	59,495,635

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	5,486,459	9,676,776
Charges for Goods/Services	1,368,632	1,397,957
Intergovernmental Revenue	0	150,000
Miscellaneous Revenue	220,000	70,000
Total Fund Revenue:	7,075,091	11,294,733
Expenses		
Salary & Wages	362,607	364,764
Employee Benefits	275,913	133,134
Supplies & Services	569,325	948,503
Interfund Services	168,850	171,881
Governmental Transfer/Services	46,000	50,000
Capital	4,000,000	4,020,000
Fund Balance	1,627,396	5,506,451
Unclassified	25,000	100,000
Total Fund Expenses:	7,075,091	11,294,733

Program Budgets:

Revenues	2012	2013
Stormwater Utility	7,075,091	11,294,733
Total Fund Revenue:	7,075,091	11,294,733
Expenses		
Stormwater Utility	7,075,091	11,294,733
Total Fund Expense:	7,075,091	11,294,733

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

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

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

Adopted Budget:

	2012	2013
Revenues		
Taxes	40,230	40,230
Total Fund Revenue:	40,230	40,230
 Expenses		
Governmental Transfer/Services	40,230	40,230
Total Fund Expenses:	40,230	40,230

Program Budgets:

	2012	2013
Revenues		
Tax Increment Financing #1	40,230	40,230
Total Fund Revenue:	40,230	40,230
 Expenses		
Tax Increment Financing #1	40,230	40,230
Total Fund Expense:	40,230	40,230

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

Adopted Budget:

Revenues	2012	2013
Miscellaneous Revenue	5,000	0
Taxes	344,636	0
Total Fund Revenue:	349,636	0
Expenses		
Unclassified	349,636	0
Total Fund Expenses:	349,636	0

Program Budgets:

Revenues	2012	2013
TIF 2 Liberty Lake	349,636	0
Total Fund Revenue:	349,636	0
Expenses		
TIF 2 Liberty Lake	349,636	0
Total Fund Expense:	349,636	0

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

Adopted Budget:

Revenues	2012	2013
Miscellaneous Revenue	200	0
Taxes	155,213	218,860
Total Fund Revenue:	155,413	218,860
Expenses		
Debt Services	0	115,066
Unclassified	155,413	103,794
Total Fund Expenses:	155,413	218,860

Program Budgets:

Revenues	2012	2013
TIF # 3	155,413	218,860
Total Fund Revenue:	155,413	218,860
Expenses		
TIF # 3	155,413	103,794
TIF 2008A Bond	0	115,066
Total Fund Expense:	155,413	218,860

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,855,363	225,000
Miscellaneous Revenue	10,000	0
Total Fund Revenue:	2,865,363	225,000
Expenses		
Governmental Transfer/Services	2,865,363	225,000
Total Fund Expenses:	2,865,363	225,000

Program Budgets:

Revenues	2012	2013
TIF No 3 Medical Lake	2,865,363	225,000
Total Fund Revenue:	2,865,363	225,000
Expenses		
2010A Bond Issue	2,865,363	225,000
Total Fund Expense:	2,865,363	225,000

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	0	150,000
Taxes	2,360,242	2,400,000
Total Fund Revenue:	2,360,242	2,550,000
Expenses		
Supplies & Services	2,175,000	2,450,000
Fund Balance	0	50,000
Unclassified	185,242	50,000
Total Fund Expenses:	2,360,242	2,550,000

Program Budgets:

	2012	2013
Revenues		
Tourism Promotion Assessment	2,360,242	2,550,000
Total Fund Revenue:	2,360,242	2,550,000
Expenses		
Tourism Promotion Assessment	2,360,242	2,550,000
Total Fund Expense:	2,360,242	2,550,000

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

Adopted Budget:

	2012	2013
Revenues		
Beginning Fund Balance	289,000	289,000
Miscellaneous Revenue	2,000	2,000
Taxes	100	100
Total Fund Revenue:	291,100	291,100
Expenses		
Supplies & Services	180,842	180,853
Fund Balance	60,258	60,247
Unclassified	50,000	50,000
Total Fund Expenses:	291,100	291,100

Program Budgets:

	2012	2013
Revenues		
Treas REET Tech	291,100	291,100
Total Fund Revenue:	291,100	291,100
Expenses		
Treas REET Tech	291,100	291,100
Total Fund Expense:	291,100	291,100

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	440,874	602,825
Intergovernmental Revenue	189,196	190,588
Miscellaneous Revenue	5,290	5,132
Total Fund Revenue:	635,360	798,545
Expenses		
Supplies & Services	152,000	25,898
Interfund Services	0	2,500
Governmental Transfer/Services	483,360	201,574
Capital	0	50,000
Fund Balance	0	468,573
Unclassified	0	50,000
Total Fund Expenses:	635,360	798,545

Program Budgets:

Revenues	2012	2013
Trial Court Improve	635,360	798,545
Total Fund Revenue:	635,360	798,545
Expenses		
Trial Court Improve	635,360	798,545
Total Fund Expense:	635,360	798,545

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:

	2012	2013
Revenues		
Beginning Fund Balance	986,609	1,165,304
Miscellaneous Revenue	500,000	67,092
Total Fund Revenue:	1,486,609	1,232,396
Expenses		
Salary & Wages	0	1,193
Employee Benefits	900,000	355,621
Supplies & Services	7,888	4,617
Interfund Services	0	5,000
Fund Balance	278,721	565,965
Unclassified	300,000	300,000
Total Fund Expenses:	1,486,609	1,232,396

Program Budgets:

	2012	2013
Revenues		
Unemployment	1,486,609	1,232,396
Total Fund Revenue:	1,486,609	1,232,396
Expenses		
Unemployment	1,486,609	1,232,396
Total Fund Expense:	1,486,609	1,232,396

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	242,487	456,360
Miscellaneous Revenue	2,000	2,000
Other Financing Sources	0	53,054
Taxes	1,185,728	1,174,023
Total Fund Revenue:	1,430,215	1,685,437
Expenses		
Salary & Wages	223,911	209,327
Employee Benefits	99,191	83,347
Supplies & Services	786,175	835,638
Interfund Services	18,931	23,185
Governmental Transfer/Services	0	27,000
Fund Balance	237,007	468,522
Unclassified	65,000	38,418
Total Fund Expenses:	1,430,215	1,685,437

Program Budgets:

Revenues	2012	2013
General	1,430,215	1,685,437
Total Fund Revenue:	1,430,215	1,685,437
Expenses		
General	367,871	405,827
Veteran Relief	1,036,624	1,279,610
Veteran's Court	25,720	0
Total Fund Expense:	1,430,215	1,685,437

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	48,391	43,421
Charges for Goods/Services	100,000	95,000
Fines & Forfeits	164,225	186,338
Miscellaneous Revenue	700	250
Total Fund Revenue:	313,316	325,009
Expenses		
Salary & Wages	183,550	162,604
Employee Benefits	57,166	61,523
Supplies & Services	35,849	40,162
Interfund Services	18,956	19,951
Fund Balance	2,939	25,913
Unclassified	14,856	14,856
Total Fund Expenses:	313,316	325,009

Program Budgets:

Revenues	2012	2013
Victim/Witness	313,316	325,009
Total Fund Revenue:	313,316	325,009
Expenses		
Victim/Witness	313,316	325,009
Total Fund Expense:	313,316	325,009

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	11,518,588	13,889,678
Charges for Goods/Services	10,945,000	11,333,000
Miscellaneous Revenue	160,000	190,000
Other Financing Sources	0	500,000
Total Fund Revenue:	22,623,588	25,912,678
Expenses		
Supplies & Services	2,848,300	5,482,300
Governmental Transfer/Services	6,949,443	9,698,357
Fund Balance	12,825,845	10,732,021
Total Fund Expenses:	22,623,588	25,912,678

Program Budgets:

Revenues	2012	2013
Wastewater Treatment	22,623,588	25,912,678
Total Fund Revenue:	22,623,588	25,912,678
Expenses		
Wastewater Treatment	22,623,588	25,912,678
Total Fund Expense:	22,623,588	25,912,678

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

Adopted Budget:

	2012	2013
Revenues		
Taxes	0	30,000
Total Fund Revenue:	0	30,000
Expenses		
Unclassified	0	30,000
Total Fund Expenses:	0	30,000

Program Budgets:

	2012	2013
Revenues		
West Quad TIF	0	30,000
Total Fund Revenue:	0	30,000
Expenses		
West Quad TIF	0	30,000
Total Fund Expense:	0	30,000

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

Adopted Budget:

Revenues	2012	2013
Beginning Fund Balance	2,950,389	2,987,057
Miscellaneous Revenue	2,619,915	2,394,070
Total Fund Revenue:	5,570,304	5,381,127
Expenses		
Salary & Wages	268,867	267,180
Employee Benefits	150,221	156,074
Supplies & Services	2,172,408	2,232,265
Interfund Services	36,073	49,594
Capital	25,000	0
Fund Balance	2,617,735	2,376,014
Unclassified	300,000	300,000
Total Fund Expenses:	5,570,304	5,381,127

Program Budgets:

Revenues	2012	2013
Loss Control	5,570,304	5,381,127
Total Fund Revenue:	5,570,304	5,381,127
Expenses		
Loss Control	5,570,304	5,381,127
Total Fund Expense:	5,570,304	5,381,127



GENERAL FUND REVENUE 2008-2012

SPOKANE COUNTY

Department	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 YTD as of 12/13/2012
Administrative Services	92,502,998	89,890,671	92,396,729	95,782,525	82,586,914
Assessor	34,740	46,956	13,490	20,161	6,836
Auditor	4,803,409	4,666,926	3,840,667	4,424,370	3,858,695
Ballpark	105,712	112,732	83,938	99,910	1,830
Board of Equalization	2,629	1,471	-	-	-
Boundary Review Board	2,242	2,642	350	350	-
Central Services	-	197,753	155,927	216,358	181,367
Civil Service	11,718	8,944	4,470	3,615	8,115
Clerk	2,325,059	2,149,827	1,933,268	2,152,567	1,766,655
Commissioners	7,827	8,302	1,155	662	621
Communications	260,049	372,130	381,386	530,850	445,207
Confinement	-	-	18,561	53,940	11,098
Cooperative Extension	110,969	121,333	137,079	143,306	96,177
Counsel for Defense	4,270	4,438	-	-	-
Courthouse Security	110	116	-	-	-
Debt Service	711,004	700,150	13,860,142	597,102	528,139
District Court	6,145,816	4,975,292	4,666,554	4,447,510	3,745,800
Economic Development	-	107,186	-	-	-
Emergency Mgmt	345,763	251,337	211,315	263,551	205,650
Facilities	174,723	153,822	339,770	349,579	264,226
Hearing Examiner	182,168	136,291	23,965	23,924	5,000
Human Resources	3,837	151,415	171,226	176,329	140,775
Jail	5,662,610	6,180,588	-	-	-
Juvenile	194,154	169,204	92,404	76,155	68,492
Medical Examiner	385,127	397,084	359,324	473,281	273,524
Motorsports Park	98,112	5,187,833	7,504,936	65,000	
Parks	540,394	452,402	394,453	401,574	530,856
Pre-Trial Services	42,936	60,207	75,363	111,452	98,101
Prosecutor	3,055,889	3,247,383	3,045,916	3,094,264	2,548,905
Public Defender	625,726	921,083	838,152	1,101,246	734,655
Purchasing	530,821	473,463	449,872	406,534	290,594
SCRAPS	1,296,587	1,288,170	1,203,591	1,320,178	1,010,866
Sheriff	17,292,058	19,746,119	19,186,277	17,918,958	17,622,802
State Examiner	-	-	-	-	-
Superior Court	1,405,320	1,476,107	1,279,581	1,041,290	595,178
Treasurer	1,374,588	655,954	563,866	443,889	418,367
General Fund Total:	140,239,365	1,44,315,331	153,233,727	135,740,430	118,045,445

GENERAL FUND EXPENDITURES 2008-2012

SPOKANE COUNTY

Department	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 YTD as of 12/13/12
Administrative Services	10,719,712	3,808,334	3,370,161	4,353,598	3,046,397
Assessor	3,799,222	3,849,333	3,425,357	3,201,531	3,065,072
Auditor	4,922,513	4,045,153	3,904,935	4,049,852	3,959,808
Ballpark	105,712	111,672	83,938	99,910	59,541
Board of Equalization	176,125	177,325	181,584	208,212	174,656
Boundary Review Board	237,502	226,834	214,394	228,853	35,525
Central Services	-	-	261,756	473,078	430,671
Civil Service	162,209	175,006	171,229	190,054	183,583
Clerk	2,662,300	2,588,435	2,418,692	2,597,999	2,355,708
Commissioners	766,681	757,092	853,224	868,899	824,570
Communications	587,023	553,054	561,282	540,913	474,469
Coop Extension	403,346	465,209	449,106	468,859	412,082
Counsel For Defense	993,634	989,973	1,002,637	964,502	923,369
Courthouse Security	800,497	761,178	765,752	781,688	647,728
Data Processing	4,326,162	4,630,735	4,264,204	4,464,262	4,274,387
Debt Service	1,073,415	1,064,552	3,494,650	2,057,729	1,861,901
Detention Services	8,708,612	8,602,240	23,817,306	24,030,847	22,151,470
District Court	5,725,445	4,873,016	4,403,046	4,502,767	4,041,002
Economic Development	-	107,186	-	-	-
Emergency Mgmt	426,120	365,025	343,790	374,063	327,408
Facilities	4,871,967	4,754,732	4,607,588	4,787,529	4,342,135
Geiger Spur	-	-	-	-	7,097
Health District	2,885,170	2,951,798	2,699,805	2,753,801	2,715,703
Hearing Examiner	182,168	167,758	167,651	171,889	163,353
Human Resources	724,296	828,999	693,663	743,889	722,731
Jail	20,311,056	19,777,678	537,684	-	-
Juvenile	5,949,255	5,614,366	5,427,305	5,546,257	4,975,652
Liability Insurance	2,310,008	2,029,372	1,834,031	2,863,933	2,966,862
Martin Hall	228,125	247,000	246,375	319,375	320,250
Medical Examiner	1,378,063	1,342,743	1,283,126	1,300,960	1,252,578
Motorsports	4,672,392	347,182	6,066,729	1,172,000	-
Parks	2,194,193	1,897,332	1,777,056	1,657,670	2,322,270
Pre-Trial Services	438,639	439,986	511,873	525,831	498,391
Probation	284,164	305,944	333,119	354,104	-
Prosecutor	10,596,541	11,178,882	10,425,249	11,791,794	10,780,690
Public Defender	6,472,122	6,998,726	6,462,655	6,797,886	6,161,287
Purchasing	1,212,247	1,126,082	1,092,613	1,047,103	862,322
SCOPE	198,025	233,943	238,808	250,311	227,612
SCRAPS	1,427,868	1,417,299	1,448,103	1,392,665	1,280,969
Sheriff	33,446,792	33,063,107	34,273,904	33,360,791	32,581,800
State Examiners	300,720	314,281	210,656	301,387	213,629
Superior Court	6,855,825	6,687,613	6,267,935	5,985,422	5,324,663
Treasurer	1,841,972	1,881,683	1,778,547	1,702,887	1,471,581
General Fund Total:	155,377,839	141,757,857	142,371,518	138,555,101	128,440,923

Administrative Services			Board of Equalization		
1206	Chief Executive Officer	1.00	1015	Director	1.00
1210	Accounting Technician 3	1.00	1034	Specialist 2	2.00
1216	Budget and Finance Director	1.00			3.00
1217	Budget Analyst	2.00	Central Services		
1313	Labor Relations Director	1.00	1221	Cost Recovery Project Manager	1.00
1314	Labor Relations Specialist	1.00	1244	Financial Operations Manager	1.00
		7.00	1247	Grants and Contracts Manager	1.00
Assessor			1248	Grants Administrator	1.00
1007	Office Assistant 3	2.00	1252	Grants & Contracts Analyst	1.00
1121	Appraisal Supervisor	1.00			5.00
1405	Personal Property Evaluator	3.00	Civil Service		
1409	Residential Appraiser Trainee	3.00	1013	Tech 2	1.00
1410	Residential Appraiser	10.00	1304	Specialist	1.00
1412	Appraisal Support Specialist	1.00	1305	Chief Examiner	1.00
1414	Commercial Appraiser	5.00			3.00
1415	Industrial Appraiser	1.00	Clerk		
1416	Levy Specialist	2.00	1001	Office Assistant 4	1.00
1417	Property Records Tech	4.00	1007	Office Assistant 3	2.00
1418	Chief Deputy Assessor	1.00	1031	Executive Assistant	1.00
1422	Property Records Supervisor	1.00	1108	Court Services Manager	1.00
1424	Assistant Appraisal Supervisor	2.00	1109	Chief Deputy Clerk	1.00
1653	GIS Technician 2	2.00	1115	Div Supervisor	2.00
1655	Assessor GIS Supervisor	1.00	1205	Accounting Technician 2	2.00
1656	GIS Specialist	2.00	1210	Accounting Technician 3	7.00
1658	GIS Technician 1	2.00	1245	Finance Manager	1.00
9999	Elected Officials	1.00	4206	Court Clerk	18.00
		44.00	4215	Court Process Clerk	14.00
Auditor			9999	Elected Officials	1.00
1008	License Specialist	5.00			51.00
1031	Executive Assistant	1.00	Commissioners		
1095	Election/Voter Services Tech	2.00	1001	Office Assistant 4	0.60
1096	Election/Voter Services Lead	2.00	1010	Commissioners Executive Assist	3.00
1097	Voter Services Specialist	1.00	1026	Clerk of Board/Office Admin	1.00
1098	Election/Voter Services Supv	2.00	1027	Asst to Clerk of Board	1.00
1100	Recording Specialist	3.00	2127	Public Information & Comm Mgr	1.00
1101	License Spec Field Liaison	1.00	9999	Elected Officials	3.00
1102	License Specialist-Lead	1.00			9.60
1104	Records manager	1.00	Communications		
1105	Vehicle License Manager	1.00	1205	Accounting Technician 2	1.00
1107	Elections Manager	1.00	1218	Financial Analyst	1.00
1110	Recording Specialist, Senior	1.00	4021	System Technician	5.00
1119	Recording Supervisor	1.00	4023	System Supervisor	1.00
1124	Senior Accountant	4.80	4024	Reg Emerg Comm Sys Mgr	1.00
1209	Accounting Supervisor	2.00			9.00
1210	Accounting Technician 3	2.00	Cooperative Extension		
1211	Accounting Technician 4	3.00	1001	Office Assistant 4	1.60
1213	Payroll Control Technician	2.00	1012	Secretary 2	1.00
1218	Financial Analyst	1.00	3310	4-H Coordinator	1.00
1220	Accounting Manager	1.00			3.60
9999	Elected Officials	1.00			
		39.80			

AUTHORIZED POSITIONS (as of 1-1-2013)



Counsel for Defense			2008	Trades Specialist 2	5.00
1012	Secretary 2	1.00	2010	Trades Supervisor	1.00
1030	Staff Assistant	1.00	2012	Lead Boiler Maint Specialist	1.00
4107	Attorney 2	3.00	2014	Bldg Maintenance Specialist	6.00
4108	Senior Attorney	2.00	2015	Energy Mgmt System Specialist	1.00
4111	Counsel for Defense Manager	1.00	2017	Chief Bldg Maint Specialist	1.00
4114	Paralegal 1	1.00	2018	Boiler Maint Specialist	3.00
4121	Investigator	1.00	2019	Facilities Director	1.00
		<u>10.00</u>	2020	Senior Facilities Manager	1.00
Courthouse Security			3023	Facilities Design & Const Mgr	1.00
4027	Deputy Sheriff-Patrol	1.00			25.20
1327	Campus Security Coordinator	0.80	Hearing Examiner		
		<u>1.80</u>	1030	Staff Assistant	0.80
District Court			2113	Hearing Examiner	1.00
1001	Office Assistant 4	4.00			<u>1.80</u>
1007	Office Assistant 3	3.00	Human Resources		
1012	Secretary 2	1.00	1001	Office Assistant 4	1.00
1014	Office Manager	1.00	1009	Secretary 1	0.50
1007	Office Assistant 3	3.00	1012	Secretary 2	1.00
1012	Secretary 2	1.00	1030	Staff Assistant	1.00
1014	Office Manager	1.00	1302	HR Analyst, Senior	1.00
1022	Office Supervisor	3.00	1303	Human Resources Analyst	1.00
1123	Case Management Specialist	2.00	1307	Human Resources Director	1.00
1205	Accounting Technician 2	10.00	1316	Human Resources Specialist	1.00
1210	Accounting Technician 3	3.00	1317	Computer Application Specialist	1.00
2125	Computer Applications Asst	1.00	1325	Employee Development Coord	1.00
4097	Legal Office Assistant 1	1.00			<u>9.50</u>
4098	Legal Office Assistant 2	1.00	Juvenile		
4099	Legal Secretary	1.00	1001	Office Assistant 4	5.00
4200	Judicial Operations Manager	1.00	1007	Office Assistant 3	6.00
4202	District Court Judicial Assist	8.00	1012	Secretary 2	3.00
4206	Court Clerk	7.00	1017	Staff Assistant 1	1.00
4208	Court Commissioner	1.00	1210	Accounting Technician 3	1.00
4209	Court Administrator	1.00	1211	Accounting Technician 4	1.00
4213	Mental Health Ther Ct Sup Mgr	1.00	4001	Juvenile Corrections Officer	20.00
4220	Mental Health Eval	1.00	4309	Juv Ct Mental Health Profess	1.00
4221	Mental Health Case Mgr	1.00	4310	Registered Nurse	1.50
4222	Clerk of District Court	1.00	4312	Probation Counselor 1	33.00
9999	Elected Officials	8.00	4313	Probation Counselor 2	8.00
		<u>61.00</u>	4314	Detention/Probation Div Mgr	2.00
Emergency Management			4316	Juvenile Court Administrator	1.00
4026	Res Coord	1.00	4322	Business Manager	1.00
4030	Program Admin	1.00	4323	Nurse Manager	1.00
4034	Reg Coord-Homeland Security	1.00	4327	Detention Shift Supervisor	4.00
4035	Deputy Dir	1.00	4329	Juvenile Court System Manager	1.00
4036	Program Spec	3.00	4333	Juvenile Court Unit Supervisor	4.00
4037	Homeland Security Grants Admin	1.00			<u>94.50</u>
		<u>8.00</u>			
Facilities					
1030	Staff Assistant	0.60			
1211	Accounting Technician 4	0.60			
2006	Maintenance Worker 2	3.00			

Medical Examiner			Public Defender		
1001	Office Assistant 4	1.00	1001	Office Assistant 4	2.00
1014	Office Manager	1.00	1014	Office Manager	1.00
5001	Medical Examiner	2.00	4097	Legal Office Assistant 1	2.00
5004	Autopsy Assistant	0.50	4098	Legal Office Assistant 2	2.00
5005	Chief Autopsy Assistant	1.00	4099	Legal Secretary	5.00
5006	Deputy Medical Investigator	3.00	4105	Attorney 1	3.00
5007	Medical Transcriptionist	1.00	4107	Attorney 2	42.00
		<u>9.50</u>	4108	Senior Attorney	10.00
Parks			4109	Chief Deputy Attorney	1.00
1012	Secretary 2	2.00	4113	Public Defender	1.00
1124	Senior Accountant	1.00	4115	Paralegal 2	9.00
2006	Maintenance Worker 2	1.00	4121	Investigator	5.00
2008	Trades Specialist 2	4.00	4124	Investigation Supervisor	<u>1.00</u>
2010	Trades Supervisor	2.00			84.00
2013	Mechanic 2	1.00	Purchasing		
2401	Assist parks/Rec/Golf Director	1.00	1001	Office Assistant 4	1.00
2404	Park Planner	1.00	1020	Mail Center Supervisor	1.00
2405	Parks Superintendent	1.00	1030	Staff Assistant	1.00
2407	Recreation Manager	2.00	1219	Buyer 1	1.00
2408	Park, Rec & Golf Director	1.00	1222	Buyer 3	3.00
2410	Park Ranger	1.00	1223	Purchasing Director	1.00
		<u>18.00</u>	1224	Senior Buyer	<u>1.00</u>
Pre-Trial					9.00
1001	Office Assistant 4	0.50	SCRAPS		
1017	Staff Assistant 1	1.00	1009	Secretary 1	1.00
4125	Pre-Trial Services Manager	1.00	1030	Staff Assistant	1.00
4127	Pretrial Service Officer	5.50	2905	Kennel Maintenance Officer	1.00
		<u>8.00</u>	2907	Kennel Maintenance Assistant	2.00
Prosecutor			2910	Animal Protection Officer	5.00
1001	Office Assistant 4	1.00	2915	Animal Protection Assistant	3.00
1002	Staff Assistant 2	1.00	2918	Development Coordinator	1.00
1031	Executive Assistant	1.00	2919	Animal Protection Ops Mgr	1.00
1201	Cashier	1.00	2920	Animal Protection Director	<u>1.00</u>
4097	Legal Office Assistant 1	8.00			16.00
4098	Legal Office Assistant 2	14.00	Sheriff		
4099	Legal Secretary	16.00	1003	Staff Assist-Sheriff Appoint	1.00
4101	Victim/Witness Program Mgr	1.00	1018	Administ Asst. 1	1.00
4102	Victim/Witness Program Spec	4.60	1032	Staff Assistant	1.00
4107	Attorney 2	32.80	1126	Sr. Acct & Budget Coor	1.00
4108	Senior Attorney	29.00	1211	Accounting Technician 4	2.00
4109	Chief Deputy Attorney	2.00	1239	SO Bus Oper Dir	1.00
4110	Administrative Attorney	1.00	4010	Digital-Forensic Specialist	1.00
4115	Paralegal 2	17.60	4011	Communications Officer	13.00
4117	Criminal History Specialist	1.00	4012	Communications Supervisor	4.00
4121	Investigator	2.00	4013	Forensic Specialist	4.00
4322	Business Manager	1.00	4014	Forensic Lead Specialist	2.00
9999	Elected Officials	1.00	4015	Forensic Unit Mnaager	1.00
		<u>135.00</u>	4016	Forensic Technician	3.00
			4027	Deputy Sheriff-Patrol	139.00
			4029	Detective/Corporal	46.00
			4031	Sergeant	23.00

AUTHORIZED POSITIONS (as of 1-1-2013)



4033	Lieutenant	8.00	911 Communications	
4038	Chief Criminal Deputy	2.00	1009	Secretary 1 1.00
4041	Inspector	1.00	1030	Staff Assistant 1.00
4043	Undersheriff	1.00	1211	Accounting Technician 4 1.00
4045	Automotive Technician	3.00	4062	Emerg Comm Call Receiver 53.00
4047	Fleet Manager	1.00	4063	Emerg Com MSAG, Data & Pub Ot C 1.00
4049	Sheriff Technical Assistant 2	11.00	4064	Emerg Communication Supv 9.00
4053	Grant/Contract Coordinator	1.00	4066	911 Emergency Comm Director 1.00
4055	Sheriff Technical Assistant 3	6.00	4068	911 Emerg Comm Oper Mgr 1.00
4330	Sheriff's Crime Info Analyst	2.00		<u>68.00</u>
4331	Sh Office Bus Oper Admn Mrg	1.00	Auditor O & M	
4332	Sheriff's Info Sys Coord-Appnt	1.00	1001	Office Assistant 4 1.00
9999	Elected Officials	1.00	1007	Office Assistant 3 2.00
		<u>282.00</u>	1100	Recording Specialist 3.00
Superior Court				<u>6.00</u>
1001	Office Assistant 4	1.00	Building & Planning	
1009	Secretary 1	3.00	1118	Bldg & Plan Admin Svc Mgr 1.00
1012	Secretary 2	1.00	1211	Accounting Technician 4 1.00
1016	Court Staff Assistant	1.00	2105	Planner 2 4.00
1029	Court Staff Assistant, Senior	2.00	2107	Planner 3 4.00
4119	Family Court Facilitator	2.00	2109	Neighborhood Services Spec 2.00
4205	Judicial Assistant	12.00	3000	Bldg & Planning Sr Svc Coord 1.00
4207	Official Court Reporter	12.00	3001	Bldg & Planning Svcs Coord 1 1.00
4210	Court Commissioner	6.00	3003	Bldg & Planning Svcs Coord 2 4.00
4211	Court Administrator	1.00	3005	Senior Building Technician 1.00
4212	Court Coordinator	6.00	3009	Dir of Bldg & Code Enforcement 1.00
4214	Therapeutic Drug Court Coord	1.00	3010	Director of Planning 1.00
4218	Asst Superior Court Admin	1.00	3018	Bldg/Fire Prevention Insp 6.00
5000	Court Judge	12.00	3019	Bldg & Plann Project Coord 2 2.00
		<u>61.00</u>	3020	Bldg & Plnng Senior Inspector 1.00
Treasurer			3026	Codes Administrator 1.00
1031	Executive Assistant	1.00	3103	Bldg & Plann Plans Examiner 3 1.00
1116	Tax Collections Supervisor	2.00		<u>32.00</u>
1200	Debt Management Officer	1.00	Community Services	
1211	Accounting Technician 4	1.00	1012	Secretary 2 9.00
1238	Cash Flow Manager	1.00	1030	Staff Assistant 1.00
1240	Finance Deputy	1.00	1124	Senior Accountant 4.00
1246	Senior Finance Manager	1.00	1212	Fiscal Grant Specialist 5.00
1250	Chief Deputy Treasurer	1.00	1215	Accountant 3.00
1318	Computer Application Spec 2	1.00	1242	Finance Mgr 1.00
1400	Tax Foreclosure Specialist	1.00	1318	Computer Application Spec 2 2.00
1402	Tax Collection Specialist	8.00	1420	Data Quality Technician 2.00
1406	Tax Collection Specialist 2	3.00	1620	CHSHCD Data Info Analyst 1.00
1407	Tax Collection Specialist 3	2.00	2116	Community Devel Spec 2 2.60
9999	Elected Officials	1.00	2117	Community Devel Spec 3 2.00
		<u>25.00</u>	3203	Program Planner/Evaluator 8.00
General Fund Total		1034.30	3205	Human Services Coordinator 1.00
			3206	Human Services Program Mgr 3.00
			3207	Mental Health Care Coord 3.00
			3208	Dir of Comm Svcs & Comm Devel 1.00
			3210	Assist Dir of Comm Svc/Develop 1.00
			3211	Living Skills Service Provider 10.00

AUTHORIZED POSITIONS (as of 1-1-2013)

3212	Quality & Data Systems Mgr	1.00	3015	Engineering Permit Technician	1.00
3213	Fac Mnt Mgr-Com Svc, Hse	1.00			204.40
4401	Department Aide 1	0.60		Detention Services	
		62.20	1004	Staff Assistant 3	1.00
County Roads			1032	Staff Assistant	2.00
1001	Office Technician 2	1.00	1211	Accounting Technician 4	4.00
1002	Staff Assistant 2	1.00	1243	Sh Office Bus Oper Fin Mgr	1.00
1007	Office Technician 1	2.00	2003	Bldg Maintenance Spec	1.00
1012	Admin Specialist 2	8.00	2005	Maintenance Worker 1	1.00
1232	Administrative Services Tech	2.00	2010	Trades Supervisor	1.00
1650	GIS Analyst	1.00	4003	Sheriffs Corrections Deputy	134.00
1651	GIS Technician	1.00	4005	Sh Corrections Sergeant	12.00
1656	GIS Specialist	1.00	4007	Sh Corrections Lieutenant	7.00
2120	Traffic Program Coordinator	1.00	4009	Jail Commander	1.00
2121	Traffic Program Analyst	1.00	4017	Detention Services Cook	12.00
2123	Engineering Info Sys Coord	1.00	4019	Detention Svcs Food Manager	2.00
2125	Computer Applications Asst	1.00	4045	Automotive Technician	2.00
2128	Envir Prog & Spec Project Mgr	1.00	4048	Det Svcs Registered Nurse	13.00
2130	Trans Demand Mgmt Coordinator	1.00	4049	Sheriff Technical Assistant 2	27.00
2135	Commute Trip Reduction Coord	1.80	4050	Detention Svcs Nurse Mgr	1.00
2208	Road Maint Supervisor 1	5.00	4052	Jail Office Supervisor	1.00
2210	Road Maint Supervisor 2	1.00	4055	Sheriff Technical Assistant 3	6.00
2211	Training Foreman	1.00	4058	Det Svcs Lic Practical Nurse	4.00
2218	Bridge/Roadside Supervisor	1.00	4060	Mental Health Professional	1.00
2219	Material/Resource Manager	1.00	4061	Mental Health Supervisor	1.00
2222	Operations & Maintenance Super	1.00	4301	Sh Corrections Dpty-Geiger	54.00
2242	Traffic Sign Tech 1	3.00	4302	Sergeant-Geiger	7.00
2251	Road Maintenance Specialist 1	10.00	4304	Sheriff's Case Mgmt Coord	2.00
2257	Bridge Carpenter 1	1.00	4315	Teacher-Geiger Corr Ct	1.00
2261	Road Maintenance Specialist 2	38.00	4331	Sh Office Bus Oper Admn Mgr	1.00
2262	Bridge Carpenter 2	3.00			300.00
2265	Traffic Sign Tech 2	4.00	E R & R		
2271	Road Maintenance Specialist 3	47.00	2212	Equip Maint Supervisor 1	2.00
2274	Traffic Sign Tech 3	3.00	2214	Equip Maint Supervisor 2	1.00
2283	Chief Traffic Sign Technician	1.00	2235	Shop Clerk	1.00
2284	Bridge Carpenter 3	1.00	2252	Parts Assistant/Pickup Driver	1.00
2303	Engineering Tech 1	4.00	2275	Parts Issuer	3.00
2305	Engineering Tech 2	10.60	2285	Shop Wkrk-Truck & Equip Mech	14.00
2307	Engineering Technician 3	14.00	2286	Parts Lead Worker	1.00
2309	Senior Technician	5.00	2290	Shop Wrkr-Lt Truck & Car Mech	1.00
2310	Land Development Coord	1.00	2291	Shop Wrkr-Motor Pool	1.00
2311	Traffic Signal Tech	2.00	2292	Shop Worker-Tire Person	1.00
2312	Traffic Signal Tech 3	2.00	2293	Shop Worker- Welder	2.00
2313	Chief Traffic Signal Tech	1.00			28.00
2319	Right of Way Agent 2	1.00	Golf		
2320	Supervising ROW Agent	1.00	2005	Maintenance Worker 1	1.00
2329	Engineering Office Admin	1.00	2008	Trades Specialist 2	1.00
2330	Land Surveyor	1.00	2013	Mechanic 2	2.00
2331	Engineer 1	2.00	2021	Asst Golf Course Superintendent	3.00
2332	Engineer 2	4.00	2023	Golf Superintendent	3.00
2335	Engineer 3	6.00	2025	Golf Course Maint Specialist	1.00
2337	Engineer 4	1.00			11.00
2341	County Engineer	1.00			

Information Systems			Risk Management		
1017	Staff Assistant 1	2.00	1001	Office Assistant 4	1.00
1601	Director	1.00	1306	Safety Coordinator	3.00
1607	Customer Services Coordinator	1.00	1311	Risk Manager	1.00
1609	Telecommunication Specialist	1.00	1328	Workers Comp Claim Adjudicator	2.00
1612	Telecom Specialist, Sr.	1.00	1330	Liability Claims Adjudicator	1.00
1617	ERP Project Manager	1.00	1335	Claims Technician	1.00
1619	Systems Analyst	7.00			<u>9.00</u>
1621	Analyst Programmer	8.00	Utilities		
1627	Senior Computer Programmer	5.00	1001	Office Technician 2	3.00
1629	Programming Services Manager	1.00	1002	Staff Assistant 2	2.00
1641	Sr Systems Administrator	6.00	1012	Admin Specialist 2	4.00
1642	Sr Tech Support Specialist	7.00	1014	Office Manager	1.00
1645	Database Administrator	1.00	1025	Program Specialist	1.00
1647	Technical Services Manager	1.00	1656	GIS Specialist	3.00
1652	GIS Senior Analyst	1.00	2100	Utilities Account Analyst	1.00
1653	GIS Technician 2	3.00	2124	Water Resources Specialist	3.00
1654	GIS Database Administrator	1.00	2305	Engineering Technician 2	6.00
1656	GIS Specialist	2.00	2307	Engineering Technician 3	6.00
1659	GIS Manager	1.00	2310	Land Development Coord	1.00
		<u>51.00</u>	2316	Land Use Info Sys Coord	1.00
Interstate Fair			2321	Wastewtr Collect Sys Spec 2	9.00
1007	Office Assistant 3	1.00	2323	Wastewater Collect Sys Supv	2.00
1014	Office Manager	1.00	2324	Wastewtr Collect Sys Spec 1	5.00
1211	Accounting Technician 4	1.00	2325	Wastewtr Collect Sys Spec 2	2.00
2005	Maintenance Worker 1	3.00	2326	Project Manager	2.00
2006	Maintenance Worker 2	2.00	2328	Wastewater Oper Sec Mgr	1.00
2010	Trades Supervisor	1.00	2332	Engineer 2	3.00
3304	Marketing/Sales Manager	1.00	2333	Water Resources Manager	1.00
3305	Fair & Expo Center Director	1.00	2334	Reg Sld Wst Cor & Lndfl Cls Mgr	1.00
3306	Facilities Manager	1.00	2335	Engineer 3	1.00
3307	Fair Coordinator	1.00	2337	Engineer 4	1.00
3008	Event Production Coordinator	1.00	2339	Utilities Director	1.00
3309	Event Maintenance Coordinator	1.00	2340	Water Reclamation Manager	1.00
		<u>15.00</u>	2346	Customer Accounting Spec 1	1.00
Probation			2347	Customer Accounting Spec 2	5.00
1001	Office Assistant 4	1.00	2348	Customer Accounting Spec 3	1.70
1205	Accounting Technician 2	1.00			<u>69.70</u>
4097	Legal Office Assistant 1	1.00	Veteran Services		
4098	Legal Office Assistant 2	3.00	1001	Office Assistant 4	1.00
4216	Dist Ct Prob/DUI Court Mgr	1.00	1002	Staff Assistant 2	1.00
4305	Probation Officer 1	11.00	3403	Veteran Services Officer	2.00
4307	Probation Officer 2	1.00	3405	Director	1.00
		<u>19.00</u>			<u>5.00</u>
Public Works Admin			Other Fund Total		
1124	Senior Accountant	1.00			884.30
1211	Accounting Technician 4	2.00	All Funds Total		
1241	Finance Manager	1.00			1918.60
		<u>4.00</u>			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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