



Disclaimer

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SPOKANE COUNTY

Spokane County

2016 Annual Budget

January 1, 2016 – December 31, 2016



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Elected Officials

<u>POSITION TITLE</u>	<u>INCUMBENT</u>	<u>TERM</u>	<u>TERM ENDS</u>
Assessor	Vicki Horton	4 year	12/31/18
Auditor	Vicky M. Dalton	4 year	12/31/18
Clerk	Timothy W. Fitzgerald	4 year	12/31/18
Commissioner			
District 1	Nancy McLaughlin	4 year	12/31/16
District 2	Shelly O'Quinn	4 year	12/31/16
District 3	Al French	4 year	12/31/18
District Court			
Position 1	Hon. Vance W. Peterson	4 year	1/12/19
Position 2	Hon. Sara B. Derr	4 year	1/12/19
Position 3	Hon. Donna Wilson	4 year	1/12/19
Position 4	Hon. Patti Connolly Walker	4 year	1/12/19
Position 5	Hon. Greg Tripp	4 year	1/12/19
Position 6	Hon. Debra R. Hayes	4 year	1/12/19
Position 7	Hon. Aimee N. Maurer	4 year	1/12/19
Position 8	Hon. Richard M. Leland	4 year	1/12/19
Prosecuting Attorney	Larry Haskell	4 year	12/31/18
Sheriff	Ozzie Knezovich	4 year	12/31/18
Superior Court			
Position 1	Hon. Annette Plese	4 year	1/8/17
Position 2	Hon. James Triplet	4 year	1/8/17
Position 3	Hon. Raymond F. Clary	4 year	1/8/17
Position 4	Hon. Julie M. McKay	4 year	1/8/17
Position 5	Hon. Michael P. Price	4 year	1/8/17
Position 6	Hon. Sam Cozza	4 year	1/8/17
Position 7	Hon. Maryann Moreno	4 year	1/8/17
Position 8	Hon. Harold D. Clarke III	4 year	1/8/17
Position 9	Hon. John O. Cooney	4 year	1/8/17
Position 10	Hon. Linda Tompkins	4 year	1/8/17
Position 11	Hon. Gregory Sypolt	4 year	1/8/17
Position 12	Hon. Ellen Kalama Clark	4 year	1/8/17
Treasurer	Rob Chase	4 year	12/31/18

Department Heads

POSITION TITLE

Chief Executive Officer
Chief Operations Officer
Chief Budget Officer

Department

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

DEPARTMENT HEAD

Gerry Gemmill
John Dickson
Bob Wrigley

Lorlee Mizell
Linda Kovick
Randy Vissia
Nancy Paladino
Bob Lincoln
Christine Barada
Dori Babcock
Mitch Reister
Scott Mason
John McGrath
John Witter
Edward Lewis
Ron Oscarson
Michael Dempsey
Cathy Malzahn
Becky Gehret
Richard Hartzell
Bonnie Bush
Sally Aiken, MD
Doug Chase
John Pederson
Cheryl Tofsrud
Thomas Krzyminski
Bela Kovacs
Steve Bartel
Nancy Hill
Ashley Callan
Kevin Cooke
Chuck Elmore

About The Funds

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

DEBT SERVICE FUNDS

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

CONSTRUCTION FUNDS

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

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

All Funds Budget

	Beginning Fund Balance	Annual Revenue	Annual Revenue Continuing Appropriation	Annual Expenditure	Annual Expenditure Continuing Appropriation	Ending Fund Balance
General Fund						
General Fund	17,622,827	158,379,159	5,666,713	156,503,156	5,666,713	19,498,830
Special Revenue Funds						
911 Communication	11,316,649	7,782,544	55,483	13,459,615	55,483	5,639,578
Auditor's O & M	311,409	422,031	-	522,885	-	210,555
Clerk LFO	287,795	137,878	-	315,667	-	110,006
Community Development		-	6,204,400	-	6,204,400	-
Commute Trip Reduction	368,878	173,355	-	238,875	-	303,358
Conservation Future M&O		-	323,191	-	323,191	-
Conservation Futures	1,387,714	1,886,995	58,000	1,821,501	58,000	1,453,208
County Road	7,650,608	42,382,769	-	48,136,850	-	1,896,527
Development Disability		-	5,358,888	-	5,358,888	-
District Court Probation	2,282,587	1,830,822	50,513	1,511,900	50,513	2,601,509
DV Advocacy	40,703	16,102	-	53,738	-	3,067
Historical Preservation	44,243	105,300	-	95,677	-	53,866
Homelessness Prevention	5,331,383	1,243,341	1,056,000	6,574,724	1,056,000	-
Hotel/Motel Tax	175,485	232,465	-	335,803	-	72,147
Housing Trust Fund	2,000,000	535,005	-	2,535,005	-	-
Indigent Defense & Termination	48,598	925,781	-	974,379	-	-
Indigent Defense Improvement	20,000	559,002	-	579,002	-	-
Interoperable Communications	7,301,228	9,003,776	-	11,298,653	-	5,006,351
LIFT-Liberty Lake	4,927,000	590,000	-	5,517,000	-	-
Mental Health		-	79,564,800	-	79,564,800	-
Property Tax Refund Interest	100,000	-	-	100,000	-	-
RE & Prop Tx Admin	130,875	115,000	-	203,926	-	41,949
Real Estate Excise Tax #1	1,347,624	1,939,710	-	1,811,563	-	1,475,771
Real Estate Excise Tax #2	2,535,271	1,945,649	-	2,962,480	-	1,518,440
Recreation	47,148	371,628	-	407,886	-	10,890
Retail Car Rental Tax	140,703	461,005	-	492,664	-	109,044
Rid Administrative	34,255	15,365	-	11,600	-	38,020
RSN	1,017,140	692,961	-	1,595,316	-	114,785
Substance Abuse		-	2,583,100	-	2,583,100	-
TIF-Beacon Hill		5,766	-	5,766	-	-
TIF-Liberty Lake	2,100,000	447,000	-	2,547,000	-	-
TIF-West Quadrant	170,000	28,900	-	198,900	-	-
Tourism Promotion Area	99,288	2,701,700	-	2,700,000	-	100,988
Treasurer REET Tech	60,000	-	-	60,000	-	-
Trial Court Improvement	653,924	188,954	-	453,828	-	389,050
Veterans Services	685,000	1,232,000	-	1,332,493	-	584,507
Victim/Witness Program	60,348	262,584	-	280,700	-	42,232

All Funds Budget

	Beginning Fund Balance	Annual Revenue	Annual Revenue Continuing Appropriation	Annual Expenditure	Annual Expenditure Continuing Appropriation	Ending Fund Balance
Debt Service Funds						
Projects Financed by Bonds		4,040,473	-	4,040,473	-	-
Energy Conservation		210,083	-	210,083	-	-
TIF-Airway Heights	1,000	-	-	1,000	-	-
TIF-Medical Lake		348,748	-	348,748	-	-
Construction Funds						
Capital Projects		-	184,788	-	184,788	-
Facilities Cap Improvement		-	92,054	-	92,054	-
Park Capital Improvements		-	30,764	-	30,764	-
Resource Conservation Impvts		-	125,217	-	125,217	-
TIF-ML Construction	387,523	2,500	-	390,023	-	-
Enterprise Funds						
Aquifer Protection Area	6,266,196	2,405,070	-	2,588,235	-	6,083,031
Building And Planning	2,532,096	4,673,981	-	4,582,401	-	2,623,676
General Facilities Charge	29,044,891	3,925,000	-	5,938,213	-	27,031,678
Golf Course	457,240	3,312,016	-	3,490,455	-	278,801
Interstate Fair	1,128,424	5,048,529	-	5,971,643	-	205,310
Landfill Closure	7,127,529	204,250	-	1,271,667	-	6,060,112
Regional Water Rec	1,960,319	24,863,215	-	25,013,215	-	1,810,319
SCRAPS	953,120	3,585,339	-	3,857,178	-	681,281
Sewer Bond Reserves	13,304,016	90,000	-	641,577	-	12,752,439
Sewer Construction	11,456,621	4,252,400	-	5,814,000	-	9,895,021
Sewer Operations	17,165,882	58,441,935	-	64,468,354	-	11,139,463
Solid Waste	4,199,049	9,717,255	-	9,716,599	-	4,199,705
Stormwater Utility	8,894,294	3,277,096	-	6,864,311	-	5,307,079
Wastewater Treatment Plant	12,594,588	13,500,000	-	18,985,904	-	7,108,684
Internal Service Funds						
Dental	872,884	2,249,860	-	2,475,778	-	646,966
Detention Services		40,251,122	377,126	39,428,137	377,126	822,985
ER & R	1,770,897	8,850,827	-	9,957,716	-	664,008
Information Systems	4,411,721	9,521,178	-	10,176,824	-	3,756,075
Liability	9,032,564	2,536,414	-	6,737,070	-	4,831,908
Medical	7,065,044	25,907,995	-	26,219,608	-	6,753,431
Public Works Finance	74,426	499,236	-	497,178	-	76,484
Unemployment	701,412	154,112	-	558,139	-	297,385
Worker's Comp	2,259,902	2,488,000	-	3,143,856	-	1,604,046
Fiduciary Funds						
Newman Lake Flood Control	140,806	239,600	-	365,063	-	15,343
Less Interfund Transfers						
		(91,078,070)		(91,078,070)		
	214,101,127	380,132,711	101,731,036	438,313,930	101,731,036	155,919,908

General Fund Budget

	Annual Revenue	Annual Revenue Continuing Appropriations	Annual Expenditure	Annual Expenditure Continuing Appropriations
General Government				
Administrative Services	10,829,098	97,055	3,846,163	97,055
Property Tax	48,663,274	-	-	-
Property Tax Shift	6,100,000	-	-	-
Sales Tax	40,858,192	-	-	-
Cost Allocation	9,662,535	-	-	-
Assessor	15,150	-	3,403,369	-
Auditor	4,556,681	61,629	4,899,177	61,629
Ballpark	95,145	-	95,145	-
Board of Equalization	-	-	241,913	-
Budget Office	-	-	695,077	-
Central Services	-	-	373,734	-
Chief Operating Officer	-	-	282,441	-
Commissioners	500	-	921,857	-
Coop Extension	180,298	-	550,862	-
Data Processing	-	-	5,315,121	-
Debt Service	2,593,778	-	2,702,419	-
Facilities	169,161	-	5,149,161	-
Geiger Spur	-	-	20,000	-
Health District	-	-	2,403,801	-
Hearing Examiner	12,000	-	201,667	-
Human Resources	150,185	-	1,071,278	-
Liability Insurance	-	-	1,240,930	-
Long Range Planning	-	-	1,051,709	-
Outside Agencies	-	-	619,852	-
Parks	642,525	1,459	2,184,971	1,459
Purchasing	375,660	-	1,064,452	-
Resource Conservation	-	-	93,183	-
State Examiners	-	-	310,000	-
Treasurer	735,000	-	2,290,783	-
General Government	125,639,182	160,143	41,029,065	160,143

General Fund Budget

	<u>Annual Revenue</u>	<u>Annual Revenue Continuing Appropriations</u>	<u>Annual Expenditure</u>	<u>Annual Expenditure Continuing Appropriations</u>
Public Safety				
Civil Service	-	-	195,432	-
Clerk	1,824,870	66,090	2,775,374	66,090
Communications	461,904	-	602,685	-
Confinement	-	-	30,548,795	-
Counsel For Defense	-	-	1,115,541	-
District Court	4,039,338	12,942	4,862,688	12,942
Emergency Mgmt	290,000	1,099,118	470,292	1,099,118
Juvenile	184,449	2,478,276	6,208,994	2,478,276
Martin Hall	-	-	282,875	-
Medical Examiner	410,000	-	1,566,659	-
Pre-Trial Services	109,257	-	664,606	-
Probation	-	-	345,000	-
Prosecutor	3,400,566	267,161	12,530,747	267,161
Public Defender	1,053,000	123,922	8,351,488	123,922
SCOPE	-	-	280,463	-
SCRAPS	-	-	445,332	-
Security	2,250	-	985,368	-
Sheriff	20,038,593	761,038	36,659,867	761,038
Superior Court	925,750	698,023	6,581,885	698,023
Public Safety	<u>32,739,977</u>	<u>5,506,570</u>	<u>115,474,091</u>	<u>5,506,570</u>
Operating Budget	<u>158,379,159</u>	<u>5,666,713</u>	<u>156,503,156</u>	<u>5,666,713</u>
Fund Balance	17,622,827	-	19,498,830	-
Total General Fund	<u><u>176,001,986</u></u>	<u><u>5,666,713</u></u>	<u><u>176,001,986</u></u>	<u><u>5,666,713</u></u>

General Fund Personnel

Department	2011	2012	2013	2014	2015	2016
Civil Service	3	3	3	3	2.6	2.6
Clerk	51	51	51	51	51	50
Communications	9	9	9	9	10	10
Counsel for the Defense	10	10	10	10	10	10
Courthouse Security	1	1	-	-	-	-
District Court	62.4	61	61	61	62	61.8
Emergency Management	9	8	8	7	7	8
Juvenile	99.3	92.3	94.5	93.5	93.5	96.3
Medical Examiner	9.5	9.5	9.5	9	10	10.5
Pre-Trial Services	7.5	7.5	8	8.5	8.5	8.6
Prosecuting Attorney	133.6	135.8	135	136.2	135.4	138.4
Public Defender	85	84	84	87	91	91
SCRAPS	16	17	16	-	-	-
Sheriff	287	284	283	287	293	301
Superior Court	60.6	60.8	61	61	61	61
Total Law, Safety & Justice	843.9	833.9	833	823.2	835	849.2
Administrative Services	8	7	7	7	6	6
Assessor	45	44	44	44	44	43
Auditor	44.8	40.8	39.8	40	41	41
Board of Equalization	3	3	3	3	3	3
Boundary Review	2.4	2.4	-	-	-	-
Central Services	4	6	5	5	5	4
Commissioners	9.6	9.6	9.6	9	9	9
Cooperative Extension	3	3	3.6	3.6	3.6	4.6
Facilities Maintenance	25.1	24.1	25.2	25.2	26.2	26.2
Hearing Examiner	1.8	1.8	1.8	1.8	1.8	1.8
Human Resources	10	9.5	9.5	9.5	9.5	11.5
Labor Relations	-	-	-	2	2	-
Parks & Recreation	19	19	18	18	18	19
Purchasing	11	9	9	9	9	9
Treasurer	25.3	24.5	25	25	33	31
Total Support Services	212	203.7	200.5	202.1	211.1	209.1
General Fund Total	1,055.90	1,037.60	1,033.50	1,025.30	1,046.10	1,058.30

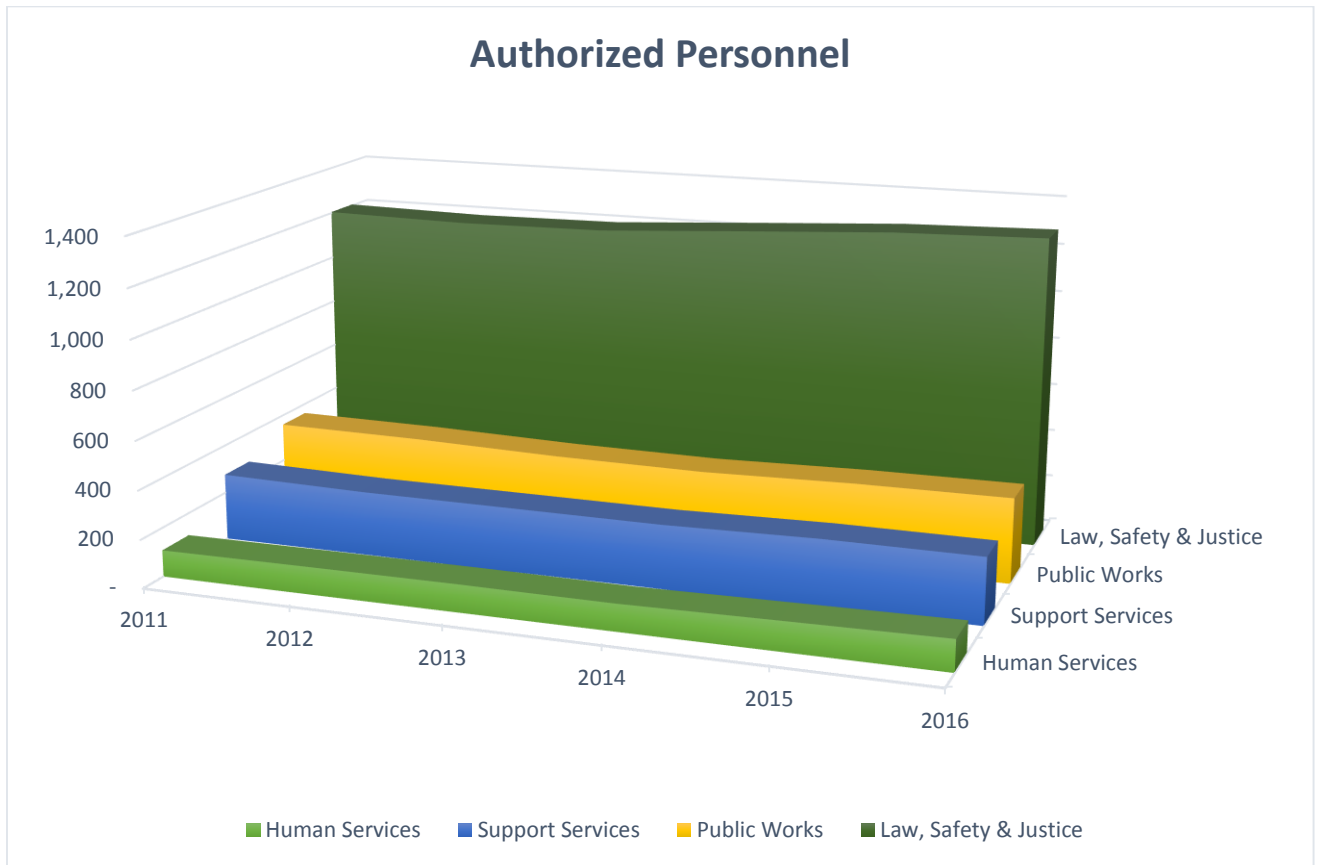
* Full Time Equivalents

Other Funds Personnel

Fund	2011	2012	2013	2014	2015	2016
911 Communications	60.6	60	68	68	69	70.5
Auditor's O & M	6	6	6	6	6	5
Buildings	32	32	32	34	36	35
Community Services	55.2	59.8	62.2	59.2	67.8	74.8
County Road	231.4	221.4	204.4	198.8	208.8	202
Detention Services	300	300	300	312	333	332
Equipment Rental	28	28	28	27	28	28
Golf Course Operations	11	11	11	11	11	11
Information Systems	54	50	51	49	52	57
Interstate Fair	17	15	15	15.5	15.5	15
Probation	18	19	19	18	18	17
Public Works Administration	0	4	4	4	5	5
Risk Management	9	9	9.8	9.8	9.8	9.8
SCRAPS	-	-	-	34	35	36
Utilities	67.7	67.7	69.7	69.5	69.7	81.7
Veteran Services	4	4.8	5	5	5.5	5.5
Other Funds Total	893.9	887.7	885.1	920.8	970.1	985.3
Grand Total All Funds	1,949.80	1,925.30	1,918.60	1,946.10	2,016.20	2,043.60

* Full Time Equivalent

Full Time Equivalent Graph



FTE's*	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Human Services**	109	113	115	112	121	130
Support Services***	277	266	265	263	275	274
Public Works	359	353	338	333	348	352
Law, Safety & Justice	1,205	1,194	1,201	1,237	1,272	1,288
Total	1,950	1,925	1,919	1,946	2,016	2,044

FTE Percentage	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Human Services	6%	6%	6%	6%	6%	6%
Support Services	14%	14%	14%	14%	14%	13%
Public Works	18%	18%	18%	17%	17%	17%
Law, Safety & Justice	62%	62%	63%	64%	63%	63%
Total	100%	100%	100%	100%	100%	100%

*numbers have been rounded

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

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

General Fund Budget Detail



Administrative Services

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

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	13,765,892	17,622,827
Charges for Goods/Services	338,000	338,000
Fines & Forfeits	4,000,000	4,100,000
Intergovernmental Revenue	3,909,039	4,801,098
Licenses & Fees	996,000	996,000
Miscellaneous Revenue	515,500	478,738
Taxes	91,830,740	95,746,466
Total Department Revenue:	115,355,171	124,083,129
Expenses		
Fund Balance	13,948,091	19,498,830
Unclassified	1,050,000	1,300,000
Salary & Wages	767,347	789,921
Employee Benefits	174,176	227,490
Supplies & Services	1,780,343	1,682,587
Governmental Transfer/Services	7,586,254	1,489,244
Debt Services	6,000	6,000
Capital	0	1,000,000
Total Department Expenses:	25,312,211	25,994,072

Program Budgets:

Revenues	2015	2016
General	108,191,132	122,881,090
Grants-Fiscal Year	300,000	300,000
ITA Civil Commitment	764,039	902,039
Property Tax Shift	6,100,000	0
Total Department Revenue:	115,355,171	124,083,129
Expenses		
Administrative Services	636,601	695,077
Chief Operations Officer	151,197	282,441
Criminal Justice Commission	120,000	135,000
General	18,004,413	24,581,554
Grants-Fiscal Year	300,000	300,000
Property Tax Shift	6,100,000	0
Total Department Expense:	25,312,211	25,994,072

Assessor

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	3,700	15,150
Miscellaneous Revenue	700	0
Total Department Revenue:	4,400	15,150

Expenses		
Salary & Wages	2,151,648	2,151,253
Employee Benefits	1,072,225	1,106,551
Supplies & Services	126,047	145,565
Total Department Expenses:	3,349,920	3,403,369

Program Budgets:

Revenues	2015	2016
Administration	4,400	15,150
Total Department Revenue:	4,400	15,150

Expenses		
Administration	3,349,920	3,403,369
Total Department Expense:	3,349,920	3,403,369

Auditor

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

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	4,601,646	4,535,046
Licenses & Fees	21,050	21,050
Miscellaneous Revenue	1,025	585
Total Department Revenue:	4,623,721	4,556,681
Expenses		
Salary & Wages	2,183,237	2,417,215
Employee Benefits	813,983	981,366
Supplies & Services	1,226,267	1,485,596
Capital	0	15,000
Total Department Expenses:	4,223,487	4,899,177

Program Budgets:

Revenues	2015	2016
Auto License	2,450,000	2,550,060
Elections	1,419,596	1,054,996
Financial Services	2,000	2,000
Recording	752,125	949,625
Total Department Revenue:	4,623,721	4,556,681
Expenses		
Administration	186,356	193,602
Auto License	606,779	617,241
Elections	1,730,455	2,116,546
Financial Services	1,309,583	1,595,586
Recording	390,314	376,202
Total Department Expense:	4,223,487	4,899,177

Ballpark

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

Adopted Budget:

Revenues	2015	2016
Miscellaneous Revenue	17,000	17,000
Other Financing Sources	78,145	78,145
Total Department Revenue:	95,145	95,145
Expenses		
Supplies & Services	95,145	95,145
Total Department Expenses:	95,145	95,145

Program Budgets:

Revenues	2015	2016
Ballpark	95,145	95,145
Total Department Revenue:	95,145	95,145
Expenses		
Ballpark	95,145	95,145
Total Department Expense:	95,145	95,145

Board of Equalization

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

Adopted Budget:

Expenses	2015	2016
Salary & Wages	131,153	138,514
Employee Benefits	62,317	72,981
Supplies & Services	30,192	30,418
Total Department Expenses:	223,662	241,913

Program Budgets:

Expenses	2015	2016
Board of Equalization	223,662	241,913
Total Department Expense:	223,662	241,913

Central Services

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	2,836,603	2,846,570
Intergovernmental Revenue	250,000	200,000
Miscellaneous Revenue	7,182,136	6,606,227
Total Department Revenue:	10,268,739	9,652,797
Expenses		
Salary & Wages	352,247	270,808
Employee Benefits	112,622	95,929
Supplies & Services	6,988	6,997
Total Department Expenses:	471,857	373,734

Program Budgets:

Revenues	2015	2016
Admin Svs - Indirect	9,848,739	8,806,873
Auditor Indirect	0	50,000
Communications Indirect	0	50,000
DEM Indirect	0	25,000
Dist Ct Indirect	0	125,000
Grant Administration	170,000	150,000
Hearing Ex Indirect	0	100
Medical Ex Indirect	0	15,000
PreTrial Indirect	0	12,000
Prosecutor Indirect	0	167,324
Public Defender Indirect	0	45,000
Security Indirect	0	500
Sup Ct Indirect	0	3,000
Support Enforcement	250,000	200,000
Treasurer Indirect	0	3,000
Total Department Revenue:	10,268,739	9,652,797
Expenses		
Grant Administration	471,857	373,734
Total Department Expense:	471,857	373,734

Civil Service

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:

Expenses	2015	2016
Salary & Wages	118,092	123,651
Employee Benefits	57,301	62,408
Supplies & Services	3,373	9,373
Total Department Expenses:	178,766	195,432

Program Budgets:

Expenses	2015	2016
Civil Service	178,766	195,432
Total Department Expense:	178,766	195,432

Clerk

The Spokane County Clerk is one of the elected officials provided by the Washington State Constitution with specific duties assigned by statute and court rules. The office is responsible for processing and managing all Superior Court records and financial transactions, 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	2015	2016
Charges for Goods/Services	1,149,520	1,198,885
Fines & Forfeits	296,520	297,985
Intergovernmental Revenue	200,000	230,000
Miscellaneous Revenue	92,020	98,000
Total Department Revenue:	1,738,060	1,824,870
Expenses		
Salary & Wages	1,740,028	1,800,074
Employee Benefits	778,249	856,310
Supplies & Services	111,490	111,490
Debt Services	7,500	7,500
Total Department Expenses:	2,637,267	2,775,374

Program Budgets:

Revenues	2015	2016
Administration	1,538,060	1,594,870
Child Support Enforcement	179,000	200,000
Child Support Enforcement	21,000	30,000
Total Department Revenue:	1,738,060	1,824,870
Expenses		
Administration	2,291,205	2,481,658
ECR	58,611	0
ITA Civil Commitment	64,088	68,159
Juvenile Division	223,363	225,557
Total Department Expense:	2,637,267	2,775,374

Commissioners

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	600	500
Total Department Revenue:	600	500
Expenses		
Salary & Wages	627,144	583,467
Employee Benefits	238,918	243,938
Supplies & Services	94,452	94,452
Total Department Expenses:	960,514	921,857

Program Budgets:

Revenues	2015	2016
Commissioners	600	500
Total Department Revenue:	600	500
Expenses		
Commissioners	202,955	142,674
District 1	216,112	223,464
District 2	214,900	216,107
District 3	213,847	221,180
External Communications	112,700	118,432
Total Department Expense:	960,514	921,857

Communications

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	2015	2016
Charges for Goods/Services	475,827	461,904
Total Department Revenue:	475,827	461,904

Expenses		
Salary & Wages	370,087	354,142
Employee Benefits	165,417	163,315
Supplies & Services	70,228	85,228
Total Department Expenses:	605,732	602,685

Program Budgets:

Revenues	2015	2016
Communications	475,827	461,904
Total Department Revenue:	475,827	461,904

Expenses		
Communications	605,732	602,685
Total Department Expense:	605,732	602,685

Confinement

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	28,114,059	30,548,795
Total Department Expenses:	28,114,059	30,548,795

Program Budgets:

Expenses	2015	2016
County Detention Costs	28,114,059	30,548,795
Total Department Expense:	28,114,059	30,548,795

Cooperative Extension

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	2015	2016
Beginning Fund Balance	32,987	19,247
Charges for Goods/Services	55,000	85,508
Miscellaneous Revenue	2,200	10,200
Other Financing Sources	62,118	65,343
Total Department Revenue:	152,305	180,298
Expenses		
Salary & Wages	166,716	179,589
Employee Benefits	67,853	78,687
Supplies & Services	92,667	86,197
Governmental Transfer/Services	197,000	197,000
Debt Services	0	9,389
Total Department Expenses:	524,236	550,862

Program Budgets:

Revenues	2015	2016
Education	28,553	51,006
Equine	62,118	65,343
Horticulture	55,934	53,249
Program Leadership	5,700	10,700
Total Department Revenue:	152,305	180,298
Expenses		
Education	28,553	51,006
Equine	62,118	65,343
Horticulture	55,934	53,249
Program Leadership	377,631	381,264
Total Department Expense:	524,236	550,862

Counsel For Defense

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

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

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

Adopted Budget:

Expenses	2015	2016
Salary & Wages	760,992	794,749
Employee Benefits	255,689	294,007
Supplies & Services	26,425	26,785
Total Department Expenses:	1,043,106	1,115,541

Program Budgets:

Expenses	2015	2016
Counsel for Defense	1,043,106	1,115,541
Total Department Expense:	1,043,106	1,115,541

Data Processing

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	5,668,399	5,315,121
Total Department Expenses:	5,668,399	5,315,121

Program Budgets:

Expenses	2015	2016
Data Processing Services	5,668,399	5,315,121
Total Department Expense:	5,668,399	5,315,121

Debt Service

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

Adopted Budget:

Revenues	2015	2016
Miscellaneous Revenue	783,310	756,435
Other Financing Sources	1,821,866	1,837,343
Total Department Revenue:	2,605,176	2,593,778
Expenses		
Debt Services	2,713,041	2,702,419
Total Department Expenses:	2,713,041	2,702,419

Program Budgets:

Revenues	2015	2016
2010 B C D	1,638,822	1,635,824
2012 LTGO (PFD Loan)	772,504	772,904
General Debt Service	193,850	185,050
Total Department Revenue:	2,605,176	2,593,778
Expenses		
2007 LTGO & Refunding	193,850	185,050
2010 B C D	1,638,822	1,635,824
2012 LTGO (PFD Loan)	772,504	772,904
Geiger Spur State Loan	18,000	18,000
Martin Hall Refunding 2005	89,865	90,641
Total Department Expense:	2,713,041	2,702,419

District Court

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	2015	2016
Charges for Goods/Services	1,249,726	1,164,603
Fines & Forfeits	2,358,700	2,244,577
Miscellaneous Revenue	75,000	80,158
Other Financing Sources	650,000	550,000
Total Department Revenue:	4,333,426	4,039,338
Expenses		
Salary & Wages	3,198,308	3,320,032
Employee Benefits	1,164,413	1,341,084
Supplies & Services	248,528	196,572
Debt Services	4,500	5,000
Capital	6,170	0
Total Department Expenses:	4,621,919	4,862,688

Program Budgets:

Revenues	2015	2016
Civil Ex Parte	73,026	58,224
District Court Clerk	3,670,400	3,431,114
Mental Health Court	590,000	550,000
Total Department Revenue:	4,333,426	4,039,338
Expenses		
Civil Ex Parte	73,026	58,224
District Court Clerk	2,132,874	2,252,714
Early Case Resolution	28,110	0
Judicial Officers	1,468,224	1,567,882
Judicial Operations	555,134	604,148
Mental Health Court	364,551	379,720
Total Department Expense:	4,621,919	4,862,688

Emergency Management

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	2015	2016
Charges for Goods/Services	235,000	270,000
Miscellaneous Revenue	20,000	20,000
Total Department Revenue:	255,000	290,000
Expenses		
Salary & Wages	250,597	249,903
Employee Benefits	81,607	98,154
Supplies & Services	101,525	122,235
Total Department Expenses:	433,729	470,292

Program Budgets:

Revenues	2015	2016
Emergency Management	235,000	270,000
Temp Grant Pay	20,000	20,000
Total Department Revenue:	255,000	290,000
Expenses		
Emergency Management	413,729	450,292
Temp Grant Pay	20,000	20,000
Total Department Expense:	433,729	470,292

Facilities

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	162,227	168,131
Miscellaneous Revenue	1,030	1,030
Total Department Revenue:	163,257	169,161
Expenses		
Salary & Wages	1,400,283	1,443,175
Employee Benefits	584,384	653,165
Supplies & Services	3,052,821	3,052,821
Total Department Expenses:	5,037,488	5,149,161

Program Budgets:

Revenues	2015	2016
Trades/Grounds	53,257	54,561
Utilities	110,000	114,600
Total Department Revenue:	163,257	169,161
Expenses		
Design	113,167	114,993
Steam	411,106	434,316
Trades/Grounds	1,982,518	2,069,155
Utilities	2,530,697	2,530,697
Total Department Expense:	5,037,488	5,149,161

Geiger Spur

This department accounts for maintenance expenses related to Geiger Spur.

Adopted Budget:

Expenses	2015	2016
Supplies & Services	20,000	20,000
Total Department Expenses:	20,000	20,000

Program Budgets:

Expenses	2015	2016
Geiger Spur	20,000	20,000
Total Department Expense:	20,000	20,000

Health District

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	10,000	0
Governmental Transfer/Services	2,753,801	2,403,801
Total Department Expenses:	2,763,801	2,403,801

Program Budgets:

Expenses	2015	2016
Health District Assessment	2,763,801	2,403,801
Total Department Expense:	2,763,801	2,403,801

Hearing Examiner

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	13,850	12,000
Total Department Revenue:	13,850	12,000
Expenses		
Salary & Wages	142,417	146,876
Employee Benefits	48,890	42,731
Supplies & Services	12,045	12,060
Total Department Expenses:	203,352	201,667

Program Budgets:

Revenues	2015	2016
Hearing Examiner	13,850	12,000
Total Department Revenue:	13,850	12,000
Expenses		
Hearing Examiner	203,352	201,667
Total Department Expense:	203,352	201,667

Human Resources

The Human Resources Department models leadership and professionalism within a network of strategic partners. We are committed to providing a broad range of customer centered services which include: Recruitment/Retention, Benefits/Classification/Compensation, Commute Trip Reduction/Parking, Legal/Employment Law Compliance, and Workforce Development.

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	2015	2016
Charges for Goods/Services	50	75
Fines & Forfeits	37,000	34,000
Miscellaneous Revenue	114,100	116,110
Total Department Revenue:	151,150	150,185
Expenses		
Salary & Wages	479,133	651,036
Employee Benefits	178,983	251,454
Supplies & Services	189,960	168,788
Total Department Expenses:	848,076	1,071,278

Program Budgets:

Revenues	2015	2016
Human Resources	150	185
Parking	151,000	150,000
Total Department Revenue:	151,150	150,185
Expenses		
Employee Programs	113,492	101,607
Human Resources	640,282	854,403
Parking	94,302	115,268
Total Department Expense:	848,076	1,071,278

Juvenile

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	2015	2016
Beginning Fund Balance	140,989	120,099
Charges for Goods/Services	3,569	26,400
Intergovernmental Revenue	2,000	2,000
Licenses & Fees	40,000	33,000
Miscellaneous Revenue	2,366	2,950
Total Department Revenue:	188,924	184,449
Expenses		
Salary & Wages	3,682,989	3,865,446
Employee Benefits	1,477,500	1,663,519
Supplies & Services	676,938	680,029
Total Department Expenses:	5,837,427	6,208,994

Program Budgets:

Revenues	2015	2016
CASA Background Checks	2,000	2,000
Confinement Services	73,549	73,549
Detention	40,000	33,000
Detention recycling	875	900
Juvenile Inmate Welfare	13,300	15,800
User Fees	59,200	59,200
Total Department Revenue:	188,924	184,449
Expenses		
Administration	387,316	421,276
CASA Background Checks	2,000	2,000
Confinement Services	73,549	73,549
Detention	3,209,810	3,345,164
Detention recycling	875	900
Juvenile Inmate Welfare	13,300	15,800
Probation	2,091,377	2,291,105
User Fees	59,200	59,200
Total Department Expense:	5,837,427	6,208,994

Liability Insurance

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	2,202,004	1,240,930
Total Department Expenses:	2,202,004	1,240,930

Program Budgets:

Expenses	2015	2016
Liability Insurance Premium	2,202,004	1,240,930
Total Department Expense:	2,202,004	1,240,930

Martin Hall

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	0	282,875
Total Department Expenses:	0	282,875

Program Budgets:

Expenses	2015	2016
Martin Hall	0	282,875
Total Department Expense:	0	282,875

Medical Examiner

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	259,100	258,000
Intergovernmental Revenue	150,000	152,000
Total Department Revenue:	409,100	410,000
Expenses		
Salary & Wages	918,878	952,147
Employee Benefits	239,804	306,130
Supplies & Services	308,382	308,382
Total Department Expenses:	1,467,064	1,566,659

Program Budgets:

Revenues	2015	2016
FIC-SUIDI	15,000	15,000
Medical Examiner	394,100	395,000
Total Department Revenue:	409,100	410,000
Expenses		
FIC-SUIDI	15,000	15,000
Indigent Burial	9,516	9,516
Medical Examiner	1,442,548	1,542,143
Total Department Expense:	1,467,064	1,566,659

Parks

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	227,000	232,500
Licenses & Fees	50	50
Miscellaneous Revenue	228,800	247,700
Other Financing Sources	146,542	162,275
Total Department Revenue:	602,392	642,525
Expenses		
Salary & Wages	966,201	1,026,609
Employee Benefits	339,342	404,879
Supplies & Services	728,488	728,233
Governmental Transfer/Services	4,350	25,250
Total Department Expenses:	2,038,381	2,184,971

Program Budgets:

Revenues	2015	2016
Liberty Lake	73,000	77,000
Northside Aquatic Facility	99,000	108,000
Parks and Recreation	177,392	195,525
Raceway Admission Tax-AH	0	1,500
Raceway Park	32,500	32,500
Raceway Park Remediation	50,000	50,000
Southside Aquatic Facility	170,500	178,000
Total Department Revenue:	602,392	642,525
Expenses		
Holmberg Pool	500	500
Liberty Lake	80,915	94,109
Northside Aquatic Facility	241,736	239,697
Parks and Recreation	1,267,239	1,408,000
Plantes Ferry Sport Stadium	44,307	41,877
Raceway Park	27,616	30,917
Raceway Park Remediation	50,000	50,000
Southside Aquatic Facility	326,068	319,871
Total Department Expense:	2,038,381	2,184,971

Pre-Trial Services

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	108,975	109,257
Total Department Revenue:	108,975	109,257
Expenses		
Salary & Wages	432,523	458,872
Employee Benefits	155,890	194,288
Supplies & Services	11,446	11,446
Total Department Expenses:	599,859	664,606

Program Budgets:

Revenues	2015	2016
Office of Pre-Trial Services	108,975	109,257
Total Department Revenue:	108,975	109,257
Expenses		
Office of Pre-Trial Services	599,859	664,606
Total Department Expense:	599,859	664,606

Probation

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

Adopted Budget:

Expenses	2015	2016
Governmental Transfer/Services	345,000	345,000
Total Department Expenses:	345,000	345,000

Program Budgets:

Expenses	2015	2016
Probation	345,000	345,000
Total Department Expense:	345,000	345,000

Prosecutor

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	965,000	725,000
Fines & Forfeits	2,500	2,000
Intergovernmental Revenue	2,440,869	2,546,316
Miscellaneous Revenue	500	250
Other Financing Sources	0	127,000
Total Department Revenue:	3,408,869	3,400,566
Expenses		
Salary & Wages	8,422,792	8,704,228
Employee Benefits	2,913,716	3,290,356
Supplies & Services	503,946	526,363
Debt Services	8,700	9,800
Total Department Expenses:	11,849,154	12,530,747

Program Budgets:

Revenues	2015	2016
Billable FTE	260,000	210,000
Community Relicensing	70,000	75,000
Family Law	1,494,408	1,510,388
Family Law	797,150	876,033
Mental Health	108,000	127,000
Prosecutor	678,311	597,145
Witness Fees	1,000	5,000
Total Department Revenue:	3,408,869	3,400,566
Expenses		
Billable FTE	339,420	357,623
Community Relicensing	95,020	269,191
Domestic Violence	323,829	347,864
Early Case Resolution	166,967	0
Family Law	2,291,558	2,386,421
ITA Civil Commitment	170,859	223,328
Mental Health	154,225	162,298
Prosecutor	8,277,276	8,754,022
Witness Fees	30,000	30,000
Total Department Expense:	11,849,154	12,530,747

Public Defender

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	2015	2016
Charges for Goods/Services	658,500	805,000
Fines & Forfeits	61,000	50,000
Other Financing Sources	175,000	198,000
Total Department Revenue:	894,500	1,053,000
Expenses		
Salary & Wages	5,333,395	5,720,173
Employee Benefits	1,877,968	2,159,926
Supplies & Services	415,640	467,900
Debt Services	3,489	3,489
Total Department Expenses:	7,630,492	8,351,488

Program Budgets:

Revenues	2015	2016
Legal Free Children	0	120,000
Mental Health PD	175,000	198,000
Public Defender	719,500	735,000
Total Department Revenue:	894,500	1,053,000
Expenses		
ITA Civil Commitment	447,028	469,316
Legal Free Children	0	120,000
Mental Health PD	229,823	242,345
Public Defender	6,953,641	7,519,827
Total Department Expense:	7,630,492	8,351,488

Purchasing

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	2015	2016
Charges for Goods/Services	375,731	375,660
Total Department Revenue:	375,731	375,660
Expenses		
Salary & Wages	448,418	463,824
Employee Benefits	162,939	183,283
Supplies & Services	417,739	417,345
Total Department Expenses:	1,029,096	1,064,452

Program Budgets:

Revenues	2015	2016
Mail Center	375,731	375,660
Total Department Revenue:	375,731	375,660
Expenses		
Mail Center	453,569	457,980
Purchasing	575,527	606,472
Total Department Expense:	1,029,096	1,064,452

Resource Conservation

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

Adopted Budget:

Expenses	2015	2016
Salary & Wages	63,354	68,624
Employee Benefits	23,306	21,559
Supplies & Services	3,000	3,000
Total Department Expenses:	89,660	93,183

Program Budgets:

Expenses	2015	2016
Resource Conservation	89,660	93,183
Total Department Expense:	89,660	93,183

SCOPE

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	62,463	62,463
Governmental Transfer/Services	218,000	218,000
Total Department Expenses:	280,463	280,463

Program Budgets:

Expenses	2015	2016
SCOPE	259,928	259,928
SIRT	20,535	20,535
Total Department Expense:	280,463	280,463

SCRAPS

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	444,000	445,332
Total Department Expenses:	444,000	445,332

Program Budgets:

Expenses	2015	2016
General	444,000	445,332
Total Department Expense:	444,000	445,332

Security

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	2,085	2,250
Total Department Revenue:	2,085	2,250
Expenses		
Salary & Wages	139,452	143,946
Employee Benefits	49,730	52,574
Supplies & Services	752,890	752,890
Capital	35,958	35,958
Total Department Expenses:	978,030	985,368

Program Budgets:

Revenues	2015	2016
County Security	2,085	2,250
Total Department Revenue:	2,085	2,250
Expenses		
County Security	230,072	235,199
Court Security	747,958	750,169
Total Department Expense:	978,030	985,368

Sheriff

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	2015	2016
Beginning Fund Balance	806,918	269,974
Charges for Goods/Services	18,221,743	17,918,298
Fines & Forfeits	251,000	244,000
Intergovernmental Revenue	308,052	196,098
Licenses & Fees	100,000	80,000
Miscellaneous Revenue	200,000	140,239
Taxes	1,192,292	1,189,984
Total Department Revenue:	21,080,005	20,038,593
Expenses		
Salary & Wages	21,652,274	23,189,739
Employee Benefits	8,937,551	9,234,857
Supplies & Services	3,562,617	3,280,746
Governmental Transfer/Services	226,062	103,125
Debt Services	101,467	6,900
Capital	645,000	844,500
Total Department Expenses:	35,124,971	36,659,867

Program Budgets:

Revenues	2015	2016
Administration	17,605,790	17,180,776
Civil	210,000	210,000
DEA	40,000	42,000
DTF Federal	697,850	153,259
DTF State	100,000	109,239
Extra Duty Employment	149,987	150,317
False Alarm Ordinance	5,000	5,000
Forensic Unit	16,000	23,300
Helicopter	15,000	15,000
ISU Federal	20,000	30,200
ISU Seizures/State	365,068	174,215
Marine Unit	108,052	101,098
School Resource Officers	234,299	358,349
Traffic Investigation	1,202,792	1,200,484
Traffic School	310,167	285,356
Total Department Revenue:	21,080,005	20,038,593

Expenses

Administration	2,673,527	2,886,483
Civil	509,196	541,669
Community Services	186,676	217,388
DEA	40,000	42,000
Dispatch	1,567,004	1,777,262
DTF Federal	797,850	153,259
DTF State	0	109,239
Emergency Operations Team	204,597	234,166
Explorers	1,265	1,665
Explosives Disposal	35,571	35,571
Extra Duty Employment	149,987	150,317
False Alarm Ordinance	5,000	5,000
Fleet Services	1,747,866	1,806,321
Forensic Unit	1,182,822	1,386,510
Helicopter	72,110	107,110
ISU Federal	20,000	30,200
ISU Seizures/State	365,068	174,215
K-9	583,296	648,984
LEIS/Crime Check	528,965	498,689
LEOFF	971,149	931,910
Marine Unit	108,052	101,098
Office of Professional Stds	223,891	250,088
Patrol	13,776,123	14,537,165
Persons	2,379,638	2,456,010
Property/Drugs	3,330,659	3,554,913
Reservists	9,401	9,401
School Resource Officers	869,081	1,070,370
Traffic Investigation	1,329,858	1,426,803
Traffic School	310,167	285,356
Training	823,788	890,215
Unallocated	322,364	340,490
Total Department Expense:	35,124,971	36,659,867

State Examiners

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

Adopted Budget:

Expenses	2015	2016
Supplies & Services	310,000	310,000
Total Department Expenses:	310,000	310,000

Program Budgets:

Expenses	2015	2016
State Auditor	310,000	310,000
Total Department Expense:	310,000	310,000

Superior Court

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

The vision of the Spokane Superior Court is to provide leadership for continuous improvement of a justice system that is responsive to the diverse and changing needs of the public and which is accountable for the efficient and effective use of public resources. 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	2015	2016
Charges for Goods/Services	95,600	91,200
Fines & Forfeits	1,200	550
Intergovernmental Revenue	152,000	138,000
Licenses & Fees	25,000	21,000
Miscellaneous Revenue	1,700	1,000
Other Financing Sources	635,000	674,000
Total Department Revenue:	910,500	925,750
Expenses		
Salary & Wages	3,834,377	3,954,361
Employee Benefits	1,062,096	1,180,517
Supplies & Services	1,402,162	1,441,007
Debt Services	5,086	6,000
Total Department Expenses:	6,303,721	6,581,885

Program Budgets:

Revenues	2015	2016
Child Support Enforcement	120,000	100,000
Child Support Enforcement	25,000	20,000
Mental Health Co-occurring	532,000	571,000
Mental Health Court	103,000	103,000
Sexual Predator	3,000	15,000
Trial Court Operations	123,500	113,750
Witness Fees	4,000	3,000
Total Department Revenue:	910,500	925,750
Expenses		
ITA Civil Commitment	175,476	186,323
Jury	358,391	358,391
Mental Health Co-occurring	532,806	571,593
Mental Health Court	103,000	103,000
Trial Court Operations	5,020,023	5,248,553
Unified Drug Court	105,025	105,025
Witness Fees	9,000	9,000
Total Department Expense:	6,303,721	6,581,885

Treasurer

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

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	461,537	450,000
Miscellaneous Revenue	285,000	285,000
Total Department Revenue:	746,537	735,000

Expenses		
Salary & Wages	1,281,351	1,363,095
Employee Benefits	552,187	592,370
Supplies & Services	356,118	335,318
Total Department Expenses:	2,189,656	2,290,783

Program Budgets:

Revenues	2015	2016
Billable FTE	402,537	0
Treasurer	344,000	735,000
Total Department Revenue:	746,537	735,000

Expenses		
Billable FTE	424,106	0
Treasurer	1,765,550	2,290,783
Total Department Expense:	2,189,656	2,290,783

Other Funds Budget Detail



911 Communication

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

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	2015	2016
Beginning Fund Balance	13,373,952	11,316,649
Charges for Goods/Services	1,011,067	1,041,178
Intergovernmental Revenue	61,070	61,000
Miscellaneous Revenue	99,450	93,168
Other Financing Sources	1,744,683	2,056,621
Taxes	0	4,530,577
Total Fund Revenue:	16,290,222	19,099,193
Expenses		
Salary & Wages	3,599,702	3,801,531
Employee Benefits	1,349,407	1,582,542
Supplies & Services	1,420,616	2,015,828
Governmental Transfer/Services	122,059	130,603
Capital	9,707,808	5,379,111
Fund Balance	4,274,265	5,639,578
Unclassified	400,000	550,000
Total Fund Expenses:	20,873,857	19,099,193

Program Budgets:

Revenues	2015	2016
Crime Check	2,720,825	3,062,503
VOIP	465	0
Wireless 911	4,740	0
Wireline 911	13,564,192	16,036,690
Total Fund Revenue:	16,290,222	19,099,193
Expenses		
911 System Upgrade	7,157,808	4,250,520
Crime Check	2,718,168	3,137,326
Emergency Notification System	100,000	100,000
VOIP	253,274	0
Wireless 911	2,741,498	0
Wireline 911	7,903,109	11,611,347
Total Fund Expense:	20,873,857	19,099,193

Aquifer Protection Area

Aquifer Protection Area Program:

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

Water Quality Management:

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	2015	2016
Beginning Fund Balance	5,801,374	6,266,196
Charges for Goods/Services	1,459,570	1,475,000
Intergovernmental Revenue	130,000	900,000
Miscellaneous Revenue	51,000	30,070
Total Fund Revenue:	7,441,944	8,671,266
Expenses		
Salary & Wages	332,242	345,355
Employee Benefits	107,535	111,509
Supplies & Services	887,059	1,501,371
Governmental Transfer/Services	542,500	530,000
Fund Balance	5,454,608	6,083,031
Unclassified	118,000	100,000
Total Fund Expenses:	7,441,944	8,671,266

Program Budgets:

Revenues	2015	2016
APA	7,203,944	7,671,196
Water Quality Management	238,000	1,000,070
Total Fund Revenue:	7,441,944	8,671,266
Expenses		
APA	6,761,741	7,424,653
Water Quality Management	680,203	1,246,613
Total Fund Expense:	7,441,944	8,671,266

Auditor's O & M

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	264,435	311,409
Charges for Goods/Services	210,000	275,000
Intergovernmental Revenue	130,000	145,000
Miscellaneous Revenue	2,026	2,031
Total Fund Revenue:	606,461	733,440
Expenses		
Salary & Wages	191,316	143,699
Employee Benefits	99,430	71,988
Supplies & Services	239,903	255,698
Debt Services	1,500	1,500
Capital	5,000	0
Fund Balance	19,312	210,555
Unclassified	50,000	50,000
Total Fund Expenses:	606,461	733,440

Program Budgets:

Revenues	2015	2016
Auditor's O&M	606,461	733,435
Clerk's O&M	0	5
Total Fund Revenue:	606,461	733,440
Expenses		
Auditor's O&M	439,011	578,687
Clerk's O&M	167,450	154,753
Total Fund Expense:	606,461	733,440

Building & Planning

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	2015	2016
Beginning Fund Balance	2,583,829	2,532,096
Charges for Goods/Services	553,896	704,428
Fines & Forfeits	350	152
Licenses & Fees	2,469,366	2,891,669
Miscellaneous Revenue	23,915	26,023
Other Financing Sources	1,045,199	1,051,709
Total Fund Revenue:	6,676,555	7,206,077
Expenses		
Salary & Wages	2,112,096	2,129,793
Employee Benefits	835,105	906,126
Supplies & Services	770,526	1,012,649
Debt Services	0	6,214
Fund Balance	2,383,092	2,623,676
Unclassified	575,736	527,619
Total Fund Expenses:	6,676,555	7,206,077

Program Budgets:

Revenues	2015	2016
Inspection	4,400,638	4,779,376
Land Use & Development	578,761	701,953
Long Range Planning	699,919	700,355
Neighborhood Services	307,377	309,532
Permitting	530,141	549,783
Plan Review	159,719	165,078
Total Fund Revenue:	6,676,555	7,206,077
Expenses		
Inspection	4,269,347	4,514,479
Land Use & Development	644,739	644,085
Long Range Planning	685,091	715,556
Neighborhood Services	368,854	418,263
Permitting	473,520	614,654
Plan Review	235,004	299,040
Total Fund Expense:	6,676,555	7,206,077

Clerk LFO

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	376,559	287,795
Charges for Goods/Services	74,700	99,300
Intergovernmental Revenue	45,000	36,578
Miscellaneous Revenue	2,900	2,000
Total Fund Revenue:	499,159	425,673
Expenses		
Salary & Wages	216,061	155,304
Employee Benefits	102,041	83,112
Supplies & Services	33,122	26,751
Debt Services	500	500
Fund Balance	97,435	110,006
Unclassified	50,000	50,000
Total Fund Expenses:	499,159	425,673

Program Budgets:

Revenues	2015	2016
Clerk	499,159	425,673
Total Fund Revenue:	499,159	425,673
Expenses		
Clerk	499,159	425,673
Total Fund Expense:	499,159	425,673

Commuter Trip Reduction

The mission of the Commuter 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	2015	2016
Beginning Fund Balance	417,656	368,878
Charges for Goods/Services	15,720	17,105
Miscellaneous Revenue	153,000	156,250
Total Fund Revenue:	586,376	542,233
Expenses		
Salary & Wages	46,394	40,142
Employee Benefits	11,590	17,668
Supplies & Services	111,174	111,640
Fund Balance	347,793	303,358
Unclassified	69,425	69,425
Total Fund Expenses:	586,376	542,233

Program Budgets:

Revenues	2015	2016
CTR	586,376	542,233
Total Fund Revenue:	586,376	542,233
Expenses		
CTR	586,376	542,233
Total Fund Expense:	586,376	542,233

Conservation Futures

In accordance with RCW 84.34.200 this fund purchases lands with outstanding natural features to maintain public open space and wildlife habitat. 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	2015	2016
Beginning Fund Balance	1,897,556	1,387,714
Miscellaneous Revenue	68,327	76,207
Taxes	1,775,458	1,810,788
Total Fund Revenue:	3,741,341	3,274,709
Expenses		
Salary & Wages	202,650	203,383
Employee Benefits	84,515	90,640
Supplies & Services	113,335	101,526
Governmental Transfer/Services	362,300	362,100
Debt Services	259,211	0
Capital	1,111,000	70,852
Fund Balance	608,330	1,453,208
Unclassified	1,000,000	993,000
Total Fund Expenses:	3,741,341	3,274,709

Program Budgets:

Revenues	2015	2016
General	3,684,014	3,212,502
Maintenance and Operations	57,327	62,207
Total Fund Revenue:	3,741,341	3,274,709
Expenses		
General	3,356,613	2,908,674
Maintenance and Operations	384,728	359,035
Mica Peak	0	7,000
Total Fund Expense:	3,741,341	3,274,709

County Road

The County Road Fund provides and maintains the best possible road system to serve the public today and into the future. It performs additional public works engineering and assists other departments and agencies. Spokane County maintains 2,530 route miles and 5,100 lane miles of County roadway.

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	6,054,502	7,650,608
Charges for Goods/Services	806,000	1,236,000
Intergovernmental Revenue	23,803,181	20,153,129
Licenses & Fees	160,000	165,000
Miscellaneous Revenue	80,000	70,800
Other Financing Sources	400,000	95,000
Taxes	20,068,549	20,662,840
Total Fund Revenue:	51,372,232	50,033,377
Expenses		
Salary & Wages	11,270,340	11,482,068
Employee Benefits	4,598,424	5,051,396
Supplies & Services	14,098,686	17,137,708
Governmental Transfer/Services	5,000	0
Debt Services	618,322	792,917
Capital	14,454,079	13,392,761
Fund Balance	6,327,381	1,896,527
Unclassified	0	280,000
Total Fund Expenses:	51,372,232	50,033,377

Program Budgets:

Revenues	2015	2016
County Road	51,372,232	50,033,377
Total Fund Revenue:	51,372,232	50,033,377
Expenses		
County Road	51,372,232	50,033,377
Total Fund Expense:	51,372,232	50,033,377

Debt Services for Projects Financed

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

Adopted Budget:

Revenues	2015	2016
Other Financing Sources	4,043,222	4,040,473
Total Fund Revenue:	4,043,222	4,040,473
Expenses		
Debt Services	4,043,222	4,040,473
Total Fund Expenses:	4,043,222	4,040,473

Program Budgets:

Revenues	2015	2016
2011B GO Avista	208,222	203,222
2011B GO Emerg Comm	3,835,000	3,837,251
Total Fund Revenue:	4,043,222	4,040,473
Expenses		
2011B GO Avista	208,222	203,222
2011B GO Emerg Comm	3,835,000	3,837,251
Total Fund Expense:	4,043,222	4,040,473

Dental

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	927,148	872,884
Miscellaneous Revenue	1,877,237	2,249,860
Total Fund Revenue:	2,804,385	3,122,744
Expenses		
Salary & Wages	718	770
Employee Benefits	241	277
Supplies & Services	1,875,708	2,224,731
Fund Balance	727,731	646,966
Unclassified	199,987	250,000
Total Fund Expenses:	2,804,385	3,122,744

Program Budgets:

Revenues	2015	2016
Dental Insurance	2,804,385	3,122,744
Total Fund Revenue:	2,804,385	3,122,744
Expenses		
Dental Insurance	2,804,385	3,122,744
Total Fund Expense:	2,804,385	3,122,744

Detention Services

To provide, staff, inmates, the community, and the Criminal Justice System a safe and secure environment for the incarceration of suspected and convicted offenders. This fund operates the Spokane County Jail and the Geiger Correctional Facility.

Adopted Budget:

Revenues	2015	2016
Charges for Goods/Services	37,302,397	39,793,522
Miscellaneous Revenue	365,250	453,400
Other Financing Sources	160,000	0
Proprietary Gains	0	4,200
Total Fund Revenue:	37,827,647	40,251,122
Expenses		
Salary & Wages	19,552,080	20,639,824
Employee Benefits	8,058,669	9,299,695
Supplies & Services	9,984,603	9,261,618
Governmental Transfer/Services	25,000	25,000
Debt Services	2,000	2,000
Capital	200,000	200,000
Fund Balance	5,295	822,985
Total Fund Expenses:	37,827,647	40,251,122

Program Budgets:

Revenues	2015	2016
Admin-Downtown	61,750	80,600
Admin-Geiger	17,400	15,400
BTR-Common	1,020	650
Confinement-Downtown	27,193,157	28,373,122
Confinement-Geiger	6,146,950	7,606,000
EHM-Geiger	14,000	20,000
Facilities-Common	1,000	0
Fleet Services-Common	700	0
Food Services	52,000	50,000
Inmate Welfare-Common	440,550	262,000
Medical-Common	320	0
Safety & Justice	0	100,000
Training-Common	360	0
Transport-Common	32,040	24,000
Work Crew-Geiger	3,451,400	3,424,350
Work Release-Geiger	415,000	295,000
Total Fund Revenue:	37,827,647	40,251,122

Expenses		
Admin-Downtown	3,765,739	3,249,959
Admin-Geiger	2,017,946	2,603,175
BTR-Common	2,870,019	2,905,326
Confinement-Downtown	10,319,862	11,047,058
Confinement-Geiger	5,688,760	6,353,690
Facilities-Common	691,760	696,355
Fleet Services-Common	345,431	354,209
Food Services	2,439,491	2,464,478
Inmate Welfare-Common	701,628	720,072
Medical-Common	5,177,650	5,614,771
Safety & Justice	0	100,000
Training-Common	634,087	633,203
Transport-Common	2,237,072	2,520,882
Work Crew-Geiger	938,202	987,944
Total Fund Expense:	37,827,647	40,251,122

District Court Probation

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 apprise the court of compliance and violations, and (3) Act as a community resource.

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	1,281,639	2,282,587
Charges for Goods/Services	1,285,060	1,384,000
Miscellaneous Revenue	8,550	13,550
Other Financing Sources	341,978	433,272
Total Fund Revenue:	2,917,227	4,113,409
Expenses		
Salary & Wages	760,334	758,935
Employee Benefits	355,044	363,142
Supplies & Services	208,131	189,823
Fund Balance	1,393,718	2,601,509
Unclassified	200,000	200,000
Total Fund Expenses:	2,917,227	4,113,409

Program Budgets:

Revenues	2015	2016
Probation	2,917,227	4,113,409
Total Fund Revenue:	2,917,227	4,113,409
Expenses		
Probation	2,917,227	4,113,409
Total Fund Expense:	2,917,227	4,113,409

DV Advocacy

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	35,478	40,703
Charges for Goods/Services	8,300	8,208
Fines & Forfeits	6,500	7,608
Miscellaneous Revenue	215	286
Total Fund Revenue:	50,493	56,805
Expenses		
Supplies & Services	11,457	8,869
Fund Balance	5,836	3,067
Unclassified	33,200	44,869
Total Fund Expenses:	50,493	56,805

Program Budgets:

Revenues	2015	2016
Community Based Organization	10,578	9,331
DV Penalty	39,915	47,474
Total Fund Revenue:	50,493	56,805
Expenses		
Community Based Organization	12,288	9,758
DV Penalty	38,205	47,047
Total Fund Expense:	50,493	56,805

Energy Conservation

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

Adopted Budget:

Revenues	2015	2016
Miscellaneous Revenue	213,705	0
Other Financing Sources	0	210,083
Total Fund Revenue:	213,705	210,083
Expenses		
Debt Services	213,705	210,083
Total Fund Expenses:	213,705	210,083

Program Budgets:

Revenues	2015	2016
Debt-Resource Conservation	213,705	210,083
Total Fund Revenue:	213,705	210,083
Expenses		
Debt-Resource Conservation	213,705	210,083
Total Fund Expense:	213,705	210,083

ER & R

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	3,841,493	1,770,897
Charges for Goods/Services	3,075,000	3,105,000
Miscellaneous Revenue	6,652,000	5,645,827
Proprietary Gains	0	100,000
Total Fund Revenue:	13,568,493	10,621,724
Expenses		
Salary & Wages	1,434,817	1,451,923
Employee Benefits	669,884	736,563
Supplies & Services	7,229,223	5,832,076
Governmental Transfer/Services	35,000	0
Debt Services	0	4,754
Capital	1,900,000	1,132,400
Fund Balance	1,299,569	664,008
Unclassified	1,000,000	800,000
Total Fund Expenses:	13,568,493	10,621,724

Program Budgets:

Revenues	2015	2016
Administration	13,568,493	10,621,724
Total Fund Revenue:	13,568,493	10,621,724
Expenses		
Administration	13,568,493	10,621,724
Total Fund Expense:	13,568,493	10,621,724

General Facilities Charge

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	2015	2016
Beginning Fund Balance	26,741,314	29,044,891
Charges for Goods/Services	1,900,000	2,350,000
Miscellaneous Revenue	530,000	600,000
Proprietary Gains	1,100,000	975,000
Total Fund Revenue:	30,271,314	32,969,891
Expenses		
Supplies & Services	110,000	110,000
Governmental Transfer/Services	5,562,963	5,828,213
Fund Balance	24,598,351	27,031,678
Total Fund Expenses:	30,271,314	32,969,891

Program Budgets:

Revenues	2015	2016
GFC	30,271,314	32,969,891
Total Fund Revenue:	30,271,314	32,969,891
Expenses		
GFC	30,271,314	32,969,891
Total Fund Expense:	30,271,314	32,969,891

Golf Course

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	647,696	457,240
Charges for Goods/Services	2,257,500	2,335,800
Miscellaneous Revenue	57,500	62,713
Other Financing Sources	607,203	913,503
Total Fund Revenue:	3,569,899	3,769,256
Expenses		
Salary & Wages	825,779	817,990
Employee Benefits	356,781	376,514
Supplies & Services	720,465	715,998
Governmental Transfer/Services	1,400	1,450
Debt Services	607,203	613,503
Capital	580,000	665,000
Fund Balance	273,271	278,801
Unclassified	205,000	300,000
Total Fund Expenses:	3,569,899	3,769,256

Program Budgets:

Revenues	2015	2016
08 Golf Improvements	539,628	543,953
General Golf	777,696	595,553
Hangman Valley Golf	796,575	1,158,050
Liberty Lake Golf	643,000	679,700
MeadowWood Golf	813,000	792,000
Total Fund Revenue:	3,569,899	3,769,256
Expenses		
08 Golf Improvements	539,628	543,953
General Golf	478,271	578,801
Hangman Valley Golf	875,453	1,147,513
Liberty Lake Golf	825,087	726,804
MeadowWood Golf	851,460	772,185
Total Fund Expense:	3,569,899	3,769,256

Historical Preservation

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	34,194	44,243
Charges for Goods/Services	75,000	105,000
Miscellaneous Revenue	300	300
Total Fund Revenue:	109,494	149,543
Expenses		
Supplies & Services	13,512	15,677
Governmental Transfer/Services	5,000	30,000
Fund Balance	10,982	53,866
Unclassified	80,000	50,000
Total Fund Expenses:	109,494	149,543

Program Budgets:

Revenues	2015	2016
SHB 1386	109,494	149,543
Total Fund Revenue:	109,494	149,543
Expenses		
SHB 1386	109,494	149,543
Total Fund Expense:	109,494	149,543

Homelessness Prevention

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	4,476,254	5,331,383
Charges for Goods/Services	1,021,563	1,231,960
Miscellaneous Revenue	23,462	11,381
Total Fund Revenue:	5,521,279	6,574,724
Expenses		
Salary & Wages	144,497	97,771
Employee Benefits	40,161	26,265
Supplies & Services	5,331,121	6,445,088
Governmental Transfer/Services	5,000	5,000
Capital	500	600
Total Fund Expenses:	5,521,279	6,574,724

Program Budgets:

Revenues	2015	2016
Bill 1359	1,334,736	1,913,518
BILL 2048	631,257	706,181
Bill 2163	1,554,659	1,869,722
Bill 2331	2,000,627	2,085,303
Total Fund Revenue:	5,521,279	6,574,724
Expenses		
Bill 1359	1,334,736	1,913,518
BILL 2048	631,257	706,181
Bill 2163	1,554,659	1,869,722
Bill 2331	2,000,627	2,085,303
Total Fund Expense:	5,521,279	6,574,724

Hotel/Motel Tax

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	175,512	175,485
Miscellaneous Revenue	900	500
Taxes	203,308	231,965
Total Fund Revenue:	379,720	407,950
Expenses		
Supplies & Services	1,058	2,583
Governmental Transfer/Services	257,881	303,220
Fund Balance	90,781	72,147
Unclassified	30,000	30,000
Total Fund Expenses:	379,720	407,950

Program Budgets:

Revenues	2015	2016
Hotel/Motel Excise Tax	379,720	407,950
Total Fund Revenue:	379,720	407,950
Expenses		
Hotel/Motel Excise Tax	379,720	407,950
Total Fund Expense:	379,720	407,950

Housing Trust Fund

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	2015	2016
Beginning Fund Balance	2,000,000	2,000,000
Charges for Goods/Services	390,000	480,000
Miscellaneous Revenue	114,000	55,005
Total Fund Revenue:	2,504,000	2,535,005
Expenses		
Salary & Wages	36,650	25,758
Employee Benefits	13,697	10,926
Supplies & Services	2,394,760	2,222,237
Governmental Transfer/Services	45,000	150,000
Capital	0	25,000
Unclassified	13,893	101,084
Total Fund Expenses:	2,504,000	2,535,005

Program Budgets:

Revenues	2015	2016
Housing Trust Fund	2,504,000	2,535,005
Total Fund Revenue:	2,504,000	2,535,005
Expenses		
Housing Trust Fund	2,504,000	2,535,005
Total Fund Expense:	2,504,000	2,535,005

Indigent Defense & Termination

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	2015	2016
Beginning Fund Balance	0	48,598
Intergovernmental Revenue	895,386	925,781
Total Fund Revenue:	895,386	974,379
Expenses		
Salary & Wages	587,252	632,449
Employee Benefits	211,435	241,482
Supplies & Services	64,164	65,448
Unclassified	32,535	35,000
Total Fund Expenses:	895,386	974,379

Program Budgets:

Revenues	2015	2016
Indigent Dependency & Terminat	895,386	974,379
Total Fund Revenue:	895,386	974,379
Expenses		
Indigent Dependency & Terminat	895,386	974,379
Total Fund Expense:	895,386	974,379

Indigent Defense Improvement

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	2015	2016
Beginning Fund Balance	0	20,000
Intergovernmental Revenue	478,331	559,002
Total Fund Revenue:	478,331	579,002
Expenses		
Salary & Wages	341,189	374,397
Employee Benefits	120,718	115,471
Supplies & Services	14,483	69,134
Unclassified	1,941	20,000
Total Fund Expenses:	478,331	579,002

Program Budgets:

Revenues	2015	2016
Indigent Defense Improvement	478,331	579,002
Total Fund Revenue:	478,331	579,002
Expenses		
Indigent Defense Improvement	478,331	579,002
Total Fund Expense:	478,331	579,002

Information Systems

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	2015	2016
Beginning Fund Balance	4,212,008	4,411,721
Charges for Goods/Services	7,978,175	9,509,468
Miscellaneous Revenue	13,000	11,710
Total Fund Revenue:	12,203,183	13,932,899
Expenses		
Salary & Wages	3,477,217	3,869,798
Employee Benefits	1,260,503	1,519,218
Supplies & Services	2,940,994	3,796,881
Capital	328,749	490,927
Fund Balance	3,695,720	3,756,075
Unclassified	500,000	500,000
Total Fund Expenses:	12,203,183	13,932,899

Program Budgets:

Revenues	2015	2016
Administration	111,550	0
GIS	917,999	334,941
Information Services	4,225,008	4,423,431
Programming Services	2,418,880	3,212,596
Public Safety	0	1,583,208
Technical Services	4,529,746	4,378,723
Total Fund Revenue:	12,203,183	13,932,899
Expenses		
Administration	1,058,892	1,017,027
GIS	787,718	879,047
Information Services	4,195,720	4,256,075
Programming Services	1,960,930	2,097,690
Public Safety	0	1,509,772
Technical Services	4,199,923	4,173,288
Total Fund Expense:	12,203,183	13,932,899

Interoperable Communications

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	2015	2016
Beginning Fund Balance	6,030,202	7,301,228
Miscellaneous Revenue	18,261	21,000
Taxes	8,580,515	8,982,776
Total Fund Revenue:	14,628,978	16,305,004
Expenses		
Salary & Wages	219,069	225,864
Employee Benefits	62,814	94,741
Supplies & Services	3,162,719	2,562,662
Governmental Transfer/Services	5,296,100	5,483,506
Debt Services	24,931	28,000
Capital	4,728,069	2,153,880
Fund Balance	385,276	5,006,351
Unclassified	750,000	750,000
Total Fund Expenses:	14,628,978	16,305,004

Program Budgets:

Revenues	2015	2016
Emerg Com Tax-General	14,628,978	16,305,004
Total Fund Revenue:	14,628,978	16,305,004
Expenses		
Crime Check	1,461,100	1,646,256
Emerg Com Tax-General	1,135,276	5,756,351
Emergency Notification	100,000	100,000
New Communication System	11,932,602	8,802,397
Total Fund Expense:	14,628,978	16,305,004

Interstate Fair

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	2015	2016
Beginning Fund Balance	1,321,786	1,173,424
Charges for Goods/Services	1,388,000	1,387,000
Fines & Forfeits	1,500	1,500
Intergovernmental Revenue	87,000	102,000
Miscellaneous Revenue	2,633,921	2,861,822
Other Financing Sources	494,508	651,207
Total Fund Revenue:	5,926,715	6,176,953
Expenses		
Salary & Wages	891,418	953,517
Employee Benefits	361,233	429,323
Supplies & Services	2,372,466	2,363,274
Governmental Transfer/Services	193,850	185,050
Debt Services	783,079	1,090,479
Capital	1,033,445	850,000
Fund Balance	191,224	205,310
Unclassified	100,000	100,000
Total Fund Expenses:	5,926,715	6,176,953

Program Budgets:

Revenues	2015	2016
Fair & Expo Center	1,520,341	1,589,424
Fair Event	2,416,000	2,422,000
Marketing of Interstate Fair	25,000	40,000
Non-Operating	976,929	1,275,529
Refunding of Bond Issues	988,445	850,000
Total Fund Revenue:	5,926,715	6,176,953
Expenses		
Fair & Expo Center	2,127,675	2,132,492
Fair Event	1,833,666	1,918,932
Non-Operating	976,929	1,275,529
Refunding of Bond Issues	988,445	850,000
Total Fund Expense:	5,926,715	6,176,953

Landfill Closure

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	8,973,726	7,127,529
Charges for Goods/Services	10,000	138,900
Miscellaneous Revenue	75,100	65,350
Total Fund Revenue:	9,058,826	7,331,779
Expenses		
Salary & Wages	370,376	394,026
Employee Benefits	156,377	172,265
Supplies & Services	501,526	454,476
Governmental Transfer/Services	900	900
Capital	20,000	0
Fund Balance	7,775,647	6,060,112
Unclassified	234,000	250,000
Total Fund Expenses:	9,058,826	7,331,779

Program Budgets:

Revenues	2015	2016
Administration	9,058,726	7,331,469
Colbert	0	55
Greenacres	0	35
Mica	100	220
Total Fund Revenue:	9,058,826	7,331,779
Expenses		
Administration	8,638,626	6,944,379
Colbert	236,000	225,200
Greenacres	88,150	68,150
Mica	96,050	94,050
Total Fund Expense:	9,058,826	7,331,779

Liability

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	9,847,896	9,032,564
Charges for Goods/Services	3,771,238	2,416,414
Miscellaneous Revenue	92,000	95,000
Proprietary Gains	30,000	25,000
Total Fund Revenue:	13,741,134	11,568,978
Expenses		
Salary & Wages	242,908	238,984
Employee Benefits	90,776	100,991
Supplies & Services	4,599,776	5,395,420
Debt Services	0	1,650
Fund Balance	7,807,674	4,831,908
Unclassified	1,000,000	1,000,025
Total Fund Expenses:	13,741,134	11,568,978

Program Budgets:

Revenues	2015	2016
Liability Insurance	13,741,134	11,568,978
Total Fund Revenue:	13,741,134	11,568,978
Expenses		
Liability Insurance	13,741,134	11,568,978
Total Fund Expense:	13,741,134	11,568,978

LIFT-Liberty Lake

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	4,201,000	4,927,000
Miscellaneous Revenue	20,000	30,000
Taxes	536,000	560,000
Total Fund Revenue:	4,757,000	5,517,000
Expenses		
Supplies & Services	15,000	717,000
Unclassified	4,742,000	4,800,000
Total Fund Expenses:	4,757,000	5,517,000

Program Budgets:

Revenues	2015	2016
LIFT-Liberty Lake	4,757,000	5,517,000
Total Fund Revenue:	4,757,000	5,517,000
Expenses		
LIFT-Liberty Lake	4,757,000	5,517,000
Total Fund Expense:	4,757,000	5,517,000

Medical

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	9,648,073	7,065,044
Miscellaneous Revenue	21,453,129	25,907,995
Total Fund Revenue:	31,101,202	32,973,039
Expenses		
Salary & Wages	7,668	8,224
Employee Benefits	2,894	3,348
Supplies & Services	21,772,534	23,708,095
Fund Balance	7,317,642	6,753,431
Unclassified	2,000,464	2,499,941
Total Fund Expenses:	31,101,202	32,973,039

Program Budgets:

Revenues	2015	2016
Group Health	13,258,749	13,919,327
Premera	17,842,453	19,053,712
Total Fund Revenue:	31,101,202	32,973,039
Expenses		
Group Health	13,258,762	13,919,327
Premera	17,842,440	19,053,712
Total Fund Expense:	31,101,202	32,973,039

Newman Lake Flood Control

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	152,093	140,806
Intergovernmental Revenue	17,788	0
Miscellaneous Revenue	1,100	900
Taxes	217,000	238,700
Total Fund Revenue:	387,981	380,406
Expenses		
Supplies & Services	219,292	345,263
Governmental Transfer/Services	3,000	3,000
Fund Balance	152,093	15,343
Unclassified	13,596	16,800
Total Fund Expenses:	387,981	380,406

Program Budgets:

Revenues	2015	2016
Newman Lake Flood Control	387,981	380,406
Total Fund Revenue:	387,981	380,406
Expenses		
Newman Lake Flood Control	387,981	380,406
Total Fund Expense:	387,981	380,406

Property Tax Refund Interest

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	100,000	100,000
Taxes	50,255	0
Total Fund Revenue:	150,255	100,000
Expenses		
Debt Services	150,255	100,000
Total Fund Expenses:	150,255	100,000

Program Budgets:

Revenues	2015	2016
NOANET	50,255	0
Property Tax Refund Interest	100,000	100,000
Total Fund Revenue:	150,255	100,000
Expenses		
NOANET	50,255	0
Property Tax Refund Interest	100,000	100,000
Total Fund Expense:	150,255	100,000

Public Works Finance

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	2015	2016
Beginning Fund Balance	148,098	74,426
Charges for Goods/Services	541,966	498,236
Miscellaneous Revenue	1,000	1,000
Total Fund Revenue:	691,064	573,662
Expenses		
Salary & Wages	275,289	281,496
Employee Benefits	98,406	105,167
Supplies & Services	120,665	60,515
Fund Balance	146,704	76,484
Unclassified	50,000	50,000
Total Fund Expenses:	691,064	573,662

Program Budgets:

Revenues	2015	2016
Public Works Finance	691,064	573,662
Total Fund Revenue:	691,064	573,662
Expenses		
Public Works Finance	691,064	573,662
Total Fund Expense:	691,064	573,662

Real Estate & Property Tax Administration

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	50,000	130,875
Charges for Goods/Services	55,000	80,000
Intergovernmental Revenue	0	35,000
Miscellaneous Revenue	100	0
Total Fund Revenue:	105,100	245,875
Expenses		
Supplies & Services	0	48,926
Fund Balance	0	41,949
Unclassified	105,100	155,000
Total Fund Expenses:	105,100	245,875

Program Budgets:

Revenues	2015	2016
RE Prop Tx Admin	105,100	245,875
Total Fund Revenue:	105,100	245,875
Expenses		
RE Prop Tx Admin	105,100	245,875
Total Fund Expense:	105,100	245,875

Real Estate Excise Tax #1

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	553,581	1,347,624
Miscellaneous Revenue	2,768	6,738
Taxes	1,568,360	1,932,972
Total Fund Revenue:	2,124,709	3,287,334
Expenses		
Governmental Transfer/Services	824,214	986,563
Fund Balance	475,495	1,475,771
Unclassified	825,000	825,000
Total Fund Expenses:	2,124,709	3,287,334

Program Budgets:

Revenues	2015	2016
Unincorporated Area Capital #1	2,124,709	3,287,334
Total Fund Revenue:	2,124,709	3,287,334
Expenses		
Unincorporated Area Capital #1	2,124,709	3,287,334
Total Fund Expense:	2,124,709	3,287,334

Real Estate Excise Tax #2

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	2,071,889	2,535,271
Miscellaneous Revenue	1,962	12,677
Taxes	1,568,360	1,932,972
Total Fund Revenue:	3,642,211	4,480,920
Expenses		
Governmental Transfer/Services	1,255,513	1,512,480
Fund Balance	1,136,698	1,518,440
Unclassified	1,250,000	1,450,000
Total Fund Expenses:	3,642,211	4,480,920

Program Budgets:

Revenues	2015	2016
Unincorporated Area Capital #2	3,642,211	4,480,920
Total Fund Revenue:	3,642,211	4,480,920
Expenses		
Unincorporated Area Capital #2	3,642,211	4,480,920
Total Fund Expense:	3,642,211	4,480,920

Recreation

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	39,566	47,148
Charges for Goods/Services	325,000	320,800
Miscellaneous Revenue	400	828
Other Financing Sources	50,000	50,000
Total Fund Revenue:	414,966	418,776
Expenses		
Salary & Wages	161,027	167,362
Employee Benefits	61,430	69,521
Supplies & Services	159,769	151,003
Fund Balance	22,740	10,890
Unclassified	10,000	20,000
Total Fund Expenses:	414,966	418,776

Program Budgets:

Revenues	2015	2016
Basketball	44,000	40,000
Recreation	89,966	97,976
Softball	220,000	210,000
Volleyball	61,000	70,800
Total Fund Revenue:	414,966	418,776
Expenses		
Basketball	41,246	66,388
Recreation	32,740	30,890
Softball	278,101	249,002
Volleyball	62,879	72,496
Total Fund Expense:	414,966	418,776

Regional Water Reclamation

Provide overall program, personnel, facilities, and equipment necessary for Spokane County's regional water reclamation facilities, including the new wastewater treatment plant at 1004 N Freya Street in Spokane (formerly called the Old Stockyards Site). The regional facilities includes new pumping stations on the North Valley Interceptor and the Spokane Valley Interceptor, which direct wastewater to the new plant via force main pipelines. Additionally, other related regional infrastructure is included that specifically support the facilities' construction and operation, such as a treated effluent (outfall) pipeline to the Spokane River. Additional components include the bio solids management program, and may include reclaimed water pumping, storage, distribution, and/or supplemental treatment facilities supporting the regional water reclamation system. After the construction is completed, all operation and maintenance (O&M) expenditures will be retained in this fund, as well as the related debt. This fund will allow the County to isolate the revenues and expenses to the regional water reclamation facilities, and to maintain records for reports as required by multiple agencies and bond requirements.

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	3,108,839	4,660,393
Intergovernmental Revenue	2,194,241	2,203,699
Miscellaneous Revenue	75,000	50,000
Other Financing Sources	22,579,093	19,909,442
Total Fund Revenue:	27,957,173	26,823,534
Expenses		
Supplies & Services	834,000	667,000
Debt Services	15,105,969	17,391,141
Capital	6,475,000	3,355,000
Fund Balance	5,342,204	5,210,393
Unclassified	200,000	200,000
Total Fund Expenses:	27,957,173	26,823,534

Program Budgets:

Revenues	2015	2016
SCRWRF	27,957,173	26,823,534
Total Fund Revenue:	27,957,173	26,823,534
Expenses		
SCRWRF	27,957,173	26,823,534
Total Fund Expense:	27,957,173	26,823,534

Retail Car Rental Tax

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	100,341	140,703
Miscellaneous Revenue	1,000	1,005
Taxes	409,000	460,000
Total Fund Revenue:	510,341	601,708
Expenses		
Supplies & Services	218,551	226,901
Governmental Transfer/Services	236,369	235,763
Fund Balance	25,421	109,044
Unclassified	30,000	30,000
Total Fund Expenses:	510,341	601,708

Program Budgets:

Revenues	2015	2016
Car Rental Tax	510,341	601,708
Total Fund Revenue:	510,341	601,708
Expenses		
Car Rental Tax	510,341	601,708
Total Fund Expense:	510,341	601,708

RID Administration

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	38,509	34,255
Miscellaneous Revenue	18,500	15,365
Total Fund Revenue:	57,009	49,620
Expenses		
Salary & Wages	21,037	3,994
Employee Benefits	12,226	2,606
Fund Balance	18,746	38,020
Unclassified	5,000	5,000
Total Fund Expenses:	57,009	49,620

Program Budgets:

Revenues	2015	2016
RID Administration	57,009	49,620
Total Fund Revenue:	57,009	49,620
Expenses		
RID Administration	57,009	49,620
Total Fund Expense:	57,009	49,620

Regional Support Network

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	2015	2016
Beginning Fund Balance	979,244	1,017,140
Miscellaneous Revenue	718,345	692,961
Total Fund Revenue:	1,697,589	1,710,101
Expenses		
Salary & Wages	89,045	90,780
Employee Benefits	30,821	34,095
Supplies & Services	432,015	430,355
Debt Services	150,000	110,000
Capital	230,000	230,000
Fund Balance	84,418	114,785
Unclassified	681,290	700,086
Total Fund Expenses:	1,697,589	1,710,101

Program Budgets:

Revenues	2015	2016
8th Avenue Building	1,697,589	1,710,101
Total Fund Revenue:	1,697,589	1,710,101
Expenses		
8th Avenue Building	1,651,970	1,664,601
Phoenix Apartments	45,619	45,500
Total Fund Expense:	1,697,589	1,710,101

Spokane County Regional Animal Protection Services (SCRAPS)

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	538,200	1,013,120
Charges for Goods/Services	1,711,506	1,754,926
Licenses & Fees	1,176,822	1,252,999
Miscellaneous Revenue	309,454	317,414
Other Financing Sources	200,000	200,000
Total Fund Revenue:	3,935,982	4,538,459
Expenses		
Salary & Wages	1,414,866	1,466,603
Employee Benefits	655,690	720,277
Supplies & Services	1,050,335	1,093,594
Debt Services	0	441,007
Capital	0	60,000
Fund Balance	358,091	681,281
Unclassified	457,000	75,697
Total Fund Expenses:	3,935,982	4,538,459

Program Budgets:

Revenues	2015	2016
Donations	76,731	85,766
General	3,412,333	3,991,045
HOPE Foundation	216,918	231,648
Neutering Reimb-Adoptions	80,000	80,000
Spay/Neuter Surcharge	150,000	150,000
Total Fund Revenue:	3,935,982	4,538,459
Expenses		
Donations	77,537	85,766
General	3,411,527	3,550,038
HOPE Foundation	216,918	231,648
Neutering Reimb-Adoptions	80,000	80,000
SCRAPS Debt	0	441,007
Spay/Neuter Surcharge	150,000	150,000
Total Fund Expense:	3,935,982	4,538,459

Sewer Bond Reserves

Legally required by bond issuance.

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	13,339,278	13,304,016
Miscellaneous Revenue	120,000	90,000
Total Fund Revenue:	13,459,278	13,394,016
Expenses		
Fund Balance	13,459,278	13,394,016
Total Fund Expenses:	13,459,278	13,394,016

Program Budgets:

Revenues	2015	2016
Bond Reserve	120,000	90,000
Bond Service	13,339,278	13,304,016
Total Fund Revenue:	13,459,278	13,394,016
Expenses		
Bond Reserve	260,000	641,577
Bond Service	13,199,278	12,752,439
Total Fund Expense:	13,459,278	13,394,016

Sewer Construction

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	7,496,907	11,456,621
Miscellaneous Revenue	145,000	170,000
Other Financing Sources	3,280,000	3,682,400
Proprietary Gains	325,000	400,000
Total Fund Revenue:	11,246,907	15,709,021
Expenses		
Supplies & Services	649,141	560,000
Capital	5,782,000	4,754,000
Fund Balance	3,315,766	9,895,021
Unclassified	1,500,000	500,000
Total Fund Expenses:	11,246,907	15,709,021

Program Budgets:

Revenues	2015	2016
GENERAL SEWER	11,246,907	15,709,021
Total Fund Revenue:	11,246,907	15,709,021
Expenses		
GENERAL SEWER	11,246,907	15,709,021
Total Fund Expense:	11,246,907	15,709,021

Sewer Operations

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

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

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

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	48,775,917	48,050,900
Charges for Goods/Services	19,722,000	21,666,100
Fines & Forfeits	515,000	300,000
Intergovernmental Revenue	209,775	210,679
Licenses & Fees	1,000	750
Miscellaneous Revenue	568,150	628,575
Other Financing Sources	5,422,712	4,735,813
Proprietary Gains	200,000	15,000
Total Fund Revenue:	75,414,554	75,607,817
Expenses		
Salary & Wages	2,896,099	2,928,965
Employee Benefits	1,197,483	1,268,169
Supplies & Services	14,927,917	15,302,306
Governmental Transfer/Services	7,175,000	4,722,000
Debt Services	5,633,486	4,951,692
Capital	1,372,376	1,486,500
Fund Balance	42,000,833	44,686,621
Unclassified	211,360	261,564
Total Fund Expenses:	75,414,554	75,607,817

Program Budgets:

Revenues	2015	2016
Administration	0	25
SCRWRF Operations	0	50
Sewer Utilities	75,414,554	75,607,742
Total Fund Revenue:	75,414,554	75,607,817
Expenses		
Administration	6,930,336	6,452,232
SCRWRF Operations	16,191,764	13,817,500
Sewer Utilities	52,292,454	55,338,085
Total Fund Expense:	75,414,554	75,607,817

Solid Waste

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	4,353,877	4,199,049
Charges for Goods/Services	10,800,000	9,423,673
Intergovernmental Revenue	700,000	266,482
Miscellaneous Revenue	1,000	27,100
Other Financing Sources	6,100,000	0
Proprietary Gains	330,000	0
Total Fund Revenue:	22,284,877	13,916,304
Expenses		
Supplies & Services	9,785,104	9,421,599
Debt Services	0	195,000
Capital	9,900,000	0
Fund Balance	2,399,773	4,199,705
Unclassified	200,000	100,000
Total Fund Expenses:	22,284,877	13,916,304

Program Budgets:

Revenues	2015	2016
Solid Waste	22,284,877	13,916,304
Total Fund Revenue:	22,284,877	13,916,304
Expenses		
Solid Waste	22,284,877	13,916,304
Total Fund Expense:	22,284,877	13,916,304

Stormwater Utility

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	9,949,498	9,394,294
Charges for Goods/Services	1,400,000	1,706,096
Intergovernmental Revenue	1,000,000	1,000,000
Miscellaneous Revenue	100,000	71,000
Total Fund Revenue:	12,449,498	12,171,390
Expenses		
Salary & Wages	361,013	673,087
Employee Benefits	122,663	293,277
Supplies & Services	1,283,385	1,247,947
Capital	4,410,000	2,150,000
Fund Balance	4,272,437	5,807,079
Unclassified	2,000,000	2,000,000
Total Fund Expenses:	12,449,498	12,171,390

Program Budgets:

Revenues	2015	2016
Stormwater Utility	12,449,498	12,171,390
Total Fund Revenue:	12,449,498	12,171,390
Expenses		
Stormwater Utility	12,449,498	12,171,390
Total Fund Expense:	12,449,498	12,171,390

TIF-Airway Heights

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	1,000	1,000
Total Fund Revenue:	1,000	1,000
Expenses		
Governmental Transfer/Services	1,000	1,000
Total Fund Expenses:	1,000	1,000

Program Budgets:

Revenues	2015	2016
TIF - Airway Heights	1,000	1,000
Total Fund Revenue:	1,000	1,000
Expenses		
TIF - Airway Heights	1,000	1,000
Total Fund Expense:	1,000	1,000

TIF-Beacon Hill

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

Adopted Budget:

Revenues	2015	2016
Taxes	0	5,766
Total Fund Revenue:	0	5,766
Expenses		
Unclassified	0	5,766
Total Fund Expenses:	0	5,766

Program Budgets:

Revenues	2015	2016
Beacon Hill TIF	0	5,766
Total Fund Revenue:	0	5,766
Expenses		
Beacon Hill TIF	0	5,766
Total Fund Expense:	0	5,766

TIF-Liberty Lake

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	2,179,500	2,100,000
Miscellaneous Revenue	10,000	12,000
Taxes	394,000	435,000
Total Fund Revenue:	2,583,500	2,547,000
Expenses		
Supplies & Services	0	300,000
Unclassified	2,583,500	2,247,000
Total Fund Expenses:	2,583,500	2,547,000

Adopted Budget:

Program Budgets:

Revenues	2015	2016
TIF #2 LL	2,583,500	2,547,000
Total Fund Revenue:	2,583,500	2,547,000
Expenses		
TIF #2 LL	2,583,500	2,547,000
Total Fund Expense:	2,583,500	2,547,000

TIF-Medical Lake

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

Adopted Budget:

Revenues	2015	2016
Taxes	362,522	348,748
Total Fund Revenue:	362,522	348,748
Expenses		
Debt Services	362,522	348,748
Total Fund Expenses:	362,522	348,748

Program Budgets:

Revenues	2015	2016
TIF#3 Medical Lake	362,522	348,748
Total Fund Revenue:	362,522	348,748
Expenses		
2010A Bond Issue	255,000	245,000
TIF 2008A Bond	107,522	103,748
Total Fund Expense:	362,522	348,748

TIF-Medical Lake Construction

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	2015	2016
Beginning Fund Balance	378,171	387,523
Miscellaneous Revenue	5,000	2,500
Total Fund Revenue:	383,171	390,023
Expenses		
Governmental Transfer/Services	383,171	292,393
Unclassified	0	97,630
Total Fund Expenses:	383,171	390,023

Program Budgets:

Revenues	2015	2016
2010A Bond Issue	378,171	387,523
TIF No 3 Medical Lake	5,000	2,500
Total Fund Revenue:	383,171	390,023
Expenses		
2010A Bond Issue	383,171	292,393
TIF No 3 Medical Lake	0	97,630
Total Fund Expense:	383,171	390,023

TIF-West Quadrant

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	150,600	170,000
Miscellaneous Revenue	500	900
Taxes	22,000	28,000
Total Fund Revenue:	173,100	198,900
Expenses		
Unclassified	173,100	198,900
Total Fund Expenses:	173,100	198,900

Program Budgets:

Revenues	2015	2016
West Quad TIF	173,100	198,900
Total Fund Revenue:	173,100	198,900
Expenses		
West Quad TIF	173,100	198,900
Total Fund Expense:	173,100	198,900

Tourism Promotion Area

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	92,692	99,288
Charges for Goods/Services	2,700,000	2,700,000
Miscellaneous Revenue	1,700	1,700
Total Fund Revenue:	2,794,392	2,800,988
Expenses		
Supplies & Services	2,692,000	2,700,000
Fund Balance	102,392	100,988
Total Fund Expenses:	2,794,392	2,800,988

Program Budgets:

Revenues	2015	2016
Tourism Promotion Assessment	2,794,392	2,800,988
Total Fund Revenue:	2,794,392	2,800,988
Expenses		
Tourism Promotion Assessment	2,794,392	2,800,988
Total Fund Expense:	2,794,392	2,800,988

Treasurer REET Tech

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	308,028	60,000
Miscellaneous Revenue	2,000	0
Total Fund Revenue:	310,028	60,000
Expenses		
Supplies & Services	199,754	0
Fund Balance	60,274	0
Unclassified	50,000	60,000
Total Fund Expenses:	310,028	60,000

Program Budgets:

Revenues	2015	2016
Spo County Treas REET Tech	310,028	60,000
Total Fund Revenue:	310,028	60,000
Expenses		
Spo County Treas REET Tech	310,028	60,000
Total Fund Expense:	310,028	60,000

Trial Court Improvement

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	621,910	653,924
Intergovernmental Revenue	191,157	182,454
Miscellaneous Revenue	6,500	6,500
Total Fund Revenue:	819,567	842,878
Expenses		
Salary & Wages	35,395	37,948
Employee Benefits	8,009	6,940
Supplies & Services	33,679	195,541
Governmental Transfer/Services	60,000	0
Debt Services	7,000	12,020
Capital	21,300	41,379
Fund Balance	579,184	389,050
Unclassified	75,000	160,000
Total Fund Expenses:	819,567	842,878

Program Budgets:

Revenues	2015	2016
TCIA-Joint	819,567	842,878
Total Fund Revenue:	819,567	842,878
Expenses		
TCIA-District Court	0	200,000
TCIA-Joint	819,567	442,878
TCIA-Superior Court	0	200,000
Total Fund Expense:	819,567	842,878

Unemployment

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	858,228	701,412
Miscellaneous Revenue	85,141	154,112
Total Fund Revenue:	943,369	855,524
Expenses		
Salary & Wages	1,371	1,471
Employee Benefits	350,530	247,308
Supplies & Services	904	4,833
Fund Balance	286,037	297,385
Unclassified	304,527	304,527
Total Fund Expenses:	943,369	855,524

Program Budgets:

Revenues	2015	2016
Unemployment	943,369	855,524
Total Fund Revenue:	943,369	855,524
Expenses		
Unemployment	943,369	855,524
Total Fund Expense:	943,369	855,524

Veterans Services

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	2015	2016
Beginning Fund Balance	780,520	685,000
Miscellaneous Revenue	4,000	5,000
Taxes	1,184,639	1,227,000
Total Fund Revenue:	1,969,159	1,917,000
Expenses		
Salary & Wages	207,624	237,850
Employee Benefits	99,008	96,595
Supplies & Services	932,676	933,048
Fund Balance	611,767	584,507
Unclassified	118,084	65,000
Total Fund Expenses:	1,969,159	1,917,000

Program Budgets:

Revenues	2015	2016
General	1,969,159	1,917,000
Total Fund Revenue:	1,969,159	1,917,000
Expenses		
General	437,108	473,088
Veteran Relief	1,532,051	1,443,912
Total Fund Expense:	1,969,159	1,917,000

Victim/Witness Program

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	8,388	60,348
Charges for Goods/Services	75,000	89,000
Fines & Forfeits	150,085	149,235
Intergovernmental Revenue	21,029	24,149
Miscellaneous Revenue	125	200
Total Fund Revenue:	254,627	322,932
Expenses		
Salary & Wages	141,676	147,678
Employee Benefits	65,908	72,150
Supplies & Services	40,697	40,872
Fund Balance	6,346	42,232
Unclassified	0	20,000
Total Fund Expenses:	254,627	322,932

Program Budgets:

Revenues	2015	2016
STOP 2015	0	24,149
STOP FFY 2013	21,029	0
Victim/Witness	233,598	298,783
Total Fund Revenue:	254,627	322,932
Expenses		
STOP 2015	0	24,296
STOP FFY 2013	21,169	0
Victim/Witness	233,458	298,636
Total Fund Expense:	254,627	322,932

Wastewater Treatment Plant

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	16,754,708	12,594,588
Charges for Goods/Services	12,800,000	12,850,000
Miscellaneous Revenue	120,300	150,000
Other Financing Sources	500,000	500,000
Total Fund Revenue:	30,175,008	26,094,588
Expenses		
Supplies & Services	3,300,300	5,300,000
Governmental Transfer/Services	13,895,315	13,685,904
Fund Balance	12,979,393	7,108,684
Total Fund Expenses:	30,175,008	26,094,588

Program Budgets:

Revenues	2015	2016
wastewater Treatment	30,175,008	26,094,588
Total Fund Revenue:	30,175,008	26,094,588
Expenses		
wastewater Treatment	30,175,008	26,094,588
Total Fund Expense:	30,175,008	26,094,588

Worker's Compensation

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

Adopted Budget:

Revenues	2015	2016
Beginning Fund Balance	2,174,043	2,259,902
Charges for Goods/Services	2,689,689	2,438,000
Miscellaneous Revenue	20,000	25,000
Proprietary Gains	50,000	25,000
Total Fund Revenue:	4,933,732	4,747,902
Expenses		
Salary & Wages	261,017	257,093
Employee Benefits	155,721	166,827
Supplies & Services	2,296,389	2,318,261
Debt Services	0	1,650
Fund Balance	1,823,580	1,604,046
Unclassified	397,025	400,025
Total Fund Expenses:	4,933,732	4,747,902

Program Budgets:

Revenues	2015	2016
Loss Control	4,933,732	4,747,902
Total Fund Revenue:	4,933,732	4,747,902
Expenses		
Loss Control	4,933,732	4,747,902
Total Fund Expense:	4,933,732	4,747,902

Budget Detail



Authorized Positions for General Fund as of January 1, 2016

Administrative Services			1213	Payment Control Technician	4.00
1206	Chief Executive Officer	1.00	1215	Accountant	1.00
1207	Chief Operations Officer (COO)	1.00	1218	Financial Analyst	1.00
1210	Accounting Technician 3	1.00	1220	Accounting Manager	1.00
1216	Chief Budget Officer	1.00	1236	Chief Deputy Auditor	1.00
1217	Mgmt and Budget Analyst Sr	2.00	9999	Elected ORS	1.00
		6.00			41.00
			Board of Equalization		
			1015	Board of Equalization Director	1.00
			1034	Board of Equal Specialist 2	2.00
					3.00
Assessor			Central Services		
1007	Office Assistant 3	2.00	1217	Mgmt and Budget Analyst Sr	1.00
1031	Executive Assistant	1.00	1247	Grants & Contracts Specialist	1.00
1121	Appraisal Supervisor	1.00	1248	Grants Administrator	1.00
1405	Personal Property Evaluator	3.00	1252	Grants & Contracts Analyst	1.00
1409	Residential Appraiser Trainee	2.00			4.00
1410	Residential Appraiser	11.00	Civil Services		
1412	Appraisal Support Specialist	1.00	1013	Civil Service Tech 2	0.60
1414	Commercial Appraiser	6.00	1304	Civil Service Specialist	1.00
1415	Industrial Appraiser	1.00	1305	Civil Service Chief Examiner	1.00
1416	Levy Specialist	2.00			2.60
1417	Property Records Tech	4.00	Clerk		
1418	Chief Deputy Assessor	1.00	1001	Office Assistant 4	2.00
1422	Property Records Supervisor	1.00	1007	Office Assistant 3	2.00
1424	Assistant Appraisal Supervisor	2.00	1031	Executive Assistant	1.00
1653	GIS Technician 2	1.00	1108	Court Services Manager	1.00
1655	Assessor GIS Supervisor	1.00	1109	Chief Deputy Clerk	1.00
1656	GIS Specialist	1.00	1115	County Clerk Div Supervisor	2.00
1658	GIS Technician 1	1.00	1205	Accounting Technician 2	2.00
9999	Elected ORS	1.00	1210	Accounting Technician 3	6.00
		43.00	1245	Court Finance Mgr - Clerks	1.00
			4206	Court Clerk	18.00
Auditor			4215	Court Process Clerk	13.00
1008	License Specialist	5.00	9999	Elected ORS	1.00
1031	Executive Assistant	1.00			50.00
1095	Election/Voter Services Tech	2.00	Commissioners		
1096	Election/Voter Services Lead	2.00	1001	Office Assistant 4	1.00
1097	Voter Services Specialist	1.00	1010	Commissioners Executive Assist	3.00
1098	Election/Voter Services Supr	2.00	1026	Clerk of the Board	1.00
1100	Recording Specialist	3.00	2127	Public Information & Com Mgr	1.00
1101	License Spec Field Liaison	1.00	9999	Commissioner	3.00
1102	License Specialist - Lead	1.00			9.00
1105	Records & Veh Licensing Mgr	1.00			
1107	Elections Manager	1.00			
1110	Recording Specialist, Senior	1.00			
1112	Vehicle License Supervisor	1.00			
1116	Financial Svcs Supervisor	1.00			
1119	Recording Supervisor	1.00			
1124	Senior Accountant	5.00			
1209	Accounting Supervisor	2.00			
1210	Accounting Technician 3	1.00			

Authorized Positions for General Fund as of January 1, 2016

Communications

1205	Accounting Technician 2	1.00
1218	Financial Analyst	1.00
4021	SREC System Technician	5.00
4023	SREC System Supervisor	1.00
4024	Reg Emerg Comm Sys Mgr	1.00
4069	SREC Pub Safety Tech Svc Mgr	1.00
		<u>10.00</u>

Cooperative Extension

1001	Office Assistant 4	1.60
1009	Secretary 1	1.00
1030	Staff Assistant	1.00
3310	4 - H Coordinator	1.00
		<u>4.60</u>

Counsel for Defense

1012	Secretary 2	1.00
1030	Staff Assistant	1.00
4107	Attorney 2	2.00
4108	Senior Attorney	3.00
4111	Counsel for Defense Manager	1.00
4114	Paralegal 1	1.00
4123	Criminal Defense Investigator	1.00
		<u>10.00</u>

District Court

1001	Office Assistant 4	4.00
1007	Office Assistant 3	4.00
1012	Secretary 2	1.00
1014	Office Manager	1.00
1022	Office Supervisor	3.00
1123	Case Management Specialist	2.00
1205	Accounting Technician 2	11.80
1210	Accounting Technician 3	3.00
1320	Computer App Spec 3	1.00
4098	Legal Office Assistant 2	1.00
4099	Legal Secretary	1.00
4200	Judicial Operations Manager	1.00
4202	District Court Judicial Assist	7.00
4203	Senior Judicial Assistant	1.00
4206	Court Clerk	7.00
4209	District Court Administrator	1.00
4213	Mental Hlth Ther Ct Sup Mgr	1.00
4221	MH Court Case Mgr-Dist Ct	2.00
4222	Clerk of District Court	1.00
9999	District Court Judge	8.00
		<u>61.80</u>

Emergency Management

4030	Program Admin-Emerg Mgmt	1.00
4034	Reg Coord-Homeland Security	1.00
4035	Deputy Dir Of Emerg Mgmt	1.00
4036	Program Spec - Emerg Mgmt	5.00
		<u>8.00</u>

Facilities

1030	Staff Assistant	0.60
1211	Accounting Technician 4	0.60
1249	Resource Conservation Mgr	1.00
2006	Maintenance Worker 2	3.00
2008	Trades Specialist 2	5.00
2012	Lead Boiler Maint Specialist	1.00
2014	Bldg Maintenance Specialist	6.00
2015	Energy Mgmt System Specialist	1.00
2017	Chief Bldg Maint Specialist	1.00
2018	Boiler Maint Specialist	3.00
2019	Facilities Director	1.00
2020	Senior Facilities Manager	1.00
2027	Trades Supervisor 2	1.00
3023	Facilities Design & Const. Mgr	1.00
		<u>26.20</u>

Hearing Examiner

1030	Staff Assistant	0.80
2113	Hearing Examiner	1.00
		<u>1.80</u>

Human Resources

1001	Office Assistant 4	1.00
1009	Secretary 1	0.50
1014	Office Manager	1.00
1030	Staff Assistant	1.00
1303	Human Resource Analyst	1.00
1307	Human Resources Director	1.00
1308	HR Program Manager	1.00
1314	Labor Relations Manager	1.00
1316	Human Resources Specialist	2.00
1317	Computer Application Special	1.00
1325	Employee Development Coord	1.00
		<u>11.50</u>

Juvenile

1001	Office Assistant 4	5.00
1007	Office Assistant 3	7.00
1012	Secretary 2	2.00
1017	Staff Assistant 1	1.00
1210	Accounting Technician 3	1.00

Authorized Positions for General Fund as of January 1, 2016

1126	SOBO-Sr. Acct & Budget Coord	1.00	1401	Treasury Operations Manager	1.00
1211	Accounting Technician 4	2.00	1402	Tax Collection Specialist	6.00
1239	SO Bus Oper Dir	1.00	1406	Tax Collection Specialist 2	4.00
4009	Digital Forensic Technician	1.00	1407	Treasury Control Officer	7.00
4010	Digital - Forensic Specialist	1.00	9999	Elected ORS	1.00
4011	Communications Officer	13.00			<u>31.00</u>
4012	Communications Supervisor	5.00	Total General Fund		<u><u>1058.30</u></u>
4013	Forensic Specialist	4.00			
4014	Forensic Lead Specialist	2.00			
4016	Forensic Technician	3.00			
4017	Forensic Unit Supervisor	2.00			
4027	Deputy Sheriff-Patrol	154.00			
4029	Detective/Corporal	41.00			
4031	Sergeant	26.00			
4033	Lieutenant	9.00			
4038	Chief Criminal Deputy	3.00			
4043	Undersheriff	2.00			
4045	Automotive Technician	3.00			
4047	Fleet Manager	1.00			
4049	Sheriff Technical Assistant 2	11.00			
4053	Grant/Contract Coordinator	1.00			
4055	Sheriff Technical Assistant 3	7.00			
4321	Sh Office Bus Oper Admn Mgr	1.00			
4330	Sheriff's Crime Info Analyst	2.00			
9999	Sheriff	1.00			
		<u><u>301.00</u></u>			
Superior Court					
1009	Secretary 1	3.00			
1012	Secretary 2	1.00			
1016	Court Staff Assistant	2.00			
1029	Court Staff Assistant,Senior	2.00			
4119	Family Court Facilitator	2.00			
4205	Judicial Assistant	12.00			
4207	Official Court Reporter	12.00			
4210	Superior Court Commissioner	6.00			
4211	Superior Court Administrator	1.00			
4212	Court Coordinator	6.00			
4214	Therapeutic Drug Court Coord	1.00			
4218	Asst Superior Court Admin.	1.00			
5000	Superior Court Judge	12.00			
		<u><u>61.00</u></u>			
Treasurer					
1031	Executive Assistant	1.00			
1116	Tax Collections Supervisor	1.00			
1205	Accounting Technician 2	7.00			
1240	Finance Deputy	1.00			
1246	Senior Finance Manager	1.00			
1250	Chief Deputy Treasurer	1.00			

Authorized Positions for Other Funds as of January 1, 2016

911 Communications			2116	Community Devel Spec 2	2.60
1009	Secretary 1	0.50	2117	Community Devel Spec 3	2.00
1012	Secretary 2	1.00	2122	Communications Manager	1.00
1030	Staff Assistant	1.00	3203	Program Planner/Evaluator	4.60
1211	Accounting Technician 4	1.00	3205	Human Services Coordinator	1.00
4062	Reg Emerg Com Svc Call Rec	54.00	3206	Human Services Program Mgr	2.00
4063	Public Outreach Coord	1.00	3207	Integrated Care Coordinator	5.00
4064	Reg Emer Comm Svc Supv	10.00	3208	Director	1.00
4066	Reg Emerg Comm Svc Dir	1.00	3210	Assist Dir of Comm Svc/Develop	1.00
4068	Reg Emerg Com Svc Oper Mgr	1.00	3211	Living Skills Service Provider	12.00
		70.50	3212	Quality and Data Systems Mgr	1.00
			3213	Facilities Maintenance Mgr	1.00
Auditor O & M			3214	Data Quality Assur Analyst 2	2.00
1001	Office Assistant 4	1.00	3215	Data Quality Assur Analyst 1	2.00
1007	Office Assistant 3	2.00	3216	CSHCD Data Sys Supervisor	2.00
1100	Recording Specialist	2.00	3217	Integ Behavior HealthCare Mgr	1.00
		5.00	3218	Int Behv Healthcare Proj Coord	1.00
			4401	Department Aide 1	0.60
					74.80
Building and Planning			County Roads		
1117	Bldg & Plan Mgmt Svc Admin	2.00	1002	Staff Assistant 2	1.00
2105	Associate Planner 2	4.00	1007	Office Technician 1	3.00
2107	Principal Planner	4.00	1012	Admin. Specialist 2	8.00
2109	Neighborhood Services Spec	2.00	1232	Administrative Services Tech	2.00
3000	Bldg & Planning Sr Svc Coord	1.00	1651	GIS Technician	1.00
3003	Bldg & Planning Svcs Coord 2	5.00	1656	GIS Specialist	1.00
3005	Senior Building Technician	1.00	2120	Traffic Program Coordinator	1.00
3009	Dir of Bldg & Code Enforcement	1.00	2121	Traffic Program Analyst	1.00
3010	Director of Planning	1.00	2123	Engineering Info. Sys. Coord.	1.00
3016	Building Inspector 2	2.00	2125	Computer Applications Asst	2.00
3017	Bldg & Plann Project Coord 1	1.00	2130	Trans Demand Mgmt Manager	1.00
3018	Building Inspector 1	2.00	2135	Commute Trip Reduction Coord.	2.00
3019	Bldg & Plann Project Coord 2	2.00	2208	Road Maint Supervisor 1	6.00
3020	Senior Inspector	4.00	2209	Seasonal Foreman	3.00
3026	Codes Administrator	1.00	2210	Road Maint Supervisor 2	1.00
3102	Bldg & Plann Plans Examiner 2	1.00	2211	Training Foreman	1.00
3103	Bldg & Plann Plans Examiner 3	1.00	2219	Material/Resource Manager	1.00
		35.00	2222	Operations & Maint Super	1.00
Community Services			2224	Road Maint Administrator	1.00
1012	Secretary 2	10.00	2226	Road Maint Assist Superint	1.00
1014	Office Manager	1.00	2242	Traffic Sign Tech 1	3.00
1025	Program Specialist	2.00	2251	Road Maintenance Specialist 1	10.00
1124	Senior Accountant	2.00	2257	Bridge Carpenter 1	3.00
1212	Fiscal Grant Specialist	3.00	2261	Road Maintenance Specialist 2	38.00
1215	Accountant	5.00	2262	Bridge Carpenter 2	3.00
1237	Fiscal Operations Mgr-CSHCD	1.00			
1318	Computer App Spec 2	1.00			
1620	CSHCD Data Info Analyst	5.00			
1622	CSHCD Sr. Data Info Analyst	2.00			

Authorized Positions for Other Funds as of January 1, 2016

2265	Traffic Sign Tech 2	3.00	4078	Detention - Sr Tech Assistant	7.00
2271	Road Maintenance Specialist 3	46.00	4301	Detention-Corrections Officer	63.00
2274	Traffic Sign Tech 3	2.00	4302	Detention - Sergeant	7.00
2283	Chief Traffic Sign Technician	1.00	4304	Detention - Case Manager	2.00
2284	Bridge Carpenter 3	1.00	4315	Teacher - Geiger Corr Ctr	1.00
2287	Traffic Sign Technician 4	1.00	4331	Detention-Administrative Mgr	1.00
2303	Engineering Technician 1	5.00			332.00
2305	Engineering Technician 2	8.00	E R & R		
2307	Engineering Technician 3	12.00	2212	Equip Maint Supervisor 1	2.00
2309	Senior Technician	4.00	2214	Equip Maint Supervisor 2	1.00
2310	Land Development Coord	1.00	2235	Shop Clerk	1.00
2311	Traffic Signal Technician 2	2.00	2252	Parts Assistant/Pickup Driver	1.00
2312	Traffic Signal Technician 3	2.00	2275	Parts Issuer	3.00
2313	Chief Traffic Signal Tech	1.00	2285	Shop Wrkr-Truck & Equip Mech	14.00
2329	Engineering Office Admin	1.00	2286	Parts Lead Worker	1.00
2330	Land Surveyor	1.00	2290	Shop Wrkr-Lt Truck & Car Mech	1.00
2331	Engineer 1	3.00	2291	Shop Wrkr - Motor Pool - ER&R	1.00
2332	Engineer 2	3.00	2292	Shop Worker - Tire Person	1.00
2335	Engineer 3	6.00	2293	Shop Worker - Welder	2.00
2337	Engineer 4	1.00			28.00
2341	County Engineer	1.00	Golf		
3015	Engineering Permit Technician	1.00	2005	Maintenance Worker 1	1.00
		202.00	2008	Trades Specialist 2	1.00
			2013	Park Oper Lead Equip Mechanic	2.00
Detention Services			2021	Asst Golf Course Superintendent	3.00
1004	Staff Assistant 3	1.00	2023	Golf Superintendent	3.00
1032	Detention - Staff Assistant	1.00	2025	Golf Course Maint Specialist	1.00
1124	Senior Accountant	1.00			11.00
1211	Detention - Accounting Tech 4	3.00	Information Systems		
1243	Sh Office Bus Oper Fin Mgr	1.00	1017	Staff Assistant 1	1.00
2008	Detention - Trades Spec 2	1.00	1601	Information Systems Director	1.00
2009	Detention-Bldg Maint Spec	1.00	1602	Info Systems Assist Director	1.00
2011	Detention - Shop Worker	2.00	1607	Customer Services Coordinator	1.00
4003	Detention-Corrections Officer	147.00	1609	Telecommunication Specialist	1.00
4005	Detention - Sergeant	15.00	1612	Telecom Specialist, Sr.	1.00
4007	Detention - Lieutenant	2.00	1619	Systems Analyst	7.00
4017	Detention - Cook	13.00	1621	Analyst Programmer	8.00
4019	Detention Svcs Food Manager	2.00	1627	Senior Computer Programmer	6.00
4048	Detention - RN	22.00	1628	IT System Manager	3.00
4050	Detention - Nurse Manager	1.00	1629	Programming Services Manager	2.00
4052	Jail Office Supervisor	2.00	1641	Sr Systems Administrator	4.00
4058	Det Svcs Lic Practical Nurse	4.00	1642	Sr Tech Support Specialist	6.00
4060	Mental Health Professional	4.00	1644	Systems Administrator	5.00
4061	Detention-Mental Health Mgr	1.00	1645	Database Administrator	1.00
4072	Detention - Director	1.00	1652	GIS Senior Analyst	2.00
4074	Detention - Assistant Director	1.00	1653	GIS Technician 2	2.00
4076	Detention - Tech Assistant	25.00			

Authorized Positions for Other Funds as of January 1, 2016

1654	GIS Database Administrator	1.00	SCRAPS		
1656	GIS Specialist	3.00			
1658	GIS Technician 1	1.00	1007	Office Assistant 3	1.00
		<u>57.00</u>	1009	Secretary 1	1.00
Interstate Fair			1014	Office Manager	1.00
1012	Secretary 2	1.00	1205	Accounting Technician 2	1.00
1014	Office Manager	1.00	2905	Shelter Technician, Senior	1.00
1211	Accounting Technician 4	1.00	2906	Shelter Operations Manager	1.00
2005	Maintenance Worker 1	1.00	2907	Shelter Technician	7.00
2006	Maintenance Worker 2	4.00	2910	Animal Protection Officer	10.00
2010	Trades Supervisor	1.00	2915	Animal Services Rep	9.00
3304	Marketing/Sales Manager	1.00	2917	Volunteer Coord - SCRAPS	1.00
3305	Fair & Expo Center Director	1.00	2918	Development Coordinator	1.00
3306	Facilities Manager	1.00	2919	Animal Protection Ops Mgr	1.00
3307	Fair Coordinator	1.00	2920	Animal Protection Director	1.00
3308	Event Production Coordinator	1.00			<u>36.00</u>
3309	Event Maintenance Coordinator	1.00	Utilities		
		<u>15.00</u>	1002	Staff Assistant 2	2.00
Probation			1004	Staff Assistant 3	1.00
1001	Office Assistant 4	3.00	1007	Office Technician 1	3.00
4097	Legal Office Assistant 1	1.00	1012	Admin. Specialist 2	5.00
4216	Dist Ct Prob/DUI Court Mgr	1.00	1025	Program Specialist	1.00
4305	Probation Officer 1	10.00	1258	Util Billing Admin Svcs Mgr	1.00
4307	Probation Officer 2	1.00	1656	GIS Specialist	3.00
4336	Probation Services Specialist	1.00	2100	Utilities Account Analyst	1.00
		<u>17.00</u>	2124	Water Resources Specialist	3.00
Public Works Administration			2131	Public Wrks Info & Outreach Mgr	1.00
1211	Accounting Technician 4	2.00	2303	Engineering Technician 1	4.00
1241	Finance Manager - Public Works	1.00	2305	Engineering Technician 2	7.00
1254	Managerial Accountant	1.00	2307	Engineering Technician 3	6.00
1256	Managerial Senior Accountant	1.00	2310	Land Development Coord	1.00
		<u>5.00</u>	2315	Public Works Sr Project Mgr	1.00
Risk Management			2316	Land Use Info Sys Coordinator	1.00
1002	Staff Assistant 2	1.00	2321	Wastewtr Collect Sys Spec 3	9.00
1306	Loss Control Specialist	3.00	2323	Wastewater Collect Sys Supv	2.00
1311	Director - Risk Management	1.00	2324	Wastewtr Collect Sys Spec 1	3.00
1327	Campus Security Coordinator	0.80	2325	Wastewtr Collect Sys Spec 2	4.00
1328	Workers Comp Claim Adjudicat	2.00	2326	Public Works Project Manager	2.00
1330	Liability Claims Adjuster	1.00	2328	Wastewater Oper Sec Mgr	1.00
1335	Claims Technician	1.00	2331	Engineer 1	1.00
		<u>9.80</u>	2332	Engineer 2	5.00
			2333	Water Resources Manager	1.00
			2334	Regional Solid Waste Manager	1.00
			2335	Engineer 3	2.00
			2339	Utilities Director	1.00
			2340	Water Reclamation Manager	1.00
			2347	Customer Accounting Spec 2	6.00
			2348	Customer Accounting Spec 3	1.70
					<u>81.70</u>

Authorized Positions for Other Funds as of January 1, 2016

Veteran Services

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

Other Funds Total	<u>985.30</u>
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All Funds Total	<u>2043.60</u>
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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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)