



Spokane County

WASHINGTON

2018 Annual Budget



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SPOKANE COUNTY

Prepared by the Spokane County Budget Office:

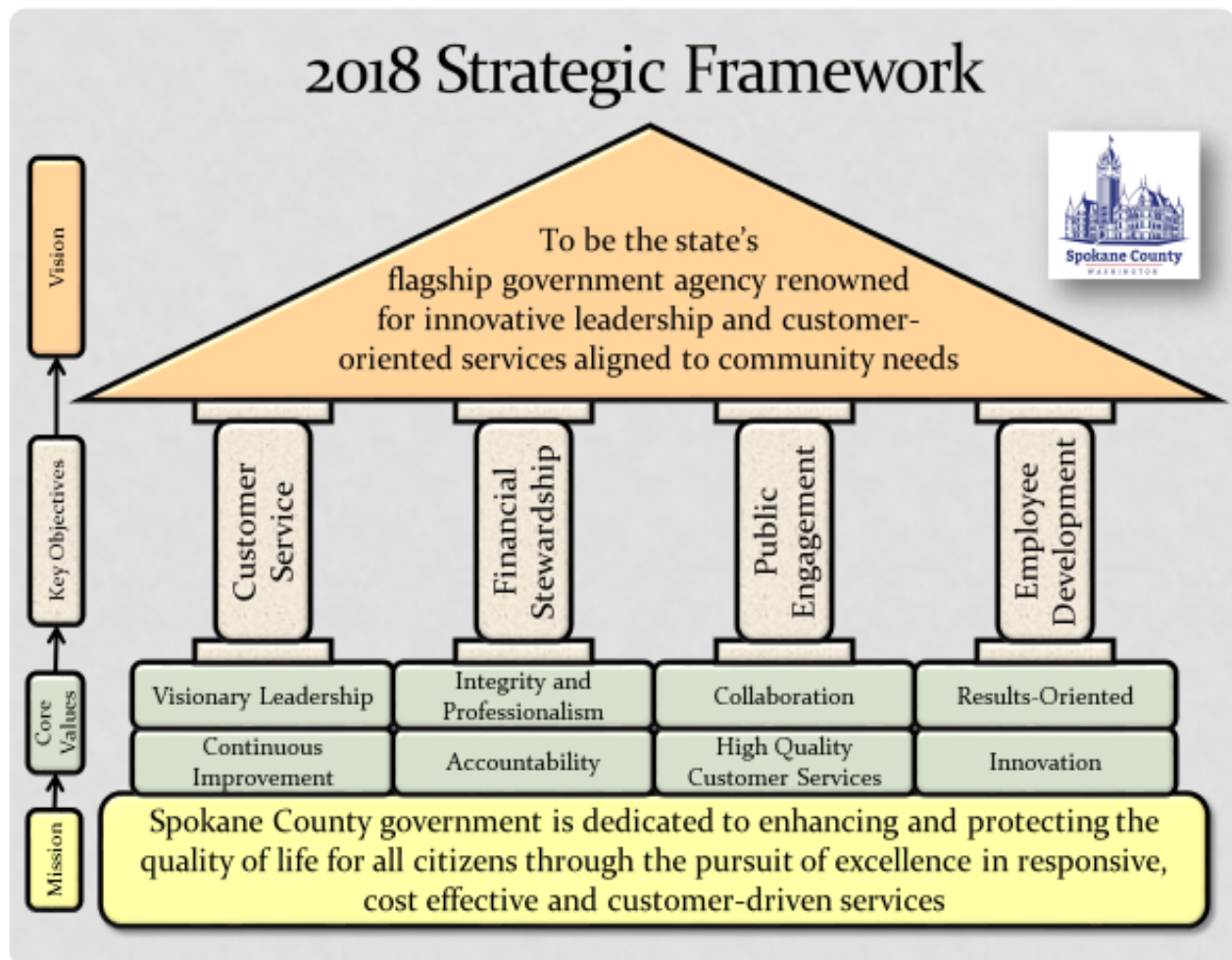
Tonya Wallace, Chief Budget Officer
Downs Paul, Senior Management and Budget Analyst
Margaret Smith, Senior Management and Budget Analyst
Tessa Anderson, Management and Budget Analyst
Jessica Malsom, Budget Analyst

Gerry Gemmill, Chief Executive Officer
John Dickson, Chief Operations Officer

Appreciation and thanks to all departments and staff of Spokane County for their hard work and contribution to the 2018 budget process.

For more information contact:
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Spokane County Strategic Framework



Spokane County Functional Organization Chart

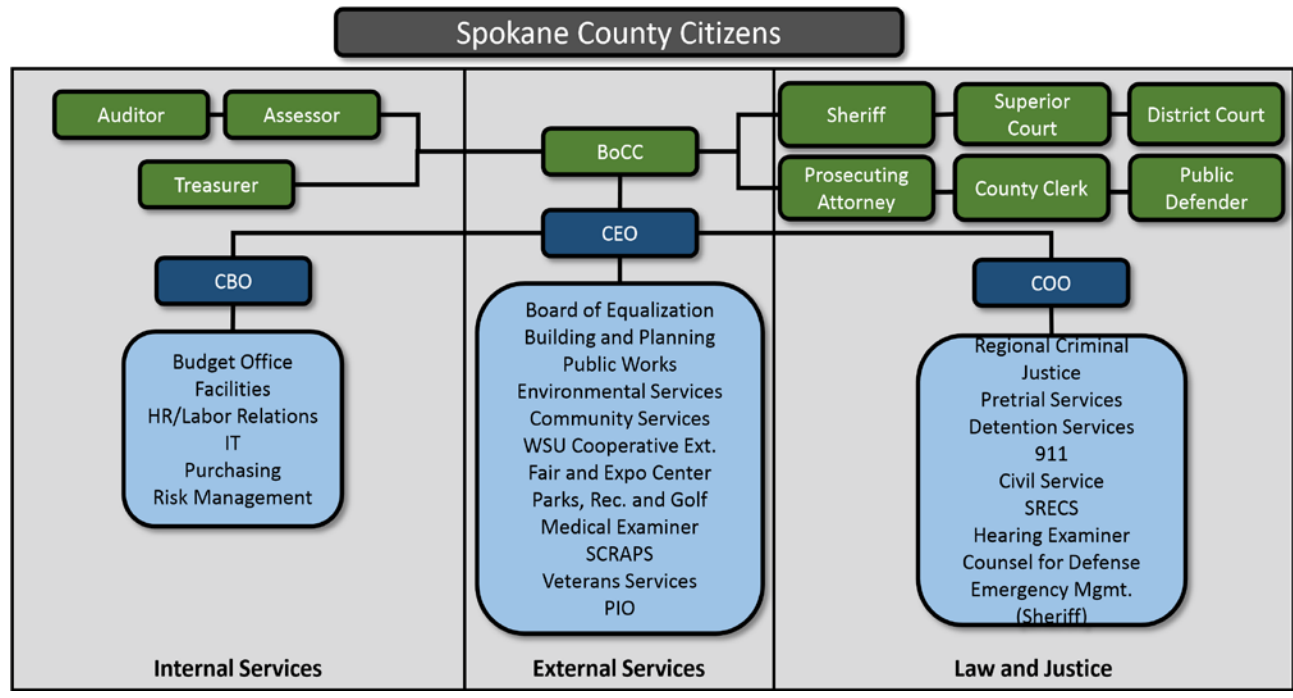


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Elected Officials

<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	Josh Kerns	4 year	12/31/20
District 2	Mary Kuney	4 year	12/31/18
District 3	Al French	4 year	12/31/18
District Court			
Position 1	Hon. Vance W. Peterson	4 year	1/14/19
Position 2	Hon. Jeffrey R. Smith	4 year	1/14/19
Position 3	Hon. Donna Wilson	4 year	1/14/19
Position 4	Hon. Patti Connolly Walker	4 year	1/14/19
Position 5	Vacant	4 year	1/14/19
Position 6	Hon. Debra R. Hayes	4 year	1/14/19
Position 7	Hon. Aimee N. Maurer	4 year	1/14/19
Position 8	Hon. Richard M. Leland	4 year	1/14/19
Prosecuting Attorney	Larry Haskell	4 year	12/31/18
Sheriff	Ozzie Knezovich	4 year	12/31/18
Superior Court			
Position 1	Hon. Annette Plese	4 year	1/10/21
Position 2	Hon. James Triplet	4 year	1/10/21
Position 3	Hon. Raymond F. Clary	4 year	1/10/21
Position 4	Hon. Julie M. McKay	4 year	1/10/21
Position 5	Hon. Michael P. Price	4 year	1/10/21
Position 6	Hon. Tony Hazel	4 year	1/10/21
Position 7	Hon. Maryann Moreno	4 year	1/10/21
Position 8	Hon. Harold D. Clarke III	4 year	1/10/21
Position 9	Hon. John O. Cooney	4 year	1/10/21
Position 10	Hon. Linda Tompkins	4 year	1/10/21
Position 11	Hon. Timothy Fennessy	4 year	1/10/21
Position 12	Hon. Ellen Kalama Clark	4 year	1/10/21
Treasurer	Rob Chase	4 year	12/31/18

Department Heads

POSITION TITLE

Chief Executive Officer
Chief Operations Officer
Chief Budget Officer

Department

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

DEPARTMENT HEAD

Gerry Gemmill
John Dickson
Tonya Wallace

Lorlee Mizell
Linda Kearce
Randy Vissia
Nancy Paladino
Vacant
Kathleen Torella
Jeremy Cowan
Chad Coles
Scott Mason
John McGrath
John Witter
Chandra Fox
Gil Haubert
David Hubert
Tim Hansen
Becky Gehret
Richard Hartzell
Bonnie Bush
Sally Aiken, MD
Doug Chase
John Pederson
Cheryl Tofsrud
Thomas Krzyminski
Vacant
Steve Bartel
Nancy Hill
Ashley Callan
Kevin Cooke
Cathrene 'Cat' Nichols

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	23,823,199	171,044,777	9,372,032	171,044,777	9,372,032	23,823,199
Special Revenue Funds						
911 Communication	8,652,973	8,321,490	69,739	12,239,827	69,739	4,734,636
Auditor's O & M	330,422	425,500	-	478,421	-	277,501
Clerk LFO	129,783	80,961	-	209,291	-	1,453
Community Development	-	-	3,368,600	-	3,368,600	-
Commute Trip Reduction	320,564	174,079	-	224,079	-	270,564
Conservation Future M&O	-	-	305,893	-	305,893	-
Conservation Futures	2,685,573	2,981,432	8,434	5,346,234	8,434	320,771
County Road	11,818,802	58,334,714	-	62,441,920	-	7,711,596
Development Disability	-	-	6,428,273	-	6,428,273	-
District Court Probation	3,297,699	1,774,317	-	1,630,433	-	3,441,583
DV Advocacy	29,384	14,830	-	29,882	-	14,332
Historical Preservation	178,943	107,022	-	152,699	-	133,266
Homelessness Prevention	3,022,580	1,473,000	1,857,700	2,800,300	1,857,700	1,695,280
Hotel/Motel Tax	49,762	250,750	-	277,971	-	22,541
Housing Trust Fund	1,121,883	616,500	-	144,371	-	1,594,012
Indigent Defense & Termination	30,000	128,798	-	158,798	-	-
Indigent Defense Improvement	10,000	515,162	-	515,162	-	10,000
Interoperable Communications	6,676,649	10,323,671	-	13,319,122	-	3,681,198
LIFT-Liberty Lake	7,000,000	850,000	-	7,850,000	-	-
Mental Health	-	-	117,568,373	-	117,568,373	-
Property Tax Refund Interest	100,000	-	-	100,000	-	-
RE & Prop Tx Admin	250,000	76,200	-	319,145	-	7,055
Real Estate Excise Tax #1	1,361,663	2,705,463	-	3,318,373	-	748,753
Real Estate Excise Tax #2	5,051,244	2,720,935	-	2,147,963	-	5,624,216
Recreation	11,134	341,180	-	331,704	-	20,610
Retail Car Rental Tax	251,487	504,287	-	557,048	-	198,726
RID Administrative	16,000	8,090	-	19,090	-	5,000
Regional Support Network	1,106,464	650,956	-	1,472,272	-	285,148
Substance Abuse	-	-	825,000	-	825,000	-
TIF-Beacon Hill	3,300	1,361	-	4,661	-	-
TIF-Kaiser	58,000	455,036	-	513,036	-	-
TIF-Liberty Lake	2,990,000	564,352	-	3,554,352	-	-
TIF-West Quadrant	240,000	32,672	-	272,672	-	-
Tourism Promotion Area	103,702	3,204,300	-	3,200,000	-	108,002
Trial Court Improvement	648,455	193,327	-	672,723	-	169,059
Veterans Services	1,600,000	491,272	-	1,340,611	-	750,661
Victim/Witness	70,075	270,243	-	300,941	-	39,377
Debt Service Funds						
Projects Financed by Bond	-	4,040,471	-	4,040,471	-	-
Energy Conservation	-	1,108,364	-	1,108,364	-	-
TIF-Medical Lake	100,000	355,825	-	455,825	-	-
Construction Funds						
Capital Projects	-	-	187,904	-	187,904	-
Facilities Cap Improvement	-	-	466,190	-	466,190	-
Park Capital Improvements	-	-	30,792	-	30,792	-
TIF-ML Construction	2,020,000	15,000	-	2,035,000	-	-
Enterprise Funds						
Aquifer Protection Area	5,920,367	1,763,000	-	2,072,585	-	5,610,782

Building And Planning	2,550,185	4,833,948	-	4,756,247	-	2,627,886
General Facilities Charge	12,810,596	5,525,000	-	14,511,798	-	3,823,798
Golf Course	3,951,003	3,652,950	-	7,449,431	-	154,522
Interstate Fair	309,343	4,903,525	49,200	5,060,448	49,200	152,420
Landfill Closure	6,304,462	220,000	-	1,110,145	-	5,414,317
Regional Water Rec	2,030,639	26,123,870	-	26,448,029	-	1,706,480
SCRAPS	241,103	4,176,405	-	4,212,587	-	204,921
Sewer Bond Reserves	12,752,439	-	-	-	-	12,752,439
Sewer Construction	14,208,950	5,505,000	-	5,434,750	-	14,279,200
Sewer Operations	20,777,063	65,661,985	-	65,847,103	-	20,591,945
Solid Waste	1,535,148	12,604,400	-	12,539,480	-	1,600,068
Stormwater Utility	9,361,062	5,287,550	-	7,017,981	-	7,630,631
Wastewater Treatment Plant	6,426,339	19,375,000	-	25,560,200	-	241,139
Water Bank	248,500	500,000	-	714,400	-	34,100
Internal Service Funds			-			
Dental	1,268,774	2,061,731	-	2,563,956	-	766,549
Detention Services	-	46,855,126	618,757	46,855,126	618,757	-
ER & R	2,932,472	9,205,000	-	10,984,186	-	1,153,286
Information Technology	8,116,566	9,508,090	-	10,008,090	-	7,616,566
Liability	3,369,943	5,877,969	-	7,275,373	-	1,972,539
Medical	9,454,589	29,201,599	-	27,620,263	-	11,035,925
Public Works Finance	150,160	518,104	-	518,104	-	150,160
Unemployment	722,871	438,081	-	733,453	-	427,499
Worker's Comp	1,430,625	2,552,191	-	3,170,871	-	811,945
	<u>212,032,939</u>	<u>541,506,861</u>	<u>141,156,887</u>	<u>597,092,144</u>	<u>141,156,887</u>	<u>156,447,656</u>

General Fund Budget	Annual Revenue	Continuing Revenue	Annual Expenditure	Continuing Expenditure
Administrative Services	115,383,607	3,128,035	8,143,429	3,128,035
Assessor	15,150	-	3,455,420	-
Auditor	5,004,650	-	4,552,661	-
Ballpark	120,325	-	120,325	-
Board of Equalization	-	-	258,609	-
Campus Security	500	-	904,397	-
Central Services	10,623,126	-	299,451	-
Civil Service	-	-	202,403	-
Clerk	1,770,018	74,808	2,948,410	74,808
Commissioners	250	-	1,035,746	-
Confinement	-	-	-	-
Coop Extension	115,056	-	33,677,518	-
Counsel For Defense	-	-	534,057	-
Data Processing	-	-	1,156,784	-
Debt Service	2,581,160	-	5,724,377	-
District Court	4,245,586	-	2,599,160	-
Emergency Mgmt	315,000	717,892	4,956,180	717,892
Executive Management	-	-	434,315	-
Facilities	57,622	-	988,612	-
Geiger Spur	-	-	5,176,227	-
Health District	-	-	18,534	-
Hearing Examiner	20,000	-	2,000,000	-
Human Resources	174,050	-	219,862	-
Juvenile	175,800	2,369,289	1,112,139	2,369,289
Law & Justice	120,000	1,063,214	6,563,871	1,063,214
Liability Insurance	-	-	135,436	-
Long Range Planning	-	-	2,732,421	-
Martin Hall	-	-	994,087	-
Medical Examiner	391,500	13,118	335,070	13,118
Outside Agencies	-	-	1,659,974	-
Parks	795,812	140,594	683,955	140,594
Pre-Trial Services	100,000	115,725	2,586,994	115,725
Probation	-	-	671,162	-
Property Tax Shift	50,000	-	350,000	-
Prosecutor	3,430,827	562,024	50,000	562,024
Public Defender	1,077,224	126,317	12,781,881	126,317
Purchasing	375,855	-	8,800,210	-
Resource Conservation	-	-	1,004,626	-
SCOPE	-	-	17,209	-
SCRAPS	-	-	324,544	-
Sheriff	20,999,890	850,183	419,306	850,183
SRECS	536,146	-	39,932,256	-
State Examiners	-	-	650,695	-
Superior Court	1,039,820	210,833	287,270	210,833
Treasurer	1,525,803	-	7,136,607	-
Fund Balance	23,823,199	-	2,408,587	-
			23,823,199	
	194,867,976	9,372,032	194,867,976	9,372,032

General Fund Personnel

<u>Department</u>	2013	2014	2015	2016	2017	2018
Civil Service	3	3	2.6	2.6	2.6	2.6
Clerk	51	51	51	50	53	51
Communications	9	9	10	10	10	11
Counsel for the Defense	10	10	10	10	10	10
Courthouse Security	0	0	0	0	0	0
District Court	61	61	62	61.8	61	61
Emergency Management	8	7	7	8	7	7
Jail	0	0	0	0	0	0
Juvenile	94.5	93.5	93.5	96.3	94.6	97.6
Law & Justice	0	0	0	0	2	2
Medical Examiner	9.5	9	10	10.5	10.5	10.5
Pre-Trial Services	8	8.5	8.5	8.6	16.6	16.6
Probation	0	0	0	0	0	0
Prosecuting Attorney	135	136.2	135.4	138.4	141.4	140
Public Defender	84	87	91	91	92	85
SCRAPS	16	0	0	0	0	0
Sheriff	283	287	293	301	301	302
Superior Court	61	61	61	61	62	62
Total Law, Safety & Justice	833	823.2	835	849.2	863.7	858.3
Administrative Services	7	7	6	6	6	7
Assessor	44	44	44	43	43	43
Auditor	39.8	40	41	41	41	39
Board of Equalization	3	3	3	3	3	3
Boundary Review	0	0	0	0	0	0
Central Services	5	5	5	4	3	3
Commissioners	9.6	9	9	9	9	9
Cooperative Extension	3.6	3.6	3.6	4.6	3.6	3.6
Economic Development	0	0	0	0	0	0
Facilities Maintenance	25.2	25.2	26.2	26.2	27	27
Hearing Examiner	1.8	1.8	1.8	1.8	1.8	2
Human Resources	9.5	9.5	9.5	11.5	11	11
Labor Relations	0	2	2	0	0	0
Parks & Recreation	18	18	18	19	21	21
Purchasing	9	9	9	9	8	7
Treasurer	25	25	33	31	31	31
Total Support Services	200.5	202.1	211.1	209.1	208.4	206.6
General Fund Total	1,033.50	1,025.30	1,046.10	1,058.30	1,072.10	1064.90

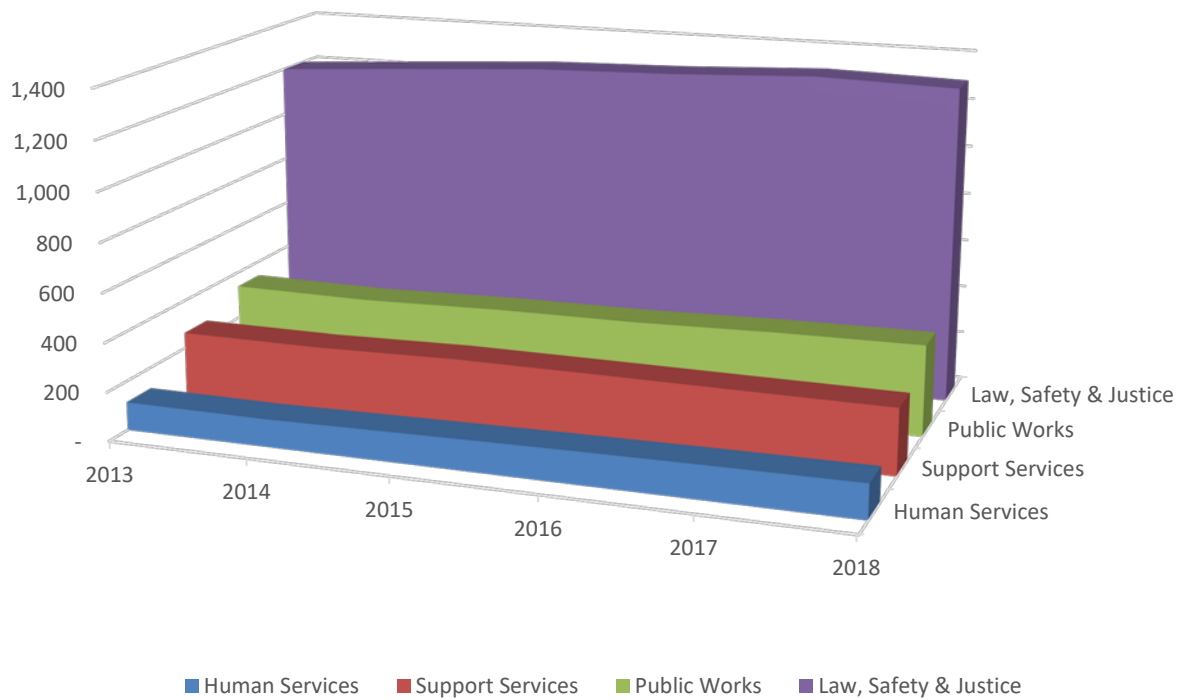
* Full Time Equivalents

Other Funds Personnel

Fund	2013	2014	2015	2016	2017	2018
911 Communications	68	68	69	70.5	74.5	75.5
Auditor's O & M	6	6	6	5	5	5
Buildings	32	34	36	35	35	36
Community Services	62.2	59.2	67.8	74.8	80.2	83.4
County Road	204.4	198.8	208.8	202	229	234
Detention Services	300	312	333	332	340	328.5
Equipment Rental	28	27	28	28	28	30
Golf Course Operations	11	11	11	11	11	11
Information Systems	51	49	52	57	56	56
Interstate Fair	15	15.5	15.5	15	15	15
Probation	19	18	18	17	17	17
Public Works Administration	4	4	5	5	5	5
Risk Management	9.8	9.8	9.8	9.8	10	10
SCRAPS	0	34	35	36	36	39
Utilities	69.7	69.5	69.7	81.7	69.7	69.3
Veteran Services	5	5	5.5	5.5	5.5	6
Other Funds Total	885.1	920.8	970.1	985.3	1016.9	1020.7
Grand Total All Funds	1,918.60	1,946.10	2,016.20	2,043.60	2,089.00	2085.6

* Full Time Equivalents

Authorized Personnel



FTE's*	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Human Services	115	112	121	130	136	140
Support Services	265	263	275	274	272	270
Public Works	338	333	348	352	367	374
Law, Safety & Justice	1,201	1,237	1,272	1,288	1,314	1,301
Total	1,919	1,946	2,016	2,044	2,089	2,086

FTE Percentage	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Human Services	6%	6%	6%	6%	7%	7%
Support Services	14%	14%	14%	13%	13%	13%
Public Works	18%	17%	17%	17%	18%	18%
Law, Safety & Justice	63%	64%	63%	63%	63%	62%
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



Spokane County

WASHINGTON

ADMINISTRATIVE SERVICES

Description of Services

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

Adopted Budget:

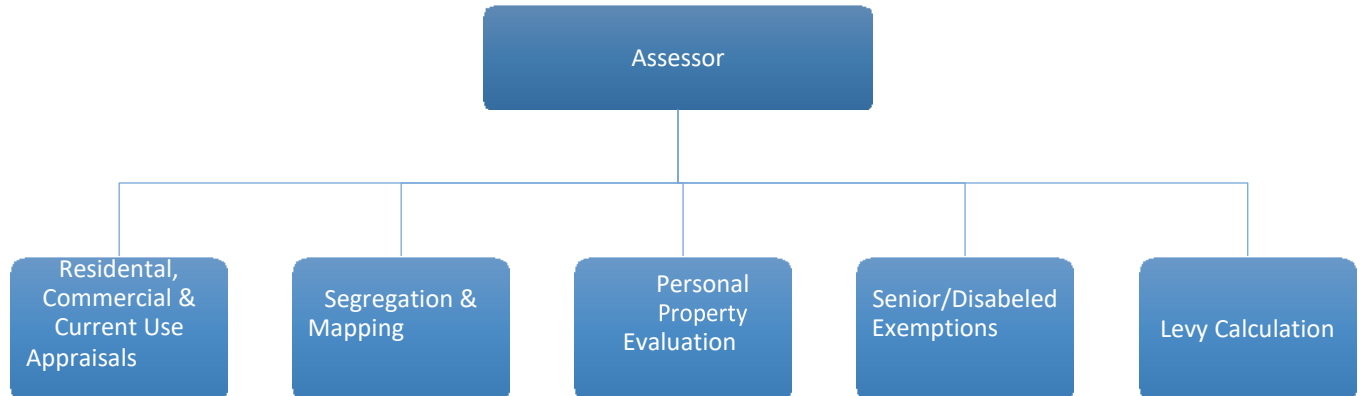
Revenues	2017	2018
Beginning Fund Balance	26,302,473	23,823,199
Fines & Forfeits	3,100,000	3,400,000
Intergovernmental Revenue	4,244,966	4,274,600
Licenses & Fees	1,076,100	1,085,085
Miscellaneous Revenue	563,000	619,000
Other Financing Sources	1,355,200	1,425,000
Taxes	99,945,336	104,579,922
Total Department Revenue:	136,587,075	139,206,806
Expenses		
Capital	0	1,000,000
Fund Balance	26,914,799	23,823,199
Unclassified	1,050,000	1,570,874
Salary & Wages	200,000	2,904,883
Employee Benefits	0	230,945
Supplies & Services	959,405	983,727
Governmental Transfer/Services	208,461	451,000
Debt Services	6,000	2,000
Capital	1,240,000	1,000,000
Total Department Expenses:	30,578,665	31,966,628

ASSESSOR

Department Mission

Provide courteous, timely service to the public while meeting statutory responsibilities in an effective and efficient manner.

Functional/ Service Org Chart



Services

Responsible for determining the value of all taxable, real and personal property in both the incorporated and unincorporated areas of the county to determine the tax liabilities of the taxpayers in the various taxing districts in an equitable manner. The county assessor is responsible for the calculation of property tax levies necessary to raise revenues for government services and administers a variety of tax exemptions, including the exemption and deferral programs for low income senior citizens and disabled persons.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	15,150	15,150
Total Department Revenue:	15,150	15,150
Expenses		
Salary & Wages	2,153,379	2,102,299
Employee Benefits	1,155,251	1,207,708
Supplies & Services	145,413	145,413
Total Department Expenses:	3,454,043	3,455,420

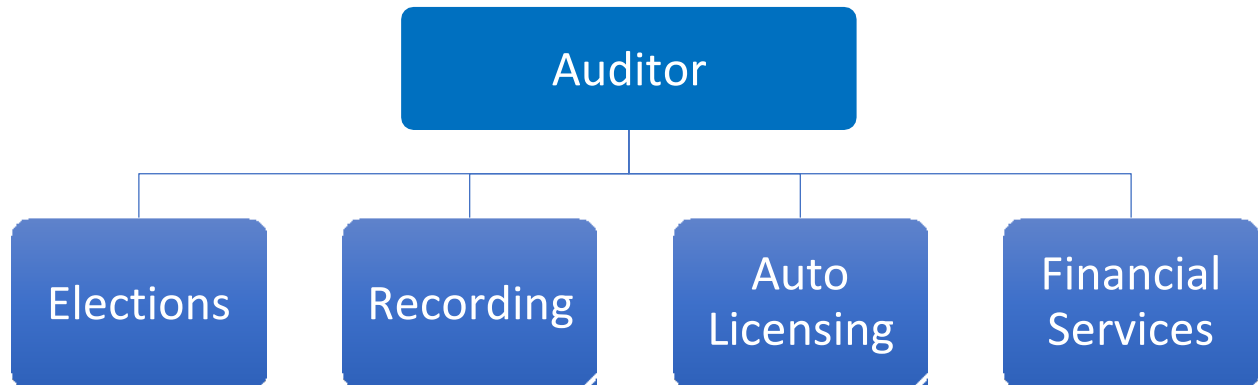
AUDITOR

Department Mission

The Spokane County Auditor's Office is responsible for the administration of 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 and issuing marriage licenses;
- the integrated financial management and reporting 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 titles and licenses.

Functional/ Service Org Chart



Services

Elections:

The Elections office maintains the voter registration rolls and performs all residence – based elections for all jurisdictions (federal, state, county, cities and special districts). The voter registration rolls involve adding, deleting and changing voter records. Four elections are conducted during the year. Jurisdictions are required to pay their proportionate share of election costs, with the County paying the cost of most state and federal elections. Cities and the County are required to pay their proportionate share of voter registration costs.

Recording:

The Recording department is charged with maintaining certain records for perpetuity and making these records available for public inspection. The major types of records are:

- Land ownership – deeds, easements, right of way
- Encumbrances – mortgages, liens, foreclosures
- Land Division – maps, plats, surveys
- Community Property Agreements
- Personal Representation – Power of Attorney, Veterans Discharge
- Business Licenses and Process Server Licenses

AUDITOR

The office also issues over 2,500 marriage licenses annually.

Auto Licensing:

The Vehicle Licensing Office operates under the authority of the State Department of Licensing. The office is responsible for vehicle and vessel registration and titling. The office also collects sales and excise taxes on vehicle sales. Other services include mobile home titles and eliminations, disabled parking privileges, and trip permits.

The Auditor's Office contracts with nine private businesses to provide convenient access by customers to licensing services. The Auditor is required to monitor the Subagent offices. The Auditor also controls and distributes all inventory, such as plates and tabs, to the Subagents.

Financial Services:

The Financial Services Office maintains and controls the County's financial system to ensure the integrity and accuracy of the County's financial information. Financial Services also provides payroll and accounts payable services to the County's various departments, agencies and acts as the disbursing officer for smaller taxing districts with the County. The Auditor is charged with verifying compliance with regulations and rules involving vendor payments and payroll.

The Auditor is responsible for preparing and filing the annual comprehensive financial report. This report reflects the actual operations of each fiscal year. The report is used by the public, the State, grantors and the bond market

Adopted Budget:

Revenues	2017	2018
Miscellaneous Revenue	17,000	21,500
Other Financing Sources	78,145	98,825
Total Department Revenue:	95,145	120,325
Expenses		
Supplies & Services	95,145	120,325
Total Department Expenses:	95,145	120,325

BALLPARK

Description of Services

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:

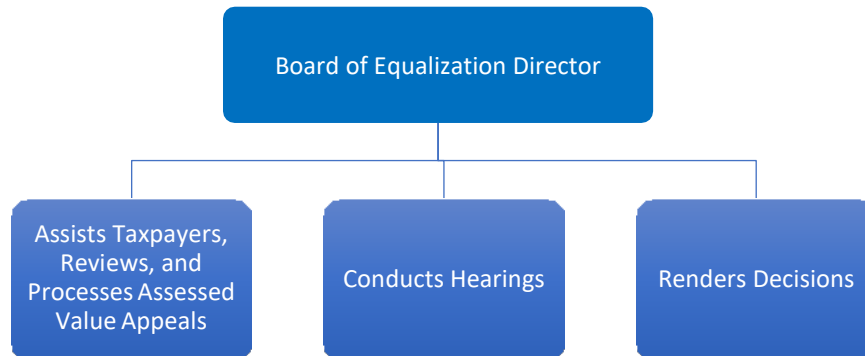
Revenues	2017	2018
Miscellaneous Revenue	17,000	21,500
Other Financing Sources	78,145	98,825
Total Department Revenue:	95,145	120,325
Expenses		
Supplies & Services	95,145	120,325
Total Department Expenses:	95,145	120,325

BOARD OF EQUALIZATION

Department Mission

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.

Functional/ Service Org Chart



Services

- **Acts as an appeals board providing varied avenues of appeal and recourse** to the public taxpayer on assessed valuation placed on all real and personal property by the County Assessor and other assessor related programs thereof
- **Acts as liaison** between the County Assessor and the public taxpayer in challenges and disputes
- **Conducts hearings** on unresolved cases
- **Renders decisions**
- **Acts as an equalization board** having powers and responsibilities to unilaterally equalize the value of property within the county
- **Acts as a reconvened board** ordered by the State of Washington, Department of Revenue for any necessary purpose and/or through the board's own authority when specific conditions/criteria are met.

Adopted Budget:

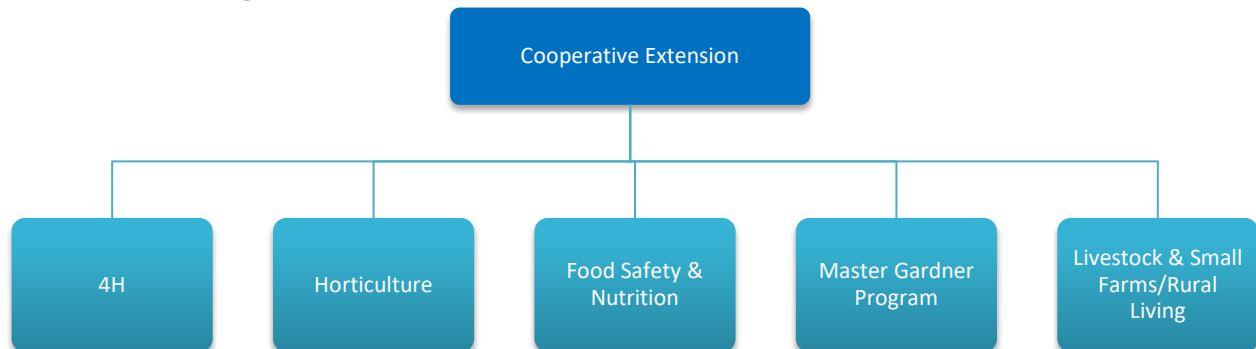
Expenses	2017	2018
Salary & Wages	142,013	138,922
Employee Benefits	81,521	89,025
Supplies & Services	31,981	30,662
Total Department Expenses:	255,515	258,609

COOPERATIVE EXTENSION

Department Mission

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

Functional/ Service Org Chart



Services

WSU Spokane County Extension provides to members of the community free and low-cost outreach and education including, but not limited to, the areas of:

- 4H / Positive Youth Development
- Agronomy
- Commercial Horticulture
- Food Safety and Preservation
- Forestry and Natural Resources
- Gardening / Master Gardener Program
- Human Nutrition
- Livestock
- Small Farms and Rural Living

Additionally, WSU Spokane County Extension provides, at no cost to the public, a plant diagnostic clinic to troubleshoot landscape and garden issues.

COOPERATIVE EXTENSION

Adopted Budget:

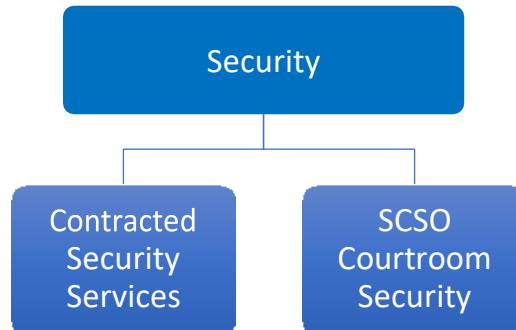
Revenues	2017	2018
Beginning Fund Balance	34,153	56,144
Charges for Goods/Services	63,590	42,300
Miscellaneous Revenue	13,600	16,612
Total Department Revenue:	111,343	115,056
Expenses		
Salary & Wages	142,177	131,423
Employee Benefits	54,399	65,048
Supplies & Services	85,423	65,590
Governmental Transfer/Services	262,607	262,607
Debt Services	9,389	9,389
Total Department Expenses:	553,995	534,057

COURTHOUSE SECURITY

Department Mission

The Mission of the Security program is to provide a secure environment for County personnel, vendors, contractors and the public when working of visiting County facilities. Through the implementation of security policies, programs and equipment, County assets will be protected from loss and a security culture based on awareness, protection and action will be established.

Functional/ Service Org Chart



Services

- Security Budget and implantation of the County’s Security Plan
- Electronic Security Access and ID System
- Security & Vulnerability Assessments
- Vendor/contractor Background Checks
- Contracted Security Services
- Screening Equipment at Court-building public entrances

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	2,100	500
Total Department Revenue:	2,100	500
Expenses		
Salary & Wages	159,961	154,730
Employee Benefits	67,077	66,966
Supplies & Services	756,804	643,714
Debt Services	32,044	38,987
Total Department Expenses:	1,015,886	904,397

CENTRAL SERVICES (GRANTS ADMINISTRATION)

Description of 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:

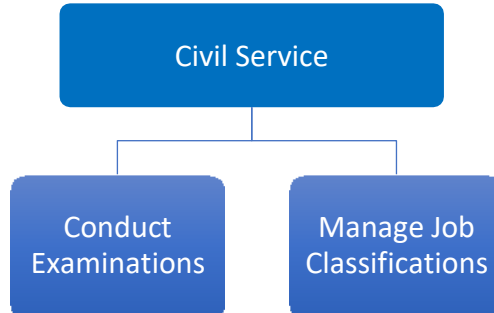
Revenues	2017	2018
Charges for Goods/Services	3,241,728	3,240,028
Intergovernmental Revenue	200,000	200,000
Miscellaneous Revenue	7,030,075	7,173,098
Other Financing Sources	0	10,000
Total Department Revenue:	10,471,803	10,623,126
Expenses		
Salary & Wages	202,568	209,009
Employee Benefits	80,595	84,491
Supplies & Services	5,287	5,951
Total Department Expenses:	288,450	299,451

CIVIL SERVICE

Department Mission

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

Functional/ Service Org Chart



Services

RCW 41.14 established the Civil Service Commission “to establish a merit system of employment for county deputy sheriffs and other employees of the office of county sheriff...” (Initiative Measure 23, approved November 4, 1958)

The department conducts examinations in written, and/or oral format, and when appropriate, to include physical and practical tests. These examinations are for both entry-level and promotional positions. The Commission can conduct hearings, investigations, to hear and determine appeals in accordance with RCW 41.14.

Review, revise and create job classifications as needed.

Adopted Budget:

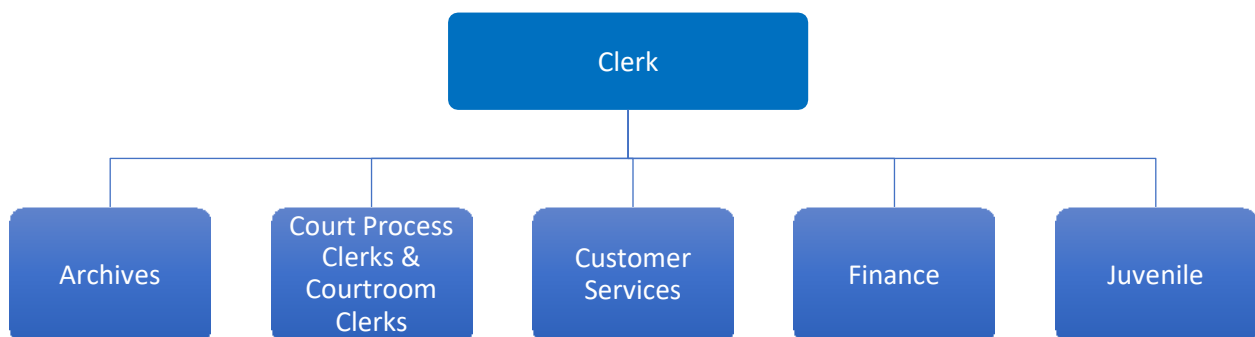
Expenses	2017	2018
Salary & Wages	128,748	133,161
Employee Benefits	55,334	58,945
Supplies & Services	10,297	10,297
Total Department Expenses:	194,379	202,403

CLERK OF THE SUPERIOR COURT

Department Mission

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

Functional/ Service Org Chart



Services

Archives

- Provides archival records / genealogy searches for the public
- Records Management to include maintaining trial exhibits and storage and preservation of legal records
- Digital copies of paper legal records

Court Process Clerks

- Scan and Index an average of 8,000 document pages per day in all eight casetypes
- Place scanned documents into physical files
- Input/Document the County owned legal record into the State Case Management System

Courtroom Clerks

- Statutorily required to have one clerk in each courtroom
- Prepare courtroom minutes and responsible for all filed court documents and exhibits

Customer Services

- Handles all public and attorney requests to review legal files

CLERK OF THE SUPERIOR COURT

- Coordinates the overall bail bond program
- Handles legal correspondence and mail
- Maintains and provides copies of the audio court record
- Provides files and documents to the Court, Prosecutor, Public Defender, Detention Services, and Police Records

Finance

- Provides all financial support for Superior Court matters including handling payment of all fines, fees, and assessments
- Manages the Court’s registry
- Collects Legal Financial Obligations and Restitution in criminal matters

Juvenile

- Provides Court Processing, Courtroom Clerks, and Customer Service functions in the Juvenile Court building for juvenile matters

Adopted Budget:

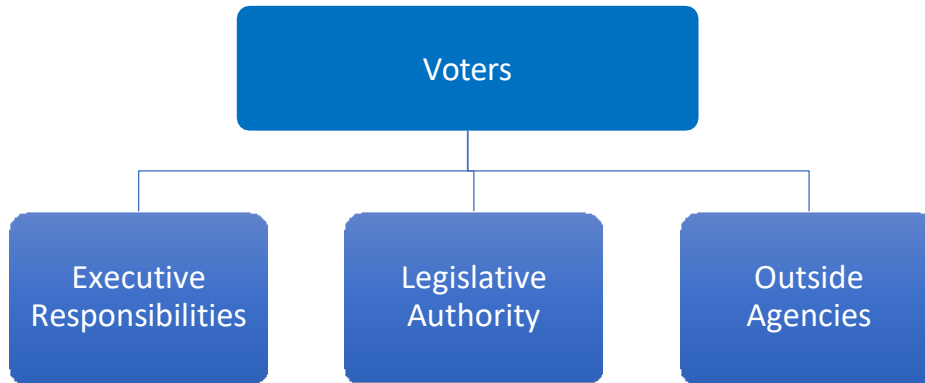
Revenues	2017	2018
Charges for Goods/Services	1,165,240	1,099,857
Fines & Forfeits	348,490	316,940
Intergovernmental Revenue	253,000	274,202
Miscellaneous Revenue	86,215	79,019
Total Department Revenue:	1,852,945	1,770,018
Expenses		
Salary & Wages	1,886,985	1,843,559
Employee Benefits	977,421	988,561
Supplies & Services	112,390	108,390
Debt Services	7,900	7,900
Total Department Expenses:	2,984,696	2,948,410

COMMISSIONERS

Department Mission

Spokane County Board of Commissioners provide the highest level of legislative and administrative services to the Citizens of Spokane County.

Functional/ Service Org Chart



Services

The Spokane County Board of Commissioners is responsible for providing legislative, executive and quasi-judicial services to Spokane County. The purpose of this department is to identify and clarify the needs of the people, and ensure the county responds to those needs.

The Board of Commissioners approve budgets, oversee spending, and set policy. Other powers include establishing fees, setting goals, developing comprehensive land use plans and conducting public hearings. In addition, the BOCC manages assets, supports economic vitality and caring for the most vulnerable citizens.

Adopted Budget:

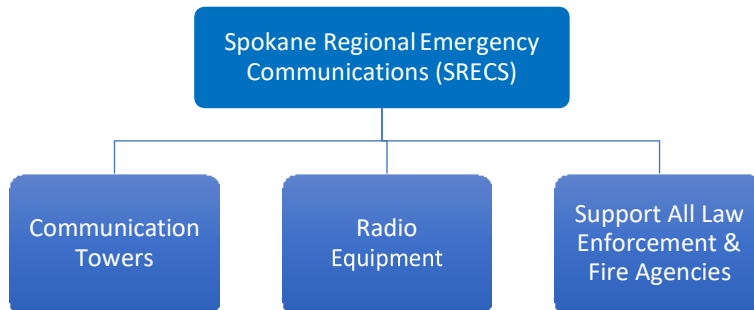
Revenues	2017	2018
Charges for Goods/Services	400	250
Total Department Revenue:	400	250
Expenses		
Salary & Wages	601,126	655,574
Employee Benefits	281,640	310,217
Supplies & Services	92,452	67,955
Debt Services	2,000	2,000
Total Department Expenses:	977,218	1,035,746

COMMUNICATIONS

Department Mission

Spokane Regional Emergency Communications Systems is dedicated to identifying and meeting the needs of the Spokane County Sheriff's Department, Spokane City Police, All Spokane County Fire Districts and Government agencies. By providing reliable communications, digital microwave systems, the simulcast paging system and maintaining 26 tower and antenna sites to form the base of a full spectrum communications system and to anticipate and meet the needs of the future.

Functional/ Service Org Chart



Services

Provide 24/7 availability to all radio communications equipment for all Spokane County departments and all Law Enforcement Agencies and Fire Agencies within the boundary of Spokane County and also support State and Federal Agencies

Maintain and Repair all County Communications Tower sites including routine and emergency services.

Maintain and Repair all mobile and portable radios for all first responders in Spokane County.

Recommend replacement and update to equipment to ensure the safety of all residents of Spokane County.

Adopted Budget:

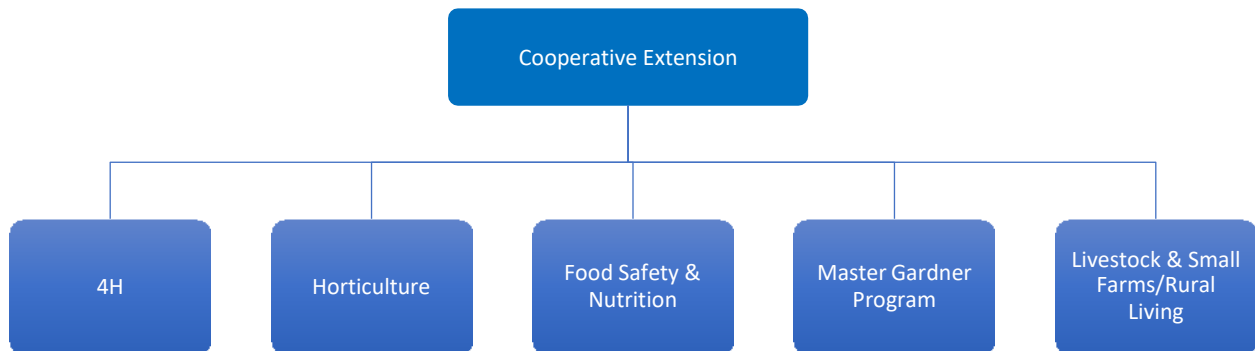
Revenues	2017	2018
Charges for Goods/Services	525,794	536,146
Total Department Revenue:	525,794	536,146
Expenses		
Salary & Wages	374,409	384,771
Employee Benefits	173,704	190,409
Supplies & Services	85,228	75,515
Total Department Expenses:	633,341	650,695

COOPERATIVE EXTENSION

Department Mission

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

Functional/ Service Org Chart



Services

WSU Spokane County Extension provides to members of the community free and low-cost outreach and education including, but not limited to, the areas of:

- 4H / Positive Youth Development
- Agronomy
- Commercial Horticulture
- Food Safety and Preservation
- Forestry and Natural Resources
- Gardening / Master Gardener Program
- Human Nutrition
- Livestock
- Small Farms and Rural Living

Additionally, WSU Spokane County Extension provides, at no cost to the public, a plant diagnostic clinic to troubleshoot landscape and garden issues.

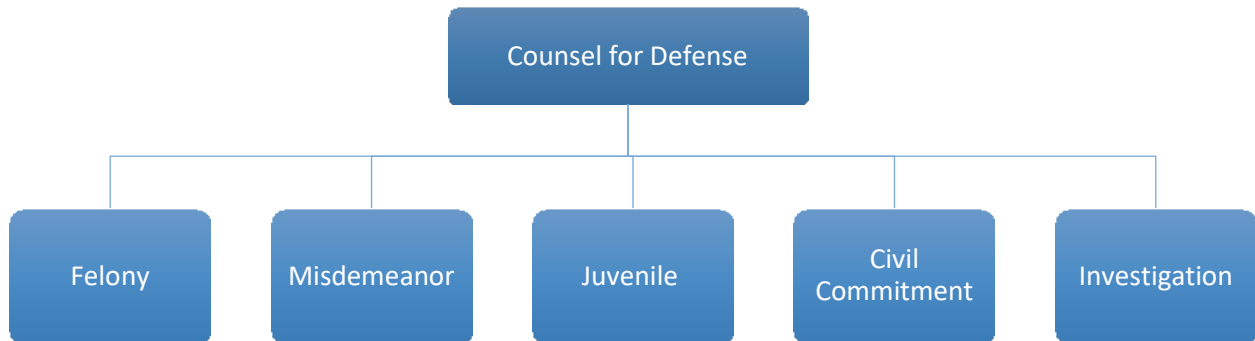
Department Mission

Provide zealous, effective representation to individuals unable to afford legal counsel, independent of the Spokane County Public Defender's Office.

All services provided by Counsel for Defense are mandated by the Constitution to ensure effective assistance of counsel where legal conflicts arise between defendants within the PD's office. CFD was created in 1997 in order to reduce the number of criminal defense cases that the PD's office had to contract out to private attorneys at a much greater cost to the county taxpayer.

COUNSEL FOR DEFENSE

Functional/ Service Org Chart



Services

The law requires attorneys be appointed at no cost to individuals accused of a crime who cannot afford to hire an attorney. As long as people are charged with crimes in Spokane County and there is a legal conflict the need will exist for Counsel for Defense. Areas of representation include all adult felony charges as well as felony and misdemeanor juvenile charges. All clients are afforded equal treatment and representation without regard to circumstances or charge.

Adopted Budget:

Expenses	2017	2018
Salary & Wages	810,903	807,579
Employee Benefits	317,274	321,866
Supplies & Services	27,285	27,339
Total Department Expenses:	1,155,462	1,156,784

DATA PROCESSING

Description of Services

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

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

Adopted Budget:

Expenses	2017	2018
Unclassified	150,000	124,515
Salary & Wages	0	94,126
Supplies & Services	5,606,258	5,505,736
Total Department Expenses:	5,756,258	5,724,377

DEBT SERVICE

Description of Services

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

Adopted Budget:

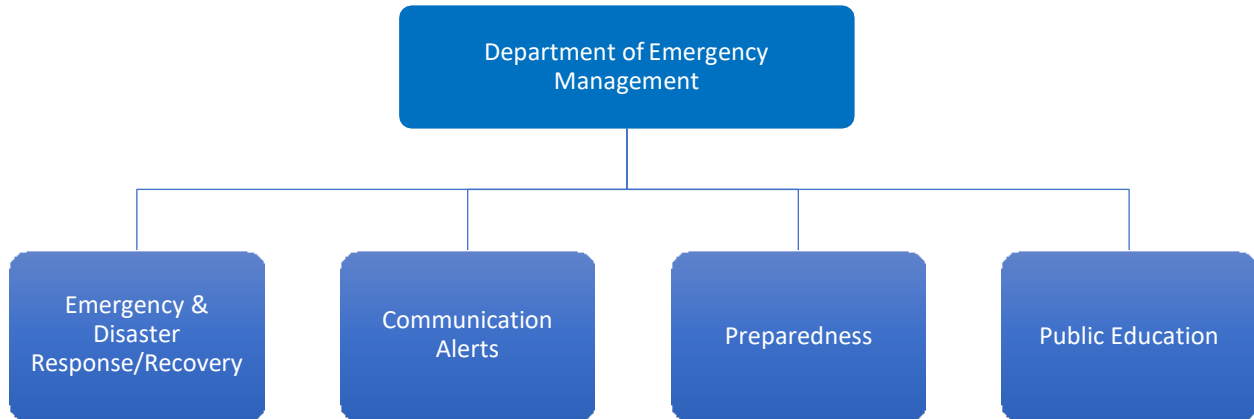
Revenues	2017	2018
Miscellaneous Revenue	725,114	690,726
Other Financing Sources	1,861,477	1,890,434
Total Department Revenue:	2,586,591	2,581,160
Expenses		
Debt Services	2,604,590	2,599,160
Total Department Expenses:	2,604,590	2,599,160

DEPARTMENT OF EMERGENCY MANAGEMENT

Department Mission

Work with our community to ensure our Greater Spokane area prepares, mitigates, responds and recovers from major emergencies and disasters.

Functional/ Service Org Chart



Services

The Spokane County Department of Emergency Management (DEM) provides full spectrum Emergency Management service and support to all County departments, including, but not limited to: planning, training/education, exercise development/conduct, response coordination, and resource allocation. DEM is also the lead agency for Greater Spokane Emergency Management (GSEM), and through Inter-Local Agreement, provides the same Emergency Management services and support to all cities, towns, special purpose districts, and other partners throughout the entirety of Spokane County.

Adopted Budget:

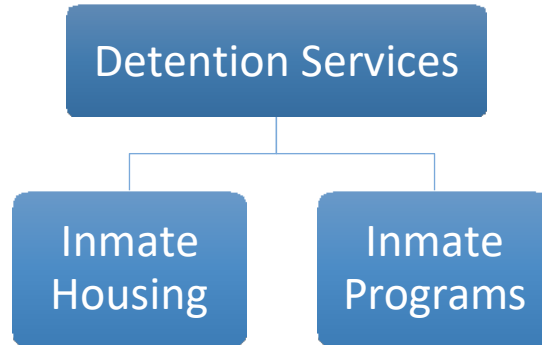
Revenues	2017	2018
Charges for Goods/Services	285,000	280,000
Miscellaneous Revenue	25,000	35,000
Total Department Revenue:	310,000	315,000
Expenses		
Salary & Wages	259,058	239,360
Employee Benefits	90,818	99,230
Supplies & Services	85,725	95,725
Total Department Expenses:	435,601	434,315

DETENTION SERVICES

Department Mission

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

Functional/ Service Org Chart



Services

Housing: Providing inmate housing at the Spokane County Jail and Geiger Facilities including medical, meals and all other needs of the inmates.

Inmate Programs: In-Custody and Partial Confinement Work Crew, Work Release, 24-Hour Confinement, Electronic Home Monitoring, Supervised Community Service and various Re-entry Programs.

Adopted Budget:

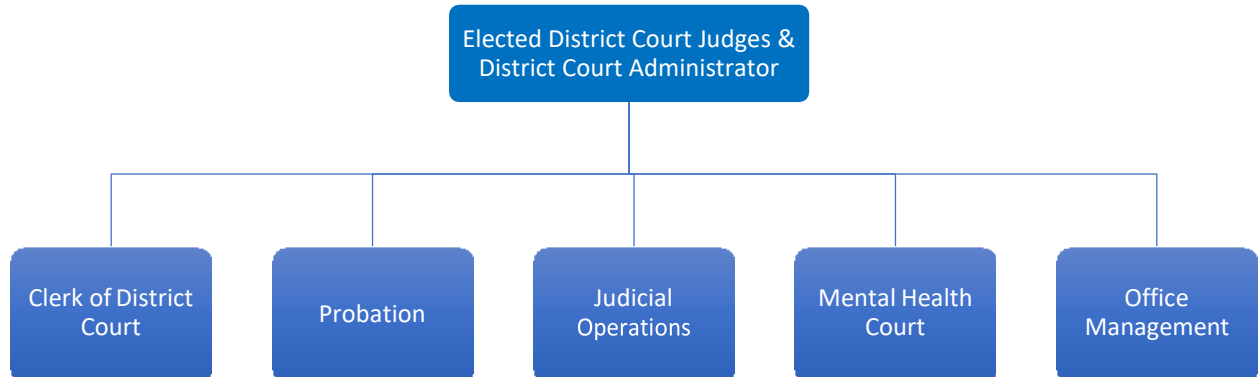
Expenses	2017	2018
Salary & Wages	0	253,749
Supplies & Services	33,602,375	33,423,769
Total Department Expenses:	33,602,375	33,677,518

DISTRICT COURT

Department Mission

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

Functional/ Service Org Chart



Services

- **Clerk of District Court and Office Management** staff are responsible for maintaining the court's fiscal, administrative and court records.
- **Probation** administers programs that provide pre-sentence investigations, supervision and probationary treatment.
- **Judicial Operations** processes traffic and parking infractions, criminal misdemeanor and criminal gross misdemeanor cases, civil small claims, name change petitions, and civil protection orders.
- **Mental Health Court** represents an effort to increase effective cooperation between the mental health treatment system and the criminal justice system.

District Court contracts to provide court services to various jurisdiction including Spokane Valley, Cheney, Fairfield, Liberty Lake, Millwood, Spangle, Deer Park, Rockford, and Latah.

Cases are filed by Spokane County Prosecutors Office, Washington State Patrol, Spokane County Sheriff, City of Spokane Valley Police Department, Liberty Lake Police Department, SCRAPS, Department of Fish & Wildlife, Washington State Liquor and Cannabis Board and Burlington Northern Railroad.

DISTRICT COURT

Adopted Budget:

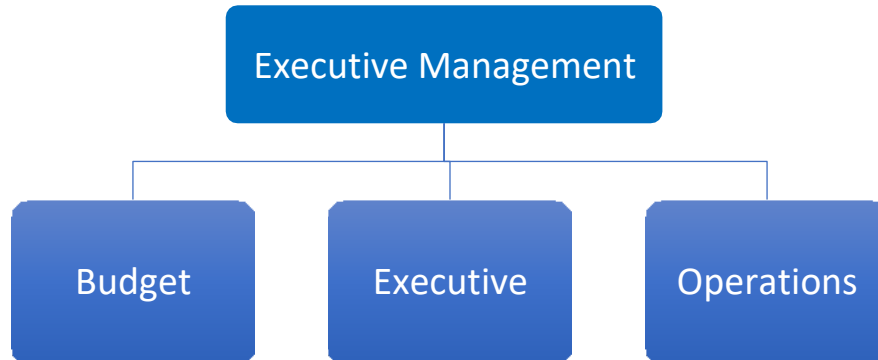
Revenues	2017	2018
Charges for Goods/Services	998,312	1,107,458
Fines & Forfeits	2,552,585	2,468,358
Miscellaneous Revenue	93,004	94,770
Other Financing Sources	520,000	575,000
Total Department Revenue:	4,163,901	4,245,586
Expenses		
Salary & Wages	3,367,817	3,372,316
Employee Benefits	1,410,936	1,442,487
Supplies & Services	278,163	140,877
Debt Services	5,200	500
Total Department Expenses:	5,062,116	4,956,180

EXECUTIVE MANAGEMENT

Department Mission

The Executive Management Team provides support to the Board of County Commissioners, Elected Officials, and County Department Heads. This team works collaboratively to advise and make decisions that are consistent with Spokane County's core values, to ensure the delivery of superior customer service.

Functional/ Service Org Chart



Services

Budget: The Chief Budget Officer, assists elected officials, directors and senior managers in strategic financial planning and decision making related to the budget. The Budget Officer analyzes the fiscal impact of policy decisions and changes, as well as assists in County issuance of short and long term debt.

Executive: The Board of County Commissioners appoints the Chief Executive Officer, CEO, who is the administrative head of the county government. The CEO serves as a dynamic and effective ambassador for the mission, goals and values of the Board of County Commissioners both within County Government and throughout the community.

The Chief Executive Officer actively oversees development and implementation of policies and programs ensuring their consistency with the County's core values and the delivery of superior customer service. The CEO provides department heads, direct reports and all staff with support to address issues, needs, and problems.

Operations: The Chief Operations Officer serves as direct manager for all departments reporting to the Board of County Commissioners. This position is responsible for planning, organizing, and directing the management of the county government to provide timely, cost effective and efficient systems, programs, and customer service.

Adopted Budget:

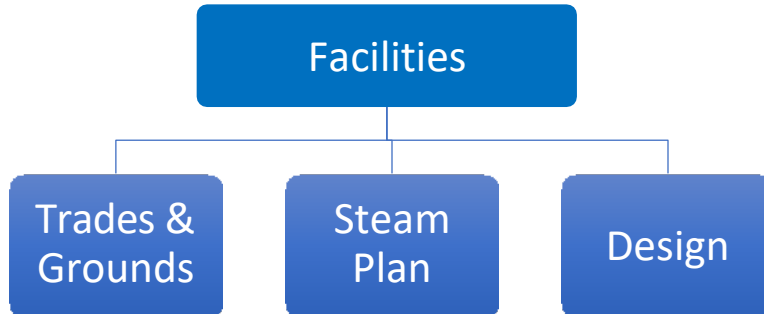
Expenses	2017	2018
Salary & Wages	660,462	655,550
Employee Benefits	240,133	252,733
Supplies & Services	96,275	80,329
Total Department Expenses:	996,870	988,612

FACILITIES DEPARTMENT

Department Mission

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

Functional/ Service Org Chart



Services

- Project Management
- Construction Engineering and Design
- Facility Mechanical Repairs
- Manage the Janitorial Contract
- Four Seasons Grounds Maintenance
- Utilities Energy Management Oversight

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	168,736	56,122
Miscellaneous Revenue	1,000	1,500
Total Department Revenue:	169,736	57,622
Expenses		
Salary & Wages	1,486,956	1,463,110
Employee Benefits	709,349	741,510
Supplies & Services	3,087,192	2,971,607
Total Department Expenses:	5,283,497	5,176,227

GEIGER SPUR

Description of Services

This department accounts for maintenance expenses related to Geiger Spur.

Adopted Budget:

Expenses	2017	2018
Supplies & Services	20,000	18,534
Total Department Expenses:	20,000	18,534

HEALTH DISTRICT

Description of Services

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

Adopted Budget:

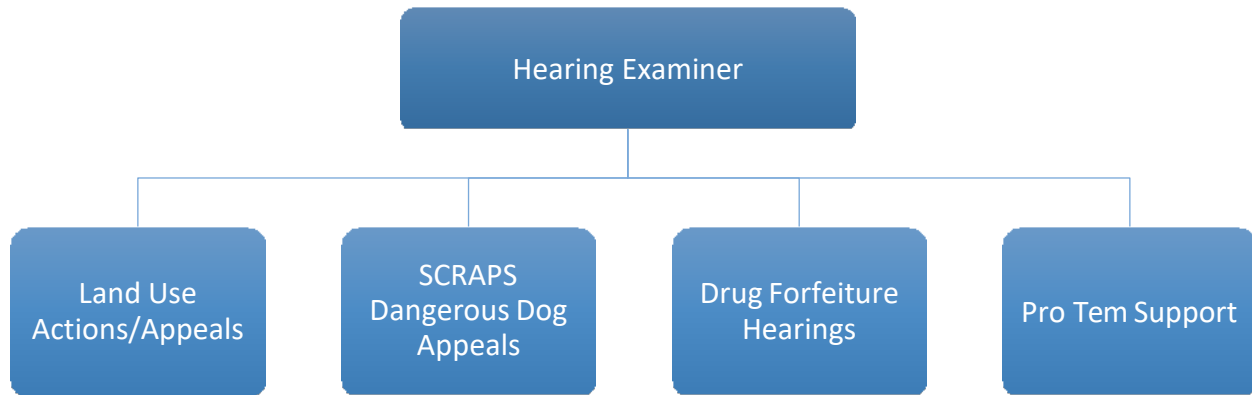
Expenses	2017	2018
Governmental Transfer/Services	2,403,801	2,000,000
Total Department Expenses:	2,403,801	2,000,000

HEARING EXAMINER

Department Mission

To hear and decide land use and other quasi-judicial matters in an impartial, legal, efficient, and expedient manner.

Functional/Service Org Chart



Services

- Hears and decides land use actions and appeals for Spokane County and the City of Spokane Valley (under an interlocal agreement).
- Hears and issues recommendations or decisions on dangerous/potentially dangerous dogs submitted through SCRAPS for Spokane County and City of Spokane Valley.
- Hears and decided drug forfeiture claims under RCW 69.50.505(5), as the hearing officer designated by the Spokane County Sheriff.
- Hears and decides similar actions as the City of Spokane Pro Tem Hearing Examiner, upon request, pursuant to an interlocal agreement.
- Prepares an annual report to the Board of County Commissioners and the City of Spokane Valley.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	17,000	20,000
Total Department Revenue:	17,000	20,000
Expenses		
Salary & Wages	150,067	147,794
Employee Benefits	46,132	62,141
Supplies & Services	12,060	9,927
Total Department Expenses:	208,259	219,862

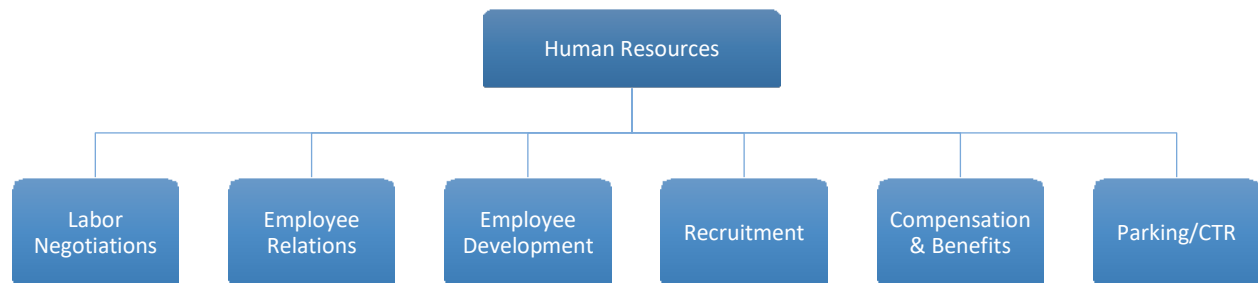
HUMAN RESOURCES

Department Mission

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 including:

- . Benefits/Classifications/Compensation
- . Commute Trip Reduction/Parking
- . Employee Development/Employee Engagement
- . Employee Relations
- . Investigations
- . Legal/Employment Law Compliance
- . Recruitment and Selection

Functional/ Service Org Chart



Services

The following is an example of the services HR provides:

- Processing employment applications for positions at Spokane County. Providing guidance for applicants and hiring managers. Contacting community groups to encourage and invite persons of diversity to apply.
- On behalf of the Board of County Commissioners (BOCC), HR acts as Chief Negotiator for each of the 20+ unions to negotiate labor contracts as they arise. HR also administers said contracts when issues occur including mediation and arbitration.
- HR guides and coaches supervisors, managers and directors through employee relations issues that periodically arise.
- HR has taken the lead on creating an employee development/engagement program that exceeds the expectations of the BOCC's Strategic Plan.
- Personnel and benefit changes are administered and processed by HR staff including data entry and auditing of information for accuracy.
- HR has the responsibility to create and maintain a fair, equitable and competitive compensation and benefits program to attract and retain excellent employees.
- Administering Parking and the Commute Trip Reduction (CTR) programs are an important part of HR's role.

HUMAN RESOURCES

Adopted Budget:

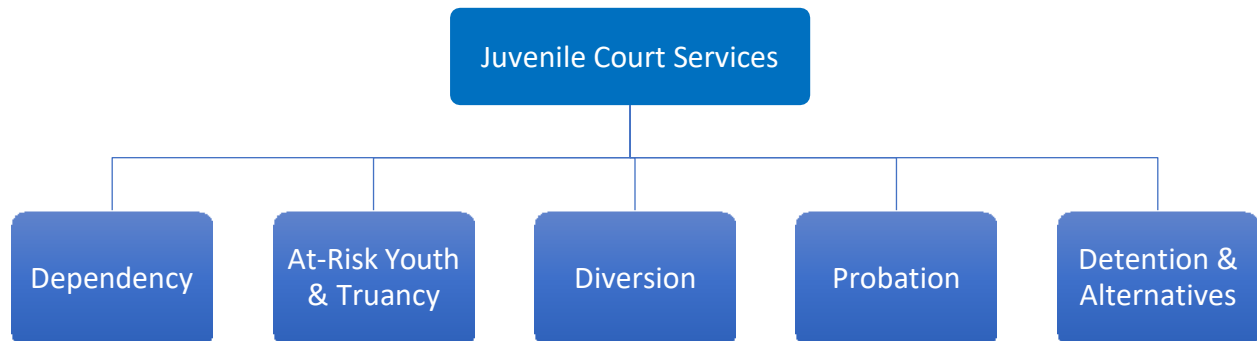
Revenues	2017	2018
Charges for Goods/Services	10	10
Fines & Forfeits	38,000	49,000
Miscellaneous Revenue	119,040	125,040
Total Department Revenue:	157,050	174,050
Expenses		
Salary & Wages	656,248	664,746
Employee Benefits	271,757	275,995
Supplies & Services	272,769	171,398
Total Department Expenses:	1,200,774	1,112,139

JUVENILE COURT SERVICES

Department Mission

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

Functional/ Service Org Chart



Services

Dependency: Provides representation and advocacy for dependent children utilizing staff Guardian Ad Litem (GALs) and 200+ Court Appointed Special Advocates/Guardians Ad Litem Volunteers. Trains, supervises, provides legal direction, and evaluates CASA/GAL Volunteers.

At-Risk Youth & Truancy: Provides support and oversight for CHINS -Children in Need of Services, ARY- At Risk Youth, and Truancy Petitions. Each of these petitions provides parents, schools, courts and/or law enforcement the ability better monitor and engage youth and families.

Diversion: Handles low level, first time offenders by meeting with and assigning conditions to referred youth as an alternative to the formal court process. Monitors performance of youth, provides or refers youth to services, and responds with action where needed. Screens, trains, supervises, assigns cases to, provides direction to and evaluates Neighborhood Accountability Board members (NAB Volunteers).

Probation: Supervises low to high-risk juvenile offenders; conducts a risk- assessment and develops case plans which address: public safety, offender accountability and rehabilitation. Utilizes evidenced based programming and practices to decrease youth risk factors and increase protective factors. Conducts social investigations, assesses level of risk to the community, and presents detention and sentencing recommendations to the Superior Court Judge and Court Commissioners assigned to the Juvenile Court.

Confinement/Detention: Maximum security for the most serious juvenile offenders in our community. The mission of confinement is for community protection, offender accountability, and preparing juveniles to re-connect with their families, schools and community resources. Electronic Monitoring (EM) is an alternative and less costly form of confinement. Through EM equipment and the Probation Counselor's field work, the youth's home becomes their "detention center."

JUVENILE COURT SERVICES

Alternative to Detention: Programming for court ordered youth that hold youth accountable for their actions in lieu of detention:

Community Service

For youth who have been ordered hours to complete and/or are in contempt of their Probation, At-Risk Youth, Truancy and Diversion conditions. Youth serve the community at non-profit agencies and special projects in the community.

Girls/Boys Group

A weekly guided group for girls or boys in violation of their court ordered conditions to discuss gender related issues.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	114,000	114,000
Charges for Goods/Services	24,000	24,000
Intergovernmental Revenue	2,000	2,000
Licenses & Fees	40,000	35,000
Miscellaneous Revenue	800	800
Total Department Revenue:	180,800	175,800
Expenses		
Salary & Wages	3,919,237	3,933,500
Employee Benefits	1,797,858	1,907,745
Supplies & Services	709,694	722,626
Total Department Expenses:	6,426,789	6,563,871

Department Mission

Coordinate the criminal justice system through the collaboration and shared responsibility of criminal justice and elected officials by: reviewing significant information relative to immediate and future needs, and by identifying and recommending alternatives to total incarceration which are consistent with the law and community objectives of public safety, accountability, correction, treatment and public awareness to reduce recidivism.

Adopted Budget:

Revenues	2017	2018
Miscellaneous Revenue	0	120,000
Total Department Revenue:	0	120,000
Expenses		
Salary & Wages	85,777	78,526
Employee Benefits	61,845	32,114
Supplies & Services	0	24,796
Total Department Expenses:	147,622	135,436

LIABILITY INSURANCE

Description of Services

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	2017	2018
Supplies & Services	2,193,067	2,732,421
Total Department Expenses:	2,193,067	2,732,421

LONG RANGE PLANNING

Description of Services

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

Adopted Budget:

Expenses	2017	2018
Governmental Transfer/Services	1,051,709	994,087
Total Department Expenses:	1,051,709	994,087

MARTIN HALL

Description of Services

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

Adopted Budget:

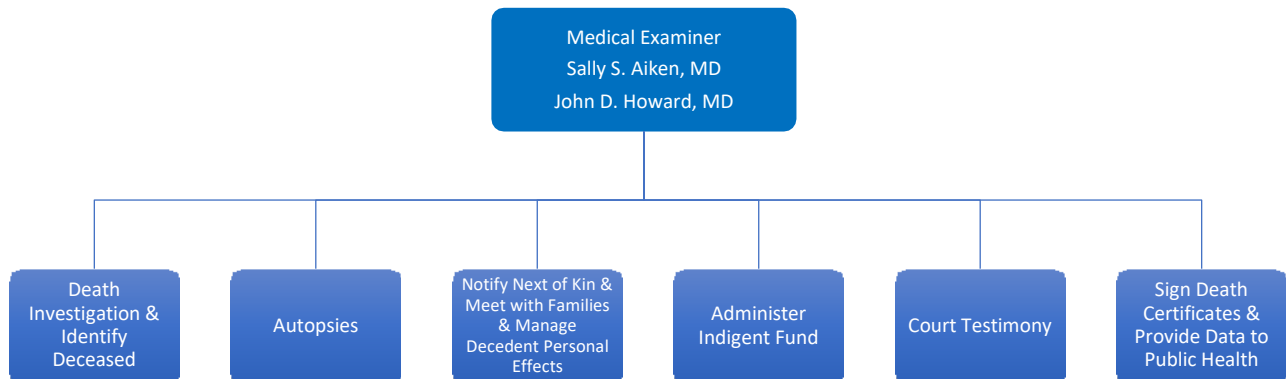
Expenses	2017	2018
Supplies & Services	347,250	335,070
Total Department Expenses:	347,250	335,070

MEDICAL EXAMINER

Department Mission

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

Functional/ Service Org Chart



Services

Death investigation 24 hours per day, 7 days per week, 365 days per year; Autopsy; Court testimony; Administer BOCC indigent fund; Provide data to public health; Meet with families; Identify and notify next of kin; Sign death certificate; Distribution of decedent personal effects

Mandated under:

RCW 68.50.010

Coroner's jurisdiction over remains.

The jurisdiction of bodies of all deceased persons who come to their death suddenly when in apparent good health without medical attendance within the thirty-six hours preceding death; or where the circumstances of death indicate death was caused by unnatural or unlawful means; or where death occurs under suspicious circumstances; or where a coroner's autopsy or postmortem or coroner's inquest is to be held; or where death results from unknown or obscure causes, or where death occurs within one year following an accident; or where the death is caused by any violence whatsoever, or where death results from a known or suspected abortion; whether self-induced or otherwise; where death apparently results from drowning, hanging, burns, electrocution, gunshot wounds, stabs or cuts, lightning, starvation, radiation, exposure, alcoholism, narcotics or other addictions, tetanus, strangulations, suffocation or smothering; or where death is due to premature birth or still birth; or where death is due to a violent contagious disease or suspected contagious disease which may be a public health hazard; or where death results from alleged rape, carnal knowledge or sodomy, where death occurs in a jail or prison; where a body is found dead or is not claimed by relatives or friends, is hereby vested in the county coroner, which bodies may be removed and placed in the morgue under such rules as are adopted by the coroner with the approval of the county commissioners, having

MEDICAL EXAMINER

jurisdiction, providing therein how the bodies shall be brought to and cared for at the morgue and held for the proper identification where necessary.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	241,500	241,500
Intergovernmental Revenue	150,000	150,000
Total Department Revenue:	391,500	391,500
Expenses		
Salary & Wages	973,969	990,460
Employee Benefits	334,462	361,132
Supplies & Services	308,382	308,382
Total Department Expenses:	1,616,813	1,659,974

OUTSIDE AGENCIES

Description of Services

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

Adopted Budget:

Expenses	2017	2018
Supplies & Services	424,400	445,400
Governmental Transfer/Services	248,765	238,555
Total Department Expenses:	673,165	683,955

PARKS & RECREATION

Department Mission

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.

Functional/ Service Org Chart



Services

Overview: The Parks Department provides opportunities for tens of thousands of users each year to enjoy no-cost public recreation throughout the County's 14,000* acre parks system as well as fee-based activities such as swimming lessons, camping, golfing on award-winning courses, and competitive adult recreation leagues (basketball, volleyball and softball). This is currently made possible through the assistance of 32 full-time staff, 200+/- seasonal and part-time staff, countless contractual relationships and hundreds of volunteers.

Aquatics: Northside Family Aquatics Facility, Southside Family Aquatics Facility - Drowning prevention/swim lessons, swim team, swim & movie, private rentals, food concessions. 51,026 visitors served in 2017. (General Fund)

Golf: Three 18-hole Championship Courses - Liberty Lake, Hangman Valley & MeadowWood 443* acres – 90-100,000-rounds of golf annually: Individual play, organized club play, league play, tournament play, lessons for youth and adult, full service food concessions and merchandise sales. (Enterprise Fund)

Conservation Futures Program: Represents over half of the County's Parks system at over 7,700* acres throughout the county. Land acquisition, planning, development, maintenance & operation of trails, trailhead parking, access roads, signage, trail maps, habitat restoration, preservation, noxious weed control, caretaker residences and miscellaneous structures. (Special Revenue Fund)

PARKS & RECREATION

Parks / Facilities: Manage and care for over 32 parks facilities across 5,857+ acres including 15 community parks, 5 regional parks, 8 natural areas, 2 off road vehicle parks, 1 raceway, 1 campground, 5 water access sites, 7 miles of the Centennial Trail, several other trails, and portions of some CF areas. (General Fund)

Includes annual/weekly/daily maintenance, repair, and servicing of:

- 70* restrooms
- 220* garbage cans and dumpsters
- 175* picnic tables
- 14 playgrounds
- 13 soccer fields (via agreement with SVJSA)
- 13 softball/baseball fields
- 8 tennis courts
- 6 sand volleyball courts
- 2 pickleball courts
- 4 basketball courts
- Rental of facilities accommodating 150* special events in 2017
- 132* acres of irrigated turf across 19 sites
- 42 pieces of motorized turf equipment (average age 20-yrs. old)
- 75* pieces of gas-powered small equipment (average age 12-yrs. old)
- 41 motor vehicles < 2-tons (average age 19-yrs. old)
- 12 pieces of equipment >2-tons (average age 28-yrs. old)
- 6-bay vehicle and equipment repair facility
- 106* buildings (varying in size)
- 3 public water systems
- 4 sewer lift stations

Recreation Programs: Basketball, Softball, Volleyball Adult recreation league programs serving over 6,000 participants annually. (Special Revenue Fund)

*approximately

PARKS & RECREATION

Adopted Budget:

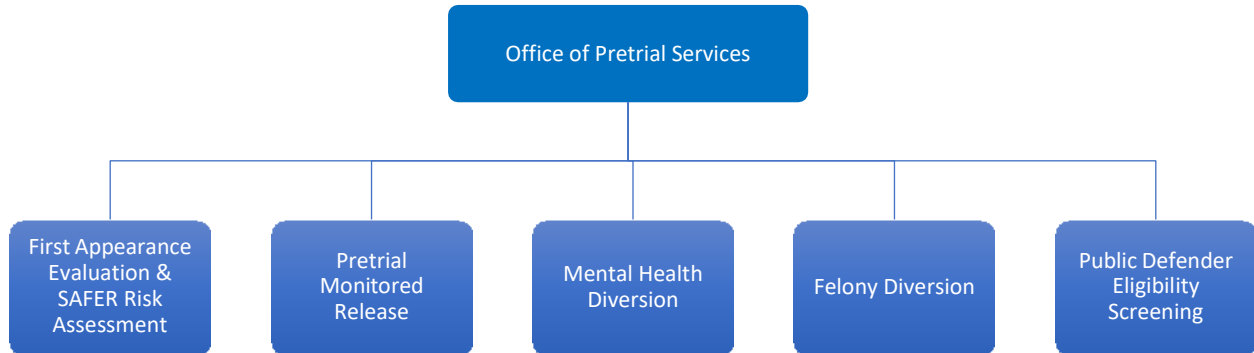
Revenues	2017	2018
Charges for Goods/Services	232,000	292,700
Licenses & Fees	600	600
Miscellaneous Revenue	261,400	324,200
Other Financing Sources	202,986	178,312
Total Department Revenue:	696,986	795,812
Expenses		
Salary & Wages	1,096,186	1,194,060
Employee Benefits	490,366	495,045
Supplies & Services	735,103	874,646
Governmental Transfer/Services	23,400	23,243
Total Department Expenses:	2,345,055	2,586,994

PRE TRIAL SERVICES

Department Mission

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.

Functional/ Service Org Chart



Services

SAFER: Customized risk tool designed to predict pretrial Failure to Appear and Recidivism **First**

Appearance Evaluation: An impartial investigative report prepared for the Court prior to defendants first appearance

- Assists the court in making a prompt, informed release/detention decision
- Any defendant scheduled to be seen on a First Appearance Docket in Superior, District and Municipal Court

Pretrial Monitored Release: Monitor felony and misdemeanor level defendants released with conditions that include oversight by Pretrial Services

- Designed to address the risk of pretrial failure, i.e. failure to appear and re-arrest

5177 Mental Health Diversion: Provides a least restrictive alternative to inpatient state hospitalizations for competency

- Community based treatment/care and Case Management

Felony Diversion: Alternative to traditional prosecution for first time felony level defendants; opportunity to financially restore victim, address underlying needs and avoid a felony conviction.

Public Defender Eligibility Screening: Financial Screening conducted for those charged in Superior, District and Municipal Courts to determine public defender eligibility

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	100,000	100,000
Total Department Revenue:	100,000	100,000
Expenses		
Salary & Wages	459,241	450,076
Employee Benefits	208,530	214,305
Supplies & Services	6,781	6,781
Total Department Expenses:	674,552	671,162

PROBATION

Department Mission

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:

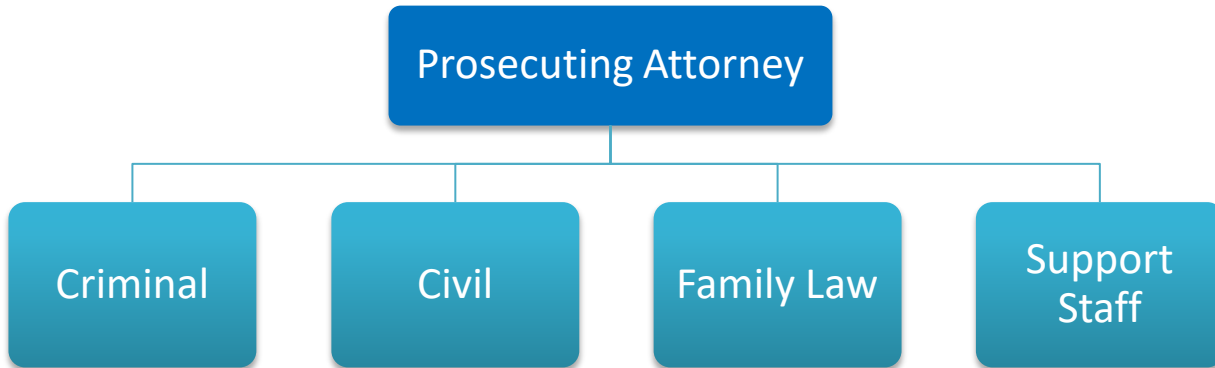
Expenses	2017	2018
Governmental Transfer/Services	350,000	350,000
Total Department Expenses:	350,000	350,000

PROSECUTOR

Department Mission

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

Functional/ Service Org Chart



Services

The Spokane County Prosecuting Attorney's Office has a staff consisting of 70 attorneys, 63 support staff and 7 victim-witness advocates/staff members.

The office is divided into 3 units: Criminal, Civil and Family Law.

The Criminal Department of the Prosecuting Attorney's office handles all criminal prosecutions in the District, Superior and Juvenile Courts.

The Civil Department acts as a law firm representing Spokane County Government to include all County elected and appointed officials as well as County departments.

The Family Law Department of the Prosecuting Attorney's Office manages child support enforcement, paternity, modifications, bankruptcy.

Adopted Budget:

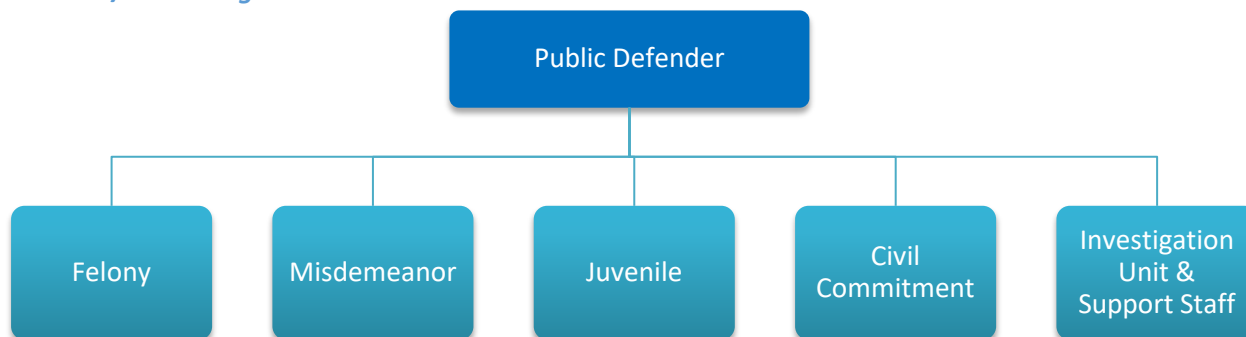
Revenues	2017	2018
Charges for Goods/Services	871,500	800,500
Fines & Forfeits	2,000	2,000
Intergovernmental Revenue	2,525,589	2,490,827
Miscellaneous Revenue	1,500	1,500
Other Financing Sources	108,000	136,000
Total Department Revenue:	3,508,589	3,430,827
Expenses		
Salary & Wages	8,857,260	8,725,948
Employee Benefits	3,505,579	3,576,694
Supplies & Services	481,265	450,739
Debt Services	25,800	28,500
Total Department Expenses:	12,869,904	12,781,881

PUBLIC DEFENDER

Department Mission

The Spokane County Public Defender Office protects the rights, liberties, and dignity of all persons in the County unable to afford legal counsel by providing the finest legal representation, and maintaining the integrity and fairness of the Justice system.

Functional/ Service Org Chart



Services

Felony: 30 attorneys provide representation to over 3500 court-appointed clients per year charged with all types of felony offenses including murder, rape, and robbery.

Misdemeanor: 16 attorneys provide representation to over 6000 court-appointed clients per year charged with all types of misdemeanor offenses including DUI's and domestic violence.

Juvenile: 8 attorneys provide representation to all court-appointed Juvenile minors in the areas of delinquency, dependency, Becca matters (At Risk Youth, Child in Need of Services and Truancy) and Legally Free minors.

Civil Commitment: 4 attorneys provide representation of all court-appointed clients deprived of liberty due to mental illness.

First Appearance Dockets: 2 attorneys assigned to handle all felony and misdemeanor first appearance hearings backed up by other attorneys on a rotational basis to provide representation of all court-appointed clients at hearings held within 24 hours after an arrest to address probable cause determination and bond status.

Drug Court: 1 attorney provides representation of all court-appointed clients in drug court helping them with compliance with court-ordered conditions for participation in the program until successful graduation.

Other legal services: 1 attorney provides representation of all court appointed-clients arrested concerning Legal Financial Obligations, child support issues and fugitive matters from out-of-state.

Investigative: Six investigators handle all investigation needs for all the attorneys in the office.

Paralegals: Eight paralegals assist the attorneys with legal research, preparing and filing of documents.

Administrative: Front desk staff answer phone calls from clients, judges, other attorneys and the public during business hours (8:00 a.m. to 5:00 p.m.) Other secretarial staff provide clerical assistance in accounting, billing, case assignment and the typing of transcripts, briefs and letters.

PUBLIC DEFENDER

Management: The Director, Deputy Director, Supervising Investigator and Office Manager supervise and provide training for 85 employees and are involved in all decisions concerning hiring, firing, promotion and disciplinary actions. Also, management handles all media inquiries, public records requests and responds to any complaints from clients or union grievances. Management also regularly meets with other county agencies, especially other agencies within the criminal justice system for strategic planning and administrative coordination.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	790,000	820,000
Fines & Forfeits	41,000	37,000
Other Financing Sources	246,319	220,224
Total Department Revenue:	1,077,319	1,077,224
Expenses		
Salary & Wages	5,789,946	5,841,485
Employee Benefits	2,260,965	2,367,688
Supplies & Services	587,912	587,548
Debt Services	3,489	3,489
Total Department Expenses:	8,642,312	8,800,210

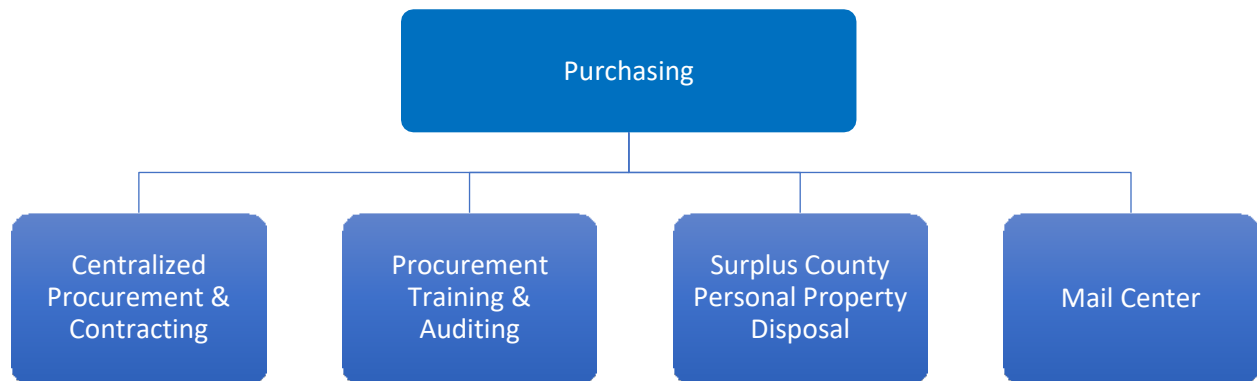
PURCHASING & MAIL CENTER

Department Mission

Purchasing Department: 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.

Mail Center: 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.

Functional/ Service Org Chart



Services

Purchasing Department:

Competitive Environment: Promotes an open, transparent and a fair competitive environment for the procurement and contracting activity of the County; Serves as insulator/buffer between the customer elected officials/department heads and the vendor community and arbitrates vendor protests in a manner that protects the County's interests and evokes the goodwill of vendors.

Centralized Procurement & Contracting: Centralized procurement/contracting office for 400-600 projects annually; Vendor/Source Management; Competitive Document Preparation; Solicitation Administration; Verification of Vendor Qualifications; Tabulation of Submittals/Proposals; Facilitation of Vendor Evaluations and Selections; Contract Negotiation/Formation; Contract Administration/Management of 600-1,000 contracts annually; Coordination of Contract Pay Reviews; Facilitation of Contract Closeout.

Procurement Training: Conducts periodic training of county personnel in public procurement skills, ethics, policies, procedures and best practices.

Decentralized Procurement Audits: Performs periodic compliance reviews of decentralized public procurement activities of County departments.

Surplus County Personal Property Disposal: Coordinates for the periodic review and disposal of County surplus personal property.

PURCHASING & MAIL CENTER

Mail Center:

Provides timely, efficient and secure mail handling, distribution, and billing for County departments and agencies. Services include: Inbound Mail Processing, Sorting and Delivery; Outbound Mail Metering, Processing and inter-departmental billing and; Courthouse Coin-Copier Servicing.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	375,500	375,855
Total Department Revenue:	375,500	375,855
Expenses		
Salary & Wages	450,621	404,847
Employee Benefits	197,214	182,427
Supplies & Services	418,209	417,352
Total Department Expenses:	1,066,044	1,004,626

RESOURCE CONSERVATION

Description of Services

This department accounts for the administration of the 2014 Department of Commerce Energy Grant for resource conservation. This project is complete, 2018 is the last year of a contractual payment to the State for their administration of the project.

Adopted Budget:

Expenses	2017	2018
Supplies & Services	17,209	17,209
Total Department Expenses:	17,209	17,209

SCOPE

Department Mission

To provide a safe living environment for the community. To increase citizen's awareness of, and involvement in, community-oriented services in partnership with the Spokane County Sheriff's Office. To foster community spirit.

Adopted Budget:

Expenses	2017	2018
Supplies & Services	66,544	66,544
Governmental Transfer/Services	248,000	258,000
Total Department Expenses:	314,544	324,544

SCRAPS

Department Mission

Building a more humane community, protecting public safety and ensuring animal welfare through compassionate, responsive, professional enforcement of laws and public policy.

Helping People, Saving Lives, Building Community

Services

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

Adopted Budget:

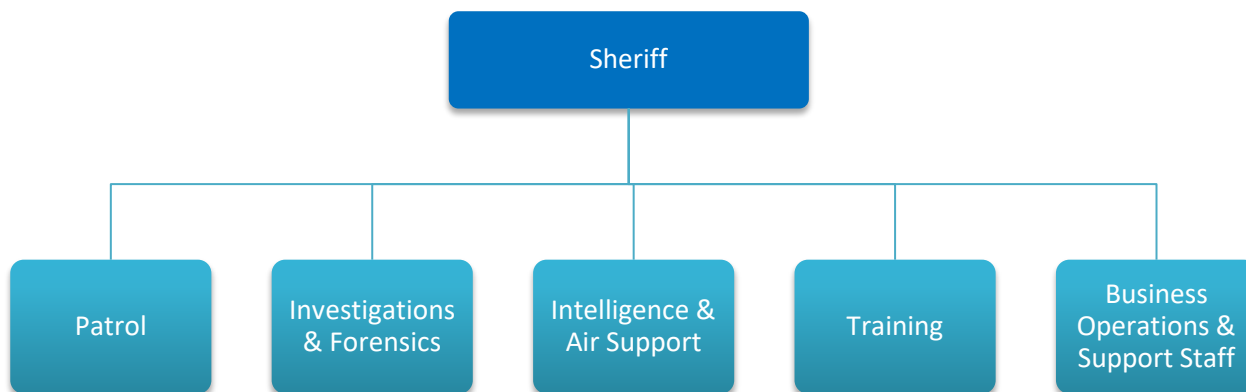
Expenses	2017	2018
Supplies & Services	448,003	419,306
Total Department Expenses:	448,003	419,306

SHERIFF

Department Mission

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

Functional/ Service Org Chart



Services

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

We do so by providing a highly-trained, dedicated team of professionals, working in partnership with our community, through utilizing their unique talents and skills in conjunction with new technology and research-based criminal justice training.

This office serves the unincorporated area of Spokane County as well as provides various contract services to City of Spokane Valley, Deer Park, Medical Lake, Fairfield, Latah, Millwood, Rockford, Spangle, Waverly, Airway Heights, Liberty Lake, EWU police and Kalispel Tribal police.

SHERIFF

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	304,862	431,646
Charges for Goods/Services	17,785,041	19,965,203
Fines & Forfeits	349,725	309,000
Intergovernmental Revenue	235,487	154,241
Licenses & Fees	68,000	80,000
Miscellaneous Revenue	134,739	59,800
Taxes	1,192,077	0
Total Department Revenue:	20,069,931	20,999,890
Expenses		
Unclassified	800,000	797,127
Salary & Wages	23,081,028	25,029,419
Employee Benefits	9,473,658	10,052,456
Supplies & Services	3,236,886	3,047,959
Governmental Transfer/Services	135,650	118,000
Debt Services	1,900	27,100
Capital	580,000	860,195
Total Department Expenses:	37,309,122	39,932,256

STATE EXAMINERS

Description of Services

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

Adopted Budget:

Expenses	2017	2018
Supplies & Services	310,000	287,270
Total Department Expenses:	310,000	287,270

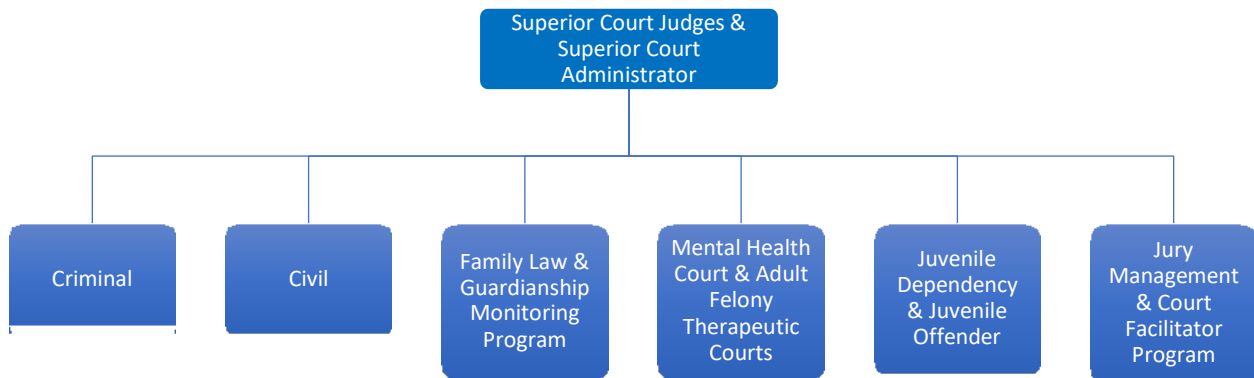
SUPERIOR COURT

Department Mission

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

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

Functional/ Service Org Chart



Services

Types of Cases	Percentage of Total Caseload	Number of Cases Resolved - 2016
Criminal – Adult Felony Cases	21%	4,429
Civil – General Jurisdiction	32%	7,655
Family Law – Divorce, Custody, Child Support, Parentage	15%	2,964
Types of Cases	Percentage of Total Caseload	Number of Cases Resolved - 2016

SUPERIOR COURT

Probate/Guardianship – Administration of Wills & Guardianship	8%	1,825
Civil Commitment – Mental Illness and Addiction	6%	638
Juvenile Dependency – Allegations of Abuse and Neglect	14%	1,352
Juvenile Offender – Juvenile Criminal Cases	4%	865

- **The Court Facilitator** provides instructional assistance to pro se litigants (those representing themselves) in family law proceedings. It is estimated that approximately 60-70 percent of family law cases involve pro se litigants. In 2016 the Court Facilitator assisted over 1,800 people.
- **The Jury Management Office** provides jurors for Municipal, District and Superior Court. This includes summoning, conducting a juror orientation and putting jurors on a jury panel for the court. In 2016, jury management summoned over 30,000 Spokane County residents for jury duty.
- **The Adult Therapeutic Courts** include a Felony Drug Court and a Felony Mental Health Court. Therapeutic Courts are pre-conviction problem-solving courts which consist of a five-phase evidence-based treatment program. In 2016 the Therapeutic Courts worked with over 100 participants to address their treatment needs.
- **The Guardianship Monitoring Program** monitors guardians handling the ongoing care and financial affairs of Spokane County’s incapacitated citizens under court-supervised guardianships. The Court relies on trained volunteers to audit the files and visit incapacitated persons. The Guardianship Monitor Program currently monitors over 2,000 cases.

Adopted Budget:

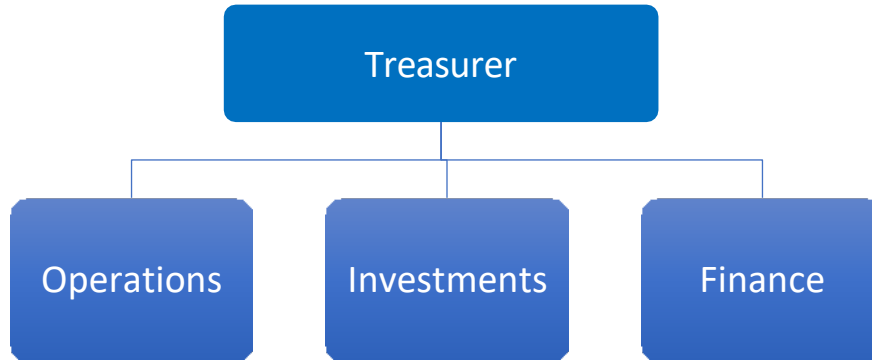
Revenues	2017	2018
Charges for Goods/Services	92,400	84,200
Fines & Forfeits	130	68
Intergovernmental Revenue	114,500	102,200
Licenses & Fees	21,000	22,500
Miscellaneous Revenue	600	1,200
Other Financing Sources	674,000	829,652
Total Department Revenue:	902,630	1,039,820
Expenses		
Salary & Wages	4,138,089	4,200,167
Employee Benefits	1,303,831	1,369,809
Supplies & Services	1,467,370	1,558,631
Debt Services	8,000	8,000
Total Department Expenses:	6,917,290	7,136,607

TREASURER

Department Mission

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

Functional/ Service Org Chart



Services

Operations: Payment processing, receivable management (certification, billing, refunds and adjustments), foreclosure and distraint, customer service, scale houses, property tax management collection & distribution, Real Estate Excise Tax (REET) management.

Investments: manage Spokane County Investment Pool (SCIP).

Finance: cash management, banking and financial management, debt management.

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	950,000	1,125,803
Miscellaneous Revenue	300,000	400,000
Total Department Revenue:	1,250,000	1,525,803
Expenses		
Salary & Wages	1,369,005	1,377,550
Employee Benefits	615,818	653,937
Supplies & Services	368,925	377,100
Total Department Expenses:	2,353,748	2,408,587

Other Funds Budget Detail



Spokane County

WASHINGTON

911 COMMUNICATION

Department Mission

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

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	7,367,317	8,652,973
Charges for Goods/Services	1,076,353	43,230
Intergovernmental Revenue	61,190	61,017
Miscellaneous Revenue	57,700	57,700
Other Financing Sources	1,929,983	3,269,128
Taxes	0	4,890,415
Total Fund Revenue:	10,492,543	16,974,463
Expenses		
Salary & Wages	3,880,609	3,825,736
Employee Benefits	1,663,153	1,686,227
Supplies & Services	2,020,624	2,369,800
Governmental Transfer/Services	369,982	331,543
Debt Services	0	3,600
Capital	4,221,751	3,572,921
Fund Balance	2,431,108	4,734,636
Unclassified	450,000	450,000
Total Fund Expenses:	15,037,227	16,974,463

AQUA PROTECTION AREA

Department Mission

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

Water Resources Program:

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	5,938,312	5,920,367
Charges for Goods/Services	1,500,000	1,580,000
Intergovernmental Revenue	400,000	125,000
Miscellaneous Revenue	35,000	58,000
Total Fund Revenue:	7,873,312	7,683,367
Expenses		
Salary & Wages	367,097	352,832
Employee Benefits	120,159	130,586
Supplies & Services	1,058,874	964,167
Governmental Transfer/Services	525,000	525,000
Fund Balance	5,502,182	5,610,782
Unclassified	300,000	100,000
Total Fund Expenses:	7,873,312	7,683,367

AUDITOR'S O & M

Department Mission

Resources for this fund are generated by the surcharge 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	2017	2018
Beginning Fund Balance	286,790	330,422
Charges for Goods/Services	263,000	263,000
Intergovernmental Revenue	151,073	160,000
Miscellaneous Revenue	2,500	2,500
Total Fund Revenue:	703,363	755,922
Expenses		
Salary & Wages	149,719	147,559
Employee Benefits	76,570	77,867
Supplies & Services	242,134	226,495
Debt Services	1,500	1,500
Fund Balance	208,440	277,501
Unclassified	25,000	25,000
Total Fund Expenses:	703,363	755,922

BUILDING AND PLANNING

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	2,609,695	2,550,185
Charges for Goods/Services	895,723	821,659
Fines & Forfeits	300	250
Licenses & Fees	2,905,553	2,970,236
Miscellaneous Revenue	30,816	47,715
Other Financing Sources	1,046,323	994,088
Total Fund Revenue:	7,488,410	7,384,133
Expenses		
Salary & Wages	2,121,828	2,186,599
Employee Benefits	952,168	971,044
Supplies & Services	1,108,267	1,066,647
Debt Services	6,244	4,338
Fund Balance	2,772,284	2,627,886
Unclassified	527,619	527,619
Total Fund Expenses:	7,488,410	7,384,133

CLERK LFO

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	211,759	129,783
Charges for Goods/Services	89,800	43,883
Intergovernmental Revenue	40,000	36,578
Miscellaneous Revenue	2,000	500
Total Fund Revenue:	343,559	210,744
Expenses		
Salary & Wages	158,383	117,028
Employee Benefits	83,554	57,692
Supplies & Services	27,982	24,071
Debt Services	500	500
Fund Balance	53,140	1,453
Unclassified	20,000	10,000
Total Fund Expenses:	343,559	210,744

COMMUTE TRIP REDUCTION

Department Mission

The mission of the Commute Trip Reduction/Parking Program is to provide options and incentives for County employees to find alternatives to single occupancy vehicles as their method of commuting to work, in order for the County to meet the goals mandated by RCW 70.94.521-551. These incentives include:

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

The program also strives to balance the use of available parking to meet the needs of the public and employees. Revenue is generated from fees paid by employees for monthly parking, and departmental fees for vehicle parking. No taxpayer money is used to administer these programs.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	379,219	320,564
Charges for Goods/Services	22,100	24,000
Miscellaneous Revenue	155,450	150,079
Total Fund Revenue:	556,769	494,643
Expenses		
Salary & Wages	39,289	57,312
Employee Benefits	18,894	23,139
Supplies & Services	111,640	93,628
Fund Balance	317,521	270,564
Unclassified	69,425	50,000
Total Fund Expenses:	556,769	494,643

CONSERVATION FUTURES

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	1,326,783	2,685,573
Intergovernmental Revenue	343	370
Miscellaneous Revenue	75,259	86,949
Other Financing Sources	0	1,000,000
Taxes	1,838,292	1,894,113
Total Fund Revenue:	3,240,677	5,667,005
Expenses		
Salary & Wages	205,137	252,759
Employee Benefits	94,220	123,004
Supplies & Services	94,350	146,037
Governmental Transfer/Services	362,000	369,732
Debt Services	414,000	526,798
Capital	100,000	3,546,000
Fund Balance	970,970	320,771
Unclassified	1,000,000	381,904
Total Fund Expenses:	3,240,677	5,667,005

COUNTY ROAD

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	12,259,777	11,818,802
Charges for Goods/Services	1,782,500	2,582,500
Intergovernmental Revenue	25,871,629	30,568,166
Licenses & Fees	165,000	165,000
Miscellaneous Revenue	79,100	92,100
Other Financing Sources	890,368	330,000
Taxes	22,710,427	24,596,948
Total Fund Revenue:	63,758,801	70,153,516
Expenses		
Salary & Wages	12,162,454	13,588,583
Employee Benefits	5,389,194	6,200,958
Supplies & Services	15,244,140	18,736,443
Governmental Transfer/Services	350,000	0
Debt Services	1,961,391	2,050,329
Capital	19,290,823	20,865,607
Fund Balance	8,360,799	7,711,596
Unclassified	1,000,000	1,000,000
Total Fund Expenses:	63,758,801	70,153,516

DEBT SERVICES

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Other Financing Sources	4,039,722	4,040,471
Total Fund Revenue:	4,039,722	4,040,471
Expenses		
Debt Services	4,039,722	4,040,471
Total Fund Expenses:	4,039,722	4,040,471

Program Budgets:

Revenues	2017	2018
2011B GO Avista	203,221	207,971
2011B GO Emerg Comm	3,836,501	3,832,500
Total Fund Revenue:	4,039,722	4,040,471
Expenses		
2011B GO Avista	203,221	207,971
2011B GO Emerg Comm	3,836,501	3,832,500
Total Fund Expense:	4,039,722	4,040,471

DENTAL

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	945,327	1,268,774
Miscellaneous Revenue	2,534,146	2,061,731
Total Fund Revenue:	3,479,473	3,330,505
Expenses		
Salary & Wages	738	847
Employee Benefits	289	314
Supplies & Services	2,261,768	2,312,795
Fund Balance	966,678	766,549
Unclassified	250,000	250,000
Total Fund Expenses:	3,479,473	3,330,505

DETENTION SERVICES

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Charges for Goods/Services	40,576,235	46,389,626
Miscellaneous Revenue	663,100	301,500
Other Financing Sources	160,000	160,000
Proprietary Gains	4,200	4,000
Total Fund Revenue:	41,403,535	46,855,126
Expenses		
Salary & Wages	21,225,521	20,946,437
Employee Benefits	9,802,718	9,888,283
Supplies & Services	9,881,496	15,515,906
Debt Services	25,300	36,000
Capital	468,500	468,500
Total Fund Expenses:	41,403,535	46,855,126

DISTRICT COURT PROBATION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	2,885,574	3,297,699
Charges for Goods/Services	1,360,125	1,291,825
Miscellaneous Revenue	16,325	19,997
Other Financing Sources	498,588	462,495
Total Fund Revenue:	4,760,612	5,072,016
Expenses		
Salary & Wages	833,839	824,037
Employee Benefits	402,567	423,551
Supplies & Services	182,110	182,845
Fund Balance	3,142,096	3,441,583
Unclassified	200,000	200,000
Total Fund Expenses:	4,760,612	5,072,016

DOMESTIC VIOLENCE ADVOCACY

Department Mission

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	2017	2018
Beginning Fund Balance	39,506	29,384
Charges for Goods/Services	7,545	8,040
Fines & Forfeits	6,440	6,440
Miscellaneous Revenue	268	350
Total Fund Revenue:	53,759	44,214
Expenses		
Salary & Wages	17,197	13,016
Employee Benefits	8,453	2,826
Supplies & Services	7,545	8,040
Fund Balance	294	14,332
Unclassified	20,270	6,000
Total Fund Expenses:	53,759	44,214

ENERGY CONSERVATION

Department Mission

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	2017	2018
Other Financing Sources	206,461	1,108,364
Total Fund Revenue:	206,461	1,108,364
Expenses		
Debt Services	206,461	1,108,364
Total Fund Expenses:	206,461	1,108,364

GENERAL FACILITIES CHARGE

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	27,655,100	12,810,596
Charges for Goods/Services	3,050,000	0
Miscellaneous Revenue	655,000	725,000
Proprietary Gains	1,150,000	4,800,000
Total Fund Revenue:	32,510,100	18,335,596
Expenses		
Supplies & Services	111,051	100,000
Governmental Transfer/Services	9,858,302	14,411,798
Fund Balance	22,540,747	3,823,798
Total Fund Expenses:	32,510,100	18,335,596

Department Mission

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	2017	2018
Beginning Fund Balance	897,418	2,932,472
Charges for Goods/Services	2,200,000	2,800,000
Miscellaneous Revenue	6,037,160	6,355,000
Other Financing Sources	350,000	0
Proprietary Gains	200,000	50,000
Total Fund Revenue:	9,684,578	12,137,472
Expenses		
Salary & Wages	1,494,698	1,645,250
Employee Benefits	753,208	816,330
Supplies & Services	4,899,457	5,949,309
Debt Services	10,682	23,297
Capital	1,450,000	2,250,000
Fund Balance	876,533	1,153,286
Unclassified	200,000	300,000
Total Fund Expenses:	9,684,578	12,137,472

GOLF COURSE

Department Mission

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	2017	2018
Beginning Fund Balance	782,838	3,951,003
Charges for Goods/Services	2,431,000	2,216,000
Miscellaneous Revenue	64,800	61,900
Other Financing Sources	579,226	1,375,050
Total Fund Revenue:	3,857,864	7,603,953
Expenses		
Salary & Wages	874,840	880,301
Employee Benefits	410,745	421,725
Supplies & Services	747,923	755,444
Governmental Transfer/Services	1,350	1,450
Debt Services	579,226	1,375,050
Capital	469,000	3,815,461
Fund Balance	474,780	154,522
Unclassified	300,000	200,000
Total Fund Expenses:	3,857,864	7,603,953

HISTORICAL PRESERVATION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	133,684	178,943
Charges for Goods/Services	101,995	105,322
Miscellaneous Revenue	1,500	1,700
Total Fund Revenue:	237,179	285,965
Expenses		
Supplies & Services	20,704	22,699
Governmental Transfer/Services	30,000	30,000
Fund Balance	136,475	133,266
Unclassified	50,000	100,000
Total Fund Expenses:	237,179	285,965

HOMELESSNESS PREVENTION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	2,307,211	3,022,580
Charges for Goods/Services	1,310,020	1,450,000
Miscellaneous Revenue	11,500	23,000
Total Fund Revenue:	3,628,731	4,495,580
Expenses		
Salary & Wages	124,527	224,059
Employee Benefits	39,344	89,181
Supplies & Services	3,459,860	2,482,060
Governmental Transfer/Services	5,000	5,000
Fund Balance	0	1,695,280
Total Fund Expenses:	3,628,731	4,495,580

HOTEL/MOTEL TAX

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	106,921	49,762
Miscellaneous Revenue	500	750
Taxes	236,604	250,000
Total Fund Revenue:	344,025	300,512
Expenses		
Governmental Transfer/Services	303,221	257,971
Fund Balance	20,804	22,541
Unclassified	20,000	20,000
Total Fund Expenses:	344,025	300,512

HOUSING TRUST FUND

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	500,000	1,121,883
Charges for Goods/Services	506,810	500,000
Miscellaneous Revenue	55,015	116,500
Total Fund Revenue:	1,061,825	1,738,383
Expenses		
Salary & Wages	16,403	7,056
Employee Benefits	6,361	3,646
Supplies & Services	978,268	33,669
Governmental Transfer/Services	50,000	50,000
Fund Balance	0	1,594,012
Unclassified	10,793	50,000
Total Fund Expenses:	1,061,825	1,738,383

INDIGENT DEFENSE & TERMINATION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	100,000	30,000
Intergovernmental Revenue	798,244	128,798
Miscellaneous Revenue	100	0
Total Fund Revenue:	898,344	158,798
Expenses		
Salary & Wages	559,105	78,054
Employee Benefits	231,729	35,938
Supplies & Services	68,059	34,683
Fund Balance	19,451	0
Unclassified	20,000	10,123
Total Fund Expenses:	898,344	158,798

INDIGENT DEFENSE IMPROVEMENT

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	100,000	30,000
Intergovernmental Revenue	798,244	128,798
Miscellaneous Revenue	100	0
Total Fund Revenue:	898,344	158,798
Expenses		
Salary & Wages	559,105	78,054
Employee Benefits	231,729	35,938
Supplies & Services	68,059	34,683
Fund Balance	19,451	0
Unclassified	20,000	10,123
Total Fund Expenses:	898,344	158,798

INFORMATION TECHNOLOGY

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	6,973,955	8,116,566
Charges for Goods/Services	10,187,331	9,498,203
Miscellaneous Revenue	10,463	9,887
Total Fund Revenue:	17,171,749	17,624,656
Expenses		
Salary & Wages	3,962,965	4,103,075
Employee Benefits	1,583,208	1,689,483
Supplies & Services	4,216,821	3,593,230
Capital	434,800	122,302
Fund Balance	6,473,955	7,616,566
Unclassified	500,000	500,000
Total Fund Expenses:	17,171,749	17,624,656

INTEROPERABLE COMMUNICATIONS

Department Mission

Spokane Regional Emergency Communication Systems is dedicated to identifying and meeting the needs of the Spokane County Sheriff's Department, Spokane City Police Department, Spokane County Fire Districts, as well as government agencies. By providing reliable communications, digital microwave systems, the simulcast paging system and maintaining 26 tower and antenna sites to form the base of a full spectrum communications system and to anticipate and meet the needs of the future.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	4,242,909	6,676,649
Miscellaneous Revenue	38,013	52,525
Taxes	9,557,900	10,271,146
Total Fund Revenue:	13,838,822	17,000,320
Expenses		
Salary & Wages	238,815	370,176
Employee Benefits	104,025	125,281
Supplies & Services	2,692,898	2,683,687
Governmental Transfer/Services	5,782,055	7,649,978
Capital	2,258,820	1,990,000
Fund Balance	2,262,209	3,681,198
Unclassified	500,000	500,000
Total Fund Expenses:	13,838,822	17,000,320

INTERSTATE FAIR

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	1,167,579	344,343
Charges for Goods/Services	1,416,729	1,458,021
Fines & Forfeits	1,500	2,000
Intergovernmental Revenue	63,000	60,000
Miscellaneous Revenue	2,912,622	2,933,396
Other Financing Sources	409,508	415,108
Total Fund Revenue:	5,970,938	5,212,868
Expenses		
Salary & Wages	989,555	1,006,594
Employee Benefits	454,574	486,732
Supplies & Services	2,390,035	2,586,242
Governmental Transfer/Services	176,250	173,250
Debt Services	866,430	707,630
Capital	842,005	0
Fund Balance	152,089	152,420
Unclassified	100,000	100,000
Total Fund Expenses:	5,970,938	5,212,868

LANDFILL CLOSURE

Department Mission

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	2017	2018
Beginning Fund Balance	7,096,417	6,304,462
Charges for Goods/Services	146,000	160,000
Miscellaneous Revenue	40,770	60,000
Total Fund Revenue:	7,283,187	6,524,462
Expenses		
Salary & Wages	520,540	475,390
Employee Benefits	231,394	221,301
Supplies & Services	451,154	387,954
Governmental Transfer/Services	900	500
Fund Balance	5,829,199	5,414,317
Unclassified	250,000	25,000
Total Fund Expenses:	7,283,187	6,524,462

LIABILITY

Department Mission

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	2017	2018
Beginning Fund Balance	4,820,962	3,369,943
Charges for Goods/Services	4,369,119	5,712,969
Miscellaneous Revenue	77,300	90,000
Proprietary Gains	25,000	75,000
Total Fund Revenue:	9,292,381	9,247,912
Expenses		
Salary & Wages	248,395	254,588
Employee Benefits	104,194	113,917
Supplies & Services	5,856,217	5,905,218
Debt Services	1,650	1,650
Capital	57,500	0
Fund Balance	2,002,560	1,972,539
Unclassified	1,021,865	1,000,000
Total Fund Expenses:	9,292,381	9,247,912

LIFT – LIBERTY LAKE

Department Mission

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	2017	2018
Beginning Fund Balance	6,000,000	7,000,000
Miscellaneous Revenue	40,000	50,000
Taxes	600,000	800,000
Total Fund Revenue:	6,640,000	7,850,000
Expenses		
Supplies & Services	717,000	917,000
Unclassified	5,923,000	6,933,000
Total Fund Expenses:	6,640,000	7,850,000

MEDICAL

Department Mission

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	2017	2018
Beginning Fund Balance	7,903,052	9,454,589
Miscellaneous Revenue	27,674,836	29,201,599
Total Fund Revenue:	35,577,888	38,656,188
Expenses		
Salary & Wages	7,978	8,852
Employee Benefits	3,584	3,800
Supplies & Services	25,165,173	24,607,611
Fund Balance	7,401,153	11,035,925
Unclassified	3,000,000	3,000,000
Total Fund Expenses:	35,577,888	38,656,188

NEWMAN LAKE FLOOD CONTROL

Department Mission

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	2017	2018
Beginning Fund Balance	61,838	25,109
Intergovernmental Revenue	11,745	12,130
Miscellaneous Revenue	1,000	1,050
Taxes	238,700	238,700
Total Fund Revenue:	313,283	276,989
Expenses		
Supplies & Services	295,963	233,811
Governmental Transfer/Services	3,000	3,000
Fund Balance	14,320	40,178
Total Fund Expenses:	313,283	276,989

NEWMAN LAKE FLOOD CONTROL

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	100,000	100,000
Total Fund Revenue:	100,000	100,000
Expenses		
Debt Services	100,000	100,000
Total Fund Expenses:	100,000	100,000

PROPERTY TAX REFUND INTEREST

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	100,000	100,000
Total Fund Revenue:	100,000	100,000
Expenses		
Debt Services	100,000	100,000
Total Fund Expenses:	100,000	100,000

PUBLIC WORKS FINANCE

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	149,754	150,160
Charges for Goods/Services	525,106	517,404
Miscellaneous Revenue	720	700
Total Fund Revenue:	675,580	668,264
Expenses		
Salary & Wages	291,092	293,169
Employee Benefits	136,900	144,440
Supplies & Services	52,991	50,495
Fund Balance	144,597	150,160
Unclassified	50,000	30,000
Total Fund Expenses:	675,580	668,264

REAL ESTATE & PROPERTY TAX ADMINISTRATION

Department Mission

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	2017	2018
Beginning Fund Balance	200,000	250,000
Charges for Goods/Services	50,000	45,000
Intergovernmental Revenue	30,000	30,000
Miscellaneous Revenue	1,000	1,200
Total Fund Revenue:	281,000	326,200
Expenses		
Supplies & Services	48,087	84,145
Fund Balance	32,913	7,055
Unclassified	200,000	235,000
Total Fund Expenses:	281,000	326,200

REAL ESTATE EXCISE TAX

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	1,890,401	1,361,663
Miscellaneous Revenue	7,379	10,528
Taxes	2,181,600	2,694,935
Total Fund Revenue:	4,079,380	4,067,126
Expenses		
Governmental Transfer/Services	2,312,937	2,868,373
Fund Balance	1,316,443	748,753
Unclassified	450,000	450,000
Total Fund Expenses:	4,079,380	4,067,126

REAL ESTATE EXCEISE TAX #2

Department Mission

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	2017	2018
Beginning Fund Balance	2,130,046	5,051,244
Miscellaneous Revenue	15,000	26,000
Taxes	2,181,600	2,694,935
Total Fund Revenue:	4,326,646	7,772,179
Expenses		
Governmental Transfer/Services	1,619,391	1,697,963
Fund Balance	1,257,255	5,624,216
Unclassified	1,450,000	450,000
Total Fund Expenses:	4,326,646	7,772,179

RECREATION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	34,960	11,134
Charges for Goods/Services	300,700	260,080
Miscellaneous Revenue	800	1,100
Other Financing Sources	50,000	80,000
Total Fund Revenue:	386,460	352,314
Expenses		
Salary & Wages	153,765	144,481
Employee Benefits	68,004	58,448
Supplies & Services	140,255	118,775
Fund Balance	9,436	20,610
Unclassified	15,000	10,000
Total Fund Expenses:	386,460	352,314

REGIONAL WATER REC

Department Mission

Provide overall program, personnel, facilities, and equipment necessary for Spokane County's regional water reclamation facilities, including the Spokane County Regional Water Reclamation Facility (SCRWRF) at 1004 N Freya Street in Spokane (formerly called the Old Stockyards Site). The regional facilities also include new pumping stations on the North Valley Interceptor and the Spokane Valley Interceptor, which direct wastewater to SCRWRF via force main pipelines. Additionally, other related regional infrastructure is included that specifically support the facilities' construction and operation, such as a treated effluent (outfall) pipeline to the Spokane River. Additional components include the biosolids and septage management programs, Phase I of the Saltese Flats Wetlands Restoration project utilizing natural runoff, and may in the future include reclaimed water pumping, storage, distribution, and/or supplemental treatment facilities supporting the regional water reclamation system. All capital expenditures are retained in this fund, as well as the related debt. This fund allows the County to isolate the revenues and expenses to the regional water reclamation facilities, and to maintain records for reports as required by multiple agencies and bond requirements.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	3,968,534	6,040,663
Intergovernmental Revenue	2,207,000	2,201,334
Miscellaneous Revenue	40,005	1,846,686
Other Financing Sources	20,076,302	18,065,826
Total Fund Revenue:	26,291,841	28,154,509
Expenses		
Supplies & Services	721,231	378,000
Governmental Transfer/Services	200,000	235,000
Debt Services	17,600,000	19,365,005
Capital	3,280,000	1,560,000
Fund Balance	4,290,610	6,416,504
Unclassified	200,000	200,000
Total Fund Expenses:	26,291,841	28,154,509

RETAIL CAR RENTAL TAX

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	180,120	251,487
Miscellaneous Revenue	1,300	1,307
Taxes	469,200	502,980
Total Fund Revenue:	650,620	755,774
Expenses		
Supplies & Services	218,927	201,047
Governmental Transfer/Services	231,131	326,001
Fund Balance	170,562	198,726
Unclassified	30,000	30,000
Total Fund Expenses:	650,620	755,774

RID ADMINISTRATIVE

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	34,255	16,000
Miscellaneous Revenue	15,365	8,090
Total Fund Revenue:	49,620	24,090
Expenses		
Salary & Wages	3,829	4,069
Employee Benefits	2,337	2,453
Fund Balance	38,454	5,000
Unclassified	5,000	12,568
Total Fund Expenses:	49,620	24,090

Department Mission

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	2017	2018
Beginning Fund Balance	1,075,858	1,106,464
Miscellaneous Revenue	547,000	650,956
Total Fund Revenue:	1,622,858	1,757,420
Expenses		
Salary & Wages	91,640	95,686
Employee Benefits	35,516	41,534
Supplies & Services	691,668	735,107
Debt Services	102,800	64,444
Capital	230,000	125,000
Fund Balance	71,234	285,148
Unclassified	400,000	410,501
Total Fund Expenses:	1,622,858	1,757,420

SCRAPS

Department Mission

Building a more humane community, protecting public safety and ensuring animal welfare through compassionate, responsive, professional enforcement of laws and public policy.

Helping People. Saving Lives. Building Community.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	995,304	241,103
Charges for Goods/Services	1,790,810	1,815,876
Licenses & Fees	1,260,797	1,574,000
Miscellaneous Revenue	373,935	446,529
Other Financing Sources	200,000	340,000
Total Fund Revenue:	4,620,846	4,417,508
Expenses		
Salary & Wages	1,544,222	1,810,162
Employee Benefits	793,012	912,481
Supplies & Services	1,113,862	1,021,087
Debt Services	440,006	438,857
Fund Balance	709,744	204,921
Unclassified	20,000	30,000
Total Fund Expenses:	4,620,846	4,417,508

SEWER BOND RESERVES

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	12,752,439	12,752,439
Total Fund Revenue:	12,752,439	12,752,439
Expenses		
Fund Balance	12,752,439	12,752,439
Total Fund Expenses:	12,752,439	12,752,439

SEWER CONSTRUCTION

Department Mission

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	2017	2018
Beginning Fund Balance	14,963,253	14,208,950
Miscellaneous Revenue	163,000	190,000
Other Financing Sources	2,712,000	4,765,000
Proprietary Gains	500,000	550,000
Total Fund Revenue:	18,338,253	19,713,950
Expenses		
Supplies & Services	268,500	359,310
Capital	3,832,000	4,875,440
Fund Balance	14,037,753	14,279,200
Unclassified	200,000	200,000
Total Fund Expenses:	18,338,253	19,713,950

SOLID WASTE

Department Mission

Provide the personnel and equipment necessary to operate and maintain County owned or operated sewerage systems. Fund and administer the contract for operation of the Spokane County Regional Water Reclamation Facility. Pay for the County's share of the treatment costs at the City of Spokane's Riverside Park Water Reclamation Facility. Administer the County's Comprehensive Wastewater Management Plan for the wastewater system, including review of all planning actions. Review the plans and specifications for the wastewater facilities for proposed developments to verify compliance with Environmental Services Department standards. Perform preliminary Engineering, Design Engineering and Contract Administration for pipeline replacements, pump station upgrades, and other sewer system maintenance projects. Provide exemplary service to our customers. Administer sewer billing and payment collection efficiently, effectively and courteously. Send over 45,000 monthly sewer bills and collect and post payments timely.

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	53,421,453	57,130,169
Charges for Goods/Services	21,653,600	21,917,100
Fines & Forfeits	300,000	300,000
Intergovernmental Revenue	210,000	210,000
Licenses & Fees	1,000	1,000
Miscellaneous Revenue	662,825	1,038,350
Other Financing Sources	4,898,502	4,842,429
Proprietary Gains	1,005,000	1,000,000
Total Fund Revenue:	82,152,380	86,439,048
Expenses		
Salary & Wages	3,092,823	3,173,271
Employee Benefits	1,369,081	1,467,638
Supplies & Services	15,547,072	14,713,555
Governmental Transfer/Services	4,700,000	688,828
Debt Services	5,208,400	5,022,861
Capital	1,193,500	864,212
Fund Balance	50,939,221	60,358,683
Unclassified	102,283	150,000
Total Fund Expenses:	82,152,380	86,439,048

SOLID WASTE

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	980,179	1,535,148
Charges for Goods/Services	11,500,000	12,569,000
Intergovernmental Revenue	266,000	0
Miscellaneous Revenue	14,625	20,400
Other Financing Sources	0	15,000
Total Fund Revenue:	12,760,804	14,139,548
Expenses		
Supplies & Services	11,466,713	11,843,480
Debt Services	196,000	376,000
Capital	0	220,000
Fund Balance	998,091	1,600,068
Unclassified	100,000	100,000
Total Fund Expenses:	12,760,804	14,139,548

TIF – AIRWAY HEIGHTS

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	350	0
Total Fund Revenue:	350	0
Expenses		
Governmental Transfer/Services	350	0
Total Fund Expenses:	350	0

TIF – BEACON HILL

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	1,775	3,300
Miscellaneous Revenue	25	25
Taxes	1,500	1,336
Total Fund Revenue:	3,300	4,661
Expenses		
Unclassified	3,300	4,661
Total Fund Expenses:	3,300	4,661

TIF – LIBERTY LAKE

Department Mission

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	2017	2018
Beginning Fund Balance	2,500,000	2,990,000
Miscellaneous Revenue	13,000	20,000
Taxes	480,000	544,352
Total Fund Revenue:	2,993,000	3,554,352
Expenses		
Supplies & Services	300,000	350,000
Unclassified	2,693,000	3,204,352
Total Fund Expenses:	2,993,000	3,554,352

TIF – MEDICAL LAKE

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	42,000	100,000
Miscellaneous Revenue	0	1,000
Taxes	350,000	354,825
Total Fund Revenue:	392,000	455,825
Expenses		
Debt Services	392,000	455,825
Total Fund Expenses:	392,000	455,825

TIF – MEDICAL LAKE CONSTRUCTION

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	2,008,639	2,020,000
Miscellaneous Revenue	10,000	15,000
Total Fund Revenue:	2,018,639	2,035,000
Expenses		
Unclassified	2,018,639	2,035,000
Total Fund Expenses:	2,018,639	2,035,000

TOURISM PROMOTION AREA

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	204,000	240,000
Miscellaneous Revenue	1,000	1,300
Taxes	30,000	31,372
Total Fund Revenue:	235,000	272,672
Expenses		
Unclassified	235,000	272,672
Total Fund Expenses:	235,000	272,672

TOURISM PROMOTION AREA

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	126,592	103,702
Charges for Goods/Services	3,000,000	3,200,000
Miscellaneous Revenue	3,700	4,300
Total Fund Revenue:	3,130,292	3,308,002
Expenses		
Supplies & Services	3,025,000	3,200,000
Fund Balance	105,292	108,002
Total Fund Expenses:	3,130,292	3,308,002

TREASURER REET TECH

Department Mission

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	2017	2018
Beginning Fund Balance	10,800	0
Total Fund Revenue:	10,800	0
Expenses		
Unclassified	10,800	0
Total Fund Expenses:	10,800	0

TRIAL COURT IMPROVEMENT

Department Mission

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	2017	2018
Beginning Fund Balance	658,386	648,455
Intergovernmental Revenue	180,309	187,627
Miscellaneous Revenue	6,500	5,700
Total Fund Revenue:	845,195	841,782
Expenses		
Salary & Wages	11,722	36,442
Employee Benefits	6,031	19,778
Supplies & Services	193,731	296,303
Debt Services	13,200	13,200
Capital	50,000	37,000
Fund Balance	345,068	169,059
Unclassified	225,443	270,000
Total Fund Expenses:	845,195	841,782

UNEMPLOYMENT

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	687,527	722,871
Miscellaneous Revenue	236,300	438,081
Total Fund Revenue:	923,827	1,160,952
Expenses		
Salary & Wages	1,430	1,576
Employee Benefits	281,658	431,827
Supplies & Services	2,130	50
Fund Balance	334,082	427,499
Unclassified	304,527	300,000
Total Fund Expenses:	923,827	1,160,952

VETERAN SERVICES

Department Mission

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

Adopted Budget:

Revenues	2017	2018
Beginning Fund Balance	832,306	1,600,000
Miscellaneous Revenue	6,000	6,000
Taxes	1,219,340	485,272
Total Fund Revenue:	2,057,646	2,091,272
Expenses		
Salary & Wages	248,767	215,249
Employee Benefits	120,238	101,798
Supplies & Services	794,806	923,564
Fund Balance	828,835	750,661
Unclassified	65,000	100,000
Total Fund Expenses:	2,057,646	2,091,272

VICTIM/WITNESS PROGRAM

Department Mission

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	2017	2018
Beginning Fund Balance	80,523	70,075
Charges for Goods/Services	90,000	83,000
Fines & Forfeits	158,140	149,130
Intergovernmental Revenue	24,634	23,281
Miscellaneous Revenue	510	700
Other Financing Sources	0	14,132
Total Fund Revenue:	353,807	340,318
Expenses		
Salary & Wages	129,085	159,445
Employee Benefits	68,889	67,934
Supplies & Services	43,093	59,431
Fund Balance	92,740	39,377
Unclassified	20,000	14,131
Total Fund Expenses:	353,807	340,318

WASTEWATER TREATMENT PLANT

Department Mission

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	2017	2018
Beginning Fund Balance	6,399,892	6,426,339
Charges for Goods/Services	12,800,000	13,300,000
Miscellaneous Revenue	120,000	75,000
Other Financing Sources	5,500,000	6,000,000
Total Fund Revenue:	24,819,892	25,801,339
Expenses		
Supplies & Services	7,434,000	11,700,000
Governmental Transfer/Services	13,860,000	13,860,200
Fund Balance	3,525,892	241,139
Total Fund Expenses:	24,819,892	25,801,339

WORKER'S COMP

Department Mission

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	2017	2018
Beginning Fund Balance	2,724,890	1,430,625
Charges for Goods/Services	1,575,778	2,507,191
Miscellaneous Revenue	25,640	25,000
Proprietary Gains	20,000	20,000
Total Fund Revenue:	4,346,308	3,982,816
Expenses		
Salary & Wages	267,008	272,160
Employee Benefits	176,153	185,890
Supplies & Services	2,449,123	2,461,171
Debt Services	1,650	1,650
Capital	17,500	0
Fund Balance	1,034,874	811,945
Unclassified	400,000	250,000
Total Fund Expenses:	4,346,308	3,982,816

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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