

# King County at a Glance

## Population Statistics :

Population Statistics As of April 1, 2006			
	King County Cities	Unincorporated King County	King County Population
<b>1990</b>	<b>993,495</b>	<b>513,824</b>	<b>1,507,319</b>
1995	1,116,200	497,400	1,613,600
1996	1,196,900	431,900	1,628,800
1997	1,214,100	432,100	1,646,200
1998	1,260,900	404,900	1,665,800
1999	1,289,900	387,100	1,677,000
<b>2000</b>	<b>1,384,270</b>	<b>352,764</b>	<b>1,737,034</b>
2001	1,404,721	353,579	1,758,300
2002	1,422,160	352,140	1,774,300
2003	1,427,457	351,843	1,779,300
2004	1,431,505	356,795	1,788,300
2005	1,443,800	364,500	1,808,300
2006	1,468,230	367,070	1,835,300

## Land Area and Population Density, 2005:

2,134 square miles total land area  
 1,755 square miles unincorporated area  
 379 square miles in 39 cities

Population density per square mile: 860  
 Unincorporated population density per square mile: 209  
 Incorporated population density per square mile 3,874

Twelve Largest Employers	2000
The Boeing Co.	City of Seattle
University of Washington	Costco
Metro-King County government	Swedish Hospital
Safeway Stores Inc.	Bank of America
U S Postal Service	Providence Health System
Microsoft Corp.	QWest Communications

## Average Annual Employment and Annual Wages of Covered Employees, 2005

	Total Employees	Percent of emp	Annual wages paid (\$ in 000's)	Percent of wages	Average Wage	Rounded
Health, educ & other services	160,379	15.0%	\$5,741,408	10.8%	48,204	\$ 48,200
Government	151,474	14.2%	\$7,240,590	13.6%	65,181	\$ 65,200
Prof & Admin Services	145,483	13.6%	\$7,849,318	14.8%	47,497	\$ 47,500
Retail trade	112,847	10.5%	\$3,599,766	6.8%	62,269	\$ 62,300
Manufacturing	105,565	9.9%	\$6,880,821	12.9%	31,900	\$ 31,900
Food service & accomm.	84,092	7.9%	\$1,502,675	2.8%	17,869	\$ 17,900
Finance and insurance	75,015	7.0%	\$4,799,894	9.0%	63,986	\$ 64,000
Information, including software	69,779	6.5%	\$6,775,029	12.7%	97,093	\$ 97,000
Wholesale trade	60,501	5.7%	\$3,767,311	7.1%	53,954	\$ 54,000
Construction	59,814	5.6%	\$2,883,246	5.4%	35,799	\$ 35,800
Transportation, warehousing	43,377	4.1%	\$2,060,283	3.9%	47,801	\$ 47,800
Other	1,356	0.1%	\$93,073	0.2%	68,638	\$ 68,700
<b>2005 Total</b>	<b>1,069,682</b>	<b>100.0%</b>	<b>\$53,193,414</b>	<b>100.0%</b>	<b>53,349</b>	<b>\$ 53,300</b>

**Highest Elevation Point:** Mount Daniel 7,986 Feet  
**Lowest Elevation Point:** Sea Level

**Lakes:** 760 lakes and reservoirs in King County.  
**Parks:** 650 parks and recreation areas.

**Precipitation\*** (inches) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
<b>Mean</b>	5.63	4.19	3.7	2.54	1.68	1.51	0.77	1.07	1.88	3.51	5.79	5.82

**Temperature\*** (degrees Fahrenheit) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
<b>Mean</b>	39.3	42.7	44.9	49.0	55.3	60.3	64.6	64.6	60.0	52.3	44.7	40.5
<b>Max</b>	44.3	48.8	52.0	57.2	64.4	69.5	75.0	74.6	69.1	59.4	50.2	45.3
<b>Min</b>	34.2	36.5	37.7	40.8	46.2	51.1	54.2	54.5	50.9	45.1	39.2	35.7

\*Data above are from Local Climatological Data Annual Summary with Comparative Data 1993 for the Seattle / Tacoma International Airport

**Licensed Drivers:** 1,381,916 in 2004

**Licensed Vehicles:** 1,638,031 in 2004

**Number of Institutions of Higher Learning:**

Number of Major Four-Year Colleges and Universities, Public and Independent: 7

Number of Public Community and Technical Colleges: 10

April Population by Racial Categories and for Hispanic Origin							
Year	Total	White	Black	American Indian	Asian + Pacific	Other + Multi-Race	Hispanic Origin*
<b>1980</b>	1,269,749	1,122,011	55,950	12,437	62,459	16,892	26,631
<b>1990</b>	1,507,319	1,278,532	76,289	17,305	118,784	16,409	44,337
<b>2000</b>	1,737,034	1,315,507	93,875	15,922	196,758	114,972	95,242

\*Persons of Hispanic Origin may be of any race.

County Population by Selected Age Category as of April 1, 2000			
Age	Population	Age	Population
0-4	105,321	35-54	567,959
5-9	111,162	55-64	141,527
10-14	109,992	65-74	88,884
15-19	108,261	Over 75	92,888
20-34	411,040	<b>Total</b>	<b>1,737,034</b>

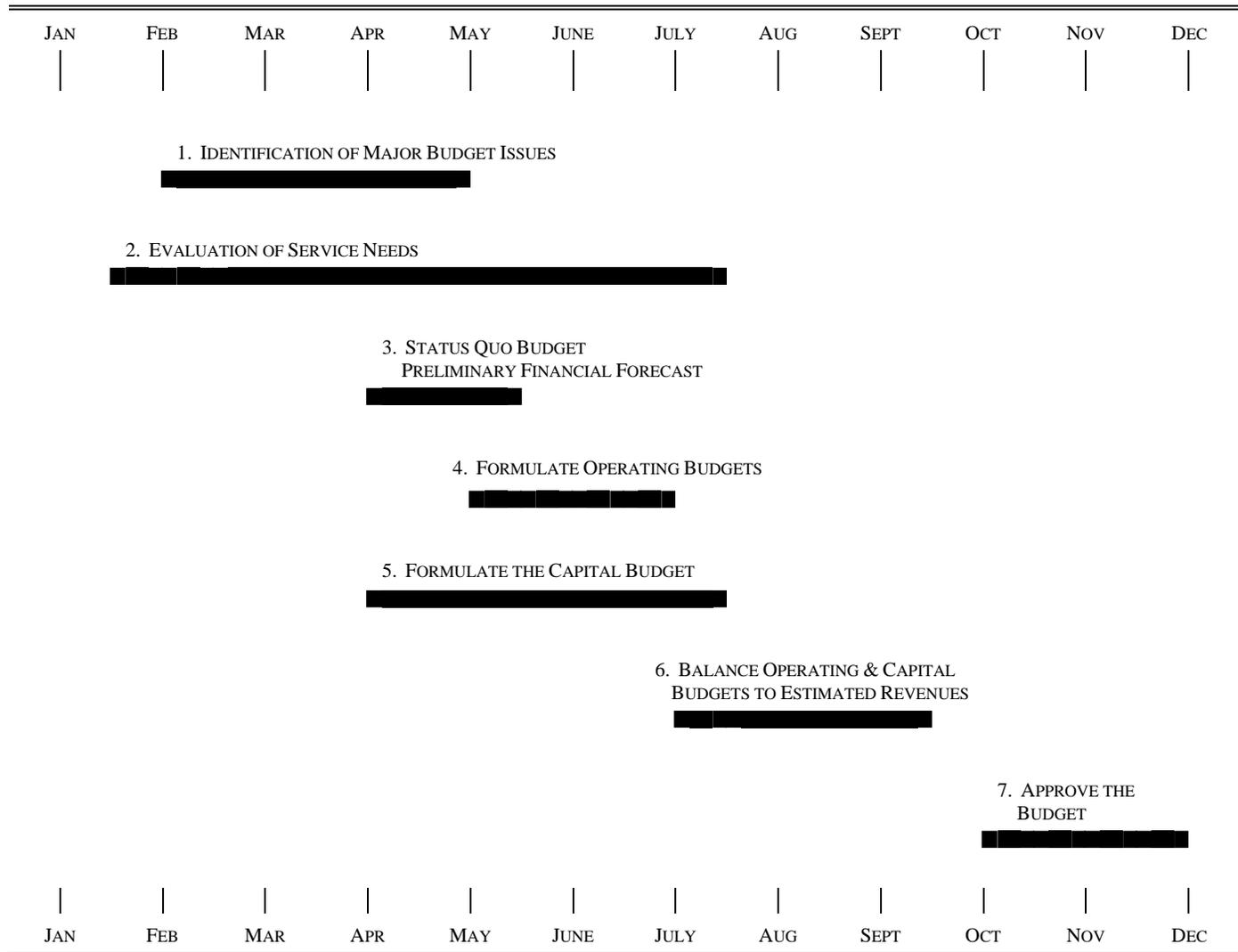
Sources: US Census Bureau (2000 US Census); Washington State Office of Financial Management; Washington State Employment Security Department; King County Office of Management and Budget; vehicles include cars, trucks, RVs.  
 cf 10/06

## THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2007 county services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high-priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the five-year funding plans for 2007-2012. Criteria were adopted by the County Executive and cabinet to target new CIP projects of the highest priority for funding in 2007.

### THE KING COUNTY BUDGET DEVELOPMENT PROCESS



## The King County Budget Process

### **1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)**

This preliminary phase of the budget development process is to identify significant budget issues for the following year. Between February and May of each year, the County Executive and his cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the county's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the county's citizens. Once established, these policies vary little from year to year. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of excellent fiscal health. These long-term policies are one of these processes.

During this phase the county's short-term financial and operational policies are reviewed. Departments determine their main priorities and objectives for the year. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The budget book addresses the issues and priorities of the county on a programmatic basis. This section crosses organizational boundaries to present the county's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the broad operational policies and priorities discussed in the overall program area.

### **2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)**

This secondary phase is to evaluate existing county services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Office of Management and Budget and Executive Cabinet to clarify program priorities.

### **3. ESTABLISH STATUS QUO BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)**

During this phase, next year's estimated costs to provide programs at this year's service levels are determined (status quo) and then are compared to preliminary revenue forecasts. This step gives county officials an idea of what the county can afford and what reductions may need to be made to maintain existing service levels during the next budgeted year.

The status quo process is the first phase of the county's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior year's actual data, the current year's budget and a three-year financial forecast. The current expense (general) fund financial plan is presented in the economic and revenue section of the budget book.

The development of financial forecasts and the department's operational priorities of the county are guided by annual review of a series of financial indicators that affect the county. The review is conducted at the same time as the budget process.

### **4. FORMULATE OPERATING BUDGET. (MAY - JUNE)**

After assessing next year's estimated financial position at "status quo" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following year, the

plan requires departments to take measures to reduce program spending and requires the departments to identify additional program cuts to meet the established financial targets. The Office of Management and Budget sets the financial targets. Operating budget requests are submitted by all county departments, except the County Council agencies.

**5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JULY)**

The departments are directed to identify the county's requirements for major construction or renovation of public facilities, and acquisition of land related to future capital projects. Those requirements are then costed and ranked according to necessity by the responsible county department.

**6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JULY - SEPTEMBER)**

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following year. The Office of Management and Budget updates financial forecasts; executive cabinet task forces formally analyze program priorities; the Office of Management and Budget per established executive criteria prioritizes capital project requests; and the County Executive decides final funding recommendations. The Office of Management and Budget ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following year revenues.

**7. APPROVE THE BUDGET. (OCTOBER - DECEMBER)**

The executive proposed budget is transmitted to the County Council. The Office of Management and Budget transmits financial plans for all the budgeted county funds as part of the proposed budget. The council reviews the proposed budget, holds public hearings, adjusts the budget as council members deem necessary, and adopts the budget as required by state law.

**8. PROCESS FOR AMENDING THE ANNUAL BUDGET (JANUARY – DECEMBER)**

The King County annual budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTEs).

A county agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the county budget. The affected agency prepares an ordinance, which amends the annual budget ordinance for their particular section. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is forwarded to the Office of Management and Budget. The King County code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Office of Management and Budget then makes a recommendation to the King County Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the King County Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the budget and fiscal committee). The legislation must then be advertised in a recognized newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the council chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the council. The council chair, working with the clerk of the council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the council is taken and a majority decision is announced.

By the theory of merger, the enacted legislation is merged into the annual budget ordinance, becoming a part of the annual budget ordinance.

## **DESCRIPTION OF KING COUNTY FUNDS**

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the county's federal housing and community block grant are accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental fund types are classified as current expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service. Enterprise funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the airport fund. Internal service funds are established to account for certain activities, which support other county operations, one such fund are the computer and communications fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the salary fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the current expense or special revenue funds are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary-type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities whether current or non-current, are

reported on their balance sheets and their operating statements present revenue and expenses just like a private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of county services and capital improvements. A brief description of the major categories of funds follows.

## GOVERNMENTAL FUND TYPES

### Current Expense Fund

The current expense fund (cx) is the county's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The current expense fund supports law, safety, and justice programs; the county's financial and administrative management; and community development planning. In addition, the current expense fund contributes to the operating budgets of the county's public health, human services, emergency medical services, alcoholism, developmental and environmental services, parks and job training. It also makes contributions to selected capital funds for capital improvement program projects when no other funding source is appropriate.

### Special Revenue Funds

Special revenue funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.

Several special revenue funds account for over half of the total 2007 budgets for this fund group. They are the county road, surface water, public health pooling, and the human services funds. During 2007 the county will have 32 special revenue funds. Twenty-eight of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
Veteran's and Family Levy	X		
Human Services Levy	X		
Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Water and Land Resources Shared Services	X		
Surface Water Management Local Drainage Services	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	

Alcoholism & Substance Abuse	X
Local Hazardous Waste	X
Development & Environmental Service	X
Public Health Pooling	X
Parks 2004 Levy	X
Intercounty River Improvement	X
Grants	X
Work Training Program	X
Dislocated Worker Program	X
Community Development Block Grant	X
Youth Sport Facility Grant	X
Noxious Weed Control	X
Risk Abatement	X

### **Debt Service Funds**

Debt service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt. Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The unlimited and limited general obligation bond funds represent the bulk of debt service funds appropriations.

### **Capital Project Funds**

Capital project funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, federal and state grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

## **PROPRIETARY FUND TYPES**

### **Enterprise Funds**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in enterprise funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds: (1) the solid waste enterprise is comprised of the solid waste operating fund, solid waste capital equipment recovery fund, energy resource and recovery fund, landfill reserve fund, the solid waste marketing commission, and several bond-financed capital project funds; (2) the King County International Airport enterprise fund; (3) public transportation fund; and, (4) water quality fund.

### **Internal Service Funds**

Internal service funds are used to account for operations similar to those accounted for in enterprise funds, but which provide goods or services primarily to other departments on a cost-reimbursable basis. The county's data processing is an example of such an activity. The majority of the appropriations in these funds are double-budgeted, as they are also included in

the paying agencies that receive the services. There are eight internal service funds: insurance, computer and communications services, printing and graphic arts, safety and claims management, public works equipment repair and replacement, motor pool equipment repair and replacement, employee benefits, and construction and facilities management.

## **BASIS OF BUDGETING**

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the current expense and budgeted special revenue funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the current expense and special revenue funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;
2. For the current expense and special revenue funds, capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the current expense fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the special revenue fund group do not have an annual basis of budgeting. They are the grants fund and the federal housing and community development block grant fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the debt service funds, the legally prescribed budgetary basis is in conformity with GAAP.

All capital project funds except for the road improvement guaranty fund and water quality funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the county's six-year capital improvement program is appropriated each year. The road improvement guaranty fund is not budgeted and reports capital improvement assessments construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the King County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared

in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest expense are not budgeted in the year of accrual;
- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;
- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; expenditures for the payment of bond and capital lease debt principle are budgeted; expenditures for the prepayment of debt services are budgeted;
- In the internal service funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the state of Washington Department of Labor and Industries for which the safety and claims management fund (an internal service fund) acts as a clearing fund are budgeted.

# GLOSSARY

**Account Class**—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

**Accrual Basis**—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

**Allot**—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**Annualize**—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriations**—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

**Assessed valuation**—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

**Asset**—Any owned physical object (tangible) or right (intangible) having a monetary value.

**Available (Undesignated) Fund Balance**— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Base Budget**— The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

**Bond**—A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget**—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis**—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally take one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar**—The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control**—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets**—Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget**—The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements**—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)**—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Improvement Project**—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

**Capital Outlay**—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Reserve**—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis**—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Commodities**—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars**—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)**—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)**—An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service**—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Dedicated Tax**—A tax levied to support a specific government program or purpose.

**Deficit**—The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation**—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-Related Fees**—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement**—The expenditure of monies from an account.

**Encumbrances**—Commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

**Employee (or Fringe) Benefits**—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance**—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements**—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure**—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or

services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Expense**—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Financial Plan**—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

**Fiscal Policy**—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year**—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

**Fixed Assets**—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Full Faith and Credit**—A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent Position (FTE)**—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund**—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

**Fund Balance**—The fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

**GAAP**—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Grants**—A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hourly**—An employee who is paid on a per hour basis.

**Infrastructure**—The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers**—The movement of monies between funds of the same governmental entity.

**Intergovernmental**—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

**Intergovernmental Revenue**—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges**—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

**Lapsing Appropriation**—Automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy**—To impose taxes for the support of government activities.

**Levy Rate**—The amount of tax levied for each \$1,000 of assessed valuation.

**Liability**—Indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

**Line-Item Budget**—A budget prepared along departmental lines that focuses on what is to be bought.

**Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies**—Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill**—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis**—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

**Net Budget**—The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars**—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure**—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

**Objective**—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations**—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget**—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

**Operating Revenue**—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses**—The cost for personnel, materials and equipment required for a department to function.

**Ordinance.** A formal legislative enactment by the Council or governing body of a governmental entity.

**Pay-As-You-Go Basis**—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget**—A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators**—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure**—Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services**—Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances**—Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program**—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget**—A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Category**—A grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

**Program Performance Budget**—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)**—Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Reserve**—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution**—A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that : (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

**Service Lease**—A lease under which the lessor maintains and services the asset.

**Service Level**—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-Based Budgeting**—A decentralized budget process whereby budget preparation and development are based on individual departmental sites.

**Source of Revenue**—Revenues classified according to their point of origin.

**Supplemental Appropriation**—An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests**—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Tax Levy**—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes**—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out**—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unencumbered Balance**—The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance**—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges**—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost**—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

**Workload Indicator**—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

## Summary Comparison of 2007 Appropriations by Program Category All Resources

Program Category	2005 Adopted	2006 Adopted	2007 Proposed	2007 - 2006 \$ Change % Change	
General Government	431,576,420	474,059,816	507,407,987	33,348,171	7.0%
Physical Environment	760,861,114	886,823,149	953,915,562	67,092,413	7.6%
Health and Human Services	431,290,173	438,060,052	498,234,640	60,174,588	13.7%
Law, Safety and Justice	422,635,051	448,322,762	483,265,398	34,942,636	7.8%
<b>Total Operating</b>	<b>2,046,362,757</b>	<b>2,247,265,779</b>	<b>2,442,823,587</b>	<b>195,557,808</b>	<b>8.7%</b>
Debt Service	298,057,109	333,712,535	353,087,586	19,375,051	5.8%
Capital Improvement	941,770,848	723,865,453	1,092,532,568	368,667,115	50.9%
<b>TOTAL</b>	<b>3,286,190,715</b>	<b>3,304,843,767</b>	<b>3,888,443,741</b>	<b>583,599,974</b>	<b>17.7%</b>
<b>Non-Categorized</b>					
CX Fund Transfers	58,468,390	62,416,817	70,024,238		
Sales Tax Contingency	4,171,491	4,504,569	4,873,387		
Children and Family Services Double Count	7,440,673	7,697,620	7,764,298		
Roads and Airport Construction Transfer	33,966,583	33,504,722	40,799,968		
Risk Abatement	23,472,683	2,200,000	1,151,352		
Transit CIP Transfer to Operating		72,205,806	66,535,850		
Total Non-Categorized	127,519,820	182,529,534	191,149,093		
<b>Grand Total</b>	<b>\$ 3,413,710,535</b>	<b>\$ 3,487,373,301</b>	<b>\$ 4,079,592,834</b>		

## Summary Comparison of 2007 Appropriations by Program Category Current Expense and General Fund

Program Category	2005 Adopted	2006 Adopted	2007 Proposed	2007 - 2006 \$ Change % Change	
General Government	84,342,797	89,847,282	100,278,565	10,431,283	11.6%
Parks/DEES	5,775,121	6,091,483	6,937,363	845,880	13.9%
Health and Human Services	34,013,755	41,299,591	45,583,113	4,283,522	10.4%
Law, Safety and Justice	384,695,154	414,088,386	441,228,540	27,140,154	6.6%
CX Transfers to CIP	17,253,088	14,035,012	15,895,540	1,860,528	13.3%
Other Agencies	10,670,986	12,305,442	15,352,407	3,046,965	24.8%
<b>Total Current Expense*</b>	<b>536,750,901</b>	<b>577,667,196</b>	<b>625,275,528</b>	<b>47,608,332</b>	<b>8.2%</b>
<b>Subfunds to the General Fund</b>					
Sales Tax Reserve Contingency	4,171,491	4,504,569	4,873,387	368,818	8.2%
Children and Families Set-Aside	19,984,454	21,248,246	21,275,825	27,579	0.1%
Inmate Welfare	1,201,285	1,338,011	931,134	(406,877)	(30.4%)
<b>Total General Fund</b>	<b>\$ 562,108,131</b>	<b>\$ 604,758,022</b>	<b>\$ 652,355,874</b>	<b>\$ 47,597,852</b>	<b>7.9%</b>

\*The CX financial plan expenditures and this table reconcile by reducing the total CX fund amount by the double count of \$15,824,939 for the CX fund transfer to the Children and Families Set-Aside Fund.

Also add in the CX underexpenditure amount of (\$4,443,444) for a total of \$605,007,145, which matches Current Expense financial plan expenditures. To reconcile to General Fund financial plan expenditures add in Children and Families Set-Aside and Inmate Welfare. Sales Tax contingency is ignored.

Total General Fund Financial Plan total is \$627,214,104. Add back underexpenditure for a total pie chart of \$632 Million.

## 2005 Expenditures and Encumbrances by Fund

(In Thousands)

Fund	Fundname	2005 Actual Expenditures & Encumbrances
<b>0010</b>	<b>Current Expense</b>	
	0010 County Council	5,605
	0020 Council Administration	7,275
	0030 Hearing Examiner	475
	0040 Council Auditor	1,497
	0050 Ombudsman/Tax Advisor	806
	0060 King County Civic Television	610
	0070 Board of Appeals	529
	0110 County Executive	279
	0120 Office of the Executive	3,023
	0140 Office of Management and Budget	6,233
	0150 Finance - CX	2,838
	0180 Business Relations and Economic Development	1,955
	0200 Sheriff	108,576
	0205 Drug Enforcement Forfeits	617
	0401 Office of Emergency Management	1,310
	0417 Executive Services Administration	2,001
	0420 Human Resources Management	7,424
	0437 Cable Communications	268
	0440 Property Services	2,489
	0450 Facilities Management--CX	1,931
	0470 Records, Elections & Licensing Services	21,737
	0500 Prosecuting Attorney	47,474
	0501 Prosecuting Attorney Antiprofitteering	98
	0510 Superior Court	35,803
	0530 District Court	22,190
	0540 Judicial Administration	15,949
	0610 State Auditor	636
	0630 Boundary Review Board	266
	0650 Memberships & Dues	496
	0654/5 Designated for Contingencies	4,171
	0656 Internal Support	6,121
	0670 Assessments	18,087
	0694 Human Service Transfers	21,279
	0695 General Government Transfers	1,681
	0696 Public Health & EMS Transfers	15,210
	0697 Physical Environment Transfers	5,758
	0699 CIP Transfers	22,318
	0820 Jail Health	21,025
	0910 Adult & Juvenile Detention	98,901
	0934 Community Services	12
	0934 Community Services Division	13,688
	0950 Public Defense	33,272
		<b>561,913</b>
<b>0015</b>	<b>Children &amp; Family Set-Aside</b>	
	0680 Children/Family Services Transfers	7,379
		<b>7,379</b>

<b>0016</b>	<b>Inmate Welfare</b>	
0914	Inmate Welfare	1,271
		<b>1,271</b>
<b>1030</b>	<b>Road</b>	
0730	Roads	65,712
0734	Roads Construction Transfer	32,446
		<b>98,158</b>
<b>1040</b>	<b>Solid Waste Post-Closure Landfill Maintenance</b>	
0715	Solid Waste Post-Closure Landfill Maintenance	3,111
		<b>3,111</b>
<b>1050</b>	<b>River Improvement</b>	
0740	River Improvement	4,188
		<b>4,188</b>
<b>1060</b>	<b>Veterans Relief Services</b>	
0480	Veterans Services	2,651
		<b>2,651</b>
<b>1070</b>	<b>Developmental Disabilities</b>	
0920	Developmental Disabilities	19,430
0935	Community & Human Services, Admin.	1,500
		<b>20,930</b>
<b>1090</b>	<b>Recorder's O &amp; M</b>	
0471	Recorder's O&M	817
		<b>817</b>
<b>1110</b>	<b>E-911</b>	
0431	Enhanced-911	14,285
		<b>14,285</b>
<b>1120</b>	<b>Mental Health</b>	
0924	MHCADS/Mental Health	91,326
		<b>91,326</b>
<b>1170</b>	<b>Arts and Cultural Development</b>	
0301	Cultural Development	7,902
		<b>7,902</b>
<b>1190</b>	<b>Emergency Medical Services</b>	
0830	Emergency Medical Services (EMS)	38,154
		<b>38,154</b>
<b>1210</b>	<b>Water and Land Resources</b>	
0741	Water & Land Resources (SWM)	43,340
		<b>43,340</b>
<b>1220</b>	<b>AFIS</b>	
0208	Automated Fingerprint Identification System	14,892
		<b>14,892</b>
<b>1260</b>	<b>Alcoholism &amp; Substance Abuse</b>	
0960	MHCADS/Alcoholism & Substance Abuse	22,084
		<b>22,084</b>
<b>1280</b>	<b>Local Hazardous Waste</b>	
0860	Local Hazardous Waste	11,156
		<b>11,156</b>

<b>1290</b>	<b>Youth Sports Facilities Grants</b>	
	0355 Youth Sports Facilities Grant	1,292
		<b>1,292</b>
<b>1311</b>	<b>Noxious Weed Control Program</b>	
	0384 Noxious Weed Control Program	1,036
		<b>1,036</b>
<b>1340</b>	<b>Development &amp; Environmental Services</b>	
	0325 Development & Environmental Svcs. (DDES)	27,192
		<b>27,192</b>
<b>1351</b>	<b>Logan/Knox Settlement</b>	
	1351 Logan/Knox Settlement Fund	49
		<b>49</b>
<b>1451</b>	<b>Parks 2004 Levy</b>	
	1451 Parks & Recreation	19,373
		<b>19,373</b>
<b>1391</b>	<b>Risk Abatement</b>	
	0091 OMB/Duncan Roberts Lawsuit Administration	1,483
	0092 Risk Abatement	16,777
		<b>18,260</b>
<b>1800</b>	<b>Public Health</b>	
	0800 Public Health	176,010
		<b>176,010</b>
<b>1820</b>	<b>Inter-County River Improvements</b>	
	0760 Inter-County River Improvement	110
		<b>110</b>
<b>2240</b>	<b>Work Training Program</b>	
	0936 Youth Employment	12,820
		<b>12,820</b>
<b>4040</b>	<b>Solid Waste</b>	
	0381 Natural Resources Administration	4,356
	0720 Solid Waste	88,317
		<b>92,673</b>
<b>4290</b>	<b>Airport</b>	
	0710 Airport	10,468
	0716 Airport Construction Transfers	1,520
		<b>11,988</b>
<b>4501</b>	<b>Radio Communications Operations</b>	
	0213 Radio Communication Services (800 MHz)	2,536
		<b>2,536</b>
<b>4531</b>	<b>I-NET Operating</b>	
	0490 I-NET Operations	2,679
		<b>2,679</b>
<b>4610</b>	<b>Water Quality</b>	
	4000m Waste Water Treatment	83,226
	4999m Waste Water Treatment Debt Service	113,034
		<b>196,260</b>

<b>4640</b>	<b>Public Transportation</b>	
	5000m Transit	430,779
	5010m DOT Director's Office	4,671
	5002m Transit Revenue Vehicle Replacement	9,321
		<b>444,771</b>
<b>5420</b>	<b>Safety &amp; Workers Compensation</b>	
	0666 Safety & Claims Management	26,394
		<b>26,394</b>
<b>5441</b>	<b>Water Pollution Control Equipment</b>	
	0137 Wastewater Equipment Rental & Revolving	2,742
		<b>2,742</b>
<b>5450</b>	<b>Financial Services</b>	
	0130 Finance--Internal Service Fund	27,794
		<b>27,794</b>
<b>5461</b>	<b>DES Equipment Replacement</b>	
	0023 DES Equipment Replacement	370
		<b>370</b>
<b>5481</b>	<b>Geographic Information Systems</b>	
	3180m Geographic Information Systems (GIS)	3,148
		<b>3,148</b>
<b>5500</b>	<b>Employee Benefits</b>	
	0429 Employee Benefits	153,294
		<b>153,294</b>
<b>5511</b>	<b>Facilities Management</b>	
	0601 Facilities Management Internal Service Fund	34,915
		<b>34,915</b>
<b>5520</b>	<b>Insurance</b>	
	0154 Risk Management	20,508
		<b>20,508</b>
<b>5531</b>	<b>Information &amp; Telecommunication - Data Processing</b>	
	0432 ITS--Technology Services	24,655
		<b>24,655</b>
<b>5532</b>	<b>Information &amp; Telecommunication - Telecommunication</b>	
	0433 ITS--Telecommunications	1,579
		<b>1,579</b>
<b>5534</b>	<b>Office of Information Resource Management</b>	
	0554 Office of Information Resource Management	1,585
		<b>1,585</b>
<b>5570</b>	<b>Equipment Rental &amp; Replacement</b>	
	0750 Equipment Repair & Replacement (ER&R)	10,168
		<b>10,168</b>
<b>5580</b>	<b>Motor Pool</b>	
	0780 Motor Pool	12,634
		<b>12,634</b>

<b>5600</b>	<b>Printing and Graphic Arts Services</b>	
0415	ITS-Printing & Graphic Arts	3,629
		<b>3,629</b>
<b>8400</b>	<b>Limited GO Bond Redemption</b>	
0465	Limited G. O. Bond Redemption	128,459
		<b>128,459</b>
<b>8500</b>	<b>Unlimited GO Bond Redemption</b>	
0466	Unlimited G. O. Bond Redemption	47,153
		<b>47,153</b>
<b>8510</b>	<b>Stadium GO Bond Redemption</b>	
0467	Stadium G. O. Bond Redemption	2,217
		<b>2,217</b>
	<b>Grand Total:</b>	<b>2,440,808</b>

Does not include Capital Improvement Program  
Source: 2005 Comprehensive Annual Financial Report (CAFR)

# **Expenditure Schedules**

**Expenditures by Program Area, Appropriation Unit  
Current Expense(CX) Fund**

<b>Program Area/Appropriations</b>	<b>2005 Adopted</b>	<b>2006 Adopted</b>	<b>2007 Proposed</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Assessments	17,825,068	18,644,305	19,763,866	1,119,561	6.0%
Board of Appeals	562,312	618,544	642,405	23,861	3.9%
Board of Health Support*	-	100,000	-	(100,000)	-100.0%
Boundary Review Board	256,827	284,263	300,330	16,067	5.7%
Cable Communications	198,782	203,512	205,242	1,730	0.9%
Council Administration	7,202,024	8,033,272	8,467,677	434,405	5.4%
County Auditor	1,217,845	1,339,311	1,394,113	54,802	4.1%
County Council	5,856,968	5,347,073	5,638,872	291,799	5.5%
County Executive	282,885	294,914	296,462	1,548	0.5%
Executive Services - Administration	2,105,491	2,306,478	2,597,719	291,241	12.6%
Finance - CX	2,838,137	3,220,699	3,136,518	(84,181)	-2.6%
General Government CX Transfers	1,426,426	990,731	1,608,222	617,491	62.3%
Hearing Examiner	595,521	727,825	721,862	(5,963)	-0.8%
Human Resources Management	7,662,330	8,181,844	9,486,272	1,304,428	15.9%
King County Civic Television	614,462	641,021	676,469	35,448	5.5%
Office of Business Relations and Economic Development	1,944,795	2,073,158	2,087,233	14,075	0.7%
Office of Management and Budget	5,989,194	6,167,464	6,831,839	664,375	10.8%
Office of the Executive	3,099,543	3,304,885	3,630,380	325,495	9.8%
Office of Independent Oversight	-	-	404,977	404,977	
Ombudsman/Tax Advisor	766,020	1,020,365	1,086,385	66,020	6.5%
Property Services	2,603,046	2,793,133	3,264,729	471,596	16.9%
Records, Elections and Licensing Services	20,657,805	22,887,207	27,349,532	4,462,325	19.5%
State Auditor	637,316	667,278	687,461	20,183	3.0%
<b>Total General Government</b>	<b>84,342,797</b>	<b>89,847,282</b>	<b>100,278,565</b>	<b>10,431,283</b>	<b>11.6%</b>
<b>Physical Environment</b>					
CX Transfers to Parks and DDES	5,775,121	6,091,483	6,937,363	845,880	13.9%
<b>Total Physical Environment</b>	<b>5,775,121</b>	<b>6,091,483</b>	<b>6,937,363</b>	<b>845,880</b>	<b>13.9%</b>
<b>Health And Human Services</b>					
Human Services CX Transfers	20,103,397	21,535,105	21,500,712	(34,393)	-0.2%
Public Health and Emergency Medical Services CX Transfer	13,910,358	19,764,486	24,082,401	4,317,915	21.8%
<b>Total Health &amp; Human Services</b>	<b>34,013,755</b>	<b>41,299,591</b>	<b>45,583,113</b>	<b>4,283,522</b>	<b>10.4%</b>
<b>Law, Safety And Justice</b>					
Adult and Juvenile Detention	97,906,164	103,464,269	112,206,032	8,741,763	8.4%
District Court	21,336,387	22,076,444	24,025,795	1,949,351	8.8%
Drug Enforcement Forfeits	634,539	644,113	651,438	7,325	1.1%
Office of Emergency Management	1,251,777	1,396,623	1,567,790	171,167	12.3%
Facilities Management--CX	2,013,425	2,261,535	2,309,806	48,271	2.1%
Jail Health Services	19,693,952	22,737,321	25,311,229	2,573,908	11.3%
Judicial Administration	15,680,238	17,299,866	18,495,228	1,195,362	6.9%
Office of the Public Defender	32,119,830	36,444,688	37,231,375	786,687	2.2%
Prosecuting Attorney	47,621,663	51,911,209	54,095,378	2,184,169	4.2%
Prosecuting Attorney Antiprofitteering	119,897	119,897	119,897	-	0.0%
Sheriff	110,097,778	115,577,676	122,866,220	7,288,544	6.3%
Superior Court	36,219,504	40,154,745	42,348,352	2,193,607	5.5%
<b>Total Law, Safety &amp; Justice</b>	<b>384,695,154</b>	<b>414,088,386</b>	<b>441,228,540</b>	<b>27,140,154</b>	<b>6.6%</b>
<b>Other Agencies</b>					
CIP CX Fund Transfers	17,253,088	14,035,012	15,895,540	1,860,528	13.3%
Executive Contingency	2,000,000	2,000,000	2,000,000	-	0.0%
Internal Support	5,230,934	7,764,437	10,771,199	3,006,762	38.7%
Memberships and Dues	497,052	498,005	538,208	40,203	8.1%
Salary and Wage Contingency	2,943,000	2,043,000	2,043,000	-	0.0%
<b>Total Other Agencies</b>	<b>27,924,074</b>	<b>26,340,454</b>	<b>31,247,947</b>	<b>4,907,493</b>	<b>18.6%</b>
<b>Total Current Expense</b>	<b>536,750,901</b>	<b>577,667,196</b>	<b>625,275,528</b>	<b>47,608,332</b>	<b>8.2%</b>

\*Board of Health Support appropriation was transferred into the Council Administration budget for 2007 Proposed.

**Expenditures by Program Area, Appropriation Unit  
Non-Current Expense Funds**

Program Area Appropriation	2005 Adopted	2006 Adopted	2007 Proposed	2007 - 2006	Percent Change
<b>General Government</b>					
DES IT Equipment Replacement		448,447	783,268	334,821	N/A
Employee Benefits	165,262,599	171,871,802	182,501,107	10,629,305	6.2%
Facilities Management Internal Service	35,665,277	38,371,810	42,647,564	4,275,754	11.1%
Finance and Business Operations	28,125,286	28,657,070	31,128,169	2,471,099	8.6%
I-Net Operations	2,705,620	2,839,130	3,221,230	382,100	13.5%
ITS - Printing and Graphic Arts	3,644,711	3,384,871	1,738,995	(1,645,876)	-48.6%
ITS--Technology Services	24,764,091	26,342,903	30,349,111	4,006,208	15.2%
ITS--Telecommunications	1,798,461	2,023,250	2,420,731	397,481	19.6%
Office of Information Resources Management	1,918,041	1,938,328	2,159,016	220,688	11.4%
Radio Communication Services (800 MHz)	2,596,690	2,715,986	2,876,366	160,380	5.9%
Recorder's Operations and Maintenance	1,100,091	2,422,585	2,606,855	184,270	7.6%
Risk Management	20,002,247	28,290,009	28,342,287	52,278	0.2%
Safety and Claims Management	30,518,588	33,496,546	34,456,194	959,648	2.9%
Sales Tax Reserve Contingency	4,171,491	4,504,569	4,873,387	368,818	8.2%
<b>Total General Government</b>	<b>322,273,193</b>	<b>347,307,306</b>	<b>370,104,280</b>	<b>22,796,974</b>	<b>6.6%</b>
<b>Health and Human Services</b>					
Children/Family Services	19,984,454	21,248,246	21,275,825	27,579	0.1%
Community and Human Services Administration	1,736,898	2,017,677	2,199,090	181,413	9.0%
Developmental Disabilities	19,944,215	20,705,896	23,378,268	2,672,372	12.9%
Dislocated Worker Program Administration	6,922,753	6,911,073	5,629,718	(1,281,355)	-18.5%
Emergency Medical Services	38,045,983	42,894,971	43,728,768	833,797	1.9%
Federal Housing and Community Development	20,611,473	18,914,586	18,746,079	(168,507)	-0.9%
Human Services Levy			13,586,438	13,586,438	
Local Hazardous Waste	11,418,697	11,852,666	13,397,280	1,544,614	13.0%
MHCADS - Alcoholism and Substance Abuse	23,567,682	24,293,969	23,149,813	(1,144,156)	-4.7%
MHCADS - Mental Health	101,495,959	100,810,344	133,014,395	32,204,051	31.9%
Public Health	184,367,348	185,658,519	185,721,776	63,257	0.0%
Veterans and Family Levy			12,656,947	12,656,947	
Veterans Services	2,482,976	2,439,100	2,709,513	270,413	11.1%
<b>Total Health and Human Services</b>	<b>430,578,438</b>	<b>437,747,047</b>	<b>499,193,910</b>	<b>61,446,863</b>	<b>14.0%</b>
<b>Law, Safety &amp; Justice</b>					
Automated Fingerprint Identification System	12,639,692	12,611,382	18,963,191	6,351,809	50.4%
Enhanced-911	14,986,856	17,526,817	19,006,455	1,479,638	8.4%
Inmate Welfare - Adult	1,169,285	1,306,011	924,234	(381,777)	-29.2%
Inmate Welfare - Juvenile	32,000	32,000	6,900	(25,100)	-78.4%
Youth Employment	7,718,679	7,906,369	6,771,472	(1,134,897)	-14.4%
<b>Total Law, Safety and Justice</b>	<b>36,546,512</b>	<b>39,382,579</b>	<b>45,672,252</b>	<b>6,289,673</b>	<b>16.0%</b>
<b>Physical Environment</b>					
Airport	10,860,027	11,499,671	12,833,031	1,333,360	11.6%
Development and Environmental Services	29,846,796	31,344,762	33,252,216	1,907,454	6.1%
DOT Director's Office	4,843,533	5,156,736	5,897,421	740,685	14.4%
Equipment Rental and Revolving	10,987,809	9,894,452	11,058,201	1,163,749	11.8%
Geographical Information Systems	3,531,863	3,759,576	4,248,697	489,121	13.0%
Inter-County River Improvement	124,925	52,985	102,795	49,810	94.0%
Motor Pool Equipment Rental and Revolving	10,019,005	9,952,888	10,858,073	905,185	9.1%
Natural Resources and Parks Administration	4,509,975	4,977,159	5,354,768	377,609	7.6%
Noxious Weed Control Program	1,172,602	1,264,459	1,308,109	43,650	3.5%
Parks and Recreation	20,534,400	20,888,426	23,109,852	2,221,426	10.6%
River Improvement	4,199,573	4,100,111	5,146,627	1,046,516	25.5%
Roads	66,439,373	71,323,202	75,198,297	3,875,095	5.4%
Rural Drainage	4,331,854	22,055,911	24,141,334	2,085,423	9.5%
Solid Waste	84,945,087	91,939,460	101,374,963	9,435,503	10.3%
Solid Waste Post-Closure Landfill Maintenance	3,148,029	4,683,229	3,639,118	(1,044,111)	-22.3%
Stormwater Decant Program	517,355	527,868	531,218	3,350	0.6%
Transit	431,957,411	467,000,945	501,829,225	34,828,280	7.5%
Transit Revenue Vehicle Replacement	9,321,375	2,837,421	6,456,867	3,619,446	127.6%

Wastewater Treatment	86,860,000	92,951,393	95,829,067	2,877,674	3.1%
Wastewater Equipment Rental and Revolving	2,565,461	2,524,588	2,245,948	(278,640)	-11.0%
Water and Land Resources	39,827,171	27,025,497	28,904,353	1,878,856	7.0%
Youth Sports Facilities Grant	934,490	1,062,410	595,382	(467,028)	-44.0%
<b>Total Physical Environment</b>	<b>831,478,114</b>	<b>886,823,149</b>	<b>953,915,562</b>	<b>67,092,413</b>	<b>7.6%</b>
<b>Other Agencies</b>					
Airport Construction Transfer	-	270,000	1,400,000	1,130,000	N/A
Cultural Development Authority	7,376,816	9,152,880	12,371,407	3,218,527	35.2%
Grants	21,881,922	23,444,628	18,763,445	(4,681,183)	-20.0%
LLEBG FFY 2004 Grant	174,416	-	-	0	N/A
Byrne Justice Assistance FFY 05 Grant	-	360,000	-	(360,000)	-100.0%
Byrne Justice Assistance FFY 06 Grant	-	-	189,126	189,126	0.0%
OMB/Duncan/Roberts Lawsuit Administration	18,000,000	600,000	501,352	(98,648)	N/A
OMB/2006 Fund	-	-	650,000	650,000	N/A
PERs Liability	1,600,000	1,600,000	-	(1,600,000)	-100.0%
Public Transportation CIP Transfer	(70,617,000)	-	-	-	N/A
Roads Construction Transfer	32,446,323	33,234,722	39,399,968	6,165,246	18.6%
<b>Total Other Agencies</b>	<b>10,862,477</b>	<b>68,662,230</b>	<b>73,275,298</b>	<b>4,613,068</b>	<b>6.7%</b>
<b>Debt Service</b>					
Limited G.O. Bond Redemption	131,871,975	154,081,650	154,057,890	(23,760)	0.0%
Stadium G.O. Bond Redemption	2,217,162	2,213,150	2,215,200	2,050	0.1%
Unlimited G.O. Bond Redemption	43,475,972	47,464,724	47,757,112	292,388	0.6%
Wastewater Treatment Debt Service	120,492,000	129,953,011	149,057,384	19,104,373	14.7%
<b>Total Debt Service</b>	<b>298,057,109</b>	<b>333,712,535</b>	<b>353,087,586</b>	<b>19,375,051</b>	<b>5.8%</b>
<b>Capital Improvement Program</b>					
General Gov't Capital Improvement Program	290,905,715	265,511,249	288,533,958	23,022,709	8.7%
Major Maintenance Capital Improvement Program	11,990,306	10,916,918	11,270,817	353,899	3.2%
Roads Capital Improvement Program	58,220,000	46,517,000	60,596,000	14,079,000	30.3%
Surface Water Capital Improvement Program	13,236,080	14,822,083	14,763,314	(58,769)	-0.4%
Wastewater Treatment Capital Improvement Program	567,418,747	363,974,361	693,576,191	329,601,830	90.6%
Solid Waste Capital Improvement Program	-	22,123,842	23,792,288	1,668,446	N/A
CIP Transfers to Operating	-	72,205,806	66,535,850	(5,669,956)	N/A
<b>Total Capital Improvement</b>	<b>941,770,848</b>	<b>796,071,259</b>	<b>1,159,068,418</b>	<b>362,997,159</b>	<b>45.6%</b>
<b>Total Non-Current Expense Funds</b>	<b>2,871,566,691</b>	<b>2,909,706,105</b>	<b>3,454,317,306</b>	<b>544,611,201</b>	<b>18.7%</b>
<b>TOTAL ALL FUNDS</b>	<b>3,408,317,592</b>	<b>3,487,373,301</b>	<b>4,079,592,834</b>	<b>592,219,533</b>	<b>17.0%</b>

## 2007 Proposed Budgets by Size of Appropriation Unit

Appropriation	2007			Percent of
	Expenditures	2007 Revenues	2007 FTEs	Category Budget
<b>Operating Budgets</b>				
Transit	501,829,225	429,952,065	3,832.75	19.6%
Public Health	185,721,776	185,721,776	1,217.63	7.2%
Employee Benefits	182,501,107	184,020,689	10.00	7.1%
MHCADS - Mental Health	133,014,395	133,321,200	81.25	5.2%
Sheriff	122,866,220	52,040,881	1,013.00	4.8%
Adult and Juvenile Detention	112,206,032	24,447,950	964.92	4.4%
Solid Waste	101,374,963	88,849,403	428.85	4.0%
Wastewater Treatment	95,829,067	270,367,530	598.70	3.7%
Roads	75,198,297	112,947,901	600.73	2.9%
Prosecuting Attorney	54,095,378	16,335,805	504.60	2.1%
Emergency Medical Services	43,728,768	39,892,270	108.12	1.7%
Facilities Management Internal Service	42,647,564	42,747,250	328.01	1.7%
Superior Court	42,348,352	4,037,469	395.50	1.7%
Roads Construction Transfer	39,399,968	-	-	1.5%
Office of the Public Defender	37,231,375	1,626,325	20.75	1.5%
Safety and Claims Management	34,456,194	39,953,039	27.00	1.3%
Development and Environmental Services	33,252,216	31,642,268	239.50	1.3%
Finance and Business Operations	31,128,169	29,940,112	215.80	1.2%
ITS--Technology Services	30,349,111	28,701,572	151.00	1.2%
Water and Land Resources	28,904,353	28,779,905	211.92	1.1%
Risk Management	28,342,287	26,714,526	21.00	1.1%
Records, Elections and Licensing Services	27,349,532	33,577,874	167.33	1.1%
Jail Health Services	25,311,229	732,304	159.80	1.0%
Rural Drainage	24,141,334	23,371,327	114.15	0.9%
Public Health and Emergency Medical Services CX Transfers	24,082,401	-	-	0.9%
District Court	24,025,795	12,886,494	231.75	0.9%
Developmental Disabilities	23,378,268	22,620,289	18.75	0.9%
MHCADS - Alcoholism and Substance Abuse	23,149,813	22,073,464	37.65	0.9%
Parks and Recreation	23,109,852	22,097,958	155.98	0.9%
Human Services CX Transfers	21,500,712	-	-	0.8%
Assessments	19,763,866	125,000	225.00	0.8%
Enhanced-911	19,006,455	15,976,412	10.00	0.7%
Automated Fingerprint Identification System	18,963,191	17,022,831	91.00	0.7%
Grants	18,763,445	18,447,189	67.46	0.7%
Federal Housing and Community Development	18,746,079	18,746,079	32.75	0.7%
Judicial Administration	18,495,228	10,246,946	215.50	0.7%
CIP CX Transfers	15,895,540	-	-	0.6%
Human Services Levy	13,586,438	7,119,695	4.00	0.5%
Children and Family Set-Aside - Community Services Division	13,511,527	1,040,817	25.00	0.5%
Local Hazardous Waste	13,397,280	12,523,418	-	0.5%
Airport	12,833,031	12,958,235	45.75	0.5%
Veterans and Family Levy	12,656,947	7,082,563	11.00	0.5%
Cultural Development Authority	12,371,407	12,371,407	-	0.5%
Equipment Rental and Revolving	11,058,201	8,837,318	56.00	0.4%
Motor Pool Equipment Rental and Revolving	10,858,073	9,601,192	21.00	0.4%
Internal Support	10,771,199	-	-	0.4%
Human Resources Management	9,486,272	-	67.50	0.4%
Council Administration	8,467,677	-	61.00	0.3%
Physical Environment CX Transfers	6,937,363	-	-	0.3%
Office of Management and Budget	6,831,839	75,000	46.00	0.3%
Youth Employment	6,771,472	6,693,060	49.58	0.3%
Transit Revenue Vehicle Replacement	6,456,867	53,483,980	-	0.3%
DOT Director's Office	5,897,421	2,002,683	33.00	0.2%
County Council	5,638,872	-	57.00	0.2%
Dislocated Worker Program Administration	5,629,718	5,650,000	35.00	0.2%
Natural Resources and Parks Administration	5,354,768	5,380,460	29.60	0.2%
River Improvement	5,146,627	4,880,684	12.00	0.2%
Sales Tax Reserve Contingency	4,873,387	4,873,387	-	0.2%
Geographical Information Systems	4,248,697	4,302,768	31.00	0.2%
Children and Family Set-Aside Transfers to Public Health	4,242,625	-	-	0.2%
Solid Waste Post-Closure Landfill Maintenance	3,639,118	900,805	1.00	0.1%
Office of the Executive	3,630,380	-	25.00	0.1%

Property Services	3,264,729	11,598,132	29.00	0.1%
I-Net Operations	3,221,230	3,103,931	10.00	0.1%
Finance - CX	3,136,518	444,470,388	-	0.1%
Radio Communication Services (800 MHz)	2,876,366	3,304,735	14.00	0.1%
Veterans Services	2,709,513	2,609,644	7.00	0.1%
Recorder's Operations and Maintenance	2,606,855	2,147,357	8.50	0.1%
Executive Services - Administration	2,597,719	25,000	19.50	0.1%
ITS--Telecommunications	2,420,731	2,966,428	8.00	0.1%
Facilities Management--CX	2,309,806	-	33.40	0.1%
Wastewater Equipment Rental and Revolving	2,245,948	2,162,704	-	0.1%
Community and Human Services Administration	2,199,090	2,168,091	13.00	0.1%
Office of Information Resources Management	2,159,016	1,831,089	10.00	0.1%
Office of Business Relations and Economic Development	2,087,233	22,858	14.00	0.1%
Salary and Wage Contingency	2,043,000	-	-	0.1%
Executive Contingency	2,000,000	-	-	0.1%
ITS - Printing and Graphic Arts	1,738,995	1,828,133	16.00	0.1%
Children and Family Set-Aside Transfers to Work Training Pro	1,731,380	-	-	0.1%
General Government CX Transfers	1,608,222	-	-	0.1%
Office of Emergency Management	1,567,790	250,000	6.00	0.1%
Airport Construction Transfer	1,400,000	-	-	0.1%
County Auditor	1,394,113	-	11.00	0.1%
Noxious Weed Control Program	1,308,109	1,522,704	11.36	0.1%
Children and Family Set-Aside Transfers to Housing Opportuni	1,216,559	-	-	0.1%
Ombudsman/Tax Advisor	1,086,385	-	11.00	0.0%
Inmate Welfare - Adult	924,234	988,000	-	0.0%
DES IT Equipment Replacement	783,268	736,733	-	0.0%
Hearing Examiner	721,862	-	5.00	0.0%
State Auditor	687,461	-	-	0.0%
King County Civic Television	676,469	-	7.00	0.0%
Drug Enforcement Forfeits	651,438	650,000	2.00	0.0%
OMB/2006 Fund	650,000	650,000	-	0.0%
Board of Appeals	642,405	-	4.00	0.0%
Youth Sports Facilities Grant	595,382	699,462	1.00	0.0%
Children and Family Set-Aside Transfers for Community and H	573,734	-	-	0.0%
Memberships and Dues	538,208	-	-	0.0%
Stormwater Decant Program	531,218	606,112	-	0.0%
OMB/Duncan/Roberts Lawsuit Administration	501,352	-	-	0.0%
Office of Independent Oversight	404,977	-	4.00	0.0%
Boundary Review Board	300,330	2,500	2.00	0.0%
County Executive	296,462	-	2.00	0.0%
Cable Communications	205,242	2,800,000	1.00	0.0%
Byrne Justice Assistance FFY 06 Grant	189,126	189,126	-	0.0%
Prosecuting Attorney Antiprofitteering	119,897	-	-	0.0%
Inter-County River Improvement	102,795	52,715	-	0.0%
Inmate Welfare - Juvenile	6,900	6,900	-	0.0%
Children and Family Set-Aside - Solid Waste Revenue	-	20,377,394	-	0.0%
<b>Total Operating Budgets</b>	<b>2,567,436,830</b>	<b>2,657,511,711</b>	<b>13,358.34</b>	<b>100.0%</b>

# **FTEs Schedules**

## King County FTEs

All Funds	2003	2004	2005	2006	2007 Proposed	Change over 2003	Change over 2003	%
General Government	1,457	1,461	1,472	1,506	1,566	109	7.5%	
Physical Environment	6,308	6,221	6,253	6,311	6,424	116	1.8%	
Health & Human Services	1,789	1,636	1,691	1,714	1,647	(142)	(8.0%)	
Law, Safety & Justice	3,497	3,672	3,638	3,683	3,722	225	6.4%	
<b>Total</b>	<b>13,051</b>	<b>12,989</b>	<b>13,054</b>	<b>13,214</b>	<b>13,358</b>	<b>308</b>	<b>2.4%</b>	

Current Expense Fund Only	2003	2004	2005	2006	2007 Proposed	Change over 2003	Change over 2003	%
General Government	730	733	738	754	758	28	3.8%	
Parks (Physical Environment)	154	-	0	0	0	(154)	(100.0%)	
Health & Human Services	20	-	0	0	0	(20)	(100.0%)	
Law, Safety & Justice	3,174	3,348	3,457	3,504	3,547	373	11.8%	
<b>Total</b>	<b>4,078</b>	<b>4,081</b>	<b>4,195</b>	<b>4,258</b>	<b>4,306</b>	<b>228</b>	<b>5.6%</b>	

All Funds above include Current Expense FTEs.

Parks and Health & Human Services moved to Non-Current Expense Funds

Criminal Justice Fund FTEs were transferred to Current Expense in 2005.

Source: 2007 Essbase Budget Development System

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
Current Expense Fund**

Program Area/Appropriation	2005	2006	2007	FTE	
	Adopted	Adopted	Proposed	Change 2007-2006	% Change
<b>General Government</b>					
Assessments	229.00	229.00	225.00	(4.00)	-1.75%
Board of Appeals	4.00	4.00	4.00	-	0.00%
Board of Health Support	-	1.00	-	(1.00)	-100.00%
Boundary Review Board	2.00	2.00	2.00	-	0.00%
Cable Communications	2.00	1.00	1.00	-	0.00%
Council Administration	57.00	60.00	61.00	1.00	1.67%
County Auditor	11.00	11.00	11.00	-	0.00%
County Council	64.00	57.00	57.00	-	0.00%
County Executive	2.00	2.00	2.00	-	0.00%
Executive Services - Administration	18.00	18.50	19.50	1.00	5.41%
Hearing Examiner	5.00	5.00	5.00	-	0.00%
Human Resources Management	67.50	67.50	67.50	-	0.00%
King County Civic Television	7.00	7.00	7.00	-	0.00%
Office of Business Relations and Economic Development	14.00	14.00	14.00	-	0.00%
Office of Management and Budget	41.00	44.00	46.00	2.00	4.55%
Office of the Executive	25.00	25.00	25.00	-	0.00%
Office of Independent Oversight	-	-	4.00	4.00	
Ombudsman/Tax Advisor	9.00	11.00	11.00	-	0.00%
Property Services	28.00	28.00	29.00	1.00	3.57%
Records, Elections and Licensing Services	152.33	167.33	167.33	-	0.00%
<b>Total General Government</b>	<b>737.83</b>	<b>754.33</b>	<b>758.33</b>	<b>4.00</b>	<b>0.53%</b>
<b>Law, Safety and Justice</b>					
Adult and Juvenile Detention	928.17	938.86	964.92	26.06	2.78%
District Court	232.35	231.35	231.75	0.40	0.17%
Drug Enforcement Forfeits	2.00	2.00	2.00	-	0.00%
Facilities Management--CX	33.40	33.40	33.40	-	0.00%
Jail Health Services	153.27	154.62	159.80	5.18	3.35%
Judicial Administration	203.00	214.50	215.50	1.00	0.47%
Office of Emergency Management	5.00	6.00	6.00	-	0.00%
Office of the Public Defender	24.00	20.75	20.75	-	0.00%
Prosecuting Attorney	493.85	511.10	504.60	(6.50)	-1.27%
Sheriff	998.00	1,001.00	1,013.00	12.00	1.20%
Superior Court	383.95	390.45	395.50	5.05	1.29%
<b>Total Law, Safety &amp; Justice</b>	<b>3,456.99</b>	<b>3,504.03</b>	<b>3,547.22</b>	<b>43.19</b>	<b>1.23%</b>
<b>Total Current Expense Fund</b>	<b>4,194.82</b>	<b>4,258.36</b>	<b>4,305.55</b>	<b>47.19</b>	<b>1.11%</b>

Does not include Term Limited Positions, Extra-Help, Nor Overtime Positions

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
Non-Current Expense**

<b>Program Area/Appropriation Unit</b>	<b>2005 Adopted</b>	<b>2006 Adopted</b>	<b>2007 Proposed</b>	<b>FTE Change 2007-2006</b>	<b>% Change 2007-2006</b>
<b>General Government</b>					
Employee Benefits	8.00	8.00	10.00	2.00	25.0%
Facilities Management Internal Service	282.62	291.61	328.01	36.40	12.5%
Finance and Business Operations	211.00	214.80	215.80	1.00	0.5%
Grants	2.00	2.00	2.00	-	0.0%
I-Net Operations	7.00	8.00	10.00	2.00	25.0%
ITS - Printing and Graphic Arts	18.00	16.00	16.00	-	0.0%
ITS--Technology Services	137.00	139.00	151.00	12.00	8.6%
ITS--Telecommunications	8.00	8.00	8.00	-	0.0%
Office of Information Resources Management	7.00	8.00	10.00	2.00	25.0%
Recorder's Operations and Maintenance	6.50	8.50	8.50	-	0.0%
Risk Management	20.50	21.00	21.00	-	0.0%
Safety and Claims Management	27.00	27.00	27.00	-	0.0%
<b>Total General Government Total</b>	<b>734.62</b>	<b>751.91</b>	<b>807.31</b>	<b>55.40</b>	<b>7.4%</b>
<b>Health &amp; Human Services</b>					
Children and Family Set-Aside - Community Services Division	22.00	23.50	25.00	1.50	6.4%
Community and Human Services Administration	12.00	12.00	13.00	1.00	8.3%
Developmental Disabilities	18.75	18.75	18.75	-	0.0%
Dislocated Worker Program Administration	58.00	52.00	35.00	(17.00)	-32.7%
Emergency Medical Services	98.87	107.54	108.12	0.58	0.5%
Federal Housing and Community Development	36.00	33.50	32.75	(0.75)	-2.2%
Grants	6.00	6.00	6.00	-	0.0%
Human Services Levy	0	0	4.00	4.00	
MHCADS - Alcoholism and Substance Abuse	48.30	51.40	37.65	(13.75)	-26.8%
MHCADS - Mental Health	77.25	78.25	81.25	3.00	3.8%
Public Health	1,251.41	1,267.20	1,217.63	(49.57)	-3.9%
Veterans Services	7.00	7.00	7.00	-	0.0%
Veterans and Family Levy	0	0	11.00	11.00	
Youth Employment	55.58	55.58	49.58	(6.00)	-10.8%
<b>Total Health &amp; Human Services Program</b>	<b>1,691.16</b>	<b>1,712.72</b>	<b>1,646.73</b>	<b>(65.99)</b>	<b>-3.9%</b>
<b>Law, Safety &amp; Justice Program</b>					
Automated Fingerprint Identification System	89.00	89.00	91.00	2.00	2.2%
Enhanced-911	10.00	10.00	10.00	-	0.0%
Grants	67.72	65.96	59.46	(6.50)	-9.9%
Radio Communication Services (800 MHz)	14.00	14.00	14.00	-	0.0%
<b>Total Law, Safety &amp; Justice Program</b>	<b>180.72</b>	<b>178.96</b>	<b>174.46</b>	<b>(4.50)</b>	<b>-2.5%</b>
<b>Physical Environment</b>					
Airport	48.00	48.00	45.75	(2.25)	-4.7%
Development and Environmental Services	235.50	234.50	239.50	5.00	2.1%
DOT Director's Office	33.00	33.00	33.00	-	0.0%
Equipment Rental and Revolving	55.00	55.00	56.00	1.00	1.8%
Geographical Information Systems	31.00	31.00	31.00	-	0.0%
Motor Pool Equipment Rental and Revolving	21.00	21.00	21.00	-	0.0%
Natural Resources and Parks Administration	29.00	30.60	29.60	(1.00)	-3.3%
Noxious Weed Control Program	6.00	11.36	11.36	-	0.0%
Parks and Recreation	155.01	149.06	155.98	6.92	4.6%
River Improvement	12.50	11.50	12.00	0.50	4.3%
Roads	584.70	577.21	600.73	23.52	4.1%
Rural Drainage	0	112.90	114.15	1.25	
Solid Waste	404.80	411.80	428.85	17.05	4.1%
Solid Waste Post-Closure Landfill Maintenance	1.00	1.00	1.00	-	0.0%
Transit	3,707.43	3,775.10	3,832.75	57.65	1.5%
Wastewater Treatment	598.70	598.70	598.70	-	0.0%
Water and Land Resources	329.26	208.42	211.92	3.50	1.7%
Youth Sports Facilities Grant	1.00	1.00	1.00	-	0.0%
<b>Total Physical Environment Program</b>	<b>6,252.90</b>	<b>6,311.15</b>	<b>6,424.29</b>	<b>113.14</b>	<b>1.8%</b>
<b>Total Non-Current Expense Funds</b>	<b>8,859.40</b>	<b>8,954.74</b>	<b>9,052.79</b>	<b>98.05</b>	<b>1.1%</b>
<b>TOTAL ALL FUNDS</b>	<b>13,054.22</b>	<b>13,213.10</b>	<b>13,358.34</b>	<b>145.24</b>	<b>1.1%</b>

# Revenue Schedules

**2007 Revenues and Expenditures  
By Fund**

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
CURRENT EXPENSE FUND	615,950,926	625,275,528	(9,324,602)
SALES TAX RESERVE CONTINGENCY FUND	4,873,387	4,873,387	-
CHILDREN AND FAMILY SET-ASIDE FUND	21,418,211	21,275,825	142,386
INMATE WELFARE FUND	994,900	931,134	63,766
ROAD FUND	113,554,013	115,129,483	(1,575,470)
SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	900,805	3,639,118	(2,738,313)
RIVER IMPROVEMENT FUND	4,880,684	5,146,627	(265,943)
VETERANS RELIEF SERVICES FUND	2,609,644	2,709,513	(99,869)
DEVELOPMENTAL DISABILITIES FUND	24,788,380	25,577,358	(788,978)
RECORDER'S OPERATION AND MAINTENANCE FUND	2,147,357	2,606,855	(459,498)
E-911 FUND	15,976,412	19,006,455	(3,030,043)
MENTAL HEALTH FUND	133,321,200	133,014,395	306,805
VETERANS & FAMILY LEVY	7,082,563	12,656,947	(5,574,384)
HUMAN SERVICES LEVY	7,119,695	13,586,438	(6,466,743)
ARTS AND CULTURAL DEVELOPMENT FUND	12,371,407	12,371,407	-
EMERGENCY MEDICAL SERVICE FUND	39,892,270	43,728,768	(3,836,498)
WATER & LAND RES SHARED SVCS FUND	28,779,905	28,904,353	(124,448)
SWM LOCAL DRAINAGE SVCS FUND	23,371,327	24,141,334	(770,007)
AFIS FUND	17,022,831	18,963,191	(1,940,360)
ALCOHOLISM AND SUBSTANCE ABUSE FUND	22,073,464	23,149,813	(1,076,349)
LOCAL HAZARDOUS WASTE FUND	12,523,418	13,397,280	(873,862)
YOUTH SPORTS FACILITIES GRANTS FUND	699,462	595,382	104,080
NOXIOUS WEED FUND	1,522,704	1,308,109	214,595
DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	31,642,268	33,252,216	(1,609,948)
RISK ABATEMENT I FUND	0	501,352	(501,352)
RISK ABATEMENT/2006 FUND	650,000	650,000	-
PARKS 2004 LEVY FUND	22,097,958	23,109,852	(1,011,894)
PUBLIC HEALTH FUND	185,721,776	185,721,776	-
INTER-COUNTY RIVER IMPROVEMENT FUND	52,715	102,795	(50,080)
GRANTS FUND	18,447,189	18,763,445	(316,256)
BYRNE JUSTICE ASST FFY06 GRANT	189,126	189,126	-
WORK TRAINING PROGRAM FUND	6,693,060	6,771,472	(78,412)
DISLOCATED WORKER PROGRAM FUND	5,650,000	5,629,718	20,282
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	18,746,079	18,746,079	-
SOLID WASTE FUND	94,229,863	106,729,731	(12,499,868)
AIRPORT FUND	12,958,235	14,233,031	(1,274,796)
RADIO COMMUNICATIONS OPERATIONS FUND	3,304,735	2,876,366	428,369
I-NET OPERATIONS FUND	3,103,931	3,221,230	(117,299)
WATER QUALITY FUND	270,367,530	244,886,451	25,481,079
PUBLIC TRANSPORTATION FUND	431,954,748	507,726,646	(75,771,898)
TRANSIT REVENUE VEHICLE REPLACEMENT FUND	53,483,980	6,456,867	47,027,113
SAFETY AND WORKERS COMPENSATION FUND	39,953,039	34,456,194	5,496,845
WATER POLLUTION CONTROL EQUIPMENT FUND	2,162,704	2,245,948	(83,244)
FINANCIAL SERVICES FUND	29,940,112	31,128,169	(1,188,057)
DES IT EQUIPMENT REPLACEMENT FUND	736,733	783,268	(46,535)
INFORMATION RESOURCE MANAGEMENT FUND	1,831,089	2,159,016	(327,927)
GEOGRAPHIC INFORMATION SYSTEMS	4,302,768	4,248,697	54,071
EMPLOYEE BENEFITS FUND	184,020,689	182,501,107	1,519,582
FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	42,747,250	42,647,564	99,686
INSURANCE FUND	26,714,526	28,342,287	(1,627,761)
INFORMATION AND TELECOMMUNICATION - DATA PROCESSING FUND	28,701,572	30,349,111	(1,647,539)
INFORMATION AND TELECOMMUNICATION - TELECOMMUNICATION FUND	2,966,428	2,420,731	545,697
EQUIPMENT RENTAL AND REVOLVING FUND	8,837,318	11,058,201	(2,220,883)
MOTOR POOL EQUIPMENT RENTAL FUND	9,601,192	10,858,073	(1,256,881)
PRINTING AND GRAPHIC ARTS SERVICES FUND	1,828,133	1,738,995	89,138
LIMITED G.O. BOND REDEMPTION FUND	146,381,839	154,057,890	(7,676,051)
UNLIMITED G.O. BOND REDEMPTION FUND	44,285,590	47,757,112	(3,471,522)
STADIUM G.O. BOND REDEMPTION FUND	2,310,000	2,215,200	94,800
CAPITAL IMPROVEMENT PROGRAM FUND	1,159,068,418	1,159,068,418	-
<b>Total All Funds</b>	<b>4,009,557,558</b>	<b>4,079,592,834</b>	<b>(70,035,276)</b>

## Current Expense Revenue Summary

	2005 Adopted	2006 Adopted	2007 Proposed	\$ Change	
				2007-2006	% Change
Taxes	328,442,601	363,316,557	378,271,605	14,955,048	4.1%
Licenses & Permits	7,380,384	7,545,549	6,707,349	(838,200)	-11.1%
Federal Grants-Direct	1,893,308	1,246,695	661,587	(585,108)	-46.9%
Federal Shared Revenues	60,000	60,000	65,000	5,000	8.3%
Federal Grants-Indirect	7,951,779	8,129,559	8,128,755	(804)	0.0%
State Grants	2,494,140	2,629,230	1,976,093	(653,137)	-24.8%
State Entitlements	6,559,055	6,993,579	6,979,749	(13,830)	-0.2%
Intergovernmental Payment	53,164,198	55,723,169	62,689,896	6,966,727	12.5%
Charges For Services	89,803,336	96,915,226	102,446,848	5,531,622	5.7%
Fines & Forfeits	8,230,176	7,255,092	7,250,736	(4,356)	-0.1%
Miscellaneous Revenue	13,879,035	33,443,713	40,680,450	7,236,737	21.6%
Other Financing Sources	9,415,887	90,807	92,858	2,051	2.3%
<b>TOTAL REVENUES</b>	<b>529,273,899</b>	<b>583,349,176</b>	<b>615,950,926</b>	<b>32,601,750</b>	<b>5.6%</b>

**[Link to 2007 Revenue Table by Fund and Account](#)**

