

Appendices

King County at a Glance

Population Statistics :

Population Statistics As of April 1, 2008			
	King County Cities	Unincorporated King County	King County Population
1990	993,495	513,824	1,507,319
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
2000	1,384,270	352,764	1,737,034
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
2007	1,493,045	368,255	1,861,300
2008	1,543,050	341,150	1,884,200

Land Area and Population Density, 2007:

2,134 square miles total land area
 1,734 square miles unincorporated area
 197
 400 square miles in 39 cities
 3,858

Population density per square mile: 883
 Unincorporated population density per square mile:
 Incorporated population density per square mile

Twelve Largest Employers	2006
The Boeing Co.	City of Seattle
University of Washington	Swedish Health Services
Metro-King County government	Providence Health System
U S Postal Service	Starbucks Corporation
Microsoft Corp.	Seattle School District #1
Group Health Cooperative	Washington Mutual, Inc.

Average Annual Employment and Annual Wages of Covered Employees, 2007

	Total Employees	Percent of Employees	Annual Wages Paid (\$ in 000's)	Percent of Wages	Average (Rounded)
Prof & Admin Services (1)	187,034	15.9%	\$12,378,700	18.8%	\$66,200
Health, Educ and Other Services (2)	186,779	15.9%	\$7,357,984	11.2%	\$39,400
Government	153,174	13.1%	\$7,987,478	12.1%	\$52,100
Retail trade	112,056	9.5%	\$3,859,149	5.9%	\$34,400
Manufacturing	111,901	9.5%	\$7,800,864	11.8%	\$69,700
Accommodation and food services (Hotels...)	88,956	7.6%	\$1,700,119	2.6%	\$19,100
Finance and insurance	75,946	6.5%	\$5,541,776	8.4%	\$73,000
Information	75,393	6.4%	\$8,610,337	13.1%	\$114,200
Construction	71,388	6.1%	\$3,868,839	5.9%	\$54,200
Wholesale trade	61,583	5.2%	\$4,286,059	6.5%	\$69,600
Transportation and warehousing	45,200	3.9%	\$2,279,232	3.5%	\$50,400
Other	4,032	0.3%	\$296,941	0.5%	\$73,600
TOTAL	1,173,442	100%	\$65,967,478	100%	\$56,200

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
Mean	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
Mean	39.3	42.7	44.9	49.0	55.3	60.3	64.6	64.6	60.0	52.3	44.7	40.5
Max	44.3	48.8	52.0	57.2	64.4	69.5	75.0	74.6	69.1	59.4	50.2	45.3
Min	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: 1,440,230 in 2006

Licensed Vehicles: 1,672,869 in 2006

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*
1980	1,269,749	1,122,011	55,950	12,437	62,459	16,892	26,631
1990	1,507,319	1,278,532	76,289	17,305	118,784	16,409	44,337
2000	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	Total	1,737,034

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.

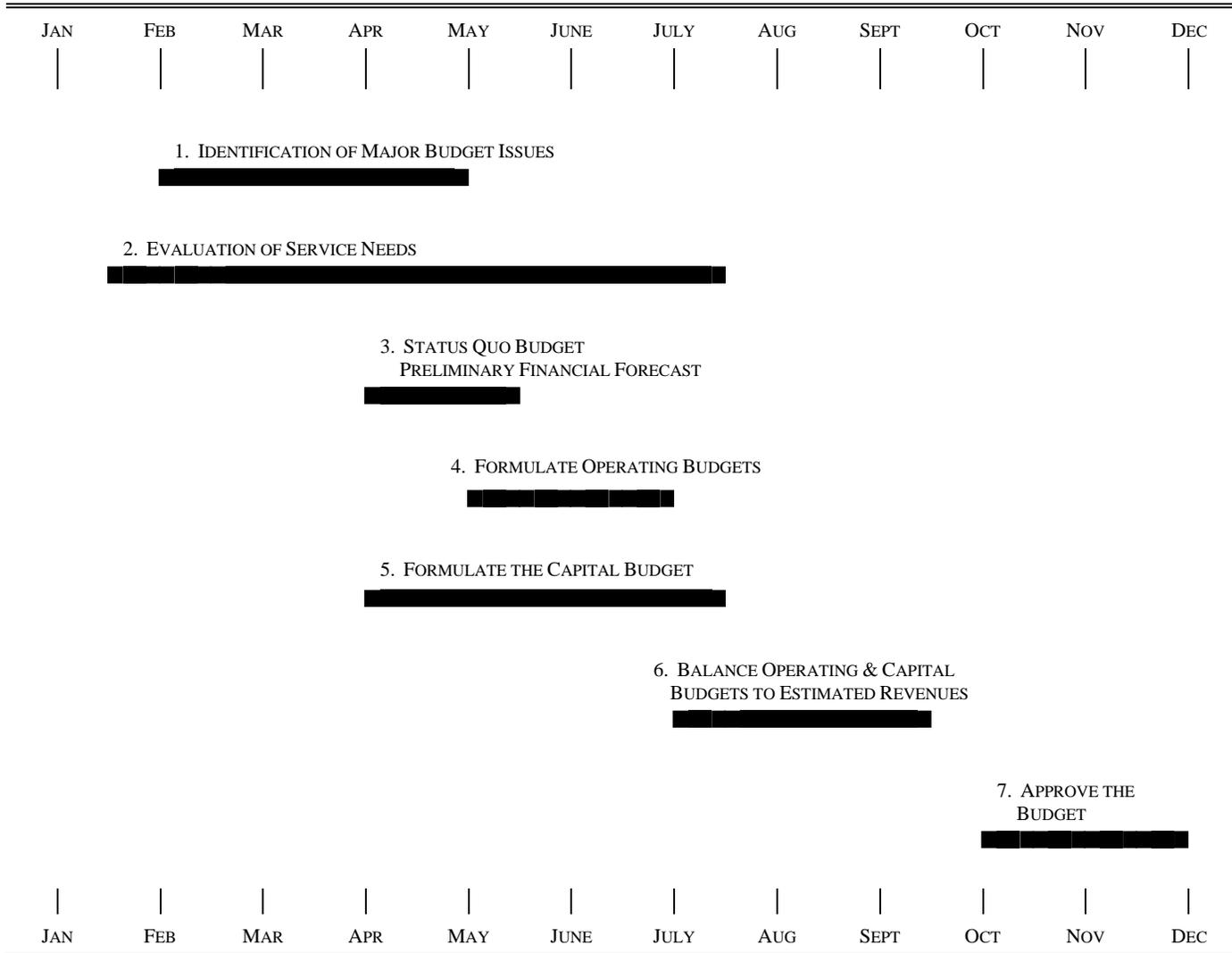
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THE KING COUNTY BUDGET PROCESS

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 2009 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 six-year funding plans for 2009-2014. Criteria were adopted by the County Executive and cabinet to target new CIP projects of the highest priority for funding in 2009.

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 2009 budgets for this fund group. They are the county road, surface water, public health pooling, and the human

services funds. During 2009 the county will have 37 special revenue funds. Thirty-three of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
Chicago Climate Exchange	X		
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.
Mental Illness and Drug Dependency	X		
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		
King County Flood Control Zone District	X		
Open Space Trails and Zoo Levy	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		
Tiger Mountain Community Fund Reserve Account	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, landfill post-closure maintenance fund, landfill reserve fund, and solid waste construction fund; (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 2009 Appropriations by Program Category All Resources

Program Category	2007 Adopted	2008 Adopted	2009 Proposed	2009 - 2008	
				\$ Change	% Change
General Government	503,855,916	544,057,634	555,707,200	11,649,566	2.1%
Physical Environment*	953,079,285	1,656,973,603	1,713,868,258	56,894,655	3.4%
Health and Human Services	497,249,972	560,410,330	624,530,741	64,120,411	11.4%
Law, Safety and Justice	483,067,595	510,420,616	510,155,745	(264,871)	-0.1%
Total Operating	2,437,252,768	3,271,862,183	3,404,261,944	132,399,761	4.0%
Debt Service	353,087,586	368,259,121	374,975,600	6,716,479	1.8%
Capital Improvement*	1,066,805,896	1,096,276,673	1,114,316,628	18,039,955	1.6%
TOTAL	3,857,146,251	4,736,397,978	4,893,554,173	157,156,195	3.3%
Non-Categorized					
CF Fund Transfers	72,236,438	69,850,263	58,953,287		
Sales Tax Contingency	4,873,387	5,599,243	-		
Children and Family Services Double Count	7,764,298	8,012,239	-		
Other Fund Transfers	40,799,968	38,074,769	51,646,744		
Risk Abatement	1,151,352	1,302,417	750,000		
Transit CIP Transfer to Operating*	66,535,850	61,076,000	61,076,000		
Total Non-Categorized	193,361,293	183,914,931	172,426,031		
Grand Total	\$ 4,050,507,543	\$ 4,920,312,908	\$ 5,065,980,204		

*Includes 2008/2009 Biennial Budget for Transit and Transit CIP, and incremental changes for 2009.

Summary Comparison of 2009 Appropriations by Program Category for the General Fund

Program Category	2007 Adopted	2008 Adopted	2009 Proposed	2009 - 2008	
				\$ Change	% Change
General Government	102,410,934	109,289,835	106,120,629	(3,169,206)	(2.9%)
Parks/DDES	6,972,363	6,312,729	4,602,318	(1,710,411)	(27.1%)
Health and Human Services	45,510,313	48,874,506	40,218,741	(8,655,765)	(17.7%)
Law, Safety and Justice	441,059,858	470,614,825	467,271,625	(3,343,200)	(0.7%)
GF Transfers to CIP	15,895,540	12,068,669	12,902,695	834,026	6.9%
Other Agencies	10,202,407	11,589,146	12,088,180	499,034	4.3%
Total General Fund*	622,051,415	658,749,710	643,204,188	(15,545,522)	(2.4%)
Subfunds to the General Fund					
Sales Tax Reserve Contingency	4,873,387	5,599,243	-	(5,599,243)	(100.0%)
Children and Families Set-Aside	21,825,288	21,913,265	-	(21,913,265)	(100.0%)
Inmate Welfare	931,134	932,450	930,559	(1,891)	(0.2%)
Total General Fund	\$ 649,681,224	\$ 687,194,668	\$ 644,134,747	\$ (43,059,921)	(6.3%)

In 2009, Sales Tax Reserve and Children and Families Set-Aside were established under new funds.

The General Fund chart and the General Fund Financial Plan are reconciled by adding back the underexpenditure of \$2,798,814 and 2008 proposed supplemental activity that has 2009 impacts of \$2,452,005 for a total of \$643,787,938 or \$644M for pie chart.

2007 Expenditures and Encumbrances by Fund
(In Thousands)

Fund	Fundname Appropriation Unit	2007 Actual Expenditures & Encumbrances
0010	Current Expense	
0010	County Council	5,289
0020	Council Administration	9,290
0030	Hearing Examiner	435
0040	Council Auditor	1,590
0050	Ombudsman/Tax Advisor	1,054
0060	King County Civic Television	686
0070	Board of Appeals and Equalization	640
0085	Office of Law Enforcement Oversight	2
0086	Charter Review Commission	317
0087	Office of Economic & Financial Analysis	51
0110	County Executive	293
0120	Office of the Executive	3,534
0140	Office of Management and Budget	6,569
0150	Finance - CX	3,137
0180	Business Relations and Economic Development	2,489
0200	Sheriff	123,880
0205	Sheriff--Drug Enforcement Forfeits	571
0401	Office of Emergency Management	1,519
0417	Executive Services Administration	2,434
0420	Human Resources Management	9,635
0437	Cable Communications	257
0440	Property Services	2,937
0450	Facilities Management	2,454
0470	Records, Elections & Licensing Services	28,487
0500	Prosecuting Attorney	54,256
0501	Prosecuting Attorney Antiprofitteering	100
0510	Superior Court	42,775
0530	District Court	24,066
0540	Judicial Administration	18,973
0610	State Auditor	645
0630	Boundary Review Board	290
0650	Memberships & Dues	534
0654	Salary and Wage Contingency	0
0655	Executive Contingency	0
0656	Internal Support	8,847
0670	Assessments	19,766
0694	Human Service Transfers	23,128
0695	General Government Transfers	4,024
0696	Public Health & EMS Transfers	25,666
0697	Physical Environment Transfers	6,882
0699	CIP Transfers	17,697
0820	Jail Health Services	24,016
0910	Adult & Juvenile Detention	114,834

0950	Office of the Public Defender		<hr/>	594,049
0015	Children & Family Set-Aside			
0680	Children/Family Services Transfers		<hr/>	30,122
				30,122
0016	Inmate Welfare			
0914	Inmate Welfare		<hr/>	658
				658
1030	Road			
0726	Stormwater Decant			482
0730	Roads			79,147
0734	Roads Construction Transfers		<hr/>	39,200
				118,347
1040	Solid Waste Post-Closure Landfill Maintenance			
0715	Solid Waste Post-Closure Landfill Maintenance		<hr/>	2,633
				2,633
1050	River Improvement			
0740	River Improvement		<hr/>	5,902
				5,902
1060	Veterans Relief Services			
0480	Veterans Services		<hr/>	2,546
				2,546
1070	Developmental Disabilities			
0920	Developmental Disabilities			23,278
0935	Community & Human Services, Admin.		<hr/>	2,200
				25,478
1090	Recorder's O & M			
0471	Recorder's O&M		<hr/>	2,046
				2,046
1110	E-911			
0431	Enhanced-911		<hr/>	17,489
				17,489
1120	Mental Health			
0924	MHCADS/Mental Health		<hr/>	119,639
				119,639
1141	Veterans and Family Levy			
0117	Veterans and Family Levy		<hr/>	762
				762
1142	Human Services Levy			
0118	Human Services Levy		<hr/>	2,640
				2,640
1170	Arts and Cultural Development			

0301	Cultural Development	14,717
		<hr/> 14,717
1190	Emergency Medical Services	
0830	Emergency Medical Services (EMS)	43,615
		<hr/> 43,615
1210	Surface Water Management	
0741	Water & Land Resources Shared Services	29,116
0845	Surface Water Management Local Drainage Services	23,547
		<hr/> 52,663
1220	AFIS	
0208	Automated Fingerprint Identification System	14,917
		<hr/> 14,917
1260	Alcoholism & Substance Abuse	
0960	MHCADS/Alcoholism & Substance Abuse	24,318
		<hr/> 24,318
1280	Local Hazardous Waste	
0860	Local Hazardous Waste	12,406
		<hr/> 12,406
1290	Youth Sports Facilities Grants	
0355	Youth Sports Facilities Grant	1,600
		<hr/> 1,600
1311	Noxious Weed Control Program	
0384	Noxious Weed Control Program	1,292
		<hr/> 1,292
1340	Development & Environmental Services	
0325	Development & Environmental Svcs. (DDES)	31,590
		<hr/> 31,590
1451	Parks 2004 Levy	
1451	Parks & Recreation	22,437
		<hr/> 22,437
1391/6	Risk Abatement	
0091	OMB/Duncan Roberts Lawsuit Administration	46
0904	OMB/2006 Fund	169
		<hr/> 215
1800	Public Health	
0800	Public Health	174,367
0810	Medical Examiner	3,957
		<hr/> 178,324
1820	Inter-County River Improvements	
0760	Inter-County River Improvement	128
		<hr/> 128
2240	Work Training Program	

0936	Youth Employment	5,185
		<u>5,185</u>
2241	Dislocated Worker Program	
0940	Dislocated Worker Program Administration	3,662
		<u>3,662</u>
4040	Solid Waste	
0381	Natural Resources Administration	4,363
0720	Solid Waste	102,394
		<u>106,757</u>
4290	Airport	
0710	Airport	12,353
0716	Airport Construction Transfers	1,400
		<u>13,753</u>
4501	Radio Communications Operations	
0213	Radio Communication Services (800 MHz)	2,698
		<u>2,698</u>
4531	I-NET Operating	
0490	I-NET Operations	2,843
		<u>2,843</u>
4610	Water Quality	
4000m	Waste Water Treatment	95,574
4999m	Waste Water Treatment Debt Service	142,824
		<u>238,398</u>
4640	Public Transportation	
5000m	Transit	499,457
5010m	DOT Director's Office	5,622
5002m	Transit Revenue Vehicle Replacement	6,457
		<u>511,536</u>
5420	Safety & Workers Compensation	
0666	Safety & Claims Management	25,298
		<u>25,298</u>
5441	Water Pollution Control Equipment	
0137	Wastewater Equipment Rental & Revolving	1,850
		<u>1,850</u>
5450	Financial Services	
0130	Finance--Internal Service Fund	31,116
		<u>31,116</u>
5461	DES Equipment Replacement	
0023	DES Equipment Replacement	394
		<u>394</u>
5481	Geographic Information Systems	
3180m	Geographic Information Systems (GIS)	4,058
		<u>4,058</u>

5500	Employee Benefits	
0429	Employee Benefits	173,179
		<hr/> 173,179
5511	Facilities Management	
0601	Facilities Management Internal Service Fund	41,389
		<hr/> 41,389
5520	Insurance	
0154	Risk Management	24,196
		<hr/> 24,196
5531	Information & Telecommunication - Data Processing	
0432	ITS--Technology Services	29,814
		<hr/> 29,814
5532	Information & Telecommunication - Telecommunication	
0433	ITS--Telecommunications	2,246
		<hr/> 2,246
5534	Office of Information Resource Management	
0554	Office of Information Resource Management	1,645
		<hr/> 1,645
5570	Equipment Rental & Replacement	
0750	Equipment Repair & Replacement (ER&R)	9,689
		<hr/> 9,689
5580	Motor Pool	
0780	Motor Pool	10,406
		<hr/> 10,406
5600	Printing and Graphic Arts Services	
0415	ITS-Printing & Graphic Arts	3,850
		<hr/> 3,850
8400	Limited GO Bond Redemption	
0465	Limited G. O. Bond Redemption	140,496
		<hr/> 140,496
8500	Unlimited GO Bond Redemption	
0466	Unlimited G. O. Bond Redemption	47,757
		<hr/> 47,757
8510	Stadium GO Bond Redemption	
0467	Stadium G. O. Bond Redemption	2,215
		<hr/> 2,215
		<hr/> <hr/> 2,215

Grand Total: 2,755,204

Does not include Capital Improvement Program
Source: 2007 Comprehensive Annual Financial Report (CAFR)

Expenditure Schedules

**Expenditures by Program Area, Appropriation Unit
General Fund(GF)**

Program Area/Appropriations	2007 Adopted	2008 Adopted	2009 Proposed	Amount of Change	Percent Change
General Government					
Assessments	19,728,851	20,612,608	19,647,800	(964,808)	-4.7%
Board of Appeals	641,623	678,939	682,842	3,903	0.6%
Boundary Review Board	299,928	321,950	334,570	12,620	3.9%
Cable Communications	205,032	212,910	359,628	146,718	68.9%
Charter Review Commission	483,006	383,928	-	(383,928)	-100.0%
Council Administration	8,807,522	9,453,814	9,707,353	253,539	2.7%
County Auditor	1,516,655	1,648,287	1,757,288	109,001	6.6%
County Council	5,660,302	5,840,936	5,869,360	28,424	0.5%
County Executive	296,301	312,246	312,942	696	0.2%
Elections	0	19,586,056	18,124,364	(1,461,692)	-7.5%
Executive Services - Administration	2,593,086	2,769,177	2,373,281	(395,896)	-14.3%
Finance - GF	3,136,518	3,275,075	3,113,796	(161,279)	-4.9%
General Government GF Transfers	3,858,222	2,047,135	1,139,533	(907,602)	-44.3%
Grants GF Transfers	0	547,224	90,000	(457,224)	-83.6%
Hearing Examiner	720,648	759,730	779,417	19,687	2.6%
Human Resources Management	9,469,939	9,676,553	9,264,178	(412,375)	-4.3%
King County Civic Television	675,395	707,101	726,758	19,657	2.8%
Office of Economic and Financial Analysis	200,000	205,983	210,010	4,027	2.0%
Office of Law Enforcement Oversight	404,172	424,860	424,656	(204)	0.0%
Office of Management and Budget	6,536,759	6,776,193	4,484,396	(2,291,797)	-33.8%
Office of Strategic Planning and Performance Measurement	2,246,932	2,434,962	3,807,356	1,372,394	56.4%
Office of the Executive	3,624,024	3,888,122	3,727,306	(160,816)	-4.1%
Ombudsman/Tax Advisor	1,112,900	1,332,238	1,376,364	44,126	3.3%
Real Estate Services	3,145,059	3,409,506	3,579,797	170,291	5.0%
Records and Licensing Services	26,360,599	12,527,230	13,630,388	1,103,158	8.8%
State Auditor	687,461	687,302	687,246	(56)	0.0%
Total General Government	102,410,934	110,520,065	106,210,629	(4,309,436)	-3.9%
Physical Environment					
GF Transfers to Parks and DDES	6,972,363	6,312,729	4,602,318	(1,710,411)	-27.1%
Total Physical Environment	6,972,363	6,312,729	4,602,318	(1,710,411)	-27.1%
Health And Human Services					
Human Services GF Transfers	22,054,912	20,695,327	12,977,559	(7,717,768)	-37.3%
Public Health and Emergency Medical Services GF Transfers	23,455,401	28,179,179	27,241,182	(937,997)	-3.3%
Total Health & Human Services	45,510,313	48,874,506	40,218,741	(8,655,765)	-17.7%
Law, Safety And Justice					
Adult and Juvenile Detention	112,245,453	119,614,672	123,400,898	3,786,226	3.2%
District Court	23,994,290	26,148,114	25,875,070	(273,044)	-1.0%
Drug Enforcement Forfeits	650,729	660,514	675,217	14,703	2.2%
Jail Efficiencies	0	0	319,032	319,032	N/A
Jail Health Services	25,276,404	26,722,724	27,985,655	1,262,931	4.7%
Judicial Administration	18,464,861	19,654,117	19,118,862	(535,255)	-2.7%
Office of Emergency Management	1,566,511	1,526,410	1,410,912	(115,498)	-7.6%
Office of the Public Defender	37,119,417	39,770,059	34,836,463	(4,933,596)	-12.4%
Prosecuting Attorney	53,994,047	57,375,940	55,910,196	(1,465,744)	-2.6%
Prosecuting Attorney Antiprofitteering	119,897	119,897	119,897	-	0.0%
Security Screeners	2,306,432	2,526,627	2,657,278	130,651	5.2%
Sheriff	123,027,380	131,697,869	132,794,379	1,096,510	0.8%
Superior Court	42,294,437	44,797,882	42,167,766	(2,630,116)	-5.9%
Law, Safety And Justice Total	441,059,858	470,614,825	467,271,625	(3,343,200)	-0.7%
Other Agencies					
CIP GF Transfers	15,895,540	12,068,669	12,902,695	834,026	6.9%
Executive Contingency	1,000,000	1,000,000	1,000,000	-	0.0%
Internal Support	7,621,199	7,777,622	9,392,051	1,614,429	20.8%
Memberships and Dues	538,208	538,294	563,129	24,835	4.6%
Salary and Wage Contingency	1,043,000	1,043,000	1,043,000	-	0.0%
Total Other Agencies	26,097,947	22,427,585	24,900,875	2,473,290	11.0%
Total General Fund	622,051,415	658,749,710	643,204,188	(15,545,522)	-2.4%

**Expenditures by Program Area, Appropriation Unit
Non General Funds**

Program Area Appropriation	2007 Adopted	2008 Adopted	2009 Proposed	Amount of Change	Percent Change
General Government					
Citizen Councilor Rev Fund	-	130,000	114,322	(15,678)	-12.1%
DES IT Equipment Replacement	783,268	253,780	573,306	319,526	125.9%
Employee Benefits	182,497,904	197,647,837	214,007,983	16,360,146	8.3%
Facilities Management Internal Service	42,713,496	47,887,460	47,800,205	(87,255)	-0.2%
Finance and Business Operations	31,087,931	31,558,710	31,226,287	(332,423)	-1.1%
I-Net Operations	3,218,938	2,887,194	2,959,325	72,131	2.5%
Office of Information Resource Management	2,155,797	7,013,016	7,025,706	12,690	0.2%
Printing and Graphic Arts	1,736,409	105,000	105,000	-	0.0%
Radio Communication Services (800 MHz)	2,873,814	2,911,001	3,004,494	93,493	3.2%
Recorder's Operations and Maintenance	2,605,220	3,188,600	3,350,728	162,128	5.1%
Risk Management	28,338,068	26,484,928	26,406,102	(78,826)	-0.3%
Safety and Claims Management	34,450,878	36,842,405	34,505,993	(2,336,412)	-6.3%
Sales Tax Reserve Contingency	4,873,387	5,599,243	-	(5,599,243)	-100.0%
Technology Services	30,313,597	29,382,321	29,577,049	194,728	0.7%
Telecommunications	2,418,929	2,433,768	2,307,937	(125,831)	-5.2%
Total General Government	370,067,636	394,325,263	402,964,437	8,639,174	2.2%
Health and Human Services					
Children and Family Services	21,825,288	21,913,265	15,555,187	(6,358,078)	-29.0%
Community and Human Services Administration	2,195,699	2,539,390	2,281,605	(257,785)	-10.2%
Developmental Disabilities	23,374,689	26,185,078	27,137,991	952,913	3.6%
Dislocated Worker Program Administration	5,623,645	4,088,673	3,037,287	(1,051,386)	-25.7%
Emergency Medical Services	43,704,092	62,374,958	68,473,973	6,099,015	9.8%
Federal Housing and Community Development	18,740,186	18,482,000	19,220,330	738,330	4.0%
Human Services Levy	13,585,550	8,186,768	10,152,321	1,965,553	24.0%
Local Hazardous Waste	12,914,505	14,074,294	13,917,630	(156,664)	-1.1%
Medical Examiner	3,958,420	4,517,341	4,489,961	(27,380)	-0.6%
Mental Illness and Drug Dependency	-	22,211,605	56,796,702	34,585,097	155.7%
MHCADS - Alcoholism and Substance Abuse	23,142,626	24,814,628	32,003,807	7,189,179	29.0%
MHCADS - Mental Health	132,997,594	153,295,705	164,070,369	10,774,664	7.0%
Public Health	180,792,290	188,265,459	187,710,631	(554,828)	-0.3%
Veterans and Family Levy	12,655,111	8,356,441	9,238,498	882,057	10.6%
Veterans Services	2,708,363	2,598,649	2,577,088	(21,561)	-0.8%
Youth Employment	6,763,670	6,520,040	6,442,744	(77,296)	-1.2%
Total Health and Human Services	504,981,728	568,424,294	623,106,124	54,681,830	9.6%
Law, Safety & Justice					
Automated Fingerprint Identification System	18,947,508	14,426,961	16,954,142	2,527,181	17.5%
Enhanced-911	19,004,323	21,532,957	21,994,925	461,968	2.1%
Inmate Welfare - Adult	924,234	925,550	923,659	(1,891)	-0.2%
Inmate Welfare - Juvenile	6,900	6,900	6,900	-	0.0%
Judicial Administration MIDD	-	-	141,970	141,970	N/A
Prosecuting Attorney MIDD	-	-	40,292	40,292	N/A
Sheriff MIDD	-	-	227,388	227,388	N/A
Superior Court MIDD	-	-	894,967	894,967	N/A
Total Law, Safety and Justice	38,882,965	36,892,368	41,184,243	4,291,875	11.6%
Physical Environment					
Airport	12,824,604	13,651,350	14,231,219	579,869	4.2%
Development and Environmental Services	33,235,509	32,463,757	33,167,262	703,505	2.2%
Tiger Mountain Community Fund Reserve Account	-	1,200,000	20,000	(1,180,000)	-98.3%
DOT Director's Office*	5,888,702	11,958,074	12,333,694	375,620	3.1%
Equipment Rental and Revolving	11,048,333	12,868,820	13,759,348	890,528	6.9%
Expansion Levy	-	16,054,433	18,991,027	2,936,594	18.3%
Geographical Information Systems	4,241,888	4,400,197	4,432,775	32,578	0.7%
Inter-County River Improvement	102,795	67,000	67,000	-	0.0%
King County Flood Control Contract	-	5,715,955	6,019,977	304,022	5.3%
Marine Division	-	1,451,779	5,717,406	4,265,627	293.8%
Motor Pool Equipment Rental and Revolving	10,854,791	12,055,950	13,297,564	1,241,614	10.3%
Natural Resources and Parks Administration	5,346,810	5,237,117	5,263,257	26,140	0.5%
Noxious Weed Control Program	1,306,620	1,572,316	1,584,342	12,026	0.8%
Parks and Recreation	23,084,309	27,446,665	27,336,596	(110,069)	-0.4%
River Improvement	5,143,918	566,636	45,000	(521,636)	-92.1%
Road Improvement Guaranty	-	1,300,000	-	(1,300,000)	-100.0%
Roads	75,053,797	79,733,519	82,047,803	2,314,284	2.9%
Rural Drainage	24,117,101	22,769,924	22,368,948	(400,976)	-1.8%
Solid Waste	101,237,406	102,969,785	103,959,377	989,592	1.0%
Solid Waste Post-Closure Landfill Maintenance	3,639,005	3,477,848	3,051,399	(426,449)	-12.3%
Stormwater Decant Program	531,218	443,675	917,830	474,155	106.9%
Transit*	501,510,197	1,128,826,866	1,167,964,063	39,137,197	3.5%
Transit Revenue Vehicle Replacement*	6,456,867	39,475,479	39,475,479	-	0.0%
Wastewater Equipment Rental and Revolving	2,245,948	2,220,956	5,505,646	3,284,690	147.9%

**Expenditures by Program Area, Appropriation Unit
Non General Funds**

Program Area Appropriation	2007 Adopted	2008 Adopted	2009 Proposed	Amount of Change	Percent Change
Wastewater Treatment	95,690,309	100,391,566	104,189,969	3,798,403	3.8%
Water and Land Resources	28,923,992	28,996,924	27,251,609	(1,745,315)	-6.0%
Youth Sports Facilities Grant	595,166	957,012	869,668	(87,344)	-9.1%
Total Physical Environment	953,079,285	1,658,273,603	1,713,868,258	55,594,655	3.4%
Other Agencies					
Airport Construction Transfer	1,400,000	2,100,000	8,000,000	5,900,000	281.0%
Byrne Justice Assistance FFY 06 Grant	189,126	-	-	-	N/A
Byrne Justice Assistance FFY 07 Grant	-	358,535	-	(358,535)	-100.0%
Byrne Justice Assistance FFY 08 Grant	-	-	118,017	118,017	N/A
Cultural Development Authority	14,121,407	14,980,649	16,414,917	1,434,268	9.6%
Grants	18,753,329	24,619,506	22,235,047	(2,384,459)	-9.7%
OMB/2006 Fund	650,000	1,000,000	500,000	(500,000)	-50.0%
OMB/Duncan/Roberts Lawsuit Administration	501,352	302,417	250,000	(52,417)	-17.3%
Roads Construction Transfer	39,399,968	34,674,769	43,646,744	8,971,975	25.9%
Total Other Agencies	75,015,182	78,035,876	91,164,725	13,128,849	16.8%
Debt Service					
Limited G.O. Bond Redemption	154,057,890	153,114,443	156,581,076	3,466,633	2.3%
Stadium G.O. Bond Redemption	2,215,200	2,212,788	2,208,038	(4,750)	-0.2%
Unlimited G.O. Bond Redemption	47,757,112	39,839,234	38,284,256	(1,554,978)	-3.9%
Wastewater Treatment Debt Service	149,057,384	173,092,656	177,902,230	4,809,574	2.8%
Total Debt Service	353,087,586	368,259,121	374,975,600	6,716,479	1.8%
Capital Improvement Program					
Capital Improvement Program	287,307,286	163,507,361	241,625,057	78,117,696	47.8%
CIP Transfers to Operating*	66,535,850	61,076,000	61,076,000	-	0.0%
Major Maintenance Capital Improvement Program	11,270,817	11,122,430	13,036,281	1,913,851	17.2%
Public Transportation Capital Improvement Program*	-	542,179,901	542,068,384	(111,517)	0.0%
Roads Capital Improvement Program	60,596,000	52,068,157	58,847,000	6,778,843	13.0%
Solid Waste Capital Improvement Program	23,792,288	79,018,708	75,224,819	(3,793,889)	-4.8%
Surface Water Capital Improvement Program	14,763,314	15,406,212	15,913,468	507,256	3.3%
Wastewater Treatment Capital Improvement Program	669,076,191	232,973,904	167,601,619	(65,372,285)	-28.1%
Total Capital Improvement	1,133,341,746	1,157,352,673	1,175,392,628	18,039,955	1.6%
Total Non-General Funds	3,428,456,128	4,261,563,198	4,422,656,015	161,092,817	3.8%
TOTAL ALL FUNDS	4,050,507,543	4,920,312,908	5,065,860,203	145,547,295	3.0%

* 2008/2009 Biennial Budget listed in 2008 with incremental adjustments for the mid-biennium supplemental listed in 2009 column. This amounts are for comparison between the years.

2009 Proposed Budgets by Size of Appropriation Unit

Appropriation	2009 Expenditures	2009 Revenues	2009 FTEs	Percent of Category Budget
Operating Budgets				
Transit	1,167,964,063	1,062,041,969	4,137.97	33.2%
Employee Benefits	214,007,983	207,865,328	12.00	6.1%
Public Health	187,710,631	183,593,466	1,245.53	5.3%
MHCADS - Mental Health	164,070,369	164,645,067	95.25	4.7%
Sheriff	132,794,379	65,715,758	1,078.00	3.8%
Adult and Juvenile Detention	123,400,898	35,522,591	1,009.43	3.5%
Wastewater Treatment	104,189,969	321,723,354	598.70	3.0%
Solid Waste	103,959,377	99,293,116	419.91	3.0%
Roads	82,047,803	127,397,065	609.40	2.3%
Emergency Medical Services	68,473,973	68,252,306	121.37	2.0%
Mental Illness and Drug Dependency	56,796,702	48,599,000	10.75	1.6%
Prosecuting Attorney	55,910,196	17,820,881	486.40	1.6%
Facilities Management Internal Service	47,800,205	48,458,314	344.51	1.4%
Roads Construction Transfer	43,646,744	-	-	1.2%
Superior Court	42,167,766	4,289,714	381.05	1.2%
Transit Revenue Vehicle Replacement	39,475,479	122,397,858	-	1.1%
Office of the Public Defender	34,836,463	2,024,445	19.75	1.0%
Safety and Claims Management	34,505,993	42,323,966	29.00	1.0%
Development and Environmental Services	33,167,262	26,639,790	225.00	0.9%
MHCADS - Alcoholism and Substance Abuse	32,003,807	31,213,171	41.80	0.9%
Finance and Business Operations	31,226,287	31,591,765	206.05	0.9%
Technology Services	29,577,049	28,508,495	127.00	0.8%
Jail Health Services	27,985,655	637,988	178.55	0.8%
Parks and Recreation	27,336,596	27,750,956	175.99	0.8%
Water and Land Resources	27,251,609	27,862,084	189.34	0.8%
Public Health and Emergency Medical Services GF Transfers	27,028,580	-	-	0.8%
Developmental Disabilities	27,137,991	26,967,113	16.75	0.8%
Risk Management	26,406,102	25,242,376	22.00	0.8%
District Court	25,875,070	15,424,351	252.75	0.7%
Rural Drainage	22,368,948	22,456,249	104.40	0.6%
Grants	22,235,047	22,235,047	71.76	0.6%
Enhanced-911	21,994,925	17,017,077	11.00	0.6%
Assessments	19,647,800	13,000	224.00	0.6%
Federal Housing and Community Development	19,220,330	19,220,330	36.50	0.6%
Judicial Administration	19,118,862	12,649,418	227.50	0.5%
Expansion Levy	18,991,027	18,242,180	-	0.5%
Elections	18,124,364	10,846,083	62.00	0.5%
Automated Fingerprint Identification System	16,954,142	17,320,714	95.00	0.5%
Cultural Development Authority	16,414,917	16,414,917	-	0.5%
Airport	14,231,219	17,608,968	47.00	0.4%
Local Hazardous Waste	13,917,630	12,948,851	-	0.4%
Equipment Rental and Revolving	13,759,348	11,284,697	56.00	0.4%
Records and Licensing Services	13,630,388	23,421,280	119.83	0.4%
Motor Pool Equipment Rental and Revolving	13,297,564	11,657,611	20.00	0.4%
Human Services GF Transfers	13,190,161	-	-	0.4%
CIP GF Transfers	12,902,695	-	-	0.4%
DOT Director's Office	12,333,694	3,924,490	37.00	0.4%
Human Services Levy	10,152,321	7,523,206	4.50	0.3%
Council Administration	9,707,353	-	61.10	0.3%
Internal Support	9,392,051	-	-	0.3%
Human Resources Management	9,264,178	-	62.50	0.3%
Veterans and Family Levy	9,238,498	7,472,206	12.00	0.3%
Children and Family Services Community Services - Operating	8,423,828	658,027	19.50	0.2%
Airport Construction Transfer	8,000,000	-	-	0.2%
Office of Information Resource Management	7,025,706	6,924,307	29.00	0.2%
Youth Employment	6,442,744	6,273,291	40.78	0.2%
King County Flood Control Contract	6,019,977	5,920,953	33.00	0.2%
County Council	5,869,360	-	57.00	0.2%
Marine Division	5,717,406	5,717,406	16.00	0.2%
Wastewater Equipment Rental and Revolving	5,505,646	2,858,483	-	0.2%
Natural Resources and Parks Administration	5,263,257	5,305,566	29.60	0.2%
Physical Environment GF Transfers	4,602,318	-	-	0.1%
Office of Management and Budget	4,484,396	-	34.00	0.1%
Geographical Information Systems	4,432,775	4,505,333	30.00	0.1%
Medical Examiner	4,489,961	4,613,637	29.50	0.1%
Office of Strategic Planning and Performance Measurement	3,807,356	22,858	26.00	0.1%
Office of the Executive	3,727,306	-	25.00	0.1%
Children and Family Services Transfers to Public Health	3,669,417	-	-	0.1%
Real Estate Services	3,579,797	12,594,685	28.00	0.1%
Children and Family Services Transfers to Community and Hum	3,581,942	-	-	0.1%
Recorder's Operations and Maintenance	3,350,728	2,032,192	8.50	0.1%
Finance - GF	3,113,796	432,894,906	-	0.1%

2009 Proposed Budgets by Size of Appropriation Unit

Appropriation	2009 Expenditures	2009 Revenues	2009 FTEs	Percent of Category Budget
Solid Waste Post-Closure Landfill Maintenance	3,051,399	368,938	1.00	0.1%
Dislocated Worker Program Administration	3,037,287	3,119,290	17.00	0.1%
Radio Communication Services (800 MHz)	3,004,494	3,423,754	14.00	0.1%
I-Net Operations	2,959,325	2,804,282	10.00	0.1%
Security Screeners	2,657,278	-	36.50	0.1%
Veterans Services	2,577,088	2,632,433	8.00	0.1%
Executive Services - Administration	2,373,281	38,000	17.00	0.1%
Telecommunications	2,307,937	2,485,914	8.00	0.1%
Community and Human Services Administration	2,281,605	2,455,946	15.00	0.1%
County Auditor	1,757,288	-	12.90	0.1%
Noxious Weed Control Program	1,584,342	1,598,770	12.51	0.1%
Office of Emergency Management	1,410,912	-	4.00	0.0%
Ombudsman/Tax Advisor	1,376,364	-	11.00	0.0%
General Government GF Transfers	1,139,533	-	-	0.0%
Salary and Wage Contingency	1,043,000	-	-	0.0%
Executive Contingency	1,000,000	-	-	0.0%
Inmate Welfare - Adult	923,659	900,000	-	0.0%
Stormwater Decant Program	917,830	756,098	-	0.0%
Superior Court MIDD	894,967	-	9.85	0.0%
Youth Sports Facilities Grant	869,668	808,720	1.00	0.0%
Hearing Examiner	779,417	-	5.00	0.0%
King County Civic Television	726,758	-	7.00	0.0%
State Auditor	687,246	-	-	0.0%
Board of Appeals	682,842	-	4.00	0.0%
Drug Enforcement Forfeits	675,217	650,000	2.00	0.0%
DES IT Equipment Replacement	573,306	361,114	-	0.0%
Memberships and Dues	563,129	-	-	0.0%
OMB/2006 Fund	500,000	200,000	-	0.0%
Office of Law Enforcement Oversight	424,656	-	4.00	0.0%
Cable Communications	359,628	3,567,408	1.00	0.0%
Boundary Review Board	334,570	2,500	2.00	0.0%
Jail Efficiencies	319,032	-	-	0.0%
County Executive	312,942	-	2.00	0.0%
OMB/Duncan/Roberts Lawsuit Administration	250,000	-	-	0.0%
Sheriff MIDD	227,388	-	2.00	0.0%
Office of Economic and Financial Analysis	210,010	-	2.50	0.0%
Judicial Administration MIDD	141,970	-	1.50	0.0%
Prosecuting Attorney Antiprofitteering	119,897	-	-	0.0%
Byrne Justice Assistance FFY 08 Grant	118,017	118,017	-	0.0%
Citizen Councilor Rev Fund	114,322	118,554	1.10	0.0%
Printing and Graphic Arts	105,000	1,097,643	-	0.0%
Grants GF Transfers	90,000	-	-	0.0%
Inter-County River Improvement	67,000	50,000	-	0.0%
River Improvement	45,000	45,000	-	0.0%
Prosecuting Attorney MIDD	40,292	-	0.25	0.0%
Tiger Mountain Community Fund Reserve Account	20,000	-	-	0.0%
Inmate Welfare - Juvenile	6,900	5,400	-	0.0%
Children and Family Services Revenue	-	13,632,723	-	0.0%
Total Operating Budgets	3,515,611,975	3,647,620,759	13,904.33	
Debt Service Budgets				
Wastewater Treatment Debt Service	177,902,230	-	-	47.4%
Limited G.O. Bond Redemption	156,581,076	145,056,101	-	41.8%
Unlimited G.O. Bond Redemption	38,284,256	38,070,790	-	10.2%
Stadium G.O. Bond Redemption	2,208,038	2,329,000	-	0.6%
Total Debt Service Budgets	374,975,600	185,455,891	-	100.0%
Capital Improvement Program Budgets**				
Public Transportation Capital Improvement Program	542,068,384	542,068,384	-	46.1%
Wastewater Treatment Capital Improvement Program	167,601,619	167,601,619	-	14.3%
Capital Improvement Program	241,625,057	241,625,057	-	20.6%
Solid Waste Capital Improvement Program	75,224,819	75,224,819	-	6.4%
CIP Transfers to Operating	61,076,000	61,076,000	-	5.2%
Roads Capital Improvement Program	58,847,000	58,847,000	-	5.0%
Surface Water Capital Improvement Program	15,913,468	15,913,468	-	1.4%
Major Maintenance Capital Improvement Program	13,036,281	13,036,281	-	1.1%
Total Capital Improvement Budgets	1,175,392,628	1,175,392,628	-	100.0%
Total King County	5,065,980,203	5,008,469,278	13,904.33	

*2008/2009 Biennial Budget, for 2009, biennial budgets include supplemental increases for mid-biennium review.

**Includes CIP Transfers to Operating.

FTEs Schedules

King County FTEs

	2005	2006	2007	2008	2009	Change	%
All Funds	Adopted	Adopted	Adopted	Adopted	Proposed	over 2005	Change over 2005
General Government	1,472	1,506	1,568	1,585	1,573	101	6.8%
Physical Environment*	6,253	6,311	6,416	6,798	6,744	491	7.9%
Health & Human Services	1,691	1,714	1,647	1,758	1,728	37	2.2%
Law, Safety & Justice	3,638	3,683	3,730	3,857	3,860	222	6.1%
Total	13,054	13,214	13,361	13,998	13,904	850	6.5%

	2005	2006	2007	2008	2009	Change	%
General Fund Only	Adopted	Adopted	Adopted	Adopted	Proposed	over 2005	Change over 2005
General Government	738	754	759	771	768	30	4.2%
Law, Safety & Justice	3,457	3,504	3,555	3,681	3,676	219	6.3%
Total	4,195	4,258	4,315	4,452	4,444	250	6.0%

All Funds above include General Fund FTEs.

Criminal Justice Fund FTEs were transferred to the General Fund in 2005.

*Contain 2008/2009 Biennial Budget. There are incremental FTE adds in 2009 for Transit.

Source: 2009 Essbase Budget Development System

**Full Time Equivalent Positions (FTEs) by Program Area, Appropriation Unit
General Fund**

Program Area/Appropriation	2007	2008	2009	Change	
	Adopted	Adopted	Proposed	2009 - 2008	% Change
General Government					
Assessments	225.00	225.00	224.00	(1.00)	0%
Board of Appeals	4.00	4.00	4.00	-	0%
Boundary Review Board	2.00	2.00	2.00	-	0%
Cable Communications	1.00	1.00	1.00	-	0%
Council Administration	61.10	61.10	61.10	-	0%
County Auditor	12.00	12.90	12.90	-	0%
County Council	57.00	57.00	57.00	-	0%
County Executive	2.00	2.00	2.00	-	0%
Elections	-	61.00	62.00	1.00	2%
Executive Services - Administration	19.50	19.50	17.00	(2.50)	-13%
Hearing Examiner	5.00	5.00	5.00	-	0%
Human Resources Management	67.50	67.00	62.50	(4.50)	-7%
King County Civic Television	7.00	7.00	7.00	-	0%
Office of Economic and Financial Analysis	2.00	2.50	2.50	-	0%
Office of Law Enforcement Oversight	4.00	4.00	4.00	-	0%
Office of Management and Budget	45.00	47.00	34.00	(13.00)	-28%
Office of Strategic Planning and Performance Measurement	14.00	15.00	26.00	11.00	73%
Office of the Executive	25.00	25.00	25.00	-	0%
Ombudsman/Tax Advisor	11.00	11.00	11.00	-	0%
Real Estate Services	28.00	28.00	28.00	-	0%
Records and Licensing Services	167.33	114.33	119.83	5.50	5%
Total General Government	759.43	771.33	767.83	(3.50)	0%
Law, Safety and Justice					
Adult and Juvenile Detention	964.92	1,002.48	1,009.43	6.95	1%
District Court	231.75	252.75	252.75	-	0%
Drug Enforcement Forfeits	2.00	2.00	2.00	-	0%
Jail Health Services	159.80	171.00	178.55	7.55	4%
Judicial Administration	215.50	218.50	227.50	9.00	4%
Office of Emergency Management	6.00	5.00	4.00	(1.00)	-20%
Office of the Public Defender	20.75	20.75	19.75	(1.00)	-5%
Prosecuting Attorney	504.60	510.60	486.40	(24.20)	-5%
Security Screeners	33.40	35.40	36.50	1.10	3%
Sheriff	1,021.00	1,059.00	1,078.00	19.00	2%
Superior Court	395.50	403.50	381.05	(22.45)	-6%
Total Law, Safety & Justice	3,555.22	3,680.98	3,675.93	(5.05)	0%
Total General Fund	4,314.65	4,452.31	4,443.76	(8.55)	0%

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

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

Program Area/Appropriation Unit	FTE				
	2007 Adopted	2008 Adopted	2009 Proposed	Change 2009-2008	% Change 2009-2008
General Government					
Citizen Councilor Rev Fund	-	1.10	1.10	-	0%
Employee Benefits	10.00	11.00	12.00	1.00	9%
Facilities Management Internal Service	329.01	349.01	344.51	(4.50)	-1%
Finance and Business Operations	215.80	215.30	206.05	(9.25)	-4%
Grants	67.46	61.86	71.76	9.90	16%
I-Net Operations	10.00	10.00	10.00	-	0%
Office of Information Resource Management	10.00	30.00	29.00	(1.00)	-3%
Printing and Graphic Arts	16.00	-	-	-	N/A
Radio Communication Services (800 MHz)	14.00	14.00	14.00	-	0%
Recorder's Operations and Maintenance	8.50	8.50	8.50	-	0%
Risk Management	21.00	21.00	22.00	1.00	5%
Safety and Claims Management	27.00	28.00	29.00	1.00	4%
Technology Services	151.00	129.00	127.00	(2.00)	-2%
Telecommunications	8.00	8.00	8.00	-	0%
Total General Government Total	887.77	886.77	882.92	(3.85)	0%
Health & Human Services					
CFS Community Services - Operating	-	-	19.50	19.50	N/A
Children and Family Set-Aside - CSD	25.00	24.00	-	(24.00)	-100%
Community and Human Services Administration	13.00	16.00	15.00	(1.00)	-6%
Developmental Disabilities	18.75	17.75	16.75	(1.00)	-6%
Dislocated Worker Program Administration	35.00	28.00	17.00	(11.00)	-39%
Emergency Medical Services	108.12	117.87	121.37	3.50	3%
Federal Housing and Community Development	32.75	34.25	36.50	2.25	7%
Human Services Levy	4.50	4.50	4.50	-	0%
Medical Examiner	26.00	29.50	29.50	-	0%
MHCADS - Alcoholism and Substance Abuse	37.65	40.65	41.80	1.15	3%
MHCADS - Mental Health	81.25	89.25	95.25	6.00	7%
Judicial Administration MIDD	-	-	1.50	1.50	N/A
Prosecuting Attorney MIDD	-	-	0.25	0.25	N/A
Superior Court MIDD	-	-	9.85	9.85	N/A
Sheriff MIDD	-	-	2.00	2.00	N/A
Mental Illness and Drug Dependency	-	10.00	10.75	0.75	8%
Public Health	1,190.73	1,285.83	1,245.53	(40.30)	-3%
Veterans and Family Levy	11.50	12.00	12.00	-	0%
Veterans Services	7.00	8.00	8.00	-	0%
Youth Employment	49.58	40.28	40.78	0.50	1%
Total Health & Human Services Program	1,640.83	1,757.88	1,727.83	(30.05)	-2%
Law, Safety & Justice Program					
Automated Fingerprint Identification System	91.00	92.00	95.00	3.00	3%
Enhanced-911	10.00	11.00	11.00	-	0%
Total Law, Safety & Justice Program	101.00	103.00	106.00	3.00	3%

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

Program Area/Appropriation Unit	FTE				
	2007 Adopted	2008 Adopted	2009 Proposed	Change 2009-2008	% Change 2009-2008
Physical Environment					
Airport	45.75	45.75	47.00	1.25	3%
Development and Environmental Services	237.50	231.00	225.00	(6.00)	-3%
DOT Director's Office*	33.00	36.00	37.00	1.00	3%
Equipment Rental and Revolving	56.00	56.00	56.00	-	0%
Geographical Information Systems	31.00	31.00	30.00	(1.00)	-3%
King County Flood Control Contract	-	33.00	33.00	-	0%
Marine Division	-	2.00	16.00	14.00	700%
Motor Pool Equipment Rental and Revolving	21.00	20.00	20.00	-	0%
Natural Resources and Parks Administration	29.60	29.60	29.60	-	0%
Noxious Weed Control Program	11.36	12.51	12.51	-	0%
Parks and Recreation	155.98	175.33	175.99	0.66	0%
River Improvement	12.00	-	-	-	
Roads	600.73	615.40	609.40	(6.00)	-1%
Rural Drainage	114.15	116.46	104.40	(12.06)	-10%
Solid Waste	422.85	430.35	419.91	(10.44)	-2%
Solid Waste Post-Closure Landfill Maintenance	1.00	1.00	1.00	-	0%
Transit*	3,832.75	4,157.35	4,137.97	(19.38)	0%
Wastewater Treatment	598.70	598.70	598.70	-	0%
Water and Land Resources	211.92	206.02	189.34	(16.68)	-8%
Youth Sports Facilities Grant	1.00	1.00	1.00	-	0%
Total Physical Environment Program	6,416.29	6,798.47	6,743.82	(54.65)	-1%
Total Non-General Fund	9,045.89	9,546.12	9,460.57	(85.55)	-1%
TOTAL ALL FUNDS	13,360.54	13,998.43	13,904.33	(94.10)	-1%

*2008/2009 Biennial Budget. There are 2009 Incremental FTE adds in Transit.

**Full-Time Equivalents Positions (FTEs) by Department
All Funds**

Department	2007	2008	2009	FTE	
	Adopted	Adopted	Proposed	Change 2009-2008	% Change
01 Council	163.10	165.60	165.60	-	0.0%
11 Executive	2.00	2.00	2.00	-	0.0%
13 Office of the Executive	92.00	279.00	274.00	(5.00)	-1.8%
20 Sheriff	1,114.00	1,153.00	1,175.00	22.00	1.9%
32 Developmental & Environmental Services	237.50	231.00	225.00	(6.00)	-2.6%
38 Natural Resources	1,589.56	1,634.97	1,595.45	(39.52)	-2.4%
40 Executive Services	1,145.04	974.04	962.89	(11.15)	-1.1%
50 Prosecuting Attorney	504.60	510.60	486.40	(24.20)	-4.7%
51 Superior Court	395.50	403.50	381.05	(22.45)	-5.6%
53 District Court	231.75	252.75	252.75	-	0.0%
54 Judicial Administration	215.50	218.50	227.50	9.00	4.1%
63 Boundary Review Board	2.00	2.00	2.00	-	0.0%
65 Internal Support & Grants	67.46	61.86	71.76	9.90	N/A
67 County Assessor	225.00	225.00	224.00	(1.00)	-0.4%
70 Transportation*	4,589.23	4,932.50	4,923.37	(9.13)	-0.2%
80 Public Health	1,484.65	1,604.20	1,574.95	(29.25)	-1.8%
90 Adult and Juvenile Detention	964.92	1,002.48	1,009.43	6.95	0.7%
93 Community & Human Services	336.73	345.43	351.18	5.75	1.7%
Total County	13,360.54	13,998.43	13,904.33	(94.10)	-0.7%

In 2007 a reorganization moved the information technology units from the Department of Executive Services to the Office of Information Resources Management, which is part of the Office of the Executive.

Appropriation units that were reorganized include: Cable Communications, Radio Communications, I-Net Operations, DES Equipment Replacement, Data Processing, Telecommunications, and Printing & Graphic Arts. In 2008 Printing & Graphic Arts and DES Equipment Replacement moved back under Executive Services.

*Transit, DOT Admin are 2008/2009 Biennial Budgets. There are incremental FTE adds for 2009 in Transit.

Revenue Schedules

**2009 Revenues and Expenditures
By Fund**

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
GENERAL FUND	638,135,866	643,204,188	(5,068,322)
INMATE WELFARE FUND	905,400	930,559	(25,159)
ROAD FUND	128,153,163	126,612,377	1,540,786
SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	368,938	3,051,399	(2,682,461)
RIVER IMPROVEMENT FUND	45,000	45,000	-
VETERANS RELIEF SERVICES FUND	2,632,433	2,577,088	55,345
DEVELOPMENTAL DISABILITIES FUND	29,423,059	29,419,596	3,463
RECORDER'S OPERATION AND MAINTENANCE FUND	2,032,192	3,350,728	(1,318,536)
E-911 FUND	17,017,077	21,994,925	(4,977,848)
MENTAL HEALTH FUND	164,645,067	164,070,369	574,698
MENTAL ILLNESS AND DRUG DEPENDENCY FUND	48,599,000	58,101,319	(9,502,319)
VETERANS AND FAMILY LEVY	7,472,206	9,238,498	(1,766,292)
HUMAN SERVICES LEVY	7,523,206	10,152,321	(2,629,115)
ARTS AND CULTURAL DEVELOPMENT FUND	16,414,917	16,414,917	-
EMERGENCY MEDICAL SERVICE FUND	68,252,306	68,473,973	(221,667)
WATER AND LAND RESOURCES SHARED SERVICES FUND	27,862,084	27,251,609	610,475
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES FUND	22,456,249	22,368,948	87,301
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND	17,320,714	16,954,142	366,572
CITIZEN COUNCILOR REV FND	118,554	114,322	4,232
ALCOHOLISM AND SUBSTANCE ABUSE FUND	31,213,171	32,003,807	(790,636)
LOCAL HAZARDOUS WASTE FUND	12,948,851	13,917,630	(968,779)
YOUTH SPORTS FACILITIES GRANTS FUND	808,720	869,668	(60,948)
NOXIOUS WEED FUND	1,598,770	1,584,342	14,428
DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	26,639,790	33,167,262	(6,527,472)
TIGER MOUNTAIN COMMUNITY FUND RESERVE ACCOUNT	0	20,000	(20,000)
RISK ABATEMENT I FUND	0	250,000	(250,000)
RISK ABATEMENT/2006 FUND	200,000	500,000	(300,000)
CHILDREN AND FAMILY SERVICES FUND	14,290,750	15,675,187	(1,384,437)
PARKS 2004 LEVY FUND	27,750,956	27,336,596	414,360
OPEN SPACE TRAILS AND ZOO LEVY	18,242,180	18,991,027	(748,847)
KING COUNTY FLOOD CONTROL CONTRACT FUND	5,920,953	6,019,977	(99,024)
MARINE DIVISION OPERATING FUND	5,717,406	5,717,406	-
PUBLIC HEALTH FUND	188,207,103	192,200,592	(3,993,489)
INTER-COUNTY RIVER IMPROVEMENT FUND	50,000	67,000	(17,000)
GRANTS FUND	22,235,047	22,235,047	-
BYRNE JUSTICE ASST FFY08 GRANT	118,017	118,017	-
WORK TRAINING PROGRAM FUND	6,273,291	6,442,744	(169,453)
DISLOCATED WORKER PROGRAM FUND	3,119,290	3,037,287	82,003
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	19,220,330	19,220,330	-
SOLID WASTE FUND	104,598,682	109,222,634	(4,623,952)
AIRPORT FUND	17,608,968	22,231,219	(4,622,251)
RADIO COMMUNICATIONS OPERATIONS FUND	3,423,754	3,004,494	419,260
I-NET OPERATIONS FUND	2,804,282	2,959,325	(155,043)
WATER QUALITY FUND	321,723,354	282,092,199	39,631,155
PUBLIC TRANSPORTATION FUND*	1,065,966,459	1,180,297,757	(114,331,298)
TRANSIT REVENUE VEHICLE REPLACEMENT FUND*	122,397,858	39,475,479	82,922,379
SAFETY AND WORKERS COMPENSATION FUND	42,323,966	34,505,993	7,817,973
WATER POLLUTION CONTROL EQUIPMENT FUND	2,858,483	5,505,646	(2,647,163)
FINANCIAL SERVICES FUND	31,591,765	31,226,287	365,478
DES IT EQUIPMENT REPLACEMENT FUND	361,114	573,306	(212,192)
INFORMATION RESOURCE MANAGEMENT FUND	6,924,307	7,025,706	(101,399)
GEOGRAPHIC INFORMATION SYSTEMS	4,505,333	4,432,775	72,558
EMPLOYEE BENEFITS FUND	207,865,328	214,007,983	(6,142,655)
FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	48,458,314	47,800,205	658,109
INSURANCE FUND	25,242,376	26,406,102	(1,163,726)
DATA PROCESSING FUND	28,508,495	29,577,049	(1,068,554)
TELECOMMUNICATION FUND	2,485,914	2,307,937	177,977
EQUIPMENT RENTAL AND REVOLVING FUND	11,284,697	13,759,348	(2,474,651)
MOTOR POOL EQUIPMENT RENTAL FUND	11,657,611	13,297,564	(1,639,953)
PRINTING AND GRAPHIC ARTS SERVICES FUND	1,097,643	105,000	992,643
LIMITED G.O. BOND REDEMPTION FUND	145,056,101	156,581,076	(11,524,975)
UNLIMITED G.O. BOND REDEMPTION FUND	38,070,790	38,284,256	(213,466)
STADIUM G.O. BOND REDEMPTION FUND	2,329,000	2,208,038	120,962
CIP TRANSFERS TO OPERATING*	61,076,000	61,076,000	-
CAPITAL IMPROVEMENT PROGRAM FUND*	1,114,316,628	1,114,316,628	-
Total All Funds	5,008,469,278	5,065,980,203	(57,510,925)

*2008/2009 Biennial Budget

All Funds Revenue Summary

	2007 Adopted	2008 Adopted	2009 Proposed	\$ Change 2009-2008	
				2008	% Change
Taxes	985,603,844	1,153,619,093	1,161,801,160	8,182,067	1%
Licenses & Permits	26,702,474	27,037,107	29,089,847	2,052,740	8%
Federal Grants-Direct	32,694,749	31,848,696	31,017,075	(831,621)	-3%
Federal Shared Revenues	1,266,931	70,000	1,005,000	935,000	1336%
Federal Grants-Indirect	118,003,160	112,666,788	112,618,991	(47,797)	0%
State Grants	36,542,250	39,283,790	48,348,427	9,064,637	23%
State Shared Revenues	144,000	118,650	121,800	3,150	3%
State Entitlements	39,053,884	39,612,863	39,231,887	(380,976)	-1%
Grants From Local Units	694,584	771,482	737,714	(33,768)	-4%
Intergovernmental Payment	293,905,670	331,084,219	360,236,333	29,152,114	9%
Charges For Services	953,718,161	1,038,188,554	1,094,880,683	56,692,129	5%
Fines & Forfeits	7,313,236	8,582,131	9,854,991	1,272,860	15%
Miscellaneous Revenue	269,323,898	902,363,869	862,507,941	(39,855,928)	-4%
Non Revenue Receipts	5,849,542	4,231,854	5,000,000	768,146	18%
Other Financing Sources	147,424,962	158,361,459	137,700,801	(20,660,658)	-13%
Subtotal Operating & Debt Service	2,918,241,345	3,847,840,555	3,894,152,650	46,312,095	1%
Capital Project Revenues	1,066,805,896	1,096,276,673	1,114,316,628	18,039,955	2%
TOTAL COUNTY REVENUES	3,985,047,241	4,944,117,228	5,008,469,278	64,352,050	1%

This table contains revenues for the 2008/2009 Biennium.

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General Fund Revenue Summary

	2007 Adopted	2008 Adopted	2009 Proposed	\$ Change	
				2009-2008	% Change
Taxes	378,271,605	406,717,332	381,655,649	(25,061,683)	-6.2%
Licenses & Permits	7,357,349	7,152,000	9,302,688	2,150,688	30.1%
Federal Grants-Direct	661,587	577,664	735,103	157,439	27.3%
Federal Shared Revenues	65,000	70,000	70,000	-	0.0%
Federal Grants-Indirect	8,128,755	7,971,225	8,534,333	563,108	7.1%
State Grants	1,976,093	2,047,971	2,214,974	167,003	8.2%
State Entitlements	6,979,749	7,443,249	7,459,249	16,000	0.2%
Intergovernmental Payment	62,753,888	66,605,911	77,654,654	11,048,743	16.6%
Charges For Services	103,067,890	109,733,074	117,895,603	8,162,529	7.4%
Fines & Forfeits	7,250,736	8,547,131	9,834,491	1,287,360	15.1%
Miscellaneous Revenue	41,675,350	37,130,556	23,611,664	(13,518,892)	-36.4%
Other Financing Sources	92,858	72,858	72,858	-	0.0%
TOTAL REVENUES	618,280,860	654,068,971	639,041,266	(15,027,705)	-2.3%