

# **Appendices**

## King County at a Glance

### Population Statistics :

Population Statistics As of April 1, 2004			
	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

### Land Area and Population Density, 2003:

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

Population density per square mile: 838  
 Unincorporated population density per square mile: 203  
 Incorporated population density per square mile 3,777

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

### King County Employment Categories:

Average Annual Employment and Total Wages in Covered Employment, 2002				
Industry	Average Number of Employees	Percent of Total	Annual Wages Paid (\$ in 000's)	Percent of Total
Services	357,000	32.3	\$ 18,795,009	35.6
Retail Trade	184,300	16.7	4,879,976	9.2
Manufacturing	125,900	11.4	7,635,991	14.4
Government	151,900	13.8	6,556,207	12.4
Wholesale Trade	72,000	6.5	3,866,727	7.3
Transportation, Com-munication, Utilities	73,300	6.6	4,046,198	7.7
Finance, Insurance & Real Estate	74,500	6.8	4,248,173	8.0
Construction	54,700	5.0	2,489,607	4.7
Agriculture, Forestry & Fishing	9,200	0.8	310,865	0.6
Other	500	0.1	23,701	0.1
<b>2002 Total</b>	<b>1,103,300</b>	<b>100</b>	<b>\$ 52,852,455</b>	<b>100</b>

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**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>Record</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
<b>Mean</b>												

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

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
<b>Record</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>Mean</b>												
<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:** 1,337,965 in 2002

**Licensed Vehicles:** 1,586,233 in 2002

**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.  
cf 9/04



**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 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 Budget Office 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

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identify additional program cuts to meet the established financial targets. The Budget Office 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 Budget Office updates financial forecasts; Executive Cabinet task forces formally analyze program priorities; the Budget Office per established Executive criteria prioritizes capital project requests; and the County Executive decides final funding recommendations. The Budget Office 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 Budget Office 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 (FTE).

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

The legislation is transmitted to the 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

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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 is 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.

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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; parks; arts; 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, 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.

Four Special Revenue Funds account for over half of the total 2002 budgets for this fund group. They are the County Road, Public Transportation, Public Health Pooling, and the Human Services funds. During 2004 the County will have 33 Special Revenue Funds. Twenty-eight of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
Criminal Justice	X		
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
DHS/Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
DHS/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.
Surface Water Management	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		
Local Hazardous Waste	X		
Department of Development & Environmental Service	X		
Public Health Pooling	X		
Parks 2004 Levy	X		
Intercounty River Improvement	X		

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Parks Equipment Replacement	X
Grants	X
Work Training Program	X
Community Development Block Grant	X
Youth Sport Facility Grant	X
Public Transportation Fund	X
Noxious Weed Control	X
Logan/Knox Settlement	X
Clark Contract Administration	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 ER&R, Motor Pool ER&R, 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 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

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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.

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**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.

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**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

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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.

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**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.

## KING COUNTY AT A GLANCE

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**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 2005 Appropriations by Program Category  
All Resources**

<b>Program Category</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>2005 - 2004 \$ Change</b>	<b>% Change</b>
General Government	387,726,429	430,338,108	431,079,368	741,260	0.2%
Physical Environment	749,726,108	743,290,775	760,861,114	17,570,339	2.4%
Health & Human Services	414,207,878	412,564,735	431,787,225	19,222,490	4.7%
Law, Safety & Justice	387,354,758	404,577,665	422,635,051	18,057,386	4.5%
<b>Total Operating</b>	<b>1,939,015,172</b>	<b>1,990,771,283</b>	<b>2,046,362,758</b>	<b>55,591,475</b>	<b>2.8%</b>
Debt Service	278,666,966	280,565,479	298,057,109	17,491,630	6.2%
Capital Improvement	855,498,682	601,412,710	941,770,848	340,358,138	56.6%
<b>TOTAL</b>	<b>3,073,180,821</b>	<b>2,872,749,472</b>	<b>3,286,190,715</b>	<b>413,441,243</b>	<b>14.4%</b>
<b>Non-Categorized</b>					
CX Fund Transfers	32,870,641	56,996,381	56,447,106		
Sales Tax Contingency	4,020,313	3,920,150	4,171,491		
Children and Family Services	3,668,862	7,294,913	7,440,673		
CJ Funds Other	694,282	481,243	0		
Roads and Airport Construction Transfer	27,738,424	29,788,813	33,966,583		
PERS Liability and Risk Abatement	2,506,446	34,725,500	23,472,683		
Total Non-Categorized	71,498,968	133,207,000	125,498,536		
<b>Grand Total</b>	<b>\$ 3,144,679,789</b>	<b>\$ 3,005,956,472</b>	<b>\$ 3,411,689,251</b>		

**Summary Comparison of 2005 Appropriations by Program Category  
Current Expense and General Fund**

<b>Program Category</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>2005 - 2004 \$ Change</b>	<b>% Change</b>
General Government	73,177,855	81,385,057	84,342,797	2,957,740	3.6%
Physical Environment	16,815,555	5,658,086	5,775,121	117,035	2.1%
Health & Human Services	9,025,553	30,003,136	34,510,807	4,507,671	15.0%
Law, Safety & Justice	353,309,622	372,839,659	384,695,154	11,855,495	3.2%
CX Transfers to CIP	3,420,237	6,814,006	17,253,088	10,439,082	153.2%
Other Agencies	49,185,592	28,568,238	10,173,934	(18,394,304)	(64.4%)
<b>Total Current Expense*</b>	<b>504,934,414</b>	<b>525,268,182</b>	<b>536,750,901</b>	<b>11,482,719</b>	<b>2.2%</b>
<b>Subfunds to the General Fund</b>					
Sales Tax Reserve Contingency	4,020,313	3,920,150	4,171,491	251,341	6.4%
Children and Families Set-Aside	3,668,862	15,695,025	19,984,454	4,289,429	27.3%
Inmate Welfare	1,865,308	1,198,223	1,201,285	3,062	0.3%
<b>Total General Fund</b>	<b>\$ 514,488,897</b>	<b>\$ 546,081,580</b>	<b>\$ 562,108,131</b>	<b>\$ 16,026,551</b>	<b>2.9%</b>

\*The financial plan and this table reconcile by reducing the total general fund amount by \$4,171,491 for the Sales Tax Reserve Contingency and by \$15,279,554 for the Current Expense Fund transfer to the Children and Families Set-Aside Fund and \$3,268,192 for underexpenditures. The total is \$539,388,894 which matches the CX Financial Plan. To match general fund pie chart, add back underexpenditure for a total of \$542M.

\*\*This table restates Current Expense and Criminal Justice for 2003 and 2004.

# **Expenditure Schedules**

**KING COUNTY AT A GLANCE****2003 Expenditures and Encumbrances by Fund**

<b>Fund</b>	<b>Fundname</b> Appropriation Unit	<b>2003 Actual</b> <b>Expenditures</b> <b>&amp; Encumbrances</b>
<b>0010</b>	<b>Current Expense</b>	
	0010 County Council	5,161,339
	0020 Council Administration	6,510,930
	0030 Hearing Examiner	453,492
	0040 Council Auditor	890,791
	0050 Ombudsman/Tax Advisor	652,388
	0060 King County Civic Television	567,597
	0070 Board of Appeals	499,782
	0110 County Executive	261,030
	0120 Office of the Executive	2,644,684
	0140 Office of Management and Budget	4,182,566
	0150 Finance - CX	2,287,083
	0180 Business Relations and Economic Development	233,655
	0200 Sheriff	98,427,816
	0205 Drug Enforcement Forfeits	562,303
	0340 Parks & Recreation	16,196,390
	0401 Office of Emergency Management	983,964
	0417 Executive Services Administration	1,661,147
	0420 Human Resources Management	5,843,337
	0437 Cable Communications	181,771
	0440 Property Services	2,343,902
	0450 Facilities Management--CX	1,587,772
	0470 Records & Elections	18,730,251
	0500 Prosecuting Attorney	40,690,514
	0501 Prosecuting Attorney Antiprofitteering	381
	0510 Superior Court	32,009,959
	0530 District Court	19,094,637
	0540 Judicial Administration	13,998,764
	0600 Facilities Management - KCCF	222,498
	0610 State Auditor	590,112
	0630 Boundary Review Board	249,352
	0650 Special Programs	476,491
	0654/5 Designated for Contingencies	3,857,486
	0656 Internal Support	8,520,140
	0670 Assessments	16,677,526
	0690 CX Transfers	52,079,422
	0910 Adult & Juvenile Detention	104,294,068
	0934 Community Services	8,165,210
	0950 Public Defense	33,380,042
		<b>505,170,592</b>
<b>0015</b>	<b>Children &amp; Family Set-Aside</b>	
	0680 Children/Family Services	3,457,280
		<b>3,457,280</b>
<b>0016</b>	<b>Inmate Welfare</b>	
	0914 Inmate Welfare	1,736,497
		<b>1,736,497</b>
<b>1020</b>	<b>Criminal Justice</b>	
	0142 Budget/CJ	170,649
	0201 Sheriff/CJ	2,443,315

## KING COUNTY AT A GLANCE

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0339	Natural Resources and Parks/CJ	421,716
0502	Prosecuting Attorney/CJ	2,726,382
0512	Superior Court/CJ	1,679,584
0532	District Court/CJ	1,114,140
0542	Judicial Administration/CJ	628,095
0652	Special Programs/CJ	120,000
0693	Transfer to Other Funds/CJ	186,204
0912	Adult & Juvenile Detention/CJ	5,253,788
0932	Human Services/CJ	776,462
0952	Public Defense/CJ	24,045
		<b>15,544,380</b>
<b>1030</b>	<b>Road</b>	
0730	Roads	62,975,832
0734	Roads Construction Transfer	26,413,424
		<b>89,389,256</b>
<b>1040</b>	<b>Solid Waste Post-Closure Landfill Maintenance</b>	
0715	Solid Waste Post-Closure Landfill Maintenance	2,703,337
		<b>2,703,337</b>
<b>1050</b>	<b>River Improvement</b>	
0740	River Improvement	3,484,054
		<b>3,484,054</b>
<b>1060</b>	<b>Veterans Relief Services</b>	
0480	Veterans Services	1,781,500
		<b>1,781,500</b>
<b>1070</b>	<b>Developmental Disabilities</b>	
0920	Developmental Disabilities	1,096,913
0935	Community & Human Services, Admin.	16,619,233
		<b>17,716,146</b>
<b>1090</b>	<b>Recorder's O &amp; M</b>	
0471	Recorder's O&M	1,128,055
		<b>1,128,055</b>
<b>1110</b>	<b>E-911</b>	
0431	Enhanced-911	19,260,262
		<b>19,260,262</b>
<b>1120</b>	<b>Mental Health</b>	
0924	MHCADS/Mental Health	88,157,159
		<b>88,157,159</b>
<b>1170</b>	<b>Arts and Cultural Development</b>	
0301	Cultural Development	7,757,364
		<b>7,757,364</b>
<b>1190</b>	<b>Emergency Medical Services</b>	
0830	Emergency Medical Services (EMS)	33,927,097
		<b>33,927,097</b>
<b>1210</b>	<b>Water and Land Resources</b>	
0741	Water & Land Resources (SWM)	43,204,112
		<b>43,204,112</b>

## KING COUNTY AT A GLANCE

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<b>1220</b>	<b>AFIS</b>		
	0208 Automated Fingerprint Identification System	16,221,987	
		<b>16,221,987</b>	
<b>1260</b>	<b>Alcoholism &amp; Substance Abuse</b>		
	0960 MHCADS/Alcoholism & Substance Abuse	16,814,900	
		<b>16,814,900</b>	
<b>1280</b>	<b>Local Hazardous Waste</b>		
	0860 Local Hazardous Waste	11,307,397	
		<b>11,307,397</b>	
<b>1290</b>	<b>Youth Sports Facilities Grants</b>		
	0355 Youth Sports Facilities Grant	1,177,323	
		<b>1,177,323</b>	
<b>1311</b>	<b>Noxious Weed Control Program</b>		
	0384 Noxious Weed Control Program	1,005,920	
		<b>1,005,920</b>	
<b>1340</b>	<b>Development &amp; Environmental Services</b>		
	0325 Development & Environmental Svcs. (DDES)	26,108,718	
		<b>26,108,718</b>	
<b>1351</b>	<b>Logan/Knox Settlement</b>		
	1351 Logan/Knox Settlement Fund	72,965	
		<b>72,965</b>	
<b>1371</b>	<b>Clark Contract Administration</b>		
	0071 Clark Contract Administration	74,836	
		<b>74,836</b>	
<b>1391</b>	<b>Risk Abatement</b>		
	0091 Risk Abatement	8,856,769	
		<b>8,856,769</b>	
<b>1800</b>	<b>Public Health</b>		
	0800 Public Health	182,230,594	
		<b>182,230,594</b>	
<b>1820</b>	<b>Inter-County River Improvements</b>		
	0760 Inter-County River Improvement	15,040	
		<b>15,040</b>	
<b>2240</b>	<b>Work Training Program</b>		
	0936 Youth Employment	16,823,370	
		<b>16,823,370</b>	
<b>4040</b>	<b>Solid Waste</b>		
	0381 Natural Resources Administration	1,721,169	
	0720 Solid Waste	84,049,670	
		<b>85,770,839</b>	
<b>4290</b>	<b>Airport</b>		
	0710 Airport	10,276,239	
		<b>10,276,239</b>	
<b>4480</b>	<b>Stadium</b>		
	0290 Stadium Operations	1,014,751	
		<b>1,014,751</b>	

## KING COUNTY AT A GLANCE

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<b>4501</b>	<b>Radio Communications Operations</b>	
	0213 Radio Communication Services (800 MHz)	1,955,859
		<b>1,955,859</b>
<b>4531</b>	<b>I-NET Operating</b>	
	0490 I-NET Operations	1,021,376
		<b>1,021,376</b>
<b>4610</b>	<b>Water Quality</b>	
	4000m Waste Water Treatment	82,887,203
	4999m Waste Water Treatment Debt Service	89,979,873
		<b>172,867,076</b>
<b>4640</b>	<b>Public Transportation</b>	
	5000m Transit	387,436,043
	5010m DOT Director's Office	4,361,390
	5002m Transit Revenue Vehicle Replacement	9,950,151
		<b>401,747,584</b>
<b>5420</b>	<b>Safety &amp; Workers Compensation</b>	
	0666 Safety & Claims Management	22,891,155
		<b>22,891,155</b>
<b>5441</b>	<b>Water Pollution Control Equipment</b>	
	0137 Wastewater Equipment Rental & Revolving	1,136,269
		<b>1,136,269</b>
<b>5450</b>	<b>Financial Services</b>	
	0130 Finance--Internal Service Fund	24,045,948
		<b>24,045,948</b>
<b>5481</b>	<b>Geographic Information Systems</b>	
	Geographic Information Systems (GIS)	2,777,287
		<b>2,777,287</b>
<b>5500</b>	<b>Employee Benefits</b>	
	0429 Employee Benefits	124,499,628
		<b>124,499,628</b>
<b>5511</b>	<b>Facilities Management</b>	
	0601 Facilities Management Internal Service Fund	33,131,653
		<b>33,131,653</b>
<b>5520</b>	<b>Insurance</b>	
	0154 Risk Management	23,393,290
		<b>23,393,290</b>
<b>5531</b>	<b>Information &amp; Telecommunication - Data Processing</b>	
	0432 ITS--Technology Services	22,749,031
		<b>22,749,031</b>
<b>5532</b>	<b>Information &amp; Telecommunication - Telecommunication</b>	
	0433 ITS--Telecommunications	1,884,695
		<b>1,884,695</b>
<b>5534</b>	<b>Office of Information Resource Management</b>	
	0554 Office of Information Resource Management	1,032,488
		<b>1,032,488</b>
<b>5570</b>	<b>Equipment Rental &amp; Replacement</b>	
	0750 Equipment Repair & Replacement (ER&R)	8,926,393
		<b>8,926,393</b>

## KING COUNTY AT A GLANCE

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<b>5580</b>	<b>Motor Pool</b>	
	0780 Motor Pool	11,944,842
		<b>11,944,842</b>
<b>5600</b>	<b>Printing and Graphic Arts Services</b>	
	0415 ITS-Printing & Graphic Arts	3,525,212
		<b>3,525,212</b>
<b>8400</b>	<b>Limited GO Bond Redemption</b>	
	0465 Limited G. O. Bond Redemption	122,731,758
		<b>122,731,758</b>
<b>8500</b>	<b>Unlimited GO Bond Redemption</b>	
	0466 Unlimited G. O. Bond Redemption	36,106,409
		<b>36,106,409</b>
<b>8510</b>	<b>Stadium GO Bond Redemption</b>	
	0467 Stadium G. O. Bond Redemption	2,214,976
		<b>2,214,976</b>
	<b>Grand Total:</b>	<b>2,231,664,180</b>

Does not include Capital Improvement Program  
Source: 2003 Comprehensive Annual Financial Report (CAFR)

**KING COUNTY AT A GLANCE**

**Expenditures by Program Area, Appropriation Unit  
Current Expense Fund (CX) & Criminal Justice Fund (CJ) Restated**

<b>Program Area/Appropriations</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Board Of Appeals	511,417	533,019	562,312	29,293	5.5%
Boundary Review Board	250,077	232,106	256,827	24,721	10.7%
Business Rel & Econ Dev	2,330,333	2,262,440	1,944,795	(317,645)	-14.0%
Cable Communications	192,531	316,905	198,782	(118,123)	-37.3%
Council Administration	6,457,622	6,893,209	7,202,024	308,815	4.5%
Council Auditor	1,046,174	1,195,234	1,217,845	22,611	1.9%
County Assessor	16,089,781	16,898,902	17,825,068	926,166	5.5%
County Council	5,461,293	5,679,506	5,856,968	177,462	3.1%
County Executive	263,660	277,993	282,885	4,892	1.8%
Executive Svcs-Admin	1,670,130	1,832,830	2,105,491	272,661	14.9%
Finance-CX	2,287,083	2,471,442	2,838,137	366,695	14.8%
Gen Gov't Fund Trnsfrs	0	1,710,505	1,426,426	(284,079)	-16.6%
Hearing Examiner	536,552	575,496	595,521	20,025	3.5%
Human Resources Mgmt	5,970,080	6,805,531	7,662,330	856,799	12.6%
KC Civic Television	562,899	581,527	614,462	32,935	5.7%
Office Of Mgmt & Budget	4,568,352	5,100,084	5,989,194	889,110	17.4%
Office Of The Executive	2,732,717	3,084,904	3,099,543	14,639	0.5%
Ombudsman/Tax Advisor	714,332	793,391	766,020	(27,371)	-3.4%
Property Services	2,475,198	2,435,264	2,603,046	167,782	6.9%
Records, Elections & Licensing	18,493,965	21,082,257	20,657,805	(424,452)	-2.0%
State Auditor	563,659	622,512	637,316	14,804	2.4%
<b>Total General Government</b>	<b>73,177,855</b>	<b>81,385,057</b>	<b>84,342,797</b>	<b>2,957,740</b>	<b>3.6%</b>
<b>Physical Environment</b>					
Parks & Recreation	16,815,555	0	0	0	
Physical Env Fund Trnsfrs	0	5,658,086	5,775,121	117,035	2.1%
<b>Total Physical Environment</b>	<b>16,815,555</b>	<b>5,658,086</b>	<b>5,775,121</b>	<b>117,035</b>	<b>2.1%</b>
<b>Health And Human Services</b>					
Community Svcs Div	8,545,177	748,624	0		
Human Svc Fund Trnsfrs	0	15,984,596	20,103,397	4,118,801	25.8%
PH & EMS Fund Trnsfrs	0	12,796,475	13,910,358	1,113,883	8.7%
Memberships & Dues	480,376	473,441	497,052	23,611	5.0%
<b>Total Health &amp; Human Services</b>	<b>9,025,553</b>	<b>30,003,136</b>	<b>34,510,807</b>	<b>4,507,671</b>	<b>15.0%</b>
<b>Law, Safety And Justice</b>					
Adult And Juvenile Detention	108,730,161	95,247,109	97,906,164	2,659,055	2.8%
District Court	20,786,435	20,269,146	21,336,387	1,067,241	5.3%
Drug Enforcement Forfeits	647,292	620,799	634,539	13,740	2.2%
Emergency Mgmt	1,180,567	1,129,350	1,251,777	122,427	10.8%
Facilities Mgmt-CX	1,587,860	1,715,071	2,013,425	298,354	17.4%
Jail Health Services	0	19,750,456	19,693,952	(56,504)	-0.3%
Judicial Administration	14,531,679	15,397,222	15,680,238	283,016	1.8%
Pros Atty Antiprofitteering	100,078	100,088	119,897	19,809	19.8%
Prosecuting Attorney	43,435,038	45,957,856	47,621,663	1,663,807	3.6%
Public Defense	29,458,932	32,966,919	32,119,830	(847,089)	-2.6%
Sheriff	98,856,570	104,827,505	110,097,778	5,270,273	5.0%
Superior Court	33,995,010	34,858,138	36,219,504	1,361,366	3.9%
<b>Total Law, Safety &amp; Justice</b>	<b>353,309,622</b>	<b>372,839,659</b>	<b>384,695,154</b>	<b>11,855,495</b>	<b>3.2%</b>
<b>Other Agencies</b>					
CX Fund Transfers	33,129,449	21,127,962	17,253,088	(3,874,874)	-18.3%
Executive Contingency	2,000,000	2,000,000	2,000,000	0	0.0%
Internal Support	7,191,906	8,454,282	5,230,934	(3,223,348)	-38.1%
Salary & Wage Contingency	10,284,474	3,800,000	2,943,000	(857,000)	-22.6%
<b>Total Other Agencies</b>	<b>52,605,829</b>	<b>35,382,244</b>	<b>27,427,022</b>	<b>(7,955,222)</b>	<b>-22.5%</b>
<b>Total Current Expense &amp; Criminal Justice Funds Restated</b>					
	<b>504,934,414</b>	<b>525,268,182</b>	<b>536,750,901</b>	<b>11,482,719</b>	<b>2.2%</b>

Criminal Justice appropriation units are included in the following: Adult Detention, District Court, Community Services Division, Judicial Administration, Management & Budget, Parks and Recreation, Prosecuting Attorney, Public Defense, Salary & Wage, Sheriff, Superior Court and CX Fund Transfers for 2003 and 2004 Adopted. They are embedded in 2005 Proposed amounts. See Criminal Justice Fund expenditures for individual 2003 and 2004 adopted amounts.

**KING COUNTY AT A GLANCE**

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

<b>Program Area Appropriation</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Employee Benefits	124,562,626	157,203,579	165,262,599	8,059,020	5.1%
Facilities Management Internal Service Fund	33,463,198	34,376,738	35,665,277	1,288,539	3.7%
Finance and Business Operations	24,937,375	27,562,563	28,125,286	562,723	2.0%
I-Net Operations	931,958	1,720,680	2,705,620	984,940	57.2%
ITS-Printing & Graphic Arts	3,602,262	3,630,347	3,644,711	14,364	0.4%
ITS--Technology Services	22,874,838	23,651,628	24,764,091	1,112,463	4.7%
ITS--Telecommunications	1,986,447	2,273,491	1,798,461	(475,030)	-20.9%
Office of Information Resources Management	3,725,777	1,377,579	1,918,041	540,462	39.2%
Radio Communication Services (800 MHz)	2,299,021	2,470,176	2,596,690	126,514	5.1%
Recorder's O&M	1,307,661	1,169,780	1,100,091	(69,689)	-6.0%
Risk Management	24,122,779	26,042,896	20,002,247	(6,040,649)	-23.2%
Safety & Claims Management	21,800,137	25,081,714	30,518,588	5,436,874	21.7%
Sales Tax Reserve Contingency	4,020,313	3,920,150	4,171,491	251,341	6.4%
<b>Total General Government</b>	<b>269,634,392</b>	<b>310,481,321</b>	<b>322,273,193</b>	<b>11,791,872</b>	<b>3.8%</b>
<b>Health and Human Services</b>					
Alcoholism & Substance Abuse	17,739,296	18,379,361	23,567,682	5,188,321	28.2%
Children/Family Services	3,668,862	15,695,025	19,984,454	4,289,429	27.3%
Community & Human Services, Admin	1,277,253	1,349,417	1,736,898	387,481	28.7%
Developmental Disabilities	18,284,648	17,595,219	19,944,215	2,348,996	13.4%
Dislocated Worker Program Admin	11,344,501	10,631,620	6,922,753	(3,708,867)	-34.9%
Emergency Medical Services (EMS)	34,854,283	36,232,328	38,045,983	1,813,655	5.0%
Federal Housing & Community Development	18,640,735	20,226,461	20,611,473	385,012	1.9%
Local Hazardous Waste	12,486,814	12,519,878	11,418,697	(1,101,181)	-8.8%
Mental Health	93,796,933	94,700,094	101,495,959	6,795,865	7.2%
Public Health	187,919,027	181,809,830	184,367,348	2,557,518	1.4%
Veterans Services	2,057,218	2,089,737	2,482,976	393,239	18.8%
<b>Total Health and Human Services</b>	<b>402,069,570</b>	<b>411,228,970</b>	<b>430,578,438</b>	<b>19,349,468</b>	<b>4.7%</b>
<b>Law, Safety &amp; Justice</b>					
Automated Fingerprint Identification System	11,432,285	11,901,759	12,639,692	737,933	6.2%
Enhanced-911	18,448,522	16,167,848	14,986,856	(1,180,992)	-7.3%
Inmate Welfare - Adult	1,820,308	1,153,223	1,169,285	16,062	1.4%
Inmate Welfare - Juvenile	45,000	45,000	32,000	(13,000)	-28.9%
Youth Employment	6,781,617	7,408,613	7,718,679	310,066	4.2%
<b>Total Law, Safety and Justice</b>	<b>38,527,732</b>	<b>36,676,443</b>	<b>36,546,512</b>	<b>(129,931)</b>	<b>-0.4%</b>
<b>Physical Environment</b>					
Airport	10,404,357	11,287,595	10,860,027	(427,568)	-3.8%
Development & Environment Svcs (DDES)	29,855,535	30,940,462	29,846,796	(1,093,666)	-3.5%
DOT Director's Office	4,392,835	4,393,675	4,843,533	449,858	10.2%
Equipment Repair & Replacement (ER&R)	11,638,902	10,535,780	10,987,809	452,029	4.3%
GIS Internal Service Fund	3,325,335	3,398,884	3,531,863	132,979	3.9%
Inter-County River Improvement	50,096	48,849	124,925	76,076	155.7%
Motor Pool	11,787,046	9,099,399	10,019,005	919,606	10.1%
Natural Resources Administration	4,918,858	4,857,224	4,509,975	(347,249)	-7.1%
Noxious Weed Control Program	1,081,743	1,097,324	1,172,602	75,278	6.9%
Parks & Recreation	0	19,356,220	20,534,400	1,178,180	6.1%
River Improvement	3,597,791	4,454,083	4,199,573	(254,510)	-5.7%
Roads	60,779,590	63,955,707	66,439,373	2,483,666	3.9%
Rural Drainage	4,680,378	4,477,848	4,331,854	(145,994)	-3.3%
Solid Waste	82,727,372	86,024,853	84,945,087	(1,079,766)	-1.3%
Solid Waste Post-Closure Landfill Maintenance	3,366,549	6,416,590	3,148,029	(3,268,561)	-50.9%
Stormwater Decant Program	524,449	514,818	517,355	2,537	0.5%
Transit	387,571,173	405,237,968	431,957,411	26,719,443	6.6%
Transit Revenue Vehicle Replacement	9,950,151	13,270,763	9,321,375	(3,949,388)	-29.8%
Waste Water Treatment	84,440,046	84,640,000	86,860,000	2,220,000	2.6%

## KING COUNTY AT A GLANCE

Wastewater Equipment Rental & Revolving	1,838,528	2,322,418	2,565,461	243,043	10.5%
Water & Land Resources (SWM)	37,975,779	39,467,670	39,827,171	359,501	0.9%
Water Quality--CIP Transfers	34,821,000	0	0	0	N/A
Youth Sports Facilities Grant	652,040	654,451	934,490	280,039	42.8%
<b>Total Physical Environment</b>	<b>790,379,553</b>	<b>806,452,581</b>	<b>831,478,114</b>	<b>25,025,533</b>	<b>3.1%</b>
<b>Other Agencies</b>					
Airport Construction Transfer	600,000	0	1,520,260	1,520,260	N/A
Clark Contract Admin	805,876	0	0	0	N/A
Cultural Development Authority	21,236,761	7,230,988	7,376,816	145,828	2.0%
Grants Fund	10,431,186	24,888,668	21,881,922	(3,006,746)	-12.1%
LLEBG 1999LBVX8880 Grant	524,663	0	0	0	N/A
LLEBG FFY 2003 Grant	0	398,623	0	(398,623)	-100.0%
LLEBG FFY 2004 Grant	0	0	174,416	174,416	N/A
OMB/Class Comp	0	0	3,872,683	3,872,683	N/A
OMB/Covey Lawsuit Admin	0	7,557,500	0	(7,557,500)	-100.0%
OMB/Duncan Roberts	0	23,900,000	18,000,000	(5,900,000)	-24.7%
OMB/Dupuis Lawsuit Admin	0	1,668,000	0	(1,668,000)	-100.0%
PERs Liability	1,700,570	1,600,000	1,600,000	0	0.0%
Public Transportation CIP Transfer	(57,469,000)	(63,161,806)	(70,617,000)	(7,455,194)	11.8%
Roads Construction Transfer	27,138,424	29,788,813	32,446,323	2,657,510	8.9%
<b>Total Other Agencies</b>	<b>4,968,480</b>	<b>33,870,786</b>	<b>16,255,420</b>	<b>(17,615,366)</b>	<b>-52.0%</b>
<b>Debt Service</b>					
Limited G.O. Bond Redemption	137,125,712	125,270,279	131,871,975	6,601,696	5.3%
Stadium G.O. Bond Redemption	2,214,976	2,211,976	2,217,162	5,186	0.2%
Unlimited G.O. Bond Redemption	36,112,278	43,001,224	43,475,972	474,748	1.1%
Wastewater Treatment Debt Service	103,214,000	110,082,000	120,492,000	10,410,000	9.5%
<b>Total Debt Service</b>	<b>278,666,966</b>	<b>280,565,479</b>	<b>298,057,109</b>	<b>17,491,630</b>	<b>6.2%</b>
<b>Capital Improvement Program</b>					
General Gov't Capital Improvement Program	533,491,565	229,741,612	290,905,715	61,164,103	26.6%
Roads Capital Improvement Program	81,928,473	49,067,000	58,220,000	9,153,000	18.7%
Wastewater Capital Improvement Program	240,078,644	302,971,894	567,418,747	264,446,853	87.3%
Surface Water Capital Improvement Program	0	10,066,980	13,236,080	3,169,100	31.5%
Major Maintenance Capital Improvement Program	0	9,565,224	11,990,306	2,425,082	25.4%
<b>Total Capital Improvement</b>	<b>855,498,682</b>	<b>601,412,710</b>	<b>941,770,848</b>	<b>340,358,138</b>	<b>56.6%</b>
<b>Total Non-Current Expense Funds</b>	<b>2,639,745,375</b>	<b>2,480,688,290</b>	<b>2,876,959,634</b>	<b>396,271,344</b>	<b>16.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>3,144,679,789</b>	<b>3,005,956,472</b>	<b>3,413,710,535</b>	<b>407,754,063</b>	<b>13.6%</b>

**Expenditures by Appropriation Unit  
Criminal Justice Fund (CJ) (Closing for 2005)**

	2003 Adopted	2004 Adopted	2005 Adopted	Amount of Change	Percent Change
Adult Detention/CJ	5,620,614	6,199,537	0	(6,199,537)	-100.0%
District Court/CJ	1,122,802	1,181,624	0	(1,181,624)	-100.0%
Human Services/CJ	748,624	748,624	0	(748,624)	-100.0%
Judicial Administration/CJ	485,768	501,619	0	(501,619)	-100.0%
Management & Budget/CJ	362,723	747,027	0	(747,027)	-100.0%
Parks & Recreation/CJ	434,547	-	0		
Prosecuting Attorney/CJ	2,726,587	2,934,559	0	(2,934,559)	-100.0%
Public Defense/CJ	24,045	24,045	0	(24,045)	-100.0%
Salary & Wage Contingency/CJ	2,439,379	2,595,846	0	(2,595,846)	-100.0%
Sheriff/CJ	435,474	200,000	0	(200,000)	-100.0%
Superior Court/CJ	1,634,715	1,776,602	0	(1,776,602)	-100.0%
Transfer to Other Funds/CJ	258,808	281,243	0	(281,243)	-100.0%
<b>Total Criminal Justice Funds</b>	<b>16,294,086</b>	<b>17,190,726</b>	<b>0</b>	<b>(17,190,726)</b>	<b>-100%</b>

Criminal Justice fund is being merged with the Current Expense Fund for 2005. CJ appropriation units are restated in the CX fund in the following agencies: Adult Detention, District Court, Community Services Division, Judicial Administration, Management & Budget, Parks and Recreation, Prosecuting Attorney, Public Defense, Salary & Wage, Sheriff, Superior Court and CX Fund Transfers for 2003 and 2004 Adopted. They are embedded in 2005 Proposed amount. For further information on fund balance transfers see Criminal Justice and Current Expense Financial Plans.

2005 Adopted Budgets by Size of Appropriation Unit

Appropriation	2005 Expenditures	2005 Revenues	2005 FTEs	Percent of Category Budget
<b>Operating Budgets</b>				
Transit	431,957,411	361,648,689	3707.43	20.26%
Public Health	184,367,348	183,126,857	1251.41	8.65%
Employee Benefits	165,262,599	160,115,539	8.00	7.75%
Sheriff	110,097,778	47,398,780	998.00	5.16%
Mental Health	101,495,959	100,675,717	77.25	4.76%
Adult and Juvenile Detention	97,906,164	18,022,729	928.17	4.59%
Waste Water Treatment	86,860,000	234,204,821	598.70	4.07%
Solid Waste	84,945,087	87,993,609	404.80	3.98%
Roads	66,439,373	98,844,003	584.70	3.12%
Prosecuting Attorney	47,621,663	15,290,805	493.85	2.23%
Water & Land Resources (SWM)	39,827,171	38,493,536	329.26	1.87%
Emergency Medical Services (EMS)	38,045,983	37,770,191	98.87	1.78%
Superior Court	36,219,504	3,550,872	383.95	1.70%
DCFM--Internal Service Fund	35,665,277	36,325,666	282.62	1.67%
Public Defense	32,119,830	3,219,632	24.00	1.51%
Safety & Claims Management	30,518,588	29,891,887	27.00	1.43%
Development & Environment Svcs (DDES)	29,846,796	32,476,882	235.50	1.40%
Finance and Business Operations	28,125,286	27,357,196	211.00	1.32%
ITS--Technology Services	24,764,091	24,643,701	137.00	1.16%
Alcoholism & Substance Abuse	23,567,682	22,639,418	48.30	1.11%
Grants Fund	21,881,922	21,881,922	75.72	1.03%
District Court	21,336,387	12,945,629	232.35	1.00%
Records & Elections	20,657,805	28,233,566	152.33	0.97%
Federal Housing & Community Developm	20,611,473	20,611,473	36.00	0.97%
Parks & Recreation	20,534,400	20,599,327	155.01	0.96%
Risk Management	20,002,247	24,627,930	20.50	0.94%
Developmental Disabilities	19,944,215	19,514,779	18.75	0.94%
Jail Health Services	19,693,952	569,509	153.27	0.92%
OMB/Duncan Roberts	18,000,000	0	0	0.84%
County Assessor	17,825,068	125,000	229.00	0.84%
Judicial Administration	15,680,238	8,733,571	203.00	0.74%
Enhanced-911	14,986,856	14,023,889	10.00	0.70%
Automated Fingerprint Identification System	12,639,692	12,604,030	89.00	0.59%
Local Hazardous Waste	11,418,697	9,160,842	0	0.54%
Equipment Rental & Revolving (ER&R)	10,987,809	7,969,095	55.00	0.52%
Airport	10,860,027	10,830,947	48.00	0.51%
Motor Pool Equipment Rental & Revolving	10,019,005	8,323,796	21.00	0.47%
Transit Revenue Vehicle Replacement	9,321,375	37,317,651	0	0.44%
Youth Employment	7,718,679	7,652,493	55.58	0.36%
Human Resources Management	7,662,330	57,949	67.50	0.36%

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Cultural Development Authority	7,376,816	7,326,816	0	0.35%
Council Administration	7,202,024	0	57.00	0.34%
Dislocated Worker Program Admin	6,922,753	6,900,000	58.00	0.32%
Office of Management & Budget	5,989,194	100,000	41.00	0.28%
County Council	5,856,968	0	64.00	0.27%
Internal Support	5,230,934	75,000	0	0.25%
DOT Director's Office	4,843,533	1,718,657	33.00	0.23%
Natural Resources Administration	4,509,975	4,523,068	29.00	0.21%
Rural Drainage	4,331,854	4,277,271	0	0.20%
River Improvement	4,199,573	3,851,711	12.50	0.20%
Sales Tax Reserve Contingency	4,171,491	4,171,491	0	0.20%
OMB/ITS Class Comp	3,872,683	0	0	0.18%
ITS-Printing & Graphic Arts	3,644,711	3,644,312	18.00	0.17%
GIS Internal Service Fund	3,531,863	3,457,240	31.00	0.17%
Solid Waste Post-Closure Landfill Mainte	3,148,029	699,883	1.00	0.15%
Office of the Executive	3,099,543	0	25.00	0.15%
Salary & Wage Contingency	2,943,000	0	0	0.14%
Finance - CX	2,838,137	374,199,038	0	0.13%
I-Net Operations	2,705,620	2,820,204	7.00	0.13%
Property Services	2,603,046	3,875,500	28.00	0.12%
Radio Communication Services (800 MHz	2,596,690	3,304,052	14.00	0.12%
Wastewater Equipment Rental & Revolvir	2,565,461	2,042,213	0	0.12%
Veterans Services	2,482,976	2,176,383	7.00	0.12%
Executive Services-Admin	2,105,491	25,000	18.00	0.10%
Facilities Management--CX	2,013,425	0	33.40	0.09%
Executive Contingency	2,000,000	0	0	0.09%
Office of Business Relations & Economic	1,944,795	45,716	14.00	0.09%
Office of Information Resources Manager	1,918,041	1,726,080	7.00	0.09%
ITS--Telecommunications	1,798,461	1,907,653	8.00	0.08%
Community & Human Services, Admin	1,736,898	1,710,263	12.00	0.08%
PERs Liability	1,600,000	0	0	0.08%
Office of Emergency Management	1,251,777	255,000	5.00	0.06%
Council Auditor	1,217,845	25,000	11.00	0.06%
Noxious Weed Control Program	1,172,602	990,145	6.00	0.05%
Inmate Welfare - Adult	1,169,285	1,247,600	0	0.05%
Recorder's O&M	1,100,091	1,115,249	6.50	0.05%
Youth Sports Facilities Grant	934,490	564,871	1.00	0.04%
Ombudsman/Tax Advisor	766,020	0	9.00	0.04%
State Auditor	637,316	0	0	0.03%
Drug Enforcement Forfeits	634,539	701,097	2.00	0.03%
King County Civic Television	614,462	0	7.00	0.03%
Hearing Examiner	595,521	0	5.00	0.03%
Board of Appeals	562,312	0	4.00	0.03%
Stormwater Decant Program	517,355	556,500	0	0.02%
Special Programs	497,052	0	0	0.02%
County Executive	282,885	0	2.00	0.01%

**KING COUNTY AT A GLANCE**

Boundary Review Board	256,827	2,500	2.00	0.01%
Cable Communications	198,782	3,450,000	2.00	0.01%
LLEBG FFY 2004 Grant	174,416	174,416	0	0.01%
Inter-County River Improvement	124,925	50,500	0	0.01%
Prosecuting Attorney Antiprofitteering	119,897	0	0	0.01%
Inmate Welfare - Juvenile	32,000	32,000	0	0.00%
<b>Total Operating Budgets</b>	<b>2,132,080,151</b>	<b>2,273,216,357</b>	<b>13,032.22</b>	<b>100.00%</b>
<b>Debt Service Budgets</b>				
Limited G.O. Bond Redemption	131,871,975	131,998,198	0	44.24%
Wastewater Treatment Debt Service	120,492,000	0	0	40.43%
Unlimited G.O. Bond Redemption	43,475,972	37,578,375	0	14.59%
Stadium G.O. Bond Redemption	2,217,162	2,499,500	0	0.74%
<b>Total Debt Service Budgets</b>	<b>298,057,109</b>	<b>172,076,073</b>	<b>0</b>	<b>100.00%</b>
<b>Capital Improvement Budgets</b>				
Waste Water Treatment CIP	567,418,747	574,169,798	0	60.25%
Capital Improvement Program	290,905,715	237,170,658	0	30.89%
Roads Capital Improvement Program	58,220,000	57,500,000	0	6.18%
SWM CIP	13,236,080	12,195,697	0	1.41%
Major Maintenance CIP	11,990,306	9,931,205	0	1.27%
<b>Total Capital Improvement Budgets</b>	<b>941,770,848</b>	<b>890,967,358</b>	<b>0</b>	<b>100.00%</b>
<b>Total King County</b>	<b>3,371,908,108</b>	<b>3,336,259,788</b>	<b>13,032.22</b>	

# **FTEs Schedules**

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

Department	2003	2004	2005	FTE	
	Adopted	Adopted	Adopted	Change 2005-2004	% Change
01 Council	157.00	157.00	157.00	0	0.0%
11 Executive	2.00	2.00	2.00	0	0.0%
13 Office of the Executive	92.00	87.50	87.00	(0.50)	-0.6%
20 Sheriff	1,078.00	1,089.00	1,089.00	0	0.0%
32 Developmental & Environmental Services	249.50	241.50	235.50	(6.00)	-2.5%
38 Natural Resources	1,600.90	1,549.56	1,568.27	18.71	1.2%
40 Executive Services	1,036.38	1,043.03	1,055.85	12.82	1.2%
50 Prosecuting Attorney	504.10	505.10	493.85	(11.25)	-2.2%
51 Superior Court	391.50	383.75	383.95	0.20	0.1%
53 District Court	235.35	229.35	232.35	3.00	1.3%
54 Judicial Administration	210.50	213.00	203.00	(10.00)	-4.7%
63 Boundary Review Board	2.00	2.00	2.00	0	0.0%
65 Internal Support & Grants	79.46	94.02	97.72	3.70	3.9%
67 County Assessor	229.00	229.00	229.00	0	0.0%
70 Transportation	4,457.46	4,429.89	4,449.13	19.24	0.4%
80 Public Health	1,474.96	1,474.21	1,503.55	29.34	2.0%
90 Adult and Juvenile Detention	917.00	937.86	928.17	(9.69)	-1.0%
93 Community & Human Services	333.65	321.38	336.88	15.50	4.8%
<b>Total County</b>	<b>13,050.76</b>	<b>12,989.15</b>	<b>13,054.22</b>	<b>65.07</b>	<b>0.5%</b>

## KING COUNTY AT A GLANCE

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### King County FTEs

<b>All Funds</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005 Adopted</b>	<b>Change over 2001</b>	<b>% Change over 2001</b>
General Government	1,595	1,501	1,457	1,461	1,472	(123)	(7.7%)
Physical Environment	6,372	6,445	6,308	6,221	6,253	(119)	(1.9%)
Health & Human Services	1,794	1,865	1,789	1,636	1,691	(102)	(5.7%)
Law, Safety & Justice	3,610	3,553	3,497	3,672	3,638	28	.8%
<b>Total</b>	<b>13,371</b>	<b>13,364</b>	<b>13,051</b>	<b>12,989</b>	<b>13,054</b>	<b>(317)</b>	<b>(2.4%)</b>

<b>Current Expense Fund Only</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005 Adopted</b>	<b>Change over 2001</b>	<b>% Change over 2001</b>
General Government	803	765	730	733	738	(65)	(8.1%)
Parks (Physical Environment)	295	238	154	0	0	(295)	(100.0%)
Health & Human Services	38	28	20	0	0	(38)	(100.0%)
Law, Safety & Justice	3,271	3,233	3,174	3,348	3,457	186	5.7%
<b>Total</b>	<b>4,407</b>	<b>4,265</b>	<b>4,078</b>	<b>4,081</b>	<b>4,195</b>	<b>(212)</b>	<b>(4.8%)</b>

All Funds above include Current Expense FTEs.

Current Expense Fund does not include Criminal Justice Fund FTEs in previous years.

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

Source: 2005 Essbase Budget Development System

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

Program Area/Appropriation Unit	2003	2004	2005 Adopted	FTE	
	Adopted	Adopted		Change 2005-2004	% Change 2005-2004
<b>General Government</b>					
Board Of Appeals	4.00	4.00	4.00	0	0.0%
Boundary Review Board	2.00	2.00	2.00	0	0.0%
Business Rel & Econ Dev	15.50	16.50	14.00	(2.50)	-15.2%
Cable Communications	2.00	2.00	2.00	0	0.0%
Council Administration	57.00	57.00	57.00	0	0.0%
Council Auditor	11.00	11.00	11.00	0	0.0%
County Assessor	229.00	229.00	229.00	0	0.0%
County Council	64.00	64.00	64.00	0	0.0%
County Executive	2.00	2.00	2.00	0	0.0%
Executive Svcs-Admin	16.00	17.00	18.00	1.00	N/A
Hearing Examiner	5.00	5.00	5.00	0	0.0%
Human Resources Mgmt	59.50	63.50	67.50	4.00	6.3%
Kc Civic Television	7.00	7.00	7.00	0	0.0%
Office Of Mgmt & Budget	43.00	41.00	41.00	0	0.0%
Office Of The Executive	25.00	24.00	25.00	1.00	N/A
Ombudsman/Tax Advisor	9.00	9.00	9.00	0	0.0%
Property Services	30.00	28.00	28.00	0	0.0%
Records,Elections&Licensing	151.23	151.38	152.33	0.95	0.6%
<b>Total General Government</b>	<b>732.23</b>	<b>733.38</b>	<b>737.83</b>	<b>4.45</b>	<b>0.6%</b>
<b>Physical Environment</b>					
Parks & Recreation	156.93	0	0	0	N/A
<b>Total Physical Environment</b>	<b>156.93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Health &amp; Human Services</b>					
Community Svcs Div	19.90	0	0	0	N/A
<b>Total Health &amp; Human Services</b>	<b>19.90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Law, Safety and Justice</b>					
Adult And Juvenile Detention	917.00	937.86	928.17	(9.69)	-1.0%
District Court	235.35	229.35	232.35	3.00	1.3%
Drug Enforcement Forfeits	2.00	2.00	2.00	0	0.0%
Emergency Mgmt	5.00	5.00	5.00	0	0.0%
Facilities Mgmt-Cx	33.40	33.40	33.40	0	0.0%
Jail Health Services	-	153.60	153.27	(0.33)	-0.2%
Judicial Administration	210.50	213.00	203.00	(10.00)	-4.7%
Prosecuting Attorney	504.10	505.10	493.85	(11.25)	-2.2%
Public Defense	25.50	25.50	24.00	(1.50)	-5.9%
Sheriff	988.00	998.00	998.00	0	0.0%
Superior Court	391.50	383.75	383.95	0.20	0.1%
<b>Total Law, Safety &amp; Justice</b>	<b>3,312.35</b>	<b>3,486.56</b>	<b>3,456.99</b>	<b>(29.57)</b>	<b>-0.8%</b>
<b>Total Current Expense Fund</b>	<b>4,221.41</b>	<b>4,219.94</b>	<b>4,194.82</b>	<b>(25.12)</b>	<b>-0.6%</b>

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

For comparison purposes, CJ FTEs are included in the 2003 and 2004 adopted amounts.

for OMB, Parks, District Court, Prosecuting Attorney, Sheriff, and Superior Court.

Parks was transferred to its own special revenue fund in 2004. Community and Human Services was transferred to the the CFS fund in 2004.

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

<b>Program Area/Appropriation Unit</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>2005 Adopted</b>	<b>FTE Change 2005-2004</b>	<b>% Change 2005-2004</b>
<b>General Government</b>					
DCFM--Internal Service Fund	279.75	281.25	282.62	1.37	0.5%
Employee Benefits	9.00	7.00	8.00	1.00	14.3%
Finance and Business Operations	203.50	209.00	211.00	2.00	1.0%
Grants Fund	79.46	74.96	75.72	0.76	1.0%
I-Net Operations	7.00	7.00	7.00	0	0.0%
ITS-Printing & Graphic Arts	18.00	18.00	18.00	0	0.0%
ITS--Technology Services	138.00	135.50	137.00	1.50	1.1%
ITS--Telecommunications	8.00	8.00	8.00	0	0.0%
Office of Information Resources Management	8.50	6.00	7.00	1.00	16.7%
Radio Communication Services (800 MHz)	14.00	14.00	14.00	0	0.0%
Recorder's O&M	5.50	6.50	6.50	0	0.0%
Risk Management	20.50	20.50	20.50	0	0.0%
Safety & Claims Management	27.00	27.00	27.00	0	0.0%
<b>Total General Government Total</b>	<b>818.21</b>	<b>814.71</b>	<b>822.34</b>	<b>7.63</b>	<b>0.9%</b>
<b>Health &amp; Human Services</b>					
Alcoholism & Substance Abuse	33.00	45.30	48.30	3.00	6.6%
Community & Human Services, Admin	10.00	10.00	12.00	2.00	20.0%
Children & Family Service Set-Aside	-	19.06	22.00		
Developmental Disabilities	14.75	14.75	18.75	4.00	27.1%
Dislocated Worker Program Admin	52.00	58.00	58.00	0	0.0%
Emergency Medical Services (EMS)	91.12	98.87	98.87	0	0.0%
Federal Housing & Community Development	36.17	37.00	36.00	(1.00)	-2.7%
Mental Health	91.75	80.25	77.25	(3.00)	-3.7%
Public Health	1,383.84	1,221.74	1,251.41	29.67	N/A
Veterans Services	7.00	7.00	7.00	0	0.0%
Youth Employment	43.58	43.58	55.58	12.00	27.5%
<b>Total Health &amp; Human Services Program</b>	<b>1,763.21</b>	<b>1,635.55</b>	<b>1,685.16</b>	<b>49.61</b>	<b>3.0%</b>
<b>Law, Safety &amp; Justice Program</b>					
Automated Fingerprint Identification System	88.00	89.00	89.00	0	0.0%
Enhanced-911	9.00	9.00	10.00	1.00	11.1%
<b>Total Law, Safety &amp; Justice Program</b>	<b>97.00</b>	<b>98.00</b>	<b>99.00</b>	<b>1.00</b>	<b>1.0%</b>
<b>Physical Environment</b>					
Airport	52.50	52.50	48.00	(4.50)	-8.6%
Development & Environment Svcs (DDES)	249.50	241.50	235.50	(6.00)	-2.5%
DOT Director's Office	33.00	33.00	33.00	0	0.0%
Equipment Rental & Revolving (ER&R)	53.00	54.00	55.00	1.00	1.9%
GIS Internal Service Fund	31.00	31.00	31.00	0	0.0%
Motor Pool Equipment Rental & Revolving	21.00	21.00	21.00	0	0.0%
Natural Resources Administration	29.00	28.00	29.00	1.00	3.6%
Noxious Weed Control Program	6.00	6.00	6.00	0	0.0%

## KING COUNTY AT A GLANCE

Parks & Recreation	-	159.93	155.01	(4.92)	-3.1%
River Improvement	11.50	11.50	12.50	1.00	8.7%
Roads	605.70	596.70	584.70	(12.00)	-2.0%
Solid Waste	448.38	377.43	404.80	27.37	7.3%
Solid Waste Post Closure Landfill	-	-	1.00	1.00	N/A
Transit	3,692.26	3,672.69	3,707.43	34.74	0.9%
Waste Water Treatment	579.70	596.60	598.70	2.10	0.4%
Water & Land Resources (SWM)	337.39	338.10	329.26	(8.84)	-2.6%
Youth Sports Facilities Grant	1.00	1.00	1.00	0	0.0%
<b>Total Physical Environment Program</b>	<b>6,150.93</b>	<b>6,220.95</b>	<b>6,252.90</b>	<b>31.95</b>	<b>0.5%</b>
<b>Total Non-Current Expense Funds</b>	<b>8,829.35</b>	<b>8,769.21</b>	<b>8,859.40</b>	<b>90.19</b>	<b>1.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>13,050.76</b>	<b>12,989.15</b>	<b>13,054.22</b>	<b>65.07</b>	<b>0.5%</b>

**Full Time Equivalents Positions (FTEs) by Appropriation Unit  
Criminal Justice Fund**

Program Area/Appropriation Unit	2003	2004	2005	FTE	
	Adopted	Adopted	Adopted	Change 2005-2004	% Change 2005-2004
<b>Law, Safety &amp; Justice</b>					
District Court/CJ	22.50	22.50	0	(22.50)	-100.0%
Judicial Admin/CJ	8.50	8.50	0	(8.50)	-100.0%
Management & Budget/CJ	2.00	0	0	0	
Parks & Recreation/CJ	3.00	0	0	0	
Prosecuting Attny/CJ	39.00	39.00	0	(39.00)	-100.0%
Sheriff/CJ	47.00	47.00	0	(47.00)	-100.0%
Superior Court/CJ	21.50	21.50	0	(21.50)	-100.0%
<b>Total Criminal Justice</b>	<b>143.50</b>	<b>138.50</b>	<b>0</b>	<b>(138.50)</b>	<b>-100.0%</b>

Note: Does not include Term Limited Employees, Extra-Help, Nor Overtime Positions  
For comparison purposes, 2003 and 2004 CJ FTEs are also included in Current Expense Fund.

# **Revenue Schedules**

**2005 Revenues and Expenditures  
By Fund**

<b>TITLE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>DIFFERENCE</b>
CURRENT EXPENSE FUND	528,809,504	536,750,901	(7,941,397)
DESGN CONTING	4,171,491	4,171,491	0
CHILDREN/FAMILY SERVICES	20,047,803	19,984,454	63,349
INMATE WELFARE FUND	1,279,600	1,201,285	78,315
COUNTY ROAD FUND	99,400,503	99,403,051	(2,548)
SW POST CLOSURE LF MAINT	699,883	3,148,029	(2,448,146)
RIVER IMPROV	3,851,711	4,199,573	(347,862)
VETERANS RELIEF	2,176,383	2,482,976	(306,593)
DEVELOPMENTAL DISABILITY	21,225,042	21,681,113	(456,071)
RECORDER'S O & M FUND	1,115,249	1,100,091	15,158
EMERGENCY TELEPHONE E911	14,023,889	14,986,856	(962,967)
MENTAL HEALTH	100,675,717	101,495,959	(820,242)
ARTS & CULTURAL DEV FUND	7,326,816	7,376,816	(50,000)
EMERGENCY MEDICAL SERVICE	37,770,191	38,045,983	(275,792)
SURFACE WATER MGT FUND	38,493,536	39,827,171	(1,333,635)
RURAL DRAINAGE	4,277,271	4,331,854	(54,583)
AUTO FINGERPRINT IDENT FD	12,604,030	12,639,692	(35,662)
ALCOHOLISM/SUBSTANCE ABUSE	22,639,418	23,567,682	(928,264)
LOCAL HAZARDOUS WASTE FD	9,160,842	11,418,697	(2,257,855)
YTH SPORTS FAC GRANT FUND	564,871	934,490	(369,619)
NOXIOUS WEED FUND	990,145	1,172,602	(182,457)
DEVLPMNT & ENVRNMNT SVCS	32,476,882	29,846,796	2,630,086
PERS LIABILITY SUBFUND	0	1,600,000	(1,600,000)
RISK ABATEMENT SUBFUND	0	18,000,000	(18,000,000)
RISK ABATEMENT IV	0	3,872,683	(3,872,683)
PARKS & RECREATION	20,599,327	20,534,400	64,927
PUBLIC HEALTH POOLING	183,126,857	184,367,348	(1,240,491)
INTERCOUNTY RIVER IMPROV	50,500	124,925	(74,425)
MISCELLANEOUS GRANTS FUND	21,881,922	21,881,922	0
LLEBG FFY 2004 GRANT	174,416	174,416	0
WORK TRAINING PROGRAM	7,652,493	7,718,679	(66,186)
DISLOCATED WKR PROG ADMIN	6,900,000	6,922,753	(22,753)
FED HOUSNG & COMM DEV FND	20,611,473	20,611,473	0
CAPITAL IMPROVEMENT PROJ	890,967,358	941,770,848	(50,803,490)
SOLID WASTE OPERATING	92,516,677	89,455,062	3,061,615
AIRPORT - BOEING FIELD	10,830,947	12,380,287	(1,549,340)
RADIO COMM OPRNG FND	3,304,052	2,596,690	707,362
INET OPERATIONS UNIT	2,820,204	2,705,620	114,584
WATER QUALITY	234,204,821	207,352,000	26,852,821
PUBLIC TRANSPORTATION	363,367,346	366,183,944	(2,816,598)
TRANSIT REVENUE FLEET REPL	37,317,651	9,321,375	27,996,276
SAFETY & WORKERS' COMP	29,891,887	30,518,588	(626,701)
WTR POLUTN CNTRL EQPT	2,042,213	2,565,461	(523,248)
FINANCE-INTERNAL SVC FUND	27,357,196	28,125,286	(768,090)
OIRM OPERATING FUND	1,726,080	1,918,041	(191,961)
DNRP GIS INTERNAL SVC FUND	3,457,240	3,531,863	(74,623)
EMPLOYEE BENEFITS PROGRAM	160,115,539	165,262,599	(5,147,060)
FACILITIES MANAGEMENT SUB	36,325,666	35,665,277	660,389
INSURANCE	24,627,930	20,002,247	4,625,683
DATA PROCESSING SERVICES	24,643,701	24,764,091	(120,390)
TELECOM SERVICES	1,907,653	1,798,461	109,192
PUBLIC WORKS EQUIP RENTAL	7,969,095	10,987,809	(3,018,714)
MOTOR POOL EQUIP RENTAL	8,323,796	10,019,005	(1,695,209)
PRINTING/GRAPHIC ARTS SRV	3,644,312	3,644,711	(399)
LIMITED G O BOND REDEMPT.	131,998,198	131,871,975	126,223
UNLIMITED G O BOND REDEM.	37,578,375	43,475,972	(5,897,597)
STADIUM G O BOND REDEMPT.	2,499,500	2,217,162	282,338
<b>TOTAL ALL COUNTY FUNDS</b>	<b>3,364,215,202</b>	<b>3,413,710,535</b>	<b>(49,777,671)</b>

Please see individual financial plan for fund balances.

**Current Expense Revenue Summary**

	2003 Adopted	2004 Adopted	2005 Adopted	\$ Change	
				2005-2004	% Change
Taxes	301,795,404	312,327,426	327,978,206	15,650,780	5.0%
Licenses & Permits	5,661,661	6,046,253	7,380,384	1,334,131	22.1%
Federal Grants-Direct	2,361,514	1,959,555	1,893,308	(66,247)	-3.4%
Federal Shared Revenues	50,000	60,000	60,000	-	0.0%
Federal Grants-Indirect	6,546,708	6,734,208	7,951,779	1,217,571	18.1%
State Grants	1,863,402	2,653,350	2,494,140	(159,210)	-6.0%
State Entitlements	1,424,505	1,407,505	6,559,055	5,151,550	366.0%
Intergovernmental Payment	52,269,056	56,001,858	53,164,198	(2,837,660)	-5.1%
Charges For Services	89,547,761	84,746,544	89,803,336	5,056,792	6.0%
Fines & Forfeits	7,780,918	9,079,402	8,230,176	(849,226)	-9.4%
Miscellaneous Revenue	14,334,565	14,710,993	13,879,035	(831,958)	-5.7%
Other Financing Sources	4,169,013	8,569,224	9,415,887	846,663	9.9%
<b>TOTAL REVENUES</b>	<b>487,804,507</b>	<b>504,296,318</b>	<b>528,809,504</b>	<b>24,513,186</b>	<b>4.9%</b>

**All Funds Revenue Summary**

	2003 Adopted	2004 Adopted	2005 Adopted	\$ Change	% Change
Taxes	768,926,884	810,477,672	798,101,039	(12,376,633)	-1.5%
Licenses & Permits	20,692,723	24,557,022	25,500,074	943,052	3.8%
Federal Grants-Direct	36,380,703	36,012,144	36,048,518	36,374	0.1%
Federal Shared Revenues	1,069,761	1,080,642	1,094,152	13,510	1.3%
Federal Grants-Indirect	87,214,090	87,876,906	85,944,129	(1,932,777)	-2.2%
State Grants	122,000,403	131,252,575	50,890,604	(80,361,971)	-61.2%
State Shared Revenues	0	14,687	-	(14,687)	-100.0%
State Entitlements	30,932,093	35,673,353	31,754,178	(3,919,175)	-11.0%
Grants From Local Units	1,786,320	797,178	767,704	(29,474)	-3.7%
Intergovernmental Payment	117,013,776	140,206,810	243,734,780	103,527,970	73.8%
Charges For Services	816,623,983	800,252,718	968,997,287	168,744,569	21.1%
Fines & Forfeits	7,803,918	9,119,402	8,290,176	(829,226)	-9.1%
Miscellaneous Revenue	148,556,560	151,304,244	134,553,969	(16,750,275)	-11.1%
Non Revenue Receipts	6,702,858	7,784,241	7,000,000	(784,241)	-10.1%
Other Financing Sources	102,388,953	132,006,750	80,571,234	(51,435,516)	-39.0%
<b>Subtotal Operating &amp; Debt Service</b>	<b>2,268,093,025</b>	<b>2,368,416,344</b>	<b>2,473,247,844</b>	<b>104,831,500</b>	<b>4.4%</b>
Capital Project Revenues	854,339,804	581,780,339	890,967,358	309,187,019	53.1%
<b>TOTAL COUNTY REVENUES</b>	<b>3,122,432,829</b>	<b>2,950,196,683</b>	<b>3,364,215,202</b>	<b>414,018,519</b>	<b>14.0%</b>

