

# APPENDICES

# King County at a Glance

## Population Statistics :

Population Statistics As of April 1, 2006			
	King County Cities	Unincorporated King County	King County Population
<b>1990</b>	<b>993,495</b>	<b>513,824</b>	<b>1,507,319</b>
1996	1,196,900	431,900	1,628,800
1997	1,214,100	432,100	1,646,200
1998	1,260,900	404,900	1,665,800
1999	1,289,900	387,100	1,677,000
<b>2000</b>	<b>1,384,270</b>	<b>352,764</b>	<b>1,737,034</b>
2001	1,404,721	353,579	1,758,300
2002	1,422,160	352,140	1,774,300
2003	1,427,457	351,843	1,779,300
2004	1,431,505	356,795	1,788,300
2005	1,443,800	364,500	1,808,300
2006	1,468,230	367,070	1,835,300
2007	1,493,045	368,255	1,861,300

## Land Area and Population Density, 2007:

2,134 square miles total land area  
 1,747 square miles unincorporated area  
 387 square miles in 39 cities

Population density per square mile: 872  
 Unincorporated population density per square mile: 211  
 Incorporated population density per square mile 3,858

Twelve Largest Employers	2000
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, 2005

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

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

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

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

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

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

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

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

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

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

**Number of Institutions of Higher Learning:**

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

Number of Public Community and Technical Colleges: 10

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

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

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

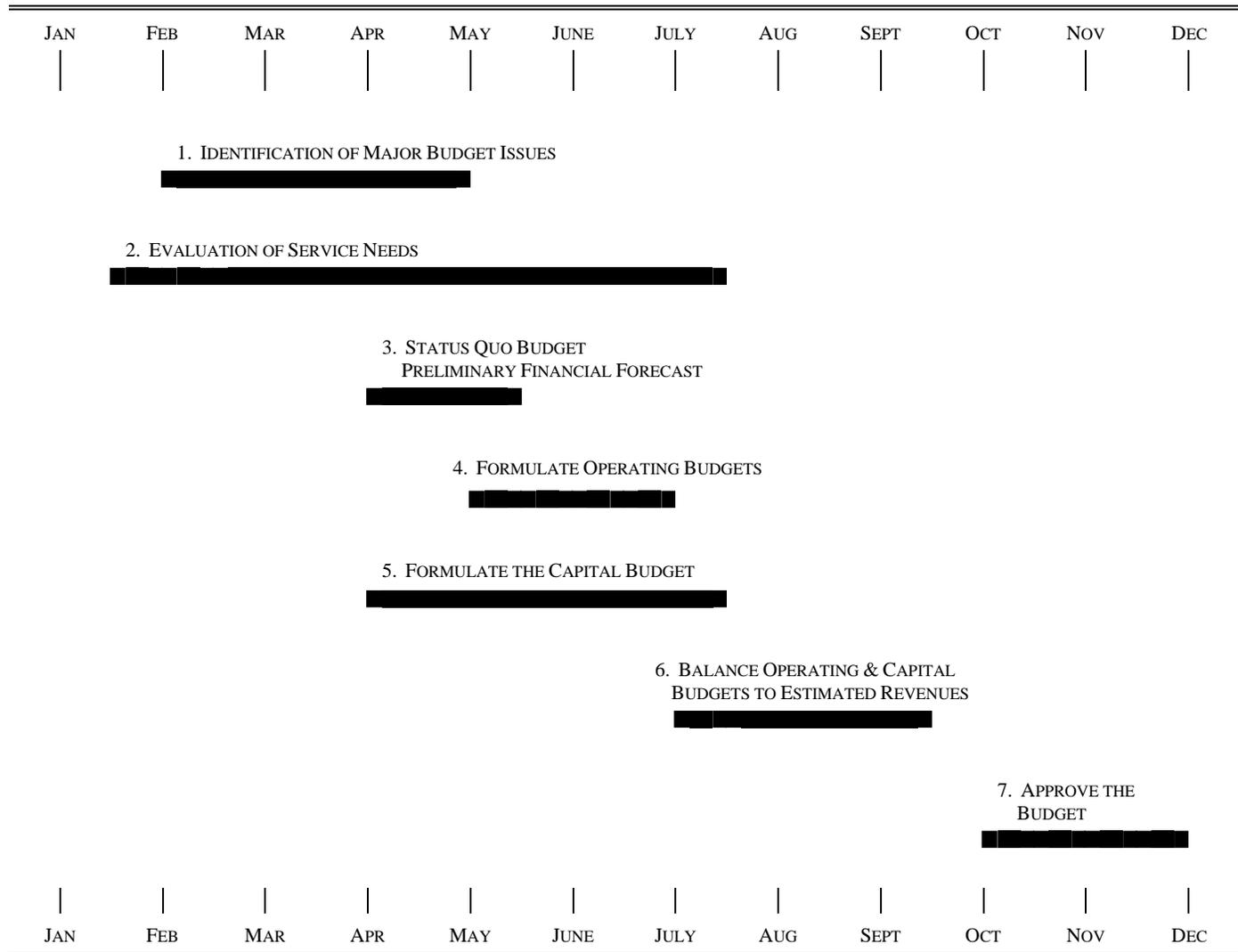
Sources: US Census Bureau (2000 US Census); Washington State Office of Financial Management; Washington State Employment Security Department; King County Office of Management and Budget; vehicles include cars, trucks, RVs.  
 cf 10/06

## THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2008 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 2008-2013. Criteria were adopted by the County Executive and cabinet to target new CIP projects of the highest priority for funding in 2008.

### 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 2008 budgets for this fund group. They are the county road, surface water, public health pooling, and the human services funds. During 2008 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 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 2008 Appropriations by Program Category All Resources

Program Category	2006 Adopted	2007 Adopted	2008 Proposed	2008 - 2007 \$ Change % Change	
General Government	474,059,816	503,855,916	547,757,704	43,901,788	8.7%
Physical Environment*	886,823,149	953,079,285	1,663,407,832	710,328,547	74.5%
Health and Human Services	438,060,052	497,249,972	557,616,966	60,366,994	12.1%
Law, Safety and Justice	448,322,762	483,067,595	509,243,395	26,175,800	5.4%
<b>Total Operating</b>	<b>2,247,265,778</b>	<b>2,437,252,768</b>	<b>3,278,025,897</b>	<b>840,773,129</b>	<b>34.5%</b>
Debt Service	333,712,535	353,087,586	368,259,121	15,171,535	4.3%
Capital Improvement*	723,865,453	1,066,805,896	1,171,360,511	104,554,615	9.8%
<b>TOTAL</b>	<b>3,304,843,767</b>	<b>3,857,146,250</b>	<b>4,817,645,529</b>	<b>960,499,279</b>	<b>24.9%</b>
<b>Non-Categorized</b>					
CX Fund Transfers	62,416,817	72,236,438	69,586,996		
Sales Tax Contingency	4,504,569	4,873,387	5,599,243		
Children and Family Services Double Count	7,697,620	7,764,298	8,012,239		
Other Fund Transfers	33,504,722	40,799,968	38,124,769		
Risk Abatement	2,200,000	1,151,352	1,302,417		
Transit CIP Transfer to Operating*	72,205,806	66,535,850	61,076,000		
Total Non-Categorized	182,529,534	193,361,293	183,701,664		
<b>Grand Total</b>	<b>\$ 3,487,373,301</b>	<b>\$ 4,050,507,543</b>	<b>\$ 5,001,347,193</b>		

\*Includes 2008/2009 Biennial Budget for Transit and Transit CIP.

## Summary Comparison of 2008 Appropriations by Program Category Current Expense and General Fund

Program Category	2006 Adopted	2007 Adopted	2008 Proposed	2008 - 2007 \$ Change % Change	
General Government	89,847,282	101,727,928	109,341,344	7,613,416	7.5%
Parks/DDES	6,091,483	6,972,363	7,261,974	289,611	4.2%
Health and Human Services	41,299,591	45,510,313	46,142,966	632,653	1.4%
Law, Safety and Justice	414,088,386	441,059,858	469,437,604	28,377,746	6.4%
CX Transfers to CIP	14,035,012	15,895,540	14,122,997	(1,772,543)	(11.2%)
Other Agencies	12,305,442	10,885,413	14,197,382	3,311,969	30.4%
<b>Total Current Expense*</b>	<b>577,667,196</b>	<b>622,051,415</b>	<b>660,504,267</b>	<b>38,452,852</b>	<b>6.2%</b>
<b>Subfunds to the General Fund</b>					
Sales Tax Reserve Contingency	4,504,569	4,873,387	5,599,243	725,856	14.9%
Children and Families Set-Aside	21,248,246	21,825,288	19,363,725	(2,461,563)	(11.3%)
Inmate Welfare	1,338,011	931,134	932,450	1,316	0.1%
<b>Total General Fund</b>	<b>\$ 604,758,022</b>	<b>\$ 649,681,224</b>	<b>\$ 686,399,685</b>	<b>\$ 36,718,461</b>	<b>5.7%</b>

\*The CX financial plan expenditures and this table reconcile by reducing the total CX fund amount by the double count of \$12,505,148 for the CX fund transfer to the Children and Families Set-Aside Fund, which equals \$647,999,119. To reconcile to General Fund financial plan expenditures add in Children and Families Set-Aside and Inmate Welfare. Sales Tax Contingency is ignore. Total General Fund Financial Plan expenditures and Pie Chart total is \$664 Million.

## 2006 Expenditures and Encumbrances by Fund

(In Thousands)

Fund	Fundname Appropriation Unit	2006 Actual Expenditures & Encumbrances
<b>0010</b>	<b>Current Expense</b>	
	0010 County Council	5,033
	0020 Council Administration	8,092
	0030 Hearing Examiner	498
	0040 Council Auditor	1,260
	0050 Ombudsman/Tax Advisor	956
	0060 King County Civic Television	646
	0070 Board of Appeals	601
	0110 County Executive	280
	0120 Office of the Executive	3,248
	0140 Office of Management and Budget	6,588
	0150 Finance - CX	3,221
	0180 Business Relations and Economic Development	2,259
	0200 Sheriff	117,191
	0205 Drug Enforcement Forfeits	378
	0401 Office of Emergency Management	1,403
	0417 Executive Services Administration	2,191
	0420 Human Resources Management	8,023
	0437 Cable Communications	262
	0440 Property Services	2,726
	0450 Facilities Management--CX	2,125
	0470 Records, Elections & Licensing Services	26,294
	0500 Prosecuting Attorney	51,574
	0501 Prosecuting Attorney Antiprofitteering	100
	0510 Superior Court	39,629
	0530 District Court	22,683
	0540 Judicial Administration	18,564
	0610 State Auditor	651
	0630 Boundary Review Board	283
	0650 Memberships & Dues	497
	0654/5 Designated for Contingencies	4,505
	0656 Internal Support	7,823
	0670 Assessments	18,979
	0694 Human Service Transfers	26,552
	0695 General Government Transfers	1,669
	0696 Public Health & EMS Transfers	20,134
	0697 Physical Environment Transfers	6,399
	0699 CIP Transfers	18,419
	0820 Jail Health	22,907
	0910 Adult & Juvenile Detention	107,775
	0934 Community Services Division	20,270
	0950 Public Defense	37,528
		<b>620,216</b>
<b>0015</b>	<b>Children &amp; Family Set-Aside</b>	
	0680 Children/Family Services Transfers	9,092
		<b>9,092</b>
<b>0016</b>	<b>Inmate Welfare</b>	
	0914 Inmate Welfare	1,247
		<b>1,247</b>

<b>1030</b>	<b>Road</b>		
	0730 Roads		79,394
	0734 Roads Construction Transfer		33,235
			<b>112,629</b>
<b>1040</b>	<b>Solid Waste Post-Closure Landfill Maintenance</b>		
	0715 Solid Waste Post-Closure Landfill Maintenance		2,897
			<b>2,897</b>
<b>1050</b>	<b>River Improvement</b>		
	0740 River Improvement		4,209
			<b>4,209</b>
<b>1060</b>	<b>Veterans Relief Services</b>		
	0480 Veterans Services		2,435
			<b>2,435</b>
<b>1070</b>	<b>Developmental Disabilities</b>		
	0920 Developmental Disabilities		21,743
	0935 Community & Human Services, Admin.		1,914
			<b>23,657</b>
<b>1090</b>	<b>Recorder's O &amp; M</b>		
	0471 Recorder's O&M		1,793
			<b>1,793</b>
<b>1110</b>	<b>E-911</b>		
	0431 Enhanced-911		16,415
			<b>16,415</b>
<b>1120</b>	<b>Mental Health</b>		
	0924 MHCADS/Mental Health		96,455
			<b>96,455</b>
<b>1170</b>	<b>Arts and Cultural Development</b>		
	0301 Cultural Development		12,949
			<b>12,949</b>
<b>1190</b>	<b>Emergency Medical Services</b>		
	0830 Emergency Medical Services (EMS)		42,347
			<b>42,347</b>
<b>1210</b>	<b>Surface Water Management</b>		
	0741 Water & Land Resources Shared Services		27,729
	0845 Surface Water Management Local Drainage Services		22,223
			<b>49,952</b>
<b>1220</b>	<b>AFIS</b>		
	0208 Automated Fingerprint Identification System		14,696
			<b>14,696</b>
<b>1260</b>	<b>Alcoholism &amp; Substance Abuse</b>		
	0960 MHCADS/Alcoholism & Substance Abuse		12,949
			<b>12,949</b>
<b>1280</b>	<b>Local Hazardous Waste</b>		
	0860 Local Hazardous Waste		11,825
			<b>11,825</b>

<b>1290</b>	<b>Youth Sports Facilities Grants</b>	
	0355 Youth Sports Facilities Grant	1,553
		<b>1,553</b>
<b>1311</b>	<b>Noxious Weed Control Program</b>	
	0384 Noxious Weed Control Program	1,190
		<b>1,190</b>
<b>1340</b>	<b>Development &amp; Environmental Services</b>	
	0325 Development & Environmental Svcs. (DDES)	28,544
		<b>28,544</b>
<b>1351</b>	<b>Logan/Knox Settlement</b>	
	1351 Logan/Knox Settlement Fund	657
		<b>657</b>
<b>1451</b>	<b>Parks 2004 Levy</b>	
	1451 Parks & Recreation	21,269
		<b>21,269</b>
<b>1391/6</b>	<b>Risk Abatement</b>	
	0091 OMB/Duncan Roberts Lawsuit Administration	102
	0092 Risk Abatement	518
	0904 OMB/2006 Fund	183
	0905 ITS/Class Comp	6
		<b>809</b>
<b>1800</b>	<b>Public Health</b>	
	0800 Public Health	181,450
		<b>181,450</b>
<b>1820</b>	<b>Inter-County River Improvements</b>	
	0760 Inter-County River Improvement	42
		<b>42</b>
<b>2240</b>	<b>Work Training Program</b>	
	0936 Youth Employment	10,968
		<b>10,968</b>
<b>4040</b>	<b>Solid Waste</b>	
	0381 Natural Resources Administration	4,674
	0720 Solid Waste	93,714
		<b>98,388</b>
<b>4290</b>	<b>Airport</b>	
	0710 Airport	11,326
	0716 Airport Construction Transfers	270
		<b>11,596</b>
<b>4501</b>	<b>Radio Communications Operations</b>	
	0213 Radio Communication Services (800 MHz)	2,715
		<b>2,715</b>
<b>4531</b>	<b>I-NET Operating</b>	
	0490 I-NET Operations	2,518
		<b>2,518</b>
<b>4610</b>	<b>Water Quality</b>	
	4000m Waste Water Treatment	91,121
	4999m Waste Water Treatment Debt Service	127,052
		<b>218,173</b>

<b>4640</b>	<b>Public Transportation</b>	
	5000m Transit	464,626
	5010m DOT Director's Office	4,879
	5002m Transit Revenue Vehicle Replacement	2,837
		<b>472,342</b>
<b>5420</b>	<b>Safety &amp; Workers Compensation</b>	
	0666 Safety & Claims Management	26,064
		<b>26,064</b>
<b>5441</b>	<b>Water Pollution Control Equipment</b>	
	0137 Wastewater Equipment Rental & Revolving	2,287
		<b>2,287</b>
<b>5450</b>	<b>Financial Services</b>	
	0130 Finance--Internal Service Fund	28,263
		<b>28,263</b>
<b>5461</b>	<b>DES Equipment Replacement</b>	
	0023 DES Equipment Replacement	428
		<b>428</b>
<b>5481</b>	<b>Geographic Information Systems</b>	
	3180m Geographic Information Systems (GIS)	3,470
		<b>3,470</b>
<b>5500</b>	<b>Employee Benefits</b>	
	0429 Employee Benefits	169,061
		<b>169,061</b>
<b>5511</b>	<b>Facilities Management</b>	
	0601 Facilities Management Internal Service Fund	36,564
		<b>36,564</b>
<b>5520</b>	<b>Insurance</b>	
	0154 Risk Management	25,890
		<b>25,890</b>
<b>5531</b>	<b>Information &amp; Telecommunication - Data Processing</b>	
	0432 ITS--Technology Services	25,159
		<b>25,159</b>
<b>5532</b>	<b>Information &amp; Telecommunication - Telecommunication</b>	
	0433 ITS--Telecommunications	3,253
		<b>3,253</b>
<b>5534</b>	<b>Office of Information Resource Management</b>	
	0554 Office of Information Resource Management	1,595
		<b>1,595</b>
<b>5570</b>	<b>Equipment Rental &amp; Replacement</b>	
	0750 Equipment Repair & Replacement (ER&R)	8,689
		<b>8,689</b>
<b>5580</b>	<b>Motor Pool</b>	
	0780 Motor Pool	9,388
		<b>9,388</b>

<b>5600</b>	<b>Printing and Graphic Arts Services</b>	
0415	ITS-Printing & Graphic Arts	4,279
		<b>4,279</b>
<b>8400</b>	<b>Limited GO Bond Redemption</b>	
0465	Limited G. O. Bond Redemption	151,897
		<b>151,897</b>
<b>8500</b>	<b>Unlimited GO Bond Redemption</b>	
0466	Unlimited G. O. Bond Redemption	47,465
		<b>47,465</b>
<b>8510</b>	<b>Stadium GO Bond Redemption</b>	
0467	Stadium G. O. Bond Redemption	2,213
		<b>2,213</b>
	<b>Grand Total:</b>	<b>2,633,942</b>

Does not include Capital Improvement Program  
Source: 2006 Comprehensive Annual Financial Report (CAFR)

# Expenditure Schedules

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

<b>Program Area/Appropriations</b>	<b>2006 Adopted</b>	<b>2007 Adopted</b>	<b>2008 Proposed</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Assessments	18,644,305	19,728,851	20,612,608	883,757	4.5%
Board of Appeals	618,544	641,623	678,939	37,316	5.8%
Board of Health Support	100,000	-	-	-	
Boundary Review Board	284,263	299,928	321,950	22,022	7.3%
Cable Communications	203,512	205,032	212,910	7,878	3.8%
Charter Review Commission		483,006	303,897	(179,109)	-37.1%
Council Administration	8,033,272	8,807,522	9,257,064	449,542	5.1%
County Auditor	1,339,311	1,516,655	1,680,287	163,632	10.8%
County Council	5,347,073	5,660,302	5,840,936	180,634	3.2%
County Executive	294,914	296,301	312,246	15,945	5.4%
Executive Services - Administration	2,306,478	2,593,086	2,769,177	176,091	6.8%
Finance - CX	3,220,699	3,136,518	3,275,075	138,557	4.4%
General Government CX Transfers	990,731	3,858,222	1,511,835	(2,346,387)	-60.8%
Hearing Examiner	727,825	720,648	783,877	63,229	8.8%
Human Resources Management	8,181,844	9,469,939	9,676,553	206,614	2.2%
King County Civic Television	641,021	675,395	707,101	31,706	4.7%
Office of Business Relations and Economic Development	2,073,158	2,246,932	2,234,962	(11,970)	-0.5%
Office of Economic and Financial Analysis		200,000	205,983	5,983	3.0%
Office of Management and Budget	6,167,464	6,536,759	6,776,193	239,434	3.7%
Office of the Executive	3,304,885	3,624,024	3,888,122	264,098	7.3%
Office of Independent Oversight	0	404,172	424,860	20,688	5.1%
Ombudsman/Tax Advisor	1,020,365	1,112,900	1,252,872	139,972	12.6%
Real Estate Services	2,793,133	3,145,059	3,409,506	264,447	8.4%
Records, Elections and Licensing Services	22,887,207	26,360,599	32,517,089	6,156,490	23.4%
State Auditor	667,278	687,461	687,302	(159)	0.0%
<b>Total General Government</b>	<b>89,847,282</b>	<b>102,410,934</b>	<b>109,341,344</b>	<b>6,930,410</b>	<b>6.8%</b>
<b>Physical Environment</b>					
CX Transfers to Parks and DDES	6,091,483	6,972,363	7,261,974	289,611	4.2%
<b>Total Physical Environment</b>	<b>6,091,483</b>	<b>6,972,363</b>	<b>7,261,974</b>	<b>289,611</b>	<b>4.2%</b>
<b>Health And Human Services</b>					
Human Services CX Transfers	21,535,105	22,054,912	18,145,787	(3,909,125)	-17.7%
Public Health and Emergency Medical Services CX Transfer	19,764,486	23,455,401	27,997,179	4,541,778	19.4%
<b>Total Health &amp; Human Services</b>	<b>41,299,591</b>	<b>45,510,313</b>	<b>46,142,966</b>	<b>632,653</b>	<b>1.4%</b>
<b>Law, Safety And Justice</b>					
Adult and Juvenile Detention	103,464,269	112,245,453	119,614,672	7,369,219	6.6%
District Court	22,076,444	23,994,290	25,920,138	1,925,848	8.0%
Drug Enforcement Forfeits	644,113	650,729	660,514	9,785	1.5%
Office of Emergency Management	1,396,623	1,566,511	1,526,410	(40,101)	-2.6%
Jail Health Services	22,737,321	25,276,404	26,722,724	1,446,320	5.7%
Judicial Administration	17,299,866	18,464,861	19,654,117	1,189,256	6.4%
Office of the Public Defender	36,444,688	37,119,417	39,770,059	2,650,642	7.1%
Prosecuting Attorney	51,911,209	53,994,047	57,375,940	3,381,893	6.3%
Prosecuting Attorney Antiprofitteering	119,897	119,897	119,897	-	0.0%
Security Screeners	2,261,535	2,306,432	2,526,627	220,195	9.5%
Sheriff	115,577,676	123,027,380	130,748,624	7,721,244	6.3%
Superior Court	40,154,745	42,294,437	44,797,882	2,503,445	5.9%
<b>Total Law, Safety &amp; Justice</b>	<b>414,088,386</b>	<b>441,059,858</b>	<b>469,437,604</b>	<b>28,377,746</b>	<b>6.4%</b>
<b>Other Agencies</b>					
CIP CX Fund Transfers	14,035,012	15,895,540	14,122,997	(1,772,543)	-11.2%
Executive Contingency	2,000,000	1,000,000	2,000,000	1,000,000	100.0%
Grants CX Transfers	-	-	547,224	547,224	N/A
Internal Support	7,764,437	7,621,199	8,068,864	447,665	5.9%
Memberships and Dues	498,005	538,208	538,294	86	0.0%
Salary and Wage Contingency	2,043,000	1,043,000	3,043,000	2,000,000	191.8%
<b>Total Other Agencies</b>	<b>26,340,454</b>	<b>26,097,947</b>	<b>28,320,379</b>	<b>2,222,432</b>	<b>8.5%</b>
<b>Total Current Expense</b>	<b>577,667,196</b>	<b>622,051,415</b>	<b>660,504,267</b>	<b>38,452,852</b>	<b>6.2%</b>

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

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

<b>Program Area Appropriation</b>	<b>2006 Adopted</b>	<b>2007 Adopted</b>	<b>2008 Proposed</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
DES IT Equipment Replacement	448,447	783,268	253,780	(529,488)	-68%
Employee Benefits	171,871,802	182,497,904	197,850,804	15,352,900	8%
Facilities Management Internal Service	38,371,810	42,713,496	47,887,460	5,173,964	12%
Finance and Business Operations	28,657,070	31,087,931	31,464,764	376,833	1%
I-Net Operations	2,839,130	3,218,938	3,361,498	142,560	4%
Office of Information Resource Management	1,938,328	2,155,797	7,013,016	4,857,219	225%
Printing and Graphic Arts	3,384,871	1,736,409	105,000	(1,631,409)	-94%
Radio Communication Services (800 MHz)	2,715,986	2,873,814	2,911,001	37,187	1%
Recorder's Operations and Maintenance	2,422,585	2,605,220	3,188,600	583,380	22%
Risk Management	28,290,009	28,338,068	26,484,928	(1,853,140)	-7%
Technology Services	26,342,903	30,313,597	29,969,321	(344,276)	-1%
Telecommunications	2,023,250	2,418,929	2,433,768	14,839	1%
Safety and Claims Management	33,496,546	34,450,878	36,842,405	2,391,527	7%
Sales Tax Reserve Contingency	4,504,569	4,873,387	5,599,243	725,856	15%
<b>Total General Government</b>	<b>347,307,306</b>	<b>370,067,636</b>	<b>395,365,588</b>	<b>25,297,952</b>	<b>7%</b>
<b>Health and Human Services</b>					
Children/Family Services	21,248,246	21,825,288	19,363,725	(2,461,563)	-11%
Community and Human Services Administration	2,017,677	2,195,699	2,583,478	387,779	18%
Developmental Disabilities	20,705,896	23,374,689	26,229,166	2,854,477	12%
Dislocated Worker Program Administration	6,911,073	5,623,645	4,088,673	(1,534,972)	-27%
Emergency Medical Services	42,894,971	43,704,092	62,374,958	18,670,866	43%
Federal Housing and Community Development	18,914,586	18,740,186	18,482,000	(258,186)	-1%
Human Services Levy	-	13,585,550	8,186,768	(5,398,782)	-40%
Local Hazardous Waste	11,852,666	12,914,505	14,074,294	1,159,789	9%
Medical Examiner	-	3,958,420	4,517,341	558,921	14%
Mental Illness and Drug Dependency	-	-	22,211,605	22,211,605	N/A
MHCADS - Alcoholism and Substance Abuse	24,293,969	23,142,626	24,814,628	1,672,002	7%
MHCADS - Mental Health	100,810,344	132,997,594	153,295,705	20,298,111	15%
Public Health	185,658,519	180,792,290	187,933,459	7,141,169	4%
Veterans and Family Levy	-	12,655,111	8,356,441	(4,298,670)	-34%
Veterans Services	2,439,100	2,708,363	2,598,649	(109,714)	-4%
Youth Employment	7,906,369	6,763,670	6,520,040	(243,630)	-4%
<b>Total Health and Human Services</b>	<b>445,653,416</b>	<b>504,981,728</b>	<b>565,630,930</b>	<b>60,649,202</b>	<b>12%</b>
<b>Law, Safety &amp; Justice</b>					
Automated Fingerprint Identification System	12,611,382	18,947,508	14,426,961	(4,520,547)	-24%
Enhanced-911	17,526,817	19,004,323	21,532,957	2,528,634	13%
Inmate Welfare - Adult	1,306,011	924,234	925,550	1,316	0%
Inmate Welfare - Juvenile	32,000	6,900	6,900	-	0%
<b>Total Law, Safety and Justice</b>	<b>31,476,210</b>	<b>38,882,965</b>	<b>36,892,368</b>	<b>(1,990,597)</b>	<b>-5%</b>
<b>Physical Environment</b>					
Airport	11,499,671	12,824,604	13,651,350	826,746	6%
Development and Environmental Services	31,344,762	33,235,509	33,512,218	276,709	1%
Tiger Mountain Community Fund Reserve Account	-	-	1,200,000	1,200,000	N/A
DOT Director's Office*	5,156,736	5,888,702	12,429,010	6,540,308	111%

Equipment Rental and Revolving	9,894,452	11,048,333	12,868,820	1,820,487	16%
Geographical Information Systems	3,759,576	4,241,888	4,400,197	158,309	4%
Inter-County River Improvement	52,985	102,795	67,000	(35,795)	-35%
King County Flood Control Zone District	-	-	5,715,955	5,715,955	N/A
Motor Pool Equipment Rental and Revolving	9,952,888	10,854,791	12,055,950	1,201,159	11%
Natural Resources and Parks Administration	4,977,159	5,346,810	5,237,117	(109,693)	-2%
Noxious Weed Control Program	1,264,459	1,306,620	1,572,316	265,696	20%
Parks and Recreation	20,888,426	23,084,309	27,365,825	4,281,516	19%
Expansion Levy	-	-	16,054,433	16,054,433	N/A
River Improvement	4,100,111	5,143,918	3,493,636	(1,650,282)	-32%
Road Improvement Guaranty	-	-	1,300,000	1,300,000	N/A
Roads	71,323,202	75,053,797	79,733,519	4,679,722	6%
Rural Drainage	22,055,911	24,117,101	22,769,924	(1,347,177)	-6%
Solid Waste	91,939,460	101,237,406	104,439,779	3,202,373	3%
Solid Waste Post-Closure Landfill Maintenance	4,683,229	3,639,005	3,477,848	(161,157)	-4%
Stormwater Decant Program	527,868	531,218	443,675	(87,543)	-16%
Transit*	467,000,945	501,510,197	1,130,285,903	628,775,706	125%
Transit Revenue Vehicle Replacement*	2,837,421	6,456,867	39,475,479	33,018,612	511%
Wastewater Equipment Rental and Revolving	2,524,588	2,245,948	2,220,956	(24,992)	-1%
Wastewater Treatment	92,951,393	95,690,309	100,500,000	4,809,691	5%
Water and Land Resources	27,025,497	28,923,992	29,479,910	555,918	2%
Youth Sports Facilities Grant	1,062,410	595,166	957,012	361,846	61%
<b>Total Physical Environment</b>	<b>886,823,149</b>	<b>953,079,285</b>	<b>1,664,707,832</b>	<b>711,628,547</b>	<b>75%</b>
<b>Other Agencies</b>					
Airport Construction Transfer	270,000	1,400,000	2,100,000	700,000	50%
Byrne Justice Assistance FFY 05 Grant	360,000	-	-	-	N/A
Byrne Justice Assistance FFY 06 Grant	-	189,126	-	(189,126)	-100%
Byrne Justice Assistance FFY 07 Grant	-	-	358,535	358,535	N/A
Chicago Climate Exchange	-	-	50,000	50,000	N/A
CIP Transfers to Operating*	72,205,806	66,535,850	61,076,000	(5,459,850)	-8%
Cultural Development Authority	9,152,880	14,121,407	14,445,349	323,942	2%
Grants	23,444,628	18,753,329	24,619,506	5,866,177	31%
OMB/2006 Fund	-	650,000	1,000,000	350,000	54%
OMB/Duncan/Roberts Lawsuit Administration	600,000	501,352	302,417	(198,935)	-40%
PERs Liability	1,600,000	-	-	-	N/A
Roads Construction Transfer	33,234,722	39,399,968	34,674,769	(4,725,199)	-12%
<b>Total Other Agencies</b>	<b>140,868,036</b>	<b>141,551,032</b>	<b>138,626,576</b>	<b>(2,924,456)</b>	<b>-2%</b>
<b>Debt Service</b>					
Limited G.O. Bond Redemption	154,081,650	154,057,890	153,114,443	(943,447)	-1%
Stadium G.O. Bond Redemption	2,213,150	2,215,200	2,212,788	(2,412)	0%
Unlimited G.O. Bond Redemption	47,464,724	47,757,112	39,839,234	(7,917,878)	-17%
Wastewater Treatment Debt Service	129,953,011	149,057,384	173,092,656	24,035,272	16%
<b>Total Debt Service</b>	<b>333,712,535</b>	<b>353,087,586</b>	<b>368,259,121</b>	<b>15,171,535</b>	<b>4%</b>
<b>Capital Improvement Program</b>					
Capital Improvement Program	265,511,249	287,307,286	195,837,356	(91,469,930)	-32%
Major Maintenance Capital Improvement Program	10,916,918	11,270,817	11,650,430	379,613	3%
Public Transportation Capital Improvement Program*	-	-	542,179,901	542,179,901	N/A
Roads Capital Improvement Program	46,517,000	60,596,000	53,744,000	(6,852,000)	-11%
Solid Waste Capital Improvement Program	22,123,842	23,792,288	79,018,708	55,226,420	232%
Surface Water Capital Improvement Program	14,822,083	14,763,314	15,406,212	642,898	4%
Wastewater Treatment Capital Improvement Program	363,974,361	669,076,191	273,523,904	(395,552,287)	-59%
<b>Total Capital Improvement</b>	<b>723,865,453</b>	<b>1,066,805,896</b>	<b>1,171,360,511</b>	<b>104,554,615</b>	<b>10%</b>
<b>Total Non-Current Expense Funds</b>	<b>2,909,706,105</b>	<b>3,428,456,128</b>	<b>4,340,842,926</b>	<b>912,386,798</b>	<b>27%</b>
<b>TOTAL ALL FUNDS</b>	<b>3,487,373,301</b>	<b>4,050,507,543</b>	<b>5,001,347,193</b>	<b>950,839,650</b>	<b>23%</b>

\* 2008/2009 Biennial Budget

## 2008 Proposed Budgets by Size of Appropriation Unit

Appropriation	2008			Percent of Category Budget
	Expenditures	2008 Revenues	2008 FTEs	
<b>Operating Budgets</b>				
Transit*	1,130,285,903	1,069,178,926	4,163.35	33.2%
Employee Benefits	197,850,804	198,251,485	11.00	5.8%
Public Health	187,933,459	187,933,459	1,285.83	5.5%
MHCADS - Mental Health	153,295,705	153,842,873	89.25	4.5%
Sheriff	130,748,624	57,265,003	1,042.00	3.8%
Adult and Juvenile Detention	119,614,672	25,910,832	1,002.48	3.5%
Solid Waste	104,439,779	105,508,023	434.35	3.1%
Wastewater Treatment	100,500,000	302,145,353	600.70	3.0%
Roads	79,733,519	115,743,246	615.40	2.3%
Emergency Medical Services	62,374,958	61,678,980	117.87	1.8%
Prosecuting Attorney	57,375,940	16,703,175	510.60	1.7%
Facilities Management Internal Service	47,887,460	47,843,326	349.01	1.4%
Superior Court	44,797,882	4,293,049	403.50	1.3%
Office of the Public Defender	39,770,059	1,998,888	20.75	1.2%
Transit Revenue Vehicle Replacement*	39,475,479	122,397,858	-	1.2%
Safety and Claims Management	36,842,405	42,299,395	28.00	1.1%
Roads Construction Transfer	34,674,769	-	-	1.0%
Development and Environmental Services	33,512,218	30,530,119	239.00	1.0%
Records, Elections and Licensing Services	32,517,089	37,764,984	179.33	1.0%
Finance and Business Operations	31,464,764	31,255,766	214.30	0.9%
Technology Services	29,969,321	28,295,450	129.00	0.9%
Water and Land Resources	29,479,910	29,479,910	206.02	0.9%
Public Health and Emergency Medical Services CX Transfers	27,997,179	-	-	0.8%
Parks and Recreation	27,365,825	26,540,518	169.33	0.8%
Jail Health Services	26,722,724	592,084	171.00	0.8%
Risk Management	26,484,928	27,296,083	21.00	0.8%
Developmental Disabilities	26,229,166	25,226,717	18.50	0.8%
District Court	25,920,138	14,653,127	248.75	0.8%
MHCADS - Alcoholism and Substance Abuse	24,814,628	24,258,078	40.65	0.7%
Grants	24,619,506	24,621,496	61.86	0.7%
Rural Drainage	22,769,924	22,588,401	115.46	0.7%
Mental Illness and Drug Dependency	22,211,605	30,852,323	10.00	0.7%
Enhanced-911	21,532,957	17,275,598	11.00	0.6%
Assessments	20,612,608	20,000	225.00	0.6%
Judicial Administration	19,654,117	10,514,307	218.50	0.6%
Federal Housing and Community Development	18,482,000	18,482,000	34.25	0.5%
Human Services CX Transfers	18,145,787	-	-	0.5%
Expansion Levy	16,054,433	16,054,433	-	0.5%
Cultural Development Authority	14,445,349	14,445,349	-	0.4%
Automated Fingerprint Identification System	14,426,961	17,415,247	92.00	0.4%
CIP CX Transfers	14,122,997	-	-	0.4%
Local Hazardous Waste	14,074,294	13,125,257	-	0.4%
Airport	13,651,350	13,742,716	45.75	0.4%
Equipment Rental and Revolving	12,868,820	10,499,241	56.00	0.4%
DOT Director's Office*	12,429,010	3,890,269	37.50	0.4%
Motor Pool Equipment Rental and Revolving	12,055,950	11,335,613	20.00	0.4%
Children and Family Set-Aside - Community Services Division	11,351,486	1,131,192	24.00	0.3%
Human Resources Management	9,676,553	-	67.00	0.3%
Council Administration	9,257,064	-	61.10	0.3%
Veterans and Family Levy	8,356,441	7,425,701	12.00	0.3%
Human Services Levy	8,186,768	7,487,559	4.50	0.2%
Internal Support	8,068,864	-	-	0.2%
Physical Environment CX Transfers	7,261,974	-	-	0.2%
Office of Information Resource Management	7,013,016	6,534,663	30.00	0.2%
Office of Management and Budget	6,776,193	-	47.00	0.2%
Youth Employment	6,520,040	6,450,664	40.28	0.2%
County Council	5,840,936	-	57.00	0.2%
King County Flood Control Zone District	5,715,955	6,265,973	33.00	0.2%
Sales Tax Reserve Contingency	5,599,243	5,599,243	-	0.2%
Natural Resources and Parks Administration	5,237,117	5,237,117	29.60	0.2%
Medical Examiner	4,517,341	4,517,341	29.50	0.1%
Geographical Information Systems	4,400,197	4,576,920	31.00	0.1%
Children and Family Set-Aside Transfers to Public Health	4,335,963	-	-	0.1%
Dislocated Worker Program Administration	4,088,673	4,385,961	28.00	0.1%
Office of the Executive	3,888,122	-	25.00	0.1%
River Improvement	3,493,636	2,821,540	-	0.1%
Solid Waste Post-Closure Landfill Maintenance	3,477,848	898,010	1.00	0.1%
Real Estate Services	3,409,506	11,554,200	28.00	0.1%

I-Net Operations	3,361,498	2,933,038	10.00	0.1%
Finance - CX	3,275,075	465,123,774	-	0.1%
Recorder's Operations and Maintenance	3,188,600	2,110,494	8.50	0.1%
Salary and Wage Contingency	3,043,000	-	-	0.1%
Radio Communication Services (800 MHz)	2,911,001	3,639,510	14.00	0.1%
Executive Services - Administration	2,769,177	38,000	19.50	0.1%
Veterans Services	2,598,649	2,386,847	8.00	0.1%
Community and Human Services Administration	2,583,478	2,394,414	16.75	0.1%
Security Screeners	2,526,627	-	35.40	0.1%
Telecommunications	2,433,768	2,441,148	8.00	0.1%
Office of Business Relations and Economic Development	2,234,962	22,858	14.00	0.1%
Wastewater Equipment Rental and Revolving	2,220,956	2,521,567	-	0.1%
Airport Construction Transfer	2,100,000	-	-	0.1%
Executive Contingency	2,000,000	-	-	0.1%
Children and Family Set-Aside Transfers to Work Training Progr	1,810,997	-	-	0.1%
County Auditor	1,680,287	-	12.00	0.1%
Noxious Weed Control Program	1,572,316	1,494,045	12.51	0.1%
Office of Emergency Management	1,526,410	-	5.00	0.0%
General Government CX Transfers	1,511,835	-	-	0.0%
Road Improvement Guaranty	1,300,000	1,300,000	-	0.0%
Ombudsman/Tax Advisor	1,252,872	-	11.00	0.0%
Children and Family Set-Aside Transfers to Housing Opportunity	1,216,559	-	-	0.0%
Tiger Mountain Community Fund Reserve Account	1,200,000	-	-	0.0%
OMB/2006 Fund	1,000,000	550,000	-	0.0%
Youth Sports Facilities Grant	957,012	809,573	1.00	0.0%
Inmate Welfare - Adult	925,550	900,000	-	0.0%
Hearing Examiner	783,877	-	5.00	0.0%
King County Civic Television	707,101	-	7.00	0.0%
State Auditor	687,302	-	-	0.0%
Board of Appeals	678,939	-	4.00	0.0%
Drug Enforcement Forfeits	660,514	648,903	2.00	0.0%
Children and Family Set-Aside Transfers for Community and Hui	648,720	-	-	0.0%
Grants CX Transfers	547,224	-	-	0.0%
Memberships and Dues	538,294	-	-	0.0%
Stormwater Decant Program	443,675	514,648	-	0.0%
Office of Independent Oversight	424,860	-	4.00	0.0%
Byrne Justice Assistance FFY 07 Grant	358,535	358,535	-	0.0%
Boundary Review Board	321,950	2,500	2.00	0.0%
County Executive	312,246	-	2.00	0.0%
Charter Review Commission	303,897	-	-	0.0%
OMB/Duncan/Roberts Lawsuit Administration	302,417	-	-	0.0%
DES IT Equipment Replacement	253,780	421,177	-	0.0%
Cable Communications	212,910	3,450,000	1.00	0.0%
Office of Economic and Financial Analysis	205,983	-	2.00	0.0%
Prosecuting Attorney Antiprofitteering	119,897	-	-	0.0%
Printing and Graphic Arts	105,000	1,097,643	-	0.0%
Inter-County River Improvement	67,000	50,702	-	0.0%
Chicago Climate Exchange	50,000	50,000	-	0.0%
Inmate Welfare - Juvenile	6,900	5,400	-	0.0%
Children and Family Set-Aside - Solid Waste Revenue	-	17,437,987	-	0.0%
<b>Total Operating Budgets</b>	<b>3,400,651,561</b>	<b>3,601,337,804</b>	<b>13,990.93</b>	
<b>Debt Service Budgets</b>				
Wastewater Treatment Debt Service	173,092,656	-	-	47.0%
Limited G.O. Bond Redemption	153,114,443	139,525,305	-	41.6%
Unlimited G.O. Bond Redemption	39,839,234	40,074,063	-	10.8%
Stadium G.O. Bond Redemption	2,212,788	2,252,000	-	0.6%
<b>Total Debt Service Budgets</b>	<b>368,259,121</b>	<b>181,851,368</b>	<b>-</b>	<b>100.0%</b>
<b>Capital Improvement Program Budgets**</b>				
Public Transportation Capital Improvement Program*	542,179,901	542,179,901	-	44.0%
Wastewater Treatment Capital Improvement Program	273,523,904	273,523,904	-	22.2%
Capital Improvement Program	195,837,356	195,837,356	-	15.9%
Solid Waste Capital Improvement Program	79,018,708	79,018,708	-	6.4%
CIP Transfers to Operating*	61,076,000	61,076,000	-	5.0%
Roads Capital Improvement Program	53,744,000	53,744,000	-	4.4%
Surface Water Capital Improvement Program	15,406,212	15,406,212	-	1.3%
Major Maintenance Capital Improvement Program	11,650,430	11,650,430	-	1.0%
<b>Total Capital Improvement Budgets</b>	<b>1,232,436,511</b>	<b>1,232,436,511</b>	<b>-</b>	<b>100.0%</b>
<b>Total King County</b>	<b>5,001,347,193</b>	<b>5,015,625,683</b>	<b>13,990.93</b>	

\*2008/2009 Biennial Budget

\*\*Includes CIP Transfers to Operating

# FTEs Schedules

## King County FTEs

<b>All Funds</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Adopted</b>	<b>2008 Proposed</b>	<b>Change over 2004</b>	<b>Change over 2004</b>	<b>%</b>
General Government	1,461	1,472	1,506	1,568	1,585	124	8.5%	
Physical Environment*	6,221	6,253	6,311	6,416	6,811	590	9.5%	
Health & Human Services	1,636	1,691	1,714	1,647	1,759	123	7.5%	
Law, Safety & Justice	3,672	3,638	3,683	3,730	3,836	164	4.5%	
<b>Total</b>	<b>12,989</b>	<b>13,054</b>	<b>13,214</b>	<b>13,361</b>	<b>13,991</b>	<b>1,002</b>	<b>7.7%</b>	

<b>Current Expense Fund Only</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Adopted</b>	<b>2008 Proposed</b>	<b>Change over 2004</b>	<b>Change over 2004</b>	<b>%</b>
General Government	733	738	754	759	773	40	5.5%	
Law, Safety & Justice	3,348	3,457	3,504	3,555	3,660	312	9.3%	
<b>Total</b>	<b>4,081</b>	<b>4,195</b>	<b>4,258</b>	<b>4,315</b>	<b>4,433</b>	<b>352</b>	<b>8.6%</b>	

All Funds above include Current Expense FTEs.

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

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

Source: 2008 Essbase Budget Development System

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

<b>Program Area/Appropriation</b>	<b>2006 Adopted</b>	<b>2007 Adopted</b>	<b>2008 Proposed</b>	<b>Change 2008 - 2007</b>	<b>% Change</b>
<b>General Government</b>					
Assessments	229.00	225.00	225.00	-	0%
Board of Appeals	4.00	4.00	4.00	-	0%
Board of Health Support	1.00	-	-	-	N/A
Boundary Review Board	2.00	2.00	2.00	-	0%
Cable Communications	1.00	1.00	1.00	-	0%
Council Administration	60.00	61.10	61.10	-	0%
County Auditor	11.00	12.00	12.00	-	0%
County Council	57.00	57.00	57.00	-	0%
County Executive	2.00	2.00	2.00	-	0%
Executive Services - Administration	18.50	19.50	19.50	-	0%
Hearing Examiner	5.00	5.00	5.00	-	0%
Human Resources Management	67.50	67.50	67.00	(0.50)	-1%
King County Civic Television	7.00	7.00	7.00	-	0%
Office of Business Relations and Economic Development	14.00	14.00	14.00	-	0%
Office of Economic and Financial Analysis	-	2.00	2.00	-	
Office of Management and Budget	44.00	45.00	47.00	2.00	4%
Office of the Executive	25.00	25.00	25.00	-	0%
Office of Independent Oversight	-	4.00	4.00	-	0%
Ombudsman/Tax Advisor	11.00	11.00	11.00	-	0%
Real Estate Services	28.00	28.00	28.00	-	0%
Records, Elections and Licensing Services	167.33	167.33	179.33	12.00	7%
<b>Total General Government</b>	<b>754.33</b>	<b>759.43</b>	<b>772.93</b>	<b>13.50</b>	<b>2%</b>
<b>Law, Safety and Justice</b>					
Adult and Juvenile Detention	938.86	964.92	1,002.48	37.56	4%
District Court	231.35	231.75	248.75	17.00	7%
Drug Enforcement Forfeits	2.00	2.00	2.00	-	0%
Security Screeners	33.40	33.40	35.40	2.00	6%
Jail Health Services	154.62	159.80	171.00	11.20	7%
Judicial Administration	214.50	215.50	218.50	3.00	1%
Office of Emergency Management	6.00	6.00	5.00	(1.00)	-17%
Office of the Public Defender	20.75	20.75	20.75	-	0%
Prosecuting Attorney	511.10	504.60	510.60	6.00	1%
Sheriff	1,001.00	1,021.00	1,042.00	21.00	2%
Superior Court	390.45	395.50	403.50	8.00	2%
<b>Total Law, Safety &amp; Justice</b>	<b>3,504.03</b>	<b>3,555.22</b>	<b>3,659.98</b>	<b>104.76</b>	<b>3%</b>
<b>Total Current Expense Fund</b>	<b>4,258.36</b>	<b>4,314.65</b>	<b>4,432.91</b>	<b>118.26</b>	<b>3%</b>

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

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

Program Area/Appropriation Unit	FTE				
	2006 Adopted	2007 Adopted	2008 Proposed	Change 2008-2007	% Change 2008-2007
<b>General Government</b>					
Employee Benefits	8.00	10.00	11.00	1.00	10%
Facilities Management Internal Service	291.61	329.01	349.01	20.00	6%
Finance and Business Operations	214.80	215.80	214.30	(1.50)	-1%
Grants	74.96	67.46	61.86	(5.60)	-8%
I-Net Operations	8.00	10.00	10.00	-	0%
Office of Information Resource Management	8.00	10.00	30.00	20.00	200%
Printing and Graphic Arts	16.00	16.00	-	(16.00)	-100%
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	21.00	-	0%
Safety and Claims Management	27.00	27.00	28.00	1.00	4%
Technology Services	139.00	151.00	129.00	(22.00)	-15%
Telecommunications	8.00	8.00	8.00	-	0%
<b>Total General Government Total</b>	<b>838.87</b>	<b>887.77</b>	<b>884.67</b>	<b>(3.10)</b>	<b>0%</b>
<b>Health &amp; Human Services</b>					
Children and Family Set-Aside - Community Services Division	23.50	25.00	24.00	(1.00)	-4%
Community and Human Services Administration	12.00	13.00	16.75	3.75	29%
Developmental Disabilities	18.75	18.75	18.50	(0.25)	-1%
Dislocated Worker Program Administration	52.00	35.00	28.00	(7.00)	-20%
Emergency Medical Services	107.54	108.12	117.87	9.75	9%
Federal Housing and Community Development	33.50	32.75	34.25	1.50	5%
Human Services Levy	-	4.50	4.50	-	0%
Medical Examiner	-	26.00	29.50	3.50	13%
MHCADS - Alcoholism and Substance Abuse	51.40	37.65	40.65	3.00	8%
MHCADS - Mental Health	78.25	81.25	89.25	8.00	10%
Mental Illness and Drug Dependency	-	-	10.00	-	N/A
Public Health	1,267.20	1,190.73	1,285.83	95.10	8%
Veterans and Family Levy	-	11.50	12.00	0.50	4%
Veterans Services	7.00	7.00	8.00	1.00	14%
Youth Employment	55.58	49.58	40.28	(9.30)	-19%
<b>Total Health &amp; Human Services Program</b>	<b>1,706.72</b>	<b>1,640.83</b>	<b>1,759.38</b>	<b>118.55</b>	<b>7%</b>
<b>Law, Safety &amp; Justice Program</b>					
Automated Fingerprint Identification System	89.00	91.00	92.00	1.00	1%
Enhanced-911	10.00	10.00	11.00	1.00	10%
<b>Total Law, Safety &amp; Justice Program</b>	<b>99.00</b>	<b>101.00</b>	<b>103.00</b>	<b>2.00</b>	<b>2%</b>
<b>Physical Environment</b>					
Airport	48.00	45.75	45.75	-	0%
Development and Environmental Services	234.50	237.50	239.00	1.50	1%
DOT Director's Office*	33.00	33.00	37.50	4.50	14%
Equipment Rental and Revolving	55.00	56.00	56.00	-	0%
Geographical Information Systems	31.00	31.00	31.00	-	0%
King County Flood Control Zone District	-	-	33.00	33.00	N/A
Motor Pool Equipment Rental and Revolving	21.00	21.00	20.00	(1.00)	-5%
Natural Resources and Parks Administration	30.60	29.60	29.60	-	0%
Noxious Weed Control Program	11.36	11.36	12.51	1.15	10%
Parks and Recreation	149.06	155.98	169.33	13.35	9%
River Improvement	11.50	12.00	-	(12.00)	-100%
Roads	577.21	600.73	615.40	14.67	2%
Rural Drainage	112.90	114.15	115.46	1.31	1%
Solid Waste	411.80	422.85	434.35	11.50	3%
Solid Waste Post-Closure Landfill Maintenance	1.00	1.00	1.00	-	0%
Transit*	3,775.10	3,832.75	4,163.35	330.60	9%
Wastewater Treatment	598.70	598.70	600.70	2.00	0%
Water and Land Resources	208.42	211.92	206.02	(5.90)	-3%
Youth Sports Facilities Grant	1.00	1.00	1.00	-	0%
<b>Total Physical Environment Program</b>	<b>6,311.15</b>	<b>6,416.29</b>	<b>6,810.97</b>	<b>394.68</b>	<b>6%</b>
<b>Total Non-Current Expense Funds</b>	<b>8,955.74</b>	<b>9,045.89</b>	<b>9,558.02</b>	<b>512.13</b>	<b>6%</b>
<b>TOTAL ALL FUNDS</b>	<b>13,214.10</b>	<b>13,360.54</b>	<b>13,990.93</b>	<b>630.39</b>	<b>5%</b>

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

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

Department	2006	2007	2008	FTE	
	Adopted	Adopted	Proposed	Change 2008-2007	% Change
01 Council	155.00	161.10	161.10	-	0.0%
11 Executive	2.00	2.00	2.00	-	0.0%
13 Office of the Executive	75.00	278.00	278.00	-	0.0%
20 Sheriff	1,092.00	1,114.00	1,136.00	22.00	2.0%
32 Developmental & Environmental Services	234.50	237.50	239.00	1.50	0.6%
38 Natural Resources	1,567.34	1,589.56	1,633.97	44.41	2.8%
40 Executive Services	1,103.64	959.04	977.04	18.00	1.9%
50 Prosecuting Attorney	511.10	504.60	510.60	6.00	1.2%
51 Superior Court	390.45	395.50	403.50	8.00	2.0%
53 District Court	231.35	231.75	248.75	17.00	7.3%
54 Judicial Administration	214.50	215.50	218.50	3.00	1.4%
63 Boundary Review Board	2.00	2.00	2.00	-	0.0%
635 Board of Health Support	1.00	-	-	-	N/A
65 Internal Support & Grants	74.96	69.46	63.86	(5.60)	-8.1%
67 County Assessor	229.00	225.00	225.00	-	0.0%
70 Transportation*	4,509.31	4,589.23	4,938.00	348.77	7.6%
80 Public Health	1,529.36	1,484.65	1,604.20	119.55	8.1%
90 Adult and Juvenile Detention	938.86	964.92	1,002.48	37.56	3.9%
93 Community & Human Services	352.73	336.73	346.93	10.20	3.0%
<b>Total County</b>	<b>13,214.10</b>	<b>13,360.54</b>	<b>13,990.93</b>	<b>630.39</b>	<b>4.7%</b>

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

**2008 Revenues and Expenditures  
By Fund**

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
CURRENT EXPENSE FUND	650,555,684	660,504,267	(9,948,583)
SALES TAX RESERVE CONTINGENCY FUND	5,599,243	5,599,243	-
CHILDREN AND FAMILY SET-ASIDE FUND	18,569,179	19,363,725	(794,546)
INMATE WELFARE FUND	905,400	932,450	(27,050)
CHICAGO CLIMATE EXCHANGE	50,000	-	-
ROAD FUND	116,257,894	114,851,963	1,405,931
SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	898,010	3,477,848	(2,579,838)
RIVER IMPROVEMENT FUND	2,821,540	3,493,636	(672,096)
VETERANS RELIEF SERVICES FUND	2,386,847	2,598,649	(211,802)
DEVELOPMENTAL DISABILITIES FUND	27,621,131	28,812,644	(1,191,513)
RECORDER'S OPERATION AND MAINTENANCE FUND	2,110,494	3,188,600	(1,078,106)
E-911 FUND	17,275,598	21,532,957	(4,257,359)
MENTAL HEALTH FUND	153,842,873	153,295,705	547,168
MENTAL ILLNESS AND DRUG DEPENDENCY FUND	30,852,323	22,211,605	8,640,718
VETERANS AND FAMILY LEVY	7,425,701	8,356,441	(930,740)
HUMAN SERVICES LEVY	7,487,559	8,186,768	(699,209)
ROAD IMPROVEMENT GUARANTY	1,300,000	1,300,000	-
ARTS AND CULTURAL DEVELOPMENT FUND	14,445,349	14,445,349	-
EMERGENCY MEDICAL SERVICE FUND	61,678,980	62,374,958	(695,978)
WATER AND LAND RESOURCES SHARED SERVICES FUND	29,479,910	29,479,910	-
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES FUND	22,588,401	22,769,924	(181,523)
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND	17,415,247	14,426,961	2,988,286
ALCOHOLISM AND SUBSTANCE ABUSE FUND	24,258,078	24,814,628	(556,550)
LOCAL HAZARDOUS WASTE FUND	13,125,257	14,074,294	(949,037)
YOUTH SPORTS FACILITIES GRANTS FUND	809,573	957,012	(147,439)
NOXIOUS WEED FUND	1,494,045	1,572,316	(78,271)
DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	30,530,119	33,512,218	(2,982,099)
TIGER MOUNTAIN COMMUNITY FUND RESERVE ACCOUNT	0	1,200,000	(1,200,000)
RISK ABATEMENT I FUND	0	302,417	(302,417)
RISK ABATEMENT/2006 FUND	550,000	1,000,000	(450,000)
PARKS 2004 LEVY FUND	26,540,518	27,365,825	(825,307)
OPEN SPACE TRAILS AND ZOO LEVY	16,054,433	16,054,433	-
KING COUNTY FLOOD CONTROL ZONE DISTRICT	6,265,973	5,715,955	550,018
PUBLIC HEALTH FUND	192,450,800	192,450,800	-
INTER-COUNTY RIVER IMPROVEMENT FUND	50,702	67,000	(16,298)
GRANTS FUND	24,621,496	24,619,506	1,990
BYRNE JUSTICE ASST FFY07 GRANT	358,535	358,535	-
WORK TRAINING PROGRAM FUND	6,450,664	6,520,040	(69,376)
DISLOCATED WORKER PROGRAM FUND	4,385,961	4,088,673	297,288
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	18,482,000	18,482,000	-
SOLID WASTE FUND	110,745,140	109,676,896	1,068,244
AIRPORT FUND	13,742,716	15,751,350	(2,008,634)
RADIO COMMUNICATIONS OPERATIONS FUND	3,639,510	2,911,001	728,509
I-NET OPERATIONS FUND	2,933,038	3,361,498	(428,460)
WATER QUALITY FUND	302,145,353	273,592,656	28,552,697
PUBLIC TRANSPORTATION FUND*	1,073,069,195	1,142,714,913	(69,645,718)
TRANSIT REVENUE VEHICLE REPLACEMENT FUND*	122,397,858	39,475,479	82,922,379
SAFETY AND WORKERS COMPENSATION FUND	42,299,395	36,842,405	5,456,990
WATER POLLUTION CONTROL EQUIPMENT FUND	2,521,567	2,220,956	300,611
FINANCIAL SERVICES FUND	31,255,766	31,464,764	(208,998)
DES IT EQUIPMENT REPLACEMENT FUND	421,177	253,780	167,397
INFORMATION RESOURCE MANAGEMENT FUND	6,534,663	7,013,016	(478,353)
GEOGRAPHIC INFORMATION SYSTEMS	4,576,920	4,400,197	176,723
EMPLOYEE BENEFITS FUND	198,251,485	197,850,804	400,681
FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	47,843,326	47,887,460	(44,134)
INSURANCE FUND	27,296,083	26,484,928	811,155
DATA PROCESSING FUND	28,295,450	29,969,321	(1,673,871)
TELECOMMUNICATION FUND	2,441,148	2,433,768	7,380
EQUIPMENT RENTAL AND REVOLVING FUND	10,499,241	12,868,820	(2,369,579)
MOTOR POOL EQUIPMENT RENTAL FUND	11,335,613	12,055,950	(720,337)
PRINTING AND GRAPHIC ARTS SERVICES FUND	1,097,643	105,000	992,643
LIMITED G.O. BOND REDEMPTION FUND	139,525,305	153,114,443	(13,589,138)
UNLIMITED G.O. BOND REDEMPTION FUND	40,074,063	39,839,234	234,829
STADIUM G.O. BOND REDEMPTION FUND	2,252,000	2,212,788	39,212
CIP TRANSFERS TO OPERATING*	61,076,000	61,076,000	-
CAPITAL IMPROVEMENT PROGRAM FUND*	1,171,360,511	1,171,360,511	-
<b>Total All Funds</b>	<b>5,015,625,683</b>	<b>5,001,347,193</b>	<b>14,278,490</b>

\*2008/2009 Biennial Budget

## All Funds Revenue Summary

	2006 Adopted	2007 Adopted	2008 Proposed	\$ Change 2008-2007	% Change
Taxes	869,190,813	985,603,844	1,153,574,097	167,970,253	17%
Licenses & Permits	24,704,343	26,702,474	27,450,760	748,286	3%
Federal Grants-Direct	32,801,397	32,694,749	31,681,451	(1,013,298)	-3%
Federal Shared Revenues	1,322,569	1,266,931	70,000	(1,196,931)	-94%
Federal Grants-Indirect	91,823,530	118,003,160	112,582,596	(5,420,564)	-5%
State Grants	50,763,770	36,542,250	39,283,790	2,741,540	8%
State Shared Revenues	0	144,000	118,650	(25,350)	-18%
State Entitlements	33,737,995	39,053,884	39,612,863	558,979	1%
Grants From Local Units	607,755	694,584	1,191,976	497,392	72%
Intergovernmental Payment	253,986,750	293,905,670	330,067,440	36,161,770	12%
Charges For Services	887,481,912	953,718,161	1,038,234,352	84,516,191	9%
Fines & Forfeits	7,317,592	7,313,236	8,582,131	1,268,895	17%
Miscellaneous Revenue	248,290,221	269,323,898	900,787,597	631,463,699	234%
Non Revenue Receipts	7,125,042	5,849,542	5,778,530	(71,012)	-1%
Other Financing Sources	177,616,777	147,424,962	155,248,939	7,823,977	5%
<b>Subtotal Operating &amp; Debt Service</b>	<b>2,686,770,466</b>	<b>2,918,241,345</b>	<b>3,844,265,172</b>	<b>926,023,827</b>	<b>32%</b>
Capital Project Revenues	723,865,453	1,066,805,896	1,171,360,511	104,554,615	10%
<b>TOTAL COUNTY REVENUES</b>	<b>3,410,635,919</b>	<b>3,985,047,241</b>	<b>5,015,625,683</b>	<b>1,030,578,442</b>	<b>26%</b>

This table contains revenues for the 2008/2009 Biennium.



## 2008 Revenue by Fund and Account

FUND	FUND NAME	TAXES	LICENSES & PERMITS	INTERGOVERN- MENTAL PAYMENT	CHARGES FOR SERVICES	FINES & FORFEITS	MISC. REVENUE	NON REVENUE RECEIPTS	OTHER FINANCING SOURCES	TOTAL REVENUES	
Org_000000010	0010	CURRENT EXPENSE FUND	403,895,792	7,565,653	84,716,020	109,533,074	8,547,131	36,225,156	72,858	650,555,684	
Org_000000014	0014	SALES TAX RESERVE CONTINGENCY FUND	4,724,876	-	-	-	874,367	-	-	5,599,243	
Org_000000015	0015	CHILDREN AND FAMILY SET-ASIDE FUND	4,346,886	-	-	653,292	-	12,976,769	-	18,569,179	
Org_000000016	0016	INMATE WELFARE FUND	-	-	-	-	905,400	-	-	905,400	
Org_000001010	1010	CHICAGO CLIMATE EXCHANGE	-	-	-	-	-	-	50,000	50,000	
Org_000001030	1030	ROAD FUND	79,367,790	-	27,924,116	2,634,067	-	569,271	5,762,650	116,257,894	
Org_000001040	1040	SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	-	-	-	-	-	898,010	-	898,010	
Org_000001050	1050	RIVER IMPROVEMENT FUND	2,821,540	-	-	-	-	-	-	2,821,540	
Org_000001060	1060	VETERANS RELIEF SERVICES FUND	2,386,847	-	-	-	-	-	-	2,386,847	
Org_000001070	1070	DEVELOPMENTAL DISABILITIES FUND	2,582,515	-	1,836,800	22,294,320	-	117,030	790,466	27,621,131	
Org_000001090	1090	RECORDER'S OPERATION AND MAINTENANCE FUND	-	-	683,917	1,283,363	-	143,214	-	2,110,494	
Org_000001110	1110	E-911 FUND	16,104,961	-	-	317,074	-	853,563	-	17,275,598	
Org_000001120	1120	MENTAL HEALTH FUND	2,665,053	-	144,698,649	3,263,825	-	1,294,122	1,921,224	153,842,873	
Org_000001135	1135	MENTAL ILLNESS AND DRUG DEPENDENCY FUND	30,852,323	-	-	-	-	-	-	30,852,323	
Org_000001141	1141	VETERANS AND FAMILY LEVY	7,079,201	-	-	-	-	346,500	-	7,425,701	
Org_000001142	1142	HUMAN SERVICES LEVY	7,079,201	-	-	-	-	408,358	-	7,487,559	
Org_000001150	1150	ROAD IMPROVEMENT GUARANTY	-	-	-	-	-	1,300,000	-	1,300,000	
Org_000001170	1170	ARTS AND CULTURAL DEVELOPMENT FUND	12,205,529	-	-	-	-	10,000	2,229,820	14,445,349	
Org_000001190	1190	EMERGENCY MEDICAL SERVICE FUND	60,940,936	-	-	-	-	358,541	379,503	61,678,980	
Org_000001210	1210	WATER AND LAND RESOURCES SHARED SERVICES FUND	-	-	1,253,419	19,506,596	-	93,616	8,626,279	29,479,910	
Org_000001211	1211	SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES FUND	-	-	349,000	21,644,719	8,000	65,000	521,682	22,588,401	
Org_000001220	1220	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND	17,215,247	-	-	-	-	200,000	-	17,415,247	
Org_000001260	1260	ALCOHOLISM AND SUBSTANCE ABUSE FUND	-	-	19,138,033	1,340,184	-	145,763	3,634,098	24,258,078	
Org_000001280	1280	LOCAL HAZARDOUS WASTE FUND	-	-	7,836,968	5,241,344	-	46,945	-	13,125,257	
Org_000001290	1290	YOUTH SPORTS FACILITIES GRANTS FUND	752,576	-	-	-	-	56,997	-	809,573	
Org_000001311	1311	NOXIOUS WEED FUND	1,450,665	-	15,188	-	-	28,192	-	1,494,045	
Org_000001340	1340	DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	-	6,892,874	200,000	18,233,013	-	1,294,598	3,909,634	30,530,119	
Org_000001396	1396	RISK ABATEMENT/2006 FUND	-	-	-	-	-	-	550,000	550,000	
Org_000001450	1450	PARKS 2004 LEVY FUND	16,054,433	185,000	41,000	4,307,004	-	2,631,396	3,321,685	26,540,518	
Org_000001452	1452	OPEN SPACE TRAILS AND ZOO LEVY	16,054,433	-	-	-	-	-	-	16,054,433	
Org_000001561	1561	KING COUNTY FLOOD CONTROL ZONE DISTRICT	-	-	100,000	-	-	-	6,165,973	6,265,973	
Org_000001800	1800	PUBLIC HEALTH FUND	-	12,801,633	125,028,885	12,875,863	-	3,128,322	5,778,530	192,450,800	
Org_000001820	1820	INTER-COUNTY RIVER IMPROVEMENT FUND	50,802	-	-	-	-	(100)	-	50,702	
Org_000002140	2140	GRANTS FUND	-	-	-	-	24,621,496	-	-	24,621,496	
Org_000002161	2161	BYRNE JUSTICE ASST FFY07 GRANT	-	-	-	-	358,535	-	-	358,535	
Org_000002240	2240	WORK TRAINING PROGRAM FUND	-	-	3,419,997	-	-	640,536	2,390,131	6,450,664	
Org_000002241	2241	DISLOCATED WORKER PROGRAM FUND	-	-	3,810,587	-	-	575,374	-	4,385,961	
Org_000002460	2460	FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	-	-	17,493,696	-	-	896,821	91,483	18,482,000	
Org_000003220	3220	HOUSING OPPORTUNITY FUND	-	-	-	-	(5,942,912)	-	5,942,912	-	
Org_000003221	3221	HOF HOMELESS HOUSING SUBF	-	-	-	2,860,000	(2,860,000)	-	-	-	
Org_000004040	4040	SOLID WASTE FUND	-	-	805,000	108,287,262	-	1,364,302	288,576	110,745,140	
Org_000004290	4290	AIRPORT FUND	-	-	-	3,177,214	-	10,555,502	-	13,742,716	
Org_000004501	4501	RADIO COMMUNICATIONS OPERATIONS FUND	-	-	-	3,359,400	-	280,110	-	3,639,510	
Org_000004531	4531	I-NET OPERATIONS FUND	-	-	-	-	-	2,933,038	-	2,933,038	
Org_000004610	4610	WATER QUALITY FUND	-	-	-	286,966,596	-	15,178,757	-	302,145,353	
Org_000004640	4640	PUBLIC TRANSPORTATION FUND*	348,637,050	-	57,535,034	104,185,367	-	562,636,744	75,000	1,073,069,195	
Org_000004647	4647	TRANSIT REVENUE VEHICLE REPLACEMENT FUND*	-	-	50,000,000	-	-	72,397,858	-	122,397,858	
Org_000005420	5420	SAFETY AND WORKERS COMPENSATION FUND	-	-	-	40,305,342	-	1,994,053	-	42,299,395	
Org_000005441	5441	WATER POLLUTION CONTROL EQUIPMENT FUND	-	-	-	-	2,415,577	-	105,990	2,521,567	
Org_000005450	5450	FINANCIAL SERVICES FUND	-	-	989,570	29,637,196	17,000	612,000	-	31,255,766	
Org_000005461	5461	DES IT EQUIPMENT REPLACEMENT FUND	-	-	-	421,177	-	-	-	421,177	
Org_000005471	5471	INFORMATION RESOURCE MANAGEMENT FUND	-	-	-	6,514,663	-	20,000	-	6,534,663	
Org_000005481	5481	GEOGRAPHIC INFORMATION SYSTEMS	-	-	-	-	4,576,920	-	-	4,576,920	
Org_000005500	5500	EMPLOYEE BENEFITS FUND	-	-	-	188,057,391	-	10,194,094	-	198,251,485	
Org_000005511	5511	FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	-	5,600	-	9,005,236	-	36,579,882	2,252,608	47,843,326	
Org_000005520	5520	INSURANCE FUND	-	-	-	-	-	27,296,083	-	27,296,083	
Org_000005531	5531	DATA PROCESSING FUND	-	-	-	27,395,367	-	-	900,083	28,295,450	
Org_000005532	5532	TELECOMMUNICATION FUND	-	-	-	2,416,148	-	25,000	-	2,441,148	
Org_000005570	5570	EQUIPMENT RENTAL AND REVOLVING FUND	-	-	250,000	926,199	-	8,323,870	999,172	10,499,241	
Org_000005580	5580	MOTOR POOL EQUIPMENT RENTAL FUND	-	-	-	494,413	-	10,270,944	-	11,335,613	
Org_000005600	5600	PRINTING AND GRAPHIC ARTS SERVICES FUND	-	-	-	1,097,643	-	-	-	1,097,643	
Org_000008400	8400	LIMITED G.O. BOND REDEMPTION FUND	73,986,072	-	6,482,867	-	-	1,180,146	57,876,220	139,525,305	
Org_000008500	8500	UNLIMITED G.O. BOND REDEMPTION FUND	40,067,369	-	20	-	-	374	6,300	40,074,063	
Org_000008510	8510	STADIUM G.O. BOND REDEMPTION FUND	2,252,000	-	-	-	-	-	-	2,252,000	
Org_03007	3007	CIP TRANSFERS TO OPERATING*	-	-	-	-	-	61,076,000	-	61,076,000	
Org_000003000	3000	CAPITAL IMPROVEMENT PROGRAM FUND*	-	-	-	-	-	1,171,360,511	-	1,171,360,511	
Org_000005461		<b>Total County Revenues</b>	<b>1,153,574,097</b>	<b>27,450,760</b>	<b>554,608,766</b>	<b>1,038,234,352</b>	<b>8,582,131</b>	<b>2,072,148,108</b>	<b>5,778,530</b>	<b>155,248,939</b>	<b>5,015,625,683</b>

\*Contain 2008/2009 Biennial Budget