

Program Summaries

Budget Planning Assumptions

The 2008 King County Budget is built using the following assumptions:

Salaries. In 2008, reserves for salary and wage adjustments for COLA and merit are budgeted in each appropriation unit in the Current Expense fund instead of holding central reserves in the Salary and Wage Contingency fund. Non-Current Expense funds continue to hold salary and wage reserve accounts within each fund. These reserves provide funding for COLA, merit and step increases. For most county employees the COLA increase is 90% of the change in the September to September national consumer price index (CPI-W), with a floor of 2.00%. The 2008 COLA is projected to be 2.38%. The contingencies also include reserves for merit, longevity increases, and other salary adjustments. The methodology in the Current Expense fund eliminates the need for a COLA ordinance to distribute funding from the central Salary and Wage Contingency to each Current Expense appropriation unit.

Medical Benefits. The county has a flexible benefit package which offers employees several options for coverage and providers. All of the benefit costs are accounted for in the Employee Benefits Fund, which then recovers its costs through a single standard monthly rate charged to agencies for each eligible employee. The standard rate charged in 2007 was \$1,093 per employee per month. The standard rate for the 2008 Proposed Budget is \$1,142 per employee per month, a 4.5 percent increase over 2007.

Internal Service Rates. The 2008 Proposed Budget includes significant increases in several internal service rates, including ITS Technology Services, Facilities Management Operations and Maintenance, and Motor Pool Rates.

Current Expense Underexpenditure. Prior to 1997, the Current Expense (CX) Financial Plan assumed a 1.00% underexpenditure rate. Beginning in 1997, the CX Financial Plan assumed a 1.50% underexpenditure rate which was increased to a 1.75% rate in 1998, 1999, 2000 and 2001. Beginning in 2002, the underexpenditure rate increased to 2.00%. In the 2008 Proposed Budget, 1.25% of the required underexpenditure has been reduced from CX operating budgets to more directly budget for assumed underexpenditure levels. A remaining central contra of 0.75% is held in the CX Financial Plan, for a total assumption of 2.00%. Departments are expected to manage their appropriations to achieve the underexpenditure.

Major Maintenance Reserve Fund. The 2008 Proposed Budget includes the transfer of \$5.6 million of revenues designated for the Sales Tax Reserve subfund to the Major Maintenance Reserve Fund and in support of the facility Major Maintenance Capital Improvement Program. The county's financial policies provide for this expenditure from the Sales Tax Reserve Fund when the fund balance exceeds \$15 million. This balance was achieved in 1994.

KING COUNTY Program Plan Areas

General Government

Provides services to King County legislative and administrative branches for the benefit of the public.

Assessments
Board of Appeals
Board of Ethics
Boundary Review Board
Cable Communications
Charter Review Commission
Office of Civil Rights
Council Administration
Council Auditor
County Council
County Executive
Office of Economic and Financial Analysis
Employee Benefits
Facilities Management
Finance and Business Operations
Grants
Hearing Examiner
Human Resources
I-NET Operations
Information & Telecommunications Services
Insurance/Risk Management
King County Civic Television
Membership and Dues
Office of Management & Budget
Office of the Executive
Office of Information Resource Management
Ombudsman/Tax Advisor
Printing & Graphic Arts
Property Services
Records, Elections & Licensing Services
Safety & Claims Management
State Auditor

Physical Environment

Provides services to achieve a high quality living environment for the community and the individual.

Airport
Development and Environmental Services
DOT Director's Office
Equipment Repair & Replacement
Geographic Information Systems
InterCounty River Improvement
Motor Pool
Natural Resources Admin.
Noxious Weed Control
One Percent for Arts
Parks & Recreation
Resource Lands & Open Space
River Improvement
Roads Operating
Rural Drainage
Solid Waste Operating
Transit Operations
Waste Water Treatment
Water & Land Resources
Youth Sports Facility Grant

Health and Human Services

Provides services for the development and improvement in the welfare of the individual.

Children & Family Set Aside
Community Services
Cooperative Extension
Developmental Disabilities
Dislocated Worker
Emergency Medical Services
Environmental Health
Federal Housing & Community Development
Local Hazardous Waste
Housing Opportunity Fund
Human Services Admin
Medical Examiner
Mental Health, Chemical Abuse and Dependency Svc.
Public Health Pooling
Veterans' Services
Work Training Programs

Law Safety and Justice

Provides services for the security of persons and property, including those activities normally related to police services, the courts, and corrections facilities.

Adult & Juvenile Detention
AFIS
District Court
E-911
Emergency Management
Judicial Administration
Prosecuting Attorney
Public Defense
Radio Communications
Security Screeners
Sheriff's Office
Superior Court

**Debt
Service**

**Capital
Improvement**

Summary Comparison of 2008 Appropriations by Program Category All Resources

Program Category	2006 Adopted	2007 Adopted	2008 Adopted	2008 - 2007 \$ Change % Change	
General Government	474,059,816	503,855,916	544,057,634	40,201,718	8.0%
Physical Environment*	886,823,149	953,079,285	1,656,973,603	703,894,318	73.9%
Health and Human Services	438,060,052	497,249,972	560,410,330	63,160,358	12.7%
Law, Safety and Justice	448,322,762	483,067,595	510,420,616	27,353,021	5.7%
Total Operating	2,247,265,778	2,437,252,768	3,271,862,183	834,609,415	34.2%
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	1,096,276,673	29,470,777	2.8%
TOTAL	3,304,843,767	3,857,146,250	4,736,397,977	879,251,727	22.8%
Non-Categorized					
CX Fund Transfers	62,416,817	72,236,438	69,850,263		
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	38,074,769		
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	183,914,931		
Grand Total	\$ 3,487,373,301	\$ 4,050,507,543	\$ 4,920,312,908		

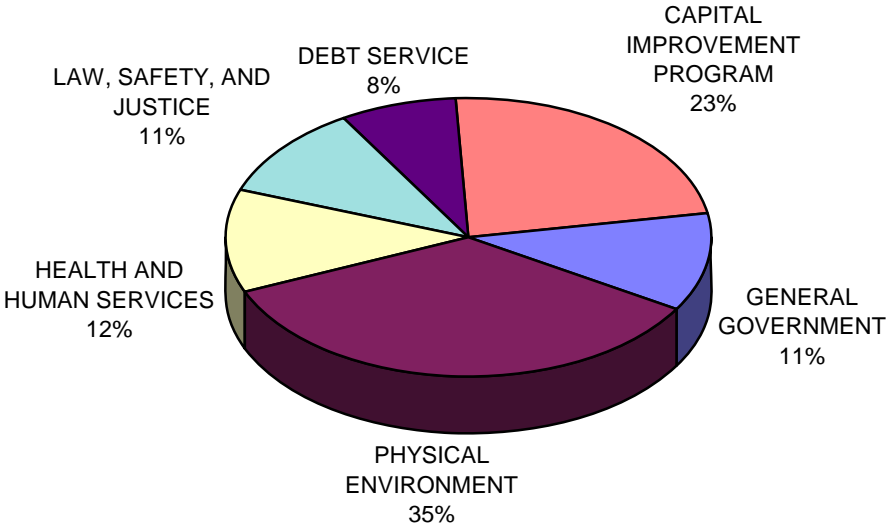
*Includes 2008/2009 Biennial Budget for Transit and Transit CIP.

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

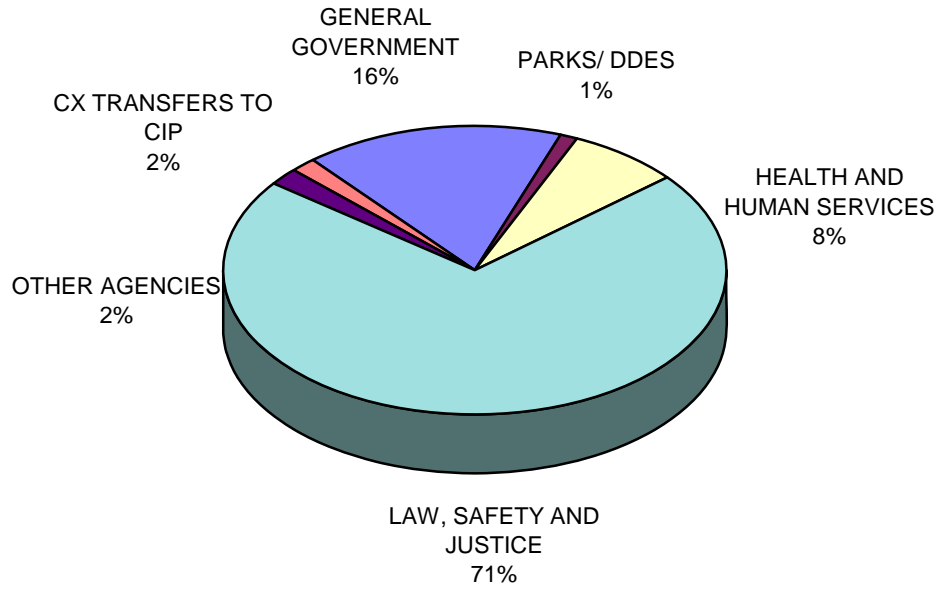
Program Category	2006 Adopted	2007 Adopted	2008 Adopted	2008 - 2007 \$ Change % Change	
General Government	89,847,282	101,727,928	109,972,841	8,244,913	8.1%
Parks/DDES	6,091,483	6,972,363	6,312,729	(659,634)	(9.5%)
Health and Human Services	41,299,591	45,510,313	48,874,506	3,364,193	7.4%
Law, Safety and Justice	414,088,386	441,059,858	470,614,825	29,554,967	6.7%
CX Transfers to CIP	14,035,012	15,895,540	12,068,669	(3,826,871)	(24.1%)
Other Agencies	12,305,442	10,885,413	10,906,140	20,727	0.2%
Total Current Expense*	577,667,196	622,051,415	658,749,710	36,698,295	5.9%
Subfunds to the General Fund					
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	21,913,265	87,977	0.4%
Inmate Welfare	1,338,011	931,134	932,450	1,316	0.1%
Total General Fund	\$ 604,758,022	\$ 649,681,224	\$ 687,194,668	\$ 37,513,444	5.8%

*The CX financial plan expenditures and this table reconcile by reducing the total CX fund amount by the double count of \$15,054,688 for the CX fund transfer to the Children and Families Set-Aside Fund, which equals \$643,695,022. and the underexpenditure of \$4,849,941, for a total CX Fund expenditure of \$638,845,081. 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 \$662 Million.

Distribution of 2008 Expenditures by Program Category
All Funds \$4.7 Billion



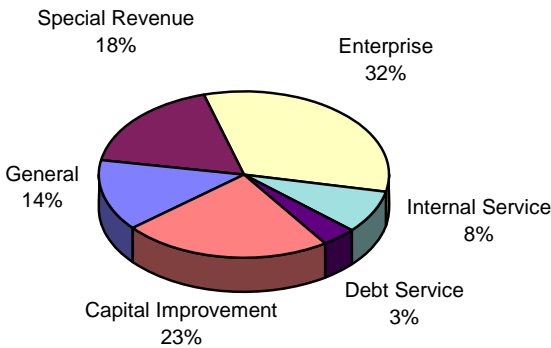
**Distribution of 2008 Expenditures by Program Area
General Fund
\$662 Million**



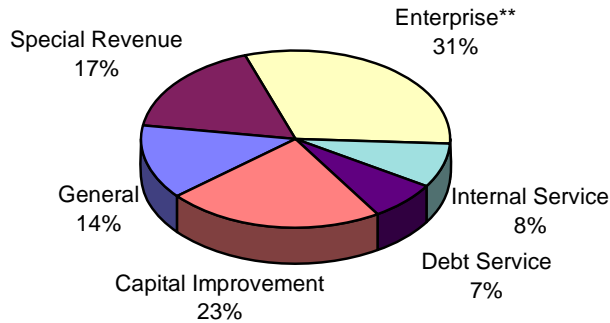
2008 Expenditures, Revenues and FTEs by Fund Type

Fund Type	Revenues		Expenditures		FTEs	
General	680,786,933	14%	687,194,668	14%	4,476	32%
Special Revenue	881,137,372	18%	885,942,866	17%	3,303	24%
Enterprise**	1,628,508,531	32%	1,583,501,088	31%	5,322	38%
Internal Service	414,669,477	8%	411,155,148	8%	898	6%
Debt Service	181,851,368	3%	368,259,121	7%	-	0%
Capital Improvement* **	1,157,352,673	23%	1,157,352,673	23%	-	0%
Total All Funds	4,944,306,354		5,093,405,564		13,998	

Revenues



Expenditures



*Figures may not add to 100% due to rounding.

*Includes CIP Transfer to Operating

**Special Revenue and Capital Improvement Funds contain 2008/2009 Biennial Budgets.