



area includes thirty-four cities in King County: all cities are members *except* Enumclaw, Federal Way, Milton, Pacific and Skykomish.

Prior to 1994, the District relied on State and Federal funding for its conservation programs, but those funds substantially decreased and did not cover general operating costs for the District in 1993. The District was forced to borrow funds in 1993 to continue their existing operations, prior to the assessment which was not effective until 1994.

In late-1993, the King County Council adopted (Ordinance 10981) the first conservation assessment for the King Conservation District, spanning the two years 1994-1995. This initial assessment included an agreement between the District and King County outlining the terms and uses of the assessment. The assessment rate was \$1.25 for all parcels within the Conservation District, except for forest lands.

Ordinance 95-731 authorized the conservation assessment funding for the years 1996 and 1997. The 1996-97 assessment reauthorized the \$1.25 per parcel assessment for two years under the identical terms of the 1994-1995 agreement (seven cities were not members of the KCD and were excluded from the assessment -- Enumclaw, Milton, North Bend, Pacific, Snoqualmie, Skykomish and Tukwila). However, the 1996-1997 reauthorization ordinance also stated that the King County Council would not approve the conservation assessment beyond 1997.

When discussions began regarding funding of the Conservation District programs and regional watershed work for fiscal year 1998, some Suburban City Association members recalled the commitment made in 1995 that the assessment would not be reauthorized after the second two year aid package for the KCD expired in 1997. City officials stated that any proposal to reauthorize the conservation assessment would break faith with this prior agreement. However, after debate among several key Suburban City leaders – and in particular the members of the Regional Water Quality Committee – cities felt that the conservation assessment provided value to county residents and was critical in funding ongoing watershed protection efforts. Subsequently, the Suburban Cities Association voted to reverse their support for the sunset provision and instead recommended the assessment reauthorization. The regional conversation noted that -- although the King Conservation District is a state agency -- it only received about \$200,000 in State funds in the 1996-97 state biennial budget – thus the KCD dependence on the local conservation assessment money continued to grow.

In deliberations on the 1998 request for a KCD special conservation assessment, the Regional Water Quality Committee made the following findings in a letter to the County Executive and the County Council:

- *RWQC has significant history and expertise in regional surface water management and resource protection issues. RWQC is the countywide lead to oversee the Regional Needs Assessment process through which over \$250 million in regional needs were identified by five Watershed Forums.*
- *An effective response to the region's needs for surface water management, watershed protection and enhancement and to the listings of salmonids under the Endangered Species Act (ESA) requires a regional funding source to support regionally significant projects and programs.*
- *At the recommendation of the RWQC, the council adopted Ordinance 12959 in November 1997 authorizing a three-year special assessment for resource conservation for the KCD of \$5.00 per parcel, \$3.00 of which was allocated to watershed forums for regional projects.*

- *The KCD assessment remains an equitable mechanism for funding regionally significant projects and programs through Watershed Forums. Almost \$1.6 million is distributed annually to Watershed Forums through King County.*
- *The KCD assessment provides needed dollars to participating local jurisdictions to support local natural resource protection projects and programs. \$530,000 is distributed annually to participating local jurisdictions.*
- *The KCD programs provide local benefit and are an important element in the region's response to ESA.*
- *The appropriate time period for the special assessment is 5 years coinciding with the timeframe for developing water resource inventory area (WRIA) plans under the Endangered Species Act Interlocal Agreements. At the end of five years it is appropriate to reevaluate needs and funding for plan implementation.*

By 2004, King County and the city members of the King Conservation District felt that the \$5.00 per parcel cap on the conservation assessment was not adequate for regional conservation and watershed needs. Working in tandem with the KCD, King County and the cities asked the 2005 Legislature to pass Engrossed Senate Bill 5094, which increased the maximum per parcel assessment for conservation districts to \$10 "in counties with a population of over one million five hundred thousand persons". Engrossed Senate Bill 5094 also required "...that all funds except those to reimburse the county for the actual cost of collecting the assessments are to go to the conservation district and used by the district as authorized by statute".

In 2006, as the conservation assessment increased to \$10 per parcel -- the county and KCD had differing expectations for the use of the additional funding. The KCD wanted to substantially expand its program offerings, particularly for rural and agricultural communities. King County wanted most of the additional money to be allocated to watershed conservation, for the benefit of all regional residents. A \$10 per parcel conservation assessment spanning the period 2006-2009 was eventually adopted, which provided \$6 per parcel allocation for WRIA activities, \$2 per parcel allocation for KCD operating programs, and \$2 per parcel allocation for city/member jurisdiction conservation grants.

In mid-2009, the KCD Board of Supervisors expressed concern about the WRIA share of the conservation assessment. The Board developed a proposal for the period 2010-2014 which significantly reduced the WRIA allocation for the first year, and was non-committal about providing watershed funding in the latter years of the assessment. The Board proposed a \$10 per parcel conservation assessment, and identified numerous rural and agricultural programs which would consume a much larger portion of the funding. Eventually, both sides came to a two-year agreement (2010-2012) at \$10 per parcel, with an effective allocation of the conservation assessment of \$5 per parcel for WRIA's, \$3 per parcel for KCD operations, and \$2 per parcel for local jurisdiction grants.

The legacy of the past fifteen years of conservation work is undeniable, even if the partnership has been strained in recent years. The table below summarizes WRIA funding -- King County's main objective -- which was provided only as a result of the KC / KCD partnership:

WRIA		KCD Funds 1998-2011	Additional Funds Leveraged	Projects Funded
7	Snoqualmie / South Fork Skykomish	\$6,718,403	\$28,294,438	155
8	Lake Washington / Cedar / Lake Sammamish	\$12,641,170	\$51,346,119	141
9	Green / Duwamish	\$11,736,794	\$33,605,734	152
		\$31,096,367	\$113,246,291	448
		\$144,342,658		

NOTES:

- For the years 1998 – 2005, the KCD conservation assessment was \$5 per parcel (about \$3 million total, across the entire KCD membership)
- From 2006 – 2011, the KCD conservation assessment was \$10 per parcel (totaling about \$6 million annually).
- Each \$1 provided by KCD for WRIA projects has leveraged about \$3.65 in other revenues (state & federal grants, local funds, Conservation Futures, etc.)

**Assessments, Rates and Charges**

Special assessments are authorized to be imposed for conservation districts, but must be approved by the county legislative authority for up ten years in duration. The legislature has declared that activities and programs to conserve natural resources, including soil and water, are of special benefit to lands and may be used as the basis upon which special assessments are imposed; but the legislature has provided no guidance for quantifying the degree of benefit or a mechanism for calculating the conservation benefit on affected properties.

In the past several years, lawsuits in Washington state (including the “Hammond” lawsuits in King County) have challenged the validity of the conservation assessment, alleging:

- (1) The conservation assessment is an illegal property tax. The assertion in the “Hammond” case: *“A valid property tax must be uniform on the same class of property within the jurisdiction levying the tax, and must be enacted in pursuance of law that states distinctly the object of the tax. Charges are not uniform within the jurisdiction of King County, nor have they been enacted in pursuance of law that distinctly states their objects. This renders the conservation district charges invalid in their entirety, regardless of any general or other benefit that they might provide to any particular parcel.”*
- (2) The conservation assessment is an illegal special assessment. The assertion in the “Hammond” case: *“The validity of all special assessments rests upon Article VII, section 9 of the Washington Constitution. Under that provision, a special local improvement that is appurtenant to specific property and bring a benefit to that property substantially more intense than is conferred on other property in the jurisdiction. The benefit to the land must be actual, physical and material, not merely speculative or conjectural.”*
- (3) The conservation assessment has been illegally diverted to other general government purposes by local governments. The assertion in the “Hammond” case: *“Under RCW 89.08.400(4), all proceeds from a conservation district assessment, minus certain administrative expenses, must be transferred to and used by the conservation district. Portions of the conservation district charges fail to meet this requirement. Instead, Defendant Counties have required that some of the proceeds from the charges*

*ultimately be diverted to various activities, programs, and/or entities, rather than leaving the use of the money to the discretion of Defendant Conservation Districts”.*

- (4) Local governments have instituted the conservation assessment in a manner inconsistent with state law. This is generally the argument – a technical rather than constitutional matter – which served as the basis for the State Supreme Court decision in “**Cary v. Mason County**”. Under RCW 89.08.400(3), the annual assessment rate must be stated as either (1) a uniform annual per acre amount, or (2) an annual flat rate per parcel plus a uniform annual rate per acre amount, for each classification of land. The Washington State Supreme Court decision filed February 16, 2012 (No. 83937-9) agreed that Mason County did not include a uniform annual rate per acre amount (Mason County used “\$0.00”) and ruled “We hold that Mason County Ordinance 121-02 violates RCW 89.08.400(3) in assessing only per parcel rate.”

Throughout the defense of the “*Hammond*” lawsuit challenging the legality of the 2010-2012 conservation assessment, KCD and county staff worked closely and productively together. The two entities freely shared information and mutual aid to mount a credible and ultimately successful defense in the “*Hammond*” case. The class-action lawsuits (both “*Hammond*” and “*Hammond 2*”) have been fully resolved and the case is concluded. The settlement resolves all outstanding financial issues from the 2010, 2011 & 2012 conservation assessments; named plaintiffs receive \$2,500 each, about \$2 million will be returned to the class of King County property tax payers, and there are sufficient funds for attorney fees, consultant costs for development of the “rates and charges” assessment process for 2013, \$1.2 million in 2012 jurisdictional grants and operating costs for the KCD in 2012. For 2012, the Flood Control District has agreed to provide the annual \$3 million in funding support for WRIA’s in response to the “*Hammond*” crisis.

Nonetheless, the Washington State Supreme Court has still not addressed fundamental constitutional issues regarding the conservation assessment; and the Legislature has made only marginal attempts to clarify or resolve legal concerns over the past decade. Since the “*Cary v. Mason County*” decision was decided on technical issues, the Supreme Court did not get in to the important constitutional issues, with the Court concluding: “*Our resolution makes it unnecessary to consider the Petitioners’ remaining statutory and constitutional challenges. We, therefore, express no opinion on the constitutionality of funding the activities of conservation districts through special assessments*”.

In the 2012 Legislative session, counties and conservation districts worked together to amend state law (ESHB 2567) to also allow a new “rates and charges” approach to the conservation assessment.

- An **assessment** is a user charge intended to recover the cost of improvements / services that increase the value of the property charged. King Conservation District has historically charged between \$9.98 - \$10.00 per parcel assessment under RCW 89.08.
- A **rate** is a charge intended to recover the cost of public programs based on services received, or to offset negative impacts customers impose. Service received and the impacts may be either direct or indirect. The calculated cost may be different for each program or service offered; and the rate may also vary for each different land use category.

There are a total of 641,091 parcels that are currently eligible for a conservation assessment. There are also a number of parcels that are exempt from the charge:

- 27,924 parcels in cities that have "opted out"
  - Enumclaw
  - Federal Way
  - Milton
  - Pacific
  - Skykomish
- 266 timberland and forest land parcels
- 29,372 tax exempt parcels

County staff is evaluating the KCD's proposed 2013-2015 conservation assessment, which is based on this "rates and charges" methodology. The review is also evaluating the programs and priorities offered by the King Conservation District Board of Supervisors in their recent submittal. This evaluation process includes consultation with other key stakeholders, including city officials.

There are limitations on what the county legislative authority may or may not consider or enact in their review of the conservation assessment proposed by the KCD Board of Supervisors. The Office of the Attorney General has issued a written opinion on this issue of strict limits on the powers of the county legislative authority in approving the conservation assessment when it provisionally approves a specific budget plan in an attempt to ensure the delivery of specific programs and services (AGO Opinion 2006 No. 8).

**ATTACHMENTS:**

1. Executive Summary – King Conservation District 2013 Proposed Program of Work and Budget

## King Conservation District 2013 Proposed Program of Work and Budget July 31, 2012

### EXECUTIVE SUMMARY

The King Conservation District's 2013 Proposed Program of Work and Budget outlines services and programs under a new "rates and charges" system that provide both direct and indirect benefits to property owners in the District's service area. This Program of Work and Budget was developed in consultation with the District's constituents, partners and Advisory Committee, and was approved by its Board of Supervisors on July 30, 2012, Resolution 12-006.

Previously the District was financed by a special assessment under RCW 89.08.400 based on a per parcel rate. Two legal judgments in 2012, Cary v. Mason County and Hammond v. King County, challenged assessments as the basis for financing conservation districts. In response to these legal cases, in March of this year the Washington State Legislature passed HB-2567 that amended RCW 89.08 to provide conservation districts with the option of seeking financing either through an assessment or through a system of rates and charges.

Following the advice of legal counsel, the Board decided to utilize the rates and charges system approved by the Legislature as the basis for its proposed 2013 budget. The District's operations, including its services and grant program, are organized under the following Resource Management Priorities:

- *Aquatic Habitat (Freshwater & Marine)*
- *Water Quality and Quantity*
- *Forest Health Management & Upland Habitat*
- *Agricultural Lands*
- *Economic Viability of Working Lands*

This proposal provides background on the King Conservation District and the development of our 2013 Program of Work and Budget, including highlights of priorities for 2013 and the details of District services and programs under each of the five Resource Management Priorities. Funding for the District is utilized to provide services, technical assistance and financial incentives across jurisdictional boundaries, responding to conservation priorities in watersheds across King County.

## **PROGRAM OF WORK**

### **District Background Information**

The King Conservation District was established in 1949 by the Washington Conservation Commission to provide landowners with assistance to protect and enhance natural resources. The District serves 35 jurisdictions (34 cities and King County) with a combined population of 1.8 million. The District's mission is *"to promote the sustainable uses of natural resources through responsible stewardship."*

The District's mandate was established by the Washington Legislature in 1939 when it passed RCW 89.08 which empowers communities to form conservation districts to assume local responsibility for preserving soil, water and other natural resources. From the beginning, conservation districts were given a broad mandate to assist landowners with conserving resources to "protect and promote the health, safety and general welfare" of all residents in urban, suburban and rural areas.

Priority issues in the mandate for conservation districts included flooding, soil erosion, water pollution, groundwater depletion, wildlife habitat destruction, deforestation, and the loss of productive agricultural lands and fisheries.

More than 60 years after it was formed, increased urbanization, endangered salmon, loss of forest cover, threats to Puget Sound, and increased challenges from stormwater and flooding make the King Conservation District's programs and services as relevant as ever.

Today the District provides programs, services and financial incentives for property owners and land managers in both urban and rural areas throughout its service area. The District has no regulatory or enforcement authority. Instead, it engages individuals and communities in stewarding soil, water and other natural resources through partnership and collaboration.

In order to be more responsive and effective in its mission, the District's service delivery model employs multiple strategies:

- Direct technical assistance and services;
- Education to foster voluntary stewardship;
- Funding for landowner and community conservation; and
- Partnerships and resource leveraging to maximize impact.

The District collaborates with member jurisdictions and nonprofit organizations to provide stewardship services. Because it is an independent, non-regulatory agency, the District is seen by many landowners as a trusted mentor and partner, providing education, technical assistance, and financial incentives to help people implement measures to improve the sustainability and productivity of their land.



## **2013 Program Focus Areas**

As part of its planning process, the District conducted a series of public hearings, constituent surveys and Advisory Committee meetings to solicit feedback on its programs and services. In addition to expressions of support for King CD's current services, stakeholders provided a wide variety of suggestions for change, including request for a streamlined grant program and enhanced services for landowners and member jurisdictions.

Given its small staff and broad mandate, the District developed this proposed Program of Work that relies upon partnerships and shared assets to revitalize existing programs and ensure continuity for vital services. The following are major focus areas for the District's 2013 Program of Work.

### **Grant Program**

The District will coordinate the development of a new grant program in collaboration with stakeholders including jurisdictions, WRIAs, landowners and other constituents. Funding criteria will be respond to community conservation needs brought forth by stakeholders, such as stormwater management, fish passage barrier removal, native plant re-vegetation, and invasive weed control projects.

The District seeks to give priority to projects or programs that are performed in partnership with jurisdictions, private landowners, and nonprofit organizations. For example:

- Partner with member jurisdictions to provide ongoing support for landowner and community-based stewardship activities (eg Green Partnership Programs, Rain-Wise, Natural Yard Care).
- Provide neighborhood matching grants to encourage volunteer stewardship.
- Support local farmers markets with market management education, business models, and funding.
- Develop a District-wide Watershed Opportunity Fund with attention to aquatic enhancement projects on wetlands, creeks and tributaries, and marine shorelines.

### **Strategic Priorities**

The District Board of Supervisors reviewed a wide range of constituent recommendations and gave high priority to expanding stewardship services for urban landowners. The Board also emphasized the need to ensure continuity for existing programs of member jurisdictions and partner organizations.

For example, the District will collaborate with King County to provide ongoing support for working lands through maintenance of key programs such as Cascade Harvest Coalition (Puget Sound Fresh, Puget Sound Grown, FarmLink) and WSU Cooperative Extension. In addition, the District will partner with the Natural Resource Conservation Service (NRCS) to assist landowners with cost-sharing for conservation projects.

The District also proposes to expand its assistance to non-industrial private forest landowners to address forest health management concerns, and to assist marine shoreline landowners with aquatic area protection and enhancement activities.

### **Community Engagement**

The District proposes to strengthen current programs and expand its community engagement programs and services. Priority services brought forward and supported by stakeholders include:

- Support member jurisdiction environmental programs by extending land stewardship services to urban and suburban landowners to address resource conservation issues and support jurisdictional programs and plans.
- Expand the District's existing conservation education programs, including youth education.
- Expand engineering, planning and implementation services for cities, businesses and landowners.
- Broaden the scope of financial incentive programs to include Low Impact Development (LID) best management practices in the Landowner Incentive Program.

## **Resource Management Priorities Related to District Operations, Services and Programs**

The following section outlines the activities and initiatives associated with the District's Resource Management Priorities: Aquatic Habitat, Water Quality and Quantity, Forest Health Management & Upland Habitat, Agricultural Lands, and Economic Viability of Working Lands. Below is an introduction to each of the priorities listed by the percent of their 2013 budget allocations:

### **1. Aquatic Habitat (Freshwater & Marine) – 35%**

King County's landscape is a diverse mosaic of mountains, forests, rivers, lakes, and marine habitats. The District's service area includes approximately 2,100 square miles of land, plus nearly 2,000 miles of freshwater and marine shorelines. Major watersheds include Cedar River-Lake Washington, Green-Duwamish, Sammamish, Snoqualmie-Skykomish, White River, and Central Puget Sound, including Vashon-Maury Island.

A century of intensive logging, agriculture and urban development degraded aquatic habitats throughout King County. In 1999, Chinook salmon were listed as threatened under the Endangered Species Act, prompting concerted efforts to restore and protect lakes, rivers and streams. Concern for the health of Puget Sound has focused increased attention on shoreline and nearshore habitats.

Program Implementation: The District provides educational opportunities, technical assistance, and financial incentives in the form of direct implementation services, cost-share and grants to help landowners and other land managers protect and enhance marine and freshwater aquatic resources. These District programs and services have a nexus with shorelines, shellfish, food web, and water quality. This suite of programs and services contribute significant indirect benefit to all ratepayers.

### **2. Water Quality and Quantity – 25%**

Historical and current development patterns along with climate change affect life for everyone in King County. According to the Washington Climate Change Impacts Assessment (2007), with rising temperatures we can anticipate increased fall and winter precipitation and drier summers. Farmers are already coping with increased winter flooding and summer water shortages.

Stormwater management and non-point pollution have become major concerns for jurisdictions throughout the county as extreme storm events exceed the capacity of existing drainage infrastructures.

Freshwater salmon habitat is threatened by decreased summer stream flows and rising water temperatures, while King County's marine shorelines are threatened

by rising sea levels, which will lead to increased erosion. Shellfish and other sealife in Puget Sound are also negatively impacted by water pollution, increased acidification, and rising water temperatures.

Program Implementation: The District provides educational opportunities, technical assistance, and financial incentives in the form of direct implementation services, cost-share and grants to help landowners and other land managers protect and enhance water quality and address water quantity resource concerns. These District programs and services have a nexus with stormwater, flooding, nutrient and bacterial pollution, and temperature and dissolved oxygen. This suite of programs and services contribute significant indirect benefit to all ratepayers.

### **3. Forest Health Management & Upland Habitat – 17%**

After more than a century of development, the majority of King County remains forested. Protecting forests and upland habitat conserves resources in rural areas and provides ecosystem benefits downstream that impact urban and suburban residents. The District's mission directs it to protect forest resources by reaching out to non-commercial forest owners to enhance ecosystem functions and add value to forest cover.

Rural forest landowners need assistance in navigating regulations; urban and suburban canopies can be improved through community-based stewardship. The District is well-poised to improve the county's forest resources through partnering with jurisdictions on canopy-enhancing initiatives while continuing and expanding its support for rural forest landowners.

Program Implementation: The District provides educational opportunities, technical assistance, and financial incentives in the form of direct implementation services, cost-share and grants to help forest and other upland landowners enhance ecosystem functions and values of forest cover and upland habitat. These District programs and services have a nexus with stormwater and flood control, water and air quality, biodiversity, soil stabilization, and recreation. This suite of programs and services contributes significant indirect benefits to all ratepayers.

### **4. Agricultural Lands – 16%**

Agriculture continues to play an important role in King County's economy and culture. An estimated 1,800 farms in the county manage approximately 50,000 acres of land and generate up to \$150 million in annual sales. The farms are generally small, averaging less than 30 acres. Primary agricultural enterprises include dairy, livestock, nursery, fruits and vegetables. Local farmers struggle with urban encroachment, rising land costs, increased flooding, and complex government regulations. At the same time, there is increasing interest in urban and suburban food production.

Program Implementation: The District provides educational opportunities, technical assistance, and financial incentives in the form of direct implementation services, cost-share and grants to help landowners and other land managers steward and protect agricultural lands. These District programs and services have a nexus with soil stabilization, healthy aquatic and upland habitat, critical areas stewardship, water quality and quantity, flood control, and economic viability. This suite of programs and services contribute significant indirect benefit to all ratepayers.

## **5. Economic Viability of Working Lands – 7%**

The future of natural resources is in the hands of working land managers. The District has historically recognized farmers and foresters to be the primary stewards of natural resources in the county. These resource lands not only generate revenue and provide employment for individuals; they also provide significant environmental benefits for the entire community. Some of the major challenges for both farmers and foresters include the need for increased marketing opportunities and assistance with navigating government regulations. Mentoring and training future farmers and foresters will help preserve these working lands for generations.

Program Implementation: The District provides educational opportunities, technical assistance, and financial incentives in the form of direct services and support of strategic partners to support and strengthen development of economic markets for local agricultural and forest products, including support for farmers markets, Puget Sound Grown, Puget Sound Fresh, FarmLink, and Salmon Safe. Direct and indirect benefit to all rate payers. This suite of programs and services contribute significant indirect benefit to all ratepayers.

## **PROPOSED RATES & CHARGES APPROPRIATIONS BUDGET 2013**

The District's budget for 2013 was developed in response to priorities identified by stakeholders. The 2013 Budget (Exhibit A) shows the cost of services both by District's program, as in past budgets, and by resource management priority, as described above. By presenting the budget by Resource Management Priorities, the District was able to align this budget to address its highest priorities.

Each resource management priority has a unique combination of programs and services which together work in concert to address the resource concerns.

Exhibits B and C show how this budget compares to past budget years. The first graph compares how the 2013 Budget compares to the 2012 Budget for each of the Resource Management Priorities. The second graph shows how the 2013 budget compares to other recent budget years.

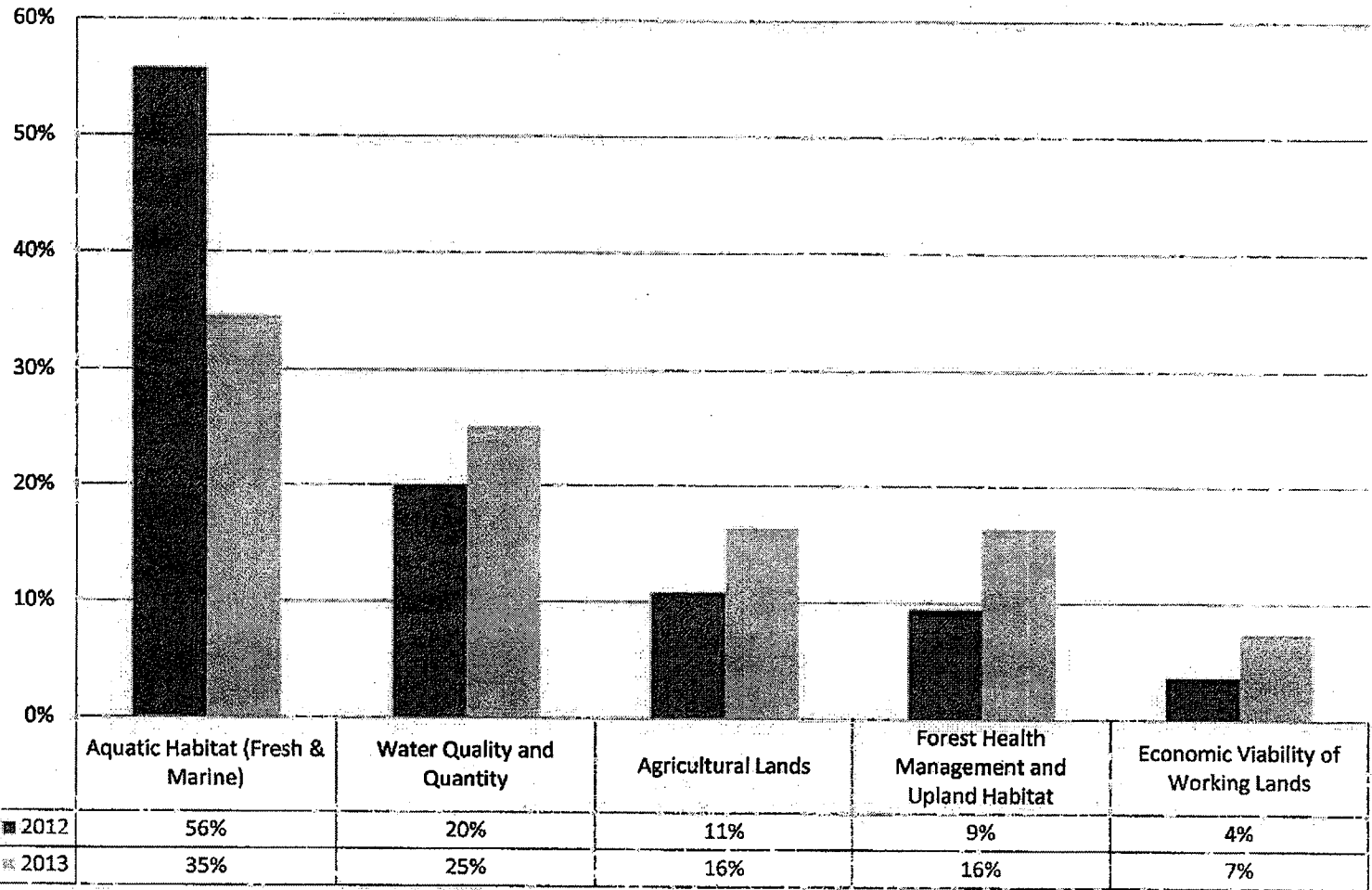
### **APPENDIX**

- Exhibit A: 2013 Budget by Program for each Resource Management Priority
- Exhibit B: Percent of Budget by Resource Management Priority
- Exhibit C: King CD Annual Budget Comparison Years 2009-2013

## Exhibit A: King Conservation District 2013 Budget

<b>Natural Resource Priorities/ Benefits (Cost per Program Group)</b>						
<b>Program/ Service</b>	<b>TOTAL PROGRAM COST</b>	<b>Aquatic Habitat (Fresh &amp; Marine)</b>	<b>Water Quality and Quantity</b>	<b>Agricultural Lands</b>	<b>Forest Health Management and Upland Habitat</b>	<b>Economic Viability of Working Lands</b>
Education & Community Engagement	325,257	29,273	91,072	91,072	113,840	-
Natural Resource Conservation Planning & Tech Assistance	986,918	148,038	296,075	296,075	148,038	98,692
Conservation Implementation & Projects	1,772,292	797,532	443,073	265,844	265,844	-
<b>District Grant Programs</b>						
Jurisdiction-Focused Fund	1,712,564	393,890	479,518	137,005	445,267	256,885
Watershed Opportunity Fund	608,911	505,396	73,069	-	30,446	-
Strategic Partner Fund	285,000	71,250	71,250	71,250	-	71,250
Grant Management	381,230	133,431	95,308	38,123	57,185	57,185
Strategic & Other Initiatives	409,776	163,910	81,955	163,910	-	-
	<b>6,481,948</b>	<b>2,242,719</b>	<b>1,631,320</b>	<b>1,063,279</b>	<b>1,060,618</b>	<b>484,011</b>

### Exhibit B: Percent of Budget by Resource Management Priority





### Exhibit C: King CD Annual Budget Comparison Years 2009-2013

