

Attachment H. 2007 Adopted General Fund Financial Plan
(in millions)

	2005 Actual(a)	2006 Adopted	2006 Estimated	2007 Proposed	2007 Revised Proposed	2007 Adopted	2008 Projected	2009 Projected
Beginning Fund Balance	123.443	111.741	143.991	105.349	100.792	104.447	90.703	82.951
REVENUES								
Property Taxes	248.885	253.865	253.008	261.701	261.701	261.701	269.900	277.563
Debt Service	(19.021)	(19.032)	(19.032)	(18.447)	(18.447)	(18.447)	(23.204)	(25.878)
Sales Tax	70.526	73.468	76.987	78.197	78.197	78.197	83.632	87.395
Former CJ Revenues	17.390	17.515	17.668	18.164	18.164	18.164	18.511	18.998
Interest Earnings	14.475	22.111	19.237	23.272	23.272	23.272	20.118	21.629
Other Revenues	221.481	218.501	222.227	234.616	234.616	235.887	246.228	256.871
Subtotal CX Revenues	553.735	566.429	570.095	597.504	597.504	598.775	615.185	636.576
Subfund Revenues	10.57	10.97	11.24	11.46	11.46	11.47	12.34	12.82
TOTAL REVENUES	564.302	577.404	581.335	608.966	608.966	610.242	627.525	649.395
EXPENDITURES								
Operating Expenditures	(499.010)	(529.601)	(558.725)	(576.743)	(575.887)	(572.969)	(590.140)	(613.850)
CIP Expenditures	(22.318)	(13.735)	(21.577)	(14.596)	(14.596)	(14.596)	(16.920)	(17.394)
Former CJ Expenditures		(18.208)	(18.208)	(18.112)	(18.112)	(18.112)	(18.874)	(19.511)
Required Reduction to Balance							8.500	17.000
Subtotal CX Expenditures	(521.328)	(561.545)	(598.511)	(609.451)	(608.595)	(605.677)	(617.434)	(633.756)
Subfund Expenditures	(22.317)	(22.586)	(26.240)	(22.207)	(22.106)	(22.752)	(22.806)	(23.436)
TOTAL EXPENDITURES	(543.646)	(584.131)	(624.751)	(631.658)	(630.701)	(628.429)	(640.239)	(657.191)
CX Estimated Underexpenditures		3.872	3.872	4.443	4.372	4.443	4.963	5.027
NET EXPENDITURES	(543.646)	(580.259)	(620.879)	(627.214)	(626.329)	(623.985)	(635.276)	(652.165)
Other Transactions	(0.109)							
ENDING FUND BALANCE	143.991	108.885	104.447	87.101	83.429	90.703	82.951	80.182
RESERVES								
Policy Reserves*								
Annexation Incentive	(10.000)	(9.350)	(10.000)	(6.850)	(6.850)	(10.000)	(6.850)	(6.850)
Public Health	0.000	0.000	(2.000)	0.000	0.000	(2.600)	(5.000)	(3.000)
CJ Reform/Sustainability/Jail Population	0.000	0.000	(5.000)	0.000	0.000	(3.400)	(4.200)	(3.000)
Sheriff Blue Ribbon Panel	0.000	0.000	(1.500)	0.000	0.000	(1.500)	(0.850)	0.000
Homelessness	0.000	0.000	(1.000)	0.000	0.000	(1.000)	(1.000)	(1.000)
Children's Health Initiative						(0.750)		
Policy Reserves Pending Further Review	(25.845)	(29.933)	(22.292)	(22.312)	(19.762)	(19.342)	(13.688)	(13.220)
Accounting Reserves	(28.824)	(3.542)	(7.216)	(2.071)	(2.071)	(3.841)	(2.071)	(2.071)
Subfund Balances	(18.550)	(16.579)	(16.644)	(16.679)	(17.023)	(17.023)	(17.160)	(17.775)
Obsolete Reserves - 2007	(31.882)	(19.654)	(9.094)	(7.950)	(6.500)	0.000	0.000	0.000
TOTAL RESERVES & DESIGNATIONS	(115.101)	(79.058)	(74.745)	(55.862)	(52.206)	(59.456)	(50.820)	(46.917)
ENDING UNDESIGNATED FUND BALANCE	28.890	29.827	29.701	31.239	31.223	31.247	32.132	33.266
Excess Over/Under 6% Min. Fund Balance	0.001	0.056	0.055	0.033	0.017	0.002	0.048	0.040

*The County adopts the following reserve targets.	
Annexation Initiative	(10,000,000)
Public Health	(5,000,000)
CJ Reform/Sustainability/Jail Population	(6,000,000)
Homelessness	(1,000,000)
Sheriff Blue Ribbon Panel	(1,500,000)

*As unrestricted, unencumbered, and non-appropriated funds become available, such funds shall be distributed in equal increments to these reserves until each target has been met. In the event that an equal increment would increase a reserve over the target, the increment for that reserve shall be reduced to fund the reserve at its target and the balance shall be allocated equally to the other reserves until all targets are met. Unrestricted, unencumbered, and non-appropriated funds in excess of these adopted targets and reserves shall be reflected in undesignated fund balance, pending reallocation and adoption by the county by ordinance.

	2005 Actual	2006 Adopted	2006 Estimated	2007 Adopted	2008 Projected	2009 Projected
Accounting/Technical Reserves						
CIP Carryover	(7.013)	0.000	0.000	0.000	0.000	0.000
Encumbrances	(7.545)	0.000	0.000	0.000	0.000	0.000
Reappropriation	(3.550)	0.000	0.000	(1.770)	0.000	0.000
Loans	(3.800)	(0.300)	(3.800)	(0.300)	(0.300)	(0.300)
Animal Control	(0.450)	(0.402)	(0.450)	(0.450)	(0.450)	(0.450)
Crime Victim Compensation Program	(0.268)	(0.117)	(0.268)			
Drug Enforcement Program	(0.100)	(0.039)	(0.100)	(0.100)	(0.100)	(0.100)
Anti-Profitteering Program	(0.295)	(0.393)	(0.295)	(0.100)	(0.100)	(0.100)
Dispute Resolution	(0.083)	(0.096)	(0.083)	(0.083)	(0.083)	(0.083)
Sheriff Laptop Replacement	(0.353)	(0.310)	(0.353)	(0.353)	(0.353)	(0.353)
Real Property Title Insurance	(0.025)	(0.025)	(0.025)	(0.025)	(0.025)	(0.025)
Ex CJ Fund Balance	(5.342)	(1.860)	(1.842)	(0.650)	(0.660)	(0.660)
Designated for Net Unrealized Gains						
Total	(10.716)	(3.542)	(7.216)	(2.071)	(2.071)	(2.071)
Obsolete Reserves						
Jail Population	(2.000)	(2.000)	0.000	0.000	0.000	0.000
Address	(3.360)	(2.000)	(0.250)	0.000	0.000	0.000
Legislative Reserve	(1.270)	(3.100)		0.000	0.000	0.000
2006 Elections Costs	(0.850)	(0.850)	(0.740)	0.000	0.000	0.000
Reserve for Outyear Deficits	(6.900)					
Total	(14.379)	(7.950)	(0.990)	0.000	0.000	0.000
Policy Reserves Pending Further Review						
Benefit Savings	(1.890)	0.000	0.000	0.000	0.000	0.000
Elections	(1.700)	(1.700)	(1.700)	(2.230)	(1.700)	(1.700)
GG CIP		(4.700)	(1.500)	(2.320)	(2.320)	(2.320)
Energy/Inflation Reserve	(4.000)	(3.500)	(0.800)	0.000	0.000	0.000
PSERS	(0.300)	(1.300)	(1.200)	(1.200)	(1.200)	(1.200)
LEOFF Medical	(2.862)	(2.862)	(2.000)	(2.000)	(2.000)	(2.000)
Risk Abatement	(6.800)	(7.578)	(6.800)	(6.000)	(6.000)	(6.000)
Pension	(8.292)	(8.292)	(8.292)	(5.592)	(0.468)	0.000
Total	(25.845)	(29.933)	(22.292)	(19.342)	(13.688)	(13.220)
Total	(50.940)	(41.424)	(30.498)	(21.413)	(15.759)	(15.291)