

**RSI**  
**Required Supplementary Information**

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**BUDGETARY INFORMATION**  
**Budgetary Comparison Schedule**

<b>Budgetary Comparison Schedule</b> <b>General Fund</b> For the Biennium Ended June 30, 2009 (expressed in thousands)				
	General Fund			
	Original Budget 2007-09 Biennium *	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 780,510	\$ 780,510	\$ 780,510	\$ -
<b>Resources</b>				
Taxes	29,144,057	27,349,367	27,035,493	(313,874)
Licenses, permits, and fees	181,346	184,296	192,582	8,286
Other contracts and grants	288,705	343,136	332,601	(10,535)
Timber sales	6,657	4,567	4,134	(433)
Federal grants-in-aid	12,347,165	13,755,268	13,165,809	(589,459)
Charges for services	123,032	116,395	111,607	(4,788)
Interest income	143,544	162,512	167,476	4,964
Miscellaneous revenue	126,270	169,796	133,687	(36,109)
Escheated property	93,433	146,684	129,705	(16,979)
Transfers from other funds	395,196	1,236,777	1,023,154	(213,623)
<b>Total Resources</b>	<b>43,629,915</b>	<b>44,249,308</b>	<b>43,076,758</b>	<b>(1,172,550)</b>
<b>Charges To Appropriations</b>				
General government	2,982,113	3,171,402	3,055,423	115,979
Human services	21,186,368	21,595,812	21,406,046	189,766
Natural resources and recreation	704,224	712,446	656,985	55,461
Transportation	86,584	81,624	80,861	763
Education	17,229,757	17,651,737	17,567,736	84,001
Capital outlays	216,104	217,599	87,095	130,504
Transfers to other funds	548,457	381,150	168,375	212,775
<b>Total Charges To Appropriations</b>	<b>42,953,607</b>	<b>43,811,770</b>	<b>43,022,521</b>	<b>789,249</b>
<b>Excess Available For Appropriation</b>				
<b>Over (Under) Charges To Appropriations</b>	<b>676,308</b>	<b>437,538</b>	<b>54,237</b>	<b>(383,301)</b>
<b>Reconciling Items</b>				
Changes in reserves (net)	-	-	146,569	146,569
Entity adjustments (net)	-	-	(11,496)	(11,496)
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>135,073</b>	<b>135,073</b>
Budgetary fund balance, June 30	<b>\$ 676,308</b>	<b>\$ 437,538</b>	<b>\$ 189,310</b>	<b>\$ (248,228)</b>

\* Amounts changed due to reclassification.

**BUDGETARY INFORMATION****Budgetary Comparison Schedule – Budget to GAAP Reconciliation**

<b>Budgetary Comparison Schedule - Budget to GAAP Reconciliation</b>	
<b>General Fund</b>	
For the Biennium Ended June 30, 2009	
<i>(expressed in thousands)</i>	
	<u><b>General Fund</b></u>
<b>Sources/Inflows of Resources</b>	
Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	\$ 43,076,758
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(1,023,154)
Budgetary fund balance at the beginning of the biennium	(780,510)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	1,536,352
Unanticipated receipts	125,195
Noncash revenues	36,090
Revenues collected for other governments	65,296
Biennium total revenues	43,036,028
Fiscal Year 2008 total revenues	(21,448,550)
<b>Total Revenues (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</b>	<u><b>\$ 21,587,478</b></u>
<b>Uses/Outflows of Resources</b>	
Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule.	\$ 43,022,521
Differences - budget to GAAP:	
Budgeted expenditure transfers are recorded as expenditures in the budget statement but are recorded as other financing sources (uses) for financial reporting purposes.	
	(2,191,560)
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes.	
Transfers to other funds	(168,375)
Loan disbursements	3,440
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes.	
Noncash commodities and electronic food stamp benefits	1,583,939
Expenditures related to unanticipated receipts	125,195
Capital lease acquisitions	39,131
Distributions to other governments	65,296
Biennium total expenditures	42,479,588
Fiscal Year 2008 total expenditures	(20,300,290)
<b>Total Expenditures (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</b>	<u><b>\$ 22,179,298</b></u>

## **BUDGETARY INFORMATION**

### **Notes to Required Supplementary Information**

#### **GENERAL BUDGETARY POLICIES AND PROCEDURES**

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The Governor is required to submit a budget to the state Legislature no later than December 20 of the year preceding odd-numbered year sessions of the Legislature.

The budget is a proposal for expenditures in the ensuing biennial period based upon anticipated revenues from the sources and rates existing by law at the time of submission of the budget. The Governor may additionally submit, as an appendix to the budget, a proposal for expenditures in the ensuing biennium from revenue sources derived from proposed changes in existing statutes.

The appropriated budget and any necessary supplemental budgets are legally required to be adopted through the passage of appropriation bills by the Legislature and approved by the Governor. Operating appropriations are generally made at the fund/account and agency level; however, in a few cases, appropriations are made at the fund/account and agency/program level. Operating appropriations cover either the entire biennium or a single fiscal year within the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level.

The legal level of budgetary control is at the fund/account, agency, and appropriation level, with administrative controls established at lower levels of detail in certain instances. The accompanying budgetary schedules are not presented at the legal level of budgetary control. This is due to the large number of appropriations within individual agencies that would make such a presentation in the accompanying financial schedules extremely cumbersome. Section 2400.121 of the GASB Codification of Governmental Accounting and Financial Reporting Standards provides for the preparation of a separate report in these extreme cases.

For the state of Washington, a separate report has been prepared for the 2007-09 Biennium to illustrate legal budgetary compliance. Appropriated budget versus actual expenditures, and estimated versus actual revenues and other financing sources (uses) for appropriated funds at agency and appropriation level are presented in the Budget-to-Actual Detail Report for governmental funds. A copy of this report is available at the Office of Financial Management, 1110 Capitol Way SE, PO Box 43113, Olympia, Washington 98504-3113.

Legislative appropriations are strict legal limits on expenditures/expenses, and over-expenditures are prohibited. All appropriated and certain nonappropriated funds are further controlled by the executive branch through the allotment process. This process allocates the expenditure/expense plan into monthly allotments by program, source of funds, and object of expenditure. According to statute RCW 43.88.110(2), except under limited circumstances, the original allotments are approved by the Governor and may be revised on a quarterly basis and must be accompanied by an explanation of the reasons for significant changes. Because allotments are not the strict legal limit on expenditures/expenses, the budgetary schedules presented as required supplementary information (RSI) are shown on an appropriation versus actual comparison rather than an allotment versus actual comparison.

Proprietary funds typically earn revenues and incur expenses (i.e., depreciation or budgeted asset purchases) not covered by the allotment process. Budget estimates are generally made outside the allotment process according to prepared business plans. These proprietary fund business plan estimates are adjusted only at the beginning of each fiscal year.

Additional fiscal control is exercised through various means. OFM is authorized to make expenditure/expense allotments based on availability of unanticipated receipts, mainly federal government grant increases made during a fiscal year. State law does not preclude the over-expenditure of allotments, although RCW 43.88.110(3) requires that the Legislature be provided an explanation of major variances.

Operating encumbrances lapse at the end of the applicable appropriation. Capital outlay encumbrances lapse at the end of the biennium unless reappropriated by the Legislature in the ensuing biennium. Encumbrances outstanding against continuing appropriations at fiscal yearend are reported as reservations of fund balance.

#### **Budgetary Reporting vs. GAAP Reporting**

Governmental funds are budgeted materially in conformance with GAAP. However, the presentation in the accompanying budgetary schedules is different in certain respects from the corresponding Statements of Revenues, Expenditures, and Changes in Fund Balance (governmental operating statement). In the accompanying budgetary schedules, budget and actual expenditures are reported only for appropriated activities. Expenditures are classified based on whether the appropriation is from the operating or capital budget. Expenditures funded by operating budget appropriations are reported as current expenditures classified by the function of the agency receiving the appropriation. Expenditures funded by capital budget appropriations are reported as capital outlays.

However, in the governmental operating statements, all governmental funds are included and expenditures are classified according to what was actually purchased. Capital outlays are fixed asset acquisitions such as land, buildings, and equipment. Debt service expenditures are principal and interest payments. Current expenditures are all other governmental fund expenditures classified based on the function of the agency making the expenditures.

Additionally, certain governmental activities are excluded from the budgetary schedules because they are not appropriated. These activities include activities designated as nonappropriated by the Legislature, such as the Higher Education Special Revenue Fund, Higher Education Endowment Fund, Tobacco Settlement Securitization Bond Debt Service Fund, federal surplus food commodities, electronic food stamp benefits, capital

leases, note proceeds, and resources collected and distributed to other governments.

Further, certain expenditures are appropriated as operating transfers. These transfers are reported as operating transfers on the budgetary schedules and as expenditures on the governmental operating statements. The factors contributing to the differences between the Budgetary Comparison Schedule and the Statement of Revenues, Expenditures, and Changes in Fund Balance are noted in the previous Budget to GAAP reconciliation.

Budgetary Fund Balance includes the following as reported on the Governmental Funds Balance Sheet: Unreserved, undesignated fund balance; and Reserved for encumbrances.

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

continued

<b>Schedule of Funding Progress</b> <b>Public Employees' Retirement System - Plan 1</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004	9/30/2003
Actuarial value of plan assets	\$ 9,853	\$ 9,715	\$ 9,591	\$ 9,707	\$ 9,928	\$ 10,227
Actuarial accrued liability	13,901	13,740	13,129	13,704	12,855	12,692
Unfunded actuarial liability	4,048	4,025	3,538	3,997	2,927	2,465
Percentage funded	71%	71%	73%	71%	77%	81%
Covered payroll	638	676	725	786	863	945
Unfunded actuarial liability as a percentage of covered payroll	634%	595%	488%	509%	339%	261%

*Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.*

<b>Schedule of Funding Progress</b> <b>Public Employees' Retirement System - Plan 2/3</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 16,693	\$ 14,888	N/A	N/A	N/A	N/A
Actuarial accrued liability	16,508	14,661	N/A	N/A	N/A	N/A
Unfunded actuarial liability	(185)	(227)	N/A	N/A	N/A	N/A
Percentage funded	101%	102%	N/A	N/A	N/A	N/A
Covered payroll	7,869	7,157	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

PERS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

*Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.*

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

continued

<b>Schedule of Funding Progress</b> <b>Teachers' Retirement System - Plan 1</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004	9/30/2003
Actuarial value of plan assets	\$ 8,262	\$ 8,302	\$ 8,275	\$ 8,450	\$ 8,728	\$ 9,086
Actuarial accrued liability	10,754	10,826	10,359	10,894	10,401	10,325
Unfunded actuarial liability	2,492	2,524	2,084	2,444	1,673	1,239
Percentage funded	77%	77%	80%	78%	84%	88%
Covered payroll	432	426	478	546	616	692
Unfunded actuarial liability as a percentage of covered payroll	577%	592%	436%	448%	272%	179%

*Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.*

<b>Schedule of Funding Progress</b> <b>Teachers' Retirement System - Plan 2/3</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 5,681	\$ 5,277	N/A	N/A	N/A	N/A
Actuarial accrued liability	5,264	4,682	N/A	N/A	N/A	N/A
Unfunded actuarial liability	(417)	(595)	N/A	N/A	N/A	N/A
Percentage funded	108%	113%	N/A	N/A	N/A	N/A
Covered payroll	3,621	3,318	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

TRS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

*Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.*

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

continued

<b>Schedule of Funding Progress</b> <b>School Employees' Retirement System - Plan 2/3</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 2,303	\$ 2,133	N/A	N/A	N/A	N/A
Actuarial accrued liability	2,207	1,998	N/A	N/A	N/A	N/A
Unfunded actuarial liability	(96)	(135)	N/A	N/A	N/A	N/A
Percentage funded	104%	107%	N/A	N/A	N/A	N/A
Covered payroll	1,379	1,283	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

SERS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

<b>Schedule of Funding Progress</b> <b>Law Enforcement Officers' and Fire Fighters' Retirement System - Plan 1</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004	9/30/2003
Actuarial value of plan assets	\$ 5,592	\$ 5,298	\$ 5,018	\$ 4,800	\$ 4,666	\$ 4,803
Actuarial accrued liability	4,368	4,340	4,309	4,243	4,266	4,275
Unfunded (assets in excess of) actuarial liability	(1,224)	(958)	(709)	(557)	(400)	(528)
Percentage funded	128%	122%	116%	113%	109%	112%
Covered payroll	37	43	48	56	64	71
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

continued

<b>Schedule of Funding Progress</b> <b>Law Enforcement Officers' and Fire Fighters' Retirement System - Plan 2</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 5,053	\$ 4,360	N/A	N/A	N/A	N/A
Actuarial accrued liability	3,998	3,626	N/A	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(1,055)	(734)	N/A	N/A	N/A	N/A
Percentage funded	126%	120%	N/A	N/A	N/A	N/A
Covered payroll	1,345	1,234	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

LEOFF Plan 2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

<b>Schedule of Funding Progress</b> <b>Washington State Patrol Retirement System - Plan 1/2</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 870	\$ 800	N/A	N/A	N/A	N/A
Actuarial accrued liability	745	702	N/A	N/A	N/A	N/A
Unfunded actuarial liability	(125)	(98)	N/A	N/A	N/A	N/A
Percentage funded	117%	114%	N/A	N/A	N/A	N/A
Covered payroll	79	72	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

WSPRS Plan 1/2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

continued

<b>Schedule of Funding Progress</b> <b>Public Safety Employees' Retirement System - Plan 2</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	N/A	N/A	N/A	N/A
Actuarial value of plan assets	\$ 39	\$ 14	N/A	N/A	N/A	N/A
Actuarial accrued liability	33	12	N/A	N/A	N/A	N/A
Unfunded actuarial liability	(6)	(2)	N/A	N/A	N/A	N/A
Percentage funded	118%	117%	N/A	N/A	N/A	N/A
Covered payroll	200	134	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	N/A	N/A	N/A	N/A

PSERS Plan 2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

<b>Schedule of Funding Progress</b> <b>Judicial Retirement System</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004	9/30/2003
Actuarial value of plan assets	\$ 1	\$ 1	\$ 0.3	\$ 2	\$ 4	\$ 6
Actuarial accrued liability	92	85	88	89	89	91
Unfunded actuarial liability	91	84	88	87	85	85
Percentage funded	1%	1%	0%	2%	4%	7%
Covered payroll	1.3	1.3	1.4	1.7	2.4	2.6
Unfunded actuarial liability as a percentage of covered payroll	7000%	6462%	6286%	5118%	3542%	3269%

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

**PENSION PLAN INFORMATION**  
**Schedules of Funding Progress**

concluded

<b>Schedule of Funding Progress</b> <b>Judges' Retirement Fund</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004	9/30/2003
Actuarial value of plan assets	\$ 3.6	\$ 4.0	\$ 4.1	\$ 4.2	\$ 4.4	\$ 4.5
Actuarial accrued liability	3.5	3.9	4.0	4.5	4.7	5.2
Unfunded (assets in excess of)						
actuarial liability	(0.1)	(0.1)	(0.1)	0.3	0.3	0.7
Percentage funded	103%	103%	103%	93%	94%	87%
Covered payroll	-	-	-	-	-	-
Unfunded actuarial liability as a						
percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
N/A indicates data not available.						
Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.						

<b>Schedule of Funding Progress</b> <b>Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund</b> Valuation Years 2008 through 2003 (dollars in millions)						
	2008	2007	2006	2005	2004	2003
Actuarial valuation date	6/30/2008	6/30/2007	12/31/2006	12/31/2005	12/31/2004	12/31/2003
Actuarial value of plan assets	\$ 161	\$ 151	\$ 140	\$ 127	\$ 120	\$ 120
Actuarial accrued liability	153	136	142	140	115	112
Unfunded (assets in excess of)						
actuarial liability	(8)	(15)	2	13	(5)	(8)
Percentage funded	105%	111%	99%	91%	104%	107%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a						
percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
* Pension plan liability only - excludes relief benefits.						
**Covered Payroll is not presented because it is not applicable since this is a volunteer organization.						
N/A indicates data not available.						
Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.						

## PENSION PLAN INFORMATION

### Schedules of Contributions from Employers and Other Contributing Entities (cont'd)

Schedules of Contributions from Employers and Other Contributing Entities						
For the Fiscal Years Ended June 30, 2009 through 2004 (dollars in millions)						
	2009	2008	2007	2006	2005	2004
<b>PUBLIC EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 1</b>						
Employers' annual required contribution	\$ 620.2	\$ 453.1	\$ 397.3	\$ 438.5	\$ 340.3	\$ 295.1
Employers' actual contribution	325.2	221.8	118.7	29.6	22.4	22.8
Percentage contributed	52%	49%	30%	7%	7%	8%
<b>PUBLIC EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 2/3</b>						
Employers' annual required contribution	\$ 369.7	\$ 363.3	\$ 331.3	\$ 307.6	\$ 227.7	\$ 192.6
Employers' actual contribution	439.7	318.7	242.5	149.6	74.7	69.4
Percentage contributed	119%	88%	73%	49%	33%	36%
<b>TEACHERS' RETIREMENT SYSTEM - PLAN 1</b>						
Employers' annual required contribution	\$ 391.0	\$ 294.7	\$ 249.8	\$ 287.5	\$ 224.3	\$ 185.7
Employers' actual contribution	178.9	113.1	60.5	15.1	8.8	11.4
Percentage contributed	46%	38%	24%	5%	4%	6%
<b>TEACHERS' RETIREMENT SYSTEM - PLAN 2/3</b>						
Employers' annual required contribution	\$ 186.9	\$ 208.9	\$ 167.7	\$ 166.4	\$ 117.4	\$ 96.2
Employers' actual contribution	160.8	109.5	102.2	75.4	33.8	29.9
Percentage contributed	86%	52%	61%	45%	29%	31%
<b>SCHOOL EMPLOYEES' RETIREMENT SYSTEM - PLAN 2/3</b>						
Employers' annual required contribution	\$ 71.5	\$ 75.8	\$ 71.5	\$ 81.4	\$ 64.0	\$ 52.3
Employers' actual contribution	63.5	52.1	45.9	30.4	10.2	9.1
Percentage contributed	89%	69%	64%	37%	16%	17%
<p>The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.</p>						
<p>Source: Washington State Office of the State Actuary</p>						

**PENSION PLAN INFORMATION**

**Schedules of Contributions from Employers and Other Contributing Entities (cont'd)**

Schedules of Contributions from Employers and Other Contributing Entities For the Fiscal Years Ended June 30, 2009 through 2004 (dollars in millions)						
	2009	2008	2007	2006	2005	2004
<b>LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM - PLAN 1</b>						
Employers' annual required contribution	\$ -	\$ -	\$ 0.1	\$ -	\$ -	\$ -
Employers' actual contribution	-	-	0.1	0.1	-	-
Percentage contributed	N/A	N/A	100%	N/A	N/A	N/A
State annual required contribution	-	-	-	-	-	-
State actual contribution	-	-	-	-	-	-
Percentage contributed	N/A	N/A	N/A	N/A	N/A	N/A
<b>LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM - PLAN 2</b>						
Employers' annual required contribution*	\$ 105.3	\$ 61.3	\$ 56.9	\$ 60.8	\$ 48.5	\$ 41.5
Employers' actual contribution	77.8	73.4	58.2	48.5	32.8	30.8
Percentage contributed	74%	120%	102%	80%	68%	74%
State annual required contribution*	42.1	40.8	38.0	40.5	32.3	27.7
State actual contribution	51.1	45.9	37.9	31.7	21.3	20.2
Percentage contributed	N/A	N/A	100%	78%	66%	73%
<b>WASHINGTON STATE PATROL RETIREMENT SYSTEM</b>						
Employers' annual required contribution	\$ 5.0	\$ 6.8	\$ 5.3	\$ 6.1	\$ 3.4	\$ 2.6
Employers' actual contribution	6.4	6.1	3.3	3.1	-	-
Percentage contributed	128%	90%	62%	51%	0%	0%
N/A indicates data not available.						
*The Annual Required Contribution (ARC) for the LEOFF Plan 2 presented is the Office of the State Actuary's recommended figure; the LEOFF Plan 2 board has proposed a higher ARC of \$113.5 Million.						
The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.						
Source: Washington State Office of the State Actuary						

## PENSION PLAN INFORMATION

### Schedules of Contributions from Employers and Other Contributing Entities (concl'd)

Schedules of Contributions from Employers and Other Contributing Entities						
For the Fiscal Years Ended June 30, 2009 through 2004 (dollars in millions)						
	2009	2008	2007	2006	2005	2004
<b>PUBLIC SAFETY EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 2</b>						
Employers' annual required contribution	\$ 14.3	\$ 12.4	\$ 7.1	\$ -	\$ -	\$ -
Employers' actual contribution	14.5	11.7	6.6	-	-	-
Percentage contributed	101%	94%	93%	N/A	N/A	N/A
<b>JUDICIAL RETIREMENT SYSTEM</b>						
Employers' annual required contribution	\$ 21.2	\$ 26.6	\$ 37.3	\$ 27.7	\$ 21.7	\$ 18.5
Employers' actual contribution	10.2	9.6	9.6	6.7	6.2	6.2
Percentage contributed	48%	36%	26%	24%	29%	34%
<b>JUDGES' RETIREMENT FUND</b>						
Employers' annual required contribution	\$ -	\$ -	\$ -	\$ 0.1	\$ 0.1	\$ 0.2
Employers' actual contribution	-	-	0.3	0.3	0.5	0.5
Percentage contributed	N/A	N/A	N/A	300%	500%	250%
<b>VOLUNTEER FIRE FIGHTERS' AND RESERVE OFFICERS' RELIEF AND PENSION FUND</b>						
Employers' annual required contribution	\$ 1.1	\$ 1.0	\$ 1.0	\$ 1.0	\$ 0.7	\$ 0.8
Employers' actual contribution	1.0	1.0	1.0	1.0	0.7	0.8
Percentage contributed	91%	100%	100%	100%	100%	100%
State annual required contribution	1.4	0.9	2.0	3.6	1.8	1.5
State actual contribution	5.2	5.0	6.0	4.6	4.4	4.4
Percentage contributed	371%	556%	300%	128%	244%	293%
N/A indicates data not available.						
The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.						
Source: Washington State Office of the State Actuary						

**OTHER POSTEMPLOYMENT BENEFITS INFORMATION**  
**Schedule of Funding Progress**

<b>Schedule of Funding Progress</b> <b>Other Postemployment Benefits</b> Valuation Years 2008 through 2006 <i>(dollars in millions)</i>			
	2008	2007	2006
Actuarial valuation date	1/1/2008	1/1/2007	N/A
Actuarial value of plan assets	\$ -	\$ -	N/A
Actuarial accrued liability (AAL)*	4,014	3,800	N/A
Unfunded actuarial accrued liability (UAAL)	4,014	3,800	N/A
Funded ratio	0%	0%	N/A
Covered payroll	5,170	5,427	N/A
UAAL as a percentage of covered payroll	77.64%	70.01%	N/A
* Based on projected unit credit actuarial cost method.			
N/A indicates data not available.			
<i>Source: Washington State Office of the State Actuary</i>			

## INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH

### CONDITION ASSESSMENT

The state's highway system is divided into three main categories: pavement, bridges, and rest areas. Condition information about each as well as state managed airports follows.

#### Pavement Condition

The Washington State Department of Transportation (WSDOT) owns and maintains 20,392 lane miles of highway, including ramps, collectors and special use lanes. Special use lanes include High Occupancy Vehicle (HOV), climbing, chain-up, holding, slow vehicle turnout, two-way turn, weaving/speed change, bicycle, transit, truck climbing shoulder, turn and acceleration lanes. Special use and ramp/collector lane miles make up 1,907 of the total lane miles.

WSDOT has been rating pavement condition since 1969. Pavement rated in *good* condition is smooth and has few defects. Pavement in *poor* condition is characterized by cracking, patching, roughness and rutting. Pavement condition is rated using three factors: Pavement Structural Condition (PSC), International Roughness Index (IRI), and Rutting.

In 1993 the Legislature required WSDOT to rehabilitate pavements at the Lowest Life Cycle Cost (LLCC), which

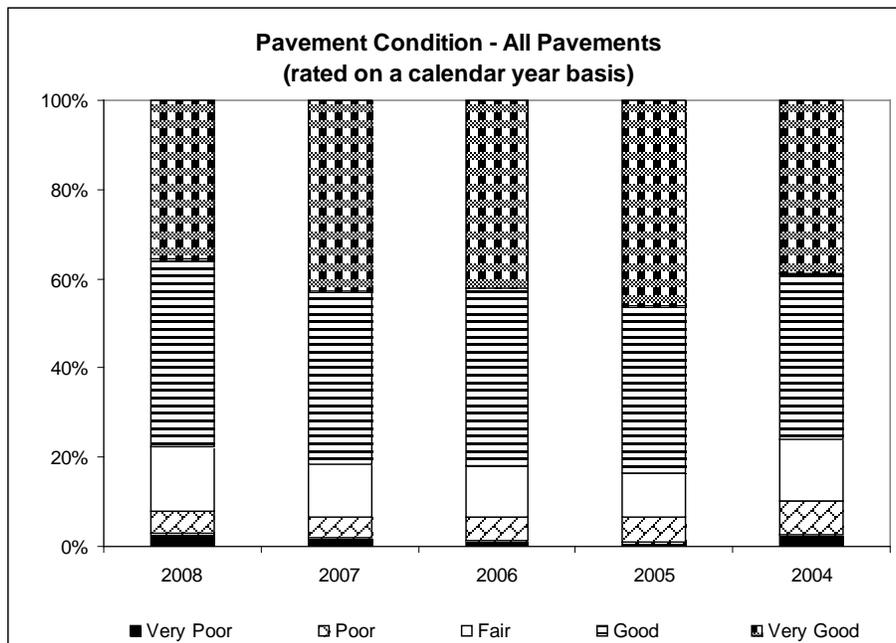
has been determined to occur at a PSC range between 40 and 60, or when triggers for roughness or rutting are met.

The trend over the last five years has shown that the percent of pavements in poor or very poor condition was fairly stable at 7 to 10 percent. WSDOT uses LLCC analysis to manage its pavement preservation program.

The principles behind LLCC are basic – if rehabilitation is done too early, pavement life is wasted; if rehabilitation is done too late, very costly repair work may be required, especially if the underlying structure is compromised.

WSDOT continually looks for ways to best strike the balance between these two basic principles. While the goal for pavements is zero miles in 'poor' condition, marginally good pavements may deteriorate into poor condition during the lag time between assessment and actual rehabilitation. As a result, a small percentage of marginally good pavements will move into the 'poor' condition category for any given assessment period.

WSDOT manages state highways targeting the LLCC per the Pavement Management System due date. While the Department has a long-term goal of no pavements in poor condition (a pavement condition index less than 40, on a 100 point scale), the current policy is to maintain 90 percent of all highway pavement types at a pavement condition index of 40 or better with no more than 10 percent of its highways at a pavement condition below 40. The most recent assessment found that state highways were within the prescribed parameters with only 8 percent of all pavement types with a pavement condition index below 40.



WSDOT uses the following scale for Pavement Structural Condition (PSC):

Category	PSC Range	Description
Very Good	80 – 100	Little or no distress. Example: Flexible pavement with 5 percent of wheel track length having “hairline” severity alligator cracking will have a PSC of 80.
Good	60 – 80	Early stage deterioration. Example: Flexible pavement with 15 percent of wheel track length having “hairline” alligator cracking will have a PSC of 70.
Fair	40 – 60	This is the threshold value for rehabilitation. Example: Flexible pavement with 25 percent of wheel track length having “hairline” alligator cracking will have a PSC of 50.
Poor	20 – 40	Structural deterioration. Example: Flexible pavement with 25 percent of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 30.
Very Poor	0 – 20	Advanced structural deterioration. Example: Flexible pavement with 40 percent of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 10. May require extensive repair and thicker overlays.

The PSC is a measure based on distresses such as cracking and patching, which are related to the pavement’s ability to carry loads. Pavements develop structural deficiencies due to truck traffic and cold weather. WSDOT attempts to program rehabilitation for pavement segments when they are projected to reach a PSC of 50. A PSC of 50 can occur due to various amounts and severity of distress. For rigid pavements (such as Portland cement concrete), a PSC of 50 represents 50 percent of the concrete slabs exhibiting joint faulting with a severity of 1/8 to 1/4 inch (faulting is the elevation difference at slab joints and results in a rough ride – particularly in large trucks). Further, a PSC of 50 can also be obtained if 25 percent of concrete slabs exhibit two to three cracks per panel.

The International Roughness Index (IRI) uses a scale in inches per mile. WSDOT considers pavements with a ride performance measure of greater than 220 inches per mile to be in poor condition. For example, new asphalt overlays typically have ride values below 75 inches per mile, which is very smooth.

Rutting is measured in millimeters: a pavement with more than 12 millimeters of rutting is considered in poor condition.

The three indices (PSC, IRI, and Rutting) are combined to rate a section of pavement, which is assigned the lowest category of any of the three ratings

The following table shows the combined explanatory categories and the ratings for each index.

Category	PSC	IRI	Rutting
Very Good	100 – 80	< 95	< 4
Good	80 – 60	95 – 170	4 – 8
Fair	60 – 40	170 – 220	8 – 12
Poor	40 – 20	220 – 320	12 – 16
Very Poor	0 – 20	> 320	> 16

Since 1999, WSDOT has used an automated pavement distress survey procedure. In the automated survey, high-resolution video images are collected at highway speed and these video images are then rated on special workstations at 3-6 mph speed. This change has also resulted in a more detailed classification and recording of various distresses that are rated.

In 2008, WSDOT rated pavement condition on 17,488 of the 20,392 lane miles of highway. The following chart shows recent pavement condition ratings for the State Highway System, using the combination of the three indices described on the preceding page.

Percentage of Pavement Lane Miles in Fair or Better Condition*					
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Statewide - Chip seals	95%	91%	91%	91%	86%
Statewide - Asphalt	92%	94%	94%	95%	92%
Statewide - Concrete	87%	93%	93%	91%	85%
Statewide - All Pavements	92%	93%	94%	93%	90%

Percentage of Pavement Lane Miles in Poor or Very Poor Condition*					
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Statewide - Chip seals	5%	9%	9%	9%	14%
Statewide - Asphalt	8%	6%	6%	5%	8%
Statewide - Concrete	13%	7%	7%	9%	15%
Statewide - All Pavements	8%	7%	6%	7%	10%

\*Assessments are typically physically conducted in the summer and fall of each year, and processed during the winter and spring, with final results released in July. Years indicated are when the physical assessment was conducted.

Note: The All Pavements percentages are calculated from total lane miles inspected and not a statistical average of the three pavement type percentages. IRI or rutting is not used for sections identified as under construction in rating distress.

More information about pavement management at WSDOT may be obtained at:  
<http://www.wsdot.wa.gov/biz/mats/pavement/>.

## Bridge Condition

During Fiscal Year 2009 there were 3,161 state-owned vehicular structures over 20 feet in length with a total area of 45,995,993 square feet. In addition to bridges, the 3,161 structures include 90 culverts and 56 ferry terminal structures. (While ferry terminals are included in a depreciable asset category, they are included here with bridge condition information since they are evaluated by the WSDOT Bridge Office on a periodic basis.)

There was a net increase of 21 bridge structures added in Fiscal Year 2009 due to new construction, asset exchanges, and demolition. Special emphasis is given to the ongoing inspection and maintenance of major bridges representing a significant public investment due to size, complexity or strategic location. All bridges are inspected every two years and underwater bridge components at least once every five years in accordance with Federal Highway Administration (FHWA) requirements.

The fiscal year increase of two ferry terminal structures reflects a change in inventory detail which separated structures that were previously reported as one structure.

Information related to public bridges is maintained in the Washington State Bridge Inventory System (WSBIS). This system is used to develop preservation strategies and comprehensive recommendations for maintenance and construction, and for reporting to the FHWA.

WSDOT's policy is to maintain 95 percent of its bridges at a structural condition of at least fair, meaning that all primary structural elements are sound.

Three categories of condition were established in relation to the FHWA criteria as follows:

Category	National Bridge Inventory Code	Description
Good	6, 7, or 8	A range from no problems noted to some minor deterioration of structural elements.
Fair	5	All primary structural elements are sound but may have deficiencies such as minor section loss, deterioration, cracking, spalling or scour.
Poor	4 or less	Advanced deficiencies such as section loss, deterioration, cracking, spalling, scour or seriously affected primary structural components.

Note: Bridges rated in poor condition may be restricted for the weight and type of traffic allowed.

The most recent assessments over the last two years found that state-owned bridges were within the prescribed parameters with 97.5 percent having a condition rating of fair or better and only 2.5 percent of bridges having a condition rating of poor. Bridges rated as poor may have structural deficiencies that restrict the weight and type of traffic allowed. No bridges that are currently rated as poor are unsafe for public travel. Any bridges determined to be unsafe are closed to traffic.

WSDOT's Bridge Seismic Retrofit Program prioritizes state bridges for seismic retrofit, and performs these retrofits as funding permits. Retrofit priorities are based on seismic risk of a site, structural detail deficiencies, and route importance.

The Seismic Retrofit Program includes 879 bridges that have been classified as needing retrofitting. Seismic analysis has determined that 43 bridges do not require a retrofit. WSDOT has fully or partially retrofitted 370 bridges. Of those, 230 are completely retrofitted, 140 are partially retrofitted. There are 30 bridges currently under contract to be retrofitted.

The following condition rating data is based on the structural sufficiency standards established in the FHWA "Recording and Coding Guide for the Structural Inventory and Appraisal of the Nation's Bridges."

This structural rating relates to the evaluation of bridge superstructure, deck, substructure, structural adequacy and waterway adequacy.

The following charts show the most recent condition rating of Washington State bridges:

Percentage of Bridges in Fair or Better Condition					
<u>Bridge Type</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Reinforced concrete (1,286 bridges in FY 2009)	98.0%	98.0%	98.3%	98.6%	98.6%
Prestressed concrete (1,352 bridges in FY 2009)	99.0%	98.9%	99.3%	99.3%	99.5%
Steel (363 bridges* in FY 2009)	95.0%	93.9%	94.7%	94.1%	94.3%
Timber (82 bridges in FY 2009)	80.4%	71.7%	66.3%	68.1%	69.2%
Statewide - All bridges (3,083 out of 3,161 bridges in FY 2009)	97.5%	97.0%	97.4%	97.5%	97.6%

Percentage of Bridges in Poor Condition					
<u>Bridge Type</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Reinforced concrete (26 bridges in FY 2009)	2.0%	2.0%	1.7%	1.4%	1.4%
Prestressed concrete (14 bridges in FY 2009)	1.0%	1.1%	0.7%	0.7%	0.5%
Steel (19 bridges* in FY 2009)	5.0%	6.1%	5.3%	5.9%	5.7%
Timber (19 bridges in FY 2009)	19.6%	28.3%	33.7%	31.9%	30.8%
Statewide - All bridges (78 out of 3,161 bridges in FY 2009)	2.5%	3.0%	2.6%	2.5%	2.4%

\*The steel bridge ratings for Fiscal Year 2009 include 53 ferry terminal structures rated as fair or better and three ferry terminal structures rated as poor.

Note: Bridges rated as poor may have structural deficiencies that restricted the weight and type of traffic allowed. WSDOT currently has 11 posted bridges and 140 restricted bridges. Posted bridges have signs posted which inform of legal weight limits. Restricted bridges are those where overweight permits will not be issued for travel by overweight vehicles. This is a decrease of three posted bridges in 2009 as compared to 2008. The number of restricted bridges decreased by 12.

Refer to <http://www.wsdot.wa.gov/commercialVehicle/Restrictions/> for more information on overweight restrictions. Any bridges determined to be unsafe are closed to traffic.

Additional information regarding the WSDOT's bridge inspection program may be obtained at: <http://www.wsdot.wa.gov/eesc/bridge/index.cfm>.

## Safety Rest Area Condition

The WSDOT owns, operates, and maintains 47 developed safety rest area (SRA) facilities, an increase of one SRA which was added in 2009. Within these facilities, the Department manages the following assets: 94 buildings, 692 acres, 29 on-site public drinking water systems, 36 on-site sewage pre-treatment/treatment systems, and 20 recreational vehicle sanitary disposal facilities.

WSDOT performs SRA building and site condition assessments in odd-numbered calendar years, to determine the facility deficiencies. This biennial process, which began in 2003, helps prioritize renovation and replacement projects. Sites and buildings are divided into functional components that are assessed with a numerical rating of 1 to 5 based on guideline criteria (1 meets current standards, 5 is poor).

In addition, a weighting multiplier is applied based on the criticality of the individual component. For instance, a safety deficiency adds a weighting multiplier of ten while a department image deficiency has a weighting multiplier of two. The combined total building and site ratings are used to determine each facility's overall condition, and fall into one of five categories.

WSDOT SRA condition assessment rating parameters are not based on other state or national guidelines for safety rest areas. The model used is based on the capital facility program software already in use, with minor modifications to the rating parameters to better match the unique needs of SRA facilities. The SRA program goal is to have no more than 5 percent of the facilities rated poor.

The following charts show the most recent condition rating of Washington State safety rest areas:

Category	2007*	2005	2003
Percentage of facilities in fair or good condition	95.2%	95.2%	95.3%
Percentage of facilities in poor condition	4.8%	4.8%	4.7%

\*2007 percentages are based on 42 inspected SRA sites.

Category	Description	Number of Safety Rest Areas in Category		
		2007	2005	2003
Good Condition	Facility is new construction and/or meets current standards.	8	11	11
Fair-High Condition	Facility meets current standards and/or is in adequate condition with minimal component deficiencies.	6	2	4
Fair-Mid Condition	Facility is functional, and in adequate condition with minor component deficiencies.	6	9	20
Fair-Low Condition	Facility has multiple system deficiencies.	20	18	6
Poor	Facility is at or beyond its service life, with multiple major deficiencies.	2	2	2
No Condition Assessment Data	Facilities were constructed or added to inventory after 2007 (Iron Goat, Dusty, Price Creek, Travelers Rest, Dodge Jct.)	5	0	0
Total		47	42	43*

\*Spokane River SRA was closed in 2004.

### State Managed Airport Condition

The WSDOT Aviation Division is authorized by RCW 47.68.100 to acquire, manage and maintain airports.

Under this authority, WSDOT manages 17 airports, eight of which WSDOT owns. The airports are used primarily for access to small communities and emergency purposes such as fire fighting, search and rescue, and medical evacuation (one airport is used only for helicopter and search and rescue operations). The airports are also used for recreational flying activities. Most are located near or adjacent to state highways and their runways range in character from paved, to gravel or turf.

Three airports are in operational condition 12 months of the year, and the remaining 14 are operational from June to October each year. Opening and closing dates may vary depending on weather conditions. In accordance with WSDOT policy, maintenance is performed on each airport annually and inspections occur a minimum of three times per year. The use of state airports by all persons is solely at the risk of the user. Since these airports are maintained principally for emergency use, the state does not warrant the conditions at any state airport to be suitable for any other use.

The definitions below represent the classification category for state managed airports within the Washington Aviation System Plan (WASP):

Category	Definition
Local service airport	An airport with a paved runway capable of handling aircraft with a maximum gross certificated takeoff weight of 12,500 pounds.
Rural essential airport	An airport with a turf, gravel or sand (unpaved) runway near access to recreational opportunities with capacity for aircraft less than 12,500 pounds.
Limited rural essential helicopter only	An airport with a landing pad only capable of accommodating rotorcraft.

The following chart shows the most recent condition rating of Washington State managed airports:

Washington Aviation System Plan (1)							
<u>Airport Classification</u>	<u>WSDOT Owned</u>	<u>WSDOT Aviation Managed</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Local Airports (2)	2	-					
Rural Essential Airports (3)	-	-					
Paved runway	-	1					
Turf runway	5	3					
Gravel runway	-	4					
Sand	-	1					
Helicopter only	1	-					
<b>Total Airports</b>	<b>8</b>	<b>9</b>					
Percentage of airports acceptable for general recreational use or better			94%	88%	88%	88%	88%
Percentage of airports not acceptable for general recreational use or better			6%	12%	12%	12%	12%

- (1) Eight airports are owned by WSDOT and nine are managed by WSDOT under various use/operating agreements.
- (2) Local airports are acceptable for general use and serve small to medium sized communities.
- (3) Rural essential airports are acceptable for general recreation use and typically serve recreation communities and remote back country locations.

For more information about the airports which are acceptable for general recreational use or better, refer to WSDOT's website at: <http://www.wsdot.wa.gov/aviation/Airports/>.

**INFORMATION ABOUT INFRASTRUCTURE ASSETS  
REPORTED USING THE MODIFIED APPROACH**

**Comparison of Planned-to-Actual  
Preservation and Maintenance**

For the Fiscal Years Ended June 30, 2009 through 2005  
(expressed in thousands)

	2009			2008		
	Planned	Actual	Variance	Planned	Actual	Variance
<b>PAVEMENT</b>						
Preservation	\$ 125,246	\$ 109,279	\$ 15,967	\$ 118,886	\$ 130,375	\$ (11,489)
Maintenance	19,651	19,170	481	18,329	16,994	1,335
<b>Total</b>	<b>\$ 144,897</b>	<b>\$ 128,449</b>	<b>\$ 16,448</b>	<b>\$ 137,215</b>	<b>\$ 147,369</b>	<b>\$ (10,154)</b>
<b>BRIDGES</b>						
Preservation	\$ 63,436	\$ 16,586	\$ 46,850	\$ 11,260	\$ 23,407	\$ (12,147)
Maintenance	13,365	13,406	(41)	12,427	12,601	(174)
<b>Total</b>	<b>\$ 76,801</b>	<b>\$ 29,992</b>	<b>\$ 46,809</b>	<b>\$ 23,687</b>	<b>\$ 36,008</b>	<b>\$ ( 12,321)</b>
<b>REST AREAS</b>						
Preservation	\$ 199	\$ 193	\$ 6	\$ 77	\$ 77	\$ -
Maintenance	5,808	5,631	177	5,590	5,778	(188)
<b>Total</b>	<b>\$ 6,007</b>	<b>\$ 5,824</b>	<b>\$ 183</b>	<b>\$ 5,667</b>	<b>\$ 5,855</b>	<b>\$ (188)</b>
<b>AIRPORTS</b>						
Preservation & maintenance	\$ 146	\$ 168	\$ (22)	\$ 146	\$ 134	\$ 12

In addition to increasing and improving the state highway system, WSDOT places a high priority on preserving and maintaining the current highway system. WSDOT breaks out preservation and maintenance into two separate functions. Preservation can be described as projects that maintain the structural integrity of the existing highway system including roadway pavements, safety features, bridges, and other structures/facilities. The maintenance function handles the day-to-day needs that occur such as guardrail replacement, patching pot holes, installing signs, vegetation control, etc.

WSDOT uses outcome based performance measures for evaluating the effectiveness of the maintenance program. The Maintenance Accountability Process (MAP) is a comprehensive planning, measuring and managing process that provides a means for communicating the impacts of policy and budget decisions on program service delivery. WSDOT uses it to identify investment choices and the effects of those choices in communicating with the Legislature and other stakeholders. The MAP measures and communicates the outcomes of 32 distinct highway maintenance activities. Maintenance results are measured via field condition

surveys and reported as Level of Service (LOS) ratings, which range from A to F. LOS targets are defined in terms of the condition of various highway features (i.e. percent of guardrail on the highway system that is damaged) and are set commensurate with the level of funding provided for the WSDOT highway maintenance program. More information about MAP may be obtained at: <http://www.wsdot.wa.gov/Maintenance/>.

WSDOT's legally authorized budgets are biennial with the even year being the first fiscal year of the biennium. Planned amounts in this schedule are not the legal legislative authorizations but are the planned expenditures for the year within the legal authorizations. Therefore, a negative variance is not an indication of overspending the agency's legal authorization but indicates that more expenditure activity occurred than was initially planned. Actual expenditures may vary from the budgeted or planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate or defer preservation or maintenance activity or reduce planned activity in response to economic forecasts.

2007			2006			2005		
Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
\$ 111,195	\$ 99,416	\$ 11,779	\$ 108,409	\$ 130,340	\$ (21,931)	\$ 118,055	\$ 122,868	\$ (4,813)
19,152	16,255	2,897	19,219	18,586	633	20,657	18,715	1,942
<u>\$ 130,347</u>	<u>\$ 115,671</u>	<u>\$ 14,676</u>	<u>\$ 127,628</u>	<u>\$ 148,926</u>	<u>\$ (21,298)</u>	<u>\$ 138,712</u>	<u>\$ 141,583</u>	<u>\$ (2,871)</u>
\$ 21,055	\$ 20,138	\$ 917	\$ 8,434	\$ 20,338	\$ (11,904)	\$ 16,768	\$ 14,332	\$ 2,436
11,553	11,051	502	11,552	11,820	(268)	11,159	11,151	8
<u>\$ 32,608</u>	<u>\$ 31,189</u>	<u>\$ ,1419</u>	<u>\$ 19,986</u>	<u>\$ 32,158</u>	<u>\$ (12,172)</u>	<u>\$ 27,927</u>	<u>\$ 25,483</u>	<u>\$ 2,444</u>
\$ 188	\$ 173	\$ 15	\$ 188	\$ 129	\$ 59	\$ 381	\$ 333	\$ 48
5,056	5,359	(303)	5,021	5,187	(166)	4,268	5,527	(1,259)
<u>\$ 5,244</u>	<u>\$ 5,532</u>	<u>\$ (288)</u>	<u>\$ 5,209</u>	<u>\$ 5,316</u>	<u>\$ (107)</u>	<u>\$ 4,649</u>	<u>\$ 5,860</u>	<u>\$ (1,211)</u>
<u>\$ 83</u>	<u>\$ 200</u>	<u>\$ (117)</u>	<u>\$ 83</u>	<u>\$ 67</u>	<u>\$ 16</u>	<u>\$ 108</u>	<u>\$ 129</u>	<u>\$ (21)</u>

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