
APPENDICES

THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2015/2016 county services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the six year funding plans for 2015/2016 – 2019/2020

THE KING COUNTY BUDGET DEVELOPMENT PROCESS (PRIOR YEAR TO START OF BIENNIAL)

JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
1. IDENTIFICATION OF MAJOR BUDGET ISSUES											
2. EVALUATION OF SERVICE NEEDS											
3. PROFORMA BUDGET PRELIMINARY FINANCIAL FORECAST											
4. FORMULATE OPERATING BUDGETS											
5. FORMULATE THE CAPITAL BUDGET											
6. BALANCE OPERATING & CAPITAL BUDGETS TO ESTIMATED REVENUES											
7. APPROVE THE BUDGET											
JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC

THE KING COUNTY BUDGET PROCESS

1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)

This preliminary phase of the budget development process is to identify significant budget issues for the following biennium. Between February and May of each year, the County Executive and his cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the county's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the county's citizens. Once established, these policies vary little from biennium to biennium. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of stable fiscal health. These long-term policies are one of these processes.

During this phase the county's short-term financial and operational policies are reviewed. Working with the Executive and his staff, Departments determine priorities and objectives for the biennium. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The budget book addresses the issues and priorities of the county on a programmatic basis. This section crosses organizational boundaries to present the county's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the operational policies and priorities discussed in the overall program area.

2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)

This secondary phase is to evaluate existing county services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Office of Performance, Strategy and Budget and Executive Cabinet to clarify program priorities.

3. ESTABLISH PROFORMA BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)

During this phase, the baseline budget is set for personnel cost assumptions, internal services rate assumptions, removal of one time budget items and biennialization of partial year additions from prior budget. Forecasted expenditure levels are compared to preliminary revenue forecasts. This step gives county officials an idea of what the county can afford and what adjustments may need to be made to maintain existing service levels during the next budgeted biennium.

The proforma process is the first phase of the county's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior biennium's actual data, the current biennium's budget and a projected two biennium financial forecast. The general fund financial plan is presented in the economic and revenue section of the budget book.

The development of financial forecasts for revenues, property tax, sales tax, consumer price index (CPI) and other economic assumptions are created by the Office of Economic and Financial Analysis (OEFA) which is an independent agency of King County tasked with providing independent economic and financial analysis for planning purposes.

4. FORMULATE OPERATING BUDGET. (MAY - JUNE)

After assessing the county's baseline estimated financial position at "proforma" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following biennium, the plan requires departments to find efficiencies in operations or take measures to reduce program spending and requires the departments to identify additional program cuts to meet the established financial targets. The Office of Performance, Strategy and Budget sets the financial targets. Operating budget requests are submitted by all county departments including the County Council agencies.

5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JUNE)

The departments are directed to identify the county's requirements for major construction or renovation of public facilities acquisition of land related to future capital projects and prepare a conceptual review of information technology capital projects. Those requirements are then costed and ranked according to necessity by the responsible county department.

6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JUNE – END OF OCTOBER)

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following biennium. The Office of Performance, Strategy and Budget updates financial forecasts; executive cabinet task forces formally analyze program priorities. The Office of Performance, Strategy and Budget per established executive criteria prioritize capital project requests; and the County Executive decides final funding recommendations. The Office of Performance, Strategy and Budget ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following biennium revenues.

7. APPROVE THE BUDGET. (LAST WEEK OF SEPTEMBER - DECEMBER)

The executive proposed budget is transmitted to the County Council in the third week of September. The Office of Performance, Strategy and Budget transmits financial plans for all budgeted county funds as part of the proposed budget. The council reviews the proposed budget, holds public hearings, adjusts the budget as council members deem necessary, and adopts the budget as required by state law.

8. PROCESS FOR AMENDING THE BIENNIAL BUDGET (1ST YEAR JANUARY – 2ND YEAR DECEMBER)

The King County biennial budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTEs).

A county agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the county budget. PSB prepares an omnibus supplemental ordinance, which amends the biennial budget ordinance for all agencies requesting a supplemental. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed omnibus ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is prepared by the Office of Performance, Strategy and Budget. The King County code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Office of Performance, Strategy and Budget then makes a recommendation to the King County Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the King County Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the budget and fiscal committee). The legislation must then be advertised in a recognized newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the council chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the council. The council chair, working with the clerk of the council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the council is taken and a majority decision is announced.

By the theory of merger, the enacted supplemental legislation is merged into the biennial budget ordinance, becoming a part of the biennium budget.

For 2015/2016 Budget, King County has moved toward developing a biennial budget for all of its agencies. A mid biennium review will take place during the second trimester of the biennium and will focus on major revenue updates or shifts in policy. Timing and adoption of this mid biennium review are still being negotiated.

DESCRIPTION OF KING COUNTY FUNDS

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the county's federal housing and community block grant are accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental fund types are classified as current expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service. Enterprise funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the airport fund. Internal services funds are established to account for certain activities which support other county operations, one such fund is the Risk Management fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the salary fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the general fund or special revenue funds are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities whether current or non-current, are reported on their balance sheets and their operating statements present revenue and expenses just like a private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of county services and capital improvements. A brief description of the major categories of funds follows.

GOVERNMENTAL FUND TYPES

General Fund

The general fund (GF) is the county's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The general fund supports law, safety, and justice programs; the county's financial and administrative management; and community development planning. In addition, the general fund contributes to the operating budgets of the county's public health, human services, and permitting and environmental review services. It also makes contributions to selected capital funds for capital improvement program projects when no other funding source is appropriate.

Special Revenue Funds

Special revenue funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.

Several special revenue funds account for over half of the total budgets for this fund group. They are the county road, surface water, public health pooling, and the human services funds. Below is a list of the more prominent special revenue funds. These funds are now budgeted biennially, if they are budgeted.

Fund	Budgeted	Not Budgeted	Comments
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
Developmental Disabilities	X		
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
Veteran's and Family Levy	X		

Human Services Levy	X		
Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Mental Illness and Drug Dependency	X		
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Water and Land Resources Shared Services	X		
Surface Water Management Local Drainage Services	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		
King County Flood Control Zone District	X		
Open Space Trails and Zoo Levy	X		
Local Hazardous Waste	X		
Development & Environmental Service	X		
Public Health Pooling	X		
Parks 2004 Levy	X		
Intercounty River Improvement	X		
Grants	X		
Employment and Education Resources	X		
Community Development Block Grant	X		
Youth Sport Facility Grant	X		
Noxious Weed Control	X		

Debt Service Funds

Debt service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt and to budget for bond anticipation notes (BANs). Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The unlimited and limited general obligation bond funds represent the bulk of debt service funds appropriations.

Capital Project Funds

Capital project funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, federal and state grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in enterprise funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds: (1) the solid waste enterprise is comprised of the solid waste operating fund, solid waste capital equipment recovery fund, landfill post-closure maintenance fund, landfill reserve fund, and solid waste construction fund; (2) the King County International Airport enterprise fund; (3) public transportation fund; and, (4) water quality fund.

Internal Service Funds

Internal service funds are used to account for operations similar to those accounted for in enterprise funds, but which provide goods or services primarily to other departments on a cost reimbursable basis. The county's information technology service agency is an example of such an activity. The majority of the appropriations in these funds are double budgeted, as they are also included in the paying agencies that receive the services. There are more internal service funds: insurance, safety and claims management, public works equipment repair and replacement, motor pool equipment repair and replacement, employee benefits, and facilities management.

BASIS OF BUDGETING

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the general and budgeted special revenue funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the general and special revenue funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;
2. For the current expense and special revenue funds, capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the general fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the special revenue fund group do not have an annual basis of budgeting. They are the grants fund and the federal housing and community development block grant fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the debt service funds, the legally prescribed budgetary basis is in conformity with GAAP.

All capital project funds except for the road improvement guaranty fund and water quality funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the county's six year capital improvement program is appropriated each year. The road improvement guaranty fund is not budgeted and reports capital improvement assessments

construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the King County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest expense are not budgeted in the year of accrual;
- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;
- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; expenditures for the payment of bond and capital lease debt principle are budgeted; expenditures for the prepayment of debt services are budgeted;
- In the internal service funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the state of Washington Department of Labor and Industries for which the safety and claims management fund (an internal service fund) acts as a clearing fund are budgeted.

GLOSSARY

Account Class—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

Accrual Basis—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

Allot—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriations—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

Assessed valuation—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

Asset—Any owned physical object (tangible) or right (intangible) having a monetary value.

Available (Undesignated) Fund Balance— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Base Budget or Proforma — The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

Biennial – Budget for one 24 month period, for King County it starts during an odd numbered year, i.e., 2015/2016.

Biennialized—Taking changes that occurred mid-biennium and calculating their cost for a full biennium, for the purpose of preparing a biennial budget.

Bond—Is a long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar—Is the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets—Are assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget—Is the appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Improvement Project—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

Capital Outlay—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increases their useful life. It is also called capital improvements.

Capital Reserve—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis—Is a basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI)—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA)—Is an increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax—A tax levied to support a specific government program or purpose.

Deficit—Is the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation—Is the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement—Is the expenditure of monies from an account.

Encumbrances—Are commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—Is the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Financial Plan—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit—A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent Position (FTE)—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

Fund Balance—Is the fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

GAAP—Generally Accepted Accounting Principles. These are uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Grants—Is a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Hourly Employee —An employee who is paid on a per hour basis.

Infrastructure—Is the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers—The movement of monies between funds of the same governmental entity.

Intergovernmental—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

Intergovernmental Revenue—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

Lapsing Appropriation—This is automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy—Is to impose taxes for the support of government activities.

Levy Rate—The amount of tax levied for each \$1,000 of assessed valuation.

Liability—Is the indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

Line-Item Budget—A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt—Is debt with a maturity of more than one year after the date of issuance.

Materials and Supplies—Are expendable materials and operating supplies necessary to conduct departmental operations.

Mill—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Basis—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

Net Budget—The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

Objective—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations—Are amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

Operating Revenue—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses—The cost for personnel, materials and equipment required for a department to function.

Ordinance - Formal/legal legislative enactment by the Council or governing body of a governmental entity.

Pay-As-You-Go Basis—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget—Is a budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure—Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services—Are expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances—Are obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Product Based Budgeting—A method of budgeting that allocates expenditures to products and services for each department. A product or service is something that is created by County effort which can be delivered to someone else to achieve a desired outcome.

Proforma or Base budget — The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget—Is a budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Category—Is a grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

Program Performance Budget—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)—Revenues earned by a program, including fees for services, license and permit fees, and fines.

Reserve—Is an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution—Is a special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

Service Lease—A lease under which the lessor maintains and services the asset.

Service Level—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-Based Budgeting—Is a decentralized budget process whereby budget preparation and development are based on individual departmental sites.

Source of Revenue—Revenues classified according to their point of origin.

Strategic Plan—The King County Strategic Plan helps define important goals, set specific directions, and clarifies policy and budget priorities.

Supplemental Appropriation—An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance—Is the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

Workload Indicator—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Appropriation Schedules

Summary Comparison of 2015/2016 Appropriations by Program Plan Category All Resources

PROGRAM PLAN CATEGORY	2013/2014 ADOPTED	2015/2016 PROPOSED	\$ CHANGE	% CHANGE
GENERAL GOVERNMENT	\$ 1,709,556,525	\$ 1,716,876,980	\$ 7,320,455	0%
HEALTH AND HUMAN SERVICES	\$ 1,465,722,119	\$ 1,459,323,611	(6,398,507)	0%
LAW SAFETY AND JUSTICE	\$ 1,147,233,579	\$ 1,215,785,394	68,551,814	6%
PHYSICAL ENVIRONMENT	\$ 3,351,366,000	\$ 3,542,491,572	191,125,572	6%
			-	
TOTAL OPERATING	7,673,878,223	7,934,477,557	260,599,334	3%
CAPITAL IMPROVEMENT*	1,308,647,944	1,115,230,773	(193,417,171)	-15%
Remove Double Counts**	(191,389,414)	(184,216,134)	7,173,280	-4%
TOTAL	\$ 8,791,136,753	\$ 8,865,492,196	\$ 74,355,443	1%

*2013/2014 Annual budgets have been restated as biennial budgets for comparison purposes.

**Double Count category includes GF Transfers, CFS Transfers, Airport and Road Construction Transfers.

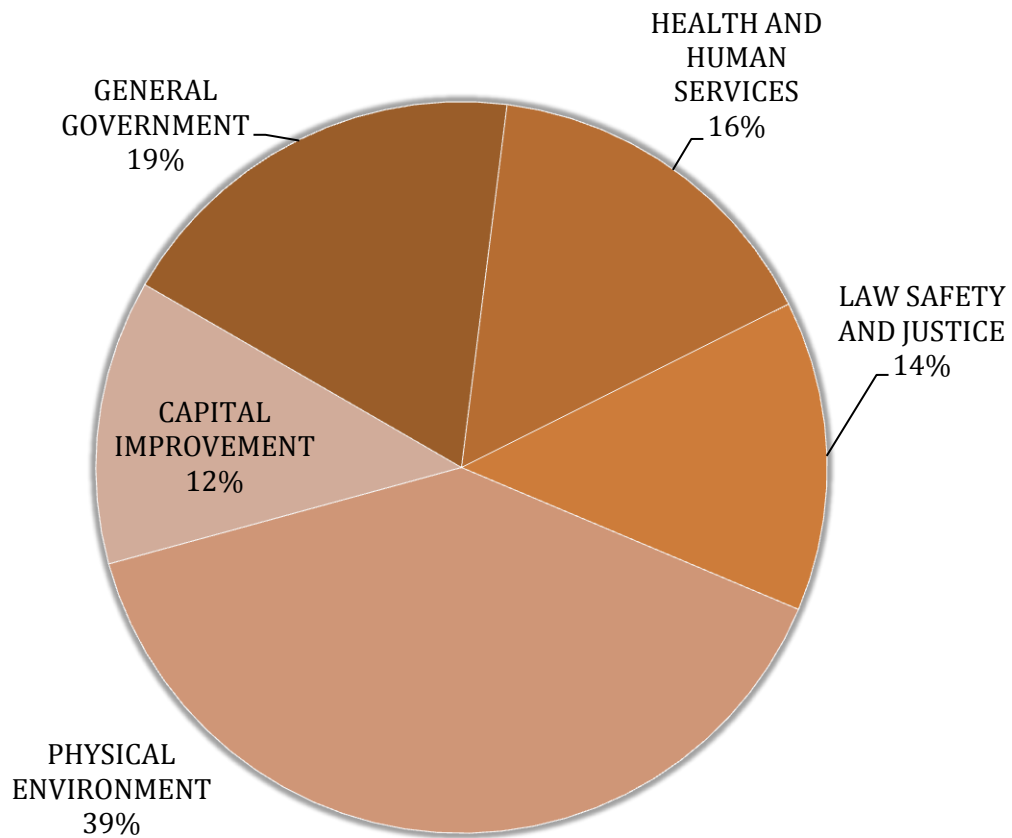
Summary Comparison of 2015/2016 Appropriations by Program Plan Category for the General Fund

As Reconciled to the General Fund Financial Plan

PROGRAM PLAN CATEGORY	2013/2014 ADOPTED	2015/2016 PROPOSED	\$ CHANGE	% CHANGE
GENERAL GOVERNMENT	\$ 245,475,610	\$ 269,677,530	\$ 24,201,920	10%
HEALTH AND HUMAN SERVICES	57,374,523	73,184,084	15,809,561	28%
LAW SAFETY AND JUSTICE	1,029,987,353	1,090,450,390	60,463,037	6%
PHYSICAL ENVIRONMENT	5,169,689	5,884,326	714,637	14%
TOTAL OPERATING	1,338,007,175	1,439,196,330	101,189,156	8%
DEBT SERVICE	47,453,301	45,600,000	(1,853,301)	-4%
GF TRANSFERS TO CIP	18,341,562	11,489,724	(6,851,838)	-37%
TOTAL GENERAL FUND*	1,403,802,037	1,496,286,054	92,484,017	7%
GF Underexpenditure Assumption	(10,000,000)	(20,000,000)	(10,000,000)	
Total General Fund *	\$ 1,393,802,037	\$ 1,476,286,054	\$ 82,484,017	6%

*2013/2014 Annual budgets have been restated as biennial budgets for comparison purposes.

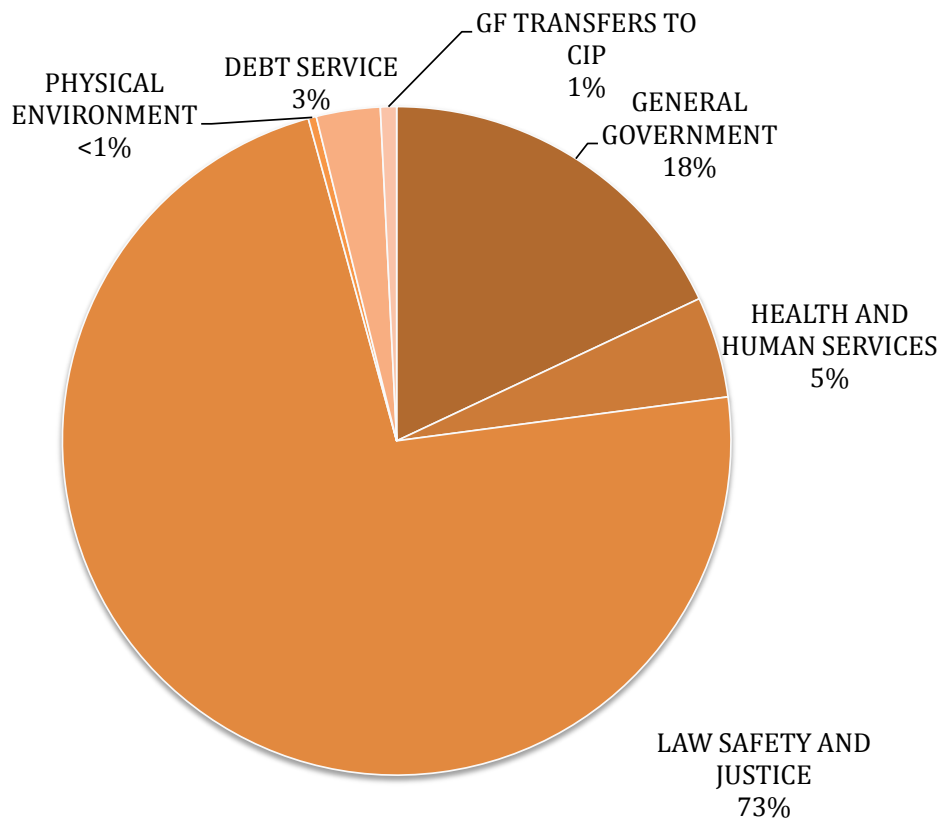
**Distribution of Adjusted
2015/2016 Appropriations by Program Plan Category
All Funds \$8.9 Billion**



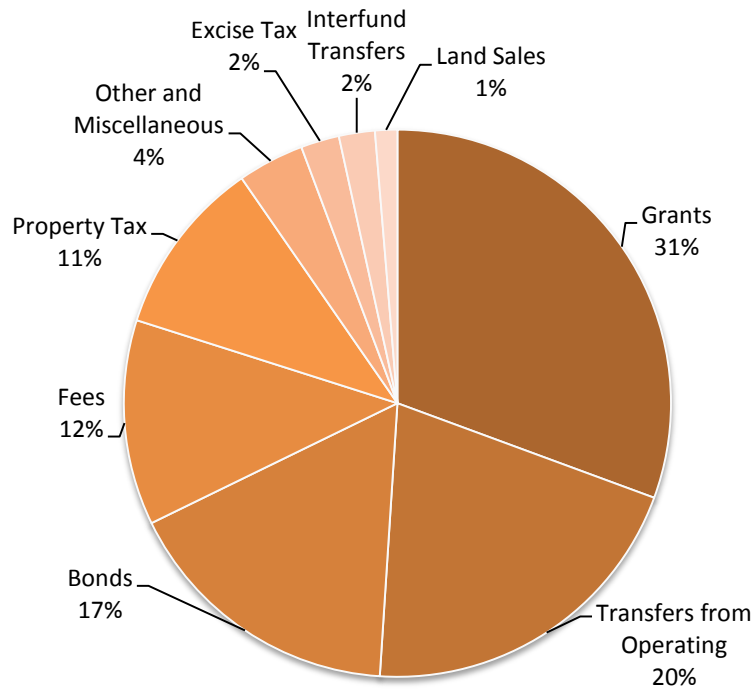
Percentages may not add to 100% due to rounding.

**Distribution of 2015/2016 Appropriations
by Program Plan Category
General Fund**

\$1.5 Billion



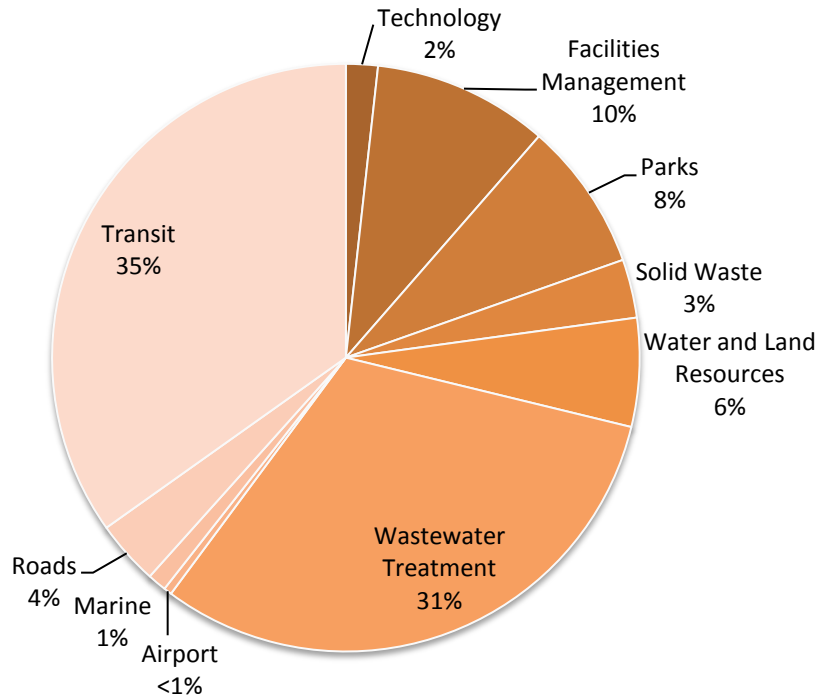
Capital Improvement Program Revenues by Type \$1.1 Billion



REVENUE TYPE	AMOUNT	PRIMARY RECIPIENT
Grants	\$ 342,442,993	Transit (\$223 M)
Transfers from Operating	228,307,105	Lease Fund (\$97 M)
Bonds	187,415,550	Wastewater (\$139 M)
Fees	135,620,000	Wastewater (\$122 M)
Property Tax	116,940,478	Parks (\$51 M)
Other and Miscellaneous	43,961,705	Transit (\$35 M)
Excise Tax	25,397,103	REETS (\$25 M)
Interfund Transfers	23,748,442	Parks (\$23 M)
Land Sales	14,700,000	Solid Waste (\$7.7 M)
TOTAL	\$1,118,533,376	

Source: 2015/2016 CIP Financial Plans

Capital Improvement Program by Area/Program \$1.1 Billion Appropriation



Sum of Appropriation		
Area	Program	Total
General Government	Technology	\$ 19,556,046
	Facilities Management	107,762,717
Natural Resources and Parks	Parks	91,295,158
	Solid Waste	35,896,864
	Water and Land Resources	66,641,491
	Wastewater Treatment	349,676,808
Transportation	Airport	4,938,997
	Marine	11,592,469
	Roads	39,447,240
	Transit	388,422,983
Grand Total		\$ 1,115,230,773

**APPROPRIATIONS BY PROGRAM PLAN AREA, APPROPRIATION UNIT
GENERAL FUND**

	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT				
ASSESSMENTS	\$ 47,965,167	\$ 50,803,672	\$ 2,838,505	6%
BOUNDARY REVIEW	691,791	741,130	49,339	7%
BOARD OF APPEALS	1,458,849	1,526,995	68,146	5%
CABLE COMMUNICATIONS	649,080	683,418	34,337	5%
COUNCIL ADMINISTRATION	26,810,686	30,165,121	3,354,435	13%
COUNTY AUDITOR	3,746,933	3,979,434	232,501	6%
COUNTY COUNCIL	3,340,974	3,581,430	240,456	7%
COUNTY EXECUTIVE	516,713	555,537	38,824	8%
ELECTIONS	38,370,249	36,191,948	(2,178,301)	-6%
EXECUTIVE SERVICES ADMINISTRATION	5,683,883	5,970,029	286,146	5%
FEDERAL LOBBYING	480,000	520,000	40,000	8%
FMD PARKING FACILITIES	-	5,741,643	5,741,643	N/A
GENERAL GOVERNMENT FUND TRANSFER	53,167,438	51,258,000	(1,909,438)	-4%
HEARING EXAMINER	1,182,395	1,122,613	(59,782)	-5%
HUMAN RESOURCES	11,987,355	14,676,563	2,689,208	22%
INTERNAL SUPPORT	31,966,524	32,850,990	884,466	3%
KC CIVIC TELEVISION	1,187,111	1,222,043	34,932	3%
LABOR RELATIONS	5,062,695	5,784,066	721,371	14%
MEMBERSHIPS AND DUES	1,524,115	1,513,024	(11,091)	-1%
OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS	773,274	982,051	208,777	27%
OFFICE OF INDEPENDENT OVERSIGHT	1,575,870	1,600,241	24,371	2%
OFFICE OF PERFORMANCE STRATEGY AND BUDGET	16,479,437	20,453,043	3,973,605	24%
OFFICE OF THE EXECUTIVE	9,050,182	10,201,447	1,151,265	13%
OMBUDSMAN TAX ADVISOR	2,514,619	2,635,184	120,565	5%
REAL ESTATE SERVICES	7,047,736	7,665,325	617,588	9%
RECORDS AND LICENSNG SERVICES	17,784,167	20,879,438	3,095,270	17%
STATE EXAMINER	1,911,666	1,973,146	61,480	3%
TOTAL GENERAL GOVERNMENT	292,928,911	315,277,530	22,348,619	8%
HEALTH AND HUMAN SERVICES				
HUMAN SVCS GF TRANSFER *	5,091,455	14,369,286	9,277,831	182%
PUB HEALTH AND EMERG SERVICES TRANSFER	52,283,068	58,814,798	6,531,730	12%
TOTAL HEALTH AND HUMAN SERVICES	57,374,523	73,184,084	15,809,561	28%
LAW, SAFETY AND JUSTICE				
ADULT AND JUVENILE DETENTION	265,607,025	271,107,982	5,500,958	2%
DISTRICT COURT	61,651,275	64,518,865	2,867,591	5%
DRUG ENFORCEMENT FORFEITS	2,143,809	2,048,529	(95,281)	-4%
INMATE WELFARE ADMIN	3,492,525	3,984,892	492,367	14%
JAIL HEALTH SERVICES	51,018,649	57,190,891	6,172,242	12%
JUDICIAL ADMINISTRATION	40,382,176	43,061,176	2,679,000	7%
JUVENILE INMATE WELFARE	12,500	8,000	(4,500)	-36%
OFFICE OF EMERGENCY MANAGEMENT	4,814,253	4,895,925	81,673	2%
PAO ANTIPROFITEERING	239,794	239,794	-	0%

**APPROPRIATIONS BY PROGRAM PLAN AREA, APPROPRIATION UNIT
GENERAL FUND**

	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
PROSECUTING ATTORNEY	127,042,602	134,593,090	7,550,488	6%
PUBLIC DEFENSE	90,242,830	109,171,894	18,929,064	21%
SHERIFF	288,599,889	300,045,827	11,445,938	4%
SUCCESSION PLANNING	1,167,725	1,378,626	210,901	18%
SUPERIOR COURT	93,572,303	98,204,899	4,632,596	5%
TOTAL LAW, SAFETY AND JUSTICE	1,029,987,353	1,090,450,390	60,463,037	6%
PHYSICAL ENVIRONMENT & CIP TRANSFERS				
PHYSICAL ENV GF TRANSFERS	5,169,689	5,884,326	714,637	14%
CIP GF TRANSFER	18,341,562	11,489,724	(6,851,838)	-37%
TOTAL PHYSICAL ENVIRONMENT & CIP	23,511,251	17,374,050	(6,137,201)	-26%
			-	
TOTAL GENERAL FUND	\$ 1,403,802,037	\$ 1,496,286,054	\$ 92,484,017	7%

* Reflects Children and Family Set-Aside being merged into the General Fund.

**APPROPRIATIONS BY PROGRAM AREA, APPROPRIATION UNIT
NON-GENERAL FUND**

	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT				
ANIMAL BEQUESTS	\$ 280,000	\$ 280,000	\$ -	0%
ARTS AND CULTURAL DEVELOPMENT	4,640,100	23,511,322	18,871,222	407%
BUSINESS RESOURCE CENTER	30,324,445	25,695,988	(4,628,457)	-15%
GEOGRAPHIC INFORMATION SYSTEM	11,512,114	15,860,252	4,348,138	38%
EMPLOYEE BENEFITS	476,998,507	527,545,263	50,546,756	11%
FACILITIES MANAGEMENT	97,313,210	97,843,567	530,357	1%
FINANCE AND BUSINESS OPERATIONS	56,070,712	57,165,686	1,094,974	2%
GRANTS GENERAL GOVERNMENT	49,104,395	10,914,012	(38,190,383)	-78%
I-NET	5,956,826	4,882,964	(1,073,861)	-18%
KCIT TECHNOLOGY SVCS *	129,699,891	175,668,041	45,968,150	35%
LIMITED GO BOND REDEMPTION	322,239,695	248,434,455	(73,805,240)	-23%
OFFICE OF INFO RESOURCE MGMT *	12,079,423	-	(12,079,423)	-100%
RECORDERS OPERATION AND MAINTENANCE	3,518,315	4,442,777	924,462	26%
REGIONAL ANIMAL SERVICES	13,085,112	14,197,848	1,112,736	9%
RISK MANAGEMENT	62,919,789	66,729,296	3,809,506	6%
SAFETY AND CLAIMS MANAGEMENT	77,525,449	73,808,530	(3,716,919)	-5%
UNLIMITED GO BOND REDEMPTION	40,264,381	34,040,625	(6,223,757)	-15%
TOTAL GENERAL GOVERNMENT	1,393,532,364	1,381,020,625	(12,511,738)	-1%
HEALTH AND HUMAN SERVICES				
CHILDREN AND FAMILY SERVICES TRANSFER TO HUMAN SERVICES	3,836,202	0	(3,836,202)	-100%
COMMUNITY AND HUMAN SERVICES ADMINISTRATION	6,814,265	10,735,412	3,921,147	58%
COMMUNITY SERVICES OPERATING	9,549,263	9,876,654	327,391	3%
DCHS ALCOHOLISM AND SUBSTANCE ABUSE	57,513,954	65,674,195	8,160,241	14%
DEVELOPMENTAL DISABILITIES	55,100,017	60,904,418	5,804,401	11%
EMERGENCY MEDICAL SERVICES	145,455,165	149,615,267	4,160,102	3%
EMPLOYMENT EDUCATION RESOURCE	23,431,575	22,680,734	(750,841)	-3%
ENVIRONMENTAL HEALTH SERVICES **	-	47,591,494	47,591,494	N/A
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT	38,230,343	35,152,975	(3,077,368)	-8%
HOUSING OPPORTUNITY FUND	69,497,049	63,996,133	(5,500,916)	-8%
HUMAN SERVICES LEVY	18,540,410	17,707,127	(833,283)	-4%
LOCAL HAZARDOUS WASTE	33,822,357	36,398,706	2,576,349	8%
MEDICAL EXAMINER	12,972,953	11,244,911	(1,728,042)	-13%
MENTAL HEALTH	341,848,040	421,280,578	79,432,537	23%
MENTAL HEALTH AND SUBSTANCE ABUSE MIDD	9,898,709	9,990,467	91,758	1%
MENTAL ILLNESS AND DRUG DEPENDENCY FUND	74,359,900	82,227,337	7,867,437	11%
PUBLIC HEALTH **	481,753,452	317,002,355	(164,751,097)	-34%
VETERAN AND FAMILY LEVY	19,360,630	17,719,129	(1,641,501)	-8%
VETERANS SERVICES	6,363,312	6,341,637	(21,676)	0%
TOTAL HEALTH AND HUMAN SERVICES	1,408,347,596	1,386,139,527	(22,208,068)	-2%

**APPROPRIATIONS BY PROGRAM AREA, APPROPRIATION UNIT
NON-GENERAL FUND**

	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
LAW, SAFETY AND JUSTICE				
2012 JAG GRANT	138,366	-	(138,366)	-100%
2013 JAG GRANT	191,835	-	(191,835)	-100%
2014 JAG GRANT	-	201,712	201,712	N/A
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	33,048,418	35,625,972	2,577,554	8%
DAJD MIDD	658,928	734,727	75,799	12%
DISTRICT COURT MIDD	2,093,513	2,114,910	21,397	1%
PUBLIC DEFENSE MIDD	3,534,230	2,981,062	(553,168)	-16%
ENHANCED 911	53,874,889	59,236,765	5,361,876	10%
GRANTS LSJ	23,095,250	20,578,824	(2,516,427)	-11%
JAIL HEALTH SERVICE MIDD	7,720,364	5,690,225	(2,030,139)	-26%
JUDICIAL ADMIN MIDD	3,104,788	3,324,636	219,848	7%
PROSECUTING ATTORNEY MIDD	2,519,800	2,529,718	9,918	0%
RADIO COMMUNICATIONS	6,763,409	9,102,956	2,339,547	35%
SHERIFF MIDD	285,286	333,176	47,890	17%
SUPERIOR COURT MIDD	3,312,401	3,459,145	146,743	4%
TOTAL LAW, SAFETY AND JUSTICE	140,341,477	145,913,828	5,572,351	4%
PHYSICAL ENVIRONMENT				
AIRPORT	30,437,415	31,886,307	1,448,891	5%
AIRPORT CONSTRUCTION TRANSFER	5,500,000	6,000,000	500,000	9%
DPER ABATEMENTS	976,292	193,020	(783,272)	-80%
DPER GENERAL PUBLIC SERVICES	4,613,562	4,171,447	(442,115)	-10%
DPER PERMITTING INTEGRATION	983,624	-	(983,624)	-100%
DPER PLANNING AND PERMITTING	23,832,417	25,513,140	1,680,723	7%
DOT DIRECTOR OFFICE	11,547,893	11,291,411	(256,482)	-2%
FLEET MANAGEMENT EQUIPMENT	25,897,661	23,827,958	(2,069,703)	-8%
FLEET MOTOR POOL	28,046,443	28,097,872	51,429	0%
FLEET WASTEWATER ER & R	5,160,099	4,599,099	(561,000)	-11%
FLOOD CONTROL DISTRICT	124,020,821	103,885,482	(20,135,338)	-16%
HISTORIC PRESERVATION PROGRAM	966,402	967,550	1,148	0%
INTERCOUNTY RIVER IMPROVEMENT	100,000	100,000	-	0%
MARINE DIVISION	31,298,923	14,048,581	(17,250,342)	-55%
NATURAL RESOURCES ADMINISTRATION	12,662,285	13,412,127	749,842	6%
NOXIOUS WEED PROGRAM	4,119,469	5,109,972	990,503	24%
PARKS	68,603,544	79,491,017	10,887,473	16%
PARKS EXPANSION LEVY	21,781,405	398,586	(21,382,819)	-98%
PARKS OPEN SPACE AND TRAILS LEVY	61,733,467	133,947,721	72,214,254	117%
ROAD IMPROVEMENT GUARANTY	16,406	-	(16,406)	-100%
ROADS	141,345,583	170,933,485	29,587,902	21%
ROADS CONSTRUCTION TRANSFER	48,000,000	36,400,000	(11,600,000)	-24%
SOLID WASTE	208,428,571	220,006,784	11,578,213	6%
SOLID WASTE POST CLOSURE LANDFILL	4,065,434	4,834,386	768,952	19%
TRANSIT	1,352,406,965	1,358,006,440	5,599,475	0%
TRANSIT DEBT SERVICE	31,423,734	30,810,593	(613,141)	-2%
TRANSIT REVENUE FLEET REPLACEMENT	262,629,618	329,367,192	66,737,574	25%

**APPROPRIATIONS BY PROGRAM AREA, APPROPRIATION UNIT
NON-GENERAL FUND**

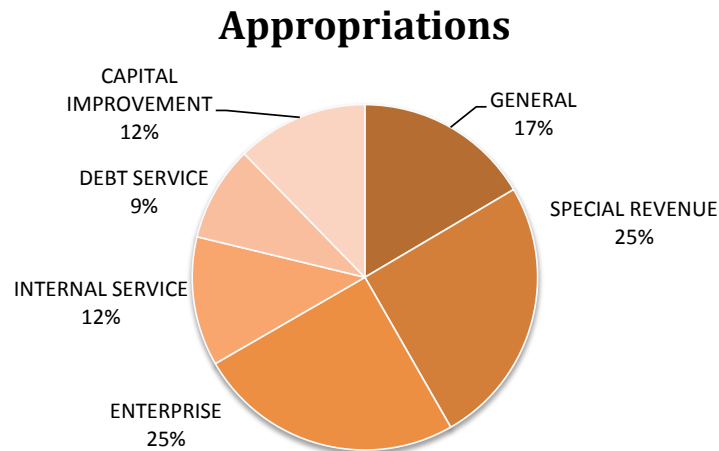
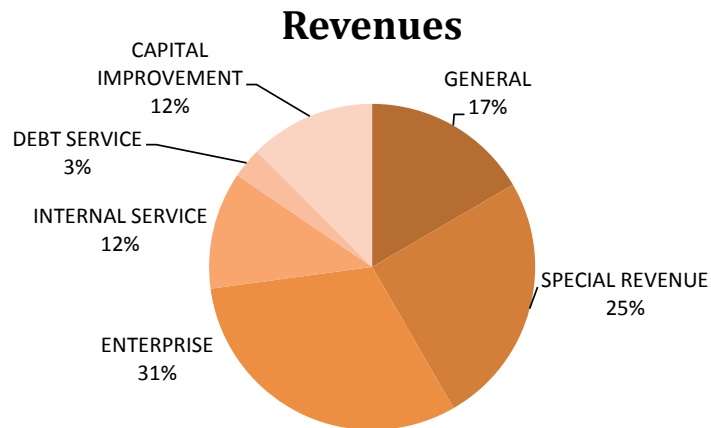
	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
WASTEWATER DEBT SERVICE	482,650,498	494,821,158	12,170,660	3%
WASTEWATER TREATMENT	247,360,726	276,390,965	29,030,239	12%
WATER AND LAND RESOURCES	56,603,145	67,598,654	10,995,508	19%
WATER AND LAND RESOURCES SWM	47,600,549	58,471,666	10,871,117	23%
YOUTH SPORTS FACILITY GRANT	1,383,360	2,024,634	641,274	46%
TOTAL PHYSICAL ENVIRONMENT	3,346,196,311	3,536,607,246	190,410,935	6%
CAPITAL FUNDS				
CAPITAL IMPROVEMENT PROGRAM	1,308,647,944	1,115,230,773	(193,417,171)	-15%
TOTAL NON-GENERAL FUND	7,597,065,692	7,564,912,000	(32,153,692)	0%
TOTAL KING COUNTY FUNDS	\$ 9,000,867,729	\$ 9,061,198,054	\$ 60,330,325	1%

*Reflects reorganization of Technology funds.

**Reflects separation of Environmental Health from Public Health.

**2015/2016 REVENUES AND APPROPRIATIONS
BY FUND TYPE**

FUND TYPE	REVENUES		APPROPRIATIONS	
GENERAL	\$	1,485,601,310 17%	\$	1,496,286,054 17%
SPECIAL REVENUE		2,246,762,307 25%		2,284,385,699 25%
ENTERPRISE		2,792,978,654 31%		2,260,347,145 25%
INTERNAL SERVICE		1,042,450,007 12%		1,096,841,552 12%
DEBT SERVICE		269,037,441 3%		808,106,831 9%
CAPITAL IMPROVEMENT		1,118,533,286 12%		1,115,230,773 12%
TOTAL ALL FUNDS	\$	8,955,363,005	\$	9,061,198,054



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

FTEs Schedules

**FTES BY PROGRAM AREA, APPROPRIATION UNIT
GENERAL FUND**

PROGRAM PLAN	2013/2014	2015/2016	AMOUNT OF	PERCENT
APPROPRIATION	ADOPTED	PROPOSED	CHANGE	CHANGE
GENERAL GOVERNMENT				
ASSESSMENTS	213.00	213.42	0.42	0.2%
BOUNDARY REVIEW	2.00	2.00	-	0.0%
BRD OF APPEALS EQUALIZTN	4.00	4.00	-	0.0%
CABLE COMMUNICATIONS	1.50	1.50	-	0.0%
COUNCIL ADMINISTRATION	97.10	97.10	-	0.0%
COUNTY AUDITOR	16.90	16.90	-	0.0%
COUNTY COUNCIL	9.00	9.00	-	0.0%
COUNTY EXECUTIVE	1.00	1.00	-	0.0%
ELECTIONS	66.43	63.50	(2.93)	-4.4%
EXECUTIVE SERVICES ADMINISTRATION	16.50	17.00	0.50	3.0%
HEARING EXAMINER	3.00	3.00	-	0.0%
HUMAN RESOURCES	39.00	38.00	(1.00)	-2.6%
KC CIVIC TELEVISION	5.00	5.00	-	0.0%
LABOR RELATIONS	17.60	17.60	-	0.0%
OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS	2.50	2.50	-	0.0%
OFFICE OF INDEPENDENT OVERSIGHT	4.00	4.00	-	0.0%
OFFICE OF PERFORMANCE STRATEGY AND BUDGET	53.00	55.25	2.25	4.2%
OFFICE OF THE EXECUTIVE	24.00	23.67	(0.33)	-1.4%
OMBUDSMAN TAX ADVISOR	10.00	10.00	-	0.0%
REAL ESTATE SERVICES	18.00	18.00	-	0.0%
RECORDS AND LICENSNG SERVICES	76.63	79.50	2.87	3.7%
TOTAL GENERAL GOVERNMENT	680.16	681.93	1.77	0.3%
LAW, SAFETY AND JUSTICE				
ADULT AND JUVENILE DETENTION	914.72	882.60	(32.12)	-3.5%
DISTRICT COURT	248.50	248.50	-	0.0%
DRUG ENFORCEMENT FORFEITS	3.00	3.00	-	0.0%
INMATE WELFARE ADMIN	1.00	1.00	-	0.0%
JAIL HEALTH SERVICES	134.70	140.00	5.30	3.9%
JUDICIAL ADMINISTRATION	196.50	193.00	(3.50)	-1.8%
OFFICE OF EMERGENCY MANAGEMENT	6.00	6.00	-	0.0%
PROSECUTING ATTORNEY	468.46	469.46	1.00	0.2%
PUBLIC DEFENSE	356.75	343.75	(13.00)	-3.6%
SHERIFF	969.50	976.50	7.00	0.7%
SUCCESSION PLANNING	6.00	6.00	-	0.0%
SUPERIOR COURT	338.09	331.34	(6.75)	-2.0%
TOTAL LAW, SAFETY AND JUSTICE	3,643.22	3,601.15	(42.07)	-1.2%
TOTAL GENERAL FUND	4,323.38	4,283.08	(40.30)	-0.9%

**FTES BY PROGRAM AREA, APPROPRIATION UNIT
NON-GENERAL FUND**

PROGRAM PLAN APPROPRIATION	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
GENERAL GOVERNMENT			-	
BUSINESS RESOURCE CENTER	49.00	49.00	-	0.0%
GEOGRAPHIC INFORMATION SYSTEM	28.00	28.00	-	0.0%
EMPLOYEE BENEFITS	12.00	12.00	-	0.0%
FACILITIES MANAGEMENT DIVISION	315.17	307.02	(8.15)	-2.6%
FINANCE AND BUSINESS OPERATIONS	186.92	180.41	(6.51)	-3.5%
I-NET	8.00	8.00	-	0.0%
KCIT TECHNOLOGY SERVICES *	321.68	341.68	20.00	6.2%
GENERAL GOVERNMENT GRANTS	7.00	-	(7.00)	-100.0%
OFFICE OF INFO RESOURCE MGMT *	36.00	-	(36.00)	-100.0%
RECORDERS OPERATION AND MAINTENANCE	6.50	6.50	-	0.0%
REGIONAL ANIMAL SERVICES	44.18	43.17	(1.01)	-2.3%
RISK MANAGEMENT	20.00	21.00	1.00	5.0%
SAFETY AND CLAIMS MANAGEMENT	29.00	30.00	1.00	3.4%
TOTAL GENERAL GOVERNMENT	1,063.45	1,026.78	(36.67)	-3.4%
HEALTH AND HUMAN SERVICES				
COMMUNITY AND HUMAN SERVICES ADMINISTRATION	15.00	22.25	7.25	48.3%
COMMUNITY SERVICES OPERATING	12.50	11.50	(1.00)	-8.0%
DCHS ALCOHOLISM AND SUBSTANCE ABUSE	33.49	31.56	(1.93)	-5.8%
DEVELOPMENTAL DISABILITIES	16.00	16.00	-	0.0%
EMERGENCY MEDICAL SERVICES	124.25	142.05	17.80	14.3%
EMPLOYMENT AND EDUCATION RESOURCES	55.28	36.50	(18.78)	-34.0%
ENVIRONMENTAL HEALTH SERVICES **	-	145.50	145.50	N/A
FEDERAL HOUSING AND COMMUNITY DEVELOPMENT	37.50	28.75	(8.75)	-23.3%
HUMAN SERVICES LEVY	4.50	5.00	0.50	11.1%
MEDICAL EXAMINER	27.99	28.40	0.41	1.5%
MENTAL HEALTH	78.30	73.50	(4.80)	-6.1%
MENTAL HEALTH AND SUBSTANCE ABUSE MIDD	3.75	3.75	-	0.0%
MENTAL ILLNESS AND DRUG DEPENDENCY FUND	13.00	13.00	-	0.0%
PUBLIC HEALTH **	1,115.57	812.13	(303.44)	-27.2%
VETERAN AND FAMILY LEVY	11.00	13.00	2.00	18.2%
VETERANS SERVICES	7.00	9.00	2.00	28.6%
TOTAL HEALTH AND HUMAN SERVICES	1,555.13	1,391.89	(163.24)	-10.5%
LAW, SAFETY AND JUSTICE				
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM	93.00	90.00	(3.00)	-3.2%
DISTRICT COURT MIDD	7.00	8.50	1.50	21.4%
PUBLIC DEFENSE MIDD	-	10.50	10.50	N/A
ENHANCED 911	12.00	16.00	4.00	33.3%
JAIL HEALTH SERVICE MIDD	18.85	17.85	(1.00)	-5.3%

**FTES BY PROGRAM AREA, APPROPRIATION UNIT
NON-GENERAL FUND**

PROGRAM PLAN APPROPRIATION	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
JUDICIAL ADMIN MIDD	12.50	12.50	-	0.0%
GRANTS LSJ	50.89	49.39	(1.50)	-2.9%
PROSECUTING ATTORNEY MIDD	7.85	7.85	-	0.0%
RADIO COMMUNICATIONS	15.00	14.00	(1.00)	-6.7%
SHERIFF MIDD	1.00	1.00	-	0.0%
SUPERIOR COURT MIDD	14.80	15.60	0.80	5.4%
TOTAL LAW, SAFETY AND JUSTICE	232.89	243.19	10.30	4.4%
PHYSICAL ENVIRONMENT				
AIRPORT	46.00	45.50	(0.50)	-1.1%
DPER GENERAL PUBLIC SERVICES	10.00	9.00	(1.00)	-10.0%
DPER PERMITTING INTEGRATION	2.00	-	(2.00)	-100.0%
DPER PLANNING AND PERMITTING	74.44	77.60	3.16	4.2%
DOT DIRECTOR	31.00	28.60	(2.40)	-7.7%
FLEET MANAGEMENT EQUIPMENT	56.00	56.00	-	0.0%
FLEET MOTOR POOL	19.00	19.00	-	0.0%
KING COUNTY FLOOD CONTROL DISTRICT	39.00	44.25	5.25	13.5%
MARINE DIVISION	22.16	23.91	1.75	7.9%
NATURAL RESOURCES ADMINISTRATION	27.35	29.25	1.90	6.9%
NOXIOUS WEED PROGRAM	12.83	16.45	3.62	28.2%
PARKS	192.38	199.38	7.00	3.6%
ROADS	413.08	340.58	(72.50)	-17.6%
SOLID WASTE	380.25	396.25	16.00	4.2%
SOLID WASTE POST CLOSURE LANDFILL	1.00	1.00	-	0.0%
TRANSIT	3,993.53	3,870.18	(123.35)	-3.1%
WASTEWATER TREATMENT	589.70	608.62	18.92	3.2%
WATER AND LAND RESOURCES	160.52	170.78	10.26	6.4%
WATER AND LAND RESOURCES SWM	98.00	114.80	16.80	17.1%
YOUTH SPORTS FACILTY GRANT	1.00	1.00	-	0.0%
TOTAL PHYSICAL ENVIRONMENT	6,169.24	6,052.15	(117.09)	-1.9%
TOTAL NON-GENERAL FUNDS	9,020.71	8,714.00	(306.71)	-3.4%
			-	
TOTAL ALL FUNDS	13,344.09	12,997.08	(347.01)	-2.6%

KING COUNTY FTES

	2010	2011	2012	2013/2014	2015/2016	CHANGE	%
ALL FUNDS	ADOPTED	ADOPTED	ADOPTED	ADOPTED	PROPOSED	OVER 2010	OVER 2010
GENERAL GOVERNMENT	1,686	1,646	1,861	1,795	1,709	22	1%
HEALTH AND HUMAN SERVICES	1,600	1,550	1,416	1,555	1,392	(208)	(13%)
LAW, SAFETY AND JUSTICE	3,746	3,574	3,526	3,825	3,844	98	3%
PHYSICAL ENVIRONMENT	6,555	6,517	6,190	6,169	6,052	(503)	(8%)
TOTAL	13,587	13,287	12,993	13,344	12,997	(590)	(4%)

	2010	2011	2012	2013/2014	2015/2016	CHANGE	%
GENERAL FUND ONLY	ADOPTED	ADOPTED	ADOPTED	ADOPTED	PROPOSED	OVER 2010	OVER 2010
GENERAL GOVERNMENT	749	660	668	680	682	(67)	(9%)
LAW, SAFETY AND JUSTICE	3,574	3,393	3,339	3,643	3,601	27	1%
TOTAL	4,323	4,053	4,007	4,323	4,283	(40)	(1%)

All Funds above include General Fund FTEs.

Source: 2015/2016 Essbase Budget System

**FULL-TIME EQUIVALENTS POSITIONS (FTES) BY AGENCY OR DEPARTMENT
ALL FUNDS**

AGENCY OR DEPARTMENT	2013/2014 ADOPTED	2015/2016 PROPOSED	FTE CHANGE	
			2015/2016 - 2013/2014	% CHANGE
ELECTED AGENCIES				
ASSESSOR	213	213	0	0%
DISTRICT COURT	256	257	2	1%
ELECTIONS	66	64	(3)	-4%
LEGISLATIVE AGENCIES	145	145	-	0%
PROSECUTING ATTORNEY	476	477	1	0%
PUBLIC DEFENSE	357	354	(3)	-1%
SHERIFF	1,073	1,077	4	0%
SUPERIOR COURT	353	347	(6)	-2%
TOTAL ELECTED AGENCIES	2,938	2,934	(4)	0%
EXECUTIVE AGENCIES				
COUNTY EXECUTIVE	96	98	2	2%
ADULT AND JUVENILE DETENTION	916	884	(32)	-4%
COMMUNITY & HUMAN SERVICES	287	264	(24)	-8%
PERMITTING AND ENVIRONMENTAL REVIEW	86	87	0	0%
EXECUTIVE SERVICES	831	824	(7)	-1%
KING COUNTY INFORMATION TECHNOLOGY	410	393	(17)	-4%
JUDICIAL ADMINISTRATION*	209	206	(4)	-2%
NATURAL RESOURCES & PARKS	1,502	1,582	80	5%
PUBLIC HEALTH	1,421	1,286	(135)	-10%
TRANSPORTATION	4,581	4,384	(197)	-4%
TOTAL EXECUTIVE AGENCIES	10,339	10,005	(334)	-3%
OTHER AGENCIES				
ADMINISTRATIVE OFFICES	58	49	(9)	-15%
INDEPENDENT OFFICES	9	9	-	0%
TOTAL OTHER AGENCIES	66	58	(9)	-13%
TOTAL KING COUNTY	13,344	12,997	(347)	-3%

*Dual reporting with Superior Court and Executive

Revenue Schedules

General Fund Revenue Summary

	2013/2014 ESTIMATED	2015/2016 ESTIMATED	\$ CHANGE 2015-2013	% CHANGE
TAXES (R3100)	\$ 874,003,278	\$ 939,155,880	65,152,602	7.5%
LICENSES AND PERMITS (R3200)	7,686,794	9,256,283	1,569,489	20.4%
FEDERAL GRANTS DIRECT (R3310)	1,005,834	1,000,000	(5,834)	-0.6%
FEDERAL SHARED REVENUES (R3320)	771,000	1,302,000	531,000	68.9%
FEDERAL GRANTS INDIRECT (R3330)	16,563,162	16,838,884	275,722	1.7%
STATE GRANTS (R3340)	5,941,296	5,297,330	(643,966)	-10.8%
STATE ENTITLEMENTS (R3360)	18,009,004	18,340,000	330,996	1.8%
INTERGOVERNMENTAL PAYMENTS (R3380)	161,977,619	178,804,757	16,827,138	10.4%
CHARGE FOR SERVICES (R3400)	238,645,480	272,019,104	33,373,624	14.0%
FINES AND FORFEITS (R3500)	17,190,248	15,698,975	(1,491,273)	-8.7%
MISCELLANEOUS REVENUE (R3600)	32,641,568	27,491,371	(5,150,197)	-15.8%
OTHER FINANCING SOURCES (R3900)	720,138	396,725	(323,413)	-44.9%
TOTAL REVENUES	\$ 1,375,155,421	\$ 1,485,601,310	110,445,889	7.4%

All Funds Revenue Summary for 2015/2016

	2013/2014 ESTIMATED	2015/2016 ESTIMATED	Change 2015/2016 · 2013/2014 % Change	
TAXES (R3100)	\$ 2,480,881,540	\$ 2,843,150,609	\$ 362,269,069	15%
LICENSES AND PERMITS (R3200)	84,220,052	47,788,539	(36,431,513)	-43%
FEDERAL GRANTS DIRECT (R3310)	137,253,088	132,213,517	(5,039,571)	-4%
FEDERAL SHARED REVENUES (R3320)	771,000	1,612,000	841,000	109%
FEDERAL GRANTS INDIRECT (R3330)	116,039,695	115,899,194	(140,500)	0%
STATE GRANTS (R3340)	102,135,099	89,783,802	(12,351,298)	-12%
STATE ENTITLEMENTS (R3360)	64,955,503	69,428,877	4,473,374	7%
GRANTS FROM LOCAL UNITS (R3370)	1,227,106	864,000	(363,106)	-30%
INTERGOVERNMENTAL PAYMENTS (R3380)	985,429,871	1,010,462,196	25,032,325	3%
RECOVERY ACT DIRECT DHHS (R3393)	1,056,000	-	(1,056,000)	-100%
CHARGE FOR SERVICES (R3400)	2,265,120,749	2,408,720,171	143,599,423	6%
FINES AND FORFEITS (R3500)	17,598,584	16,399,702	(1,198,882)	-7%
BUDGETED FUND BALANCE (R3080)	1,093,333	-	(1,093,333)	-100%
MISCELLANEOUS REVENUE (R3600)	1,042,385,362	808,714,997	(233,670,365)	-22%
NON REVENUE RECEIPTS (R3800)	14,988,532	407,860	(14,580,672)	-97%
OTHER FINANCING SOURCES (R3900)	227,230,738	291,384,255	64,153,517	28%
SUBTOTAL OPERATING AND DEBT	7,542,386,252	7,836,829,719	294,443,467	4%
CAPITAL REVENUE	1,308,647,944	1,118,533,286	\$ (190,114,658)	-15%
TOTAL COUNTY REVENUES	\$ 8,851,034,196	\$ 8,955,363,005	\$ 104,328,809	

*Capital revenue can be found in more detail in the CIP Revenue table.

2015/2016 ESTIMATED REVENUE BY FUND AND GRAND ACCOUNT (\$000)

FUND NAME	TAXES (R3100)	LICENSES AND PERMITS (R3200)	INTERGOVERN- MENTAL PAYMENTS (R3300)	CHARGE FOR SERVICES (R3400)	FINES AND FORFEITS (R3500)	MISCELLANEOUS REVENUE (R3600)	OTHER FINANCING SOURCES (R3900)	TOTAL REVENUES
0010 - GENERAL FUND	\$939,156	\$9,256	\$221,583	\$269,982	\$15,699	\$21,742	\$397	\$1,477,815
0016 - INMATE WELFARE FUND				2,038		7		2,045
1415 - PARKING FACILITIES						5,742		5,742
1030 - COUNTY ROAD FUND	156,712		39,403	4,653		44	530	201,343
1040 - SW POST CLOSURE LF MAINT						22		22
1060 - VETERANS RELIEF	5,594			494		4		6,092
1070 - DEVELOPMENTAL DISABILITY	6,310		701	52,060			5	59,076
1080 - DCHS ADMINISTRATION			106	6,576		1,505	2,284	10,471
1090 - RECORDER'S O & M FUND			1,033	2,178		8		3,219
1110 - EMERGENCY TELEPHONE E911	47,346		189	1,506		296		49,338
1120 - MENTAL HEALTH	6,278		402,034	6,911		2,722		417,945
1135 - MIDD	111,109					112		111,221
1141 - VETERANS AND FAMILY LEVY	17,680			91		23		17,793
1142 - HUMAN SERVICES LEVY	17,680					12		17,691
1170 - ARTS & CULTURAL DEV FUND	21,000					440	2,071	23,511
1190 - EMERGENCY MEDICAL SERVICE	145,066		203	1,500		1,188	24	147,982
1210 - SHARED SERVICES FUND			2,293	45,433		418	19,761	67,905
1211 - SURFACE WATER MGT FUND			576	51,476		16	1,900	53,968
1220 - AUTO FINGERPRINT IDENT FD	39,925					423		40,347
1260 - ALCOHOLISM/SUBSTANCE ABSE			63,115	1,057				64,172
1280 - LOCAL HAZARDOUS WASTE FD			19,503	11,318		87		30,908
1290 - YTH SPORTS FAC GRANT FUND	1,730					35		1,765
1311 - NOXIOUS WEED CONTROL	4,488		186			209		4,884
1340 - DEPT OF PERMITTING & ENV REVIEW		22		25,341	480	522	4,892	31,258
1341 - DPER ABATEMENT SUBFUND				200	(0)	4		204
1421 - CHILD & FAM SVC FUND			724	1,815		4	6,606	9,149
1431 - ANIMAL SERVICES FND		5,857	1,589	798	120	102	5,542	14,008
1432 - ANIMAL BEQUEST FND						200		200
1451 - PARKS OPERATING LEVY	65,099	123		12,751	40	5,013	50	83,076
1452 - OS TRAILS & ZOO LEVY SUBF	739					(582)	(5)	151
1453 - PARKS OPEN SPACE AND TRAILS LEVY	132,680							132,680
1471 - HISTORCL PRSRVTN & H PRGM						2	917	919
1561 - KC FLD CNTRL OPR CONTRACT			103,789				97	103,885
1591 - KC MARINE OPER	2,343		1,588	3,990				7,921
1800 - PUBLIC HEALTH		406	219,741	23,168		27,205	64,181	334,701
1820 - INTERCOUNTY RIVER IMPROV	100					(0)		100
1850 - ENVIRONMENTAL HEALTH FUND		31,237	2,414	13,632	25	135	794	48,237
2140 - GRANTS FUND			7,671	1,420		22,402		31,493
2169 - BYRNE JAG GRANT FFY 2014			5,325	(415)		2,792	3,617	11,320
2240 - WORK TRAINING PROGRAM			22,309	(415)		3,415	3,582	28,891
2460 - FED HOUSNG & COMM DEV FND			30,855	11,866		496	5,030	48,246
2464 - HOUSING OPPORTUNITY FUND			14,223	121,278		2,705	6,119	144,325
4040 - SOLID WASTE OPERATING			523	111,472	8	16,681	1,070	129,754
4290 - AIRPORT				7,036	8	14,887		21,932
4501 - RADIO COMM OPRTNG FND		447		3,541		2,657		6,645
4531 - I-NET OPERATING		440		438,866		4,391		443,698
4611 - WATER QUALITY OPERATING	457,161		124,854	601,673		5,512		1,189,200

2015/2016 ESTIMATED REVENUE BY FUND AND GRAND ACCOUNT (\$000)

FUND NAME	TAXES (R3100)	LICENSES AND PERMITS (R3200)	INTERGOVERN- MENTAL PAYMENTS (R3300)	CHARGE FOR SERVICES (R3400)	FINES AND FORFEITS (R3500)	MISCELLANEOUS REVENUE (R3600)	OTHER FINANCING SOURCES (R3900)	TOTAL REVENUES
4641 - PUBLIC TRANSPORTATION OP	511,754		122,101	176,166		6,109		816,129
4642 - TRANS REV FLEET REPLACE	71,281			25,940		2,639		99,860
5420 - SAFETY & WORKERS' COMP				26,000		5,426	65	31,490
5441 - WWTR EQ RNT&RVLVG FD			1,720	25,683	10	3,211	79	30,703
5450 - FINANCE & BUS OPERATIONS			1,720	32,688	10	95		34,514
5481 - KING COUNTY GIS FUND				23,623				23,623
5490 - BUSINESS RESOURCE CENTER				37,170		233,322		270,492
5500 - EMPLOYEE BENEFITS PROGRAM				29,386		263,301		292,687
5511 - FACILITIES MANAGEMENT SUB				9,748		70,283		80,031
5520 - INSURANCE				81,628		34,158	1,005	116,791
5531 - DATA PROCESSING SERVICES				83,322		11,301	1,878	96,501
5570 - PUBLIC WORKS EQUIP RENTAL				1,883		21,051	1,475	24,409
5580 - MOTOR POOL EQUIP RENTAL	8,888		4,100	10,246		12,768	81,498	117,500
8400 - LIMITED G O BOND REDEMPT.	29,274		4,091	9,949		883	76,309	120,506
8430 - PUBLIC TRANSPORTATION BONDS	32,097		0			569	10	32,676
8500 - UNLIMITED G O BOND REDEM.	11,661		0			0	10	11,671
CAPITAL IMPROVEMENT PROGRAM*						1,118,533		1,118,533
TOTAL KING COUNTY REVENUES	\$2,843,151	\$47,789	\$1,420,264	\$2,408,720	\$16,400	\$1,927,248	\$291,792	\$8,955,363

FOOTNOTES:

*The Capital Improvement Program funds are presented at an aggregate level. Please see the individual Capital Fund table on the next page for more detailed information.

2015/2016 Capital Improvement Financial Plan Revenue by Fund and Type (\$000)

Fund/Fund Name	Property Tax	Excise Tax	Bonds	Grants	Transfers from Operating	Fees	Land Sales	Interfund Transfers	Other & Miscellaneous	Total
3151 - Conservation Futures Levy Subfund	\$19,840									\$19,840
3160 - Parks, Recreation and Open Space								11,820		11,820
3292 - SWM CIP Non-Bond			2,538	17,499	8,874					28,911
3310 - Long Term Lease					97,095					97,095
3350 - Youth Services Facilities Construction	46,297									46,297
3380 - Airport Construction				5,014	6,000				168	11,182
3421 - Major Maintenance Reserve Sub					11,540					11,540
3461 - Regional Justice Center Projects										0
3473 - Radio Services CIP Fund									2,077	2,077
3490 - Parks Facilities Rehab								2,506		2,506
3522 - Open Space Non-Bond County Projects				7,404					586	7,990
3581 - Parks Capital Fund	50,804			1,700				8,579		61,083
3591 - Marine Capital Fund				6,749	2,802					9,551
3611 - Wastewater Treatment CIP Fund			139,157	52,000		122,620			7,000	320,777
3641 - Public Transportation Unrestricted				222,827					35,521	258,349
3673 - Critical Areas Mitigation						12,000				12,000
3681 - Real Estate Excise Tax (REET) #1		12,351								12,351
3682 - Real Estate Excise Tax (REET) #2		13,046								13,046
3691 - Transfer of Development Credits Program							7,000			7,000
3771 - OIRM Capital Fund					17,438				(1,937)	15,501
3781 - ITS Capital Fund					5,437					5,437
3810 - Solid Waste Capital Equipment Recovery					7,000				117	7,117
3850 - Renton Maintenance Facilities					2,400					2,400
3860 - County Road Construction Fund			445	28,249	34,000	1,000		843		64,536
3901 - Solid Waste 1993 Bonds Construction			43,000		4,000		7,700		165	54,865
3910 - Landfill Reserve Fund					19,174				151	19,325
3951 - Building Repair/Replacement Sub Fund			2,276	1,000	2,730				113	6,119
3961 - Harborview Medical Center Building					9,818					9,818
Total CIP Funds	\$116,940	\$25,397	\$187,416	\$342,443	\$228,307	\$135,620	\$14,700	\$23,748	\$43,962	\$1,118,533

Source: 2015/2016 CIP Financial Plans

**2015/2016 REVENUES AND APPROPRIATIONS
BY FUND**

FUND	REVENUES (\$000)	APPROPRIATION (\$000)	USE OF FUND BALANCE (\$000)	APPROPRIATIONS AS PERCENTAGE OF REVENUES
0010 - GENERAL FUND	1,477,815	1,486,552	8,737	101%
0016 - INMATE WELFARE FUND	2,045	3,993	1,948	195%
1415 - PARKING FACILITIES	5,742	5,742	(0)	100%
1030 - COUNTY ROAD FUND	201,343	207,333	5,991	103%
1040 - SW POST CLOSURE LF MAINT	22	4,834	4,812	N/A
1060 - VETERANS RELIEF	6,092	6,342	249	104%
1070 - DEVELOPMENTAL DISABILITY	59,076	60,904	1,829	103%
1080 - DCHS ADMINISTRATION	10,471	10,735	264	103%
1090 - RECORDER'S O & M FUND	3,219	4,443	1,224	138%
1110 - EMERGENCY TELEPHONE E911	49,338	59,237	9,899	120%
1120 - MENTAL HEALTH	417,945	421,281	3,336	101%
1135 - MIDD	111,221	113,385	2,164	102%
1141 - VETERANS AND FAMILY LEVY	17,793	17,719	(74)	100%
1142 - HUMAN SERVICES LEVY	17,691	17,707	16	100%
1170 - ARTS & CULTURAL DEV FUND	23,511	23,511	0	100%
1190 - EMERGENCY MEDICAL SERVICE	147,982	149,615	1,633	101%
1210 - SHARED SERVICES FUND	67,905	67,599	(306)	100%
1211 - SURFACE WATER MGT FUND	53,968	58,472	4,504	108%
1220 - AUTO FINGERPRINT IDENT FD	40,347	35,626	(4,721)	88%
1260 - ALCOHOLISM/SUBSTANCE ABSE	64,172	65,674	1,502	102%
1280 - LOCAL HAZARDOUS WASTE FD	30,908	36,399	5,491	118%
1290 - YTH SPORTS FAC GRANT FUND	1,765	2,025	259	115%
1311 - NOXIOUS WEED CONTROL	4,884	5,110	226	105%
1340 - DEPT OF PERMITTING & ENV REVIEW	31,258	29,685	(1,573)	95%
1341 - DPER ABATEMENT SUBFUND	204	193	(11)	95%
1421 - CHILD & FAM SVC FUND	9,149	9,877	728	108%
1431 - ANIMAL SERVICES FND	14,008	14,198	190	101%
1432 - ANIMAL BEQUEST FND	200	280	80	140%
1451 - PARKS OPERATING LEVY	83,076	79,491	(3,585)	96%
1452 - OS TRAILS & ZOO LEVY SUBF	151	399	247	263%
1453 - PARKS OPEN SPACE AND TRAILS LEVY	132,680	133,948	1,267	101%
1471 - HISTORCL PRSRVTN & H PRGM	919	968	48	105%
1561 - KC FLD CNTRL OPR CONTRACT	103,885	103,885	0	100%
1591 - KC MARINE OPER	7,921	14,049	6,127	177%
1800 - PUBLIC HEALTH	334,701	328,247	(6,453)	98%
1820 - INTERCOUNTY RIVER IMPROV	100	100	0	100%
1850 - ENVIRONMENTAL HEALTH FUND	48,237	47,591	(646)	99%
2140 - GRANTS FUND	31,493	31,493	0	100%
2169 - BYRNE JAG GRANT FFY 2014	202	202	0	100%
2240 - WORK TRAINING PROGRAM	22,432	22,681	248	101%
2460 - FED HOUSNG & COMM DEV FND	35,153	35,153	0	100%

**2015/2016 REVENUES AND APPROPRIATIONS
BY FUND**

FUND	REVENUES (\$000)	APPROPRIATION (\$000)	USE OF FUND BALANCE (\$000)	APPROPRIATIONS AS PERCENTAGE OF REVENUES
2464 - HOUSING OPPORTUNITY FUND	61,340	63,996	2,656	104%
4040 - SOLID WASTE OPERATING	225,187	233,419	8,232	104%
4290 - AIRPORT	36,260	37,886	1,626	104%
4501 - RADIO COMM OPRTNG FND	7,786	9,103	1,316	117%
4531 - I-NET OPERATING	5,497	4,883	(614)	89%
4611 - WATER QUALITY OPERATING	873,913	276,391	(597,522)	32%
4641 - PUBLIC TRANSPORTATION OP	1,496,444	1,369,298	(127,146)	92%
4642 - TRANS REV FLEET REPLACE	147,890	329,367	181,477	223%
5420 - SAFETY & WORKERS' COMP	55,848	73,809	17,961	132%
5441 - WWTR EQ RNT&RVLVG FD	6,732	4,599	(2,133)	68%
5450 - FINANCE & BUS OPERATIONS	55,017	57,166	2,149	104%
5481 - KING COUNTY GIS FUND	14,010	15,860	1,850	113%
5490 - BUSINESS RESOURCE CENTER	33,235	25,696	(7,539)	77%
5500 - EMPLOYEE BENEFITS PROGRAM	497,737	527,545	29,809	106%
5511 - FACILITIES MANAGEMENT SUB	97,238	97,844	605	101%
5520 - INSURANCE	63,051	66,729	3,679	106%
5531 - DATA PROCESSING SERVICES	170,823	175,668	4,845	103%
5570 - PUBLIC WORKS EQUIP RENTAL	22,015	23,828	1,813	108%
5580 - MOTOR POOL EQUIP RENTAL	26,745	28,098	1,353	105%
8400 - LIMITED G O BOND REDEMPT.	208,870	248,434	39,564	119%
8430 - PUBLIC TRANSPORTATION BONDS	31,626	30,811	(815)	97%
8500 - UNLIMITED G O BOND REDEM.	28,542	34,041	5,499	119%
8920 - WATER QUALITY REV BOND	0	494,821	494,821	N/A
9999 - CAPITAL IMPROVEMENT PROGRAM*	1,118,533	1,115,231	(3,303)	100%
TOTAL COUNTY FUNDS	\$8,955,363	\$9,061,198	\$105,835	101%

FOOTNOTES:

Funds which have excess appropriation over revenues use fund balance.

*The detail for Capital Improvement Program funds are shown in the next table.

**2015/2016 REVENUES AND APPROPRIATIONS
BY CIP FUND**

FUND	REVENUES (\$000)	APPROPRIATION (\$000)	USE OF FUND BALANCE (\$000)	APPROPRIATIONS AS PERCENTAGE OF REVENUES
3151 - CONSERVATION FUTURES LEVY SUBFUND	\$19,840	\$19,158	(\$682)	97%
3160 - PARKS, RECREATION AND OPEN SPACE	11,820	11,977	157	101%
3292 - SWM CIP NON-BOND	28,911	22,431	(6,481)	78%
3310 - LONG TERM LEASE	97,095	97,950	855	101%
3350 - YOUTH SERVICES FACILITIES CONSTRUCTION *	46,297	192,965	146,668	417%
3380 - AIRPORT CONSTRUCTION	11,182	4,939	(6,243)	44%
3421 - MAJOR MAINTENANCE RESERVE SUBFUND	11,540	11,211	(330)	97%
3461 - REGIONAL JUSTICE CENTER PROJECTS	0	918	918	N/A
3473 - RADIO SERVICES CIP FUND	2,077	722	(1,355)	35%
3490 - PARKS FACILITIES REHAB	2,506	2,330	(176)	93%
3522 - OPEN SPACE NON-BOND COUNTY PROJECTS	7,990	2,533	(5,457)	32%
3581 - PARKS CAPITAL FUND	61,083	51,078	(10,005)	84%
3591 - MARINE CAPITAL FUND	9,551	11,592	2,042	121%
3611 - WASTEWATER TREATMENT CIP FUND	320,777	349,677	28,900	109%
3641 - PUBLIC TRANSPORTATION UNRESTRICTED	258,349	388,423	130,074	150%
3673 - CRITICAL AREAS MITIGATION	12,000	15,189	3,189	127%
3681 - REAL ESTATE EXCISE TAX (REET) #1	12,351	12,475	125	101%
3682 - REAL ESTATE EXCISE TAX (REET) #2	13,046	13,435	388	103%
3691 - TRANSFER OF DEVELOPMENT CREDITS PROGRAM	7,000	7,330	330	105%
3771 - OIRM CAPITAL FUND	15,501	14,777	(725)	95%
3781 - ITS CAPITAL FUND	5,437	4,058	(1,379)	75%
3810 - SOLID WASTE CAPITAL EQUIPMENT RECOVERY FUND	7,117	7,400	283	104%
3850 - RENTON MAINTENANCE FACILITIES CONSTRUCTION	2,400	2,054	(346)	86%
3860 - COUNTY ROAD CONSTRUCTION FUND	64,536	37,393	(27,143)	58%
3901 - SOLID WASTE 1993 BONDS CONSTRUCTION SUBFUND	54,865	3,762	(51,104)	7%
3910 - LANDFILL RESERVE FUND	19,325	24,735	5,410	128%
3951 - BUILDING REPAIR/REPLACEMENT SUB FUND*	6,119	(204,061)	(210,180)	-3335%
3961 - HARBORVIEW MEDICAL CENTER BUILDING	9,818	8,781	(1,037)	89%
TOTAL CIP FUNDS	1,118,533	1,115,231	(3,303)	100%

FOOTNOTES AND ANOMALIES:

*The budget authority for the Children and Family Justice Center (CFJC) is moved from the Building Repair and Replacement Fund (3951) to the Youth Services Construction Fund (3350) in the 2015/2016 Proposed Budget. This proposed transfer will result in a \$21 0 million decrease to the BR&R Fund and moves the CFJC expenditure budget to the fund receiving the CFJC revenue backing.

Source: 2015/2016 CIP Financial Plans