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## BUDGET OVERVIEW

## **Budget Overview**

King County is the 13<sup>th</sup> most populous county in the United States, with 2,017,250 residents as of April 1, 2014. The county is the economic center of the Puget Sound region and is the home of many well-known businesses, non-profit organizations, and civic institutions, including Microsoft, Amazon, Boeing Commercial Airplanes, Costco, Nordstrom, the Gates Foundation, the Fred Hutchinson Cancer Research Center, and the University of Washington. King County has the ninth largest employment of any county in the United States with 1,223,400 jobs as of December 2013. Among the ten largest counties in the U.S., King County had the fastest employment growth rate in 2013.

King County government provides two types of services. The County is a regional government providing transit, Superior Courts, prosecution and defense of felonies, corrections, elections, property assessment, licensing, public health, wastewater treatment, solid waste transfer and disposal, human services, regional parks, the King County International Airport (Boeing Field), and other programs for most or all of the county. The County is also a local government for the unincorporated area providing Sheriff's services, District Courts, roads, surface water management, land use and building permitting, prosecution and defense of misdemeanors, local parks, and other services. Many cities contract with the County to provide some of these local services within their jurisdictions. The County has other agencies that oversee and support the direct service agencies, including the County Executive, County Council, King County Information Technology (KCIT), the Department of Executive Services (DES), and the Office of Performance, Strategy and Budget (PSB). Finally, County agencies provide flood control and ferry services under contracts with two separate governments: the King County Flood Control District and the King County Ferry District. Despite its title, the King County Library System is a separate government and is not administered by King County.

### **2015/2016 Proposed Budget**

County Executive Dow Constantine's 2015/2016 Proposed Budget totals \$8.9 billion. The 2015/2016 Budget is the first fully biennial budget in the County's history. The County has been moving to this model gradually for about a decade. Most County funds had a biennial budget for 2013/2014, but some of the more visible funds, including the General Fund and Public Health Fund, still had annual budgets. The 2015/2016 Budget will be a true 24-month budget, not two one-year budgets approved at the same time. The County's experience with biennial budgeting shows that it promotes longer-term planning, allows more flexibility for gradual implementation of program changes, and significantly reduces management and staff time spent on the budget in off-years, which can then be applied to other priorities.

King County's budget is complex due to legal and policy restrictions on the use of funds. Many revenues can only be used for specified purposes. For example, revenues received from cities and sewer districts for wastewater conveyance and treatment can only be used for those and related purposes. Sales tax revenues from the 0.9 percent transit sales tax can only be used to provide transit services. Property tax revenues from voter-approved levy lid lifts, such as the levy to build a new Children and Family Justice Center that was approved in August 2012, must be used for the purposes specified in the ballot measure. The County's only true flexible source of money is the General Fund. The 2015/2016 Proposed Budget for the General Fund totals \$1.5 billion. The General Fund supports the traditional function of county government in Washington State, including the Sheriff's Office, Superior and District Courts, the Prosecuting Attorney's Office, public defense, jails, Assessments, Elections, and various administrative functions. The General Fund also provides support to some other funds, including Public Health, and provides funding for capital projects.

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The 2015/2016 Proposed Budget is one of the most challenging in the County's history. Several funds, including the General Fund, have structural constraints on revenue sources that limit revenue growth to less than inflation and population growth. Other funds are dependent on state and federal revenues, which have been stagnant or declining in recent years. As a result, the Proposed Budget includes significant reductions in services and employment in some programs. Other funds, typically those supported by user charges or dedicated tax revenues, have much better fiscal situations and are able to maintain or add services.

Budget choices were informed by the King County Strategic Plan, the County's commitment to equity and social justice, and other policy priorities. This Overview provides perspective on the overall fiscal situation and on the County's efforts to become the "Best Run Government in the United States." Specific budget proposals are included in the agency sections of this document.

### **Fiscal Environment**

King County's economy is improving rapidly and has recovered from the Great Recession of 2008. Preliminary July 2014 data show the County's unemployment rate to be 4.9 percent, compared with 5.4 percent for the state and 6.2 percent for the nation. While some individuals remain under-employed and while wage growth has been stagnant in several economic sectors, the county is experiencing strong growth in software, technology, retail, construction, and hospitality services. Aerospace, education, business services, and health care sectors also are major components of the regional economy.

A resurgent housing market is fueling growth in property values. The latest forecast from the Office of Economic and Financial Analysis (OEFA) predicts growth in assessed property value to be 11.72 percent between 2014 and 2015. According to the Assessor's Office, growth in property values is occurring countywide, rather than being restricted to some neighborhoods in Seattle, Bellevue, and nearby cities, which was the case in the last two years. New construction is expected to add about \$4.2 billion to the tax rolls in 2015, well above amounts during the Great Recession but still well below the peak period in the late-2000s.

Similarly, the County is experiencing considerable growth in the sales tax base. The latest OEFA forecast is for 5.96 percent growth in 2014 and 4.97 percent growth in 2015. This growth is broad-based, with particular strength in construction, hotels, motor vehicles, and various retail sectors.

Despite this strong economic growth, the revenue for many King County funds is growing only sluggishly. This is largely because of the structure of revenues available to the County under State law, which is mostly based on economic models from the 1930s.<sup>1</sup>

Legislatively-imposed limitations on local revenues are a major factor in creating a structural imbalance in the County's General Fund and a few other funds. The most notable of these was the enactment of Initiative 747, which limited annual growth in property tax revenues to 1 percent, plus the value of new construction.<sup>2</sup> This has been particularly burdensome for county governments because property tax is by

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<sup>1</sup> Most of Washington's tax structure was established as a result of the Great Depression. Sales taxes and Business and Occupation (B&O) taxes were added to the previously established property and gasoline taxes. Unlike the State and cities, counties were not given the authority to levy B&O taxes. When local sales taxes were authorized in 1970, counties were given a much smaller portion of the tax than cities in incorporated areas. No significant changes to the tax system of counties have been made since then.

<sup>2</sup> I-747 was approved statewide by 57.6 percent of the voters, but failed in King County with only a 48.3 percent "yes" vote.

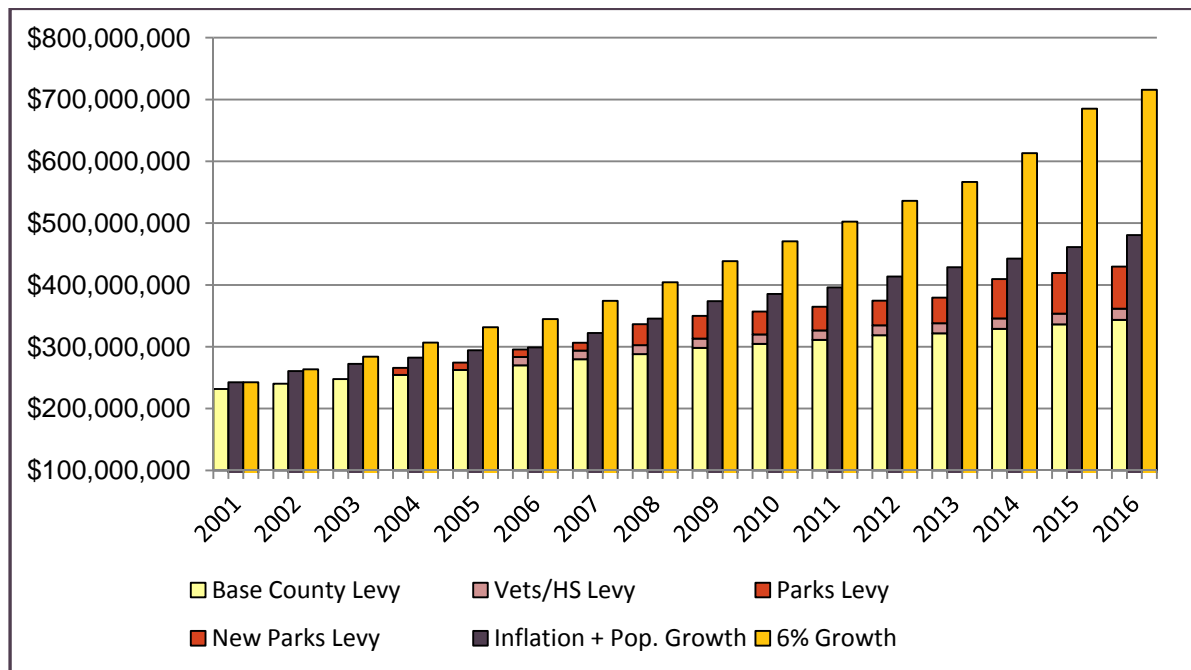
far the largest authorized source of General Fund revenue. I-747 was ruled unconstitutional in 2007, but its provisions were reenacted by the Legislature immediately thereafter.<sup>3</sup>

The 1 percent property tax revenue growth limit has had a significant effect on revenues for the County's General Fund. For the 2015/2016 biennium, property taxes are projected to be 43 percent of the General Fund's revenue, roughly two times more than any other revenue source. Capping property tax revenue growth so far below the rate of inflation and population growth (typically 3.0-3.5 percent per year) has led to continued reductions in County services, despite significant efficiencies achieved in recent years.

The County has used the property tax levy lid lift as a tool to maintain some programs. The levy lid lift is a ballot measure submitted to the voters that temporarily raises property taxes for a specified purpose. As can be seen in Figure 1, the County's voters have approved levy lid lifts for parks and for veterans and human services programs on multiple occasions.<sup>4</sup> These ballot measures have allowed funding for programs to continue, offsetting cuts in General Fund support. In 2001, the General Fund provided \$25.7 million for parks. By 2011, parks had been eliminated from the General Fund budget. Similarly, General Fund support for human services peaked at \$20.1 million in 2005. By 2011, this support had declined to about \$1 million.<sup>5</sup>

Figure 1

### General Fund Property Tax



<sup>3</sup> Property tax rates, expressed as \$ of tax per \$1,000 of assessed value (AV), are also limited by State statute. The County's General Fund tax rate is limited to \$1.80 per \$1,000 AV, but the actual rate is much lower. In contrast, the Road Levy, which is levied only in the unincorporated area to pay for roads and streets in that area, is at its statutory maximum of \$2.25 per \$1,000 AV.

<sup>4</sup> The County has two other levy lid lifts that are not shown in Figure 2. The Automated Fingerprint Identification System (AFIS) levy has been in place for decades and long predates the 1 percent limit. The levy for the Children & Family Justice Center is for a capital project and does not support the operating budget. Counties in Washington have little capacity to fund major capital projects from existing revenues, so projects such as courthouses and jails are typically financed with voter-approved property taxes.

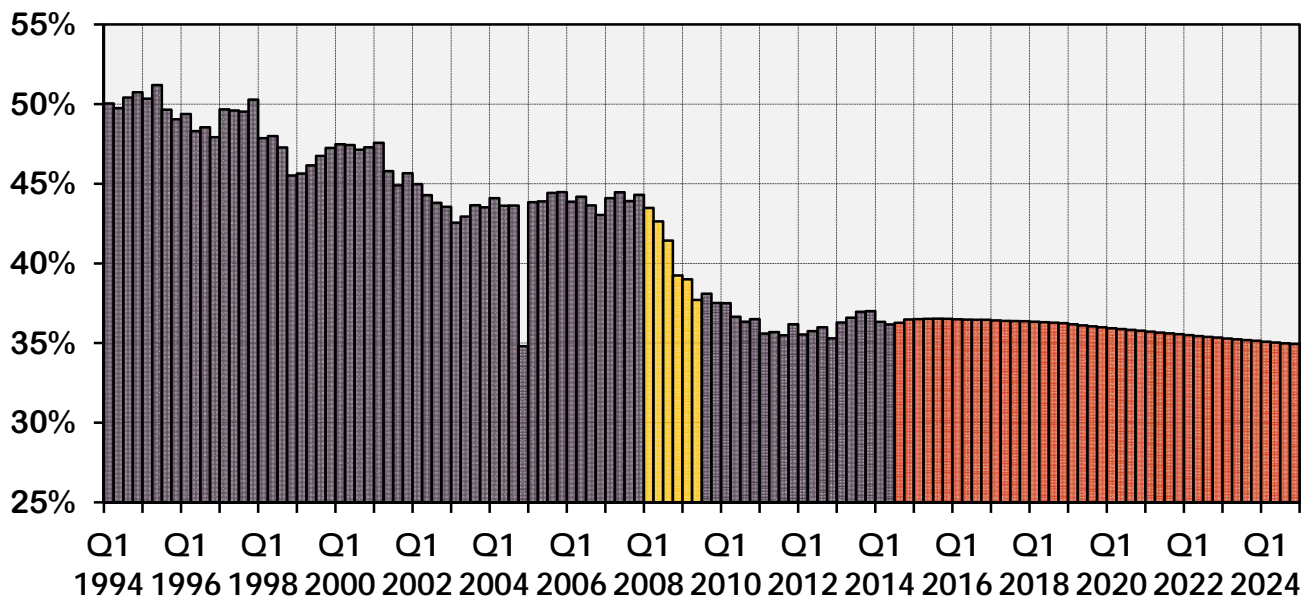
<sup>5</sup> These figures do not include the Children and Family Services "set-aside", a diversion of some General Fund revenue to a separate fund. This fund is being merged into the General Fund for 2015/2016 to improve budget transparency. Including this set-aside in the figures would increase the totals but not change the trend.

Despite voter approval of levy lid lifts, property tax collections have lagged behind inflation and population growth. After including the parks and veterans and human services lid lifts, the 2015 levy is about \$42 million less than it would have been had property tax revenues kept up with inflation and population growth since 2001. Under the 6 percent limit that was in place for most of the 1980s and 1990s, property tax revenue could have been nearly \$265 million more in 2015 than will actually be received.

Another trend that is affecting County revenues is the decreasing share of personal income subject to the sales tax. The sales tax was instituted in the 1930s and is based largely on purchases of goods. Over time, spending patterns have shifted to services and investments, and some goods purchases have escaped sales taxes by being done through mail order or over the Internet. Figure 2 shows the trend in the share of King County personal income spent on items subject to the sales tax.

Figure 2

### Taxable Sales to Income Ratio is Declining



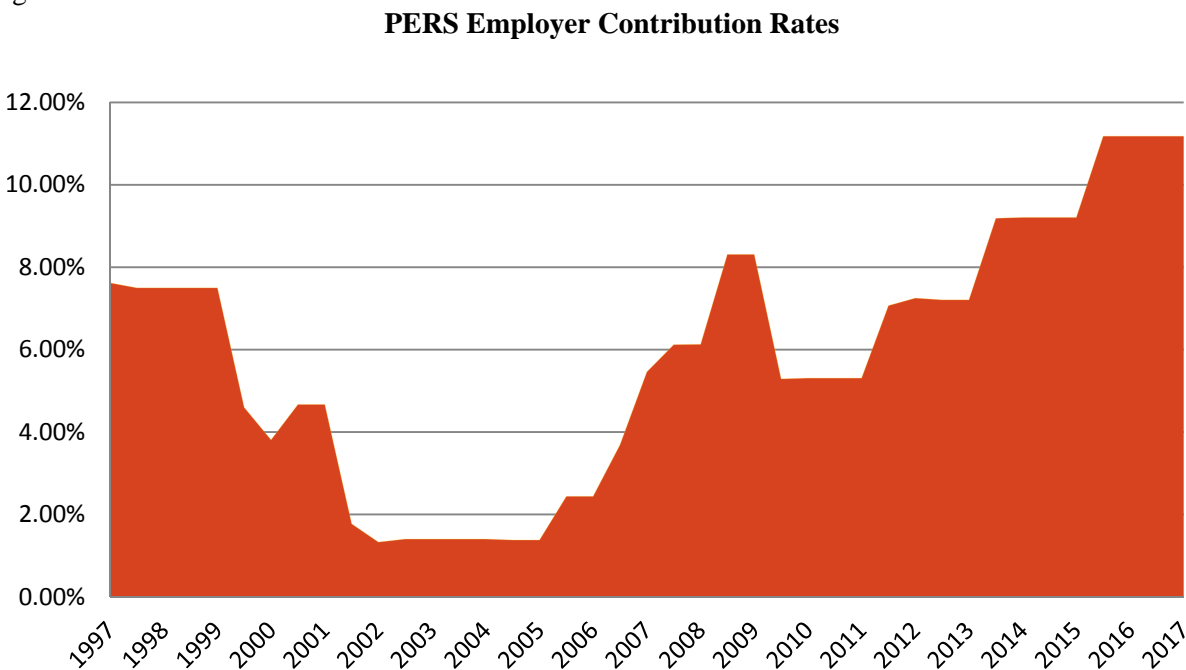
Source: Puget Sound Economic Forecaster

In the mid-1990s, about 50 percent of every dollar of personal income was spent on items subject to the sales tax. This gradually declined to about 44 percent through 2007, then plunged during the Great Recession. Unlike in prior recessions, it has not recovered substantially as the economy has improved, continuing to hover around 37 percent. Most economists attribute this to increased emphasis on saving. In King County, it is also affected by demographic trends and purchasing patterns. King County is attracting many young individuals, who often have significant college debt and thus less income to spend on taxable items. These individuals also have different purchasing patterns, preferring smaller housing and often foregoing car ownership. This reduces purchases of taxable items such as vehicles, appliances, and furniture. As a result of these trends, the very strong sales tax growth seen in previous economic recoveries (often exceeding 10 percent annually) appears unlikely to occur again.

King County is also unique among Washington urban counties in having almost no sales tax base in unincorporated areas. King County has only about 12.5 percent of its population in the unincorporated area, compared to an average of 45.3 percent for the other eight counties with populations over 200,000. Even more remarkably, only 3.6 percent of taxable retail sales occur in unincorporated King County, versus an average of 21.4 percent for the other counties. These differences are likely due to the more complete implementation in King County of the State Growth Management Act, which calls for urban areas to become part of cities. The significance of this difference is that counties receive the entire 1.0 percent local sales tax rate on sales in unincorporated areas, while receiving only 0.15 percent on sales within cities. As a result of its adherence to the Growth Management Act, King County's General Fund sales tax revenue is much less than it otherwise would be.

A final fiscal effect is the rapid increase in contribution rates to State retirement systems. King County employees are members of several different State systems, the largest of which is the Public Employees Retirement System (PERS). As seen in Figure 3, employer retirement contribution rates were 7 percent in the late 1990s. Due to favorable investment returns during the "dot.com bubble", and later because of severe financial stress caused by the post-9-11 recession, the State lowered employer contribution rates to PERS to 2.5 percent in the early 2000s. This action and some increases in benefits for older retirees created unfunded liabilities in PERS 1, a plan that closed to new members in 1977. Employer contribution rates have gradually risen over the last few years.

Figure 3



In the summer of 2014, the State Actuary released the results of an experience study of the State's pension plans. The study showed that individuals were generally living longer, a favorable result but one that increases pension liabilities. This has led to a further increase in employer contribution rates, with rates of 11 percent projected by mid-2015. Further increases in subsequent years are expected. This places additional pressure on County funds.

### **Best Run Government**

The King County Strategic Plan includes four “What” goals that focus on specific program areas and four “How” goals that describe the ways in which the County will improve its operational practices. County Executive Dow Constantine has described these “How” goals as “becoming the best run government in the United States.” The 2015/2016 Proposed Budget includes many initiatives toward that end.

**The 2015/2016 Proposed Budget continues to emphasize operational efficiencies.**<sup>6</sup> For the last four years, the County has worked with its employees and unions to reduce the growth in costs. The growth rate in General Fund costs has been reduced from 5 percent or more to about 3.5 percent annually. Similar trends can be seen in many other funds. This effort continues in the 2015/2016 Proposed Budget. Over \$15 million of efficiencies are included, with the following as illustrative examples:

- Metro Transit identified service and maintenance efficiencies that allowed it to eliminate 40 buses from the fleet, with no effects on service.
- The Department of Judicial Administration cross-trained staff to serve both in-court and out-of-court functions, allowing a reduction of two positions.
- The Road Services Division reduced its space in the King Street Center from two floors to one-half of a floor, freeing space for use by other county programs currently housed in outside leased space.
- The Department of Adult and Juvenile Detention reorganized the transportation system among its facilities to save over \$300,000 annually.
- The Department of Community and Human Services reorganized its administrative functions to reduce staffing and increase consistency across the department.
- The Prosecuting Attorney’s Office has stopped filing charges for Driving While License Suspended – 3, and instead will encourage law enforcement agencies to write infractions in these cases. This reduces public defense costs by \$1.5 million over the biennium without any discernable effect on public safety. DWLS-3 cases are disproportionately filed against low-income people who have been unable to pay tickets, so this change has positive ESJ consequences, as well.

**Widespread deployment of Lean continues and is improving service and saving money.** Lean was adopted as the County’s continuous improvement methodology in 2011. Lean works to identify and eliminate “waste” in processes by empowering employees to find ways to do their work better. In 2014, some of the most notable Lean efforts included:

- A major effort to reduce bus parts inventory and improve ordering practices at Transit’s Ryerson base, which will continue in 2015 and expand to other bases.
- Comprehensive deployment of Lean in King County Elections, which improved ballot processing speed and accuracy while reducing costs by nearly \$2 million for the 2015/2016 biennium.
- Use of Lean in Public Health clinics to improve efficiency and effectiveness of patient treatment, and to enroll more patients in Medicaid. This generated about \$1 million in additional revenue, which helped to mitigate some of the cuts to Public Health programs.

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<sup>6</sup> For County budgeting purposes, an “efficiency” is defined as a way to provide the same quantity and quality of service for less than expected growth in cost, or a way to provide more or better service for the same growth in cost. Reducing the quantity or quality of service to save money is not an efficiency.

**The 2015/2016 Proposed Budget builds on “line of business” planning efforts in many areas.** While County government is divided into many branches, agencies, and offices, the actual work occurs in lines of business (LoB) that often cross agency boundaries. A line of business is a set of related activities that produce a product or service. For example, the property tax assessment and collection line of business involves the Department of Assessments, which inspects and assesses the value of the property, and the Treasury section of the Finance and Business Operations Division, which bills and collects the resulting taxes.

Starting in 2012, the County has developed 10-year plans for several lines of business, which in turn have been used by agencies in finding operating efficiencies and developing budgets:

- Assessments has organized its entire budget based on its line of business planning efforts.
- The Department of Community and Human Services (DCHS) used the LoB planning process to close a projected budget deficit of \$2 million in its Employment and Education Resources section for the 2015/2106 budget and will be continuing its planning efforts in the next biennium to address longer-term financial and service delivery challenges.
- By developing a 10-year forecast of revenues and expenses, the King County International Airport realized it would need to reduce expenditure growth and increase revenues in order to support infrastructure needs. The 2015/2016 budget includes expenditure and revenue changes that reflect this planning.
- The Road Services Division’s LoB Plan contains a catalog of the products, or infrastructure assets, RSD provides to the public and illustrates how the proposed 2015/2016 budget investments align with those products and the customer’s experience of the county road system.

Other lines of business that are using LoB planning include Adult Detention, several LoBs within the Department of Natural Resources and Parks, King County Information Technology, and the Office of Risk Management.

**Antiquated information technology systems are gradually being replaced.** During the decade of the 2000s, the County made little effort to update information technology systems critical to service delivery. A major step toward this end was the replacement of human resources, financial management, and budgeting systems in 2012. The 2015/2016 Proposed Budget includes continued improvement of core infrastructure and replacement of three major systems:

- The Department of Judicial Administration’s Superior Court Management Information Systems (SCOMIS) Replacement Project. This replaces a State system that was deployed in 1977.
- District Court’s Unified Case Management System. This replaces several old systems, notably the State’s District and Municipal Court Information System (DISCIS), which was deployed in 1980.
- Records and Licensing Services’ Application Replacement Project, which replaces old software used to record public documents such as property titles. This software is 12 years old and requires continual maintenance just to function.

Because General Fund resources are limited, these projects will be paid for in part with existing technology reserves, with the remaining costs financed with seven-year debt issued in 2015 and 2016.



**Efficiencies in internal services funds help reduce cost growth for other agencies.** The County has centralized many internal services, such as facilities, information technology, and risk management, to achieve economies of scale and ensure consistent practices across the government. Many of these agencies found efficiencies to help save money for other departments:

- The Safety and Claims unit in the Human Resources Division has been working with agencies to reduce workers' compensation costs for several years. A principal focus of this effort is returning employees to the workplace as soon as possible. As a result, Safety and Claims rates have been reduced by 26 percent for 2015/2016, and a rebate of past over-collections of \$16 million is being made for the biennium.
- King County Information Technology (KCIT) continues to move toward standardized services, such as work stations, servers, and applications. These allow more efficient deployment of technology and reduce support costs for incompatible systems. As an example, KCIT's standard virtual server environment has been very effective in reducing costs to host applications. Since 2012, the County has avoided over \$2 million in server operating costs and over \$1 million in physical server purchases by hosting applications in the virtual environment. KCIT also has introduced some lower cost service offerings such as kiosks and seasonal workstations. Public Health was able to lower its workstation costs by almost \$700,000 over the biennium by transitioning to kiosks for 190 stations where full workstation capabilities are not required.
- The Office of Risk Management (ORM) developed a new rate model that provides faster rewards for agencies that do more to reduce their risk-related expenses (typically claims and lawsuits). ORM's success in managing these costs allowed a \$4.2 million rebate in excess funds to agencies. Many agencies also will receive lower future charges due to successful risk management efforts. For example, the Transit Division's charges are reduced by \$2 million for 2015/2016 biennium.
- The Facilities Management Division (FMD) is restructuring its management and project staff to eliminate 15 FTEs and the related \$3.9 million of biennial costs. This allowed FMD to reduce space rent charges to County agencies.
- The Finance and Business Operations Division (FBOD) has reorganized its work into value streams, which describe an entire business process, whether it occurs solely within FBOD or not. An example is "Procure to Pay," which outlines the process for selecting, purchasing, and paying for an item. This approach and other efficiency efforts allowed FBOD to limit its biennial rate increase to other agencies to only 1.6 percent.

**Effective management of employee health care costs continues to be a critical factor in overall cost containment.** Starting in the late 2000s, the County began working with its employees and their unions to identify ways to better manage health care costs while preserving or improving the quality of care. The success of this effort was recognized when King County won the 2013 Harvard Innovations in Government Award for this "Healthy Incentives" program.<sup>7</sup> For 2014 through 2016, the County has negotiated with almost all of its unions to cap the growth in the County's contribution to health care costs at 4.0 percent annually. This provides budgeting certainty and continued incentives for the County, its unions, and its employees to work to reduce cost growth. The County and its unions agreed to some plan changes for 2015 and beyond, which are expected to save approximately \$800,000 annually.

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<sup>7</sup> This annual competition involved applications from over 600 governments.

**The 2015/2016 Proposed Budget increases transparency and clarity.** Some of the County's historic budgeting practices have made it harder to understand funding decisions and financial conditions. The Proposed Budget continues previous efforts to improve the quality of information, including:

- Creation of a new Environmental Health Fund outside of the Public Health Fund. This will allow better tracking of Environmental Health revenues and expenditures, which are mostly fee-supported. This complies with a recommendation of the King County Auditor's Office.
- Elimination of the Children and Family Services set-aside. This budgeting approach diverted a small amount of General Fund revenue plus the costs and revenues from the Goat Hill Parking Garage to a separate fund to support certain human services programs. This made the accounting for the Garage very difficult to follow and under-reported the true General Fund support for human services. The 2015/2016 Proposed Budget eliminates the set-aside and includes these programs in the General Fund. A separate subfund is created for the Garage to improve the transparency of its finances.
- Standardization of financial plan templates. County budgets have included financial plans for major funds for many years, but there were considerable variations in format, classification, and organization. The 2015/2016 Proposed Budget includes standard templates to improve clarity and consistency.

**The 2015/2016 Proposed Budget includes funding for "Strategic Innovation Priorities" (SIPs).**

As a result of discussions between the Executive and Council, a new planning model is being deployed starting in 2015 to supplement the King County Strategic Plan. The model calls for SIPs to be developed in high-priority areas. These are typically subjects that cut across many County agencies or branches of government, and often involve external partners. The following list of SIPs has been developed by staff and will be reviewed by the Council with the 2015/2016 Budget:

- Integrated equity and social justice (ESJ) plan – a plan to put a more formal structure around the County's ESJ efforts.
- Health and human services transformation plan – continued work with regional partners to coordinate a wide range of health and human services into "patient-centric" and "community-focused" models. This work began in 2013 and is continued for the 2015/2016 biennium. A total of 2.5 FTE are funded in Public Health and DCHS. The County's previous commitment of \$500,000 in catalyst funds has leveraged \$2.6 million in matching funds from foundations, which is currently being awarded to fund innovative efforts.
- Climate action plan update – work to update the existing plan to include new targets and strategies.
- Employer of the Future – an effort to design human resource policies and labor contracts to meet the needs of a 21st century employer and workforce. The goal is to work with the County's unions to implement new contract models for 2017.
- Coordinated infant to young adult services plan – an effort with regional partners to build an integrated approach to child and youth services. Current efforts tend to be fragmented by type of service and geography, leading to service gaps and inefficiencies.

- Regional economic development – a comprehensive approach to expand the county’s economy, increase global competitiveness, and extend prosperity to all communities, which would be developed with private, public, and non-profit partners.
- Improved criminal justice system outcomes – an integrated plan to reduce recidivism, reduce disproportionate representation of racial minorities, and reduce costs in the criminal justice system.

Because of funding limitations, only the first four have resources available to support planning efforts in 2015. Some work on the others is possible with existing staff, but major efforts in these areas will need additional resources or will be postponed for future years.

**The 2015/2016 Proposed Budget expands the development of activity-based costing (ABC).**

ABC is a process through which costs are traced to specific activities. This provides reliable, accurate cost information that can be used to achieve quantifiable business process improvements in the most efficient manner possible. ABC was piloted in the Finance and Business Operations Division and Jail Health Services in 2014. These agencies developed a much clearer understanding of the cost of different activities, and especially the cost of non-standard work. This will allow process improvements and cost reductions to be implemented. The 2015/2016 Proposed Budget includes funding to expand this to one larger and two smaller lines of business in 2015, and one larger and four smaller lines of business in 2016. The Solid Waste Division and employment programs in the Department of Community and Human Services are likely participants in ABC in 2015.

## BUDGET PLANNING ASSUMPTIONS

The 2015/2016 King County Budget is built using the following assumptions:

**Adjustments to 2013/2014 Adopted Budgets.** Changes to salary budgets from the prior budget are derived from the payroll system to provide a validated salary and benefits budget. Average salary levels by job class and cost center are used. These adjustments include updates for Cost of Living Allowance (COLA) changes and health benefit rates for 2015 and 2016. Also included is the removal of one-time expenditures and the annualization of any partial-year expenditures. All decision packages are an incremental change from the base total of the 2013/2014 Adopted Budget plus Adjustments to the 2013/2014 Adopted Budget.

**Central Rates.** Each budget also includes central rate adjustments, showing the incremental change from total of the 2013/2014 Adopted Budget plus Adjustments to the 2013/214 Adopted Budget.

**Salaries.** In 2015/2016, most departments have salary and wage adjustments for COLA and merit budgeted in each appropriation unit. In the General Fund, COLA and merit are not budgeted at the agency level for bargaining units with outstanding contracts. The assumed rates for COLA budgeting are 2.00 percent for 2015 and 2.25 percent for 2016. These rates are based on the recent labor coalition agreement which bargained for these fixed COLA rates. Budgets also include a Step/Merit assumption of .75 percent of salaries and Vacancy Rate Adjustment based on 2013 average vacancy experience. Many budgets also include longevity increases and other salary adjustments.

**Medical Benefits.** The County has a flexible benefits package, which offers employees several options for coverage and providers. All of the benefit costs are accounted for in the Employee Benefits Fund, which then recovers its costs through a single standard monthly rate charged to agencies for each eligible employee. The standard rate adopted in 2013 was \$1,303 and in 2014 was \$1,355 per employee per month. The 2015 Benefits rate is set at \$1,409 and \$1,465 in 2016 per employee per month, an average 4 percent increase each calendar year. The 2016 rate will be reviewed and may be revised in the mid-biennial update for agencies, if needed.

**PERS and LEOFF Retirement Rate.** The 2015/2016 Proposed Budget reflects an employer contribution rate of 10.20 percent for PERS in 2015 and 11.18 percent for PERS in 2016. The LEOFF II contribution rate is 5.23 percent in 2015 and 2016. These rates are higher than the rates included in the 2013/2014 Adopted Budget and result in total expected retirement contributions of \$104.8 million in 2015 and \$115.7 million in 2016.

**General Fund Underexpenditure.** The 2015/2016 Proposed Budget includes vacancy assumptions in the majority of General Fund operating budgets. This is budgeted directly in appropriation units. An additional annual underexpenditure assumption of \$10 million for all General Fund budgets is included to reflect historical trends. The underexpenditure is assumed to grow at the same rate as expenditures.



## 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%
			-	
<b>TOTAL OPERATING</b>	<b>7,673,878,223</b>	<b>7,934,477,557</b>	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%
<b>TOTAL</b>	<b>\$ 8,791,136,753</b>	<b>\$ 8,865,492,196</b>	<b>\$ 74,355,443</b>	<b>1%</b>

\*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.

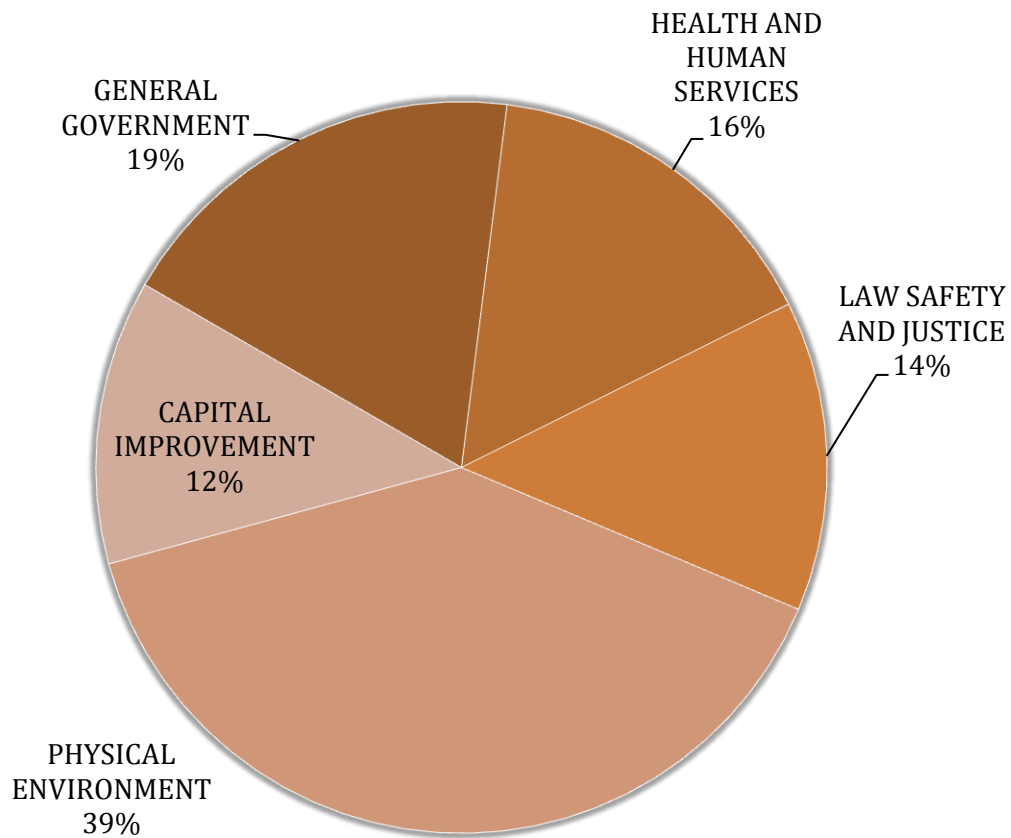
## Summary Comparison of 2015/2016 Appropriations by Program Plan Category for the General Fund

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%
<b>TOTAL OPERATING</b>	<b>1,338,007,175</b>	<b>1,439,196,330</b>	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%
<b>TOTAL GENERAL FUND*</b>	<b>1,403,802,037</b>	<b>1,496,286,054</b>	<b>92,484,017</b>	<b>7%</b>
GF Underexpenditure Assumption	(10,000,000)	(20,000,000)	(10,000,000)	
<b>Total General Fund *</b>	<b>\$ 1,393,802,037</b>	<b>\$ 1,476,286,054</b>	<b>\$ 82,484,017</b>	<b>6%</b>

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

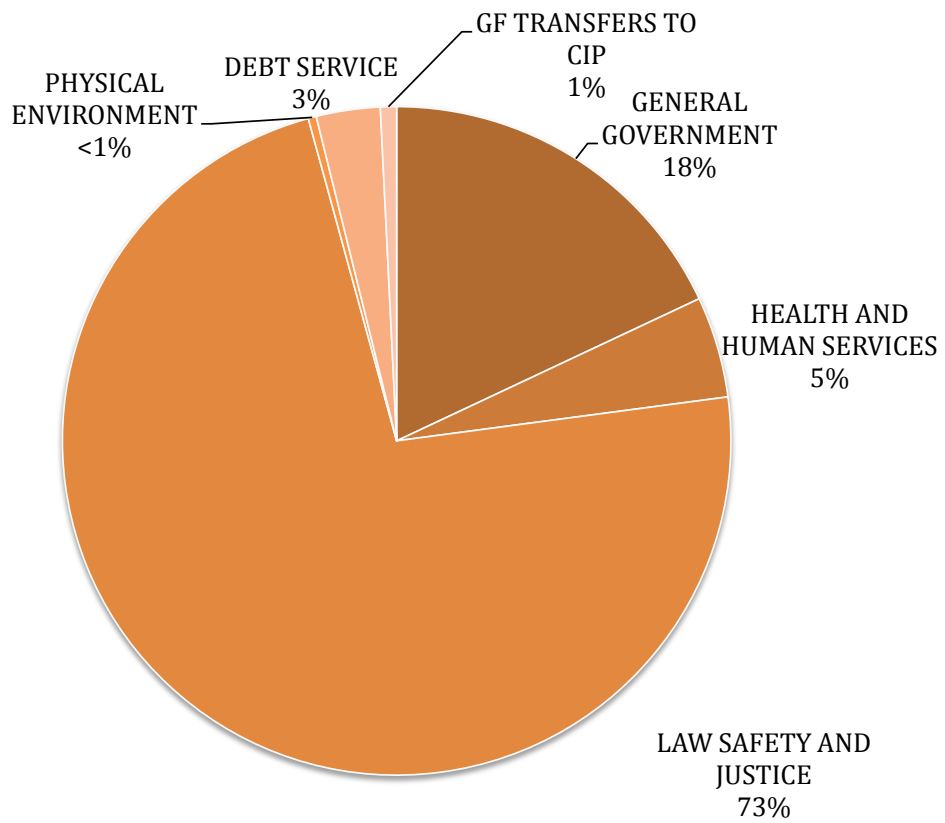
**Distribution of Adjusted  
2015/2016 Appropriations by Program Plan Category  
All Funds \$8.9 Billion**



Percentages may not add to 100% due to rounding.

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

**\$1.5 Billion**





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

	2013/2014 ADOPTED	2015/2016 PROPOSED	AMOUNT OF CHANGE	PERCENT CHANGE
<b>GENERAL GOVERNMENT</b>				
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 LICENSING SERVICES	17,784,167	20,879,438	3,095,270	17%
STATE EXAMINER	1,911,666	1,973,146	61,480	3%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>292,928,911</b>	<b>315,277,530</b>	<b>22,348,619</b>	<b>8%</b>
<b>HEALTH AND HUMAN SERVICES</b>				
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%
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>57,374,523</b>	<b>73,184,084</b>	<b>15,809,561</b>	<b>28%</b>
<b>LAW, SAFETY AND JUSTICE</b>				
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 ANTIPROFITTEERING	239,794	239,794	-	0%

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

	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
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%
<b>TOTAL LAW, SAFETY AND JUSTICE</b>	<b>1,029,987,353</b>	<b>1,090,450,390</b>	<b>60,463,037</b>	<b>6%</b>
<b>PHYSICAL ENVIRONMENT &amp; CIP TRANSFERS</b>				
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%
<b>TOTAL PHYSICAL ENVIRONMENT &amp; CIP</b>	<b>23,511,251</b>	<b>17,374,050</b>	<b>(6,137,201)</b>	<b>-26%</b>
			-	
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,403,802,037</b>	<b>\$ 1,496,286,054</b>	<b>\$ 92,484,017</b>	<b>7%</b>

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

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

	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
<b>GENERAL GOVERNMENT</b>				
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%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,393,532,364</b>	<b>1,381,020,625</b>	<b>(12,511,738)</b>	<b>-1%</b>
<b>HEALTH AND HUMAN SERVICES</b>				
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%
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>1,408,347,596</b>	<b>1,386,139,527</b>	<b>(22,208,068)</b>	<b>-2%</b>

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

	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
<b>LAW, SAFETY AND JUSTICE</b>				
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%
<b>TOTAL LAW, SAFETY AND JUSTICE</b>	<b>140,341,477</b>	<b>145,913,828</b>	<b>5,572,351</b>	<b>4%</b>
<b>PHYSICAL ENVIRONMENT</b>				
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**

	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
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%
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>3,346,196,311</b>	<b>3,536,607,246</b>	<b>190,410,935</b>	<b>6%</b>
<b>CAPITAL FUNDS</b>				
CAPITAL IMPROVEMENT PROGRAM	1,308,647,944	1,115,230,773	(193,417,171)	-15%
<b>TOTAL NON-GENERAL FUND</b>	<b>7,597,065,692</b>	<b>7,564,912,000</b>	<b>(32,153,692)</b>	<b>0%</b>
<b>TOTAL KING COUNTY FUNDS</b>	<b>\$ 9,000,867,729</b>	<b>\$ 9,061,198,054</b>	<b>\$ 60,330,325</b>	<b>1%</b>

\*Reflects reorganization of Technology funds.

\*\*Reflects separation of Environmental Health from Public Health.

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

<b>PROGRAM PLAN APPROPRIATION</b>	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
<b>GENERAL GOVERNMENT</b>				
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%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>680.16</b>	<b>681.93</b>	<b>1.77</b>	<b>0.3%</b>
<b>LAW, SAFETY AND JUSTICE</b>				
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%
<b>TOTAL LAW, SAFETY AND JUSTICE</b>	<b>3,643.22</b>	<b>3,601.15</b>	<b>(42.07)</b>	<b>-1.2%</b>
<b>TOTAL GENERAL FUND</b>	<b>4,323.38</b>	<b>4,283.08</b>	<b>(40.30)</b>	<b>-0.9%</b>

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

<b>PROGRAM PLAN APPROPRIATION</b>	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
<b>GENERAL GOVERNMENT</b>			-	
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%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,063.45</b>	<b>1,026.78</b>	<b>(36.67)</b>	<b>-3.4%</b>
<b>HEALTH AND HUMAN SERVICES</b>				
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%
<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>1,555.13</b>	<b>1,391.89</b>	<b>(163.24)</b>	<b>-10.5%</b>
<b>LAW, SAFETY AND JUSTICE</b>				
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**

<b>PROGRAM PLAN APPROPRIATION</b>	<b>2013/2014 ADOPTED</b>	<b>2015/2016 PROPOSED</b>	<b>AMOUNT OF CHANGE</b>	<b>PERCENT CHANGE</b>
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%
<b>TOTAL LAW, SAFETY AND JUSTICE</b>	<b>232.89</b>	<b>243.19</b>	<b>10.30</b>	<b>4.4%</b>
<b>PHYSICAL ENVIRONMENT</b>				
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 FACILITY GRANT	1.00	1.00	-	0.0%
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>6,169.24</b>	<b>6,052.15</b>	<b>(117.09)</b>	<b>-1.9%</b>
<b>TOTAL NON-GENERAL FUNDS</b>	<b>9,020.71</b>	<b>8,714.00</b>	<b>(306.71)</b>	<b>-3.4%</b>
			-	
<b>TOTAL ALL FUNDS</b>	<b>13,344.09</b>	<b>12,997.08</b>	<b>(347.01)</b>	<b>-2.6%</b>



**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
<b>ELECTED AGENCIES</b>				
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%
<b>TOTAL ELECTED AGENCIES</b>	<b>2,938</b>	<b>2,934</b>	<b>(4)</b>	<b>0%</b>
<b>EXECUTIVE AGENCIES</b>				
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%
<b>TOTAL EXECUTIVE AGENCIES</b>	<b>10,339</b>	<b>10,005</b>	<b>(334)</b>	<b>-3%</b>
<b>OTHER AGENCIES</b>				
ADMINISTRATIVE OFFICES	58	49	(9)	-15%
INDEPENDENT OFFICES	9	9	-	0%
<b>TOTAL OTHER AGENCIES</b>	<b>66</b>	<b>58</b>	<b>(9)</b>	<b>-13%</b>
<b>TOTAL KING COUNTY</b>	<b>13,344</b>	<b>12,997</b>	<b>(347)</b>	<b>-3%</b>

\*Dual reporting with Superior Court and Executive

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

<b>FUND</b>	<b>REVENUES (\$000)</b>	<b>APPROPRIATION (\$000)</b>	<b>USE OF FUND BALANCE (\$000)</b>	<b>APPROPRIATIONS AS PERCENTAGE OF REVENUES</b>
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**

<b>FUND</b>	<b>REVENUES (\$000)</b>	<b>APPROPRIATION (\$000)</b>	<b>USE OF FUND BALANCE (\$000)</b>	<b>APPROPRIATIONS AS PERCENTAGE OF REVENUES</b>
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 OPRNG 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%
<b>TOTAL COUNTY FUNDS</b>	<b>\$8,955,363</b>	<b>\$9,061,198</b>	<b>\$105,835</b>	<b>101%</b>

**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**

<b>FUND</b>	<b>REVENUES (\$000)</b>	<b>APPROPRIATION (\$000)</b>	<b>USE OF FUND BALANCE (\$000)</b>	<b>APPROPRIATIONS AS PERCENTAGE OF REVENUES</b>
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%
<b>TOTAL CIP FUNDS</b>	<b>1,118,533</b>	<b>1,115,231</b>	<b>(3,303)</b>	<b>100%</b>

**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