

# INTRODUCTION

The General Fund supports the traditional functions of county government, including the Sheriff's Office, Superior and District Courts, the Prosecuting Attorney's Office, the Department of Public Defense, corrections, the Assessor's Office, Elections, and various administrative functions. About 74 percent of the General Fund is spent on criminal justice and public safety programs.

The General Fund is King County's only truly flexible source of revenue, allowing it to provide support to important services and programs that would otherwise lack funding, including public health, human services, natural resource programs, and major policy initiatives such as Equity and Social Justice.

King County's credit rating is tied to the health of the General Fund. When bonds are issued, they become general obligations of the County and the County pledges its full faith and credit to repay the principal and interest on any issuance. Therefore, the General Fund's financial health is what determines the County's credit rating and the interest rates paid on capital projects that are financed. The County's general obligation bonds are assigned ratings of "Aaa," "AAA," and "AAA" by Moody's Investors Service, Fitch Ratings, and Standard and Poor's Ratings Services, respectively. These represent the highest possible ratings for County general obligation bonds.

This chapter covers the General Fund financial plan, General Fund transfers to other funds, Internal Support, External Support, the County's Debt Service Funds, and the Real Estate Excise Tax (REET) funds. The REET funds support capital projects that provide a benefit to residents of the unincorporated area. REET funding is not as flexible as the General Fund; however, it does provide the opportunity to finance projects in multiple County programs.

# GENERAL FUND

King County's General Fund supports the traditional functions of a county government, most of which are required by State law. The major focus of the General Fund is criminal and civil legal functions. Counties are also responsible for elections administration and property assessments and tax collection.

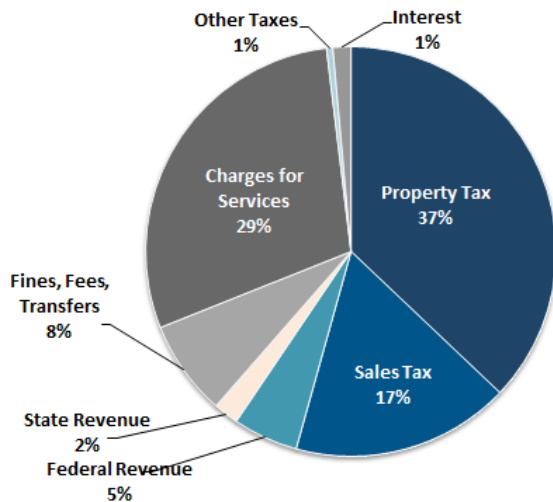
King County's General Fund has faced chronic imbalances between revenue and expenditure growth for more than 20 years due to revenue limitations under state law. At the start of the 2023-2024 budget process, the General Fund faced a gap of about \$12 million between projected revenues and the cost of continuing current programs.

This relatively small deficit was possible due to underspending in many programs during the 2021-2022 biennium, which generated a significant fund balance to begin the 2023-2024 biennium. However, the ongoing structural imbalance remains, and the projected gap for the 2025-2026 biennium is about \$80 to \$100 million.

## GENERAL FUND REVENUES: The System is Still Broken

Revenue sources available to county General Funds are restricted by State law. The only significant tax sources are property and sales taxes. Unlike the State or cities, counties are not authorized to impose utility or business taxes. General Fund revenues are projected to be about \$2.21 billion for 2023-2024.

**Figure 1: GENERAL FUND REVENUES**

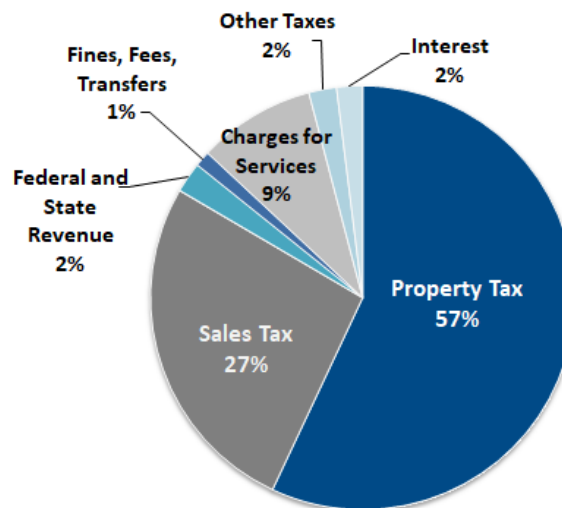


**Figure 1** shows the breakdown of projected 2023-2024 General Fund revenues. The property tax is by far the largest source at 37 percent. Sales taxes, including an additional sales tax for criminal justice programs, represent 17 percent. Charges for services, most of which are charges to other County funds for services provided by General Fund agencies or contracts to provide services to other governments, account for 29 percent. This category includes payments from cities and Sound Transit for police services provided by the Sheriff’s Office, municipal court services provided by District Court, indigent defense services provided by the Department of Public Defense (DPD), and use of County jails. All other revenue sources account for 17 percent of the total.

This overall view is somewhat misleading because the services provided to other County agencies and to other governments are self-supporting; these revenues are offset by corresponding expenditures. If these intergovernmental receipts and internal charges for service are removed, the “true” or “net” General Fund revenues are shown in **Figure 2**.

In this view, the property tax accounts for 57 percent of the General Fund’s revenue. This is consistent with other Washington counties that do not provide the contracted services that King County does. Sales taxes represent another 27 percent of the revenue. Thus, over 80 percent of the net General Fund revenue comes from these two sources. It is worth noting that state and federal direct support to the General Fund is minimal, representing a combined 2 percent of the total.

**Figure 2: NET GENERAL FUND REVENUES**



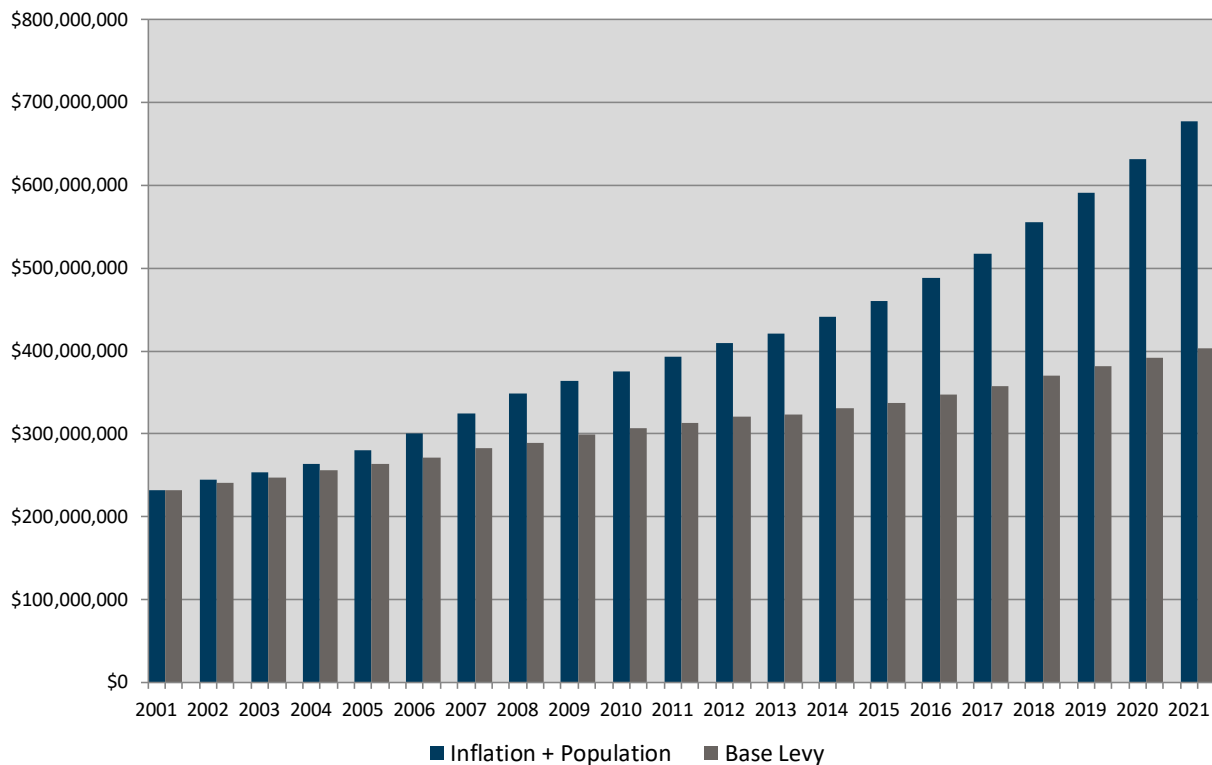
The heavy dependence on the property tax is the largest source of the General Fund’s financial challenges. Since 2001, State law has limited the revenue growth in most property taxes, including county General Funds, to 1 percent per year.

## GENERAL FUND AND FINANCING ACTIVITIES

In addition, the value of new construction is added to the tax base and represents between about 0.5 percent and 2.0 percent additional growth, depending on economic conditions.

**Figure 3** shows the effects of this limit on property tax revenues. Each year's right-hand bar is the actual property tax revenue collected by the County's General Fund. Each year's left-hand bar is how much General Fund property tax revenue would have been collected had this revenue kept up with inflation and population growth since 2001. In 2021, the difference between the bars is \$275 million. A portion of this difference, approximately \$50 million, has been covered by voter-approved property tax levy lid lifts to fund services previously covered by the General Fund. A portion of the Parks Levy is the largest component of this \$50 million. The dependence of King County and other counties on the drastically limited property tax has resulted in chronic financial difficulties for the last 20 years. This situation is commonly referred to as the "structural gap."

**Figure 3: GENERAL FUND PROPERTY TAX COMPARED TO INFLATION AND POPULATION GROWTH**



King County, unlike most other counties, also is adversely affected by the structure of the sales tax. The sales tax is declining in productivity due to changes in purchasing patterns and other factors. In addition, there are two further sales tax issues affecting King County.

First, the sales tax rate received by a county depends on where a sale occurs. If a sale occurs in the unincorporated area (outside of cities), the county receives the entire 1.0 percent local sales tax. If a sale occurs within a city, the county receives only 0.15 percent, and the city receives the remaining 0.85 percent. King County has actively complied with the State Growth Management Act that encourages urban areas (including almost all commercial areas where taxable sales occur) to be brought into cities.

## GENERAL FUND AND FINANCING ACTIVITIES

As a result, King County receives almost no sales tax at the full 1.0 percent rate. **Figure 4** shows that King County only had 4.1 percent of its taxable retail sales in the unincorporated area in 2021, far lower than any other urban county in Washington.

**Figure 4: SALES TAX IN UNINCORPORATED AREA**

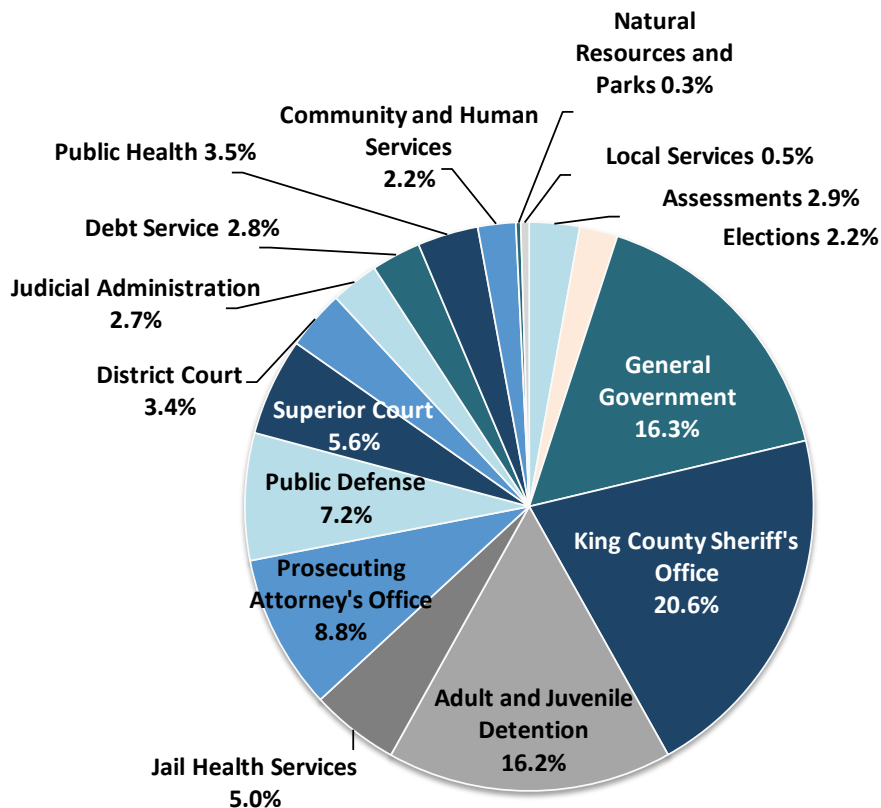
County	2021 Taxable Sales	2021 Unincorporated Taxable Sales	County Share of Taxable Sales
Kitsap	6,354,613,869	2,950,408,142	46.4%
Clark	11,292,022,884	3,124,194,271	27.7%
Pierce	23,433,846,306	5,495,521,416	23.5%
Snohomish	20,789,289,941	4,565,904,160	22.0%
Whatcom	5,723,797,290	1,115,881,059	19.5%
Thurston	7,566,250,916	1,375,317,882	18.2%
Spokane	14,350,594,127	2,291,531,979	16.0%
Yakima	5,276,953,540	800,707,815	15.2%
Benton	5,990,200,989	711,588,765	11.9%
<b>King</b>	<b>82,446,416,408</b>	<b>3,341,538,103</b>	<b>4.1%</b>

Second, many counties impose a separate 0.1 percent criminal justice sales tax. This tax has been in effect in King County since the early 1990s. Under State law, counties receive 10 percent of the revenue, and the remainder is split among cities and the county based on population (for the county, it is the population of the unincorporated area). As the County has implemented the State Growth Management Act, its unincorporated area population has declined. The County conducted a study in 2017 to identify total criminal justice expenditures by cities and the County and compare them with the distribution of the criminal justice sales tax. King County has about 37 percent of the total expenditures but only receives 20 percent of the revenue. The City of Seattle basically breaks even, and all the other cities received far more revenue than their share of criminal justice costs. This outcome is the result of State law that requires the County to bear the financial burden of juvenile justice and the incarceration and adjudication of all felonies, regardless of where they occur.

## GENERAL FUND EXPENDITURES

King County’s 2023-2024 Proposed Budget includes \$2.35 billion in appropriations from the General Fund. **Figure 5** shows how this is split among agencies.

**Figure 5: GENERAL FUND APPROPRIATIONS BY AGENCY**

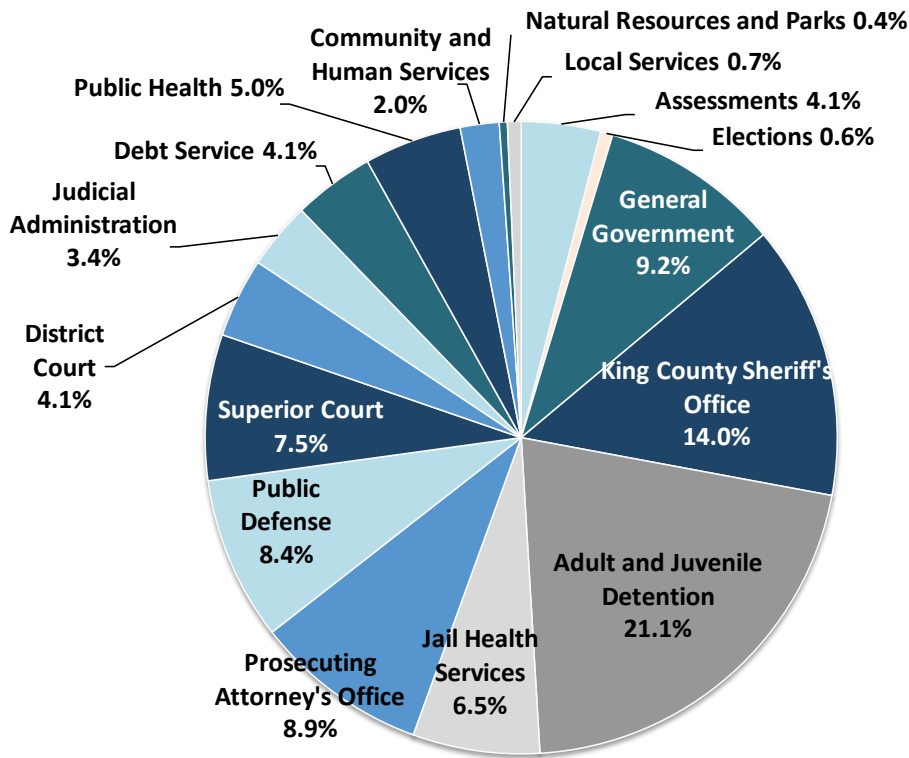


The King County Sheriff’s Office (KCSO) has the single largest General Fund appropriation at 20.6 percent, followed by the Department of Adult and Juvenile Detention (DAJD) at 16.2 percent. DAJD is responsible for the two adult jails: the King County Correctional Facility (KCCF) in Seattle and the Maleng Regional Justice Center (MRJC) in Kent. DAJD also runs the Children and Family Justice Center in Seattle and operates the Community Corrections Division that provides alternatives to detention for adults.

The other agencies and branches that are part of the justice system are the Prosecuting Attorney’s Office (PAO), DPD, Superior Court, District Court, Judicial Administration, and the Jail Health Services Division. When combined with KCSO and DAJD, the criminal legal system accounts for about 70 percent of General Fund appropriations.

As noted previously, a significant portion of General Fund expenditures is supported by revenue from other governments or from other County funds. Removing these expenditures leads to the “true” or “net” General Fund budget, which is shown in **Figure 6**.

Figure 6: NET GENERAL FUND APPROPRIATIONS BY AGENCY



Comparing **Figures 5 and 6** shows that the functions supported by the County's own General Fund revenue are significantly different than the total General Fund budget. DAJD is now the largest General Fund impact at 21 percent. KCSO shrinks to 14 percent because much of its budget is supported by contracts with cities and transit agencies. The criminal justice system represents 74 percent of net General Fund appropriations.

Other functions that shrink as relative proportions of the General Fund budget are Elections and the group of agencies labeled as General Government. Elections receives significant funding from charges to other jurisdictions for election costs and the General Government agencies charge other County funds for a portion of their costs. Elections shrinks to 0.6 percent and general government represents about 9 percent of total net General Fund appropriations.

King County has chosen to structure most of its internal support services, such as information technology, facilities, contracting, and accounting, as separate funds outside of the General Fund. These funds charge other County funds, including the General Fund, for the services they provide. However, there are a few support services, including the County Auditor, the Department of Human Resources, and the Office of Performance, Strategy and Budget (PSB), that are budgeted in the General Fund but charge other County funds for their services.

### BALANCING THE GENERAL FUND

At the beginning of the Executive's budget process, the projection of the General Fund "gap" – the difference between projected revenues and the cost of continuing existing services – was about \$12 million. Compared to the previous two biennia, this gap was relatively manageable, so PSB did not assign a specific reduction percentage target for each General Fund agency to meet for the biennium. The plan was to manage through targeted identification of potential reductions and efficiencies.

However, throughout the spring and early summer, the General Fund continued to receive news about unavoidable expenditure increases that grew the imbalance between expenditures and revenues, including significant increases in labor costs for corrections and law enforcement agencies. Additionally, the Executive's office approved and identified many additions to the General Fund that were required or will help the County achieve important policy goals, such as expanded investments in diversion programs and community facilities, new focused offices for climate and for economic development and the creative economy, and investments to increase timeliness of the inquest process.

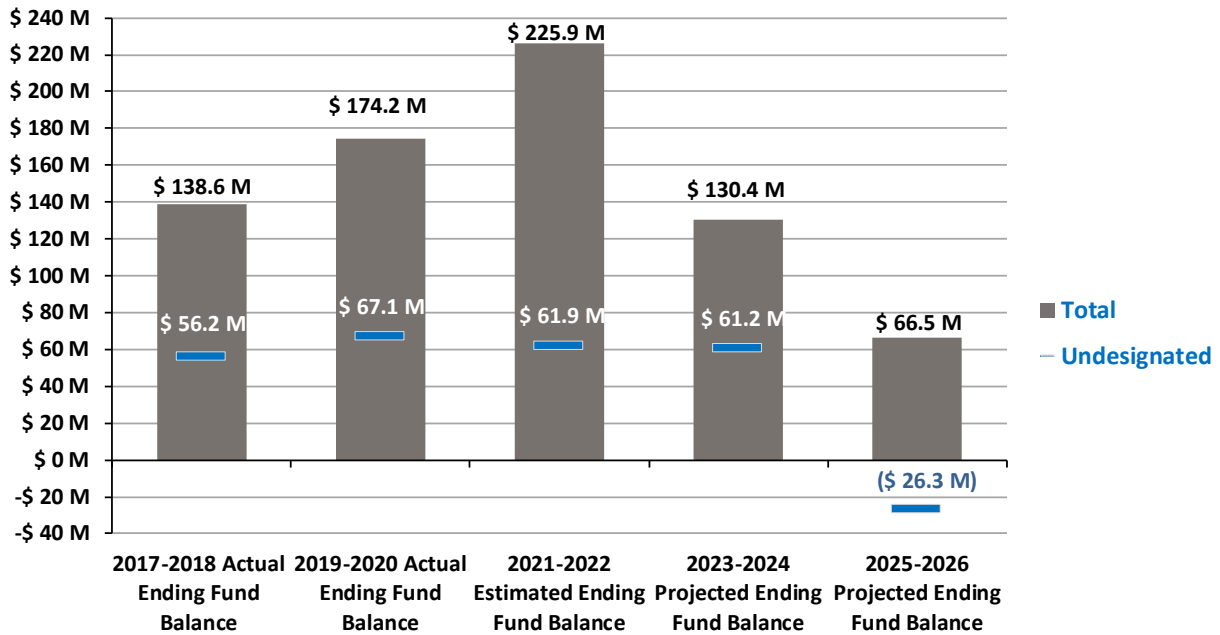
With labor cost increases and additional approved investments, the gap grew to about \$50 million for the 2023-2024 biennium. Balancing the General Fund was achieved through a mix of actions, but the following items had the largest net impact:

- July and August OEFA forecasts increased General Fund property tax, sales tax, and interest revenue projections for the 2023-2024 biennium by about \$6 million.
- Estimated 2022 revenues were updated across all General Fund agencies, resulting in an improvement to the estimated 2023 beginning fund balance of about \$18 million.
- Estimated use of federal COVID-19 pandemic response (CLFR) revenue for already-appropriated General Fund expenditures increased fund balance by about \$14 million.
- Analyzing actual turnover and vacancy rates in major General Fund agencies for 2021-2022 and adjusting forecasted vacancy rates and underexpenditure assumptions for the 2023-2024 biennium, increased fund balance by about \$7 million.
- The \$5.8 million General Fund transfer to Behavioral Health was eliminated as increased revenue within the Behavioral Health Fund will cover previously General Fund-backed programs with behavioral health-specific revenues.

Most of the items listed are limited to a one-time impact on the General Fund solely for the 2023-2024 biennium. As noted above, the projected deficit for the 2025-2026 biennium is about \$80 to \$100 million. Without revenue reform at the state level to improve the structural imbalance in the General Fund in 2023, significant reductions are forecasted for 2025 and beyond.



Figure 7: GF FUND BALANCE TREND



As seen in **Figure 7**, the General Fund's total fund balance trended upward in recent years due to planned increases in reserves, careful financial management, federal and state revenues for COVID relief, and historical levels of underspending due to pandemic-related impacts. Because of the ongoing structural imbalance in the General Fund and the expiration of one-time support that balanced the 2021-2022 budget, total fund balance is projected to decreased to \$130.4 million by the end of 2024, of which about \$61 million is undesignated.

The structural imbalance is projected to continue its impact through the 2025-2026 biennium, resulting in a fund balance of only \$66.5 million, with no undesignated funds.

## GENERAL FUND AND FINANCING ACTIVITIES

### 2023-2024 Executive Proposed General Fund (10) Financial Plan (in millions)

Summary includes Inmate Welfare (16) and Goat Hill Garage Operations (1415) subfunds as reported in CAFR

	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
<b>BEGINNING FUND BALANCE</b>	<b>174.2</b>	<b>225.9</b>	<b>130.4</b>	<b>66.5</b>
<b>REVENUES*</b>				
Property Tax*	780.2	821.2	857.6	895.0
Sales Tax*	355.6	381.2	406.7	421.4
Federal Revenue	269.3	113.6	15.4	15.4
State Revenue	64.8	43.7	41.9	41.9
Fines, Fees, Transfers	181.8	166.8	155.2	157.3
Charges for Services	583.3	645.0	672.6	708.4
Other Taxes	14.6	11.0	11.2	11.4
Interest	12.6	31.4	33.6	32.4
<b>General Fund Revenues</b>	<b>2,262.3</b>	<b>2,213.8</b>	<b>2,194.1</b>	<b>2,283.1</b>
<b>EXPENDITURES</b>				
Justice and Safety	1,380.4	1,640.8	1,658.2	1,737.5
Administration/General Government	319.8	437.0	357.0	374.0
Public Health	69.7	81.1	84.0	88.0
Debt Service	68.1	65.9	66.6	50.5
Elections	46.2	50.8	50.4	52.9
Human Services	36.1	50.5	49.9	52.3
Physical Environment	11.8	20.0	17.5	18.3
Supplementals/Carryover/Reappropriations	350.2	0.0	0.0	0.0
Underexpenditures*	(71.7)	(47.0)	(36.0)	(37.0)
<b>General Fund Expenditures</b>	<b>2,210.6</b>	<b>2,299.0</b>	<b>2,247.7</b>	<b>2,336.6</b>
Other Fund Transactions*	0.0	10.2	10.3	10.5
<b>Ending Fund Balance</b>	<b>225.9</b>	<b>130.4</b>	<b>66.5</b>	<b>2.5</b>
<b>DESIGNATIONS AND SUBFUNDS*</b>				
Designations	3.9	3.0	2.6	2.2
Subfund Balances	1.8	0.0	0.0	0.0
<b>EXPENDITURE RESERVES</b>				
Carryover and Reappropriation	10.2	10.3	10.5	10.7
Credit Rating Reserve*	3.7	4.3	4.9	5.5
Executive Contingency	0.1	0.1	0.1	0.1
South Park Bridge Post Annexation Operations	0.0	0.0	2.0	4.0
Jail Diversion and Reentry Hub Reserve*	1.4	0.0	0.0	0.0
Public Safety Alternative Investments Reserve*	0.5	0.0	0.0	0.0
Trial Court Improvement Account Reserve	1.0	1.5	2.1	2.7
Criminal Justice Expense Reserve*	7.4	4.8	4.8	4.8
COVID Response Reserve*	48.8	0.0	0.0	0.0
Risk Reserve*	85.4	45.3	65.9	86.5
<b>Reserves</b>	<b>164.0</b>	<b>69.2</b>	<b>92.8</b>	<b>116.4</b>
<b>Ending Undesignated Fund Balance*</b>	<b>61.9</b>	<b>61.2</b>	<b>(26.3)</b>	<b>(113.8)</b>
6% Undesignated Fund Balance Minimum	46.4	52.4	53.1	55.2
<b>Over/(Under) 6% Minimum</b>	<b>15.5</b>	<b>8.7</b>	<b>(79.5)</b>	<b>(169.0)</b>
<b>Over/(Under) 8.0%</b>	<b>0.0</b>	<b>(8.7)</b>	<b>(97.2)</b>	<b>(187.4)</b>
Rainy Day Reserve	22.4	22.6	22.7	22.8

# GENERAL FUND AND FINANCING ACTIVITIES

## 2023-2024 General Fund Financial Plan Footnotes

- 2021-2022 Estimated reflects PSB's best estimate of total biennial revenues and expenditures through 12/31/2022
- 2023-2024 Proposed Budget is consistent with the budget system of record (PBCS).
- Revenue estimates for 2022 - 2028 are based on forecasts adopted by the Forecast Council or interim forecasts published by the Office of Economic and Financial Analysis (OEFA), whichever have been most recently updated, and revenue estimates provided by General Fund appropriation units. The percentages below are the expected percent change over the prior budget cycle. These are biennial growth rates.

	<b>2023-2024</b>	<b>2025-2026</b>	<b>2027-2028</b>
Property Tax	As Proposed	4.4%	4.4%
Sales Tax (including sales tax dedicated to criminal justice)	As Proposed	6.7%	3.6%
All Other*	As Proposed	-8.1%	4.0%
<i>Blended Revenue Growth Rate</i>	As Proposed	-0.9%	4.1%

\*Other revenues are projected to fall in the 2023-2024 and 2025-2026 biennium, as federal COVID relief and state funding for the *Blake* decision response both end.

- Property Tax forecasts for 2022 - 2028 are based on August 2022 OEFA forecast adopted by the Forecast Council and assume the current property tax structure and a collection rate of 99%.
- Sales Tax forecasts for 2022 - 2028 are based on the August 2022 forecast provided by OEFA.
- Expenditure estimates for 2025-2026 and 2027-2028 are based on the following assumptions. The percentages indicate the expected percentage change over the previous budget cycle.

	<b>2023-2024</b>	<b>2025-2026</b>	<b>2027-2028</b>
CPI (Seattle July to June CPI-U)	As Proposed	5.3%	5.3%
Blended Labor	As Proposed	1.5%	6.3%
Operating GF Transfers	As Proposed	5.3%	5.3%
<i>Blended Operating Growth Rate*</i>	As Proposed	-2.3%	4.8%

\*Operating expenditures are projected to fall in the 2023-2024 and 2025-2026 biennium on the assumption that the County will discontinue all federally supported COVID response programs and the Blake response actions will be complete.

- CIP General Fund Transfer budget and outyear assumptions (in millions)

	<b>2023-2024</b>	<b>2025-2026</b>	<b>2027-2028</b>
Building Repair and Replacement	3.7	2.3	2.4
GF-backed IT Projects	2.3	2.4	2.6
Expenditure of Designated Fund Balance	-	-	-
<b>Total</b>	<b>6.0</b>	<b>4.7</b>	<b>5.0</b>

- The debt service schedule for 2023 - 2028 is based on the following table:  
(in millions)

<b>Debt Service Elements</b>	<b>2023-2024</b>	<b>2025-2026</b>	<b>2027-2028</b>
Existing Debt Issues	40.5	35.6	18.3
New Debt Issuance	21.2	30.1	31.2
Debt contingency for new issues and variable rate	4.3	1.0	1.0
<b>Total Debt Service</b>	<b>65.9</b>	<b>66.6</b>	<b>50.5</b>

Based on current projections, projected debt service expense will not exceed the County's policy that debt service should be less than 6% of General Fund expenditures.

## GENERAL FUND AND FINANCING ACTIVITIES

- The 2023-2024 Proposed Budget includes vacancy assumptions in the majority of General Fund operating budgets. This is budgeted directly in appropriation units. An additional biennial underexpenditure assumption of \$47 million is included, reflecting an assumed \$36.7 million in actual underexpenditures and a reappropriation rate of \$10.3 million per biennium.
- Designations and subfund balances include the following for each of the years (in millions):

	<b>2023-2024</b>	<b>2025-2026</b>	<b>2027-2028</b>
Loans	0.0	0.0	0.0
Assigned for Capital Projects	0.0	0.0	0.0
Crime Victim Compensation Program	0.2	0.2	0.2
Drug Enforcement Program	1.4	1.4	1.4
Anti-Profitteering Program	0.1	0.1	0.1
Dispute Resolution	0.0	0.0	0.0
Wheelchair Access	1.2	0.8	0.4
Inmate Welfare Fund Balance	0.0	0.0	0.0
<b>Total*</b>	<b>3.0</b>	<b>2.6</b>	<b>2.2</b>

\*Totals may not match financial plan exactly due to rounding

- The Credit Rating Reserve dedicates fees collected from other county funds to increase fund balance and maintain the county's bond rating. Other funds that have issued debt and benefit from the county's bond rating through lower interest contribute to this reserve based on the amount of outstanding principal on LTGO debt. 35% of the Credit Enhancement Fee is placed in this reserve. The goal for this reserve is to reach 1% of total outstanding GO debt backed by the full faith and credit of the General Fund.
- The 2021-2022 biennium included four new reserves for future investments: Community Navigators Reserve, Jail Diversion and Reentry Hub Reserve, Adult Diversion Program Reserve, and Public Safety Alternatives Investment Reserve. These four reserves were designed to set aside funding to design and implement key diversion and criminal legal system reform initiatives. The Community Navigators and Adult Diversion Program Reserve were programmed and spent in the 2021-2022 biennium. The two remaining reserves are programmed in the 2023-2024 Proposed Budget.
- Criminal Justice Expense Reserve was created using a one-time distribution of funds from the state legislature for one-time costs related to law enforcement and criminal justice related legislation enacted between January 1, 2020 and June 30, 2021. This reserve will be drawn down as appropriate costs are identified.
- The COVID Reserve was funded with CRF in 2020 and 2021 to cover the cost of eligible staff that were redeployed to addresses the COVID public health emergency. The initial reserve was \$52M, but has been drawn down to fund eligible expenditures.
- The Risk Reserve sets aside fund balance to mitigate known and unknown risks.
- County policy requires undesignated fund balance of 6%-8% of certain revenues. Per county policy, the county will strive to maintain reserves in times of economic prosperity to offset times of declining revenue.

### General Fund Transfers, Internal Support, and External Support

As a flexible revenue source, the General Fund provides funding to important services and programs in other funds. This includes resources for public health, local services, human services, natural resource programs, animal services, and capital investments in technology and infrastructure projects. The General Fund transfers revenue to the other funds through a series of appropriations called General Fund Transfers. The following table summarizes the proposed General Fund transfers, followed by more detailed information.

Appropriation Unit	2023-2024 Proposed Budget
General Fund transfer for Debt Service	\$ 65,938,000
General Fund transfer to Department of Local Services (DLS)	\$ 11,088,000
General Fund transfer to Department of Community and Human Services (DCHS)	\$ 31,655,000
General Fund transfer to Department of Executive Services (DES)	\$ 8,679,000
General Fund transfer to Department of Public Health (DPH)	\$ 62,436,000
General Fund transfer to Department of Natural Resources and Parks (DNRP)	\$ 6,546,000
General Fund capital transfer to Department of Executive Services (DES)	\$ 3,706,000
General Fund transfer to General Fund Technology Capital (Fund 3280)	\$ 2,250,000

#### General Fund transfer for Debt Service: \$65,938,000

The transfer to Debt Service represents the amount that the General Fund pays in principal and interest for the biennium for current and proposed capital projects. The debt service limit is set by County policy for the General Fund at 6 percent of revenues. The projected General Fund debt load is about 2.7 percent in 2023 and 3.7 percent in 2024.

- In 2023-2024, this contribution will pay the debt service on twenty current projects and eight new or expanding projects: capital investments that will be informed by Department of Local Services participatory budgeting work, multiple community facilities throughout the County, and multiple projects at the Maleng Regional Justice Center (MRJC).

#### General Fund transfer to Department of Local Services (DLS): \$11,088,000

The transfer to DLS supports activities in the Permitting Division and in the DLS Director’s Office.

- Most of this transfer funds the Permitting Division’s code enforcement program, which investigates and resolves complaints of code violations in unincorporated King County. Half of the funding supports Prosecuting Attorney’s Office (PAO) and Risk Management services arising from code enforcement actions.
- \$3.98 million will support investments in urban unincorporated King County and the development of a community-centered advisory board.
- \$0.4 million will support staff to clean up outdated King County Code

## GENERAL FUND AND FINANCING ACTIVITIES

---

### **General Fund transfer to Department of Community and Human Services (DCHS): \$31,655,000**

Transfers to DCHS support several programs in Housing, Community Services, Employment and Education Resources, and Developmental Disabilities and Early Childhood Supports.

Transfer to Housing and Community Development Fund (Fund 2460, \$3.2 million)

- \$1.7 million to support administration of the Regional Affordable Housing Program and a Renters' Commission FTE.
- \$1.5 million to support planning, policy, and operational functions that support enterprise-wide work related to housing. This expenditure is partially recovered through General Fund overhead charges.

Transfer to Employment and Education Resources Fund (Fund 2240, \$14.9 million)

- \$2.8 million for youth and family services contracts.
- \$1.7 million supports juvenile justice intervention programs, which funds six agencies' prevention and intervention services to youth who are at-risk or involved in the juvenile justice system or gangs.
- \$0.9 million supports gang prevention and the Avanza program. This funding is to provide education, employment, and violence prevention services to youth at risk of gang involvement.
- \$6.9 million in funding for the Restorative Community Pathways program to divert juvenile cases out of the criminal legal system and provide services for harmed parties.
- \$2.0 million supports administration of the youth programs and other miscellaneous education and employment services.
- \$0.7 million to support two TLT positions and one-time non-labor expenditures to end the use of the Children and Family Justice Center for youth incarceration.

Transfer to Community Services Operating Fund (Fund 1421, \$11.8 million)

- \$2.8 million for domestic violence survivor services such as community advocacy, crisis intervention, legal advocacy, shelter, and safety planning.
- \$1.5 million for sexual assault victim services.
- \$1.0 million supports the King County Jobs initiative.
- \$1.0 million for civil legal services contracts.
- \$0.4 million for men's and women's homeless shelter operations.
- \$0.3 million for senior center services and operations.
- \$2.7 million for administration of the DCHS divisions related to managing community services.
- \$2.0 million for record expungement and legal financial obligation relief.

Transfer to Developmental Disabilities Fund (Fund 1070, \$1.6 million)

- \$1.6 million for grant application and capacity building for community based organizations.

### **General Fund transfer to Department of Executive Services (DES): \$8,679,000**

- \$1.0 million will be contributed to the facilities maintenance division to support emergency shelter services in 2023-2024. This funding will provide custodial service and security at White Center, Downtown Seattle Administration Building, and the 4<sup>th</sup> and Jefferson Building.
- \$5.4 million is transferred to support the animal services program. This represents approximately 33 percent of the funding for this regional service. In 2021, more than 4,500 animals entered the shelter program. Almost 3,600 animals were spayed or neutered (including feral cats).

## GENERAL FUND AND FINANCING ACTIVITIES

---

- \$0.9 million for maintenance and operations at the Harbor Island warehouse.
- \$1.4 million for King County Courthouse security

### **General Fund transfer to Public Health – Seattle & King County (PHSKC): \$62,436,000**

- \$1.2 million will be contributed to Chronic Disease/Injury Prevention (CDIP), which addresses some of the leading causes of injuries and their social determinants.
- \$48.1 million will be contributed to Community Health Services (CHS), which provides direct services to King County’s most vulnerable residents through Parent-Child Health, Family Planning, Oral Health and Primary Care, Maternity Support Services (MSS), Infant Case Management (ICM), Women Infants and Children (WIC) nutrition services, Family Planning, Primary Care, and Dental Care within the Public Health Centers. The funding also supports CHS Regional Community Health Services, which include a variety of community partnership programs.
- \$5.4 million will be contributed to cross-cutting services, including foundational capabilities such as the Assessment, Policy and Evaluation (APDE) unit, Communications, Preparedness, Health Policy and Planning, Government Relations, and the King County Board of Health.
- \$3.4 million will be contributed to support gun violence prevention and other efforts to reduce youth involvement in the criminal legal system.
- \$3.9 million will be contributed to Prevention to serve the community by monitoring, investigating, controlling and prevention of over 60 notifiable communicable diseases. This also includes the Medical Examiner’s Office and Vital Statistics.
- \$0.5 million will be contributed for Zoonotics Fee Services and Environmental Health - Healthy Community Planning.
  - Environmental Health Fee Services include outreach to agency and community partners to better understand and support integration of health and equity into local, regional, and state planning efforts to ensure that guidelines, planning documents and funding criteria include public health and equity elements.
  - Zoonotics Fee Services include prevention of and response to zoonotic disease and environmental conditions that affect both animals and people, with backup support from the Public Health Vet in Communicable Disease.

### **General Fund transfer to Department of Natural Resources and Parks (DNRP): \$6,546,000**

- \$184,000 supports the cost of one food policy manager. Responsibilities of the position are related to the Local Food Initiative (LFI), which was launched in 2014 and is intended to serve as a 10-year roadmap for growing our local food economy and increasing access to healthy, affordable food in low-income communities.
- \$362,000 supports the Historic Preservation Officer.
- \$130,000 pays for an Immigrant-Refugee Farm Program Coordinator to support the Farmland Leasing Program.
- \$578,000 pays for consulting resources to provide science and mapping support to the 2024 Comprehensive Plan Update
- \$3.4 million funds the Local Infrastructure Project Area (LIPA) transfers to the City of Seattle for the Transfer of Development Rights (TDR) program. Since establishing the agreement with Seattle in late 2013, the King County TDR Bank has sold 1,270 TDRs to Seattle developers resulting in revenue for conservation exceeding \$30 million. As of September 2022, 146 TDRs are under contract, with pending contracts for an additional 188. Future sales of TDRs to Seattle developers will likely result in more than \$9.5 million in additional revenue for conservation.

TDRs sold during the life of the agreement will likely equate to a range of 80,000 to 100,000 acres of protection.

- \$1.9 million pays for agriculture and forestry programming in the Water and Land Resources Division. General Fund dollars will contribute to the preservation of high-priority farmland as part of the Land Conservation Initiative (LCI), furthering the Strategic Climate Action Plan through support of forest programs that ensure King County forests are resilient against wildfires, and continue the Public Benefits Rating System/Current Use Taxation (PBRS/CUT) program. Benefits of this investment include:
  - 400 net new acres of farmland in production.
  - Acquisition of conservation easements on 475 acres of high-priority farmland.
  - At least 500 new acres of farm and forestland enrolled in PBRS/CUT; at least 300 acres are new, LCI priority properties.
  - At least 60 private forestland stewardship plans approved annually, with special focus on climate resilience and enhancing carbon sequestration potential; plans cover a minimum of 500 acres.
  - Monitoring of at least 20 percent of the properties enrolled in PBRS and 33 percent of properties enrolled in Farmland Preservation programs; enhancement of the County farmland leasing program with a focus on Equity and Social Justice benefits.



## GENERAL FUND AND FINANCING ACTIVITIES

---

### **General Fund capital transfer to Department of Executive Services (DES): \$3,706,000**

The General Fund capital transfer to DES pays for General Fund backed Facilities Management Division (FMD) projects for Building Repair and Replacement and the Major Maintenance Reserve Fund.

The 2023-2024 transfer includes:

- \$0.1 million for Administration Building demolition planning.
- \$1.0 million for installation of jump protection panels at the King County Correctional Facility.
- \$0.2 million for design and preparation for remodeling the King County Courthouse Chief Criminal Courtroom.
- \$0.7 million for improvements to the Department of Judicial Administration's customer service area.
- \$0.3 million for conceptual design and siting work for a potential replacement of the animal shelter.
- \$1.4 million to fund tenant improvement for the mill area of the of the Harbor Island warehouse.

### **General Fund transfer to General Fund Technology Capital: \$2,250,000**

The General Fund transfer to the General Fund Technology Capital Fund (Fund 3280) in 2023-2024 will pay for two IT projects supported by General Fund revenues.

### **Internal Support: \$39,947,000**

The Internal Support budget includes charges that are paid centrally on behalf of General Fund agencies. In 2023-2024, major charges include:

- Employee Transportation Program costs.
- The Department of Local Services (DLS) Director's Office overhead rate.
- Central rate charges for functions with benefit to all General Fund agencies.
- Long-term lease charges for Harbor Island warehouse and the SoDo housing and behavioral health facility.

### **External Support: \$13,151,000**

The External Support budget is a new appropriation unit for the 2023-2024 biennium. The purpose of this appropriation unit is to provide one-time fiscal support to external partners for programs or projects that do not clearly align with the mission of departments. This appropriation unit will be managed by the Office of Performance, Strategy and Budget. The 2023-2024 Proposed Budget includes the following items:

- \$10 million in community facility capital investments.
- \$1.9 million to support a loan loss reserve program that will support loans for making green improvements to the built environment. This is supported with federal funding.
- \$1.0 million to publicize King County's programs and services to improve awareness of and access to services.
- \$0.3 million for dues and memberships for outside organizations.

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DEBT SERVICE (EN\_A69100)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>66,545,331</b>	<b>8,379,831</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	2,809,141	(218,113)	0.0	0.0
Decision Package Adjustments	(3,416,590)	(8,161,718)	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>65,937,882</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>65,938,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Technical Adjustments</b>				
(TA_001) Debt Service Contingency Adjust appropriation to include likely upcoming bonding activity.	5,414,000	0	0.0	0.0
(TA_050) Revenue Adjustments Remove the streamlined rate contribution to the General Fund to pay facilities-related debt service. Facilities-related debt service will now be paid directly by the Facilities Management Division.	0	(8,161,718)	0.0	0.0
<b>Central Rate Adjustments</b>	(8,830,590)	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	(3,416,590)	(8,161,718)	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DLS (EN\_A69200)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>9,132,540</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(2,520,382)	0	0.0	0.0
Decision Package Adjustments	4,475,686	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>11,087,844</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>11,088,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Direct Service Changes</b>				
(DS_007) Code Writers Provide General Fund funding for staff that will update King County Code. These positions will focus on outdated code related to Clean Water Healthy Habitat, Strategic Climate Action Plan, and other codes that are inconsistent with existing regulations or other County goals.	380,000	0	0.0	0.0
(DS_008) Participatory Budgeting - Skyway and North Highline Increase the community-directed investment operating funds and add an administrator to support the Participatory Budgeting program. This proposal also includes additional funding for payments for two additional committee members for both Skyway and North Highline. This proposal is funded by state marijuana excise tax revenue.	1,900,000	0	0.0	0.0
<b>Administrative Service Changes</b>				
(AC_005) DLS General Public Services Central Rate Increases Provide General Fund funding to the Department of Local Services (DLS) to support increases in DLS's central rate charges.	1,707,844	0	0.0	0.0
<b>Technical Adjustments</b>				

**2023-2024 Executive Proposed Operating Budget  
 GF TRANSFER TO DLS (EN\_A69200)**

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
(TA_001) Participatory Budgeting Cost Alignment Adjust appropriation to accurately reflect ongoing costs of existing participatory budgeting work. These additional costs were approved in the 2nd Omnibus Supplemental of 2021-2022 and should be included in the ongoing budget.	150,000	0	0.0	0.0
(TA_100) Economic Adjustment Adjust the General Fund Transfer amount to reflect inflationary increases between the 2021-2022 and 2023-2024 bienniums.	337,842	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>4,475,686</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DCHS (EN\_A69400)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>72,660,618</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(41,547,018)	0	0.0	0.0
Decision Package Adjustments	541,321	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>31,654,921</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>31,655,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Administrative Service Changes</b>				
(AC_001) Cost Allocation Adjustment Provide one-time General Fund support to DCHS to fund planning, policy, and operational functions that support enterprise-wide work related to housing. This decision package aligns with TA_004 in A35000 (Housing and Community Development).	1,474,229	0	0.0	0.0
<b>Technical Adjustments</b>				
(TA_003) Existing Housing Program Cost Adjustment Adjust General Fund Support to reflect actual costs for two existing positions associated with the Regional Affordable Housing Program and the Renter's Commission.	310,134	0	0.0	0.0
(TA_005) General Fund Transfer to Behavioral Health Eliminate the transfer from the General Fund to DCHS's Behavioral Health Fund. Currently funded programs and services will move to other flexible behavioral health resources.	(5,813,000)	0	0.0	0.0
(TA_008) Community and County Supported Alternative to Youth Incarceration Provide General Fund support to add two TLT positions and one-time non-labor expenditures to end the use of the CFJC for youth incarceration.	662,058	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DCHS (EN\_A69400)**

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
(TA_100) Economic Adjustment Adjust the General Fund Transfer amount to reflect inflationary increases between the 2021-2022 and 2023-2024 biennium.	1,588,400	0	0.0	0.0
(TA_101) Record Expungement and Legal Financial Obligation Relief Transfer funding from marijuana excise tax revenues to DCHS for records expungement, legal financial obligation relief, and other activities to increase life opportunities. This funding will primarily be contracted to community based organizations to conduct this work.	2,000,000	0	0.0	0.0
(TA_102) Adjustment to Base Transfer Adjust the transfer to DCHS to match agreed upon programming that was incorporated into the base 2023-2024 budget.	525,500	0	0.0	0.0
(TA_103) LINC Program Funding Transfer Remove the transfer to DCHS that funds a position located in the Prosecuting Attorney's Office (PAO). These funds will instead be directly appropriated to the PAO rather than transferred to DCHS and then back to the General Fund. This has no impact on operations or service.	(206,000)	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>541,321</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DES (EN\_A69500)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>9,463,615</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(1,945,399)	0	0.0	0.0
Decision Package Adjustments	1,160,000	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>8,678,216</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>8,679,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Administrative Service Changes</b>				
(AC_001) Harbor Island Maintenance and Operations Transfer General Fund funding to FMD to support maintenance and operations at Harbor Island.	900,000	0	0.0	0.0
<b>Technical Adjustments</b>				
(TA_100) Economic Adjustment Adjust the General Fund Transfer amount to reflect inflationary increases between the 2021-2022 and 2023-2024 bienniums.	260,000	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>1,160,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DPH (EN\_A69600)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>66,077,206</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(7,448,030)	0	0.0	0.0
Decision Package Adjustments	3,806,824	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>62,436,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>62,436,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Direct Service Changes</b>				
(DS_014) Youth Marijuana Prevention Add marijuana harm reduction programs and youth prevention programs through community-directed investments in communities affected by past marijuana policies that disproportionately harmed Black, Indigenous, and People of Color (BIPOC). Funded by the marijuana excise tax.	220,000	0	0.0	0.0
<b>Technical Adjustments</b>				
(TA_002) Harborview Medical Center Contract Medical Staffing Salary Increase  Increase expenditure authority for the Public Health Sexual Health Clinic's medical staffing contract with Harborview Medical Center (HMC). In 2022, HMC implemented salary increases from 6-12% for most medical staff which in turn will increase the contract costs for the operation of the Sexual Health Clinic.	600,000	0	0.0	0.0
(TA_100) Economic Adjustment Adjust the General Fund Transfer amount to reflect inflationary increases between the 2021-2022 and 2023-2024 bienniums.	2,986,824	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>3,806,824</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>



**2023-2024 Executive Proposed Operating Budget  
GF TRANSFER TO DNRP (EN\_A69700)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>5,064,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(80,000)	0	0.0	0.0
Decision Package Adjustments	1,562,000	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>6,546,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>6,546,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Direct Service Changes</b>				
(DS_008) Immigrant-Refugee Farm Program Coordinator Convert a TLT Immigrant-Refugee Farm Program Coordinator to an FTE to support the Farmland Leasing Program. The program, which primarily serves BIPOC farmers, has expanded significantly in the past few years and the need for this position will be ongoing. This position directly advances strategies outlined in the ESJ Strategic Plan, Local Food Initiative and Strategic Climate Action Plan.	130,000	0	0.0	0.0
(DS_018) Best Available Science and Mapping - 2024 Comprehensive Plan Update Support consulting resources to provide science and GIS/mapping expertise to support the 2024 Comprehensive Plan Update, and support Best Available Science (BAS) review and development of policy and code updates as required by the Growth Management Act.	578,000	0	0.0	0.0
<b>Administrative Service Changes</b>				
(AC_001) Historic Preservation Officer Provide General Fund support for the Historic Preservation Officer.	362,000	0	0.0	0.0

**Technical Adjustments**

**2023-2024 Executive Proposed Operating Budget  
 GF TRANSFER TO DNRP (EN\_A69700)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_100) Economic Adjustment Adjust the General Fund Transfer amount to reflect inflationary increases between the 2021-2022 and 2023-2024 bienniums.	492,000	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	1,562,000	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
 GF TRANSFER TO GENERAL FUND TECHNOLOGY CAPITAL F3280  
 (EN\_A70100)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>1,171,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(1,171,000)	0	0.0	0.0
Decision Package Adjustments	2,250,000	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>2,250,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>2,250,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Technical Adjustments</b>				
(TA_001) General Fund Supported IT Projects Provide General Fund Funding for two IT projects in the 2023-2024 budget.	2,250,000	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>2,250,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**2023-2024 Executive Proposed Operating Budget  
GF CIP TRANSFER TO DES (EN\_A69900)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>8,186,276</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(8,186,276)	0	0.0	0.0
Decision Package Adjustments	3,705,333	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>3,705,333</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>3,706,000</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Technical Adjustments</b>				
(TA_001) Administration Building Demolition Planning Fund conceptual planning for the demolition of the Administration Building (project 1143870).	100,000	0	0.0	0.0
(TA_002) KCCF Jump Barrier Installations Fund installation of jump protection panels on priority floors of the King County Correctional Facility (project 1143877).	1,000,000	0	0.0	0.0
(TA_003) Design and Preparation of Criminal Court Modification Fund design and preparation of construction documents for remodeling the King County Courthouse Chief Criminal Courtroom (project 1143896).	200,000	0	0.0	0.0
(TA_004) KCCH DJA Customer Service Counter Fund improvements to the Department of Judicial Administration's customer service area that will improve accessibility and ergonomic needs (project 1143894).	700,000	0	0.0	0.0
(TA_005) Animal Shelter Conceptual Design Fund conceptual design and siting work for a potential replacement of the RASKC Animal Shelter.	275,000	0	0.0	0.0
(TA_006) Harbor Island Mill Construction Fund tenant improvements to create a self-contained mill area with required equipment installation to be used to create sets for film production at the Harbor Island warehouse.	1,430,333	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
GF CIP TRANSFER TO DES (EN\_A69900)**

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Total Decision Package Adjustments</b>	3,705,333	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
INTERNAL SUPPORT (EN\_A65600)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>42,184,048</b>	<b>5,600,000</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(5,141,208)	(5,600,000)	0.0	0.0
Decision Package Adjustments	2,903,730	1,600,000	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>39,946,570</b>	<b>1,600,000</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>39,947,000</b>	<b>1,600,000</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Administrative Service Changes</b>				
(AC_100) DNRP CPMWG Project Management Training Support DNRP's new overhead model that supports two positions and consultants in the DNRP Director's Office to establish standards for and train project managers on capital project delivery.	6,742	0	0.0	0.0
<b>Technical Adjustments</b>				
(TA_001) Inquest Cost Transfer Transfer appropriation for support of staff working on criminal justice inquests to the Department of Executive Services. This cost was budgeted in Internal Support in previous bienniums.	(400,000)	0	0.0	0.0
(TA_002) Blake Reimbursements Provide revenue-backed appropriation authority for reimbursements related to the Blake settlement. This spending is backed by dedicated state funding.	150,000	150,000	0.0	0.0
(TA_100) Economic Adjustments Adjust estimated costs for Internal Support functions to reflect inflationary increases.	178,800	0	0.0	0.0
(TA_101) Employee Transportation Program Costs Adjust estimated cost of the Employee Transportation Program to reflect current ridership estimates.	(6,630,880)	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
INTERNAL SUPPORT (EN\_A65600)**

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
(TA_102) Pacific Science Center Loan Agreement Appropriate amount needed to remit sales tax revenue to the Pacific Science Center based on the existing loan agreement.	1,450,000	1,450,000	0.0	0.0
<b>Central Rate Adjustments</b>	8,149,068	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	2,903,730	1,600,000	0.0	0.0

### Debt Service Funds

The total 2023-2024 Proposed Budget for the **Limited Tax General Obligation (LTGO) Fund** is \$426 million. The adjustments to this budget are technical and include updating principal and interest payment schedules.

This fund also budgets debt service payments for proposed new issuances as outlined below. Since County bond ratings remain high, the 2023-2024 budget provides an opportunity to lock in competitive interest rates for these new investments. The budget proposes issuing debt for various new projects as detailed in the table below. For information on individual projects, please refer to the specific CAP form or Decision Package.

Project	Proceeds (in millions)	Term
Various - Climate Equity Projects	\$18.5	10
DNRP - Land Conservation Initiative	\$50.0	30
DPD - Case Management System	\$2.0	7
DCHS - White Center Hub	\$1.0	10
Fleet - Electric Vehicle Charging Stations	\$17.0	10
Airport - Forge Site Acquisition	\$60.0	30
FMD - Harborview	\$25.0	10
DCHS - Health Through Housing	\$85.0	20
SWD - Landfill and Transfer Station Projects	\$233.5	20
FMD - Maleng Regional Justice Center	\$47.0	20
DLS - Participatory Budgeting	\$10.0	10
DLS - Skyway Community Center	\$2.4	10
DCHS - Transit Oriented Development Housing	\$45.0	20
E911 Call Center Equipment	\$0.9	5
Exec - Community Facilities Bond	\$10.0	10
PAO - Civil Case Management System	\$3.5	7

The County’s limited tax general obligation debt capacity is \$10.8 billion, which is based on 1.5 percent of countywide assessed value. As of the end of 2021, the County has only used \$3.0 billion of capacity.

The total 2023-2024 Proposed Budget for the **Unlimited Tax General Obligation (UTGO) Fund** is \$23.6 million. All adjustments to this budget were technical changes and reflect the current debt service schedules, including bonds that will be paid off in in 2023, and new bonds that were issued in 2021 and plan to be issued in 2023-2024 based on the voter approved levy for health and safety improvements at King County's Harborview Medical Center campus. Limited Tax General Obligation Bond financing is approved by the County Council while UTGO financing is approved by voters.



**2023-2024 Executive Proposed Operating Budget  
LIMITED GO BOND REDEMPTION (EN\_A46500)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>288,645,775</b>	<b>286,045,775</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	42,465,239	42,465,239	0.0	0.0
Decision Package Adjustments	95,100,733	95,100,733	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>426,211,747</b>	<b>423,611,747</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>426,212,000</b>	<b>423,612,000</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Technical Adjustments</b>				
(TA_001) New projects for debt financing				
Adjust the LTGO appropriation to fund the estimated debt service for new debt financed projects.	50,210,000	50,210,000	0.0	0.0
<b>Central Rate Adjustments</b>	44,890,733	44,890,733	0.0	0.0
<b>Total Decision Package Adjustments</b>	<b>95,100,733</b>	<b>95,100,733</b>	<b>0.0</b>	<b>0.0</b>

**2023-2024 Executive Proposed Operating Budget  
UNLIMITED GO BOND REDEMP (EN\_A46600)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>29,824,785</b>	<b>27,937,800</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	(1,070,885)	316,800	0.0	0.0
Decision Package Adjustments	(5,194,587)	(5,197,500)	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>23,559,313</b>	<b>23,057,100</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>23,560,000</b>	<b>23,058,000</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Technical Adjustments</b>				
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	(5,197,500)	0.0	0.0
<b>Central Rate Adjustments</b>	(5,194,587)	0	0.0	0.0
<b>Total Decision Package Adjustments</b>	(5,194,587)	(5,197,500)	0.0	0.0

**2023-2024 Executive Proposed Operating Budget  
 HUD SEC 108 LOAN REPAY (EN\_A48700)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>1,110,215</b>	<b>589,466</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	7,935	0	0.0	0.0
Decision Package Adjustments	0	0	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>1,118,150</b>	<b>589,466</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>1,119,000</b>	<b>590,000</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

**2023 - 2024 Proposed Financial Plan**  
**Limited Tax General Obligation (LTGO) Debt Service Fund /F8400**  
**(including subfunds 8401, 8405, & 8407)**

<b>Category</b>	<b>2021-2022 Estimated</b>	<b>2023-2024 Proposed</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Beginning Fund Balance</b>	<b>7,213,153</b>	<b>5,803,153</b>	<b>5,274,469</b>	<b>5,274,469</b>
<b>Revenues</b>				
Intergovernmental Payments (HMC, CDA)	28,372,885	28,372,885	28,372,885	28,372,885
Charges/Contributions from County Funds	280,597,768	395,828,328	345,039,952	315,123,893
Other Income				
<b>Total Revenues</b>	<b>308,970,653</b>	<b>424,201,213</b>	<b>373,412,837</b>	<b>343,496,778</b>
<b>Expenditures</b>				
Principal	197,095,000	235,304,658	250,450,000	240,645,000
Interest	113,285,653	189,425,239	122,962,837	102,851,778
Transfers/Contingencies	0	2,600,000	2,600,000	2,600,000
<b>Total Expenditures</b>	<b>310,380,653</b>	<b>427,329,897</b>	<b>376,012,837</b>	<b>346,096,778</b>
<b>Estimated Underexpenditures</b>	<b>-</b>	<b>(2,600,000)</b>	<b>(2,600,000)</b>	<b>(2,600,000)</b>
<b>Other Fund Transactions</b>				
<b>Total Other Fund Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>5,803,153</b>	<b>5,274,469</b>	<b>5,274,469</b>	<b>5,274,469</b>
<b>Reserves</b>				
General Fund balance	1,273,841	1,273,841	1,273,841	1,273,841
Parks FRED fund balance	422,383	422,383	422,383	422,383
<b>Total Reserves</b>	<b>1,696,224</b>	<b>1,696,224</b>	<b>1,696,224</b>	<b>1,696,224</b>
Reserve Shortfall	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>4,106,929</b>	<b>3,578,245</b>	<b>3,578,245</b>	<b>3,578,245</b>

**Financial Plan Notes**

All financial plans have the following assumptions, unless otherwise noted in below rows.  
2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

Outyear revenue and expenditure are consistent with current and proposed debt service schedules.

Revenues Notes: Revenues based on latest estimates from OEFA, excluding revenues from the proposed Harborview Levy.

Expenditure Notes: Expenditures are on current estimates from the principal and interest payment schedules for existing debt and project schedules of proposed debt financed projects.

Last Updated 09/06/2022 by Chris McGowan.

**2023 - 2024 Proposed Financial Plan**  
**Unlimited Tax General Obligation (UTGO) Debt Service Fund /000008500**

<b>Category</b>	<b>2021-2022 Estimated</b>	<b>2023-2024 Proposed</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Beginning Fund Balance</b>	<b>2,402,226</b>	<b>14,747,248</b>	<b>14,745,035</b>	<b>12,165,762</b>
<b>Revenues</b>				
Property Taxes	29,620,000	23,057,100	22,850,000	64,700,000
Other Income	50,827			
<b>Total Revenues</b>	<b>29,670,827</b>	<b>23,057,100</b>	<b>22,850,000</b>	<b>64,700,000</b>
<b>Expenditures</b>				
Principal	13,255,000	16,969,088	10,395,571	29,758,428
Interest	4,070,805	6,090,225	15,033,702	37,101,799
Contingency	0	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>17,325,805</b>	<b>23,559,313</b>	<b>25,929,273</b>	<b>67,360,227</b>
<b>Estimated Underexpenditures</b>	<b>-</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>
<b>Other Fund Transactions</b>				
<b>Total Other Fund Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>14,747,248</b>	<b>14,745,035</b>	<b>12,165,762</b>	<b>10,005,535</b>
<b>Reserves</b>				
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserve Shortfall	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>14,747,248</b>	<b>14,745,035</b>	<b>12,165,762</b>	<b>10,005,535</b>

**Financial Plan Notes**

All financial plans have the following assumptions, unless otherwise noted in below rows.

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

Outyear revenue and expenditure inflation assumptions are consistent with current and proposed debt service schedules.

Revenues Notes: Revenues based on latest estimates from OEFA, excluding revenues from the proposed Harborview Levy.

Expenditure Notes: Expenditures are on current estimates from the principal and interest payment schedules for existing debt and updated project schedules from approved Harborview Hospital levy projects.

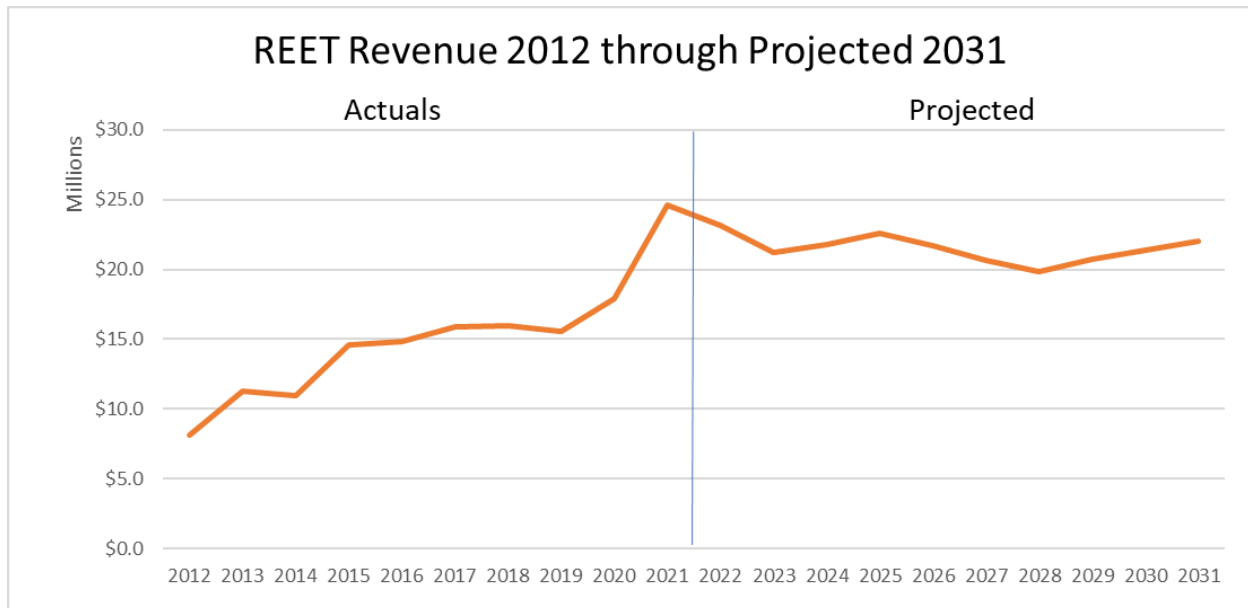
Last Updated 09/06/2022 by Chris McGowan.

## Real Estate Excise Tax

State law allows cities and counties to impose up to a 0.5 percent excise tax on property sales, which is known as the Real Estate Excise Tax (REET).<sup>1</sup> The use of REET is restricted to acquisition, development, and major maintenance of certain types of capital assets, such as parks, roads, and other public facilities.

King County collects REET only in the unincorporated area, so the strong sales of properties in some of the major cities provide no direct benefit to the County. The City of Seattle’s REET revenue is almost five times as much as King County’s. Even the City of Bellevue, with roughly half the population of the County’s unincorporated area, receives more REET than King County.

The strong real estate market continued to benefit REET revenue through 2021, culminating in almost \$25 million in excise taxes collected in a single year. Despite current estimates projecting a softening in the revenues through 2031 driven by slowing demand and higher interest rates, the County expects to collect \$21.2 million in 2023 and \$21.8 million in 2024. As the chart below shows, REET revenues are anticipated to remain between \$20 million to \$23 million per year through 2031.



By County and state policy, REET is spent on projects benefiting the unincorporated area, primarily on parks capital projects. REET funding will be used to fund the following expenditures.

- \$30.3 million for Parks to fund various projects including repairing the Preston-Snoqualmie bridge, fish passage projects, land acquisition, sports facilities, and other projects.
- \$2.5 million for debt service for the central maintenance facility and bridge replacement projects.
- \$6.0 million for Road Services to fund projects in unincorporated King County including roadway preservation, bridge replacement design, and the removal of fish barriers.

<sup>1</sup> There are actually two separate REET authorities, each at a 0.25 percent tax rate. State law has somewhat different restrictions on the allowable use of each tax.

# CAP Summary by Fund

Budget: 2023-2024 Biennial, Scenario: Executive Proposed, Agency: All, Fund: 3681 REAL ESTATE EXCISE TAX, NUMBER 1, Cap Status: Approved, Is IT Proj? Both Yes and No

## 2023-2024 Biennial - Executive Proposed

3681 REAL ESTATE EXCISE TAX, NUMBER 1 - Other				
Project Number	Project Name Class Code	Tech Adj	FY23-24	Narratives
1033532	<b>REET 1 Transfer to Parks Fund 3160</b> STANDALONE	✓	(\$4,555,089)	<b>Scope:</b> REET 1 Transfer to Parks Fund 3160 - This project transfers Real Estate Excise Tax 1 proceeds to support the Parks Capital program in Fund 3160 -Parks Recreation and Open Space. <b>Description of Budget Request:</b> Disappropriation of transfer funding to create efficiencies.
1033533	<b>REET 1 Transfer to Parks Fund 3490</b> STANDALONE		\$0	<b>Scope:</b> REET 1 Transfer to Parks Fund 3490 - This project transfers Real Estate Excise Tax 1 proceeds to the Parks Fund 3490- Parks Facility Rehab. <b>Description of Budget Request:</b> Technical adjustment to disappropriate remaining ITD Balance to be reallocated to project 1134866.
1033534	<b>REET 1 Debt Service</b> STANDALONE	✓	\$801,000	<b>Scope:</b> REET 1 Debt Service - This project is for debt service funded by REET 1. <b>Description of Budget Request:</b> Allocates REET1 Revenue to planned debt service
1130281	<b>REET 1 Transfer to Roads Capital</b> STANDALONE	✓	\$13,869,000	<b>Scope:</b> REET 1 Transfer to Roads Capital - This project transfers REET 1 proceeds to the Road Capital Fund. <b>Description of Budget Request:</b> Allocates REET1 Revenue to DLS roads services division.
1134866	<b>REET 1 Transfer to Parks</b> STANDALONE		\$13,855,089	<b>Scope:</b> REET 1 Transfer to Parks - This project transfers Real Estate Excise Tax 1 proceeds to support the Parks Capital program. <b>Description of Budget Request:</b> Allocates REET1 Revenue to DNRP / parks division based on the August 2022 OEFA forecast and reappropriates funds and includes a technical reappropriation of funds from projects being disappropriated.
<b>3681 - REAL ESTATE EXCISE TAX, NUMBER 1</b>		<b>Total</b>	<b>\$23,970,000</b>	
<b>Grand Total</b>			<b>\$23,970,000</b>	

# CAP Summary by Fund

Budget: 2023-2024 Biennial, Scenario: Executive Proposed, Agency: All, Fund: 3682 REAL ESTATE EXCISE TAX, NUMBER 2, Cap Status: Approved, Is IT Proj? Both Yes and No

## 2023-2024 Biennial - Executive Proposed

3682 REAL ESTATE EXCISE TAX, NUMBER 2 - Other				
Project Number	Project Name Class Code	Tech Adj	FY23-24	Narratives
1033537	<b>REET 2 Transfer to Parks Fund 3160</b> STANDALONE	✓	(\$2,096,863)	<b>Scope:</b> REET 2 Transfer to Parks Fund 3160 - This project transfers Real Estate Excise Tax 2 proceeds to support the Parks Capital program in Fund 3160 -Parks Recreation and Open Space. <b>Description of Budget Request:</b> Technical adjustment to disappropriate outstanding budget balance to reallocate to project 1134869-PSB REET2 TRANSFER TO PARKS
1033538	<b>REET 2 Transfer to Parks Fund 3490</b> STANDALONE	✓	(\$108,857)	<b>Scope:</b> REET 2 Transfer to Parks Fund 3490 - This project transfers Real Estate Excise Tax 2 proceeds to the Parks Fund 3490- Parks Facility Rehab. <b>Description of Budget Request:</b> Technical adjustment to reallocate remaining budget balance to project 1134869-PSB REET2 TRANSFER TO PARKS.
1033539	<b>REET 2 Debt Service</b> STANDALONE	✓	\$3,044,000	<b>Scope:</b> REET Transfer to Debt Service to fund ongoing debt service for the Parks Central Maintenance facility <b>Description of Budget Request:</b> Technical adjustment to allocate REET revenue to pay for debt service of existing bonds.
1122224	<b>REET 2 Transfer to Parks Fund 3581</b> STANDALONE	✓	(\$2,354,480)	<b>Scope:</b> REET 2 Transfer to Parks Fund 3581 - This project funding projects in the Parks Capital Fund 3581. <b>Description of Budget Request:</b> Technical adjustment to reappropriate remaining budget balance to project 1134869-PSB REET2 TRASNFER TO PARKS
1134869	<b>REET 2 Transfer to Parks</b> STANDALONE	✓	\$25,533,200	<b>Scope:</b> REET 2 Transfer to Parks - this project transfers REET 2 funds to the various Parks funds for REET 2 funded projects. <b>Description of Budget Request:</b> Technical adjustment to allocate funding from REET2 to Parks, and reappropriates funds in other Parks transfer projects that were disappropriated.
<b>3682 - REAL ESTATE EXCISE TAX, NUMBER 2</b>		<b>Total</b>	<b>\$24,017,000</b>	
<b>Grand Total</b>			<b>\$24,017,000</b>	



**2023-2024 Capital Financial Plan  
Real Estate Excise Tax (REET) 1 /000003681**

<b>Capital Improvement Program (CIP) Budget</b>					
	<b>2021-2022 Estimated Ending Balance (Biennium ITD Balance)</b>	<b>2023-2024 Proposed</b>	<b>2023-2024 Total (Balance + Budget)</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Capital Budget Revenue Sources:</b>					
Revenue Backing from Fund Balance	25,688,719	2,451,000	28,139,719		
Real Estate Excise Tax		21,519,000	21,519,000	21,148,000	20,251,000
<b>Total Capital Revenue</b>	\$ 25,688,719	\$ 23,970,000	\$ 49,658,719	\$ 21,148,000	\$ 20,251,000
<b>Capital Appropriation:</b>					
Debt Service	463	801,000	801,463	700,000	700,000
Transfer to Parks Open Space - 3160	4,555,089	(4,555,089)	-	-	-
Transfer to Parks Capital - 3581	-	-	-	-	-
Transfer to Parks Facility Rehab - 3490	4	-	4	-	-
Transfer to Parks	11,401,319	13,855,089	25,256,408	10,724,000	10,025,500
Transfer to Roads	8,981,844	13,869,000	22,850,844	9,724,000	9,775,500
Transfer to Major Maintenance	750,000		750,000		
<b>Total Capital Appropriation</b>	\$ 25,688,719	\$ 23,970,000	\$ 49,658,719	\$ 21,148,000	\$ 20,501,000

<b>CIP Fund Financial Position</b>						
	<b>2021-2022 Biennial-to-Date Actuals</b>	<b>2021-2022 Estimated</b>	<b>2023-2024 Biennial-to-Date Actuals</b>	<b>2023-2024 Estimated</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Beginning Fund Balance</b>	\$ 18,166,477	\$ 18,166,477		\$ 29,590,914	\$ 2,451,662	\$ 3,451,662
<b>Capital Funding Sources</b>						
Revenue Backing from Fund Balance			-	-	-	-
Real Estate Excise Tax	20,503,625	23,906,139	-	21,519,000	22,148,000	20,251,000
Interest and Misc.	103,388	150,000	-	250,000	250,000	250,000
<b>Total Capital Revenue</b>	\$ 20,607,013	\$ 24,056,139	\$ -	\$ 21,769,000	\$ 22,398,000	\$ 20,501,000
<b>Capital Expenditures</b>						
Debt Service	329,184	675,184	-	801,000	700,000	700,000
Transfer to Parks Open Space - 3160	973,730	973,730	-	-	-	-
Transfer to Parks Capital - 3581	1,563,592	1,563,592	-	-	-	-
Transfer to Parks Facility Rehab - 3490	-	-	-	-	-	-
Transfer to Parks	4,046,083	6,046,083	-	25,256,408	10,849,000	9,900,500
Transfer to Roads	2,623,113	2,623,113	-	22,850,844	9,849,000	9,900,500
Transfer to Major Maintenance	-	750,000	-	-	-	-
<b>Total Capital Expenditures</b>	\$ 9,535,702	\$ 12,631,702	\$ -	\$ 48,908,252	\$ 21,398,000	\$ 20,501,000
<b>Other Fund Transactions</b>						
		-	-	-		
<b>Ending Fund Balance</b>	\$ 29,237,788	\$ 29,590,914	\$ -	\$ 2,451,662	\$ 3,451,662	\$ 3,451,662
<b>Fund Balance designated to current projects*</b>	\$ 27,737,788	\$ 28,090,914	\$ -	\$ 951,662	\$ 951,662	\$ 951,662
<b>Reserves</b>						
Cash Flow Reserve	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Debt Service Reserve	500,000	500,000		500,000	500,000	500,000
Participatory Budgeting Reserve					1,000,000	1,000,000
<b>Total Reserves</b>	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 2,500,000	\$ 2,500,000
Projected Shortfall	-	-	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0

**Financial Plan Notes**

**CIP Budget Notes:**

**All financial plans have the following assumptions, unless otherwise noted in below rows.**

*All financial plans have the following assumptions, unless otherwise noted in below rows.*

*2021-2022 Estimated Ending Balance column reflects the best estimate of the inception to date budget balances and actual balances after 2021 is closed.*

*2023-2024 Proposed Budget is consistent with PIC for 2023-2024 Executive Proposed Budget.*

*2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.*

*Outyear revenue and expenditure budget assumptions tie to the outyears of the Ordinance Attachment by Fund report in PIC, with exceptions explicitly noted.*

Revenues Notes:

Revenues based on OEFA Estimates from August 2022.

Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

Appropriation Notes: Biennial to date actuals through July 2022.

**CIP Fund Financial Position:**

All financial plans have the following assumptions, unless otherwise noted in below rows.

Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.

2021-2022 Actuals reflect 2021-2022 amounts in EBS.

2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.

Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes: Revenues based on OEFA Estimates from August 2022.

Expenditure Notes: Biennial to date actuals through July 2022.

Reserve Notes:

\* Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

Debt Service Reserve: one year of debt service to protect for long term economic uncertainty of revenues.

Cash Flow Reserve: due to the uncertainty of revenues, a cash flow reserve is established to fund existing projects in case of economic decline.

Participatory Budgeting Reserve: future reserve to fund participatory budgeting projects that may be REET1 eligible.

This plan was last updated by Chris McGowan on 9/7/22

**2023-2024 Capital Financial Plan  
Real Estate Excise Tax (REET) 2 /000003682**

<b>Capital Improvement Program (CIP) Budget</b>					
	<b>2021-2022 Estimated Ending Balance (Biennium ITD Balance)</b>	<b>2023-2024 Proposed</b>	<b>2023-2024 Total (Balance + Budget)</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Capital Budget Revenue Sources:</b>					
Revenue Backing from Fund Balance	34,576,352	2,499,000	37,075,352		
Real Estate Excise Tax		21,518,000	21,518,000	22,148,000	20,251,000
<b>Total Capital Revenue</b>	\$ 34,576,352	\$ 24,017,000	\$ 58,593,352	\$ 22,148,000	\$ 20,251,000
<b>Capital Appropriation:</b>					
Debt Service	1,627,140	3,044,000	4,671,140	3,044,000	3,044,000
Transfer to Parks Open Space - 3160	2,096,863	(2,096,863)	-	-	-
Transfer to Parks Capital - 3581	2,354,480	(2,354,480)	-	-	-
Transfer to Parks Facility Rehab - 3490	108,857	(108,857)	-	-	-
Transfer to Parks	28,389,012	25,533,200	53,922,212	19,104,000	17,207,000
<b>Total Capital Appropriation</b>	\$ 34,576,352	\$ 24,017,000	\$ 58,593,352	\$ 22,148,000	\$ 20,251,000

<b>CIP Fund Financial Position</b>						
	<b>2021-2022 Biennial-to-Date Actuals</b>	<b>2021-2022 Estimated</b>	<b>2023-2024 Biennial-to-Date Actuals</b>	<b>2023-2024 Estimated</b>	<b>2025-2026 Projected</b>	<b>2027-2028 Projected</b>
<b>Beginning Fund Balance</b>	\$ 22,841,039	\$ 22,841,039		\$ 35,454,023	\$ 28,645,823	\$ 28,895,823
<b>Capital Funding Sources</b>						
Real Estate Excise Tax	20,503,625	23,906,139	-	21,519,000	22,148,000	20,251,000
Interest and Misc.	106,771	300,000	-	250,000	250,000	250,000
<b>Total Capital Revenue</b>	\$ 20,610,396	\$ 24,206,139	\$ -	\$ 21,769,000	\$ 22,398,000	\$ 20,501,000
<b>Capital Expenditures</b>						
Debt Service	3,009,750	3,009,750	-	3,044,000	3,044,000	3,044,000
Transfer to Parks Open Space - 3160	973,730	973,730	-	-	-	-
Transfer to Parks Capital - 3581	1,563,592	1,563,592	-	-	-	-
Transfer to Parks Facility Rehab - 3490	-	-	-	-	-	-
Transfer to Parks	4,046,083	6,046,083	-	25,533,200	19,104,000	17,207,000
<b>Total Capital Expenditures</b>	\$ 9,593,155	\$ 11,593,155	\$ -	\$ 28,577,200	\$ 22,148,000	\$ 20,251,000
<b>Other Fund Transactions</b>						
			-	-		
<b>Ending Fund Balance</b>	\$ 33,858,280	\$ 35,454,023	\$ -	\$ 28,645,823	\$ 28,895,823	\$ 29,145,823
<b>Fund Balance designated to current projects*</b>	\$ 31,458,280	\$ 33,054,023	\$ -	\$ 26,245,823	\$ 26,495,823	\$ 26,745,823
<b>Reserves</b>						
Cash Flow Reserve	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Debt Service Reserve	1,400,000	1,400,000		1,400,000	1,400,000	1,400,000
Misc. Expenditure Reserve						
<b>Total Reserves</b>	\$ 2,400,000	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Projected Shortfall	-	-	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0

**Financial Plan Notes**

**CIP Budget Notes:**

**All financial plans have the following assumptions, unless otherwise noted in below rows.**

*All financial plans have the following assumptions, unless otherwise noted in below rows.*

*2021-2022 Estimated Ending Balance column reflects the best estimate of the inception to date budget balances and actual balances after 2021 is closed.*

*2023-2024 Proposed Budget is consistent with PIC for 2023-2024 Executive Proposed Budget.*

*2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.*

*Outyear revenue and expenditure budget assumptions tie to the outyears of the Ordinance Attachment by Fund report in PIC, with exceptions explicitly noted.*

Revenues Notes:

Revenues based on OEFA Estimates from August 2022.

Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

Appropriation Notes:

**CIP Fund Financial Position:**

All financial plans have the following assumptions, unless otherwise noted in below rows.

Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.

2021-2022 Actuals reflect 2021-2022 amounts in EBS.

2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.

Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes: Revenues based on OEFA Estimates from August 2022.

Expenditure Notes: Biennial to date actuals through July 2022.

Reserve Notes:

\* Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

Debt Service Reserve: one year of debt service to protect for long term economic uncertainty of revenues.

Cash Flow Reserve: due to the uncertainty of revenues, a cash flow reserve is established to fund existing projects in case of economic decline.

This plan was last updated by Chris McGowan on 9/7/22

### COVID-19 Program Reappropriations

The COVID-19 pandemic changed the world in many ways and multiple programs were created in response by King County. Public Health – Seattle & King County led the County’s response and created many innovative programs that led to high and equitable testing and vaccination rates. Other departments took the lead in providing appropriate shelter for people experiencing homelessness, creating facilities where individuals could isolate or quarantine, providing rental assistance, and providing economic relief for businesses, arts and cultural organizations, and individuals adversely affected by the pandemic. The County made particular efforts to ensure that all of these efforts were centered on BIPOC communities that traditionally have been left out of such prevention and relief programs.

Almost all of the funding the County used for these programs came from the federal or State governments. Some of these funds were restricted to particular purposes, such as funding for Metro Transit, but others were fairly flexible, like the Coronavirus Local Fiscal Recovery (CLFR) funds. Since the final federal rules did not come out until the end of 2021, much of the funding wasn’t distributed until 2022. Some COVID-response programs are proposed for reappropriation in 2023-2024 to continue responses, particularly in the areas of public health, homelessness, economic recovery, and reducing the backlog in the criminal legal system that built up during the pandemic.

Table 1 summarizes reappropriations of the CLFR supported programs that are included in the 2023-2024 Proposed Budget.

Table 1 - Pandemic Response Funds in 2023-2024 Proposed Budget

Agency	Proposed 2023-2024 Reappropriation
DCHS	\$72,500,000
DPH	\$43,600,000
PSB	\$40,200,000
Jobs and Housing	\$18,800,000
PAO	\$6,800,000
DPD	\$6,300,000
OESJ	\$5,600,000
KCSC	\$5,500,000
Parks	\$5,100,000
DLS	\$4,300,000
FBOD	\$2,700,000
DJA	\$2,400,000
CDA	\$2,200,000
KCDC	\$1,400,000
Risk Management	\$400,000
KCSO	\$300,000
Exec	\$100,000
<b>Total</b>	<b>\$218,200,000</b>

## GENERAL FUND AND FINANCING ACTIVITIES

While most COVID relief funding was spent on new and expanded programming, some of the federal funding could be used for costs traditionally funded by the County’s own revenues if that revenue was impacted by the pandemic. The 2021 American Rescue Plan Act (ARPA) included a method for calculating “lost revenue” for each eligible government. This calculation determined that King County lost \$81 million of revenue due to the pandemic.

The County was allowed to replace that lost revenue with federal funding by allocating a portion of its total \$437 million CLFR allocation.

The County used this flexibility to replace lost revenue in two ways. First, over \$14 million was used to cover General Fund costs in 2022, allowing the General Fund to start the 2023-2024 biennium with a higher fund balance. Second, just over \$66 million was used or will be used to fund pandemic response programs that would be difficult to qualify for direct federal support because of contracting restrictions or eligibility challenges. This second category essentially transfers federal money to replace General Fund lost revenues and then uses that General Fund for the new programs.

Table 2 shows how this was allocated.

Table 2 – Use of ARPA Funds to Replace Lost Revenue

<b>Revenue Replacement Program Allocation</b>	<b>Agency</b>	<b>Allocation</b>
Business and Economic Resiliency Fund	PSB	\$25,700,000
Shelter Capital Costs	DCHS	\$18,000,000
General Fund fund balance	GF	\$14,500,000
Youth and Amateur Sports	Parks	\$3,700,000
Unmet Needs Grant	DCHS	\$3,200,000
Digital Equity	PSB	\$2,000,000
Additional Admin Costs (Defrays Central Rates)	FBOD	\$2,000,000
Additional Admin Costs (Defrays Central Rates)	PAO	\$2,000,000
Harbor Island Tenant Improvements	FMD	\$1,500,000
Harbor Island Rent	FMD	\$1,500,000
Greater Seattle Partners (GSP)	PSB	\$1,100,000
Equity Recovery and Reconciliation Alliance Support	PSB	\$1,000,000
Local Food System Facilities	PSB	\$1,000,000
Additional Flexibility for already Approved Programs	TBD	\$700,000
Downtown Concierge Services	PSB	\$500,000
Andy Hill Cancer Research Endowment Study	PSB	\$500,000
Driver Solidarity and Services Center Support	PSB	\$400,000
Diaper Delivery	DCHS	\$400,000
Aerospace Industry COVID-19 Recovery Analysis	PSB	\$300,000
Blood Donation	PSB	\$300,000
City Hall Park	DCHS	\$200,000
Organ Transplant	PSB	\$200,000
Virtual Hiring Hall	PSB	\$100,000

**2023-2024 Executive Proposed Operating Budget  
EXTERNAL SUPPORT (EN\_A65700)**

<b>Operating Budget Summary</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>2021-2022 Revised Budget</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	13,150,500	11,900,000	0.0	0.0
<b>2023-2024 Executive Proposed Budget</b>	<b>13,150,500</b>	<b>11,900,000</b>	<b>0.0</b>	<b>0.0</b>
<b>2023-2024 Executive Proposed Ordinance</b>	<b>13,151,000</b>	<b>11,900,000</b>	<b>0.0</b>	<b>0.0</b>

**Notes**

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

<b>Decision Package Adjustment Detail</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Reg FTE</b>	<b>TLT</b>
<b>Direct Service Changes</b>				
(DS_001) Community Facility Capital Investments Provide funding for multiple capital projects throughout the County. These projects will be financed by a future bond sale with the debt service paid by the General Fund.	10,000,000	10,000,000	0.0	0.0
(DS_002) Home Energy Retrofit Loan Loss Reserve Create a loan loss reserve program that will support loans for making green improvements to the built environment like adding solar panels or a heat pump to a home. The reserve will be funded by federal Energy Efficiency and Conservation Block Grant (EECBG) allocated to King County in the Infrastructure Investment and Jobs Act of 2021 (also referred to as the Bipartisan Infrastructure Law).	1,900,000	1,900,000	0.0	0.0
(DS_004) HistoryLink.org Provide additional funding for HistoryLink.org.	40,000	0	0.0	0.0

**Administrative Service Changes**

**2023-2024 Executive Proposed Operating Budget  
EXTERNAL SUPPORT (EN\_A65700)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
<p>(AC_001) King County Residential Outreach Publicize King County's programs and services through the use of paid media, electronic communications, and other means. While some County departments have funding for such activities, most do not, and there is no current funding to share information about County government as a whole. Many residents are unfamiliar with the County's functions and thus may not access services that are available to them.</p>	1,000,000	0	0.0	0.0
<p><b>Technical Adjustments</b></p>				
<p>(TA_001) Move Dues and Memberships to External Support Reallocate memberships and dues funds for outside organizations to the new appropriation for external support.</p>	210,500	0	0.0	0.0
<p><b>Total Decision Package Adjustments</b></p>	13,150,500	11,900,000	0.0	0.0