King County

2026-2027 BIENNIAL BUDGET

Executive Proposed

September 2025

Operating and Capital

King County, Washington

Shannon Braddock
King County Executive

King County

2026-2027
BIENNIAL BUDGET

Executive Summary

Office of the King County Executive
Office of Performance, Strategy and Budget

September 2025

King County, Washington

King County

Shannon Braddock
King County Executive

Karan Gill, Deputy Executive, Chief of Staff
Megan Pedersen, Chief People Officer
Gary Kurihara, Chief Performance Officer

Office of Performance, Strategy and Budget

Dwight Dively, Director
Aaron Rubardt, Deputy Director for Budget
Michael Jacobson, Deputy Director for Performance and Strategy
Lauren Smith, Regional Planning Director

Office of Performance, Strategy and Budget (budget-related staff):
Sierra Anderson
Andrew Bauck
Bryan Baird
Alex Chew
Luke Chick
Elena Davert
Kate Davis
Helene Ellickson
Jason Escareno
Bonnie Fluckinger
Yan Gao
Dan Grant
Justin Grover
Emmy Heatherington
Jamila Hussein
Jutta Joesch
Becka Johnson Poppe
Harriette Killham
Gabby Lacson
Nanette Lowe
Chris McGowan
Elka Peterson Horner
Kapena Pflum
Drew Pounds
Jim Record
Katie Ross
Tatiana Saroca
Marina Sebright
Gaukhar Serikbayeva
Elly Slakie
T.J. Stutman
Lakeidra Williams
Brandon Wong
Jennifer Zhou

Thanks to other Executive Office staff who worked on the budget:
Ashton Allison
Derek Baker
Kate Becker
Kaitlyn Burton
James Bush
Kelli Carroll
Lily Clifton
Kristin Elia
Amy Enbysk
David Hackett
Jennifer Hills
Alison Holcomb
Jenny Huston
Celia Jackson
Natasha Jones
Ames Kessler
Misha Lujan
Cheeketa Mabone
Tala Mahmoud
Mauricio Martinez
Joe McDermott
Venus Mollette
Stephanie Pure
Dana Robb
Asher Rosebrook
Ayesha Taylor
Lee Westrick
Michael White
Marissa Aho
Monisha Harrell
Tony Wright
Erica Zucco

Office of Economic and Financial Analysis
Lisbeth Martin-Mahar, Chief Economist
Anthony Cacallori
Laurie Elofson

King County Executive
Shannon Braddock

King County Assessor
John Wilson

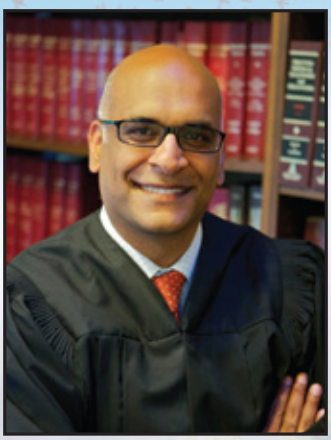
King County Prosecuting Attorney
Leesa Manion

King County Elections Director
Julie Wise

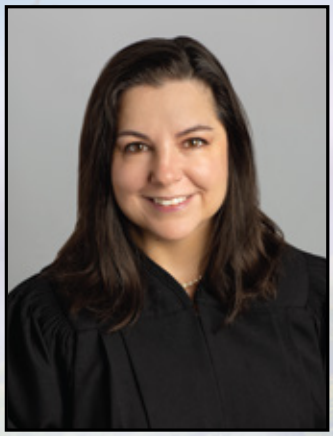
ELECTED OFFICIALS (At time of publication)

METROPOLITAN KING COUNTY COUNCIL

Standing: **De'Sean Quinn** (District 5), **Teresa Mosqueda** (District 8), **Rod Dembowski** (District 1), **Peter von Reichbauer** (District 7), **Claudia Balducci** (District 6), and **Jorge L. Barón** (District 4). *Seated:* Council Vice Chair **Sarah Perry** (District 3), Council Chair **Girmay Zahilay** (District 2), and Council Vice Chair **Reagan Dunn** (District 9).

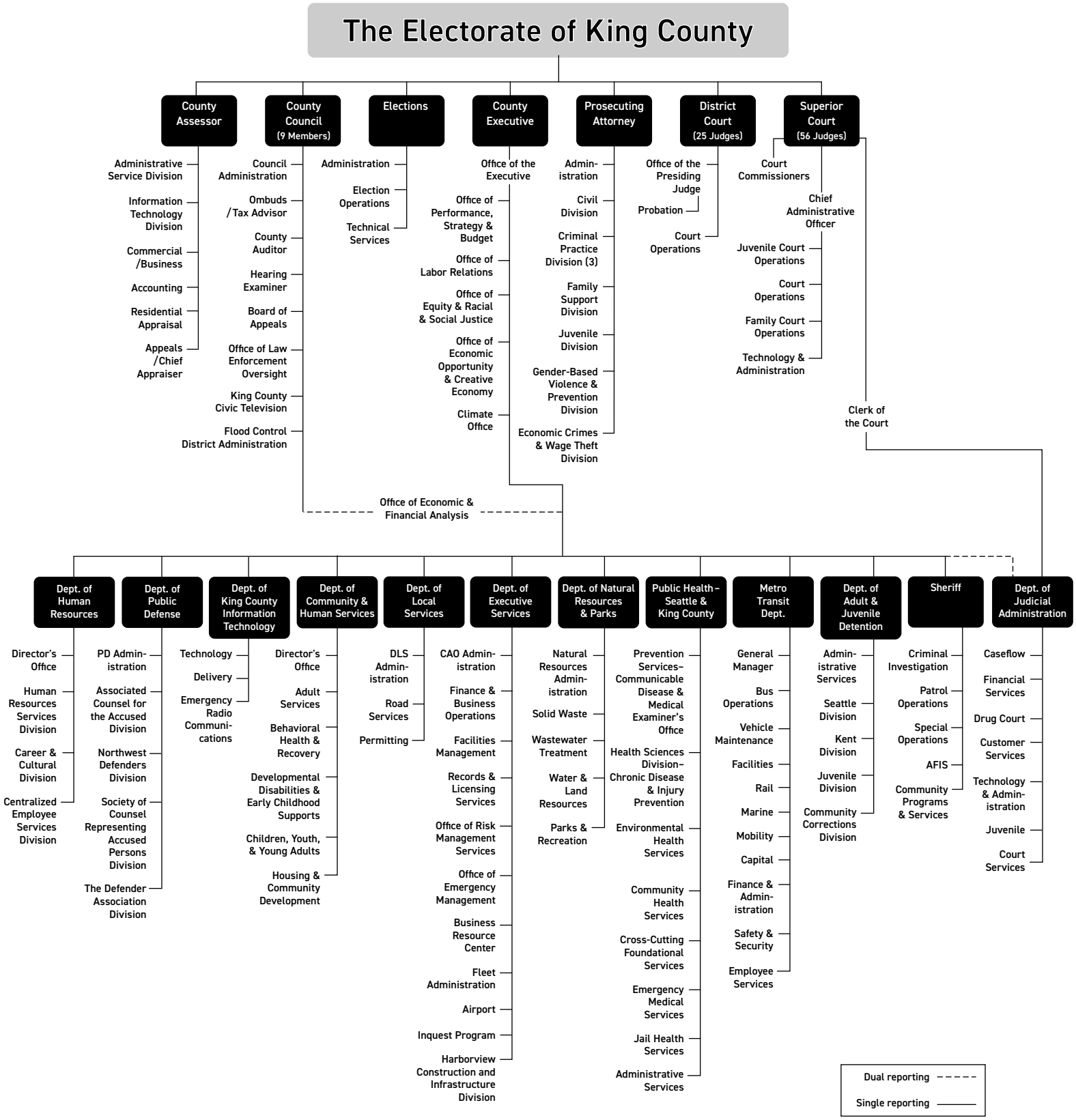


Presiding Judge
King County Superior Court
Ketu Shah



Chief Presiding Judge
King County District Court
Rebecca C. Robertson

ELECTED OFFICIALS (At time of publication)



2026-2027 King County Organization

Elected Officials, Departments, and Divisions

SEPTEMBER 2025

TABLE OF CONTENTS

CREDITS
KING COUNTY ORGANIZATIONAL CHART
TABLE OF CONTENTS

EXECUTIVE SUMMARY

INTRODUCTION ..... ES - 3
TOTAL PROPOSED BUDGET ..... ES - 4
2026-2027 GENERAL FUND BUDGET: THEN A MIRACLE OCCURS ..... ES -10
PROPERTY TAX REVENUE DOESN'T KEEP UP ..... ES - 12
EXISTING SALES TAXES ARE LESS PRODUCTIVE IN KING COUNTY ..... ES - 13
APPROPRIATIONS ..... ES - 14
HOW THE NEW REVENUE WAS USE ..... ES - 17
CHALLENGES ..... ES - 18
OTHER NOTEWORTHY BUDGETS ..... ES - 21

GENERAL FUND AND FINANCING ACTIVITIES

INTRODUCTION ..... GFFA - 3
GENERAL FUND ..... GFFA - 5
GENERAL FUND TRANSFERS, INTERNAL SUPPORT, AND EXTERNAL SUPPORT ..... GFFA - 16
DEBT SERVICE FUNDS ..... GFFA - 31
REAL ESTATE EXCISE TAX ..... GFFA - 36
REAL ESTATE EXCISE TAX (REET) CAP SUMMARY REPORT ..... GFFA - 37
COUNTY HOSPITAL LEVY ..... GFFA - 43

GOVERNMENT ADMINISTRATION

INTRODUCTION ..... GA - 3
DEPARTMENT OF ASSESSMENTS ..... GA - 5
DEPARTMENT OF ELECTIONS ..... GA - 7
EXECUTIVE DEPARTMENT ..... GA - 11
COUNTY EXECUTIVE ..... GA - 14
OFFICE OF THE EXECUTIVE ..... GA - 15
OFFICE OF EQUITY AND RACIAL AND SOCIAL JUSTICE ..... GA - 16
OFFICE OF LABOR RELATIONS ..... GA - 17
OFFICE OF PERFORMANCE, STRATEGY AND BUDGET ..... GA - 18
PSB GENERAL TECHNOLOGY CAP SUMMARY REPORT ..... GA - 20
OFFICE OF CLIMATE ..... GA - 24

OFFICE OF ECONOMIC OPPORTUNITY AND CREATIVE ECONOMY ..... GA - 25
DEPARTMENT OF EXECUTIVE SERVICES ..... GA - 27
EXECUTIVE SERVICES ADMINISTRATION ..... GA - 28
DEPARTMENT OF EXECUTIVE SERVICES TECHNOLOGY CAP SUMMARY. GA - 29
INQUEST PROGRAM ..... GA - 32
KING COUNTY INTERNATIONAL AIRPORT..... GA - 33
AIRPORT..... GA - 34
AIRPORT CONSTRUCTION BUDGET TRANSFER ..... GA - 36
AIRPORT CONSTRUCTION CAP SUMMARY ..... GA - 38
BUSINESS RESOURCE CENTER..... GA - 45
OFFICE OF EMERGENCY MANAGEMENT..... GA - 49
FACILITIES MANAGEMENT DIVISION ..... GA - 51
PARKING FACILITIES ..... GA - 56
REAL ESTATE SERVICES ..... GA - 57
ELECTRIC VEHICLE CHARGING INFRASTRUCTURE ..... GA - 58
FMD BROADWAY CTR ADMINISTRATION ..... GA - 60
FACILITIES CAP SUMMARY REPORT BY FUNDS..... GA - 64
FINANCE AND BUSINESS OPERATIONS ..... GA - 77
FLEET SERVICES DIVISION ..... GA - 81
HARBORVIEW CONSTRUCTION AND INFRASTRUCTURE DIVISION..... GA - 85
HARBORVIEW CONST AND INFRASTRUCTURE CAP SUMMARY..... GA - 88
COUNTY HOSPITAL CAPITAL CAP SUMMARY ..... GA - 91
RECORDS AND LICENSING SERVICES DIVISION ..... GA - 95
RECORDS AND LICENSING SERVICES ..... GA - 96
REGIONAL ANIMAL SERVICES OF KING COUNTY..... GA - 97
ANIMAL BEQUEST..... GA - 99
RECORDER'S OPERATION AND MAINTENANCE ..... GA - 101
OFFICE OF RISK MANAGEMENT SERVICES..... GA - 103
DEPARTMENT OF HUMAN RESOURCES..... GA - 107
HUMAN RESOURCES MANAGEMENT ..... GA - 109
EMPLOYEE BENEFITS..... GA - 111
SAFETY AND CLAIMS MANAGEMENT ..... GA - 115
EMPLOYEE DEFERRED COMPENSATION ADMINISTRATION ..... GA - 118
KING COUNTY INFORMATION TECHNOLOGY (KCIT) ..... GA - 121
KCIT SERVICES ..... GA - 122
RADIO COMMUNICATIONS ..... GA - 129
RADIO COMMUNICATION SERVICES CAPITAL CAP SUMMARY..... GA - 133
CABLE COMMUNICATIONS ..... GA - 136
ENHANCED - 911..... GA - 137
I-NET OPERATIONS..... GA - 140

Geographic Information Systems ..... GA - 142
KCIT CAP Summary Report ..... *GA - 145*
Legislative Agencies ..... GA - 155
County Council ..... GA - 158
Council Administration ..... GA - 159
Hearing Examiner ..... GA - 160
County Auditor ..... GA - 161
Ombuds/Tax Advisor ..... GA - 162
King County Civic Television ..... GA - 163
Board of Appeals Equalization ..... GA - 164
Office of Law Enforcement Oversight ..... GA - 165
Boundary Review Board ..... GA - 167
Office of Economic and Financial Analysis ..... GA - 169
Administrative Agencies ..... GA - 171
Grants Fund ..... GA - 173
Cultural Development Authority ..... GA - 174
Cultural Access ..... GA - 176
Arts and Cultural Transfer ..... GA - 178
Building 4Equity Advance ..... GA - 179
Tourism ..... GA - 180
Housing and Homeless Program ..... GA - 181
Government Relations ..... GA - 184
Membership and Dues ..... GA - 185
State Auditor ..... GA - 186

HEALTH AND HUMAN SERVICES

Introduction ..... HHS -3
Department of Community and Human Services ..... HHS - 5
Community and Human Services Administration ..... HHS - 7
Community Services Operating ..... HHS - 12
Veterans, Seniors and Human Services Levy ..... HHS - 15
Veterans Services ..... HHS - 19
Best Start for Kids Levy ..... HHS - 21
Employment Education Resource ..... HHS - 26
Puget Sound Taxpayer Accountability Account ..... HHS - 31
Health Through Housing ..... HHS - 33
Housing and Community Development ..... HHS - 35
Developmental Disabilities ..... HHS - 40
Behavioral Health ..... HHS - 42
BHASO Admin and Services ..... HHS - 46

Crisis Care Centers ..... HHS - 49
Mental Illness and Drug Dependency ..... HHS - 52
DCHS Technology CAP Summary Report ..... HHS - 57
Public Health – Seattle and King County ..... HHS - 61
Public Health ..... HHS - 63
Public Health Administration ..... HHS - 72
Medical Examiner ..... HHS - 74
Emergency Medical Services ..... HHS - 76
Environmental Health Services ..... HHS - 78
DPH Technology CAP Summary Report ..... HHS - 82

Law, Safety, and Justice

Introduction ..... LSJ - 3
Adult and Juvenile Detention ..... LSJ - 5
Jail Health Services ..... LSJ - 9
District Court ..... LSJ - 13
District Court MIDD ..... LSJ - 16
Department of Judicial Administration ..... LSJ - 17
Judicial Administration MIDD ..... LSJ - 21
Prosecuting Attorney's Office ..... LSJ - 23
Prosecuting Attorney MIDD ..... LSJ - 27
Department of Public Defense ..... LSJ - 29
Public Defender MIDD ..... LSJ - 32
Sheriff's Office ..... LSJ - 33
Drug Enforcement Forfeits ..... LSJ - 37
Automated Fingerprint Identification System (AFIS) ..... LSJ - 38
Superior Court ..... LSJ -41
Superior Court MIDD ..... LSJ 45

Local Service

Introduction ..... DLS - 3
Department of Local Services Director's Office ..... DLS - 5
Permitting Division ..... DLS - 11
Planning and Permitting ..... DLS - 12
3280 General Technology CAP Summary Reports ..... DLS - 15
General Public Services ..... DLS - 16
Permitting Division Abatement ..... DLS - 18
Roads Services Division ..... DLS - 21
Roads ..... DLS - 22
Roads Construction Transfer ..... DLS - 25

COUNTY ROAD MAJOR MAIN CAP SUMMARY REPORT ..... DLS - 28

METRO TRANSIT

METRO TRANSIT DEPARTMENT ..... METRO - 3
TRANSIT ..... METRO -4
TRANSIT REVENUE STABILIZATION ..... METRO - 15
TRANSIT DEBT SERVICE ..... METRO - 17
PUBLIC TRANSPORTATION CAP SUMMARY REPORT ..... METRO - 19
TRANSIT REVENUE FLEET CAP SUMMARY REPORT ..... METRO - 67

NATURAL RESOURCES AND PARKS

INTRODUCTION ..... DNRP - 3
NATURAL RESOURCES AND PARKS DIRECTOR'S OFFICE ..... DNRP - 5
HISTORIC PRESERVATION ..... DNRP - 9
PARKS AND RECREATION DIVISION ..... DNRP - 11
2026-2031 PARKS RECREATION TRAILS OPEN SPACE LEVY ..... DNRP - 16
YOUTH AND AMATEUR SPORTS FUND ..... DNRP - 19
PARKS RECREATION AND OPEN SPACE CAP SUMMARY REPORT ..... DNRP - 21
PARKS CAPITAL CAP SUMMARY REPORT ..... DNRP - 24
SOLID WASTE DIVISION ..... DNRP - 41
SOLID WASTE LANDFILL POST CLOSURE MAINTENANCE ..... DNRP - 46
SOLID WASTE CAP SUMMARY REPORTS ..... DNRP - 48
WASTEWATER TREATMENT ..... DNRP - 61
WASTEWATER DEBT SERVICE ..... DNRP - 73
WASTEWATER CAP SUMMARY REPORT ..... DNRP - 75
WATER AND LAND RESOURCES DIVISION ..... DNRP - 105
LOCAL HAZARDOUS WASTE ..... DNRP - 106
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES ..... DNRP - 109
WATER AND LAND RESOURCES ..... DNRP - 114
NOXIOUS WEED CONTROL PROGRAM ..... DNRP - 121
KING COUNTY FLOOD CONTROL DISTRICT ..... DNRP - 124
CONSERVATION FUTURES AND WATER AND LAND RESOURCES CAP SUMMARY REPORT ..... DNRP - 127
SURFACE WATER MANAGEMENT CAP SUMMARY REPORT ..... DNRP - 145
OPEN SPACE, CRITICAL AREAS, AND TRANSFER OF DEV RIGHTS CAP SUMMARY REPORTS ..... DNRP - 159
A SPECIAL THANKS TO .....

EXECUTIVE SUMMARY

INTRODUCTION

King County provides local and regional services to over 2.4 million residents, with a 2026-2027 Budget of about $19.7 billion and over 18,200 employees. The County used an annual budget for 2025 to accommodate a change in election cycles from odd-numbered years to even-numbered years. The County is returning to a biennial budget for 2026-2027 and beyond.

King County is the 12th largest county by population in the United States and is the ninth largest in terms of total employment. The county is the home of many famous businesses and organizations, including Amazon, Boeing Commercial Airplanes, the Gates Foundation, Microsoft, Starbucks, and the University of Washington. The county was severely affected by the COVID-19 pandemic, with the first U.S. case occurring here. Employment has fully recovered and the tourism industry has rebounded. The increase in teleworking has created large surpluses of office space in Seattle and Bellevue, although most employers have implemented some form of "return to office" policies. Overall growth has been slow since mid-2024, but King County still has strong advantages due to its high-quality workforce, successful organizations, wealth, and natural beauty.

King County government is unique nationally in the range of services it provides. It is both a regional government, providing services throughout most or all of the county, and a local government, providing services in the 250,000 person unincorporated area outside of cities. Regional services include public health, transit, wastewater treatment, housing, behavioral health, elections, property assessment, solid waste transfer and disposal, corrections, regional parks and trails, and the prosecution, defense, and adjudication of felonies. Local services include roads, police protection through the Sheriff's Office, land-use regulation and permitting, and surface water management. Many other governments contract with King County to provide certain services, including police protection, courts, jails, public defense, and additional transit service.

The 2026-2027 Proposed Budget was developed in a period of great change. Long-time Executive Dow Constantine resigned in the spring of 2025 and Shannon Braddock took over as Executive. She is not running in the 2025 election so a new County Executive will take office on November 25. The State Legislature provided a new General Fund revenue source for cities and counties, which allowed King County to avoid massive budget reductions that had been projected. The administration of President Donald J. Trump has proposed and in some cases has implemented significant reductions to federal funds received by King County. As part of H.R. 1, the President and Congress have also cut funding that supports County residents, including Medicaid, housing assistance, and nutrition support. The President's tariffs, government cutbacks, and immigration policies have created substantial economic uncertainty.

TOTAL PROPOSED BUDGET

The 2026-2027 Proposed Budget totals $19.7 billion. This figure cannot meaningfully be compared with the 2025 annual budget or the 2023-2024 biennial budget since these included large amounts of federal pandemic response funds. None of these federal funds remain to be spent in 2026 or beyond. King County voters approved renewals of the Automated Fingerprint Identification System (AFIS)[1] and Parks[2] property tax levy lid lifts in 2025, meaning that the budgets for these functions are larger starting in 2026. In addition, the renewal of the Emergency Medical Services (EMS) levy is on the November ballot. Under King County Code, the Executive cannot propose spending unless the revenue source is secure, so the Proposed Budget does not include the EMS function. The County Council will add EMS funding to the Adopted Budget if the levy passes in November.

TOTAL BUDGET REVENUES BY TYPE

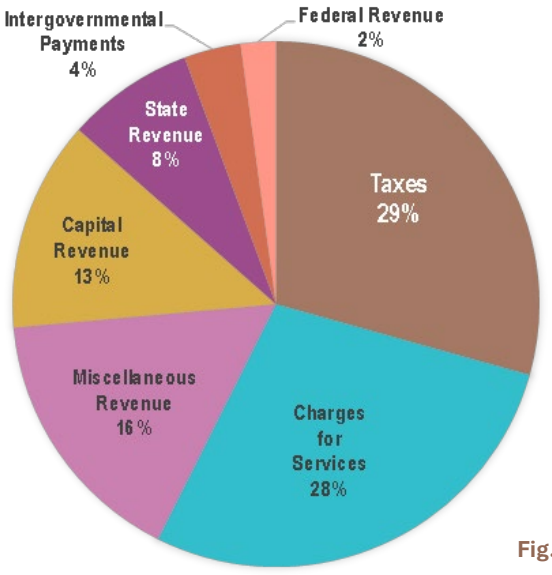


Fig. 1

Figure 1 shows the major sources of revenue to support the 2026-2027 Proposed Budget. Taxes represent only about 29 percent of the total revenue. These are concentrated in a few areas, including the General Fund, Metro Transit, Mental Illness and Drug Dependency (MIDD), and programs supported by voter-approved property taxes, such as parks and specific human services programs. Note again that EMS is not included at this time and would increase tax revenue by about $300 million biennially if approved.

Charges for services is the other large category of revenue at 28 percent. Among the largest components of these revenues are solid waste tipping fees, wastewater treatment charges, and Metro Transit fares.

Funds supporting capital projects make up about 13 percent of the total. Federal and state funds combined are about 10 percent and are concentrated in human services, housing, Public Health, and transportation-related grants. There is significant risk that federal funds will be reduced from these forecasts depending on decisions made by Congress and the President about the budgets for federal fiscal years 2026 and 2027.

[1] 58.34% "yes" vote.
[2] 72.94% "yes" vote.

Figure 2 shows the major categories of appropriations by agency or groups of agencies. The Department of Community and Human Services (DCHS) is now the largest budget at about 17 percent. DCHS has grown significantly in recent years due to new voter-approved levies and additional State funds for behavioral health services. Some of this DCHS funding could be at risk due to federal and state Medicaid reductions. Metro Transit, which previously was always the largest budget, is now second at 16 percent. The Wastewater Treatment Division (WTD) is the third largest agency with about 15 percent of the total budget.

TOTAL BUDGET APPROPRIATIONS

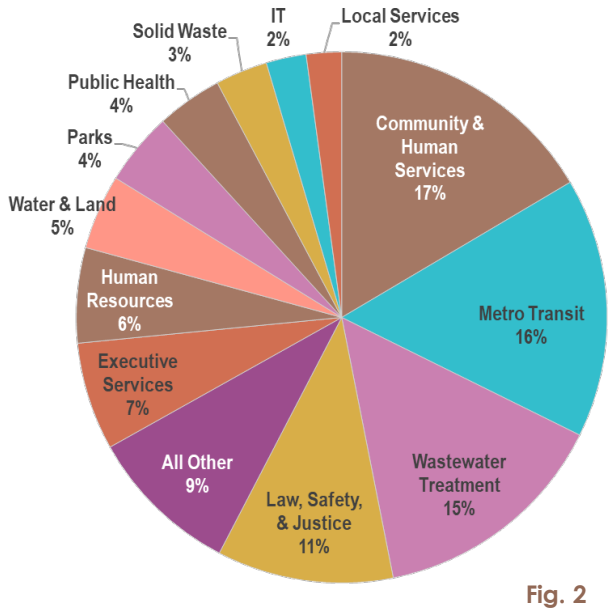


Fig. 2

The combined budgets of the criminal justice branches and agencies constitute about 11 percent of the total county budget. The share of the total budget for these services had been declining in recent years due to State-imposed limitations on the General Fund, but this trend was reversed for 2026-2027 because of new State-approved revenues. This is described in a subsequent section.

The large share shown for Human Resources is artificially inflated since all expenditures for County-provided employee benefits are included in that category.

Again, if the EMS levy is approved in November, spending will be about $300 million higher than shown.

ALL KING COUNTY APPROPRIATIONS INCLUDING CIP

APPROPRIATIONS	2026-2027 PROPOSE
Adult & Juvenile Detention	$592,359,320
Assessments	$77,139,144
County Executive Agencies	$115,875,847
DCHS - Behavioral Health	$1,244,307,316
DCHS - Best Starts For Kids Levy	$353,283,936
DCHS - Community Services	$121,256,334
DCHS - Developmental Disabilities	$259,649,783
DCHS - Housing	$878,508,609
DCHS - Mental Illness & Drug Dependency Fund	$197,407,156
DCHS - Veterans Seniors & Human Services Levy	$195,967,032
Debt Service	$492,761,004
DES - Airport	$102,730,534
DES - Business Resource Center	$62,166,651
DES - Facilities Management Division	$354,413,202
DES - Finance & Business Operations	$86,303,658
DES - Fleet Management Equipment	$108,181,970
DES - Harborview	$340,070,781
DES - Office of Risk Management Services	$152,663,665
DES - Other	$28,860,039
DES - Records & Licensing Services	$60,496,503
DHR - Employee Benefits	$942,339,235
DHR - Human Resources Management	$62,682,776
DHR - Safety & Claims Management	$135,967,287
District Court	$100,241,722
DLS - Roads & Permitting	$422,440,192
DNRP - Other	$25,597,056
DNRP - Parks	$874,195,851
DNRP - Solid Waste	$600,586,531
DNRP - Wastewater	$2,872,648,065
DNRP - Water & Land Resources	$896,881,401
DPH - Emergency Medical Services	$0
DPH - Environmental Health Services	$91,428,064
DPH - Public Health	$697,899,778
Elections	$62,307,708
General Fund Transfers & Other Financing Activities	$515,708,244
Judicial Administration	$75,981,433
King County Information Technology	$543,941,568
Legislative Agencies	$83,602,029
Metro Transit	$3,113,088,516
Other Agencies	$409,608,791
Prosecuting Attorney	$251,433,238
Public Defense	$229,598,283
Sheriff	$697,193,652
Superior Court	$168,985,186
Total	**$19,698,759,089**

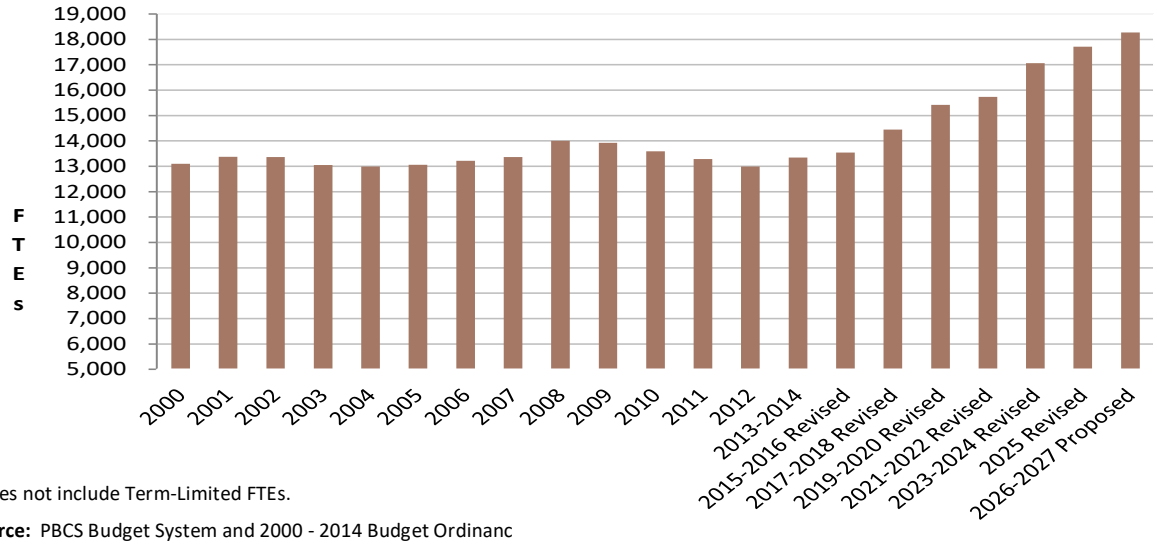
Figure 3 shows the proposed appropriations by "appropriation unit," which are typically departments or divisions within departments. Smaller units have been aggregated in this table.

Fig. 3

Figure 4 shows how County employment has changed over time. The figure uses "full-time equivalents" (FTEs) since not all positions are full-time. For example, an individual employed three days a week would be 0.6 FTE. The figure shows that County employment is sensitive to economic conditions. Employment declined after both the 2001 recession and the Great Recession but remained in a range of 13,000 to 14,000 for two decades. In the 2013-2014 budget, the County took on the public defense function using its own employees instead of contractors in response to a State Supreme Court decision. County employment has grown over the last ten years, driven mostly by staffing increases in Metro Transit, utility agencies, and human services. The 2026-2027 Budget includes 18,268 FTEs.

COUNTY EMPLOYMENT OVER TIME

Fig. 4



*Does not include Term-Limited FTEs.

Source: PBCS Budget System and 2000 - 2014 Budget Ordinanc

Figure 5 shows how positions are distributed among agencies in the 2026-2027 Budget. County programs that depend heavily on people to deliver services have large shares, including Metro Transit (36 percent), the criminal justice agencies (24 percent), and Public Health (7 percent). Programs that are capital-intensive or deliver most services through contracts have much smaller employment, including WTD, the Solid Waste Division (SWD), and DCHS.

COUNTY EMPLOYMENT BY AGENCY

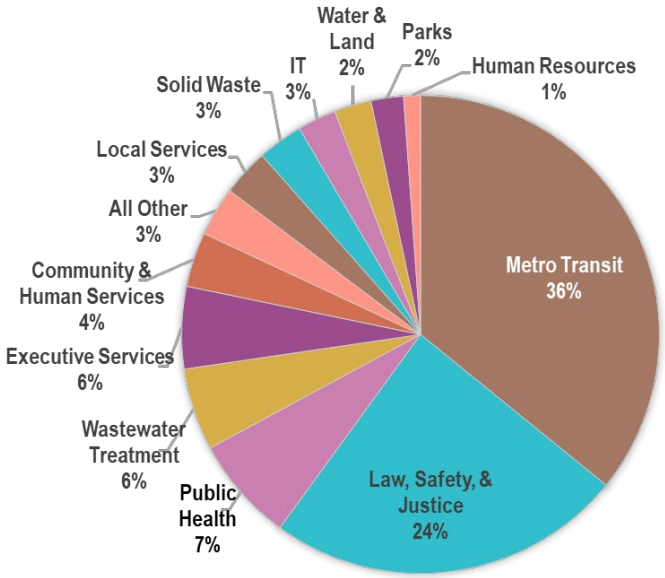


Fig. 5

EFFICIENCIES AND SAVINGS

Executive Braddock directed agencies to look for efficiencies and savings as they developed their 2026-2027 budgets. The Proposed Budget includes many of these, such as:

- The Department of Adult and Juvenile Detention (DAJD) will save an estimated $2.1 million by adding staff to do laundry instead of contracting it out. This also increases security.
- Public Health will redesign the adult dental uninsured program to save $800,000 while continuing to serve about 500 clients annually.
- The Office of Risk Management Services worked with the County's property insurer to make 26 improvements in County buildings to reduce future risk. This reduced potential future losses by $104 million, leading to savings in insurance premiums.
- SWD has purchased the landfill gas processing plant at Cedar Hills from the private operator. The plant will return to service in the fall of 2025 and the revenue from gas sales will reduce future rate growth.
- Metro is using new technology to reduce costs for vanpool services and to improve energy efficiency in Metro facilities.

CHALLENGES

Every County program and agency faces its own challenges and uncertainties. There are three large issues that affect many parts of County government.

First, the federal government is reducing funding for many County programs. The Trump administration has tried to rescind funds already awarded or has tried to impose unacceptable conditions that are contrary to Congressional intent. King County is participating in multiple lawsuits against the federal government on these issues, often with other state and local governments and affected non-profit organizations. One of these cases, Martin Luther King, Jr. County, et al. v. Turner, et al., has preserved the County's access to federal funds for a wide range of human services and transportation programs.

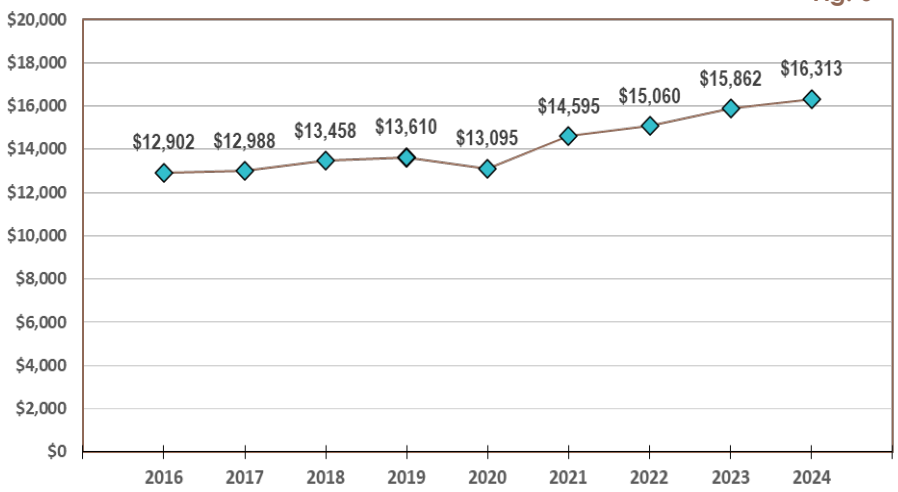
While successful litigation has preserved access to previously awarded funds, there is a great risk that the 2026 federal budget will include significant reductions in Medicaid, housing, and other human services funds. These will have immediate effects on the clinics run by Public Health and the behavioral health programs run by DCHS. Additional effects could come from cuts to programs that benefit King County residents, including housing and nutrition support, that would lead to requests for more County services.

The 2026-2027 Proposed Budget addresses one known area of federal budget reductions. Federal grants for many emergency management functions are being discontinued, so the budget shifts funding for 11 positions in the Office of Emergency Management to County funds.

Second, the costs for employee health coverage continue to increase faster than general inflation. These costs are shown in **Figure 6.** The County's annual costs per employee stayed in a fairly narrow range from 2016 through 2019, then dipped in 2020 as services were postponed during the first year of the pandemic. 2024 costs were 25 percent higher than in 2020. Actuarial forecasts expect significant continued cost increases. The tentative labor agreement with the coalition of unions increases premium sharing, but this only covers a small portion of the projected cost increases.

EMPLOYEE HEALTH CARE COST

Fig. 6

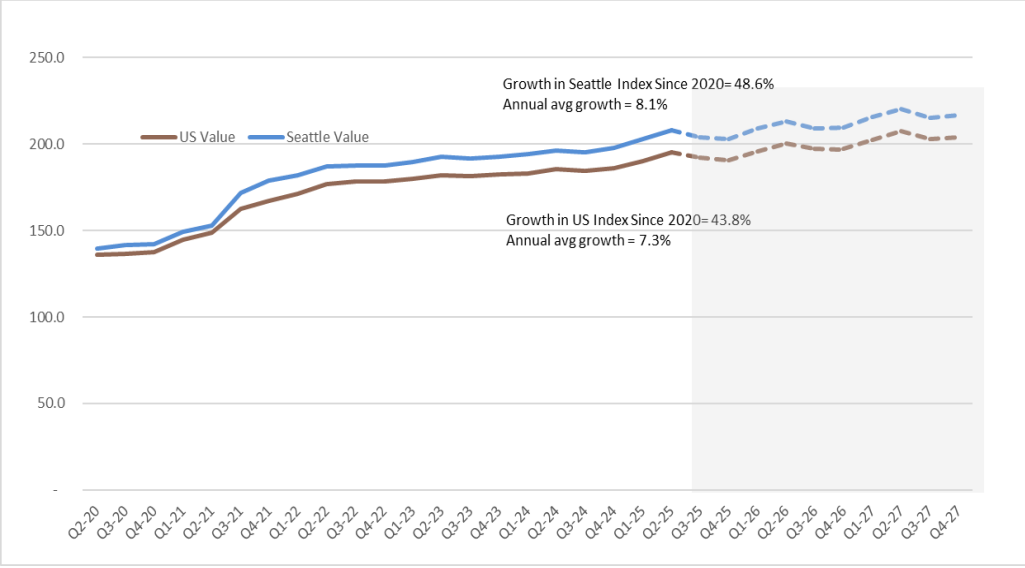


Federal actions could further increase these costs. At this writing, President Trump has imposed tariffs on many countries that supply pharmaceuticals to the U.S. At least a portion of these tariffs will show up in higher costs for prescriptions. Cuts to Medicaid are estimated to remove health insurance for 75,000 to 100,000 King County residents in 2027. As these residents increasingly use more expensive health care options, such as emergency rooms, costs will shift to other funders, including employers who pay for health insurance for their employees.

Third, construction costs have been growing rapidly since the beginning of the pandemic. This was initially due to supply chain issues but now has become endemic as costs for many materials and for labor have increased. **Figure 7** shows trends in Seattle area and national construction costs. Both have increased steadily, although the local average of 8.1 percent per year is slightly higher than the national one. Construction inflation is a major issue for WTD, SWD, Metro, and Harborview Hospital.

SEATTLE AND US CONSTRUCTION COST INDEX LAST 6 YEARS
MORTENSON INDEX

Fig. 7



2026-2027 GENERAL FUND BUDGET: THEN A MIRACLE OCCURS…

The County's General Fund is the only truly flexible money that can be used for any lawful purpose. General Fund revenues and expenditures are those associated with traditional county services in Washington State.

REVENUES

The General Fund is projected to receive $2.67 billion in revenue in 2026-2027. As seen in **Figure 8**, property taxes are the single largest source of revenue at about 33 percent of the total. Sales taxes account for about 24 percent of General Fund revenues, an increase from 17 percent in the 2025 budget because of the new 0.1 percent sales tax and the expansion of the tax base.

GENERAL FUND REVENUES

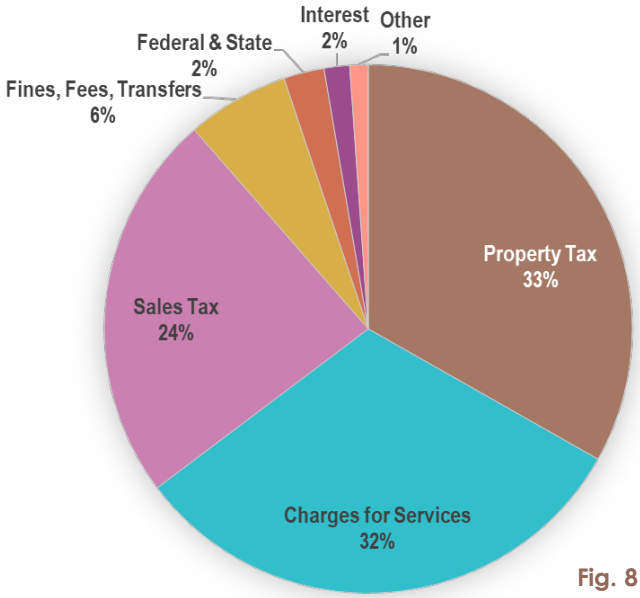


Fig. 8

Charges for services make up 32 percent and include two major components. The first is payments from other governments that purchase services from the County, including having the Sheriff's Office serve as the police department for cities, transit agencies, and the Muckleshoot Tribe. Other examples in this category are payments for the District Court to serve as a city's municipal court and a share of the cost of elections paid by other governments. The second major component is payments from other County agencies for services purchased from General Fund departments. This includes payments to the Prosecuting Attorney's Office for civil legal services and allocations of costs for administrative agencies budgeted in the General Fund, such as the County Council, Executive's Office, and Department of Human Resources.

Fines, fees, and transfers account for about 6 percent of revenue, with penalties for late property tax payments and rent for County-owned rights-of-way being the two largest components. The County's General Fund receives minimal direct support from the federal or state governments in most budgets, although the share was higher during the pandemic. For 2026-2027, federal and state revenue is projected to be less than 3 percent of the General Fund.

The County's "net" General Fund revenue includes only those funds that are truly flexible. Most of the charges for service are for specific programs and cannot be used in other ways. When these are excluded, the County has about $1.80 billion of flexible General Fund revenue for 2026-2027.

As seen in **Figure 9**, property tax accounts for 49 percent of this total, which is typical for counties in Washington. As will be described in more detail below, state law limits property tax revenue growth to 1 percent per year, plus the value of new construction. This means that the largest General Fund revenue source does not keep up with cost growth in most years, so the General Fund has faced significant financial challenges even in good times. Sales taxes represent 35 percent of the total, which is a much larger share than in previous years.

NET GENERAL FUND REVENUES

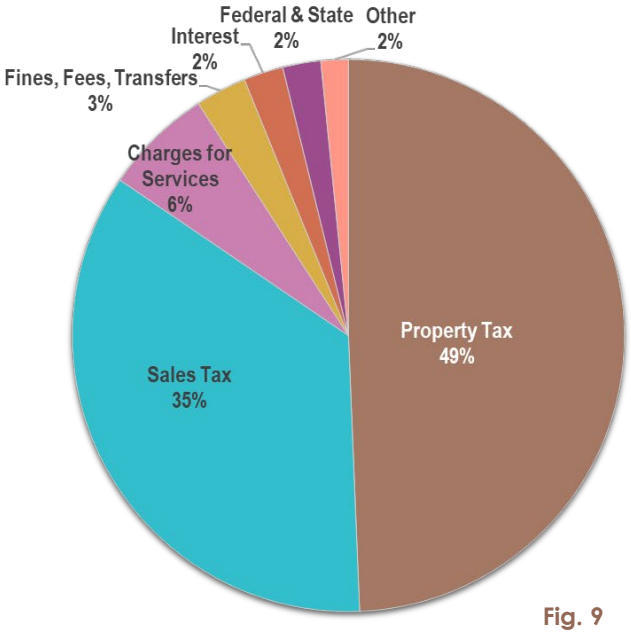


Fig. 9

In 2025, the Washington Legislature made two changes to the sales tax that provided meaningful new revenue for King County's General Fund. First, it approved HB 2015, which gives qualifying counties and cities the ability to impose a 0.1 percent additional sales tax for criminal justice purposes (broadly defined).[3] King County has acted to impose this tax as of January 1, 2026. It is projected to raise $203.5 million for the General Fund in 2026-2027.

Second, the Legislature extended the sales tax base to cover additional services, including more information technology services, temporary employment agencies, and certain advertising services. This is projected to generate $29.1 million for the General Fund in 2026-2027. This will also increase other sales taxes received by the County, including for Metro Transit, the MIDD Fund, the Health Through Housing Fund, and the Doors Open program that supports arts and cultural organizations. However, some County agencies will pay additional sales taxes as they use these services. This will apply especially to information technology projects, security services, and the temporary employees used by Jail Health Services.

[3] To qualify, the jurisdiction's police agency must meet certain standards, as determined by the Criminal Justice Training Commission. The County believes the Sheriff's Office meets these standards.

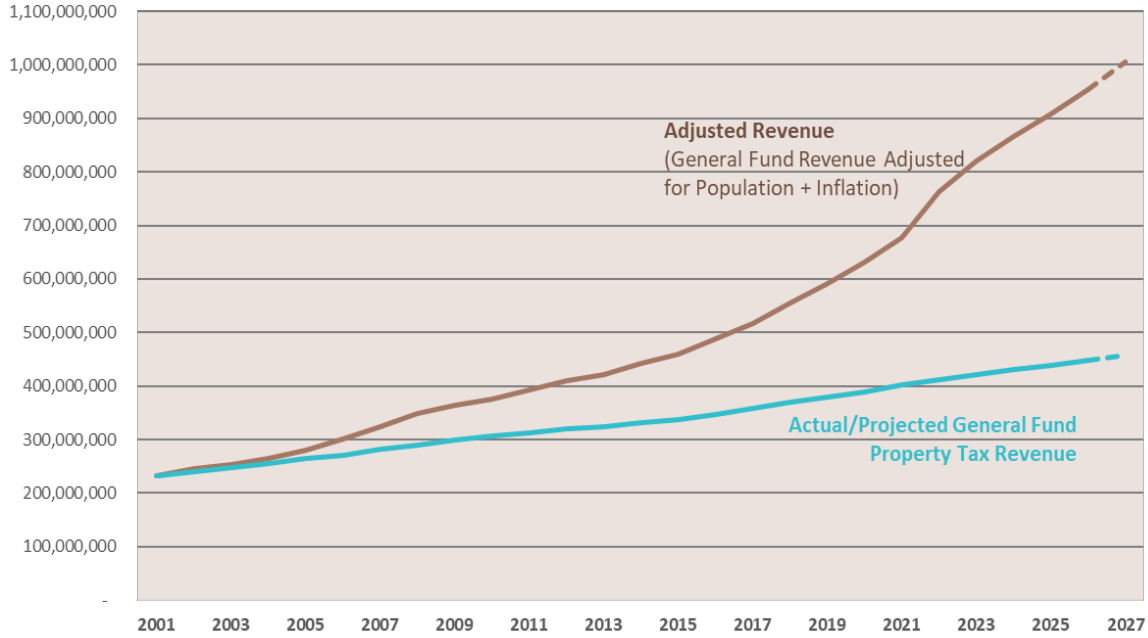
PROPERTY TAX REVENUE DOESN'T KEEP UP

As noted previously, King County's General Fund is heavily dependent on the property tax, which is projected to be 49 percent of net General Fund revenue in 2026-2027. In 2001, State voters passed an initiative to limit annual property tax revenue growth for most governments to 1 percent per year (this initiative did not pass in King County). The initiative was later found to violate the State Constitution, but the Legislature immediately reinstated it. Efforts to change the limit over the last 20 years, including in the 2024 and 2025 Legislative sessions, have been unsuccessful.

There are two exceptions to the 1 percent revenue growth limit. The first is that the value of new construction is added to the tax base. This varies widely from year to year but is typically in the range of 0.5 to 1.5 percent. Second, voters can approve higher taxes through levy lid lifts, which allow the 1 percent revenue growth limit to be exceeded. The cumulative effect of the 1 percent cap has dramatically limited the growth of King County General Fund revenues. **Figure 10** compares actual revenues with the revenue that would have been received if property taxes kept up with inflation and population growth.

KING COUNTY PROPERTY TAX LEVY

Fig. 10



In 2025, the County's General Fund would have received about $908 million of General Fund property tax had revenue kept up with inflation and population growth since 2001. Actual revenue was about $439 million, a $469 million difference. The County has asked voters to approve several levy lid lifts over the years, most for new programs such as land acquisition, services to veterans, or behavioral health centers. However, some levy lid lifts have been to preserve programs the General Fund could no longer afford, such as park operations and some human services. Had property tax revenue kept up with inflation and population growth, King County would have not needed to ask voters for the tax increases to preserve services.

The recent increase in inflation has exacerbated this issue. Annual inflation in the Seattle area was 5.00 percent in 2021, 8.95 percent in 2022, 5.80 percent in 2023, 3.71 percent in 2024, and is projected to be 3.20 percent in 2025. The County's July economic forecast has inflation averaging 3.6 percent per year in 2026 and 2027, but the effect of the Trump administration's tariffs could increase that. To address this and to be able to recruit and retain employees, most County staff received wage increases of 4.0 percent in each of 2023 and 2024, 5.5 percent in 2025, and will receive 3.75 percent in 2026 and again in 2027. Corrections Officers and Sheriff deputies – the two largest groups of General Fund employees – received significantly larger wage increases due to high vacancy rates for both jobs. It is impossible to maintain services when costs are growing at these rates and property tax revenue is only allowed to increase by 1 percent annually.

When the 2025 budget was adopted, the County faced a projected $150 million General Fund deficit for 2026-2027, largely because of the property tax revenue growth limit. Inflation and caseload increases would have made this about $175 million. The County avoided disastrous General Fund budget reductions because of the Legislature's approval of HB 2015. Note that this $203.5 million of new sales tax revenue only offsets a portion of the approximately $1 billion biennial property tax gap.

EXISTING SALES TAXES ARE LESS PRODUCTIVE IN KING COUNTY

UNINCORPORATED AREA SALES TAX

Fig. 11

County	2024 Taxable Sales	2024 Unincorporated Taxable Sales	County Share of Taxable Sales
Kitsap	7,140,055,679	3,326,824,868	46.6%
Clark	12,634,873,066	3,550,077,232	28.1%
Pierce	24,960,590,413	6,391,791,014	25.6%
Snohomish	22,959,737,978	5,262,287,020	22.9%
Whatcom	6,651,040,106	1,441,671,585	21.7%
Thurston	8,217,407,490	1,567,968,358	19.1%
Spokane	15,691,936,731	2,657,754,698	16.9%
Yakima	5,730,347,649	995,711,447	17.4%
Benton	6,434,410,228	687,580,048	10.7%
King	**93,334,127,770**	**3,924,057,933**	**4.2%**

Prior to the passage of HB 2015, King County received General Fund sales tax revenues from two sources: the basic local sales tax and the original criminal justice sales tax. Both are less productive In King County than in many other counties.

King County is adversely affected by the structure of the basic local sales tax. 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. As a result, King County receives almost no sales tax at the full 1.0 percent rate. **Figure 11** shows that King County only had 4.2 percent of its taxable retail sales in the unincorporated area in 2024, far lower than any of the ten most populous counties.

The separate 0.1 percent criminal justice sales 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 as a share of the total county population. 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 had about 37 percent of the total expenditures but only received 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. While this study has not been updated, it is likely that the disproportionality has increased due to growing felony caseloads and higher public defense costs.

APPROPRIATIONS

GENERAL FUND APPROPRIATIONS BY AGENCY

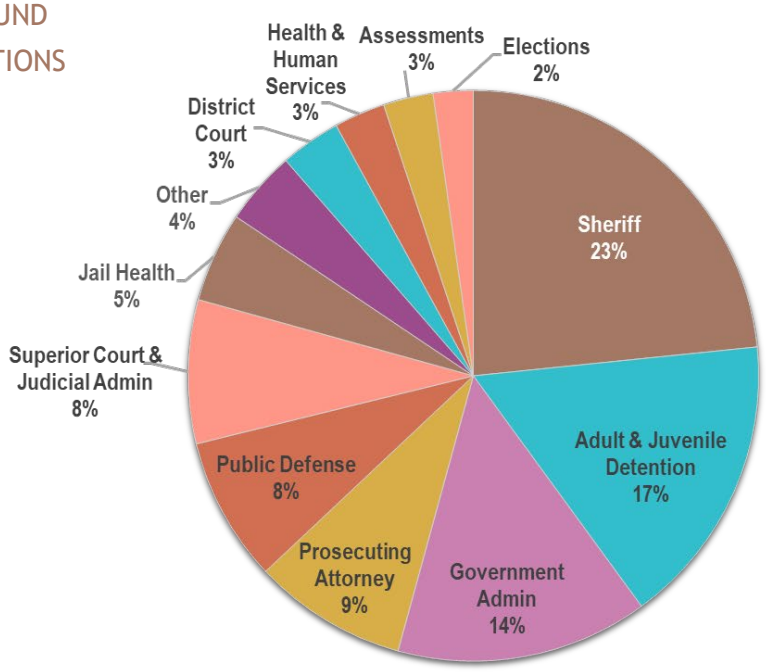


Fig. 12

The 2026-2027 General Fund Proposed Budget includes $2.73 billion of appropriations. **Figure 12** shows these by agency, with the government administration units aggregated.

The Justice and Safety function consists of the Sheriff's Office (KCSO), DAJD, Jail Health Services (JHS), the Prosecuting Attorney's Office (PAO), the Department of Public Defense (DPD), Superior Court, District Court, and the Department of Judicial Administration (the clerk's function to support Superior Court). Together, they comprise about 73.5 percent of the General Fund budget, with the Sheriff's Office being the single largest

expense. The State-mandated assessment and elections functions are another 5.1 percent while 2.9 percent of the budget goes to Public Health and human services.

Figure 12 includes all the programs the County provides on behalf of other governments. When these are removed, the "net" General Fund appropriations look different, as seen in **Figure 13**.

NET GENERAL FUND APPROPRIATIONS BY AGENCY

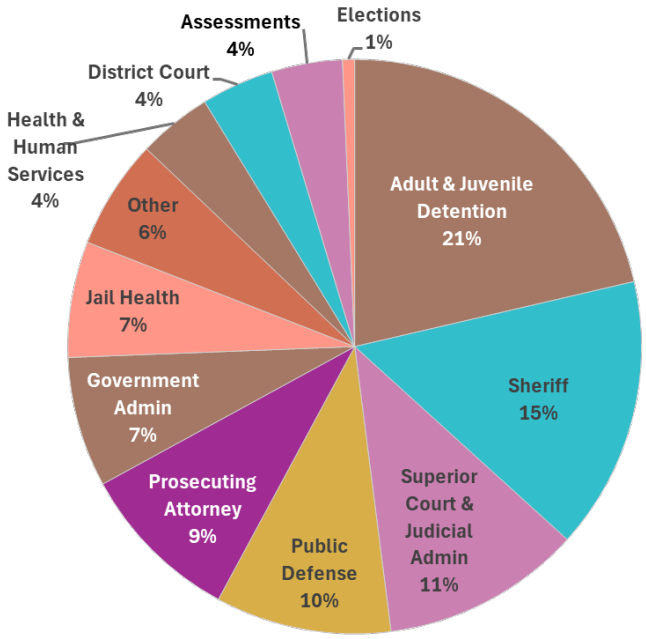


Fig. 13

Net General Fund appropriations total $1.86 billion and 77.8 percent goes to the justice system. The mix changes significantly because the KCSO budget includes large amounts of contract revenue. The KCSO share of the budget goes down from 23.4 percent in the total General Fund to 15.4 percent in the net, while the shares for all other criminal justice agencies increase. DAJD is now the largest net General Fund appropriation at 21.4 percent of the total.

Note also that the portion of the budget for government administration, including the Executive's Office, County Council agencies, Department of Human Resources, and others, decreases from 14.3 percent of the total to 7.3 percent of the net. This is because these agencies support the entire government and recover portions of their costs from other funds.

The portion of the net budget allocated to assessments and elections remains largely unchanged but the portion for Public Health and human services goes up to 4.2 percent.

GENERAL FUND APPROPRIATIONS BY AGENCY

Appropriation	2026-2027 PROPOSE
Adult & Juvenile Detention	$453,052,036
Assessments	$77,139,144
DCHS - General Fund Transfer To Dchs	$34,657,033
DES - Executive Services Administration	$7,754,815
DES - FMD Parking Facilities	$7,244,810
DES - General Fund Transfer To DES	$10,446,574
DES - Office of Emergency Management	$13,491,535
DES - Real Estate Services	$11,269,209
DES - Records & Licensing Services	$34,921,193
District Court	$93,627,559
DLS - General Fund Transfer To DLS	$16,169,358
DNRP - General Fund Transfer To DNRP	$4,018,057
DPH - General Fund Transfer To DPH	$20,346,234
DPH - Jail Health Services	$139,307,284
DPH - Medical Examiner	$24,105,337
Elections	$61,709,046
EXEC - Climate Office	$13,761,292
EXEC - County Executive	$774,559
EXEC - Office of Economic Opportunity & Creative Economy	$2,519,698
EXEC - Office Of Equity & Social Justice	$12,094,264
EXEC - Office Of Labor Relations	$8,309,587
EXEC - Office Of Performance Strategy & Budget	$37,433,544
EXEC - Office Of The Executive	$16,827,427
General Fund Transfer To Debt Service	$83,965,394
Human Resources Management	$61,407,666
Internal Support	$44,315,966
Judicial Administration	$70,850,383
LEG - Board Of Appeals	$2,113,268
LEG - Council Administration	$53,174,245
LEG - County Auditor	$7,514,768
LEG - County Council	$4,445,921
LEG - Hearing Examiner	$1,588,591
LEG - King County Civic Television	$2,456,863
LEG - Office Of Law Enforcement Oversight	$6,792,969
LEG - Ombuds Tax Advisor	$5,515,403
Prosecuting Attorney	$238,398,352
Public Defense	$223,547,666
Sheriff	$639,012,252
Small Agency	$34,754,323
Superior Court	$151,565,182
Total	**$2,732,398,808**

Figure 14 shows General Fund appropriations for each agency. Note that there are some other "appropriation units" that are not actual agencies but are used to appropriate money for specific purposes. Many departments, such as Community and Human Services, Local Services, and Public Health, receive large amounts of additional money beyond that sent from the General Fund.

Fig. 14

HOW THE NEW REVENUE WAS USED

When the 2025 budget was adopted, the County projected a deficit of about $150 million for the 2026-2027 General Fund budget. By June 2025, this had grown to about $175 million due to cost and caseload increases. The new money from HB 2015 was used to avoid large budget reductions that would otherwise have been necessary:

- About 80 Sheriff's deputies serving the unincorporated area and regional functions.
- Dozens of prosecutors and support staff.
- Services to crime victims in Superior Court and the Prosecutor's Office.
- Services to help people navigate the judicial system, especially for family law cases.
- Efforts to reduce gun violence through early intervention and community outreach.
- Services to domestic violence survivors and victims of sexual assault that are provided through contracts run by the DCHS.
- Programs to divert people from the justice system.
- Behavioral health programs that help people avoid contact with the justice system.
- Services provided in adult and juvenile detention facilities that support education, training, and reentry.

After these programs, staff, and services were preserved, Executive Braddock proposes to invest the remaining funds to address new requirements and improve the justice system. These include:

- Increasing General Fund support for reducing gun violence ($3,400,000). This replaces some, but not all, of the expiring federal funds.
- Increasing victim support services in the Prosecutor's Office ($2,204,000).
- Adding funds to support recruiting and hiring in the Sheriff's Office ($950,000).
- Adding juvenile probation counselors in Superior Court to reduce caseloads ($960,000).
- Adding funds to preserve homeless shelter services ($3,000,000).
- Increasing General Fund support for behavioral health programs ($2,000,000).
- Increasing compensation for interpreters in Superior and District courts to ensure access to justice ($1,680,000).
- Adding a Special Assault Unit deputy in the Sheriff's Office to reduce the backlog of cases in the unincorporated area ($435,000).
- Expanding adult reentry education and employment programming ($962,000).
- Adding staff and funding to the Department of Public Defense in response to higher filings and new caseload standards ($6,000,000).
- Providing adequate funding to the Sheriff's Office for services, supplies, and equipment ($7,450,000).

These additional funds covered a small fraction of requests from agencies that operate or support the justice system, including behavioral health and homelessness services. Many requests for additional staffing, expanded programs, and new initiatives had to be declined.

The incremental revenue from sales tax base expansion covered cost increases to continue current programs. These included higher food costs in DAJD, increased costs for temporary labor in JHS, additional licensing costs for software, and small staffing additions in several agencies.

The 2026-2027 Proposed Budget includes an undesignated fund balance of $78.4 million at the end of 2027, which represents 8 percent of the General Fund budget (some contract-supported functions are excluded from this calculation). The County's adopted financial policies require the undesignated fund balance to be between 6 percent and 8 percent, so the Proposed Budget is at the top of this range. Executive Braddock believes this is prudent given economic uncertainty and the potential for federal budget cuts. In addition, the County's Rainy Day Fund is projected to have a balance of $28.6 million at the end of 2027.

CHALLENGES

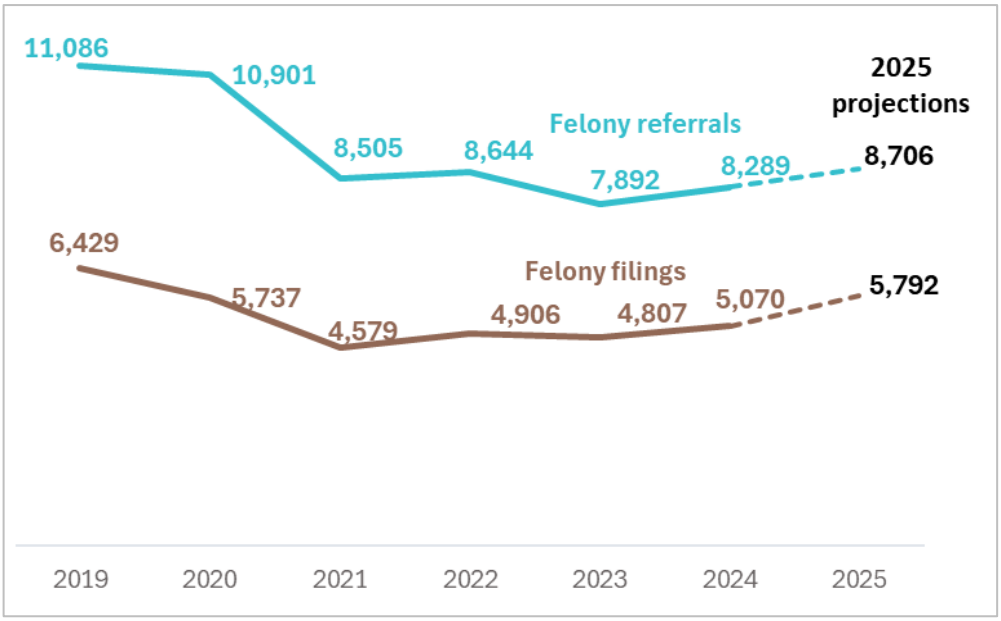
In addition to the general budget challenges listed previously, the General Fund has three other major issues. First, the 1 percent property tax revenue growth limit and slow projected growth in sales taxes means that 2026-2027 spending levels cannot be sustained. The financial plan shows a reserve shortfall of $70-90 million for the 2028-2029 biennium. This problem will require further action by the Legislature on local government revenues. If not, the County likely will be back to reducing budgets.

Second, the costs of several parts of the justice system have been growing rapidly. It is not always fully recognized that most people in the justice system are low-income and have one or more behavioral health issues. DPD represents approximately 88 percent of individuals charged with felonies, 58 percent of those charged with misdemeanors, and nearly all youth charged in juvenile court. JHS estimates that 65-70 percent of individuals in jail have a confirmed behavioral health issue, a much higher percentage than 15-20 years ago. This has led to rapid cost growth for the relevant agencies. Between 2023 and the 2026 Proposed Budget,[4] DPD costs increased by 24.4 percent, DAJD by 18.3 percent, and JHS by 17.2 percent.[5] Overall General Fund growth was only 8.1 percent for the same period.[6]

[4] These are annualized figures imputed from the corresponding biennial budgets.
[5] KCSO grew by 22.2 percent in the same period, but much of this growth was due to added staffing for contract cities and transit agencies.
[6] Calculating General Fund growth for this period is challenging because of federal COVID response money in the 2023 budget. Perhaps better comparisons are with the growth for other General Fund agencies between 2023 and 2026: Assessments at 12.4 percent, District Court at 9.3 percent, the Prosecutor's Office at 8.8 percent, and Superior Court at 7.9 percent.

ADULT FELONY REFERRALS AND FILINGS

Fig. 15

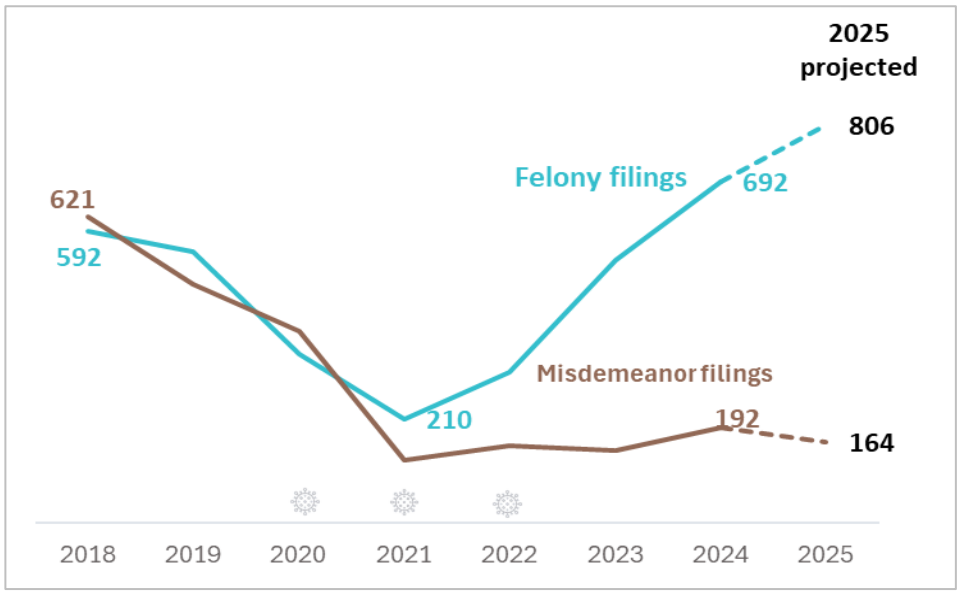


In addition to dealing with more behavioral health costs, caseloads in the justice system have been increasing. As shown in **Figure 15**, adult felony case filings have increased by about 26 percent since 2021.[7] Crime and filings fell at the beginning of the pandemic, but crime rates rose in 2022 and 2023. Pandemic-related restrictions meant that a significant backlog of cases accumulated. Although crime has declined in the last two years, reducing the backlog has increased filings. This increases costs, especially for DPD.

Juvenile court filings have grown even more. **Figure 16** shows the trends in felony and misdemeanor filings since 2018. Misdemeanor filings plummeted during the pandemic and have stayed low, largely due to diversion programs. In contrast, felony filings have soared and exceed pre-pandemic levels. This has increased the average daily population in juvenile detention to about 65 in the second quarter of 2025, the highest level in at least a decade.

JUVENILE FELONY AND MISDEMEANOR FILINGS

Fig. 16



[7] The 2025 figure is a projection based on filings through July.

Third, the State Supreme Court has adopted new caseload standards for public defense. These have a 10-year phase-in period starting in 2026. Staffing additions in recent budgets and longstanding practices for case weighting mean that the County already exceeds the previous standards. DPD estimates that the County is about 30 percent of the way to the new standards, a level that is not required until 2028. While these standards are not an immediate issue, they will require significant increases in DPD's budget in future years. This is essentially unaffordable with current revenue sources, so DPD may eventually be in a situation where it has to decline cases due to lack of staff. That likely would mean that charges would be dismissed. The State Court of Appeals recently ruled that counties can sue the State for providing inadequate funding for public defense. If this litigation is ultimately successful, the State would either have to provide more revenue options or take on the cost of public defense.

OTHER NOTEWORTHY BUDGETS

METRO TRANSIT

Metro Transit is the County's largest function and provides bus service throughout the county. It is one of the ten largest bus and trolley systems in the U.S. by ridership. Metro also contracts with Sound Transit, the City of Seattle, and a few other organizations to operate additional bus service and regional light rail. Ridership was greatly affected by the COVID-19 pandemic. It has gradually recovered to about 74 percent of 2019 levels.

Metro's finances are currently strong because of the infusion of nearly $1 billion of federal money during the pandemic and the expansion of the sales tax base. The Proposed Budget restores 334,000 hours of bus service that was reduced during the pandemic. It also includes funding to operate two new RapidRide lines: the I line that connects Renton, Kent, and Auburn; and the J line between the University District and South Lake Union in Seattle.

The Proposed Budget includes continuation of the SaFE Reform program that was implemented in the 2025 budget and in a supplemental appropriation in mid-2025. This includes adding KCSO transit police and contracted security officers, more frequent cleaning of buses and bus stops, and outreach teams to help people access behavioral health services.

However, Metro's current revenue sources are inadequate to fund the current level of operations and an ambitious capital proposal in the longer run. **Figure 17** shows the projected trend in Metro's fund balance. By 2031 Metro will exhaust its undesignated fund balance and will either have to reduce spending or start to use reserves set aside under current policies.

METRO TRANSIT FUND BALANCE

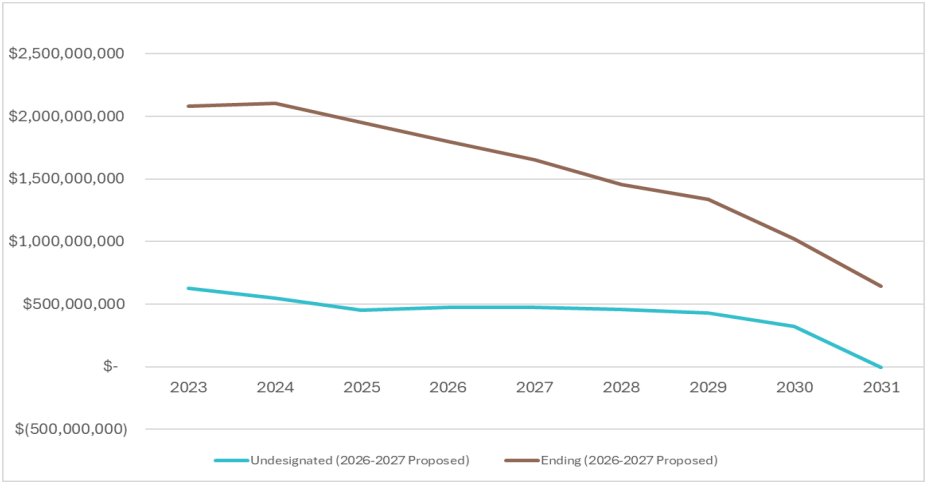


Fig. 17

As a consequence, the 2026-2027 Proposed Budget ramps down some of the previously projected capital program. Metro has been operating with a goal to convert the entire fleet to zero emissions by 2035. It has become clear that this is not financially or technologically possible. Local utilities cannot provide sufficient

additional electric capacity at every base on this schedule. Bus manufacturers cannot produce enough vehicles to meet this schedule and the reliability of some zero-emissions buses has been problematic. Thus, while the capital budget assumes continued investment in electrification, some of the projects are postponed for several years. Full conversion to zero emissions is likely to occur by the mid-2040s.

HOSPITAL TAX, HARBORVIEW, AND PUBLIC HEALTH

In 2024, King County received an expanded property tax authority to support the County's public hospital (Harborview) and associated clinics. The Council set the 2025 tax rate at 10 cents per $1000 of assessed value, which was half of the maximum allowed rate. For 2026 and 2027, Executive Braddock is proposing a 15-cent rate that would raise $275 million over the biennium, to be allocated as follows:

- $99 million for Harborview operations, a 5 percent per year increase over the 2025 level.
- $42 million to support capital projects at Harborview that are part of the voter-approved bond program. This acknowledges that the bond issue cannot fully fund all of the projects included in its original scope because of construction inflation.
- $45 million to pay for a portion of the cost of a new parking garage to be built on the Harborview campus.
- $24 million to cover the 2026-2027 costs of five Harborview major maintenance projects approved in 2025.
- $23 million for tenant improvements to the Duncan Building, which has been acquired to be the new location of the Pioner Square Clinic.
- $10 million for additional Harborview major maintenance projects. This will support condition assessments and preliminary planning.
- $1 million to continue to pay for County staff and support for the Harborview board.
- $31 million as a reserve for potential Medicaid cuts that would adversely affect Harborview's finances.

The 2026-2027 Proposed Budget continues implementation of the Harborview Medical Center capital project, which was approved in 2020 and is mostly supported by voter-approved bonds. A new appropriation of $220 million is included in the budget, most of which will go to design and permitting of the new hospital tower and associated infrastructure improvements on other parts of the campus.

Starting in 2025, Harborview is providing $28 million annually to support the clinics operated by the County's Public Health Department. This support used to come from the General Fund but the State-imposed revenue limitations made it difficult to continue that funding. Harborview currently has agreed to continue this support through 2027. Negotiations will need to occur in 2027 to determine funding levels for 2028 and beyond.

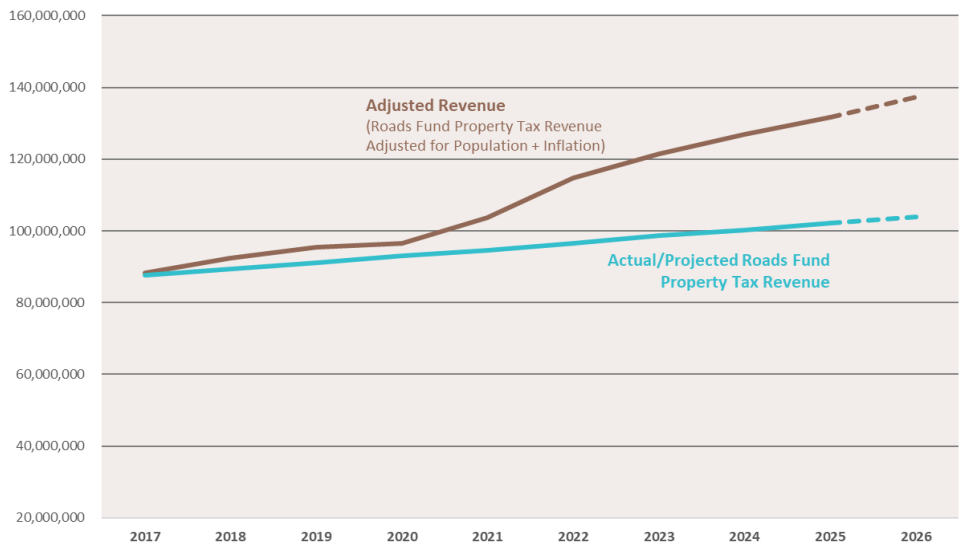
The Public Health Fund's financial plan shows large deficits starting in 2028. Cost growth exceeds projected revenue growth from State and local sources. Much of existing federal funding is uncertain and the Medicaid cuts in HR 1 would significantly reduce revenue for the clinics. The financial plan does not assume continued support from Harborview for the health clinics after 2027, but even if that support were continued, the Fund would face deficits. The Executive has started a process to review the current operational model for the clinics to determine ways to restructure clinic operations to increase efficiency. To support this process, the 2026-2027 Proposed Budget eliminates 27 vacant positions in clinic operations.

ROAD SERVICES DIVISION

The Department of Local Services (DLS) has two operating divisions, each of which faces major financial challenges. The Roads Services Division maintains all streets, roads, bridges, sidewalks, and traffic signals in the unincorporated portion of the county. The largest revenue source for Roads is a property tax collected only in the unincorporated area. As with the General Fund, revenue growth is capped by State law at 1 percent per year. **Figure 18** shows how this revenue stream has grown since 2017.[8] If revenue had kept up with inflation and population growth, Roads would have nearly $30 million more funding in 2025 than it currently has.

ROADS PROPERTY TAX LEVY

Fig. 18

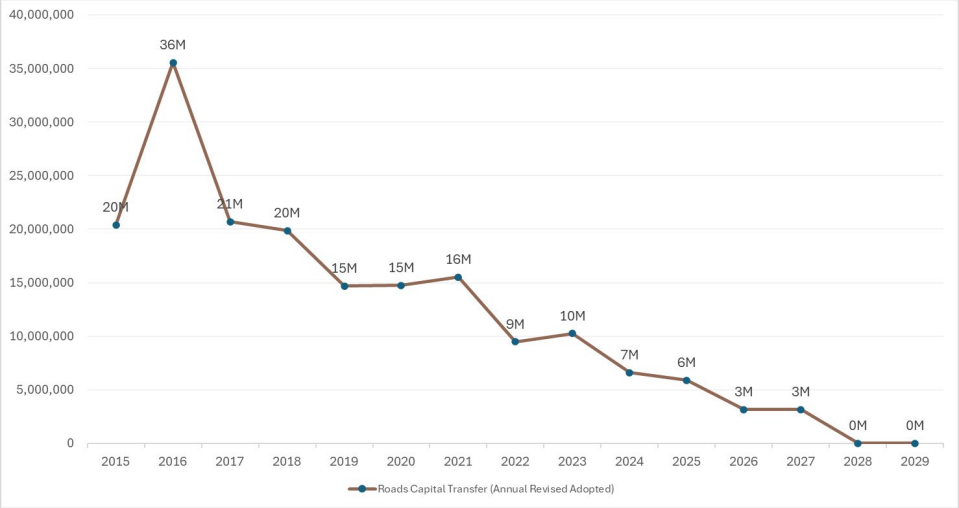


The only other regular source of funding for Roads is a portion of the State gas tax. This revenue stream has remained essentially constant for many years. Roads also receives grants for some of the cost of capital projects, but these vary widely from year to year.

[8] Data for earlier years are affected by annexations that removed urban areas from the unincorporated area.

ROADS ANNUAL CAPITAL TRANSFER

Fig. 19



Because of these revenue limitations, Roads has been gradually reducing its capital program. **Figure 19** shows the trend in contributions from the operating fund to the capital fund since 2015. Roads has prioritized preserving operating funding for as long as possible, so the 2026-2027 Proposed Budget shows continued reductions in the capital program to only $3 million per year. Unless a new funding source is obtained, Roads likely will have no funding available for new capital projects by 2028, other than projects funded from outside sources, such as the King County Flood Control District or State grants. This will eventually lead to closures of roads or bridges when there is no money for repair or replacement.

PERMITTING DIVISION

The DLS Permitting Division is responsible for land use, permitting, and environmental review in the unincorporated portion of the county. This mostly involves residential development but there are occasional large industrial projects that require permitting. New State legislation (SB 5290) requires permits to be issued on strict timelines beginning in 2025 or a portion of the cost of the permit will be rebated. To meet these requirements, Permitting changed processes, improved performance reporting, and added staff in 2024. As of July 2025, 96 percent of new permits had been processed within the State requirements.

Unfortunately, high interest rates and a weakening economy started to reduce permit volumes in the summer of 2024. Volumes are now at all-time lows, even below the numbers seen during the pandemic. Current forecasts are that these low levels are likely to persist for several years. This means that current spending is far in excess of revenues, leading to a projected negative fund balance of $8.75 million by the end of 2025.

The 2026-2027 Proposed Budget addresses this situation in several ways. First, eight positions are being eliminated, all of which are vacant, and additional positions will remain unfilled when they become vacant. Permitting believes it can still meet the SB 5290 timelines with the reduced staff. Second, the Executive is proposing an 11.8 percent rate increase, plus a restructuring of the fee schedule to generate more revenue in the initial stages of permit review. Third, the budget includes funding for a new permitting technology system that will reduce future operating costs. This will be funded through a 3.5 percent rate surcharge for 2026 and 2027 only. Because of the large negative fund balance, Permitting's financial plan does not assume full financial recovery until the end of 2031.

HOMELESSNESS RESPONSE

Services to individuals experiencing homelessness in King County are funded through a complex mix of federal, State, and local money. King County and the City of Seattle created the King County Regional Homelessness Authority (KCRHA) to improve coordination among programs. Most of the County's funding for homelessness services flows through KCRHA.

Revenues to support these services are declining in 2026 and 2027. Federal pandemic response funding has ended. Revenue from document recording fees has declined since the housing market has slowed due to high interest rates. The State backfilled this shortfall in 2025 but has not fully backfilled it for 2026-2027.

The 2026-2027 Proposed Budget continues support for most homeless shelters, people living in vehicles, and related programs using a combination of State and local funding sources. Funding is also provided to operate a new shelter in Federal Way that is expected to open by the end of 2025.
During the pandemic, the County and Seattle funded a large new shelter on 6th Avenue South. This was paid for with federal pandemic response funds and the County and City have committed local resources through the end of the property lease in May 2027. Unless new revenue is received, the Proposed Budget assumes this shelter will have to be closed at that time.

The County estimates that this set of decisions will result in $83 million for KCRHA in 2026-2027, slightly less than the Authority's request.

The Proposed Budget uses $3 million of General Fund to help support shelters. The General Fund would also provide $2.6 million to non-profits that are losing federal funding for homelessness prevention, shelters, and transitional and supportive housing.

Potential federal cuts could have a disastrous effect on affordable housing. Significant reductions are being discussed for permanent supportive housing and operations and rent support. King County does not have funds to offset these potential cuts, meaning that hundreds of individuals might become homeless within a few months.

MIDD

The Mental Illness and Drug Dependency (MIDD)[9] Fund is supported by a 0.1 percent sales tax authorized in State law. Voter approval is not required. The MIDD tax was first collected in King County in 2008. The County Council has chosen to impose the tax for specific periods of time, although that is not required by State law. The current authorization expires at the end of 2025 and a 9-year renewal is planned.

MIDD spending is governed by an implementation plan that sets out specific strategies. The Executive has recommended continuing the existing plan for 2026-2027 in order to give the new Executive an opportunity to guide the development of an updated plan. Legislation to extend the current plan will accompany the Proposed Budget. The Proposed Budget is consistent with this plan.

DCHS worked with organizations and the MIDD Advisory Committee to develop a proposed 2026-2027 budget. Unfortunately, this was done before the July revenue forecast, which was lower than previously assumed. The Executive was thus required to reduce some of the recommended expenditures. This challenge was met in large part by recognizing that many MIDD programs have significant underexpenditures because of the difficulty of finding qualified staff.

The Executive is also proposing two specific reserves of MIDD funds: $5 million for future expected costs of Medications for Opioid Use Disorder (MOUD) in JHS, and $8 million to be available to partially offset potential federal cuts to behavioral health services. Consequently, the MIDD Fund may have a small reserve shortfall by the end of 2027.

A new MIDD implementation plan will have to address multiple challenges, including sales tax revenue growth that is slower than expenditure growth, likely reductions in State and federal funds for behavioral health, and growing demands for many services. A new plan will need to be in place by early 2027 for use with the 2028-2029 budget.

INFORMATION TECHNOLOGY INITIATIVES

King County Information Technology (KCIT) has two major initiatives in the 2026-2027 Proposed Budget. In response to guidance from Executive Braddock, KCIT proposes establishing an Artificial Intelligence Innovation Fund by reallocating $1 million of existing fund balance. Agencies would be asked to submit proposals in early 2026 and KCIT would use the existing technology project review process to select proposals for funding. Requests for Microsoft Copilot licenses would go through the same review process. KCIT is also proposing to add two staff to support AI efforts.

KCIT is also proposing significant new investments in information security. Many governments, including the Port of Seattle and Seattle Public Library, have been subject to ransomware and other attacks. King County has already invested in IT security staffing and systems in recent budgets. The Proposed Budget would expand on this with additional staffing and with an externally staffed 24/7 Security Operations Center.

[9] This terminology is now archaic but is the wording in State statute. Today, this would be labeled as "Behavioral Health."

GENERAL FUND AND FINANCING ACTIVITIES

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 75 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, Racial, 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 S&P Global 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) and County hospital levy 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. When the 2025 annual budget was adopted, the County projected a deficit of about $150 million for the 2026-2027 General Fund budget. This was based on a combination of unusually high inflation during the COVID-19 pandemic, which raised the County's costs for salaries, health care benefits, materials, utilities, and construction, and the structural gap that limits growth in the County's major revenue sources.

Two pieces of revenue-related legislation passed by the State Legislature during the 2025 legislative session generated enough revenue to avoid significant General Fund reductions to balance the 2026-2027 budget, and to allow for moderate adds where needs were greatest:

1. HB 2015 gives qualifying counties and cities the ability to impose a 0.1% additional sales tax for criminal justice purposes (broadly defined). King County has acted to impose this tax as of January 1, 2026. It is projected to raise $203.5 million for the General Fund in 2026-2027.

2. The Legislature also extended the sales tax base to cover additional services, including more information technology services, temporary employment agencies, and certain advertising services. This is projected to generate $29.1 million for the General Fund in 2026-2027.

However, the structural imbalance between the growth in revenues and expenditures in the General Fund remains, resulting in a projected deficit for the 2028-2029 biennium of $90 million.

GENERAL FUND REVENUES: NEW REVENUES PREVENT REDUCTIONS, BUT 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 $2.67 billion for 2026-2027.

Figure 1: GENERAL FUND REVENUES

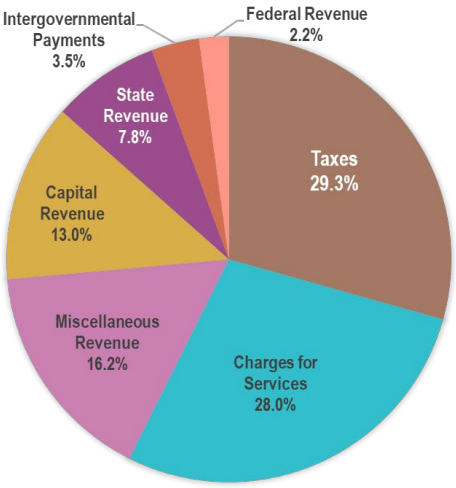
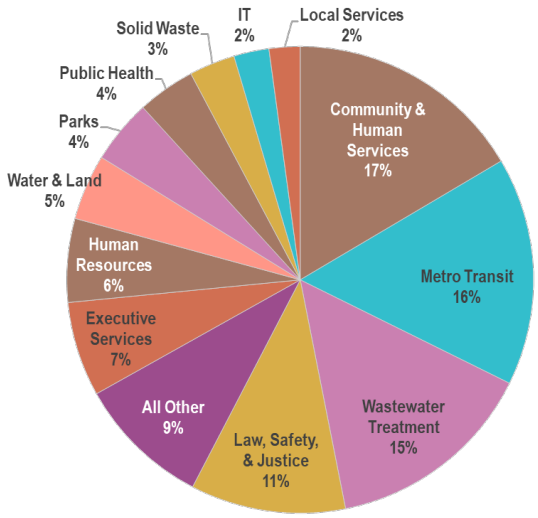


Figure 1 shows the breakdown of projected 2026-2027 General Fund revenues. The property tax is the largest source at 33 percent. Sales taxes, including the new 0.1 percent tax that begins in 2026, represent 24 percent – up from 17 percent in the 2025 budget. Charges for services, most of which are charges to other County funds for services provided by General Fund agencies or contracts to provide services to other governments, account for 32 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 11 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.

Figure 2: NET GENERAL FUND REVENUES



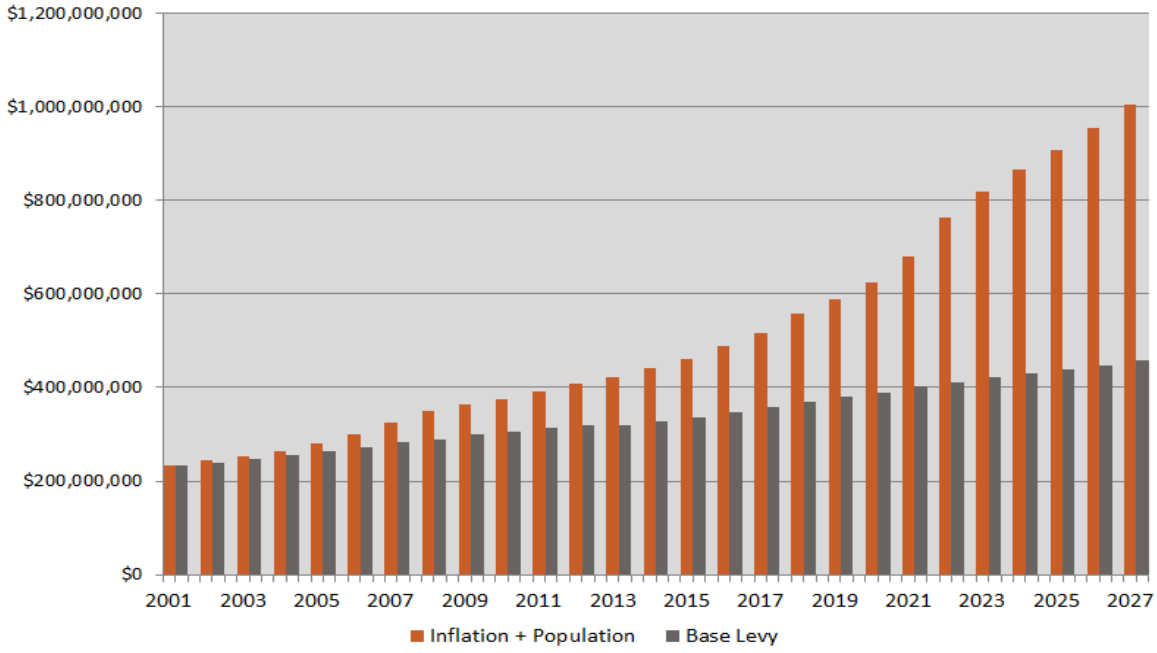
In this view, the property tax accounts for 49 percent of the General Fund's revenue. Sales taxes represent another 35 percent of the revenue. Thus, almost 85 percent of the net General Fund revenue comes from these two sources. It is worth noting that state and federal direct support to the General Fund is minimal, representing a combined 2 percent of the total.

The 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. 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 2025, the difference between the bars is $470 million. This difference is estimated to grow to almost $550 million annually by the end of the 2026-2027 biennium. 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 is also more adversely affected by the structure of the sales tax than most other counties in Washington State due to its mix of population and taxable sales activity in incorporated versus unincorporated areas of the County. The County levies three separately authorized sales taxes that generate revenue for the General Fund, each of which has different collection and allocation processes that impact its stability:

Local and Option Sales Tax. The sales tax rate received by a county for its basic local and option sales tax 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.

As a result, King County receives almost none of this sales tax at the full 1.0 percent rate. This sales tax makes up about 62% of the General Fund's total sales tax revenue. **Figure 4** shows that King County only had 4.2 percent of its taxable retail sales in the unincorporated area in 2024, far lower than any other urban county in Washington.

Figure 4: SALES TAX IN UNINCORPORATED AREA

County	2024 Taxable Sales	2024 Unincorporated Taxable Sales	County Share of Taxable Sales
Kitsap	7,140,055,679	3,326,824,868	46.6%
Clark	12,634,873,066	3,550,077,232	28.1%
Pierce	24,960,590,413	6,391,791,014	25.6%
Snohomish	22,959,737,978	5,262,287,020	22.9%
Whatcom	6,651,040,106	1,441,671,585	21.7%
Thurston	8,217,407,490	1,567,968,358	19.1%
Spokane	15,691,936,731	2,657,754,698	16.9%
Yakima	5,730,347,649	995,711,447	17.4%
Benton	6,434,410,228	687,580,048	10.7%
King	**93,334,127,770**	**3,924,057,933**	**4.2%**

Pre-existing Criminal Justice Sales Tax. 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). This sales tax makes up about 6% of the General Fund's total sales tax revenue.

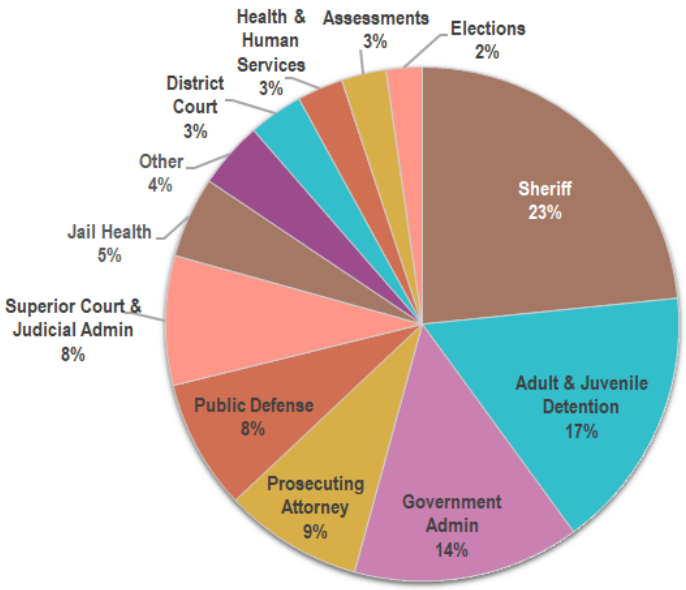
As the County has implemented the State Growth Management Act, its unincorporated area population has declined. The County conducted a study in 2017 to identify total criminal justice expenditures by cities and the County and compare them with the distribution of the criminal justice sales tax. King County had about 37 percent of the total expenditures but only received 20 percent of the revenue. The City of Seattle basically broke 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.

New 0.1 percent Sales Tax. The new councilmanic 0.1 percent sales tax that the King County Council acted to impose as of January 1, 2026, will not be subject to either of the collection and allocation restrictions noted above. It will apply a flat 0.1% tax rate, received wholly by King County, countywide regardless of geography. This sales tax makes up about 32% of the General Fund's total sales tax revenue.

GENERAL FUND EXPENDITURES

King County's 2026-2027 Proposed Budget includes $2.73 billion in appropriations from the General Fund. **Figure 5** shows how this is split among agencies.

Figure 5: GENERAL FUND APPROPRIATIONS BY AGENCY

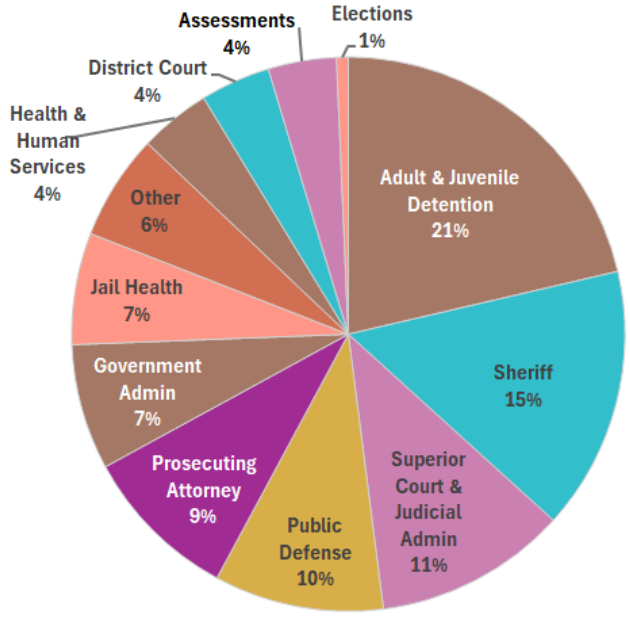


The King County Sheriff's Office (KCSO) has the single largest General Fund appropriation at 23 percent, followed by the Department of Adult and Juvenile Detention (DAJD) at 17 percent. DAJD is responsible for the two adult jails: the King County Correctional Facility (KCCF) in Seattle and the Maleng Regional Justice Center (MRJC) in Kent. DAJD also runs the Clark 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 legal 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 legal and public safety system accounts for about 74 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 15 percent because much of its budget is supported by contracts with cities and transit agencies. The criminal justice system represents 78 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 Government Administration. Elections receives significant funding from charges to other jurisdictions for election costs and the Government Administration agencies charge other County funds for a portion of their costs. Elections shrinks to 0.7 percent and Government Administration represents about 7 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

When the 2025 budget was adopted, the County projected a deficit of about $150 million for the 2026-2027 General Fund budget. By June 2025, this had grown to about $175 million due to cost and caseload increases. The new money from HB 2015 was used to avoid large budget reductions that would otherwise have been necessary:

- About 80 Sheriff's deputies serving the unincorporated area and regional functions.
- Dozens of prosecutors and support staff.
- Services to crime victims in Superior Court and the Prosecutor's Office.
- Services to help people navigate the judicial system, especially for family law cases.
- Efforts to reduce gun violence through early intervention and community outreach.
- Services to domestic violence survivors and victims of sexual assault that are provided through contracts run by the DCHS.
- Programs to divert people from the justice system.
- Behavioral health programs that help people avoid contact with the justice system.
- Services provided in adult and juvenile detention facilities that support education, training, and reentry.

After these programs, staff, and services were preserved, Executive Braddock proposes to invest the remaining funds to address new requirements and improve the justice system. These include:

- Increasing General Fund support for reducing gun violence ($3,400,000). This replaces some, but not all, of the expiring federal funds.
- Increasing victim support services in the Prosecutor's Office ($2,204,000).
- Adding funds to support recruiting and hiring in the Sheriff's Office ($950,000).
- Adding juvenile probation counselors in Superior Court to reduce caseloads ($960,000).
- Adding funds to preserve homeless shelter services ($3,000,000).
- Increasing General Fund support for behavioral health programs ($2,000,000).
- Increasing compensation for interpreters in Superior and District courts to ensure access to justice ($1,680,000).
- Adding a Special Assault Unit deputy in the Sheriff's Office to reduce the backlog of cases in the unincorporated area ($435,000).

- Expanding adult reentry education and employment programming ($962,000).
- Adding staff and funding to the Department of Public Defense in response to higher filings and new caseload standards ($6,000,000).
- Providing adequate funding to the Sheriff's Office for services, supplies, and equipment ($7,450,000).

These additional funds covered a small fraction of requests from agencies that operate or support the justice system, including behavioral health and homelessness services. Many requests for additional staffing, expanded programs, and new initiatives had to be denied.

The incremental revenue from sales tax base expansion covered cost increases to continue current programs. These included higher food costs in DAJD, increased costs for temporary labor in JHS, additional licensing costs for software, and small staffing additions in several agencies.

The 2026-2027 Proposed Budget includes an undesignated fund balance of $78.4 million at the end of 2027, which represents 8 percent of the General Fund budget (some contract-supported functions are excluded from this calculation). The County's adopted financial policies require the undesignated fund balance to be between 6 percent and 8 percent, so the Proposed Budget is at the top of this range. Executive Braddock believes this is prudent given economic uncertainty and the potential for federal budget cuts. In addition, the County's Rainy Day Fund is projected to have a balance of $28.6 million at the end of 2027.

2026-2027 General Fund (10) Financial Plan (in millions)

Summary includes Goat Hill Garage Operations (1415) and Bond Subfund (0017) subfunds as reported in ACFR

	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
BEGINNING FUND BALANCE	**294.8**	**112.3**	**101.8**	**18.3**
REVENUES				
Property Tax	430.8	888.4	923.0	959.2
Sales Tax	195.6	637.1	664.2	671.5
Federal Revenue	9.2	16.3	16.0	16.0
State Revenue	24.6	50.1	50.4	50.4
Fines, Fees, Transfers	116.2	210.8	198.3	200.9
Charges for Services	373.8	818.7	869.4	927.6
Other Taxes	6.3	5.8	4.2	2.6
Interest	23.8	45.7	42.3	41.1
General Fund Revenues	**1,180.2**	**2,672.9**	**2,767.8**	**2,869.1**
EXPENDITURES				
Justice and Safety	900.6	2,016.2	2,156.1	2,330.6
Administration/General Government	249.8	457.5	464.5	502.1
Public Health	20.5	44.5	44.0	47.6
Debt Service	32.7	84.0	108.9	94.8
Elections	31.5	61.7	66.3	71.7
Human Services	22.3	34.7	25.0	27.0
Physical Environment	19.7	33.9	33.3	36.0
Supplementals/Carryover/Reappropriations	111.2	0.0	0.0	0.0
Underexpenditures*	(25.5)	(54.2)	(57.5)	(61.6)
General Fund Expenditures	**1,362.8**	**2,678.2**	**2,840.8**	**3,048.2**
Other Fund Transactions	0.0	5.2	10.5	10.5
Ending Fund Balance	**112.3**	**101.8**	**18.3**	**(171.3)**
DESIGNATIONS AND SUBFUNDS				
Designations	3.3	2.9	2.5	2.3
Subfund Balances	0.0	0.0	0.0	0.0
EXPENDITURE RESERVES				
Carryover and Reappropriation	5.2	10.5	10.5	10.5
Credit Rating Reserve*	4.9	6.1	7.3	8.5
Executive Contingency	0.1	0.1	0.1	0.1
South Park Bridge Post Annexation Operations	0.0	0.0	2.0	4.0
Trial Court Improvement Account Reserve	1.4	2.0	2.6	3.1
Risk Reserve*	30.3	1.8	2.1	3.1
Reserves	**45.1**	**23.4**	**27.0**	**31.5**
Ending Undesignated Fund Balance*	**67.1**	**78.4**	**(8.8)**	**(202.9)**
6% Undesignated Fund Balance Minimum	50.4	58.8	61.3	62.8
Over/(Under) 6% Minimum	**16.8**	**19.6**	**(70.0)**	**(265.7)**
Over/(Under) 8.0%	**0.0**	**0.0**	**(90.4)**	**(286.6)**
Rainy Day Reserve	27.0	28.6	30.4	32.2

2026-2027 General Fund Financial Plan Footnotes

- 2025 Estimates reflect current best estimates of revenues and expenditures through 12/31/2025.

- 2026-2027 Proposed Budget is consistent with the budget system of record (PBCS).

- Revenue estimates for 2025 - 2031 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.

	2026-2027	2028-2029	2030-2031
Property Tax	As Proposed	3.9%	3.9%
Sales Tax (including sales tax dedicated to criminal justice)	As Proposed	4.3%	1.1%
Charges for Services*	As Proposed	6.2%	6.7%
All Other**	As Proposed	-5.3%	-0.1%
Blended Revenue Growth Rate	As Proposed	3.5%	3.7%

** Charges for Services are increased with inflation except where known proposed changes will result in increases or decreases to these charges.*

*** All Other revenues generally align with inflationary assumptions, but decrease in outyears due to one-time activity in the 2026-2027 budget.*

- Property Tax forecasts for 2025 - 2031 are based on the July 2025 OEFA forecast adopted by the Forecast Council and assume the current property tax structure and a collection rate of 100%.

- Sales Tax forecasts for 2025 - 2031 are based on the July 2025 forecast provided by OEFA.

- Expenditure estimates for 2028-2029 and 2030-2031 are based on the following assumptions. The percentages indicate the expected percentage change over the previous budget cycle.

	2026-2027	2028-2029	2030-2031
CPI (Seattle July to June CPI-U)	As Proposed	6.9%	6.7%
Blended Labor	As Proposed	6.5%	6.3%
Operating GF Transfers	As Proposed	6.9%	6.7%
Blended Operating Growth Rate	As Proposed	5.3%	8.1%

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

	2026-2027	2028-2029	2030-2031
Building Repair and Replacement	-	2.0	2.1
GF-backed IT Projects	-	2.0	2.1
Expenditure of Designated Fund Balance	-	-	-
Total	-	4.0	4.3

- The debt service schedule for 2025 - 2031 is based on the following table (in millions):

Debt Service Elements	2026-2027	2028-2029	2030-2031
Existing Debt Issues	51.1	45.4	31.3
New Debt Issuance	31.9	62.5	62.5
Debt contingency for new issues and variable rate	1.0	1.0	1.0
Total Debt Service	84.0	108.9	94.8

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.

- The 2026-2027 Proposed Budget includes vacancy assumptions in the majority of General Fund operating budgets. This is budgeted directly in appropriation units. An additional underexpenditure assumption of $54.2 million is included in the biennial budget, reflecting an assumed $43.7 million in actual underexpenditures and a reappropriation of $10.5 million into 2028-2029.

- Designations and subfund balances include the following for each of the years (in millions):

	2026-2027	2028-2029	2030-2031
Loans	0.0	0.0	0.0
Assigned for Capital Projects	0.0	0.0	0.0
Crime Victim Compensation Program	0.7	0.7	0.7
Drug Enforcement Program	1.4	1.4	1.4
Anti-Profiteering Program	0.1	0.1	0.1
Dispute Resolution	0.0	0.0	0.0
Wheelchair Access	0.6	0.2	0.0
Total*	2.9	2.5	2.2

*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 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, Internal Support, and External Support, followed by more detailed information.

Appropriation Unit	2026-2027 Proposed Budget
General Fund transfer for Debt Service	$ 83,966,000
General Fund transfer to Department of Local Services (DLS)	$ 16,170,000
General Fund transfer to Department of Community and Human Services (DCHS)	$ 34,658,000
General Fund transfer to Department of Executive Services (DES)	$ 10,447,000
General Fund transfer to Department of Public Health (DPH)	$ 20,347,000
General Fund transfer to Department of Natural Resources and Parks (DNRP)	$ 4,019,000
Internal Support	$ 44,316,000
External Support	$ 21,831,000

General Fund transfer for Debt Service: $83,966,000

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 4.2 percent by the end of the biennium. In 2026-2027, this contribution will pay the debt service on about 35 current projects and 20 new or expanding projects.

General Fund transfer to Department of Local Services (DLS): $16,170,000

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

- $9.5 million funds the Permitting Division's code enforcement program, which investigates and resolves complaints of code violations in unincorporated King County. About half of the funding supports Prosecuting Attorney's Office (PAO) and Risk Management services arising from code enforcement actions.

- $6.7 million will support investments in urban unincorporated King County and the development of a community-centered advisory board, including:
    - Support for the ongoing administrative needs of the participatory budgeting program.
    - $0.7 million in support for White Center business organizations and beautification of the business district.
    - $1.4 million for supporting the King County Comprehensive Plan

General Fund transfer to Department of Community and Human Services (DCHS): $34,658,000

Transfers to DCHS support several programs in the Community Services Operating, Employment and Education Resources, Housing and Community Development, and Behavioral Health Funds. The General Fund also supports costs for the SoDo facility lease budgeted in DCHS.

Transfer to Housing and Community Development Fund ($5.6 million)

- $3.0 million in one-time funding to continue some outreach and shelter locations through the 2026-2027 biennium.
- $2.6 million in one-time funding for transitional and supportive housing, shelter, homelessness prevention, diversion, and outreach for youth and young adults

Transfer to Employment and Education Resources Fund (Fund 2240, $15.2 million)

- $7.9 million in funding for King County Youth Diversion and Intervention program to divert juvenile cases out of the criminal legal system and provide services for harmed parties.
- $2.8 million for youth and family services contracts.
- $1.0 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. It also supports transportation contracts for DPD clients.
- $0.3 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.
- $3.2 million supports administration of the youth programs and other miscellaneous education and employment services.

Transfer to Community Services Operating Fund (Fund 1421, $8.1 million)

- $3.3 million for domestic violence survivor services such as community advocacy, crisis intervention, legal advocacy, shelter, and safety planning.
- $1.6 million for sexual assault victim services.

- $1.1 million for civil legal services contracts.
- $0.4 million for senior center services and operations.
- $0.2 million for the LELO relicensing program.
- $1.5 million for administrative costs associated with managing community service contracts.

Transfer to Behavioral Health Fund (Fund 1120, $0.7 million)

- $0.7 million for Community Prevention and Wellness Initiative (CPWI) to maximize financial support for youth coalitions in North Highline, Vashon, SE Seattle/Skyway, Snoqualmie, South Seattle and Auburn, as recommended by the King County Cannabis Inter-Departmental team.

SoDo Facility Lease Support ($5.1 million) to pay for DCHS's portion of the SoDo facility through the current lease term of May 2027.

General Fund transfer to Department of Executive Services (DES): $10,447,000

- $6.8 million is transferred to support the animal services program. This represents approximately 37 percent of the funding for this regional service.
- $3.7 million is transferred to FMD for the following purposes:
    - $1.7 million to support maintenance and operations at the Kent Hotel.
    - $1.8 million will be contributed to the facilities maintenance division to support emergency shelter services in 2025. This funding will provide custodial service and security at Harborview Hall, the 4th and Jefferson Building, and Mary's Place Shelter.
    - $0.2 million for maintenance and operations at the Harbor Island warehouse (for 2026 only).

General Fund transfer to Public Health – Seattle & King County (PHSKC): $20,347,000

- $5.9 million will be contributed to regional community health services, which include a variety of community partnership programs.
- $6.2 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.
- $6.4 million will be contributed to support gun violence prevention and other efforts to reduce youth involvement in the criminal legal system.
- $1.3 million will be contributed to Prevention to serve the community by monitoring, investigating, controlling and prevention of over 60 notifiable communicable diseases.

- $0.5 million will be contributed to Environmental Health community planning, homelessness response, and water system capacity planning.

General Fund transfer to Department of Natural Resources and Parks (DNRP): $4,019,000

- $3.1 million funds the Local Infrastructure Project Area (LIPA) transfers to the City of Seattle for the Transfer of Development Rights (TDR) program.
- $0.5 million in one-time funds to support updates to the Flood Code and compliance work related to the National Flood Insurance Program.
- $0.4 million supports the Historic Preservation Programs.

Internal Support: $44,316,000

The Internal Support budget includes charges that are paid centrally on behalf of General Fund agencies. In 2026-2027, major charges include:

- Employee Transportation Program costs.
- Central rate charges for functions with benefit to all General Fund agencies.
- The Department of Local Services (DLS) Director's Office overhead rate.
- Pacific Science Center Loan payments

The 2026-2027 Proposed Budget also includes two one-time items in this appropriation unit:

- $1.5 million for Harbor Island facility rent for 2026.
- $0.5 million for additional forecasted need for outside counsel services.

External Support: $21,831,000

The External Support budget provides one-time fiscal support to external partners for programs or projects that do not clearly align with the mission of departments. This appropriation unit is managed by the Office of Performance, Strategy and Budget. The 2026-2027 Proposed Budget includes the following items:

- $16.4 million in community facility capital investments.
- $3.2 million in community organization operational support.
- $2.0 million in capital support for food banks and similar providers.
- $0.2 million for dues and memberships for outside organizations.

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DEBT SERVICE (EN_A69100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**40,070,695**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**80,141,390**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(5,600,000)	0	0.0	0.0
Decision Package Adjustments	9,424,004	0	0.0	0.0
2026-2027 Executive Proposed	**83,965,394**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**83,966,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	9,424,004	0	0.0	0.0
Total Decision Package Adjustments	9,424,004	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DLS (EN_A69200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**13,664,325**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**27,328,650**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(14,190,650)	0	0.0	0.0
Decision Package Adjustments	3,031,358	0	0.0	0.0
2026-2027 Executive Proposed	**16,169,358**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**16,170,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_004 KCCP Climate Change Element SME Support Role Provide General Fund support to add a temporary position for DLS-Permitting to serve as a subject matter expert (SME) in developing policies and regulations that align with new state requirements for the King County Comprehensive Plan's (KCCP) climate change element. This decision package corresponds to DS_004 in Planning and Permitting (A32510).	453,886	0	0.0	0.0
DS_021 KCCP Communication Facilities Requirement Provide General Fund support to add staffing, consultant contract, and programmatic funding for updates to communication facilities, as required by the King County Comprehensive Plan (KCCP) Work Plan Action Item 8. The code updates are required to reflect modern technology and current federal regulations. This decision package corresponds to DS_021 in Local Services Administration (A77000).	250,000	0	0.0	0.0
DS_022 KCCP Shoreline Master Program Update Provide General Fund support to add staffing, consultant contract, and programmatic funding for the King County Shoreline Master Program Update, which includes the incorporation of Sea Level Rise planning requirements. This decision package corresponds to DS_022 in Local Services Administration (A77000).	750,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_027 KCCP Expediting Affordable Housing: Tools and Strategies Provide General Fund support to add staffing, consultant contract, and programmatic funding to lead the development of a report that evaluates possible tools and strategies that may expedite or support the development of new or redevelopment of existing properties for affordable housing. This decision package corresponds to DS_027 in Local Services Administration (A77000).	375,000	0	0.0	0.0
Technical Adjustments				
TA_100 Economic Adjustment Adjust estimated costs to reflect inflationary increases.	509,892	0	0.0	0.0
TA_101 White Center Revitalization Provide General Fund support for temporary staffing, space rental, and start-up funding to support the establishment of a self-sustaining White Center business organization. This program's duration was three years when adopted in the 2025 budget, and this decision package reflects the final two years of this expenditure.	692,580	0	0.0	0.0
Total Decision Package Adjustments	3,031,358	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DCHS (EN_A69400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**62,301,531**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**124,603,062**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(81,710,546)	0	0.0	0.0
Decision Package Adjustments	(8,235,483)	0	0.0	0.0
2026-2027 Executive Proposed	**34,657,033**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**34,658,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_009 Homelessness Shelters and Outreach Provide General Fund support for continued operations of outreach and three shelter locations providing a total of 101 beds for people experiencing homelessness. This decision package corresponds to DS_009 in Housing and CommunityDevelopment (A35000), where the larger program, including Document Recording Fee support, is managed.	3,049,616	0	0.0	0.0
DS_010 Community Prevention and Wellness Initiative (CPWI) Continue funding for CPWI coalitions in King County that implement cannabis and other drug prevention programs for youth in multiple geographies, and provide resources for student assistance professionals in schools. These expenditures are backed by cannabis excise tax revenues, and focus on covering matching funds required to received corresponding State funding. This decision package corresponds to DS_012 in Behavioral Health (A92400).	660,381	0	0.0	0.0
DS_012 Youth and Young Adult Housing Support Provide General Fund support for transitional and supportive housing, shelter, homelessness prevention, diversion, and outreach for youth and young adults. This decision package corresponds to DS_011 in Housing and Community Development (A35000).	2,600,000	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DCHS (EN_A69400)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_013 King County Youth Diversion and Intervention Provide and adjust General Fund support to implement King County Youth Diversion and Intervention (KCDYI) program. KCYDI will provide community-based services for PAO-referred youth. This program has reduced General Fund needs compared to the prior level of Restorative Community Pathways by no longer serving felony cases and serving community-referred youth as resources allow. This decision package corresponds to DS_004 in Employment and Education Resources (A93600).	(2,000,000)	0	0.0	0.0
Technical Adjustments				
TA_001 SoDo Lease Payments Adjust the General Fund support for the SoDo lease to match the current lease agreement. Adjustments reflect lease expiration in May 2027 and that the City of Seattle will pay for a portion of the lease in the 2026-2027 biennium reducing the needed General Fund contribution at previous levels.	(13,488,929)	0	0.0	0.0
TA_100 Economic Adjustment Adjust estimated costs to reflect inflationary increases.	943,449	0	0.0	0.0
TA_116 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Total Decision Package Adjustments	(8,235,483)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DES (EN_A69500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**6,971,354**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**13,942,708**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(3,628,000)	0	0.0	0.0
Decision Package Adjustments	131,866	0	0.0	0.0
2026-2027 Executive Proposed	**10,446,574**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**10,447,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 CCFJC Outdoor Space Feasibility Study Provide General Fund support for a feasibility study for installing outdoor green space at the Patricia Clark Children and Family Justice Center.	30,000	0	0.0	0.0
Technical Adjustments				
TA_002 RASKC General Fund Transfer Increase Increase the General Fund transfer to RASKC to account for higher than expected central service costs. This decision package corresponds to TA_002 in Regional Animal Services (A53400).	871,000	0	0.0	0.0
TA_100 Economic Adjustment Adjust estimated costs to reflect inflationary increases.	(769,134)	0	0.0	0.0
Total Decision Package Adjustments	131,866	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DPH (EN_A69600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**12,061,572**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**24,123,144**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(7,208,380)	0	0.0	0.0
Decision Package Adjustments	3,431,470	0	0.0	0.0
2026-2027 Executive Proposed	**20,346,234**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**20,347,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_011 Regional Office of Gun Violence Prevention (ROGVP) Provide General Fund support to sustain ROGVP core services in Unincorporated King County through the 2026-2027 biennium. Also extends services in South King County cities for one year, along with countywide case management, financial intermediary support, and temporary County staff. This decision package corresponds to DS_011 in Public Health (A80000).	3,400,000	0	0.0	0.0
DS_012 Cannabis Prevention Program Provide General Fund support to Cannabis Prevention Program community grants, funds for community engagement, and an assessment of a pilot intervention funded by cannabis excise tax revenue. This decision package is based on recommendations from the King County Cannabis Inter-Departmental Team and corresponds to DS_012 in Public Health (A80000).	400,000	0	0.0	0.0
Administrative Service Changes				
AC_010 Juvenile Justice Equity Steering Committee Remove the General Fund transfer to Public Health for the Juvenile Justice Equity Steering Committee (JJESC). Budget for JJESC is moving to the PSB appropriation unit, so this transfer is no longer needed. There is no change to JJESC funding. This decision package corresponds to AC_001 in PSB (A14000) and AC_010 in Public Health (A80000).	(125,000)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DPH (EN_A69600)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_011 Community Supports for Electronic Monitoring Remove the General Fund transfer to Public Health for Community Supports for Electronic Monitoring (EM). Budget for this program is moving to the DAJD appropriation unit, so this transfer is no longer needed. There is no change to funding for this program. This decision package corresponds to AC_006 in DAJD (A91000) and AC_011 in Public Health (A80000).	(900,000)	0	0.0	0.0
Technical Adjustments				
TA_100 Economic Adjustment Adjust estimated costs to reflect inflationary increases.	656,470	0	0.0	0.0
Total Decision Package Adjustments	3,431,470	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GF TRANSFER TO DNRP (EN_A69700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**5,251,709**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**10,503,418**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(4,935,418)	0	0.0	0.0
Decision Package Adjustments	(1,549,943)	0	0.0	0.0
2026-2027 Executive Proposed	**4,018,057**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**4,019,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 General Fund Transfer Use Change Reduce and repurpose the General Fund Transfer to DNRP to reflect funding and needs changes that DNRP is experiencing after renewal of the Parks Levy. The Parks Levy will now cover baseline agriculture, forestry, and incentive program work that used to be paid for by the General Fund. A portion of the previous General Fund Transfer is proposed to be used in 2026-2027 on a one-time basis for Flood Code Updates and Flood Insurance Compliance work.	(1,494,516)	0	0.0	0.0
Technical Adjustments				
TA_100 Economic Adjustment Adjust estimated costs to reflect inflationary increases.	132,573	0	0.0	0.0
TA_101 Agriculture and Forestry Program Adjust budget to reconcile General Fund support for WLRD's agriculture and forestry programs with the program's expected expenditures.	(188,000)	0	0.0	0.0
Total Decision Package Adjustments	(1,549,943)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
INTERNAL SUPPORT (EN_A65600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**26,320,595**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**52,641,190**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(11,800,000)	0	0.0	0.0
Decision Package Adjustments	3,474,776	0	0.0	0.0
2026-2027 Executive Proposed	**44,315,966**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**44,316,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Outside Counsel Increase assumed costs for hiring outside counsel in the 2026-2027 Biennium based on projected increased need due to forthcoming legal issues and litigation. This cost is partially revenue backed through General Fund Overhead rate charges.	500,000	0	0.0	0.0
Technical Adjustments				
TA_001 Harbor Island Studio Rent Transfer funding to the Solid Waste Division as rent payment for the portion of the Harbor Island facility used as the Harbor Island Studio. This decision package only provides funding for 2026.	1,500,000	0	0.0	0.0
TA_100 Economic Adjustment Adjust estimated costs for Internal Support to reflect inflationary increases.	52,232	0	0.0	0.0
TA_101 Employee Transportation Program Costs Adjust estimated cost of the Employee Transportation Program to reflect updated ridership estimates.	1,890,408	0	0.0	0.0
TA_116 Net Zero Adjustments Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	(467,864)	0	0.0	0.0
Total Decision Package Adjustments	3,474,776	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
EXTERNAL SUPPORT (EN_A65700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**39,291,650**	**25,848,400**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**78,583,300**	**51,696,800**	**0.0**	**0.0**
Base Budget Adjustments	(78,403,300)	(51,696,800)	0.0	0.0
Decision Package Adjustments	21,651,000	17,116,000	0.0	0.0
2026-2027 Executive Proposed	**21,831,000**	**17,116,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**21,831,000**	**17,116,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 External Support Projects Reappropriation Reappropriate funds for projects appropriated in 2023-2025 that have not been completed. These projects are backed by a combination of fund balance and future bond issuances as originally approved. The bond-funded project amount totals $15M. Most of the projects aim to support local organizations' capital initiatives that benefit the King County community. These projects have been delayed due to the complexity of capital spending. It is anticipated that most of the projects will be completed in 2026-2027.	19,501,000	15,116,000	0.0	0.0
DS_003 Capital Needs of Food Banks and Similar Providers Add funding to grant dollars for capital needs of food banks and similar providers. The PSB Grants Team will conduct an RFP to identify the capital needs. Grants will then be made to the selected projects. The grants will be backed by debt proceeds.	2,000,000	2,000,000	0.0	0.0
DS_004 Union Hiring Hall Add funding to continue the Union Hiring Hall, originally funded with federal COVID response dollars. The Union Hiring Hall is designed to remove barriers to employment by creating a direct, accessible entry point for workers to secure union jobs. Through virtual and in-person supports, it links workers to training, apprenticeships, and immediate employment opportunities while ensuring they have the resources and mentorship to succeed long term. This item will be supported by the General Fund.	150,000	0	0.0	0.0
Total Decision Package Adjustments	21,651,000	17,116,000	0.0	0.0

Debt Service Funds

The total 2026-2027 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 the County's bond ratings remain high, the 2026-2027 budget provides an opportunity to lock in competitive interest rates for these new investments. The budget proposes issuing debt for various 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
Climate - Climate Equity Projects	$ 1.0	10
DCHS – Transit Oriented Development Affordable Housing	$65.3	20
DCHS – Equitable Affordable Housing	$19.5	10
DCHS - Equitable Development Initiative	$2.0	5
DLS - Fall City Septic	$2.5	10
DLS – Participatory Budgeting Projects	$15.2	10
DLS - Fairwood Splash Pad	$1.6	10
DNRP/CFT - Land Conservation Initiative	$75.0	30
DNRP/SWD - Landfill and Transfer Station Projects	$204.6	15
DNRP/SWD - Landfill Gas Facility Acquisition	$80.0	20
Exec - Community Facilities	$23.0	10
FMD - Acquisitions (Dexter Horton, Renton Red lion)	$72.7	20
FMD - Broadway Facility	$17.5	7
FMD - Facility Improvements Countywide	$98.9	10
KCIT - Telephone Line System Replacement	$10.0	5
KCIT/FBOD/Assessor - Property Tax Administration System (PTAS)	$65.0	10
KCSO - Computer Aided Dispatch System	$17.0	10
KCSO – Payroll System	$6.0	5

The County's limited tax general obligation debt capacity is $13.1 billion, which is based on 1.5 percent of countywide assessed value. As of the end of 2024, the County has only used $3.1 billion of capacity.

The total 2025 Proposed Budget for the **Unlimited Tax General Obligation (UTGO)** Fund is $65.9 million. All adjustments to this budget were technical changes and reflect the current debt service schedules, and new bonds that are planned to be issued in 2027 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.

2026-2027 Executive Proposed Operating Budget
LIMITED GO BOND REDEMPTION (EN_A46500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**209,007,951**	**207,707,951**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**418,015,902**	**415,415,902**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	7,617,043	7,617,043	0.0	0.0
2026-2027 Executive Proposed	**425,632,945**	**423,032,945**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**425,633,000**	**423,033,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Debt Service Adjustment Adjust the principal and interest for previous financings and estimate costs for financings in 2025 through 2027.	7,617,043	7,617,043	0.0	0.0
Total Decision Package Adjustments	7,617,043	7,617,043	0.0	0.0

2026-2027 Proposed Financial Plan
Limited Tax General Obligation (LTGO) Debt Service Fund / 000008400

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 11,074,508**	**$ 8,749,537**	**$ 8,749,537**	**$ 8,749,537**
Revenues				
Intergovernmental Payments (HMC, CDA)	14,182,598	28,372,885	28,372,885	28,372,885
Charges/Contributions from County Funds	136,202,876	394,660,060	416,767,237	402,767,237
Total Revenues	**$ 150,385,474**	**$ 423,032,945**	**$ 445,140,122**	**$ 431,140,122**
Expenditures				
Principal	102,604,735	303,844,374	314,959,862	304,959,862
Interest	50,105,710	119,188,571	130,180,260	126,180,260
Transfers/Contingencies	-	2,600,000	2,600,000	2,600,000
Total Expenditures	**$ 152,710,445**	**$ 425,632,945**	**$ 447,740,122**	**$ 433,740,122**
Estimated Underexpenditures	-	(2,600,000)	(2,600,000)	(2,600,000)
Other Fund Transactions				
Total Other Fund Transactions	**-**	**-**	**-**	**-**
Ending Fund Balance	**$ 8,749,537**	**$ 8,749,537**	**$ 8,749,537**	**$ 8,749,537**
Reserves				
General Fund balance	953,230	953,230	953,230	953,230
Parks FRED fund balance	145,125	145,125	145,125	145,125
KCIT/FMD Fund Bal.	4,053,766	4,053,766	4,053,766	4,053,766
Total Reserves	**$ 5,152,121**	**$ 5,152,121**	**$ 5,152,121**	**$ 5,152,121**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 3,597,416**	**$ 3,597,416**	**$ 3,597,416**	**$ 3,597,416**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure projections are consistent with figures provided by PSB's BFPA guidance and assumptions for Actual and Projected debt service.

Revenue Notes:

- Revenues are based on current and estimated debt service schedules.

Expenditure Notes:

- Expenditures are based on current debt service schedules and estimates for projects proposed to be financed in the 2026-2027 Executive Proposed budget.

Reserve Notes:

- Reserves are unused bond proceeds from completed projects that are remitted back to the LTGO fund and will be used for future debt service payments.

Last updated 08/27/2025 by Chris McGowan.

2026-2027 Executive Proposed Operating Budget
UNLIMITED GO BOND REDEMP (EN_A46600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**19,259,075**	**19,220,000**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**38,518,150**	**38,440,000**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	28,609,909	27,450,000	0.0	0.0
2026-2027 Executive Proposed	**67,128,059**	**65,890,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**67,129,000**	**65,890,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 UTGO Debt Service Adjust the UTGO appropriation to fund the estimated debt service.	28,609,909	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	27,450,000	0.0	0.0
Total Decision Package Adjustments	28,609,909	27,450,000	0.0	0.0

2026-2027 Proposed Financial Plan
Unlimited Tax General Obligation (UTGO) Debt Service Fund / 000008500

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,850,248**	**$ 5,059,815**	**$ 4,321,756**	**$ 4,321,756**
Revenues				
Property Taxes	18,970,000	65,890,000	120,860,000	149,670,000
Other Income	200,000			
Total Revenues	**$ 19,170,000**	**$ 65,890,000**	**$ 120,860,000**	**$ 149,670,000**
Expenditures				
Principal	6,740,000	28,064,250	48,344,000	59,868,000
Interest	10,220,433	38,563,809	72,516,000	89,802,000
Contingency	-	500,000	500,000	500,000
Total Expenditures	**$ 16,960,433**	**$ 67,128,059**	**$ 121,360,000**	**$ 150,170,000**
Estimated Underexpenditures		(500,000)	(500,000)	(500,000)
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 5,059,815**	**$ 4,321,756**	**$ 4,321,756**	**$ 4,321,756**
Reserves				
Cashflow Reserve	3,000,000	3,000,000	3,000,000	3,000,000
Total Reserves	**$ 3,000,000**	**$ 3,000,000**	**$ 3,000,000**	**$ 3,000,000**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 2,059,815**	**$ 1,321,756**	**$ 1,321,756**	**$ 1,321,756**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure projections are consistent with figures provided by PSB's BFPA guidance and assumptions for Actual and Projected debt service.

Revenue Notes:

- Revenues are based on the July OEFA forecast.
- Other Income estimates are based on current year interest earnings and are not included in budgeted projections.

Expenditure Notes:

- Expenditures are based on current estimates from the principal and interest payment schedules for existing debt and updated financings based on projected program spending.

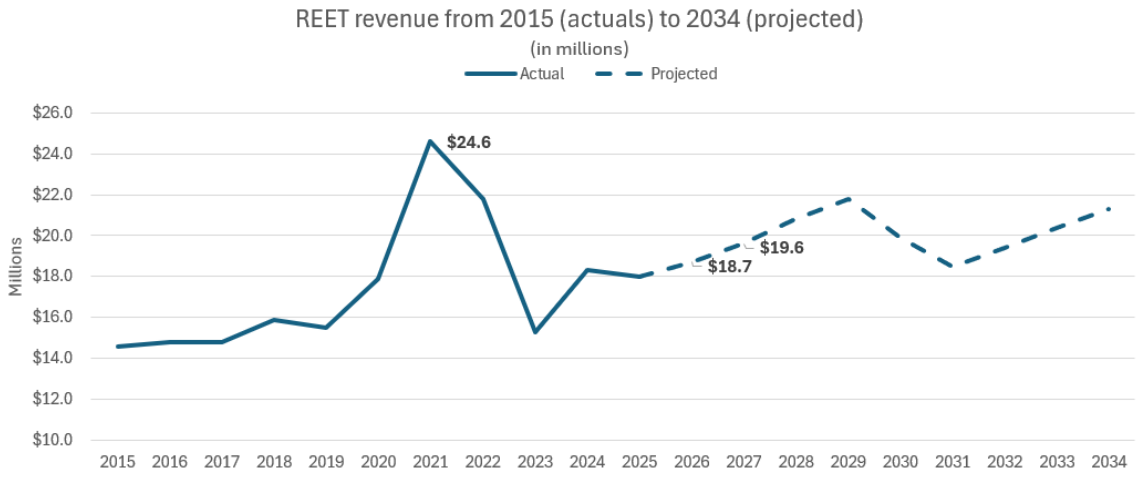
Last Updated 08/15/2025 by Chris McGowan.

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).[1] 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 expected to be about four times as much as King County's in 2025. And the City of Bellevue, with roughly half the population of the County's unincorporated area, receives roughly the same amount of REET as King County.

In 2021, REET revenue collection peaked due to strong demand in the real estate market and low interest rates, culminating in almost $25 million in excise taxes collected in a single year. However, REET revenue declined sharply in 2022 and 2023, driven by the slowdown in the housing market and higher interest rates. Current estimates project a gradual stabilization in REET revenue through 2034. The County expects to collect $18.7 million and $19.6 million in 2026 and 2027 respectively. As the chart below shows, REET revenues are anticipated to remain between $18 million to $21 million per year through 2034.



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.

- $17.9 million for Parks to fund various projects including fish passage projects; rehabilitation of play areas at Preston Athletic Fields, Lake Geneva Park and others; environmental remediation and monitoring work; and the new Skyway Community Center.
- $3.6 million for debt service for the central maintenance facility and bridge replacement projects.
- $14.4 million for Road Services to fund projects in unincorporated King County including roadway preservation, bridge replacement design, and the removal of fish barriers.

[1] 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: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3681 REAL ESTATE EXCISE TAX, NUMBER 1, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3681 REAL ESTATE EXCISE TAX, NUMBER 1 - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1033534	**REET 1 Debt Service** STANDALONE		$641,650	**Scope:** This project is for debt service funded by REET 1. **Description of Budget Request:** The requested appropriation will fund ongoing debt service on REET 1 debt.
1130281	**REET 1 Transfer to Roads Capital** STANDALONE		$14,386,332	**Scope:** This project transfers REET 1 proceeds to the Road Capital Fund. **Description of Budget Request:** The requested budget will transfer REET 1 proceeds to support various projects in the Roads capital program.
1134866	**REET 1 Transfer to Parks** STANDALONE		$2,951,332	**Scope:** This project transfers REET 1 proceeds to support the Parks Capital Program. **Description of Budget Request:** The requested budget will transfer REET 1 proceeds to support various projects in the Parks capital program.
3681 - REAL ESTATE EXCISE TAX, NUMBER 1		**Total**	**$17,979,314**	
Grand Total			**$17,979,314**	

2026-2027 Proposed Financial Plan
REAL ESTATE EXCISE TAX (REET) 1 / 000003681

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	23,442,937	-	23,442,937	-	-
Real Estate Excise Tax	-	17,979,314	17,979,314	21,330,000	19,250,000
Interest and Misc.	-	-	-	350,000	350,000
Total Capital Revenue	**$ 23,442,937**	**$ 17,979,314**	**$ 41,422,251**	**$ 21,680,000**	**$ 19,600,000**
Capital Appropriation:					
Debt Service	78,323	641,650	719,973	639,650	640,650
Transfer to Parks	9,318,560	2,951,332	12,269,892	10,520,175	9,479,675
Transfer to Roads	14,046,054	14,386,332	28,432,386	10,520,175	9,479,675
Total Capital Appropriation	**$ 23,442,937**	**$ 17,979,314**	**$ 41,422,251**	**$ 21,680,000**	**$ 19,600,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 23,272,005**	**$ 23,272,005**	**$ 24,027,829**	**$ 24,027,829**	**$ 25,217,720**	**$ 19,376,567**
Capital Funding Sources						
Real Estate Excise Tax	3,245,684	3,245,684		19,169,205	21,330,000	19,250,000
Interest and Misc.	442,971	442,971		-	350,000	350,000
Total Capital Revenue	**$ 3,688,655**	**$ 3,688,655**	**$ -**	**$ 19,169,205**	**$ 21,680,000**	**$ 19,600,000**
Capital Expenditures						
Debt Service	253,420	253,420		641,650	639,650	640,650
Transfer to Parks	1,768,108	1,768,108		2,951,332	12,849,815	11,925,797
Transfer to Roads	911,303	911,303		14,386,332	14,031,689	13,166,764
Total Capital Expenditures	**$ 2,932,831**	**$ 2,932,831**	**$ -**	**$ 17,979,314**	**$ 27,521,154**	**$ 25,733,211**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 24,027,829**	**$ 24,027,829**	**$ 24,027,829**	**$ 25,217,720**	**$ 19,376,567**	**$ 13,243,355**
Reserves						
Cashflow Reserve	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Debt Service Reserve	321,000	321,000		321,000	321,000	321,000
Participatory Budgeting Reserve	1,000,000	1,000,000		1,000,000	-	-
Dedicated to Budgeted Projects	-	21,706,829		22,896,720	18,055,567	11,922,355
Total Reserves	**$ 2,321,000**	**$ 24,027,829**	**$ -**	**$ 25,217,720**	**$ 19,376,567**	**$ 13,243,355**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 21,706,829**	**$ -**	**$ 24,027,829**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:

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

Appropriation Notes:

- Outyear Capital Expenditure projections (transfer to Parks and transfer to Roads) includes $500K in funding from fund balance for participatory budgeting programs in Parks and Roads, respectively for 2026-2027 and 2028-2029.

CIP Fund Financial Position:

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS (August 21, 2025)
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:

- Outyear revenue projections are based on the latest Office of Economic and Financial Analysis forecasts (July 2025).

Expenditure Notes:

- Outyear expenditure projections assume 25% burn down of estimated 2026-2027 balance in 2028-2029 and 35% burn down of the remaining balance in 2030-2031.

Reserve Notes:

- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.
- Cashflow reserve is intended to cover shortfalls given the volatility of real estate excise tax revenues.
- Debt service reserve is the annual debt service payment amount needed to cover existing debt issuance, including 2021A S Park Bridge and 2022A Upper Tolk Creek.
- Participatory budgeting reserve are designed to projects under King County's participatory budgeting program and are expected to be spent in the outyears.
- No reserves for participatory budgeting is expected for 2028-2029.

Last Updated August 22, 2025 by Elka Peterson Horner (PSB) using data from PIC and EBS.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3682 REAL ESTATE EXCISE TAX, NUMBER 2, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3682 REAL ESTATE EXCISE TAX, NUMBER 2 - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1033539	**REET 2 Debt Service** STANDALONE		$3,012,500	**Scope:** This project transfers REET 2 proceeds to Debt Service to fund ongoing debt service for the Parks central maintenance facility. **Description of Budget Request:** The requested appropriation will fund ongoing debt service on REET 2 debt.
1134869	**REET 2 Transfer to Parks** STANDALONE		$14,966,814	**Scope:** This project transfers REET 2 funds to the various Parks funds for REET 2 funded projects. **Description of Budget Request:** The requested budget will transfer REET 2 proceeds to support various projects in the Parks capital program.
3682 - REAL ESTATE EXCISE TAX, NUMBER 2		**Total**	**$17,979,314**	
Grand Total			**$17,979,314**	

2026-2027 Proposed Financial Plan
REAL ESTATE EXCISE TAX (REET) 2 / 000003682

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	15,165,849	-	15,165,849	-	-
Real Estate Excise Tax	10,945,271	17,979,314	28,924,585	20,880,973	18,804,843
Interest and Misc.	-	-	-	450,000	450,000
Total Capital Revenue	**$ 26,111,120**	**$ 17,979,314**	**$ 44,090,434**	**$ 21,330,973**	**$ 19,254,843**
Capital Appropriation:					
Debt Service	1,666,390	3,012,500	4,678,890	3,012,500	3,011,250
Transfer to Parks	24,444,730	14,966,814	39,411,544	18,318,473	16,243,593
Total Capital Appropriation	**$ 26,111,120**	**$ 17,979,314**	**$ 44,090,434**	**$ 21,330,973**	**$ 19,254,843**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 18,819,978**	**$ 18,819,978**	**$ 15,165,849**	**$ 19,244,675**	**$ 20,434,566**	**$ 14,323,383**
Capital Funding Sources						
Real Estate Excise Tax	3,245,684	9,042,075		19,169,205	20,880,973	18,804,843
Interest and Misc.	331,906	331,906		-	450,000	450,000
Total Capital Revenue	**$ 3,577,590**	**$ 9,373,981**	**$ -**	**$ 19,169,205**	**$ 21,330,973**	**$ 19,254,843**
Capital Expenditures						
Debt Service	1,506,500	1,506,500		3,012,500	3,012,500	3,011,250
Transfer to Parks	5,725,219	7,442,785		14,966,814	24,429,656	22,660,335
Total Capital Expenditures	**$ 7,231,719**	**$ 8,949,285**	**$ -**	**$ 17,979,314**	**$ 27,442,156**	**$ 25,671,585**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 15,165,849**	**$ 19,244,675**	**$ 15,165,849**	**$ 20,434,566**	**$ 14,323,383**	**$ 7,906,642**
Reserves						
Cashflow Reserve	500,000	500,000		1,000,000	1,000,000	1,000,000
Debt Service Reserve	1,500,000	1,500,000		1,500,000	1,500,000	1,500,000
Dedicated to Budgeted Projects	13,165,849	17,244,675		17,934,566	11,823,383	5,406,642
Total Reserves	**$ 15,165,849**	**$ 19,244,675**	**$ -**	**$ 20,434,566**	**$ 14,323,383**	**$ 7,906,642**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 15,165,849**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Revenues are based on the July 2025 OEFA forecast.

Appropriation Notes:
- Appropriation is based on the July 2025 OEFA forecast. Over or under collection is reconciled in outyear appropriations.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS (August 21, 2025).
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Revenues are based on the July 2025 OEFA forecast.

Expenditure Notes:
- Outyear expenditure projections assume 25% burn down of estimated 2026-27 balance in 2028-29, and 35% burn down of remaining balance in 2030-31.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are <u>not</u> dedicated to projects that are already appropriated.

Last Updated August 26, 2025 by Elka Peterson Horner (PSB) using data from PIC and EBS.

County Hospital Levy

In 2024, the Washington State Legislature passed HB 2348, which expands the eligible uses of an existing property tax levy for county public hospitals to include funding for the operations, maintenance, and capital expenses for public hospitals and outpatient clinics. The levy previously funded only maintenance costs for county public hospitals.

In 2026, the King County Executive proposes implementing the county hospital levy at a rate of $0.15 per $1,000 of assessed value (AV). Based on the August 2025 OEFA forecast, the revenue from the levy in 2026 will be $134 million. The proposed tax rate for future years will depend on capital needs at Harborview and continued planning for operations and maintenance. Proposed county hospital levy funding will be used to fund the following expenditures in 2026:

- $99 million for Harborview Medical Center operations.
- $42 million to support capital projects at Harborview that are part of the voter-approved bond program.
- $45 million to pay for a portion of the cost of a new parking garage on the Harborview campus.
- $24 million to cover the 2026-2027 costs of five Harborview major maintenance projects approved in 2025.
- $23 million for tenant improvements to the Duncan Building, which will be the new location of the Pioneer Square Clinic.
- $10 million for additional Harborview major maintenance projects. This will support condition assessments and preliminary planning.
- $1 million to continue to pay for County staff and support for the Harborview board.
- $31 million as a reserve for potential Medicaid cuts that would adversely affect Harborview's finances.

2026-2027 Executive Proposed Operating Budget
COUNTY HOSPITAL LEVY (EN_A17000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**86,500,000**	**88,788,000**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**173,000,000**	**177,576,000**	**0.0**	**0.0**
Base Budget Adjustments	(38,000,000)	0	0.0	0.0
Decision Package Adjustments	109,000,000	98,673,000	0.0	0.0
2026-2027 Executive Proposed	**244,000,000**	**276,249,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**244,000,000**	**276,249,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Parking Allocation Allocate County Hospital Levy revenue to parking and transfer funding to the 3740 capital fund.	45,000,000	0	0.0	0.0
DS_002 Infrastructure Allocation Allocate County Hospital Levy revenue to 2026-2027 infrastructure projects, Duncan Building tenant improvements, and infrastructure quick planning.	57,000,000	0	0.0	0.0
Technical Adjustments				
TA_001 Inflationary Adjustment for Harborview Operations Adjust expenditures to apply inflationary adjustments.	7,000,000	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast for new tax rate and interest earnings.	0	98,673,000	0.0	0.0
Total Decision Package Adjustments	109,000,000	98,673,000	0.0	0.0

2026-2027 Proposed Financial Plan

County Hospital Levy / 000001700

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**-**	**21,880,585**	**96,129,585**	**248,846,585**
Revenues				
Property Tax	86,680,585	274,729,000	298,617,000	324,515,000
Interest Earnings	700,000	1,520,000	2,000,000	3,000,000
Total Revenues	**$ 87,380,585**	**$ 276,249,000**	**$ 300,617,000**	**$ 327,515,000**
Expenditures				
Contributions to County Hospital Operating	46,000,000	99,000,000	108,900,000	119,790,000
Contribution to Parking (County Capital)	-	45,000,000	-	-
Contributions to County Hospital Infrastructure	19,000,000	57,000,000	38,000,000	38,000,000
Contributions to County Capital	-	42,000,000	42,000,000	42,000,000
County Staff and Board Support	500,000	1,000,000	1,000,000	1,000,000
Total Expenditures	**$ 65,500,000**	**$ 244,000,000**	**$ 189,900,000**	**$ 200,790,000**
Estimated Underexpenditures		**(42,000,000)**	**(42,000,000)**	**(42,000,000)**
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 21,880,585**	**$ 96,129,585**	**$ 248,846,585**	**$ 417,571,585**
Reserves				
Operating Reserve		31,000,000	62,000,000	93,000,000
Capital Reserve for prop 1 bond program (1701)	21,700,000	64,718,400	107,718,400	151,218,400
Maintenance Reserve				
Total Reserves	**$ 21,700,000**	**$ 95,718,400**	**$ 169,718,400**	**$ 244,218,400**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 180,585**	**$ 411,185**	**$ 79,128,185**	**$ 173,353,185**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

Levy began in 2025 at rate of 10 cents per $1000 of Assessed Value. The Executive's 2026 proposed tax rate is 15 cents per $1000 of Assessed Value. The outyears assume continuation of the 15 cent rate. Other income includes interest. As of July 2025, $380,000 was collected for interest income, so the assumption is roughly doubled for 2026-2027 and grows in the outyears as fund balance accumulates.

Expenditure Notes:

County staff and board support costs have not been inflated.

Major Infrastructure transfer for County Hospital forecast to remain $19M annually but $57M has been approved for infrastructure spend in 2026-2027, this comprises $24M of proposed infrastructure projects, $23M for Duncan Building tenant improvements, and $10M for infrastructure quick response and project planning.

County Operating transfer has been inflated by 5% annually. The transfer plan is as follows: transfer to County Hospital Operating is anticipated to occur yearly. Contributions to County Hospital Infrastructure and Parking will occur through transfer to Fund 3740. Any accumulated interest will be transferred to the capital reserve.

Estimated underexpenditure reflects the $21M annual contribution to County Capital. In 2025, while $21M was allocated to County Capital, no proposal for this amount was developed and the amount was not transferred. This is reflected in the Capital Reserve. At this time, there are no additional plans for the recurring allocation to County Capital. Thus, $42M per biennium is estimated as an underexpenditure and reflected in the Capital Reserve.

Reserve Notes:

Capital Reserve reflects the $21M annual contribution to County Capital as well as estimated accumulated interest income.
An additional 1.5 cents of the rate will be reserved for response to federal budget cuts adversely affecting Harborview. It is currently assumed that this practice will be continued in the outyears.

Last Updated 8/29/25 by Marina Sebright using data from PBCS and BFPA assumptions.

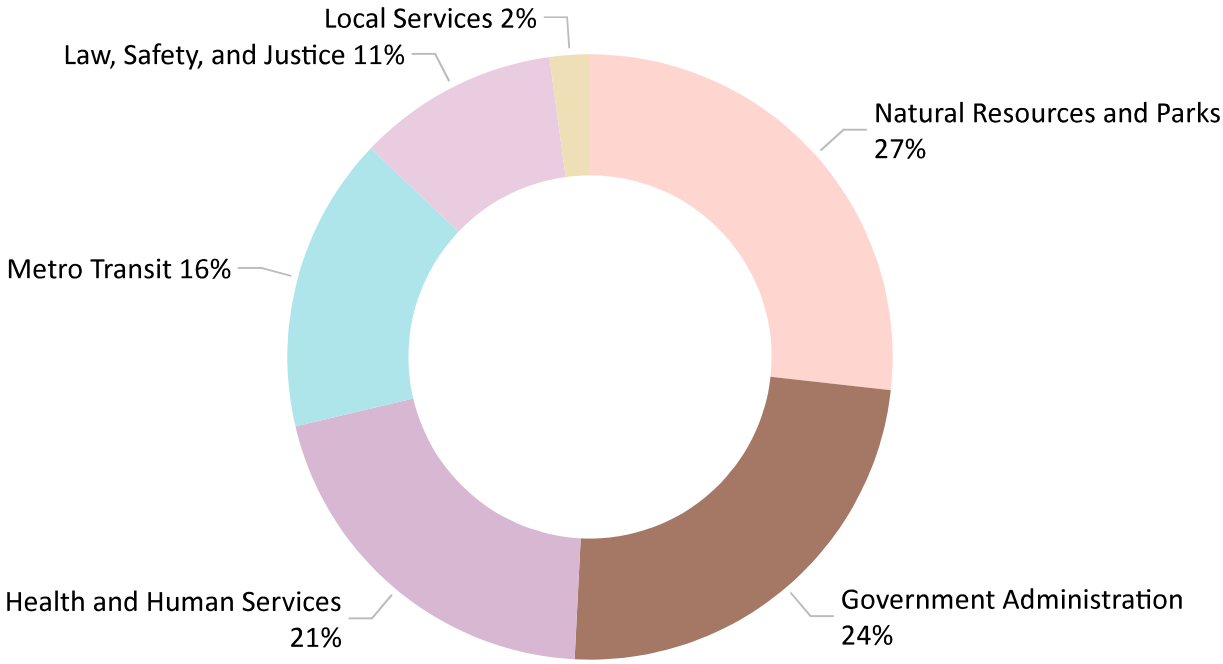
GOVERNMENT ADMINISTRATION

Government Administration

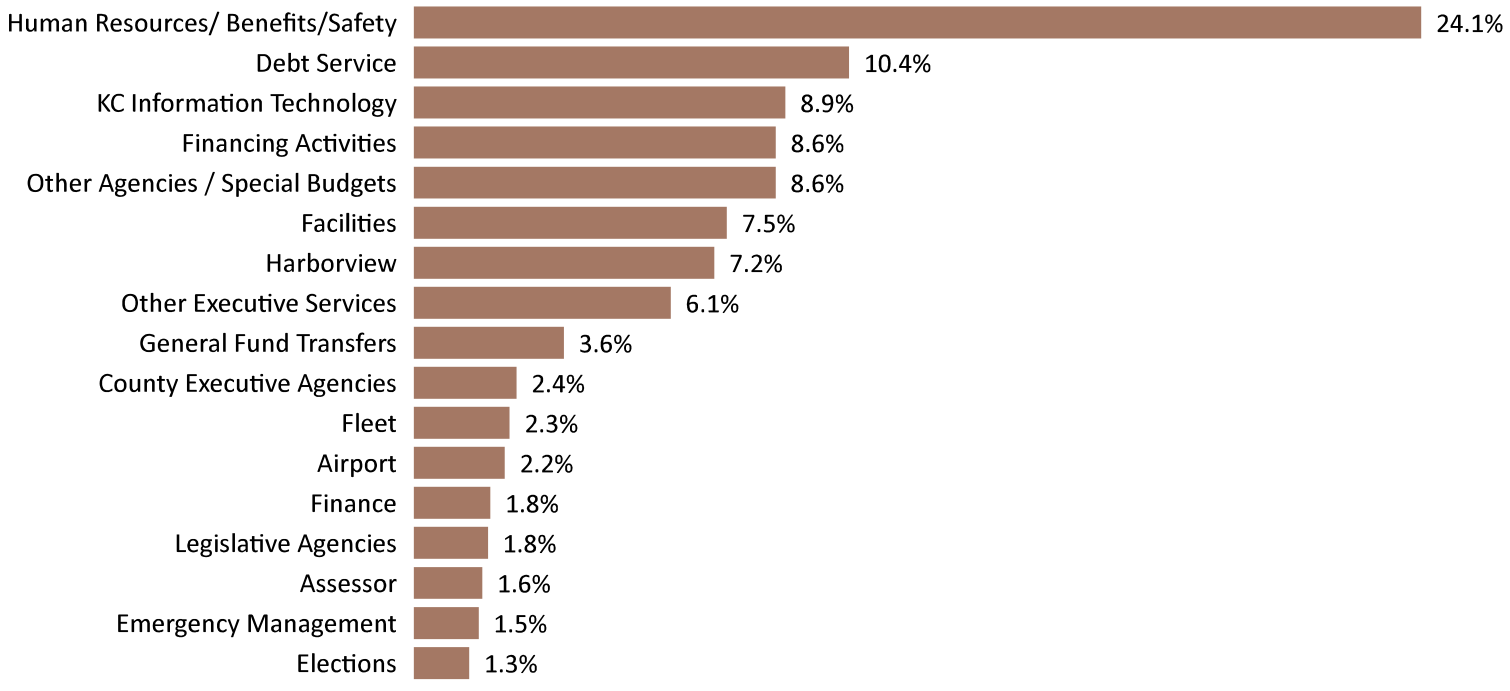
Appropriations

$4.74B

% Appropriations by Agency



% Appropriations by Type



INTRODUCTION

The Government Administration program area comprises the major administrative and central support services for King County government. There are a wide variety of agencies represented in this program area. These agencies can be divided into four main categories:

- The offices of elected officials: the King County Council, the King County Executive, the Assessor, and the Director of Elections.
- Central service agencies that provide a service to other County agencies.
- Direct public service agencies such as the Airport, Records and Licensing Services, and Regional Animal Services of King County.
- Miscellaneous administrative agencies.

Approximately 70 percent of Government Administration agency budgets are funded by internal service charges and flow through internal service funds. Internal service funds provide services primarily to other County agencies and recover the cost of services provided by billing those agencies. The remaining 30 percent is budgeted in the General Fund, special revenue, and enterprise funds.

DEPARTMENT OF ASSESSMENTS

MISSION AND VISION

Mission: Setting values. Serving the community. Promoting fairness and equity.

Vision: Pursuing excellence and innovation.

OVERVIEW

The Department of Assessment (DOA) is led by an independently elected Assessor who oversees a staff of more than 200 organized into five operational divisions. The Department's primary goal is to work collaboratively with all partners to produce property assessments that are fair, accurate, uniform, equitable, and understandable. DOA performs this work within a workplace culture of mutual respect, inclusion, and belonging.

The Department provides five core products to its customers – the property tax roll; property values; property valuation notices; appeal responses; and property tax exemption services. The Department has identified the following primary customers for these products: King County Treasury; taxing districts in King County including school districts, cities, fire, and hospital districts; the State of Washington; property owners; the King County Board of Equalization; the State Board of Tax Appeals; the real estate industry; the State Department of Revenue; appeal and exemption applicants; and business owners.

DOA's ultimate product, the property tax roll, provides property tax revenue for approximately 160+ taxing districts, including revenue equal to 56 percent of the net revenue to the General Fund, which supports vital services for the citizens of King County. In addition, DOA is responsible for managing the various property tax exemption and deferral programs, the popularity of which has grown dramatically.

2026-2027 Executive Proposed Operating Budget
ASSESSMENTS (EN_A67000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**37,053,537**	**1,701,649**	**210.0**	**0.0**
2025 Annual Budget Biennialized	**74,107,074**	**3,403,298**	**210.0**	**0.0**
Base Budget Adjustments	1,960,625	0	0.0	0.0
Decision Package Adjustments	1,071,445	69,342	0.0	0.0
2026-2027 Executive Proposed	**77,139,144**	**3,472,640**	**210.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**77,140,000**	**3,473,000**	**210.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Overtime for Collection of New Construction Provide funding for overtime. The department utilizes overtime spending as a major part of its staffing model to assess and collect new construction valuation to support the King County tax roll.	600,000	0	0.0	0.0
Administrative Service Changes				
AC_001 Web Advertising Revenue Reduction Remove web advertising revenue. The contract with the vendor has expired and the department will no longer provide web advertisement access to the website.	0	(50,000)	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Update central rate revenues to align with expected 2026-2027 collection for DOA GIS and Treasury rates.	0	119,342	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	63,585	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(305,000)	0	0.0	0.0
Central Rate Adjustments	712,860	0	0.0	0.0
Total Decision Package Adjustments	1,071,445	69,342	0.0	0.0

DEPARTMENT OF ELECTIONS

MISSION

The Department of Elections conducts accurate, secure, and accessible elections.

OVERVIEW

King County Elections (KCE) conducts accurate, secure, accessible elections for 191 jurisdictions and 1.4 million registered voters. Guided by values of accuracy, equity, integrity, service, teamwork, and transparency, our team of state and nationally certified election administrators have years of experience setting the gold standard in vote-by-mail elections.

2026-2027 Executive Proposed Operating Budget
ELECTIONS (EN_A53500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**31,462,591**	**23,185,412**	**72.0**	**0.0**
2025 Annual Budget Biennialized	**62,925,182**	**46,370,824**	**72.0**	**0.0**
Base Budget Adjustments	1,004,282	(485,078)	0.0	0.0
Decision Package Adjustments	(2,220,419)	3,062,513	0.0	1.0
2026-2027 Executive Proposed	**61,709,046**	**48,948,259**	**72.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**61,710,000**	**48,949,000**	**72.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Printing Contract Increase Increase funding for printing by 6.1% due to new print vendor contract rates. The elections industry is supported by a small number of print vendors capable of printing elections materials consistently, quickly, and within the confines of State laws, which reduces the pool of companies available.	814,250	610,688	0.0	0.0
DS_002 City of Seattle Ranked Choice Voting Add appropriation for the Ranked Choice Voting (RCV) Program for the City of Seattle in 2026-2027. The requested spending authority is for both project planning prior to official implementation and for conducting the first RCV election in Seattle during the 2027 Primary election. This cost is 100% reimbursable.	2,341,383	2,341,383	0.0	0.0
DS_004 TLT Support Increase expenditures for one-time support for the 2026 mid-term election and to prepare in 2027 for the 2028 presidential election. Elections anticipates needing additional temporary staff to be able to respond to and support litigation against federal interventions in locally run elections, to support additional communications and messaging to combat ongoing mis- and dis-information, and to staff critical transparency work, like the observer program, in the 2028 presidential election.	323,257	242,442	0.0	1.0
Administrative Service Changes				
AC_003 Reductions and Efficiencies Reduce expenses due to operational efficiencies identified during a comprehensive review of all services and programs to find efficiencies and potential cost savings.	(192,000)	(132,000)	0.0	0.0
Technical Adjustments				

2026-2027 Executive Proposed Operating Budget
ELECTIONS (EN_A53500)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	136,117	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(383,000)	0	0.0	0.0
Central Rate Adjustments	(5,260,426)	0	0.0	0.0
Total Decision Package Adjustments	(2,220,419)	3,062,513	0.0	1.0

EXECUTIVE DEPARTMENT

MISSION

COUNTY EXECUTIVE
The County Executive provides leadership and direction for the operation of the executive branch of county government and for implementation of the King County Strategic Plan, in collaboration with the County's other elected officials.

OFFICE OF EQUITY AND RACIAL AND SOCIAL JUSTICE (OERSJ)
OERSJ partners with County departments, agencies, and community members to develop and implement strategies, processes, and systems for a more equitable King County. The office provides strategic consultation, resources, and assistance to agencies to help them fulfill their responsibility to achieve equitable outcomes in the communities they serve.

OFFICE OF LABOR RELATIONS
The Office of Labor Relations partners with King County's agencies, unions, and employees through creative problem solving, collaborative negotiations, and employee engagement.

OFFICE OF PERFORMANCE, STRATEGY AND BUDGET
The Office of Performance, Strategy and Budget advances management systems and programs and conducts planning, analysis, and budgeting. PSB also advises decision makers to be an equitable, efficient, and effective government.

EXECUTIVE CLIMATE OFFICE
The Executive Climate Office grows and empowers a coalition of people, organizations, and systems taking action to address the causes and impacts of climate change so that every person, place, and the environment can thrive.

OFFICE OF ECONOMIC OPPORTUNITY AND CREATIVE ECONOMY
The Office of Economic Opportunity and Creative Economy works to revitalize economic growth throughout the region by fortifying community partnerships and resources.

OVERVIEW

The 2026-2027 proposed budget for the County Executive includes the following appropriation units: County Executive; Office of the County Executive; Office of Equity, Racial, and Social Justice; Office of Performance, Strategy, and Budget; Office of Labor Relations; Climate Office; and Office of Economic Opportunity and Creative Economy.

COUNTY EXECUTIVE

King County is one of America's fastest-growing regions, and the Executive is building partnerships and working with employees to meet the key challenges facing the Northwest—equity, racial, and social justice; climate change; behavioral health and affordable housing; and justice and safety. This budget is designed to further the Executive's vision to create the nation's best-run government. To do this, King County employees are embracing continuous improvement, instituting best management practices, driving innovation, and striving for second-to-none customer service that supports the people of King County.

OFFICE OF EQUITY AND RACIAL AND SOCIAL JUSTICE

OERSJ was established with the adoption of the 2015-2016 biennial budget, and its functions are codified at KCC 2.16.025(F). OERSJ leads the implementation of King County's Equity and Social Justice Strategic Plan, which provides a roadmap—vision, framework, policy agenda, and internal measures— to advance tangible actions towards a fair and just King County where all people have opportunities to thrive. OERSJ operates the County's civil rights program, including enforcement of the County's nondiscrimination ordinances; assisting departments in complying with the federal American Disabilities Act and Section 504 of the federal Rehabilitation Act; coordinating County responses to federal Civil Rights Title VI issues; and staffing three key organizations: the County's 504/ADA Committee, its Human and Civil Rights Commission, and the Immigrant and Refugee Commission. OERSJ also serves the County's immigrant, refugee, and limited-English-proficient (LEP) residents through its language access program. Finally, through its outreach and engagement, policy analysis and development, and management of the Equity, Inclusion, and Belonging (EIB) Manager network, OERSJ provides internal structures and supports to help agency partners achieve their equity goals.

OFFICE OF LABOR RELATIONS

On behalf of the County Executive, the Office of Labor Relations (OLR) negotiates approximately 80 labor agreements covering the County's approximately 13,600 represented employees. OLR staff fulfills its bargaining obligations in close partnership with the County Executive, the County Council, and other separately elected officials, labor partners, agencies, and employees. OLR strives for negotiation outcomes that enable County agencies to utilize their employees effectively and allow the County as a whole to better manage costs and realize efficiencies. As a critical implementing partner of the County Executive's Investing in YOU strategy, OLR works with County agencies and labor unions to bargain a total compensation package that is competitive, sustainable, and equitable.

OFFICE OF PERFORMANCE, STRATEGY AND BUDGET

The Office of Performance, Strategy and Budget (PSB) provides comprehensive and regional planning, management, budgeting, and performance assessment for King County government. PSB's work is guided by equity and social justice principles, as well as best practices in financial stewardship and performance management, which includes enhancing accountability and transparency, and integrating strategic planning, project management, resource allocation, and continuous improvement into a systematic approach throughout the County. In addition, PSB leads and supports priority projects, administers several grant programs.

EXECUTIVE CLIMATE OFFICE

The Executive Climate Office (ECO) works to coordinate, elevate, and accelerate climate action across the county. ECO manages King County's Strategic Climate Action Plan (SCAP); collaborates with county departments, frontline communities, and other partners on climate-related work; and manages programs to build a green workforce, prepare for the impacts of climate change, and empower healthy buildings.

OFFICE OF ECONOMIC OPPORTUNITY AND CREATIVE ECONOMY

The Office of Economic Opportunity and Creative Economy works to advance King County's regional economic development priorities and set an equitable policy agenda that recognizes the distinct policy goals of the County while playing an active leadership role in the region's economic growth and recovery through partnerships with the City of Seattle, Pierce and Snohomish counties, and other King County cities.

2026-2027 Executive Proposed Operating Budget
COUNTY EXECUTIVE (EN_A11000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**369,892**	**0**	**1.0**	**0.0**
2025 Annual Budget Biennialized	**739,784**	**0**	**1.0**	**0.0**
Base Budget Adjustments	20,697	0	0.0	0.0
Decision Package Adjustments	14,078	0	0.0	0.0
2026-2027 Executive Proposed	**774,559**	**0**	**1.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**775,000**	**0**	**1.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	14,078	0	0.0	0.0
Total Decision Package Adjustments	14,078	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
OFFICE OF THE EXECUTIVE (EN_A12000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**8,434,023**	**249,452**	**23.0**	**4.5**
2025 Annual Budget Biennialized	**16,868,046**	**498,904**	**23.0**	**4.5**
Base Budget Adjustments	(969,821)	0	0.0	(4.5)
Decision Package Adjustments	929,201	0	(1.0)	2.0
2026-2027 Executive Proposed	**16,827,427**	**498,904**	**22.0**	**2.0**
2026-2027 Executive Proposed Ordinance	**16,828,000**	**499,000**	**22.0**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Care First Initiative Add continued support for the Care First initiative. This initiative is dedicated to expanding community-based alternatives to create effective, supportive responses for youth, focused on preventing violence, ensuring accountability, promoting healing for victims, and addressing basic needs.	853,133	0	0.0	2.0
Administrative Service Changes				
AC_001 Customer Service Function Transfer Transfer the Customer Service line function from Office of the Executive to Department of Executive Services' Office of Risk Management Services. This request is related to AC_001 in EN_A15400.	(576,378)	0	(2.0)	0.0
AC_002 Deputy Counsel Establish a Deputy General Counsel position to assist the General Counsel with legal review and analysis. Relates to AC_001 in EN_A14100.	547,484	0	1.0	0.0
Technical Adjustments				
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	28,958	0	0.0	0.0
Central Rate Adjustments	76,004	0	0.0	0.0
Total Decision Package Adjustments	929,201	0	(1.0)	2.0

2026-2027 Executive Proposed Operating Budget
OFFICE OF EQUITY AND RACIAL AND SOCIAL JUSTICE (EN_A14100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**7,301,425**	**250,000**	**18.0**	**0.0**
2025 Annual Budget Biennialized	**14,602,850**	**500,000**	**18.0**	**0.0**
Base Budget Adjustments	(2,817,347)	(500,000)	0.0	0.0
Decision Package Adjustments	308,762	0	(1.0)	0.0
2026-2027 Executive Proposed	**12,094,264**	**0**	**17.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**12,095,000**	**0**	**17.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 SmartCat Language Translation System Add funding to continue the contract with SmartCat, a translation management system. Current funding extends through the first half of 2027; this additional funding will bridge the gap in the second half of 2027.	50,000	0	0.0	0.0
DS_003 Bilingual Premium Pay Testing Add support to conduct language proficiency testing for positions eligible for bilingual premium pay.	80,000	0	0.0	0.0
DS_004 Civil Rights Investigations Legal Support Add funding for external legal services to support Civil Rights investigation work.	80,000	0	0.0	0.0
Administrative Service Changes				
AC_001 Position Adjustment Repurpose the chief of staff position to the Executive's Office. Relates to AC_002 in EN_A12000.	(546,520)	0	(1.0)	0.0
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(119,000)	0	0.0	0.0
Central Rate Adjustments	764,282	0	0.0	0.0
Total Decision Package Adjustments	308,762	0	(1.0)	0.0

2026-2027 Executive Proposed Operating Budget
OFFICE OF LABOR RELATIONS (EN_A42100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**4,018,119**	**0**	**16.6**	**0.0**
2025 Annual Budget Biennialized	**8,036,238**	**0**	**16.6**	**0.0**
Base Budget Adjustments	287,799	0	0.0	0.0
Decision Package Adjustments	(14,450)	0	0.0	0.0
2026-2027 Executive Proposed	**8,309,587**	**0**	**16.6**	**0.0**
2026-2027 Executive Proposed Ordinance	**8,310,000**	**0**	**16.6**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(113,000)	0	0.0	0.0
Central Rate Adjustments	98,550	0	0.0	0.0
Total Decision Package Adjustments	(14,450)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
OFFICE OF PERFORMANCE STRATEGY AND BUDGET (EN_A14000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**27,514,504**	**326,599**	**72.3**	**1.0**
2025 Annual Budget Biennialized	**55,029,008**	**653,198**	**72.3**	**1.0**
Base Budget Adjustments	(19,057,643)	(653,198)	0.0	0.0
Decision Package Adjustments	1,462,179	0	0.0	0.0
2026-2027 Executive Proposed	**37,433,544**	**0**	**72.3**	**1.0**
2026-2027 Executive Proposed Ordinance	**37,434,000**	**0**	**72.3**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Grants Contract Reappropriation Add one-time reappropriation to support the continued implementation of the Priority Hire grant project program. The program was originally enabled through Coronavirus Local Fiscal Recovery (CLFR) funding. The project is currently under contract and is expected to be fully spent down in 2026.	487,500	0	0.0	0.0
DS_002 Criminal Justice Position Conversion Convert a TLT position on the Criminal Justice team to an FTE. There are significant bodies of work around collaborating and coordinating with system partners to address recidivism reductions. This requires building and maintaining relationships and building communication materials that address the partnerships.	368,184	0	1.0	0.0
DS_004 2029 Comprehensive Plan Support Add funding to support public engagement and environmental review for the 2029 Comprehensive Plan mid-point update.	175,000	0	0.0	0.0
DS_005 Grants Position Reduction Eliminate a vacant grants manager position from the Grants Team to align with anticipated workload.	(368,184)	0	(1.0)	0.0
DS_006 Jobs and Housing Closeout Extend a 0.25 TLT in 2026 to close out the Jobs and Housing Program.	62,567	0	0.0	0.0
DS_007 Legal Services Study Add funding for a study to survey the legal needs of client departments against current civil division capacity. In addition, the survey would examine how legal services are provided in other jurisdictions of similar size and scope.	250,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_008 Juvenile Legal System Outcomes Study Fund a study assessing outcomes related to future legal system involvement for youth referred by law enforcement to the Prosecuting Attorney's Office. The study will include outcomes for youth who participated in Juvenile Court Services programs.	50,000	0	0.0	0.0
Administrative Service Changes				
AC_001 Juvenile Justice Equity Steering Committee Transfer the Juvenile Justice Equity Steering Committee (JJESC) from Public Health to PSB to better align with budget coordination role in PSB. The JJESC is a multi-system partnership effort to reduce disproportionality in juvenile justice; education; the Department of Children, Youth and Families; and the behavioral health system. Aligns with AC_010 in Public Health.	125,000	0	0.0	0.0
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(156,000)	0	0.0	0.0
Central Rate Adjustments	468,112	0	0.0	0.0
Total Decision Package Adjustments	1,462,179	0	0.0	0.0

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3280 GENERAL TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3280 GENERAL TECHNOLOGY CAPITAL - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1147218	**KING COUNTY SHERIFF OFFICE PAYROLL REENGINEERING** STANDALONE		$5,071,286	**Scope:** The King County Sheriff's Office will adopt a phased implementation approach of a cloud-based SaaS scheduling system designed for speed, reliability, and scalability to meet both current and future operational needs. This first area of focus will be the Communication Center. The solution will reduce manual processes—minimizing risk, saving time and money—and ensure equitable access for all employees, with accurate and timely compensation. Successful completion will reduce claims risk and eliminate reliance on an out-of-date product. By automating manual processes, the solution will reduce operational risk, save time and costs, and promote equitable access for all employees. **Description of Budget Request:** The requested appropriation estimate will support the Request for Proposal; award a contract; and the configuration, implementation, testing, change management, and maintenance from the vendor. The estimate includes KCIT resources and all other project resources, including a BRC consultant. The project is estimated for two to three years.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3280 GENERAL TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148394	**KCSO Computer Aided Dispatch System Replacement** STANDALONE		$16,712,189	**Scope:** KCSO needs a new Computer Aided Dispatch (CAD) system that will allow flexibility to meet KCSO customer requirements, while meeting KCSO operational needs. Specifically, this is part of KCSO's CAD system modernization effort to upgrade to current leading-edge technology, plus meet operational and regulatory requirements. This project needs to complete the procurement aspect of planning effort to replace the current system. The CAD Replacement Project effort already has a Technical Consultant with CAD and Records Management System (RMS) public safety consultant experience. Federal Engineering is consulting KCSO through the overall process of selecting a CAD System and implementing it. The new CAD system will be fully CJIS compliant without the need of third-party tools. The CAD system will have granular security controls and auditing capabilities to meet modern security requirements. The new CAD system will have a data warehouse that supports KCSO staff who need to analyze data by normalizing detailed data for easy access. CAD system will have the capability for the agency to adapt to workflow changes, forms, and data collection needs of the agency. Full API customer access to CAD System will build further workflow and data improvements. Improved system availability, network availability, and disaster recovery capabilities will prevent downtime for 911 Call Receivers and Dispatchers as well as minimize handwritten paper cards. **Description of Budget Request:** The requested appropriation will support the final design, implementation, acquisition, and close-out phases of this project. Projected spending includes fully burdened staff time, application installation costs, license fees, some hardware and network materials (depending upon the final solution selected) data storage (cloud/on premise/hybrid) acquisition, and project contingency. The budget requested is necessary to cover total project costs through the anticipated completion date in 2027; budget authority is needed to sign vendor contracts and move forward with implementation. Total project cost (Estimate at Completion) has increased by 20% from the previous budget request in 2026-2027, largely due to inflation, supply-chain tariffs (if part of the solution) and increased rates for resources. Background: KCSO received $332,683 in the 2023 – 2024 budget work to onboard a Computer Aided Dispatch technical consultant and start the development of an RFP. The project received capital appropriation of $1.2M in the 2025 budget, to finalize and publish the RFP and select vendor. This request is to receive additional appropriation in the 26-27 budget is for contract execution, implementation, training, closeout, and the initial warranty & maintenance period.
3280 - GENERAL TECHNOLOGY CAPITAL		**Total**	**$21,783,475**	
Grand Total			**$21,783,475**	

2026-2027 Proposed Financial Plan
PSB GF IT Capital Fund / 000003280

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	475,676	-	475,676	-	-
Bond Proceeds	4,040,989	21,783,475	25,824,464	-	-
AFIS Fund Transfers	(68,561)	-	(68,561)	-	-
General Fund Transfers	1,359,368	-	1,359,368	-	-
Permitting Fund Transfers	-	1,172,000	1,172,000	-	-
Total Capital Revenue	**$ 5,807,472**	**$ 22,955,475**	**$ 28,762,947**	**$ -**	**$ -**
Capital Appropriation:					
DAJD IT Projects	1,282,880	-	1,282,880	-	-
PSB IT Projects	470,884	-	470,884	-	-
DJA IT Projects	784,144	-	784,144	-	-
PAO IT Projects	2,405,970	-	2,405,970	-	-
DPD IT Projects	3,367	-	3,367	-	-
KCSO IT Projects	653,204	21,783,475	22,436,679	-	-
KCSC IT Projects	207,023	-	207,023	-	-
DLS IT Projects	-	1,172,000	1,172,000	-	-
Total Capital Appropriation	**$ 5,807,472**	**$ 22,955,475**	**$ 28,762,947**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**
Capital Funding Sources						
Bond Proceeds	444,743	1,943,302		24,560,013	-	-
AFIS Fund Transfers	135,925	970,949		173,612	-	-
AFIS Livescan Replacement 2nd Omnibus		120,000				
General Fund Transfers	692,131	1,756,567		630,437	-	-
Permitting Fund Transfers	-	-		1,172,000	-	-
Total Capital Revenue	**$ 1,272,798**	**$ 4,790,818**	**$ -**	**$ 26,536,062**	**$ -**	**$ -**
Capital Expenditures						
DAJD IT Projects	348,797	1,077,053		51,774	-	-
PSB IT Projects	294,885	473,600		-	-	-
DJA IT Projects	223,218	508,760		630,437	-	-
PAO IT Projects	72,647	259,000		2,003,000	-	-
DPD IT Projects	23,299	23,299		-	-	-
KCSO IT Projects	309,953	2,329,106		22,678,851	-	-
AFIS Livescan Replacement 2nd Omnibus		120,000				
KCSC IT Projects	-	-		-	-	-
DLS IT Projects	-	-		1,172,000	-	-
Total Capital Expenditures	**$ 1,272,798**	**$ 4,790,818**	**$ -**	**$ 26,536,062**	**$ -**	**$ -**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**	**$ 475,676**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- AFIS Fund Transfers shows as negative, as current projections exceed existing budget because of unforeseen capital expenditures. Additional appropriation is being sought in the 2025 2nd Omnibus to address this, see AFIS Fund Transfer 2nd Omnibus to 1144392. This is pending Council approval.

Appropriation Notes:
- Capital Project Appropriation totals only include projects marked as "approved" or "pending close".

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Some projects funded through the General Fund had transfers under account 37976 (CONTRIB OTHER FUNDS) when set up using a prior accounting system, but the General Fund is still the revenue source.
- Annual-to-date actuals are through July 2025.

Expenditure Notes:
- Annual-to-date actuals are through July 2025.
- The AFIS Livescan Replacement 2nd Omnibus - 1144392 is pending Council approval.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.
- This fund has no reserve policy.

Last Updated 9/4/2025 by Gabby Lacson using data from BI Insights and PIC.

2026-2027 Executive Proposed Operating Budget
OFFICE OF CLIMATE (EN_A14200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**6,060,453**	**6,400,685**	**13.0**	**3.0**
2025 Annual Budget Biennialized	**12,120,906**	**12,801,370**	**13.0**	**3.0**
Base Budget Adjustments	(602,876)	(301,170)	0.0	0.0
Decision Package Adjustments	2,243,262	1,261,092	1.0	(1.0)
2026-2027 Executive Proposed	**13,761,292**	**13,761,292**	**14.0**	**2.0**
2026-2027 Executive Proposed Ordinance	**13,762,000**	**13,762,000**	**14.0**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Green Building and Infrastructure Add Green Building and Infrastructure (GBI) staff and programmatic costs to the Climate Office budget. Costs for both staff and programming will be funded using Climate Cost Share revenue out of the Climate Office to better align with the function of green building work.	1,454,158	0	0.0	0.0
DS_002 Programs and Partnerships Appropriate funding for programs supported by external revenue. The Executive Climate Office oversees several programs funded through external revenue sources, including Commercial Property Assessed Clean Energy and Resiliency (CPACER), the King County-Cities Collaboration (K4C), the Coalition for Climate Careers (C3), and Green Jobs External Partnerships.	560,000	560,000	0.0	0.0
DS_120 Climate Cost Share Add revenue from climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	0	701,092	0.0	0.0
Administrative Service Changes				
AC_001 Communications Manager Convert a communications project manager position from a TLT to an FTE and reclassify the position to an Executive Program Assistant IV. This role is crucial for supporting the Executive Climate Office, which is charged with accelerating and expanding the County's climate actions.	57,860	0	1.0	(1.0)
Central Rate Adjustments	171,244	0	0.0	0.0
Total Decision Package Adjustments	2,243,262	1,261,092	1.0	(1.0)

2026-2027 Executive Proposed Operating Budget
OFFICE OF ECONOMIC OPPORTUNITY AND CREATIVE ECONOMY
(EN_A19000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,026,109**	**0**	**3.0**	**2.5**
2025 Annual Budget Biennialized	**4,052,218**	**0**	**3.0**	**2.5**
Base Budget Adjustments	(1,565,222)	0	0.0	(2.5)
Decision Package Adjustments	32,702	0	0.0	0.0
2026-2027 Executive Proposed	**2,519,698**	**0**	**3.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**2,520,000**	**0**	**3.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	32,702	0	0.0	0.0
Total Decision Package Adjustments	32,702	0	0.0	0.0

DEPARTMENT OF EXECUTIVE SERVICES

MISSION

The Department of Executive Services (DES) provides excellent, innovative public and government services delivered by customer-focused employees.

OVERVIEW

The Department of Executive Services (DES) provides internal services to King County government and a variety of public services to its residents. DES has nearly 900 employees and includes the following divisions and offices:

- Administration (Director's Office)
- King County International Airport
- Business Resource Center
- Finance and Business Operations Division
- Fleet Services Division
- Facilities Management Division
- Harborview Construction and Infrastructure Division
- Office of Emergency Management
- Records and Licensing Services Division
- Office of Risk Management Services
- Inquest Program

DES has a variety of internal and external customers. Internal services include enterprise business applications (PeopleSoft, Oracle EBS, BI Analytics), risk planning, financial services, emergency planning, records management, archives, mail services, space needs, building maintenance and security, vehicle needs, and light and heavy-duty equipment maintenance.

External services include airport, animal licenses, emergency coordination, property titles, marriage records, for-hire permits, vehicle and vessel licenses, inquest administration, investment pool, and property tax payments.

2026-2027 Executive Proposed Operating Budget
EXECUTIVE SERVICES ADMINISTRATION (EN_A41700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,979,872**	**1,594,315**	**15.0**	**0.0**
2025 Annual Budget Biennialized	**7,959,744**	**3,188,630**	**15.0**	**0.0**
Base Budget Adjustments	267,085	0	0.0	0.0
Decision Package Adjustments	(472,014)	(603,120)	(1.0)	0.0
2026-2027 Executive Proposed	**7,754,815**	**2,585,510**	**14.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**7,755,000**	**2,586,000**	**14.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Impact and Evaluation Position Reduction Abrogate the impact and evaluation measurement position in DES Director's Office as the funding sources for the position are no longer available.	(603,120)	(603,120)	(1.0)	0.0
Central Rate Adjustments	131,106	0	0.0	0.0
Total Decision Package Adjustments	(472,014)	(603,120)	(1.0)	0.0

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3250 DEPARTMENT OF EXECUTIVE SERVICES TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3250 DEPARTMENT OF EXECUTIVE SERVICES TECHNOLOGY CAPITAL - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1148425	**DES FBOD TREASURY Countywide Electronic Payment Processor Implementation** DES FBOD		$1,819,627	**Scope:** This project will transition all in-production electronic payment solutions and merchant services facilitated by the County's current electronic payment services contractor to the successful awardee of the RFP solicitation. The current contractor supports electronic payment and merchant service solutions across 23 internal and separately elected agencies. Scope includes planning, implementation, testing, and training in partnership with the selected vendor, KCIT, and County agency business users for the transition of online, in-person point-of-sale terminals, and Interactive Voice Response (IVR) payment channels. **Description of Budget Request:** The requested appropriation will support the estimated cost of leading and supporting agencies in their transition to new electronic payment solutions, as well as the operational costs required by KCIT to support the enterprise-wide solution after go-live. This budget also includes the estimated cost of the new contracted solution, including annual licensing and maintenance charges. This budget does not include the estimated cost of service fees charged to the County or passed through to the public customer for the facilitation of electronic transactions.
3250 - DEPARTMENT OF EXECUTIVE SERVICES TECHNOLOGY CAPITAL		**Total**	**$1,819,627**	
Grand Total			**$1,819,627**	

2026-2027 Proposed Financial Plan
DES Technology Fund / 000003250

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	892,922	-	892,922	-	-
Transfer from GF (Inquest)	138,388		138,388		
Transfer from Operating (FBOD/BRC)	19,280,001	1,819,627	21,099,628	-	-
Total Capital Revenue	**$ 20,311,311**	**$ 1,819,627**	**$ 22,130,938**	**$ -**	**$ -**
Capital Appropriation:					
Inquest Program	223,071		223,071		
BRC EBS-BI Cloud Migration	6,500,000	-	6,500,000		-
FBOD Fixed Assets	2,791,613	-	2,791,613		-
FBOD Electronic Payments		1,819,627	1,819,627	-	-
BRC EBS Application Upgrade	9,053,900	-	9,053,900	-	-
FBOD Treasury Scanner	1,115,000	-	1,115,000		-
Total Capital Appropriation	**$ 19,683,584**	**$ 1,819,627**	**$ 21,503,211**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (8,325)**	**$ (8,325)**	**$ 265,195**	**$ 892,922**	**$ 892,922**	**$ 892,922**
Capital Funding Sources						
Transfer from GF	-	-		-	-	-
Transfer from Operating (FBOD/BRC)	1,746,287	2,500,000		10,698,911	-	-
Total Capital Revenue	**$ 1,746,287**	**$ 2,500,000**	**$ -**	**$ 10,698,911**	**$ -**	**$ -**
Capital Expenditures						
Inquest Program	32,854	56,321		84,683	-	-
BRC EBS-BI Cloud Migration	897,275	897,275		-	-	-
FBOD Fixed Assets	399,112	399,112		-	-	-
FBOD Electronic Payments	-	-		1,819,627	-	-
BRC EBS Application Upgrade	143,526	246,045		8,794,601	-	-
Total Capital Expenditures	**$ 1,472,767**	**$ 1,598,753**	**$ -**	**$ 10,698,911**	**$ -**	**$ -**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 265,195**	**$ 892,922**	**$ 265,195**	**$ 892,922**	**$ 892,922**	**$ 892,922**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 265,195**	**$ 892,922**	**$ 265,195**	**$ 892,922**	**$ 892,922**	**$ 892,922**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- FBOD Treasury Scanner project is expected to be finalized in October 2025 with minimal remaining expenditures. DES will look to disappropriate remaining project funds at a later time.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:

Expenditure Notes:
- Both the EBS Cloud Mingration and Fixed Assets Projects have completed and do not expect any additional project expenditures in 2025. We will look to disaapropriate remaining project balances at a future time.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated 8/28/2025 by Justin Grover using data from EBS and PIC.

2026-2027 Executive Proposed Operating Budget
INQUEST PROGRAM (EN_A40200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,832,904**	**0**	**11.0**	**0.0**
2025 Annual Budget Biennialized	**5,665,808**	**0**	**11.0**	**0.0**
Base Budget Adjustments	101,207	0	0.0	0.0
Decision Package Adjustments	(2,470,808)	0	(5.8)	0.0
2026-2027 Executive Proposed	**3,296,207**	**0**	**5.3**	**0.0**
2026-2027 Executive Proposed Ordinance	**3,297,000**	**0**	**5.3**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Inquest Program Reductions Reduce Inquest Program budget appropriation to better align with 2025 Executive Order on program operations.	(2,529,998)	0	(5.8)	0.0
Technical Adjustments				
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	32,000	0	0.0	0.0
Central Rate Adjustments	27,190	0	0.0	0.0
Total Decision Package Adjustments	(2,470,808)	0	(5.8)	0.0

KING COUNTY INTERNATIONAL AIRPORT

MISSION

The King County International Airport's mission is to develop, operate and maintain a safe, compliant airport, anticipating and fulfilling customer needs while setting the standard for environmental stewardship and supporting responsible economic development to provide opportunities for King County residents.

OVERVIEW

King County International Airport (KCIA) is classified by the Federal Aviation Administration (FAA) as a Class IV, Primary, Commercial Service, non-Hub Reliever Airport. This translates to the Airport handling limited commercial passenger traffic, with a designation from the FAA to relieve congestion from SeaTac and provide improved general aviation access to the overall community. While the Airport provides the aviation facilities, the FAA regulates the airspace and aircraft operations. KCIA, in partnership with the FAA, provides the resources to meet forecasted aviation demand by providing for the development and maintenance of the runway and taxiway systems.

KCIA works diligently to provision an open-access airport with facilities, including runways and taxiways, that are in a state of good repair and maintained to the highest standard. Airport services are valued as a strong element in support of regional economic vitality. These activities are executed by a well-trained workforce that promotes a culture of excellence in customer service, community engagement, equity, and diversity.

KCIA supports and serves six product families: aerospace manufacturing, air cargo, fixed base operators, corporate flight departments, recreational general aviation, and passenger terminal services. Through the efforts of approximately 60 employees the airport facilitates another 18,000 local jobs, most of which are represented family wage jobs.

2026-2027 Executive Proposed Operating Budget
AIRPORT (EN_A71000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**33,493,056**	**38,618,367**	**71.0**	**1.0**
2025 Annual Budget Biennialized	**66,986,112**	**77,236,734**	**71.0**	**1.0**
Base Budget Adjustments	(916,470)	0	0.0	0.0
Decision Package Adjustments	7,391,972	7,317,461	0.0	(1.0)
2026-2027 Executive Proposed	**73,461,614**	**84,554,195**	**71.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**73,462,000**	**84,555,000**	**71.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Business Planning and External Relations Adjustments Adjust operating costs for the Business Planning and External Relations section to align with current expenses. This package also includes a one-time request to fund lactation pods for nursing mothers.	498,000	0	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(1,296)	0	0.0	0.0
Administrative Service Changes				
AC_001 Engineering Administrative Adjustments Implement two corrective adjustments in KCIA's Engineering section. The adjustments will 1) revert the Environmental body of work to the operating budget and 2) capture operating budget savings by appropriately planning to allocate the CIP team's labor cost to capital projects.	100,000	0	0.0	0.0
AC_003 Business Analyst Reduction Remove a TLT business analyst from the Innovation budget. The program has restructured the work items and no longer requires the TLT.	(361,009)	0	0.0	(1.0)
Technical Adjustments				
TA_001 Inflationary Increases Implement inflationary increases to cover supply costs and general expenses for goods and services.	592,367	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
AIRPORT (EN_A71000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_002 Revenue Adjustments Adjust revenues to align with forecast for 2026-2027.	0	7,317,461	0.0	0.0
TA_003 Aircraft Rescue and Firefighting Personnel Contingency Add supplemental funding for contracted Sheriff personnel costs.	5,069,744	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	70,992	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(374,000)	0	0.0	0.0
TA_116 Net Zero Adjustments Net Zero Adjustments	0	0	0.0	0.0
Central Rate Adjustments	1,797,174	0	0.0	0.0
Total Decision Package Adjustments	7,391,972	7,317,461	0.0	(1.0)

2026-2027 Executive Proposed Operating Budget
AIRPORT CONSTRUCTION TRANSFER (EN_A71600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**19,601,178**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**39,202,356**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(24,600,277)	0	0.0	0.0
2026-2027 Executive Proposed	**14,602,079**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**14,603,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_003 Capital Transfer Adjust the CIP transfer from proforma to match the 2026-2027 CIP request.	(24,600,277)	0	0.0	0.0
Total Decision Package Adjustments	(24,600,277)	0	0.0	0.0

2026-2027 Proposed Financial Plan
Airport / 000004290

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 41,458,535**	**$ 28,682,396**	**$ 25,172,898**	**$ 19,381,111**
Revenues				
Landing Fees	1,204,317	5,620,748	5,761,267	5,905,298
Fuel Flowage	1,629,909	6,600,000	6,765,000	6,934,125
Lease Payments	30,500,480	63,105,127	64,682,755	66,299,824
Lease Payments (utility reimbursements)	969,866	3,400,000	3,629,160	3,867,596
Aircraft Parking	1,465,618	3,200,000	3,280,000	3,362,000
Transient Parking	35,875	100,000	102,500	105,063
Other rents & charges	10,864	2,000	2,000	2,000
Misc Operating Revenue	238,322	540,000	540,000	540,000
Investments Interest	1,195,854	2,000,000	2,000,000	2,000,000
Cash Mgmt. Svcs. Fee	(17,938)	(7,200)	(7,200)	(7,200)
Invest Svc Pool Fee	(5,321)	(9,000)	(9,000)	(9,000)
WA State Grant (DOH Prehospital)	1,334	2,520	2,520	2,520
Total Revenues	**$ 37,229,180**	**$ 84,554,195**	**$ 86,749,002**	**$ 89,002,226**
Expenditures				
Salary and Benefits	10,369,512	24,421,357	25,996,535	27,621,318
Supplies	986,985	2,887,862	3,087,124	3,298,593
Services	5,576,877	18,451,715	19,724,883	21,076,038
Intragovernmental (central rates)	12,783,533	25,119,682	28,473,160	32,225,922
Contingency & other	687,234	2,580,998	2,759,087	2,948,084
Transfer to Airport CIP*	19,601,178	14,602,079	12,500,000	5,300,000
Total Expenditures	**$ 50,005,319**	**$ 88,063,693**	**$ 92,540,789**	**$ 92,469,955**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 28,682,396**	**$ 25,172,898**	**$ 19,381,111**	**$ 15,913,382**
Reserves				
Expenditure Reserve				
Rainy Day Reserve	27,834,668	24,329,254	18,794,746	15,627,389
Total Reserves	**$ 27,834,668**	**$ 24,329,254**	**$ 18,794,746**	**$ 15,627,389**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 847,728**	**$ 843,644**	**$ 586,365**	**$ 285,993**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

Airport Revenues are based on historical analysis, trending, leased space projections for current properties and current proposed legislation submitted with the 2026-2027 budget. Outyear assumptions are consistent with projections from historical analysis. Reimbursable utility revenue use BFPA CPI-U to be consistent with the outyear expense assumption. Airport fees for landing, fuel flowage, aircraft parking & transient parking are assuming a nominal increase of 2.5% assuming fee increases are proposed and passed with the outyear budgets.

Expenditure Notes:

Expenditures match the 2026-2027 agency proposed budget in PBCS and outyears are consistent with PSBs BFPA assumptions.
*Transfer to Airport CIP is part of Airport Construction Transfer (EN_A71600) appropriation unit.

Reserve Notes:

Rainy day reserves by county financial policy are 60 days of operating expenses. However, consistent with aviation best practices the goal is to have additional reserves up to one year of operating expenses.

Last Updated 8/25/2025 by Justin Grover using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3380 AIRPORT CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3380 AIRPORT CAPITAL - Airport Division

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1028653	**Pavement Rehabilitation** PROGRAMMATIC		$250,000	**Scope:** This program handles pavement maintenance projects, including assessments and repairs. Maintaining our pavements is critical for the safe and efficient airport use. **Description of Budget Request:** Budget requested in the 2026-2027 budget submittal is nominal to allow for the charging of staff time to ongoing projects. There is adequate carryover from the adopted 2023-2024 budget to fund the 2026-2027 work.
1028662	**North Boeing Field MTCA** PROGRAMMATIC	✓	($266,868)	**Scope:** This program manages cleanup efforts at North Boeing Field, including meetings, investigations, and reports. **Description of Budget Request:** This program is being closed, and funds are being disappropriated.
1119982	**Airport Redevelopment** PROGRAMMATIC	✓	($150,000)	**Scope:** This program is focused on projects related to redevelopment at the airport. Typical projects can include infrastructure improvements, building repairs and improvements, as well as any other development on the airport grounds. Projects perform remedial planning and design, permitting, cleanup, monitoring, and reporting. **Description of Budget Request:** This program is being discontinued, and remaining funds will be disappropriated.
1120730	**Airport Facilities Repair** AD AIRPORT FACILITIES REPAIR		$2,850,000	**Scope:** Facilities preservation is a fiduciary responsibility that keeps assets available for best and highest use, including revenue production. Preservation and repair avoids costs for downtime, excess maintenance, major repair, inefficient operations, and ultimately demolition and replacement costs. **Description of Budget Request:** The Airport is proposing an investment package of $2,850,000 for facility projects. The plan for 2026-2027 includes two key projects: Air National Guard Site (now airport property) refurbishment of fuel tanks and deicer pads and SW Airpark refurbishment.
1120731	**Airport Fleet Program** PROGRAMMATIC		$2,500,000	**Scope:** This program funds the replacement of old airport equipment and supports projects that reduce vehicle emissions, like using alternative fuels. **Description of Budget Request:** The Fleet Program budget request addresses critical vehicle replacements necessitated by a mid-2025 increase in the FAA Fire Safety Index. To comply with updated safety standards, the entire 2025 fleet budget was reallocated to expedite the acquisition of an additional Aircraft Rescue and Fire Fighting (ARFF) vehicle. This request seeks to restore the funds redirected in 2025 and support planned replacements for fiscal years 2026–2027, including a sweeper and other essential fleet vehicles. In alignment with the airport's climate action goals, electric vehicle options will be prioritized wherever operationally feasible.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3380 AIRPORT CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1120732	**Lower Duwamish Waterway** AD LOWER DUWAMISH WATERWAY	✓	($95,975)	**Scope:** The scope of this project is to manage activities related to the cleanup efforts on behalf of KCIA. These activities include attending monthly project team meetings; participating in an allocation process by providing documentation, legal document reviews, and depositions; attending steering committee meetings; attending bimonthly source control work group meetings; conducting environmental sampling; attending County source control team meetings; and preparing and reviewing source control reports. **Description of Budget Request:** This program is being discontinued, and remaining funds will be disappropriated.
1121024	**CIP Oversight** ADMIN		$79,762	**Scope:** Capital Improvement Program oversight covers the cost of CIP oversight services provided to the Airport Division's capital projects by the King County Auditor's Office. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1135087	**Environmental Cleanup Of Fuel Farm (Existing)** STANDALONE	✓	($2,630,000)	**Scope:** This project is to conduct a site investigation, soil sampling, and potential environmental remediation cleanup at the North Fuel Farm upon the end of Shultz Distributing's long-term lease. **Description of Budget Request:** KCIA requests budget dis-appropriation for this cancelled project.
1137242	**Airfield Electrical Program** PROGRAMMATIC	✓	($574,954)	**Scope:** This program will implement electrical upgrades, including runway guard light installation, regulator procurement, and installation of an airfield lighting control and monitoring system, requiring phased airfield closures and electrical infrastructure work. **Description of Budget Request:** This program is being discontinued, and remaining funds will be disappropriated.
1138851	**Asset Management Program (AMP)** PROGRAMMATIC	✓	($483,771)	**Scope:** This program will develop a comprehensive Airport Asset Management Plan that is aligned with the Airport Strategic Plan, Capital Improvement Program (CIP), and Airport Master Plan. The plan components include: 1) pavements, 2) airfield and landside utilities, 3) electrical, water, stormwater, sanitary sewer, and fiber/telecommunications facilities, 4) building, painting, signs, and markings security, and 5) fences, gates, and access control. The objectives of the Asset Management Plan are to 1) provide robust utilities and facilities with the capacity and redundancy to serve the existing facilities, current CIP projects and proposed airport development projects, 2) maintain accurate real time information (capacity, condition, location, etc.) for all underground utilities information in our Airport Asset Management system so that the Airport has a clear and confident understanding of existing utilities and facilities. **Description of Budget Request:** This program is being discontinued, and remaining funds will be disappropriated.
1139534	**KCIA Climate Action Plan Program** PROGRAMMATIC	✓	($361,659)	**Scope:** This program will implement actions from the Strategic Climate Action Plan (SCAP), including reducing emissions and preparing for climate impacts, with a focus on equity outreach. **Description of Budget Request:** This program is being discontinued, and remaining funds disappropriated.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3380 AIRPORT CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139536	**Stormwater Program** PROGRAMMATIC		$4,377,622	**Scope:** This program will conduct ongoing stormwater system maintenance and repairs, including inspections, capacity studies, and repair implementation phases, across the airport's infrastructure. **Description of Budget Request:** KCIA is requesting $4.4 million to fund stormwater capacity improvements and maintenance through 2027. This includes completing Phase 3 of the Airport Stormwater Pipe Replacement and the final design and closeout of Airport Way Stormwater Capacity Improvements.
1142179	**Airport Security Comprehensive Plan** STANDALONE	✓	($227,316)	**Scope:** This project will develop a five-year Security Master Plan that will identify and document the Airport's mission, objectives, policies, procedures, and technologies used in providing security at BFI. As part of this project, a threat and vulnerability assessment, as well as a gap analysis, will be conducted to serve as the foundation for development of guidelines, infrastructure improvements, rules and regulations, and security standards. The Security Master Plan is anticipated to be updated every five years **Description of Budget Request:** This program is being discontinued, and remaining funds disappropriated.
1143915	**Runway 14R-32L Rehabilitation & Taxiway Modifications** STANDALONE		$3,000,000	**Scope:** This project will rehabilitate Runway 14R-32L and modify connecting taxiways at A2, A4, B2, and B10. The project will include a geotechnical assessment, pavement evaluation and alternative analysis/conceptual design, engineering design, and construction. The project will mill approximately 7" of existing asphalt along the entire runway surface and replace it with a grooved asphalt surface to promote drainage. **Description of Budget Request:** This request enables the airport to begin work early in 2026-2027 as planning advances while ensuring continued funding for future years. It also enhances the airport's flexibility in accepting grants for design and construction.
1143940	**Fuel Farm Environmental** STANDALONE	✓	($500,000)	**Scope:** This project may be performed by the proposed tenant chosen through the RFI process. The work includes environmental assessments and remediation as needed at the new fuel farm location. **Description of Budget Request:** This requested budget dis-appropriation is for a canceled project.
1143950	**Airport Planning and Support** PROGRAMMATIC		$1,000,000	**Scope:** This program plans future capital improvements for various airport planning projects. Details and budgets are refined as projects are developed and scoped. **Description of Budget Request:** The airport is requesting a $1,000,000 appropriation to continue supporting planning efforts for the capital program.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3380 AIRPORT CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148167	**AD UTILITIES PROGRAM** PROGRAMMATIC		$3,000,000	**Scope:** Utilities preservation is a fiduciary responsibility that keeps assets available for their best and highest use, including revenue production. Preservation and repair avoids costs for downtime, excess maintenance, major repair, inefficient operations, and ultimately demolition and replacement costs. **Description of Budget Request:** In the 2026-2027 biennial budget, the airport is strategically consolidating the Stormwater, Water and Sewer, and Airfield Electrical programs into the Utilities Program. This integration aims to streamline operations and maintenance, potentially improving efficiency and reducing costs. Of the $3 million requested, a portion will fund repairs to aging and damaged infrastructure at the Bravo 5 intersection, while the remainder will support emerging projects as needed.
1150613	**AIR TRAFFIC CONTROL TOWER REPLACEMENT** STANDALONE		$1,500,000	**Scope:** This project includes the procurement of design services, site clearing at the FAA-selected location, construction of the replacement Air Traffic Control Tower, and demolition of the old tower. The project scope specifically excludes the furnishing of the building with standard office supplies and specific ATCT technology, as these are the responsibility of the FAA. **Description of Budget Request:** The airport requires a $1.5 million appropriation to begin design work and site preparation. These funds are intended to serve as a match for a potential FAA grant, ensuring the airport can initiate work and remain flexible in securing grant funding.
1150615	**ARFF STATION REPLACEMENT** STANDALONE		$1,250,000	**Scope:** This project includes the procurement of design services, site clearing for the new ARFF station location, construction of the replacement ARFF station, and demolition of the old ARFF station. **Description of Budget Request:** The request of $1,250,000 is to initiate design work and site preparation. Airport funds will be used as match to a potential FAA grant.
1150617	**WOODS MEADOWS ACQUISITION** STANDALONE		$100,000	**Scope:** This project will fund and complete the acquisition of the Woods Meadows property. **Description of Budget Request:** KCIA requests an appropriation of $500,000 to begin the acquisition process and the associated environmental work. Airport funds may be used as match a potential FAA grant in the future.
1150619	**TAXIWAY BRAVO TENANT MITIGATION** STANDALONE		$50,000	**Scope:** This project will procure design services, prepare new sites, and construct or reconfigure ramps, taxilanes, service roads, and other facilities as needed to provide replacement spaces of equivalent utility for existing tenants displaced by the Taxiway Bravo relocation. **Description of Budget Request:** We are requesting an appropriation of $50,000 to initiate design work for this project. Construction is planned to begin after 2027. Airport funds may be used as a match for a potential FAA grant in the future.
3380 - AIRPORT CAPITAL		**Total**	**$14,666,841**	
Grand Total			**$14,666,841**	

2026-2027 Proposed Financial Plan
Airport Capital / 000003380

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	23,074,571	-	23,074,571	-	14,235,000
Grant Funds	-	-	-	150,000,000	-
Transfer from Operating	19,601,178	14,666,841	34,268,019	12,500,000	5,300,000
Bond Proceeds	-	-	-	69,531,000	-
Non-Revenue Backed Contingency	200,000,000		200,000,000		
Total Capital Revenue	**$ 242,675,749**	**$ 14,666,841**	**$ 257,342,590**	**$ 232,031,000**	**$ 19,535,000**
Capital Appropriation:					
Admin	-	15,000	15,000	31,000	35,000
Fleet Program	1,317,007	2,500,000	3,817,007	1,000,000	1,000,000
Utility Program	4,320,992	7,377,622	11,698,614	2,000,000	2,000,000
Facility Program	2,220,966	2,850,000	5,070,966	2,000,000	2,000,000
Planning Program	1,132,048	1,000,000	2,132,048	2,500,000	2,500,000
Pavement Program	4,443,048	250,000	4,693,048	1,500,000	1,500,000
Contingency	208,113,155	-	208,113,155	-	-
Security Program	1,915,801	-	1,915,801	1,000,000	1,000,000
Standalone			-		
Main Runway	2,595,852	3,000,000	5,595,852	100,000,000	5,000,000
Taxiway B Relocation	4,219,603	-	4,219,603	-	-
Secondary Runway Rehab	627,382	-	627,382	-	-
Wang Site Rehab	3,063,008	-	3,063,008	5,000,000	4,000,000
ARFF Station Replacement	-	1,250,000	1,250,000	43,500,000	500,000
ATCT Relocation	-	1,500,000	1,500,000	73,500,000	-
Misc Other Standalones	3,167,196	214,762	3,381,958	-	-
Disappropriations (project to be disappropriated)	5,539,691	(5,290,543)	249,148	-	-
Total Capital Appropriation	**$ 242,675,749**	**$ 14,666,841**	**$ 257,342,590**	**$ 232,031,000**	**$ 19,535,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 44,549,621**	**$ 44,549,621**	**$ 20,426,610**	**$ 27,196,747**	**$ 6,861,509**	**$ 6,861,509**
Capital Funding Sources	-					
Revenue Backing from Fund Balance	-	$ -				14,235,000
Grant Funds	2,523,871	$ -		-	150,000,000	-
Transfer from Operating	-	19,601,178		14,666,841	12,500,000	5,300,000
Bond Proceeds	-	-		-	69,531,000	-
Other	868,726	-				
Total Capital Revenue	**$ 3,392,597**	**$ 19,601,178**	**$ -**	**$ 14,666,841**	**$ 232,031,000**	**$ 19,535,000**
Capital Appropriation:						
Admin	-	3,414		15,000	31,000	35,000
Fleet Program	3,077,375	742,000		5,000,000	1,000,000	1,000,000
Utility Program	646,032	3,830,405		7,377,622	2,000,000	2,000,000
Facility Program	35,640	915,000		4,000,000	2,000,000	2,000,000
Planning Program	165,637	35,000		2,500,000	2,500,000	2,500,000
Pavement Program	129,764	1,300,000		4,000,000	1,500,000	1,500,000
Contingency	-	-			-	-
Security Program	3,973	300,000		1,500,000	1,000,000	1,000,000
Standalone						
Main Runway	397,659	1,631,837		4,000,000	100,000,000	5,000,000
Taxiway B Relocation	440,824	391,396		1,000,000	-	-
Secondary Runway Rehab	19,502,531	26,000,000			-	-
Wang Site Rehab	27,916	200,000		3,000,000	5,000,000	4,000,000
ARFF Station Replacement	-	-		1,250,000	43,500,000	500,000
ATCT Relocation	-	-		1,500,000	73,500,000	-
Misc Other Standalones	3,088,257	1,200,000		5,150,000	-	5,000,000
Disappropriations		405,000		(5,290,543)	-	-
Total Capital Expenditures	**$ 27,515,608**	**$ 36,954,052**	**$ -**	**$ 35,002,079**	**$ 232,031,000**	**$ 24,535,000**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 20,426,610**	**$ 27,196,747**	**$ 20,426,610**	**$ 6,861,509**	**$ 6,861,509**	**$ 1,861,509**
Reserves						
Dedicated to budgeted projects	20,426,610	27,196,747		6,861,509	6,861,509	1,861,509
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 20,426,610**	**$ 27,196,747**	**$ 20,426,610**	**$ 6,861,509**	**$ 6,861,509**	**$ 1,861,509**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
Revenue assumptions in outyears are volatile, due to uncertainty with FAA funding and the risk for change to outyear projects and funding possibilities. The airport will be tracking these assumptions closely and update as uncertainty clears up.
Appropriation Notes:
- Appropriation assumptions follow the same logic as the revenue assumptions on the outyears. The airport will take the same approach for tracking and updating as risk decreases.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
Revenue assumptions in outyears are volatile, due to uncertainty with FAA funding and the risk for change to outyear projects and funding possibilities. The airport will be tracking these assumptions closely and update as uncertainty clears up.

Expenditure Notes:
Expenditures assumptions follow the same logic as the revenue assumptions on the outyears. The airport will take the same approach for tracking and updating as risk decreases.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are <u>not</u> dedicated to projects that are already appropriated.

Last Updated 6/16/25 by K. Cline using data from PRISM, Oracle, PIC, and Excel.

BUSINESS RESOURCE CENTER

MISSION

The Business Resource Center is a strategic leader and partner delivering business value through reliable services and innovative enterprise solutions for King County.

OVERVIEW

The Business Resource Center (BRC) is a trusted leader and partner committed to service excellence by providing strategic, innovative, and reliable enterprise business applications and solutions. It supports and maintains the County's enterprise business systems, including the Oracle EBS Financial and Procurement system, the PeopleSoft HCM and Payroll system, the PBCS budget system, and the Oracle Business Intelligence (BI) analytics and reporting system.

The BRC is focused on providing the best possible service and delivering value to agency customers, business partners and employees, including system optimization initiatives, increased focus on outcomes, and improved customer and employee experience. This is underpinned by strategic efforts to build a healthy organization with a culture of diversity, inclusion, collaboration, and continuous improvement.

Work groups within the BRC are structured and aligned to manage the enterprise business systems, which include the applications, infrastructure, software licensing, vendor relationships, and support for central business owners, customers, as well as business and governance processes. The BRC Director's Office provides overall guidance and support to BRC staff and direction to executives and agencies on strategies for standardizing and optimizing the use the county's enterprise business systems.

2026-2027 Executive Proposed Operating Budget
BUSINESS RESOURCE CENTER (EN_A30000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**40,826,183**	**26,279,887**	**69.0**	**2.0**
2025 Annual Budget Biennialized	**81,652,366**	**52,559,774**	**69.0**	**2.0**
Base Budget Adjustments	(29,298,561)	0	0.0	0.0
Decision Package Adjustments	9,812,845	3,153,586	4.0	(2.0)
2026-2027 Executive Proposed	**62,166,651**	**55,713,360**	**73.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**62,167,000**	**55,714,000**	**73.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Labor Contracts Implementation Convert budgeted TLT positions to FTEs to continue supporting the ongoing, mandatory, and recurring workloads related to labor contract implementation and retroactive pay calculations.	0	0	2.0	(2.0)
DS_002 Oracle Database Administrator Re-purpose existing appropriation to convert a TLT database administrator to an FTE to continue support for ongoing Oracle ERP applications database administration.	0	0	1.0	0.0
DS_003 Educator Consultant Re-purpose existing appropriation to convert a TLT educator consultant to an FTE to continue support for King County ERP system trainings.	(1)	0	1.0	0.0
Administrative Service Changes				
AC_001 Budget System Assessment Appropriate reserve funds to complete an assessment of risks and user needs for the King County budget system. This assessment will identify short- and long-term actions the County can take to optimize system stability, cost effectiveness, and customer value during the next decade.	350,000	0	0.0	0.0
Technical Adjustments				
TA_001 Annual Licensing Fees Add funding for the annual increase in maintenance, support fees, and subscription fees to support Oracle EBS, Peoplesoft, Oracle BI, Concur Travel, Oracle Cloud Infrastructure (OCI), Oracle Cloud Financials and Procurement, and PBCS.	613,303	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_002 EBS Functional Upgrade Reappropriation Reappropriate unspent 2025 reserve funds to 2026-2027 for the EBS Functional Upgrade project. This project will be completed in early 2027.	6,852,435	0	0.0	0.0
TA_003 Enterprise Resource Planning (ERP) Reappropriation Reappropriate unspent 2025 reserve funds to 2026-2027 for BI Insights and Oracle EBS Financials based on the BRC roadmap.	1,821,144	0	0.0	0.0
TA_050 Revenue Adjustment Adjust central rate revenues to align with the 2026-2027 rate model.	0	3,153,586	0.0	0.0
Central Rate Adjustments	175,964	0	0.0	0.0
Total Decision Package Adjustments	9,812,845	3,153,586	4.0	(2.0)

2026-2027 Proposed Financial Plan
Business Resource Center / 000005490

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 17,616,000**	**$ 14,286,631**	**$ 7,833,340**	**$ 9,486,945**
Revenues				
Internal Service Rates	26,178,298	55,713,360	58,499,028	61,423,979
Total Revenues	**$ 26,178,298**	**$ 55,713,360**	**$ 58,499,028**	**$ 61,423,979**
Expenditures				
Salaries & Benefits	15,445,205	32,942,066	35,066,829	37,258,506
Operating Expenditures	8,631,353	16,932,628	18,073,887	19,261,342
Intragovernmental Services	1,702,739	3,268,378	3,704,706	4,192,987
Reserve Expenditures				
Oracle EBS Fixed Assets Project	510,408	-	-	-
Roadmap - FPS Solution Evaluations	128,856	821,144	-	-
Roadmap - ERP	-	1,000,000	-	-
Oracle EBS/BI Migration Project	887,743	-	-	-
EBS Functional Upgrade Project	2,201,364	6,852,435	-	-
PBCS Enhancements	-	350,000	-	-
Total Expenditures	**$ 29,507,667**	**$ 62,166,651**	**$ 56,845,423**	**$ 60,712,834**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 14,286,631**	**$ 7,833,340**	**$ 9,486,945**	**$ 10,198,090**
Reserves				
Expenditure Reserve (s)				
Oracle EBS Infrastructure	2,200,000	1,200,000	1,500,000	1,500,000
Oracle EBS Software Upgrade	3,000,000	1,500,000	1,500,000	1,500,000
Oracle BI Infrastructure	2,200,000	1,200,000	1,200,000	1,200,000
Oracle BI Software Upgrade	3,000,000	1,500,000	1,500,000	1,500,000
Peoplesoft Infrastructure	2,255,600	2,000,000	2,000,000	2,000,000
PBCS Enhancements	400,000	50,000	500,000	500,000
Total Reserves	**$ 13,055,600**	**$ 7,450,000**	**$ 8,200,000**	**$ 8,200,000**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,231,031**	**$ 383,340**	**$ 1,286,945**	**$ 1,998,090**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Revenue adjusted in accordance with expenditure assumptions and reserve fund replenishment schedule. The projected 2025 revenue includes a shortfall of $101,588 due to the closure of the PSERN Levy Fund which ended at the close of 2024; therefore these funds are not collectible.

Expenditure Notes:

- Funds for the BRC Roadmap and EBS Functional Upgrade projects have been re-appropriated as they will be completed by 2027.
- Outyear expenditure projections are based upon expenditure growth assumptions.

Reserve Notes:

- Oracle EBS and Oracle BI Software Reserves are calculated at $7.5 million every six years. The reserves are used to support technology upgrades and enhancements that improve efficiency, modernize systems, and advance innovative solutions.

Last Updated 8/21/2025 by Justin Grover using data from PBCS and BFPA assumptions.

OFFICE OF EMERGENCY MANAGEMENT

MISSION

The King County Office of Emergency Management provides regional leadership to strengthen community resilience and access to emergency services.

OVERVIEW

The King County Office of Emergency Management (KCOEM), pursuant to King County Code 2.56.030, is responsible for providing comprehensive emergency management including:

- Preparing for and planning for emergencies and disasters.
- Leading County emergency preparedness efforts and providing for effective direction, control, and coordination of County government emergency services functional units before, during, and after emergencies and disasters.
- Providing liaison with other governments, and the private and nongovernmental sectors on matters relating to emergency management.
- Serving as the regional coordinating entity for local governments, County governmental departments, and other appropriate agencies, before, during, and after emergencies and disasters.

KCOEM implements strategies and conducts activities to enhance the capability and capacity of the King County region to prepare for, and then operate in, all types of emergency and disaster situations across all five doctrinal mission areas: prevention, protection, mitigation, response, and recovery. Preparedness establishes the risk environment, builds, and tests various capabilities, and uses training and exercises to validate and revise those capabilities. These capabilities can then be executed, or operationalized, prior to, during, and after emergencies and disasters.

2026-2027 Executive Proposed Operating Budget
OFFICE OF EMERGENCY MANAGEMENT (EN_A40100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**4,870,200**	**312,327**	**16.0**	**0.0**
2025 Annual Budget Biennialized	**9,740,400**	**624,654**	**16.0**	**0.0**
Base Budget Adjustments	473,012	0	0.0	1.0
Decision Package Adjustments	3,278,123	0	11.0	(1.0)
2026-2027 Executive Proposed	**13,491,535**	**624,654**	**27.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**13,492,000**	**625,000**	**27.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Personnel Sustainment Transfer essential FTE positions that were previously funded by federal grants to the General Fund to sustain vulnerable KCOEM positions.	3,276,911	0	11.0	(1.0)
Central Rate Adjustments	1,212	0	0.0	0.0
Total Decision Package Adjustments	3,278,123	0	11.0	(1.0)

FACILITIES MANAGEMENT DIVISION

MISSION

As stewards of public assets, the Facilities Management Division is a strategic advisor and partner in delivering County services.

OVERVIEW

The Facilities Management Division (FMD) provides clean, environmentally sustainable, and cost-effective work environments for County staff and the public. FMD is responsible for designing and managing capital construction projects that are responsive to customer needs and strive for delivery on-time and within budget. Further, FMD manages a financially sustainable in-house print shop providing King County agencies high-quality, cost-effective digital product and scanning services.

The Real Estate Services (RES) section provides leadership in the management of King County-owned real estate and implements policy on matters including leasing, sales, acquisitions, permitting, and investments while facilitating and overseeing an effective asset management system that proactively manages the County's real estate portfolio.

2026-2027 Executive Proposed Operating Budget
FACILITIES MANAGEMENT DIVISION (EN_A60100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**113,940,734**	**103,955,315**	**355.5**	**14.0**
2025 Annual Budget Biennialized	**227,881,468**	**207,910,630**	**355.5**	**14.0**
Base Budget Adjustments	3,739,107	0	(3.0)	0.0
Decision Package Adjustments	(6,155,425)	17,664,036	(9.0)	5.0
2026-2027 Executive Proposed	**225,465,150**	**225,574,666**	**343.5**	**19.0**
2026-2027 Executive Proposed Ordinance	**225,466,000**	**225,575,000**	**343.5**	**19.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Security Electronics Equipment Request additional budget to match actual expenditures. The cost of electronic security systems has gone up as a result of growing demand and price increases.	300,000	0	0.0	0.0
DS_002 CCURE License Add funding for five additional licenses and contract support required to operate electronic security systems.	225,000	0	0.0	0.0
DS_003 Asset Management Program Manager Add a program manager for a new Asset Management program. An Asset Management program will allow FMD to better manage its buildings and their various systems.	367,018	0	1.0	0.0
DS_004 DAS Maintenance Add a program manager to support distributive antennae system (DAS) maintenance. FMD, as the facility manager, is obligated to test and maintain the DAS and radio repeater systems in compliance with safety codes associated with emergency response.	367,018	0	1.0	0.0
DS_005 Continuous Improvement Staffing Add funding for positions and consultants to support continuous improvement efforts in FMD.	1,745,811	0	1.0	2.0
DS_006 Contract Specialist Add a position in the building operations section to manage contracts related to maintenance and repair services. This position will help ensure favorable terms and contractor compliance and will manage contract lifecycles, contributing to overall operational efficiency and cost savings.	364,779	0	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_007 Record Digitization Intern Add funding for a TLT graduate intern to support the digitization of real estate and capital project records, as well as vendor costs for digitization services.	192,435	0	0.0	1.0
DS_008 Health Through Housing Program Support Add new TLT positions and convert a TLT to an FTE to support the workload and maintenance of Health Through Housing properties added in 2025.	786,746	0	1.0	2.0
DS_009 Dexter Horton Operations Provide the budget authority for Dexter Horton operations.	1,500,662	0	1.0	0.0
DS_010 Harbor Island Studios Implement a one-year budget for Harbor Island Studios.	(243,426)	(243,426)	0.0	0.0
DS_011 CCFJC Outdoor Space Feasibility Study Fund a feasibility study for installing outdoor green space at the Patricia Clark Children and Family Justice Center.	30,000	30,000	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(135,232)	0	0.0	0.0
Administrative Service Changes				
AC_002 Harborview Construction and Infrastructure Reorganization Move positions from FMD to the new Harborview Construction and Infrastructure Division. This request is related to AC_002 in EN_A17500.	(6,522,600)	0	(15.0)	0.0
Technical Adjustments				
TA_001 Capital Program Reorganization Realign positions to align with the Capital Program reorganization. The goal of the reorganization is to better organize around service delivery, enhance capital project oversight, and improve project status communications both within FMD and with outside stakeholders.	0	0	0.0	0.0
TA_050 Revenue Adjustments Revise budgeted revenues to match current forecast	0	17,877,462	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_110 Net-Zero Adjustments Reallocate the base budget by cost center.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	90,359	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	27,462	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(1,430,000)	0	0.0	0.0
TA_116 Agency Proposed - Net Zero Adjustments Realign expenditure accounts to actual activity	0	0	0.0	0.0
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	1,300,000	0	0.0	0.0
Central Rate Adjustments	(5,121,458)	0	0.0	0.0
Total Decision Package Adjustments	(6,155,425)	17,664,036	(9.0)	5.0

2026-2027 Proposed Financial Plan
Facilities Management Division (FMD) / 000005511

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 9,084,316**	**$ 425,807**	**$ 5,986,696**	**$ 6,000,712**
Revenues				
Streamlined Central Rate Collections	85,015,883	187,028,186	192,639,032	198,418,203
Outside Leases	3,973,496	8,329,318	3,615,870	3,742,426
Billed Services	2,987,300	6,668,106	6,901,489	7,143,041
General Fund Transfers	1,684,801	3,682,879	4,032,676	4,173,820
Health Through Housing	4,752,774	13,921,003	14,385,955	14,889,463
Other Revenues County Sources	3,150,106	5,945,173	6,153,253	6,368,617
	-	-	-	-
Total Revenues	**$ 101,564,359**	**$ 225,574,666**	**$ 227,728,275**	**$ 234,735,569**
Expenditures				
Transfer to MMRF	8,061,623	16,123,246	16,687,560	17,271,624
Streamline Rate Debt Service	17,475,267	27,629,468	28,596,499	28,596,499
Director's Office	14,044,033	22,782,925	23,580,327	24,405,639
Building Operations	57,071,333	123,492,118	127,814,342	132,287,844
Health Through Housing	4,752,774	13,916,446	14,403,522	14,907,645
Security Management	7,643,934	16,028,171	16,589,157	17,169,777
Capital & Major Projects	1,106,319	3,021,754	3,127,515	3,236,978
Print Shop Operations	1,107,952	2,471,022	2,557,508	2,647,021
		-	-	-
Total Expenditures	**$ 111,263,235**	**$ 225,465,150**	**$ 233,356,430**	**$ 240,523,028**
Estimated Underexpenditures	**$ (2,303,590)**	**$ (5,451,373)**	**$ (5,642,171)**	**(5,839,647)**
Other Fund Transactions				
Payback COVID projects to General Fund.	(1,263,223)			
Accounting Adjustments				
Total Other Fund Transactions	**$ (1,263,223)**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 425,807**	**$ 5,986,696**	**$ 6,000,712**	**$ 6,052,901**
Reserves				
Expenditure Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 425,807**	**$ 5,986,696**	**$ 6,000,712**	**$ 6,052,901**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

Streamline rate revenue is projected to increase 10% per year from 2025 to 2026-2027 due largely to increased space utilization in Dexter Horton Building, Chinook, and other facilities. 2028-2029 and 2030-2031 projections assume a biennial increase of 3%. Outside lease revenue is based on current tenant agreements. Health through housing revenue matches projected expenditures. Other county revenue projections are based on expected collections for services.

Expenditure Notes:

2025 projected expenditures are based on anticipated level of expenditures 2026-2027. Expenditures assumed an overall increase of 2.8% per year from 2025, excluding debt service and MMRF Contribution changes. Under expenditure assumptions: 3% of total operating expenditures; excluding debt service and MMRF Contribution changes.

Last Updated 6.26.2025 by Lana Imada.

2026-2027 Executive Proposed Operating Budget
PARKING FACILITIES (EN_A44100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,151,492**	**5,270,254**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**6,302,984**	**10,540,508**	**0.0**	**0.0**
Base Budget Adjustments	(10,159)	(244,000)	0.0	0.0
Decision Package Adjustments	951,985	739,542	0.0	0.0
2026-2027 Executive Proposed	**7,244,810**	**11,036,050**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**7,245,000**	**11,037,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 King Street Center Garage Parking Access and Revenue Control System Fund the replacement of the King Street Center Garage payment equipment to utilize chip and pin readers, which are the payment card industry standard for security. The current equipment will no longer be supported past January 2027.	170,000	0	0.0	0.0
Technical Adjustments				
TA_001 Parking Operations Add budget authority to the base budget to maintain parking operations at the Goat Hill, King Street Center, and Judge Patricia H. Clark Children and Family Justice Center (CCFJC).	341,555	0	0.0	0.0
TA_050 Revenue Adjustments Revise budgeted revenues to match current forecast.	0	739,542	0.0	0.0
Central Rate Adjustments	440,430	0	0.0	0.0
Total Decision Package Adjustments	951,985	739,542	0.0	0.0

2026-2027 Executive Proposed Operating Budget
REAL ESTATE SERVICES (EN_A44000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**5,401,987**	**6,045,857**	**24.0**	**1.0**
2025 Annual Budget Biennialized	**10,803,974**	**12,091,714**	**24.0**	**1.0**
Base Budget Adjustments	498,833	0	0.0	0.0
Decision Package Adjustments	(33,598)	(3,185,404)	0.0	0.0
2026-2027 Executive Proposed	**11,269,209**	**8,906,310**	**24.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**11,270,000**	**8,907,000**	**24.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Adjust revenue estimate to align with 2026-2027 forecast.	0	(3,185,404)	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(128,000)	0	0.0	0.0
Central Rate Adjustments	94,402	0	0.0	0.0
Total Decision Package Adjustments	(33,598)	(3,185,404)	0.0	0.0

2026-2027 Executive Proposed Operating Budget
ELECTRIC VEHICLE CHARGING INFRASTRUCTURE (EN_A55600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,239,057**	**1,600,057**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**2,478,114**	**3,200,114**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(1,131,792)	(1,986,906)	0.0	0.0
2026-2027 Executive Proposed	**1,346,322**	**1,213,208**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,347,000**	**1,214,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustments Revise budgeted revenues to match the current forecast.	0	(1,986,906)	0.0	0.0
Central Rate Adjustments	(1,131,792)	0	0.0	0.0
Total Decision Package Adjustments	(1,131,792)	(1,986,906)	0.0	0.0

2026-2027 Proposed Financial Plan
Electric Vehicle Charging Infrastructure / 000005560

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ -**	**$ 362,988**	**$ 229,874**	**$ 251,706**
Revenues				
Central Rate Collections from GF	710,715	399,959	708,791	708,791
Central Rate Collections from Non-GF	889,342	813,249	1,441,209	1,441,209
Interests and Fee	1,987	-	-	-
Total Revenues	**$ 1,602,045**	**$ 1,213,208**	**$ 2,150,000**	**$ 2,150,000**
Expenditures				
23-24 Debt Service Payback to F5511	554,203	-	-	-
Debt Service	638,250	1,253,114	2,034,960	2,034,960
Operating Contingency	46,604	93,208	93,208	93,208
Total Expenditures	**$ 1,239,057**	**$ 1,346,322**	**$ 2,128,168**	**$ 2,128,168**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 362,988**	**$ 229,874**	**$ 251,706**	**$ 273,538**
Reserves				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall				
Ending Undesignated Fund Balance	**$ 362,988**	**$ 229,874**	**$ 251,706**	**$ 273,538**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure projections are based on the agency's internal assumptions for Actual and Projected debt service.

Revenue Notes:

- Rate revenue projected to increase from 2026-2027 to 2028-2029 due to planned bond financing in 2026.

Expenditure Notes:

- Debt Service includes $4M previously financed in 2023 and an additional $4.5M planned financing in 2026.
- Operating Contingency is a placeholder for additional expenses.

Last Updated June 25, 2025 by Lana Imada using data from PBCS and agency internal assumptions.

2026-2027 Executive Proposed Operating Budget
FMD BROADWAY CTR ADMINISTRATION (EN_A59900)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**0**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**0**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	12,834,008	10,554,009	0.0	0.0
2026-2027 Executive Proposed	**12,834,008**	**10,554,009**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**12,835,000**	**10,555,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Broadway Facility Operations Request revenue and expenditure budget authority for Broadway Facility operations.	6,840,000	10,554,009	0.0	0.0
Central Rate Adjustments	5,994,008	0	0.0	0.0
Total Decision Package Adjustments	12,834,008	10,554,009	0.0	0.0

2026-2027 Proposed Financial Plan
Broadway Facility Fund / 000005990

Category	2025 Estimated	2026-2027 Executive Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Revenues				
Bond Proceeds	17,500,000	-	-	-
Crisis Care Center Levy Revenue	23,832,088	2,626,560	2,705,357	2,786,518
Outside Lease Revenue	35,000	3,009,020	2,668,430	2,703,092
County Lease Revenue	-	2,679,743	2,798,664	2,823,745
Parking Revenues	33,000	1,660,500	1,744,563	1,796,900
Crisis Care Center Levy Additional Revenue	167,412	578,185	773,794	721,457
Total Revenues	**$ 41,567,500**	**$ 10,554,008**	**$ 10,690,808**	**$ 10,831,712**
Expenditures				
Acquisition	41,250,000	-	-	-
Building Operations	142,500	4,560,000	4,696,800	4,837,704
Debt Service	175,000	5,994,008	5,994,008	5,994,008
Contingency	-	2,280,000	2,280,000	2,280,000
Total Expenditures	**$ 41,567,500**	**$ 12,834,008**	**$ 12,970,808**	**$ 13,111,712**
Estimated Underexpenditures	**$ -**	**$ (2,280,000)**	**$ (2,280,000)**	**$ (2,280,000)**
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	$ -	$ -	$ -	$ -
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.
- All revenue and expense estimates assume acquisition by the County on December 15, 2025.

Revenue Notes:

- Bond Proceeds assume 2025 Q4 Financing for approximately 42% of the overall cost.
- The Crisis Care Center Levy will fund 57.6% of the acquisition costs and ongoing common area maintenance cost.
- Outside and County lease revenue is based on current and planned tenant agreements.
- Parking revenues assumes $800k annually inflated by 3% per year.
- Crisis Care Center Levy Additional Revenue is the expected additional contributions from the Crisis Care Center Levy to support the ongoing operating costs of the facility.

Expenditure Notes:

- Acquisition cost estimate is based on a full cost of $38.5M acquisition and additional closing costs.
- Debt Service estimate assumes 4.5% interest costs and 7 year maturity. The Maturity is tied to the end of the current Crisis Care Levy.
- Annual Operating Expenses assumes $20.00 per square foot and 114,000 total square feet.
- Since the property isn't currently managed by the County, a contingency of $10.00 per square foot is inlcuded in the Proposed budget.

Reserve Notes:

- The Crisis Care Center Levy Fund (F1460) carries a reserve to mitigate the risk of insufficient revenue to pay for ongoing expenses.

Last Updated August 15, 2025 by Chris McGowan.

2026-2027 Proposed Financial Plan
Long Term Lease Fund / 000003310

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Fund Balance	-	-	-	-	-
Interfund Rent	96,822,999	49,122,142	145,945,141	51,578,249	54,157,162
Lease Administration Fee Collection	342,747	2,922,402	3,265,149	3,068,522	3,221,948
Total Capital Revenue	**$ 97,165,746**	**$ 52,044,544**	**$ 149,210,290**	**$ 54,646,771**	**$ 57,379,110**
Capital Appropriation:					
Lease Payments	96,822,999	49,122,142	145,945,141	51,578,249	54,157,162
Administration Fee Disbursements	342,747	2,922,402	3,265,149	3,068,522	3,221,948
Total Capital Appropriation	**$ 97,165,746**	**$ 52,044,544**	**$ 149,210,290**	**$ 3,068,522**	**$ 3,221,948**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (2,374,224)**	**$ (2,374,224)**	**$ 881**	**$ 881**	**$ 881**	**$ 881**
Capital Funding Sources						
Interfund Rent	20,616,838	43,416,000		76,524,914	80,351,160	84,368,718
COVID Revenue	1,293,095	1,293,095		-	-	-
LTLF Administration Fee	329,263	1,126,690		3,733,314	3,919,980	4,115,979
Total Capital Revenue	**$ 22,239,196**	**$ 45,835,785**	**$ -**	**$ 80,258,228**	**$ 84,271,139**	**$ 88,484,696**
Capital Expenditures						
Lease Payments	20,616,838	41,619,119		76,524,914	80,351,160	84,368,718
LTLF Admin Fee Disbursements	329,263	1,126,690		3,733,314	3,919,980	4,115,979
Interest & Other Exp	476,581	714,872		-	-	-
Total Capital Expenditures	**$ 21,422,682**	**$ 43,460,681**	**$ -**	**$ 80,258,228**	**$ 84,271,139**	**$ 88,484,696**
Other Fund Transactions						
Ending Fund Balance	**(1,557,710)**	**881**	**$ 881**	**881**	**881**	**881**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	1,557,710	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 881**	**$ 881**	**$ 881**	**$ 881**	**$ 881**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed. 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Revenues are determined based on the funding sources associated with the budgeted expenditures reported in PA103.

Appropriation Notes:

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS: GL030 & GL010 as of August 2025.
- 2025 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan: Revenues are determined based on the funding sources associated with the budgeted expenditures reported in PA103, as well as the Spending Plan provided by CPS, Space Consolidation Budget Tracking, and Bond Compliance Tracking.
- Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenues Notes:
1. Proposed revenue is based on full reimbursement of estimated rent and operating costs from agencies leasing space.

Expenditure Notes:
1. LTL Admin Fee includes the cost of RES Leasing services, FMD operations Support, Conservation management and related expenditures.
2. Outyear budget projections are based on 2025 lease cost estimates with 5% annual CPI increases.

Reserve Notes:
- Reserves dedicated to budgeted 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.

Last Updated 8/31/2025 by Chris McGowan using data from PA103-Capital Project Budget Expense by Project & GL10-Monthly Actuals Report.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3310 LONG TERM LEASES, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3310 LONG TERM LEASES - Facilities Mgmt

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1039845	**DES LTLF ADMIN FEE TRANSFER** ADMIN		$2,922,402	**Scope:** This project serves an administrative function for the Long Term Lease Fund. Using the Long Term Lease Administrative fee central rate account 55144, the costs to administer the County lease program are calculated and included in each budget for agencies with leased space. The central rate revenue is collected in this project. The budget authority to spend the portion of the central rate collected to pay for vacant leased space is included in the Lease Parent project 1039895. **Description of Budget Request:** The requested appropriation covers the Facilities Management Division staffing costs, operating costs, and cost of vacant space associated with administration of the Long Term Lease Fund. The costs are charged to each agency with long term leased space and included in their budget.
1039895	**Long Term Lease Fund Parent Project** PROGRAMMATIC		$49,122,142	**Scope:** This project will be used to pay lease costs for agencies leasing non-County space. Costs include base rent, operating costs, common area maintenance, amortized tenant improvements, and other miscellaneous costs included in the lease terms such as parking, storage, and direct utilities. **Description of Budget Request:** Funds the lease costs for agencies leasing non-County space. Costs include base rent, operating costs, common area maintenance, amortized tenant improvements, and other miscellaneous costs included in the lease terms such as parking, storage, and direct utilities.
3310 - LONG TERM LEASES		**Total**	**$52,044,544**	
Grand Total			**$52,044,544**	

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3421 MAJOR MAINTENANCE RESERVE SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3421 MAJOR MAINTENANCE RESERVE SUBFUND - Facilities Mgmt

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1039756	**Auditors Office Capital Project Oversight Charge** ADMIN		$118,985	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1129710	**24/7 Building Parent Project (Jails, Courthouse, RCECC)** PROGRAMMATIC	✓	($12,783,077)	**Scope:** This programmatic project will fund major maintenance repairs to FMD's 24/7 Facility Group. This group includes the Maleng Regional Justice Center (courthouse and detention center) , King County Courthouse (KCCH), King County Correctional Facility (KCCF), Regional Communication and Emergency Coordination Center (RCECC), and the Ravensdale Shooting Range. Typical major maintenance will include either repair or replacement of major building systems: exterior enclosure, interior construction, elevators, mechanical, electrical, superstructure, and foundations. These building systems were identified in the Facilities Management Division's Facility Condition Assessment as deficient or beyond their useful life. All the identified projects proposed for the program were ranked "high" in priority of building deficiencies based on a formula that included building importance and condition, system importance, and scheduled replacement factors as the primary criteria. **Description of Budget Request:** This programmatic project will fund major maintenance repairs to FMD's 24/7 Facility Group. This group includes the Maleng Regional Justice Center (courthouse and detention center) , King County Courthouse (KCCH) and Correctional Facility (KCCF), Regional Communication and Emergency Coordination Center (RCECC), and the Ravensdale Shooting Range. Typical major maintenance will include either repair or replacement of major building systems: Exterior Enclosure, Interior Construction, Elevators, Mechanical, Electrical, Superstructure, and Foundations. These building systems were identified in the Facilities Management Division, Facility Condition Assessment as deficient or beyond their useful life. Two projects previously funded under FMD's 24/7 Facility Group will be appropriated as a standalone project with the budget reallocated from the parent project.
1130860	**Regional Communications ECC Electric System Upgrades** STANDALONE	✓	$5,392,417	**Scope:** New cooling systems to serve the data center room and radio battery storage room at the RCECC. Installation is expected to include new 10-ton air handling unit on the roof of the facility. The unit will have air-side economizer cooling capabilities as well as mechanical cooling. AHU to have 10 tons of DX mechanical cooling supplied by digital scroll compressors, Provide ducting through roof to connect the new AHU to the existing overhead duct distribution air loop. Provide electrical connection to the existing electrical service. Provide controls upgrade to existing DDC controls. **Description of Budget Request:** This request is a technical adjustment to create a standalone project. The RCECC Electrical Systems project was originally budgeted under the 24/7 Programmatic Projects.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3421 MAJOR MAINTENANCE RESERVE SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1143892	**King County Correctional Facility Elevator Upgrade** STANDALONE	✓	$7,390,660	**Scope:** At King County Correctional Facility (KCCF), make improvements & modernizations for elevators 1, 4, 5, 6. **Description of Budget Request:** Technical adjustment to reappropriate the project as a standalone. Previously this project was appreciated as part of the 24/7 Programmatic projects and is now proposed to be a standalone project for greater visibility.
1146530	**DES FMD MMRF KCCF CAMERA & SECURITY INTERCOM SERVER UPGRADE** STANDALONE		$9,285,652	**Scope:** The implementation of the Camera Renewal & Intercom Upgrade in the KCCF will significantly enhance the safety of building occupants and protect the integrity of valuable assets and equipment, as well as the efficiency of maintaining the building security. The scope of work includes the installation and integration of advanced surveillance cameras, access control systems, intrusion detection, intercom server & communication protocol upgrade, and improved monitoring infrastructure. **Description of Budget Request:** This request funds the upgrade of the Camera & Intercom system of the King County Correctional Facility. This project was originally included in the 24/7 Program projects and is proposed to be appropriated as a standalone project.
1150290	**DES FMD MMR 4TH & JEFFERSON WALL REPAIR** STANDALONE		$1,411,063	**Scope:** The 1920s-era exterior building envelope at 4th & Jefferson has sustained significant water damage, necessitating extensive remedial repairs to preserve the structure and ensure continued safe use. **Description of Budget Request:** The project budget was developed based on an independent cost estimate. The allocated funds will be used to repair the building's exterior envelope, ensuring the facility remains safe and functional for long-term use.
1150292	**DES FMD MMR CCFJC INSTALL SHOWER DRAINS** STANDALONE		$811,859	**Scope:** This project involves the installation of floor drains in 15 shower rooms at the CCFJC, including connecting the new drainage systems to existing infrastructure, reinstating the floor slabs, and restoring all associated finishes. **Description of Budget Request:** The condition of 15 shower rooms has deteriorated to a hazardous state. The repair work will be completed in eight segments, addressing two showers per segment, with the final shower located in the Medical Room. The project budget is based on an independent cost estimate.
1150293	**DES FMD MMR COUNTYWIDE FIRE PANEL WIRELESS COMMUNICATOR UPGRADE** STANDALONE		$402,178	**Scope:** This project will install wireless communication devices to replace hard-wired systems at 13 King County facilities. The work includes implementing wireless fire alarm monitoring at each site. The contractor will be responsible for providing all parts, wiring, labor, installation, permits, and final inspections. **Description of Budget Request:** The budget request is based on a consultant's estimate and includes labor, equipment, and parts for the installation of a wireless fire alarm monitoring system. The project scope also includes site verification to assess the condition of existing equipment and evaluate operational readiness at each facility.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3421 MAJOR MAINTENANCE RESERVE SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150433	**DES FMD MMR COUNTYWIDE VERTICAL CONVEYANCE IMPLEMENT ELEVATOR UPGRADES AT PRIORITY SITES** STANDALONE		$5,000,000	**Scope:** Many of King County's existing elevators and vertical lifts have exceeded their expected service life, and replacement parts are no longer supported by some manufacturers. Funding is requested for the 2026–2027 biennium to upgrade or replace elevators at the County's most critical facilities. **Description of Budget Request:** The requested project budget serves as an allowance to fund the design, upgrade, and/or replacement of elevators at top-priority facilities, as identified in the ongoing Countywide Elevator Equipment Assessment.
1150450	**DES FMD MMR DEXTER HORTON HEAT PUMP REPLACEMENT** STANDALONE		$4,500,000	**Scope:** This project involves the replacement of 344 individual unit, water source heat pumps. The project budget is based on an independent cost estimate and includes all phases—planning, design, and implementation. Work will be executed on a floor-by-floor basis, spanning the 3rd through 15th floors. **Description of Budget Request:** This project includes the replacement of 344 individual unit, water source heat pumps. The project budget is based on an independent cost estimate and includes all phases—planning, design, and implementation. Work will be executed on a floor-by-floor basis, spanning the 3rd through 15th floors.
1150731	**KCCF Fire Smoke Damper Actuator Replacements** STANDALONE		$1,379,195	**Scope:** The project will address the facility fire life safety at KCCF, including the comprehensive replacement of 233 existing pneumatic fire/smoke damper actuators with new Belimo FSLF120-FC electric actuators, or an approved equivalent. This work will also involve the inspection of all existing fire/smoke dampers, repair or replace dampers as necessary, and integrate newly installed electric actuator back to the existing fire alarm control panel. **Description of Budget Request:** The project will address the facility fire life safety at KCCF, including the comprehensive replacement of 233 existing pneumatic fire/smoke damper actuators with new Belimo FSLF120-FC electric actuators, or an approved equivalent. This work will also involve the inspection of all existing fire/smoke dampers, repair or replace dampers as necessary, and integrate newly installed electric actuator back to the existing fire alarm control panel.
1150732	**KCCH Fire Smoke Damper Actuator Replacements** STANDALONE		$961,363	**Scope:** The project will address the facility fire life safety at KCCH, including the comprehensive replacement of an estimated 154 existing pneumatic fire/smoke damper actuators with new Belimo FSLF120-FC electric actuators or an approved equivalent. This scope will also involve the inspection to all existing fire/smoke dampers, make repairs or replacements to malfunction dampers, and integrate newly installed electric actuators back to the existing fire alarm control panel. **Description of Budget Request:** The project will address the facility fire life safety at KCCH, including the comprehensive replacement of an estimated 154 existing pneumatic fire/smoke damper actuators with new Belimo FSLF120-FC electric actuators or an approved equivalent. This scope will also involve the inspection to all existing fire/smoke dampers, make repairs or replacements to malfunction dampers, and integrate newly installed electric actuators back to the existing fire alarm control panel.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3421 MAJOR MAINTENANCE RESERVE SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3421 - MAJOR MAINTENANCE RESERVE SUBFUND Total	**$23,870,295**
Grand Total	**$23,870,295**

2026-2027 Proposed Financial Plan
Major Maintenance Reserve SubFund / 000003421

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance Incl. 2025 Omnibus)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	24,050,229	118,985	24,169,214	-	-
Bond Proceeds	60,056,473	16,126,210	76,182,683	-	-
Transfer from Operating	8,061,624	7,625,100	15,686,724	-	-
General Fund	-	-	-	-	-
Total Capital Revenue	**$ 92,168,326**	**$ 23,870,295**	**$ 116,038,621**	**$ -**	**$ -**
Capital Appropriation:					
Capital Projects - KCCH	6,309,945	2,340,558	8,650,503	-	-
Capital Projects - MRJC	53,944,860	-	53,944,860	-	-
Capital Projects - 24/7	24,866,783	(12,783,077)	12,083,706	-	-
Capital Projects - Contingency	1,644,290	-	1,644,290	-	-
Capital Projects - Standalone	5,402,449	34,312,814	39,715,263		
Total Capital Appropriation	**$ 92,168,326**	**$ 23,870,295**	**$ 116,038,621**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 22,561,140**	**$ 22,561,140**	**$ 21,519,916**	**$ 21,519,916**	**$ 13,720,434**	**$ 13,720,434**
Capital Funding Sources						
Bond Proceeds	45,699	615,000		58,819,124	30,096,767	-
Transfer from Operating	2,687,208	8,061,624		16,123,248	-	-
General Fund	-	775,000		-	-	-
Unrealized Loss Impaired Investment	1,459	1,459		-	-	-
Insurance Water Pipe Settlement[1]	-	-		3,200,000	-	-
Total Capital Revenue	**$ 2,734,366**	**$ 9,453,083**	**$ -**	**$ 78,142,372**	**$ 30,096,767**	**$ -**
Capital Expenditures						
Capital Projects - KCCH	24,365	959,364		8,650,503	-	-
Capital Projects - MRJC	414,857	1,046,282		28,579,490	25,365,370	-
Capital Projects - 24/7	178,762	715,050		12,083,706	-	-
Capital Projects - Contingency	199,425	398,849		1,644,290	-	-
Capital Projects - Standalone	1,083,884	7,374,762		34,983,866	4,731,397	-
Total Capital Expenditures	**$ 1,901,292**	**$ 10,494,307**	**$ -**	**$ 85,941,854**	**$ 30,096,767**	**$ -**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 23,394,214**	**$ 21,519,916**	**$ 21,519,916**	**$ 13,720,434**	**$ 13,720,434**	**$ 13,720,434**
Reserves						
Dedicated to budgeted projects	23,394,214	21,519,916		-	-	-
Total Reserves	**$ 23,394,214**	**$ 21,519,916**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 21,519,916**	**$ 13,720,434**	**$ 13,720,434**	**$ 13,720,434**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenues Notes:
1) Insurance Water Pipe Settlement is the settlement estimate for project 1137046.
2) Bond Proceeds are based on estimated project timing.

Expenditure Notes:
- Projections come from spending plan submitted to PSB.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated 8-29-2025 by Bonnie Peterson & Chris McGowan using data from GL30, PA103, and PIC.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3951 BUILDING REPAIR AND REPLACEMENT SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3951 BUILDING REPAIR AND REPLACEMENT SUBFUND - Facilities Mgmt

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1040765	**Accessibility Project Parent (ADA Program)** PROGRAMMATIC	✓	($79,812)	**Scope:** **Description of Budget Request:** Dis-appropriate the remaining budget balance. The remaining budget balance for the project was adjusted to accurately reflect the actual expenses.
1124202	**BRR Emergent Need Existing Projects** STANDALONE	✓	$377,700	**Scope:** This project provides contingency funding to address emergent needs that arise within existing BRR projects approved through the annual Capital Improvement Program (CIP) process. Funding may be allocated up to 15% of the original project budget to ensure timely response and project continuity. **Description of Budget Request:** This budget request is intended to restore the BRR Emergent Need Contingency, which provides supplemental funding to address unforeseen needs that arise during the execution of existing projects. The requested amount is based on historical utilization of the fund and will support emergent project needs throughout the 2026–2027 biennium.
1135008	**Public Health Downtown Seattle Dental Clinic** STANDALONE	✓	($1,267)	**Scope:** The scope of the Downtown Public Health Clinic has been changed, re-estimated, and proposed in a separate project in the 2021-2022. This project is replaced by the revised Downtown Public Health Clinic. **Description of Budget Request:** Disappropriate the remaining budget balance. The project has been completed.
1135101	**Chinook Conference Technology** STANDALONE	✓	($35,184)	**Scope:** This project involves conference room equipment replacement. **Description of Budget Request:**
1138950	**DES FMD DPD JEFFRSON PLANING** DES FMD PRELIM PLAN & DESIGN	✓	($115,509)	**Scope:** **Description of Budget Request:** Disappropriate the remaining budget balance. The project has been completed.
1141198	**Harbor Island Tenant Improvements** STANDALONE	✓	($7,121)	**Scope:** This project includes tenant improvements and improvements to building infrastructure to house a sound stage and supporting facilities. **Description of Budget Request:** Disappropriate the unused budget balance to reallocate it to other projects.
1144568	**DES FMD WINDOW FILM** DES FMD PRELIM PLAN & DESIGN	✓	($377,700)	**Scope:** The requested appropriation for the window film will provide protection from falling glass for first floor King County offices in downtown Seattle. **Description of Budget Request:** Disappropriate the unused budget balance for reallocation to other projects.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3951 BUILDING REPAIR AND REPLACEMENT SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1144740	**DES FMD DCHS Health thru Housing** PROGRAMMATIC		$16,282,069	**Scope:** The Health Through Housing (HTH) project supports the renovation and major maintenance of existing buildings repurposed for permanent supportive housing and emergency supportive housing as part of King County's HTH initiative. Project activities include the design and construction of tenant improvements to convert hotel and motel properties into residential spaces. These improvements may involve the addition of kitchenettes, staff support offices, behavioral health and medical offices, onsite laundry facilities, and minor exterior enhancements such as smoking shelters and window replacements. The project also covers critical maintenance needs, including elevator repair and modernization, flooring installation and repairs, and emergency remediation from flood or fire events. These efforts help preserve and enhance King County's housing infrastructure while supporting long-term service delivery to vulnerable populations. **Description of Budget Request:** This budget request is based on a review of upcoming capital needs across the Health Through Housing (HTH) portfolio, including essential elevator modernization, safety repairs, and a contingency allowance for unanticipated site conditions that may arise due to occupant use. Major accomplishments to date include the completion and opening of HTH Capitol Hill, HTH Federal Way – Booker House, and HTH Redmond – Haven Heights. Additionally, the HTH Sidney Wilson House underwent a significant repair project, restoring over 20 units to service. Ongoing work includes finalizing the HTH Kirkland site, targeted for completion in 2026, and coordination of elevator modernizations, metered faucet replacements, and roof replacements at HTH The Gateway and HTH Redmond – Haven Heights.
1150087	**DES FMD Dexter Horton Camera & Access Control Upgrade** STANDALONE		$865,243	**Scope:** This project will install a new CCure 9000 access control system and upgrade the video surveillance infrastructure to enhance security throughout the Dexter Horton facility. The scope of work for the access control system includes: 1) Installing new CCure 9000 access control panels to replace the existing Lenel system. 2) Installing all new power supplies. 3) Terminating existing cabling into new access control panels. 4) Removing and replacing card readers at 119 existing doors. 5) Removing and replacing card readers in elevator cars. The scope of work for the video surveillance system includes installing a new video surveillance system to replace outdated equipment, improving monitoring capabilities, and overall building security. **Description of Budget Request:** This budget request is based on a consultant estimate and covers the full cost of labor, equipment, and materials required for the installation of a new card reader and video surveillance system. The project includes site verification to assess the condition and operational status of existing security equipment at each facility. This initiative will replace outdated assets and significantly enhance overall building security.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3951 BUILDING REPAIR AND REPLACEMENT SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150589	**DPD Consolidation at Kent Valley Professional Center (KVPC)** STANDALONE		$2,697,457	**Scope:** This project will reconfigure approximately 6,000 square feet of office space into professional offices for DPD. **Description of Budget Request:** The requested amount was determined independently by an external consultant. It provides for the development of a professional office space designed to accommodate 31 private offices for attorneys to conduct confidential work. The layout also includes open-plan administrative space for 15 staff, three conference rooms, two break rooms, and a dedicated room for supplies, storage, and copying.
1150590	**County-wide CCURE/Victor 2026/2027 Servers Upgrade** STANDALONE		$482,988	**Scope:** The scope of this project includes the configuration and installation of all CCURE 9000 software, patches, integrations, and associated licenses on new servers. Additionally, the project includes installing and configuring county-provided Symantec Endpoint Antivirus software on these servers. The upgrade will also involve updating workstations and applying necessary patches to the Windows operating system to ensure full compatibility and security across the system. **Description of Budget Request:** This project directly impacts building security and the safety of its occupants. Meeting all safety requirements is not only a matter of regulatory compliance but also a fundamental responsibility to those who live and work in the facility. Delaying the project could elevate risks and potential liabilities. The allocated budget will be used to procure essential security equipment and to engage qualified professionals for installation. This investment is critical to ensuring timely implementation and maintaining the standards necessary for a secure, compliant building environment. The project budget was developed based on consultant-provided cost estimates.
1150597	**ADA Related Projects - MRJC and KCCF** DES FMD ACCESSIBILITY PRJ MSTR		$250,000	**Scope:** This project provides funding to begin addressing ADA non-compliance deficiencies at the Maleng Regional Justice Center (MRJC) and the King County Correctional Facility (KCCF). The scope includes facility assessments, planning, and the implementation of high-priority ADA improvements, starting with the KCCF. The goal is to enhance accessibility, ensure regulatory compliance, and support equitable access for all facility users. **Description of Budget Request:** The project budget is structured as an allowance, as the full scope of work is still being defined. This project will fund the investigation and identification of ADA non-compliance deficiencies at the Maleng Regional Justice Center (MRJC) and the King County Correctional Facility (KCCF). Based on the findings, the project will begin implementing the highest-priority ADA improvements at KCCF to enhance accessibility and ensure compliance with applicable standards.
3951 - BUILDING REPAIR AND REPLACEMENT SUBFUND		**Total**	**$20,338,864**	
Grand Total			**$20,338,864**	

2026-2027 Proposed Financial Plan
Building Repair & Replacement Fund / 000003951

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Property Sales	987,409	-	987,409	-	-
Bond Proceeds	17,672,557	2,697,000	20,369,557	-	-
CLFR/FEMA	-	-	-	-	-
Transfer From DCHS	29,382,709	$16,282,069	45,664,778	-	-
Transfer From Metro	-		-	-	-
Transfer From GF	4,927,365	250,000	5,177,365	-	-
Streamline Rate	500,000	865,243	1,365,243	-	-
Other Revenues	10,394,950	244,552	10,639,502	-	-
Total Capital Revenue	**$ 63,864,990**	**$ 20,338,864**	**$ 84,203,854**	**$ -**	**$ -**
Capital Appropriation:					
CFJC	987,409	-	987,409	-	-
COVID 19	-	-	-	-	-
Health Through Housing Projects	29,382,709	$16,282,069	45,664,778	-	-
Metro Projects	-	-	-	-	-
RASKC Shelter	7,500,000	-	7,500,000	-	-
RCECC Solar Project	500,000	-	500,000	-	-
EV Plan Charge Station	1,763,346	-	1,763,346	-	-
Other Projects	23,731,526	4,056,795	27,788,321	-	-
Total Capital Appropriation	**$ 63,864,990**	**$ 20,338,864**	**$ 84,203,854**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (96,650,757)**	**$ (96,650,757)**	**$ (127,201,047)**	**$ (58,992,087)**	**$ (2,384,110)**	**$ (884,110)**
Capital Funding Sources						
Bond Proceeds	13,025,029	69,366,023		71,897,000	-	-
Transfer from DCHS	7,332,948	8,233,384		16,282,069	14,691,355	14,691,355
Transfer from GF	5,586,138	9,472,171		5,177,365	-	-
CLFR/FEMA	(30,384,096)	-		-	-	-
Streamline Rates	520,833	1,250,000		2,365,243	1,500,000	1,500,000
Property Sale	-	-		1,284,906	-	-
Other Revenues	76,030	1,103,898		17,539,315	-	-
Total Capital Revenue	**$ (3,843,119)**	**$ 89,425,476**	**$ -**	**$ 114,545,898**	**$ 16,191,355**	**$ 16,191,355**
Capital Expenditures						
CFJC	883,414	1,870,823		987,409	-	-
COVID 19 & Space Consolidation Projects	5,335,063	8,758,920		-	-	-
Health Through Housing Projects	8,182,031	8,233,384		16,282,069	14,691,355	14,691,355
Metro Projects	4,024,631	4,024,631		-	-	-
Telecommute consolidation	3,815,948	5,356,445		-	-	-
RASKC Shelter	441,242	12,300,000		7,500,000	-	-
RCECC Solar Project	468	2,749,217		500,000	-	-
EV Plan Charge Station	50,989	3,500,000		4,763,346	-	-
Other Projects	3,973,386	4,973,386		27,905,097	-	-
Total Capital Expenditures	**$ 26,707,172**	**$ 51,766,806**	**$ -**	**$ 57,937,921**	**$ 14,691,355**	**$ 14,691,355**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (127,201,047)**	**$ (58,992,087)**	**$ (127,201,047)**	**$ (2,384,110)**	**$ (884,110)**	**$ 615,890**
Reserves						
Dedicated to budgeted projects						
Available for future projects						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	127,201,047	58,992,087	127,201,047	2,384,110	884,110	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 615,890**

Financial Plan Notes

CIP Budget:

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed. The information was extracted from PA103 as of April 30, 2025.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections are be consistent with PIC.

Revenue Notes:

- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Revenues are determined based on the funding sources associated with the budgeted expenditures reported in PA103.

Appropriation Notes:

- 2025 2nd Omnibus will include an additional $1.6M for the Space Consolidation/Telecommute Projects which are currently overspent.

CIP Fund Financial Position:

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS: GL030 & GL010 as of 08/31/2025.
- 2025 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan: Revenues are determined based on the funding sources associated with the budgeted expenditures reported in PA103, as well as the Spending Plan provided by CPS, Space Consolidation Budget Tracking, and Bond Compliance Tracking.
- Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Expenditure Notes:

- Current estimates for 2025 include actual costs for the Space Consolidation/Telecommute projects which are currently over budget. No additional appropriation is expected to carryover into 2026-2027.

Reserve Notes:

- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated 8/31/2025 by Chris McGowan using data from PA 103/PIC/Gl030/GL010 as of 06/30/2025.

FINANCE AND BUSINESS OPERATIONS DIVISION

MISSION

The Finance and Business Operations Division provides equitable and exceptional value for all customers in accounting, procurement, treasury, and small business services.

OVERVIEW

The Finance and Business Operations Division (FBOD) is an innovative financial leader, pursing customer-focused results and fostering a culture of learning and excellence. FBOD provides a combination of services to other county agencies, businesses, and taxpayers with staff organized into the following sections:

- Business Development and Contract Compliance manages the Contracting Opportunities Program for small businesses, the pro-equity contracting initiative, and the apprenticeship and priority hiring programs involving construction projects.
- Financial Management Services is responsible for central accounting, annual financial reporting, accounts receivable, financial systems support, and federal grants compliance.
- Procurement and Payables provides centralized purchasing, accounts payable services, p-card administration, travel management support, and employee expense reimbursements.
- Treasury Operations bills, collects, and distributes property taxes and fees; manages investments and debt services; oversees electronic payments; and handles deposits and other banking functions.
- Director's Office provides leadership direction, financial management services, human resources administration, division-wide support for Lean and Equity and Social Justice activities.

2026-2027 Executive Proposed Operating Budget
FINANCE AND BUSINESS OPERATIONS (EN_A13800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**39,641,423**	**35,942,713**	**179.0**	**1.0**
2025 Annual Budget Biennialized	**79,282,846**	**71,885,426**	**179.0**	**1.0**
Base Budget Adjustments	2,237,710	1,146	0.0	(1.0)
Decision Package Adjustments	4,783,102	14,130,558	4.0	0.0
2026-2027 Executive Proposed	**86,303,658**	**86,017,130**	**183.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**86,304,000**	**86,018,000**	**183.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Grants Compliance Software Implement a software solution to improve the Grants Compliance Unit's (GCU) ability to assist County agencies in adhering to and demonstrating compliance with grant terms and conditions. The software system, which is already in use at other County agencies, captures agency-specific program, grant, and expenditure policies, procedures, and data. This library of resources will help the GCU team to provide more effective services to agencies at a reduced level of effort, freeing time for more value-added activities like analysis.	210,000	0	0.0	0.0
DS_002 ePayments IT Project Transfer Transfer operating funds to capital for the ePayments IT project. Offering electronic payment options to public customers increases the County's ability to collect revenue by making it easier for customers to pay for county services using credit cards and electronic checks. Electronic payment solutions provide business process efficiencies and reduced costs for agency staff time and vendor services required to manually process paper checks and cash.	1,819,627	0	0.0	0.0
DS_003 Equity Focused Intern Program Provide sustainable funding for an innovative approach to recruiting interns from underserved communities who face barriers in gaining access to government jobs. In prior years the internships were supported using FBOD's salary savings. To date, 25 interns have graduated, with 12 earning living wage positions, including 6 earning jobs at King County.	400,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_004 Procurement Positions Add contract specialist positions to Procurement's Goods and Services team and Capital Projects team. The positions will support an expected increase in the volume of capital projects supported by Procurement.	1,438,059	0	4.0	0.0
DS_005 Priority Hire Program Increases Add additional appropriation to support FBODs Priority Hire program.	250,000	0	0.0	0.0
DS_008 Armored Car Services Add funding for increased costs for armored car services. FBOD utilizes armored car services to support cash management operations across the County. Insurance rates at the armored car vendors have increased substantially, and the costs are being passed on to customers such as the County.	200,000	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustments Adjust central rate and other revenues to align with 2026-2027 rate model and projections	0	14,130,558	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(309,000)	0	0.0	0.0
TA_116 Net-Zero Adjustments Make net zero adjustments to align budget with expected actuals in various cost centers.	0	0	0.0	0.0
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	420,000	0	0.0	0.0
Central Rate Adjustments	354,416	0	0.0	0.0
Total Decision Package Adjustments	4,783,102	14,130,558	4.0	0.0

2026-2027 Proposed Financial Plan

Finance and Business Operations Fund / 000005450

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 7,509,795**	**$ 7,656,973**	**$ 7,370,445**	**$ 7,816,848**
Revenues				
Federal Grant Revenue	867,573	-	-	-
Other Revenue	9,314,965	13,000,000	13,876,200	14,787,866
FBOD Central Rate	30,108,010	73,017,130	76,667,987	80,501,386
Total Revenues	**$ 40,290,548**	**$ 86,017,130**	**$ 90,544,187**	**$ 95,289,252**
Expenditures				
Federal Allowable Expenses	867,573	-	-	-
Salaries/Benefits	28,132,427	62,733,139	66,779,426	70,953,141
Supplies	625,325	661,910	706,523	752,941
Services	3,584,765	5,548,474	5,922,441	6,311,546
Intragovernmental Services	5,265,826	14,662,060	16,619,445	18,809,888
Intragovernmental Contribution	849,454	2,698,075	69,948	69,948
2025 Supplemental Request	818,000	-	-	-
Total Expenditures	**$ 40,143,370**	**$ 86,303,658**	**$ 90,097,783**	**$ 96,897,463**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 7,656,973**	**$ 7,370,445**	**$ 7,816,848**	**$ 6,208,637**
Reserves				
Expenditure Reserve (s)	2,500,000	-	-	-
Rainy Day Reserve				
Total Reserves	**$ 2,500,000**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 5,156,973**	**$ 7,370,445**	**$ 7,816,848**	**$ 6,208,637**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Used an FBOD central rate revenue growth rate of 5% in the outyears instead of BPFA 13%.
- Other Revenues such as Fire Protection Collection Fee and Drainage Utility Collection Fee trending higher than budgeted in 2025. Increased those revenues in 26/27 and beyond.

Expenditure Notes:

-2025 Estimated includes supplemental request of $818,000 to fund unexpected unbudgeted expenditures including an increase in armored truck services and post-bond-issuance IRS audit prep.
- Actual CIP cost of ePayments project is roughly $1.8M in 26/27.
- Bond on Procurement Modernization project will be completely paid off at end of 2026.

Reserve Notes:

- The $2.5M expenditure reserve for the ePayments project will not be needed as the project will be completely funded in 2026-2027.

Last Updated 8/25/2025 by Justin Grover using data from PBCS and BFPA assumptions.

FLEET SERVICES DIVISION

MISSION

The Fleet Services Division delivers equitable, sustainable, and dependable fleet solutions to its County customers.

OVERVIEW

The Fleet Services Division manages King County's portfolio of vehicles and equipment. Fleet services include:

- Vehicle and equipment design, procurement, and upfitting
- Vehicle and equipment preventative maintenance and repairs
- Automotive parts, materials, and supplies inventory management
- Vehicle and equipment zero emission transition planning and implementation
- Fuel site administration, fuel inventory management, and fuel card administration
- Telematics including Automated Vehicle Location (AVL) program administration
- Motor pool dispatch service at various locations throughout the county
- Personal property surplus program management

Fleet Services staff are strategically located in three primary locations: Renton Shop, Georgetown Shop, and the administrative offices at King Street Center. Fleet also maintains a team of field mechanics to respond to customer's needs throughout the county whenever possible.

Nearly all of Fleet Service's customers are internal to the County, and the biggest customers include the Road Services Division, the King County Sheriff's Office, Public Health – Seattle & King County, the Parks and Recreation Division, and the Wastewater Treatment Division. Fleet also provides minimal services to external partners, including the State of Washington and City of Shoreline.

The County Road Engineer has reviewed and approved the Fleet Equipment Rental and Revolving rates for Road Equipment for the proposed 2026-2027 budget.

2026-2027 Executive Proposed Operating Budget
FLEET MANAGEMENT EQUIPMENT (EN_A75000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**66,560,757**	**37,531,905**	**80.0**	**1.0**
2025 Annual Budget Biennialized	**133,121,514**	**75,063,810**	**80.0**	**1.0**
Base Budget Adjustments	(29,143,165)	0	0.0	0.0
Decision Package Adjustments	4,203,622	15,477,608	1.0	0.0
2026-2027 Executive Proposed	**108,181,970**	**90,541,418**	**81.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**108,182,000**	**90,542,000**	**81.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Fuel Site Preventative Maintenance Add appropriation for fuel site preventative maintenance. Approximately $70K per year to routinely inspect, repair and maintain Fleet's four bulk fuel sites at Renton, Fall City, Vashon, and Black Diamond.	140,000	0	0.0	0.0
DS_002 Right Size Asset Purchasing Team Add one FTE PPM II to meet the demands of the Asset Purchasing Team’s workload. Work includes processing warranty claims and purchasing and customizing new builds for all the vehicles and equipment required by customers.	0	0	1.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	204,376	0	0.0	0.0
Administrative Service Changes				
AC_001 Supplies for King County International Airport Stockrooms Increase supply budget appropriation to match spending related to centralized management of King County International Airports stock rooms.	300,000	400,000	0.0	0.0
AC_002 Forklifts for Shops and Stores Replace the 25-year-old forklifts in use on the Renton Fleet Maintenance campus.	200,000	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
FLEET MANAGEMENT EQUIPMENT (EN_A75000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_003 Shop Facility Electric Vehicle Feasibility Study Add funding for an evaluation and potential future updates to meet electric vehicle related safety and maintenance requirements required at DES Fleet's maintenance shops. This requests funds shop consulting and planning services to determine facility needs and help plan for a future budget request for facility upgrades.	350,000	0	0.0	0.0
Technical Adjustments				
TA_001 Equipment Replacement Budget Inflation Increase the fleet asset replacement budget to match projected spending in 2026/2027. The team plans to replace assets due in 2026/2027 as well as a number of assets past due for replacement.	2,500,000	0	0.0	0.0
TA_002 Inflation Adjust select accounts to reflect OEFA’s growth assumptions.	241,908	0	0.0	0.0
TA_050 Revenue Adjustment Adjust revenue to match internal service rates and projections.	0	15,077,608	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(387,000)	0	0.0	0.0
TA_116 Net Zero Expenditure Adjustment Adjust budget appropriation to match spending patterns.	0	0	0.0	0.0
Central Rate Adjustments	654,338	0	0.0	0.0
Total Decision Package Adjustments	4,203,622	15,477,608	1.0	0.0

2026-2027 Proposed Financial Plan
Fleet Equipment Rental and Revolving Fund / 000005570

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 47,377,925**	**$ 25,366,238**	**$ 12,725,676**	**$ 14,035,308**
Revenues				
CHARGE FOR SERVICES (R3410)	2,162,804	5,003,704	5,348,960	5,707,340
MISCELLANEOUS REVENUE (R3600)	33,589,793	81,489,926	97,817,168	104,370,918
INTEREST EARNINGS (R3611)	1,690,583	2,285,074	1,664,174	1,779,002
PROP INSURANCE RECOVERIES (R3720)	42,360	80,000	85,520	91,250
GAINS (LOSSES) (R3730)	549,600	1,582,714	1,691,921	1,805,280
NON REVENUE RECEIPTS (R3800)	-	-	-	-
TRANSFERS IN (R3901)	50,000	100,000	106,900	114,062
Total Revenues	**$ 38,085,139**	**$ 90,541,418**	**$ 106,714,642**	**$ 113,867,852**
Expenditures				
SALARIES/WAGES (51100)	7,766,214	18,255,345	19,441,943	20,647,343
PERSONNEL BENEFITS (51300)	3,339,784	6,926,715	7,376,952	7,834,323
SUPPLIES (52000)	9,784,591	22,906,810	24,487,380	26,128,035
SERVICES-OTHER CHARGES (53000)	2,139,138	7,239,504	7,739,030	8,257,545
INTRAGOVERNMENTAL SERVICES (55000)	2,807,524	6,817,878	7,724,656	8,744,310
CAPITAL EXPENDITURES (56000)	35,134,233	42,968,466	40,256,333	28,235,121
INTEREST AND OTHER DEBT SERVICE COSTS (57200)	-	15,150	16,226	17,345
INTRAGOVERNMENTAL CONTRIBUTIONS (58000)	412,921	1,487,872	1,685,759	1,908,279
CONTINGENCIES (59800)	-	2,704,240	2,890,833	3,084,518
CONTRA EXPENDITURES (59900)	93,600	-	-	-
APPLIED OVERHEAD (82000)	(1,381,179)	(1,140,000)	(1,214,100)	(1,289,374)
Total Expenditures	**$ 60,096,826**	**$ 108,181,981**	**$ 110,405,010**	**$ 103,567,445**
Estimated Underexpenditures		(5,000,000)	(5,000,000)	
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 25,366,238**	**$ 12,725,676**	**$ 14,035,308**	**$ 24,335,715**
Reserves				
Expenditure Reserve (s)	20,488,102	21,983,733	23,500,611	25,075,152
Total Reserves	**$ 20,488,102**	**$ 21,983,733**	**$ 23,500,611**	**$ 25,075,152**
Reserve Shortfall	-	9,258,058	9,465,303	739,440
Ending Undesignated Fund Balance	**$ 4,878,136**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- R3410 includes new revenue from county surplus sales commissions in 2026-2027.
- R3600 in 2028-2029 assumes a 19.9% increase in the long-term rental rate to maintain a fund reserve balance near the 10% minimum balance target.
- R3611 revenue will decrease as the fund balance draws down over 2026-2029.

Expenditure Notes:

- 2028-2029 Capital expenditures are based on the Fleet Asset purchasing plan which estimates $40.2 million, including the remaining backlog.

Reserve Notes:

- The fund reserve is 10% of the cost to replace the fleet in a given cycle. Outyear projections are based current year costs adjusted for inflation.

Last Updated August 14, 2025 by Darcy Cinq-Mars and Gabby Lacson using data from PBCS and BFPA assumptions.

HARBORVIEW CONSTRUCTION AND INFRASTRUCTURE DIVISION

MISSION

The Harborview Construction and Infrastructure Division manages the County's long-term investments in the Harborview Medical Center (HMC) campus.

OVERVIEW

The Harborview Construction and Infrastructure Division (HCID) partners with Harborview Medical Center to meet the current and future needs of the HMC campus. The division is responsible for managing capital projects, real property, and long-term planning for the HMC campus. The division also has an oversight role in capital projects managed by HMC. Its work is guided by and consistent with the Hospital Services Agreement (HSA), voter-approvals, county hospital levy requirements, and the requirements of other sources of revenue.

2026-2027 Executive Proposed Operating Budget
HARBORVIEW CONSTR AND INFRASTRUCTURE (EN_A17500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**0**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**0**	**0**	**0.0**	**0.0**
Base Budget Adjustments	935,679	0	3.0	0.0
Decision Package Adjustments	12,414,447	13,350,126	23.0	0.0
2026-2027 Executive Proposed	**13,350,126**	**13,350,126**	**26.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**13,351,000**	**13,351,000**	**26.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Harborview Construction and Infrastructure Division Positions Add new positions for the proposed Harborview Construction and Infrastructure Division. As the Harborview Medical Center (HMC) 2020 Bond Program moves to final design and construction, the program needs to increase staffing levels to effectively manage the project.	5,299,875	13,350,126	8.0	0.0
AC_002 Harborview Construction and Infrastructure Reorganization Transfer positions from FMD to the new Harborview Construction and Infrastructure Division. This request is related to AC_002 in EN_A60100.	6,675,564	0	15.0	0.0
Central Rate Adjustments	439,008	0	0.0	0.0
Total Decision Package Adjustments	12,414,447	13,350,126	23.0	0.0

2026-2027 Proposed Financial Plan
Harborview Construction & Infrastructure Division / 000001750

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Revenues				
Interfund Transfers				
Transfer from F3750 (Bond Fund)		8,010,076	8,401,093	8,950,885
Transfer from F3740 (County Capital)		5,340,050	5,600,729	5,967,257
Total Revenues	**$ -**	**$ 13,350,126**	**$ 14,001,822**	**$ 14,918,142**
Expenditures				
Salaries, Wages & Benefits		9,750,365	10,284,685	10,889,424
Supplies		2,866,000	2,885,346	3,085,300
Central Rates		439,008	497,659	564,445
Other Central Rates/Contra Expenditure		200,000	226,720	257,146
Interfund Transfers		94,753	107,412	121,827
Total Expenditures	**$ -**	**$ 13,350,126**	**$ 14,001,822**	**$ 14,918,142**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Reserves				
Expenditure Reserve (s)		-	-	-
Rainy Day Reserve		-	-	-
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- There are no amounts in the 2025 estimated column as this is a new fund being established for 2026-2027.
- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

There is a current assumption of a 40-60 revenue split between the County Hospital Levy revenue and the Bond Fund. This assumption was created based on the proportion of the 2026-2027 appropriations to one another. This revenue split assumption may change based on actual project charges, once known. The 2026-2027 appropriation for CHL allocation is $145M, not including the $99M for HMC Operations. The 2026-2027 appropriation for the Bond Fund is $220M. Salaries and benefits will be charged to capital projects that reside within the 3750 and 3740 funds.

Expenditure Notes:

A central rate placeholder of $200,000 was established for 2026-2027 for those rates that are typcially based on historical budget data, for which there is none available since it is a new division. Central rates for those areas will be able to be refined and recalculated for 2028 and going forward. For now, central rates have been inflated by BFPA assumptions in the outyears. This placeholder has been currently budgeted in an expenditure contra account 59990.

The interfund transfer represents DES Admin Overhead, account 55140.

Reserve Notes:

It is not anticipated that there will be any fund balance in this fund due to all expenditures being reimbursed from bond proceeds or County Hospital Levy revenue on a monthly basis. If necessary, a future cash flow reserve will be established to avoid a negative cash balance.
Therefore, there are no amounts reflected in the Other Fund Transactions, Reserves, or Undesignated Fund Balance sections.

Last Updated 9/3/2025 by Marina Sebright using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3750 HARBORVIEW MEDICAL CENTER CAPITAL PROGRAM 2020 PROPOSITION 1 CAPITAL PROJECT, Cap Status: All, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3750 HARBORVIEW MEDICAL CENTER CAPITAL PROGRAM 2020 PROPOSITION 1 CAPITAL PROJECT - Facilities Mgmt

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1141052	**New Tower Construction** PROGRAMMATIC		$219,720,655	**Scope:** This project will design and construct a new hospital tower and associated improvements at Harborview Medical Center under the Harborview Bond Program. **Description of Budget Request:** This request is for the planning phase of the project and includes a programmatic parent project with several sub-projects for administrative costs, a co-location space, and space renovations. Administrative costs will fund a share of consultant and contractor costs for project management, design, and other services; permitting and legal costs; and a combination of County and Harborview staffing. This request includes $13,467,554 in 2026 for 1% for Art to support the Harborview Bond Program. The co-location workspace will include modular trailers and will be a collaborative work environment for Harborview and King County staff, as well as contractors, and consultants. The space renovations will include site improvements, utility connections, and early site work required to support the expansion of the hospital campus and the construction of the new tower. The estimated spending for sub-projects is based on the conceptual estimate provided by a cost-estimating consultant.
3750 - HARBORVIEW MEDICAL CENTER CAPITAL PROGRAM 2020 PROPOSITION 1 CAPITAL PROJECT		**Total**	**$219,720,655**	
Grand Total			**$219,720,655**	

2026-2027 Proposed Financial Plan
HMC CAPITAL PROGRAM 2020 PROP 1 / 000003750

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Bond Proceeds	159,603,743	219,720,655	379,324,398	745,048,859	656,491,028
Total Capital Revenue	**$ 159,603,743**	**$ 219,720,655**	**$ 379,324,398**	**$ 745,048,859**	**$ 656,491,028**
Capital Appropriation:					
NEW TOWER 1141052 (programmatic parent project)	122,200,218	206,253,101	328,453,319	745,048,859	656,491,028
NEW TOWER 1141052 1% Art	-	13,467,554	13,467,554	-	-
BEHAVIORL HEALTH 1141053	2,706,245	-	2,706,245	-	-
HARBORVIEW HALL RENOVATION 1141054	2,706,245	-	2,706,245	-	-
PIONEER SQUARE CLINIC 1141055	100,000	-	100,000	-	-
CENTER TOWER SEISMIC 1141056	2,706,245	-	2,706,245	-	-
INFRASTRUCTURE 1141057	10,831,194	-	10,831,194	-	-
MISC BLDG CHANGE 1141095	7,743,056	-	7,743,056	-	-
EMERGENT NEED PROJECT 1144585	10,600,000	-	10,600,000	-	-
KAISER PROPERTY 1147697	10,541	-	10,541	-	-
Total Capital Appropriation	**$ 159,603,743**	**$ 219,720,655**	**$ 379,324,398**	**$ 745,048,859**	**$ 656,491,028**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 172,668,731**	**$ 172,668,731**	**$ 167,590,740**	**$ 251,178,095**	**$ 251,178,095**	**$ 251,178,095**
Capital Funding Sources						
Bond Fund 3750	-	200,000,000		219,720,655	745,048,859	656,491,028
Total Capital Revenue	**$ -**	**$ 200,000,000**	**$ -**	**$ 219,720,655**	**$ 745,048,859**	**$ 656,491,028**
Capital Expenditures						
NEW TOWER 1141052	4,937,587	121,490,636		206,253,101	745,048,859	656,491,028
NEW TOWER 1141052 1% Art	-	-		13,467,554	-	-
INFRASTRUCTURE 1141057	140,404	-		-	-	-
Total Capital Expenditures	**$ 5,077,991**	**$ 121,490,636**	**$ -**	**$ 219,720,655**	**$ 745,048,859**	**$ 656,491,028**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 167,590,740**	**$ 251,178,095**	**$ 167,590,740**	**$ 251,178,095**	**$ 251,178,095**	**$ 251,178,095**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 167,590,740**	**$ 251,178,095**	**$ 167,590,740**	**$ 251,178,095**	**$ 251,178,095**	**$ 251,178,095**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- 2025 Ending Balance: The expenditure is consistent with expenditure data the July 2025 PA_103 Report.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 Estimated column reflects the best estimate 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenues Notes:
- Debt issued total $244,815,079 for the July ending reporting period. The actual transfer to F3750 is $72,632,066. The remaining balance is $172,183,013.

Expenditure Notes:
- Annual-to-date actuals are through July 2025.
- 2025 Estimated is consistent with expenditure data from the Project Manager's estimated cash flow.
- It is anticipated that the following projects will be disappropriated and closed in Q1 2026 due to the re-prioritization of scope elements that could be achieved within the $1.74B program budget by an ordinance workgroup: 1141053, 1141054, 1141056, 1147696.

Reserve Notes:
- *Reserves dedicated to budgeted 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.*
- *Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.*

Last Updated 9/3/2025 by Marina Sebright using data from EBS, BI Insights, and PIC.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Facilities Mgmt, Fund: 3740 HMC CAPITAL PROGRAM 2020 PROP 2 OTHER REVENUE SOURCES, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3740 COUNTY HOSPITAL CAPITAL

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1151086	**DES HMC PLANNING, DESIGN AND CONSTRUCTION FOR HMC CAMPUS PARKING** STANDALONE		$107,000,000	**Scope:** This project will plan, design, and implement parking on the Harborview Medical Center campus. **Description of Budget Request:** The requested appropriation will support the preliminary design, final design, and construction of parking on the Harborview Medical Center campus. The budget requested is necessary to cover estimated projects costs through anticipated completion in 2027; budget authority is needed to sign early works package contracts.
3740 -COUNTY HOSPITAL CAPITAL		**Total**	**$107,000,000**	
Grand Total			**$107,000,000**	

2026-2027 Proposed Financial Plan
County Hospital Capital / 3740 & 3741

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Department of Commerce	-	-	-	-	-
Transfer from Operating (F1700 County Hospital Levy)	51,819,000	45,000,000	96,819,000	-	-
Debt Proceeds	-	62,000,000	62,000,000	-	-
Total Capital Revenue	**$ 51,819,000**	**$ 107,000,000**	**$ 158,819,000**	**$ -**	**$ -**
Capital Appropriation:					
Ninth and Alder	-	-	-	-	-
DES HMC Campus Parking	-	107,000,000	107,000,000	-	-
DES FMD HMC AUX LOOP CT-3 and 4	13,890,000	-	13,890,000	-	-
DES FMD HMC HVAC CONTROLS	21,960,000	-	21,960,000	-	-
DES FMD HMC NJB MAJOR HEATING VALVES	825,000	-	825,000	-	-
DES FMD HMC JNB HEATING TUBE BUNDLE	313,000	-	313,000	-	-
DES FMD PIONEER SQUARE CLINIC	7,500,000	-	7,500,000	-	-
DES FMD HMC SUBBASEMENT STEAM VALVES	7,331,000	-	7,331,000		-
Total Capital Appropriation	**$ 51,819,000**	**$ 107,000,000**	**$ 158,819,000**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 7,328**	**$ 7,328**	**$ (218,661)**	**$ -**	**$ -**	**$ -**
Capital Funding Sources						
Department of Commerce	(156,389)	5,000,000		-	-	-
Transfer from Operating (F1700 County Hospital Levy)	-	19,000,000		68,997,000	4,224,000	1,420,000
Bond Proceeds	-	-		-	62,000,000	-
Total Capital Revenue	**$ (156,389)**	**$ 24,000,000**	**$ -**	**$ 68,997,000**	**$ 66,224,000**	**$ 1,420,000**
Capital Expenditures						
Ninth and Alder	69,600	5,000,000		-	-	-
HMC Campus Parking	-	-		45,000,000	62,000,000	-
DES FMD HMC AUX LOOP CT-3 and 4	-	3,713,000		10,177,000	-	-
DES FMD HMC HVAC CONTROLS	-	5,458,000		7,680,000	4,224,000	1,420,000
DES FMD HMC NJB MAJOR HEATING VALVES	-	825,000		-	-	-
DES FMD HMC JNB HEATING TUBE BUNDLE	-	313,000		-	-	-
DES FMD PIONEER SQUARE CLINIC	-	7,500,000		-	-	-
DES FMD HMC SUBBASEMENT STEAM VALVES	-	1,191,000		6,140,000	-	-
Total Capital Expenditures	**$ 69,600**	**$ 24,000,000**	**$ -**	**$ 68,997,000**	**$ 66,224,000**	**$ 1,420,000**
Other Fund Transactions						
Accounting Adjustment	-	(7,328)		-	-	-
Total Other Fund Transactions	**$ -**	**$ (7,328)**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (218,661)**	**$ -**	**$ (218,661)**	**$ -**	**$ -**	**$ -**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	218,661	-	218,661	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- Full appropriation for the HMC Campus Parking project is being requested in order to grant contract signing authority

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 Estimated column reflects the best estimate 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:

Expenditure Notes:

Reserve Notes:
- There are no reserves established for this fund.

Last Updated 9/2/2025 by Marina Sebright using data from PIC, EBS, and BI Insights.

RECORDS AND LICENSING SERVICES DIVISION

MISSION

ARCHIVES, RECORDS MANAGEMENT, AND MAIL SERVICES (ARMMS)

ARMMS manages current, inactive, and historic records and information assets in compliance with laws, regulations, and industry standards.

LICENSING

With a commitment to exceptional service, Licensing supports consumer protection and public safety through licensing and regulation of vehicles, vessels, taxicabs, for-hire drivers, and companies.

RECORDER'S OFFICE

The King County Recorder's Office is committed to providing the community with exceptional customer service through prompt and accurate recording; preservation and reproductions of documents; accurate collection of real estate excise tax; and courteous issuance and recording of marriage documents.

REGIONAL ANIMAL SERVICES (RASKC)

RASKC provides King County with sustainable, cost-effective animal services that protect people and animals, while providing compassionate animal care.

OVERVIEW

The Records and Licensing Services Division (RALS) is charged with:

- Recording and making accessible real property and other documents for members of the public, businesses, and other governmental agencies
- Collecting and dispersing real estate excise tax payments on the conveyance of real property in King County
- Providing licensing and information services and promoting public safety by administering and enforcing licensing and taxi regulations
- Providing internal mail services and physical and electronic records management services to all county agencies
- Providing animal care and control services for the protection of property, human health, and safety; and promoting responsible pet ownership and animal welfare through education and licensing programs through public and private sector partnerships.

2026-2027 Executive Proposed Operating Budget
RECORDS AND LICENSING SERVICES (EN_A47000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**16,935,435**	**31,202,743**	**84.0**	**0.0**
2025 Annual Budget Biennialized	**33,870,870**	**62,405,486**	**84.0**	**0.0**
Base Budget Adjustments	1,403,047	0	(0.4)	0.0
Decision Package Adjustments	(352,724)	1,889,436	0.0	0.0
2026-2027 Executive Proposed	**34,921,193**	**64,294,922**	**83.7**	**0.0**
2026-2027 Executive Proposed Ordinance	**34,922,000**	**64,295,000**	**83.7**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Net Zero Adjustments Make net-zero adjustments to non-labor accounts.	0	0	0.0	0.0
TA_050 Revenue Adjustments Adjust revenue.	0	1,889,436	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(342,000)	0	0.0	0.0
Central Rate Adjustments	(10,724)	0	0.0	0.0
Total Decision Package Adjustments	(352,724)	1,889,436	0.0	0.0

2026-2027 Executive Proposed Operating Budget
REGIONAL ANIMAL SERVICES OF KING COUNTY (EN_A53400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**9,508,265**	**8,122,673**	**43.2**	**0.0**
2025 Annual Budget Biennialized	**19,016,530**	**16,245,346**	**43.2**	**0.0**
Base Budget Adjustments	874,308	0	0.0	0.0
Decision Package Adjustments	888,854	1,855,694	0.0	0.0
2026-2027 Executive Proposed	**20,779,692**	**18,101,040**	**43.2**	**0.0**
2026-2027 Executive Proposed Ordinance	**20,780,000**	**18,102,000**	**43.2**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_002 RASKC General Fund Transfer Increase Increase the general fund transfer to RASKC to account for higher than expected central service costs.	0	871,000	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	984,694	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(182,000)	0	0.0	0.0
TA_116 Net-Zero Adjustments Create net-zero budget adjustments.	0	0	0.0	0.0
Central Rate Adjustments	1,070,854	0	0.0	0.0
Total Decision Package Adjustments	888,854	1,855,694	0.0	0.0

2026-2027 Proposed Financial Plan
Regional Animal Services of King County / 000001431

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 236,483**	**$ 176,905**	**$ (2,501,747)**	**$ (5,494,101)**
Revenues				
Pet Licensing Revenue	2,306,067	5,217,320	5,568,967	5,934,849
City Rebate	(23,199)	(24,000)	(24,000)	(24,000)
City Reimbursement for RASKC Services	2,298,370	4,000,000	4,269,600	4,550,113
Pet Licensing Fees/Fines	587,511	749,800	749,800	749,800
Enhanced Services	-	511,226	511,226	511,226
Animal Adoption Fees	189,437	302,000	302,000	302,000
Other Misc. Fees	11,741	101,000	101,000	101,000
Other Financing Sources (General Fund Transfer)	2,794,000	6,763,694	7,219,567	7,693,893
Contribution Animal Bequest Fund (Donations)	240,000	480,000	480,000	480,000
Total Revenues	**$ 8,403,927**	**$ 18,101,040**	**$ 19,178,160**	**$ 20,298,880**
Expenditures				
Wages, Benefits and Retirement	5,163,268	12,371,392	13,145,841	13,993,748
Direct Services	987,600	2,014,390	2,014,390	2,014,390
Intragovernmental Services	2,312,637	6,393,910	7,010,283	7,946,156
Total Expenditures	**$ 8,463,505**	**$ 20,779,692**	**$ 22,170,514**	**$ 23,954,294**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 176,905**	**$ (2,501,747)**	**$ (5,494,101)**	**$ (9,149,515)**
Reserves				
Cash Flow Reserve	150,000	150,000	150,000	150,000
Total Reserves	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Reserve Shortfall	-	2,651,747	5,644,101	9,299,515
Ending Undesignated Fund Balance	**$ 26,905**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance

Revenue Notes:

- 2025 Estimated based on monthly collection trend through July 2025.
- 2026-27 ILA revenues increased based on 2025 estimates. Current ILA will lapse at the end of 2026. Negotiations on a new contract will begin in 2026. All indications are the current cities will renew contract beyond 2026.
- Added an additional $871,000 in 26/27 General Fund Transfer to RASKC to account for higher than anticipated central service costs.

Expenditure Notes:

- 2025 estimated based on monthly collection trend through July 2025 and RASKC estimates to spend approximately $1M less than budgeted amount in 2025.
- 2026-2027 Intergovernmental services increased substantially due to the settlement of insurance claims. Both PAO and ORMS costs show dramatic increase.
- RASKC is actively evaluating revenue enhancement strategies. Measures have been taken in 2025 to reduce expenses (i.e. entering a new contract for animal food). RASKC will continue examining possible expense reductions that will not impact animal care or meeting service targets.

Reserve Notes:

Last Updated 8.28.25 by Justin Grover using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
ANIMAL BEQUESTS (EN_A53800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**240,000**	**400,000**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**480,000**	**800,000**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	0	0	0.0	0.0
2026-2027 Executive Proposed	**480,000**	**800,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**480,000**	**800,000**	**0.0**	**0.0**

2026-2027 Proposed Financial Plan
Animal Bequest Fund / 000001432

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,009,374**	**$ 1,902,582**	**$ 2,222,582**	**$ 2,542,582**
Revenues				
Contribution Animal Bequest Fund (Donations)	294,803	800,000	800,000	800,000
Interest	78,405			
Total Revenues	**$ 373,208**	**$ 800,000**	**$ 800,000**	**$ 800,000**
Expenditures				
Transfers to RASKC Fund 1431	480,000	480,000	480,000	480,000
Total Expenditures	**$ 480,000**	**$ 480,000**	**$ 480,000**	**$ 480,000**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 1,902,582**	**$ 2,222,582**	**$ 2,542,582**	**$ 2,862,582**
Reserves				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,902,582**	**$ 2,222,582**	**$ 2,542,582**	**$ 2,862,582**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and/or the agency's internal assumptions and methodology.

Revenue Notes:

No inflationary increases in the outyears as RASKC expects donation levels to remain static.

Expenditure Notes:

Expense is the Regional Animal Services expense (55394) Expense Type to reimburse RASKC for donation supported services (RASKC Cost Center 534010).
No inflationary increases in the outyears as RASKC expects donation/transfer levels to remain static.

Reserve Notes:

Last Updated 8.25.25 by Justin Grover using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
RECORDERS OPERATION AND MAINTENANCE (EN_A47100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,185,850**	**1,771,826**	**7.0**	**0.0**
2025 Annual Budget Biennialized	**4,371,700**	**3,543,652**	**7.0**	**0.0**
Base Budget Adjustments	6,114	0	0.4	0.0
Decision Package Adjustments	(62,196)	(392,932)	0.0	0.0
2026-2027 Executive Proposed	**4,315,618**	**3,150,720**	**7.4**	**0.0**
2026-2027 Executive Proposed Ordinance	**4,316,000**	**3,151,000**	**7.4**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Net Zero Adjustments Adjust various ROM budget accounts to better align with expected spending. Net-zero adjustments.	0	0	0.0	0.0
TA_050 Revenue Adjustments Adjust ROM revenues to better align with expected amounts and OEFA forecast.	0	(392,932)	0.0	0.0
Central Rate Adjustments	(62,196)	0	0.0	0.0
Total Decision Package Adjustments	(62,196)	(392,932)	0.0	0.0

2026-2027 Proposed Financial Plan
Recorder's Operation and Maintenance / 000001090

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,638,837**	**$ 2,572,346**	**$ 1,407,448**	**$ 213,017**
Revenues				
Document Preservation	574,615	766,980	832,400	902,286
REET Technology Fee	82,563	204,016	204,016	204,016
Recording Fee Surcharge	910,945	1,989,724	2,185,946	2,377,129
Real Estate Property Tax Admin. Assistance Account (REPTAAA)	-	158,000	158,000	158,000
Investment Interest less Service Fee	94,902	32,000	32,000	32,000
Total Revenues	**$ 1,663,025**	**$ 3,150,720**	**$ 3,412,362**	**$ 3,673,431**
Expenditures				
Salary and Benefits	911,462	1,981,984	2,109,822	2,241,686
Direct Services	102,101	759,674	759,674	759,674
Intragovernmental Services	714,965	1,223,498	1,386,835	1,569,620
Intragovernmental Contributions	988	350,462	350,462	350,462
Total Expenditures	**$ 1,729,516**	**$ 4,315,618**	**$ 4,606,793**	**$ 4,921,442**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 2,572,346**	**$ 1,407,448**	**$ 213,017**	**$ (1,034,994)**
Reserves				
Rainy Day Reserve (60 days)	144,126	359,635	383,899	410,120
Total Reserves	**$ 144,126**	**$ 359,635**	**$ 383,899**	**$ 410,120**
Reserve Shortfall	-	-	170,883	1,445,114
Ending Undesignated Fund Balance	**$ 2,428,219**	**$ 1,047,813**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Document Preservation 2025 Estimate is based on monthly trend through end of 2025.
- 2026-2027 Proposed revenues for Document Preservation and Recording Fee Surcharge based on July 2025 OEFA forecast. Outyear revenues are also based on July 2025 OEFA forecast.
- eREET funding resumed Jan 1, 2014. The funds collected are designated to support the maintenance and operation of an annual revaluation (eReVal Technology Reserve) system for property tax valuation (Assessor); and maintenance and operation of an electronic processing and reporting system (eREET Technology Reserve) for real estate excise tax affidavits (RALS-Recorder's Office). These funds are split 50/50 to each of the two above noted systems.

Expenditure Notes:

Outyear salary/benefits and intragovernmental services costs inflated by BFPA projections.

Reserve Notes:

Rainy Day Reserve has been established and is based on 60 days of operating expenditures (excluding capital outlay and contingencies).

Last Updated 8.25.25 by Justin Grover using data from PBCS and BFPA assumptions.

OFFICE OF RISK MANAGEMENT SERVICES

MISSION

The Office of Risk Management Services is a proactive, transparent, responsive steward of public interests and funds. The office balances risks and opportunities to ensure equitable, accountable, and accessible services to the communities King County serves.

OVERVIEW

The Office of Risk Management Services (ORMS) works closely with all County agencies to balance risks and opportunities, protect assets, and provide effective risk services to support agencies in balancing risk and value.

As part of managing risk, ORMS investigates and resolves claims filed against the county, purchases a variety of insurance policies, advises King County departments on liability related to contracts, and recovers compensation for damages caused by others to King County assets. ORMS also manages complex public records requests and, through the enterprise risk management program, collaborates with King County departments to identify and address risks.

2026-2027 Executive Proposed Operating Budget
OFFICE OF RISK MANAGEMENT SERVICES (EN_A15400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**74,171,661**	**81,624,601**	**29.5**	**0.0**
2025 Annual Budget Biennialized	**148,343,322**	**163,249,202**	**29.5**	**0.0**
Base Budget Adjustments	(2,418,565)	(2,800,000)	0.0	0.0
Decision Package Adjustments	6,738,908	5,936,620	3.0	0.0
2026-2027 Executive Proposed	**152,663,665**	**166,385,822**	**32.5**	**0.0**
2026-2027 Executive Proposed Ordinance	**152,664,000**	**166,386,000**	**32.5**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Open Government Section Program Manager Convert a TLT program manager position to an FTE. This FTE position will address the increased workload and growing number and complexity of public records requests. The proposed FTE would be funded through current budget appropriation; additional funding is not being requested.	0	0	1.0	0.0
Administrative Service Changes				
AC_001 Customer Service Function Transfer Transfer the Customer Service line function from the Office of the Executive to the Department of Executive Services' Office of Risk Management Services. This request is related to AC_001 in EN_A12000.	576,378	0	2.0	0.0
Technical Adjustments				
TA_001 Insurance Premiums Increase the budget for insurance premiums, which are rising due to reduced market capacity, increased severity of litigation outcomes, and increased frequency and severity of global catastrophic weather events.	6,151,206	0	0.0	0.0
TA_050 Revenue Adjustments Adjust central rate revenues to align with 2026-2027 rate model.	0	5,936,620	0.0	0.0
Central Rate Adjustments	11,324	0	0.0	0.0
Total Decision Package Adjustments	6,738,908	5,936,620	3.0	0.0

2026-2027 Proposed Financial Plan
Risk Management / 000005520

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 115,424,606**	**$ 129,767,795**	**$ 145,988,896**	**$ 162,904,444**
Revenues				
Internal Service Rates	80,224,601	166,385,822	182,026,090	197,316,281
CLFR Funds	1,400,000	-	-	-
DPD GF Reimbursement	3,079,043	-	-	-
Other Misc Revenue	39,467	-	-	-
Total Revenues	**$ 84,743,111**	**$ 166,385,822**	**$ 182,026,090**	**$ 197,316,281**
Expenditures				
Claim and Settlement Expenditures	36,593,490	76,252,000	82,449,000	91,154,000
Insurance Premiums	24,235,846	58,913,772	64,805,148	71,285,663
Loss Control Program	850,000	2,000,000	2,000,000	2,000,000
Other Operating Expenditures	7,320,586	15,498,949	15,856,393	16,696,782
CLFR Vaccine Litigation	1,400,000	-	-	-
Total Expenditures	**$ 70,399,922**	**$ 152,664,721**	**$ 165,110,542**	**$ 181,136,445**
Estimated Underexpenditures		**(2,500,000)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 129,767,795**	**$ 145,988,896**	**$ 162,904,444**	**$ 179,084,280**
Reserves				
Actuarial Reserve for Losses Incurred	130,614,000	145,751,000	160,255,000	176,368,000
Total Reserves	**$ 130,614,000**	**$ 145,751,000**	**$ 160,255,000**	**$ 176,368,000**
Reserve Shortfall	846,205	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 237,896**	**$ 2,649,444**	**$ 2,716,280**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- To keep the fund at 100% of Actuarial Reserves, it is projected that the following increases will be needed in the Internal Service Rate: 3.7% in 2026/27, 9.4% in 2028/29, and 8.4% in 2030/31.

Expenditure Notes:

- Claim and Settlement: Estimation of Loss Payouts is based on 2024 Actuary Report. 2026/27 includes an additional $2.5M as contingency.
- Insurance Premiums: 2026/27 is based on Jun-2025 projections, outyears include a 10% inflation of costs.

Reserve Notes:

- Actuarial Reserve for Losses Incurred amounts are based on 2024 Actuarial Report. 2025 is projected to be at 99% of reserves funded. 2026-2027 and outyears are projected to be at 100% of reserves funded.

Last Updated 8/25/2025 by Justin Grover using data from PBCS and BFPA assumptions.

DEPARTMENT OF HUMAN RESOURCES

MISSION

The Department of Human Resources (DHR) is a central service agency with Human Resources (HR) subject matter experts and practitioners. Our mission is to provide strategic human resources leadership, modernize systems, and deliver customer focused services designed to support the management, growth, and development of the King County workforce.

DHR is guided by the Executive Branch values and True North: Making King County a welcoming community where every person can thrive. In addition to routine HR service, DHR develops and implements strategies that focus on supporting and preparing our employees and move us closer to our True North.

In pursuit of being a pro-equity, anti-racist best-run government, we support healthy, fulfilled employees who provide quality services and are inspired to make a difference. We believe in the inextricable link between the well-being of our employees, the health of the organization, and the quality of the service we provide to the region. We invest in the people who work here to help them learn, grow their careers, and create positive change through the power of public service

OVERVIEW

The Department of Human Resources (DHR) provides enterprise-wide leadership, direction, guidance, systems, services, processes, and tools so that King County can manage its workforce well and employees can thrive. The services and systems that DHR provides are utilized by employees, leaders, and human resources staff throughout the County.

DHR's organizational structure consists of three divisions and the DHR Director's Office:

- The DHR Director's Office includes senior leadership, workforce equity, policy advisors, finance, and payroll, county-wide people communications, human resources systems and analytics, and administrative staff. The Director's Office provides guidance and support within the department and across the County's workforce on human resources policy, procedures, technology systems, and

processes. The Director's Office also oversees strategic planning and prioritization of DHR services to achieve the Executive's vision and meet customer HR business needs.

- The Career and Culture Division focuses on healthy engagement and a respectful, inclusive work environment across the county. The division offers coaching, organizational development, employee engagement, learning and development, mentoring, alternative dispute resolution, and workforce development.
- The Central Employee Services Division brings an integrated approach to managing the complex, interconnected areas of employee benefits, central payroll services, disability and absence management, workplace safety, and worker's compensation. In addition, this division develops, negotiates, manages, and communicates employee benefit programs; promotes the optimal health, well-being, and safety of employees; leads the employee giving program; manages disability-related and return-to-work programs; serves as point of accountability for County strategy and coordination related to leaves and benefits; and leads the safety and worker's compensation programs.
- The Human Resources Services Delivery Division supports the County with the core HR services of talent acquisition, onboarding, civil service recruiting, classification, and compensation. The division also supports department HR managers and, through them, department HR staff, supervisors, leaders, and individual employees.

The Department of Human Resources (DHR) provides leadership, direction, guidance, systems, services, processes, and tools so that King County can manage its workforce well and employees can thrive.

DHR's customers include:

- King County Leadership – Partners in setting strategic direction for our workplace culture and practices.
- Management – Relying on our policies, processes, trainings, systems, and programs to support them and guide their work.
- Department HR teams – Relying on our policies, processes, systems, and programs to support them and guide their work.
- Employees – Engaging in programs and directly impacted by policies, processes and systems.
- Prospective employees – Developing strategies, policies, and processes, and managing systems and technologies, to recruit future King County employees.

2026-2027 Executive Proposed Operating Budget
HUMAN RESOURCES MANAGEMENT (EN_A42000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**28,242,908**	**2,629,085**	**127.0**	**0.0**
2025 Annual Budget Biennialized	**56,485,816**	**5,258,170**	**127.0**	**0.0**
Base Budget Adjustments	4,159,503	0	0.0	0.0
Decision Package Adjustments	762,347	715,180	4.0	0.0
2026-2027 Executive Proposed	**61,407,666**	**5,973,350**	**131.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**61,408,000**	**5,974,000**	**131.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_011 NEOGOV Applicant Tracking System Administrator Convert a TLT system administrator position to an FTE to provide ongoing support for the applicant tracking system in NEOGOV. Since 2021 the county has utilized temporary staff to design, implement, standardize and support the system. The application is used by agencies countywide.	361,332	0	1.0	0.0
DS_012 NEOGOV Onboard System Administrator Convert a TLT system administrator position to an FTE to provide ongoing support for the County's primary employee onboarding platform. The Workforce Solutions Team was established in 2021 with temporary resources to stand up centralized human resources solutions that support countywide service delivery.	361,332	0	1.0	0.0
DS_013 NEOGOV Learn System Administrator Convert a TLT system administrator position to an FTE to provide ongoing support to the countywide learning management system. The system has been designed, implemented, and maintained since 2021 by a temporary position. This application is used by agencies countywide.	361,332	0	1.0	0.0
DS_014 Origami Grievance and EEO System Administrator Add a position to provide ongoing support to the grievance and equal employment opportunity tracking system. This application has been developed, implemented, and maintained by a temporary position since 2021. This system is available for use countywide.	361,332	0	1.0	0.0
Administrative Service Changes				

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_001 NEOGOV System Subscription Cost Adjustment Adjust expenditure to account for an increase subscription costs for the County's NEOGOV system. This system is essential to countywide human resources management. The additional funding ensures uninterrupted access to recruitment, onboarding, and performance management tools.	400,000	0	0.0	0.0
Technical Adjustments				
TA_003 Pooled Positions Adjustment Adjust DHR's General Fund allocation to account for wage increases related to positions budgeted in the General Fund or Benefits Fund that provide direct services in support of this fund. This overhead charge mechanism was last adjusted as part of 2025 budget process based on 2025 Proforma budget amounts.	0	715,180	0.0	0.0
TA_004 Professional Development Fund Add funding for the King County Professional Development Fund, which provides funding to individual employees for training, education and professional development opportunities. In previous years, this program budgeted $150K per year and was only offered to employees represented by the CLA. In 2026-2027, this program will be expanded to non-represented employees and will increase to $300K per year.	600,000	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(731,000)	0	0.0	0.0
Central Rate Adjustments	(951,982)	0	0.0	0.0
Total Decision Package Adjustments	762,347	715,180	4.0	0.0

2026-2027 Executive Proposed Operating Budget
EMPLOYEE BENEFITS (EN_A42900)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**393,668,485**	**386,090,458**	**20.0**	**0.0**
2025 Annual Budget Biennialized	**787,336,970**	**772,180,916**	**20.0**	**0.0**
Base Budget Adjustments	268,748	0	0.0	0.0
Decision Package Adjustments	154,733,517	86,729,317	1.0	0.0
2026-2027 Executive Proposed	**942,339,235**	**858,910,233**	**21.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**942,340,000**	**858,911,000**	**21.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_008 Employee Giving Program Manager Convert a TLT program manager position to an FTE to support the ongoing work of the Employee Giving program. This is a net zero add as DHR will use discretionary budget for the position.	0	0	1.0	0.0
Technical Adjustments				
TA_003 Pooled Positions Budget Adjustment Adjust budgeted revenue and expenditures to reflect wage increases for positions budgeted in the General Fund or Benefits Fund that provide direct services in support of the fund. This overhead charge mechanism was last adjusted as part of 2025 budget process based on 2025 Proforma budget amounts.	357,588	9,092	0.0	0.0
TA_010 Adjustments to Employee Benefits Claims Expenditures Adjust the expenditure authority for employee benefits claims costs and contingency budget based on the latest actuarial forecasts (August 2025).	153,871,153	0	0.0	0.0
TA_050 Adjustments to Employee Benefits Revenue Adjust budgeted employee benefits revenue based on the latest actuarial forecasts (August 2025).	0	86,720,225	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(167,000)	0	0.0	0.0
Central Rate Adjustments	671,776	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
EMPLOYEE BENEFITS (EN_A42900)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Total Decision Package Adjustments	154,733,517	86,729,317	1.0	0.0

2026-2027 Proposed Financial Plan
Employee Benefits Fund / 000005500

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 42,609,556**	**$ 46,373,997**	**$ 39,351,724**	**$ (86,058,390)**
Revenues				
Funding Rate Recovery	376,033,776	794,175,034	800,934,525	800,934,525
Non Rate Revenues	25,596,950	60,783,886	63,785,438	71,334,682
Interest Income	1,882,311	3,951,313	1,417,550	-
Total Revenues	**$ 403,513,037**	**$ 858,910,233**	**$ 866,137,513**	**$ 872,269,207**
Expenditures				
County Administration & Interfund	8,858,641	18,848,393	20,849,906	22,622,538
Medical Claims	277,038,310	610,057,899	693,624,861	776,172,214
Medical ASO	16,657,893	34,852,685	37,026,731	39,035,604
Pharmacy Claims	44,058,121	100,835,436	122,786,941	145,013,953
Pharmacy ASO	380,065	3,574,985	3,602,453	10,286,462
Dental and Vision Claims	27,265,166	58,632,392	63,752,215	68,933,549
Dental and Vision ASO	1,659,439	3,434,057	3,700,727	3,908,632
Life, LTD & ADD Premiums	20,830,961	43,696,659	46,203,793	48,657,564
2025 Second Omnibus Request	22,000,000			
Contingency		68,406,729		
Total Expenditures	**$ 418,748,596**	**$ 942,339,235**	**$ 991,547,627**	**$ 1,114,630,518**
Estimated Underexpenditures	**(19,000,000)**	**(76,406,729)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 46,373,997**	**$ 39,351,724**	**$ (86,058,390)**	**$ (328,419,700)**
Reserves				
Expenditure Reserve (IBNR)	27,964,000	27,964,000	27,964,000	27,964,000
JLMIC PFR	(20,127,393)	-	-	-
ATU PFR	17,624,319	9,062,103	-	-
Other Reserves (Deputies, LEOFF, Undesignated)	20,913,072	2,325,622	-	-
Total Reserves	**$ 46,373,997**	**$ 39,351,724**	**$ 27,964,000**	**$ 27,964,000**
Reserve Shortfall	-	-	114,022,390	356,383,700
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

1. **Funding Rate Recovery Revenue** projections for 2025-2028 are based on Mercer enrollment (August 2025 projections) and negotiated Per Employee Per Month (PEPM) funding rates between the County and labor unions. Plan design and funding rates for the JLMIC have not yet been negotiated for 2029 and beyond. For 2029-2031, the projected PEPM funding rates are held constant.
2. **Non Rate Revenues** include employee contributions for insurance buy-ups, employee premium shares, plan selection fees, benefit access fees and COBRA/Retiree premiums. For 2025-2029 projections are based on Mercer Projections (August 2025). 2030-2031 revenue projection assumes revenues will increase based on average rate of growth from 2025-2029.
3. **Interest Income Revenue** projections for 2025-2031 are based on projected fund balance multiplied by the latest OEFA interest assumptions (July 2025).

Expenditure Notes:

1. **County Administration & Interfund** includes salaries & benefits that support benefit plan operations in addition to consulting fees. 2026-2027 Proposed matches PBCS. 2028-2029 Projected are based on BFPA growth assumptions. 2030-2031 projections assume expenditures will increase based on average rate of growth from 2025-2029.

2. **All Other Expenditure Categories (Medical/Dental/Vision/Pharmacy and Insurance Premiums)** projections from 2025-2029 are based on actuarial projections (August 2025). Note, 2025 medical claims costs are expected to exceed budget based on August 2025 actuarial projections. DHR is requesting a 2025 supplemental request of $22M. For 2030-2031 projections assume expenditures will increase based on average rate of growth from 2025-2029.
3. **Reserve/Contingency** - Expenditures include a contingency of 8% of actuarial projections for 2026-2027.
4. **Estimated Underexpenditures** - This category includes the contingency budget of $68.4M and additional $8M in underexpenditures from potential new Pharmacy Benefit Manager contract savings (effective 1/1/2026) and estimated underexpenditure in outyear 2027 medical cost projections.

Reserve Notes:

1. **The "Other Reserves"** reflects undesignated reserves calculated by taking the difference between "Ending Fund Balance" and the sum of JLMIC PFR, ATU PFR and the Expenditure Reserve (e.g. IBNR). For the ATU PFR, this plan assumes that a portion of the potential $8M underexpenditure projection will be allocated to ATU's PFR balance based on projected enrollment percentages for 2026 and 2027.
2. **Beginning Fund Balance** tie to what has been published on PSB's budgetary fund balance.
3. **Expenditure Reserve (IBNR)** - Incurred But Not Reported claim liabilities are estimated by Mercer as of 12/31/2024.

Last Updated 08/13/2025 by Andres Fuerte using data from PBCS, BFPA assumptions, and agency internal assumptions.

2026-2027 Executive Proposed Operating Budget
SAFETY AND CLAIMS MANAGEMENT (EN_A66600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**61,615,964**	**64,502,777**	**50.0**	**0.0**
2025 Annual Budget Biennialized	**123,231,928**	**129,005,554**	**50.0**	**0.0**
Base Budget Adjustments	582,755	0	0.0	0.0
Decision Package Adjustments	12,152,604	13,937,141	3.0	0.0
2026-2027 Executive Proposed	**135,967,287**	**142,942,695**	**53.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**135,968,000**	**142,943,000**	**53.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_009 Workers Compensation Claims Officers Add claims officer positions to support the Workers Compensation program. The additional positions will reduce the caseload of claims officers to be more in-line with industry standards.	634,736	0	2.0	0.0
DS_015 Origami System Administrator Add a functional analyst position to provide ongoing support for countywide Americans with Disabilities Act (ADA) and worker's compensation system workflows. The Origami application allows DHR to analyze data and provide comprehensive and holistic insights to ensure compliance with regulatory requirements and to support employees.	361,332	0	1.0	0.0
Technical Adjustments				
TA_001 Adjustments to Safety and Claims, Claims Projections, Labor and Industries Taxes, and Contingency Adjust the expenditure authority for worker's compensation claims costs, Washington State Labor and Industries taxes, and contingency budget based on the latest actuarial forecasts (July 2025).	9,889,774	0	0.0	0.0
TA_003 Pooled Positions Budget Adjustment Adjust the worker’s compensation fund’s expenditure budget to reflect wage increases for positions budgeted in the General Fund or Benefits Fund that provide direct services in support of the fund. This overhead charge mechanism was last adjusted as part of 2025 budget process based on 2025 Proforma budget amounts.	366,680	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_050 Adjustments to Safety and Claims Revenues Revise budgeted Industrial Insurance and miscellaneous revenues to match current revenue forecasts (July 2025). These revenues are based on actuarially projected claims expenses, forecasted liabilities, and desired fund balance in future bienniums.	0	13,937,141	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(202,000)	0	0.0	0.0
Central Rate Adjustments	1,102,082	0	0.0	0.0
Total Decision Package Adjustments	12,152,604	13,937,141	3.0	0.0

2026-2027 Proposed Financial Plan
Safety & Claims Fund / 000005420

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 94,335,000**	**$ 107,116,718**	**$ 129,092,127**	**$ 147,619,185**
Revenues				
Industrial Insurance Rates	61,693,119	135,022,000	147,173,980	169,985,947
Miscellaneous Revenues	3,642,957	7,920,695	8,316,730	8,732,567
Total Revenues	**$ 65,336,076**	**$ 142,942,695**	**$ 155,490,710**	**$ 178,718,514**
Expenditures				
Claim Expenditures	34,086,000	79,663,000	91,731,000	107,205,725
Labor & Industries Expenses	8,734,562	18,991,112	19,940,668	20,937,702
Administration & Interfund Transfers	9,733,796	22,313,175	25,291,984	28,625,467
Reserve Contingency	-	15,000,000		
Total Expenditures	**$ 52,554,358**	**$ 135,967,287**	**$ 136,963,652**	**$ 156,768,894**
Estimated Underexpenditures		**(15,000,000)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 107,116,718**	**$ 129,092,127**	**$ 147,619,185**	**$ 169,568,804**
Reserves				
Actuarial Liabilities Estimate	111,269,000	128,780,000	146,851,000	168,708,128
Total Reserves	**$ 111,269,000**	**$ 128,780,000**	**$ 146,851,000**	**$ 168,708,128**
Reserve Shortfall	4,152,282	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 312,127**	**$ 768,185**	**$ 860,676**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by the agency's internal assumptions and methodology.

Revenue Notes:

[1] Industrial Insurance Billing Revenue projections for 2025 are based on monthly collections and budgeted amounts. Industrial insurance revenues will increase by 9.4% in 2026-2027, 9% in 2028-2029 and 15.5% in 2030-2031.
[2] Miscellaneous Revenues mostly generated through Supplemental Pension Assessment rate (which is collected from employees and remitted to the state through L&I taxes). 2025 projections are based on annualized YTD actuals through July 2025. For 2026-27 it is assumed that miscellaneous revenue will increase 8.7% and by 5% for the 2028-2029 and 2030-2031 biennia.

Expenditure Notes:

[1] Claim Expenditure projections for 2025-2029 are based on actuarial projections from Select Actuary Services Report, as of July 14, 2025. Projections for 2030-31 are based on projected average rate of growth from 2025-2029.
[2] WA State Dept of Labor & Industries projections for 2025 are based on budgeted amounts. For 2026-27 it is assumed that expenses will increase by 8.7%, based on average growth in L&I taxes from 2018-2024 and by 5% per biennia in 2028-2029 and 2030-2031.
[3] Administration & Interfund projections for 2025 are based on budgeted amounts. For 2026-27 projections are based on Agency Proposed budget amounts and for 2028-2029 and 2030-2031 it is projected that expenses will increase in accordance with the Q3 2025 BFPA assumptions.
[4] Contingency Reserve is set to be 15% of the sum of "Claim Expenditures" and "Labor & Industries Expenses," rounded up to the nearest million.

Reserve Notes:

[1] Actuarial Liabilities projections for 2025 and 2026-27 and 2028-29 are based on actuarial report from Select Actuary Services Report, dated July 14, 2025 (data through 06/30/25). Actuarial liabilities for 2030-2031 are based on actuarial liabilities as of 12/31/2029 times the projected average rate of growth from 2025-2029.

Last Updated 07/21/25 by Andres Fuerte using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
EMPLOYEE DEFERRED COMPENSATION ADMINISTRATION
(EN_A13300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**554,030**	**597,263**	**2.0**	**0.0**
2025 Annual Budget Biennialized	**1,108,060**	**1,194,526**	**2.0**	**0.0**
Base Budget Adjustments	16,384	0	0.0	0.0
Decision Package Adjustments	150,666	550,960	0.0	0.0
2026-2027 Executive Proposed	**1,275,110**	**1,745,486**	**2.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,276,000**	**1,746,000**	**2.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Adjusts the budgeted revenue for the Deferred Compensation fund's administrative revenue based on latest projections provided the Deferred Compensation board (May 2025). Projections are based on projected enrollment and administrative fees per plan participant and updated interest forecasts.	0	550,960	0.0	0.0
Central Rate Adjustments	150,666	0	0.0	0.0
Total Decision Package Adjustments	150,666	550,960	0.0	0.0

2026-2027 Proposed Financial Plan
Employee Deferred Compensation Administration / 000001330

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 583,638**	**$ 710,334**	**$ 1,180,710**	**$ 1,855,529**
Revenues				
Deferred Comp Administrative Fee Revenue-Active	553,550	1,270,200	1,523,650	1,827,650
Deferred Comp Administrative Fee Revenue-Termed	189,300	414,150	466,600	525,550
Interest	14,876	61,136	83,948	133,886
Total Revenues	**$ 757,726**	**$ 1,745,486**	**$ 2,074,198**	**$ 2,487,086**
Expenditures				
Deferred Compensation Labor Expenses	332,848	666,064	709,025	753,313
Other Administrative Expenses & Overhead	221,182	609,046	690,354	781,321
2025 Second Omnibus Request	77,000			
Total Expenditures	**$ 631,030**	**$ 1,275,110**	**$ 1,399,379**	**$ 1,534,634**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 710,334**	**$ 1,180,710**	**$ 1,855,529**	**$ 2,807,981**
Reserves				
Rainy Day Reserve	92,338	106,476	116,855	128,150
Total Reserves	**$ 105,172**	**$ 106,259**	**$ 116,615**	**$ 127,886**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 605,162**	**$ 1,074,451**	**$ 1,738,914**	**$ 2,680,095**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology provided by T.Rowe Price.

Revenue Notes:

[1.] T.Rowe Price projects enrollment for active king county employees to increase 2.3% per quarter and enrollment for termed employees to increase by 1.5% based on an average quarterly growth rate for period beginning 4/1/23 and ending 03/31/24.
[2.] The recent expansion of the auto-enrollment in the deferred compensation program is a factor that will contribute to increased enrollment growth.
[3.] This financial plan assumes collection of $50 per participant from 2025-2031 for King County deferred compensation administration.
[4.] The Deferred Comp Board is reviewing whether to lower the current administrative fee in the future, given increases in projected enrollment and undesignated fund balance.
[5.] Interest revenue projections for 2025-2031 are based on Q3 2025 BFPA assumptions.

Expenditure Notes:

[6.] 2025 Second Omnibus Request: the Deferred Compensation Board is requesting an adjustment by $30K to their labor budget and $47K to their professional services budget. The increase is to account for higher than anticipated costs in 2025 due to position reclassification, unexpected legal expenses and services occuring later than initially expected (2025 vs 2024) due to procurement delays.
[7.] Expenditures for 2026-2027 are based on Executive Proposed amounts with no new adds or adjustments for 2026-2027.
[8.] Projected Expenditures for 2026-2031 are inflated based on Q3 2025 BFPA inflation assumptions issued by PSB.

Reserve Notes:

[9.] Reserves include a 60 day Rainy Day Reserve as determined by the Deferred Comp Board.

Last updated 5/23/2025 by Renee Richards and 9/5/2025 by Andres Fuerte using data from PBCS, BFPA, and T.Rowe Price assumptions.

KING COUNTY INFORMATION TECHNOLOGY

MISSION

The King County Department of Information Technology (KCIT) supports King County agencies, other regional governments, and the public with a wide array of technology services.

OVERVIEW

KCIT plans, operates, and supports the County's information technology (IT) infrastructure. Primarily, this involves maintaining and modernizing the County's robust technology portfolio. Technology is a vital component of every department's operations. County employees rely on hundreds of applications to complete their daily work and deliver quality services to the public. KCIT supports secure and efficient digital workplaces by managing the County's:

- Infrastructure and Cloud technologies
- Network, internet, and WiFi at County facilities
- Software applications, databases, and data visualization tools
- Employee workstations and other IT equipment
- Communication platforms and audio/visual (AV) equipment
- Information security

KCIT also oversees countywide resources such the public website. King County's website receives 1.5 million visitors per month, making it the County's virtual "front door" and the primary means for the public to engage with departments' services and information. Additionally, KCIT provides regional services such as:

- 911 emergency call handling system
- Emergency two-way radio communications
- Geographic information system (GIS) mapping
- Cable and broadband internet advocacy for improved access and infrastructure
- Institutional network (I-Net), a fiberoptic network that provides high-speed data, voice, and video communications to approximately 300 public facilities including schools, libraries, and government agencies

2026-2027 Executive Proposed Operating Budget
KCIT SERVICES (EN_A43200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**160,169,030**	**165,826,504**	**393.0**	**19.0**
2025 Annual Budget Biennialized	**320,338,060**	**331,653,008**	**393.0**	**19.0**
Base Budget Adjustments	8,879,424	(2,920,000)	0.0	0.0
Decision Package Adjustments	15,985,082	16,027,572	20.0	(8.0)
2026-2027 Executive Proposed	**345,202,566**	**344,760,580**	**413.0**	**11.0**
2026-2027 Executive Proposed Ordinance	**345,203,000**	**344,761,000**	**413.0**	**11.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Qlik and Denodo Business Licenses Add funding to KCIT to account for Metro Transit Division-funded business licenses for Qlik and Denodo, which KCIT supports and Metro previously paid directly to vendors. This adjustment would align budget responsibility with the actual support services provided by KCIT.	624,000	0	0.0	0.0
DS_003 Crisis Connections Application Programming Interface (API) Subscription Add funding for the continuation of the Crisis Connections API subscription for 211 data. The initial API development and a one-year subscription in 2025 were funded by the PAO. KCIT now seeks to maintain that subscription through the 2026–2027 biennium as part of its ongoing support and service delivery.	446,000	0	0.0	0.0
DS_004 Microsoft Copilot Licenses and Support Add funding to support the growing Countywide demand for Microsoft Copilot licenses. This request would fund ~1,000 licenses at $430 per license annually. In addition to the licenses, this request proposes to add an IT engineer (FTE) and an IT production engineer (TLT) to ensure successful implementation and ongoing support.	1,704,382	0	1.0	0.0
DS_005 Cybersecurity License and Maintenance Increases Increase funding for licensing costs and the ongoing maintenance of critical cybersecurity tools. These tools are foundational to King County's cybersecurity framework, supporting capabilities such as advanced threat detection, endpoint protection, and system monitoring.	680,541	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_006 Managed Security Operations Center Add funding to support an externally managed security operations center (SOC), enabling 24/7 monitoring and rapid incident response to protect King County's critical systems and sensitive data. This round-the-clock coverage will significantly reduce the impact of potential cyber threats and strengthen the County's ability to maintain resilient service delivery.	4,280,000	0	0.0	0.0
DS_007 Cyberattacks Incident Response Support Increase funding to support two weeks of 24/7 incident response and recovery services from Microsoft's Detection and Response Team (DART). The DART team provides specialized expertise and rapid response capability to address critical cybersecurity incidents, minimize disruption, and support system restoration. This support would ensure that King County is equipped to respond effectively in the event of a major security breach.	432,000	0	0.0	0.0
DS_009 Cloud Usage Costs Increase funding for cloud usage. Utilizing the cloud provides improved scalability, business continuity, and lessens the reliance on and size of King County's on-premises infrastructure. Cloud costs are based on usage and are covered by the requesting department.	1,051,000	0	0.0	0.0
DS_010 Structured Cabling Replacement Capital Project Add appropriation to transfer funds to the structured cabling replacement capital project and add a TLT to support implementation. The project is intended to perform ongoing modernization of structured cabling infrastructure and address evolving security and network requirements across County–owned and leased facilities. This request is related to project 1149967 in the ITS capital fund.	1,920,000	0	0.0	0.0
DS_011 NetApp Hardware Add funding for the purchase of NetApp hardware to establish business continuity and redundancy between the Sabey and King Street data centers. This implementation will enhance system reliability, protect critical data, and ensure business continuity in the event of hardware failures or security threats.	300,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_012 LeanIX Licenses Provide funding to increase the LeanIX license count from 600 to 1,600 applications, enabling full coverage of King County's application portfolio. This expansion is essential to support effective application portfolio management (APM) at scale and transition away from reliance on a heavily customized tool that lacks robust APM capabilities, such as accurate data tracking, clear ownership, standardized reporting, and informed decision-making.	420,340	0	0.0	0.0
DS_013 Software License and Maintenance Agreement Increases Provide funding for cost increases for software licenses and recurring maintenance agreements. Cost increases reflect the annual escalation in licensing fees and the ongoing financial commitment required to sustain and support the KCIT systems and tools.	2,079,219	0	0.0	0.0
DS_014 Microsoft Entra AD Licenses Add funding to acquire Entra AD licenses for Microsoft 365 users, with the goal of strengthening King County's security posture. Implementing this solution will significantly reduce identity-related risks by improving the ability to protect, monitor, and audit access to critical assets. This investment advances identity governance, supports secure modernization efforts, and aligns with cybersecurity best practices.	1,593,900	0	0.0	0.0
DS_015 Cisco WebEx Subscription Add funding for the annual renewal of the Cisco WebEx subscription, which was initially covered under a capital project. WebEx enables remote judicial proceedings by providing reliable video conferencing for King County Superior Court (KCSC) and is also used for shared devices (common area phones) across County facilities.	1,100,000	0	0.0	0.0
DS_017 Workstation Leases Provide appropriation authority to ensure that leased workstations can be replaced in a timely and efficient manner. Maintaining up-to-date equipment is essential to support employee productivity, security, and operational continuity. Timely workstation replacement reduces downtime, improves user experience, and aligns with King County's strategic IT goals related to lifecycle management and modernization.	420,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_023 GIS and KCIT Services Position Transfers Transfer positions focused on GIS development, data management, and operations and maintenance projects from the KCIT Services Fund (5531) to the GIS Fund (5481). This transfer will align funding with the current organizational structure. This request also transfers the Regional Services Manager, who oversees KCIT Regional Services sections, from the GIS Fund to the KCIT Services Fund to better align the position with the services it supports.	(5,137,700)	0	(11.0)	0.0
DS_030 Capital Project and Agency-Specific Program Support Add nine TLTs and convert six TLTs to FTEs to support capital projects and agency-specific programs. Agencies and projects supported include Metro, DNRP, DCHS, I-Net, and PTAS.	3,347,070	0	6.0	(5.0)
DS_031 TLT Position Conversions Convert TLT positions and consultant services to seven FTEs to support ongoing KCIT operations. These positions are funded through established service rates or agency billing structures.	0	0	7.0	(2.0)
DS_032 Security-Related Positions Add security-related positions to enhance King County's resilience against evolving cyber threats and ensure compliance with internal security policies. These roles are designed to reinforce core security functions, improve asset management, and support the County's transition to modern security frameworks.	2,026,604	0	8.0	0.0
DS_033 Data Privacy, Application Stability, and Operational Continuity Positions Convert one TLT to FTE, add three FTEs, and add one TLT to advance data privacy, maintain mission-critical systems, and support modern workplace infrastructure.	1,775,729	0	4.0	(1.0)
DS_034 KCIT Network Team Positions Add three FTEs to the Network team to maintain service quality, reduce technical debt, and support strategic initiatives.	1,313,541	0	3.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_035 Design and Civic Engagement Positions Convert two TLT positions to FTE to ensure King County agencies meet the requirements of the Americans with Disabilities Act (ADA). The positions will also address technical debt incurred during the launch of Kingcounty.gov and support increased workload for modernization efforts for legacy apps on the website and other legacy technology that is not ADA compliant.	0	0	2.0	0.0
DS_036 Bond Transfer to Capital Fund Recognize bond transfer from KCIT Services Operating Fund to KCIT Services Capital Fund. The bond transfer is related to the POTS Line Replacement capital project (1150014) in the ITS capital fund.	4,510,680	4,510,680	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustments for Bond Proceeds and Cost Center Realignments Eliminate the 2025 adopted budget for the transfer of bond proceeds from the KCIT Services Fund to the KCIT Capital Fund, originally adopted for the 1145279 Ray Baum Act Compliance project and the 1148211 KCIT Shared Device Telephony Solution project. This request also includes net-zero realignments among cost centers within the KCIT Services Fund to better reflect 2026–2027 projected expenditures.	(10,157,810)	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	11,516,892	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	209,661	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(905,000)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	800,000	0	0.0	0.0
Central Rate Adjustments	1,150,925	0	0.0	0.0
Total Decision Package Adjustments	15,985,082	16,027,572	20.0	(8.0)

2026-2027 Proposed Financial Plan
KCIT Services / 000005531

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (6,480,756)**	**$ 1,965,003**	**$ 912,470**	**$ 4,423,308**
Revenues				
KCIT Central Rates	140,135,144	321,942,388	343,976,436	366,951,365
New Development (Capital Projects, Ad-hocs)	12,010,664	11,870,000	12,682,394	13,529,479
Shared Services with Other KCIT Funds	1,720,730	6,037,512	6,450,725	6,881,583
Misc Revenues, including External Revenues	199,341	400,000	400,000	426,717
Bond Proceeds	5,330,955	4,510,680		
Total Revenues	**$ 159,396,833**	**$ 344,760,580**	**$ 363,509,555**	**$ 387,789,144**
Expenditures				
Wages and Benefits	89,437,428	193,792,616	206,294,446	219,177,961
Supplies	2,784,868	5,307,770	5,671,039	6,049,820
Services - Other Charges	45,594,803	111,800,876	119,452,636	127,431,136
Capital Outlay	780	712,000	760,730	811,541
Intragovernmental Services	8,476,188	16,897,896	19,153,918	21,677,634
Intragovernmental Contributions	9,623,793	16,691,408	8,665,949	8,665,949
Interest and Other Debt Service Costs	32,139			
Total Expenditures	**$ 155,950,000**	**$ 345,202,566**	**$ 359,998,717**	**$ 383,814,040**
Estimated Underexpenditures				
Other Fund Transactions				
Adjust for 2024 Prepayments Reduced From Fund Balance	4,998,926			
Transfer to AV equipment replacement		(610,547)		
Total Other Fund Transactions	**$ 4,998,926**	**$ (610,547)**	**$ -**	**$ -**
Ending Fund Balance	**$ 1,965,003**	**$ 912,470**	**$ 4,423,308**	**$ 8,398,412**
Reserves				
Cash Flow Reserve	1,354,456	912,470	4,423,308	8,398,412
AV Accumulated Reserve	610,547			
Total Reserves	**$ 1,965,003**	**$ 912,470**	**$ 4,423,308**	**$ 8,398,412**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

-Revenue projections for FY2026–2027 are based on the recovery of anticipated costs and forecasted future demand. Estimates are subject to change depending on fluctuations in customer demand.
-Revenue from New Development in FY2026 and beyond is adjusted based on the availability of resources to deliver services, taking into consideration the volume of requested application enhancements. The same resource pool supports both new development and application enhancement efforts.
-Revenue for Shared Services with Other KCIT Funds represents revenue generated from internal services—such as Human Resources, Finance, Contract Management, Building Management, Regional Services Management, and Network Support—provided by KCIT to other funds that utilize these services within the organization.
-The 2025 estimated bond proceeds includes the remaining funding for the Ray Baum Compliance Act project, as well as proceeds designated for the KCIT Shared Device Telephony Solution project. The 2026-2027 bond proceeds include proceeds designated for the POTS Line Replacement project.

Expenditure Notes:

-Intergovernmental Contributions include a transfer from the KCIT Service Operations Fund to the KCIT Capital Fund to support ongoing KCIT equipment replacement projects and bond financed IT projects. This funding supports the Ray Baum Compliance Act project (2023–2025), the KCIT Shared Device Telephony Solution (2025), the POTS Line Replacement (2026-2027), and ongoing KCIT equipment replacement projects for 2026 and beyond.
-Other fund transactions in FY2025 includes adding back prepayments that were deducted from 2024 beginning fund balance and a one-time transfer of the accumulated AV reserve to the AV equipment replacement project in FY2026.

Reserve Notes:

-Cash Flow reserve is to accommodate the revenue fluctuation for demand driven services.
-AV Accumulated Reserve represents the accumulated Audio-Visual (AV) equipment funds that KCIT collected from County agencies in 2021 and prior. This will be transferred from KCIT Operations (F5531) to KCIT AV Equipment Replacement Capital Project (1147776) in KCIT Capital Fund (F3781) in FY2026-2027.

Last Updated 6/27/2025 by Junko Keesecker using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
RADIO COMMUNICATIONS SERVICES (EN_A21300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**5,244,258**	**6,446,093**	**9.0**	**0.0**
2025 Annual Budget Biennialized	**10,488,516**	**12,892,186**	**9.0**	**0.0**
Base Budget Adjustments	165,204	0	0.0	0.0
Decision Package Adjustments	4,875,143	(868,556)	6.0	0.0
2026-2027 Executive Proposed	**15,528,863**	**12,023,630**	**15.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**15,529,000**	**12,024,000**	**15.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_019 Radio Communication Services Staffing Convert three TLTs who provide ongoing support to Radio Communications Services (RCS) Mobile Service to FTEs; add an FTE administrative specialist to support RCS administrative work which increased due to the implementation of Mobile Service; and add an FTE to perform Puget Sound Emergency Radio Network (PSERN) radio subscriber templating work that is currently performed by PSERN but will transition to RCS in 2026.	549,835	0	5.0	0.0
DS_024 Radio Communications Installation and Puget Sound Emergency Radio Network Access Fee Add funding to acquire the supplies and parts necessary for radio installation work. This request also includes additional funding to align with projected 2026-2027 payments to PSERN for County radios to access their radio network.	799,544	0	0.0	0.0
DS_029 Distributed Antenna System (DAS) Support Add an electronic communication specialist (ECS) position and one-time startup costs for the operations and maintenance of DAS, the in-building emergency radio system installed in King County facilities. These systems are critical for the life/safety of King County employees, emergency responders, and jail residents.	912,488	0	1.0	0.0
Administrative Service Changes				
AC_001 KCIT Internal Service Realignment Adjust the budget to align with the 2026-2027 service level from KCIT. The KCIT Services Fund provides finance, HR, contract, and regional manager services to the Radio Communications Fund.	156,952	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_002 Radio Handheld Reserve Transfer Transfer the net accumulated Radio Handheld Reserve from the Radio Communications Operating Fund to the Radio Communications Capital Fund to enhance transparency around the reserve.	1,210,000	0	0.0	0.0
Technical Adjustments				
TA_001 Net-zero Adjustment Make a net-zero adjustment to realign budget allocations with projected 2026–2027 expenditures.	0	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	(868,556)	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	42,450	0	0.0	0.0
Central Rate Adjustments	1,203,874	0	0.0	0.0
Total Decision Package Adjustments	4,875,143	(868,556)	6.0	0.0

2026-2027 Executive Proposed Financial Plan
Radio Communications / 000004501

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 11,716,675**	**$ 13,371,812**	**$ 9,866,579**	**$ 6,867,458**
Revenues				
PSERN Radio Infrastructure Access	1,912,576	4,703,920	5,559,868	5,931,267
Radio Replacement Reserve Contribution (34282, 44136)	2,186,392			
Radio Services (34283, 44137,44140,34284)	2,147,843	5,462,960	6,192,265	7,008,406
Radio Services (34283, 44137,44140,34284) - Mobile Services	145,839	1,056,750	1,197,826	1,355,700
Investment Earnings and Misc. Revenue	506,745	800,000	394,663	274,698
Revenue from Distributed Antenna System O&M			1,692,263	880,642
Total Revenues	**$ 6,899,395**	**$ 12,023,630**	**$ 15,036,885**	**$ 15,450,713**
Expenditures				
SALARIES/BENEFITS - 51000	2,041,897	5,088,641	5,416,858	5,755,412
SUPPLIES - 52000	271,460	753,119	804,632	858,382
SERVICES-OTHER CHARGES - 53000	1,953,335	5,296,523	5,658,805	6,036,813
INTRAGOVERNMENTAL SERVICES - 55000	959,682	2,928,660	3,319,636	3,757,164
CAPITAL EXPENDITURES - 56000	16,000	247,000	263,574	280,943
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	1,884	1,214,920	2,572,500	2,237,500
Total Expenditures	**$ 5,244,258**	**$ 15,528,863**	**$ 18,036,006**	**$ 18,926,215**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 13,371,812**	**$ 9,866,579**	**$ 6,867,458**	**$ 3,391,957**
Reserves				
Expenditure Reserves				
Radio Equipment Replacement Reserve	9,659,140	-	-	-
Reserve for the rate stabilization and capital investment	2,838,629	8,572,507	5,364,458	1,814,773
Rainy Day Reserve (60 days)	874,043	1,294,072	1,503,000	1,577,185
Total Reserves	**$ 13,371,812**	**$ 9,866,579**	**$ 6,867,458**	**$ 3,391,957**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

The Radio Equipment Replacement Reserve contribution represents a collection of funds to perform agency radio replacement when they reach end of life. The collection amounts are estimated based on a snapshot of the radio inventory minus the available accumulated replacement reserve for the 800mhz radios to which agencies contributed in prior years. Starting in 2026, the collections will be deposited in F3473 RCS Capital Fund where the equipment replacement project (Project # 1115922) resides. Revenue from Mobile Services is projected to increase in late Q4 2025 or early Q1 2026, driven by the onboarding of Fire agencies and school districts as new service recipients. Revenue projections for radio shop/installation services in FY2026–2027 are based on demand estimates provided by partner agencies, which reflect a lower service level than what RCS is currently delivering. The forecast will be revised following analysis of Q1 2026 actuals to ensure alignment with updated service needs and trends. In-Building Emergency Radio (DAS) support will begin in FY2026. In order to minimize the rate impact during the FY2026-2027 budget, the decision was made to temporarily cover the DAS operations and maintenance costs using the Radio Operating Fund fund balance. These expenses will be recovered through the FY2028-2029 Radio Rate.

Expenditure Notes:

In-Building Emergency Radio (DAS) Support will become operational in FY2026. FY2026-2027 Proposed Budget includes both one-time setup expenditures and on-going cost necessary to support DAS operations. Other service charge expenses in 2025 includes payment to the PSERN operator.

Reserve Notes:

A technical adjustment will be made in FY2026-2027 to align Radio reserves with their designated funds. The Radio Equipment Replacement Reserve will be moved from F4501 Radio Operating Fund to F3473 RCS Capital Fund. At the same time, the Radio Infrastructure Reserve - currently held in F3473 - will be transferred to F4501 Radio Operating Fund to ensure proper fund alignment. The reserve for rate stabilization and capital investment is intended to support post-PSERN operational stability and to fund critical capital needs necessary for maintaining reliable radio operations. Any remaining balance will be set aside for future handheld radio replacements for County agencies.

Last Updated 8/21/2025 by Junko Keesecker using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3473 RADIO COMMUNICATION SERVICES CAPITAL IMPROVEMENT, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3473 RADIO COMMUNICATION SERVICES CAPITAL IMPROVEMENT - King County Information Technology

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1115922	**KCIT Subscriber Radios Replacement** STANDALONE		$1,000,000	**Scope:** This project procures radios and related equipment using the radio equipment replacement funds that have been accumulated over the years through contributions from County agencies. Purchases are made solely in response to agency requests, and as such, the project does not operate under a predefined spending plan. **Description of Budget Request:** The request adds budget to purchase radios and radio equipment based on customer request. The request includes $445K that was incurred in 2025 for DAJD. The remaining request is intended to accommodate agency radio purchases for 2026-2027. All radio purchases are funded through the radio equipment reserve.
3473 - RADIO COMMUNICATION SERVICES CAPITAL IMPROVEMENT		**Total**	**$1,000,000**	
Grand Total			**$1,000,000**	

2026-2027 Proposed Financial Plan
Radio Communication Services CIP / 000003473

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	129,310	1,000,000	1,129,310	-	-
Total Capital Revenue	**$ 129,310**	**$ 1,000,000**	**$ 1,129,310**	**$ -**	**$ -**
Capital Appropriation:					
Radio Capital Projects	129,310	1,000,000	1,129,310	-	-
Total Capital Appropriation	**$ 129,310**	**$ 1,000,000**	**$ 1,129,310**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 12,239,945**	**$ 12,239,945**	**$ 10,008,155**	**$ 10,008,155**	**$ 17,261,071**	**$ 23,825,741**
Capital Funding Sources						
Radio Infrastructure Reserves	8,920	-		-	-	-
Radio Replacement Reserve Contribution	-	-		6,193,404	6,617,286	7,059,269
Misc Revenue, Interest Earnings	174,481	343,605		400,326	690,443	953,030
Total Capital Revenue	**$ 183,401**	**$ 343,605**	**$ -**	**$ 6,593,730**	**$ 7,307,729**	**$ 8,012,299**
Capital Expenditures						
Radio Capital Projects	431,323	2,575,395		555,734	743,059	-
Total Capital Expenditures	**$ 431,323**	**$ 2,575,395**	**$ -**	**$ 555,734**	**$ 743,059**	**$ -**
Other Fund Transactions						
Fund Transfer in from F4501	-	-		1,214,920	-	-
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ 1,214,920**	**$ -**	**$ -**
Ending Fund Balance	**$ 11,992,023**	**$ 10,008,155**	**$ 10,008,155**	**$ 17,261,071**	**$ 23,825,741**	**$ 31,838,040**
Reserves						
Radio Equipment Replacement Reserve	(644,940)	(830,691)		16,518,012	23,825,741	31,838,040
Reserves for the current projects	11,893,904	10,188,846		-	-	-
Reserve for Refund to external agencies	743,059	-		743,059	-	-
Total Reserves	**$ 11,992,023**	**$ 9,358,155**	**$ -**	**$ 17,261,071**	**$ 23,825,741**	**$ 31,838,040**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 650,000**	**$ 10,008,155**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- $1M appropriation to purchase radios and radio equipment based on customer request. $445K of the request is to cover a 2025 DAJD purchase that was already incurred. The remaining request is intended to accommodate agency radio purchases in FY2026-2027. Agencies determine how to use the accumulated radio equipment funds and submit purchase requests to the KCIT Radio Shop as needed.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- The Radio Equipment Replacement Reserve Contribution represents a collection of funds to perform agency radio replacement when they reach end of life. Starting in 2026, the collections will be deposited in F3473 RCS Capital Fund where the equipment replacement project (Project #1115922) resides.

Reserve Notes:
- *Reserves dedicated to budgeted 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.*
- *Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.*
- A technical adjustment will be made in FY2026-2027 to align Radio reserves with their designated funds. The Radio Infrastructure Reserve - currently held in F3473 - will be transferred to F4501 Radio Operating Fund to support post-PSERN operational stability and to fund critical capital needs necessary for maintaining reliable radio operations. The Radio Equipment Replacement Reserve will be moved from F4501 Radio Operating Fund to F3473 RCS Capital Fund. The net differences is $1.2M which is reflected in other fund transactions.
- A $645K shortfall in the 2025 Radio Equipment Replacement Reserve reflects the project to date use of the Infrastructure Reserve by the Subscriber Radio Replacement Project (Project #1115920). This amount will be fully funded by the correct funding source once the reserve adjustment occurs.

Last Updated 6/27/2025 by Junko Keesecker using data from EBS, PIC.

2026-2027 Executive Proposed Operating Budget
CABLE COMMUNICATIONS (EN_A43700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**786,970**	**2,975,000**	**2.0**	**0.0**
2025 Annual Budget Biennialized	**1,573,940**	**5,950,000**	**2.0**	**0.0**
Base Budget Adjustments	24,483	0	0.0	0.0
Decision Package Adjustments	15,688	1,039,000	0.0	0.0
2026-2027 Executive Proposed	**1,614,111**	**6,989,000**	**2.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,615,000**	**6,989,000**	**2.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 KCIT Internal Service Realignment Adjust budget to align with 2026-2027 service level from the KCIT Services Fund (000005531).	(2,816)	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	1,039,000	0.0	0.0
Central Rate Adjustments	18,504	0	0.0	0.0
Total Decision Package Adjustments	15,688	1,039,000	0.0	0.0

2026-2027 Executive Proposed Operating Budget
ENHANCED-911 (EN_A43100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**27,991,435**	**26,411,933**	**13.0**	**0.0**
2025 Annual Budget Biennialized	**55,982,870**	**52,823,866**	**13.0**	**0.0**
Base Budget Adjustments	418,509	0	0.0	0.0
Decision Package Adjustments	3,177,313	2,004,332	0.0	0.0
2026-2027 Executive Proposed	**59,578,692**	**54,828,198**	**13.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**59,579,000**	**54,829,000**	**13.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 KCIT Internal Service Realignment Adjust budget to align with 2026-2027 service levels from the KCIT Services Fund.	(3,184)	0	0.0	0.0
AC_002 911 Excise Tax Escrow Distribution Increase the total public safety answering point (PSAP) distribution by the CPI rate for the respective year in order to provide critical support for regional PSAPs as cost rise due to inflation.	1,635,384	0	0.0	0.0
Technical Adjustments				
TA_001 Budget Realignments Shift funds between accounts where needed and create better tracking and transparency of operational expenses. This decision package removes budget dollars associated with the old platform; TA_002 re-assigns the budget dollars associated with the new platform.	(3,619,660)	0	0.0	0.0
TA_002 New 911 Platform Re-assigns budget dollars from reduction in TA_001 to support the cost of the new platform system operations, future applications, and features.	6,460,790	0	0.0	0.0
TA_003 World Cup Planning and Testing Increase services budget to support the planning and testing of the 911 System's capabilities to ensure the system can handle the expected increase in demand due to the 2026 World Cup.	50,000	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenue to match current forecast.	0	2,004,332	0.0	0.0

2026-2027 Executive Proposed Operating Budget
ENHANCED-911 (EN_A43100)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	43,201	0	0.0	0.0
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	100,000	0	0.0	0.0
Central Rate Adjustments	(1,489,218)	0	0.0	0.0
Total Decision Package Adjustments	3,177,313	2,004,332	0.0	0.0

2026-2027 Proposed Financial Plan
E911 Program Office / 000001110

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 51,971,694**	**$ 40,443,644**	**$ 35,593,150**	**$ 27,738,158**
Revenues				
31364 - E911 WIRELESS PREPAID	1,961,581	3,968,574	3,873,853	3,897,846
31741 - E911 SWITCHED ACCESS LINE	1,223,808	2,101,907	1,667,583	1,374,767
31742 - E911 WIRELESS ACCESS LINE	19,753,832	40,618,799	42,276,546	44,102,719
40003 - E911 V0IP ACCESS LINE	3,667,767	7,800,918	8,197,185	8,602,776
42081 - STATE E911 ACCOUNT SUPPORT	100,000	200,000	200,000	200,000
00000 - OTHER REVENUE	69,000	138,000	138,000	138,000
Total Revenues	**$ 26,775,988**	**$ 54,828,198**	**$ 56,353,166**	**$ 58,316,108**
Expenditures				
51000 - WAGES AND BENEFITS	2,956,559	6,379,820	6,794,508	7,215,768
52000 - SUPPLIES	98,764	199,056	212,791	227,048
53000 - SERVICES-OTHER CHARGES	19,686,623	42,323,879	45,137,327	48,161,528
55000 - INTRAGOVERNMENTAL SERVICES	4,110,116	8,496,039	9,626,007	10,896,639
56000 - CAPITAL OUTLAY	1,000,000	2,000,000	2,138,000	2,281,246
58000 - INTRAGOVERNMENTAL CONTRIBUTIONS	1,884	4,920	5,574	6,310
59800 - CONTINGENCIES & CONTRA EXPENDITURES	137,489	274,978	293,951	313,646
Total Expenditures	**$ 27,991,435**	**$ 59,678,692**	**$ 64,208,158**	**$ 69,102,185**
Estimated Underexpenditures				
Other Fund Transactions				
Prior Year Escrow Adjustments (GASB 84)	(10,312,603)			
Total Other Fund Transactions	**$ (10,312,603)**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 40,443,644**	**$ 35,593,150**	**$ 27,738,158**	**$ 16,952,081**
Reserves				
GASB 84 EOY Escrow Adjustment	6,000,000	11,000,000	12,000,000	13,000,000
Total Reserves	**$ 6,000,000**	**$ 11,000,000**	**$ 12,000,000**	**$ 13,000,000**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 34,443,644**	**$ 24,593,150**	**$ 15,738,158**	**$ 3,952,081**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.
- 2025 Beginning Fund Balance: FBOD's beginning fund balance does not reflect the end of year reimbursements for escrow funds that E-911 tracks. The 2025 Estimated Ending Fund Balance includes reimbursements from 2024 under Other Fund Transactions.

Revenue Notes:

- Revenues reflect OEFA's July 2025 forecast.

Expenditure Notes:

- The agency proposes to increase the excise tax distribution to the PSAP escrow account for the 2026/2027 biennial budget by the CPI rate for each of the corresponding years.
- Another area of focus is on new technology, which will increase functionality and optimize the benefits of the new 911 platform. These initiatives support updated 911 Strategic Plan objectives and expectations of the public.
- By implementing these changes, it will create a negative revenue to expense ratio thereby reducing fund balance year over year. The ten-year forecast moves the ending fund balance from approximately $41M at the end of 2024 to about $6M in 2035. The PSAP distribution amount may be adjusted during future biennial budget cycles should changes in either revenue or expenses make it necessary to do so.
- Under Other Fund Transactions, the 2024 Ending Fund balance recorded by FBOD does not include PSAP escrow reimbursements; the 2024 Ending Fund Balance recorded by the E911 Program Office includes the PSAP escrow reimbursements, therefore dropping the actual 2025 Beginning Fund Balance from approximately $51M to $41M. This line reflects the adjustment.

Reserve Notes:

- The ending fund balance is reported in accordance with GASB. $11-13 million is related to escrow fund reimbursements for the end of each fiscal year that cannot be used for other purposes. For all columns, the undesignated fund balance accounts for this escrow reserve.

Last Updated 8/13/2025 by Bryan Karol and Gabby Lacson using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
I-NET OPERATIONS(EN_A49000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**4,170,027**	**3,388,129**	**3.0**	**0.0**
2025 Annual Budget Biennialized	**8,340,054**	**6,776,258**	**3.0**	**0.0**
Base Budget Adjustments	100,722	0	0.0	0.0
Decision Package Adjustments	1,160,762	1,156,615	0.0	0.0
2026-2027 Executive Proposed	**9,601,538**	**7,932,873**	**3.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**9,602,000**	**7,933,000**	**3.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 KCIT Internal Service Realignment Adjust funding to align with the 2026-2027 service level from KCIT. The service level for I-Net increased due to additional support provided by KCIT Network.	1,044,136	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	1,156,615	0.0	0.0
Central Rate Adjustments	116,626	0	0.0	0.0
Total Decision Package Adjustments	1,160,762	1,156,615	0.0	0.0

2026-2027 Proposed Financial Plan
I-Net Operations / 000004531

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 5,498,329**	**$ 5,284,072**	**$ 3,615,407**	**$ 2,491,914**
Revenues				
I-Net Service Fees	3,674,759	7,460,129	7,610,077	7,763,039
Investment Interest & Other Misc Revenue	314,351	472,744	144,616	99,677
Total Revenues	**$ 3,989,110**	**$ 7,932,873**	**$ 7,754,693**	**$ 7,862,716**
Expenditures				
Wages and Benefits - 51000	792,492	1,586,252	1,688,584	1,794,039
Supplies - 52000	111,594	3,800	4,055	4,322
Services - Other Chares - 53000	425,422	1,082,254	1,154,893	1,230,975
Intergovernmental Charges - 55000	1,848,455	4,878,092	5,529,361	6,257,909
Capital Outlays - 56000	1,025,000	2,050,000	500,000	500,000
Intragovernmental Contributions - 57000	404	1,140	1,292	1,462
Total Expenditures	**$ 4,203,367**	**$ 9,601,538**	**$ 8,878,186**	**$ 9,788,708**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 5,284,072**	**$ 3,615,407**	**$ 2,491,914**	**$ 565,923**
Reserves				
Expenditure Reserve (s)	4,933,792	2,815,279	1,752,066	-
Rainy Day Reserve	350,281	800,128	739,849	565,923
Total Reserves	**$ 5,284,072**	**$ 3,615,407**	**$ 2,491,914**	**$ 565,923**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

The I-Net Service fee includes a 1% annual increase in 2026 and the out years based on status quo assumptions for the I-Net customer base.

Expenditure Notes:

The support level from KCIT Network is expected to increase in FY26-27 due to bringing the ADVA vendor support service to in-house support. In addition, KCIT Network proposed a new Solution Architect position in FY26-27 to work with fiber partners to establish and document cost effective fiber paths. 50% of the position is proposed to be funded by I-Net.

Reserve Notes:

The expenditure reserve will be used for future capital investments and mitigate possible revenue reductions due to future economic uncertainty.

Last Updated 6/4 by Junko Keesecker using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
GEOGRAPHIC INFORMATION SYSTEMS(EN_A01100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**9,121,995**	**9,356,809**	**21.0**	**0.0**
2025 Annual Budget Biennialized	**18,243,990**	**18,713,618**	**21.0**	**0.0**
Base Budget Adjustments	541,274	0	0.0	0.0
Decision Package Adjustments	3,609,508	3,324,450	11.0	0.0
2026-2027 Executive Proposed	**22,394,772**	**22,038,068**	**32.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**22,395,000**	**22,039,000**	**32.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_023 Labor realignment between GIS fund and (000005481) KCIT Services fund (000005531) Transfer 12 positions focused on GIS development, data management, and O&M projects, from the KCIT Services Fund (000005531) to the GIS Fund (000005481). Additionally, the Regional Services Manager, who oversees KCIT Regional Services sections is moved, from the GIS Fund to the KCIT Services Fund.	5,137,700	0	11.0	0.0
Administrative Service Changes				
AC_001 KCIT Internal Service Realignment Adjust budget to align with FY2026-2027 service level from KCIT Services Fund (000005531). The service level for GIS decreased due to the resource move from KCIT Services to GIS.	(1,485,292)	0	0.0	0.0
Technical Adjustments				
TA_001 Zero Adjustments based on actual recorded and/or planned spending on the existing budget Make net zero adjustments based on actual recorded and/or planned spending in the base budget.	0	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	3,324,450	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(131,000)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
GEOGRAPHIC INFORMATION SYSTEMS(EN_A01100)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	88,100	0	0.0	0.0
Total Decision Package Adjustments	3,609,508	3,324,450	11.0	0.0

2026-2027 Proposed Financial Plan
GEOGRAPHIC INFORMATION SYSTEMS / 000005481

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 1,357,000**	**$ 1,028,437**	**$ 671,733**	**$ 1,296,655**
Revenues				
GIS ENTERPRISE OPERATIONS (44020)	3,996,654	8,422,160	9,546,594	10,804,452
GIS CLIENT SVCS (44021)	2,900,215	7,687,100	8,713,397	9,861,473
GIS Application O&M Support (44020)	-	2,650,250	3,004,082	3,399,900
AERIAL IMAGERY - INTERNAL REVENUE (44601)	595,000	1,160,000	1,239,344	1,322,132
AERIAL IMAGERY - EXTERNAL REVENUE (44602)	1,092,411	2,018,558	2,156,627	2,300,690
GIS CLIENT SVCS EXTERNAL REVENUE (44603)	37,156	100,000	60,000	60,000
Total Revenues	**$ 8,621,436**	**$ 22,038,068**	**$ 24,720,045**	**$ 27,748,646**
Expenditures				
SALARIES/WAGES AND BENEFITS (51100)	4,016,470	13,950,538	14,850,507	15,777,951
SUPPLIES (52000)	21,956	19,400	20,727	22,112
SERVICES-OTHER CHARGES (53000)	2,458,715	5,002,926	5,345,126	5,702,181
INTRAGOVERNMENTAL SERVICES (55000)	2,450,169	3,409,788	3,865,025	4,374,280
INTRAGOVERNMENTAL CONTRIBUTIONS (58000)	2,689	12,120	13,738	15,548
Total Expenditures	**$ 8,949,999**	**$ 22,394,772**	**$ 24,095,123**	**$ 25,892,072**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 1,028,437**	**$ 671,733**	**$ 1,296,655**	**$ 3,153,229**
Reserves				
Expenditure Reserve (s)	506,309	149,605	774,527	2,631,101
Aerial Imagery Reserve	522,128	522,128	522,128	522,128
Total Reserves	**$ 1,028,437**	**$ 671,733**	**$ 1,296,655**	**$ 3,153,229**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

GIS application O&M support revenue is based on the FY2026-2027 agency demand and the agreed upon service level for GIS applications. The support team for these applications are transferred from the KCIT Services fund to the GIS fund as part of the FY2026-2027 Executive Proposed Budget. GIS Enterprise Services and GIS Client Services are based on the FY2026-2027 agency demand which are reflected in the agency IT budget account 55026 and 55051, respectively. Aerial imagery projects contributions from customers are estimated based on the available project expenditure appropriation. The projects collects contributions from external customers based on the actual cost. Internal contribution is $800K in FY26-27).

Expenditure Notes:

As part of the FY2026-2027 Executive Proposed Budget, KCIT GIS proposed to move 10 FTEs and 2 Managers from the KCIT Services fund to the GIS fund to consolidate the resources that work on GIS development, data, and O&M projects into one fund. In addition, the request includes a move of Regional Services Manager from the GIS fund to the KCIT Services fund.

Reserve Notes:

The Aerial Imagery Reserve represents the accumulated customer contributions, net of the estimated expenditures associated with the Aerial Imagery project. The financial plan assumes that project costs incurred within a given biennium will be recovered through customer contributions received in the corresponding fiscal period.

Last Updated 8/21/2025 by Junko Keesecker using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3781 ITS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3781 ITS CAPITAL - King County Information Technology

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1047605	**KCIT Infrastructure Equipment Replacement** STANDALONE		$1,404,000	**Scope:** The project replaces platform infrastructure equipment used mostly by applications (i.e., servers, storage, backup, and equipment that supports cloud technology where some applications reside) when they reached to its end of life. KCIT follows its established internal policies and industry best practice when making decisions related to replacing capital equipment that has reached the end of its useful life. **Description of Budget Request:** The $1.4M in requested appropriation will replace 16 VMware host servers, 2 storage systems, and 1 Cluster Backplane Switch in Sabey Data Center.
1047606	**KCIT Data Center Equipment Replacement** STANDALONE		$661,949	**Scope:** The King County Information Technology (KCIT) Data Center Replacement Project will replace data center equipment that are at the end of expected useful life. **Description of Budget Request:** The $662K in requested appropriation will support the replacement of 180 Power Distribution Units (PDUs) and Cisco Nexus switches and licenses located in the County Data Center.
1047610	**KCIT Network Equipment Replacement** STANDALONE		$5,100,000	**Scope:** As part of the Wide Area Network (WAN) Replacement Project, KCIT will replace various equipment used to provide network connections that enable County agencies to access specialized business applications and desktop business applications such as Skype for Business, Lync phones, and Cloud services. This equipment replacement project is in line with KCIT's internal policies and industry best practice related to replacing capital equipment that reached the end of its useful life. **Description of Budget Request:** The $5.1M in requested appropriation will support WAN Replacement. In FY2026-2027, the project plans to replace 97 Cisco wireless access points, 118 switches and routers, 4 security appliances and security modules, and 1 application policy infrastructure controller that reside in various county locations including Sabey Data Center and King Street Center.
1047612	**KCIT 3781 Administrative** ADMIN		$0	**Scope:** The administrative project that paid the fund administration cost. **Description of Budget Request:** Estimated expenditures for 26-27 supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs.
1143502	**KCIT AD Consolidation** STANDALONE		$1,187,509	**Scope:** The project will consolidate all of King County’s legacy and siloed Active Directory environments into a single enterprise solution. **Description of Budget Request:** The requested appropriation is a continuation of the effort to consolidate all of the King County's legacy and siloed Active Directory environments into a single enterprise solution. KCIT has engaged Microsoft and several consultants who specialize in consolidation of Active Directory environments and has identified a new path to achieving the complete consolidation within a conservative estimate of 18-24 months. The cost for these services is estimated at $750,000. Additionally, internal resources will be necessary and are anticipated to be between $387K-500K.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3781 ITS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1149967	**KCIT Structured Cabling Replacement Program** STANDALONE		$1,500,000	**Scope:** The request is to establish a capital project, funded by the KCIT Central Rate, to perform a systematic replacement and upgrade of aging structured cabling and components. The next generation of network hardware being deployed as part of the Enterprise Replacement Project provides higher transfer speeds and bandwidth than cat5/cat5e can support, therefore there is a need to begin replacing aging cabling with category 6 (cat6) cabling that can support the higher bandwidth/transfer rates, improve interference, and provides more headroom for future advancements in-network technology. The cost of the project includes hardware and supplies purchases, KCIT labor and consultants to effectively replace and upgrade the aging structured cabling and components. **Description of Budget Request:** This requested will fund a systematic replacement and upgrade of aging structured cabling and components in King County owned and leased facilities. Projected spending includes fully burdened staff time, consulting/cable vendor services, and purchase of hardware and supplies to effectively replace and upgrade the aging structured cabling and components. The next generation of network hardware being deployed as part of the KCIT Enterprise Replacement Project provides higher transfer speeds and bandwidth than cat5/cat5e can support, therefore there is a need to begin replacing aging cabling with category 6 (cat6) cabling that can support the higher bandwidth/transfer rates, improve interference, and provide more headroom for future advancements in network technology.
1150014	**KCIT POTS Line Replacement** STANDALONE		$4,510,680	**Scope:** This project will modernize King County's telecommunications infrastructure by replacing telephony lines dependent on deregulated copper systems with a Wireless or Voice over IP (VoIP) solution. The initiative will involve planning, designing, and implementing the new system across 170+ County locations to support critical analog telephony services, including fire alarms, elevator lines, fax machines, digital analog lines, emergency phone lines, and more. The budget for this project includes funding for essential KCIT resources, professional services, and the hardware and software required to ensure its success **Description of Budget Request:** The $4.51M in requested appropriation will support the planning, design, implementation, and close-out phases of this project. Project spending includes fully burdened staff time, acquisition of hardware/software, low voltage cabling vendor assumption, and consulting services. The budget authority is needed to modernize King County's telecommunications infrastructure by replacing telephony lines dependent on deregulated copper systems with a Wireless or Voice over IP (VoIP) solution. The project is estimated to be completed in 2027.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3781 ITS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150649	**KCIT Americans with Disabilities Act (ADA) Compliance Remediation** STANDALONE		$500,000	**Scope:** This project will provide resources needed to identify all technology that is not currently in compliance with upcoming Title II regulation, create processes and tooling to verify compliance of all existing and future technology, and remediate as many compliance violations as possible. While the Title II Regulation applies to technology that is used by employees as well as the general public, this work will focus on external-facing/public tools. If resources and time are available after completion of public-facing technology, KCIT will begin work on internal systems that are not in compliance. **Description of Budget Request:** This request is the initial phase of a broader initiative to bring the County's technology infrastructure into compliance with upcoming Title II regulations. Project spending includes fully burdened KCIT Design and Civic Engagement staff time.
1150650	**KCIT Enterprise IT Asset Management** STANDALONE		$2,076,842	**Scope:** The Enterprise IT Asset Management project will implement a centralized system to track, manage, and maintain all hardware, software, and data assets used throughout King County. The scope includes integration of asset discovery tools, automation of asset lifecycle processes, and enhanced capabilities for compliance tracking and reporting. Upon completion, King County will have a unified platform providing visibility into asset health, inventory, and risk posture. **Description of Budget Request:** This request will support the planning/vendor selection, implementation, acquisition of a platform, and close-out phases of this project. Project spending includes fully burdened staff time, consulting services, and platform licenses, and project contingency. The budget requested is necessary in order to implement the enterprise IT asset management solution, which tracks, manages, and maintain all hardware, software, and data assets used throughout King County.
1150651	**KCIT Payment card industry Compliance Assessment and Remediation** STANDALONE		$816,043	**Scope:** This project will assess and standardize Payment Card Industry (PCI) compliance practices across King County departments that process, store, or transmit payment card information. The project includes identifying current-state compliance, conducting department-level gap analyses, creating a centralized inventory of PCI-relevant systems, and developing a uniform framework for ongoing governance. Upon completion, the County will have an enterprise-wide view of its PCI compliance posture, a prioritized remediation roadmap, and repeatable processes to support future compliance cycles. **Description of Budget Request:** This request is necessary to engage specialized vendors, coordinate with departments processing card payments, and ensure the County meets critical regulatory requirements. The requested appropriation will support the planning and implementation of the project. Projected spending includes fully burdened staff time, consulting services, and 18% project contingency. The project is new, with no prior appropriations, and is a necessary investment to mitigate those risks, ensure business continuity, and protect sensitive financial data across all departments

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3781 ITS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150653	**KCIT Enterprise CyberSecurity - Governance, Risk Management, and Compliance, and Privacy** STANDALONE		$500,000	**Scope:** This project will implement cybersecurity improvements by conducting an integrated assessment of King County's Governance, Risk, and Compliance (GRC) and Privacy programs, with a focus on identifying maturity gaps, enhancing coordination, and aligning practices with regulatory and operational expectations. The project will evaluate the current state of both the GRC and Privacy teams, ensuring that all relevant controls are in place and that privacy governance aligns with legal obligations and audit requirements. Additionally, the project will support the implementation of the OneTrust platform to streamline risk and privacy management, centralize documentation, and strengthen the County's technology risk practice—an essential component of effective threat and risk modeling across departments. Upon completion, the County will have a clearer, actionable roadmap for GRC and privacy maturity, supporting long-term compliance and data protection objectives. **Description of Budget Request:** This request will support the planning and implementation phases of this project. Projected spending primarily includes consultant services. The budget requested is necessary for a vendor to implement cybersecurity improvements by conducting an integrated assessment of King County's Governance, Risk, and Compliance (GRC) and Privacy programs, with a focus on identifying maturity gaps, enhancing coordination, and aligning practices with regulatory and operational expectations. The project is expected to be completed in 2026.
1150655	**KCIT Enterprise CyberSecurity - Sentinel Optimization** STANDALONE		$511,495	**Scope:** This project will enhance King County's cybersecurity posture by optimizing Microsoft Sentinel, the County's security information and event management (SIEM) platform. The work will focus on improving automated threat detection, increasing alert fidelity, and reducing false positives through advanced analytics, rule tuning, and integration of threat intelligence. Key activities include onboarding additional log sources—such as F5 infrastructure logs—and improving log normalization and correlation across systems. The project will require close coordination with the Networks team and other technical stakeholders to ensure full visibility into the County's hybrid IT environment and enable a more proactive and efficient incident response capability. **Description of Budget Request:** This request will support the planning, design, and implementation phases of this project. Project spending includes fully burdened staff time and consulting services (Microsoft Subject Matter Expert). The budget requested is necessary to enhance King County's cybersecurity posture by optimizing Microsoft Sentinel, the County's security information and event management (SIEM) platform. The project is estimated to be completed in 2027.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3781 ITS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150656	**Enterprise CyberSecurity - Data Classification** STANDALONE		$789,501	**Scope:** This project will implement foundational cybersecurity enhancements by targeting a critical gap: data discovery and classification. Phase 1 will define the Countywide strategy, select appropriate tools, and initiate discovery of sensitive data across both structured and unstructured environments—enabling accurate classification and labeling. The inability to inventory sensitive data has been identified as a significant deficiency in multiple auditor reports, including high-risk findings from 2024. Without a comprehensive understanding of where sensitive PII resides, the County cannot effectively protect it, nor can it responsibly leverage enterprise AI tools that depend on clear data boundaries and governance. **Description of Budget Request:** This request will support Phase 1 of the Data Discovery and Classification project, including strategy development, tool evaluation and acquisition, initial implementation, and foundational configuration activities. Budget authority is needed at this time to engage vendor support, purchase software licenses or services, and allocate staff resources to begin discovery across King County's structured and unstructured data environments. This phase will also include collaboration with departments to inventory existing data systems, which is critical for future classification and labeling efforts. The requested funds are essential to meet regulatory obligations and address audit-identified risks related to sensitive data visibility and control.
1150943	**King County Artificial Intelligence Innovation Initiative** STANDALONE		$1,000,000	**Scope:** The goal of the project is to establish the King County Artificial Intelligence Innovation Fund (AI-IF), designed to accelerate the integration of AI and machine learning into government services. The fund is administered by the Artificial Intelligence Center of Excellence (AI-COE). **Description of Budget Request:** This request will establish the King County Artificial Intelligence Innovation Fund (AI-IF), managed by the Artificial Intelligence Center of Excellence (AI-COE), to accelerate AI and machine learning adoption in government services by de-risking innovation, improving sustainability, addressing implementation challenges, raising awareness of AI's potential, enhancing operational efficiency through automation, and mitigating risks such as fraud and cybersecurity threats. The AI Center of Excellence (AI-COE) functions as the governing body responsible for reviewing and approving all AI use cases—including MS365 Copilot—submitted by County agencies.
3781 - ITS CAPITAL		**Total**	**$20,558,019**	
Grand Total			**$20,558,019**	

2026-2027 Proposed Financial Plan
Information Technology Services Capital Fund / 000003781

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	2,187,777	381,390	2,569,167	-	-
CONTRIB OTHER FUNDS	-	6,000,000	6,000,000	6,000,000	6,000,000
CONTRIBUTIONS KCIT	-	8,665,949	8,665,949	8,665,949	8,665,949
CONTRIBUTIONS KCIT, OTHER	2,478,710	1,000,000	3,478,710	-	-
GRANT ASSISTANCE	7,425,461	-	7,425,461	-	-
DEBT PROCEEDS TRANSFER		4,510,680	4,510,680	-	-
Total Capital Revenue	**$ 12,091,948**	**$ 20,558,019**	**$ 32,649,967**	**$ 14,665,949**	**$ 14,665,949**
Capital Appropriation:					
Equipment Replacement Projects	2,478,710	8,665,949	11,144,659	8,665,949	8,665,949
Enterprise IT Projects	9,483,182	11,892,070	21,375,252	6,000,000	6,000,000
Administrative Project	130,056	-	130,056	-	-
Total Capital Appropriation	**$ 12,091,948**	**$ 20,558,019**	**$ 32,649,967**	**$ 14,665,949**	**$ 14,665,949**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 9,978,579**	**$ 9,978,579**	**$ 8,453,568**	**$ 6,941,079**	**$ 2,771,384**	**$ 2,771,384**
Capital Funding Sources						
CONTRIB OTHER FUNDS	821,581	2,000,000		6,000,000		
CONTRIBUTIONS KCIT	246,700	2,605,000		8,665,949	8,665,949	8,665,949
MISC REVENUE				878,182		
GRANT ASSISTANCE		9,067,859		7,425,461		
DEBT PROCEEDS TRANSFER	668,393	7,235,197		4,510,680		
Total Capital Revenue	**$ 1,736,674**	**$ 20,908,056**	**$ -**	**$ 27,480,272**	**$ 8,665,949**	**$ 8,665,949**
Capital Expenditures						
Equipment Replacement Projects	1,742,244	6,949,811		9,644,659	8,665,949	8,665,949
Enterprise IT Projects	1,519,441	16,995,745		22,875,252		
Administrative Project				130,056		
Total Capital Expenditures	**$ 3,261,685**	**$ 23,945,556**	**$ -**	**$ 32,649,967**	**$ 8,665,949**	**$ 8,665,949**
Other Fund Transactions						
Fund transfer from F3771				1,000,000		
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**
Ending Fund Balance	**$ 8,453,568**	**$ 6,941,079**	**$ 8,453,568**	**$ 2,771,384**	**$ 2,771,384**	**$ 2,771,384**
Reserves						
Countywide IT rates: Reserved for future projects	821,581	2,000,000		1,718,610	1,718,610	1,718,610
Reserves for Existing ER projects	7,631,987	4,941,079		1,052,774	1,052,774	1,052,774
Total Reserves	**$ 8,453,568**	**$ 6,941,079**	**$ -**	**$ 2,771,384**	**$ 2,771,384**	**$ 2,771,384**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 8,453,568**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Revenue from contributions comes from three sources: (1) Contribution Other Funds, which is sourced from the countywide IT rate, (2) Contributions KCIT, which is sourced from KCIT Rates and a fund balance transfer from F5331, and (3) Contributions KCIT, Other, which is sourced from other KCIT Funds.
- 2026-2027 debt proceeds include new bond funding to support the POTS Line Replacement project.

Appropriation Notes:
- Appropriation supports new enterprise IT projects, existing IT projects with new appropriation or existing appropriation carry over, and status quo equipment replacement projects.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- 2026-2027 revenue includes rates collected to support enterprise IT projects and equipment replacement projects. Revenues also include debt proceeds to support the POTS Line Replacement project.
- Grant assistance revenues are dedicated to I-Net managed broadband and fiber projects.

Expenditure Notes:
- 2026-2027 equipment replacements include status quo I-Net, network, data, and infrastructure equipment replacement projects. It also includes the addition of the Structure Cabling Replacement project, a systematic replacement and upgrade of aging structured cabling and components.
- Other fund transactions includes a $1M transfer of available 3771 fund balance to support the AI Innovation Initiative project.
- 2028-2029 out year expenditures include the projected expenditures related to equipment replacement projects and Structured Cabling project.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.
- The $1.7 million reserve (from the 2025 Countywide IT rate) has been set aside to support future IT initiatives or potential supplemental requests related to the FY2026–2027 proposed projects.

Last Updated 8/15/2025 by Junko Keesecker using data from PIC and EBS.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: All, Fund: 3771 INFORMATION TECHNOLOGY SERVICES CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3771 INFORMATION TECHNOLOGY SERVICES CAPITAL - King County Information Technology

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1123944	**Property Tax Accounting System** STANDALONE		$4,800,000	**Scope:** The phases of the project are 1) procurement of a systems integrator, a project management firm, development vendors, and others in 2024; 2) replacement of the two legacy Accounting and Treasury system modules for DOA Accounting and Treasury with Dynamics D365 technology; and 3) development of the three remaining DOA modules - CAMA, Mobile, and Portals - after Phase 2 is completed. The purpose of the project is to deliver a modern, stable, and accurate system to deliver tax revenue for the county and the jurisdictions it serves. **Description of Budget Request:** Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.
3771 - INFORMATION TECHNOLOGY SERVICES CAPITAL		**Total**	**$4,800,000**	
Grand Total			**$4,800,000**	

2026-2027 Proposed Financial Plan
Department of Information Technology Capital Fund / 000003771

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	1,065,280	-	1,065,280	-	-
Bond Proceeds	55,924,861	4,800,000	60,724,861	-	-
Transfer from Operating	1,307,434	-	1,307,434	-	-
Total Capital Revenue	**$ 58,297,575**	**$ 4,800,000**	**$ 63,097,575**	**$ -**	**$ -**
Capital Appropriation:					
DPH KCIT JHS ELEC MEDIC ADMIN	243,276	-	243,276	-	-
DOA PTAS	55,924,861	4,800,000	60,724,861	-	-
DJA KCCMS	1,064,158	-	1,064,158	-	-
KCIT CAPITAL PROJECT DFLT	1,065,280	-	1,065,280	-	-
Total Capital Appropriation	**$ 58,297,575**	**$ 4,800,000**	**$ 63,097,575**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,989,885**	**$ 2,989,885**		**$ 2,160,574**	**$ 1,160,574**	**$ 1,095,294**
Capital Funding Sources						
Bond Proceeds	2,299,845	$13,009,963		40,483,241	20,241,620	-
Transfer from Operating	135,013	135,013		1,307,434	-	-
Misc Revenue	3,741	3,741		-	-	-
Total Capital Revenue	**$ 2,438,599**	**$ 13,148,717**	**$ -**	**$ 41,790,675**	**$ 20,241,620**	**$ -**
Capital Expenditures						
DPH KCIT JHS ELEC MEDIC ADMIN	15,718	489,065		243,276	-	-
DOA PTAS	2,853,856	$13,009,963		40,483,241	20,241,620	
DJA KCCMS	168,917	479,000		1,064,158	-	-
KCIT CAPITAL PROJECT DFLT	-			1,000,000	65,280	
Total Capital Expenditures	**$ 3,038,491**	**$ 13,978,028**	**$ -**	**$ 42,790,675**	**$ 20,306,900**	**$ -**
Other Fund Transactions		-				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 2,389,994**	**$ 2,160,574**	**$ -**	**$ 1,160,574**	**$ 1,095,294**	**$ 1,095,294**
Reserves						
Dedicated to budgeted projects						
Available for future projects	2,389,994	2,160,574		1,160,574	1,095,294	1,095,294
Total Reserves	**$ 2,389,994**	**$ 2,160,574**	**$ -**	**$ 1,160,574**	**$ 1,095,294**	**$ 1,095,294**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- The FY2026-2027 request represents an anticipated sales tax expenditure increase for the PTAS project due to the enactment of SB5814.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- FY2026-2027 revenues include bond proceeds and transfer from operating to support existing projects.

Expenditure Notes:
- FY2026-2027 expenditures support the PTAS project and project costs to close the DPH and DJA projects scheduled to complete in 2026-2027. Expenditures also include $1M to support the AI Innovation Initiative in F3781.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are <u>not</u> dedicated to projects that are already appropriated.

Last Updated 9/2/2025 by Junko Keesecker using data from EBS, PIC.

LEGISLATIVE AGENCIES

MISSION

COUNTY COUNCIL, ADMINISTRATION, AND CLERK

The County Council, Administration, and Clerk earn public trust, enhance quality of life, and protect public health and safety. They ensure adherence to legislative and legal processes and create and maintain accurate and required records to facilitate more effective government and provide consistent, quality responsiveness to citizens.

AUDITOR'S OFFICE

The Auditor's Office promotes improved performance, accountability, and transparency in King County government through objective and independent audits and studies.

HEARING EXAMINER

The Hearing Examiner provides a public hearing process for land use and other critical issues that is fair, efficient, open, and accessible to all citizens.

LAW ENFORCEMENT OVERSIGHT

The Office of Law Enforcement Oversight ensures the integrity, transparency, and accountability of the King County Sheriff's Office (KCSO) in misconduct investigations and fosters greater community trust in KCSO.

OMBUDS-TAX ADVISOR

The Ombuds-Tax Advisor promotes public confidence in King County government by responding to resident complaints in an impartial, efficient, and timely manner, and contributes to the improved operation of County government by making recommendations based upon the results of complaint investigations.

OVERVIEW

Legislative agencies include the legislative branch of the County government represented by the County Council and Council Administration, as well as independent agencies represented by the offices of the Auditor, the Ombuds, the Tax Advisor, the Hearing Examiner, Law Enforcement Oversight, the Board of Appeals/Equalization, and King County Television.

COUNTY COUNCIL

The County Council's role is to guide provision of quality regional services to county residents by all County departments and agencies through setting policies, enacting laws, and adopting budgets. The Council's review of ordinances, motions, and budgets helps ensure that County government operates in an efficient, transparent, and cost-effective manner, with equal access for all county residents. The Councilmembers oversee the independent agencies and also serve on governing boards for issues that cross jurisdictional boundaries in areas such as transportation, public health, and criminal justice.

COUNCIL ADMINISTRATION

The Council Administration includes the Council's central and administrative staff and the Clerk, who collectively support the Councilmembers through development and analysis of proposed legislation, conducting special studies, handling legal and policy issues, and providing administrative and technical support. This includes administrative support to the King County Flood Control District.

COUNTY AUDITOR

The County Auditor conducts audits and studies and provides capital project oversight to ensure accountability and transparency, improve service delivery, and identify potential cost savings in County government.

HEARING EXAMINER

The Hearing Examiner conducts quasi-judicial public hearings on land use applications and appeals of administrative orders and decisions, prepares reports of all hearings, and makes recommendations and decisions on these matters.

LAW ENFORCEMENT OVERSIGHT

The Office of Law Enforcement Oversight (OLEO) provides civilian oversight of the King County Sheriff's Office. OLEO monitors ongoing investigations of misconduct, helps resolve cases, implements methods for increasing the level of public trust and transparency, and identifies systemic issues within the Sheriff's Office.

OMBUDS-TAX ADVISOR

The Ombuds-Tax Advisor investigates resident complaints against County agencies and makes recommendations for resolution and improvements. These responsibilities include investigating alleged violations of the Employee Code of Ethics, the Lobbyist Disclosure Code, and employee complaints of improper governmental action and retaliation pursuant to the Whistleblower Protection Code. The Tax Advisor section answers inquiries about County real estate taxation and property valuations and advises property owners considering a valuation appeal.

KING COUNTY TELEVISION

King County Television is the government access channel for King County, providing live and taped coverage of Council meetings and public forums, King County news events, and original programming to highlight County issues and services.

BOARD OF APPEALS/EQUALIZATION

The Board of Appeals/Equalization is an independent body comprised of seven members organized to adjudicate property value and other determinations made by the County Assessor, as well as various business license decisions and animal control orders.

2026-2027 Executive Proposed Operating Budget
COUNTY COUNCIL (EN_A01000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,254,501**	**0**	**9.0**	**0.0**
2025 Annual Budget Biennialized	**4,509,002**	**0**	**9.0**	**0.0**
Base Budget Adjustments	(50,103)	0	0.0	0.0
Decision Package Adjustments	(12,978)	0	0.0	0.0
2026-2027 Executive Proposed	**4,445,921**	**0**	**9.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**4,446,000**	**0**	**9.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	(12,978)	0	0.0	0.0
Total Decision Package Adjustments	(12,978)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
COUNCIL ADMINISTRATION (EN_A02000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**23,477,715**	**375,000**	**105.1**	**0.0**
2025 Annual Budget Biennialized	**46,955,430**	**750,000**	**105.1**	**0.0**
Base Budget Adjustments	5,148,451	0	0.0	0.0
Decision Package Adjustments	1,070,364	0	0.0	0.0
2026-2027 Executive Proposed	**53,174,245**	**750,000**	**105.1**	**0.0**
2026-2027 Executive Proposed Ordinance	**53,175,000**	**750,000**	**105.1**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	1,070,364	0	0.0	0.0
Total Decision Package Adjustments	1,070,364	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
HEARING EXAMINER (EN_A03000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**742,986**	**0**	**3.0**	**0.0**
2025 Annual Budget Biennialized	**1,485,972**	**0**	**3.0**	**0.0**
Base Budget Adjustments	61,943	0	0.0	0.0
Decision Package Adjustments	40,676	0	0.0	0.0
2026-2027 Executive Proposed	**1,588,591**	**0**	**3.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,589,000**	**0**	**3.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	40,676	0	0.0	0.0
Total Decision Package Adjustments	40,676	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
COUNTY AUDITOR (EN_A04000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,582,278**	**0**	**17.3**	**0.0**
2025 Annual Budget Biennialized	**7,164,556**	**0**	**17.3**	**0.0**
Base Budget Adjustments	733,732	0	0.0	0.0
Decision Package Adjustments	(383,520)	0	0.7	0.0
2026-2027 Executive Proposed	**7,514,768**	**0**	**18.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**7,515,000**	**0**	**18.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 County Auditor Capacity Add 0.40 FTE to create competitive recruitment and retention of an Auditor 3 position at 1.0 FTE (rather than currently funded .60 FTE). This will maintain capacity to produce audit work in alignment with the Auditor's work program following a reorganization to meet an increased need for audit supervision and succession planning.	192,150	0	0.4	0.0
DS_002 Capital Projects Oversight Capacity Add 0.30 FTE to create competitive recruitment and retention of a Capital Projects Oversight Analyst at 1.0 FTE (rather than currently funded .70 FTE) to oversee large capital projects. The significant expansion of the County’s capital program has increased risk.	138,223	0	0.3	0.0
Administrative Service Changes				
AC_001 Capital Projects Oversight Budget Realignment Adjust budget to align 2026-2027 service level expenditures and recoveries for the Capital Projects Oversight program. All CPO costs are paid by the CIP.	(886,786)	0	0.0	0.0
Central Rate Adjustments	172,894	0	0.0	0.0
Total Decision Package Adjustments	(383,520)	0	0.7	0.0

2026-2027 Executive Proposed Operating Budget
OMBUDS TAX ADVISOR (EN_A05000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,489,297**	**161,042**	**11.0**	**0.0**
2025 Annual Budget Biennialized	**4,978,594**	**322,084**	**11.0**	**0.0**
Base Budget Adjustments	376,519	0	0.0	0.0
Decision Package Adjustments	160,290	0	0.0	0.0
2026-2027 Executive Proposed	**5,515,403**	**322,084**	**11.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**5,516,000**	**323,000**	**11.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	160,290	0	0.0	0.0
Total Decision Package Adjustments	160,290	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
KING COUNTY CIVIC TELEVISION (EN_A06000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,155,041**	**50,000**	**5.0**	**0.0**
2025 Annual Budget Biennialized	**2,310,082**	**100,000**	**5.0**	**0.0**
Base Budget Adjustments	89,085	0	0.0	0.0
Decision Package Adjustments	57,696	0	0.0	0.0
2026-2027 Executive Proposed	**2,456,863**	**100,000**	**5.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**2,457,000**	**100,000**	**5.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	57,696	0	0.0	0.0
Total Decision Package Adjustments	57,696	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
BOARD OF APPEALS (EN_A07000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,007,802**	**0**	**4.0**	**0.0**
2025 Annual Budget Biennialized	**2,015,604**	**0**	**4.0**	**0.0**
Base Budget Adjustments	48,676	0	0.0	0.0
Decision Package Adjustments	48,988	0	0.0	0.0
2026-2027 Executive Proposed	**2,113,268**	**0**	**4.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**2,114,000**	**0**	**4.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	48,988	0	0.0	0.0
Total Decision Package Adjustments	48,988	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
OFFICE OF LAW ENFORCEMENT OVERSIGHT (EN_A08500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,081,716**	**0**	**14.0**	**0.0**
2025 Annual Budget Biennialized	**6,163,432**	**0**	**14.0**	**0.0**
Base Budget Adjustments	258,023	0	0.0	0.0
Decision Package Adjustments	371,514	0	0.0	0.0
2026-2027 Executive Proposed	**6,792,969**	**0**	**14.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**6,793,000**	**0**	**14.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	371,514	0	0.0	0.0
Total Decision Package Adjustments	371,514	0	0.0	0.0

BOUNDARY REVIEW BOARD

MISSION

The Boundary Review Board serves as an independent, quasi-judicial entity to provide a method of guiding and controlling the creation and development of municipalities in metropolitan areas so that residents and businesses may rely on the logical growth of local government.

OVERVIEW

The Boundary Review Board (BRB) is an independent, quasi-judicial agency established by state mandate (RCW 36.93, et seq) that provides review of proposals for boundary changes by cities, fire districts, water, sewer, and irrigation districts within King County, including city or district annexations, new city incorporations, and district mergers. The Board employs three staff members: an executive director, administrative staff member, and independent legal counsel as required by various statutory mandates. The Board consists of 11 members: four members appointed by the King County Executive, four members appointed by the cities of King County, and three members appointed by Special Purpose Districts, as required by RCW 36.93.

In the case of annexations, mergers, and similar actions, the Board provides both administrative public review and, upon request, a comprehensive public hearing process leading to a final decision on the proposed action. In the case of new city incorporations, the Board oversees preparation of an impartial consultant study to assess the financial feasibility of the proposed new city. Following completion of the study, the Board holds a public hearing, establishes final boundaries, and makes a recommendation to the voters, who make the final decision in an election on the incorporation.

The Boundary Review Board provides a single, integrated product: the review and adjudication for all notices of intention for proposed creation of, or changes to jurisdictional boundaries, summarized by a decision report. The primary customers served by this product are municipal governments and regional governing agencies including cities and special purpose districts.

2026-2027 Executive Proposed Operating Budget
BOUNDARY REVIEW BOARD (EN_A63000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**484,790**	**0**	**2.0**	**0.0**
2025 Annual Budget Biennialized	**969,580**	**0**	**2.0**	**0.0**
Base Budget Adjustments	27,647	0	0.0	0.0
Decision Package Adjustments	18,840	0	0.0	0.0
2026-2027 Executive Proposed	**1,016,067**	**0**	**2.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,017,000**	**0**	**2.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	18,840	0	0.0	0.0
Total Decision Package Adjustments	18,840	0	0.0	0.0

OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS

MISSION

The Office of Economic and Financial Analysis promotes wise management of the King County budget by providing reliable, accurate, and objective economic and revenue data and forecasts and by contributing to the understanding of the effects of current and future economic conditions on County finances.

OVERVIEW

The Office of Economic and Financial Analysis (OEFA) provides County decision-makers with reliable, accurate, and objective economic and revenue information and forecasts in order to support prudent management of the King County budget. The office contributes to the understanding of the effects of current and projected economic conditions on County finances, operations, and services.

OEFA is an independent agency of King County and not affiliated with either the Executive Office or the King County Council, which enables the creation of unbiased forecasts by professional economists. OEFA's forecasts serve as the basis for the County Executive's preliminary budget preparation, budget proposal, Council adopted budget, and any budget amendments. The OEFA revenue forecasts are presented and adopted by the King County Forecast Council, which is made up two KC Councilmembers, the County Executive, and the Director of the Office of Performance, Strategy and Budget.

OEFA continues to build a reputation inside and outside of King County government as a trusted resource for accurate and objective forecasts for both revenues and economic variables that impact our region. OEFA's analytical work underpins the County's ability to manage its finances in a fiscally sustainable manner so the County can continue to provide services for healthy, safe, and vibrant communities.

2026-2027 Executive Proposed Operating Budget
OFFICE OF ECONOMIC AND FINANCIAL ANALYSIS (EN_A08700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**619,749**	**0**	**2.5**	**0.0**
2025 Annual Budget Biennialized	**1,239,498**	**0**	**2.5**	**0.0**
Base Budget Adjustments	38,696	0	0.0	0.0
Decision Package Adjustments	53,022	0	0.0	0.0
2026-2027 Executive Proposed	**1,331,216**	**0**	**2.5**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,332,000**	**0**	**2.5**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Data Services - REMI Model Subscription Increase supplies budget for a new economic impact analysis model subscription.	20,000	0	0.0	0.0
Technical Adjustments				
TA_001 Existing Data Services and Subscriptions Increase supplies budget to account for cost increases to existing data services and subscriptions under contract.	6,000	0	0.0	0.0
Central Rate Adjustments	27,022	0	0.0	0.0
Total Decision Package Adjustments	53,022	0	0.0	0.0

ADMINISTRATIVE AGENCIES

This section covers a group of cost centers that do not belong to any department. Budgets in this category include transfers to the Cultural Development Authority, several appropriation units associated with the Lodging Tax, Government Relations, Memberships and Dues, the Grants Fund, and the State Auditor. Listed below are the 2026-2027 Proposed Budgets for these agencies.

CULTURAL DEVELOPMENT AUTHORITY - $52,309,000

This appropriation transfers funds to 4Culture, which is the County's Cultural Development Authority (CDA). In 2026-2027, the transfer will fund the County's Public Art Program, the management of the County's art collection, arts and culture allocation from the Lodging Tax Fund, and includes the remaining balance of the Building 4Equity advance.

DOORS OPEN - $226,426,000

This appropriation unit transfers dedicated cultural access sales tax revenues to 4Culture as outlined in King County Ordinance 19710. This request includes contingency to be used to transfer additional sales tax revenue to 4Culture in case that revenues collected are higher than forecasted.

ARTS AND CULTURE TRANSFER - $32,746,000

This appropriation unit in the Lodging Tax Fund is used to transfer lodging tax revenues designated for arts and culture to the CDA as outlined in King County Ordinance 18788. The funding will ultimately be transferred to 4Culture, the CDA. This request includes contingency to be used to transfer additional lodging tax revenue to the CDA appropriation unit in the case that lodging tax revenues collected are higher than forecasted.

BUILDING FOR EQUITY ADVANCE - $9,250,000

This appropriation unit in the Lodging Tax Fund and is used to advance future lodging tax revenues to the CDA as approved in King County Ordinance 18940. This appropriation includes the remaining balance of the approved $20 million advance for the program.

TOURISM - $18,574,000

This appropriation unit in the Lodging Tax Fund is used to allocate lodging tax revenues designated for tourism promotion activities as outlined in King County Ordinance 18788. The funds are designated to repayment of

bonds for 4Culture, support for the Washington State Major League Baseball Stadium public benefit district, and to support tourism promotion activities in the county. The appropriation includes carryover of unspent 2025 one-time allocation of interest earnings to support tourism promotion activities and contingency to be used to fund additional tourism activities if the lodging tax revenues collected are higher than forecasted.

Tourism Promotion	Funding Amount
Mountain to Sound Greenway Trust (Formerly Savor Snoqualmie)	$50,000
Visit Seattle	$1,460,000
Seattle Southside	$490,000
Community Business Connector program (Seattle Chamber of Commerce)	$250,000*
DCHS Equitable Development Initiative Tourism Promotion	$900,000*

*Reappropriation of carryover 2025 one-time allocation of Lodging Tax interest earnings to support tourism promotion activities.

HOUSING AND HOMELESS PROGRAMS - $52,293,000

This appropriation unit in the Lodging Tax Fund is used to allocate lodging tax revenues designated for affordable housing and homeless youth programs as outlined in King County Ordinance 18788. The funds are designated to repay current previous and projected bond sales to fund housing construction and to transfer lodging tax revenues to DCHS for programming. The appropriation includes contingency to be used to fund additional affordable housing and homeless youth activities if the lodging tax revenues collected are higher than forecasted.

GOVERNMENT RELATIONS - $760,000

The 2026-2027 Proposed Budget to fund Government Relations is a contract extension for lobbying contract costs and reflects the County Executive and King County Council continuing to share for federal and state advocacy.

GRANTS FUND – $109 MILLION EXPENDITURE / 43.2 FTES

The proposed appropriation for each agency includes spending on existing grants and potential new grants:

King County Agency Name	FTEs	Grant Amount
Climate Office	7.0	$63.7 million
Superior Court	30.7	$10.8 million
Prosecuting Attorney (PAO)	0.0	$9.5 million
Sheriff (KCSO)	3.5	$8.9 million
Executive Services/Office of Emergency Management (OEM)	0.0	$3.4 million
Office of Performance, Strategy and Budget (PSB)	0.0	$1.2 million
District Court	0.0	$0.8 million
Elections	0.0	$0.6 million
Judicial Administration (DJA)	2.0	$0.2 million
Grant Contingency	0.0	$10.0 million

MEMBERSHIPS AND DUES - $977,000

This appropriation funds the County's membership dues in the Puget Sound Regional Council, National Association of Counties, and Washington Association of County Officials. The 2026-2027 Proposed Budget for Memberships and Dues reflects increasing membership fees.

Organization Name	Funding Amount
Puget Sound Regional Council (PSRC)	$90,000
National Association of Counties (NACO)	$89,000
Washington Association of County Officials (WACO)	$598,000
Contingency	$200,000

STATE AUDITOR – $3,929,000

The State Auditor's 2026-2027 budget increased by $348,792 due to anticipated increases in their hourly rates and some internal rate adjustments.

2026-2027 Executive Proposed Operating Budget
CULTURAL DEVELOPMENT AUTHORITY (EN_A30100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**25,142,484**	**25,142,484**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**50,284,968**	**50,284,968**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	2,023,145	2,023,145	0.0	0.0
2026-2027 Executive Proposed	**52,308,113**	**52,308,113**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**52,309,000**	**52,309,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Art Stewardship Adjust the General Fund support for maintenance of the County's art portfolio.	83,722	0	0.0	0.0
TA_002 1% for Arts Adjustment Adjust appropriation to align with the estimated 2026-2027 One Percent for Art contributions.	2,080,556	0	0.0	0.0
TA_003 Lodging Tax Adjustment Adjust appropriation to align with the estimated 2026-2027 Lodging Tax revenue allocation.	(141,133)	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match the current forecast.	0	2,023,145	0.0	0.0
Central Rate Adjustments	0	0	0.0	0.0
Total Decision Package Adjustments	2,023,145	2,023,145	0.0	0.0

2026-2027 Proposed Financial Plan
Arts and Culture Development Fund / 000001170

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 5,126,421**	**$ 5,126,421**	**$ 5,126,421**	**$ 5,126,421**
Revenues				
General Fund Support (Stewardship)	317,000	670,000	759,110	859,313
1% for Art Contributions	5,886,405	16,649,956	3,182,402	3,182,402
Hotel/Motel Lodging Tax	12,695,910	26,738,157	27,836,545	31,056,291
Building 4Equity Advance	3,615,310	5,250,000	-	-
Contingency	-	3,000,000	-	-
Total Revenues	**$ 22,514,625**	**$ 52,308,113**	**$ 31,778,057**	**$ 35,098,006**
Expenditures				
General Fund Support (Stewardship)	317,000	670,000	759,110	859,313
Transfer to 4Culture (1% for Arts, Other)	5,886,405	16,649,956	3,182,402	3,182,402
4Culture Programs (Lodging Tax Transfers)	12,695,910	26,738,157	27,836,545	31,056,291
Building 4Equity Advance	3,615,310	5,250,000	-	-
Contingency	-	3,000,000	-	-
Total Expenditures	**$ 22,514,625**	**$ 52,308,113**	**$ 31,778,057**	**$ 35,098,006**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 5,126,421**	**$ 5,126,421**	**$ 5,126,421**	**$ 5,126,421**
Reserves				
Expenditure Reserve- Prepayments	5,069,043	5,069,043	5,069,043	5,069,043
Total Reserves	**$ 5,069,043**	**$ 5,069,043**	**$ 5,069,043**	**$ 5,069,043**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 57,378**	**$ 57,378**	**$ 57,378**	**$ 57,378**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with revenue allocation pursuant to King County Ordinance 18788 and figures provided by PSB's BFPA guidance.

Revenue Notes:

- Hotel/Motel Lodging Tax revenue assumes 37.5% of annual revenue less the repayment of up to $2 million annually for the Building 4Equity Advance.
- 2026-2027 1% for Arts revenue includes an upfront transfer of $13.5M of arts contribution for the new County Hospital Harborview project.

Expenditure Notes:

- Building for Equity is estimated to have drawn $14.7 million of the $20 million authorized advance by the end of 2025. $5.3 million is remaining of the $20 million authorized advance. Through 2025, 4Culture has repaid $9.4 million of the advance.
- 10% contingency assumed in case Lodging Tax revenue comes in higher than expected and additional 1% for Arts contributions.

Reserve Notes:

- Prepayment Reserve is a cashflow reserve for fund balance assigned to 4Culture which has not been expended by the year end for art, and direct non-capitalized expenditures. This is considered nonspendable prepayment fund balance.

Last Updated 8/22/2025 by Yan Gao using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
CULTURAL ACCESS (EN_A16000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**104,242,336**	**94,770,336**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**208,484,672**	**189,540,672**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	17,940,956	18,270,626	0.0	0.0
2026-2027 Executive Proposed	**226,425,628**	**207,811,298**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**226,426,000**	**207,812,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Doors Open Programs Adjust expenditures to reflect cultural sales tax revenue transfers to Doors Open programs. This appropriation includes contingency to be used to transfer additional sales tax revenue to 4Culture in case revenues collected are higher than forecasted.	17,546,956	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Adjust the Cultural Access Sales Tax revenue to align with July 2025 Office of Economic and Financial Analysis forecasts.	0	18,270,626	0.0	0.0
Central Rate Adjustments	394,000	0	0.0	0.0
Total Decision Package Adjustments	17,940,956	18,270,626	0.0	0.0

2026-2027 Proposed Financial Plan

Doors Open Program / 000001160

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 601,835**	**$ 46,901,993**	**$ 48,835,993**	**$ 50,522,591**
Revenues				
Cultural Access Sales Tax	93,505,480	205,483,298	216,028,113	141,452,779
Interest Earnings	1,000,000	2,328,000	2,133,000	2,073,000
Total Revenues	**$ 94,505,480**	**$ 207,811,298**	**$ 218,161,113**	**$ 143,525,779**
Expenditures				
4Culture Programs				
4Culture Admin	2,805,164	6,164,499	6,480,843	4,243,583
Public School Cultural Access	10,098,592	22,192,196	23,331,036	15,276,900
Launch	2,019,718	4,438,439	4,666,207	3,055,380
Building For Equity	6,732,395	14,794,797	15,554,024	10,184,600
Public Free Access	10,098,592	22,192,196	23,331,036	15,276,900
Countywide Initiatives	4,712,676	10,356,358	10,887,817	7,129,220
Sustained Support		73,973,987	77,770,121	50,923,000
Expanding Capacity Outside Established Cultural Centers	11,688,185	51,370,824	54,007,028	35,363,195
Contingency		20,548,330		
County Admin and Overhead	50,000	394,000	446,402	505,327
Total Expenditures	**$ 48,205,322**	**$ 226,425,628**	**$ 216,474,515**	**$ 141,958,106**
Estimated Underexpenditures		(20,548,330)	-	-
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 46,901,993**	**$ 48,835,993**	**$ 50,522,591**	**$ 52,090,264**
Reserves				
Public School Cultural Access		-	-	-
Launch		-	-	-
Building for Equity		-	-	-
Public Free Access		-	-	-
Countywide Initiatives	-	-	-	-
Sustained Support	33,661,973	33,661,973	33,661,973	33,661,973
Expanding Capacity Outside Established Cultural Centers	11,688,185	11,688,185	11,688,185	11,688,185
Total Reserves	**$ 45,350,158**	**$ 45,350,158**	**$ 45,350,158**	**$ 45,350,158**
Reserve Shortfall	$ -	$ -	$ -	$ -
Ending Undesignated Fund Balance	**$ 1,551,835**	**$ 3,485,835**	**$ 5,172,433**	**$ 6,740,106**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- The Cultural Access sales and use tax (0.10%) begins April 1, 2025 and ends March 31, 2031. Estimates are based on the July 2025 OEFA Forecast.
- Interest projections are calculated using historical average cash balance (since inception) times the assumed rate of return (July OEFA).

Expenditure Notes:

- Doors Open program expenditures are based on allocations adopted in the Doors Open implementation plan and as follows:
  3% for Admin, 72% for DO programs of which 15% (of 72%) is for Public School Access Program, 3% Launch funding, 10% Building for Equity, 15% Public Free access, 7% Countywide Initiatives, and 50% Sustained Support, and 25% for Outside of Seattle distributed across DO programs in the same allocation.
- 4Culture administers the programs and the County transfers funds to support actual and estimated costs.

Reserve Notes:

- Expenditure reserves are held for underspend in each program area.
- 2025 Undesignated Fund balance is primarily driven by projected unspent interest earnings.

Last Updated 8/4/2025 by Yan Gao using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
ARTS AND CULTURE TRANSFER (EN_A18000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**17,373,304**	**41,756,797**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**34,746,608**	**83,513,594**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(2,000,650)	454,825	0.0	0.0
2026-2027 Executive Proposed	**32,745,958**	**83,968,419**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**32,746,000**	**83,969,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Expenditures Adjustments Adjust expenditure authority to based on the OEFA forecast. Lodging Tax revenues are allocated by King County Ordinance 18788.	(2,240,650)	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Adjust Lodging Tax revenue to align with the July 2025 OEFA forecasts.	0	454,825	0.0	0.0
Central Rate Adjustments	240,000	0	0.0	0.0
Total Decision Package Adjustments	(2,000,650)	454,825	0.0	0.0

2026-2027 Executive Proposed Operating Budget
BUILDING 4EQUITY ADVANCE (EN_A18100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**6,866,149**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**13,732,298**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(4,482,298)	0	0.0	0.0
2026-2027 Executive Proposed	**9,250,000**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**9,250,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Building 4Equity Adjustment Adjust the funding for the Building 4Equity advance based on 2025 estimates.	(4,482,298)	0	0.0	0.0
Total Decision Package Adjustments	(4,482,298)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
TOURISM (EN_A18200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**12,957,751**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**25,915,502**	**0**	**0.0**	**0.0**
Base Budget Adjustments	(4,200,000)	0	0.0	0.0
Decision Package Adjustments	(3,141,984)	0	0.0	0.0
2026-2027 Executive Proposed	**18,573,518**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**18,574,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Tourism Funding Adjustment Adjust funding for tourism promotion based on the latest OEFA forecast and reappropriate carryover of underspend projects from the 2025 one-time allocation of accrued interest earning. Lodging Tax revenues are allocated by King County Ordinance 18788. Recipients of Lodging Tax funding in 2026-2027 include the Mountains to Sound Greenway Trust, Visit Seattle, Seattle Southside, the Community Business Connector Program, and the Equitable Development Initiative for tourism promotion.	(3,145,784)	0	0.0	0.0
Central Rate Adjustments	3,800	0	0.0	0.0
Total Decision Package Adjustments	(3,141,984)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
HOUSING AND HOMELESS PROGRAM (EN_A18300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**34,784,777**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**69,569,554**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(17,276,984)	0	0.0	0.0
2026-2027 Executive Proposed	**52,292,570**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**52,293,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Homeless Youth and Affordable Housing Adjustment Adjust funding for Affordable Housing and Homeless Youth based on the July 2025 OEFA forecast. Lodging Tax revenues are allocated by King County Ordinance 18788.	(11,413,956)	0	0.0	0.0
Central Rate Adjustments	(5,863,028)	0	0.0	0.0
Total Decision Package Adjustments	(17,276,984)	0	0.0	0.0

2026-2027 Proposed Financial Plan
Lodging Tax Fund / 000001180

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 35,952,996**	**$ 32,826,683**	**$ 17,669,673**	**$ 13,230,213**
Revenues				
Lodging Tax Revenue	39,189,093	81,968,419	84,897,453	90,290,798
Interest/Other	988,932	2,000,000	2,000,000	2,000,000
Total Revenues	**$ 40,178,025**	**$ 83,968,419**	**$ 86,897,453**	**$ 92,290,798**
Expenditures				
Tourism (25%)				
B4Culture Debt Service	2,229,800	4,463,400	4,462,000	2,232,400
Seattle Public Facilities District	3,314,553	7,020,573	7,341,915	8,909,051
Tourism Promotion	1,000,000	2,000,000	2,000,000	
Tourism Carryover	1,500,000	3,237,488		
Contingency		702,057		
Arts and Culture (37.5%)				
4Culture Programs	12,695,910	26,738,157	27,836,545	31,056,291
B4 Equity Advance	3,615,310	5,250,000		
B4 Equity Repayment	2,000,000	4,000,000	4,000,000	2,802,758
4Culture Carryover		2,115,985		
Contingency		3,073,816		
Housing and Homeless Youth (37.5%)				
Affordable Housing	507,898	2,136,906	2,222,980	2,576,564
TOD Debt Service	16,251,084	35,339,346	44,339,346	44,339,346
Homeless Youth	1,018,916	2,131,179	2,207,333	2,347,560
Housing and Homeless Youth Carryover		8,724,395		
Contingency		3,960,743		
Other				
Additional Interest Programming and Carryover	950,000	1,150,000		
Administration and Overhead	220,867	818,000	926,794	1,049,131
Total Expenditures	**$ 45,304,338**	**$ 112,862,045**	**$ 95,336,913**	**$ 95,313,101**
Estimated Underexpenditures		**(9,736,616)**		
Other Fund Transactions				
Accounting Adjustment (B4Equity Repayment)	2,000,000	4,000,000	4,000,000	2,802,758
Total Other Fund Transactions	**$ 2,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 2,802,758**
Ending Fund Balance	**$ 32,826,683**	**$ 17,669,673**	**$ 13,230,213**	**$ 13,010,668**
Reserves				
Homeless Youth Program Reserves	1,151,772			
Housing Program Reserves	11,016,975			
Tourism Program Reserves	3,237,488			
4Culture Program Reserves	2,115,985			
Cashflow Reserve for Housing	15,880,500	17,669,673	22,169,673	22,169,673
Building 4 Equity Reserve				
Total Reserves	**$ 33,402,719**	**$ 17,669,673**	**$ 22,169,673**	**$ 22,169,673**
Reserve Shortfall	576,036	-	8,939,460	9,159,005
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with revenue allocation pursuant to King County Ordinance 18788 and figures provided by PSB's BFPA guidance.

Revenue Notes:

- Revenue comes from 2% sales tax on transient housing such as hotel/motel. Revenue forecast based on July 2025 OEFA.
- Outyear interest projections are calculated using historical average cash balance multiplied by the rate of return OEFA forecast, rounded to the nearest million.

Expenditure Notes:

- Expenditures are allocated in accordance with King County Ordinance 18788. Unspent funds are shown as programmatic reserves and reappropriated in 2026-2027 to allow for program spending.
- Tourism Promotion allocation of $1 million annually expires by the end of 2029.
- Building for Equity is estimated to have drawn $14.7 million of the $20 million authorized advance by the end of 2025. $5.3 million is remaining of the $20 million authorized advance. Through 2025, 4Culture has repaid $9.4 million of the advance.
- Building for Equity repayment assumes $1.5-$2 million annual reduction in allocation to 4Culture for repayment of the Building for Equity advance. Beginning in 2024, FBOD began recording the Building for Equity repayment as an expense.
- TOD Debt Service assumes $48 million debt issuance in 2028-2029. However, actual debt issuance is dependent on available revenue and projected revenue forecast from OEFA.
- Homeless Youth allocation reflects both programming to homeless youth contracts and program administration.
- Administration and overhead are assumed to be paid for by interest earnings.

Reserve Notes:

- Programmatic reserves are added to capture the full revenue allocation.
- Housing Program Reserve tracks unspent funds allocated to Housing.
- Cashflow reserve equals to one year's debt service.

Last Updated 9/3/2025 by Yan Gao using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
GOVERNMENT RELATIONS (EN_A64500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**380,000**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**760,000**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
2026-2027 Executive Proposed	**760,000**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**760,000**	**0**	**0.0**	**0.0**

2026-2027 Executive Proposed Operating Budget
MEMBERSHIPS AND DUES (EN_A65000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**395,700**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**791,400**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	185,493	0	0.0	0.0
2026-2027 Executive Proposed	**976,893**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**977,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Membership Adjustments Adjust expenses to account for increasing membership fees to Puget Sound Regional Council, National Association of Counties, and Washington Association of County Officials.	185,493	0	0.0	0.0
Total Decision Package Adjustments	185,493	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
STATE AUDITOR (EN_A61000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,790,018**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**3,580,036**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	348,792	0	0.0	0.0
2026-2027 Executive Proposed	**3,928,828**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**3,929,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 SAO Rate Increase Appropriate funding for an anticipated 7% increase in the SAO hourly rate.	252,000	0	0.0	0.0
DS_003 SAO Support Add funding to align expenditure authority with the most recent actuals. In 2024, the SAO exceeded its initial appropriation authority.	150,000	0	0.0	0.0
Technical Adjustments				
TA_116 Net-Zero Adjustments Move budget to the correct cost center for the function, as some cost center use has changed over time.	0	0	0.0	0.0
Central Rate Adjustments	(53,208)	0	0.0	0.0
Total Decision Package Adjustments	348,792	0	0.0	0.0

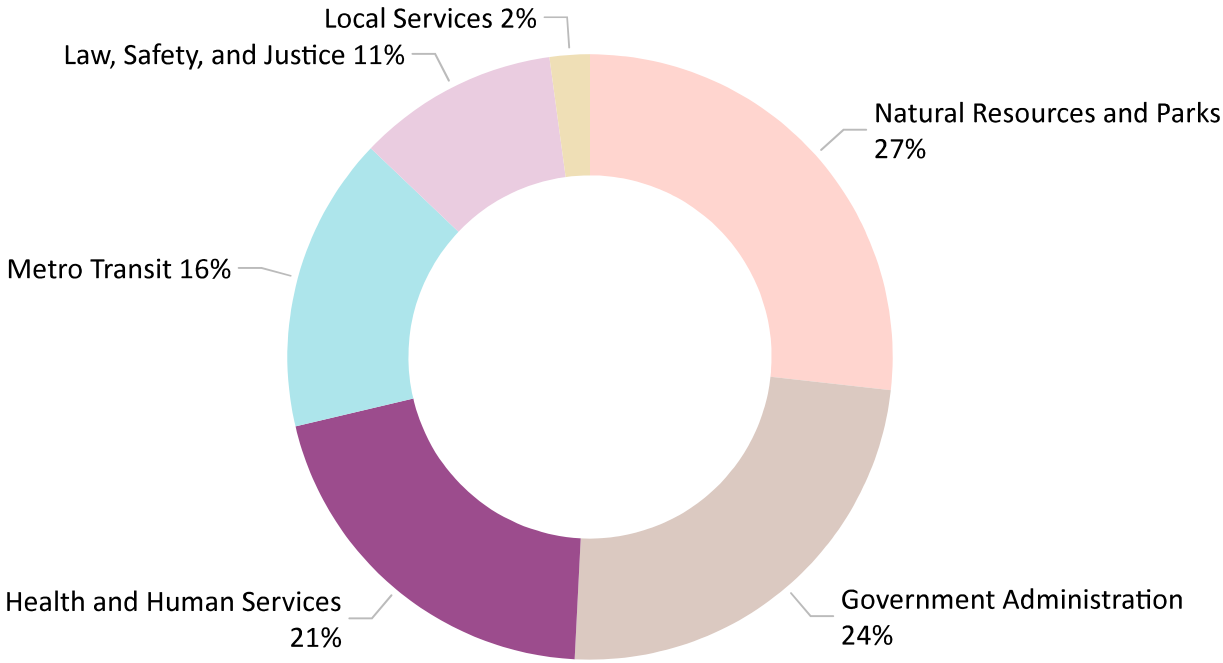
HEALTH AND HUMAN SERVICES

Health and Human Services

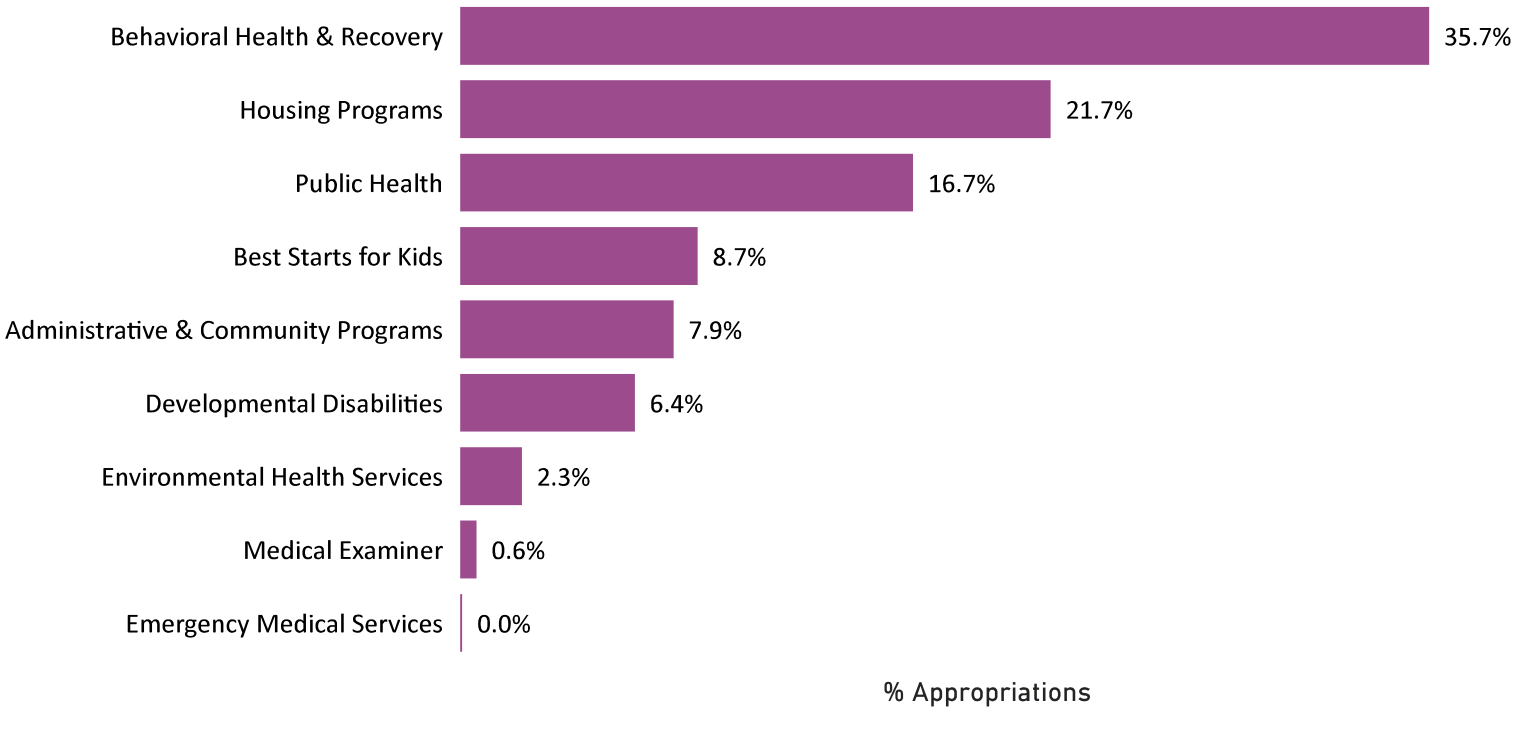
Appropriations

$4.04B

% Appropriations by Agency



% Appropriations by Type



INTRODUCTION

King County's health and human services (HHS) departments—the Department of Community and Human Services (DCHS) and Public Health – Seattle & King County (PHSKC)—provide services to many of the most vulnerable residents of King County. The work of these two departments is crucial to the well-being of the community.

DEPARTMENT OF COMMUNITY AND HUMAN SERVICES

DCHS is responsible for a wide range of programs and services designed to strengthen communities and provide equitable opportunities for people to be healthy, happy, self-reliant, and connected to community. As the regional coordinator for many areas of human services, DCHS plays a strong role in sustaining the region's human services infrastructure. The majority of DCHS programs and services are delivered through contracts with community-based agencies.

PUBLIC HEALTH - SEATTLE AND KING COUNTY

PHSKC protects and promotes the health of every King County resident and visitors through population-based and direct services. Through an equity-based approach, the department addresses critical community issues, including health inequities in the context of racism as a public health crisis, emerging infectious diseases, the opioid crisis, homelessness, and the health impacts of climate change.

DEPARTMENT OF COMMUNITY AND HUMAN SERVICES

MISSION

The Department of Community and Human Services (DCHS) provides equitable opportunities for people to be healthy, happy, and connected to community.

OVERVIEW

DCHS manages a range of programs and services to help King County's most vulnerable residents while working to strengthen communities. As the regional coordinator for many areas of human services, DCHS plays a strong role in sustaining the region's human services infrastructure as it relates to workforce and providers, while working across systems to undo historic and system inequities.

DCHS accomplishes the work through the efforts of the Director's Office and five divisions:

- **Director's Office**: Manages the critical business functions of the department and provides regional leadership for various efforts.
- **Adult Services Division**: Focuses on adult education and employment; civil legal aid; older adult services; service members and military families; survivors of domestic abuse, sexual assault and trafficking; and the King County Veterans Program.
- **Behavioral Health and Recovery Division**: Focuses on crisis response and investigation for involuntary commitment; mental health and substance use disorder intervention, prevention, and treatment; and services to support recovery.
- **Children, Youth and Young Adult Division**: Focuses on promotion, prevention, and early intervention for children and youth ages 5 to 24; and life, academic, and employment skills for young people.

- **Developmental Disabilities and Early Childhood Supports Division**: Focuses on early intervention for infants and toddlers with developmental delays; employment services for people with developmental disabilities; healthy development for children birth to age five; infant mental health; and support services for families of people with disabilities.
- **Housing and Community Development Division**: Focuses on community development; creating and preserving affordable and special needs housing; housing repair programs; and services and shelter for people who are homeless or at risk of homelessness.

DCHS also stewards revenue from voter-approved property tax levies: the Best Starts for Kids (BSK), Crisis Care Centers (CCC), and Veterans, Seniors, and Human Services Levy (VSHSL); dedicated sales taxes approved by the County Council: Mental Illness and Drug Dependency (MIDD) and Health Through Housing; and the Puget Sound Taxpayer Accountability Account (PSTAA).

Nine volunteer advisory boards provide oversight and input to DCHS: Behavioral Health Advisory Board; Board for Developmental Disabilities; Children and Youth Advisory Board; Communities of Opportunity; Health Through Housing Advisory Committee; MIDD Advisory Committee; Women's Advisory Board; Veterans, Seniors, and Human Services Levy Advisory Board; and the Veterans Advisory Board.

Funding for DCHS comes from many sources, including state and federal governments, King County government, local cities, and philanthropy. The majority of DCHS programs and services are provided through contracts with community-based agencies.

2026-2027 Executive Proposed Operating Budget
COMMUNITY AND HUMAN SERVICES ADMINISTRATION (EN_A93500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**14,096,997**	**16,661,985**	**47.0**	**0.0**
2025 Annual Budget Biennialized	**28,193,994**	**33,323,970**	**47.0**	**0.0**
Base Budget Adjustments	(154,100)	(6,380,126)	0.0	0.0
Decision Package Adjustments	10,714,795	11,004,713	12.0	0.0
2026-2027 Executive Proposed	**38,754,690**	**37,948,557**	**59.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**38,755,000**	**37,949,000**	**59.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Training Coordinator Position Add a Training Coordinator position to support department-wide learning and development. Piloted as a TLT, this role leads design and implementation of the department's training plans and education strategies and facilitates key initiatives, such as Leader Learning Collaboratives and Conversation Cafes, to strengthen organizational capacity and leadership development.	312,941	312,941	1.0	0.0
AC_002 Additional Contract Specialist Capacity for the DCHS Central Contracts and Procurement Team Convert TLT Contract Specialist positions to career service to help strengthen DCHS' centralized Contracts and Procurements team. This additional capacity will support a more sustainable staffing model for the team, enabling its long-term operational stability, improved service quality, and ability to meet increased workload demands.	650,103	650,103	2.0	0.0
AC_003 Additional Functional Analyst Capacity for the Contracts and Procurement Team Add Functional Analyst positions to strengthen system support for Agiloft, DCHS's new integrated procurement, contracting, and invoicing system. These roles are essential to maintaining system functionality and integrity, ensuring continuity of the critical workflows supported by the system, and improving user experience.	635,287	635,287	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_004 Consulting Services for Agiloft System Enhancements Allocate funding for targeted, specialized consulting and development services to enhance Agiloft functionality, such as advanced tracking and reporting capabilities, to complement and strengthen the internal Functional Analyst team.	300,000	300,000	0.0	0.0
AC_005 Data and Evaluation Manager Position Transfer Transfer the Data and Evaluation Manager position from the Mental Illness and Drug Dependency (MIDD) fund. This position will lead the development and maintenance of an organizational measurement system, oversee the tracking and analysis of internal operational data, and prepare reports that inform management decisions and continuous improvement across the organization. Aligns with decision package AC_005 in MIDD (A99000).	424,250	424,250	1.0	0.0
AC_006 Fiscal Operations Manager Establish a Fiscal Operations Manager position to strengthen the alignment between fiscal planning and operations across DCHS. In response to the department's rapid growth in scale and complexity, this strategic role will focus on ensuring fiscal stability, enhancing internal controls, and building resilient infrastructure to support accountable, efficient, and sustainable service delivery.	471,184	471,184	1.0	0.0
AC_009 Agiloft User Licenses Increase the budget for Agiloft licenses to account for a growing user base and inflation-related increases in vendor pricing. This adjustment is essential to ensure continued access to the department's primary contract management system and support ongoing operational needs.	150,000	150,000	0.0	0.0
AC_010 Human Resources Analyst Convert a temporary Human Resources (HR) Analyst position to career service to meet the department's growing demands in employee relations, recruitment, and strategic HR initiatives. This role is vital to supporting an expanding workforce, helping to resolve complex workplace issues, ensuring compliance with labor laws and union agreements, administering recruitment processes, and tracking HR data for informed decision making.	317,643	317,643	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_011 Director of Strategic Partnerships Position Transfer Transfer the Director of Strategic Partnerships position from the Crisis Care Centers (CCC) Levy fund to reflect its broader, department-wide strategic focus, consistent with the scope of the DCHS Director's Office. This budget request corresponds to decision package AC_011 in the CCC Levy Fund (A14600).	501,128	501,128	1.0	0.0
AC_012 Professional Development and Training Establish a dedicated base budget for departmental professional development and training to address existing disparities in access and support employees' skill strengthening and professional growth. This investment cultivates a more capable, motivated, and engaged workforce, strengthening staff retention and advancing equity across DCHS.	658,500	658,500	0.0	0.0
AC_013 Internal Controls and Audit Response Strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. This investment—covering an external consultant, two compliance staff, and a General Counsel—will embed sustainable stewardship practices across DCHS and ensure responsible, transparent use of taxpayer funds.	3,332,231	3,306,715	2.0	0.0
AC_014 Office Space Needs Allocate funding to support the buildout of an additional floor in the Chinook building for DCHS, including addition of collaborative and quiet spaces. The cost of leasing the additional space is included in the Facilities' central rates.	1,000,000	1,000,000	0.0	0.0
Technical Adjustments				
TA_001 Base Budget Technical Adjustments Adjust base budget revenues to account for increases in base budget expenditures, including labor, central rates, and other non-labor costs. Also included in this decision package are increases in software licensing costs and funding for Grant Administrator FTE being transferred from the Best Starts for Kids Fund as part of staffing alignment.	591,382	2,276,962	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_030 Contract Specialist Position Transfer to Children, Youth, and Young Adults Division Transfer a contracts specialist position and its associated costs to the Best Starts for Kids Fund to reflect its transition from indirect to direct program support. This technical adjustment aligns staffing with DCHS's organizational structure within the Children, Youth, and Young Adults Division.	(367,103)	0	(1.0)	0.0
TA_031 Grant Administrator FTE Transfer from the Best Starts for Kids Fund Transfer FTE authority for Grant Administrators who provide department-wide compliance services and whose costs are proportionally allocated across all DCHS divisions. Relocating these positions from the Best Starts for Kids Fund—where they are currently housed—to the DCHS Director's Office will more accurately reflect their cross-divisional scope and the staffing structure.	0	0	2.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(102,000)	0	0.0	0.0
Central Rate Adjustments	1,839,250	0	0.0	0.0
Total Decision Package Adjustments	10,714,795	11,004,713	12.0	0.0

2026-2027 Proposed Financial Plan
DCHS Admin / 000001080

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 1,928,836**	**$ 1,800,056**	**$ 993,923**	**$ 782,094**
Revenues				
General Fund	550,000	-	-	-
Interfund Transfers	13,391,286	37,948,557	37,845,000	41,140,000
Other	26,931	-	-	-
Total Revenues	**$ 13,968,217**	**$ 37,948,557**	**$ 37,845,000**	**$ 41,140,000**
Expenditures				
Salaries, Wages & Benefits	10,190,877	24,615,678	25,633,237	27,233,918
Supplies	21,500	1,043,000	45,947	49,015
Other Operating Charges	1,064,318	5,071,182	3,281,667	3,500,813
Central Rates	2,816,399	8,011,210	9,080,540	10,277,145
Interfund Transfers	3,903	13,620	15,438	17,472
Total Expenditures	**$ 14,096,997**	**$ 38,754,690**	**$ 38,056,829**	**$ 41,078,363**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 1,800,056**	**$ 993,923**	**$ 782,094**	**$ 843,731**
Reserves				
Expenditure Reserve (s)	-	-	-	-
Operating Reserve	579,330	723,675	781,995	844,080
Total Reserves	**$ 579,330**	**$ 723,675**	**$ 781,995**	**$ 844,080**
Reserve Shortfall	-	-	-	349
Ending Undesignated Fund Balance	**$ 1,220,726**	**$ 270,248**	**$ 99**	**$ -**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Interfund transfers reflect the administrative overhead allocation to other DCHS funds.
- 2026-2027 interfund transfers are projected below planned expenditure levels, reflecting the assumption that a portion of the fund balance will be used to offset some of the 2026-2027 costs.
- 2028-2031 interfund transfers were projected using BFPA growth rates and assuming small increases to maintain a 15-day operating reserve.

Expenditure Notes:

- Other Operating Charges: in 2025, the amount includes one-time COVID closeout expenditures. In 2026-2027, the total includes $2M in one-time resources for response to a recent King County audit and $1.2M additional ongoing expenses for training, Agiloft software licenses, and Agiloft vendor services.
- 2028-2029 expenditure projections were calculated by applying BFPA growth rates on 2026-2027 expenditures, net of one-time investments.
- 2030-2031 expenditures are projected using BFPA growth rates applied to 2028-2029 expenditures.

Reserve Notes:

- Revenues supporting DCHS administrative functions are transferred into this fund through interfund transfers, with contributing funds required to maintain their own reserves. As a result, this fund is exempt from the reserve requirement. However, to ensure operational flexibility and responsiveness to emerging needs, a 15-day operating reserve was established beginning in 2025.

Last Updated 9/11/25 by PSB using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
COMMUNITY SERVICES OPERATING (EN_A88800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**12,913,998**	**10,865,444**	**14.6**	**0.0**
2025 Annual Budget Biennialized	**25,827,996**	**21,730,888**	**14.6**	**0.0**
Base Budget Adjustments	(784,030)	(1,050,000)	0.0	0.0
Decision Package Adjustments	(15,345,309)	(11,079,177)	0.0	0.0
2026-2027 Executive Proposed	**9,698,657**	**9,601,711**	**14.6**	**0.0**
2026-2027 Executive Proposed Ordinance	**9,699,000**	**9,602,000**	**14.6**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Grant Funding Discontinuation for Asylee and Refugee Supports Remove expenditure authority associated with a State Department of Commerce grant for asylee and refugee support services, which was not renewed by the State for the 2026-2027 biennium.	(11,900,000)	(11,900,000)	0.0	0.0
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration Fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	53,839	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration Fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	34,457	0	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustment and Reallocation of Administrative Costs Update budgets for contract services, central rates, and DCHS Director's Office overhead and reallocate Adult Services Division staffing costs to accurately reflect the administrative effort and oversight required to manage the current Community Services Operating program.	(3,890,291)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_008 Transfer of Employment Education Resource (EER) Program-Related Costs Reallocate a portion of the Adult Services Division Deputy Director and Finance Manager costs—-specifically those attributable to the EER program-—to the EER Fund. This adjustment ensures that the core administrative expenses are equitably distributed based on programmatic oversight and operational needs. Aligns with TA_008 in EER (EN_A93600).	(545,694)	(545,694)	0.0	0.0
TA_050 Revenue Adjustment Adjust revenue to match the Executive's General Fund allocation for the CSO fund and planned revenue transfers from other DCHS funds.	0	1,366,517	0.0	0.0
Central Rate Adjustments	902,380	0	0.0	0.0
Total Decision Package Adjustments	(15,345,309)	(11,079,177)	0.0	0.0

2026-2027 Proposed Financial Plan
Community Services Operating (CSO) / 000001421

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 1,188,109**	**$ 21,021**	**$ -**	**$ 134,435**
Revenues				
State	3,395,346	-	-	-
General Fund	3,067,923	8,056,000	8,608,121	9,182,963
Interfund Transfers	1,462,961	1,521,711	1,626,002	1,734,585
Other	12,000	24,000	25,704	27,479
Total Revenues	**$ 7,938,230**	**$ 9,601,711**	**$ 10,259,827**	**$ 10,945,027**
Expenditures				
Salaries/Wages & Benefits	1,640,311	1,055,117	1,123,181	1,193,319
Supplies	29,000	58,000	61,975	66,114
Other Operating Charges	6,780,486	6,315,023	6,747,825	7,198,439
Central Rates	491,435	1,789,265	1,688,051	1,910,497
Interfund Transfers	164,086	481,252	504,360	570,823
Total Expenditures	**$ 9,105,318**	**$ 9,698,657**	**$ 10,125,392**	**$ 10,939,192**
Estimated Underexpenditures		**(75,925)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 21,021**	**$ -**	**$ 134,435**	**$ 140,270**
Reserves				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 21,021**	**$ -**	**$ 134,435**	**$ 140,270**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- State Grant revenue eliminated in 2026-2027 due to cuts in the State budget. This grant funding was used for asylee and refugee support services.
- Interfund transfers are based on calculations of shared common administrative costs.

Expenditure Notes:

- 2026-2027 Salaries and Benefits reflect a budget request to shift a portion of Adult Services Division (ASD) staffing costs to other ASD funds to align the budget with the current administrative effort and oversight required to manage the current Community Services Operating program.
- 2026-2027 Other Operating Charges reflect a reduction due to the end of a State Grant that funded asylee and refugee support services in 2025.
- 2026-2027 Central Rates include Tableau licenses ($611K) that should have been allocated to DCHS Director's Office. CSO will reclass the expenditure to DCHS DO once the KCIT charge is received.
- A small underexpenditure is proposed in 2026-2027 to manage the fund balance.

Reserve Notes:

- This fund is not required to have a rainy-day reserve as revenues are from sources with existing reserves.

Last Updated 9/11/2025 by PSB using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
VETERANS SENIORS AND HUMAN SERVICES LEVY (EN_A11900)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**143,460,797**	**86,766,510**	**77.7**	**0.0**
2025 Annual Budget Biennialized	**286,921,594**	**173,533,020**	**77.7**	**0.0**
Base Budget Adjustments	(115,121,735)	0	0.0	0.0
Decision Package Adjustments	16,691,492	13,937,800	3.0	0.0
2026-2027 Executive Proposed	**188,491,351**	**187,470,820**	**80.7**	**0.0**
2026-2027 Executive Proposed Ordinance	**188,492,000**	**187,471,000**	**80.7**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Emergency, Transitional, and Rapid Rehousing Increase transfer to the Housing and Community Development (HCD) fund to backfill a discontinued grant from the State Department of Commerce ("Consolidated Homelessness/System Demonstration"). Aligned with VSHSL services for resilient communities, this one-time investment will be used for emergency, transitional and rapid rehousing; the Homeless Management Information System (HMIS); and coordinated entry. This decision package aligns with DS_010 in HCD (A35000).	5,269,854	0	0.0	0.0
Administrative Service Changes				
AC_001 Measurement, Data Analysis, and Reporting Add an evaluator position to address the increasing data and evaluation demands of the Veterans Seniors and Human Services Levy (VSHSL). This role will enhance capacity for performance measurement, data analysis, and reporting, functions that are essential to upholding rigorous standards of accountability, transparency, and informed strategic decision-making across levy-funded programs.	330,937	0	1.0	0.0
AC_002 Conversion of TLT Program Manager Positions to Career Service Convert TLT positions supporting the Incarcerated Veterans Case Management and the Reentry Spanning Services programs to career service. These positions are essential to providing services to clients.	532,207	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_013 Internal Controls and Audit Response Strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. This investment—covering an external consultant, two compliance staff, and a General Counsel—will embed sustainable stewardship practices across DCHS and ensure responsible, transparent use of taxpayer funds. Aligns with AC_013 in Community and Human Services Administration (A93500).	294,440	0	0.0	0.0
AC_014 Office Space Needs Allocate funding to support the lease and buildout of an additional floor in the Chinook building for DCHS, providing sufficient office space to accommodate departmental workforce increases and adding collaborative and quiet spaces. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	188,443	0	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustment to Match the VSHSL Implementation Plan Increase the base budget to match the Implementation Plan. Other decision packages are additive to the baseline implementation plan amount.	8,858,266	0	0.0	0.0
TA_002 Addressing Gun Violence Funding Carryforward Carry forward projected underspent funds from 2025 allocated to the Department of Health for the Addressing Gun Violence Strategy (HL-12), to ensure continued progress toward the commitments in the adopted implementation plan and to advance the overarching goals of the VSHSL.	1,076,783	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match the July 2025 forecast by the Office of Economic and Financial Analysis (OEFA) and agency projections for miscellaneous revenues.	0	13,937,800	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(366,000)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_116 Internal Reorganization Move expenditures from one cost center to another to streamline budget allocations and facilitate tracking of expenditures against budget.	0	0	0.0	0.0
Central Rate Adjustments	506,562	0	0.0	0.0
Total Decision Package Adjustments	16,691,492	13,937,800	3.0	0.0

2026-2027 Proposed Financial Plan
Veterans, Seniors, and Human Services Levy (VSHSL) / F1143 and F1144

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 73,891,555**	**$ 62,043,018**	**$ 61,022,487**	**$ 19,828,454**
Revenues				
Local	86,332,050	184,470,820	191,829,372	
Other	3,000,000	3,000,000	2,500,000	
Total Revenues	**$ 89,332,050**	**$ 187,470,820**	**$ 194,329,372**	**$ -**
Expenditures				
Salaries, Wages & Benefits	10,215,722	27,455,941	33,734,396	
Supplies	1,511,093	734,696	1,021,820	
Other Operating Charges	66,235,344	107,169,913	147,963,257	
Central Rates	1,810,387	4,035,509	4,574,166	
Interfund Transfers	21,408,041	49,095,292	48,229,766	
Total Expenditures	**$ 101,180,587**	**$ 188,491,351**	**$ 235,523,405**	**$ -**
Estimated Underexpenditures				
Other Fund Transactions	-	-	-	-
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 62,043,018**	**$ 61,022,487**	**$ 19,828,454**	**$ 19,828,454**
Reserves				
Reserve for Committed & Pending Programs	38,256,386	38,256,386	-	
Reserve for HCD Grant Backfill	5,269,854	-	-	
Rainy Day Reserve	16,632,420	18,636,780	19,358,100	19,358,100
Total Reserves	**$ 60,158,660**	**$ 56,893,166**	**$ 19,358,100**	**$ 19,358,100**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,884,358**	**$ 4,129,322**	**$ 470,354**	**$ 470,354**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenues and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- 2026-2029 local revenues are based on the July 2025 OEFA forecast.
- Other revenue represents estimated interest earnings and is based on BFPA assumptions.
- 2030-2031 projected revenue is zero because the current levy expires at the end of 2029.

Expenditure Notes:

- 2025 estimated interfund transfers includes one-time $5.27M in transfer to HCD for affordable housing and shelter (HS1, HS3, and HS4)/ grant revenue backfill.
- 2026-2027 proposed expenditures are based on estimated expenditures for 2025 and the VSHSL implementation plan.
- 2028-2029 projected expenditures are based on the BFPA assumptions and the implementation plan.
- 2030-2031 expenditures are projected at zero because the current levy goes through the end of 2029 and a levy renewal will have to be developed for voters' approval in 2029.

Reserve Notes:

- The 60-day rainy day reserve omits capital expenditures (veterans facility).
- A reserve for committed and pending projects in 2025 is an estimated amount of anticipated delayed investments, which were not included in the 2026-2027 proposed budget. The financial plan assumes this reserve will be spent down in 2028-2029.
- Reserve for HCD Grant Backfill is for a one-time transfer to HCD For emergency, transitional, and rapid rehousing proposed in DS_001 in 2026-2027 Proposed Budget.

Last Updated 09/12/2025 by PSB using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
VETERANS SERVICES (EN_A48000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,651,813**	**3,620,965**	**11.0**	**0.0**
2025 Annual Budget Biennialized	**7,303,626**	**7,241,930**	**11.0**	**0.0**
Base Budget Adjustments	128,089	0	0.0	0.0
Decision Package Adjustments	43,966	215,031	0.0	0.0
2026-2027 Executive Proposed	**7,475,681**	**7,456,961**	**11.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**7,476,000**	**7,457,000**	**11.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration Fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	12,182	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration Fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	7,796	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match the July 2025 forecast from the Office of Economic and Financial Analysis (OEFA).	0	215,031	0.0	0.0
Central Rate Adjustments	23,988	0	0.0	0.0
Total Decision Package Adjustments	43,966	215,031	0.0	0.0

2026-2027 Proposed Financial Plan
Veteran Relief Services (VRF) / 000001060

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 747,687**	**$ 742,746**	**$ 724,026**	**$ 644,160**
Revenues				
Local	3,565,331	7,343,373	7,636,301	7,933,906
Other: Interest and Misc Revenue	56,794	113,588	121,385	129,504
Total Revenues	**$ 3,622,125**	**$ 7,456,961**	**$ 7,757,686**	**$ 8,063,410**
Expenditures				
Salaries, Wages & Benefits	1,617,365	3,416,535	3,619,364	3,845,378
Supplies	27,714	55,428	59,227	63,182
Other Operating Charges	1,450,589	2,905,778	2,923,775	2,739,735
Central Rates	405,533	824,764	934,853	1,058,045
Interfund Transfers	125,865	273,176	300,333	339,910
Total Expenditures	**$ 3,627,066**	**$ 7,475,681**	**$ 7,837,552**	**$ 8,046,250**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 742,746**	**$ 724,026**	**$ 644,160**	**$ 661,320**
Reserves				
Expenditure Reserve (s)	-	-	-	-
Rainy Day Reserve (60 days)	596,220	614,460	644,160	661,320
Total Reserves	**$ 596,220**	**$ 614,460**	**$ 644,160**	**$ 661,320**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 146,526**	**$ 109,566**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- 2025 local revenues are based on July OEFA forecast/reported actuals. 2025 other revenue is based on interest earned.
- 2026-2027 proposed revenues are based on July 2025 OEFA forecast for local revenues, and projected interest concurring with proforma.

Expenditure Notes:

- 2025 estimated expenditures are based on year-to-date actuals and current projections through year-end.
- 2026-2027 expenditures are based on the Executive Proposed budget.
- Other Operating Charges in outyears are slightly below the Budget and Financial Planning Assumptions (BFPA), reflecting downward adjustments in those years to help manage the projected ending fund balances.

Reserve Notes:

Last Updated 9/11/25 by Gauhar Serikbayeva using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
BEST STARTS FOR KIDS LEVY (EN_A93700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**175,039,056**	**155,218,028**	**56.0**	**0.0**
2025 Annual Budget Biennialized	**350,078,112**	**310,436,056**	**56.0**	**0.0**
Base Budget Adjustments	(33,414,560)	500,000	0.0	0.0
Decision Package Adjustments	36,620,384	22,457,803	2.0	2.0
2026-2027 Executive Proposed	**353,283,936**	**333,393,859**	**58.0**	**2.0**
2026-2027 Executive Proposed Ordinance	**353,284,000**	**333,394,000**	**58.0**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Transitions to Adulthood Federal Funding Mitigation Fund direct service staffing and other essential program costs to maintain DCHS education and employment services at risk of reduction due to federal Workforce Innovation and Opportunity Act (WIOA) funding loss. This request enables the program to retain staff that directly serve young people and support a positive transition to adulthood. This proposal is aligned with decision package TA_002 in Employment and Education Resources.	800,000	0	0.0	0.0
DS_002 Youth Programming Expansion Expand services to meet investment gaps for Best Starts for Kids Youth programming. In response to significant demand for services that support youth wellbeing, this investment proposes to expand access to culturally congruent mental health services and other youth programming needs. This proposal is aligned with decision package DS_008 in Public Health.	1,690,108	0	0.0	0.0
DS_003 King County Youth Diversion and Intervention Provide funding to support evaluation resources in the new King County Youth Diversion and Intervention (KCYDI) program. This proposal is aligned with decision package DS_004 in Employment and Education Resources (A93600).	350,000	0	0.0	0.0
DS_004 King County Youth Commission Support establishment of a King County Youth Commission in response to the recommendation in the King County Youth Bill of Rights, adopted by King County Council in January 2025 in Motion 16722.	100,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_005 Prenatal to Five Basic Needs and Perinatal and Lactation Supports Provide funding for expansion of basic needs provision through currently contracted partners to mitigate federal funding loss and expand partnerships to deliver culturally congruent lactation and perinatal support. This proposal is aligned with decision package DS_009 in Public Health.	650,000	0	0.0	0.0
Administrative Service Changes				
AC_001 Best Starts for Kids Administrative Support Replace funding lost in Public Health to maintain Best Starts for Kids program and administrative staff that support the Health Sciences and Communities of Opportunity strategies. This proposal is aligned with decision package TA_009 in Public Health (A80000).	357,042	0	0.0	0.0
AC_004 Best Starts for Kids Infrastructure Needs Increase Best Starts for Kids capacity to advance equity in implementation and strengthen program, fiscal, and compliance supports to ensure effective stewardship of funds. This proposal supports one position in BSK and three positions in Public Health in addition to funding for contracts and training. This proposal is aligned with decision packages AC_007, AC_008, and AC_009 in Public Health (A80000).	2,026,814	0	1.0	0.0
AC_005 Contract Management Staff Add staff to increase contract monitoring capacity and improve and standardize procurement, contracting, and monitoring practices.	719,852	0	2.0	0.0
AC_006 Levy Renewal Support Positions Add term-limited staff to support preparation for potential Best Starts for Kids levy renewal.	576,565	0	0.0	2.0
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	568,857	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	364,071	0	0.0	0.0
Technical Adjustments				
TA_001 Provider Cost Adjustment Add budget for inflation adjustments and unanticipated insurance costs for providers in line with Best Starts for Kids provider inflation policy and commitment to funding providers' true cost of services.	850,000	0	0.0	0.0
TA_002 Best Starts for Kids Data and Evaluation Increase Best Starts for Kids budget to cover the full cost of BSK data and evaluation staffing in Public Health. This proposal is aligned with decision package TA_010 in Public Health.	780,000	0	0.0	0.0
TA_030 Children, Youth, and Young Adults Contract Staff Transfer Transfer a contracts specialist position and its associated costs to the Best Starts for Kids Fund from the DCHS Director's Office to reflect the shift from indirect support to dedicated, direct program support. Aligned with decision package TA_030 in DCHS Administration (A93500).	367,103	0	1.0	0.0
TA_031 Compliance Staff Transfer Transfer the position authority for two Grant Administrators to the DCHS Director's Office to align with staffing structure and business practice. These compliance personnel were previously budgeted in the Best Starts for Kids Fund, although they serve the whole Department and expenses are allocated across the DCHS Divisions. Aligned with decision package TA_031 in DCHS Administration (A93500).	2,978	0	(2.0)	0.0
TA_050 Best Starts for Kids Revenue Adjustment Revise Best Starts for Kids budgeted revenues to match current forecast.	0	22,457,803	0.0	0.0
TA_052 Best Starts for Kids Implementation Plan Alignment Add funding to align expenditures with the Best Starts for Kids Implementation Plan.	26,108,495	0	0.0	0.0
Central Rate Adjustments	308,498	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
BEST STARTS FOR KIDS LEVY (EN_A93700)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Total Decision Package Adjustments	36,620,384	22,457,803	2.0	2.0

2026-27 Proposed Financial Plan
BEST STARTS FOR KIDS / 000001480

Category	2025 Estimated	2026-27 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 70,475,816**	**$ 89,180,911**	**$ 69,290,834**	**$ 32,111,786**
Revenues				
Property Taxes	154,573,276	327,893,859		
Other	2,800,000	5,500,000		
Total Revenues	**$ 157,373,276**	**$ 333,393,859**	**$ -**	**$ -**
Expenditures				
Salaries, Wages & Benefits	5,374,352	14,690,628		
Supplies	123,374	329,329		
Other Operating Charges	51,000,000	124,757,013	20,000,000	
Central Rates	1,170,455	2,622,940		
Interfund Transfers	85,623,030	186,698,752		
Capital Projects Interfund Transfers	5,376,970	24,185,274	17,179,048	
Total Expenditures	**$ 148,668,181**	**$ 353,283,936**	**$ 37,179,048**	**$ -**
Estimated Underexpenditures	**(10,000,000)**			
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 89,180,911**	**$ 69,290,834**	**$ 32,111,786**	**$ 32,111,786**
Reserves				
Reserve for Committed Expenditures	20,000,000	20,000,000		
Reserve for Capital Projects	10,697,206	17,179,048		
Rainy Day Reserve	23,554,720	27,049,205	27,000,000	27,000,000
Total Reserves	**$ 54,251,926**	**$ 64,228,253**	**$ 27,000,000**	**$ 27,000,000**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 34,928,985**	**$ 5,062,581**	**$ 5,111,786**	**$ 5,111,786**

Financial Plan Notes

Financial plan includes subfund 000001481. The Best Starts for Kids Levy ends December 2027. There are no new revenues or expenses projected beyond 2027 for this reason. While the $50M in Capital Projects funds allocated in ordinance are on track to be awarded by end of the levy period, Best Starts for Kids anticipates that Capital Project expenses will extend beyond the end of levy.

Revenue Notes:

Best Starts for Kids revenues projections reflect July 2025 OEFA forecasts and interest rate assumptions.

Expenditure Notes:

The current Best Starts for Kids Levy concludes December 2027. The only expenses projected beyond this date are carry-forward expenses in anticipation of Capital Projects award spend beyond December 2027.

Reserve Notes:

Best Starts for Kids has a 60-day Rainy Day Reserve on the sum of planned expenditures, less Capital Projects expenditures. The 2025 Reserve for Committed Expenditures reflects projected carry-forward of delayed contracted services expense from 2025 that will likely be requested for reappropriation in the 1st Omnibus of 2026-2027 (shown here as 2028-2029-expense). The Reserve for Capital Projects reflects funds that are awarded or otherwise reserved to meet the $50M Capital Projects allocation in the Best Starts for Kids Implementation Plan in a later budget period. The rainy day reserve in 2028-2029 and 2030-2031 represents a wind-down period in case the levy is not renewed.

Last Updated 09/05/2025 by Andrew Bauck using data from PBCS, BFPA, OEFA, and the BSK 2.0 Implementation Plan.

2026-2027 Executive Proposed Operating Budget
EMPLOYMENT EDUCATION RESOURCE (EN_A93600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**25,030,312**	**24,577,893**	**38.0**	**0.0**
2025 Annual Budget Biennialized	**50,060,624**	**49,155,786**	**38.0**	**0.0**
Base Budget Adjustments	(4,456,330)	(2,809,080)	0.0	0.0
Decision Package Adjustments	629,898	(981,440)	7.0	0.0
2026-2027 Executive Proposed	**46,234,192**	**45,365,266**	**45.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**46,235,000**	**45,366,000**	**45.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Seattle Central College Staff Conversion Convert two term-limited temporary (TLT) social service professionals to career service positions in the Learning Center Seattle program at Seattle Central College. DCHS anticipates that Learning Central revenue will be sufficient to support these positions on an ongoing basis. Although these positions were not budgeted as TLTs, their costs were accounted for elsewhere in the EER budget, offsetting the cost of the positions in 2026-2027.	0	0	2.0	0.0
DS_003 Open Doors Staffing Conversion Convert two TLT program staff positions to career service positions to maintain Open Doors staffing-to-student ratios. DCHS anticipates that Open Doors revenue will be sufficient to support these positions on an ongoing basis. Although these positions were not budgeted as TLTs, their costs were accounted for elsewhere in the EER budget, offsetting the cost of the positions in 2026-2027.	0	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_004 King County Youth Diversion and Intervention Implement the King County Youth Diversion and Intervention (KCYDI) program to provide diversion services for youth referred by the PAO, including community navigator services and other DCHS services based on participant needs. This proposal will replace and revise the Restorative Community Pathways (RCP) program. It will reduce General Fund support from the level received by RCP by no longer serving felony cases and serving community-referred youth as resources allow. Initial participant outreach and program reporting functions will be performed by new EER staff. Increased support from Best Starts for Kids will help fund ongoing evaluation, reporting, and program improvement needs. This proposal is aligned with decision package DS_003 in Best Starts for Kids (A93700) and DS_013 in GF Transfer to DCHS (A69400).	(1,654,804)	(1,650,000)	3.0	0.0
Administrative Service Changes				
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	82,130	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	52,564	0	0.0	0.0
Technical Adjustments				
TA_002 Out of School Youth Services Maintain education and employment services at risk of reduction due the decrease in federal Workforce Innovation and Opportunity (WIOA) funding reflected in TA_003. This request is backed by Best Starts for Kids funding, enabling the program to retain four full-time staff that directly serve young people and support a positive transition to adulthood. This proposal is aligned with decision package DS_001 in Best Starts for Kids.	800,000	800,000	0.0	0.0

2026-2027 Executive Proposed Operating Budget
EMPLOYMENT EDUCATION RESOURCE (EN_A93600)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_003 Workforce and Innovation and Opportunity Act Revenue Reduction Reduce Workforce and Innovation and Opportunity Act (WIOA) expenditures and revenues due to decreased federal funding. Decision package TA_002 partially restores this reduction with Best Starts for Kids support.	(2,021,462)	(2,021,462)	0.0	0.0
TA_005 Best Starts for Kids Implementation Plan Alignment Increase the allocation from Best Starts for Kids (BSK) and associated expenditures to align with the BSK implementation plan. This change is included in BSK decision package TA_052.	973,436	973,436	0.0	0.0
TA_007 Division of Vocational Rehabilitation (DVR) Reduction Reduce state revenue and expenditures for the Division of Vocational Rehabilitation (DVR) program to reflect reduced contract award from Washington State. This program provides job readiness training and internships to young people ages 16-21 years old.	(390,000)	(390,000)	0.0	0.0
TA_008 Children, Youth, and Young Adult Division Administration Funds Transfer Transfer general fund revenue and expenditures from Community Services Operating (A88800) for EER's portion of the Children, Youth, and Young Adult Division (CYYAD) administration costs. This budget shift will align funding to staffing structure in CYYAD and ensure ongoing funds to cover key administrative costs for the Division. This proposal is aligned with decision package TA_008 in Community Services Operating.	545,694	545,694	0.0	0.0
TA_011 Technical Expenditure Adjustments Adjust expenditures to align with 2026-2027 planned programs and the EER Fund Financial Plan.	1,917,633	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	760,892	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	101,483	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
EMPLOYMENT EDUCATION RESOURCE (EN_A93600)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(88,000)	0	0.0	0.0
Central Rate Adjustments	311,224	0	0.0	0.0
Total Decision Package Adjustments	629,898	(981,440)	7.0	0.0

2026-2027 Proposed Financial Plan
Employment and Education Resources / 000002240

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,714,362**	**$ 2,319,249**	**$ 1,450,323**	**$ 737,556**
Revenues				
Federal	1,521,895	1,500,000	1,500,000	1,500,000
State	2,401,409	4,709,000	5,996,021	6,397,754
Local	-	-	-	-
General Fund	8,314,500	15,222,694	16,273,060	17,363,355
Intragovernmental	703,203	1,403,550	1,640,750	1,750,680
Interfund Transfers	10,161,550	22,530,022	23,601,406	25,182,700
Other	40	-		
Total Revenues	**$ 23,102,597**	**$ 45,365,266**	**$ 49,011,236**	**$ 52,194,489**
Expenditures				
Salaries, Wages & Benefits	8,542,007	20,369,960	21,529,470	22,875,062
Supplies	218,784	463,650	495,642	528,850
Other Operating Charges	12,970,973	21,334,773	23,134,948	24,684,990
Central Rates	1,538,050	3,373,539	3,823,906	4,327,897
Interfund Transfers	227,896	692,270	740,037	818,999
Total Expenditures	**$ 23,497,710**	**$ 46,234,192**	**$ 49,724,003**	**$ 53,235,797**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 2,319,249**	**$ 1,450,323**	**$ 737,556**	**$ (303,752)**
Reserves				
Reserve for Federal and State Funding Exposure		750,000		
Rainy Day Reserve (60 days)	709,883	581,747	674,695	734,717
Total Reserves	**$ 709,883**	**$ 1,331,747**	**$ 674,695**	**$ 734,717**
Reserve Shortfall	-	-	-	1,038,470
Ending Undesignated Fund Balance	**$ 1,609,366**	**$ 118,576**	**$ 62,861**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Federal revenues assumed to remain flat through 2031. BFPA assumptions applied to other revenue categories.

Expenditure Notes:

- 2028-2029 Salary, wages and benefits assumes expiration of TLT position at the end of 2028.
- Current forecasts show a negative fund balance at the end of 2030-2031 based on current spending patterns. If the trend continues, this issue will be addressed in the 2028-2029 Budget.

Reserve Notes:

- Education and Employment Resources Fund Rainy Day reserve is 60 days of total expenditures excluding general fund and interfund and intergovernmental transfers.
- The federal and state funding exposure reserve supplements the rainy day reserve to mitigate unexpected funding loss from fee for service income fluctuations, state funding reductions, and federal grant loss.

Last Updated 09/05/2025 by Andrew Bauck using data from PBCS and BFPA assumptions as well as historical and current data.

2026-2027 Executive Proposed Operating Budget
PUGET SOUND TAXPAYER ACCOUNTABILITY ACCOUNT (EN_A93800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**9,921,753**	**5,110,000**	**7.0**	**0.0**
2025 Annual Budget Biennialized	**19,843,506**	**10,220,000**	**7.0**	**0.0**
Base Budget Adjustments	79,902	0	0.0	0.0
Decision Package Adjustments	1,251,475	11,730,000	0.0	0.0
2026-2027 Executive Proposed	**21,174,883**	**21,950,000**	**7.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**21,175,000**	**21,950,000**	**7.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	49,014	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	31,369	0	0.0	0.0
Technical Adjustments				
TA_050 Puget Sound Taxpayer Accountability Account (PSTAA) Revenue Forecast Adjustment Update revenues for 2026-2027 to reflect the latest Sound Transit revenue forecast and a private grant investment to support King County Promise evaluation costs.	0	11,730,000	0.0	0.0
TA_052 Puget Sound Taxpayer Accountability Account (PSTAA) Implementation Plan Technical Adjustment Align 2026-2027 expenditures with available revenues and the PSTAA implementation plan.	1,128,596	0	0.0	0.0
Central Rate Adjustments	42,496	0	0.0	0.0
Total Decision Package Adjustments	1,251,475	11,730,000	0.0	0.0

2026-2027 Proposed Financial Plan
PUGET SOUND TAXPAYER ACCOUNTABILITY ACCOUNT / 000001490

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 18,848,422**	**$ 16,336,503**	**$ 17,111,620**	**$ 32,909,475**
Revenues				
Federal				
State	4,500,000	20,800,000	46,500,000	56,000,000
Local				
Other	690,000	1,150,000	1,300,000	2,000,000
Total Revenues	**$ 5,190,000**	**$ 21,950,000**	**$ 47,800,000**	**$ 58,000,000**
Expenditures				
Salaries, Wages & Benefits	1,065,635	2,297,373	2,126,204	2,659,091
Supplies	12,500	26,364	28,183	30,071
Other Operating Charges	4,284,449	9,918,005	14,154,932	18,401,412
Central Rates	132,434	272,276	308,625	349,302
Interfund Transfers	2,206,901	8,660,865	15,384,201	19,999,461
Total Expenditures	**$ 7,701,919**	**$ 21,174,883**	**$ 32,002,145**	**$ 41,439,337**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 16,336,503**	**$ 17,111,620**	**$ 32,909,475**	**$ 49,470,138**
Reserves				
Reserve for Committed Expenditures		3,012,797		
Stabilization Reserve	15,070,434	12,358,422		
Rainy Day Reserve	1,266,069	1,740,401	2,630,313	3,405,973
Total Reserves	**$ 16,336,503**	**$ 17,111,620**	**$ 2,630,313**	**$ 3,405,973**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 30,279,162**	**$ 46,064,165**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

-PSTAA state revenue forecast reflects Sound Transit 3 forecast from July 2025. 2026-2027 revenue includes a one-time private grant.

Expenditure Notes:

Salary, wages and benefits 2028-2029 projection assumes expiration of 2 TLT positions at the end of 2026 and 2030-2031 projection assumes 2 positions phased in to manage growing fund. Other Operating Charges and Interfund Transfer expenses anticipated to increase significantly in out-years due to increased revenue from Sound Transit but will be highly dependent on revenue collections and implementation considerations.

Reserve Notes:

The expenditure reserve in 2026-2027 reflects contracts and procurement commitments that are not anticipated to be spent within the biennium. The stabilization reserve represents cash reserves above Rainy Day requirement and contracted commitments to hedge against revenue volatility and support stability in programming. PSTAA has carried a stabilization reserve during ST3 startup while revenues have remained low; this reserve is eliminated in 2028-2029 due to the expected increase in revenues. PSTAA's rainy day reserve is 60 days.

Last Updated 09/05/2025 by Andrew Bauck using BFPA assumptions and data from PBCS and Sound Transit.

2026-2027 Executive Proposed Operating Budget
HEALTH THROUGH HOUSING (EN_A13200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**87,698,412**	**74,094,917**	**14.0**	**0.0**
2025 Annual Budget Biennialized	**175,396,824**	**148,189,834**	**14.0**	**0.0**
Base Budget Adjustments	271,242	0	0.0	0.0
Decision Package Adjustments	4,524,441	13,666,798	0.0	0.0
2026-2027 Executive Proposed	**180,192,507**	**161,856,632**	**14.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**180,193,000**	**161,857,000**	**14.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Implementation Plan Alignment Adjust revenues and expenditures to align with the implementation plan.	6,299,232	(62,634)	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	13,729,432	0.0	0.0
Central Rate Adjustments	(1,774,791)	0	0.0	0.0
Total Decision Package Adjustments	4,524,441	13,666,798	0.0	0.0

2026-27 Proposed Financial Plan
HEALTH THROUGH HOUSING / 000001320

Category	2025 Estimated	2026-27 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 128,893,874**	**$ 127,471,815**	**$ 109,083,069**	**$ 88,916,395**
Revenues				
Federal		-		
State		-		
Local	71,447,792	155,856,631	163,849,590	174,235,391
General Fund	-	-		
Intragovernmental	-	-		
Interfund Transfers	-	-		
Other	4,828,562	6,000,000	6,292,800	6,601,776
Total Revenues	**$ 76,276,354**	**$ 161,856,631**	**$ 170,142,390**	**$ 180,837,167**
Expenditures				
Salaries, Wages & Benefits	3,971,496	7,028,095	7,481,407	7,948,995
Supplies	-	-	-	-
Other Operating Charges	598,604	184,292	197,008	210,208
Central Rates	806,479	1,880,730	2,130,867	2,414,699
Interfund Transfers	82,321,833	171,152,260	180,499,782	188,232,156
Total Expenditures	**$ 87,698,412**	**$ 180,245,377**	**$ 190,309,064**	**$ 198,806,057**
Estimated Underexpenditures	(10,000,000)			
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 127,471,815**	**$ 109,083,069**	**$ 88,916,395**	**$ 70,947,505**
Reserves				
Service Reserve	4,700,000	5,100,000	5,500,000	5,900,000
Debt Service Reserve	23,598,885	23,598,885	23,598,885	23,598,885
Rainy Day Reserve	10,601,695	26,107,749	27,785,030	29,201,195
Reserve for Committed Expenditures	88,571,235	54,276,436	32,032,480	12,247,425
Total Reserves	**$ 127,471,815**	**$ 109,083,069**	**$ 88,916,395**	**$ 70,947,505**
Reserve Shortfall	-	-	-	0
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Revenues tie to July 2025 OEFA, and includes estimated impact of SB 5814.

Expenditure Notes:

- Expenditures tie to the Council Adopted HTH Implementation Plan.
- Estimated Underexpenditures represents estimated underspend of the transfer to the Housing and Community Development fund due to the delay of opening sites.

Reserve Notes:

- Service Reserve is for unanticipated operating expenses and grows as called for in the implementation plan.
- Debt Reserve is 12 months of debt service consistent with County Comprehensive Financial Management Policies.
- Rainy Day Reserve is 60 days total expenditures less debt service.
- Reserve for Committed Expenditures is reserved to pay for known costs in coming years.

2026-2027 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**498,706,547**	**353,488,587**	**74.0**	**2.0**
2025 Annual Budget Biennialized	**997,413,094**	**706,977,174**	**74.0**	**2.0**
Base Budget Adjustments	(157,395,386)	(141,849,794)	0.0	(2.0)
Decision Package Adjustments	(141,701,606)	(18,635,574)	1.0	0.0
2026-2027 Executive Proposed	**698,316,102**	**546,491,806**	**75.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**698,317,000**	**546,492,000**	**75.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Inflation Support for Homeless Crisis System Providers Add appropriation to provide inflationary increases for contracts with homelessness crisis response system providers. This decision package is funded with Document Recording Fee revenue already included in the proforma budget.	2,683,542	0	0.0	0.0
DS_007 Federal Way Red Lion Emergency Shelter Add appropriation for the rehabilitation, expansion and operation of the Federal Way Red Lion emergency shelter. The emergency shelter provides 81 units to individuals experiencing homelessness in South King County. This decision package is funded with document Recording Fee revenue already included in the proforma budget.	3,200,000	0	0.0	0.0
DS_009 Homelessness Shelters and Outreach Add expenditure and revenue to support continued operations and outreach at four shelter locations providing a total of 370 beds for people experiencing homelessness. Expenditures are included in the transfer to the King County Regional Homelessness Authority, which operates these shelters. This decision package is funded by Document Recording Fee revenue already included in the proforma budget and General Fund revenue. The GF contribution aligns with DS_009 in GF transfer to DCHS (A69400).	11,408,970	3,049,616	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_010 Consolidated Homelessness System Demonstration Grant Add $5.2M in one-time Veterans, Seniors, and Human Services Levy revenue to backfill the biennial gap in the State's Consolidated Homelessness System Demonstration Grant used to support emergency, transitional and rapid rehousing, HMIS (Homeless Management Information System) and coordinated Entry. This decision package aligns with DS_001 in the VSHSL (A11900).	0	0	0.0	0.0
DS_011 Youth and Young Adult Housing Support Add expenditure and General Fund revenue to support transitional and supportive housing, shelter, homelessness prevention, diversion and outreach for youth and young adults. This decision package aligns with DS_012 in GF Transfer to DCHS (A69400).	2,600,000	2,600,000	0.0	0.0
Technical Adjustments				
TA_002 King County Regional Homelessness Authority (KCRHA) Transfer Adjust funding for contracts transferring from DCHS to the KCRHA as directed by Ordinance 19039. This is a net zero shift of funds provided for the KCRHA base budget.	0	0	0.0	0.0
TA_005 Captial Expenditure Correction Remove one-time capital expenditures from the proforma budget.	(88,673,608)	0	0.0	0.0
TA_006 Trueblood Grant Add State Trueblood revenue and expenditures to support Permanent Supportive Housing and behavioral health supports for Trueblood class members and related program management.	4,709,221	4,713,770	1.0	0.0
TA_007 Veterans Seniors and Human Services Levy (VSHSL) Transfer Adjustment Adjust expenditure and revenue for VSHSL-backed activity to align with the VSHSL Implementation Plan for 2026-2027.	(23,970,367)	(23,970,367)	0.0	0.0
TA_008 Health Through Housing (HTH) Transfer Adjustment Add HTH operations and capital expenditure and revenue to align with the HTH implementation plan.	6,484,737	6,484,737	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_009 State Community Development Block Grant (CDBG) Adjust expenditure and revenue to match the State CDBG award and fund housing support.	1,000,000	1,000,000	0.0	0.0
TA_012 Best Start for Kids (BSK) Transfer Adjustment Adjust expenditure and revenue for BSK-backed activity to align with the BSK Implementation Plan for 2026-2027.	(14,802,908)	(14,802,908)	0.0	0.0
TA_013 Document Recording Fee Alignment Adjust local DRF revenue tomatch Office of Economic and Financial Analysis (OEFA)projections.	0	1,979,430	0.0	0.0
TA_015 Revenue and Expenditure Adjustment Adjust revenues and expenditures associated with state, federal, and locally funded revenue streams to align with the estimated budget for 2026-2027.	(4,856,446)	(4,758,473)	0.0	0.0
TA_016 SoDo Lease Payments Add General Fund revenue for the King County portion of lease payments for the Lighthouse Shelter property through May 2027. The Lighthouse Shelter provides 269 shelter beds and is operated in conjunction with the city of Seattle and King County Regional Homelessness Authority. The Sodo lease charges are included in the central rate expenditures.	0	5,068,621	0.0	0.0
TA_017 Homeless Housing Expenditure Correction Remove one-time homeless housing expenditures from the proforma budget.	(38,302,334)	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(452,000)	0	0.0	0.0
Central Rate Adjustments	(2,730,413)	0	0.0	0.0
Total Decision Package Adjustments	(141,701,606)	(18,635,574)	1.0	0.0

2026-27 Proposed Financial Plan
Housing and Community Development / 000002460

Category	2025 Estimated	2026-27 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 246,181,496**	**$ 211,028,997**	**$ 71,404,700**	**$ 89,919,392**
Revenues				
State Authorized Recording Fees	10,910,347	23,537,691	25,866,556	28,140,691
State Grants – HEN, CHG, and REDI, HB1277	91,081,100	168,911,891	139,630,623	148,930,023
Federal Grants-COC,CDBG,HOME, ESG, ESG-CV, CDBG-CV	43,163,113	86,288,996	92,035,843	98,165,431
Interfund Revenue (VSHSL, MIDD, BSK, BHRD, PSTAA, HTH)	113,284,307	198,583,213	206,188,029	219,920,152
General Fund	18,981,591	10,718,237		
Hotel/Motel Sales Tax (Homeless Youth)	1,018,916	2,131,179	2,207,333	2,347,560
Short Term Hotel/Motel Tax (AirBnB) (Equitable Affordable Housing Bond)	12,000,000			
Short Term Hotel/Motel Tax (AirBnB)	6,897,280	14,674,139	14,687,259	15,620,259
Hotel/Motel Sales Tax (TOD Project Support)	507,898	2,286,906	2,372,980	2,726,564
Affordable and Supportive Housing - SHB 1406	5,843,701	11,687,402	12,465,783	13,296,004
CLFR-ARPA Emergency Grants (GF Backfill)	18,486,692			
Other (Trueblood, White Center and Program Incomes)	10,249,389	21,676,158	26,300,000	16,600,000
Transit Oriented Development (TOD) Bond (New Bond Rev in SubFund)	17,000,000			
Health Through Housing (HTH) Bond (New Bond Rev in SubFund)				
Other Bonds (GBZE, White Center HUB) (Climate Equity)				
Revenue from Sub Fund 2465 - HCD Rental Assistance	201,259			
Interest Earnings in Fund 2460	2,342,541	2,732,964	2,914,979	3,109,117
Interest Earnings in Sub Fund 2466, Sub Fund 2467	4,030,226	3,263,030		
Total Revenues	**$ 355,998,360**	**$ 546,491,806**	**$ 524,669,386**	**$ 548,855,800**
Expenditures				
Salaries, Wages & Benefits	13,112,566	29,679,638	31,306,082	33,146,880
Supplies/Other	362,726	597,452	626,608	657,374
Contracted Services - Community Development 350300	1,934,415	5,795,512	6,077,174	6,375,563
Contracted Services - Homeless Housing 350330	161,864,883	335,788,737	312,261,269	327,593,298
Contracted Services - Housing Finance 350310	135,203,930	195,712,725	73,356,209	76,957,999
Contracted Services - Housing Repair 350320	2,074,820	5,670,939	5,946,547	6,238,522
KCRHA (350350)	46,322,891	82,188,981	65,879,987	69,114,695
CLFR/GF Backfill (350331)	9,622,108	-	-	-
Central Rates	13,314,998	23,614,627	3,051,131	3,460,593
Debt Service (STLT/EAH Bonds)	274,636	7,337,300	7,337,300	7,337,300
Interfund Transfers	5,857,232	11,930,193	12,512,386	13,126,745
Expenditures in Fund 2465 - HCD Rental Assistance	9,405,654			
Total Expenditures	**$ 399,350,859**	**$ 698,316,103**	**$ 518,354,694**	**$ 544,008,968**
Estimated Underexpenditures				
Other Fund Transactions				
Interim Loan Program Receivables	8,200,000	12,200,000	12,200,000	12,200,000
Total Other Fund Transactions	**$ 8,200,000**	**$ 12,200,000**	**$ 12,200,000**	**$ 12,200,000**
Ending Fund Balance	**$ 211,028,997**	**$ 71,404,700**	**$ 89,919,392**	**$ 106,966,224**
Reserves				
Expenditure Reserve (s)	112,449,370	47,352,231	72,708,341	89,921,867
Reserve for Credit Enhancement	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Housing Repair Loans (long term (LT) receivable)	12,047,722	12,047,722	12,047,722	12,047,722
Reserve for Fund 2466 for TOD/HTH Bond Projects	617,088			
Reserve for Fund 2467 for TOD/HTH/STLT(EAH)/Climate Equity Bond Projects	75,347,414			
Rainy Day Reserve	8,567,403	10,004,747	3,163,329	2,996,635
Total Reserves	**$ 211,028,997**	**$ 71,404,700**	**$ 89,919,392**	**$ 106,966,224**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.
- Beginning fund balance is comprised of the sum of fund balance for 2460, 2465, 2466, and 2467 and subtracting non-receivable loan amount of $443,682,802.

Revenue Notes:

- Outyear revenue inflation assumptions are consistent with figures provided by PSB and/or OEFA.

Expenditure Notes:

- Outyear expenditure inflation assumptions are consistent with figures provided by PSB and/or OEFA.

Other Fund Transactions Notes:

- The Interim Loan Program loans Homeless Housing fund balance to experienced housing developers on a short-term, interim basis to acquire property for affordable and homeless housing for households at or below fifty percent of area median income. The Program is capped at $15M and is authorized by King County Code 24.22.

Reserve Notes:

- Reserve for Encumbrances/Committed Projects reflects the out-year portion of multi-year capital and service projects as well as funding committed through the RFP process for future capital projects.
- Reserve for Credit Enhancement Projects reflects 1% of outstanding value of capital projects in the credit enhancement program.
- Reserve for Housing Repair Loans reflects a long-term, non-spendable receivable comprised of future repayments of housing repair loans. This amount is reserved to not overstate undesignated fund balance.
- The Rainy-Day Reserve is based on 30 days of HCD expenditures, excluding various one-time and external grant supported expenditures, as well as duplicated spending authorities in its adopted budget for credit enhancement and interim housing development loans and interfund transfers.
- Reserve for Fund 2467 for TOD/HTH Bond Projects expected to be fully spent by 2026.

Last Updated 6/27/2025 by HCD using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
DEVELOPMENTAL DISABILITIES (EN_A92000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**113,583,083**	**112,133,291**	**45.8**	**0.0**
2025 Annual Budget Biennialized	**227,166,166**	**224,266,582**	**45.8**	**0.0**
Base Budget Adjustments	1,547,497	0	0.0	0.0
Decision Package Adjustments	30,936,120	31,409,272	2.0	0.0
2026-2027 Executive Proposed	**259,649,783**	**255,675,854**	**47.8**	**0.0**
2026-2027 Executive Proposed Ordinance	**259,650,000**	**255,676,000**	**47.8**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Revenue and Expenditure Alignment Increase revenue and expenditure authority to align service levels to anticipated revenue for current programs within the Developmental Disabilities and Early Childhood Supports Division.	30,007,486	31,167,979	0.0	0.0
Administrative Service Changes				
AC_001 Business and Finance Officer Add a position to address the growing financial complexity of the fund and support increased reporting requirements and monitoring compliance. This position will focus on financial monitoring support.	345,277	0	1.0	0.0
AC_002 Senior Evaluator Add a position for the Early Supports for Infants and Toddlers (ESIT) program. This position will focus on systems-level performance measurement and evaluation support for ESIT.	382,957	0	1.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	241,293	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(87,000)	0	0.0	0.0
Central Rate Adjustments	287,400	0	0.0	0.0
Total Decision Package Adjustments	30,936,120	31,409,272	2.0	0.0

2026-27 Proposed Financial Plan

Developmental Disabilities and Early Childhood Supports | Fund 000001070

Category	2025 Estimated	2026-27 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**11,397,795**	**9,044,983**	**5,071,054**	**3,007,178**
Revenues				
Federal	2,089,741	4,310,976	4,521,352	4,743,350
State	85,337,055	218,762,523	229,700,649	241,185,682
Local	4,000,799	8,240,288	8,560,809	8,890,431
General Fund	-	-	-	-
Intragovernmental	1,033,688	1,634,128	1,713,873	1,798,024
Interfund Transfers	11,111,884	22,253,096	23,339,047	24,484,994
Other	390,248	474,844	498,016	522,469
Total Revenues	**$ 103,963,415**	**$ 255,675,854**	**$ 268,333,747**	**$ 281,624,950**
Expenditures				
Salaries, Wages & Benefits	7,418,451	19,023,800	20,066,304	21,246,203
Supplies	41,494	172,564	180,985	189,871
Other Operating Charges	96,614,196	234,784,413	246,189,452	258,277,354
Central Rates	1,028,738	2,770,367	3,140,488	3,561,942
Interfund Transfers	1,213,348	2,898,639	3,040,093	3,189,361
Total Expenditures	**$ 106,316,227**	**$ 259,649,783**	**$ 272,617,322**	**$ 286,464,732**
Estimated Underexpenditures			(2,219,700)	(2,221,000)
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 9,044,983**	**$ 5,071,054**	**$ 3,007,178**	**$ 388,397**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve	648,129	596,799	627,345	668,779
Total Reserves	**$ 648,129**	**$ 596,799**	**$ 627,345**	**$ 668,779**
Reserve Shortfall	-	-	-	280,383
Ending Undesignated Fund Balance	**$ 8,396,854**	**$ 4,474,254**	**$ 2,379,833**	**$ -**

Financial Plan Notes

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

2026-27 Proposed Budget ties to PBCS.

Outyear ***projections columns*** : revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

Federal/State/Intragovernmental reflects expected awards the division will have for the biennium to manage the programs.

Local revenue represents the Developmental Disabilities/Mental Health (DD/MH) millage property tax. The DDECS fund budgets 50% of DD/MH forecasted by OEFA.

Other funding reflects the interest earned from property tax fund balance.

Interfund Transfers reflect the division's allocation from the Best Starts for Kids (BSK) fund for the biennium.

Expenditure Notes:

The Expenditure Underspend is based on the amount of "Other Operating Charges" expenditures that are not subject to the inflation policy as it is allocated out as a lump sum (2028-29 $219,700; 2030-31 $221,000) and the trend that not all projects will be spent out as planned in the budget (for both outyear biennium it is estimated to be $2M per biennium).

Reserve Notes:

The division maintains a 30-day reserve based on total expenditures less BSK, State and Federal Awards.

Last Updated 09/10/2025 by PSB using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**500,518,397**	**439,626,266**	**190.6**	**0.0**
2025 Annual Budget Biennialized	**1,001,036,794**	**879,252,532**	**190.6**	**0.0**
Base Budget Adjustments	(156,223,882)	(21,212,062)	(1.7)	0.0
Decision Package Adjustments	(36,945,381)	(28,679,764)	(64.8)	1.0
2026-2027 Executive Proposed	**807,867,530**	**829,360,706**	**124.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**807,868,000**	**829,361,000**	**124.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_010 Trueblood Grant Accept and spend a grant from the Seattle Foundation to support Trueblood class members for temporary high support housing, enhanced clinical care services, and a systems integration specialist. DCHS will procure community partners for temporary high support housing to support clients needing additional stabilization prior to permanent housing, and will hire a TLT whose responsibilities will include systems navigation, training, and care coordination and support for housing providers and class members.	6,296,908	6,406,380	0.0	1.0
DS_011 BHASO Fund Creation Transfer all Behavioral Health Administrative Services Organization (BHASO) contracted expenditures, revenues, and related positions to the proposed BHASO Fund. This includes functions that DCHS contracts with the State Health Care Authority (HCA) for as the official King County BHASO, such as services for non-Medicaid eligible clients, Involuntary Treatment services, and multiple other prescribed block grants and proviso awards.	(141,366,241)	(145,516,678)	(70.8)	0.0
DS_012 Community Prevention and Wellness Initiative (CPWI) Continue funding for CPWI coalitions in King County that implement cannabis and other drug prevention programs for youth in multiple geographies, and provide resources for student assistance professionals in schools. These expenditures are backed by cannabis excise tax revenues received in the General Fund. These revenues also provide matching funds required to received corresponding State funding. This decision package corresponds to DS_010 in GF Transfer to DCHS (A69400).	114,000	660,381	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_003 BHRD Fiscal Structure Update Add FTE positions to implement the restructure of the BHRD fiscal team that BHRD has been piloting over the past year to manage the growth in size and complexity of this division since implementation of integrated managed care in 2018. This restructure will result in improved fiscal compliance, sustainability, and effectiveness.	1,171,176	0	4.0	0.0
AC_008 Workforce Investment Program Position Conversion Convert a TLT position on the BHRD Workforce Team into a permanent career service position to avoid losing essential capacity and continuity on work to coordinate the Workforce Learning Collaborative, support program evaluation efforts, and contribute to comprehensive and accurate annual reports. This position is and has been funded by MIDD revenue and no additional appropriation is needed.	0	0	1.0	0.0
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	976,356	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	1,012,220	0	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustments Adjust revenues and expenditures to align with BHRD's 2026-2027 baseline budget. This adjustment reflects technical changes including: Medicaid provider rate increases, adjustments to items funded by the state legislature, continuation of the behavioral health outreach pilot program, and shifting of appropriation between cost centers to align with where the services are being provided.	93,618,625	109,528,860	1.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	241,293	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	26,989	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	34,458	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(979,000)	0	0.0	0.0
Central Rate Adjustments	2,149,128	0	0.0	0.0
Total Decision Package Adjustments	(36,945,381)	(28,679,764)	(64.8)	1.0

2026-2027 Proposed Financial Plan
Behavioral Health Fund / 000001120

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 93,633,066**	**$ 68,399,947**	**$ 79,151,237**	**$ 98,035,130**
Revenues				
Covid Program Funding	10,050,900	-	-	-
Other Federal	10,486,133	5,734,605	6,023,629	6,319,389
Medicaid	276,193,566	602,694,343	643,918,636	686,932,401
Medicaid Leakage	50,819,462	116,091,268	124,031,911	132,317,243
Medicaid Admin	9,185,790	19,846,101	21,203,574	22,619,973
Non-Medicaid State (BHASO)	74,474,527	-	-	-
Other State	3,891,017	11,766,818	12,571,668	13,411,455
Intergovernmental/Local	5,133,148	16,754,183	17,900,169	19,095,900
Property Taxes	4,000,799	8,240,287	8,560,809	8,890,431
General Fund Transfer	237,824	660,381	-	-
MIDD Transfer	7,962,350	16,575,454	17,709,215	18,892,191
Health Through Housing Transfer	6,701,036	15,231,632	16,107,416	17,063,000
Other Interfund Transfers	6,673,540	12,704,600	13,573,595	14,480,311
Interest Revenue	3,200,000	3,061,034	3,278,674	3,505,230
Total Revenues	**$ 469,010,091**	**$ 829,360,706**	**$ 884,879,296**	**$ 943,527,524**
Expenditures				
Salaries, Wages & Benefits	30,072,171	50,087,577	53,318,226	56,650,615
Supplies	101,370	302,923	323,643	345,262
Other Operating Charges	376,972,965	594,303,184	634,953,522	677,368,417
Interfund Transfers	-	9,034,783	10,240,926	11,590,680
COVID Expenditures	10,050,900	-	-	-
MCO-Medicaid Leakage Expense	50,819,462	116,091,268	124,031,911	132,317,242
Contributions Other	-	-	-	-
Intragovernmental Services (Central Svcs)	8,679,985	26,462,678	29,995,446	33,948,845
Intragovernmental Contributions	17,546,356	11,585,117	13,131,730	14,862,492
Total Expenditures	**$ 494,243,210**	**$ 807,867,530**	**$ 865,995,403**	**$ 927,083,554**
Estimated Underexpenditures				
Other Fund Transactions				
BHASO Fund Balance Transfer to Fund 1100	-	(10,741,886)	-	-
Total Other Fund Transactions	**$ -**	**$ (10,741,886)**	**$ -**	**$ -**
Ending Fund Balance	**$ 68,399,947**	**$ 79,151,237**	**$ 98,035,130**	**$ 114,479,100**
Reserves				
Expenditure Reserve (s)				
Medicaid Contract Termination Reserve	10,000,000	10,000,000	10,000,000	10,000,000
Medicaid 60-Day Reserve	56,033,136	61,552,643	65,762,843	70,155,801
60-Day Rainy Day Reserve (Other Revenues)	4,451,849	3,796,411	4,027,912	4,268,534
Total Reserves	**$ 70,484,985**	**$ 75,349,054**	**$ 79,790,755**	**$ 84,424,335**
Reserve Shortfall	2,085,038	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 3,802,184**	**$ 18,244,375**	**$ 30,054,765**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.

Revenue Notes:

Reserve Notes:

- The Contract Termination Reserve are funds set aside in case a MCO terminates its KCICN agreement to cover any outstanding charges where the County would still be responsible to pay.
- The Medicaid 60-Day Reserve provides a buffer for cash flow needs between the receipt and expenditure of revenues, and for any reconciliation work the Health Care Authority does that require periodic lump sum payments.
- The 60-Day Rainy Day Reserve for Other Revenues provides a cash flow buffer and potential program ramp down funding if a

Last Updated 09/10/2025 by Emmy Heatherington using data from PBCS, Budget Templates, and BFPA and OEFA assumptions.

2026-2027 Executive Proposed Operating Budget
BHASO ADMIN AND SERVICES (EN_A91100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**0**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**0**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	145,500,967	145,516,678	80.8	0.0
2026-2027 Executive Proposed	**145,500,967**	**145,516,678**	**80.8**	**0.0**
2026-2027 Executive Proposed Ordinance	**145,501,000**	**145,517,000**	**80.8**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_007 Involuntary Treatment Act (ITA) Court Coordinator Provide funding for an Involuntary Commitment Court Coordinator in Superior Court that will support additional work and court volume. This decision package corresponds to DS_007 in Superior Court (A51000).	265,000	0	0.0	0.0
DS_008 Assisted Outpatient Treatment Coordinator Transfer funds to Superior Court for an Assisted Outpatient Treatment (AOT) Coordinator in ITA Court. This position is funded with dedicated AOT revenue from the State. This decision package corresponds to DS_008 in Superior Court (A51000).	187,474	0	0.0	0.0
DS_011 BHASO Fund Creation Transfer all BHASO contracted expenditures, revenues, and related positions to the proposed BHASO Fund. This includes functions that DCHS contracts with the State Health Care Authority (HCA) for as the official King County Behavioral Health Administrative Services Organization, such as services for non-Medicaid eligible clients, Involuntary Treatment services, and multiple other prescribed block grants and proviso awards.	141,366,241	145,516,678	70.8	0.0
Administrative Service Changes				
AC_001 BHASO Fund Manager Create a Fund Manager position for the new BHASO Fund. This high-level fiscal position will ensure BHASO financial oversight, management, and compliance, and aligns with DCHS's approach to fund management across all of the department's funds.	379,045	0	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_004 Peer Bridger Staffing Convert temporary Peer Bridger positions to FTEs to avoid disruptions to this program. DCHS's contract with the HCA provides direction and 90% of the funding for these staff, who were hired initially into temporary positions to expedite program startup. Making these positions FTEs will create stability for a program critical to the residential treatment system, as these positions assist individuals transition out of state psychiatric hospitals.	451,962	0	2.0	0.0
AC_006 PACT Program Manager Convert a temporary position to a FTE for supervision, implementation, and utilization management of the PACT program. PACT is an individualized treatment approach that offers intensive behavioral health services using a multi-disciplinary team. As PACT and Trueblood have both expanded, an additional position was needed to maintain program oversight.	359,620	0	1.0	0.0
AC_007 Involuntary Treatment Screeners Convert temporary Involuntary Treatment Screener positions to FTE positions to sustain state-mandated process improvements that have improved involuntary treatment processing times. In response to the state's Corrective Action Plan regarding Designated Crisis Responder response times, screeners were hired to improve workflow processes. Response times have been lowered and these positions are proposed to remain as FTEs to sustain this success.	1,891,625	0	6.0	0.0
Technical Adjustments				
TA_001 Guardian Ad Litem Costs at Involuntary Treatment Act (ITA) Court Transfer funds to Superior Court for Guardian Ad Litem costs related to ITA Court. This decision package corresponds to TA_001 in Superior Court (A51000).	600,000	0	0.0	0.0
Total Decision Package Adjustments	145,500,967	145,516,678	80.8	0.0

2026-2027 Proposed Financial Plan

BHASO FUND / 000001100

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance		**$ -**	**$ 10,757,597**	**$ 10,489,605**
Revenues				
Federal		11,518,526	12,094,452	12,687,080
State		133,998,152	143,244,024	152,841,374
Other				
Total Revenues	**$ -**	**$ 145,516,678**	**$ 155,338,476**	**$ 165,528,454**
Expenditures				
Salaries, Wages & Benefits		24,779,500	26,377,778	28,026,389
Supplies		166,600	178,095	190,027
Other Operating Charges		98,178,048	104,952,333	111,984,139
Central Rates		4,060,411	4,600,446	5,207,705
Interfund Transfers		18,316,408	19,497,816	20,716,430
Total Expenditures	**$ -**	**$ 145,500,967**	**$ 155,606,468**	**$ 166,124,690**
Estimated Underexpenditures				
Other Fund Transactions				
Fund Balance Transfer from Fund 1120		(10,741,886)		
Total Other Fund Transactions	**$ -**	**$ (10,741,886)**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ 10,757,597**	**$ 10,489,605**	**$ 9,893,369**
Reserves				
Health Care Authority Required Reserve		10,741,000	10,489,605	9,893,369
Total Reserves	**$ -**	**$ 10,741,000**	**$ 10,489,605**	**$ 9,893,369**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 16,597**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- 2026-2027 revenue assumes ongoing funding levels at the current July 2025 - December 2025 HCA contract. Changes in future contracts will be reflected in supplemental budget requests.

Expenditure Notes:

- Interfund Transfers reflects transfers to the legal system for Involuntary Treatment Act Court commitment-related legal work.

Other Fund Transaction Notes:

- This is a new fund, and fund balance will be transferred in from the Behavioral Health Fund (Fund 1120) at the beginning of 2026. DCHS has worked with King County FBOD and with the State Health Care Authority to determine what portion of the current Behavioral Health fund balance is attributable to BHASO work.

Reserve Notes:

- Health Care Authority Required Reserve - DCHS's contract with the state Health Care Authority prescribes a minimum and maximum reserve level for the King County BHASO of between $5.37 M and $10.74 M.

Last Updated 9/9/2025 by Emmy Heatherington using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
CRISIS CARE CENTERS (EN_A14600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**122,610,762**	**122,749,313**	**36.0**	**0.0**
2025 Annual Budget Biennialized	**245,221,524**	**245,498,626**	**36.0**	**0.0**
Base Budget Adjustments	(154,763)	0	0.0	0.0
Decision Package Adjustments	45,872,058	7,500,348	2.0	0.0
2026-2027 Executive Proposed	**290,938,819**	**252,998,974**	**38.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**290,939,000**	**252,999,000**	**38.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Behavioral Health Workforce Investment Fast-Tracking Bring forward funding originally planned for later years of the Crisis Care Centers Implementation Plan to support accelerated investment in the behavioral health workforce.	483,154	0	0.0	0.0
DS_002 Behavioral Health Care Coordination Platform IT Project Transfer to the DCHS IT capital fund (F3240) funding set aside in the Implementation Plan for a capital IT project. This decision package is related to a DCHS capital request for a Behavioral Health Care Coordination Platform technology project (1150811) in the DCHS capital fund.	5,145,356	0	0.0	0.0
Administrative Service Changes				
AC_011 Director of Strategic Partnerships Position Transfer Move the Director of Strategic Partnerships position to the DCHS Director's Office to reflect its broadened department-wide strategic scope and cross-divisional responsibilities.	(501,128)	0	(1.0)	0.0
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration Fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	181,915	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
CRISIS CARE CENTERS (EN_A14600)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration Fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	188,598	0	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustment to Match Adopted Implementation Plan Align 2026-2027 budgeted expenditures to the adopted Crisis Care Centers Implementation Plan.	39,517,713	0	3.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match the July 2025 forecast by the Office of Economic and Financial Analysis (OEFA).	0	7,500,348	0.0	0.0
Central Rate Adjustments	856,450	0	0.0	0.0
Total Decision Package Adjustments	45,872,058	7,500,348	2.0	0.0

2026-2027 Proposed Financial Plan
Crisis Care Centers Levy / 000001460

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 104,833,190**	**$ 138,016,905**	**100,077,060**	**$ 65,913,657**
Revenues				
State	-	-	9,700,000	-
Local	122,194,477	251,738,023	261,779,868	271,982,079
Other	5,000,000	1,260,951	2,500,000	1,500,000
Total Revenues	**$ 127,194,477**	**$ 252,998,974**	**$ 273,979,868**	**$ 273,482,079**
Expenditures				
Salaries, Wages & Benefits	5,686,527	14,038,965	14,935,011	15,867,636
Other Operating Charges	36,966,274	99,090,915	150,228,888	230,754,094
Central Rates	800,000	1,623,686	1,840,414	2,082,938
Transfer to DCHS Admin Fund	800,000	2,402,163	2,497,672	2,826,808
Transfers to Other Funds	1,014,500	7,218,700	2,350,092	2,659,780
Capital	77,343,461	166,564,390	136,291,194	17,551,814
Total Expenditures	**$ 122,610,762**	**$ 290,938,819**	**$ 308,143,271**	**$ 271,743,070**
Estimated Underexpenditures	**(28,600,000)**			
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 138,016,905**	**$ 100,077,060**	**$ 65,913,657**	**$ 67,652,666**
Reserves				
Rainy Day Reserve (s)	6,888,236	13,354,333	21,380,577	33,290,329
Capital Facility Reserve	35,000,000	35,000,000	-	-
Implementation Plan Expenditure Reserve	96,128,669	51,722,727	44,533,080	34,362,337
Total Reserves	**$ 138,016,905**	**$ 100,077,060**	**$ 65,913,657**	**$ 67,652,666**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenues are projected based on the OEFA July 2025 forecast and expenditures are projected based on the CCC Implementation Plan.

Revenue Notes:

- Local revenues are based on the July 2025 OEFA forecast.
- 2028-2029 projected State revenue includes Department of Commerce funding for the south King County CCC (in response to the settlement agreement in A.B., by and through Trueblood, et al., v. DSHS, et al., No. 15-35462.

Expenditure Notes:

- Expenses reflect a cost model that includes agency assumptions on CCC operation start dates, CCC providers operational costs, contract expense timing, and capital acquisitions.
- CCC operations costs (pharmacy, transportation, capital maintenance) were inflated using BFPA growth assumptions.
- 2025 Estimated Capital Expenditures includes $23.8M for the Broadway Facility purchase.
- 2025 Underexpenditure is based on year-to-date actuals and forecasted expenditures through the end of the year for operating expenses. In addition, $13.5M for a residential treatment facility at the Broadway location is assumed to carry forward to 2026.

Reserve Notes:

- Rainy Day Reserve represents 60 days of operating expenditures as directed in Ordinance 19572.
- Capital Expenditure Reserve is for the remaining capital investment in a fifth CCC planned for 2028-2029.

Last Updated 9/12/25 by PSB and DCHS using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
MENTAL ILLNESS AND DRUG DEPENDENCY FUND (EN_A99000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**115,382,530**	**94,551,654**	**23.0**	**0.0**
2025 Annual Budget Biennialized	**230,765,060**	**189,103,308**	**23.0**	**0.0**
Base Budget Adjustments	(35,587,649)	0	0.0	0.0
Decision Package Adjustments	2,229,745	15,883,787	(1.0)	0.0
2026-2027 Executive Proposed	**197,407,156**	**204,987,095**	**22.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**197,408,000**	**204,988,000**	**22.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Buprenorphine Telehealth Line Maintain one-time funding for the 24/7 Buprenorphine Telehealth Line and policy development that includes those with lived experience (CD_07).	800,000	0	0.0	0.0
DS_002 Community Driven Behavioral Health Grants Maintain partial one-time funding for Community-Driven Behavioral Health Grants for Cultural and Ethnic Communities (SI-01).	844,000	0	0.0	0.0
DS_003 Contingency Management Learning Collaborative Maintain one-time funding for the Contingency Management Collaborative project (CD-07).	100,000	0	0.0	0.0
DS_004 Washington Recovery Alliance Maintain one-time funding for a contract with the Washington Recovery Alliance (WRA) which is a peer-based organization that focuses on substance use disorder community engagement and recovery supports (SP-09).	500,000	0	0.0	0.0
DS_005 MIDD Workforce Initiative Maintain one-time investments in the King County Integrated Care Network (KCICN) workforce initiative aimed at attracting and preparing new behavioral health professionals to promote long-term workforce stability (SI-04).	1,000,000	0	0.0	0.0
DS_006 Recovery High School Maintain one-time funding for the Recovery High School program at Seattle Public Schools: (SP-09).	112,756	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
MENTAL ILLNESS AND DRUG DEPENDENCY FUND (EN_A99000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_007 Vital/Familiar Faces Program Maintain one-time diversion support from the Seattle City Attorney's office and to provide an economic adjustment to the Vital program (SP-14).	132,000	0	0.0	0.0
DS_008 MIDD Economic Adjustments Fund economic adjustments for MIDD initiatives to account for inflationary costs.	9,871,490	0	0.0	0.0
DS_009 MIDD Renewal Positions Maintain one-time TLT positions through the biennium to support the MIDD renewal process. One position ends July 2027.	1,404,424	0	0.0	0.0
DS_011 Domestic Violence and Sexual Assault Services Maintain half of the one-time funding for expansion staffing for Domestic Violence and Sexual Assault Providers (MIDD funded PRI-09 and PRI-10).	759,039	0	0.0	0.0
DS_016 Strength at Home Program for Domestic Violence Maintain and expand one-time funding for the Strength at Home Program, administered by the Department of Public Defense. Corresponds with DS_012 in EN_A98500.	300,000	0	0.0	0.0
DS_018 High Care Utilizer Team Reduction Reduce the High Care Utilizer Team (CD-05). Other models, such as post-crisis-follow-up being developed through DCHS's Crisis Care Centers are being piloted and can scale to address this need.	(680,750)	0	0.0	0.0
DS_019 Behavioral Health Risk Assessment Tool Funding Shift Move costs for the Behavioral Health Risk Assessment Tool to the General Fund. The program is managed by the Department of Adult and Juvenile Detention (DAJD).	(683,248)	0	0.0	0.0
DS_020 CCAP and PALS Reductions Reduce MIDD funding Community Center for Alternative Programs (CCAP) (RR-02) and Pre-trial Assessment and Linkage Services (PALS) (RR-15). DCHS will work with DAJD to ensure core needs are met and work with providers to access alternate funds for other services.	(316,125)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_021 Prevention and Early Intervention for Adults Over 50 Reduction Reduce funding for Prevention and Early Intervention for Adults over 50 (PRI-03). DCHS will work with Public Health and affected providers to mitigate service impacts.	(643,742)	0	0.0	0.0
DS_022 Crisis Intervention Training Reduction Reduce DCHS contract amount for Crisis Intervention Training (PRI-08) with the Washington Training Commission by 75%. State requirements and funding has changed since these funds were first allocated. DCHS will work with the Training Commission to mitigate impacts.	(1,090,440)	0	0.0	0.0
DS_023 Geriatric Regional Assessment Team Reduction Reduce funding for Geriatric Assessment Team (GRAT) (PRI-04). Needs will be met by the Mobile Rapid Response Crisis Teams (MRRCT).	(874,082)	0	0.0	0.0
DS_024 Overdose and Prevention and Dispensing Funding Shift Shift costs from MIDD to Crisis Care Centers (CCC) Levy for one position working on Overdose and Prevention and Dispensing (CD-07) in 2026-2027 only.	(477,613)	0	0.0	0.0
Administrative Service Changes				
AC_001 HARPS MIDD Operations Maintain one-time funding for the Housing and Recovery through Peer Services (HARPS) housing voucher program (RR-01).	527,275	0	0.0	0.0
AC_002 DCHS Facility Management Funds Create a dedicated funding source for BHRD owned facilities to provide routine facilities management, planned facility renovations, and emergency facility needs.	1,950,000	0	0.0	0.0
AC_005 Performance, Measurement & Evaluation FTE Transfer Transfer Performance, Measurement & Evaluation FTE from MIDD to the Directors Office to reflect actual workload.	(424,250)	0	(1.0)	0.0
AC_008 MIDD Budget Alignment Align budget with actual expected resource needs. Includes reductions in programs that have historically had significant underspend.	(10,711,430)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_013 Internal Controls and Audit Response Overhead Contribution Contribute to DCHS Administration fund for investments to strengthen internal controls and advance fiscal accountability to address findings and recommendations from a recent King County audit. Aligns with AC_013 in Community and Human Services Administration (A93500).	203,173	0	0.0	0.0
AC_014 Office Space Needs Overhead Contribution Contribute to DCHS Administration fund to support the lease and buildout of additional office space to meet projected departmental space needs. Aligned with decision package AC_014 in Community and Human Services Administration (A93500).	210,636	0	0.0	0.0
Technical Adjustments				
TA_001 DCHS Overhead Adjustments Technical adjustment to reflect the proposed 2026-2027 DCHS overhead rate.	536,303	0	0.0	0.0
TA_002 One-time Funding Shift to the General Fund Shift 2026 Superior Court costs for the Family Intervention Restorative Services program (CD-13) to the General Fund to preserve MIDD services.	(1,361,469)	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	15,883,787	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(128,000)	0	0.0	0.0
Central Rate Adjustments	369,798	0	0.0	0.0
Total Decision Package Adjustments	2,229,745	15,883,787	(1.0)	0.0

2026-27 Proposed Financial Plan
MIDD / 000001135

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 47,764,031**	**$ 20,143,714**	**$ 20,107,734**	**$ 17,919,582**
Revenues				
Sales Tax	92,579,683	203,448,809	213,889,221	227,455,165
Other/Interest	1,050,000	1,538,286	1,752,175	1,979,630
Total Revenues	**$ 93,629,683**	**$ 204,987,095**	**$ 215,641,396**	**$ 229,434,795**
Expenditures				
Salaries, Wages & Benefits	16,207,395	32,756,190	34,868,964	37,048,274
Supplies	141,019	261,134	279,152	297,855
Other Operating Charges	77,908,030	126,923,267	114,223,267	118,093,267
Central Rates	1,353,296	3,512,480	3,981,396	4,506,144
Interfund Transfers	32,640,260	60,570,004	64,476,769	68,506,567
Total Expenditures	**$ 128,250,000**	**$ 224,023,075**	**$ 217,829,549**	**$ 228,452,108**
Estimated Underexpenditures	**(7,000,000)**	**(19,000,000)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 20,143,714**	**$ 20,107,734**	**$ 17,919,582**	**$ 18,902,269**
Reserves				
Medicaid/Federal Contingency Reserve		8,000,000		
Rainy Day Expenditure Reserve	19,438,356	8,425,606	17,903,799	18,776,886
MOUD Reserve		5,000,000		
Total Reserves	**$ 19,438,356**	**$ 21,425,606**	**$ 17,903,799**	**$ 18,776,886**
Reserve Shortfall	-	1,317,872	-	-
Ending Undesignated Fund Balance	**$ 705,358**	**$ -**	**$ 15,784**	**$ 125,384**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Revenues for sales tax are based on economic forecast for sales tax and updated planning assumptions for interest earned.

Expenditure Notes:

- 2028-2031 assume MIDD III will implement a new implementation plan based on expected revenue.
- 2028-2031 assume category spending in the same amounts as 2026-27, inflated using BFPA assumptions for labor, central rates, supplies, and interfund transfers. Remaining amounts are allocated to other operating charges.

Reserve Notes:

- 2026-2027 Rainy Day Reserve based on 30 days of expenditures. In the event of a recession, appropriation may need to be reduced in a supplemental budget, or the Medicaid/Federal Contingency reserve may need to be reduced.
- 2026-2027 MOUD reserve reflects possible costs associated with implementing legally required Medications for Opioid Use Disorder (MOUD) in King County Jails.
- 2028-2031 Rainy Day reserves based on 60 days of expenditures.

Last Updated 9/4/2025 by Elly Slakie using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3240 DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3240 DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1134637	**DCHS DO Case Management Modernization** STANDALONE		$248,557	**Scope:** This project is for the implementation of a modernized case management data system that provides real-time dashboards and queryable data, and the ability to process payments, client incentives, and vendor payment vouchers. **Description of Budget Request:** This request is to true up the appropriation total to match the actual amount spent on the project that was completed and closed out by the KCIT Project Review Board (PRB) in August 2023.
1150811	**Behavioral Health Care Coordination Platform** STANDALONE		$5,145,356	**Scope:** This project will design, implement, and support a modern, secure and interoperable Behavioral Health Crisis Care Coordination Platform for King County's behavioral health (BH) crisis system. The platform will enable real-time, electronic data exchange for the purposes of care coordination among the Crisis Care Centers, Designated Crisis Responders, and other behavioral health and crisis service providers and partners, including those in the King County Integrated Care Network (KCICN) and the King County Behavioral Health Administrative Service Organization (BH-ASO). The new system will replace the clinical usage of the Extended Client Look-up System (ECLS) for the purposes of facilitating secure, real-time access to critical client information and supporting care coordination during and after an individual experiences a BH crisis. The new platform enables clinical providers to access more up-to-date data sources and types that are not currently available and give a holistic picture about the clients utilizing crisis care services. The solution will comply with accessibility standards, leverage enterprise API management for integration with internal and external systems and support robust reporting and oversight functions. **Description of Budget Request:** The requested appropriation will fund vendor-supported design and implementation of an MVP for the Behavioral Health Care Coordination Platform, as well as KCIT's project management and data and security support. Budget authority is needed to initiate vendor contracts. Contingency is included in the Acquisition Phase.
3240 - DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL		**Total**	**$5,393,913**	
Grand Total			**$5,393,913**	

2026-2027 Proposed Financial Plan
DCHS Technology Capital Fund / 000003240

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	79,973	-	79,973	-	-
Transfer from DCHS Administration Fund	-	-	-	-	-
Transfer from the Behavioral Health Fund	(242,362)	248,557	6,195	-	-
Transfer from Crisis Care Center Levy Fund	-	5,145,356	5,145,356	-	-
Total Capital Revenue	**$ (162,389)**	**$ 5,393,913**	**$ 5,231,524**	**$ -**	**$ -**
Capital Appropriation:					
1136362 IMC Ph II	59,358	-	59,358	-	-
1134636 CORE	-	-	-	-	-
1134637 CMIS	(248,557)	248,557	-	-	-
1143568 Contract Mgmt Sys (CMS) Replacement	26,810	-	26,810	-	-
1148717 BH Care Coordination Platform	-	5,145,356	5,145,356	-	-
Total Capital Appropriation	**$ (162,389)**	**$ 5,393,913**	**$ 5,231,524**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated at Budget Development	2026-2027 Biennial-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 123,232**	**$ 123,232**	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**
Capital Funding Sources						
Crisis Care Center Levy Fund	-	-	-	5,145,356	-	-
Total Capital Revenue	**$ -**	**$ -**	**$ -**	**$ 5,145,356**	**$ -**	**$ -**
Capital Expenditures						
1134637 CMIS	-	-	-	-	-	-
1134636 CORE	-	-	-	-	-	-
1136362 IMC Ph II	-	-	-	-	-	-
1143568 CMS Replacement	43,259	43,259	-	-	-	-
1158011 BH Care Coord Platform	-	-	-	5,145,356	-	-
Total Capital Expenditures	**$ 43,259**	**$ 43,259**	**$ -**	**$ 5,145,356**	**$ -**	**$ -**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**
Reserves						
Dedicated to budgeted projects	-	-	-	-	-	-
Available for future projects	-	-	-	-	-	-
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**	**$ 79,973**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- Q2-2025 ABC disappropriation: CORE project (1134636) -$85,132
- 2026-2027 Estimated: The proposed $248K for the CMIS project (1134637) will offset budget shortfall of the same amount. Because the expenditure was already incurred and the project is already closed, this amount is not showing in the 2026-2027 estimated column.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated 9/11/2025 by Gauhar Serikbayeva using data from BI Publisher reports.

PUBLIC HEALTH – SEATTLE & KING COUNTY

MISSION

Public Health - Seattle & King County (PHSKC) works to promote and improve the health and well-being of all people in King County by leading with racial equity and changing systems and structures that impact health.

OVERVIEW

PHSKC protects and promotes the health of every King County resident and visitors through population based and direct services. Through an equity-based approach, the department addresses critical community issues, including health inequities in the context of racism as a public health crisis, emerging infectious diseases, the opioid crisis, homelessness and the health impacts of climate change.

To meet these varied challenges, PHSKC provides services to every King County resident and visitor; however, the department works to prioritize the greatest needs while assuring, at a population-level, the protection of health for the entire region. Complexities include heath inequalities that are being addressed in the context of racism as a public health crisis, emerging infections, the opioid crisis, climate change, youth mental health, and homelessness. PHSKC must also deliver linguistically and culturally appropriate information about public health issues in an increasingly diverse community. To meet these varied challenges, PHSKC strives within its complex funding environment to partner with communities and stakeholders, use research and data to understand root causes and measure results, and leverage its expertise across a wide range of services.

A strength of the department is that it operates many different services. PHSKC is organized into eight areas:

- **Cross-cutting Services:** Includes Communications; Preparedness; Health Policy and Planning; and local government relations including the King County Board of Health.
- **Prevention:** Serves the community by monitoring, investigating, controlling, and preventing transmission of over 60 notifiable communicable diseases. The division also includes the Medical Examiner's Office and Vital Statistics.

- **Health Sciences:** Addresses some of the leading causes of chronic diseases and injuries and their social determinants. The division also includes the Assessment, Policy Development, and Evaluation (APDE) unit.
- **Community Health Services (CHS):** Provides direct services to King County's most vulnerable individuals through Parent-Child Health, Family Planning, Oral Health, Primary Care, Healthcare for the Homeless, and a variety of community partnership programs.
- **Environmental Health (EH):** Focuses on prevention of disease through sanitation, safe food and water, proper disposal of wastes and toxics, and promoting safe and healthy environmental conditions throughout King County for the benefit of all residents and visitors.
- **Emergency Medical Services (EMS):** Operates a coordinated regional partnership providing a continuum of care for people in need of emergency medical care.
- **Jail Health Services:** Provides health services to detained individuals by assessing and stabilizing serious health problems with a focus on transitioning patients back to services in the community.
- **Administrative Services:** Includes finance, compliance, electronic health record and billing management, contracts, procurement, real estate services, and human resources.

2026-2027 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**320,047,878**	**306,598,528**	**994.0**	**5.0**
2025 Annual Budget Biennialized	**640,095,756**	**613,197,056**	**994.0**	**5.0**
Base Budget Adjustments	(16,662,753)	(41,443,243)	0.0	(4.0)
Decision Package Adjustments	7,246,799	13,538,038	(9.9)	2.5
2026-2027 Executive Proposed	**630,679,802**	**585,291,851**	**984.2**	**3.5**
2026-2027 Executive Proposed Ordinance	**630,680,000**	**585,292,000**	**987.2**	**3.5**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Naloxone Distribution for Overdose Prevention Expand naloxone distribution infrastructure, including vending machines and other community-based models. Backed by Crisis Care Centers Levy funding. Also supports work to engage community partners to increase equitable access to harm reduction supplies. fund naloxone distribution infrastructure, including vending machines and other community-based models.	2,246,125	2,325,154	1.0	0.0
DS_002 Overdose Prevention and Response Programs Update overdose prevention and response program budget backed by MIDD funding. Programming includes outreach, harm reduction programming, and staff support.	(1,860,390)	1,056,705	0.0	0.0
DS_003 Tobacco Prevention and Control Program Expansion Expand King County's tobacco prevention and control efforts, supported by JUUL and Altria settlement funds. Programming promotes prevention programming, including community engagement, fiscal oversight, and program management. Revenues exceeding expenditures cover overhead charges.	1,973,990	2,429,671	4.0	0.0
DS_005 City of Seattle Human Services Department (HSD) Strategies Alignment Align the budget to reflect an updated contract with the City of Seattle HSD. Contract reflects the mayoral directive to enhance the City's investment in substance use disorder interventions.	1,508,711	(404,414)	8.3	0.0
DS_006 Mobile Vaccination Team Nurse Reallocate existing State Flex surge funding to support a Registered Nurse as part of the Mobile Vaccination Team.	487,831	0	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_007 Public Health Infrastructure Grant Workforce and Community Partner Continuation Extend grant funding for Public Health's infrastructure, workforce, data systems, and community partner communication strategies. Funding from the Centers for Disease Control and Prevention (CDC). Revenues exceeding expenditures cover existing staff and overhead charges.	964,282	8,839,524	(2.0)	2.0
DS_008 Best Starts for Kids Community Wellbeing Initiative Strategy Expand program for Centering Diverse Healers Contracts to increase young people's access to culturally congruent mental health services. Associated with DS_002 in the BSK fund. Revenues exceeding expenditures cover overhead charges.	289,509	490,108	0.0	0.5
DS_009 Best Starts for Kids Prenatal to Five Basic Needs and Lactation & Perinatal Supports Expand BSK Prenatal to Five partnerships to deliver culturally congruent lactation and perinatal support. Associated with DS_005 in the BSK fund.	650,000	650,000	0.0	0.0
DS_010 Adult Dental Program Reduction and General Fund Reallocation Reduce King County Adult Dental Program (KCADP) to sustain other programs in Public Health facing reduced State Foundation Public Health Services (FPHS) funding. Reallocates existing King County GF.	(1,409,318)	(586,000)	0.0	0.0
DS_011 Regional Office of Gun Violence Prevention (ROGVP) Sustain ROGVP core services in Unincorporated King County through the biennium. Also extends for one year services in South King County cities, along with countywide case management, financial intermediary support, and temporary County staff. Associated with DS_011 in the GF Transfer to DPH.	6,837,211	4,476,675	0.0	0.0
DS_012 Cannabis Prevention Program Add Cannabis Prevention Program community grants, funds for community engagement, and an assessment of a pilot intervention funded by excise tax revenue. Coordinated with the King County Cannabis Inter-Departmental team and associated with DS_012 in the GF Transfer to Public Health. Revenues exceeding expenditures cover overhead charges.	315,000	400,000	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_013 Reduction of Prevention Services and Early Intervention for Adults Adjust service level to match available funding from MIDD for contracted support for specialized services for older adults. Contracted partners include community health clinics, several of which are part of the King County Integrated Care Network. Associated with DS_021 in the MIDD fund.	(643,742)	(643,742)	0.0	0.0
Administrative Service Changes				
AC_001 Ryan White HIV Program Manager Position Convert a temporary project manager to career service due to the continued need for the HIV Ryan White Program. Existing Ryan White grant revenue will cover the costs of this position.	325,641	0	1.0	0.0
AC_002 Childcare Health Program Position Reduction Eliminate one vacant communication position in the Childcare Health Program to align expenditures with funding from the City of Seattle Early Learning Health program.	(290,637)	0	(1.0)	0.0
AC_003 Vacant Position Reductions in Public Health Clinic Programs Eliminate 27 vacant positions in the First Steps and Dental programs that are not needed to meet current demand. Includes additional vacancy savings to further reflect projected labor costs. Positions include partial FTEs, resulting in fewer total FTEs than position reductions.	(11,854,010)	0	(25.2)	0.0
AC_004 Public Health Clinic Site Maintenance and Improvement Enhance safety and improve staff working conditions at multiple Public Health centers by providing one-time facility updates at multiple locations and security at North Dental clinic.	960,000	0	0.0	0.0
AC_005 Public Health Sexual Partner Notification IT Capital Project Reappropriation Add funding to close the Public Health Sexual Partner Notification IT capital project. Added costs associated with a project delay. Associated with project #1143732 in the Public Health IT Capital Fund.	90,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_006 State Foundational Public Health Services Language Access Program Staffing Increase staffing to support the Language Access Program funded by State Foundation Public Health Services. Reduces translation services contracts to offset the increase of labor cost.	(19,054)	0	0.5	0.0
AC_007 Best Starts for Kids Communities of Opportunity Contract Management Capacity Add one position to the Best Starts for Kids (BSK) Communities of Opportunity (COO) program to manage contracts and support collaboration with the Seattle Foundation and private sponsors. Associated with AC_004 in the BSK fund. Revenues exceeding expenditures cover overhead charges.	330,418	462,100	1.0	0.0
AC_008 Best Starts for Kids Health Science Staff Capacity Add one position to provide fiscal support and contract review for over 90 active contracts across four BSK strategies. Associated with AC_004 in the BSK fund. Revenues exceeding expenditures cover overhead charges.	318,218	441,698	1.0	0.0
AC_009 Best Starts for Kids Co-leads Administrative Support Add an administrative position to assist BSK co-leads and provide cross-department support between the Department of Community and Human Services (DCHS) and Public Health. Associated with AC_004 in the BSK fund. Revenues exceeding expenditures cover overhead charges.	278,793	383,608	1.0	0.0
AC_010 Juvenile Justice Equity Steering Committee (JJESC) Transfer the Juvenile Justice Equity Steering Committee (JJESC) from Public Health to PSB to better align budget with coordination role in PSB. The JJESC is a multi-system partnership effort to reduce disproportionality in juvenile justice, education, Department of Children, Youth and Families, and the behavioral health system. Aligns with AC_001 in PSB and AC_010 in the GF Transfer to Public Health.	(125,000)	(125,000)	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_011 Community Supports for Electronic Monitoring (EM) Transfer the Community Supports for EM contracts from Public Health to the Department of Adult and Juvenile Detention (DAJD) to better align budget with coordination role in DAJD. The program provides funding for community organizations to engage directly with youth who would be assigned EM instead of secure detention. Aligns with AC_006 in DAJD and AC_011 in the GF Transfer to Public Health.	(900,000)	(900,000)	0.0	0.0
AC_012 Office Space Conversion to Increase Capacity Add cubicles by converting collaboration spaces and increasing density of existing desk space to facilitate more in-office work for existing staff. Includes temporary staffing support.	687,000	0	0.0	0.0
Technical Adjustments				
TA_001 Medicaid Administrative Claiming (MAC) Contract Expense Correction Correct Medicaid Administrative Claiming (MAC) contract expenditures to previously budgeted amounts.	550,000	0	0.0	0.0
TA_003 Medical Chiefs and Medical Records Overhead Allocation Allocate costs for the Health Information Technology team, Electronic Medical Records, Pharmacy Chief, Nursing Chief, Dental Chief, and Infolinx (medical record tracking software) to the Community Health Services and Prevention divisions within the Public Health Fund and the Jail Health Services Division in the General Fund.	(409,226)	0	0.0	0.0
TA_004 School Based-Mental Health Programming Expansion Add staff to manage the mental health program at 29 school-based health centers. Program was expanded in the 2025 1st Omnibus based on funding from the Seattle Department of Education & Early Learning.	210,116	250,000	1.0	0.0
TA_005 Health Resources and Services Administration (HRSA) Behavior Health Services Extension Extend Behavioral Health Services through contracts providing Substance Use Disorder (SUD) outreach-based mental health. Funding from HRSA extends a one-time addition included in the 2025 1st Omnibus.	450,000	500,000	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_007 Community Health Worker CARE Grant Reduction Eliminate the Community Health Workers – COVID-19 Approach to Recovery and Evaluation (CHW CARE) grant that ended in August 2025. Funded by the CDC, the grant started in August 2021.	(5,889,289)	(6,000,000)	(1.0)	0.0
TA_009 Best Starts for Kids Administrative Staff Capacity Shift cost of a partial FTE from an expiring grant and lost state revenue to BSK. Staff will provide administrative support given the increase of program and operational capacity. Associated with AC_001 in the BSK fund.	0	357,042	0.0	0.0
TA_010 Best Starts for Kids Data and Evaluation Labor Cost Alignment Increase BSK funding in Public Health to cover existing labor costs given staff reclassification and wage inflation. Associated with TA_002 in the BSK fund.	0	780,000	0.0	0.0
TA_011 Opioid Settlement Revenue and Expenditures Align projected expenditures with recognized revenue from opioid settlements. Adjusts budget to reflect phased spending as program activities continue to scale up over multiple years.	(443,855)	(554,820)	0.0	0.0
TA_012 HIV Epidemic Centers for Disease Control and Prevention (CDC) Grant Extend the Ending the HIV Epidemic (EHE) grant, awarded by the CDC from August 2024 through May 2029 to provide low-barrier HIV prevention and care services like PreP, HIV care, social, mental health, and substance use services. Revenues exceeding expenditures cover existing staff and overhead charges.	2,231,346	4,629,152	0.0	0.0
TA_013 Overdose to Action CDC Grant Extend the Overdose to Action (OD2A) grant, awarded by the CDC from September 2023 through August 2028 to prevent opioid misuse, reduce overdose risk, and improve access to treatment and recovery through surveillance, community partnerships, and evidence-based interventions. Revenues were included in the base budget.	3,078,000	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	(15,215,837)	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_051 Revenue and Expenditure True Up Adjust revenues and expenditures for technical changes such as inflation adjustments and updated costs to match grant revenues across programs.	2,713,263	3,265,873	(0.5)	0.0
TA_095 Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund costs to the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, and Jail Health Services and the Medical Examiner's Office in the General Fund. Allocated costs include Public Health human resources, office of the director, other department-wide administrative, management and support services, and some County central rates.	1,279,482	0	0.0	0.0
TA_096 Public Health Division Overhead Allocations Allocate department and County overhead costs to the cost center level. Allocated costs include information technology, division overhead, department overhead, and some County central rates.	(12,264)	0	0.0	0.0
TA_100 Best Starts for Kids Implementation Plan Adjustments Adjust revenues and expenditures to match the adopted Best for Kids Implementation Plan.	1,408,282	6,230,541	0.0	0.0
TA_110 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	48,288	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	108,058	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(4,918,000)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	480,000	0	0.0	0.0
Central Rate Adjustments	5,202,020	0	0.0	0.0
Total Decision Package Adjustments	7,246,799	13,538,038	(9.9)	2.5

2026-2027 Proposed Financial Plan
Public Health / 000001800

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 176,505,225**	**$ 165,633,974**	**$ 120,246,023**	**$ (6,697,686)**
Revenues				
Licenses and Permits	546,364	1,142,391	1,220,577	1,300,785
Federal Grants Direct	30,359,803	47,557,132	49,951,986	52,376,892
Federal Grants Indirect	32,986,596	57,739,910	60,647,542	63,591,662
State Grants	8,948,219	12,178,572	13,012,085	13,867,143
State Entitlements	19,451,477	54,690,650	54,690,650	54,690,650
Grants from Local Units	29,722,000	13,444,000	3,679,711	3,921,514
Charge for Services	78,653,211	171,043,510	175,490,641	180,053,398
Fines and Forfeits	-	6,000	6,411	6,832
Miscellaneous Revenue	1,086,932	3,476,208	3,710,187	3,953,993
Non Revenue Receipts	-	-	-	-
Transfers In	75,232,715	211,718,299	173,660,219	185,071,888
Revenue from Tobacco & Opioid Settlements Subfund	5,210,164	12,295,179	15,496,261	17,518,353
Total Revenues	**$ 282,197,481**	**$ 585,291,851**	**$ 551,566,270**	**$ 576,353,110**
Expenditures				
Wages and Benefits	138,614,282	313,955,562	334,209,270	354,765,252
Supplies	8,555,934	15,680,556	16,753,748	17,854,681
Services-Other Charges	99,862,933	202,949,424	213,439,479	227,465,147
Intragovernmental Services	39,807,636	84,729,386	96,041,523	108,304,490
Capital Outlay	754,656	149,316	159,535	170,019
Debt Service	-	-	-	-
Intragovernmental Contributions	117,662	455,880	516,744	582,724
Contingencies	22,904	45,808	48,943	52,159
Contra Expenditures		-	-	-
Applied Overhead	(727,011)	-	-	-
Expenditures from Tobacco & Opioid Settlements Subfund	6,059,736	12,713,870	17,340,737	18,565,704
Total Expenditures	**$ 293,068,732**	**$ 630,679,802**	**$ 678,509,979**	**$ 727,760,176**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 165,633,974**	**$ 120,246,023**	**$ (6,697,686)**	**$ (158,104,751)**
Reserves				
Fund Balance Reserve - Tobacco & Opioid Settlements Subfund	46,436,564	46,017,873	44,173,398	43,126,046
Emergency Reserve	7,326,718	7,883,498	8,481,375	9,097,002
Technology/Capital Reserve	2,000,000	3,500,000	3,500,000	3,500,000
Rainy Day Reserve (60 days)	23,388,539	28,765,893	35,145,157	37,611,186
Reserve for Out Years	86,482,153	34,078,760	-	-
Total Reserves	**$ 165,633,974**	**$ 120,246,023**	**$ 91,299,930**	**$ 93,334,235**
Reserve Shortfall	-	-	97,997,615	251,438,986
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance except as noted below.

Revenue Notes:

Foundational Public Health Services is held flat per previous years' State allocations. Patient-Generated Revenue is inflated by 1.3% annually in out years. Mission Population funding from the Hospital Services Agreement with University of Washington Medicine is removed from future estimates starting in 2028 (included as $56M in 2026-2027).

Expenditure Notes:

One-time Office of Regional Gun Violence funding proposed for 2026 does not extend into later biennia.

Reserve Notes:

The rainy day reserve was calculated using a 60 day expenditures average, adjusted for grants and inter-County revenues, including KC General Funds, Best Starts for Kids, the Mental Illness and Drug Dependency fund, and Veterans, Seniors and Human Services Levy. The Harborview funding is included in the reserve calculation. The "Reserve for Out Years" is funding that is needed to partially address the budget gap in 2028-2029. The Emergency Reserve of 5% of expenditures for 6 months is set aside for specific public health emergencies and is to be used based on a future appropriation and revised as needed. The Capital Reserve is calculated at the level of recent capital project requests and anticipated increases as technology need evolve and expand. The Tobacco & Opiod subfund retains a restricted balance that cannot be used to address the overall fund balance deficit in outyears.

Last Updated August 29, 2025 by Laura Pitarys using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
PUBLIC HEALTH ADMINISTRATION (EN_A89000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**18,967,939**	**18,967,939**	**82.2**	**0.0**
2025 Annual Budget Biennialized	**37,935,878**	**37,935,878**	**82.2**	**0.0**
Base Budget Adjustments	1,349,667	0	0.0	0.0
Decision Package Adjustments	968,818	2,318,485	0.0	0.0
2026-2027 Executive Proposed	**40,254,363**	**40,254,363**	**82.2**	**0.0**
2026-2027 Executive Proposed Ordinance	**40,255,000**	**40,255,000**	**82.2**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 City of Seattle Contract Leadership Allocation and Compliance Expenditure Update Increase the portion of Public Health leadership costs charged to the City of Seattle, thereby reducing costs charged through departmental overhead. Also updates budget for licenses and fees to meet actual costs.	65,038	0	0.0	0.0
TA_050 Revenue Adjustments Revised budgeted revenues to match current forecast.	0	2,318,485	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(473,000)	0	0.0	0.0
Central Rate Adjustments	1,376,780	0	0.0	0.0
Total Decision Package Adjustments	968,818	2,318,485	0.0	0.0

2026-2027 Proposed Financial Plan
Public Health Administration Fund / 000001890

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Revenues				
Charge for Services	18,967,939	40,254,363	43,319,910	44,260,669
Miscellaneous Revenue	-	-	-	
Total Revenues	**$ 18,967,939**	**$ 40,254,363**	**$ 43,319,910**	**$ 44,421,534**
Expenditures				
Wage and Benefits	15,192,280	31,212,697	33,225,916	33,163,491
Supplies	234,073	468,146	499,656	532,490
Services - Other Charges	601,683	1,410,948	1,505,917	1,604,875
Intragovernmental Services	2,925,997	7,123,452	8,044,714	9,071,895
Capital Outlay	3,810	7,620	8,133	8,667
Debt Service	-	-	-	-
Intragovernmental Contributions	10,096	31,500	35,574	40,116
Applied Overhead	-	-	-	
Total Expenditures	**$ 18,967,939**	**$ 40,254,363**	**$ 43,319,910**	**$ 44,421,534**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Reserve Notes:

- Costs in this fund are charged through an overhead allocation to other Public Health funds, each of which retains a reserve such that no reserves are required in this fund.

Last Updated 08/22/2025 by Zachary Powell using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
MEDICAL EXAMINER (EN_A87000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**11,938,044**	**3,970,959**	**44.0**	**2.0**
2025 Annual Budget Biennialized	**23,876,088**	**7,941,918**	**44.0**	**2.0**
Base Budget Adjustments	(567,571)	(1,766,376)	0.0	(1.0)
Decision Package Adjustments	796,820	295,054	0.0	1.0
2026-2027 Executive Proposed	**24,105,337**	**6,470,596**	**44.0**	**2.0**
2026-2027 Executive Proposed Ordinance	**24,106,000**	**6,471,000**	**44.0**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 US Department of Justice Pathology Grant Extend the existing Department of Justice grant award for the Medical Examiner's Office pathology fellow through June 2027.	313,650	295,054	0.0	1.0
Technical Adjustments				
TA_001 Indigent Cremation Expense Increase Increase capacity to meet higher demand for indigent cremation services.	295,169	0	0.0	0.0
TA_095 Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund costs to the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, and Jail Health Services and the Medical Examiner’s Office in the General Fund. Allocated costs include Public Health human resources, office of the director, other department-wide administrative, management and support services, and some County central rates.	13,699	0	0.0	0.0
TA_096 Public Health Division Overhead Allocation Allocate department and County overhead costs to the cost center level. Allocated costs include information technology, division overhead, department overhead, and some County central rates.	12,256	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(263,000)	0	0.0	0.0
Central Rate Adjustments	425,046	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
MEDICAL EXAMINER (EN_A87000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Total Decision Package Adjustments	796,820	295,054	0.0	1.0

2026-2027 Executive Proposed Operating Budget
EMERGENCY MEDICAL SVCS (EN_A83000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**138,628,814**	**127,792,515**	**145.6**	**0.0**
2025 Annual Budget Biennialized	**277,257,628**	**255,585,030**	**145.6**	**0.0**
Base Budget Adjustments	4,976,219	0	0.0	0.0
Decision Package Adjustments	(282,233,847)	(255,585,030)	(145.6)	0.0
2026-2027 Executive Proposed	**0**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**0**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_100 Expiration of EMS Levy Remove all expenditure, revenue, and FTEs from EMS due to the expiration of the property tax. Appropriation will be added back subject to levy approval by voters and subsequent Council action.	(283,611,961)	(255,585,030)	(145.6)	0.0
Central Rate Adjustments	1,378,114	0	0.0	0.0
Total Decision Package Adjustments	(282,233,847)	(255,585,030)	(145.6)	0.0

2026-2027 Proposed Financial Plan

Emergency Medical Services (EMS) / 000001190

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 120,681,663**	**$ 118,521,587**	**$ 118,521,587**	**$ 118,521,587**
Revenues				
Property Taxes	125,891,678			
Business & Other Taxes	380,000			
Interest Income	4,350,000			
Capital Assets	60,000			
Charges for Services	425,000			
Misc Revenue	200,000			
State Grants	1,266			
Federal Grants	63,430			
Total Revenues	**$ 131,371,374**	**$ -**	**$ -**	**$ -**
Expenditures				
Salaries/Wages	25,808,331			
Benefits	6,319,555			
Supplies	2,092,119			
Services	91,302,921			
Intragovernmental Services	7,642,668			
Intragovernmental Contributions	272,669			
Capital Outlay	93,187			
Total Expenditures	**$ 133,531,450**	**$ -**	**$ -**	**$ -**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 118,521,587**	**$ 118,521,587**	**$ 118,521,587**	**$ 118,521,587**
Reserves				
Expenditure Reserves	85,138,724	118,521,587	118,521,587	118,521,587
Rainy Day Reserve (90 days)	33,382,863	-	-	-
Total Reserves	**$ 118,521,587**	**$ 118,521,587**	**$ 118,521,587**	**$ 118,521,587**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
	$ (2,160,076)	$ -	$ -	$ -

Financial Plan Notes

Does not include 2026-2031 information related to levy on ballot in November 2025.

Revenue Notes:

Revenue related to proposed new levy not included. Potential interest on fund balance also not shown pending result of ballot measure.

Expenditure Notes:

Revenue related to proposed new levy not included.

Reserve Notes:

The ending 2025 fund balance is shown in expenditure reserves. This amount will fund multiple reserves in 2026-2027 assuming levy passage.

Last Updated 8/21/25 by Cynthia Bradshaw

2026-2027 Executive Proposed Operating Budget
ENVIRONMENTAL HEALTH SERVICES (EN_A85000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**46,690,380**	**42,692,476**	**190.8**	**1.0**
2025 Annual Budget Biennialized	**93,380,760**	**85,384,952**	**190.8**	**1.0**
Base Budget Adjustments	(1,266,867)	(3,535,390)	0.0	0.0
Decision Package Adjustments	(685,829)	5,642,953	(5.5)	0.0
2026-2027 Executive Proposed	**91,428,064**	**87,492,515**	**185.3**	**1.0**
2026-2027 Executive Proposed Ordinance	**91,429,000**	**87,493,000**	**185.3**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Puget Sound Partnership Grant Increase compliance with maintenance inspections for on-site sewage systems (OSS) by leveraging a grant from the Puget Sound Partnership through May 2027.	150,000	163,000	0.0	0.0
DS_003 Non-Labor Research Hazardous Waste Program Transfer Transfer the appropriation for the Hazardous Waste Program non-labor research costs from Department of Natural Resources and Parks (DNRP) Water & Land Resources Division (WLRD) to align the budget with the labor costs in Environmental Health. Revenue provided by the Hazardous Waste fund.	323,362	323,362	0.0	0.0
DS_004 Plumbing and Gas Piping Program Inspector Positions Reduction Eliminate three vacant Plumbing and Gas Piping program inspector positions due to declining permit volumes.	(1,010,372)	0	(3.0)	0.0
DS_005 Onsite Sewage System Conversion Grant Develop plans to convert Onsite Sewage Systems (OSS) to sewer service in urban areas of King County. Funded by a grant from Robert Wood Johnson Foundation from August 2025 through January 2027. Revenues exceeding expenditures cover existing staff time and overhead charges.	250,000	355,000	0.0	0.0
Administrative Service Changes				

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_001 Public Health Environmental Health Services Permitting System Enhancements Increase appropriation for the Envision Cloud IT Project in the Public Health Technology Capital Fund (Project #1134305). Funding covers post go-live enhancements and integrations to improve the system for public customers and internal staff.	1,696,936	0	0.0	0.0
AC_002 Reduction of Vacant Positions Eliminate division-wide support positions as a cost savings measure. No reduction in service will follow this reduction as these positions have been held vacant.	(760,938)	0	(2.5)	0.0
Technical Adjustments				
TA_002 Program Budget Realignment Reduce COVID-related labor budget and consultant and supplies budgets no longer supported by state Foundational Public Health Services (FPHS) revenue.	(443,914)	0	0.0	0.0
TA_003 State Foundational Public Health Services (FPHS) Environmental Public Health Programs Funding Swap Add $300k General Fund revenue to replace reduced state FPHS funding for the homelessness response and water system capacity programs. Associated with DS_010 in Public Health.	0	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	4,091,928	0.0	0.0
TA_051 Hazardous Waste Program Update Adjust revenues and expenditures in the Hazardous Waste program to align with the 2026-2027 Management Coordination Committee (MCC) approved spending plan.	(1,454,970)	594,361	0.0	0.0
TA_095 Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund costs to the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, and Jail Health Services and the Medical Examiner's Office in the General Fund. Allocated costs include Public Health human resources, office of the director, other department-wide administrative, management and support services, and some County central rates.	4,543,025	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_096 Public Health Division Overhead Allocation Allocate department and County overhead costs to the cost center level. Allocated costs include information technology, division overhead, department overhead, and some County central rates	(4,397,230)	0	0.0	0.0
TA_100 Best Starts for Kids Implementation Plan Adjustments Adjust revenues and non-labor expenditures to match the adopted Best Starts for Kids Implementation Plan.	47,708	115,302	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(988,000)	0	0.0	0.0
Central Rate Adjustments	1,358,564	0	0.0	0.0
Total Decision Package Adjustments	(685,829)	5,642,953	(5.5)	0.0

2026-2027 Proposed Financial Plan
Environmental Health Fund / 000001850

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 12,257,892**	**$ 7,716,918**	**$ 3,781,369**	**$ 6,104,249**
Revenues				
Licenses and Permits	21,805,786	47,146,000	52,723,910	57,446,722
Federal Grants Direct	2,442,034	4,840,685	4,751,926	4,986,150
Federal Grants Indirect	387,980	781,600	810,262	850,201
State Grants	706,207	1,254,640	1,318,903	1,409,641
State Entitlements	3,625,467	7,885,462	8,185,462	8,185,462
Charge for Services	9,746,972	20,718,220	23,148,525	25,101,571
Fines and Forfeits	179,875	250,000	253,376	257,798
Miscellaneous Revenue	3,485	355,000	115,648	123,382
Interest Earnings	816,665	1,316,500	1,439,994	1,538,688
Transfers In	3,108,106	2,944,408	3,309,887	3,537,599
Total Revenues	**$ 42,822,577**	**$ 87,492,515**	**$ 96,057,893**	**$ 103,437,214**
Expenditures				
Wages and Benefits	32,386,335	64,121,301	66,663,900	70,586,911
Supplies	97,446	451,852	246,087	262,549
Services-Other Charges	3,616,686	7,142,502	7,354,164	7,846,017
Intragovernmental Services	8,075,247	17,847,017	19,395,629	21,999,106
Capital Outlay	61,064	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Intragovernmental Contributions	1,432,616	1,765,376	75,233	85,306
Contingencies	-	100,016	-	-
Applied Overhead	-	-	-	-
Total Expenditures	**$ 45,669,395**	**$ 91,428,064**	**$ 93,735,013**	**$ 100,779,889**
Estimated Underexpenditures				
Other Fund Transactions				
Transfer from Subfunds	(1,694,157)			
Total Other Fund Transactions	**$ (1,694,157)**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 7,716,918**	**$ 3,781,369**	**$ 6,104,249**	**$ 8,761,574**
Reserves				
Subfund Reserve	44,851			
Expenditure Reserve (s)				
Program Reserve	309,448	-	-	370,359
Rainy Day Reserve	7,362,619	7,463,556	7,804,982	8,391,215
Total Reserves	**$ 7,716,918**	**$ 7,463,556**	**$ 7,804,982**	**$ 8,761,574**
Reserve Shortfall	-	3,682,187	1,700,733	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance except as noted below.

Revenue Notes:

Revenue budget and forecasts are conservative and assume CPI+1% rate growth and volume growth of 0% to 3%, varying by program and year, creating some variation from standard BFPA inflation assumptions based on permit volume forecasts. Grant and state funding forecast based on expected contracts. Miscellaneous Revenue reflects one-time grant revenue.

Expenditure Notes:

Forecasts calculated at the account level using BFPA data, creating some variation from inflation assumptions applied at the expenditure category level. Intragovernmental Contributions includes the allocation for the permitting system capital project.

Reserve Notes:

Subfunds associated with the Climate Equity Capital project are included in the beginning fund balance as well as matching expenditures and revenues (transfers to the main fund from subfunds) in 2025. The transfer is then reversed in Other Fund Transactions to avoid double counting the revenue for the ending fund balance. Remaining Subfund Balance is shown as a specific reserve.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL - Other

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1134305	**DPH Envision Cloud** STANDALONE		$1,696,936	**Scope:** This project will evaluate and upgrade Environmental Health's work management system, Envision Connect. Envision Connect was purchased by a new vendor, Accela, in 2015 and is no longer being updated. As such, the division is limited in its ability to improve its system processes and service offerings. Therefore this project implements Enterprise Permitting and Licensing software (EPL) with Tyler Technologies for the Environmental Health Services Division (EHS) as a replacement to the current Envision Connect permitting software. This additional appropriation adds features beyond the Minimum Viable Product (MVP) already funded and will include enhancements and integrations to improve the overall function of the EPL solution for the public, customers, and internal staff. **Description of Budget Request:** The requested appropriation will support the planning, final design, implementation and close-out phases of this project. Projected spending includes fully burdened staff time, vendor costs and project contingency. The budget requested is necessary to cover total project costs through the anticipated completion date in 2026; budget authority is needed to add additional purchases to existing vendor contract and move forward with implementation.
1143732	**Sexual Health Clinic Partner Notification** STANDALONE		$90,000	**Scope:** This project and improved communication tools will expand the patients' and disease, research, and intervention specialists' (DRIS) options for notifying sex partners and increase Public Health's capacity to provide an additional form of assistance to a vastly larger number of persons with Sexually Transmitted Infections (STIs). The Sexual Health Clinic (SHC) is not currently resourced to notify all partners of a STI, and this technology will expand capacity to do so. **Description of Budget Request:** The initial requested appropriation was to support the design and implementation of this project. This included projected spending includes vendor costs, fully burdened KCIT staff time, Washington State Sales Tax and project contingency. The budget requested was necessary to cover total project costs through the anticipated completion during the 2023-2024 biennial budget. The project schedule has been extended and additional funding and appropriation is needed.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Other, Fund: 3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150538	**DPH Emergency Medical Dispatch Strategic Initiative**		$1,073,340	**Scope:** This project will modernize King County Emergency Medical Services' (EMS) legacy emergency medical dispatching electronic guideline tool. The current tool is 20 years old and has not received vendor support for the past nine years. Since then, only minimal operations and maintenance updates have been managed internally by KCIT and EMS staff. Modernization ensures whoever calls 911 for a medical complaint will receive the highest quality out-of-hospital emergency care wherever they are in King County. Through the county's procurement process, a modern, vendor-supported SaaS solution will be implemented. The new system will be more agile, secure, and interoperable with existing dispatching platforms, while also strengthening quality review capabilities. **Description of Budget Request:** The Emergency Medical Dispatch Strategic Initiative is budgeted in phases. The requested appropriation will support the project phase areas of initiation, requirements, design, construction, implementation and closeout, which will begin in 2026 and be completed by late 2028. Preliminary efforts to develop a conceptual framework, endorsed by the EMS Advisory Task Force, were charged to the Emergency Medical Services (EMS) Fund. The budget includes development for an RFP process to procure a vendor-supported SaaS solution, vendor costs to implement a solution, support for connectivity to external regional EMS partners, and internal KCIT staff supporting the project. The project is part of the 2026-2031 Medic One/EMS Strategic Plan and will be funded completely by the EMS levy, which will be placed on the November 2025 King County General Election ballot.
3230 - DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL		**Total**	**$2,860,276**	
Grand Total			**$2,860,276**	

2026-2027 Proposed Financial Plan
DPH Technology Capital Fund / 000003230

Capital Improvement Program (CIP) Budget

	Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Transfer from EHS F1850 - Project 1134305 (Envision)	-	1,696,936	1,696,936		
Transfer from SWD Fund - Project 1143842 (Access & Outreach)	283,481		283,481		
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)	-		-		
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)	-	90,000	90,000	-	-
Transfer from EMS F1190 - Project 1143729 (Strive)	-	-	-	-	-
Transfer from PH Fund F1800 - Project 1147237 (EHS Lead Monitoring)	317,382	-	317,382	-	-
Transfer from PH Fund F1800 - Project 1147230 (Infolinx Upgrade)	-	-	-	-	-
Transfer from EMS F1190 - Project 1150538 (EMS EMD SI)	-	1,073,340	1,073,340		
Total Capital Revenue	**$ 600,863**	**$ 2,860,276**	**$ 3,461,139**	**$ -**	**$ -**
Capital Appropriation:					
Transfer from EHS F1850 - Project 1134305 (Envision)	-	1,696,936	1,696,936	-	-
Transfer from SWD Fund - Project 1143842 (Access & Outreach)	283,481	-	283,481	-	-
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)	-	-	-	-	-
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)	-	90,000	90,000	-	-
Transfer from EMS F1190 - Project 1143729 (Strive)	-	-	-	-	-
Transfer from PH Fund F1800 - Project 1147237 (EHS Lead Monitoring)	317,382	-	317,382	-	-
Transfer from PH Fund F1800 - Project 1147230 (Infolinx Upgrade)	-	-	-	-	-
Transfer from EMS F1190 - Project 1150538 (EMS EMD SI)	-	1,073,340	1,073,340	-	-
Total Capital Appropriation	**$ 600,863**	**$ 2,860,276**	**$ 3,461,139**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 3,489,438**	**$ 3,489,438**	**$ 2,324,847**	**$ 227,382**	**$ 633,381**	**$ -**
Capital Funding Sources						
Transfer from EHS F1850 - Project 1134305 (Envision)	-	1,409,559		1,696,936	-	-
Transfer from SWD Fund - Project 1143842 (Access & Outreach)	-	86,706		283,481	-	-
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)	-	-		-	-	-
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)	-	-		90,000	-	-
Transfer from EMS F1190 - Project 1143729 (Strive)	-	-		-	-	-
Transfer from PH Fund F1800 - Project 1147237 (EHS Lead Monitoring)	-	-		-	-	-
Transfer from PH Fund F1800 - Project 1147230 (Infolinx Upgrade)	-	-		-	-	-
Transfer from EMS F1190 - Project 1150538 (EMS EMD SI)	-	-		1,073,340	-	-
Total Capital Revenue	**$ -**	**$ 1,496,265**	**$ -**	**$ 3,143,757**	**$ -**	**$ -**
Capital Expenditures						
Transfer from EHS F1850 - Project 1134305 (Envision)	546,309	2,382,762		1,696,936	-	-
Transfer from SWD Fund - Project 1143842 (Access & Outreach)	76,379	599,263		283,481	-	-
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)	46,915	128,711		-	-	-
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)	147,025	195,939		-	-	-
Transfer from EMS F1190 - Project 1143729 (Strive)	273,987	935,879		-	-	-
Transfer from PH Fund F1800 - Project 1147237 (EHS Lead Monitoring)	31,125	31,125		317,382	-	-
Transfer from PH Fund F1800 - Project 1147230 (Infolinx Upgrade)	42,852	484,642		-	-	-
Transfer from EMS F1190 - Project 1150538 (EMS EMD SI)	-	-		439,959	633,381	-
Total Capital Expenditures	**$ 1,164,591**	**$ 4,758,321**	**$ -**	**$ 2,737,758**	**$ 633,381**	**$ -**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 2,324,847**	**$ 227,382**	**$ 2,324,847**	**$ 633,381**	**$ -**	**$ -**
Reserves						
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 2,324,847**	**$ 227,382**	**$ 2,324,847**	**$ 633,381**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Project 1147237 EHS Lead Monitoring is on hold as of June 2025 due to State Department of Health funding issues. The revenue for this project has been transferred to this CIP fund already.

Appropriation Notes:
- Project 1143732 Sexual Partner Notification has a proposed $90,000 appropriation to cover a cost overrun. The project is expected to complete in 2025.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

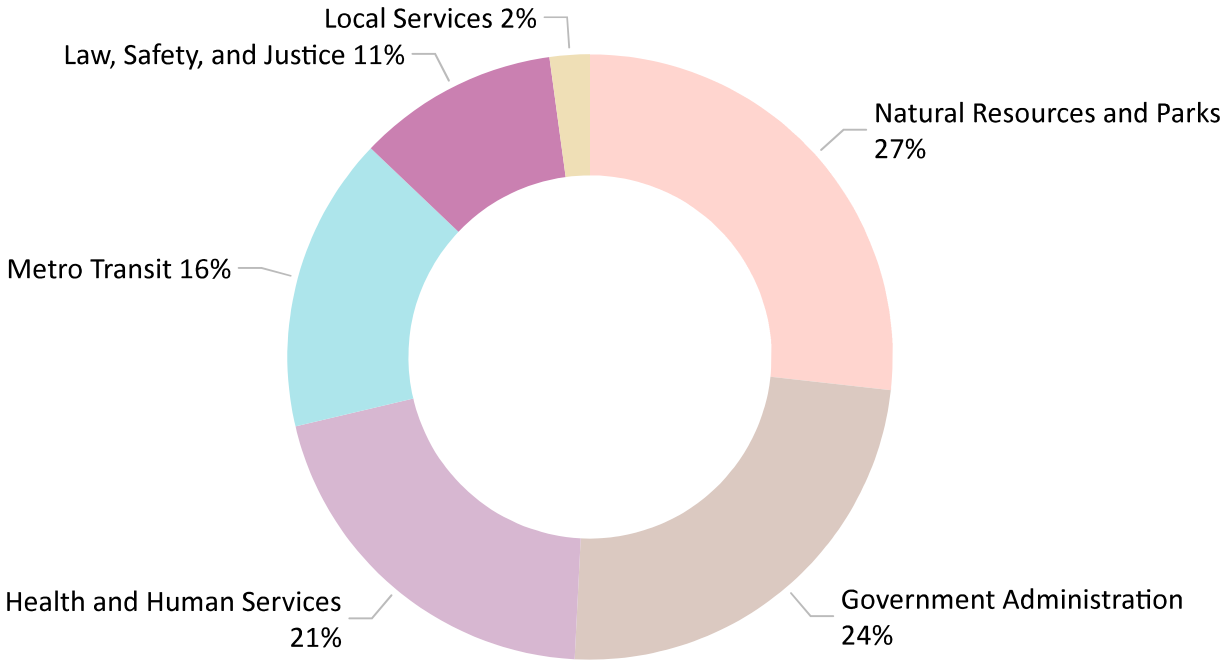
LAW, SAFETY, AND JUSTICE

Law, Safety, and Justice

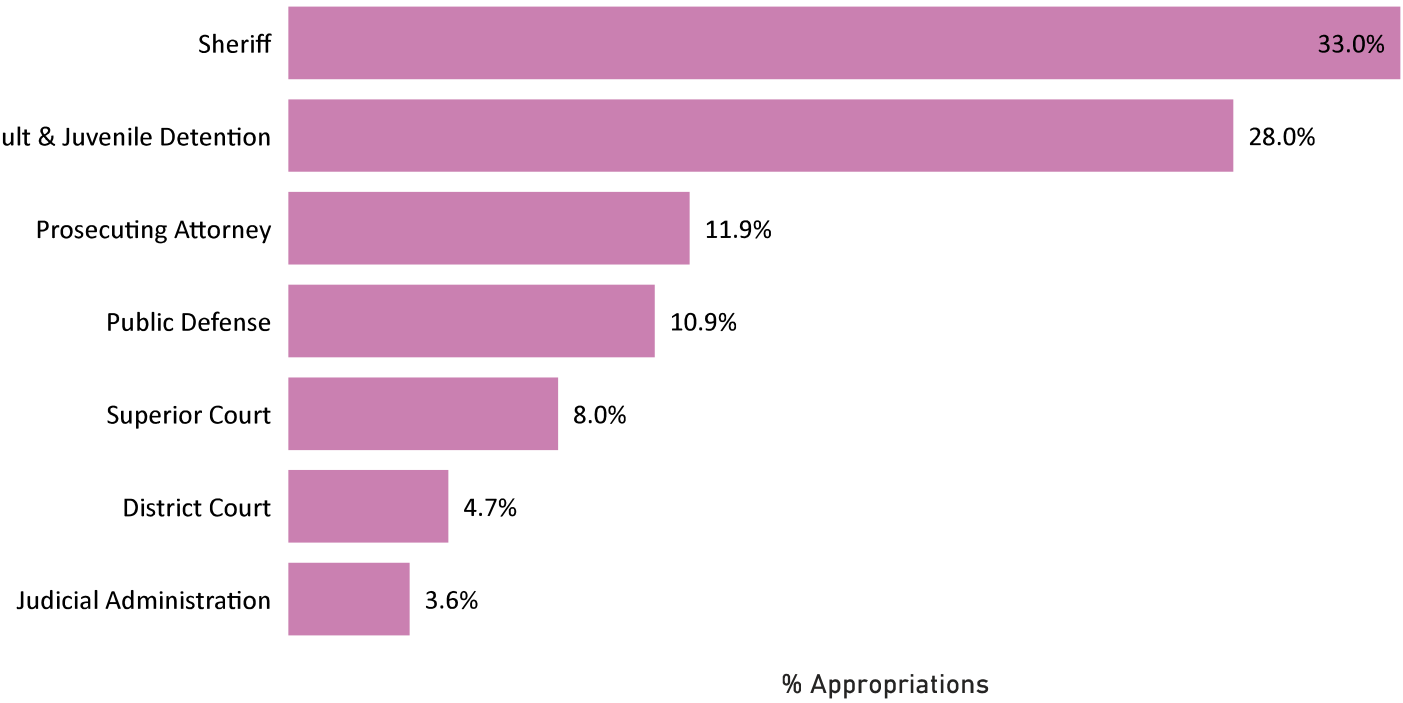
Appropriations

$2.12B

% Appropriations by Agency



% Appropriations by Type



INTRODUCTION

The Law, Safety, and Justice program area includes multiple King County agencies responsible for law enforcement, courts, prosecution, public defense, and detention activities for the residents of King County. In many of these areas, the County provides regional services for the benefit of all County residents. In some areas, the County also provides local services in its role as service provider for unincorporated King County, as well as through contracts to provide law enforcement, legal, or court services for municipalities, tribes, and transit agencies.

Law, safety, and justice agencies constitute approximately 70 percent of the General Fund, and due to the structural financial challenges of the General Fund are facing constant pressure to reduce budgets and become more efficient. Listed below are short descriptions of each agency included in this section.

ADULT AND JUVENILE DETENTION

The Department of Adult and Juvenile Detention (DAJD) operates two adult detention facilities, the Maleng Regional Justice Center in Kent and the King County Correctional Facility in downtown Seattle, and one youth facility, the Patricia H. Clark Children and Family Justice Center in Seattle. The department also maintains the Community Corrections Division, which operates alternatives to secure detention for adult offenders.

JAIL HEALTH SERVICES

Jail Health Services (JHS), a division of Public Health – Seattle & King County, provides high-quality medical, psychiatric, and dental services to people detained in the King County adult jails. JHS ensures that individuals in custody receive constitutionally guaranteed health services that meet community and professional standards of care.

DISTRICT COURT

The King County District Court is the County's court of limited jurisdiction. It adjudicates all misdemeanant cases for unincorporated King County, cases filed by Washington State Patrol and other state law enforcement agencies, and cases from the 13 jurisdictions that contract with District Court for municipal court services. Among other responsibilities, District Court handles civil matters, small claims, anti-harassment orders, and traffic infractions. District Court manages the Regional Mental Health Court (RMHC) and Regional Veterans Court (RVC), therapeutic courts for eligible defendants with mental illnesses. District Court operates Therapeutic Community Court in Redmond, Shoreline, and Auburn. Community Court provides therapeutic court services to low-level offenders and offers the public a single access point to a variety of service providers.

JUDICIAL ADMINISTRATION

The Department of Judicial Administration (DJA) serves as the keeper of record, fiscal case manager, and customer service office for the King County Superior Court and is commonly known to the public and case litigants as the Superior Court Clerk's Office or the County Clerk's Office. DJA also manages justice system programs such as King County Drug Diversion Court.

PROSECUTING ATTORNEY'S OFFICE

The Prosecuting Attorney's Office (PAO) is responsible for the prosecution of all felony and juvenile cases in King County and all misdemeanor cases generated in unincorporated areas of King County. The PAO also serves as legal counsel to the Metropolitan King County Council, the King County Executive, all executive agencies, the Superior and District Courts, the King County Assessor, various independent boards and commissions, and some school districts. Under agreements with the State of Washington, the PAO also establishes and enforces child support obligations, and is an integral part of the mental health civil commitment process.

PUBLIC DEFENSE

The King County Department of Public Defense (DPD) provides legal counsel and representation to indigent individuals in legal proceedings, including those in Superior and District Courts for King County. DPD is led by the Public Defender, who reports to the Executive, and is divided into four divisions to prevent conflicts of interest. In addition to providing counsel to defendants in King County Superior Court and District Court, DPD also provides public defense services to Seattle Municipal Court (SMC) under contract with the City of Seattle.

KING COUNTY SHERIFF'S OFFICE

The King County Sheriff's Office (KCSO) serves the law enforcement needs of over half a million people in unincorporated King County and twelve contract cities. KCSO also provides police departments for the Muckleshoot Tribe, Metro Transit, and the King County International Airport. KCSO's commitment to meeting the needs of all residents means that services such as helicopters and bomb disposal are available to King County's 2.2 million residents. KCSO also operates the Automated Fingerprint Identification System (AFIS), which provides the staff and technology to support criminal fingerprint identification services for all 39 cities and unincorporated areas of King County.

SUPERIOR COURT

King County Superior Court is King County's general jurisdiction trial court. Under the Washington Constitution and state statute, Superior Court has responsibility for felony criminal cases, civil matters, family law, probate and guardianship matters, juvenile cases, and mental illness and involuntary commitment matters. Superior Court manages or participates in three therapeutic court programs funded by the Mental Illness and Drug Dependency fund: Family Treatment Court, King County Drug Diversion Court, and Juvenile Therapeutic Response and Accountability Court.

DEPARTMENT OF ADULT AND JUVENILE DETENTION

MISSION

The Department of Adult and Juvenile Detention provides in-custody and community-based services that are data informed, advance safety, lead system change, and promote equitable outcomes for the people we serve.

OVERVIEW

The Department of Adult and Juvenile Detention (DAJD) is guided by its mission statement, the County Executive's Strategic Plan, and King County's True North values.

DAJD operates two adult detention facilities, the Maleng Regional Justice Center (MRJC) in Kent and the King County Correctional Facility (KCCF) in downtown Seattle. The department also oversees the youth detention facility at the Patricia H. Clark Children and Family Justice Center in Seattle. DAJD's Community Corrections Division (CCD) provides alternatives to secure detention for people who would otherwise be in jail. All DAJD operations receive support from the Administrative Services Division.

DAJD's responsibilities include housing people accused of crimes or serving jail sentences, as well as monitoring individuals in court-ordered community-based alternatives. The department's workload is primarily an outcome of the County's criminal legal system. Local law enforcement, prosecutors, and the courts drive the number of individuals booked into the adult jails and juvenile detention, as well as their length of stay in DAJD facilities and programs.

DAJD is primarily supported by the General Fund, with additional revenue from jail services agreements with the City of Seattle and other cities.

2026-2027 Executive Proposed Operating Budget
ADULT AND JUVENILE DETENTION (EN_A91000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**209,078,393**	**25,662,815**	**934.0**	**3.0**
2025 Annual Budget Biennialized	**418,156,786**	**51,325,630**	**934.0**	**3.0**
Base Budget Adjustments	7,667,402	(298,790)	0.0	(1.0)
Decision Package Adjustments	27,227,848	5,231,900	9.0	0.0
2026-2027 Executive Proposed	**453,052,036**	**56,258,740**	**943.0**	**2.0**
2026-2027 Executive Proposed Ordinance	**453,053,000**	**56,259,000**	**944.0**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Behavioral Health Risk Assessment Position Reduction Eliminate the position that administers PRINS pretrial risk assessment, as existing staff will continue the work. This reduction occurs at the start of 2027 and supports MIDD fund balancing in response to projected revenue loss in the July 2025 OEFA forecast. Aligns with DS_019 in MIDD (EN_A99000).	(155,688)	0	(1.0)	0.0
Administrative Service Changes				
AC_001 Nursing Supervisor Position at the Judge Patricia H. Clark Children and Family Justice Center (CCFJC) Add a Nursing Supervisor position to provide clinical oversight and support frontline Registered Nurses during the most active hours, reducing care delays and ensuring continuity of care at CCFJC. Piloted as a TLT, this position was shown to enhance team stability in a limited-staff environment, allow the Nurse Manager to focus on strategic planning and performance management, and help ensure that youth receive timely, consistent, and compliant healthcare.	471,264	0	1.0	0.0
AC_003 Adult Reentry Education and Training Convert to career service TLT Program Coordinator positions supporting adult education, life skills, and vocational training programs aimed to improve long-term outcomes and reduce recidivism upon release. Continued staffing and funding for contracted services are needed to sustain the program that was previously funded with a mix of a federal grant and salary savings.	961,938	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_006 Community Supports for Youth on Electronic Monitoring Transfer the community support contracts for electronic monitoring from the Department of Public Health (DPH) to DAJD, ensuring continued funding for organizations that work directly with youth placed on electronic monitoring in lieu of detention. This shift aligns with DPH decision package AC_011 and strengthens program coordination.	900,000	0	0.0	0.0
AC_007 In-House Laundry Services Efficiency Return laundry operation from outsourcing (a practice begun during the COVID pandemic) to onsite. This change will reduce costs and improve safety in the jail facilities.	(2,142,084)	0	7.0	0.0
AC_008 Removal of Hiring Incentives for Officers Eliminate the budget for hiring incentives set to expire at the end of 2025, as this temporary recruitment measure is no longer needed. A one-time payment of the second installment owed to officers hired in 2025--to be paid in 2026, upon the officers' completion of one year of service--will partially offset the resulting savings.	(622,000)	0	0.0	0.0
Technical Adjustments				
TA_002 Contracted Services True-Up Increase budget for contracted services to reflect the scope of current contractual obligations and anticipated needs for professional and vendor-provided services within jail facilities. This budget true-up is essential to ensure uninterrupted delivery of core services, maintain compliance with legal mandates, and support the operational integrity of the jail facilities.	11,072,322	0	0.0	0.0
TA_003 Operating Supplies True-Up Increase funding for food and other supplies needed to care for residents in custody. Additional appropriation aligns supplies budget to projected costs.	921,651	0	0.0	0.0
TA_004 Overtime True-Up Adjust overtime funding to account for sustained high usage necessary to adequately staff required posts at adult and juvenile detention facilities. This increase is offset by a higher vacancy factor incorporated in decision package TA_099, balancing overall personnel costs.	12,458,000	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
ADULT AND JUVENILE DETENTION (EN_A91000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_050 Revenue Adjustments Update budgeted revenues to reflect 2026-2027 forecast, including projected revenue collection under jail service agreements with cities.	0	5,231,900	0.0	0.0
TA_099 Vacancy Rate Increase Reduce budget to align with projected staffing levels and anticipated vacancies among correction and juvenile detention officers.	(7,356,000)	0	0.0	0.0
TA_110 Internal Cost Center Reorganization Move budgets to the appropriate cost centers to ensure alignment with actual expenditures postings. This adjustment enhances financial transparency, supports proper tracking, and ensures consistency between budget planning and operational spending.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	4,265,402	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(4,734,000)	0	0.0	0.0
Central Rate Adjustments	11,187,044	0	0.0	0.0
Total Decision Package Adjustments	27,227,848	5,231,900	9.0	0.0

JAIL HEALTH SERVICES

MISSION

The Jail Health Services Division assesses and stabilizes serious health problems for the detained population of the King County Correctional Facility and the Maleng Regional Justice Center with a focus on transition from jail.

OVERVIEW

Jail Health Services (JHS), a division of Public Health – Seattle & King County, provides high quality medical, psychiatric, dental, behavioral, and social services to people facing incarceration, detained, and released from the King County adult jails—the King County Correctional Facility (KCCF) in Seattle and the Maleng Regional Justice Center (MRJC) in Kent. JHS ensures that individuals in custody receive constitutionally guaranteed health services that meet community and professional standards of care. Health care services include management of emergency situations, diagnosis and treatment of serious health needs, prevention of deterioration in pre-existing conditions, treatment of pain, prevention of disease transmission, as well as diversion and release planning/linkages to continuing care in the community.

The JHS workload is driven by the number of individuals in the jails, the acuity of their health needs, and legal and accreditation requirements, none of which are controlled by JHS. However, JHS continues to pursue process improvements and efficiencies to accommodate population changes and resource availability.

JHS is almost entirely funded by the General Fund.

2026-2027 Executive Proposed Operating Budget
JAIL HEALTH SERVICES (EN_A82000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**67,411,823**	**9,741,827**	**255.4**	**1.0**
2025 Annual Budget Biennialized	**134,823,646**	**19,483,654**	**255.4**	**1.0**
Base Budget Adjustments	1,432,690	(1,041,006)	0.0	(1.0)
Decision Package Adjustments	3,050,948	1,201,273	2.0	0.0
2026-2027 Executive Proposed	**139,307,284**	**19,643,921**	**257.4**	**0.0**
2026-2027 Executive Proposed Ordinance	**139,308,000**	**19,644,000**	**257.4**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Disease Research and Intervention Specialist for Adult Jails Create a career service position to identify, treat, and prevent the spread of sexually transmitted infections, including HIV, syphilis, gonorrhea, and chlamydia, in both the incarcerated and general communities. This FTE will replace a TLT dedicated to the jails and piloted with savings from Foundational Public Health Service revenue.	267,183	0	1.0	0.0
Administrative Service Changes				
AC_001 Jail Health Staffing Analyst Position Add a dedicated position to support Jail Health Services clinical workgroups through comprehensive staffing analysis, workload evaluation, and staffing plans. This role will ensure efficient staffing while maintaining compliance with evolving accreditation standards, legal mandates, and operational best practices.	361,377	0	1.0	0.0
Technical Adjustments				
TA_001 Technical Adjustments Update various non-labor budgets to adjust for inflation and demand for services. Align budgets in MIDD-supported substance use disorder program, Coordinated Discharge, and Court Services with demand for services and inflation.	276,775	176,575	0.0	0.0

2026-2027 Executive Proposed Operating Budget
JAIL HEALTH SERVICES (EN_A82000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_003 Medical Chiefs and Medical Records Overhead Allocations Allocate costs for the Health Information Technology team, Electronic Medical Records, Pharmacy Chief, Nursing Chief, Dental Chief, and Infolinx (medical record tracking software) to the Community Health Services and Prevention divisions within the Public Health Fund and the Jail Health Services Division in the General Fund.	427,624	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	1,024,698	0.0	0.0
TA_095 Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund costs to the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, and to Jail Health Services and the Medical Examiner's Office in the General Fund. Allocated costs include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some County central rates.	409,847	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	570,647	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	125,361	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(501,001)	0	0.0	0.0
TA_114 Special Pay Account Adjustment Adjust special pay accounts for alignment with actuals, GWI, FICA, and retirement.	(41,408)	0	0.0	0.0
TA_116 Net Zero Adjustments Transfer positions between cost centers to align with organizational structure.	0	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
JAIL HEALTH SERVICES (EN_A82000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	1,105,165	0	0.0	0.0
Central Rate Adjustments	49,378	0	0.0	0.0
Total Decision Package Adjustments	3,050,948	1,201,273	2.0	0.0

DISTRICT COURT

MISSION

The King County District Court's mission is to serve the public by:

- Providing an accessible forum for the fair, efficient, and understandable resolution of civil and criminal cases; and by
- Maintaining an atmosphere of respect for the dignity of all individuals.

OVERVIEW

The King County District Court is the County's court of limited jurisdiction, processing over 200,000 cases annually. The Court adjudicates all misdemeanant and infraction cases for unincorporated King County, including charges filed by Washington State Patrol, Sound Transit, Port of Seattle, University of Washington, Metro, Fish and Wildlife, State Parks, Liquor Control Board, and cases from the 13 jurisdictions that contract with District Court for municipal court services. The Court has 25 elected judges.

District Court's legislatively mandated jurisdiction includes misdemeanor and gross misdemeanor criminal cases, domestic violence, stalking and all civil protection orders, first appearance felony bookings, civil cases (up to $100,000 per claimant), small claims cases (up to $10,000), name changes, impound hearings, traffic and other civil infractions, parking cases, and search warrant authorizations. District Court conducts bench trials and jury trials, and operates innovative justice programs, including Student Court, Regional Mental Health Court (RMHC), Regional Veterans Court (RVC), Domestic Violence Court, and three Therapeutic Community Courts. Additionally, the District Court utilizes mediation services for small claim participants and some anti-harassment order cases. The Court employs probation officers to supervise misdemeanant, mental health, and veterans court cases.

District Court is largely supported by the General Fund. The Mental Illness and Drug Dependency (MIDD) Fund supports RMHC, RVC, and Therapeutic Community Courts. District Court generates revenues from various fees and fines and city contracts for court services.

2026-2027 Executive Proposed Operating Budget
DISTRICT COURT (EN_A53000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**45,173,509**	**12,432,004**	**235.8**	**0.0**
2025 Annual Budget Biennialized	**90,347,018**	**24,864,008**	**235.8**	**0.0**
Base Budget Adjustments	1,082,557	(900,000)	0.0	0.0
Decision Package Adjustments	2,197,984	5,588,411	0.0	0.0
2026-2027 Executive Proposed	**93,627,559**	**29,552,419**	**235.8**	**0.0**
2026-2027 Executive Proposed Ordinance	**93,628,000**	**29,553,000**	**235.8**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Provide Funding to Process Blake Cases. Provide funding for judicial and administrative resources to continue work on past cases affected by the Blake decision. This proposal is backed by the revenue from the State Administrative Office of the Courts.	57,000	57,000	0.0	0.0
DS_002 Interpreter Rates Increase interpreter rates from $60 an hour to $75 an hour for certified and registered interpreters to match rates offered by municipal courts.	1,155,300	0	0.0	0.0
Administrative Service Changes				
AC_001 City Probation Services. Adjust Shared Court Cost Revenue to account for City Probation Services.	0	977,491	0.0	0.0
AC_003 Issaquah Municipal Court Lease. Lease courtroom at County-owned Issaquah Courthouse to Issaquah Municipal Court. The Issaquah City Council has approved the interlocal agreement with the County, and the Issaquah Municipal Court is expected to relocate at the beginning of 2026.	0	694,600	0.0	0.0
Technical Adjustments				
TA_050 Adjust revenue District Court. Revise budgeted revenues to match current forecast.	0	3,859,320	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	47,186	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
DISTRICT COURT (EN_A53000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(1,113,000)	0	0.0	0.0
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	219,000	0	0.0	0.0
Central Rate Adjustments	1,832,498	0	0.0	0.0
Total Decision Package Adjustments	2,197,984	5,588,411	0.0	0.0

2026-2027 Executive Proposed Operating Budget
DISTRICT COURT MIDD (EN_A98400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,838,832**	**0**	**15.3**	**0.0**
2025 Annual Budget Biennialized	**5,677,664**	**0**	**15.3**	**0.0**
Base Budget Adjustments	193,088	0	0.0	0.0
Decision Package Adjustments	(49,140)	0	0.0	0.0
2026-2027 Executive Proposed	**5,821,612**	**0**	**15.3**	**0.0**
2026-2027 Executive Proposed Ordinance	**5,822,000**	**0**	**15.3**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(79,930)	0	0.0	0.0
Central Rate Adjustments	30,790	0	0.0	0.0
Total Decision Package Adjustments	(49,140)	0	0.0	0.0

DEPARTMENT OF JUDICIAL ADMINISTRATION

MISSION

The Department of Judicial Administration delivers professional, socially just, high quality Superior Court record services and justice system programs to its customers.

OVERVIEW

The Department of Judicial Administration (DJA) is commonly known to the public and attorneys as the Superior Court Clerk's Office or the County Clerk's Office. The department serves as the independent record keeper and customer service provider for the King County Superior Court and is responsible for:

- Maintaining and managing access to the official Superior Court case records, dating back to 1854. Case records are, with some exceptions, public records and available for general viewing.
- Managing the receipt, disbursement and accounting for all fines, fees, and payments made in Superior Court cases. Included are the court-ordered payments, like victim restitution, on criminal and juvenile offender cases collected by the Clerk's Legal Financial Obligations Collection program.
- Assisting a wide range of customers including providing assistance at two Civil Protection Order Offices for people filing civil protection order petitions.
- Managing the King County Drug Diversion Court, a nationally recognized pre-adjudication program that provides eligible defendants the opportunity to receive drug treatment in lieu of conviction and incarceration.

DJA, a dual reporting department, is a unique and purposefully placed department within the County's organizational structure (King County Charter 350.20.20). The department is administered by the Superior Court Clerk, a Superior Court appointed judicial branch employee, but the department is an executive branch department, and all DJA personnel are executive branch employees.

DJA operates three publicly accessible Superior Court Clerk's Office locations within King County, in the King County Courthouse in downtown Seattle, Maleng Regional Justice Center in Kent, and the Patricia H. Clark Children and Family Justice Center in Seattle. A courtroom clerk is present at every Superior Court proceeding held within the three courthouses, the two courtrooms for Involuntary Treatment Act matters at the Harborview campus, and any other Superior Court hearing location.

DJA manages an electronic court records system that facilitates electronic filing; the management and storage of the electronic case record (the official court record); and the document retrieval and file viewing solution for the court, the public, and law, safety, and justice partner agencies.

DJA is largely supported by the General Fund, with additional state and federal funding for specific purposes, such as child support enforcement, and State Criminal Justice Training Account (CJTA) and King County MIDD funding for King County Drug Diversion Court. DJA collects revenue through fines and fees, a portion of which is retained by the General Fund. Fines and fees are frequently waived or reduced based on income.

2026-2027 Executive Proposed Operating Budget
JUDICIAL ADMINISTRATION (EN_A54000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**33,659,700**	**14,143,865**	**198.9**	**0.0**
2025 Annual Budget Biennialized	**67,319,400**	**28,287,730**	**198.9**	**0.0**
Base Budget Adjustments	1,106,159	(1,120,154)	0.0	0.0
Decision Package Adjustments	2,424,824	2,797,280	7.0	0.0
2026-2027 Executive Proposed	**70,850,383**	**29,964,856**	**205.9**	**0.0**
2026-2027 Executive Proposed Ordinance	**70,851,000**	**29,965,000**	**207.9**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Unlawful Detainer Positions Add Clerk Administrative Specialists to support Court Housing Commissioner for Unlawful Detainer cases. Related to DS_009 in EN_A51000.	701,087	0	3.0	0.0
DS_003 Clerk Administrative Specialist Floater FTEs Add position authority for clerk administrative specialists to backfill when staff are out on unpaid leave. Positions to be funded by salary savings based on historical turnover rates.	0	0	3.0	0.0
DS_004 Senior Human Resource Analyst Add position to manage recruitment, onboarding and to assist with administration of local, state and federal leave laws. This add brings DJA human resources staffing more in line with similar-sized agencies.	361,799	0	1.0	0.0
DS_006 Becca Program Staff Continue staff for six months to replace the State funding cut in the 2025 state legislative session for Becca staff (At-Risk Youth, Child in Need of Services, and Truancy). State funding is expected to be restored in 2026. Revenue was previously budgeted in the Grants Fund, so funding loss is not reflected here. Aligns with DS_013 in EN_A51000.	115,058	0	0.0	0.0
Administrative Service Changes				
AC_001 Filing Fee Surcharge Revenue Add revenue due to State Legislature passage of a $5 filing fee surcharge for Clerk Operations.	0	150,000	0.0	0.0

2026-2027 Executive Proposed Operating Budget
JUDICIAL ADMINISTRATION (EN_A54000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_002 Resources to Address the Blake Decision Continue resources to address cases affected by the Washington State Supreme Court State vs. Blake decision. Costs are expected to be fully reimbursed by the state.	473,844	473,844	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustments Revise budgeted revenues to match current forecast.	0	2,173,436	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(786,000)	0	0.0	0.0
Central Rate Adjustments	1,559,036	0	0.0	0.0
Total Decision Package Adjustments	2,424,824	2,797,280	7.0	0.0

2026-2027 Executive Proposed Operating Budget
JUDICIAL ADMIN MIDD (EN_A58300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,282,898**	**0**	**12.7**	**0.0**
2025 Annual Budget Biennialized	**4,565,796**	**0**	**12.7**	**0.0**
Base Budget Adjustments	115,900	0	0.0	0.0
Decision Package Adjustments	(18,851)	0	0.0	0.0
2026-2027 Executive Proposed	**4,662,845**	**0**	**12.7**	**0.0**
2026-2027 Executive Proposed Ordinance	**4,663,000**	**0**	**12.7**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(55,865)	0	0.0	0.0
Central Rate Adjustments	37,014	0	0.0	0.0
Total Decision Package Adjustments	(18,851)	0	0.0	0.0

PROSECUTING ATTORNEY'S OFFICE

MISSION

The mission of the King County Prosecuting Attorney's Office (PAO) is to do justice. We exercise the power given to us by the people with fairness and humility. We serve our diverse community, support victims and families, and hold individuals accountable. We develop innovative and collaborative solutions for King County and the State of Washington.

OVERVIEW

The Prosecuting Attorney's Office is responsible for the prosecution of all felony and juvenile cases in King County and all misdemeanor cases generated in unincorporated areas of King County. The PAO also serves as legal counsel to the Metropolitan King County Council, the King County Executive, all executive agencies, the Superior and District Courts, the King County Assessor, various independent boards and commissions, and some school districts. Under agreements with the State of Washington, the PAO also establishes and enforces child support obligations, and is an integral part of the mental health civil commitment process.

The PAO has a role in several programs that provide alternatives to the mainstream criminal legal system. These include adult therapeutic court programs funded by the Mental Illness and Drug Dependency (MIDD) Fund: Regional Mental Health Court/Regional Veterans Court and King County Drug Diversion Court. Drug Court was created in 1994 and Regional Mental Health Court was created in 1999 under Prosecutor Norm Maleng, and Veterans Court was established in 2012. PAO also plays a key role in the Community Diversion Program, established in 2022. Another alternative program for adults at high risk of committing law violations related to behavioral health challenges is Law Enforcement Assisted Diversion (LEAD), started in 2011. The PAO is one of many partners in that program, including DCHS, the King County Sheriff's Office, Seattle Police and the Seattle City Attorney's Office.

The PAO is one part of juvenile-specific initiatives including the Family Intervention and Restorative Services (FIRS) program, started in 2016. The PAO also refers juveniles to diversion programs in the Department of Community and Human Services.

King County prosecutors are only one part of each of these alternative programs, and the funding for these programs ultimately is approved by the King County Council. Decreasing recidivism is a focus, as well as addressing the issues that influence the problematic behavior.

The PAO is largely supported by the General Fund. The PAO also generates revenue from the entities for which it provides legal counsel and receives state and federal funding for specific programs and services.

2026-2027 Executive Proposed Operating Budget
PROSECUTING ATTORNEY (EN_A50000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**112,017,440**	**34,851,684**	**551.5**	**0.0**
2025 Annual Budget Biennialized	**224,034,880**	**69,703,368**	**551.5**	**0.0**
Base Budget Adjustments	9,250,395	(109,966)	0.1	0.0
Decision Package Adjustments	5,113,076	(747,377)	9.0	0.0
2026-2027 Executive Proposed	**238,398,352**	**68,846,025**	**560.6**	**0.0**
2026-2027 Executive Proposed Ordinance	**238,399,000**	**68,847,000**	**560.6**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Department of Local Services (DLS) General Counsel Add a General Counsel position dedicated to the Department of Local Services (DLS). The position is funded by DLS.	740,414	740,414	1.0	0.0
DS_022 VSHSL Reduction Remove VSHSL-funded Multi-Disciplinary Team Coordinator position. DCHS now contracts this work with the City of Seattle.	(358,951)	(391,624)	(1.0)	0.0
DS_023 DCHS General Counsel Add a General Counsel position dedicated to the Department of Community and Human Services (DCHS). The position is funded by DCHS and is budgeted starting 7/30/2026.	554,394	554,394	1.0	0.0
DS_024 Victims/Survivors Resources Add budget and positions to support victims/survivors. This decision package partially addresses Prosecutor requests for victims' services resources.	2,204,429	0	8.0	0.0
Administrative Service Changes				
AC_001 Resources for Blake Cases Continue resources to address cases affected by the Washington State Supreme Court State vs. Blake decision. Costs are expected to be fully reimbursed by the state	330,000	330,000	0.0	0.0
AC_005 Juvenile Division Cost Center Net Zero Budget Change Net zero changes to align cost centers.	0	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
PROSECUTING ATTORNEY (EN_A50000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	(1,980,561)	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	79,099	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(1,695,000)	0	0.0	0.0
Central Rate Adjustments	3,258,692	0	0.0	0.0
Total Decision Package Adjustments	5,113,076	(747,377)	9.0	0.0

2026-2027 Executive Proposed Operating Budget
PROSECUTING ATTORNEY MIDD (EN_A68800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,717,300**	**0**	**10.6**	**0.0**
2025 Annual Budget Biennialized	**3,434,600**	**0**	**10.6**	**0.0**
Base Budget Adjustments	85,890	0	0.0	0.0
Decision Package Adjustments	(29,649)	0	0.0	0.0
2026-2027 Executive Proposed	**3,490,841**	**0**	**10.6**	**0.0**
2026-2027 Executive Proposed Ordinance	**3,491,000**	**0**	**10.6**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(51,431)	0	0.0	0.0
Central Rate Adjustments	21,782	0	0.0	0.0
Total Decision Package Adjustments	(29,649)	0	0.0	0.0

DEPARTMENT OF PUBLIC DEFENSE

MISSION

The King County Department of Public Defense represents indigent adults and children facing a loss of liberty. The department is an independent voice that promotes justice and equity for its clients and advocates for their objectives, interests, and dignity.

OVERVIEW

The Department of Public Defense (DPD) provides legal representation to adults and juveniles who have been charged with a crime and cannot afford an attorney, as well as people facing civil commitment, and parents who could lose their children in a dependency action. DPD also works with partners to address racial disproportionality in the criminal legal system, the collateral consequences of system involvement, and other structural and systemic issues that harm its clients.

DPD is led by the Public Defender, who reports to the Executive, and is divided into four divisions to prevent conflicts of interest. In addition to providing counsel to defendants in King County Superior Court and District Court, DPD also provides public defense services to Seattle Municipal Court (SMC) under contract with the City of Seattle.

The General Fund is DPD's primary funding source, with additional support coming from the Mental Illness and Drug Dependency fund for representation in therapeutic courts. DPD generates additional revenues through the SMC contract, contracts with the Washington State Office of Public Defense for representation in dependency and sexually violent predator cases, and from the King County Behavioral Health Organization for representation in involuntary treatment cases.

2026-2027 Executive Proposed Operating Budget
PUBLIC DEFENSE (EN_A95000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**100,327,856**	**26,872,654**	**512.7**	**0.0**
2025 Annual Budget Biennialized	**200,655,712**	**53,745,308**	**512.7**	**0.0**
Base Budget Adjustments	2,324,714	(8,531,722)	0.0	0.0
Decision Package Adjustments	20,567,240	4,350,574	17.0	0.0
2026-2027 Executive Proposed	**223,547,666**	**49,564,160**	**529.7**	**0.0**
2026-2027 Executive Proposed Ordinance	**223,548,000**	**49,565,000**	**529.7**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Attorney Positions Add positions identified in the staffing model to meet the current caseload projections.	6,075,478	0	17.0	0.0
DS_005 Assigned Counsel Conflict Panel Establish the base budget and cost center for the assigned counsel conflict panel for budgeting transparency and monitoring. This decision package shifts base budget from the legal services cost center to this new cost center and adds resources to reflect estimated costs based on historical trends. The assigned counsel panel is used for indigent representation when there is an unavoidable conflict in the department providing indigent representation.	1,036,502	0	0.0	0.0
DS_006 Expert Services Establish the base budget and cost center for expert services for budgeting transparency and monitoring. Expert services are requested and approved through an independent process. The budget reflects the estimated costs based on historical trends.	8,000,000	0	0.0	0.0
DS_007 Capacity Contract Attorneys Establish the base budget and cost center for capacity contract attorney services for budgeting transparency and monitoring. Contract attorneys are used when case assignments exceed departmental capacity. The budget reflects the estimated costs based on an overall reduction in contract usage due to the department being fully staffed.	1,000,000	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
PUBLIC DEFENSE (EN_A95000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_012 Strength At Home Program Continue the Strength at Home program, a diversion program for domestic violence prevention. This decision package is supported by MIDD funding and aligns with DS_016 in the MIDD fund.	300,000	300,000	0.0	0.0
Technical Adjustments				
TA_001 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current contract levels.	0	4,050,574	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(776,000)	0	0.0	0.0
Central Rate Adjustments	4,931,260	0	0.0	0.0
Total Decision Package Adjustments	20,567,240	4,350,574	17.0	0.0

2026-2027 Executive Proposed Operating Budget
PUBLIC DEFENDER MIDD (EN_A98300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,804,532**	**0**	**14.3**	**0.0**
2025 Annual Budget Biennialized	**5,609,064**	**0**	**14.3**	**0.0**
Base Budget Adjustments	269,735	0	0.0	0.0
Decision Package Adjustments	171,818	0	0.0	0.0
2026-2027 Executive Proposed	**6,050,617**	**0**	**14.3**	**0.0**
2026-2027 Executive Proposed Ordinance	**6,051,000**	**0**	**14.3**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(88,182)	0	0.0	0.0
Central Rate Adjustments	260,000	0	0.0	0.0
Total Decision Package Adjustments	171,818	0	0.0	0.0

SHERIFF'S OFFICE

MISSION

The King County Sheriff's Office delivers compassionate and accountable police services to enhance public safety and community well-being.

OVERVIEW

The King County Sheriff's Office (KCSO) serves the law enforcement needs for unincorporated King County and 13 contract cities with the addition of North Bend in 2026. KCSO also provides police departments for the Muckleshoot Tribe, Metro Transit, Sound Transit, and the King County International Airport. KCSO's commitment to meeting the needs of all residents means that services such as helicopters and bomb disposal are available to all King County residents.

KCSO also operates the Automated Fingerprint Identification System (AFIS), which provides the staff and technology to support criminal fingerprint identification services for all 39 cities and unincorporated areas of King County.

KCSO is a General Fund agency, and AFIS is funded by a voter-approved property tax levy. KCSO's contracting program generates significant revenues, which cover the marginal cost of the contracts and contribute towards departmental administration.

2026-2027 Executive Proposed Operating Budget
SHERIFF (EN_A20000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**291,522,023**	**160,879,707**	**1,141.5**	**5.0**
2025 Annual Budget Biennialized	**583,044,046**	**321,759,414**	**1,141.5**	**5.0**
Base Budget Adjustments	18,762,397	360,258	0.0	(2.0)
Decision Package Adjustments	35,298,716	31,903,156	16.0	1.0
2026-2027 Executive Proposed	**637,105,159**	**354,022,828**	**1,157.5**	**4.0**
2026-2027 Executive Proposed Ordinance	**637,106,000**	**354,023,000**	**1,157.5**	**4.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Comm Center Console Replacement Replace dispatch consoles that are nearly twenty years old and have reached end-of-life. New consoles will be properly designed for ergonomics and functionality of the newer equipment deployed at workstations. This request is backed by increased E911 funding available to public safety answering points.	1,143,703	1,143,703	0.0	0.0
DS_003 Property Management Unit Administrative Support Add an administrative position at KCSO's Property Management Unit (PMU) to support several public-facing functions and internal operations within the PMU. This function was previously provided by an unbudgeted term-limited position that was eliminated due to budget constraints.	238,416	142,922	1.0	0.0
DS_007 Recruiting Supports Add funding for travel, overtime, and advertising to support additional recruiting efforts for deputy applicants.	500,000	250,000	0.0	0.0
DS_008 Hiring and Referral Incentives Extend hiring incentive pay for lateral deputies and referral bonuses paid to eligible employees for successfully recruiting a deputy to KCSO. This proposal also includes funding for 2026 obligations due to 2025 hiring.	1,565,000	861,000	0.0	0.0
DS_009 North Bend Contract Add sufficient resources to implement a new police services interlocal agreement with the City of North Bend. Staffing for North Bend will begin with the appointment of a city police chief in early 2026.	7,311,558	6,001,939	12.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_015 Drone Manager Pilot Add post for an FAA-certified deputy to manage more than 40 drones currently deployed by KCSO and its contract cities. The drone manager will also implement a "drones as first responder" program intended to cut down on response times, de-escalate calls, and provide real-time situational awareness. Because this is a pilot program, it will initially be staffed on overtime.	250,000	0	0.0	0.0
DS_016 Leads Online Investigation Tool Provide funds for annual subscription cost of Leads Online to assist in solving property crimes.	190,296	104,000	0.0	0.0
DS_020 Special Assault Unit Deputy Add a deputy to the Special Assault Unit to increase capacity. The SAU has seen a significant increase in workload due to increased complexity of cases and a greater amount of call-outs.	463,427	227,728	1.0	0.0
DS_025 Financial Services Administrator Add a Financial Services Administrator to help with budget monitoring, assist the Sheriff’s executive leadership team with strategic projects, and identify opportunities for process improvement in the Budget and Accounting Unit.	436,765	117,000	1.0	0.0
DS_027 Evictions Capacity Add administrative staff and funding for overtime to increase capacity to support public safety in the processing of evictions.	1,149,032	0	1.0	1.0
Administrative Service Changes				
AC_001 Civil Fees Increase Sheriff's Office civil fees percent to account for inflation since the last civil fee increase in 2020.	0	232,000	0.0	0.0
AC_002 Appearance Fee Implement a new fee to compensate the cost of officers' time when they are subpoenaed to appear in private civil litigation. This fee is permissible under RCW 36.18.040, which provides Counties with the authority to set fees to cover the costs of administration and operation.	0	20,000	0.0	0.0
Technical Adjustments				

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_001 Supply and Service Account Category Budget Adjustment Add sufficient budget to fully fund expected supplies and services costs in 2026-2027. This request is partially backed by increased contract city revenue.	12,200,000	4,750,000	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	18,052,864	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase, taxes, and retirement.	5,622,745	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(2,291,000)	0	0.0	0.0
TA_114 Special Pay Account Adjustment Adjust special pay accounts for general wage increase, taxes, and retirement.	817,375	0	0.0	0.0
Central Rate Adjustments	5,701,399	0	0.0	0.0
Total Decision Package Adjustments	35,298,716	31,903,156	16.0	1.0

2026-2027 Executive Proposed Operating Budget
DRUG ENFORCEMENT FORFEITS (EN_A20500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**936,766**	**940,000**	**3.0**	**0.0**
2025 Annual Budget Biennialized	**1,873,532**	**1,880,000**	**3.0**	**0.0**
Base Budget Adjustments	33,561	0	0.0	0.0
Decision Package Adjustments	0	34,000	0.0	0.0
2026-2027 Executive Proposed	**1,907,093**	**1,914,000**	**3.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,908,000**	**1,914,000**	**3.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	34,000	0.0	0.0
Central Rate Adjustments	0	0	0.0	0.0
Total Decision Package Adjustments	0	34,000	0.0	0.0

2026-2027 Executive Proposed Operating Budget
AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM (EN_A20800)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**29,510,839**	**213,935**	**82.0**	**0.0**
2025 Annual Budget Biennialized	**59,021,678**	**427,870**	**82.0**	**0.0**
Base Budget Adjustments	(9,759,265)	0	0.0	0.0
Decision Package Adjustments	67,955	50,655,108	(1.0)	0.0
2026-2027 Executive Proposed	**49,330,368**	**51,082,978**	**81.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**49,331,000**	**51,083,000**	**81.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Levy Plan Alignment Eliminate photographer position to align with 2026-2032 AFIS Levy Plan.	(298,823)	0	(1.0)	0.0
Technical Adjustments				
TA_001 Seattle AFIS Inflate transfer to Seattle AFIS to align with 2026-2032 AFIS Levy Plan.	714,732	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	50,655,108	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(394,000)	0	0.0	0.0
Central Rate Adjustments	46,046	0	0.0	0.0
Total Decision Package Adjustments	67,955	50,655,108	(1.0)	0.0

2026-2027 Proposed Financial Plan
Automated Fingerprint Identification System (AFIS) Fund / 000001220

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 45,131,916**	**$ 18,490,916**	**$ 20,243,526**	**$ 19,964,318**
Revenues				
Property Taxes	50,000	49,655,108	51,620,650	53,626,682
Interest Earnings	1,300,000	1,427,870	1,360,400	1,233,000
Total Revenues	**$ 1,350,000**	**$ 51,082,978**	**$ 52,981,050**	**$ 54,859,682**
Expenditures				
Wages & Benefits	12,000,000	25,634,232	27,287,640	28,993,117
Supplies	80,000	240,208	256,422	274,192
Services	11,600,000	16,421,704	17,530,169	18,745,010
Intragovernmental Services	3,500,000	6,971,632	7,902,345	8,943,874
Capital Expenditures	800,000	31,552	283,682	36,016
Intragovernmental Contributions	11,000	31,040	-	-
Total Expenditures	**$ 27,991,000**	**$ 49,330,368**	**$ 53,260,258**	**$ 56,992,209**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 18,490,916**	**$ 20,243,526**	**$ 19,964,318**	**$ 17,831,791**
Reserves				
Rainy Day Reserve	4,150,000	4,110,000	4,440,000	4,750,000
Total Reserves	**$ 4,150,000**	**$ 4,110,000**	**$ 4,440,000**	**$ 4,750,000**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 14,340,916**	**$ 16,133,526**	**$ 15,524,318**	**$ 13,081,791**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

Prior levy expired December 31, 2024. New levy covering 2026-2032 will begin January 1, 2026. Levy revenues aligned with OEFA forecast. Interest income forecasted using PSB's investment pool estimated rate of return.

Expenditure Notes:

2025 expenditures include $4.6 million in election costs, which will be reimbursed by funds from the new levy. Future capital expenditures projected according to levy plan. Intragovernmental Contributions assumed to be de minimis and not projected forward.

Reserve Notes:

Rainy day reserve based on 60 days of budgeted expenditures.

Last Updated August 1, 2025 by Andrew Bauck using data from PBCS and BFPA assumptions.

SUPERIOR COURT

MISSION

The mission of King County Superior Court is to equitably serve the diverse public by administering justice through accessible, inclusive, and unbiased forums for the fair, understandable, and timely resolution of legal matters.

OVERVIEW

King County Superior Court is King County's general jurisdiction trial court. Superior Court handles civil matters, domestic matters, felony criminal cases, juvenile matters, and appeals from courts of limited jurisdiction. The state's largest trial court, it is comprised of 56 judges, each elected to four-year terms by the voters of King County, or, in the event of a vacancy, appointed by the Governor.

Under the Washington Constitution and state statutes, Superior Court has responsibility for:

- Felony criminal cases
- Civil matters involving more than $300, unlawful detainers, and injunctions
- Family law, including dissolutions, child support, adoptions, parentage, and civil protection orders, including those for domestic violence
- Probate and guardianship matters
- Juvenile offender cases
- Juvenile dependencies, including abused and neglected children, children in need of services, at-risk youth, and truancies
- Mental illness and involuntary commitment matters

The court operates at four sites, including the King County Courthouse, the Patricia H. Clark Children and Family Justice Center, Harborview Medical Center (Involuntary Treatment Act Court) in Seattle, and the Maleng Regional Justice Center (MRJC) in Kent. Nearly all services provided by the Superior Court are mandated under the Washington Constitution, federal law, state law, and/or court rules adopted by the state Supreme Court.

Superior Court manages or participates in three therapeutic court programs funded by the Mental Illness and Drug Dependency fund: Family Treatment Court, King County Drug Diversion Court, and Juvenile Therapeutic Response and Accountability Court (JTRAC). Superior Court is largely supported by the General Fund, with additional support from state and federal funding for specific programs and services, including child support enforcement and a portion of judge salaries. Superior Court collects revenue from service fees, many of which are reduced or waived based on income.

2026-2027 Executive Proposed Operating Budget
SUPERIOR COURT (EN_A51000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**70,237,423**	**5,644,455**	**320.9**	**0.5**
2025 Annual Budget Biennialized	**140,474,846**	**11,288,910**	**320.9**	**0.5**
Base Budget Adjustments	2,197,175	(301,206)	0.5	(0.5)
Decision Package Adjustments	8,893,160	768,571	7.0	0.0
2026-2027 Executive Proposed	**151,565,182**	**11,756,275**	**328.4**	**0.0**
2026-2027 Executive Proposed Ordinance	**151,566,000**	**11,757,000**	**332.4**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_007 Involuntary Treatment Act (ITA) Court Coordinator Add Involuntary Commitment Court Coordinator FTE to support additional work and volume. Costs backed by State Behavioral Health – Administrative Services Organization (BH-ASO) funds received by DCHS. Aligns with DS_007 in EN_A91100.	264,166	265,000	1.0	0.0
DS_008 Assisted Outpatient Treatment (AOT) Coordinator Increase a 0.5 Assisted Outpatient Treatment (AOT) coordinator in Involuntary Treatment Act (ITA) Court to 1.0 which would be entirely revenue backed with state BH-ASO funds received by DCHS. This 0.5 position was inadvertently added in the base budget, so costs are not reflected in this decision package. Aligns with DS_008 in EN_A91100.	0	187,474	0.0	0.0
DS_009 Unlawful Detainer Positions Add Commissioner and Court Coordinator positions to hear eviction matters. Changes in state law during the 2025 legislative session allow for this addition. Related to DS_001 in EN_A54000.	797,780	0	2.0	0.0
DS_010 Increase Hourly Rates for Guardianship Contract Staff Increase the hourly rate paid to Guardian ad Litems (GALs), Court Visitors, and Attorneys for the adult in guardianship cases. Partially funded by an increase in state revenue.	1,080,000	385,000	0.0	0.0
DS_011 Juvenile Probation Counselors Add Juvenile Probation Counselor (JPC) FTEs to bring caseloads closer to best-practice levels.	959,576	0	3.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_013 Becca Program Staff Continue staff for six months to replace State funding cut in the 2025 state legislative session for Becca staff (At-Risk Youth, Child in Need of Services, and Truancy). State funding is expected to be restored in 2026. Revenue was budgeted in the Grants Fund, so funding loss is not reflected here. Related to DS_006 in EN_A54000.	335,755	0	0.0	0.0
DS_014 Dependency CASA Attorney Add Attorney Guardian Ad Litem (GAL) attorney position for dependency Court Appointed Special Advocates (CASA) to reduce the backlog of trial cases that do not have an assigned GAL.	366,784	0	1.0	0.0
DS_015 Interpreter Rates Increase rates paid to interpreters to match rates offered by municipal courts.	525,000	0	0.0	0.0
Technical Adjustments				
TA_001 Guardian Ad Litem Costs at Involuntary Treatment Act (ITA) Court Add expenditure authority for Guardian Ad Litem costs at Involuntary Commitment Court and add State Behavioral Health - Administrative Services Organization (BH-ASO) revenue received by DCHS. Aligns with TA_001 in EN_A91100.	600,000	600,000	0.0	0.0
TA_002 Interpreter Costs Add additional expenditure authority for base contracted interpreter expenses reimbursed by the state.	300,000	300,000	0.0	0.0
TA_003 Net zero Expenditure Budget Adjustments Move expenditure budgets to more closely match where expenditures are incurred.	0	0	0.0	0.0
TA_004 One-Time Funding Shift to Preserve MIDD Programming Reduce MIDD revenue for the Family Intervention Restorative Services Program for 2026 only. This funding shift will preserve MIDD Programming. Aligns with TA_002 in EN_A99000.	0	(1,341,496)	0.0	0.0

2026-2027 Executive Proposed Operating Budget
SUPERIOR COURT (EN_A51000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_050 Adjust 2026-2027 Revenue Revise budgeted revenues to meet current forecast.	0	372,593	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	76,029	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(507,000)	0	0.0	0.0
Central Rate Adjustments	4,095,070	0	0.0	0.0
Total Decision Package Adjustments	8,893,160	768,571	7.0	0.0

2026-2027 Executive Proposed Operating Budget
SUPERIOR COURT MIDD (EN_A78300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**3,221,164**	**0**	**18.4**	**0.0**
2025 Annual Budget Biennialized	**6,442,328**	**0**	**18.4**	**0.0**
Base Budget Adjustments	127,977	0	0.0	0.0
Decision Package Adjustments	19,698	0	0.0	0.0
2026-2027 Executive Proposed	**6,590,003**	**0**	**18.4**	**0.0**
2026-2027 Executive Proposed Ordinance	**6,591,000**	**0**	**18.4**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(78,836)	0	0.0	0.0
Central Rate Adjustments	98,534	0	0.0	0.0
Total Decision Package Adjustments	19,698	0	0.0	0.0

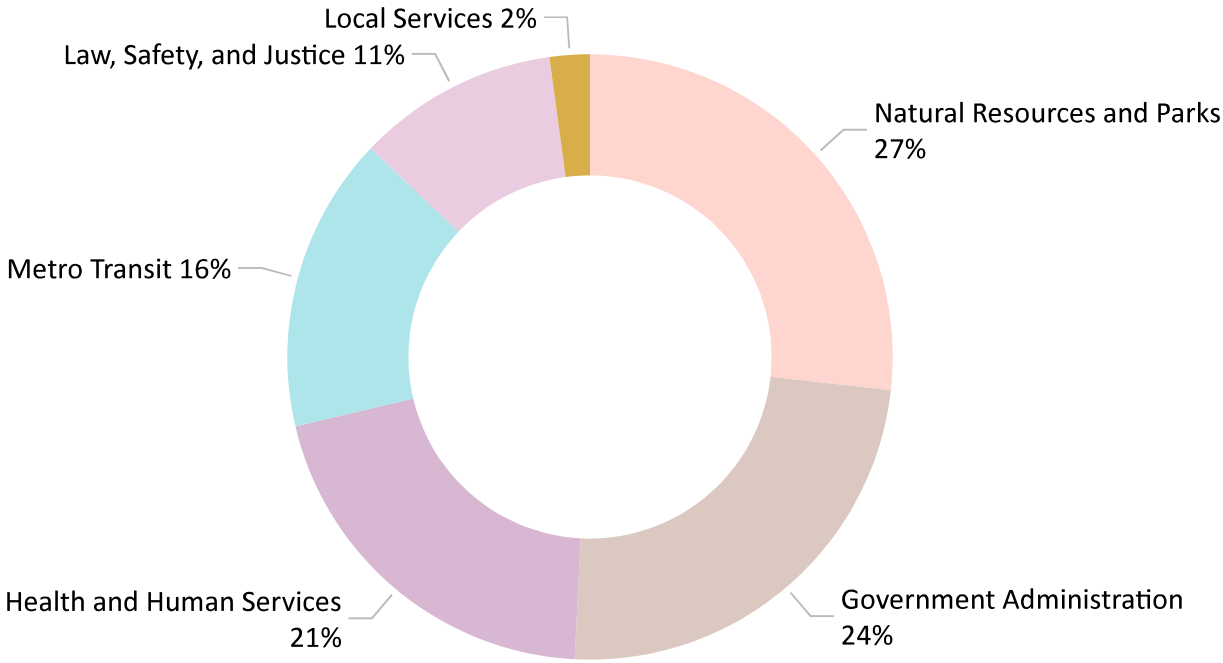
LOCAL SERVICES

Local Services

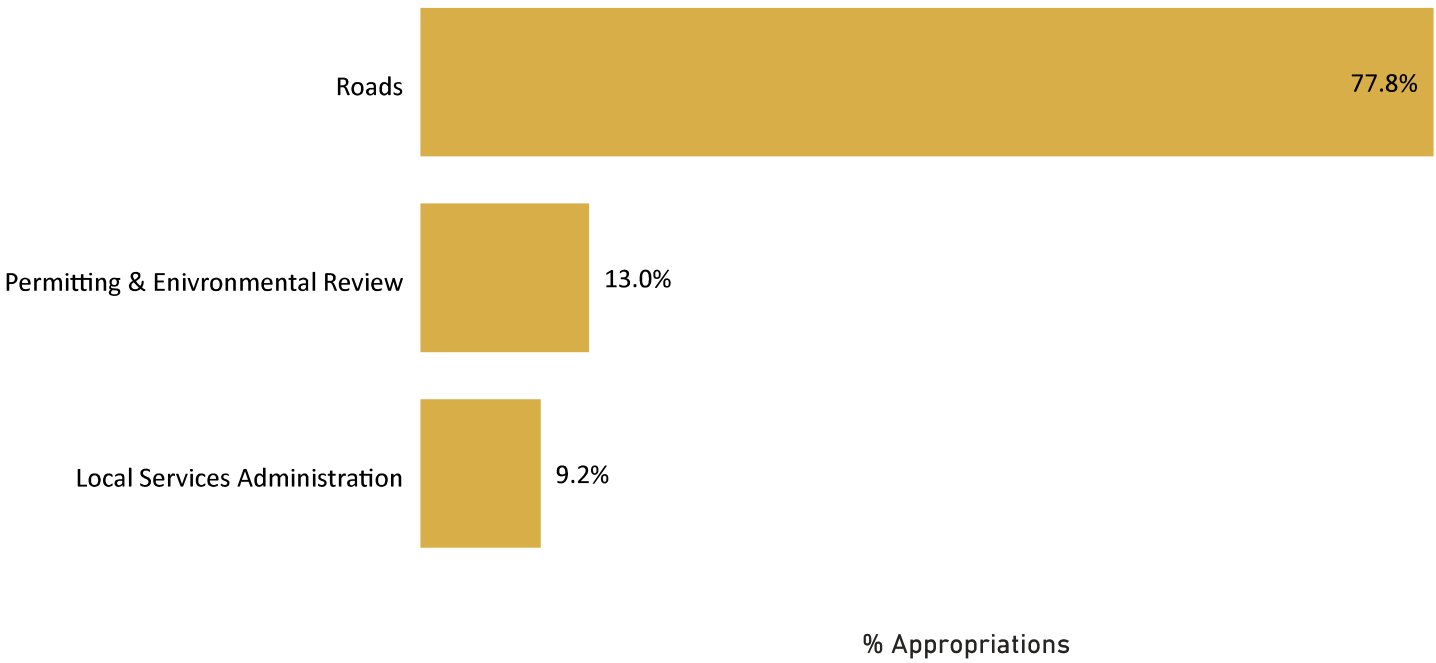
Appropriations

$422.4M

% Appropriations by Agency



% Appropriations by Type



INTRODUCTION

King County is the local service provider for roughly 250,000 people in the unincorporated areas of the county. Taken together, unincorporated King County would be the second-largest city in the state.

King County established the Department of Local Services (DLS) in 2019 to:

- Improve coordination of local services by King County agencies through increased collaboration.
- Strengthen and expand partnerships between the county communities and other entities.
- Improve the delivery, responsiveness, and quality of local services to the people, businesses, and communities of unincorporated King County through unified accountability.
- Improve local services through robust employee and community engagement while embracing equity and social justice and continuous improvement.
- Strengthen unincorporated communities by supporting local planning and community initiatives.
- Pursue innovative funding strategies.

DLS is comprised of a Director's Office, the Road Services Division, and the Permitting Division.

DEPARTMENT OF LOCAL SERVICES- DIRECTOR'S OFFICE

MISSION

King County Local Services works to promote the well-being of residents and communities in unincorporated King County by seeking to understand their needs and delivering responsive local government services.

OVERVIEW

The Department of Local Services Director's Office leads the department. It provides central support for its two divisions including strategic communications, human resources, customer service, financial oversight, and government relations services. It oversees department activity to achieve Executive and Council priorities in the provision of local services in Unincorporated King County (UKC). The Director's Office also oversees subarea planning and coordinates with other agencies in King County to engage with UKC communities, co-create responses to community needs, and respond to customer service requests.

2026-2027 Executive Proposed Operating Budget
LOCAL SERVICES ADMINISTRATION (EN_A77000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**18,195,525**	**17,795,325**	**32.5**	**2.0**
2025 Annual Budget Biennialized	**36,391,050**	**35,590,650**	**32.5**	**2.0**
Base Budget Adjustments	(12,340,071)	(13,219,946)	0.0	0.0
Decision Package Adjustments	14,934,020	16,304,789	35.0	2.0
2026-2027 Executive Proposed	**38,985,000**	**38,675,493**	**67.5**	**4.0**
2026-2027 Executive Proposed Ordinance	**38,985,000**	**38,676,000**	**67.5**	**4.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Emergency Support Add contingency funding to support emergency response in Unincorporated King County (UKC). This proposal will allow the department to be responsive to the community's needs during an emergency event. It is funded through the DLS service partner allocation.	250,000	250,000	0.0	0.0
DS_002 Customer Support Liaison Add a position to support complex customer needs, which often require multiple touch points on complicated issues. By triaging and managing these customer concerns, the position will escalate critical issues to senior leadership only when necessary, giving valuable time back to senior leaders who are currently spending an inordinate amount of effort managing these matters directly. This is funded through the DLS service partner allocation.	378,993	378,993	1.0	0.0
DS_003 Communications Position Add a communications specialist position to support the department. This position will centralize employee communications, as well as ensure accessible and responsive engagement with customers to establish and maintain robust two-way communications via events, online platforms, and other means. This proposal is funded through the division allocation.	309,653	309,653	1.0	0.0
DS_004 Local Services Internship Program Launch an annual DLS internship program to support communications, engagement, and planning in the Director's Office. This proposal includes funding for three interns annually and is funded through the DLS service partner allocation.	167,000	167,000	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_005 Translation and Interpretation Provide additional resources for translation and interpretation services for DLS Director's Office programs, including external relations, economic development, and subarea planning programs. This proposal is funded through the DLS service partner allocation.	38,000	38,000	0.0	0.0
DS_006 Utilities Technical Review Committee (UTRC) Mapping Add funding to support the Utilities Technical Review Committee's (UTRC) review of water systems. This proposal is funded through the UTRC cost pool.	10,000	10,000	0.0	0.0
DS_021 King County Comprehensive Plan (KCCP) Communication Facilities Requirement Add staffing support, consultant contract and programmatic funding to support updates to communication facilities, as required by The King County Comprehensive Plan (KCCP) Work Plan Action Item 8. The code updates are required to reflect modern technology and current federal regulations. This proposal is funded by and related to DP DS_021 in General Fund.	250,000	250,000	0.0	0.3
DS_022 KCCP Shoreline Master Program Update Add staffing support, consultant contract and programmatic funding for the King County Shoreline Master Program Update, which includes the incorporation of Sea Level Rise planning requirements. This proposal is funded by and related to DP DS_022 in General Fund.	750,000	750,000	0.0	0.4
DS_027 KCCP Expediting Affordable Housing: Tools and Strategies Add staffing support, consultant contract and programmatic funding to lead the development of a report that evaluates possible tools and strategies that may expedite or support the development of new or redevelopment of existing properties for affordable housing. This proposal is funded by and related to DP DS_027 in General Fund.	375,000	375,000	0.0	0.3

Administrative Service Changes

2026-2027 Executive Proposed Operating Budget
LOCAL SERVICES ADMINISTRATION (EN_A77000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_001 General Counsel Add a General Counsel position to support the Department of Local Services (DLS). This position will address departmental policies and practices, and will provide legal advice related to risk and legislation to reduce future prosecuting attorney charges. A corresponding budget request for the FTE is in Prosecuting Attorney Office budget as DS_001 titled Dedicated General Counsel for Department of Local Services. This proposal is funded through the division allocation.	740,414	740,414	0.0	0.0
AC_002 Chief Administrative Officer Add a Chief Administrative Officer to provide essential executive-level leadership and capacity to the department. This position will oversee and integrate critical departmental functions including policy, government relations, Best Run Government initiatives, long-range planning, and code writing. This is funded through the DLS service partner allocation.	566,858	566,858	1.0	0.0
Technical Adjustments				
TA_001 Loan-out, Inflationary, and Technical Adjustments Update loan-out labor to reflect staffing cost that are charged to the capital program or other King County Programs. Update for known contractual inflationary increases, removal of one-time expenses not removed in proforma.	(879,890)	0	0.0	0.0
TA_020 Transfer Finance and Human Resources Positions Transfer Finance and Human Resources positions from the Road Services and Permitting Divisions into the DLS Director's Office to reflect the centralized reporting structure. This is a net-zero-change for the department. Corresponding requests in Roads TA_020 and Permitting TA_020.	11,757,280	11,757,280	32.0	1.0
TA_050 Revenue Adjustments Update revenue account and amounts based on the 2026-2027 cost allocation model for the Division, Service Partner, Utilities, and Schools Technical Review Committee, as well as the General Fund cost pools.	0	711,591	0.0	0.0
TA_110 Net-Zero Updates Update the budget system to reflect actual spending patterns.	0	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(214,000)	0	0.0	0.0
Central Rate Adjustments	434,712	0	0.0	0.0
Total Decision Package Adjustments	14,934,020	16,304,789	35.0	2.0

2026-2027 Proposed Financial Plan
Local Services Administration / 000001350

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 1,818,422**	**$ 1,485,153**	**$ 1,175,646**	**$ 266,980**
Revenues				
DLS Division Overhead Allocation	3,040,000	17,542,925	20,873,580	22,267,771
Service Partner Allocation (SPA)	5,220,000	13,724,103	14,813,394	15,802,812
General Fund Transfer	8,839,408	6,677,081	4,952,310	5,283,086
UTRC-STRC	271,000	661,384	706,650	753,848
Interest & Other Misc. Revenues	95,010	70,000	70,000	70,000
Total Revenues	**$ 17,465,418**	**$ 38,675,493**	**$ 41,415,934**	**$ 44,177,518**
Expenditures				
Salaries and Benefits	6,557,552	26,865,000	28,193,584	28,891,880
Supplies	60,055	126,610	135,275	144,311
Services	4,749,591	4,398,162	3,636,078	3,878,939
Grants	4,993,056	3,278,000	3,502,349	3,736,279
Central Rates & Overhead	1,438,433	4,067,228	6,590,203	7,458,792
Emergency Contingency		250,000	267,110	284,951
Total Expenditures	**$ 17,798,687**	**$ 38,985,000**	**$ 42,324,600**	**$ 44,395,151**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 1,485,153**	**$ 1,175,646**	**$ 266,980**	**$ 49,347**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,485,153**	**$ 1,175,646**	**$ 266,980**	**$ 49,347**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Executive Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance (updated 8/15/25), unless adjusted and otherwise noted.

Revenue Notes:

- 2025-Bond proceeds of $35k are included in other revenues, these are reimbursements for the Energize program in prior periods. The Energize program transferred to ECO starting in 2025.
- Revenues increased by Seattle CPI-U starting in 2028, exceptions noted.
- $1.98M is added in the Division Allocation above inflation, for the assumed increase in central rates as a result of the transition of Finance and HR positions proposed in 2026-2027. The increase will depend on the actual central rate increases resulting from the reorganization in 2028-2029.
- A surcharge of $150,000 is added to the SPA and Division overhead pools in 2028, to balance the fund in the outyears.
- One-time programs for White Center Revitalization ($667K) and Comprehensive Plan ($1.375M) are removed from the GF transfer in 2028.

Expenditure Notes:

- Expenditures are by account category. Grants include PB Grants, CSA Grants, and other grants built into other programs.
- Expenditures are inflated using the BFPA blended labor, Internal Service, and Seattle CPI-U in the outyears.
- 2026-2027 Budget increased by ~$12M due to the proposal to transfer 33 finance and human resources positions from DLS divisions, to reflect the reporting structure. This proposal is net-zero for the department (Roads/Permitting/Director's Office).
- In 2028-2029, internal service rates are expected to increase due to the Finance and HR position transfer proposed in 2026-2027. It is estimated that this will be roughly $30,000/person/year and will be charged back proportionately to Roads and Permitting in the Division Overhead Allocation. Divisions should see reductions to central rates where there are future increases in DLS DO.
- The White Center Economic Revitalization project is included from 2025 through 2027. Position and services expenses are removed in 2028.
- Emergency contingency is proposed in 2026-2027, this will be spent to address the greatest community needs in the event of a major storm or emergency event.

Reserve Notes:

This fund does not hold reserves.

Last Updated 8/25/25 by Jillian Scheibeck and Bonnie Fluckinger using data from PBCS and BFPA assumptions.

PERMITTING DIVISION

MISSION

The Permitting Division serves, educates, and protects our community by shaping and implementing King County's development and environmental regulations.

OVERVIEW

The Department of Local Services' Permitting Division is responsible for regulating and permitting all building and land use activity in unincorporated King County. The division's core business programs are permit review, inspection, and code enforcement in unincorporated areas. About 75 percent of the division's operating budget is supported by fees charged to permit applicants. General Fund and other fund contributions support the division's code enforcement program, as well as other work that benefits unincorporated King County, but not a specific permit holder.

The division is composed of three the sections:

PLANNING AND PERMITTING

Planning and Permitting comprises 90 percent of the division staff and is responsible for reviewing, approving, and inspecting land use and development proposals. Services include providing customer assistance and public information about permitting; application intake processing; review of development proposals for compliance with the King County building, fire, and land use codes; construction inspection; site development inspection; and monitoring of critical areas impacted by development.

GENERAL PUBLIC SERVICES

General Public Services is supported by the General Fund and houses the division's code enforcement program, which investigates and resolves complaints of code violations in unincorporated King County.

ABATEMENT SERVICES

Abatement Services manages the contracted abatement work on nuisance properties. Civil penalties and property liens collected by the division are used to reimburse the Abatement Fund for contracted abatement work; however, revenue collections are relatively low, and the fund has very limited resources to support abatement activities.

2026-2027 Executive Proposed Operating Budget
PLANNING AND PERMITTING (EN_A32510)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**24,932,249**	**22,695,981**	**117.0**	**0.0**
2025 Annual Budget Biennialized	**49,864,498**	**45,391,962**	**117.0**	**0.0**
Base Budget Adjustments	(1,448,169)	0	0.0	0.0
Decision Package Adjustments	(2,903,528)	142,591	(12.0)	1.0
2026-2027 Executive Proposed	**45,512,801**	**45,534,553**	**105.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**45,513,000**	**45,535,000**	**105.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_004 Comprehensive Plan: Climate Change Element SME Support Role Add temporary position for DLS-Permitting to serve as subject matter expert (SME) in developing policies and regulations that align with new state requirements for the comprehensive plan's climate change element. This proposal is funded by and related to DS_004 in General Fund.	453,887	453,887	0.0	1.0
Administrative Service Changes				
AC_001 Permitting Position Reductions Eliminate eight vacant positions in Planning and Permitting to manage financial constraints due to lower permit application volume projected in 2026 and 2027.	(2,703,183)	0	(8.0)	0.0
AC_002 Permitting System Upgrade Fund the replacement and upgrade of the County's permitting system.	1,172,000	1,172,000	0.0	0.0
Technical Adjustments				
TA_001 Loan Out Labor Cost Increase Increase the amount of loan out labor from Permitting to Code Enforcement to reflect GWI and inflation. Code Enforcement Officers are budgeted in the Permitting Fund.	(556,997)	0	0.0	0.0
TA_002 Labor Expenditure Contra Reduce budgeted expenditures through an expenditure contra, which is equivalent to holding three authorized positions vacant. This reduction is necessary to balance the fund because of lower permit application volume projected in 2026 and 2027.	(1,695,126)	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
PLANNING AND PERMITTING (EN_A32510)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_010 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_020 Finance and Human Resources Positions Transfer Transfer Finance and Human Resources positions from the Permitting Division into the DLS Director's Office to reflect the centralized reporting structure. This is a net-zero change for the department. Corresponding requests in Roads TA_020 and Local Services TA_020.	(1,561,474)	0	(4.0)	0.0
TA_050 Revenue Projections Update Align budgeted revenues with revenue projections for 2026-2027.	0	(1,483,296)	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(599,000)	0	0.0	0.0
Central Rate Adjustments	2,586,366	0	0.0	0.0
Total Decision Package Adjustments	(2,903,528)	142,591	(12.0)	1.0

2026-2027 Proposed Financial Plan
DLS Permitting Fund / 000001340

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (5,771,047)**	**$ (8,750,047)**	**$ (8,728,294)**	**$ (4,450,719)**
Revenues				
CHARGE FOR SERVICES - R3410	17,190,000	41,711,260	49,304,685	53,195,438
SURCHARGE	-	1,172,000	-	-
TRANSFERS IN - R3901	336,000	2,651,293	2,339,139	2,485,335
Total Revenues	**$ 17,526,000**	**$ 45,534,553**	**$ 51,643,824**	**$ 55,680,773**
Expenditures				
SALARIES/WAGES/BENEFITS - 51000	15,994,000	31,259,346	32,888,216	34,943,730
SUPPLIES - 52000	25,000	49,200	52,565	56,077
SERVICES-OTHER CHARGES - 53000	1,188,000	3,756,960	4,013,936	4,282,067
INTRAGOVERNMENTAL SERVICES - 55000	3,259,000	9,230,994	10,361,317	11,726,938
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	39,000	1,216,300	50,214	56,832
Total Expenditures	**$ 20,505,000**	**$ 45,512,800**	**$ 47,366,248**	**$ 51,065,644**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (8,750,047)**	**$ (8,728,294)**	**$ (4,450,719)**	**$ 164,411**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	8,750,047	8,728,294	4,450,719	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 164,411**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- 2026 custom new home and remodel permit volume (240) = lowest on record (2014)
- 2026 basic home permit volume (72) = lowest on record (2022)
- 2026 other permits and approvals = same as year 2024
- No permit volume increases in 2026-2031
- 2026-2027 increase in Transfers In from re-allocation of general fund from A32530
- 2026-2027 temporary 3.5% surcharge to generate funds to pay for replacement of permitting system; surcharge ends 12/31/2027
- 2028-2029 GF transfer is reduced by the amount of one-time funding of Climate Change support in 2026-2027
- 2026-2027 and outyear permit fee amounts and revenues are increased to match aggregate increase in expenditures; plus supplemental increases of 9.5% to rebuild fund balance.

Expenditure Notes:

- 2026-2027: Salaries and wages includes expenditure contra assumed for three positions in 2026-27 and outyears, and reduction of eight vacant positions.
- 2026-2027: Increase in intergovernmental services cost includes net-zero transfer of 4 positions from Permitting to Director's Office budget and addition Director's Office overhead increases.
- 2026-2027: Increase in intragovernmental contributions of $1,172,000 for funding replacement of permitting system.
- 2028-2029: Labor cost reduced by one-time spending for Climate Change support.
- 2028-2029: Intragov't contributions reduced by one-time spending on technology ending 12/31/2027.
- 2028-2029: No programmatic-driven growth in DLS cost allocation to Permitting.

Reserve Notes:

- Fund balance restored to positive balance by 12/31/2031, assuming low permitting activity at 2026 budgeted level and supplemental fee increases per above Revenue Notes.

Last Updated 8/26/2025 by W Cheney and Bonnie Fluckinger using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: King County Information Technology, Fund: 3280 GENERAL TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3280 GENERAL TECHNOLOGY CAPITAL - King County Information Technology

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1150821	**DLS Permitting Software Replacement** STANDALONE		$1,172,000	**Scope:** Replace five separate but integrated SaaS permitting-related systems, cloud-hosted by five different vendors, with a unitary, cloud-hosted SaaS permitting system that natively provides the full suite of on-line permitting functionality without multiple, inter-system integrations. **Description of Budget Request:** The requested appropriation will support the configuration and implementation of a replacement SaaS solution.
3280 - GENERAL TECHNOLOGY CAPITAL		**Total**	**$1,172,000**	
Grand Total			**$1,172,000**	

2026-2027 Executive Proposed Operating Budget
GENERAL PUBLIC SERVICES (EN_A32530)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**4,430,376**	**4,424,317**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**8,860,752**	**8,848,634**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(1,073,366)	(1,002,390)	0.0	0.0
2026-2027 Executive Proposed	**7,787,386**	**7,846,244**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**7,788,000**	**7,847,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Increase Loan-in Labor for Inflation and GWI Adjustments Adjust loan-in labor from Permitting to Code Enforcement to reflect GWI and inflation in the base budget for Code Enforcement positions. Code Enforcement Officers are budgeted in the Permitting Fund.	496,212	90,000	0.0	0.0
TA_050 Revenue Adjustments Adjust revenue to reflect changes in revenue not captured in other decision packages.	0	(1,092,390)	0.0	0.0
Central Rate Adjustments	(1,569,578)	0	0.0	0.0
Total Decision Package Adjustments	(1,073,366)	(1,002,390)	0.0	0.0

2026-2027 Proposed Financial Plan
DLS General Public Services Fund / 000001346

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 74,165**	**$ 246,165**	**$ 305,023**	**$ 305,023**
Revenues				
TRANSFERS IN - R3901	4,500,000	7,846,244	8,543,653	9,366,799
Total Revenues	**$ 4,500,000**	**$ 7,846,244**	**$ 8,543,653**	**$ 9,366,799**
Expenditures				
SALARIES/WAGES/BENEFITS - 51000	1,643,000	3,935,734	4,189,589	4,451,438
SUPPLIES - 52000	1,000	-	-	-
SERVICES-OTHER CHARGES - 53000	42,000	181,000	193,380	206,298
INTRAGOVERNMENTAL SERVICES - 55000	2,641,000	3,670,652	4,160,684	4,709,062
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	1,000	-	-	-
Total Expenditures	**$ 4,328,000**	**$ 7,787,386**	**$ 8,543,653**	**$ 9,366,799**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 246,165**	**$ 305,023**	**$ 305,023**	**$ 305,023**
Reserves				
Expenditure Reserve (s)				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 246,165**	**$ 305,023**	**$ 305,023**	**$ 305,023**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided PSB's BFPA guidance.

Revenue Notes:

-Transfer In comes from General Fund and DNRP, and is set equal to the approved expenditures in every budget cycle.

Expenditure Notes:

- Out-year expenditures assume 2025 adopted FTE count (11) is maintained and no programmatic changes.

Last Updated 8/20/2025 by W. Cheney and Bonnie L. Fluckinger using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
PERMITTING DIVISION ABATEMENT (EN_A52500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**695,616**	**600,000**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**1,391,232**	**1,200,000**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	18,802	0	0.0	0.0
2026-2027 Executive Proposed	**1,410,034**	**1,200,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,411,000**	**1,200,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_010 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	18,802	0	0.0	0.0
Total Decision Package Adjustments	18,802	0	0.0	0.0

2026-2027 Proposed Financial Plan
DLS Abatement Services Fund / 000001341

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 777,612**	**$ 645,612**	**$ 435,578**	**$ 435,578**
Revenues				
CHARGE FOR SERVICES - R3410	-	800,000	400,000	400,000
FINES AND FORFEITS - R3510	125,000	400,000	400,000	400,000
Total Revenues	**$ 125,000**	**$ 1,200,000**	**$ 800,000**	**$ 800,000**
Expenditures				
SALARIES/WAGES/BENEFITS - 51000	201,000	409,207	435,601	462,826
SERVICES-OTHER CHARGES - 53000	4,000	878,225	338,780	308,178
INTRAGOVERNMENTAL SERVICES - 55000	52,000	122,602	25,619	28,996
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	-	-	-	-
Total Expenditures	**$ 257,000**	**$ 1,410,034**	**$ 800,000**	**$ 800,000**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 645,612**	**$ 435,578**	**$ 435,578**	**$ 435,578**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 645,612**	**$ 435,578**	**$ 435,578**	**$ 435,578**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- One-time revenue of $360,000 in 2026-2027 for reimbursement of Mt Anderson abatement.
- Out-year revenue approximates long-term trend in volume and civil penalties that are set in K.C.C. and are not subject to inflation.

Expenditure Notes:

- 2026-2027 services expenditure level (53000) reflects use of one-time revenues to accelerate abatement of outstanding violations. - Outyear FBOD charges (55000) will be reduced by $50,000 per year because Abatement Manager position is now budgeted in A32510 (Planning and Permitting).

Reserve Notes:

Last Updated 8/26/2025 by W Cheney and Bonnie Fluckinger using data from PBCS and BFPA assumptions.

ROAD SERVICES DIVISION

MISSION

The Road Services Division connects communities with a safe and reliable road network for all.

OVERVIEW

The Road Services Division is responsible for all County-owned roads, bridges, and related infrastructure in unincorporated King County. The scope of responsibilities encompasses 1,500 miles of roadway, along with 188 bridges. The County's many bridges are an integral part of the road system, as are other components such as sidewalks, bike lanes, guardrails, drainage and water quality facilities, streetlights, traffic control equipment, and traffic cameras.

Unincorporated-area roads support more than one million trips per day as part of the broader, regional transportation network. People from all parts of King County—and beyond—use them. About half the trips on the high-volume roads originate in cities and other counties. The aging roadway system also provides pathways for essential public utilities, emergency vehicles and an ever-increasing volume of freight and heavy vehicles.

The division's organizational structure consists of the Director's Office and three sections: Maintenance, Engineering Services, and Strategic Business Operations. Overall, the division is organized to focus on key functions and skill sets that best meet the strategic plan goals of safety and regulatory compliance and ensure that resources are available to respond to unplanned failures and emergencies.

Roads manages five types of infrastructure assets:

- **Roadway,** including the road surface and substructure**.**
- **Bridges and structures**, including concrete, steel, and timber bridges, and structures such as seawalls and retaining walls.
- **Drainage facilities** within the road right-of-way, such as pipes, culverts, ditches, catch basins, and stormwater ponds.
- **Traffic control/safety devices**, such as signals, signs, pavement markings, roundabouts, and traffic cameras.
- **Roadside features**, such as sidewalks, pathways, shoulders, roadside slopes, and ADA ramps.

The County Road Engineer has reviewed and approved the Fleet Equipment Rental and Revolving rates for Road Equipment for the proposed 2026-2027 budget.

2026-2027 Executive Proposed Operating Budget
ROADS (EN_A73000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**128,852,590**	**126,312,504**	**435.6**	**8.0**
2025 Annual Budget Biennialized	**257,705,180**	**252,625,008**	**435.6**	**8.0**
Base Budget Adjustments	5,465,204	(150,000)	0.0	(1.0)
Decision Package Adjustments	4,021,450	4,910,935	(26.0)	(1.0)
2026-2027 Executive Proposed	**267,191,834**	**257,385,943**	**409.6**	**6.0**
2026-2027 Executive Proposed Ordinance	**267,192,000**	**257,386,000**	**409.6**	**6.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Anaplan Maintenance Management System Software Licensing and Cloud Support Increase the IT operating budget to support Anaplan, the new software replacing the outdated Maintenance Management System (MMS). This funding will cover the annual licensing and cloud support required for Anaplan's ongoing operation.	200,000	0	0.0	0.0
DS_002 Survey Monument Management and Preservation Add staff to identify, uncover, and restore survey monuments that have been paved over, lost, or destroyed, ensuring compliance with state law which require county road departments to protect survey monuments within road rights-of-way. This funding will cover one Engineer III, one Engineer II, and a dedicated vehicle to support office and field work necessary for monument recovery and preservation.	803,245	0	2.0	0.0
DS_003 Reduction of Supplies and Services for Strategic Business Operations and Director's Office Reduce budget for consulting, IT services, training and supplies, deferring investments in consultant-led strategic planning, technology upgrades, and professional development initiatives to manage financial constraints due to the Roads structural funding gap. As a result, opportunities for external expertise will be limited, critical system improvements will be delayed and staff training efforts that support operational efficiency will be constrained. Roads intends to restore some of these reductions if new funding becomes available.	(1,607,331)	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_004 Roads Summer Internship Program Suspension Suspend the Roads Summer Internship Program for the biennium to manage financial constraints due to the Roads structural funding gap. The temporary reduction of the internship program, despite its successful four-year run as of 2024, will not immediately affect the services Roads provides to the community. Roads intends to restore this program if new funding becomes available.	(352,278)	0	0.0	0.0
DS_005 Fish Passage Program Managing Engineer Delay the hiring of the Fish Passage Program Managing Engineer for one year to manage financial constraints due to the Roads structural funding gap. Existing staff will absorb the responsibilities of the vacant Managing Engineer position. Roads intends to restore this reduction if new funding becomes available.	(236,692)	0	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(46,108)	0	0.0	0.0
Technical Adjustments				
TA_001 Maintenance Programming and Labor Distribution Allocate budget for the Roads' Maintenance program to correct cost centers and accounts based on the current estimated 2026-27 work plan. This decision package also reflects an adjustment to balance loan-in and loan-out accounts and related benefit and overhead recovery accounts for the Maintenance work plans.	(2,049,851)	0	0.0	0.0
TA_002 Traffic City Services Programming and Labor Distsribution Allocate budget for Roads Traffic City services programs to correct cost centers and accounts based on current demand from cities and the 2025 work plan through a technical adjustment. This decision package also reflects adjustments to balance loan-in and loan-out accounts and related benefit overhead recovery accounts related to the Traffic City Services work plans.	430,239	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
ROADS (EN_A73000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_004 Surface Water Management (SWM) Fee Update Adjust budget for the proposed rate increase by Water and Land Resources Division (WLRD) for the Surface Water Management (SWM) Fee.	969,964	0	0.0	0.0
TA_020 Transfer Finance and Human Resources Positions Transfer Finance and Human Resources positions from the Road Services Division into the DLS Director's Office to reflect the centralized reporting structure. This is a net-zero change across the department. Corresponding requests in Permitting TA_020 and Local Services TA_020.	(10,195,806)	0	(28.0)	(1.0)
TA_050 Alignment of Roads Revenues Adjust revenues for the 2026-27 biennium to reflect the Office of Economic and Financial Analysis (OEFA) and County Road Administration Board (CRAB) revenue projections.	0	4,910,935	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	148,992	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	41,863	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(2,049,000)	0	0.0	0.0
TA_114 Special Pay Account Adjustment Adjust special pay accounts for GWI, taxes, and retirement.	236,838	0	0.0	0.0
Central Rate Adjustments	17,727,376	0	0.0	0.0
Total Decision Package Adjustments	4,021,450	4,910,935	(26.0)	(1.0)

2026-2027 Executive Proposed Operating Budget
ROADS CONSTRUCTION TRANSFER (EN_A73400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**5,905,914**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**11,811,828**	**0**	**0.0**	**0.0**
Base Budget Adjustments	1,399,438	0	0.0	0.0
Decision Package Adjustments	(6,891,266)	0	0.0	0.0
2026-2027 Executive Proposed	**6,320,000**	**0**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**6,320,000**	**0**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_006 Reduction of Road Operating Funds to Capital Program Reduce the operating fund transfer to the capital program to manage financial constraints due to the Roads structural funding gap. The reduction continues the decline in operating fund contributions to the capital program from prior budget cycles. While critical road preservation work performed by in-house staff will be maintained for the 2026-2027 Biennial Budget, previously fully funded countywide preservation programs, including the high-risk paving program, chip seal program, bridge rail program and high collision safety program will be scaled back or eliminated.	(4,891,266)	0	0.0	0.0
DS_007 Reduction of Road Operating Funds to Capital Countywide Drainage Program Reduce the operating fund transfer to the capital program that supports the Countywide Drainage Program to manage financial constraints due to the Roads structural funding gap. This reduction will be offset by a one-time contribution of Surface Water Management (SWM) revenues, coordinated with the Water Land Resource Division (WLRD). SWM fee revenues will be directly transferred into the capital program.	(2,000,000)	0	0.0	0.0
Total Decision Package Adjustments	(6,891,266)	0	0.0	0.0

2026-2027 Proposed Financial Plan
Roads Services Operating / 000001030

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 29,740,072**	**$ 22,823,056**	**$ 6,697,165**	**$ (8,024,593)**
Revenues				
Property Taxes	102,167,925	209,765,584	217,019,901	224,024,416
Gas Taxes	11,644,172	23,300,000	23,300,000	23,300,000
Utility inspection - Fee for Services	1,329,378	2,658,756	2,658,756	2,658,756
Reimbursable Activities	7,189,904	14,961,603	15,766,465	16,625,796
Grant Revenues / Contingency	1,000,000	2,000,000	2,000,000	2,000,000
Sale of Land	694,747	-	-	-
Other Revenues	2,425,001	4,700,000	4,700,000	4,700,000
Total Revenues	**$ 126,451,127**	**$ 257,385,943**	**$ 265,445,122**	**$ 273,308,968**
Expenditures				
Salaries and Benefits	62,852,008	123,449,917	131,164,765	139,348,243
Supplies and Services	13,329,454	25,462,982	26,863,898	28,555,058
Intragovernmental	25,730,617	66,481,512	69,753,674	74,110,136
Other Expense	1,853,272	891,938	882,481	938,035
Transfer to Sheriff	7,500,000	15,000,000	15,000,000	15,000,000
Surface Water Management Fee	9,699,648	20,369,261	21,387,724	22,457,110
South Park Bridge	900,000	1,800,000	1,800,000	1,800,000
Grant Contingency	1,000,000	2,000,000	2,000,000	2,000,000
Debt Service	5,944,747	11,736,224	11,314,340	8,277,241
CIP Transfer	5,905,914	6,320,000	-	-
Total Expenditures	**$ 134,715,660**	**$ 273,511,834**	**$ 280,166,881**	**$ 292,485,824**
Estimated Underexpenditures	**(1,347,517)**			
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 22,823,056**	**$ 6,697,165**	**$ (8,024,593)**	**$ (27,201,450)**
Reserves				
Cash Flow Reserve	7,000,000	7,000,000	7,000,000	7,000,000
Storm Reserve	3,000,000	3,000,000	3,000,000	3,000,000
Total Reserves	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**
Reserve Shortfall	-	3,302,835	18,024,593	37,201,450
Ending Undesignated Fund Balance	**$ 12,823,056**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance 2025 Q3 BFPA/July 2025 OEFA and the agency's internal assumptions and methodology.

Revenue Notes:

- Gas Taxes: Reflect County Road Administration Board (CRAB) estimates as of November 2024.
- Utility Inspection Fees & Reimbursable Activities: Utility inspection fees require Council approval for any adjustments and reflects the current fee structure until formal changes are adopted.
- Sale of Land: County financial policy requires that one-time and uncertain revenues not be programmed until received.
- 2025 land sale proceeds are attributed to the North Bend and Molasses Creek parcels.
- Other Revenues: This category includes services provided by Roads to other county agencies and timber sales. Due to variability and limited predictability in these sources, Roads maintains a conservative estimate and do not refleft BFPA assumptions.

Expenditure Notes:

- 2028-2031 projected are status-quo level and no capital transfer. Without additional funding operational reductions will be needed.
- Surface Water Management Fee: Reflects the WLRD 2025 budget, followed by a 5% increase in 2026-2027 and 2028-2029.
- South Park Bridge: Seattle manages the bridge on the County's behalf contracted fixed annual amount not subject to BFPA.
- 2027 marks the final year of CIP transfer funding for Road Fund capital improvement projects and includes CIP Transfer Reductions. The workforce supporting critical road preservation remains intact and funded through 2027.
- Reduced capital transfers supporting the Countywide Drainage Program will be offset by a one-time Surface Water Management (SWM) revenue contribution, coordinated with WLRD, which will be directly transferred into the Roads capital program.
- 2026-2027 Local Services Reorganization: Finance & HR transferred to DO; Salaries & Benefits are net-zero change with intragovernmental.
- Under-Expenditures (2025 & 2026-2027): Any unspent funds will be redirected to restoring reserve targets.

Reserve Notes:

- Cash Flow Reserve: This Reserve was established by the Office of Performance, Strategy and Budget pursuant to Motion 14110, April 2014.
- Storm Reserve: This Reserve mitigates impacts of potential storm-related expenditures on the operating budget.
- The reserves shown in the out years for Cash Flow & Storm Reserve are policy-driven targets.
- Any cost savings from proactive actions taken starting in 2025, will first be applied to building back reserve levels.

Last Updated 08/18/2025 by Yana Dvoukhretchenski using data from PBCS, OIEFA , and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3855 COUNTY ROAD MAJOR MAINTENANCE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3855 COUNTY ROAD MAJOR MAINTENANCE - Roads Services Division

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1129584	**Countywide Quick Response Program** PROGRAMMATIC		$0	**Scope:** This project allows Roads to respond to emerging needs of citizens and the roadway system that require immediate attention, including emergency repairs associated with storm damage or other infrastructure deterioration or damage, unanticipated pedestrian or vehicle needs, or other emerging issues. **Description of Budget Request:** This request programs $1.5 million in Road funds in the 2028-2029 Biennial Budget for emerging issues, which is the maximum that can be supported by the financial plan.
1129585	**Countywide Roadway Preservation Program** PROGRAMMATIC		$4,351,332	**Scope:** This program preserves roadway infrastructure by applying cost-effective resurfacing and rehabilitation treatments to extend the life of existing roadways. **Description of Budget Request:** The requested appropriation will support continued implementation of the countywide roadway preservation program. The Road Services Division is developing lists or roadway preservation projects that will be addressed in 2026-2027 using criteria including pavement condition score, functional designation (e.g., major or minor arterial), and other factors. A final candidate list for construction will be established by early 2026. Roads is also continuing a program to chip seal local roadways.
1129586	**Countywide Drainage Preservation Program** PROGRAMMATIC		$8,400,000	**Scope:** Fund the replacement and preservation of aging drainage systems and other infrastructure in compliance with current codes and standards. Projects may include new infrastructure, repairs of failing systems, ditches, and shoulders (which help water to properly drain off roads), as well as other necessary drainage features. **Description of Budget Request:** The requested appropriation will support the continued implementation of countywide drainage preservation program. Road Services Division will select drainage preservation projects for the biennium from the existing backlog at the beginning of each year based on the priority array. Because the county's drainage system is old, and many parts are at or near the end of their design life, new drainage problem sites continually arise and are added to the priority array. Some of these will have high priority scores and may supplant the projects originally planned for the year. Projects supplanted will be revisited in the next review or if their priority score increases.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3855 COUNTY ROAD MAJOR MAINTENANCE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1129588	**Countywide Bridge Priority Maintenance** PROGRAMMATIC		$1,100,000	**Scope:** This project funds high-priority preservation and maintenance projects to keep the aging bridge inventory serviceable and safe for the traveling public. Projects may include load upgrades, scour mitigation, re-deck, bridge rail repairs or retrofits, superstructure and substructure repairs, painting, bridge washing, and urgent repairs caused by storm events, collisions, earthquakes, etc. **Description of Budget Request:** The requested appropriation is for countywide bridge maintenance projects. Each year, bridge engineers analyze the backlog of work orders and prioritize bridges based on required repairs, structural and traffic safety issues and overall need. Whenever feasible, multiple work orders for a bridge are bundled into a single project to optimize efficiency and cost-effectiveness in program delivery. Routine, day-to-day work is funded in the operating budget, while projects aimed at preserving the useful life of the asset are scheduled in this CIP countywide project.
1129590	**Countywide High Collision Safety Program** PROGRAMMATIC		$1,276,000	**Scope:** This program improves the safety of the roadway network by making improvements to reduce the rate of collisions on roads in unincorporated King County. Improvements include, but are not limited to, traffic control signals and signs, pavement markings, lighting and the installation of High Friction Surface Treatment (HFST) on roadways. **Description of Budget Request:** The requested appropriation is to construct sightline improvements on SE Covington-Sawyer Road, east of the intersection. As well as to begin making improvements that may be recommended in the next High Collision Location report, scheduled for spring 2026. Most of the funding is this request is from a Highway Safety Improvement grant through the Washington State Department of Transportation's 2023 County Safety Program.
1129841	**Auditor Capital Project Oversight 3855** ADMIN		$52,376	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1131898	**Fund 3855 Administrative Project** ADMIN		$70,000	**Scope:** This is the default administrative project for Fund 3855 County Road Major Maintenance Fund. **Description of Budget Request:** This proposal increases the appropriation to the administrative project to allow Roads to transfer funds within Fund 3855. In order to move balance between funds, Finance (FBOD) requires that an administrative project be charged. In the 2026-2027 Biennial Budget, Road Services requests to transfer 180th Avenue SE and SE 408th Street Culvert from a child project in CWP Culvert Replacement and Fish Passage (project #1135045) in Fund 3855 to the standalone project (180th Avenue SE and SE 408th Street Culvert Construction – Fish Passage #1150297) within Fund 3865. The Roads fund is one of the funding sources in the child project, so this administrative project is included in the biennial budget request.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3855 COUNTY ROAD MAJOR MAINTENANCE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1135045	**Countywide Culvert Replacement Fish Passage** PROGRAMMATIC		($592,000)	**Scope:** This project will preserve the safety and condition of the road system and enhance fish passage by replacing culverts that are in poor or failing condition, or undersized, with new culverts designed to be fish passable. This program will also replace stream crossings that are barriers to salmon and other priority species. **Description of Budget Request:** Road Services requests to move one child project – 180th Avenue SE and SE 408th Street – Culvert Replacement (project #1136229) – to a standalone project in Fund 3865 County Road Construction Fund to be consistent with county guidelines. The Culvert Replacement and Fish Passage program priorities have been closely monitored and these requests are consistent with the recommendations from the Fish Passage Steering Committee, which collaborates with the Tribes to develop the prioritization methodology to address fish passage barriers in county infrastructure.
1136000	**Baring Bridge #509A Replacement** STANDALONE		$1,000,000	**Scope:** Replace Baring Bridge #509A which is structurally deficient, functionally obsolete, is severely weight restricted, and at risk of being closed due to its age and condition. **Description of Budget Request:** The requested appropriation will support completion of final design and continued implementation for the alternative selected and baselined. Additional final design effort is needed to extend the consultant contract due to the delay in construction start from 2026 to 2028. This includes project management, two years of escalations costs of previous amendments for 100 percent design and bid package tasks, and the addition of grading plans and an approach slab on the near side of U.S. Highway 2. In addition, funds are needed for right-of-way to capture relocation costs, additional easements, and to resolve encroachments and drain field/septic tank conflicts.
1136228	**SE Petrovitsky Road at 134th Avenue SE Culvert Replacement** STANDALONE		$7,000,000	**Scope:** Replace two undersized culverts with concrete box culverts. In addition, two nearby retaining walls will be replaced. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support construction of this culvert replacement project.
1136232	**NE 128th Way Culvert Replacement** STANDALONE		$100,000	**Scope:** This project will replace an existing 18-inch diameter corrugated metal pipe with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will supplement the construction phase of this project for a concrete box culvert.
1136235	**Avondale Road NE at NE 144th Place Culvert Replacement** STANDALONE		$606,962	**Scope:** Replace an existing 30-inch diameter concrete culvert with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support the construction phase of the project. This request is necessary to fully fund the current estimate to design and construct the project. The division was awarded a National Culvert Removal, Replacement and Restoration Grant (Culvert Aquatic Organism Passage [AOP]) program grant from the Federal Highway Administration to construct the project and also requests REET #1 funds to supplement the construction phase.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3855 COUNTY ROAD MAJOR MAINTENANCE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1136236	**NE 165th Street at 176th Avenue NE Culvert Replacement** STANDALONE		$1,300,000	**Scope:** Replace the existing 24-inch culvert with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support construction of this culvert replacement project. This request is funded through a grant the division has been awarded, a National Culvert Removal, Replacement and Restoration Grant (Culvert Aquatic Organism Passage [AOP]) from the Federal Highway Administration.
1136237	**S 370th Street Culvert Replacement** STANDALONE		$20,000	**Scope:** Replace the existing 36-inch corrugated metal culvert with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support continued design of this culvert replacement project.
1139147	**Countywide Americans with Disabilities Act Program** PROGRAMMATIC		$340,000	**Scope:** This program will repair and modify road infrastructure such as sidewalks, curb ramps, crosswalks, and crosswalk signal push buttons to be in compliance with the Americans with Disabilities Act (ADA). **Description of Budget Request:** The requested appropriation will fund improvements as identified in Roads' ADA Transition Plan. Roads makes additional ADA improvements as a part of capital improvement projects. The costs associated with those improvements are within the individual project budgets.
1140905	**17401 SE 240th Street - Culvert Replacement - Fish Passage** STANDALONE		($1,509,000)	**Scope:** Replace a 36-inch concrete culvert with a bridge that will be fish passable. **Description of Budget Request:** This is a proposed technical adjustment to transfer this project, #1140905, to standalone project #1150638 in Fund 3865 County Road Construction. This request is necessary to be consistent with county guidelines. A 64-foot-long bridge was chosen as the preferred alternative to replace the existing 36-inch culvert which will create a new asset in the county's bridge inventory reportable into the National Bridge Inventory (NBI) (these are structures greater than 20 feet in length for which National Bridge Inspection Standards data is reported to the FHWA for inclusion into the NBI).
1140906	**156th Avenue SE & SE 240th Street - Culvert Replacement - Fish Passage** STANDALONE		$4,880,000	**Scope:** Replace several culverts with new concrete box culverts. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will fund project implementation and construction for the replacement of several culverts with new fish passable concrete box culverts.
1143970	**RSD S PEASLEY CANYON ROAD AND S 321ST STREET PERMANENT SIGNAL** STANDALONE		$225,000	**Scope:** Replace an aging span wire signal with a permanent mast arm signal at the intersection of S Peasley Canyon Road and S 321st Street. This includes replacing the wood poles, relocating the traffic signal cabinet, installing underground conduit and wiring, and installing steel signal head mast arms. **Description of Budget Request:** The requested appropriation will support construction of this safety project.
1144163	**8402 W Snoqualmie Valley Road NE Culvert Replacement** STANDALONE		$500,000	**Scope:** This project will replace the existing 24-inch concrete culvert with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support continue final design and acquisition of right-of-way.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3855 COUNTY ROAD MAJOR MAINTENANCE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1144165	**25414 SE 424th Street Near 254th Avenue S Culvert Replacement** STANDALONE		$1,000,000	**Scope:** Replace an existing 24-inch round corrugated metal pipe with a new box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support continued design of project to replace existing metal pipe with a new fish passable box culvert.
1144166	**238th Avenue NE and NE 70th Street Culvert Replacement** STANDALONE		($526,000)	**Scope:** Replace a 30-inch plastic culvert with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** This is a proposed technical adjustment to transfer this project #1144166 to a standalone project #1150639 in Fund 3865 County Road Construction to be consistent with county guidelines. A 66-foot-long bridge was chosen as the preferred alternative to replace the existing 30-inch culvert. As this will create a new asset in the county's bridge inventory reportable into the National Bridge Inventory (NBI) (these are structures greater than 20 feet in length for which National Bridge Inspection data is reported to FHWA for inclusion in the NBI).
1144168	**SE Ravensdale Way on Rock Creek Culvert Replacement** STANDALONE	✓	$400,000	**Scope:** Replace twin 36-inch corrugated metal culverts with a new concrete box culvert. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support continued design and right-of-way acquisition.
1150298	**RSD 196TH AVENUE SE AT 40300 BLOCK CULVERT REPLACEMENT - FISH PASSAGE** STANDALONE		$1,620,600	**Scope:** Replace two undersized 36-inch-diameter culverts with a new fish passable culvert. **Description of Budget Request:** The requested appropriation will support the design of this culvert replacement project. Part of the request is from a NCRRR Culvert AOP program grant Road Services has applied for from the Federal Highway Administration to design the project. The other projects associated with this grant application are proposed in project #1150297 and project #1150300.
1150300	**RSD 212TH AVENUE SE AT SE 396TH STREET CULVERT REPLACEMENT - FISH PASSAGE** STANDALONE		$1,290,000	**Scope:** Replace a 48-inch diameter culvert with a new fish passable culvert. **Description of Budget Request:** The requested appropriation will support design of this culvert replacement project. Part of the request is from a NCRRR Culvert AOP program grant Road Services has applied for from the Federal Highway Administration. The other projects associated with this grant application are proposed in project #1150297 and project #1150298.
1150301	**RSD NE OLD CASCADE HIGHWAY AT 71670 BLOCK CULVERT REPLACEMENT** STANDALONE		$400,000	**Scope:** Replace a deteriorating, undersized culvert with a new crossing. This project has a fish benefit. **Description of Budget Request:** The requested appropriation will support beginning design of this culvert replacement project.
3855 - COUNTY ROAD MAJOR MAINTENANCE		**Total**	**$33,305,270**	
Grand Total			**$33,305,270**	

2026-2027 Proposed Financial Plan

COUNTY ROAD MAJOR MAINTENANCE FUND / 3855, 3857, 3858, 3859

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (YE ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	20,276,882	122,376	20,399,258	7,231,347	-
Grant Contingency	15,418,531	-	15,418,531	-	-
Grants (Federal/State)	24,562,115	11,171,362	35,733,477	-	-
Contribution-Surface Water Mgmt	9,288,798	4,551,200	13,839,998	-	-
Contribution-Real Estate Excise Tax (REET)	8,804,378	11,140,332	19,944,710	-	-
Contribution-Public Transportation	622,546	-	622,546	-	-
General Obligation Bond Proceeds	4,809,377	-	4,809,377	-	-
Transfer from County Road Fund	-	6,320,000	6,320,000	-	-
Services-Flood Control District	10,302,687	-	10,302,687	-	-
Revenue Shortfall	-	-	-	14,270,263	21,158,809
Total Capital Revenue	**$ 94,085,315**	**$ 33,305,270**	**$ 127,390,585**	**$ 21,501,610**	**$ 21,158,809**
Capital Appropriation:					
Administrative	77,956	122,376	200,332	-	-
Bridges And Structures	27,466,205	2,100,000	29,566,205	1,149,995	1,220,030
Contingency	16,168,531	-	16,168,531	1,500,000	-
Drainage	28,834,157	24,890,562	53,724,719	10,805,282	11,463,324
Maintenance Facilities	535,368	-	535,368	-	-
Quick Response	6,026,203	-	6,026,203	-	-
Roadside	552,695	340,000	892,695	355,453	377,100
Roadway	13,346,333	4,351,332	17,697,665	6,690,880	7,098,355
Traffic Control	1,077,867	1,501,000	2,578,867	1,000,000	1,000,000
Total Capital Appropriation	**$ 94,085,315**	**$ 33,305,270**	**$ 127,390,585**	**$ 21,501,610**	**$ 21,158,809**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 39,351,631**	**$ 39,351,631**	**$ 40,257,738**	**$ 32,674,936**	**$ 25,501,165**	**$ 14,111,921**
Capital Funding Sources						
Grants (Federal/State)	581,936	6,065,894		24,964,620	10,768,857	-
Contribution-Surface Water Mgmt	-	929,000		12,888,006	951,992	-
Contribution-Real Estate Excise Tax (REET)	162,250	2,067,245		16,273,710	3,671,000	-
Contribution-Public Transportation	6,216	993,476		622,546	-	-
Transfer from County Road Fund	2,952,957	5,905,914		6,320,000		-
Services-Flood Control District	96,997	431,007		2,579,355	5,792,499	1,930,833
Other Revenue	434,368	1,303,103		-	-	-
Total Capital Revenue	**$ 4,234,724**	**17,695,638**	**$ -**	**$ 63,648,237**	**$ 21,184,348**	**$ 1,930,833**
Capital Expenditures						
Administrative	50,704	18,573		122,376	58,467	19,489
Bridges And Structures	1,748,849	5,890,703		15,902,584	8,321,486	1,071,449
Contingency	-	-		-	-	-
Drainage	2,585,029	8,745,336		33,162,144	16,136,128	4,426,446
Maintenance Facilities		-		535,368	-	-
Quick Response		-		2,026,203	2,000,000	2,000,000
Roadside	128,276	1,802,301		717,695	175,000	-
Roadway	159,119	7,768,397		15,444,959	5,267,772	3,984,933
Traffic Control	254,698	1,828,626		2,034,692	426,838	117,337
*TIMING: PURCHASING ACCRUAL	54,116	-		-	-	-
*PAYROLL ACCRUAL	29,430	-		-	-	-
Total Capital Expenditures	**$ 5,010,221**	**$ 26,053,937**	**$ -**	**$ 69,946,022**	**$ 32,385,691**	**$ 11,619,654**
Other Fund Transactions						
Unrealized Gain (Loss) Invest	(40,872)	(40,872)				
Equity Adjustment (Xsfer from/(to) F3865)	1,413,475	1,413,475		(70,000)	3,000,000	
Equity Adjustment (Xsfer from F3850)	309,000	309,000				
Bond Repayment				(805,986)	(3,187,901)	
Total Other Fund Transactions	**$ 1,681,603**	**$ 1,681,603**	**$ -**	**$ (875,986)**	**$ (187,901)**	**$ -**
Ending Fund Balance	**$ 40,257,738**	**$ 32,674,936**	**$ 40,257,738**	**$ 25,501,165**	**$ 14,111,921**	**$ 4,423,100**
Reserves						
Capital Stabilization Reserve	4,231,347	4,231,347		4,231,347		
Dedicated to budgeted projects	20,276,882	20,276,882		21,269,818	14,111,921	4,423,100
Total Reserves	**$ 24,508,229**	**$ 24,508,229**	**$ -**	**$ 25,501,165**	**$ 14,111,921**	**$ 4,423,100**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 15,749,509**	**$ 8,166,707**	**$ 40,257,738**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.
Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
Appropriation Notes:
- The appropriations shown reflect the funding needed to deliver a baseline capital program. Revenues include contributions from the Capital Stabilization Reserve and other sources identified as of June 2025. The difference between total appropriations and available revenues represents the unfunded portion required to maintain the minimum level of service outlined in the capital plan.
CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS as of July 2025.
- 2025 Estimated column reflects the best estimate for the year 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.
Revenue Notes:
Expenditure Notes:
- Project expenditures are based on data populated in PRISM, where available. Project appropriation balance after PRISM adjustments is assumed at 75% of the budget balance in 2028/2029 and the remaining 25% of balance in 2030/2031. Updates in the PRISM system will be reflected as project level projections are refined.
- Spending projections do not include unfunded appropriation shown in outyears of this financial plan. Spending will be included for project that have revenue backing only.
- For planning purposes, contingency is not shown as spent. When contingency is used it will be used within the portfolio it was designated to support.
- It is assumed that all grant-funded projects will fully expend their awarded funds, and that all associated costs are charged accordingly to the grant.
- Completion of the Ames Lake Bridge Project is anticipated by the end of 2026–2027, with unused bond funds to be disappropriated in 2028–2029.
- With the Upper Tokul Creek Bridge Project now complete, unspent bond funds are scheduled for disappropriation in 2026–2027.
Reserve Notes:
- Reserves dedicated to budgeted 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.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3865 KING COUNTY ROAD CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3865 KING COUNTY ROAD CONSTRUCTION - Roads Services Division

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1131235	**S 360th Street at Military Road S Roundabout** STANDALONE		$670,000	**Scope:** This project will design and construct a single lane elliptical roundabout. **Description of Budget Request:** The requested appropriation will support continued design and acquisition for this project. As the project is approaching 100 percent design, engineers have identified that additional funds are needed to complete design and for acquisition. The project has received a Highway Safety Improvement Program grant through the Washington State Department of Transportation's 2021 County Safety Program which partially funds construction.
1143972	**S 360th Street and 28th Avenue S Intersection Improvement** STANDALONE		$300,000	**Scope:** This project will design and construct improvements to the intersection of S 360th Street and 28th Avenue S. **Description of Budget Request:** The requested appropriation will support continued design of this project. The project has received a Highway Safety Improvement Program grant through the Washington State Department of Transportation's 2021 County Safety Program to design and construct improvements to the intersection. As design has progressed, engineers have determined that additional funds are needed to construct the project.
1143973	**RSD BERRYDALE OVERCROSSING BRIDGE #3086OX REPLACEMENT AND CORRIDOR IMPROVEMENTS** STANDALONE		$1,000,000	**Scope:** Replace Berrydale Bridge #3086OX, which is structurally deficient and functionally obsolete. The project will also construct two roundabouts at each end of the bridge on Kent Black Diamond Road SE, at SE 290th Street and at SE 292nd Street, and replace a fish barrier culvert over Jenkins Creek within the project corridor. **Description of Budget Request:** The requested appropriation will support continued design of the project.
1148397	**RSD 148TH AVENUE SE AT SE 224TH STREET INTERSECTION IMPROVEMENTS** STANDALONE		$150,000	**Scope:** The project will design and construct improvements to the intersection of 148th Avenue SE at SE 224th Street, south of Lake Youngs. **Description of Budget Request:** The requested appropriation will support continued design of improvements to the intersection.
1148399	**RSD SE HIGH POINT WAY CULVERT CONSTRUCTION AND FISH PASSAGE** STANDALONE		$1,307,000	**Scope:** This project will replace an undersized 96-inch-diameter culvert with a bridge, preserving the safety and condition of the road system and enhancing fish passage. **Description of Budget Request:** The requested appropriation will support design and implementation for this project. Road Services has been awarded a Brian Abbott Fish Barrier Removal Board grant from the Washington State Recreation and Conservation Office for this request.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3865 KING COUNTY ROAD CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148401	**RSD CWP ROADS FACILITIES AND EV INFRASTRUCTURE PROGRAM** RSD CWP ROADS FACILITIES FLEET		$775,000	**Scope:** This countywide program will fund the planning, design and construction of improvsments to existing Road Services Division facilities mor constructing new facilities. **Description of Budget Request:** The requested appropriation will support continued electrical upgrades for the main Renton maintenance campus. The funds will also support work on evaluating decant facility upgrades for the main Renton maintenance to meet Washington State Department of Ecology requirements. This proposal reflects the sale of the North Bend and Molasses Creek pit sites.
1150296	**RSD SKYWAY STORMWATER PARK PROPERTY ACQUSITION** STANDALONE		$2,777,700	**Scope:** Acquire land in the Skyway community to develop into a stormwater park in collaboration with other King County agencies. **Description of Budget Request:** The requested appropriation will support property acquisition and preliminary design. Road Services received preliminary recommendation for award of a King County Conservation Futures Tax Levy grant from the Department of Natural Resources and Parks to acquire the land. Recommendation will become final in August, when it will be submitted to the Executive and the County Council.
1150297	**RSD 180TH AVENUE SE AND SE 408TH STREET CULVERT CONSTRUCTION - FISH PASSAGE** STANDALONE	✓	$5,913,167	**Scope:** Replace the existing, structurally deficient 60-inch-wide culvert with a bridge, preserving the safety and condition of the road system, and enhancing fish passage. **Description of Budget Request:** The requested appropriation will support the design, implementation, and acquisition of this culvert construction. Part of this request includes a technical adjustment of $70,000 to convert a child project in 1135045 CWP Culvert Replacement and Fish Passage Program to a standalone (corresponding request is submitted). Road Services has applied for a National Culvert Removal, Replacement and Restoration (Culvert Aquatic Organism Passage) (NCRRR Culvert AOP) program grant from the Federal Highway Administration to construct the project. The other projects on a White River tributary associated with this grant application are proposed in project #1150298 and project #1150300.
1150637	**RSD AVONDALE ROAD AT COTTAGE LAKE CREEK CULVERT CONSTRUCTION - FISH PASSAGE** STANDALONE		$800,000	**Scope:** Replace a dual box culvert with a new bridge enhancing fish passage. **Description of Budget Request:** The requested appropriation will support project design for culvert construction. Road Services has been awarded a Cooperative Watershed Management Program grant from the King County Flood Control District to design the project.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Roads Services Division, Fund: 3865 KING COUNTY ROAD CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150638	**RSD 17401 SE 240TH STREET CULVERT CONSTRUCTION - FISH PASSAGE** STANDALONE	✓	$6,109,000	**Scope:** Replace a 36-inch concrete culvert with a bridge enhancing fish passage. **Description of Budget Request:** This includes a request for new appropriation and a technical adjustment to transfer the project between funds. Road Services requests $4,600,000 in new appropriation to construct the project. The division has applied for a NCRRR Culvert AOP program grant ($3,700,000) from the Federal Highway Administration and requests SWM fee revenue ($900,000) for the match. This request also includes a proposed technical adjustment transferring project #1140905 (17401 S 240th Street SE – Culvert Replacement) in Fund 3855 County Road Major Maintenance to this new project #1150638 in Fund 3865 County Road Construction Fund because this proposed project will create a new bridge in the County's inventory. As part of this request, $1,509,000 in previously allocated Surface Water Management fee revenues will be transferred to the new project.
1150639	**RSD 238TH AVENUE NE AND NE 70TH STREET CULVERT CONSTRUCTION - FISH PASSAGE** STANDALONE	✓	$2,126,000	**Scope:** Replace a 30-inch plastic culvert with a bridge. This project has a fish benefit. **Description of Budget Request:** This includes a request for new appropriation and a technical adjustment to transfer the project between funds. Road Services requests $1,600,000 in new appropriation to complete design, acquire right-of-way, and construct the project. This request is also part of a proposed technical adjustment transferring project #1144166 in Fund 3855 County Road Major Maintenance to this new project #1150639 in Fund 3865 County Road Construction Fund because this project will create a new bridge in the County's inventory. As part of this request, $526,000 in previously allocated REET 1 funds will be transferred from that project to this new project.
3865 - KING COUNTY ROAD CONSTRUCTION		**Total**	**$21,927,867**	
Grand Total			**$21,927,867**	

2026-2027 Proposed Financial Plan
Roads Construction / 3865, 3866

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	6,444,252	-	6,444,252	-	-
Federal Aid Urban System Road Grant	5,982,643	7,662,970	13,645,613	-	-
Conservation Futures Levy Grant	-	2,777,700	2,777,700	-	-
WA State Dept of Transportation	3,504,743	2,007,000	5,511,743	-	-
County Road Fund	-	70,000	70,000	-	-
Contribution-Real Estate Excise Tax (REET)	2,683,456	3,246,000	5,929,456	-	-
Sale of land	-	775,000	775,000	-	-
Contribution-Surface Water Mgmt	1,798,985	5,389,197	7,188,182	-	-
Services-Flood Control District	2,423,006	-	2,423,006	-	-
Grant Contingency	9,415,612	-	9,415,612	-	-
Other Revenue	80,000	-	80,000	-	-
Sale of land - 2025 First Omnibus	1,250,000		1,250,000	-	-
Total Capital Revenue	**$ 33,582,697**	**$ 21,927,867**	**$ 55,510,564**	**$ -**	**$ -**
Capital Appropriation:					
Administrative	-	-	-	-	-
Bridges And Structures	5,080,195	2,307,000	7,387,195	-	-
Contingencies	6,984,502	-	6,984,502	-	-
Drainage	7,093,783	17,725,867	24,819,650	-	-
Maintenance Facilities	2,868,683	775,000	3,643,683	-	-
Roadside	1,420,376	-	1,420,376	-	-
Roadway	1,396,850	-	1,396,850	-	-
Traffic Control	7,488,307	1,120,000	8,608,307	-	-
Maintenance Facilities - 2025 First Omnibus	1,250,000	-	1,250,000	-	-
Total Capital Appropriation	**$ 33,582,697**	**$ 21,927,867**	**$ 55,510,564**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 12,995,954**	**$ 12,995,954**	**$ 11,458,391**	**$ 11,390,778**	**$ 9,274,245**	**$ 4,594,447**
Capital Funding Sources						
Federal Aid Urban System Road Grant	4,333	260,944		8,230,298	7,123,935	1,069,080
WA State Dept of Transportation	181,835	610,524		1,874,788	1,783,951	1,853,004
County Road Fund	-	-		70,000	-	-
Real Estate Excise Tax (REET)	6,497	649,125		5,862,821	66,635	-
Other Revenue	113,989	585,956		80,000	-	-
Sale of land	-	-		775,000	-	-
Contribution-Surface Water Mgmt	-	8,597		2,255,105	3,884,330	1,048,747
Services-Flood Control District	7,509	185,779		2,423,006	-	-
Sale of land - 2025 First Omnibus	-	1,250,000		1,250,000	-	-
Total Capital Revenue	**$ 314,163**	**$ 3,550,925**	**$ -**	**$ 22,821,018**	**$ 12,858,851**	**$ 3,970,831**
Capital Expenditures						
Administrative	-	7,033		-	-	-
Bridges And Structures	15,791	91,017		3,192,175	3,003,597	739,462
Contingencies	-	-		-	-	-
Drainage	38,990	233,359		13,921,778	7,583,052	2,131,810
Maintenance Facilities	-	-		1,955,000	70,000	-
Roadside	79,696	727,231		1,377,004	-	-
Roadway	241,389	1,437,851		1,396,850	-	-
Traffic Control	34,883	865,711		1,783,744	3,207,000	10,000
*Timing: Purchasing Accrual	9,643	-		-	-	-
*Payroll Accrual	6,434	-		-	-	-
Maintenance Facilities - 2025 First Omnibus	-	369,000		1,381,000	-	-
Total Capital Expenditures	**$ 426,827**	**$ 3,731,202**	**$ -**	**$ 25,007,550**	**$ 13,863,649**	**$ 2,881,272**
Other Fund Transactions						
Unrealized Gain (Loss) Invest	(11,424)	(11,424)		-	-	-
Equity Adjustment (Xsfer to/from F3855)	(1,413,475)	(1,413,475)		70,000	(3,000,000)	-
Bond Repayment	-	-		-	(675,000)	-
Total Other Fund Transactions	**$ (1,424,899)**	**$ (1,424,899)**	**$ -**	**$ 70,000**	**$ (3,675,000)**	**$ -**
Ending Fund Balance	**$ 11,458,391**	**$ 11,390,778**	**$ 11,458,391**	**$ 9,274,245**	**$ 4,594,447**	**$ 5,684,007**
Reserves						
Dedicated to budgeted projects	-	7,694,252		5,507,719	4,502,921	5,592,481
Total Reserves	**$ -**	**$ 7,694,252**	**$ -**	**$ 5,507,719**	**$ 4,502,921**	**$ 5,592,481**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 11,458,391**	**$ 3,696,526**	**$ 11,458,391**	**$ 3,766,526**	**$ 91,526**	**$ 91,526**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.
Revenue Notes:
- 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.
-Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
-2025 Annual-to-Date Actuals column reflect amounts in EBS as of July 2025.
-2025 Estimated column reflects the best estimate for the year 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.
Revenue Notes:
Expenditure Notes:
- Project expenditures are based on data populated in PRISM, where available. Project appropriation balance after PRISM adjustments is assumed at 75% of the budget balance in 2028/2029 and the remaining 25% of balance in 2030/2031. Updates in the PRISM system will be reflected as project level projections are refined.
- Spending projections do not include unfunded appropriation shown in the outyears of this financial plan. Spending will be included for project that have revenue backing only.
- For planning purposes, contingency is not shown as spent. When contingency is used it will be used within the portfolio it was designated to support.
-It is assumed that all grant-funded projects will fully expend their awarded funds, and that all associated costs are charged accordingly to the grant.
Other Fund Transaction Notes:
- In 2030-2031 we will be analyzing fund balance from interest earnings and allocating to areas of greatest need.
Reserve Notes:
- Reserves dedicated to budgeted 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.

Last Updated August 29, 2025 by Yana Dvoukhretchenski and Bonnie Fluckinger using data from PIC, EBS, and PRISM.

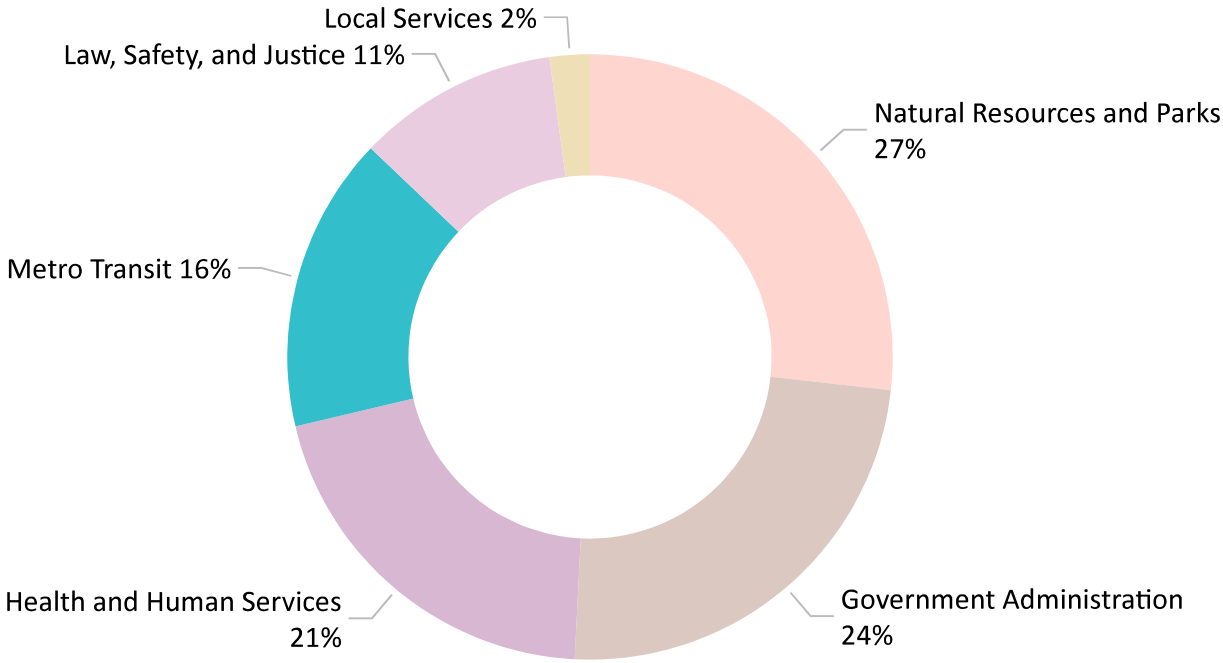
METRO TRANSIT

Metro Transit

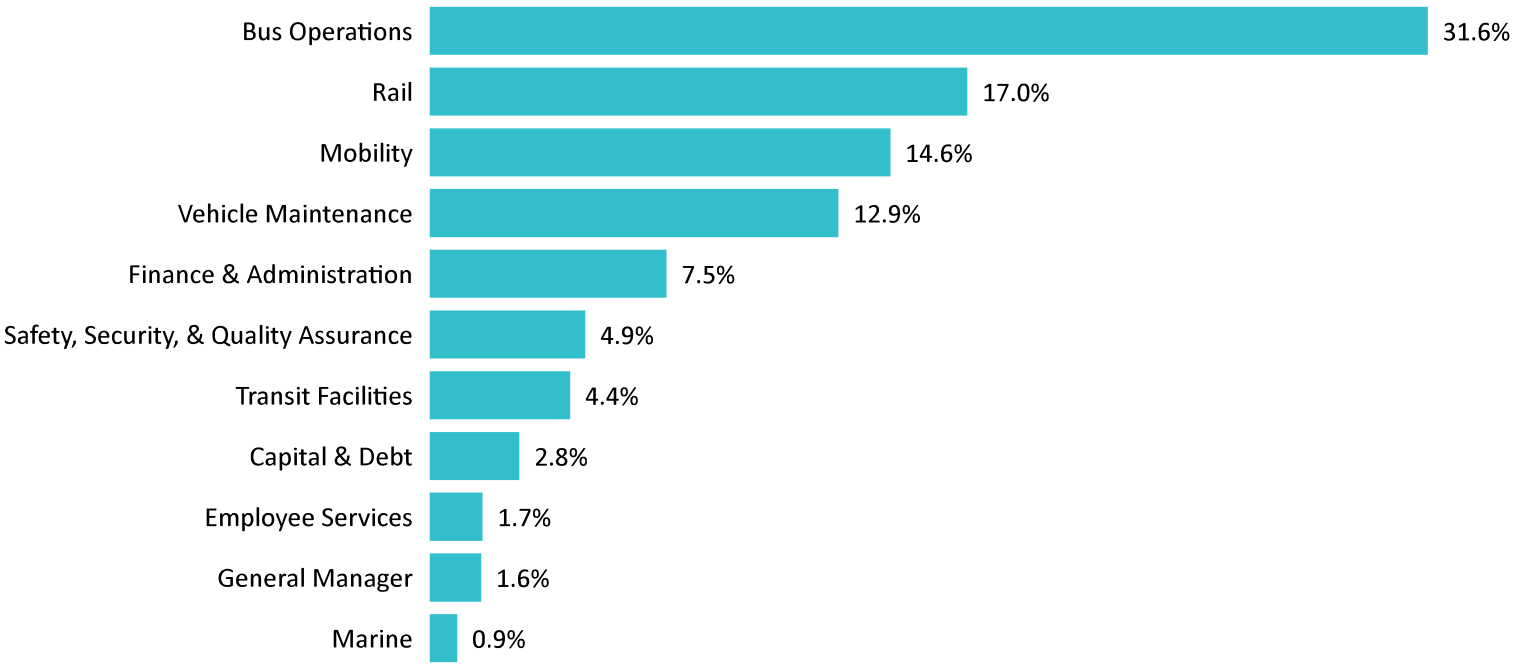
Appropriations

$3.11B

% Appropriations by Agency



% Appropriations by Type



METRO TRANSIT DEPARTMENT

MISSION

King County Metro delivers the best possible public transportation services and improves regional mobility and quality of life in King County.

OVERVIEW

King County Metro provides bus, on-demand, paratransit, vanpool, and water taxi services, and operates the Seattle Streetcar, Sound Transit Link light rail and Sound Transit Express bus service. Metro has more than a million weekly riders (not including Sound Transit Link light rail), which is the highest of any transit agency in the Northwestern United States.

Metro—guided by the Metro Connects long-range plan, the Service Guidelines, and the 10-year Strategic Plan for Public Transportation—is working toward a regional, innovative, and integrated mobility network that is safe, equitable, and sustainable. This system supports healthy communities, a thriving economy and a sustainable environment.

Metro delivers an average of more than 1.5 million rides each week (not including Sound Transit Link light rail), which is the highest of any transit agency in the Northwestern United States. Metro was named Best Large Transit Agency in North America by the American Public Transportation Association (APTA) in 2018. The agency also was recognized by the Federal Transit Administration (FTA) as the nation's most equitable agency in tackling climate change in 2022.

2026-2027 Executive Proposed Operating Budget
TRANSIT (EN_A46410)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**1,438,047,134**	**1,290,253,560**	**6,164.0**	**101.0**
2025 Annual Budget Biennialized	**2,876,094,268**	**2,580,507,120**	**6,164.0**	**101.0**
Base Budget Adjustments	(1,369,462)	(17,225,218)	(1.0)	(99.5)
Decision Package Adjustments	158,447,353	482,810,853	385.0	96.5
2026-2027 Executive Proposed	**3,033,172,158**	**3,046,092,755**	**6,548.0**	**98.0**
2026-2027 Executive Proposed Ordinance	**3,033,173,000**	**3,046,093,000**	**6,548.0**	**98.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Direct Bus Service Provide direct resources to support an additional 411,900 service hours above fall 2025 projected service levels, including adjustments for Sound Transit and Seattle supported service. Resources consist of bus operators, vehicle maintenance staff, propulsion power, coach parts, fuel, and renewable diesel.	19,484,121	0	242.2	0.0
DS_002 Direct Contracted and Mobility Services Add resources to support ongoing mobility services throughout King County. Services include Metro Flex, Community Van, Community Access Transportation (CAT) shuttles, Access, and DART.	26,157,299	0	0.0	0.0
DS_003 Bus and Passenger Facility Cleaning Add resources to continue enhanced cleaning practices for Metro's passenger facilities and buses. TLTs in the Facilities Division will focus on enhanced passenger facility cleaning, including bus stops. FTEs in the Vehicle Maintenance Division will continue enhanced cleaning processes for buses, which were first introduced in 2020 and are being maintained to address customer perceptions of safety and improve the passenger experience.	8,483,884	0	14.0	21.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_004 Contracted Security Sustain and increase funding for contracted security. A portion of the expansion is funded by our partnership with the Seattle Department of Transportation. The ongoing portion of this proposal establishes permanent funding for the Transit Safety Officer (TSO) hours approved for one-time funding in the 2025 adopted budget. The one-time portion of this proposal requests funding to continue the expanded TSO service levels piloted in April 2025.	32,053,754	2,000,000	0.0	0.0
DS_005 Metro Transit Police Fund the cost escalation for salaries, wages, non-personnel costs, and insurance in the Metro Transit Police (MTP) contract. This proposal also funds additional FTE deputies to address the increased safety needs of Metro and expand liaison capabilities throughout the system.	13,939,036	0	0.0	0.0
DS_006 SaFE Reform Sustain and expand funding for the Safety, Security, and Fare Enforcement (SaFE) Reform Initiative pilots to continue to reimagine safety and security functions and ensure equitable and safe services to customers and employees. This proposal sustains funding for community and partner coordination, social service functions, and fare adjudication management while expanding the ambassador program in partnership with the City of Seattle to foster and build rider confidence and boost perception of safety across the system.	11,061,489	1,700,000	0.0	31.0
DS_007 Base Safety and Security Liaisons Add ongoing funding for Safety and Security Base Liaison positions to serve as points of contact at bus bases. Piloted successfully last budget cycle with the Rail Division, the liaisons provide on-site support for safety and security functions, including committee support, system training, coordination with base management, outreach, and initiative support.	1,590,344	0	5.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_008 Water Taxi Service and Maintenance Add resources to continue expanded Vashon weekday ferry service (fully revenue-backed), initiate a pilot for expanded weekend service to West Seattle, fund essential maintenance for a crucial fleet asset, and replace worn vessel seat covers. This proposal also reduces ongoing budget that is no longer needed to help control costs.	4,209,496	3,981,147	0.0	7.0
DS_009 Metro Flex, Snoqualmie Valley Transportation, Lakeland Hills Add one-time resources to continue the Snoqualmie Valley Transportation shuttle, Route 497 service to Lakeland Hills in Auburn, and Metro Flex service in Northshore. This proposal also provides revenue-backed Metro Flex service to Issaquah, Seattle (Delridge South Park), Overlake, Federal Way and Auburn.	8,344,876	5,207,440	0.0	0.0
DS_010 Zero Emissions Advance Metro's progress toward zero emission fleet with an FTE, temporary personnel, and consulting and support services. The proposed appropriation supports the launch of revenue service at Tukwila Base in 2026 through continued new coach preparation, data management and analytics, and technology support for the electric buses and charging infrastructure.	4,891,190	0	1.0	4.0
DS_011 Advanced Service Management Continue piloting operational improvements for the management of bus service based on headway (the time between buses) rather than a schedule to deliver reliable, evenly spaced service. Advanced Service Management (ASM) aims to leverage people (Transit Control Center coordinators, Service Quality Terminal supervisors, operators, etc.), equipment, and technology to improve reliability for customers and improve the operator experience.	633,967	0	0.0	1.0
DS_012 World Cup Service and Passenger Experience Add resources to support additional water taxi service and contracted services during the 2026 Men's World Cup, plus resources to enhance the passenger experience (including enhanced communications, marketing, subsidies, and incentives). These costs are revenue-backed by a state grant.	2,907,812	2,913,439	0.0	0.0

2026-2027 Executive Proposed Operating Budget
TRANSIT (EN_A46410)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_013 Transit Facilities Staffing Add Transit Facilities Chiefs to support overnight operations and purchasing, enabling key functions to be more efficiently and reliably coordinated. This proposal also streamlines job classifications in Metro's Facilities Division, which will improve efficiency by reducing overtime and increasing flexibility in work assignments.	1,026,896	0	0.0	2.0
DS_014 Cashless Transition Add one-time resources to support a transition to a cashless bus system. This includes resources for communications, marketing, partnerships, and studies.	3,992,802	0	0.0	7.0
DS_015 ADA and Access Paratransit Add one-time resources to support the Access Paratransit program, integrated services planning, and the Americans with Disability Act (ADA) Transition Plan.	821,324	0	0.0	1.0
DS_016 Link Administration Add staffing and non-personnel appropriation for the administration of Link Light Rail, to support system and workforce expansion. This proposal is fully revenue-backed through an intergovernmental agreement with Sound Transit.	11,234,840	11,293,481	32.0	0.0
DS_017 Link Operations Add staffing and non-personnel funding for the expansion of Link Light Rail operations. This proposal is fully revenue-backed through an intergovernmental agreement with Sound Transit.	24,544,306	24,703,293	76.0	0.0
DS_018 Link Maintenance Add staffing and non-personnel appropriation for Link Light Rail to support Sound Transit's enhanced cleaning procedures and adjust Metro's operational structure to meet Sound Transit's service requests. This proposal is fully revenue-backed through an intergovernmental agreement with Sound Transit.	29,541,509	29,690,088	72.0	0.0
DS_019 Records Management Add staff resources to help bring Metro into alignment with the County's records management practices.	1,041,384	0	0.0	3.0

2026-2027 Executive Proposed Operating Budget
TRANSIT (EN_A46410)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_020 Workforce Planning, Recruitment, and Development Add resources to support the Service & Workforce Initiative, recruiting for Link Light Rail, the Mentors Moving Metro program, organizational development, and workforce modeling.	3,682,939	960,492	1.0	7.0
DS_021 Leaves and Disability Add resources to support leaves and disability services, including expanded support for the Bus Operations Division, a return-to-work job coaching service, and administrative support.	1,961,030	0	4.0	2.0
DS_022 Health Through Housing Add one-time budget appropriation supporting the Health Through Housing Initiative (HTH) to continue existing programs that connect formerly homeless residents with education, employment, and services.	2,374,101	0	0.0	1.0
DS_023 Daily Permit Parking Management Add resources to administer and enforce daily paid parking at select Metro park and ride facilities. Revenue from parking fees is expected to exceed the cost of the program.	329,000	613,000	0.0	0.0
DS_024 Continuous Improvement and Change Management Add staffing to support continuous improvement, change management, and internal communications. This includes resources to implement recommendations from the Business Transformation program.	4,025,161	0	3.0	7.0
DS_025 Payroll, Administration, and Finance Add resources to support the essential functions of payroll, finance, and administration. This includes temporary staff to pilot the centralization of the payroll function, as well as career service staff to support expanding financial and administrative requirements.	1,565,035	0	2.0	3.0
DS_026 Support Functions and Systems Add resources for systems, consultants, and staff to support capital planning and delivery, revised organizational structure for technology, asset management, and HASTUS operational software.	2,520,910	0	4.0	1.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_027 Non-Personnel Reductions Reduce non-personnel budget that has not been used historically or will not be needed in the future as Metro implements efficiency improvements and cost-control measures. Reductions include the budget for professional services, advertising, training, and travel. These reductions are expected to have low or no impact on service.	(5,563,716)	(1,000,000)	0.0	0.0
DS_028 Vacant Vehicle Maintenance and Transit Facilities Division Position Reductions Reduce career service positions and overtime in Metro's Vehicle Maintenance and Transit Facilities divisions to control costs. These reductions will be achieved through current and expected future vacancies and are positions that do not directly support service for customers.	(3,041,322)	0	(10.0)	0.0
DS_029 Vacant Administrative and Planning Position Reductions Remove FTEs and reduce non-personnel budget to reduce long-term Metro cost growth. The FTEs are vacant planning and administration positions from across the department and should have minimal impact to Metro customers.	(3,941,626)	0	(12.0)	0.0
DS_030 Downtown Seattle Shuttle Service Add budget for 16,000 hours to pilot a Downtown Seattle Shuttle service during the summer months for 2026 and 2027, including extra service during the 2026 Men's World Cup. This is partially revenue-backed by the City of Seattle.	2,553,512	1,532,106	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	278,392	0	0.0	0.0
Technical Adjustments				
TA_001 Technical Adjustments Adjust budget to reflect administrative decisions and cost increases to existing contracts and agreements.	(590,521)	0	0.0	(1.5)
TA_003 Agency Net Zero Adjustments Adjust (net zero) between accounts and cost centers for personnel and non-personnel to match current business.	0	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
TRANSIT (EN_A46410)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_004 Net Zero Assignment of MTD Vacancy Rate to Cost Centers Allocate vacancy rate to cost centers based on expected 2026-2027 salaries and wages.	0	0	0.0	0.0
TA_005 Net Zero Assignment of MTD Industrial Insurance to Cost Centers Allocate industrial insurance to cost centers based on proposed 2026-2027 position counts.	0	0	0.0	0.0
TA_006 Adjust Loan Out Assumptions for 2026-2027 Wages and Benefits Adjust loan out assumptions for 2026-2027 wages and benefits.	(14,064,123)	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	399,216,367	0.0	0.0
TA_101 Carryforward Bus Service Levels Adjust FTE levels and costs to match carryforward bus service levels.	(44,384,806)	0	(49.2)	0.0
TA_102 Non-Bus Service Annualizations and Rate Adjustments Annualize expenditures for DART, Vanpool, Access, and Marine. Adjust for known changes to licenses and fees.	(140,418)	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(29,947,000)	0	0.0	0.0
TA_120 Sales Tax Base Expansion Add funding for additional sales tax liability County agencies will incur as the result of the expansion of the sales tax base in the 2025 Legislative Session. Senate Bill 5814 added several previously untaxed services to the retail sales base, including IT services, temporary staffing, and security services.	4,681,280	0	0.0	0.0
Central Rate Adjustments	30,189,195	0	0.0	0.0
Total Decision Package Adjustments	158,447,353	482,810,853	385.0	96.5

2026-2027 Proposed Financial Plan
Public Transportation Fund / 4641, 3641, 3642, 4643, 8430

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,104,292,364**	**$ 1,953,562,616**	**$ 1,658,205,865**	**$ 1,338,797,296**
Revenues				
Sales Tax	846,249,387	1,859,678,333	1,955,111,708	2,079,114,853
Property Tax	41,332,946	85,148,128	88,513,659	91,959,990
Fares (All Modes)	85,850,579	214,047,067	260,364,083	296,338,344
Other Operations	10,017,582	17,122,481	18,256,470	19,454,743
Sound Transit Payments	267,833,596	632,515,912	668,640,521	707,498,118
Seattle Service	48,523,114	109,764,919	117,165,269	126,146,844
Grants	258,146,900	443,480,875	419,867,865	286,435,204
Interest Income	68,038,586	106,855,164	81,784,557	54,200,998
Miscellaneous	15,646,570	29,058,447	34,139,174	29,103,435
Total Revenues	**$ 1,641,639,260**	**$ 3,497,671,327**	**$ 3,643,843,306**	**$ 3,690,252,529**
Expenditures				
King County Bus Operations	890,536,753	1,917,208,002	2,101,680,173	2,270,547,080
DART and Alt Services Operations	45,509,681	108,920,141	104,722,733	111,698,537
ACCESS Operations	95,221,877	214,674,515	215,355,256	243,894,162
Sound Transit Link Operations	203,986,551	515,697,281	576,356,772	615,166,154
Sound Transit Bus Operations	70,471,419	112,625,233	88,498,823	88,297,319
Seattle-Funded Bus Operations	41,130,459	85,663,287	91,879,773	99,020,351
Streetcar Operations	15,406,153	28,095,302	30,817,502	33,004,340
Vanpool Operations	13,404,475	21,833,370	23,798,832	25,378,034
Marine Operations	15,463,304	28,455,027	24,583,405	26,277,788
Transit Operating Total	**1,391,130,672**	**3,033,172,158**	**3,257,693,270**	**3,513,283,764**
Infrastructure Capital	260,789,102	739,401,676	532,533,967	477,187,171
Revenue Fleet Capital	134,869,911	183,012,689	279,670,687	768,858,087
Debt Service	6,485,323	12,915,853	17,194,711	71,617,367
Total Expenditures	**$ 1,793,275,008**	**$ 3,968,502,376**	**$ 4,087,092,634**	**$ 4,830,946,389**
Estimated Underexpenditures	**-**	**(173,662,299)**	**(55,170,990)**	**(3,879,608)**
Other Fund Transactions				
Debt Proceeds	-	-	66,857,769	439,724,955
Misc. Balance Adjustments & Other Transfers	906,000	1,812,000	1,812,000	1,812,000
Total Other Fund Transactions	**$ 906,000**	**$ 1,812,000**	**$ 68,669,769**	**$ 441,536,955**
Ending Fund Balance	**$ 1,953,562,616**	**$ 1,658,205,865**	**$ 1,338,797,296**	**$ 643,519,999**
Reserves				
Revenue Stabilization Reserve	323,690,391	357,795,323	380,357,723	402,092,906
Operating Ending Target Requirement	57,121,834	63,140,351	67,121,951	70,957,572
Capital Designated Revenue	7,256,272	7,256,272	7,256,272	7,256,272
Revenue Fleet Replacement Reserve	171,026,614	120,632,581	144,805,324	68,789,204
Marine Balance Designation	24,040,937	15,963,538	4,281,124	1,133,971
Bond Fund Reserve	15,635,607	4,571,768	8,419,828	6,153,429
Capital Carryover Reserve	904,007,807	610,544,555	293,505,699	88,139,489
Total Reserves	**$ 1,502,779,462**	**$ 1,179,904,389**	**$ 905,747,921**	**$ 644,522,844**
Reserve Shortfall	-	-	-	1,002,844
Ending Undesignated Fund Balance	**$ 450,783,154**	**$ 478,301,475**	**$ 433,049,374**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and Metro's agency's internal assumptions for service hours.

Revenue Notes:

▪ Revenues reflect the July 2025 forecast from the Office of Economic and Financial Analysis, and Metro planning assumptions. It does not include any presumptions for revenue authorized by the King County Transportation District.
▪ Fares assume the approved increase in 2025, and follow projections for service hours and ridership.
▪ Grants include ongoing grant revenue distributed by formula from state and federal sources and reduced funding for competitive/discretionary grant programs. Also assumes the award of federal grant funding for Rapid Ride K and R lines capital projects, as well as external funding for Marine water taxi electrification.

Expenditure Notes:

▪ King County bus operations follow the direction outlined in the adopted Service Recovery Plan, and assume service to be fully restored by 2028.
▪ Infrastructure Capital includes facility and passenger infrastructure, state of good repair, speed and reliability investments, and technology.
▪ Revenue Fleet Capital includes purchasing zero emission vehicles and replacing fleet nearing their end of useful life.
▪ Estimated underexpenditures reflect Metro's capital delivery accomplishment rate. Costs carry forward to the next year.

Reserve Notes:

▪ Reserve levels reflect those adopted in the Fund Management Policies for Public Transportation. Biennial columns reflect the amount required to be held by the end of the biennium (the second year's annual amount).
▪ Marine Balance Designation tracks the Marine Division's designated revenue sources against their operating and capital expenses, and resulting fund balance.
▪ Capital Designated Revenue and Capital Carryover Reserve represent a portion of fund balance dedicated to current capital projects.

Last Updated 9-8-25 by Jennifer Lehman using data from PBCS and BFPA assumptions.

2026-2027 Proposed Financial Plan

Public Transportation Operating Fund / 000004641

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 602,313,166**	**$ 531,945,925**	**$ 557,405,365**	**$ 504,452,449**
Revenues				
Sales Tax	744,699,461	1,803,887,983	1,876,907,240	1,670,854,704
Property Tax	40,621,462	75,450,448	79,435,767	88,217,470
Fares (All Modes)	85,850,579	214,047,067	260,364,083	296,338,344
Other Operations	10,017,582	17,122,481	18,256,470	19,454,743
Sound Transit Payments	267,833,596	632,515,912	668,640,521	707,498,118
Seattle Service	48,523,114	109,764,919	117,165,269	126,146,844
Grants	63,782,693	155,976,524	122,391,942	116,770,888
Interest Income	18,540,806	31,261,004	29,387,441	18,285,244
Miscellaneous	2,877,268	6,066,417	6,484,587	6,912,423
Total Revenues	**$ 1,282,746,561**	**$ 3,046,092,755**	**$ 3,179,033,319**	**$ 3,050,478,778**
Expenditures				
King County Bus Operations	890,536,753	1,917,208,002	2,101,680,173	2,270,547,080
DART and Alt Services Operations	45,509,681	108,920,141	104,722,733	111,698,537
ACCESS Operations	95,221,877	214,674,515	215,355,256	243,894,162
Sound Transit Link Operations	203,986,551	515,697,281	576,356,772	615,166,154
Sound Transit Bus Operations	70,471,419	112,625,233	88,498,823	88,297,319
Seattle-Funded Bus Operations	41,130,459	85,663,287	91,879,773	99,020,351
Streetcar Operations	15,406,153	28,095,302	30,817,502	33,004,340
Vanpool Operations	13,404,475	21,833,370	23,798,832	25,378,034
Marine Operations	15,463,304	28,455,027	24,583,405	26,277,788
Total Expenditures	**$ 1,391,130,672**	**$ 3,033,172,158**	**$ 3,257,693,270**	**$ 3,513,283,764**
Estimated Underexpenditures	-	(25,781,963)	(27,690,393)	(29,862,912)
Other Fund Transactions				
Transfer to/from Revenue Stabilization Reserve	38,016,870	(13,243,120)	(1,983,358)	(421,677)
Total Other Fund Transactions	**$ 38,016,870**	**$ (13,243,120)**	**$ (1,983,358)**	**$ (421,677)**
Ending Fund Balance	**$ 531,945,925**	**$ 557,405,365**	**$ 504,452,449**	**$ 71,088,698**
Reserves				
Operating Ending Target Requirement	57,121,834	63,140,351	67,121,951	70,957,572
Marine Balance Designation	24,040,937	15,963,538	4,281,124	1,133,971
Total Reserves	**$ 81,162,770**	**$ 79,103,889**	**$ 71,403,075**	**$ 72,091,543**
Reserve Shortfall	-	-	-	1,002,844
Ending Undesignated Fund Balance	**$ 450,783,154**	**$ 478,301,475**	**$ 433,049,374**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and Metro's agency's internal assumptions for service hours.

Revenue Notes:

- Revenues reflect the July 2025 forecast from the Office of Economic and Financial Analysis, and Metro planning assumptions.
- Fares and bus operations assume service recovery by 2028, and service hour additions for new Rapid Ride lines planned in the 10-year capital improvement plan.
- Grants include ongoing grant revenue authorized under the Washington State Climate Commitment Act.

Expenditure Notes:

▪ Operating expenses by public transportation mode include direct expenses and allocated indirect costs. Outyear projections reflect anticipated service levels and planning assumptions.

Reserve Notes:

▪ The Fund Management Policies for Public Transportation requires an operating ending target set at 7% of annual, enterprise-wide sales tax revenue. Biennial columns reflect the amount required to be held by the end of the biennium (the second year's annual amount).
▪ Marine Balance Designation tracks the Marine Division's designated revenue sources against expenses, and resulting fund balance.

Last Updated 9-8-25 by Jennifer Lehman using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
TRANSIT REVENUE STABILIZATION (EN_A75700)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**0**	**10,615,508**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**0**	**21,231,016**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	0	(369,204)	0.0	0.0
2026-2027 Executive Proposed	**0**	**20,861,812**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**0**	**20,862,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Revised budgeted revenues to match forecast.	0	(369,204)	0.0	0.0
Total Decision Package Adjustments	0	(369,204)	0.0	0.0

2026-2027 Proposed Financial Plan
Transit Revenue Stabilization Fund / 000004643

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 351,091,753**	**$ 323,690,391**	**$ 357,795,323**	**$ 380,357,723**
Revenues				
Sales Tax	-	-	-	-
Interest Income	10,615,508	20,861,812	20,579,042	21,313,506
Total Revenues	**$ 10,615,508**	**$ 20,861,812**	**$ 20,579,042**	**$ 21,313,506**
Expenditures				
Miscellaneous	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Estimated Underexpenditures				
Other Fund Transactions				
Misc Balance Adjustment	-	-	-	-
Transfer from Operating Fund 4641	(38,016,870)	13,243,120	1,983,358	421,677
Total Other Fund Transactions	**$ (38,016,870)**	**$ 13,243,120**	**$ 1,983,358**	**$ 421,677**
Ending Fund Balance	**$ 323,690,391**	**$ 357,795,323**	**$ 380,357,723**	**$ 402,092,906**
Reserves				
Revenue Stabilization Reserve	323,690,391	357,795,323	380,357,723	402,092,906
Total Reserves	**$ 323,690,391**	**$ 357,795,323**	**$ 380,357,723**	**$ 402,092,906**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance for interest earnings.

Revenue Notes:

▪ Interest income reflect the July 2025 forecast from the Office of Economic and Financial Analysis.

Other Fund Transactions Notes:

▪ Transfers to and from the Operating Fund are in order to maintain the required reserve levels per the adopted Fund Management Policies.

Reserve Notes:

▪ The Fund Management Policies for Public Transportation require a revenue stabilization reserve set at 38% of annual sales tax revenue. Biennial columns reflect the amount required to be held by the end of the biennium (the second year's annual amount).

Last Updated 8-25-25 by Jennifer Lehman using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
TRANSIT DEBT SERVICE (EN_A84300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**6,485,323**	**40,525,148**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**12,970,646**	**81,050,296**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	(54,793)	(79,198,282)	0.0	0.0
2026-2027 Executive Proposed	**12,915,853**	**1,852,014**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**12,916,000**	**1,853,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	(79,198,282)	0.0	0.0
Central Rate Adjustments	(54,793)	0	0.0	0.0
Total Decision Package Adjustments	(54,793)	(79,198,282)	0.0	0.0

2026-2027 Proposed Financial Plan
Public Transportation Bonds / 000008430

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 20,839,718**	**$ 15,635,607**	**$ 4,571,768**	**$ 8,419,828**
Revenues				
Sales Tax	-	-	19,551,117	67,979,538
Marine Property Tax	475,300	949,850	946,225	951,225
Interest Income	622,642	615,384	380,134	386,130
Miscellaneous	-	-	-	-
Federal Debt Service Subsidies	183,270	286,780	165,295	34,075
Total Revenues	**$ 1,281,212**	**$ 1,852,014**	**$ 21,042,771**	**$ 69,350,968**
Expenditures				
Existing Debt Service Payments	5,955,378	11,860,318	11,707,271	9,917,357
Marine Debt Service Payments	475,300	953,850	946,225	951,225
New Long Term Debt Service Payments	-	-	4,434,740	18,906,645
New Short Term Debt Service Payments	-	-	-	41,728,640
Debt Insurance	54,645	101,685	106,475	113,500
Total Expenditures	**$ 6,485,323**	**$ 12,915,853**	**$ 17,194,711**	**$ 71,617,367**
Estimated Underexpenditures				
Other Fund Transactions				
Misc Balance Adjustment	-	-	-	-
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 15,635,607**	**$ 4,571,768**	**$ 8,419,828**	**$ 6,153,429**
Reserves				
Sinking Bond Reserve	15,635,607	4,571,768	8,419,828	6,153,429
Total Reserves	**$ 15,635,607**	**$ 4,571,768**	**$ 8,419,828**	**$ 6,153,429**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by FBOD's debt service schedule for Metro Transit and Marine, as well as anticipated bond financing packages.

Revenue Notes:

- Revenues reflect the July 2025 forecast from the Office of Economic and Financial Analysis.

Expenditure Notes:

- Debt service payments reflect existing and planned debt proceeds and interest rates.
- New long-term debt represents anticipated spending for a partial conversion of the central campus. New short-term debt represents anticipated large fleet purchases, in accordance with the Fund Policies for Public Transportation.

Reserve Notes:

- The Fund Policies for Public Transportation require Metro maintain a fund balance sufficient to meet the obligations of the bond requirements. The Sinking Bond Reserve is used to designate fund balance to be applied towards future debt service payments.

Last Updated **8-25-25** by **Jennifer Lehman** using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3641 PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3641 PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL - Transit

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1028718	**Non-Revenue Vehicle Replacement Program** STANDALONE		$605,613	**Scope:** This project provides for both on and off road vehicles to support the King County Metro Transit revenue transit service. This project provides for the replacement of existing transit non-revenue equipment that has either met or exceeded the expected life or are no longer economical or effective to maintain. Using an established life as the basis for the replacement schedule, the criteria for equipment replacement are adjusted based on the type of vehicle, its utilization and application. The mix of vehicles planned for replacement does change year to year, because actual vehicle mileage varies from the projected miles used for the plan. **Description of Budget Request:** The budget request provides for the replacement of aging non-revenue vehicles. The replacement budget is determined by a standard replacement threshold based on mileage and age of vehicles also taking into account vehicle condition and maintenance cost. The replacement standards were established based on King County policy. Vehicle pricing is based on current model year cost plus a percentage increase for inflation as well as additional costs for aftermarket builds for specific business needs to accommodate users changes in technical specifications as needed. Replacement of vehicles with Electric Vehicles is prioritized where vehicles and infrastructure are available. Any further expansion of EV replacements will require additional budget appropriation.
1028827	**KC Auditors Oversight of Metro Projects** ADMIN		$460,605	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1111770	**Emergent Needs Contingency for Fund 3641** ADMIN		$5,931,398	**Scope:** This project provides additional appropriations to existing capital projects within the same fund in the event of unforeseen circumstances which cause existing appropriations on a project to be insufficient. **Description of Budget Request:** The budget request represents the maximum appropriation amount allowed per King County Code.
1127254	**University Bridge Trolley Pole Replacement** STANDALONE		$292,687	**Scope:** This project supports the replacement of 30 trolley poles on the University Bridge as part of the State of Good Repair program. **Description of Budget Request:** The request now reflects the need for a consultant/contractor to work with Metro's Power Distribution and Capital Delivery to design and install the remaining 30 poles. Funding for replacing trolley poles on University Bridge continues through implementation.

1127864	**Westwood Comfort Station** STANDALONE		$2,542,824	**Scope:** This project includes siting, design, and construction of a permanent Comfort Station for transit operators in the Westwood Village layover area. The Comfort Station may incorporate ambitious sustainability goals, such as those outlined in the Living Building Challenge. The project also includes property acquisition for the facility. It is being undertaken in response to a Labor & Industries citation and aligns with Metro's Comfort Station Policy. **Description of Budget Request:** This project will fund siting, design, and construction for a permanent Comfort Station for Transit operators in the Westwood Village layover area.
1132325	**Delridge to Burien RapidRide Line (H)** STANDALONE		$635,366	**Scope:** This project includes planning, design, and implementation of the necessary infrastructure improvements required to launch RapidRide service that extends from the Burien Transit Center to downtown Seattle via Delridge Way. These infrastructure projects include passenger facilities, roadway, signal and intelligent transportation system (ITS) improvements which result in better transit speed and reliability, access to transit projects, and necessary communication and technology efforts to support the service. This budget also includes the associated costs for public outreach and marketing. This budget does not include vehicles. **Description of Budget Request:** This budget request is required to complete the identified RapidRide project in the Metro Connects 2025 network. Detailed estimates for project costs have been developed using past agency experience delivering the six original RapidRide lines, along with a detailed work breakdown structure and resource-loaded project schedule identifying the cost associated with each individual component of RapidRide delivery. The requested budget will move the project through completion of Construction phase and through Closeout phase of project delivery.
1132326	**Rainier Avenue Mount Baker RapidRide Line (R)** STANDALONE		$0	**Scope:** The RapidRide R Line project will upgrade Metro Route 7 into a RapidRide corridor, providing more reliable and more frequent transit service along Rainier Avenue South between Downtown Seattle and Rainier Beach Link Station. The project will incorporate key transit priority improvements, passenger facility upgrades, and enhanced safety features for all road users. This project is being developed by Metro and involves coordination with the Seattle Department of Transportation (SDOT), which is advancing its own Transportation Levy-funded projects along Rainier Avenue South. Key project components will include: passenger facility improvements, including new RapidRide shelters, real-time arrival signage, and improved lighting at stations; roadway, signal, and intelligent transportation system (ITS) improvements to improve transit speed and reliability, such as transit signal priority, queue jumps, and dedicated bus lanes; access to transit improvements, including enhanced pedestrian crossings, ADA upgrades, and bicycle infrastructure to improve first- and last-mile connections; potential overhead catenary system (OCS) modifications to accommodate electric trolleybus operations; layover facility improvements at the north and south termini, including potential operator comfort station upgrades; public outreach and engagement, in coordination with SDOT, to ensure

				community feedback is integrated into project planning; and environmental and regulatory compliance, including National Environmental Policy Act (NEPA) review. This project is updating the 2020 10% design to reflect current conditions in the corridor and changes implemented by SDOT between 2020 and 2024 while the R Line project was paused. These updates are informing necessary scope adjustments that reflect budget realities as well as overlaps with recently completed or planned SDOT investments. Examples of scope adjustments include revisiting planned roadway reconfigurations, station locations, and signal upgrades in areas where SDOT has already implemented improvements. Metro anticipates completing an updated 10% design milestone in 2025, with the project targeting a 2032 launch. Coordination with SDOT will continue to ensure both agencies' investments are aligned where possible. **Description of Budget Request:** This budget request is necessary to advance the RapidRide R Line project as a key component of METRO CONNECTS, aligning with King County's long-range transit vision and Seattle's Transportation Levy investments along the Rainier Avenue corridor. RapidRide R Line is designated as a priority corridor per the 2021 METRO CONNECTS update and is planned for implementation following the K Line. The requested appropriation will support Project Development, Final Design, and Construction phases. This includes staffing resources, consultant support, environmental review, permitting, and public engagement, as well as infrastructure upgrades such as bus lanes, station improvements, intelligent transportation systems (ITS), and multimodal enhancements. Given the anticipated interlocal agreement (ILA) with SDOT, the scope, cost distribution, and timeline of the project will be refined in future budget cycles. At the time of the 2026-2027 proposed Budget to Council, Metro's proposal to SDOT that SDOT design and deliver the R Line project remains under negotiation as part of the Metro/SDOT partnership agreement. However, Metro will remain financially responsible for its RapidRide elements, including station amenities, transit signal priority, and service-related infrastructure. The total estimated project cost at completion has been reduced from approximately $123M to $86M, reflecting budget constraints and necessary scope adjustments.Examples of scope adjustments include revisiting planned roadway reconfigurations, station locations, and signal upgrades in areas where SDOT has already implemented improvements. Since the project has been delayed, the project has appropriation to complete necessary work this biennium. Future appropriations may be required to address cost escalations, risk management, and unanticipated design changes.

1132327	**Roosevelt RapidRide Line (J)** STANDALONE		$2,945,198	**Scope:** This project advances the development of the RapidRide J Line for a Spring 2027 opening date, extending from U District to downtown Seattle, via Eastlake Avenue East and South Lake Union. This project will support planning, design, and implementation of the necessary infrastructure improvements to launch RapidRide service, all in partnership with Seattle Department of Transportation (SDOT), which serves as the lead agency in project implementation and is positioned as the Small Starts Grant recipient. Metro's budget contribution and timeline for service launch is assumed in SDOT's budget and construction timeline for the J Line project. Metro's budget contribution and timeline for service launch is assumed in SDOT's budget and construction timeline for the J Line project. These infrastructure projects include passenger facilities; roadway, signal, and intelligent transportation system (ITS) improvements, which result in better transit speed and reliability; access to transit projects, which reduce barriers for people to reach transit; and necessary communication and technology efforts to support the service. This budget includes Metro staff resources to support the project, including engineering, public outreach, and marketing. This budget does not include vehicles. **Description of Budget Request:** This budget request is required to complete the identified RapidRide project as a part of METRO CONNECTS. Detailed estimates for project costs have been developed using past agency experience delivering the six original RapidRide lines, along with a detailed work breakdown structure and resource-loaded project schedule identifying the cost associated with each individual component of RapidRide delivery. This budget accounts for Metro assets, trolley wire expansion/modification, staff time, and costs associated with service launch.
1134100	**Technology Program Management** PROGRAMMATIC		$1,644,683	**Scope:** This project involves planning for programs and projects within the technology sub portfolio. Program management activities will ensure adequate coordination with Operations and Vehicle Maintenance Divisions, Technology Project Delivery, Operations Systems, Fleet Purchasing, and Fixed Assets and other groups internal to Metro. The project scope of work will also include prioritization of sub-projects, feasibility studies, exploration of funding and partnership opportunities, and consideration of project benefits. An important element of this work will be understanding the scope and business requirements of the existing projects and participation in the Technology Steering Committee. This ongoing work will feed a Metro-wide process for consideration of Technology needs and priorities for development of future investment in capital technology projects. **Description of Budget Request:** The requested 2026-2027 appropriation will support KC personnel time and other resources associated with planning for programs and projects within the technology subportfolio. Budget requests are also planned for outyears, pending future CIP prioritization and funding levels.

1134223	**South Annex Base** STANDALONE		($373,000,000)	**Scope:** South Annex Base - The project was to construct a permanent 250 bus transit base on Metro owned property called the South Annex. This base would have included all functions required to support operations and was designed with forward thinking sustainability features. Due to budget constraints, Metro leadership has elected not to pursue the construction of the base. The content of this project is now focused on responsibly closing out the project. **Description of Budget Request:** This project has been cancelled due to financial constraints
1134228	**Non-Fixed Route Program Management** PROGRAMMATIC		$1,678,029	**Scope:** This programmatic project supports the Non-Fixed Route Fleet Sub Portfolio capital planning efforts. Planning for programs and projects within this Sub Portfolio will be performed by the coordinated Fleet Portfolio Manager and other members of the Planning and Portfolio Coordination group as needed to support planning and program management activities. Program management activities include ensuring adequate coordination with Vehicle Maintenance, Fleet Procurement and Fixed Asset programs and other groups internal to Metro. Program management activities include prioritization of purchases, feasibility studies, strategic planning for transition to zero emissions, exploration of funding and partnership opportunities, and consideration of benefits of the various projects. **Description of Budget Request:** Budget requested to fund staffing resources in the Capital Planning and Portfolio Management group to conduct the program management and portfolio planning and coordination duties within the Non-Fixed Route Vehicle Subportfolio. Modest amount of professional services are estimated to augment staff expertise.
1134242	**South Base Operations and Maintenance HVAC Replacement** STANDALONE		$27,324,732	**Scope:** This project includes replacement of the South Base Vehicle Maintenance Air Handlers, Dust Collection, and Vehicle Exhaust System. **Description of Budget Request:** The requested appropriation will support final design, implementation and closeout.
1134243	**South Facilities Maintenance HVAC Replacement** STANDALONE		$319,983	**Scope:** This project will support the replacement of the South facilities Air Handlers and Dust Collection Systems. **Description of Budget Request:** The requested appropriation will support final design and implementation. The cost estimate is based on current engineering estimates and the recent project baseline.
1134245	**Bus Lift Replacement at Bellevue Base** STANDALONE		$2,278,541	**Scope:** This project supports the replacement of one bus lift in the Bellevue Base Steam Bay. **Description of Budget Request:** The requested appropriation will support final design, implementation and closeout. Request amount is based on the current understanding of cost to complete the design and early assessment of construction costs.

1134248	**Bellevue Base Fuel and Wash Building Refurbishment** STANDALONE		$0	**Scope:** This project will support the total building refurbishment of the Fuel and Wash Building at Bellevue Base. Systems to be replaced include bus washes, bus vacuums, electrical, fire protection, roof assembly, maintenance bay rollup and building external and double doors, heating, water supply, sanitary waste, and fluid piping and hoses. **Description of Budget Request:** The requested appropriation will support final design and implementation. The cost estimate is based on current engineering estimates and the recent project baseline.
1134249	**Wash System Replacement at East Base** STANDALONE		$625,896	**Scope:** This project will replace the East Base bus vacuum system and power components as needed. **Description of Budget Request:** The requested appropriation will support final design and implementation. The cost estimate is based on current engineering estimates and the recent project baseline.
1134250	**Wash System Replacement at North Base** STANDALONE		$261,225	**Scope:** This project replaces the North Base bus vacuum system and power components as needed. **Description of Budget Request:** The requested appropriation will support final design and implementation. The cost estimate is based on final design estimates, preliminary construction estimates and metro staff costs.
1134260	**Trolley Supervisory Control And Data Acquisition Replacement** STANDALONE		$729,831	**Scope:** This project will include the engagement of consultant to study required SCADA replacements across Metro Trolley Substations and related systems and implementation of those recommendations. **Description of Budget Request:** Funding will support final design of the solution through closeout.
1134275	**Madison Corridor Trolley System Restructure** STANDALONE		$2,049,140	**Scope:** This project will support the design and construction of trolley infrastructure that needs to be completed in support of Route 12's new alignment. The scope includes design and construction of approximately 800 feet of new trolley infrastructure along E Pine Street between Madison Street and 15th Avenue, including new overhead wire, poles, and switches. **Description of Budget Request:** Appropriation will be used for design, implementation, and closeout activities. Additional budget is requested for several reasons: -General inflation stemming from project delays. -The long lead time for procuring materials. -Increase in civil scope – need to re-pave sections of sidewalk where foundations are per City Code. -Increase in overhead contact system scope - coordination with City of Seattle has added two poles to avoid driveways and tree root zones. -Material price increase (over inflation) for poles and overhead wire appurtenances.

1134287	**Route 48 Trolley Wire** STANDALONE		$2,717,041	**Scope:** This is a Metro-led trolley project that will convert Route 48 to electric trolleybus service. The project scope includes planning, design, and implementation of new trolley infrastructure along two segments of 23rd Avenue that do not currently have trolley service. The project will install overhead contact system (OCS) on the first segment from E John St to E Jefferson St, which already has trolley poles previously installed by the Seattle Department of Transportation. The project will install new poles and OCS on the second segment between S Dearborn St and Rainier Ave S. In addition, the project will install new trolley infrastructure in and around Mt Baker Transit Center as well as one or two new traction power substations along the Route 48 alignment. **Description of Budget Request:** The amount requested will support preliminary design and final design. This project's estimate at completion has increased substantially due to construction cost inflation and a new assumption that two new substations will need to be added to the existing traction power system to support Route 48 trolley operations.
1134292	**Totem Lake Eastgate RapidRide Line (K)** STANDALONE		$9,541,936	**Scope:** This project combines segments of Routes 239/250/271 into one new route and upgrades the service and facilities to RapidRide standards. The new route extends from Totem Lake Transit Center to Eastgate Park & Ride, passing through the cities of Kirkland and Bellevue. This project includes planning, design and implementation of infrastructure improvements to launch RapidRide service. These improvements include passenger facilities, roadway, signal and intelligent transportation system (ITS) improvements which result in better transit speed and reliability, access to transit projects and necessary communication and technology efforts to support the service. This budget does not include vehicles. **Description of Budget Request:** Detailed estimates for project costs have been developed using past agency experience delivering the six original RapidRide lines and the recently launched G Line and H Line, along with a detailed work breakdown structure and resource-loaded project schedule identifying the cost associated with each individual component of RapidRide delivery. The requested budget will advance the project into preliminary design, with outyear proposals requesting budget for final design and implementation for a full service launch in 2030. Service hours supporting this new corridor will be added in 2029 to implement the restructure of existing routes.

1134297	**Speed and Reliability Planning** PROGRAMMATIC		$1,514,731	**Scope:** This project supports initiatives that conduct identification, assessment, and prioritization of corridor improvement projects for frequent routes, program management, oversight, and stakeholder coordination activities, and corridor-level planning studies. Staff will collaborate with the Mobility Division to ensure planning work conducted under this program aligns with the current needs and applies Mobility Framework principles. The effort for this program includes strategic development in planning for future capital investment based on financial resources availability in the out years and project scoping for specific corridors. **Description of Budget Request:** This appropriation request includes internal Metro staff resource needs and the cost of professional consultant services as necessary to support strategic and corridor-level planning work. Appropriation request also includes the program management and strategic external jurisdiction coordination efforts to identify and prioritize corridors needing capital investments over the next three biennia.
1134326	**Atlantic Base Wash Systems Refurbishment** STANDALONE		$802,842	**Scope:** This project refurbishes multiple components of fuel and wash systems at Atlantic Base. **Description of Budget Request:** Funding is intended to support final design and implementation.
1134354	**Routine Facility Improvements 2021-22** STANDALONE		$827,874	**Scope:** This project supports transit operations and maintenance by adding new assets or by extending the lives of existing facility assets. Improvements are justified by changes in business practices, technology, and regulations. The program improves transit operating facilities (bases, maintenance and support), work environments for employees, and passenger facilities. **Description of Budget Request:** This program budget request is based on previous biennial spend for this program. Specific tasks were estimated & work was identified for 2021-22. The budget has been refined to reflect completing the remaining work. The budget is being used for site security enhancements, improving the wellness center, improving lockers, and other improvements.
1134363	**Heat, Ventilation and Air Replacement at East Base Operations** STANDALONE		$0	**Scope:** Replacement of the HVAC systems at Operations and Maintenance buildings at East Base. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** No appropriation is requested in the 2026-27 biennium. Additional budget authority will be requested in the future to support project implementation
1134367	**Bus Lift Replacement at North Base** STANDALONE		$3,450,972	**Scope:** Project includes replacement of the rotary post axle lifts and rotary post platform lifts at North Base. Funding is anticipated to support replacement of up to 11 lifts. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** The requested appropriation will support planning and design efforts for the replacement of eleven lifts. The anticipated full appropriation has been updated due to increases in the lift quantity from four to eleven.

1134376	**Routine Building Envelope Program 2021-22** STANDALONE		$40,058	**Scope:** This project is for investments in the Roof and Building Envelope Replacement Program Including: 1) East Base Patio Replacement; 2) South Facilities Roof Replacement; 3) Power Distribution Roof Replacement; 4) Central Substation Roof Replacement, and 5) other small routine project as needed and as budget allows. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** Funding is expected to support the complete project lifecycle for the projects identified in the project scope section. Additional funding requested for this project is to complement the South Facilities HVAC replacement project number 1134243. The South Facilities HVAC project benefits from aligning roof replacement efforts to mitigate anticipated repairs from damage caused by HVAC replacement. The Transit Facilities Conditions Needs Report provides rough order of magnitude replacement costing as generated by third party engineers and incorporating metrics for soft cost factors.
1134377	**Overall Fire System Replacement 2023-24** STANDALONE		$4,371,780	**Scope:** Fire Suppression and Control System Replacement - This project is for routine replacement of fire suppression and control systems at North Base. Scope assumes replacements and/or repairs of fire system, including but not limited to sprinkler heads, piping, alarms, dry riser systems, valves, associated components and seismic bracing. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** The requested appropriation will support the final design through implementation. The Transit Facilities Conditions Needs Report provides rough order of magnitude replacement costing as generated by third party engineers and incorporating metrics for soft cost factors.
1134385	**Trolley Power Delivery System Replacement** STANDALONE		$7,807,620	**Scope:** Trolley Power Delivery System Replacement - This project for the routine replacement of power delivery system components at several substations. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** Appropriation requested to keep overall Trolley Power System in a State of Good Repair.

1134387	**HASTUS Upgrade from 2022 Version** STANDALONE		$6,267,772	**Scope:** This project upgrades Metro's transit scheduling and operational support solution (HASTUS) to the latest version as part of routine software lifecycle management. The upgrade will primarily involve the software vendor (GIRO) applying configurations and customizations to the base HASTUS modules. These customizations are necessary to meet bargained labor rules and specific business needs. Additionally, current technology infrastructure, including hosting location and reporting platform, will be evaluated and updated as needed to meet requirements. **Description of Budget Request:** The requested appropriation will support project planning through completion of the upgrade. It will cover project management and business analysis costs, data integration and reporting, training for impacted business partners, testing by Metro, KCIT and BRC staff, and any associated vendor consulting, development and licensing fees. The budget estimate for vendor engagement is based on experience with prior upgrades; the vendor will provide a fixed-price vendor quote once the project is underway. The costs for KCIT engagement including business analysis, data integration and reporting are based on the estimates provided through the KCIT Estimation Intake process. Estimated Metro labor is based on the estimated percentage of a project manager's time to oversee the project, based on size and complexity, and the support required of the daily operations team to support the project, as recommended from the last upgrade project. The budget request includes estimate of additional sales tax liability via SB 5814, which adds several IT services to the sales tax base.
1134388	**Upgrade Transit On Board Systems 2021** STANDALONE		$0	**Scope:** This placeholder project will fund future anticipated upgrades to Transit's on board systems and systems at the Transit Control Center. Specific investments will be identified in future budget cycles. Investments are intended to improve the lifecycle management of information technology used by Metro. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1134391	**Transit Control Center System 2027** STANDALONE		$0	**Scope:** This project will implement upgrades and enhancements to systems in the Transit Control Center. These systems monitor and allow for Coordinator support of service being operated. This project is to maintain business continuity and support this essential service and support life safety concerns. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1134392	**Upgrade Transit Radio Network 2027** STANDALONE		$0	**Scope:** This project will upgrade the Transit Radio System, supporting communications with Bus Operators and Facilities field staff, from the current end-of-life Motorola system. **Description of Budget Request:** Appropriation not requested for 2026-2027.

1139321	**Facility Condition Assessment 2025-27** STANDALONE		$1,769,184	**Scope:** This program funds inspections of all of Metro's facilities and generates a report of necessary repair and replacement needs critical to the long term state of good repair for Metro's assets. **Description of Budget Request:** This budget request is to support condition assessment of up to 25% of Metro's capital assets, in compliance with FTA required annual reporting. The appropriation requested is marginally higher than in reent years due to labor contractual updated costs and general market inflation for consultant resources.
1139322	**Emerald Gateway Property Lease** STANDALONE		$0	**Scope:** Prologis has assembled and plans to develop a 62-acre site located approximately 1.3 miles north of the current South Annex property. An approximately 7.5-acre portion of this site at the corner of E. Marginal Way S. and S. Norfolk St. is not planned for near term development and Prologis has signed a 12-year lease to Metro for a portion of the property for the purposes of temporarily siting the Safety & Training Center, which was displaced in preparation for construction at South Annex. This project supports Metro's Portion of the lease payments associated with that property. **Description of Budget Request:** No appropriation is requested in the 2026-27 biennium.
1139326	**Electric Vehicle Charging Program Budget** PROGRAMMATIC		$13,256,944	**Scope:** This parent project will continue to build charging infrastructure to support electrification of Metro's non-fixed route vehicles, including its non-revenue vehicle fleet. The project will plan, design and implement infrastructure to support vehicle charging at various Metro Transit facilities. The project does not include the electric vehicles themselves. The project may include agreements to lease or purchase chargers and charge management systems. The project may include planning studies to support charging infrastructure projects. **Description of Budget Request:** Budget request is needed to proceed with design and implementation of non-bus vehicle charging infrastructure at Metro facilities.
1139330	**Comfort Station Planning** STANDALONE		$63,642	**Scope:** This project will evaluate Metro's approach to driver comfort stations, review comfort station service delivery alternatives, establish a plan for future comfort station development and provide catalogued requirements. **Description of Budget Request:** Budget request is based upon estimated internal resource needs and consultant cost for similar bodies of work.

1139338	**Construction Management Relocation** STANDALONE		$1,377,192	**Scope:** Project was initially conceived in 2019-2020 CIP to support rezone and construction of a permanent facility for Metro's Construction Management Group, which was displaced due to expected construction at South Annex site. The project was rescoped in the 2021-2022 CIP process due to budget constraints with a goal of avoiding the construction of a new facility while still supporting relocation of the construction management group to a exiting underutilized facility and supporting the preparation of the parcel previously identified for construction management to serve other purposes that did not require facility construction (a storage yard). Recent work completed site preparation for outdoor storage. **Description of Budget Request:** Current scope of this project is to prepare the site for outdoor storage. Budget is requested for improvements including demolition of out buildings & unpermitted loading dock, removing Underground Storage Tanks (UST), replacing fence, installing security camera system, and better utilization of the exterior lighting.
1139348	**Speed and Reliability for Service Restructure** PROGRAMMATIC		$0	**Scope:** This parent project improves mobility and transit connections to future LINK light rail stations and Metro RapidRide Lines by investing in speed and reliability improvements on existing and future transit pathways. In 2025, the project will focus on improving transit reliability for routes connecting to EastLink and Federal Way Link Extensions. The project also holds funding for future mobility plans beyond 2025. **Description of Budget Request:** Appropriation not requested for 2026-2027.

1139349	**Asset Management System Replacement** STANDALONE		$12,024,000	**Scope:** This project plans, designs, and implements a new enterprise asset management platform to consolidate the major vendor asset management systems in place today into a single, integrated solution. It will also replace a significant number of obsolete, limited-function, siloed asset management applications. The Asset Management project scope will build on the collection of requirements and recommendations by a consultant during 2020. The project will have the following major focuses: 1) Select and procure a single enterprise asset management (EAM) solution, 2) Consolidate the asset management portfolio by ingesting existing data and retiring redundant systems in the portfolio, 3) Deploy mobile devices for use by field technicians, 4) Streamline asset management business work flows across the organization, 5) Integrate purpose built asset management tools into the EAM, and 6) Establish a single system for managing staff time for maintenance activities that integrates with PeopleSoft. The project scope includes performing External QA review. **Description of Budget Request:** The project has completed a Request For Proposal and a successful vendor was selected and Phase 3: Procurement and Design is complete. The project is currently in Phase 4: Development & Implementation. This budget request supports the implementation and close-out activities for this project through 2027. Additional budget authority is necessary to supplement resources for the project delivery team, key technical consultant resources, and for costs related to an extended project schedule such as King County staff. Project delays have also resulted in increased vendor costs as well as licensing costs attributable to the project. A detailed project restructuring effort has been completed with the support of the Project Review Board, the project quality assurance vendor and a business consultant to ensure project success. The budget request also includes additional sales tax liability from SB 5814, which added several IT services to the sales tax base.
1139360	**Incall Active Call Distribution** STANDALONE		$0	**Scope:** This project will upgrade the software that distributes customer calls through the Metro Customer Service call center. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1139367	**Tukwila Base Bus Charging** STANDALONE		$634,765	**Scope:** This project will develop and build the charging infrastructure to support operations of 120 Battery Electric Buses (BEB) at Metro's Tukwila Base Facility. The project will include design, procurement, implementation, and commissioning of the elements of the charging infrastructure for the facility including transformers, switchgear, cabling, vehicle chargers, pantograph system, overhead support structures, equipment access, paving, and other ancillary items required to commission and begin operation of Metro's first designated battery electric bus base. **Description of Budget Request:** The appropriation requested for 2026-2027 will fund the completion of construction and project close-out.

1139372	**Bellevue Base Yard Light Replacement** STANDALONE		$434,980	**Scope:** This project will determine optimal methods to achieve required lighting levels and then move forward to replace and augment existing fixtures with means to achieve the minimum required lighting levels. **Description of Budget Request:** The requested appropriation will support the project through implementation and closeout. Increased costs are related to an updated energy savings proposals delivered at 90% design milestone were substantially higher than the estimate at baseline due to realized inflation and delays due to City permit review timelines much longer than expected.
1139373	**Sound Transit Federal Way Link Passenger Improvements** STANDALONE		$69,718	**Scope:** Investments will be made at the Kent-Des Moines (4 stops; 2 being RapidRide stations), Star Lake Station (one stop), and Federal Way Transit Center FWTC (one stop) to provide bus-rail transfer facilities in coordination with the Federal Way Link Extension (FWLE). Improvements will include new or relocated bus stops, new shelters, benches, lighting, real-time bus arrival information, and wayfinding signs. In many cases, Metro will leverage existing capital projects to help reduce costs and conserve resources. This project includes working with Sound Transit to complete utility and concrete work as part of larger capital improvements associated with the opening of FWLE. Sound Transit completed all design work by September 2021 (Reviewed by Metro at major design milestones). Sound Transit is completing all civil work for these ST Integration projects, including the footings (foundations) for tech pylons and shelters, as well as running conduit to the tech pylon location. Through this partnership work with ST, Metro will only be responsible for making the fiber/conduit connections and purchasing/installing the shelters, tech pylons, and other amenities. During the 2025 CIP, new project scope and budget was added and approved: • New bus stop for Route 181 at Federal Way Transit Center (320th and 23rd) - ST will perform Civil work under a partnership agreement • Payment for invoice from WSDOT for SR 509 Completion Project - SR 99 Crossing - METRO BRR Fiber Conflict - Letter No. 509-0098 **Description of Budget Request:** The requested appropriation will support the final design, implementation, and close-out phases of this project, which is anticipated to open in 2026. Full appropriation is needed to begin procurement and to be able to fully fund partnership work as agreed. Total project cost (Estimate at Completion) has increased by approximately $500,000 with additional funding needed for: New bus stop with amenities for Route 181 at Federal Way Transit Center (320th and 23rd) including a partner payment to Sound Transit for completion of the civil work, WSDOT supplied SR 509 fiber connection, and additional staff time and contingency.

1139397	**Electrification Planning Report** STANDALONE		$910,823	**Scope:** The planning project has three components: 1) developing a model to identify opportunity (aka layover) charging throughout the County and develop a phased implementation plan for charging at the bases, 2) perform early coordination and planning work for electrical infrastructure and 3) engage in legal and consulting work required for negotiations with utilities for tariff rates and other reporting requirements for Council and policymakers. **Description of Budget Request:** The 2026-27 CIP Ffunding request is for Phase 3 for alternate propulsion technology, concept level Zero-Emissions conversion programming, and scalable cost-estimating tool development. Budget authority is needed in order to sign vendor contracts and move forward with iterative model development. Funds will be used to support continuing, specific planning work for underground and above ground charging infrastructure, move forward with development of a tactical model, and support on-going consultant work. Projected spending also includes fully burdened staff time, consulting and modeling development costs, and project contingency.
1139398	**Transit Oriented Communities Planning** PROGRAMMATIC		$1,135,954	**Scope:** The transit oriented communities (TOC) program planning project is the parent project for the TOC (formerly the Transit oriented development) program. With the adoption of Metro's Equitable Transit oriented communities policy, this project supports Metro's efforts to deliver the policy goals and build a robust program. Specifically these funds will support the development of a strategic plan and other foundational work needed to support the program. The TOC program seeks to take a strategic approach to managing our real property portfolio to identify opportunities and reposition our properties from single purpose parking lots or transit facilities to properties that can achieve community development goals. In addition, this program will support efforts to integrate land use considerations into how Metro plans for, and deploys new high frequency service. **Description of Budget Request:** This appropriation request supports the Transit Oriented Community (TOC) program by providing the staff and consultant resources needed to advance program goals and through specific planning efforts including Shoreline, Kenmore and Burien Transit Oriented Development work. The budget request is based on funding one FTE as the program manager and consultant resources needed to support the development of deliverables needed to create program procedures, foundational documents and support minimal project development activities.
1139608	**Overall Building Envelope Replacement 2027-28** STANDALONE		$1,149,729	**Scope:** This project continues investments in the Building Envelope Program. Scope includes refurbishment, replacements, and upgrades at varying Metro Facility locations. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** This funding is will support the complete project lifecycle for the project identified in the project scope section. The Transit Facilities Conditions Needs Report provides rough order of magnitude replacement costing, generated by third party engineers and incorporating metrics for soft cost factors.

1141992	**East Branch of Riverton Creek Daylight** STANDALONE		$5,206,912	**Scope:** This project will daylight approximately 175' of the East Branch of Riverton Creek by year-end 2026. The creek is currently flowing in an underground culvert on the west end of the SCOSA site. This project is to comply with 2019 City of Tukwila rezone requirements. **Description of Budget Request:** The requested appropriation will support the project through final design. This revised estimate at completion forecast is higher than previously thought based on further engineering review and understanding site constraints and environmental requirements.
1141996	**Metro Facility Security Improvements Budget** PROGRAMMATIC		$12,935,622	**Scope:** This programmatic project will develop and deploy a transit security program for all Metro facilities. This program will implement a vehicle gate pilot program, guide development of standardized perimeter security including: fencing & gates, access control like key card entry details and associated drawings/specifications for Metro's transit bases, and support the composition of a fencing/gate replacement RFP to cover the future project scope of full replacement of fences/gates at Metro Transit Bases. **Description of Budget Request:** Funding covers planning and design expenditures for this project, including the composition of an RFP to cover future project scope for full implementation of new fences and gates at Metro bases.
1142000	**Rainier Vision Zero Trolley** STANDALONE		$2,892,267	**Scope:** This project will make several trolley overhead catenary system (OCS) changes on Rainier Avenue South, including: 1) modify existing trolley wire from South Henderson Street to South Graham Street to align it with a Business Access and Transit (BAT) lane installed by the Seattle Department of Transportation (SDOT), 2) modify existing trolley wire from South Alaska Street to South Rose Street to align it with the lane the bus currently travels in, 3) re-install trolley infrastructure to allow buses to turn around at the intersection of Rainier Avenue South and South Graham Street, and 4) modify trolley turnback infrastructure at the intersection of Rainier Avenue South and South Rose Street that allows trolley buses to turn around. **Description of Budget Request:** The project will need to submit a major utility permit as determined by the City of Seattle. It is anticipated that pole locations will need to be relocated and additional civil work may be required. The revised cost estimate includes: staff time for Project Management, Engineering Services, Construction Management, Capital Planning, and Transit Real Estate and Environmental staff; Power Distribution crews and materials; additional survey to meet Major Utility Permit requirements; and potential civil improvements associated with relocating steel poles and foundations.

1142080	**Contracted Services Electric Vehicle Base Planning** STANDALONE		$476,411	**Scope:** To provide planning, analysis, engineering and related services for all Contracted Services Facilities, including direction on leases and/or owned properties. **Description of Budget Request:** The request for appropriation will continue planning work within all Contracted Services Facilities. This is in addition to the current work with the Facility Feasibility study that was initiated in 2024 and considering implementation based on results in 2026 - 2027. This will also assume continued requirement for Contracted Services PM; rates are based on fully loaded Transportation Planner IV for 2025 plus 5% increase in future years.
1142107	**Real Estate Opportunities Budget** PROGRAMMATIC		$2,958,402	**Scope:** This programmatic project is meant to support the purchase or lease of property that becomes available for sale or lease and has suitable zoning for Metro's intended use for: flex operating space to facilitate electrification construction at existing bases or electrification of contracted services; replacement for currently leased space where lease vs buy analysis is favorable; and/or purchase of a future base site to support fleet growth to support future service. The detailed planning, design, and construction of improvements to acquired properties may be carried out through this project, as necessary. **Description of Budget Request:** The requested appropriation will support the purchase of property needed to support Metro's operational goals. Acquisitions are supported by existing facilities plans and policies supporting buy vs. lease decision making.
1144041	**Non-revenue Vehicle Replcement 2023-24** STANDALONE		$487,709	**Scope:** This project provides for both on and off road vehicles to support the King County Metro Transit revenue fleet and transit service. This project provides for the replacement of existing transit non-revenue equipment that have either met or exceeded the expected life or are no longer economical/effective to maintain. This project replaced 108 vehicles in five different categories in 2023 and 2024. The remainder of the budget is carry-over to continue replacement of vehicles in 2026-2027. **Description of Budget Request:** The appropriation request for 2026-2027 is determined by a standard replacement threshold based on mileage and age of vehicles also taking into account vehicle condition and maintenance cost. Vehicle pricing is based on current model year cost plus a percentage increase for inflation as well as additional costs for aftermarket builds. EV replacement of vehicles is prioritized where vehicles and infrastructure are available to support fleet EV conversion goals.
1144059	**Metro Warehouse** STANDALONE		$57,106	**Scope:** This project is intended to identify the requirements, conduct a property search/evaluation, purchase, and outfit a warehouse facility for Metro Transit to support the needs of Transit Facilities, Vehicle Maintenance, Capital, and other divisions. **Description of Budget Request:** The requested appropriation will support the identification of requirements, investigation, and property purchase. The budget request is based on current market rates for warehouse properties in areas similar to the envisioned location including soft cost assumptions for site selection and associated investigation, as well as regulatory processes related to the acquisition (NEPA, Title VI, etc.). A hard cost assumption has also been included for furniture, fixtures, and equipment in the purchased facility.

1144064	**Greenwood Corridor Improvements** STANDALONE		$4,349,388	**Scope:** This project will design and construct transit speed and reliability improvements along the existing public right-of-way on Greenwood Avenue between N 67th St and N 145th St and in Fremont near the Aurora Ave corridor. This includes preparing 30%, 60%, 90%, and 100% design plans and associated cost estimates for the improvements, completing environmental documentation necessary to meet the appropriate County, State, or Federal guidelines, and construction/implementation of improvements. Improvements may include but are not limited to transit treatments such as dedicated bus lanes, signal timing optimization, intersection modifications, roadway channelization changes, and bus zone improvements. Metro will work in partnership with the Seattle Department of Transportation (SDOT) to make these improvements in coordination with other planned and ongoing capital projects led by SDOT. **Description of Budget Request:** The requested appropriation will support the design, implementation, and close-out phases of this project. Projected spending includes consultant support, fully burdened staff time, construction materials, and project contingency.
1144068	**Sound Transit Station Integration Planning Budget** PROGRAMMATIC		$1,374,497	**Scope:** This programmatic capital planning project is King County Metro's coordinated participation in the planning, design, construction, and implementation of Sound Transit's (ST) Link, Stride Bus Rapid Transit (BRT), and Sounder Commuter Rail capital projects which are part of the voter approved ST2 and ST3 plans. This project seeks to meet the needs of the markets that Sound Transit and King County Metro serve through coordinated capital and service planning efforts. This includes planning of new light rail, commuter rail, and bus rapid transit stations inclusive of Metro's complementary passenger facilities, station-area roadways, and off-street layover facilities. This partnership with ST prioritizes the customer experience, provides for seamless transit integration, helps meet Metro's Zero Emission goals, and ensures that our mobility services support livable communities, a thriving economy, and are equity focused. As Sound Transit projects move from planning into design, this project will develop stand-alone appropriation requests for standard capital projects (Metro to design and construct station-area adjacent passenger facilities – typically on-street bus stops) and standard-partnership projects (ST to lead design and construction of passenger facilities and off-street layover within ST's station area). **Description of Budget Request:** The requested appropriation for 2026-2027 under this Master Planning Project will fund Metro staff participation in Sound Transit's ST2/3 capital program, based on activities and deliverables outlined in Task Orders, interagency coordination, as well as staff and consultant resources for concept project development. Metro's transit integration capital investments will be developed to 10% under this project and then be funded via standalone projects. Projected spending will include staff time and consultant study efforts.

1144069	**Regional Transit Integration Program Management Budget** PROGRAMMATIC		$2,783,126	**Scope:** The Regional Transit Integration Program Management project within the Regional Transit Integration Partnership sub portfolio includes planning, project development, design and implementation for capital programs and projects led by partners outside Metro. **Description of Budget Request:** The budget request is based on estimated staffing in the Capital Planning and Portfolio Management section needed to perform the project planning and program management duties within the Regional Transit Integration sub portfolio.
1144070	**Routine Facility Improvement Budget** PROGRAMMATIC		$4,297,161	**Scope:** The Facilities Improvements program supports transit operations and maintenance by adding new assets or by extending the lives of existing assets. Improvements are justified by changes in business practices, technology, and regulations. The program improves transit operating facilities (bases, maintenance and support), their work environments for employees, and passenger facilities. Where feasible, sub projects will be packaged with other projects to minimize disruption to operations. **Description of Budget Request:** This requested appropriation for this parent project will support a new biennial routine facility improvement subproject. The funding is intended to cover the complete project lifecycle over the biennium (planning, design, and implementation). The budget request for this project is based upon historical experience for a reasonable level of periodic investment.
1144071	**Bus Stop Improvements Budget** PROGRAMMATIC		$0	**Scope:** The routine bus stop improvement projects make improvements to existing bus stops, construct new stops, and improve or expand layovers. Typical project work would include the design and installation of new ADA-accessible landing pads, bus shelters with art murals and internal lighting, seating, trash cans, customer information, and pedestrian-scale lighting. **Description of Budget Request:** The requested appropriation will support the full funding needed for the routine bus stop improvement project for 2026-2027. The amount requested is based on typical project costs from prior years and the number of projects that are anticipated in the targets outlined above. Staffing costs for planning, design, and implementation are also included.
1144072	**Non-revenue Vehicle Expansion Budget** PROGRAMMATIC		$6,341,066	**Scope:** This programmatic project provides for the purchase of new vehicles that are not associated with other capital projects. Only items that have been approved by the overseeing committee may be purchased. These assets then become part of the fixed asset base of the Public Transportation Fund and are replaced through the Non-Revenue Vehicles replacement project. **Description of Budget Request:** This budget request supports the procurement of new non-revenue vehicles that are necessary to support Metro's operations and are evaluated on a case-by-case basis. The budget is developed based on vehicle pricing. Where appropriate, budget estimates include additional costs for vehicle upfitting to meet specific business needs.

1144076	**Mobility Hubs Access Planning Budget** PROGRAMMATIC		$321,384	**Scope:** Mobility Hubs Access Planning covers initial planning and outreach for mobility hubs serving priority populations. The planning phase will analyze potential mobility hub elements to improve safety and the customer experience at existing transit hubs, leveraging fixed route services and existing facility investments. Concepts would include accommodations for first- and last-mile transportation connections, multi-modal and placemaking improvements, and innovative parking solutions. This phase will include a robust outreach to determine improvements most valued by communities. Projects in this phase involve close coordination with other capital programs, especially the Transit Oriented Communities capital program. Concept planning of transit hubs funded by this project will prioritize safe, comfortable environments that prioritize the movement of people over vehicles. This focus on designing for the customer will lead to safer outcomes for people walking, rolling, and biking to transit. **Description of Budget Request:** The budget request applies standard estimates for planning studies and site-specific planning for 2-4 sites using a mix of in-house staff and consultants.
1144078	**Spot Improvement Budget** PROGRAMMATIC		$2,605,379	**Scope:** This project is the primary funding source for the Speed & Reliability Spot Improvement Program, covering staff time to administer the program, develop projects, coordinate with local jurisdictions, and the construction cost to implement many of the projects. Spot improvements are targeted at chokepoints where buses experience delays or operational difficulties related to roadway and traffic issues. Projects include improvements like bus-only lanes, queue jump signals, parking restrictions, and re-timing traffic signals. The program may also fund planning for larger-scale projects such as bus bulbs and roadway widening, in order to seek grant funding or partnership opportunities with local jurisdictions to construct these larger projects. **Description of Budget Request:** The Spot Improvement Program is an ongoing capital programmatic project. The budget request will support continued spot improvement work through the 2026-2027 biennium.
1144080	**Trolley Planning Budget** PROGRAMMATIC		$889,558	**Scope:** This parent project is for the ongoing planning and project development of a functioning trolley expansion and modification program. This project will conduct planning to identify trolley projects that involve permanent modifications or expansions of Metro Transit's trolley system. It will also conduct planning related to converting existing diesel hybrid routes to trolley in coordination with the zero emissions program. This project will also provide overall management of the Trolley program of projects, including general project oversight and guidance. **Description of Budget Request:** The budget requested for this program will support ongoing capital planning and program management activities for the Trolley Program. Projected spending includes fully burdened staff time for planning and program management work, as well as subject matter expert input. Budget authority is needed in order to sign consultant contracts that will support planning efforts, including feasibility studies.

1144081	**Routine Trolley Budget** PROGRAMMATIC		$1,975,670	**Scope:** This project responds to external partner-initiated projects that may impact Metro's existing overhead contact system (OCS) which provides power to the trolley bus fleet. It also covers projects that Metro initiates to make minor modifications. The project's scope depends on the number and timeline of projects to be initiated and led by external partners. However, Metro has very limited flexibility or ability to influence the number and pace of projects initiated by these external partners. A project with an expected cost to Metro of less than $500,000 will remain within the routine trolley project through implementation. If the expected cost is greater than $500,000, a new child project (under this programmatic parent project) will be created. **Description of Budget Request:** The budget requested for this parent project will support the creation of subprojects that support ongoing capital project planning, design, and implementation activities, which includes time spent coordinating these trolley activities into external stakeholders' project processes. Projected spending includes fully burdened staff time, construction materials, and project contingency for trolley modification projects. Budget authority is needed in order to sign consultant contracts (or work orders) that will support design and implementation efforts.
1144088	**Countywide Layover Facilities Planning Budget** PROGRAMMATIC		$198,233	**Scope:** This programmatic capital planning project will study, assess, and recommend new, revised, or existing layover facilities to meet mid/long-range service planning needs, inclusive of capital project recommendations for new off-street layover projects. The geographic scope of this project is countywide. This scope will be performed in coordination with Metro's Zero Emissions program. The project's scope includes existing layover conditions analysis including loss risk as well as opportunities, site feasibility analysis, concept site evaluation, site schematics/conceptual costing, traffic/transit analysis, planning level financial analysis, site acquisition strategy, partner negotiation, stakeholder and steering committee coordination, land use and regulatory analysis, initial environmental review, and public engagement. For 2026-2027, this effort focuses on a Countywide terminal facility planning study with an option to develop new layover project concepts for consideration of inclusion in the 2028-29 budget request. This study may be repurposed to focus on opportunity charging needs to support Central Campus electrification and associated layover impacts, provide an inventory of layover needs, operations, and business process changes with the transition of service to ZE or to fill another planning gap related to layover needs. **Description of Budget Request:** The requested appropriation for 2026-2027 under this programmatic Planning Project will fund subproject initiation, planning, and close out phases. Projected spending will include staff time and consultant study efforts.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3641 PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1144089	**Bike Pedestrian Site Improvement Budget** PROGRAMMATIC		$2,096,481	**Scope:** The Bike Pedestrian Site Improvements project will design and construct new bike parking (lockers and racks) and make site improvements for safe and convenient pedestrian and bicycle circulation and access at transit hubs across the County, prioritizing where needs are greatest. Funds will be used for site planning, permitting, environmental review, equipment purchase and installation. **Description of Budget Request:** The 2026-27 budget request is based on recent experience with similar projects. This budget will enable Metro to continue to add locations to do priority Connecting to Transit work. The project will use local funds combined with outside revenue from grants and other sources as applicable.
1144092	**Overall Industrial Waste System Replacement** STANDALONE		$5,654,211	**Scope:** This project includes replacement of the oil/water separator control panel at up to two bases, and the industrial waste system at North Base. Assets associated with these systems are beyond their useful life, increasing maintenance costs and risk of failure. North Base scope includes: replace controls and local tank valves and piping, industrial waste structures and piping systems, including dual vault pretreatment system, sump pumps, interior system of oil/water separator, allowance for replacement of associated concrete paving, and waste oil tank. Scope for up to two additional bases includes: oil water separator controls system, and placeholder funding for replacement of local tank valves and piping as needed; pre-design activities will result in scope refinement. **Description of Budget Request:** The requested appropriation will support the design and implementation phases.
1144093	**State Route 520 Portage Bay Bridge Roanoke Trolley** STANDALONE		$9,291,335	**Scope:** Project scope includes coordination with the Washington State Department of Transportation (WSDOT) State Route Portage Bay Bridge and Roanoke Lid project. King County Metro will remove existing trolley infrastructure in the WSDOT project area and install a negative return wire to maintain functionality of the trolley system during construction. At the conclusion of WSDOT construction, Metro will coordinate with WSDOT to install new trolley infrastructure and a new bus stop as well as remove the negative return wire. **Description of Budget Request:** Additional appropriation requested compared to the prior budget request to fully fund the project and to account for inflation. The appropriation will be used to fund preliminary design, design, implementation, and closeout activities for this project.

1144094	**Ryerson Base Operations Sewer Piping Replacement** STANDALONE		$16,721	**Scope:** This project is to replace and mitigate premature aging of the Ryerson Base Operations and Maintenance Facility sewer piping. Site and foundation level replacement of sanitary sewer piping is not included. Scope includes analysis during design for alternative solutions such as pipe lining methods, resulting in a recommendation for refurbishment or replacement. Funding includes considerations for full replacement of up to all above-grade sewer piping within the facility, demolition and restoration of disturbed areas as required to achieve the piping. May include walls, floors, ceilings, washroom equipment, plumbing fixtures and equipment, and overhead obstacles. Anticipated areas affected include approximately 4,275 sq ft of restrooms (qty 7), plus support spaces. **Description of Budget Request:** The requested appropriation will support the complete project lifecycle; planning, preliminary design, final design, implementation, and closeout phases. Project funding is expected to support the complete project lifecycle. The rough order of magnitude replacement cost is generated by engineering estimates, and incorporating metrics for soft cost factors. The original schedule was delayed due to resource constraints. The updated estimate includes cost increases for labor contract updates and general market inflation.
1144095	**Central Base Parking Garage Gate and Arm Replacement** STANDALONE		$46,550	**Scope:** Replace six entrance and exit wooden-arm gates and access control units; demolish existing 6 wooden-arm gates and access control units, and three ticketing units. These gates are located off of Sixth Avenue South in Seattle at 1233 6th Ave S, Seattle, WA 98134. Scope excludes grill rollup doors. **Description of Budget Request:** The requested appropriation will support the project through design and implementation and is based on an updated rough order of magnitude based on high level vendor estimate.
1144096	**Pier 48 Gangway Replacement** STANDALONE		$327,446	**Scope:** This project is to replace the gangway and related facility utility connections that provides access to Metro's floating water taxi maintenance facility. Placeholder funding is included for pier abutment repairs, per Metro's current lease agreement with WSDOT. The pier consists of a cast-in-place concrete cap supported by steel piles and may require repair or refurbishment. Pre-design activities will result in a preferred recommendation and implementation of the solution. **Description of Budget Request:** The requested appropriation will support the planning and preliminary design phase.
1144113	**Atlantic Base Traction Power Substation Replacement** STANDALONE		$0	**Scope:** This project will include the replacement of two Atlantic Base Traction Power Substations. Scope includes an engineering study during project pre-design for siting and specification requirements of both substations to meet Metro's trolley fleet needs. The project is to implement recommendations from the study including civil site preparation to include foundation, duct banks, and grounding; assumes pre-manufactured complete substations with two AC Breakers, two 1.5MW Transformers and rectifier equipment, eight DC Breakers and Bus-tie; Relays and Controls; SAS Cabinet with HMI and demolition of existing substations #14 & #15. **Description of Budget Request:** To be requested in future biennium. Project funding is expected to support the complete project lifecycle. The rough order of magnitude replacement cost is generated by third party engineering estimates, and incorporating metrics for soft cost factors.

1144116	**500kW Transit Power Substation State of Good Repair** STANDALONE		$4,006,044	**Scope:** This project will include the replacement of the Alternating Current (AC) Medium Voltage (MV) Switches, Traction Power Transformer, and Metering Cabinets at up to 26 - 500kW Traction Power Substation(s). Additional scope may include soundproofing fencing replacements, demolition of the existing systems, and critical equipment or infrastructure. Project scope will be refined during planning and pre-design activities, and informed by a targeted condition assessment. **Description of Budget Request:** The requested appropriation will support the preliminary design and final design phase.
1144117	**ORCA Enhancements** STANDALONE		$0	**Scope:** The ORCA Enhancement Project will implement system enhancements that improve equity, mobility, customer experience, and efficiency of business operations. A planning project to support this project is currently underway. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144119	**Montlake Trolley Overhead Replacement** STANDALONE		$1,340,495	**Scope:** This project is to replace approximately 27 trolley poles and associated overhead catenary system (OCS) at the Montlake Blvd E North Approach, between the bascule bridge and SR520 interchange, and the South Approach between 24th Ave E and Montlake Ave NE. These assets provide power distribution to serve Metro's route 48, and will allow for simplified future route electrification. This project is a cooperative opportunity aligning OCS replacement with WSDOT SR520 lid work, so both projects may merge construction efforts to install trolley wire on a new system. **Description of Budget Request:** Project funding is expected to support the complete project lifecycle. The rough order of magnitude replacement cost is generated by engineering and third party estimates, and incorporating metrics for soft cost factors.
1144126	**Overall Park and Ride State of Good Repair 2023-2024** STANDALONE		$389,003	**Scope:** This project is for multiple park & ride locations with scope including stormwater management system evaluation, power distribution panel replacement, lighting fixtures and control panel, and electrical service cabinet replacement. Locations for 2026-2027 include the following Park & Rides: Federal Way, Issaquah Highlands, Aurora Village Transit Center, Kenmore Park & Ride, and Ober Park on Vashon Island. **Description of Budget Request:** This budget request is based on recent inspections of the facilities and scheduled repairs and maintenance in accordance with programmatic life cycle schedules. The additional funding request is a result of refined scope definition, including critical electrical scope to support safe, restored, power and lighting levels at the Federal Way P&R. Additional cost increases attributed to updated labor contractual rate increases.

1144129	**Parking Program** STANDALONE		$0	**Scope:** Metro to develop technology solutions to manage parking and provide dynamic trip planning for customers who use park & ride facilities. Pre-pandemic, numerous Metro park & rides experienced overcrowding and initial trends show that some of the busiest lots are starting to fill up despite the shift in commute patterns. Technology solutions would allow Metro to provide real-time availability, facilitate virtual permitting and transit ridership verification, automate parking enforcement, and allow for payment integration. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144130	**Open Trip Planner** STANDALONE		$0	**Scope:** This project has three components to improve customers' experience with service information: 1) improve GTFS feeds, 2) develop new functionality of the Open Trip Planner hosted by Community Transit, which would be adopted as the region's trip planner, and 3) explore partnership with Google. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144132	**Transit Analysis Tool** STANDALONE		$0	**Scope:** This project supports an existing speed and reliability web-based tool that performs delay and data calculations and analysis that is currently used by the Capital and Mobility Divisions. This includes the knowledge transfer from the consultant and continued maintenance and updates to the tool. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144133	**Transit Cellular System Refresh 2027** STANDALONE		$0	**Scope:** This project funds the replacement of the wireless equipment being implemented through the Next Generation Wireless project. The equipment delivered through this project will transmit data and real time information from on-board systems, including ORCA, to King County servers. **Description of Budget Request:** Appropriation not requested for 2026-2027.

1144137	**Vanpool Improvements** STANDALONE		$6,000,000	**Scope:** This project will replace the various Vanpool technology systems currently used today with a modern, supportable solution that will improve the customer experience and program efficiency, reduce manual administration and data processing, integrate with other Metro systems, and provide Metro with the latest functionality to support business needs. This project will replace the King County built systems supporting Vanpool with a modern commercial solution or multiple solutions. **Description of Budget Request:** The requested appropriation will support project planning through implementation of a commercial solution or multiple solutions. The appropriation will be used to pay project management and business analysis costs, data integration, change management and training for impacted business partners, vendor solution implementation costs, and any associated vendor consulting and initial licensing fees. The budget estimate for vendor engagement is based on research of average solution pricing. The costs for KCIT engagement including business analysis, change management and data integration are based on the estimates provided through the KCIT Estimation Intake process. Estimated Metro project management costs are based on the estimated percentage of a project manager's time to oversee the project, based on size and complexity.
1144138	**Destination Sign Programming** STANDALONE		$0	**Scope:** Establish the functionality to be able to remotely push sign programming information to coaches. This could either be achieved with add-on hardware solutions, or by further interfacing the INIT system with the current vendors (Luminator and twin vision). **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144140	**Demand Response Operations Management** STANDALONE		$0	**Scope:** This project would utilize the finding from the TDC Demand Resp Ops Mgmt Framework project proposed for 2026-2027 to implement the requirements and feasibility analysis for a new, coordinated demand-response operations management system. **Description of Budget Request:** Appropriation not requested for 2026-2027.
1144142	**Base Zero Emissions Infrastructure** TDC BASE CHRGNG PRG BUD		($2,175,222)	**Scope:** This project is intended support the planning, design, implementation, and construction of battery electric bus (BEB) charging infrastructure at Metro's Central campus. It will also include incurred cost from utility providers to support additional utility provided infrastructure and necessary vehicle maintenance facility upgrades related to BEB technology. **Description of Budget Request:** This project is being moved under project 1150740 as a subproject. Please see the CAP form for the new base electrification programmatic approrpation (Project 1150740) for more information.

1144160	**Trolley Utilization Planning** STANDALONE		$503,502	**Scope:** The Trolley Optimization Planning project will explore efficiencies, enhancements, and modifications for Metro's electric trolley bus system to increase trolley utilization. It will include analysis of our current trolley system operations, including opportunities and barriers for leveraging greater use of the system and reducing dieselization of routes on the weekends to accommodate construction along trolley routes. It would include review of industry best practice regarding trolley de energizations and recommendations with implementation plans for investments to increase trolley utilization on weekends. **Description of Budget Request:** Appropriation will fund the completion of this planning project. Additional appropriation is requested to fund work related to understanding, monitoring and optimizing the traction power system. This need was uncovered during this planning study and is necessary to optimize trolley usage and decrease the need to dieselize the trolley system. Traction power system monitoring and simulations will support both Trolley Optimization and In Motion Charging needs to bring Metro closer to ZE goals.
1144177	**Trolley Utilization Improvements** STANDALONE		$1,651,847	**Scope:** This project will move strategies and investments from the Trolley Optimization Planning Project into design and construction. The scope is to implement efficiencies, enhancements, and modifications for Metro's electric trolley bus system to increase trolley utilization. The project will work with interdisciplinary teams to design, construct and implement various investment strategies that will leverage greater use of the system and reduce dieselization of routes on the weekends to accommodate construction along trolley routes. **Description of Budget Request:** The requested appropriation will support the design and implementation of pole catchers and other improvements identified to improve trolley utilization.
1144178	**Facility Condition Assessment 2027-2028** STANDALONE		$0	**Scope:** This program funds inspections of all of Metro's facilities and generates a report of necessary repair and replacement needs critical to the long term state of good repair for Metro's assets. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144179	**State of Good Repair Program Management 2027 -2028** STANDALONE		$0	**Scope:** This project includes the planning for programs and projects within the SGR Sub Portfolio and includes prioritization of projects within programs, feasibility studies, exploration of funding and partnership opportunities, and consideration of benefits of the various projects. Program management activities will also be responsible for ensuring adequate coordination with Vehicle Maintenance and Operations Divisions internal to Metro to meet their needs and mitigate impacts to operations during design and construction. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.

1144180	**Shelter Refurbishment 2028-2029** STANDALONE		$0	**Scope:** This is a placeholder project for investments in 2028-2029 associated with the ongoing State of Good Repair maintenance program to refurbish 220-260 shelters annually. Bus shelters have a lifecycle of 10 years, depending on the use in the area where shelters are located. Refurbishment work can involve component repairs and replacements, repainting, new roof standards, built-in lighting upgrades, panel upgrades, and specialized installments such as public art and RapidRide components that have more electrical and electronic systems. Specific locations are confirmed based on refurb cycle on when shelters were first installed. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144183	**Minor Equipment Replacement 2027-2028** STANDALONE		$0	**Scope:** Requesting appropriation for 2028-2029. This program supports the replacement of minor equipment at Metro Transit Facilities. The minor equipment replacements include a number of fixed assets typically under $100,000 that are critical to operations and at the end of their respective life cycles. The program includes 10-30 minor equipment replacements across the system and are typically "plug and play", and do not require major construction. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144185	**Trolley Poles 2028-2029** STANDALONE		$0	**Scope:** This program supports the maintenance and repair of the trolley bus system by replacing trolley poles, as needed. Previous efforts have resulted in 80-100 poles being replaced annually. Project deliverables entail replacing, transferring and removing utility poles in the trolley bus system. Requires coordination between other government and private agencies, following joint pole use agreements. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144186	**Trolley Overhead Switches 2028-2029** STANDALONE		$0	**Scope:** This program supports the maintenance, repair, and replacement of the trolley switches infrastructure. Past efforts have resulted in 5 to 15 overhead switches and ancillary hardware being replaced annually. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144188	**Fixed Assets Capital Outlay 2025-27** STANDALONE		$477,241	**Scope:** This routine project is part of the FIXED ASSET CAPITAL OUTLAY Program, which provides for the purchase of new equipment and fixed assets that are not associated with other capital projects. Only items that have been approved by the overseeing committee may be purchased. These assets then become part of the fixed asset base of the Public Transportation Fund and are replaced through one of the asset management projects. An example of equipment are portable charges for the Zero Emissions fleet needs. **Description of Budget Request:** The requested appropriation will support funding for proposed new assets that do not require construction. Planned expenses for 2025-2027 include (but not limited to) portable chargers for Zero Emissions fleet needs and specialized equipment and/or tooling for Interim Base activation. The additional appropriation requested for the 2026-2027 CIP is due to labor rate increases.

1144189	**Fixed Assets Capital Outlay 2028-2029** STANDALONE		$0	**Scope:** This routine project is part of the FIXED ASSET CAPITAL OUTLAY Program, which provides for the purchase of new equipment and fixed assets that are not associated with other capital projects. Only items that have been approved by the overseeing committee may be purchased. These assets then become part of the fixed asset base of the Public Transportation Fund and are replaced through one of the asset management projects. An example of equipment are portable charges for the Zero Emissions fleet needs. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1144193	**Central Atlantic Power State of Good Repair** STANDALONE		$15,068,601	**Scope:** This project includes the replacement of site and facility electrical infrastructure and power distribution components at Atlantic Base and Central Base. These systems are at the end of anticipated service lives with several obsolete components that are unable to procure replacement parts. Scope varies per location and includes the replacement of main switchgear/distribution panel, including those that serve the DC power system, DC power distribution wiring, electrical switchboards and distribution panels, step-down transformers, and electrical branch wiring. **Description of Budget Request:** The requested appropriation will support the planning, design, and implementation of site and facility electrical infrastructure and power distribution components at selected locations. Estimated costs are based on staff time and procurement of consultant resources needed to advance this project.
1144194	**Collins Traction Power Substation Switchgear** STANDALONE		$768,996	**Scope:** The project will include the replacement of the DC switchgear section of Collins Traction Power Substation, including (5) DC Breakers, DC Relay and Controls, SAS Cabinet with HMI, demolition of existing systems. Scope refinement may occur upon completion of a Targeted Condition Assessment anticipated to complete by 2026 under Metro's Condition Assessment Program. **Description of Budget Request:** The requested appropriation will support the planning, preliminary design and final design phase.
1144196	**Broad Street Traction Power Substation Switchgear** STANDALONE		$939,070	**Scope:** The project will include the replacement of the DC switchgear section of Broad St Traction Power Substation, including (13) DC Breakers and Tie, DC Relay and Controls, SAS Cabinet with HMI, and demolition of existing systems. Scope refinement may occur upon completion of a Targeted Condition Assessment anticipated to complete by 2026 under Metro's Condition Assessment Program. **Description of Budget Request:** The requested appropriation will support the planning and preliminary design phase.

1145376	**TDC REGIONAL TRANSIT CONNECTIVITY BUDGET** PROGRAMMATIC		$632,217	**Scope:** This is a programmatic project that seeks to identify specific projects that will allow Metro to leverage funding opportunities to support partnership projects. Projects will be used to enhance existing Metro Transit capital project scopes, other agency-led projects, or to initiate action to address emergent needs that improve ridership and/or overall customer satisfaction. **Description of Budget Request:** This appropriation will allow Metro to leverage funding opportunities that support identified partnership opportunities across the region. Funding supports staff time, consultant resources, and partnership contributions needed to leverage efforts and address emergent needs that advance Metro's goals.
1148252	**State of Good Repair Management 2030 -31** STANDALONE		$0	**Scope:** State of Good Repair program management activities will be responsible for ensuring adequate coordination with Vehicle Maintenance and Operations Divisions internal to Metro to meet their needs and mitigate impacts to operations during design and construction. **Description of Budget Request:** This project is not requesting appropriation for 2026-2027.
1148269	**Overall Elevator Refurbishment** STANDALONE		$5,921,871	**Scope:** This project is to refurbish up to 7 passenger elevators within Metro Transit Facilities. Scope includes modernization of the unit via replacement of the controller, power unit, components for the car, hoistway, pit, jack, door, car fixtures and hall fixtures. **Description of Budget Request:** The requested appropriation will support the complete project lifecycle, planning through closeout. The rough order of magnitude replacement cost is generated by a third party estimate, and incorporating metrics for soft cost factors.
1148272	**Pier 50 Float Expansion** STANDALONE		$658,985	**Scope:** This project will plan, design, and build two additional berths at Seattle Pier 50 for mooring improvements and to house shoreside infrastructure for the charging stations necessary to power vessels for the passenger only ferry system. **Description of Budget Request:** The requested appropriation will support the planning, preliminary engineering, and environmental review for the Pier 50 float expansion.
1148276	**Leased Property Permanent Facility** STANDALONE		$0	**Scope:** Metro Transit leases multiple facilities to support various functions including, but not limited to, operator training, fleet engineering, and department wide storage. This project provides avenues for purchase of these properties at the end of the lease term or for prolongation of the leases. **Description of Budget Request:** This project is not requesting budget in 2026-2027
1148277	**Major Equipment Replacement 2028-29** STANDALONE		$0	**Scope:** Placeholder for three (3) major equipment systems for replacement and a placeholder budget for Asset Management Non-conformity items. This biennium's funding request will support planning through implementation. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium. Major equipment replacement 2028-2029 - Placeholder for three (3) major equipment systems for replacement and a placeholder budget for Asset Management Non-conformity items.

1148279	**Major Equipment Replacement 2030-31** STANDALONE		$0	**Scope:** Placeholder for three (3) major equipment systems for replacement and a placeholder budget for Asset Management Non-conformity items. This biennium's funding request will support planning through implementation. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium. Major equipment replacement 2028-2029 - Placeholder for three (3) major equipment systems for replacement and a placeholder budget for Asset Management Non-conformity items.
1148282	**Sound Transit West Seattle Link Passenger Improvements** STANDALONE		$44,882	**Scope:** This project is anticipated to start in the 2026-2027 biennium and is associated with Sound Transit's (ST) West Seattle Link Extension (WSLE) project. It will improve the transfer experience for customers navigating between new West Seattle Link light rail stations and connecting Metro bus routes, including RapidRide routes. West Seattle Link is expected to open in 2032. These transit integration projects will serve as a critical component in helping build a safe, convenient, reliable, and intuitive regional transit system that will help the County attain its ridership and customer satisfaction goals. Investments will be made at SODO, Delridge, Avalon, and Alaska Junction Stations. The current planning level scope assumes 9 stops for improvements. Improvements will include new civil and electrical work, new or relocated bus stops, new shelters, benches, lighting, real-time bus arrival information, and wayfinding signs. In many cases, Metro will leverage existing capital projects to help defray costs and conserve resources. This may include having implementation partners complete utility and concrete work as part of larger capital improvements associated with the opening of West Seattle Link. This project is related to 1148283 Sound Transit West Seattle Link Partnership. That project is for partnership payments to ST for WSLE passenger facilities (bus stops) and layover designed and constructed by ST as part of station construction (within station footprint). **Description of Budget Request:** The requested appropriation will support Metro's design and construction of standalone passenger facilities to facilitate bus-rail transfers. The current planning level scope assumes 9 stops for improvements. Improvements will include new civil and electrical work, new or relocated bus stops, new shelters, benches, lighting, real-time bus arrival information, and wayfinding signs. Projected spending includes staff time, consultants, permitting, and passenger amenities.

1148283	**Sound Transit West Seattle Link Partnership** STANDALONE		$11,661,429	**Scope:** This partnership project is anticipated to start in the 2026-2027 biennium and is associated with Sound Transit's (ST) West Seattle Link Extension (WSLE) project and will provide partnership payments to ST for design and construction of bus stops (customer experience/transit integration needs) and layover (operational needs) that would be constructed for Metro as part of the WSLE, which is anticipated to open in 2032. The bus stops will improve the transfer experience for customers navigating between new West Seattle Link light rail stations and connecting Metro bus routes, including RapidRide routes. New layover will support the Metro Connects 2050 service vision which includes a comprehensive bus restructure around WSLE, with many routes, including RapidRide truncating at stations. Investments will be made at SODO, Delridge, Avalon, and Alaska Junction Stations. The current planning level scope assumes 9 stops constructed by ST within their station footprint and 7 new layover spaces. Stop improvements will include new civil and electrical work, bus stops, shelters/awnings, benches, lighting, real-time bus arrival information, and wayfinding signs. Layover will provide for long-term/permanent use, comfort stations, and operations support facilities. This project is related to West Seattle Link Passenger Improvements. That project is for WSLE Metro designed and constructed passenger facilities (i.e., bus stops outside of the Link station area footprint). **Description of Budget Request:** The requested appropriation will support partnership payments to Sound Transit (ST) and Metro staff time to design and construct passenger facilities and off-street layover within the ST station footprint. Projected spending also includes Metro-branded passenger amenities to be installed within station areas.

1148284	**Sound Transit Bellevue Transit Center Passenger Improvements Partnership** STANDALONE		$1,903,626	**Scope:** This project will provide updated passenger amenities at Bellevue Transit Center (BLVUE TC) to improve the transfer experience for customers transferring to/from BLVUE TC and the 2 Line Downtown Bellevue Station. Improvements will include the installation of new real-time arrival information signs (RTIS) throughout BLVUE TC, consolidated arrival and departure boards (up to 4), install new LED lighting, and new wayfinding elements, removal of windscreens that impede pedestrian flow, painting of the transit center, and addition of "Bus Only" paint to bus entry and exit points to BLVUE TC on 108th and 110th Avenues, improving operator and pedestrian safety. The consolidated arrival and departure boards will be the first implementation of its kind in the Puget Sound region, providing an innovative solution to customer information at multimodal transit centers, that span Sound Transit (ST) Link Light Rail (LRT), Stride bus rapid transit (BRT), and King County RapidRide and Metro bus service. Metro will leverage existing work being completed by Sound Transit as part of their Stride S1/S2 passenger facilities design/construction contracts to help reduce costs and conserve resources. Through this standard-partnership project, Sound Transit will perform design, complete all utility and civil work, all structure and roadway painting, and installation of RTIS hardware (Metro will purchase and deliver to ST). Metro will make a partnership contribution to ST for design, construction, and administrative fees through a future funding agreement. This project is designed to be budget neutral (see additional discussion in "Description of Budget Request") by repurposing existing funding from 1139378 Sound Transit East Link Passenger Improvements. This project will serve as a critical component in helping build a safe, convenient, reliable, and intuitive regional transit system that will help the County attain its ridership and customer satisfaction goals. **Description of Budget Request:** The requested appropriation will support design and construction of Bellevue Transit Center passenger improvements being delivered through the Sound Transit Stride Program. The full appropriation is needed due to a funding agreement with ST, executed in Q3 2025. This project is designed to be budget neutral and reduces the appropriation in 1139378 Sound Transit East Link Passenger Improvements as an offset. The project supports Metro staff time, RTIS hardware (to be installed by ST), and $2M partnership contribution to ST.
1148285	**Furniture Replacement 2028-29** STANDALONE		$0	**Scope:** This program replaces furniture at Metro Bases and supporting facilities that are heavily used daily by Operations, Vehicle Maintenance, and Transit Facilities Maintenance staff. Replacement priority has been identified through a system wide condition assessment led by Capital Delivery. The furniture being replaced are past their useful life and in poor condition or broken. There have been failures of the existing furniture that have caused injury, increasing the safety risk of the program. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium

1148287	**Facility Condition Assessment 2030-31** STANDALONE		$0	**Scope:** This program funds inspections of all of Metro's facilities and generates a report of necessary repair and replacement needs critical to the long-term state of good repair for Metro's assets. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium .
1148288	**Minor Equipment Replacement 2030-31** STANDALONE		$0	**Scope:** This program supports the replacement of minor equipment at Metro Transit Facilities. The minor equipment replacements include a number of fixed assets typically under $100,000 that are critical to operations and at the end of their respective life cycles. The program includes 10-30 minor equipment replacements across the system and are typically "plug and play", and do not require major construction. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium
1148289	**Facilities Capital Outlay 2030-31** STANDALONE		$0	**Scope:** This routine project provides for the purchase of new equipment and fixed assets that are not associated with other capital projects. Only items that have been approved by the overseeing committee may be purchased. These assets then become part of the fixed asset base of the Public Transportation Fund and are replaced through one of the asset management projects. **Description of Budget Request:** The budget is requested based on the needs identified, with consideration of historical trends on predecessor project 1028857
1148290	**Shelter Refurbishment 2030-31** STANDALONE		$0	**Scope:** This project includes system wide bus shelter refurbishment project for 2030-2031, which is managed by the Transit Facilities Division. Managed by the Transit Facilities Division. Ongoing State of Good Repair maintenance program to refurbish 220-260 shelters annually, including standard and RapidRide. Bus shelters have a lifecycle of 10 years, depending on the use in the area where shelters are located. Refurbishment work can involve component repairs and replacements, repainting, new roof standards, built-in lighting upgrades, panel upgrades, and specialized installments such as public art and RapidRide components that have more electrical and electronic systems. Specific locations are confirmed each biennium. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium
1148291	**Furniture Replacement 2030-31** STANDALONE		$0	**Scope:** This program replaces furniture at Metro Bases and supporting facilities that are heavily used daily by Operations, Vehicle Maintenance, and Transit Facilities Maintenance staff. Replacement priority has been identified through a system wide condition assessment led by Capital Delivery. The furniture being replaced are past their useful life and in poor condition or broken. There have been failures of the existing furniture that have caused injury, increasing the safety risk of the program. Managed by Capital Planning. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium.
1148292	**Comfort Station Budget** PROGRAMMATIC		$0	**Scope:** This programmatic project supports the design and construction of new Comfort Stations (restrooms) for transit operators. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3641 PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148293	**Trolley Poles 2030-31** STANDALONE		$0	**Scope:** This program supports the maintenance and repair of the trolley bus system by replacing trolley poles, as needed. Previous efforts have resulted in 80-100 poles being replaced annually. Project deliverables entail replacing, transferring and removing utility poles in the trolley bus system. Requires coordination between other government and private agencies, following joint pole use agreements. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium.
1148295	**State of Good Repair Unforseen Budget** PROGRAMMATIC		$2,420,152	**Scope:** This project provides for design work to repair or replace unforeseen damage or failures of Transit's assets such as facilities and infrastructure. This project is for staff and consultant resources as needed to determine the criticality of taking action to fix an issue with an asset within the current biennium. Further, the project funding is available to explore alternative solutions to address the repair or replacement of the facility or infrastructure component and begin implementing the fix until budget action can be taken to obtain appropriation to finish the work. **Description of Budget Request:** Appropriation requested for emerging fixed asset refurbishment or replacement needs.
1148296	**Trolley Overhead Switches 2030-31** STANDALONE		$0	**Scope:** This program supports the maintenance, repair, and replacement of the trolley switches infrastructure. Past efforts have resulted in 5 to 15 overhead switches and ancillary hardware being replaced annually. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium.
1148297	**Routine Pavement Repair 2030-31** STANDALONE		$0	**Scope:** Routine paving repair/replacement at Metro bases, supporting facilities, and park and rides. Timing is consistent with Metro's Transit Asset Management Plan. Locations for 2030-31 will be based on condition assessments being conducted in partnership with Metro's Asset Management Section. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium.
1148299	**Routine Pavement Repair 2028-29** STANDALONE		$0	**Scope:** Routine paving repair/replacement at Metro bases, supporting facilities, and park and rides. Timing is consistent with Metro's Transit Asset Management Plan. Locations for 2028-29 will be based on condition assessments being conducted in partnership with Metro's Asset Management Section. **Description of Budget Request:** Appropriation not requested for 2026-27; to be requested in future biennium.
1148308	**Customer Relationship Management (CRM) Refresh** STANDALONE		$0	**Scope:** To insure customer information management tools continue to meet the evolving needs of customers and technology, each system must go through a planned refresh cycle. The Customer Relationship Management (CRM) Refresh will evaluate the performance, benefit realization and current alternatives to the existing King County Metro CRM tool, and implement what can be done to modify, maintain, or replace said system to keep it contemporary and useful to customers. **Description of Budget Request:** Appropriation not requested for 2026-2027.

1148315	**Clean Buildings Compliance** PROGRAMMATIC		$330,421	**Scope:** This project will design and implement energy efficiency measures at operating transit facilities and bases to ensure compliance with the Washington State Clean Buildings Act and with City of Seattle requirements. The project will support Metro Transit's fossil fuel elimination plan and other measures intended to contribute to meeting King County's Sustainability and Climate Action Plan goals. The energy efficiency measures to be implemented will be informed by facility energy audits and may include measures such as the replacement of fossil-fuel using building equipment with electric alternatives and the installation of solar panels. **Description of Budget Request:** The appropriation for this project is required to implement facility energy-saving measures and fossil-fuel using equipment replacements to meet State, City, and County goals and compliance requirements. The budget request leveraged rough order of magnitude assumptions for the cost of design, implementation, and verification of efficiency measures by contractors plus historical soft costs for similar size/scope efforts. Projected spending includes fully burdened staff time, implementation costs, and project contingency.
1148316	**Non Revenue Vehicle Replacement Budget** PROGRAMMATIC		$11,010,449	**Scope:** This project provides for both on and off road vehicles to support the King County Metro Transit revenue fleet and transit service. This project provides for the replacement of existing transit, non-revenue, equipment that have either met or exceeded the expected life, or are no longer economical/effective to maintain. This project proposes to replace a total of 109 vehicles in five different categories in 2026 and 2027. Further expansion of EV fleet to Medium and Heavy Duty will require additional budget appropriation. **Description of Budget Request:** The budget was determined by a standard replacement threshold based on mileage and age of vehicles also taking into account vehicle condition and maintenance cost. This budget request supports the procurement of new non-revenue vehicles that are necessary to support Metro's operations and are evaluated on a case-by-case basis. The budget is developed based on vehicle pricing. Where appropriate, budget estimates include additional costs for vehicle upfitting to meet specific business needs. EV replacement of vehicles is prioritized where vehicles and infrastructure are available to support fleet EV conversion goals.

1148352	**Safe Routes to Transit Planning Budget** PROGRAMMATIC		$200,000	**Scope:** TDC Safe Routes to Transit Planning covers planning of countywide active transportation improvement projects that fill existing walking, rolling, and bicycling network gaps connecting to fixed and flexible transit corridors. This project will supplement the existing EBS Project 1134197 (TDC Safe Routes To TR Inv) by conducting analysis to identify and prioritize implementation of active transportation improvements over future biennium. The outcome of this project will be a countywide Safe Routes to Transit Program Implementation Plan that establishes an approach to investment identification, prioritization, timeline, and approach with local jurisdiction partnership. **Description of Budget Request:** This budget request supports the Safe Routes to Transit program through focused implementation planning, project identification, and prioritization that will guide future Safe Routes to Transit investments. The project assumes a higher initial budget for the first year to establish a program implementation plan, with lower ongoing funds for focused implementation planning to support grant proposals, more detailed planning with cities, and review and approval of infrastructure design.
1150675	**Operational Capacity Growth Re-Alignment Planning** STANDALONE		$1,600,000	**Scope:** This project will develop a facility realignment plan in response to the cancellation or indefinite deferral of the South Annex Base (SAB). The scope of this project includes creating and advertising a project for consultant support, assessment of existing facility plans, all actions reasonably necessary to obtain data required for facility planning work (including, but not limited to, obtaining facility measurements, conducting interviews of existing tenants, reviewing prior materials, and standardizing existing datasets to allow for analysis), data analysis support, data visualization and graphic design, report drafting, editing, and preparation, and any facilitation or communication support required to successfully create the realignment planning documents. This project will prioritize immediate actions to address SAB impacted functions and properties in the South-Central King County Area (covering approximately SODO to Tukwila in the Duwamish Valley in the first phase). In a second phase, the planning realignment will cover facilities and functions countywide. **Description of Budget Request:** The amount requested will support internal labor and consultant support required to develop planning documents of this size and sensitivity. The budget requested is necessary to cover the total project costs through completion of both study phases. Budget authority is required to hire consultant support to allow staff to continue working on other facility improvement projects.

1150676	**Sound Transit and Boeing Infill Partnership** STANDALONE		$0	**Scope:** This project will provide partnership payments to Sound Transit to design and construct new bus stops at Sound Transit's future Boeing Access Road Infill Station to provide a seamless transfer between rail and bus. The partnership payments will cover all civil and electrical work for two (northbound and southbound) bus stops plus a Metro Flex/South Campus Shuttle stop. Bus stop amenities will be determined during later phases of the project, once the infill station location is finalized and stop plans have been developed. Metro will leverage the ST3 Sound Transit Boeing Access Road Infill Station project to help defray costs and conserve resources. This will include having Sound Transit complete utility and concrete work as part of larger capital improvements associated with the opening of the Boeing Access Road Station. Metro will contract with Sound Transit and provide up to $500,000 in partnership payments for design and construction. Metro will be responsible for purchasing, configuring, and installing any stand-alone passenger elements (i.e., shelter). **Description of Budget Request:** No appropriation requested for the 2026-2027 biennium. The future requested appropriation will support partnership payments to Sound Transit (ST), as well as Metro staff time to support this partnership project.
1150677	**Downtown Renton Transit Center De-Commissioning** STANDALONE		$510,639	**Scope:** This project will decommission the existing Renton Transit Center in downtown Renton. Work will include coordination with the City of Renton on desired restoration of public right of way at the existing transit center following demolition and removal of furnishings and structures. This project will design and construct any improvements required to restore or improve the right of way to the condition agreed to between Metro and the City of Renton. **Description of Budget Request:** The budget estimate for this project assumes planning staff time to negotiate the decommissioning with City of Renton, agreement development and review, demolition, removal, and disposal of all Metro structures and furnishings at the Renton Transit Center, including transit shelters, signs, benches, rails, trash cans, and a building housing comfort stations and vending space (per future agreement). Demolition and restoration of the sidewalk under all indicated items is also assumed. In addition, allowances have been included in the estimate for utility modifications and roadway signing and striping modifications. Estimated costs are based on recent similar project costs where available and have been reviewed with engineering and construction management staff.

1150678	**4th Avenue South Passenger Improvements** STANDALONE		$74,081	**Scope:** This project would pay for construction inspection of Sound Transit (ST) civil work, passenger amenities, and installation for the rebuilt bus stops on 4th Ave S as part of West Seattle Link Extension (WSLE) mitigation for loss of the E3 Busway. This project would also provide partnership payments for 4 new bus bulbs (all stops on 4th Ave S will become in lane – no pull outs) for local stops (that do not have an E3 SODO Busway equivalent/not part of WSLE mitigation) at Horton/Hanford and Walker streets. While the exact WSLE schedule is unknown at this time, the current assumption is that the loss of the E3 SODO Busway to Metro could happen as early as Q2 2028. Mitigation for the E3 SODO Busway as well as associated 4th Ave S improvements will need to occur well in advance of WSLE opening (planned for 2032), and thus this project satisfies a distinct, non-discretionary need separate from 1148283 | TDC ST WS LINK PRTNR & 1148282 | TDC ST WS LINK PSGR IMP which have been allocated for WSLE station transit integration and off-street layover capital costs. **Description of Budget Request:** The requested appropriation will support Metro's design and construction of standalone passenger facilities to facilitate bus-rail transfers on 4th Ave S. This budget will pay for construction inspection of ST civil work, passenger amenities, and installation for the rebuilt bus stops on 4TH AVE S as part of E3 Busway loss mitigation. This project would also provide partnership payments for 4 new bus bulbs (all stops on 4th will become in lane – no pull outs) for local stops (no Busway equivalent) at Horton/Hanford and Walker streets.
1150679	**Fire Piping Replacement** STANDALONE		$0	**Scope:** This project will replace the dry pipe fire piping systems at five bases or facilities: Atlantic Base, Bellevue Base, East Base, South Base, and South Facilities. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** No appropriation requested for the 2026-2027 biennium.
1150680	**Hostler Shack Refurbishment** STANDALONE		$0	**Scope:** This project includes refurbishing the hostler shacks at four bases—East Base, North Base, Ryerson Base, and South Base. The scope of work includes, but is not limited to, improvements to stairs, HVAC systems, and more. **Description of Budget Request:** No appropriation requested for the 2026-2027 biennium.
1150681	**Pier 48 Main Barge Heating, Ventilation and Air Conditioning System Replacement** STANDALONE		$0	**Scope:** This project funds replacement of multiple components of the HVAC systems at Pier 48. Timing is consistent with Metro's Transit Asset Management Plan. **Description of Budget Request:** No appropriation requested for the 2026-2027 biennium.

1150682	**Pier 50 Piling Retrofit** STANDALONE		$3,022,645	**Scope:** The project will address the issue of corrosion that is evident on the uncoated pilings at the Seattle Pier 50 Passenger Only Ferry Terminal, where the lack of protective coating has made the steel more susceptible to the corrosive effects of the environment. **Description of Budget Request:** At this time, it is unclear whether this body of work will be done under warranty or if King County will be sharing the cost with Washington State Ferries (WSF). Appropriation will be used to address the rate of corrosion found during the inspection program, WSF's consultant is recommending two key modifications aimed at extending the life of the piles: a combination of hard, protective pile jackets and a cathodic protection system. Pile Jackets: The jackets will be made from high-density polyethylene (HDPE) or polyvinyl chloride (PVC), materials commonly used in marine environments. These materials are known for their durability and resistance to corrosion. The pile jackets are designed to have a service life of 20 to 30 years with little to no maintenance, providing long-term protection for the piles. Cathodic Protection: This system involves the use of aluminum galvanic anode "sleds" placed at the mudline in the water. The system creates an electrical circuit that redirects corrosion to the anodes rather than the structure itself, effectively halting further corrosion of the piles. This proven method helps protect submerged metal structures from the ongoing corrosive effects of the marine environment. These two modifications are crucial steps in mitigating the impacts of MIC and extending the lifespan of the uncoated pilings at Pier 50, ensuring the long-term structural integrity of the marine infrastructure.
1150683	**Component Supply Center INDUS Wastewater System Deployment** STANDALONE		$4,000,000	**Scope:** This project includes replacement of the Industrial Wastewater system at the Component Supply Center (CSC). Assets associated with these systems are beyond their useful life, increasing maintenance costs and risk of failure. CSC scope may include replace controls and local tank valves and piping, industrial wastewater structures and piping systems, including dual vault pretreatment system, sump pumps, interior system of oil/water separator, allowance for replacement of associated concrete paving, and waste oil tank. Pre-design activities will result in scope refinement. **Description of Budget Request:** Appropriation necessary to advance project through planning phase, design phase, implementation phase and closeout phase.

1150684	**OA Wastewater** STANDALONE		$1,020,298	**Scope:** Assets associated with these systems are beyond their useful life, increasing maintenance costs and risk of failure. Potential scope includes replacing controls and local tank valves and piping, industrial waste structures and piping systems, including dual vault pretreatment system, sump pumps, interior system of oil/water separator, allowance for replacement of associated concrete paving, and waste oil tank. Pre-design activities will result in scope refinement. **Description of Budget Request:** Appropriation requested act as placeholder funds for emerging overall wastewater replacement needs.
1150685	**Zero Emission Support Facility Improvements** STANDALONE		$4,917,889	**Scope:** The project will identify, design, and implement improvements to an existing King County Metro site (leased or owned) to establish an isolation area for Battery Electric Buses experiencing potential battery issues that may lead to a thermal event. **Description of Budget Request:** Requesting budget for the project to identify space at an existing Metro property (leased or owned), develop site design, and construction/implement facility improvements to establish an isolation area for battery electric buses. This request does not include funding for property acquisition.
1150686	**Customer Response Application** STANDALONE		$9,000,000	**Scope:** This project is a critical part of the broader public transit safety initiative, aimed at enhancing the systems and tools that enable effective communication and timely responses of rider concerns. Its primary goal is to improve the overall safety, reliability, and quality of the transit experience. The project's key deliverables include system upgrades and security enhancements. 1) The system upgrades include implementing and modernizing communication tools to create real-time reporting and responsiveness for both safety-related incidents and general rider concerns. It also involves enhancing system integration to streamline data sharing and improve operational workflows across transit services, thereby increasing efficiency and collaboration, and decreasing response times. 2) The security enhancements focus on implementing new or upgraded real time communication technologies designed to improve responses during safety incidents and reduce future risks. Additionally, the project budget includes training programs for transit staff on the use of new tools and updated procedures. **Description of Budget Request:** The requested appropriation will support project planning through implementation of technology solutions and security enhancements identified from the research and scoping effort. The appropriation will be used to pay project management and business analysis costs, data integration, change management and training for impacted business partners, vendor solution implementation costs, and any associated vendor consulting and initial licensing fees. The budget estimate for vendor engagement is based on research of average solution pricing. The costs for KCIT engagement including business analysis, change management and data integration are based on the estimates provided through the KCIT Estimation Intake process. Estimated Metro project management costs are based on the estimated percentage of a project manager's time to oversee the project based on size and complexity.

1150687	**Interior Bus Signage** STANDALONE		$0	**Scope:** This project will replace all currently installed LED interior customer display signs with modern digital signs on the entire Metro fleet. **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.
1150688	**Network Architecture Upgrade** STANDALONE		$4,440,000	**Scope:** This project addresses KCIT requirements for Cybersecurity protection (Meraki devices) and network communication hardware, such as non-enterprise switches , for Network Security at Metro Facilities. It would also include facility upgrades to power distribution along with network infrastructure to be procured such as equipment lifecycle, support coverage, monitoring and alerts. The switches procured include a 20% growth capacity. Project to work with Networks to provide quarterly reporting to include plan, budget, resources, inventory, etc. **Description of Budget Request:** The 2026-/2027 appropriation supports design and the start of implementation. 2028-/2029 appropriation will include the final implementation costs and close-out. Projected spending includes fully burdened staff time and hardware costs
1150689	**Construction Management System** STANDALONE		$0	**Scope:** Implement mobile-based tool for Field Auditors to track and record information from Construction Management audits. **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.
1150690	**Power Infrastructure Monitoring System** STANDALONE		$0	**Scope:** Remote monitoring of our critical power and operations infrastructure. **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.
1150691	**Artificial Intelligence Weapon Detection** STANDALONE		$0	**Scope:** Software to scan for objects out of place or if people have a weapon. May require technology not currently present and require installation of equipment (cameras at minimum), new software, and integrations. **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.
1150692	**COPILOT PC Upgrades** STANDALONE		$6,871,680	**Scope:** This is an Equipment Replacement Project. This project will upgrade all CoPilots (CoPilot 1 and CoPilot 2) version with the latest CoPilot 3 on all revenue coaches. As part of this upgrade control area network (CAN) capable backplanes as well as new cabling will be installed on all coaches with CoPilot 1s. **Description of Budget Request:** Budget request includes all necessary hardware purchases and will support the full project lifecycle, including King County staff costs for project management and installation-related activities.
1150693	**Operations Runcard Upgrade** STANDALONE		$0	**Scope:** Runcards are reports for operators to check what time they need to arrive at stops on their route, out-of-service trips, guaranteed break times, start times, and places they need to travel to pull in or out of the yard. The information comes from HASTUS, but the reports are maintained by KCIT. **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.

1150694	**Computer-Aided Dispatch/Automatic Vehicle Location for Light Rail** STANDALONE		$0	**Scope:** Implement INIT On-Board functionality to manage Link Light Rail service. **Description of Budget Request:** No appropriation is requested for the 2026-2027 biennium.
1150695	**Operations First Line Management** STANDALONE		$0	**Scope:** Implement a modern Workforce Management System to allow for work planning, picking and payroll reporting in Metro bus and rail operations divisions for first line supervisors at Transit bases, Transit Control Center and in Service Quality replacing manual and inefficient processes. **Description of Budget Request:** No appropriation is requested for the 2026-2027 biennium.
1150696	**Computer-Aided Dispatch/Automatic Vehicle Location System Replacement Planning** STANDALONE		$1,200,000	**Scope:** The scope of this planning project is twofold: First, to assess the current state of Metro's existing INIT-based Computer Aided Dispatch (CAD) and Automated Vehicle Location (AVL) systems. This would include documenting all involved hardware and software that form the entire ecosystem from coaches, telecommunications, and supporting backend infrastructure. Second, develop a plan for modernizing the entire ecosystem. This would include developing requirements and an initial review of modern vendor offerings. This planning project will prepare Metro for a replacement of this system by evaluating current functionality, identify deficiencies, survey modern CAD/AVL offerings, and prepare requirements to accelerate project implementation to be done in a future biennium request. **Description of Budget Request:** This budget supports the research and analysis required in 2026-2027 to propose a scope and body of work for a potential CAD/AVL Replacement project in the 2028-2029 biennium.
1150739	**Safe Routes to Transit Budget** PROGRAMMATIC		$206,244	**Scope:** This program works with cities and other agencies to plan, design, and construct safe pedestrian and bicycle improvements to reach transit services and facilities. The program typically passes through funds to cities to contribute to improvements on their rights-of-way, such as sidewalks, bikeways, safe crossings, traffic calming devices, lighting, traffic counters and other methods to enhance safety, comfort, and access. Projects will support RapidRide corridors, service restructures and other existing and future services. Projects generally leverage partner match funding and are prioritized to support where needs are greatest and improvements in safety. **Description of Budget Request:** Budget supports the overall program advancing new projects and moving critical infrastructure from design to construction.

1150740	**Base Charging Program Budget** PROGRAMMATIC		$38,432,811	**Scope:** Atlantic Base Electrification - This project is intended to support the implementation of battery electric bus charging infrastructure at Metro's Atlantic base as well as supporting the ancillary capital cost related to relocation of service from the base during the construction shutdown and incurred cost from utility providers to support additional utility provided infrastructure. Planning and design for Atlantic Base Electrification are supported by project 1142163. **Description of Budget Request:** 2026-2027 budget request to support the child projects identified in the CIP, including planning, design, and implementation for charging infrastructure and cost from utility providers to support infrastructure and facility upgrades.
1150741	**Operational Capacity Growth Re-alignment Budget** PROGRAMMATIC		$8,000,000	**Scope:** This project is in anticipation of significant facility investment needs in response to a potential cancellation of South Annex Base. This project will create subprojects specifically to address the impacts caused by the cancellation and enable the relocation of functions that were moved in preparation for South Annex Base construction. The project may fund redevelopment of existing properties, improvements to existing facilities, renovation of facilities in poor or non-operative condition, lease extensions or additional payments on leased properties, the purchase and installation of portables, acquisition of new properties, and any other capital improvements required to implement the facility realignment plan. Investments are expected to be focused on the South Base area, but are not geographically limited. Capital costs must be directly connected to implementing a project or mitigation identified in the facility realignment plan to be considered in scope for this project, as determined by capital planning. Actions are also considered in scope if, during the development of the facility realignment plan, an action is determined to be a precondition for implementing the plan by capital planning and is documented in a memo. **Description of Budget Request:** This 2026-2027 budget request is in relation to the cancellation of South Annex Base. This budget request will support projects related to mitigating the impact of that cancellation.
1150742	**Speed and Reliability Corridor Delivery Budget** PROGRAMMATIC		$0	**Scope:** This programmatic project supports design and delivery of capital investments in frequent transit corridors which have completed a planning study with recommended improvements. The improvements will primarily include transit speed and reliability investments that would be anticipated to improve transit travel times by 10-15% during the typical AM and PM peak periods. These investments can be a combination of treatments like bus-only lanes, queue jump signals, bus stop optimization, bus stop bulb-outs, transit signal priority, and others as identified in the Transit Speed & Reliability - Guidelines and Strategies document. **Description of Budget Request:** No budget appropriation is requested for the 2026-27 biennium. This programmatic parent project is being created to plan for funding future design and delivery projects starting in the 2028-29 biennium.

1150743	**Future ACCESS Program Site** PROGRAMMATIC		$0	**Scope:** Metro currently contracts the operations of its Access service. The contractor is responsible for the service and maintenance of the vehicles. Metro provides the vehicles and covers the cost of leasing the facilities to park and maintain the fleet. The actual property leases are held by the contractor, not Metro. Access vehicles operate from five facilities, four of which are leased. In addition, Access maintains a call and control center that is also a leased facility in the International District. This programmatic project is meant to support the purchase or lease of property that becomes available for sale or lease and has suitable zoning for Metro's intended use for: flex operating space to facilitate electrification construction at existing bases or electrification of contracted services; replacement for currently leased space where lease vs buy analysis is favorable; and/or purchase of a future base site to support fleet growth to support future service. The detailed planning, design, and construction of improvements to acquired properties may be carried out through this project, as necessary. **Description of Budget Request:** This programmatic project is meant to support the purchase or lease of property that becomes available for sale or lease and has suitable zoning for Metro's intended use for: flex operating space to facilitate electrification construction at existing bases or electrification of contracted services; replacement for currently leased space where lease vs buy analysis is favorable; and/or purchase of a future base site to support fleet growth to support future service. The detailed planning, design, and construction of improvements to acquired properties may be carried out through this project, as necessary.
1150744	**Capital Management and Reporting System Replacement** STANDALONE		$0	**Scope:** Implement system to perform portfolio management, manage Capital Improvement Program process. **Description of Budget Request:** No appropriation requested for 2026-2027.
1150745	**Marine Scheduling and Dispatching** STANDALONE		$0	**Scope:** Implement system that allows Marine Division to schedule, operate and dispatch water taxi service. **Description of Budget Request:** No appropriation requested for 2026-2027.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3641 PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150758	**Demand Response Operations Management Framework** STANDALONE		$1,200,000	**Scope:** This planning project will engage a consultant to document existing system functionality and conduct a requirements and feasibility analysis for a new, coordinated demand-response operations management framework. The results will inform Metro's IT strategy for operations, explore new service delivery options, and define requirements for one or more future improvements to be implemented by Metro's demand response service providers as part of Metro's Integrated Service Planning (ISP) initiative. **Description of Budget Request:** The requested appropriation will support project planning to inform future budget requests to procure and implement an integrated demand response solution or improve services provided by Metro's existing demand response service providers. It will cover project management and consultant costs. The budget estimate for vendor engagement is based on similar planning projects conducted by Metro in the recent past. Estimated Metro project management costs are based on the estimated percentage of a project manager's time to oversee the project, based on size and complexity.
3641 - PUBLIC TRANSPORTATION INFRASTRUCTURE CAPITAL		**Total**	**($36,672,158)**	
Grand Total			**($36,672,158)**	

2026-2027 Proposed Financial Plan
Public Transportation Infrastructure Capital Fund / 000003641

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	708,979,485	(49,929,102)	659,050,383		
Future Debt Proceeds		13,256,944	13,256,944	53,600,825	79,724,955
Other Revenue	530,390,527	-	530,390,527	466,510,140	217,639,692
	-	-	-	-	-
Total Capital Revenue	**$ 1,239,370,012**	**$ (36,672,158)**	**$ 1,202,697,855**	**$ 520,110,965**	**$ 297,364,647**
Capital Appropriation:					
Facility Improvements	481,110,095	(331,468,385)	149,641,709	45,947,069	42,387,205
Passenger Infrastructure	103,137,509	18,462,983	121,600,492	5,100,906	7,100,186
Regional Transit Integration	22,138,375	4,551,297	26,689,673	3,169,910	2,999,956
Speed and Reliability Improvements	193,331,724	21,591,997	214,923,721	73,002,731	78,095,350
State of Good Repair	227,832,832	96,602,165	324,434,997	102,182,110	79,709,999
Zero Emissions Infrastructure	127,685,655	78,424,782	206,110,437	221,750,886	5,677,705
Technology	63,367,168	48,648,135	112,015,303	50,293,023	64,266,776
Non Fixed Route Vehicles	8,699,188	20,122,866	28,822,054	18,314,330	16,777,469
Emergent Needs Contingency/Project Oversight	12,067,465	6,392,003	18,459,468	350,000	350,000
Total Capital Appropriation	**$ 1,239,370,012**	**$ (36,672,158)**	**$ 1,202,697,855**	**$ 520,110,965**	**$ 297,364,647**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 764,688,554**	**$ 764,688,554**	**$ 679,370,882**	**$ 716,235,757**	**$ 398,954,563**	**$ 151,912,582**
Capital Funding Sources						
Sales Tax	18,589,879	84,624,939		46,491,958	48,877,793	233,435,665
Marine Property Tax	-	-		6,646,968	5,102,543	2,791,295
Grants	(19,798,898)	98,652,374		182,947,603	116,894,372	32,952,812
Interest Income	17,028,472	25,694,877		32,816,389	15,011,921	2,325,595
Miscellaneous	121,628	2,458,116		3,525,229	3,454,992	3,118,462
Total Capital Revenue	**$ 15,941,082**	**$ 211,430,306**		**$ 272,428,146**	**$ 189,341,620**	**$ 274,623,828**
Capital Expenditures						
Facility Improvements	24,119,440	64,827,710		90,795,174	57,004,572	57,501,364
Passenger Infrastructure	4,488,890	32,119,219		49,669,488	29,574,555	16,774,793
Regional Transit Integration	401,780	1,455,076		6,995,483	4,892,294	2,999,956
Speed and Reliability Improvements	8,249,511	42,946,626		156,743,354	90,586,679	78,913,121
State of Good Repair	15,055,714	40,032,166		221,929,981	122,646,440	99,300,994
Zero Emissions Infrastructure	31,482,635	39,455,631		104,429,298	115,356,509	151,969,554
Technology	12,309,036	26,187,886		71,234,638	66,264,872	50,116,478
Non Fixed Route Vehicles	4,809,740	13,445,114		21,443,462	18,378,052	16,777,469
Marine Facilities	342,007	319,674		16,160,798	27,829,993	2,833,443
Underexpenditure Assumption		-		(147,880,335)	(27,480,597)	25,983,304
Total Capital Expenditures	**$ 101,258,753**	**$ 260,789,102**		**$ 591,521,341**	**$ 505,053,370**	**$ 503,170,475**
Other Fund Transactions						
Debt Proceeds	-	-		-	66,857,769	79,724,955
Misc Balance Adjustment	-	-		-	-	-
Lease and Prepaid Lease Offset	-	906,000		1,812,000	1,812,000	1,812,000
Total Other Fund Transactions	**$ -**	**$ 906,000**		**$ 1,812,000**	**$ 68,669,769**	**$ 81,536,955**
Ending Fund Balance	**$ 679,370,882**	**$ 716,235,757**	**$ 679,370,882**	**$ 398,954,563**	**$ 151,912,582**	**$ 4,902,890**
Reserves						
Capital Designated Revenue Reserve	7,256,272	7,256,272		7,256,272	7,256,272	7,256,272
Capital Infrastructure Carryover Reserve	708,979,485	708,979,485		391,698,290	144,656,309	-
Total Reserves	**$ 716,235,757**	**$ 716,235,757**		**$ 398,954,563**	**$ 151,912,582**	**$ 7,256,272**
Projected Shortfall	36,864,875	-		-	-	2,353,382
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 679,370,882**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

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

Appropriation Notes:
- Outyear appropriations represent planned requests to support projected spending in Metro's 10-year capital plan.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS through July 2025.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Debt proceeds reflect issuing bonds to partially electrify Metro's central campus to support zero-emission bus operations.
- Miscellaneous revenue includes the restructured debt service from Washington State Convention Center from Ordinance #19812.
- Outyear revenue budgets reflect forecasted grant awards and available sales tax distributions to support appropriation levels.

Expenditure Notes:
- Estimated underexpenditures reflect Metro's capital delivery accomplishment rate. Costs carry forward to the next year.

Reserve Notes:
- Reserves represent a portion of fund balance dedicated to current capital projects. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

Last Updated 8-25-25 by Jennifer Lehman using data from BI Insights, PIC, and Metro's capital project system.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3642 TRANSIT REVENUE FLEET CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3642 TRANSIT REVENUE FLEET CAPITAL - Transit

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1126349	**Alternative Services** PROGRAMMATIC		$0	**Scope:** This project funds the purchase of vehicles for the Flexible Services program which develops, tests, and evaluates new transportation services in areas of King County that don't have the infrastructure, density, or land use to support fixed-route bus service. These new transportation services often take advantage of innovative ideas, unique partnerships, or emerging technology. Services passing evaluation may become sustained and continued efforts to provide service. **Description of Budget Request:** No appropriation requested for 2026-2027.
1130169	**Vanpool Vehicle Purchase** PROGRAMMATIC		$42,028,143	**Scope:** This project funds the purchase of new vehicles needed to support Metro Transit's Vanpool Program. New vehicles are purchased to replace those at the end of their useful lifecycle and to expand service. **Description of Budget Request:** The requested 2026-2027 appropriation will support purchasing approximately 600-700 vehicles. Final amounts of vehicle purchases will be determined by availability and cost. The primary goal of the procurement will be electric vehicles (EV) when beneficial to County and fleet SCAP goals, as well as SaaS solutions and telematics to support customer home charging reimbursement for easier program EV adoption.
1130170	**Americans With Disabilities (ADA) Vans Procurement** PROGRAMMATIC		$21,343,895	**Scope:** This project funds the purchase of new vehicles needed to support Metro Transit's Access Paratransit service. New vehicles are purchased to replace vehicles at the end of their useful life and to expand or enhance the service. **Description of Budget Request:** The requested funds for 2026 - 2027 supports the purchase of 43 renewable propane (2026), 40 renewable propane (2027) to replace vehicles at the end of their service life. The 83 renewable propane vehicles will replace existing propane and gasoline vehicles that have reached the end of their service life. The request includes licensing, logos, accessories, inspection, prep for service, and updating of systems. Total project cost has reduced from the 2025 budget due to the use of renewable propane and moving out the electrification project start date for the Access fleet until 2031.
1130171	**Community Access Transportation Vehicle Procurement** PROGRAMMATIC		$11,685,458	**Scope:** The Community Access Transportation (CAT) program diverts rides of the more expensive Americans with Disabilites Act (ADA) paratransit service and also fills gaps in service for seniors, people with disabilities and low-income populations who cannot ride the bus due to income or mobility issues. **Description of Budget Request:** The requested funds to procure a total of 26 replacement vehicles in 2026 and 53 replacement vehicles in 2027 that are reaching the end-of-life cycle.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3642 TRANSIT REVENUE FLEET CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1134163	**Fixed Route Program Management** PROGRAMMATIC		$4,523,593	**Scope:** This project is a programmatic effort to support the Revenue Fleet Sub Portfolio capital planning efforts. This work will be performed by the Planning and Portfolio Coordination group and will support all planning and program management activities. Program management activities will be responsible for ensuring adequate coordination with Vehicle Maintenance and Facility Maintenance Divisions and Fleet Purchasing and Fixed Asset program groups and mitigate impacts to operations during design and construction. The Fixed Route Vehicle Sub Portfolio contains the following programs: Purchasing of Hybrid, Battery Electric and Trolley buses and Onboard Systems. Staff will conduct program management activities including: prioritization of purchases within programs, feasibility studies, exploration of funding and partnership opportunities, and consideration of benefits of the various projects within the programs. **Description of Budget Request:** This budget request supports staffing in the capital planning and program management section responsible for the Fixed Route Vehicle Subportfolio through the end of this budget period. Modest amount of professional services are estimated to augment staff expertise.
1139238	**Marine Vessel Engine Overhaul** STANDALONE		$3,177,558	**Scope:** The project maintains County assets in a state of good repair. The two Sally Fox class vessels delivered to the County in 2015 and 2016 are powered by tier 3 marine diesel engines. These engines will reach their useful service half-life and will need major maintenance to extend the service life expectancy in the 2026-2027 budget cycle. **Description of Budget Request:** The budget requested will provide engine refits and overhauls for the two Sally Fox class vessels which have reached the manufacturer recommended half-life maintenance.
1139327	**Hybrid Bus Budget** PROGRAMMATIC		$0	**Scope:** This programmatic appropriation allows for the purchase of Hybrid Buses for Metro Transit. The FTA service life for these buses will be 12 years. The scope includes the fleet acquisition and transit fleet procurement team staff time necessary for in-plant and post-delivery inspection of buses, after-market equipment acquisition and installation, service preparation and commissioning and training. **Description of Budget Request:** No appropriation requested for 2026-2027. Appropriation will be requested to support fleet purchases in 2028-2029.
1139507	**Battery Electric Bus Budget** PROGRAMMATIC		$0	**Scope:** This parent project funds the replacement of King County Metro's existing fleet of 35, 40, 60-ft hybrid coaches with battery electric buses (BEB). **Description of Budget Request:** No appropriation is requested for the 2026 -2027 biennium.
1142317	**Marine Zero Emission Vessel** STANDALONE		$15,200,000	**Scope:** This project will replace the existing diesel powered 278 passenger ferry on the West Seattle route with two 150 passenger battery electric vessels. New innovations in battery technology enable battery electric powered vessels to have sufficient range and speed to maintain commuter schedules, while producing zero greenhouse gas emissions. **Description of Budget Request:** Appropriation request is to fund the acquisition of two battery electric POF vessels.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Transit, Fund: 3642 TRANSIT REVENUE FLEET CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1144043	**Trolley Bus Backup Battery Replacement** STANDALONE		$2,033,928	**Scope:** Metro's bus fleet includes 174 electric trolley buses with a 26.1kWh Lithium Iron Phosphate (LFP) energy storage system (ESS) that allows the bus to be operated off-wire on battery power for short distances. The ESS batteries are recharged through connecting on-wire to the trolley overhead system and by regenerative braking. This project will purchase replacement energy storage system (ESS) units for 170 of Metro's trolleys and includes the staff time necessary for the implementation. The remaining 4 vehicles will be upgraded through a separate pilot project. **Description of Budget Request:** Appropriation requests to support ESS installation in 2026 and early 2027. The budget requested was developed by estimating the cost of new ESS parts along with the labor to remove the existing ESS from the trolley fleet and installing the new ESS.
1144097	**DART Vehicles** STANDALONE		$3,680,088	**Scope:** This project funds the purchase of vehicles for Metro's Deviated Fixed Route service known as DART (Dial-A-Ride Transit). DART is operated by the contractor Hopelink. **Description of Budget Request:** The request to procure a total of 27 vehicles in 2026 and 2027. This budget request will fund the purchase of 22 replacement revenue vehicles and 5 non-revenue vehicles.
1144315	**Battery Electric Bus Mid Life Battery Replacement** STANDALONE		$0	**Scope:** This project will fund mid-life replacements for battery electric buses. The warranty for bus batteries is not as long as the anticipated lifecycle of a bus and therefor a battery replacement will be needed for battery electric buses during their lifecycle. **Description of Budget Request:** Appropriation not requested for 2026-2027; to be requested in future biennium.
1147732	**Hydrogen Fuel Cell Bus Pilot** STANDALONE		$0	**Scope:** As part of the Hydrogen Fuel Cell Bus Pilot, which will evaluate the operation and maintenance of hydrogen fuel cell buses, the project scope includes the purchase of 4 hydrogen fuel cell coaches. Two 40' coaches and two 60' coaches will be purchased as recommended by various work groups including Vehicle Maintenance. **Description of Budget Request:** No appropriation is requested for 2026-2027.
3642 - TRANSIT REVENUE FLEET CAPITAL		**Total**	**$103,672,663**	
Grand Total			**$103,672,663**	

2026-2027 Proposed Financial Plan
Transit Revenue Fleet Capital Fund / 000003642

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance and RFRR	147,274,139	83,795,105	231,069,243	69,996,875	134,372,638
Sales Tax	-	-	-	-	106,844,947
Marine Property Tax	-	5,129,987	5,129,987	9,125	-
Grants	-	14,747,571	14,747,571	180,581,551	136,711,504
Interest Income	-	-	-	-	-
Miscellaneous	-	-	-	5,987,064	3,583,711
Debt Proceeds	-	-	-	-	360,000,000
Total Capital Revenue	**$ 147,274,139**	**$ 103,672,663**	**$ 250,946,801**	**$ 256,574,615**	**$ 741,512,800**
Capital Appropriation:					
Hybrid Buses	4,402,922	-	4,402,922	164,037,431	476,477,415
Trolley Buses	-	-	-	-	-
Battery Electric Buses	85,701,230	-	85,701,230	-	223,602,932
Hydrogen Fuel Cell Buses	9,810,710	-	9,810,710	8,241,137	-
Vanpool, ADA, CAT, and Other Alt. Services Vehicles	7,989,302	78,737,583	86,726,885	71,671,706	40,594,515
Marine Vehicles	1,367,687	18,377,558	19,745,246	9,125	-
Other Revenue Fleet Sub-Portfolios	28,002,287	6,557,521	34,559,808	12,615,216	837,938
Emergent Needs Contingency/Project Oversight	10,000,000	-	10,000,000	-	-
Total Capital Appropriation	**$ 147,274,139**	**$ 103,672,663**	**$ 250,946,801**	**$ 256,574,615**	**$ 741,512,800**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 363,005,791**	**$ 363,005,791**	**$ 370,995,181**	**$ 363,701,554**	**$ 337,125,464**	**$ 291,301,331**
Capital Funding Sources						
Sales Tax	6,000,484	16,924,988		9,298,392	9,775,559	106,844,947
Marine Property Tax	-	236,184		2,100,862	3,029,125	-
Grants	458,193	95,711,833		104,556,749	180,581,551	136,711,504
Interest Income	7,738,972	12,564,753		21,300,575	16,426,020	11,890,522
Miscellaneous	104,920	10,127,916		19,180,021	24,034,300	19,038,476
Total Capital Revenue	**$ 14,302,569**	**$ 135,565,673**		**$ 156,436,599**	**$ 233,846,554**	**$ 274,485,449**
Capital Expenditures						
Hybrid Buses	674,122	964,826		-	164,037,431	476,477,415
Trolley Buses	-	-		-	-	-
Battery Electric Buses	3,481,519	87,896,299		56,706,315	-	250,948,219
Hydrogen Fuel Cell Buses	-	-		-	18,051,847	-
Vanpool, ADA, CAT, and Other Alt. Services Vehicles	1,061,438	26,080,301		85,295,385	73,857,068	40,594,515
Marine Vehicles	-	400,000		8,645,246	11,109,125	-
Other Revenue Fleet Sub-Portfolios	1,096,100	19,528,485		32,365,743	12,615,216	837,938
Total Capital Expenditures	**$ 6,313,179**	**$ 134,869,911**		**$ 183,012,689**	**$ 279,670,687**	**$ 768,858,087**
Other Fund Transactions						
Debt Proceeds	-	-		-	-	360,000,000
Misc Balance Adjustment	-	-		-	-	-
Total Other Fund Transactions	**$ -**	**$ -**		**$ -**	**$ -**	**$ 360,000,000**
Ending Fund Balance	**$ 370,995,181**	**$ 363,701,554**	**$ 370,995,181**	**$ 337,125,464**	**$ 291,301,331**	**$ 156,928,693**
Reserves						
Revenue Fleet Replacement Reserve (RFRR)	171,026,614	171,026,614		120,632,581	144,805,324	68,789,204
Fleet Capital Carryover Reserve	192,674,940	192,674,940		216,492,882	146,496,007	88,139,489
Total Reserves	**$ 363,701,554**	**$ 363,701,554**		**$ 337,125,464**	**$ 291,301,331**	**$ 156,928,693**
Projected Shortfall	-	-		-	-	-
Ending Undesignated Fund Balance	**$ 7,293,627**	**$ -**	**$ 370,995,181**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Debt proceeds includes anticipated short-term debt for to help mitigate peaks in fleet purchases, in accordance with the Fund Policies for Public Transportation.

Appropriation Notes:
- Outyear appropriations represent planned requests to support projected spending in Metro's 10-year capital plan.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS through July 2025.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Sales tax allocations replenish the Revenue Fleet Replacement Reserve and provide local match funding for grants.

Expenditure Notes:
- Other Revenue Fleet Sub-Portfolios include capital projects that are not strictly fleet procurement. This includes the operator partitions, battery electric bus mid-life battery replacement, and trolley energy storage system (ESS) projects.

Reserve Notes:
- The Fund Management Policies for Public Transportation requires a revenue fleet replacement reserve, comprising sales tax and projected grant revenue to fund a 20-year fleet replacement plan.
- Reserves dedicated to budgeted 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.

Last Updated 8-25-25 by Jennifer Lehman using data from BI Insights, PIC, and Metro's capital project system.

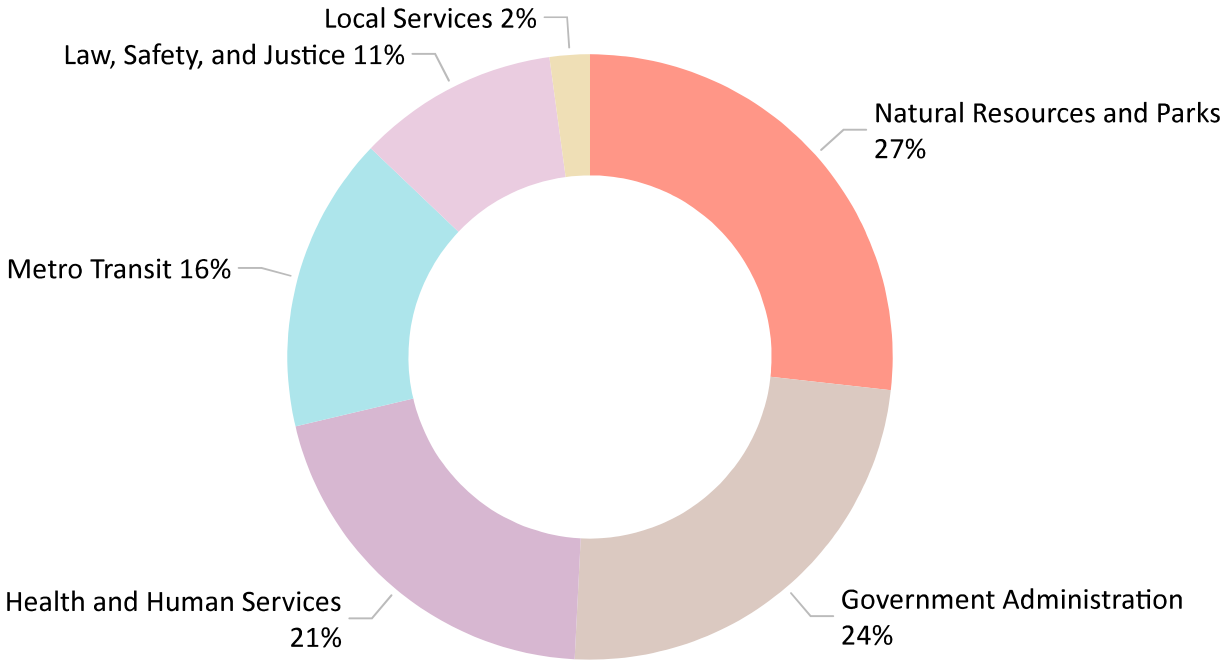
NATURAL RESOURCES AND PARKS

Natural Resources and Parks

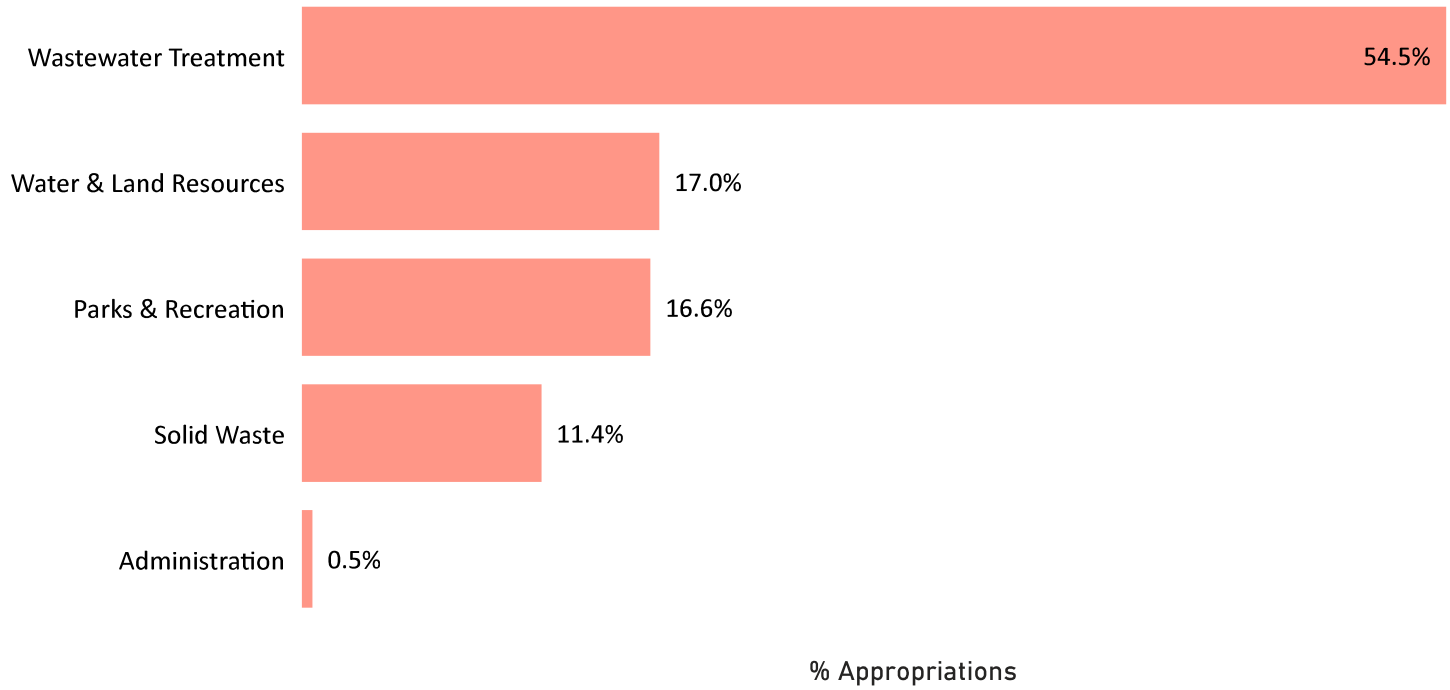
Appropriations

$5.27B

% Appropriations by Agency



% Appropriations by Type



INTRODUCTION

THE DEPARTMENT OF NATURAL RESOURCES AND PARKS (DNRP) serves as a key steward of the region's environment. DNRP protects the region's water, land, and natural habitats by ensuring safe management and reuse of wastewater and solid waste, and by preserving and supporting natural areas, parks, regional trails, and recreation programs. It provides these services through four divisions and a Director's Office. The budget for the department is divided into five sections:

- DNRP Administration
- Wastewater Treatment Division
- Water and Land Resources Division
- Solid Waste Division
- Parks and Recreation Division

These divisions are primarily supported by dedicated funding sources and provide services that enhance the quality of life and economic vitality of the Puget Sound region.

NATURAL RESOURCES AND PARKS DIRECTOR'S OFFICE

MISSION

The Department of Natural Resources and Parks provides regional parks and trails; protects the region's water, air, land, natural habitats, and historic properties; and reduces, safely disposes of, and creates resources from wastewater and solid waste.

OVERVIEW

The Department of Natural Resources and Parks (DNRP) consists of four operating divisions: Parks and Recreation, Solid Waste (SWD), Wastewater Treatment (WTD), and Water and Land Resources (WLRD). The services DNRP provides are wide-ranging. Many programs are specialized, technical, and innovative, requiring a workforce that has the knowledge and skills that are both broad and deep.

The Director's Office of DNRP provides leadership, direction, oversight, and support to the divisions and the Historic Preservation Program. In addition to division leadership, the Director's Office manages Council relations for the department, provides media relations support for projects and initiatives, and oversees performance management. The Director's Office also supports the County's energy conservation and climate change initiatives in coordination with other departments and the Executive Climate Office.

The Director's Office is organized into DNRP Administration and the King County Historic Preservation Program (HPP).

ADMINISTRATION

The Administration section provides leadership and oversight for DNRP's operating divisions and assists the divisions in meeting King County Strategic Plan goals. The Administration section collects an allocation from the agencies it serves to support its operations.

HISTORIC PRESERVATION PROGRAM

HPP is responsible for designating and protecting significant historic and archaeological sites within the unincorporated area of King County and in cities that have agreements with the County for these services. HPP is funded primarily by a $1 document recording fee surcharge accounted for in the Historical Preservation and Historic Programs Fund (HPHP) created in 2010.

2026-2027 Executive Proposed Operating Budget
DNRP ADMINISTRATION (EN_A38200)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**12,089,417**	**11,663,145**	**30.0**	**1.0**
2025 Annual Budget Biennialized	**24,178,834**	**23,326,290**	**30.0**	**1.0**
Base Budget Adjustments	478,732	0	0.0	0.0
Decision Package Adjustments	(828,050)	79,054	1.0	0.0
2026-2027 Executive Proposed	**23,829,515**	**23,405,344**	**31.0**	**1.0**
2026-2027 Executive Proposed Ordinance	**23,830,000**	**23,406,000**	**31.0**	**1.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Customer Relationship Management Standards Project Add appropriation to support the development of DNRP-wide business standards and processes for implementing customer relationship management solutions. This is an operating information technology project funded by existing fund balance.	561,673	0	0.0	0.0
AC_002 Performance Management Lead Add a position to lead the department's performance measurement program and implement performance improvement projects.	283,519	0	1.0	0.0
Technical Adjustments				
TA_001 Capital Project Management Working Group Right Size Consulting Budget Implement an ongoing reduction in the consulting budget for the Capital Project Management Working Group Training Program. The program is able to do more work in-house than predicted when it was established in the 2023-2024 budget.	(950,000)	0	0.0	0.0
TA_002 Overhead Cost Allocation Adjustment Update budgeted revenues to reflect overhead charges to DNRP divisions and Capital Project Management Working Group Members.	0	79,054	0.0	0.0
TA_116 Net Zero Adjustment Adjust budget to align appropriation with expected spending patterns.	0	0	0.0	0.0
Central Rate Adjustments	(723,242)	0	0.0	0.0
Total Decision Package Adjustments	(828,050)	79,054	1.0	0.0

2026-2027 Proposed Financial Plan
Natural Resources Administration Fund / 000001600

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 2,085,104**	**$ 2,779,418**	**$ 2,355,247**	**$ 2,462,357**
Revenues				
DNRP Overhead (OH) Rates	11,026,003	21,953,374	23,663,403	25,779,534
Capital Project Management Working Group (CPMWG) OH Rate	587,142	1,351,970	1,429,518	1,523,341
GF Transfers	250,000	-	-	-
Interest	91,436	100,000	107,110	114,511
Total Revenues	**$ 11,954,581**	**$ 23,405,344**	**$ 25,200,031**	**$ 27,417,386**
Expenditures				
DNRP General Overhead	10,747,353	18,029,177	18,790,986	20,304,583
DNRP Shared Facilities Costs	-	4,451,481	4,872,417	5,474,951
CPMWG Costs	512,914	1,348,857	1,429,518	1,523,341
Total Expenditures	**$ 11,260,267**	**$ 23,829,515**	**$ 25,092,921**	**$ 27,302,875**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 2,779,418**	**$ 2,355,247**	**$ 2,462,357**	**$ 2,576,868**
Reserves				
Rainy Day Reserve	925,501	979,295	1,031,216	1,122,036
Total Reserves	**$ 925,501**	**$ 979,295**	**$ 1,031,216**	**$ 1,122,036**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,853,916**	**$ 1,375,952**	**$ 1,431,141**	**$ 1,454,832**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's 2025 Q3 BFPA guidance.

Revenue Notes:

- DNRP OH Rates are assessed to DNRP Divisions and allocated based on the size of operating budgets of each division, net of internal transfers and debt service.
- CPMWG OH Rate covers expenses related to Capital Project Management Working Group (CPMWG) programs and is allocated based on capital appropriations by CPMWG participating agencies from 2021 - 2025.
- 2025 General Fund Transfer is a one-time transfer to support the farm to table report.

Expenditure Notes:

- General Overhead expenses include wages and benefits for DNRP Director's Office staff, services, and central rates.
- Shared facilities costs include the costs related to operating the 6th floor of King Street Center including personnel to manage the floor, supplies, and central rate charges from facilities management.
- CPMWG Costs cover developing training materials for project managers and programs to improve capital delivery across King County.
- Outyear expenditure assumptions are based on the Q3 2025 BFPA.

Reserve Notes:

- The Admin fund carries a 30-day operating reserve.

Last Updated September 3, 2025 by Elka Peterson Horner (PSB) using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
HISTORIC PRESERVATION PROGRAM (EN_A84600)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**816,708**	**902,619**	**5.0**	**0.0**
2025 Annual Budget Biennialized	**1,633,416**	**1,805,238**	**5.0**	**0.0**
Base Budget Adjustments	51,236	(269,333)	0.0	0.0
Decision Package Adjustments	82,888	104,778	0.0	0.0
2026-2027 Executive Proposed	**1,767,540**	**1,640,683**	**5.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,768,000**	**1,641,000**	**5.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Cultural Resource Mitigation Projects Appropriate balance of cultural resources mitigation subfund balance. Funds are paid by projects impacting cultural resources in King County and are used to support efforts to preserve cultural resources and heritage.	86,292	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match current forecast.	0	104,778	0.0	0.0
Central Rate Adjustments	(3,404)	0	0.0	0.0
Total Decision Package Adjustments	82,888	104,778	0.0	0.0

2026-2027 Proposed Financial Plan
Historic Preservation and Historical Programs Fund and Historic Resources Mitigation Subfund / 1471 & 1472

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 52,735**	**$ 238,287**	**$ 111,430**	**$ 106,043**
Revenues				
Grants	-	10,000	10,000	10,000
Interlocal Revenues	7,000	14,000	14,000	14,000
Document Recording Fee Surcharge	279,799	600,327	682,649	742,729
Interest and Misc Revenues	4,000	7,000	7,000	7,000
General Fund Support	215,000	446,689	476,349	508,789
Overhead Cost Recovery Rate	335,624	562,667	598,396	635,198
Total Revenues	**$ 841,423**	**$ 1,640,683**	**$ 1,788,394**	**$ 1,917,716**
Expenditures				
Salaries and Benefits	697,266	1,579,750	1,681,644	1,681,645
Supplies and Services	11,380	44,700	47,757	50,948
Central Rates	27,601	56,798	64,381	72,866
Overhead Offsets	(80,376)	-	-	-
Cultural Resource Mitigation Projects	-	86,292	-	-
Total Expenditures	**$ 655,871**	**$ 1,767,540**	**$ 1,793,782**	**$ 1,805,459**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 238,287**	**$ 111,430**	**$ 106,043**	**$ 218,300**
Reserves				
Cultural Resource Mitigation Subfund Balance	86,292	-	-	-
Rainy Day Reserve	53,907	69,092	73,717	74,197
Total Reserves	**$ 140,199**	**$ 69,092**	**$ 73,717**	**$ 74,197**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 98,088**	**$ 42,338**	**$ 32,325**	**$ 144,103**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the July 2025 OEFA Revenue Forecast.
- This Financial Plan covers both the HPP Fund and the Cultural Resources Mitigation Subfund.

Revenue Notes:

-Interlocal Revenues are fees paid by local jurisdictions in exchange for HPP administration of their local landmark commissions.
- Document recording fee revenue comes from a $5 surcharge on most recorded documents. $1 of the surcharge is placed in the HPP Fund.
- Overhead Cost Recovery rates are charged to King County projects and programs that require cultural resource reviews for ground disturbing activities. Overhead costs for reviews are charged to King County users quarterly.

Expenditure Notes:

- Cultural resource mitigation projects are completed on behalf of King County agencies that conduct activities that impact cultural resources. Projects are planned and executed by HPP staff in coordination with the paying agency. Fees for projects planned in 2026-2027 were collected in 2024 and were placed in the cultural resources mitigation subfund 1472.

Reserve Notes:

- Cultural Resources Mitigation Subfund balance comes from previous fee payments by projects impacting cultural resources in King County. The fee revenue is reserved for mitigation projects.
- The fund targets having a 30-day operating cash reserve not including mitigation project expenditures.

Last Updated August 29, 2025 by Elka Peterson Horner (PSB) using data from PBCS and BFPA assumptions.

PARKS AND RECREATION DIVISION

MISSION

The Parks and Recreation Division stewards, enhances, and acquires parks to inspire a healthy community.

OVERVIEW

Affectionately known as "Your Big Backyard," the Parks and Recreation Division of the Department of Natural Resources and Parks (DNRP) stewards more than 220 parks, 185 miles of regional trails, 275 miles of backcountry trails, 150,000 acres of working forest and ecological conservation easements, and more than 32,000 acres of open space, including Marymoor Park, Cougar Mountain Regional Wildland Park, and the Weyerhaeuser King County Aquatic Center. By cultivating strong relationships with nonprofit, corporate, and community partners, Parks provides recreational opportunities for King County residents and protects the region's public lands, leaving a legacy for future generations.

King County voters approved the 2026-2031 King County Parks, Recreation, Trails, and Open Space Levy in August 202025. The revenue generated by the levy provides more than 80 percent of the division's operating revenues, as well as the majority of the division's capital funding. Proceeds from the levy are used to:

- Operate and maintain the King County Parks system and keep parks and trails clean, safe and open.
- Build and design regional trails, including missing links and crossings over rivers and highways.
- Acquire more open space lands that provide recreation opportunities for people and protect forest lands, water quality, and habitat for fish and wildlife.
- Administer grant programs to expand access to parks, trails, and recreation.

The levy also directly supports parks and open space in King County's cities, the Woodland Park Zoo, the Seattle Aquarium, Seattle Memorial Stadium, Seattle's Waterfront Park, and Pacific Science Center.

2026-2027 Executive Proposed Operating Budget
PARKS AND RECREATION (EN_A64000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**89,390,602**	**81,624,985**	**345.3**	**28.0**
2025 Annual Budget Biennialized	**178,781,204**	**163,249,970**	**345.3**	**28.0**
Base Budget Adjustments	(12,686,780)	(9,655,098)	0.0	(1.0)
Decision Package Adjustments	(156,097)	7,048,716	53.0	(9.0)
2026-2027 Executive Proposed	**165,938,327**	**160,643,588**	**398.3**	**18.0**
2026-2027 Executive Proposed Ordinance	**165,939,000**	**160,644,000**	**398.3**	**18.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Capital Project Delivery Support Convert thirteen TLT positions to FTEs and add five additional FTEs to maintain and enhance capital project delivery. The TLT conversions include capital project managers working on projects related to life/health/safety, key levy deliverables, and regulatory compliance; a project manager to continue managing the Service and Standards (SaS) project; and contract specialists to provide support for all capital projects. The new FTEs will provide support for legal agreements, agency projects, and other work. The positions will be funded by the capital improvements program in Parks Capital Fund 3581.	308,241	0	18.0	0.0
DS_002 Jobs and Housing Program Add positions to support the management and delivery of the Jobs and Housing Program. The positions will address critical functions, including recruitment, coordination, and liaison work with partner agencies to maintain wrap-around support services for program participants. The program is part of the Parks Beautification program in the 2026-2031 levy allocation plan.	809,872	0	3.0	0.0
DS_003 Safety and Security Program Expansion Add positions to the Safety and Security Program to manage the division-wide safety training system and expand the safety program. The positions will provide capacity for program development, safety training delivery, and direct field support. The program is part of the Safety and Security program in the 2026-2031 levy allocation plan.	538,789	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_004 Parks Operations and Administration Add positions to support Parks administration, operations and maintenance. Thirteen new FTEs, four TLT conversions, and four new TLTs will address backlogged work in addition to new work resulting from the 2026-2031 Levy programs. Positions will support grant management and administration, finance, operations for the new Lakeland North Park, critical Director's Office functions, and records management.	5,843,925	0	17.0	4.0
DS_005 Central Maintenance Facility Operations and Maintenance Add resources to support the new Central Maintenance Facility. Appropriation will fund ongoing operations and maintenance costs of the facility.	1,047,800	0	0.0	0.0
DS_007 Parks Operations and Maintenance Program Delivery Adjust Parks operations and maintenance program budget for inflation and to align budget with historical spending.	(439,072)	0	0.0	0.0
DS_008 Fleet and Electrification Program Reappropriate unspent one-time funds designated for the Parks fleet and electrification infrastructure program. Reappropriation is requested due to the backlog in purchases and will support the County's fleet electrification mandate.	2,116,998	0	0.0	0.0
DS_009 Operations and Maintenance Program Positions Convert TLT Parks specialist positions to FTEs to maintain service levels, protect public investments, and ensure safe, accessible spaces for all users. Parks acquired ~685 acres of land annually over the last four years as part of its long-term commitment to conservation, recreation, and regional growth. Converting these positions is critical to meeting the increased demands of the expanded system and supporting the organizational capacity needed to responsibly manage and integrate new lands into the broader parks system.	0	0	13.0	(13.0)
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(116,884)	0	0.0	0.0

Technical Adjustments

2026-2027 Executive Proposed Operating Budget
PARKS AND RECREATION (EN_A64000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_001 DNRP Overhead Allocation Adjustment Increase the agency DNRP overhead allocation to align with 2026-2027 cost. Overhead is allocated based on each division's operating budget less debt service and internal transfers.	1,259,738	0	0.0	0.0
TA_002 Loan-Out Account Adjustment Adjust loan-in and loan-out accounts for projected FTE levels and current labor costs.	(14,300,613)	0	0.0	0.0
TA_050 Revenue Adjustments Revise budgeted revenues to match current forecast.	0	7,048,716	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	60,695	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	320,048	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(1,570,000)	0	0.0	0.0
Central Rate Adjustments	3,964,366	0	0.0	0.0
Total Decision Package Adjustments	(156,097)	7,048,716	53.0	(9.0)

2026-2027 Proposed Financial Plan
Parks Operating Fund / 000001451

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 17,475,414**	**$ 22,024,699**	**$ 33,323,792**	**$ 30,724,717**
Revenues				
Parks Levy	66,600,407	143,208,484	163,689,328	184,073,561
Business Revenue	7,407,510	14,398,619	14,830,578	15,275,495
Parks Open Space and Trails Levy Revenue	1,226,878	-	-	-
Parks Open Space and Zoo Levy Revenue	29,894	-	-	-
Levy Administration Fee	981,438	2,844,485	3,158,580	3,463,907
Interest Earnings and Other Miscellaneous	96,000	192,000	192,000	192,000
Total Revenues	**$ 76,342,127**	**$ 160,643,588**	**$ 181,870,486**	**$ 203,004,963**
Expenditures				
Parks Operations and Maintenance	48,738,661	108,107,979	121,001,602	129,534,089
Director's Office	5,809,189	16,670,158	17,947,774	19,300,561
Administration Support	16,109,057	34,917,095	38,911,937	43,328,413
Grant Awards and Administration	3,770,675	5,433,095	5,798,248	6,117,973
Capital Fund Transfer Out	3,000,000	-	-	-
Targeted Equity Grants (Healthy Communities and Parks)	1,941,243	-	-	-
King County Fair	50,000	100,000	100,000	100,000
WSU Cooperative / 4-H	151,000	310,000	310,000	310,000
King County Search and Rescue	200,000	400,000	400,000	400,000
Total Expenditures	**$ 79,769,825**	**$ 165,938,327**	**$ 184,469,561**	**$ 199,091,036**
Estimated Underexpenditures	**(7,976,983)**	**(16,593,833)**		
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 22,024,699**	**$ 33,323,792**	**$ 30,724,717**	**$ 34,638,644**
Reserves				
Rainy Day Reserve	19,669,272	20,458,150	22,742,823	24,545,470
Total Reserves	**$ 19,669,272**	**$ 20,458,150**	**$ 22,742,823**	**$ 24,545,470**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 2,355,427**	**$ 12,865,642**	**$ 7,981,894**	**$ 10,093,173**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures using the agency's internal assumptions and methodology and the Q3 2025 BFPA.

Revenue Notes:

- The current Parks Levy begins in 2026. Estimated levy proceeds are based on the July 2025 OEFA forecast. Outyear projections are consistent with the distributions to the fund based on the 2026-2031 Parks Levy allocation model.
- The levy administration fee is a portion of the levy allocated to other entities and programs that is retained by King County to contribute to the costs of managing and administering the levy.

Expenditure Notes:

- Funding for Targeted Equity Grants out of the operating fund started in 2020. This is a program through which King County provides monies in order to achieve equitable opportunities and access to public parks and recreation for underserved communities. Funding for this program is transitioning to the Parks Capital Fund (3581) beginning 2026-2027 budget.
- Parks will continue to contribute $100,000/year, on a reimbursement basis, to the Washington State University Cooperative Extension in order to operate the 4-H program in King County as initiated in 2020. The 2023-2024 adopted budget increased this contribution by an additional $51,000/year through 2025. This contribution is being extended through 2031.
- Parks will continue to contribute $100,000/year, on a reimbursement basis, to King County Search and Rescue Association as initiated in 2020. The 2023-2024 adopted budget increased this contribution by an additional $100,000/year through 2025. This contribution is being extended through 2031.
- Parks will contribute $50,000/year to the King County Fair.
- Estimated Underexpenditures assumes 10% under spending based on analysis of historical spend.

Reserve Notes:

- 2026-2027 Rainy Day Reserve is set at three-months of budgeted expenditures by the end of Levy, in compliance with Motion 13764.
- Per Motion 16041, Rainy Day Reserves are designed to offset unknown and known risks, variable costs, and unanticipated revenue fluctuations. The majority of operating funds, including Enterprise Funds and Special Revenue Funds, should maintain a Rainy Day Reserve equal to 30-60 days of expenditures. Parks elected to use 90 days of expenditures to calculate Rainy Day Reserves.

Last Updated August 29, 2025 by Elka Peterson Horner (PSB) using data from PBCS and agency assumptions.

2026-2027 Executive Proposed Operating Budget
2026-2031 PARKS REC TRAILS OPEN SPACE LEVY (EN_A64400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**0**	**0**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**0**	**0**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	429,049,386	429,049,386	0.0	0.0
2026-2027 Executive Proposed	**429,049,386**	**429,049,386**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**429,050,000**	**429,050,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 2026-2027 Levy Proceeds and Distribution Update expenditure accounts to distribute the 2026-2027 proceeds of the 2026-2031 Parks, Recreation, Trails, and Open Space Levy.	429,049,386	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustments Revised budgeted revenues to match current forecast.	0	429,049,386	0.0	0.0
Total Decision Package Adjustments	429,049,386	429,049,386	0.0	0.0

2026-2027 Proposed Financial Plan
Parks Recreation Trails Open Space Levy / 000001455

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	$ -	$ -	$ -	$ -
Revenues				
2026-2031 Parks Levy Proceeds		427,049,386	472,899,231	522,263,408
Interest Earnings and Other Miscellaneous		2,000,000	2,000,000	2,000,000
Total Revenues	$ -	$ **429,049,386**	$ **474,899,231**	$ **524,263,408**
Expenditures				
Reimbursement of Election Cost		1,500,000	-	-
King County Cities, Towns, and Park Districts		34,681,725	39,777,476	44,730,966
Municipal Parks Capital and Open Space		8,341,666	8,341,666	8,341,668
Get Active Stay Active		3,333,334	3,333,334	3,333,332
Woodland Park Zoo		13,333,334	13,333,334	13,333,332
Seattle Aquarium		4,000,000	4,000,000	4,000,000
Seattle Memorial Stadium		2,500,000	-	-
Pacific Science Center		2,000,000	2,000,000	2,000,000
Seattle Waterfront Park		2,000,000	2,000,000	2,000,000
King County Parks Operating Fund		143,208,484	163,689,328	184,073,561
King County Parks Capital Fund		171,755,708	195,456,650	218,926,769
Aquatic Facilities		22,666,666	22,666,666	22,666,668
Community Partnership and Grants		4,166,666	4,166,666	4,166,668
Healthy Communities and Parks Grants		10,000,000	10,000,000	10,000,000
Ballfield Access and Preservation Grants		3,895,137	4,467,445	5,023,776
Climate Resilience Grant		1,666,666	1,666,666	1,666,668
		-	-	-
Total Expenditures	$ -	$ **429,049,386**	$ **474,899,231**	$ **524,263,408**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	$ -	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -	$ -
Reserves				
Rainy Day Reserve				
Total Reserves	$ -	$ -	$ -	$ -
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	$ -	$ -	$ -	$ -

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- This is a new sub-fund within Parks and Recreation fund 1450 for the 2026-2031 Parks levy. Therefore, there are no 2025 estimated revenue and expenditures.

Revenue Notes:

-The first year levy rate is 23.29 cents per $1,000 of assessed value (AV). Subsequent revenue is calculated as prior year collections multiplied by the limit factor, plus revenue from new construction built during the first year.
- The County assumes a one percent under collection rate assumed countywide for property taxes. Levy proceeds shown in this financial plan include this assumption.
- Levy proceeds are based on the July 2025 OEFA Forecast.
- Interest earnings match those assumed in the adopted levy model.

Expenditure Notes:

Expenditures are allocated to the various organizations based on allocations approved via Ordinance 19922 and the levy model. Expenditure rows include the amount retained by King County Parks for expenditures related to the administration and distribution of levy proceeds, also known as the levy administration fee.

• Distribution to the Woodland Park Zoo shall be no more than $39.6M over the six years
• Distribution to the Seattle Aquarium shall be no more than $11.9M over the six years
• Distribution to the Seattle Waterfront shall be no more than $5.9M over the six years
• Distribution to the Memorial Stadium shall be no more than $2.5M over the first two years of the levy
• Distribution to the Pacific Science Center shall be no more than $5.9M over the six years
• Distribution for Municipal Parks Capital and Open Space pass-through shall be no more than $24.8M over the six years

• Funding for Levy Grant Programs and Community Partnerships and Grants (CPG) over the six years is as follows:
$9.9M - Get Active/Stay Active - Youth and Amateur Sports Grants
$29.7M - Healthy Community and Parks Fund (formerly Targeted Equity Grants)
$67.3M – Aquatic Facilities, including $22M for Weyerhaeuser King County Aquatic Center
$13.4M - Ballfield Access and Preservation Grants
$4.9M - Climate Resilience Grant
$12.4M - Community Partnerships and Grants refers to "the program through which King County provides monies to recreation-oriented groups, sports associations and community-based organizations to undertake any combination of developing, operating or maintaining a public park or recreation facility or program in King County and King County cities for public benefit".

• 9% of the remaining revenue is distributed to the towns and cities in King County
• 40% of the remaining revenue funds King County Parks operations and maintenance, 4-H Program support, KC Fair, and King County Search and Rescue operations.
• 50% of the remaining revenue is allocated to the Capital Improvement Program for continued and expanded regional trail development; open space acquisition and stewardship; and recreation repair and renovation, including playgrounds, ballfields, and backcountry trails.

Reserve Notes:

• The purpose of this fund is to distribute levy proceeds to various organizations. There are no reserves for this fund.

Last Updated August 28, 2025 by Elka Peterson Horner (PSB) using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
YOUTH AND AMATEUR SPORTS FUND(EN_A35500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**13,612,155**	**7,291,571**	**4.0**	**0.0**
2025 Annual Budget Biennialized	**27,224,310**	**14,583,142**	**4.0**	**0.0**
Base Budget Adjustments	(18,254,489)	(2,835,418)	0.0	0.0
Decision Package Adjustments	3,516,617	1,816,245	0.0	0.0
2026-2027 Executive Proposed	**12,486,438**	**13,563,969**	**4.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**12,487,000**	**13,564,000**	**4.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Get Active, Stay Active (GASA) Appropriate new funds to be awarded to organizations that provide youth and amateur sports and fitness programs. This is funded by the 2026-2031 Parks Levy revenue that will be received starting 2026 (Motion 16797).	3,440,000	0	0.0	0.0
Technical Adjustments				
TA_050 Revenue Adjustment Revise budgeted revenues to match the current forecast.	0	1,816,245	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	76,617	0	0.0	0.0
Total Decision Package Adjustments	3,516,617	1,816,245	0.0	0.0

2026-2027 Proposed Financial Plan
Youth and Amateur Sports Fund / 000001290

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 13,829,056**	**$ 8,653,722**	**$ 5,660,427**	**$ 2,458,182**
Revenues				
Rental Car Sales Tax	4,797,932	10,063,969	10,394,727	11,029,081
Competitive and Play Equity Grant - General Fund	1,600,000	-	-	-
Interest Earning, Other Miscellaneous	248,197	200,000	200,000	200,000
Parks Levy Revenue (2026-2031)	-	3,300,000	3,300,000	3,300,000
Total Revenues	**$ 6,646,129**	**$ 13,563,969**	**$ 13,894,727**	**$ 14,529,081**
Expenditures				
Competitive Grants Programs	869,978	3,946,280	4,209,892	4,491,112
Council Directed Grants Programs	752,021	5,100,000	5,100,000	5,100,000
COVID 10 - Competitive and Play Equity Grants	1,221,667	-	-	-
Bond Issuance, Debt Service	744,125	1,484,250	1,486,625	-
Grant Administration	671,112	1,955,908	2,111,004	2,274,430
Total Expenditures	**$ 4,258,903**	**$ 12,486,438**	**$ 12,907,521**	**$ 11,865,542**
Estimated Underexpenditures				
Other Fund Transactions				
Grant Awards Estimated to be Carried Forward	7,562,560	4,070,826	4,189,451	4,316,001
Total Other Fund Transactions	**$ 7,562,560**	**$ 4,070,826**	**$ 4,189,451**	**$ 4,316,001**
Ending Fund Balance	**$ 8,653,722**	**$ 5,660,427**	**$ 2,458,182**	**$ 805,721**
Reserves				
Rainy Day Reserve (30 days)	354,909	520,268	537,813	494,398
Competitive Grants to Carry Forward	5,154,337			
Council Directed Grants to Carry Forward	1,336,696			
Total Reserves	**$ 6,845,942**	**$ 520,268**	**$ 537,813**	**$ 494,398**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 1,807,780**	**$ 5,140,159**	**$ 1,920,369**	**$ 311,323**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Rental Car Sales Tax is based on the July 2025 forecast from the Office of Economic and Financial Analysis (OEFA).
- Competitive and Play Equity Grant - General Fund is a one-time reappropriation in 2025. The grant program was previously funded by CLFR federal grant.
- Ordinance 19922 dedicates $10M in Parks Levy funding for this program over the life of the levy (2026-2031). This allocation is split evenly across the levy period. There is a 1% administration fee.

Expenditure Notes:

- Competitive Grant Programs includes the Youth Sports Facility Grants (capital grants); Sports and Activity Access Grants (program and activation grants); and Local Sports and Activities Grants (unincorporated area grants). For outyear projections, the Biennial Growth Assumptions from Labor Seattle CPI was used to calculate the expenditure inflation assumptions from PSB's BFPA guidance.
- Council Directed Grants Programs includes the Council-directed Get Active, Stay Active grant program.
- COVID 10 Competitive and Play Equity Grants refers to the grants specified in Expenditure Restrictions #1-3 and #5 in COVID 7 supplemental Ordinance 19289 and corresponding supplemental adjustment in 2023.
- Bond issuance, Debt Service includes the cost of issuing the $6.7 million bond in 2018, as well as the debt service payments to pay off the bond. The last payment is in 2028.
- Grant Administration: This includes the staffing, supplies, and software associated with managing the grant programs within this fund. For outyear projections, the Biennial Growth Assumptions from Blended Labor Growth Rate was used to calculate the expenditure inflation assumptions from the Q3 2025 BFPA.

Reserve Notes:

- Rainy Day Reserve (30 days): The reserve represents one twenty-fourth (1/24) of total expenditures for the biennium.
- Grants to Carry Forward to 2026-2027 represents estimated portion of grants that will still have a balance at the end of 2025.

Last Updated 8/29/2025 by Elka Peterson Horner (PSB) using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3160 PARKS RECREATION AND OPEN SPACE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3160 PARKS RECREATION AND OPEN SPACE - Parks and Recreation

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1039583	**Auditor Capital Project Oversight - Fund 3160** ADMIN		$26,353	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1122161	**Parks Central Maintenance Facility** STANDALONE		$112,500	**Scope:** This project includes acquisition, design, and construction of new buildings with industrial shops; crew areas and operations administration; heavy equipment, vehicle, and materials storage; and staff and fleet parking on the 5.7-acre Central Maintenance Facility (Renton Shop) site. The project also includes the extension and distribution of new utilities to the site; the demolition of the existing facilities and utilities along Jefferson; the provision of sewer connection to County-owned (Roads) adjacent parcel; and provision of new water service line extension to other Roads' owned parcels which currently are leased by other County agencies (SWD, Fleet, Metro) in accordance with City of Renton Conditional Use Permit requirements. **Description of Budget Request:** This budget request will fund an electric vehicle (EV) charging station at Central Maintenance Facility. Expenditures are supported by a Department of Commerce grant.
3160 - PARKS RECREATION AND OPEN SPACE		**Total**	**$138,853**	
Grand Total			**$138,853**	

2026-2027 Proposed Financial Plan
Parks, Recreation, and Open Space Fund / 000003160

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 Total (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	9,306,457	-	9,306,457	-	-
Real Estate Excise Tax (REET) 1	16,470,736	-	16,470,736	-	-
Real Estate Excise Tax (REET) 2	6,304,838	-	6,304,838	-	-
Grants and Contributions	-	112,500	112,500	-	-
Misc Revenue	10,941,914	26,353	10,968,267	-	-
Total Capital Revenue	**$ 43,023,945**	**$ 138,853**	**$ 43,162,798**	**$ -**	**$ -**
Capital Appropriation:					
Active Recreation Repair and Renovation	38,959,896	112,500	39,072,396	-	-
Administrative	4,019,873	26,353	4,046,226	-	-
Grant Programs	23,265	-	23,265	-	-
Open Space Acquisition and Land Conservation	20,911	-	20,911	-	-
Regional and Public Trails	-	-	-	-	-
Total Capital Appropriation	**$ 43,023,945**	**$ 138,853**	**$ 43,162,798**	**$ -**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2029-2030 Projected
Beginning Fund Balance	**$ 17,840,601**	**$ 17,840,601**	**$ 9,306,457**	**$ 19,257,156**	**$ -**	**$ -**
Capital Funding Sources						
Real Estate Excise Tax (REET) 1	103,693	10,151,218		6,348,399	-	-
Real Estate Excise Tax (REET) 2	3,139,240	78,141		-	-	-
Parks Operating Transfer	-	3,000,000		-	-	-
Grants and Contributions	46,479	-		112,500	-	-
Misc Revenue	353,138	1,374,290		-	-	-
Total Capital Revenue	**$ 3,642,549**	**$ 14,603,649**	**$ -**	**$ 6,460,899**	**$ -**	**$ -**
Capital Expenditures						
Active Recreation Repair and Renovation	12,129,271	12,778,591		22,463,796	-	-
Administrative	-	6,759		26,353	-	-
Open Space Acquisition and Land Conservation	47,422	257,008		3,227,905	-	
Regional and Public Trails	-	144,737		-	-	-
Total Capital Expenditures	**$ 12,176,693**	**$ 13,187,094**	**$ -**	**$ 25,718,054**	**$ -**	**$ -**
Other Fund Transactions						
	-	-		-	-	-
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 9,306,457**	**$ 19,257,156**	**$ 19,257,156**	**$ -**	**$ -**	**$ -**
Reserves						
Dedicated to budgeted projects	9,306,457	19,257,156		-	-	-
Available for future projects	-	-		-	-	-
Total Reserves	**$ 9,306,457**	**$ 19,257,156**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2023-2024 Ending Balance (Biennium ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2025 Budget is consistent with PIC for 2025 Final Adopted Budget and proposed supplementals.
- 2025 Total (Balance + Budget) column sums the 2023-2024 Ending Balance (Year End ITD Balance) column and the 2025 Budget column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Biennial to Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.
- Parks plans to sunset Fund 3160 and no additional project revenue and expenditures are anticipated in the fund beyond 2026-2027.

Revenues Notes:
-The 2025 Parks Operating Transfer of $3M Estimated At Budget Adoption is business revenue from the Parks Operating to support electric vehicle infrastructure capital projects.

Expenditure Notes:

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated August 22, 2025 by Elka Peterson Horner (PSB) using data from PIC, EBS, and the Parks CIP spending Plan.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3581 PARKS CAPITAL - Parks and Recreation

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1044590	**Parks Bear Creek Waterways Acquisition** STANDALONE		$125,000	**Scope:** King County continues decades of conservation work in the Bear Creek watershed to fill gaps in public ownership and provide open space connectivity along Bear Creek and its tributaries, which represent regionally significant salmonid habitat. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes three parcels, totaling 29 acres, which the County hopes to acquire either in fee or easement.
1044592	**Auditor Capital Project Oversight - Fund 3581** ADMIN		$142,456	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1044596	**Parks Cougar Mountain Precipice Trail Acquisition** STANDALONE		$363,750	**Scope:** King County seeks to protect forested land that would expand the regionally significant Cougar Mountain Regional Wildland Park along its northeast and southwest boundaries. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes four parcels, totaling 33 acres, which the County hopes to acquire in fee.
1044755	**Parks Patterson Creek Addition** STANDALONE		$933,300	**Scope:** King County is seeking funding to acquire property along Patterson Creek to protect riparian and wetland forests within the creek's corridor. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The project includes seven parcels, totaling 67 acres, which the County hopes to acquire primarily in fee, with one parcel protected by an easement.
1044912	**Soos Creek Regional Trail** PROGRAMMATIC		$7,000,000	**Scope:** The Soos Creek Trail Program funds feasibility, acquisition, design and construction of new segments along the Soos Creek Trail. **Description of Budget Request:** This budget request will fund construction of a segment of the Soos Creek Trail extending north from the current trail terminus at SE 192nd Street to SE 186th Street. In addition, funding will be dedicated to a feasibility and alternatives analysis for two segments of trail on the southern portion extending to Lake Meridian in Kent as well as a future Jenkins Creek Trail alignment in Covington.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1044916	**Parks Tolt River Additions Acquisitions** STANDALONE		$140,500	**Scope:** The aim of this project is to purchase high-quality riparian and floodplain habitat along the lower Tolt River, a regionally significant priority reach in the Snohomish River Basin Salmon Conservation Plan. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes two parcels, totaling 60 acres, which the County hopes to acquire in fee.
1112621	**Lake to Sound Trail** PROGRAMMATIC		$8,235,000	**Scope:** The Lake to Sound Trail program is a multi-jurisdiction, multiple segment trail that extends 16 miles from the mouth of the Cedar River at Lake Washington in Renton to Des Moines Beach Park on Puget Sound. This type of multi-jurisdictional trail requires years of coordination and advanced planning. Segments of the trail will advance on individual timelines. **Description of Budget Request:** This budget request will focus on planning and design for the segments within Renton, Tukwila, and SeaTac.
1121155	**Eastrail Parent Project** PROGRAMMATIC		$17,524,006	**Scope:** The Eastrail phased capital program will ultimately construct approximately 16 miles of paved shared use path connecting Renton, Bellevue, Kirkland, Woodinville, and Redmond. In addition to connecting communities, the trail will also connect existing regional trails including the I-90 Trail, SR 520 Trail, Sammamish River Trail, Cedar River Trail, East Lake Sammamish Trail and Lake to Sound Trail. The program includes rehabilitation of several major bridge structures, acquisition of property, design and construction of interim and paved segments of trail, enhancement of existing segments and overall program management. **Description of Budget Request:** This budget request includes planning and preliminary design funding for the North and South Coulon segments, as well as funding for program management and construction contingency.
1121497	**King County Aquatic Center Program** PROGRAMMATIC		$20,000,000	**Scope:** The Weyerhaeuser King County Aquatic Center (KCAC) was built in 1989 to host the Seattle Goodwill Games in 1990. The complex consists of two main buildings, the Aquatic Center (which includes a dive pool, a competition pool, a recreational pool, and associated support spaces including offices, locker rooms and mechanical rooms) and Banquet Hall (built in 1997), plus three paved parking lots surrounding the buildings. This program funds priority and emergent capital projects to address priority capital rehabilitation needs, major maintenance, repair and safety needs at the KCAC. **Description of Budget Request:** This budget request will be used for rehabilitation and repair projects required to keep the Weyerhaeuser King County Aquatic Center open and functional, including planning, design, and construction to replace outdated mechanical systems, as well as design of parking lot improvements and accessibility improvements.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1121498	**Play Area Rehabilitation Program** PROGRAMMATIC		$2,750,000	**Scope:** The project will fund the removal, rehabilitation, and upgrade of play structures and safety surfacing at parks throughout the King County Parks system as needed for safety. Depending on the current condition of a play area, rehabilitation will vary from full replacement of equipment and safety surfacing for some play areas, to partial equipment or surfacing replacement in other areas. **Description of Budget Request:** This budget request will support implementation of the scheduled rehabilitation projects required to keep the play areas safe and open, while also being responsive to the directive in the Levy Motion for a covered play area and bike park in White Center. Projects for this biennium include Preston Athletic Fields equipment replacement, Lake Geneva Park rehabilitation design, Redmond Ridge Park rehabilitation design, and replacement of safety surfacing at Five Mile Lake Park and Cottage Lake Park.
1121499	**Bridge and Trestle Assessment and Improvement Program** PROGRAMMATIC		$4,000,000	**Scope:** The Bridge and Trestle Program inspects, enhances, repairs, and replaces the bridge and trestle structures associated with King County Parks' Regional Trails System. **Description of Budget Request:** This budget request covers annual inspections, program planning, feasibility studies, and repairs including deck replacement, cap, pile and sill repairs, and scour repair on up to six different regional trail bridges.
1123804	**Green River Trail North Extension** PKS M:GRN RVR TR EXT		$8,350,000	**Scope:** The Green River Trail currently ends at the Cecil Moses Memorial Park along the Duwamish River. The Green River Trail Extension will create a 1.4 mile north-south trail connection adjacent to W Marginal Way Pl S between Cecil Moses Memorial Park and the City of Seattle limits. **Description of Budget Request:** This budget request will provide the remaining funds needed for the construction phase of the project, including $2.35M in grant funding.
1123892	**Ballfield and Sport Court Rehabilitation Program** PROGRAMMATIC		$2,000,000	**Scope:** This program provides funding for critical upgrades and repairs to ballfields and sport courts to keep them open, bring them up to current design guidelines and standards, and improve accessibility and usability. **Description of Budget Request:** This budget request will be used for system-wide bleacher replacement which is required to bring bleachers up to current standards for safety and accessibility. Other anticipated projects include light pole replacement at Mel Olson Stadium.
1123996	**Marymoor Park Improvement Program Parent Project** PROGRAMMATIC		$10,000,000	**Scope:** This program funds priority and emergent projects to address priority capital rehabilitation needs, major maintenance, repair, and safety needs at Marymoor Park. **Description of Budget Request:** This budget request will fund planning, design, and starting implementation of the most critical infrastructure rehabilitation projects at Marymoor Park including replacement/upgrades to critical utilities and roadway/pedestrian safety improvements.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1126266	**Capital Planning and Administration** ADMIN		$37,263,595	**Scope:** This project provides funding for the continuation of the support, planning, development, and stewardship of King County Parks capital projects. **Description of Budget Request:** This request will cover capital project administration labor costs; software license costs including Unifier, Parks' capital project management system, and PRISM software which Parks uses for King County Green Building Ordinance reporting; and Parks' share of the proposed capital project management training program. Costs are estimated based on actuals from 2023-2024 with a modest increase to cover higher rates in general and alignment with operating budget labor assumptions.
1127075	**Lower Newaukum Creek Acquisition** STANDALONE		$36,000	**Scope:** This project will acquire additional natural areas along the Green River to protect habitat in the lower Newaukum Creek basin and at the creek's confluence with the Green River near Whitney Bridge Park, south of Black Diamond. **Description of Budget Request:** This budget request will cover an overspend on the project in 2024.
1129673	**Emergent Need Contingency - Fund 3581** ADMIN		$3,000,000	**Scope:** This project provides a mechanism for funding an existing capital project within the same fund that has insufficient appropriation due to unforeseen circumstances, such as project delays or accelerations. If needed, this project will also provide a source of funding for matching portions of grants. **Description of Budget Request:** This proposal will mitigate the risk of construction bids coming in over budget due to global increases in material costs.
1134312	**Forest Restoration Program** PROGRAMMATIC		$33,623	**Scope:** This program conducts forest restoration projects that are critical to the success of the Million Trees effort and to meeting the Strategic Climate Action Plan (SCAP) goals. **Description of Budget Request:** This budget request will support and sustain Parks' Forest Restoration's ongoing forestry work.
1136778	**Green River Newaukum Creek Preservation** STANDALONE		$1,346,500	**Scope:** King County is seeking funding to acquire property within a regionally significant open space corridor along the Middle Green River and Newaukum Creek. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes eight parcels, totaling 44 acres, which the County hopes to acquire in full or partial fee. $36,000 of the total original funding recommendation will cover an overspend on the PKS CFT Lower Newaukum Creek project (#1127075) from 2024.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1136783	**Parks Vashon Marine Shoreline Acquisition** STANDALONE		$855,000	**Scope:** King County's multiyear project preserves key reaches of marine shoreline on Vashon-Maury Island, preserving regionally significant shorelines, feeder bluffs, and enabling restoration of habitat processes for the health of salmonids and marine and terrestrial wildlife. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's request, which is in collaboration with the Vashon Maury Island Land Trust, includes six parcels totaling 56 acres; the County hopes to acquire the easement interests.
1137278	**Interurban Trail South Improvements Parent Project** PROGRAMMATIC		$3,000,000	**Scope:** This project will identify, design, permit, and implement emergent, major maintenance, and safety projects at priority locations along the Interurban Trail South to ensure trail usability and safety. **Description of Budget Request:** This budget request will be used to identify, evaluate, design, permit, and implement projects on the Interurban Trail South including emergent projects, preventative maintenance, major maintenance, intersection improvements, trail amenities, and repairs to meet current guidelines and standards at priority locations in Kent, Tukwila, Auburn, Pacific, and Algona.
1137279	**Parks Open Space Stewardship Program** PROGRAMMATIC		$2,885,286	**Scope:** This project funds capital improvements, or pass-through funding, to bring newly acquired open space and natural lands into public ownership and build internal capacity to manage this growing inventory as part of the Land Conservation Initiative. **Description of Budget Request:** This budget will request will support the Public Benefit Rating System and forestry technical assistance programs. Additionally, the request will support early actions to safeguard sites for public use following acquisition.
1137281	**Backcountry Trail Rehabilitation Program** PROGRAMMATIC		$2,000,000	**Scope:** The backcountry trail program constructs and rehabilitates backcountry trails in park sites throughout King County. **Description of Budget Request:** This budget request is anticipated to be used for trail rehabilitation projects at Taylor Mountain Forest, Auburn Narrows Natural Area, and North Green River Park as well as other locations still to be determined.
1137314	**Pools Capital Grant** PROGRAMMATIC		$15,180,000	**Scope:** The Public Pools Capital Grant Program provides funding opportunities for projects necessary for the operation and construction of new or existing aquatic centers in King County in order to preserve or increase public access. **Description of Budget Request:** This budget request will fund grant awards to internal and external agencies to support activities related to the renovation and/or expansion of existing facilities or construction of new aquatic facilities in King County.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1137317	**Community Partnerships and Grants - Fund 3581** PROGRAMMATIC		$4,125,000	**Scope:** The Community Partnerships and Grants (CPG) Program provides funding for strategic partnerships that result in the development of new regional recreation facilities. The 2026-2031 King County Parks, Recreation, Trails, and Open Space Levy allows community-based organizations to plan, design, permit, and construct recreation facilities on King County land or within a King County town or city for public benefit. This appropriation will fund those grants and staff to continue management of the program. **Description of Budget Request:** This budget request will fund grant awards to external agencies to support projects that are on King County property and managed by community partners.
1139079	**Capital Improvements to Existing Regional Trail System Program** PROGRAMMATIC		$9,000,000	**Scope:** This program will identify, design, engineer, permit, and implement emergency repairs, major maintenance, and rehabilitation of trails including drainage, safety fencing, mitigation monitoring, landscape maintenance throughout the Regional Trails System. This program work will include major resurfacing and repairs that exceed normal maintenance and will allow Parks to respond to emergency surface repairs or unforeseen trail issues as they occur to ensure trail usability and safety. **Description of Budget Request:** This budget request will go toward a variety of improvements on the regional trail system, including preventative maintenance, trail surface repairs and improvements, signage, pavement markings, access control, intersection improvements, trail mitigation site monitoring and maintenance, and ADA improvements to meet current guidelines and standards. Other work includes planning, legal support, and emergent and emergency projects.
1139161	**Mid Soos Creek Preservation** STANDALONE		$831,327	**Scope:** King County continues a multiyear effort to restore salmon habitat along regionally significant Soos Creek, the largest tributary in the Green/Duwamish watershed. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's request includes 10 parcels, totaling 92 acres, which the County hopes to acquire in fee.
1141650	**East Fork Issaquah Creek Restoration Acquisition** STANDALONE		$231,250	**Scope:** King County continues ongoing efforts to conserve land on the East Fork of Issaquah Creek, along the Issaquah-Preston Regional Trail between High Point and Preston. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes one parcel, totaling 3.23 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1143708	**Parks Manzanita Natural Area Additions** STANDALONE		$293,250	**Scope:** King County is seeking funding to expand King County Parks' footprint on Maury Island. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 39 acres, which the County hopes to acquire in fee.
1143898	**Eastrail I-90 Steel Bridge** STANDALONE		$10,413,991	**Scope:** Spanning I-90 just west of I-405, this former railroad steel bridge crossing is key to a seamless trail experience connecting Renton and points south of I-90 into Bellevue and the rest of the Eastrail. This project will rehabilitate the bridge, which is structurally sound and of adequate width to be safely retrofitted for bike and pedestrian use, and will pave adjacent trail sections completing Eastrail infrastructure in this area of Bellevue. **Description of Budget Request:** This budget request will complete the preliminary design phase and begin final design for the Eastrail steel bridge crossing over I-90.
1143911	**Parks Acquisition Evaluations** PROGRAMMATIC		$400,000	**Scope:** This program provides due diligence funding to evaluate strategic open space acquisitions through appraisals and other feasibility assessments prior to receiving funding awards through the Conservation Futures Tax Advisory Committee recommendation process. The project is intended to operate as a revolving fund that is periodically replenished as funds are secured for acquisitions. **Description of Budget Request:** This budget request will support early acquisition preparation work (e.g., title / appraisals) that is urgent and strategic in order to advance project readiness and strengthen Conservation Futures Tax / Parks Levy applications. This request will also fill small and unexpected financial deltas in order to complete approved acquisitions.
1145903	**Boxley Creek Natural Area Additions** STANDALONE		$250,000	**Scope:** This project seeks to acquire property adjacent to the Boxley Creek Natural Area, which also buffers both sides of the Snoqualmie Valley Regional Trail. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes nine parcels, totaling 51 acres, which the County hopes to acquire in fee.
1145907	**Union Hill Forest Acquisition** STANDALONE		$2,827,160	**Scope:** This project is the third and final request in a multiyear, regionally significant vision to preserve up to 300 acres of forest in the Ames Lake/Union Hill Road area northeast of Sammamish. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This phase of the project includes six parcels, totaling 127 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1147995	**Lake Alice Forest** STANDALONE		$131,250	**Scope:** King County is seeking funding to acquire undeveloped upland forest east of the Raging River and along the Preston Snoqualmie Regional Trail. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's acquisition target includes eight parcels, totaling 49 acres, which the County hopes to acquire in fee.
1147996	**Rattlesnake Mountain Scenic Area Additions** STANDALONE		$525,625	**Scope:** King County seeks to protect undeveloped forest land adjacent to the regionally significant Rattlesnake Mountain Scenic Area and Tollgate Farm. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The property adjacent to the Rattlesnake Mountain Scenic Area include one 5-acre parcel to be acquired in fee, and three parcels, totaling 167 acres, to be protected in easement.
1148012	**South Fork Skykomish - Miller River Conservation** STANDALONE		$125,000	**Scope:** King County continues work to improve water and habitat quality in the South Fork Skykomish watershed, which is regionally significant salmon habitat. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes eight parcels, totaling 55 acres, which the County hopes to acquire in fee.
1148037	**Upper Snoqualmie Conservation** STANDALONE		$482,500	**Scope:** King County is seeking to protect property in the Upper Snoqualmie watershed, which serves as regionally significant headwaters for salmon recovery in the Snohomish Basin. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 116 acres, which the County hopes to acquire in a combination of fee and easement.
1148114	**Five Mile Park, South County Ballfields & Spider Lake** STANDALONE		$443,963	**Scope:** King County is seeking funding to acquire property near Five Mile Lake Park and Lake Geneva Open Space. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 18 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150282	**Healthy Communities & Parks Grant** PROGRAMMATIC		$9,900,000	**Scope:** Funding for this program will be distributed through a Request for Application (RFA) process carried out by King County Parks. This program serves: nonprofit organizations, small or emerging community organizations without a 501c3 status with a fiscal agent, cities, towns, tribal organizations, and metropolitan parks districts. **Description of Budget Request:** This budget request funds grant awards for the first two years of the program, distributed through an RFA process carried out by King County Parks.
1150283	**Ballfield Access & Preservation Grant** PROGRAMMATIC		$3,889,891	**Scope:** Funding for this program will be distributed through a Request for Application (RFA) process carried out by King County Parks. This program serves: nonprofit organizations, small or emerging community organizations without a 501c3 status with a fiscal agent, cities, towns, tribal organizations, and metropolitan parks districts. **Description of Budget Request:** This budget request funds grant awards for the first two years of the program and will be distributed through an RFA process carried out by King County Parks.
1150284	**Climate Resilience Grant** PROGRAMMATIC		$1,650,000	**Scope:** This program is a councilmanic grant program. Parks will provide general guidelines for this program and Council will distribute the funds via the budget ordinance. **Description of Budget Request:** This budget request funds grant awards for the first two years of the program. Parks will provide general guidelines for this program and Council will distribute the funds via the budget ordinance.
1150333	**Site Activation** PROGRAMMATIC		$1,000,000	**Scope:** This program is funded by the Stewardship of Acquired Lands 2026-2031 Parks Levy line item. It provides funds to activate newly acquired properties for public use by constructing small parking areas, wayfinding signage, kiosks, restrooms and/or other amenities. **Description of Budget Request:** This budget request will be used for the planning and feasibility studies needed to identify projects for implementation later in the levy, and/or to provide construction contingency funds for trailhead projects that are in progress from the 2020-2025 levy.
1150334	**Small Capital** PROGRAMMATIC		$2,000,000	**Scope:** This program provides emergent and time critical safety repairs, retrofits, and replacements and small major maintenance project design and/or implementation with the use of in-house county forces. Projects may include small drainage repair projects, pathway accessibility improvement projects, demolitions, electrical/mechanical/plumbing repairs and upgrades, preparation work for placement of prefabricated pit toilets, restroom repairs, park system signage, reroofing projects, fencing, lighting, benches, shelters, and kiosks, and safety and security repairs and upgrades. **Description of Budget Request:** This budget request is expected to go toward picnic table replacements, bench replacements, construction of new picnic shelters, and other emergent needs identified during the biennium.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150335	**Demolition Program** PROGRAMMATIC		$2,200,000	**Scope:** This Environmental Stewardship program funds demolition of derelict or unnecessary structures when new open space properties are acquired. All structure demolition is done following existing federal, state, and local regulations. This program will also fund site security for newly acquired open space properties to prevent illegal activities from occurring on the properties before demolition can be completed. **Description of Budget Request:** This budget request will fund approximately five to 10 demolition projects. Projects currently identified for 2026-2027 include sites near Shadow Lake, Kanaskat Natural Area, and Peterson Lake Natural Area. Other sites will be identified as property is acquired
1150336	**ADA & Accessibility** PROGRAMMATIC		$1,000,000	**Scope:** This program will fund development of the ADA Transition Plan and implementation of projects to remove barriers to accessibility which will be identified by the plan. **Description of Budget Request:** This budget request will be used to complete the ADA Transition Plan and to start the design of priority projects that will be identified in the plan.
1150337	**Other Agency Projects** PROGRAMMATIC		$2,000,000	**Scope:** This program funds the King County staff time required to coordinate, review, issue permits, and provide oversight of projects being implemented by other agencies on Parks property. It will also provide funding for collaboration and cost-sharing with other King County agencies on multi-benefit projects. **Description of Budget Request:** This budget request will cover staff time (planning, engineering, and construction oversight) for existing and emergent agency projects affecting King County Parks property. It will also be used to address emergent projects that are not know yet.
1150338	**Climate Resilience Program** PROGRAMMATIC		$1,500,000	**Scope:** The Climate Resilience program will fund projects whose components create resiliency within the park system to the impacts of climate change, projects that mitigate the impacts of climate change, and projects that reduce the reliance on fossil fuels. Parks CIP projects accounted for in this program line item include Stormwater Park Pilot ($5M), Petrovtisky Splash Pad funding ($1M), White Center Tree Planting ($250K), Water Cooling feature at Steve Cox Park ($1M) and remaining funds ($7M) to be used towards public EV charging. **Description of Budget Request:** This budget request will be used for construction of the Petrovitsky Park Splash Pad and to begin planning for future projects such as a stormwater park pilot and public EV charging.
1150340	**Parks Building Rehab** PROGRAMMATIC		$2,000,000	**Scope:** The Parks building system rehabilitation program addresses emergent and planned major maintenance needs to existing buildings and building systems (e.g., HVAC, roofs, windows, etc.) in structures, buildings, and community centers throughout the county's parks system, keeping facilities clean, safe and open. **Description of Budget Request:** This budget request will be used primarily for rehabilitation projects and repairs at Clise Mansion, which have been deferred for several years and are required to keep the building open. It will also be used for planning and design of future rehabilitation projects at Steve Cox Community Center.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150341	**O&M Shop Improvements** PROGRAMMATIC		$5,000,000	**Scope:** The Environmental Stewardship line item in the 2026-2031 Parks Levy funds planning, design and construction of new operations and maintenance facilities county wide. The program will also fund urgent major maintenance needs at existing operations and maintenance shops as identified by a 2024 facilities condition assessment. **Description of Budget Request:** This budget request will be used for planning and preliminary design efforts for new district shops for Vashon Island and Bear Creek District, as well as the metal shop design at the Central Maintenance Facility. This request also allows for urgent repairs for existing shops identified in a 2024 Facility Condition Assessment to be completed and additional investment in Fleet EV Charging. This current request also provides funding for a new vehicle wash facility in Renton to be shared by King County Roads, Parks, and Fleet.
1150342	**Parks Amenity Rehab** PROGRAMMATIC		$2,000,000	**Scope:** The Park amenities rehabilitation program will fund rehabilitation and/or replacement of existing amenities including items such as restrooms, benches, signage, kiosks, picnic shelters, tables, yurts, and more. **Description of Budget Request:** This budget request will support amenity rehabilitation projects, including the continuation of projects already in progress such as improvements to trailhead kiosks and signage.
1150344	**Drainage Infrastructure Rehab** PROGRAMMATIC		$2,000,000	**Scope:** The Drainage Infrastructure Rehabilitation program is an ongoing effort to systematically address and reduce the backlog of deferred maintenance on non-fish bearing culverts and pipe networks. The program will first establish a structured approach for data collection, conduct condition assessments, and complete a prioritization for all Park owned drainage assets. Based on that planning effort, rehabilitation projects for drainage and non-fish bearing conveyance systems will be identified for design and construction. **Description of Budget Request:** This budget request will be used to establish a structured approach for data collection, conduct condition assessments, and complete a prioritization for all Parks-owned drainage assets, in coordination with King County Water and Land Resources staff.
1150345	**Environmental Remediation** PROGRAMMATIC		$2,000,000	**Scope:** This program will fund remediation costs at sites including, but not limited to, Maury Island Natural Area (Agreed Order), Sunset Playfields (if remediation is determined to be necessary), and potentially future camping sites on Vashon Island. This program will additionally fund incidental environmental assessment and remediation as necessary if new areas of concern are identified. **Description of Budget Request:** This budget request will fund ongoing plant establishment at the Maury Island Natural Area, design for Phase 5 of the cleanup in the Maury Island Natural Area, and potential studies needed to determine the remediation needs at Sunset Park and the Sunset Park Shop.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150346	**Natural Resources** PROGRAMMATIC		$2,750,000	**Scope:** This program funds costs associated with monitoring beaver dams, monitoring and maintaining non-regional trail mitigation sites (regulatory requirement), maintaining landscaping for non-mitigation sites by the landscaping contractor until it is passed over to Operations, and doing initial site studies on newly acquired sites (such as wetland delineations and stream surveys). **Description of Budget Request:** This budget request will be used for natural resource related projects, including monitoring mitigation sites associated with Park sites such as Skyway Park, Derby Creek, Dockton Park, Boulevard Lane Park, and additional emergent sites as needed. It may also include surveys on newly acquired open space property as needed.
1150347	**Site Management Planning** PROGRAMMATIC		$1,000,000	**Scope:** This program will fund development of park site management plans for priority parks. These plans inform the long-term project needs and priorities for a park and include a public engagement process. **Description of Budget Request:** This budget request will be used for site management plans at Tolt MacDonald Park and the Sunset Park and Sunset Park Shop.
1150349	**Skyway Park Community Center** STANDALONE		$10,430,000	**Scope:** This project includes planning, design, and construction of a community center at Skyway Park, as well as site management planning for the entire park. Construction is anticipated to begin during the 2028-2029 biennium and would be funded with a combination of levy funds, REET, and/or financed with REET backed bonds. **Description of Budget Request:** This budget request will be used to complete the final design and construction of a new community center in Skyway Park.
1150387	**Other New Regional Trail** PROGRAMMATIC		$6,000,000	**Scope:** This program funds planning, acquisitions, and preliminary design for potential future trail segments and connections including, but not limited to, Green River Trail, Preston-Snoqualmie Trail, Soos Creek Trail, Cedar River Trail, Green to Cedar Trail, and Snoqualmie Valley Trail. **Description of Budget Request:** This budget request is expected to be used for planning and feasibility studies for connections and new segments on the Cedar River Trail, Soos Creek Trail, and Sammamish River Trail.
1150412	**PKS CFT Middle Fork Snoqualmie Natural Area In-Holdings** STANDALONE		$661,250	**Scope:** King County is seeking funding to acquire properties within the regionally significant Middle Fork Snoqualmie Natural Area, including parcels adjacent to the Middle Fork Snoqualmie River as well as higher elevation inholdings. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. There are 12 parcels included in this project, totaling 200 acres, which the County hopes to acquire in a combination of fee and easement.
1150413	**PKS CFT Ring Hill Forest Additions** STANDALONE		$247,500	**Scope:** King County is seeking funding to acquire vacant upland forested property adjacent to the north end of Ring Hill Forest. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 39 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150414	**PKS CFT Stillwater Natural Area** STANDALONE		$175,000	**Scope:** King County aims to conserve property within the Snoqualmie River floodplain as part of King County's Stillwater Natural Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, approximately 18 acres, which the County hopes to acquire in fee.
1150415	**PKS CFT Three Forks Natural Area Additions** STANDALONE		$782,375	**Scope:** King County is seeking funding to preserve property north of the Three Forks Parks Natural Area and adjacent to the Washington State Department of Natural Resources (WA DNR) Mount Si Natural Resources Conservation Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 112 acres, which the County hopes to acquire via a conservation easement.
1150416	**PKS CFT Lake Youngs Trailhead** STANDALONE		$500,000	**Scope:** King County is seeking funding to acquire a property that is adjacent to the Lake Youngs Trail and across the street from Petrovitsky Park, which currently has an informal trailhead and restroom that is maintained by Parks. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes 7.2 acres to be acquired in fee, consisting of one parcel in its entirety and a portion of a second parcel which will undergo a boundary line changes.
1150417	**PKS CFT Ravensdale Retreat Addition** STANDALONE		$250,000	**Scope:** King County is seeking funding to acquire undeveloped land directly adjacent to the Ravensdale Retreat Natural Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes three parcels and 151 acres, to be secured in a combination of fee and conservation easement.
1150418	**PKS CFT West Tiger Mountain** STANDALONE		$760,000	**Scope:** King County is seeking funding to acquire conservation easements in partnership with the Washington State Department of Natural Resources (WA DNR) and on a privately owned parcel nearby. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes seven parcels, totaling 152 acres, which the County hopes to acquire in full or partial conservation easements.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150419	**PKS CFT Moneysmith Lake** STANDALONE		$482,500	**Scope:** King County is seeking funding to acquire property in the Moneysmith Lake area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This request includes 11 parcels, totaling 68 acres, which the County hopes to acquire in a combination of fee and easement.
1150420	**Fish Passage** PKS M:FISH PASSAGE		$5,000,000	**Scope:** The Fish Passage Restoration program is an ongoing effort to remedy the highest priority fish passage barriers associated with culverts or other instream structures located in King County parks and trails. This program prioritizes the barrier remedies based on substantial upstream habitat gain. It also provides program planning and site inspections to accelerate repairs, rehabilitations, and replacements. **Description of Budget Request:** This budget request will continue to be used to remove barriers to fish passage by repairing or replacing fish-passable culverts. It supports the design of four culverts and construction of three, as well as overall program management, which includes planning, prioritizing, inspecting, preparing grant applications, and interagency coordination.
1150421	**Infrastructure Rehab** PKS M:INFRASTRUCTURE REHAB		$5,000,000	**Scope:** This program addresses emergent and planned major maintenance needs throughout the King County parks system, keeping facilities clean, safe, and open. **Description of Budget Request:** This budget request will support projects focused on repair and rehabilitation of existing parks facilities, including planning, design, and/or implementation of repair and rehabilitation projects at parks including, but not limited to, Cottage Lake Park, Coalfield Park, Dick Thurnau Park, and Preston Mill Park, as well continued development of Parks and Trail Standards. These funds are also used to address unplanned emergency projects needed to keep facilities safe and open.
1150520	**Opportunity Area Acquistions** PROGRAMMATIC		$2,000,000	**Scope:** Individual project scopes are yet to be developed, as acquisitions must be identified and negotiated with willing landowners. Public input and ideas will be key to identifying potential project opportunities. **Description of Budget Request:** This budget request will support open space acquisitions in White Center and unincorporated urban areas. Funds will be awarded separately from the Conservation Futures Tax process.
1150598	**Water Access & Dock Rehab** PROGRAMMATIC		$500,000	**Scope:** The program includes planning, design, and construction of repair and renovation projects to keep the water access and docks clean, safe, and open. Priority sites identified in the levy motion include Cottage Lake, Five Mile Lake, Lake Joy, and Lake Geneva. **Description of Budget Request:** This budget request will be used for planning and preliminary design. Projects at priority sites identified in the levy motion will be scoped to be ready for construction later in the levy.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Parks and Recreation, Fund: 3581 PARKS CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150599	**New Ballfields & Sports Courts** PROGRAMMATIC		$500,000	**Scope:** This program will fund new facilities related to ballfields and sports courts such as adding lighting, constructing new courts, converting existing courts to pickleball, and feasibility studies to identify locations for future cricket fields or other facilities, and/or other facilities identified during community engagement. **Description of Budget Request:** This budget request will be used for planning, feasibility, and preliminary design. A feasibility study for cricket fields in Snoqualmie Valley will be started. Projects will be identified as part of a community engagement effort to be constructed later in the levy.
1150600	**Cottage Lake Pool Rehab** PROGRAMMATIC		$500,000	**Scope:** The program includes planning, design, and construction of repair and renovation projects to keep the Cottage Lake Pool clean, safe, and open. A condition assessment will be performed to identify project needs. **Description of Budget Request:** This budget request will be used for planning and preliminary design of the Cottage Lake Pool rehabilitation project. Projects will be scoped to be ready for construction in 2028-2029.
1150601	**Dog Parks** PROGRAMMATIC		$1,000,000	**Scope:** This program includes planning, design, and construction of new off-leash dog parks and associated amenities at various sites throughout the County. Tentative sites identified in the Off-Leash Dog Park Plan include Lake Geneva Park, North Shorewood Park, and Skyway Park. Other site may be considered when appropriate. **Description of Budget Request:** This budget request will be used for design and potentially construction for one of the dog parks identified in the Off-Leash Dog Park Plan, which will be finalized in 2025.
1150602	**Forest Stewardship Program** PROGRAMMATIC		$1,660,000	**Scope:** This program funds ongoing forest stewardship of King County-owned natural lands. This includes planning and implementing forest projects ranging from large-scale restoration projects with contractor support to smaller-scale actions aligned with the County's Urban Forestry Program. **Description of Budget Request:** Climate Resilience funding for this biennium will be used to sustain and accelerate the pace of larger-scale forest restoration projects managed by Parks Forest Stewardship Program. Much of this funding will support consultant and contractor contracts needed to complete these projects.
1150603	**Grass to Synthetic Turf Conversion** STANDALONE		$1,000,000	**Scope:** This project includes planning, design, and construction of new synthetic turf fields and supporting infrastructure (e.g., stormwater facilities and lighting) at South County Ballfield near Federal Way. Existing fields are natural grass. **Description of Budget Request:** This budget request will be used for the planning phase of this project.
1150604	**Lakeland North Park** STANDALONE		$10,000,000	**Scope:** This project includes planning, design, and construction of a new urban nature park at a recently acquired parcel near Federal Way. Park amenities would include restrooms, picnic shelter, fields, natural play area, and backcountry trails. **Description of Budget Request:** This budget request will be used to finish design and advertise the project for construction, with the majority of construction to be done in 2028
3581 - PARKS CAPITAL		**Total**	**$266,582,848**	
Grand Total			**$266,582,848**	

2026-2027 Proposed Financial Plan
PARKS CAPITAL FUND / 000003581

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	180,631,001	-	180,631,001	-	-
Parks Levy Contribution	4,143,888	244,620,234	248,764,122	253,286,419	208,654,846
Real Estate Excise Tax (REET) 1	17,063,531	3,000,000	20,063,531	-	-
Real Estate Excise Tax (REET) 2	6,048,381	14,930,000	20,978,381	15,570,000	5,000,000
Grants and Contributions	25,000,000	3,763,991	28,763,991	-	-
Miscellaneous	-	268,623	268,623	-	-
Total Capital Revenue	**$ 232,886,801**	**$ 266,582,848**	**$ 499,469,649**	**$ 268,856,419**	**$ 213,654,846**
Capital Appropriation:					
Active Recreation Repair and Renovation	18,207,492	76,680,000	94,887,492	75,570,000	48,600,000
Administrative	11,324,680	40,406,051	51,730,731	32,700,000	32,700,000
Grant Programs	57,293,359	34,744,891	92,038,250	35,317,200	35,873,531
Open Space Acquisition & Land Conservation	31,025,262	41,228,909	72,254,171	43,769,219	37,981,315
Regional and Public Trails	115,036,008	73,522,997	188,559,005	81,500,000	58,500,000
Total Capital Appropriation	**$ 232,886,801**	**$ 266,582,848**	**$ 499,469,649**	**$ 268,856,419**	**$ 213,654,846**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 171,166,403**	**$ 171,166,403**	**$ 202,404,364**	**$ 180,631,001**	**$ 130,863,966**	**$ 136,185,059**
Capital Funding Sources						
Parks Levy Contribution	44,688,035	81,047,308		171,755,708	195,456,650	218,926,769
Real Estate Excise Tax (REET) 1	1,664,415	14,050,040		2,951,332	12,849,815	11,925,797
Real Estate Excise Tax (REET) 2	2,585,979	3,368,869		14,966,814	24,429,656	22,660,335
Grants and Contributions	1,548,120	2,805,093		3,113,897	-	-
Miscellaneous	2,241,323	-		-	-	-
Total Capital Revenue	**$ 52,727,872**	**$ 101,271,310**	**$ -**	**$ 192,787,751**	**$ 232,736,121**	**$ 253,512,901**
Capital Expenditures						
Active Recreation Repair and Renovation	1,771,319	18,105,642		42,255,415	62,100,000	46,170,000
Administrative	320,913	2,002,470		20,181,797	20,787,251	21,410,869
Grant Programs	2,670,804	13,750,000		52,022,446	31,785,480	34,079,854
Open Space Acquisition & Land Conservation	5,088,595	18,426,553		32,457,800	39,392,297	36,082,250
Regional and Public Trails	11,638,279	39,522,047		95,637,329	73,350,000	55,575,000
Total Capital Expenditures	**$ 21,489,911**	**$ 91,806,712**	**$ -**	**$ 242,554,786**	**$ 227,415,028**	**$ 193,317,973**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 202,404,364**	**$ 180,631,001**	**$ 202,404,364**	**$ 130,863,966**	**$ 136,185,059**	**$ 196,379,987**
Reserves						
Dedicated to Budgeted Projects	202,404,364	180,631,001		130,863,966	136,185,059	196,379,987
Total Reserves	**$ 202,404,364**	**$ 180,631,001**	**$ -**	**$ 130,863,966**	**$ 136,185,059**	**$ 196,379,987**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 202,404,364**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.
- Outyear REET 2 assumptions are only reflective of projects with a 26-27 budget proposal.

Appropriation Notes:
- Parks levy revenues are forecasted through 2031 when the new 2026-2031 Parks Levy expires.
- Projects included in the 6-year CIP are in compliance with the adopted 2026-2031 Parks Levy.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Parks Levy revenues are forecasted through 2031 when the new 2026-2031 Parks Levy expires. Revenue estimates are based on the July 2025 OEFA forecast.
- REET 1 & 2 reimbursement revenue is forecasted based on REET balance of historic spending rates.

Expenditure Notes:
- Actual expenditures for 2025 are though May fiscal period.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated on August 28, 2025 by Elka Peterson Horner (PSB) using data from BI Insights, the CIP Spending Plan, OEFA, and PIC.

SOLID WASTE DIVISION

MISSION

The Solid Waste Division brings the best people together to deliver value to customers and residents and continuously improve waste prevention, resource recovery, and waste disposal.

OVERVIEW

The Solid Waste Division (SWD) provides solid waste transfer, disposal, and recycling services at its transfer stations for residents and businesses in all of King County, except for the cities of Seattle and Milton. SWD operates facilities to collect household hazardous waste from residents. Waste collected at these facilities is then properly recycled or disposed. Solid waste from King County is stored in the County-owned Cedar Hills Regional Landfill (CHRLF), where it is monitored and responsibly managed to protect the environment and comply with all applicable regulations.

SWD uses a combination of incentives, technical assistance, and regulations to promote desirable environmental practices by customers, individuals, and businesses, in order to safeguard and enhance the County's natural resources and environment. All SWD waste prevention and recycling programs are intended to educate individuals and businesses about more sustainable practices and encourage them to reduce their waste and recycle more. SWD also provides green building assistance and training to staff throughout the county and in the suburban cities.

In addition, the division manages the Solid Waste Post-Closure Landfill Maintenance fund and provides environmental monitoring and maintenance for closed landfills the County owns or for which the County has custodial responsibility. The activities conducted in this budgetary unit include monitoring landfill gas, managing leachate, and devising cost-effective solutions for landfill systems as the closed and custodial landfills stabilize.

2026-2027 Executive Proposed Operating Budget
SOLID WASTE (EN_A72000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**207,314,157**	**184,632,301**	**517.8**	**3.0**
2025 Annual Budget Biennialized	**414,628,314**	**369,264,602**	**517.8**	**3.0**
Base Budget Adjustments	6,652,414	0	0.0	(1.0)
Decision Package Adjustments	50,178,769	107,061,077	8.0	2.0
2026-2027 Executive Proposed	**471,459,497**	**476,325,679**	**525.8**	**4.0**
2026-2027 Executive Proposed Ordinance	**471,460,000**	**476,326,000**	**525.8**	**4.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_002 Leachate Regulation Compliance Add staffing and equipment necessary to comply with new State regulations on leachate handling, which go into effect in 2027.	577,641	0	3.0	0.0
DS_003 Licensed Hydrogeolgist Add a licensed hydrogeologist position. Solid Waste (SWD) previously relied on existing capacity in other divisions, which is no longer available. Without a licensed hydrogeologist, SWD is at risk of not meeting permit requirements for groundwater monitoring and assessment.	318,027	0	1.0	0.0
DS_004 Water Sampling and Testing Add staff and laboratory costs for increased stormwater sampling and testing, as required by changes in environmental permitting.	455,789	0	1.0	0.0
DS_005 Strategic Planning Add staff to support implementation of the SWD strategic plan, strategic communications, and work to foster a healthy, inclusive, and engaged work environment. These positions will develop and implement strategies that will guide the divisions efforts over the next decade.	1,145,521	0	3.0	0.0
DS_006 Financial Services Support Add staff to support increased financial transaction workload and maintain accounting best practices, while looking for process improvement opportunities.	505,693	0	0.0	2.0

2026-2027 Executive Proposed Operating Budget
SOLID WASTE (EN_A72000)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(467,040)	0	0.0	0.0
Technical Adjustments				
TA_001 Fund Transfers Update the yearly transfers from operating fund 4040 to funds 3810, 3901, 3910, and 1040, as well as Cedar Hills rent, DNRP Director's Office overhead, and B&O tax increases.	7,920,512	0	0.0	0.0
TA_002 Fuel, Supplies, and Repair Services Adjustment Increase funding to right size the operations budget for fuel, supplies, and repair services.	3,000,000	0	0.0	0.0
TA_050 Revenue Adjustments Adjust revenue based on current projections and proposed rate adjustments.	0	107,061,077	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	242,414	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(2,356,000)	0	0.0	0.0
TA_116 Net Zero Adjustment Adjust budget between accounts to better align with projected expenditures.	0	0	0.0	0.0
Central Rate Adjustments	38,836,212	0	0.0	0.0
Total Decision Package Adjustments	50,178,769	107,061,077	8.0	2.0

2026-2027 Proposed Financial Plan

Solid Waste Operating Fund / 000004040

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 49,814,465**	**$ 44,057,071**	**$ 48,923,253**	**$ 46,660,119**
Revenues				
Disposal Fees	151,147,694	339,585,580	402,916,458	461,026,599
Fixed Annual Charge	23,337,835	57,702,797	75,311,668	86,005,954
Moderate Risk Waste Reimbursement Income	3,371,521	7,940,214	8,549,171	9,093,636
Landfill Gas Revenue	223,121	53,805,586	52,715,272	46,393,493
Rental Income	2,554,199	5,306,245	5,633,158	5,981,391
Construction and Demolition Fees	2,010,473	5,200,000	5,407,704	5,688,964
State Grants	349,945	440,000	260,000	260,000
Other	2,549,694	6,345,257	4,502,595	4,562,460
Total Revenues	**$ 185,544,482**	**$ 476,325,679**	**$ 555,296,026**	**$ 619,012,497**
Expenditures				
SWD Operating Expenditures	138,023,828	319,763,870	331,850,436	362,715,116
Debt Service - General Obligation Bonds	22,687,091	88,427,171	147,912,550	190,201,144
Cedar Hills Landfill Rent	3,342,200	9,315,312	9,952,479	10,617,305
INTERFUND TRANSFERS				
Fund 3901 Construction	5,000,000	10,656,073	8,000,000	4,000,000
Fund 3910 Landfill Reserve	13,886,900	31,297,071	36,843,695	43,373,318
Fund 3810 Capital Equipment Recovery	6,500,000	11,000,000	19,500,000	22,600,000
Fund 1040 Landfill Post-Closure Maint.	1,861,857	1,000,000	3,500,000	3,500,000
Total Expenditures	**$ 191,301,876**	**$ 471,459,497**	**$ 557,559,160**	**$ 637,006,883**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 44,057,071**	**$ 48,923,253**	**$ 46,660,119**	**$ 28,665,733**
Reserves				
Recession Reserve	7,557,385	16,979,279	20,145,823	5,943,147
Rate Stabilization Reserve	23,290,569	15,169,000	6,798,009	-
Rainy Day Reserve (30 days)	13,209,117	16,774,974	19,716,287	22,722,586
Total Reserves	**$ 44,057,071**	**$ 48,923,253**	**$ 46,660,119**	**$ 28,665,733**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

1) The Fixed Annual Charge was implemented in 2024 and is invoiced monthly to commercial haulers in addition to the per-ton fees.
2) With the planned acquisition of BEW, Solid Waste expects landfill gas production to begin in earnest in 2026.
3) Most of the rental income comes from the lease of the division's Harbor Island property.
4) All outyear revenue projections are consistent with the rate model and other relevant BFPA growth assumptions.

Expenditure Notes:

1) Includes $37M estimated costs of operating the landfill gas processing plant.
2) Cedar Hills rent increased by Seattle CPI-U from the Q3 2025 BFPA, for 2028-2029 and 2030-2031.
3) The Landfill Reserve Transfer is a per-ton rate used to cover the cost of the landfill closure and infrastructure project, in addition to post-closure car. The 2026 rate is $17.94/ton and the 2027 rate is $19.65/ton.
4) Outyear operating expenditure projections are based on aggregated Q3 2025 BFPA growth assumptions and estimates from the rate model.
5) Outyear interfund transfers are established in the rate model and are based on the projected capital improvement program, reserve policies, and anticipated maintenance projects. The transfers are reflected in the corresponding financial plans.

Reserve Notes:

1) The Recession Reserve is set at 5% of annual disposal revenues.
2) The Rate Stabilization Reserve is a reserve that is used to mitigate future rate increases.
3) 30-day Rainy Day Reserve is based on operating expenditures, debt service, and rental agreements net of grant backed expenditures and services provided to the Moderate Risk Waste program.

Last Updated September 3, 2025 by Elka Peterson Horner (PSB), using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
SW LF POST CLOSURE MAINT (EN_A71500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**2,054,423**	**2,862,818**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**4,108,846**	**5,725,636**	**0.0**	**0.0**
Base Budget Adjustments	(384)	0	0.0	0.0
Decision Package Adjustments	33,910	(4,525,636)	0.0	0.0
2026-2027 Executive Proposed	**4,142,372**	**1,200,000**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**4,143,000**	**1,200,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_050 Revenue Adjustment Adjust revenues to align with current forecast.	0	(4,525,636)	0.0	0.0
Central Rate Adjustments	33,910	0	0.0	0.0
Total Decision Package Adjustments	33,910	(4,525,636)	0.0	0.0

2026-2027 Proposed Financial Plan
SW POST CLOSURE LF MAINT / 000001040

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 5,278,317**	**$ 6,674,721**	**$ 3,732,349**	**$ 2,937,361**
Revenues				
Investment Earnings[1]	100,000	200,000	214,220	229,023
Transfer from SWD Operating 4040[2]	2,837,221	1,000,000	3,500,000	3,500,000
Total Revenues	**$ 2,937,221**	**$ 1,200,000**	**$ 3,714,220**	**$ 3,729,023**
Expenditures				
Post-Closure Maintenance Expenditures	1,540,817	4,142,372	4,509,208	4,900,553
Total Expenditures	**$ 1,540,817**	**$ 4,142,372**	**$ 4,509,208**	**$ 4,900,553**
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 6,674,721**	**$ 3,732,349**	**$ 2,937,361**	**$ 1,765,830**
Reserves				
Custodial Landfill Post-Closure	2,002,416	1,119,705	881,208	529,749
Closed Landfill Post-Closure	4,338,568	2,426,027	1,909,284	1,147,790
Program Contingency	333,736	186,617	146,868	88,292
Total Reserves	**$ 6,674,721**	**$ 3,732,349**	**$ 2,937,361**	**$ 1,765,830**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

[1]Investment earnings projections are based on historical trends and the Q3 2025 BFPA.

[2]Transfers from SWD Operating Fund are designed to maintain reserve balance to cover closed landfill post-closure maintenance period, given projected expenditure levels. The 26-27 proposed transfer has been rightsized to account for a mis-timed transfer in the 2023-2024 biennium, creating an overage, and to draw down fund balance.

Expenditure Notes:

Proposed 2026-2027 expenditures match Pro Forma. Outyear projections assume inflation as published in the Q3 2025 BFPA.

Reserve Notes:

Program contingency reserves are set at 5% of ending fund balance. The custodial and closed Landfill Post-Closure percentages are based on historical patterns and anticipated needs of 30% and 65% respectively.

Last Updated August 28, 2025 by Elka Peterson Horner (PSB) using data from PBCS, BFPA assumptions, data from EBS, analysis of historic costs of operations and maintenance at the sites, and custodial landfill reserve obligations.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3810 SOLID WASTE CAPITAL EQUIPMENT RECOVERY, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3810 SOLID WASTE CAPITAL EQUIPMENT RECOVERY - Solid Waste

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1133925	**Solid Waste Capital Equipment** PROGRAMMATIC		$11,000,000	**Scope:** The purpose of the Capital Equipment Recovery Program (CERP) program is to provide adequate resources for replacement, rehabilitation, and major maintenance of solid waste rolling stock and stationary compactors. **Description of Budget Request:** This budget request supports the acquisition of essential equipment, funded through the division's transfers from the operating fund. The requested amount is aligned with potential forecasted revenues and reflects the division's commitment to proactive financial planning. This appropriation will ensure timely procurement and deployment to meet operational needs.
3810 - SOLID WASTE CAPITAL EQUIPMENT RECOVERY		**Total**	**$11,000,000**	
Grand Total			**$11,000,000**	

2026-2027 Proposed Financial Plan
SOLID WASTE EQUIPMENT RECOVERY / 000003810

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	3,355,344	-	3,355,344	-	-
Transfer from Solid Waste Operating Fund 000004040	6,500,000	11,000,000	17,500,000	19,500,000	22,600,000
Total Capital Revenue	**$ 9,855,344**	**$ 11,000,000**	**$ 20,855,344**	**$ 19,500,000**	**$ 22,600,000**
Capital Appropriation:					
SW CAP EQUIPMENT	8,968,006	11,000,000	19,968,006	19,500,000	22,600,000
SW CERP CAPITAL REPAIRS	887,338	-	887,338	-	-
Total Capital Appropriation	**$ 9,855,344**	**$ 11,000,000**	**$ 20,855,344**	**$ 19,500,000**	**$ 22,600,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 15,621,372**	**$ 15,621,372**	**$ 19,317,602**	**$ 13,811,976**	**$ 11,872,691**	**$ 12,466,326**
Capital Funding Sources						
Transfer from Operating	6,500,000	6,500,000		11,000,000	19,500,000	22,600,000
Sale of Surplus Equipment[1]	107,432	12,734		25,469	25,469	25,469
Interest Revenue	486,942	586,763		757,727	653,005	685,061
Other Revenue	-	207,264		414,527	414,527	414,527
Total Capital Revenue	**$ 7,094,374**	**$ 7,306,761**	**$ -**	**$ 12,197,723**	**$ 20,593,001**	**$ 23,725,058**
Capital Expenditures						
SW CAP EQUIPMENT	2,957,958	8,675,971		14,137,008	19,999,367	23,101,741
SW CERP CAPITAL REPAIRS[2]	440,186	440,186				
Total Capital Expenditures	**$ 3,398,144**	**$ 9,116,157**	**$ -**	**$ 14,137,008**	**$ 19,999,367**	**$ 23,101,741**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 19,317,602**	**$ 13,811,976**	**$ 19,317,602**	**$ 11,872,691**	**$ 12,466,326**	**$ 13,089,642**
Reserves						
Rolling Stock Reserve[3]	10,251,801	10,251,801		11,872,691	12,466,326	13,089,642
Dedicated to budgeted projects		3,560,175				
Total Reserves	**$ 10,251,801**	**$ 13,811,976**	**$ -**	**$ 11,872,691**	**$ 12,466,326**	**$ 13,089,642**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 9,065,801**	**$ -**	**$ 19,317,602**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of May 2025.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

**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.*

Revenue Notes:
1) Projection is based on the average sales proceeds over the three years from 2021 to 2023.

Expenditure Notes:
2) Capital Repairs expenditures are variable and average ~410K annually 2020-2024. In future years, Capital Repairs are budgeted together with general Capital Equipment.

Reserve Notes:
3) Rolling Stock Reserve protects the fund against unanticipated asset retirements and is set at 10% of replacement value of rolling stock in the program.

- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated August 22, 2025 by Elka Peterson Horner (PSB) using data from EBS reports PA-103 & GL33, current CERP spending, open POs, and expenditure projections.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3901 SOLID WASTE CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3901 SOLID WASTE CONSTRUCTION - Solid Waste

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1033496	**Solid Waste Capital Construction Fund Emergent Need** STANDALONE		$1,400,000	**Scope:** This project implements the CIP flexible contingency budget for fund 3901 approved by Council. **Description of Budget Request:** The proposed request will restore the emergent need project budget to its target amount of $20 million.
1033497	**South County Recycling and Transfer Station** STANDALONE		$5,641,388	**Scope:** This project entails siting, designing, permitting, and constructing a new, modern transfer and recycling facility to replace the Algona Transfer Station, which has been in operation since the 1960s and lacks recycling services. **Description of Budget Request:** This appropriation request supports the funding of rolling stock equipment for the transfer station, such as trailers, forklifts, yard goats, loaders, and backhoes, from capital funding sources. The original project budget was based on Factoria Transfer Station, where the CIP covered only major equipment and did not account for rolling stock. This appropriation is necessary to ensure the project's full funding and proper allocation for essential equipment.
1033505	**Solid Waste Capital Project Control Support** ADMIN		$615,436	**Scope:** This project will fund support for SWD to implement standardized project management processes including Capital Project Management Working Group (CPMWG) requirements to ensure compliance with Ordinance 16764 as well as Executive Order 8-1, 8-2, 8-3, and 8-4. This project will fund the work associated with developing, updating, and maintaining Project Information System Management (PRISM) System to track, budget, and report capital projects performance. On-call consultants may also be used as part of this project. **Description of Budget Request:** This request will fund the current project management and project needs for SWD. The budget forecast is based on the current need analysis and anticipated future work requirements. Previous years actual expenditures were used to estimate the future budget.
1033507	**Solid Waste Capital Construction Project Oversight** ADMIN		$120,784	**Scope:** Construction Capital Improvement Program Oversight: This project covers the cost of Capital Improvement Program (CIP) oversight services provided to the Solid Waste Division's Construction Fund projects by the King County Auditor's Office. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3901 SOLID WASTE CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1138579	**Closed Landfill Program** PROGRAMMATIC		$17,851,644	**Scope:** The Solid Waste Division (SWD) maintains the responsibility for nine closed landfills located throughout King County. Seven of these landfills remain in custodial care with regular monitoring. Landfills undergo routine monitoring of groundwater, surface water, wastewater, and landfill gas as needed. They are closed to the public, except at select landfills where some public activities are compatible with the ongoing maintenance activities. These are site-specific projects at closed landfills that will investigate and implement landfill control system improvements to meet regulatory requirements under WAC 173-304 and King County Board of Health Title 10; minimize custodial operations and maintenance requirements; and in some cases develop properties for secondary uses. These projects include planning, design and construction for the identified improvements. The underlying projects consist of the following: 1141328 SWD VASHON FEASIBILITY STUDY; 1143348 SW HOBART LF CVR & GAS CTRL; 1144781 SW ENUMCLAW EICSM; 1147511 SWD CEDAR FALL ENV CNTRL MOD; 1147513 DUVALL ENV CTRLS; 1147514 SWD PUY/KIT ENV CTRL SYS; 1147516 SWD CLOSED LF COVER BIOF; 1148158 SWD CLOSED LANDFILL ASSET REHAB. **Description of Budget Request:** This $17.8M in requested appropriation will address improvements and rehabilitation to the environmental control systems at each closed landfill in the King County system. Activities will allow the division to meet regulatory requirements and include improvements for landfill gas control and treatment system and groundwater networks. The budget request is based on prior work done at some of the sites, notably Cedar Falls and Enumclaw landfills.
1143751	**Solid Waste Electric Vehicle Infrastructure** STANDALONE		$19,777,746	**Scope:** This project will include the development of an infrastructure improvement plan; electric vehicle and equipment service equipment design; and construction/installation of infrastructure improvements necessary to support future electric vehicle and equipment battery charging. **Description of Budget Request:** This request is for additional appropriation to perform the design and construction of the electric vehicle charging infrastructure necessary to be ready to start converting the light, medium, and heavy duty vehicle fleet to battery electric vehicles. This additional appropriation is necessary due to higher infrastructure costs than anticipated in the 2023-2024 request. This 2026-2027 request will cover the additional cost due to inflation and tariffs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3901 SOLID WASTE CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148380	**SWD Haz Waste Services** STANDALONE		$1,656,073	**Scope:** This project would develop a database to manage and report waste tonnage and customer information from moderate risk waste (MRW) collection facilities, mobile collection, and city/tribe sponsored MRW collection events. This project replaces an existing, outdated system and includes both back end and front-end development. **Description of Budget Request:** The requested appropriation will support database user experience planning, final design, implementation, acquisition, and close-out phases of this project. The budget was arrived at in consultation KCIT staff and customer success managers, in collaboration with Hazardous Waste program staff. The project is expected to be finalized in 2027 and this budget is designed to cover project costs and potential contingencies through the full lifecycle.
1148635	**Solid Waste Division Stormwater Improvement - Factoria** SW TS MAJOR ASSET REHAB		$2,482,343	**Scope:** This project will design and implement improvements to the stormwater system to improve the water quality of stormwater discharged from the site. The project will select a design team, bid out the construction, and provide construction management. **Description of Budget Request:** This project is transitioning from a sub-project to a standalone CIP initiative due to the scope and complexity of the required stormwater infrastructure upgrades. This appropriation request supports necessary stormwater infrastructure improvements following elevated E. coli levels detected at the Factoria Recycling and Transfer Station's outfall and stormwater systems. To comply with the City of Bellevue's requirements and meet the State's regulatory obligations, the division must implement necessary corrective actions. The requested appropriation ensures adequate funding for design, environmental permitting, and construction, as well as the necessary project management and oversight to execute the improvements effectively. Cost estimates are based on consultant assessments and comparable projects.
1149637	**Solid Waste Division Harbor Island Dock Repair** STANDALONE		$3,357,800	**Scope:** The project involves inspection, assessment, engineering design, permitting and construction of damaged dock, new fender piles, new timber piles dolphin, new wood decking, and repairs of structural piles and jackets. **Description of Budget Request:** This appropriation supports the initiation of planning and preliminary design phases for the project in the 2026-2027 biennium. The funding will cover anticipated project costs, including staffing and contingencies. The appropriation is needed to sign and execute consultant contracts, advance permitting efforts, and move forward with preliminary design work, ensuring a well-defined scope for future implementation.
1150489	**Solid Waste Division Hobart New Final** STANDALONE		$25,259,655	**Scope:** This project will design and construct a new final cover at the Hobart Landfill. **Description of Budget Request:** The Hobart Landfill post-closure permit has a requirement to complete the 30% design for the new final cover by August 2026 to support having the new final cover installed by 2030. The requested appropriation will support all project phases. The forecasted project costs are based on known planning and design costs and estimated construction costs based on final cover costs from Cedar Hills Regional Landfill, which were modified based on the Hobart acreage.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3901 SOLID WASTE CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150490	**Solid Waste Division Cedar Falls Landfill Gas Improvement** STANDALONE		$14,245,566	**Scope:** This project will design and construct a new landfill gas extraction system for Cedar Falls Landfill. **Description of Budget Request:** This appropriation request supports the necessary improvements to the landfill gas collection and treatment system, as required by the post-closure permit from Public Health – Seattle & King County. To effectively address groundwater impacts and migration issues for Cedar Falls Landfill, the system must be fully active, including the installation of a blower, flare, and all associated equipment. The requested appropriation ensures funding across all phases of the project, enabling comprehensive implementation. The forecasted project costs are based on a combination of other similar projects, including Cedar Hills header replacement, Hobart extraction well installation, and Hobart landfill gas treatment system.
1150491	**Solid Waste Division Vashon Landfill MTCA Cleanup Action and Leachate Lagoon Improvement** STANDALONE		$17,820,507	**Scope:** This project will design and construct the cleanup action and leachate lagoon improvements for Vashon Island Landfill. **Description of Budget Request:** This appropriation request supports the next phases of the cleanup process, following the anticipated finalization of the feasibility study by the end of 2025. The project will then move into the cleanup action plan, design, and implementation. The cleanup action design and implementation will be integrated with the leachate lagoon improvement efforts to maximize efficiency and effectiveness. Forecasted project costs are based on established planning and design expenditures, along with estimated construction costs derived from the feasibility study's cost projections.
3901 - SOLID WASTE CONSTRUCTION		**Total**	**$110,228,942**	
Grand Total			**$110,228,942**	

2026-2027 Proposed Financial Plan
SOLID WASTE CONSTRUCTION FUND / 000003901

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	24,329,834	-	24,329,834	-	-
Bond Proceeds	225,792,203	99,571,672	325,363,875	106,393,626	176,240,196
Transfer from Operating	-	10,657,270	10,657,270	8,000,000	4,000,000
Total Capital Revenue	**$ 250,122,037**	**$ 110,228,942**	**$ 360,350,979**	**$ 114,393,626**	**$ 180,240,196**
Capital Appropriation:					
SW South County Recycling & TS	49,759,871	5,641,388	55,401,259	47,024	-
SW Northeast Recycling & TS	45,793,437	-	45,793,437	89,705,477	44,852,739
SW Facilities Relocation	28,449,676	-	28,449,676	-	-
SW EV Infrastructure	7,890,471	19,777,746	27,668,217	-	-
SW Harbor Island Dock Repair	-	3,357,800	3,357,800	18,679,073	-
SW Permanent Facilities	-	-	-		135,387,457
RNG Facility Acquisition	10,500,000	-	10,500,000	-	-
RNG Facility Major Asset Rehab	9,150,000	-	9,150,000	270,000	-
Other Projects	98,578,582	81,452,008	180,030,590	5,692,052	-
Total Capital Appropriation	**$250,122,037**	**$ 110,228,942**	**$ 360,350,979**	**$ 114,393,626**	**$ 180,240,196**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (8,200,791)**	**$ (8,200,791)**	**$ 8,087,059**	**$ 24,329,834**	**$ 30,187,744**	**$ 34,813,313**
Capital Funding Sources						
Bond Proceeds	36,204,904	161,201,251		118,633,679	153,653,227	126,130,891
Transfer from Operating	2,000,000	5,000,000		10,657,270	8,000,000	4,000,000
Misc Revenue	120,345	146,206		326,897	326,897	326,897
Total Capital Revenue	**$ 38,325,249**	**$ 166,347,456**	**$ -**	**$ 129,617,846**	**$ 161,980,124**	**$ 130,457,788**
Capital Expenditures						
SW South County Recycling & TS	21,413,427	49,530,837		38,603,891	1,097,524	-
SW Northeast Recycling & TS	311,380	508,005		11,120,901	96,841,717	45,049,102
SW Facilities Relocation	4,476,677	17,025,184		10,971,447	4,466,007	1,675,151
SW EV Infrastructure	167,658	483,724		11,913,267	11,411,540	-
SW Harbor Island Dock Repair	-	-		2,854,130	15,877,212	-
SW Permanent Facilities	-	-		-	-	51,224,305
RNG Facility Acquisition	-	59,500,000		-	-	-
RNG Facility Major Asset Rehab	-	850,000		7,879,500	-	-
Other Projects	4,742,920	14,993,744		40,416,800	27,660,555	28,182,333
Total Capital Expenditures	**$ 31,112,062**	**$ 142,891,494**	**$ -**	**$ 123,759,936**	**$ 157,354,555**	**$ 126,130,891**
Other Fund Transactions						
Balance Adjustment [2]	9,074,663	9,074,663		-	-	-
Total Other Fund Transactions	**$ 9,074,663**	**$ 9,074,663**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 8,087,059**	**$ 24,329,834**	**$ 8,087,059**	**$ 30,187,744**	**$ 34,813,313**	**$ 39,140,210**
Reserves						
Dedicated to Budgeted Projects	8,087,059	24,329,834		30,187,744	34,813,313	39,140,210
Total Reserves	**$ 8,087,059**	**$ 24,329,834**	**$ -**	**$ 30,187,744**	**$ 34,813,313**	**$ 39,140,210**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 8,087,059**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed. It also reflects the adopted 2025 Omnibus.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Revenue is based on the 2025 Rate model as well as projected spending on bond-funded projects.
Expenditure Notes:
- [1] An 85% Accomplishment Rate has been factored into the forecast, reflecting historical spending patterns.
- [2] The Balance Adjustment represents a year end accrual for outstanding payments from 2024, ensuring the ending fund balance is accurately reflected.
Reserve Notes:
- The reserve "Dedicated to budgeted projects" is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriation projects or creating a shortfall in the fund.
- The fund does not maintain any other cashflow reserves.

Last Updated on August 27, 2025 by Elka Peterson Horner (PSB) using data from PIC, and EBS report PA-103 & GL33.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Solid Waste, Fund: 3910 LANDFILL RESERVE, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3910 LANDFILL RESERVE - Solid Waste

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1033547	**Landfill Reserve Capital Project Control Support** ADMIN		$643,278	**Scope:** This project will fund support for SWD to implement standardized project management processes including Capital Project Management Working Group (CPMWG) requirements to ensure compliance with Ordinance 16764 as well as Executive Order 8-1, 8-2, 8-3, and 8-4. This project will support CIP landfill activities not connected to a specific CIP project. This project will fund the work associated with developing, updating, and maintaining Project Information System Management (PRISM) System to track, budget, and report capital projects performance. On-call consultants may also be used as part of this project. **Description of Budget Request:** This request will fund the current project management and project needs for SWD. The budget forecast is based on the current need analysis and anticipated future work requirements. Previous years actual expenditures were used to estimate the future budget.
1033548	**Landfill Reserve Capital Improvement Program Oversight** ADMIN		$112,442	**Scope:** This project appropriates funds to cover the cost of CIP oversight services provided to the SWD's Landfill Reserve Fund projects by the King County Auditor's Office. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1148185	**SW CIP Landfills Buffer Acquisition Programmatic Project** PROGRAMMATIC		$3,000,000	**Scope:** The Solid Waste Division has been acquiring property to reestablish the buffer around the western portion of Cedar Hills Regional Landfill. The properties are currently privately owed, and the division has been acquiring as owners have been willing to sell. There are approximately eight remaining properties to be acquired, and the division plans to use this project to acquire them as they are available for purchase. **Description of Budget Request:** To ensure the division is positioned to act quickly when acquisition opportunities arise, SWD is requesting an additional $3 million to supplement the current appropriation. This funding will support the timely purchase of priority parcels as they become available, helping advance the goal of securing all eight identified properties in the buffer zone.
3910 - LANDFILL RESERVE		**Total**	**$3,755,720**	
Grand Total			**$3,755,720**	

2026-2027 Proposed Financial Plan
SOLID WASTE LANDFILL RESERVE FUND / 000003910

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	65,295,402	-	65,295,402	-	-
Bond Proceeds	108,034,885	3,000,000	111,034,885	-	-
Transfer From Solid Waste Opt. Fund 4040	201,400,151	755,720	202,155,871	26,174,640	-
Total Capital Revenue	**$ 374,730,438**	**$ 3,755,720**	**$ 378,486,158**	**$ 26,174,640**	**$ -**
Capital Appropriation:					
AREA 8 CLOSURE	38,873,400	-	38,873,400	3,132,930	-
AREA 9 NAD	89,311,423	-	89,311,423	2,236,323	-
VERTICAL WELLS CNSTR	24,335,533	-	24,335,533	-	-
Area 5/6 Top Deck Dev.	39,471,769	-	39,471,769	4,199,993	-
Area 5/6 Top Deck Closure	54,460,203	-	54,460,203	-	-
Other Projects	128,278,110	3,755,720	132,033,830	16,605,393	-
Total Capital Appropriation	**$ 374,730,438**	**$ 3,755,720**	**$ 378,486,158**	**$ 26,174,640**	**$ -**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 61,292,356**	**$ 61,292,356**	**$ 66,860,775**	**$ 62,010,868**	**$ 61,209,855**	**$ 77,403,750**
Capital Funding Sources						
Bond Proceeds	7,102,108	25,464,946		147,138,905	59,218,224	987,275
Transfer from Operating [1]	6,811,863	13,834,641		31,297,071	36,843,695	43,373,318
Misc Revenue	1,405,872	2,410,065		4,820,130	4,820,130	4,820,130
Total Capital Revenue	**$ 15,319,843**	**$ 41,709,652**	**$ -**	**$ 183,256,106**	**$ 100,882,049**	**$ 49,180,723**
Capital Expenditures						
AREA 8 CLOSURE	4,242,088	11,845,443		31,578,853	2,349,711	-
AREA 9 NAD	4,924,260	12,003,882		40,786,324	35,228,678	-
VERTICAL WELLS CNSTR	164,940	538,749		17,093,564	2,880,936	-
Area 5/6 Top Deck Dev.	-	3,762,579		25,742,437	10,814,174	-
Area 5/6 Top Deck Closure	-	253,368		2,503,067	22,020,417	21,560,221
Other Projects	1,985,509	12,587,120		66,352,873	11,394,238	987,275
Total Capital Expenditures	**$ 11,316,797**	**$ 40,991,140**	**$ -**	**$ 184,057,119**	**$ 84,688,154**	**$ 22,547,496**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 65,295,402**	**$ 62,010,868**	**$ 66,860,775**	**$ 61,209,855**	**$ 77,403,750**	**$ 104,036,977**
Reserves						
Post-Closure Maintenance Reserve [3]	51,700,224	51,700,224		51,700,224	72,314,352	118,957,317
Dedicated to Budgeted Projects	13,595,178	10,310,644		9,509,631	5,089,398	-
Total Reserves	**$ 65,295,402**	**$ 62,010,868**	**$ -**	**$ 61,209,855**	**$ 77,403,750**	**$ 118,957,317**
Projected Shortfall	-	-	-	-	-	14,920,340
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 66,860,775**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed. It also reflects the adopted 2025 Omnibus.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- [1] Solid Waste contribution based on $17.94/ton for 2026 and $19.65/ton for 2027. This is established in the 2025 rate model.

Expenditure Notes:
- [2] Vertical Wells Project currently cash funded based on private usage rules, funding source may change to bond finance if BEW sale is finalized.

Reserve Notes:
- [3] Post Closure Care reserve is dedicated to future projects connected to Care of the Cedar Hills Regional Landfill after closure. Contributions are determined in the 2025 rate model.
- The reserve "Dedicated to Budgeted 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.

Last Updated on August 27, 2025 by Elka Peterson Horner (PSB) using data from PIC and EBS.

WASTEWATER TREATMENT DIVISION

MISSION

The Wastewater Treatment Division protects public health and enhances the environment by collecting and treating wastewater while recycling valuable resources for the Puget Sound region.

OVERVIEW

The Wastewater Treatment Division (WTD) is committed to protecting and improving water quality by providing wastewater collection and treatment for local sewer agencies, which the division has been doing for over 60 years. WTD serves about two million people within a 424-square-mile area, including most of King County and parts of south Snohomish County and northeast Pierce County.

WTD's regional system includes three large wastewater treatment plants (West Point in Seattle, South Plant in Renton, and Brightwater near Woodinville), two smaller wastewater treatment plants (Vashon Island and Carnation), a community septic system, combined sewer overflow treatment facilities, regulator stations, pump stations, and over 391 miles of sewer pipelines.

WTD employs more than 800 people who plan, design, build, and operate treatment facilities. WTD employees also enforce regulations to reduce harmful waste from entering the system and educate the public and businesses on ways to protect water quality. To WTD, success means clean water. It means keeping a promise to another generation that this beautiful environment will be there for them to enjoy. It also means being accountable to WTD's ratepayers and operating a well-managed agency.

2026-2027 Proposed Financial Plan
Water Quality Consolidated / 4611, 8920, 3611, 3612

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 594,549,604**	**$ 552,877,939**	**$ 619,210,852**	**$ 808,137,266**
Revenues				
Sewer Rate	546,111,691	1,264,062,747	1,632,872,231	2,129,717,974
Capacity Charge	98,148,882	216,627,689	239,045,791	258,055,242
Industrial Waste	10,257,956	20,672,511	20,883,403	21,096,834
Resource Recovery	9,508,865	13,365,785	14,179,761	15,043,309
Other Operating Revenues	3,578,294	7,212,388	7,290,557	7,373,485
Investment Income	25,484,213	36,973,422	37,896,811	48,259,710
State Revolving Fund/Public Works Loans, Other	71,194,398	48,024,890	5,617,005	284,000,000
Commercial Paper & Variable Rate Debt (Net)	168,262,292	219,009,650	217,030,056	153,556,483
Bond Proceeds (Net), including defeasance replacement	229,096,648	1,271,799,322	1,695,956,247	1,477,886,077
Total Revenues	**$ 1,161,643,237**	**$ 3,097,748,404**	**$ 3,870,771,862**	**$ 4,394,989,114**
Expenditures				
Salaries and Benefits	*90,463,859*	*198,140,129*	*254,570,570*	*291,525,805*
Supplies	*32,909,113*	*66,108,337*	*60,669,893*	*66,253,040*
Services	*52,370,820*	*111,820,809*	*123,386,883*	*134,741,560*
Intragovernmental & Other	*51,029,627*	*117,952,505*	*135,673,829*	*147,906,478*
WaterWorks Grants and Carbon & Energy Program	*9,923,985*	*8,651,160*	*9,200,073*	*10,046,710*
Operating Expenditures	236,697,404	502,672,940	583,501,247	650,473,593
Capital Expenditures	512,841,547	1,555,657,614	2,323,050,963	2,430,554,431
Debt Service, Defeasance, and Retirements	477,819,487	1,074,669,862	897,658,632	1,373,810,072
Total Expenditures	**$ 1,227,358,438**	**$ 3,133,000,415**	**$ 3,804,210,842**	**$ 4,454,838,096**
Estimated Underexpenditures				
Other Fund Transactions				
Transfers in for Interim Debt Redemption	35,619,839	36,720,178	5,471,699	175,000,000
Transfers in for Bond Reserves (from Bond Proceeds)	(11,576,304)	64,864,747	116,893,695	105,215,652
Total Other Fund Transactions	**$ 24,043,535**	**$ 101,584,925**	**$ 122,365,394**	**$ 280,215,652**
Ending Fund Balance	**$ 552,877,939**	**$ 619,210,852**	**$ 808,137,266**	**$ 1,028,503,936**
Reserves				
Rate Stabilization Reserve	46,250,000	46,250,000	46,250,000	46,250,000
Operating Liquidity Reserve	22,760,570	26,766,405	29,997,284	33,305,617
Emergency Capital Reserve	15,000,000	15,000,000	15,000,000	15,000,000
Construction Cash Balance Reserve	40,000,000	40,000,000	40,000,000	40,000,000
Lower Duwamish Reserve	102,449,278	102,449,278	-	-
Parity Bond Reserve	133,590,481	198,541,306	315,435,001	420,783,927
State Revolving Fund Loan Reserve	219,353	133,275	133,275	-
Total Reserves	**$ 360,269,682**	**$ 429,140,263**	**$ 446,815,560**	**$ 555,339,544**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 192,608,257**	**$ 190,070,589**	**$ 361,321,706**	**$ 473,164,391**

Financial Plan Notes

Please see individual notes for each financial plan.

Last Updated 9/9/2025 by Luke Slaughterbeck and Elena Davert.

2026-2027 Executive Proposed Operating Budget
WASTEWATER TREATMENT (EN_A46100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**236,697,404**	**693,654,245**	**946.0**	**8.0**
2025 Annual Budget Biennialized	**473,394,808**	**1,387,308,490**	**946.0**	**8.0**
Base Budget Adjustments	(6,815,327)	(2,000,000)	0.0	0.0
Decision Package Adjustments	36,093,460	173,606,051	69.0	8.0
2026-2027 Executive Proposed	**502,672,940**	**1,558,914,541**	**1,015.0**	**16.0**
2026-2027 Executive Proposed Ordinance	**502,673,000**	**1,558,915,000**	**1,015.0**	**16.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Chief of Staff Add a Chief of Staff in the Director's Office dedicated to employee culture and engagement, organizational development, and performance management in support of a growing workforce.	566,082	0	1.0	0.0
DS_002 Special Projects Manager Add a Special Projects Manager to manage politically sensitive, inter-governmental, strategic, regulatory, and confidential projects/programs for the WTD's Director's Office (DO). These are typically not traditional capital projects/programs and may be subject to substantial scrutiny of elected officials, citizens, CBOs, NGOs, special interest groups, etc. and may have multiple diverse stakeholders with differing and potentially conflicting desired outcomes.	339,747	0	1.0	0.0
DS_003 Wastewater Capital Construction Safety Specialist Add a Wastewater Capital Construction Safety Specialist to the Director's Office to ensure safety compliance of all capital construction projects within the wastewater treatment and conveyance systems. This position is necessary for the Safety Office to provide continued support to WTD construction projects as the capital program more than triples in the coming years.	77,392	0	1.0	0.0
DS_004 Industrial Waste Consultant Services Add appropriation for consultant Services to Wastewater Treatment Division's (WTD) Industrial Waste Program (IW) which ensures that our delegated pretreatment program responsibilities under our National Pollutant Discharge Elimination System (NPDES) permits are met. Funding is necessary to prevent permit violations.	300,000	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_005 Mitigation & Monitoring Program Vehicle Add one vehicle for Mitigation & Monitoring (M&M) Program to support dedicated staff who frequently conduct work in the field. M&M staff are responsible for inspecting contractor work, conducting monitoring or other inspections, and responding to hazard tree issues when they arise.	60,800	0	0.0	0.0
DS_006 Water Quality Planner/Project Manager Positions Add two capital staff positions to support the delivery of an expanded capital portfolio of programs and projects. Primary focus of project assignments will be asset management, meeting regulatory requirements, responding to climate change, and ensuring sufficient capacity in the regional conveyance system and treatment plants.	74,201	0	2.0	0.0
DS_007 Education & Engagement update and accessibility needs Add ongoing appropriation for increased transportation costs for Wheels to Water transportation program each year and contractor expenses used to support education program implementation.	150,000	0	0.0	0.0
DS_008 Pollution Prevention Coordinator Add a position to support expanding source control/pollution prevention obligations under the West Point Treatment Plant National Pollutant Discharge Elimination System (NPDES) permit and the Clean Water Act. Primary focus of project assignments will be source control coordination across WTD and source control coordination with external partners such as Seattle Public Utilities.	336,817	0	1.0	0.0
DS_009 Utility Rate and Economic Consultant Services Add appropriation for utility rate and economic consultant services. There is significant incremental demand for financial analysis related to multiple concurrent planning, programming, regulatory efforts as well as an expanding annual rate setting process.	150,000	0	0.0	0.0
DS_010 Purchasing, Procurement and Contract Management Staff Add two purchasing, procurement, and contract management staff to address a gap in financial support, oversight, and financial controls to these activities. These positions will improve business functions across the division and minimize critical errors.	357,735	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_011 Administrative Services Supervisor Add an Administrative Services Supervisor in the Technology and Enterprise Services Unit, so that WTD can better manage business needs that must be provided by County agencies outside of WTD such as Risk Management, Fleet, and FMD. This supervisor will be responsible for leading a team that manages relationships with support agencies, service level expectations and tracking, support developing and administering service level agreements and service tracking, in partnership with leadership and WTD units that have specific service support needs	201,183	0	1.0	0.0
DS_012 Utilities/Environmental Economist Add one Utilities/Environmental Economist to prepare program value analyses to better demonstrate that WTD clean water and climate investments have broad and long term environmental and economic value that cannot be demonstrated by the traditional utility cash flow analyses only.	87,754	0	1.0	0.0
DS_013 Program Business & Finance Officers Add two Business & Finance Officers assigned to work with specific teams and programs to provide financial and policy analyses, support business processes, offer budget counsel, and other finance team program support activities. Examples include regulatory-driven project teams, asset management, intergovernmental partnerships, planning efforts, and general finance input needs.	409,981	0	2.0	0.0
DS_014 Brightwater Buildings and Grounds Staffing Add a gardener position to operations staff to support the ongoing Brightwater plant needs, meeting the public expectations for site and long-term serviceability.	330,568	0	1.0	0.0
DS_015 South Treatment Plant Engineer Add an additional plant engineer to the South Treatment Plant operations to provide necessary engineering support mitigating risks associated with safety and compliance. This additional engineer will be dedicated to Management of Change / Life Safety Management.	441,687	0	1.0	0.0
DS_016 Environmental Engineer Add a career service environmental engineer position, building a new environmental compliance core skill set withing the Operations and Maintenance group.	330,905	0	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_017 Industrial Maintenance Program Specialist Add an additional Industrial Maintenance Program Specialist (IMPS) to the Westpoint treatment plant to provide increased level of work order task planning support. This position will provide increased planning capacity for critical and time-sensitive maintenance work for essential plant assets and treatment processes while ensuring safe work practices are pre-planned in advance.	345,102	0	1.0	0.0
DS_018 Industrial Procurement Specialist Staff Add an Industrial Procurement Specialist to provide increased level of management of critical spares inventory and goods & services contracts approaching expiration at WTD South Plant. This position will add increased capacity and resilience to our core mission of the storerooms, ensuring critical spare parts availability while ensuring procurement contracts availability to meet purchase order needs.	273,629	0	1.0	0.0
DS_019 Process Engineer Add one career service Process Engineer to the process team at the West Point Treatment Plant. This onsite position will perform compliance activities with permits and environmental requirements, draft operation reports as required by permits, review future capital projects, and perform real-time performance analysis to optimize plant performance and complete required reporting to Ecology.	320,076	0	1.0	0.0
DS_020 Process Laboratory Specialist Add one career service Process Laboratory Specialist. This position will support wet weather sampling demands at South Plant and West Point.	241,208	0	1.0	0.0
DS_021 Recycled Water Reliability Add appropriation for reclaimed water customer reimbursements. The Willows Run reclaimed water contract requires reimbursement for their purchases of city water when WTD is unable to provide reclaimed water.	700,000	0	0.0	0.0
DS_022 Biosolids Hauling and Application Cost Increases Add appropriation to cover increases in truck repair and maintenance, permitting, and fuel costs and other equipment-related expenses necessary for biosolids hauling and application.	1,350,000	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
WASTEWATER TREATMENT (EN_A46100)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_023 Biosolids Compost Production Add appropriation to cover compost pilot facility operating costs and have a consultant support project scoping for a permanent compost production facility that can also be used for seasonal storage of WTD-produced biosolids.	500,000	0	0.0	0.0
DS_024 Resource Recovery Policy and Research Increase appropriation to cover increased costs of the WTD/University of Washington (UW) Research Award Program for applied wastewater treatment research. Add funding for WTD memberships in two organizations focused reviewing new wastewater treatment technologies and promoting sewer heat recovery.	100,000	0	0.0	0.0
DS_025 South Plant Contracted Security Services Add appropriation to continue contracted security service that was established in October 2022 to protect plant personnel and equipment.	350,000	0	0.0	0.0
DS_026 South Plant Mechanics Add five additional Industrial Maintenance Mechanics with accompanying tools and vehicles to the South Plant Mechanical Team to better staff existing team to better expedite responses to emerging work and to aid in the support of the capital program.	1,769,792	0	5.0	0.0
DS_027 South Plant Electricity Costs Add appropriation for electricity at WTD's South Treatment Plant. Increased cost estimate is driven by both increased consumption and Puget Sound Energy (PSE) rate increases.	2,121,322	0	0.0	0.0
DS_028 Systems Engineer Add an additional Engineer to provide critical engineering support mitigating emergent cybersecurity risks associated with plant control systems. Provide technical administrative support to newly commissioned WTD enterprise level applications including Engineering Content Management System (ECMS) and Enterprise Asset management System (EAMS).	441,687	0	1.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_029 Technical Publications Staff Add one additional technical publications staff to fill a critical long-term need to provide consistent onsite technical resource support for plant operations and maintenance staff directly supporting the safe and reliable operation of Wastewater Treatment Plants and Conveyance facilities. With WTD's Operator-in-Training program now in its 10th year and the operator level of knowledge improvement initiative, this is a critical and necessary element in supporting long-term sustainability for operations and maintenance.	336,840	0	1.0	0.0
DS_030 Treatment Plant Chemical Costs Add appropriation to account for increases in treatment chemical costs. Polymer used in dewatering and sodium hypochlorite used for disinfection are experiencing market-driven price increases. Other estimated increases reflect a combination of additional usage, one-off needs, as well as price increases associated with both inflation and tariffs.	3,127,252	0	0.0	0.0
DS_031 West Offsite Industrial Instrumentation Technician - HVAC Add one Industrial Instrumentation Technician Maintenance position to perform corrective maintenance, preventative maintenance, and service on West Section Offsite HVAC systems residing in any of the wet weather treatment, pump, regulator stations and other miscellaneous structure. The position would also support the upcoming Offsite Capital Program's projects from design through commissioning.	291,090	0	1.0	0.0
DS_032 West Point Industrial Instrumentation Technicians Add three additional positions to the West Point Industrial Instrumentation Technician team to better staff the existing team, assist in performing predictive and preventative maintenance work, expedite responses to emergent work, and aid in the support of the West Point capital program and capital projects.	1,069,649	0	3.0	0.0
DS_033 West Point Industrial Maintenance Electricians Add three additional positions to the West Point Industrial Electrician team to better staff the existing team, assist in performing predictive and preventative maintenance work, expedite responses to emergent work, and aid in the support of the West Point capital program and capital projects.	1,126,603	0	3.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_034 West Point Maintenance Mechanics Add five additional positions to the West Point Mechanical Team to better staff the existing team, assist in performing predictive and preventative maintenance work, expedite responses to emergent work, and aid in the support of the West Point capital program and capital projects.	2,339,972	0	5.0	0.0
DS_035 West Point Electricity Costs Add appropriation for expected Seattle City Light (SCL) rate increases.	799,152	0	0.0	0.0
DS_036 Administrative Support Add two administrative staff at treatments plants to provide increased functional support including administration of large databases for archival of maintenance and engineering documentation, direct support to the section manager, provide documentation quality assurance, and facilitation/support of over eight conference rooms and dozens of multi-use spaces in three geographical locations. This includes Administrative support to an increasing workforce and an expanding capital program.	469,629	0	2.0	0.0
DS_037 Brightwater Supervisors - Mechanical Maintenance and Electrical, Instrumentation and Control Add two Supervisor positions to support Brightwater Mechanical Maintenance and Brightwater Electrical, Instrumentation and Control Maintenance.	650,125	0	2.0	0.0
DS_038 Major Maintenance Repairs Add appropriation for major maintenance repairs due to aging assets, failing assets and unforeseen repairs of assets. This appropriation would cover maintenance and repair efforts that cannot be absorbed by the existing budget and are not capitalizable per County accounting policies.	6,650,000	0	0.0	0.0
DS_039 Workforce Increase for 2026 Capital Program Expansion Add capital staff positions to support all Project Planning and Delivery Units in the delivery of an expanded capital portfolio of programs and projects. Primary focus of project assignments will be asset management, meeting regulatory requirements, responding to climate change, and ensuring sufficient capacity in the regional conveyance system and treatment plants.	2,213,856	0	27.0	8.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_040 Handheld Lidar 3D Scanner Add appropriation to acquire a handheld 3D Lidar Scanner. This will greatly reducing the time it takes to generate a 3D point cloud scan; as much as ten times faster.	60,000	0	0.0	0.0
DS_041 Flow Monitoring & Analysis Support Increase the Flow Monitoring & Analysis (FM&A) group's operating budget for supplies including sensors, and maintenance parts and materials, safety equipment (including gas monitors and confined space entry equipment), and services including hazardous waste disposal, telemetry license fees and cellular data charges. This increase is necessary to support a larger number of monitors in service and price increases in recent years.	814,510	0	0.0	0.0
DS_042 Environmental Lab Technology Maintenance Position Conversions Convert two existing Capital positions at the Environmental Lab to operating positions. These positions are housed in the Water and Land Resources division and funded by a transfer from wastewater.	70,040	0	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	983,012	0	0.0	0.0
Technical Adjustments				
TA_001 Water and Land Resources Division Transfer, Public Health, and Dept Natural Resources & Parks OH Incremental Increase Increase the transfer to WLRD for environmental lab and other services to reflect the inflationary projected increase. Increase the transfer to DPH for the Environmental Health Services Division's (EHS) Toxicologist to reflect the inflationary projected cost increase. Increase transfer to DNRP OH to reflect the inflationary projected cost increase.	4,791,968	0	0.0	0.0
TA_002 Waterworks Grant Program Add an inflationary increase to the Waterworks Grant Program based on 1.5% of WTD 2026-2027 Operating Budget.	797,450	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_003 CIP Overhead Adjustment Adjust budget contra to match actual central service costs being allocated to Wastewater's capital program.	(3,277,764)	0	0.0	0.0
TA_004 Loan Out Labor Inflationary Increase and Services Adjustment Adjust Loan Out Labor (LOL) and Services accounts to accommodate projected inflation consistent with the adopted sewer rate plan.	(9,976,885)	0	0.0	0.0
TA_050 Revenue Adjustment Revise budgeted revenues to match the current forecast.	0	173,606,051	0.0	0.0
TA_111 Overtime Account Adjustment Adjust overtime account for general wage increase.	157,558	0	0.0	0.0
TA_112 Temporary Account Adjustment Adjust temporary account for general wage increase.	49,550	0	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(868,000)	0	0.0	0.0
TA_116 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	10,690,186	0	0.0	0.0
Total Decision Package Adjustments	36,093,460	173,606,051	69.0	8.0

2026-2027 Proposed Financial Plan
Water Quality Operating / 000004611

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 182,815,209**	**$ 86,658,599**	**$ 104,950,517**	**$ 108,181,396**
Revenues				
Sewer Rate	546,111,691	1,264,062,747	1,632,872,231	2,129,717,974
Capacity Charge	98,148,882	216,627,689	239,045,791	258,055,242
Industrial Waste	10,257,956	20,672,511	20,883,403	21,096,834
Resource Recovery	9,508,865	13,365,785	14,179,761	15,043,309
Other Operating Revenues	3,578,294	7,212,388	7,290,557	7,373,485
Investment Income	25,484,213	36,973,422	37,896,811	48,259,710
Total Revenues	**$ 693,089,900**	**$ 1,558,914,541**	**$ 1,952,168,554**	**$ 2,479,546,554**
Expenditures				
Salaries and Benefits	90,463,859	198,140,129	254,570,570	291,525,805
Supplies	32,909,113	66,108,337	60,669,893	66,253,040
Services	52,370,820	111,820,809	123,386,883	134,741,560
Intragovernmental & Other	51,029,627	117,952,505	135,673,829	147,906,478
WaterWorks Grants and Carbon & Energy Program	9,923,985	8,651,160	9,200,073	10,046,710
Total Expenditures	**$ 236,697,404**	**$ 502,672,940**	**$ 583,501,247**	**$ 650,473,593**
Estimated Underexpenditures				
Other Fund Transactions				
Transfers to Capital (3611 & 3612)	(110,349,458)	-	(473,249,495)	(626,954,556)
Transfers to Debt Service (8920)	(282,363,529)	(707,732,922)	(892,186,932)	(1,198,810,072)
Transfers for Debt Defeasance (8920)	(159,836,119)	(330,216,761)	-	-
Total Other Fund Transactions	**$ (552,549,106)**	**$ (1,037,949,684)**	**$ (1,365,436,428)**	**$ (1,825,764,628)**
Ending Fund Balance	**$ 86,658,599**	**$ 104,950,517**	**$ 108,181,396**	**$ 111,489,729**
Reserves				
Rate Stabilization Reserve	46,250,000	46,250,000	46,250,000	46,250,000
Operating Liquidity Reserve	22,760,570	26,766,405	29,997,284	33,305,617
Total Reserves	**$ 69,010,570**	**$ 73,016,405**	**$ 76,247,284**	**$ 79,555,617**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 17,648,029**	**$ 31,934,112**	**$ 31,934,112**	**$ 31,934,112**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections: revenue and expenditure inflation assumptions are consistent with the "Proposed 2026 Sewer Rate and Capacity Charge and 2026-2045 Financial Forecast" transmitted to Council in April 2025.

Revenue Notes:

- Outyear revenue projections are consistent with the Proposed 2026 Sewer Rate and Capacity Charge and 2026-2045 Financial Forecast.

Expenditure Notes:

- 2025 Estimated is reflective of the proposed supplemental requests plus the 2025 Adopted budget.
- Outyear expenditure projections are consistent with the Proposed 2026 Sewer Rate and Capacity Charge and 2026-2045 Financial Forecast.

Reserve Notes:

- Rate Stabilization Reserve as established by *Ordinance 12314, Section 13.D.* allows WTD to include withdrawals from the fund as Revenues under its Bond Ordinance. Balance is available to reduce projected rate increases in the future.
- Operating Liquidity Reserve is 10% of projected O&M spending, and is updated every year based on projected spending. The reserve is funded from operating revenue, but the reserve is part of the operating fund, and increases to it are not shown as an expenditure.

Last Updated 9/4/2025 by Luke Slaughterbeck and Elena Davert using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
WASTEWATER DEBT SERVICE (EN_A46300)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**477,819,487**	**488,546,226**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**955,638,974**	**977,092,452**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	119,030,888	97,577,410	0.0	0.0
2026-2027 Executive Proposed	**1,074,669,862**	**1,074,669,862**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**1,074,670,000**	**1,074,670,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
TA_001 Debt Service Adjustment Adjust the debt service requirement for parity debt, subordinate debt, retirement of interim debt and projected new debt service based on assumptions that support the 2026 sewer rate.	119,030,888	97,577,410	0.0	0.0
Total Decision Package Adjustments	119,030,888	97,577,410	0.0	0.0

2026-2027 Proposed Financial Plan
Water Quality Revenue Bond Fund / 8920, 8921, 8922

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 208,149,702**	**$ 196,573,397**	**$ 261,438,144**	**$ 378,331,839**
Revenues				
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures				
Debt Service	282,363,529	707,732,922	892,186,932	1,198,810,072
Debt Defeasance	159,836,119	330,216,761	-	-
Retirement of Interim Debt	35,619,839	36,720,178	5,471,699	175,000,000
Total Expenditures	**$ 477,819,487**	**$ 1,074,669,862**	**$ 897,658,632**	**$ 1,373,810,072**
Estimated Underexpenditures				
Other Fund Transactions				
Transfers from Operating (4611) for Debt Service	282,363,529	707,732,922	892,186,932	1,198,810,072
Transfers from Operating (4611) for Defeasance Appropriations	159,836,119	330,216,761	-	-
Transfers In for Interim Debt Redemption	35,619,839	36,720,178	5,471,699	175,000,000
Transfers In For Reserves (from Bond Proceeds)	(11,576,304)	64,864,747	116,893,695	105,215,652
Total Other Fund Transactions	**$ 466,243,183**	**$ 1,139,534,609**	**$ 1,014,552,327**	**$ 1,479,025,724**
Ending Fund Balance	**$ 196,573,397**	**$ 261,438,144**	**$ 378,331,839**	**$ 483,547,491**
Reserves				
Parity Bond Reserve	133,590,481	198,541,306	315,435,001	420,783,927
State Revolving Fund Loan Reserve	219,353	133,275	133,275	-
Total Reserves	**$ 133,809,834**	**$ 198,674,581**	**$ 315,568,276**	**$ 420,783,927**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 62,763,564**	**$ 62,763,564**	**$ 62,763,564**	**$ 62,763,564**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections are consistent with the "Proposed 2026 Sewer Rate and Capacity Charge and 2026-2045 Financial Forecast" transmitted to Council in April 2025.

Beginning Fund Balance:

- 2025 Beginning fund balance includes Bond and SRF reserves.

Expenditure Notes:

- $175m expenditure in 2031 is WIFIA refunding payment.

Reserve Notes:

- Parity Bond Reserve requirement prescribed under Ordinance 18587. Requires a reserve equal to maximum annual debt service on outstanding parity bonds. State Revolving Fund (SRF) Loan Reserve required by loan agreements with the Dept. of Ecology. See Ordinance 18020 for SRF loans approved in 2015. Reserve is equal to the annual debt payment on each loan and must be maintained through the final maturity date of the loan. SRF Loan agreements established after 2018 no longer require reserves.

Last Updated 9/4/25 by Luke Slaughterbeck and Elena Davert using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3611 WATER QUALITY CONSTRUCTION - Wastewater Treatment

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1037498	**Structures / Site Improvement** PROGRAMMATIC		$20,110,000	**Scope:** The Structures and Site Improvements Program includes projects that are focused on implementing modifications, improvements, or upgrades to the structures, buildings, and property owned by the Wastewater Treatment Division (WTD) necessary to meet operational needs. Other improvements may be required to bring the structures up to current code, increase safety, or minimize vandalism. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed, and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects in all phases of project delivery. The total request is based on a combination of current existing subprojects, pending expected subprojects, and an analysis of historical program spending. The requested budget will fund structural and safety improvements to WTD structures for operational needs including replacing roofing over equipment and fence upgrades to improve facility security. Expenditures will include fully burdened staff labor, consultant contract, vendor contract, and construction contract expenditures. The Estimate at Completion has increased as additional years have been incorporated into the forecast.
1037549	**Capital Project Oversight** STANDALONE		$681,068	**Scope:** This project funds project oversight activities for the Wastewater Treatment Division Capital Improvement Program by the King County Auditor's Office. The project also supports Proviso P1, Section 110, Budget Ordinance 17941 (2014) related to improvements in WTD's planning and conceptual estimating processes, including communicating costs to upper management, a trend analysis program, and basis of estimate assumptions. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1037765	**Water Quality Capital Outlay** STANDALONE		$992,000	**Scope:** This project provides funding for the replacement or acquisition of capital equipment or rolling stock for plant, operations, and engineering personnel. These are discrete purchases not included in a capital project budget and are not suitable for classification as a minor asset management (MAM) project. **Description of Budget Request:** The budget requested is based on potential capital outlays and equipment replacement cost estimates including expenditures for vendor contracts.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1037767	**Biosolids Site Development** STANDALONE		$1,667,000	**Scope:** Work under this project provides planning, engineering, and geographic information systems (GIS) services in support of the WTD biosolids forestry application program. It also provides funds for improvements to forestry sites to allow biosolids application, including the construction and reconstruction of trails/roads used by the application equipment. **Description of Budget Request:** This requested appropriation will support ongoing forest application of biosolids via trail building and mapping. The expenditure includes fully burdened staff time and consultant contracts.
1037789	**RWSP Conveyance System Improvements** PROGRAMMATIC		$10,702,000	**Scope:** Conveyance system improvement planning is driven by the Regional Wastewater Service Plan's (RWSP) adopted conveyance standard of being able to convey the 20-year peak flow. For purposes of constructing facilities to meet future demand, the design standard used for planning new conveyance facilities is to accommodate the 20-year peak flow as projected in 2070. The year 2070 is based on 50-year planning horizon, which is considered a reasonable timeframe for modeling future wastewater flows. The program is a roll-up of sub-projects covering everything from staff labor to future capital projects and other expenses incurred to perform conveyance planning for the region. The Conveyance System Improvement (CSI) project provides an opportunity for the County and local agencies to jointly address common conveyance issues, leverage available resources, and minimize customer disruption. The County values and encourages local sewer agency involvement as planning in the wastewater service area moves forward. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects. In 2026 and 2027, this program continues to work on the CSI Plan Update, including finalizing the regional needs assessment, completing development of conceptual projects to address identified needs and prioritization of those conceptual projects. Flow Monitoring will continue to provide ongoing flow monitoring support and maintenance of flow meters in the separated system, including purchases of additional flow monitoring equipment. Ongoing GIS support for the separated system will also occur. The 2026-2027 biennial budget request is based on historical staff labor expenditures and some flow meter purchases.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1037808	**RWSP Local Systems I/I Control** STANDALONE		$1,949,000	**Scope:** The scope of this project is to routinely update the Regional Infiltration and Inflow (I/I) Control Plan, track plan implementation progress, and implement certain aspects of the plan. This program supports capital investment decisions related to the wastewater conveyance system including the scope, size and timing of projects. Work completed through the program provides WTD with information on the scope of projects to improve capacity and on whether long term conveyance capacity improvement needs can be reduced in scope and/or delayed. The update of the 2005 Executive's Recommended Regional I/I Control Program was initiated in 2025. The update will identify cost-effective strategies that could be implemented throughout the region to minimize the need for system improvements and reduce costs for capacity projects. **Description of Budget Request:** This is an ongoing program that funds all I/I reduction planning work. The budget being requested will be used to staff labor and consultant contracts for the scheduled work. Phase 2 of the I/I Plan Update effort will kick off in early 2026. In conjunction with the Regional Wastewater Services Plan (RWSP), WTD will explore a short list of I/I strategies that will inform the three RWSP actions related to Separated Conveyance Planning. In mid 2027, the consultant will begin developing the implementation plan and the I/I Plan Update document. Expenditures are split between a consultant contract supporting the I/I Plan Update and staff labor.
1038098	**CSO Control & Improvement** PROGRAMMATIC		$6,129,000	**Scope:** This programmatic project provides modeling and technical support for the Combined Sewer Overflow (CSO) program, which will inform future capital projects within the CSO Long-Term Control Plan (LTCP). This plan is being executed to comply with the stipulations of the County's modified 2013 Federal Consent Decree. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects. The requested budget will fund planning activities for future CSO projects that include developing and updating models of the combined sewer system, developing CSO-related GIS data, and performing conveyance inspection and flow monitoring that will support CSO projects. Expenditures will include fully burdened staff labor, consultant contracting and vendor contracting expenditures.

1038099	**Mitigation Site Maintenance and Monitoring** STANDALONE		$5,544,000	**Scope:** Major capital projects in the Wastewater Treatment Division (WTD) sometimes impact critical areas (e.g. streams, wetlands, steep slopes and their buffers) leading to permit conditions that require long-term monitoring and maintenance of mitigation sites. The Mitigation and Monitoring Program (program) ensures performance standards outlined in permits are met. This program is ongoing. Each year there is a potential for additional mitigation sites to be added if a WTD project will occur within critical areas or their buffers. **Description of Budget Request:** The appropriation requested will support the ongoing work of the Mitigation and Monitoring Program. Key milestones include anticipated closure of the North Kenmore Portal, Kent-Auburn Conveyance, Richmond Beach encroachment, and North Creek interceptor mitigation sites, as well as wetland requirements for Brightwater TP construction. Some new sites will enter the program's portfolio, including North Mercer Enatai, ESI-8, Interbay, Heathfield Forcemain, and likely other smaller projects. Expenditure types will include landscaping contractor costs, monitoring equipment purchases, consultant work orders for various technical surveys, and staff labor.
1038273	**Odor / Corrosion Control** PROGRAMMATIC		$16,197,000	**Scope:** The Odor/Corrosion Control Program includes asset renewal and replacement projects that correct, mitigate, prevent or rehabilitate the effects of hydrogen sulfide or other corrosion damage; overhaul or replace failed odor/corrosion control equipment that has reached the end of its useful life; improve safety, reliability, efficiency or increase redundancy related to odor/corrosion control systems; and code required upgrades for odor/corrosion control equipment. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed, and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects in all phases of project delivery. The total request is based on a combination of current existing subprojects, pending expected subprojects, and an analysis of historical program spending. The requested budget will fund odor control and corrosion-related improvements including corrosion prevention projects, new mobile odor control units, and ventilation improvement projects. Expenditures will include fully burdened staff labor, consultant contract, vendor contract, and construction contract expenditures.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1038295	**Biosolids Forestry Equipment** STANDALONE		$877,000	**Scope:** The Biosolids Forestry Equipment project provides funding for the refurbishment and purchase of equipment for biosolids application in forestry environments. Forestry equipment needs regular parts replacement from regular use in rugged settings. Properly maintained equipment provides for predictable, safe, and efficient operations. **Description of Budget Request:** This is an ongoing project without typical phases. The requested budget will be used to fund the planned purchase and major refurbishment of forestry biosolids application equipment such as applicators and excavators.
1038335	**Electrical / I&C** PROGRAMMATIC		$21,086,000	**Scope:** The Electrical and Instrumentation and Control (I&C) Program includes asset renewal and replacement projects that enhance the treatment process, overhaul or replacing failed electrical and I&C equipment or electrical I&C equipment that has reached the end of its useful life, improve safety, reliability, efficiency or increase redundancy of the electrical I&C systems and code required upgrades for electrical I&C equipment. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects in all phases of project delivery. The total request is based on a combination of current existing subprojects, pending expected subprojects, and an analysis of historical program spending. The requested budget will fund electrical and instrumentation and control improvements including uninterruptable power supplies and fire alarm system replacements. Expenditures will include fully burdened staff labor, consultant contract, vendor contract, and construction contract costs. The Estimate at Completion has increased as additional years have been incorporated into the forecast.
1048049	**WTD CIP Contingency Fund** STANDALONE		$20,000,000	**Scope:** This project will provide contingent budget authority to be used according to the requirements established in ordinance 14122, Section 6F and hereby added as a new section to K.C.C. chapter 4.04. and revised in ordinance 17929 (November 2014). **Description of Budget Request:** The appropriation request is based on actual and anticipated contingency transfer needs to maintain the $50 million balance as allowed by King County code to address capital project construction contract price uncertainty under the high inflation economic conditions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1113189	**Process Replacement/Improvement** PROGRAMMATIC		$17,173,000	**Scope:** The Process Replacement /Improvement Program delivers projects needed to enhance or improve the treatment process by adding redundancy, improving safety, improving operating efficiency, or enhancing maintenance practices. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design, and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** The program is asking for additional appropriation to cover more identified and requested projects under the program. The additional appropriation will cover the ongoing issue of aging infrastructure requiring more replacement projects.
1113196	**Mechanical Upgrade & Replacement** PROGRAMMATIC		$27,594,000	**Scope:** The Mechanical Upgrade and Replacement Program includes asset renewal and replacement projects that replace or upgrade mechanical systems at wastewater facilities such as pumping systems, hydraulic systems, and heating and ventilation systems. Project may also improve efficiency and/or provide safety improvements for operators and upgrades to meet current codes. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects in all phases of project delivery. The total request is based on a combination of current existing subprojects, pending expected subprojects, and an analysis of historical program spending. The requested budget will fund electrical and instrumentation and control improvements including uninterruptable power supplies and fire alarm system replacements. Expenditures will include fully burdened staff labor, consultant contract, vendor contract, and construction contract costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1113247	**Pipeline Replacement** PROGRAMMATIC		$11,975,000	**Scope:** The Pipeline Replacement Program delivers projects that address both conveyance piping and treatment plant process piping system asset renewal and replacement needs. Conveyance pipelines include the collection and conveyance system, pump station piping, and connections to treatment facilities. The treatment plant process piping conveys fluids such as wastewater, potable and non-potable water, sludge, gases, chemicals, and air. These projects enhance the treatment process, overhaul, rehabilitate, or replace failed conveyance and piping systems and provide life cycle replacement of equipment that has reached the end of its useful life. These projects also improve safety, reliability, efficiency or increase redundancy of the piping systems and code required upgrades. This programmatic project funds a number of subprojects that vary in value but are typically less than $5,000,000 total project cost. The number of subprojects varies as projects are completed and new subprojects are added through the project request process. As a result, subprojects delivered in this program are in various phases from planning, design and through construction. In addition, this programmatic project is sometimes used to initiate upgrade or replacement projects throughout the year that may later develop into standalone projects. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects in all phases of project delivery. The total request is based on a combination of current existing subprojects, pending expected subprojects, and an analysis of historical program spending. The requested budget will cover the ongoing issue of aging infrastructure requiring more replacement projects. Expenditures will include fully burdened staff labor, consultant contract, vendor contract, and construction contract expenditures.
1113334	**Comp Planning & Reporting** PROGRAMMATIC		$14,241,000	**Scope:** This programmatic project resources the Wastewater Treatment Division's (WTD) comprehensive planning functions. The planning functions include on-going planning and reporting for combined sewer overflow (CSO) control. This project also supports planning for potential changes to water quality regulatory requirements, and policy development and planning level coordination for WTD. The program supports coordination efforts with Seattle Public Utilities (SPU) including short- and long-term planning and regulatory coordination. Any new initiatives or capital planning requirements fall under this program. **Description of Budget Request:** This is an ongoing program that funds multiple planning subprojects. The requested appropriation will fund subprojects that will deliver a series of planning support materials for CSO program implementation components, CSO long-term control plan, water quality analysis planning efforts, climate change planning efforts, and implementation of the Rainwise program. Expenditures will include fully burdened staff labor, consultant and vendor contracting costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1113351	**Lab CAMP** STANDALONE		$2,005,000	**Scope:** This project is for annual capital purchases of new, replacement and/or refurbished capital laboratory equipment, analytical instrumentation and some building systems used for sample collection and analyses and facility compliance for the King County Environmental Laboratory Capital Asset Management Program (CAMP). **Description of Budget Request:** This appropriation requested will be used to upgrade electrical outlets, conduits, and panels, purchase replacement Trace Organic and Conventional instrumentation, incubators, chillers, safety and security systems and infrastructure. Expenditures will include vendor contract costs.
1116800	**North Mercer Island & Enatai Interceptors Upgrade** STANDALONE		$12,563,375	**Scope:** This project will increase the reliability and capacity of the existing North Mercer Island Interceptor to convey the 20-year peak wastewater flows projected through the year 2060 from service areas in North Mercer Island, the southwest portion of Bellevue, and the Town of Beaux Arts Village. Project construction will include approximately 17,210 linear feet of new sewer pipeline and related features starting at King County's North Mercer Pump Station in Mercer Island and proceeding through an upland alignment on a portion of Mercer Island mostly following the I-90 greenway trail/park. The pipeline will then enter Lake Washington and run approximately 1,400 linear feet under the lakebed from north Mercer Island, across the East Channel of Lake Washington, to Enatai Beach Park in Bellevue. From Enatai Beach Park, a new sewer pipeline will be installed using horizontal directional drilling technology under the Enatai hillside to King County's Sweyolocken Pump Station adjacent to Mercer Slough. The Project will also rehabilitate the existing Enatai Interceptor pipeline that is located in Lake Washington, from Enatai Beach Park, through Mercer Slough, to the Sweyolocken Pump Station. The North Mercer Pump Station will be upgraded in order to support the new pipeline, and the City of Mercer Island's Lift Station 11 and some Mercer Island-owned local sewer lines will be modified in order to continue to convey flows from Mercer Island's sewer system. **Description of Budget Request:** The budget requested in the 2026-27 Biennium will fund completion of the project. Expenditures will include fully burdened staff labor, consultant contracting costs, and construction contracting costs. The total project cost has increased since the last budget request, driven by a higher-than-expected level of effort to coordinate construction resulting in additional consultant support, permitting, and other coordination effort costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1123626	**SP Biogas and Heat Systems Improvements** STANDALONE		$8,670,781	**Scope:** The scope of work for this project includes two primary components: heating system upgrades and near-term biogas system improvements. The heating system scope involves replacing the existing boiler, installing new heat extractors, and adding a backup boiler to meet projected heating demands through 2040. The new equipment will be integrated into both existing and new plant facilities. The biogas system scope focuses on extending the life of the existing biogas upgrading system. Key upgrades include replacing gas dryers, critical control valves, and instrumentation; installing a flash tank; and adding a fourth waste gas burner to accommodate future capacity needs. The scope also includes the addition of a siloxane removal system to meet revised gas quality requirements and a thermal oxidizer to minimize greenhouse gas emissions. As part of a subsequent update, the scope was expanded to replace three heat-damaged waste gas burners with larger units and to replace three obsolete scrubber water pump and turbine assemblies to improve biogas upgrading system reliability. **Description of Budget Request:** The requested appropriation will fund the construction and closeout phases. Expenditures will include fully burdened staff labor and contract costs. Estimated project cost has increased since the last budget request due to a scope addition to replaced additional aged biogas equipment, along with additional construction management services and added staff support needed to complete the improvements.
1126444	**WTD Capital Projects Closeout** PROGRAMMATIC		$1,396,000	**Scope:** The project will fund and track costs incurred by WTD capital projects after they have been completed and closed out in the accounting system. **Description of Budget Request:** In the 2026-27 Biennium, this program will continue to support any emerging post-construction issues, with two subprojects supporting facility drawings and asset data collection which are not funded during other capital projects yet essential for ensuring the accuracy and currency of critical infrastructure information. Expenditures will include fully burdened staff labor and consultant contracting costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1127126	**Joint Ship Canal WQ CSO Control** STANDALONE		$19,750,000	**Scope:** This project funds King County's share of the capital costs for the Joint Ship Canal Water Quality Project (SCWQP), a Combined Sewer Overflow (CSO) control project with Seattle Public Utilities (SPU). SPU is the lead agency for design, construction and operation of this facility. The SCWQP is a joint project between SPU and King County Department of Natural Resources and Parks (DNRP) that will provide offline storage with a deep storage tunnel constructed between the Ballard and Wallingford CSO areas, on the north side of the Ship Canal. The SCWQP will control SPU's Ballard CSO basins (Outfalls 150,151, and 152), Fremont (Outfall 174) and Wallingford CSO basins (Outfall 147), DNRP's 3rd Avenue West Regulator (DSN 008), and 11th Avenue NW Regulator (DSN 004). This is a 2.7-mile long and 18-foot, 10-inch-inside-diameter storage tunnel to capture and store 29 million gallons of stormwater mixed with sewage from the six CSO sites during a storm event. County has agreed with City that County pay 35% of the Capital Cost of the project. **Description of Budget Request:** The appropriation request for the 2026-2027 Biennium will fund construction of the final elements of the SCWQP, the Tunnel Effluent Pump Station (TEPS) and Ballard Conveyance. Expenditures will include fully burdened staff labor and payments to Seattle Pacific Utility in accordance with the Joint Project Agreement.
1127489	**West Point Primary Sedimentation Area Roof Structure** STANDALONE		$2,619,521	**Scope:** The scope of the West Point Treatment Plant Primary Sedimentation Area Roof Structure project includes two phases. The first phase, which is completed, seismically retrofitted the east and west primary sedimentation roof structures, replaced odor control ducting, removed concrete framing elements, and installed a partial roof canopy over the influent ends of the East and West Primary Sedimentation basins. The second phase, the Primary Tank Coating, is in progress and includes applying a protective coating to the sedimentation tanks to enhance their durability and extend their operational life. **Description of Budget Request:** The requested funds will cover the completion of the construction project, including fully burdened staff labor and construction contract expenses. Since the last budget, the project's Estimate at Completion has increased. Material price increases and supply chain disruptions for roofing and odor control ductwork have led to increased construction costs and schedule delays. Additionally, coating work has been postponed to align with other critical projects at the West Point Treatment Plant, further contributing to cost escalations due to the delays.
1128354	**Interbay Force Main & Odor Control** STANDALONE		$30,586,863	**Scope:** This project will replace the Interbay Pump Station (Seattle) dual 36" force mains with 42" ductile iron pipe, line the dual 48" force mains and 96" gravity line, rehabilitate the force main discharge structure (FMDS) and construct an odor control facility at the FMDS. The scope includes lining of the 96-inch gravity line located north of the FMDS. **Description of Budget Request:** This project is requesting appropriation to support the implementation and closeout phases. The project estimate at completion has slightly increased since FY2025 budget submittal due to the current market conditions being impacted by material shortages, increased production costs, and increased labor costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1129528	**Small Generator Replacement at Various Offsite Stations** PROGRAMMATIC		$5,595,000	**Scope:** The program will replace small standby generators at 15 regulator stations (RS) and outfalls in Seattle. It currently has three subprojects, which groups installation sites to streamline design, permitting, and construction processes. The sites include Ballard Regulator Station, Lake City Tunnel Regulator Station, Montlake Boulevard Regulator Station, Norfolk Street Regulator Station, 8th Avenue South Regulator Station, Brandon Street Outfall Station, Chelan Regulator Station, Connecticut Street Regulator Station, Dexter Avenue Regulator Station, Hanford Street Outfall Station, Hanford Street Regulator Station, Harbor Avenue Regulator Station, King Street Regulator Station, South Michigan Street Outfall Station, and South Michigan Street Regulator Station. **Description of Budget Request:** The requested appropriation will fund the design phase. Expenditures will include fully burdened staff labor and consultant contract costs.
1129529	**WPTP PE and RAS Pipe Restoration/Replacement** STANDALONE		$24,836,463	**Scope:** The scope of this project involves inspecting, restoring, and replacing corroded pipelines in the Primary Effluent (PE), Waste Activated Sludge (WAS), and Return Activated Sludge (RAS) systems of the Secondary Treatment System (STS) at the West Point Treatment Plant. Specific tasks include replacing 12 existing magnetic flow meters in the PE and RAS pipelines, installing an isolation valve in the WAS pipeline, and adding soil resistivity monitoring on the PE headers of the aeration tanks to assess corrosion potential. Additionally, the project will include the installation of additional pipe bracing on the PE and RAS pipes to meet seismic standards. The scope has been updated to include the replacement of pipe vaults, as it was determined during a constructability review that the piping within the vaults could not be replaced without significantly damaging the vault structures. **Description of Budget Request:** This project is requesting appropriation to support implementation and closeout phases in the 2026/27 biennium. Expenditures will include fully burdened staff labor, consultant contract, and construction contract costs. Estimated project cost has increased since the last budget submittal, primarily driven by scope refinements, rising material and labor costs, and constraints identified during design that required the replacement of key infrastructure instead of rehabilitation as previously assumed.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1129534	**Sammamish Plateau Diversion** STANDALONE		$6,255,000	**Scope:** This project will design and build a conveyance line capable of diverting up to 9.14 million gallons per day (MGD) of flow from the Southwest Lake Sammamish area north to the Brightwater Treatment plant using the following elements: Reach 1: 24-inch diameter, 8,600-foot gravity pipeline running north to a newly constructed 7.8 MGD intermediate pump station. Reach 2: 8 and 16-inch diameter, 1,600-foot parallel force mains and discharge structure. Reach 3: 27-inch diameter, 8,200-foot gravity pipeline and connection structure. **Description of Budget Request:** The appropriation request will fund preliminary and final design activities. Expenditures will include fully burdened staff labor and consultant contract costs. Estimated project cost has increased due to updated assumptions developed during the alternatives analysis process. The current estimate reflects more detailed scope assumptions, current market conditions, and more complex construction assumptions based on the technical analysis and stakeholder engagement performed over the last two years. Updated assumptions include a deeper pipe installation and additional environmental and permitting requirements.
1129536	**WTD Capital Project Formulation** PROGRAMMATIC		$2,207,000	**Scope:** This program evaluates capital project requests and develops conceptual planning-level documents to provide a basis for cost estimating and future project planning. **Description of Budget Request:** In the 2026-2027 Biennium, the program will deliver about 10 Formulations per year based on historical actuals with the budget requested being based on Formulation schedule, spending, contingency, and consultant contracting. Expenditures will include fully burdened staff labor and consultant contract costs.
1129538	**Technology Assessment and Innovation Project** STANDALONE		$2,889,000	**Scope:** The Technology Assessment and Innovation Program (TAIP) is involved in numerous concurrent testing and technology assessment activities, including evaluation of technologies and process changes that can improve the performance or reduce the operating costs of wastewater treatment. Recent TAIP examples include the areas of energy/resource recovery, wastewater treatment systems optimization, nutrient management, and trace contaminant removal technology evaluations. **Description of Budget Request:** The requested appropriation will support four program staff who will continue to support execution of treatment plant optimization plans and nutrient reduction evaluation under the Puget Sound Nutrient General Permit (PSNGP), collaboration on multiple Water Research Foundation projects, support of treatment plant process staff, and execution of technology evaluations through pilot testing.

1134066	**Regional Wastewater Services Plan (RWSP) Update** STANDALONE		$7,382,000	**Scope:** The overall objective of this scope of work is to develop a Regional Wastewater Services Plan (RWSP) Update for King County's regional wastewater system to guide near-term (up to 10 years) and long-term (10 to 40 years) investments by WTD in regional water quality. In addition to comprehensively assessing all demands on the regional wastewater system, the overall planning process will include regional dialog with interested parties about investment priorities, water quality benefits relative to cost, wastewater rate affordability, and the priorities and associated tradeoffs. The planning process will be guided by and seeks to define a future vision for the utility that is consistent with WTD's mission. The plan shall identify a path forward for WTD that: provides a strategic plan to guide future investments; allocates the right dollars to the right projects at the right time; ensures the core mission to protect water quality; achieves the best water quality benefit for the investments made; results in affordable wastewater utility rates into the future; reflects the County's initiatives, including equity and social justice and strategic climate action planning. The planning process will also update the Regional Wastewater Services Plan policies in King County Code 28.86. **Description of Budget Request:** The Clean Water Plan was in a pause through 2023 to consider feedback on the planning process from interested parties then adjust and restart. The restarted planning process will continue to focus on the need to set a direction for investments in the regional wastewater system and water quality. The restarted process is expected to include a large amount of engineering, science, economic, and financial work as well as continued robust regional engagement. This work will be done by internal staff with support from multi-disciplinary consultant resources under one or more contracts. The estimated project cost has increased since the last budget submittal, driven by the revised scope since the planning effort has been restarted, including the addition of condition assessments of existing system assets.
1134068	**Alki Permanent Standby Generator** STANDALONE		$4,479,410	**Scope:** This project will replace existing portable low-capacity generator set with a higher capacity generator at the Alki Wet Weather Treatment Facility in order to provide the standby power at the Alki Wet Weather Treatment Facility and 63rd Ave Pump Station. **Description of Budget Request:** The appropriation request is based on analysis of project schedule, spending, contingency and the timing of project completion.
1134073	**Division Wide VFD Replacement Program** STANDALONE		$3,252,000	**Scope:** This program will identify, prioritize, and replace low voltage, end of life, and obsolete variable frequency drives (VFDs) throughout the King County Wastewater Treatment Division (WTD) system. The program also addresses emergent replacement of failed VFDs. This program aims to replace approximately 14 VFDs each year. **Description of Budget Request:** The program is a division-wide asset lifecycle management program that is in implementation phase. The requested appropriation is to complete planned asset replacements as they approach their end of life. The estimate at completion has been increased as the project's lifespan has been extended from 2026 till 2033 to continue replacing VFDs. In the next eight years (from 2026 to 2033), the program will target replacing 112 VFDs that will be approaching their end of life.

1136151	**Black Diamond Payments** STANDALONE		$518,000	**Scope:** This project commits funds for the payment of Soos Creek Water & Sewer District (District) for the use, design, construction, operation, maintenance, and depreciation of the District Conveyance Facilities and to provide reimbursement of appropriate capital costs incurred by the District for the County's use of such facilities. The Parties agree that the County will only pay that portion of the District's capital costs related to improvements which are necessary to convey the County's regional wastewater flows from Black Diamond. The Parties understand and expect that the District's customer base will increase during the time of this Agreement and the District will be solely responsible for the cost of construction of the District's Conveyance Facilities necessary to meet the capacity needs of the District's increased customer base. **Description of Budget Request:** The appropriation request is based on historical reimbursement to the Soos Creek Water District for the capital and operating costs per a Council-approved interlocal agreement between the County and the District.
1139042	**Treatment Planning Program** PROGRAMMATIC		$9,569,000	**Scope:** The Treatment Planning Program provides comprehensive near-term and long-term planning for wastewater treatment at treatment plants and at the regional system level to provide adequate treatment capacity and meet treatment regulatory requirements. **Description of Budget Request:** This appropriation request supports multiple subprojects that will continue capacity-related alternative analyses, studies, and projects to address capacity limitations, support King County's nitrogen reduction strategy and Puget Sound Nitrogen General Permit Optimization Plan. Expenditures will include fully burdened staff labor and consultant contract costs.
1139043	**Elliott West Wet Weather Treatment Station** STANDALONE		$37,403,000	**Scope:** The Elliott West Wet Weather Treatment Station (EWWTS) Project consists of new and upgraded treatment facilities to treat combined sewer overflows (CSOs) prior to discharge through the existing outfall in Elliott Bay in Seattle. The project will replace and upgrade the screening facility, complete pump modifications, add ballasted sedimentation technology for solids removal, replace the existing onsite chlorine disinfection system with a new ultraviolet light (UV) disinfection system, complete electrical upgrades, and complete modifications to the operation of the Mercer Street Tunnel for additional equalization. **Description of Budget Request:** This project is seeking appropriation to support the final design phase. The expenditures will cover fully burdened staff labor and consultant contract costs. The project estimated costs have increased since the last budget submittal as the project design has progressed from 15 percent to 30 percent design stage. Scope refinements include additional pump station upgrades and additional electrical components. Updated construction methods, including changes to excavation shoring methods, along with current market conditions have contributed to the higher estimate.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139050	**South Plant Chemical ORT and Dewatering Carbon Scrubber Improvements** STANDALONE		$1,505,000	**Scope:** The initial conceptual scope of the project is to design and implement the replacement of major components of the odor control system in the South Treatment Plant Dewatering Building, including the odor reduction tower (ORT) and carbon scrubber. The goal is to eliminate the exhaust of a corrosive chemical that has caused significant damage to nearby equipment and building materials. This scope may be revised based on the results of the alternatives analysis, including findings from the ongoing investigation into the root cause of the corrosive exhaust. **Description of Budget Request:** This request for appropriation is to support design and implementation phases. Projected spending includes fully burdened staff time. The estimate at completion has decreased since 2025 budget submittal mainly due the change in scope where the project will only focus on the near-term efforts of the carbon tower supply blower and carbon scrubber improvements.
1139052	**WPTP Instrument & Service Air Replacement** STANDALONE		$14,212,386	**Scope:** This project will plan, design, and implement all work necessary to replace or refurbish the existing instrument and service air (IA/SA) system equipment at West Point Treatment Plant. This equipment includes compressors, air dryers, and associated mechanical, electrical, and piping. **Description of Budget Request:** This project is requesting appropriation to support implementation and closeout phases. Expenditures will include fully burdened staff labor, consultant, and construction contract costs. The total estimated costs have increased since the last time budget was requested as the project has completed alternatives analysis and updated the project scope. Cost estimate drivers include increased complexity of the design and additional costs of coordinating with other ongoing construction projects in the treatment plant.
1139053	**South Plant Screening Dewatering Units Replacement** STANDALONE		$850,000	**Scope:** The main objective of this project is to replace obsolete raw sewage screenings dewatering and grit dewatering equipment at the South Treatment Plant in Renton. This equipment removes water and organic material from grit that has been removed from the wastewater process prior to disposal. Updating the equipment will add reliability to the system. **Description of Budget Request:** This project is requesting appropriation to fund the design phase starting in 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1139054	**HVAC Replacements and Refurbishments** PROGRAMMATIC		$12,969,000	**Scope:** The primary scope of this project is to strategically replace failing critical infrastructure within the Wastewater Treatment Division's (WTD)'s heating, ventilation, and air conditioning (HVAC) systems. This programmatic project will be ongoing in order to keep HVAC systems operating as designed. **Description of Budget Request:** This project is requesting appropriation to support implementation and closeout phases. Expenditures will include fully burdened staff labor, equipment purchases (modern HVAC components), consultant contract costs for compliance and design assessments and construction contracts for mechanical and electrical upgrades.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139056	**South Interceptor Rehabilitation** STANDALONE		$30,644,000	**Scope:** The conceptual scope of this project is to rehabilitate 1,623 linear feet of the South Interceptor and associated structures located in the City of Renton. The work would include the rehabilitation of 445 linear feet of 72-inch and 1,185 linear feet of 90-inch diameter reinforced concrete pipe. Up to seven maintenance holes may also be rehabilitated. In addition, modifications may be made to the junction structure at the South Interceptor and Eastside Interceptor, located at the South Treatment Plant, to allow for isolation of flows during rehabilitation. The project anticipates the design, installation, and operation of a sewer diversion pumping system, along with all necessary traffic control and restoration activities. **Description of Budget Request:** The requested appropriation will support the final design and construction phases. Expenditures will include fully burdened staff labor and construction contract costs to issue a notice to proceed (NTP). The cost estimate has increased from the prior budget request. This is driven primarily by an updated construction cost estimate, which had more detail and accuracy with regard to quantities and pricing. This created related increases to design and construction allowances, as well as moderate increases to labor and contingency.
1139063	**Matthews Park PS Odor Control Replacement** STANDALONE		$2,128,000	**Scope:** The objective of this project is to extend the useful life or replace the odor control system at the Matthews Park Pump Station (PS) in the Sand Point neighborhood of Seattle. **Description of Budget Request:** This project is requesting appropriation to support design in 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The cost estimate has increased since the initial budget request as the project has developed the charter and moved from a rough order of magnitude estimate to a conceptual scope that includes replacement of the odor control equipment and ancillary equipment.
1139064	**South Plant Raw Sewage Pump #3 Replacement** STANDALONE		$8,007,139	**Scope:** The conceptual scope of this project is to replace raw sewage pump (RSP) #3 at South Treatment Plant. The project scope is anticipated to also include installing new motor control center (MCC), variable frequency drive (VFD), and pump motor. **Description of Budget Request:** This requested appropriation will fund final design and closeout. Expenditures will include fully burdened staff labor and consultant contract costs. The budget forecast increase since Gate 1 is primarily due to a design contract amendment. It includes all pre-procurement, design, and SDI tasks through the life of the project. The total cost of the amendment is approximately $3.66M. This amendment increased the total project budget by approximately $2.9M. The overall scope of the project did not change during negotiations, so the current list of assumptions and constraints has not changed since Gate 1.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139069	**Hidden Lake PS Raw Sewage Pump Replacement** STANDALONE		$3,127,000	**Scope:** The conceptual scope of this project is to replace the raw sewage pumps at the Wastewater Treatment Division's (WTD's) Hidden Lake Pump Station in Shoreline, including rehabilitation of the force main and associated mechanical, electrical, instrumentation and controls, structural work. **Description of Budget Request:** This requested appropriation will support planning and design activities in 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1139097	**M Street Trunk Rehabilitation** STANDALONE		$40,581,069	**Scope:** The M Street Trunk Rehabilitation Project will be delivered using the Progressive Design-Build (PDB) process and is part of WTD's Pilot Collaborative Delivery Initiative. This project will rehabilitate 13,900 linear feet of 18, 24, 30 and 36-inch diameter severely deteriorated reinforced concrete pipe and rehabilitate 45 precast concrete maintenance holes and restore over 100 lateral connections along the M Street Trunk between maintenance holes GR21-34A and R18H-78A located in the City of Auburn. To support construction phasing, the work is divided into zones based on pipe diameter: Zones 18, 24, and part of Zone 30 are included in Design Package 1 for construction during the 2025 dry weather work window. Zone 36 and the remaining section of Zone 30 are included in Design Package 2 for construction during the 2026 dry weather work window. At Gate 2 the project team proposed replacing and upsizing the pipeline in Zone 36 as part of the preferred alternative. This recommendation was based on information provided by WTD modeling showing capacity issues in that pipeline resulting from the reduction of the insider diameter of the pipeline when a structural liner was installed. In April 2025 WTD modeling provided new information that showed rehabilitating the pipeline would not cause capacity issues and the project team is proceeding after approval at Gate 3 with using CIPP lining technology to rehabilitate the pipeline in Zone 36 rather than replacing and upsizing the pipeline. **Description of Budget Request:** The requested appropriation will fund the construction and closeout phases. The total estimated costs have increased since the last time budget was requested as the project has completed alternatives analysis and has refined design details, updated construction methods.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139098	**Offsite Level Controls and Communication Upgrade** PROGRAMMATIC		$6,794,000	**Scope:** The scope of this program is to bring all offsite facility wet well level controls and communications equipment into conformance with WTD Design Standards to improve safety, reliability, and operability. This program will replace obsolete level controls and communications equipment at Pump Stations (PS), Regulator Stations (RS), and Combined Sewer Overflow (CSO) facilities located throughout the service area. This programmatic project will group upgrades at multiple facilities into subprojects. **Description of Budget Request:** This project is requesting appropriation to support a design phase. Expenditures will include fully burdened staff labor and consultant contract costs. Total estimated costs have increased following the programmatic alternatives analysis, driven by refined scope and design assumptions including added complexity at certain types of stations, individualized control panels, and updated level control technology.
1139099	**South Plant Barscreen Upgrade** STANDALONE		$1,682,000	**Scope:** The conceptual scope of this project is to replace bar screens at the South Treatment Plant in Renton, WA. The bar screens remove debris, such as cans, rocks, sticks, and rags from the plant influent. The single-rake barscreens will be replaced with either new single-rake or multi-rake barscreens. This will ensure compliance with the 3/8” maximum barscreen spacing per WAC 173-308-205 to maintain biosolids quality. The project must also assure the screening process maintains sufficient hydraulic capacity to fully utilize the capacity of the raw sewage pumps. **Description of Budget Request:** This project is requesting appropriation to support planning and design in 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1139101	**Lakeland Hills PS Facility Replacement** STANDALONE		$10,892,000	**Scope:** The objective of this project is to replace the existing Lakeland Hills Pump Station in Auburn, WA. The pump station's assets are at the end of their lives, obsolete, and not supported by the original equipment manufacturers. The new project will also include an evaluation of the existing force main and an investigation and evaluation for relocation of the pump station as part of the alternative analysis phase. The project will also evaluate the feasibility of moving the pump station outside of the current park property. This project has been identified as one of the best opportunities at WTD for advancing King County's Equity and Social Justice and sustainability goals. **Description of Budget Request:** This project is requesting appropriation to support preliminary and final design in 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The total estimated costs have increased since the last time budget was requested as the project has completed alternatives analysis and has refined design details. The current estimate includes updated site assumptions, added stormwater and storage infrastructure, larger equipment to meet operational needs, and improved facility layout for maintenance access. Additional factors include escalation, decommissioning of the existing pump station, and expanded chemical and surge control systems.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1139102	**Lake Hills Boulevard Siphon Replacement** STANDALONE		$434,000	**Scope:** The scope of this project is to rehabilitate or replace the Lake Hills Boulevard Siphon in Bellevue, WA. The siphon is an asbestos cement (AC) pipe that consists of dual 10-inch-diameter pipes that form a 1/3-mile-long (approximately 1,900-linear-foot) siphon that connects a City of Bellevue local sewer line to the King County Lake Hills Interceptor. **Description of Budget Request:** The requested appropriation will support the final design phases of the project. Projected spending includes fully burdened staff time and design consultant procurement costs.
1139106	**Brightwater Neuros NX-300 Blower Replacement** STANDALONE		$5,491,142	**Scope:** The conceptual project scope includes replacing the seven first-generation Neuros NX-300 blowers at the Brightwater Treatment Plant with modern, new-generation turbo blowers. The conceptual scope includes removing the existing blowers and related equipment, carefully demolishing the old systems, and installing the new units in phases to minimize disruption to plant operations throughout the process. **Description of Budget Request:** This project is requesting appropriation to support design phase and a notice to proceed (NTP) for construction scheduled in 2027. Expenditures will include fully burdened staff labor and consultant contract costs.
1141134	**West Point Electrical Improvements** STANDALONE		$142,683,000	**Scope:** The West Point Electrical Improvements project will modernize and enhance electrical infrastructure at the West Point Treatment Plant. Specifically, the project will: Replace 330 aged electrical assets to increase system reliability and reduce unplanned downtime. It will relocate nine flood- prone electrical assets to improve operational resiliency. It will also integrate significant infrastructure upgrades, including the installation of solar photovoltaic (PV) systems, deployment of EV charging stations, fiber optic enhancements, and the construction of an Electrical Building. **Description of Budget Request:** The requested appropriation will fund preliminary and final design in 2026 and 2027. Additional appropriation is requested to issue a notice to proceed for General Contractor/Construction Manager (GC/CM) construction package in 2026. The construction package includes the construction of Electrical Building 705. The projected expenditures encompass fully burdened staff hours and costs for consultant and construction contracts.
1143829	**Nitrogen Removal Optimization: Near-term Capital Program** PROGRAMMATIC		$3,654,000	**Scope:** This program will identify and implement small scale, near-term capital projects to reduce nitrogen discharges from South Treatment Plant, Brightwater Treatment Plant, and West Point Treatment Plant. The program intends to deliver these projects in a programmatic fashion to maximize benefit and minimize compliance risk with the Puget Sound Nutrient General Permit (PSNGP). Implementation of these initial selected strategies and continued optimization will require small scale, near-term capital investment to support operations, reduce non-compliance risk, reduce operational and process impacts, and improve total inorganic nitrogen (TIN) removal. **Description of Budget Request:** The requested appropriation will fund pilot projects at Brightwater Treatment Plant, South Treatment Plant, and West Point Treatment Plant. Expenditures will include fully burdened staff labor and consultant contract costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1143831	**STP RAS Pods Piping and Component Replacement** STANDALONE		$4,079,000	**Scope:** The conceptual scope of this project will replace the Return Activated Sludge (RAS) piping and related components at South Treatment Plant. **Description of Budget Request:** This project is requesting appropriation to support preliminary and final design in the 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs.
1143832	**WPTP Oxygen Generation System Refurbishment** STANDALONE		$506,815	**Scope:** This project will refurbish the oxygen generation system at the West Point Treatment Plant. Components included in the refurbishment will include the feed air blower system, oxygen product blowers, various small diameter valves, PLCs, silencer separators, and the liquid oxygen (LOX) system. The project will mitigate future equipment failures that could reduce plant capacity and impact ability to perform secondary treatment processes. **Description of Budget Request:** This project is requesting appropriation to support construction and closeout phases. Expenditures will include fully burdened staff labor and consultant contract costs. The estimate at completion has been reduced since 2025 budget submittal as the work for electrical improvements in the OGADS building was moved to another capital project, WPTP Electrical Improvements Project.
1143833	**Ovation Lifecycle Controls Lifecycle Program** PROGRAMMATIC		$10,947,442	**Scope:** The objective of this program is to systematically replace critical hardware components and obsolete software in the Ovation control systems at the West Point Treatment Plant, South Treatment Plant, and Brightwater Treatment Plant. **Description of Budget Request:** This program is requesting appropriation to fund implementation and closeout phases. Expenditures will include fully burdened staff labor and consultant contract costs.
1143834	**West Point Digestion Capacity Expansion** PROGRAMMATIC		$6,430,000	**Scope:** The objective of this project is to design and construct a solids processing system to increase digestion capacity at West Point Treatment Plant (West Point). The Treatment Plant Flows and Loads study concluded that West Point digestion capacity is currently approaching its solids loading limit. The recommended alternative is Thermophilic Phased Anerobic Digestion (TPAD) with Batch Tanks to provide long term digestion capacity and Class A biosolids. **Description of Budget Request:** This project is requesting appropriation to fund consultant's services in developing the digesters expansion system planning, developing master facility plan for West Point Treatment Plant, SEPA/NEPA environmental review, conducting planning level studies, and developing preliminary engineering report for the program and receive Ecology's approval on the plans and reports. The current estimate is based on the concept defined during the options analysis, which has defined some high-level scope assumption.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1143835	**Cathodic Protection Program** PROGRAMMATIC		$3,217,000	**Scope:** The objective of this program is to extend the useful life of the King County wastewater conveyance system assets by providing adequate cathodic protection (CP) of conveyance infrastructure. This program will deliver prioritized subprojects that upgrade, refurbish, or replace failed CP systems across the County. It will effectively address subproject backlog, which will help prevent future unnecessary corrosion and extend the useful life of force mains located throughout the King County Wastewater Treatment service area. **Description of Budget Request:** This request for appropriation is to support the planning, preliminary, final design, implementation and close out phases of the program's subprojects in the 2026/27 biennium. The appropriation request is based on a list of pending expected subprojects. Expenditures will include fully burdened staff labor, consultant contract costs, and construction contract costs.
1143862	**Division-Wide UPS Replacement Program** STANDALONE		$4,598,000	**Scope:** The scope of this program is to track, monitor, and proactively replace uninterruptible power supplies (UPS) as they approach end of life. **Description of Budget Request:** This requested appropriation will be used to replace UPSs of different sizes that are at the end of their life or approaching the end of their useful life. The spend forecast includes cost of the equipment, construction cost, startup and testing services and staff labor to support the work.
1143863	**South Plant Influent Gates & Actuators Replacement** STANDALONE		$1,353,000	**Scope:** The scope of this project is to replace the four existing Influent gates and actuators at South Treatment Plant. The hydraulically operated influent gates, one at the entrance of each raw sewage conduit, control the rate of sewage flow into the plant. The actuators are part of the hydraulic system that operates the gates. The preliminary scope of work includes the replacement of the influent control system (ICS) gates 1 through 4, associated actuators, control wiring, motor control center, and canopy. The gates are to be replaced in-kind. The scope will include weather protection for newly installed equipment. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in the 2026/27 biennium. Costs will include fully burdened staff labor and consultant costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1143864	**STP Secondary Sedimentation Tanks Retrofit** STANDALONE		$268,000	**Scope:** Project is divided in two phases. Phase 1 is a pilot phase and includes modifications of selected secondary sedimentation tanks, stress testing, and an evaluation of the modifications to determine if performance has been improved. The scope of Phase 2 will be informed by the results of Phase 1. Phase 1 (pilot) scope of work includes modification of the energy dissipating inlets (EDI) and relocation of the organic skimmer to selected secondary sedimentation tanks and stress testing to determine if performance has been improved. Phase 2 scope of work includes retrofits to tanks 5 - 20 (pods 2, 3, 4, and 5) and retrofits to tanks 21 - 24 (pod 6). Retrofits to tanks 5 - 20 (pods 2, 3, 4, and 5) include modification of the energy dissipating inlets (EDI) and relocation of the organic skimmer. Retrofits to tanks 21 - 24 (pod 6) includes relocation of the organic skimmer and modification to the underflow skirt. 4/1/2023 Update: Testing conducted by the Treatment Planning Program under the South Treatment Plant Clarifier Study (#1142543) indicated that performance improvement to the primary clarifiers might not be warranted for further consideration at this time. Primary clarifier capacity and its improvements will be considered in the Long-Term Treatment Plan (#1144532). Therefore, the focus of this project will only include retrofits to the secondary sedimentation tanks. **Description of Budget Request:** This project is requesting appropriation to support design in the 2026/27 biennium. Costs will include fully burdened staff labor and consultant costs.
1143865	**Black Diamond Trunk Capacity Upgrade** STANDALONE		$119,340,000	**Scope:** The Black Diamond Interceptor, built in 1992 is not sufficiently sized to accommodate the projected sewer flows. This project will determine the best available alternative to upgrade the capacity of approximately six miles of 10-16 inch conveyance pipe to provide the needed conveyance capacity for the contributing area, taking into account future population growth. **Description of Budget Request:** This project is requesting appropriation to support design and General Contractor/Construction Manager (GC/CM) Construction contract. Expenditures will include fully burdened staff labor and contract costs.
1143866	**WP Biogas Utilization Improvement Program** PROGRAMMATIC		$3,760,850	**Scope:** The scope of this programmatic project will replace or refurbish components of the cogeneration system at West Point Treatment Plant (WPTP) to reduce downtime and increase the overall utilization of biogas. This scope has changed since the last budget submittal, which assumed a demonstration-scale microturbine installation, due to further analysis that proved microturbines not suitable for the specific application at WPTP. **Description of Budget Request:** The requested budget will fund to design for the Starting Air Compressors sub-project, as well as support construction for the Cogen Chillers sub-project.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1144008	**WTD Electric Vehicle Charging Stations** STANDALONE		$3,386,000	**Scope:** This project will install Electric Vehicle (EV) charging infrastructure at WTD managed facilities to support the transition of WTD light duty vehicles to electric. **Description of Budget Request:** The budget requested will be used for Electric Vehicle Charging Station (EVCS) installation design and implementation for the EVCS Program Bundle 1. This Bundle includes installing charging stations at the Jameson Building and South Plant. The budget also includes program management scope, such as work to produce a program management plan (PgMP).
1148136	**Division Wide Force Main Inspection Access Program** PROGRAMMATIC		$7,009,000	**Scope:** This project will improve and/or install inspection access to 26 force main structures throughout King and Snohomish counties. Inspection access is critical to planning and implementing needed force main repairs and replacements. **Description of Budget Request:** This project is requesting appropriation to support preliminary design in the 2026/27 biennium. Expenditures will include fully burdened staff labor and consultant contract costs. This project is still in the project planning phase, the slight increase in estimate at completion is due to changes in schedule assumptions which extend the end date and add escalation to the total.
1148138	**Brightwater Operations Center Roof & HVAC Replacement** STANDALONE		$8,544,603	**Scope:** This project will replace the roof and associated heating, ventilation, and air conditioning (HVAC) equipment on top of the Brightwater Treatment Plant Operations Center (BOC). The project will also remove a number of decommissioned equipment that are no longer operational. **Description of Budget Request:** This project is requesting appropriation to fund implementation and closeout phases. Expenditures will include fully burdened staff labor and consultant contract costs.
1148140	**South Plant Electrical Improvements Program** PROGRAMMATIC		$14,256,000	**Scope:** The project scope entails the replacement of several electrical assets that are beyond their useful life at South Treatment Plant (STP). Due to the scale and complexity, this work will require extensive planning and coordination with plant operations and other capital projects proposed at STP. **Description of Budget Request:** This project is requesting appropriation to support planning and design in 2026 and 2027. Cost estimates have increased during the project planning phase due to scope refinements during project charter. These include the addition of temporary equipment and additional equipment replacements, including load connections, disconnections, and raceway installations. Costs also reflect current market pricing for installing and testing temporary electrical equipment, which has risen significantly since the initial conceptual estimate was prepared in 2020.
1148142	**Brightwater Membrane Trains 9 & 10 Cassettes** STANDALONE		$3,827,356	**Scope:** This project will install 20 membrane cassettes in trains 9 and 10 to meet process capacity needs at the Brightwater Treatment Plant (BTP). **Description of Budget Request:** This project is requesting appropriation to support final design, implementation, and close-out phases. Expenditures will include fully burdened staff labor and consultant contract costs. Estimated cost at completion increased slightly due to updated quoted costs from the vendor for the equipment.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148143	**Climate Adaptation Planning Program** PROGRAMMATIC		$1,873,000	**Scope:** The Climate Adaptation Planning Program provides comprehensive near-term and long-term planning to prepare and adapt the regional wastewater system for climate change. The Program implements climate policies and priorities set by the King County Strategic Climate Action Plan and King County Comprehensive Plan. Subprojects within this Program relate to climate impact studies, long-term climate adaptation investment plan, integrating climate adaptation into long-term planning and capital delivery, and program management and coordination. **Description of Budget Request:** This is an ongoing program that funds multiple subprojects. Expenditures will support staff labor and a consultant work order contract and result in filling gaps in knowledge on existing wastewater facilities vulnerability to climate change (e.g. river flooding at Carnation Treatment Plant or extreme heat on equipment useful life) and in developing a systemwide vulnerability and risk assessment. These assessments are the basis for then developing guidance for how to incorporate climate change into capital projects and ultimately developing a strategic, long-term wastewater climate adaptation investment plan in subsequent years. This plan is important for wastewater capacity and asset management planning.
1148144	**Brightwater Space Heating - Heat Pump Installation** STANDALONE		$5,495,000	**Scope:** This project will isolate the space heating loop from the process loop and install heat pumps at Brightwater Treatment Plant to fulfill the plant's space heating loop needs. The project will also rehabilitate leaks in heat loop pipe between the plant and the Brightwater Operations Center building. **Description of Budget Request:** This project is requesting appropriation to support design and construction. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1148145	**STP Digester Circulation Pump Replacement** STANDALONE		$1,331,429	**Scope:** This project will replace the six (6) current circulation Wemco (60 HP, installed in 1996) circulation pumps for Digesters 1, 2 and 3 with the more modern and efficient Flygt model 3171 (30 HP) pumps by the end of 2026. The project will also include replacement of any associated piping, relevant power modifications, and will include relevant monitoring and control systems. Savings calculations will be reflected in the Life Cycle Cost Analysis (LCCA). **Description of Budget Request:** The requested appropriation will support final design, implementation, and closeout to complete the project.
1148146	**WTD Solar Program** PROGRAMMATIC		$1,238,551	**Scope:** This program will assess and prioritize solar installation locations, determine solar system sizing, and design and install solar systems at Wastewater Treatment Division (WTD) locations. **Description of Budget Request:** The requested appropriation will support design and implementation to complete the project. Expenditures will include fully burdened staff labor and consultant contract costs.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150214	**East Ship Canal Wet Weather Facilities** STANDALONE		$22,284,000	**Scope:** The conceptual project scope anticipates construction of a large storage facility around the University / Montlake area to control and bring into compliance the University and Montlake Regulator Stations, the Belvoir Pump Station and upgrade the Densmore Pump Station. This project is required by the modified 2013 federal consent decree with the U.S., Department of Justice, U.S. EPA, and Department of Ecology. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026/27 biennium. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1150215	**CSO Supplemental Compliance and Corrective Action** PROGRAMMATIC		$15,917,000	**Scope:** This program is designed to implement Supplemental Compliance and National Pollutant Discharge Elimination System (NPDES) Corrective Action projects. The program scope includes the development of an engineering report for each project within the program, and to oversee the implementation of each project. Supplemental Compliance and NPDES Corrective Action projects will remain under the purview of the program through their project cycle of initiation, alternatives analysis, predesign, design, implementation, commissioning, post-implementation monitoring and close-out. Individual project scopes will be informed by the Options Analysis for each of the Supplemental Compliance Orders currently conducted by the Combined System and Utility Planning group. **Description of Budget Request:** This project is requesting appropriation to implement Supplemental Compliance and NPDES Corrective Action projects in 2026/27 biennium. Expenditures will include fully burdened staff labor and consultant contract costs.
1150523	**SPC Yarrow Bay PS Overflow Pipe Rehabilitation** STANDALONE		$972,000	**Scope:** The scope of this project is to rehabilitate or replace sections of a shared-use pipe located in Kirkland that are in critical condition and at risk of failure. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026/27 biennium. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1150524	**SPO Eastgate Interceptor Rehabilitation Phase IV** STANDALONE		$3,448,000	**Scope:** This project will rehabilitate or replace severely corroded portions of the Eastgate Interceptor. The conceptual scope includes the rehabilitation of 9,015 linear feet of 24, 30, 36, and 42-inch diameter severely deteriorated reinforced concrete pipe. Recent inspections have shown this pipe is severely deteriorated due to the long term effects of hydrogen exposure. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026/27 biennium. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150525	**South Park Conveyance Rerouting to Rainier Vista Interceptor** STANDALONE		$2,131,000	**Scope:** The conceptual scope of this project includes rerouting and partially separating sewer and stormwater flows along a portion of S Chicago St and S Kenyon St in the South Park neighborhood of Seattle. Rerouting flows would entail grading new sewer and stormwater pipes to drain by gravity westward to 7th Ave S, where the hydraulic grade line (HGL or water level) is lower, instead of eastward to 8th Ave S. Wastewater flows would drain to WTD's Rainier Vista Interceptor (instead of the West Duwamish Interceptor) while stormwater flows would tie into Seattle Public Utilities' (SPU) existing 72" stormwater pipe. Partial separation would consist of installing a new combined sewer pipe and reconnecting side sewers (with downspouts remaining connected to sewer). This would also include installing a new stormwater pipe with stubs for future stormwater connections if/when properties are redeveloped. This project may be followed by future work to reroute and separate flows on other nearby streets in order to minimize future risk of sewer backups. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026 and 2027. Expenditures will include fully burdened staff labor and consultant contract costs. The initial Estimate at Completion (EAC) is a rough order of magnitude estimate and will be refined as the project scope is further developed during project design.
1150527	**East Section Permanent Flow Monitors** STANDALONE		$3,985,000	**Scope:** The project would replace or add permanent flow meters within the King County wastewater system in order to provide high quality and long-term data to inform capital project decisions at key locations within the conveyance system. The project will replace two non-functional ultrasonic meter installations with magnetic flow meters, installs magnetic flow meters at three new locations, and refurbishes three locations with area-velocity flow meters, and installs a new level sensor. The locations are: Medina Pump Station (PS), Wilburton PS, South Mercer PS, South Lake Sammamish Interceptor, Lakeland Hills PS, ESI 4, ESI 13, Lake Hills Flow Meter. **Description of Budget Request:** This project is requesting appropriation to support planning and design in 2026, and to issue a construction notice to proceed (NTP) in 2027. Expenditures will include fully burdened staff labor and consultant contract costs.
1150556	**Mouth of the Duwamish - Chelan Storage Program** WTC MOD CHELAN STORAGE PARENT		$49,039,000	**Scope:** The Mouth of Duwamish Chelan Storage Facility will control the Chelan Ave CSO outfall to regulatory requirements. Chelan Storage Facility includes construction of a 6.5 MG storage tank and supporting conveyance to manage peak flows. Scope includes mass excavation, deep soil stabilization, installation of a jet-grouted buoyancy slab, regulator station modifications, a diversion structure, and approximately 1,490 linear feet of tunneled conveyance pipe. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026/27 biennium. The additional appropriation will also fund Mini Maccs (Maximum Allowable Construction Cost) contract. Expenditures will include fully burdened staff labor and consultant contract costs. This is the initial appropriation for this project, the cost estimate is an AACE Class 5.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Wastewater Treatment, Fund: 3611 WATER QUALITY CONSTRUCTION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150557	**Mouth of the Duwamish - Wet Weather Treatment Station and Conveyance Program** WTC MOD WWTS & CONVEY PARENT		$351,520,000	**Scope:** The Mouth of Duwamish Wet Weather Treatment Station (WWTS) and Conveyance will control Hanford #2, Lander St., Kingdome, and King St. (HLKK) CSO outfalls. The Wet Weather Treatment Station (WWTS) is anticipated to provide 240 MGD of peak wet weather treatment capacity with 5 MG of onsite storage. The WWTS is proposed to include influent screening, an equalization basin, influent pump station, ballasted sedimentation treatment, UV disinfection, solids holding, odor control, administrative space, electrical equipment, standby power generation, and approximately 600 linear feet of on-site influent piping. Influent Conveyance facilities and improvements will include approximately 2,900 linear feet of open trench piping from Hanford, Lander, King Street, and Kingdome to the WWTS, including new diversion and EBI diversion structures at Lander and Hanford. Effluent Conveyance facilities and improvement will include approximately 1,240 linear feet of open trench piping, 360 linear feet of trenchless, a new pump station, and a pile-supported diffuser at the outfall. Marine dredging and shoreline installation are also included. **Description of Budget Request:** This project is requesting appropriation to support planning and preliminary design in 2026/27 biennium. The additional appropriation will also fund Mini Maccs (Maximum Allowable Construction Cost) contract. Expenditures will include fully burdened staff labor and consultant contract costs. This is the initial appropriation for this project, the cost estimate is an AACE Class 5.
3611 - WATER QUALITY CONSTRUCTION		**Total**	**$1,295,305,263**	
Grand Total			**$1,295,305,263**	

2026-2027 Proposed Financial Plan
Wastewater Construction / 3611 & 3612

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	1,386,184,572	-	1,386,184,572	-	-
Bond Proceeds	-	1,295,305,263	1,295,305,267	1,008,523,655	1,520,499,656
Transfer from Operating	-	-	-	473,249,495	626,954,556
Total Capital Revenue	**$ 1,386,184,572**	**$ 1,295,305,263**	**$ 2,681,489,840**	**$ 1,481,773,150**	**$ 2,147,454,212**
Capital Appropriation:					
Asset Management	454,229,507	515,382,706	969,612,213	363,822,484	507,938,391
Asset Management - Omnibus requested	23,768,441		23,768,441		
Capacity Improvements	306,645,821	164,886,731	471,532,552	212,888,277	181,312,133
Regulatory	321,894,048	525,481,000	847,375,048	819,584,396	1,374,280,404
Regulatory - Omnibus requested	13,363,521		13,363,521		
Resiliency	159,807,238	4,492,522	164,299,760	18,075,000	27,128,876
Resource Recovery	52,128,150	15,211,830	67,339,980	4,603,992	3,611,734
Operational Enhancements	11,080,495	24,541,410	35,621,905	25,198,000	26,986,000
Operational Enhancements - Omnibus requested	3,004,000		3,004,000		
Planning/Administrative Projects	40,263,352	45,309,064	85,468,352	37,601,000	26,196,674
Total Capital Appropriation	**$ 1,386,184,572**	**$ 1,295,305,263**	**$ 2,681,385,772**	**$ 1,481,773,150**	**$ 2,147,454,212**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 203,584,694**	**$ 203,584,694**	**$ 221,592,735**	**$ 269,645,942**	**$ 252,822,191**	**$ 321,624,031**
Capital Funding Sources						
State Revolving Fund/Public Works Loans, Other	29,532,806	71,194,398		48,024,890	5,617,005	284,000,000
Commercial Paper & Variable Rate Debt (Net)	64,000,000	168,262,292		219,009,650	217,030,056	153,556,483
Bond Proceeds (Net), including defeasance replacement	-	229,096,648		1,271,799,322	1,695,956,247	1,477,886,077
Transfers from Operating Fund (4611)	-	110,349,458		-	473,249,495	626,954,556
Total Capital Revenue	**$ 93,532,806**	**$ 578,902,796**	**$ -**	**$ 1,538,833,863**	**$ 2,391,852,803**	**$ 2,542,397,116**
Capital Expenditures						
Asset Management	32,205,333	205,423,070		632,453,540	630,411,362	596,411,771
Capacity Improvements	7,040,251	57,151,934		207,543,493	351,747,554	172,311,094
Regulatory	13,782,175	107,503,806		519,053,956	1,172,202,780	1,535,661,007
Resiliency	15,024,359	97,464,135		97,910,558	112,554,330	39,162,493
Resource Recovery	1,391,668	5,548,603		24,289,047	10,406,536	46,350,267
Operational Enhancements	2,408,708	21,182,107		37,200,296	9,713,117	15,748,859
Planning/Administrative Projects	3,672,270	18,567,892		37,206,724	36,015,285	24,908,940
Total Capital Expenditures	**$ 75,524,764**	**$ 512,841,547**	**$ -**	**$ 1,555,657,614**	**$ 2,323,050,963**	**$ 2,430,554,431**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 221,592,735**	**$ 269,645,942**	**$ 221,592,735**	**$ 252,822,191**	**$ 321,624,031**	**$ 433,466,716**
Reserves						
Emergency Capital Reserve[1]	15,000,000	15,000,000		15,000,000	15,000,000	15,000,000
Construction Cash Balance Reserve[2]	40,000,000	40,000,000		40,000,000	40,000,000	40,000,000
Lower Duwamish Reserve[3]	102,449,278	102,449,278		-	-	-
Total Reserves	**$ 157,449,278**	**$ 157,449,278**	**$ -**	**$ 55,000,000**	**$ 55,000,000**	**$ 55,000,000**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 64,143,457**	**$ 112,196,664**	**$ 221,592,735**	**$ 197,822,191**	**$ 266,624,031**	**$ 378,466,716**

Financial Plan Notes

CIP Budget:
All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and is consistent with PIC for 2025 Final Adopted Budget and proposed supplemental.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.

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

CIP Fund Financial Position:
All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annnual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Bond proceeds are net of issuance expenses and amounts deposited or released from the Bond Reserve Account.

Expenditure Notes:
- Outyear expenditures are based on spending forecast used in the 2026 Proposed Sewer Rate financial plan.

Reserve Notes:
- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.
- [1] Emergency Capital Reserve authorized by Motion 13798 on 12/11/12. To be used for unanticipated system repairs or equipment replacement in the event of a natural disaster or some unforeseen system failure.
- [1] Capital Liquidity Reserve increased from $5m to $40m in 2024
- [3]The Lower Duwamish Reserves are held by WTD pending allocation to WTD and other County agencies. In 2024, the reserve received $25.9 million from Monsanto's insurance company on a class action lawsuit. The preliminary allocation report was issued in June 2021. The agreement for the final allocation will go though a process that includes approval by the King County Commission, a federal judge, and the EPA. The Financial Plan is prepared under the assumption that its disbursement will start after the final allocation approval in 2025.

Last Updated 9/92025 by Myunghee Chung and Elena Davert using data from PA103, PRISM, 2026 Proposed Sewer rate analysis.

WATER AND LAND RESOURCES DIVISION

MISSION

The mission of the Water and Land Resources Division (WLRD) is to protect, restore, and manage King County's water and land resources using the best available science, innovation, and collaborating with our partners and community.

OVERVIEW

The Water and Land Resources Division (WLRD) safeguards King County's water and land resources by providing services that protect public health and safety and yield significant environmental benefits. WLRD employs scientists, engineers, policy experts, ecologists, and project managers dedicated to protecting the health and integrity of King County's natural resources, so that they can be enjoyed today and for generations to come. WLRD also works closely with other King County agencies, cities, tribes, community partners, and the King County Flood Control District (FCD) to deliver services.

WLRD's responsibilities include:

- Management of a stormwater utility in the unincorporated area.
- Coordination of floodplain management, including acting as service provider for the King County Flood Control District.
- Implementation of salmon recovery plans for the Water Resources Inventory Areas and construction of fish passage projects and other habitat restoration.
- Acquisition and stewardship of significant swaths of forest, riparian, and farmland.
- Management of a group of applied scientists working for several divisions within DNRP.
- Operation of the County's Environmental Lab.
- Control and eradication of noxious weeds.
- Reduction of toxics exposure to people and the environment.
- Management of market-based programs that restore habitat and conserve green space and forests

This diverse portfolio is supported by a wide array of revenue sources, which includes fees for services, a special assessment, interlocal agreements, grants, transfers from other County agencies for the provision of services, tax levies, and bonds.

2026-2027 Executive Proposed Operating Budget
LOCAL HAZARDOUS WASTE (EN_A86000)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**23,665,725**	**20,205,807**	**0.0**	**0.0**
2025 Annual Budget Biennialized	**47,331,450**	**40,411,614**	**0.0**	**0.0**
Base Budget Adjustments	0	0	0.0	0.0
Decision Package Adjustments	6,142,608	193,944	0.0	0.0
2026-2027 Executive Proposed	**53,474,058**	**40,605,558**	**0.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**53,475,000**	**40,606,000**	**0.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
AC_001 Moderate Risk Waste (MRW) Collection Database Request one-time funding to upgrade an aging 14-year-old data system. This appropriation will support a transfer to the Solid Waste Capital Project Fund for Project #1148380.	1,656,073	0	0.0	0.0
Technical Adjustments				
TA_001 Expenditures Update Increase expenditure authority to reflect increased costs from program partners, including labor costs, overhead, and inflationary adjustments to non-labor costs such as materials and contracts.	4,486,535	0	0.0	0.0
TA_050 Revenues Update Update revenues based on current revenue trends and feedback from program partners.	0	193,944	0.0	0.0
Central Rate Adjustments	0	0	0.0	0.0
Total Decision Package Adjustments	6,142,608	193,944	0.0	0.0

2026-2027 Proposed Financial Plan
Local Hazardous Waste Operating Fund / 000001280

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 23,189,388**	**$ 21,171,709**	**$ 12,303,209**	**$ 2,068,303**
Revenues				
State Grant	395,000	731,614	731,614	731,614
Intergovernmental Payment	11,954,282	23,795,542	23,795,542	23,795,542
Charges for Services	7,605,965	15,211,930	15,211,930	15,211,930
Miscellaneous Revenue	536,155	866,472	387,948	39,066
Total Revenues	**$ 20,491,402**	**$ 40,605,558**	**$ 40,127,034**	**$ 39,778,152**
Expenditures				
City and Tribal Contracts	552,893	1,105,786	1,162,643	1,240,401
City of Seattle-Seattle Public Utilities	5,795,438	13,523,115	13,408,876	15,750,879
City and Tribal Event Inspections	31,200	81,000	85,165	90,861
King County Solid Waste Division	3,371,521	7,940,214	8,549,171	9,093,636
King County Water and Land Resources Division	9,356,748	21,447,585	23,057,947	24,754,727
Public Health-Seattle & King County	3,401,281	7,720,285	8,098,137	8,750,859
Moderate Risk Waste Collection Database		1,656,073		
Total Expenditures	**$ 22,509,081**	**$ 53,474,058**	**$ 54,361,940**	**$ 59,681,363**
Estimated Underexpenditures	**-**	(4,000,000)	(4,000,000)	(4,000,000)
Other Fund Transactions				
GAAP Adjustment				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 21,171,709**	**$ 12,303,209**	**$ 2,068,303**	**$ (13,834,908)**
Reserves				
Rainy Day Reserve (60 days)	3,700,123	4,066,361	4,139,338	4,576,550
Total Reserves	**$ 3,700,123**	**$ 4,066,361**	**$ 4,139,338**	**$ 4,576,550**
Reserve Shortfall	-	-	2,071,034	18,411,458
Ending Undesignated Fund Balance	**$ 17,471,586**	**$ 8,236,848**	**$ -**	**$ -**

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows:
-2025 expenditures reflect implementing partners' estimates. Most revenues aligns with PBCS except miscellaneous revenue. It was adjusted higher for interest income due to higher fund balance.
-2026-2027 Proposed Budget ties to PBCS.
-Outyear expenditure inflation assumptions are consistent with figures provided by PSB's BFPA Q3 guidance (2028-2031).

Revenue Notes:

-Outyear revenue assumptions are consistent with estimates provided by Program's billing partners.
-State grant- Grant amount is based on Ecology's draft agreement for a two-year renewal period July 1-2025-June 30, 2027. The agreement was finalized in July.

Expenditure Notes:

2026-2027 expenditures reflect Program partners' inflation assumptions in labor, overhead, contract services (PSB's BFPA Q2 guidance) and shifts in non labor between partners. Inflation assumptions that exceed PSB's guidance are: Seattle Public Utilities inflation assumption (i.e. 5.10% for disposal contracts, 4% for labor and non-salary items); and disposal contracts at King County Solid Waste Division. Additional costs above the 2025 adopted budget are listed below.

1) King County Water and Land Resources Division
-Replace aging research and lab equipment ($80,000) one-time
-Community Programs improvements ($200,000) on-going
-Audit consulting service ($50,000)-start in 2026 every three years
-Statistical/Technical Research support ($20,000) on-going

2) City of Seattle-Seattle Public Utilities
-Replace two aging hazardous material storage lockers at South Household Hazardous Waste Site ($1,115,843) one-time

3) Public Health-Seattle & King County
-Replace aging research equipment ($60,000) one-time

4) King County Solid Waste Division
- Add 5.55 FTEs and non-salary costs associated with the new South County Recycling and Transfer station ($1,206,234) on-going

5) Local Hazardous Waste Fund
- Replacement for the Moderate Risk Waste Collection Database passed Gate 2 approval by the Project Review Board and will be included in the

Reserve Notes:

60 day Reserve is calculated based on operating expenditures per King County Financial Management Policy. 2025 Reserve is consistent with the 2025 adopted budget.

Last Updated 8/27/2025 by Madelaine Yun using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES
(EN_A84500)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**58,004,666**	**53,854,064**	**46.0**	**0.0**
2025 Annual Budget Biennialized	**116,009,332**	**107,708,128**	**46.0**	**0.0**
Base Budget Adjustments	(11,201,620)	0	0.0	0.0
Decision Package Adjustments	5,965,853	868,120	3.0	0.0
2026-2027 Executive Proposed	**110,773,565**	**108,576,248**	**49.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**110,774,000**	**108,577,000**	**49.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_001 Redmond Ridge Deferred Maintenance Add one-time budget for deferred maintenance of 46 Redmond Ridge Urban Planned Developments sites. This is the 2nd and last year of funding for cleanup of these sites which have had 20+ years of delayed deferred maintenance. This funding will support the removal of trees and maintenance of several large aquatic benches at multiple ponds.	1,505,807	0	0.0	0.0
DS_002 Mowing Program Crew Chief Add position authority for a Supervisor to establish and manage a Mowing Crew for Stormwater Asset Management Unit. Funds to pay for position will come from the mowing program budget which originally paid for contract services to complete the work.	(1)	0	1.0	0.0
DS_003 Stormwater Inspection Training Development Add one-time budget to develop training for private facility owners throughout Washington and King County department leads. This will be a partnership with other jurisdictions and the Washington Stormwater Center.	100,000	0	0.0	0.0
DS_004 Records Management & Enforcement Support Add position authority for an Administrative Specialist to support Stormwater Asset Management Unit with Records Management.	0	0	1.0	0.0

2026-2027 Executive Proposed Operating Budget
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES
(EN_A84500)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_005 Integrated Drainage Program Manager (IDP) Add a project/program manager position to establish and manage the Integrated Drainage Program for assisting rural landowners with implementation of multi-benefit solutions to flooding problems on natural streams. This request is consistent with the 2017 Fish Farm and Flood agreement and a recommendation of WLRD's response to Proviso P1, approved by KC Council, motion 2023-0345.	403,613	0	1.0	0.0
DS_030 SWM Fee Revenue Increase Adjust Surface Water Management (SWM) revenue resulting from the proposed rate increase of approximately 4.99%, or $18/residential parcels (Rate Class 1). The proposal increases the annual fee from $361 to $379 for a residential parcel in unincorporated King County. The rate increase is applied to all seven rate classes.	0	5,069,694	0.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	32,746	0	0.0	0.0
Administrative Service Changes				
AC_002 Fund Transfer Adjustments Adjust Surface Water Management (SWM) transfers to the Shared Services fund for SWM-funded activities and to the SWM CIP pay-as-you-go fund. This request also adjusts the River and Floodplain Management Section's (RMFS) capital reserve (capital fund) budget.	(3,136,299)	0	0.0	0.0
AC_003 Loan In and Loan Out Adjustments Adjust loan in and loan out accounts based on the estimated hours staff is projected to charge work hours to other appropriation units, including capital projects.	565,316	0	0.0	0.0
AC_004 Roads Surface Water Management Fund Transfer Adjust transfer amount to Roads Services Division for funding of County drainage and fish passage work.	168,397	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
SURFACE WATER MANAGEMENT LOCAL DRAINAGE SERVICES
(EN_A84500)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_010 SWM Grant Contingency Add one-time appropriation authority to support grant funding for surface water management programs. Grant programs often require matching funds and this appropriation may be used to meet match requirements for competitive grants and coverage for grant contingency assumptions related to SWM capital program.	6,000,000	0	0.0	0.0
Technical Adjustments				
TA_001 DNRP Overhead Adjustment Adjust appropriation to support changes to the DNRP Director's Office overhead costs allocated to the fund.	(268,866)	0	0.0	0.0
TA_045 WLRD Overhead Cost Distribution Distribute central rates, administrative, and overhead costs from the central fund level to the appropriate section/org unit level. Distribute Rural and Regional Services section overhead to the cost center level.	714,000	0	0.0	0.0
TA_050 Revenue Adjustments Adjust revenues based on updated forecasts.	0	(4,201,574)	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(94,000)	0	0.0	0.0
TA_116 Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	(24,860)	0	0.0	0.0
Total Decision Package Adjustments	5,965,853	868,120	3.0	0.0

2026-2027 Proposed Financial Plan
Surface Water Management / 000001211

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 22,718,389**	**$ 18,953,855**	**$ 16,756,539**	**$ 18,860,439**
Revenues				
SWM Fees - UKC rate payers	41,130,594	86,322,565	90,598,251	86,880,733
SWM Fees - KC Roads	9,699,710	20,366,714	21,385,050	22,150,348
SWM Fees - WSDOT	(2,057,792)	-	-	-
SWM billing and contract services	470,000	986,970	1,050,792	1,116,329
Other Revenues	405,000	900,000	900,000	900,000
Total Revenues	**$ 49,647,512**	**$ 108,576,249**	**$ 113,934,092**	**$ 111,047,409**
Expenditures				
Operating Expenditures	21,747,689	41,200,594	42,121,606	43,677,184
Contribution to Shared Services	18,508,659	37,236,623	38,919,876	41,371,324
GO Bond- Debt Service	963,979	1,836,600	1,837,280	1,834,888
CIP PAYG - Stormwater	3,183,800	4,463,950	7,013,430	7,008,000
CIP PAYG - Habitat	3,205,678	4,969,500	8,009,000	8,002,000
CIP PAYG - WLR Fish Passage	2,568,000	5,125,900	6,014,100	6,000,000
CIP PAYG - Roads Drainage/ROW	950,000	6,000,000	3,914,900	3,309,359
CIP PAYG - Roads Fish Passage	3,936,000	3,940,398	4,000,000	4,000,000
SWM Grant Pool	3,000,000	6,000,000	-	-
Total Expenditures	**$ 58,063,805**	**$ 110,773,565**	**$ 111,830,192**	**$ 115,202,754**
Estimated Underexpenditures				
Other Fund Transactions				
Shared Services Refund Estimate	4,651,760	-	-	-
Total Other Fund Transactions	**$ 4,651,760**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 18,953,855**	**$ 16,756,539**	**$ 18,860,439**	**$ 14,705,094**
Reserves				
Cash Flow Reserve (90 days)	14,317,103	13,657,015	13,787,284	14,203,079
Risk mitigation/Rate Stabilization Reserve		3,099,524	5,073,155	502,014
Total Reserves	**$ 14,317,103**	**$ 16,756,539**	**$ 18,860,439**	**$ 14,705,093**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ 4,636,752**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

-SWM Fees: Assumptions include a 5% increase in 2026-27, a 5% increase for 2028-29, and 24% increase for 2030-31.
-Projected Annexations of N Highline, West Hill, Fairwood, East Renton, and N Federal Way Lakelands S in 2030-31 decrease revenues by ~$14.8M.
-WSDOT Revenue reduction represents SWM Fee Accrual from prior years that is expected to be reversed.
-Other Revenues assume same level of grants and contracts

Expenditure Notes:

- Contribution to Shared Services includes support for SWM-funded programs in Shared Services Fund 1210.
- $1.5m of one-time expenditures are included in the 2026 projection, continuing cleanup work that begins in 2025.
- GO Bond forecast based on debt service schedule.
- Transfers to various Capital (CIP) Pay-As-You-Go (PAYG) programs are broken out per the following categories of programs/projects:
- Surface Water Services (SWS) - programs such as Asset Preservation, Agricultural Drainage, Natural Drainage & Water Quality.
- Ecological Restoration & Engineering Services (ERES) - programs/projects that restore aquatic health, focus on salmon recovery.
- WLR Fish Passage - remove barriers to fish passage towards County's goal to open upstream habitat.
- Roads Drainage/Right of Way (ROW) - ongoing capital program geared towards drainage work on County's road systems.
- Roads Fish Passage - remove barriers to fish passage within Roads ROW towards County's goal to open upstream habitat. Out-year forecast shows adjustments based on Annexation forecast and anticipated reduction in County Roadways.

Other Fund Transactions:

Shared Services Refund represents a biennial reconciliation of unspent operating contributions to Fund 1210.

Reserve Notes:

90 Day Cash Flow Reserve is maintained per Fund's financial management policies.
Rate Stabilization Reserve - After the Cash Flow Reserve, any remaining fund balance is set aside in a Rate Stabilization Reserve. This reserve helps mitigate unforeseen risks, including cash-flow concerns e.g. potential loss of federal grants.

2026-2027 Executive Proposed Operating Budget
WATER AND LAND RESOURCES (EN_A74100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**62,628,278**	**62,542,478**	**343.1**	**2.0**
2025 Annual Budget Biennialized	**125,256,556**	**125,084,956**	**343.1**	**2.0**
Base Budget Adjustments	2,736,224	(1,900,000)	0.2	0.0
Decision Package Adjustments	7,764,060	11,431,976	6.2	0.0
2026-2027 Executive Proposed	**135,756,840**	**134,616,932**	**349.5**	**2.0**
2026-2027 Executive Proposed Ordinance	**135,757,000**	**134,617,000**	**349.6**	**2.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_006 Human Resources Labor Relations and Analysts Adds an Employee and Labor Relations Rep, HR Analyst-Senior, and HR Analyst to address staffing needs, ensure compliance with labor laws, and align with King County's True North Values, ESJ Strategic Plan, and WLRD ESJ Action Plan.	1,066,281	0	3.0	0.0
DS_009 Old Growth Corridor Strategy Add appropriation to complete the Old Growth Corridor strategy as envisioned in the 2024 Comprehensive Plan Action 4. This budget request would fund external support for plan development.	100,000	0	0.0	0.0
DS_010 Capital Project Archeologist and Administrative Support Add an Archaeologist position, funded primarily by existing capital funds, to support cultural resources investigations and regulatory reviews for capital projects, accelerating project schedules and reducing reliance on costly consultants. In addition this package would add an Administrative Specialist permanent position to replace the current temporary position supporting the Capital Delivery Section, ensuring long-term stability for this critical ongoing work.	355,577	0	2.0	0.0
DS_011 Habitat Restoration and Mitigation Reserves Program Staffing Support Add two environmental scientists to support ongoing capital project planning, design and implementation for salmon habitat restoration and the King County Mitigation Reserves Program (MRP).	754,102	0	2.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_012 Habitat Restoration Maintenance and Monitoring Program Manager and Service Cost Increases Add an Environmental Scientist position to manage the Monitoring & Maintenance Program and add funding to the program to meet increasing service costs. Maintenance and Monitoring is an integral and required part of WLRD's capital restoration, fish passage, and mitigation programs and it helps advance Clean Water Healthy Habitat Integration Strategies 4 and 5 and WLRD's Unified Monitoring effort.	722,080	0	1.0	0.0
DS_013 Leadership and Equity Training Establish a central budget in the Division Director's office to deliver leadership and equity training across Water and Land Resources Division. This is a net-zero request that will not require additional budget appropriation	0	0	0.0	0.0
DS_014 Rural and Regional Services Communications Specialist Add a communications professional to the Rural and Regional Services Section to enable staff to be proactive in their communications, enhance their ability to reach more members of the public who would benefit from their services. A communications professional will also be able to support community engagement activities, this includes targeting communications and engagement in historically underserved areas of urban unincorporated King County.	370,630	0	1.0	0.0
DS_015 Transfer Hazardous Waste Research to Public Health Transfer the Hazardous Wastes Research project's non-labor budget to Public Health to align with the location of the project manager and to streamline budget management.	(323,362)	0	0.0	0.0
DS_016 Hazardous Waste Program Non-Labor Inflationary Increase Increase expenditure authority to continue providing services at 2025 level while accounting for inflationary increase in costs.	151,331	0	0.0	0.0
DS_018 Flood Code Update Update King County's flood code to align with federal and state floodplain management requirements while improving clarity, permitting efficiency, and habitat restoration outcomes. Adds consultant support to implement and manage code revisions.	500,000	250,000	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
DS_020 USDA Farmland Access Program Support Increase Agriculture, Forestry, and Incentives section budget to account for continued US Department of Agriculture grant funding to expand the county's Farmland Access Program, which is focused on helping historically underserved communities gain access to farmland, to increase acreage farmed for food, especially culturally relevant food. The grant will support work through 2028.	1,200,000	1,200,000	0.0	0.0
DS_022 National Flood Insurance Program Compliance Address the findings of FEMA's 2019 Community Assistance Visit (CAV), using a combination of staff time and consultant contracts. This work is a necessary complement to the Flood Code update and required to remain compliant with the National Flood Insurance Program and the Community Rating System.	250,000	0	0.0	0.0
DS_023 Move 2 FTEs from Capital to Operating to Support and Maintain the Lab Information Management System Move two capital-funded positions at the Environmental Lab to operating funding (Senior Business Analyst, IT Supervisor I). These two positions are filled with existing staff and will be required to maintain the LIMS system once the Capital Project is completed in 2025.	853,555	0	0.0	0.0
DS_025 Field Environmental Scientist to Support Salmon Habitat Projects Add a grant-funded Environmental Scientist to assist in salmon habitat and ecology monitoring across King County. This position will support CIP project effectiveness monitoring to improve salmon habitat project designs.	331,809	0	1.0	0.0
DS_120 Climate Cost Share Adjust the climate cost share allocation to support Climate Office actions to advance the Strategic Climate Action Plan. The allocation methodology is based on operational greenhouse gas emissions of contributing agencies.	(30,874)	0	0.0	0.0
Administrative Service Changes				
AC_001 Basin Steward Manager Position Org Change Transfer Basin Stewards manager from the Rural and Regional Services (RRS) Section Services org to the RRS Basin Stewards org to more closely align the position organizationally with the work performed.	0	0	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_003 Loan In and Loan Out Adjustments Adjust loan in and loan out accounts based on the estimated hours staff is projected to charge work hours to other appropriation units, including capital projects.	(2,481,461)	0	0.0	0.0
AC_005 Move Three Positions from Capital Section to River and Floodplain Section Transfer three positions back to the River and Floodplain Section. These positions were moved to the new Capital Section that was created as part of WLRD's 2024 reorg. Managment determined the functions provided by these positions should remain with the River and Floodplain Section.	(926,573)	0	(3.0)	0.0
AC_006 Move Vacant Position to River and Floodplain Management Section Move vacant Engineer I from the Capital Section (Floodplain Capital unit) to the River and Floodplain Section and reclass to a Communications Specialist III.	(296,669)	0	(1.0)	0.0
AC_007 Parks Levy Funding Add Parks Levy revenue to continue funding the Public Benefit Rating System and forestry technical assistance programs.	0	2,600,000	0.0	0.0
AC_009 Change Administrator Position Back to Full Time Change Administrator position back to a full-time position, correcting an erroneous change to an eighty percent time position in a previous budget cycle.	71,896	0	0.2	0.0
AC_011 Finance and Administration Positions Moves two positions to Finance & Administration Section to support capital programs and improve grant administration function.	0	0	0.0	0.0
Technical Adjustments				
TA_001 DNRP Overhead Adjustment Adjust appropriation to support changes to the DNRP Director's Office overhead costs allocated to the fund.	205,522	0	0.0	0.0
TA_003 WLRD Permit Review Add expenditures and revenues related to WLRD's support of King County's permitting review process. This is a net-zero change.	810,000	810,000	0.0	0.0

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
TA_045 WLRD Overhead Cost Distribution Distribute central rates, administrative, and overhead costs from the central fund level to the appropriate section/org unit level. Distribute Rural and Regional Services section overhead to the cost center level.	1,723,946	0	0.0	0.0
TA_050 Revenue Adjustment Adjust revenues based on updated forecasts.	0	6,571,976	0.0	0.0
TA_113 Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(185,000)	0	0.0	0.0
Central Rate Adjustments	2,541,270	0	0.0	0.0
Total Decision Package Adjustments	7,764,060	11,431,976	6.2	0.0

2026-2027 Proposed Financial Plan
Water & Land Resources - Shared Services / 000001210

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 7,723,537**	**$ 3,665,876**	**$ 2,525,968**	**$ 1,477,425**
Revenues				
Wastewater Treatment Division (WTD)	19,555,511	45,680,794	48,627,205	51,666,406
Surface Water Management Fund	19,386,600	40,358,975	42,962,129	45,647,262
Hazardous Waste Management Program	9,356,748	21,447,585	22,945,205	24,597,304
General Fund	960,000	500,000	-	-
Flood Control District	1,635,137	8,426,240	8,969,732	9,530,341
Noxious Weeds Fund	703,214	1,895,247	2,007,146	2,133,570
Grants/Other Revenues	6,980,037	13,708,091	14,592,263	15,504,279
Parks AFI Support (New)	-	2,600,000	2,767,700	2,940,681
Total Revenues	**$ 58,577,247**	**$ 134,616,932**	**$ 142,871,380**	**$ 152,019,843**
Expenditures				
Division Administration (DO, HR, F&A)	4,560,874	14,735,136	15,685,552	16,665,899
Kokanee	227,688	482,402	513,517	545,612
Environmental Lab	16,533,602	38,549,934	40,674,010	43,216,136
Hazardous Waste	9,356,748	21,396,835	22,945,205	24,597,304
Rural & Regional Services	9,504,542	21,450,995	22,834,584	24,261,746
Science & Technical Services	9,831,611	21,814,561	23,221,600	24,672,950
Capital Section	7,619,843	17,326,977	18,045,454	19,173,295
Total Expenditures	**$ 57,634,908**	**$ 135,756,840**	**$ 143,919,923**	**$ 153,132,942**
Estimated Underexpenditures				
Other Fund Transactions				
Estimated True-up adjustment	(5,000,000)			
Total Other Fund Transactions	**$ (5,000,000)**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 3,665,876**	**$ 2,525,968**	**$ 1,477,425**	**$ 364,326**
Reserves				
Expenditure Reserve (s)	3,665,876	2,525,963	1,477,425	364,326
Total Reserves	**$ 3,665,876**	**$ 2,525,963**	**$ 1,477,425**	**$ 364,326**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ 5**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Beginning Balance is consistent with the fund balance reported by FBOD and matches EBS GL_030 report.
- Revenue inflated by BFPA blended labor rates for 2028-2029 and 2030-2031.
- ~$1.4M of the new general fund requests included flow to the fund balance accounted as Expenditure reserves, on a temporary basis.
- ~1.9M in existing general fund contributions towards Agriculture, Forestry & Incentives (AFI) and other revenues from the Surface Water Management (SWM) Fund now reflected in Shared Services Fund.
- Wastewater Treatment Division (WTD) revenue pays for services provided by Environmental Lab and Science & Technical Services.
- SWM Fund pays for County's share of regional programs, Science and Technical Services, and the Environmental Lab; also includes Stormwater Services' proportional share of Division's administration and support functions.
- Noxious Weed Control Fund and the Flood Control - Operating Contract Fund pay their proportional share of Division's administration and support functions.
- Flood Control revenues also includes the Flood Control District's (FCD) share of the Capital group's net operating costs and contributions for the Cooperative Watershed Management (CWM) grant program.
- Hazardous Waste Management Program is a multi-agency program, administered by Public Health as its fiscal agent. The revenues pay for WLRD's share of staff, supplies, equipment, overhead and any other related costs.
- Other Revenue includes federal, state and local grants, contracts for services with other agencies and jurisdictions, and revenue-backed contingency. This also includes the large increase in the FCD's CWM grant program.
- Parks will contribute as a new revenue source beginning 2026-27 and beyond for AFI support.

Expenditure Notes:

- AFI, Basin Stewards, and Open Space Acquisitions (OSA) programs moved to Shared Services Fund 1210 from SWM Fund 1211.
- Regional Services includes Regional & Rural Service (RRS) section management and support functions, County's support towards Water Resource Inventory Areas (WRIA), King Conservation District (KCD), and groundwater management system.
- Division administration and support includes Division leadership, Finance and Human Resources functions; Also includes revenue-backed contingency for unforeseen needs or events.
- Fish Passage Restoration and Kokanee Recovery programs were previously housed within the Director's Office in 2021-22, but both of these programs will have a separate org unit. Also, the Fish Passage Restoration Program's growth is reflected in the 2023-24 adopted budget.
- 2028-29 expenditure projections are adjusted for 2026-27 TLTs that will not carryover in the Environmental Lab and Capital Section.
- In 2023-24, AFI, Basin Stewards, and OSA moved from Fund 1211 to 1210. These orgs were broken out for clarity during the re-org but are part of RRS and will no longer be shown separately.

Reserve Notes:

- Expenditure Reserve: True-up process accounts for any variances from budget, and makes appropriate adjustments (credit/charge) to balance the fund.

Last Updated 9/2/25 by Laura Monsey and Elena Davert using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
NOXIOUS WEED CONTROL PROGRAM (EN_A38400)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**6,051,538**	**4,708,287**	**20.0**	**0.0**
2025 Annual Budget Biennialized	**12,103,076**	**9,416,574**	**20.0**	**0.0**
Base Budget Adjustments	153,977	0	0.0	0.0
Decision Package Adjustments	98,973	3,283,809	0.0	0.0
2026-2027 Executive Proposed	**12,356,026**	**12,700,383**	**20.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**12,357,000**	**12,701,000**	**20.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_031 Noxious Weed Special Assessment Increase Increase the Noxious Weeds special assessment to sustain the current level of service provided by the King County Noxious Weeds Program. Increased revenues will help cover the inflationary increases, including recent staff salary adjustments, central rates, and overhead allocations.	0	2,924,976	0.0	0.0
Administrative Service Changes				
AC_003 Loan In and Loan Out Adjustments Adjust loan in and loan out accounts based on the estimated hours staff is projected to charge work hours to other appropriation units, including capital projects.	194,044	0	0.0	0.0
AC_008 Noxious Weed Program Contingency Reduction Remove Noxious Weed program contingency budget that has not been utilized.	(499,992)	0	0.0	0.0
Technical Adjustments				
TA_001 DNRP Overhead Adjustment Adjust appropriation to support changes to the DNRP Director's Office overhead costs allocated to the fund.	(236,328)	0	0.0	0.0
TA_045 WLRD Overhead Cost Distribution Distribute central rates, administrative, and overhead costs from the central fund level to the appropriate section/org unit level. Distribute Rural and Regional Services section overhead to the cost center level.	466,029	0	0.0	0.0
TA_050 Revenue Adjustments Adjust revenues based on updated forecasts.	0	358,833	0.0	0.0
Central Rate Adjustments	175,220	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
NOXIOUS WEED CONTROL PROGRAM (EN_A38400)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Total Decision Package Adjustments	98,973	3,283,809	0.0	0.0

2026-2027 Proposed Financial Plan
Noxious Weeds / 000001311

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**792,175**	**211,123**	**$ 555,481**	**$ 663,455**
Revenues				
Noxious Weed Fee	4,680,485	12,360,383	12,833,248	13,522,098
Grants/Other	140,000	340,000	340,000	340,000
Total Revenues	**4,820,485**	**12,700,383**	**$ 13,173,248**	**$ 13,862,098**
Expenditures				
Salary & Benefits	3,021,909	6,399,521	6,809,022	7,237,902
Project HeLP	1,031,349	1,600,813	1,690,441	1,805,332
Vehicles, Supplies, and Other Services	168,088	686,657	608,571	509,484
WLRD and RRS Overhead	703,214	1,895,247	2,007,146	2,133,570
KC and DNRP Overhead	876,981	1,773,788	1,950,094	2,207,220
Operational Contingency	249,996			
Total Expenditures	**6,051,537**	**12,356,026**	**$ 13,065,274**	**$ 13,893,508**
Estimated Underexpenditures	**(650,000)**			
Other Fund Transactions				
Total Other Fund Transactions	-	-	$ -	$ -
Ending Fund Balance	**211,123**	**555,481**	**$ 663,455**	**$ 632,045**
Reserves				
Expenditure Reserve(s)	504,295	514,834	544,386	578,896
Rainy Day Reserve		40,647	119,069	53,149
Total Reserves	**$ 504,295**	**$ 555,481**	**$ 663,455**	**$ 632,045**
Reserve Shortfall	293,172	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

- Assumes 0.4% annual growth due to increase in parcels subject to Noxious Weeds special assessment.
- Assumes proposed 31% increase to Noxious Weed assessment, to address inflationary increase and replenish fund reserve balances being utilized in 2025 (no increase was proposed during last budget).

Expenditure Notes:

- Expenditures escalating per BFPA rates including labor, CPI-U, central rates, etc.

Reserve Notes:

- Expenditure Reserve - 30-days of expenditures, as per Fund's adopted financial management policy.
- Rainy Day - adjustment of minor amounts of undesignated Fund balance.

Last Updated 9/2/25 by Bennett Armstrong using data from PBCS and BFPA assumptions.

2026-2027 Executive Proposed Operating Budget
KING COUNTY FLOOD CONTROL CONTRACT(EN_A56100)

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2025 Annual Budget	**142,781,797**	**142,781,798**	**31.0**	**0.0**
2025 Annual Budget Biennialized	**285,563,594**	**285,563,596**	**31.0**	**0.0**
Base Budget Adjustments	529,664	0	0.0	0.0
Decision Package Adjustments	11,858,616	12,388,278	9.0	0.0
2026-2027 Executive Proposed	**297,951,874**	**297,951,874**	**40.0**	**0.0**
2026-2027 Executive Proposed Ordinance	**297,952,000**	**297,952,000**	**40.0**	**0.0**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
DS_017 Floodplain Communications Specialist Add a position dedicated to floodplain management communications on behalf of the Flood Control District. This is an ongoing body of work and adding a permanent position will create stability allowing the program to attract and retain talent for the important work of supporting meaningful community outreach and engagement in the work of flood preparedness and flood risk reduction.	321,412	0	1.0	0.0
DS_019 River and Floodplain Management Maintenance Crew Hire a four person maintenance crew to eliminate the inefficiencies of an temporary staff-based crew and prevent maintenance delays as staff are unable to fully purchase this service in the private sector.	1,008,486	0	4.0	0.0
Administrative Service Changes				
AC_002 Fund Transfer Adjustments Adjust Surface Water Management (SWM) transfers to the Shared Services fund for SWM-funded activities and to the SWM CIP pay-as-you-go fund. This request also adjusts the River and Floodplain Management Section's (RMFS) capital reserve (capital fund) budget.	9,145,611	0	0.0	0.0
AC_003 Loan In and Loan Out Adjust loan in and loan out accounts based on the estimated hours staff is projected to charge work hours to other appropriation units, including capital projects.	48,266	0	0.0	0.0

2026-2027 Executive Proposed Operating Budget
KING COUNTY FLOOD CONTROL CONTRACT(EN_A56100)

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
AC_005 Move Three Positions from Capital Section to River and Floodplain Section Transfer three positions back to the River and Floodplain Section. These positions were moved to the new Capital Section that was created as part of WLRD's 2024 reorg. Managment determined the functions provided by these positions should remain with the River and Floodplain Section.	928,105	0	3.0	0.0
AC_006 Move Vacant Position to River and Floodplain Management Section Move vacant Engineer I from the Capital Section (Floodplain Capital unit) to the River and Floodplain Section and reclass to a Communications Specialist III.	296,669	0	1.0	0.0
Technical Adjustments				
TA_001 DNRP Overhead Adjustment Adjust appropriation to support changes to the DNRP Director's Office overhead costs allocated to the fund.	30,116	0	0.0	0.0
TA_002 Net Zero Adjustments II Align budget account lines to actual activity.	0	0	0.0	0.0
TA_045 WLRD Overhead Cost Distribution Distribute central rates, administrative, and overhead costs from the central fund level to the appropriate section/org unit level.	931,717	0	0.0	0.0
TA_050 Revenue Adjustments Adjust revenues based on updated forecasts.	0	12,388,278	0.0	0.0
TA_110 Net-Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
Central Rate Adjustments	(851,766)	0	0.0	0.0
Total Decision Package Adjustments	11,858,616	12,388,278	9.0	0.0

2026-2027 Proposed Financial Plan
Flood Control District Operating Contract / 000001561

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ (107,209)**	**$ -**	**$ -**	**$ -**
Revenues				
Flood Control (Operating) Reimbursement	16,629,609	35,083,310	36,153,199	38,365,864
Miscellaneous	60,000	120,000	120,000	120,000
Capital Program Revenues	62,183,541	262,748,564	270,631,021	278,749,952
Total Revenues	**$ 78,873,150**	**$ 297,951,874**	**$ 306,904,220**	**$ 317,235,816**
Expenditures				
Annual Maintenance	3,079,247	6,326,115	6,521,171	6,918,962
Policy, Performance, and Budget	1,030,442	3,246,101	3,340,193	3,543,945
Flood Hazard Studies, Maps, Technical Services	2,375,913	2,646,932	2,726,745	2,893,076
Flood Preparation, Flood Warning Center	1,330,076	2,519,730	2,595,322	2,753,637
Program Management	2,169,259	3,373,162	3,474,945	3,686,916
Basin Planning & Portfolio Mgmt	1,554,812	3,557,669	3,663,281	3,886,741
Capital Admin Transfer to 1210	1,036,541	7,039,462	7,250,553	7,692,837
Overhead / Central Costs	4,006,111	6,494,139	6,700,989	7,109,750
Total Expenditures	**$ 16,582,400**	**$ 35,203,310**	**$ 36,273,199**	**$ 38,485,864**
Estimated Underexpenditures				
Other Fund Transactions				
Capital Program Expenditures (3571)	62,183,541	262,748,564	270,631,021	278,749,952
Total Other Fund Transactions	**$ 62,183,541**	**$ 262,748,564**	**$ 270,631,021**	**$ 278,749,952**
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Reserves				
Expenditure Reserve (s)				
Rainy Day Reserve				
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance and the agency's internal assumptions and methodology.

Revenue Notes:

The fund is operated on a reimbursement basis from the KC Flood District, targeting zero fund balance. Revenues are assumed equal to expenditures minus any beginning fund balance.

Expenditure Notes:

Expenditures in PBCS are inclusive of the Operating Expenditures and Capital Program Expenditures (transfer to fund 3571). The total for the 26-27 Budget is $297,951,874.

Reserve Notes:

Last Updated 6/25/25 by Steve Klusman using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3151 CONSERVATION FUTURES SUBFUND - Water and Land Resources

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1047150	**Conservation Futures Finance Fund Charges** STANDALONE		$146,363	**Scope:** This project incurs annual central charges to the fund, including General Fund overhead, Prosecuting Attorney's Office charges, and other miscellaneous central charges to support the program. **Description of Budget Request:** This budget request will fund the estimated central rates and overhead for the next biennium.
1047152	**Conservation Futures Program Support** STANDALONE		$1,807,344	**Scope:** This project provides for ongoing program management support for the Conservation Futures Program. This includes preparation of interlocal agreements with cities, review of reimbursement requests from cities, staffing the Conservation Futures Citizen Committee, review and preparation of legislation, and other land acquisition related support. **Description of Budget Request:** This budget request will support the estimated administrative support needs for the next biennium.
1047220	**Conservation Futures Land Conservation Initiative Support** STANDALONE		$520,869	**Scope:** This provides support for the administration and management of open space acquisitions and sales of Transfer Development Rights credits in support of the Conservation Futures Program goals. **Description of Budget Request:** This budget request provides support to the Land Conservation Initiative goals. Costs are funded in partnership with the Parks Division of DNRP.
1116264	**Conservation Futures Parent Project** STANDALONE		$36,736,441	**Scope:** This project holds the projected and undesignated reallocated Conservation Futures Levy funding. This funding will be allocated by the Conservation Futures Citizens Committee through the annual application, review, and recommendation process. **Description of Budget Request:** This budget request covers funds that will be allocated to individual projects by the Conservation Futures Advisory Committee in 2027.
1134983	**Conservation Futures Debt Service Payments** STANDALONE		$29,340,919	**Scope:** This project holds budget appropriations for the payment of prior and proposed debt obligations related to the fund. **Description of Budget Request:** This budget request includes 2026 and 2027 debt service payments for the Conservation Futures Program.
1145669	**Bellevue - Bellevue Cougar Mountain Connections 25** STANDALONE		$25,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Bellevue seeks to close longstanding gaps in public ownership and trail networks between Coal Creek Natural Area and Cougar Mountain Regional Wildland Park, adding to regionally significant park network. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The city seeks the third and final installment of Conservation Futures funding for the purchase of two parcels in January 2025, which were purchased in part with earlier awards of Conservation Futures funding. These parcels, totaling 12.29 acres, will close a gap in public ownership between Coal Creek Natural Area and Cougar Mountain.

1145688	**PacificTacoma Boulevard Wetlands Park (Match Waiver)** STANDALONE		$1,733,360	**Scope:** The City of Pacific is seeking funding for a phased project, the first of which will include the immediate purchase of currently vacant parcels containing critical areas, salmon and habitat restoration, and passive recreation. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The current phase includes five parcels, totaling 16.06 acres, which the city hopes to purchase in fee.
1145696	**Shoreline - Twin Ponds 25** STANDALONE		$25,000	**Scope:** The City of Shoreline seeks to expand Twin Ponds Park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project would add two parcels comprising 0.36 acres, which the city hopes to acquire in fee.
1145703	**Non Profit - Forterra Duwamish Hill 25 (Match Waiver)** STANDALONE		$348,520	**Scope:** The City of Tukwila, in partnership with Forterra NW, seeks funding to expand the Duwamish Hill Preserve, a 10.5-acre park owned by the city. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes two parcels, totaling 0.29 acres, which the city hopes to acquire in fee.
1145704	**King County - Griffin Creek Natural Area 25** STANDALONE		$350,000	**Scope:** King County continues a long-term effort to increase salmon habitat connectivity between the headwaters of Griffin Creek Natural Area in the Snoqualmie Forest and the confluence of Griffin Creek with the Snoqualmie River in the Snoqualmie Agricultural Production District. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The focus of the current request is to acquire portions of two parcels in fee totaling 2.6 acres of creek-front property.
1145709	**King County - Union Hill Forest 25** STANDALONE		$25,000	**Scope:** This project is the third and final request in a multiyear, regionally significant vision to preserve up to 300 acres of forest in the Ames Lake/Union Hill Road area northeast of Sammamish. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This phase of the project includes six parcels, totaling 127 acres, which the County hopes to acquire in fee.
1145711	**King County - Bear Creek Basin Protection 25** STANDALONE		$375,000	**Scope:** King County continues decades of conservation work in the Bear Creek watershed to fill gaps in public ownership and provide open space connectivity along Bear Creek and its tributaries, which represent regionally significant salmonid habitat. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes three parcels, totaling 29 acres, which the County hopes to acquire either in fee or easement.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1145718	**King County - Cougar Mountain Additions 25** STANDALONE		$500,000	**Scope:** King County seeks to protect forested land that would expand the regionally significant Cougar Mountain Regional Wildland Park along its northeast and southwest boundaries. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes four parcels, totaling 33 acres, which the County hopes to acquire in fee.
1145719	**King County - East Fork Issaquah Creek Restore 25** STANDALONE		$693,750	**Scope:** King County continues ongoing efforts to conserve land on the East Fork of Issaquah Creek, along the Issaquah-Preston Regional Trail between High Point and Preston. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes one parcel, totaling 3.23 acres, which the County hopes to acquire in fee.
1145729	**King County - Green River, Newaukum Creek 25** STANDALONE		$1,700,000	**Scope:** King County is seeking funding to acquire property within a regionally significant open space corridor along the Middle Green River and Newaukum Creek. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes eight parcels, totaling 44 acres, which the County hopes to acquire in full or partial fee.
1145734	**King County - Frog Holler Forest Additions 25** STANDALONE		$130,000	**Scope:** King County is seeking funding to add to Vashon-Maury Island's Frog Holler Forest. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's request includes three parcels, totaling 33 acres, which the County hopes to acquire in a combination of fee and easement.
1145735	**King County - Maury Island Additions 25** STANDALONE		$25,000	**Scope:** King County is seeking funding to expand King County Parks' footprint on Maury Island. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 39 acres, which the County hopes to acquire in fee.
1147974	**Bellevue - West Lake Sammamish Open Space 25** STANDALONE		$25,000	**Scope:** The City of Bellevue seeks to acquire and conserve land along or near Lake Sammamish. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. Two parcels, totaling 0.48 acres, are included in the application, both of which were purchased by the city in 2024.

1147977	**Des Moines - Wooton Park Native Vegetation Preservation 25** STANDALONE		$177,000	**Scope:** The City of Des Moines seeks to acquire land adjacent to Wooten Park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's funding target consists of two parcels, totaling 16.44 acres, which are currently listed on the open market.
1148001	**King County - Lake Alice Forest 25** STANDALONE		$393,750	**Scope:** King County is seeking funding to acquire undeveloped upland forest east of the Raging River and along the Preston Snoqualmie Regional Trail. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's acquisition target includes eight parcels, totaling 49 acres, which the County hopes to acquire in fee.
1148002	**King County - Rattlesnake Mountain Scenic Area Adds 25** STANDALONE		$500,000	**Scope:** King County seeks to protect undeveloped forest land adjacent to the regionally significant Rattlesnake Mountain Scenic Area and Tollgate Farm. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The property adjacent to the Rattlesnake Mountain Scenic Area includes one five-acre parcel to be acquired in fee, and three parcels, totaling 167 acres, to be protected in easement.
1148005	**King County - Skykomish Miller River Conservation 25** STANDALONE		$375,000	**Scope:** King County continues work to improve water and habitat quality in the South Fork Skykomish watershed, which is regionally significant salmon habitat. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes eight parcels, totaling 55 acres, which the County hopes to acquire in fee.
1148007	**King County - Upper Snoqualmie Conservation 25** STANDALONE		$1,447,500	**Scope:** King County is seeking to protect property in the Upper Snoqualmie watershed, which serves as regionally significant headwaters for salmon recovery in the Snohomish Basin. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 116 acres, which the County hopes to acquire in a combination of fee and easement.
1148026	**King County - Soos Jenking 25** STANDALONE		$1,546,403	**Scope:** King County continues a multiyear effort to restore salmon habitat along regionally significant Soos Creek, the largest tributary in the Green/Duwamish watershed. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's request includes 10 parcels, totaling 92 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148027	**King County - Five Mile Park, South County Ballfields & Spider Lake 25** STANDALONE		$50,000	**Scope:** King County is seeking funding to acquire property near Five Mile Lake Park and Lake Geneva Open Space. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 18 acres, which the County hopes to acquire in fee.
1148028	**King County - Vashon Marine Shoreline 25** STANDALONE		$25,000	**Scope:** King County's multiyear project preserves key reaches of marine shoreline on Vashon-Maury Island, preserving regionally significant shorelines, feeder bluffs, and enabling restoration of habitat processes for the health of salmonids and marine and terrestrial wildlife. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's request, which is in collaboration with the Vashon Maury Island Land Trust, includes six parcels totaling 56 acres; the County hopes to acquire the easement interests.
1148030	**Bellevue - Site Stabilization Cost** STANDALONE		$105,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Bellevue seeks to close longstanding gaps in public ownership and trail networks between Coal Creek Natural Area and Cougar Mountain Regional Wildland Park, adding to regionally significant park network. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The city seeks the third and final installment of Conservation Futures funding for the purchase of two parcels in January 2025, which were purchased in part with earlier awards of Conservation Futures funding. These parcels, totaling 12.29 acres, which will close a gap in public ownership between Coal Creek Natural Area and Cougar Mountain.
1148033	**Shoreline - Site Stabilization Costs** STANDALONE		$550,000	**Scope:** The City of Shoreline requests site stabilization funds for parcels it will acquire under the Twin Ponds and 192nd Hemlock projects. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes three parcels and the funds will be used to demolish the existing structures after the acquisitions are complete.
1148042	**King County - DNRP Site Stabilization Costs** STANDALONE		$3,000,000	**Scope:** King County requests site stabilization cost funding to support signage, fencing, and/or demolition of structures necessary to secure real property interests acquired with CFT proceeds for public safety or resource protection purposes. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This request is for site stabilization costs on properties funded through recent and currently requested projects in King County.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1148073	**Conservation Futures Parent 2026 Bond** STANDALONE		$0	**Scope:** This project holds the Conservation Futures Bond proceeds budget appropriations to be recommended by the Conservation Futures Advisory Committee through an application process during 2025, with budget appropriation approval through the King County Council in late 2025. **Description of Budget Request:** This account represents conservation futures acquisition projects that are financed using bond funding. Funds will be spent consistent with the bond funding recommendations in the Conservation Futures Advisory Committee's "Recommendations for the Allocation of 2026 Conservation Futures and Parks Levy Open Space Acquisition Funding" Report. Table 2 at the end of the report includes a list of bond projects. The following projects will be funded: Bellevue-Cougar Mountain Connections, Bellevue-West Lake Sammamish Open Space, Issaquah-Issaquah Creek Corridor - Hailstone Property, Issaquah-Squak Mountain Corridor Assemblage, Kenmore- axadis Park Park Property Acquisition, Kirkland-Juanita Heights Park - Expand and Connect, Kirkland-Western Finn Hill Green Loop Addition, Normandy Park-Shoreline Protection Acquisition Project, Seattle-Delridge Native Forest, Shoreline-192nd Hemlock Open Space Acquisition Phase 2, Shoreline-Twin Ponds, KC - WRIA 7-Patterson Creek Natural Area, KC - WRIA 7-Rattlesnake Mountain Scenic Area and Tollgate Farm Additions, KC - WRIA 7-Ring Hill Forest Additions, KC - WRIA 7-Union Hill Forest – Phase 3, KC - WRIA 8-Cougar Mountain Additions, KC - WRIA 9-Green River/Newaukum Creek Acquisitions, KC - WRIA 9-Moneysmith Lake, KC - WRIA 9-Soos Creek Sub-basin Acquisitions, KC - WRIA 10-Lakeland South, KC - Vashon-Maury Island Natural Area, KC - Vashon-Vashon Marine Shorelines.
1149056	**Non Profit - Forterra Rockdale 25** STANDALONE		$855,625	**Scope:** Forterra NW is seeking funding to conserve the Rockdale Property in the Central Cascades within the Mountains to Sound Greenway Natural Heritage Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 106.67 acres, which Forterra NW hopes to acquire in fee.
1150331	**Soos Creek Botanical Garden Preservation** STANDALONE		$2,121,000	**Scope:** The City of Auburn seeks to purchase a portion of the Soos Creek Botanical Gardens, located in the Lea Hill portion of the city. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The portion of the Gardens that the city seeks to purchase using Conservation Futures funding covers multiple parcels, totaling 18 acres.
1150348	**Issaquah Creek Corridor - Hailstone Property** STANDALONE		$25,000	**Scope:** The City of Issaquah seeks to purchase the Hailstone property in fee, as part of the regionally significant Issaquah Creek/Lake Sammamish Waterways Program. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The current owner has expressed a willingness to sell their 0.39-acre parcel to the city.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150350	**Squak Mountain Corridor Assemblage** STANDALONE		$25,000	**Scope:** The Issaquah Squak Mountain Corridor Assemblage seeks to acquire and create the future opportunity to develop a strategically located property to serve as a public trailhead and provide a new trail system to access regionally significant public open spaces. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 17.55 acres, which the city seeks to purchase in fee.
1150352	**axadis Park Property Acquisition [pronounced: Tl' awh-ah-dees]** STANDALONE		$25,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Kenmore seeks to purchase land that is adjacent to the axadis Park [pronounced: Tl awh-ah-dees], which has recently been redeveloped and has regional significance for salmonid habitat conservation and public use. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The project includes five parcels, totaling 12.4 acres, which the city intends to purchase in fee.
1150353	**Wetland 3 Property Acquisition** STANDALONE		$543,750	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Kenmore seeks to acquire property within the Swamp Creek Watershed. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The project includes one parcel, totaling 0.36 acres, which they plan to acquire in fee.
1150354	**Clark Lake Park** STANDALONE		$119,850	**Scope:** The City of Kent and King County are seeking to complete a property transfer that was due to happen at the conclusion of the SE 240th Street road-widening project in the past. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 4.11 acres.
1150355	**Fisk Family Park** STANDALONE		$603,268	**Scope:** The City of Kirkland is requesting funding for a parcel that was purchased from a private seller on September 13, 2023; it is located adjacent to the Cross Kirkland Corridor. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 0.42 acres, which the city purchased in fee.

1150356	**Juanita Heights Park - Expand and Connect** STANDALONE		$25,000	**Scope:** The City of Kirkland is requesting acquisition funding for parcels that were purchased from a private land developer on October 17, 2024, and have since been added to Juanita Heights Park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes five parcels, totaling 2.51 acres, which were purchased in fee.
1150357	**Western Finn Hill Green Loop Addition** STANDALONE		$25,000	**Scope:** This proposal seeks to protect property for the creation of a trail that connects Holmes Point and Denny Park to the south to Big Finn Hill Park and St. Edward Park in the north. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 6.10 acres, which the city may purchase in fee or easement.
1150358	**Five Acre Woods Expansion** STANDALONE		$1,284,551	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Lake Forest Park is seeking funding to pay for the recent purchase of land adjacent to Five Acre Woods park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The property includes two parcels, totaling 2.33 acres, which were recently purchased in fee.
1150359	**Shoreline Protection Acquisition Project** STANDALONE		$3,000,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: This grant would allow the city to expand on regionally significant shoreline conservation protecting nearshore habitat and providing public shoreline access. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes 10 parcels, totaling 17.46 acres, which the city plans to purchase in fee.
1150360	**192nd Hemlock Open Space Acquisition Phase 2** STANDALONE		$25,000	**Scope:** The City of Shoreline seeks funding for Phase 2 of their ongoing preservation efforts at 192nd Hemlock Open Space. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This phase of the project includes one parcel, totaling 0.24 acres, which the city hopes to acquire in fee.
1150361	**Boeing Creek Open Space Expansion** STANDALONE		$241,125	**Scope:** The City of Shoreline is seeking funding to expand the Boeing Creek Open Space. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The current project includes two parcels, totaling two acres, which the city hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150362	**Town of Skykomish - Riverfront Conservation** STANDALONE		$324,500	**Scope:** The Town of Skykomish is seeking funding to acquire open land along the South Fork Skykomish River within the Town of Skykomish. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel totaling 0.64 acres, which the town hopes to purchase in fee.
1150363	**Tacoma Water Abston Acquisition 2026** STANDALONE		$150,000	**Scope:** Tacoma Water is requesting funding to acquire property within the regionally significant Upper Green River Watershed, which provides clean drinking water to over 600,000 residents in King and Pierce Counties. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 80 acres, which Tacoma Water hopes to acquire in fee.
1150364	**Belltown Portal Bellwether Parcel** STANDALONE		$1,000,000	**Scope:** The City of Seattle is seeking to purchase of a portion of a privately-owned parcel located next to the future Belltown Portal Park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. Work is underway to create the 1.2-acre Belltown Portal Park on land created from the decommissioning of the Battery Street Tunnel, requiring transfer of land from Seattle Department of Transportation to Seattle Parks. Future park planning and development may occur in the late 2020s to early 2030s.
1150365	**Delridge Native Forest** STANDALONE		$500,000	**Scope:** The City of Seattle is seeking funding to purchase urban forest and expand public land ownership east of Delridge Way SW at SW Orchard Street. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 2.97 acres, which the city hopes to acquire in fee.
1150366	**Lakeridge Park Addition** STANDALONE		$300,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Seattle is seeking funding to purchase a property at the south side of Lakeridge Park that will create park visitor access from the south end of this almost one-mile-long park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 0.27 acres, which the city is hoping to purchase in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150367	**Land Back** STANDALONE		$2,474,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: Black Farmers Collective seeks funding to expand farmland available to Black, Indigenous, and people of color farmers that will deliver fresh, healthy foods to all consumers while providing a livable wage to the farmers who bring grow local food. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project is looking for a 40-50 acre property with good soil and access to water.
1150368	**Agroecology Growth and Resilience Opportunity Urban Project - Agro.Up Farm** STANDALONE		$2,000,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: Modest Family Solutions is seeking to acquire land within North King County for their Agroecology Growth and Resilient Opportunities in Urban Farming Program, Agro.Up Farms. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The farm is anticipated to be 3-10 acres.
1150369	**Vashon Creeks and Estuaries Vashon Land Trust** STANDALONE		$79,500	**Scope:** This project, which is in partnership with King County, continues to preserve key stream corridors on Vashon Island, from upland headwaters through regionally significant estuaries at Puget Sound. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The focus of the current proposal is to acquire two parcels in fee, totaling 14.86 acres.
1150370	**Vashon Marine Shorelines- Vashon Land Trust** STANDALONE		$187,500	**Scope:** This is funding for site stabilization costs for the following acquisition project: This project, which is in partnership with King County, seeks to preserve key reaches of marine shoreline on Vashon-Maury Island, preserving regionally important shorelines, feeder bluffs, and enabling restoration of habitat processes for the health of salmonids and marine and terrestrial wildlife. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes five parcels, totaling 50.62 acres, which the Land Trust hopes to acquire in fee. (King County would purchase the conservation easements.)
1150372	**Boxley Creek** STANDALONE		$750,000	**Scope:** This project seeks to acquire property adjacent to the Boxley Creek Natural Area, which also buffers both sides of the Snoqualmie Valley Regional Trail. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes nine parcels, totaling 51 acres, which the County hopes to acquire in fee.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150373	**Middle Fork Snoqualmie Natural Area In-Holdings** STANDALONE		$1,983,750	**Scope:** King County is seeking funding to acquire properties within the regionally significant Middle Fork Snoqualmie Natural Area, including parcels adjacent to the Middle Fork Snoqualmie River as well as higher elevation inholdings. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. There are 12 parcels included in this project, totaling 200 acres, which the County hopes to acquire in a combination of fee and easement.
1150374	**Patterson Creek Natural Area** STANDALONE		$1,500,000	**Scope:** King County is seeking funding to acquire property along Patterson Creek to protect riparian and wetland forests within the creek's corridor. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The project includes seven parcels, totaling 67 acres, which the County hopes to acquire primarily in fee, with one parcel protected by an easement.
1150375	**Ring Hill Forest Additions** STANDALONE		$25,000	**Scope:** King County is seeking funding to acquire vacant upland forested property adjacent to the north end of Ring Hill Forest. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 39 acres, which the County hopes to acquire in fee.
1150376	**Stillwater Natural Area** STANDALONE		$525,000	**Scope:** King County aims to conserve property within the Snoqualmie River floodplain as part of King County's Stillwater Natural Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, approximately 18 acres, which the County hopes to acquire in fee.
1150377	**Three Forks Natural Area Additions** STANDALONE		$1,927,125	**Scope:** King County is seeking funding to preserve property north of the Three Forks Parks Natural Area and adjacent to the Washington State Department of Natural Resources (WA DNR) Mount Si Natural Resources Conservation Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 112 acres, which the County hopes to acquire via a conservation easement.
1150378	**Tolt River Natural Area** STANDALONE		$421,500	**Scope:** The aim of this project is to purchase high-quality riparian and floodplain habitat along the lower Tolt River, a regionally significant priority reach in the Snohomish River Basin Salmon Conservation Plan. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes two parcels, totaling 60 acres, which the County hopes to acquire in fee.

1150379	**Molasses Creek Daylighting - Remy Acquisition** STANDALONE		$543,002	**Scope:** King County is seeking funding for a property acquisition that is necessary for a fish passage project that needs to be built along Molasses Creek. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 0.22 acres, which the County acquired in fee in 2024 utilizing Surface Water Management Fee funds.
1150380	**Ravensdale Retreat Addition** STANDALONE		$750,000	**Scope:** King County is seeking funding to acquire undeveloped land directly adjacent to the Ravensdale Retreat Natural Area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes three parcels and 151 acres, to be secured in a combination of fee and conservation easement.
1150381	**West Tiger Mountain** STANDALONE		$1,440,000	**Scope:** King County is seeking funding to acquire conservation easements in partnership with the Washington State Department of Natural Resources (WA DNR) and on a privately owned parcel nearby. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes seven parcels, totaling 152 acres, which the County hopes to acquire in full or partial conservation easements.
1150382	**Bell Ravine Alluvial Fan Property Acquisition** STANDALONE		$88,500	**Scope:** King County is seeking funding to acquire property near the base of the alluvial fan at the end of Bell Ravine, an area that currently requires road closures and dredging. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 1 acre, which the County hopes to acquire in fee.
1150383	**Moneysmith Lake** STANDALONE		$250,000	**Scope:** King County is seeking funding to acquire property in the Moneysmith Lake area. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This request includes 11 parcels, totaling 68 acres, which the County hopes to acquire in a combination of fee and easement.
1150384	**PowellsWood Garden** STANDALONE		$50,000	**Scope:** King County is seeking funding to assist with the administrative costs associated with finalizing the donation of a conservation easement from the owners of PowellsWood Garden. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes three parcels, totaling 25.48 acres, that primarily support forests and trails adjacent to the formal gardens.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150385	**Skyway Stormwater Park** STANDALONE		$2,777,700	**Scope:** The King County Department of Local Services, Road Services Division, is seeking funding to develop a stormwater park in Skyway. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes four parcels, totaling 4.37 acres, which the County hopes to acquire in fee.
1150386	**King County Forest Carbon: Transitioning Commercial Timber to Longer Rotations** STANDALONE		$150,000	**Scope:** King County is seeking start-up funding toward an eventual goal of purchasing forestland from industrial timber operations. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The County would enroll the property in King County's Rural Forest Carbon Project, which will allow them to generate carbon credits that can later be sold on the voluntary carbon market while also generating revenue from thinning the forest.
1150389	**Conservation Futures Parent 2027 Bond** STANDALONE		$50,000,000	**Scope:** This project holds the Conservation Futures Bond proceeds budget appropriations to be recommended by the Conservation Futures Advisory Committee through an application process during 2026, with budget appropriation approval through King County Council in late 2026. **Description of Budget Request:** This account represents conservation futures acquisition projects that are financed using bond funding. The issuance of bonds helps accelerate the pace of acquisitions, lower the ultimate cost of acquisitions, and spread the acquisition costs to include future taxpayers who will also benefit from lands protected in perpetuity. This project is anticipated to fund a wide variety of open space acquisition projects throughout incorporated and unincorporated King County such as natural and river corridor lands, urban greenspaces, working forests, farmlands, regional trails, and open space equity lands in underserved communities as authorized in July 2018 by Ordinance 18774. The actual project list and distributions will be determined by mid-2026. The Conservation Futures Advisory Committee will submit a detailed report to the King County Executive and King County Council, and will offer presentations to the Executive and Council to review recommendations, with approval by the King County Council.
1150422	**axadis Park Property Acquisition [pronounced: Tl' awh-ah-dees] SSC** STANDALONE		$135,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Kenmore seeks to purchase land that is adjacent to the axadis Park [pronounced: Tl awh-ah-dees], which has recently been redeveloped and has regional significance for salmonid habitat conservation and public use. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The project includes five parcels, totaling 12.4 acres, which the city intends to purchase in fee.

1150423	**Wetland 3 Property Acquisition SCC** STANDALONE		$37,500	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Kenmore seeks to acquire property within the Swamp Creek Watershed. **Description of Budget Request:** The project includes one parcel, totaling 0.36 acres, which they plan to acquire in fee.
1150424	**Five Acre Woods Expansion SSC** STANDALONE		$150,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Lake Forest Park is seeking funding to pay for the recent purchase of land adjacent to Five Acre Woods park. **Description of Budget Request:** The property includes two parcels, totaling 2.33 acres, which were recently purchased in fee.
1150425	**Shoreline Protection Acquisition Project SSC** STANDALONE		$225,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: This grant would allow the city to expand on regionally significant shoreline conservation protecting nearshore habitat and providing public shoreline access. **Description of Budget Request:** This project includes 10 parcels, totaling 17.46 acres, which the city plans to purchase in fee.
1150426	**Lakeridge Park Addition SSC** STANDALONE		$50,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: The City of Seattle is seeking funding to purchase a property at the south side of Lakeridge Park that will create park visitor access from the south end of this almost one-mile-long park. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project includes one parcel, totaling 0.27 acres, which the city is hoping to purchase in fee.
1150427	**Snoqualmie Riverfront Reach - SSC** STANDALONE		$108,750	**Scope:** The City of Snoqualmie requests site stabilization funds for upcoming acquisitions funded the Snoqualmie Riverfront Reach Conservation Futures acquisition project. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The primary parcel is anticipated to be purchased May 2025, with one more parcel that may close later this year.
1150428	**Land Back SSC** STANDALONE		$30,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: Black Farmers Collective seeks funding to expand farmland available to Black, Indigenous, and people of color farmers that will deliver fresh, healthy foods to all consumers while providing a livable wage to the farmers who bring grow local food. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This project is looking for a 40-50 acre property with good soil and access to water.

1150429	**Agroecology Growth and Resilience Opportunity Urban Project - Agro.Up Farm SSC** STANDALONE		$30,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: Modest Family Solutions is seeking to acquire land within North King County for their Agroecology Growth and Resilient Opportunities in Urban Farming Program, Agro.Up Farms. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The farm is anticipated to be 3-10 acres.
1150430	**Vashon Marine Shorelines - Vashon Land Trust SSC** STANDALONE		$33,000	**Scope:** This is funding for site stabilization costs for the following acquisition project: This project, which is in partnership with King County, seeks to preserve key reaches of marine shoreline on Vashon-Maury Island, preserving regionally important shorelines, feeder bluffs, and enabling restoration of habitat processes for the health of salmonids and marine and terrestrial wildlife. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. This year's focus includes five parcels, totaling 50.62 acres, which the Land Trust hopes to acquire in fee. (King County would purchase the conservation easements.)
1150431	**Boise Creek Acquisitions** STANDALONE		$843,750	**Scope:** King County is seeking funding to acquire property along the lower four miles of Boise Creek, which provides regionally significant spawning and rearing habitat for fall-run Chinook salmon among other salmonid species. **Description of Budget Request:** This budget request reflects the recommendations provided by the King County Conservation Futures Advisory Committee in the report dated June 13, 2025, transmitted to Council in August. The city seeks the third and final installment of Conservation Futures funding for the purchase of two parcels in January 2025, which were purchased in part with earlier awards of Conservation Futures funding. This project includes three parcels, totaling up to 22 acres, which the County hopes to acquire in easement.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3151 CONSERVATION FUTURES SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1150737	**Conservation Futures Parent 2028 Bond** STANDALONE		$50,000,000	**Scope:** This project holds the Conservation Futures Bond proceeds budget appropriations to be recommended by the Conservation Futures Advisory Committee through an application process during 2027, with budget appropriation approval through King County Council in late 2027. **Description of Budget Request:** This account represented conservation futures acquisition projects that are financed using bond funding. The issuance of bonds to help accelerate the pace of acquisitions, lower the ultimate cost of acquisitions, and spread the acquisition costs to include future taxpayers who will also benefit from lands protected in perpetuity. This project is anticipated to fund a wide variety of open space acquisition projects throughout incorporated and unincorporated King County such as natural and river corridor lands, urban greenspaces, working forests, farmlands, regional trails, and open space equity lands in underserved communities as authorized in July 2018 by Ordinance 18774. The actual project list and distributions will be determined by mid-2027. The Conservation Futures Advisory Committee will submit a detailed report to the King County Executive and King County Council, and will offer presentations to the Executive and Council to review recommendations, with approval by the King County Council.
3151 - CONSERVATION FUTURES SUBFUND		**Total**	**$213,436,465**	
Grand Total			**$213,436,465**	

2026-2027 Proposed Financial Plan
Conservation Futures Levy / 000003151

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	42,158,981	-	42,158,981	-	-
Conservation Futures Levy Current		111,236,465	111,236,465	115,752,297	120,339,348
Bond Proceeds	44,386,725	100,000,000	144,386,725	100,000,000	100,000,000
Interest Income	-	2,000,000	2,000,000	2,000,000	2,000,000
Other Revenue	-	200,000	200,000	200,000	200,000
Total Capital Revenue	**$ 86,545,706**	**$ 213,436,465**	**$ 299,982,172**	**$ 217,952,297**	**$ 222,539,348**
Capital Appropriation:					
Acquisition and Relocations	86,545,706	213,436,465	299,982,172	217,952,297	222,539,348
Total Capital Appropriation	**$ 86,545,706**	**$ 213,436,465**	**$ 299,982,172**	**$ 217,952,297**	**$ 222,539,348**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 72,436,059**	**$ 72,436,059**	**$ 83,072,205**	**$ 42,158,981**	**$ 32,647,430**	**$ 13,811,039**
Capital Funding Sources						
Conservation Futures Levy Current	27,871,664	53,410,005		111,236,465	115,752,297	120,339,348
Bond Proceeds	23,126,564	23,746,433		83,103,695	97,500,000	97,500,000
Interest Income	1,048,587	1,048,587		2,000,000	2,000,000	2,000,000
Other Revenue	167,803	167,803		200,000	200,000	200,000
Total Capital Revenue	**$ 52,214,618**	**$ 78,372,828**	**$ -**	**$ 196,540,160**	**$ 215,452,297**	**$ 220,039,348**
Capital Expenditures						
Program Support and Finance Charges	270,878	905,495		2,474,575	2,625,277	2,785,156
Acquisitions and Relocations	22,140,924	$ 57,944,862		86,978,956	97,074,723	96,914,844
Acquisitions and Relocations - Bond	16,887,747	$ 40,237,558		89,731,836	98,500,000	98,500,000
Debt Service Payments	2,549,800	$ 10,467,486		29,340,919	38,713,965	26,780,430
Total Capital Expenditures	**$ 41,578,471**	**$ 108,649,906**	**$ -**	**$ 206,051,711**	**$ 234,288,688**	**$ 222,195,274**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 83,072,205**	**$ 42,158,981**	**$ 83,072,205**	**$ 32,647,430**	**$ 13,811,039**	**$ 11,655,114**
Reserves						
Dedicated to budgeted projects	82,822,205	41,908,981		32,397,430	13,561,039	11,405,114
Cash Flow	250,000	250,000		250,000	250,000	250,000
Total Reserves	**$ 83,072,205**	**$ 42,158,981**	**$ -**	**$ 32,647,430**	**$ 13,811,039**	**$ 11,655,114**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 83,072,205**	**$ -**	**$ -**	**$ -**

Financial Plan Notes
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues include new revenue and fund balance designated to projects.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of 5/31/25.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:
- Other Revenue includes sale of tax title property, leasehold excise tax, and private timber harvest tax.
- Bonds will be issued on a reimbursable basis projected at 2026 $40.9M, 2027 $42.3M, 2028 $48.3M, 2029 $49.3M, 2030 $48.3M, and 2031 $49.3M.

Expenditure Notes:
- Debt service assumption: 30 year - 5%. In the short-term there may be interfund borrowing to cover any cash shortfall in the fund.

Reserve Notes:
- The reserve "Dedicated to budgeted 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.
- Cash flow reserve due to revenue fluctuations and debt service assumptions.

Last Updated 8/22/25 by Hong Nguyen and Elena Davert using data from PIC, EBS, CFT workpaper, and 2025 Spending Plan.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND - Water and Land Resources

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1111168	**Auditor Capital Project Oversight** ADMIN		$33,868	**Scope:** This project supports cost recovery for oversight activities performed by the King County Auditor's Office for capital funds, projects, and programs. **Description of Budget Request:** This budget request reflects the cost allocation estimated for 2026-2027.
1117559	**Fairwood 11 Pipe Replacement Phase II** STANDALONE	✓	($260,000)	**Scope:** This project is a capital improvement project to retrofit an existing King County regional storm water flow control facility, Facility DR0516. The facility controls flow discharges of Molasses Creek into a 2000 feet underground conveyance pipeline which directs flow to open ravine on the south slope of Cedar River valley near Renton. The pipe to be replaced also performs in line flow control of Molasses Creek. **Description of Budget Request:** This is a technical adjustment in the 2026-2027 Budget. This request would reallocate funding from this project to support construction costs for the White Center Pond project, which is the highest priority Stormwater project for the 2026-2027 biennium. This Fairwood 11 Pipe project is currently in closeout.
1129378	**Stormwater Grant Contingency** STANDALONE		$6,964,116	**Scope:** This program provides spending authority for the Stormwater Portfolio for receipt of funds from a grant donor or other external funding source. **Description of Budget Request:** This request is based on project manager estimates for grant funding needs for the 2026-2027 biennium.
1129379	**Stormwater Feasibility Studies Program** PROGRAMMATIC		$100,000	**Scope:** The Feasibility Program funds studies to assess potential capital improvement projects (CIP). These studies investigate site conditions and evaluate alternatives to determine the need for a project and its recommended design, scope, duration, and budget. The findings help prioritize projects within stormwater capital programs focused on asset preservation, natural drainage flood management, and water quality. Each program reviews funding availability, and projects are either implemented immediately or added to the Stormwater Services CIP 6-year plan. This program serves as a key planning tool for Stormwater Services management to develop a well-structured capital improvement list. **Description of Budget Request:** This request will support ongoing feasibility studies for the Stormwater Capital Unit. This work includes reviewing stormwater facility records to identify issues, determine their causes, and evaluate alternatives for design and construction recommendations.
1129385	**Water Quality Program** PROGRAMMATIC		$802,500	**Scope:** This Water Quality Program applies Best Management Practices (BMP) to manage stormwater runoff, enhance water quality, and improve stream health in unincorporated King County. Efforts include stormwater retrofitting in older developed areas lacking flow control or water quality facilities and addressing erosion caused by stormwater pipe outlets. **Description of Budget Request:** This request will fund continued investments for the Water Quality Program, including the design of the Mill Creek Tributary and White Center Ponds pretreatment project.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1129388	**Stormwater Asset Preservation Program** PROGRAMMATIC		$420,000	**Scope:** The Asset Preservation Program ensures the longevity and functionality of aging stormwater facilities owned by the Water and Land Resources Division (WLRD). Through rehabilitation, restoration, upgrades, and replacements, the program extends the life of these assets and restores their function—whether proactively or after partial or complete failure. Projects, including improvements to pipes, catch basins, manholes, and other components, are identified and prioritized based on WLRD's stormwater asset management planning. **Description of Budget Request:** This request will fund ongoing asset preservation projects at Gunshy Ridge and Collin Creek Pond, while also supporting broader programmatic initiatives.
1129460	**Ecological Restoration Grant Contingency** STANDALONE		$29,021,254	**Scope:** The WLRD Ecological Restoration grant contingency provides spending authority for anticipated receipt of funds from a grant donor or other external funding sources for ecological restoration projects. **Description of Budget Request:** This request is based on project manager estimates for grant funding needs for the 2026-2027 biennium.
1129498	**Water Quality May Creek Tributary 291A Cemetery** STANDALONE		$1,398,850	**Scope:** This project, located in the May Creek Tributary 291A basin, will prepare design plans to retrofit a regional detention facility to improve flow control and treatment of runoff from developed land that has no stormwater controls. The facility occupies a historic wetland, portions of which have been filled in by adjacent property owners. The plans would restore these portions of filled wetland, which will increase the facility's detention storage and improve water quality treatment. **Description of Budget Request:** This request will support construction costs for the Cemetery Pond project.
1131433	**Rosemond Pond D93059** STANDALONE	✓	($1,200,000)	**Scope:** The existing King County stormwater pond berm has settled and it is beyond normal maintenance; it requires investigation, design and construction for the fix. Geotechnical recommendation is to relocate the pond elsewhere but a suitable property was not available and proceeding with construction design. **Description of Budget Request:** This is a technical adjustment to reallocate funding from this project to support construction costs for the White Center Pond project, which is the highest priority Stormwater project for the 2026-2027 biennium.
1133946	**WLSWCA DR0586 RETROFIT WHITE CENTER PONDS** STANDALONE	✓	$4,302,600	**Scope:** This project will implement retrofits to the White Center Regional Retention/Detention facility DR0586 to improve maintenance costs, community safety, water quality, and flow control. The project scope includes design and construction. **Description of Budget Request:** This request will provide construction funding for the project. The current budget request includes transfers from standalone projects Fairwood 11, Rosemont Pond, and Madsen 0305 Basin Retrofit, in addition to new Surface Water Management (SWM) funding.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1135075	**Fish Passage Program** PROGRAMMATIC		$1,904,000	**Scope:** The Fish Passage Restoration Program will advance feasibility studies, design, and construction efforts to replace culverts that currently obstruct fish passage. The new culverts will fully restore passage, enabling fish to reach vital upstream habitat essential for long-term sustainability. **Description of Budget Request:** This request will support continued investments in the Fish Passage Program, funding design efforts for Tuck Creek, and a new investment at Mouth of Molasses Creek, as well as construction at Tolt McDonald.
1138644	**Carey Creek at 276th Culvert Fish Passage** STANDALONE	✓	$1,706,900	**Scope:** The purpose of this project is to design and construct a replacement structure for the culverts and fishway conveying Carey Creek under 276th Ave SE. The current crossing at this location was assessed to be 67% passable by WDFW and is a partial passage barrier to Chinook, coho, sockeye, steelhead, and sea-run cutthroat trout. Replacing this crossing will provide salmonids access to approximately three river miles of high quality aquatic and riparian habitat in mainstem Carey Creek in the upper Issaquah Creek basin, a high-priority Chinook habitat basin. The team is using King County Fish Passage Restoration Program funding to on-board a consultant for design, and to fund the majority of design and construction via corresponding grants from the Brian Abbott Fish Barrier Removal Board. **Description of Budget Request:** This request will support the construction of the Carey Creek project. This is a technical adjustment as this project is converting from a subproject to a standalone project.
1138810	**NE Auburn & Horsehead Fish Passage** STANDALONE	✓	$1,515,000	**Scope:** The project will rehabilitate degraded floodplain habitat in the Lower Green River, improve fish passage, restore critical rearing habitat for juvenile salmonids in NE Auburn Creek, and increase off-channel rearing and refuge habitat in the Horsehead Bend reach of the Lower Green River. **Description of Budget Request:** This request will support construction for the project. This is a technical adjustment as this project is converting from a subproject to a standalone project.
1138813	**Water Resource Inventory Area (WRIA) 9 Restoration Program** PROGRAMMATIC		$432,000	**Scope:** The Water Resource Inventory Area (WRIA) 9 Restoration Program is responsible for projects located in unincorporated areas of the Green and Duwamish River Watersheds. This program researches and implements projects that are identified and prioritized through the WRIA salmon conservation planning and basin stewards. Projects completed in this program restore aquatic ecosystems and reconnect side-channel habitat by removing levees or other forms of blockages, bank hardening, and man-made barriers. These projects also increase riparian forest cover, improve water quality, and create aquatic habitat. These projects are important for fish passage, clean water, and healthy habitat. **Description of Budget Request:** This request will continue funding investments in Josie Newaukum, revetment work at Flaming Geyser, and the restoration of Lower Burns Creek.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1138814	**Water Resource Inventory Area (WRIA) 8 Restoration Program** PROGRAMMATIC		$603,000	**Scope:** The Water Resource Inventory Area (WRIA) 8 Restoration Program is responsible for projects located in unincorporated areas of the Cedar River and Lake Washington Watershed. This program researches and implements projects that are identified and prioritized through the WRIA salmon conservation planning and basin stewards. Projects completed in this program restore aquatic ecosystems and reconnect side-channel habitat by removing levees or other forms of blockages, bank hardening, and man-made barriers. These projects also increase riparian forest cover, improve water quality, and create aquatic habitat. These projects are important for fish passage, clean water, and healthy habitat. **Description of Budget Request:** This request will provide continued support for the Keep It Simple project, as well as new investments for the Kokanee Habitat Project Development, Poo Poo Point Trailhead project, and Phase 2 of the Seawest Granston project.
1138815	**Water Resource Inventory Area (WRIA) 7 Restoration Program** PROGRAMMATIC		$550,000	**Scope:** The Water Resource Inventory Area (WRIA) 7 Restoration Program is responsible for projects located in unincorporated areas of the Snoqualmie Watershed. This program researches and implements projects that are identified and prioritized through the WRIA salmon conservation planning and basin stewards. Projects completed in this program restore aquatic ecosystems and reconnect side-channel habitat by removing levees or other forms of blockages, bank hardening, and man-made barriers. These projects also increase riparian forest cover, improve water quality, and create aquatic habitat. These projects are important for fish passage, clean water, and healthy habitat. **Description of Budget Request:** This request will fund design work for the Fish Hatchery SE project and cover planning costs for the Snoqualmie Creek Confluence Pilot project.
1138816	**WRIA 10 Ecosystem Restoration Program** PROGRAMMATIC		$170,000	**Scope:** The Water Resource Inventory Area (WRIA) 10 Restoration Program is responsible for projects located in unincorporated areas of the White River Watershed. This program researches and implements projects that are identified and prioritized through the WRIA salmon conservation planning and basin stewards. Projects completed in this program restore aquatic ecosystems and reconnect side-channel habitat by removing levees or other forms of blockages, bank hardening, and man-made barriers. These projects also increase riparian forest cover, improve water quality, and create aquatic habitat. These projects are important for fish passage, clean water, and healthy habitat. **Description of Budget Request:** This request will fund planning costs for the Bickford project at Middle Boise Creek and support adaptive management efforts for Lower Boise Creek.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1138817	**Vashon Restoration Program** PROGRAMMATIC		$600,000	**Scope:** The Vashon Restoration Program is responsible for projects located on Vashon Island. This program researches and implements projects that are identified and prioritized through the WRIA salmon conservation planning and basin stewards. Projects completed in this program restore aquatic ecosystems and reconnect side-channel habitat by removing levees or other forms of blockages, bank hardening, and man-made barriers. These projects also increase riparian forest cover, improve water quality and create aquatic habitat. These projects are important for fish passage, clean water, and healthy habitat. **Description of Budget Request:** This request will support new investments in the Judd Creek Busch Bridge and Spring Beach Armor Removal.
1138818	**Small Habitat Restoration Program** PROGRAMMATIC		$800,000	**Scope:** The mission of the Small Habitat Restoration Program (SHRP) is to build small low cost habitat restoration projects to enhance and restore streams, wetlands and riparian habitat. Projects include stabilizing eroding stream banks, restoring fish access to upstream habitat, installing livestock fences, controlling invasive weeds, planting native vegetation and providing technical assistance to landowners and agencies. Projects are implemented in the White, Green, Cedar, and Snoqualmie Rivers as well as in Lake Washington, Lake Sammamish and along Puget Sound. **Description of Budget Request:** This request will support continued public outreach, design, and implementation of SHRP projects. Project spending includes fully burdened staff time, construction materials, and contract landscape labor. The budget requested is necessary to cover total program costs through the next biennium.
1138819	**Adaptive Management Program** PROGRAMMATIC		$200,000	**Scope:** The Adaptive Management program provides funding for the design and implementation of adaptive management actions to modify site conditions related to previously completed capital improvement projects. These actions are initiated when a restoration project does not meet its objectives, has unintended consequences, or requires minor adjustments to enhance its desired outcomes. The appropriation covers staff time as well as costs for construction and materials. **Description of Budget Request:** This request will continue to fund design and implementation of adaptive management actions that are necessary to modify site conditions associated with previously constructed capital improvement projects.
1139268	**0305 Madsen Basin Retrofit** STANDALONE	✓	($1,100,000)	**Scope:** This project will look for land (parcels) to purchase in the Fairwood community in order to design, permit, and construct a stormwater facility that will provide flow control to stormwater. The objective is to provide detention to Madsen Creek Tributary 0305 for future removal of fish barriers. **Description of Budget Request:** This is a technical adjustment to reallocate funding from this project to support construction costs for the White Center Pond project, which is the highest priority Stormwater project for the 2026-2027 biennium. This project is currently on hold.

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3292 SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

1141893	**Rutledge Johnson Restoration** STANDALONE		$150,000	**Scope:** The project is intended to remove 600 feet of levee and restore 16 acres of floodplain on the Cedar River. It will include removal of an existing aging levee and reconnection of an existing side channel, installed habitat log jams and habitat features. The project will remove invasive vegetation and restore native riparian vegetation. The project will allow the river access to its historic floodplain and channel migration zone while protecting private property and public infrastructure. **Description of Budget Request:** This request will support additional construction funding to supplement existing grant funds.
1142777	**Auburn Narrows** STANDALONE	✓	$707,000	**Scope:** The project will remove remaining impediments to habitat forming process and channel migration at the Auburn Narrows Natural Area and create a new network of side channels and habitat features in the left bank floodplain of the Green River. **Description of Budget Request:** This request will support construction funding for the Auburn Narrows project. This is a technical adjustment as this project is converting from a subproject to a standalone project.
1143770	**WLER LOWER MILLER RIVER** STANDALONE	✓	$757,500	**Scope:** This project will design and implement a floodplain restoration project in the lower mile of the Miller River that restore salmonid habitat, removes a damaged and vulnerable levee and roadway, and constructs improved flood protection for the BNSF railroad **Description of Budget Request:** This request will support construction funding for the Lower Miller project. This is a technical adjustment as this project is converting from a subproject to a standalone project.
1148255	**WLER Fish Passage Grant Contingency** STANDALONE		$3,275,000	**Scope:** This parent program will be used to keep track of Fish Passage grant opportunities. This grant contingency provides spending authority for anticipated receipt of funds from a grant donor or other external funding sources for WLRD Fish Passage projects. **Description of Budget Request:** This request is based on project manager estimates for grant funding needs for the 2026-2027 biennium.
3292 - SURFACE WATER MANAGEMENT CONSTRUCTION SUBFUND		**Total**	**$53,853,588**	
Grand Total			**$53,853,588**	

2026-2027 Proposed Financial Plan
Surface Water Management Non-Bond / 000003292

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	44,429,230	-	44,429,230	-	-
SWM Operating Transfer		14,593,218	14,593,218	21,036,530	21,010,000
Grants, ILA, Other External Funding		39,260,370	39,260,370	34,000,000	34,000,000
Total Capital Revenue	**$ 44,429,230**	**$ 53,853,588**	**$ 98,282,819**	**$ 55,036,530**	**$ 55,010,000**
Capital Appropriation:					
Fish Passage	2,014,129	5,125,900	7,140,029	6,014,100	6,000,000
Habitat Restoration	19,683,186	4,969,500	24,652,686	8,009,000	8,002,000
Stormwater Capital	7,824,783	4,463,950	12,288,733	7,013,430	7,008,000
Grant Contingency	14,825,307	39,260,370	54,085,677	34,000,000	34,000,000
Admin/Other Expenditures	98,819	33,868	132,687	-	-
Technical Adjustments	(16,993)		(16,993)		
Total Capital Appropriation	**$ 44,429,230**	**$ 53,853,588**	**$ 98,282,819**	**$ 55,036,530**	**$ 55,010,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 31,914,084**	**$ 31,914,084**	**$ 26,049,511**	**$ 28,276,577**	**$ 31,279,757**	**$ 24,203,206**
Capital Funding Sources						
SWM Operating Transfer	-	8,957,911		14,593,218	21,036,530	21,010,000
Grants, ILA, Other External Funding	(942,098)	10,947,323		78,598,316	27,000,000	27,000,000
Total Capital Revenue	**$ (942,098)**	**$ 19,905,234**	**$ -**	**$ 93,191,534**	**$ 48,036,530**	**$ 48,010,000**
Capital Expenditures						
Fish Passage	610,256	3,836,000		22,341,095	23,011,328	23,701,667
Habitat Restoration	3,170,461	12,229,995		49,415,124	24,459,989	25,193,789
Stormwater Capital	1,073,301	7,408,289		18,398,268	7,641,764	7,871,017
Admin/Other Expenditures	68,457	68,457		33,868	-	-
Total Capital Expenditures	**$ 4,922,475**	**$ 23,542,741**	**$ -**	**$ 90,188,355**	**$ 55,113,081**	**$ 56,766,473**
Other Fund Transactions	-	-				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 26,049,511**	**$ 28,276,577**	**$ 26,049,511**	**$ 31,279,757**	**$ 24,203,206**	**$ 15,446,733**
Reserves	+					
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ 26,049,511**	**$ 28,276,577**	**$ 26,049,511**	**$ 31,279,757**	**$ 24,203,206**	**$ 15,446,733**

CIP Budget:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Adopted Budget is consistent with PIC for 2026-2027 Final Adopted Budget and proposed supplementals (note here).
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Financial Plan Notes

• The **Grants, ILA, and Other External Funding** is currently negative as we are still working on processing our grant reimbursements from the Cooperative Watershed Management (CWM Program, Flood Control District) from 2024.
• The **2025 Ending Balance** is calculated by taking the starting **fund balance in 2024**, adding the **new appropriation in 2025**, and subtracting the estimated spend from the **2025 Forecast** as denoted from the **2025 Spending Plan**.
• Fields from the **CIP Improvement Program (CIP) Budget** section of the Financial Plan are retrieved from the Ordinance Attachment pulled from PIC.

• Fields from the **CIP Fund Financial Position** are pulled from the GL010 and the expenses from the **Budget Expense Revenue Summary** in PIC. Please see the documentation for more specific methodology details and assumptions made for outyear estimates.
• Outyear estimates are subject to change and are best estimates at this point in time. For 2028-2029 and onwards, we are expecting to resume funding close to at 2023-2024 Biennium levels.
• For 2026-2027 Biennium, we have secured grants in place to support construction efforts for major projects in the SWM Capital Portfolio. These include state grants like Recreation and Conservation Office (RCO) and WA State Department of Ecology (DOE). Internally, we also have grant funding (i.e. Cooperative Watershed Management (CWM), Subregional Opportunity Fund (SROF) and committed reimbursements from the Flood Control District (FCDP, and King County Parks through Open Space River Corridor (ORSC) grant program.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenue Notes:

Expenditure Notes:

Reserve Notes:

Last Updated 9/9/2025 by Winnie Bonnicksen using data from PIC, BI Insights.
Reviewed 9/9/2025 by Elena Davert (PSB).

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3522 OPEN SPACE KING COUNTY NON-BOND SUBFUND, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3522 OPEN SPACE KING COUNTY NON-BOND SUBFUND - Water and Land Resources

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1047267	**Open Space Grant Contingency** PROGRAMMATIC		$217,119	**Scope:** The Open Space Grant Contingency project holds spending authority pending receipt of signed federal and state grants and interlocal agreements. Budget is activated in individual projects only after a signed agreement is received. **Description of Budget Request:** This budget request will reduce grant contingency by $1.98M to reflect unsuccessful grant applications assumed in 2024 and 2025 and increase grant contingency by $2.2M for upcoming open space acquisitions at Issaquah Creek, Lower Cedar River, Snoqualmie mainstream, East Fork Issaquah Creek, and Maury Island Armoring.
3522 - OPEN SPACE KING COUNTY NON-BOND SUBFUND		**Total**	**$217,119**	
Grand Total			**$217,119**	

2026-2027 Proposed Financial Plan
Open Space Non-Bond County Projects / 000003522

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	1,439,590	-	1,439,590	-	-
Grant and Other Revenue	4,301,835	217,119	4,518,954	3,400,000	3,150,000
General Fund bonds - Economy & Climate Equity	-	-	-	-	-
Total Capital Revenue	**$ 5,741,424**	**$ 217,119**	**$ 5,958,543**	**$ 3,400,000**	**$ 3,150,000**
Capital Appropriation:					
Acquisitions and Relocations	5,741,424	217,119	5,958,543	3,400,000	3,150,000
Farmland Infrastructure	-	-	-	-	-
Total Capital Appropriation	**$ 5,741,424**	**$ 217,119**	**$ 5,958,543**	**$ 3,400,000**	**$ 3,150,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 84,411**	**$ 84,411**	**$ (27,970)**	**$ 1,439,590**	**$ 1,219,323**	**$ 1,685,990**
Capital Funding Sources						
Grants and Other Revenue	-	628,020		2,200,000	3,400,000	3,150,000
Sale/Surplus of Farmland	-	1,053,600		-	-	-
Interest Income	1,579	1,579		-	-	-
General Fund bonds - Economy & Climate Equity	71,154	547,656		-	-	-
Total Capital Revenue	**$ 72,732**	**$ 2,230,855**	**$ -**	**$ 2,200,000**	**$ 3,400,000**	**$ 3,150,000**
Capital Expenditures						
Acquisitions and Relocations - Open Space	-	328,020		1,366,667	2,933,333	3,233,333
Acquisitions and Relocations - Farmland	-	-		1,053,600	-	-
Farmland Infrastructure	185,113	547,656		-	-	-
Total Capital Expenditures	**$ 185,113**	**$ 875,676**	**$ -**	**$ 2,420,267**	**$ 2,933,333**	**$ 3,233,333**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (27,970)**	**$ 1,439,590**	**$ (27,970)**	**$ 1,219,323**	**$ 1,685,990**	**$ 1,602,656**
Reserves						
Dedicated to budgeted projects		1,439,590		1,219,323	1,685,990	1,602,656
Total Reserves	**$ -**	**$ 1,439,590**	**$ -**	**$ 1,219,323**	**$ 1,685,990**	**$ 1,602,656**
Projected Shortfall	27,970	-	27,970	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Financial Plan Notes
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- 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.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of 5/31/25.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Revenues Notes:
- Sale/Surplus of non-bond funded farmland which will be used to protect farmland throughout the Agriculture Production Districts.
- General Fund bond proceeds supporting economy and climate equity for Farmland Infrastructure projects.

Expenditure Notes:
- Acquisitions and Relocations - Farmland will acquire farmland throughout Agriculture Production Districts using sale/surplus for farmland.
- Farmland infrastructure projects on farms throughout King County for beginning and BIPOC farmers.

Reserve Notes:
- The reserve "Dedicated to budgeted 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.

Last Updated 6/12/25 by Hong Nguyen using data from PIC, EBS, OSA Budget workpapers, and 2025 Spending Plan.
Reviewed 8/22/25 by Elena Davert (PSB).

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3673 CRITICAL AREAS MITIGATION, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3673 CRITICAL AREAS MITIGATION - Water and Land Resources

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1047594	**Critical Areas Mitigation Project** PROGRAMMATIC		$15,121,441	**Scope:** The Critical Areas Mitigation Reserves Program is an "in-lieu-fee" compensatory mitigation program that provides a service to developers and other permittees whose projects require mitigation for unavoidable impacts to wetland and aquatic resources. In lieu of completing their own mitigation, permittees can pay a mitigation fee to King County. The County then uses the fee to implement mitigation projects in places where projects will have the most benefit to the watershed in which the impact occurred. This is a master project that holds budget authority until developer fees are received, and appropriate receiving sites are identified and approved through a multi-jurisdictional review team consisting of DNRP, Washington State Department of Ecology, Army Corps of Engineers, and local tribes. **Description of Budget Request:** This request will support two large projects planned for design in 2026-2027 that will have important benefits to wetlands and salmonids in the Green River/Duwamish Watershed and smaller projects planned for designed in the White River/Puyallup and Cedar River/Lake Washington/Sammamish watersheds.
1134299	**Carbon Credits Program Land Acquisition** STANDALONE		$800,000	**Scope:** The Forest Carbon Program generates funding that contributes to eligible open space acquisitions throughout the county. The process to generate funds includes: 1) Quantification of carbon stored in forests as a result of acquisition by the County; 2) External audit and verification of the carbon stored, resulting in the issuance of carbon credits; 3) Sale of credits to businesses and other entities wishing to offset a portion of their greenhouse gas emissions. Funds generated contribute to eligible open space acquisitions that meet the requirements of the Forest Carbon Program and external carbon credit protocols. In general terms, acquisitions funded with revenues from carbon credit sales must at minimum permanently protect forest that is at risk of cutting for either rural residential development or commercial timber harvest. **Description of Budget Request:** This request authorizes this project to generate its own revenue from carbon credit sales and disburse revenue as matching funds to eligible open space acquisitions.
3673 - CRITICAL AREAS MITIGATION		**Total**	**$15,921,441**	
Grand Total			**$15,921,441**	

2026-2027 Proposed Financial Plan
Critical Areas Mitigation / 000003673

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	32,730,880	-	32,730,880	-	-
CAO Mitigation Fees	-	13,721,441	13,721,441	6,500,000	3,000,000
Interest Earnings	-	1,400,000	1,400,000	400,000	400,000
Carbon Credits for Land Acquisitions	1,356,484	800,000	2,156,484	800,000	800,000
Total Capital Revenue	**$ 34,087,363**	**$ 15,921,441**	**$ 50,008,804**	**$ 7,700,000**	**$ 4,200,000**
Capital Appropriation:					
Restoration Projects	32,730,880	15,121,441	47,852,321	6,900,000	3,400,000
Carbon Credits for Land Acquisitions	1,356,484	800,000	2,156,484	800,000	800,000
Total Capital Appropriation	**$ 34,087,363**	**$ 15,921,441**	**$ 50,008,804**	**$ 7,700,000**	**$ 4,200,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 4,404,408**	**$ 4,404,408**	**$ 31,627,030**	**$ 32,730,880**	**$ 33,280,880**	**$ 33,680,880**
Capital Funding Sources						
CAO Mitigation Fees	244,458	3,389,970		18,245,000	6,500,000	3,000,000
Interest Earnings	420,258	500,000		1,400,000	400,000	400,000
Carbon Credits for Land Acquisitions	31,944	1,000,000		800,000	800,000	800,000
Total Capital Revenue	**$ 696,660**	**$ 4,889,970**	**$ -**	**$ 20,445,000**	**$ 7,700,000**	**$ 4,200,000**
Capital Expenditures						
Program Administration Fees	155,354	467,248		1,031,120	1,093,915	1,160,535
Restoration Projects	37,320	2,664,886		4,344,200	16,958,800	1,776,400
Carbon Credits for Land Acquisitions	-	150,000		1,650,000	800,000	800,000
Total Capital Expenditures	**$ 192,674**	**$ 3,282,134**	**$ -**	**$ 7,025,320**	**$ 18,852,715**	**$ 3,736,935**
Other Fund Transactions						
Equity Adjustment - GAAP Liability	26,718,636	26,718,636		(12,869,680)	11,552,715	(63,065)
Total Other Fund Transactions	**$ 26,718,636**	**$ 26,718,636**	**$ -**	**$ (12,869,680)**	**$ 11,552,715**	**$ (63,065)**
Ending Fund Balance	**$ 31,627,030**	**$ 32,730,880**	**$ 31,627,030**	**$ 33,280,880**	**$ 33,680,880**	**$ 34,080,880**
Reserves						
Dedicated to budgeted projects	31,627,030	32,730,880		33,280,880	33,680,880	34,080,880
Total Reserves	**$ 31,627,030**	**$ 32,730,880**	**$ -**	**$ 33,280,880**	**$ 33,680,880**	**$ 34,080,880**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 31,627,030**	**$ -**	**$ -**	**$ -**

Financial Plan Notes
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues include new revenue and fund balance designated to projects.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of 5/31/25.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Other Fund Transaction Notes:
- GAAP liability adjustments per FBOD are based on GASB 65, Sec. 9 interpretation of revenues from in-lieu mitigation fees.

Reserve Notes:
- The reserve "Dedicated to budgeted 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.

Last Updated 6/16/25 by Hong Nguyen using data from PIC, EBS, MRP and Forest Carbon workpaper, and 2025 Spending Plan.
Reviewed 8/22/25 by Elena Davert, (PSB).

CAP Summary by Fund

Budget: 2026-2027 Biennial Budget, Scenario: Executive Proposed, Agency: Water and Land Resources, Fund: 3691 TRANSFER OF DEVELOPMENT RIGHTS BANK, Cap Status: Approved, Is IT Proj? Both Yes and No

2026-2027 Biennial Budget - Executive Proposed

3691 TRANSFER OF DEVELOPMENT RIGHTS BANK - Water and Land Resources

Project Number	Project Name Class Code	Tech Adj	FY26-27	Narratives
1033971	**Transfer of Development Rights Parent Project** STANDALONE		$1,989,878	**Scope:** The Transfer of Development Rights (TDR) Bank program acts as a revolving fund to conserve land preservation through the buying, holding, and selling of Transferable Development Rights (TDRs) authorized by King County Code 21A.37. Revenues from sale of TDRs are used to pay for future conservation acquisitions, which are determined in close coordination with program staff in the Agriculture and Forest Incentives Program (which includes the voter-approved Farmland Protection Program) and planning staff in Water and Land Resources and Parks and Recreation divisions. These prioritization decisions are based on conservation values, risk of conversion, and known opportunity under the framework of the Land Conservation Initiative. **Description of Budget Request:** This budget request will fund farmland acquisitions in the Snoqualmie, Enumclaw, and Green Agricultural Production Districts, as well as on Vashon Island. Some revenue may also support non-farmland conservation acquisitions.
1033976	**Transfer of Development Rights Program Support** STANDALONE		$1,150,547	**Scope:** The Transfer of Development Rights (TDR) Program Support project provides ongoing administrative support to the TDR Program. This includes marketing, negotiating, and developing new TDR partnership agreements with cities, acquisition of development rights from open space lands, review of grant reimbursement requests from jurisdictions, grant management, and the review and preparation of legislation and other land acquisition related support. **Description of Budget Request:** This request will fund ongoing administrative support for the TDR Program.
3691 - TRANSFER OF DEVELOPMENT RIGHTS BANK		**Total**	**$3,140,425**	
Grand Total			**$3,140,425**	

2026-2027 Proposed Financial Plan
Transfer of Development Credit Program / 000003691

Capital Improvement Program (CIP) Budget

	2025 Ending Balance (Year End ITD Balance)	2026-2027 Proposed	2026-2027 (Balance + Budget)	2028-2029 Projected	2030-2031 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	6,164,557	-	6,164,557	-	-
TDR Fees & Program Support	9,914,417	3,040,425	12,954,842	1,250,000	700,000
Interest Earnings	-	100,000	100,000	100,000	100,000
Total Capital Revenue	**$ 16,078,974**	**$ 3,140,425**	**$ 19,219,399**	**$ 1,350,000**	**$ 800,000**
Capital Appropriation:					
Acquisitions	15,845,147	1,989,878	17,835,025	129,385	-
Program Administration Fees	233,827	1,150,547	1,384,374	1,220,615	800,000
Total Capital Appropriation	**$ 16,078,974**	**$ 3,140,425**	**$ 19,219,399**	**$ 1,350,000**	**$ 800,000**

CIP Fund Financial Position

	2025 Annual-to-Date Actuals	2025 Estimated	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 10,378,490**	**$ 10,378,490**	**$ 9,961,365**	**$ 6,164,557**	**$ 11,017,874**	**$ 12,180,984**
Capital Funding Sources						
TDR Fees & Program Support	138,051	-		16,015,299	5,052,100	600,000
Interest Earnings & Other	138,051	212,042		100,000	100,000	100,000
Total Capital Revenue	**$ 276,102**	**$ 212,042**	**$ -**	**$ 16,115,299**	**$ 5,152,100**	**$ 700,000**
Capital Expenditures						
Acquisitions	490,145	3,924,500		10,111,435	2,768,375	811,500
Program Administration Fees	203,082	501,475		1,150,547	1,220,615	1,294,951
Total Capital Expenditures	**$ 693,227**	**$ 4,425,975**	**$ -**	**$ 11,261,982**	**$ 3,988,990**	**$ 2,106,451**
Other Fund Transactions		-				
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 9,961,365**	**$ 6,164,557**	**$ 9,961,365**	**$ 11,017,874**	**$ 12,180,984**	**$ 10,774,533**
Reserves						
Dedicated to budgeted projects	9,961,365	6,164,557		11,017,874	12,180,984	10,774,533
Total Reserves	**$ 9,961,365**	**$ 6,164,557**	**$ -**	**$ 11,017,874**	**$ 12,180,984**	**$ 10,774,533**
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	**$ -**	**$ -**	**$ 9,961,365**	**$ -**	**$ -**	**$ -**

Financial Plan Notes
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Estimated Ending Balance (Year End ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2024 is closed.
- 2026-2027 Proposed Budget is consistent with PIC.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026-2027 Proposed column.
- Outyear projections should be consistent with PIC.

Revenue Notes:
- Revenues include new revenue and fund balance designated to projects.

CIP Fund Financial Position:
- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect EBS totals for budgetary accounts as of 5/31/25.
- 2025 Annual-to-Date Actuals column reflect amounts in EBS.
- 2025 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. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.

Reserve Notes:
- The reserve "Dedicated to budgeted 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.

Last Updated 6/13/25 by Hong Nguyen using data from PIC, EBS, TDR workpaper, and 2025 Spending Plan.
Reviewed 8/22/25 by Elena Davert (PSB).