

King County Open Budget Dashboard FAQ

The King County Open Budget Dashboard is designed to increase transparency surrounding the County's budget and improve access to budget data. This document provides answers to frequently asked questions (FAQ) regarding the dashboard.

Why does King County have a one-year budget in 2025?

King County is shifting the budget development cycle from even-numbered years to odd numbered years. In 2024 King County will develop a one-year transitional budget for 2025 and the following year, the County will develop the 2026-2027 biennial budget. The County is doing this to align the budget process with the new election cycle. In 2022, voters approved Charter Amendment 1 which moves the election of twelve County officials from odd-years to even-years. This move will result in a much larger number of voters -- up to twice as many! -- participating in the selection of our future leaders. Elected officials will be busy campaigning in even numbered years, especially in the fall which is when the Council makes budget decisions. The budget development cycle is moving to maintain leadership engagement in decision-making.

What is the General Fund?

The County's General Fund is its 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. Many General Fund revenues are designated for funding specific programs and services, leaving only about half of the fund to be used freely as the County sees fit.

Why are expenditures higher than revenues in the General Fund?

King County is required to adopt a budget that balances expenditures against available financial resources. While revenues are the primary resource we utilize, the budgets for many funds also draw upon balances of funds earned in prior years (fund balance). Fund balance generally accrues because adopted budgets typically slightly overestimate the actual expenditures the County will spend in a given period. This dashboard shows dollar amounts that the County is authorized by the Council to spend, but not a reflection of how much money the County actually spends or earns in revenues during the budget period. Any revenue earned above actual expenditures is added to fund balance and can be budgeted in future years, which is why most budgets have higher expenditures than revenues.

Why do some funds have negative expenditures?

Occasionally, certain capital funds may show a negative value for expenditures in a given period. This can happen for a variety of reasons. The project(s) paid for by the fund may have been completed for less than originally budgeted, so remaining budget is removed, which is represented by a negative expense. There also may not be enough revenue in a capital fund to support a project, so the project may be deferred and the budget originally set aside for the project will be removed.

How often is the dashboard updated?

The dashboard is updated regularly as new budgets are passed, which typically happens several times throughout the year. There may be delays between the adoption of a budget and inputting new budget

data into the dashboard, so the numbers in the dashboard may not reflect the most updated version of the County's budget if a new budget was recently adopted.

What does MIDD mean?

MIDD is an acronym seen in several places on the dashboard, particularly for agencies that make up the County's legal system. MIDD stands for Mental Illness and Drug Dependency and is a .1% countywide sales tax. The funding is designated to support programs and services for people living with or at risk of behavioral health conditions. In addition to several programs managed by the Department of Community and Human Services, MIDD funds therapeutic courts and other legal system services in King County. You can learn more about the MIDD program here: [MIDD Behavioral Health Sales Tax Fund - King County](#).

Where can I find more information about the County's budget or the dashboard?

You can learn more about the County's budget by clicking on the tabs for specific budgets in the menu at the top left of this page. You can also view the County Council's budget webpage [here](#). If you have any questions about the Open Budget Dashboard, please contact Katie Ross at Katie-PSB.Ross@kingcounty.gov.