



**Signature Report**

**Motion 15405**

**Proposed No.** 2019-0140.2

**Sponsors** Dunn and von Reichbauer

1           A MOTION pertaining to special districts in King County.

2           WHEREAS, King County government serves the public under state law outlined  
3 in Title 36 RCW. Under the powers and responsibilities therein, King County is  
4 responsible to perform the duties of county treasurer, and

5           WHEREAS, in accordance with K.C.C. 2.16.035, the finance and business  
6 operations division performs the functions of the county treasurer, and

7           WHEREAS, Washington state law sets forth the requirements for special districts  
8 in Title 85 RCW. Drainage districts are a type of special district that functions within  
9 King County as a separate government and receive tax revenue for use in their capacity  
10 as drainage districts, and

11           WHEREAS, King County's finance and business operations division processes  
12 transactions expending tax revenue collected for special districts on behalf of those  
13 special districts in accordance with state law and the King County Code, and

14           WHEREAS, it is the council's intent that the executive review and revise the  
15 county's administrative processes and procedures, especially those performed by the  
16 finance and business operations division in its capacity as the county treasurer and  
17 accounts payable to provide transparency of the special district funds held by the county's  
18 treasury and distributed by the county's accounts payable in accordance with state law  
19 and regulations and generally accepted accounting principles, and

20 WHEREAS, it is the council's intent that the executive, in consultation with  
21 department of elections, review and revise the county's administrative processes and  
22 procedures to fulfill the statutory obligations of the department of elections under chapter  
23 85.38 RCW with respect to the election of members to a specific special district's  
24 governing body;

25 NOW, THEREFORE, BE IT MOVED by the Council of King County:

26 A. The executive is requested to transmit a report developed in consultation with  
27 the department of elections, the department of assessments, the finance and business  
28 operations division and any other county departments or offices the executive determines  
29 has intersections between King County government and special districts functioning in  
30 their capacities as separate governments within King County. The report should include,  
31 but not be limited to, the following:

32 1.a. A list of all special districts in King County with elections that are  
33 identified under RCW 29A.04.330.1.b.

34 b. The list should identify the special district by type, and include the number  
35 of governing board positions and names of each member of the special district's  
36 governing body;

37 2. A comprehensive elections compliance review for each special district  
38 identified in section A.1.a. of this motion including, but not limited to:

39 a. when the last election for the special district was held, and

40 b. if there are vacancies on the governing body of each special district;

41 3. A comprehensive financial review for each special district identified as a  
42 special district meeting the description on the list requested by section A.1.a of this

43 motion, including, but not limited to:

44 a. how much of either tax revenue or fee revenue, or both, was collected on  
45 behalf of each special district by King County in the last five years by year;

46 b. finance and business operations division payment record information for  
47 each special district;

48 c. finance and business operations division interfund loan records for the  
49 special districts; and

50 d. information about any current or past audits conducted for each special  
51 district by the Washington state Auditor;

52 4. Recommendations to develop or improve processes and procedures to ensure  
53 elections are being conducted in accordance with state law;

54 5. Recommendations to develop or improve processes and procedures to ensure  
55 that public funds held by the county on behalf of a special district and distributed by the  
56 county at the direction of the special district are done in compliance with state law and  
57 regulations and generally accepted accounting principles; and

58 6. A plan to implement the recommendations included in the report.

59 B. The executive is requested to transmit the report described in this motion  
60 within one hundred twenty days of the passage of this motion, along with any legislation  
61 necessary to implement recommendations included in the report. The executive should  
62 file the report with the clerk of the council in the form of a paper and an electronic copy.  
63 The clerk shall retain the paper copy and forward the electronic copy to all  
64 councilmembers.

65 C. The King County auditor is encouraged to consider conducting a review of all

66 county processes and procedures related to special districts, including processes and  
67 procedures of the department of elections, the department of assessments and the finance  
68 and business operations division.  
69

Motion 15405 was introduced on 3/27/2019 and passed by the Metropolitan King  
County Council on 5/15/2019, by the following vote:

Yes: 8 - Mr. Gossett, Ms. Lambert, Mr. Dunn, Mr. McDermott, Mr.  
Dembowski, Mr. Upthegrove, Ms. Kohl-Welles and Ms. Balducci  
Excused: 1 - Mr. von Reichbauer



KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

A handwritten signature in blue ink, appearing to read "Rod Dembowski", written over a horizontal line.

Rod Dembowski, Chair

ATTEST:

A handwritten signature in black ink, appearing to read "Melani Pedroza", written over a horizontal line.

Melani Pedroza, Clerk of the Council

**Attachments:** None