

July 5, 1983

Introduced by: Bill Reams

Proposed No.: 83-199

ORDINANCE NO. 6457

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AN ORDINANCE making an appropriation of \$1,198,694 from earmarked Solid Waste Operations service fees to the Landfill Reserve Fund; amending Ordinance No. 6213, Section 61.

SECTION 1. There is hereby approved and adopted an appropriation of \$1,198,694 to the Landfill Reserve Fund. The source of funds is earmarked revenues from Solid Waste Operations service fees as established by Ordinance No. 6177.

SECTION 2. Ordinance No. 6213, Section 61, is amended to read as follows:

SOLID WASTE OPERATIONS	\$16,593,314
<u>Landfill Reserve Fund</u>	<u>\$1,198,694</u>

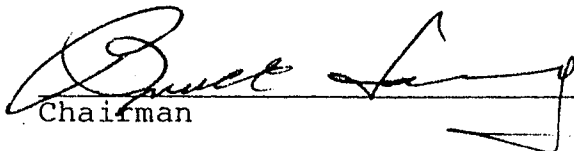
Provided that:

No more than 154.5 FTE's shall be budgeted for Solid Waste.

INTRODUCED AND READ for the first time this 27th day of June, 1983.

PASSED this 5th day of July, 1983.

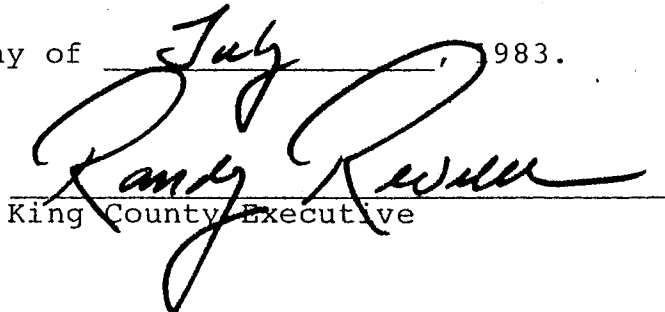
KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

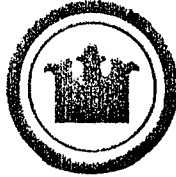

Chairman

ATTEST:


Clerk of the Council

APPROVED this 15th day of July, 1983.


King County Executive



King County Executive
Randy Revelle

July 15, 1983

The Honorable Bruce Laing
Chairman, King County Council
C O U R T H O U S E

RE: Ordinance 6457

Dear Mr. Chairman:

Attached please find Ordinance 6457 earmarking revenues from the Solid Waste Division service fees for the landfill reserve fund adopted by the King County Council on July 5, 1983.

After careful review I have signed Ordinance 6457. I do, however, have a concern about the impact of the Ordinance on our Solid Waste Division accounting practices which I hope could be addressed through future revisions to the Ordinance.

The Ordinance requires establishing procedures for making transfers to the landfill reserve fund which are administratively awkward to carry out. Solid Waste Division revenues are received and deposited to the operating fund on a daily basis. Tonnage figures, however, are only available on a monthly basis. Consequently, Ordinance 6457 requires that transfers from the operating fund to the reserve fund be made by debiting operating revenues.

Such a debit of operating revenues is administratively awkward and is not consistent with quality cost accounting policy. A more appropriate accounting of Solid Waste Division operating costs would include landfill reserve fund revenues and expenditures within the operating fund. In this manner, the full cost of owning and operating our landfills, including future landfill replacement and improvement costs, would be clearly displayed throughout the budget process.

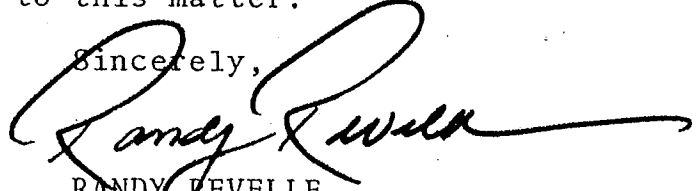
I suggest that staff from the Council, Solid Waste Division, and Budget Office work together to resolve these concerns so that Ordinance 6457 is revised to allow the Solid Waste Division operating fund to reflect the full cost of owning and operating King County's landfills.

The Honorable Bruce Laing
July 15, 1983
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If you have any questions about our concerns, please contact me or Rod Hansen, Manager, Solid Waste Division, at 344-3840.

Thank you for your attention to this matter.

Sincerely,



RANDY REVELLE
King County Executive

RR:TF:ce

cc: King County Councilmembers
 ATTN: Jerry Peterson, Council Administrator
 Shelly Yapp, Director, Budget Office
 Donald J. LaBelle, Director, Department of Public Works
 ATTN: Rod Hansen, Manager, Solid Waste Division
 Robert V. Cowan, Director, Finance Office