

Introduced by: Sims

Proposed No.: 93-227

ORDINANCE NO. **10772**

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AN ORDINANCE requiring the executive to submit annually, for council review and approval, a plan for allocating certain current expense fund costs to other county funds.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. OVERHEAD COST ALLOCATION POLICY. The following policies shall guide the development and implementation of the county's overhead cost allocation plan for allocating current expense costs to other county funds:

A. The current expense fund may allocate costs to other county funds if it can be demonstrated that other county funds benefit from services provided by current expense funded agencies.

B. Wherever possible, the current expense cost to be allocated shall equal the benefit received by the county fund receiving the charge.

C. Recognizing that many current expense services are indirect and not easily quantifiable, overhead charges may be estimated.

D. Estimated overhead charges shall be calculated in a fair and consistent manner, utilizing a methodology which best matches the estimated cost of the services provided to the actual overhead charge.

E. The overhead allocation calculation formulae adopted by the council shall be established prior to budget balancing and shall be utilized by the executive to develop the executive proposed budget. The adopted formulae shall not be modified by the executive without council approval.

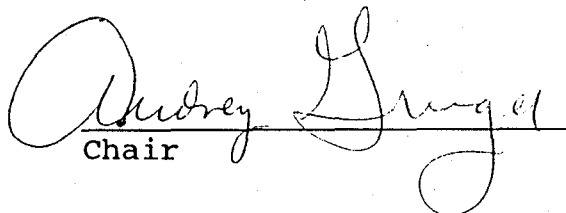
1 SECTION 2. COUNCIL APPROVAL OF OVERHEAD ALLOCATION PLAN
 2 METHODOLOGY. By May 31, 1993, and every year thereafter, the
 3 executive shall submit the proposed methodology for the
 4 overhead cost allocation plan to the council for review and
 5 approval. The proposed overhead cost allocation plan
 6 methodology shall adhere to the policies set forth in this
 7 ordinance.

8 INTRODUCED AND READ for the first time this 22nd day
 9 of March, 1993.

10 PASSED this 29th day of March, 1993


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KING COUNTY COUNCIL
 KING COUNTY, WASHINGTON


 Chair


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15 ATTEST:

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 17 Clerk of the Council

18 APPROVED this 9th day of April, 1993

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 King County Executive

21 Attachments: None