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Introduced By:

CYNTHIA SULLIVAN
RON SIMS

Proposed No.:

96 - 019

ORDINANCE NO. **12076**

AN ORDINANCE assigning revenue and financial duties and responsibilities consistent with reorganization of the executive branch, repealing Resolution 10617, Ordinance 19, Section 2, as amended, Ordinance 143, Section 12, Ordinance 620, Section 3 (part), as amended, Ordinance 1195, as amended, Ordinance 1416, Section 1, as amended, Ordinance 1809, Section 1, as amended, Ordinance 1851, Section 1, Ordinance 3581, Section 5, as amended, Ordinance 4034, Sections 1 through 6, Ordinance 4114, Section 1, as amended, Ordinance 4901, Sections 2 through 4, Ordinance 5284, Section 1, as amended, Ordinance 5482, Sections 2 through 6, as amended, Ordinance 6259, Sections 3 through 8, as amended, Ordinance 6434, Sections 1 through 7, as amended, Ordinance 6803, Section 3, Ordinance 7029, Sections 1, 2 and 3, Ordinance 7112, Sections 1, 2, as amended, 3, as amended, 4, 5, as amended, 11, and 12, Ordinance 7159, Section 12, Ordinance 8691, Section 2, Ordinance 8838, Sections 1 through 5, as amended, Ordinance 8978, Sections 3, and 4, as amended, Ordinance 9159, Sections 1 and 2, Ordinance 9279, Sections 3, as amended, 5, and 7, as amended, Ordinance 9828, Section 2, Ordinance 10056, Section 1, Ordinance 10189, Section 6, and 8, as amended, Ordinance 10230, Ordinance 10294, Sections 1 through 5, Ordinance 10454, Sections 3 and 4, Ordinance 10455, Section 2, Ordinance 10565, Sections 1 and 2, Ordinance 10728, Sections 1 through 7, Ordinance 11084, Ordinance 11135, Sections 2 and 3, Ordinance 11524, Section 1 (part), 2, and 3, Ordinance 11984, Sections 2 and 8, and K.C.C. 4.04.020, K.C.C. 4.04.030, K.C.C. 4.04.075, K.C.C. 4.04.200, K.C.C. 4.04.240, K.C.C. 4.08.010, K.C.C. 4.08.020, K.C.C. 4.08.030, K.C.C. 4.08.045, K.C.C. 4.08.060, K.C.C. 4.08.070, K.C.C. 4.08.080, K.C.C. 4.08.090, K.C.C. 4.08.100, K.C.C. 4.08.110, K.C.C. 4.08.130, K.C.C. 4.08.140, K.C.C. 4.08.160, K.C.C. 4.08.170, K.C.C. 4.08.180, K.C.C. 4.08.190, K.C.C. 4.08.210, K.C.C. 4.08.220, K.C.C. 4.08.230, K.C.C. 4.08.240, K.C.C. 4.08.250, K.C.C. 4.08.270, K.C.C. 4.08.280, K.C.C. 4.10.010, K.C.C. 4.10.020, K.C.C. 4.10.030, K.C.C. 4.10.040, K.C.C. 4.10.050, K.C.C. 4.10.110, K.C.C. 4.10.120, K.C.C. 4.12.040, K.C.C. 4.14.010, K.C.C. 4.14.020, K.C.C. 4.14.030, K.C.C. 4.14.040, K.C.C. 4.14.050, K.C.C. 4.14.060, K.C.C. 4.16.130, K.C.C. 4.20.020, K.C.C. 4.42.040, K.C.C. 4.42.090, K.C.C. 4.42.100, K.C.C. 4.44.010, K.C.C. 4.52.010, K.C.C. 4.57.010, K.C.C. 4.64.010, K.C.C. 4.64.020, K.C.C. 4.64.030, K.C.C. 4.68.010, K.C.C. 4.77.020, K.C.C. 4.77.030, and K.C.C. 4.84.020, and adding new sections to K.C.C. 4.04, K.C.C. 4.08, K.C.C. 4.10, K.C.C. 4.12, K.C.C. 4.14, K.C.C. 4.16, K.C.C. 4.20, K.C.C. 4.42, K.C.C. 4.44, K.C.C. 4.52,

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1 K.C.C. 4.57, K.C.C. 4.64, K.C.C. 4.68, K.C.C. 4.77, and
2 K.C.C. 4.84.

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4 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

5 SECTION 1. Resolution 10617, Ordinance 19, Section 2, as amended, Ordinance
6 143, Section 12, Ordinance 620, Section 3 (part), as amended, Ordinance 1195, as
7 amended, Ordinance 1416, Section 1, as amended, Ordinance 1809, Section 1, as amended,
8 Ordinance 1851, Section 1, Ordinance 3581, Section 5, as amended, Ordinance 4034,
9 Sections 1 through 6, Ordinance 4114, Section 1, as amended, Ordinance 4901, Sections 2
10 through 4, Ordinance 5284, Section 1, as amended, Ordinance 5482, Sections 2 through 6,
11 as amended, Ordinance 6259, Sections 3 through 8, as amended, Ordinance 6434, Sections
12 1 through 7, as amended, Ordinance 6803, Section 3, Ordinance 7029, Sections 1, 2 and 3,
13 Ordinance 7112, Sections 1, 2, as amended, 3, as amended, 4, 5, as amended, 11, and 12,
14 Ordinance 7159, Section 12, Ordinance 8691, Section 2, Ordinance 8838, Sections 1
15 through 5, as amended, Ordinance 8978, Sections 3, and 4, as amended, Ordinance 9159,
16 Sections 1 and 2, Ordinance 9279, Sections 3, as amended, 5, and 7, as amended,
17 Ordinance 9828, Section 2, Ordinance 10056, Section 1, Ordinance 10189, Section 6, and
18 8, as amended, Ordinance 10230, Ordinance 10294, Sections 1 through 5, Ordinance
19 10454, Sections 3 and 4, Ordinance 10455, Section 2, Ordinance 10565, Sections 1 and 2,
20 Ordinance 10728, Sections 1 though 7, Ordinance 11084, Ordinance 11135, Sections 2 and
21 3, Ordinance 11524, Section 1 (part), 2, and 3, Ordinance 11984, Sections 2 and 8, and
22 K.C.C. 4.04.020, K.C.C. 4. 04.030, K.C.C. 4.04.075, K.C.C. 4.04.200, K.C.C. 4.04.240,
23 K.C.C. 4.08.010, K.C.C. 4.08.020, K.C.C. 4.08.030, K.C.C. 4.08.045, K.C.C. 4.08.060,
24 K.C.C. 4.08.070, K.C.C. 4.08.080, K.C.C. 4.08.090, K.C.C. 4.08.100, K.C.C. 4.08.110,
25 K.C.C. 4.08.130, K.C.C. 4.08.140, K.C.C. 4.08.160, K.C.C. 4.08.170, K.C.C. 4.08.180,
26 K.C.C. 4.08.190, K.C.C. 4.08.210, K.C.C. 4.08.220, K.C.C. 4.08.230, K.C.C. 4.08.240,
27 K.C.C. 4.08.250, K.C.C. 4.08.270, K.C.C. 4.08.280, K.C.C. 4.10.010, K.C.C. 4.10.020,
28 K.C.C. 4.10.030, K.C.C. 4.10.040, K.C.C. 4.10.050, K.C.C. 4.10.110, K.C.C. 4.10.120,
29 K.C.C. 4.12.040, K.C.C. 4.14.010, K.C.C. 4.14.020, K.C.C. 4.14.030, K.C.C. 4.14.040,
30 K.C.C. 4.14.050, K.C.C. 4.14.060, K.C.C. 4.16.130, K.C.C. 4.20.020, K.C.C. 4.42.040,
31 K.C.C. 4.42.090, K.C.C. 4.42.100, K.C.C. 4.44.010, K.C.C. 4.52.010, K.C.C. 4.57.010,

1 K.C.C. 4.64.010, K.C.C. 4.64.020, K.C.C. 4.64.030, K.C.C. 4.68.010, K.C.C. 4.77.020,
2 K.C.C. 4.77.030, and K.C.C. 4.84.020 are hereby repealed.

3 NEW SECTION. SECTION 2. There is hereby added to K.C.C. 4.04 a new section
4 to read as follows:

5 **Definitions.** The following terms as used in this chapter shall, unless the context
6 clearly indicates otherwise, have the respective meanings herein set forth.

7 A. ACQUISITION OF RIGHT OF WAY/LAND ACQUISITION. Funds budgeted
8 for the purchase of property rights, excluding county force charges of the real property
9 division.

10 B. ADOPTED. Approval by council motion or ordinance.

11 C. ART. Funds budgeted for the 1% for Art program pursuant to K.C.C. 4.40 or
12 any amendment thereto or as otherwise provided by ordinance for a public art program.

13 D. AGENCY. Every county office, officer, each institution, whether educational,
14 correctional or other, and every department, division, board and commission, except as
15 otherwise provided in this chapter.

16 E. ALLOCATION. A part of a lump sum appropriation which is designated for
17 expenditure by specific organization unit and/or specific purposes.

18 F. ALLOTMENT. A part of an appropriation which may be encumbered or
19 expended during an allotment period.

20 G. ALLOTMENT PERIOD. A period of time less than a fiscal year in length during
21 which an allotment is effective.

22 H. APPROPRIATIONS. An authorization granted by the council to make
23 expenditures and to incur obligations for specific purposes.

24 I. APPROPRIATION ORDINANCE. That ordinance which establishes the legal
25 level of appropriation for a fiscal year.

26 J. BUDGET. A proposed plan of expenditures for a given period or purpose and the
27 proposed means for financing these expenditures.

28 K. BUDGET DOCUMENT. A formal, written, comprehensive financial program
29 presented by the executive to the council.

30 L. CIP. Capital Improvement Program.

1 M. CIP EXCEPTIONS NOTIFICATION. A letter transmitted to the chair of the
2 council finance committee, or its successor committee, which describes changes to an
3 adopted CIP project's scope and/or schedule or total project cost and, with the exception of
4 schedule changes, shall be sent in advance of any action.

5 N. CONSTRUCTION. Funds budgeted for CIP project construction including
6 contract construction, contract inspection and testing and, as appropriate, construction
7 tasks performed by county forces.

8 O. CONTINGENCY. Funds budgeted for unanticipated CIP project costs
9 associated with any other project activities.

10 P. CONTRACTED DESIGN, PRELIMINARY ENGINEERING. Funds budgeted
11 for activities of a contract nature associated with all CIP project phases through bid
12 advertising. Included are contracts for feasibility studies, planning, studies, preliminary
13 design, construction drawings, bid specifications and on-site inspections.

14 Q. COUNTY FORCE DESIGN. Funds budgeted for CIP project design or design
15 review by county personnel.

16 R. COUNTY FORCE RIGHT OF WAY. Funds budgeted for real property costs
17 associated with CIP land acquisition.

18 S. COST ELEMENTS. CIP budgeting activities related to construction, contracted
19 design, preliminary engineering, acquisition of right of way, equipment and furnishings,
20 contingency, artistic furnishings, county force design, county force right of way, project
21 administration or other activities as provided by the council.

22 T. COUNCIL. The county council of King County.

23 U. DEFICIT. The excess of expenditures over revenues during an accounting
24 period, or an accumulation of such excesses over a period of years.

25 V. EQUIPMENT AND FURNISHINGS. All costs for the purchase of equipment
26 and furnishings associated with CIP project construction.

27 W. EXECUTIVE. The King County executive, as defined by Article 3 of the King
28 County Charter.

29 X. EXPENDITURES. Where the accounts are kept on the accrual basis or the
30 modified accrual basis, the cost of goods delivered or services rendered, whether paid or

1 unpaid, including expenses, provisions for debt retirement not reported as a liability of the
2 fund from which retired, and capital outlays. Where the accounts are kept on the cash
3 basis, actual cash disbursements for these purposes.

4 Y. CAPITAL IMPROVEMENT PLAN. A plan that establishes the capital
5 improvements required to implement an approved operational master plan. This plan
6 should extend over a minimum period of six years to define long range capital improvement
7 requirements and the annual capital improvements budget for a User Agency. The Capital
8 Improvement Plan shall include the following elements, where applicable:

- 9 1. general program requirements that define the development scope for specific
10 sites or facilities;
- 11 2. general space and construction standards;
- 12 3. prototype floor plans and prototype facility designs for standard
13 improvements;
- 14 4. space requirements based on the adopted county space plan;
- 15 5. initial, and life cycle cost, of alternative facilities and locations including lease
16 and lease/purchase approaches;
- 17 6. approximate location of planned capital improvements;
- 18 7. general scope and estimated cost of infrastructure;
- 19 8. a schedule, that extends over a minimum of six years, for the implementation
20 of projects included in Capital Improvement Plans, based on overall User Agency priorities
21 and projected available revenue;

22 The User Agency shall prepare elements 1, 4, 6 and 8 of this plan. The Implementing
23 Agency shall prepare elements 2, 3, 5 and 7 of this plan.

24 The six-year budget schedule included in the Capital Improvement Plan shall be
25 updated annually in conjunction with the capital budget adoption process.

26 Z. PROJECT PROGRAM PLAN. A plan, primarily in written narrative form, that
27 describes the overall development concept and scope of work for a building, group of
28 buildings or other facilities at a particular site. The complexity of the project program plan
29 will vary based upon the size and difficulty of the program for a particular site. When the
30 plan includes projects that are phased over time, each phase shall have an updated Project

1 Program Plan prepared by the User Agency prior to project implementation. The Project
2 Program Plan shall be prepared by the User Agency with assistance from the Implementing
3 Agency. The Program Plan: describes the User Agency program requirements for a
4 specific building or site; provides the basis for these requirements; and identifies when funds
5 for the implementation of the capital projects will be provided. The Program Plan shall
6 elaborate on the general program information provided in the Operational Master Plan and
7 the Capital Improvement Plan. The plan shall also describe User Agency programs, how
8 these programs would fit and function on the site, and the general recommendation of the
9 User Agency regarding the appearance of the building or site. This plan shall indicate when
10 a Site Master Plan is required for a project.

11 AA. SITE MASTER PLAN. A plan prepared by the Implementing Agency, with
12 input from the User Agency, that describes, illustrates and defines the capital improvements
13 required in order to provide User Agency program elements. The Site Master Plan shall
14 include preliminary information regarding, at a minimum:

- 15 1. site analysis, including environmental constraints;
- 16 2. layout, illustration, and description of all capital improvements;
- 17 3. project scopes and budgets;
- 18 4. project phasing; and
- 19 5. operating and maintenance requirements.

20 The Site Master Plan shall be approved by the User Agency and the Implementing
21 Agency prior to submittal to the executive and council for approval.

22 BB. CAPITAL PROJECT. A project with a scope that includes one or more of the
23 following elements: acquisition of a site and/or existing structure, program or site master
24 planning, design and environmental analysis, construction, major equipment acquisition,
25 reconstruction, demolition or major alteration of a capital asset. A capital project shall
26 include: a Project Program Plan, scope, budget by task, and schedule. The project budget,
27 conceptual design, detailed design, environmental studies, and construction elements of a
28 project shall be prepared or managed by the Implementing Agency.

29 CC. FINANCIAL PLAN. A summary by fund of planned revenues and
30 expenditures, reserves and undesignated fund balance.

1 DD. FUND. An independent fiscal and accounting entity with a self balancing set of
2 accounts recording cash and/or other resources together with related liabilities, obligations,
3 reserves, and equities which are segregated for the purpose of carrying on specific activities
4 or attaining certain objectives in accordance with special regulations, restrictions or
5 limitations.

6 EE. FUND BALANCE. The excess of the assets of a fund over its liabilities and
7 reserves except in the case of funds subject to budgetary accounting where, prior to the end
8 of a fiscal period, it represents the excess of the fund assets and estimated revenues for the
9 period over its liabilities, reserves, and appropriations for the period.

10 FF. IMPLEMENTING AGENCY. The appropriate department and division
11 responsible for the administration of CIP projects.

12 GG. LAPSE OF APPROPRIATION. An automatic termination of an appropriation.

13 HH. OBJECT OF EXPENDITURE. A grouping of expenditures on the basis of
14 goods and services purchased (e.g., salary and wages).

15 II. OPERATIONAL MASTER PLAN. A comprehensive plan for an agency setting
16 forth how the organization will operate now and in the future. It shall include the analysis
17 of alternatives and their life cycle costs to accomplish defined goals and objectives,
18 performance measures, projected workload, needed resources, implementation schedules,
19 and general cost estimates. This plan shall also address how the organization would
20 respond in the future to changed conditions.

21 JJ. PROGRAM. The definition of resources and efforts committed to satisfying a
22 public need. The extent to which the public need is satisfied is measured by the
23 effectiveness of the process in fulfilling the needs as expressed in explicit objectives.

24 KK. PROJECT ADMINISTRATION. Funds budgeted for all county costs
25 associated with administering design and construction contracts on CIP projects.

26 LL. PUBLIC NEED. Those public services found to be required to maintain the
27 health, safety, and well being of the general citizenry.

28 MM. QUARTERLY BUDGET REPORT. A report prepared quarterly by the chief
29 budget and strategic planning officer for major operating and capital funds which presents
30 executive revisions to the adopted financial plan or plans and identifies significant deviations

1 in agency workload from approved levels and identifies potential future supplemental
2 appropriations with a brief discussion of the rationale for each potential supplemental.

3 NN. REGULATIONS. The policies, standards and requirements, stated in writing,
4 designed to carry out the purposes of this chapter, as issued by the executive and which
5 shall have the force and effect of law.

6 OO. REAPPROPRIATION. Authorization granted by the council to expend the
7 appropriation for the previous fiscal year for capital programs only.

8 PP. REVENUE. The addition to assets which does not increase any liability, nor
9 represent the recovery of an expenditure, nor the cancellation of certain liabilities on a
10 decrease in assets nor a contribution to fund capital in enterprise and intragovernmental
11 service funds.

12 QQ. SCOPE CHANGE. A CIP project's scope is changed if total project cost
13 increases by 10% or by fifty thousand dollars, whichever is less.

14 RR. USER AGENCY. The appropriate department, division, office or section to be
15 served by any proposed CIP project.

16 SS. CHIEF BUDGET AND STRATEGIC PLANNING OFFICER. The individual
17 designated by the executive to perform the budgeting and strategic planning functions
18 assigned to the executive under K.C.C. 2.16.

19 NEW SECTION. SECTION 3. There is hereby added to K.C.C. 4.04 a new section
20 to read as follows:

21 **Contents of the budget document.** The budget documents shall include, but not be
22 limited to, data specified in this chapter.

23 A. THE BUDGET. The budget shall set forth the complete financial plan for the
24 ensuing fiscal year showing planned expenditures, and the sources of revenue from which
25 they are to be financed.

26 1. Revenues. The budget document shall include the following:
27 a. Estimated revenue by fund and by source from taxation;
28 b. Estimated revenues by fund and by source other than taxation;
29 c. Actual receipts for first six months (January 1 - June 30) of the current
30 fiscal year;

1 d. Actual receipts for the last completed fiscal year by fund and by source;
2 e. Estimated fund balance or deficit for current fiscal year by fund;
3 f. And such additional information dealing with revenues as the executive and
4 council shall deem pertinent and useful.

5 2. Expenditures. The budget document shall include the following:

6 a. Tabulation of expenditures in a comparable form by fund, program project,
7 and/or object of expenditure for the ensuing fiscal year;

8 b. Actual expenditures for the first six months (January 1 - June 30) of the
9 current year;

10 c. Actual expenditures for the last completed fiscal year;

11 d. The appropriation for the current year;

12 e. And such additional information dealing with expenditures as the executive
13 and council shall deem pertinent and useful.

14 3. Capital Improvement Program. All capital improvement projects and
15 appropriations shall be authorized only by inclusion in the annual council adopted CIP or
16 any amendment thereto. A bond ordinance is not an appropriation for capital projects. The
17 capital improvement section of the budget shall include:

18 a. Estimated expenditures for at least the next six fiscal years by program;

19 b. Expenditures planned for current, pending, or proposed capital projects
20 during the fiscal year, classified according to proposed source of funds whether from bonds,
21 or other local, state, federal, and/or private sources.

22 c. An alphabetic index to enable quick location of any project contained
23 therein;

24 d. A discrete number for each project which shall serve to identify it within
25 the capital budget document, and all accounting reports;

26 e. Estimated net annual operating costs associated with each project upon
27 completion or in cases where operating costs are negligible or incalculable, a statement to
28 that effect;

29 f. An identification of all CIP projects by council district in which they are
30 located;

1 g. CIP projects funded in the budget year shall be presented in a separate
2 section of the budget, or otherwise distinctively identified from five year CIP program of
3 future planned projects and any previously funded projects;

4 h. In addition to schedule requirements, a statement of purpose and estimated
5 total cost for each project for which expenditures are planned during the ensuing fiscal year;

6 i. The original project cost estimate which shall remain fixed from year to
7 year. This original cost estimate shall be included in the capital budget document. A
8 project record, separate from the budget document, shall be provided which identifies the
9 original project cost estimate and any subsequent changes thereto by cost element and
10 revenue source as approved in the budget document or any amendment thereto.

11 j. An enumeration of revised project cost estimates;

12 k. Funds actually expended for projects as of June 30th of the current year;

13 l. Funds previously authorized for the project;

14 m. Anticipated specific cost elements within each project; however, the
15 executive is authorized to transfer funds between specific activities within the same project
16 provided that, these transfers will not result in a necessary increase to the total project
17 budget. A change in scope of a project constitutes a revision. A CIP project scope change
18 shall be included in the CIP Exceptions Notification if total project costs increase by 10% or
19 by fifty thousand dollars, whichever is less; or if the schedule deviates by three months. For
20 roads and parks CIP projects, a CIP Exceptions Notification shall also be transmitted in
21 advance to the chair of the council finance committee, or its successor committee, when
22 fifty thousand dollars or more or funds in excess of 10% or more of total project costs,
23 whichever is less, are to be transferred from a contingency project to a CIP project.

24 n. Individual allocations by cost element for each capital project;

25 o. When a single fund finances both operating expenses and capital projects,
26 there shall be separate appropriations therefrom for the operating and the capital sections of
27 the budget.

28 B. GENERAL. 1. Budget Message. The budget message shall explain the budget
29 in fiscal terms and in terms of goals to be accomplished and shall relate the requested
30 appropriation to the comprehensive plan of the county.

1 2. Proposed Estimates. The total proposed expenditures shall not be greater than
2 the total proposed revenue; provided, that this requirement shall not prevent the liquidation
3 of any deficit existing on the effective date of this chapter.

4 3. Budgeting Fund Balances. If the estimated revenues in the current expense,
5 special revenue, or debt service funds for the next ensuing fiscal period, together with the
6 fund balance for the current fiscal period exceeds the applicable appropriations proposed by
7 the executive for the next ensuing fiscal period, the executive shall include in the budget
8 document recommendations for the use of said excess for the reduction of indebtedness, for
9 the reduction of taxation or for other purposes as in his/her discretion shall serve the best
10 interests of the county.

11 4. Anticipated Deficits. If, for any applicable fund, the estimated revenues for
12 the next ensuing period plus fund balance shall be less than the aggregate of appropriations
13 proposed by the executive for the next ensuing fiscal period, the executive shall include in
14 the budget document his/her proposals as to the manner in which the anticipated deficit shall
15 be met, whether by an increase in the indebtedness of the county, by imposition of new
16 taxes, by increase of tax rate or in any like manner.

17 C. SUPPORTING DATA. 1. Justification for revenues and expenditures shall be
18 presented in detail when necessary to explain changes of established practices, unique fiscal
19 practices and new sources of revenue or expenditure patterns or any data the executive
20 deems useful to support the budget. The following are included:

- 21 a. Inclusion of nonbudgeted departments and programs expenditures and
22 revenues, i.e., intragovernmental service funds;
- 23 b. Inclusion of historical and projected agency workload information;
- 24 c. Inclusion of brief explanation of existing and proposed new programs, as
25 well as the purpose and scope of agency activities.

26 2. Capital improvement program data shall include but not be limited to the
27 following:

- 28 a. The streets and highway programming process shall specify priorities,
29 guide route establishments, select route design criteria and provide detailed design
30 information for each road or bridge project.

1 Roads CIP Development Process:

2 1. The department of transportation shall submit a request for CIP project
3 funding. The chief budget and strategic planning officer shall annually review and forecast
4 recommended roads CIP projects to the executive.

5 2. For projects where a determination of environmental significance has been
6 made pursuant to the State Environmental Policy Act Amendments of 1983, a study or
7 environmental impact statement or declaration of no significant impact will be prepared by
8 the responsible official. In order for a determination of environmental significance to be
9 made, the proposal should be at a sufficient stage of contemplation or planning that its
10 principal features can be reliably identified in terms of alternative locations, size, quantities
11 of natural resources involved, changes in land use and general areas of the community and
12 population that may be affected.

13 3. Inclusion of other data which the executive and council deems necessary
14 which may include objects of expenditure and other expenditures categories.

15 NEW SECTION. SECTION 4. There is hereby added to K.C.C. 4.04 a new section
16 to read as follows:

17 **Fiscal note procedure.** A. The chief budget and strategic planning officer shall
18 establish a procedure for the preparation of fiscal notes on the expected impact of motions
19 or ordinances which will increase or decrease county revenues or expenditures. Such fiscal
20 notes shall document the impact of proposed legislation for the current fiscal year and a
21 cumulative forecast for each of the succeeding three fiscal years. The chief budget and
22 strategic planning officer shall coordinate the development of fiscal notes with all affected
23 agencies. Fiscal notes shall be attached to all legislation transmitted by the executive,
24 provided, that a fiscal note may not be required when the executive certifies in writing that
25 the subject legislation has no significant fiscal impact on the operating and/or capital budget.

26 B. The fiscal note form used by the chief budget and strategic planning officer shall
27 be the form approved by the council.

28 C. All fiscal notes shall contain:

29 1. A brief descriptive title of the motion or ordinance.

1 2. An estimate of revenue impact of the subject motion or ordinance. Revenue
2 impact shall be displayed for the current fiscal year and the three subsequent fiscal years.

3 3. An estimate of the expenditure impact of the subject motion or ordinance on
4 the operating and/or capital budget. Expenditure impact shall be displayed for the current
5 fiscal year and the three subsequent fiscal years. This section shall present a detailed
6 breakdown of the anticipated expenditure by fiscal year.

7 4. An explanation of how the revenue or expenditure impacts were developed.
8 This section shall include, but not be limited to quantifiable data which illustrates a
9 significant workload increase or decrease caused by adoption of the subject motion or
10 ordinance; major assumptions made in preparing the fiscal note and indicate whether
11 passage of the subject motion or ordinance was anticipated in the current fiscal year's annual
12 budget.

13 D. The chief budget and strategic planning officer shall also provide a fiscal note on
14 any legislative proposal requested by a councilmember. Such fiscal note shall be returned to
15 the requesting councilmember and the council clerk's office for distribution to all
16 councilmembers and attachment to the proposed motion or ordinance within five working
17 days. The lack of any fiscal note shall not affect the validity of any motion or ordinance
18 adopted by the council.

19 NEW SECTION. SECTION 5. There is hereby added to K.C.C. 4.04 a new section
20 to read as follows:

21 **Executive Responsibilities.** A. The executive shall be responsible for the
22 implementation of all CIP projects pursuant to adopted project budgets and schedules. At
23 least fifteen days prior to advertising for construction bids for any capital project, the
24 council chair and councilmembers in whose district construction will take place shall be
25 notified. The notification shall include project identification, advertising dates, and a
26 summary description of the work to be performed, provided, that failure to comply with this
27 provision shall not delay bid advertisement.

28 B. The executive shall be responsible for implementation of council adopted CIP
29 projects to ensure their completion on schedule and within adopted budgets. The executive
30 shall select consultants soliciting work on all CIP projects. The executive shall implement

1 the provisions of this section by the establishment of rules and procedures that provide for
2 consultant selection, ongoing CIP design review, and project implementation.

3 C. All above grade, CIP projects shall be subject to the following process:

4 1. An Operational Master Plan shall be developed by the agency requesting a CIP
5 project in conjunction with the chief budget and strategic planning officer and shall be
6 submitted to the executive and the council for approval.

7 2. A Capital Improvement Plan, based upon the adopted county space plan,
8 where applicable, and the approved Operational Master Plan, shall be developed by the User
9 Agency with assistance from the Implementing Agency and shall be submitted to the
10 executive and the council for approval. Capital projects that involve the development of
11 new parks or significant addition to or rehabilitation of existing parks shall require a public
12 meeting in the affected community at the Program Plan and Site Master Plan stage, prior to
13 submitting these plans to the executive and council for approval.

14 3. Project Program Plan, based upon the adopted county space plan, where
15 applicable, and the approved Operational Master Plan, shall be developed by the User
16 Agency, with assistance from the Implementing Agency, for each requested CIP. This plan
17 shall be submitted to the executive and the council for approval. This plan shall specify
18 which projects will require a Site Master Plan.

19 4. Site Master Plan shall be developed by the Implementing Agency, with input
20 from the User Agency, for all capital improvements that involve multiple projects, are
21 complex in nature, or are otherwise identified as requiring such a plan in the Project
22 Program Plan. This plan shall be submitted to the executive and council for approval.

23 5. The executive may exempt smaller scale projects from the requirements in
24 paragraphs C.1 and C.2 of this section, provided that, criteria for granting exemptions are
25 established, and approved by the council, and that the Implementing Agency certifies the
26 Project Program Plan and related CIP or lease request is in conformance with the adopted
27 county space plan.

28 NEW SECTION. SECTION 6. There is hereby added to K.C.C. 4.04 a new section
29 to read as follows:

1 **CIP Review.** A. Ongoing review of adopted CIP projects shall be managed by a
2 CIP Implementation Team consisting of members from the following agencies:

- 3 1. Budget and strategic planning function in the executive office;
4 2. Implementing Agency; and
5 3. User Agency - if different than the Implementing Agency.

6 B. Projects shall be reviewed as needed for compliance with approved program,
7 budget, and schedule. The CIP implementation team shall report, as needed, to the
8 executive on any potential changes or problems related to any project's adopted scope, cost
9 or schedule.

10 NEW SECTION. SECTION 7. There is hereby added to K.C.C. 4.08 a new section
11 to read as follows:

12 **Accounting funds - Creation Authority - Ordinance review.** A. The council shall
13 create by ordinance all accounting funds for which the council exercises appropriation
14 authority. The county auditor shall review ordinances that establish such accounting funds
15 for consistency with basic fund classification and accounting principles.

16 B. The director of the department of finance may establish accounting funds for
17 which appropriations are not required or which are mandated by state law or regulations
18 and sub-funds and accounts as may be necessary to meet legal, administrative and
19 accounting requirements; provided, that such funds, sub-funds and accounts shall be
20 established consistent with generally accepted accounting principles and requirements
21 established by state law and regulations. For all such funds, sub-funds and accounts, the
22 director of the department of finance shall be the fund manager unless otherwise provided
23 by ordinance.

24 NEW SECTION. SECTION 8. There is hereby added to K.C.C. 4.08 a new section
25 to read as follows:

26 **Definitions.** As used in this chapter, the following terms shall have the following
27 meanings:

- 28 A. "Director of finance" means the director of the department of finance.

1 B. "Chief budget and strategic planning officer" means that individual designated by
2 the executive to perform the budgeting and strategic planning functions assigned to the
3 executive under K.C.C. 2.16.

4 C. "First tier fund" means each fund listed or described as a first tier fund in
5 K.C.C. 4.08.

6 D. "Fund manager" means that person holding or exercising the powers of the
7 position or office specified in K.C.C. 4.08 as the manager for each fund. As to any fund
8 created for which no fund manager is designated, the director of the department of finance
9 shall be deemed to be the fund manager.

10 E. "Second tier fund" means each fund listed or described as a second tier fund in
11 K.C.C. 4.08.

12 NEW SECTION. SECTION 9. There is hereby added to K.C.C. 4.08 a new section
13 to read as follows:

14 **First tier funds and designated fund managers.** A. First tier funds and fund
15 managers are as follows:

Fund No.	Fund Title	Fund Manager
104	Solid Waste Landfill Post Closure Maintenance	Dept. of Natural Resources
109	Recorder's O & M	Dept. of Information & Administrative Services
111	Enhanced-911 Emergency Tel System	Dept. of Information & Administrative Services
112	Mental Health	Dept. of Community & Human Services
115	Road Improvement Guaranty	Dept. of Transportation
119	Emergency Medical Services	Dept. of Public Health
121	Surface Water Management	Dept. of Natural Resources
122	Automated Fingerprint Identification System	Dept. of Public Safety
125	Bridge Replacement	Dept. of Transportation
127	Real Estate Excise Tax (REET)	Dept. Of Finance
128	Local Hazardous Waste	Dept. of Public Health
129	Youth Sports Facilities Grant	Dept. of Parks & Cultural Resources
130	Real Estate Excise Tax (REET)#2	Dept. Of Finance
134	Development and Environmental Services	Dept. of Development & Environmental Svcs
164	Two-Tenths Sales Tax Revenue Receiving	Dept. of Transportation
165	Public Transit Self Insurance	Dept. of Transportation
194	Parks Equipment Replacement	Dept. of Parks & Cultural Resources
303	Solid Waste Const 1987	Dept. of Natural Resources
305	Police Field Fac Const 1987	Dept. of Public Safety
309	Neighborhood Parks & Open Space	Dept. of Construction & Facility Management
311	Zoo Development	Dept of Finance
312	HMC Long Range CIP	Dept. of Construction & Facility

Fund No.	Fund Title	Fund Manager
		Management
313	Health Department Clinic Projects	Dept. of Construction & Facility
	Const	Management
314	Solid Waste Const 1989	Dept. of Natural Resources
315	Conservation Futures Levy	Dept. of Natural Resources
316	Parks, Rec. & Open Space	Dept. of Construction & Facility
		Management
318	Surface & Storm Water Mgmt Const	Dept. of Natural Resources
319	Youth Svcs Detention Facility Const	Dept. of Construction & Facility
		Management
320	One Percent for Art	Dept. of Parks & Cultural Resources
322	Housing Opportunity Acquisition	Dept. of Community & Human Services
326	1990 Series B Youth Detention	Dept. of Construction & Facility
	Facility	Management
327	Equipment and Building Acquisition	Dept of Finance
328	Pacific Medical Center Const	Dept of Finance
329	SWM CIP Construction 1992-1997	Dept. of Natural Resources
330	River and Flood Control Const 1961	Dept. of Natural Resources
331	Building Modernization Construction	Dept. of Construction & Facility
		Management
333	Health Centers Construction	Dept. of Construction & Facility
		Management
334	Capital Acqn and County Fac	Budget Organization in Executive
	Renovation	Office
335	Youth Services Facilities Construction	Dept. of Construction & Facility
		Management
336	Arterial Highway Development	Dept. of Transportation
338	Airport Construction	Dept. of Construction & Facility
		Management
339	Working Forest 1995 B	Dept. of Natural Resources
340	Parks CIP	Dept. of Natural Resources
340-3	Urban Reforestation & Habitat	Dept. of Natural Resources
	Restoration	
341	Arts and Historic Preservation Capital	Dept. of Parks & Cultural Resources
342	Major Maintenance Reserve	Dept. of Construction & Facility
		Management
343	Core GIS Capital Project	Dept of Information & Administrative
		Services
345	Cedar Hills Center Construction	Dept. of Construction & Facility
		Management
346	Regional Justice Center Construction	Dept. of Construction & Facility
		Management
347	Emergency Communications System	Dept. of Information & Administrative
		Services
349	Parks Facilities Rehabilitation	Dept. of Construction & Facility
		Management
350	Open Space Acquisition	Dept. of Natural Resources
381	Solid Waste Cap Equip Recovery	Dept. of Natural Resources
383	Solid Waste Environmental Reserve	Dept. of Natural Resources
384	Farmland and Open Space Acquisition	Dept. of Natural Resources
385	Renton Maintenance Fac Const	Dept. of Transportation
386	County Road Construction	Dept. of Transportation
387	HMC Construction	Dept. of Construction & Facility
		Management
388	Jail Renovation & Construction	Dept. of Construction & Facility
		Management
390	Solid Waste Construction	Dept. of Natural Resources
391	Solid Waste Landfill Reserve	Dept. of Natural Resources
394	Kingdome CIP	Stadium

Fund No.	Fund Title	Fund Manager
395	Building Repair & Replace	Dept. of Construction & Facility Management
396	HMC Building Repair and Replacement	Dept. of Construction & Facility Management
398	Industrial Land Reclamation	Dept. of Natural Resources
404	Solid Waste Operating	Dept. of Natural Resources
429	Airport Operating	Dept. of Construction & Facility Management
448	Stadium Management	Stadium
461	Water Quality	Dept. of Natural Resources
464	Public Transportation	Dept of Transportation
542	Safety & Workers' Compensation	Office of Human Resources Management
550	Employee Benefits Program	Office of Human Resources Management
551	Facilities Management	Dept. of Construction & Facility Management
552	Insurance	Dept. of Information & Administrative Services
557	Public Works Equipment Rental	Dept. of Transportation
558	Motor Pool Equipment Rental	Dept. of Transportation
559	Purchasing Stores	Dept. of Finance
560	Printing/Graphic Arts Services	Dept. of Information & Administrative Services
622	Judicial Administration Trust and Agency	Judicial Administration
624	School District Impact Fee	Budget Organization in Executive Office
674	Refunded Ltd GO Bond Rdmp.	Dept. of Finance
675	Refunded Unltd GO Bond	Dept. of Finance
676	H&CD Escrow	Dept. of Finance
693	Deferred Compensation	Office of Human Resources Management
696	Mitigation Payment System	Dept. of Transportation
843	DMS Limited GO Bonds	Dept. of Finance
890	ULID Assessment - 1981	Dept. of Transportation

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B. The following shall also be first tier funds:

1. All funds now or hereafter established by ordinance for capital construction through specific road improvement districts, utility local improvement districts or local improvement districts. The director of the department of transportation shall be the fund manager for transportation-related funds. The director of the department of natural resources shall be the fund manager for utility-related funds.
2. All county funds that receive original proceeds of borrowings made pursuant to Chapter 216, Washington Laws of 1982, as now existing or hereafter amended, to the extent of the amounts then outstanding for such borrowings for that fund. For purposes of this subsection, the director of the county department or office primarily responsible for expenditures from that fund shall be the fund manager.

3. Any other fund as the council may hereinafter prescribe by ordinance to be invested for its own benefit. If no designation is made by the council upon creation of the county fund, then the fund shall be treated as provided in Section 36 of this ordinance.

NEW SECTION. SECTION 10. There is hereby added to K.C.C. 4.08 a new section to read as follows:

Second tier funds and designated fund managers. A. Second tier funds and fund managers are as follows, except to the extent that all or a portion of any listed fund is a first tier fund by virtue of any other provision of this chapter or other ordinance:

Fund No.	Fund Title	Fund Manager
001	Current Expense	Budget Organization in Executive Office
102	Criminal Justice	Budget Organization in Executive Office
103	County Road	Dept. of Transportation
105	River Improvement	Dept. of Natural Resources
106	Veterans' Relief	Dept. of Community & Human Services
107	Developmental Disabilities	Dept. of Community & Human Services
108	Civil Defense	Dept. of Public Safety
116	Arts and Cultural Education Program	Dept. of Parks & Cultural Resources
117	Arts and Cultural Development	Dept. of Parks & Cultural Resources
120	Treasurer's O & M	Dept. of Finance
126	Alcoholism and Substance Abuse Services	Dept. of Public Health
180	Public Health Pooling	Dept. of Public Health
182	Inter-County River Improvement	Dept. of Natural Resources
214	Miscellaneous Grants	Dept. of Finance
224	Youth Employment Programs	Dept. of Community & Human Services
246	Community Dev Block Grant	Dept. of Community & Human Services
553	Computer and Communication Services	Dept. of Information & Administrative Services
661	Deceased Effects	Dept. of Finance
662	Real Prop Title Assurance	Dept. of Finance
663	Treasurer's Prop Tax Refund	Dept. of Finance
664	Prop Tax Foreclosure Sale Excess	Dept. of Finance
666	Real Prop Advance Tax Collection	Dept. of Finance
668	Ad Valorem Tax Refund	Dept. of Finance
669	Certificate of Redemption LID assmt	Dept. of Finance
670	Undistributed Taxes	Dept. of Finance
672	Cert/redemption Real Prop	Dept. of Finance
673	Miscellaneous Tax Distribution	Dept. of Finance
677	Property Tax Suspense	Dept. of Finance
678	King County Fiscal Agent	Dept. of Finance
697	Mailroom Prop Tax Refund	Dept. of Finance
698	Miscellaneous Agency	Dept. of Finance
699	Assessment Distribution/Refund	Dept. of Finance
840	Limited GO Bond Redemption	Dept of Finance
850	Unlimited GO Bond Redemption	Dept of Finance
851	Stadium GO Bond Redemption	Dept of Finance

1 NEW SECTION. SECTION 11. There is hereby added to K.C.C. 4.08 a new
2 section to read as follows:

3 **Fund manager duties and responsibilities -- delegation.** Fund managers, for both
4 first and second tier funds, have the following duties and responsibilities:

5 A. Each fund manager shall review, determine the appropriateness and approve all
6 expenditures from each fund for which he/she is the designated fund manager.

7 B. Each fund manager shall inform the director of the department of finance
8 regarding the availability of funds for investment as provided in K.C.C. 4.10.

9 C. Each fund manager may delegate part or all of their duties and responsibilities to
10 the following; provided, that to be effective, each delegation shall be in writing identifying
11 the extent and scope of the duties and responsibilities being delegated:

12 1. Employees subordinate to and in the same department as the fund manager;
13 and

14 2. Directors or managers in other departments but only for discrete elements or
15 activities related to a fund and for amounts within such fund.

16 NEW SECTION. SECTION 12. There is hereby added to K.C.C. 4.08 a new
17 section to read as follows:

18 **Airport fund.** There is hereby created an airport fund. All receipts from the
19 operation of the King County airport are to be deposited in the airport fund. The fund shall
20 remain intact from year to year, and is pledged to the payment of all operating expenses,
21 both interest and bond redemption of those bonds which were issued for the acquisition,
22 construction or maintenance of the King County airport, and for the payment of all future
23 maintenance, construction or operation of the airport or airport facilities.

24 NEW SECTION. SECTION 13. There is hereby added to K.C.C. 4.08 a new
25 section to read as follows:

26 **Landfill reserve fund.** A. POLICY. Public necessity requires that the existing
27 system of the county for the disposal of solid waste, together with such extensions,
28 additions or betterments thereto as may from time to time be authorized, be maintained,
29 conducted, operated and accounted for as a utility of King County. As a financially self-
30 supporting utility, the solid waste system shall set aside reserve monies for closure, post-

1 closure maintenance, new area development, facility relocation and the replacement of
2 landfills. Replacement of landfills may include other means of disposal and handling
3 including but not limited to providing facilities or programs that substitute for landfill
4 capacity.

5 B. ESTABLISHMENT. There is hereby created a Landfill Reserve Fund for the
6 sole purpose of accumulating and disbursing financial resources for the management and
7 replacement of King County landfills as described in paragraph E of this section.

8 C. RESPONSIBILITY. The executive shall be responsible for the administration of
9 the Landfill Reserve Fund including the preparation and issuance of operating procedures
10 deemed necessary to insure the proper administrative implementation of the policies
11 governing the purpose and use of the fund.

12 D. CLASSIFICATION. The Landfill Reserve Fund shall be classified as a Capital
13 Fund. All amounts designated by the council within the rate structure of the solid waste
14 system as earmarked for the Landfill Reserve Fund shall be collected as prescribed by the
15 rate structure. These earmarked funds shall be transferred and credited to the Landfill
16 Reserve Fund within thirty-five days of the end of the month in which the solid waste
17 disposal action occurred.

18 E. USE OF FUND. All funds deposited into the Landfill Reserve Fund pursuant to
19 this section shall be appropriated and used only for the management and replacement of
20 King County landfills as follows:

- 21 1. Landfill closure and site restoration, including design work.
- 22 2. Post closure maintenance including but not limited to environmental
23 monitoring, leachate pretreatment, gas extraction, and site maintenance.
- 24 3. Facility relocation of existing support facilities as existing landfill disposal
25 areas are closed and new areas developed, including design work.
- 26 4. New area development to provide new disposal areas within a landfill,
27 including design work.
- 28 5. Landfill replacement which includes the acquisition, design and development
29 of additional landfill sites, other facilities or programs to replace or extend the life of King
30 County landfills.

1 F. EARNINGS. All earnings derived from specific investment of funds accumulated
2 in the Landfill Reserve Fund shall be deposited and credited to the Landfill Reserve Fund.

3 G. ESTABLISH FUND. The executive is hereby authorized to establish and
4 activate a Capital Fund entitled, "Landfill Reserve", for the purpose described in paragraph
5 A of this section and in accordance with the specific policies contained in paragraphs B, C,
6 D, E, and F of this section.

7 NEW SECTION. SECTION 14. There is hereby added to K.C.C. 4.08 a new
8 section to read as follows:

9 **Employee Benefits Program Fund.** A. There is hereby created an Employee
10 Benefits Program fund. This fund shall be a first tier fund as described in K.C.C. 4.08. The
11 Employee Benefits Program fund shall be used for the receipt and disbursement of moneys
12 related to the dental, medical, life, and disability insurance claims, and other benefit plans of
13 county employees, including the costs of administration.

14 B. Premium rates for the Employee Benefits Program fund shall be established such
15 that sufficient revenues shall accrue to the fund to pay for the cost of each program's
16 functions and all indirect costs allocated to that program, as determined by the director of
17 the department of finance, and such that the cost of the program shall be borne by the
18 participants of the program. Such rates shall take into consideration, but need not be
19 limited to, the following factors: dental, medical, life insurance, and other benefit programs
20 premium and administrative costs; claims reimbursement costs; county indirect costs; self-
21 insured loss stabilization reserves; and income earned from the investment of idle cash.

22 C. The fund manager as designated in K.C.C. 4.08 is hereby authorized to charge
23 each county department and agency, at the end of each fiscal month, a sum of money that
24 represents the number of employees of that department and agency covered by an
25 employer-paid benefit plan that month times the monthly premium established for that plan.
26 The fund manager is also hereby authorized to charge county employees, retired employees
27 and others, at the end of each fiscal month, a sum of money that represents the monthly
28 premium established for the program for which the person(s) is/are enrolled.

29 D. The Employee Benefits Program fund shall seek to maintain an excess of assets
30 over liabilities for each of the benefit programs accounted for by the fund.

1 NEW SECTION. SECTION 15. There is hereby added to K.C.C. 4.08 a new
2 section to read as follows:

3 **King County Worker's Compensation Fund.** A. There is hereby established,
4 under the provisions of Chapter 51.14 RCW, a self insurance reserve fund which shall be
5 known as the King County Worker's Compensation Fund. Said fund shall serve as the
6 depository and serving account of funds necessary to fulfill those purposes contained in
7 Chapter 51.14 RCW.

8 B. This fund is intended to collect and disburse moneys to carry out the functions of
9 the Safety and Worker's Compensation program, and funds shall not be attached for other
10 purposes, unless such action is expressly approved by the council.

11 C. Industrial insurance rates shall be established such that sufficient revenues shall
12 accrue to the fund to pay for the cost of the program functions and to maintain an excess of
13 current and other assets over liabilities, excluding estimated claims settlements. Such rates
14 shall take into consideration, but need not be limited to the following factors: past losses
15 for each industrial insurance classification, the number of hours worked in each
16 classification, and estimated claims settlements for injury claims.

17 D. The director of the office of human resources management is hereby authorized to
18 transfer from the budget of each county department and agency at the end of each fiscal
19 quarter a sum of money that represents the amount of money previously budgeted for
20 payment of state industrial insurance.

21 E. The executive is hereby authorized to obtain for the county whatever bond is
22 required by law to become a self-insurer under Chapter 51.14 RCW.

23 F. It is intended that the policies contained in this chapter be applied to the Worker's
24 Compensation Fund beginning in 1982.

25 G. The fund shall seek to maintain an excess of current and other assets over
26 liabilities, excluding estimated claims settlements, equal to or greater than the sum of each
27 individual reserve established for all injury claims on file as estimated by the director of the
28 office of human resource management. Any funds accumulated beyond this requirement
29 may be applied in establishing industrial insurance rates.

1 NEW SECTION. SECTION 16. There is hereby added to K.C.C. 4.08 a new
2 section to read as follows:

3 **Park Facilities Rehabilitation Fund.** A new capital fund is hereby created entitled
4 Park Facilities Rehabilitation Fund, providing for the receipt of revenues and disbursement
5 of expenditures for park rehabilitation. Cash balances in said fund not needed for immediate
6 expenditure shall be invested for the benefit of the fund, pursuant to the first paragraph of
7 RCW 36.29.020, and such procedures and limitations contained in county ordinance. Such
8 investments shall not negate or affect the authority of the director of the department of
9 finance, under the guidance of the executive finance committee, to include the retained cash
10 balance in the fund as part of the residual treasury cash invested under the second paragraph
11 of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current
12 Expense Fund.

13 NEW SECTION. SECTION 17. There is hereby added to K.C.C. 4.08 a new
14 section to read as follows:

15 **Surface and Storm Water Construction Fund.** A new capital fund is hereby
16 created entitled Surface and Storm Water Construction Fund, providing for the receipt of
17 revenues and the disbursement of expenditures for construction, engineering, planning,
18 acquisition of land, and other related costs for the acquisition and development of drainage
19 control facilities. Cash balances in said fund not needed for immediate expenditure shall be
20 invested for the benefit of the fund, pursuant to the first paragraph of RCW 36.29.020, and
21 such procedures and limitations contained in county ordinance. Such investments shall not
22 negate or affect the authority of the director of the department of finance, under the
23 guidance of the executive finance committee, to include the retained cash balance in the
24 fund as part of the residual treasury cash invested under the second paragraph of
25 RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current
26 Expense Fund.

27 NEW SECTION. SECTION 18. There is hereby added to K.C.C. 4.08 a new
28 section to read as follows:

29 **Building Repair and Replacement Fund.** A new capital fund is hereby entitled
30 Building Repair and Replacement Fund, providing for receipt of revenues and disbursement

1 to appropriate capital funds for expenditures to repair and replace county buildings and
 2 building systems. Cash balances in said fund not needed for immediate expenditure shall be
 3 invested for the benefit of the fund, pursuant to the first paragraph of RCW 36.29.020, and
 4 such procedures and limitations contained in county ordinance. Such investments shall not
 5 negate or affect the authority of the director of the department of finance, under the
 6 guidance of the executive finance committee, to include the retained cash balance in the
 7 fund as part of the residual treasury cash invested under the second paragraph of
 8 RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current
 9 Expense Fund.

10 NEW SECTION. SECTION 19. There is hereby added to K.C.C. 4.08 a new
 11 section to read as follows:

12 **Northshore Park and Recreation Service Area.** The director of the department of
 13 finance is directed to serve as the treasurer of the Northshore Park and Recreation Service
 14 Area (PRSA) and to perform the functions designated in RCW 36.68.500 et seq. A local
 15 service area fund shall be established in the department of finance for the Northshore PRSA
 16 to be called the "Northshore PRSA Fund", which shall be managed as set forth in
 17 RCW 36.68.510.

18 NEW SECTION. SECTION 20. There is hereby added to K.C.C. 4.08 a new
 19 section to read as follows:

20 **Enumclaw Parks and Recreation Service Area.** The director of the department of
 21 finance is directed to serve as the treasurer of the Enumclaw PRSA and to perform the
 22 functions designated in RCW 36.68.500 et seq. A local service area fund shall be
 23 established in the department of finance for the Enumclaw PRSA to be called the
 24 "Enumclaw PRSA Fund", which shall be managed as set forth in RCW 36.68.510.

25 NEW SECTION. SECTION 21. There is hereby added to K.C.C. 4.08 a new
 26 section to read as follows:

27 **Solid Waste Environmental Reserve Fund.** There is hereby created the Solid
 28 Waste Environmental Reserve Fund. The Solid Waste Environmental Reserve Fund shall
 29 be classified as a Capital Improvement Fund. The Solid Waste Environmental Reserve
 30 Fund shall be a first tier fund as described in K.C.C. 4.08. Uses of the Solid Waste

1 Environmental Reserve Fund monies shall be limited to remediation costs related to active
2 and closed solid waste handling facilities which the department of natural resources owns or
3 has custodial responsibility for and to costs related to inverse condemnation claims that
4 result from solid waste activities.

5 NEW SECTION. SECTION 22. There is hereby added to K.C.C. 4.08 a new
6 section to read as follows:

7 **Surface Water Management (SWM) CIP Construction Fund.** There is hereby
8 created the SWM CIP Construction Fund. The SWM CIP Construction Fund shall be
9 classified as a Capital Improvement Fund and shall be a first tier fund as described in
10 K.C.C. 4.08. Uses of the SWM CIP Construction Fund shall be for the purposes of
11 providing for the construction of capital facilities related to surface and stormwater
12 management.

13 NEW SECTION. SECTION 23. There is hereby added to K.C.C. 4.08 a new
14 section to read as follows:

15 **Cultural Education Program Fund.** A. The King County Cultural Education
16 Program Fund shall be a special revenue fund.

17 B. For investment purposes, the King County Cultural Education Program Fund
18 shall be considered a second tier fund.

19 C. Beginning January 1, 1991 and ending December 31, 1991, forty percent of all
20 excess hotel-motel tax revenues collected by the county under the provisions of
21 RCW 67.28.180(3)(a) in any calendar year shall be deposited in the King County Cultural
22 Education Program Fund.

23 D. Monies expended from the King County Cultural Education Program Fund shall
24 be used only for Cultural Education Program projects recommended by the executive and
25 approved by the council prior to December 31, 1991. Any monies remaining after
26 completion of these projects shall be transferred to the Cultural Education Program in the
27 King County Arts and Cultural Development Fund.

28 NEW SECTION. SECTION 24. There is hereby added to K.C.C. 4.08 a new
29 section to read as follows:

1 **Arts and Cultural Development Fund.** A. The King County Arts and Cultural
2 Development Fund shall be a special revenue fund.

3 B. For investment purposes, the King County Arts and Cultural Development Fund
4 shall be considered a second tier fund.

5 C. Beginning January 1, 1992, and through December 31, 2000, seventy-five
6 percent, and beginning January 1, 2001 through December 31, 2012, seventy percent, of all
7 excess hotel-motel tax revenues collected by the county under the provisions of
8 RCW 67.28.180(3)(a), as amended, in any calendar year shall be deposited in the King
9 County Arts and Cultural Development Fund. The King County Arts and Cultural
10 Development Fund will fund the King County Cultural Facilities Program, the King County
11 Cultural Education Program and the King County Special Projects Program.

12 D. Monies expended from this fund shall be used only for the purposes established in
13 K.C.C. 4.42 and shall be subject to the conditions of K.C.C. 4.42. Monies distributed to art
14 museums, cultural museums, heritage museums, the arts, and the performing arts shall be in
15 addition to and may not be used to replace or supplant any other cultural programs funded
16 by the county from general revenues.

17 E. At least forty percent of the revenues distributed pursuant to this section for the
18 period January 1, 2001, through December 31, 2012, shall be deposited in an account and
19 shall be used to establish an endowment. Principal in the account shall remain permanent
20 and irreducible. The remaining revenues, along with the earnings from investments of
21 balances in the account, may only used for the purposes stated in K.C.C. 4.42.

22 F. Recommendations for grants from the King County Cultural Education Program
23 and Special Projects Program Fund shall be made by the King County Arts Commission and
24 the King County Landmarks and Heritage Commission and submitted to the executive for
25 recommendation and to the council for review and approval.

26 NEW SECTION. SECTION 25. There is hereby added to K.C.C. 4.08 a new
27 section to read as follows:

28 **Landfill Post-Closure Maintenance Fund.** A. There is hereby created a Landfill
29 Post-Closure Maintenance Fund. The fund balance may be used for all costs associated
30 with landfill post-closure maintenance operations at county owned landfills.

1 B. The director of the department of natural resources shall be responsible for the
2 administration of the Landfill Post-Closure Maintenance Fund including the preparation and
3 issuance of operating procedures deemed necessary to ensure the proper administrative
4 implementation of the policies governing the purpose and use of the fund.

5 C. The Landfill Post-Closure Maintenance Fund shall be classified as a Special
6 Revenue Fund. Monies collected in the Landfill Reserve Fund for landfill post-closure
7 maintenance for landfills operated by King County shall be transferred into the Landfill
8 Post-Closure Maintenance Fund at the time each landfill is closed. At such time as a landfill
9 is closed, the executive shall present to the council an ordinance appropriating funds
10 designated for its post-closure maintenance from the Landfill Reserve Fund to the Landfill
11 Post-Closure Maintenance Fund, and appropriating from the Landfill Post-Closure
12 Maintenance Fund monies for post-closure maintenance.

13 D. All earnings derived from specific investment of funds accumulated in the Landfill
14 Post-Closure Maintenance Fund shall be deposited and credited to the existing Landfill
15 Post-Closure Maintenance fund balance.

16 E. The executive is hereby authorized to establish and activate a new Special
17 Revenue Fund entitled "Landfill Post-Closure Maintenance Fund" for the purpose described
18 in paragraph A of this section and in accordance with the specific policies contained in
19 paragraphs B, C, and D of this section.

20 NEW SECTION. SECTION 26. There is hereby added to K.C.C. 4.08 a new
21 section to read as follows:

22 **Youth Sports Facilities Grant Fund.** There is hereby created the Youth Sports
23 Facilities Grant Fund. This fund shall be a first tier fund as described in K.C.C. 4.08. Funds
24 from the Youth Sports Facilities Grant Fund shall be made available to develop, renovate or
25 repair sports facilities primarily serving persons under 21 years of age in low and moderate
26 income communities within King County via an annual request-for-proposal process
27 integrated as much as possible with the community development block grant program. A
28 sports facility is defined as any structure or field that is intended to be used primarily for
29 athletic purposes. Administrative costs shall be minimized and leveraging of funds from
30 other sources encouraged.

1 NEW SECTION. SECTION 27. There is hereby added to K.C.C. 4.08 a new
2 section to read as follows:

3 **Real Estate Excise Tax, Number 2 Fund.** There is hereby created a new county
4 fund entitled Real Estate Excise Tax, Number 2 Fund. This fund shall be a first tier fund as
5 described in K.C.C. 4.08.

6 NEW SECTION. SECTION 28. There is hereby added to K.C.C. 4.08 a new
7 section to read as follows:

8 **School District Impact Fee Fund.** A. There is hereby created a School District
9 Impact Fee fund. This fund shall be a first tier fund as described in K.C.C. 4.08. This fund
10 shall be a non-budgeted Agency Fund.

11 B. The School District Impact Fee Fund shall be used for the receipt and
12 disbursement of fees authorized by the State of Washington Growth Management Act of
13 1990 and 1992, RCW 36.70A and RCW 82.02 and implemented by Ordinances 9785 and
14 10162. The School District Impact Fee Fund will be administered under the terms of
15 interlocal agreements between the county and each school district for which an impact fee
16 schedule has been adopted by the council.

17 NEW SECTION. SECTION 29. There is hereby added to K.C.C. 4.08 a new
18 section to read as follows:

19 **Major Maintenance Reserve Fund.** A. **FUND ESTABLISHED.** There is hereby
20 created a new county fund entitled Major Maintenance Reserve Fund. This fund shall be a
21 first tier fund as described in K.C.C. 4.08.

22 B. **RESERVES.** Sufficient reserves shall be maintained in the Major Maintenance
23 Reserve Fund to fund the county's ongoing major maintenance requirements for county-
24 owned buildings and grounds, including the King County Courthouse, Administration
25 Building, Yesler Building, and other county-owned buildings occupied by all county
26 departments.

27 C. **FINANCING.** The Major Maintenance Reserve Fund will be financed by:
28 Initiative 62 settlements received from the State; annual service charges against all county
29 agencies housed in county-owned space; a 1% major maintenance assessment against all

1 newly acquired or constructed above grade facilities; proceeds from the sale of county-
2 owned real property; and other appropriations and transfers as authorized by the council.

3 D. ANNUAL SERVICE CHARGE. Beginning in 1994 the county shall establish a
4 major maintenance service charge against all county agencies housed in county-owned
5 space. The plan for this service charge shall be submitted to the council for review and
6 approval by June 30, 1993. Changes to the annual service charge shall be submitted to the
7 council for review and approval.

8 E. ELIGIBLE EXPENDITURES/SIX-YEAR PLANS. Any major repairs, or major
9 maintenance projects called for in the county's general facilities major maintenance program
10 shall be eligible for expenditures from the Major Maintenance Reserve. The general
11 facilities major maintenance plan will provide 6-year major maintenance and rehabilitation
12 plans for each of the county's general government facilities. These plans will be updated
13 annually and will serve as the basis for requesting project appropriations from the Major
14 Maintenance Reserve Fund. Requests to use the Major Maintenance Reserve Fund as a
15 financing source for capital projects will be made in accordance with the county's annual
16 Capital Improvement Program planning and budgeting process.

17 F. SPENDING PRIORITIES. First priority for spending funds from the Major
18 Maintenance Reserve Fund shall be for projects which improve safety for the public and
19 county employees. Second priority shall be for projects which preserve facility integrity.
20 Third priority shall be for projects which significantly reduce future maintenance costs,
21 improve operational efficiencies or increase revenues. Fourth priority shall be for projects
22 which improve the overall facility appearance and usability by the public.

23 G. MINIMUM FUND BALANCE. The county shall maintain a minimum fund
24 balance in the Major Maintenance Reserve Fund of \$1,000,000, or a higher amount as
25 determined by the council, as an emergency reserve to deal with unanticipated and
26 emergency major maintenance projects. If used for emergency purposes, the minimum fund
27 balance shall be restored within one year. The fund balance should be systematically
28 increased in anticipation of a significant outlay of funding during the later years of the 6-
29 year capital planning cycle.

1 NEW SECTION. SECTION 30. There is hereby added to K.C.C. 4.08 a new
2 section to read as follows:

3 **Metropolitan Services Funds.** A. There is hereby established a Water Quality Fund
4 as a first-tier fund. The Water Quality Fund shall account for the water quality enterprise.
5 This fund shall include the following accounts:

6 1. Water Quality Operating Account, previously known as the "Municipality of
7 Metropolitan Seattle Sewer Revenue Fund," created by Resolution No. 7, adopted by the
8 council of the Municipality of Metropolitan Seattle on November 26, 1958;

9 2. Water Quality Construction Account, previously known as the "Municipality
10 of Metropolitan Seattle Sewer Construction Fund," created by Section 9 of Resolution No.
11 90, adopted by the council of the Municipality of Metropolitan Seattle on May 18, 1961.

12 3. Water Quality Revenue Bond Account, previously known as the "Municipality
13 of Metropolitan Seattle Sewer Revenue Bond Fund," created by Section 10 of Resolution
14 No. 90 of the council of the Municipality of Metropolitan Seattle.

15 4. Water Quality General Obligation Bond Account, previously known as the
16 "Water Quality Limited Tax General Obligation Bond Fund," created by Section 8 of
17 Ordinance 11241.

18 5. Second Water Quality Construction Account, previously known as the
19 "Second Water Quality Construction Fund," created by Section 13 of Ordinance 11241.

20 Restrictions on these accounts shall be the same as were previously established by
21 Resolutions No. 7 and 90 of the council of the Municipality of Metropolitan Seattle and
22 Ordinance 11241. Balances that were previously held in these funds shall be continued in
23 these accounts.

24 B. There is hereby established a Public Transportation Fund as a first-tier fund. The
25 Public Transportation Fund shall account for the public transportation enterprise. This fund
26 shall include the following accounts:

27 1. Public Transportation Operating Account, previously known as the
28 "Municipality of Metropolitan Seattle Public Transportation Revenue Fund," created by
29 Resolution No. 936, adopted by the council of the Municipality of Metropolitan Seattle on
30 June 1, 1967;

1 2. Public Transportation Construction Accounts, previously known as the
2 "Municipality of Metropolitan Seattle Public Transportation Construction Fund," created by
3 Resolution No. 2209, adopted by the council of the Municipality of Metropolitan Seattle on
4 October 17, 1974.

5 3. Two-tenths Sales Tax Revenue Receiving Fund, previously known as the
6 "Municipality of Metropolitan Seattle Two-tenths Sales Tax Revenues Receiving Fund," to
7 account for the receipt of the two-tenths percent sales tax as required by Resolution No.
8 4937, adopted by the council of the Municipality of Metropolitan Seattle on June 19, 1986.

9 4. Limited Sales Tax General Obligation Fund, previously known as the
10 "Municipality of Metropolitan Seattle Limited Sales Tax General Obligation Bond Fund," to
11 account for debt service on the limited sales tax general obligation bonds of the public
12 transportation enterprise, as provided in Resolution No. 4937 of the council of the
13 Municipality of Metropolitan Seattle.

14 Restrictions on these accounts shall be the same as were previously established by
15 Metro Resolutions Nos. 936, 2209 and 4937. Balances that were previously held in these
16 funds shall be continued in these accounts.

17 NEW SECTION. SECTION 31. There is hereby added to K.C.C. 4.08 a new
18 section to read as follows:

19 **GIS Core Project Fund.** A. There is hereby created the King County GIS Core
20 Project Fund. This capital fund shall be a first tier fund as described in K.C.C. 4.08.

21 B. Funds deposited in the King County GIS Core Project Fund shall be made
22 available for the purpose of developing a core geographic information system for the
23 county. Funds shall be used for the acquisition of equipment, maintenance of software and
24 hardware licenses, and preparation of necessary geographic information system data bases.

25 NEW SECTION. SECTION 32. There is hereby added to K.C.C. 4.08 a new
26 section to read as follows:

27 **Solid Waste Capital Equipment Recovery Fund.** A. There is hereby created a
28 Solid Waste Capital Equipment Recovery Fund for the sole purpose of accumulating
29 financial resources for the replacement of and major maintenance in lieu of purchase to

1 replace solid waste rolling stock and stationary compactors purchased in 1979 and
2 subsequent years on a timely and economic basis.

3 B. The director of the department of natural resources will be responsible for the
4 administration of the Capital Equipment Recovery Fund including the preparation and
5 issuance of operating procedures deemed necessary to insure the proper administrative
6 implementation of the policies governing the purpose and use of the fund.

7 C. The Solid Waste Capital Equipment Recovery Fund shall be classified as a capital
8 fund. Establishment of annual and carry-over budgets against this fund, beginning in 1982,
9 shall be in compliance with existing capital improvement programming guidelines and
10 capital improvement budgeting procedures including subsequent changes and/or revisions to
11 same.

12 D. Annual appropriations of solid waste user fee revenues, beginning 1981, shall be
13 included in the solid waste operating budget for transfer to the Solid Waste Capital
14 Equipment Recovery Fund to finance the replacement of and major maintenance in lieu of
15 purchase to replace existing solid waste rolling stock and stationary compactors in future
16 years. This annual appropriation shall be sufficient to maintain adequate replacement and
17 major maintenance reserves. Transfers from the operating budget to the recovery fund will
18 be made monthly.

19 E. All earnings derived from specific investment of funds accumulated in the Solid
20 Waste Capital Equipment Recovery Fund shall be deposited and credited to the Solid Waste
21 Capital Equipment Recovery Fund. Receipts derived from the future sale of surplus solid
22 waste equipment items for salvage values shall also be deposited in the Solid Waste Capital
23 Equipment Recovery Fund.

24 NEW SECTION. SECTION 33. There is hereby added to K.C.C. 4.10 a new
25 section to read as follows:

26 **Definitions.** As used in this chapter, the following terms shall have the following
27 meanings:

28 A. "Director of finance": The director of the department of finance.

1 B. "Chief budget and strategic planning officer": That individual designated by the
2 executive to perform the budgeting and strategic planning functions assigned to the
3 executive under K.C.C. 2.16.

4 C. "First tier fund": Each county fund listed or described as a first tier fund in
5 K.C.C. 4.08.

6 D. "Fund manager": That person holding or exercising the powers of the position or
7 office specified in K.C.C. 4.08 as the manager for each fund and such persons to whom the
8 fund manager has delegated duties and responsibilities as provided in K.C.C. 4.08.

9 E. "Residual treasury cash": Any cash in the custody or control of the department of
10 finance as to which no investment directive under the first paragraph of RCW 36.29.020, as
11 now or hereafter amended, has been received by the director of the department of finance.
12 Residual treasury cash includes county cash for which the fund manager has not directed a
13 specific fund investment pursuant to this chapter.

14 F. "Second tier fund": A fund that is not to be invested for its own benefit under the
15 first paragraph of RCW 36.29.020 and listed as a second tier fund in K.C.C. 4.08.

16 NEW SECTION. SECTION 34. There is hereby added to K.C.C. 4.10 a new
17 section to read as follows:

18 **Maximum available for investment.** For each first tier fund designated in
19 K.C.C. 4.08, the maximum amount of funds available but not required for immediate
20 expenditure which are to be invested pursuant to the first paragraph of RCW 36.29.020, as
21 now or hereafter amended, is to be determined by the fund manager prospectively taking
22 into consideration the need to maintain sufficient cash liquidity in the fund to meet current
23 expenditure requirements. Each fund manager shall make such a determination for each
24 fund no less often than weekly, nor more often than daily, and shall promptly advise the
25 director of the department of finance, in such manner and subject to such reasonable
26 administrative constraints as the director of the department of finance shall establish, if there
27 are funds to be invested, to invest such amounts from each fund, informing the director of
28 the department of finance of the amount and maximum length of maturity appropriate for
29 each investment, and such amounts are hereby authorized for investment under the first
30 paragraph of RCW 36.29.020, as now or hereafter amended. Such investments shall be

1 made and the lengths of their maturities selected by the director of the department of
2 finance in consultation with the executive finance committee. Consultation with the
3 executive finance committee shall include, at a minimum, full disclosure of average invested
4 and residual cash for each county fund. Such investments shall not negate or affect the
5 authority of the director of the department of finance, under the guidance of the executive
6 finance committee, to include the retained cash balance in the fund as part of the residual
7 treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter
8 amended, for the benefit of the county Current Expense Fund.

9 NEW SECTION. SECTION 35. There is hereby added to K.C.C. 4.10 a new
10 section to read as follows:

11 **Executive finance committee.** The executive finance committee is hereby confirmed
12 as being the "county finance committee", referred to in RCW 36.29.020 and
13 RCW 36.48.070, and shall be composed of the following: county executive, director of the
14 department of finance, chief budget and strategic planning officer, and the chairperson of
15 the county council. The executive finance committee shall be responsible for directing the
16 director of the finance department in determining the maximum prudent extent to which
17 residual treasury cash shall be invested pursuant to RCW 36.29.020 and this chapter.
18 Actions of the committee shall be by majority vote except when the chairperson of the
19 council determines such action constitutes a policy determination, as opposed to an
20 administrative determination, which should be referred to the council. The chairperson of
21 the council may defer action on the proposal until the council makes such policy
22 determination regarding the proposed action.

23 NEW SECTION. SECTION 36. There is hereby added to K.C.C. 4.10 a new
24 section to read as follows:

25 **New Funds.** A. Whenever a new county fund shall be created, unless it is of a type
26 described in Section 10.B.1 of this ordinance, consideration shall be given to whether it
27 should be a first tier fund, and the council shall consider the recommendation of the
28 executive in this regard within 45 days of receiving such recommendation. Any fund as to
29 which no specific action is or has been taken within 45 days to authorize specific fund

1 investments under the first paragraph of RCW 36.29.020, as now or hereafter amended,
2 shall be a second tier fund.

3 B. Whenever a new county fund is established with direction that all surplus monies
4 in the fund be invested for the benefit of that fund, or when such direction is given in
5 connection with any county fund, such direction shall be deemed to mean only that monies
6 available but not required for immediate expenditure shall be invested for that fund
7 according to the procedures and limitations contained in this chapter, and such direction
8 shall not negate or affect the authority of the director of the department of finance, under
9 the guidance of the executive finance committee, to include the retained cash balance in that
10 fund as part of the residual treasury cash invested under the second paragraph of
11 RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current
12 Expense Fund; except that if specific negative reference is made to this chapter and
13 direction is expressly given that the Current Expense Fund shall not receive any earnings
14 attributable to the fund in question, then and only then shall that particular fund be entitled
15 to its proportionate share of any earnings resulting from residual treasury cash.

16 C. In case direction shall be given that certain monies in a county fund be invested
17 for the benefit of that fund, and no fund manager be provided for, then the director of the
18 county department or office primarily responsible for expenditures from that fund shall be
19 the fund manager.

20 NEW SECTION. SECTION 37. There is hereby added to K.C.C. 4.10 a new
21 section to read as follows:

22 **Ratification of prior investments.** All prior actions of the executive finance
23 committee and the director of the department of finance or his/her predecessor taken in
24 connection with investment directives and policies, investment decisions, and the allocation
25 of investment earnings, as they relate to the investment of county funds, are hereby ratified.

26 NEW SECTION. SECTION 38. There is hereby added to K.C.C. 4.12 a new
27 section to read as follows:

28 **Risk management committee.** A. CREATION AND COMPOSITION. There is
29 created a risk management committee to be composed of the following individuals: RM,
30 safety manager, chief civil deputy, and chief budget and strategic planning officer. The RM

1 shall chair the committee. The safety manager shall be a nonvoting member of the
 2 committee and shall serve to inform and advise the committee on safety matters and
 3 coordinate employee safety programs with the risk identification and control functions of
 4 the committee.

5 **B. DUTIES OF COMMITTEE.** The risk management committee shall:

- 6 1. Make recommendations to the council and executive regarding risk
 7 management policy and shall cause such policy to be established and kept current;
- 8 2. Approve the selection of all insurance brokers submitted to it, as a result of a
 9 competitive procurement process;
- 10 3. Render advice to the RM on matters concerning the purchase of insurance
 11 policies and advise on the design of insurance and funded self-insurance programs;
- 12 4. Advise the RM concerning matters of risk management policy; and
- 13 5. Approve the purchase of all insurance policies.

14 NEW SECTION. SECTION 39. There is hereby added to K.C.C. 4.14 a new
 15 section to read as follows:

16 **Policy.** It is the policy of King County that financial services provided to the county
 17 by banking institutions be provided as a result of open competitive procurement processes.

18 NEW SECTION. SECTION 40. There is hereby added to K.C.C. 4.14 a new
 19 section to read as follows:

20 **Frequency of competitive procurement process.** Competitive procurement
 21 processes by banking institutions to provide said services shall occur once every three years.

22 NEW SECTION. SECTION 41. There is hereby added to K.C.C. 4.14 a new
 23 section to read as follows:

24 **Financial service need survey.** The director of the department of finance shall
 25 conduct a survey of the financial services needs of the county prior to initiating the
 26 procurement process. The survey shall be reviewed and updated prior to each subsequent
 27 procurement process.

28 NEW SECTION. SECTION 42. There is hereby added to K.C.C. 4.14 a new
 29 section to read as follows:

1 **Development and review of specifications.** The director of the department of
 2 finance shall develop specifications stating the financial service needs of the county. Said
 3 specifications shall be reviewed and approved by the council prior to formally seeking
 4 proposals from banks.

5 NEW SECTION. SECTION 43. There is hereby added to K.C.C. 4.14 a new
 6 section to read as follows:

7 **Specifications forwarding - Pre-proposal conference.** Specifications shall be
 8 forwarded to all banking institutions capable of serving the county's financial service needs
 9 and shall be made available to any bank or individual interested in providing such services.
 10 A conference shall be arranged prior to submission of formal proposals to receive input
 11 from the banking community. Changes to the specifications will be by addendum and will
 12 be reviewed by the council.

13 NEW SECTION. SECTION 44. There is hereby added to K.C.C. 4.14 a new
 14 section to read as follows:

15 **Specifications time limit - Proposals called when.** Specifications for providing
 16 banking services to the county shall be developed for council approval on or before the end
 17 of March. Proposals shall be called by the first working day in June.

18 NEW SECTION. SECTION 45. There is hereby added to K.C.C. 4.16 a new
 19 section to read as follows:

20 **Special purpose revolving funds.** The director of the department of finance is
 21 hereby authorized to establish three funds for the purposes listed below and will reimburse
 22 such funds upon submittal of adequately documented disbursement records which must
 23 relate to the purpose of the respective fund. The following special purpose revolving funds
 24 are recognized as necessary to the legitimate operating needs of the county:

25 A. Employee Advance Travel Expense Revolving Fund.

26 1. Custodian: Department of finance.

27 2. Purpose: To provide advances for employee travel expense in cases deemed
 28 to otherwise result in undue economic burden on the employee.

29 B. Special Investigation Revolving Fund.

30 1. Custodian: Department of public safety.

1 2. Purpose: To provide cash funds for payments to nonemployees as may occur
2 in special investigation activities.

3 **C. Fraud Division Revolving Fund.**

4 1. Custodian: Office of the prosecuting attorney.

5 2. Purpose: To provide cash funds for such purposes or payments to
6 nonemployees as may be incurred in fraud investigations.

7 NEW SECTION. SECTION 46. There is hereby added to K.C.C. 4.20 a new
8 section to read as follows:

9 **Finance Director designated as county treasurer.** The director of the department
10 of finance shall perform the duties specified by general law to be performed by the treasurer
11 of the county in connection with the issuance, sale, delivery and payment of bonds of the
12 county or bonds of political subdivisions or municipal corporations of the state located
13 within the county. The director of the department of finance shall be, by virtue of his/her
14 office, the treasurer of the county and said director may designate a bank or banks to act for
15 and on his/her behalf as safekeeping agent, escrow agent or trustee in connection with the
16 issuance of advance refunding bonds of the county, and shall perform all other functions
17 prescribed by general law to be performed by the treasurer of the county unless otherwise
18 specified by the Charter or by ordinance duly adopted pursuant to the Charter.

19 NEW SECTION. SECTION 47. There is hereby added to K.C.C. 4.42 a new
20 section to read as follows:

21 **Staffing.** The cultural resources division of the department of parks and cultural
22 resources shall be responsible for staff support for the Arts and Cultural Education program
23 in accordance with the provisions of this chapter.

24 NEW SECTION. SECTION 48. There is hereby added to K.C.C. 4.42 a new
25 section to read as follows:

26 **Hotel-Motel Special Support Program.** There is hereby created the King County
27 Hotel-Motel Special Support Program.

28 A. The Hotel-Motel Special Support program shall be administered by the director
29 of the department of finance under the direction of the executive and in accordance with
30 guidelines and policies established by the council.

1 B. From January 1, 1992 through December 31, 2000, twenty-five percent, and from
2 January 1, 2001 through December 31, 2012, thirty percent, of all excess hotel-motel tax
3 revenues collected by the county under the provisions of RCW 67.28.180(3)(a), as
4 amended, shall be allocated to the Hotel/Motel Special Support Program and shall be used
5 for the following purposes and in a manner reflecting the following order of priority:
6 Stadium capital improvements, acquisition of open space lands, youth sports activities and
7 tourism promotion.

8 C. For the purposes of this section, "Stadium capital improvements" include, but are
9 not limited to, a stadium restaurant facility operated by a private concessionaire under a
10 contract with the county; restroom facilities; artificial turf system; seating facilities; parking
11 facilities; and a scoreboard and information system adjacent to or within a county-owned
12 stadium, together with equipment, utilities, accessories and appurtenances necessary
13 thereto.

14 D. For the purposes of this section, "tourism promotion" includes activities intended
15 to attract visitors for overnight stays, arts, heritage, and cultural events, and recreational,
16 professional, and amateur sports events. Monies distributed for tourism promotion shall be
17 in addition to and may not be used to replace or supplant any other funding by the county.
18 Eligible applicants shall only include nonprofit organizations formed for the express purpose
19 of tourism promotion in the county. Such organizations shall use monies distributed under
20 this section to promote events in all parts of the county.

21 E. There shall be written guidelines and procedures for allocating funds under this
22 section. The guidelines shall be written at the direction of the executive and shall be
23 approved by the council.

24 NEW SECTION. SECTION 49. There is hereby added to K.C.C. 4.42 a new
25 section to read as follows:

26 **Cultural Facilities Program.** A. The Cultural Facilities Program shall be
27 administered by the director of the department of parks and cultural resources under the
28 direction of the executive and in accordance with guidelines and policies established by the
29 council. The program shall consist of grants responding to priorities established by the

1 council, reviewed annually, to performing arts, visual arts, heritage and cultural
2 organizations.

3 B. Beginning January 1, 1992 and through December 31, 2000, at least seventy
4 percent of the revenue allocated to the Education and Cultural Development Fund shall be
5 expended on the King County Cultural Facilities Program, provided that at least twenty
6 percent of the King County Cultural Facilities Program revenue allocation shall be
7 earmarked for heritage programs and administered by the King County Landmarks and
8 Heritage Commission.

9 C. Beginning January 1, 2001 and through December 31, 2012, pursuant to
10 Ordinance 9279, at least thirty-two percent of the Education and Cultural Development
11 Fund shall be expended on the King County Cultural Facilities Program and shall be
12 earmarked for arts facilities and fixed assets and administered by the King County Arts
13 Commission or its successor commission.

14 D. The funds allocated to the Cultural Facilities Program shall be used only for the
15 purchase, design, construction, and remodeling of performing arts, visual arts, heritage, and
16 cultural facilities, and for the purchase of fixed assets that will benefit art, heritage, and
17 cultural organizations.

18 E. Funds may be spent on providing assistance for planning and improvement of
19 cultural facilities, providing for the preservation and restoration of cultural facilities
20 otherwise eligible for funding pursuant to this chapter, and providing funds to cultural
21 organizations to comply with Section 504 of the Federal Rehabilitation Act of 1973, as
22 amended.

23 F. Funds received under this section may be used for payment of principal and
24 interest on bonds issued for capital projects. The director of the department of finance will
25 manage the program's debt to ensure continued high credit quality, access to credit markets,
26 and financial flexibility. All of the program's debt management activities will be conducted
27 to maintain at least the current credit ratings assigned to the county's debt by the major
28 credit rating agencies and to maintain an adequate debt service coverage ratio. Long term
29 debt will not be used to support operating expenses. The director of the department of
30 finance will develop and maintain a central system for all debt-related records which will

1 include all official statements, bid and other procurement documents, ordinances,
 2 indentures, leases etc., for all of the program's debt and will accurately account for all
 3 interest earnings in debt-related funds. These records will be designed to ensure that the
 4 program is in compliance with all debt covenants and with state and federal laws.

5 G. Eligible applicants shall include performing arts, visual arts, heritage and cultural
 6 organizations. Eligible applicants must be financially stable and have at least the following:

- 7 1. A legally constituted and working board of directors;
- 8 2. A record of artistic, heritage, or cultural accomplishments;
- 9 3. At least a two-year operating history;
- 10 4. Demonstrated ability to maintain net current liabilities at less than thirty
 11 percent of general operating expenses;
- 12 5. Demonstrated ability to sustain operational capacity subsequent to completion
 13 of projects or purchase of machinery and equipment; and
- 14 6. Evidence of an independent financial review of the organization.

15 NEW SECTION. SECTION 50. There is hereby added to K.C.C. 4.44 a new
 16 section to read as follows:

17 **Authority to sell county tax title property.** The property services division of the
 18 department of construction and facility management is authorized to conduct sales of all
 19 county tax title property.

20 NEW SECTION. SECTION 51. There is hereby added to K.C.C. 4.52 a new
 21 section to read as follows:

22 **Procedure for - When.** Whenever, on the first day of January of any year, two
 23 installments of any local improvement assessment are delinquent, or the final installment
 24 thereof has been delinquent for more than one year, the director of the department of
 25 finance, shall, on or before the first day of October of such year, proceed with foreclosure
 26 of such assessments or installments thereof in accordance with state law.

27 NEW SECTION. SECTION 52. There is hereby added to K.C.C. 4.57 a new
 28 section to read as follows:

29 **Authorization to negotiate and enter into contracts, general authority.** The
 30 executive or the director of the department of parks and cultural resources, if designated by

1 the executive, is authorized on behalf of the county to negotiate and enter into concession
2 contracts with private non-profit organizations for the express purpose of utilizing existing
3 county park facilities to provide recreational opportunities to the public. The private non-
4 profit organization will have the primary responsibility for operating, managing, and
5 maintaining the facility during the term of the contract.

6 NEW SECTION. SECTION 53. There is hereby added to K.C.C. 4.64 a new
7 section to read as follows:

8 **Shortened refund application form availability and use.** A. The assessor shall
9 make available to taxpayers who are entitled to a tax refund by a final order of the board of
10 equalization, as provided by RCW 84.69.020 (9), or by a final order of the State Board of
11 Tax Appeals, as provided by RCW 84.69.020 (10), a shortened refund application form
12 consistent with the provisions of Chapter 84.69 RCW. Such form shall include only such
13 information necessary to establish the validity and finality of the action taken by the board
14 of equalization or the Board of Tax Appeals. When such form, together with the decision
15 of a board, has been filed with and verified by the assessor, the director of the department of
16 finance shall make the appropriate refund determined by the board of equalization or the
17 Board of Tax Appeals together with interest as prescribed by law without regard to the
18 limitation contained in RCW 84.69.030 (2) and without council action; provided, that no
19 refunds shall be made under this shortened procedure where the taxpayer fails to make
20 application for refund hereunder within three months of the date of receiving the final
21 decision of a Board; or where the assessor has given timely notice of appeal from the
22 decision of a Board; provided further, that no provision of this section shall affect any other
23 procedures or forms relating to Chapter 84.69 RCW refunds.

24 B. The board of equalization and the State Board of Tax Appeals shall, by the first
25 Monday in January of each year, provide a written list to the chairperson of the council of
26 all appeals pending longer than three years.

27 NEW SECTION. SECTION 54. There is hereby added to K.C.C. 4.64 a new
28 section to read as follows:

29 **Petitions filed with assessor.** Petitions for refund of taxes under Chapter 84.69
30 RCW shall be filed with the assessor on forms provided by the assessor. The assessor shall

1 review all petitions for refund that involve issues within the assessor's statutory
2 responsibilities and determine whether the provisions of RCW 84.69.020 or
3 RCW 84.60.050 are satisfied. The assessor shall forward all petitions to the department of
4 finance with an indication of whether the assessor determined that the provisions of
5 RCW 84.69.020 or RCW 84.60.050 were satisfied, were not satisfied, or if no such
6 determination was made because the issues involved were not within the assessor's statutory
7 responsibilities.

8 NEW SECTION. SECTION 55. There is hereby added to K.C.C. 4.64 a new
9 section to read as follows:

10 **Finance department responsibilities on petitions.** If the director of the department
11 of finance receives a petition from the assessor with an indication by the assessor that the
12 provisions of RCW 84.69.020 or RCW 84.60.050 have been satisfied and if the director
13 determines that the petition was filed within the time limits set forth in RCW 84.69.030, the
14 director shall grant the petition and issue a tax refund to the petitioner. If the director
15 receives a petition involving issues outside of the assessor's statutory responsibilities, that
16 therefore has not been reviewed to determine whether the provisions of RCW 84.69.020
17 were satisfied, the director shall make such a review. After review, if the director finds that
18 the provisions of RCW 84.69.020 are satisfied and that the petition was timely filed, the
19 director shall grant the petition and issue a tax refund to the petitioner.

20 NEW SECTION. SECTION 56. There is hereby added to K.C.C. 4.68 a new
21 section to read as follows:

22 **Certification of nondelinquent property tax account required for building and**
23 **land development permits.** The applicant for any of the permits listed below shall be
24 required to provide certification from the director of the department of finance that property
25 taxes for the subject property are not delinquent prior to county issuance of said permit.
26 The certification shall be obtained by the applicant from the director of the department of
27 finance.

28 NEW SECTION. SECTION 57. There is hereby added to K.C.C. 4.77 a new
29 section to read as follows:

1 **Fee schedule.** The superior court shall prepare and adopt a fee schedule charging no
 2 more than one hundred two dollars per case to cover the costs of the administration and
 3 operation of juvenile diversion services provided under RCW 13.40. The parent or legal
 4 guardian of a juvenile who receives diversion services must pay for the services based on
 5 the parent's or guardian's ability to pay. The director of the department of finance and the
 6 superior court, having fully complied with the provision of K.C.C. 2.98, are authorized to
 7 implement procedures, for cause, to waive all or part of the fees based on an applicant's
 8 showing of bona fide hardship. Collection of said service fee shall be the responsibility of
 9 the superior court and the director of the department of finance. Should it prove necessary,
 10 the prosecuting attorney shall assist the superior court and the department of finance in
 11 collections of said fee.

12 NEW SECTION. SECTION 58. There is hereby added to K.C.C. 4.77 a new
 13 section to read as follows:

14 **Current Expense Fund.** The superior court and the director of the department of
 15 finance shall cause any such fee so collected to be placed into the Current Expense Fund of
 16 the county no less than 12 times per year, based on the requirements of State law and the
 17 application of generally accepted principles of accounting.

18 NEW SECTION. SECTION 59. There is hereby added to K.C.C. 4.84 a new
 19 section to read as follows:

20 **Adoption of registration system.** The county adopts the following system of
 21 registering the ownership of its bonds and obligations.

22 A. Registration Requirement. All bonds and obligations offered to the public, having
 23 a maturity of more than one year and issued by the county after June 30, 1983, on which the
 24 interest is intended to be exempt from federal income taxation, shall be registered as to both
 25 principal and interest as provided in this chapter.

26 B. Method of Registration. The registration of all county bonds and obligations
 27 required to be registered shall be carried out either by:

28 1. a book entry system of recording the ownership of the bond or obligation on
 29 the books of the county or the fiscal agencies, whether or not a physical instrument is
 30 issued; or

1 2. by recording the ownership of the bond or obligation and requiring as a
2 condition of the transfer of ownership of any bond or obligation the surrender of the old
3 bond or obligation and either the reissuance of the old bond or obligation or the issuance of
4 a new bond or obligation to the new owners. No transfer of any bond or obligation subject
5 to registration requirements shall be effective until the name of the new owner and the new
6 owner's mailing address, together with such other information deemed appropriate by the
7 registrar, shall be recorded on the books of the registrar.

8 C. Denominations. Except as may be provided otherwise by the ordinance
9 authorizing their issuance, registered bonds or obligations may be issued and reissued in any
10 denomination up to the outstanding principal amount of the bonds or obligations of which
11 they are a part. Such denominations may represent all or a part of a maturity or several
12 maturities and on reissuance may be in smaller amounts than the individual denominations
13 for which they are reissued.

14 D. Appointment of Registrar. Unless otherwise provided in the ordinance
15 authorizing the issuance of registered bonds or obligations, the director of the department
16 of finance of King County shall be the registrar for all registered interest-bearing warrants,
17 installment contracts, interest-bearing leases and other registered bonds or obligations not
18 usually subject to trading and the fiscal agencies shall be the registrar for all other county
19 bonds and obligations.

20 E. Duties of Registrar.

21 1. The registrar shall serve as the county's authenticating trustee, transfer agent,
22 registrar and paying agent for all registered bonds and obligations for which he, she, or it
23 serves as registrar and shall comply fully with all applicable federal and state laws and
24 regulations respecting the carrying out of those duties.

25 2. The rights, duties, responsibilities and compensation of the registrar shall be
26 prescribed in each ordinance authorizing the issuance of the bonds or obligations, which
27 rights, duties, responsibilities and compensation shall be embodied in a contract executed by
28 the director of the King County department of finance and the registrar. Except in instances
29 when the fiscal agencies serve as registrar, the county adopts by reference the contract
30 between the state finance committee of the State of Washington and the fiscal agencies in

1 lieu of executing a separate contract and prescribing by ordinance the rights, duties,
2 obligations and compensation of the registrar. When the director of the King County
3 department of finance serves as registrar, a separate contract shall not be required.

4 3. In all cases when the registrar is not the fiscal agencies and the obligation is
5 assignable, the ordinance authorizing the issuance of the registered bonds or obligations
6 shall specify the terms and conditions of:

- 7 a. making payments of principal and interest;
- 8 b. printing any physical instruments, including the use of identifying numbers
9 or other designation;
- 10 c. specifying record and payment dates;
- 11 d. determining denominations;
- 12 e. establishing the manner of communicating with the owners of the bonds or
13 obligations;
- 14 f. establishing the methods of receipting for the physical instruments for
15 payment of principal, the destruction of such instruments and the certification of such
16 destruction;
- 17 g. registering or releasing security interests, if any; and
- 18 h. such other matters pertaining to the registration of the bonds or obligations
19 authorized by such ordinance as the county may deem to be necessary or appropriate.

20 SECTION 60. Severability. The provisions of this ordinance shall be effective in all
21 cases unless otherwise provided by federal law. The provisions of this ordinance are
22 separate and severable. The invalidity of any clause, sentence, paragraph, subdivision,
23 section or other portion of this ordinance or the invalidity of the application thereof to any
24 person or circumstance shall not affect the validity of the remainder of this ordinance or the
25 validity of the application to other persons or circumstances.

26 SECTION 61. Effective date. This ordinance shall take effect on January 1, 1996.

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SECTION 62. Continuation of ordinances. The provisions of this ordinance, so far as they are substantially the same as those of ordinances existing at the time of the enactment of this ordinance, shall be construed as continuations thereof.

INTRODUCED AND READ for the first time this 11th day of December, 1995.

PASSED by a vote of 11 to 0 this 18th day of December, 1995.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Kent Pullen
Chair

ATTEST:

Gerald A. Peterson
Clerk of the Council

APPROVED this 21st day of December, 1995

Ray Luke
King County Executive

Attachments:
None