



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**November 17, 2003**

**Ordinance 14793**

**Proposed No.** 2003-0468.3

**Sponsors** Phillips

1           AN ORDINANCE creating the parks and recreation fund;  
2           amending Ordinance 12076, Section 9, and K.C.C.  
3           4.08.015, as amended, and adding a new section to K.C.C.  
4           chapter 4.08.

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7           PREAMBLE:

8           At a special election on May 20, 2003, the voters of King County approved a  
9           four-year countywide property tax levy lid lift of not more than 4.9 cents per one  
10          thousand dollars of assessed valuation for the purpose of funding the continued  
11          and increased operation and maintenance of King County's regional and rural  
12          parks, recreation facilities and community-based recreation programs. Collection  
13          of this dedicated levy amount will commence in 2004. Ordinance 14586, Section  
14          4, which placed the levy lid lift on the ballot, stipulates that "(t)he levy proceeds  
15          shall be deposited in a special revenue fund, which fund shall be created by  
16          ordinance."

17          BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

18            SECTION 1. Ordinance 12076, Section 9, as amended, and K.C.C. 4.08.015,  
19 each as amended, are each hereby amended to read as follows:

20            **First tier funds and designated fund managers.**

21            A. First tier funds and fund managers are as follows:

<u>Fund No.</u>	<u>Fund Title</u>	<u>Fund Manager</u>
23        103	County Road	Dept. of Transportation
24        104	Solid Waste Landfill Post Closure	Dept. of Natural Resources and
25	Maintenance	Parks
26        109	Recorder's O & M	Dept. of Executive Services
27        111	Enhanced-911 Emergency Tel System	Dept. of Executive Services
28        112	Mental Health	Dept. of Community & Human
29		Services
30        115	Road Improvement Guaranty	Dept. of Transportation
31        117	Arts and Cultural Development	Dept. of Executive Services
32        119	Emergency Medical Services	Dept. of Public Health
33        121	Surface Water Management	Dept. of Natural Resources and
34		Parks
35        122	Automated Fingerprint Ident. System	Dept. of Public Safety
36        128	Local Hazardous Waste	Dept. of Public Health
37        129	Youth Sports Facilities Grant	Dept. of Natural Resources and
38		Parks
39        131	Noxious Weed Control Fund	Dept. of Natural Resources and
40		Parks

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41	134	Development and Environmental Services	Dept. of Development &
42			Environmental Services
43	137	Clark Contract Administration	Office of Management and Budget
44	138	Parks Trust and Contribution	Dept. of Natural Resources and
45			Parks
46	139	Risk Abatement	Office of Management and Budget
47	<u>145</u>	<u>Parks and Recreation</u>	<u>Dept. of Natural Resources and</u>
48			<u>Parks</u>
49	164	Two-Tenths Sales Tax Revenue Receiving	Dept. of Transportation
50	165	Public Transit Self Insurance	Dept. of Transportation
51	215	Grants Tier 1 Fund	Dept. of Executive Services
52	309	Neighborhood Parks & Open Space	Dept. of Executive Services
53	312	HMC Long Range CIP	Dept. of Executive Services
54	313	Health Department Clinic Projects Const	Dept. of Executive Services
55	315	Conservation Futures	Dept. of Natural Resources and
56			Parks
57	316	Parks, Rec. & Open Space	Dept. of Executive Services
58	318	Surface & Storm Water Mgmt Const	Dept. of Natural Resources and
59			Parks
60	319	Youth Svcs Detention Facility Const	Dept. of Executive Services
61	320	Public Art Fund	Dept. of Executive Services
62	322	Housing Opportunity Acquisition	Dept. of Community & Human
63			Services

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64	326	1990 Series B Youth Detention Facility	Dept. of Executive Services
65	327	Equipment and Building Acquisition	Dept. of Executive Services
66	329	SWM CIP Construction 1992-1997	Dept. of Natural Resources and
67			Parks
68	331	Long-term Leases	Dept. of Executive Services
69	333	Health Centers Construction	Dept. of Executive Services
70	334	Capital Acqn and County Fac Renovation	Office of Management and Budget
71	335	Youth Services Facilities Construction	Dept. of Executive Services
72	338	Airport Construction	Dept. of Transportation
73	339	Working Forest 1995 B	Dept. of Natural Resources and
74			Parks
75	340	Parks CIP	Dept. of Natural Resources and
76			Parks
77	340-3	Urban Reforestation & Habitat Restoration	Dept. of Natural Resources and
78			Parks
79	341	Arts and Historic Preservation Capital	Dept. of Executive Services
80	342	Major Maintenance Reserve	Dept. of Executive Services
81	343	Core GIS Capital Project	Dept of Natural Resources and Parks
82	346	Regional Justice Center Construction	Dept. of Executive Services
83	347	Emergency Communications System	Dept. of Executive Services
84	349	Parks Facilities Rehabilitation	Dept. of Executive Services
85	350	Open Space Acquisition	Dept. of Natural Resources and
86			Parks

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87	364-3	Transit Cross-border Lease Financing Fund	Dept. of Executive Services
88	369	Transfer of Development Credits Program	Dept. of Natural Resources and
89		(TDC) Fund	Parks
90	377-1	OIRM Capital Fund	Office of Information Resource
91			Management
92	378	Information and Telecommunications	Dept. of Executive Services
93		Capital Improvement Fund	
94	381	Solid Waste Cap Equip Recovery	Dept. of Natural Resources and
95			Parks
96	383	Solid Waste Environmental Reserve	Dept. of Natural Resources and
97			Parks
98	384	Farmland and Open Space Acquisition	Dept. of Natural Resources and
99			Parks
100	385	Renton Maintenance Fac Const	Dept. of Transportation
101	386	County Road Construction	Dept. of Transportation
102	387	HMC Construction	Dept. of Executive Services
103	388	Jail Renovation & Construction	Dept. of Executive Services
104	390	Solid Waste Construction	Dept. of Natural Resources and
105			Parks
106	391	Solid Waste Landfill Reserve	Dept. of Natural Resources and
107			Parks
108	394	Kingdome CIP	Dept. of Executive Services
109	395	Building Capital Improvement	Dept. of Executive Services

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110	396	HMC Building Repair and Replacement	Dept. of Executive Services
111	404	Solid Waste Operating	Dept. of Natural Resources and
112			Parks
113	429	Airport Operating	Dept. of Transportation
114	448	Stadium Management	Dept. of Executive Services
115	453-1	Institutional Network Operating Fund	Dept. of Executive Services
116	461	Water Quality	Dept. of Natural Resources and
117			Parks
118	464	Public Transportation	Dept. of Transportation
119	542	Safety & Workers' Compensation	Dept. of Executive Services
120	544	Wastewater Equipment Rental and	Dept. of Transportation
121		Revolving Fund	
122	547	Office of Information Resource	Dept. of Executive Services
123		Management Operating Fund	
124	550	Employee Benefits Program	Dept. of Executive Services
125	551	Facilities Management	Dept. of Executive Services
126	552	Insurance	Dept. of Executive Services
127	557	Public Works Equipment Rental	Dept. of Transportation
128	558	Motor Pool Equipment Rental	Dept. of Transportation
129	559	Purchasing Stores	Dept. of Executive Services
130	560	Printing/Graphic Arts Services	Dept. of Executive Services
131	603	Cultural Resources Endowment	Dept. of Executive Services
132	622	Judicial Administration Trust and Agency	Dept. of Judicial Administration

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133	624	School District Impact Fee	Office of Management and Budget
134	674	Refunded Ltd GO Bond Rdmp.	Dept. of Executive Services
135	675	Refunded Unltd GO Bond	Dept. of Executive Services
136	676	H&CD Escrow	Dept. of Executive Services
137	693	Deferred Compensation	Dept. of Executive Services
138	696	Mitigation Payment System	Dept. of Transportation
139	843	DMS Limited GO Bonds	Dept. of Executive Services

140 B. The following shall also be first tier funds:

141 1. All funds now or hereafter established by ordinance for capital construction  
142 through specific road improvement districts, utility local improvement districts or local  
143 improvement districts. The director of the department of transportation shall be the fund  
144 manager for transportation-related funds. The director of the department of natural  
145 resources and parks shall be the fund manager for utility-related funds.

146 2. All county funds that receive original proceeds of borrowings made pursuant  
147 to Chapter 216, Washington laws of 1982, as now existing or hereafter amended, to the  
148 extent of the amounts then outstanding for such borrowings for that fund. For purposes of  
149 this subsection, the director of the county department or office primarily responsible for  
150 expenditures from that fund shall be the fund manager.

151 3. Any other fund as the council may hereinafter prescribe by ordinance to be  
152 invested for its own benefit. County funds shall be treated as provided in K.C.C. 4.10.110  
153 unless a designation is made by the council.

154 NEW SECTION. SECTION 2. There is hereby added to K.C.C. chapter 4.08 a  
155 new section to read as follows:

156           A. There is hereby created the parks and recreation fund, classified as a special  
157 revenue fund, for the purpose of accounting for the proceeds of the property tax levy  
158 approved by the voters of King County on May 20, 2003, in excess of the levy limitation  
159 contained in chapter 84.55 RCW. This four-year levy commencing in 2004, has been  
160 approved by the voters for the express purpose of paying costs associated with:

161                 1. The continued and increased operation and maintenance of King County's  
162 regional and rural parks; and

163                 2. Up to three hundred thousand dollars of annual funding for recreation grant  
164 programs, as prescribed in Ordinance 14586, which submitted the levy to the voters.

165           B. In accordance with Ordinance 14586, Section 4, the proceeds of the four-year  
166 parks property tax levy shall be deposited in the parks and recreation fund. The  
167 expenditures required to maintain the county's parks and recreation facilities shall be  
168 budgeted and accounted for in the parks and recreation fund, commencing with the 2004  
169 budget.

170           C. In addition to the levy proceeds, other revenues required to support these  
171 expenditures shall be deposited in the parks and recreation fund, including parks-system-  
172 generated revenues as well as any annual transfer from the current expense fund to  
173 support the costs of operating local parks in the Urban Growth Area; the fund shall be  
174 managed in such a way as to distinguish levy revenues, business revenues and current  
175 expense revenues, as well as regional and rural operating expenditures, community grant  
176 program expenditures and urban growth area expenditures.

177           D. The department of natural resources and parks shall be the fund manager for  
178 the parks and recreation fund.



179 E. For investment purposes, the parks and recreation fund shall be considered a  
180 first tier fund.

181 SECTION 3. Financial plan information associated with section 2 of this  
182 ordinance shall be provided according to the format of Attachment A to this ordinance.

183

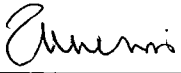
Ordinance 14793 was introduced on 10/20/2003 and passed as amended by the Metropolitan King County Council on 11/17/2003, by the following vote:

Yes: 13 - Ms. Sullivan, Ms. Edmonds, Mr. von Reichbauer, Ms. Lambert, Mr. Phillips, Mr. Pelz, Mr. McKenna, Mr. Hammond, Mr. Gossett, Ms. Hague, Mr. Irons, Ms. Patterson and Mr. Constantine  
No: 0  
Excused: 0

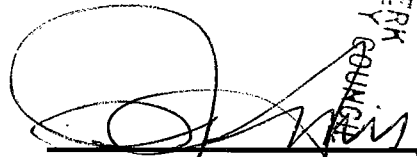
KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Cynthia Sullivan, Chair

ATTEST:

  
\_\_\_\_\_  
Anne Noris, Clerk of the Council

APPROVED this 25 day of November, 2003.

  
\_\_\_\_\_  
Ron Sims, County Executive

RECEIVED  
2003 NOV 26 PM 3:44  
KING COUNTY CLERK  
KING COUNTY COUNCIL

**Attachments** Attachment A. Parks and Recreation Fund Sample Financial Plan dated 11-13-03

**PARKS AND RECREATION FUND SAMPLE FINANCIAL PLAN (dated 11/13/03)**  
**Parks and Recreation Fund**

	2002 Actual	2003 Adopted	2003 Estimated	2004 Proposed	2005 Projected	2006 Projected	2007 Projected
<b>Beginning Fund Balance</b>							
<b>Revenues</b>							
Levy Proceeds							
Delinquent Levy Collections							
Interest							
Business Revenues							
CX Transfer							
CIP							
<b>Total Revenues</b>							
<b>Expenditures</b>							
Regional and Rural Expenditures							
Urban Growth Area Expenditures							
Business-Revenue derived Expenditures							
CIP							
ADOPS							
Other							
<b>Total Operating Budget</b>							
<b>Estimated Underexpenditures</b>							
<b>Other Fund Transactions</b>							
<b>Total Other Fund Transactions</b>							
<b>Ending Fund Balance</b>							
<b>Less: Reserves &amp; Designations</b>							
<b>Total Reserves &amp; Designations</b>							
<b>Ending Undesignated Fund Balance</b>							
<b>Target Fund Balance</b>							