

Title 4A
REVENUE AND FINANCIAL REGULATION

UPDATED: January 1, 2019

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4A.10.005 Definitions - application. The definitions in this chapter apply throughout this title unless the context clearly requires otherwise. (Ord. 17293 § 2, 2012).

4A.10.015 Acquisition phase. "Acquisition phase" means the time during which activities associated with acquisition or surplus and sale of real property, property rights or the acquisition of improvements through direct purchase or capitalized lease agreements occur. (Ord. 17293 § 3, 2012).

4A.10.010 Acquisition or county force acquisition. "Acquisition" or "county force acquisition" means the purchase of parcels of land, existing buildings, and structures, and costs incurred by the county for the appraisals or negotiations in connection with such a purchase. (Ord. 17293 § 4, 2012).

4A.10.020 Agency. "Agency" means any county department or office, or an entity managed by an elected official of any branch of King County government. (Ord. 17293 § 5, 2012).

4A.10.025 Allocation. "Allocation" means a part of a lump sum appropriation that is designated for expenditure by either a specific organization unit or for specific purposes, or both. (Ord. 17293 § 6, 2012).

4A.10.030 Appropriations. "Appropriations" means an authorization granted by the council to make expenditures and to incur obligations for specific purposes. (Ord. 17293 § 7, 2012).

4A.10.035 Appropriation ordinance. "Appropriation ordinance" means an ordinance that establishes the legal level of appropriation for a fiscal period. (Ord. 17929 § 47, 2014; Ord. 17293 § 8, 2012).

4A.10.040 Art. "Art" means funding dedicated for the one percent for art program under K.C.C. chapter 4.40 or as otherwise provided by ordinance for a public art program. (Ord. 17293 § 9, 2012).

4A.10.045 Arts and cultural development fund. "Arts and cultural development fund" means the special revenue fund established in K.C.C. 4.08.190* to receive and

transfer to the cultural development authority a variety of revenues including, but not limited to, public art revenues. (Ord. 17293 § 10, 2012).

***Reviser's note: K.C.C.4.08.190 was recodified as K.C.C. 4A.200.140 by Ordinance 17527.**

4A.10.050 Authorized personnel. "Authorized personnel" means county staff assigned to process credit card, debit card or check card transactions. (Ord. 17293 § 11, 2012).

4A.10.055 Automated clearing house. "Automated clearing house" means an association of depository institutions that process financial transactions electronically through the Federal Reserve Bank. (Ord. 17293 § 12, 2012).

4A.10.060 Bid or proposal. "Bid" or "proposal" means an offer to provide tangible personal property, services, technical or professional services and public work in response to a solicitation for bids or proposals issued by the county. (Ord. 17293 § 13, 2012).

4A.10.070 Bidder or proposer. "Bidder," or "proposer" means a person, firm, partnership or corporation that formally submits a bid, proposal or offer to provide tangible personal property, services, professional or technical services and public work to the county in response to a solicitation for bids or proposals or request for qualifications issued by the county. (Ord. 17293 § 14, 2012).

4A.10.075 Budget. "Budget" means a proposed plan of expenditures for a given period or purpose and the proposed means for financing these expenditures, including all supporting data required in K.C.C. chapter 4A.100. (Ord. 17929 § 48, 2014: Ord. 17293 § 15, 2012).

4A.10.090 Budget message. "Budget message" means a formal oral presentation by the executive to the council that explains the budget in terms of goals to be accomplished and how the capital budget relates to the Comprehensive Plan. (Ord. 17293 § 18, 2012).

4A.10.093 Business plan. "Business plan" means strategic planning documents as defined in K.C.C. 2.10.020 and described in K.C.C. 2.10.064. (Ord. 17929 § 51, 2014).

4A.10.100 Capital project. "Capital project" means a project with a scope that includes one or more of the following elements, all related to a capital asset: acquisition of either a site or existing structure, or both; program or site master planning; design and environmental analysis; information technology investment, construction; major equipment acquisition; reconstruction; demolition; or alteration or renovation. "Capital project" includes a: project plan; scope; budget by phase; and schedule. (Ord. 17929 § 53, 2014: Ord. 17293 § 20, 2012).

4A.10.103 Capital project exceptions notification. "Capital project exceptions notification" means a letter that describes the proposed transfer of capital project emergent need contingency appropriation authority to address changes to adopted capital project's scope, schedule or project costs that result in an increase of fifteen percent or more to an adopted capital project's total project costs. (Ord. 17929 § 54, 2014: Ord. 17293 § 24, 2012).

4A.10.110 Cash-on-delivery customer. "Cash-on-delivery customer" means any person, business or other group that has no charge account established and is required to pay in advance of receiving services. (Ord. 17293 § 21, 2012).

4A.10.112 Capital projects fund. "Capital projects fund" means a governmental fund that is used to account for financial resources that are restricted, committed or assigned to expenditures for the acquisition or construction of capital facilities, capital infrastructure, equipment and technology infrastructure and software. (Ord. 17527 § 164, 2013).

4A.10.115 Check card. "Check card" means a card indicating that the holder named on the card has an open checking account in a financial institution shown on the card and that the holder named on the card is authorized to use the card in lieu of paper check to pay for the purchase of goods or services from participating merchants so long as the account is valid and has adequate funds to cover the cost of either goods or services at the time of the transaction. (Ord. 17293 § 22, 2012).

4A.10.120 CIP. "CIP" means capital improvement program. (Ord. 17293 § 23, 2012).

4A.10.130 Client department. "Client department" means the county department, division or office responsible for construction or custodial management of a facility or capital improvement project after construction is complete. (Ord. 17293 § 25, 2012).

4A.10.132 Close-out-phase. "Close-out phase" means the time during which the administrative processes and associated accounting activities to close out all capital improvement program contracts occurs. The close-out phase follows final acceptance and may include multiyear monitoring. (Ord. 17293 § 28, 2012. Formerly K.C.C. 4A.10.145).

4A.10.135 Combined disposable household income. "Combined disposable household income" means the disposable income of the person applying for an exemption under K.C.C. chapter 4.16* plus the disposable income of all persons in the household. (Ord. 17293 § 26, 2012).

***Reviser's note: K.C.C. chapter 4.16 was recodified as K.C.C. chapter 2.93 by Ordinance 17522.**

4A.10.140 Concessionaire. "Concessionaire" means a person who has entered into a concession contract with the county. (Ord. 17293 § 27, 2012).

4A.10.148 Comprehensive Plan. "Comprehensive Plan" means the growth management plan adopted by the county in accordance with K.C.C. chapter 20.18. (Ord. 17929 § 55, 2014).

4A.10.150 Contract. "Contract" means a mutually binding legal relationship or any modification thereof obligating a person, firm, corporation or partnership to provide tangible personal property, services, professional or technical services or public work to the county, or to lease or license for the possession or use of real property by the county,

and that obligates the county to pay therefor. (Ord. 17929 § 56, 2014: Ord. 17293 § 29, 2012).

4A.10.155 Convenience fee. "Convenience fee" means a fee that is charged to a credit card, check card or debit card holder for the convenience of making a payment through an interactive voice response system or through the Internet. (Ord. 17293 § 30, 2012).

4A.10.160 Counter. "Counter" means the county facility where the customer is physically present when completing the purchase of county goods or services with a credit card, debit card or check card. (Ord. 17293 § 31, 2012).

4A.10.165 County force. "County force" means work or services performed by county employees. (Ord. 17293 § 32, 2012).

4A.10.170 Credit card. "Credit card" means a card indicating that the holder named on the card has obtained a revolving line of credit from the financial institution issuing the card up to a certain dollar amount valid to a specified date shown on the card. A credit card may be used to pay for goods and services from merchants or organizations participating in the corresponding credit card program. (Ord. 17293 § 33, 2012).

4A.10.175 Cultural development authority. "Cultural development authority" or "authority" means the cultural development authority of King County established under K.C.C. chapter 2.49. (Ord. 17293 § 34, 2012).

4A.10.180 Cultural education. "Cultural education" means the sequential and comprehensive study of the elements of the various arts and heritage forms and how to use them creatively including instruction in skills, critical assessment, the history of the arts and heritage forms and aesthetic judgment. (Ord. 17293 § 35, 2012).

4A.10.185 Cultural education program. "Cultural education program" means the cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund. (Ord. 17293 § 36, 2012).

4A.10.190 Cultural facilities. "Cultural facilities" includes buildings and structures that are used primarily for the performance, exhibition or benefit of arts and heritage activities, including but not limited to performing arts, visual arts, heritage and cultural endeavors. (Ord. 17293 § 37, 2012).

4A.10.195 Cultural facilities program. "Cultural facilities program" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund. (Ord. 17293 § 38, 2012).

4A.10.200 Cultural programs. "Cultural programs" means the programs for cultural education, cultural facilities, special projects and sustained support. (Ord. 17293 § 39, 2012).

4A.10.205 Cultural resources. "Cultural resources" means community and regional programs and projects relating to:

- A. Performing, visual, literary and other arts;
- B. Public and civic art; heritage;
- C. Museum and archival collections;

- D. Historic preservation;
- E. Cultural education; and
- F. Cultural organizations, institutions and attractions. (Ord. 17293 § 40, 2012).

4A.10.210 Culture. "Culture" means the arts and heritage disciplines, which include, but are not limited to, dance, drama and theatre, music, visual arts, literary arts, media arts, performing arts, traditional and folk arts, ethnic arts and history, heritage and historic preservation. (Ord. 17293 § 41, 2012).

4A.10.215 Customer. "Customer" means the person who is purchasing county goods or services with a credit card, debit card or check card. (Ord. 17293 § 42, 2012).

4A.10.220 Debit card. "Debit card" means a card indicating that the holder named on the card has an open account in a financial institution shown on the card and that the holder named on the card is authorized to pay for purchases of goods and services from participating merchants so long as the account is valid and has adequate funds to cover the cost of either goods or services, or both, at the time of the transaction. (Ord. 17293 § 43, 2012).

4A.10.222 Debt service fund. "Debt service fund" means a governmental fund that is used to account for the accumulation of resources that are restricted, committed or assigned for, and the payment of, general long-term debt principal and interest. (Ord. 17527 § 165, 2013).

4A.10.230 Deficit. "Deficit" means the excess of expenditures over revenues during an accounting period, or an accumulation of such excesses over a period of years. (Ord. 17293 § 44, 2012).

4A.10.235 Designee. "Designee" means the person appointed by a group member to participate on the group member's behalf at any given meeting. A designee may be a councilmember, departmental director or staff person, as determined by a group member to represent them. (Ord. 18618 § 110, 2017; Ord. 17293 § 45, 2012).

4A.10.237 Design phase. "Design phase" means the time during which design is completed, permits and other permissions are secured so that the project, or staged elements of the project consistent with the project plan, can proceed to implementation. Design phase also includes development of a final cost estimate, plans, specifications and a bid package. (Ord. 17930 § 2, 2014; Ord. 17930 § 2, 2014; Ord. 17293 § 50, 2012. Formerly K.C.C. 4A.10.265).

4A.10.240 Disposable income. "Disposable income" means the same as the term is defined in RCW 84.36.383. (Ord. 17293 § 46, 2012).

4A.10.243 Earned value management. "Earned value management" means an analysis of how much has been accomplished on a capital project to date compared to the project's planned scope, schedule and cost. "Earned value management" includes a plan that identifies work to be accomplished, a valuation of planned work and predefined earning rules that quantify how to measure the accomplishment of work. (Ord. 17930 § 3, 2014).

4A.10.245 Electronic payments. "Electronic payments" means payments made using credit cards, charge cards, debit cards, smart cards, stored value cards, federal

wire, automatic clearing house system transactions or other electronic communications. (Ord. 18398 § 2, 2016: Ord. 17293 § 47, 2012).

4A.10.248 Emergent need contingency project. "Emergent need contingency project" means a capital project appropriation within a capital fund to provide a mechanism for funding an existing capital project within the same fund that has insufficient appropriation due to unforeseen circumstances such as project delays or accelerations. (Ord. 17929 § 57, 2014).

4A.10.250 Enterprise capital fund. "Enterprise capital fund" means a fund created within an existing enterprise to account for the enterprise's resources that are restricted for expenditures for capital outlays, including the acquisition or construction of capital facilities. (Ord. 17527 § 167, 2013).

4A.10.251 Enterprise fund. "Enterprise fund" means a fund that is used to account for any activity for which a fee is charged to external users for goods or services. (Ord. 17527 § 166, 2013).

4A.10.252 Enterprise restricted fund. "Enterprise restricted fund" means a fund created within an existing enterprise to account for the enterprise's resources that may be legally restricted for making debt service payments or maintaining bond reserves, for segregating special purpose revenues, and for compliance with fiscal management directives and policies. (Ord. 17527 § 168, 2013).

4A.10.255 Equipment and furnishings. "Equipment and furnishings" means all costs for the purchase of equipment and furnishings associated with CIP project construction. (Ord. 17293 § 48, 2012).

4A.10.258 Estimate at completion. "Estimate at completion" means a forecast of cost and time to complete a project. The estimate at completion includes the amount of cost and time incurred on the project and the remaining forecasted cost and time. (Ord. 17930 § 4, 2014).

4A.10.260 Expenditures. "Expenditures" means, where the accounts are kept on the accrual basis or the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, "expenditures" means actual cash disbursements for these purposes. (Ord. 17293 § 49, 2012).

4A.10.270 Financial plan. "Financial plan" means a summary by fund of planned revenues and expenditures, reserves and undesignated fund balance. (Ord. 17293 § 51, 2012).

4A.10.280 First tier fund. "First tier fund" means a fund that is invested for its own benefit and is listed or described as a first tier fund in K.C.C. chapter 4.08*. (Ord. 17293 § 52, 2012).

***Reviser's note: K.C.C. chapter 4.08 was recodified as K.C.C. chapter 4A.200 by Ordinance 17527.**

4A.10.285 Fiscal note. "Fiscal note" means a report identifying the fiscal impact of a motion or ordinance that would directly or indirectly increase or decrease revenues or expenditures incurred by the county. (Ord. 17293 § 53, 2012).

4A.10.290 Fiscal period. "Fiscal period" means a calendar year or a biennium for which county funds have been budgeted. (Ord. 17293 § 54, 2012).

4A.10.295 Fixed assets. "Fixed assets" means tangible objects such as machinery or equipment intended to be held for ten years or more that will benefit cultural institutions. (Ord. 17293 § 55, 2012).

4A.10.300 Full cost recovery. "Full cost recovery" means all costs associated with operation, maintenance, rental, repair, replacement, central service cost allocation and department and division overhead. (Ord. 17527 § 169, 2013).

4A.10.305 Fund. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts recording either cash or other resources, or both, together with related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. (Ord. 17293 § 56, 2012).

4A.10.310 Fund balance. "Fund balance" means the excess of the assets of a fund over its liabilities and reserves. For funds subject to budgetary accounting, before the end of a fiscal period, "fund balance" represents the excess of the fund assets and estimated revenues for the period over its liabilities, reserves and appropriations for the fiscal period. (Ord. 17293 § 57, 2012).

4A.10.315 Fund manager. "Fund manager" means the person holding or exercising the powers of the position or office specified in K.C.C. chapter 4.08* as the manager for each fund. For any fund for which a fund manager is not designated, the manager of the finance and business operations division shall be the fund manager. (Ord. 17293 § 58, 2012).

***Reviser's note: K.C.C. chapter 4.08 was recodified as K.C.C. chapter 4A.200 by Ordinance 17527.**

4A.10.325 General fund. "General fund" means a governmental fund that is required under RCW 36.33.010 and that is used to account for all financial resources of the county not accounted for and reported in some other fund. (Ord. 17527 § 170, 2013).

4A.10.330 Governmental fund. "Governmental fund" means a fund that is used to account for a governmental function. (Ord. 17527 § 171, 2013).

4A.10.333 Grant contingency project. "Grant contingency project" means a capital appropriation based upon anticipated receipt of funds from a grant donor or other external funding source or from a combination of external funds and county matching funds. (Ord. 17929 § 59, 2014)

4A.10.335 Group. "Group" means the real estate and major capital project review joint advisory group established by K.C.C. 4.06.010. (Ord. 17293 § 60, 2012).

4A.10.340 Heritage. "Heritage" means King County's history, ethnic history, indigenous and traditional culture, folklore and historic and archaeological resources and those projects and programs initiated by the authority to preserve the county's heritage and to support community and regional heritage organizations and public agencies in those efforts. (Ord. 17293 § 61, 2012).

4A.10.345 Immediately after. "Immediately after" means upon completion of the credit card, debit card or check card transaction. (Ord. 17293 § 62, 2012).

4A.10.350 Implementation phase. "Implementation phase" means the time during which a project is constructed or implemented. "Implementation phase" also includes the testing, inspection, adjustment, correction and certification of facilities and systems to ensure that the project performs as specified. The implementation phase begins with the notice to proceed for the construction contract and ends with final acceptance of the project, unless otherwise specified in grant or regulatory requirements. (Ord. 17293 § 63, 2012).

4A.10.355 Implementing agency. "Implementing agency" means the appropriate department and division responsible for the administration of CIP projects. (Ord. 17293 § 64, 2012).

4A.10.360 Interactive voice response system. "Interactive voice response system" means a system that allows users to pay for services over the telephone or other audio-signal carrier using a credit card. (Ord. 17293 § 65, 2012).

4A.10.365 Internal service fund. "Internal service fund" means a fund that is used to account for the provision of goods or services by one department or agency to other departments or agencies of the county on a cost-reimbursement basis. (Ord. 17527 § 172, 2013).

4A.10.370 King County customer. "King County customer" means any county office, executive department, board, commission or other organizational unit of the county whose available charge account is paid by way of interfund transfer. (Ord. 17293 § 66, 2012).

4A.10.375 Lapse. "Lapse" of an appropriation means the automatic termination of an appropriation. (Ord. 17293 § 67, 2012).

4A.10.377 Lease-based project. "Lease-based project" means a project in which a lease-purchase or lease-leaseback agreement is proposed under chapter 35.42 RCW that transfers construction risk to a developer or not-for-profit intermediary and provides the contractual basis for obtaining funding from a third party to finance construction of the project. (Ord. 17930 § 5, 2014).

4A.10.380 Major capital project. "Major capital project" means a capital project that:

- A. Has an estimated overall project cost that exceeds ten million dollars; or
- B. Has an overall project cost that exceeds ten million dollars and is subject to CIP exceptions notification; or
- C. Has an overall project cost that exceeds ten million dollars and exhibits major unanticipated changes affecting scope, schedule or liabilities as determined by either the executive or council; or

D. Has significant policy considerations as determined by either the executive or council. (Ord. 17293 § 68, 2012).

4A.10.385 Major real estate project. "Major real estate project" means any real estate transaction meeting the definitions of county owned real property or surplus property as described in K.C.C. chapter 4.56 that:

A. Has an estimated value that exceeds one million dollars; or

B. Is valued at one million dollars or more and is subject to the processes established in K.C.C. 4.56.070 for acquisition, disposition, lease, sale or transfer of property; or

C. Has significant policy considerations as determined by either the executive or council. (Ord. 17293 § 69, 2012).

4A.10.395 Management audit. "Management audit" means a review of the management practices and procedures used in an agency. (Ord. 17293 § 71, 2012).

4A.10.400 Merchant copy. "Merchant copy" means the portion of the physical credit card, debit card or check card transaction receipt that is signed by the holder and retained by the county after completion of the credit card, debit card or check card transaction. (Ord. 17293 § 72, 2012).

4A.10.405 Metropolitan function. "Metropolitan function" means a function or functions authorized by RCW 35.58.050, approved by the voters, and assumed by the county in accordance with RCW 36.56.010. (Ord. 17293 § 73, 2012).

4A.10.410 Non-King County customer. "Non-King County customer" means any municipal office, executive department, board or commission, business or other group that has a charge account established and is billed on a monthly basis. (Ord. 17293 § 74, 2012).

4A.10.415 Nontax payment. "Nontax payment" means a payment made for the main purpose of purchasing either goods or services, or both. The transaction may require an excise tax being collected in relation to the purchase of either goods or services, or both. (Ord. 17293 § 75, 2012).

4A.10.420 Object of expenditure. "Object of expenditure" means a grouping of expenditures on the basis of goods and services purchased, such as salary and wages. (Ord. 17293 § 76, 2012).

4A.10.435 Permanent fund. "Permanent fund" means a governmental fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government's programs. (Ord. 17527 § 173, 2013).

4A.10.440 Physical disability. "Physical disability" shall mean the same as the term is defined by RCW 46.16.381(1) as now or hereafter amended. (Ord. 17293 § 79, 2012).

4A.10.445 Planning phase. "Planning phase" means the time during which identification and development of project need and potential alternatives, evaluation of technical and economic feasibility and development of a rough-order-of-magnitude total project cost estimate occurs. (Ord. 17293 § 80, 2012).

4A.10.450 Post-audit. "Post-audit" means an audit made after the transactions to be audited have taken place and have been recorded or have been approved for recording by designated officials, where required. (Ord. 17293 § 81, 2012).

4A.10.455 Preliminary design phase. "Preliminary design phase" means the time during which when evaluation and analysis of potential project alternatives occurs, and the preferred alternative is selected and designed sufficiently to establish a project baseline, at thirty to forty percent design. (Ord. 17293 § 82, 2012).

4A.10.460 Professional or technical services. "Professional or technical services" means those services provided by independent contractors:

A. Within the scope of architecture, accounting, engineering, landscape architecture, law, financial or administrative studies, feasibility studies of a scientific or technical nature, management advisory services and special project management for a defined time or result or other practice that requires specialized knowledge, advanced education or professional licensing or certification; and

B. Where the primary service provided is mental or intellectual involving the consistent exercise of judgment and discretion or the provision of specialized skills. (Ord. 17293 § 83, 2012).

4A.10.465 Program. "Program" means the definition of resources and efforts committed to satisfying a public need. The extent to which the public need is satisfied is measured by the effectiveness of the process in fulfilling the needs as expressed in explicit objectives. (Ord. 17293 § 84, 2012).

4A.10.467 Programmatic infrastructure investments. "Programmatic infrastructure investments" means those capital expenses unique to a specific building user that are not necessary to maintain the usability and maintenance standard for the building. (Ord. 17527 § 174, 2013).

4A.10.469 Project baseline. "Project baseline" means the scope, schedule and budget of a capital project that are set by the implementing agency at the conclusion of a project's preliminary design phase, which is after the preferred alternative has been selected and design has progressed adequately to make reasonable and informed commitments at thirty to forty percent design. (Ord. 17930 § 6, 2014).

4A.10.471 Project plan. "Project plan" means supporting data included in a capital appropriation proposal form. (Ord. 17929 § 64, 2014)

4A.10.475. Public art fund. "Public art fund" means the fund established in K.C.C. 4.08.185*. (Ord. 17293 § 86, 2012).

***Reviser's note: K.C.C.4.08.185 was repealed by Ordinance 17527.**

4A.10.480 Public art program. "Public art program" means the county program administered and implemented by the cultural development authority that includes the works and thinking of artists in the planning, design and construction of facilities, buildings, infrastructure and public spaces to enhance the physical environment, to mitigate the impacts of county construction projects and to enrich the lives of county residents through increased opportunities to interact with art. (Ord. 17293 § 87, 2012).

4A.10.485 Public need. "Public need" means those public services found to be required to maintain the health, safety and well-being of the general citizenry. (Ord. 17293 § 88, 2012).

4A.10.490 Public work. "Public work" means all work, construction, alteration, enlargement, repair, demolition or improvement other than ordinary maintenance executed at the cost of the county or which is by law a lien or charge on any property therein. (Ord. 17293 § 89, 2012).

4A.10.495 Quarterly management and budget report. "Quarterly management and budget report" means a report prepared quarterly by the director of the office of performance, strategy and budget, or its successor, that details revisions and variances for revenue collections and expenditures for major operating and capital funds under K.C.C. 4A.100.100. (Ord. 17929 § 65, 2014: Ord. 17293 § 90, 2012).

4A.10.500 Reappropriation. "Reappropriation" means authorization granted by the council to expend an appropriation from the previous fiscal period. (Ord. 17293 § 91, 2012).

4A.10.505 Regulations. "Regulations" means the policies, standards and requirements, stated in writing, designed to carry out the purposes of this chapter, as issued by the executive and having the force and effect of law. (Ord. 17293 § 92, 2012).

4A.10.510 Residual treasury cash. "Residual treasury cash" means any cash in the custody or control of the finance and business operations division as to which no investment directive under the first paragraph of RCW 36.29.020, as now or hereafter amended, has been received by the manager of the finance and business operations division. Residual treasury cash includes county cash for which the fund manager has not directed a specific fund investment under K.C.C. chapter 4.10. (Ord. 17293 § 93, 2012).

4A.10.515 Revenue. "Revenue" means the addition to assets that does not increase any liability, does not represent the recovery of an expenditure, does not represent the cancellation of certain liabilities on a decrease in assets and does not represent a contribution to fund capital in enterprise and intragovernmental service funds. (Ord. 17293 § 94, 2012).

4A.10.517 Risk register.

"Risk register" means a document that identifies potential events that could impact cost, schedule or scope. (Ord. 17930 § 7, 2014).

4A.10.520 Rolling stock. "Rolling stock" means vehicles, including buses, vans, cars, railcars, locomotives and trolley cars. (Ord. 17293 § 95, 2012).

4A.10.523 Scope. "Scope" means the sum of the projects, services, and results to be provided as a project. Scope can also include a reference to project location. (Ord. 17929 § 66, 2014).

4A.10.525 Scope change. "Scope change" means a change in a capital project that results in at least a fifteen percent change to the total project cost or schedule of a capital project that has a project baseline. (Ord. 17929 § 67, 2014: Ord. 17293 § 96, 2012).

4A.10.527 Rough order of magnitude cost estimate. "Rough order of magnitude cost estimate" means an early cost estimate based on approximate cost models. (Ord. 17930 § 8, 2014).

4A.10.530 Second tier fund. "Second tier fund" means a fund that is not to be invested for its own benefit and that is listed or described as a second tier fund in K.C.C. chapter 4.08*. (Ord. 17293 § 97, 2012).

***Reviser's note: K.C.C. chapter 4.08 was recodified as K.C.C. chapter 4A.200 by Ordinance 17527.**

4A.10.540 Services. "Services," except for professional or technical services, means the furnishing of labor, time or effort by a contractor, not involving the delivery of tangible personal property, other than reports that are merely incidental to the required performance. (Ord. 17293 § 99, 2012).

4A.10.545 Site master plan.

A. "Site master plan" means a plan prepared by the implementing agency, with input from the user agency, that describes, illustrates and defines the capital improvements required to provide user agency program elements.

B. The site master plan shall include preliminary information regarding, at a minimum:

1. Site analysis, including environmental constraints;
2. Layout, illustration and description of all capital improvements;
3. Project scopes and budgets;
4. Project phasing; and
5. Operating and maintenance requirements.

C. The site master plan shall be approved by the user agency and the implementing agency before submittal to the executive and council for approval. (Ord. 17293 § 100, 2012).

4A.10.550 Smart card. "Smart card" means a card, issued by a participating merchant or organization, that has an electronic chip with a specified amount stored on the card to be spent for future transactions. (Ord. 17293 § 101, 2012).

4A.10.560 Special project program. "Special project program" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund. (Ord. 17293 § 102, 2012).

4A.10.562 Special revenue fund. "Special revenue fund" means a governmental fund that is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. (Ord. 17527 § 175, 2013).

4A.10.563 Subproject. "Subproject" means a capital project that is grouped with other similarly scoped capital projects that will receive expenditure authority assigned to one capital project. (Ord. 17929 § 69, 2014).

4A.10.564 Supplemental appropriation. "Supplemental appropriation" means an appropriation ordinance that makes changes to an existing appropriation. In relation to the capital budgets, "supplemental appropriation" means "additional or amended

capital budget appropriation" as set forth in Section 470.30 of the King County Charter. (Ord. 17929 § 70, 2014).

4A.10.565 Sustained support program for arts. "Sustained support program for arts" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund. (Ord. 17293 § 103, 2012).

4A.10.570 Sustained support program for heritage. "Sustained support program for heritage" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund. (Ord. 17293 § 104, 2012).

4A.10.575 Tangible personal property. "Tangible personal property" means equipment, supplies, materials, goods and rolling stock. (Ord. 17293 § 105, 2012).

4A.10.580 Tax payment. "Tax payment" means a payment made for the purpose of fulfilling tax obligations or other special assessments that may be included on the tax statement. (Ord. 17293 § 106, 2012).

4A.10.583 Total project cost estimate. "Total project cost estimate" means the estimated project cost from the start of planning through project closeout. If the project has a range of potential project costs, the total project cost estimate is the highest cost in the range. (Ord. 17930 § 9, 2014).

4A.10.585 Transaction processing cost. "Transaction processing cost" means the cost of processing an electronic payment as determined by the finance and business operations division and may not exceed the additional direct costs incurred by the county to accept a specific form of electronic payment utilized by the payer. (Ord. 18398 § 3, 2016; Ord. 17293 § 107, 2012).

4A.10.587 Trust and agency fund. "Trust and agency fund" means a fund used to account for resources held by the county in a trustee or agency capacity only. (Ord. 17527 § 176, 2013).

4A.10.590 User agency. "User agency" means the appropriate department, division, office or section to be served by any proposed CIP project. (Ord. 17293 § 108, 2012).

4A.10.595 Wastewater management projects. "Wastewater asset management projects" means the wastewater capital projects identified and intended by the wastewater treatment division to extend and optimize the useful life of wastewater treatment assets, including facilities, structures, pipelines and equipment. (Ord. 17293 § 109, 2012).

4A.10.600 Wire transfer. "Wire transfer" means a financial transaction in which the transferor of the funds authorizes an immediate transfer of funds from a bank account to another specified bank account. (Ord. 17293 § 110, 2012).

4A.100 BUDGETING AND REPORTING

Sections:

- 4A.100.010 Biennial budgeting - authorized - review and modification - emergency Appropriation ordinances.

- 4A.100.020 Contents of the budget.
- 4A.100.030 Capital improvement program.
- 4A.100.040 Responsibilities.
- 4A.100.050 Overhead cost allocation policy.
- 4A.100.060 Planning documents supporting the budget.
- 4A.100.070 Monitoring appropriation ordinances – statement of unanticipated expenditures – revision of expenditures – lapse of unexpended noncapital appropriations – transfer of appropriation authority – expenditure of moneys in excess of appropriations – preparation and management of capital project budget and phases of capital project – review of capital projects.
- 4A.100.080 Emergent need contingency projects.
- 4A.100.090 Grant contingency projects.
- 4A.100.100 Reports.
- 4A.100.110 Federal requirements controlling.
- 4A.100.120 Agencies excluded.
- 4A.100.130 County labor forces.

4A.100.010 Biennial budgeting - authorized - review and modification - emergency appropriation ordinances. In accordance with Section 405 of the King County Charter and in lieu of adopting an annual budget, the council shall adopt a biennial budget for such county funds as the council may determine. For these funds there shall be a midbiennium review and modification for the second year of the biennium. The council may adopt additional and emergency appropriations ordinances for any such fund or funds in the same manner and subject to the same conditions as otherwise provided in the charter. (Ord. 15545 § 1, 2006. Formerly K.C.C. 4.04.025).

4A.100.020 Contents of the budget. The budget shall include, but not be limited to, the following:

A. An electronic database with balanced revenues and expenditures for all county agencies at the lowest organization and account levels and all summary levels;

B. Complete financial plans for each fund requesting expenditure authority showing planned expenditures, and the sources of revenue from which each fund is to be financed. For any financial plan, the total proposed expenditures shall not be greater than the total proposed revenues plus any available fund balances that might be applied in excess of required reserves. For capital funds, the financial plan shall indicate that the carryover budget is supported by fund balance and revenues to be collected. If the estimated revenues plus fund balance is less than the estimated expenditures proposed by the executive, the executive shall include in the financial plan a proposal as to the manner in which the anticipated deficit is to be met. Financial plans shall indicate any fund balances and reserves within the fund and shall be consistent with all financial policies adopted by the council;

C. Revenue detail, which shall be reported in fund financial plans and in the electronic database, and shall include:

1. Estimated revenue by fund and by source from taxation as well as from all other sources, including estimated revenue from future bond sales. All revenue estimates shall be fully detailed by the standard classification of accounts. Assumptions made related to changes from current fiscal period adopted levels shall be documented;

2. Actual revenues for the first eighteen months of the current fiscal period;

3. Actual revenues for the last completed biennium by fund and by source as reported in the county's financial system of record by account for agencies and funds unless deviations are explained and enhance the clarity of the presentation;

4. Estimated fund balance or deficit for current and the next two fiscal periods by fund; and
5. Such additional information dealing with revenues as either the executive or the council deems necessary;
- D. Operating fund expenditure detail, which shall be reported in fund financial plans and in the electronic database, and shall include:
 1. Tabulation of expenditures by any combination of fund, program or object of expenditure;
 2. Actual expenditures at the account level by agency and fund for the first eighteen months of the current biennium;
 3. Actual expenditures for the last completed biennium as reported in the county's financial system of record by account for agencies and fund;
 4. The amount of expenditure authority in the current biennium adjusted to reflect supplemental appropriations made in the first eighteen months of the fiscal period; and
 5. If a single fund finances both operating expenses and capital projects, separate appropriations from the fund for the operating and the capital sections of the budget;
- E. All expenditures and revenues associated with internal service funds;
- F. The general fund overhead cost allocation plan methodology for charging general fund costs to other county funds, which shall be developed as provided in K.C.C. 4A.100.050;
- G. Brief explanations of existing and proposed new programs, as well as the purpose and a description of agency activities;
- H. The maximum number of full time equivalent positions requested for the fiscal period;
- I. The estimated number of term limited temporary employees for the ensuing fiscal period;
- J. Technology business plans in accordance with K.C.C. 2.16.0755;
- K. Agency business plans in accordance with K.C.C. 2.10.064;
- L. A report that lists cancelled funds, the amounts of residual balances, if any, and the active funds to receive residual balances;
- M. A capital improvement program that meets the requirements of K.C.C. 4A.100.030; and
- N. Other supporting data that the executive and the council agree is necessary to determine expenditure authority for the fiscal period. (Ord. 17929 § 13, 2014)

4A.100.030 Capital improvement program.

A. All capital projects shall be included in the six-year capital improvement program for the fiscal period and the next two fiscal periods and shall be organized by fund in the budget. The capital improvement program shall reflect changes, as needed, to capital projects resulting from determinations that the capital budget is not supported by fund balance and revenues to be collected. If the budget includes a new mandatory phased appropriation project or an additional or amended capital budget appropriation for an existing mandatory phased appropriation project, the executive shall submit supporting data as identified in K.C.C. 4A.130.030. A bond ordinance to provide funding for a capital project is not an appropriation for capital projects.

B. The capital improvement program shall include the following supporting data in a standard format for each capital project, in the form of an electronic database, when possible, with a capital project number, project title, division, department, council district, fund number and fund name, appropriation and expenditures to date and six-year appropriations. The electronic database should provide the capability to sort the capital

improvement program by capital project number, division, department, council district, fund number and fund name. Supporting data shall include:

1. Estimated expenditure authority for at least the next six years, by program;
2. Expenditure authority proposed for existing or new capital projects during the ensuing fiscal period, with information indicating sources of proposed revenue;
3. Whether the proposed project is the result of an operational need identified in an executive and council approved business plan and project plan;
4. Anticipated project schedule information;
5. Estimated net annual operating costs associated with each capital project upon completion, if applicable;
6. An enumeration of any revised capital project cost estimates;
7. Life to date expenditure authority and moneys expended on the project life to date;
8. Anticipated specific project phases within each capital project, including the individual allocations by project phase;
9. A list of planned subprojects including an assigned capital project number, project title, division, department, council district, fund number and fund name;
10. A list of capital project appropriation requests, including an explanation of how the capital project complies with applicable plans under K.C.C. 4A.100.060.
11. One emergent need contingency project and any grant contingency projects under K.C.C. 4A.100.080 and 4A.100.090 may be included in the capital improvement program at the fund level;
12. A list of lapsed capital projects for which the appropriation has lapsed because the capital project has been abandoned or no expenditure or encumbrance has been made on the project for three years shall be disappropriated; and
13. Separate operating and operating transfers to capital appropriations if a single fund finances both operating expenses and capital projects; and
14. For technology projects, the chief information officer's assessment required under K.C.C. 2A.380.200.A.2.

C. Project plans, also known as capital appropriation proposal forms, shall also be included in the electronic database and shall include, but not be limited to:

1. Project number, project title, program, division, department, council district, fund number and fund name;
2. The project's scope and a brief description of how the project satisfies the agency's business plan requirements and, if applicable, how the project satisfies the agency's site master plan;
3. Current phase of project, phase status and whether the project has been designated as a mandatory phased appropriation project;
4. Project baseline, if established, and explanation of any significant variance from it;
5. An explanation of alternatives considered;
6. Appropriation and expenditure amounts to date;
7. Ensuing-fiscal period appropriation requested amount;
8. Estimated cost through project closeout, which may be expressed as a range if baseline is not established and planned project costs by phase;
9. Explanation of how contingency amounts were determined or reference to applicable county policy;
10. Explanation of how inflation is incorporated or reference to applicable county policy;
11. Identification of funding sources, funding status, and funding risks; and
12. Description of key project risks, including summary of top risks in the risk register, if applicable.

D.1. Capital project cost estimates shall:

- a. be prepared in accordance with applicable industry standards;
- b. be identified by the executive as part of the budget;
- c. include requirements of external funding sources and county policies, including, but not limited to, standards regarding estimate accuracies, methodology for determining contingency included for uncertainty and the cost index used to define the time value of money.

2. The level of detail incorporated within each cost estimate shall be commensurate with the information available at each phase of a capital project, and shall be consistent with the Association for the Advancement of Cost Engineering International cost estimate classification system. For technology projects, cost estimates shall be consistent with the King County information technology project management methodology. The estimates for all succeeding phases shall be updated to represent the latest project information.

E. An updated project plan shall be provided for each capital project request for appropriation.

F. Each technology capital project seeking appropriation shall also include a benefit achievement plan describing: how the proposed technology investment will produce an improvement or savings in county services; how the improvement or savings will be measured; how much improvement or savings is expected; and when the improvement or savings is likely to be achieved.

G. The major maintenance capital program submitted with the budget shall include the following:

1. A detailed financial plan covering at least six years setting forth the sources and amounts of revenues used to finance major maintenance reserve fund expenditures in each year of the plan. The revenues from a particular source may change from year to year, as economic and budgetary circumstances warrant. However, if proposed revenues do not fully support the major maintenance financial model, then the discrepancy shall be documented together with justification and a recovery plan outlining how the deficiencies will be restored;

2. The major maintenance financial model, which is the analytical system for the expenses for periodic replacement of major county building systems and components and for developing the revenue estimates necessary to cover those expenses. The model shall include any proposed changes from the previous fiscal period model to building systems and components, life cycles, estimates, percentage allocations or other associated assumptions that form the basis of the model; and

3. The proposed major maintenance program plan, which is the prioritized list of projects transmitted to the council in the budget with the major maintenance fund expenditure authority request for the ensuing fiscal period, accompanied by criteria used to develop the list and any changes from the previous fiscal period list. The plan shall be prioritized and include project names, project numbers and project appropriation requests. The final program plan is adopted by the council as part of the budget appropriation ordinance. Expenditures from the major maintenance reserve fund may be made only for approved capital projects on the program plan or approved reallocations but total expenditures shall not exceed the amount appropriated to the fund.

H. Major maintenance program costs shall be financed by the major maintenance reserve fund. The calculation of the amount necessary to finance facility infrastructure maintenance costs for each building shall be determined by the major maintenance financial model. Proposed changes to the financial model are subject to the reporting requirements in subsection G.2. of this section. (Ord. 18802 § 4, 2018: Ord. 17929 § 14, 2014).

4A.100.040 Responsibilities.

A.1. The executive shall prepare and distribute the budget in accordance with this subsection.

2. At least one hundred fifty-five days before the end of the fiscal period, all agencies shall submit to the executive information necessary to prepare the budget, including agency business plans. Agencies shall submit their budget information at the lowest organization and account levels unless accompanied by a notice explaining the reasons for not doing so.

3. The basis for the executive's preliminary budget preparation of the pro forma budget, budget instructions to departments and preliminary review of departmental submittals to the executive shall be the preliminary economic and revenue forecast adopted by the forecast council.

4. Before presentation to the council, the executive may provide for hearings on all agency requests for expenditures and revenues to enable the executive to make determinations as to the need, value or usefulness of activities or programs requested by agencies. The executive may require the attendance of agency officials at the hearings and the agency officials shall disclose any information required to enable the executive to arrive at final determinations.

5. The executive shall transmit a biennial budget for the fiscal period and deliver a budget message to the council no later than ninety-five days before the end of the current fiscal period. The budget message shall explain the budget in fiscal terms and in terms of goals to be accomplished and shall relate the requested appropriations to the county strategic plan and comprehensive plans of the county. Copies of the budget and budget message shall be delivered to the clerk of the council for distribution to councilmembers and legislative staff.

6. The updated economic and revenue forecast adopted by the forecast council shall be used as the basis for the budget.

7. Seven days before the presentation of the budget and budget message to the council, the director of the office of performance, strategy and budget or its successor shall submit to the council copies of all agency and departmental budget requests, departmental and divisional work programs and agency business plans.

8. The executive shall prepare and present a proposed appropriation ordinance not later than ninety-five days before the end of the current fiscal period. The proposed appropriation ordinance shall specify by any combination of fund, program, project or agency, the expenditure levels and maximum number of full time equivalent employees for the fiscal period.

9. The executive shall make available to the public on the county's website, at no charge, an electronic copy of the budget and other summary documents.

10. The director of the office of performance, strategy and budget or its successor shall be responsible for the distribution of the budget, either in electronic or printed formats, and posting on the Internet. The director shall also be responsible for updating the electronic database to reflect the adopted appropriations ordinance and posting on the Internet.

11. The executive shall conduct a midbiennium review of the budget and propose adjustments during the adopted fiscal period, including any changes in the adopted overhead methodology.

B. The council shall:

1. Review the proposed appropriation ordinances and make any changes or additions it deems necessary except the council shall not change the form of the proposed appropriation ordinance submitted by the executive;

2. Announce and hold public hearings as it deems necessary;

3. Adopt an appropriation ordinance granting authority to make expenditures and to incur obligations upon completion of the budget hearings and at least thirty days before the end of the current fiscal period. The council may attach an accompanying statement specifying legislative intent;

4. Adopt tax and revenue ordinances as may be necessary to implement the adopted appropriation ordinance; and

5. Review any proposed midbiennium adjustments proposed by the executive during the adopted fiscal period, including any changes in the adopted overhead methodology. (Ord. 17929 § 16, 2014: Ord. 16445 § 3, 2009: Ord. 16391 § 24, 2009: 15545 § 3, 2006: Ord. 15328 § 3, 2005: Ord. 14561 § 14, 2002: Ord. 12685 § 1, 1997: Ord. 12045 § 23, 1995. Formerly K.C.C. 4.04.040).

4A.100.050 Overhead cost allocation policy. The following policies shall guide the development and implementation of the county's overhead cost allocation plan for allocating general fund costs to other county funds:

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

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

C. Recognizing that many general fund services are indirect and not easily quantifiable, overhead charges may be estimated; and

D. Estimated overhead charges shall be calculated in a fair and consistent manner, utilizing a methodology which best matches the estimated cost of the services provided to the actual overhead charge. (Ord. 17929 § 18, 2014: Ord. 10772 § 1, 1993. Formerly 4.04.045).

4A.100.060 Planning documents supporting the budget. The budget requires multiple plans that support the budget vision, goals and strategies. The budget shall be consistent with and reflect the following planning documents:

A. Business plans under K.C.C. chapter 2.10;

B. The King County Strategic Plan under K.C.C. chapter 2.10;

C. The strategic plan for information technology under K.C.C. 2.16.0755;

D. Project plans under K.C.C. 4A.100.030;

E. When applicable, a site master plan as defined in 4A.10.545;

F. The real property asset management plan under K.C.C. 20.12.100;

G. The King County Comprehensive Plan under K.C.C. chapter 20.18; and

H. The regional wastewater services plan operational master plan under K.C.C. 28.86.180. (Ord. 17929 § 19, 2014).

4A.100.070 Monitoring appropriation ordinances – statement of unanticipated expenditures – revision of expenditures – lapse of unexpended noncapital appropriations – transfer of appropriation authority – expenditure of moneys in excess of appropriations – preparation and management of capital project budget and phases of capital project – review of capital projects.

A.1. Any departments or agencies, except the council, with unanticipated expenditures shall submit to the executive a statement of unanticipated expenditures. The statement shall specify any request for supplemental appropriation by program, project, object of expenditure or any combination thereof. The executive shall review the requests in accordance with the department's or agency's work plan and determine whether to submit a supplemental appropriation request.

2. If during the fiscal period the executive determines that revenues will be less than the expenditure amounts included in the appropriations ordinance, the executive shall revise the expenditures of departments or agencies funded from those revenue sources to prevent the making of expenditures in excess of revenues. If the executive determines that the fund has unrestricted reserves, the executive may use these reserves to avoid making expenditure reductions; however, the use of reserves may not reduce the fund balances below target reserve amounts. If the use of reserves exceeds five percent of the total appropriation, the council shall be notified in the quarterly management and budget report. An expenditure shall not be made from any portion of an appropriation that has been assigned to a reserve status except as provided in this section.

B. All unexpended appropriations in noncapital appropriation ordinances lapse at the end of the fiscal period.

C. The executive may transfer appropriation authority from an emergent need contingency project to support a cost increase for a capital project in the same fund in accordance with the procedures in K.C.C. 4A.100.080.

D.1. Except as provided in this subsection, an agency shall not expend or contract to expend any money in excess of amounts appropriated. A contract made in violation of this subsection is null and void. An officer, agent or employee of the county knowingly responsible for such a contract is personally liable to anyone, including the county, damaged by the officer, agent or employee's action.

2. An agency may contract to expend money in excess of existing appropriations when:

a. the contract commits the county to expend funds beyond the biennium and the contract includes a cancellation clause that provides:

(1) the contract may be unilaterally terminated by the county for lack of appropriation; and

(2) the costs associated with such a termination, if any, shall not exceed the appropriation for the biennium in which termination occurs;

b. the contract commits the county to expend funds beyond the biennium and the council, at the request of the executive, adopts an ordinance permitting the county to enter into the contract;

c. the contract implements a grant awarded to the county before the appropriation of grant funds, including appropriations that must be made in future years, if the council has received prior notice of the grant application and if either of the following conditions are met: all of the funds to be appropriated under the contract will be from the granting agency; or all financial obligations of the county under the contract are subject to appropriation; or

d. the contract is an emergency contract as authorized by K.C.C. 2.93.080.

3. In accordance with Section 495 of the King County Charter, real property shall not be leased to the county for more than one year unless it is included in a capital budget appropriation ordinance.

4.a. Any lease or license for the possession or use of real property by the county with a term, including any potential options, extensions or renewals, longer than five years must be approved by the council before execution by the executive.

b. Any decision to extend a lease or license for the possession or use of real property by the county beyond a cumulative total of five years, whether memorialized through an option, extension, amendment, or new lease or license, must be approved by the council before execution by the executive.

c. Any lease or license for the possession or use of real property by the county that requires more than fifty thousand dollars in tenant improvement or other alterations

to the real property for the benefit of the county must be approved by the council before execution by the executive.

5. Any lease or license or extension of a lease or license for the possession or use of real property by the county entered into for the purpose of implementing the Puget Sound emergency radio network project as described in Ordinance 17993 and approved by the voters at the election held on April 28, 2015, may commit the county to expend funds in excess of amounts appropriated, and may be executed by the executive without council approval.

E. A capital project budget and phases of a capital project shall be prepared by the user agency. The capital project shall be managed by the implementing agency.

F. Ongoing review of capital projects for which moneys have been appropriated shall be coordinated by the office of performance, strategy and budget or its successor. For capital projects involving more than one agency, representatives from the agencies shall consult with the office of performance, strategy and budget or its successor. The office of performance, strategy and budget shall review capital projects for compliance with scope, budget and schedule. (Ord. 18712 § 1, 2018: Ord. 18618 § 111, 2017: Ord. 18176 § 2, 2015: Ord. 17929 § 20, 2014).

4A.100.080 Emergent need contingency projects.

A. An emergent need contingency project may be included in any capital improvement fund under K.C.C. 4A.100.030.

B. Emergent need contingency projects must be included in the proposed capital fund's six year capital improvement program and be consistent with the proposed fund financial plan.

C. An emergent need contingency project amount shall not exceed five percent of the total proposed capital fund amount anticipated for the fiscal period or twenty million dollars, whichever is less.

D.1. For capital projects other than mandatory phased appropriation projects, appropriation authority may be transferred from an emergent need contingency project to another capital project within the same fund to address costs not anticipated at the time of budget adoption. Capital projects requiring a transfer of less than fifteen percent of total project costs, a scope change or a schedule deviation must be reported in the quarterly management and budget report under K.C.C. 4A.100.100.

2. For transfers of fifteen percent or more of total project costs, the director of the office of performance, strategy and budget or its successor shall be responsible for filing a capital project exception notification in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all councilmembers and the lead staff for the budget and fiscal management committee or its successor. The notification must be sent and authorized as set forth in subsection F[.of this section] in accordance with this section before any transfer may occur.

E. Capital project exception notifications should be filed by the executive and may be received by the council at any time during the fiscal appropriation period.

F. When the council receives a capital project exception notification, the clerk of the council shall list the capital project exception notification under other business on the next two council agenda. Councilmembers may object to the proposed transfer of emergent need contingency appropriation to another project in the same fund at either of those two council meetings. If an objection is not made at either council meeting, the transfer may proceed. If an objection to the transfer of emergent need contingency is made at a council meeting, the transfer may not proceed. The clerk of the council shall notify the director of the office of performance, strategy and budget or its successor of the council's action. (Ord. 17929 § 21, 2014).

4A.100.090 Grant contingency projects. A grant contingency project may be included in a capital improvement fund appropriation in anticipation of projects to be supported by grant revenues or other external funding sources. A grant contingency project shall not be approved without documentation, such as grant applications or records of previous grant awards, to support the anticipated project appropriation. Appropriations for grant contingency projects shall be expended or encumbered only in the amount of revenues awarded from external funding sources or a combination of external funds received and county matching revenues. (Ord. 17929 § 22, 2014).

4A.100.100 Reports.

A. The following reports shall be prepared:

1. A comprehensive annual financial report. The executive shall annually prepare and publish a comprehensive financial report covering all funds and financial transactions of the county during the preceding fiscal period;

2. Internal county audit reports. The county auditor shall periodically prepare and publish the results of examinations performed by the county auditor's office of the effectiveness, efficiency and equity of the operation of county agencies. The examination report and any departmental response to the audit shall be made available by the county auditor, either electronically or in print formats, and by posting on the Internet;

3. State audit report. The examination report of the county's financial affairs and transactions issued annually by the Office of the State Auditor and the county response to the audit shall be made available to the State Auditor annually, either electronically or in print formats, and by posting on the Internet; and

4. Quarterly budget management reports.

a. The executive shall submit to the council a report detailing the results of actual revenue collections and expenditures for each fund. The report shall:

(1) present current financial plans for operating and capital funds that have gone through the office of performance, strategy and budget's financial monitoring process, as described in the current comprehensive financial management policies adopted by motion by the council during the current quarter, including actual expenditures and revenues;

(2) identify significant variances in revenue and expenditure estimates for the general fund;

(3) list any transfer of emergent need contingency expenditure authority that would increase the total budget of a capital project by less than fifteen percent;

(4) report scope, schedule and budget status for capital projects that has a baseline with total estimated cost greater than one million dollars;

(5) summarize the risks included in the risk assessment register for baselined mandatory phased appropriation projects in the design and acquisition phase and the implementation phase, summarize change orders, explain change orders that have the cumulative potential to carry the project over project baseline and summarize the results of the latest earned value analysis;

(6) list all new donations to the department of public health of two thousand dollars or more, as described in K.C.C. 2.35A.200, including the name of the person making the donation, the amount of the donation, and the public health purpose for which it is intended to be expended. In any case where the donation originates from social media activity such as crowdsourcing, the list shall include the name of the person sponsoring this activity; and

(7) report on all incremental changes to sections and attachments to the biennial budget appropriations ordinance made during the quarter, including the ordinance numbers making the changes.

b. The report shall be delivered to the clerk of the council in the form of a paper original and an electronic copy for distribution to all councilmembers and to the chair and lead staff of the budget and fiscal management committee, or its successor, no later than June 1 for the first quarterly report, September 1 for the second quarterly report, December 1 for the third quarterly report and March 1 for the fourth quarterly report. The director of performance, strategy and budget shall also be responsible for posting the report on the Internet.

B. The King County project control officer is requested to report annually on the process used to ensure that all departments and divisions adhere to King County's construction management policies and procedures, the compliance rate for following the county's construction management policies and procedures and the steps being taken to increase compliance with King County's construction management policies and procedures. Additionally, the report shall summarize all findings in regards to any changes in a contract's scope, schedule or budget. The King County project control officer shall file this report by June 1 of each calendar year in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all councilmembers and the capital project oversight office in the auditor's office. (Ord. 18799 § 15, 2018: Ord. 18635 § 23, 2017: Ord. 18456 § 1, 2017: Ord. 18268 § 2, 2016: Ord. 18254 § 4, 2016: Ord. 17929 § 25, 2014: Ord. 14561 § 15, 2002: Ord. 5523 § 2, 3, 4, 5, 1981: Ord. 620 § 4 (part), 1970. Formerly K.C.C. 4.04.060).

4A.100.110 Federal requirements controlling. If any part of this chapter is found to be in conflict with federal requirements that are a prescribed condition to the allocation of federal funds to the county, any conflicting part of this chapter is declared to be inoperative solely to the extent of that conflict and with respect to the agencies directly affected, and any finding or determination shall not affect the operation of the remainder of this chapter in its application to the agencies concerned. The rules and regulations under this chapter shall meet federal requirements that are a necessary condition to the receipt of federal funds by the county. (Ord. 17929 § 29, 2014: Ord. 620 § 5 (part), 1970. Formerly K.C.C. 4.04.090).

4A.100.120 Agencies excluded. This chapter does not apply to the operating budget and, except as required in K.C.C. 2.42.080, capital budgets of the Harborview Medical Center. (Ord. 17929 § 31, 2014: Ord. 10563 § 1, 1992: Ord. 6818 § 13, 1984. Formerly K.C.C. 4.04.100)

4A.100.130 County labor forces.

A. As used in this section:

1. "Alteration, renovation or improvement" means to alter or improve something already existing and the alterations or improvements do not constitute construction or ordinary maintenance;

2. "Construction" means the creation of a new building or structure or significant expansion of an existing structure, rather than repair, alteration, renovation or improvement of something already existing;

3. "Ordinary maintenance" means the routine work necessary to keep county facilities in that condition of good upkeep and repair necessary for safe and efficient continued use; and

4. "Responsible official" means the department director given line responsibility by either the King County Charter or ordinance for an individual capital project or capital improvement program.

B. As used in this section, construction and alteration, renovation and improvement constitute public work on a capital project, as defined in RCW 39.04.010.

C. King County labor forces may perform ordinary maintenance when the skills necessary to perform a particular maintenance task are readily available from in-house staff. The responsible official for the project shall make a determination as to whether the skills necessary to perform a particular maintenance task are readily available from county staff.

D. Subject to the limitations in the King County Charter and general law, King County labor forces may perform construction or alteration, renovation or improvement, other than ordinary maintenance, when the responsible official determines it is necessary or advisable to do so, but subject to the publication requirements prescribed by RCW 39.04.020.

E. In making the determination as to whether it is necessary or advisable to use King County labor forces during the construction phase of any particular capital project, the responsible official or officials shall give due regard both to considerations of fiscal prudence and efficiency and to which mode of accomplishing the project best advances the public interest. Among factors to be considered and balanced are:

1. Whether the skills necessary to perform the particular tasks are readily available from county staff;
2. Whether the work to be done is of reasonably limited scope and duration;
3. Whether the work to be done would expose the county to a danger of extraordinary work compensation or third party liability claims;
4. Whether adequate consideration has been made of subcontracting out such portions of an overall capital project as best lend themselves to such a procedure;
5. Whether the work to be done is on a project that requires state or federal goals for minority, women or disadvantaged businesses and those goals would be seriously impaired by using county force labor on the project; and
6. Whether it is not in the county's interest to achieve a specified guarantee or warranty period on the installation of new equipment or fixtures.

F. The capital improvement section of the budget shall include a summary of capital program areas in which it is anticipated that work will be performed by King County labor forces. (Ord. 17929 § 39, 2014: Ord. 10489 § 1-4, 1992. Formerly K.C.C. 4.04.260).

4A.110 FISCAL NOTES

Sections:

4A.110.010 Fiscal notes - requirements.

4A.110.010 Fiscal notes - requirements

A. The director of the office of performance, strategy and budget, or its successor shall maintain a fiscal note process and shall update formats for fiscal notes as needed to provide for the requirements of this section, adopted comprehensive financial management policies and any other information required by the council.

B. A fiscal note shall identify the incremental fiscal impact of a motion or ordinance that would directly or indirectly increase or decrease revenues or expenditures incurred by the county. A fiscal note shall include the estimated revenue and expenditure impact of any legislation for the current biennium, for the prior biennium and for the two subsequent biennia.

C. If proposed legislation authorizes the execution of a contract or interlocal agreement that extends beyond two subsequent biennia, the legislation's fiscal note shall document the impact through the end of the term of the proposed contract or interlocal agreement, either in fiscal terms or by using a narrative regarding the long term impacts. A fiscal note shall accompany any request for expenditure authority transmitted by the executive, but a fiscal note may be omitted when the executive certifies in writing with the

transmittal that the legislation has no significant fiscal impact on either the operating budget or the capital budget, or both.

D. All fiscal notes shall include:

1. A brief descriptive title of the proposed legislation;
2. An explanation of how the revenue or expenditure impacts were developed.

The explanation shall include, but not be limited to, quantifiable data that illustrates a significant workload increase or decrease caused by adoption of the proposed legislation major assumptions made in preparing the fiscal note;

3. For a program anticipated to be funded by any dedicated non-general fund revenue source, the fiscal note shall denote anticipated collection schedules for the non general fund revenue. For a new fee or a fee change, in addition to the requirements of K.C.C. 2.99.030, the fiscal note shall identify the fee and include the rates proposed. For a regulatory fee, the fiscal note shall include an analysis of the county costs associated with performing the regulatory function;

4. An updated financial plan or plans shall accompany the fiscal note if the expenditure impact of the proposal results in a positive or negative change of five percent or more in the fund financial plan.

E. The director of the office of performance, strategy and budget, or its successor, shall provide a fiscal note on any proposed legislation whenever a fiscal note is requested by a councilmember. In addition, the director shall provide additional fiscal impact information regarding the proposed legislation upon request by a councilmember. The requested fiscal note or information shall be returned within five working days of the request to the requesting councilmember and shall be filed with the clerk of the council's office for distribution to all councilmembers, for distribution to lead staff of the budget and fiscal management committee, or its successor committee, and for inclusion with the legislation. (Ord. 18618 § 112, 2017: Ord. 17928 § 3, 2014: Ord. 17928 § 3, 2014: Ord. 14835 § 1, 2004: Ord. 14561 § 16, 2002: Ord. 12076 § 4, 1995. Formerly K.C.C. 4.04.075).

4A.130 MANDATORY PHASED APPROPRIATIONS

Sections:

- 4A.130.010 CIP high-risk projects - risk determination - risk scoring instrument - phases -procedures.
- 4A.130.020 Mandatory phased appropriation determination.
- 4A.130.030 Mandatory phased appropriation phase requirements.
- 4A.130.040 Mandatory phased appropriation risk register and earned value management.
- 4A.130.050 CIP lease based projects - phases - procedures.

4A.130.010 CIP high-risk projects - risk determination - risk scoring instrument - phases - procedures.

A. A capital project shall undergo an annual mandatory phased appropriation determination in accordance with the process outlined in K.C.C. 4A.130.020 if it meets the following criteria and is not exempt by subsection B. of this section:

1. The total project cost estimate is over ten million dollars;
2. For a project that has general fund financing, the project's appropriations together with any request for supplemental appropriations collectively exceed two hundred fifty thousand dollars, or, for a project that does not have general fund financing, the project's appropriations together with any request for supplemental appropriations collectively exceed five hundred thousand dollars; and

3. For a project that has set a project baseline, the project has not had a mandatory phased appropriation determination since setting of its project baseline.

B. The following types of capital projects are exempt from mandatory phased appropriation:

1. Information technology projects that do not involve construction and that are subject to the project review board established by Ordinance 14155;
2. Open space acquisitions;
3. Purchase of transit vehicles; and
4. Lease-based projects that comply with the phased requirements of K.C.C. 4A.130.050. (Ord. 17229 § 4, 2011: Ord. 16764 § 2, 2010. Formerly K.C.C. 4.04.245).

4A.130.020 Mandatory phased appropriation determination.

A. Capital projects required to undergo a mandatory phased appropriation determination shall receive an annual risk assessment score using a risk assessment scoring instrument developed by the county auditor's capital projects oversight program.

B. The risk assessment scoring instrument shall use information such as complexity of regulatory requirements, interdependencies with other projects and programs, schedule constraints, implementing agency resources, project delivery method, complexity of property acquisition issues, public impact, risks inherent to the likely construction technology or any other issues that could have a significant impact on the ability of the project to meet its project baseline scope, schedule or budget. Before its use by implementing agencies, the instrument shall be approved by the joint advisory group. Revisions to the approved risk assessment scoring instrument proposed by the county auditor must be approved by the joint advisory group, which shall also set the effective date by which implementing agencies must start using the approved, revised instrument.

C. The risk assessment scoring instrument shall be completed by the implementing agency. The implementing agency director shall ensure that the risk assessment scoring instrument is reviewed and signed by agency staff who does not report to the project's project manager, to anyone who reports to that project manager or to anyone to whom that project manager directly reports.

D.1. For existing capital projects and anticipated capital project budget appropriation requests, the executive shall transmit risk assessment score results, if required by K.C.C. 4A.130.010, by March 31 of each year to the clerk of the council, who shall retain an electronic copy and distribute electronic copies to the county auditor and the cochairs of the joint advisory group. By May 31 of each year, the joint advisory group, in consultation with the capital projects oversight program, shall consider these projects' risk assessment scores and determine which projects are to be mandatory phased appropriation projects.

2. For capital project supplemental appropriation requests, the executive shall transmit a risk assessment score, if required by K.C.C. 4A.130.010, with the request. Within a reasonable time upon receipt of these projects' risk assessment scores, the joint advisory group, in consultation with the county auditor, shall consider these projects' risk assessment scores and determine which projects are to be mandatory phased appropriation projects.

E.1. The joint advisory group should strive to have mandatory phased appropriation projects from a range of implementing agencies.

2. The joint advisory group may change the mandatory phased appropriation status of any project when the joint advisory group receives a risk assessment score for that project.

F. The joint advisory group shall file a paper and an electronic copy of a list of all mandatory phased appropriation projects and their risk assessment scores with the clerk of the council. The joint advisory group shall file a paper and an electronic copy of an updated list with the clerk of the council any time there is a change in the mandatory phased appropriation determination of a project. The clerk shall retain a paper copy and distribute

electronic copies of each list to the chair of the budget and fiscal management committee, or its successor, and the county auditor.

G. For capital projects with characteristics that increase their likelihood of being completed late or over budget at a potentially significant financial cost or other significant impact to the county, the council may designate a capital project as a mandatory phased appropriation project by motion or the executive may designate a capital project as a mandatory phased appropriation project by letter. A paper and electronic copy of the letter shall be filed with the clerk of the council who shall retain a paper copy and distribute electronic copies to all councilmembers, the cochairs of the joint advisory group or their designees and the county auditor.

H. When submitting a capital budget appropriation ordinance or requesting a supplemental appropriation ordinance for a project subject to the mandatory phased appropriation review, the executive shall also submit the project's risk assessment score and the determination made by joint advisory group. (Ord. 18799 § 16, 2018: Ord. 17930 § 13, 2014).

4A.130.030 Mandatory phased appropriation phase requirements.

A. The typical sequential phases of a capital project are: preliminary design, design and acquisition, implementation and closeout. When submitting a capital budget appropriation ordinance or a supplemental capital budget appropriation ordinance that includes an appropriation for a mandatory phased appropriation project, the executive shall provide supporting data in accordance with subsections B. through D. of this section, except that:

1. If the executive does not provide all required supporting data, the executive shall provide a detailed explanation of why the data cannot be provided and, if the data is to be provided later, include a schedule for when the data will be provided. The schedule and items to be reported shall match milestones identified in the project plan. In accordance with the schedule submitted by the executive, a paper and electronic copy of the reports shall be filed with the clerk of the council who shall retain a paper copy and distribute electronic copies to the chair of the budget and fiscal management committee, or its successor;

2. a. For some mandatory phased appropriation projects, one or more phases may run concurrently or the appropriation request may encompass multiple phases, such as projects with alternative delivery methods, projects requiring staged construction due to site constraints or operational needs or projects performed under a declaration of emergency.

b. When the appropriation request encompasses work performed in more than one phase of a mandatory phased appropriation project, not including the closeout phase, the executive shall submit as supporting data an explanation of the reasons necessitating appropriation for more than one phase, including, but not limited to, cost and schedule factors.

c. The executive shall also submit as supporting data a schedule for reporting those supporting items required by subsections B. through D. of this section to the council. The schedule and items to be reported shall match milestones identified in the project plan. In accordance with the schedule submitted by the executive, a paper and electronic copy of the reports shall be filed with the clerk of the council who shall retain a paper copy and distribute electronic copies to the chair of the budget and fiscal management committee, or its successor.

B. When the appropriation request encompasses work to be performed in the preliminary design phase of a mandatory phased appropriation project:

1. The executive shall provide:

a. identification of design criteria;

b. an estimate of preliminary design costs, start and end dates for the preliminary design phase and a rough order of magnitude cost estimate, which may be expressed as a range, for design and implementation phases;

c. a planned schedule that shows the anticipated start and finish dates for each major task for the preliminary design phase and, for the design and the implementation phases, the anticipated start and finish dates for major work through completion;

d. identification of stakeholders; and

e. identification of regulatory requirements and highlighting of any regulatory requirements that increase project risk.

2. The executive may also request up to ten percent of the funding for the design phase. The requirements of subsection C. of this section shall not apply to this partial design phase request.

C. When the appropriation request encompasses work to be performed in the design phase or acquisition phase of a mandatory phased appropriation project, the executive shall provide:

1. A description of the alternatives considered, including a summary of life-cycle cost analysis performed for feasible alternatives progressing to further design, and identify the recommended alternative or alternatives with detailed scope description;

2. A summary of the results of a formal risk assessment;

3. The project baseline, if set by the time of the appropriation request;

4. Affirmation that the implementing agency completed a cost estimate validation process to provide an independent evaluation of the project's cost estimates;

5. Report on status of environmental issues, including an affirmation that significant progress has been made in environmental review and public outreach, identification of steps remaining in the environmental review process, and summarizing of major issues;

6. Identification of permits, acquisitions, relocations and mitigations, and highlighting of any of these that present a significant risk to the project scope, schedule or budget; and

7. Affirmation that application for external funding has begun, if applicable.

D. When the appropriation request encompasses work to be performed in the implementation phase of a mandatory phased appropriation project, the executive shall provide:

1. Affirmation that estimates and contract documents reflect a level of design completion that is sufficient to support a final cost estimate and schedule for proceeding to procurement;

2. The ready date for proceeding with the selected procurement method for the project;

3. Affirmation that all required permits are in place in accordance with the project plan or else the status of pending approvals and the anticipated date of receipt;

4. Affirmation that all land acquisition, lease documents and partnership agreements are in place in accordance with the project plan or else the status of pending actions and anticipated date of receipt; and

5. Affirmation that the implementing agency completed a cost estimate validation process to provide an independent evaluation of the project's cost estimates. (Ord. 17930 § 14, 2014).

4A.130.040 Mandatory phased appropriation risk register and earned value management.

A.1. The implementing agency shall establish and maintain a risk register and document strategies to address identified risks for each mandatory phased appropriation project.

2. The implementing agency shall update the risk register at least quarterly, or more frequently should significant changes or additions be identified by the implementing agency.

B.1. The implementing agency shall employ earned value management on the design and implementation phases of mandatory phased appropriation projects to forecast variations in final project cost or completion date, based on progress to date.

2. The implementing agency shall develop earned value management tools and methods with a level of detail and scope that is appropriate for the phase of the project and the associated level of certainty regarding cost and schedule estimates.

3. The earned value analysis shall be updated at least monthly. (Ord. 17930 § 15, 2014).

4A.130.050 CIP lease based projects - phases - procedures.

A. For purposes of this section:

1. The planning phase of a lease-based project is the time during which the county develops the scope of work including an estimate of project size, construction cost and tenant improvements. The procurement process for the developer is completed in this phase.

2. The predevelopment phase of a lease-based project is the time during which the county in conjunction with the developer identifies and analyzes potential alternatives, selects the preferred alternative and evaluates the technical and economic feasibility of the project. The preferred alternative is engineered to approximately thirty percent design. The draft lease agreement is agreed to in principle by the developer and the executive at the completion of the predevelopment phase.

3. The lease phase of a lease-based project is when the executive requests council approval to enter into a lease agreement for the project.

B. When submitting a capital budget appropriation ordinance or a supplemental capital budget appropriation ordinance that encompasses work to be performed in the planning phase of a lease-based project, the executive shall provide as supporting data a cost estimate that details the anticipated cost for each major task required to complete the predevelopment phase. When a request for proposal has been issued by the county, the executive shall notify the council by filing a paper and electronic copy of a letter with the clerk of the council, who shall forward an electronic copy to all councilmembers and to the lead of the budget and fiscal management committee, or its successor.

C. When submitting a capital budget appropriation ordinance or a supplemental capital budget appropriation ordinance that encompasses work to be performed in the predevelopment phase of a lease-based project, the executive shall provide with the submittal an estimate of project size, construction cost and tenant improvements and a description of performance requirements and space needs.

D. When submitting an ordinance requesting council approval to enter into a lease agreement for a lease-based project, the executive shall provide with the submittal:

1. Identification of design criteria;
2. A financial analysis of the project;
3. The draft lease agreement agreed to by the executive and developer;
4. The development team's pro forma cost plan for the design and construction of the project;
5. A description and an analysis of the feasible alternatives considered, and identification of the recommended alternative;
6. A planned schedule that shows the anticipated start and finish dates for each major task, consistent with the development team's pro forma cost plan;
7. Identification of stakeholders;
8. Identification of regulatory requirements; and

9. A report on variance of predevelopment phase major task performance from the schedule and cost estimate provided for the predevelopment phase.

E. For any item required by subsections B. through D. of this section that the executive does not provide with the appropriation request, the executive shall provide with the submittal a detailed explanation of why it cannot be provided and, if the item is to be provided later, identify the date by which the item will be provided. (Ord. 17930 § 16, 2014: Ord. 16764 § 3, 2010. Formerly K.C.C. 4.04.246).

4A.150 CAPITAL PROJECT OVERSIGHT PROGRAM

Sections:

4A.150.010 Capital project oversight program

4A.150.010 Capital project oversight program.

A. The capital project oversight program is established within the auditor's office to enhance legislative oversight of the county's capital programs. Under the direction of the county auditor, the program shall provide the council with ongoing review and analysis of selected capital programs and projects administered by executive branch agencies and provide such reports and technical support activities to the legislative branch as the auditor deems appropriate or as may be requested by the council. The program shall provide the council with input on project development and management practices intended to increase the likelihood of successful delivery of capital projects within approved appropriation limits and stated scope and schedule commitments.

B. The work program for the capital project oversight program shall be included in the audit work program submitted for review and approval by the county council in accordance with K.C.C. 2.20.040. (Ord. 18799 § 17, 2018: Ord. 17930 § 18, 2014)

4A.160 JOINT ADVISORY GROUP

Sections:

4A.160.010 Establishment and purpose.

4A.160.020 Membership, chair and ex officio members.

4A.160.010 Establishment and purpose. The King County joint advisory group is hereby established to provide a forum for discussing a schedule of all legislation and early policy level dialogue between the executive and the council on major capital project and major real estate matters. The group shall be responsible for:

A. Review of upcoming legislative transmittals, including scheduling ramifications for capital projects;

B. Review of the scope, schedule and budget information for major capital projects;

C. Review of project risk assessment scores and making mandatory phased appropriation determinations for capital projects, as required by K.C.C. 4A.130.010;

D. Discussing emerging projects and issues, as well as ongoing proposals regarding;

1. Major capital projects with estimated overall project costs that exceed ten million dollars or a project with major policy considerations; and

2. major real estate projects with an estimated value greater than one million dollars or a real estate project with major policy considerations; and

E. Assisting with coordination of capital project and real estate management matters involving independent elected officials in King County government. (Ord. 17930 § 21, 2014: Ord. 14921 § 3, 2004. Formerly K.C.C. 4.06.010).

4A.160.020 Membership, chair and ex officio members.

A. The group members shall be the designee of the metropolitan King County council and designee of the executive. Group members may bring staff as needed to support the activities of the group.

B. The group, to be chaired by council or executive staff on an alternating basis every other month, shall meet monthly to discuss agenda items determined at least two days before the meeting. (Ord. 17930 § 24, 2014: Ord. 16960 § 16, 2010: Ord. 14921 § 5, 2004. Formerly K.C.C. 4.06.030).

4A.200 FUNDS

Sections:

- 4A.200.010 Definitions.
- 4A.200.020 Accounting funds - creation, abolishment authority - generally accepted accounting principles bases fund definitions used.
- 4A.200.030 Dedicated and nondedicated revenue.
- 4A.200.040 Fund manager duties and responsibilities - delegation.
- 4A.200.100 Airport capital fund.
- 4A.200.110 Airport fund.
- 4A.200.130 Animal bequest fund.
- 4A.200.140 Arts and cultural development fund.
- 4A.200.145 Automated fingerprint identification system fund.
- 4A.200.147 Behavioral health fund.
- 4A.200.148 Best starts for kids fund.
- 4A.200.150 Building repair and replacement fund.
- 4A.200.160 Business resource center fund.
- 4A.200.190 Climate Exchange fund.
- 4A.200.200 Code compliance and abatement fund.
- 4A.200.205 Community services operating fund.
- 4A.200.210 Conservation futures fund.
- 4A.200.215 County road construction fund.
- 4A.200.217 County road major maintenance fund.
- 4A.200.230 Department of community and human services administration fund.
- 4A.200.232 Department of community and human services technology capital fund.
- 4A.200.242 Department of executive services technology capital fund.
- 4A.200.250 Department of information technology capital fund.
- 4A.200.260 Department of information technology operating fund.
- 4A.200.261 Department of local services director's fund.
- 4A.200.2615 Department of natural resources and parks administration fund.
- 4A.200.263 Department of local services technology capital fund.
- 4A.200.264 Department of public health technology capital fund.
- 4A.200.265 Developmental disabilities fund.
- 4A.200.268 Emergency medical services fund.
- 4A.200.270 Employee benefits program fund.
- 4A.200.275 Employment and education fund.
- 4A.200.280 Enhanced 911 emergency communication system fund.
- 4A.200.2805 Enhanced 911 emergency communication system capital fund.
- 4A.200.281 Environmental health fund.
- 4A.200.283 Environmental resource fund.
- 4A.200.287 Equipment rental and revolving fund.

4A.200.290 Facilities management fund.
4A.200.295 Farmlands and open space acquisition fund.
4A.200.300 Financial gifts credited to trust and contribution fund.
4A.200.303 Financial management services fund.
4A.200.310 Flood control operating contract fund.
4A.200.314 Fund to reduce energy demand for cities fund.
4A.200.317 General fund technology capital fund.
4A.200.320 Geographic information systems fund.
4A.200.330 Grants tier 1 fund.
4A.200.340 Health and human services levy fund.
4A.200.350 Historical preservation and historical programs fund.
4A.200.355 Housing and community development fund.
4A.200.365 Immigrant and refugee assistance fund.
4A.200.370 Information technology services capital fund.
4A.200.372 Information technology strategy performance operating fund.
4A.200.380 Institutional network operating fund.
4A.200.383 Intercounty river improvement fund.
4A.200.390 Landfill reserve fund.
4A.200.395 Limited general obligation bond redemption fund.
4A.200.400 Local hazardous waste fund.
4A.200.410 Major maintenance reserve fund.
4A.200.418 Marine capital fund.
4A.200.420 Marine services operating fund.
4A.200.422 Public health administration fund.
4A.200.430 Mental illness and drug dependency fund.
4A.200.440 Mitigation payment system trust and agency fund.
4A.200.450 Motor pool equipment rental and revolving fund.
4A.200.455 Natural resources mitigation fund.
4A.200.460 Noxious weed control fund.
4A.200.465 Open space acquisition fund.
4A.200.470 Park facilities rehabilitation fund.
4A.200.480 Parks and recreation fund.
4A.200.490 Parks capital fund.
4A.200.500 Parks, recreation and open space fund.
4A.200.510 Parks trust and contribution fund.
4A.200.515 Permitting division fund.
4A.200.520 Public health fund.
4A.200.530 Public transportation infrastructure capital fund.
4A.200.540 Public transportation operating fund.
4A.200.545 Puget Sound emergency radio network capital fund.
4A.200.547 Puget Sound emergency radio network levy fund.
4A.200.550 Radio communication services capital improvement fund.
4A.200.560 Radio communications operating fund.
4A.200.570 Rainy day reserve fund.
4A.200.580 Real estate excise tax, number 1 fund.
4A.200.590 Real estate excise tax, number 2 fund.
4A.200.600 Recorder's operation and maintenance fund.
4A.200.610 Regional animal services fund.
4A.200.620 Risk abatement fund.
4A.200.630 Risk management fund.
4A.200.650 Roads capital fund.
4A.200.660 Roads operating fund.

- 4A.200.670 Self insurance reserve fund.
- 4A.200.680 Solid waste capital equipment recovery fund.
- 4A.200.690 Solid waste construction fund.
- 4A.200.695 Solid waste environmental reserve fund.
- 4A.200.700 Solid waste operating fund.
- 4A.200.710 Solid waste postclosure landfill maintenance fund.
- 4A.200.720 Surface water management fund.
- 4A.200.723 Surface water management construction fund.
- 4A.200.730 Transfer of development rights bank fund.
- 4A.200.737 Transit revenue fleet capital fund.
- 4A.200.740 Transit revenue fleet replacement fund.
- 4A.200.741 Transit revenue stabilization fund.
- 4A.200.743 Unlimited general obligation bond redemption fund.
- 4A.200.745 Urban reforestation and habitat restoration fund.
- 4A.200.747 Veterans, seniors and human services levy fund.
- 4A.200.748 Veterans services fund.
- 4A.200.750 Veterans services levy fund.
- 4A.200.760 Wastewater equipment rental and revolving fund.
- 4A.200.765 Water and land resources shared services fund.
- 4A.200.770 Water quality construction fund.
- 4A.200.780 Water quality general obligation bond fund.
- 4A.200.785 Water quality internally financed projects fund.
- 4A.200.790 Water quality operating fund.
- 4A.200.800 Water quality revenue bond fund.
- 4A.200.805 Working forest fund.
- 4A.200.810 Youth sports facilities grant fund.

Cross References:

Medical center building repair and replacement fund - See K.C.C. chapter 2.42

4A.200.010 Definitions. As used in this chapter, the following terms shall have the following meanings:

- A. "Manager" means the manager of the finance and business operations division.
- B. "First tier fund" means a fund that is listed or described as a first tier fund in this chapter.
- C. "Fund manager" means that person holding or exercising the powers of the position or office specified in this chapter as the manager for each fund. For any fund for which no fund manager is designated, the manager of the finance and business operations division shall be the fund manager.
- D. "Second tier fund" means a fund that is listed or described as a second tier fund in this chapter and that is not to be invested for its own benefit under the first paragraph of RCW 36.29.020. (Ord. 17527 § 2, 2012: Ord. 14743 § 8, 2003: Ord. 14561 § 18, 2002: Ord. 14199 § 33, 2001: Ord. 12076 § 8, 1995. Formerly K.C.C. 4.08.005).

4A.200.020 Accounting funds - creation, abolishment authority - generally accepted accounting principles bases fund definitions used.

- A. The council shall create by ordinance all accounting funds for which the council exercises appropriation authority.
- B. The manager of the finance and business operations division may establish administrative funds and subfunds for which appropriations might be required or are necessary to meet legal, administrative and accounting requirements. These funds and

subfunds shall be established consistent with generally accepted accounting principles and requirements. For all administrative funds and subfunds, the director of the department of executive services shall be the manager. The county may also establish trust and agency funds for its own resources that are not accounted for in other funds to comply with legal requirements or for fiscal management purposes.

C. The manager of the finance and business operations division may abolish administrative funds and subfunds when the original purpose for which the fund was created has been satisfied. Any residual balances contained in the abolished fund shall be transferred to other active funds with similar scope and related purposes. A report shall be transmitted to the council with the biennial budget or the biennial budget update that lists the closed funds, the amounts of residual balances, if any, and the active funds to receive residual balances.

D. This chapter uses generally accepted accounting principles bases fund definitions in K.C.C. 4A.10.112, 4A.10.222, 4A.10.250, 4A.10.251, 4A.10.252, 4A.10.300, 4A.10.325, 4A.10.330, 4A.10.365, 4A.10.435, 4A.10.467, 4A.10.562 and 4A.10.587. (Ord. 17751 § 3, 2014: Ord. 17527 § 10, 2013: Ord. 14199 § 36, 2001: Ord. 12076 § 7, 1995. Formerly K.C.C. 4.08.030).

4A.200.030 Dedicated and nondedicated revenue.

A. Revenues dedicated to a specific fund by law or voter-approved measure must be used in compliance with RCW 43.09.210.

B. Dedicated revenue in a fund shall be described in the section in this chapter creating the fund and shall be included in the fund's current financial plan.

C. Nondedicated revenue shall be included in a fund's current financial plan. In addition, any fund is eligible to receive interfund loans if approved by the executive finance committee. (Ord. 17527 § 11, 2013).

4A.200.040 Fund manager duties and responsibilities - delegation. Each fund manager shall review and approve all expenditures from each fund. (Ord. 17527 § 13, 2013: Ord. 14199 § 37, 2001: Ord. 12076 § 11, 1995. Formerly K.C.C. 4.08.035).

4A.200.100 Airport capital fund.

A. There is hereby created the airport capital fund.

B. The fund shall be a first tier fund. It is an enterprise capital fund.

C. The director of the department of executive services shall be the manager of the fund.

D. All receipts from the Federal Aviation Administration shall be deposited in the fund.

E. The fund shall remain intact from year to year and is pledged to the payment of both interest and bond redemption of those bonds that were issued for the acquisition, construction or maintenance of the King County international airport. (Ord. 18791 § 27, 2018: Ord. 17527 § 7, 2013).

4A.200.110 Airport fund.

A. There is hereby created the airport operating fund.

B. The fund shall be a first tier fund. It is an enterprise fund.

C. The director of the department of executive services shall be the manager of the fund.

D. All receipts from the operation of the King County international airport shall be deposited in the airport operating fund.

E. The fund shall remain intact from year to year, and is pledged to the payment of all operating expenses of the King County international airport, and for the payment of all future operations of the airport facilities. (Ord. 18791 § 28, 2018: Ord. 17527 § 6, 2013: Ord. 12076 § 12, 1995. Formerly K.C.C. 4.08.020).

4A.200.130 Animal bequest fund.

A. There is hereby created the animal bequest fund.
B. The fund shall be a first tier fund. It is a special revenue fund.
C. The director of the department of executive services shall be the manager of the fund.

D. All receipts and earnings from gifts, bequests and donations shall be deposited to the fund.

E. The fund may only be used in accordance with donor restrictions and for regional animal services purposes, including but not limited to housing of animals, medical attention for animals, public education, animal shelter improvements and such other purposes that further the general welfare of animals. (Ord. 17527 § 138, 2013: Ord. 16861 § 3, 2010. Formerly K.C.C. 4.08.410).

4A.200.140 Arts and cultural development fund.

A. There is hereby created the arts and cultural development fund.
B. The fund shall be considered a first tier fund. It is a special revenue fund.
C. The director of the department of executive services shall be the manager of the fund.

D. The fund shall receive and transfer to the cultural development authority a variety of revenues including, but not limited to, general fund revenues, hotel-motel tax revenues and public art revenues.

E. Revenues deposited in the arts and cultural development fund shall be transferred to the cultural development authority in accordance with K.C.C. 2.49.170.

F. Appropriation of moneys to the arts and cultural development fund for the public art program shall be made annually based upon the county's six-year capital improvement program plan and in accordance with the calculation basis described in K.C.C. chapter 4.40. Public art revenues appropriated to the arts and cultural development fund and transferred to the cultural development authority shall be used only for the purposes in K.C.C. chapter 4.40 and shall be subject to K.C.C. chapters 2.46 and 4.40.

G. Hotel-motel tax revenues collected by the county under RCW 67.28.180(3)(a) shall be appropriated to the arts and cultural development fund and transferred to the cultural development authority, and shall be used only for the purposes in K.C.C. chapter 4.42* and shall be subject to K.C.C. chapter 2.48 and 4.42*.

H. Appropriation of funds to the King County arts and cultural development fund for the public art program shall be made annually consistent with the county's six-year capital improvement program plan and in accordance with the calculation basis described in K.C.C. chapter 4.40. Public art revenues appropriated to the King County arts and cultural development fund and transferred to the cultural development authority shall be used only for the purposes established in K.C.C. chapter 4.40 and shall be subject to K.C.C. chapters 2.46 and 4.40.

I. Hotel-motel tax revenues collected by the county under RCW 67.28.180(3)(a) shall be appropriated to the arts and cultural development fund and transferred to the cultural development authority, and shall be used only for the purposes established in K.C.C. chapter 4.42* and shall be subject to K.C.C. chapter 2.48 and 4.42*. (Ord. 17527 § 59, 2013: Ord. 14482 § 54, 2002: Ord. 14440 § 1, 2002: Ord. 12076 § 24, 1995. Formerly K.C.C. 4.08.190).

***Reviser's note: K.C.C. chapter 4.42 was recodified or otherwise disposed of by Ordinance 17291 in 2012 (K.C.C. 4.42.020 was repealed, K.C.C. 4.42.025 was recodified as K.C.C. 2.48.101, K.C.C. 4.42.090 was recodified as K.C.C. 2.39A.010, K.C.C. 4.42110 was recodified as K.C.C. 4A.520.010 and K.C.C. 4.42.122 was recodified as K.C.C. 4A.520.020).**

4A.200.145 Automated fingerprint identification system fund.

- A. There is hereby created the automated fingerprint identification system fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The regional director of the automated fingerprint identification system agency shall be the manager of the fund.
- D. The fund shall account for the proceeds of the property tax levy approved by the voters of King County on November 6, 2012, in excess of the levy limitation contained in chapter 84.55 RCW. The six-year levy commencing in 2013 has been approved by the voters for the express purpose of paying costs associated with the provision of regional automated fingerprint identification services for King County's law enforcement agencies.
- E. Levy moneys in the fund shall be used in accordance with those described in Ordinance 17381, Section 5. Eligible expenditures from the fund include the necessary software and hardware operations and maintenance expenses, salaries, benefits, training, office and laboratory supplies and equipment, work space, contracted goods and services, related studies and research, administration and other costs incidental to the operation and enhancement of the regional program.
- F. The fund shall be considered a fund through the life of the levy approved in 2012 and any successive levies, unless otherwise required by ordinance. (Ord. 17752 § 1, 2014).

4A.200.147 Behavioral health fund.

- A. There is hereby created the behavioral health fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of community and human services shall be the manager of the fund.
- D. The fund shall be used to collect revenue from federal, state and other funding sources and to expend funds for behavioral health treatment and services and related administration. (Ord. 18169 § 5, 2015: Ord. 18169 § 4, 2015: Ord. 17752 § 18, 2014. Formerly K.C.C. 4A.200.427).

4A.200.148 Best starts for kids fund.

- A. There is hereby created the best starts for kids fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of community and human services shall be the manager of the fund.
- D.1. The fund shall account for the proceeds of the property tax levy approved by the voters of King County, in accordance with Ordinance 18088 on November 3, 2015, in excess of the levy limitation contained in chapter 84.55 RCW. The six-year levy commencing in 2016, has been approved by the voters for the express purpose of paying costs as outlined in Ordinance 18088, Section 5.
- 2. Out of the first year's levy proceeds:
 - a. nineteen million dollars shall be used to plan, provide and administer a youth and family homelessness prevention initiative; and
 - b. such sums as are necessary to provide for the costs and charges incurred by the county that are attributable to the election.

3. The remaining levy proceeds shall be used to plan, provide and administer the provision of a wide range of strategies to:

a. improve health and well-being outcomes of children and youth, as well as the families and the communities in which they live, including, but not limited to, by ensuring adequate services and supports for pregnant individuals and newborns; access to safe and healthy food; support for hospitals and other mental health providers in King County to provide children and youth with access to mental health services; and developmental screening for children and youth;

b. prevent and intervene early on negative outcomes, including, but not limited to, chronic disease, mental illness, substance abuse, homelessness, domestic violence and incarceration;

c. reduce inequities in outcomes for children and youth in the county; and

d. strengthen, improve, better coordinate, integrate and encourage innovation in health and human services systems and the agencies, organizations and groups addressing the needs of children and youth, their families and their communities.

4. Of the eligible expenditures described in subsection D.3. of this section:

a. fifty percent shall be used to plan, provide and administer strategies focused on children and youth under five years old and their caregivers, pregnant individuals and for individuals or families concerning pregnancy. Of these moneys, not less than forty-two million eight hundred thousand dollars shall be used to provide health services, such as maternity support services and nurse family partnership home visiting program services;

b. thirty-five percent shall be used to plan, provide and administer strategies focused on children and youth ages five through twenty-four years old;

c. ten percent shall be used to plan, provide and administer communities of opportunity; and

d. five percent shall be used to plan, fund and administer the following:

(1) evaluation and data collection activities;

(2) activities designed to improve the delivery of services and programs for children and youth and their communities;

(3) services identified in subsection D.3. of this section provided by metropolitan park districts in King County. Of these moneys identified in this subsection D.4.d.(3), an amount equal to the lost revenues to the metropolitan park districts resulting from prorationing as mandated by RCW 84.52.010, up to one million dollars, shall be provided to those metropolitan park districts if authorized by the county council by ordinance; and

(4) services identified in subsection D.3. of this section provided by fire districts, in an amount equal to the lost revenues to the fire districts in King County resulting from prorationing, as mandated by RCW 84.52.010, for those services, to the extent the prorationing was caused solely by the levy and if authorized by the county council by ordinance. (Ord. 18618 § 113, 2017; Ord. 18203 § 1, 2015).

4A.200.150 Building repair and replacement fund.

A. There is hereby created the building repair and replacement fund.

B. Except as otherwise provided in subsection E. of this section, the fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of executive services shall be the manager of the fund.

D. The fund shall provide for the receipt of revenues and disbursement of expenditures used to accommodate major building functions and programmatic infrastructure investment projects in existing county-owned buildings or for building replacement.

E. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18396 § 1, 2016: Ord. 17527 § 45, 2013: Ord. 14230 § 2, 2001: Ord. 14199 § 42, 2001: Ord. 12076 § 18, 1995. Formerly K.C.C. 4.08.110).

4A.200.160 Business resource center fund.

- A. There is hereby created the business resource center fund
- B. The fund shall be a second tier fund. It is an internal service fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.
- E. The fund shall be used to provide services in support of financial and budget enterprise software. (Ord. 18396 § 2, 2016: Ord. 17527 § 26, 2013: Ord. 16976 § 3, 2010. Formerly K.C.C. 4.08.058).

4A.200.190 Climate Exchange fund.

- A. There is hereby created the Climate Exchange fund, classified as a special revenue fund, for the purpose of accounting for any revenue generated by the sale of carbon credits and other emission credits, and the expenditures incurred for the purchase of carbon credits or other emission credits, in accordance with the rules of emissions trading programs in which the county may participate. Carbon credits include but are not limited to those credits sold or purchased through the Chicago Climate Exchange. This fund may also be used for the purpose of accounting for the sale or purchase of other emission credits as the county may develop.
- B. Any financial benefit that accrues to the county from the sale of carbon or other emissions credits shall be appropriately invested in actions that either reduce emissions or address global warming impacts, or both.
- C. The office of performance, strategy and budget shall be the fund manager for the Climate Exchange fund.
- D. For investment purposes, the Climate Exchange fund shall be considered a first tier fund. (Ord. 17527 § 24, 2013: Ord. 17485 § 3, 2012: Ord. 15556 § 3, 2006. Formerly K.C.C. 4.08.057).

4A.200.200 Code compliance and abatement fund.

- A. There is hereby created the code compliance and abatement fund.
- B. The fund is a first tier fund as described in this chapter. It is a special revenue fund.
- C. The director of the department of local services shall be the manager of the fund.
- D. All moneys collected from the assessment of civil penalties, from cleanup restitution payments to the agency, from the recovery of the costs of pursuing code compliance and abatement and from the recovery of abatement costs shall be deposited in the fund.
- E. The fund shall support abatement and code enforcement administrative costs, including, but not limited to, personnel costs, and shall be accounted for through either creation of a fund or other appropriate accounting mechanism in the department issuing the citation or notice and order under which the abatement occurred.
- F. Withdrawals from the moneys collected under this section for the purpose of funding administrative costs within the code enforcement section of the department of local services shall not exceed one hundred seventy-five thousand dollars in a calendar year. (Ord. 18791 § 29, 2018: Ord. 17752 § 2, 2014: Ord. 17527 § 156, 2013: Ord.

17420 § 128, 2012: Ord. 16278 § 21, 2008: Ord. 14815 § 1, 2003: Ord. 14526 § 4, 2002: Ord. 13263 § 33, 1998. Formerly K.C.C. 23.24.140).

4A.200.205 Community services operating fund.

- A. There is hereby created the community services operating fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of community and human services shall be the manager of the fund.
- D. The fund shall be used to collect revenue from state, local and other funding sources and to expend direct service and related administration dollars to support a broad array of human services for children and families to help them achieve self-sufficiency. (Ord. 17926 § 2, 2014: Ord. 17752 § 2, 2014: Ord. 17527 § 113, 2013: Ord. 15961 § 2, 2007. Formerly K.C.C. 4A.200.170 and 4.08.321).

4A.200.210 Conservation futures fund.

- A. There is hereby created the conservation futures fund
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All moneys generated by the conservation futures tax levy upon all taxable property in King County authorized by RCW 84.34.230 shall be deposited in the fund.
- E. The fund shall be used for the purposes of K.C.C. chapter 26.12. (Ord. 17527 § 38, 2013: Ord. 14714 § 3, 2003. Formerly K.C.C. 4.08.085).

4A.200.215 County road construction fund.

- A. There is hereby created the county road construction fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of local services shall be the manager of the fund.
- D. All receipts from transfers from the roads operating fund, bond proceeds, grants and other revenues for road division construction projects shall be deposited in the fund. (Ord. 18791 § 30, 2018: Ord. 18323 § 1, 2016).

4A.200.217 County road major maintenance fund.

- A. There is hereby created the county road major maintenance fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of local services shall be the manager of the fund.
- D. All receipts from transfers from the roads operating fund, bond proceeds, grants and other revenues for county road preservation and major maintenance projects with an appropriation shall be deposited in the fund. (Ord. 18791 § 31, 2018: Ord. 18323 § 2, 2016).

4A.200.230 Department of community and human services administration fund.

- A. There is hereby created the department of community and human services administration fund.
- B. The fund shall be a first tier fund as described in this chapter. It is a special revenue fund.
- C. The director of the department of community and human services shall be the manager of the fund.

D. Receipts from charges to other divisions within the department of community and human services shall be deposited in the fund.

E. The fund shall be used for the administration of the department of community and human services. (Ord. 17356 § 2, 2013).

4A.200.232 Department of community and human services technology capital fund.

A. There is hereby created the department of community and human services technology capital fund.

B. The fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of community and human services shall be the manager of the fund.

D. The fund shall account for the proceeds of receipts from transfers from operating funds, bond proceeds, grants, and other revenues identified in the budget process to support approved technology projects. Receipts will be transferred into the capital fund on a reimbursable or scheduled basis.

E. The fund shall be used to support technology capital projects which support the operations of the department of community and human services.

F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18662 § 1, 2018).

4A.200.242 Department of executive services technology capital fund.

A. There is hereby created the department of executive services technology capital fund.

B. The fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of executive services shall be the manager of the fund.

D. The fund shall account for the proceeds of receipts from transfers from operating funds, bond proceeds, grants, and other revenues identified in the budget process to support approved technology projects. Receipts will be transferred into the capital fund on a reimbursable or scheduled basis.

E. The fund shall be used to support technology capital projects which support the operations of the department of executive services.

F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18662 § 2, 2018).

4A.200.250 Department of information technology capital fund.

A. There is hereby created the department of information technology capital fund.

B. Except as otherwise provided in subsection E. of this section, the fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All revenues identified in the budget ordinance shall be deposited in the fund.

E. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18396 § 3, 2016: Ord. 17527 § 101, 2013: Ord. 17142 § 16, 2011: Ord. 14306 § 1, 2002. Formerly K.C.C. 4.08.299).

4A.200.260 Department of information technology operating fund.

A. There is hereby created the department of information technology operating fund.

B. The fund shall be a second tier fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.

E. The fund shall provide for the receipt of revenues and disbursement of expenditures for the assets, liabilities, revenues and expenditures pertaining to the department of information technology. (Ord. 18396 § 4, 2016: Ord. 17527 § 99, 2013: Ord. 17142 § 15, 2011: Ord. 14005 § 7, 2000. Formerly K.C.C. 4.08.298).

4A.200.261 Department of local services director's office fund.

A. There is hereby created the department of local services director's office fund.

B. The fund is a first tier fund. It is a special revenue fund.

C. The director of the department of local services shall be the manager of the fund.

D. Receipts from charges to other funds within the department of local services, cost allocations to other county agencies and other dedicated revenue sources shall be deposited in the fund. (Ord. 18791 § 32, 2018).

4A.200.2615 Department of natural resources and parks administrative fund.

A. There is hereby created the department of natural resources and parks administration fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All receipts received from administration charges for climate change initiatives and other administrative functions shall be deposited in this fund.

E. Moneys in the fund shall only be used to support the department's management, operations, and administrative activities associated with the countywide climate action plan and other department administrative functions. (Ord. 18829 § 1, 2018).

4A.200.263 Department of local services technology capital fund.

A. There is hereby created the department of local services technology capital fund.

B. The fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of local services shall be the manager of the fund.

D. The fund shall account for the proceeds of receipts from transfers from operating funds, bond proceeds, grants, and other revenues identified in the budget process to support approved technology projects. Receipts will be transferred into the capital fund on a reimbursable or scheduled basis.

E. The fund shall be used to support technology capital projects which support the operations of the department of local services.

F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18791 § 35, 2018: Ord. 18662 § 3, 2018).

4A.200.264 Department of public health technology capital fund.

A. There is hereby created the department of public health technology capital fund.

B. The fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of public health shall be the manager of the fund.

D. The fund shall account for the proceeds of receipts from transfers from operating funds, bond proceeds, grants, and other revenues identified in the budget process to support approved technology projects. Receipts will be transferred into the capital fund on a reimbursable or scheduled basis.

E. The fund shall be used to support technology capital projects which support the operations of the department of public health.

F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18662 § 4, 2018).

4A.200.265 Developmental disabilities fund.

A. There is hereby created the developmental disabilities fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D. The fund shall be used to collect revenue from federal, state and other funding sources and to expend funds for developmental disabilities services and related administration. (Ord. 18830 § 1, 2018; Ord. 17752 § 5, 2014).

4A.200.268 Emergency medical services fund.

A. There is hereby created the emergency medical services fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of public health shall be the manager of the fund.

D. All receipts in the fund shall be used for the following purposes:

1. Accounting for the proceeds of the property tax levy approved by the voters of King County on November 5, 2013, in excess of the levy limitation contained in chapter 84.55 RCW. The six-year levy, commencing in 2014, was approved by the voters for the express purpose of paying costs associated with the provision of emergency medical care or emergency medical services, as authorized by 84.52.069 RCW;

2. Accounting for grant funds received by emergency medical services division or accounting for grants related to research, evaluation, education, and provision of emergency medical services and restricted to the uses specified in the grant; and

3. Accounting for funds received from other revenue sources, including entrepreneurial programs and patent revenues.

E. The fund shall be considered a fund through the life of the levy approved in 2013 and any successive levies, unless otherwise required by ordinance. (Ord. 17925 § 1, 2014; Ord. 17752 § 6, 2014).

4A.200.270 Employee benefits program fund.

A. There is hereby created an employee benefits program fund.

B. The fund shall be a first tier fund. It is an internal service fund.

C. The director of the department of human resources shall be the manager of the fund.

D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.

E.1. The fund shall provide for the receipt of revenues and disbursement of expenditures related to the dental, medical, life, and disability insurance claims, and other benefit plans of county employees, including the costs of administration. The fund shall seek to maintain an excess of assets over liabilities for each of the benefit programs accounted for by the fund.

2. Premium rates for the fund shall be established such that sufficient revenues shall accrue to the fund to pay for the cost of each program's functions and all indirect costs

allocated to that program, as determined by the fund manager, and such that the cost of the program shall be borne by the participants of the program. Such rates shall take into consideration, but need not be limited to, the following factors: premium and administrative costs for dental, medical, life insurance and other benefit programs; claims reimbursement costs; county indirect costs; self-insured loss stabilization reserves; and income earned from the investment of available fund balance.

3. The fund manager is hereby authorized to charge each county department and agency at the end of each fiscal month a sum of money that represents the number of employees of that department and agency covered by an employer-paid benefit plan that month times the monthly premium established for that plan. The fund manager is also hereby authorized to charge county employees, retired employees and others, at the end of each fiscal month, a sum of money that represents the monthly premium established for the program for which the person is enrolled. (Ord. 18793 § 28, 2018: Ord. 17527 § 28, 2013: Ord. 12076 § 14, 1995. Formerly K.C.C. 4.08.060).

4A.200.275 Employment and education resources fund.

A. There is hereby created the employment and education resources fund.

B. The fund shall be a second tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D. The fund shall be used to collect revenue from federal, state and other funding sources and to expend direct service and related administration dollars to support comprehensive employment and training services for adults and youth to help them achieve self-sufficiency. (Ord. 17752 § 7, 2014).

4A.200.280 Enhanced 911 emergency communication system fund.

A. There is hereby created an enhanced 911 emergency communication system fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All receipts from the taxes imposed under K.C.C. 4A.510.200, 4A.510.210, 4A.510.220, 4A.510.230, 4A.510.240 and 4A.510.250 shall be deposited in the fund.

E. The fund shall provide for the receipt of revenues and disbursement of expenditures related to the provision of an enhanced 911 emergency communication system in King County. (Ord. 18551 § 3, 2017: Ord. 17527 § 30, 2013: Ord. 5868 §§ 1-2, 1982. Formerly K.C.C. 4.08.065).

4A.200.2805 Enhanced 911 emergency communication system capital fund.

A. There is hereby created the enhanced 911 emergency communication system capital fund.

B. The fund shall be a first tier fund. It is a capital projects fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All receipts from transfers from the enhanced 911 emergency communication system fund, bond proceeds, grants, and other revenues for enhanced 911 with a capital appropriation shall be deposited in the fund.

E. The fund shall be used to support capital projects and equipment replacement related to the provision of an enhanced 911 emergency communication system in King County. (Ord. 18551 § 4, 2017: Ord. 18386 § 1, 2016).

4A.200.281 Environmental health fund.

- A. There is hereby created the environmental health fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of public health shall be the manager of the fund.
- D. The fund shall account for the proceeds of receipts from federal, state and local sources, including license and permit fees administered by environmental health, and shall be deposited in the fund.
- E. The fund shall be used to support environmental health activities and related administration. (Ord. 18229 § 1, 2016: Ord. 17925 § 2, 2014).

4A.200.283 Environmental resource fund.

- A. There is hereby created the environmental resource fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All moneys from the city of Tacoma as mitigation for its pipeline project shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose of paying all or any part of capital projects related to ecosystem restoration projects in the Green River basin. (Ord. 17752 § 8, 2014).

4A.200.287 Equipment rental and revolving fund.

- A. There is hereby created the equipment rental and revolving fund.
- B. The fund is a first tier fund. The fund is an internal service fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All receipts from rates charged for full cost recovery for the fund's services to county agencies shall be deposited in the fund. (Ord. 18791 § 36, 2018: Ord. 17752 § 10, 2014: Ord. 17527 § 162, 2013. Formerly K.C.C. 4A.200.640).

4A.200.290 Facilities management fund.

- A. There is hereby created the facilities management fund.
- B. The fund shall be a second tier fund. It is an internal service fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.
- E. The fund shall support building operations and maintenance with respect to county facilities. (Ord. 18396 § 5, 2016: Ord. 17527 § 89, 2013: Ord. 14199 § 47, 2001: Ord. 11591 § 1, 1994. Formerly K.C.C. 4.08.290).

4A.200.295 Farmlands and open space aquisition fund.

- A. There is hereby created a farmlands and open space acquisition fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. Moneys for purchase of agriculture development rights or improvements on agriculture land owned by the county shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose of paying all or any part of capital projects related to acquiring agricultural development rights or making improvements on agriculture lands owned by the county. (Ord. 17752 § 11, 2014).

4A.200.300 Financial gifts trust and contribution fund.

- A. A financial gifts trust and contribution fund is hereby created.
- B. The fund is a first tier fund. It is a special revenue fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All gifts, bequests and donations of financial assets to the county for purposes specified by the grantor shall be deposited and credited to the fund, except as authorized in K.C.C. 2.80.053, 2.80.055, 2.80.060, 2.80.070, 2.80.080 and K.C.C. 2.80.090.
- E. The moneys shall be used for the purposes specified in the gift, bequest or donation. Each gift, bequest or donation to the county for a specified purpose shall be accounted for individually within the fund until that gift, bequest or donation has been fully expended. (Ord. 18254 § 5, 2016: Ord. 12075 § 19, 1995. Formerly 2.80.020).

4A.200.303 Financial management services fund.

- A. There is hereby created the financial management services fund.
- B. The fund shall be a second tier fund. It is an internal services fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund. (Ord. 18396 § 6, 2016: Ord. 17752 § 13, 2014).

4A.200.310 Flood control operating contract fund.

- A. There is hereby created the flood control operating contract fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. The fund shall provide for the revenues to and expenditures by the county, on behalf of the King County flood control zone district, as established in K.C.C. 2.110.010, in performance of services associated with the operating functions of the district. (Ord. 17527 § 132, 2013: Ord. 15968 § 1, 2007. Formerly K.C.C. 4.08.380).

4A.200.314 Fund to reduce energy demand for cities fund.

- A. There is hereby created the fund to reduce energy demand for cities fund.
- B. The fund shall be a first tier fund. The fund is a special revenue fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. Revenues for the fund to reduce energy demand for cities program shall be deposited in the fund, including bond proceeds and city loan repayments.
- E. Moneys in the fund shall only be used for loans to cities under the fund to reduce energy demand for cities program, for debt service payments for county bonds issued for the program, to pay other financing for the program, or for other county programmatic costs. (Ord. 18755 § 1, 2018).

4A.200.317 General fund technology capital fund.

- A. There is hereby created the general fund technology capital fund.
- B. The fund shall be a second tier fund. It is a capital projects fund.
- C. The director of the office of performance, strategy and budget shall be the manager of the fund.
- D. The fund shall account for the proceeds of receipts from transfers from operating funds, bond proceeds, grants, and other revenues identified in the budget process to support approved technology projects. Receipts will be transferred into the capital fund on a reimbursable or scheduled basis.

E. The fund shall be used to support technology capital projects which support the operations of the general fund.

F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18662 § 5, 2018).

4A.200.320 Geographic information systems fund.

A. There is hereby created the geographic information systems fund.

B. The fund shall be a second tier fund. It is an internal service fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund. (Ord. 17527 § 86, 2013: Ord. 17142 § 11, 2011: Ord. 14270 § 2, 2001. Formerly K.C.C. 4.08.275).

4A.200.330 Grants tier 1 fund.

A. There is hereby created the grants tier 1 fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of executive services shall be the manager of the fund.

D. All receipts from grants made to the county that are received by general fund agencies shall be deposited in the fund.

E. The moneys shall be used for the purposes that are mandated by the grants [, and interest shall accrue in the grants]* in accordance with grant restrictions and as mandated by federal, state or local laws. (Ord. 17527 § 123, 2013: Ord. 14222 § 2, 2001. Formerly K.C.C. 4.08.335).

***Reviser's note: Added in Ordinance 17527, but not underlined in accordance with K.C.C. 1.24.075.**

4A.200.340 Health and human services levy fund.

A. There is hereby created the health and human services levy fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D.1. All receipts in the fund shall be used for the purpose of accounting for the proceeds of the property tax levy approved by the voters of King County on November 8, 2005, in excess of the levy limitation contained in chapter 84.55 RCW. This six-year levy commencing in 2006, has been approved by the voters for the express purpose of paying costs associated with the provision of regional health and human services to a wide range of low-income people in need of such services, including, but not limited to, services for veterans, military personnel and their families, services for children and youth, the elderly, the unemployed and underemployed and for services specific to veterans' needs such as treatment for posttraumatic stress disorder and specialized employment assistance. It also funds a range of regional health and human services and related capital facilities including, but not limited to, housing assistance, homelessness prevention, mental health counseling substance abuse prevention and treatment and employment assistance.

2. The fund shall account for the proceeds of the property tax levy approved by the voters of King County on August 16, 2011, in excess of the levy limitation contained in chapter 84.55 RCW. The six-year levy commencing in 2012 has been approved by the voters for the express purpose of paying costs associated with the provision of regional health and human services to a wide range of low-income people in need of such services, including, but not limited to, services for veterans, military personnel and their

families, services for children and youth, the elderly, the unemployed and underemployed and for services specific to veterans' needs such as treatment for posttraumatic stress disorder and specialized employment assistance. It also funds a range of regional health and human services and related capital facilities including, but not limited to, housing assistance, homelessness prevention, mental health counseling substance abuse prevention and treatment and employment assistance

E. In accordance with Ordinance 17072, Section 4, the proceeds of the six-year levy shall be divided to place fifty percent of the levy proceeds in one fund designated for the provision of regional health and human services for veterans, military personnel and their families. The remaining fifty percent of the levy proceeds shall be placed in another fund designated for the provision of regional health and human services to a wide range of low-income people in need of such services. [For investment purposes, the health and human services levy fund shall be considered a first tier fund.]* (Ord. 17527 § 115, 2013: Ord. 15551 § 3, 2006. Formerly K.C.C. 4.08.322).

***Reviser's note: Omitted from Ordinance 17527, but not deleted in accordance with K.C.C. 1.24.075.**

4A.200.350 Historical preservation and historical programs fund.

A. There is hereby created the historical preservation and historical programs fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All receipts from the surcharge to promote historical preservation or historical programs as allowed under RCW 36.22.170 shall be deposited in the fund.

E. The fund shall provide for the receipt of revenues and the disbursement of expenditures of the one dollar surcharge to promote historical preservation or historical programs as allowed under RCW 36.22.170. (Ord. 17527 § 64, 2013: Ord. 16835 § 1, 2010. Formerly K.C.C. 4.08.199).

4A.200.355 Housing and community development fund.

A. There is hereby created the housing and community development fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D.1. The fund shall be used to collect revenue from federal, state and other funding sources to support housing and community development projects.

2. Moneys in the fund shall be expended consistent with applicable funding sources to support:

(a) noncounty organization projects that acquire, renovate or construct housing for very low to moderate-income individuals and families, including homeless households and households with special housing needs;

(b) operating costs for housing projects identified in subsection D.2.a. of this section, rental assistance and services for low-income individuals and families, including homeless households and households with special housing needs;

(c) noncounty organization projects related to community development activities; and

(d) county costs to administer this fund.

3. When moneys in the fund are used to support housing projects identified in subsection D.2.a. of this section, the noncounty organization shall grant King County a property interest in each project, in a form acceptable to the county. (Ord. 18387 § 4, 2016: Ord. 17752 § 12, 2014. . Formerly K.C.C. 4A.200.297).

4A.200.365 Immigrant and refugee assistance fund.

- A. There is hereby created the immigrant and refugee assistance fund.
- B. The fund shall be a first tier fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. The fund shall be used to collect revenue from state, local and other funding sources and to expend direct service and related administration dollars to provide legal representation for indigent immigrants and refugees in deportation proceedings in immigration court and to support citizenship services for these citizens. The fund may also be used for English language classes for immigrants and refugees. (Ord. 18665 § 10, 2018).

4A.200.370 Information technology services capital fund.

- A. There is hereby created the information technology services capital fund.
- B. Except as otherwise provided for in subsection F. of this section, the fund shall be a second tier fund. It is a capital projects fund.
- C. The director of the department of information technology shall be the manager of the fund.
- D. All revenues identified in the budget ordinance to be verified in the annual CIP revenue verification process shall be deposited in the fund.
- E. The fund shall account for countywide assets, liabilities, revenues and expenditures of information technology capital projects managed by the department of information technology.
- F. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18396 § 7, 2016: Ord. 17527 § 97, 2013: Ord. 17142 § 14, 21011: Ord. 14199 § 49, 2001: Ord. 14008 § 1, 2000. Formerly K.C.C. 4.08.297).

4A.200.372 Information technology strategy performance operating fund.

- A. There is hereby created the information technology strategy and performance operating fund.
- B. The fund shall be a second tier fund. It is an internal service fund.
- C. The director of the department of information technology shall be the fund manager.
- D. The purpose of the information technology strategy and performance operating fund is to account for the assets, liabilities, revenues and expenditures pertaining to the information technology strategy and performance operations including the chief information officer, the strategic planning office, performance evaluation, information technology governance and information technology security and privacy.
- E. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund. (Ord. 18396 § 8, 2016: Ord. 17752 § 15, 2014).

4A.200.380 Institutional network operating fund.

- A. There is hereby created an institutional network operating fund.
- B. The fund shall be a first tier fund. It is an enterprise fund.
- C. The director of the department of information technology shall be the manager of the fund.
- D. The fund shall provide for the receipt of revenues and disbursement of expenditures for operating revenues, operating expenditures, operating assets and operating liabilities of the institutional network program. (Ord. 17527 § 125, 2013: Ord. 17142 § 17, 2011: Ord. 14227 § 2, 2001. Formerly K.C.C. 4.08.340).

4A.200.383 Intercounty river improvement fund.

- A. There is hereby created the intercounty river improvement fund.
- B. The fund is a second tier fund. It is a special revenue fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All moneys from the intercounty river improvement levy shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose of paying all or any part of the cost and expense of providing flood control in the White River basin. (Ord. 17752 § 16, 2014).

4A.200.390 Landfill reserve fund.

- A. There is hereby created a landfill reserve fund.
- B. The fund shall be a first tier fund. It is an enterprise capital fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. The executive's proposed annual budget shall specify a per-ton amount, included within the solid waste disposal fees approved by council, that shall be used to provide revenue backing for projects budgeted in the landfill reserve fund and an associated transfer from the solid waste fund to the landfill reserve fund. The transfers to and from the landfill reserve fund should occur monthly.
- E. All moneys deposited into the landfill reserve fund in accordance with this section shall be appropriated and used only for the management and replacement of King County landfills as follows:
 - 1. Landfill closure and site restoration, including design work.
 - 2. Reserve moneys for postclosure maintenance including but not limited to environmental monitoring, leachate pretreatment, gas extraction and site maintenance.
 - 3. Facility relocation of existing support facilities as existing landfill disposal areas are closed and new areas developed, including design work.
 - 4. New area development to provide new disposal areas within a landfill, including design work.
 - 5. Facilities or programs to improve, replace or extend the life of system capital facilities or to acquire additional landfill space outside of the county. (Ord. 17527 § 16, 2013; Ord. 14811 § 7, 2003; Ord. 12764 § 1, 1997; Ord. 12076 § 13, 1995. Formerly K.C.C. 4.08.045).

4A.200.395 Limited general obligation bond redemption fund.

- A. There is hereby created the limited general obligation bond redemption fund.
- B. The fund shall be a first tier fund. It is a debt service fund.
- C. The director of the finance and business operations division shall be the fund manager.
- D. The fund is used to account for the accumulation of resources that are restricted, committed or assigned for, and the payment of long-term and short-term debt principal and interest. (Ord. 17752 § 17, 2014).

4A.200.400 Local hazardous waste fund.

- A. There is hereby created the local hazardous waste fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of public health shall be the manager of the fund.
- D. All receipts collected according to the local hazardous waste fee schedule set by the board of health shall be deposited in the fund.

E.1. The King County board of health, or its designated representative, shall be responsible for the administration of the local hazardous waste fund including the preparation and issuance of operating procedures deemed necessary to insure the proper administrative implementation of the policies governing the purpose and use of the fund.

2. The fund shall accumulate and disburse financial resources for the implementation of the local hazardous waste management program as described in the Local Hazardous Waste Management Plan for Seattle-King County.

F. King County indirect overhead cost allocation charges shall not be levied directly against the fund. (Ord. 17527 § 49, 2013: Ord. 9948 § 1, 1991. Formerly K.C.C. 4.08.150).

4A.200.410 Major maintenance reserve fund.

A. There is hereby created the major maintenance reserve fund.

B. Except as otherwise provided in subsection H. of this section, the fund shall be a second tier fund. It is a capital projects fund.

C. The director of the department of executive services shall be the manager of the fund.

D. The purpose of the fund is to provide for the periodic replacement or repair of major building systems and components at King County facilities maintained by the facilities management division so that each building will realize its full useful life. Expenditures from the fund shall only be used for capital maintenance projects and shall not be used to finance programmatic infrastructure investments.

E. Programmatic infrastructure investments shall be financed from other appropriate funding sources but may be combined with work financed by the fund.

F. Historic preservation and restoration projects shall be eligible for financing from the fund, but the maintenance of major building systems and components necessary for a building to realize its full useful life should be prioritized ahead of historic preservation and restoration projects, except where combining projects eligible for major maintenance reserve funds would achieve a cost savings. Any historic preservation or restoration project analysis should consider the scheduling impact to other major maintenance projects and potential revenue sources other than the major maintenance reserve fund.

G. Major maintenance program costs are financed by the fund. The calculation of the amount necessary to finance the fund is based on the building-specific per-square-foot charge corresponding to the mix of building systems and components and life cycle costs assumptions as determined by the maintenance financial model supported by the facilities management division. The financial model shall include tenant area finishes to include carpet and paint. The fund shall be fully financed based on the financial model and funding requirements shall be fulfilled by:

1. Transfers that are contributions from the general fund;

2. Transfers that are contributions from the non-general fund agencies:

a. when housed in buildings owned by the county or for which the county is responsible for debt service costs; and

b. for a proportional allocation of major maintenance reserve fund costs attributable to space occupied by general fund agencies included in the overhead cost allocation outlined in K.C.C. 4A.100.050; and

3. Contributions from the operating budgets of general fund agencies that receive partial reimbursement from other jurisdictions.

H. Any subfund of the fund created to hold and manage bond proceeds shall be treated as a first tier fund. (Ord. 18396 § 9, 2016: Ord. 17527 § 76, 2013: Ord. 16272 § 1, 2008: Ord. 14743 § 9, 2003: Ord. 14230 § 1, 2001: Ord. 12076 § 29, 1995. Formerly K.C.C. 4.08.250).

4A.200.418 Marine capital fund.

- A. There is hereby created a marine capital fund.
- B. The fund shall be a first tier fund. It is an enterprise capital fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. All receipts from transfers from the marine operating fund and revenues for marine division passenger ferry capital purposes from bond proceeds, grants and other sources shall be deposited in the fund. (Ord. 18777 § 18, 2018: Ord. 17935 § 8, 2014).

4A.200.420 Marine services fund.

- A. There is hereby created the marine services operating fund.
- B. The fund shall be a first tier fund. It is an enterprise fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. All proceeds generated by an ad valorem tax levy upon all taxable property in King County authorized by RCW 36.54.130, all receipts from the operation of the King County marine division passenger ferry service, proceeds from grants, bonds and other revenues for passenger ferry services shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose authorized in chapter 36.54 RCW. (Ord. 18777 § 19, 2018: Ord. 17935 § 7, 2014: Ord. 17527 § 129, 2013: Ord. 15973 § 1, 2007. Formerly K.C.C. 4.08.360).

4A.200.422 Public health administration fund.

- A. There is hereby created the public health administration fund.
- B. The fund shall be a second tier fund. It is a special revenue fund.
- C. The director of the department of public health shall be the manager of the fund.
- D. The fund shall account for administrative, leadership and overhead cost for the department of public health.
- E. The fund shall be used to support the department administrative and leadership activities. The revenue in this fund shall be collected from other funds in the department of public health. (Ord. 18389 § 1, 2016).

4A.200.430 Mental illness and drug dependency fund.

- A. There is hereby created the mental illness and drug dependency fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of community and human services shall be the manager of the fund.
- D. The fund shall account for the proceeds of an additional one-tenth of one percent sales tax imposed by the county as authorized in RCW 82.14.460.
- E.1. In accordance with K.C.C. chapter 4.33, the proceeds of the sales tax shall be used solely for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs and shall not be used to supplant existing funding for these purposes, except as authorized in RCW 82.14.460(4).
- 2.a. In order to reserve funds for new strategies not currently specified in the implementation plan, a new strategy reserve is hereby created in the mental illness and drug dependency fund. The purpose of the reserve is to fund new strategies and programs that meet the county's policy goals established in K.C.C. 4.33.010.
- b. Mental illness and drug dependency programs or strategies that are financed from the new strategy reserve shall receive financing from the reserve. A project or strategy funded from the new strategy reserve shall not utilize more than twenty percent of the total annual new strategy reserve amount. The annual new strategy reserve amount is based on the later of either the annual mental illness and drug dependency

fund financial plan as transmitted by the executive with the proposed annual county budget or as amended by ordinance. Funding new strategies from the new strategy reserve shall commence when the ordinance approving the new strategy is enacted. These programs and strategies shall be reviewed as part of the annual mental illness and drug dependency evaluation cycles.

c. The new strategy reserve shall be limited to five million dollars.

d. All unencumbered funds in the new strategy reserve shall be transferred to the undesignated fund balance.

e. In 2011 and thereafter, the new strategy reserve shall be replenished each year by allocating up to one half of the mental illness and drug dependency fund's previous ending year's undesignated fund balance less the target fund balance to the reserve until the five-million-dollar limit is reached. (Ord. 17527 § 109, 2013: Ord. 16663 § 1, 2009: Ord. 16261 § 4, 2008: Ord. 15955 § 2, 2007. Formerly K.C.C. 4.08.318).

4A.200.440 Mitigation payment system trust and agency fund.

A. There is hereby created the mitigation payment system trust and agency fund.

B. The fund shall be a first-tier fund. It is a trust and agency fund.

C. The director of the department of local services shall be the fund manager.

D. All mitigation payment system fees shall be placed in appropriate deposit accounts within the fund. (Ord. 18791 § 37, 2018: Ord. 17527 § 148, 2013).

4A.200.450 Motor pool equipment rental and revolving fund.

A. There is hereby created a motor pool equipment rental and revolving fund.

B. The fund is a first tier fund. The fund is an internal service fund.

C. The director of the department of executive services shall be the manager of the fund.

D. All receipts from rates charged for full cost recovery for the fund's services to county agencies shall be deposited in the fund. (Ord. 18791 § 38, 2018: Ord. 17527 § 161, 2013).

4A.200.455 Natural resources mitigation fund.

A. There is hereby created a natural resources mitigation fund.

B. The fund is a first tier fund. The fund is a capital projects fund.

C. The director of natural resources and parks shall be the manager of the fund.

D. Moneys received from the following sources for capital projects to be administered by the water and land resources division shall be deposited in the fund:

1. Moneys received as mitigation payments through King County's in-lieu fee mitigation program;

2. Moneys received as a result of a directive from local, state or federal regulatory agencies or resource management entities for the purpose of implementing acquisitions or other capital projects that will enhance or improve the environment to offset environmental impacts as directed by the local, state or federal regulatory agencies or resource management entities;

3. Moneys received as an offset or mitigation payment through a voluntary program intended to create natural resources or environmental benefits; and

4. Moneys received as an offset or mitigation payment through a voluntary program intended to protect natural resources or provide environmental benefits; and

5. Moneys received from the entry of consent decrees, court orders, court-approved settlement agreements and decisions or orders arising out of administrative proceedings.

E. Moneys in the fund are to be held and disbursed as follows:

1. Moneys collected as mitigation payments through King County's in-lieu fee program shall be used for acquisitions or other capital projects in King County's in-lieu fee program;

2. Moneys received as a result of a directive from local, state or federal regulatory agencies or resource management entities under subsection D.2. of this section, must be used for acquisitions or other capital projects that will enhance or improve the environment to offset impacts to the environment in accordance with the terms of any directive to pay the moneys into the fund;

3. Moneys received under a voluntary program under subsection D.3. and 4. of this section shall be used for acquisitions or other capital projects to enhance or improve the environment to offset impacts to the environment in accordance with the requirements of the voluntary program as agreed to by the county; and

4. Moneys received from the entry of consent decrees, court orders, court-approved settlement agreements and decisions or orders arising out of administrative proceedings under subsection D.5. of this section shall be used in a manner consistent with the terms of the originating source. (Ord. 18823 § 1, 2018: Ord. 17752 § 20, 2014: Ord. 17527 § 150, 2013. Formerly K.C.C. 4A.200.220).

4A.200.460 Noxious weed control fund.

A. There is hereby created the noxious weed control fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the fund manager of the noxious weed control fund.

D. The proceeds of the special assessment imposed by [K.C.C. 4.94.010]* [K.C.C. 4A.670.200]** shall be credited to the fund.

E. The fund may only be used to support the activities of the King County noxious weed control board and the department of natural resources and parks to control noxious weeds. (Ord. 18821 § 3, 2018: Ord. 17527 § 107, 2013: Ord. 14199 § 50, 2001: Ord. 13325 §§ 5, 6 and 7, 1998. Formerly K.C.C. 4.08.315).

Reviser's notes:

***In double parentheses in Ordinance 18821, but not struck through in accordance with K.C.C. 1.24.075.**

****Added in Ordinance 18821, but not underlined in accordance with K.C.C. 1.24.075.**

4A.200.465 Open space acquisition fund.

A. There is hereby created the open space acquisition fund.

B. The fund is a first tier fund. It is a capital projects fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All moneys for open space acquisitions or easements shall be deposited in the fund.

E. All moneys in the fund shall be used for the purpose of paying all or any part of capital projects related to acquiring open space or open space easements. (Ord. 17752 § 21, 2014).

4A.200.470 Park facilities rehabilitation fund.

A. There is hereby created the park facilities rehabilitation fund.

B. The fund shall be a first tier fund. It is a capital projects fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund's revenue sources may include, but are not limited to, proceeds from real estate excise taxes, grants, bonds and general fund transfers.

E. The fund shall provide for the receipt of revenues and disbursement of expenditures for park rehabilitation. (Ord. 17527 § 40, 2013: Ord. 14199 § 40, 2001: Ord. 12076 § 16, 1995. Formerly K.C.C. 4.08.090).

4A.200.480 Parks and recreation fund.

A. There is hereby created the parks and recreation fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund shall account for the receipt of tax levy revenues and other monies, and for the disbursement in accordance with this section:

1. The proceeds of the six-year property tax levy approved by the voters of King County on August 21, 2007, under Ordinance 15759, in excess of the levy limitation contained in chapter 84.55 RCW and other revenue for the park and recreation purposes outlined in this subsection B.2. In accordance with Ordinance 15759, Section 4, the levy proceeds shall be deposited in a levy subfund of the parks and recreation fund, or its successor. The levy shall be used for the purposes specified in Ordinance 15759, Section 5;

2.a. The proceeds of the six-year property tax levy approved by the voters of King County on August 21, 2007, under Ordinance 15760, in excess of the levy limitation contained in chapter 84.55 RCW. Of the proceeds designated for distribution to King County cities and the zoo, a reasonable portion shall be retained by the county to be used for expenditures related to administration of the distribution of levy proceeds. In accordance with Ordinance 15760, Section 4, the levy proceeds shall be deposited in a dedicated subfund of the parks and recreation fund, or its successor.

b.(1) The levy proceeds shall be used only for the eligible purposes specified in Ordinance 15760, Section 5.

(2) The moneys to be used for King County's acquisition of open space and natural lands critical to the preservation of regional watersheds and streams, for acquisition and development of rights of way for regional trails, with primary consideration given to those projects that address health disparities/health inequities as recognized in the Health of King County 2006 report and are consistent with the Regional Trails Plan including acquisition of missing critical links and/or maximization of regional trail use, and for repayment of costs, including principal and interest, associated with interim financing following approval of the levy, and to provide up to five hundred thousand dollars annually for capital funding of recreation grant programs, shall be transferred the parks capital fund created under K.C.C. 4A.200.490; and

3.a. The proceeds of the six-year property tax levy approved by the voters of King County on August 20, 2013, under Ordinance 17568, in excess of the levy limitation in chapter 84.55 RCW. In accordance with Ordinance 17568, Section 3, the levy proceeds shall be deposited in a levy subfund of the parks and recreation fund, or its successor.

b. The levy proceeds shall be used only for the eligible purposes specified in Ordinance 17568, Section 4, consistent with Ordinance 17568, Section 6.

c. The levy proceeds to be used for the purposes specified in Ordinance 17568, Section 4.B. shall be transferred to the parks capital fund created under K.C.C. 4A.200.490.

d. If the county council, in its sole discretion, finds that annual revenues from the real estate excise tax 1 and real estate excise tax 2 from the real estate excise taxes imposed under K.C.C.4A.51.100 and 4A.510.120 have increased sufficiently that the levy

amount needed for the purposes identified in Ordinance 17568, Section 4.B. should be reduced, it may reduce the annual dollar amount levied for the parks levy based on this finding and the entire dollar amount of the reduction in the levy proceeds for that year shall be allocated solely to the distribution of levy proceeds for the purposes set forth in Ordinance 17568, Section 4.B. Such annual reduction shall not limit the authority of the council to levy in any future year without such reduction or to modify the distribution of levy proceeds levied in any future year.

e. Consistent with RCW 84.55.050, as it may be amended, levy proceeds may not supplant existing funding.

4. Any other moneys deposited in the fund shall be used for parks and recreation purposes.

E. The fund shall be managed in such a way as to distinguish between proceeds from levies approved under Ordinances 15759, 15760 and 17568, business revenues, as well as parks operating and maintenance expenditures and community grant program expenditures. (Ord. 17686 § 1, 2013: Ord. 17527 § 34, 2013: Ord. 15966 § 1, 2007: Ord. 14793 § 2, 2003. Formerly K.C.C. 4.08.082).

4A.200.490 Parks capital fund.

A. There is hereby created the parks capital fund.

B. The fund shall be a first tier fund. It is a capital projects fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund shall account for the receipt of tax levy revenues and other monies, and for the disbursement of:

1. The King County portion of the proceeds of the six-year property tax levy deposited in the fund in accordance with K.C.C. 4A.200.480.D.2.b.(2) for the purposes described in subsection E. of this section;

2. The King County portion of the proceeds of the six-year property tax levy transferred to the fund in accordance with K.C.C. 4A.200.480.D.3.c. for the purposes described in subsection F. of this section; and

3. Other moneys for capital parks and recreation purposes.

E. The proceeds of the six-year property tax levy approved by the voters of King County on August 21, 2007, in the fund shall be used only for any of the following eligible purposes:

1. acquisition of open space and natural lands critical to the preservation of regional watersheds and streams;

2. Acquisition and development of rights of way for regional trails, with primary consideration given to those projects that address health disparities and health inequities as recognized in the Health of King County 2006 report and are consistent with the Regional Trails Plan including acquisition of missing critical links and/or maximization of regional trail use; and

3. Repayment of costs, including principal and interest, associated with interim financing following approval of the levy; and

4. To provide up to five hundred thousand dollars annually for capital funding of recreation grant programs.

F.1. The proceeds of the six-year levy approved by the voters of King County on August 20, 2013, in the fund shall be used only for those purposes specified in Ordinance 17568, Section 4.B.

2. Any other moneys deposited in the fund shall be used for capital parks and recreation purposes.

G. The moneys in the fund from the levies approved under Ordinances 15760 and 17568 shall be used solely for the eligible purposes authorized by the voters and shall not supplant existing funds used for those purposes.

H. The fund shall be managed in such a way as to distinguish levy revenues from any other revenues in the fund. (Ord. 17686 § 2, 2013: Ord. 17527 § 36, 2013: Ord. 15966 § 2, 2007. Formerly K.C.C. 4.08.083).

4A.200.500 Parks, recreation and open space fund.

A. There is hereby created the parks, recreation and open space fund.

B. The fund shall be a first tier fund. It is a capital projects fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund's revenue sources may include, but are not limited to, proceeds from real estate excise taxes, grants, bonds and general fund transfers.

E. The fund shall provide for the receipt of revenues and disbursement of expenditures for new park facilities and nonmajor maintenance enhancements to existing park facilities. (Ord. 17527 § 41, 2013).

4A.200.510 Parks trust and contribution fund.

A. There is hereby created the parks trust and contribution fund.

B. The fund shall be a first tier fund [as described in this chapter]*. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All receipts and earnings from gifts, bequests and donations shall be deposited in the fund. [The fund may only be used for parks and recreation purposes]*. (Ord. 17527 § 43, 2013: Ord. 14509 § 31, 2002. Formerly K.C.C. 4.08.095).

***Reviser's note: Omitted from Ordinance 17527, but not deleted in accordance with K.C.C. 1.24.075.**

4A.200.515 Permitting division fund.

A. There is hereby created the permitting division fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of local services shall be the manager of the fund.

D. All receipts from federal, state and local sources, including license and permit fees administered by the permitting division, shall be deposited in the fund.

E. The fund shall be used to support permitting division activities and related administration. (Ord. 18791 § 34, 2018: Ord. 17752 § 4, 2014).

4A.200.520 Public health fund.

A. There is hereby created the public health fund.

B. The fund shall be a second tier fund. It is a special revenue fund.

C. The director of the department of public health shall be the manager of the fund.

D. All receipts from federal, state and local sources, including license, permit and other fees administered by the department of public health, shall be deposited in the fund, except that gifts, bequests or donations for department of public health purposes under K.C.C. 2.35A.200.B.4. (Ord. 18254 § 6, 2016: Ord. 17527 § 103, 2013: Ord. 17226 § 5, 2011: Ord. 12525 § 7, 1996. Formerly K.C.C. 4.08.300).

4A.200.530 Public transportation infrastructure capital fund.

- A. There is hereby created the public transportation infrastructure capital fund.
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. Consistent with any applicable bond covenants, all receipts deposited into the fund shall be from: sales and use taxes; federal, state and local grants; contract and partnership revenue; interest income; bond proceeds; property sale revenue; and transfers from the revenue stabilization fund and any transfers from other funds as appropriated by council for infrastructure and other capital projects for the fund. Receipts listed in this subsection for revenue fleet capital projects shall not be deposited in the fund.
- E. Except as authorized by subsection D. of this section, the fund shall account for the infrastructure and other capital assets of the public transportation enterprise, excluding the revenue fleet. (Ord. 18777 § 20, 2018: Ord. 18320 § 5, 2016: Ord. 18320 § 1, 2016: Ord. 17527 § 83, 2013).

4A.200.540 Public transportation operating fund.

- A. There is hereby created the public transportation operating fund.
- B. The fund shall be a first tier fund. It is an enterprise fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. Consistent with applicable bond covenants, all receipts deposited into the fund shall be from: sales and use taxes, property taxes, fares, federal, state and local grants for noncapital purposes; contract and partnership revenue; interest income; property sale revenue; revenues from other county departments and divisions; other revenues sources as approved by a state and local authority, other miscellaneous revenues; and transfers from the revenue stabilization fund or any transfers from other funds as appropriated by council for the operating expenditures for the fund.
- E. The fund shall provide for the receipt of revenues and disbursement of expenditures for the operation of the public transportation enterprise. (Ord. 18777 § 21, 2018: Ord. 18320 § 4, 2016: Ord. 17527 § 82, 2013).

4A.200.545 Puget Sound emergency radio network capital fund.

- A. There is hereby created the Puget Sound emergency radio network capital fund.
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the department of information technology shall be the manager of the fund.
- D. The fund shall account for transfers from the Puget Sound emergency radio network levy fund and proceeds from external or internal financing sources, such as bonds, bond anticipation notes or interfund loans.
- E. The fund shall be used to account for the capital costs related to the Puget Sound emergency radio network project, as described in Ordinance 17993.
- F. The fund shall be managed in such a way to distinguish levy revenues from any other revenues in the fund. (Ord. 18067 § 2, 2015).

4A.200.547 Puget Sound emergency radio network levy fund.

- A. There is hereby created the Puget Sound emergency radio network levy fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of information technology shall be the manager of the fund.

D. All levy proceeds received under the Puget Sound emergency radio levy approved by the voters of King County at the April 28, 2015, special election as described in Ordinance 17993, Section 4, shall be deposited in the fund.

E. Levy moneys in the fund shall be used in accordance with the purposes and activities described in Ordinance 17993, Section 5. (Ord. 18067 § 1, 2015).

4A.200.550 Radio communication services capital improvement fund.

A. There is hereby created the radio communications services capital improvement fund.

B. The fund shall be first tier fund. The fund is a capital projects fund.

C. The manager of the information and telecommunications services division shall be the manager of the fund.

D. All receipts from a portion of radio infrastructure usage rates as determined by the fund manager shall be deposited in the fund. (Ord. 17527 § 93, 2013).

4A.200.560 Radio communications services operating fund and.

A. There is hereby created a radio communications services operating fund.

B. These [The] fund shall be a first tier fund. It is an enterprise fund.

C. The director of the department of information technology shall be the manager of the fund.

D. All receipts from maintenance fees and a portion of radio infrastructure usage rates as determined by the fund manager shall be deposited in the fund.

E. The fund shall provide for the revenues and operations of the radio communications services enterprise and to provide for the receipt and disbursement of revenue reserved for replacement of radios. (Ord. 17527 § 92, 2013: Ord. 17142 § 12, 2011: Ord. 14199 § 48, 2001: Ord. 12144 §§ 1, 2, 1996. Formerly K.C.C. 4.08.295).

4A.200.570 Rainy day reserve fund.

A. There is hereby created the rainy day reserve fund.

B. The fund shall be a first tier fund. It is a subfund of the general fund.

C. The director of the office of performance, strategy and budget shall be the manager of the fund.

D. The fund shall receive revenue when available in an annual or supplemental budget ordinance.

E. The fund shall be used in the event of an emergency, as declared by a vote of the county council for the following purposes:

1. Maintenance of essential county services in the event that current expense fund revenue collections in a given fiscal year are less than ninety-seven percent of adopted estimates;

2. Payment of current expense fund legal settlements or judgments in excess of the county's ability to pay from other sources;

3. Catastrophic losses in excess of the county's other insurances against such losses; and

4. Other emergencies, as determined by the council. (Ord. 17527 § 23, 2013: Ord. 16960 § 19, 2010: Ord. 15961 § 1, 2007. Formerly K.C.C. 4.08.056).

4A.200.580 Real estate excise tax, number 1 fund.

A. There is hereby created the real estate excise tax, number 1 fund.

B. The fund shall be a first tier fund. It is a capital projects fund.

C. The director of the department of performance, strategy and budget shall be the manager of the fund.

D. The fund may only be used for capital needs of the unincorporated area of the county. (Ord. 17527 § 69, 2013).

4A.200.590 Real estate excise tax, number 2 fund.

- A. there is hereby created the real estate excise tax, number 2 fund.
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the department of performance, strategy and budget shall be the manager of the fund.
- D. All receipts from K.C.C. 4.32.012* shall be deposited in the fund.
- E. The fund may only be used for the planning, construction, reconstruction, repair, rehabilitation or improvement of parks located in or providing a benefit and open to residents of the unincorporated area of King County. (Ord. 17527 § 71, 2012: Ord. 12076 § 27, 1995).

***Reviser's note: K.C.C. 4.32.012 was recodified as K.C.C. 4A.510.120 by Ordinance 17291, Section 47.**

4A.200.600 Recorder's operation and maintenance fund.

- A. There is hereby established the recorder's operation and maintenance fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All revenues collected from the additional recording fee authorized by Chapter 204, Laws of Washington 1989 shall be deposited in the fund.
- E. The fund shall account for the acquisition, installation and maintenance of an improved system for copying, preserving and indexing documents recorded in or filed with the records and licensing services division and for further preserving those official documents filed in the county that are deemed archival by state archival standards
- F. The moneys in the fund shall be used solely for the purposes authorized by Chapter 204, Laws of Washington 1989 and shall not be added to the county's general fund, but shall be distributed as follows:
 - 1. Fifty percent of the revenue generated through the surcharge shall be transmitted monthly to the state treasurer who shall distribute the moneys back to the county of the finance and business operations division and then to the fund in July of each year, in accordance with state law. The portion of the surcharge transmitted to the state shall expire on January 1, 1995, at which time the surcharge shall be reduced to one dollar per instrument.
 - 2. Fifty percent of the revenue generated shall be retained by records and licensing services division and deposited directly into the fund and not added to the general fund. The remaining one dollar per instrument shall continue to go into the fund. (Ord. 17527 § 136, 2013: Ord. 16679 § 14, 2009: Ord. 15971 § 31, 2007: Ord. 12075 § 1, 1995. Formerly K.C.C. 2.12.160. Formerly K.C.C. 4.08.400).

4A.200.610 Regional animal services fund.

- A. There is hereby created the regional animal services fund.
- B. The fund shall be a second tier fund. It is a special revenue fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All revenue from city contracts and other funding sources shall be deposited in the fund.

E. The regional animal services fund shall be used to support regional animal services and related administration. (Ord. 17527 § 140, 2012: Ord. 16861 § 5, 2010. Formerly K.C.C. 4.08.420).

4A.200.620 Risk abatement fund.

- A. There is hereby created the risk abatement fund.
- B. The fund shall be a second tier fund. It is a special revenue fund.
- C. The director of the office of performance, strategy and budget shall be the manager of the fund.
- D. The fund shall be used to process administrative and related costs associated with fund activity. (Ord. 17527 § 21, 2013: Ord. 16960 § 18, 2010: Ord. 14596 § 1, 2003. Formerly K.C.C. 4.08.055).

4A.200.630 Risk management fund.

- A. There is hereby created the risk management fund.
- B. The fund shall be a second tier fund. It is an internal service fund.
- C. The director of the department of executive services shall be the manager of the fund.
- D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.
- E. Uses of the fund shall be limited to:
 - 1. Payment of claims and related costs;
 - 2. Payment of negotiated settlements and related costs;
 - 3. Payment of judgments and related costs;
 - 4. Payment of costs incurred in litigation or in anticipation thereof, including but not limited to attorney's fees and the costs of discovery and witnesses;
 - 5. Payment of insurance premiums and related costs;
 - 6. Payment of program administration costs. (Ord. 18396 § 10, 2016: Ord. 17527 § 19, 2013: Ord. 8428 § 2, 1988: Ord. 3581 § 3, 1978. Formerly K.C.C. 4.08.050).

4A.200.650 Roads capital fund.

- A. There is hereby created a roads capital fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of local services shall be the manager of the fund.
- D. All receipts from transfers from the roads operating fund, bond proceeds, grants and other revenues for road services division projects with an appropriation approved before November 28, 2016, shall be deposited in the fund. (Ord. 18791 § 39, 2018: Ord. 18323 § 4, 2016: Ord. 17527 § 160, 2013).

4A.200.660 Roads operating fund.

- A. There is hereby created a roads operating fund.
- B. The fund is a first tier fund. The fund is a special revenue fund.
- C. The director of the department of local services shall be the manager of the fund.
- D. All receipts from all or part of the unincorporated property tax levy, gas tax, fees for service and other revenues shall be deposited in the fund. (Ord. 18791 § 40, 2018: Ord. 17527 § 157, 2013).

4A.200.670 Self insurance reserve fund.

- A. There is hereby established the self insurance reserve fund, which shall be known as the safety and worker's compensation fund.

- B. The fund shall be a second tier fund. It is an internal service fund.
- C. The director of the department of human resources shall be the manager of the fund.
- D. All receipts from rates charged for the fund's services to county agencies shall be deposited in the fund.
 - E.1. The fund shall be used for the purposes in chapter 51.15 RCW.
 - 2. The fund is intended to collect and disburse moneys to carry out the functions of the safety and worker's compensation program, and moneys shall not be attached for other purposes, unless that action is expressly approved by the council.
 - 3. Industrial insurance rates shall be established such that sufficient revenues shall accrue to the fund to pay for the cost of the program functions and to maintain an excess of current and other assets over liabilities, excluding estimated claims settlements. The rates shall take into consideration, but need not be limited to the following factors: past losses for each industrial insurance classification, the number of hours worked in each classification, and estimated claims settlements for injury claims. (Ord. 18793 § 29, 2018: Ord. 18396 § 11, 2016: Ord. 17527 § 32, 2013: Ord. 14199 § 39, 2001: Ord. 12076 § 15, 1995. Formerly K.C.C. 4.08.070).

4A.200.680 Solid waste capital equipment recovery fund.

- A. There is hereby created the solid waste capital equipment recovery fund.
- B. The fund shall be a first tier fund. It is an enterprise capital fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. Annual appropriations of solid waste user fee revenues shall be included in the solid waste operating budget for transfer to the fund to finance the replacement of and major maintenance in lieu of purchase to replace solid waste rolling stock and stationary compactors. The annual appropriation shall be sufficient to maintain adequate replacement and major maintenance reserves. (Ord. 17527 § 88, 2013: Ord. 14199 § 46, 2001: Ord. 12076 § 32, 1995. Formerly K.C.C. 4.08.280).

4A.200.690 Solid waste construction fund.

- A. There is hereby created a solid waste construction fund.
- B. The fund is a first tier. The fund is an enterprise capital fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All receipts from the solid waste operating fund, bond proceeds and other revenues shall be deposited in the fund. (Ord. 17527 § 159, 2013).

4A.200.695 Solid waste environmental reserve fund.

- A. There is hereby created the solid waste environmental reserve fund.
- B. The fund shall be a first tier fund. It is an enterprise restricted fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. Appropriations of solid waste user fee revenues from the solid waste operating fund shall be deposited to maintain the environmental reserve fund to the extent required by the Amended and Related Solid Waste Interlocal Agreements authorized under Ordinance 17677.
- E. All moneys deposited into the fund in accordance with this section shall be used only to cover the cost of insurance coverage for solid waste system environmental liabilities, to the extent commercially available under reasonable terms, or the cost of actual environmental liabilities associated with the operation of the solid waste system,

consistent with the Amended and Restated Solid Waste Interlocal Agreement authorized under Ordinance 17677. (Ord. 18826 § 1, 2018).

4A.200.700 Solid waste operating fund.

- A. There is hereby created a solid waste operating fund.
- B. The fund is a first tier fund. The fund is an enterprise fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All receipts from the disposal fee and other revenues shall be deposited in the fund.
- E. All fee amounts remitted to the solid waste division as specified in K.C.C. 4A.670.300 shall be deposited in a subfund of the fund, to be used for the purpose of funding division costs to manage the C&D recycling and disposal program. (Ord. 18166 § 7, 2015; Ord. 17527 § 158, 2013).

4A.200.710 Solid waste postclosure landfill maintenance fund.

- A. There is hereby created a solid waste postclosure landfill maintenance fund.
- B. The fund shall be a first tier fund. It is an enterprise restricted fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All receipts from per ton transfer fees transferred from the landfill reserve fund shall be deposited in the fund.
- E.1. The director of the department of natural resources and parks shall be responsible for the administration of the fund including the preparation and issuance of operating procedures deemed necessary to ensure the proper administrative implementation of the policies governing the purpose and use of the fund
- 2. Moneys collected in the landfill reserve fund for landfill postclosure maintenance for landfills operated by King County shall be transferred into the solid waste postclosure maintenance fund at the time each landfill is closed. At such time as a landfill is closed, the executive shall present to the council an ordinance appropriating funds designated for its postclosure maintenance from the landfill reserve fund to the solid waste postclosure maintenance fund, and appropriating from the solid waste postclosure maintenance fund moneys for postclosure maintenance.
- 3. The fund shall be used for all costs associated with landfill postclosure maintenance operations at county owned landfills, and all operations and maintenance costs related to closed solid waste disposal sites or handling facilities that the solid waste division owns or for which the division has custodial responsibility. (Ord. 17527 § 66, 2013; Ord. 14199 § 45, 2001; Ord. 12764 § 2, 1997; Ord. 12076 § 25, 1995. Formerly K.C.C. 4.08.210).

4A.200.720 Surface water management fund.

- A. The surface water management fund is hereby created.
- B. The fund is a first tier fund. It is a special revenue fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All service charges shall be deposited in the fund.
- E. All moneys in the fund shall be used only for the purpose of paying all or any part of the cost and expense of providing surface water management services, or to pay or secure the payment of all or any portion of any issue of general obligation or revenue bond issued for that purpose. (Ord. 17527 § 147, 2013; Ord. 14199 § 133, 2001; Ord. 13695 § 7, 1999; Ord. 10187 § 10, 1991; Ord. 7817 § 2, 1986; Ord. 7590 § 14, 1986. Formerly K.C.C. 9.08.110).

4A.200.723 Surface water management construction fund.

- A. There is hereby created the surface water management construction fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All moneys for construction of surface water capital projects shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose of paying all or any part of capital facilities related to surface and stormwater management. (Ord. 17752 § 22, 2014).

4A.200.730 Transfer of development rights bank fund.

- A. There is hereby created the transfer of development rights bank fund
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All receipts from transfer of development rights transactions and interfund loans shall be deposited in the fund.
- E. The fund shall be used for to relocate development growth out of the county's rural and resource lands into its designated urban areas, in both the incorporated cities and urban unincorporated areas. (Ord. 17527 § 120, 2013: Ord. 14199 § 52, 2001: Ord. 14190 § 22, 2001: Ord. 13733 § 9, 2000. Formerly K.C.C. 4.08.327).

4A.200.737 Transit revenue fleet capital fund.

- A. There is hereby created the transit revenue fleet capital fund.
- B. The fund shall be a first tier fund. It is a capital projects fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. Consistent with any applicable bond covenants and K.C.C. 4A.200.530.D., all receipts from sales and use taxes; federal, state and local grants; contract and partnership revenue; fares; interest income; bond proceeds; property sale revenues; and transfers from the revenue stabilization fund or any transfer from other funds as appropriated by council for revenue fleet capital projects for the public transportation fund shall be deposited into the fund.
- E. The fund shall account for the revenue fleet capital assets of the public transportation enterprise, except as authorized by K.C.C. 4A.200.530.E. (Ord. 18777 § 22, 2018: Ord. 18320 § 2, 2016).

4A.200.740 Transit revenue fleet replacement fund.

- A. There is hereby created the transit revenue fleet replacement fund.
- B. The fund shall be a first tier fund. It is an enterprise restricted fund.
- C. The director of the Metro transit department shall be the manager of the fund.
- D. All receipts deposited into the fund shall be determined by the council by motion consistent with applicable bond covenants.
- E. The fund shall provide for the receipt of revenues and disbursement of expenditures for the capital assets of the public transportation enterprise. (Ord. 18777 § 23, 2018: Ord. 17527 § 84, 2013).

4A.200.741 Transit revenue stabilization fund.

- A. There is hereby created the transit revenue stabilization fund.
- B. The fund shall be a first tier fund. It is an enterprise fund.
- C. The director of the Metro transit department shall be the manager of the fund.

D. All revenues to maintain the target reserve balances, consistent with the transit fund management policies, shall be deposited into the fund consistent with applicable bond covenants.

E. The fund shall provide for the accumulation of resources to mitigate recessionary and other risk impacts on the public transportation enterprise. (Ord. 18777 § 24, 2018: Ord. 18320 § 3, 2016).

4A.200.743 Unlimited general obligation bond redemption fund.

A. There is hereby created the unlimited general obligation bond redemption fund.

B. The fund shall be a first tier fund. It is a debt service fund.

C. The director of the finance and business operations division shall be the fund manager.

D. The fund is used to account for the accumulation of resources that are restricted, committed or assigned for, and the payment of long-term and short-term debt principal and interest, as approved by qualified electors of King County at a special election. (Ord. 17752 § 23, 2014).

4A.200.745 Urban reforestation and habitat restoration fund.

A. There is hereby created the urban reforestation and habitat restoration fund.

B. The fund is a first tier fund. It is a capital projects fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All moneys for funding reforestation and habitat restoration projects shall be deposited in the fund.

E. All moneys in the fund can only be expended for urban reforestation and habitat restoration projects. (Ord. 17752 § 24, 2014).

4A.200.747 Veterans, seniors and human services levy fund.

A. There is hereby created the veterans, seniors and human services levy fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D. The fund shall account for the proceeds of the property tax levy in excess of the levy limitation contained in chapter 84.55 RCW that was approved in accordance with Ordinance 18555. The six-year levy commencing in 2018, is for the express purpose of paying costs consistent with Ordinance 18555. (Ord. 18615 § 1, 2017).

4A.200.748 Veterans services fund.

A. There is hereby created the veterans services fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D. The fund shall be used to collect revenue generated from a portion of the local property taxes levied under RCW 73.08.080 that is separate from the veterans and human services levy, and to expend direct costs and related administration to provide an array of services to assist veterans and their families on their path toward self-sufficiency. (Ord. 17752 § 25, 2014).

4A.200.750 Veterans services levy fund.

A. There is hereby created the veterans services levy fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of community and human services shall be the manager of the fund.

D.1. The fund shall account for the proceeds of the property tax levy approved by the voters of King County on November 8, 2005, in excess of the levy limitation contained in chapter 84.55 RCW. This six-year levy commencing in 2006, has been approved by the voters for the express purpose of paying costs associated with the provision of regional health and human services to a wide range of low-income people in need of such services, including, but not limited to, services for veterans, military personnel and their families, services for children and youth, the elderly, the unemployed and underemployed and for services specific to veterans' needs such as treatment for posttraumatic stress disorder and specialized employment assistance. It also funds a range of regional health and human services and related capital facilities including, but not limited to, housing assistance, homelessness prevention, mental health counseling substance abuse prevention and treatment and employment assistance.

2. The fund shall account for the proceeds of the property tax levy approved by the voters of King County on August 16, 2011, in excess of the levy limitation contained in chapter 84.55 RCW. The six-year levy commencing in 2012 has been approved by the voters for the express purpose of paying costs associated with the provision of regional health and human services to a wide range of low-income people in need of such services, including, but not limited to, services for veterans, military personnel and their families, services for children and youth, the elderly, the unemployed and underemployed and for services specific to veterans' needs such as treatment for posttraumatic stress disorder and specialized employment assistance. It also funds a range of regional health and human services and related capital facilities including, but not limited to, housing assistance, homelessness prevention, mental health counseling substance abuse prevention and treatment and employment assistance.

E. In accordance with Ordinance 17072, Section 4, the proceeds of the six-year levy shall be divided to place fifty percent of the levy proceeds in one fund designated for the provision of regional health and human services for veterans, military personnel and their families. The remaining fifty percent of the levy proceeds shall be placed in another fund designated for the provision of regional health and human services to a wide range of low-income people in need of such services. (Ord. 17527 § 117, 2013: Ord. 15551 § 2, 2006. Formerly K.C.C. 4.08.324).

4A.200.760 Wastewater equipment rental and revolving fund.

A. There is hereby created the wastewater equipment rental and revolving fund.

B. The fund shall be a first tier fund. It is an internal service fund.

C. The director of the department of executive services shall be the manager of the fund.

D. All receipts from rates charged for the fund's services to the wastewater treatment division shall be deposited in the fund.

E. The fund shall account for financial resources for the full cost recovery of rolling stock purchased by the water quality fund. The department of executive services shall establish charges for full cost recovery for the equipment accounted for by the fund and shall establish the terms and charges for sale of surplus equipment. (Ord. 18791 § 41, 2018: Ord. 17752 § 27, 2014: Ord. 17527 § 105, 2013: Ord. 13283 § 2, 1998: Ord. 12925 § 1-7, 1997. Formerly K.C.C. 4.08.305).

4A.200.765 Water and land resources shared services fund.

A. There is hereby created the water and land resources shared services fund.

B. The fund shall be a first tier fund. It is a special revenue fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund shall be used to collect revenue from:

1. Internal transfers;
2. Federal or state grants and agreements; and
3. Other restricted funding sources.

E. Consistent with any restrictions on revenues, moneys in the fund shall only be expended for providing services, coordination and technical assistance concerning water and land resources for the county and other governments, including assisting in setting and implementing priorities for water and land resources, sample collection, laboratory services, monitoring, analysis and other activities to protect, enhance and evaluate the quality of land, habitat and water resources programs, and to protect public health and the environment by providing technical assistance and education to businesses and the general public to encourage environmental stewardship, and related administration of the water and land resources division. (Ord. 18833 § 1, 2018).

4A.200.770 Water quality construction fund.

A. There is hereby established the water quality construction fund.

B. The fund shall be a first tier fund. The fund is an enterprise capital fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. All receipts from bond and other debt issuances shall be deposited in the fund. (Ord. 17527 § 81, 2013).

4A.200.780 Water quality general obligation bond fund.

A. There is hereby established the water quality general obligation bond fund.

B. The fund shall be a first tier fund. The fund is an enterprise restricted fund.

C. The director of the department of natural resources and parks shall be the fund manager.

D. Restrictions on the fund shall be the same as were previously established by Resolutions No. 7 and 90 of the council of the Municipality of Metropolitan Seattle and Ordinance 11241. Balances that were previously held in the fund shall be continued in the fund. (Ord. 17527 § 80, 2013).

4A.200.785 Water quality internally financed projects fund.

A. There is hereby created the water quality internally financed projects fund.

B. The fund shall be a first tier fund. It is an enterprise capital fund.

C. The director of the department of natural resources and parks shall be the manager of the fund.

D. The fund shall disburse and track payments for capital projects that have a non-bond source of funding.

E. Money from the wastewater operating fund for non-bond capital projects and any other dedicated capital revenue sources shall be deposited in the fund. (Ord. 18833 § 2, 2018).

4A.200.790 Water quality operating fund.

A. There is hereby established the water quality operating fund.

B. The fund shall be a first tier fund. It is an enterprise restricted fund.

C. The director of the department of natural resources and parks shall be the fund manager.

D. Restrictions on the fund shall be the same as were previously established by Resolutions No. 7 and 90 of the council of the Municipality of Metropolitan Seattle and

Ordinance 11241. Balances that were previously held in the fund shall be continued in the fund. (Ord. 17527 § 78, 2013: Ord. 12076 § 30, 1995. Formerly K.C.C. 4.08.265).

4A.200.800 Water quality revenue bond fund.

- A. There is hereby established the water quality revenue bond fund.
- B. The fund shall be a first tier fund. The fund is an enterprise restricted fund.
- C. The director of the department of natural resources and parks shall be the fund manager.
- D. Restrictions on the fund shall be the same as were previously established by Resolutions No. 7 and 90 of the council of the Municipality of Metropolitan Seattle and Ordinance 11241. Balances that were previously held in the fund shall be continued in the fund. (Ord. 17527 § 79, 2013).

4A.200.805 Working forest fund.

- A. There is hereby created the working forest fund.
- B. The fund is a first tier fund. It is a capital projects fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. All moneys for preservation of working forests shall be deposited in the fund.
- E. All moneys in the fund shall be used for the purpose of paying all or any part of capital projects related to preserving working forests. (Ord. 17752 § 26, 2014).

4A.200.810 Youth sports facilities grant fund.

- A. There is hereby created the youth and amateur sports fund.
- B. The fund shall be a first tier fund. It is a special revenue fund.
- C. The director of the department of natural resources and parks shall be the manager of the fund.
- D. The fund shall be used for youth or amateur sports activities or facilities. Administrative costs shall be minimized and leveraging of moneys from other sources encouraged.
- E. For the purposes of this section, "sports facility" means any structure or field that is intended to be used primarily for athletic purposes. (Ord. 18391 § 1, 2016: Ord. 17527 § 68, 2013: [Ord. 14015 § 1, 2000, expired January 1, 2002]: Ord. 12076 § 26, 1995. Formerly K.C.C. 4.08.220).

4A.400 BONDS

Sections:

- 4A.400.010 Signature and attestation of bonds.
- 4A.400.020 County treasurer.
- 4A.400.030 Debt management policy - determined by motion.

4A.400.010 Signature and attestation of bonds. Bonds issued by King County shall be signed by the county executive and attested by the clerk of the council and, wherever reference is made in general law to the execution or attestation of bonds by the clerk of the board of county commissioners, such reference shall be deemed to apply to the clerk of the county council and such function shall be performed by the clerk of the county council. Signatures may be either manual or facsimile as specified in the ordinance authorizing the issuance and sale of such bonds. (Ord. 19 § 1, 1969. Formerly K.C.C. 4.20.010).

4A.400.020 County treasurer. The manager of the finance and business operations division shall be ex officio the treasurer of the county. Unless otherwise specified by the King County Charter, the manager shall perform the duties specified by general law to be performed by the treasurer of the county in connection with the issuance, sale, delivery and payment of bonds of the county or bonds of political subdivisions or municipal corporations of the state located within the county. In addition, the manager may designate a bank or banks to act for and on the manager's behalf as safekeeping agent, escrow agent or trustee in connection with the issuance of refunding bonds of the county, and shall perform all other functions prescribed by general law to be performed by the treasurer of the county. (Ord. 17540 § 4, 2013; Ord. 14199 § 81, 2001; Ord. 12076 § 46, 1995. Formerly K.C.C. 4.20.020).

4A.400.030 Debt management policy - determined by motion. The council shall determine the debt policy of the county by motion. (Ord. 17540 § 10, 2013).

4A.500 SALES AND USE TAXES

Sections:

- 4A.500.010 Sales or use tax.
- 4A.500.020 Sales or use tax - additional - 1988.
- 4A.500.030 Sales or use tax - additional - 1994.
- 4A.500.040 Sales and use tax - stadium and exhibition center.
- 4A.500.050 Sales and use tax - transit capital and operations - 1981.
- 4A.500.100 Sales and use tax - King County Metro public transportation - 2000.
- 4A.500.120 Additional sales and use tax - King County Metro public transportation - 2006.
- 4A.500.130 Additional sales and use tax - King County Metro public transportation - 2006 - use of tax proceeds.
- 4A.500.140 Service partnership agreements - criteria.
- 4A.500.150 Service partnership agreements - proposals - approval.
- 4A.500.200 Sales or use tax on retail car rentals.
- 4A.500.300 Sale and use tax - mental health and chemical dependency services and therapeutic courts - exemption (expires January 1, 2026).
- 4A.500.309 Sales and use tax - mental health and drug dependency services and therapeutic courts - policy goals - implementation and evaluation plan.
- 4A.500.310 Sales and use tax - mental health and chemical dependency services and therapeutic courts - exemption (expires January 1, 2026).
- 4A.500.320 Sales and use tax - mental health and chemical dependency services and therapeutic courts - provisions applying to tax (expires January 1, 2026).
- 4A.500.330 Sales and use tax - mental health and chemical dependency services and therapeutic courts - binding partnership agreements - required-commitments (expires January 1, 2026).
- 4A.500.900 Administration and collection of tax.
- 4A.500.910 Tax credit for city sales or use tax paid.
- 4A.500.920 King County's share of revenue.
- 4A.500.930 Failure to collect or pay tax a misdemeanor.

4A.500.010 Sales or use tax.

A. There is hereby levied a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within the county. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax

is collected in accordance with chapters 82.08 and 82.12 RCW.

B. The rate of the tax imposed by subsection A. of this section shall be one-half of one percent of the selling price or value of the article used, as the case may be. (Ord. 17291 § 3, 2012: Ord. 384 §§ 1-2, 7, 1970. Formerly K.C.C. 4.28.010).

4A.500.020 Sales or use tax - additional - 1988.

A. There is hereby levied an additional sales or use tax, as the case may be, as authorized by RCW 82.14.030(2), upon every taxable event, as therein provided, occurring within the county. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected under chapters 82.08 and 82.12 RCW.

B. The rate of the additional tax imposed by subsection A. of this section shall be one-half of one percent of the selling price or value of the article used, as the case may be. (Ord. 17291 § 5, 2012: Ord. 8325 §§ 1, 4, 1987: Ord. 6596 §§ 1-2, 10, 1983. Formerly K.C.C. 4.28.015).

4A.500.030 Sales or use tax - additional - 1994.

A. There is hereby levied an additional sales or use tax, as the case may be, as authorized by RCW 82.14.340, that shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The moneys received from the tax shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding under the restrictions on the use of these funds in RCW 82.14.340.

B. The rate of the additional tax imposed by subsection A. of this section shall be one-tenth of one percent of the selling price or value of the article used, as the case may be. (Ord. 17291 § 7, 2012: Ord. 11103 § 1, 1993: Ord. 9646 §§ 1-2, 1990; Ord. 8325 § 1, 1987. Formerly K.C.C. 4.28.016).

4A.500.040 Sales and use tax - stadium and exhibition center. There is hereby imposed a special stadium and exhibition center sales and use tax as authorized by RCW 82.14.0494 and chapter 82.14 RCW, as amended, with a rate equal to 0.016 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax, for collection beginning on the earliest allowable date consistent with the requirements of state law. The tax imposed by this section shall be in addition to all other taxes authorized by law, and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The tax imposed under this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the Washington state Department of Revenue under chapter 82.08 or 82.12 RCW. The tax imposed under this section shall be transferred and deposited in accordance with RCW 82.14.0494, and shall expire as provided in RCW 82.14.0494. (Ord. 17291 § 13, 2012: Ord. 12807 § 2, 1997. Formerly K.C.C. 4.28.022).

4A.500.050 Sales and use tax - transit capital and operations - 1981. The proceeds from the levy of an additional two-tenths of one percent sales and use tax shall be used as follows: seventy-five percent thereof shall be used for capital purposes and twenty-five percent thereof shall be used for operations. The proceeds available for capital purposes shall be placed in a capital account subject only to annual appropriations by the council. (Ord. 17291 § 28, 2012: Ord. 11661 § 1, 1995: Metro Res. 3776 § 4, 1981. Formerly K.C.C. 4.30.010).

4A.500.100 Sales and use tax - King County Metro public transportation - 2000.

A. For the purpose of providing funding for the operation, maintenance and capital needs of King County Metro public transportation, an additional sales and use tax of two-tenths of one percent is hereby levied, fixed and imposed on all taxable events within the county as defined in chapter 82.08, 82.12 or 82.14 RCW except as provided in subsection B of this section. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected under chapter 82.08 or 82.14 RCW, and shall be so collected, at the rate of two-tenths of one percent of the selling price in the case of a sales tax, or value of the article used in the case of a use tax. This additional sales and use tax shall be in addition to all other existing sales and use taxes, including the six-tenths of one percent public transportation sales and use taxes currently imposed by the county under RCW 82.14.045.

B. The tax imposed in subsection A. of this section shall not apply to sales of lodging by a person or entity that is subject to the tax imposed in RCW 67.40.090 and to the county tax imposed under RCW 67.28.180. (Ord. 17291 § 15, 2012: Ord. 14003 § 2, 2000. Formerly K.C.C. 4.28.025).

4A.500.120 Additional sales and use tax - King County Metro public transportation - 2006.

A. For the purpose of providing funding for the operational, maintenance and capital needs of King County Metro public transportation, an addition sales and use tax of one-tenth of one percent is hereby levied, fixed and imposed on all taxable events within King County as defined in chapter 82.08, 82.12 or 82.14 RCW, except as provided in subsection B. of this section. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.14 RCW, and shall be so collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. This additional sale and use tax shall be in addition to all other existing sales and use taxes, including the eight-tenths of one percent public transportation sale and use taxes currently imposed by the county pursuant to RCW 82.14.045.

B. The tax imposed in subsection A. of this section does not apply to sales of lodging by a person or entity that is subject to the tax imposed in RCW 67.40.090 and to the county tax imposed under RCW 67.28.180. (Ord. 15670 § 2, 2006. Formerly K.C.C. 4.29.011).

4A.500.130 Additional sales and use tax - King County Metro public transportation - 2006 - use of tax proceeds. The proceeds from the tax imposed under K.C.C. 4A.500.120 shall, for the initial ten-year period following voter approval of the proposition in Ordinance 15582 Section 5, , be used for the operation, maintenance and capital needs of King County Metro public transportation in the manner described in Attachment A* to Ordinance 15582, titled "Improvements Funded by Transit Now." After the initial ten-year period or in the event that the county, by an ordinance adopted by a supermajority of at least six affirmative votes of the county council, finds that, due to either changed conditions, insufficient revenue or force majeure events, any of the services and facilities described in the plan are either impractical or would provide less public transportation benefit than other alternatives, the county may in its discretion use the proceeds for any other public transportation purpose consistent with the King County Code and King County Metro transit policies and goals. For the purposes of this section, "tax proceeds" means the principal amount of funds raised by the additional sales and use tax authorized by K.C.C. 4A.500.120 and any interest earnings on the funds. (Ord. 17291 § 26, 2012: Ord. 15582 § 4, 2006. Formerly K.C.C. 4.29.020).

4A.500.140 Service partnership agreements - criteria. The following criteria for entering into Transit Now service partnership agreements shall be applied on a yes/no basis and are listed in priority order. The criteria provide a foundation for the development and evaluation of proposals for service partnership agreements. These criteria are further intended to provide guidance to potential partners as to how partnership proposals succeed in meeting the objectives, guidelines and implementation strategies of the service partnership program.

A. Direct financial partnerships shall have priority over speed and reliability partnerships. Proposals for direct financial partnerships with public and private entities that meet the minimum eligibility requirements of this chapter will be evaluated for implementation according to the following criteria, in priority order:

1. The partnership service will improve access to, from or between designated Urban and Manufacturing Centers as defined in Countywide Planning Policies LU-40 and LU-52;

2. The partnership service will improve service on the network of core service connections as defined in the King County Metro Transit Six-Year Transit Development Plan, Service Strategy S-3;

3. The partnership service by a public agency will improve access and circulation within designated Urban and Manufacturing Centers as defined in Countywide Planning Policies LU-40 and LU-52 or will provide service consistent with King County Metro Transit Six-Year Transit Development Plan, Service Strategy S-13. A circulator or ride-free service partnership with a public agency also will provide service in a manner that supports enhancement of existing transit centers by providing frequent connections between a transit center and major destinations within the urban center;

4. The partnership service will improve other services that support the goals and objectives of the King County Metro Transit Six-Year Transit Development Plan;

5. The partner or partners will commit to continue the partnership for more than five years;

6. The partner or partners will agree to fund more than the minimum one-third share of the fully allocated service cost;

7. The partner or partners will commit to implementation of additional actions that are likely to increase ridership on the new services, such as:

a. conducting promotional activities;

b. providing incentives to employees and riders;

c. establishing limits on parking supply or price for single occupant vehicle parking within the area served by the new service;

d. implementing parking management to increase the attractiveness of transit and ridesharing;

e. taking other policy actions that support the new service; or

f. taking other actions that are likely to increase ridership on the new services;

and

8. Projected ridership gain in annual boardings over the term of the agreement.

B. Speed and reliability partnerships shall have a lower priority than direct financial partnerships. Proposals for speed and reliability partnerships that meet the minimum eligibility requirements of Transit Now will be evaluated for implementation according to the following criteria, in priority order:

1. The partner's capital investment or traffic operations change will create a transit speed and reliability benefit along a continuous RapidRide bus rapid transit corridor;

2. The partner will commit to additional traffic operations management actions that achieve transit priority in excess of the required projected ten percent travel time savings;
3. The improvements can be completed within five years; and
4. The partner will commit to provision of complementary actions that improve transit operations or ridership, such as:
 - a. implementing innovative transit signal phases and timing;
 - b. providing the infrastructure, preferably fiber, required to support communication between transit signal priority equipment in the field and from the field back to the applicable agency and to Metro;
 - c. adding curb space for transit terminal or layover;
 - d. establishing limits on parking supply or increasing prices for single occupant vehicle parking within the area served by the new service;
 - e. implementing parking management to increase the attractiveness of ridesharing;
 - f. implementing pass subsidy and promotional programs that achieve higher ridership; or
 - g. taking actions that improve the pedestrian environment. (Ord. 15756 § 3, 2007. Formerly K.C.C. 4.29.030).

4A.500.150 Service partnership agreements - proposals - approval. For those service partnerships expected to be implemented after 2007, Metro Transit shall issue a call for service partnership proposals from potential public and private partners. The call for proposals shall describe the minimum requirements for eligible proposals as set forth in Ordinance 15582 as well as the prioritization criteria to be utilized by the county in selecting among eligible service partnership proposals as set forth herein at K.C.C. 4.29.030. A deadline will be set for submission that is not less than 90 days after the call for proposals has been issued. Metro Transit shall make staff available to answer questions potential service partners may have in order help facilitate the development of proposals that are consistent with the eligibility requirements and prioritization criteria. After the initial proposals received in response to the first call for proposals have been evaluated, subsequent opportunities may be provided for additional potential service partners to submit proposals up until such time as all the service partnership resources have been committed.

The executive shall transmit proposed service partnership agreements, identifying the year in which the proposed service partnership is expected to begin, for approval by the council. Council approval shall not be unreasonably withheld from service partnership proposals that meet the objectives, guidelines and implementation strategies of the service partnership program as described in Attachment A to Ordinance 15582. (Ord. 15756 § 4, 2007. Formerly K.C.C. 4.29.040).

4A.500.200 Sales or use tax on retail car rentals.

A. There is hereby levied a sales or use tax, as the case may be, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall be one percent of the selling price in the case of a sales tax or rental value of the vehicle in the case of a use tax. "Rental car" means a passenger car, as defined in RCW 46.04.382, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty consecutive days. "Rental car" does not include vehicles rented or loaned to customers by automotive repair business while the customer's vehicle is under repair and vehicles licensed and operated as taxicabs.

B. Moneys in the youth and amateur sports fund shall only be expended for youth

or amateur sports activities or facilities and debt service payments for debt or refinancing debt issued for those purposes. Proceeds of this tax shall be deposited in the youth and amateur sports fund and shall not be used to subsidize any professional sports team. (Ord. 18391 § 2, 2016: Ord. 17291 § 9, 2012: Ord. 10454 §§ 1-2, 1992. Formerly K.C.C. 4.28.017).

4A.500.300 Sale and use tax - mental health and chemical dependency services and therapeutic courts - exemption (expires January 1, 2026*).

A. For the purpose of providing funding for the operation or delivery of mental health and chemical dependency programs and services, and therapeutic courts programs and services as authorized RCW 82.14.460, as it exists on October 11, 2009, an additional sales and use tax of one-tenth of one percent is hereby levied, fixed and imposed on all taxable events within King County as defined in chapter 82.08, 82.12 or 82.14 RCW, except as provided in subsection B. of this section. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.14 RCW, and shall be so collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. This additional sales and use tax shall be in addition to all other existing sales and use taxes currently imposed by the county.

B. If, as a result of the imposition of the additional sales and use tax authorized in subsection A. of this section, the county imposes an additional sales and use tax upon sales of lodging in excess of the limits contained in RCW 82.14.410, the sales shall be exempt from the imposition of that additional sales and use tax. (Ord. 16663 § 2, 2009: Ord. 16077 § 6, 2008: Ord. 15949 § 4, 2007. Formerly K.C.C. 4.33.020).

***Reviser's note: Ordinance 15949, as amended, expires January 1, 2026. (Ord. 18333 § 2, 2016: Ord. 15949 § 9, 2007).**

4A.500.309 Sales and use tax - mental health and drug dependency services and therapeutic courts - policy goals - implementation and evaluation plan.

A. It is the policy of the county that citizens and policy makers be able to measure the effectiveness of the investment of these public funds. The county requires appropriate oversight, accountability and reporting on the status and progress of the programs supported with the sales tax funds. The programs supported with these funds shall be designed to achieve the following policy goals:

1. Divert individuals with behavioral health needs from costly interventions such as jail, emergency rooms and hospitals;
2. Reduce the number, length and frequency of behavioral health crisis events;
3. Increase culturally-appropriate, trauma-informed behavioral health services;
4. Improve the health and wellness of individuals living with behavioral health conditions; and
5. Explicit linkage with, and furthering the work of, King County and community initiatives.

B. To ensure the oversight, implementation and evaluation of the Mental Illness and Drug Dependency Service Improvement Plan is consistent with the county's policy goals outlined in subsection A. of this section and to ensure fulfillment of the requirements of RCW 82.14.460 which enables the sales tax, the executive, in collaboration with the mental illness and drug dependency advisory committee and community stakeholders, shall develop and submit for council review and approval an implementation and

evaluation plan for the Mental Illness and Drug Dependency Service Improvement Plan accepted by council by Ordinance 18406.

C. The implementation and evaluation plan shall have the following parts:

1. Part One: Implementation Plan. Part one of the implementation and evaluation plan is an implementation plan. The implementation plan shall describe the implementation of the initiatives, programs and services outlined in the Mental Illness and Drug Dependency Service Improvement Plan. The description shall include: a schedule of the implementation of initiatives, programs, and services outlined in the Mental Illness and Drug Dependency Service Improvement Plan as approved by the council under Ordinance 18406; a discussion of needed resources, including staff, information and provider contracts; outcome and performance measures; procurement and contracting information; community engagement efforts; and how the initiative, program or service advances the county's mental health and chemical dependency policy goals. An updated 2017-2018 biennial spending plan and financial plan for the mental illness and drug dependency fund shall be included in the implementation plan that is transmitted to the council. Part one shall be developed in collaboration with the mental illness and drug dependency advisory committee and community stakeholders. Part one of the implementation and evaluation plan shall be submitted to the council by August 3, 2017, for council review and approval by motion. Twelve copies of the part one implementation plan to the council shall be filed with the clerk of the council, for distribution to all councilmembers and to the lead staff of the health, housing and human services committee, or its successor; and

2. Part Two: Evaluation Plan. Part two of the implementation and evaluation plan is an evaluation plan. The evaluation plan shall describe an evaluation and reporting plan for the mental illness and drug dependency sales tax-funded initiatives, programs, and services supported by revenue levied under K.C.C. 4A.500.300. Part two shall specify: process and outcome evaluation components; a proposed schedule for evaluations; performance measurements and performance measurement targets; and data elements that will be used for reporting and evaluations. Performance measures shall include, but not be limited to: the amount of funding contracted to date, the number and status of request for proposals to date, individual program status and statistics such as individuals served, data on utilization of the justice and emergency medical systems and resources needed to support the evaluation requirements identified in this subsection C.2. The evaluation plan shall describe overarching principles, evaluation framing questions and approaches that will guide mental illness and drug dependency evaluation and performance measurement for 2017 through 2025. Part two shall be developed in collaboration with the mental illness and drug dependency oversight committee and community stakeholders. Part two of the implementation and evaluation plan shall be submitted to the council by August 3, 2017, for council review and approval by motion. Twelve copies of the part two evaluation plan to the council shall be filed with the clerk of the council, for distribution to all councilmembers and to the lead staff the health, housing and human services committee or their successors.

D.1. In addition to reviewing and approving the parts one and two of the implementation and evaluation plan outlined in subsection C. of this section, in coordination with the mental illness and drug dependency advisory committee, the executive shall submit an annual mental illness and drug dependency evaluation summary report each year for the initiatives, programs and services supported with the sales tax revenue. The annual summary evaluation report shall be submitted to the council by August 1 each year for council review and approval by Motion, starting in August 2018. The annual report shall include at a minimum:

- a. performance measurement statistics;
- b. program utilization statistics;

- c. request for proposal and expenditure status updates;
- d. progress reports on evaluation implementation;
- e. geographic distribution of the sales tax expenditures across the county, including collection of residential ZIP Code data for individuals served by the programs and strategies;
- f. updated performance measure targets for the following year of the mental illness and drug dependency initiatives, programs and services;
- g. recommendations on either program changes or process changes, or both, to the funded programs based on the measurement and evaluation data; and
- h. summary of cumulative calendar year data.

2. Twelve copies of the annual report to the council shall be filed with the clerk of the council, for distribution to all councilmembers and to the lead staff of the health, housing and human services committee, or its successor.

E. Concurrent with the executive's 2017/2018 biennial budget proposal and for each biennia that the mental illness and drug dependency sales and use tax is levied, the executive shall submit a report on program expenditures and revenue as part of the county's biennial budget review process. The information submitted with the executive's budget shall include an updated financial plan and a detailed spending plan for the tax funding, as well as revenue information. The mental illness and drug dependency spending plan shall include a detailed list of mental illness and drug dependency sales tax-funded initiatives, programs and services supported by revenue levied under K.C.C. 4A.500.300 and a budget. (Ord. 18635 § 24, 2017: Ord. 18407 § 2, 2016: Ord. 15949 § 3, 2007).

4A.500.310 Sales and use tax - mental health and chemical dependency services and therapeutic courts - exemption (expires January 1, 2026*).

A. The moneys collected under K.C.C. 4A.500.300 shall be used solely for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation or delivery of new or expanded therapeutic court programs and services, except a portion of the proceeds may be spent as authorized by RCW 82.14.460(4), as it exists on October 11, 2009, and subsection B. of this section. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.

B. The proceeds of the tax authorized and imposed under K.C.C. 4A.500.300 may not be used to supplant existing funding for these purposes, except as authorized by RCW 82.14.460(4), as it exists on October 11, 2009, though nothing in this section shall be interpreted to prohibit the use of moneys collected under this section for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this section.

C. For the purposes of this section, "proceeds" means the moneys raised by the additional sales and use tax authorized by K.C.C. 4A.500.300 and any interest thereon. (Ord. 17291 § 33, 2012: Ord. 16663 § 3, 2009: Ord. 16077 § 7, 2008: Ord. 15949 § 5, 2007. Formerly K.C.C. 4.33.030).

***Reviser's note: Ordinance 15949, as amended, expires January 1, 2026. (Ord. 18333 § 2, 2016: Ord. 15949 § 9, 2007).**

4A.500.320 Sales and use tax - mental health and chemical dependency services and therapeutic courts - provisions applying to tax (expires January 1, 2026*). The tax authorized and imposed under K.C.C. 4A.500.300 shall take effect in

accordance with RCW 82.14.055 and K.C.C. 4A.500.330. (Ord. 17291 § 35, 2012: Ord. 15949 § 6, 2007. Formerly K.C.C. 4.33.040).

***Reviser's note: Ordinance 15949, as amended, expires January 1, 2026. (Ord. 18333 § 2, 2016: Ord. 15949 § 9, 2007).**

4A.500.330 Sales and use tax - mental health and chemical dependency services and therapeutic courts - binding partnership agreements - required-commitments (expires January 1, 2026*).

A. No proceeds of the tax authorized and imposed under K.C.C. 4A.500.300 shall be provided to any contractor providing, annually, more than three million dollars in mental health treatment services through the King County regional support network unless that contractor has executed a binding partnership agreement covering employees performing community mental health services funded by public moneys with a bona fide labor organization and that:

1. Such an agreement has been implemented and has been in effect for at least three months; and

2. The labor organization and provider representatives have certified to the county executive that the agreement is operative with no significant deficiencies.

B. In the binding partnership agreement described in subsection A. of this section, providers and the labor organization shall, at a minimum, commit to:

1. Not use any funds received for its work on contracts with the county for the provision of mental health services to assist, promote or deter union organizing. For the purposes of this section, "assist, promote or deter union organizing" includes any attempt by an employer to influence the decision of its employees regarding whether to support or oppose a labor organization that represents or seeks to represent those employees;

2. Provide a current roster of employees to the county regional support network, including name, job title, department, work location and most recent date of hire;

3. Provide access to nonwork areas of provider facilities to union representatives for the purpose of allowing them to communicate with staff on nonwork time;

4. Agree to an expedited union recognition process through a National Labor Relations Board consent election agreement or a community election agreement;

5. Agree to an expedited collective bargaining process, if a majority of employees voting in an election choose union representation, that provides for interest arbitration of unresolved issues four months following certification of the bargaining unit;

6. Agree to include in such a collective bargaining agreement binding arbitration of grievances and a no-strike/no-lockout clause; and

7. Agree to binding arbitration of disputes concerning the interpretation and implementation of the partnership agreement. (Ord. 17291 § 38, 2012: Ord. 15949 § 7, 2007. Formerly K.C.C. 4.33.050).

***Reviser's note: Ordinance 15949, as amended, expires January 1, 2026. (Ord. 18333 § 2, 2016: Ord. 15949 § 9, 2007).**

4A.500.900 Administration and collection of tax. The administration and collection of the taxes imposed by this chapter shall be in accordance with RCW 82.14.050. (Ord. 17291 § 17, 2012: Ord. 6596 § 5, 1983: Ord. 384 § 3, 1970. Formerly K.C.C. 4.28.030).

4A.500.910 Tax credit for city sales or use tax paid. There shall be allowed against the taxes imposed by this chapter, a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in RCW 82.14.020 and

82.14.030 upon which a tax is imposed by this chapter. (Ord. 17291 § 19, 2012: Ord. 7470 § 3, 1986: Ord. 6596 § 3, 1983: Ord. 384 § 4, 1970. Formerly K.C.C. 4.28.040).

4A.500.920 King County's share of revenue. King County's lawful share of revenues from any tax imposed under RCW 82.14.030(2) by any city within the county shall be determined in accordance with state law. (Ord. 6596 § 4, 1983. Formerly K.C.C.4.28.045).

4A.500.930 Failure to collect or pay tax a misdemeanor. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter, or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter, shall be guilty of a misdemeanor. (Ord. 6596 § 8, 1983: Ord. 384 § 6, 1970. Formerly K.C.C. 4.28.060).

4A.510 SPECIAL EXCISE TAXES

Sections:

- 4A.510.010 Tax - admissions charge to stadiums owned by public facilities district.
- 4A.510.020 Tax - stadium and exhibition center admissions.
- 4A.510.030 Tax - stadium and exhibition center parking.
- 4A.510.100 Tax - real property sales - 1982.
- 4A.510.105 Distribution of proceeds of tax.
- 4A.510.110 Real property sales tax - 1982 - state law controlling.
- 4A.510.120 Tax - Real property sales - 1999.
- 4A.510.130 Collection of excise taxes on real estate sales imposed by cities and towns.
- 4A.510.200 Taxes for enhanced 911 emergency telephone system - levied.
- 4A.510.210 Taxes for enhanced 911 emergency telephone system - rates.
- 4A.510.220 Taxes for enhanced 911 emergency telephone system - use of tax.
- 4A.510.230 Taxes for enhanced 911 emergency telephone system - collection.
- 4A.510.240 Taxes for enhanced 911 emergency telephone system - refunds under court order.
- 4A.510.250 Taxes for enhanced 911 emergency telephone system - Washington state Department of Revenue access to tax information - authorization.

4A.510.010 Tax - admissions charge to stadiums owned by public facilities district. There is hereby imposed, under RCW 36.38.010, and specifically RCW 36.38.010(a), a tax of not more than one cent on twenty cents or fraction thereof to be paid by persons who pay an admissions charge to stadiums constructed after January 1, 1995, and owned by the Washington state major league baseball stadium public facility district, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accommodations. Anyone who receives any admission charge to any place shall collect and remit the tax to the treasury division of the county. For the purposes of this section, "admissions charge" means "admission charge" as defined in RCW 36.38.010(2). The amount collected by the county from such a tax shall be used for the purpose of paying the principal of and interest on such bonds and notes as may be issued for the purpose of providing all or part of the money with which to pay the cost of acquiring, designing, owning and equipping public parking facilities associated with the baseball stadium, including design and other preconstruction costs and costs of issuance and sale of such bonds and notes. Such taxes are pledged exclusively to the payment

of such bonds and notes so long as any bonds issued with respect to the baseball stadium remain outstanding, and thereafter may be used for such other purposes as are permitted by RCW 36.38.010. (Ord. 17291 § 42, 2012; Ord. 12615 § 2, 1997. Formerly K.C.C. 4.31.010).

4A.510.020 Tax - stadium and exhibition center admissions.

A. As authorized RCW 36.38.010(5), there is hereby levied and fixed a tax of three and one-tenth percent on charges for admission to events in a stadium and exhibition center as defined in RCW 36.102.010(9), located in the county and owned by the Washington state public stadium authority. From and after the date that the state treasurer certifies to the Washington state public stadium authority and to the county that all of the bonds issued to finance the stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid, redeemed or retired, the admissions tax shall be levied and fixed at the rate of ten percent. For the purposes of this section, "charges for admission to events" means only the actual admission charge, exclusive of taxes and service charges and the value of any other benefit conferred by the admission, and includes a charge made for season tickets or subscriptions, a cover charge or a charge made for the use of seats and tables, reserved or otherwise, and other similar accommodations. Revenues collected from the tax imposed in this section shall be deposited and used in accordance with RCW 36.38.010(5). The tax under this section shall be levied upon the first use of any part of the stadium and exhibition center but shall not be collected at any facility already in operation as of July 17, 1997.

B. To maintain consistency with charitable organization admission tax exemptions allowed by the city of Seattle for the Kingdome, the county will provide for similar exemptions from the admissions tax imposed by this section. The admission tax shall not apply to any admission charge to an event that is sponsored by a nonprofit organization exempt from federal income taxation under section 501(c) (3) of the Internal Revenue Code when:

1. The nonprofit tax-exempt organization publicly sponsors the event,
2. The nonprofit tax-exempt organization receives the use and benefit of the admission charges collected, and
3. The primary purpose of the event is charitable fundraising based on reasonable documentation.

C. A person who receives payment for an admission charge on which a tax is levied under this section, and a person who by agreement with the Washington state public stadium authority is obligated to collect the tax, shall collect the tax from the person making the admission payment and shall remit the tax to the state treasurer as provided in this section. The tax imposed under this section shall be collected from the person paying the admission charge at the time the admission charge is paid. The person who by agreement with the Washington state public stadium authority is obligated to collect the tax, or the person collecting the tax, shall remit the tax to the state treasurer. Payment shall be made in monthly remittances on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received and accompanied by such reports as the state treasurer requires. Payment or remittance of the tax collected may be made by check unless payment or remittance is otherwise required by the state Treasurer, but payment by check does not relieve the person collecting the tax from liability for payment and remittance of the tax to the state Treasurer unless the check is in the full and correct amount and until the check is honored. The person required to collect the tax under this section holds the tax in trust until the tax is remitted to the state Treasurer as provided in this section. If a person required to collect the tax imposed by this section fails to collect the tax, or having collected the tax fails to pay the tax to the state Treasurer in the manner prescribed by this section, whether the

failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person is personally liable to the state for the amount of the tax.

D. A person liable for the collection and payment of the tax imposed by this section shall acquire, keep and preserve for five years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax that the person was liable to remit under this section. All of those tickets, books and records shall be open for examination and audit at all reasonable times by the county finance and business operations division or the state Treasurer or the state Treasurer's agent.

E. The applicable provisions in RCW 82.32.090 through 82.32.115, and the amendments to those provisions, apply with respect to the taxes imposed under this section, except that, unless otherwise indicated by the context, in those provisions the term "state Treasurer" is substituted for each reference made to "department," "department of revenue" and "director of the department of revenue."

F. If a charge is made for admission under this section, a serially numbered ticket shall be furnished to the person paying the charge unless written approval has been obtained from the operator of the facility owned by the Washington state public stadium authority to use a turnstile or other counting device that accurately counts the number of paid admissions. The established price, admission tax and total price at which every such an admission ticket is sold shall be separately, conspicuously and indelibly printed or written on the face or back of the part of the ticket, which is to be taken up by the management of the place to which admission is gained.

G. For the purposes of this section, "person" includes a municipal or quasi-municipal corporation. (Ord. 17291 § 44, 2012: Ord. 13617 § 1, 1999: Ord. 12807 § 4, 1997. Formerly K.C.C. 4.31.020).

4A.510.030 Tax - stadium and exhibition center parking.

A. As authorized RCW 36.38.040, there is hereby levied and fixed a tax at the rate of one percent on any vehicle parking charges imposed at any parking facility that is part of a stadium and exhibition center as defined in RCW 36.102.010(9), located in the county and owned by the Washington state public stadium authority. From and after the date that the state Treasurer certifies to the Washington state public stadium authority and to the county that all of the bonds issued to finance the stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid, redeemed or retired, the parking tax shall be levied and fixed at a rate of ten percent. For the purposes of this section, "vehicle parking charges" means only the actual parking charges exclusive of taxes and service charges and the value of any other benefit conferred. Revenues collected under this section shall be deposited and used in accordance with RCW 36.38.040. The tax under this section shall be levied upon the first use of any part of the stadium and exhibition center but shall not be collected at any facility already in operation as of July 17, 1997.

B. A person who receives payment for vehicle parking charges on which a tax is levied under this section, and a person who by agreement with the Washington state public stadium authority is obligated to collect the tax, shall collect the tax from the person making the vehicle parking charges and shall remit the tax to the state Treasurer as provided in this section. The tax imposed under this section shall be collected from the person paying the vehicle parking charges at the time the vehicle parking charges are paid. The person who by agreement with the Washington state public stadium authority is obligated to collect the tax, or the person collecting the tax from the person paying the vehicle parking charges, shall remit the tax to the state Treasurer. Payment shall be made in monthly remittances on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received and shall be accompanied by such reports as the state Treasurer requires. Payment or remittance of

the tax collected may be made by check unless payment or remittance is otherwise required by the state Treasurer, but payment by check does not relieve the person collecting the tax from liability for payment and remittance of the tax to the state Treasurer unless the check is in the full and correct amount and until the check is honored. The person required to collect the tax under this section holds the tax in trust until the tax is remitted to the state Treasurer as provided in this section. If a person required to collect the tax imposed by this section fails to collect the tax, or having collected the tax fails to pay the tax to the state Treasurer in the manner prescribed by this section, whether the failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person is personally liable to the state for the amount of the tax.

C. A person liable for the collection and payment of the tax imposed by K.C.C. 4A.510.010, K.C.C. 4A.510.020 and this section shall acquire, keep and preserve for five years all records from which can be determined the amount of vehicle parking tax that the person was liable to remit under this section. All of those records shall be open for examination and audit at all reasonable times by the county finance and business operations division or the state Treasurer or the state Treasurer's agent.

D. The applicable provisions in RCW 82.32.090 through 82.32.115, and the amendments to those provisions, apply with respect to the taxes imposed under this section, except that, unless otherwise indicated by the context, in those provisions, "state Treasurer" is substituted for each reference made to "department," "department of revenue" and "director of the department of revenue."

E. For the purposes of this section, "person" includes a municipal or quasi-municipal corporation. (Ord. 17291 § 46, 2012: Ord. 13617 § 2, 1999: Ord. 12807 § 5, 1997. Formerly K.C.C. 4.31.030).

4A.510.100 Tax - real property sales - 1982. There is levied and there shall be collected by King County on each sale of real property situated in unincorporated King County a tax equal to one quarter of one percent of the selling price. (Ord. 6110 § 3, 1982. Formerly K.C.C. 4.32.010).

4A.510.105 Distribution of proceeds of tax.

A. The proceeds of the tax imposed by K.C.C. 4.32.010* of this chapter shall be credited to the unincorporated capital improvement fund and may only be used for capital needs of the unincorporated area of the county. One percent of the proceeds of the tax shall be credited to the county current expense fund to defray the administrative costs of collection.

B. The proceeds from the interest earnings from the proceeds of the tax imposed by K.C.C. 4.32.010* may only be used for parks and recreation purposes as defined in K.C.C. 7.01.010. (Ord. 14509 § 33, 2002: Ord. 6110 § 5, 1982).

***Reviser's note: K.C.C. 4.32.010 was recodified as K.C.C. 4A.510.100 by Ordinance 17291, Section 47.**

4A.510.110 Real property sales tax - 1982 - state law controlling. The tax imposed by K.C.C. 4A.510.100 shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes imposed by the state under chapter 82.45 RCW. (Ord. 17291 § 50, 2012: Ord. 6110 § 7, 1982. Formerly K.C.C. 4.32.050).

4A.510.120 Tax - Real property sales - 1999. There is hereby levied and there shall be collected by King County on each sale of real property situated in unincorporated King County an additional tax equal to one quarter of one percent of the selling price. The proceeds of the tax imposed by this section shall be credited to the real estate excise tax,

number 2 fund and may only be used for the planning, construction, reconstruction, repair, rehabilitation or improvement of parks located in or providing a benefit and open to residents of the unincorporated area of King County. (Ord. 13667 § 3, 1999: Ord. 10455 §§ 1, 3, 4, 1992. Formerly K.C.C. 4.32.012).

4A.510.130 Collection of excise taxes on real estate sales imposed by cities and towns. The county shall collect real estate excise taxes imposed by any city or town within the county. One percent of the proceeds of the tax imposed by any city or town shall be credited to the county current expense fund. The remaining proceeds of the tax shall be distributed to cities and towns monthly. (Ord. 6110 § 6, 1982. Formerly KC.C. 4.32.040).

4A.510.200 Taxes for enhanced 911 emergency telephone system - levied.

A. There is hereby levied an excise tax on the use of all taxable switched access lines in King County, as authorized by RCW 82.14B.030.

B. There is hereby levied an excise tax on the use of each radio access line:

1. By subscribers whose place of primary use as set forth in the records of the radio communications service company providing such radio access lines is located within King County, as authorized by RCW 82.14B.030; and

2. By consumers whose retail transaction occurs within King County, as authorized by RCW 82.14B.030.

C. There is hereby levied an excise tax on the use of each interconnected voice over Internet protocol service line whose place of primary use as set forth in the records of the company providing the interconnected voice over Internet protocol service lines is located within King County, as authorized by RCW 82.14B.030. (Ord. 17684 § 1, 2013: Ord. 16946 § 1, 2010: Ord. 14496 § 1, 2002: Ord. 11589 § 1, 1994: Ord. 6875 § 1, 1984. Formerly K.C.C. 4.34.010).

4A.510.210 Taxes for enhanced 911 emergency telephone system - rates.

A. The rate of the tax imposed by K.C.C. 4A.510.200.A. shall be seventy cents per month per switched access line.

B. The rate of the tax imposed by K.C.C. 4A.510.200.B.1. shall be seventy cents per month per radio access line.

C. The rate of the tax imposed by K.C.C. 4A.510.200.B.2. shall be seventy cents per retail transaction as defined by RCW 82.14B.020.

D. The rate of the tax imposed by K.C.C. 4A.510.200.C. shall be seventy cents per month per interconnected voice over Internet protocol service line. (Ord. 17684 § 2, 2013: Ord. 17291 § 53, 2012: Ord. 16946 § 2, 2010: Ord. 14496 § 2, 2002: Ord. 11589 § 2, 1994: Ord. 9223 § 1, 1989: Ord. 7417 § 1, 1985: Ord. 6875 § 2, 1984. Formerly K.C.C. 4.34.020).

4A.510.220 Taxes for enhanced 911 emergency telephone system - use of tax.

A. The proceeds of the tax imposed by this chapter before January 1, 2010, and investment earnings therefrom shall be used only to pay for the implementation and operation of an enhanced 911 emergency telephone system.

B. The proceeds of the tax imposed by this chapter on and after January 1, 2011, and investment earnings therefrom shall be used only to pay for the implementation and operation of an enhanced 911 emergency communications system and any applicable administrative fee charged by the state of Washington Department of Revenue for the administration and collection of the tax. (Ord. 16946 § 3, 2010: Ord. 6875 § 3, 1984. Formerly K.C.C. 4.34.030).

4A.510.230 Taxes for enhanced 911 emergency telephone system - collection.

A. For taxes imposed before January 1, 2011, and collected by the county, the executive shall administer and collect the tax consistent with procedures approved in Ordinance 6507. The tax imposed by this chapter shall be collected from the end user by the telephone company providing the access line and by the radio communications service company providing the radio access line, and the due date for remittance of the tax collected shall be on or before the last day of the month following the month in which the tax liability accrues. Telephone companies collecting the tax shall be reimbursed for the actual costs of administration and collection of the tax. If a telephone company or radio communications service company retains funds for tax administration and collection, on each tax remittance statement, the company shall include a sworn statement from its chief financial officer, or other authorized person, on behalf of itself and its subsidiaries, that the funds retained for tax administration and collection comply with this chapter and chapter 82.14B RCW.

B. Taxes imposed on and after January 1, 2011, shall be collected by the state of Washington Department of Revenue as provided by state law. (Ord. 16946 § 4, 2010: Ord. 14496 § 3, 2002: Ord. 11589 § 3, 1994: Ord. 6875 § 4, 1984. Formerly K.C.C. 4.34.040).

4A.510.240 Taxes for enhanced 911 emergency telephone system - refunds under court order. This section applies only to taxes imposed by K.C.C. 4A.510.200 and collected by the county. In the event that the tax or any portion thereof imposed by K.C.C. 4A.510.200.B. is ordered to be refunded by final judgment of a court of record, the county shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit to each end user who paid tax for which refund is ordered the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with exercise of due diligence within three months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the county, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled. (Ord. 17291 § 56, 2012: Ord. 16946 § 5, 2010: Ord. 11589 § 4, 1994. Formerly K.C.C. 4.34.045).

4A.510.250 Taxes for enhanced 911 emergency telephone system - Washington state Department of Revenue access to tax information - authorization.

The department of revenue of the State of Washington is hereby authorized access to tax information set forth in RCW 82.32.330 and any other provision of Title 82 or 84 RCW, upon substantially the same conditions as tax information is authorized to be disclosed by the Washington State department of revenue to King County taxing officials pursuant to RCW 82.32.330, 84.40.340, and 42.17.310, as each now exists or is hereafter amended. The county executive and the county assessor are authorized to execute an agreement on behalf of King County, consistent with the access herein granted. Tax information received by King County pursuant to such agreements is exempt from disclosure under the Public Disclosure Act and remains privileged and confidential pursuant to RCW 82.32.330. (Ord. 12274 § 1, 1996. Formerly K.C.C. 4.34.050).

4A.520 HOTEL-MOTEL TAX

Sections:

- 4A.520.010 Compliance.
- 4A.520.020 Refinancing of Kingdome Debt.

4A.520.010 Compliance. All programs and projects funded under this chapter shall comply with Section 504 of the Federal Rehabilitation Act of 1973, 29 U.S.C. Sec. 794, as amended, and abide by current affirmative action laws and ordinances. (Ord. 17291 § 64, 2012: Ord. 9279 § 11, 1989. Formerly K.C.C. 4.42.110).

4A.520.020 Refinancing of Kingdome Debt.

A. Refinancing of Kingdome debt and dedication of hotel-motel tax revenue. It is the intent of the County to issue bonds to repay or refinance all or a portion of the existing bonded debt on the Kingdome, including but not limited to roof repairs, claims, and related costs. Such bonds, to be approved by future ordinance, shall be limited to tax general obligation bonds to which the county will also pledge the hotel-motel tax authorized by RCW 67.28.180, as amended by Referendum 48 sec. 501. Revenues received from such tax from January 1, 2013 through December 31, 2015 in excess of the amount required for this purpose shall be deposited in the cultural resources special account.

B. Pledge to maintain and continue taxes. The county hereby pledges to maintain and continue the taxes authorized in RCW 36.38.010(5), 67.28.180 and 36.38.040, until the bonds authorized in RCW 43.99N.020 are fully redeemed, both principal and interest. The county further pledges and dedicates to the repayment of the bonds issued to finance a stadium and exhibition center the full 2.0 percent hotel-motel tax during the years 2016 through 2020 in accordance with RCW 67.28.180 and 82.14.049. (Ord. 17461 § 4, 2012: Ord. 17291 § 66, 2012: Ord. 12807 §§ 6 and 7, 1997. Formerly K.C.C. 4.42.122).

4A.550 PROPERTY TAXES AND VALUATION

Sections:

- 4A.550.010 Provision of relevant material.
- 4A.550.100 Property tax notice - intent.
- 4A.550.110 Property tax notice - notices of taxes, fees and changes.
- 4A.550.120 Property tax notice - design and contents.
- 4A.550.130 Property tax notice - mailing - beginning date.
- 4A.550.200 Property tax refunds - petitions.
- 4A.550.210 Property tax refunds - responsibilities on petitions.

4A.550.010 Provision of relevant material. The department of natural resources and parks shall provide in a timely manner any codes, plans, maps and other relevant material which will aid the assessor in determining the true and fair value of real property in King County and any possible reductions in assessed valuation derived from environmental constraints. The department of natural resources and parks and the King County assessor shall work together to devise a compatible and efficient format for the exchange and transfer of information. (Ord. 17822 § 5, 2015).

4A.550.100 Property tax notice - intent.

A. RCW 84.56.050 requires the county treasurer to notify each taxpayer of the amount of the real and personal property, the current and delinquent amount of tax due on the real and personal property and to print on the notice the name of each tax and the levy included in the statement.

B. It is the intent of the council that all taxpayers, as listed on the tax roll, with a designated mortgage lender, be able to view online the information for real estate taxes, fees and charges owed on their property when the lender of a taxpayer has requested and been sent the tax information. (Ord. 16300 § 1, 2008: Ord. 15865 § 2, 2007. Formerly 4.63.010).

4A.550.110 Property tax notice - notice of taxes, fees and changes. The treasury operations section of the finance and business operations division shall provide the information online set forth in K.C.C. 4.63.010 by February 15 of each year. (Ord. 17822 § 7, 2014: Ord. 16300 § 2, 2008: Ord. 15865 § 3, 2007. Formerly K.C.C. 4.63.020.).

4A.550.120 Property tax notice - design and contents. The treasury operation section of the finance and business operations division shall determine the design and descriptive title for the online information concerning real estate taxes, which online information shall at a minimum include the following information:

A. The amount of the current tax year billing information, as set forth on the tax statement;

B. The current billing distribution of the current year taxes to local taxing districts as set forth on the tax statement. The current billing distribution includes:

1. State;
2. Local school support;
3. County;
4. City;
5. Unincorporated road;
6. Port;
7. Fire;
8. Hospital;
9. Library;
10. Ferry;
11. Flood control;
12. Other;
13. Emergency medical services; and
14. Other charges; and

C. Delinquency information including tax year, and delinquent principal taxes, fees and charge, interest and penalties. (Ord. 17822 § 7, 2014: Ord. 16300 § 3, 2008: Ord. 15865 § 4, 2007. Formerly K.C.C. 4.63.030).

4A.550.130 Property tax notice - mailing - beginning date. The treasury operations section of the finance and business operations division shall make the 2009 online information available no later than February 15 and each year thereafter no later than February 15. (Ord. 17822 § 7, 2014: Ord. 16300 § 5, 2008: 15865 § 6, 2007. Formerly K.C.C. 4.63.050).

4A.550.200 Property tax refunds - petitions. Petitions for refund of taxes under chapter 84.69 RCW shall be filed with the assessor on forms provided by the assessor. Except as otherwise provided in RCW 84.69.030, no refund shall be granted without a petition first being filed in accordance with this chapter. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether RCW 84.69.020 or 84.60.050 is satisfied. The assessor shall forward all petitions to the manager of the finance and business operations, indicating whether RCW 84.69.020 or 84.60.050 was satisfied or if no a such determination was made because the issues involved were not within the assessor's statutory responsibilities. (Ord. 17822 § 10, 2014: Ord. 12240 § 1, 1996: Ord. 12076 § 54, 1995. Formerly K.C.C. 4.64.020).

4A.550.210 Property tax refunds - responsibilities on petitions.

A. The manager of the finance and business operations division shall review all petitions forwarded by the assessor in accordance with K.C.C. 4A.550.200. The manager shall grant a petition and issue a tax refund to the petitioner when the assessor has determined either RCW 84.69.020 or 84.60.050 has been satisfied and the manager has determined the petition was timely filed under this section. If the assessor forwards a petition involving issues outside of the assessor's statutory responsibilities, and therefore the assessor made no determination of whether RCW 84.69.020 was satisfied, the manager shall undertake a review and make such a determination. If the manager finds that RCW 84.69.020 was satisfied and that the petition was timely filed under this section, the manager shall grant the petition and issue a tax refund to the petitioner.

B. No refund shall be granted for a petition that is filed more than three years after the due date of the payment sought to be refunded; except that a petition claiming a manifest error in the description of the property may be granted by the manager if it is filed before January 1, 2018, and is no more than six years and sixty-one days from the due date of the payment sought to be refunded or if it is filed on or after January 1, 2018, and is no more than six years from the due date of the payment sought to be refunded. (Ord. 18596 § 1, 2017: Ord. 17822 § 11, 2014: Ord. 14199 § 108, 2001: Ord. 12240 § 2, 1996: Ord. 12076 § 55, 1995. Formerly K.C.C. 4.64.030).

4A.560 PROPERTY TAXES - DIVISION OR SEGREGATION OF PROPERTY

Sections:

4A.560.010 Division or segregation of real property - local subdivision authority certification or other evidence of confirmation with laws.

4A.560.010 Compliance required with subdivision laws and ordinances. The county assessor and treasurer shall refuse to recognize a division or segregation of real property unless the local subdivision authority has certified or there is other satisfactory evidence that that such a division or segregation conforms with applicable state and local subdivision or land segregation laws. However, these restriction shall not apply to segregations initiated by the county assessor for administrative purposes that are unrelated to the possible illegal division of land. (Ord. 17823 § 4, 2014: Ord. 9352, 1990: Ord. 2908 § 2, 1976. Formerly K.C.C. 4.60.020).

4A.570 TAXING DISTRICT LEVY CERTIFICATION

Sections:

4A.570.010 Certification of amount of levies by taxing districts - approved - levy information form.

4A.570.010 Certification of amount of levies by taxing districts - approved - levy information form. In accordance with timelines established in state law, each taxing district that is required to provide certification under RCW 84.52.020 shall annually certify to the King County council on the amount of levies to be made in support of district for the ensuing year. The certification shall be approved by a resolution or ordinance adopted by the taxing district's governing body and shall identify the amount of district levies by fund and in total. Each taxing district shall also complete a levy information form summarizing the district's levy amounts. The levy information form shall be prepared by the assessor and shall be made available to each taxing district by the county on an annual basis. The adopted certification and completed levy information form shall be filed concurrently with the clerk of the King County council and the assessor. (Ord. 17824 § 3, 2014: Ord. 3432 § 1, 1977: Ord. 2152 § 1, 1974).

4A.600 GENERAL PROVISIONS FOR FEES

Sections:

4A.600.100 Fee for dishonored checks authorized – collection.

4A.600.100 Fee for dishonored checks authorized - collection. Agencies of King County are authorized to assess a handling fee of \$35.00 per check dishonored by nonacceptance or nonpayment, as authorized under RCW 62A.3-515.

Any King County department or agency that receives payment by check may establish a procedure for the collection of this fee. (Ord. 16694 § 2, 2009: Ord. 11140 § 1-2, 1993: Ord. 8328 § 1, 1987. Formerly K.C.C. 4.92.010).

4A.601 ELECTRONIC PAYMENTS

Sections:

4A.601.010 Policies - convenience and transaction fees.

4A.601.020 Credit card, debit card or check card number privacy policy.

4A.601.025 Electronic payments – absorption of costs by certain departments and agencies authorized – subject to appropriation.

4A.601.030 Initiating acceptance - council approval for absorbing costs.

4A.601.050 Chapter not waiver or release - pursuit and recovery of costs.

4A.601.010 Policies - convenience and transaction fees.

A. Requests to accept electronic payments must be initiated by the affected department or agency. A department or agency is not required to accept electronic payments for any service it provides.

B. A department or agency may accept electronic payments for a service it offers, only if the person making the payment bears the transaction processing costs in such an amount as determined by the finance and business operations division in accordance with state law.

C. A department or agency may absorb the costs associated with electronic payment transactions, only if the council has given its approval to do so and absorption of the transaction processing costs does not conflict with state law, this chapter or established county policy.

D. A department or agency may accept electronic payments for tax payments, including interest, penalties and other amounts associated with taxes, only if the person making the payment bears the transaction processing costs in such an amount as determined by the finance and business operations division in accordance with state law.

E. A department or agency may accept electronic payments for specified nontax payments, including but not limited to code enforcement fines and penalties, special assessments, school and road mitigation payments, and fines, restitution and interest imposed by courts, only if the person making the payment bears the transaction processing costs in such an amount as determined by the finance and business operations division in accordance with state law.

F. If a department or agency collects payments to be shared with another state or government agency, the department or agency may absorb the cost of the transaction fees, only if the benefits to the county are greater than the transaction processing costs, as determined by the head of the department or agency, and if approved by the council. A department or agency that collects those types of payments may enter into negotiation with other state or governmental agencies regarding the sharing of transaction processing costs, unless the share of payment collected to be paid to the other agency is specified

by state law.

G. The finance and business operations division shall develop and administer a comprehensive countywide request for proposal for credit card services. The finance and business operations division shall award and administer agreements for the services. A department or agency may not enter into such an agreement without the written consent of the manager of the finance and business operations division.

H. Electronic payments may be accepted in person, over the phone, by fax, by mail or through the Internet, as determined appropriate by the head of each department and agency and as is consistent with this chapter and any agreement for electronic payment services.

I. Only if the council has made a finding that it is in the best interest of the county to do so, a department or agency accepting electronic payments shall include transaction processing costs in its biennial budget. Otherwise, the customer must pay the transaction processing costs. (Ord. 18398 § 4, 2016: Ord. 17292 § 38, 2012: Ord. 14199 § 112, 2001: Ord. 13923 § 4, 2000. Formerly K.C.C. 4.100.020).

4A.601.020 Credit card, debit card or check card number privacy policy.

A. Electronic commerce systems, either Internet or interactive voice response, shall not store credit card, debit card or check card numbers in a data base or create a database where the numbers are retrievable by any county employee or county systems except as specifically authorized under subsection of E. of this section.

B. For credit card, debit card or check card transactions completed at a counter, county staff:

1. Shall not enter credit card, debit card or check card numbers into a database or create a database where the credit card, debit card or check card numbers are retrievable by any county employee or other county systems except as specifically authorized under subsection E. of this section;

2. Shall give the holder's copy of the credit card, debit card or check card receipt to the customer; and

3. Shall store the merchant copy of the credit card, debit card or check card receipt for at least three years in a secure location immediately after the transaction is completed, and the location shall be accessible to authorized personnel only.

C. For mail-order and telephone order credit card, debit card or check card transactions, county staff:

1. Shall not enter credit card, debit card or check card numbers into a database or create a database where the credit card, debit card or check card numbers are retrievable by any county employee or other county systems except as specifically authorized under subsection E. of this section.

2. Shall store the merchant copy of the credit card, debit card or electronic check receipt for at least three years in a secure location immediately after the transaction is completed, and the location shall be accessible to authorized personnel only;

3. Shall either mail the credit card, debit card or check card holder the customer's copy of the credit card, debit card or check card receipt or store it with the merchant copy, in accordance with agency policy.

4. Mail order and telephone order forms containing credit card, debit card or check card numbers must be either destroyed or stored with the merchant copy of the credit card, debit card or check card receipt in accordance with agency policy.

D. An agency must obtain written authorization from the executive and provide written notification to the council chair for the use of systems that collect credit card, debit card or check card numbers in any location where credit card, debit card or check card numbers are retrievable by any county employee or other county systems. (Ord. 17292 § 40, 2012: Ord. 14545 § 3, 2002. Formerly K.C.C. 4.100.025).

4A.601.025 Electronic payments – absorption of costs by certain departments and agencies authorized – subject to appropriation. Subject to appropriation by the county council, the following county departments and agencies are authorized to absorb the operational and business costs accepting electronic payments, including transaction processing costs, for the specified fees, fines, charges, fares or other payments listed:

A. The department of executive services, records and licensing services division, for payments for animal shelter, care and control and pet licensing purposes, including all fees, donations and penalties in K.C.C. 11.04.035;

B. District court for court-related fees, fines and other charges;

C. The department of natural resources and parks, parks and recreation division, for park services and facilities usage provided to the public;

D. The department of natural resources and parks, wastewater treatment division, for sewage capacity charges;

E. The department of natural resources and parks, solid waste division, for municipal solid waste fees;

F. The department of public health for public health environmental permits and community health clinic fees;

G. The department of local services, permitting division, for permitting and environmental review permit fees;

H. The department of information technology for geographic information system course fees; and

I. The Metro transit department for public transportation fares. (Ord. 18791 § 42, 2018: Ord. 18777 § 25, 2018: Ord. 18398 § 8, 2016)

4A.601.030 Initiating acceptance - council approval for absorbing costs.

A. A department or agency may initiate the acceptance of electronic payments without council approval, only if the person making the payment bears the transaction processing costs in such an amount as determined by the finance and business operations division in accordance with state law.

B. A department or agency wishing to absorb the costs associated with electronic payment transactions shall receive council approval to do so. The process for receiving council approval is as follows:

1. The department or agency must submit to the budget office and to the finance and business operations division a formal request to initiate acceptance of electronic payments along with a business analysis that, at a minimum, describes any combination of the service or services and product or products for which the electronic payment option is to be offered, assesses the benefits of absorbing the transaction costs associated with these payments, projects the annual fiscal impact of absorbing transaction costs over a three-year horizon, documents legal or contractual obligations that would be affected by acceptance of electronic payments and adequately cites or includes as attachments any documentation supporting its business analysis. The council encourages the executive to develop an electronic payment business analysis template for use by interested agencies; and

2. If the budget office agrees that absorbing the transaction costs serves the best interests of the county, and if the finance and business operations division confirms that the proposal meets its electronic payment processing protocol, the executive may transmit an appropriation request to the council. The transmittal package must include the department or agency business analysis on which the original request is based and an ordinance amending K.C.C. 4A.601.025 and making a finding that is in the best interest of the county to allow the department or agency to absorb the transaction processing

costs. The council encourages submittal of the electronic payment appropriation requests as part of the biennial budget. (Ord. 18398 § 5, 2016: Ord. 17292 § 42, 2012: Ord. 14199 § 113, 2001: Ord. 13923 § 5, 2000. Formerly K.C.C. 4.100.030).

4A.601.050 Chapter not waiver or release – pursuit and recovery of costs.

This chapter is not a waiver or release of any fee, fine, penalty, assessment or other amount that the county may make or impose for an inadequate or insufficient electronic payment to the county. The county reserves and shall exercise all rights under law to pursue and recover all costs from persons making, presenting or using inadequate or insufficient electronic payment methods. (Ord. 13923 § 7, 2000. Formerly K.C.C. 4.100.050).

4A.610 ASSESSMENTS

Sections:

- 4A.610.100 Radius batch search fee - authorization to assess.
- 4A.610.110 Radius batch search fee.
- 4A.610.120 Radius batch search fee - procedure for collection - rules.

4A.610.100 Radius batch search fee - authorization to assess. The King County department of assessments may assess a fee for conducting radius batch searches in accordance with K.C.C. Title 21A, to cover administrative and duplicating costs. (Ord. 14518 § 3, 2002. Formerly K.C.C. 4.69.010).

4A.610.110 Radius batch search fee. The radius batch search fee shall be fourteen dollars and seventy-five cents per search. (Ord. 14518 § 4, 2002. Formerly K.C.C. 4.69.020).

4A.610.120 Radius batch search fee - procedure for collection - rules. The department of assessments shall establish by rule a procedure for collection of the fee. (Ord. 14518 § 5, 2002. Formerly K.C.C. 4.69.030).

4A.620 COMMUNITY AND HEALTH SERVICES

Sections:

- 4A.620.100 Addiction treatment - fees - billing of third party payors - Cedar Hills - reduction of fees.

4A.620.100 Addiction treatment - fees - billing of third party payors - Cedar Hills - reduction of fees. To provide for a portion of the costs and expenses for the provision of addiction treatment, the director of the department of community and human services shall charge and collect fees according to the following guidelines:

A. Before billing a client fee, the department of community and human services shall identify potential third party payors, which shall include, but not be limited to, private insurance, Medicare, Medicaid, the Department of Veterans Affairs and programs of the state of Washington Department of Social and Health Services. Third-party payors shall be billed at full charge, according to this fee schedule, but the Department of Social and Health Services shall not be charged in excess of the maximum applicable Title XIX reimbursement levels for eligible patients. Third parties who annually refer multiple clients may be provided a reduced rate based on volume and provision of shared services. The director of the department of community and human services is authorized to accept the

agreed-upon third-party payment as payment in full for services or to establish a client copayment that is subject to client ability to pay.

B. The full fees for the services provided at Cedar Hills addiction treatment program are imposed as follows:

Intensive treatment	\$135 per day
Long-term treatment	\$106 per day
Residential recovery home treatment	\$78 per day
Co-occurring disorder add-on rate	\$50 per day
Admission evaluation	\$225 per evaluation
Psychiatric evaluation	\$130 per hour
Medical services	At Title XIX rates
Pharmaceuticals	Actual cost, plus 10% administrative fee or \$10 administrative fee, whichever is less
Laboratory Tests	Actual cost, plus 10% administrative fee or \$20 administrative fee, whichever is less
Medical emergency (911) response	Actual cost

C. The director of the department of community and human services is authorized to charge and collect a reduced amount for low-income persons whose income, adjusted for family size, is at or less than eighty percent of the state of Washington median income. Persons who are determined to be indigent, by reason of receiving public assistance shall not be charged a fee. (Ord. 17292 § 32, 2012; Ord. 13663 § 2, 1999. Formerly K.C.C. 4.96.010).

4A.630 DEPARTMENT OF JUDICIAL ADMINISTRATION FEES

Sections:

- 4A.630.010 Forms, providing.
- 4A.630.020 Failure to bring case to completion.
- 4A.630.030 Transmittal of legal case records for appeal.
- 4A.630.040 Issuance of civil warrants, subpoenas and citations, documents needing a clerk's seal.
- 4A.630.050 Participants in continuing legal education program.
- 4A.630.060 Documents filed with the clerk's office that require extra handling.
- 4A.630.070 Mandatory arbitration request.
- 4A.630.080 Trial de novo of arbitration award.
- 4A.630.090 Service of bulk user access.
- 4A.630.100 Domestic violence prevention account revenues administration.
- 4A.630.110 Noncertified copies of legal case files provision.
- 4A.630.120 Trust payments through the superior court registry processing.
- 4A.630.130 Domestic relations cases for courthouse facilitator program.
- 4A.630.140 Voucher system for payment of services provision.
- 4A.630.150 Disposal of court exhibits.
- 4A.630.160 Conversion of file exhibits.
- 4A.630.170 Expedited clerk services.
- 4A.630.180 Customer requests via the mail.
- 4A.630.190 Preparing and providing copies of documents to the court.
- 4A.630.200 Preparing and providing report of new cases or new judgments filed in superior court – evaluation, research or programming –

administration fee for data dissemination requests of publicly accessible superior court records data.

4A.630.300 Collection.

4A.630.310 Waiver.

4A.630.010 Forms, providing. The department of judicial administration is hereby authorized to assess a fee for providing forms used in King County superior court. The charge shall be fifty cents per page to cover all costs associated with forms' reaction and distribution. (Ord. 17150 § 4, 2011: Ord. 9349 § 1, 1990. Formerly K.C.C. 4.71.010).

4A.630.020 Failure to bring case to completion. The department of judicial administration is hereby authorized to assess a fee to either parties to an action filed with the superior court or attorneys representing the parties, or both, who fail to bring cases to completion because of failure to appear for trial, failure to file final order on settlement, failure to follow case schedule, failure to file final judgment or appeal following a arbitration award; lack of action of record or failure to comply with court-ordered deadlines for reports. The fee assessed shall be fifty dollars to cover costs associated with identifying these cases and notifying either the parties or the attorneys, or both. (Ord. 16966 § 3, 2010: Ord. 14905 § 6, 2004: Ord. 13662 § 4, 1999: Ord. 13330 § 16, 1998. Formerly K.C.C. 4.71.050).

4A.630.030 Transmittal of legal case records for appeal. The department of judicial administration is hereby authorized to assess a fee to parties requesting transmittal of legal case records to the Washington state court of appeals or Washington state supreme court as part of an appeal from the decision in a King County superior court case. The fee assessed for transmittal of the records shall be the actual cost to the department for the transmittal of the records. (Ord. 18818 § 2, 2018: Ord. 14905 § 8, 2004: Ord. 13330 § 18, 1998. Formerly K.C.C. 4.71.060).

4A.630.040 Issuance of civil warrants, subpoenas and citations, documents needing a clerk's seal. The department of judicial administration is hereby authorized to assess a fee for issuance of civil warrants, subpoenas and citations, and for each document needing a clerk's seal. In accordance with RCW 36.18.050, the fee assessed for issuance of civil warrants, subpoenas and citations shall be the same as the fee established for the issuance of a writ of attachment as specified in RCW 36.18.016. (Ord. 17150 § 8, 2011: Ord. 13330 § 20, 1998. Formerly K.C.C. 4.71.070).

4A.630.050 Participants in continuing legal education program. The department of judicial administration is hereby authorized to assess a fee to participants in the department's continuing legal education program. The fee assessed for participation in the program shall be two hundred dollars to cover all costs of materials and presentation. (Ord. 16967 § 3, 2010: Ord. 13330 § 24, 1998. Formerly K.C.C. 4.71.090).

4A.630.060 Documents filed with clerk's office that require extra handling. The department of judicial administration is hereby authorized to assess a fee to anyone who files a document that requires special handling because of errors, failure to follow court rules or statutes or lack of completeness. The department shall make the decision to return the document to the filer on a case-by-case basis. The fee assessed for a document that requires extra handling because of errors, failure to follow court rules or statutes or lack of completeness shall be fifteen dollars for each incorrect or incomplete document to cover all costs of the extra handling required. (Ord. 17150 § 11, 2011: Ord. 16291 § 3, 2008: Ord. 14905 § 10, 2004: Ord. 13991 § 2, 2000: Ord. 13330 § 26, 1998: Ord. 8752 §§ 1-3, 1988: Formerly K.C.C. 2.12.150. Formerly K.C.C. 4.71.100).

4A.630.070 Mandatory arbitration request. The department of judicial administration is hereby authorized to assess and collect a fee for filing a request for mandatory arbitration, as authorized in RCW 36.18.016. The fee will be two hundred fifty dollars. (Ord. 18816 § 2, 2018: Ord. 14447 § 2, 2002: Ord. 13842 § 2, 2000. Formerly K.C.C. 4.71.115).

4A.630.080 Trial de novo of arbitration award. The department of judicial administration is hereby authorized to assess and collect a fee for filing a request for a trial de novo of an arbitration award, as authorized under RCW 36.18.016. The fee shall be four hundred dollars. (Ord. 18816 § 4, 2018: Ord. 13563 § 2, 1999. Formerly K.C.C. 4.71.120).

4A.630.090 Service of bulk user access. The department of judicial administration is hereby authorized to assess a fee for the service of bulk user access to superior court records managed by the department of judicial administration. The fee assessed shall be two hundred fifty dollars per year, to cover the costs associated with providing this service. A fee of twenty-five dollars per month shall be charged to users who do not require bulk access for an entire year. (Ord. 13990 § 2, 2000. Formerly K.C.C. 4.71.150).

4A.630.100 Domestic violence prevention account revenues administration. The department of judicial administration is hereby authorized to retain five percent of the county's portion of the domestic violence prevention account fee authorized under RCW 36.18.016. (Ord. 17150 § 15, 2011: Ord. 15272 § 2, 2005. Formerly K.C.C. 4.71.200).

4A.630.110 Noncertified copies of legal case files provision. The department of judicial administration is hereby authorized to assess a fee for providing noncertified copies of legal case files. Copies prepared by department staff from hard copy, also known as paper, files or copied remotely using the department's online electronic court record system from a site outside the department's facilities shall be subject to a fee in accordance with RCW 36.18.016(4). Self-service copies of files using the self-service copying machines provided by the department shall be fifteen cents per page. The department of judicial administration shall establish a procedure for the collection of the fees in this section. (Ord. 17921 § 2, 2014: Ord. 17150 § 17, 2011: Ord. 16289 § 2, 2008: Ord. 14905 § 12, 2004: Ord. 10644 § 1, 1992: Ord. 9774 § 1, 1991. Formerly K.C.C. 4.73.010).

4A.630.120 Trust payments through the superior court registry processing.

A. The department of judicial administration is hereby authorized to assess service fees for reimbursement for the actual costs incurred by the county to process trust payments through the superior court registry.

B. The following fees may be assessed:

1. Two dollars per payment if a child support payment greater than twenty-five dollars and less than or equal to one hundred and fifty dollars is made and;
2. Ten dollars per payment for all child support payments exceeding one hundred and fifty dollars and for all other types of payments which exceed twenty-five dollars;

C. This section applies to all payments received for processing through the superior court registry, except for any payment whose processing costs are otherwise reimbursed to the county from other sources. (Ord. 17150 § 19, 2011: Ord. 13330 § 10, 1998: Ord. 6242 § 1, 1982. Formerly K.C.C. 4.76.010).

4A.630.130 Domestic relations cases for courthouse facilitator program. The department of judicial administration is authorized to assess a surcharge of twenty dollars to superior court filing fees for domestic relations cases filed under Title 26 RCW, to be used for funding the courthouse facilitator program which provides basic services to pro se litigants in family law cases. (Ord. 17150 § 21, 2011: Ord. 15272 § 3, 2005: Ord. 13330 § 8, 1998: Ord. 11136 § 1, 1993. Formerly K.C.C. 4.79.010).

4A.630.140 Voucher system for payment of services provision. The department of judicial administration is hereby authorized to assess a fee for the service of providing a voucher system for payment of services provided by the department. The fee assessed shall be ten percent of the yearly charges to the voucher account, to cover some of the expenses involved in processing the vouchers and sending invoices. (Ord. 17150 § 23, 2011: Ord. 13662 § 9, 1999. Formerly K.C.C. 4.83.010).

4A.630.150 Disposal of court exhibits. The department of judicial administration is hereby authorized to assess a fee for the disposal of court exhibits not withdrawn by the parties forty-five to ninety days following case completion. This fee is assessed in accordance with RCW 36.18.016(11). The fee assessed shall be thirty dollars. (Ord. 18815 § 1, 2018: Ord. 17150 § 25, 2011: Ord. 14905 § 15, 2004. Formerly K.C.C. 4.83.030).

4A.630.160 Conversion of file exhibits. The department of judicial administration is hereby authorized to assess a fee for the conversion of items that are inappropriate for filing in the court file to file exhibits. This fee is assessed in accordance with RCW 36.18.016(11). The fee assessed shall be thirty dollars. (Ord. 18815 § 2, 2018: Ord. 17150 § 27, 2011: Ord. 14905 § 17, 2004. Formerly K.C.C. 4.83.040).

4A.630.170 Expedited clerk services. The department of judicial administration is hereby authorized to assess a fee for providing clerk services on an expedited basis. The fee assessed shall be thirty dollars. (Ord. 17150 § 29, 2011: Ord. 16290 § 3, 2008. Formerly K.C.C. 4.83.060).

4A.630.180 Customer requests via the mail. The department of judicial administration is hereby authorized to assess a fee for fulfilling customer requests via the mail. The fee assessed shall be seven dollars per transaction and unless postage is provided by the customer, postage will be charged at a rate of three dollars per transaction. (Ord. 17150 § 31, 2011: Ord. 16293 § 3, 2008. Formerly K.C.C. 4.83.070).

4A.630.190 Preparing and providing documents to the court. The department of judicial administration is hereby authorized to assess and collect a fee for preparing and providing copies of documents to the court. This fee only applies when documents have been electronically submitted to the clerk by parties who wish to have copies provided to the respective judicial officer. The fee assessed shall be twenty dollars per submission. (Ord. 17150 § 33, 2011: Ord. 16297 § 3, 2008. Formerly K.C.C. 4.83.080).

4A.630.200 Preparing and providing report of new cases or new judgments filed in superior court – evaluation, research or programming – administration fee for data dissemination requests of publicly available superior court records data. The department of judicial administration is hereby authorized to assess and collect a fee for preparing and providing a report of new cases filed in superior court or new judgments filed in superior court. The fee shall be five dollars per report. The department of judicial administration may assess and collect a fee for evaluation, research or programming of

fifty-five dollars per hour, and an administration fee of fifty dollars per report, for data dissemination requests of publicly accessible superior court records data. (Ord. 18817 § 2, 2018: Ord. 17150 § 35, 2011: Ord. 16968 § 3, 2011. Formerly K.C.C. 4.83.090).

4A.630.300 Collection. The department of judicial administration shall establish a procedure for the collection of the fees in this chapter. (Ord. 17150 § 37, 2011: Ord. 9349 § 3, 1990. Formerly K.C.C. 4.71.030).

4A.630.310 Waiver. The department of judicial administration is authorized to waive all or part of the fees authorized in the [this] chapter. (Ord. 17150 § 38, 2011).

4A.632 SUPERIOR COURT FEES (Formerly FAMILY COURT SERVICES AND RELATED FEES)

Sections:

- 4A.632.010 Purpose.
- 4A.632.020 Forms, providing.
- 4A.632.030 Family court services.
- 4A.632.040 Family court services adoption matters.
- 4A.632.050 Adoption checklist and file review.
- 4A.632.060 Adoption case record search.
- 4A.632.070 Fee for nonidentifying adoption searches by the superior court.
- 4A.632.080 Fee - visit with superior court paralegal for adoption related services.
- 4A.632.090 Fee for registering confidential intermediaries with the superior court.
- 4A.632.100 Fee - facilitator services to review domestic cases documentation.
- 4A.632.110 Fee - facilitator services to review domestic cases documentation - per visit.
- 4A.632.120 Parenting seminars.
- 4A.632.130 Family law orientation.
- 4A.632.200 Collection.
- 4A.632.210 Waver.

4A.632.010 Purpose. The purpose of this chapter is to authorize the superior court to assess fees for reimbursement of costs incurred by the county for: adoption services including flat search fee, consultation and confirmation of consents; dissolution services including: orientation, mediation, one party and two party evaluations, witness fees for testimony provided by family court services staff, and marriage waivers. Such service fees shall be the responsibility of the party or parties requesting the service. (Ord. 17150 § 41, 2011: Ord. 10643 § 1, 1992: Ord. 6241 § 1, 1982. Formerly K.C.C. 4.72.010).

4A.632.020 Forms, providing. The superior court is authorized to charge a fee for providing forms. The charge shall be fifty cents per page. (Ord. 17150 § 42, 2011).

4A.632.030 Family court services. Fees for family court services dissolution matters are established as follows: The superior court shall prepare a fee schedule charging no more than two hundred dollars, per hour, for:

- A. Dissolution services including:
 1. Mediation and evaluation orientation;
 2. Mediation services;
 2. Evaluation services;
 4. Dissolution one and two party evaluations;
 5. Witness fees for court testimony provided by family court services staff; and

6. Marriage waivers. (Ord. 17150 § 44, 2011: Ord. 16982 § 2, 1010: Ord. 16304 § 1, 2008: Ord. 14798 § 2, 2003: Ord. 13330 § 2, 1998: Ord. 10643 § 2, 1992: Ord. 6241 § 2, 1982. Formerly K.C.C.4.72.020).

4A.632.040 Family court services adoption matters. Fees for family court services adoption matters are established as follows:

The superior court shall prepare a fee schedule charging no more than one hundred fifty dollars, per hour, for adoption services, including:

- A. Confirmation of birth parent consent reports in all independent nonagency adoptions;
- B. Stepparent adoption reports; and
- C. Other services as ordered by the court. (Ord. 17150 § 46, 2011: Ord. 16982 § 4, 2011. Formerly K.C.C. 4.72.021).

4A.632.050 Adoption checklist and file review. The superior court is hereby authorized [to] assess a fee of fifteen dollars for the completion of an adoption checklist and file review, to be completed prior to final hearing. (Ord. 14791 § 1, 2003. Formerly K.C.C. 4.72.022).

4A.632.060 Adoption case record search. The superior court shall assess a flat search fee for each adoption case record search at the rate established by RCW 36.18.020. (Ord. 17150 § 49, 2011: Ord. 13330 § 4, 1998: Ord. 10643 § 3, 1992. Formerly K.C.C. 4.72.025).

4A.632.070 Fee for nonidentifying adoption searches by the superior court. The superior court is hereby authorized to charge a flat fee of sixty dollars for each nonidentifying adoption search performed. (Ord. 16969 § 2, 2010: Ord. 14791 § 2, 2003. Formerly K.C.C. 4.72.026).

4A.632.080 Fee - visit with superior court paralegal for adoption related services. The superior court is hereby authorized to charge a user fee of up to twenty dollars per visit with the superior court adoption paralegal, for adoption related services as authorized under RCW 26.12.220. Retained revenues shall be used to support costs associated with operating family court operations. (Ord. 16970 § 2, 2010. Formerly K.C.C. 4.72.027).

4A.632.090 Fee for registering confidential intermediaries with the superior court. The superior court is hereby authorized to charge an annual fee of one hundred dollars to each confidential intermediary who works with family court services. (Ord. 14791 § 3, 2003. Formerly K.C.C. 4.72.028).

4A.632.100 Fee - facilitator services to review domestic cases documentation. A fee of thirty dollars is imposed for services rendered to review documentation related to domestic cases before finalization, in accordance with RCW 26.12.240. (Ord. 17150 § 52, 2011: Ord. 16980 § 2, 2010: Ord. 16305 § 1, 2008. Formerly K.C.C. 4.72.032).

4A.632.110 Fee - facilitator services to review domestic cases documentation - per visit. A. The superior court is hereby authorized to charge a user fee of up to thirty dollars per visit for facilitator services, as authorized under RCW 26.12.240.

B. A fee of thirty dollars is imposed for facilitator services rendered to review documentation related to domestic cases before finalization, in accordance with RCW

26.12.240. (Ord. 17150 § 54, 2011: Ord. 16979 § 2, 2010: Ord. 16306 § 2, 2008. Formerly K.C.C. 4.72.034).

4A.632.120 Parenting seminars. The superior court is hereby authorized to charge a parenting seminar registration fee of forty dollars per participant for those who attend the parenting seminar within sixty days of filing the action that results in the requirement to attend the seminar; participants who attend the seminar after sixty days of the filing shall be charged a registration fee of seventy-five dollars. Retained revenues shall be used to support operating costs associated with family court operations. (Ord. 16972 § 2, 2010. Formerly K.C.C. 4.72.042).

4A.632.130 Family law orientation. The superior court is hereby authorized to charge a fee of up to twenty dollars per person to attend a family law orientation provided by King County superior court family court operations. This fee is authorized by RCW 26.12.260, 26.12.220 and 26.12.240. (Ord. 17150 § 57, 2011: Ord. 16983 § 2, 2010. Formerly K.C.C. 4.72.045).

4A.632.200 Collection. The superior court is responsible for collection of fees authorized in this chapter. (Ord. 17150 § 59, 2011).

4A.632.210 Waiver. The superior court is authorized to waive all or part of the fees authorized in this chapter based on the parties' ability to pay. (Ord. 17150 § 58, 2011)

4A.634 DISTRICT COURT FEES

Sections:

- 4A.634.010 Surcharge established -- collection.
- 4A.634.020 Surcharge - small claims court.
- 4A.634.030 Domestic violence prevention cases.
- 4A.634.100 Filing electronic that requires special handling - Attorney who files paper document if electronic filing required and approval waiver not obtained.

4A.634.010 Surcharge established -- collection. The King County council hereby establishes a surcharge of ten dollars to district court civil filing fees to be used for funding dispute resolution services. This surcharge shall be collected by the King County district court which shall establish a procedure for collection and segregation of this surcharge in accordance with chapter 7.75 RCW. (Ord. 13662 § 2, 1999: Ord. 12214 § 1, 1996: Ord. 11158 § 1, 1993: Ord. 10670 § 1, 1992: Ord. 9916 § 1, 1991. Formerly K.C.C. 4.82.010).

4A.634.020 Surcharge - small claims court. The King County council hereby establishes a surcharge of fifteen dollars to small claims court filing fees to be used for funding dispute resolution services. This surcharge shall be collected by the King County district court, which shall establish a procedure for collection and segregation of this surcharge in accordance with chapter 7.75 RCW. (Ord. 18545 § 1, 2017: Ord. 12214 § 2, 1996. Formerly K.C.C. 4.82.020).

4A.634.030 Domestic violence prevention cases.

A. The following district court administrative fee for district court costs is established to cover administrative district court costs in domestic violence cases:

District court administrative court cost fee	\$63.00
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B. This fee may be imposed by the district court against the respondent in domestic violence cases as authorized by state law. (Ord. 16288 § 3, 2008. Formerly K.C.C. 4.79.020).

4A.634.100 Filing electronic that requires special handling - Attorney who files paper document if electronic filing required and approval waiver not obtained.

A. The district court may assess a fee of twenty dollars to anyone who files an electronic document that requires special handling because of errors, failure to follow court rules or statutes or lack of completeness

B. The district court may assess a fee of fifty dollars to each attorney who files a paper document that is required by court rule to be electronically filed, without obtaining an approved waiver from electronic filing from the district court. (Ord. 17922 § 2, 2014).

4A.640 DEPARTMENT OF ADULT AND JUVENILE DETENTION FEES

Sections:

4A.640.010 Electronic monitoring program.

4A.640.010 Electronic monitoring program.

A. Except as otherwise provided in subsection B. of this section, the following fees for the electronic monitoring program are hereby adopted:

1. Program participants who earn \$15.01 per hour and over shall pay fees equivalent to the cost of the equipment ordered by the court, which includes both the equipment rental and the monitoring fees; and

2. Participants who earn \$15.00 per hour or less shall pay half of the cost of the equipment and fees, unless waived by the court.

B. Participants ordered to electronic monitoring from juvenile court shall not be required to pay fees under this section. (Ord. 18819 § 1, 2018: Ord. 13333 § 2, 1998: Ord. 12917 § 1, 1997. Formerly K.C.C. 2.73.050).

4A.650 PUBLIC HEALTH

Sections:

4A.650.010 Notary services fee.

4A.650.100 Medical examiner report fee.

4A.650.110 Medical examiner reports fee - waiver.

4A.650.150 Reporting a death to the medical examiner's office for remains to be buried, cremated, or otherwise disposed.

4A.650.010 Notary services fee. A person who receives notary services from the director of the Seattle-King County department of public health in accordance with chapters 26.26 RCW and 70.08 RCW shall be charged a fee of eight dollars. (Ord. 16971 § 3, 2010. Formerly K.C.C. 4.120.010).

4A.650.100 Medical examiner report fees.

A. Any person, agent or company who requests and receives a copy of an autopsy report in accordance with RCW 68.50.105 shall be charged a fee of fifty dollars.

B. Any person, agent or company who requests and receives a copy of a determination shall be charged a fee of twenty dollars. (Ord. 18388 § 1, 2016: Ord. 17292 § 16, 2012: Ord. 16965 § 2, 2010: Ord. 15953 § 2, 2007: Ord. 11137 § 1 (part), 1993. Formerly K.C.C. 4.88.010).

4A.650.110 Medical examiner reports fee - waiver. The director of the Seattle-King County department of public health is authorized to waive the fees established by K.C.C. 4A.650.100, when the reports are requested and received by the decedent's attending physician or by law enforcement agencies or officials conducting criminal investigations or prosecutions. (Ord. 17292 § 18, 2012: Ord. 15953 § 3, 2007: Ord. 11137 § 1 (part), 1993. Formerly K.C.C. 4.88.020).

4A.650.150 Reporting a death to the medical examiner's office for remains to be buried, cremated, or otherwise disposed. A person reporting a death to the medical examiner's office of a person whose remains are to be buried, cremated or otherwise disposed of under K.C.C. 2.35A.100, shall be charged a fee of seventy dollars. (Ord. 18388 § 2, 2016: Ord. 18103 § 2, 2015: Ord. 17733 § 16, 2014).

4A.660 INFORMATION TECHNOLOGY

Sections:

4A.660.010 Computer facilities and equipment use - fees.

4A.660.010 Computer facilities and equipment use - fees. The following fees shall be charged by the department of information technology:

A. OUTPUT PRODUCTS	
1. Property On-Line Systems Inquiries	
Online Property Inquiries	Base Access \$1,745.00 per company per year. User Access: \$932.00 per user per year
2. Property Extracts	
a. Levy Code Fund and Summary Report (ASCRPT by Levy Code and District)	\$100.00
b. Local Improvement District (LID Assessment Roll and Master	\$100.00
c. Plat Index: Data File	\$50.00
d. Plat Index: Hard Copy	\$50.00
e. Real Property Account Extract	\$100.00
f. Real Property Master File Extract	\$100.00
g. Real Property Tax Data Extract	\$100.00
h. Real Property Full Legal Description Extract	\$100.00

B. Special circumstances and requests for output products other than those specified in subsection A. of this section shall be charged a fixed rate, determined by the department of information technology, based on the prevailing labor and resource costs.

C. Based on their unique requirements, cash-on-delivery and non-King County customers may be assessed a fee of up to ten percent to cover undistributed overhead. (Ord. 18394 § 2, 2016: Ord. 17292 § 13, 2012: Ord. 12918 § 1, 1997: Ord. 11131 § 1, 1993: Ord. 10651 § 1, 1992: Ord. 10173 § 1, 1991: Ord. 9874 § 1, 1991: Ord. 9222 § 1, 1989: Ord. 8751 § 1, 1988: Ord. 8326 § 1, 1987: Ord. 7946, 1987: Ord. 7421 § 1, 1985: Ord. 7011 § 1, 1984: Ord. 6666 § 2, 1984. Formerly K.C.C. 4.80.020).

4A.670 NATURAL RESOURCES AND PARKS

Sections:

4A.670.100 Sewer rate.

- 4A.670.110 Financial plan - water quality program.
- 4A.670.120 Equity among county and noncounty customers - wastewater management program.
- 4A.670.200 Noxious weed control program assessment.
- 4A.670.300 C&D wastes disposal (construction and demolition wastes disposal) – fee – use.

4A.670.100 Sewer rate.

A. Having determined the monetary requirements for the disposal of sewage, the council hereby adopts a 2019 sewer rate of forty-five dollars and thirty-three cents per residential customer equivalent per month. Once a sewer rate ordinance becomes effective, the clerk of the council is directed to deliver a copy of that ordinance to each agency having an agreement for sewage disposal with King County.

B. The King County council approves the application of Statement No. 62 of the Governmental Accounting Standards Board (GASB-62) as it pertains to regulatory assets and liabilities to treat pollution remediation obligations and RainWise Program expenditures and strategic planning costs as regulatory assets, recovered ratably over the life of the underlying financing and establish a rate stabilization reserve for the purpose of leveling rates between years.

C. As required for GASB-62 application, amounts are to be placed in the rate stabilization reserve from operating revenues and removed from the calculation of debt service coverage. The reserve balance shall be an amount at least sufficient to maintain a level sewer rate between 2019 and 2020, and shall be used solely for the purposes of: maintaining the level sewer rate in 2019; and if additional reserve balance is available, moderating future rate increases beyond 2019. The estimated amount of the reserve, as shown in the financial plan, Attachment A to Ordinance 18745*, shall be revised in accordance with the 2019-2020 Biennial Budget Ordinance and financial plan. If the reserve needs to be reduced to meet debt service coverage requirements for 2018, the county executive shall notify the council of the change by providing an updated financial plan. (Ord. 18745 § 1, 2018: Ord. 18537 § 1, 2017: Ord. 18305 § 1, 2016: Ord. 18064 § 1, 2015: Ord. 17825 § 1, 2014: Ord. 17606 § 1, 2013: Ord. 17343 § 1, 2012, Ord. 17102 § 1, 2011: Ord. 16858 § 1, 2010: Ord. 16554 § 1, 2002: Ord. 16135 § 1, 2008: 15805 § 1, 2007: Ord. 15522 § 1, 2006: Ord. 15384 § 4, 2006: Ord. 15194 § 1, 2005: Ord. 14942 § 2, 2004: Ord. 14676 § 1, 2003: Ord. 14395 § 1, 2002: Ord. 14123 § 1, 2001: Ord. 13570 § 3, 1999: Ord. 13227 § 2, 1998: Ord. 12817 § 2, 1997: Ord. 12353 § 2, 1996. Formerly K.C.C. 4.90.010).

***Available in the King County Archives.**

4A.670.110 Financial plan - water quality program. The council hereby adopts a financial plan for the 1996 water quality program that includes a rate not to exceed twenty dollars and thirty cent to satisfy the financial obligations of the wastewater management program. The executive shall prepare the 1996 water quality budget and determine specific monetary requirements of the 1996 sewer program in accordance with this directive. (Ord. 17292 § 22, 2012: Ord. 11377 § 2, 1994. Formerly K.C.C. 4.90.020).

4A.670.120 Equity among county and noncounty customers - wastewater management program. Council affirms historic Metro policies to equally share responsibilities, opportunities, costs and risks associated with the wastewater management program among all component agencies. The executive shall annually prepare an assessment of system equity in accordance with the following requirements to ensure that

King County customers do not bear a disproportionate share of system costs and risks as compared to customers served outside King County. The report shall identify:

A. The annual and accrued sewer rate benefit associated with use of King County general obligation bonds on the sewer rate as compared to an estimated rate based exclusively on revenue bond issuance beginning January 1, 1994; and

B. An estimate of the annual and accrued cash value of the rate benefit to non-King County customers listed by component agency as compared to an estimated rate based exclusively on revenue bond issuance; and

C. Status of efforts made to resolve any inequities identified between King County and non-King County component agencies during the year.

D. Status of efforts made by adjoining jurisdictions or non-King County component agencies to help King County locate biosolid handling and disposal facilities within their jurisdictional boundaries; and

E. The executive shall not amend or modify any agreement with a component agency serving non-King County residents unless the agreement also includes provisions to resolve any inequities favoring non-King County customers as described in the annual report. (Ord. 17292 § 24, 2012: Ord. 11377 § 3, 1994. Formerly K.C.C. 4.90.030).

4A.670.200 Noxious weed control program assessment.

A. An assessment for the King County noxious weed control program of five dollars and thirty-two cents per parcel and thirty-eight cents per acre on all property not classified as forest land shall be imposed annually. Property classified as forest land, as defined in RCW 84.33.035, that is used solely for the planting, growing or harvesting of trees and that is typified by canopies so dense as to prohibit the growth of an understory shall be assessed at the rate of fifty-three and two tenths cents per parcel and three and eight tenths cents per acre.

B. The amount of the assessment shall constitute a lien against any property for which the assessment has not been paid by the date it is due, as provided in RCW 17.10.240. A notice of lien shall be sent to each owner of such a property.

C. Lands owned by the federal government or lands owned by federally recognized tribes or members of such tribes as are located within the historical boundaries of a reservation shall not be assessed for the noxious weed control program. (Ord. 18821 § 2, 2018: Ord. 17934 § 2, 2014: Ord. 17292 § 29, 2012: Ord. 15958 § 2, 2007: 14263 § 2, 2001: Ord. 13325 §§ 1 and 2, 1998. Formerly K.C.C. 4.94.010).

4A.670.300 C&D wastes disposal (construction and demolition wastes disposal) – fee – use. The fee imposed on the disposal of C&D wastes generated in the county's jurisdiction under K.C.C. 10.30.050 is four dollars and twenty-five cents per ton. All fee amounts remitted to the solid waste division shall be deposited in a subfund within the solid waste operating fund established in K.C.C. 4A.200.700, to be used for the purposes stated in K.C.C. 10.30.050. (Ord. 18166 § 5, 2015).

4A.675 REAL ESTATE SERVICES FEES

Sections:

- 4A.675.010 Easement application fee.
- 4A.675.020 Franchise application – new, amended, renewal, extension, advertising fees – surcharge for costs and expenses.
- 4A.675.030 Right-of-way construction permit processing fees.
- 4A.675.040 Special use permit application fee.

- 4A.675.050 Wireless right-of way use agreement application processing and coordinating fee - surcharge.
- 4A.675.060 Continuing use of rights-of-way-annual use payment.
- 4A.675.070 Utility construction work and installation, and other uses, upon, along, over, under or across any public place that is not a right-of-way fee.

4A.675.010 Easement application fee. The easement application fee for a party requesting a new easement, amended easement or easement transfer under K.C.C. 4.56.115 is three thousand dollars, plus actual costs and all expenses incurred by the real estate services section in excess of this fee as specified in K.C.C. 4.56.115. (Ord. 17691 § 2, 2013: Ord. 17691 § 2, 2013: Ord. 17515 § 2, 2013).

4A.675.020 Franchise application – new, amended, renewal, extension, advertising fees – surcharge for costs and expenses.

A. The franchise application fee for a party requesting a new franchise, an amended franchise, a renewal or extension of an existing franchise or a transfer of its franchise rights under K.C.C. 6.27.054 is two thousand five hundred dollars.

B. The advertising fee under K.C.C. 6.27.054 is the full advertising costs associated with the application.

C. The real estate services section of the facilities management division may assess a surcharge to recover the actual costs as specified in K.C.C. 6.27.054.B. (Ord. 18403 § 2, 2016: Ord. 17691 § 3, 2013: Ord. 17515 § 4, 2013).

4A.675.030 Right-of-way construction permit processing fees.

A. The right-of-way construction permit application fee for a party requesting a permit under K.C.C. chapter 14.44, is two hundred dollars, as specified in K.C.C. 14.44.040.A.

B. The real estate services section of the facilities management division may assess a surcharge to recover the actual costs as specified in K.C.C. 14.44.040.B. (Ord. 18403 § 3, 2016: Ord. 17691 § 5, 2013: Ord. 17515 § 8, 2013).

4A.675.040 Special use permit application fee. The fee for a special use permit application shall be five hundred dollars. (Ord. 17515 § 6, 2013).

4A.675.050 Wireless right-of way use agreement application processing and coordinating fee - surcharge.

A. The application fee for a party requesting a wireless right-of-way use agreement as provided in K.C.C. 14.45.080, is five hundred dollars.

B. The real estate services section of the facilities management division may assess a surcharge to recover costs as specified in K.C.C. 14.45.080.B. (Ord. 17691 § 6, 2013: Ord. 17515 § 11, 2013).

4A.675.060 Continuing use of rights-of-way-annual use payment.

A. The annual use payment for continuing use of the county rights-of-way for wireless communications facilities shall be the following amounts for 2017 and, for each year thereafter, the 2017 amount adjusted as provided in subsection C. of this section:

Type of Equipment/Facility within the right-of-way	Use Payment
Full cell wireless installation. Antenna array or antenna array and equipment cabinet on a new, existing, or replacement antenna support structure.	\$10,000

Combined element wireless installation. Single antenna and equipment cabinet on a new, existing or replacement antenna support structure.	\$3,000
Single element wireless installation. Single antenna or equipment cabinet on a new, existing or replacement antenna support structure.	\$2,000

B. For the purpose of this section, "replacement pole" means a new utility pole replacing an existing utility pole in the county right-of-way with no increase in the total number of utility poles in the right-of-way. Replacement poles provide extra capacity to support attached wireless telecommunications facilities.

C. The amount of the annual use payments established by subsection A. of this section shall be automatically adjusted annually, beginning January 1, 2018, and every year thereafter, using the U.S. Department of Labor, Bureau of Labor Statistics Consumer January through December Price Index for All Urban Consumers ("CPI-U") for the Seattle-Tacoma-Bremerton Statistical Metropolitan Area for the year preceding the prior calendar year of the agreement's implementation. However, if the CPI-U is negative, there will be no adjustment. In the event the CPI-U is no longer published, a reliable government or other nonpartisan index of inflation selected by the county shall be used to calculate the adjusted amounts. (Ord. 18410 § 2, 2016: Ord. 17691 § 7, 2013: Ord. 17515 § 13, 2013).

4A.675.070 Utility construction work and installation, and other uses, upon, along, over, under or across any public place that is not a right-of-way fee.

A. The fee for the administrative costs and expenses of processing the application for utility construction work and installation, and other uses upon, along, over, under or across any public place in the county that is not dedicated as right-of-way is five hundred dollars.

B. The real estate services section of the facilities management division may assess a surcharge to recover costs as specified in K.C.C. 14.46.080.A.

C. The inspection fee to be paid to the department managing the property shall be an amount based on the time spent on the job by inspectors during or after construction. (Ord. 17691 § 7, 2013: Ord. 17515 § 15, 2013).

4A.680 SHERIFF

Sections:

4A.680.010 Civil unit fees.

4A.680.010 Civil unit fees.

The following fees apply as provided in this chapter:

A. Service of civil process, service, summons and complaint, notice and complaint, summons and petition and notice of small claim:

- | | |
|---|-------------------------------|
| 1. Serve one defendant | \$33.00 |
| 2. Serve two or more defendants, same address | \$44.00 |
| 3. All returns | \$26.00 |
| 4. Nonresident returns | \$26.00 |
| 5. Notary fee | \$10.00 |
| 6. Mileage (per mile) | Federal standard mileage rate |

B. Attachment, writ – personal property:

- | | |
|--------------------------|-------------------------------|
| 1. Levy, per hour | \$74.00 |
| 2. Serve, each defendant | \$44.00 |
| 3. Return to court | \$26.00 |
| 4. Mileage (per mile) | Federal standard mileage rate |

C. Attachment, writ – real property:	
1. Levy (per hour)	\$74.00
2. Notice of levy	\$6.00
Per Location	\$2.00
3. Filing with auditor and auditor's filing fee	\$33.00
4. Serve defendant (if required)	\$44.00
5. Return to court	\$26.00
6. Mileage (per mile)	Federal standard mileage rate
D. Execution – personal property:	
1. Levy (per hour)	\$74.00
2. Posting of each notice	\$17.00
3. Conducting sale (per hour)	\$74.00
4. Bill of sale (each)	\$74.00
5. Return to court	\$26.00
6. Serve defendant	\$44.00
7. Serve notice (defendant)	\$44.00
8. Postponement notice (each)	\$17.00
9. Mileage (per mile)	Federal standard mileage rate
10. Mailing	Actual costs of postage
E. Warrants:	
1. Serve (each)	\$74.00
2. Return to court	\$26.00
3. Mileage (per mile)	Federal standard mileage rate
F. Subpoena:	
1. Serve (each)	\$44.00
2. Return to court	\$26.00
3. Mileage	Federal standard mileage rate
G. Postage for mailing, required by statute	
whether regular, certified or registered: Actual cost of postage	
H. Mileage fee, each mile actually and necessarily traveled in	
going to or returning from any place of service or	
attempted service: Federal standard mileage rate	
I. Execution – order of sale of real property:	
1. Levy (per hour)	\$74.00
2. Notice to publisher	\$2.00
3. Recording with auditor	\$33.00
4. Conducting sale (per hour)	\$74.00
5. Certificate of sale	\$74.00
6. Return to court	\$26.00
7. Posting of notice (each)	\$17.00
8. Affidavit of posting	\$17.00
9. Postponement (each notice)	\$17.00
10. Mileage (per mile)	Federal standard mileage rate
11. Mailing	Actual cost of postage
J. Writ of garnishment:	
1. Serve garnishee	\$44.00
2. Return to court	\$26.00
3. Serve defendant (if required)	\$44.00
4. Mileage (per mile)	Federal standard mileage rate
5. Mailing	Actual cost of postage
K. Writ of replevin – affidavit, claim and delivery:	
1. Serve defendant with writ – affidavit and bond	\$44.00

2. Serve summons and complaint (one)	\$33.00
3. Serve summons and complaint (two or more)	\$44.00
4. Levy (per hour)	\$74.00
5. Return to court	\$26.00
6. Mileage (per hour)	Federal standard mileage rate
L. Writ of restitution or writ of assistance, or both:	
1. Service with aid of county	\$97.00
2. Cost per hour after first hour	\$74.00
3. Return to court	\$26.00
4. Mileage (per mile)	Federal standard mileage rate
M. Redemption:	
1. Serve notice of intent	\$44.00
2. Certificate of redemption	\$74.00
N. Deed issuance	\$74.00
O. Internal-only criminal history record check:	\$17.00
P. Notarizing documents:	\$10.00
Q. All other documents and supporting papers for which no other fee is provided in this section:	\$44.00
R. Fingerprinting:	
1. Noncriminal purpose up to two sets	\$17.00
2. Each additional set	\$6.00
S. Copies when sufficient copies are not furnished	
For first page	\$1.00
Each additional page	\$0.50

(Ord. 18400 § 2, 2016: Ord. 17292 § 46, 2012: Ord. 16978 § 2, 2010: Ord. 16292 § 2, 2008: Ord. 14792 § 2, 2003. Formerly K.C.C. 4.104.010).

04A.700 TRANSPORTATION

- 4A.700.010 Rates of fare for transit program.
- 4A.700.050 Animal fares.
- 4A.700.070 Customized bus service fares.
- 4A.700.090 Limited service fares.
- 4A.700.110 Peace officers fares.
- 4A.700.130 Vanpool fares.
- 4A.700.210 Provision of tickets to human services agencies.
- 4A.700.230 Visitor passes.
- 4A.700.310 Equivalent cash fares.
- 4A.700.330 System of transfers.
- 4A.700.350 Interagency trip agreements.
- 4A.700.410 Governmental agency ticket and/or pass agreements.
- 4A.700.430 Home free program.
- 4A.700.450 Agreements - public school districts.
- 4A.700.470 Transportation voucher program.
- 4A.700.490 Low-income transit fare program.
- 4A.700.510 Regional reduced fare permit administrative fee.
- 4A.700.530 Leasing of transit vehicles.
- 4A.700.610 Waiving or discounting fares or pass prices.
- 4A.700.630 Waiving or discounting fares in emergency.
- 4A.700.650 Parking stalls at park and ride lots and garages – user fees established – goals – rules setting fees – rates, reductions – enforcement – penalties – review – use – appeals.

- 4A.700.700 Electric vehicle recharging station fees - establishment - penalties - notice.
- 4A.700.750 Bicycle locker fees - calculation and setting - notice - suspension or revocation of use privileges - removal or impound of property - contacting.
- 4A.700.770 Road vacation petition fees – amount – waiver.
- 4A.700.800 Trolleywire deactivation - fees and costs – rules.
- 4A.700.820 Passenger ferry fares.
- 4A.700.850 Airport - parking charges.
- 4A.700.860 Airport - field fuel lease charge - airport late fees and penalties.
- 4A.700.910 Definitions.
- 4A.700.1000 Right-of-way construction permit inspection fee.

4A.700.010 Rates of fare for transit program.

A. Except as may otherwise be provided by ordinance, the following fare categories and rates are established for regularly scheduled county public transportation service on buses, trolleys, transit vans, dial-a-ride vehicles and streetcars:

Regular fare	\$2.75
Child fare	No charge
Youth fare	\$1.50
Seniors and persons with disabilities fare	\$1.00
Low-income fare	\$1.50

The fare categories and rates are subject to, and defined by, the following:

1. The child fare is available to persons up to six years old when accompanied by a responsible person paying the proper fare as set forth in this chapter. Up to four children may ride with each responsible person;
2. The youth fare is available to persons from six through eighteen years old and persons over eighteen years old who receive student passes under K.C.C. 4A.700.450;
3. The senior and persons with disabilities fare is available to persons who apply for and receive a regional reduced fare permit. The permits are available to persons at least sixty-five years old and persons with disabilities as provided in the regional reduced fare permit program authorized under K.C.C. 28.94.255;
4. A person with a disability who has been issued an “attendant ride free” permit by the department may be accompanied by an attendant, who is not required to pay a fare; and
5. The low-income fare is available to persons who apply for and are determined to meet the threshold eligibility requirements for the low-income transit fare program authorized under K.C.C. 4A.700.490 and receive a valid low-income transit fare product.

B. A fare in subsection A. of this section is paid when a person pays the appropriate amount in cash or presents an appropriate pass, transfer or other fare payment media established under and used in accordance with this chapter.

C.1. Regional and institutional passes, in various single-trip value denominations and for various effective periods, may be issued and sold in accordance with the terms of an agreement approved by the council and entered into with other public transportation providers in the region. Institutions include employers, groups of employers, educational institutions, transportation management associations and other organizations. The effective periods, single-trip values and prices for the regional and institutional passes shall be established by the agreement. A valid regional or institutional pass may be presented an unlimited number of times during its effective period as full or partial payment of the applicable fare. To the extent the single trip value of the regional pass is not sufficient to

cover the applicable fare, the rider shall pay the difference in cash or from an electronic stored value product, such as e purse.

2. For institutions entering into an annual institutional pass agreement, the following schedule of calculations shall determine the cost of the annual agreement for King County Metro's portion of the agreement:

First twelve months:	TR x baseline trips
Second twelve months:	(TR x baseline trips) + [(TR x added trips) x 1/3]
Third twelve months:	(TR x baseline trips) + [(TR x added trips) x 2/3]
Fourth twelve months (and subsequent 12 month periods):	(TR x baseline trips) + (TR x added trips)

For purposes of this formula, "added trips" means those trips taken during the prior twelve months, determined either from surveys or electronic counting of actual institutional pass use, that exceed the number of baseline trips established at the execution of the institutional pass agreement. Electronic counts of one month or more will be annualized and used in lieu of survey results if available.

For purposes of this formula, "baseline trips" means the estimated number of transit trips taken by the contracting party's covered population of students, employees or others, or any combination thereof, in the twelve months preceding execution of the institutional pass agreement. Baseline trips may be adjusted on an annual basis to account for changes in the number of eligible employees.

For purposes of this formula, in the event a party terminates or does not renew an institutional pass agreement, any subsequent institutional pass agreement entered into with that party shall be priced as if in the "fourth twelve months and thereafter" category.

For purposes of this formula, "trip revenue" or "TR" means the weighted average fare per trip determined by the department.

D. The rate of fare for paratransit service shall be \$1.75 per trip and \$63.00 for a monthly pass.

E. The rate of fare for customized bus service to residents of Center Park, a facility of the Seattle Housing Authority located at 2121 - 26th Avenue South, Seattle, is equal to the paratransit fares specified in subsection D. of this section. (Ord. 18608 § 1, 2017: Ord. 17757 § 11, 2014: Ord. 17292 § 56, 2012: Ord. 16947 § 2, 2010: Ord. 16702 § 8, 2009: Ord. 16702 § 2, 2009: Ord. 16299 § 8, 2008: Ord. 15959 § 2, 2007: Ord. 14481 § 2, 2002: Ord. 14096 § 2, 2001: Ord. 13660 § 2, 1999: Ord. 13480 § 2, 1999. Formerly K.C.C. 4.150.010. Formerly K.C.C. 28.94.015.).

4A.700.050 Animal fares. The following procedure and rate of fare shall be used for animals riding on coaches. For small animals that do not occupy space other than the lap of the person accompanying the animal and for assistive animals, there shall be no fare charged. For all other animals, a fare equivalent to the fare paid by the individual accompanying the animal shall be charged and a transfer issued upon request. Animals riding on coaches shall be leashed or otherwise restrained and shall not pose a problem of health, injury to property or persons or disturbance to other passengers. (Ord. 18608 § 2, 2017: Ord. 17292 § 58, 2012: Ord. 12643 § 11, 1997. Formerly K.C.C. 4.150.050. Formerly K.C.C. 28.94.200.).

4A.700.070 Customized bus service fares. The director is authorized to establish rates of fare for customized bus service, but only if the rates of fare are established at a level reasonably estimated to recover at least eighty percent of the marginal cost for the service hours provided. The customized services shall be on an individual fare-paying basis and be regularly scheduled according to such routes, schedules and dates as are determined by the director. There shall be no zone fares

charged on customized bus service. Passes held by senior citizens, persons with disabilities and employees, and other special passes or permits may be honored on customized bus service insofar as consistent with overall cost recovery requirements in this section. Transfers may be issued on customized bus service. (Ord. 17292 § 60, 2012: Ord. 12643 § 10, 1997. Formerly K.C.C. 4.150.070. Formerly K.C.C. 28.94.195.).

4A.700.090 Limited service fares. The director is authorized to establish rates of fare for limited service to special or seasonal activities or events, but only if the rates of fare and any contributions are established at a level reasonably estimated to recover at least twenty-five percent of the marginal cost for the service hours provided. In addition, the rates of fare for limited service shall be established at a level at least equal to the rates of fare for equivalent regularly scheduled service. If, however, the limited service is not equivalent to any regular service, then the rates of fare shall be no less than one-half of the regular fare set forth in this chapter. The limited services shall be on an individual fare-paying basis and be scheduled according to such routes, schedules and dates as are determined by the director. (Ord. 18608 § 3, 2017: Ord. 17292 § 62, 2012: Ord. 12643 § 9, 1997. Formerly K.C.C. 4.150.090. Formerly K.C.C. 28.94.190).

4A.700.110 Peace officers fares. Notwithstanding any other provision in this chapter, general-authority Washington peace officers employed by a general-authority Washington law enforcement agency with officers in King County may ride regularly scheduled public transportation services without payment of fare, but only if the officers are in uniform or display their police badge or badges to the transit operator. (Ord. 17292 § 64, 2012: Ord. 12643 § 14, 1997. Formerly K.C.C. 4.150.110. Formerly K.C.C. 28.94.220).

4A.700.130 Vanpool fares. The director is authorized to establish rates of fare for vanpools, but only if the rates of fare are established at a level reasonably estimated to recover the operating and capital costs of, and at least twenty-five percent of the cost of administering, the vanpool program. (Ord. 17292 § 66, 2012: Ord. 12643 § 8, 1997. Formerly K.C.C. 4.150.130. Formerly K.C.C. 28.94.185).

4A.700.210 Provisions of tickets to human services agencies.

A. The director is authorized to establish a program for the sale and distribution of fare payment media to human service agencies at a discount of the media's cash value for the purpose of meeting the transportation needs of very low income and homeless populations. The program shall provide for the following:

1. Metro issued fare payment media, including but not limited to bus tickets, to be sold to human service agencies at ten percent of the cash value; and

2. A fare payment medium consisting of a combination of a Metro-issued fare payment medium and a fare payment medium of another transportation agency, to be sold to human services agencies at the higher of either the ten percent of the cash value of the Metro fare medium or the discounted price of the fare medium provided by the other transportation agency under an interagency agreement between Metro and the other transportation agency.

B. The allocation of discount fare payment media under the program shall be made by the director in conjunction with local jurisdictions and the county's department or departments responsible for human services programs. The local jurisdictions and the county department or departments shall determine the quantity of fare payment media from their respective allocations that shall be sold to the human service agencies eligible under the program.

C. The total amount of discount provided under the program established under section A. of this section shall not exceed four million dollars for any one year.

D. Metro fare payment media sold under the program shall be valid for all Metro transportation and paratransit service as well as for service on those Sound Transit bus routes agreed to by Metro and Sound Transit. (Ord. 18609 § 2, 2017: Ord. 18585 § 3, 2017 (expired January 1, 2018): Ord. 18399 § 4, 2016: Ord. 18399 § 2, 2016 (expired January 1, 2018): Ord. 18370 § 4, 2016: Ord. 18370 § 2, 2016 (expired January 1, 2018): Ord. 17932 § 3, 2014: Ord. 17932 § 1, 2014: Ord. 17443 § 2, 2012 (expired January 1, 2013): Ord. 17438 § 2, 2012 (expired January 1, 2013): Ord. 17295 § 3, 2012: Ord. 17292 § 68, 2012: Ord. 16702 § 9, 2009: Ord. 16299 § 6, 2008: Ord. 15959 § 3, 2007: Ord. 14096 § 5, 2001: Ord. 13640 § 1, 1999: Ord. 12643 § 19, 1997. Formerly K.C.C. 4.150.210. Formerly K.C.C. 28.94.245).

4A.700.230 Visitor passes. The director is authorized to issue and sell visitor passes entitling the holders thereof to public transportation services as specified by the passes, but only if the issuance is not expected to require the addition of regularly scheduled service. The director shall establish the rates of fare, the number of visitor passes and the extent of services available under the passes based on the estimated average visitor usage and the administrative costs of issuing the passes. The passes may be valid for a period not to exceed seven consecutive days. The director is further authorized to issue and sell the passes to travel, convention and special event groups for quantities over one hundred at a rate that is not less than seventy percent of the established visitor rate. Visitor pass privileges shall commence and terminate on the date or dates for which the passes are valid. (Ord. 17292 § 70, 2012: Ord. 12643 § 7, 1997. Formerly K.C.C. 4.150.230. Formerly K.C.C. 28.94.180).

4A.700.310 Equivalent cash fares. The director is authorized to issue, sell, consign or accept, or any combination thereof, electronic stored value products, tickets, tokens, commodities or certificates at rates equal to the equivalent cash fare or sold and accepted in accordance with the terms of an agreement previously approved by the county council and entered into with other public transportation providers in the region. In order to implement the consignment of fare media authorized under this chapter, the executive is authorized to enter into retail consignment contracts to pay commissions to outlets that sell the fare media. (Ord. 17292 § 72, 2012: Ord. 16702 § 3, 2009: Ord. 13480 § 3, 1999: Ord. 12643 § 4, 1997. Formerly K.C.C. 4.150.310. Formerly K.C.C. 28.94.165).

4A.700.330 System of transfers. The director shall establish a system of transfers to permit a person paying the proper fare to ride regularly scheduled service in any direction subject to the zone and time-of-day limitations applicable to the transfer. The holder of a transfer of a lesser value than the proper fare shall pay the cash difference. The time limit for transfers shall not exceed two and one-half hours from time of issuance, except that during adverse weather or emergency conditions seriously disrupting regular service, the director may extend the time limit for transfers. (Ord. 16380 § 2, 2009: Ord. 12643 § 5, 1997. Formerly K.C.C. 4.150.330. Formerly K.C.C. 28.94.170).

4A.700.350 Interagency trip agreements.

A. The executive is authorized to execute agreements with other transit agencies either to establish a system of fare payment for passengers transferring between transportation systems or for issuing a combined fare payment medium. The agreements

shall be subject to approval by the council to the extent the approval is required by the charter, ordinance or applicable state law, or any combination thereof. B. The agreements related to fare payment for passengers transferring between transportation systems shall provide that the county's share of the fares collected for trips involving transfers between transit agencies shall be the estimated revenue collected for the trips multiplied by the ratio of the revenue that would have been generated by application of the county's appropriate fares or prorated per trip pass prices due under other provisions of this chapter for the county portions of these interagency trips divided by the sum of the revenue that would have been generated by the application of each agency's appropriate fares or prorated per trip pass prices for all segments of the interagency trips.

C. The agreements related to the issuance of a combined fare payment medium shall include terms that:

1. Apportion the revenues from the sales of the combined fare payment medium between the county and the other transportation agency such that each party's share of the revenues shall be determined by multiplying:

- a. the ratio of the cost of that party's discounted payment fare if it were sold separately to the human services agencies divided by the sum of all the parties' discounted payment fares if they were sold separately to human services agencies; by

- b. the revenues generated from the combined fare payment medium sales;

2. Identify the services, including service areas if appropriate, for which the other transportation agency's fare medium will be valid; and

3. If appropriate, provide for the reimbursement of the other transportation agency accepting discounted Metro bus tickets sold to human services agencies. (Ord. 18399 § 5, 2016: Ord. 17292 § 75, 2012: Ord. 15669 § 2, 2007: 13480 § 6, 1999: Ord. 12643 § 17, 1997. Formerly K.C.C. 4.150.350. Formerly K.C.C. 28.94.235).

4A.700.410 Governmental agency ticket and/or pass agreements. The executive is authorized to execute agreements with local, state and federal governmental entities to provide tickets or passes, or both, to their employees or others traveling to their facilities at rates other than those set forth in this chapter, but only if the usage by the employees and others is not expected to require the addition of regularly scheduled public transportation services and the agreements are not estimated to reduce the revenue that would otherwise be received for the travel. The agreements shall be subject to approval by the council to the extent the approval is required by the charter, ordinance or applicable state law, or any combination thereof. (Ord. 17292 § 77, 2012: Ord. 12643 § 13, 1997. Formerly K.C.C. 4.150.410. Formerly K.C.C. 28.94.215.).

4A.700.430 Home free program. In order to increase the attractiveness of public transportation services and other alternatives to commuting in single occupancy vehicles, there is hereby established a program under which the department, in return for a fee, may pay the taxi fare for commuters who are not commuting in single-occupancy vehicles, who experience emergencies or other unanticipated events while at work or other designated locations and who are unable to return home in their usual commute mode. To the extent funds are appropriated by the council, the executive is authorized to enter into agreements with businesses, agencies, institutions and other organizations establishing the fee and other terms and conditions under which the department would pay the taxi fares of eligible persons employed by or otherwise associated with the organization. To the extent funds are appropriated by the council, the executive is further authorized to enter into agreements with providers of taxi service establishing the terms and conditions under which the department would pay the fares on behalf of eligible

persons participating in the program. (Ord. 17292 § 79, 2012: Ord. 11962 § 15, 1995. Formerly K.C.C. 4.150.430. Formerly K.C.C. 28.94.150).

4A.700.450 Agreements - public school districts. The executive is authorized to execute agreements with public school districts to supply students with passes in connection with special school programs, but the price for passes under the agreements shall be established at a rate of thirty-six times the youth fare in K.C.C. 4A.700.010 for each month in which these passes are valid, and the passes shall be regional passes as defined in K.C.C. 4A.700.010. (Ord. 17292 § 85, 2012: Ord. 17292 § 82, 2012 (expired July 1, 2012): Ord. 17130 § 7, 2011: Ord. 17130 § 5, 2011 (expired July 1, 2012): Ord. 14096 § 4, 2001: Ord. 13480 § 5, 1999: Ord. 12643 § 12, 1997. Formerly K.C.C. 4.150.450. Formerly K.C.C. 28.94.210.).

4A.700.470 Transportation voucher program. In order to increase the attractiveness of public transportation services and other alternatives to commuting in single-occupancy vehicles, there is hereby established a program under which the department may sell transportation vouchers to businesses, agencies, institutions and other organizations for distribution to their employees or others. The vouchers shall be sold at their full face value and shall be redeemable in accordance with terms and conditions supportive of commuting that is not single-occupancy vehicle commuting, as established by the director. To the extent funds are appropriated by the council, the executive is authorized to enter into such agreements with banks, printers, employers, vendors and others as necessary to implement the transportation voucher program. (Ord. 17292 § 87, 2012: Ord. 11962 § 16, 1995. Formerly K.C.C. 4.150.470. Formerly K.C.C. 28.94.160).

4A.700.490 Low-income transit fare program. The director of the Metro transit department may implement and administer a low-income transit fare program using the existing smart card One Regional Card for All, also known as ORCA, system. The eligibility threshold for the low-income fare is set at two hundred percent of the federal poverty level. (Ord. 18777 § 26, 2018: Ord. 17757 § 5, 2014).

4A.700.510 Regional reduced fare permit administrative fee. The administrative fee for the regional reduced fare permit for seniors and disabled persons shall be no more than three dollars. (Ord. 18610 § 1, 2017: Ord. 12643 § 22, 1997. Formerly K.C.C. 4.150.510. Formerly K.C.C. 28.94.260).

4A.700.530 Leasing of transit vehicles. For the lease of a transit vehicle of the county for charter operation by others, the minimum rental shall be the marginal cost per service hour of the vehicle's operation as established from time to time by the director plus ten percent thereof. (Ord. 17292 § 91, 2012: Ord. 12643 § 16, 1997. Formerly K.C.C. 4.150.530. Formerly K.C.C. 28.94.230).

4A.700.610 Waiving or discounting fare or pass prices. For the purpose of attracting new ridership, relieving congestion, developing market strategies, testing prices or experimental service, and implementing other special transit programs or promotions, the director may waive or discount the fare or pass prices otherwise established in this chapter whenever the waiver or discount is not expected to require the addition of regularly scheduled public transportation services and, in the judgment of the director, the value of the program or promotion and the benefit to the public exceeds the expected loss

of revenue. The loss in revenue of all such programs, promotions and fare discounts shall, in the aggregate, be no greater than three hundred fifty thousand dollars annually. (Ord. 18393 § 4, 2016; Ord. 17295 § 5, 2012; Ord. 17292 § 93, 2012; Ord. 12643 § 18, 1997. Formerly K.C.C. 4.150.610. Formerly K.C.C. 28.94.240).

4A.700.630 Waiving or discounting fares in emergency. If an emergency exists as provided for in K.C.C. 28.94.020.B.2, the director may waive or discount fares otherwise established in chapter. (Ord. 17130 § 14, 2011. Formerly K.C.C. 4.150.630).

4A.700.650 Parking stalls at park and ride lots and garages – user fees established – goals – rules setting fees – rates, reductions – enforcement – penalties – review – use – appeals.

A.1. User fees are established for public use of vehicle parking stalls at park and ride lots and garages located on property owned, managed or leased by the Metro transit department. For the purposes of this section, "department" means the Metro transit department, and "parking facilities" means vehicle parking stalls at park and ride lots and garages.

2. The department's parking management goals include: encouraging use of transit; spreading peak-of-the-peak demand for transit; increasing ridership in the region; improving access to transit parking for low-income populations, communities of color, immigrants and refugees, limited-English-speaking populations, transit-dependent populations, individuals who work nontraditional schedules or during off-peak travel periods and other transit riders; increasing use of carpooling; and covering program costs.

B.1. The department shall set the user fees and issue parking authorization to users, which may be in the form of a parking permit, for the use of the parking facilities by rule in accordance with K.C.C. chapter 2.98 and the rule shall establish a reduced fee rate for ORCA Lift cardholders. The maximum fee rate for ORCA Lift cardholders shall be fifty percent of the otherwise-applicable user fee, though the department may further reduce the fee rate for ORCA Lift cardholders.

2. The department is authorized to enforce its parking facilities user fee program and to impose and collect penalties. The department shall adopt enforcement rules, penalties, late fees and collections fees by administrative rule consistent with K.C.C. chapter 2.98 and the following conditions:

a. penalties may not exceed the base monetary penalty established in K.C.C. 14A.50.180 for unlawful parking, standing and stopping;

b. late fees may not exceed the base monetary penalty established in K.C.C. 14A.50.190 for failure to respond to notice of traffic infraction;

c. the department may recover costs or fees associated with collecting unpaid debts;

d. the department may not use an external collection agency for unpaid debts of three hundred dollars or less; and

e. the department may terminate a user's parking authorization as granted under subsection 1.B.1. of this ordinance for unpaid parking facilities user fees or penalties.

C.1. The department shall review its parking facilities usage and user fees at least annually and may adjust the fees by rule based on market considerations and the department's parking management goals.

2. If the department amends its rules regarding the parking facility user fee program then the department shall post the amended rules on its website and shall transmit an electronic copy of the amended rules to the clerk of the council by May 1 of the calendar year in which the amended rules take effect.

3. The department shall post signage at its parking facilities to notify the public of its parking facilities user fee program and rules.

E. All parking facility user fees charged under authority of this section shall be used to support the parking user fee program, including, but not limited to, the costs of implementing, maintaining, expanding parking facilities, mitigating the impacts of the program including access to transit and applying innovative technology and management practices to the park-and-ride network. All parking facilities user fees and related fees or penalties authorized in this section shall be deposited into the public transportation operating account of the public transportation fund.

F. Appeals relating to citations issued to enforce the department's parking facilities user fee rules shall be governed by K.C.C. chapter 23.20. The procedures for impound appeals shall be established in the department's parking facilities user fee rules and shall be consistent with chapter 46.55 RCW. (Ord. 18837 § 1, 2018).

4A.700.700 Electric vehicle recharging station fees - establishment - penalties – notice.

A. User fees are established for public use of electric vehicle charging station stalls located on property owned or leased by King County.

B. The Metro transit department shall set the user fees for the use of electric vehicle charging stations stalls in accordance with this section.

C.1. The user fees shall be calculated as single, per-use fee intended to cover the county's cost of operations related to public use.

2. The county's cost of operations includes, but is not limited to, planning, outreach and administration, maintenance, charging station vendor costs, utility costs related to the charging stations and facility enforcement costs.

3. Differing user fees may be established at particular locations and for uses other than typical daytime parking, such as overnight parking, monthly reservations, special event rates and other specific circumstances.

D. The Metro transit department shall review all user fees twice each year and adjust the fees based on consideration for the costs established in subsection C. of this section. However, user fees shall not exceed five dollars per use.

E. The Metro transit department shall post user fees, rules for using the electric vehicle charging station stalls and the penalties for improper use of electric vehicle charging station stall at or near the stalls either via the electronic screen on the charging device or by signage affixed on or near the charging device. The department also shall post the fees, rules and penalties in an appropriate location on the department website.

F. Failure to pay the applicable user fee or remaining in an electric vehicle charging station stall longer than entitled as a result of the user fee paid, is a violation of this section.

G. The penalty for a violation under subsection F. of this section may result in a civil penalty in an amount established by the department by rule, in accordance with K.C.C. chapter 2.98, not to exceed two hundred dollars. Notice and appeal of the civil penalty shall be as follows:

1. The department shall issue a notice and order and serve it as provided for in this section when the department determines that a violation described in subsection F. of this section has occurred. The notice and order shall contain:

a. a description of the vehicle parked in violation of this section, including make, model, color and license plate number;

b. date and time the notice and order was issued;

c. a description sufficient to identify the area where the vehicle was parked when the violation was discovered;

d. a statement that the vehicle is parked in violation of subsection F. of this section, with a brief and concise description of the conditions that established the violation;

e. a statement that the department is assessing a civil penalty, the amount of the penalty and a time certain by which the penalty shall be paid from the date of the order; and

f. statements advising that:

(1) the director of the Metro transit department may review and reconsider the notice and order, but only if a request for review and reconsideration is made in writing as provided in this section and filed with the director within ten days from the date of service of the notice and order;

(2) the address to which the request for review and reconsideration must be sent; and

(3) failure to timely request director's review and reconsideration will constitute a waiver of all rights to any administrative hearing and determination of the matter;

2. The notice and order, and any amended or supplemental notice and order, shall be served by affixing the notice and order to the vehicle for which is the subject of the violation, in a conspicuous location on the vehicle;

3. Proof of service of the notice and order shall be made at the time of service by a written declaration under penalty of perjury, executed by the person effecting service and declaring the time, date and manner in which service was made. A copy of the notice and order shall be kept on file by the Metro transit department;

4. A person served with a notice and order under this section may request in writing, within ten days of being served with a notice and order, that the director review and reconsider the notice and order;

5. The review shall be performed without a hearing and be based solely on written information provided by the person requesting review and by county personnel or agents;

6. Upon review, the director may uphold the notice and order or waive or reduce the fine or any other penalty contained in the notice and order;

7. The director shall mail the written decision to the person requesting review;

8. The decision shall notify the person requesting review of the right to appeal the director's decision in accordance with K.C.C. 20.22.080;

9. The King County office of the hearing examiner shall hear appeals of the director's decisions under this section;

10. The procedures for initiating and conducting the appeal shall be governed by K.C.C. chapter 20.22;

11. Enforcement of any notice and order of the department shall be stayed during the pendency of a director's review or an appeal therefrom that is properly and timely filed in accordance with K.C.C. chapter 20.22;

12. The registered owner of a vehicle is liable to pay any civil penalty imposed for a violation under this section. However, the registered owner of a vehicle may avoid liability if the owner proves that the vehicle was reported to the police as a stolen vehicle before the notice and order was issued, and the vehicle had not been recovered;

13. Except as otherwise provided in subsection G.12. of this section, a civil penalty imposed for failure to pay a user fee at a King County Metro transit department facility is a personal obligation of the registered owner of the vehicle involved; and

14. If the penalties assessed by the department are not paid to King County within thirty days from the service of the notice, the mailing of the director's decision, or the mailing of the hearing examiner's decision, whichever occurs last, then the department may send a final warning letter to the registered owner of the vehicle to the address on file with the state Department of Licensing. If the civil penalties are not paid

within ten days after the final warning letter is sent, then the department may pursue other applicable legal remedies. In pursuing payment of civil penalties that remain delinquent after the final warning letter is sent, and to cover administrative expenses associated with the pursuit of the penalties, the department may charge the registered owner of the vehicle an additional fee not to exceed fifty percent of the total delinquent civil penalties.

H. All user fees and civil penalties authorized in this section shall be deposited into the public transportation operating account of the public transportation fund and used to support the electric vehicle charging station program.

I. In addition or as an alternative to the civil penalty authorized in subsection G. of this section, the department may impound the vehicle without giving prior notice in accordance with the process provided in K.C.C. chapter 14A.60. When impoundment is authorized by this section, a vehicle may be impounded by a towing contractor acting at the request of the director or the director's designee. The director or the director's designee shall provide to the towing contractor a signed authorization for the tow and the impound before the towing contractor may proceed with the impound. (Ord. 18777 § 27, 2018: Ord. 18754 § 32, 2018: Ord. 18230 § 75, 2016: Ord. 17292 § 53, 2012: Ord. 17096 § 3, 2011. Formerly K.C.C. 4.140.010).

4A.700.750 Bicycle locker fees - calculation and setting - notice - suspension or revocation of use privileges - removal or impound of property – contacting.

A. Fees are established for on-demand use of bicycle lockers installed at King County transit passenger facilities to partially offset the cost to establish and operate the on-demand locker program. All fees charged under authority of this section shall be used to support the on-demand locker program. Any revenue collected by the Metro transit department under authority of this section shall be deposited into the public transportation operating account of the public transportation fund.

B. The program's costs include, but are not limited to, contract administration, facility construction, operation and maintenance, vendor selection costs and customer support.

C. The Metro transit department shall set the fee or a range of fees for on-demand use of bicycle lockers in accordance with this section.

D. The Metro transit department shall calculate fees or a range of fees for on-demand bicycle lockers. The initial maximum fee rate for on-demand use of bicycle lockers shall not exceed ten cents per hour. Factors considered in setting the fee include a review of average rates for use of bicycle lockers at other transit agencies; the desire to establish a value for this service; the need to partially recoup operational costs; and recognition that rates should be set low enough to stimulate demand and encourage more people to participate in the on-demand locker program. The department may round up the actual fee charged to the next full hour.

E. The Metro transit department shall post fees and rules for on-demand use of bicycle lockers on signs on or near the lockers. The department shall also post the fees, rules and penalties on the Metro transit department website.

F. The Metro transit department may suspend or revoke use privileges of a user who:

1. Fails to pay the applicable fee;
2. Uses an on-demand bicycle locker for long-term storage;
3. Damages or abuses an on-demand bicycle locker; or
4. Uses any bicycle locker for any purpose other than short-term storage of a bicycle and related bicycle equipment.

G. In addition, the Metro transit department may remove or impound property from a bicycle locker for documented failure to comply with posted rules. The department shall

make a reasonable, good-faith effort to contact the owner of any property impounded for violation of posted rules, and to return the impounded property to the owner.

H. Within a range of fees set as authorized under subsection C. of this section, the Metro transit department may vary the fee for on-demand bicycle locker use where there is a reasonable basis to do so, including, but not limited to, factors such as location, time, demand or usage patterns.

I. The Metro transit department shall review the fees for on-demand use of bicycle lockers at least once per year.

J. Once the fee or range of fees for on-demand use of bicycle lockers is set, the Metro transit department may not increase the hourly fee, or the upper end of the hourly fee range, more than one hundred percent of that which is in place for the hourly fee or range, unless the department is authorized to do so by the council by ordinance. The department may not increase the fees or the upper end of the range of fees for on-demand use of bicycle lockers, within one hundred twenty days of a previous increase to the fee or range, unless the department is authorized to do so by the council by ordinance. However, for the convenience of bicycle locker users, the department may round up an increase in the hourly fee or fee range to the next highest increment of five cents, even if such rounding up would cause the hourly fee or fee range increase to exceed one hundred percent.

K. The Metro transit department may contract with a vendor or other agent to operate the on-demand bicycle locker rental program. (Ord. 18777 § 28, 2018: Ord. 18635 § 25, 2017: Ord. 17422 § 3, 2012).

4A.700.770 Road vacation petition fees – amount – waiver. The fee that petitioners shall pay under K.C.C. 14.40.0106.A. is two-hundred dollars, plus any additional fees allowed under K.C.C. 14.40.0106.B. All or a portion of the additional fees may be waived as provided under K.C.C. 14.40.0106.C. (Ord. 18420 § 63, 2016).

4A.700.800 Trolleywire deactivation - fees and costs – rules.

A. The Metro transit department shall assess a one-thousand-dollar fee to process each request to deactivate trolleybus wires for work related to construction projects taking place along electric trolleybus routes. The fee shall be payable in advance by the applicant. One-half of the fee shall be refundable if the applicant provides the department with a cancellation notice in sufficient time for the department to reassign trolleybuses to the affected routes and avoid the cost to deactivate the trolleywires and provide diesel substitute service. Parties may be exempt from paying the fee if prior agreements with the county exist as of October 25, 2010.

B. In addition to the fee assessed under subsection A. of this section, the applicant shall also reimburse the Metro transit department for actual costs incurred by the department to deactivate the trolleywires and provide diesel substitute service in excess of one thousand dollars.

C.1. The Metro transit department shall establish by rule a procedure for collection of the fee assessed under subsection A. of this section, including provisions for advance payment and refunding the fee if the department receives a cancellation notice in time to avoid incurring additional actual costs to deactivate the trolleywires and provide diesel substitute service.

2. The Metro transit department shall establish by rule a procedure for recovering the actual costs incurred by the department to deactivate the trolleywires and provide diesel substitute service, as authorized under subsection B. of this section. (Ord. 18777 § 29, 2018. Ord. 16943 § 4, 2010. Formerly K.C.C. 4.110.010).

4A.700.820 Passenger ferry fares.

A.1. Except as may otherwise be provided by ordinance, the following fare categories and rates are established for regularly scheduled passenger ferry service:

One-Way Water Taxi Fares	West Seattle Water Taxi Route	Vashon Island Water Taxi Route
Cash fare	\$5.75	\$6.75
Regular prepaid fare	\$5.00	\$5.75
Child fare	No Charge	No Charge
Youth prepaid fare	\$3.75	\$4.50
Senior and persons with disabilities fare	\$2.50	\$3.00
Bicycle fare	No Charge	No Charge
Low-income fare	\$3.75	\$4.50

2. The fare categories and rates are subject to, and defined by, the following:

- a. All fares shall be established only for a one-way trip;
- b. All fares shall be rounded up to the next whole twenty-five cent increment;
- c. The cash fare is determined by adding a fifteen-percent surcharge to the regular prepaid fare and applies to cash and ticket purchases;
- d. The regular prepaid fare is established as the base rate for persons nineteen years old and older using ORCA prepaid fare media;
- e. The child fare is available to persons five years and under when accompanied by a parent, guardian or other person aged sixteen or older and paying the proper fare as set forth in this chapter;
- f. The youth prepaid fare is available to persons from six through eighteen years old and persons over eighteen years old who receive valid student pass transit-fare products under K.C.C. 4A.700.450. The youth prepaid fare shall be twenty-five percent less than the regular prepaid fare;
- g. The senior and persons with disabilities fare is available to persons who apply for and receive a regional reduced fare permit. The permits are available to persons at least sixty-five years old and persons with disabilities as provided in the regional reduced fare permit program authorized under K.C.C. 28.94.255;
- h. A person with a disability who has been issued an "attendant ride free" permit as authorized under K.C.C. 4A.700.010 may be accompanied by an attendant, who is not required to pay a fare;
- i. A person who has paid fare may bring a bicycle onto a water taxi at no additional charge, up to the water taxi's bicycle capacity; and
- j. The low-income fare is available to persons who apply for and are determined to meet the threshold eligibility requirements for the low-income transit fare program authorized under K.C.C. 4A.700.490, when effective, and receive a valid low-income transit fare product. The low-income fare shall be twenty-five percent less than the regular fare.

B. A fare in subsection A. of this section is paid when a person pays the appropriate amount in cash or presents an appropriate pass, transfer or other fare payment media established under and used in accordance with this chapter. (Ord. 18411 § 2, 2016: Ord. 17935 § 15, 2014: Ord. 17935 § 13, 2014: Ord. 17935 § 6, 2014).

4A.700.850 Airport - parking charges. Except as otherwise provided under K.C.C. 15.52.060, the following aircraft parking rates shall apply:

B.F.I. Aircraft Parking/Storage Fees

Aircraft Weight (weight in pounds)	0-12 Hours	Next 12 Hours	Day Rate	Monthly Rate	Aircraft Model Category (most common models listed)
0 - 12,500 lbs.	\$5.00	\$5.00	\$10.00	\$110.00	Light GA Aircraft
12,501 - 20,000 lbs.	\$15.00	\$6.00	\$21.00	\$137.00	GA Aircraft
20,001 - 80,000 lbs.	\$25.00	\$10.00	\$35.00	\$229.00	Corporate Aircraft
80,001 - 275,000 lbs.	\$35.00	\$14.00	\$49.00	\$314.00	Narrow Body Jets
275,001 lbs. and above	\$61.00	\$25.00	\$86.00	\$544.00	Wide Body Jets

(Ord. 18293 § 2, 2016: Ord. 17919 § 10, 2014: Ord. 17919 s 3, 2014).

4A.700.860 Airport - field fuel lease charge - airport late fees and penalties.

A. The fuel field use fee charge prescribed in K.C.C. 15.56.010 shall be eight cents for JetA type fuel and five and one-half cents per gallon for AvGas type fuel.

B. Airport late fees and penalties shall be assessed under K.C.C. 15.56.010 shall be in the amount of one and one-half percent per month for unpaid rates, charges or fees. (Ord. 17919 § 6, 2014).

4A.700.870 Airport - landing fee charges. The landing fee under K.C.C. 15.64.020 is one dollar and fifty cents per thousand pounds of the aircraft's certificated maximum gross landing weight as published in the manufacturer's aircraft operating manual, computed to the nearest five cents, with a minimum of five dollars per landing plus outside storage charge on all aircraft parked on county property. (Ord. 17919 § 8, 2014).

4A.700.910 Definitions. The definitions in K.C.C. chapter 28.92 apply to this chapter. (Ord. 17130 § 13, 2011. Formerly K.C.C. 4.150.910).

4A.700.1000 Right-of-way construction permit inspection fee.

A. Applicants for construction permits within the King County right-of-way shall pay an inspection fee at the rate of one hundred seventy-six dollars per hour of utility inspection to the department of local services, road services division. The fee is in addition to any other county fees and is nonrefundable.

B. The fee shall be collected in accordance with administrative procedures developed by the department of local services, road services division. (Ord. 18791 § 43, 2018: Ord. 17920 § 3, 2014: Ord. 16296 § 2, 2008: Ord. 15060 § 2, 2004: Ord. 14519 § 1, 2002: Ord. 13329 § 2, 1998: Ord. 11583, 1994: Ord. 11139 § 1, 1993: Ord. 10650 § 1, 1992: Ord. 10176 § 1, 1991: Ord. 9718, 1990: Ord. 9450, 1990: Ord. 8748, 1988: Ord. 7025 § 3, 1984. Formerly K.C.C. 14.44.045).

4A.710 UTILITIES TECHNICAL REVIEW COMMITTEE

Sections:

4A.710.100 Appeal or request to find that water service is not available in a timely and reasonable manner - fee.

4A.710.100 Appeal or request to find that water service is not available in a timely and reasonable manner - fee. The nonrefundable fee for an appeal or request to find that water service is not available in a timely and reasonable manner under K.C.C. 13.24.090.B.3.b.(1) is two hundred fifty dollars. (Ord. 17890 § 5, 2014).

4A.750 DEPARTMENT OF EXECUTIVE SERVICES

Sections:

4A.750.100 Fees.

4A.750.100 Fees.

*A. The following fees shall apply until the director adopts fees under subsection B. of this section:

1. Taxicab or for-hire vehicle license fees

Taxicab license	\$450.00
Wheelchair accessible taxicab license	No fee
Taxicab license late fee	\$45.00
For-hire vehicle license	\$450.00
For-hire vehicle license late fee	\$45.00
Vehicle equipment change	\$75.00
Change of owner:	
July/Dec	\$450.00
Jan/June	\$225.00
Replace taxicab plate	\$25.00
Vehicle inspection rescheduling fee	\$25.00;
2. For-hire driver fees, except transportation network company drivers

Driver license	\$85.00
Driving abstract	Per charge authorized by RCW 46.52.130
License late fee	\$15.00
ID photo	\$5.00
Fingerprinting	per charge authorized by RCW 10.97.100
Replacement license	\$5.00
Training fee	per contract
Rescheduling fee	\$15.00;
3. Taxicab association license fee or for-hire vehicle company fee

One to fifteen vehicles	\$250.00
Sixteen to twenty-five vehicles	\$500.00
Twenty-six or more vehicles	\$1,000.00
Late fee	\$100.00; and

4. a. A transportation network company shall pay a quarterly fee of thirty-five cents per ride on a schedule determined by the director for all rides originating in:

- (1) unincorporated King County; or
- (2) any municipality that contracts with the county for the county to license transportation network companies that operate in the municipality.

b. The fee is for the regulatory and enforcement costs related to the company and its drivers and endorsed vehicles.

B. By February 15, 2015, the director shall review the fees in subsection A. of this section in coordination with the city of Seattle. The purpose of the review shall be to determine the fees that are needed to cover the director's regulatory and enforcement costs. Thereafter, the director may adjust any fee in subsection A. of this section as authorized in K.C.C. 6.64.026. In adjusting fees, the director shall consider at least the following factors:

1. The projected costs and annual budget for regulatory and enforcement costs related to transportation network companies, taxicabs, for-hire vehicles and for-hire drivers;
2. The need for increased enforcement activities; and

3. The total number of trips across transportation network companies, taxicabs and for-hire vehicles.

C. In addition to the fees under subsection A. of this section, each taxicab licensee, for-hire vehicle licensee or transportation network company shall pay a fee surcharge of ten cents per ride as prescribed in K.C.C. 6.64.111.

D. After November 16, 2015, the director may adjust the fee surcharge in subsection C. of this section under K.C.C. 6.64.026. In adjusting the fee surcharge, the director shall consider at least the following factors:

1. Reimbursement already made for purchasing and retrofitting wheelchair accessible taxicabs, for-hire vehicles or transportation network company endorsed vehicles;

2. The estimated need for purchasing and retrofitting wheelchair accessible taxicabs, for-hire vehicles or transportation network company endorsed vehicles in the upcoming year; and

3. Factors that may affect the supply, demand and financial viability of wheelchair accessible taxi rides.

E. Any late fee established in this section applies when an application for license renewal is received later than one working day after the expiration date of the prior license or a scheduled payment for a fee is overdue. (Ord. 17892 § 9, 2014: Ord. 17404 § 2, 2012: Ord. 16695 § 2, 2009: Ord. 15951 § 2, 2007: Ord. 15263 § 2, 2005: Ord. 15059 § 2, 2004: Ord. 13334 § 2, 1998: Ord. 11558 § 1, 1994: Ord. 10498 § 6, 1992. Formerly K.C.C. 6.64.025).

***Reviser's note: In accordance with K.C.C. 4A.750.100.B., the director of the department of executive services has adjusted the dollar amounts for the fees listed in K.C.C. 4A.75.100.A. The current fee amounts may be obtained through the real estate and licensing services division (RALS) of the department of executive services and may be found at the web site <https://www.kingcounty.gov/depts/records-licensing/licensing/taxi-for-hire-transportation-networks/notices-regulations.aspx>**

4A.780 HEARING EXAMINER

Sections:

4A.780.010 Fees.

4A.780.010 Fees.

A. Except as otherwise provided in subsection B. of this section, the fee for filing an appeal to the office of the hearing examiner under K.C.C. 20.22.080, is two hundred fifty dollars.

B.1. The fee for filing an appeal to the office of the hearing examiner under K.C.C. 20.22.080, of a permit fee estimate and billing under K.C.C. chapter 27.50 is fifty dollars.

2. There is no fee for filing an appeal to the office of the hearing examiner of an enforcement or penalty action under K.C.C. Title 6, K.C.C. Title 11 or K.C.C. Title 23, or a transit rider suspension under K.C.C. 28.96.130.

C. The fee for filing an appeal to the council under section K.C.C. 20.22.230.D. is two hundred fifty dollars. (Ord. 18709 § 1, 2018: Ord. 18230 § 77, 2016).