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Introduced By:

CYNTHIA SULLIVAN
RON SIMS

Proposed No.:

96 - 019

ORDINANCE NO. **12076**

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

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

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4 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

30 L. CIP. Capital Improvement Program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11 d. The appropriation for the current year;

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

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

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

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

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

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

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

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

