



## Legislation Text

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Clerk 10/23/2014

AN ORDINANCE relating to fiscal note procedure; amending Ordinance 12076, Section 4, as amended, and K.C.C. 4.04.075, adding a new chapter to K.C.C. Title 4A and recodifying K.C.C. 4.04.075.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. The new chapter shall contain K.C.C. 4.04.075, as recodified by this ordinance.

SECTION 2. K.C.C. 4.04.075, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 1 of this ordinance.

SECTION 3. Ordinance 12076, Section 4, as amended and K.C.C. 4.04.075 are hereby amended to read as follows:

A. The director of the office of performance, strategy and budget, or its successor, shall ~~((establish, and submit to the council for approval by motion, a process, including form, content and timing, for the preparation of fiscal notes on the expected impact of proposed legislation that will increase or decrease county revenues or expenditures))~~ 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. ~~((The fiscal notes shall document the impact of proposed legislation for the current fiscal year and for each of the succeeding three fiscal years. If proposed legislation authorizes the execution of a contract or interlocal agreement that extends beyond three years, the fiscal note shall document the impact through the end of the term of the proposed contract or interlocal agreement. The director shall~~

~~coordinate the development of fiscal notes with all affected agencies. Fiscal notes shall accompany all legislation transmitted by the executive, but a fiscal note may be omitted when the executive certifies in writing that the subject legislation has no significant fiscal impact on either the operating budget or the capital budget, or both.))~~

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

D. All fiscal notes ~~((at a minimum))~~ shall ~~((contain))~~ include:

1. A brief descriptive title of the proposed legislation;
2. ~~((An estimate of revenue impact of the proposed legislation. Revenue impact shall be displayed for: the current fiscal year and the three subsequent fiscal years; the current fiscal year and all subsequent years covered by a proposed contract or interlocal agreement; or the current fiscal year and all subsequent years for capital projects, in accordance with the applicable capital plan;~~
3. ~~An estimate of the expenditure impact of the proposed legislation on either the operating budget or capital budget, or both. Expenditure impact shall be displayed for: the current fiscal year and the three subsequent fiscal years; the current fiscal year and all subsequent years covered by a proposed contract or interlocal agreement; or the current fiscal year and all subsequent years for capital projects, in accordance with~~

~~the applicable capital plan. This section of the fiscal note shall present a detailed breakdown of the anticipated expenditure by fiscal year;~~

~~4.) An explanation of how the revenue or expenditure impacts were developed. ((This section of the fiscal note)) 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((:)) and major assumptions made in preparing the fiscal note((; and an indication of whether or not passage of the proposed legislation was anticipated in the current fiscal year's budget));~~

~~((5.)) 3. For ((revenue-backed programs, whether revenues have actually been received. If revenues have not been received, the fiscal note shall indicate how they will be recovered. For grants, the fiscal note shall state whether or not the grant has been approved)) 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((s)) or a fee change((s)), 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;~~

~~((6. For capital projects, explanation of how the proposed legislation impacts the entire project;)) and~~

~~((7. A copy of the most recent applicable)) 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.~~

~~((D.)) E. The director of the office of performance, strategy and budget, or its successor, shall ((also)) 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 ((ten)) 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 ((proposed)) legislation. ((The lack of a fiscal note or failure

of a fiscal note to meet the requirements of this chapter shall not affect the validity of legislation adopted by the council.))