



## Legislation Details (With Text)

**File #:** 2019-0442 **Version:** 1

**Type:** Ordinance **Status:** Passed

**File created:** 10/23/2019 **In control:** Budget and Fiscal Management Committee

**On agenda:** **Final action:** 11/20/2019

**Enactment date:** 12/4/2019 **Enactment #:** 19024

**Title:** AN ORDINANCE related to levy-related funds; and amending Ordinance 14793, Section 2, as amended, and K.C.C. 4A.200.480, and Ordinance 15966, Section 2, as amended, and K.C.C. 4A.200.490.

**Sponsors:** Claudia Balducci

**Indexes:** Funds, levy

**Code sections:** 4A.200.480 - ., 4A.200.490 - .

**Attachments:** 1. Ordinance 19024, 2. 2019-0442 transmittal letter, 3. 2019-0442 Fiscal Note, 4. 2019-0442\_SR\_Levy Fund

Date	Ver.	Action By	Action	Result
11/20/2019	1	Metropolitan King County Council	Passed	Pass
11/18/2019	1	Budget and Fiscal Management Committee	Recommended Do Pass	Pass
10/23/2019	1	Metropolitan King County Council	Introduced and Referred	

Clerk 11/21/2019

AN ORDINANCE related to levy-related funds; and amending Ordinance 14793, Section 2, as amended, and K.C.C. 4A.200.480, and Ordinance 15966, Section 2, as amended, and K.C.C. 4A.200.490.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 14793, Section 2, as amended, and K.C.C. 4A.200.480 are hereby amended to read as follows:

- 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~~)) moneys, 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 to the parks capital fund; 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.a. The proceeds of the six-year property tax levy approved by the voters of King County on August 20, 2019, under Ordinance 18890, in excess of the levy limitation in chapter 84.55 RCW, shall be deposited, in accordance with Ordinance 18890, Section 3, 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 18890, Section 4, consistent with Ordinance 18890, Section 6.

c. The levy proceeds to be used for the purposes specified in Ordinance 18890, Section 4.C., D. and E.2 shall be transferred to the parks capital fund created under K.C.C. 4A.200.490.

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

5. 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 and 18890, business revenues, as well as parks operating and maintenance expenditures (~~and~~), community grant program expenditures and targeted equity grant program expenditures.

SECTION 2. Ordinance 15966, Section 2, as amended, and K.C.C. 4A.200.490 are hereby amended to read as follows:

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 (~~moneys~~) moneys, 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. 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.4.c. for the purposes described in subsection G. of this section; and

4. 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. (~~a~~) 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.1. The proceeds of the six-year levy approved by the voters of King County on August 20, 2019, in the fund shall be used only for those purposes specified in Ordinance 18890, Section 4.C., D. and E.2.

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

H. The moneys in the fund from the levies approved under Ordinances 15760 ~~((and))~~, 17568 and 18890, shall be used solely for the eligible purposes authorized by the voters and shall not supplant existing funds used for those purposes.

I. The fund shall be managed in such a way as to distinguish levy revenues from any other revenues in the fund.