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Title: AN ORDINANCE increasing transparency and oversight in public policy making as it relates to budget appropriation ordinances and the annual budget; making technical corrections; and amending Ordinance 12076, Section 2, as amended, and K.C.C. 4.04.020, Ordinance 12076, Section 3, as amended, and K.C.C. 4.04.030, Ordinance 12045, Section 23, as amended, and K.C.C. 4.04.040 and adding a new section to K.C.C. chapter 4.04.

Sponsors: Bob Ferguson, Reagan Dunn, Kathy Lambert, Larry Phillips

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Clerk 04/06/2009

AN ORDINANCE increasing transparency and oversight in public policy making as it relates to budget appropriation ordinances and the annual budget; making technical corrections; and amending Ordinance 12076, Section 2, as amended, and K.C.C. 4.04.020, Ordinance 12076, Section 3, as amended, and K.C.C. 4.04.030, Ordinance 12045, Section 23, as amended, and K.C.C. 4.04.040 and adding a new section to K.C.C. chapter 4.04.

PREAMBLE:

The King County council is the policy-determining body for the county and the King County executive is the chief executive officer of the county.

In their respective powers, the executive proposes the annual budget and the council adopts appropriations and revenues for the year.

The council and the executive share a goal of enhancing the detail contained within the annual budget and annual budget ordinance, in order to improve the information available to the public. The legislative and executive branches will cooperatively work towards a budget document that, by 2010, will present the budget at greater levels of detail identified in this ordinance, and, by 2011, will be fully revised to be a model document of publicly transparent budgeting, reflecting the newly defined sections with comparative data from the previous year. The enhanced level of detail in the annual budget will lead to increased transparency and oversight of county spending.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 12076, Section 2, as amended and K.C.C. 4.04.020 are each hereby amended to read as follows:

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

A. "Acquisition of right of way" or "land acquisition" means funds budgeted for the purchase of property rights, excluding county force charges of the facilities management division.

B. "Adopted" means approval by council motion or ordinance.

C. "Agency" means a county office, officer, institution whether educational, correctional or other,

department, division, board commission, except as otherwise provided in this chapter.

D. "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.

E. "Allotment" means a part of an appropriation that may be encumbered or expended during an allotment period.

F. "Allotment period" means a period of less than a fiscal year in length during which an allotment is effective.

G. "Allotment plan" means a fiscal management plan that divides a county agency's program element budget into quarterly increments, reflecting the cyclical or seasonal pattern of expenditures, for the purpose of identifying over and under expenditures throughout the year.

H. "Appropriations" means an authorization granted by the council to make expenditures and to incur obligations for specific purposes.

I. "Appropriation ordinance" means the ordinance that establishes the legal level of appropriation for a fiscal year.

J. "Art" means funds budgeted 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.

K. "Budget" means a proposed plan of expenditures for a given period or purpose and the proposed means for financing these expenditures.

L. "Budget detail plan" means the council's proposed spending plan for the operational budgets of all agencies detailed at the section level and attached to the adopted appropriation ordinance or as modified by the most-recent supplemental appropriation ordinance.

M. "Budget document" means a formal, written, comprehensive financial program presented by the executive to the council, including an electronic database with revenues and expenditures for all county agencies at the lowest organization levels and all summary levels provided in the general ledger system, balanced to the financial plans and the appropriation ordinance, fee ordinances, motions related to proposed levy rates to comply with chapter 36.40 RCW and cost-of-living adjustment ordinance proposed by the executive.

~~((M-))~~ N. "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 budget relates to the Comprehensive Plan.

~~((N-))~~ O. "Capital improvement plan" means a plan that establishes the capital improvements required to implement an approved operational master plan. This plan should extend over a minimum period of six years to define long-range capital improvement requirements and the annual capital improvements budget for a user agency.

1. The capital improvement plan shall include the following elements, where applicable:
 - a. general program requirements that define the development scope for specific sites or facilities;
 - b. general space and construction standards;
 - c. prototype floor plans and prototype facility designs for standard improvements;
 - d. space requirements based on the adopted county space plan;
 - e. initial, and life-cycle cost, of alternative facilities and locations including lease and lease/purchase approaches;
 - f. approximate location of planned capital improvements;

g. general scope and estimated cost of infrastructure;

h. a schedule, that extends over a minimum of six years, for the implementation of projects included in capital improvement plans, based on overall user agency priorities and projected available revenue;

2. The user agency shall prepare the elements of the plan in subsection L.1. a, d, f and h of this section. The implementing agency shall prepare the elements of this plan in subsection L.1. b, c, e and g of this section.

3. The six-year budget schedule included in the capital improvement plan shall be updated annually in conjunction with the capital budget adoption process.

~~((O.))~~ P. "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; construction; major equipment acquisition; reconstruction; demolition; or major alteration. "Capital project" includes a: project program plan; scope; budget by task; and schedule. The project budget, conceptual design, detailed design, environmental studies and construction elements of a project shall be prepared or managed by the implementing agency.

~~((P.))~~ Q. "CIP" means capital improvement program.

~~((Q.))~~ R. "CIP exceptions notification" means, except for major maintenance reserve fund, roads, solid waste, surface water management and wastewater CIP projects, a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, which describes changes to an adopted CIP project's scope or schedule, or both, or total project cost and, with the exception of schedule changes, shall be sent in advance of any action. For major maintenance reserve fund CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, that describes changes of fifteen

percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action. For road CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the transportation committee, or its successor committee, that describes changes of fifteen percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action. For wastewater, solid waste and surface water management CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, and to the chair of the utilities committee, or its successor committee, which describes changes of fifteen percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action.

~~((R-))~~ S. "Construction" means funds budgeted for CIP project construction including contract construction, contract inspection and testing and, as appropriate, construction tasks performed by county forces.

~~((S-))~~ T. "Contingency" means funds budgeted for unanticipated CIP project costs associated with any other project activities.

~~((T-))~~ U. "Contracted design" or "preliminary engineering" means funds budgeted for activities of a contract nature associated with all CIP project phases through bid advertising. Included are contracts for feasibility studies, planning, studies, preliminary design, construction drawings, bid specifications and on-site inspections.

~~((U-))~~ V. "Cost elements" means CIP budgeting activities related to construction, contracted design, preliminary engineering, acquisition of right of way, equipment and furnishings, contingency, artistic furnishings, county force design, county force right of way, project administration or other activities as

provided by the council.

~~((V-))~~ W. "Council" means the metropolitan King County council.

~~((W-))~~ X. "County force design" means funds budgeted for CIP project design or design review by county personnel.

~~((X-))~~ Y. "County force right of way" means funds budgeted for real property costs associated with CIP land acquisition.

~~((Y-))~~ Z. "Deficit" means the excess of expenditures over revenues during an accounting period, or an accumulation of such excesses over a period of years.

~~((Z-))~~ AA. "Director" means the director of the office of management and budget.

~~((AA-))~~ BB. "Equipment and furnishings" means all costs for the purchase of equipment and furnishings associated with CIP project construction.

~~((BB-))~~ CC. "Executive" means the King County executive, as defined by Article 3 of the King County Charter.

~~((CC-))~~ DD. "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.

~~((DD-))~~ EE. "Financial plan" means a summary by fund of planned revenues and expenditures, reserves and undesignated fund balance.

~~((EE.))~~ FF. "Fiscal period" means a calendar year or a biennium.

~~((FF.))~~ GG. "Fund" 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.

~~((GG.))~~ HH. "Fund balance" means the excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, before the end of a fiscal period, it represents the excess of the fund assets and estimated revenues for the period over its liabilities, reserves and appropriations for the fiscal period.

~~((HH.))~~ II. "General facility major maintenance emergent need contingency project" means an appropriation to provide contingent budget authority for emergent needs within major maintenance reserve fund CIP projects.

~~((H.))~~ JJ. "Implementing agency" means the appropriate department and division responsible for the administration of CIP projects.

~~((JJ.))~~ KK. "Lapse" of an appropriation means an automatic termination of an appropriation.

~~((KK.))~~ LL. "Major maintenance reserve fund CIP project" means any major maintenance reserve fund CIP project that is allocated in the adopted six-year major maintenance reserve fund CIP and is appropriated at the major maintenance reserve fund level in accordance with K.C.C. 4.04.265.

~~((LL.))~~ MM. "Major widening project" means any roads CIP project adding at least one through lane in each direction.

~~((MM.))~~ NN. "Object of expenditure" means a grouping of expenditures on the basis of goods and

services purchased, such as salary and wages.

~~((NN-))~~ OO. "Open space non-bond fund project" means an open space project that is allocated in the adopted six-year open space CIP and is appropriated at the open space non-bond fund number 3522 level in accordance with K.C.C. 4.04.300.

~~((OO-))~~ PP. "Operational master plan" means a comprehensive plan for an agency setting forth how the organization will operate now and in the future. An operational master plan shall include the analysis of alternatives and their life cycle costs to accomplish defined goals and objectives, performance measures, projected workload, needed resources, implementation schedules and general cost estimates. The operational master plan shall also address how the organization would respond in the future to changed conditions.

~~((PP-))~~ QQ. "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.

~~((QQ-))~~ RR. "Project administration" means funds budgeted for all county costs associated with administering design and construction contracts on CIP projects.

~~((RR-))~~ SS. "Project program plan" means a plan, primarily in written narrative form, that describes the overall development concept and scope of work for a building, group of buildings or other facilities at a particular site. The complexity of the project program plan will vary based upon the size and difficulty of the program for a particular site. When the plan includes projects that are phased over time, each phase shall have an updated project program plan prepared by the user agency before project implementation. The project program plan shall be prepared by the user agency with assistance from the implementing agency. The program plan describes the user agency program requirements for a specific building or site; provides the basis for these requirements; and identifies when funds for the implementation of the capital projects will be

provided. The program plan shall elaborate on the general program information provided in the operational master plan and the capital improvement plan. The plan shall also describe user agency programs, how these programs would fit and function on the site, and the general recommendation of the user agency regarding the appearance of the building or site. ~~((This))~~ The plan shall indicate when a site master plan is required for a project.

~~((SS:))~~ TT. "Public need" means those public services found to be required to maintain the health, safety and well-being of the general citizenry.

~~((TT:))~~ UU. "Quarterly management and budget report" means a report prepared quarterly by the director for major operating and capital funds, that:

1. Presents executive revisions to the adopted financial plan or plans;
2. Identifies significant deviations in agency workload from approved levels;
3. Identifies potential future supplemental appropriations with a brief discussion of the rationale for each potential supplemental;
4. Identifies significant variances in revenue estimates;
5. Reports information for each appropriation unit on the number of filled and vacant full-time equivalent and term-limited temporary positions and the number of temporary employees;
6. Includes the budget allotment plan information required under K.C.C. 4.04.060; and
7. Describes progress towards transitioning potential annexation areas to cities.

~~((UU:))~~ VV. "Reappropriation" means authorization granted by the council to expend the appropriation for the previous fiscal year for capital programs only.

~~((VV.))~~ WW. "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.

~~((WW.))~~ XX. "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.

~~((XX.))~~ YY. "Roads CIP project" means roads capital projects that are allocated in the adopted six-year roads CIP and are appropriated at the roads CIP fund level in accordance with K.C.C. 4.04.270.

~~((YY.))~~ ZZ. "Scope change" means, except for major maintenance reserve fund, roads, solid waste, surface water management and wastewater CIP projects, that a CIP project's total project cost increases by ten percent or by fifty thousand dollars, whichever is less. For major maintenance reserve fund, roads, solid waste, surface water management or wastewater CIP projects, "scope change" means the total project cost increases by fifteen percent.

~~((ZZ.))~~ AAA. "Section" means an agency's budget unit comprised of a particular project, program or line of business as described in section 5 of this ordinance for the 2010 budget or for all subsequent budgets as described in the budget detail plan for the previous fiscal period as attached to the adopted appropriation ordinance or as modified by the most-recent supplemental appropriation ordinance. This definition is not intended to create an organizational structure for any agency.

BBB. "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.

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

- a. site analysis, including environmental constraints;
- b. layout, illustration and description of all capital improvements;
- c. project scopes and budgets;
- d. project phasing; and
- e. operating and maintenance requirements.

2. The site master plan shall be approved by the user agency and the implementing agency before submittal to the executive and council for approval.

((~~AAA~~)) CCC. "Solid waste CIP project" means a solid waste project that is allocated in the adopted six-year solid waste CIP and is appropriated at the solid waste CIP fund level in accordance with K.C.C. 4.04.273.

((~~BBB~~)) DDD. "Surface water management CIP project" means a surface water management project that is allocated in the adopted six-year surface water management CIP and is appropriated at the surface water management CIP fund level in accordance with K.C.C. 4.04.275.

((~~CCC~~)) EEE. "User agency" means the appropriate department, division, office or section to be served by any proposed CIP project.

((~~DDD~~)) FFF. "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.

((~~EEE~~)) GGG. "Wastewater CIP project" means wastewater capital projects that are allocated in the adopted six-year wastewater CIP and are appropriated at the wastewater CIP fund level in accordance with

K.C.C. 4.04.280.

SECTION 2. Ordinance 12076, Section 3, as amended, and K.C.C. 4.04.030 are each hereby amended to read as follows:

The budget documents shall include, but not be limited to, data specified in this chapter.

A. The budget shall set forth the complete financial plan for the ensuing fiscal year showing planned expenditures and the sources of revenue from which they are to be financed. For each fund, the expenditures included in the budget for the ensuing fiscal year shall not exceed the estimated revenues as forecast under K.C.C. 2.--- (Ordinance 16391, ((s))Section 8 ((of this ordinance))), including reserves.

1. The budget document shall include the following:

- a. estimated revenue by fund and by source from taxation;
- b. estimated revenues by fund and by source other than taxation;
- c. actual receipts for first six months, January 1 through June 30, of the current fiscal year;
- d. actual receipts for the last completed fiscal year by fund and by source;
- e. estimated fund balance or deficit for current fiscal year by fund; and
- f. operational budget details for all agencies at the section level unless noted by the executive and accompanied with an explanation of the change;
- g. tabulation of expenditures in a comparable form by fund, program project or object of expenditure for the ensuing fiscal year;
- h. actual expenditures for the first six months, January 1 through June 30, of the current year;

i. actual expenditures for the last completed fiscal year;

j. the appropriation for the current year; and

k. such additional information dealing with expenditures as the executive and council shall deem pertinent and useful.

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

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

b. expenditures planned for current, pending, or proposed capital projects during the fiscal year, classified according to proposed source of funds whether from bonds, or any combination of other local, state, federal and private sources;

c. an alphabetic index to enable quick location of any project contained in the budget;

d. a discrete number for each project that shall serve to identify it within the capital budget document and all accounting reports;

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

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

g. CIP projects funded in the budget year, which shall be presented in separate sections of the budget.

(1) Major maintenance reserve fund CIP projects shall be presented in the six-year general CIP

program.

(2) The appropriation for major maintenance reserve fund CIP projects shall be made at the major maintenance reserve fund level in accordance with K.C.C. 4.04.265.

(3) Roads CIP projects shall be presented in the six-year road CIP program

(4) The appropriation for roads CIP projects shall be made at the roads CIP fund level in accordance with K.C.C. 4.04.270.

(5) Wastewater CIP projects shall be presented in the six-year wastewater CIP program.

(6) The appropriation for wastewater CIP projects shall be made at the wastewater CIP fund level in accordance with K.C.C. 4.04.280.

(7) Surface water management CIP projects shall be presented in the six-year surface water management CIP program.

(8) The appropriation for surface water management CIP projects shall be made at the surface water management CIP fund level in accordance with K.C.C. 4.04.275;

(9) Solid waste CIP projects shall be presented in the six-year solid waste CIP program;

(10) The appropriation for solid waste CIP projects shall be made at the solid waste CIP fund level in accordance with K.C.C. 4.04.273; and

(11) The technology business plan in accordance with K.C.C. 2.16.0757.

h. in addition to schedule requirements, a statement of purpose and estimated total cost for each project for which expenditures are planned during the ensuing fiscal year;

i. the original project cost estimate which shall remain fixed from year to year. This original cost

estimate shall be included in the capital budget document. A project record, separate from the budget document, shall be provided that identifies the original project cost estimate and any subsequent changes to the original project cost estimate by cost element and revenue source as approved in the budget document or any amendment to the budget;

j. an enumeration of revised project cost estimates;

k. funds actually expended for projects as of June 30 of the current year;

l. funds previously authorized for the project;

m. anticipated specific cost elements within each project. However, the executive is authorized to transfer funds between specific activities within the same project only if these transfers will not result in a necessary increase to the total project budget. A scope change of a project constitutes a revision.

(1) A CIP project scope change shall be included in the CIP exceptions notification if total project costs increase by ten percent or by fifty thousand dollars, whichever is less; or if the schedule deviates by three months.

(2) For parks CIP projects, a CIP exceptions notification shall be filed with the clerk of the council in advance of action for distribution to the chair of the budget and fiscal management committee, or its successor committee, when fifty thousand dollars or more or funds in excess of ten percent of total project costs, whichever is less, are to be transferred from a contingency project to a CIP project.

(3) For major maintenance reserve fund CIP projects, a CIP exceptions notification shall be filed with the clerk of the council in advance of action for distribution to the chair of the budget and fiscal management committee, or its successor committee, when moneys in excess of fifteen percent of the total major maintenance reserve fund CIP project costs are to be transferred from the general facility major

maintenance emergent need contingency project.

(4) For roads CIP projects, a CIP exceptions notification shall be filed with the clerk of the council in advance of action for distribution to the chair of the transportation committee, or its successor committee, when contingency funds in excess of fifteen percent of total project costs are to be transferred.

(5) For solid waste, surface water management and wastewater CIP projects, a CIP exceptions notification shall be filed with the clerk of the council in advance of action for distribution to the chair of the budget and fiscal management committee, or its successor committee, and chair of the utilities committee, or its successor committee, when contingency funds in excess of fifteen percent of total project costs are to be transferred;

n. individual allocations by cost element for each capital project; and

o. when a single fund finances both operating expenses and capital projects, there shall be separate appropriations from the fund for the operating and the capital sections of the budget.

B.1. The budget message shall explain the budget in fiscal terms and in terms of goals to be accomplished and shall relate the requested appropriation to the Comprehensive Plan of the county.

2. The total proposed expenditures shall not be greater than the total proposed revenue. ~~((However, this requirement shall not prevent the liquidation of any deficit existing on January 1, 1996.))~~

3. If the estimated revenues in the current expense, special revenue or debt service funds for the next ensuing fiscal period, together with the fund balance for the current fiscal period exceeds the applicable appropriations proposed by the executive for the next ensuing fiscal period, the executive shall include in the budget document recommendations for the use of the excess for the reduction of indebtedness, for the reduction of taxation or for other purposes as in his or her discretion shall serve the best interests of the county.

4. If, for any applicable fund, the estimated revenues for the next ensuing period plus fund balance shall be less than the aggregate of appropriations proposed by the executive for the next ensuing fiscal period, the executive shall include in the budget document his or her proposals as to the manner in which the anticipated deficit shall be met, whether by an increase in the indebtedness of the county, by imposition of new taxes, by increase of tax rate or in any like manner.

C.1. Justification for revenues and expenditures shall be presented in detail when necessary to explain changes of established practices, unique fiscal practices and new sources of revenue or expenditure patterns or any data the executive considers useful to support the budget. The following elements shall be included:

- a. nonbudgeted departments and programs expenditures and revenues; that is, intragovernmental service funds;
- b. historical and projected agency workload information; and
- c. a brief explanation of existing and proposed new programs, as well as the purpose and scope of agency activities.

2. Capital improvement program data shall include, but not be limited to, the streets and highway programming process, which shall specify priorities, guide route establishments, select route design criteria and provide detailed design information for each road or bridge project.

D.1. ~~((Beginning with budget year 2004, t))~~ The department of executive services shall submit a request for CIP project funding, which shall specify project funding levels on a project-by-project basis, but which shall be appropriated at the major maintenance reserve fund CIP fund level, stated as an aggregate of individual projects for the budget year in question in accordance with K.C.C. 4.04.266.

2. The council may require other data from the department of executive services that the council considers necessary for review of the budget, which may include objects of expenditure and other expenditures

categories.

E.1. The department of transportation shall submit a request for CIP project funding, which shall specify project funding levels on a project-by-project basis, but which shall be appropriated at the road CIP fund level, stated as an aggregate of individual projects for the budget year in question in accordance with K.C.C. 4.04.270.

2. The council may require other data from the department of transportation that the council considers necessary for review of the budget, which may include objects of expenditure and other expenditures categories.

F.1. The department of natural resources and parks shall submit a request for CIP project funding, which shall specify project funding levels on a project-by-project basis, but which shall be appropriated at the wastewater CIP fund level, stated as an aggregate of individual projects, including subprojects, for the budget year in question in accordance with K.C.C. 4.04.280. Except for multiyear construction contracts and carryover amounts approved during the annual CIP reconciliation process, appropriations shall be for one year. All construction contracts including multiyear construction contracts shall be appropriated for the full construction amount in the first year. Any multiyear construction contracts longer than three years must be specifically identified in the wastewater CIP budget request. The request for CIP project funding for wastewater asset management shall include categories of wastewater asset management projects. Wastewater asset management projects shall be appropriated annually at the category level. The executive-proposed CIP shall allocate anticipated expenditures for each wastewater asset management project category as part of the six-year wastewater CIP. For each category, a proposed project list will be appended.

2. The council may require other data from the department of natural resources and parks that the council considers necessary for review of the budget, which may include objects of expenditures and other

expenditures categories.

G.1. The department of natural resources and parks shall submit a request for CIP project funding, which shall also specify project funding levels on a project-by-project basis but which shall be appropriated at the surface water management CIP fund level, states as an aggregate of individual projects, including subprojects, for the budget year in question in accordance with K.C.C. 4.04.275. Except for multiyear construction contracts and carryover amounts approved during the annual CIP reconciliation process, appropriations shall be for one year. All construction contracts including multiyear construction contracts shall be appropriated for the full construction amount in the first year. Any multiyear construction contracts longer than three years must be specifically identified in the surface water management CIP budget request.

2. The council may require from the department of natural resources and parks other data that the council considers necessary for review of the budget, which may include objects of expenditure and other expenditures categories.

H.1. The department of natural resources and parks shall submit a request for CIP project funding, which shall also specify project funding levels on a project-by-project basis but which shall be appropriated at the solid waste CIP fund level, states as an aggregate of individual projects, including subprojects, for the budget year in question in accordance with K.C.C. 4.04.273. Except for a multiyear construction contracts and carryover amounts approved during the annual CIP reconciliation process, appropriations shall be for one year. All construction contracts including multiyear construction contracts shall be appropriated for the full construction amount in the first year. Any multiyear construction contracts longer than three years must be specifically identified in the solid waste CIP budge request.

2. The council may require from the department of natural resources and parks other data that the council considers necessary for review of the budget, which may include objects of expenditure and other

expenditures categories.

SECTION 3. Ordinance 12045, Section 23, as amended, and K.C.C. 4.04.040 are each hereby amended to read as follows:

A. The council and executive shall execute the following responsibilities in order to accomplish the preparation and distribution of the budget and budget document.

1.a. At least two hundred forty-five days before the end of the fiscal period, the council shall notify the executive by motion of those funds to be budgeted on an annual basis and those to be budgeted on a biennial basis.

b. At least two hundred forty-five days before the end of the fiscal period, the executive shall announce the date by which agencies shall submit to the executive information necessary to prepare the budget. By the date announced by the executive and in any event ((A))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.

c. Agencies shall submit their budget information to the executive at the section level, unless accompanied by a notice explaining the reasons for any proposed section changes.

d. The preliminary economic and revenue forecast adopted by the forecast council shall be used as the basis for the executive's preliminary budget preparation of the status quo budget, budget instructions to departments and preliminary review of departmental submittals to the executive.

~~((d.))~~ e. 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 proper agency officials at such hearings and it shall be the duty of those officials to disclose such information as may

be required to enable the executive to arrive at final determinations.

~~((e-))~~ f. The executive shall prepare and present an annual or a biennial budget and budget message to the council no later than ninety-five days before the end of the fiscal year or biennium. Copies of the budget and budget message shall be delivered to the clerk of the council and each councilmember.

~~((f-))~~ g. The updated economic and revenue forecast adopted by the forecast council shall be used as the basis for the executive's proposed budget.

~~((g-))~~ h. The executive shall prepare and present a proposed appropriation ordinance not later than ninety-five days before the end of the fiscal year or biennium. The proposed appropriation ordinance shall specify by any combination of fund, program, project and agency as determined by the council the expenditure levels for the ensuing budget year or biennium.

~~((h-))~~ i. Before the public hearing on the budget, the budget message and supporting tables shall be furnished to any interested person upon request and copies of the budget shall be furnished for a reasonable fee as established by ordinance and shall be available for public inspection in the office of the clerk of the council and on the Internet.

~~((i-))~~ j. Seven days before the presentation of the proposed budget and budget message to the council, the director shall submit to the council copies of all agency and departmental budget requests and departmental and divisional work programs.

2.a. The council shall review the proposed appropriation ordinance and shall 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.

b. The council shall then announce and subsequently hold a public hearing or hearings as it deems

necessary.

c. Upon completion of the budget hearings and at least thirty days before the end of the fiscal period, the council shall by ordinance adopt an appropriation ordinance granting authority to make expenditures and to incur obligations(~~((, and tax and revenue ordinances as may be necessary to implement the adopted appropriation ordinance))~~). The council may attach to the appropriation ordinance an accompanying statement specifying legislative intent, but shall attach a budget detail plan. All financial reports submitted to the council, including, but not limited to, quarterly reports, shall be presented at the section level. The council may adopt tax and revenue ordinances as may be necessary to implement the adopted appropriation ordinance.

3. The director shall be responsible for the printing and distribution of the executive proposed budget and final adopted budget.

B.1.a. Within thirty days after adoption of the appropriation ordinance, all agencies shall submit to the executive a statement of proposed expenditures at such times and in such a form as may be required by the executive, provided that the council is not required to submit an allotment. The statement of proposed expenditures shall include requested allotments of appropriations for the ensuing fiscal period for the department or agency concerned by program, project, object of expenditure or combination thereof and for such periods as may be specified by the executive.

The executive shall review the requested allotments in light of the department's or agency's plan of work and may revise or alter requested allotments. The aggregate of the allotments for any department or agency shall not exceed the total of appropriations available to the department or agency concerned for the fiscal period.

b. If at any time during the fiscal period the executive ascertains that available revenues for the applicable period will be less than the respective appropriations, the executive shall revise the allotments of departments or agencies funded from such revenue sources to prevent the making of expenditures in excess of

revenues. The executive is also authorized to assign to, and to remove from, a reserve status any portion of a department or agency appropriation which in the executive's discretion is not needed for the allotment. No expenditure shall be made from any portion of an appropriation that has been assigned to a reserve status except as provided in this section.

2. The executive shall periodically review any pay and classification plans, and made to those plans thereunder, for fiscal impact and shall recommend to the council any changes to such plans. However, none of the provisions of this subsection shall affect merit systems of personnel management now existing or hereafter established by ordinance relating to the fixing of qualification requirements for recruitment, appointment, promotion or reclassification of employees of any agency.

3. During the last quarter of the fiscal year, the council when requested by the executive may adopt an ordinance to transfer appropriations between agencies; but a capital project shall not be abandoned thereby unless its abandonment is recommended by the department or agency responsible for planning.

4.a. Unless otherwise provided by an appropriation ordinance and as set forth in this section, all unexpended and unencumbered appropriations in the current expense appropriation ordinances shall lapse at the end of the fiscal year. As used in this subsection, "current expense appropriations" include all noncapital budget appropriations.

b. An appropriation in the capital budget appropriations authorization shall be canceled at the end of the fiscal year or biennium, unless the executive submits to the council the report of the final year end reconciliation of expenditures for all capital projects on or before March 1 of the year following the year of the appropriation, and each year thereafter in which the appropriation remains open.

5.a. Except as otherwise provided in this subsection B.5. of this section, no agency shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated. Any contract made in violation of this section shall be null and void; any officer, agent or employee of the county knowingly responsible under such a contract shall be personally liable to anyone damaged by this action. The council

when requested to do so by the executive may adopt an ordinance permitting the county to enter into contracts requiring the payment of funds from appropriations of subsequent fiscal years, except that the executive may enter into grant contracts, as provided under subsection B.6. of this section.

b. The term of a lease or agreement for real or personal property shall not extend beyond the end of a calendar year unless:

(1) funding for the entire term of that lease or agreement is included in a capital appropriation ordinance, though any lease or agreement for real property longer than a cumulative total of two years shall require council approval by ordinance;

(2) such a lease or agreement includes a cancellation clause under which the lease or agreement may be unilaterally terminated for convenience by the county and costs associated with such termination for convenience, if any, shall not exceed the appropriation for the year in which termination is effected, though any decision to continue any lease or agreement for real property beyond a cumulative total of two years shall require council approval by ordinance; or

(3) such a lease or agreement is authorized by ordinance for such periods and under such terms as the county council shall deem appropriate.

c. Real property shall not be leased to the county for more than one year unless it is included in a capital appropriation ordinance.

d. Nothing in this section shall prevent the making of contracts or the spending of money for capital improvements, or the making of contracts of lease or for service for a period exceeding the fiscal period in which such a contract is made, when such a contract is permitted by law.

6. The executive may enter into contracts to implement grants 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.

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

A. Within the operating budget of the county, the executive or presiding elected official of each agency shall submit a report to the council when the amount of funds expended for a section for the current fiscal period exceeds fifteen percent of the amount identified in the budget detail plan for that section and shall a submit an additional report for each additional ten percent expended over that amount. The report shall, for those sections, list amounts expended with descriptions by object of expense, and describe the reasons and necessity for diverging from the section's budget detail plan. Three paper copies of the report and one electronic copy must be submitted to the clerk of the council within five business days of the end of the month in which the excess spending as identified in this section of the ordinance occurred. The clerk shall forward a paper copy to the chair and lead staff of the budget and fiscal management committee, or its successor, and an electronic copy to each councilmember.

B. For the purposes of this section, the county's operating budget includes all appropriations not included in the capital improvement program.

SECTION 5. For the 2010 fiscal year, the budget detail plan shall have the following sections unless noted by the executive and accompanied with an explanation of the change:

A. Department of elections:

1. Elections administration;
2. Elections operations;
3. Ballot processing and delivery;

4. Voter services;

5. Technical services; and

6. Election services;

B. Department of assessments:

1. Administration;

2. Accounting operations;

3. Program planning;

4. Personal property appraisal; and

5. Real property appraisal;

C. District court:

1. Court operations - administration;

2. Court operations - operations;

3. Probation division; and

4. Judicial division;

D. Superior court:

1. Court operations - interpreter services;

2. Court operations - jury services;

3. Court operations - civil and criminal support services;

4. Juvenile court - juvenile diversion;
5. Juvenile court - juvenile probation;
6. Juvenile court - juvenile support services;
7. Family court - dependency court appointed special advocate (CASA);
8. Family court - family court support services;
9. Administration; and
10. Judicial full time equivalents;

E. Prosecuting attorney:

1. Administrative division;
2. Criminal division - economic crimes section;
3. Criminal division - special victims section;
4. Criminal division - violent crimes section;
5. Criminal division - juvenile section;
6. Criminal division - district court;
7. Criminal division - appellate section;
8. Criminal division - administration;
9. Civil division - general county services section;
10. Civil division - litigation section;

11. Civil division - property/environment section; and
12. Family support division

F. Sheriff:

1. Sheriff/technical services - administration;
2. Technical services - 911 communications;
3. Field operations - contract services;
4. Field operations - unincorporated;
5. Special operations - contract services;
6. Special operations - critical incident response;
7. Special operations - patrol support;
8. Criminal investigations - major investigations;
9. Criminal investigations - court security and special investigations;
10. Drug enforcement forfeiture; and
11. Automated fingerprint identification system (AFIS);

G. Legislative branch agencies:

1. County council - district 1;
2. County council - district 2;
3. County council - district 3;

4. County council - district 4;
5. County council - district 5;
6. County council - district 6;
7. County council - district 7;
8. County council - district 8;
9. County council - district 9;
10. County council - interfund transfers;
11. Council administration - analytical staff;
12. Council administration - administrative and legal support;
13. Ombudsman/tax advisor - ombudsman;
14. Ombudsman/tax advisor - tax advisor;
15. auditor - financial and performance audits;
16. Auditor - capital project oversight;
17. Auditor - countywide community forums;
18. Hearing examiner;
19. KCTV;
20. Board of appeals; and
21. Office of law enforcement oversight;

H. Office of economic and financial analysis;

I. County executive:

1. County executive;
2. Office of the executive;
3. Office of strategic planning and performance management; and
4. Office of management and budget;

J. Office of information resources management:

1. Cable communications;
2. Radio communications;
3. I-Net operations;
4. Data processing;
5. Telecommunications; and
6. Cable Communications;

K. Administrative offices:

1. Charter review commission;
2. Citizen counselor network;
3. Membership and dues;
4. Internal support;

5. Debt service;

6. State auditor; and

7. General fund transfers;

L. Department of executive services:

1. Department of executive services administration - executive administration;

2. Department of executive services administration - civil rights;

3. Department of executive services equipment replacement;

4. Finance and business operations - director's office and support;

5. Finance and business operations - treasury;

6. Finance and business operations - procurement and contract services;

7. Finance and business operations - financial management;

8. Finance and business operations - benefit payroll retirement operations;

9. Finance - general fund;

10. Facilities management division - real estate services;

11. Facilities management division - screeners;

12. Facilities management division - internal service fund;

13. Facilities management division - internal service fund - facilities management division director (5570);

14. Facilities management division - internal service fund - facilities management division building services (0602);
15. Facilities management division - internal service fund - facilities management division capital planning (0604);
16. Facilities management division - internal service fund - facilities management division print shop (0615);
17. Industrial insurance;
18. Office of emergency management;
19. Enhanced E-911;
20. Safety and claims;
21. Employee benefits - employee benefits administration;
22. Employee benefits - insured benefits;
23. Human resources - human resources services;
24. Human resources - human resources customer services;
25. Records and licensing - administration;
26. Records and licensing - animal care and control;
27. Records and licensing - records and licensing services;
28. Records and licensing - records management and mail services; and

29. Recorders operations and maintenance;

M. Department of natural resources and parks:

1. Natural resources administration - administration;

2. Natural resources administration - public outreach;

3. Natural resources administration - policy direction and new initiatives;

4. Solid waste - division services;

5. Solid waste - operations;

6. Solid waste - recycling and environmental services;

7. Solid waste - engineering;

8. Solid waste post closure landfill maintenance;

9. Wastewater treatment - administration;

10. wastewater treatment - operations;

11. Wastewater treatment - environmental and community services;

12. Wastewater treatment - capital improvement projects planning and delivery;

13. Wastewater treatment - Brightwater;

14. Wastewater treatment debt service;

15. Water and land resources - river improvement fund;

16. Water and land resources shared services - water and land resources division administration;

17. Water and land resources shared services - river and water resources;
18. Water and land resources shared services - surface water management program management;
19. Water and land resources shared services - environmental laboratory;
20. Water and land resources shared services - Water and land resources division business services;
21. Surface water management - central services;
22. Surface water management - office of rural resources;
23. Surface water management - capital projects;
24. Surface water management - stormwater services;
25. Surface water management - city interlocal agreement;
26. Noxious weeds;
27. King County flood control contract fund;
28. Inter-county river improvement;
29. Parks and recreation - maintenance;
30. Parks and recreation - administration, capital and business planning;
31. Parks and recreation - RPPR;
32. Open space trails and zoo levy;
33. Youth sports facilities grants; and
34. Geographic information services (GIS) - geographic information services;

N. Department of transportation:

1. Department of transportation director's office - administration;
2. Department of transportation director's office - transit-oriented development;
3. Department of transportation director's office - office of regional transportation planning;
4. Transit - transit general manager and staff;
5. Transit - transit operations;
6. Transit - vehicle maintenance;
7. Transit - power and facilities;
8. Transit - transit design/construction;
9. Transit - service development;
10. Transit - paratransit/vanpool;
11. Transit - sales/customer service;
12. Transit - link;
13. Transit revenue vehicle replacement fund;
14. Roads - administration;
15. Roads - engineering;
16. Roads - maintenance operations;
17. Roads - traffic;

18. Roads - grants and reimbursables;
19. Roads - transportation planning;
20. Roads construction transfer;
21. Stormwater decant;
22. Fleet administration - motor pool equipment rental fund;
23. Fleet administration - equipment rental and revolving fund;
24. Fleet administration - water pollution control equipment replacement fund;
25. Airport - administration;
26. Airport - engineering;
27. Airport - maintenance and operations;
28. Airport - community relations;
29. Airport construction transfer; and
30. Marine division;

O. Department of development and environmental services:

1. Department of development and environmental services - director's office;
2. Department of development and environmental services - administrative services;
3. Department of development and environmental services - building services;
4. Department of development and environmental services - land use services; and

5. Department of development and environmental services - fire marshal;

P. Department of adult and juvenile detention:

1. Department of adult and juvenile detention - administration;
2. Department of adult and juvenile detention - juvenile detention;
3. Department of adult and juvenile detention - community corrections division;
4. Department of adult and juvenile detention - Seattle King County correctional facility;
5. Department of adult and juvenile detention - Kent Maleng regional justice center; and
6. Inmate welfare fund;

Q. Department of judicial administration:

1. Department of judicial administration - law library;
2. Department of judicial administration - administrator;
3. Department of judicial administration - satellite sites;
4. Department of judicial administration - records and finance; and
5. Department of judicial administration - caseload;

R. Department of community and human services:

1. Veteran's services Revised Code of Washington (RCW) - veterans relief program;
2. Veteran's levy - veteran's programs;
3. Veteran's levy - homelessness programs;

4. Veteran's levy - behavioral health programs;
5. Veteran's levy - resource management and evaluation;
6. Human services levy - homelessness programs;
7. Human services levy - behavioral health programs;
8. Human services levy - strengthening families;
9. Human services levy - resource management and evaluation;
10. Federal housing and community development - home repair program;
11. Federal housing and community development - housing finance program;
12. Federal housing and community development - homeless housing program;
13. Federal housing and community development - affordable housing development and planning;
14. Federal housing and community development - community development program;
15. Federal housing and community development - developmental disabilities housing;
16. Housing opportunity fund - homeless assistance and housing program;
17. Housing opportunity fund - capital projects;
18. Housing opportunity fund - housing opportunity fund/regional affordable housing programs
administration;
19. Housing opportunity fund - workforce housing and credit enhancement;
20. Housing opportunity fund - Jumpstart initiative and membership dues;

21. Housing opportunity fund - debt service;
22. Housing opportunity fund - -mental illness and drug dependency housing;
23. Work training program (combined with dislocated worker program) - youth training program;
24. Work training program (combined with dislocated worker program) - adult training program;
25. Community services operating - community services division administration;
26. Community services operating - unincorporated areas council;
27. Community services operating - homeless services;
28. Community services operating - older adults programs;
29. Community services operating - youth and family programs;
30. Community services operating - women's programs;
31. Mental health - Medicaid and non-Medicaid mental health services;
32. Mental health - specialized mental health services;
33. Mental health - criminal justice programs;
34. Mental health - GF programs;
35. Mental health - department of community and human services information technology services;
36. Substance abuse - treatment contracts and programs;
37. Substance abuse - prevention and community organizing;
38. Substance abuse - criminal justice programs;

- 39. Substance abuse - GF programs;
- 40. Mental illness and drug dependency - community-based care;
- 41. Mental illness and drug dependency - youth programs;
- 42. Mental illness and drug dependency - jail and hospital diversion programs;
- 43. Mental illness and drug dependency - domestic violence and sexual assault programs;
- 44. Mental illness and drug dependency - housing;
- 45. Mental illness and drug dependency - pilot programs;
- 46. Developmental disabilities - pre-school services;
- 47. Developmental disabilities - youth services;
- 48. Developmental disabilities - adult services;
- 49. Department of community and human services administration;
- 50. Office of public defense - public defense non-contract; and
- 51. Office of public defense - public defense contracts;

S. Public health:

- 1. Public health organizational attributes - public health inventory control;
- 2. Public health organizational attributes - administration;
- 3. Public health organizational attributes - grants contingency reserve;
- 4. Regional and cross-cutting services - community based public health practice;

5. Regional and cross-cutting services - quality practice and programs;
6. Regional and cross-cutting services - epidemiology planning and evaluation;
7. Regional and cross-cutting services - administrative projects;
8. Regional and cross-cutting services - health action plan;
9. Public health preparedness;
10. Health promotion and disease and injury prevention - prevention administration;
11. Health promotion and disease and injury prevention - King County vital statistics;
12. Health promotion and disease and injury prevention - chronic disease and injury prevention;
13. Infectious disease prevention and control - communicable disease prevention and control;
14. Infectious disease prevention and control - HIV/AIDS disease prevention and control;
15. Infectious disease prevention and control - tuberculosis disease prevention and control;
16. Infectious disease prevention and control - sexually transmitted disease disease prevention and control;
17. Infectious disease prevention and control - public health laboratory;
18. Community health services regional and community-based programs - family and community services;
19. Community health services regional and community-based programs - community health services division administration;
20. Community health services regional and community-based programs - county community

partnerships;

21. Community health services regional and community-based programs - city practice/system support'

22. Community health services regional and community-based programs - city community partnership;

23. Community health services regional and community-based programs - city special projects;

24. Community health services regional and community-based programs - community health services support/services;

25. Public health center based services - Northshore personal health;

26. Public health center based services - clinic services administration;

27. Public health center based services - White Center personal health;

28. Public health center based services - Federal Way personal health;

29. Public health center based services - Renton personal health;

30. Public health center based services - Kent personal health;

31. Public health center based services - Eastgate personal health;

32. Public health center based services - Auburn personal health;

33. Public health center based services - children and youth services;

34. Public health center based services - North personal health;

35. Public health center based services - Downtown personal health;
36. Public health center based services - Columbia personal health;
37. Emergency medical services grants - Center for the Evaluation of Emergency Services-Program to Integrate Technology and Cardiac Arrest Resuscitation (PITCAR);
38. Emergency medical services grants - emergency medical services miscellaneous grants;
39. Emergency medical services grants - Center for the Evaluation of Emergency Medical Services projects;
40. Emergency medical services grants - emergency medical services entrepreneurial projects;
41. Environmental health regional and community-based programs - environmental health division administration;
42. Environmental health division field-based services - food/facilities support;
43. Environmental health division field-based services - community environmental health support;
44. Environmental health division field-based services - environmental hazards support;
45. Environmental health division field-based services - Northshore environmental health;
46. Environmental health division field-based services - Alder Square environmental health;
47. Environmental health division field-based services - food handler/education testing;
48. Environmental health division field-based services - Black River - environmental health;
49. Environmental health division field-based services - Seattle Department of Planning and Development (for a city of Seattle plumbing inspection program) - environmental health;

- 50. Environmental health division field-based services - local hazardous waste;
 - 51. Environmental health division field-based services - solid waste;
 - 52. Environmental health division field-based services - Downtown - environmental health;
 - 53. Environmental health division field-based services - physical and chemical hazards;
 - 54. Emergency medical services - advanced life support (ALS) and basic life support (BLS) provider services;
 - 55. Emergency medical services - regional support services and initiatives;
 - 56. Emergency medical services - emergency medical services contingencies;
 - 57. Medical examiner;
 - 58. Jail health services - shared clinical; and
 - 59. Jail health services - site-based clinical; and
- T. Children and family services fund:
- 1. Transfer to public health;
 - 2. Transfer to community and human services; and
 - 3. Transfer to community services operating.