



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

February 14, 2017

Ordinance 18456

Proposed No. 2016-0336.2

Sponsors Upthegrove

1 AN ORDINANCE amending budget management
2 reporting requirements; and amending Ordinance 620,
3 Section 4 (part), as amended, and K.C.C. 4A.100.100.

4 STATEMENT OF FACTS:

5 K.C.C. Title 4 was last comprehensively revised in 2014 largely as K.C.C.
6 Title 4A. The purpose of this ordinance is to update a section of the code
7 concerning quarterly budget management reporting requirements.

8 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

9 SECTION 1. Ordinance 620, Section 4 (part), as amended, and K.C.C.

10 4A.100.100 are each hereby amended to read as follows:

11 The following reports shall be prepared:

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

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

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

24 D. Quarterly budget management reports.

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

27 a. present ~~((significant executive revisions to the))~~ current ~~((fiscal period))~~
28 financial plans ~~((by providing updated operating and capital fund financial plans))~~ for
29 ~~((each revision))~~ operating and capital funds that have gone through the office of
30 performance, strategy and budget's financial monitoring process, as described in the
31 current comprehensive financial management policies adopted by motion by the council
32 during the current quarter, including actual expenditures and revenues ~~((from the prior~~
33 ~~fiscal period))~~;

34 b. identify significant variances in revenue and expenditure estimates for the
35 general fund;

36 c. list any transfer of emergent need contingency expenditure authority that
37 would increase the total budget of a capital project by less than fifteen percent;

38 d. report scope, schedule and budget status for capital projects that has a
39 baseline with total estimated cost greater than one million dollars;

40 e. summarize the risks included in the risk assessment register for mandatory
41 phased appropriation projects in the construction phase, summarize change orders,

42 explain change orders that have the cumulative potential to carry the project over project
43 baseline and summarize the results of the latest earned value analysis;

44 f. ~~((list significant planned changes in the use of reserves when, in accordance
45 with section K.C.C. 4A.100.070, an appropriation requires the use of reserves that
46 exceeds five percent of the total appropriation to avoid making expenditure reductions;~~

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

53 ~~((h.))~~ g. report on all incremental changes to sections and attachments to the
54 biennial budget appropriations ordinance made during the quarter, including the
55 ordinance numbers making the changes.

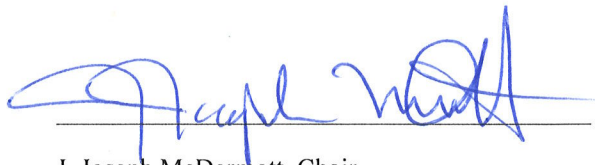
56 2. The report shall be delivered to the clerk of the council in the form of a paper
57 original and an electronic copy for distribution to all councilmembers and to the chair and
58 lead staff of the budget and fiscal management committee, or its successor, no later than
59 ~~((May 15))~~ June 1 for the first quarterly report, ~~((August 15))~~ September 1 for the second
60 quarterly report, ~~((November 15))~~ December 1 for the third quarterly report and

61 ((February 15)) March 1 for the fourth quarterly report. The director of performance,
62 strategy and budget shall also be responsible for posting the report on the Internet.
63

Ordinance 18456 was introduced on 7/11/2016 and passed by the Metropolitan King County Council on 2/13/2017, by the following vote:

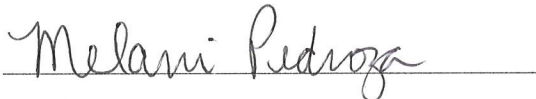
Yes: 9 - Mr. von Reichbauer, Mr. Gossett, Ms. Lambert, Mr. Dunn,
Mr. McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles
and Ms. Balducci
No: 0
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



J. Joseph McDermott, Chair

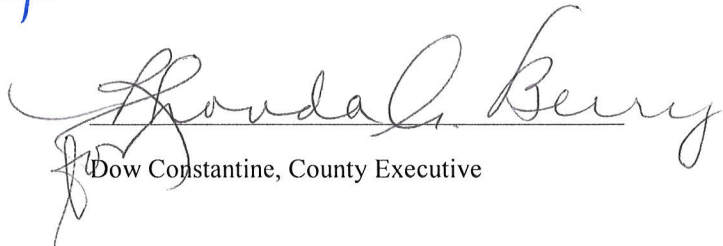
ATTEST:



Melani Pedroza, Acting Clerk of the Council

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KING COUNTY CLERK
KING COUNTY COUNCIL

APPROVED this 24th day of February, 2017.



Dow Constantine, County Executive

Attachments: None