

KING COUNTY

Signature Report

Ordinance 19848

Proposed No. 2024-0302.2 **Sponsors** Zahilay 1 AN ORDINANCE abolishing the 2008-2013 parks 2 operating levy, the 2008-2013 open space and trails levy, 3 and the 2014-2019 parks, trails, and open space 4 replacement levy subfunds, and transferring any remaining 5 net assets and fund balances to the parks operating fund; 6 and amending Ordinance 14793, Section 2, as amended, 7 and K.C.C. 4A.200.480 and Ordinance 15966, Section 2, as 8 amended, and K.C.C. 4A.200.490. 9 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY: 10 SECTION 1. There is hereby approved and adopted the August 2024 statement 11 of residual balances of the subfunds prepared for closure, as presented in Attachment A 12 to this ordinance. Abolishment of county subfunds as presented in Attachment A to this 13 ordinance and the transfer of any remaining net assets and subfund balances for those 14 county funds is approved and adopted. 15 SECTION 2. Ordinance 14793, Section 2, as amended, and K.C.C. 4A.200.480 16 are each hereby amended as follows: 17 A. There is hereby created the parks and recreation fund. 18 B. The fund shall be a first tier fund. It is a special revenue fund. 19 C. The director of the department of natural resources and parks shall be the 20 manager of the fund.

21	D. The fund shall account for the receipt of tax levy revenues and other moneys,
22	and for the disbursement in accordance with this section:
23	1. ((The proceeds of the six-year property tax levy approved by the voters of
24	King County on August 21, 2007, under Ordinance 15759, in excess of the levy
25	limitation contained in chapter 84.55 RCW and other revenue for the park and recreation
26	purposes outlined in this subsection B.2. In accordance with Ordinance 15759, Section 4
27	the levy proceeds shall be deposited in a levy subfund of the parks and recreation fund, or
28	its successor. The levy shall be used for the purposes specified in Ordinance 15759,
29	Section 5;
30	2.a. The proceeds of the six-year property tax levy approved by the voters of
31	King County on August 21, 2007, under Ordinance 15760, in excess of the levy
32	limitation contained in chapter 84.55 RCW. Of the proceeds designated for distribution
33	to King County cities and the zoo, a reasonable portion shall be retained by the county to
34	be used for expenditures related to administration of the distribution of levy proceeds. In
35	accordance with Ordinance 15760, Section 4, the levy proceeds shall be deposited in a
36	dedicated subfund of the parks and recreation fund, or its successor.
37	b.(1) The levy proceeds shall be used only for the eligible purposes specified
38	in Ordinance 15760, Section 5.
39	(2) The moneys to be used for King County's acquisition of open space and
40	natural lands critical to the preservation of regional watersheds and streams, for
41	acquisition and development of rights of way for regional trails, with primary
42	consideration given to those projects that address health disparities/health inequities as
43	recognized in the Health of King County 2006 report and are consistent with the Regional

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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-)) 2. 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 Ordinance((s 15759, 15760, 17568 and)) 18890, business
revenues, as well as parks operating and maintenance expenditures, community grant
program expenditures and targeted equity grant program expenditures.
SECTION 3. Ordinance 15966, Section 2, as amended, and K.C.C. 4A.200.490
are hereby amended to read as follows:

90	A. There is hereby created the parks capital fund.
91	B. The fund shall be a first tier fund. It is a capital projects fund.
92	C. The director of the department of natural resources and parks shall be the
93	manager of the fund.
94	D. The fund shall account for the receipt of tax levy revenues and other moneys,
95	and for the disbursement of((÷
96	1. The King County portion of the proceeds of the six-year property tax levy
97	deposited in the fund in accordance with K.C.C. 4A.200.480.D.2.b.(2) for the purposes
98	described in subsection E. of this section;
99	2. The King County portion of the proceeds of the six-year property tax levy
100	transferred to the fund in accordance with K.C.C. 4A.200.480.D.3.c. for the purposes
101	described in subsection F. of this section;
102	3. The King County portion of the proceeds of the six-year property tax levy
103	transferred to the fund in accordance with K.C.C. 4A.200.480.D.4.c. for the purposes
104	described in subsection G. of this section; and
105	4.)) Other moneys for capital parks and recreation purposes.
106	E. The proceeds of the six-year property tax levy approved by the voters of King
107	County on August 21, 2007, in the fund shall be used only for any of the following
108	eligible purposes:
109	1. Acquisition of open space and natural lands critical to the preservation of
110	regional watersheds and streams;
111	2. Acquisition and development of rights of way for regional trails, with
112	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;			
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,			
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.

Ordinance 19848 was introduced on 10/1/2024 and passed by the Metropolitan King County Council on 11/19/2024, by the following vote:

Yes: 9 - Balducci, Barón, Dembowski, Dunn, Mosqueda, Perry, Upthegrove, von Reichbauer and Zahilay

KING COUNTY COUNCIL

KING COUNTY, WASHINGTON

Signed by:

Dave Upthegrove, Chair

ATTEST:

— DocuSigned by:

Melani Hay
— 8DE1BB375AD3422...

Melani Hay, Clerk of the Council

APPROVED this _____ day of 12/2/2024 ____, ____.

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Dow Constantine, County Executive

Attachments: A. August 2024 Statement of Residual Balances of Funds Proposed for Closure

Ordinance 19848 Attachment A

August 2024
Statement of Residual Balances of Funds Proposed for Closure

Fund or Sub-Fund Name	Fund Number	Approximate Balance Amount to be Transferred
2008-2013 Parks Operating Levy and Open Space and Trails Levy	1452	29,893
2014-2019 Parks, Trails, and Open Space Replacement Levy	1453	1,226,878



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Melani Hay

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melani.hay@kingcounty.gov

Clerk of the Council King County Council

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Dow Constantine

Dow.Constantine@kingcounty.gov

King County Executive

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Ames Kessler **COPIED** akessler@kingcounty.gov

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