



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**February 19, 2014**

**Ordinance 17751**

**Proposed No. 2013-0478.2**

**Sponsors McDermott**

1 AN ORDINANCE abolishing various operating and  
2 administrative funds and sub-funds in fiscal year 2013 and  
3 transferring any remaining net assets and fund balances;  
4 amending Ordinance 12076, Section 7, as amended, and  
5 K.C.C. 4A.200.020 and repealing Ordinance 15078,  
6 Section 1, as amended, and K.C.C. 4A.200.240.

7 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

8 SECTION 1. There is hereby approved and adopted the October 2013 statement  
9 of residual balances of funds and subfunds proposed for closure, as presented in  
10 Attachment A to this ordinance. Abolishment of county funds as presented in  
11 Attachment A to this ordinance and the transfer of any remaining net assets and fund  
12 balances for these county funds and administrative subfunds are approved and adopted.

13 SECTION 2. Ordinance 15078, Section 1, as amended, and K.C.C. 4A.200.240  
14 are each hereby repealed.

15 SECTION 3. Ordinance 12076, Section 7, as amended, and K.C.C. 4A.200.020  
16 are each hereby amended as follows:

17 A. The council shall create by ordinance all accounting funds for which the  
18 council exercises appropriation authority.

19           B. The manager of the finance and business operations division may establish  
20 administrative funds and subfunds for which appropriations might be required or are  
21 necessary to meet legal, administrative and accounting requirements. These funds and  
22 subfunds shall be established consistent with generally accepted accounting principles  
23 and requirements. For all administrative funds and subfunds, the director of the  
24 department of executive services shall be the manager. The county may also establish  
25 trust and agency funds for its own resources that are not accounted for in other funds to  
26 comply with legal requirements or for fiscal management purposes.

27           C. The manager of the finance and business operations division may abolish  
28 administrative funds and subfunds when the original purpose for which the fund was  
29 created has been satisfied. Any residual balances contained in the abolished fund shall be  
30 transferred to other active funds with similar scope and related purposes. A report shall  
31 be transmitted to the council with the biennial budget or the biennial budget update that  
32 lists the closed funds, the amounts of residual balances, if any, and the active funds to  
33 receive residual balances.

34           D. This chapter uses generally accepted accounting principles bases fund  
35 definitions in K.C.C. 4A.10.112, 4A.10.222, 4A.10.250, 4A.10.251, 4A.10.252,

36 4A.10.300, 4A.10.325, 4A.10.330, 4A.10.365, 4A.10.435, 4A.10.467, 4A.10.562 and  
37 4A.10.587.  
38

Ordinance 17751 was introduced on 11/18/2013 and passed by the Metropolitan King County Council on 2/18/2014, by the following vote:

Yes: 8 - Mr. Phillips, Mr. von Reichbauer, Ms. Hague, Ms. Lambert,  
Mr. Dunn, Mr. McDermott, Mr. Dembowski and Mr. Uptegrove  
No: 0  
Excused: 1 - Mr. Gossett

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON



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Larry Phillips, Chair

ATTEST:



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Anne Noris, Clerk of the Council

APPROVED this 26 day of FEBRUARY, 2014.



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Dow Constantine, County Executive

**Attachments:** A. October 2013 Statement of Residual Balances of Funds and Sub-Funds Proposed for Closure

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KING COUNTY COUNCIL

**Attachment A  
October 2013**

**Statement of Residual Balances of Funds and Sub-Funds Proposed for Closure**

The following balances are approximate estimates subject to change due to arbitrage calculations and interest earnings. A final arbitrage calculation will precede the closing of each of these funds and sub-funds and the resulting adjustment to the arbitrage liability may change these transfer amounts. Amounts transferred will also reflect interest earnings up to the time of closure.

| Fund or Sub-Fund Name | Fund Number | Approximate Balance Amount to be Transferred |
|-----------------------|-------------|--|
|-----------------------|-------------|--|

|                        |      |           |
|------------------------|------|-----------|
| DES IT EQPT REPLCE FND | 5461 | \$350,000 |
|------------------------|------|-----------|

The fund has a current cash balance of approximately \$350,000. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to multiple funds, including Finance, Employee Benefits, Facilities, E-911, Risk Management, Safety and Claims, and The General Fund. Cash balances will be transferred based on prior contributions.

|                  |      |     |
|------------------|------|-----|
| TELECOM SERVICES | 5532 | \$0 |
|------------------|------|-----|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 5531, the KCIT Services Fund.

|                           |      |             |
|---------------------------|------|-------------|
| RSK ABTMNT-PERS LIABILITY | 1397 | \$2,000,000 |
|---------------------------|------|-------------|

The fund has a current cash balance of approximately \$2,000,000. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 1396, the Risk Abatement Fund and to fund 8400, the Limited Term General Obligation Fund. Cash balances will be transferred based on prior contributions.

|                          |      |     |
|--------------------------|------|-----|
| DISPLACED WKR PROG ADMIN | 2241 | \$0 |
|--------------------------|------|-----|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2240, the Employment and Education Resources Fund.

|                            |      |     |
|----------------------------|------|-----|
| CUSTOMER DEPOSITS SUFBFUND | 1343 | \$0 |
|----------------------------|------|-----|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 41340, the DPER Planning and Permitting Fund.

|                           |      |     |
|---------------------------|------|-----|
| TIGRT MT COMM END RES ACC | 1344 | \$0 |
|---------------------------|------|-----|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 41340, the DPER Planning and Permitting Fund.

|                    |      |     |
|--------------------|------|-----|
| RIVER IMPROVEMENTS | 1050 | \$0 |
|--------------------|------|-----|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 1820, the River Improvement Fund.

|                           |      |     |
|---------------------------|------|-----|
| WA ARCHIVES LOC REC GRANT | 2169 | \$0 |
|---------------------------|------|-----|

| Fund or Sub-Fund Name | Fund Number | Approximate Balance Amount to be Transferred |
|-----------------------|-------------|--|
|-----------------------|-------------|--|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 0010, the General Fund.

WATER QUALITY ABT RESERVE 4612 0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ LIQUIDITY RESERVE 4613 0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ PRODUCTIVITY INCENT 4614 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ RATE STABILIZ RESERVE 4615 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2006 AB SWR JR LIEN MULTI 8921 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2006B-2 SWR REV RFG BNDS 8922 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2006 SWR REV REF99-1 BDS 8923 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2007 SWR REV BNDS 8924 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ SER T REVENUE BOND 8925 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2008 SWR REV BNDS FUND 8926 0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2010 SWR REV&REF G BNDS 8929 \$0

| Fund or Sub-Fund Name | Fund Number | Approximate Balance Amount to be Transferred |
|-----------------------|-------------|--|
|-----------------------|-------------|--|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2011 SWR REV BNDS 8933 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

REVENUE BOND REDEMP SUB-F 8935 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

LTGO SWR REDEMPTN SUBFND 8937 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

1996 PAPER SERIES A RDMTN 8938 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ REV BOND 99 RESERVE 8939 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ REV BOND 99B RESERVE 8941 0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2001AB SWR JR LIEN VR DEM 8942 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

SWR REV & REFNDNG BNDS 00 8943 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

SEWER REV BONDS 2002A 8944 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

SEWER REV BONDS 2002A 8945 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

2010AB M MODL LTGO WQ 8946 \$0

| Fund or Sub-Fund Name | Fund Number | Approximate Balance Amount to be Transferred |
|-----------------------|-------------|--|
|-----------------------|-------------|--|

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ REV BOND 2003A RESERVE 8947 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ REV BOND 2004A RSRV 8948 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

WQ RV RFNDG BND 04B RSRV 8949 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 4610, the Wastewater Treatment Fund.

LLEBG 1999 FUND 2151 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

LLEBG 2000 FUND 2152 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

LLEBG 2001 FUND 2153 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

LLEBG FFY 2002 FUND 2154 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

LLEBG FFY 2003 FUND 2155 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

LLEBG FFY 2004 FUND 2156 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

BYRNE JUSTICE ASS FFY05 2157 \$0

The fund has a current cash balance of approximately \$0. Any cash balance will be transferred and/or corrected by Finance via administrative procedures to fund 2167, the Byrne Justice Assistance FFY12 Grant Fund.

BYRNE JUSTICE ASS FFY06 2158 \$0

