



## Legislation Details (With Text)

**File #:** 2012-0143      **Version:** 2

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

**File created:** 5/7/2012      **In control:** Government Accountability, Oversight and Financial Performance Committee

**On agenda:**      **Final action:** 5/21/2012

**Enactment date:** 6/1/2012      **Enactment #:** 17332

**Title:** AN ORDINANCE relating to the employee giving program; and amending Ordinance 8575, Section 1, as amended, and K.C.C. 3.36.010, Ordinance 8575, Section 2, as amended, and K.C.C. 3.36.020, Ordinance 8575, Section 3, as amended, and K.C.C. 3.36.030, Ordinance 16035, Section 5, and K.C.C. 3.36.045, Ordinance 16035, Section 6, and K.C.C. 3.36.055, Ordinance 16035, Section 7, and K.C.C. 3.36.065, Ordinance 16035, Section 8, and K.C.C. 3.36.075, Ordinance 15378, Section 3, and K.C.C. 1.36.040, Ordinance 15558, Section 2, and K.C.C. 3.12.222, Ordinance 14998, Section 1, and K.C.C. 4.08.345 and Ordinance 12076, Section 9, as amended, and K.C.C. 4.08.015, adding a new section to K.C.C. chapter 3.36, adding a new section to K.C.C. chapter 3.04, adding a new section to K.C.C. chapter 2.80 and repealing Ordinance 8575, Section 4, as amended, and K.C.C. 3.36.040.

**Sponsors:** Bob Ferguson

**Indexes:** Charitable Campaign

**Code sections:** 1.36.040 - ., 2.80 - ., 3.04 -, 3.12.222 - ., 3.36.010 -, 3.36.020 -, 3.36.030 - ., 3.36.040 -, 3.36.045 - ., 3.36.055 - ., 3.36.065 - ., 3.36.075 - ., 4.08.015 -, 4.08.345 - .

**Attachments:** 1. Ordinance 17332.pdf, 2. 2012-0143 transmittal letter, 3. 2012-0143 fiscal note, 4. 2012-0143 Amendment 1.doc, 5. Attachment 4 Analysis of Administrative and Fundraising Ratios.doc, 6. Attachment 5 Crosswalk between Current and New Code Sections.doc, 7. Staff Report PO 2012-0143 Employee Giving.doc, 8. Revised Staff Report PO 2012-0143 Employee Giving.doc

Date	Ver.	Action By	Action	Result
5/21/2012	2	Metropolitan King County Council	Hearing Held	
5/21/2012	2	Metropolitan King County Council	Passed	Pass
5/8/2012	1	Government Accountability, Oversight and Financial Performance Committee	Recommended Do Pass Substitute	Pass
5/7/2012	1	Metropolitan King County Council	Introduced and Referred	

AN ORDINANCE relating to the employee giving program; and amending Ordinance 8575, Section 1, as amended, and K.C.C. 3.36.010, Ordinance 8575, Section 2, as amended, and K.C.C. 3.36.020, Ordinance 8575, Section 3, as amended, and K.C.C. 3.36.030, Ordinance 16035, Section 5, and K.C.C. 3.36.045, Ordinance 16035, Section 6, and K.C.C. 3.36.055, Ordinance 16035, Section 7, and K.C.C. 3.36.065, Ordinance 16035, Section 8, and K.C.C. 3.36.075, Ordinance 15378, Section 3, and K.C.C. 1.36.040, Ordinance 15558,

Section 2, and K.C.C. 3.12.222, Ordinance 14998, Section 1, and K.C.C. 4.08.345 and Ordinance 12076, Section 9, as amended, and K.C.C. 4.08.015, adding a new section to K.C.C. chapter 3.36, adding a new section to K.C.C. chapter 3.04, adding a new section to K.C.C. chapter 2.80 and repealing Ordinance 8575, Section 4, as amended, and K.C.C. 3.36.040.

PREAMBLE:

Created in 1988 as a workplace charitable giving program of, by and for the employees of King County, the employee giving program enables fiscally efficient employee support of qualified nonprofit organizations. The program is engaged year-round in support of the annual giving drive, natural disaster response efforts, and response to employee and nonprofit requests for information about charitable giving. Since the program's creation, King County employees have donated more than twenty million dollars through the program, supporting its growth from fewer than ten qualifying nonprofit organizations to more than seven hundred in 2010.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 8575, Section 1, as amended, and K.C.C. 3.36.010 are each hereby amended to read as follows:

A. This chapter is intended to establish ~~((a means consistent with state law governing salary and wage deductions for charitable agencies, whereby uniform procedures are established))~~ uniform guidance, consistent with state law governing salary and wage deductions, for the efficient administration of ~~((one annual campaign for))~~ county employee charitable contributions ~~((from county employees, which may be made through payroll deductions))~~ to qualified nonprofit organizations, donated via the annual drive and natural disaster relief solicitations. This chapter shall be liberally construed to accomplish this ~~((purpose))~~ intention.

B. The purpose of this chapter is to~~((:~~

- ~~1. Lessen the burden of county government and of local communities in the meeting of charitable~~

needs;

~~2. P)) provide a convenient and effective channel through which county employees may contribute to ((the efforts of qualifying agencies providing services in the county, state, nation or overseas;~~

~~3. Minimize both the disruption to the county workplace)) qualified nonprofit organizations, while minimizing disruption to the county workplace and the costs to the taxpayer that multiple charitable fund drives ((have caused;)) cause, and~~

~~4. Ensure that recipient agencies are fiscally responsible in the uses of the moneys raised.)~~ to enhance government and community efforts to meet charitable needs.

C. The program shall provide guidance, quality control and disbursement of employee donations to qualified nonprofit organizations and federations as provided by this chapter, in accordance with rules for the program.

SECTION 2. Ordinance 8575, Section 2, as amended, and K.C.C. 3.36.020 are each hereby amended to read as follows:

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

A. ~~(((Campaign))~~ Annual drive" means the annual solicitation of contributions from county employees by representatives of ~~((federations and charitable))~~ qualified nonprofit organizations and federations through oral presentations, printed materials, audio(~~(/)~~) or video media or other similar means ~~((that occurs on county property during normal county business hours))~~.

B. ~~("Charitable organization" means an organization that:~~

~~1. Has been in active existence at least the previous three years;~~

~~2. Is formally recognized by the United States Internal Revenue Service as complying with Section 501(c)(3) of the Internal Revenue Code or is a governmental unit of the state of Washington, and for which all contributions to the organization are eligible to be deductible for federal income tax purposes under Section 170~~

~~of the Internal Revenue Service Code of 1986 as demonstrated by receipt of an internal revenue service letter of determination granting tax deductible status to the charitable organization.))~~ "Committee" means the county employee giving program committee established under K.C.C. 3.36.030.

C. "Employee giving program" or "the program" means the King County sanctioned, employee-based program that provides the process and infrastructure for administration of employee-directed giving to qualified nonprofit organizations and federations through the annual drive and natural disaster relief solicitations and is administered by the committee in accordance with this chapter and any rules adopted for the program.

D. "Federation" means a ~~((group, representing at least five charitable organizations, that is organized to))~~ nonprofit organization that solicits and distributes contributions on behalf of its member ~~((charitable))~~ nonprofit organizations.

~~((D. "Participating organization" means a federation or charitable organization that is participating in the campaign))~~ E. "Qualified nonprofit organization" means a nonprofit organization or federation that applies to participate in the annual drive and meets the eligibility criteria as provided in this chapter and any rules adopted for the program.

SECTION 3. Ordinance 8575, Section 3, as amended, and K.C.C. 3.36.030 are each hereby amended to read as follows:

A. A county employee giving program committee is established consisting of fifteen members nominated by the committee, appointed by the executive and confirmed by the council. ~~((Members of the committee should be assembled from all of the bargaining units and from unrepresented employees. The members from each bargaining unit should be approximately proportional to the number of employees represented by the bargaining unit.))~~

1. The committee shall strive in its nominations to include members representing the diversity of the county work force, including ~~((at least two))~~ union ~~((members))~~ representation.

2. The term of committee members shall be two years. ~~((To ensure continuity of the membership for each year's campaign, terms shall begin on January 1 and expire March 1 two years later.))~~

3. A committee member who serves as a federation or nonprofit organization board member or director, or in a decision-making capacity for a federation or nonprofit organization, shall not vote on that federation or nonprofit organization's eligibility if that federation or nonprofit organization applies to participate in the annual drive;

4. The committee shall annually elect a chair and ~~((such))~~ other officers as ~~((are needed))~~ established in the committee's bylaws.

B.~~((1.))~~ In order to operate the program, ~~((F))~~the committee ~~((shall))~~ may:

1. ~~((a))~~Adopt ~~((such))~~ rules and bylaws consistent with this chapter ~~((as))~~ that are necessary to the conduct of the ~~((campaign. The committee shall also))~~ program, based upon the following principles:

a. seek operational efficiencies;

b. enhance program effectiveness;

c. use innovative best practices;

d. promote equitable access for nonprofit participation; and

e. maintain standards to ensure nonprofit fiscal responsibility and stability;

2. Establish and apply eligibility rules by which a nonprofit organization may participate in the annual drive;

3. ~~((e))~~Coordinate and facilitate the ~~((campaign. The coordination may include, but need not be limited to, determining which federations and charitable organizations may, consistent with this chapter and any rules adopted in accordance with this chapter, participate in the campaign and the dates by which applications must be filed for the campaign. If the committee determines that a federation or charitable organization is not eligible, the federation or charitable organization may appeal the decision to the committee.~~

2. The committee shall revoke a determination of eligibility if one or more of the following occurs:

~~a. fraud;~~

~~b. failure of an applicant to inform the committee of any fact that would affect the committee's determination about the applicant's eligibility; or~~

~~c. a participant is ineligible under this chapter.~~

~~C. The committee shall assist the executive or designee in the selection of a campaign administrator who shall be responsible for the details of the campaign operation under the general oversight of the committee. Cost of the campaign administrator shall be included as part of the administrative cost of conducting the campaign.)) annual drive and natural disaster relief solicitations consistent with this chapter and any rules adopted for the program. If the committee determines that a federation or nonprofit organization is not eligible to participate in the annual drive, the federation or nonprofit organization may apply to the committee for reconsideration of the eligibility decision;~~

4. Guide fiscal stewardship of the program;

~~((D. Members of the committee shall))~~ 5. ((s)) Serve voluntarily without additional ~~((salary but))~~ wages, including no additional compensation for working beyond normal working hours, and shall be reimbursed by their employing departments for travel, lodging and meals in accordance with county laws and regulations. Committee members shall be given release time from regular work hours to serve on the committee. ~~((Members of the committee shall be paid no additional compensation for working beyond normal working hours.))~~ Employees covered by the overtime requirements of the Fair Labor Standards Act or state law who are serving as committee members should ensure that their working hours, including hours worked for the committee, do not exceed approved hours~~((-))~~;

~~((E. A member of the committee shall not vote on a federation or charitable organization's eligibility if the member has a board membership, directorship or other decision-making capacity in the federation or charitable organization))~~ 6. Assist the executive or the executive's designee in the selection of a program administrator; and

7. Solicit and accept from the general public and business communities and all other persons, gifts, bequests and donations to the county in support of the program. All gifts, bequests and donations of money to the county for support of the program shall be deposited and credited to the employee giving program contributions fund created under K.C.C. 4.08.345.

NEW SECTION. SECTION 4. There is hereby added to K.C.C. chapter 3.36 a new section to read as follows:

The program administrator shall be responsible for the operational details of the program, including the annual drive and natural disaster response solicitations, under the general oversight of the committee. The cost of the program administrator shall be included as part of the administrative cost of the program.

SECTION 5. Ordinance 8575, Section 4, as amended, and K.C.C. 3.36.040 are each hereby repealed.

SECTION 6. Ordinance 16035, Section 5, and K.C.C. 3.36.045 are each hereby amended to read as follows:

A. A federation or ~~((charitable))~~ nonprofit organization~~((s))~~ may participate in the ~~((campaign))~~ annual drive if the federation or ~~((charitable))~~ nonprofit organization submits a timely application for participation to the committee ~~((to include, at a minimum, a certification signed by an authorized officer or employee))~~ and meets all eligibility standards as established by this chapter and any rules adopted for the program. An official of the federation or ((charitable)) nonprofit organization ((, which shall contain statements to the effect that)) must certify on the annual drive application that the federation, each nonprofit organization represented by the federation, or the nonprofit organization:

1. ~~((The federation and each organization represented by the federation, or the charitable organization, meets the standards established respectively in K.C.C. 3.36.020 B. and C))~~ Is formally recognized by the United States Internal Revenue Service as complying with Section 501(c)(3) of the Internal Revenue Code of 1986 or is a governmental unit of the state of Washington, and for which all contributions to the nonprofit organization are eligible to be deductible for federal income tax purposes under Section 170 of the Internal

Revenue Code of 1986;

2. ~~((For a federation, the federation has express permission of the board of directors of each charitable organization represented by the federation for the use of the organization's name and participation in the campaign;~~

3. ~~The federation and each organization represented by the federation, or the charitable organization, i~~  
~~))Is registered with the Washington Secretary of State as provided by RCW 19.09.065 and is in compliance with Washington state laws governing charities to the best of the knowledge of the individual certifying the application; ~~(and~~~~

4. ~~The federation and each organization represented by the federation, or the charitable organization, except government units, are governed by a voluntary board of directors that serves without compensation for serving on the board;~~

5.) 3.a. ~~((The participating organization d))Does not discriminate ~~((for or))~~ against any ~~((individual or group))~~ person on ~~((account))~~ the basis of race, color, ~~((creed, religion))~~ religious affiliation, sex, age, ~~((nationality))~~ national origin, marital status, sexual orientation, ~~((or the presence of any sensory, mental or physical))~~ disability ~~((in all aspects of the management and the execution of the charitable campaign)), or~~ gender identity or expression or qualifies for an exemption under Title VII of the Civil Rights Act of 1964 as amended. An affirmation of a participating organization's adherence to this ~~((nondiscrimination policy))~~ subsection A.3.a., or a statement of ~~((a legal))~~ exemption from ~~((the policy))~~ this subsection A.3.a., must be included in the organization's application. A federation must affirm in the federation's application the adherence to this ~~((policy))~~ subsection A.3.a., or a legal exception from ~~((the policy))~~ this subsection A.3.a., ~~((of))~~ for each ~~((charitable))~~ nonprofit organization the federation represents ~~((in the application)).~~~~

b. Nothing in this subsection A.~~((5.))~~3. denies eligibility to a federation or ~~((charitable))~~ nonprofit organization that is otherwise eligible to participate in the ~~((campaign))~~ annual drive merely because the federation or ~~((charitable))~~ nonprofit organization is organized by, on behalf of or to serve persons of a



particular race, color, ~~((religion))~~ religious affiliation, sex, national origin, age ~~((or handicap))~~, marital status, sexual orientation, disability, or gender identity or expression. ~~((, or to a federation or nonprofit organization exempt from this requirement by federal law. If a federation or charitable organization claims an exemption under this subsection B.2., a statement to that effect must be included with the federation or charitable organization's application and that stated exemption may be noted in campaign materials; and~~

~~6. The participating organization expends the moneys received from King County employees through the campaign within twelve months of receipt of the moneys. If a participating organization exceeds the twenty-five percent fundraising and administrative and overhead costs, the organization shall be given one year to comply and thereafter may be excluded from the campaign until documentation is provided that shows a minimum of seventy-five percent of the moneys received have been used for the charitable purposes for which it was solicited. Where questions arise, the committee shall use the most recent Internal Revenue Service Form 990 of the federation or charitable organization for clarification. A federation and each organization represented by the federation, or the charitable organization, shall make available to the employee committee, the council and the county executive copies of its annual report including its most recent financial statement, as well as a disclosure for that period of the total dollar value of support from all sources received on behalf of the charitable purposes of the organization and the total amount of money applied to charitable purposes, fundraising costs and other expenses, upon request)).~~

B. Participating organizations' responses provided under subsection A. of this section may be noted in annual drive materials.

SECTION 7. Ordinance 16035, Section 6, and K.C.C. 3.36.055 are each hereby amended to read as follows:

A. ~~((Organizations participating in campaigns may solicit donations from county employees to be made by payroll deductions, in a manner approved by the committee))~~ Employees may be solicited for program contributions in accordance with this chapter.

B. Solicitations and events related to the program must be conducted on county property during normal county business hours.

C. Employees may use county property for the purposes of solicitations for or the promotion of the program.

D. As provided in RCW 41.06.250(1) and 42.17.130, county property, ~~county ((øø)) equipment ((øø))~~ and county employees' working time may not be used during a campaign for partisan political purposes, to assist in an individual's election to political office or for the promotion of or opposition to any ballot proposition.

~~((C. All promotional costs associated with the campaign related to county employees shall be the responsibility of those organizations designated to participate in the distribution of the funds collected.~~

~~D. County employees' participation in charitable campaigns shall be strictly voluntary. No))~~ E. A county employee shall not be coerced to participate in any ((campaign)) presentation or ((øøreed)) to make any donation to a ((charitable)) qualified nonprofit organization. ((No)) A county employee shall not be penalized for failing to participate in ((a campaign or for not making a donation to a charitable organization)) the program . Departments ((directors)) and offices may authorize time for department employees to attend presentations ((undertaken as part of the campaign in accordance with county policy)) about the program.

SECTION 8. Ordinance 16035, Section 7, and K.C.C. 3.36.065 are each hereby amended to read as follows:

A. Donations through the annual drive may include payroll deductions, checks, money orders, cash and time donations in accordance with K.C.C. 3.12.222.

B. The county shall make deductions from county employees' salary warrants and pay the moneys collected to the qualified nonprofit organizations and federations designated by county employees when the deductions and payments are authorized by county employees in accordance with this chapter.

~~((B. An employee may also make a one-time contribution in the calendar year in which the campaign is~~

conducted, by one or more of the following methods:

1. Payroll deduction;
2. Submitting a check made out to a participating organization or the campaign as a whole; and
3. Making a donation in accordance with K.C.C. 3.12.222.A.))

SECTION 9. Ordinance 16035, Section 8, and K.C.C. 3.36.075 are each hereby amended to read as follows:

~~((A.1. Quarterly, a))~~ After ~~((campaign))~~ program costs have been paid, all payroll deductions must be fully disbursed by the county to ~~((participating))~~ the designated qualified nonprofit organizations and federations ~~((in the proportion calculated on overall contributions for the campaign year, excluding one-time contributions.))~~ by the end of the first quarter following the deduction year. Federations shall make distributions to their member charitable organizations as designated by contributors.

~~((2. Donations made under K.C.C. 3.36.065.B. must be fully disbursed to participating organization by the end of the calendar year in which the campaign is conducted.~~

B.)) Any undesignated contributions shall be distributed proportionately to the participating organizations.

SECTION 10. Ordinance 15378, Section 3, and K.C.C. 1.36.040 are each hereby amended to read as follows:

Unless otherwise authorized by the King estate, the official logo shall not be used:

A. For purposes of fundraising or solicitation of donations other than the employee ~~((charitable campaign))~~ giving program authorized under K.C.C. chapter 3.36 or solicitation of donations to King County; or

B. To advertise or promote for-profit commercial events or for-profit commercial services, goods or merchandise.

SECTION 11. Ordinance 15558, Section 2, and K.C.C. 3.12.222 are each hereby amended to read as

follows:

The executive may implement a process providing the opportunity for benefit-eligible employees to convert accrued vacation or accumulated compensatory hours, or both, into a cash donation. This process must conform to the following:

A. Annually, from the first business day in October through the last business day in November, an employee may sign a written authorization subject to approval by the employee's department director, or the employee's department director's designee, to convert accrued vacation or accumulated compensatory hours, or both, into cash to benefit one nonprofit organization participating in the King County employee ~~((charitable campaign))~~ annual drive in accordance with K.C.C. chapter 3.36, of the employee's choice.

B. Notwithstanding K.C.C. 3.12.190, an employee may convert accrued vacation or accumulated compensatory hours, or both, into cash to benefit natural disaster relief efforts. Upon the occurrence of a natural disaster and with the exception of the employee ~~((charitable campaign))~~ annual drive-related period designated under subsection A. of this section the executive may authorize a forty-five-day opportunity for benefit-eligible employees to sign a written authorization to convert accrued vacation or accumulated compensatory hours, or both, into cash to benefit one nonprofit organization designated by the executive. The employee's written authorization is subject to approval by the employee's department director or the employee's department director's designee. The designated nonprofit organization must be a King County employee ~~((charitable campaign))~~ annual drive participant in accordance with K.C.C. chapter 3.36. This section shall be administered in accordance with K.C.C. chapter 3.36.

SECTION 12. Ordinance 14998, Section 1, and K.C.C. 4.08.345 are each hereby amended to read as follows:

A. There is hereby created an employee ~~((charitable campaign))~~ giving program contributions fund.

~~((This))~~ B. The fund shall be a first tier fund as described in this chapter and shall be a nonbudgeted agency fund.

C. The manager of the finance and business operations division of the department of executive services or his or her designee shall be the ~~((fund))~~ manager of the fund.

D. All receipts and donations from all sources for employee giving program purposes shall be deposited in the fund.

~~((B. Uses of the employee charitable campaign contributions))~~ E. The fund shall ~~((be limited to the receipt and))~~ provide for disbursement of employee ~~((charitable campaign))~~ giving program contributions collected from county employees as authorized by K. C. C. chapter 3.36 and the payment of authorized expenses of the employee ~~((charitable campaign))~~ giving program ~~((committee))~~.

F. ~~The ((employee charitable campaign contributions))~~ fund shall be administered under the terms of an agreement between the manager of the finance and business operations division of the department of executive services and the employee ~~((charitable campaign committee))~~ giving program.

NEW SECTION. SECTION 13. There is hereby added to K.C.C. chapter 3.04 a new section to read as follows:

Neither the solicitation nor the acceptance of gifts, bequests, or donations pursuant to K.C.C. chapter 3.36 constitutes a violation of this chapter.

NEW SECTION. SECTION 14. There is hereby added to K.C.C. chapter 2.80 a new section to read as follows:

This chapter does not apply to gifts, bequests or donations received for employee giving program purposes.

SECTION 15. Ordinance 12076, Section 9, as amended, and K.C.C. 4.08.015 are each hereby amended to read as follows:

A. First tier funds and fund managers are as follows:

<b>Fund No.</b>	<b>Fund Title</b>	<b>Fund Manager</b>
103	County Road	Dept. of Transportation
104	Solid Waste Landfill Post Closure Maintenance	Dept. of Natural Resources and Parks
106	Veterans' Relief	Dept. of Community and Human Services

109	Recorder's O & M	Dept. of Executive Services
111	Enhanced-911 Emergency Tel System	Dept. of Executive Services
112	Mental Health	Dept. of Community and Human Services
113-5	Mental Illness and Drug Dependency	Dept. of Community and Human Services
114-1	Veterans' Services Levy	Dept. of Community and Human Services
114-2	Health and Human Services Levy	Dept. of Community and Human Services
115	Road Improvement Guaranty	Dept. of Transportation
117	Arts and Cultural Development	Dept. of Executive Services
119	Emergency Medical Services	Dept. of Public Health
121	Surface Water Management	Dept. of Natural Resources and Parks
122	Automated Fingerprint Identification System	Dept. of Public Safety
124	Citizen Councilor Revolving	Auditor
128	Local Hazardous Waste	Dept. of Public Health
129	Youth Sports Facilities Grant	Dept. of Natural Resources and Parks
131	Noxious weed control fund	Dept. of Natural Resources and Parks
134	Development and Environmental Services	Dept. of Development and Environmental Services
137	Clark Contract Administration	Office of Performance, Strategy and Budget
138	Parks Trust and Contribution	Dept. of Natural Resources and Parks
139	Risk Abatement	Office of Performance, Strategy and Budget
145	Parks and Recreation	Dept. of Natural Resources and Parks
156-1	KC Flood Control Operating Contract	Dept. of Natural Resources and Parks
164	Two-Tenths Sales Tax Revenue Receiving	Dept. of Transportation
165	Public Transit Self Insurance	Dept. of Transportation
180-1	Public Health Healthcare Coalition	Dept. of Public Health
215	Grants tier 1 fund	Dept. of Executive Services
216	Cultural Resource Mitigation Fund	Office of Performance, Strategy and Budget
315	Conservation Futures	Dept. of Natural Resources and Parks
316	Parks, Rec. and Open Space	Dept. of Natural Resources and Parks
320	Public Art Fund	Dept. of Executive Services
322	Housing Opportunity Acquisition	Dept. of Community and Human Services
329	SWM CIP Construction 1992-1997	Dept. of Natural Resources and Parks
331	Long-Term Leases	Dept. of Executive Services
338	Airport Construction	Dept. of Transportation
339	Working Forest 1995 B	Dept. of Natural Resources and Parks
340	Park Lands Acquisition 1993	Dept. of Natural Resources and Parks
340-3	Urban Reforestation and Habitat Restoration	Dept. of Natural Resources and Parks
341	Arts and Historic Preservation Capital	Dept. of Executive Services
342	Major Maintenance Reserve	Dept. of Executive Services
346	Regional Justice Center Construction	Dept. of Executive Services
347	Emergency Communications System	Dept. of Executive Services
349	Parks Facilities Rehabilitation	Dept. of Natural Resources and Parks

350	Open Space Acquisition	Dept. of Natural Resources and Parks
357-1	KC Flood Control Capital Contract	Dept. of Natural Resources and Parks
358	Parks Capital Fund	Dept. of Natural Resources and Parks
364-3	Transit Cross-Border Lease Financing Fund	Dept. of Executive Services
368	Real Estate Excise Tax Capital Summary Fund	Dept. of Performance, Strategy and Budget
369	Transfer of Development Credits Program (TDC) Fund	Dept. of Natural Resources Parks
377-1	KCIT Capital Fund	Dept. of Information Technology
378	KCIT Enterprise Services Capital Improvement Fund	Dept. of Information Technology
381	Solid Waste Cap Equip Recovery	Dept. of Natural Resources and Parks
383	Solid Waste Environmental Reserve	Dept. of Natural Resources and Parks
384	Farmland and Open Space Acquisition	Dept. of Natural Resources and Parks
385	Renton Maintenance Fac. Const	Dept. of Transportation
386	County Road Construction	Dept. of Transportation
390	Solid Waste Construction	Dept. of Natural Resources and Parks
391	Landfill Reserve	Dept. of Natural Resources and Parks
394	Kingdome CIP	Dept. of Executive Services
395	Building Capital Improvement	Dept. of Executive Services
396	HMC Building Repair and Replacement	Dept. of Executive Services
404	Solid Waste Operating	Dept. of Natural Resources and Parks
429	Airport Operating	Dept. of Transportation
453-1	Institutional Network Operating Fund	Dept. of Information Technology
461	Water Quality	Dept. of Natural Resources and Parks
464	Public Transportation	Dept. of Transportation
542	Safety and Workers' Compensation	Dept. of Executive Services
544	Wastewater Equipment Rental and Revolving Fund	Dept. of Transportation
546	Department of Executive Service Equipment Replacement	Dept. of Information Technology
547	KCIT Strategy and Performance Operating Fund	Dept. of <del>(I)</del> Information Technology <del>(I)</del>
550	Employee Benefits Program	Dept. of Executive Services
551	Facilities Management	Dept. of Executive Services
552	Insurance	Dept. of Executive Services
557	Public Works Equipment Rental	Dept. of Transportation
558	Motor Pool Equipment Rental	Dept. of Transportation
603	Cultural Resources Endowment	Dept. of Executive Services
622	Judicial Administration Trust and Agency	Dept. of Judicial Administration
624	School District Impact Fee	Office of Performance, Strategy and Budget
674	Refunded Ltd GO Bond Rdmp.	Dept. of Executive Services
675	Refunded Unltd GO Bond	Dept. of Executive Services
676	H&CD Escrow	Dept. of Executive Services
693	Deferred Compensation	Dept. of Executive Services

694	Employee ((Charitable Campaign)) Giving Program Contributions	Dept. of Executive Services
696	Mitigation Payment System	Dept. of Transportation
840	Limited GO Bond Redemption	Dept. of Executive Services
843	DMS Limited GO Bonds	Dept. of Executive Services
851	Stadium GO Bond Redemption	Dept. of Executive Services
890	ULID Assessment - 1981	Dept. of Transportation
1010	Climate Exchange Fund	Office of Performance, Strategy and Budget
1411	Rainy Day Reserve	Office of Performance, Strategy and Budget
1421	Children and Families Services	Dept. of Community and Human Services
1432	Animal Bequest Fund	Dept. of Executive Services
1471	Historical Preservation and Historical Programs Fund	Dept. of Executive Services
1590	Marine Division Operating Fund	Dept. of Transportation
3590	Marine Division Capital Fund	Dept. of Transportation
5490	Business Resource Center Fund	Dept. of Executive Services

B. The following shall also be first tier funds:

1. All funds now or hereafter established by ordinance for capital construction through specific road improvement districts, utility local improvement districts or local improvement districts. The director of the department of transportation shall be the fund manager for transportation-related funds. The director of the department of natural resources and parks shall be the fund manager for utility-related funds.

2. All county funds that receive original proceeds of borrowings made under Chapter 216, Washington Laws of 1982, as now existing or hereafter amended, to the extent of the amounts then outstanding for the borrowings for that fund. For purposes of this subsection, the director of the county department or office primarily responsible for expenditures from that fund shall be the fund manager.

3. Any other fund as the council may hereinafter prescribe by ordinance to be invested for its own benefit. County funds shall be treated as provided in K.C.C. 4.10.110 unless a designation is made by the council.