



**A. Definitions.** The definitions in this subsection apply throughout this motion unless the context clearly requires otherwise.

1. "General fund" means the county's primary governmental fund that is used to account for all financial resources of the county not required to be accounted for in some other fund.

**B. Interfund management-general fund transfers to other funds.**

1. To the maximum extent feasible and appropriate, annual appropriations of general fund resources to other funds should be defined as payments intended for the support of specific programs. General fund transfers to other funds should only support the specific programs or projects identified during the legislative process.

2. Transfers of general fund appropriations under subsection B.1. of this motion should generally occur quarterly on the basis of one-fourth of the budgeted amount at the beginning of each quarter, with reconciliation of actual expenditures against transferred amounts in the thirteenth month.

**C. Intergovernmental service charges.** Where King County provides services on behalf of other governmental jurisdictions, the county should establish and maintain agreements and contracts with those jurisdictions including the federal government, the state of Washington, other counties and incorporated cities and towns in King County to ensure the county is reimbursed for the full costs of those services.