



Legislation Details (With Text)

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On agenda: **Final action:** 4/25/2016

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Title: AN ORDINANCE relating to amending budget ordinances and reporting; and amending Ordinance 11683, Section 8, as amended, and K.C.C. 1.24.075, and Ordinance 620, Section 4 (part), as amended, and K.C.C. 4A. 100.100.

Sponsors: Dave Upthegrove

Indexes:

Code sections: 1.24.075 -, 4A.100.100 - .

Attachments: 1. Ordinance 18268.pdf, 2. 2016-0197_SR_COW_Staff_Report_Incremental_Budgeting_v2.docx, 3. ATTACHMENT 2 McDermott Email.docx, 4. 2016-0197_SR_BFM_Staff_Report_Incremental_Budgeting.docx

| Date | Ver. | Action By | Action | Result |
|-----------|------|--|--|--------|
| 4/25/2016 | 1 | Metropolitan King County Council | Hearing Held | |
| 4/25/2016 | 1 | Metropolitan King County Council | Passed | Pass |
| 4/13/2016 | 1 | Budget and Fiscal Management Committee | Passed Out of Committee Without a Recommendation | Pass |
| 4/4/2016 | 1 | Metropolitan King County Council | | |
| 4/4/2016 | 1 | Metropolitan King County Council | Re-referred | |
| 3/28/2016 | 1 | Metropolitan King County Council | Introduced and Referred | |

Clerk 03/23/2016

AN ORDINANCE relating to amending budget ordinances and reporting; and amending Ordinance 11683, Section 8, as amended, and K.C.C. 1.24.075, and Ordinance 620, Section 4 (part), as amended, and K.C.C. 4A. 100.100.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 11683, Section 8, as amended, and K.C.C. 1.24.075 are each hereby amended

to read as follows:

A.1. A section of an existing ordinance, except an appropriations ordinance, may not be amended unless the new ordinance sets forth the amended section at full length. Matter added to an existing ordinance

must be indicated by underlining the matter. Matter deleted from an existing ordinance must be indicated by lining out the matter with a solid line and enclosing the lined-out matter within double parentheses.

2. An appropriations ordinance may be amended by showing the incremental change to a section of the biennial appropriations ordinance. Any attachment to an appropriations ordinance may be amended by showing only the new or changed object of expense on the adopted attachment. Any amendment to an appropriations ordinance or an attachment to an appropriations ordinance must be reported in the quarterly budget management report filed in accordance with K.C.C. 4A.100.100.

3. An ordinance may not be presented to or acted upon by the council until this rule is followed.

B. Entirely new sections of ordinances that are to be codified, or sections being added to an existing uncodified ordinance, may not be underlined but must be designated "NEW SECTION".

SECTION 2. Ordinance 620, Section 4 (part), as amended, and K.C.C. 4A.100.100 are each hereby amended to read as follows:

The following reports shall be prepared:

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

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

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

D. Quarterly budget management reports.

1. The executive shall submit to the council a report detailing the results of actual revenue collections

and expenditures for each fund. The report shall:

- a. present significant executive revisions to the current fiscal period financial plans by providing updated operating and capital fund financial plans for each revision, including actual expenditures and revenues from the prior fiscal period;
- b. identify significant variances in revenue estimates;
- c. list any transfer of emergent need contingency expenditure authority that would increase the total budget of a capital project by less than fifteen percent;
- d. report scope, schedule and budget status for capital projects that has a baseline with total estimated cost greater than one million dollars;
- e. summarize the risks included in the risk assessment register for mandatory phased appropriation projects in the construction phase, summarize change orders, explain change orders that have the cumulative potential to carry the project over project baseline and summarize the results of the latest earned value analysis;
- f. list significant planned changes in the use of reserves when, in accordance with section K.C.C. 4A.100.070, an appropriation requires the use of reserves that exceeds five percent of the total appropriation to avoid making expenditure reductions; ~~((and))~~
- g. list all new donations to the department of public health of two thousand dollars or more, as described in K.C.C. 4A.100.070, including the name of the person making the donation, the amount of the donation, and the public health purpose for which it is intended to be expended. In any case where the donation originates from social media activity such as crowdsourcing, the list shall include the name of the person sponsoring this activity; and
- h. report on all incremental changes to sections and attachments to the biennial budget appropriations ordinance made during the quarter, including the ordinance numbers making the changes.

2. The report shall be delivered to the clerk of the council in the form of a paper original and an electronic copy for distribution to all councilmembers and to the chair and lead staff of the budget and fiscal

management committee, or its successor, no later than May 15 for the first quarterly report, August 15 for the second quarterly report, November 15 for the third quarterly report and February 15 for the fourth quarterly report. The director of performance, strategy and budget shall also be responsible for posting the report on the Internet.