



Legislation Text

File #: 2012-0088, **Version:** 2

Clerk 03/29/2012

AN ORDINANCE relating to defining terms for Title 4A, revenue and financial regulation; and adding a new chapter to K.C.C. Title 4A.

PREAMBLE:

The existing code on revenue and fiscal regulation, K.C.C. Title 4, was created for the most part in the 1970s and 1980s, though some provisions date back to at least the 1940s. Since the creation of K.C.C. Title 4, the title has been subject to many amendments each year. The cumulative effect of these amendments has been to create ambiguities and conflicts within the title, which make it difficult to apply the code effectively and predictably. The council determines that a new title on revenue and fiscal regulation, K.C.C. Title 4A, should be created, and material related to revenue and fiscal matters be codified in that title, and all other material in K.C.C. Title 4 that is not appropriate to be codified K.C.C. Title 4A should be codified in the appropriate titles.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Sections 2 through 110 of this ordinance should constitute a new chapter in K.C.C. Title 4A.

NEW SECTION. SECTION 2. The definitions in this chapter apply throughout this title unless the context clearly requires otherwise.

NEW SECTION. SECTION 3. "Acquisition phase" means the time during which activities associated with acquisition or surplus and sale of real property, property rights or the acquisition of improvements through

direct purchase or capitalized lease agreements occur.

NEW SECTION. SECTION 4. "Acquisition" or "county force acquisition" means the purchase of parcels of land, existing buildings, and structures, and costs incurred by the county for the appraisals or negotiations in connection with such a purchase.

NEW SECTION. SECTION 5. "Agency" means any county department or office, or an entity managed by an elected official of any branch of King County government.

NEW SECTION. SECTION 6. "Allocation" means a part of a lump sum appropriation that is designated for expenditure by either a specific organization unit or for specific purposes, or both.

NEW SECTION. SECTION 7. "Appropriations" means an authorization granted by the council to make expenditures and to incur obligations for specific purposes.

NEW SECTION. SECTION 8. "Appropriation ordinance" means the ordinance that establishes the legal level of appropriation for a fiscal year, or an ordinance that makes changes to an existing appropriation.

NEW SECTION. SECTION 9. "Art" means funding dedicated for the one percent for art program under K.C.C. chapter 4.40 or as otherwise provided by ordinance for a public art program.

NEW SECTION. SECTION 10. "Arts and cultural development fund" means the special revenue fund established in K.C.C. 4.08.190 to receive and transfer to the cultural development authority a variety of revenues including, but not limited to, public art revenues.

NEW SECTION. SECTION 11. "Authorized personnel" means county staff assigned to process credit card, debit card or check card transactions.

NEW SECTION. SECTION 12. "Automated clearing house" means an association of depository institutions that process financial transactions electronically through the Federal Reserve Bank.

NEW SECTION. SECTION 13. "Bid" or "proposal" means an offer to provide tangible personal property, services, technical or professional services and public work in response to a solicitation for bids or proposals issued by the county.

NEW SECTION. SECTION 14. "Bidder," or "proposer" means a person, firm, partnership or corporation that formally submits a bid, proposal or offer to provide tangible personal property, services, professional or technical services and public work to the county in response to a solicitation for bids or proposals or request for qualifications issued by the county.

NEW SECTION. SECTION 15. "Budget" means a proposed plan of expenditures for a given period or purpose and the proposed means for financing these expenditures.

NEW SECTION. SECTION 16. "Budget detail plan" means the council's proposed spending plan for the operational budgets of all agencies detailed, in most cases, at the section level and attached to the adopted appropriation ordinance or, when modified, as an attachment to a subsequent supplemental appropriation ordinance.

NEW SECTION. SECTION 17. "Budget document" means a formal, written, comprehensive financial program presented by the executive to the council, including an electronic database with revenues and expenditures for all county agencies at the lowest organization levels and all summary levels provided in the general ledger system, balanced to the financial plans and the appropriation ordinance, fee ordinances, motions related to proposed levy rates to comply with chapter 36.40 RCW and cost-of-living adjustment ordinance proposed by the executive.

NEW SECTION. SECTION 18. "Budget message" means a formal oral presentation by the executive to the council that explains the budget in terms of goals to be accomplished and how the capital budget relates to the Comprehensive Plan.

NEW SECTION. SECTION 19.

A. "Capital improvement plan" means a plan that establishes the capital improvements required to implement an approved operational master plan. This plan should extend over a minimum period of six years to define long-range capital improvement requirements and the annual capital improvements budget for a user agency.

B. The capital improvement plan shall include the following elements, where applicable:

1. General program requirements that define the development scope for specific sites or facilities;
2. General space and construction standards;
3. Prototype floor plans and prototype facility designs for standard improvements;
4. Space requirements based on the adopted county space plan;
5. Initial, and life-cycle cost, of alternative facilities and locations including lease and lease/purchase

approaches;

6. Approximate location of planned capital improvements;
7. General scope and estimated cost of infrastructure; and
8. A schedule, that extends over a minimum of six years, for the implementation of projects included

in capital improvement plans, based on overall user agency priorities and projected available revenue;

C. The user agency shall prepare the elements of the plan in subsection B.1, 4, 6, and 8, of this section.

The implementing agency shall prepare the elements of this plan in subsection B.2, 3, 5, and 7, of this section.

D. The six-year budget schedule included in the capital improvement plan shall be updated annually in conjunction with the capital budget adoption process.

NEW SECTION. SECTION 20. "Capital project" means a project with a scope that includes one or more of the following elements, all related to a capital asset: acquisition of either a site or existing structure, or both; program or site master planning; design and environmental analysis; construction; major equipment acquisition; reconstruction; demolition; or major alteration. "Capital project" includes a: project program plan; scope; budget by phase; and schedule. The project budget and phases of a project shall be prepared or managed by the implementing agency.

NEW SECTION. SECTION 21. "Cash-on-delivery customer" means any person, business or other group that has no charge account established and is required to pay in advance of receiving services.

NEW SECTION. SECTION 22. "Check card" means a card indicating that the holder named on the

card has an open checking account in a financial institution shown on the card and that the holder named on the card is authorized to use the card in lieu of paper check to pay for the purchase of goods or services from participating merchants so long as the account is valid and has adequate funds to cover the cost of either goods or services at the time of the transaction.

NEW SECTION. SECTION 23. "CIP" means capital improvement program.

NEW SECTION. SECTION 24. "CIP exceptions notification" means, except for major maintenance reserve fund, roads, solid waste, surface water management and wastewater CIP projects, a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, which describes changes to an adopted CIP project's scope or schedule, or both, or total project cost and, with the exception of schedule changes, shall be sent in advance of any action. For major maintenance reserve fund CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, that describes changes of fifteen percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action. For road CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the transportation committee, or its successor committee, that describes changes of fifteen percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action. For wastewater, solid waste and surface water management CIP projects, "exceptions notification" means a letter filed with the clerk of the council for distribution to the chair of the budget and fiscal management committee, or its successor committee, and to the chair of the utilities committee, or its successor committee, which describes changes of fifteen percent or more to an adopted CIP project's scope or schedule, or both, or total project costs and, with the exception of schedule changes, shall be sent in advance of any action.

NEW SECTION. SECTION 25. "Client department" means the county department, division or office

responsible for construction or custodial management of a facility or capital improvement project after construction is complete.

NEW SECTION. SECTION 26. "Combined disposable household income" means the disposable income of the person applying for an exemption under K.C.C. chapter 4.16 plus the disposable income of all persons in the household.

NEW SECTION. SECTION 27. "Concessionaire" means a person who has entered into a concession contract with the county.

NEW SECTION. SECTION 28. "Close-out phase" means the time during which the administrative processes and associated accounting activities to close out all capital improvement program contracts occurs. The close-out phase follows final acceptance and may include multiyear monitoring.

NEW SECTION. SECTION 29. "Contract" means a mutually binding legal relationship or any modification thereof obligating a person, firm, corporation or partnership to provide tangible personal property, services, professional or technical services or public work to the county, and that obligates the county to pay therefor.

NEW SECTION. SECTION 30. "Convenience fee" means a fee that is charged to a credit card, check card or debit card holder for the convenience of making a payment through an interactive voice response system or through the Internet.

NEW SECTION. SECTION 31. "Counter" means the county facility where the customer is physically present when completing the purchase of county goods or services with a credit card, debit card or check card.

NEW SECTION. SECTION 32. "County force" means work or services performed by county employees.

NEW SECTION. SECTION 33. "Credit card" means a card indicating that the holder named on the card has obtained a revolving line of credit from the financial institution issuing the card up to a certain dollar amount valid to a specified date shown on the card. A credit card may be used to pay for goods and services

from merchants or organizations participating in the corresponding credit card program.

NEW SECTION. SECTION 34. "Cultural development authority" or "authority" means the cultural development authority of King County established under K.C.C. chapter 2.49.

NEW SECTION. SECTION 35. "Cultural education" means the sequential and comprehensive study of the elements of the various arts and heritage forms and how to use them creatively including instruction in skills, critical assessment, the history of the arts and heritage forms and aesthetic judgment.

NEW SECTION. SECTION 36. "Cultural education program" means the cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund.

NEW SECTION. SECTION 37. "Cultural facilities" includes buildings and structures that are used primarily for the performance, exhibition or benefit of arts and heritage activities, including but not limited to performing arts, visual arts, heritage and cultural endeavors.

NEW SECTION. SECTION 38. "Cultural facilities program" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund.

NEW SECTION. SECTION 39. "Cultural programs" means the programs for cultural education, cultural facilities, special projects and sustained support.

NEW SECTION. SECTION 40. "Cultural resources" means community and regional programs and projects relating to:

- A. Performing, visual, literary and other arts;
- B. Public and civic art; heritage;
- C. Museum and archival collections;
- D. Historic preservation;
- E. Cultural education; and
- F. Cultural organizations, institutions and attractions.

NEW SECTION. SECTION 41. "Culture" means the arts and heritage disciplines, which include, but

are not limited to, dance, drama and theatre, music, visual arts, literary arts, media arts, performing arts, traditional and folk arts, ethnic arts and history, heritage and historic preservation.

NEW SECTION. SECTION 42. "Customer" means the person who is purchasing county goods or services with a credit card, debit card or check card.

NEW SECTION. SECTION 43. "Debit card" means a card indicating that the holder named on the card has an open account in a financial institution shown on the card and that the holder named on the card is authorized to pay for purchases of goods and services from participating merchants so long as the account is valid and has adequate funds to cover the cost of either goods or services, or both, at the time of the transaction.

NEW SECTION. SECTION 44. "Deficit" means the excess of expenditures over revenues during an accounting period, or an accumulation of such excesses over a period of years.

NEW SECTION. SECTION 45. "Designee" means the person appointed by a group member to participate on his or her behalf at any given meeting. A designee may be a councilmember, departmental director or staff person, as determined by a group member to represent them.

NEW SECTION. SECTION 46. "Disposable income" means the same as the term is defined in RCW 84.36.383.

NEW SECTION. SECTION 47. "Electronic payments" means any financial transaction by which funds are transferred to the county through any type of electronic media. The electronic media include, but are not limited to, automated clearing houses, credit cards, debit cards, smart cards and wire transfers.

NEW SECTION. SECTION 48. "Equipment and furnishings" means all costs for the purchase of equipment and furnishings associated with CIP project construction.

NEW SECTION. SECTION 49. "Expenditures" means, where the accounts are kept on the accrual basis or the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, "expenditures" means actual cash disbursements

for these purposes.

NEW SECTION. SECTION 50. "Final design phase" means the time during which design is completed, permits and other permissions are secured so that the project, or staged elements of the project consistent with the project management plan, can proceed to implementation. Final design phase also includes development of a final cost estimate, plans, specifications and a bid package.

NEW SECTION. SECTION 51. "Financial plan" means a summary by fund of planned revenues and expenditures, reserves and undesignated fund balance.

NEW SECTION. SECTION 52. "First tier fund" means a fund that is invested for its own benefit and is listed or described as a first tier fund in K.C.C. chapter 4.08.

NEW SECTION. SECTION 53. "Fiscal note" means a report identifying the fiscal impact of a motion or ordinance that would directly or indirectly increase or decrease revenues or expenditures incurred by the county.

NEW SECTION. SECTION 54. "Fiscal period" means a calendar year or a biennium for which county funds have been budgeted.

NEW SECTION. SECTION 55. "Fixed assets" means tangible objects such as machinery or equipment intended to be held for ten years or more that will benefit cultural institutions.

NEW SECTION. SECTION 56. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts recording either cash or other resources, or both, together with related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

NEW SECTION. SECTION 57. "Fund balance" means the excess of the assets of a fund over its liabilities and reserves. For funds subject to budgetary accounting where, before the end of a fiscal period, "fund balance" represents the excess of the fund assets and estimated revenues for the period over its liabilities, reserves and appropriations for the fiscal period.

NEW SECTION. SECTION 58. "Fund manager" means the person holding or exercising the powers of the position or office specified in K.C.C. chapter 4.08 as the manager for each fund. For any fund for which a fund manager is not designated, the manager of the finance and business operations division shall be the fund manager.

NEW SECTION. SECTION 59. "General facility major maintenance emergent need contingency project" means an appropriation to provide contingent budget authority for emergent needs within major maintenance reserve fund CIP projects.

NEW SECTION. SECTION 60. "Group" means the real estate and major capital project review joint advisory group established by K.C.C. 4.06.010.

NEW SECTION. SECTION 61. "Heritage" means King County's history, ethnic history, indigenous and traditional culture, folklore and historic and archaeological resources and those projects and programs initiated by the authority to preserve the county's heritage and to support community and regional heritage organizations and public agencies in those efforts.

NEW SECTION. SECTION 62. "Immediately after" means upon completion of the credit card, debit card or check card transaction.

NEW SECTION. SECTION 63. "Implementation phase" means the time during which a project is constructed or implemented. "Implementation phase" also includes the testing, inspection, adjustment, correction and certification of facilities and systems to ensure that the project performs as specified. The implementation phase begins with the notice to proceed for the construction contract and ends with final acceptance of the project, unless otherwise specified in grant or regulatory requirements.

NEW SECTION. SECTION 64. "Implementing agency" means the appropriate department and division responsible for the administration of CIP projects.

NEW SECTION. SECTION 65. "Interactive voice response system" means a system that allows users to pay for services over the telephone or other audio-signal carrier using a credit card.

NEW SECTION. SECTION 66. "King County customer" means any county office, executive department, board, commission or other organizational unit of the county whose available charge account is paid by way of interfund transfer.

NEW SECTION. SECTION 67. "Lapse" of an appropriation means the automatic termination of an appropriation.

NEW SECTION. SECTION 68. "Major capital project" means a capital project that:

- A. Has an estimated overall project cost that exceeds ten million dollars; or
- B. Has an overall project cost that exceeds ten million dollars and is subject to CIP exceptions notification; or
- C. Has an overall project cost that exceeds ten million dollars and exhibits major unanticipated changes affecting scope, schedule or liabilities as determined by either the executive or council; or
- D. Has significant policy considerations as determined by either the executive or council.

NEW SECTION. SECTION 69. "Major real estate project" means any real estate transaction meeting the definitions of county owned real property or surplus property as described in K.C.C. chapter 4.56 that:

- A. Has an estimated value that exceeds one million dollars; or
- B. Is valued at one million dollars or more and is subject to the processes established in K.C.C. 4.56.070 for acquisition, disposition, lease, sale or transfer of property; or
- C. Has significant policy considerations as determined by either the executive or council.

NEW SECTION. SECTION 70. "Major widening project" means any roads CIP project adding at least one through lane in each direction.

NEW SECTION. SECTION 71. "Management audit" means a review of the management practices and procedures used in an agency.

NEW SECTION. SECTION 72. "Merchant copy" means the portion of the physical credit card, debit card or check card transaction receipt that is signed by the holder and retained by the county after completion of

the credit card, debit card or check card transaction.

NEW SECTION. SECTION 73. "Metropolitan function" means a function or functions authorized by RCW 35.58.050, approved by the voters, and assumed by the county in accordance with RCW 36.56.010.

NEW SECTION. SECTION 74. "Non-King County customer" means any municipal office, executive department, board or commission, business or other group that has a charge account established and is billed on a monthly basis.

NEW SECTION. SECTION 75. "Nontax payment" means a payment made for the main purpose of purchasing either goods or services, or both. The transaction may require an excise tax being collected in relation to the purchase of either goods or services, or both.

NEW SECTION. SECTION 76. "Object of expenditure" means a grouping of expenditures on the basis of goods and services purchased, such as salary and wages.

NEW SECTION. SECTION 77. "Open space non-bond fund project" means an open space project that is allocated in the adopted six-year open space CIP.

NEW SECTION. SECTION 78. "Operational master plan" means a plan for an agency that is comprehensive and sets forth how the organization will operate now and in the future. An operational master plan shall include the analysis of alternatives and their life cycle costs to accomplish defined goals and objectives, performance measures, projected workload, needed resources, implementation schedules and general cost estimates. The operational master plan shall also address how the organization would respond in the future to changed conditions.

NEW SECTION. SECTION 79. "Physical disability" shall mean the same as the term is defined by RCW 46.16.381(1) as now or hereafter amended.

NEW SECTION. SECTION 80. "Planning phase" means the time during which identification and development of project need and potential alternatives, evaluation of technical and economic feasibility and development of a rough-order-of-magnitude total project cost estimate occurs.

NEW SECTION. SECTION 81. "Post-audit" means an audit made after the transactions to be audited have taken place and have been recorded or have been approved for recording by designated officials, where required.

NEW SECTION. SECTION 82. "Preliminary design phase" means the time during which when evaluation and analysis of potential project alternatives occurs, and the preferred alternative is selected and designed sufficiently to establish a project baseline, at thirty to forty percent design.

NEW SECTION. SECTION 83. "Professional or technical services" means those services provided by independent contractors:

A. Within the scope of architecture, accounting, engineering, landscape architecture, law, financial or administrative studies, feasibility studies of a scientific or technical nature, management advisory services and special project management for a defined time or result or other practice that requires specialized knowledge, advanced education or professional licensing or certification; and

B. Where the primary service provided is mental or intellectual involving the consistent exercise of judgment and discretion or the provision of specialized skills.

NEW SECTION. SECTION 84. "Program" means the definition of resources and efforts committed to satisfying a public need. The extent to which the public need is satisfied is measured by the effectiveness of the process in fulfilling the needs as expressed in explicit objectives.

NEW SECTION. SECTION 85. "Project program plan" means a plan, primarily in written narrative form, that describes the overall development concept and scope of work for a building, group of buildings or other facilities at a particular site. The complexity of the project program plan will vary based upon the size and difficulty of the program for a particular site. When the plan includes projects that are phased over time, each phase shall have an updated project program plan prepared by the user agency before project implementation. The project program plan shall be prepared by the user agency with assistance from the implementing agency. The program plan: describes the user agency program requirements for a specific

building or site; provides the basis for these requirements; and identifies when funds for the implementation of the capital projects will be provided. The project program plan shall elaborate on the general program information provided in the operational master plan and the capital improvement plan. The plan shall also describe user agency programs, how these programs would fit and function on the site and the general recommendation of the user agency regarding the appearance of the building or site. The plan shall indicate when a site master plan is required for a project.

NEW SECTION. SECTION 86. "Public art fund" means the fund established in K.C.C. 4.08.185.

NEW SECTION. SECTION 87. "Public art program" means the county program administered and implemented by the cultural development authority that includes the works and thinking of artists in the planning, design and construction of facilities, buildings, infrastructure and public spaces to enhance the physical environment, to mitigate the impacts of county construction projects and to enrich the lives of county residents through increased opportunities to interact with art.

NEW SECTION. SECTION 88. "Public need" means those public services found to be required to maintain the health, safety and well-being of the general citizenry.

NEW SECTION. SECTION 89. "Public work" means all work, construction, alteration, enlargement, repair, demolition or improvement other than ordinary maintenance executed at the cost of the county or which is by law a lien or charge on any property therein.

NEW SECTION. SECTION 90. "Quarterly management and budget report" means a report prepared quarterly by the director for major operating and capital funds, that:

- A. Presents executive revisions to the adopted financial plan or plans;
- B. Identifies significant deviations in agency workload from approved levels;
- C. Identifies potential future supplemental appropriations with a brief discussion of the rationale for each potential supplemental;
- D. Identifies significant variances in revenue estimates;

E. Reports information for each appropriation unit on the number of filled and vacant full-time equivalent and term-limited temporary positions and the number of temporary employees;

F. Includes the budget allotment plan information required under K.C.C. 4.04.060; and

G. Describes progress towards transitioning potential annexation areas to cities.

NEW SECTION. SECTION 91. "Reappropriation" means authorization granted by the council to expend an appropriation from the previous fiscal period.

NEW SECTION. SECTION 92. "Regulations" means the policies, standards and requirements, stated in writing, designed to carry out the purposes of this chapter, as issued by the executive and having the force and effect of law.

NEW SECTION. SECTION 93. "Residual treasury cash" means any cash in the custody or control of the finance and business operations division as to which no investment directive under the first paragraph of RCW 36.29.020, as now or hereafter amended, has been received by the manager of the finance and business operations division. Residual treasury cash includes county cash for which the fund manager has not directed a specific fund investment under K.C.C. chapter 4.10.

NEW SECTION. SECTION 94. "Revenue" means the addition to assets that does not increase any liability, does not represent the recovery of an expenditure, does not represent the cancellation of certain liabilities on a decrease in assets and does not represent a contribution to fund capital in enterprise and intragovernmental service funds.

NEW SECTION. SECTION 95. "Rolling stock" means vehicles, including buses, vans, cars, railcars, locomotives and trolley cars.

NEW SECTION. SECTION 96. "Scope change" means, except for major maintenance reserve fund, roads, solid waste, surface water management and wastewater CIP projects, that a CIP project's total project cost increases by ten percent or by fifty thousand dollars, whichever is less. For major maintenance reserve fund, roads, solid waste, surface water management or wastewater CIP projects, "scope change" means the total

project cost increases by fifteen percent.

NEW SECTION. SECTION 97. "Second tier fund" means a fund that is not to be invested for its own benefit and that is listed or described as a second tier fund in K.C.C. chapter 4.08.

NEW SECTION. SECTION 98. "Section" is the level of county government below division level. Section-level appropriations are included in the budget detail plan.

NEW SECTION. SECTION 99. "Services," except for professional or technical services, means the furnishing of labor, time or effort by a contractor, not involving the delivery of tangible personal property, other than reports that are merely incidental to the required performance.

NEW SECTION. SECTION 100.

A. "Site master plan" means a plan prepared by the implementing agency, with input from the user agency, that describes, illustrates and defines the capital improvements required to provide user agency program elements.

B. The site master plan shall include preliminary information regarding, at a minimum:

1. Site analysis, including environmental constraints;
2. Layout, illustration and description of all capital improvements;
3. Project scopes and budgets;
4. Project phasing; and
5. Operating and maintenance requirements.

C. The site master plan shall be approved by the user agency and the implementing agency before submittal to the executive and council for approval.

NEW SECTION. SECTION 101. "Smart card" means a card, issued by a participating merchant or organization, that has an electronic chip with a specified amount stored on the card to be spent for future transactions.

NEW SECTION. SECTION 102. "Special project program" means the King County cultural program

described in K.C.C. chapter 2.48 supported by the arts and cultural development fund.

NEW SECTION. SECTION 103. "Sustained support program for arts" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund.

NEW SECTION. SECTION 104. "Sustained support program for heritage" means the King County cultural program described in K.C.C. chapter 2.48 supported by the arts and cultural development fund.

NEW SECTION. SECTION 105. "Tangible personal property" means equipment, supplies, materials, goods and rolling stock.

NEW SECTION. SECTION 106. "Tax payment" means a payment made for the purpose of fulfilling tax obligations or other special assessments that may be included on the tax statement.

NEW SECTION. SECTION 107. "Transaction fee" means a fee charged by a service provider for the execution of an electronic payment.

NEW SECTION. SECTION 108. "User agency" means the appropriate department, division, office or section to be served by any proposed CIP project.

NEW SECTION. SECTION 109. "Wastewater asset management projects" means the wastewater capital projects identified and intended by the wastewater treatment division to extend and optimize the useful life of wastewater treatment assets, including facilities, structures, pipelines and equipment.

NEW SECTION. SECTION 110. "Wire transfer" means a financial transaction in which the transferor of the funds authorizes an immediate transfer of funds from a bank account to another specified bank account.