



Legislation Text

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AN ORDINANCE amending budget management reporting requirements; and amending Ordinance 620, Section 4 (part), as amended, and K.C.C. 4A.100.100.

STATEMENT OF FACTS:

K.C.C. Title 4 was last comprehensively revised in 2014 largely as K.C.C. Title 4A. The purpose of this ordinance is to update a section of the code concerning quarterly budget management reporting requirements.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. 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 annually 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.

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))~~ operating and capital funds that have gone through the office of performance, strategy and budget's financial monitoring process, as described in the current comprehensive financial management policies adopted by motion by the council during the current quarter, including actual expenditures and revenues ~~((from the prior fiscal period))~~;

b. identify significant variances in revenue and expenditure estimates for the general fund;

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;~~

~~g.))~~ list all new donations to the department of public health of two thousand dollars or more, as described in K.C.C. 2.35A.200, 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-))~~ g. 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))~~ June 1 for the first quarterly report, ~~((August 15))~~ September 1 for the second quarterly report, ~~((November 15))~~ December 1 for the third quarterly report and ~~((February 15))~~ March 1 for the fourth quarterly report. The director of performance, strategy and budget shall also be responsible for posting the report on the Internet.