



CO00001889

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

ORDINANCE NO 00-009

RELATING TO THE COUNTY BUDGET AND BUDGET
PROCEDURES, AND AMENDING CHAPTER 4.26 SCC

BE IT ORDAINED:

Section 1. Snohomish County Code Section 4.26.010, last amended by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.010 Definitions.

The following terms as used in this chapter shall have the meanings indicated below unless a different meaning is clearly indicated by the context.

(1) "Agency" shall mean a major division of county government which corresponds to a county department and which may be composed of one or more appropriation units;

(2) "Appropriation" shall mean monies approved by the council for expenditure through adoption of an ordinance;

(3) "Appropriation unit" shall mean that level of detail in reporting objects of expenditure which sub-totals a group of related objects of expenditure and corresponds to the basic and sub-account (BASUB) level of detail specified in the BARS manual;

(4) "BARS" or "BARS manual" means the Budgeting, Accounting, and Reporting Systems (BARS) manual published by the state auditor, with updates;

(5) "Basic sub-account (BASUB) level" shall mean the basic and subaccount level of detail specified in the BARS manual, which identifies a broad service or group of services having a related purpose;

(6) "Budget transfer" shall mean a shift of appropriations from one appropriation unit to another after adoption by the council of the annual budget;

(7) "Capital outlay" or "capital purchase" shall mean an expenditure which results in the acquisition of rights to, or ((addition)) additions to fixed assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs;

(8) "Current expense fund" shall mean the fund to which all taxes, fees, fines and other financial resources not required to be accounted for in another fund are credited;

(9) "Fixed asset" shall mean an asset ~~((which is intended to be hold or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment))~~ acquired by the county for its

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use through purchase, lease, self-construction, donation, or gift, with a life expectancy of more than one year. (~~Fixed assets do not include long term investments and other non-current assets~~) In addition to land, buildings and equipment, fixed assets also include land and air rights, depletable resources such as minerals or timber, improvements made to rented property and the cost of partly-completed capital projects;

(10) "FTE" shall mean the fractional equivalent of one full time employee working on the basis of a forty (40) hour work week for one (1) calendar year;

(11) "Fund" shall mean a fiscal and accounting entity with a self-balancing set of accounts in which resources and liabilities are segregated for the purpose of carrying out specific activities or objectives;

(12) "Object of expenditure" shall mean an expenditure reported at the object level of detail for expenditure reporting specified in the BARS manual;

(13) "Personnel costs" shall mean all county expenses for personal services included within object categories 10 (salaries and wages) and 20 (personnel benefits) as defined in the BARS manual; and

(14) "Sub-account level of detail" shall mean the object level of detail for revenue reporting specified in the BARS manual.

Section 2. Snohomish County Code Section 4.26.020, last amended by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.020 Contents, form of budget.

The proposed budget submitted by the executive to the council pursuant to county charter sections 6.20 and 6.30 shall contain the following information by fund for each agency and appropriation unit:

(1) A listing in comparative form of proposed expenditures for the budget year, expenditures authorized by appropriation for the current year, and actual expenditures for the preceding year. Such listing of expenditures shall be coded and classified by account in accordance with the BARS manual. Expenditures within all funds shall be listed at the object of expenditure level of detail.

(2) A listing in comparative form of appropriations requested for the budget year at the appropriation unit level of detail, and of current year adjusted appropriations reflecting all budget modifications subsequent to adoption of the current year budget.

(3) A listing in comparative form of revenues that are estimated to be generated by each agency for the budget year, revenue estimates contained in the budget for the current year, and actual revenues generated in the preceding year. Such listing of revenues shall be coded and classified in accordance with the BARS manual. Revenues shall be listed at the sub-account level of detail. Any revenues or other financial resources including but not limited to fund balance, debt proceeds, fund contributions and operating transfers which are not generated by or

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directly connected with a specific agency shall be listed within the general or non-departmental section of the fund budget.

(4) Listings in comparative form by fund for the general fund, county road fund, surface water fund, solid waste fund, airport fund, community development fund, department of information services fund, and any other fund as requested by the council of total appropriations for personnel costs requested for the budget year, total appropriations for personnel costs for the current year, total estimated revenues excluding revenues dedicated for capital (~~(projects)~~) purchases for the budget year, and total revenues excluding revenues dedicated for capital (~~(projects)~~) purchases estimated in the budget for the current year, along with the percentage growth in personnel costs compared to the percentage growth in such estimated revenues. If for (~~(any fund)~~) these funds the percentage growth in personnel costs exceeds the percentage growth in such estimated revenues, the listing must be accompanied by a written analysis of whether or not the proposed budget is consistent with the fiscal policy set out in paragraph (1)(G) of the attachment to Resolution No. 96-002, as amended. If the proposed budget is not consistent with that fiscal policy, the analysis must include an explanation of why the inconsistency is contained in the proposed budget.

(5) A listing in comparative form by agency of the number of FTEs for which appropriations are requested for the budget year, the number of FTEs listed in the budget for the current year, and the number of FTEs listed in the budget for the preceding year.

Section 3. Snohomish County Code Section 4.26.021, last amended by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.021 Supplemental information.

The following supplemental information shall be submitted with the proposed budget:

(1) A summary listing for each fund by agency and appropriation unit of proposed appropriations and estimated resources including revenues from all sources, and any anticipated surplus or deficit.

(2) A general description of program highlights for the budget year for each agency at the BASUB level.

(3) The following shall be presented in a manner which is consistent with each agency's budget:

(a) An organizational chart, which shall describe any changes in the various agencies, and an additional organizational chart describing any anticipated reorganization,

(b) A general statement of the functions performed by each agency at the BASUB level in sufficient detail to be understood by county citizens,

(c) A statement of goals and objectives of each agency at the BASUB level for the budget year,

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(d) A comparative listing of performance indicators or measurable objectives by agency at the BASUB level for the budget year, performance indicators or objectives contained in the budget for the current year, and actual performance by performance indicators or objectives for the preceding year, and

(e) A summary of revenue estimation methodology and assumptions.

(4) A comparative listing of full time or part time positions within each agency at the BASUB level. The listing shall include, for every regular position for which an appropriation is requested for the budget year and for every regular position listed in the budget for the current year, the following information:

(a) Position title,

(b) Position number,

(c) Number of FTEs listed for the current year,

(d) Number of FTEs for which appropriations are requested for the budget year, and

(e) Estimated annual salary and benefits.

(5) A listing for each agency at the BASUB level of extra help and overtime expenses included in the proposed budget.

(6) For each fund by agency and appropriation unit, a proposed capital improvement program identifying the appropriations requested for items of capital outlay and the corresponding sources of funding, and for each fund a prioritized ranking of proposed capital equipment and capital improvement projects which includes the estimated cost of each project.

(7) A summary table, for information purposes only, of appropriations and estimated FTEs by fund, agency, and appropriation unit.

(8) If the council has established a reserve policy for the budget year, a written analysis of whether or not the proposed budget is consistent with the reserve policy. If the proposed budget is not consistent with the reserve policy, the analysis must include an explanation of why the inconsistency is contained in the proposed budget.

(9) Such other information as may be requested by the council.

Section 4. Snohomish County Code Section 4.26.023, last amended by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.023 Interim financial reports.

(1) The executive, through the department of budget and finance, shall establish a financial reporting system which records in a timely manner and by fund revenues received, ~~((and))~~ encumbrances and expenditures made, and current FTE position counts. The executive shall submit this information to the council ~~((;))~~ no later than forty-five days after the end of each quarter and at any time requested by the council ~~((; a written report by fund of revenues and expenditures))~~.

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(2) This section shall not preclude the council from requesting such other financial information from the executive as it deems necessary for making fiscal decisions. The council may specify the format and level of detail of all such reports.

Section 5. Snohomish County Code Section 4.26.110, last amended by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.110 Budget adopted by council and subsequent transfers.

(1) The estimates of revenues and appropriations as finally fixed and adopted in detail by the council shall constitute the annual budget for the ensuing year, subject to the limitations contained in the charter and county code; and the council and every other county official shall be limited in the making of expenditures or the incurring of liabilities to the amount of such detailed appropriations, provided, that budget transfers, budget revisions, emergency and supplemental appropriations, and reallocations within appropriation units may be made as provided by this chapter or as otherwise provided by law.

(2) A supplemental appropriation ordinance may appropriate unanticipated federal or state funds, or unanticipated funds from any local revenue source, available to the county. The clerk of the council shall publish in the official county newspaper notice of the time and date of the meeting at which the ordinance may be adopted, which shall state the amount of the appropriation, at least once each week for two consecutive weeks prior to the meeting.

(3) An appropriation is subject to lapse as set out in county charter section 6.100.

Section 6. Snohomish County Code Section 4.26.130, adopted by Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

4.26.130 Budget transfers and reallocations.

(1) The executive may approve any budget transfer of \$50,000 or less per transfer upon notice to the department of budget and finance and without prior submission to or approval by the council, subject to the restrictions contained in section (3) of this section.

(2) An agency head may approve a budget transfer between appropriation units within his or her agency of \$25,000 or less per transfer upon notice to the department of budget and finance and without prior submission to or approval by the executive or council, subject to the restrictions contained in subsection (3) of this section.

(3) The authority to approve budget transfers set out in subsections (1) and (2) of this section is subject to the following restrictions:

(a) Monies allocated in the budget for capital outlay may only be transferred for expenditure for capital outlay. This restriction does not apply to transfers of \$10,000 or less.

(b) Monies allocated in the budget for personnel costs may only be transferred for expenditure for personnel costs. This restriction does not apply to transfers of \$10,000 or less.

(c) Budget transfers that establish new programs or that terminate programs require council approval.

(d) Budget transfers from the non-departmental division of the current expense fund, except transfers from the executive contingency account, require council approval.

~~((e) Budget transfers that would increase expenditures for personnel costs cannot be approved unless the department of budget and finance determines that the expenditures do not violate the personnel cost lid established by SGC 4.26.125.))~~

(4) The executive shall notify the council not less than quarterly of budget transfers approved under subsections (1) through (3) of this section. Such notification shall include a listing of the specific approving officials, funds, agencies, appropriation units, objects of expenditure, and amounts involved in the transfers, and a detailed statement of the reasons why the transfers were approved. An agency head shall upon request provide the executive with information needed by the executive to comply with this subsection.

(5) All budget transfers not authorized by subsections (1) through (3) of this section, and all reallocations within an appropriation unit not authorized by subsection (8) of this section, shall require council approval. A budget transfer or reallocation that is submitted to the council for approval must be accompanied by the following written information:

(a) A detailed statement of reasons why the budget transfer or reallocation is believed to be necessary.

(b) Identification of the specific funds, agencies, appropriation units, and objects of expenditure that are affected, and the amount to be transferred or reallocated.

(c) For each appropriation unit involved in ~~((the))~~ a budget transfer, the following information:

(i) Original appropriation amount, and

(ii) Adjusted appropriation amount.

(d) Such other information or documentation as the council may request, or as may be required by the charter or county code.

(6) All requests for council approval of budget transfers or reallocations pursuant to this section shall be submitted to the clerk of the council. If within ~~((five))~~ ten working days after receipt of a budget transfer or reallocation request the council has not adopted a motion to defer or disapprove the request, it shall be deemed approved. If the council has by motion deferred action on a budget transfer or reallocation request, the budget transfer or reallocation shall be deemed approved unless the council by motion disapproves the request within ten working days after adoption of the motion to defer. The council may by motion act to approve

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any budget transfer or reallocation request prior to the expiration of a time period prescribed in this subsection.

(7) Except with respect to budget transfers or reallocations deemed approved under subsection (6) of this section, action by the council to approve, disapprove, or defer a budget transfer or reallocation request pursuant to this section shall be taken at a public meeting and shall be by motion requiring the affirmative vote of a majority of the council. Such actions shall be effective on the date the motion is adopted.

(8) A reallocation of monies between objects of expenditure within an appropriation unit is not a budget transfer and does not require approval by the executive or council under subsections (1) through (7) of this section except as provided herein. An agency head may reallocate monies between objects of expenditure within an appropriation unit upon notice to the department of budget and finance, subject to the following restrictions:

(a) Monies allocated in the budget for capital outlay may only be reallocated for expenditure for capital outlay. This restriction does not apply to reallocations of \$10,000 or less.

(b) Monies allocated in the budget for personnel costs may only be reallocated for expenditure for personnel costs. This restriction does not apply to reallocations of \$10,000 or less.

(c) ~~((Reallocations that would increase expenditures for personnel costs cannot be made unless the department of budget and finance determines that the expenditures do not violate the personnel cost lid established by SCC 4.26.125.~~

(d)) The executive may impose additional limitations on the authority ~~((or))~~ of an agency head to approve a reallocation within an appropriation unit.

Section 7. Repeal. Snohomish County Code Section 4.26.125, adopted by Ordinance No. 97-037 on May 21, 1997, is repealed.

PASSED this 12th day of April, 2000

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington


Chairperson


Clerk of the Council, *Asst.*

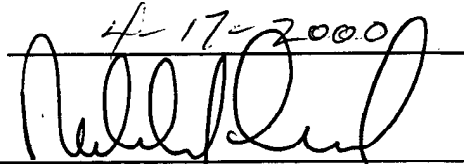
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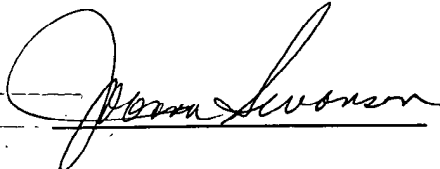
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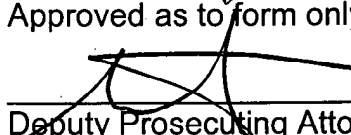
DATE:

4-17-2000

County Executive

Attest:



Approved as to form only:


Deputy Prosecuting Attorney

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