

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



CO00005112

ORDINANCE NO. 01-064

RELATING TO FINANCE FUNCTIONS;
AMENDING CHAPTER 2.100 SCC

BE IT ORDAINED:

Section 1. Snohomish County Code Section 2.100.010, last amended by Amended Ordinance 86-005 on February 5, 1986, is amended to read:

2.100.010 Creation and purpose

There is hereby established a Snohomish county department of ~~((budget and))~~ finance. It shall be the purpose of this department to establish and operate an integrated financial management system or systems ~~((for all activities of county government))~~ to the end that all revenues, expenditures, receipts, disbursements, resources, and obligations of county government shall be properly and systematically accounted for. It is the purpose of this chapter to prescribe the powers and duties of the county executive and the department in securing fiscal controls, consolidating county budgetary and accounting systems, providing financial reports to management and ~~((the promotion of))~~ promoting coordinated financial management.

Section 2. Snohomish County Code Section 2.100.020, last amended by Amended Ordinance 96-049 on July 10, 1996, is amended to read:

2.100.020 Definitions.

The following definitions shall apply to terms used in this chapter:

- (1) "Department" means the Snohomish county department of finance.
- (2) "Director" means the director of the department of finance.
- (3) "County personnel system" means the policies and procedures contained in Title 3A SCC and amendments thereto.
- (4) "Exempt personnel system" means the policies and procedures contained in chapter 3.68 SCC and amendments thereto.
- (5) "Public funds" means all moneys, including cash, checks, bills, notes, drafts, and bonds and any other negotiable paper collected or disbursed by the county whether held in trust or for operating purposes.
- (6) "Agency" means and includes every county office, officer, and every department, division, board and commission.
- (7) "Organizational unit" means a programmatic division within agencies of county government.

(8) "Budget revision" means budget transfers and emergency and supplemental appropriations (~~(which)~~) that occur subsequent to adoption of the annual budget.

(9) "GASB" means the governmental accounting standards board established by financial accounting foundation.

(10) "Cash management" means the receipting and depositing of money, custody of money and securities, disbursement of funds upon proper authorization, control and management of banking services and agreements, including other forms of financial transactions or services offered through banking agreements, and investment of cash.

Section 3. Snohomish County Code Section 2.100.030, last amended by Amended Ordinance 86-005 on February 5, 1986, is amended to read:

2.100.030 Authority and functions.

The department shall have the authority to implement administrative policies and procedures that provide for a comprehensive, orderly basis for program planning, budget development, and fiscal management and control, including efficient accounting and reporting procedures for county government and may include, in addition, such procedures as will generally promote more efficient management of public funds. To this end, all officers and employees of (~~Snohomish~~) the county shall furnish the department with information and records that the director may request as he deems necessary to further the purposes of this chapter. Such information and records shall be submitted in a timely manner and in such form as the director may specify. The department's functions and responsibilities shall include but not be limited to the following:

(1) Develop and implement a modern and complete accounting system for each agency to the end that all revenues, expenditures, receipts, disbursements, resources and obligations of the county shall be properly and systematically accounted for. The accounting system shall include the development of accurate, timely records and reports of all financial affairs of the county. The director may require such financial, statistical and other reports as is deemed necessary from all agencies covering any period;

(2) (~~Receive and disburse~~) Develop and implement financial control systems for the receipt and disbursement of all public funds of the county not expressly required by other ordinances to be received or disbursed by some other agency. (~~(3)~~) The established financial controls shall provide for authentication and certification by the department head or the department head's designee that the services have been rendered or the materials have been furnished or, in the case of loans or grants, that the loans or grants are authorized by law or, in the case of payments for services to be performed, that a written contract for such services is currently in effect and available for review;

(3) Assist in (~~(E)~~) establishing and maintaining efficient cash management procedures. (~~(, manage short and long term investments and manage the county's debt obligations,)~~) The department shall assure compliance with established cash management procedures by county departments;

(4) Manage the county's debt obligations;

(~~(4)~~) (5) Establish and maintain procedures for the proper accounting and reporting of county fixed assets;

(~~(5)~~) (6) Establish procedures for the preparation of fiscal impact notes. Such fiscal impact notes shall be prepared for all ordinances, contracts and grants (~~(which)~~)

that may have a significant budgetary impact in current and/or future years. The agency responsible for initiating the ordinance, contract or grant shall prepare the fiscal impact note under the direction of and in accordance with the procedures established by the department((•));

((~~(6)~~)) (7) Develop an annual spending plan for the current expense fund ((~~which~~)) that shows the total estimated expenditures by month. Such plan shall be based upon appropriations ((~~which~~)) that are proposed by the executive in the preliminary budget required by the provisions of SCC 4.26.060. Such plan shall be updated from time to time in order to reflect the final adopted budget and any subsequent budget revisions((•));

((~~(7)~~)) (8) Maintain a schedule of projected cash flows, by month, for the current expense fund. Develop a monthly report ((~~which~~)) that compares actual with estimated cash flow((•));

((~~(8)~~)) (9) Prepare the annual budget document under the supervision and authority of the executive in accordance with chapter 4.26 SCC((•));

((~~(9)~~)) (10) Monitor and evaluate the performance of organizational units in meeting the goals and objectives as established through the budgetary process((•));

((~~(10)~~)) (11) Provide budgetary administration by preparing, monitoring, and inputting budget revisions subsequent to adoption of the original budget. The financial system shall be updated by such budget revisions in a timely manner((•));

((~~(11)~~)) (12) Produce the county's comprehensive annual financial report in a timely manner and in accordance with generally accepted accounting principles as established by the GASB ((~~GSAB~~));

((~~(12)~~)) (13) Establish an automated billing system in order to centralize the billing and collection functions when goods or services are sold to non-county entities on a contract or interlocal agreement((•));

((~~(13)~~)) (14) Establish administrative procedures related to contract administration including but not limited to inventorying, categorizing, accounting, and monitoring terms and conditions of contracts entered into by all county organizational units((•));

((~~(14)~~)) (15) Develop the six year capital improvement plan as required by charter under the supervision and authority of the executive((•));

((~~(15)~~)) (16) Perform such other duties as may be required to further the purposes of this chapter.

Section 4. Snohomish County Code Section 2.100.070, last amended by Amended Ordinance 83-154 on December 23, 1983, is amended to read:

2.100.070 Transfer of certain powers and duties.

It is the intent of this chapter to assign to the department of finance authority for developing and maintaining accounting, reporting and other financial management systems necessary for effective financial management of public funds among county agencies.

To this end:

(1) All powers and duties and functions of the county auditor relating to the collection, disbursement, and financial management of public funds are hereby transferred to the department of finance as the county executive may direct.

(2) All powers and duties and functions of the county treasurer relating to the establishment and maintenance of financial controls on the collection, disbursement and financial management of public funds prior to deposit of such funds with the county treasurer are hereby transferred to the department of finance as the county executive may direct.

(3) All powers and duties and functions of all other county agencies relating to the collection, disbursement and financial management of public funds prior to deposit of such funds with the county treasurer are hereby transferred to the department of finance as the county executive may direct.

Section 5. Snohomish County Code Section 2.100.080, last amended by Amended Ordinance 87-006 on March 23, 1987, is amended to read:

2.100.080 Reserved powers.

The following powers and duties granted by state statute or county code provisions are deemed not subject to provisions of this chapter and reserved as follows:

(1) To the county auditor:

(a) All powers and duties with respect to conducting, supervising, or engaging in elections and recalls;

(b) All powers and duties with respect to formation, incorporation, canvassing, verifications, boundary determinations, organizations, reorganization, dissolution, disincorporation or any other power or duty not associated with the receipt or disbursement of funds of cities, towns, or other municipal corporations;

(c) All powers and duties with respect to the receiving, filing, or recording documents of any sort, and the taking of acknowledgments;

(d) Serve upon and be an officer for boards and commissions;

(e) All functions with respect to marriage certificates and licenses as provided in chapter 26.04 RCW, and amendments thereto;

(f) Subject to appropriate action by the state, all functions with respect to vehicle registrations, titles, and licenses as provided in RCW 46.01.130 and 46.01.140 and amendments thereto;

(g) All other license functions of the county acting as an agent of the state; and

(h) All functions with respect to general licensing permit provisions as provided in Title 6 SCC and amendments thereto.

(2) To the county treasurer:

(a) All powers and duties with respect to tax collections and administration as provided by state law;

(b) All powers and duties with respect to the collection, disbursement and management of junior taxing district funds, including the duties of fiscal agent as provided by state law;

(c) All powers and duties with respect to cash management and the management of short and long term investment of all public funds of the county and funds of special purpose taxing districts that are in the treasurer's custody but are not needed for immediate expenditure. The treasurer shall release county funds including redeeming county warrants issued, in accordance with the established financial controls of the department of finance.

(d) Except for the management of non-banking related purchase cards, all powers and duties associated with contracting for banking services, including other forms of financial transactions or services offered through banking agreements.

(3) With the exception of subsection (2) of this section the reservation of powers and duties as stated above shall not include any powers and duties with respect to ~~((the management, investment, and disbursement of county funds, or))~~ the performance of any audit functions ~~((therewith))~~, all of which are vested in the department of finance.

PASSED this 29th day of August, 2001

ATTEST:

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Barbara Sikowitz
Clerk of the Council, *Asst.*

Don Sr.
Chairperson

- APPROVED
 EMERGENCY
 VETOED

DATE: 8/31/01

ATTEST:

Kimberly McCrea

Gary Weikel
County Executive
GARY WEIKEL
Deputy Executive

Approved as to form only:

Gov. V. St. 6/25/01
Deputy Prosecuting Attorney

PUBLISH _____ AND _____