



CO00015779

SNOHOMISH COUNTY COUNCIL  
SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 06-081

ELIMINATING OBSOLETE FUNDS; REPEALING CHAPTERS 4.16, 4.20,  
4.64, 4.69, 4.90A, 4.91, AND 4.93 SNOHOMISH COUNTY CODE;  
CONFORMING CODE REFERENCES TO COUNTY FUNDS; MAKING  
AMENDMENTS TO CHAPTERS 4.13 AND 4.35 SNOHOMISH COUNTY CODE

WHEREAS, Chapter 4.05 of the Snohomish County Code ("SCC" or "Code") authorizes the creation of funds, which are an accounting means for tracking financial resources, by ordinance; and

WHEREAS, certain Code provisions authorize funds that are no longer used by Snohomish County; and

WHEREAS, the Finance Department desires to conform the Code to active funds and to eliminate and close the following inactive funds:

<u>Fund Name</u>	<u>Code Authorization</u>
Probation Officers' Revolving Fund	Chapter 4.16 SCC
Public Health Pooling Fund	Chapter 4.20 SCC
Cumulative Reserve Fund for Capital Purchases and Extraordinary Projects Fund	Chapter 4.64 SCC
Centennial Trail Fund	Chapter 4.69 SCC
Revenue Stabilization Fund	Chapter 4.90A SCC
Elevator Modernization Construction Fund	Chapter 4.91 SCC
Extradition Services Fund	Chapter 4.93 SCC;

and

WHEREAS, Chapter 4.13 SCC, which creates the cumulative reserve for real estate excise taxes, refers to it as a "fund" although the reserve is carried in the County's accounting system as an "account"; and

WHEREAS, Chapter 4.35 SCC, which authorizes the Facility Services Fund, incorrectly refers to that fund as "411", while that fund's number in the County's accounting system is "511"; and

WHEREAS, the Finance Department wishes to conform SCC 4.35.010 and Chapter 4.13 SCC to be consistent with the county's accounting system;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. Repeal. Snohomish County Code Chapter 4.16, adopted by resolution on March 4, 1940, is repealed.

Section 2. Repeal. Snohomish County Code Chapter 4.20, adopted by resolution on April 11, 1955, is repealed.

Section 3. Repeal. Snohomish County Code Chapter 4.64, adopted by Ordinance No. 89-097 on September 6, 1989, is repealed.

Section 4. Repeal. Snohomish County Code Chapter 4.69, adopted by Ordinance No. 89-122 on October 18, 1989 and amended by Amended Ordinance No. 93-066 on August 18, 1993, is repealed.

Section 5. Repeal. Snohomish County Code Chapter 4.90A, adopted by Ordinance No. 93-147 on December 22, 1993, is repealed.

Section 6. Repeal. Snohomish County Code Chapter 4.91, adopted by Ordinance No. 93-050 on July 7, 1993, is repealed.

Section 7. Repeal. Snohomish County Code Chapter 4.93, adopted by Ordinance No. 94-017 on March 9, 1994, is repealed.

Section 8. Finding. All monies in the seven funds repealed by Sections 1 through 7 of this ordinance have been previously expended. Therefore, there is no need to provide for the transfer of any fund balances from those funds.

Section 9. The title of Snohomish County Code Chapter 4.13, adopted by Ordinance No. 05-131 on November 21, 2005, is amended to read:

#### **Chapter 4.13**

#### **REAL ESTATE EXCISE TAX CUMULATIVE RESERVE ((FUND))ACCOUNT**

Section 10. Snohomish County Code Section 4.13.010, adopted by Ordinance No. 05-131 on November 21, 2005, is amended to read:

#### **4.((35))13.010 Name of ((fund))account.**

There is created a cumulative reserve ((fund))account to be known as the real estate excise tax cumulative reserve((-fund)).

Section 11. Snohomish County Code Section 4.13.020, adopted by Ordinance No. 05-131 on November 21, 2005, is amended to read:

**4.13.020 Purpose of ~~((fund))~~account.**

The purpose of the real estate excise tax cumulative reserve ~~((fund))~~account is to account for and accumulate the monies described in SCC 4.13.030 for financing capital projects provided for in SCC 4.12.015 as determined appropriate by the county council.

Section 12. Snohomish County Code Section 4.13.030, adopted by Ordinance No. 05-131 on November 21, 2005, is amended to read:

**4.~~((35))~~13.030 Source of resources.**

(1) At the end of each fiscal year the department of finance shall compare the total appropriations of estimated real estate excise tax revenues for that year with the total actual real estate excise tax revenues for that year. If the actual real estate excise tax revenues for that year exceeded the appropriations of estimated real estate excise tax revenues for that year, the department shall deposit an amount equal to 75 percent of the difference into the real estate excise tax cumulative reserve ~~((fund))~~account.

(2) Additional resources of the real estate excise tax cumulative reserve ~~((fund))~~account shall consist of investment earnings and other resources determined appropriate by the county council.

Section 13. Snohomish County Code Section 4.13.040, adopted by Ordinance No. 05-131 on November 21, 2005, is amended to read:

**4.13.040 Administration of ~~((fund))~~account.**

(1) Monies deposited into the real estate tax cumulative reserve ~~((fund))~~account shall be placed in separate accounts and administered in accordance with RCW 82.46.010, 82.46.030, and 82.46.035 and SCC 4.12.015.

(2) The resources in the real estate excise tax cumulative reserve ~~((fund))~~account shall accumulate from year to year until such time as the council by ordinance appropriates all or part of the resources in the ~~((fund))~~account for a purpose described in this chapter. Such resources shall not be used for any other purpose, except as provided by state law.

Section 14. Repeal. Snohomish County Code Section 4.13.050, adopted by Ordinance No. 05-131 on November 21, 2005, is repealed.

Section 15. Snohomish County Code Section 4.35.010, adopted by Amended Ordinance No. 04-132 on November 22, 2004, is amended to read:

**4.35.010 Creation and purpose.**

There is hereby created an internal facility services fund ((444))511 to account for services that support operation of county facilities and are provided through contracts with service providers that are administered by the department of facilities management. Such support services shall be limited to the services described in SCC 4.35.020(2).

PASSED this 15<sup>th</sup> day of November 2006.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

Kirk Stevens  
Chairman

ATTEST:

Barbara Aitken  
Clerk of the Council, Asst.

☒ APPROVED  
☐ EMERGENCY  
☐ VETOED

DATE: 11/16/06

ATTEST:

Cona E. Salmer

for  
County Executive

**MARK SOINE**  
Deputy Executive

Approved as to form only:

Jon H. Ostergaard 9/19/06  
Deputy Prosecuting Attorney

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