



CO00017388

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

AMENDED ORDINANCE NO. 07-015

RELATING TO COUNTY BUDGETS AND BUDGET PROCEDURES, PROVIDING FOR ADOPTION OF ANNUAL OR BIENNIAL BUDGETS, MAKING TECHNICAL REVISIONS, AMENDING AND ADDING NEW SECTIONS TO CHAPTER 4.26 SCC, AND AMENDING CHAPTERS 2.01, 2.16, 2.17, 2.18, 2.32, 2.36, 2.48, 2.95, 2.96, 2.100, 2.350, 2.400, 2.500, 2.600, 2.700, 3.04, 3.16, 3.72, 4.05, 4.35, 4.37, 4.41, 4.46, 4.59, 4.60, 4.65, 4.96, 25A.05, AND 25B.10 SCC

WHEREAS, the 2006 Charter Review Commission proposed an amendment to the Snohomish County Charter to give the County Council discretion to budget either annually or biennially in accordance with state law, which amendment was approved by the electorate at the general election held on November 7, 2006; and

WHEREAS, state law codified as RCW 36.40.250 provides that a county legislative authority may adopt an ordinance or resolution providing for adoption of biennial budgets with a mid-biennium review and modification for the second year of the biennium, subject to repeal and reversion to adoption of annual budgets; and

WHEREAS, the Snohomish County Code currently provides for preparation and adoption of annual budgets and does not authorize biennial budgets with mid-biennium review and modification, subject to repeal and reversion to annual budgets, as provided in RCW 36.40.250; and

WHEREAS, the County Council finds that it is appropriate to defer preparation and adoption of biennial budgets until such time as county stakeholders and others have had ample opportunity to study the comparative efficiency and benefits of annual and biennial county budgets so that the Council can determine whether it is in the best interests of the County to budget annually or biennially; and

WHEREAS, the County Council further finds it is in the best interests of the electorate to have operating and capital budgets prepared and adopted by the county officials who are most recently elected to office and that, given the current county election cycle, if the Council chooses to budget biennially the first year of any fiscal biennium should be an odd-numbered year; and

WHEREAS, the County Council intends by this ordinance to amend the Snohomish County Code to provide for adoption of biennial budgets when consistent with the county election cycle and authorized by separate ordinance enacted pursuant to the Snohomish County Charter and state law, as provided herein;

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1 NOW, THEREFORE, BE IT ORDAINED:  
2

3 **Part I. Budget Procedures**  
4

5 Section 1. Snohomish County Code Section 4.26.010, last amended by  
6 Amended Ordinance No. 00-009 on April 12, 2000, is amended to read:  
7

8 **4.26.010 Definitions.**

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

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

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

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

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

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

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

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

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

35 (9) "Fixed asset" shall mean an asset acquired by the county for its use  
36 through purchase, lease, self-construction, donation, or gift, with a life  
37 expectancy of more than one year. In addition to land, buildings and equipment,  
38 fixed assets also include land and air rights, depletable resources such as  
39 minerals or timber, improvements made to rented property and the cost of partly-  
40 completed capital projects;

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

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

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

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

9 (14) "Reserves" shall mean the amounts by which assets exceed  
10 liabilities. Available reserves are those reserves which have not been  
11 appropriated or otherwise legally committed; ~~((and))~~

12 (15) "Sub-account level of detail" shall mean the object level of detail for  
13 revenue reporting specified in the BARS manual~~((-))~~ ; and

14 (16) "Fiscal biennium" means the period from January 1 of an odd-  
15 numbered year through December 31 of the next succeeding even-numbered  
16 year if the council has authorized a biennial budget pursuant to SCC 4.26.015.

17  
18 Section 2. A new section is added to Chapter 4.26 of the Snohomish County  
19 Code to read:

20  
21 **4.26.015 Annual or biennial budgets.**

22 (1) The county council may in its discretion budget either annually or  
23 biennially in accordance with the county charter, state law, and this chapter;  
24 provided that the council shall adopt an annual budget for any year for which a  
25 biennial budget is not authorized by separate ordinance as provided in this  
26 section.

27 (2) An ordinance authorizing a biennial budget must

28 (a) provide for mid-biennium review and modification for the second year  
29 of the biennium as provided in RCW 36.40.250 and SCC 4.26.112;

30 (b) take effect on or before ~~((May-4))~~ February 1 of the year prior to the  
31 fiscal biennium; and

32 (c) include such further direction regarding the budget process as the  
33 council finds necessary.

34 (3) The first year of a fiscal biennium must be an odd-numbered year. If  
35 an ordinance providing for biennial budgets is repealed, the council will revert to  
36 adopting annual budgets for the period commencing after the end of the last  
37 biennial budget cycle.

38 (4) Any ordinance authorizing a biennial budget of a general and  
39 permanent nature within the meaning of county charter section 2.100 shall be  
40 incorporated into this chapter.

41  
42 Section 3. Snohomish County Code Section 4.26.020, last amended by  
43 Amended Ordinance No. 06-055 on July 19, 2006, is amended to read:  
44

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1 **4.26.020 Contents, form of budget.**

2 The proposed budget submitted by the executive to the council pursuant  
3 to county charter sections 6.05, 6.10, 6.20, and 6.30 shall be an annual budget  
4 unless the council has authorized a biennial budget pursuant to SCC 4.26.015 in  
5 which case the proposed budget shall be prepared and submitted as a biennial  
6 budget. The proposed budget shall contain the following information by fund for  
7 each agency and appropriation unit:

8 (1) ~~((A))~~ If the proposed budget is an annual budget, a listing in  
9 comparative form of proposed expenditures for the budget year, expenditures  
10 authorized by appropriation for the current year, and actual expenditures for the  
11 preceding year. If the proposed budget is a biennial budget, a listing in  
12 comparative form of proposed expenditures for each year of the fiscal biennium,  
13 expenditures authorized by appropriation for the second year of the current  
14 biennium, actual expenditures for the first year of the current biennium, and  
15 actual expenditures for each year of the preceding biennium. Such listing of  
16 expenditures shall be coded and classified by account in accordance with the  
17 BARS manual. Expenditures within all funds shall be listed at the object of  
18 expenditure level of detail.

19 (2) A listing in comparative form of appropriations requested for the  
20 budget year or if the proposed budget is a biennial budget for each year of the  
21 fiscal biennium at the appropriation unit level of detail, and of ~~((current-year))~~  
22 adjusted appropriations for the current year or for each year of the current fiscal  
23 biennium reflecting all budget modifications subsequent to adoption of the current  
24 ~~((year))~~ budget.

25 (3) ~~((A))~~ If the proposed budget is an annual budget, a listing in  
26 comparative form of revenues that are estimated to be generated by each  
27 agency for the budget year, revenue estimates contained in the budget for the  
28 current year, and actual revenues generated ~~((in))~~ for the preceding year. If the  
29 proposed budget is a biennial budget, a listing in comparative form of revenues  
30 that are estimated to be generated by each agency for each year of the fiscal  
31 biennium, revenue estimates contained in the budget for the second year of the  
32 current biennium, actual revenues generated in the first year of the current  
33 biennium, and actual revenues generated for each year of the preceding  
34 biennium. Such listing of revenues shall be coded and classified in accordance  
35 with the BARS manual. Revenues shall be listed at the sub-account level of  
36 detail. Any revenues or other financial resources including but not limited to fund  
37 balance, debt proceeds, fund contributions and operating transfers which are not  
38 generated by or directly connected with a specific agency shall be listed within  
39 the general or non-departmental section of the fund budget.

40 (4) ~~((A))~~ If the proposed budget is an annual budget, a listing in  
41 comparative form by agency of the number of regular and project FTEs for which  
42 appropriations are requested for the budget year, the number of regular and  
43 project FTEs listed in the budget for the current year, and the number of regular  
44 and project FTEs listed in the budget for the preceding year. If the proposed

1 budget is a biennial budget, a listing in comparative form by agency of the  
2 number of regular and project FTEs for which appropriations are requested for  
3 each year of the fiscal biennium, the number of regular and project FTEs listed in  
4 the budget for each year of the current biennium, and the number of regular and  
5 project FTEs listed in the budget for each year of the preceding biennium. Such  
6 listings shall reflect all FTE increases authorized subsequent to budget adoption.

7 (5) If the proposed budget is a biennial budget and the county did not  
8 utilize a fiscal biennium budgetary process for the previous three years, the  
9 information required by this section shall be provided as if the county had utilized  
10 a fiscal biennium budgetary process.

11  
12 Section 4. Snohomish County Code Section 4.26.021, last amended by  
13 Amended Ordinance No. 06-055 on July 19, 2006, is amended to read:

14  
15 **4.26.021 Supplemental information.**

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

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

21 (2) A general description of program highlights for the budget year or  
22 fiscal biennium for each agency at the BASUB level.

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

25 (a) An organizational chart organized to the division level, which shall also  
26 describe any changes in the various agencies, and an additional organizational  
27 chart describing any anticipated reorganization,

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

30 (c) A statement of goals and objectives of each agency at the BASUB  
31 level for the budget year or fiscal biennium,

32 (d) A comparative listing of performance indicators or measurable  
33 objectives by agency at the BASUB level for the budget year, performance  
34 indicators or objectives contained in the budget for the current year, and actual  
35 performance by performance indicators or objectives for the preceding year;  
36 except that if the proposed budget is a biennial budget there shall be submitted a  
37 comparative listing of performance indicators or measurable objectives at the  
38 BASUB level for each year of the fiscal biennium, performance indicators or  
39 objectives contained in the budget for the second year of the current biennium,  
40 actual performance indicators or objectives for the first year of the current  
41 biennium, and actual performance indicators or objectives for each year of the  
42 preceding biennium, and

43 (e) For each fund with revenues exceeding \$10 million, a description of  
44 revenue estimation methodology and assumptions. The detail for the

1 methodology shall include, but not be limited to, the basis for the assumption and  
2 justification for use of the assumption.

3 (4) A comparative listing of full time or part time positions within each  
4 agency at the BASUB level. The listing shall include, for every regular position  
5 for which an appropriation is requested for the budget year and for every regular  
6 position listed in the budget for the current year, or if the proposed budget is a  
7 biennial budget for every regular position for which an appropriation is requested  
8 for each year of the fiscal biennium and for every regular position listed in the  
9 budget for each year of the current biennium, the following information:

10 (a) Position title,

11 (b) Position number,

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

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

15 (e) Estimated annual salary and benefits.

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

18 (6) A comparative listing for the current year and budget ~~((development))~~  
19 year, or if the proposed budget is a biennial budget for each year of the fiscal  
20 biennium and current biennium, of all full time or part time project positions within  
21 each agency at the department and fund level. The listing shall include all the  
22 information requested in subsection (4), plus the expiration date of the project  
23 position.

24 (7) For each fund by agency and appropriation unit, appropriations  
25 requested for items of capital outlay and the corresponding sources of funding,  
26 and for each fund a prioritized ranking of proposed capital equipment.

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

29 (9) For the general fund, community development fund, surface water  
30 fund, county road fund, solid waste fund, and real estate excise tax cumulative  
31 reserve fund, a five year financial forecast projection for revenues, expenditures  
32 and fund balance.

33 (10) For all internal service fund programs charging out costs to county  
34 departments via a rate model, and for the general fund's indirect cost model, a  
35 summary report and a detailed report describing the rate development and  
36 allocation methodology. These reports shall also address any change in rate  
37 development or allocation methodology from the previous budget year or fiscal  
38 biennium, including a description and justification for the change, and other  
39 information needed to permit full understanding of the model and the changes.

40 (11) A written analysis of how the proposed budget is consistent with the  
41 reserve policy adopted by ~~((Council))~~ the council.

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

43 (13) If the proposed budget is a biennial budget and the county did not  
44 utilize a fiscal biennium budgetary process for the previous three years, the

1 information required by this section shall be provided as if the county had utilized  
2 a fiscal biennium budgetary process.

3  
4 Section 5. Snohomish County Code Section 4.26.023, last amended by  
5 Amended Ordinance No. 06-055 on July 19, 2006, is amended to read:  
6

7 **4.26.023 Interim financial reports.**

8 (1) The executive, through the department of ~~((budget and))~~ finance, shall  
9 establish a financial reporting system which records in a timely manner and by  
10 fund revenues received, encumbrances and expenditures made, and current  
11 FTE position counts. The executive shall submit this information for all funds and  
12 any additional information required by county charter section 6.60 to the council  
13 no later than forty-five days after the end of each quarter and at any time  
14 requested by the council. Both annual allotments and biennial appropriations will  
15 be used by the executive in reports to the council to track variances during the  
16 biennium.

17 (2) This section shall not preclude the council from requesting such other  
18 financial information from the executive as it deems necessary for making fiscal  
19 decisions. The council may specify the format and level of detail of all such  
20 reports.  
21

22 Section 6. Snohomish County Code Section 4.26.030, last amended by  
23 Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:  
24

25 **4.26.030 Estimates to be filed by county officials.**

26 On or before August 1 of each year, each county official elected or  
27 appointed to administer an agency of the county shall submit to the executive  
28 detailed and itemized estimates both of the anticipated revenues from sources  
29 other than taxation and all expenditures requested by such officials for the  
30 ensuing fiscal year, except that if the council has authorized a biennial budget  
31 pursuant to SCC 4.26.015 such estimates shall be filed on or before July 1 of the  
32 year preceding the fiscal biennium and for mid-biennium review on or before  
33 August 15 of the first year of the biennium. Such estimates shall include but not  
34 be limited to all capital purchases and personnel changes proposed during the  
35 budget year or fiscal biennium, or for mid-biennium review the second year of the  
36 biennium. The executive shall provide copies of the estimates to the council on or  
37 before October 1, except that the executive shall provide copies of the estimates  
38 to the council on or before September 1 of the year preceding adoption of a  
39 biennial budget.  
40

41 Section 7. Snohomish County Code Section 4.26.060, last amended by  
42 Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:  
43

44 **4.26.060 Preliminary budget prepared by executive.**

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1           Upon receipt of the estimates, the executive shall prepare, through the  
2 department of ~~((budget and))~~ finance, the executive's proposed county budget  
3 which shall set forth the complete financial program of the county for the ensuing  
4 fiscal year, or for the ensuing fiscal biennium if the council has authorized a  
5 biennial budget pursuant to SCC 4.26.015, showing the expenditure program and  
6 the sources of revenue by which it is to be financed as required by this chapter.  
7

8           Section 8. Snohomish County Code Section 4.26.070, last amended by  
9 Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

10  
11           **4.26.070 Revision by council.**

12           On or before October 1 of each year, or if the council has authorized a  
13 biennial budget pursuant to SCC 4.26.015 on or before September 1 of the year  
14 prior to the first year of the fiscal biennium, the executive shall submit those  
15 ordinances required by county charter section 6.20 and the proposed budget as  
16 required by this chapter to the council. The council shall thereupon consider the  
17 budget in detail and make any revisions or additions it deems advisable.  
18

19           Section 9. Snohomish County Code Section 4.26.080, last amended by  
20 Amended Ordinance No. 97-037 on May 21, 1997, is amended to read:

21  
22           **4.26.080 Hearing on preliminary budget, notice.**

23           On or before the first business day after October 31 in each year in which  
24 it adopts an annual or biennial budget under this chapter, the council will set a  
25 date for a hearing on the executive's proposed budget. The council will publish  
26 notice of the hearing, designating the time and place of the hearing and stating  
27 that any taxpayer may appear and be heard for or against any part of the budget.  
28 The executive shall make copies of the executive's proposed budget available for  
29 inspection and purchase. The hearing may be continued from time to time until  
30 concluded.  
31

32           Section 10. Snohomish County Code Section 4.26.110, last amended by  
33 Amended Ordinance No. 00-009 on April 12, 2000, is amended to read:

34  
35           **4.26.110 Budget adopted by council and subsequent transfers.**

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



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

7 (3) An appropriation is subject to lapse as set out in county charter  
8 section 6.100.  
9

10 Section 11. Snohomish County Code Section 4.26.115, adopted by Amended  
11 Ordinance No. 97-037 on May 21, 1997, is amended to read:  
12

13 **4.26.115 Publication of official budget summary.**

14 (1) The executive shall publish ((a)) an official summary of the final  
15 budget that is approved by the county council pursuant to this section. The  
16 executive shall submit to the council a draft budget summary that complies with  
17 subsection (2) of this section within 60 days after enactment of the budget. The  
18 council shall be motion approve the budget summary for publication in the form  
19 submitted by the executive or as revised by the council.

20 (2) The budget summary must include ((a-copy)) only:

21 (a) A compilation of the budget ((ordinance (with or without attachments),  
22 the information described in SCC 4.26.020(2) through 4.26.020(5),)) as enacted  
23 by the council that clearly sets forth revenue estimates, appropriations at the  
24 appropriation unit level of detail, and authorized FTEs by agency, position title,  
25 and project end date;

26 (b) One or more tables comparing revenues and expenditures by fund  
27 and agency for the three years immediately preceding the budget year or fiscal  
28 biennium;

29 (c) A five-year forecast of general fund revenues, expenditures, and year  
30 end fund balances, which forecast shall be prepared by council staff in  
31 consultation with the department of finance and approved by the council acting  
32 by separate motion;

33 (d) A five-year forecast of revenues, expenditures, and fund balances for  
34 each fund other than the general fund with revenues in excess of ten million  
35 dollars;

36 (e) A narrative description of differences between the final budget and the  
37 previous budget, which description shall be prepared by council staff in  
38 consultation with the department of finance;

39 (f) A statement by the county council regarding its deliberations and  
40 changes made to the proposed budget, which statement shall be prepared by  
41 council staff;

42 (g) A statement of the real estate excise tax policies contained in Section  
43 II of the 2007-2010 Capital Improvement Program attached as Exhibit A to

1 Amendment Ordinance 06-087 and the complete text of Motion No. 05-565  
2 stating a general fund reserve policy; and

3 (h) ~~((other))~~ Other information requested by the council.  
4

5 Section 12. A new section is added to Chapter 4.26 of the Snohomish County  
6 Code to read:  
7

8 **4.26.117 Mid-biennium review and modification.**

9 An ordinance authorizing a biennial budget shall provide for mid-biennium  
10 review and modification for the second year of the fiscal biennium. On or before  
11 October 1 of the first year of the biennium, the county executive shall submit to  
12 the county council a proposed budget modification for the second year of the  
13 biennium in the form of an ordinance. The ordinance shall detail all  
14 recommended increases and decreases to the existing modified biennial budget  
15 including revised second year annual allotments, and revised biennial  
16 expenditures and revenues. The ordinance shall be accompanied by the  
17 information described in SCC 4.26.020 and 4.26.021 submitted as an annual  
18 budget, the estimates of revenues and expenditures submitted to the executive  
19 pursuant to SCC 4.26.030, and such proposed tax and revenue ordinances as  
20 may be necessary to generate revenues for the second year of the biennium.  
21 The council shall hold a public hearing on the proposed modification following  
22 notice as provided in SCC 4.26.080. Upon the conclusion of the hearing the  
23 council may take such action as it finds appropriate, provided that any budget  
24 modification shall be enacted by ordinance in the same manner as other  
25 ordinances.  
26

27 **Part II. Technical Revisions**

28  
29 Section 13. Snohomish County Code Section 2.01.040, last amended by  
30 Ordinance No. 02-026 on July 24, 2002, is amended to read:  
31

32 **2.01.040 Director.**

33 (1) The director shall organize, manage and administer the activities of  
34 the department. He or she shall advise the executive and the council with regard  
35 to programs managed by or affecting the activities of the department.

36 (2) The director may, upon approval by the executive, issue rules as may  
37 be necessary to carry out the purposes of this chapter, and upon approval by the  
38 executive and/or council, enter into contracts on behalf of the county to carry out  
39 the purposes of this chapter.

40 (3) The director shall prepare and submit to the executive ~~((an))~~ annual  
41 budget ~~((request))~~ estimates for the department as provided in SCC 4.26.030.

42 (4) The director shall appoint all officers and employees of the department  
43 in accordance with the rules of the county personnel system and exempt

1 personnel system and shall implement service improvements and cost reductions  
2 where possible.

3 (5) The director shall have the power to accept on behalf of the county,  
4 deeds and other conveyances or covenants of real property when such  
5 conveyances or covenants are tendered in compliance with conditions of land  
6 use or development permit, and it consistent with adopted land use, development  
7 or engineering standards and regulations.

8 (a) Right-of-Way (ROW) conveyances shall be approved and accepted by  
9 the director of the department of public works or county engineer.

10 (b) Road establishments are accepted under separate authority and  
11 procedures in accordance with chapters 36.81 RCW and 13.90 SCC.

12 (c) Dedications of real property within the boundaries of a final subdivision  
13 are accepted under separate procedure in accordance with the provisions of  
14 SCC 19.40.010(8).

15 (6) The director may delegate functions, powers, and duties to other  
16 officers and employees of the department as deemed expedient to further the  
17 purposes of this chapter.

18  
19 Section 14. Snohomish County Code Section 2.16.100, last amended by  
20 Amended Ordinance No. 94-027 on March 30, 1994, is amended to read:

21  
22 **2.16.100 Duties of the advisory board.**

23 The advisory board shall advise, consult, and assist the director of parks  
24 and recreation and the parks division manager in recommending to the executive  
25 and council, actions on the following:

- 26 (1) Master plan for county parks;  
27 (2) Parks and recreation comprehensive plan;  
28 (3) Capital improvement programs;  
29 (4) ~~((Annual budgets))~~ Budgets;  
30 (5) Rate schedules;  
31 (6) Rules and regulations;  
32 (7) Planning and operation of the Kayak Golf Course; and  
33 (8) Other matters as requested.

34  
35 Section 15. Snohomish County Code Section 2.17.040, adopted by Ordinance  
36 No. 93-070 on August 18, 1993, is amended to read:

37  
38 **2.17.040 Director.**

39 The director shall manage and administer the activities of the department  
40 and shall advise the executive and the council with regard to programs managed  
41 by the department. The director shall prepare and submit to the executive ~~((an))~~  
42 annual budget ~~((request))~~ estimates for the department as ~~((directed by the~~  
43 executive)) provided in SCC 4.26.030. The director shall appoint all officers and  
44 employees of the department in accordance with the rules of the county

1 personnel system and exempt personnel system. The director may delegate  
2 functions, powers and duties to other officers and employees of the department  
3 as it deems expedient to further the purpose of this chapter.  
4

5 Section 16. Snohomish County Code Section 2.18.040, adopted by Ordinance  
6 No. 82-131 on December 10, 1982, is amended to read:  
7

8 **2.18.040 Director.**

9 The director shall manage and administer the activities of the department  
10 and shall advise the executive and the council with regard to programs managed  
11 by the department. The director shall prepare and submit to the executive ~~((an))~~  
12 annual budget ~~((request))~~ estimates for the department as ~~((directed by the~~  
13 ~~executive))~~ provided in SCC 4.26.030. The director shall appoint all officers and  
14 employees of the department in accordance with the rules of the county  
15 personnel system and exempt personnel system. The director may delegate  
16 functions, powers and duties to other officers and employees of the department  
17 as ~~((s)he))~~ the director deems expedient to further the purpose of this chapter.  
18

19 Section 17. Snohomish County Code Section 2.32.041, last amended by  
20 Amended Ordinance No. 89-029 on May 17, 1989, is amended to read:  
21

22 **2.32.041 Revolving fund amount.**

23 The amount of the fair revolving fund shall be the amount adopted in the  
24 current ~~((annual))~~ budget ordinance. The treasurer of Snohomish county is  
25 hereby authorized and directed to issue a check for the amount adopted in the  
26 current ~~((annual))~~ budget ordinance and deliver such check to the manager each  
27 year during the week immediately prior to the opening of the fair. The manager  
28 shall deposit such check in an approved bank in a checking account created for  
29 the sole purpose of administering said revolving fund. No deposit shall be made  
30 to such checking account other than the treasurer's check and auditor's warrants  
31 replenishing amounts expended.  
32

33 Section 18. Snohomish County Code Section 2.36.060, adopted by Ordinance  
34 No. 05-123 on November 9, 2005, is amended to read:  
35

36 **2.36.060 Department director.**

37 (1) The director shall be appointed by the executive subject to  
38 confirmation by the county council. The director shall serve at the pleasure of the  
39 executive and shall be subject to the county exempt personnel system.

40 (2) The director shall manage and administer the activities of the  
41 department and shall advise the executive and the council with regard to  
42 programs managed by the department. Subject to the approval of the county  
43 executive, the director shall establish policies and procedures for the  
44 management and administration of emergency management services. The

1 director shall prepare and submit to the executive ((an)) annual budget  
2 ((request)) estimates for the department as ((directed by the executive)) provided  
3 in SCC 4.26.030. The director shall appoint all employees of the department in  
4 accordance with the rules of the county personnel system and exempt personnel  
5 system. The director may delegate functions, powers and duties to other officers  
6 and employees of the department as the director deems expedient to further the  
7 purpose of this chapter.  
8

9 Section 19. Snohomish County Code Section 2.36.130, adopted by Ordinance  
10 No. 05-123 on November 9, 2005, is amended to read:  
11

12 **2.36.130 Duties of the advisory board.**

13 (1) The board shall serve in an advisory capacity and have the power to  
14 make recommendations to the county.

15 (2) The board shall advise the director of emergency management in  
16 recommending to the executive, actions on the following:

- 17 (a) Emergency management plans;
- 18 (b) The department's ((annual)) budget;
- 19 (c) Rate schedules for emergency management service charges paid by  
20 contracting agencies;
- 21 (d) Grant applications and utilization of awarded grant funds; and
- 22 (e) Other matters as requested by the county executive or the director.  
23

24 Section 20. Snohomish County Code Section 2.48.124, adopted by Ordinance  
25 No. 02-047 on October 16, 2002, is amended to read:  
26

27 **2.48.124 Committee action on proposed ordinances and motions.**

28 (1) All proposed ordinances and motions shall be referred to a council  
29 committee prior to adoption by the council, except emergency ordinances. A  
30 proposed ordinance or motion may be referred to the committee of the whole in  
31 lieu of a standing committee.

32 (2) Except for the committee of the whole, committee recommendations  
33 on proposed ordinances and motions shall be filed with the clerk of the council on  
34 a standard committee recommendation form approved by the clerk. The  
35 committee recommendation form shall include, in addition to other matters  
36 required by the clerk or SCC 2.48.170, the number and title of the ordinance or  
37 motion, a record of committee votes including yeas and nays, the date of the  
38 committee action, and whether the clerk should place the matter on the consent  
39 agenda. Upon receipt of a committee recommendation, the clerk shall place the  
40 ordinance or motion on the agenda of the next Wednesday general legislative  
41 session for scheduling a public hearing or other action, unless otherwise  
42 requested by the committee and approved by the chairperson.

43 (3) Not less than forty-five days after a proposed ordinance or motion is  
44 referred to a council committee, two members of the council may by written

1 notice to the chairperson, filed with the clerk of the council, recall the proposed  
2 ordinance or motion from committee for consideration by the council, regardless  
3 of prior committee action, except that a proposed ordinance or motion may be  
4 recalled only once; and further provided that less than forty-five days may have  
5 passed if the purpose of the recall is to place the matter before the council for  
6 consideration in conjunction with the ((annual)) budget. Upon the filing of such  
7 notice the clerk shall place the matter on the next council agenda for scheduling  
8 a public hearing on a proposed ordinance or for action on a proposed motion.  
9

10 Section 21. Snohomish County Code Section 2.95.080, last amended by  
11 Amended Ordinance No. 06-026 on June 14, 2006, is amended to read:  
12

13 **2.95.080 Arts fund.**

14 (1) The arts fund is hereby established.

15 (2) The budget for each county construction project shall include an  
16 amount equal to one-half of 1% of the cost of the county construction project as  
17 defined in 2.95.020(6) and 2.95.020(7) plus an additional one-half of 1% in the  
18 event matching funds from any non-county source are available, which amount  
19 shall be deposited in the arts fund from the funds identified in that budget. The  
20 department responsible for the county construction project shall make or initiate  
21 the deposit into the arts fund. The county finance committee shall develop a  
22 policy that establishes the time and manner for the making of these deposits into  
23 the arts fund.

24 (3) The county may in the ((annual)) budget ordinance provide for  
25 additional contributions to the arts fund.

26 (4) Private or other public contributions to the county for the arts,  
27 including but not limited to grants, bequests and gifts, shall be deposited into the  
28 arts fund. At the request of the donor, a contribution may be limited to a  
29 particular work or works of art as approved by the county executive and county  
30 council acting by motion.

31 (5) Any other proceeds or revenues dedicated to the county arts program  
32 shall be deposited into the arts fund.

33 (6) The costs of arts program administration may be paid from the arts  
34 fund.

35 (7) Amounts on deposit in the arts fund, less the costs of arts program  
36 administration, shall be expended only on works of art recommended by the arts  
37 commission and approved by the county executive pursuant to SCC 2.10.010  
38 and thereafter approved by the county council pursuant to SCC 2.95.040(2).  
39 Expenditures from the arts fund may be made to create works of art, to acquire  
40 works of art, and to install, display, maintain or perform works of art. All  
41 expenditures from the arts fund shall be subject to appropriation by the county  
42 council.  
43

1 Section 22. Snohomish County Code Section 2.96.080, adopted by Amended  
2 Ordinance No. 06-038 on December 13, 2006, is amended to read:

3  
4 **2.96.080 Staff.**

5 Staff assistance shall be provided for the commission by the county  
6 subject to annual or biennial budget review and appropriation by the county  
7 council.  
8

9 Section 23. Snohomish County Code Section 2.100.020, last amended by  
10 Ordinance No. 06-090 on November 20, 2006, is amended to read:

11  
12 **2.100.020 Definitions.**

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

14 (1) "Department" means the Snohomish county department of finance.

15 (2) "Director" means the director of the department of finance.

16 (3) "County personnel system" means the policies and procedures  
17 contained in Title 3A SCC and amendments thereto.

18 (4) "Exempt personnel system" means the policies and procedures  
19 contained in chapter 3.68 SCC and amendments thereto.

20 (5) "Public funds" means all moneys, including cash, checks, bills, notes,  
21 drafts, and bonds, and any other negotiable paper collected or disbursed by the  
22 county whether held in trust or for operating purposes.

23 (6) "Agency" means and includes every county office, officer, and every  
24 department, division, board and commission.

25 (7) "Organizational unit" means a programmatic division within agencies  
26 of county government.

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

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

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

37 (11) "Lodging taxes" means those taxes imposed, collected and used as  
38 provided by chapters 4.40 and 4.41 SCC.

39 (12) "Economic development planning" means the process of  
40 coordinating the efforts of the county and all of its strategic partners to achieve a  
41 strong, sustainable local economy, including the use of the county's lodging taxes  
42 toward that end.  
43

1 Section 24. Snohomish County Code Section 2.100.030, last amended by  
2 Ordinance No. 06-090 on November 20, 2006, is amended to read:

3  
4 **2.100.030 Authority and function.**

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

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

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

32 (3) Assist in establishing and maintaining efficient cash management  
33 procedures. The department shall assure compliance with established cash  
34 management procedures by county departments;

35 (4) Manage the county's debt obligations;

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

38 (6) Establish procedures for the preparation of fiscal impact notes. Such  
39 fiscal impact notes shall be prepared for all ordinances, contracts and grants that  
40 may have a significant budgetary impact in current and/or future years. The  
41 agency responsible for initiating the ordinance, contract or grant shall prepare the  
42 fiscal impact note under the direction of and in accordance with the procedures  
43 established by the department;



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

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

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

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

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

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

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

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

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

28 (16) Establish and administer a county safety program in accordance with  
29 the rules of the Washington Industrial Safety and Health Act (WISHA). The  
30 program shall include the development of a safety organization, and shall  
31 establish management accountability for a safe working environment, provide  
32 training to identify hazards and prevent injury and report results to enhance risk  
33 assessment and to allow for program evaluation;

34 (17) Perform such other duties as may be required to further the purposes  
35 of this chapter;

36 (18) Develop and establish credit card and credit card account policies  
37 and procedures that are consistent with chapter 4.03 Snohomish County Code  
38 and are appropriate and suitable for county business purposes. Such policies  
39 and procedures shall include a determination of which individuals, departments  
40 or divisions should be issued credit cards.

41 (19) Administer the lodging taxes imposed and collected pursuant to  
42 chapters 4.40 and 4.41 Snohomish County Code.

43 (20) Conduct economic development planning.  
44

1 Section 25. Snohomish County Code Section 2.350.070, adopted by Ordinance  
2 No. 88-026 on April 27, 1988, is amended to read:

3  
4 **2.350.070 Information services plan.**

5 The director shall prepare and submit a 30-month information services  
6 plan to the executive to be submitted with the annual budget estimates provided  
7 for in SCC 4.26.030 to the council. This plan will outline all major requests for  
8 new services, and will have a recommendation prioritization developed by the  
9 director. The director will develop a procedure to receive input for the plan from  
10 all county departments and to review the proposed plan with all county  
11 departments before it is submitted to the executive. The plan shall be submitted  
12 to the executive by May 31 of each year. It shall cover the period from July 1 of  
13 the current fiscal year and the ensuing 30-month period. It is anticipated that the  
14 priorities in the plan may be changed during the budget preparation process.  
15 Upon adoption of the budget the executive will notify the director of any changes  
16 that should be made to the plan, and the appropriations that will be available to  
17 support the plan. During the year the director is authorized to accept or to initiate  
18 requests to modify the information services plan by adding, changing or deleting  
19 projects and/or priorities. The director shall publish a record of such changes  
20 with appropriate supporting documentation and shall furnish to the executive,  
21 council and all affected county departments a copy thereof.  
22

23 Section 26. Snohomish County Code Section 2.400.040, last amended by  
24 Amended Ordinance No. 92-067 on July 8, 1992, is amended to read:

25  
26 **2.400.040 Director.**

27 The director shall supervise and administer the activities of the department  
28 and shall advise the executive and the council with respect to matters affecting  
29 human services and the extent to which the county should participate in various  
30 human services programs and projects. The director may, upon approval by the  
31 executive, enter into and amend contracts on behalf of the county where the  
32 executive is authorized to do so under SCC 2.400.065. The director may act for  
33 the county in initiating or participating in any multi-governmental agency program  
34 relative to the purposes of this chapter and may accept, on behalf of the county,  
35 gifts and grants of every kind and nature. The director shall prepare and submit  
36 to the executive ~~((an))~~ annual budget ~~((request))~~ estimates for the department as  
37 ~~((directed by the executive))~~ provided in SCC 4.26.030. The director shall appoint  
38 all officers and employees of the department in accordance with the rules of the  
39 county personnel system. The director may delegate functions, powers and  
40 duties to other officers and employees of the department as (s)he deems  
41 expedient to further the purposes of this chapter.  
42

43 Section 27. Snohomish County Code Section 2.500.040, adopted by Ordinance  
44 No. 82-132 on December 10, 1982, is amended to read:

AMENDED ORDINANCE NO. 07-015  
RELATING TO COUNTY BUDGETS AND BUDGET PROCEDURES,  
PROVIDING FOR ADOPTION OF ANNUAL OR BIENNIAL BUDGETS,  
MAKING TECHNICAL REVISIONS, ETC. - 18

1  
2 **2.500.040 Director.**

3 The director shall manage and administer the activities of the department  
4 and shall advise the executive and the council with regard to those support  
5 services managed by the department. The director may, upon approval by the  
6 executive, issue such rules and regulations as may be necessary to assure that  
7 assigned services are provided in an economical manner consistent with county  
8 policy and with applicable laws. The director shall prepare and submit to the  
9 executive ~~((an))~~ annual budget ~~((request))~~ estimates for the department as  
10 ~~((directed by the executive))~~ provided in SCC 4.26.030. The director shall appoint  
11 all officers and employees of the department in accordance with the rules of the  
12 county personnel system and exempt personnel system. The director may  
13 delegate functions, powers and duties to other officers and employees of the  
14 department as (s)he deems expedient to further the purpose of this chapter.  
15

16 Section 28. Snohomish County Code Section 2.600.040, last amended by  
17 Amended Ordinance No. 94-050 on July 6, 1994, is amended to read:  
18

19 **2.600.040 Director.**

20 (1) The director of the department of human resources shall be the  
21 administrative head of the department, and shall be supervised by the county  
22 executive. The director shall prepare and submit to the executive ~~((an))~~ annual  
23 budget ~~((request))~~ estimates for the department as ~~((directed by the executive))~~  
24 provided in SCC 4.26.030. The director shall appoint all officers and employees  
25 of the department in accordance with the rules of the county human resources  
26 system.

27 (2) The director at his/her discretion may create temporary advisory  
28 committees for the purpose of enabling employees and management to provide  
29 input and/or to participate in the development or administration of programmatic  
30 elements. The director shall have sole authority over the makeup and duration of  
31 such committees.  
32

33 Section 29. Snohomish County Code Section 2.700.040, last amended by  
34 Ordinance No. 05-093 on September 14, 2005, is amended to read:  
35

36 **2.700.040 Performance auditing committee.**

37 (1) A performance auditing committee is hereby established and shall be  
38 comprised of eight members, consisting of the auditor and seven appointed  
39 members. Of the seven appointed members of the committee, two members  
40 shall be appointed by the executive and five members shall be appointed by the  
41 county council. Council appointees shall be nominated by each council member,  
42 and not by any other council member, and confirmed by the council so that each  
43 council district is represented by at least one member of the committee. All  
44 appointed members shall be residents of the county and shall have backgrounds

1 that demonstrate knowledge and/or experience that would be beneficial in  
2 carrying out the tasks of the committee. Except as provided in SCC 2.700.045,  
3 the terms of appointed members shall be for three years, subject to a limit of two  
4 consecutive three year terms. A vacancy of an appointed member occurring  
5 during a term of office shall be filled by appointment in accordance with this  
6 section for the remainder of the unexpired term.

7 (2) The performance auditing committee shall, at a minimum,

8 (a) Advise the division on the development of the annual audit plan;

9 (b) Assist in the selection of external auditors or other experts where that  
10 may be necessary to carry out the annual audit plan;

11 (c) Review the audit process to provide input to the division on  
12 improvements and/or changes in the process and/or procedures used by the  
13 division in carrying out the annual audit plan;

14 (d) Provide input on the ~~((annual))~~ budget of the division; and

15 (e) Review final audit reports to ensure procedures for issuance of the  
16 report have been followed.

17  
18 Section 30. Snohomish County Code Section 3.04.030, last amended by  
19 Amended Ordinance No. 89-027 on May 17, 1989, is amended to read:

20  
21 **3.04.030 Purchasing manager.**

22 The manager shall be the administrative head of the division and shall be  
23 the purchasing agent of the county. Under the direction and supervision of the  
24 director, he shall administer the purchasing and contracting procedures as  
25 provided in this chapter and shall prepare and submit ~~((an))~~ annual budget  
26 ~~((request))~~ estimates for the division as ~~((required by the county executive))~~  
27 provided in SCC 4.26.030. ~~((He))~~ The manager may appoint such officers and  
28 employees as are required to perform the duties of the division, in compliance  
29 with county personnel system requirements. ~~((He))~~ The manager shall be  
30 deemed an employee covered by the blanket employees' performance bond  
31 purchased by the county. In the absence of the manager, ~~((his))~~ the manager's  
32 powers and duties shall be performed by his or her designee in the division  
33 unless the director shall direct otherwise.  
34

35 Section 31. Snohomish County Code Section 3.16.010, last amended by  
36 resolution on August 17, 1955, is amended to read:

37  
38 **3.16.010 Funds appropriated.**

39 The sum of \$27,000 will be appropriated from the various county funds  
40 effected to cover the participating costs and administrative costs of the county of  
41 Snohomish for its employees to be covered under provisions of the old age and  
42 survivor insurance as provided by the social security act of the United States,  
43 effective as of January 1, 1955, for the year 1955. Each year thereafter the

1 county (~~commissioners~~) shall provide in the (~~annual~~) budget sufficient funds to  
2 pay the county's participating and administrative costs for this coverage.  
3

4 Section 32. Snohomish County Code Section 3.72.060, adopted by Amended  
5 Ordinance 02-084 on December 11, 2002, is amended to read:  
6

7 **3.72.060 Budgeting of awards.**

8 Funds for an award under this chapter shall be drawn from an existing  
9 appropriation in the (~~annual~~) budget of the agency benefiting from the  
10 suggestion for which the award is made, subject to approval by the director of  
11 finance. Alternatively, the county council may upon request by the executive  
12 provide for an award under this chapter by budget transfer or other action  
13 consistent with chapter 4.26.SCC.  
14

15 Section 33. Snohomish County Code Section 4.05.010, adopted by Ordinance  
16 No. 86-025 on April 2, 1986, is amended to read:  
17

18 **4.05.010 Definitions.**

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

21 (1) "Fund" shall mean a fiscal and accounting entity with a self-balancing  
22 set of accounts recording cash and other financial resources, together with all  
23 related liabilities and residual equities or balances, and changes therein, which  
24 are segregated for the purpose of carrying on specific activities or attaining  
25 certain objectives in accordance with special regulations, restrictions, or  
26 limitations.

27 (2) "~~(Annual budget)~~ Budget ordinance" shall mean the appropriation, tax  
28 and revenue ordinances (~~for each fiscal year as~~) required under (~~the~~  
29 ~~Snohomish~~) county charter section 6.50 and chapter 4.26 SCC.

30 (3) "Executive's proposed budget" shall mean the budget presented to the  
31 council as required by Snohomish county charter section 6.20.

32 (4) "Fund manager" shall mean the name and position title that is  
33 associated with an employee or appointed or elected official who is responsible  
34 for monitoring the financial activity and maintaining fiscal solvency of a fund.  
35

36 Section 34. Snohomish County Code Section 4.05.030, adopted by Ordinance  
37 No. 86-025 on April 2, 1986, is amended to read:  
38

39 **4.05.030 Creation of funds.**

40 Funds shall hereafter be created by ordinance PROVIDED That any new  
41 fund proposed by the county executive shall be created by an ordinance  
42 separate from the (~~annual~~) budget ordinance containing such new fund. The  
43 executive shall prepare and present such ordinances required by this section to  
44 the council if the executive's proposed budget includes any proposed new funds.

1  
2 Section 35. Snohomish County Code Section 4.35.020, adopted by Amended  
3 Ordinance No. 04-132 on November 22, 2004, is amended to read:  
4

5 **4.35.020 Administration of fund.**

6 (1) The director of the department of facilities management shall  
7 administer the facility services fund within the financial management system  
8 provided for in chapter 2.100 SCC, and shall serve as fund manager. The fund  
9 manager shall have the duties set out in SCC 4.05.060.

10 (2) The facility services fund shall be used to account for management of  
11 county parking facilities, campus security services, and other services identified  
12 in the ((~~annual~~)) budget ordinance for any year or fiscal biennium, insofar as such  
13 services are provided through contracts with service providers that are  
14 administered by the department of facilities management.  
15

16 Section 36. Snohomish County Code Section 4.35.030, adopted by Amended  
17 Ordinance No. 04-132 on November 22, 2004, is amended to read:  
18

19 **4.35.030 Source of resources.**

20 The facility services fund shall contain proceeds from parking fees,  
21 revenues under interlocal and other agreements providing for the use of county  
22 parking facilities, revenues identified in the ((~~annual~~)) budget ordinance, and  
23 such other revenues as the council may from time to time direct.  
24

25 Section 37. Snohomish County Code Section 4.35.040, adopted by Amended  
26 Ordinance No. 04-132 on November 22, 2004, is amended to read:  
27

28 **4.35.040 Use of fund.**

29 The facility services fund shall be used for the operation of the county  
30 parking garage and campus security program, and for such other services that  
31 support operation of county facilities as are identified in the county's ((~~annual~~))  
32 budget ordinance, insofar as such services are provided through contracts with  
33 service providers that are administered by the department of facilities  
34 management, and for payment of related county administrative expenses.  
35

36 Section 38. Snohomish County Code Section 4.37.030, adopted by Ordinance  
37 06-091, November 20, 2006, is amended to read:  
38

39 **4.37.030 Source of resources**

40 Revenues for the countywide training and development fund shall include  
41 amounts allocated in the county's ((~~annual~~)) budget ordinance from various  
42 county funds to cover the cost of centrally-provided training, amounts transferred  
43 or allocated to the fund from various departments to purchase requested training

1 services, and other revenues identified from time to time and deposited in the  
2 fund.

3  
4 Section 39. Snohomish County Code Section 4.37.040, adopted by Ordinance  
5 No. 06-091 on November 20, 2006, is amended to read:

6  
7 **4.37.040 Use of fund**

8 The countywide training and development fund shall be used to pay the  
9 costs of centrally-provided training courses, professional services, educational  
10 brochures and materials, employees who provide and administer training,  
11 educational software, and other costs incidental to the provision or the  
12 administration of employee training, as such costs are identified in the county's  
13 ((annual)) budget ordinance and to the extent that as such services are provided  
14 by the department of human resources.

15  
16 Section 40. Snohomish County Code Section 4.41.040, last amended by  
17 Ordinance No. 06-090 on November 20, 2006, is amended to read:

18  
19 **4.41.040 Fund administration.**

20 Administration of the regional tourism tax fund will rest with the  
21 department of finance. The council may, when adopting the ((annual)) budget,  
22 authorize the department of finance to recover its costs for regional tourism fund  
23 administration from the fund. Such recovery may amount up to no more than  
24 four percent of the total grant allocation for the year in which the recoverable  
25 administrative costs are incurred. At least one meeting annually be convened  
26 with the mayors to discuss all matters concerning the two percent regional  
27 tourism tax.

28  
29 Section 41. Snohomish County Code Section 4.46.110, last amended by  
30 Amended Ordinance No. 93-137, is amended to read:

31  
32 **4.46.110 County property management division established --**  
33 **Administrator's appointment and general duties.**

34 The county property management division is hereby established and  
35 empowered to act as the county's administrative agency for property  
36 management. The administrator of the property management division shall be  
37 appointed by the executive or his or her designee, and shall supervise all  
38 responsibilities entrusted to the division pursuant to this chapter and, to this end  
39 shall:

40 (1) Review and make recommendations regarding the present use, future  
41 use and disposition of county-held real and personal property.

42 (2) Recommend declaring the county-owned personal or titled real  
43 property as surplus and recommend appropriate disposition.

1 (3) Perform administrative duties as defined within chapter 4.46 SCC or as  
2 delegated by the executive.

3 (4) Submit ~~((an))~~ annual budget ~~((request))~~ estimates for the division as  
4 ~~((required by the executive))~~ provided in SCC 4.26.030.

5 (5) Select and employ such employees as are required to perform the  
6 duties of the division, in compliance with the county personnel system.  
7

8 Section 42. Snohomish County Code Section 4.59.010, adopted by Ordinance  
9 No. 84-148 on November 30, 1984, is amended to read:  
10

11 **4.59.010 Reserve for county operations account created--Purpose.**

12 There is hereby established an appropriation account entitled "reserve for  
13 county operations" (RCO). The RCO account shall be a part of the  
14 nondepartmental section of the current expense fund. The purpose of the RCO  
15 account shall be to provide an ~~((annual))~~ appropriation to provide funds for the  
16 following qualifying expenditures from the current expense fund:

17 (1) Expenditures inadvertently omitted from the departmental  
18 appropriations in the ~~((annual))~~ budget; and

19 (2) Expenditures for existing functions included in but underestimated in  
20 the departmental appropriations in the ~~((annual))~~ budget.  
21

22 Section 43. Snohomish County Code Section 4.60.010, adopted by Ordinance  
23 No. 84-149 on November 30, 1984, is amended to read:  
24

25 **4.60.010 Fund created--Purpose.**

26 There is hereby created a cumulative reserve fund for equipment and  
27 capital purchases. The initial resources of the fund shall be provided by a  
28 contribution from the current expense fund in an amount to be determined by the  
29 council upon adoption of the 1985 annual budget. The cumulative reserve fund  
30 for equipment and capital purchases shall not be used as a substitute for the  
31 ~~((annual))~~ capital budget required by chapter 4.26 SCC. The purpose of the fund  
32 is to accumulate and earmark resources to finance the purchase and  
33 replacement of the categories of fixed assets listed below which are related to  
34 general government operations.

35 (1) Land;

36 (2) Buildings;

37 (3) Improvements other than buildings;

38 (4) Remodeling projects; and

39 (5) Items of machinery and equipment.  
40

41 Section 44. Snohomish County Code Section 4.65.030, adopted by Ordinance  
42 No. 89-142 on November 13, 1989, is amended to read:  
43

44 **4.65.030 Source of resources.**



1 (1) The initial contribution to the cumulative reserve fund for information  
2 technology projects will be made in 1989 from fund balance within the current  
3 expense fund.

4 (2) Additional contributions shall consist of:

5 (a) current expense monies which have been provided by the collection of  
6 revenues in amounts greater than anticipated in the ~~((annual))~~ budget and which  
7 result in a higher than anticipated fund balance as provided in SCC 4.65.040(1),  
8 and

9 (b) other resources deemed appropriate by the county council.

10  
11 Section 45. Snohomish County Code Section 4.65.040, last amended by  
12 Amended Ordinance No. 94-057 on July 6, 1994, is amended to read:

13  
14 **4.65.040 Operation of the fund.**

15 (1) Year end current expense fund balance in excess of that anticipated  
16 will be available for transfer by the county council to the cumulative reserve fund  
17 for information technology projects.

18 (2) The county executive shall make an annual recommendation to the  
19 county council regarding the amount available for transfer, based on a report  
20 prepared by the director of ~~((budget and))~~ finance. The director's report will be  
21 prepared after the current expense fund has been closed and audited by the  
22 state examiner and will include an analysis of fund balance as it relates to fund  
23 balance goals.

24 (3) The financial resources in the information technology fund may  
25 accumulate from year to year until such time as the council by ordinance  
26 appropriates all or part of the resources in the fund for the purposes specified in  
27 SCC 4.65.020.

28 (4) The director of information services shall prepare ~~((an))~~ annual budget  
29 estimates for the information technology fund as provided in SCC 4.26.030. The  
30 budget will identify the project phases to be funded and the approximate amount  
31 for each executive's ~~((annual))~~ budget.

32  
33 Section 46. Snohomish County Code Section 4.96.030, adopted by Ordinance  
34 No. 99-071 on August 11, 1999, is amended to read:

35  
36 **4.96.030 Source of resources.**

37 Resources for this fund shall be from donations, gifts, and bequests by  
38 persons, businesses, and organizations. Additional funding may be received  
39 from the general fund as ~~((a request))~~ an appropriation in the ~~((annual))~~ budget  
40 ordinance.

41  
42 Section 47. Snohomish County Code Section 25A.05.030, adopted by  
43 Ordinance No. 01-130 on January 9, 2002, is amended to read:



