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SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 07-138

RELATING TO ORGANIZATION OF COUNTY GOVERNMENT, REVISING  
CERTAIN ECONOMIC DEVELOPMENT AND RELATED FUNCTIONS  
INCLUDING ADMINISTRATION OF LODGING TAXES, AMENDING  
SCC 2.06.020, 2.100.020, 2.100.030, 4.40.050, 4.40.065, 4.41.040, AND  
4.41.050, AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the annual county budget for fiscal year 2008 provides for reallocation of certain county functions relating to economic development, including administration of the lodging taxes provided for in Chapters 4.40 and 4.41 SCC; and

WHEREAS, the County Council intends by this ordinance to facilitate implementation of the 2008 annual budget by revising unnecessary or inconsistent provisions of the county code;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. Snohomish County Code Section 2.06.020, last amended by Amended Ordinance No. 06-090 on November 20, 2006, is amended to read:

**2.06.020 Board Membership.**

(1) The board shall consist of eleven members appointed by the council pursuant to chapter 2.03 SCC. Board members shall consist of:

Positions 1, 2, 3, 4 & 5: One person engaged in each of the following industries: dairy, nursery, livestock, commodity crops, and agricultural direct marketing.

Position 6: One person representing the diking, drainage and flood control districts located in the Snohomish River basin.

Positions 7: One person representing the diking, drainage and flood control districts located in the Stillaguamish River basin.

Position 8: One person who resides in the county and is engaged in the equine industry.

Position 9: One person recommended by the Snohomish County Farm Bureau.

Position 10 & 11: One person each residing in the Stillaguamish and Snohomish River basins.

(2) Appointments of members shall be made by the county council from candidates nominated by the county executive, taking into consideration an intention to balance representation of the two major river

1 basins. Nominations for such appointments shall be requested from the  
2 affected agricultural organizations and special purpose districts for the  
3 respective positions on the board.

4 (3) All members shall reside in Snohomish County and be engaged  
5 in commercial agricultural activities within the county. A representative of  
6 the ~~((department of finance))~~ county executive shall act as an advisor and  
7 nonvoting member of the board.

8 (4) In the event the county executive is unable to find a candidate  
9 meeting the qualifications of subsection (1) for a specific position, the  
10 executive may nominate a candidate whose appointment is otherwise  
11 consistent with the intent of this section. Any such nomination shall be  
12 accompanied by a written explanation.

13  
14 Section 2. Snohomish County Code Section 2.100.020, last amended by  
15 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

16  
17 **2.100.020 Definitions.**

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

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

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

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

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

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

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

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

33 (8) "Budget revision" means budget transfers and emergency and  
34 supplemental appropriations that occur subsequent to adoption of the  
35 budget.

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

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

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

3                   (12) "Economic development planning" means the process of  
4 coordinating the efforts of the county and all of its strategic partners to  
5 achieve a strong, sustainable local economy, including the use of the  
6 county's lodging taxes toward that end.))  
7

8                   Section 3. Snohomish County Code Section 2.100.030, last amended by  
9 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

10  
11                   **2.100.030 Authority and function.**

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

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

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

- 1 (3) Assist in establishing and maintaining efficient cash  
2 management procedures. The department shall assure compliance with  
3 established cash management procedures by county departments;  
4 (4) Manage the county's debt obligations;  
5 (5) Establish and maintain procedures for the proper accounting  
6 and reporting of county fixed assets;  
7 (6) Establish procedures for the preparation of fiscal impact notes.  
8 Such fiscal impact notes shall be prepared for all ordinances, contracts  
9 and grants that may have a significant budgetary impact in current and/or  
10 future years. The agency responsible for initiating the ordinance, contract  
11 or grant shall prepare the fiscal impact note under the direction of and in  
12 accordance with the procedures established by the department;  
13 (7) Develop a spending plan for the current expense fund that  
14 shows the total estimated expenditures by month. Such plan shall be  
15 based upon appropriations that are proposed by the executive in the  
16 preliminary budget required by the provisions of SCC 4.26.060. Such plan  
17 shall be updated from time to time in order to reflect the final adopted  
18 budget and any subsequent budget revisions;  
19 (8) Maintain a schedule of projected cash flows, by month, for the  
20 current expense fund. Develop a monthly report that compares actual with  
21 estimated cash flow;  
22 (9) Prepare budget documents under the supervision and authority  
23 of the executive in accordance with chapter 4.26 SCC;  
24 (10) Monitor and evaluate the performance of organizational units  
25 in meeting the goals and objectives as established through the budgetary  
26 process;  
27 (11) Provide budgetary administration by preparing, monitoring,  
28 and inputting budget revisions subsequent to adoption of the original  
29 budget. The financial system shall be updated by such budget revisions in  
30 a timely manner;  
31 (12) Produce the county's comprehensive annual financial report in  
32 a timely manner and in accordance with generally accepted accounting  
33 principles as established by the GASB;  
34 (13) Establish an automated billing system in order to centralize  
35 the billing and collection functions when goods or services are sold to non-  
36 county entities on a contract or interlocal agreement;  
37 (14) Establish administrative procedures related to contract  
38 administration including but not limited to inventorying, categorizing,  
39 accounting, and monitoring terms and conditions of contracts entered into  
40 by all county organizational units;  
41 (15) Develop the six year capital improvement plan as required by  
42 charter under the supervision and authority of the executive;

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1 (16) Establish and administer a county safety program in  
2 accordance with the rules of the Washington Industrial Safety and Health  
3 Act (WISHA). The program shall include the development of a safety  
4 organization, and shall establish management accountability for a safe  
5 working environment, provide training to identify hazards and prevent  
6 injury and report results to enhance risk assessment and to allow for  
7 program evaluation;

8 (17) Perform such other duties as may be required to further the  
9 purposes of this chapter; and

10 (18) Develop and establish credit card and credit card account  
11 policies and procedures that are consistent with chapter 4.03 Snohomish  
12 County Code and are appropriate and suitable for county business  
13 purposes. Such policies and procedures shall include a determination of  
14 which individuals, departments or divisions should be issued credit  
15 cards(;

16 ~~(19) Administer the lodging taxes imposed and collected pursuant~~  
17 ~~to chapters 4.40 and 4.41 Snohomish County Code;~~

18 ~~(20) Conduct economic development planning)).~~  
19

20 Section 4. Snohomish County Code Section 4.40.050, last amended by  
21 Amended Ordinance No. 87-062 on August 12, 1987, is amended to read:  
22

23 **4.40.050 Special fund created -- Purpose enumerated.**

24 (1) There is hereby created a special fund to be known as the hotel-motel  
25 tax fund. All taxes levied herein shall be placed in said fund and may be used  
26 only for the purpose of paying all or any part of the cost of acquisition,  
27 construction, installation, addition, improvement, replacement, repair,  
28 maintenance, or operation of convention-center facilities, stadium facilities,  
29 performing arts center facilities and/or visual arts center facilities or to pay or  
30 secure the payment of all or any portion of general obligation bonds or revenue  
31 bonds, if any, issued for such purpose or purposes as specified herein, or to pay  
32 for advertising, publicizing, or otherwise distributing information for the purpose of  
33 attracting visitors and encouraging tourist expansion and until withdrawal for such  
34 use, the moneys accumulated in said fund may be invested in interest-bearing  
35 securities by the Snohomish county treasurer in any manner authorized by law.

36 (2) The county executive shall designate a fund manager for the hotel-  
37 motel tax fund, whose name and title shall appear on a master list of fund  
38 managers maintained in the department of finance.  
39

40 Section 5. Snohomish County Code Section 4.40.065, last amended by  
41 Ordinance No. 06-090 on November 20, 2006, is amended to read:  
42

43 **4.40.065 Fund administration.**

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1 Administration of the hotel-motel tax fund will rest with the  
2 ~~((department of finance))~~ county executive. The ~~((department))~~ executive  
3 shall develop procedures for implementation of this chapter which are  
4 based upon the following program policies:

5 (1) Prior to October 1st each year, the department of finance  
6 ~~((staff))~~ shall provide a projection regarding the extent of appropriation  
7 capacity within the hotel-motel tax fund for the ensuing year.

8 (2) The hotel-motel tax fund manager ~~((and fund accountant from~~  
9 ~~the department of finance))~~ shall attend meetings where project selections  
10 are made.

11 (3) The department of finance shall determine that there is  
12 sufficient appropriation capacity and a cash flow within the hotel-motel tax  
13 fund to meet approved payment schedules.

14 (4) Use of funds must be in compliance with state statutes  
15 governing the use of hotel-motel tax revenue.

16 (5) Each funded project must have specific goals and measurable  
17 service output to which the project sponsor can be held accountable  
18 through the contract, project monitoring and reporting processes.

19 (6) No county official shall make any preliminary commitment to  
20 any entity interested in obtaining funding for any project.

21 (7) All policies and guidelines shall apply to all proposed projects.

22 (8) There shall be no borrowing from the current expense fund.

23 (9) To assure fund integrity and proper accounting for project  
24 activity, a checklist shall be established and attached to each project  
25 contract or interlocal agreement providing review history and paper trail  
26 including:

27 (a) executive recommendations.

28 (b) council approval.

29 (c) adopted budget.

30 (d) finance department review demonstrating appropriation  
31 capacity and cash flow sufficiency.

32 (e) prosecuting attorney review.

33 (f) executed contract or interlocal agreement.

34 (10) At ~~((its))~~ the executive's discretion, the ~~((department of~~  
35 ~~finance))~~ fund manager may manage the fund in such a way as to enable  
36 a midyear granting cycle. All provisions of this section shall apply to any  
37 midyear grant program.

38 (11) The ~~((department of finance))~~ executive is authorized to  
39 approve grantee requests to reprogram a maximum of 20 percent of  
40 approved funds within expenditure categories enumerated in the original  
41 contract; PROVIDED That this authorization shall not be construed as  
42 permitting: ~~((1))~~ (a) assignment of new funds to a project in excess of the

1 amount originally approved by council, or ~~((2))~~ (b) funding of expenditure  
2 categories not cited in the original governing contract.

3 (12) The ~~((department of finance is authorized to recover its))~~  
4 council may, when adopting the budget, authorize the recovery of costs for  
5 regional tourism fund administration from the fund. Such recovery shall  
6 amount to no more than twelve percent of the total grant allocation for the  
7 year in which the recoverable administrative costs are incurred.  
8

9 Section 6. Snohomish County Code Section 4.41.040, last amended by  
10 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:  
11

12 **4.41.040 Fund administration.**

13 Administration of the regional tourism tax fund will rest with the  
14 ~~((department of finance))~~ county executive. The council may, when  
15 adopting the budget, authorize the ~~((department of finance to recover its))~~  
16 recovery of costs for regional tourism fund administration from the fund.  
17 Such recovery may amount up to no more than four percent of the total  
18 grant allocation for the year in which the recoverable administrative costs  
19 are incurred. At least one meeting annually shall be convened with the  
20 mayors to discuss all matters concerning the two percent regional tourism  
21 tax.  
22

23 Section 7. Snohomish County Code Section 4.41.050, last amended by  
24 Amended Ordinance No. 06-090 on November 20, 2006, is amended to read:  
25

26 **4.41.050 Project application and selection process.**

27 The ~~((department of finance))~~ county executive shall develop an  
28 application process which will then be presented to the council for its  
29 approval. The council shall by motion approve the process and may by  
30 motion change the process. The council shall by motion establish an  
31 advisory board to assist in this process.  
32

33 Section 8. Savings. (1) This ordinance does not affect any existing right  
34 acquired or liability or obligation incurred under the sections amended or repealed by  
35 this ordinance or under any rule or order adopted under those sections, nor does it  
36 affect any proceeding instituted under those sections.

37 (2) Any rule or order adopted by an agency whose authority is terminated by this  
38 ordinance shall remain in effect as a rule or order of the County Executive for a period  
39 of one year after adoption of this ordinance unless earlier amended, rescinded, or  
40 repealed by the County Executive.  
41

1 Section 9. Effective date. This ordinance shall take effect January 1, 2008.

2  
3 PASSED this 5<sup>th</sup> day of December 2007.

4  
5 SNOHOMISH COUNTY COUNCIL  
6 Snohomish County, Washington

7  
8 Dave Harsted  
9 Chairperson

10  
11 ATTEST:

12 Barbara Sitorst  
13 Clerk of the Council, *ASST.*

14  
15  
16  APPROVED

17  
18 ( ) EMERGENCY

19  
20 ( ) VETOED

21  
22 DATE: 12/13/07

23  
24 [Signature]  
25 County Executive

26  
27 ATTEST:

28 Cora E. Palmer  
29

30  
31 MARK SOINE  
32 Deputy Executive

33 Approved as to form only:

34 [Signature]  
35 Deputy Prosecuting Attorney

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