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SNOHOMISH COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 07-141

RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

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, the Department of Finance wishes to conform the County’s current accounting system to the requirements of chapter 4.05 SCC by formally establishing the following funds within the Code. These funds were previously created for accounting purposes either prior to the County becoming a charter county or were subsequently set up without authorizing legislation:

<u>Fund Name (Number)</u>	<u>New Chapter/Sections</u>
General Fund (002)	Chapter 4.07
Special Revenue Fund (100)	Chapter 4.101
County Road Fund (102)	Chapter 4.09
Convention & Performing Arts Fund (Hotel/Motel) (116)	Chapter 4.102
Grants Control Fund (130)	Chapter 4.103
Tax Refund Fund (144)	Chapter 4.104
US Department Of HUD Grants Fund (150)	Chapter 4.105
Real Estate Excise Tax Fund (191)	Sections 4.12.010, 4.12.012, 4.12.013, 4.13.010
RID 13 Fund (212)	Chapter 4.106
RID 11A Fund (214)	Chapter 4.107
RID 24A Fund (218)	Chapter 4.108
Parks Construction Fund (309)	Chapter 4.109
Facility Improvement Fund (316)	Chapter 4.110
Solid Waste Management Fund (402)	Chapter 4.111
Airport Operation & Maintenance Fund (410)	Chapter 4.112
Surface Water Management Fund (415)	Chapter 4.113
Information Services Fund (505)	Chapter 4.114;

and

Ordinance No. 07- 141
RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

WHEREAS, The County Council finds that no monies remain in either the Health District Building Fund established by chapter 4.77 SCC or the Mental Health Evaluation and Treatment Building Fund established by chapter 4.81 SCC and that the facilities for which each of these funds was created have been completed; and

WHEREAS, The County Council concludes that the inactive Health District Building Fund and Mental Health Evaluation and Treatment Building Fund should be terminated and repealed; and

WHEREAS, Chapter 4.54 SCC, which creates the crime victim/witness program, refers to transactions being accounted for in an "account"; and

WHEREAS, the Department of Finance wishes to revise Chapter 4.54 SCC to conform it with the County's accounting system, which accounts for crime victim/witness transactions within a "fund"; and

WHEREAS, Chapter 4.11 SCC, Accounting, Reporting and Collection of Accounts Receivable, section 4.11.010, refers to the establishment of "procedures"; and

WHEREAS, the Department of Finance wishes to revise Chapter 4.11 SCC to be consistent with best practices, which would include County Council approval of the establishment of "policies" rather than specific operating "procedures"; and

WHEREAS, the Department of Finance has proposed adding a new section to Chapter 4.05 SCC to provide a mechanism for the termination of inactive or unnecessary funds; and

WHEREAS, the County Council concurs that the revisions sought by the Department of Finance should be made;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.07

General Fund

Sections:

- 4.07.010 Creation and purpose.
- 4.07.020 Sources of resources.
- 4.07.030 Administration of fund.

4.07.010 Creation and purpose.

There is hereby created a general fund (002), which is the primary operating fund of the county. It is to be used to account for all financial resources except those funds required to be accounted for separately.

4.07.020 Sources of resources.

In accordance with RCW 36.33.010, the general fund shall contain proceeds from all sources except those required to be accounted for in other funds.

4.07.030 Administration of fund.

The director of the department of finance or his or her designee shall administer the general fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 2. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.09

County Road Fund

Sections:

4.09.010 Creation and purpose.

4.09.020 Sources of resources.

4.09.030 Administration of fund.

4.09.010 Creation and purpose.

There is hereby created a county road fund (102), which is established in accordance with RCW 36.82.010. The fund will be used to account for the construction, maintenance and inspection of county streets, roads, bridges and other countywide public works projects or for other purposes in accordance with RCW 36.33.220.

4.09.020 Sources of resources.

The proceeds of the road levy authorized by RCW 36.82.010 and any other funds which accrue to the county for use for county road purposes shall be credited and deposited to the road fund.

4.09.030 Administration of fund

The director of the department of public works or his or her designee shall administer the county road fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 3. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.101

Special Revenue Fund

Sections:

- 4.101.010 Creation and purpose.
- 4.101.020 Sources of resources.
- 4.101.030 Administration of fund.

4.101.010 Creation and purpose.

There is hereby created a special revenue fund (100), which is to be used to account for various revenues that are restricted for specific purposes and are either small in amount or are for projects that have an expected limited life. Individual revenue streams and associated expenditures will be appropriately segregated and accounted for separately within the fund.

4.101.020 Sources of resources.

The special revenue fund shall contain revenue accruing to the county from a variety of sources provided the revenue meets the criteria of the fund established by SCC 4.101.010.

4.101.030 Administration of fund

The director of the department of finance or his or her designee shall administer the special revenue fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 4. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.102

Convention and Performing Arts Fund

Sections:

- 4.102.010 Creation and purpose.
- 4.102.020 Sources of resources.
- 4.102.030 Administration of fund.

4.102.010 Creation and purpose.

There is hereby created a convention and performing arts fund (116), which shall be used to account for the hotel-motel tax fund created by SCC 4.40.050 and the regional Ordinance No. 07-141
RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

tourism tax fund created by SCC 4.41.030 and any other funds subsequently created for purposes allowed in RCW 67.28.

4.102.020 Sources of resources.

The convention and performing arts fund shall contain revenues from lodging related taxes and any other revenues as allowed or required by RCW 67.28 and as authorized by the county council.

4.102.030 Administration of fund

The director of the department of finance or his or her designee shall administer the convention and performing arts fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 5. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.103

Grants Control Fund

Sections:

- 4.103.010 Creation and purpose.
- 4.103.020 Sources of resources.
- 4.103.030 Administration of fund.

4.103.010 Creation and purpose.

There is hereby created a grants control fund (130), which shall be used to account for grant transactions associated with the activities of governmental funds except for those grant funded activities for which the county council has provided budget authority in a different fund. Activities of each grant accounted for within the grants control fund shall be appropriately segregated and accounted for separately within the fund.

4.103.020 Sources of resources.

The grants control fund shall contain revenues from grant sources, revenues identified in the annual budget ordinance, and such other revenues as the council may from time to time direct.

4.103.030 Administration of fund

The director of the department of finance or his or her designee shall administer the grants control fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 6. A new chapter is added to Title 4 of the Snohomish County Code to read:

**Chapter 4.104
Tax Refund Fund**

Sections:

- 4.104.010 Creation and purpose.
- 4.104.020 Sources of resources.
- 4.104.030 Administration of fund.

4.104.010 Creation and purpose.

There is hereby created a tax refund fund (144), which shall be used to account for tax refunds as authorized by RCW 84.68.030.

4.104.020 Sources of resources.

The tax refund fund shall contain revenues as provided for in RCW 84.68.

4.104.030 Administration of fund

The county treasurer or his or her designee shall administer the tax refund fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 7. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.105

US Department of HUD Grants Fund

Sections:

- 4.105.010 Creation and purpose.
- 4.105.020 Sources of resources.
- 4.105.030 Administration of fund.

4.105.010 Creation and purpose.

There is hereby created a US Department of Housing and Urban Development (HUD) grants fund (150), which shall be used to account for HUD grants except HUD grants accounted for in the human services programs fund (124) created pursuant to chapter 4.75 SCC, the affordable housing trust fund (154) created pursuant to chapter 4.67 SCC and the grants control fund (130) created pursuant to chapter 4.103 SCC.

4.105.020 Sources of resources.

The US Department of HUD grants fund shall contain HUD grant revenues other than those accounted for in the other funds designated in SCC 4.105.010.

Ordinance No. 07- ~~14~~
RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

4.105.030 Administration of fund

The director of human services or his or her designee shall administer the US Department of HUD grants fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 8. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.106

Road Improvement District 13 Fund

Sections:

- 4.106.010 Creation and purpose.
- 4.106.020 Sources of resources.
- 4.106.030 Administration of fund.

4.106.010 Creation and purpose.

There is hereby created a road improvement district 13 fund (212), which shall be used to account for revenues and expenditures associated with the improvement of 128th Street SE, 4th Avenue West and 8th Avenue West as provided by Ordinance 82-030.

4.106.020 Sources of resources.

The road improvement district 13 fund shall contain revenues from interim financing warrants, interfund loans, commercial lending institution loans, special benefit assessments, appropriations, gifts, bequests, bond proceeds or other financing sources relevant to the improvements of 128th Street SE, 4th Avenue West and 8th Avenue West as provided by Ordinance 82-030.

4.106.030 Administration of fund

The director of the department of finance or his or her designee shall administer the road improvement district 13 fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 9. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.107

Road Improvement District 11A Fund

Sections:

- 4.107.010 Creation and purpose.
- 4.107.020 Sources of resources.
- 4.107.030 Administration of fund.

4.107.010 Creation and purpose.

There is hereby created a road improvement district 11A fund (214), which shall be used to account for revenues and expenditures associated with the improvement of 165th Avenue SE and 234th Street SE as provided by Ordinance 82-051.

4.107.020 Sources of resources.

The road improvement district 11A fund shall contain revenues from interim financing warrants, interfund loans, commercial lending institution loans, special benefit assessments, appropriations, gifts, bequests, bond proceeds or other financing sources relevant to the improvements of 165th Avenue SE and 234th Street SE as provided by Ordinance 82-051.

4.107.030 Administration of fund

The director of the department of finance or his or her designee shall administer the road improvement district 11A fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 10. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.108

Road Improvement District 24A Fund

Sections:

- 4.108.010 Creation and purpose.
- 4.108.020 Sources of resources.
- 4.108.030 Administration of fund.

4.108.010 Creation and purpose.

There is hereby created a road improvement district 24A fund (218), which shall be used to account for the revenues and expenditures associated with the improvements at Smokey Point Boulevard, 172nd Street NE and 152nd Street NE as provided by Ordinance 87-130.

4.108.020 Sources of resources.

The road improvement district 24A fund shall contain revenues from interim financing warrants, interfund loans, commercial lending institution loans, special benefit assessments, appropriations, gifts, bequests, bond proceeds or other financing sources

Ordinance No. 07- 141
RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

relevant to the improvements at Smokey Point Boulevard, 172nd Street NE and 152nd Street NE as provided by Ordinance 87-130.

4.108.030 Administration of fund

The director of the department of finance or his or her designee shall administer the road improvement district 24A fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 11. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.109

Parks Construction Fund

Sections:

- 4.109.010 Creation and purpose.
- 4.109.020 Sources of resources.
- 4.109.030 Administration of fund.

4.109.010 Creation and purpose.

There is hereby created a parks construction fund (309), which shall be used to account for revenues and expenses associated with the acquisition and development of county parks other than those accounted for in the conservation futures fund (185) created pursuant to chapter 4.14 SCC and the Evergreen State Fairgrounds capital improvements and operating reserve fund (180) created pursuant to chapter 4.87 SCC..

4.109.020 Sources of resources.

The parks construction fund shall contain resources as appropriated by ordinance for parks acquisition and construction.

4.109.030 Administration of fund

The director of the department of parks and recreation or his or her designee shall administer the parks construction fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 12. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.110

Facility Improvement Fund

Sections:

- 4.110.010 Creation and purpose.
- 4.110.020 Sources of resources.
- 4.110.030 Administration of fund.

4.110.010 Creation and purpose.

There is hereby created a facility improvement fund (316), which shall be used to account for the revenues and expenses associated with the construction of improvements to county facilities except for those accounted for in proprietary funds.

4.110.020 Sources of resources.

The facility improvement fund shall contain resources appropriated for facility capital improvements.

4.110.030 Administration of fund

The director of the department of facilities management or his or her designee shall administer the facility improvement fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 13. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.111

Solid Waste Management Fund

Sections:

- 4.111.010 Creation and purpose.
- 4.111.020 Sources of resources.
- 4.111.030 Administration of fund.

4.111.010 Creation and purpose.

There is hereby created a proprietary solid waste management fund (402), which shall be used to account for the operations, capital improvements, and debt service of the county's solid waste management division of the department of public works.

4.111.020 Sources of resources.

The solid waste management fund shall contain resources from the collection of facility fees, bond proceeds, grant proceeds and other resources of the solid waste management division of public works.

4.111.030 Administration of fund

The director of the division of solid waste management or his or her designee shall administer the solid waste management fund within the financial management

system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 14. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.112

Airport Operations and Maintenance Fund

Sections:

- 4.112.010 Creation and purpose.
- 4.112.020 Sources of resources.
- 4.112.030 Administration of fund.

4.112.010 Creation and purpose.

There is hereby created a proprietary airport operations and maintenance fund (410), which shall be used to account for the operations, capital improvements, and debt service of the county airport as described in chapter 15.04 SCC.

4.112.020 Sources of resources.

The airport operations and maintenance fund shall contain resources from the collection of fees for services, bonds, grant proceeds and other resources of the county airport.

4.112.030 Administration of fund

The manager of the county airport or his or her designee shall administer the airport operations and maintenance fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 15. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.113

Surface Water Management Fund

Sections:

- 4.113.010 Creation and purpose.
- 4.113.020 Sources of resources.
- 4.113.030 Administration of fund.

4.113.010 Creation and purpose.

There is hereby created a surface water management fund, which shall be used to account for the operations, capital improvements, and debt service of the surface water

Ordinance No. 07-141

RELATING TO COUNTY ACCOUNTING FUNDS;
AMENDING SNOHOMISH COUNTY CODE TITLE 4

management division of the department of public works as described in titles 25, 25A and 25B SCC.

4.113.020 Sources of resources.

The surface water management fund shall contain resources from rates and charges imposed pursuant to chapters 25 and 25A SCC, assessments, bonds, grant proceeds and other financial resources of the surface water management division of the department of public works.

4.113.030 Administration of fund

The director of the division of surface water management or his or her designee shall administer the surface water management fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 16. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.114

Information Services Fund

Sections:

- 4.114.010 Creation and purpose.
- 4.114.020 Sources of resources.
- 4.114.030 Administration of fund.

4.114.010 Creation and purpose.

There is hereby created the information services fund (505), an internal services fund, which shall be used to account for services provided to other departments and municipal entities in accordance with chapter 2.350 SCC.

4.114.020 Sources of resources.

The information services fund shall contain resources from the collection of charges to other funds and other financial resources of the department of information services except those accounted for in the data processing capital improvement fund (315) created pursuant to chapter 4.66 SCC.

4.114.030 Administration of fund

The director of the department of information services or his or her designee shall administer the information services fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 17. Snohomish County Code Chapter 4.11.010, adopted by Ordinance No. 89-002 on February 8, 1989, is amended to read:

4.11.010 Establishment of ~~((procedures))~~ policies.

The director of the department of ~~((budget and))~~ finance shall establish and maintain policies and procedures relating to the accounting, reporting, and collection of accounts receivable. All county departments must comply with the policies and procedures established by the department of ~~((budget and))~~ finance upon approval of the ~~((procedures))~~ policies by motion of the county council.

Section 18. A new section 4.12.010 is added to chapter 4.12 SCC to read:

4.12.010 Creation and purpose.

There is hereby created a real estate excise tax fund (191), which shall be used to account for excise taxes on the sale of real property imposed in accordance with this chapter and chapter 82.45 RCW.

Section 19. A new section 4.12.012 is added to chapter 4.12 SCC to read:

4.12.012 Sources of resources.

The real estate excise tax fund shall contain tax revenues received pursuant to SCC 4.12.005.

Section 20. A new section 4.12.013 is added to chapter 4.12 SCC to read:

4.12.013 Administration of fund

The director of the department of finance or his or her designee shall administer the real estate excise tax fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 21. Snohomish County Code Section 4.12.015, last amended by Ordinance No. 06-089 on November 20, 2006, is amended to read:

4.12.015 Disposal of tax.

(1) The county treasurer shall place one and three-tenths percent (1.3%) of the proceeds of the taxes imposed under SCC 4.12.005 in the current expense fund to defray costs of collection.

(2) The remaining proceeds from the taxes imposed under SCC 4.12.005 shall be placed in separate accounts within ~~((a capital improvement))~~ the real estate excise tax fund created pursuant to this chapter or as required by chapter 4.13 SCC and used for the following purposes:

(a) Revenues generated from the tax imposed under SCC 4.12.005(1) shall be used by the county for local improvements, including those listed in RCW 35.43.040. After April 30, 1992, revenues shall be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. However, revenues pledged to debt retirement prior to April 30, 1992, shall continue to be used for that purpose until the original debt for which the revenues were pledged is retired, and revenues committed to a project prior to April 30, 1992, shall continue to be used for that purpose until the project is completed. As used in this subsection, "capital project" has the meaning given in RCW 82.46.010.

(b) Revenues generated from the tax imposed under SCC 4.12.005(2) shall be used by the county solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan. As used in this subsection "capital project" has the meaning given in RCW 82.46.035.

Section 22. Snohomish County Code Section 4.13.010 is amended to read:

4.13.010 Name of account.

There is created a cumulative reserve account to be known as the real estate excise tax cumulative reserve within the real estate excise tax fund created by chapter 4.12 SCC.

Section 23. The title of Snohomish County Code Chapter 4.54, adopted by Ordinance 82-100 on September 24, 1982, is amended to read:

Chapter 4.54

Crime Victim/Witness ((Program)) Fund

Section 24. Snohomish County Code Section 4.54.010, adopted by Ordinance 82-100 on September 24, 1982, is amended to read:

4.54.010 ((Victim/witness program)) Fund name, source of resources, creation and purpose.

The county share of all funds collected under RCW 7.68.035(1), 7.68.035 (3), 9.92.060, and 9.95.210, as amended, shall be placed in the ~~((account))~~ fund known as the crime victim/witness ((program)) fund (118) to be used exclusively for comprehensive programs as provided by RCW 7.68.035(4), as amended, such programs to be approved by the state department of labor and industries upon application of the prosecuting attorney. Appropriations from such account shall be made to the prosecuting attorney to supplement existing funding levels for such programs.

Section 25. A new section is added to Chapter 4.54 of the Snohomish County Code to read:

4.54.020 Administration of fund

The prosecuting attorney or his or her designee shall administer the crime victim/witness fund within the financial management system provided for in chapter 2.100 SCC, and shall serve as the fund manager. The fund manager shall have the duties set out in SCC 4.05.060.

Section 26. Finding. No monies remain in either the Health District Building Fund established by chapter 4.77 SCC or the Mental Health Evaluation Treatment Building Fund established by chapter 4.81 SCC and the facilities for which each of these funds was created have been completed. These funds should, therefore, be terminated and repealed.

Section 27. Repeal. Snohomish County Code Chapter 4.77, adopted by Ordinance on October 17, 1990, is repealed.

Section 28. Repeal. Snohomish County Code Chapter 4.81, adopted by Ordinance on March 27, 1991, is repealed.

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Section 29. The title of Snohomish County Code Chapter 4.05, adopted by Ordinance 86-025 on April 2, 1986 is amended to read:

Chapter 4.05
CREATION AND TERMINATION OF FUNDS

Section 30. A new section is added to Chapter 4.05 of the Snohomish County Code to read:

4.05.060 Termination of funds

A fund may be terminated by ordinance upon a finding by the county council that either no monies remain in the fund or, if monies remain in a fund, that the purposes for which the fund was created have been achieved or are no longer achievable. If monies remain in a fund to be terminated, the county council shall, in the ordinance terminating the fund, transfer the remaining monies to such fund or funds as the county council determines to be in the best interest of the county.

PASSED this 10th day of December, 2007

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Dave Harvett
Chairman

ATTEST:

Sheila McAllister
Asst. Clerk of the Council

- APPROVED
 EMERGENCY
 VETOED

DATE: 12/21/07

MARK SOINE
Deputy Executive

for
County Executive

ATTEST:

Amy Jenkins

Approved as to form only:

Paul W. S. 11/5/07
Deputy Prosecuting Attorney

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