



SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

AMENDED ORDINANCE NO 08-004

RELATING TO COUNTY BUDGETS AND BUDGET PROCEDURES; AUTHORIZING BIENNIAL BUDGETS; AMENDING SCC 4.26.010, 4.26.015, 4.26.020, 4.26.030, 4.26.070, AND 4.26.117; AND ADDING A NEW SECTION

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, the County Council adopted Amended Ordinance No. 07-015 to provide for biennial budgets when consistent with the county election cycle and authorized by separate ordinance adopted pursuant to the County Charter, state law, and Chapter 4.26 SCC; and

WHEREAS, the implementation of biennial budgeting requires the amendment of county ordinances; and

WHEREAS, the County Council finds that it is in the best interests of the County to budget biennially for the 2009-2010 biennium and intends by this ordinance to implement biennial budgeting only for that as provided by the County Charter, state law, county code, and this ordinance;

NOW, THEREFORE, BE IT ORDAINED:

Part I. Authorizing Biennial Budgets

Section 1. Snohomish County Code Section 4.26.015, adopted by Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

4.26.015 Annual or biennial budgets.

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

(2) An ordinance authorizing a biennial budget must

(a) provide for mid-biennium review and modification for the second year of the biennium as provided in RCW 36.40.250 and SCC ~~((4.26.112))~~ 4.26.117;

(b) be adopted by the council on or before ~~((February 1))~~ March 15 of the year prior to the fiscal biennium; and

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

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4 an ordinance providing for biennial budgets is repealed, the council will revert to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

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

10
11 Section 2. A new section is added to Chapter 4.26 of the Snohomish County
12 Code to read:

13
14 **4.26.017 Biennial budget authorized.**

15 The county budget for the period beginning January 1, 2009, shall be
16 prepared and adopted as a biennial budget. The budget for the period beginning
17 January 1, 2011, shall be prepared and adopted as an annual budget as
18 provided in SCC 4.26.015.

19
20 **Part II. Budget Procedures**

21
22 Section 3. Snohomish County Code Section 4.26.010, last amended by
23 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

24
25 **4.26.010 Definitions.**

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

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

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

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

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

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

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

44 (7) "Capital outlay" or "capital purchase" shall mean an expenditure which
45 results in the acquisition of, rights to, or additions to fixed assets, including

1 incidental costs such as legal, appraisal and brokerage fees, land preparation
2 and demolishing buildings, fixtures and delivery costs;

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

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

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

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

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

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

22 (14) "Reserves" shall mean the amounts by which assets exceed
23 liabilities. Available reserves are those reserves which have not been
24 appropriated or otherwise legally committed;

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

27 (16) "Fiscal biennium" means the period from January 1 of an odd-
28 numbered year through December 31 of the next succeeding even-numbered
29 year if the council has authorized a biennial budget pursuant to SCC 4.26.015;
30 and

31 (17) "Annual allotment" shall mean an estimate of annual expenditures
32 within a biennial budget.

33
34 Section 4. Snohomish County Code Section 4.26.020, last amended by
35 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

36
37 **4.26.020 Contents, form of budget.**

38 The proposed budget submitted by the executive to the council pursuant
39 to county charter sections 6.05, 6.10, 6.20, and 6.30 shall be an annual budget
40 unless the council has authorized a biennial budget pursuant to SCC 4.26.015 in
41 which case the proposed budget shall be prepared and submitted as a biennial
42 budget. The proposed budget shall contain the following information by fund for
43 each agency and appropriation unit:

44 (1) If the proposed budget is an annual budget, a listing in comparative
45 form of proposed expenditures for the budget year, expenditures authorized by

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1 appropriation for the current year, and actual expenditures for the preceding
2 year. If the proposed budget is a biennial budget, a listing in comparative form of
3 proposed ((expenditures)) annual allotments for each year of the fiscal biennium,
4 expenditures authorized by appropriation for the second year of the current
5 biennium, actual expenditures for the first year of the current biennium, and
6 actual expenditures for each year of the preceding biennium. Such listing of
7 expenditures shall be coded and classified by account in accordance with the
8 BARS manual. Expenditures within all funds shall be listed at the object of
9 expenditure level of detail.

10 (2) A listing in comparative form of appropriations requested for the
11 budget year or if the proposed budget is a biennial budget for each year of the
12 fiscal biennium at the appropriation unit level of detail, and of adjusted
13 appropriations for the current year or for each year of the current fiscal biennium
14 reflecting all budget modifications subsequent to adoption of the current budget.

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

30 (4) If the proposed budget is an annual budget, a listing in comparative
31 form by agency of the number of regular and project FTEs for which
32 appropriations are requested for the budget year, the number of regular and
33 project FTEs listed in the budget for the current year, and the number of regular
34 and project FTEs listed in the budget for the preceding year. If the proposed
35 budget is a biennial budget, a listing in comparative form by agency of the
36 number of regular and project FTEs for which appropriations are requested for
37 each year of the fiscal biennium, the number of regular and project FTEs listed in
38 the budget for each year of the current biennium, and the number of regular and
39 project FTEs listed in the budget for each year of the preceding biennium. Such
40 listings shall reflect all FTE increases authorized subsequent to budget adoption.

41 (5) If the proposed budget is a biennial budget and the county did not
42 utilize a fiscal biennium budgetary process for the previous three years, the
43 information required by this section shall be provided as if the county had utilized
44 a fiscal biennium budgetary process.
45

1 Section 5. Snohomish County Code Section 4.26.030, last amended by
2 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

3
4 **4.26.030 Estimates to be filed by county officials.**

5 On or before August 1 of each year, each county official elected or
6 appointed to administer an agency of the county shall submit to the executive
7 detailed and itemized estimates both of the anticipated revenues from sources
8 other than taxation and all expenditures requested by such officials for the
9 ensuing fiscal year, except that if the council has authorized a biennial budget
10 pursuant to SCC 4.26.015 such estimates shall be filed on or before July 1 of the
11 year preceding the fiscal biennium and for mid-biennium review on or before
12 August 15 of the first year of the biennium. Such estimates shall include but not
13 be limited to all capital purchases and personnel changes proposed during the
14 budget year or fiscal biennium, or for mid-biennium review the second year of the
15 biennium. The executive shall provide copies of the estimates to the council on
16 or before October 1, except that the executive shall provide copies of the
17 estimates to the council on or before the first Friday in September ((4)) of the
18 year preceding adoption of a biennial budget.

19
20 Section 6. Snohomish County Code Section 4.26.070, last amended by
21 Amended Ordinance No. 07-015 on March 21, 2007, is amended to read:

22
23 **4.26.070 Revision by council.**

24 On or before October 1 of each year, or if the council has authorized a
25 biennial budget pursuant to SCC 4.26.015 on or before the first Friday in
26 September ((4)) of the year prior to the first year of the fiscal biennium, the
27 executive shall submit those ordinances required by county charter section 6.20
28 and the proposed budget as required by this chapter to the council. The council
29 shall thereupon consider the budget in detail and make any revisions or additions
30 it deems advisable.

31
32 Section 7. Snohomish County Code Section 4.26.117, adopted by Amended
33 Ordinance No. 07-015 on March 21, 2007, is amended to read:

34
35 **4.26.117 Mid-biennium review and modification.**

36 An ordinance authorizing a biennial budget shall provide for mid-biennium
37 review and modification for the second year of the fiscal biennium. On or before
38 October 1 of the first year of the biennium, the county executive shall submit to
39 the county council a proposed budget modification for the second year of the
40 biennium in the form of an ordinance. The executive's proposed budget
41 modification shall be limited to changes arising from economic changes of
42 conditions and emerging issues unless approved in advance by the council, and
43 shall comply with requirements of the state auditor established pursuant to RCW
44 36.40.250. The ordinance shall detail all recommended increases and decreases
45 to the existing modified biennial budget including revised second year annual

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1 allotments, and revised biennial expenditures and revenues. The ordinance
2 shall be accompanied by the information described in SCC 4.26.020 and
3 4.26.021 (~~submitted as an annual budget~~) updated to show actual revenues
4 and expenditures, the estimates of revenues and expenditures submitted to the
5 executive pursuant to SCC 4.26.030, and such proposed tax and revenue
6 ordinances as may be necessary to generate revenues for the second year of
7 the biennium. The council shall hold a public hearing on the proposed
8 modification following notice as provided in SCC 4.26.080. Upon the conclusion
9 of the hearing the council may take such action as it finds appropriate, provided
10 that any budget modification shall be enacted by ordinance in the same manner
11 as other ordinances.
12

13 Section 8. Repeal. Snohomish County Code Section 4.26.017, adopted by this
14 ordinance, is repealed effective January 1, 2011.
15

16
17 PASSED this 26th day of March, 2008.
18

19 SNOHOMISH COUNTY COUNCIL
20 Snohomish County, Washington

21 
22 _____
23 Chairperson

24
25 ATTEST:

26
27 
28 Clerk of the Council, *asst.*
29

30 () APPROVED
31 () EMERGENCY
32 () VETOED

33 DATE: 4/10/08
34

35
36 
37 _____
38 County Executive

39 ATTEST:

40 
41 _____
42 Approved as to form only:
43

44 Deputy Prosecuting Attorney

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