



SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

AMENDED ORDINANCE NO. 11-057

RELATING TO COUNTY BUDGET PROCEDURES, REQUIRING  
AGENCY WORK PLANS, AND AMENDING SCC 4.26.021

WHEREAS, Chapter 4.26 SCC contains detailed budget procedures including requirements relating to the content, form, development, timing, factual background, monitoring, and modification of annual and biennial county budgets; and

WHEREAS, recently budget modifications have been required to accommodate fluctuations in the economy; and

WHEREAS, changes in budget appropriations have required county agencies to make adjustments to their programs, which has made annual budget comparisons more difficult; and

WHEREAS, the preparation and submittal with the proposed budgets of agency work plans will support analysis and evaluation agency budget proposals, provide a basis for consideration of potential amendments, and facilitate analysis and evaluation of amendments proposed during the budget year or fiscal biennium;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. Snohomish County Code Section 4.26.021, last amended by Amended Ordinance No. 11-047 on July 27, 2011, is amended to read:

**4.26.021 Supplemental information.**

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

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

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

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

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

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

(c) A statement of goals and objectives of each agency at the BASUB level for the budget year or fiscal biennium accompanied by a detailed work plan describing the

1 work to be performed during the budget year or fiscal biennium, which plan shall include  
2 target completion dates,

3 (d) A comparative listing of performance indicators or measurable objectives by  
4 agency at the BASUB level for the budget year, performance indicators or objectives  
5 contained in the budget for the current year, and actual performance by performance  
6 indicators or objectives for the preceding year; except that if the proposed budget is a  
7 biennial budget there shall be submitted a comparative listing of performance indicators  
8 or measurable objectives at the BASUB level for each year of the fiscal biennium,  
9 performance indicators or objectives contained in the budget for the second year of the  
10 current biennium, actual performance indicators or objectives for the first year of the  
11 current biennium, and actual performance indicators or objectives for each year of the  
12 preceding biennium, ~~((and))~~

13 (e) For each fund with revenues exceeding \$10 million, a description of revenue  
14 estimation methodology and assumptions. The detail for the methodology shall include,  
15 but not be limited to, the basis for the assumption and justification for use of the  
16 assumption~~((-))~~, and

17 (f) If requested by the agency, a grant work program prepared pursuant to SCC  
18 4.26.025.

19 (4) A comparative listing of full time or part time positions within each agency at the  
20 BASUB level. The listing shall include, for every regular position for which an  
21 appropriation is requested for the budget year and for every regular position listed in the  
22 budget for the current year, or if the proposed budget is a biennial budget for every  
23 regular position for which an appropriation is requested for each year of the fiscal  
24 biennium and for every regular position listed in the budget for each year of the current  
25 biennium, the following information:

26 (a) Position title,

27 (b) Position number,

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

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

31 (e) Estimated annual salary and benefits.

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

34 (6) A comparative listing for the current year and budget year, or if the proposed  
35 budget is a biennial budget for each year of the fiscal biennium and current biennium, of  
36 all full time or part time project positions within each agency at the department and fund  
37 level. The listing shall include all the information requested in subsection (4), plus the  
38 expiration date of the project position.

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

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

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

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

8 (11) A recommendation for a general fund contribution to the general fund  
9 revenue stabilization fund established by SCC 4.116.010 to carry out the general fund  
10 reserve policy set out in SCC 4.26.065.

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

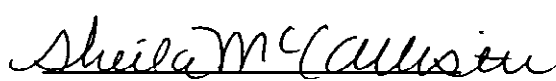
12 (13) If the proposed budget is a biennial budget and the county did not utilize a  
13 fiscal biennium budgetary process for the previous three years, the information required  
14 by this section shall be provided as if the county had utilized a fiscal biennium budgetary  
15 process.

16  
17 PASSED this 14<sup>th</sup> day of September, 2011.

18  
19 SNOHOMISH COUNTY COUNCIL  
20 Snohomish County, Washington

21  
22   
23 Chairperson

24 ATTEST:

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27 Asst. Clerk of the Council

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29  APPROVED

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31  EMERGENCY

32  
33  VETOED

34 DATE: 9/16/11

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37   
38 for: County Executive

39 ATTEST:

40 **GARY HAAKENSON**  
41 **Deputy County Executive**

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43 Approved as to form only:

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46 Deputy Prosecuting Attorney

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