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COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 82-133
CREATING THE
DEPARTMENT OF FINANCE

BE IT ORDAINED:

Section 1. That Snohomish County Code sections 2.100.010, 2.100.020 and 2.100.030 as adopted by ordinance 81-100, on October 19, 1981 are hereby repealed.

Section 2. A new Chapter is added to the Snohomish County Code as follows:

Chapter 2.100
DEPARTMENT OF FINANCE

Sections:

- 2.100.010 Creation and Purpose
- 2.100.020 Definitions
- 2.100.030 Authority and Functions
- 2.100.040 Director
- 2.100.050 Appointment
- 2.100.060 Organization by director
- 2.100.070 Transfer of certain powers and duties
- 2.100.080 Reserved powers
- 2.100.090 Transfer of employees
- 2.100.100 Transfer of documents, property, records,
etc.
- 2.100.110 Questions concerning transfers of powers and
duties
- 2.100.120 Federal and state requirements for receipt
of funds
- 2.100.130 Severability
- 2.100.140 Effective date

2.100.010 Creation and Purpose. There is hereby established a Snohomish County department of finance. It shall be the purpose of this department to establish and operate an integrated financial management system or systems for all activities of county government. It is the purpose of this chapter to prescribe the powers and duties of the county executive and the department in securing fiscal controls, consolidating county financial, accounting and budgetary systems and the promotion of effective financial management.

2.100.020 Definitions. The following definitions shall apply to terms used in this chapter:

- (1) "Department" means the Snohomish County department of finance.
- (2) "Director" means the director of the department of finance.
- (3) "County personnel system" means the policies and procedures contained in Snohomish County Code Title 3A and amendments thereto.
- (4) "Exempt personnel system" means the policies and procedures contained in Snohomish County Code Chapter 3.68 and amendments thereto.

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

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

2.100.030 Authority and Functions. The department shall have the authority to establish policies and procedures that provide for a comprehensive, orderly basis for fiscal management and control, including efficient accounting and reporting procedures, for the executive branch of the county government and may include, in addition, such procedures as will generally promote more efficient management of public funds. The department's functions and responsibilities shall include but not be limited to the following:

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

(2) Receive and disburse all public funds of the county not expressly required by other ordinances to be received or disbursed by some other agency.

(3) Develop the annual operating budget and the capital improvement budget.

(4) Establish and maintain efficient cash management procedures, manage short and long term investments and manage the county's debt obligations.

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

(6) Maintain a risk management program through the identification, evaluation and reduction, of the county's risk exposure, and recommend procedures to protect the county's assets.

(7) Perform such other duties as may be required to further the purposes of this chapter.

2.100.040 Director. The director of the department of finance shall:

(1) Supervise and administer the activities of the department.

(2) Exercise all the powers and perform all the duties prescribed by ordinance with respect to the administration of the county budget and the financial management system.

(3) Advise the county executive and the county council with respect to matters affecting the county budget and the financial management of public funds.

(4) Appoint all officers and employees of the department in accordance with the rules of the county personnel system, the exempt personnel system and Charter section 3.60.

In accordance with Snohomish County Code Chapter 2.10 and amendments thereto the director may, upon approval by the county executive, enter into contracts on behalf of the county to carry out the purposes of this chapter. The director may act for the county initiating or participating in any intra or inter governmental agency program relative to the purposes of this chapter and may accept, on behalf of the county, grants, entitlements and shared revenue of every kind and nature. The director may delegate functions, powers and duties to other officers and employees of the department as (s)he deems expedient to further the purposes of this chapter.

2.100.050 Appointment of Director. The director shall be appointed by the executive subject to confirmation by the county council. The director shall serve at the pleasure of the executive and shall be subject to the county exempt personnel system.

2.100.060 Organization by director. The director may create and reassign divisions, positions and functions within the department; provided, that any budget appropriations or transfers required by such actions shall first be approved by the council; and provided further, that personnel changes shall be made in conformance with the applicable provisions of the county personnel system or exempt personnel employee system.

2.100.070 Transfer of certain powers and duties. It is the intent of this chapter to assign to the department of finance authority for developing and maintaining budgeting, accounting, reporting and other financial management systems necessary for effective financial management of public funds among county agencies.

To this end:

(1) All powers and duties and functions of the county auditor relating to the collection, disbursement, and financial management of public funds are hereby transferred to the department of finance as the county executive may direct.

(2) All powers and duties and functions of the county treasurer relating to the collection, disbursement and financial management of public funds are hereby transferred to the department of finance as the county executive may direct.

(3) All powers and duties and functions of all other county agencies relating to the collection, disbursement and financial management of public funds are hereby transferred to the department of finance as the county executive may direct.

2.100.080 Reserved powers. The following powers and duties granted by state statute or county code provisions are deemed not subject to provisions of this chapter and reserved as follows:

(1) To the county auditor:

(a) All powers and duties with respect to conducting, supervising, or engaging in elections and recalls;

(b) All powers and duties with respect to formation, incorporation, canvassing, verifications, boundary determinations, organizations, reorganization, dissolution, disincorporation or any other power or duty not associated with the receipt or disbursement of funds of cities, towns, or other municipal corporations;

(c) All powers and duties with respect to the receiving, filing, or recording documents of any sort, and the taking of acknowledgements;

(d) Receiving applications for, processing, administering, revoking, suspending, or otherwise acting with respect to any license or permit including licenses and permits issued by the County acting as agent of the State;

(e) Serve upon and be an officer for boards and commissions.

(2) To the county treasurer:

(a) All powers and duties with respect to tax collections and administration as provided by State law;

(b) All powers and duties with respect to the collection, disbursement and management of junior taxing district funds, including the duties of fiscal agent as provided by state law.

(3) With the exception of subsection (2)(b) of this section the reservation of powers and duties as stated above shall not include any powers and duties with respect to the management, investment, and disbursement of County funds, or the performance of any audit functions therewith, all of which are vested in the department of finance.

2.100.090 Transfer of employees. All employees of the county auditor, the county treasurer, as well as any other county agency engaged in duties pertaining to the functions transferred by this chapter, shall be transferred to the jurisdiction of the department of finance. Any employee subject to the county personnel system or exempt personnel system may be assigned to the department to perform his/her usual or similar duties upon the same terms as formerly, without loss of rights under the personnel system applicable to such employee.

2.100.100 Transfer of documents, property, records, etc. All reports, documents, surveys, books, records, files, papers or other writings in the possession of the county auditor, county treasurer, or any other agency relating to the functions transferred by this chapter, shall be delivered to the custody of the department of finance upon the request of the director. All cabinets, furniture, office equipment, and other tangible property employed in carrying out the functions transferred by this chapter shall be made available to the department. All funds, credits or other assets held

in connection with the functions herein transferred shall be assigned to the department.

2.100.110 Questions concerning transfers or powers and duties. Whenever any question arises as to the transfer of powers, duties and functions from the county auditor, county treasurer or any other agency to the department of finance, the county executive shall make a final determination thereon and certify the same to the agencies concerned in connection with such determinations.

2.100.120 Federal and state requirements for receipt and control of funds. If any part of this chapter is ruled to be in conflict with federal or state law or requirements which are a prescribed condition of the allocation of federal or state funds to the county, or otherwise relate to and control, in any manner of funds by the county, such conflicting part of this chapter is declared to be inoperative solely to the extent of the conflict. No such determination shall affect the operation of the remainder of this chapter. Any internal reorganization carried out under the terms of this chapter shall meet federal and state requirements which are a necessary condition to the receipt of federal or state funds by the county.

2.10.130 Severability. If any provision of this chapter is held invalid, the remainder of the chapter shall not be affected.

2.10.140 Effective date. This ordinance shall be effective January 1, 1983.

PASSED this 1st day of December, 1982.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Cliff Bailey
Chairperson

Approved as to Form:

Deputy Prosecuting Attorney

ATTEST:

Ellie Snyder
Clerk of Council

- () APPROVED
- () VETOED
- () EMERGENCY

DATE: 12-29-82

Richard Hawley
County Executive

PUBLISHED 11-22-82 and _____