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EXECUTIVE OFFICE

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SNOHOMISH COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON



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ORDINANCE NO. 86-005

AMENDING SNOHOMISH COUNTY
CODE CHAPTER 2.100;
DEPARTMENT OF FINANCE

BE IT ORDAINED:

Section 1. Snohomish County Code Section 2.100.010, last amended by Ordinance 83-154 on December 23, 1983, is hereby amended as follows:

2.100.010 Creation and Purpose. There is hereby established a Snohomish County Department of Budget and 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 (~~financially~~ and) budgetary and accounting systems, providing financial reports to management and the promotion of (~~effective~~) coordinated financial management.

Section 2. Snohomish County Code Section 2.100.020 adopted by Ordinance 82-133 on December 29, 1982 is amended as follows:

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 monies, 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.

(7) "Board" means the Financial Advisory Board established by Snohomish County Code Chapter 2.110.

(8) "Organizational unit" means a programmatic division within agencies of county government.

(9) "Budget revision" means budget transfers and emergency and supplemental appropriations which occur subsequent to adoption of the annual budget.

(10) "GASB" means the Governmental Accounting Standards Board established by Financial Accounting Foundation.

Section 3. Snohomish County Code Section 2.100.030, last amended by Ordinance 83-154 on December 23, 1983 is amended as follows:

2.100.030 Authority and Functions. The department shall have the authority to ~~((establish))~~ implement administrative policies and procedures that provide for a comprehensive, orderly basis for program planning, budget development, and 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. To this end, all officers and employees of Snohomish County shall furnish the department with information and records that the Director may request as he deems necessary to further the purposes of this ordinance. Such information and records shall be submitted in a timely manner and in such form as the Director may specify. 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) Establish and maintain efficient cash management procedures, manage short and long term investments and manage the county's debt obligations;

(4) Establish and maintain procedures for the proper accounting and reporting of county fixed assets;

~~((5) -- 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;))~~

(5) Establish procedures for the preparation of fiscal impact notes. Such fiscal impact notes shall be prepared for all ordinances, contracts and grants which may have a significant budgetary impact in current and/or future years. The agency responsible for initiating the ordinance, contract or grant shall prepare the fiscal impact note under the direction of and in accordance with the procedures established by the department.

(6) Develop an annual spending plan for the current expense fund which shows the total estimated expenditures by month. Such plan shall be based upon appropriations which are proposed by the Executive in the preliminary budget required by the provisions of S.C.C. 4.26.060. Such plan shall be updated from time to time in order to reflect the final adopted budget and any subsequent budget revisions.

(7) Maintain a schedule of projected cash flows, by month, for the current expense fund. Develop a monthly report which compares actual with estimated cash flow.

(8) Prepare the annual budget document under the supervision and authority of the Executive in accordance with SCC 4.26.

(9) Monitor and evaluate the performance of organizational units in meeting the goals and objectives as established through the budgetary process.

(10) Provide budgetary administration by preparing, monitoring, and inputting budget revisions subsequent to adoption of the original budget. The financial system shall be updated by such budget revisions in a timely manner.

(11) Produce the county's comprehensive annual financial report in a timely manner and in accordance with generally accepted accounting principles as established by the GSAB.

(12) Establish an automated billing system in order to centralize the billing and collection functions when goods or services are sold to non-county entities on a contract or interlocal agreement.

(13) Establish administrative procedures related to contract administration including but not limited to inventorying, categorizing, accounting, and monitoring terms and conditions of contracts entered into by all county organizational units.

(14) Develop the six year capital improvement plan as required by charter under the supervision and authority of the Executive.

(15){(6)} Perform such other duties as may be required to further the purposes of this chapter.

Section 4. Snohomish County Code Section 2.100.040, last amended by Ordinance 83-154 on December 23, 1983, is amended as follows:

2.100.040 Director. The Director of the Department of Budget and Finance shall:

(1) Supervise and administer the activities of the department subject to the delegation of authority and supervision vested in the Executive;

(2) Exercise all the powers and perform all the duties prescribed by ordinance with respect to the administration of the Financial Management System;

(3) Advise the county Executive and the County Council with respect to matters affecting 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, and Charter Section 3.60;

(5) Participate as a member of the Financial Advisory Board;

(6) Act as the county's auditing officer pursuant to RCW 42.24.080.

(7) In accordance with Snohomish County Code Chapter 2.10 and amendments thereto the Director may, upon approval of 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 in initiating or participating in any intra- or inter-government 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.

Section 5. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, such decision shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

PASSED this 5th day of February, 1986.

SNOHOMISH COUNTY COUNCIL

Snohomish County, Washington

Barbara Dwyer

Chairperson

Approved as to Form:

_____ Deputy Prosecuting Attorney

ATTEST:

Kathryn J. Weston Clerk of Council

(X) APPROVED

() VETOED

() EMERGENCY

DATE: 2/4/86

THOMAS G. CARLSON
DEPUTY EXECUTIVE

County Executive

PUBLISHED _____ and
