

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

(6) Establish procedures for the preparation of fiscal impact notes. Such fiscal impact notes shall be prepared for all ordinances, contracts and grants that 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;

(7) Develop an annual spending plan for the current expense fund that shows the total estimated expenditures by month. Such plan shall be based upon appropriations that are proposed by the executive in the preliminary budget required by the provisions of SCC 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;

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

(9) Prepare the annual budget document under the supervision and authority of the executive in accordance with chapter 4.26 SCC;

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

(11) 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;

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

(13) 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;

(14) 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;

(15) Develop the six year capital improvement plan as required by charter under the supervision and authority of the executive;

(16) Establish and administer a county safety program in accordance with the rules of the Washington Industrial Safety and Health Act (WISHA). The program shall include the development of a safety organization, and shall establish management

accountability for a safe working environment, provide training to identify hazards and prevent injury and report results to enhance risk assessment and to allow for program evaluation;

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

(18) Develop and establish credit card and credit card account policies and procedures that are consistent with chapter 4.03 Snohomish County Code and are appropriate and suitable for county business purposes. Such policies and procedures shall include a determination of which individuals, departments or divisions should be issued credit cards..

(Added Ord. 82-133, § 2, Dec. 29, 1982; Amended Ord. 83-154, § 2, Dec. 23, 1983; Amended Ord. 86-005, February 5, 1986; Amended Ord. 01-064, August 29, 2001, Eff date Sept. 10, 2001; Ord. 04-115, Nov. 22, 2004, Eff. date Jan. 1, 2005; Amended Ord. 05-017, May 11, 2005, Eff date May 26, 2005).

#### **2.100.040 Director.**

The director of the **department of 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, the exempt personnel system and Charter Section 3.60;
- (5) Act as the county's auditing officer pursuant to RCW 42.24.080;
- (6) In accordance with chapter 2.10 SCC and amendment 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 purpose 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.

(Added Ord. 82-133, § 2, Dec. 29, 1982; Amended Ord. 83-154, § 3, Dec. 23, 1983; Amended Ord. 86-005, February 5, 1986; Amended Ord. 96-049 § 2, July 10, 1996, Eff. date July 22, 1996).

#### **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.

(Ord. 82-133 § 2, adopted December 29, 1982).

#### **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.

(Ord. 82-133 § 2, adopted December 29, 1982).

#### **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 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 establishment and maintenance of financial controls on the collection, disbursement and financial management of public funds prior to deposit of such funds with the county treasurer 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 prior to deposit of such funds with the county treasurer are hereby transferred to the **department of finance** as the county executive may direct.

(Added Ord. 82-133, § 2, Dec. 29, 1982; Amended Ord. 83-154, § 3, Dec. 23, 1983; Amended Ord. 01-064, August 29, 2001, Eff date Sept. 10, 2001).

**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 acknowledgments;
  - (d) Serve upon and be an officer for boards and commissions;
  - (e) All functions with respect to marriage certificates and licenses as provided in chapter 26.04 RCW, and amendments thereto;
  - (f) Subject to appropriate action by the state, all functions with respect to vehicle registrations, titles, and licenses as provided in RCW 46.01.130 and 46.01.140 and amendments thereto;
  - (g) All other license functions of the county acting as an agent of the state; and
  - (h) All functions with respect to general licensing permit provisions as provided in Title 6 SCC and amendments thereto.
- (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.
  - (c) All powers and duties with respect to cash management and the management of short and long term investment of all public funds of the county and funds of special

purpose taxing districts that are in the treasurer's custody but are not needed for immediate expenditure. The treasurer shall release county funds including redeeming county warrants issued, in accordance with the established financial controls of the **department of finance**.

(d) Except for the management of non-banking related purchase cards, all powers and duties associated with contracting for banking services, including other forms of financial transactions or services offered through banking agreements.

(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 performance of any audit functions, all of which are vested in the **department of finance**.

(Added 82-133, § 2, Dec. 29, 1982; amended 83-155, § 3, Dec. 23, 1983; Amended Ord. 87-006, March 23, 1987; Amended Ord. 01-064, August 29, 2001, Eff date Sept. 10, 2001).

\*Code reviser's note: See SCC 2.100.070 which transfers functions of the county auditor.

#### **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.

(Ord. 82-133 § 2, adopted December 29, 1982).

#### **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.

(Ord. 82-133 § 2, adopted December 29, 1982).

#### **2.100.110 Questions concerning transfers of 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.

(Ord. 82-133 § 2, adopted December 29, 1982).

**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.

(Ord. 82-133 § 2, adopted December 29, 1982).

**2.100.130 Severability.**

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

(Ord. 82-133 § 2, adopted December 29, 1982).

**2.100.140 Effective date.**

This chapter shall be effective January 1, 1982.

(Ord. 82-133 § 2, adopted December 29, 1982).