

1 SNOHOMISH COUNTY COUNCIL
2 Snohomish County, Washington

3
4 ORDINANCE NO. 24-____

5
6 RELATING TO THE COUNTY BUDGET AND BUDGET PROCEDURES;
7 AMENDING CHAPTER 4.26 SCC
8

9
10 BE IT ORDAINED:

11
12 Section 1. Snohomish County Code Section 4.26.010, last amended by
13 Amended Ordinance No. 08-004, on March 26, 2008, is amended to read:
14

15 **4.26.010 Definitions.**

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

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

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

22 (3) "Appropriation unit" shall mean that level of detail in reporting objects of
23 expenditure which sub-totals a group of related objects ~~((of expenditure and
24 corresponds to the basic and sub-account (BASUB) level of detail))~~ as specified in the
25 BARS manual;

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

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

31 ~~((6))~~(5) "Budget transfer" shall mean a shift of appropriations from one appropriation
32 unit to another after adoption by the council of the ~~((annual))~~ budget;

33 ~~((7))~~(6) "Capital outlay" or "capital purchase" shall mean an expenditure which results
34 in the acquisition of, rights to, or additions to fixed assets, including incidental costs
35 such as legal, appraisal and brokerage fees, land preparation and demolishing
36 buildings, fixtures and delivery costs;

37 ~~((8))~~(7) "Current expense fund" or "general fund" shall mean the fund to which all
38 taxes, fees, fines and other financial resources not required to be accounted for in
39 another fund are credited;

40 ~~((9))~~(8) "Fixed asset" shall mean an asset acquired by the county for its use through
41 purchase, lease, self-construction, donation, or gift, with a life expectancy of more than
42 one year. In addition to land, buildings and equipment, fixed assets also include land

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1 and air rights, depletable resources such as minerals or timber, improvements made to
2 rented property and the cost of partly-completed capital projects;
3 ~~((10))~~(9) "FTE" shall mean the fractional equivalent of one full time employee working
4 on the basis of a forty (40) hour work week ~~((for one (1) calendar year))~~;
5 ~~((11))~~(10) "Fund" shall mean a fiscal and accounting entity with a self-balancing set
6 of accounts in which resources and liabilities are segregated for the purpose of carrying
7 out specific activities or objectives;
8 ~~((12))~~(11) "Object of expenditure" shall mean an expenditure reported at the object
9 level of detail for expenditure reporting specified in the BARS manual;
10 (12) "Period" shall mean one (1) fiscal year for an annual budget and two (2) fiscal
11 years for a biennial budget;
12 (13) "Personnel costs" shall mean all county expenses for personal services included
13 within object categories 10 (salaries and wages) and 20 (personnel benefits) as defined
14 in the BARS manual;
15 (14) "Reserves" shall mean the amounts by which assets exceed liabilities. Available
16 reserves are those reserves which have not been appropriated or otherwise legally
17 committed;
18 ~~((15) "Sub-account level of detail" shall mean the object level of detail for revenue~~
19 ~~reporting specified in the BARS manual;))~~
20 ~~((16))~~(15) "Fiscal biennium" means the period from January 1 of an odd-numbered
21 year through December 31 of the next succeeding even-numbered year if the council
22 has authorized a biennial budget pursuant to SCC 4.26.015 ~~((; and))~~;
23 ~~((17) "Annual allotment" shall mean an estimate of annual expenditures within a~~
24 ~~biennial budget.))~~

25
26 Section 2. Snohomish County Code Section 4.26.018, adopted by Ordinance No. 18-
27 002, on February 28, 2018, is amended to read:

28
29 **4.26.018 Economic and revenue forecast work group.**

30 There is hereby established the economic and revenue forecast work group,
31 which shall develop the general fund revenue forecast for the county's annual or
32 biennial budget. The purpose of the work group is to develop a consensus revenue
33 forecast for general fund revenues, and to receive and review general fund revenue
34 forecasts from general fund departments for inclusion in the budget recommended by
35 the executive. Members of the economic and revenue forecast work group shall include
36 two representatives from the department of finance selected by the county executive
37 and two representatives from the county council's legislative analyst staff selected by
38 the council chair. The work group shall begin meeting no later than June 15th with an
39 effort to reach consensus on the revenue forecast by August 31st of the calendar year if
40 an annual budget, and no later than May 15th with an effort to reach consensus by July
41 31st if a biennial budget.
42

1 Any deviations from the consensus revenue forecast or other general fund
2 revenues reviewed by the work group that are included in the budget recommended by
3 the executive to the county council shall be included in the supplemental information
4 submitted with the proposed budget.
5
6

7 Section 3. Snohomish County Code Section 4.26.020, last amended by Amended
8 Ordinance No. 08-004, on March 26, 2008, is amended to read:
9

10 **4.26.020 Contents, form of budget.**
11

12 The proposed budget submitted by the executive to the council pursuant to
13 county charter sections 6.05, 6.10, 6.20, and 6.30 shall be an annual budget unless the
14 council has authorized a biennial budget pursuant to SCC 4.26.015 in which case the
15 proposed budget shall be prepared and submitted as a biennial budget. The proposed
16 budget shall contain the following information by fund for each agency and appropriation
17 unit:

18 (1) ~~((If the proposed budget is an annual budget, a))~~ A listing in comparative form of
19 proposed expenditures for the budget ~~((year))~~ period, expenditures authorized by
20 appropriation for the current ~~((year))~~ period, and actual expenditures for the preceding
21 ~~((year))~~ period. ~~((If the proposed budget is a biennial budget, a listing in comparative
22 form of proposed annual allotments for each year of the fiscal biennium, expenditures
23 authorized by appropriation for the second year of the current biennium, actual
24 expenditures for the first year of the current biennium, and actual expenditures for each
25 year of the preceding biennium.))~~ Such listing of expenditures shall be coded and
26 classified by account in accordance with the BARS manual. Expenditures within all
27 funds shall be listed at the object of expenditure level of detail.

28 (2) A listing in comparative form of appropriations requested for the budget ~~((year or if
29 the proposed budget is a biennial budget for each year of the fiscal biennium))~~ period at
30 the appropriation unit level of detail, and of adjusted appropriations for the current ~~((year
31 or for each year of the current fiscal biennium))~~ period reflecting all budget modifications
32 subsequent to adoption of the current budget.

33 (3) ~~((If the proposed budget is an annual budget, a))~~ A listing in comparative form of
34 revenues that are estimated to be generated by each agency for the budget
35 ~~((year))~~ period, revenue estimates contained in the budget for the current ~~((year))~~ period,
36 and actual revenues generated for the preceding ~~((year If the proposed budget is a
37 biennial budget, a listing in comparative form of revenues that are estimated to be
38 generated by each agency for each year of the fiscal biennium, revenue estimates
39 contained in the budget for the second year of the current biennium, actual revenues
40 generated in the first year of the current biennium, and actual revenues generated for
41 each year of the preceding biennium.))~~ period. Such listing of revenues shall be coded
42 and classified in accordance with the BARS manual. ~~((Revenues shall be listed at the
43 sub-account level of detail.))~~ Any revenues or other financial resources including but not
44 limited to fund balance, debt proceeds, fund contributions and operating transfers which

1 are not generated by or directly connected with a specific agency shall be listed within
2 the general or non-departmental section of the fund budget.

3 (4) ~~((If the proposed budget is an annual budget, a))~~ A listing in comparative form by
4 agency of the number of regular and project FTEs for which appropriations are
5 requested for the budget ~~((year))~~ period, the number of regular and project FTEs listed in
6 the budget for the current ~~((year))~~ period, and the number of regular and project FTEs
7 listed in the budget for the preceding ~~((year))~~ period. ~~If the proposed budget is a biennial~~
8 ~~budget, a listing in comparative form by agency of the number of regular and project~~
9 ~~FTEs for which appropriations are requested for each year of the fiscal biennium, the~~
10 ~~number of regular and project FTEs listed in the budget for each year of the current~~
11 ~~biennium, and the number of regular and project FTEs listed in the budget for each year~~
12 ~~of the preceding biennium.))~~ period. Such listings shall reflect all FTE increases
13 authorized subsequent to budget adoption.

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

18
19 Section 4. Snohomish County Code Section 4.26.021, last amended by Amended
20 Ordinance No. 11-057, on September 14, 2011, is amended to read:

21
22 **4.26.021 Supplemental information.**

23
24 The following supplemental information shall be submitted with the proposed
25 budget:

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

29 (2) A general description of program highlights for the budget period ~~((year or fiscal~~
30 ~~biennium))~~ for each agency ~~((at the BASUB level))~~ per reporting requirements of the
31 state auditor.

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

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

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

39 (c) A statement of goals and objectives of each agency ~~((at the BASUB level))~~
40 for the budget ~~((year or fiscal biennium))~~ period accompanied by a detailed work plan
41 describing the work to be performed during the budget ~~((year or fiscal biennium))~~ period,
42 which plan shall include target completion dates,

43 (d) A comparative listing of performance indicators or measurable objectives by
44 agency ~~((at the BASUB level))~~ for the budget ~~((year))~~ period, performance indicators or

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

9 (e) For each fund ((with revenues exceeding \$10 million))listed in SCC
10 4.26.021(9), a description of revenue estimation methodology and assumptions. The
11 detail for the methodology shall include, but not be limited to, the basis for the
12 assumption and justification for use of the assumption, and

13 (f) If requested by the agency, a grant work program prepared pursuant to SCC
14 4.26.025.

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

22 (a) Position title,

23 (b) Position number,

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

25 (d) Number of FTEs for which appropriations are requested for the budget
26 ((year or biennium))period, and

27 (e) Estimated annual salary and benefits.

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

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

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

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

40 (9) For the general fund, community development fund, surface water fund, county
41 road fund, solid waste fund, airport fund, health department fund, human services
42 chemical dependency mental health tax sub fund 002, human services affordable
43 housing behavioral health sub fund 007, facility services fund, equipment rental and
44 revolving fund, information services fund, county insurance fund, employee benefit fund,

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1 and real estate excise tax cumulative reserve fund, a ~~((five))~~six year financial forecast
2 projection for revenues, expenditures and fund balance.

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

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

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

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

18
19 Section 5. Snohomish County Code Section 4.26.023, last amended by
20 Amended Ordinance No. 07-015, on March 21, 2007, is amended to read:

21
22 **4.26.023 Interim financial reports.**

23
24 (1) The executive, through the department of finance, shall establish a financial
25 reporting system which records in a timely manner and by fund revenues received,
26 encumbrances and expenditures made, and current FTE position counts. The executive
27 shall submit this information for all funds and any additional information required by
28 county charter section 6.60 to the council no later than forty-five days after the end of
29 each quarter and at any time requested by the council. ~~((Both annual allotments and
30 biennial))~~ Biennial appropriations will be used by the executive in reports to the council
31 to track variances during the biennium.

32 (2) This section shall not preclude the council from requesting such other financial
33 information from the executive as it deems necessary for making fiscal decisions. The
34 council may specify the format and level of detail of all such reports.

35
36 Section 6. Snohomish County Code Section 4.26.024, last amended by
37 Ordinance No. 97-037, on May 21, 1997, is amended to read:

38
39 **4.26.024 Capital improvement plan.**

40
41 The executive shall ~~((on an annual basis))~~ prepare a capital improvement program for
42 the next six fiscal years pursuant to the county charter and chapter 36.70A RCW.

1 Section 7. Snohomish County Code Section 4.26.025, last amended by
2 Ordinance No. 14-111, on March 4, 2015, is amended to read:

3
4 **4.26.025 Grant work plan.**
5

6 (1) Any county official elected or appointed to administer an agency of the county may
7 annually prepare a grant work plan for approval by the council. A grant work plan must
8 be submitted to the executive for inclusion in the supplemental information submitted to
9 the council in accordance with SCC 4.26.021. A grant work plan shall describe each
10 grant and include the following information for each grant: agency division, fund,
11 program, purpose of grant, grantor, grant term, amount of grant award, amount of
12 matching funds required, source of matching funds, number of required FTEs to perform
13 grant (including an indication if new or project FTEs are required) and shall include a
14 summary table for all grants included in the grant plan. The director of the department of
15 finance shall prepare standard templates to be used for preparation of grant work plans
16 including grant descriptions and grant work plan summaries.

17 (2) The council shall consider grant work plans in conjunction with its consideration of
18 the annual budget or mid-biennium review. The council may revise a grant work plan
19 and approve the finalized grant work plan by motion. Council approval of a grant work
20 plan shall provide authority for the executive to approve and execute grant documents
21 (including but not limited to applications, certifications, contracts, and subsequent
22 amendments) to implement the approved grant work plan in accordance with SCC
23 2.10.010(28). Such council approval shall also provide authority for the executive to
24 approve and execute grant contracts for grants received in amounts up to
25 ~~\$(50,000)~~100,000 greater than the amounts stated in the approved grant work plan.

26
27 Section 8. Snohomish County Code Section 4.26.100, last amended by
28 Ordinance No. 97-037, on May 21, 1997, is amended to read:

29
30 **4.26.100 Final budget to be fixed.**
31

32 Upon the conclusion of the budget hearing, the council shall fix and determine
33 each appropriation and the estimated revenues of the budget at the level of detail
34 required by this chapter and shall by ordinance adopt the budget as so finally
35 determined and enter the same in detail in the official minutes of the council. The
36 budget ordinance shall specify that the budget is adopted at the appropriation unit
37 ~~((BASUB))~~ level of detail for expenditures.

38
39 Section 9. Snohomish County Code Section 4.26.115, last amended by
40 Ordinance No. 07-125, on November 19, 2007, is amended to read:

41
42 **4.26.115 Publication of official budget summary.**
43

1 (1) ~~The((council))~~ Executive shall publish an official summary of the final budget that is
2 adopted by the county council pursuant to SCC 4.26.100. ~~((The executive shall submit~~
3 ~~to the council a draft budget summary that complies with subsection (2) of this section~~
4 ~~no later than January 15 of the budget year or, if the budget is a biennial budget, the~~
5 ~~first year of the fiscal biennium. The council shall by motion approve the budget~~
6 ~~summary for publication in the form submitted by the executive or as revised by the~~
7 ~~council.))~~

8 (2) ~~The((draft))~~ budget summary must ~~((be submitted to the council in an electronic~~
9 ~~form that can be revised by the council and))~~ include:

10 (a) A compilation of the budget as enacted by the council that clearly sets forth
11 revenue estimates, appropriations at the appropriation unit level of detail, and
12 authorized FTEs by agency, position title, and project end date;

13 (b) One or more tables comparing revenues and expenditures by fund and agency for
14 the three years immediately preceding the budget ~~((year or fiscal biennium))~~period;

15 (c) A ~~((five))~~six-year forecast of general fund revenues, expenditures, and year end
16 fund balances;

17 (d) A ~~((five))~~six-year forecast of revenues, expenditures, and fund balances for each
18 fund ~~((other than the general fund with revenues in excess of ten million dollars))~~ listed
19 in SCC 4.26.021(9);

20 (e) A narrative description of differences between the final budget and the previous
21 budget;

22 (f) A narrative description of differences between the final budget and the budget
23 proposed by the executive pursuant to SCC 4.26.020; and

24 (g) Other information requested by the council.

25 (3) ~~The((council may in its discretion))~~ Executive shall publish an official supplemental
26 budget summary for the second year of a ~~((fiscal))~~ biennium. ~~((Within 30 days after~~
27 ~~receiving written notice that the council intends to publish a supplemental budget~~
28 ~~summary the executive shall submit to the council a draft supplemental budget~~
29 ~~summary for the second year of the fiscal biennium substantially as described in~~
30 ~~subsection (3) of this section.))~~

31
32 Section 10. Snohomish County Code Section 4.26.114, last amended by
33 Amended Ordinance No. 08-004, on March 26, 2008, is amended to read:

34
35 **4.26.117 Mid-biennium review and modification.**
36

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

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

13
14 Section 11. Snohomish County Code Section 4.26.130, last amended by
15 Amended Ordinance No. 04-133, on November 23, 2004, is amended to read:

16
17 **4.26.130 Budget transfers within departments.**

18
19 Pursuant to RCW 36.40.100 and charter section 6.95, budget transfers within a
20 department may be made as follows:

21 (1) The executive may approve any budget transfer within a department of
22 ~~\$(50,000))~~100,000 or less per transfer upon notice to the department of finance and
23 without prior submission to or approval by the council, subject to the restrictions
24 contained in section (3) of this section.

25 (2) An agency head may approve a budget transfer between appropriation units within
26 his or her department of ~~\$(25,000))~~50,000 less per transfer upon notice to the
27 department of finance and without prior submission to or approval by the executive or
28 council, subject to the restrictions contained in subsection (3) of this section.

29 (3) The authority to approve budget transfers set out in subsections (1) and (2) of this
30 section is subject to the following restrictions:

31 (a) Monies allocated in the budget for capital outlay may only be transferred for
32 expenditure for capital outlay. This restriction does not apply to transfers of
33 ~~\$(10,000))~~20,000 or less.

34 (b) Monies allocated in the budget for personnel costs may only be transferred for
35 expenditure for personnel costs. This restriction does not apply to transfers of
36 ~~\$(10,000))~~20,000 or less.

37 (c) Budget transfers that establish new programs or that terminate programs require
38 council approval.

39 (d) Budget transfers from the non-departmental division of the current expense fund,
40 except transfers from the executive contingency account, require council approval.

41 (4) The executive shall notify the council not less than quarterly of budget transfers
42 approved under subsections (1) through (3) of this section. Such notification shall
43 include a listing of the specific approving officials, funds, departments, appropriation
44 units, objects of expenditure, and amounts involved in the transfers, and a detailed

1 statement of the reasons why the transfers were approved. An agency head shall upon
2 request provide the executive with information needed by the executive to comply with
3 this subsection.

4 (5) All budget transfers within departments not authorized by subsections (1) through
5 (3) of this section, and all reallocations within an appropriation unit not authorized by
6 subsection (8) of this section, shall require council approval. A budget transfer or
7 reallocation that is submitted to the council for approval must be accompanied by the
8 following written information:

9 (a) A detailed statement of reasons why the budget transfer or reallocation is believed
10 to be necessary.

11 (b) Identification of the specific funds, department, appropriation units, and objects of
12 expenditure that are affected, and the amount to be transferred or reallocated.

13 (c) For each appropriation unit involved in a budget transfer, the following information:
14 (i) Original appropriation amount, and
15 (ii) Adjusted appropriation amount.

16 (d) Such other information or documentation as the council may request, or as may be
17 required by the charter or county code.

18 (6) All requests for council approval of budget transfers or reallocations pursuant to
19 this section shall be submitted to the clerk of the council and shall include a proposed
20 motion. The clerk shall process the request in accordance with chapter 2.48 SCC.

21 (7) Action by the council to approve a budget transfer or reallocation request pursuant
22 to this section shall be taken at a public meeting and shall require at least three
23 affirmative votes as provided in SCC 2.48.100. The council may increase or reduce the
24 amount of a proposed budget transfer, including a budget transfer from the reserve for
25 county operations account established by chapter 4.59 SCC, provided that a budget
26 transfer that has been increased or reduced shall not take effect unless the county
27 executive files a statement of concurrence with the clerk of the council within five
28 working days after final council action. Such actions shall be effective on the date the
29 motion approving the transfer is adopted.

30 (8) A reallocation of monies between objects of expenditure within an appropriation
31 unit is not a budget transfer and does not require approval by the executive or council
32 under subsections (1) through (7) of this section except as provided herein. An agency
33 head may reallocate monies between objects of expenditure within an appropriation
34 unit, subject to the following restrictions:

35 (a) Monies allocated in the budget for capital outlay may only be reallocated for
36 expenditure for capital outlay. This restriction does not apply to reallocations of
37 \$~~((10,000))~~20,000 or less.

38 (b) Monies allocated in the budget for personnel costs may only be reallocated for
39 expenditure for personnel costs. This restriction does not apply to reallocations of
40 \$~~((10,000))~~20,000 or less.

41 (c) The executive may impose additional limitations on the authority of an agency head
42 appointed by the executive to approve a reallocation within an appropriation unit.

43 (9) For purposes of this section, the term "department" shall include any county
44 agency or office to the extent consistent with RCW 36.40.100. A transfer from the non-

1 departmental division of the current expense fund shall be deemed to occur with the
2 department to which the transfer is made.

3 (10) This section does not authorize budget transfers between departments.
4
5

6 PASSED this ____ day of _____, 2024.
7

8 SNOHOMISH COUNTY COUNCIL
9 Snohomish County, Washington

10
11 _____
12 Council Chair
13

14 ATTEST:
15

16 _____
17 Clerk of the Council
18

19 () APPROVED

20
21 () EMERGENCY

22
23 () VETOED

24 DATE: _____
25
26

27 _____
28 County Executive
29

30 ATTEST:
31

32 _____
33
34 Approved as to form only:
35

36 _____
37 Deputy Prosecuting Attorney
38
39
40
41
42
43
44