

MEMORANDUM

TO: Charter Review Commission
FROM: Stephen Reinig; Administrative Analyst
RE: Background on Signing Authority in Snohomish County
DATE: June 27, 2006

Purpose

The Charter Review Commission is debating the issue of Signing Authority for Elected Department Heads. Earlier this year staff prepared a background paper on grants management in Snohomish County that described the grant writing and approval processes. It provided background on the number of known grant writers in each department.

The Commission is now ready to debate whether the Charter should directly address the issue of assigning contract signing authority to elected department heads. This memorandum describes the basis for the current process as sited in the Charter and County Code.

Status in the Charter

The Charter does not currently delegate signing authority to elected department heads. None of the Home Rule County Charters delegates signing authority to elected department heads.

Signing and approval Authority in the Charter and Snohomish County Code

The County Council

Section 2.20 Powers

- To approve contracts or establish by ordinance methods by which any type of contract shall be approved;

The County Executive

Section 3.20 Powers and Duties of County Executive

- Sign or cause to be signed, on behalf of the county, all claims, deeds, contracts, and other instruments.

To implement these sections of the Charter the county council adopted ordinances implementing Snohomish County Code:

2.10 County Executive Officials This describes functions and roles of the elected executive departments. Contract signing authority is defined as a function of the County Executive. 2.10.0.10(Attached)

2.100 Department of Finance. This chapter describes the roles and responsibilities of the Department of Finance including the establishment of policies and procedures related to budget revenue and expenditure control. The Council vested with this department the responsibility for the maintenance and operation of all financial systems in the county to ensure compliance with laws, rules and regulations. Section 2.100.030 (Attached)

Summary

The County Executive does not have supervisory of day to day operations of elected department heads. On the other hand the County Executive has the authority via ordinance to sign and approve contracts and through the Department of Finance the power and authority to develop policies and procedures for all financial management activities.

Chapter 2.10

COUNTY EXECUTIVE OFFICIALS

2.10.010 Executive functions.

The following functions of government not otherwise provided for in the charter are deemed executive functions and shall be performed by the county executive:

(1) Approval of all bonds and assignments of account running to or for the benefit of the county, including but not limited to: officials and employees bonds, except that the bond of the county executive shall be approved by the county council; cash bonds, bonds issued by a surety company, or assignments of account given to assure performance or maintenance; cash bonds, bonds issued by a surety company, or assignments of accounts to assure performance of conditions incidental to land use activities or to any other license or permit issued by the county; but not including any bond required in any civil or criminal court proceeding;

(2) Approval of change orders and orders for extra work on any contracts in accordance with chapter 3.04 SCC;

(3) Determination that the performance or other consideration to be delivered to the county under the terms of any contract has been performed or delivered; and to accept such performance or other consideration on behalf of the county. The county executive shall keep the county council advised of developments which will unreasonably delay completion of any contract or unreasonably increase the costs thereof;

(4) Approval of all insurance policies and certificates of insurance;

(5) Approval of payrolls of county officials and employees;

(6) Approval of and signing of all licenses to occupy or use Evergreen State Fairgrounds property as provided in SCC 2.32.150; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the contracts, parties, duration, amendments, licenses, permits and special services contracts;

(7) Upon receipt of any claim against the county, or any pleading in connection therewith, the county executive shall immediately forward copies thereof to the prosecuting attorney and the county department involved;

(8) Approval of the bringing of or joining in civil lawsuits seeking damages or injunctive relief in behalf of the county. The county council may also approve the bringing of or joining the county in any lawsuit in behalf of the county;

(9) Approval of budget transfers as provided in chapter 4.26 SCC as it now exists or is hereafter amended;

(10) Approval of escrow agreements on retained percentages as provided in RCW 60.28.010;

(11) Approval of all permits and licenses affecting any property under the jurisdiction of the department of parks and recreation, including deeds of right to use land for public recreation purposes and hazardous substances certifications required for property acquired with funds granted by the interagency committee for outdoor recreation (IAC), and declarations and other documents imposing protective covenants, conditions, and other restrictions on property acquired with funds granted by the state conservation futures program; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the contracts, parties, duration, amendments, licenses, permits and special services contracts;

(12) Approval of all agreements with any cities or towns of Snohomish county of the county jail or district court filing fees; PROVIDED, That the county council by resolution has previously established the rates to be charged and other terms of such agreements and has approved the forms of contracts to be utilized. The county executive shall submit to the county council an annual report not later than February 15th of each year showing rates and effective dates of such contracts approved by the county executive. Not later than December 1st of each year, the county executive shall submit to the county council the forms of contracts to be used on such agreements for the following year. Rates and terms to be used in such contracts shall be reviewed not less than once a year by the county council;

(13) Approval and acceptance of all contracts with landowners and/or developers required by or as a condition of any comprehensive plan amendment, rezone, variance, conditional use permit, plat or replat or any other land use control, final approval thereof which has been given by the county council or the hearing examiner; PROVIDED, That all such contracts shall be approved by the hearing examiner prior to approval by the county executive; and the county executive shall submit to the county council an annual report, due not later than February 15th of each year, showing the names of parties and the general purposes of such contracts as have been approved by the executive;

(14) Approval of all licenses to occupy, use or access the Snohomish County Airport and all airport leases; PROVIDED, That annually the county council by motion will establish the rates to be charged and other terms of any such lease and approve the form of lease utilized which rates, terms and form may be changed from time to time by the county council; and PROVIDED, FURTHER, That the county executive shall submit an annual report to the county council, not later than February 15th of each year, showing the names of parties, rents, reserve, areas rented, and time period of each such lease and license. Any lease or license executed pursuant to this section shall be deemed to be with the approval of the county council as required by chapter 15.04 SCC;

(15) Approval of contracts and contract amendments relating to the department of human services as set out in SCC 2.400.065;

(16) Approval of contracts with the cities, towns, or other municipal subdivisions for the purchase of gasoline, diesel oil or other petroleum products, and contracts for street or road maintenance with counties, cities, or towns; PROVIDED, That the county council has approved the schedule of charges to be made for various items of maintenance and the forms of contract to be used. The county executive shall submit an annual report to the county council, not later than February 15th of each year, showing the parties' services and charges on such contracts;

(17) Approval of contracts (city-county agreements) for grants in aid and for any projects previously approved in the annual or six year road program with the Washington State Department of Transportation; PROVIDED, That the county executive shall submit to the county council an annual report, not later than February 15th of each year summarizing such applications and contracts;

(18) Approving and signing public disclosure reports for lobbying activities by county officials and employees as required by chapter 42.17 RCW;

(19) Approve haul route agreements with other public agencies or contractors with public agencies permitting use of designated county roads, or sections thereof for detour routes or moving of heavy equipment or materials necessitated by the performance of a public works contract; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the contracts, parties, duration, amendments, licenses, permits and special service contracts;

(20) Approval of vouchers for payment of all claims presented against the county by persons furnishing goods or materials, rendering services or performing labor, or for any other contractual purpose as well as employee reimbursement claims for allowable expenses. Prior to approval by the county executive, all claims shall be certified for payment by the county auditing officer;

(21) Approval of agreements between the state and county for the purpose of participating in state work experience programs;

(22) Approval of waste reduction and recycling grant contracts; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the contracts, parties, duration, amendments, licenses, permits and special service contracts;

(23) Approval of grants and other contracts and contract amendments implementing programs or projects administered by the Office of Housing and Community Development, Department of Planning and Development Services; PROVIDED, The county council has approved necessary contracts with state, federal, or other sources of funds, if any funds from such sources are used, whether or not such sources of funds are

used, and the county council has appropriated funds for such programs or projects; and PROVIDED FURTHER, That the county executive shall submit to the county council an annual report, not later than February 15th of each year, showing the parties, contract amount, and purpose of each contract and contract amendment approved and signed by the county executive under this section;

(24) Approval of contracts and contract amendments implementing programs or projects administered by the juvenile court; PROVIDED, The county council has approved necessary contracts with state, federal, or other sources of funds, if any funds from such sources are used, whether or not such sources of funds are used, and the county council has appropriated funds for such programs or projects; and PROVIDED FURTHER, That the county executive shall submit to the county council an annual report, not later than February 15th of each year, showing the parties, contract amount, and purpose of each contract and contract amendment approved and signed by the county executive under this section;

(25) Approval of contracts and contract amendments implementing programs or projects administered by the department of planning and development services; PROVIDED, The county council has approved necessary contracts with state, federal, or other sources of funds, if any funds from such sources are used, whether or not such sources of funds are used, and the county council has appropriated funds for such programs or projects; and PROVIDED FURTHER, That the division shall submit to the county council an annual report, not later than February 15th of each year, showing the parties, contract amount, and purpose of each contract and contract amendment approved and signed by the county executive;

(26) Approval and submission of all applications for grants on behalf of the county unless the granting agency requires approval of such applications by the county council;

(27) Approval of contracts on behalf of the county for funds contributed to the county by grants, entitlements and shared revenue of every kind and nature; which do not obligate the county monetarily and implement programs, projects, or functions that the county council has specifically authorized by motion or ordinance; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the parties, contract amount, and purpose of each contract approved and signed by the county executive under this section;

(28) Approval of contracts on behalf of the county for funds contributed to the county by grants that require match funds up to \$50,000 which implement programs, projects, or functions the county council has specifically authorized by motion or ordinance; PROVIDED, That the county executive shall submit an annual report to the county council not later than February 15th of each year, showing the parties, contract amount, and purpose of each contract approved and signed by the county executive under this section.

(29) Approval of purchase and other contracts on behalf of the county that are

recommended by the Snohomish county arts commission pursuant to chapter 2.95 SCC, including but not limited to contracts limiting the use of contributions to the arts fund and contracts providing for the purchase or use of works of art, provided that such contracts comply with SCC 3.04.140 concerning award and execution of contracts.

(Added Ord. 80-032, July 14, 1980; Ord. 80-097, Nov. 10, 1980; Ord. 81-017, Mar. 11, 1981; Ord. 81-086, Sept. 2, 1981; Ord. 82-048, July 7, 1982; Ord. 82-098, Oct. 4, 1982; Ord. 84-147, Nov. 30, 1984; Ord. 88-011, Mar. 30, 1988; Amended Ord. 89-029, § 1, May 17, 1989; Amended Ord. 89-060, July 12, 1989; Amended Ord. 90-214, January 16, 1991; Amended Ord. 91-047, April 24, 1991; Amended Ord. 92-001, January 29, 1992; Amended Ord. 92-065, July 8, 1992; Amended Ord. 92-067, July 8, 1992; Amended Ord. 92-076, July 22, 1992; Amended Ord. 92-087, Aug 19, 1992; Amended Ord. 92-132, § 1, Nov. 18, 1992; Amended Ord. 93-122, Dec. 1, 1993, Eff date Dec. 11, 1993; Ord. 95-004, § 12, Feb. 15, 1995, Eff date Feb. 27, 1995; Amended Ord. 97-094, § 1, Oct. 22, 1997, Eff date Nov. 3, 1997; Amended Ord 00-026, June 7, 2000, Eff date June 17, 2000; Amended Ord. 04-063, July 28, 2004, Eff date Aug. 9, 2004).

2.10.020 Assessor functions.

Except as otherwise delegated or restricted by ordinance, the county assessor shall have all the powers, authorities and duties granted to and imposed upon an assessor by state law.

(Added Ord. 01-031, May 9, 2001, Eff date May 20, 2001).

2.10.030 Sheriff functions.

Except as otherwise delegated or restricted by ordinance, the county sheriff shall have all the powers, authorities and duties granted to and imposed upon a sheriff by state law.

(Added Ord. 01-031, May 9, 2001, Eff date May 20, 2001).

2.10.035 Sheriff's fees established.

As authorized by RCW 36.18.040(3), the sheriff shall collect the following fees for official services:

- (1) For service of each summons and complaint, notice and complaint, summons and petition, and notice of small claim on one defendant at any location, thirty dollars, and on two or more defendants at the same residence, forty dollars, besides mileage;
- (2) For making a return, besides mileage actually traveled, twenty-three dollars;
- (3) For levying each writ of attachment or writ of execution upon real or personal property, besides mileage, sixty-seven dollars per hour;
- (4) For filing a copy of a writ of attachment or writ of execution with auditor, twenty dollars plus auditor's filing fee;
- (5) For serving a writ of possession or restitution without aid of the county, besides mileage, forty-six dollars;
- (6) For serving a writ of possession or restitution with aid of the county, besides

- mileage, eighty-seven dollars plus sixty-seven dollars for each hour after one hour;
- (7) For serving an arrest warrant in any action or proceeding, besides mileage, sixty-seven dollars;
 - (8) For executing any other writ or process in a civil action or proceeding, besides mileage, sixty-seven dollars per hour;
 - (9) For each mile actually and necessarily traveled in going to or returning from any place of service, or attempted service, fifty cents per mile with a ten dollar minimum mileage charge;
 - (10) For making a deed to lands sold upon execution or order of sale or other decree of court, to be paid by the purchaser, sixty-seven dollars;
 - (11) For making copies of papers when sufficient copies are not furnished, two dollars for first page and one dollar per each additional page;
 - (12) For the service of any other document and supporting papers for which no other fee is provided for herein, forty-six dollars;
 - (13) For posting a notice of sale, or postponement, fifteen dollars besides mileage;
 - (14) For certificate or bill of sale of property, or certificate of redemption, sixty-seven dollars;
 - (15) For conducting a sale of property, sixty-seven dollars per hour spent at a sheriff's sale;
 - (16) For notarizing documents, seven dollars and fifty cents for each document;
 - (17) For fingerprinting for non-criminal purposes, ten dollars for each person for up to two sets, three dollars for each additional set;
 - (18) For mailing required by statute, whether regular, certified, or registered, the actual cost of postage;
 - (19) For an internal criminal history records check, ten dollars;
 - (20) For the reproduction of audio, visual, or photographic material, to include magnetic microfilming, the actual cost including personnel time.

(Added Ord.04-112, November 22, 2004, Eff date Jan. 1, 2005)

2.10.040 Clerk functions.

Except as otherwise delegated or restricted by ordinance, the county clerk shall have all the powers, authorities and duties granted to and imposed upon a county clerk by state law.

(Added Ord. 01-031, May 9, 2001, Eff date May 20, 2001).

Chapter 2.100

DEPARTMENT OF FINANCE

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 to the end that all revenues, expenditures, receipts, disbursements, resources and obligations of county government shall be properly and systematically accounted for. 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 budgetary and accounting systems, providing financial reports to management promoting coordinated financial management.

(Added Ord. 82-133, § 2, Dec. 29, 1982; Amended Ord. 83-154 § 1, Dec. 23, 1983; Amended Ord. 86-005, February 5, 1986; Amended Ord. 01-064, August 29, 2001, Eff date Sept. 10, 2001).

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 Title 3A SCC and amendments thereto.
- (4) "Exempt personnel system" means the policies and procedures contained in chapter 3.68 SCC 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.
- (7) "Organizational unit" means a programmatic division within agencies of county government.
- (8) "Budget revision" means budget transfers and emergency and supplemental appropriations that occur subsequent to adoption of the annual budget.

(9) "GASB" means the governmental accounting standards board established by financial accounting foundation.

(10) "Cash management" means the receipting and depositing of money, custody of money and securities, disbursement of funds upon proper authorization, control and management of banking services and agreements, including other forms of financial transactions or services offered through banking agreements, and investment of cash.

(Added Ord. 82-133, § 2, adopted December 29, 1982; Amended Ord. 86-005, February 5, 1986; Amended Ord. 96-049 § 2, July 10, 1996, Eff. date July 22, 1996; Amended Ord. 01-064, Amended Ord. 01-064, August 29, 2001, Eff date September 10, 2001).

2.100.030 Authority and function.

The department shall have the authority to 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 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 the county shall furnish the department with information and records that the director may request as he deems necessary to further the purposes of this chapter. 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) Develop and implement financial control systems for the receipt and disbursement of all public funds of the county not expressly required by other ordinances to be received or disbursed by some other agency. The established financial controls shall provide for authentication and certification by the department head or the department head's designee that the services have been rendered or the materials have been furnished or, in the case of loans or grants, that the loans or grants are authorized by law or, in the case of payments for services to be performed, that a written contract for such services is currently in effect and available for review;

(3) Assist in establishing and maintaining efficient cash management procedures. The department shall assure compliance with established cash management procedures by county departments;

(4) Manage the county's debt obligations;

- (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).