

ORDINANCE NO. 81 1977

AN ORDINANCE

relating to the Clallam County budget,
establishing the form, schedule, responsibilities,
procedures and contents of the budget;
and adopting a chapter in the Clallam County Code. (C.C.C.)

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

CHAPTER 5.16

BUDGET

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(new section)

C.C.C. 5.16.010 Purpose. This chapter establishes the procedures, form, schedule and responsibilities for preparation and adoption of the Clallam County budget; will aid the establishment of a fiscally sound budgeting and reporting system under which all county

activities shall be administered; and seeks to improve coordination between those persons and organizations who are responsible for the operation of the fiscal system.

(new section)

C.C.C. 5.16.020 Definitions. The following words and terms as used in this chapter shall, unless the context clearly indicates otherwise, have the meanings as follows:

(1) "Agency". Every County office, officer, institution, whether educational, correctional or other, and every county department, division, board and commission, except as otherwise provided in this ordinance.

(2) "Appropriation". An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for specific purposes.

(3) "Appropriation Ordinance". That ordinance which establishes the appropriations for a fiscal year.

(4) "Budget". A proposed plan of expenditures for a given period or purpose and the proposed means for financing these expenditures.

(5) "Budget, Accounting, and Reporting System (BARS)". The system employed by the Washington State Auditor for use by county governments. The concepts, procedures and definitions of the BARS system shall, when not in conflict with this Chapter, be used for the interpretation and application of this Chapter.

(6) "Budget Document". The formal, written, comprehensive financial program presented by the Administrative Coordinator to the County Commissioners, including the budget and the budget message.

(7) "Capital Improvement Project". Acquisition of sites, easements, rights of way or improvements thereon or appurtenances thereto, construction and initial equipment, reconstruction, demolition or major alteration of new or presently owned capital assets.

(8) "Commissioners". The Board of Clallam County Commissioners.

(9) "Deficit". The excess of expenditures over revenues during an accounting period, or an accumulation of such excesses over a

period of years.

(10) "Expenditures". Where the accounts are kept on the accrual basis or the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, actual cash disbursements for these purposes.

(11) "Fiscal Year". The calendar year, commencing January 1 and ending on December 31.

(12) "Fund". An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or limitations.

(13) "Fund Balance". The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

(14) "Goal". A statement of broad direction, purpose, or intent based on the identified needs of the County and the public.

(15) "Program". The definition of resources and efforts committed to satisfying a public need. The extent to which the public need is satisfied is measured by the effectiveness of the process in fulfilling the needs as expressed in explicit objectives. A program represents a group of interdependent, closely-related activities contributing to a defined objective or group of related objectives. It represents an intra- inter-organizational planned effort established to meet goals and objectives of the County.

(16) "Public Need". Those public services found to be required to maintain the health, safety and well-being of the general citizenry.

(17) "Revenue". The addition to assets which does not increase any liability, nor represent the recovery of an expenditure, nor the

cancellation of certain liabilities on a decrease in assets nor a contribution to fund capital in enterprise and intragovernmental service funds.

(new section)

C.C.C. 5.16.030 Budget - Contents. The budget shall set forth the complete financial plan for the ensuing fiscal year and shall include the following:

A. Revenues.

- 1) Estimated revenues by fund and by source from taxation for the ensuing fiscal year;
- 2) Estimated revenues by fund and by source from other than taxation;
- 3) Actual receipts for the first six (6) months (January 1 - June 30) of the current fiscal year.
- 4) Actual receipts for the last completed fiscal year by fund and by source.
- 5) Estimated fund balance or deficit for current fiscal year by fund; and,
- 6) Such additional information dealing with revenues as the Administrative Coordinator and/or the Commissioners shall deem pertinent and useful.

B. Expenditures.

- 1) Estimated expenditures in a comparable form by fund, program, project, and/or object of expense for the ensuing fiscal year;
 - 2) Actual expenditures for the first six (6) months (January 1 - June 30) of the current fiscal year;
 - 3) Actual expenditures for the previous fiscal year;
 - 4) The appropriation for the current fiscal year;
 - 5) The estimated expenditures for the current fiscal year;
- and,
- 6) Such additional information dealing with expenditures as the Administrative Coordinator and/or the Commissioners shall deem pertinent and useful.

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C. Capital Improvement Program.

1) Estimated expenditures for capital improvements for at least the next six (6) fiscal years by program; and,

2) Expenditures planned for current, pending, or proposed capital improvement projects during the fiscal year, classified according to proposed source of funds, whether from appropriation or issuance of bonds.

D. Anticipated Balances. If the estimated revenues in the Current Expense, Special Revenue, or Debt Service Funds for the next ensuing fiscal year, together with the fund balance for the current fiscal year, exceed the applicable appropriations proposed by the Administrative Coordinator for the next ensuing fiscal period, the Administrative Coordinator shall include in the budget message his/her recommendations for the use of said excess for the reduction of indebtedness, for the reduction of taxation, or for other purpose as in his/her discretion shall serve the best interests of the County, in accordance with the statement set forth in Chapter 15.16.060.

E. Anticipated Deficits. If, for any application fund, the estimated revenues for the next ensuing fiscal year, together with the fund balance for the current fiscal year, shall be less than the aggregate of appropriations proposed by the Administrative Coordinator for the next ensuing fiscal period, the Administrative Coordinator shall include in his/her proposals a suggested manner in which the anticipated deficit shall be met, whether by an increase in the indebtedness of the County, by imposition of new taxes, by increase of tax rate, or any like manner.

F. Supporting Information.

1) Justification for revenues and expenditures shall be presented in detail when necessary to explain changes of established practices, unique fiscal practices and new sources of revenue or expenditure patterns. The Administrative Coordinator may present any other information for any other purposes as he/she may deem useful in explaining or supporting the budget;

2) Expenditures and Revenues for non-budgeted departments and programs;

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3) Agency workload information; PROVIDED that this information shall be required commencing with the 1979 budget message;

4) Capital improvement program information; PROVIDED that this information shall be required commencing with the 1979 budget message and shall include:

a) A statement of purpose and estimated total cost for each project for which expenditures are planned during the ensuing fiscal year;

b) Original estimated cost of the project;

c) Revised project cost estimates;

d) Amount actually expended for the project as of June 30 of the current fiscal year; and,

e) Previous appropriations for the project.

(new section)

C.C.C. 5.16.040 Budget - Limitations. In budget and appropriations ordinances adopted by the County Commissioners pursuant to C.C.C. 15.16.110, the total expenditures shall not be greater than the total revenues.

(new section)

C.C.C. 5.16.050 Budget Message - Contents. The budget message shall explain the budget in fiscal terms, in terms of goals to be accomplished, in terms of programs, in terms of a capital improvement program, and shall relate the requested appropriations and the budget to the Comprehensive Plan of the County.

(new section)

C.C.C. 5.16.060 Budget Preparation - Commissioners. At least one hundred eighty (180) days prior to the beginning of the fiscal year, a statement of goals, policies, objectives, and priorities will be presented to the Administrative Coordinator by the Board of Clallam County Commissioners, which statement shall be used by the Administrative Coordinator in developing his/her proposed budget and budget message.

(new section)

C.C.C. 5.16.070 Budget Preparation - Agencies. At least one hundred forty-five (145) days prior to the end of the fiscal year, all agencies of county government shall submit to the Administrative Coordinator their budget estimates with such other information as the Administrative Coordinator deems necessary to prepare the budget.

(new section)

C.C.C. 5.16.080 Budget Preparation - Administrative Coordinator.

A. Prior to presentation of his/her proposed budget and budget message to the County Commissioners, the Administrative Coordinator may require hearings on all agency requests for expenditures and revenues, to enable him/her to make determinations as to his/her recommendation for the need, value or usefulness of goals or programs of agencies. The Administrative Coordinator may require the attendance of proper agency officials at his/her hearings, and it shall be their duty, at those hearings and upon request, to disclose such information as may be required to enable the Administrative Coordinator to arrive at his/her final recommendations on the budget.

B. ~~The~~ Administrative Coordinator shall prepare and present a complete annual budget document, including proposed current expense and capital budget appropriation ordinances, and proposed tax and revenue ordinances necessary to raise sufficient revenue to balance the budget, to the Commissioners no later than seventy-five (75) days prior to the end of the fiscal year. The proposed appropriation ordinances shall specify by fund, program, project and/or agency the expenditure levels for the ensuing budget year.

Copies of the budget document shall be delivered to the County Auditor and to each Commissioner.

(new section)

C.C.C. 5.16.090 Budget - Availability to Public. At least ten (10) days prior to the public hearing on the budget, scheduled by the Commissioners pursuant to C.C.C. 15.16.100 (2), the budget message

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and supporting tables shall be furnished to any interest person upon request, and copies of the budget shall be furnished for a reasonable fee as established by ordinance and shall be available for public inspection.

(new section)

C.C.C. 5.16.100 Budget Hearings.

(1) Review of Administrator's Budget. The Commissioners shall review the proposed appropriation ordinance and shall make any changes or additions they deem necessary.

(2) Commissioners' Budget Hearings. The Commissioners shall, upon due notice, hold a public hearing or hearings as they deem necessary. The Commissioners, in considering the budget proposed by the Administrative Coordinator, may delete or add items, may reduce or increase items, and may add provisions restricting the expenditure of funds.

(new section)

C.C.C. 5.16.110 Appropriation Ordinance Adoption.

(1) Upon completion of the budget hearings, the Commissioners shall adopt an appropriation ordinance granting authority to make expenditures and to incur obligations, and the Commissioners may attach an accompanying statement specifying legislative intent.

(2) The Commissioners' Office shall be responsible for the printing and distribution of the final adopted budget.

(new section)

C.C.C. 5.16.120 Lapse of Appropriations. Unless otherwise provided in the appropriation ordinances, all appropriations shall lapse at the end of the fiscal year to the extent that they have not been expended or lawfully obligated. Any remaining unexpended and unobligated balance of appropriations shall revert to the fund from which the appropriation was made. An appropriation in the capital budget appropriation shall lapse when the project has been completed or abandoned or when no expenditure or encumbrance has been made for

three (3) years.

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(new section)

C.C.C. 5.16.130 Illegal Expenditures and Contracts

No agency shall expend or contract to expend any money or incur any liability in excess of the amount appropriated. Any contract made in violation of this section shall be null and void; and any officer, agent, or employee of the county knowingly responsible shall be personally liable to anyone damaged by his action; Provided, However, that the Commissioners may ratify such illegal expenditure or contract.

Agencies may, with the approval of the Commissioners by ordinance, enter into contracts requiring the payment of funds from appropriations of subsequent fiscal years; provided, that contracts requiring the payment of funds from subsequent fiscal years of a total value of less than One Thousand Dollars (\$1,000), may be approved by the Commissioners by resolution. Real property shall not be leased to the County for more than one (1) year unless it is included in a capital budget appropriated ordinance.

(new section)

C.C.C. 5.16.140 Conflict with State or Federal Law. If any part of this ordinance shall be found to be in conflict with state or federal requirements which are a prescribed condition to the allocation of state or federal funds to the County, such conflicting part of this ordinance is hereby declared to be inoperative solely to the extent of such conflict and with respect to the agencies directly affected, and such finding or determination shall not affect the operation of the remainder of this ordinance in its application to the agencies concerned.

(new section)

C.C.C. 5.16.150 Severability. If any section, sub-section, paragraph, sentence, clause, or phrase of this chapter is for any reason held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance; it being herein expressly declared that this chapter and each section, sub-section, paragraph, sentence, clause and phrase thereof would have been adopted irrespective

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of the fact that any one (1) or more other sections, sub-sections, paragraphs, sentences, clauses, or phrases be declared invalid or unconstitutional.

ADOPTED THIS 13th DAY OF December, 1977.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Howard V. Doherty, Jr.
Howard V. Doherty, Jr., Chairman

Dick Lotzgesell
Dick Lotzgesell

Ronald N. Richards
Ronald N. Richards

ATTEST:

Alice C. Thorne
Alice C. Thorne,
Auditor and
Clerk of the Board

Approved as to Form:

Prosecuting Attorney