

**ORDINANCE NO. 2013-12-936**

**AN ORDINANCE ADDING THE GENERAL FUND RESERVE TO THE FUND STRUCTURE OF THE CITY OF WHITE SALMON, WASHINGTON.**

**WHEREAS**, the number of funds established by ordinance has a need to be updated due to revised financial needs of the City of White Salmon leading to the addition of restricted funds.

**NOW THEREFORE**, THE CITY COUNCIL OF THE CITY OF WHITE SALMON DO HEREBY ORDAIN as follows:

**SECTION 1.** WSMC Ch. 3.24 is hereby amended as follows:

Key: Deleted = ~~strikethrough~~

Added = underlined

**Chapter 3.24 FUNDS**

Sections:

- 3.24.010 Claims Fund
- 3.24.030 Fire Reserve Fund
- 3.24.031 Police Vehicle Reserve Fund
- 3.24.040 Refuse Reserve Fund
- 3.24.041 Refuse O&M Reserve Fund
- 3.24.075 Municipal Capital Improvements Fund
- 3.24.090 General Government Reserve Fund
- 3.24.100 Payroll Fund
- 3.24.110 Refuse Management Fund
- 3.24.120 Street Fund
- 3.24.151 Water Bond Redemption Fund
- 3.24.152 Water Bond Reserve Fund
- 3.24.153 Wastewater Bond Redemption Fund
- 3.24.154 Wastewater Bond Reserve Fund
- 3.24.160 Real Estate Acquisition Fund
- 3.24.170 Treatment Plant Reserve Fund
- 3.24.171 Wastewater Reserve Fund
- 3.24.200 Swimming Pool Reserve Fund, Petty Cash and Pool and City Hall Change Fund
- 3.24.220 Water Rights Acquisition Fund

**3.24.010 Claims fund.**

There is created and established a fund to be designated as "claims fund." Money shall be placed in said fund from time to time through transfers from other city funds containing appropriations in the annual

budget and amendments thereto, to meet expenditures relating to approved claims. Expenditures from said fund shall be made by the issuance of bank checks. Bank checks shall be drawn on the bank which is designated as the official city depository. Two signatures shall be required on all bank checks drawn against the claim fund in accordance with RCW 35A.12.170.

### **3.24.030 Fire reserve fund.**

A fund entitled "fire reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for equipment and other capital items associated with and used in the fire department.

### **3.24.031 Police vehicle reserve fund.**

A fund entitled "police vehicle reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the police department.

### **3.24.040 Refuse reserve fund.**

A fund entitled "refuse reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for equipment and capital items associated with and used in the collection of garbage.

### **3.24.041 Refuse O&M reserve fund.**

A fund entitled "refuse O&M reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for maintenance and operation expenditures associated with and used in the collection of garbage.

### **3.24.075 Municipal capital improvements fund.**

There is established a separate fund of the city called a "municipal capital improvements fund." The fund shall be used for capital improvements to the city as shall be designated by the city council.

### **3.24.090 General Government Reserve Fund.**

A fund entitled "General Government Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for emergency purposes as determined and approved by Council. It shall not be used for recurring costs, general operating costs or planned capital items. It may be used for interfund loans provided that the interest rate is a minimum of two (2%) percentage points above the Local Government Investment Pool earnings rate and the loan must not exceed a payback period of five years, although it is recommended not to exceed 36 months.

### **3.24.100 Payroll fund.**

There is created and established a fund to be designated as "payroll fund," money shall be placed in said fund from time to time through transfers from other city funds containing payroll appropriations in the annual budget and amendments thereto. Expenditures from said fund shall be made by the issuance of bank checks. Bank checks shall be drawn on the bank which is designated as the official city depository. Two signatures shall be required on all bank checks drawn against the payroll fund in accordance with RCW 35A.12.170.

### **3.24.110 Refuse management fund.**

There is created a fund to be hereafter known as the "refuse management fund," as a separate fund entity for all garbage and solid waste purposes, and the current expense fund heretofore utilized for such purposes of solid waste and garbage utilization is extinguished. The clerk/treasurer of the city is authorized to effectuate all transfers on the municipal corporate books necessary to effectuate such purpose.

### **3.24.120 Street fund.**

The street fund shall receive all moneys derived from the state pursuant to the one-half cent gas tax increase by the legislative enactment of the state prior to ordinance codified in this section. Such funds shall be used for the sole and express purpose as designated by law, and for no other purpose. Further, the city clerk/treasurer shall be and is hereby authorized to establish and create such funds upon the books and records of the city, and shall be authorized and directed to issue warrants for expenditures for such purposes as hereinabove outlined from time to time.

### **3.24.151 Water bond redemption fund.**

There is created by the ordinance codified in this section a fund to be known as the "water bond redemption fund." Which fund exists for the purpose of receiving all funds required by law to pay back the debt established in the soliciting of said bonds, and the city clerk/treasurer is directed to make such transfer and execute such transfer on the books of the city from the water fund into the water bond redemption fund.

### **3.24.152 Water bond reserve fund.**

There is created by the ordinance codified in this section a fund to be known as the "water bond reserve fund." This fund exists as required in the bond documents referenced in the water bond redemption fund.

### **3.24.153 Wastewater bond redemption fund.**

There is created by the ordinance codified in this section a fund to be known as the "wastewater bond redemption fund." Which fund exists for the purpose of receiving all funds required by law to pay back the debt established in the soliciting of said bonds, and the city clerk/treasurer is directed to make such transfer and execute such transfer on the books of the city from the wastewater fund into the wastewater bond redemption fund.

### **3.24.154 Wastewater bond reserve fund.**

There is created by the ordinance codified in this section a fund to be known as the "wastewater bond reserve fund." This fund exists as required in the bond documents referenced in the wastewater bond redemption fund.

### **3.24.160 Real estate acquisition fund.**

A fund entitled the "real estate acquisition fund" is established under the existing accounting and budgetary system of the city. The money in such fund shall be for the acquisition of real estate for the benefit of the city as shall be approved by the city council.

### **3.24.170 Treatment plant reserve fund.**

A fund to be known as "treatment plant reserve fund" is created. The purpose of the fund is to hold any moneys collected from sewer connection fees and usage fees which are allocated to the fund. The fund shall be used for construction of improvements, so long as the city utilizes the City of Bingen wastewater treatment plant, to the wastewater treatment plant used by the city and for a bond reserve fund required for the construction of such improvements. The use of these funds shall be collected and expended in accordance with the interlocal agreement with the City of Bingen for the wastewater treatment plant. Any interest accrued on the fund shall be credited to the fund.

### **3.24.171 Wastewater reserve fund.**

A fund to be known as the "wastewater reserve fund" is created. The purpose of the fund is to hold any moneys collected from sewer connection fees and usage fees which are allocated to the fund. The fund shall be used for construction of improvements to the wastewater system used by the city and for a bond reserve fund required for the construction of such improvements. Any interest accrued on the fund shall be credited to the fund.

### **3.24.200 Swimming pool reserve fund, petty cash and pool and city hall change fund.**

A fund to be known as the "swimming pool reserve fund" is created. The interest accrued in the swimming pool reserve fund shall remain in the respective fund. There shall be a petty cash fund at city hall in the amount of twenty-five dollars. From the month of June through August, there shall be a temporary change fund at the swimming pool in the amount of fifty dollars or as otherwise approved by council resolution. There shall also be established a change fund at city hall in the amount of one hundred fifty dollars per drawer with the number or drawers to be set by resolution. The city clerk/treasurer is authorized to make such transfers and budget revisions to reflect the interest of the city council as contained in this section.

### **3.24.220 Water rights acquisition fund.**

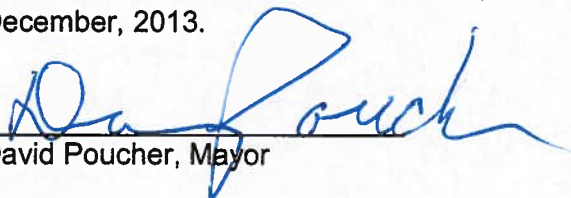
A fund to be known as the "water rights acquisition fund" is hereby created. Funds designated by the council by ordinance to be allocated to the water rights acquisitions fund shall be placed in this fund, and all interest accruing to this fund shall be transferred at least annually to the general fund. The water rights acquisition fund shall be used for the purchase or lease of water rights for the city. Funds may further be used for legal or administrative expenses directly attributable to the acquisition and retention of water rights for the city.

**Section 2: Severability.**


That if any clause, section, or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

**Section 3: Effective Date.** This ordinance shall take effect five days following the date of its publication by summary.

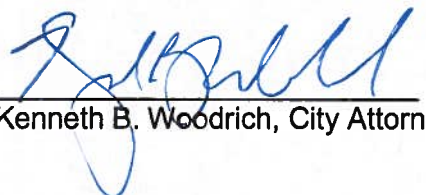
PASSED by the City Council of the City of White Salmon at its regular meeting this 18<sup>th</sup> day of December, 2013.

  
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David Poucher, Mayor

ATTEST:

  
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Leana Johnson, Clerk/Treasurer

APPROVED AS TO FORM:

  
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Kenneth B. Woodrich, City Attorney