

**City of White Salmon
Ordinance 2024-07-1165**

AN ORDINANCE AMENDING WHITE SALMON MUNICIPAL CODE TITLE 3 CHAPTER 24 FUNDS FOR THE CITY OF WHITE SALMON, WASHINGTON, INCLUDING SERVABILITY DATE.

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; and

WHEREAS, the police department is in need of a general reserve fund to plan for capital expenses not related to the purchase of vehicles; and

WHEREAS, the city no longer operates the “Swimming pool reserve fund, petty cash and pool and city hall change fund”; and

WHEREAS, the city no longer operates the “Real estate acquisition fund”; and

WHEREAS, the city council desires to expand the “New Pool Construction Fund” to include any Park and Recreation projects that come forward; and

WHEREAS, the city council desires to have Public Work Vehicle Reserve Funds to begin planning for Public Work Vehicle Replacement;

WHEREAS, the city council desires to create an “Emergency Response Fund” to be financially ready with cash on hand for potential future wildfire or disaster recovery where there may be a significant delay in receiving federal or state recovery funds, or if infrastructure is destroyed and there is an immediate need for cash to keep recovery efforts moving forward;

NOW, THEREFORE, the City Council of the City of White Salmon do ordain as follows:

That the following amendments be made to White Salmon Municipal Code Title 3, Chapter 24 Funds:

SECTION 1. Amendment to Title 3, Chapter 24, The City hereby repeals WSMC 03.24 and adopts the following to be codified as WSMC 03.24 Funds:

Key: ~~**Bold and Strike through**~~ means repealed.

Bold and underline means new.

Chapter 3.24	FUNDS
3.24.010	Claims fund.
3.24.030	Fire reserve fund.
3.24.031	Police vehicle reserve fund.
3.24.040	Reserved. <u>Police General Reserve</u>
3.24.041	Reserved.
3.24.075	Municipal capital improvements fund.
3.24.090	General Government Reserve Fund.
<u>3.24.095</u>	<u>Emergency Response Fund</u>
3.24.100	Payroll fund.

3.24.110	Reserved. <u>General Fund Public Works Vehicle Reserve Fund</u>
<u>3.24.115</u>	<u>LOCAL Bond Fund</u>
3.24.120	Street fund.
<u>3.24.123</u>	<u>Street Fund Public Works Vehicle Replacement Fund</u>
3.24.125	Transportation improvement 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.
3.24.155	Water short-lived asset reserve fund.
	Real estate acquisition fund. <u>Water Fund Public Works vehicle Reserve Fund</u>
3.24.160	<u>Fund</u>
3.24.170	Treatment plant reserve fund.
3.24.171	Wastewater reserve fund.
<u>3.24.175</u>	<u>Wastewater Fund Public Works Vehicle Reserve Fund</u>
	Swimming pool reserve fund, petty cash and pool and city hall change fund.
3.24.200	<u>Reserved.</u>
3.24.205	New pool construction fund. <u>Park and Recreation Fund</u>
3.24.210	Drug investigation fund.
<u>3.24.215</u>	<u>Water Construction, Loan Fund</u>
3.24.220	Water rights acquisition fund.
3.24.225	USDA rural development, loan 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 Reserved-Police General Reserve Fund

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

department as determined by the Police Chief.

3.24.041 Reserved.

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.~~

There is established a separate fund of the city called a "municipal capital improvements fund." The fund shall receive the restricted revenue from the Real Estate Excise Taxes and 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 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 thirty-six months.

3.24.095 Emergency Response Fund.

A fund entitled "Emergency Response Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for emergency purposes related to wildfire recovery and disaster recovery as determined and approved by Council. It shall not be used for recurring costs, general operating costs or planned capital items.

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 ~~Reserved.~~ General Fund Public Work Vehicle Reserve Fund

A fund entitled "General Fund Public Work 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 public works general department.

3.24.115 LOCAL Bond Fund

A fund entitled "LOCAL Bond Fund" is established under the existing accounting and budgetary system of the city. The purpose of this fund is to pay account for all financial transaction related to the City of White Salmon LOCAL Bonds.

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.

3.24.123 Street Fund Public Work Vehicle Reserve Fund

A fund entitled "Street Fund Public Work 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 public works street department.

3.24.125 Transportation improvement fund.

A fund to be known as the "transportation improvement fund" is created. The purpose of this fund is to hold any money generated by the White Salmon Transportation Benefit District. The funds shall be used for transportation improvements that construct, reconstruct, preserve, maintain and operated the planned and/or existing transportation infrastructure of the district, consistent with the requirements of RCW 36.73. Any interest accrued by the fund shall be credited to the fund.

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.

3.24.155 Water short-lived asset reserve fund.

There is created by the ordinance codified in this section a fund to be known as the "water short-lived asset reserve fund." This fund exists as required in the bond documents referenced in the water bond redemption fund and may be used from time to time to replace short-lived assets of the water system.

3.24.160 Real estate acquisition fund- Water Fund Public Works Vehicle Reserve 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.~~

A fund entitled "Water Fund Public Work 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 public works water department.

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.

3.24.175 Wastewater Fund Public Works Vehicle Reserve Fund

A fund entitled "Wastewater Fund Public Work 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 public works wastewater department.

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

~~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.~~

3.24.205 New pool construction fund. Park and Recreation Fund

There is created and established a fund to be designated as the "~~new pool construction fund.~~ **Park and Recreation Fund**". The purpose of this fund is to hold any ~~money monies~~ collected by donations, grants, loans, or bonds for the construction of a new pool **and any additional park or recreation capital improvement projects identified by council.** The funds shall be used **for contribution to a new community pool or other park related projects that council deems appropriate.** ~~for construction of a new city pool.~~ Any interest accrued on the fund shall be credited to the fund.

3.24.210 Drug investigation fund.

A fund entitled "drug investigation fund" is established under the existing accounting and budgetary system of the city. The sources of money for this fund shall consist of the following:

- A. All fines, forfeitures and penalties ordered paid by superior court order into this fund; and
- B. The proceeds from sales authorized by RCW 69.50.505(f); and
- C. Moneys budgeted for such fund within the current expense fund.

The money in the fund shall be used for the purpose of enforcing any and all state statutes, county and city ordinances relating to controlled substances. All disbursements from the fund shall be approved by signature of the police chief, or his designee and shall be in accordance with the requirements of the Washington State Auditor for the purpose of making expenditures for confidential law enforcement investigations. There shall be a drug investigation petty cash fund in an amount not to exceed one thousand dollars.

3.24.215 Water Construction, Loan Fund

There is created and established a fund to be designated as the "Water Construction Fund". The purpose of this fund is to pay for construction costs, including construction engineering costs, associated with infrastructure improvement projects funded by Public Works Board Funding and to receipt any loan receipts from Public Works Board Funding. Any interest accrued on the fund shall be credited to the fund.

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.

3.24.225 USDA Rural Development, Loan Fund.

There is created and established a fund to be designated as the "USDA Loan Fund." The purpose of this fund is **to** pay for construction costs, including construction engineering costs, associated with infrastructure improvement projects funded by USDA Rural Development and to receipt any loan receipts from USDA Rural Development. Any interest accrued on the fund shall be credited to the fund.

Section 2. Severability / Validity. The provisions of this ordinance are declared separate and severable. If any section, paragraph, subsection, clause, or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance.

Section 3. This Ordinance shall take effect and be in force five (5) days after its publication according to law.

Passed by the council and approved by the Mayor on this 3rd day of July, 2024.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney

