

CHAPTER 3.40

FUNDS

SECTION:

- 3.40.010: Generally
- 3.40.020: Arterial Street Fund
- 3.40.030: Asset Forfeiture Fund
- 3.40.040: BI-PIN Operations Fund
- 3.40.050: BI-PIN Fund
- 3.40.060: Building Safety Fund
- 3.40.070: Capital Improvements Fund
- 3.40.080: Cash Reserve Fund
- 3.40.090: Central Stores Fund
- 3.40.100: Coliseum Fund
- 3.40.110: Community Development Fund
- 3.40.120: Debt Service Fund
- 3.40.130: Equipment Rental Fund
- 3.40.140: Firemen's Pension Fund
- 3.40.150: General Fund
- 3.40.160: Local Improvement Guaranty Fund
- 3.40.165: Local Narcotics Control Program Agency Fund
- 3.40.170: Lodging Tax Fund
- 3.40.180: Medical Program Director Assistant Agency Fund
- 3.40.190: Medical Program Director Assistant Operations Fund
- 3.40.200: Medical Services Fund
- 3.40.205: Metro Drug Forfeiture Agency Fund
- 3.40.210: Other Post Employment Benefits Trust Fund
- 3.40.220: Payroll Fund
- 3.40.230: Park Development Construction Fund
- 3.40.240: Public Safety Fund
- 3.40.250: Risk Management Fund
- 3.40.260: Solid Waste/Environmental Fund
- 3.40.265: Stormwater Utility Fund
- 3.40.270: Street Fund
- 3.40.280: Urban Arterial Street Fund
- 3.40.290: Water And Sewer Revenue Fund

3.40.010: Generally: Funds of the City are hereby established and expressly provided in this Chapter, for the segregation, budgeting, expenditure and accounting of monies received for special purposes as may be required by law or applicable rules of the State Auditor. In addition to the funds specifically provided for in this Chapter, the City Council may from time to time, by ordinance, establish special funds of a temporary nature. The City Manager shall administer all funds of the City, subject to the direction and review by the City Council. (Ord. 5241 Sec. 1, 2008; Ord. 2189 Sec. 1 (part), 1978)

3.40.020: Arterial Street Fund: The Arterial Street Fund is established pursuant to chapter 7, Laws of 1961, in which all monies received in connection with said act shall be deposited, and expended for approved projects. (Ord. 5241 Sec. 1, 2008: Ord. 2189 Sec. 1 (part), 1978: Ord. 1143 Sec. 1, 1961)

3.40.030: Asset Forfeiture Fund: The Asset Forfeiture Fund, a special revenue fund, is established to account for forfeited personal and real property and the proceeds from such property seized pursuant to RCW 69.50.505. These funds are to be used exclusively for the expansion and improvement of any controlled substances related law enforcement activity or prevention of those crimes herein referenced by statute, and may not supplant preexisting funding sources. (Ord. 5241 Sec. 1, 2008: Ord. 3910 Sec. 1, 2000)

3.40.040: BI-PIN Operations Fund: The BI-PIN Operations Fund is to account for the City's operating costs of the Bi-County Police Information Network. The City's costs will be reimbursed through a contractual service agreement with jurisdictions participating in BI-PIN. (Ord. 5241 Sec. 1, 2008: Ord. 3355 Sec. 2, 1991)

3.40.050: BI-PIN Fund: The BI-PIN Fund, an agency fund, is used to account for services and facilities of the Benton-Franklin Police Information Network. (Ord. 5241 Sec. 1, 2008: Ord. 2939 Sec. 3 (part), 1985)

3.40.060: Building Safety Fund: The Building Safety Fund, an enterprise fund, is used to account for revenues and expenditures related to the City's building inspection activities. Revenues include fees charged for permits and inspection services. Expenditures include all operating and capital needs for the permitting and inspection functions. (Ord. 5241 Sec. 1, 2008: Ord. 3951 Sec. 3, 2000)

3.40.070: Capital Improvements Fund: The Capital Improvements Fund, a Capital Projects Fund, is used to account for the expenditures incurred for the acquisition or construction of major capital assets. Sources of revenue include optional local taxes designated for capital improvements, State grants and loans, bond proceeds, and allocations from other funds. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 1, 2006: Ord. 3020 Sec. 1, 1986)

3.40.080: Cash Reserve Fund: The Cash Reserve Fund, a cumulative reserve fund, is established to provide a source for Council priorities, revenue stabilization, expenditure contingencies, emergencies, capital projects, or general operations. (Ord. 5241 Sec. 1, 2008: Ord. 3736 Sec. 1, 1997: Ord. 3487 Sec. 1 (part), 1993)

3.40.090: Central Stores Fund: The Central Stores Fund is used to account for purchasing, warehousing and distributing of office supplies for all departments within the City. (Ord. 5241 Sec. 1, 2008: Ord. 3736 Sec. 1, 1997: Ord. 2939 Sec. 3 (part), 1985)

3.40.100: Coliseum Fund: The Coliseum Fund, an enterprise fund, is used to account for the City's operating and maintenance, capital and debt service costs related to the operation, ownership, and management of the City's coliseum facility. Revenue sources include building fees, suite leases, concessions, parking, advertising and other facility revenues, hotel/motel tax, admissions tax and other general City revenues. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 2, 2006: Ord. 3951 Sec. 1, 2000: Ord. 3928 Sec. 1, 2000: Ord. 3555 Sec. 1, 1994)

3.40.110: Community Development Fund: The Community Development Fund is established into which shall be paid various Federal or State monies received by the City for community development programs. Appropriations from the fund may be made by the City Council for projects approved by them that are in compliance with federal and state oversight agency requirements. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 3, 2006: Ord. 2189 Sec. 1 (part), 1978)

3.40.120: Debt Service Fund: The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term obligation principal and interest. (Ord. 5241 Sec. 1, 2008: Ord. 3270 Sec. 2, 1990)

3.40.130: Equipment Rental Fund:

(1) Purpose: The Equipment Rental Fund is established and shall be used as an internal service fund from which expenditures may be made for salaries, wages and operation required for the repair, replacement, purchase and operation of equipment and for the purpose of equipment, materials and supplies to be used in the administration and operation of the fund.

(2) Transfer Of Title: Transfer of title to all licensed equipment and unlicensed equipment including tractors, loaders, back hoes, as well as materials and supplies to service and repair of such equipment, shall be held by the Equipment Rental Fund without charge, and the fund is created to serve the needs of all City departments.

(3) Rental Charges: Equipment rental charges shall be established and from time to time amended by the City Manager. Said rental charges shall be charged to each and every department of the City using said equipment as well as other governmental agencies. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 4, 2006: Ord. 3072 Sec. 1, 1987: Ord. 2189 Sec. 1 (part), 1978: Ord. 1274 Sec. 1, 1964)

3.40.140: Firemen's Pension Fund: The Firemen's Pension Fund is established into which shall be paid all monies, fees, etc., required by RCW 41.16, and the Treasurer of the City shall at all times keep accurate books of account of all transactions of such fund, and such accounts shall be audited as other accounts of the City are audited. (Ord. 5241 Sec. 1, 2008: Ord. 3533 Sec. 1 (part), 1994: Ord. 2189 Sec. 1 (part), 1978: Ord. 702 Sec. I-IV, 1952)

3.40.150: General Fund: The General Fund is created into which shall be placed all monies received by the City unless otherwise provided for. The General Fund shall be used for payment of claims and demands against the City unless otherwise provided for. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 5, 2006: Ord. 2939 Sec. 1, 1985: Ord. 2189 Sec. 1 (part), 1978)

3.40.160: Local Improvement Guaranty Fund:

(1) Purpose: The Local Improvement Guaranty Fund is created and shall be maintained and established as provided by RCW chapter 35.54, and which shall be kept and maintained by the Treasurer during all of the times that there are unpaid local improvement district bonds of the City guaranteed by the fund.

(2) Tax Levy: Whenever the City hereafter issues local improvement district bonds, the same shall be guaranteed by the Local Improvement Guaranty Fund, and the City Council shall, at the next succeeding tax levy subsequent to the issuance of said bonds, levy a tax sufficient to establish and maintain the fund, which tax shall be in any sum not to exceed five percent (5%) of the outstanding obligations guaranteed by the fund.

(3) Transfer Of Funds: The City Council may, by resolution, when all of the bonds guaranteed by the Local Improvement Guaranty Fund have been paid, transfer the money then in said fund to any other fund of the City to be used for Municipal purposes. (Ord. 5241 Sec. 1, 2008: Ord. 3533 Sec. 1 (part), 1994: Ord. 2189 Sec. 1 (part), 1978)

3.40.165: Local Narcotics Control Program Agency Fund: The Local Narcotics Control Program Fund (LNCPF) is established to account for and administer the receipt and disbursement of state and federal grant funds and other related revenue sources on behalf of the Metropolitan Controlled Substance Enforcement Group (Metro). (Ord. 5288 Sec. 1, 2009)

3.40.170: Lodging Tax Fund:

(1) The Lodging Tax Fund is established into which all taxes levied and collected under the provisions of Chapter 3.20 of this Title shall be deposited. The fund will be used for the purpose of paying for all marketing costs associated with tourist promotion, acquisition or operation of government owned tourism-related facilities. The City may, in accord with RCW 39.34, agree to use this revenue for the purpose of funding multi-jurisdictional tourism-related facilities. Until withdrawn for use, the monies accumulated in this fund may be invested in interest-bearing securities by the Treasurer in any manner authorized by law.

(2) Unless the context clearly indicates otherwise, the definitions in this section apply throughout this section:

- (a) "Acquisition" includes, but is not limited to, siting, acquisition, design, construction, refurbishing, expansion, repair, and improvement, including paying or securing the payment of all or any portion of general obligation bonds, leases, revenue bonds, or other obligations issued or incurred for such purpose or purposes under this chapter.
- (b) "Operation" includes, but is not limited to, operation, management, and marketing.
- (c) "Person" means the federal government or any agency thereof, the state or any agency, subdivision, taxing district or municipal corporation thereof other than county, city or town, any private corporation, partnership, association, or individual.
- (d) "Tourism" means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs.
- (e) "Tourism promotion" means activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.
- (f) "Tourism-related facility" means real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.
- (g) "Tourist" means a person who travels from place of residence to a different town, city, county, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage, or culture. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 6, 2006: Ord. 3766 Sec. 1, 1997: Ord. 3533 Sec. 1 (part), 1994: Ord. 3266 Sec. 1, 1990: Ord. 2871 Sec. 2, 1984: Ord. 2189 Sec. 1 (part), 1978)

3.40.180: Medical Program Director Assistant Agency Fund: The Medical Program Director Assistant Agency Fund is established to account for the interlocal entity formed to perform the oversight of the administrative support required for the emergency services Medical Program Director (“MPD”) for Benton and Franklin Counties. (Ord. 5241 Sec. 1, 2008; Ord. 3487 Sec. 1 (part), 1993)

3.40.190: Medical Program Director Assistant Operations Fund: The Medical Program Director Assistant Operations Fund is established to account for the City's operating costs to provide administrative support for the emergency services Medical Program Director (“MPD”) for Benton and Franklin Counties. The City’s costs will be funded with the proceeds from annual assessments paid by each participating jurisdiction and private contract agency, which shall be determined based upon the number of certified EMS personnel in their organization. (Ord. 5241 Sec. 1, 2008; Ord. 3487 Sec. 1 (part), 1993)

3.40.200: Medical Services Fund: The Medical Services Fund, an enterprise fund, is used to account for revenues and expenses related to the City’s ambulance service. Revenues include utility charges, charges for transport, and other service charges. Expenditures include all operating, maintenance, and capital needs of the ambulance service. (Ord. 5241 Sec. 1, 2008; Ord. 5211 Sec. 1; Ord. 5076 Sec. 1, 2005; Ord. 3951 Sec. 2, 2000)

3.40.205: Metro Drug Forfeiture Agency Fund: The Metro Drug Forfeiture Agency Fund is established to account for the proceeds of forfeitures, federal grants, and court ordered or other contributions and the associated operating and capital costs incurred for the purpose of enforcement of the controlled substance laws of the State of Washington by the Metropolitan Controlled Substance Enforcement Group (Metro). (Ord. 5288 Sec. 2, 2009)

3.40.210: Other Post Employment Benefits Trust Fund: The Other Post Employment Benefits Trust Fund is established to account for the LEOFF I medical liability and 6.5% portion of the Water/Sewer Utility Tax. (Ord. 5245 Sec. 1, 2009)

3.40.220: Payroll Fund:

(1) Purpose: The Payroll Fund is created into which shall be paid and transferred from the various departments and offices an amount of money equal to the various salaries, wages and other compensations due City employees.

(2) Transfers: The Treasurer is authorized, empowered and directed to transfer from the funds of the various departments and offices to the Payroll Fund sufficient funds to pay the salaries, wages and other compensations of the City for each month.

(3) Payments: The Payroll Fund shall be used for payments compensating employees of the City for services rendered, and paying employee deductions to those persons, agencies, organizations and funds entitled to such payments. (Ord. 5241 Sec. 1, 2008; Ord. 5166 Sec. 7, 2006; Ord. 3533 Sec. 1 (part), 1994; Ord. 2189 Sec. 1 (part), 1978; Ord. 1354 Sec. 1, 1967)

3.40.230: Park Development Construction Fund: The Park Development Construction Fund is used to account for the continued development of City parks. Sources of revenue include State grants, admissions tax, real estate excise tax, and allocations from other funds. This fund also receives park reserve fees as may be required by Title 17 of this Code, and other gifts and bequests given to the City for park and recreation purposes. Park reserve fees shall be used for the acquisition or development of park and recreation facilities. This fund

also receives one-half of one percent (0.5%) of the total amount of funds received from the motor fuel tax, according to the provisions of RCW 46.68. These funds shall be used in accordance with RCW 47.30.030, which includes the planning, accommodation, establishment and maintenance of facilities for pedestrian, equestrian or bicycle traffic. (Ord. 5241 Sec. 1, 2008; Ord. 3928 Sec. 2, 2000; Ord. 2939 Sec. 3 (part), 1985)

3.40.240: Public Safety Fund: The Public Safety Fund, a special revenue fund, is used to account for the proceeds of the two and one-half percent (2 ½%) utility tax increase on electricity, telephone service, natural gas and steam, passed by the voters on May 16, 1995. The tax proceeds will be used to fund police and fire operations and capital costs. (Ord. 5241 Sec. 1, 2008; Ord. 3653 Sec. 1, 1995)

3.40.250: Risk Management Fund: The Risk Management Fund is established, in which shall be deposited funds designated in the annual budget, for the purpose of providing a reserve for unemployment compensation claims, other forms of self-insurance and claims arising hereunder, and other noncontractual claims against the City. (Ord. 5241 Sec. 1, 2008; Ord. 2421 Sec. 1, 1979)

3.40.260: Solid Waste/Environmental Fund: The Solid Waste/Environmental Fund, a special revenue fund, is used to account for the City's costs of participation in a regional program to encourage waste reduction and recycling education. Revenue sources including recycling revenue and transfers from other funds. (Ord. 5241 Sec. 1, 2008; Ord. 3653 Sec. 2, 1995)

3.40.265: Stormwater Utility Fund: The Stormwater Utility Fund, an enterprise fund, shall be used to account for the revenues and expenses related to the City's stormwater utility. Revenues shall include all gross earnings of the utility, with the primary source being stormwater utility charges from residential, multi-family, commercial and other non-residential customers. Expenses shall include all costs of operating and maintaining the City's stormwater system, capital improvements, and any related debt service requirements. (Ord. 5260 Sec. 1, 2009)

3.40.270: Street Fund: The Street Fund is established to pay all warrants drawn for the payment of salaries and wages, materials, supplies, equipment, purchase or condemnation of rights of way, engineering or any other purpose in connection with the construction, alteration, repair, improvement or maintenance of any City street or bridge, viaduct or under passage along, upon or across the streets of the City. Such expenditure may be made either independently or in conjunction with any Federal, State or County funds. All monies received for motor vehicle license fees, gas tax and all other State and City revenue and monies intended to be used for highway or street purposes shall be placed in said fund. (Ord. 5241 Sec. 1, 2008; Ord. 2189 Sec. 1 (part), 1978)

3.40.280: Urban Arterial Street Fund: The Urban Arterial Street Fund is established, in which shall be deposited all Urban Arterial Trust Funds together with such funds as established by the annual budget of the City and Federal, State or County funds for the purpose of payment of salaries and wages, materials, supplies, equipment, purchase or condemnation of rights of way, engineering or any other purpose in connection with the construction, alteration, repair, improvement, or maintenance of any urban arterial roadway as

provided by RCW chapter 47.26. (Ord. 5241 Sec. 1, 2008: Ord. 2189 Sec. 1 (part), 1978: Ord. 1402 Sec. 1, 1968)

3.40.290: Water and Sewer Fund: The Water and Sewer Fund, an enterprise fund, shall be used to account for revenues and expenses related to the City's water and sewer utility. Revenues include all gross earnings of the utility, with the primary source being rate revenue from residential and commercial water and sewer service customers. Expenses include all costs of maintaining and operating the system, capital improvements, and related debt service requirements. (Ord. 5241 Sec. 1, 2008: Ord. 5166 Sec. 8, 2006: Ord. 1211 Sec. 10, 1963)