

Title 3

REVENUE AND FINANCE

Chapters:

- 3.04 Sales and Use Tax**
- 3.08 Tax on Admission Charges**
- 3.12 Real Estate Excise Tax**
- 3.16 Administrative Fees**
- 3.20 Treasurer's Trust Fund**
- 3.32 Church Historical Preservation Fund**
- 3.36 Cumulative Reserve Fund for Streets and Highways**
- 3.40 Investment of Funds**
- 3.48 Lodging Excise Tax**
- 3.52 Registration of Bonds**
- 3.56 Petty Cash Fund**
- 3.60 Advance Travel Expense Fund**
- 3.64 Payment of Claims or Obligations**
- 3.68 Water/Sewer Reserve Fund**
- 3.72 Debt Service Fund**
- 3.76 Change Fund**
- 3.80 Fire Department Building Fund**
- 3.82 Fire Fighters' Fund**
- 3.84 Miscellaneous Service Charges**
- 3.88 Victim's Rights Coordination Fund**
- 3.90 Drug Enforcement Fund**
- 3.92 Police Vehicle Replacement Fund**
- 3.94 Public Defender Fund**
- 3.96 Wastewater Treatment Plant Construction Fund**

Chapter 3.04**SALES AND USE TAX**

Sections:

- 3.04.010 Imposed.
- 3.04.020 Rate designated.
- 3.04.030 Administration and collection.
- 3.04.040 Records inspection.
- 3.04.050 Violation – Penalty.

3.04.010 Imposed.

There is imposed a sales or use tax, as the case may be, upon every taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the city. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 178 § 1, 1970)

3.04.020 Rate designated.

The rate of the tax imposed by AMC 3.04.010 shall not exceed one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by Asotin County, the rate of tax imposed by this chapter shall not exceed 0.0425 percent. (Ord. 178 § 2, 1970)

3.04.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session. (Ord. 178 § 3, 1970)

3.04.040 Records inspection.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 178 § 4, 1970)

3.04.050 Violation – Penalty.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of the ordinance codified in this chapter or to gain some advantage or benefit, either direct or indirect and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor. (Ord. 178 § 5, 1970)

Chapter 3.08**TAX ON ADMISSION CHARGES**

Sections:

- 3.08.010 Defined.
- 3.08.020 Levied – Full admission.
- 3.08.030 Levied – Free or reduced admission.
- 3.08.040 Collection.
- 3.08.050 Violation – Penalty.

3.08.010 Defined.

“Admission charge” also includes:

- A. A charge made for season tickets or subscriptions;
- B. A cover charge or a charge made for use of seats and tables reserved or otherwise and other similar accommodations;
- C. A charge made for food and refreshment in any place where free entertainment, recreation or amusement is provided;
- D. A charge made for rental or use of equipment or facilities for purposes of recreation or amusement; if the rental of the equipment or facilities is necessary to the enjoyment of a privilege for which a general admission is charged, the combined charges shall be considered as the admission charge;
- E. Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile. (Ord. 127 § 3, 1962)

3.08.020 Levied – Full admission.

There is levied and fixed a tax of \$0.01 on \$0.20 or fraction thereof to be paid to the city by any person who pays an admission charge to any place within the city, except as otherwise herein provided. (Ord. 127 § 1, 1962)

3.08.030 Levied – Free or reduced admission.

The tax at the rate provided in AMC 3.08.020 shall also be paid on the regular admission charge by any person who is admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same privileges or accommodations. (Ord. 127 § 2, 1962)

3.08.040 Collection.

Any person receiving payment for an admission charge to any place within the city as defined in this chapter shall be required to collect the admission tax levied and fixed, and remit to the clerk-

treasurer; provided, the admission tax shall not be imposed on persons paying an admission to any activity of any elementary or secondary school. (Ord. 127 §§ 4, 5, 1962)

3.08.050 Violation – Penalty.

It is a misdemeanor for any person receiving payment for an admission charge to any place within the city except as provided in this chapter, failing to collect the tax levied and imposed, or failing to remit the tax so collected to the clerk-treasurer. (Ord. 127 § 6, 1962)

Chapter 3.12

REAL ESTATE EXCISE TAX*

Sections:

- 3.12.010 Imposition.
- 3.12.020 Taxable events.
- 3.12.030 Consistency with state tax.
- 3.12.040 Distribution of proceeds – Limitation.
- 3.12.050 Special initiative.
- 3.12.060 Seller’s obligation.
- 3.12.070 Lien provision.
- 3.12.080 Notation of payment.
- 3.12.090 Date payable.
- 3.12.100 Excessive and improper payments.

* Prior ordinance history: Ord. 85-354.

3.12.010 Imposition.

In lieu of imposing the tax authorized by RCW 82.14.030(2), there is imposed a tax of one-half of one percent of the selling price of each sale of real property within the corporation limits of this city. (Ord. 99-569 § 1, 1999)

3.12.020 Taxable events.

Taxes imposed in this chapter shall be collected from persons who are taxable by the state under Chapter 82.45 RCW and Chapter 458-61 WAC upon the occurrence of any taxable event within the corporate limits of the city. (Ord. 99-569 § 1, 1999)

3.12.030 Consistency with state tax.

The taxes imposed in this chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under Chapter 82.45 RCW and Chapter 458-61 WAC. The provisions of those chapters, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth in this chapter. (Ord. 99-569 § 1, 1999)

3.12.040 Distribution of proceeds – Limitation.

A. The county treasurer shall place one percent of the proceeds of the taxes imposed in this chapter in the county current expense fund to defray costs of collection.

B. The remaining proceeds from city taxes imposed in this chapter shall be distributed to the city monthly and shall be placed by the city treasurer in the city current expense fund.

C. This section shall not limit the existing authority of this city to impose special assessments on property benefited thereby in the manner prescribed by law. (Ord. 99-569 § 1, 1999)

3.12.050 Special initiative.

The ordinance codified in this chapter shall be subject to a special initiative for a 30-day period commencing at the time of final passage. The number of registered voters needed to sign a petition for special initiative shall be 15 percent of the total number of names of persons listed as registered voters within the city on the day of the last preceding municipal general election. If a special initiative petition is filed with the city council, the operation of the ordinance codified in this chapter shall be suspended until the special initiative petition is found insufficient or until the ordinance codified in this chapter receives a favorable majority vote by the voters. The procedures for referendum upon petition contained in RCW 35A.11.100 shall apply to any such special initiative petition. (Ord. 99-569 § 1, 1999)

3.12.060 Seller's obligation.

The taxes imposed in this chapter are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. (Ord. 99-569 § 1, 1999)

3.12.070 Lien provision.

The taxes imposed in this chapter and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 99-569 § 1, 1999)

3.12.080 Notation of payment.

The taxes imposed in this chapter shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The county treasurer shall act as agent for the city within the county imposing the tax. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed in this chapter shall be evidence of the satisfaction of the

lien imposed in AMC 3.12.070 and may be recorded in the manner prescribed for recording satisfactions or mortgage. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the county treasurer. (Ord. 99-569 § 1, 1999)

3.12.090 Date payable.

The tax imposed under this chapter shall become due and payable immediately at the time of sale and, if not so paid within 30 days there after, shall bear interest at the rate of one percent per month from the time of sale until the date of payment. (Ord. 99-569 § 1, 1999)

3.12.100 Excessive and improper payments.

If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount of improper payment shall be refunded by the county treasurer to the taxpayer; provided, that no refund shall be made unless the state has first authorized the refund of an improper amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the city. (Ord. 99-569 § 1, 1999)

Chapter 3.16

ADMINISTRATIVE FEES

Sections:

- 3.16.010 Administrative fees established.
- 3.16.020 Exemptions.
- 3.16.030 Clerk-treasurer to account for all fees levied and collected.
- 3.16.040 Fees to be set by resolution.

3.16.010 Administrative fees established.

A. Where a person, corporation, or other entity contracts with the city to perform work outside of the city's usual responsibilities, the city shall levy and collect an administrative fee of a set percentage of the cost of the work performed.

B. The cost of work performed shall include the actual pay of any city employee engaged in performing the work, the cost of operating any city vehicle or equipment in the course of performing the work, the cost of retaining any subcontractor, and the cost of any required materials or supplies used in performing the work. (Ord. 06-677 § 1, 2006)

3.16.020 Exemptions.

No administrative fee shall be levied or collected for any work performed on or in the course of creating city property. (Ord. 06-677 § 1, 2006)

3.16.030 Clerk-treasurer to account for all fees levied and collected.

The city clerk-treasurer or deputy shall calculate, collect, and account for all fees levied under this chapter. Upon demand of the council, the clerk-treasurer shall provide a complete accounting of all such fees levied and collected within the past three years, including the nature of the work that was performed and upon which the fees were levied. (Ord. 06-677 § 1, 2006)

3.16.040 Fees to be set by resolution.

The percentage amount of any fees levied under this chapter shall be set by resolution of the council. (Ord. 06-677 § 1, 2006)

Chapter 3.20**TREASURER'S TRUST FUND**

Sections:

- 3.20.010 Created.
- 3.20.020 Source of funds.
- 3.20.030 Expenditures.

3.20.010 Created.

There is created a fund to be known as the "treasurer's trust fund." (Ord. 308 § 1, 1982)

3.20.020 Source of funds.

The treasurer's trust fund shall receive all non-revenue receipts. (Ord. 308 § 2, 1982)

3.20.030 Expenditures.

The treasurer's trust fund shall be used only for the payment of nonexpenditure disbursements. The clerk-treasurer is authorized, empowered and directed to issue checks on and against the fund in payment thereof. (Ord. 308 § 3, 1982)

Chapter 3.32**CHURCH HISTORICAL PRESERVATION FUND**

Sections:

- 3.32.010 Established.
- 3.32.020 Revenue use.

3.32.010 Established.

A new fund to be known as the "Asotin Church historical preservation fund" is established. (Ord. 226 § 1, 1975)

3.32.020 Revenue use.

Contributions and other income to the fund will be used by the city primarily for preservation, maintenance and operation of the Asotin Church. This will be in accordance with the agreement between the city and general services administration and otherwise in conformity with state and federal regulations applicable to historical preservation. (Ord. 226 § 2, 1975)

Chapter 3.36**CUMULATIVE RESERVE FUND FOR
STREETS AND HIGHWAYS**

Sections:

- 3.36.010 Created.
- 3.36.020 Source.
- 3.36.030 Expenditures.

3.36.010 Created.

There is created and established a cumulative reserve fund to be known as “cumulative reserve fund” for the construction, improvement and repair of arterial streets and highways. (Ord. 126 § 1, 1961)

3.36.020 Source.

All funds received pursuant to Chapter 7, 1961 Extraordinary Session Laws, shall be deposited in the fund. (Ord. 126 § 2, 1961)

3.36.030 Expenditures.

Expenditures from the fund shall be made for the purpose of construction, improvement and repair of arterial streets or highways in accordance with the comprehensive six-year street program adopted pursuant to Chapter 195 of the Laws of 1961 and in accordance with the matching fund and other requirements of Chapter 7, 1961 Extraordinary Session Laws. (Ord. 126 § 3, 1961)

Chapter 3.40**INVESTMENT OF FUNDS**

Sections:

- 3.40.010 Authorization.
- 3.40.020 Monthly report required.
- 3.40.030 Conversion to cash.
- 3.40.040 Interest-bearing checking account – Income disposition.

3.40.010 Authorization.

The city clerk-treasurer is authorized to determine the amount of money available in each fund for investment purposes and make the investments authorized as indicated in RCW 35.39.030 as now, or hereafter amended, and the provisions of RCW 35.39.034 without the consent of a legislative authority for each investment. (Ord. 87-390 § 1, 1987)

3.40.020 Monthly report required.

The city clerk-treasurer shall make a monthly report of all investment transactions to the city council. (Ord. 87-390 § 2, 1987)

3.40.030 Conversion to cash.

The city council or the city clerk-treasurer may at any time convert any of its investments, securities or any part thereof into cash. (Ord. 87-390 § 3, 1987)

**3.40.040 Interest-bearing checking account –
Income disposition.**

It is directed in accordance with RCW 35.39.034 that all income derived from the interest-bearing checking account shall be used for the benefit of and deposited to the general (current expense) fund of the city. (Ord. 87-391 § 1, 1987)

Chapter 3.48**LODGING EXCISE TAX**

Sections:

- 3.48.010 Tax levied.
- 3.48.020 Collection.
- 3.48.030 Stadium/convention fund established.
- 3.48.040 Reporting of income required –
Violation – Penalty.

the same time the form is required to be filed by the State Department of Revenue. Failure to so comply with this section is a misdemeanor punishable by a fine of not more than \$100.00, and each day the form is not filed thereafter, when one is due, shall be a separate and distinct crime and violation. (Ord. 90-425 § 4, 1990)

3.48.010 Tax levied.

For the purpose set forth in Chapter 67.28 RCW of the laws of the state, as it now exists or may hereafter be amended, there is levied and there shall be collected a special excise tax of two percent of the sale of, or charge made for the furnishing of lodging by hotel, roominghouse, tourist court, motel, trailer camp, and the granting of any similar license to use real property as distinguished from the renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not mere license to use or enjoy the same. (Ord. 90-425 § 1, 1990)

3.48.020 Collection.

Pursuant to RCW 67.28.200 of the laws of the state, as they now exist or may hereafter be amended, the Department of Revenue of the state is designated as the agent of the city for the purpose of collection of the special excise tax and the remittance of special excise tax to the city. (Ord. 90-425 § 2, 1990)

3.48.030 Stadium/convention fund established.

There is established a special fund to be known as the stadium/convention center fund, into which all the sums received by the special excise tax levy shall be paid. The funds shall be administered in conformity with the requirements contained in RCW 67.28.210 of the laws of the state as they now exist or may hereafter be amended. (Ord. 90-425 § 3, 1990)

**3.48.040 Reporting of income required –
Violation – Penalty.**

All those persons furnishing lodging by hotel, roominghouse, tourist court, motel, trailer camp, and/or any other transient lodging shall be required to submit to the city a duplicate copy of the Department of Revenue Combined Excise Tax Return, at

Chapter 3.52

REGISTRATION OF BONDS

Sections:

- 3.52.010 Definitions.
- 3.52.020 Findings.
- 3.52.030 Adoption of registration system.
- 3.52.040 Statement of transfer restrictions.

3.52.010 Definitions.

The following words shall have the following meanings when used in this chapter:

A. "Bond" or "bonds" shall have the meaning defined in RCW 39.46.020(1), as the same may be from time to time amended.

B. "City" means the city of Asotin, Washington.

C. "Fiscal agencies" means the duly appointed fiscal agencies of the state of Washington serving as such at any given time.

D. "Obligation" or "obligations" shall have the meaning defined in RCW 39.46.020(3), as the same from time to time may be amended.

E. "Registrar" means the person, persons or entity designated by the city to register ownership of bonds or obligations under this chapter or under an ordinance of the city authorizing the issuance of such bonds or obligations. (Ord. 90-426 § 1, 1990)

3.52.020 Findings.

The city council of the city finds that it is in the city's best interest to establish a system of registering the ownership of the city's bonds and obligations in the manner permitted by law. (Ord. 90-426 § 2, 1990)

3.52.030 Adoption of registration system.

The city adopts the following system of registering the ownership of its bonds and obligations.

A. Registration Requirement. All bonds and obligations offered to the public, having a maturity of more than one year, on which the interest is intended to be excluded from gross income for federal income tax purposes, shall be registered as to both principal and interest as provided in this chapter.

B. Method of Registration. The registration of all city bonds and obligations required to be registered shall be carried out either by:

1. A book entry system of recording the ownership of the bond or obligation on the books of the registrar, whether or not a physical instrument is issued; or

2. Recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or obligation to the new owner.

No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address, together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar.

C. Denominations. Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued.

D. Appointment of Registrar. Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the city clerk-treasurer shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases and other registered bonds or obligations not usually subject to trading without a fixed maturity date or maturing one year or less after issuance and the fiscal agencies shall be the registrar for all other city bonds and obligations without a fixed maturity date or maturing more than one year after issuance.

E. Duties of Registrar. The registrar shall serve as the city's authenticating trustee, transfer agent, registrar and paying agent for all registered bonds and obligations for which he, she or it serves as registrar and shall comply fully with all applicable federal and state laws and regulations respecting the carrying out of those duties.

1. The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities and compensation shall be embodied in a contract executed by the city clerk-treasurer and the registrar, except that (a) when the fiscal agencies serve as registrar, the city adopts by reference the contract between the Finance Committee of the State of Washington and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar, and (b) when the city

clerk-treasurer serves as registrar, a separate contract shall not be required.

2. In all cases when the registrar is not the fiscal agency and the bonds or obligations are assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

- a. Making payments of principal and interest;
- b. Printing any physical instruments, including the use of identifying numbers or other designation;
- c. Specifying record and payment dates;
- d. Determining denominations;
- e. Establishing the manner of communicating with the owners of the bonds or obligations;
- f. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;
- g. Registering or releasing security interests, if any; and
- h. Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the city may deem to be necessary or appropriate. (Ord. 90-426 § 3, 1990)

3.52.040 Statement of transfer restrictions.

Any physical instrument issued or executed by the city subject to registration under this chapter shall state on its face that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or interest, may not be assigned except on the books of the registrar. (Ord. 90-426 § 4, 1990)

Chapter 3.56

PETTY CASH FUND

Sections:

- 3.56.010 Established.
- 3.56.020 Amount.
- 3.56.030 Disbursement officer.
- 3.56.040 Custodian.
- 3.56.050 Replacement.

3.56.010 Established.

A new and impressed cash fund to be known as the petty cash fund is established. The fund shall be used only for minor cash purchases and expenditures. The fund may not be used for personal cash advances, even if secured by check or IOU. (Ord. 96-510 § 1, 1996)

3.56.020 Amount.

The petty cash fund shall contain the amount of \$500.00. (Ord. 96-510 § 2, 1996)

3.56.030 Disbursement officer.

The city clerk-treasurer shall be designated as the disbursement officer for the petty cash fund and shall be responsible for its use. (Ord. 96-510 § 3, 1996)

3.56.040 Custodian.

The city clerk-treasurer is authorized to designate a custodian for the petty cash fund. Such custodian shall render a receipt for the impressed amount to the city treasurer. Upon termination of the appointment of such custodian, the fund must be replenished and the impressed cash turned over to the city clerk-treasurer for the designation of a new custodian. The custodian shall insure the petty cash is kept in a safe place. The city clerk-treasurer shall insure that the amount in the petty cash fund is periodically counted by someone other than the custodian. (Ord. 96-510 § 4, 1996)

3.56.050 Replacement.

The fund must be replenished to its original level of \$500.00 at least monthly, by warrant or check payable to the custodian. Replenishment shall be subject to the same review and approval as the processed invoices. The replenishment must be by voucher with the appropriate receipts attached. The receipt should show the date of purchase and the amount of each purchase. Receipts must be signed by the person receiving the cash. The receipts should be perforated or canceled by some

other appropriate means to prevent reuse. At the time of replenishment, the custodian should ensure that the balance remaining in the petty cash fund, along with the amount of the replenishment voucher, equals the authorized total cash amount. The fund shall be replenished at the end of the fiscal year so that the expenses will be reflected in the proper accounting period. (Ord. 96-510 § 5, 1996)

Chapter 3.60

ADVANCE TRAVEL EXPENSE FUND

Sections:

3.60.010 Advance travel expense fund established.

3.60.010 Advance travel expense fund established.

A. There is established an advance travel expense fund (account) to be known as the "advance travel expense fund" in the amount of \$750.00.

B. The established fund (account) shall be administered in accordance with the rules and regulations prescribed by the State Auditor of the State of Washington and pursuant to the provisions of RCW 42.24.120 through 42.24.160. The city clerk-treasurer shall be the custodian of said fund (account).

C. Upon receipt of the established amount, the custodian of said fund (account) shall keep in effect a checking account at such bank as s/he deems best to serve the interests of the city, in the name of the city of Asotin, entitled "advance travel expense." The city clerk-treasurer shall sign all checks drawn from said fund (account).

D. All expenditures from said fund (account) shall be used for the purpose of making advances for travel expenses to officers and employees of the city. All advances from said fund (account) shall only be allowed to said officers and employees when participating in or attending to official business of the city. All such advances shall be reasonable estimates of the applicant's travel expense requirements. All expenditures from said fund (account) shall be supported with appropriate receipts.

E. All unexpended advance amounts shall be deposited to said fund (account). The custodian shall record all transactions on said fund (account) according to proper accounting procedures. All reimbursements of said fund (account) shall be made by claim voucher/purchase order and warrant.

F. A check register shall be maintained in which all transactions, including disbursements and deposits, shall be recorded. A reconciliation of said register shall be made with the bank statement at the end of each month.

G. All bank service charges imposed by the bank on said fund (account) shall be invoiced (billed) separately to the city. Payment of bank service charges shall be by claim voucher, purchase order and warrant. (Ord. 96-511 § 1, 1996)

Chapter 3.64

PAYMENT OF CLAIMS OR OBLIGATIONS

Sections:

3.64.010 Payment of claims or obligations of the city.

3.64.010 Payment of claims or obligations of the city.

Pursuant to RCW 35A.40.020, payment of claims or obligations of the city shall be by check. The qualified public depository, whereon such checks are to be drawn, shall be Twin River National Bank, located at 201 Second Street, Asotin, Washington, with the city officers authorized to sign checks being the mayor and the clerk-treasurer or deputy clerk or assistant deputy clerk, with the mayor and one of the previous signatures required. (Ord. 97-528 § 1, 1997)

Chapter 3.68**WATER/SEWER RESERVE FUND**

Sections:

- 3.68.010 Established.
- 3.68.020 Purpose.
- 3.68.030 Estimated revenues.
- 3.68.040 Estimated expenditures.

3.68.010 Established.

A new fund known as the water/sewer reserve fund, Fund No. 408 is established. (Ord. 98-548 § 1, 1998)

3.68.020 Purpose.

Income and revenues to the fund will be used by the city for the capital improvements, restoration, maintenance, repair, upkeep and expansion of the city's water and sewer facilities. (Ord. 98-548 § 2, 1998)

3.68.030 Estimated revenues.

Estimated revenues will be \$25,000. (Ord. 98-548 § 3, 1998)

3.68.040 Estimated expenditures.

Estimated expenditures will be \$25,000. (Ord. 98-548 § 4, 1998)

Chapter 3.72**DEBT SERVICE FUND**

Sections:

- 3.72.010 Established.
- 3.72.020 Purpose.
- 3.72.030 Estimated revenues.
- 3.72.040 Estimated expenditures.

3.72.010 Established.

A new fund known as the debt service fund, Fund No. 208 is established. (Ord. 98-549 § 1, 1998)

3.72.020 Purpose.

Income and revenues to the fund will be used by the city for the repayment of the Department of Ecology Centennial Clean Water Fund Loan. These funds will be used for the long term engineering study required to upgrade the city's wastewater treatment plant. (Ord. 98-549 § 2, 1998)

3.72.030 Estimated revenues.

Estimated revenues will be \$60,000. (Ord. 98-549 § 3, 1998)

3.72.040 Estimated expenditures.

Estimated expenditures will be \$60,000. (Ord. 98-549 § 4, 1998)

Chapter 3.76**CHANGE FUND**

Sections:

- 3.76.010 Established.
- 3.76.020 Amount.
- 3.76.030 Disbursement officer.
- 3.76.040 Custodian.

3.76.010 Established.

A new and impressed cash fund to be known as the change fund is established. The fund shall be used only for making change. (Ord. 00-575 § 1, 2000)

3.76.020 Amount.

The change fund shall contain \$100.00. (Ord. 00-575 § 2, 2000)

3.76.030 Disbursement officer.

The city clerk-treasurer shall be designated as the disbursement officer for the change fund and shall be responsible for its use. (Ord. 00-575 § 3, 2000)

3.76.040 Custodian.

The city clerk-treasurer is designated as custodian for the change fund. The custodian must insure that the change fund is kept in a safe place and that the amount is periodically counted by someone other than the custodian. (Ord. 00-575 § 4, 2000)

Chapter 3.80**FIRE DEPARTMENT BUILDING FUND**

Sections:

- 3.80.010 Established.
- 3.80.020 Purpose.
- 3.80.030 Estimated revenues.
- 3.80.040 Estimated expenditures.

3.80.010 Established.

A new fund known as the fire department building fund reserve, fund No. 300 is hereby established. (Ord. 00-588 § 1, 2001)

3.80.020 Purpose.

Income and revenues to the fund will be used by the city for the capital improvements, restoration, maintenance repair, upkeep and expansion of the city of Asotin's fire hall. (Ord. 00-588 § 2, 2001)

3.80.030 Estimated revenues.

Estimated annual revenues will be \$500.00. Revenues will be derived from fund raising events and donations. (Ord. 00-588 § 3, 2001)

3.80.040 Estimated expenditures.

Estimated expenditures will be approximately \$15,000 when construction begins. (Ord. 00-588 § 4, 2001)

Chapter 3.82**FIRE FIGHTERS' FUND**

Sections:

- 3.82.010 Created.
- 3.82.020 Source of revenue.
- 3.82.030 Purpose.
- 3.82.040 Unexpended moneys carried forward.
- 3.82.050 Management and administration.

3.82.010 Created.

Recognizing the commitment of the members of the city's volunteer fire department to the safety of the residents of the city, and the department's occasional need to fund projects outside the scope of normal appropriations for the department's benefit and welfare, there is hereby created and established a special purpose fund to be known as the fire fighters' fund. (Ord. 06-695 § 1, 2006; Ord. 06-689 § 1, 2006)

3.82.020 Source of revenue.

A. The sources of revenue to be deposited into the fire fighters' fund are as follows:

1. Funds raised directly by the department for the fund through lawful means;
2. Donations from the public or other organizations;
3. Interest; and
4. Fines, fees, forfeitures, or penalties ordered by any court.

B. The fire fighters' fund shall not be afforded a line item on any current or future city budget for appropriation or allocation purposes, although current balances in the fund may be included in any budget worksheet or other document for the council's information. (Ord. 06-695 § 1, 2006; Ord. 06-689 § 1, 2006)

3.82.030 Purpose.

Funds expended from the fire fighters' fund shall be used for lawful purposes for the continued benefit and welfare of the department, including but not limited to expenses incidental to operating the department and its support system that are not funded by budget allocations. (Ord. 06-695 § 1, 2006; Ord. 06-689 § 1, 2006)

3.82.040 Unexpended moneys carried forward.

Any unexpended moneys remaining in the fire fighters' fund at the end of a budget year shall not lapse, and shall be carried forward from year to

year until expended for the purposes set forth in AMC 3.82.030 or as otherwise directed by resolution of the city council. (Ord. 06-695 § 1, 2006; Ord. 06-689 § 1, 2006)

3.82.050 Management and administration.

The city fire chief and captain shall have joint responsibility for management and administration of the fire fighters' fund. Revenue and expenditure shall be in accordance with city policy, Chapters 35A.33 and 69.50 RCW, other applicable state law, and budget accounting and reporting (BARS) manual procedures. (Ord. 07-711 § 1, 2007; Ord. 06-695 § 1, 2006; Ord. 06-689 § 1, 2006)

Chapter 3.84**MISCELLANEOUS SERVICE CHARGES**

Sections:

3.84.010 Charge for checks returned for insufficient funds.

3.84.010 Charge for checks returned for insufficient funds.

There shall be charged to the maker of any check returned to the city for insufficient funds, NSF, stop payment or other wrongful dishonor of check the sum of \$35.00. (Ord. 05-664 § 1, 2005)

Chapter 3.88**VICTIM'S RIGHTS COORDINATION FUND**

Sections:

3.88.010 Created.

3.88.020 Source of revenue.

3.88.030 Purpose.

3.88.040 Unexpended moneys carried forward.

3.88.050 Management and administration.

3.88.010 Created.

There is hereby created and established a special purpose fund to be known as the victim's rights coordination fund. (Ord. 05-668 § 1, 2005)

3.88.020 Source of revenue.

The sources of revenue to be deposited into the victim's rights coordination fund are as follows:

A. Appropriations by council authorization;

B. Donations from the public or other organizations;

C. Interest;

D. Fines, fees, forfeitures, or penalties ordered by any court. (Ord. 05-668 § 1, 2005)

3.88.030 Purpose.

A. Funds expended from the victim's rights coordination fund shall be used for the protection of victim's rights in domestic violence cases as provided for by Chapter 10.99 RCW and for domestic violence advocacy, education, prevention, prosecution, and law enforcement services.

B. Moneys received from any domestic violence penalty assessment pursuant to RCW 10.99.080 shall be expended only for domestic violence advocacy and domestic violence prevention and prosecution programs or to contract with recognized community-based domestic violence program providers, and shall not be used for indigent criminal defense. (Ord. 05-668 § 1, 2005)

3.88.040 Unexpended moneys carried forward.

Any unexpended moneys remaining in the victim's rights coordination fund at the end of a budget year shall not lapse, and shall be carried forward from year to year until expended for the purposes set forth in AMC 3.88.030 or as otherwise directed by resolution of the city council. (Ord. 05-668 § 1, 2005)

3.88.050 Management and administration.

The city council and the city victim's rights coordinator shall have joint responsibility for management and administration of the victim's rights coordination fund. Revenue and expenditure shall be in accordance with city policy, Chapters 35A.33 and 69.50 RCW, other applicable state law, and budget accounting and reporting (BARS) manual procedures. (Ord. 05-668 § 1, 2005)

Chapter 3.90**DRUG ENFORCEMENT FUND***

Sections:

- 3.90.010 Created.
- 3.90.020 Source of revenue.
- 3.90.030 Purpose.
- 3.90.040 Unexpended moneys carried forward.
- 3.90.050 Management and administration.
- 3.90.060 Drug enforcement policy.

* Code reviser's note: Ordinance 05-669 added this chapter as Chapter 3.84. It has been editorially renumbered to avoid duplication of numbering.

3.90.010 Created.

There is hereby created and established a special purpose fund to be known as the drug enforcement fund. (Ord. 05-669 § 1, 2005)

3.90.020 Source of revenue.

The sources of revenue to be deposited into the drug enforcement fund are as follows:

- A. Appropriations by council authorization;
- B. Donations from the public or other organizations;
- C. Interest;
- D. Fines, fees, forfeitures, or penalties ordered by any court;
- E. All moneys and proceeds from the sales of property seized during drug investigations and forfeited pursuant to RCW 69.50.505 and all other applicable state and federal laws. (Ord. 05-669 § 1, 2005)

3.90.030 Purpose.

Funds expended from the drug enforcement fund shall be for such uses and purposes as provided for below, except as otherwise authorized by council resolution:

- A. Expansion or improvement of drug-related law enforcement services, rewards, and drug awareness education;
- B. Purchase, lease, and maintenance of equipment and other items necessary for drug investigation. (Ord. 05-669 § 1, 2005)

3.90.040 Unexpended moneys carried forward.

Any unexpended moneys remaining in the drug enforcement fund at the end of a budget year shall not lapse, and shall be carried forward from year to year until expended for the purposes set forth in

AMC 3.90.030 or as otherwise directed by resolution of the city council. (Ord. 05-669 § 1, 2005)

3.90.050 Management and administration.

The city council and the chief of police shall have joint responsibility for management and administration of the drug enforcement fund. Revenue and expenditure shall be in accordance with city policy, Chapters 35A.33 and 69.50 RCW, other applicable state law, and budget accounting and reporting (BARS) manual procedures. (Ord. 05-669 § 1, 2005)

3.90.060 Drug enforcement policy.

The drug enforcement policy contained in the narcotic enforcement task force policy and procedure manual, which is the official document of the quad cities drug task force, shall be adhered to for all activities governed by this chapter. (Ord. 05-669 § 1, 2005)

Chapter 3.92

POLICE VEHICLE REPLACEMENT FUND

Sections:

- 3.92.010 Created.
- 3.92.020 Source of revenue.
- 3.92.030 Purpose.
- 3.92.040 Unexpended moneys carried forward.
- 3.92.050 Management and administration.

3.92.010 Created.

Recognizing that the city owns police vehicles that have a finite operational life, and acknowledging that essential replacement of police vehicles requires long-term budgeting consideration, there is hereby created and established a special purpose fund to be known as the police vehicle replacement fund. (Ord. 05-671 § 1, 2005)

3.92.020 Source of revenue.

The sources of revenue to be deposited into the police vehicle replacement fund are as follows:

- A. Appropriations by council authorization;
- B. Donations from the public or other organizations;
- C. Interest;
- D. Fines, fees, forfeitures, or penalties ordered by any court. (Ord. 05-671 § 1, 2005)

3.92.030 Purpose.

Funds expended from the police vehicle replacement fund shall be used for purchase and equipping of replacement police vehicles, except as otherwise authorized by council resolution. (Ord. 05-671 § 1, 2005)

3.92.040 Unexpended moneys carried forward.

Any unexpended moneys remaining in the police vehicle replacement fund at the end of a budget year shall not lapse, and shall be carried forward from year to year until expended for the purposes set forth in AMC 3.92.030 or as otherwise directed by resolution of the city council. (Ord. 05-671 § 1, 2005)

3.92.050 Management and administration.

The city council and the chief of police shall have joint responsibility for management and administration of the drug enforcement fund. Revenue and expenditure shall be in accordance with city policy, Chapters 35A.33 and 69.50 RCW,

other applicable state law, and budget accounting and reporting (BARS) manual procedures. (Ord. 05-671 § 1, 2005)

Chapter 3.94

PUBLIC DEFENDER FUND*

Sections:

- 3.94.010 Created.
- 3.94.020 Source of revenue.
- 3.94.030 Purpose.
- 3.94.040 Unexpended moneys carried forward.
- 3.94.050 Management and administration.

* Code reviser's note: Ordinance 06-701 added this chapter as Chapter 3.90. It has been editorially renumbered to avoid duplication of numbering.

3.94.010 Created.

Recognizing the city's mandate to provide delivery of public defender services to indigent persons accused of crimes in the municipal court of the city, there is hereby created and established a special purpose fund to be known as the public defender fund. (Ord. 06-701 § 1, 2006)

3.94.020 Source of revenue.

The sources of revenue to be deposited into the public defender fund are as follows:

- A. Appropriations by council authorization;
- B. Grant moneys for the delivery of public defender services received from any public or private source;
- C. Donations from the public or other organizations;
- D. Interest; and
- E. Fines, fees, forfeitures, or penalties ordered to be paid into the public defender fund by any court. (Ord. 06-701 § 1, 2006)

3.94.030 Purpose.

Funds expended from the public defender fund shall be used for lawful purposes for the delivery of public defender services, including but not limited to compensation of contract attorneys for delivery of public defender services and expenses incidental thereto. (Ord. 06-701 § 1, 2006)

3.94.040 Unexpended moneys carried forward.

Any unexpended moneys remaining in the public defender fund at the end of a budget year shall not lapse, and shall be carried forward from year to year until expended for the purposes set forth in AMC 3.94.030 or as otherwise directed by resolution of the city council. (Ord. 06-701 § 1, 2006)

3.94.050 Management and administration.

The mayor shall have sole responsibility for management and administration of the public defender fund. Revenue and expenditure shall be in accordance with city policy, Chapters 35A.33 and 69.50 RCW, other applicable state law, and budget accounting and reporting (BARS) manual procedures. (Ord. 06-701 § 1, 2006)

Chapter 3.96**WASTEWATER TREATMENT PLANT
CONSTRUCTION FUND**

Sections:

- 3.96.010 Established.
- 3.96.020 Purpose.
- 3.96.030 Estimated revenues.
- 3.96.040 Estimated expenditures.

3.96.010 Established.

A new fund known as “the wastewater treatment plant construction fund No. 308” is hereby established. (Ord. 04-651 § 1, 2004)

3.96.020 Purpose.

Income and revenues to the fund will be used by the city for the capital improvements, restoration, and expansion of the city of Asotin’s wastewater treatment plant. (Ord. 04-651 § 2, 2004)

3.96.030 Estimated revenues.

Estimated annual revenues will be \$1,750,000. Revenues will be derived from grants and loans. (Ord. 04-651 § 3, 2004)

3.96.040 Estimated expenditures.

Estimated expenditures will be approximately \$1,750,000 during construction. (Ord. 04-651 § 4, 2004)