

## **Title 3**

### **REVENUE AND FINANCE**

#### **Chapters:**

- 3.04 Sales and Use Tax**
- 3.08 Supplemental Sales and Use Tax**
- 3.12 Real Estate Excise Tax**
- 3.16 Utilities Tax**
- 3.20 Local Improvement Districts**
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**Chapter 3.04****SALES AND USE TAX**

## Sections:

- 3.04.010 Imposed – Amount.
- 3.04.020 Administration – Records inspection.
- 3.04.030 Violation – Penalty.

**3.04.010 Imposed – Amount.**

A. 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 town. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08, 82.12, and 82.14 RCW.

B. The rate of the tax imposed by subsection A of this section shall be 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 the county, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent. (Ord. 600 § 1, 2010; Ord. 155 §§ 1, 2, 1970)

**3.04.020 Administration – Records inspection.**

A. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.

B. The town consents to the inspection of such records as are necessary to qualify the town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330, and authorizes the mayor to execute a contract with the Department for the administration of the tax. (Ord. 600 § 1, 2010; Ord. 155 §§ 3, 4, 1970)

**3.04.030 Violation – Penalty.**

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of 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. 600 § 1, 2010; Ord. 155 § 5, 1970)

## Chapter 3.08

### SUPPLEMENTAL SALES AND USE TAX

#### Sections:

- 3.08.010 Imposition of sales and use tax.
- 3.08.020 Rate of tax.
- 3.08.030 Administration and collection of tax.
- 3.08.040 Consent to inspection of records.
- 3.08.050 Authorization of contract for administration.
- 3.08.060 Violation – Penalty.

#### **3.08.010 Imposition of sales and use tax.**

There is imposed a sales or use tax, as the case may be, authorized by RCW 82.14.030(2) upon every taxable event, as defined in RCW 82.14.020, occurring within the town. 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. 600 § 1, 2010; Ord. 266 § 1, 1982)

#### **3.08.020 Rate of tax.**

The rate of the tax imposed by YPMC 3.08.010 shall be 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 tax or use tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate equal to or greater than the rate imposed by this section, the county shall receive 15 percent of the tax imposed by YPMC 3.08.010; provided, further, that during such period as there is in effect a sales tax or use tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate which is less than the rate imposed by this section, the county shall receive from the tax imposed by YPMC 3.08.010 that amount of revenues equal to 15 percent of the rate of the tax imposed by the county under Section 17(2), Chapter 49, Laws

of 1982, First Extraordinary Session. (Ord. 600 § 1, 2010; Ord. 266 § 2, 1982)

#### **3.08.030 Administration and collection of tax.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 600 § 1, 2010; Ord. 266 § 3, 1982)

#### **3.08.040 Consent to inspection of records.**

The town consents to the inspection of such records as are necessary to qualify the town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 600 § 1, 2010; Ord. 266 § 4, 1982)

#### **3.08.050 Authorization of contract for administration.**

The mayor and clerk/treasurer are authorized to enter into a contract with the Department of Revenue for the administration of this tax. (Ord. 600 § 1, 2010; Ord. 266 § 5, 1982)

#### **3.08.060 Violation – Penalty.**

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of 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 gross misdemeanor. (Ord. 600 § 1, 2010; Ord. 266 § 7, 1982. Formerly 3.08.070)

## Chapter 3.12

### REAL ESTATE EXCISE TAX

Sections:

- 3.12.010 Imposed.
- 3.12.015 Additional real estate excise tax.
- 3.12.020 Taxable events.
- 3.12.030 Consistency with state law.
- 3.12.040 Distribution of tax proceeds – Limitations.
- 3.12.050 Sellers – Obligation.
- 3.12.060 Lien provisions.
- 3.12.070 Notation of payment.
- 3.12.080 Date payable.
- 3.12.090 Excessive and improper payments.
- 3.12.100 Violation – Penalty.

#### **3.12.010 Imposed.**

There is imposed a tax of one-quarter of one percent of the selling price on each sale of real property within the corporate limits of this town. (Ord. 600 § 1, 2010; Ord. 267 § 1, 1982)

#### **3.12.015 Additional real estate excise tax.**

In accordance with RCW 82.46.035, and in addition to the excise tax on sale of real property imposed by this chapter, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the town of Yarrow Point at the rate of one-quarter of one percent of the selling price to be collected by the county as prescribed in RCW 82.46.060. Proceeds from this additional tax shall be deposited in a separate account in the municipal capital improvements fund and expended as authorized by law under RCW 82.46.035. (Ord. 600 § 1, 2010; Ord. 443, 1995)

#### **3.12.020 Taxable events.**

Taxes imposed under 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 town. (Ord. 600 § 1, 2010; Ord. 267 § 2, 1982)

#### **3.12.030 Consistency with state law.**

The taxes imposed under this chapter shall comply with all applicable regulations, rules, 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 that they are not inconsistent with this chapter, shall apply as though fully set forth in this section. (Ord. 600 § 1, 2010; Ord. 267 § 3, 1982)

#### **3.12.040 Distribution of tax proceeds – Limitations.**

A. The county clerk/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 town taxes imposed in this chapter shall be distributed to the town monthly and those taxes imposed under YPMC 3.12.010 shall be placed by the town clerk/treasurer in a municipal capital improvements fund. These capital improvement funds shall be used by the town for local improvements, including those listed in RCW 35.43.040.

C. This section shall not limit the existing authority of the town to impose special assessments on property benefited thereby in the manner prescribed by law. (Ord. 600 § 1, 2010; Ord. 267 § 4, 1982)

#### **3.12.050 Sellers – 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. 600 § 1, 2010; Ord. 267 § 5, 1982)

**3.12.060 Lien provisions.**

The taxes imposed in this chapter and any interest or penalties thereon are the specific lien upon each piece of 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. 600 § 1, 2010; Ord. 267 § 6, 1982)

**3.12.070 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 town 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 YPMC 3.12.050 and may be recorded in the manner prescribed for recording satisfactions of mortgages. 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. 600 § 1, 2010; Ord. 267 § 7, 1982)

**3.12.080 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 thereafter, shall bear interest at the rate of one

percent per month from the time of sale until the date of payment. (Ord. 600 § 1, 2010; Ord. 267 § 8, 1982)

**3.12.090 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 or 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 excessive 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 town. (Ord. 600 § 1, 2010; Ord. 267 § 9, 1982)

**3.12.100 Violation – Penalty.**

Any person who fails or refuses to pay the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, shall be guilty of a misdemeanor. (Ord. 600 § 1, 2010; Ord. 267 § 10, 1982)

## Chapter 3.16

### UTILITIES TAX\*

#### Sections:

- 3.16.010 Utility tax.
- 3.16.020 Use and accountability of tax proceeds.
- 3.16.030 Definitions.
- 3.16.040 Occupations subject to tax – Amount.
- 3.16.050 Tax year.
- 3.16.060 Exceptions and deductions.
- 3.16.070 Quarterly installments.
- 3.16.080 Taxpayer’s records.
- 3.16.090 Failure to make returns or to pay the tax in full.
- 3.16.100 Penalty for delinquent payment.
- 3.16.110 Overpayment of tax.
- 3.16.120 Noncompliance – Penalty.
- 3.16.130 Appeal.
- 3.16.140 Clerk/treasurer to make rules.

\*Prior legislation: Ord. 600.

#### **3.16.010 Utility tax.**

The tax provided for in this chapter shall be known as the utility tax, and is levied upon the privilege of conducting an electric energy, natural or manufactured gas, telephone, cable television, garbage collecting or water or sewer business within the town of Yarrow Point effective January 1, 2011. (Ord. 619 § 1, 2010)

#### **3.16.020 Use and accountability of tax proceeds.**

All revenue collected pursuant to this chapter shall be deposited into the general fund, and shall be used for the funding of town services or capital requirements as the council shall direct through its annual budget process. (Ord. 619 § 2, 2010)

#### **3.16.030 Definitions.**

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings.

A. “Cable television services” means the transmission or video programming and associated nonvideo signals to subscribers together with subscriber interaction, if any, which is provided in connection with video programming.

B. “Cellular telephone service” means any two-way voice and data telephone or similar communications system based in whole or in substantial part on wireless radio communications, including cellular mobile service, and which is not subject to regulation by the Washington State Utilities and Transportation Commission. “Cellular mobile service” includes other wireless radio communications services including specialized mobile radio, personal communications services, and any other evolving wireless radio communications technology that accomplishes a purpose substantially similar to cellular mobile service. Cellular phone service is included within the definition of “telephone business” for the purposes of this chapter.

C. “Competitive telephone service” means the providing by any person of telecommunications equipment or apparatus, directory advertising and lease of telephone street directories, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons not subject to regulation as telephone companies under RCW Title 80, and for which a separate charge is made. Transmission of communication through cellular telephones is classified as “telephone business” rather than “competitive telephone service.”

D. “Clerk/treasurer” means the clerk/treasurer of the town of Yarrow Point, Washington, or his or her designee.

E. "Gross income" means the value proceeding or accruing from the performance of the particular business involved, including gross proceeds of sales, compensation for the rendition of services, and receipts (including all sums earned or charged, whether received or not) by reason of investment in the business engaged in (excluding rentals, receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages or other evidences of indebtedness, or stocks and the like), all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, interest or discount paid, delivery costs or any expenses whatsoever, and without any deduction on account of losses.

F. "Pager service" means service provided by means of an electronic device which has the ability to send or receive voice or digital messages transmitted through the local telephone network, via satellite or any other form of voice or data transmission. "Pager service" is included within the definition of "telephone business" for the purposes of this chapter.

G. "Person" means any person, firm, corporation, association, or entity of any type engaged in a business subject to taxation under this chapter.

H. "Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data, pager or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating an exchange. "Telephone business" does not include the providing of competitive telephone

service or cable television service, or other providing of broadcast services by radio or television stations. (Ord. 619 § 3, 2010)

### **3.16.040 Occupations subject to tax – Amount.**

There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the town of Yarrow Point, taxes in the amount to be determined by the application of rates given against gross income as follows:

A. Upon a person engaged in or carrying on the business of selling, furnishing, or transmitting electric energy, a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due;

B. Upon a person engaged in or carrying on the business of selling, delivering, furnishing, or transmitting gas, whether natural or manufactured, a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due;

C. Upon a person engaged in or carrying on any telephone business a tax equal to six percent of the total gross income, including income from intrastate long distance toll service, from such business in the town of Yarrow Point during the period for which the tax is due;

D. Upon a person engaged in or carrying on the business of selling, furnishing or transmitting cable television service, a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due;

E. Upon a person engaged in or carrying on the business of selling, furnishing or transmitting water, a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due;

F. Upon a person engaged in or carrying on the business of furnishing sanitary sewer service, a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due;

G. Upon a person engaged in or carrying on any garbage collection business a tax equal to six percent of the total gross income from such business in the town of Yarrow Point during the period for which the tax is due. (Ord. 619 § 4, 2010)

### **3.16.050 Tax year.**

The tax year for purposes of this utility tax shall commence on January 1st, and end on December 31st, each year. (Ord. 619 § 5, 2010)

### **3.16.060 Exceptions and deductions.**

There is excepted and deducted from the total gross income upon which the tax is computed:

A. That part of the total gross income derived from business which the town is prohibited from taxing under the Constitution or the laws of the United States and the constitution or laws of the state of Washington.

B. Income derived from that portion of network telephone service, as defined in RCW 82.04.065, which represents charges to another telecommunications company, as defined in RCW 80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services; or for access to, or charges for, interstate services; or charges for network telephone service that is purchased for the purpose of resale.

C. Adjustments made to a billing or customer account in order to reverse a billing or charge that was not properly a debt of the customer.

D. Cash discounts allowed and actually granted to customers of the taxpayer during the tax year.

E. Uncollectible debts written off the taxpayer's books during the tax year. If subsequently collected, the income shall be reported for the period in which collected. (Ord. 619 § 6, 2010)

### **3.16.070 Quarterly installments.**

The tax imposed by YPMC 3.16.040 shall be due and payable in quarterly installments, and remittance therefor shall be made on or before the last day of the month following the end of the quarterly period in which the tax is accrued. Annual returns for smaller entities may be allowed upon written approval from the clerk/treasurer. On or before said due date, the taxpayer shall file with the clerk/treasurer a written return upon such form and setting forth such information as the clerk/treasurer shall reasonably require relating to the accurate computation and collection of this tax, together with the payment of the amount. (Ord. 619 § 7, 2010)

### **3.16.080 Taxpayer's records.**

Each taxpayer shall keep records reflecting the amount of the taxpayer's gross income on sales and services within the town, and such records shall be open at all reasonable times for the inspection of the clerk/treasurer or his or her designee to verify information provided on any utility tax return, or to determine whether such return is required to be filed. (Ord. 619 § 8, 2010)

### **3.16.090 Failure to make returns or to pay the tax in full.**

If a taxpayer fails, neglects, or refuses to make his or her return as and when required by this chapter, the clerk/treasurer is authorized to determine the amount of the tax payable under provisions of YPMC 3.16.040, and to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon be the tax and be immediately due and payable, together with penalty and interest. Delinquent taxes,

including any penalties, are subject to an interest charge of 12 percent per year on the unpaid balance from the date any such taxes became due as provided in YPMC 3.16.070. (Ord. 619 § 9, 2010)

**3.16.100 Penalty for delinquent payment.**

If a person subject to this tax fails to pay any tax required by this chapter within 15 days after the due date thereof, there shall be added to such tax a penalty of 10 percent of the amount of such tax. Any tax due under this chapter that is unpaid and all penalties thereon shall constitute a debt to the town and may be collected by court proceedings, which remedy shall be in addition to all other remedies. (Ord. 619 § 10, 2010)

**3.16.110 Overpayment of tax.**

Money paid to the town through error, or otherwise not in payment of the tax imposed by this chapter, or in excess of such tax, shall, upon discovery, be credited against any tax due or to become due from such taxpayer hereunder; provided however, that overpayments extending beyond one year prior to notification of the town shall not be refunded. If such taxpayer has ceased doing business in the town, any such overpayment shall be refunded to the taxpayer. (Ord. 619 § 11, 2010)

**3.16.120 Noncompliance – Penalty.**

A. No person subject to this chapter shall fail to file tax returns or to pay tax when due, nor shall any person make a false statement or representation in, or in connection with, any such tax return, or otherwise violate or refuse to comply with this chapter or with any rule promulgated pursuant to YPMC 3.16.140.

B. In addition to the interest and delinquent filing penalties set forth above, a willful violation of or failure to comply with this chapter is a civil infraction, subject to a fine of up to \$250.00 for each day that a violation continues. (Ord. 619 § 12, 2010)

**3.16.130 Appeal.**

A taxpayer aggrieved by the amount of the tax, penalties, interest, or civil infraction fine determined to be due by the clerk/treasurer or his or her designee, under the provisions of this chapter, may appeal such determination to the mayor of the town of Yarrow Point or his or her designee. (Ord. 619 § 13, 2010)

**3.16.140 Clerk/treasurer to make rules.**

The clerk/treasurer shall have the power to adopt and enforce rules and regulations not inconsistent with this chapter or with the law for the purposes of carrying out the provisions thereof. (Ord. 619 § 14, 2010)

**Chapter 3.20****LOCAL IMPROVEMENT DISTRICTS**

## Sections:

- 3.20.010 Generally.
- 3.20.020 Formation of local improvement districts.
- 3.20.030 Bonds.
- 3.20.040 Assessments.
- 3.20.050 Payment of assessments.

**3.20.010 Generally.**

The creation of local improvement districts by the town, the levying and collection of assessments therein, and the issuance of bonds and warrants thereof, shall be accomplished in accordance with the applicable provisions of the statutes of the state and the provisions of this chapter. (Ord. 600 § 1, 2010; Ord. 88 § 1, 1963)

**3.20.020 Formation of local improvement districts.**

The town engineer is designated as the proper officer to make preliminary estimates and assessment rolls for local improvement districts of the town and to furnish to the town council such information as may be required by law to be furnished to the town council in connection with the formation of local improvement districts. (Ord. 600 § 1, 2010; Ord. 88 § 2, 1963)

**3.20.030 Bonds.**

Local improvement bonds shall be in such denominations as may be provided in the ordinance authorizing their issue. The town may in such ordinance provide that the date, form and interest rate of such bonds and the denomination of the first numbered bond of such issue be subsequently fixed by resolution. (Ord. 600 § 1, 2010; Ord. 88 § 3, 1963)

**3.20.040 Assessments.**

In levying local improvement assessments the town shall estimate the reasonable costs to be incurred in collecting such assessments and the same shall be added to the assessment roll as a part of the cost of the improvement. (Ord. 600 § 1, 2010; Ord. 88 § 4, 1963)

**3.20.050 Payment of assessments.**

Installments of assessments which shall become due in any local improvement district of the town shall be delinquent if not paid when due. All delinquent installments shall bear a penalty of five percent of both the principal and interest due on such delinquent installment or installments. If any assessment installment shall become delinquent, the entire assessment shall become due and payable and the collection thereof may be enforced by foreclosure in the manner provided by the laws of the state; provided, however, that payment of all delinquent installments together with interest, penalty and costs at any time before entry of judgment in foreclosure shall extend the time of payment on the remainder of the assessment installments as if there had been no delinquency or foreclosure. (Ord. 600 § 1, 2010; Ord. 88 § 5, 1963)

**Chapter 3.24****LOCAL IMPROVEMENT  
GUARANTY FUND**

(Repealed by Ord. 600)

**Chapter 3.28****DONATIONS**

Sections:

- 3.28.010 Definitions.
- 3.28.020 Acceptance of donations.
- 3.28.030 Fund established.

**3.28.010 Definition.**

As used in this chapter, the term “donation” refers to any money or property, real or personal, donated, devised or bequeathed, with or without restriction, to the town of Yarrow Point. (Ord. 616 § 1, 2010)

**3.28.020 Acceptance of donations.**

A. Monetary Donations. The mayor with the concurrence of the town council is authorized to accept monetary donations to the town, and to carry out the terms of the donation, devise, or bequest, if the purposes and conditions of the donation are within the powers granted by law to the town and are consistent with the town’s policies, plans, goals or ordinances. If a monetary donation is not expended within five years after such donation is made, and the donation amount is not sufficient to carry out the purpose of the donation, the donation will be deposited into the town’s general fund and used for maintenance or improvement of town rights-of-way, pathways, open space and parks. If the donation is in excess of the cost of the purpose of the donation, the excess funds will be refunded to the donor. If no purpose is specified or no terms or conditions are attached to a donation, devise or bequest, the town may expend or use the same for any capital improvement project.

B. Nonmonetary Donations. The mayor is authorized to determine the appropriateness, usefulness and value to the town of all non-monetary donations and to recommend to the town council the retention, improvement, return to donor, transfer, trade, sale, donation to other agency or other disposition.

C. Nonacceptance of Donation. The town council may decline to accept a monetary or nonmonetary donation if such donation is not consistent with the policies, plans, goals or ordinances of the town of Yarrow Point or if the acceptance of same is contrary to law. (Ord. 616 § 2, 2010)

**3.28.030 Fund established.**

There is hereby established Fund No. 650, to be called the charitable donations fund. All monetary donations or proceeds from the sale of nonmonetary donations shall be deposited into this fund. The clerk/treasurer is authorized and directed to establish such accounting procedures as may be necessary to carry out the terms and conditions of any donation, devise or bequest, in accordance with the laws of the state of Washington and requirements of the Office of the State Auditor. (Ord. 616 § 3, 2010)

**Chapter 3.32**

**PETTY CASH FUND**

Sections:

- 3.32.010 Established.
- 3.32.020 Initial funding.
- 3.32.030 Custodian.
- 3.32.040 Expenditures.
- 3.32.050 Replenishment.

**3.32.010 Established.**

There is hereby established a petty cash fund for the town in the amount of \$200.00. (Ord. 600 § 1, 2010; Ord. 438 § 3, 1995)

**3.32.020 Initial funding.**

The town petty cash fund will initially be funded by the current expense fund. (Ord. 600 § 1, 2010; Ord. 438 § 4, 1995)

**3.32.030 Custodian.**

The clerk/treasurer will be the custodian of the petty cash fund and will keep the money under lock and key at all times. (Ord. 600 § 1, 2010; Ord. 438 § 5, 1995)

**3.32.040 Expenditures.**

All expenditures from the petty cash fund will be recorded and charged to the correct budgeted funds. (Ord. 600 § 1, 2010; Ord. 438 § 6, 1995)

**3.32.050 Replenishment.**

The petty cash fund will be replenished to the imprest amount (\$200.00) each month from the appropriate budgeted funds. (Ord. 600 § 1, 2010; Ord. 438 § 7, 1995)

**Chapter 3.34****CHANGE FUND**

## Sections:

- 3.34.010 Established.
- 3.34.020 Custodian.
- 3.34.030 Initial funding.
- 3.34.040 Expenditures.
- 3.34.050 Recording of expenditures.

**3.34.010 Established.**

There is hereby established a change fund for the town in the amount of \$100.00. (Ord. 588 § 1, 2008)

**3.34.020 Custodian.**

The clerk/treasurer will be the custodian of the change fund and will keep the money under lock and key at all times. (Ord. 588 § 2, 2008)

**3.34.030 Initial funding.**

The town change fund will be initially funded by the current expense fund. (Ord. 588 § 3, 2008)

**3.34.040 Expenditures.**

Funds in the change fund shall only be used for the purpose of providing change to the citizens who provide payment in cash to the town for which money is due back to the citizen. (Ord. 588 § 4, 2008)

**3.34.050 Recording of expenditures.**

All funds into or out of the change fund shall be recorded to the correct budgeted accounts. (Ord. 588 § 5, 2008)

**Chapter 3.36****PARK FUND**

(Repealed by Ord. 600)

**Chapter 3.40****WETHERILL NATURE  
PRESERVE FUND**

## Sections:

- 3.40.010 Fund No. 601 – Established.  
3.40.020 Fund No. 623 – Established.  
3.40.030 Administration and expenditures.

**3.40.010 Fund No. 601 – Established.**

A. There is established a special endowment fund No. 601 for the town entitled the Wetherill Nature Preserve trust fund.

B. When moneys are received by the town from whatever source to be placed in the Wetherill Nature Preserve trust fund and it is intended that the funds be nonexpendable, as in the case of an endowment, the funds shall be placed in this fund and invested by the town clerk/treasurer.

C. The interest shall remain in the fund until expenditures are authorized by the councils of Yarrow Point and Hunts Point upon recommendation of the Wetherill Nature Preserve commission. (Ord. 600 § 1, 2010; Ord. 346 §§ 1 – 3, 1989)

**3.40.020 Fund No. 623 – Established.**

A. There is established for the town a special trust fund No. 623 entitled the Wetherill Nature Preserve fund.

B. The moneys received for the purpose of maintaining and/or improving the Wetherill Nature Preserve will be placed in this fund.

C. Expenditures may be made from this fund as the council feels necessary for improvements to or for the maintenance of the Wetherill Nature Preserve. (Ord. 600 § 1, 2010; Ord. 342 §§ 1 – 3, 1988)

**3.40.030 Administration and  
expenditures.**

A. The town clerk/treasurer is authorized to receive funds in the form of donations, grants or any other source for deposit in the special

expendable trust fund No. 623 or the endowment fund No. 601, including funds received by the town of Hunts Point which are designated for the Wetherill Nature Preserve.

B. The town clerk/treasurer is authorized to invest the funds and is further authorized to expend the funds upon approval by both town councils.

C. Prior to November 1st, the advisory commission, as created by the Wetherill Nature Preserve interlocal agreement and entered into between Hunts Point and Yarrow Point on December 22, 1988, shall submit a proposed budget to both councils for approval. This budget will contain recommendations for expenditures for the ensuing year.

D. Prior to January 1st of each year, the town councils shall approve a budget for the expenditure of funds for the Wetherill Nature Preserve. The town clerk/treasurer is authorized to make expenditures authorized by the budget approved by the town councils. Non-budgeted expenditures will require approval of both town councils. (Ord. 600 § 1, 2010; Ord. 345 §§ 1 – 4, 1989)

**Chapter 3.44****MISCELLANEOUS FUNDS**

## Sections:

- 3.44.010 Fund No. 103 – Contingency fund.
- 3.44.020 *Repealed.*
- 3.44.030 Fund No. 104 – Community development fund.
- 3.44.040 Fund No. 101 – Town street fund.
- 3.44.050 Fund No. 304 – Capital improvement fund IV.
- 3.44.060 Fund No. 801 – Payroll/claims clearing fund.
- 3.44.070 Fund No. 301 – Capital improvement fund I.
- 3.44.080 Jail property proceeds fund.

**3.44.010 Fund No. 103 – Contingency fund.**

A. A special fund No. 103 is established and is designated as the contingency fund.

B. Contingency Fund Revenue. Contingency fund revenue will be supported by budgetary appropriations. Any tax or revenue not restricted for a specific use by law may be placed in the contingency fund. The contingency fund may be supported by the receipt of funds transferred from any other unexpended or decreased fund by ordinance. Funds in the contingency fund shall not lapse unless appropriated by the council and to another fund or funds in subsequent budgets.

C. Contingency Fund Expenditures. No money may be withdrawn from the contingency fund except by an ordinance which allows the transfer of money to an appropriate operating fund. Money may be expended from the contingency fund in the case of an emergency but must be subsequently ratified by the council by ordinance. (Ord. 600 § 1, 2010; Ord. 357 §§ 1 – 3, 1989)

**3.44.020 Fund No. 625 – General reserve trust fund.**

*Repealed by Ord. 600. (Ord. 362 §§ 1 – 4, 1990)*

**3.44.030 Fund No. 104 – Community development fund.**

A. A special revenue fund No. 104 is hereby established and designated as the community development fund.

B. Community development fund revenue will be supported by moneys received from state grants for growth management and revenue received from building services fees.

C. Money received from state grants shall be used solely for activities as related to growth management as outlined in the Growth Management Act (Chapter 36.70A RCW).

D. Money received for the purpose of administering building services activities shall also be deposited in this fund and may be used for purposes other than activities related to the Growth Management Act.

E. No grant funds received for growth management activities shall be used to pay for enforcing building services activities. (Ord. 600 § 1, 2010; Ord. 563 §§ 1 – 3, 2006)

**3.44.040 Fund No. 101 – Town street fund.**

A. There is hereby established one single fund to be known as the “Town Street Fund,” which shall be used for all proper street purposes, and which shall incorporate both the former arterial fund and the former street fund and will be designated as fund No. 101.

B. The town street fund shall be used for salaries, wages, materials, supplies, equipment, including the construction, maintenance, repair or improvement of streets, curbs, gutters, sidewalks and storm drainage system, street safety and traffic control and other proper street-related expenses.

C. This fund shall receive its capital from all legal sources including, but not limited to, the following sources: all gas revenues

received pursuant to the laws of Chapter 7, the Laws of the 1961 Extraordinary Session and all matching funds contributed by the town pursuant to such laws; motor vehicle license fees; whatever proportion, if any, of the general tax levy that the town council shall designate and any loans for other town funds.

D. All deposits to and expenditures from the town street fund shall be made in accordance with the provisions of the annual budget of the town and with the provisions of the State Budgeting, Accounting, and Reporting System (BARS). (Ord. 600 § 1, 2010; Ord. 428 §§ 1 – 5, 1994)

#### **3.44.050 Fund No. 304 – Capital improvement fund IV.**

A. There is imposed an additional one-quarter percent excise tax on the sale of real estate within the town of Yarrow Point, Washington, providing for the collection thereof, limiting the use of the proceeds therefrom.

B. The proceeds from said taxes shall be distributed to the town and placed by the town clerk/treasurer in a municipal “Fund No. 304 Capital Improvement IV” fund.

C. This capital improvement fund shall be for the purpose of funding such capital improvement projects as shall be approved by the town council, such as partially funding the six-year transportation plan as approved by the town council and partially funding the park and trail plan as approved by the town council on December 6, 1993. (Ord. 600 § 1, 2010; Ord. 445 §§ 1, 2, 3, 1995)

#### **3.44.060 Fund No. 801 – Payroll/claims clearing fund.**

There is hereby established a separate fund to be known as the payroll/claims clearing fund No. 801. All amounts expended by other funds shall be placed in the payroll/claims clearing fund to clear all warrants redeemed from the bank. (Ord. 600 § 1, 2010; Ord. 482 § 1, 1998)

#### **3.44.070 Fund No. 301 – Capital improvement fund I.**

A. There is imposed a one-quarter percent excise tax on the sale of real estate within the town of Yarrow Point, Washington.

B. The proceeds from said taxes shall be distributed to the town and placed by the town clerk/treasurer in a municipal “Fund No. 301 Capital Improvement I” fund.

C. This capital improvement fund shall be for the purpose of funding such capital improvement projects as shall be approved by the town council, such as partially funding the six-year transportation plan as approved by the town council. (Ord. 600 § 1, 2010)

#### **3.44.080 Jail property proceeds fund.**

A. Established. There is hereby established a jail property proceeds fund for the deposit of the town’s allocation of proceeds from the sale of jail property.

B. Expenditures. Funds in the jail property proceeds fund shall only be used for the expense of housing prisoners at facilities other than the King County Jail or for construction of an alternate correctional facility.

C. Recording of Expenditures. All funds into or out of the jail property proceeds fund shall be recorded by means of unique account codes within the current expense fund and used solely for the purpose specified by this section. (Ord. 626 §§ 1 – 3, 2011)