

EXHIBIT A

Chapter 2.04 TREASURER AND CLERK

2.04.020 City finance director.

There is hereby established the office of finance director, who shall be appointed by the mayor and confirmed by city council. The finance director serves as the city treasurer and a~~All~~ references to “city treasurer” in the ordinances of the city shall mean the finance director. The finance director is authorized to establish financial procedures to implement financial management policies adopted by resolution of the city council. (Ord. 1218 § 2, 2019; Ord. 1206 § 1, 2018; Ord. 1022 § 1, 2008; Ord. 972 § 1, 2005; Ord. 883 § 1, 2001; Ord. 806 § 2, 1998).

2.04.025 Authority to create and close funds.

The finance ~~officer~~director, after consultation with the city administrator ~~and director of administrative services~~ and after review and approval by a majority of the city council’s finance and administration committee, is authorized to create new budgeting, accounting and reporting funds and to consolidate and/or close such existing funds except as may otherwise be directed by state law. The finance ~~officer~~director shall prepare and maintain a list of such funds and a general description of their use. Such list shall be available to the public for review and copying upon request. (Ord. 981 § 1, 2005).

2.04.030 Offices to be separate.

The offices of city clerk and ~~city treasurer~~finance director shall be separate and distinct, and shall not be combined. (Ord. 806 § 2, 1998).

2.04.040 Budget estimates.

For purposes of preparing budget estimates under RCW 35A.33.030, and for no other purposes, all references in said statute shall be taken and deemed to refer to the ~~city treasurer~~finance director and not to the city clerk. (Ord. 931 § 1, 2003).

Chapter 2.70 CREDIT CARDS FOR USE BY CITY PERSONNEL Repealed

2.70.010 Authorization – Purpose.

~~The city administrator is authorized to obtain and have issued a credit card or cards in the name of the city for use by city personnel, employees and officials for payment of expenses incident to authorized~~

travel, for official city acquisitions and purchases, and such other purposes as may be authorized by state law. (Ord. 752 § 1, 1995; Ord. 717 § 1, 1993; Ord. 661 § 1, 1991).

2.70.020 Valid obligation—Credit limit—Cash advance.

No obligation shall be incurred, nor shall such obligation be deemed a valid obligation of the city unless such obligation is for matter or matters otherwise properly provided for in the city budget. Further, the credit limit of each credit card shall not exceed the sum of \$2,000, thus precluding the charging or using of the card beyond the debt limit. No city credit card shall be used for a cash advance. (Ord. 752 § 2, 1995; Ord. 661 § 2, 1991).

2.70.030 Payment—Procedure when not chargeable to city.

Upon billing or no later than 15 days after the billing date, the officer or employee using a charge card issued under this chapter shall submit a fully itemized travel expense voucher, or purchase request if the item is not related to a travel expense. Any charges against the charge card disallowed as not properly identified on the travel expense voucher or purchase request, or otherwise disallowed as not for the sole purpose of covering city approved expenses or purchases, shall be paid by the official or employee by check, United States currency, or by salary deduction. If any disallowed charges are not repaid before the charge card billing is due and payable, the city shall have a prior lien against and a right to withhold any and all funds payable to or to become payable to the official or employee up to the amount of the disallowed charges and interest at the same rate as charged by the company which issued the charge card. No official or employee of the city who has been issued a charge card shall use the card if any disallowed charges are outstanding, and shall surrender the card upon demand of the city administrator. (Ord. 752 § 3, 1995; Ord. 661 § 4, 1991).

2.70.040 Control of cards and accounts.

The city administrator shall have exclusive control and possession of all such charge cards as authorized by this chapter and shall control release, issuance, and availability of such cards as reasonably necessary in order to prevent abuse or improper use; all cards shall be promptly returned to the city administrator immediately upon request. The city administrator may open accounts at appropriate financial institutions for purposes of such cards, and when deemed necessary in the city administrator's sole judgment, close out immediately such account solely by written notice signed by the city administrator. (Ord. 661 § 4, 1991).

2.90.010 Definitions.

A. “Mayor” as used in this chapter includes the Mayor’s authorized designees. “Authorized staff” means a city employee who has been authorized in writing by their department director to make purchases of materials, supplies or equipment, including technology services, systems or equipment.

B. “Financial Management Policy” means the policy adopted by Resolution No. 162790 of the city council, as may be amended from time to time. “Competitive bid” refers to the process for obtaining bids and awarding contracts for construction of a “public work,” as provided in RCW 35A.40.200, Chapter 39.04 RCW, RCW 35.23.352 and statutes cited therein.

C. “Competitive negotiation” means the process for acquisition of electronic data processing and telecommunications equipment, software, services or systems as provided in RCW 39.04.270.

D. “Emergency contract” means a contract to address an “emergency” as defined in RCW 39.04.280, and/or where the failure to execute such contract within a specific time frame would result in the loss or potential loss of revenue to the city, and having a deadline for execution and return to the other party for which there is not time to obtain prior city council approval.

E. “Minor contract” means any one of the following:

1. A contract for any purpose meeting all of the following conditions:
 - a. The term is three years or less;
 - b. Funds have been appropriated by city council in the biennial budget; and
 - c. The contract does not require expenditures that exceed available fund balances.
2. Contracts with third parties renewing an existing contract for services on the same or substantially similar terms as the existing contract.
3. Contracts creating no financial liability on the part of the city that are for the sole purpose of becoming eligible to receive revenues.
4. Contracts with other public agencies for the exchange of information, for confidentiality for participation in legal proceedings, or other purposes of a like nature not involving financial obligations.

5. Contracts that are for the sole purpose of housekeeping changes or clarifications to an existing contract where such changes do not alter any material term or condition.

F. "Manager" means the manager of any division within a city department, e.g., the parks, streets or utilities divisions of the parks and public works department.

G. "Purchase cooperative" means an intergovernmental agency created or established via interlocal agreement for the purpose of obtaining competitive bids from vendors/suppliers of municipal supplies, materials and/or equipment, as authorized pursuant to RCW 39.34.030(5).

H. "Interlocal agreement" refers to the use of an interlocal agreement with another governmental entity to provide the city the ability to purchase materials, supplies or equipment using the results of the bid process followed by the other governmental entity, as allowed pursuant to RCW 39.34.030(5).

I. "Small works roster" refers to the process of inviting quotations from and awarding a contract to a contractor included on a list of public works contractors available to perform public works projects for the city, as allowed pursuant to RCW 35.23.352 and 39.04.155.

J. "Limited small works roster" refers to the process of inviting quotations from and awarding a contract to a contractor included on a subset of contractors listed on the small works roster, as allowed pursuant to RCW 39.04.155(3).

K. "Technology systems and services" means electronic data processing and telecommunications equipment, software, services or systems, as those terms are used in RCW 39.04.270 and 36.92.020(5).

L. "Vendor roster" refers to the process of inviting quotations from a list of vendors from whom the city may purchase materials, equipment, supplies or services, which list is maintained pursuant to RCW 35.23.352(9) and 39.04.190. (Ord. 1227 § 2, 2020; Ord. 1132 § 1, 2014; Ord. 1034 § 1, 2008).

2.90.020 Mayor's authority to execute minor ~~and emergency~~ contracts and make emergency purchases.

A. The mayor ~~or his or her designee(s)~~ is/are hereby authorized to purchase materials, supplies and equipment and execute minor contracts without individual city council approval of each contract, subject to compliance with the applicable dollar limits, procedural requirements, and approval processes identified in the Financial Management Policy, ~~the following:~~

1. Applicable dollar limits, procedural requirements and approval processes identified in the Purchasing and Contracting Matrix set forth in subsection C of this section;

2. All federal, state and local laws, regulations and/or ordinances applicable to the approval processes identified in the Purchasing and Contracting Matrix set forth in subsection C of this section;

3. If the minor contract pertains to a public work, the project is included on the applicable capital improvement program (utility or parks/streets);

4. Where a competitive acquisition/contract award process is not required for the purchase of materials, supplies, or equipment by the applicable portion of the Purchasing and Contracting Matrix set forth in subsection C of this section, city staff/managers/department directors will nevertheless attempt to obtain the lowest practical price for such materials, supplies, and/or equipment.

B. The mayor ~~or his designee and department directors are~~ hereby authorized to ~~execute emergency contracts~~make emergency purchases without prior city council approval in accordance with the procedures set forth in the Financial Management Policy.

C. Purchasing and Contracting Matrix.

Procurement Category	Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval
Materials, Supplies, and Equipment				
Materials, Supplies, and Equipment (Including Capital Equipment)	Under \$1,000	None	Authorized Staff	None ⁺
	\$1,000—\$7,500	None	Authorized Staff	Manager
	Over \$7,500—\$15,000	Purchase Cooperative, Vendor Roster, or Formal Competitive Bid	Manager	Department Director
	Over \$15,000—\$50,000	Purchase Cooperative, Interlocal Agreement or Formal Competitive Bid	Department Director	Mayor or City Administrator
	Over \$50,000	Purchase Cooperative, Interlocal Agreement or Formal Competitive Bid	Mayor or City Administrator	City Council
Personal Services				

Procurement Category	Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval
Architectural, Engineering and Landscape Architect Services (A&E)	Under \$15,000	MRSC Consultant/Vendor Roster or On-Call Contract	Manager	Department Director
	\$15,000—\$50,000	MRSC Consultant/Vendor Roster or On-Call Contract	Department Director	Mayor or City Administrator
	Over \$50,000—\$100,000	MRSC Consultant/Vendor Roster or On-Call Contract	Mayor or City Administrator	City Council
	Over \$100,000	MRSC Consultant/Vendor Roster, On-Call Contract or Request for Qualifications	Mayor or City Administrator	City Council
General or Purchased Services (Other Than A&E)	Under \$15,000	None or Vendor Roster	Manager	Department Director
	\$15,000—\$50,000	Purchase Cooperative, Vendor Roster or None	Department Director	Mayor or City Administrator
	Over \$50,000	Purchase Cooperative, Interlocal Agreement (of any dollar amount), Vendor Roster or None	Mayor or City Administrator	City Council
Technology Systems and Services				
Technology Systems and Services	Under \$7,500	None	Authorized Staff	Manager
	\$7,500—\$15,000	Purchase Cooperative, Consultant/Vendor	Manager	Department Director

Procurement Category	Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval	
		Roster, or Competitive Negotiation			
	Over \$15,000—\$50,000	Purchase Cooperative, Consultant/Vendor Roster, or Competitive Negotiation	Department Director	Mayor or City Administrator	
	Over \$50,000	Purchase Cooperative, Consultant/Vendor Roster, or Competitive Negotiation	Mayor or City Administrator	City Council	
Public Works					
Public Works	Single Craft	Under \$75,500	None	Manager	Department Director
Project Staff Labor	Multi Craft	Under \$116,155	None	Manager	Department Director
Public Works Contract		Under \$7,500	None	Authorized Staff	Manager
		\$7,500—\$50,000	Limited Small Works Roster or Small Works Roster	Manager	Department Director
		Over \$50,000—\$116,155	Small Works Roster or Formal Competitive Bid	Department Director	Mayor or City Administrator
		Over \$116,155—\$350,000	Small Works Roster or Formal Competitive Bid	Mayor or City Administrator	City Council
		Over \$350,000	Formal Competitive Bid	Mayor or City Administrator	City Council
Amendments and Change Orders					

Procurement Category	Dollar Limit	Procedural Requirement(s)	Approval Authority	Required Secondary Approval
Contract Amendments (Services)	No Value Change	None ²	Manager	Department Director
	Under \$35,000, cumulatively	None ²	Department Director	Mayor or City Administrator
	Over \$35,000, cumulatively	None ²	Mayor or City Administrator	City Council
Change Orders (Public Works)	No Value Change	None ²	Manager	Department Director
	Under \$35,000, cumulatively	None ²	Department Director	Mayor or City Administrator
	Over \$35,000, cumulatively	None ²	Mayor or City Administrator	City Council

¹ While prior approval for materials, supplies, and equipment purchased by authorized staff under \$1,000 is not required by this section, credit card statements or reimbursement requests may require director and/or city administrator approval pursuant to city financial policies.

² While contract amendments and change orders do not require a competitive process, they shall be processed in accordance with the specifications or procedural requirements set forth in the underlying contract. And, the proposed scope of any change order or contract amendment must not deviate from the original scope of work in such a manner or degree that it constitutes a separate project.

(Ord. 1227 § 2, 2020; Ord. 1034 § 1, 2008).

Chapter 3.05 REAL ESTATE EXCISE TAX

3.05.015 Additional quarter percent imposed.

In addition to the excise tax on the sale of real property imposed by SMC [3.05.010](#), there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the city of Snoqualmie 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 projects funds and expended only as authorized by law under RCW 82.46.035(35). (Ord. 748 § 1, 1995).

3.05.020 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 458-61A WAC upon the occurrence of any taxable event within the corporate limits of the city. (Ord. 509 § 2, 1982).

3.05.030 Consistency with state tax.

The taxes imposed under 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 458-61A WAC. The provisions of those chapters, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth herein. (Ord. 509 § 3, 1982).

Chapter 3.08 LOCAL IMPROVEMENTS AND SPECIAL ASSESSMENTS

3.08.020 Adherence to specified provisions required.

Whenever the city council provides for making local improvements and for paying the whole or any portion of the cost and expense thereof by levying and collecting special assessments on property especially benefited, the proceedings therefor shall be in accordance with the provisions of ~~an act of the Legislature of the state, entitled "An Act relating to local improvements in cities and towns and repealing certain Acts and parts of Acts," approved March 17, 1911, and acts amendatory thereof (being Chapters 35.43, 35.44, 35.45, 35.47, 34.48, 35.49, 35.50, 35.51, and 35.53, 35.54, 35.55, and 35.56 RCW)~~ and the provisions of this chapter ~~and ordinances amendatory thereof~~. (Ord. 271 § 1, 1953).

3.08.130 Bond – Form.

All bonds, unless otherwise specially ordered by the council, issued in pursuance of the provisions of this chapter may be in substantially the following form:

No. _____ \$ _____

UNITED STATES OF AMERICA
STATE OF WASHINGTON
LOCAL IMPROVEMENT BOND
TOWN CITY OF SNOQUALMIE
LOCAL IMPROVEMENT DISTRICT
NO. _____

N.B. This bond is issued by virtue of the provisions of RCW 35.45.0104 et seq., Section 35.45.070 of which reads as follows:

Neither the holder nor the owner of any bond, interest coupon, or warrant, or other short-term obligation issued against a local improvement fund under the provisions of this act shall have any claim therefor against the city or town by which it the same is issued, except for payment from the special assessments made for the improvement for which the bond or warrant was issued; and except also for payment from as against the local improvement guaranty fund of the such city or town as to bonds issued after the creation of a local improvement guaranty fund of that city or town, and the city or town shall not be liable to the any holder or owner of any such bond, interest coupon, or warrant, or other short-term obligation for any loss to the local improvement guaranty fund occurring in the lawful operation thereof, by the city or town. ~~The remedy of the holder or owner of a bond or warrant in case of nonpayment, shall be confined to the enforcement of the assessment and to the guaranty fund.~~

The Town City of Snoqualmie, a municipal corporation of the State of Washington, hereby promises to pay to _____ or bearer _____ (\$_____) Dollars, in lawful money of the United States, with interest thereon at the rate of ____ percent per annum, payable annually out of the fund established by Ordinance No. ____ of said Town and known as "Local Improvement Fund, District No. ____" and not otherwise, except from the guaranty fund, as herein provided. Both principal of and interest on this bond are payable at the office of the Town Treasurer of said Town Finance Director.

A coupon is hereto attached for each installment of interest to accrue hereon and said interest shall be paid only on presentation and surrender of such coupon to the Town Treasurer Finance Director.

This bond is payable on or before the _____ day of _____, 2049, and is subject to call by the Town Treasurer of said Town Finance Director whenever there shall be sufficient money in said Local Improvement Fund to pay the same and all unpaid bonds of the series of which this bond is one, which are prior to this bond in numerical order, over and above sufficient for the payment of interest on all unpaid bonds of said series. The call for payment of this bond, or of any bond of the series of which this is one, shall be made by the Finance Director Town Treasurer by publishing the same once in the official newspaper of the City said Town, and when such call is made for the payment of this bond it will be paid on the day the next interest coupon thereon shall become due after said call and upon said day interest upon this bond shall cease and any remaining coupons shall be void.

The City Town Council of the City of Snoqualmie said Town as the agent of said Local Improvement District No. ____ established by Ordinance No. ____, has caused this bond to be issued in the name of the City said Town as the bond of said Local Improvement District, the bond or the proceeds thereof to

be applied in part payment of so much of the cost and expense of the improvement of
_____ under said Ordinance No. _____ as is levied and assessed against the property
included in said Local Improvement District No. _____ and benefited by said improvement and the said
Local Improvement Fund has been established by ordinance for said purpose; and the holder or
holders of this bond shall look only to said fund and to the Local Improvement Guaranty Fund of the
CityTown of Snoqualmie for the payment of either the principal or interest on this bond.

This bond is one of a series of _____ bonds aggregating in all the principal sum of _____
(\$_____) dollars, all of which bonds are subject to the
same terms and conditions as herein expressed.

IN WITNESS WHEREOF, the CityTown of Snoqualmie has caused these presents to be signed by its
Mayor and attested by its CityTown Clerk and sealed with its corporate seal this _____ day of
_____, 2019.

CITYTOWN OF SNOQUALMIE,
WASHINGTON

By:

Mayor

Attest:

CityTown Clerk

There shall be attached to each bond such a number of coupons as shall be required to represent the
interest thereon payable either annually or semiannually, as the case may be, for the term of the bonds,
which coupons shall be substantially in the following form:

On the _____ day of _____, 19____, the TOWN CITY OF SNOQUALMIE, STATE OF
WASHINGTON promises to pay to the bearer at the office of the Finance DirectorTown Treasurer
_____ (\$_____) Dollars, being (six) (twelve) months' interest due that day on Bond No. _____ of
the bonds of Local Improvement District No. _____, and not otherwise, provided that this coupon is
subject to all the terms and conditions contained in the bond to which it is annexed, and if said bond
shall be called for payment before maturity hereof, then this coupon shall be void.

CITYTOWN OF SNOQUALMIE,
WASHINGTON

By:

Mayor

Attest:

CityTown Clerk

The city treasurerfinance director shall keep in his office a register of all such bonds in which he shall enter the local improvement district for which the same are issued and the date, amount and number of each bond and the terms of payment. (Ord. 271 § 12, 1953).

CHAPTER 3.11 RESERVE FUND

3.11.010 Creation.

There is hereby established a fund for reserves assigned or committed to the General Fund to be known as the Reserve Fund. The Reserve Fund may only be used with approval of the city council.

Chapter 3.12 LOCAL IMPROVEMENT GENERAL FUND Repealed

3.12.010 Creation.

There is established in the city treasury a fund to be known as the local improvement general fund, into which may be paid or transferred from time to time by the city clerk on the order of the city council any balance that may remain in the fund of any local improvement district after payment of the whole cost and expense of such improvement and such other moneys as he may be authorized by existing laws to pay into such fund or be hereafter authorized by law. Moneys in such fund shall be paid out as the city council may direct in accordance with law. (Ord. 176A § 1, 1922).

Chapter 3.16 LOCAL IMPROVEMENT ~~DISTRICT GUARANTY FUNDS~~

3.16.010 Local improvement general fund.

There is hereby created in the city treasury a fund to be known as the local improvement general fund, into which may be paid or transferred from time to time by the city clerk on the order of the city council any balance that may remain in the fund of any local improvement district after payment of the whole cost and expense of such improvement and such other moneys as he may be authorized by existing laws to pay into such fund or be hereafter authorized by law. Moneys in such fund shall be paid out as the city council may direct in accordance with law. (Ord. 176A § 1, 1922).

3.16.0210 Established Local improvement district guaranty fund.

A. Creation. A There is hereby created a fund for the purpose of guaranteeing, to the extent of such fund, and in the manner provided in this chapter, the payment of the city's local improvement bonds and warrants, issued to pay for any local improvement ordered subsequent to the date of the ordinance codified in this chapter is established to be known as the local improvement district guaranty fund. (Ord. 213 § 1, 1938).

B. 3.16.020 Named—Maintenance procedure specified.

Such fund shall be designated local improvement guaranty fund. For the purpose of maintaining such fund, the city issuing local improvement bonds or warrants after the date of the ordinance codified in this chapter shall be deemed and held to have pledged to the fund a tax credit of the city in an amount equal to five percent of the bonds or warrants so issued. The credit so pledged shall not constitute an indebtedness of the city within the meaning of any statutory or charter provisions or limitation respecting indebtedness. Such pledge shall be deemed to have been made, as to any particular local improvement district, upon the delivery of the roll to the clerk of the city for collection. Such pledged tax credits, with the other resources of the fund enumerated in SMC 3.16.030 and 3.16.040, constitute a reserve wherewith to purchase defaulted bonds and warrants guaranteed by the fund. Among the several issues of bonds or warrants guaranteed by the fund, no preference shall exist, but defaulted interest coupons, bonds and warrants shall be purchased out of the fund in the order of their presentation. (Ord. 213 § 2, 1938).

C. 3.16.030 Tax levies—Interest from bank deposits.

After the creation of such guaranty fund, the city shall levy, from time to time, as other taxes are levied, such sums as may be needed to meet the financial requirements of the fund, but not in excess of the total of the tax credits pledged by this act to the guaranty fund. Whenever there shall be paid out of a guaranty fund any sum on account of principal or interest of a local improvement bond or warrant, the city as

trustee for the fund, shall be subrogated to all the rights of the holder of the bond or interest coupon or warrant so paid; and the proceeds thereof, or of the assessment underlying the same, shall become part of the guaranty fund. There shall also be paid into each guaranty fund the interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement fund guaranteed under this chapter after the payment of all outstanding bonds or warrants payable primarily out of such local improvement fund. Warrants drawing interest at a rate not to exceed six percent shall be issued, as other warrants are issued by the city, against a guaranty fund to meet any liability occurring against it. At the time of making its annual budget and tax levy, the city shall provide for the levying of a sum sufficient with the other resources of the fund, to pay warrants so issued during the preceding fiscal year; provided, that no warrants shall be issued against the guaranty fund in excess of the cash therein and the tax credits pledged thereto as provided in SMC [3.16.020](#); provided further, that no taxes shall be levied for the fund in excess of the tax credits so pledged by SMC [3.16.020](#), and that the tax levies directed in this chapter shall be additional to and if need be in excess of, any and all statutory and charter limitations applicable to the tax levies of the city. (Ord. 213 § 3, 1938).

D. [3.16.040](#) Use of moneys—Deposits paid into fund.

So much of the money of a guaranty fund as is necessary may be used to purchase certificates of delinquency for general taxes on property subject to local improvement assessments underlying bonds or warrants guaranteed by the fund, or to purchase such property at county tax foreclosures or from the county after foreclosure, for the purpose of protecting the guaranty fund. The fund shall be subrogated to the rights of the city, and the city may foreclose the lien of general tax certificates of delinquency, and purchase the property at the foreclosure sale. After so acquiring title to real property, the city may lease or sell and convey the same at public or private sale for such price and on such terms as may be determined by resolution of the city council, any provisions of law, charter or ordinance to the contrary notwithstanding. All proceeds resulting from such sales shall belong to and be paid into the guaranty fund. (Ord. 213 § 3, 1938).

E. [3.16.050](#)—City exempt from liability.

Neither the holder nor the owner of any bond issued under the provisions of this [act chapter](#) shall have any claim therefor against the city, except for payment from the special assessments made for the improvement for which the bond was issued, and except as against the local improvement guaranty fund of the city. The city shall not be liable to any holder or owner of such bond or warrant for any loss to the guaranty fund occurring in the lawful operation thereof by the city. The remedy of the holder or owner of a bond, in case of nonpayment, shall be confined to the enforcement of the assessment and to the guaranty fund. (Ord. 213 § 4, 1938).

Chapter 3.24
SEWER CONSTRUCTION FUND
Repealed

3.24.010 Created.

~~A fund known as the sewer construction fund is established in the office of the clerk-treasurer. (Ord. 342 § 1, 1965).~~

3.24.020 Purpose.

~~The purpose of the fund is to receive moneys from federal grants and loans, proceeds from LID bonds and revenue bonds and from any other sources for the purpose of planning and constructing a sewage system for the city and to pay therefrom all costs and expenses which may be incurred for the planning and construction of the sewage system and the operation of the fund. (Ord. 342 § 2, 1965).~~

Chapter 3.28
SEWER OPERATIONS FUND
Repealed

3.28.010 Created.

~~A fund known as the sewer operation fund is established in the office of the clerk-treasurer. (Ord. 347 § 1, 1966).~~

3.28.020 Purpose.

~~The purpose of the fund is to receive moneys transferred from the general fund for the initial operation of the sewer system and to further receive all revenues from the operation of the sewer system and to pay therefrom all costs and expenses incurred in the operation of the sewer system. (Ord. 347 § 2, 1966).~~

Chapter 3.32
CLAIMS CLEARING FUND
Repealed

3.32.010 Created.

~~There is created a fund, known and designated as the claims clearing fund, into which shall be paid and transferred from the various funds an amount of money equal to the various claims against the city for any purpose. References in this chapter to "the fund" shall be deemed to refer to the claims clearing fund established in this section. (Ord. 1206 § 2, 2018; Ord. 492 § 1, 1981).~~

3.32.020 Transfer of funds.

Whenever it is deemed necessary, the finance director is authorized, empowered and directed to transfer from the funds of the various departments to the claims clearing fund sufficient moneys to pay the claims against the various departments of the city. (Ord. 1206 § 2, 2018; Ord. 492 § 2, 1981).

3.32.030 Purpose of expenditures.

The claims clearing fund shall be used and payments therefrom shall be made only for the purpose of paying any claims against the city. (Ord. 1206 § 2, 2018; Ord. 492 § 3, 1981).

3.32.040 Issuance of warrants.

Following compliance with the process set forth in Chapter 3.85 SMC, the finance director is authorized, empowered and directed to issue warrants or checks on and against the fund in payment of materials furnished, services rendered or expense or liability incurred by the various departments and offices of the city. All warrants issued on or against the fund shall be solely and only for the purposes set forth in this chapter and shall be payable only out of and from the fund. In lieu of issuing a warrant, if the fund is solvent at the time city payment is ordered, the finance director may elect to make payment by check, electronic payment, or credit card. (Ord. 1206 § 2, 2018; Ord. 761 § 1, 1996; Ord. 492 § 4, 1981).

Chapter 3.36
PAYROLL CLEARING FUND
Repealed

3.36.010 Created.

There is created a fund, known and designated as the payroll clearing fund, into which shall be paid and transferred from the various funds an amount of money equal to the various salaries and wages and other compensations due city employees. References in this chapter to "the fund" shall be deemed to refer to the payroll clearing fund established in this section. (Ord. 1206 § 3, 2018; Ord. 493 § 1, 1981).

3.36.020 Transfer of funds.

Whenever it is deemed necessary, the finance director is authorized, empowered and directed to transfer from the funds of the various departments to the payroll clearing fund sufficient moneys to pay the salaries, wages and other compensations of the employees of the various departments of the city. (Ord. 1206 § 3, 2018; Ord. 493 § 2, 1981).

3.36.030 Purposes of expenditures.

The payroll clearing fund shall be used and payments therefrom shall be made only for the purpose of paying and compensating employees of the city for services rendered, reimbursing authorized expenses

and paying employee deductions to those persons, agencies and organizations entitled to such payments. (Ord. 1206 § 3, 2018; Ord. 493 § 3, 1981).

3.36.040 Issuance of warrants.

Following compliance with the process set forth in Chapter 3.85 SMC, the finance director is authorized, empowered and directed to issue warrants on and against the fund for payments authorized by SMC 3.36.030. All warrants issued on or against the fund shall be solely and only for the purposes set forth in this chapter and shall be payable only out of and from the fund. In lieu of issuing a warrant, if the fund is solvent at the time payment is ordered, the finance director may elect to make payment by check, electronic payment, or credit card. (Ord. 1206 § 3, 2018; Ord. 761 § 2, 1996; Ord. 493 § 4, 1981).

Chapter 3.37
PETTY CASH ACCOUNT
Repealed

3.37.010 Treasurer authorized to establish petty cash accounts.

- A. The treasurer is hereby authorized to establish petty cash accounts within any fund of the city for the purpose of making change, making minor purchases, or for any other lawful purpose, which purposes shall be stated in writing by the treasurer.
- B. At the time of establishment of any petty cash account, the treasurer shall appoint a single custodian for such petty cash account; provided, the treasurer may from time to time change the custodian of such petty cash account as the treasurer may direct in writing. On disbursal of petty cash to a designated custodian, the custodian shall render a receipt in writing to the treasurer. The treasurer shall at all times maintain a list identifying authorized custodians of petty cash accounts.
- C. No individual petty cash account shall exceed \$250.00, and the aggregate of all petty cash accounts shall not exceed \$1,500.
- D. All petty cash accounts shall be counted and reconciled at least monthly by some person other than the custodian.
- E. A petty cash account shall be counted and reconciled at such time as the appointment of the custodian thereof is terminated, and any remaining balance turned over to the treasurer. (Ord. 820 § 1, 1998).

3.37.020 Petty cash accounts to be replenished at least monthly.

- A. At least once a month, or more frequently if disbursements warrant, petty cash accounts shall be replenished. Replenishment shall be by voucher with appropriate receipts attached. Receipts shall be perforated or canceled by some appropriate means to prevent reuse. At the time of replenishment, the custodian shall assure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the amount authorized for the petty cash account.

~~B. All petty cash accounts shall be replenished immediately prior to the end of each fiscal year. (Ord. 820 § 1, 1998).~~

3.37.030 Administration in accordance with BARS manual.

~~All petty cash accounts shall be administered in accordance with the requirements of the State BARS manual, and in the event of any conflict between the provisions of this chapter and the BARS manual, as it now exists or may hereafter be amended, the BARS manual shall control. (Ord. 820 § 1, 1998).~~

3.37.040 Use for unauthorized purpose prohibited.

~~It shall be a misdemeanor for any person to use petty cash for any purpose not authorized by this chapter. (Ord. 820 § 1, 1998).~~

**Chapter 3.38
PARK IMPROVEMENT FUND
Repealed**

3.38.010 Created.

~~A new fund is hereby created and named the park improvement fund. The fund number shall be 303. (Ord. 727 § 1, 1994).~~

3.38.020 Purpose.

~~This fund shall be for the express purpose of setting aside moneys for park capital improvement expenditures. (Ord. 727 § 2, 1994).~~

**Chapter 3.40
LEASEHOLD EXCISE TAX**

3.40.010 Imposed.

~~There is levied and shall be collected a leasehold excise tax on and after May 1, 1983, upon the act or privilege of occupying or using publicly owned real or personal property within the city through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter "the State Act")RCW 32.29A.020(1). The tax shall be paid, collected and remitted to the Department of Revenue of the state of Washington at the time and in the manner prescribed by Section 5 of the State Act. (Ord. 523 § 1, 1983).~~

3.40.020 Rate.

The rate of the tax imposed by SMC [3.40.010](#) shall be the rate of four percent of the taxable rent, (as defined by ~~Section 2 of the State Act~~[RCW 32.29A.020\(2\)](#)); provided, with respect to a product lease (as defined by ~~Section 2 of the State Act~~[RCW 32.29A.020\(2\)](#)), a credit of 33 percent of the tax produced by the above rate. (Ord. 523 § 2, 1983).

3.40.040 Exemptions.

Leasehold interests exempted by ~~Section 13 of the State Act as it~~[RCW 82.29A.125 through 82.29A.138](#) ~~as they~~ now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to SMC [3.40.010](#). (Ord. 523 § 4, 1983).

Chapter 3.44 BONDS REGISTRATION SYSTEM

3.44.020 Definitions.

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

- A. "Bond" or "bonds" shall have the meaning defined in ~~Section 2(1), Chapter 167, Laws of 1983~~[RCW 39.46.020](#), as ~~the same it now exists or~~ may hereafter be ~~from time to time~~ amended.
- B. "City" means the city of Snoqualmie, 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 ~~Section 2(3), Chapter 167, Laws of 1983~~[RCW 39.46.020](#), as ~~the same it now exists or~~ may hereafter be ~~from time to time~~ amended.
- E. "Registrar" shall be the person or persons designated by the city to register ownership of bonds or obligations under this chapter. (Ord. 530 § 1, 1983).

3.44.030 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 and issued by the city after June 30, 1983, on which the interest is intended to be exempt from federal income taxation 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 city or the fiscal agencies, whether or not a physical instrument is issued; or
2. By 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 owners.

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~~finance director 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 and the fiscal agencies shall be the registrar for all other city bonds and obligations.

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.

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.

In instances when the fiscal agency serves as registrar, the city adopts by reference the contract between the State Finance Committee of the state and the fiscal agencies in lieu of executing a separate contract

and prescribing by ordinance the rights, duties, obligations and compensation of the registrar. As well, when the ~~city clerk treasurer~~finance director serves as registrar, a separate contract shall not be required.

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

1. Making payments of principal and interest;
2. Printing any physical instruments, including the use of identifying numbers or other designation;
3. Specifying record and payment dates;
4. Determining denominations;
5. Establishing the manner of communicating with the owners of the bonds or obligations;
6. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;
7. Registering or releasing security interests, if any; and
8. 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. 530 § 3, 1983).

Chapter 3.60 CONTINGENCY FUND

3.60.010 Established.

There is established in the office of ~~clerk treasurer~~the finance director a special fund to be known and designated as the "contingency fund". (Ord. 775 § 1, 1996).

Chapter 3.65 FLOOD REDUCTION PROJECTS FUND

Repealed

3.65.010 Created.

~~A new fund is hereby created and named flood reduction projects fund. The fund number shall be 305.~~
~~(Ord. 852 § 1, 2000).~~

3.65.020 Purpose.

~~This fund shall be for the express purpose of accounting for the revenues and expenditures associated with the flood reduction projects. (Ord. 852 § 2, 2000).~~

Chapter 3.70 DONATION, DEVISES OR BEQUESTS

3.70.010 Established.

Pursuant to RCW [35A.11.040](#), the city is hereby authorized to accept any money or property donated, devised or bequeathed to it, and to carry out the terms of the donation, devise or bequest if within the powers granted by law. The city council may delegate authority to the mayor to accept donations up to a dollar amount specified in the city's Financial Management Policy as defined in SMC 2.90.010. If no terms or conditions are attached to the donation, devise or bequest, the city may expend or use the same for any municipal purpose. (Ord. 785 § 1, 1997).

3.70.020 Procedures.

The finance director~~or office of city clerk treasurer~~, after consulting with either the chair or a member of the finance and administration committee, is hereby authorized and directed to establish such funds and accounting procedures as may be necessary to carry out the terms or conditions of any donation, devise or bequest, in accordance with the laws of the state of Washington and requirements prescribed by the office of the State Auditor. (Ord. 785 § 1, 1997).

Chapter 3.80 PUBLIC ARTS FUNDING

3.80.010 Purpose.

The city of Snoqualmie recognizes the importance and benefit of providing opportunities for high quality visual art experiences at public facilities. It is the city's intention to create a variety of cultural opportunities for its citizens and to enhance the aesthetic and cultural environment in the community by encouraging and promoting the creation and placement of public art. To that end, a policy is hereby established to pool one percent of the value of qualifying capital improvement projects for the arts funds to be used for public art works in certain public facilities that will expand citizen's access to visual art. (Ord. 913 § 1, 2002).

