

ORDINANCE NO. 1642

AN ORDINANCE OF THE CITY OF DES MOINES, WASHINGTON relating to Revenue and Finance, amending DMMC 3.48.070, 3.48.150, 3.52.010 and 3.56.030; adding new sections as DMMC 3.48.150, 3.51.111, 3.52.150, and 3.56.080; relocating new sections to chapters 3.52, 3.56, and 3.58 DMMC; repealing DMMC 3.48.030, 3.48.130, 3.52.060, 3.52.070, 3.56.020, 3.58.130, 3.88.040, and chapter 3.54 DMMC; decodifying DMMC 3.48.120 and recodifying as DMMC 3.51.101, decodifying DMMC 3.48.140 and recodifying as DMMC 3.51.180; as housekeeping measures to reorganize Title 3 DMMC and provide consistency.

WHEREAS, Title 3 DMMC, entitled "Revenue and Finance," contains many ordinances pertaining to budgeting and accounting, and

WHEREAS, numerous amendments to Title 3 DMMC since enactment have adversely affected the Title's organization, and

WHEREAS, the City Council finds that it is in the best interest of the public health, safety, and general welfare to establish comprehensive, uniform, and current provisions for the City's Revenue and Finance Code; now therefore,

THE CITY COUNCIL OF THE CITY OF DES MOINES ORDAINS AS FOLLOWS:

Sec. 1. DMMC 3.48.070 and section 25 of Ordinance No. 1144 as amended by section 1 of Ordinance No. 1189 as amended by section 1 of Ordinance No. 1352 are amended to read as follows:

Municipal capital and construction fund.

(1) There is created a "municipal capital and construction fund."

(2) The purpose of the municipal capital and construction fund is for the receipt and expenditure of moneys used to finance local improvements, including those listed in RCW 35.43.040 as presently constituted or as may be subsequently amended.

(3) Moneys for the municipal capital and construction fund consist of taxes collected under

the provisions of Ordinance No. 652 as amended, funds appropriated annually and from time to time by the City Council, and from such other sources as the City Council may determine for deposit in the municipal capital and construction fund.

(4) The municipal capital and construction fund excludes enterprise funds' and internal service funds' capital and construction activity.

Sec. 2. A new section is added to chapter 3.48 DMMC as DMMC 3.48.150 to read as follows:

Debt service fund.

(1) There is created a "debt service fund."

(2) The purpose of the debt service fund is for the receipt and expenditure of moneys used to pay for general governmental activities' debt service. Debt service for enterprise funds are paid by the enterprise funds.

(3) Moneys for the debt service fund consist of funds received from the state, appropriated annually and from time to time by the City Council, and from such other sources as the City Council may determine.

Sec. 3. A new section is added to Ordinance No. 1638 (uncodified) as DMMC 3.51.111 to read as follows:

Lodging excise tax fund.

(1) There is created a special fund in the treasury of the City entitled "Lodging excise tax fund."

(2) All taxes collected under this section shall be placed in this fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition or operation of tourism-related facilities, or any other uses authorized by chapter 67.28 RCW, now or as subsequently amended.

Sec. 4. DMMC 3.52.010 and section 32 of Ordinance No. 1144 are amended to read as follows:

General provisions.

(1) Identity and accounting. Except as otherwise provided in this chapter, each enterprise fund has a separate accounting and identity from other monetary resources of the City.

(2) Sources of moneys. Except as otherwise provided in this chapter, each enterprise fund receives moneys predominately from external user fees.

(3) Expenditures from funds. Except as otherwise provided in this chapter, expenditures from each enterprise fund are authorized by motion of the City Council for purposes and uses consistent with law.

(4) Transfers from funds. Except as otherwise provided in this chapter, excess moneys in an enterprise fund may be not be transferred to another City fund.

(5) Annual carryover. Except as otherwise provided in this chapter, moneys that have been deposited in each enterprise fund are maintained and carried forward at the end of each budget year, including interest from investment earnings of the funds and excluding authorized expenditures.

Sec. 5. A new section is added to chapter 3.52 DMMC as DMMC 3.52.100, "Marina fund," to read as follows:

Marina fund. There is hereby created and established in the office of the City treasurer the Marina fund. The Marina fund shall consist of three sub-funds: Marina Operations, Marina construction, and Marina debt service and reserve.

(1) All revenues raised pursuant to Marina operations shall be deposited into the Marina operations sub-fund. All Marina operating expenses shall be paid from the Marina operations sub-fund. Current expenses of the marina system shall be payable, as

a first charge, from the Marina operations sub-fund as the same become due and payable. Current expenses shall include all necessary operating expenses, current maintenance charges, expenses of reasonable upkeep and repairs, properly allocated share of charges for insurance and all other expenses incident to the operation of the marina system, but shall exclude depreciation, all general administrative expenses of the City and the payment into the Marina construction sub-fund hereinafter provided for.

(2) The portion of bond proceeds designated for construction purposes shall be deposited directly into the Marina construction sub-fund. Additionally, monies collected pursuant to the Marina operations may be transferred to the Marina construction sub-account to fund Marina capital improvements as the City Council may designate. Grants or other external funding sources related to construction activities shall be deposited directly into the Marina construction sub-fund.

(3) The portion of bond proceeds designated for debt service reserve purposes shall be directly deposited into the Marina debt service & reserve sub-fund and shall be maintained therein as long as legally required. The Marina operations sub-fund shall transfer to the Marina debt service & reserve sub-fund such sums as are necessary such that the Marina debt service & reserve sub-fund has cash on hand to pay the interest on the outstanding bonds plus one-half of the principal due within the succeeding 12 months on or before each interest payment date.

(4) The City may use the balance of excess funds in the Marina operations sub-fund at the close of each fiscal year to redeem eligible outstanding bonds on the next interest payment date, in inverse numerical order and in amounts of not less than \$5,000.00 par value at one time.

Sec. 6. A new section is added to chapter 3.52 DMMC as DMMC 3.52.150 to read as follows:

Surface Water Management fund. There is hereby created and established in the office of the City treasurer the Surface Water Management fund. The Surface Water Management fund shall consist of two sub-funds: Surface Water Management operations and Surface Water Management construction.

(1) All revenues raised pursuant to Surface Water Management operations shall be deposited into the Surface Water Management operations sub-fund. All Surface Water Management operations operating expenses shall be paid from the Surface Water Management operations sub-fund.

(2) Monies collected pursuant to the Surface Water Management operations may be transferred to the Surface Water Management construction sub-account to fund Surface Water Management capital improvements as the City Council may designate. Grants or other external funding sources related to construction activities shall be deposited directly into the Surface Water Management construction sub-fund.

Sec. 7. DMMC 3.56.030 and section 41 of Ordinance No. 1144 are amended to read as follows:

Computer replacement fund.

(1) There is created a "computer replacement fund."

(2) The purpose of the computer equipment replacement fund is for the receipt and expenditure of moneys used to finance the purchase and replacement of computer hardware and software.

Sec. 8. A new section is added to chapter 3.56 DMMC as DMMC 3.56.080, to read as follows:

Unemployment compensation trust fund.

(1) There is created an "unemployment compensation trust fund."

(2) The purpose of the unemployment compensation trust fund is for the receipt and expenditure of moneys used to pay claims for reimbursement of unemployment compensation.

(3) Deposits to the fund are made in such amounts as to maintain an optimum reserve accumulation level.

Sec. 9. Ratification, confirmation and approval. All acts undertaken prior to the effective date of this Ordinance that are consistent with the intent and purpose of same are hereby ratified, confirmed, and approved.

Sec. 10. Repealer.

(1) DMMC 3.48.030 and section 21 of Ordinance No. 1144 are repealed.

(2) DMMC 3.48.130 and section 31 of Ordinance No. 1144 are repealed.

(3) DMMC 3.52.060 and section 37 of Ordinance No. 1144 are repealed.

(4) DMMC 3.52.070 and section 38 of Ordinance No. 1144 are repealed.

(5) Chapter 3.54 DMMC and sections 9, 10, 11, 12, 13, 14, and 15 of Ordinance No. 265 as amended by section 2(parts) of Ordinance No. 1297 are repealed.

(6) DMMC 3.56.020 and section 41 of Ordinance No. 1144 are repealed.

(7) DMMC 3.88.040 and section 4 of Ordinance No. 1358 are repealed."

Sec. 11. Codification.

(1) Section 2 of this Ordinance shall be codified as DMMC 3.48.150, entitled "Debt service fund."

(2) Section 3 of this Ordinance shall be codified as DMMC 3.51.111, entitled "Lodging excise tax fund."

(3) Section 5 of this Ordinance shall be codified as DMMC 3.52.100, entitled "Marina fund."


(4) Section 6 of this Ordinance shall be codified as DMMC 3.52.150, "Surface Water Management fund."

Sec. 13. Effective date. This Ordinance shall take effect and be in full force five (5) days after its final passage by the Des Moines City Council in accordance to law.

PASSED BY the City Council of the City of Des Moines this 11th day of February, 2016 and signed in authentication thereof this 11th day of February, 2016.


M A Y O R

APPROVED AS TO FORM:



City Attorney

ATTEST:



City Clerk

Published: February 19, 2016

LEGAL NOTICE
SUMMARY OF ADOPTED ORDINANCE
CITY OF DES MOINES

ORDINANCE NO. 1642, Adopted February 11, 2016.

DESCRIPTION OF MAIN POINTS OF THE ORDINANCE:

This Ordinance relates to Revenue and Finance, amends DMMC 3.48.070, 3.48.150, 3.52.010 and 3.56.030; adds new sections as DMMC 3.48.150, 3.51.111, 3.52.150, and 3.56.080; relocates new sections to chapters 3.52, 3.56, and 3.58 DMMC; repeals DMMC 3.48.030, 3.48.130, 3.52.060, 3.52.070, 3.56.020, 3.58.130, 3.88.040, and chapter 3.54 DMMC; decodifies DMMC 3.48.120 and recodifies as DMMC 3.51.101, decodifies DMMC 3.48.140 and recodifies as DMMC 3.51.180; as housekeeping measures to reorganize Title 3 DMMC and provide consistency.

The full text of the Ordinance will be mailed without cost upon request.

Bonnie Wilkins
City Clerk

Published: February 19, 2016