

## **Title 3**

### **REVENUE AND FINANCE**

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**Chapter 3.04**

**FINANCE COMMITTEE**

Sections:

**3.04.010 Composition.**

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**3.04.010 Composition.**

The mayor, the city treasurer, and one city councilman shall constitute the city finance committee. The council member shall be appointed by the council and shall remain a member at the pleasure of the council. The mayor shall act as chairman of the committee and the city treasurer as secretary thereof. A complete record of all investments shall be kept in the financial records of the city, maintained by the city treasurer.

(Ord. 603 § 1, 1966)

**3.04.020 Investment.**

The finance committee is authorized to invest city money from inactive funds or from other funds in excess of current needs in the manner and in the investments prescribed by RCW 35.39.030, without the necessity of a consenting ordinance of the city council for each such investment. The finance committee shall make a monthly report of all investment transactions to the city council. The city council or the city finance

committee may at any time convert the securities, or any part thereof, into cash. The treasurer shall remain the custodian of all such moneys and securities for the city, as prescribed by RCW 35.24.130.  
(Ord. 603 § 2, 1966)

## **Chapter 3.08**

### **WARRANTS**

Sections:

**3.08.010 Interest paid.**

#### **3.08.010 Interest paid.**

All warrants issued by the city upon or against any fund of the city which are presented and payment thereof refused for want of funds, shall be endorsed "Not paid for want of funds" and shall thereafter bear interest until called for payment at the rate of four percent per annum.  
(Ord. 359 § 1, 1940)

## **Chapter 3.12**

### **PAYROLL WARRANTS**

Sections:

**3.12.010 Payroll period.**

**3.12.020 Approval by department head.**

**3.12.030 Approval by city clerk.**

**3.12.040 Submission of payroll to city council.**

#### **3.12.010 Payroll period.**

To provide for systematic payment of city employees, city payroll warrants shall be issued on the last work day of the month and on the sixteenth of each month, unless the sixteenth falls on a Saturday, Sunday or holiday then employees shall be paid on the last work day prior to such day.  
(Ord. 944 § 1, 1991; Ord. 692 § 1, 1975)  
(Ord. No. 1285, § 1, 2-12-2008)

#### **3.12.020 Approval by department head.**

All claims for compensation to employees shall be approved and signed by the responsible department head, said department head certifying that the claim is just, true and unpaid, which certificate shall be a part of each voucher presented for payment.  
(Ord. 692 § 2, 1975)

#### **3.12.030 Approval by city clerk.**

Each claim for payment of employee wages shall be approved by the city clerk and the city clerk shall certify that the claim is just, true and unpaid, which certificate shall be a part of each voucher presented for payment.

(Ord. 692 § 3, 1975)

### **3.12.040 Submission of payroll to city council.**

Each payroll shall be submitted to the city council for approval at the next meeting following each payroll period.

(Ord. 692 § 4, 1975)

## **Chapter 3.16**

### **NEWSPAPER PUBLICATION BIDS**

Sections:

**3.16.010 Call for bids.**

**3.16.020 Fiscal year.**

**3.16.030 Official newspaper.**

#### **3.16.010 Call for bids.**

Bids shall be called annually for the publication in a newspaper published or of general circulation in the city, of all notices or newspaper publications of the city, required by law. Notice of the call for bids shall be published once in the then official city newspaper at any time between June 15th and July 15th, and the contract shall be awarded to the lowest responsible bidder at the last city council meeting in July, for the following fiscal publication year.

(Ord. 505 § 1, 1954)

#### **3.16.020 Fiscal year.**

The fiscal publication year of the city shall commence on August 1st and end on July 31st of the following calendar year.

(Ord. 505 § 2, 1954)

#### **3.16.030 Official newspaper.**

The city's official newspaper during each fiscal year shall be the newspaper to which such bid is awarded for that particular fiscal year.

(Ord. 505 § 3, 1954)

## **Chapter 3.20**

### **CLAIMS AGAINST CITY**

Sections:

**3.20.010 All claims or demands to be audited.**

**3.20.020 Audit procedure.**

**3.20.030 Auditing committee.**

**3.20.040 Reimbursement claims by officers and employees.**

**3.20.050 Payrolls and wage claims.**

### **3.20.010 All claims or demands to be audited.**

All claims, demands and requests for payment from the city shall first be audited in accordance with the procedures set out in this chapter before payment is made.  
(Ord. 693 § 1, 1975)

### **3.20.020 Audit procedure.**

All claims, demands and requests for payment (all of which are in this chapter referred to as "claims") shall be prepared for audit and payment on a form and in the manner prescribed by the Division of Municipal Corporations in the State Auditor's office in accordance with RCW 42.24.080, and no claim shall be paid without being authenticated or certified by the proper officer. Prior to council action upon any claim, the claim shall be submitted to the auditing committee for its approval or rejection. No claim shall be paid until it has first been approved for payment by the votes of at least four councilmen.  
(Ord. 693 § 2, 1975)

### **3.20.030 Auditing committee.**

The mayor shall appoint an auditing committee consisting of three council members. If any member of the auditing committee is absent at a council meeting, the mayor or presiding officer shall appoint another councilman to serve pro tem at the meeting in place of the absent auditing committee member. The council shall not be bound by rejection of a claim by the auditing committee and may pass or allow the claim over such objection; however, the council shall, before allowance, scrutinize very closely any claim rejected by the auditing committee.  
(Ord. 693 § 3, 1975)

### **3.20.040 Reimbursement claims by officers and employees.**

No claim for reimbursement of any expenditures by officers or employees of the city for transportation, lodging, meals or any other purpose shall be allowed unless they are presented in a detailed account. The council may allow reimbursement of the actual expenses incurred, as itemized, or may, in lieu of actual expenses compute the rates for such reimbursements on a mileage, hourly, per diem or other basis as the council shall deem proper in each instance. If not based on actual itemized expenses, the reimbursement may be computed on a mileage rate of twelve cents per mile for use by an officer or employee of his personal automobile or other transportation equipment in connection with officially assigned duties and other travel for approved public purposes. Each claim shall be duly certified by the claimant on the claim form and in the manner prescribed by the Division of Municipal Corporations in the office of the State Auditor, as prescribed by RCW 42.24.090. Advancements for travel expenses may be made only in strict compliance with RCW 42.24.120 through RCW 42.24.160.  
(Ord. 693 § 4, 1975)

### **3.20.050 Payrolls and wage claims.**

Notwithstanding the foregoing, payroll warrants may be issued and wage claims paid as provided in Chapter 3.12.

(Ord. 693 § 5, 1975)

## **Chapter 3.24**

### **AD VALOREM TAXES**

Sections:

**3.24.010 Determination.**

**3.24.020 Certified.**

#### **3.24.010 Determination.**

On the first Monday in October of each year the mayor shall provide the council with current information on estimates of revenues from all sources as adopted in the budget for the current year, together with estimates submitted by the clerk under Ch. 95, Sec. 5, Law of 1969, First Ex. Sess., as codified at RCW 35.33.051. On the same day at eight p.m. the council and the mayor shall meet and consider the city's total anticipated financial requirements for the ensuing fiscal year, and the council shall determine and fix by ordinance the amount to be raised by ad valorem taxes.

(Ord. 633 § 1, 1969)

#### **3.24.020 Certified.**

Upon adoption of the ordinance the clerk shall certify the same to the board of county commissioners as required by RCW 84.52.020.

(Ord. 633 § 2, 1969)

## **Chapter 3.26**

### **GAMBLING AND TAXATION THEREOF**

Sections:

**3.26.010 Permitted generally.**

**3.26.020 License--Filing with the chief of police.**

**3.26.030 Tax--Required generally.**

**3.26.040 Tax--Levy--Bingo, raffles, punchboards, pull tabs and amusement games.**

**3.26.050 Tax--Levy--Social card games.**

**3.26.060 Tax--Payment--Reports.**

**3.26.070 Use of revenue.**

**3.26.080 Ordinance copy to State Gambling Commission.**

**3.26.090 Lien.**

**3.26.100 Violation--Penalty.**

**3.26.110 Annual review.**

#### **3.26.010 Permitted generally.**

Upon the effective date of the ordinance codified in this chapter, all gambling activities permitted by the Cle Elum Municipal Code, to the extent authorized under the laws of the state, and particularly Substitute House Bill No. 711, Chapter 218, Laws of 1973 (43rd Leg. First Ex. Sess.) and any amendments thereto, shall be subject to the provisions contained herein and further subject to any licensing requirements and regulatory requirements of the state.

(Ord. 1200 § 1, 2003)

**3.26.020 License--Filing with the chief of police.**

Any person, association or organization, required to obtain a license for gambling under the laws of the state, which receives such a license, shall upon receipt thereof immediately file a copy thereof with the chief of police and shall thereafter promptly notify the chief of any change, suspension or action pertaining to such license.

(Ord. 1200 § 1, 2003)

**3.26.030 Tax--Required generally.**

Upon the effective date of the ordinance codified in this chapter, and unless as otherwise provided herein, any person, association or organization engaging in gambling activities pursuant to a state license and as authorized under the laws of the state shall be subject to a city tax thereon, as set out further in this chapter.

(Ord. 1200 § 1, 2003)

**3.26.040 Tax--Levy--Bingo, raffles, punchboards, pull tabs and amusement games.**

A. There shall be no city tax levied upon bingo, raffles and amusement games.

B. There shall be a city tax levied quarterly upon punchboards and pull tabs for commercial stimulant operators of three percent of the quarterly win, calculated as gross receipts from punchboard and pull tab sales less the amount awarded as cash or merchandise prizes. There shall be no city tax levied upon punchboards and pull tabs for bona fide charitable or nonprofit organizations, as defined by Chapter 9.46 RCW of the laws of the state.

(Ord. 1200 § 1, 2003)

**3.26.050 Tax--Levy--Social card games.**

With respect to social card games, there shall be a city tax levied quarterly in the amount of three percent on the first three hundred thousand dollars of each quarterly win, calculated as gross receipts from social card games less the amount awarded as cash or merchandise prizes, and in an amount of five percent on all amounts exceeding three hundred thousand dollars of each quarterly win, calculated as gross receipts from social card games less the amount awarded as cash or merchandise prizes.

(Ord. 1200 § 1, 2003)

**3.26.060 Tax--Payment--Reports.**

The taxes called for as set forth in Cle Elum Municipal Code 3.26.040 and 3.26.050 shall be paid to the city treasurer quarterly upon the filing, with the Washington State Gambling Commission, of the required quarterly activity reports or any other any report of gambling monies received by a gambling license holder, and a duplicate copy of any such reports shall be filed simultaneously with the city treasurer along with the payment of the tax thereon.

(Ord. 1200 § 1, 2003)

### **3.26.070 Use of revenue.**

Pursuant to RCW 9.46.113, the city shall use the revenue collected from the taxes levied on city-authorized gambling activities primarily for the purpose of enforcement of the provisions of this chapter by the city police department, such that the revenues shall first be used for policing of and gambling enforcement activities that the police department demonstrates by quantifiable evidence to be reasonably necessary. The balance of the revenue collected from the taxes levied on city-authorized gambling activities shall be used solely for parks in the city of Cle Elum.

(Ord. 1200 § 1, 2003)

### **3.26.080 Ordinance copy to State Gambling Commission.**

Upon the effective date of the ordinance codified in this chapter, the city clerk shall mail a certified copy of the ordinance codified herein to the chairman of the State Gambling Commission.

(Ord. 1200 § 1, 2003)

### **3.26.090 Lien.**

Taxes imposed under this chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

(Ord. 1200 § 1, 2003)

### **3.26.100 Violation--Penalty.**

In addition to any liability for civil remedies in favor of the city for collection of any delinquent taxes under the provisions of this chapter, and in addition to any penalties that might be imposed by the state, a violation for the provisions of this chapter is a misdemeanor punishable in accordance with Cle Elum Municipal Code 5.02.220.

(Ord. 1200 § 1, 2003)

### **3.26.110 Annual review.**

All taxes imposed hereunder shall be subject to review and revision by the Cle Elum city council on an annual basis.

(Ord. 1200 § 1, 2003)

## **Chapter 3.28**

### **LEASEHOLD EXCISE TAX**

#### **Sections:**

**3.28.010 Levied.**

**3.28.020 Rate.**

**3.28.030 Exemption.**

**3.28.040 Collection.**

**3.28.050 Contract with state authorized.**

### **3.28.010 Levied.**

There is levied and shall be collected a leasehold excise tax on and after January 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the territorial limits of the city, through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session, codified at RCW 82.29A.020 (hereinafter referred to as "the state act"). The tax shall be paid, collected and remitted to the Department of Revenue of the state at the time and in the manner prescribed by Section 5 of the state act.

(Ord. 711 § 1, 1976)

### **3.28.020 Rate.**

The rate of tax imposed by Section 3.28.010 shall be four percent of the taxable rent (as defined by Section 2 of the state act); provided, that the following credit shall be allowed in determining the tax payable:

- A. With respect to a leasehold interest arising out of any lease or agreement, the terms of which were binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated (as defined by Section 2 of the state act) since that date, and excluding from such credit any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:
  - 1. With respect to taxes due in calendar year 1976, a credit equal to eighty percent of the tax produced by the above rate;
  - 2. With respect to taxes due in calendar year 1977, a credit equal to sixty percent of the tax produced by the above rate;
  - 3. With respect to taxes due in calendar year 1978, a credit equal to forty percent of the tax produced by the above rate;
  - 4. With respect to taxes due in calendar year 1979, a credit equal to twenty percent of the tax produced by the above rate.
- B. With respect to a product lease (as defined by RCW 82.29A.050), a credit of thirty-three percent of the tax produced by the above rate.

(Ord. 711 § 2, 1976)

### **3.28.030 Exemption.**

Leasehold interests exempted by the RCW 82.29A.130 as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to Section 3.28.010.

(Ord. 711 § 4, 1976)

### **3.28.040 Collection.**

The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the state act.  
(Ord. 711 § 3, 1976)

### **3.28.050 Contract with state authorized.**

The mayor of the city is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by Section 3.28.010; provided, that the city attorney shall first approve the form and content of the contract.  
(Ord. 711 § 5, 1976)

## **Chapter 3.30**

### **REGISTRATION SYSTEM FOR BONDS AND OBLIGATIONS**

Sections:

**3.30.010 Definitions.**

**3.30.020 Findings.**

**3.30.030 Adoption of registration system.**

**3.30.040 Registration--Requirement and method.**

**3.30.060 Registrar--Appointment, powers and duties.**

**3.30.070 Statement of transfer restrictions.**

### **3.30.010 Definitions.**

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

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

"City" means the city of Cle Elum, Washington.

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

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

"Registrar" means the person, persons or entity designated by the city to register ownership of bonds or obligations under this chapter or under an ordinance of the city authorizing the issuance of such bonds or obligations.

(Ord. 960 § 1, 1992)

### **3.30.020 Findings.**

The city council of the city finds that it is in the city's best interest to establish a system of registering the ownership of the city's bonds and obligations in the manner permitted.

(Ord. 960 § 2, 1992)

### **3.30.030 Adoption of registration system.**

The city adopts the system set out in this chapter of registering the ownership of its bonds and obligations.  
(Ord. 960 § 3, 1992)

### **3.30.040 Registration--Requirement and method.**

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

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

1. A book entry system of recording the ownership of the bond or obligation on the books of the registrar, whether or not a physical instrument is issued; or
2. Recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or obligation to the new owner.

C. Transfer of Ownership. 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.  
(Ord. 960 § 3(a), (b), 1992)

### **3.30.060 Registrar--Appointment, powers and duties.**

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

B. Powers and Duties.

1. 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.
2. 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 treasurer and the registrar, except that:

- a. When the fiscal agencies serve as registrar, the city adopts by reference the contract between the State Finance Committee of Washington and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar; and
  - b. When the city treasurer serves as registrar, a separate contract shall not be required.
3. In all cases when the registrar is not the fiscal agencies and the bonds or obligations are assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:
- a. Making payments of principal and interest;
  - b. Printing any physical instruments, including the use of identifying numbers or other designation;
  - c. Specifying record and payment dates;
  - d. Determining denominations;
  - e. Establishing the manner of communicating with the owners of the bonds or obligations;
  - f. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments, and the certification of such destruction;
  - g. Registering or releasing security interest, if any; and
  - h. Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the city may deem to be necessary or appropriate.

(Ord. 960 § 3(d), (e), 1992)

### **3.30.070 Statement of transfer restrictions.**

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

(Ord. 960 § 4, 1992)

## **Chapter 3.32**

## LOCAL IMPROVEMENTS

Sections:

**3.32.010 Special assessments.**

**3.32.020 Delinquent penalty.**

### **3.32.010 Special assessments.**

All special assessments to pay the cost and expense of any local improvement authorized by the city shall be paid to the treasurer of the city on or before thirty days from the date of the first publication of a certified copy of the assessment roll by the city treasurer.

(Ord. 192 § 1, 1919)

### **3.32.020 Delinquent penalty.**

If the assessments are not paid within said time, they shall become delinquent and shall bear interest at the rate of eight percent per annum, and in addition thereto shall bear five percent penalty, and both interest and penalty shall be included in, and shall be a part of the assessment lien.

(Ord. 192 § 2, 1919)

## Chapter 3.36

### ANTIRECESSION FISCAL ASSISTANCE FUND

Sections:

**3.36.010 Created.**

**3.36.020 Purposes.**

**3.36.030 Uses.**

**3.36.040 Time limitation.**

### **3.36.010 Created.**

There is created a special fund entitled "antirecession fiscal assistance fund" into which shall be paid all federal funds received under Title II of the Public Works Employment Act of 1976 and any amendments thereto.

(Ord. 720 § 1, 1977)

### **3.36.020 Purposes.**

This fund is established to account for all federal funds received under the abovesaid act, in accordance with federal regulations and regulations imposed by the state pertaining thereto. The receipt of Title II money will be entered in Account No. 332.98 and must be expended from the fund into which it was originally received. The only transfers allowed are to the payroll fund and the claims fund.

(Ord. 720 § 2, 1977)

### **3.36.030 Uses.**

Expenditures from this fund shall be used to maintain basic services which have been provided to

residents by the city. Payments shall be used for the maintenance of levels of public employment and of basic services within the following governmental expenditure categories: education, highways, public welfare, health and hospitals, police and corrections, fire protection, sewerage and sanitation, natural resources, housing and urban renewal, transportation, libraries, financial administration, general administration, general public buildings, interest on general debt and parks and recreation. Payments may not be used to initiate basic services not previously provided during the immediately preceding two fiscal years of the city. Said funds may be used for the acquisition of supplies and materials only to the extent that such expenditures are incidental and necessary to the continued rendition of a basic service. Any expenditures for construction shall be limited to structural repairs or renovations and shall be permissible only when necessary for the maintenance of a basic service. Any interest earned on the investment of Title II funds shall be used for the same purpose as Title II funds.

(Ord. 720 § 3, 1977)

### **3.36.040 Time limitation.**

The abovesaid Title II funds must be appropriated or obligated within six months of receipt thereof by the city.

(Ord. 720 § 4, 1977)

## **Chapter 3.40**

### **ARTERIAL STREET FUND**

Sections:

**3.40.010 Created.**

**3.40.020 Use.**

### **3.40.010 Created.**

There is created for the city a separate fund to be known as the "arterial street fund." Into this fund shall be paid the proceeds of the one-half cent of additional tax received by the city under the provisions of RCW 82.36.020, together with the twenty-five percent matching funds to be paid by the city under the statute.

(Ord. 573 § 1, 1961)

### **3.40.020 Use.**

The moneys in this fund shall be used exclusively for the construction, improvement and repair of arterial highways in the city as defined in RCW 46.04.030, and in accordance with the procedures established from time to time by the Washington State Director of Highways and the Division of Municipal Corporations and the comprehensive street program to be adopted and from time to time revised under Section 2 of Chapter 195, Laws of the State, 1961 Regular Session, as codified at RCW 35.77.010.

(Ord. 573 § 2, 1961)

## **Chapter 3.44**

### **CARPENTER MEMORIAL LIBRARY CONSTRUCTION FUND**

Sections:

**3.44.010 Created--Sources.**

**3.44.020 Purposes.**

**3.44.030 Uses.**

**3.44.010 Created--Sources.**

There is created a special fund entitled "Carpenter Memorial Library construction fund" into which shall be paid all funds received by the city from the U.S. Department of Commerce Economic Development Administration pursuant to a grant by the Economic Development Administration.

(Ord. 721 § 1, 1977)

**3.44.020 Purposes.**

This fund is established to account for all federal funds received from the Economic Development Administration in accordance with regulations imposed by the Economic Development Administration.

(Ord. 721 § 2, 1977)

**3.44.030 Uses.**

Expenditures from this fund shall be used solely for constructing and equipping Carpenter Memorial Library pursuant to Economic Development Administration Project No. 07-51-04503.

(Ord. 721 § 3, 1977)

## **Chapter 3.48**

### **FEDERAL SHARED REVENUE FUND**

Sections:

**3.48.010 Created--Sources.**

**3.48.020 Purpose.**

**3.48.030 Type of expenditures.**

**3.48.040 Method of expenditures.**

**3.48.050 Prohibited use.**

**3.48.060 Time limitation.**

**3.48.010 Created--Sources.**

There is created a separate, special fund entitled "federal shared revenue fund" into which shall be paid all federal shared revenues received under Title I of the State and Local Fiscal Assistance Act of 1972, and any amendments thereto.

(Ord. 666 § 1, 1972)

**3.48.020 Purpose.**

This fund is established to account for all entitlements (federal shared revenues) received under the act, in accordance with federal regulations and state regulations pertaining thereto. At its inception, pending further regulations, the fund shall be identified by fund code 199, all receipts shall be credited to Revenue Account 332.99 "Federal Entitlements--Federal Shared Revenue," and all expenditures shall be classified in the 500

series of accounts as prescribed in the Budgeting, Accounting and Reporting (BARS) Manual.  
(Ord. 666 § 2, 1972)

**3.48.030 Type of expenditures.**

Expenditures from this fund shall be made only for expenditures of a priority nature as now and hereafter defined in the federal act, presently defined as:

- A. Ordinary and necessary maintenance and operating expenses for:
  - 1. Public safety (including law enforcement, fire protection and building code enforcement),
  - 2. Environmental protection (including sewage disposal, sanitation, and pollution abatement),
  - 3. Public transportation (including transit systems and streets and roads),
  - 4. Health,
  - 5. Recreation,
  - 6. Libraries,
  - 7. Social services for the poor or aged,
  - 8. Financial administration; and

B. Ordinary and necessary capital expenditures authorized by law.  
(Ord. 666 § 3, 1972)

**3.48.040 Method of expenditures.**

Expenditures from this fund shall be made only by ordinance appropriating a specific amount of money within the fund for a designated purpose and authorizing the transfer of that amount of money to another specified city fund for appropriation therein and expenditure therefrom. Appropriations must be provided for the expenditure of these funds in the same manner as for the expenditure of funds from other sources.  
(Ord. 666 § 4, 1972)

**3.48.050 Prohibited use.**

The shared revenue moneys shall not be employed for matching purposes in connection with the securing of other federal money.  
(Ord. 666 § 5, 1972)

**3.48.060 Time limitation.**

These moneys must be expended within twenty-four months from the date of each check unless permission for an extension of time is approved by the U.S. Treasury Department.  
(Ord. 666 § 6, 1972)

## **Chapter 3.52**

### **FIRE DEPARTMENT AUTOMOTIVE APPARATUS CUMULATIVE RESERVE FUND**

Sections:

**3.52.010 Created.**

**3.52.020 Use.**

#### **3.52.010 Created.**

There is created for the city a separate fund which shall be a cumulative reserve fund and shall be entitled "fire department automotive apparatus cumulative reserve fund."  
(Ord. 1175, § 2, 2002; Ord. 1032, 1995; Ord. 576 § 1, 1962)

#### **3.52.020 Use.**

The moneys in this fund shall be used exclusively for the purchase of fire department automotive apparatus for use by the city fire department, and shall be expended only upon order of the city council.  
(Ord. 1175, § 3, 2002; Ord. 576 § 2, 1962)

## **Chapter 3.56**

### **LIBRARY FUND**

Sections:

**3.56.010 Created.**

**3.56.020 Use.**

#### **3.56.010 Created.**

There is created for the city a separate fund to be known as the "library fund," into which there shall be paid all moneys received from donations, appropriations, taxation and all other sources which are dedicated or designated for city library purposes.  
(Ord. 587 § 1, 1963)

#### **3.56.020 Use.**

The moneys in the fund shall be used exclusively for city library purposes.  
(Ord. 587 § 2, 1963)

## **Chapter 3.60**

### **SEWAGE DISPOSAL PLANT CUMULATIVE RESERVE FUND**

Sections:

**3.60.010 Created.**

**3.60.020 Use.**

**3.60.010 Created.**

There is created for the city a separate fund to be known as "cumulative reserve fund for sewage disposal plant." Into this fund there shall be paid, pursuant to the 1953 budget, the sum of five thousand dollars from surplus moneys in the current fund. Thereafter there shall be paid into the fund annually, if budgeted annually, the sum of five thousand dollars from any available surplus moneys in the current fund, it being the purpose of this chapter to provide a definite financing arrangement whereby the city may acquire a sewage disposal plant. If in any particular year after 1953 there shall be available a sum greater or lesser than five thousand dollars, then the city council shall, bearing in mind the purpose of this chapter, budget such greater or lesser sums as may be available for payment into this fund.

(Ord. 485 § 1, 1952)

**3.60.020 Use.**

The moneys in this fund shall be used exclusively to obtain for the city a sewage disposal plant, and shall be expended only upon order of the city council. This fund is declared to be a cumulative reserve fund in accordance with RCW 35.21.070 and 35.21.080.

(Ord. 485 § 2, 1952)

**Chapter 3.64**

**SWIMMING POOL MAINTENANCE AND OPERATION FUND\***

Sections:

**3.64.010 Established--Revenues.**

**3.64.020 Purpose.**

**3.64.030 Use of expenditures.**

\* Prior history: Ord. 561.

**3.64.010 Established--Revenues.**

There is created a special fund, the "swimming pool maintenance and operation fund," into which shall be paid all funds received by the city from private individuals and any or all governmental entities designated to be used for refurbishing, maintaining and operating the Cle Elum Swimming Pool.

(Ord. 802 § 1, 1983)

**3.64.020 Purpose.**

This fund is established to account for all funds received, which funds are intended to be used for the refurbishing, maintenance and operation of the swimming pool.

(Ord. 802 § 2, 1983)

**3.64.030 Use of expenditures.**

Expenditures from this fund shall be used solely for refurbishing, maintaining and operating the swimming pool owned by the city.  
(Ord. 802 § 3, 1983)

## Chapter 3.66

### SALES AND USE TAX

#### Sections:

**3.66.010 Sales and use tax authorized by RCW 82.14.030(1) as amended by Section 17, Chapter 49, Laws of 1982 (First Extraordinary Session).**

**3.66.020 Sales and use tax authorized by RCW 82.14.030(2) as enacted by Section 17, Chapter 49, Laws of 1982 (First Extraordinary Session).**

#### **3.66.010 Sales and use tax authorized by RCW 82.14.030(1) as amended by Section 17, Chapter 49, Laws of 1982 (First Extraordinary Session).**

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

B. Tax Rate. The rate of tax imposed by 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 Kittitas County, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent.  
(Ord. 796 § 1, 1983)

#### **3.66.020 Sales and use tax authorized by RCW 82.14.030(2) as enacted by Section 17, Chapter 49, Laws of 1982 (First Extraordinary Session).**

A. Imposition. In addition to the tax imposed by Section 3.66.010, there is imposed a separate sales or use tax, as the case may be, upon the same taxable events upon which the tax imposed under Section 3.66.010 is levied, and as specifically authorized by Section 17, Chapter 49, Laws of 1982 (First Extraordinary Session).

B. The rate of tax imposed by this section, which shall be in addition to the rate of the tax imposed by Section 3.66.010, shall be one-half of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax); provided, however, that in the event Kittitas County imposes a sales and use tax under this section at a rate equal to or greater than the rate imposed under this section, the county shall receive fifteen percent of the city tax; provided further, that in the event that Kittitas County imposes a sales and use tax under this section at a rate which is less than the rate imposed under this section, the county shall receive that amount of revenues from the city tax equal to fifteen percent of the rate of tax imposed by the county.  
(Ord. 796 § 2, 1983)

## Chapter 3.68

### ROOM TAX

#### Sections:

**3.68.010 Room tax--Imposition.**

**3.68.020 Definitions.**

**3.68.030 Administration and collection.**

**3.68.040 Tourist support fund--Created--Expenditures.**

#### **3.68.010 Room tax--Imposition.**

Commencing April 3, 2001, for the purposes set forth in RCW 67.28.210 there is hereby imposed and levied a special excise tax of three percent on the sale of or charge made for the furnishing of lodging by a hotel, roominghouse, tourist court, motel, trailer camp and granting of any similar license to use real property, as distinguished from renting or leasing of real property in the city; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property, and not a mere license to use or enjoy the same.

(Ord. 1143 § 1, 2001; Ord. 770 § 1(a), 1981)

#### **3.68.020 Definitions.**

The definition of "selling price," "seller," "buyer," "consumer" and all other definitions as are now contained in RCW 82.08.010 and subsequent amendments thereto, are adopted as the definitions for the tax levied in this chapter.

(Ord. 770 § 1(b), 1981)

#### **3.68.030 Administration and collection.**

For the purposes of the tax levied in this chapter:

- A. The Department of Revenue of the state is designated as the agent of the city for the purpose of collection and administration.
- B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and RCW Chapter 82.32 shall apply with respect to administration and collection by the Department of Revenue.
- C. All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 are adopted.
- D. The Department of Revenue is empowered, on behalf of the city, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary.

(Ord. 770 § 1(c), 1981)

#### **3.68.040 Tourist support fund--Created--Expenditures.**

A. Fund Created. There is hereby created a special fund to be known as the "tourist support fund."

B. All proceeds of the special excise tax imposed by this chapter shall be deposited in the tourist support fund, together with funds from other sources as may be determined from time to time by the city council.

C. Purpose--Expenditure. All of the revenues from the fund created in this chapter shall be used for the purpose of paying all or any part of the acquisition, construction or operation of tourist oriented facilities within the city, or for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion.

(Ord. 895 § 1, 1989; Ord. 834 § 1, 1984; Ord. 770 § 1(d), 1981)

## **Chapter 3.72**

### **WATER AND SEWER UTILITY TAX**

Sections:

**3.72.010 Imposed.**

**3.72.020 Collection.**

**3.72.030 Disposition and expenditure of funds.**

#### **3.72.010 Imposed.**

There is hereby imposed upon any firm, person or corporation connected to or using the water and sewer utilities of the city of Cle Elum a utility tax which shall be six percent of the monthly bill of any person, firm or corporation connected to or utilizing the water and/or sewer utility systems of the city of Cle Elum.

(Ord. 1203 § 1, 2003; Ord. 847 § 1, 1986)

#### **3.72.020 Collection.**

The city clerk of the city of Cle Elum is hereby authorized and directed to bill and collect utility tax hereinabove set forth for the period commencing with the month of December, 2003 and each month thereafter.

(Ord. 1203 § 2, 2003; Ord. 847 § 2, 1986)

#### **3.72.030 Disposition and expenditure of funds.**

The funds generated by this utility tax shall be deposited to and expended from the funds under the city of Cle Elum budget heading "Current Fund."

(Ord. 1203 § 3, 2003; Ord. 847 § 3, 1986)

## **Chapter 3.76**

### **REAL ESTATE EXCISE TAX**

Sections:

**3.76.010 Imposed--Rate.**

**3.76.020 Collection.**

**3.76.030 Compliance with state law.**

**3.76.040 Use of proceeds.**

**3.76.010 Imposed--Rate.**

Pursuant to authority granted to cities of the state pursuant to RCW 82.46.010 there is imposed an excise tax on the sale of real property within the corporate limits of the city, at a rate equal to one-quarter of one percent of the selling price of the property.  
(Ord. 851 § 1, 1986)

**3.76.020 Collection.**

The tax imposed under Section 3.76.020 shall be collected from persons who are taxable by the state under RCW Chapter 82.45 upon the occurrence of any taxable event within the city.  
(Ord. 851 § 2, 1986)

**3.76.030 Compliance with state law.**

The tax imposed under Section 3.76.010 shall comply with all applicable rules, regulations, law and court decisions regarding real excise taxes imposed by the state under RCW Chapter 82.45.  
(Ord. 851 § 3, 1986)

**3.76.040 Use of proceeds.**

The distribution of the proceeds of the tax imposed in Section 3.76.010 shall be in accordance with RCW 82.46.030. Upon receipt from the Kittitas County Treasurer of the city's share of the tax imposed in Section 3.76.010, the city treasurer shall deposit the receipted funds into the capital improvement fund of the city.  
(Ord. 851 § 4, 1986)

**Chapter 3.78**

**POLICE DEPARTMENT SUBSTANCE ABUSE PREVENTION FUND**

Sections:

**3.78.010 Fund created.**

**3.78.010 Fund created.**

It is created within the current fund a separate fund to be known as the "police department's substance abuse prevention fund." Moneys deposited in this fund shall be used exclusively to purchase public education items, produce brochures, facilitate officer training and investigations of substance abuse and alcohol related offenses.  
(Ord. 896 § 5, 1989)

**Chapter 3.80**

**ATHLETIC FIELD REHABILITATION FUND**

Sections:

**3.80.010 Created--Source.**

**3.80.020 Purpose.**

**3.80.030 Uses.**

**3.80.010 Created--Source.**

There is created a special fund designated the "athletic field rehabilitation fund" in which shall be paid funds received by the city from private individuals and any or all governmental entities including the city designated to be used for improving and refurbishing the athletic fields owned by the city.  
(Ord. 874 § 1, 1987)

**3.80.020 Purpose.**

This fund is established to account for all funds received, which funds are intended to be used for improvement and refurbishment of the athletic fields owned by the city.  
(Ord. 874 § 2, 1987)

**3.80.030 Uses.**

Expenditures from this fund shall be used solely for improving and refurbishing the athletic fields within the city.  
(Ord. 874 § 3, 1987)

**Chapter 3.88**

**CLAIMS/PAYROLL CLEARING FUND**

Sections:

**3.88.010 Claims/payroll clearing fund created.**

**3.88.020 Transfer of funds.**

**3.88.030 Issuance of warrants.**

**3.88.010 Claims/payroll clearing fund created.**

There is created a fund, known and designated as the "claims/payroll clearing fund," into which shall be paid and transferred from the various departments an amount of money equal to the various claims against the city for any purpose.  
(Ord. 898 § 1, 1989)

**3.88.020 Transfer of funds.**

Whenever it is deemed necessary, the city treasurer is authorized, empowered and directed to transfer from the funds of the various departments to the claims/payroll clearing fund sufficient moneys to pay the claims against the various departments of the city.  
(Ord. 898 § 2, 1989)

### **3.88.030 Issuance of warrants.**

The city clerk is authorized, empowered and directed to issue warrants on and against the fund in payment of salaries, wages, materials furnished, services rendered or expenses or liabilities incurred by the various departments and offices of the city. The warrant shall be issued only after there has been filed with the city clerk proper vouchers, approved by the city council, stating the nature of the claim/payroll, the amount due or owing and the person, firm or corporation, entitled thereto. 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. Each warrant issued under the provisions of this section shall have in its face the words: "Claims/Payroll Clearing Fund."  
(Ord. 898 § 3, 1989)

## **Chapter 3.90**

### **CUMULATIVE RESERVE FUND FOR THE PURCHASE OF POLICE VEHICLES AND VEHICLE EQUIPMENT**

Sections:

**3.90.010 Fund for purchase of police vehicles--Created.**

**3.90.020 Deposit of moneys into fund.**

**3.90.030 Accumulation of moneys in fund--Maximum amount.**

#### **3.90.010 Fund for purchase of police vehicles--Created.**

There is created for the city a separate police vehicle fund which shall be a cumulative reserve fund and shall be entitled "cumulative reserve fund for the purchase of police vehicles and vehicle equipment."  
(Ord. 1003 § 1, 1994)

#### **3.90.020 Deposit of moneys into fund.**

Twenty percent of all moneys received as the city's share of Cle Elum police/municipal court fines shall be deposited into the cumulative reserve fund on an ongoing basis effective May 1, 1994.  
(Ord. 1003 § 2, 1994)

#### **3.90.030 Accumulation of moneys in fund--Maximum amount.**

The moneys in the cumulative reserve fund shall be allowed to accumulate and used for the purpose from year to year until the fund is terminated by appropriate ordinance of the city. The maximum amount to accumulate in this fund is twenty-five thousand dollars.  
(Ord. 1003 § 3, 1994)

## **Chapter 3.92**

### **WATER REHABILITATION FUND**

Sections:

**3.92.010 Fund created--Sources.**

**3.92.020 Purposes.**

**3.92.030 Uses.**

**3.92.010 Fund created--Sources.**

There is created a fund to be known as the "Water Rehabilitation Fund" into which shall be paid all funds received by the city from the state of Washington Public Works Trust Fund and any other funds appropriately designated by the city.  
(Ord. 919 § 1, 1990)

**3.92.020 Purposes.**

This fund is established to account for all funds received which are intended to be used for rehabilitation and refurbishment of the city water system.  
(Ord. 919 § 2, 1990)

**3.92.030 Uses.**

Expenditures from this fund shall be used solely for rehabilitation and refurbishing the city water system.  
(Ord. 919 § 3, 1990)

**Chapter 3.94**

**WATER/SEWER RESERVE FUND**

Sections:

**3.94.010 Fund created--Sources--Purpose--Uses.**

**3.94.010 Fund created--Sources--Purpose--Uses.**

A. Sources. There is created a fund to be known as the "Water/Sewer Reserve Fund" into which shall be paid a monthly charge of five dollars and fifty-six cents for every water utility account, paid in addition to the rates and charges identified in Section 13.12.100 of the Cle Elum Municipal Code, and a sewer reserve charge in an amount identified in subsection F of Section 13.08.370 of the Cle Elum Municipal Code.

B. Purposes. This fund is established to account for funds which are intended to be used for water/sewer improvements.

C. Uses. Expenditures from this fund shall be used solely for improvements to the water/sewer system of the city.

D. Said enterprise fund shall be classified as 406 in the city of Cle Elum's governmental accounting system.  
(Ord. 1204 § 7, 2003; Ord. 1019 § 2, 1995; Ord. 1004 § 1, 1994)  
(Ord. No. 1291, § 1, 4-22-2008)

**Chapter 3.96**

## **POLICE DEPARTMENT EQUIPMENT RESERVE FUND**

Sections:

**3.96.010 Established.**

### **3.96.010 Established.**

A. The city council recognizes that various items of capital equipment utilized by the city police department and provided for in the current fund, will, within the foreseeable future, require replacement.

B. There is established a fund to be designated the "Police Department Equipment Reserve Fund." Into such fund shall be placed such funds as the city council shall from time to time determine to be used for the purposes of replacing capital equipment of the city police department presently provided for in the current fund budget.

(Ord. 925 § 1, 1990)

## **Chapter 3.98**

### **FIREMAN PARK IMPROVEMENT FUND**

Sections:

**3.98.010 Fund created--Sources.**

**3.98.020 Purposes.**

**3.98.030 Uses.**

### **3.98.010 Fund created--Sources.**

There is created a fund to be known as the "Fireman Park Improvement Fund" into which shall be paid all funds received by the city for any source, designated for improvement of Fireman Park.

(Ord. 990 § 1, 1993)

### **3.98.020 Purposes.**

This fund is established to account for all funds received which are intended to be used for improvement of Fireman Park.

(Ord. 990 § 2, 1993)

### **3.98.030 Uses.**

Expenditures from this fund shall be used solely for improvement of Fireman Park.

(Ord. 990 § 3, 1993)

## **Chapter 3.100**

### **COAL MINE TRAIL FUND**

Sections:

**3.100.010 Fund created--Sources.**

**3.100.020 Purposes.**

**3.100.030 Uses.**

**3.100.010 Fund created--Sources.**

There is created a fund to be known as the Coal Mine Trail fund into which shall be paid all funds received by the city from any source, designated for the maintenance and operation of the Coal Mine Trail. (Ord. 1043 § 1, 1996)

**3.100.020 Purposes.**

This fund is established to account for all funds received which are intended to be used for maintenance and operation of the Coal Mine Trail. (Ord. 1043 § 2, 1996)

**3.100.030 Uses.**

Expenditures from this fund shall be used solely for maintenance and operation of the Coal Mine Trail. (Ord. 1043 § 3, 1996)

**Chapter 3.102**

**DRUG ENFORCEMENT FUND**

Sections:

**3.102.010 Created--Maintenance--Authority to accept gifts.**

**3.102.020 Purpose of fund.**

**3.102.030 Unexpended funds.**

**3.102.010 Created--Maintenance--Authority to accept gifts.**

A. A police fund for purposes of drug related enforcement and the disposition of seized and forfeited moneys, negotiable instruments, securities, property (real or personal), conveyances, and any and all tangible or intangible property of any kind whatsoever is created and shall be known as the "drug enforcement fund." All moneys seized and proceeds from the sale of property seized during drug related investigations and forfeitures pursuant to RCW 69.50.505 or other state or federal laws, shall be deposited into this fund, subject to required federal and state deductions. The city shall keep and provide to the State Treasurer and Auditor records of such deposits in accordance with RCW 69.50.505(g).

B. All police records and procedures required under RCW 69.50.505 shall be maintained by the Cle Elum police department and city clerk/treasurer to forfeit and dispose of lawfully seized drug related properties, to account for, report, maintain cash funds for drug buys and other enforcement programs related to unlawful drug related use, possession and distribution consistent with RCW Chapter 69.50.

C. The fund is authorized to accept gifts, grants, and transfers of moneys from public entities and private individuals, ratifying all prior transactions, and provide for a system of reimbursement among and

between participating agencies and persons deemed necessary by the chief of police to meet the evidentiary requirements for chain of custody, an accounting of moneys received and disbursed, and expenses, including but not limited to reimbursements, police training, and community education.

(Ord. 1075 § 1, 1998)

### **3.102.020 Purpose of fund.**

This fund has been created for the purpose of accumulating funds for the expansion and improvement of controlled substances related law enforcement activities including drug awareness education and the purchase, lease and maintenance of equipment, and any other items necessary for drug enforcement by the Cle Elum police department with the advice and consent of the Cle Elum city council. The moneys deposited in the fund shall be expended only for such purposes and for no other purposes unless directed by the city council.

(Ord. 1075 § 2, 1998)

### **3.102.030 Unexpended funds.**

Any unexpended funds remaining in the drug enforcement fund at the end of the budget year shall not be transferred to the general fund or otherwise lapse and shall be carried over from year to year. Any money retained under this chapter may not be used to supplant preexisting funding sources for the Cle Elum police department.

(Ord. 1075 § 3, 1998)

## **Chapter 3.104**

### **BULLFROG SHORTFALL ACCOUNTING FUND**

Sections:

**3.104.010 Fund created--Purpose.**

#### **3.104.010 Fund created--Purpose.**

There is created a "Bullfrog Shortfall Accounting" fund classified as 114 for the purpose of accounting for the revenue generated pursuant to the shortfall accounting provisions contained in that Development Agreement By and Between the City of Cle Elum, Trendwest Investments, Inc. and Trendwest Properties, Inc., Relating to the Development of Real Property Located Within the Cle Elum Urban Growth Area, Commonly Known as the "Bullfrog UGA" dated October 30, 2002.

(Ord. 1204 § 1, 2003)

## **Chapter 3.106**

### **GENERAL OBLIGATION DEBT SERVICE FUND**

Sections:

**3.106.010 Fund created--Purpose.**

#### **3.106.010 Fund created--Purpose.**

There is created a "General Obligation Debt Service" fund classified as 201 for the purpose of accounting for the funds related to service of debt on general obligations, including the acquisition of the Cle Elum City Hall and renovation of the Cle Elum Fire Station.  
(Ord. 1204 § 2, 2003)

### **Chapter 3.108**

#### **HP FISHERY REPLACEMENT FUND**

Sections:

**3.108.010 Fund created--Purpose.**

#### **3.108.010 Fund created--Purpose.**

There is created an "HP Fishery Replacement" fund classified as 308 for the purpose of accounting for the funds received related to the sale of the Hanson Ponds pursuant to that Purchase and Sale Agreement between the city of Cle Elum and MountainStar Resort Development, L.L.C. dated October 19, 2003 and the limited use of such funds for the sole purpose of acquisition of a replacement fishery or fisheries by the city of Cle Elum.  
(Ord. 1204 § 3, 2003)

### **Chapter 3.112**

#### **TECHNOLOGY RESERVE FUND**

Sections:

**3.112.010 Fund created.**

#### **3.112.010 Fund created.**

A special purpose fund designated the "Technology Reserve Fund" shall be created into which shall be paid funds from the current expense fund and the water/sewer fund as the city council shall from time to time determine to be appropriate and necessary for the purposes of purchasing computer hardware/software, printers, copy machines, and new technology.  
(Ord. 1284, 2007)