

CITY OF REDMOND, WASHINGTON

ORDINANCE NO. 685

AN ORDINANCE relating to finances; establishing various funds and specifying the function, operation and administration of such funds; and providing for reimbursement of expenses incurred by employees and officials of the City.

THE CITY COUNCIL OF THE CITY OF REDMOND DO ORDAIN AS FOLLOWS:

CHAPTER 1

ADVANCE TRAVEL REVOLVING FUND

Section 1. Fund created. Pursuant to the provisions of RCW 42.24.120-160, there is hereby created and established a special revolving fund to be known as the "Advance Travel Revolving Fund" which shall be used for making reasonable allowances to officials and employees of the City in advance of expenditures to be incurred for travel expenses in accordance with the rules and regulations prescribed by the State Auditor. The revolving fund shall be used solely for the purpose of making advance payments for travel expenses and will be maintained in a bank as a separate checking account and all advances to officials or employees shall be made by check.

Section 2. Initial appropriation -- replenishment. There is hereby appropriated and there shall be transferred from the various departments and funds of the City to the Advance Travel Expense Revolving Fund an initial total amount of \$2,000.00 as determined by the Mayor and Treasurer-Comptroller. Periodically, as the fund is depleted by advance payments for travel expenses, the fund will be replenished by warrants or budgetary transfers from the department or fund responsible for the travel expense of the official or employee to whom advance travel expenses has been made.

Section 3. Custodian of fund. The Treasurer-Comptroller is hereby designated as the custodian of the Advance Travel Expense Revolving Fund and will be responsible for opening a checking account for the fund in a local bank in the name of the City of Redmond and for supervising all transactions involving the fund.

Section 4. Travel expense voucher. On or before the 10th day following the close of the authorized travel period for which expenses have been advanced, the official or employee shall submit to the Treasurer-Comptroller a fully itemized travel expense voucher for all reimbursable items legally expended, accompanied by the unexpended portion of such advance, if any. Any advance made for this purpose, or any portion thereof, not repaid or accounted for in the time and manner specified herein, shall bear interest at the rate of 10% per annum from the date of default until paid.

Section 5. Lien against funds payable to officials and employees. To protect the City from any losses on account of travel expense advances, the City shall have a prior lien against and a right to withhold any and all funds payable or to become payable by the City to any official or employee to whom such advance has been given up to the amount of such advance and interest at the rate of 10% per annum, until such time as repayment or justification has been made. No further travel expense advance of any kind may be made to any official or employee at any time when such official or employee is delinquent in accounting for or repaying a prior advance.

Section 6. Purpose of travel expense advance -- not personal loan. A travel expense advance shall be considered as having been made to a City official or employee to be expended as an agent of the City and for the City's purposes only, and specifically to defray necessary costs in the performance of official duties. No such advance shall be

considered as a personal loan to such official or employee and any expenditure thereof, other than for official business purposes, shall be considered a misappropriation of public funds.

Section 7. Rules and regulations for fund management -- forms. The Treasurer-Comptroller is authorized to adopt reasonable rules and regulations for the operation and management of the Advance Travel Expense Revolving Fund and to prepare appropriate forms for transactions involving such fund.

## CHAPTER 2

### REVENUE SHARING TRUST FUND

Section 8. Fund created. There is hereby created and established a special fund to be known as "Federal Shared Revenue Fund" into which will be deposited all revenues received by the City under Title 1 of the State and Local Fiscal Assistance Act of 1972 and which will function as a "special revenue fund" to account for those monies received under the Act.

Section 9. Expenditure from fund. Expenditures from this special revenue fund shall be by warrants drawn against the fund or by transfers to Payroll and Claims Fund where legally authorized. Expenditures shall be restricted to those of priority nature as defined in the Federal Act and as appropriated for such purposes by the Council.

## CHAPTER 3

### PAYROLL FUND

Section 10. Fund created. There is hereby created and established a special fund to be known as the "Payroll Fund" into which shall be paid and/or transferred monies from the various departmental funds of the City and from which warrants may be issued and paid in payment of salaries of officials and employees of the City.

Section 11. Accounts. The accounts of the City shall be so kept that they shall show the department or departments and amounts to which the payment is properly chargeable.

Section 12. Budget appropriation unnecessary. The Payroll Fund shall constitute a clearing fund from which all wages and salaries are paid and is not a working fund of the City for other purposes. As such, the Payroll Fund shall be controlled by budget appropriations to the extent of individual amounts as itemized in the various operating fund budgets of the departments of the City. Accordingly, no separate budget need be made for the Payroll Fund as such. Expenditures from and reimbursements to the Payroll Fund shall be accomplished simultaneously so that before expenditures can be made from such fund there must be funds made available by means of a transfer from the operating funds.

Section 13. Transfers from insolvent funds. Transfers from an insolvent fund to the Payroll Fund shall be by warrant and, upon the warrant being registered in the manner provided by law, such warrant shall be sold by the Payroll Fund to obtain the monies with which to pay the respective wages and salaries. The warrant may be sold to any solvent fund of the City, or the same may be sold outside of City funds in the usual manner by the Treasurer-Comptroller.

## CHAPTER 4

### POLICE INVESTIGATIVE REVOLVING FUND

Section 14. Fund created. There is hereby created and established a special fund to be known and designated as the "Police Investigative Revolving Fund".

Section 15. Purpose of fund. The purpose of the Police Investigative Revolving Fund shall be to establish a fund for the disbursement of monies to police officers engaged in criminal investigative work to defray authorized expenditures incurred by such officers in the investigation into criminal activity and suspected crimes committed within the City of Redmond.

Section 16. Custodian of fund. The Police Investigative Revolving Fund shall be directly under the jurisdiction and control of the Chief of Police or his designee, who shall be the official custodian of such fund. The Chief shall set up reasonable rules and regulations and procedures for the operation of the fund. An accountability register shall be established and maintained by the custodian in which shall be recorded all transactions involving the use and operation of the fund and which shall be subject to spot audits. A reconciliation of the fund shall be made at least monthly. The balance remaining in the fund as of any given date, together with any outstanding advances and authorized expenditures, should always equal the amount established and transferred to the fund.

Section 17. Establishment of fund - replenishment - budgeting. The Treasurer-Comptroller is hereby authorized and directed to issue a proper warrant or Treasurer's check against the police department in the amount of \$500 to the custodian for the initial establishment of the Police Investigative Revolving Fund. As the fund becomes depleted because of expenditures incurred in police investigations, the Treasurer-Comptroller upon proper authorization by the Chief of Police may issue warrants or checks to replenish the amount in the fund. The Police Investigation Revolving Fund shall constitute a clearing or control fund and is not a working fund of the City for budgetary purposes.

Section 18. Vouchers to be submitted -- not for personal use or other expenses. Police officers requiring funds for police investigative work shall make a request for monies from the Police Investigative Revolving Fund to the custodian of the fund upon forms to be provided, which shall indicate the purpose of the request, the anticipated cost and the police officers assigned to the investigation. The Chief of Police shall establish a time, not less than 30 days, after the monies have been disbursed from the fund to require the police officers to whom the monies were disbursed to present a voucher indicating the amount expended, the purpose for which expended and the amount unexpended, together with a statement by such officer that such expenditure was made in connection with necessary investigations of criminal activity within the City of Redmond. The unexpended portion, unless needed for a continuing investigation, shall accompany the voucher. No part of any monies disbursed for police investigative purposes shall be considered as a personal loan to such police officer and any expenditure thereof, other than for official police business purposes, shall be considered a misappropriation of public funds. It is not intended that the funds shall be used for any purpose other than police investigative work and reimbursable expenses incurred shall be separately paid by an appropriate expense voucher as in other cases.

## CHAPTER 5

### PETTY CASH AND CHANGE REVOLVING FUND

Section 19. Fund created. There is hereby created and established a special fund to be known as the "Petty Cash and Change Revolving Fund" for the purpose of paying for purchases of small items and supplies and other expenses of a minor nature incurred for the City or in connection with the official business of the City.

Section 20. Establishment of fund. The Treasurer-Comptroller is hereby authorized and directed to establish the fund by check or by a warrant with an initial cash amount of \$250<sup>00</sup>. The fund is not intended to be a budgetary item as such, but to be in the nature of a revolving account for expenditures of a minor nature which are chargeable to various departments and funds of the City.

Section 21. Custodian and operation of fund. The custodian of the Petty Cash and Change Revolving Fund shall be the City Clerk, who is hereby authorized to make reasonable rules and regulations and forms for the operation and management of the Petty Cash and Change Revolving Fund. Each disbursement from the fund shall be supported by a receipt showing the amount and purpose of the expense. In the case of the use of the fund for change purposes, the official or employee requesting change shall issue his or her receipt therefore and shall promptly make an accounting and reimburse the fund when the activity for which the change was required has been concluded. Reimbursements to the fund shall be made at least monthly and reimbursement vouchers shall have receipts attached thereto. The custodian shall maintain suitable records, showing the expenditures incurred and the departments and funds of the City chargeable with such expenditures.

Section 22. Fund not for personal advances. The fund may not be used for personal use or personal cash advances secured by check or other I.O.U.'s and any use of the fund for other than expenditures incurred in connection with official City business shall be considered a misappropriation of public funds. Reimbursable expenses of a minor nature may be paid out of the fund.

## CHAPTER 6

### EXPENSE REIMBURSEMENT

Section 23. Reimbursement of expenses authorized. Officials and employees of the City of Redmond shall be entitled to reimbursement of expenditures incurred while on official business for the City of Redmond for transportation, lodging, meals and other expenses related to such official business. Without being so limited, "official business" shall include officially assigned duties, travel for approved public purposes, meetings concerning City business, training and educational seminars, attendance at conferences and other sessions involving municipal affairs and other activities concerning the business of the City of Redmond. No claim for reimbursement of any expenditures by officials and employees of the City shall be allowed unless the same is presented in a detailed account and shall be duly certified by the official or employee submitting the claim on forms and in the manner prescribed by the Division of Municipal Corporations in the office of the State Auditor.

Section 24. Mileage reimbursement. Reimbursement to City officials and employees for the use of their personal automobiles or other transportation equipment in connection with officially assigned duties and other travel for approved public purposes shall be allowed and computed on the basis of the mileage actually traveled computed at the rate of 14 ¢ per mile.

Section 25. Funds chargeable for reimbursable expenses. All claims approved for reimbursable expenses shall be paid and charged to the fund and department responsible for the expenses of the official or employee making the claim. Minor expense items may be paid out of the Petty Cash and Change Revolving Fund and advance allowances may be made to the official or employee from the Advance Travel Revolving Fund.

Section 26. Effective date. This ordinance shall take effect and be in force five (5) days after the date of its publication in the manner provided by law.


PASSED by the Council of the City of Redmond, Washington,  
at a regular meeting thereof, and APPROVED by the Mayor  
this 17 day of June, 1975.

CITY OF REDMOND


SELWYN L. YOUNG  
MAYOR

  
Pro Tem

ATTEST:

  
ELEANOR J. HAYDEN  
CITY CLERK

APPROVED AS TO FORM:

  
JOHN D. LAWSON  
CITY ATTORNEY

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