Ordinance	No.	

AN ORDINANCE OF THE CITY OF OLYMPIA, WASHINGTON, AMENDING OLYMPIA MUNICIPAL CODE SECTION 3.04.200, SPECIAL REVENUE FUNDS, TO ADD A SPECIAL FUND TO BE KNOWN AS THE CULTURAL ACCESS PROGRAM FUND TO RECEIVE SALES AND USE TAX MONIES PURSUANT TO RCW 82.14.525 AND AS AUTHORIZED BY RCW 36.160.110

WHEREAS, Proposition No. 1 to create a Cultural Access Program funded by an increase of the City's sales and use tax by one-tenth of one percent (0.01%) was approved by the requisite number of City voters at the special election held on April 26, 2022, and the vote was certified by the Thurston County Auditor on May 6, 2022; and

WHEREAS, the Olympia City Council has imposed the sales and use tax for the purposes authorized under Chapter 36.160 RCW and as provided by RCW 82.14.525, for a period of seven (7) consecutive years; and

WHEREAS, the funds collected shall be used as set forth in RCW 82.14.525(4) "... only ... for the purposes set forth in RCW 36.160.110 ..." for the Olympia Cultural Access Program, and that a restricted special fund must be created to receive deposits of said monies;

NOW, THEREFORE, THE OLYMPIA CITY COUNCIL ORDAINS AS FOLLOWS:

Section 1. <u>Amendment of OMC 3.04.200</u>. Olympia Municipal Code Section 3.04.200 is hereby amended to read as follows:

3.04.200 Special Revenue Funds.

There is hereby created the following group of funds to be known as Special Revenue Funds:

A. HUD Fund

- 1. Created. There is hereby created a fund to be known as the HUD Fund.
- 2. Sources. There shall be deposited into the HUD Fund such monies as received from the U.S. Department of Housing and Urban Development, loan repayments and interest for loans made from the HUD fund, monies accumulated in the HUD fund, and other monies as may be deemed appropriate or designated by the City Council, and such funds shall be used exclusively for approved projects.
- 3. Uses. The HUD Fund may be used for any legal purpose as authorized by the City Council, subject to limitations or restrictions as may be prescribed by the U.S Department of Housing and Urban Development or its successor.
- 4. Transfer. The Finance Director shall transfer and adjust revenue estimates and appropriations as may be required for the administration of the HUD Fund.

B. Impact Fees Fund

- Created, See OMC 15.04.100.B
- 2. Sources. See OMC 15.04.040 through 15.04.090, and 15.04.120.

- 3. Uses. See OMC 15.04.130
- 4. The following are impact fee accounts:
 - a. Parks and Transportation Impact Fee Accounts (See OMC 15.04.100)
 - b. School Impact Fee Account (See OMC 15.04.110)

(See also OMC Title 15 – Impact Fees)

- C. SEPA Mitigation Fund
 - 1. Created. There is hereby created a fund to be known as the SEPA Mitigation Fund.
 - 2. Sources. Monies received under the State Environmental Policy Act (SEPA) authorization and mitigation fees, other than utility mitigation fees, shall be deposited in the SEPA Mitigation Fund. (See also OMC 14.04.190)
 - 3. Uses. Mitigation fees deposited in the SEPA Mitigation Fund shall be used only for the purposes for which the fees were collected, plus administrative fees as approved by the City Council. Funds may be transferred out of the SEPA Mitigation Fund to finance projects, purchases, and improvements which meet the purpose for which the fees were collected.

(See also OMC 14.04 Environmental Policy)

- D. Lodging Tax Fund
 - 1. Created. There is hereby created a fund to be known as the Lodging Tax Fund.
 - 2. Uses. All taxes collected under OMC 3.40 shall be placed in the Lodging Tax fund to be used solely for the purpose of OMC 3.40.

(See also OMC 3.40 – Lodging Tax)

- E. Parks and Recreational Sidewalk Utility Tax Fund
 - 1. Created. There is hereby created a fund to be known as the Parks and Recreational Sidewalk Utility Tax Fund.
 - 2. Sources. There shall be deposited into the Parks and Recreational Sidewalk Utility Tax Fund the increase of three percent (3%) utility tax authorized by Ordinance No. 6314 and approved by a majority of electors voting in the September 2004 primary election, and other monies as may be deemed appropriate by the City Council.
 - 3. Uses. Funds in the Parks and Recreational Sidewalk Utility Tax Fund may be used as follows:
 - a. Utility tax monies collected under Ordinance No. 6314 may be used for purposes as set forth and as allocated in Ordinance No. 6314 and as amended; and
 - b. Other monies deposited in the Parks and Recreational Sidewalk Utility Tax Fund under Section A above may be used for any purpose set forth in or consistent with Ordinance No. 6314 and as amended.

(See also OMC 5.84 Utility Services Tax)

F. Parking Business Improvement Area Fund

- 1. Created. There is hereby created a fund to be known as the Parking Business Improvement Area Fund.
- 2. Uses. All monies collected under OMC 3.62 shall be placed in Parking Business Improvement Area Fund to be used solely for the purpose of the OMC 3.62.

(See also OMC 3.62 Parking and Business Improvement Area)

- G. Farmers Market Major Repair and Replacement Fund
 - 1. Created. There is hereby created a fund to be known as the Farmers Market Major Repair and Replacement Fund.
 - 2. Sources. There shall be deposited into the Farmers Market Major Repair and Replacement Fund monies received from the Olympia Farmers Market for major repair and maintenance of the farmers market facilities, capital donations to the City for the farmers market and/or the facilities, and other funds as may be determined by the City Council.
 - 3. Uses. The Farmers Market Repair and Replacement Fund may be used for major repair and maintenance of the farmers market facilities owned by the City of Olympia.
- H. Hands On Children's Museum Fund
 - 1. Created. There is hereby created a fund to be known as the Hands On Children's Museum Fund.
 - 2. Sources. There shall be deposited into Hands On Children's Museum Fund shall receive funds from the Capital Area Regional Public Facilities District or other persons for the purposes related to the Hands On Children's Museum.
 - 3. Uses. The Hands On Children's Museum Fund may be used for purposes related to the Hands On Children's Museum, including but not limited to, pre-development, pre-acquisition, planning, design, acquisition, construction, improvements, operations, maintenance, debt service, and/or other costs associated directly or indirectly with the Hands On Children's Museum.
- I. Transportation Benefit District Fund
 - 1. Created. There is hereby created a fund to be known as the Transportation Benefit District fund.
 - 2. Sources. Pursuant to Chapter 36.73 RCW, there shall be deposited in the Transportation Benefit District Fund:
 - a. Proceeds from a vehicle tax of up to Forty and no/100 Dollars (\$40) per vehicle as provided for by RCW 82.80.140
 - b. When authorized by the voters pursuant to the requirements of Chapter 36.73 RCW, other taxes, fees, charges and tolls or increases in these revenue sources.
 - 3. Uses. Funds in the Transportation Benefit District Fund shall be used for the preservation, maintenance, capacity, safety and operation of City streets in accordance with the provisions of a state or regional plan. See also OMC 12.14.040.

(See also OMC 12.14 Transportation Benefit District)

- J. Grants Control Fund
 - Created. There is hereby created a fund to be known as the Grants Control Fund.

2. Uses. The fund shall be used as deemed necessary by the Finance Director for the purpose of accounting for grant revenue and activities.

K. Real Estate Excise Tax Fund

- 1. Created. There is hereby created a fund to be known as the Real Estate Excise Tax (REET) Fund. The REET Fund shall be used for the purpose of receipting REET funds authorized by RCW 82.46.
- 2. Uses. The REET Fund shall be used for purposes as authorized by law for the use of REET funds, as directed by the City Council.

(See also OMC 3.52 Real Estate Excise Tax)

- L. Olympia Metropolitan Park District Fund
 - 1. Created. There is hereby created a fund to be known as the Olympia Metropolitan Park District Fund.
 - 2. Sources. Pursuant to Chapter 35.61 RCW, there shall be deposited in the Olympia Metropolitan Park District Fund proceeds from an annual property tax of up to a maximum of \$0.75 per thousand dollars of assessed value as approved by a majority of the voters on November 3, 2015.
 - 3. Uses. Funds from the Olympia Metropolitan Park District Fund shall be used to acquire, construct, maintain, operate, and improve parks and recreational facilities and to supplement, not replace, existing City of Olympia parks and recreation funding.

M. Home Fund

- 1. Created. There is hereby created a fund to be known as the Home Fund.
- 2. Sources. There shall be deposited in the Home Fund, sales and use tax authorized by RCW 82.14.530 and interest thereon, and other funds as determined by the City Council to support the purposes of the Home Fund.
- 3. Uses. A maximum of forty (40) percent of the monies collected under RCW 82.14.530 shall be used for the operation, delivery, or evaluation of mental and behavioral health treatment. Other funds deposited in the Home Fund shall be used for purposes similar in nature to the above, as determined by the City Council. (Ord. 7300 §1, 2021).

N. Cultural Access Program Fund

- 1. Created. There is hereby created a fund to be known as the Cultural Access Program Fund.
- 2. Sources. There shall be deposited in the Cultural Access Program Fund, sales and use tax authorized by RCW 82.14.525 and interest thereon, and other funds as determined by the City Council to support the purposes of the Cultural Access Program Fund.
- 3. Uses. The monies collected under RCW 82.14.525 shall only be used for the purposes authorized as set forth in RCW 36.160.110. Other funds deposited in the Cultural Access Program Fund shall also be used as authorized by RCW 36.160.110, as determined by the City Council.

Section 2. Corrections. The City Clerk and codifiers of this Ordinance are authorized to make necessary corrections to this Ordinance, including the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 3. Severability. If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of the Ordinance or application of the provisions to other persons or circumstances shall remain unaffected.

Section 4. Ratification. Any act consistent with the authority and prior to the effective date of this Ordinance is hereby ratified and affirmed.

Section 5. <u>Effective Date</u>. This Ordinance shall take effect thirty (30) days after passage and publication, as provided by law.

	MAYOR		
ATTEST:			
CITY CLERK			
APPROVED AS TO FORM:			
Mark Barber			
CITY ATTORNEY			
PASSED:			
APPROVED:			
PUBLISHED:			