

ORDINANCE NO. 1020-2014

AN ORDINANCE ABOLISHING CURRENT EXPENSE CONTINGENCY FUND, AND REPEALING ORDINANCE 619.

WHEREAS, City of Mabton created and established a special fund designated Current Expense Contingency Fund to be used for the purpose of planning for and funding extraordinary current expenses, pursuant to Ordinance No. 619; and

WHEREAS, City finds that the maintenance of the separate special fund related to current expense emergencies results in unnecessary accounting complexity and procedures. Planning for contingencies and emergencies can be more effectively accomplished through the budgeting process; and

WHEREAS, City finds the maintenance of the special fund is unnecessary and any remaining funds shall revert to General Fund (Fund #001).

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MABTON DO ORDAIN AS FOLLOWS:

1. *Purpose.* The purpose of this Ordinance is to consolidate, simplify and make more efficient the accounting for the general fund account. The historic application of multiple special accounts has led to confusion, inefficiencies and inconsistencies within the municipal financial accounting systems and such funds may be more effectively managed and administered through the General Fund (Fund #001) subject to budget review and controls.

2. *Repealer.* Ordinance No. 619 is hereby repealed:

3. *Abolition of Special Funds – Reversion.* The following special purpose fund is hereby abolished:

Current Expense Contingency Fund (Fund #112).

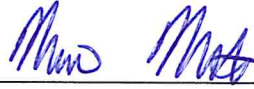
In accordance with Section VII of Ordinance 619, any money on deposit within the special fund shall revert to the General Fund (Fund #001).

4. *Effective Date.* This Ordinance shall take effect five (5) days after its passage, approval, and publication.

5. *Savings Clause.* Ordinance No. 619, which is repealed by this Ordinance, shall remain in force and effect until the effective date of this Ordinance.

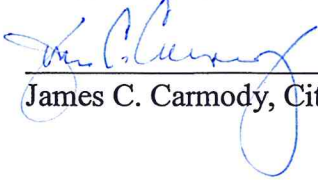
6. *Severability.* If any section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this Ordinance.

PASSED BY THE CITY COUNCIL OF CITY OF MABTON, WASHINGTON, AT A
REGULAR MEETING THEREOF THIS 28th DAY OF JANUARY, 2014.



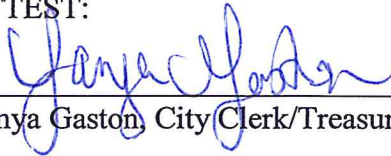
Mario Martinez, Mayor

APPROVED AS TO FORM:



James C. Carmody, City Attorney

ATTEST:



Tanya Gaston, City Clerk/Treasurer