

ORDINANCE NO. 1022-2014

AN ORDINANCE ABOLISHING STREET MAINTENANCE FUND (FUND #105) AND STREET CONTINGENCY FUND AND REPEALING ORDINANCES 611 AND 618.

WHEREAS, City of Mabton created and established a special fund designated as the Street Maintenance Fund, to be used for the purpose of maintaining city streets pursuant to Ordinance No. 611; and

WHEREAS, City created and established a special fund designated the Street Contingency Fund, to be used for the purpose of addressing extraordinary street expenses pursuant to Ordinance No. 618; and

WHEREAS, City finds that the creation and maintenance of separate special funds results in account overlap and duplication as well as unnecessary accounting complexity and procedures. City further finds that the Street Contingency Fund has not been utilized in municipal budgeting processes; and

WHEREAS, City finds that Street Maintenance and contingency funds are more efficiently managed through City Streets Fund (Fund #103).

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 municipal street funds. 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 a single fund subject to budget review and controls.

2. *Repealer.* The following are hereby repealed:

- A. Ordinance No. 611; and
- B. Ordinance No. 618.

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

- A. Street Maintenance Fund (Fund #105); and
- B. Street Contingency Fund.

In accordance with applicable provisions of the repealed ordinances, any money on deposit within either of the special funds shall revert to the applicable provisions of City Streets Funds (Fund #103).

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

5. *Savings Clause.* Ordinance Nos. 611 and 618, which are repealed by this Ordinance, shall remain in force and effect until the effective date of this Ordinance.

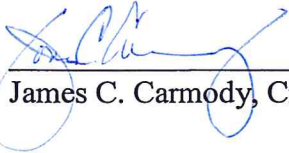
6. *Severability.* If any section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this Ordinance.

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



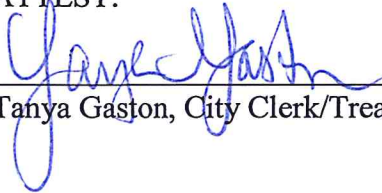
Mario Martinez, Mayor

APPROVED AS TO FORM:



James C. Carmody, City Attorney

ATTEST:



Tanya Gaston, City Clerk/Treasurer