

**ORDINANCE NO. 426N**

AN ORDINANCE OF THE TOWN OF GARFIELD, WASHINGTON, reclassifying and renumbering town funds for state reporting and managerial accounting purposes.

BE IT HEREBY ORDAINED by the Council of the Town of Garfield as follows:

SECTION 1. Effective December 31, 2012, the Current Expense Fund is re-established as the Current Expense Fund 001. From the fund, the Town may, from time-to-time, authorize expenditures for general municipal purposes, as established by the Town Council of the Town of Garfield.

SECTION 2. Effective December 31, 2012, the Current Expense Reserve Fund is re-established as the Current Expense Reserve Fund 002. From the fund, the Town may, from time-to-time, authorize expenditures for general municipal purposes, and/or transfers to the Current Expense Fund as established by the Town Council of the Town of Garfield.

SECTION 3. Effective December 31, 2012, the Street Fund is re-established as the Street Fund 101. From the fund, the Town may, from time-to-time, authorize expenditures for municipal street purposes, as established by the Town Council of the Town of Garfield.

SECTION 4. Effective December 31, 2012, the Street Reserve Fund is re-established as the Street Reserve Fund 102. From the fund, the Town may, from time-to-time, authorize expenditures for municipal street purposes, and/or transfers to the Street Fund as established by the Town Council of the Town of Garfield.

SECTION 5. Effective December 31, 2012, the Capital Facilities Improvements Fund 104 is re-established as the Capital Facilities Project Fund 304 with all monies in the Capital Facilities Improvements Fund 104 transferred into the Capital Facilities Project Fund 304 and Fund 104 is closed. From the fund, the Town may, from time-to-time, authorize expenditures for municipal capital facilities project purposes, as established by the Town Council of the Town of Garfield.

SECTION 6. Effective December 31, 2012, the Fire Equipment Reserve Fund 110 is re-established as the Fire Capital Projects Fund 310 with all monies in the Fire Equipment Reserve 110 fund transferred into the Fire Capital Projects Fund 310 and Fund 110 closed. From the Fund 310, the Town may, from time-to-time, authorize expenditures for municipal fire department capital purposes, as established by the Town Council of the Town of Garfield.

SECTION 7. Effective December 31, 2012, the Police Equipment Reserve Fund 111 is re-established as the Police Capital Projects Fund 311 with all monies in the Police Equipment Reserve Fund 111 fund transferred into the Police Capital Projects Fund 311 with Fund 111 closed. From the Fund 311, the Town may, from time-to-time, authorize expenditures for municipal police department capital purposes, as established by the Town Council of the Town of Garfield.

SECTION 8. Effective December 31, 2012, the Equipment Reserve Fund 112 is re-established as the Equipment Capital Fund the Equipment Reserve Fund 312 with all

monies in the Equipment Reserve Fund 112 transferred into the Equipment Capital Fund 312 with Fund 112 closed. From the fund, the Town may, from time-to-time, authorize expenditures for municipal general and street capital purposes, as established by the Town Council of the Town of Garfield.

SECTION 9. Effective December 31, 2012, the Water Fund is re-established as the Water Fund 401. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility purposes, as established by the Town Council of the Town of Garfield.

SECTION 10. Effective December 31, 2012, Water Loan Fund is re-established as the Water Loan Fund 402. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility water loan purposes, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 11. Effective December 31, 2012, the Sewer Loan Redemption Fund is re-established as the Sewer Loan Redemption Fund 402. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility sewer loan purposes, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 12. Effective December 31, 2012, the Utilities Reserve Fund is re-established as the Utilities Reserve Fund 410. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility purposes, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 13. Effective December 31, 2012, the Utilities Equipment Reserve Fund is re-established as the Utilities Equipment Reserve Fund 412. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility equipment purposes, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 14. Effective December 31, 2012, the Sewer Loan Reserve Fund is re-established as the Sewer Loan Reserve Fund 413 for the purpose of repayment of the final sewer loan payment. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility sewer loan purposes, the final sewer loan repayment, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 15. Effective December 31, 2012, the Utility Deposits Fund is re-established as the Utility Deposits Fund 633. From the fund, the Town may, from time-to-time, authorize expenditures for municipal utility customer deposit refunds, and/or transfers to the Water Fund as established by the Town Council of the Town of Garfield.

SECTION 16. This ordinance shall be in full force and effect five days after it or a summary thereof, is published in the official newspaper of the Town of Garfield as required by law or December 31, 2012, whichever date is later.

PASSED by the Town Council of the Town of Garfield at its regular meeting on this 5<sup>th</sup> day of December, 2012.

\_\_\_\_\_  
Jarrod Pfaff, Mayor

Attest: \_\_\_\_\_  
Annie Pillers, Clerk-Treasurer

Approved as to form:

\_\_\_\_\_  
Stephen Bishop,  
Town Attorney

Passed: \_\_\_\_\_

Published: \_\_\_\_\_

Effective date: \_\_\_\_\_