

RESOLUTION NO. 1308

**A RESOLUTION OF THE CITY OF DAYTON, COLUMBIA COUNTY,
WASHINGTON AUTHORIZING INTERFUND TRANSFERS TO ELIMINATE
INACTIVE FUNDS TO MEET WASHINGTON STATE AUDITOR
RECOMMENDATIONS AS PRESCRIBED BY SECTION 3.1.7.60, FUND TYPES
OF THE BUDGETING, ACCOUNTING, REPORTING SYSTEMS MANUAL**

WHEREAS, as prescribed by Section 3.1.7.60, Fund Types and Accounting, Type of Funds, of the Washington State Auditor Budgeting, Accounting, Reporting System, Principles, Number of Funds, the City should establish and maintain those funds required by law and its sound financial administration; and

WHEREAS, using numerous funds results in inflexibility, undue complexity, and inefficient financial administration; and

WHEREAS, the City has undertaken a comprehensive evaluation of their fund structure to determine whether individual funds have become superfluous;

WHEREAS, the City has determined that several funds are superfluous and need to be eliminated from accounting and reporting; and

WHEREAS, the funds to be eliminated have balances and need to be transferred to the remaining funds that provide flexibility, and efficient administration of city services; and

WHEREAS, the on May 8, 2017, the City Council authorized Ordinance No. 1912 that recognized the interfund transfers necessary to transfer fund balances to proceed with closing inactive funds.

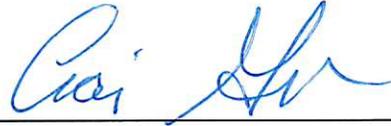
**NOW, THEREFORE, CITY COUNCIL OF THE CITY OF DAYTON,
WASHINGTON, DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. The City Council authorizes interfund transfers as specified in Attachment "A" for the purposes of eliminating superfluous funds.

SECTION 2. This Resolution shall take effect and be in full force upon its approval.

ADOPTED by the City Council of the City of Dayton, Washington on this 22ND day of MAY, 2015.

City of Dayton



By: Craig George, Mayor

Attested By:



Trina Cole, City Clerk-Treasurer

Attachment "A"

Resolution No. 1308
Adopted 05/22/2017

From Fund:	To Fund:	
Cemetery Fund	Current Expense	\$17,878.26
Historic Pathway	Current Expense	\$ 209.58
Library	Current Expense	\$ 1,130.43
C.E. Cumulative Reserve	Capital Improvements	\$ 555.56
W/S Systems Loan Repayment	W/S Systems Debt Service	\$ 169.25
Equipment Replacement	Capital Improvements	\$36,279.11
Solidwaste Disposal	Current Expense	\$ 392.70