

ORDINANCE 900

**AN ORDINANCE OF THE CITY OF TENINO
AMENDING THE BUDGET
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2019**

WHEREAS, on December 11, 2018, the City Council adopted Ordinance No. 894 fixing the Budget for fiscal year 2019; and

WHEREAS, the City Council approved the formation of the Tenino-Toledo Reserve Academy for the training of Reserve Police Officers; and

WHEREAS, there was no provision to fund such Academy during the 2019 budget development process; and

WHEREAS, the Academy is open for attendance by any State of Washington Municipality on a fee basis; and

WHEREAS, the State of Washington Office of Financial Management requires the separate accounting of funds for any activity for which a fee is charged to external users for goods or services; and

WHEREAS, a budget amendment is required to create such an accounting mechanism.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TENINO,
WASHINGTON DO ORDAIN AS FOLLOWS:**

Section I. The Clerk/Treasurer is hereby directed to take the following actions not later than March 31, 2019:

- A. Establish a new enterprise type fund that shall be numbered 450 and entitled "Reserve Academy Operating Fund."
- B. The Reserve Academy Operating Fund shall be initiated with a zero balance for both revenues and expenditures. In all other aspects, however, the Reserve Academy Operating Fund shall be managed in accordance with the Budget Accounting and Reporting System (BARS) as promulgated by the Washington State Auditors Office.
- C. All expenses incurred by the City of Tenino in the planning, organizing, staffing, directing, and controlling of the Tenino-Toledo Reserve Officer Academy shall be recorded as expenditures from the General Fund (001) and revenues to the Reserve Academy Operating Fund on a one-to-one basis using interfund transfer procedures until the Academy shall have completed three training cycles or until December 31, 2020, whichever occurs first.

D. The Chief of Police shall, by any reasonable means available to him, fix the cost of tuition for attendance at the Tenino-Toledo Reserve Academy. Tuition costs shall be reflected in the City's Consolidated Fee Schedule.

E. Any monies received from any source in any way intended to support the Tenino-Toledo Reserve Academy shall be recorded as revenues to the Reserve Academy Operating Fund. Provided, however, that "in kind" contributions from any source shall not be recorded as revenues.

F. Any monies remaining in the Reserve Academy Operating Fund at the close of any fiscal year shall remain in the fund and be counted as the Beginning Fund Balance in the immediately succeeding fiscal year. The Chief of Police may program any such monies in the budget development process for expenditure in any succeeding year. Provided, however, that any surplus of more than \$5,000.00 dollars, shall be transferred to the City's Contingency Fund (109) via interfund transfer procedures as part of a normal end-of-year close out.

F. As with any enterprise type fund, the intent of the City of Tenino in establishing the Reserve Academy Operating Fund is to provide the Tenino-Toledo Reserve Academy the ability to sustain itself on the basis of the fees charged (tuition). Accordingly, whenever the City of Tenino shall sponsor a candidate from the City of Tenino, the amount of such tuition shall be charged as a training expense of the Tenino Police Department.

Section 2. After three training cycles, or after December 31, 2020, whichever occurs first, the Clerk/Treasurer shall analyze the revenues received and expenditures incurred in operating the Tenino-Toledo Reserve Academy and will report such analysis to both the Mayor and the Chief of Police.

Section 3. Upon receipt of the report prepared under Section 2, above, the Chief of Police shall be responsible for developing the Tenino-Toledo Reserve Academy budget for as long as the Academy shall remain in operation.

ADOPTED by the City Council of the City of Tenino, Washington, and **APPROVED** by its Mayor, at a regularly scheduled open public meeting thereof this 9th day of April, 2019.

Wayne Fournier, Mayor

Approved as to form:

Attest:

John C. Millard, Clerk/Treasurer

Richard L. Hughes, City Attorney