

ORDINANCE #583

AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #578 (ADOPTING THE TOWN'S 2020 ANNUAL BUDGET), (AS AMENDED), BY REDUCING RESERVES IN THE CURRENT EXPENSE RESERVE FUND (#002); INCREASING AVAILABLE RESOURCES IN THE CURRENT EXPENSE/GENERAL FUND (#001); INCREASING APPROPRIATIONS IN THE CURRENT EXPENSE/GENERAL FUND (#001); AUTHORIZING THE MAYOR AND TOWN CLERK TO MAKE NECESSARY ADJUSTMENTS TO ACCOUNTS; APPROVING PRIOR EXPENDITURES; AND PROVIDING FOR SUMMARY PUBLICATION

Whereas, the Town Council of the Town of Yacolt, (hereafter "*Town*" or "*Yacolt*"), adopted its 2020 Annual Budget by reference in Ordinance #578 on December 11, 2019, entitled "An Ordinance Adopting the Budget for the Town of Yacolt, Washington, for the Fiscal Year Ending December 31, 2020";

Whereas, the Town Council amended Ordinance #578 by adopting Ordinance #580 on February 18, 2020, entitled "An Ordinance of the Town Council of the Town of Yacolt, Washington, Amending Ordinance #578 (The 2020 Budget) by Decreasing the Appropriations in the General Fund (Fund #001); Increasing the Appropriations in the Street Fund (Fund #101); Appropriating Monies for the Unanticipated Purchase of Equipment; and Providing for Summary Publication";

Whereas, the Town has established a Cumulative Reserve Fund (Fund #002) for the specific purpose of providing reserves for the Town's Current Expense/General Fund (Fund #001) and as a resource to fund additional appropriations for liabilities and expenses projected for Fund #001 as may be needed from time to time;

Whereas, pursuant to RCW 35.21.070, the Town Council may at any time transfer and appropriate its Reserve funds for the purpose or purposes specified, and may further expend its Reserve funds for any purpose whatsoever upon a two-thirds majority vote of the Council;

Whereas, the Town Council from time to time reevaluates the available resources and the projected expenditures in its budgets in order to effectively utilize and manage the Town's financial resources;

Whereas, the Town Council finds that current revenues and expenditures for the Town differ from forecasts used to create the 2020 budget enacted by Ordinance #578, and further finds that such differences justify and require that adjustments be made to address obligations, liabilities and expenditures currently projected for fiscal year 2020;

Whereas, in particular, 2020 expenditure projections for the Current Expense/General Fund (#001) are projected to exceed appropriations for reasons that were unforeseen when the 2020 budget was originally adopted, including (without limitation):

- (a). Increased staff and consultant costs related to the Coronavirus pandemic, including extraordinary work required to comply with multiple emergency Proclamations issued by the Washington State Governor and Legislature;
- (b). Increased costs related to the unexpected turnover of the Town's administrative staff;
- (c). Increased costs related to the management of 2020 grant projects;

- (d). Increased costs related to the purchase of equipment (street sweeper – Ordinance #580) for the Town's Public Works Department;
- (e). Increased staff and consultant costs related to litigation, code enforcement measures, and higher than expected numbers of applications for land use development and building permits; and,
- (f). Increased staff and consultant costs related to the accelerated development of practices and procedures for the Town's land use and building departments;

Whereas, pursuant to RCW 35.33.125, the Town may not incur liabilities in excess of budgeted appropriations for an individual fund;

Whereas, in order to comply with state law and to provide sufficient resources and appropriations for the Town's Current Expense/General Fund sub-accounts, the Town Council desires to adjust the resources, revenues and appropriations for Funds #001 and #002;

Whereas, the Council desires to budget additional appropriations within the Current Expense/General Fund (#001) for expenditures which were not contemplated at the time the Council adopted the original 2020 fiscal year budget;

Whereas, the Town's Current Expense Reserve Fund (#002) contains sufficient funds to address the anticipated shortfall in resources in the Current Expense/General Fund (#001) through the end of fiscal year 2020;

Whereas, the Town Council finds that the amendments to the Town's 2020 budget as described herein are appropriate and necessary for the preservation of the general public health, safety and welfare of the community; reflect revenues and expenditures that are intended to ensure the provision of vital municipal services at acceptable levels; and are in the best interests of the Town and its residents;

Whereas, the Mayor, Finance Committee, and Town Council have evaluated the circumstances surrounding the Town's 2020 Annual Budget, and have discussed the same during regular public Council meetings on November 2, 2020 and November 16, 2020;

Whereas, the Town Council now desires to amend the Town's budget for fiscal year 2020 by transferring available reserves from the Current Expense Reserve Fund (#002) to the Current Expense/General Fund (#001), and to make corresponding increases to resources and appropriations for expenditures in the Current Expense/General Fund (#001) for all approved purposes; and,

Whereas, the Town Council is in regular session this 16th day of November, 2020, and all members of the Town Council have had notice of the time, place, and purpose of said meeting:

NOW THEREFORE, be it Ordained by the Town Council of the Town of Yacolt, Washington:

Section 1 – Legislative Findings and Adoption of Recitals: Each and every recital set forth above is adopted as a true and correct legislative finding of the Town Council for purposes of this Ordinance.

Section 2 - Use of Reserves Authorized: The budget amendments described in Section 3 of this Ordinance authorize the release and appropriation of certain reserves from the Town's Current Expense

Reserve Fund (#002). The Town Council finds that the use of the reserve funds as described in this Ordinance is consistent with the specified purpose or purposes of the funds, and complies with the Town's Financial Policy approved November 4, 2019 as well as RCW 35.21.070. The Town Council's decision to apply the reserve funds is supported by the Council's findings as described herein.

Section 3 – Amendments to the 2020 Budget: The 2020 budget for the Town of Yacolt, adopted at the fund level in Ordinance #578, (as amended by Ordinance #580), is hereby amended to release reserves, and to increase resources and appropriations in the amounts and to the funds described below:

Section 3.1 – Decrease of Available Reserves in the Cumulative Current Expense Reserve Fund, (#002): The reserves/resources available in the Town's Current Expense Reserve Fund (#002) in the amount of \$123,022.00 are hereby reduced by \$120,000.00, resulting in new total reserves/resources available in said Fund of \$3,022.00.

Section 3.2 – Increase of Resources/Revenue in the Current Expense/General Fund, (#001): The reserves made available in Section 3.1 above shall be applied as additional resources/revenues for the Current Expense/General Fund, (#001), increasing the General Fund's total budgeted resources/revenues of \$577,723.00 by \$120,000.00, resulting in new total resources/revenues of \$697,723.00.

Section 3.3 – Increase of Appropriations in the Current Expense/General Fund, (#001): The budgeted expenditures and appropriations for the Current Expense/General Fund (#001) are hereby increased from \$577,723.00 by \$120,000.00, resulting in new total aggregate appropriations for the General Fund of \$697,723.00.

Section 3.4 – Summary of Budget Amendments: Following the adjustments described herein, the Town's 2020 fund-level aggregate resources and appropriations for all funds are as shown in the table below:

Yacolt 2020 Budget (as amended)				
Fund No.	Fund	Estimated Revenues & Resources	Appropriations	Estimated Ending Fund Balances
001	General Fund (Current Expense)	\$ 697,723	\$ 697,723	\$ -
002	Reserve (Current Expense)	\$ 3,022	\$ -	\$ 3,022
101	Street Fund	\$ 330,453	\$ 330,453	\$ -
103	Cemetery Fund	\$ 8,000	\$ 8,000	\$ -
105	REET	\$ 37,000	\$ 37,000	\$ -
114	Park Impact Fees	\$ 2,300	\$ -	\$ 2,300
115	Transportation Impact Fees	\$ 2,750	\$ -	\$ 2,750
403	Stormwater	\$ 50,000	\$ 50,000	\$ -
Totals		\$ 1,131,248	\$ 1,123,176	\$ 8,072

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Section 4 - Duties of the Mayor and Town Clerk: The Mayor and Town Clerk are hereby authorized and instructed to make the necessary changes to the 2020 budget consistent with the provisions of this Ordinance. The Mayor and Town Clerk are directed to make all necessary and appropriate line-item entries to assign the increased appropriations to sub-accounts of the Current Expense/General Fund (#001) as needed to satisfy the liabilities and expenses of the Town payable from such sub-accounts, as such liabilities and expenses may be approved for payment from time to time by the Town Council.

Section 5 - Ratification and Confirmation of Prior Acts: All acts taken by Town officers and staff prior to the enactment of this Ordinance that are consistent with and in furtherance of the purpose or intent of this Ordinance are hereby ratified, approved and confirmed by the Town Council. Any expenditure of monies from the Current Expense/General Fund (#001) during fiscal year 2020 and prior to the effective date of this Ordinance is hereby ratified, approved and confirmed.

Section 6 – Severability: If any section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is declared unconstitutional or invalid for any reason by a court of competent jurisdiction, or its application to any person or circumstances is held invalid, the remaining portion of this Ordinance shall remain in full force and effect, and the application of the provision to other persons or circumstances shall not be affected.

Section 7 – Transmittal to AWC: The Town Clerk is hereby directed to transmit this supplemental budget Ordinance as adopted to the Association of Washington Cities.

Section 8 – Yacolt Municipal Code: This Ordinance #583 is a special Ordinance of the Town of Yacolt involving the Town's 2020 budget. Being applicable for only a specific and limited period of time, this Ordinance #583 shall not result in any amendment to the Yacolt Municipal Code.

Section 9 – Savings Clause: Except as provided herein and in any prior amendments, all provisions of Ordinance #578 and Ordinance #580 shall remain in full force and effect.

Section 10 - Effective Date and Publication of Summary: This Ordinance shall take effect immediately upon adoption according to law. Notice of this Ordinance shall be provided by publication of the following summary in the Town's official newspaper:

Town of Yacolt - Summary of Ordinance #583

The Town Council of the Town of Yacolt adopted Ordinance #583 at its regularly scheduled Town Council meeting held on November 16, 2020. The content of the Ordinance is summarized in its title as follows:

“AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #578 (ADOPTING THE TOWN'S 2020 ANNUAL BUDGET), (AS AMENDED), BY REDUCING RESERVES IN THE CURRENT EXPENSE RESERVE FUND (#002); INCREASING AVAILABLE RESOURCES IN THE CURRENT EXPENSE/GENERAL FUND (#001); INCREASING APPROPRIATIONS IN THE CURRENT EXPENSE/GENERAL FUND (#001); AUTHORIZING THE MAYOR AND TOWN CLERK TO MAKE NECESSARY ADJUSTMENTS TO ACCOUNTS; APPROVING PRIOR EXPENDITURES; AND PROVIDING FOR SUMMARY PUBLICATION”

The effective date of the Ordinance is November 16, 2020.

A copy of the full text of the Ordinance will be mailed upon request to the undersigned at the Town of Yacolt Town Hall, P.O. Box 160, Yacolt, WA 98675: (360) 686-3922.

Published this 25th day of November, 2020.
Stephanie Fields, Town Clerk

PASSED by the Town Council of the Town of Yacolt, Washington, at a regular meeting thereof this 16th day of November, 2020.

TOWN OF YACOLT



Katelyn J. Listek, Mayor

Attest:



Stephanie Fields, Town Clerk

Approved as to Form:



David W. Ridenour, Town Attorney

Ayes: Boget, Virav, Dawson, Moseley, Noble

Nays: 0

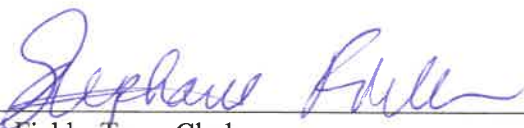
Absent: 0

Abstain: 0

TOWN CLERK'S CERTIFICATION

I hereby certify that the foregoing Ordinance is a true and correct copy of Ordinance #583 of the Town of Yacolt, Washington, entitled "AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #578 (ADOPTING THE TOWN'S 2020 ANNUAL BUDGET), (AS AMENDED), BY REDUCING RESERVES IN THE CURRENT EXPENSE RESERVE FUND (#002); INCREASING AVAILABLE RESOURCES IN THE CURRENT EXPENSE/GENERAL FUND (#001); INCREASING APPROPRIATIONS IN THE CURRENT EXPENSE/GENERAL FUND (#001); AUTHORIZING THE MAYOR AND TOWN CLERK TO MAKE NECESSARY ADJUSTMENTS TO ACCOUNTS; APPROVING PRIOR EXPENDITURES; AND PROVIDING FOR SUMMARY PUBLICATION" as approved according to law by the Town Council on the date therein mentioned. The Ordinance has been published or posted according to law.

Attest:


Stephanie Fields, Town Clerk

Approved: November 16, 2020

Published: November 25, 2020

Effective Date: November 16, 2020

Ordinance Number: 583