

ORDINANCE #587

AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #586 (ADOPTING THE TOWN'S 2022 ANNUAL BUDGET), BY INCREASING APPROPRIATIONS IN THE CEMETERY FUND (#103); 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 2022 Annual Budget by reference in Ordinance #586 on December 13, 2022, entitled "AN ORDINANCE FOR THE TOWN OF YACOLT, WASHINGTON, ADOPTING THE FINAL ANNUAL BUDGET FOR THE TOWN OF YACOLT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022; ESTABLISHING EMPLOYMENT POSITIONS AND SALARY/BENEFITS SCHEDULES; AND PROVIDING FOR SUMMARY PUBLICATION"

Whereas, the Town has established a Cemetery Fund (#103) as a resource to fund appropriations for liabilities and expenses projected for the Town's Cemetery as needed;

Whereas, pursuant to RCW 35.33.121(2) and RCW 35.33.151, the Town Council may appropriate unexpended balances of a preceding budget in special funds such as the Town's Cemetery Fund (#103);

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 expenditures for the Town differ from forecasts used to create the 2022 budget enacted by Ordinance #586, and further finds that such differences justify and require that adjustments be made to address obligations, liabilities and expenditures currently projected for fiscal year 2022;

Whereas, in particular, 2022 expenditures for the Cemetery Fund (#103) are projected to exceed appropriations for reasons that were unforeseen when the 2022 budget was originally adopted, including (without limitation):

1. Increased wages due to increased hours by the Public Works staff specifically attributed to work on the Town Cemetery.
2. Options exercised for increased insurance coverage by Public Works staff.
3. Increased cost for phase 1 of the Cemetery road project.

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 Fund accounts, the Town Council desires to adjust the appropriations for Fund #103;

Whereas, the Council desires to budget additional appropriations within the Cemetery Fund (#103) for expenditures which were not contemplated at the time the Council adopted the original 2022 fiscal year budget;

Whereas, the Town's Cemetery Fund (#103) contains sufficient funds to address the anticipated shortfall in appropriated expenses through the end of fiscal year 2022;

Whereas, the Town Council finds that the amendment to the Town's 2022 budget as described herein is appropriate and necessary for the preservation of the general public health, safety and welfare of the community; reflects 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 2022 Annual Budget, and have discussed the same during a regular public Council meeting on August 8, 2022;

Whereas, the Town Council now desires to amend the Town's budget for fiscal year 2022 by increasing appropriations for expenditures in the Cemetery Fund (#103) for all approved purposes; and,

Whereas, the Town Council is in regular session this 8th day of August, 2022, 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 Resources Authorized: The budget amendment described in Section 3 of this Ordinance authorizes the appropriation of certain resources from the Town's Cemetery Fund (#103). The Town Council finds that the use of the funds as described in this Ordinance is consistent with the specified purpose or purposes of the fund, and complies with the Town's Financial Policy approved November 4, 2019. The Town Council's decision to apply the funds is supported by the Council's findings as described herein.

Section 3 – Amendment to the 2022 Budget: The 2022 budget for the Town of Yacolt, adopted at the fund level in Ordinance #586, is hereby amended to increase appropriations in the amount and to the fund described below:

Section 3.1 – Increase of Appropriations in the Cemetery Fund, (#103): The budgeted expenditures and appropriations for the Cemetery Fund (#103) are hereby increased from \$22,000.00 by \$15,000.00, resulting in new total aggregate appropriations for the Cemetery Fund of \$37,000.00.

Section 3.2 – Summary of Budget Amendments: Following the adjustments described herein, the Town's 2022 fund-level aggregate resources and appropriations for all funds are as shown in the table below:

Fund #	Fund Name	Estimated Beginning Fund Balance	Estimated Revenues (Including Interfund Activity)	Aggregate Total Fund Resources	Total Appropriations (Including Interfund Activity)	Estimated Ending Fund Balance
001	General Fund	\$ 1,164,578	\$1,023,623	\$2,188,201	\$750,423	\$1,437,778
002	General Reserve Fund	\$ 353,022	\$0	\$353,022	\$0	\$353,022
101	Street Fund	\$ 151,650	\$91,000	\$242,650	\$204,700	\$37,950
103	Cemetery Fund	\$ 58,000	\$12,000	\$70,000	\$37,000	\$33,000
105	REET Fund	\$ 160,000	\$50,000	\$210,000	\$150,000	\$60,000
114	Park Impact Fees	\$ 80,000	\$34,500	\$114,500	\$54,500	\$60,000
115	Transportation Impact Fees	\$ 111,500	\$40,500	\$152,000	\$63,000	\$89,000
403	Stormwater Fees	\$ 87,000	\$50,000	\$137,000	\$57,000	\$80,000
	Totals	\$ 2,165,750	\$1,301,623	\$3,467,373	\$1,316,623	\$2,150,750

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 2022 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 Cemetery Fund (#103) 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 Cemetery Fund (#103) during fiscal year 2022 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 #587 is a special Ordinance of the Town of Yacolt involving the Town’s 2022 budget. Being applicable for only a specific and limited period of time, this Ordinance #587 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 #586 shall remain in full force and effect.

Section 10 - Effective Date and Publication of Summary: This Ordinance shall take effect immediately upon adoption and publication 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 #587

The Town Council of the Town of Yacolt adopted Ordinance #587 at its regularly scheduled Town Council meeting held on August 8, 2022. The content of the Ordinance is summarized in its title as follows:

“AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #586 (ADOPTING THE TOWN’S 2022 ANNUAL BUDGET), (AS AMENDED), BY INCREASING APPROPRIATIONS IN THE CEMETERY FUND (#103); AUTHORIZING THE MAYOR AND TOWN CLERK TO MAKE NECESSARY ADJUSTMENTS TO ACCOUNTS; APPROVING PRIOR EXPENDITURES; AND PROVIDING FOR SUMMARY PUBLICATION”

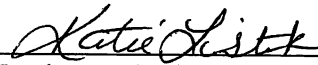
The effective date of the Ordinance is August 17, 2022.

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.

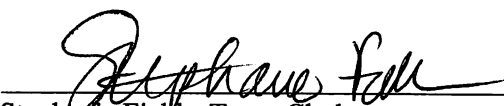
Published this 17th day of August, 2022.
Stephanie Fields, Town Clerk

PASSED by the Town Council of the Town of Yacolt, Washington, at a regular meeting thereof this 8th day of August, 2022.

TOWN OF YACOLT


Katelyn J. Listek, Mayor

Attest:


Stephanie Fields, Town Clerk

Approved as to Form:

David W. Ridenour, Town Attorney

Ayes: Dawson, Beck, Homola, Viray

Nays: 0

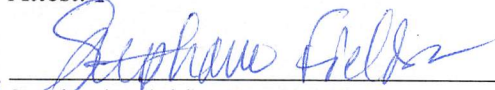
Absent: Boget

Abstain: 0

TOWN CLERK'S CERTIFICATION

I hereby certify that the foregoing Ordinance is a true and correct copy of Ordinance #587 of the Town of Yacolt, Washington, entitled "AN ORDINANCE OF THE TOWN OF YACOLT, WASHINGTON, AMENDING ORDINANCE #586 (ADOPTING THE TOWN'S 2022 ANNUAL BUDGET), BY INCREASING APPROPRIATIONS IN THE CEMETERY FUND (#103); 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: August 8, 2022

Published: August 17, 2022

Effective Date: August 17, 2022

Ordinance Number: 587