



Agenda Item Report

Meeting Date: City Council Regular Meeting - 01 Aug 2022
Department: Clerk-Treasurer
Staff Contact: Georgina Anderson, Deputy Clerk Treasurer
Committee:
Recommendation: Emailed to Finance Committee 07/28/2022

Subject: Ordinance No. 1519 - 2Q2022 Budget Amendment (First and Final Reading)

Summary Statement:

This budget amendment changes 10 funds: 001, 101, 232, 328, 329, 330, 332, 421, 422 & 635. Revenues have been adjusted to reflect actual. Expenditures have been adjusted to match. The two funds with the most change are 001 (\$151,235) and 329 (\$301,100). See attached.

Financial Impact:

Cost of Item:	\$630884	Bars Code: Various
Amount Budgeted:	\$0	Bars Code description:
Unexpended Balance:	\$0	Various

Recommendation(s):

Adopt Ordinance No. 1519 - 2Q2022 Budget Amendment (FIRST & FINAL READING)

Attachments:

[Ordinance No. 1519 2Q22 BA](#)
[Ordinance No. 1519 Exhibit A 2022 BA](#)
[Ordinance No. 1519 2Q2022 BA narrative](#)

ORDINANCE NO. 1519

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WOODLAND, WASHINGTON, AMENDING THE 2022 BUDGET ADOPTED BY ORDINANCE NO. 1495 TO REVISE THE REVENUES TO AND APPROPRIATIONS FROM CERTAIN FUNDS AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the City Council has determined that the 2022 Budget should be amended to take into account variations in the actual revenues and expenditures from those projected at the time of adoption of the 2022 Budget, and

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

Section 1. Budget Amended. Section 1 of Ordinance No. 1495 passed by the City Council on December 20, 2021; and Ordinance No. 1509 and passed by the City Council on April 18, 2022 is hereby amended by revising the summaries of revenues and appropriations to read as set forth in Exhibit A attached hereto and incorporated herein by this reference as if set forth in full. It includes the attached transactions.

Section 2. Duties of the Clerk-Treasurer. The Clerk-Treasurer of the City of Woodland is authorized to make the necessary changes to the 2022 Budget and to make all appropriate line item entries and adjustments as authorized by Council as follows and further ratified by this Ordinance:

REFERENCE

BA-2022-03-08
BA 2022-02-04

APPROVED BY COUNCIL:

August 1, 2022
April 18, 2022

Section 3. Severability Clause. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portion of this ordinance.

Section 4. Effective Date. This ordinance shall take effect and be in full force five (5) days after publication of the attached summary which is hereby approved.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR at the regular meeting on the 1st day of August, 2022.

APPROVED:

William A. Finn, Mayor

ATTEST:

Georgina D, Anderson, Deputy Clerk-Treasurer

APPROVED AS TO FORM:

Frank F. Randolph, City Attorney

EXHIBIT A TO ORDINANCE NO. 1519 - 2022 BUDGET and AMENDMENTS

FUND #	FUND NAME	Ord 1495	Ord 1509	Ord 1519			TOTAL	Increase or (Decrease)
		2022 BUDGET	April 2022 AMENDMENT	July 2022 AMENDMENT				
001	General Fund	9,164,675	762,483	151,235			10,078,393	151,235
002	Petty Cash/Change	850	0	0			850	0
003	Advance Travel	2,000	0	0			2,000	0
101	Park	318,082	71,163	12,000			401,245	12,000
104	Street	1,565,174	644,333	0			2,209,507	0
105	Document Recording Fee	8,680	6,683	0			15,363	0
107	Hotel/Motel	86,400	23,041	0			109,441	0
228	LTGO 2012	601,718	135,465	0			737,183	0
229	LTGO 2013	132,476	(211)	0			132,265	0
230	LTGO 2017	54,702	(282)	0			54,420	0
232	LTGO 2022	0	0	34,670			34,670	34,670
301	CPR: General	2,012,491	16,110	0			2,028,601	0
304	Equipment Acquisition Reserve	85,987	6,221	0			92,208	0
319	Public Works Bond	0	410,000	0			410,000	0
320	Sidewalk Project	0	12	0			12	0
324	WSDOT Exit 21 Feasibility	216,066	1,845	0			217,911	0
326	South Woodland SRST	0	145,834	0			145,834	0
327	COG STP Transportation Exit 21	827,928	20,552	0			848,480	0
328	W Scott Fill Depth Reclamation	34,245	34,328	10,400			78,973	10,400
329	Davidson Avenue BNSF Water	0	277,504	301,100			578,604	301,100
330	Lakeshore Drive Pavement &	0	0	18,620			18,620	18,620
332	Waterline RR Crossing	0	450,000	71,000			521,000	71,000
351	Impact Fees - Fire	437,824	7,233	0			445,057	0
352	Impact Fees - Park	125,611	(34,672)	0			90,939	0
353	Impact Fees - Transportation	30,393	(393)	0			30,000	0
401	Water	5,239,880	472,276	0			5,712,156	0
402	Sewer	7,130,662	(396,515)	0			6,734,147	0
403	Garbage Collection	1,034,639	(19,360)	0			1,015,279	0
404	Stormwater	20,000	0	0			20,000	0
413	Booster Pump Station/WTP Impr	0	459,187	0			459,187	0
414	WTP HVAC & Electrical	0	482,809	0			482,809	0
421	Water Utility Reserves	142,957	4,968	873			148,798	873
422	Sewer Utility Reserves	587,972	2,305	27,086			617,363	27,086
635	Custodial Fund	0	203,554	3,900			207,454	3,900
640	Utility Deposits	225,108	(83,377)	0			141,731	0
	Total	30,086,520	4,103,096	630,884	0	0	34,820,500	630,884

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
001	General Fund				
Revenue:					
001 308 80	Beginning Fund Balance - Unreserved		2,383,057.00	(2,383,057.00)	0.00
001 308 91	Beginning Fund Balance - Unassigned		0.00	2,372,828.00	2,372,828.00
001 313 61	Brokered Natural Gas		20,900.00	7,500.00	28,400.00
001 316 83	Gambling - Amusements		210.00	100.00	310.00
001 332 92 10	Coronavirus Local Fiscal Recovery		906,533.00	885.00	907,418.00
001 336 06 42 00	Marijuana Excise Tax		0.00	600.00	600.00
001 341 42 00 00	Treasurer Fees		900.00	400.00	1,300.00
001 341 81 00 01	Charges to Fund 101: Park	LIA	0.00	29,114.00	29,114.00
001 341 81 00 02	Charges to Fund 104:Street	LIA	0.00	119,235.00	119,235.00
001 341 81 00 03	Charges to Fund 401: Water	LIA	0.00	260,466.00	260,466.00
001 341 81 00 04	Charges to Fund 402: Sewer	LIA	0.00	344,807.00	344,807.00
001 341 81 00 05	Charges to Fund 403: Garbage	LIA	0.00	135,115.00	135,115.00
001 345 83	Site Plan Review		22,000.00	3,500.00	25,500.00
001 359 90	False Alarm Penalties		800.00	200.00	1,000.00
001 361 11	Investment Interest		7,200.00	3,200.00	10,400.00
001 362 50 00 00	Facilites Rental		2,000.00	(2,000.00)	0.00
001 362 50 00 01	Facilites Rental (300 E Scott & 236 Davidson)		0.00	24,079.00	24,079.00
001 369 91	Miscellaneous		5,600.00	95,300.00	100,900.00
001 369 91 00 01	Canine Account		0.00	10,000.00	10,000.00
001 369 91 01 00	Specail Event Fees		1,200.00	1,000.00	2,200.00
001 389 30	DO NOT USE Deposits (Refundable)	Moved to Fund 635	3,465.00	(3,465.00)	0.00
001 389 30 01	DO NOT USE Special Event Deposits	Moved to Fund 635	2,625.00	(2,625.00)	0.00
001 395 10	Sale of Fixed Assets		40,527.00	13,915.00	54,442.00
001 397 00 01	Contribution from 104/Street	LIA	119,235.00	(119,235.00)	0.00
001 397 00 02	Contribution From 401/Water	LIA	260,466.00	(260,466.00)	0.00
001 397 00 03	Contribution From 402/Sewer	LIA	344,807.00	(344,807.00)	0.00
001 397 00 08	Contribution From 403/Garbage	LIA	135,115.00	(135,115.00)	0.00
001 397 00 16	Contribution From 101/Park	LIA	29,114.00	(29,114.00)	0.00

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
001 398 10	Insurnace Premiiums/Recoveries		0.00	8,875.00	8,875.00
	Total 001 General Fund Revenue			151,235.00	
001	General Fund				
Expenditures:					
001 508 91	Ending Fund Balance		1,305,654.00	6,749.00	1,312,403.00
	Total Ending Fund Balance 001			6,749.00	
Expenditures:					
Legislative Services					
001 511 60 43	Travel and Training		1,000.00	300.00	1,300.00
Executive					
001 513 10 49 10	Miscellaneous		1,000.00	1,500.00	2,500.00
General Facilities					
001 518 10 20	Personnel Benefits		17,922.00	5,000.00	22,922.00
001 518 10 41	Professional Services		4,800.00	2,000.00	6,800.00
001 518 30 48	Repairs and Maintenance	236 Davidson	23,600.00	55,000.00	78,600.00
Civil Service					
001 521 10 49	Miscellaneous	Testing	300.00	971.00	1,271.00
Planning Department					
001 558 60 40 10	Plan Review Services		3,000.00	7,000.00	10,000.00
Building Department					
001 559 30 43	Travel		500.00	500.00	1,000.00
General					
001 010 558 70 41	Cowlitz Economic Development Council		5,160.00	215.00	5,375.00
Police					
001 020 521 10 42 10	Communications - Spillman		11,800.00	18,000.00	29,800.00
001 020 521 10 43	Travel		2,900.00	3,000.00	5,900.00
001 020 521 21 49	Drug/Criminal Investigatons		2,500.00	1,000.00	3,500.00
Transfers Out					
001 050 597 00 06	Contribution to 332: Waterline RR Crossing		450,000.00	50,000.00	500,000.00
	Total 001 Expenditures			151,235.00	151,235.00

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
	Total 001 General Fund Revenue BA			151,235.00	
	Total 001 General Fund Expd BA			151,235.00	
101	Park				
	Revenue:				
101 347 60	Program Fees		5,000.00	2,500.00	7,500.00
101 62 40 75	Rentals: Communtiy Center		3,000.00	3,000.00	6,000.00
101 382 10 01	Key Deposits / Communtiy Center		3,400.00	4,000.00	7,400.00
101 382 10 02	Key Deposits / HS Lake Shelter		1,400.00	2,500.00	3,900.00
	Total 101 Revenue			12,000.00	12,000.00
	Expenditures:				
101 508 91	Ending Fund Balance		48,012.00	2,450.00	50,462.00
101 575 50 31	Operating Supplies		535.00	500.00	1,035.00
101 575 50 48	Repairs/Maintenance: Building		43,500.00	2,000.00	45,500.00
101 575 50 49 01	Charges to Fund 001: Current Expense	LIA	0.00	29,114.00	29,114.00
101 576 80 49 20	Miscellaneous		7,300.00	1,500.00	8,800.00
101 582 10 00	Key Deposit Refunds: Comm Center		3,400.00	3,000.00	6,400.00
101 582 10 01	Key Deposit Refunds: HSL Shelter		1,350.00	2,550.00	3,900.00
101 597 00 00 03	Contribution to 001: General	LIA	29,114.00	(29,114.00)	0.00
	Total 101 Expenditures			12,000.00	12,000.00
	Total 101 Park Revenue BA			12,000.00	
	Total 101 Park Expd BA			12,000.00	
104	Street				
	Expenditures:				
104 508 91	Ending Fund Balance	LIA	846,538.00	(1,000.00)	845,538.00
104 542 30 31	Operating Supplies	LIA	2,200.00	1,000.00	3,200.00
104 542 30 49 01	Charges to Fund 001: Current Espense	LIA	0.00	119,235.00	119,235.00
104 597 00 02 02	Contribution to 001: Current	LIA	119,235.00	(119,235.00)	0.00
	Total 104 Expenditures			0.00	0.00
	Total 104 Street Revenue BA				
	Total 104 Street Expd BA			0.00	

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Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
232	LTGO 2022				
232 397 00 00 01	Contribution from 319: Public Works Bond		0.00	34,670.00	34,670.00
	Total 232 Revenue			34,670.00	34,670.00
Expenditures:					
232 592 22 71	LTGO 2022 - Principal		0.00	28,995.00	28,995.00
232 592 22 83	LTGO 2022 - Interest		0.00	5,675.00	5,675.00
	Total 232 Expenditures			34,670.00	34,670.00
	Total 232 LTGO 2013 Revenue BA			34,670.00	
	Total 232 LTGO 2013 Expd BA			34,670.00	
301	Capital Project Reserve: General				
Revenue:					
301 308 51	Beginning Fund Balance				0.00
	Total 301 Revenue			0.00	0.00
Expenditures:					
301 508 51	Ending Fund Balance	LIA	1,286,509.00	(365,000.00)	921,509.00
301 597 00 00 07	Contribution to 329: Davidson Avenue BNSF	LIA	21,000.00	300,000.00	321,000.00
301 597 00 00 08	Contribution to 330: Lakeshore Drive P & P	LIA	0.00	15,000.00	15,000.00
301 597 00 00 14	Contribution to 328: W Scott Full Depth	LIA	25,600.00	50,000.00	75,600.00
	Total 301 Expenditures			0.00	0.00
	Total 301 Capital Project Revenue BA			0.00	
	Total 301 Capital Project Expd BA			0.00	
304	Public Works Bond				
319 508 51	Ending Fund Balance	LIA	410,000.00	(34,670.00)	375,330.00
319 597 00 00 03	Contribution to 232: LTGO 2022	LIA	0.00	34,670.00	34,670.00
	Total 319 Revenue			0.00	
328	W Scott Full Depth Reclamation RR Tracks				
Revenue:					
328 308 51	Beginning Fund Balance				0.00
328 361 11 00 00	Investment Interest		150.00	400.00	550.00
328 397 00 00 14	Contribution from 301: General Reserves		50,000.00	10,000.00	60,000.00

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
	Total 328 Revenue			10,400.00	
Expenditures:					
328 508 51	Ending Fund Balance		0.00	10,000.00	10,000.00
328 100 595 10 60	Professional Services (West)		47,973.00	400.00	48,373.00
	Total 328 Expenditures			10,400.00	
	Total 328 W Scott Avenue Reconnection RR Tracks Revenue BA			10,400.00	
	Total 328 W Scott Avenue Reconnection RR Tracks Expd BA			10,400.00	
329	Davidson Avenue BNSF Water Main Crossing				
Revenue:					
329 397 00 00 07	Contribution from 301: General Reserves		21,000.00	301,100.00	322,100.00
	Total 329 Revenue			301,100.00	
Expenditures:					
329 508 31	Ending Fund Balance		0.00		0.00
329 595 10 60	Professional Services		75,000.00	50,000.00	125,000.00
329 595 30 60	Construction		192,504.00	251,100.00	443,604.00
	Total 329 Expenditures			301,100.00	
	Total 329 Davidson Avenue BNSF Water Main Crossing Revenue BA			301,100.00	
	Total 329 Davidson Avenue BNSF Water Main Crossing Expd BA			301,100.00	
330	Lakeshore Drive Pavement & Pedestrian Improvement Project				
Revenue:					
330 334 03 60	WSDOT STPUS-6881 (001)		0.00	3,620.00	3,620.00
330 397 00 00 08	Contriibtuion from 301: General Reserves		0.00	15,000.00	15,000.00
	Total 330 Revenue			18,620.00	
Expenditures:					
330 508 31	Ending Fund Balance		0.00	18,620.00	18,620.00
	Total 330 Expenditures			18,620.00	
	Total 330 Lakeshore Drive Pavement & Pedestrian Revenue BA			18,620.00	
	Total 330 Lakeshore Drive Pavement & Pedestrian Expd BA			18,620.00	
332	West Scott Waterline RR Crossing				
Revenue:					

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
332 397 00 06	Contribution from 001: COVID \$		450,000.00	71,000.00	521,000.00
	Total 332 Revenue			71,000.00	
	Expenditures:				
332 508 51	Ending Fund Balance		10,000.00	(1,000.00)	9,000.00
332 595 30	Construction		340,000.00	72,000.00	412,000.00
	Tota 332 Expenditures			71,000.00	
	Total 332 West Scott Waterline RR Crossing Revenue BA			71,000.00	
	Total 332 West Scott Waterline RR Crossing Expd BA			71,000.00	
	401 Water				
	Revenue:				
401 308 51	Beginning Fund Balance				
	Total 401 Revenue			0.00	
	Expenditures:				
401 508 51	Ending Fund Balance	LIA	2,063,371.00	(20,200.00)	2,043,171.00
401 534 50 41	Professional Services	LIA	70,000.00	20,000.00	90,000.00
401 534 50 49 01	Charges to Fund 001: Current Expense	LIA	0.00	260,466.00	260,466.00
401 534 50 49 20	Safety	LIA	1,865.00	200.00	2,065.00
401 597 00 00 02	Contribution to 001: Current	LIA	260,466.00	(260,466.00)	0.00
	Total 401 Expenditures			0.00	
	Total 401 Water Revenue BA			0.00	
	Total 401 Water Expd BA			0.00	
	402 Sewer				
	Revenue:				
402 308 51	Beginning Fund Balance				0.00
	Total 402 Revenue			0.00	
	Expenditures:				
402 535 50 49 01	Charges to Fund 001: Current Expense	LIA	0.00	344,807.00	344,807.00
402 597 00 00 02	Contribution to 001: Current	LIA	0.00	(344,807.00)	(344,807.00)
	Total 402 Expenditures			0.00	
	Total 402 Sewer Revenue BA			0.00	

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
	Total 402 Sewer Expd BA			0.00	
403	Garbage Collection				
Revenue:					
403 308 51	Beginning Fund Balance				0.00
	Total 403 Revenue			0.00	
Expenditures:					
403 508 51	Ending Fund Balance	LIA	26,561.00	(10,000.00)	16,561.00
403 537 40 40	B & O Tax / Garbage & Recycling	LIA	0.00	10,000.00	10,000.00
403 537 60 49 01	Charges to Fund 001: Current Expense	LIA	0.00	135,115.00	135,115.00
403 597 00 08	Contribution to 001: Current	LIA	135,115.00	(135,115.00)	0.00
	Total 403 Expenditures			0.00	
	Total 403 Garbage Collection Revenue BA			0.00	
	Total 403 Garbage Collection Expd BA			0.00	
421	Water Utility Reserves				
Revenue:					
421 308 51	Beginning Fund Balance		67,425.00	873.00	68,298.00
	Total 421 Revenue			873.00	
Expenditures:					
421 508 51	Ending Fund Balance		147,925.00	873.00	148,798.00
	Total 421 Expenditures			873.00	
	Total 421 Water Utility Reserves Revenue BA			873.00	
	Total 421 Water Utility Reserves Expd BA			873.00	
422	Sewer Utility Reserves				
Revenue:					
422 308 51	Beginning Fund Balance		583,166.00	873.00	584,039.00
422 368 10	Sewer Assessments		0.00	26,213.00	26,213.00
	Total 422 Revenue			27,086.00	
Expenditures:					
422 508 51	Ending Fund Balance		590,277.00	27,086.00	617,363.00
	Total 422 Expenditures			27,086.00	

Ordinance No. 1519 Narrative 2022 - pending 08/01/22

Budget Amendments

#22-03-08

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
	Total 422 Water Utility Reserves Revenue BA			27,086.00	
	Total 422 Water Utility Reserves Expd BA			27,086.00	
635	Custodial Fund				
Revenue:					
635 389 30 01	Installation Deposits	LIA	3,465.00	(3,465.00)	0.00
635 389 30 06 00	Deposits (Refundable)	LIA	0.00	3,465.00	3,465.00
635 389 30 30 11	Relicense Program Fee		0.00	300.00	300.00
635 389 30 30 12	Special Event Deposits		0.00	3,600.00	3,600.00
	Total 635 Revenue			3,900.00	
Expenditures:					
635 508 80	Ending Fund Balance		0.00	(15,600.00)	(15,600.00)
635 589 30 01 01	Relicense Program Fee		0.00	500.00	500.00
635 589 30 06 00	Deposits (Refundable)		0.00	2,500.00	2,500.00
635 589 30 12 00	Special Event Deposit Refunds		0.00	1,500.00	1,500.00
635 589 30 08 00	Civil Review (Pass Through)		50,000.00	15,000.00	65,000.00
	Total 635 Expenditures			3,900.00	
	Total 635 Custodial Fund Revenue BA			3,900.00	
	Total 635 Custodial Fund Expd BA			3,900.00	
	GRAND TOTAL ALL FUNDS Revenue BA			\$ 630,884.00	
	GRAND TOTAL ALL FUNDS Expd BA			\$ 630,884.00	

Ordinance No. 1509
Ordinance No. 1495

4,103,096.00
30,086,520.00
\$ 34,820,500.00