

City Of Woodland

City Council Meeting Agenda Summary Sheet

Agenda Item: Adopt Ordinance No. 1493 – 2021 Budget Amendments (First and Final Reading)	Agenda Item #: (J) Action
	For Agenda of: 12/06/2021
	Department: Clerk-Treasurer
	Date Submitted: 12/02/2021

Cost of Item: \$ 1,198,382
Amendment

Amount Budgeted: 2021

Unexpended Balance:

BARS #: Various – see attached

Description: Various

Department Supervisor Approval: Georgina D. Anderson, Deputy Clerk-Treasurer /s/

Committee Recommendation: Finance Committee emailed on December 02, 2021

Agenda Item Supporting Narrative (list attachments, supporting documents):
Ordinance No. 1493, Narrative and Exhibit A

Summary Statement/Department Recommendation:
See attached Exhibit A and detailed narrative. Ordinance No. 1493 will be an increase of **\$ 1,198,382** and the total of the 2021 Estimated Budget will be **\$ 33,924,428**.
The majority of the amendment in fund 001 is from the increase to sales and use tax, \$ 737,000, the decrease to school impact fees, \$ 123,900 and the decrease in care and custody of prisoners, \$ 102,000. All the funds are adjustments to actual revenues.
Recommend approval.

ORDINANCE NO. 1493

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WOODLAND, WASHINGTON, AMENDING THE 2021 BUDGET ADOPTED BY ORDINANCE NO. 1475 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 2021 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 2021 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. 1475 passed by the City Council on December 21, 2020; and Ordinance No. 1481 passed by the City Council on April 19, 2021 and Ordinance No. 189 passed by the City Council on July 19, 2021 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 2021 Budget and to make all appropriate line item entries and adjustments as authorized by Council as follows and further ratified by this Ordinance:

REFERENCE

APPROVED BY COUNCIL:

BA 2021-04-13
BA 2021-03-08
BA 2021-02-03

December 6, 2021
July 19, 2021
April 19, 2021

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 6th day of December, 2021.

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. 1493 - 2021 BUDGET and AMENDMENTS

FUND #	FUND NAME	Ord 1475	Ord 1481	Ord 1489	Ord 1493	TOTAL	Increase or (Decrease)
		2021 BUDGET	April 2021 AMENDMENT	July 2021 AMENDMENT	November 2021 AMENDMENT		
001	General Fund	7,352,756	5,069	907,632	823,017	9,088,474	823,017
002	Petty Cash/Change	850	0	0	0	850	0
003	Advance Travel	2,000	0	0	0	2,000	0
101	Park	336,860	(16,812)	0	3,751	323,799	3,751
104	Street	1,378,659	557,299	76,887	239,853	2,252,698	239,853
105	Document Recording Fee	8,166	3,455	0	0	11,621	0
107	Hotel/Motel	90,733	13,012	0	0	103,745	0
228	LTGO 2012	566,437	27,823	0	64,457	658,717	64,457
229	LTGO 2013	131,676	(55)	0	0	131,621	0
230	LTGO 2017	44,216	(203)	0	0	44,013	0
301	CPR: General	1,330,444	641,621	0	66,517	2,038,582	66,517
304	Equipment Acquisition Reserve	54,221	11,878	0	0	66,099	0
320	Sidewalk Project	0	3,837	5,100	0	8,937	0
324	WSDOT Exit 21 Feasibility	206,500	170,941	0	0	377,441	0
326	South Woodland SRST	0	144,657	0	0	144,657	0
327	COG STP Transportation Exit 21	680,000	87,101	0	0	767,101	0
328	W Scott Fill Depth Reclamation	1,139,617	79,301	0	592	1,219,510	592
329	Davidson Avenue BNSF Water	0	0	250,000	0	250,000	0
351	Impact Fees - Fire	474,375	(58,510)	0	0	415,865	0
352	Impact Fees - Park	230,366	(19,408)	0	0	210,958	0
353	Impact Fees - Transportation	75,000	0	0	0	75,000	0
401	Water	6,194,243	265,221	2,000	0	6,461,464	0
402	Sewer	4,524,130	1,395,487	0	0	5,919,617	0
403	Garbage Collection	1,019,778	(32,224)	0	0	987,554	0
404	Stormwater	20,000	0	0	0	20,000	0
413	Booster Pump Station/WTP Impr	41,000	763,959	0	0	804,959	0
414	WTP HVAC & Electrical	0	477,688	0	0	477,688	0
421	Water Utility Reserves	79,200	(4,100)	0	195	75,295	195
422	Sewer Utility Reserves	630,145	2,540	0	0	632,685	0
635	Custodial Fund	0	162,494	0	0	162,494	0
640	Utility Deposits	127,694	63,310	0	0	191,004	0
650	Impact Fees - School	147,500	(147,500)	0	0	0	0
	Total	26,886,566	4,597,881	1,241,619	1,198,382	33,924,448	1,198,382

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
001	General Fund				
Revenue:					
001 313 11 00 00	Sales & Use Tax		1,793,159.00	737,000.00	2,530,159.00
001 313 71 00 00	Sales Tax: Criminal Justice		108,840.00	37,000.00	145,840.00
001 316 41 00 00	Electric Tax		561,535.00	13,205.00	574,740.00
001 316 84 00 00	Gambling - Card Games - House Banked		0.00	28,647.00	28,647.00
001 317 20 00 00	Leasehold Excist Tax		25,338.00	2,200.00	27,538.00
001 321 99 00 00	Business Licenses/Permits		91,350.00	7,000.00	98,350.00
001 322 10 00 00	Building Permtis		150,000.00	25,000.00	175,000.00
001 322 10 20 00	Plan Review		50,000.00	20,000.00	70,000.00
001 332 92 10 00	Coronoavirus Local Fiscal Recovery		906,533.00	885.00	907,418.00
001 333 11 01 00	DOC - Housing Action Plan		0.00	7,500.00	7,500.00
001 334 03 52 00	WASPC RSO Adress Verification		2,200.00	1,014.00	3,214.00
001 334 04 20 03	DOC Housing Grant		0.00	12,500.00	12,500.00
001 335 34 01 00	LE & CJ Leg One Time Cost		0.00	25,828.00	25,828.00
001 336 06 42 00	Marijuana Excise Tax		0.00	161.00	161.00
001 336 06 51 00	Criminal Justice - DUI		900.00	161.00	1,061.00
001 336 06 94 00	Liquor Excist Tax		37,584.00	7,750.00	45,334.00
001 336 06 95 00	Liquor Profits		50,414.00	(12,010.00)	38,404.00
001 337 10 00 00	In Lieu of Taxes		735.00	527.00	1,262.00
001 341 33 03 00	Court Warrant Costs		611.00	150.00	761.00
001 341 42 00 00	Treasurer Feea		747.00	1,300.00	2,047.00
001 345 85 00 00	School Impact Fees		147,500.00	(123,900.00)	23,600.00
001 345 89 00 00	Other Planning and Development		12,000.00	500.00	12,500.00
001 345 89 01 00	Pre-Application Fees		10,800.00	1,200.00	12,000.00
001 350 00 00 00	Court Fines and Forfeits		65,100.00	15,000.00	80,100.00
001 361 11 00 00	Investment Interest		6,800.00	7,034.00	13,834.00
001 362 50 00 00	Facilites Rental		200.00	1,800.00	2,000.00
001 362 50 00 01	Facilites Rental (300 E Scott Avenue)		0.00	9,000.00	9,000.00
001 367 11 00 00	Donations		0.00	172.00	172.00

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
001 369 91 00 00	Miscellaneous		500.00	218.00	718.00
001 369 91 01 00	Special Event Fees		1,200.00	(1,200.00)	0.00
001 389 30 01	Special Event Deposit		2,625.00	(2,625.00)	0.00
	Total 001 General Fund Revenue			823,017.00	
	001 General Fund				
	Expenditures:				
001 508 91	Ending Fund Balance		1,009,364.00	735,735.00	1,745,099.00
	Total Ending Fund Balance 001				
	Expenditures:				
	Official Publications Services				
001 511 30 44 00	Official Publications Services		7,000.00	2,000.00	9,000.00
	Municipal Court				
001 512 50 49 20	Interpreter Fees		3,200.00	2,000.00	5,200.00
	Executive				
001 513 10 4910	Miscellaneous		1,000.00	1,200.00	2,200.00
	Finance Adminstration				
001 514 20 40	Admin Fee for WSD #404		3,500.00	(2,000.00)	1,500.00
001 514 23 41	Audit/State Examiners	No audit in 2021	22,000.00	(22,000.00)	0.00
	Clerk/Records Services				
001 514 30 10	Salaries		100,000.00	40,000.00	140,000.00
001 514 30 20	Personnel Beneifts		62,000.00	21,000.00	83,000.00
001 514 30 41	Professional Services		30,000.00	4,000.00	34,000.00
001 514 30 41 10	IT Support Services		34,450.00	7,500.00	41,950.00
001 514 81 31 00	Business License Supplies		700.00	300.00	1,000.00
	Legal				
001 515 45 00 00	Legal Service s- External Claims & Litigation		3,000.00	15,500.00	18,500.00
	General Facilities				
001 518 10 47 00	Utilities		25,000.00	4,000.00	29,000.00
001 518 10 46 00	Insurance		342,000.00	93,552.00	435,552.00
001 518 10 49 00	Miscellaneous		1,800.00	4,000.00	5,800.00

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
Planning Department					0.00
001 558 60 41	Professional Services		0.00	7,000.00	7,000.00
001 558 60 49	Miscellaneous		500.00	1,500.00	2,000.00
General Government					
001 010 525 10 40	Emergency Services		18,000.00	326.00	18,326.00
001 010 553 50 44	Diking Assessment		9,600.00	79.00	9,679.00
Police					
001 020 521 10 43	Travel		2,900.00	2,000.00	4,900.00
001 020 523 60 40	Care & Custody of Prisoners		130,583.00	(102,000.00)	28,583.00
Fire					0.00
001 030 522 10 41 10	Contact with CCFR		1,443,280.00	(25,442.00)	1,417,838.00
Capital Outlay					
001 050 594 21 64 01	C/O Equipment: Police	Gambling Tax	5,000.00	32,767.00	37,767.00
Total 001 Expenditures				823,017.00	823,017.00
Total 001 General Fund Revenue BA				823,017.00	
Total 001 General Fund Expd BA				823,017.00	
101 Park					
Revenue:					
101 361 11 00 00	Investment Interest		205.00	241.00	446.00
101 369 91 00 00	Miscellaneous		0.00	885.00	885.00
101 382 10 01 00	Key Deposits / Community Center		0.00	2,225.00	2,225.00
101 382 10 02 00	Key Deposits / HS Lake Shelter		0.00	400.00	400.00
Total 101 Revenue				3,751.00	3,751.00
Expenditures:					
101 575 50 49	Miscellaneous		100.00	100.00	200.00
101 576 80 31	Operating Supplies		1,500.00	1,500.00	3,000.00
101 576 80 48	R& M: Buildings & Equipment		5,000.00	3,445.00	8,445.00
101 576 80 45	Rentals		6,995.00	9,375.00	16,370.00
101 576 80 49 20	Horseshoe Lake Management		5,000.00	(2,000.00)	3,000.00
101 576 80 49	Miscellaneous		5,000.00	200.00	5,200.00

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
101 582 10 00 00	Key Deposit Refunds: Comm Center		5,000.00	(3,975.00)	1,025.00
101 582 10 01	Ket Deposit Refunds: HSL Shelter		5,500.00	(5,000.00)	500.00
101 594 76 65	C/O Park: Copier		261.00	106.00	367.00
	Total 104 Expenditures			3,751.00	3,751.00
	Total 104 Street Revenue BA			3,751.00	
	Total 104 Street Expd BA			3,751.00	
104	Street				
	Revenue:				
104 332 40 00 00	Roadway Access		9,907.00	2,000.00	11,907.00
104 334 03 80 01	TIB FY 2021 Overlay Project		76,887.00	237,753.00	314,640.00
104 369 91 00 00	Miscellaneous		500.00	100.00	600.00
	Total 104 Revenue			239,853.00	239,853.00
	Expenditures:				
104 508 91	Ending Fund Balance		471,933.00	195,998.00	667,931.00
104 542 30 10	Salaries		157,852.00	23,000.00	180,852.00
104 542 30 20	Personnel Benefits		79,365.00	5,000.00	84,365.00
104 542 30 48 40	Repairs/ Maintenance: Street Lights		10,000.00	7,000.00	17,000.00
104 542 30 49	Miscellaneous		8,025.00	1,500.00	9,525.00
104 543 10 49	Training		1,500.00	2,801.00	4,301.00
104 543 50 47	Utilities		6,091.00	1,504.00	7,595.00
104 594 42 64	C/O Equipment: Streets		10,000.00	3,050.00	13,050.00
	Total 104 Expenditures			239,853.00	239,853.00
	Total 104 Street Revenue BA			239,853.00	
	Total 104 Street Expd BA			239,853.00	
228	LTGO 2012				
	Revenue:				
228 313 15 00 00	Local Public Safety Tax		168,492.00	64,000.00	232,492.00
228 361 11 00 00	Investment Interest		5,800.00	457.00	6,257.00
	Total 228 Revenue			64,457.00	64,457.00
	Expenditures:				

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
228 508 51 00 00	EFB - Assigned		416,397.00	64,457.00	480,854.00
	Total 228 Expenditures			64,457.00	64,457.00
	Total 104 Street Revenue BA			64,457.00	
	Total 104 Street Expd BA			64,457.00	
301	Capital Project Reserve: General				
Revenue:					
301 318 34 00 01	Real Estate Excise Tax - 1\$		162,571.00	30,000.00	192,571.00
301 318 35 00 00	Real Estate Excise Tax - 2%		152,692.00	30,000.00	182,692.00
301 361 11 00 00	Investment Interest		12,000.00	6,517.00	18,517.00
	Total 301 Revenue			66,517.00	66,517.00
Expenditures:					
301 508 51	EFB - Assigned		1,593,785.00	66,517.00	1,660,302.00
	Total 301 Expenditures			66,517.00	66,517.00
	Total 301 Capital Project Revenue BA			66,517.00	
	Total 301 Capital Project Expd BA			66,517.00	
329	Davidson Avenue BNSF Water Main Crossing				
Revenue:					
329 337 00 00	Cowlitz County Rural Development				0.00
328 361 11 00 00	Investment Interest		0.00	592.00	592.00
	Total 329 Revenue			592.00	
Expenditures:					
329 508 51 00	Ending Fund Balance	LIA	245,584.00	(240,081.00)	5,503.00
329 595 30 00	Construction	LIA	0.00	240,673.00	240,673.00
	Total 329 Expenditures			592.00	
	Total 329 Davidson Avenue BNSF Water Main Crossing Revnue BA			592.00	
	Total 329 Davidson Avenue BNSF Water Main Crossing Expenditures BA			592.00	
403	Garbage				
Revenue:					
403					0.00
	Total 403 Revenue			0.00	

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
Expenditures:					
403 589 37 00 10	B& O Tax/Garbage & Recycling	LIA	15,000.00	(15,000.00)	0.00
403 537 60 47 00	Garbage Contract	LIA	153,670.01	15,000.00	168,670.01
	Tota 403 Expenditures			0.00	
	Total 403 Garbage			0.00	
	Total 403 Garbage			0.00	
413	Booster Pump Station/WTP Improvemts				
Revenue:					
413 308 51	Beginning Fund Balance				0.00
413 361 11 00 00	Investment Interest				0.00
413 397 00 00 01	Contribution from 401: Water				0.00
	Total 413 Revenue			0.00	0.00
Expenditures:					
413 508 51 00	Ending Fund Balance	LIA	508,959.00	(70,000.00)	438,959.00
413 594 34 63	Construction: Booster Pump Station	LIA	266,000.00	60,000.00	326,000.00
413 595 10 41	Professional Services	LIA	300,000.00	10,000.00	310,000.00
	Total 413 Expenditures			0.00	
	Total 413 Booster Pump Station/Improvemts Revenue BA			0.00	
	Total 413 Booster Pump Station/Improvemts Expd BA			0.00	
421	Water Utility Reserves				
Revenue:					
421 308 51	Beginning Fund Balance				0.00
421 000 361 11 00	Investment Interest		100.00	195.00	295.00
	Total 421 Revenue			195.00	
Expenditures:					
421 508 51	Ending Fund Balance			195.00	195.00
421 558 70 40	CERB Feasibility Study				0.00
	Total 421 Expenditures			195.00	
	Total 421 Water Utility Reserves Revenue BA			195.00	
	Total 421 Water Utility Reserves Expd BA			195.00	

Ordinance No. 1493 Narrative 2021 pending 12/02

Budget Amendments

#21-04-13

Fund	Name	Comments:	Budget Current	Budget Incr (Decr)	Budget Proposed
	GRAND TOTAL ALL FUNDS Revenue BA			\$ 1,198,382.00	
	GRAND TOTAL ALL FUNDS Expd BA			\$ 1,198,382.00	

Ordinance No 1489	1,241,619.00
Ordinance No 1481	4,597,881.00
2021 Budget - Ordinance No. 1475	26,886,566.00
	<u>\$ 33,924,448.00</u>