

**RESOLUTION NO. 2982**

**A RESOLUTION OF THE CITY OF WILSONVILLE ADOPTING THE BUDGET, MAKING APPROPRIATIONS, DECLARING THE AD VALOREM TAX LEVY, AND CLASSIFYING THE LEVY AS PROVIDED BY ORS 310.060(2) FOR FISCAL YEAR 2022-23.**

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 18, 2022 and May 19, 2022 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2022-23; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 18, 2022 and on May 19, 2022; and

WHEREAS, the Budget Committee approved the proposed budget on May 19, 2022; and

WHEREAS, the proposed budget document included the Comprehensive Financial Management Policies which specifies certain reserves and contingency balances for operating funds and such a amounts were included in the approved budget, and

WHEREAS, on June 1, 2022 a summary of the budget, as required by ORS 294.438, was duly published in the Pamplin Media, formerly the Wilsonville Spokesman, a newspaper of general circulation in the City; and,

WHEREAS, in accordance with ORS 294.456 the Wilsonville City Council duly held a public hearing on June 6, 2022 where all interested persons were afforded an opportunity to appear and be heard with respect to the approved budget for the fiscal year beginning July 1, 2022.

NOW, THEREFORE, THE CITY OF WILSONVILLE RESOLVES AS FOLLOWS:

1. The Council adopts the budget for FY 2022-23 in the total amount of \$285,059,238.
2. Of the total adopted budget of \$285,059,238, the City appropriates \$276,696,438 for the fiscal year beginning July 1, 2022 as shown in Exhibit A – Schedule of Appropriations. The difference of \$8,362,800 is not appropriated and is not available for expenditure during the year.

3. The City of Wilsonville City Council hereby imposes the taxes provided for in the Adopted Budget at the rate of \$2.5206 per \$1,000 of assessed value for general operations; and that these taxes are hereby imposed and categorized for the tax year 2022-23 upon the assessed value of all taxable property in the City.

	<u>General Government Limit</u>
General Fund	\$2.5206 / \$1,000

4. In compliance with the City's Financial Management Policies certain contingencies, reserves and carryover balances are established as part of the budget process. These balances are matched to the Governmental Accounting Standards Board (GASB) Pronouncement Number 54 standard terminology as set forth below.

- a. GASB Restricted category includes amounts for which an external source has created a legal restriction on available balances, such as for bond covenants and taxes restricted to payment of debt. Within the budget document such amounts are titled Restricted.
- b. GASB Committed category includes amounts for which Council has approved by resolution. Only a subsequent council resolution may change the amount or intended use. Within the budget document such amounts are titled Committed (unappropriated). The Committed (unappropriated) is also referred to as the unappropriated ending fund balance and serves as a carryover from one fiscal year to the next.
- c. GASB Assigned category includes amounts which are designated but for which a resolution has not been adopted. Authority is hereby granted to the City Council, City Manager and the Finance Director for the purpose of setting aside resources for specific future needs, such as equipment and building replacements and prudent financial reserves. Within the budget document such amounts are titled Assigned (designated) and Assigned (contingency). Assigned (designated) purpose is identified on page 263 of the Proposed Budget document. Assigned (contingency) is the portion of appropriations available for use during a fiscal year if approved through Council Resolution.

- d. GASB Unassigned category is used exclusively in the General Fund and has the same meaning as Assigned (contingency) in paragraph (c) above.
  - e. City Council considers the spending of the restricted classification of fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the Council will consider that assigned amounts will be reduced first, followed by unassigned amounts and then committed amounts.
5. This resolution is effective upon adoption.

ADOPTED by the Wilsonville City Council at a regularly scheduled meeting thereof this 6<sup>th</sup> day of June, 2022 and filed with the City Recorder this date.

DocuSigned by:  
*Kristin Akervall*  
3CFF015570AB425...  
\_\_\_\_\_  
KRISTIN AKERVALL COUNCIL PRESIDENT

ATTEST:

DocuSigned by:  
*Kimberly Veliz*  
E781DE10276B498...  
\_\_\_\_\_  
Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Fitzgerald	Excused
Council President Akervall	Yes
Councilor Lehan	Yes
Councilor West	Yes
Councilor Linville	Yes

EXHIBIT:

- A. Schedule of Appropriations

<b>Exhibit A – Schedule of Appropriations</b>
---

**General Fund**

Administration	\$	1,974,107		
Finance		1,680,891		
Information Technology/GIS		1,510,015		
Legal		764,512		
Human Resources and Risk Management		1,120,240		
Public Works Administration		965,392		
Facilities		1,735,291		
Parks Maintenance		2,106,210		
Parks & Recreation		1,864,378		
Library		2,342,130		
Law/Code Enforcement		5,980,194		
Municipal Court		247,210		
Debt Service		408,250		
Transfers to Other Funds		8,265,905		
Contingency		9,335,892		
<b>Total Fund Appropriations</b>		9,335,892	\$	<b>40,300,617</b>

**Community Development Fund**

C.D. Administration	\$	633,692		
Engineering		2,409,506		
Planning		1,300,440		
Transfers to Other Funds		805,368		
Contingency		801,985		
<b>Total Fund Appropriations</b>		801,985	\$	<b>5,950,991</b>

**Building Inspection Fund**

Building Inspection	\$	1,344,431		
Transfers to Other Funds		391,215		
Contingency		2,309,633		
<b>Total Fund Appropriations</b>		2,309,633	\$	<b>4,045,279</b>

**Transit Operations Fund**

Transit	\$	8,968,857		
Transfers to Other Funds		1,439,057		
Contingency		6,667,449		
<b>Total Fund Appropriations</b>		6,667,449	\$	<b>17,075,363</b>

<b>Exhibit A – Schedule of Appropriations</b>
---

**Road Operating Fund**

Road Operations	\$	1,074,982	
Debt Service		359,000	
Transfers to Other Funds		1,823,563	
Contingency		1,922,842	
<b>Total Fund Appropriations</b>			<b>\$ 5,180,387</b>

**Road Maintenance Fund**

Transfers to Other Funds	\$	1,031,093	
Contingency		3,422,838	
<b>Total Fund Appropriations</b>			<b>\$ 4,453,931</b>

**Water Operating Fund**

Water Distribution	\$	1,653,333	
Water Treatment Plant		4,654,529	
Debt Service		372,000	
Transfers to Other Funds		9,929,454	
Contingency		12,450,355	
<b>Total Fund Appropriations</b>			<b>\$ 29,059,671</b>

**Sewer Operating Fund**

Wastewater Collections	\$	1,430,304	
Wastewater Treatment Plant		3,072,430	
Debt Service		2,881,000	
Transfers to Other Funds		5,988,908	
Contingency		9,874,683	
<b>Total Fund Appropriations</b>			<b>\$ 23,247,325</b>

**Street Lighting Operating Fund**

Street Lighting	\$	401,500	
Transfers to Other Funds		445,000	
Contingency		38,845	
<b>Total Fund Appropriations</b>			<b>\$ 885,345</b>

**Stormwater Fund**

Stormwater Maintenance	\$	1,218,102	
Debt Service		839,000	
Transfers to Other Funds		1,883,118	
Contingency		4,644,495	
<b>Total Fund Appropriations</b>			<b>\$ 8,584,715</b>

<b>Exhibit A – Schedule of Appropriations</b>
---

<b>Fleet Service Fund</b>			
Fleet	\$	1,887,000	
Transfers to Other Funds		2,400	
Contingency		851,098	
<b>Total Fund Appropriations</b>			<b>\$ 2,740,498</b>
<b>Water Capital Projects Fund</b>			
Capital Projects	\$	27,973,400	
Transfers to Other Funds		1,626,763	
Contingency		484,687	
<b>Total Fund Appropriations</b>			<b>\$ 30,084,850</b>
<b>Sewer Capital Projects Fund</b>			
Capital Projects	\$	5,634,606	
Transfers to Other Funds		388,759	
Contingency		286,110	
<b>Total Fund Appropriations</b>			<b>\$ 6,309,475</b>
<b>Road Capital Projects Fund</b>			
Capital Projects	\$	23,728,163	
Transfers to Other Funds		848,723	
Contingency		615,019	
<b>Total Fund Appropriations</b>			<b>\$ 25,191,905</b>
<b>Stormwater Capital Projects Fund</b>			
Capital Projects	\$	1,490,315	
Transfers to Other Funds		232,975	
Contingency		173,150	
<b>Total Fund Appropriations</b>			<b>\$ 1,896,440</b>
<b>Facilities Capital Projects Fund</b>			
Capital Projects	\$	18,968,974	
Transfers to Other Funds		68,407	
Contingency		6,932,077	
<b>Total Fund Appropriations</b>			<b>\$ 25,969,458</b>
<b>Parks Capital Projects Fund</b>			
Capital Projects	\$	3,293,535	
Transfers to Other Funds		72,660	
Contingency		381,607	
<b>Total Fund Appropriations</b>			<b>\$ 3,747,802</b>

<b>Exhibit A – Schedule of Appropriations</b>
---

<b>Water Development Charges Fund</b>			
Materials & Services	\$	25,940	
Debt Service		453,000	
Transfers to Other Funds		10,913,630	
Contingency		3,154,674	
<b>Total Fund Appropriations</b>			<b>\$ 14,547,244</b>
 <b>Sewer Development Charges Fund</b>			
Materials & Services	\$	22,050	
Transfers to Other Funds		728,975	
Contingency		256,756	
<b>Total Fund Appropriations</b>			<b>\$ 1,007,781</b>
 <b>Road Development Charges Fund</b>			
Materials & Services	\$	41,470	
Transfers to Other Funds		12,528,852	
Contingency		902,236	
<b>Total Fund Appropriations</b>			<b>\$ 13,472,558</b>
 <b>Washington County TDT Fund</b>			
Contingency	\$	357,615	
<b>Total Fund Appropriations</b>			<b>\$ 357,615</b>
 <b>Frog Pond West Fund</b>			
Materials & Services	\$	34,790	
Transfers to Other Funds		4,985,920	
Contingency		18,380	
<b>Total Fund Appropriations</b>			<b>\$ 5,039,090</b>
 <b>Stormwater Development Charges Fund</b>			
Materials & Services	\$	5,750	
Transfers to Other Funds		472,602	
Contingency		3,676,170	
<b>Total Fund Appropriations</b>			<b>\$ 4,154,522</b>
 <b>Parks Development Charges Fund</b>			
Materials & Services	\$	16,890	
Transfers to Other Funds		1,958,920	
Contingency		1,417,766	
<b>Total Fund Appropriations</b>			<b>\$ 3,393,576</b>
 <b>Total City Appropriations - All Funds</b>			 <b>\$ 276,696,438</b>