

RESOLUTION NO. 2750

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 2019-20.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 16, 2019 and May 28, 2019 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2019-20; and

WHEREAS, the Budget Committee deliberated on the proposed budget on May 16, 2019 and on May 28, 2019; and

WHEREAS, the Budget Committee approved the proposed budget on May 28, 2019; and

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

WHEREAS, on May 22, 2019 a summary of the budget, as required by ORS 294.438, was duly published in 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 3, 2019 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, 2019.

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

1. The Council adopts the budget for FY 2019-20 in the total amount of \$212,573,216.
2. Of the total adopted budget of \$212,573,216, the City appropriates \$205,163,816 for the fiscal year beginning July 1, 2019 as shown in Attachment A – Schedule of Appropriations. The difference of \$7,409,400 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 2019-20 upon the assessed value of all taxable property in the City.

General Government Limit

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 3rd day of June, 2019 and filed with the City Recorder this date.


TIM KNAPP, MAYOR

ATTEST:


Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Knapp	Yes
Council President Akervall	Yes
Councilor Stevens	Yes
Councilor Lehan	Yes
Councilor West	Yes

Attachment:

A. Schedule of Appropriations

Attachment A – Schedule of Appropriations
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General Fund		
Administration	\$	1,876,424
Finance		1,570,308
Information Services		1,279,490
Legal		686,388
Human Resources and Risk Management		880,052
Public Works Administration		727,304
Building Maintenance		1,282,743
Parks Maintenance		1,704,980
Parks and Recreation		1,684,820
Library		2,199,281
Law Enforcement		5,291,589
Municipal court		233,535
Transfers to Other Funds		13,003,336
Contingency		<u>10,109,050</u>
Total Fund Appropriations		\$42,529,300
Community Development Fund		
CD Administration	\$	614,444
Engineering		2,163,584
Planning		1,125,329
Transfers to Other Funds		577,223
Contingency		<u>1,810,715</u>
Total Fund Appropriations		\$6,291,295
Building Fund		
Building	\$	1,230,033
Transfers to Other Funds		650,393
Contingency		<u>1,770,672</u>
Total Fund Appropriations		\$3,651,098

Attachment A – Schedule of Appropriations
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Transit Fund		
Transit	\$ 8,882,921	
Transfers to Other Funds	637,912	
Contingency	2,680,324	
Total Fund Appropriations		\$12,201,157

Road Operating Fund		
Road Operating	\$ 898,835	
Debt Service	82,000	
Transfers to Other Funds	1,279,014	
Contingency	1,049,416	
Total Fund Appropriations		\$3,309,265

Road Maintenance Regulatory Fund		
Transfers to Other Funds	\$ 1,797,040	
Contingency	2,284,414	
Total Fund Appropriations		\$4,081,454

Water Operating Fund		
Water Distributions and Sales	\$ 1,566,273	
Water Treatment	3,777,349	
Debt Service	1,870,000	
Transfers to Other Funds	4,321,744	
Contingency	13,368,689	
Total Fund Appropriations		\$24,904,055

Sewer Operating Fund		
Sewer Collection	\$ 988,863	
Sewer Treatment	2,783,170	
Sewer Pretreatment	139,391	
Debt Service	3,000,000	
Transfers to Other Funds	4,022,036	
Contingency	12,652,084	
Total Fund Appropriations		\$23,585,544

Attachment A – Schedule of Appropriations
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Street Lighting Operating Fund

Street Lighting	\$	373,843	
Transfers to Other Funds		430,103	
Contingency		1,028,217	
Total Fund Appropriations		1,832,163	\$1,832,163

Stormwater Fund

Stormwater Maintenance		802,339	
Debt Service		508,000	
Transfers to Other Funds		3,553,189	
Contingency		262,925	
Total Fund Appropriations		5,126,453	\$5,126,453

Fleet Service Fund

Fleet	\$	1,605,151	
Transfers to Other Funds		2,400	
Contingency		929,828	
Total Fund Appropriations		2,537,379	\$2,537,379

Water Capital Projects Fund

Water Capital Projects	\$	6,566,093	
Transfers to Other Funds		721,783	
Contingency		854,388	
Total Fund Appropriations		8,142,264	\$8,142,264

Sewer Capital Projects Fund

Sewer Capital Projects	\$	8,076,623	
Transfers to Other Funds		468,400	
Contingency		128,621	
Total Fund Appropriations		8,673,644	\$8,673,644

Attachment A – Schedule of Appropriations
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Streets Capital Projects Fund

Streets Capital Projects	\$ 9,140,105	
Transfers to Other Funds	634,858	
Contingency	1,134,510	
Total Fund Appropriations	\$10,909,473	\$10,909,473

Stormwater Capital Projects Fund

Stormwater Capital Projects	\$ 3,293,477	
Transfers to Other Funds	411,193	
Contingency	276,732	
Total Fund Appropriations	\$3,981,402	\$3,981,402

Facilities and Information Systems Capital Projects Fund

Building Capital Projects	\$ 4,591,297	
Transfers to Other Funds	52,635	
Contingency	21,989	
Total Fund Appropriations	\$4,665,921	\$4,665,921

Parks Capital Projects Fund

Parks Capital Projects	\$ 4,061,823	
Transfers to Other Funds	366,513	
Contingency	250,193	
Total Fund Appropriations	\$4,678,529	\$4,678,529

Water Development Charges

Materials & Services	\$ 5,935	
Transfers to Other Funds	2,706,159	
Contingency	3,852,473	
Total Fund Appropriations	\$6,564,567	\$6,564,567

Sewer Development Charges

Materials & Services	\$ 5,749	
Transfers to Other Funds	6,249,310	
Contingency	2,526,851	
Total Fund Appropriations	\$8,781,910	\$8,781,910

Attachment A – Schedule of Appropriations
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Streets Development Charges

Materials & Services	\$ 9,829	
Transfers to Other Funds	5,699,712	
Contingency	2,046,698	
Total Fund Appropriations	\$7,756,239	

Washington County TDT

Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	346,460	
Total Fund Appropriations	\$346,460	

Frog Pond West Fund

Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	1,371,293	
Total Fund Appropriations	\$1,371,293	

Stormwater Development Charges

Materials & Services	\$ 1,607	
Transfers to Other Funds	1,065,107	
Contingency	2,441,078	
Total Fund Appropriations	\$3,507,792	

Parks Development Charges

Materials & Services	\$ 4,046	
Transfers to Other Funds	3,796,589	
Contingency	1,934,524	
Total Fund Appropriations	\$5,735,159	

Total City Appropriations - All Funds	\$205,163,816
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