

RESOLUTION NO. 2815

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 2020-21.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 20, 2020 and May 21, 2020 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2020-21; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 20, 2020 and on May 21, 2020; and

WHEREAS, the Budget Committee approved the proposed budget on May 21, 2020; 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 May 27, 2020 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 1, 2020 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, 2020.

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

1. The Council adopts the budget for FY 2020-21 in the total amount of \$214,299,497.
2. Of the total adopted budget of \$214,299,497, the City appropriates \$206,688,439 for the fiscal year beginning July 1, 2019 as shown in Attachment A – Schedule of Appropriations. The difference of \$7,611,508 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 2020-21 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 1st day of June, 2020 and filed with the City Recorder this date.

DocuSigned by:

 C2B8698B3949461...

 TIM KNAPP, Mayor

ATTEST:

DocuSigned by:

 E781DE10276B498...

 Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Knapp	Yes
Councilor Akervall	Yes
Councilor Linville	Yes
Councilor Lehan	Yes
Councilor West	Yes

Attachment:

- A. Schedule of Appropriations

Attachment A – Schedule of Appropriations
--

General Fund		
Administration	\$ 1,795,674	
Finance	1,499,232	
Information Technology/GIS	1,161,294	
Legal	715,187	
Human Resources and Risk Management	857,600	
Public Works Administration	664,191	
Facilities	1,275,450	
Parks Maintenance	1,711,451	
Parks and Recreation	1,609,649	
Library	2,112,380	
Law Enforcement	5,378,922	
Municipal court	236,035	
Transfers to Other Funds	6,147,535	
Contingency	9,036,936	
Total Fund Appropriations		\$34,201,535
Community Development Fund		
CD Administration	\$ 610,730	
Engineering	2,161,137	
Planning	1,147,627	
Transfers to Other Funds	584,243	
Contingency	227,229	
Total Fund Appropriations		\$4,730,967
Building Fund		
Building	\$ 1,249,767	
Transfers to Other Funds	405,321	
Contingency	1,415,051	
Total Fund Appropriations		\$3,070,139
Transit Fund		
Transit	\$ 8,994,489	
Transfers to Other Funds	721,421	
Contingency	4,651,450	
Total Fund Appropriations		\$14,367,360

Attachment A – Schedule of Appropriations
--

Road Operating Fund

Road Operating	\$ 894,918	
Debt Service	82,000	
Transfers to Other Funds	1,525,765	
Contingency	1,965,633	
Total Fund Appropriations		\$4,468,316

Road Maintenance Regulatory Fund

Transfers to Other Funds	\$ 3,458,278	
Contingency	1,784,149	
Total Fund Appropriations		\$5,242,427

Water Operating Fund

Water Distributions and Sales	\$ 1,552,123	
Water Treatment	3,895,838	
Transfers to Other Funds	3,979,914	
Contingency	16,671,329	
Total Fund Appropriations		\$26,099,204

Sewer Operating Fund

Sewer Collection	\$ 982,929	
Sewer Treatment	2,837,677	
Sewer Pretreatment	117,187	
Debt Service	2,960,000	
Transfers to Other Funds	3,863,718	
Contingency	14,125,618	
Total Fund Appropriations		\$24,887,129

Street Lighting Operating Fund

Street Lighting	\$ 381,320	
Transfers to Other Funds	1,088,820	
Contingency	283,976	
Total Fund Appropriations		\$1,754,116

Attachment A – Schedule of Appropriations
--

Stormwater Fund

Stormwater Maintenance	1,051,053	
Debt Service	679,200	
Transfers to Other Funds	2,849,969	
Contingency	2,667,146	
Total Fund Appropriations		\$7,247,368

Fleet Service Fund

Fleet	\$ 1,528,226	
Transfers to Other Funds	2,400	
Contingency	806,511	
Total Fund Appropriations		\$2,337,137

Water Capital Projects Fund

Water Capital Projects	\$ 7,438,300	
Transfers to Other Funds	294,362	
Contingency	1,272,011	
Total Fund Appropriations		\$9,004,673

Sewer Capital Projects Fund

Sewer Capital Projects	\$ 7,750,557	
Transfers to Other Funds	311,843	
Contingency	352,191	
Total Fund Appropriations		\$8,414,591

Streets Capital Projects Fund

Streets Capital Projects	\$ 12,129,206	
Transfers to Other Funds	464,119	
Contingency	1,482,630	
Total Fund Appropriations		\$14,075,955

Streets Capital Projects Fund

Stormwater Capital Projects	\$ 2,019,764	
Transfers to Other Funds	136,323	
Contingency	401,785	
Total Fund Appropriations		\$2,557,872

Attachment A – Schedule of Appropriations
--

Facilities and Information Systems Capital Projects Fund		
Building Capital Projects	\$ 3,973,729	
Transfers to Other Funds	69,851	
Contingency	131,644	
Total Fund Appropriations		\$4,175,224
Parks Capital Projects Fund		
Parks Capital Projects	\$ 2,604,460	
Transfers to Other Funds	138,096	
Contingency	477,645	
Total Fund Appropriations		\$3,220,201
Water Development Charges		
Materials & Services	\$ 25,180	
Transfers to Other Funds	3,408,532	
Contingency	4,124,713	
Total Fund Appropriations		\$7,558,425
Sewer Development Charges		
Materials & Services	\$ 21,410	
Transfers to Other Funds	6,242,140	
Contingency	297,507	
Total Fund Appropriations		\$6,561,057
Streets Development Charges		
Materials & Services	\$ 40,260	
Transfers to Other Funds	7,441,360	
Contingency	3,643,956	
Total Fund Appropriations		\$11,125,576
Washington County TDT		
Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	354,873	
Total Fund Appropriations		\$354,873
Frog Pond West Fund		
Materials & Services	\$ 9,240	
Contingency	2,290,868	
Total Fund Appropriations		\$2,300,108

Attachment A – Schedule of Appropriations
--

Stormwater Development Charges

Materials & Services	\$ 5,580	
Transfers to Other Funds	332,218	
Contingency	<u>3,057,128</u>	
Total Fund Appropriations		\$3,394,926

Parks Development Charges

Materials & Services	\$ 16,400	
Transfers to Other Funds	2,800,104	
Contingency	<u>2,722,756</u>	
Total Fund Appropriations		\$5,539,260

Total City Appropriations - All Funds		<u><u>\$206,688,439</u></u>
--	--	------------------------------------