

RESOLUTION NO. 2903

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 2021-22.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 19, 2021 and May 20, 2021 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2021-22; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 19, 2021 and on May 20, 2021; and

WHEREAS, the Budget Committee approved the proposed budget on May 20, 2021; 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 2, 2021 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 7, 2021 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, 2021.

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

1. The Council adopts the budget for FY 2021-22 in the total amount of \$241,832,266.
2. Of the total adopted budget of \$241,832,266, the City appropriates \$233,628,916 for the fiscal year beginning July 1, 2021 as shown in Attachment A – Schedule of Appropriations. The difference of \$8,203,350 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 2021-22 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 7th day of June, 2021 and filed with the City Recorder this date.

DocuSigned by:
Julie Fitzgerald
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JULIE FITZGERALD, Mayor

ATTEST:

DocuSigned by:
Kimberly Veliz
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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

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

Attachment:

- A. Schedule of Appropriations

Attachment A – Schedule of Appropriations
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General Fund		
Administration	\$ 2,029,655	
Finance	1,598,810	
Information Technology/GIS	1,221,554	
Legal	708,452	
Human Resources and Risk Management	888,700	
Public Works Administration	885,531	
Facilities	1,379,931	
Parks Maintenance	1,787,569	
Parks and Recreation	1,609,227	
Library	2,121,120	
Law Enforcement	5,538,456	
Municipal court	230,050	
Transfers to Other Funds	19,100,169	
Contingency	<u>9,692,033</u>	
Total Fund Appropriations		\$48,791,257
Community Development Fund		
CD Administration	\$ 619,221	
Engineering	2,194,343	
Planning	1,236,790	
Transfers to Other Funds	598,095	
Contingency	<u>858,346</u>	
Total Fund Appropriations		\$5,506,795
Building Inspection Fund		
Building	\$ 1,279,508	
Transfers to Other Funds	405,606	
Contingency	<u>1,101,661</u>	
Total Fund Appropriations		\$2,786,775
Transit Fund		
Transit	\$ 8,360,088	
Transfers to Other Funds	669,447	
Contingency	<u>5,861,271</u>	
Total Fund Appropriations		\$14,890,806

Attachment A – Schedule of Appropriations
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Road Operating Fund		
Road Operating	\$ 925,830	
Transfers to Other Funds	809,155	
Contingency	<u>2,412,467</u>	
Total Fund Appropriations		\$4,147,452
Road Maintenance Regulatory Fund		
Transfers to Other Funds	\$ 2,503,924	
Contingency	<u>1,781,846</u>	
Total Fund Appropriations		\$4,285,770
Water Operating Fund		
Water Distributions and Sales	\$ 1,578,978	
Water Treatment	3,835,711	
Transfers to Other Funds	10,798,267	
Contingency	<u>11,746,960</u>	
Total Fund Appropriations		\$27,959,916
Sewer Operating Fund		
Sewer Collection	\$ 1,216,011	
Sewer Treatment	3,074,746	
Sewer Pretreatment	118,923	
Debt Service	2,623,500	
Transfers to Other Funds	2,907,055	
Contingency	<u>14,219,187</u>	
Total Fund Appropriations		\$24,159,422
Street Lighting Operating Fund		
Street Lighting	\$ 384,030	
Transfers to Other Funds	1,045,000	
Contingency	<u>285,765</u>	
Total Fund Appropriations		\$1,714,795
Stormwater Fund		
Stormwater Maintenance	1,168,706	
Debt Service	518,000	
Transfers to Other Funds	2,049,216	
Contingency	<u>3,520,347</u>	
Total Fund Appropriations		\$7,256,269

Attachment A – Schedule of Appropriations
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Fleet Service Fund		
Fleet	\$ 1,473,285	
Transfers to Other Funds	2,400	
Contingency	1,116,045	
Total Fund Appropriations		\$2,591,730
Water Capital Projects Fund		
Water Capital Projects	\$ 26,735,916	
Transfers to Other Funds	997,351	
Contingency	1,524,558	
Total Fund Appropriations		\$29,257,825
Sewer Capital Projects Fund		
Sewer Capital Projects	\$ 3,025,344	
Transfers to Other Funds	312,773	
Contingency	95,257	
Total Fund Appropriations		\$3,433,374
Streets Capital Projects Fund		
Streets Capital Projects	\$ 11,606,587	
Transfers to Other Funds	740,178	
Contingency	2,183,589	
Total Fund Appropriations		\$14,530,354
Streets Capital Projects Fund		
Stormwater Capital Projects	\$ 1,437,576	
Transfers to Other Funds	218,314	
Contingency	108,232	
Total Fund Appropriations		\$1,764,122
Facilities and Information Technology Capital Projects Fund		
Building Capital Projects	\$ 1,970,453	
Transfers to Other Funds	52,721	
Contingency	105,765	
Total Fund Appropriations		\$2,128,939
Parks Capital Projects Fund		
Parks Capital Projects	\$ 2,074,505	
Transfers to Other Funds	157,593	
Contingency	368,181	
Total Fund Appropriations		\$2,600,279

Attachment A – Schedule of Appropriations
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Water Development Charges		
Materials & Services	\$	25,940
Debt Service	\$	485,000
Transfers to Other Funds		9,625,868
Contingency		2,769,437
Total Fund Appropriations		\$12,906,245

Sewer Development Charges		
Materials & Services	\$	22,050
Transfers to Other Funds		1,792,521
Contingency		7,118
Total Fund Appropriations		\$1,821,689

Streets Development Charges		
Materials & Services	\$	41,470
Transfers to Other Funds		7,766,745
Contingency		1,076,298
Total Fund Appropriations		\$8,884,513

Washington County TDT		
Materials & Services	\$	-
Transfers to Other Funds		-
Contingency		355,335
Total Fund Appropriations		\$355,335

Frog Pond West Fund		
Materials & Services	\$	8,320
Contingency		5,138,874
Total Fund Appropriations		\$5,147,194

Stormwater Development Charges		
Materials & Services	\$	5,750
Transfers to Other Funds		253,382
Contingency		2,867,901
Total Fund Appropriations		\$3,127,033

Parks Development Charges		
Materials & Services	\$	16,890
Transfers to Other Funds		1,322,155
Contingency		2,241,982
Total Fund Appropriations		\$3,581,027

Total City Appropriations - All Funds		\$233,628,916
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