

RESOLUTION NO. 3064

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 2023-24.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 17, 2023 and May 18, 2023 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2023-24; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 17, 2023 and on May 18, 2023; and

WHEREAS, the Budget Committee approved the proposed budget on May 18, 2023; 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 23, 2023 and June 1, 2023 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 5, 2023 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, 2023.

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

1. The Council adopts the budget for FY 2023-24 in the total amount of \$277,476,344.
2. Of the total adopted budget of \$277,476,344, the City appropriates \$268,423,144 for the fiscal year beginning July 1, 2023 as shown in Exhibit A – Schedule of Appropriations. The difference of \$9,053,200 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 2023-24 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 280 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 5th day of June, 2023 and filed with the City Recorder this date.

DocuSigned by:
Kristin Akervall
3CFE015570AB425

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 Linville	Yes
Councilor Berry	Yes
Councilor Dunwell	Yes

ATTACHMENT:

- A. Schedule of Appropriations

Exhibit A – Schedule of Appropriations

General Fund

Administration	\$	2,226,115		
Finance		1,873,530		
Information Technology/GIS		1,785,245		
Legal		782,122		
Human Resources and Risk Management		1,178,140		
Public Works Administration		988,470		
Facilities		1,984,287		
Parks Maintenance		2,656,990		
Parks & Recreation		2,020,258		
Library		2,493,968		
Law/Code Enforcement		6,559,118		
Municipal Court		256,060		
Debt Service		1,134,284		
Transfers to Other Funds		7,523,981		
Contingency		6,588,499		
Total Fund Appropriations			\$	40,051,067

Community Development Fund

C.D. Administration	\$	656,240		
Engineering		2,477,824		
Planning		1,354,580		
Transfers to Other Funds		607,926		
Contingency		108,730		
Total Fund Appropriations			\$	5,205,300

Building Inspection Fund

Building Inspection	\$	1,275,714		
Transfers to Other Funds		346,058		
Contingency		2,385,269		
Total Fund Appropriations			\$	4,007,041

Transit Operations Fund

Transit	\$	10,357,630		
Transfers to Other Funds		1,043,990		
Contingency		13,445,013		
Total Fund Appropriations			\$	24,846,633

Exhibit A – Schedule of Appropriations

Road Operating Fund

Road Operations	\$	1,440,582		
Debt Service		358,000		
Transfers to Other Funds		2,161,694		
Contingency		1,513,685		
Total Fund Appropriations			\$	5,473,961

Road Maintenance Fund

Transfers to Other Funds	\$	4,235,000		
Contingency		2,142,932		
Total Fund Appropriations			\$	6,377,932

Water Operating Fund

Water Distribution	\$	1,687,774		
Water Treatment Plant		4,705,889		
Debt Service		371,000		
Transfers to Other Funds		11,003,045		
Contingency		10,961,360		
Total Fund Appropriations			\$	28,729,068

Sewer Operating Fund

Wastewater Collections	\$	1,364,647		
Wastewater Treatment Plant		3,332,276		
Debt Service		2,880,000		
Transfers to Other Funds		11,357,299		
Contingency		2,678,577		
Total Fund Appropriations			\$	21,612,799

Street Lighting Operating Fund

Street Lighting	\$	366,450		
Transfers to Other Funds		522,500		
Contingency		534,644		
Total Fund Appropriations			\$	1,423,594

Stormwater Fund

Stormwater Maintenance	\$	1,155,160		
Debt Service		838,000		
Transfers to Other Funds		6,224,965		
Contingency		1,651,784		
Total Fund Appropriations			\$	9,869,909

Exhibit A – Schedule of Appropriations

Fleet Service Fund

Fleet	\$	2,090,687	
Transfers to Other Funds		2,400	
Contingency		746,804	
Total Fund Appropriations		2,839,891	\$ 2,839,891

Water Capital Projects Fund

Capital Projects	\$	22,513,541	
Transfers to Other Funds		1,060,018	
Contingency		1,605,779	
Total Fund Appropriations		25,179,338	\$ 25,179,338

Sewer Capital Projects Fund

Capital Projects	\$	9,303,662	
Transfers to Other Funds		528,104	
Contingency		317,143	
Total Fund Appropriations		10,148,909	\$ 10,148,909

Road Capital Projects Fund

Capital Projects	\$	24,428,011	
Transfers to Other Funds		1,021,691	
Contingency		504,734	
Total Fund Appropriations		25,954,436	\$ 25,954,436

Stormwater Capital Projects Fund

Capital Projects	\$	5,100,839	
Transfers to Other Funds		333,201	
Contingency		318,091	
Total Fund Appropriations		5,752,131	\$ 5,752,131

Facilities Capital Projects Fund

Capital Projects	\$	10,270,557	
Transfers to Other Funds		63,464	
Contingency		293,598	
Total Fund Appropriations		10,627,619	\$ 10,627,619

Parks Capital Projects Fund

Capital Projects	\$	3,560,000	
Transfers to Other Funds		241,700	
Contingency		526,294	
Total Fund Appropriations		4,327,994	\$ 4,327,994

Exhibit A – Schedule of Appropriations

Water Development Charges Fund

Materials & Services	\$ 26,980	
Debt Service	452,000	
Transfers to Other Funds	8,803,824	
Contingency	1,899,135	
Total Fund Appropriations		\$ 11,181,939

Sewer Development Charges Fund

Materials & Services	\$ 22,930	
Transfers to Other Funds	1,605,323	
Contingency	102,990	
Total Fund Appropriations		\$ 1,731,243

Road Development Charges Fund

Materials & Services	\$ 43,130	
Transfers to Other Funds	10,712,968	
Contingency	336,558	
Total Fund Appropriations		\$ 11,092,656

Washington County TDT Fund

Contingency	\$ 1,919,280	
Total Fund Appropriations		\$ 1,919,280

Frog Pond West Fund

Materials & Services	\$ 36,180	
Transfers to Other Funds	3,199,297	
Contingency	808,697	
Total Fund Appropriations		\$ 4,044,174

Stormwater Development Charges Fund

Materials & Services	\$ 5,980	
Transfers to Other Funds	360,603	
Contingency	4,001,249	
Total Fund Appropriations		\$ 4,367,832

Parks Development Charges Fund

Materials & Services	\$ 17,570	
Transfers to Other Funds	1,111,946	
Contingency	528,882	
Total Fund Appropriations		\$ 1,658,398

Total City Appropriations - All Funds	\$	268,423,144
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