

RESOLUTION NO. 2691

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 2018-19.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 30, 2018 and June 6, 2018 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2018-19; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 30, 2018 and on June 6, 2018; and

WHEREAS, the Budget Committee approved the proposed budget on June 6, 2018; 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 13, 2018 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 18, 2018 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, 2018.

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

1. The Council adopts the budget for FY 2018-19 in the total amount of \$185,809,514.
2. Of the total adopted budget of \$185,809,514, the City appropriates \$178,027,214 for the fiscal year beginning July 1, 2018 as shown in Attachment A – Schedule of Appropriations. The difference of \$7,782,301 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 2018-19 upon the assessed value of all taxable property in the City.

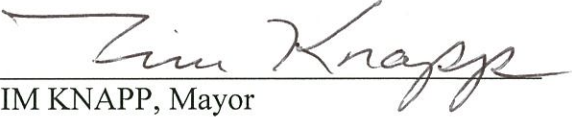
	<u>General Government Limit</u>
General Fund	\$2.5206 / \$1,000

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 18th day of June, 2018 and filed with the City Recorder this date.


TIM KNAPP, Mayor

ATTEST:



Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor Knapp	Yes
Council President Starr	Yes
Councilor Akervall	Yes
Councilor Stevens	Yes
Councilor Lehan	Excused

Attachment:

A. Attachment A – Schedule of Appropriations

Attachment A – Schedule of Appropriations
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General Fund		
Administration	\$	1,564,669
Finance		1,549,991
Information Services		1,230,185
Legal		601,038
Human Resources and Risk Management		817,774
Public Works Administration		631,517
Building Maintenance		1,024,469
Parks Maintenance		1,441,782
Parks and Recreation		1,653,023
Library		2,046,851
Law Enforcement		4,998,790
Municipal court		225,486
Transfers to Other Funds		7,412,171
Contingency		<u>9,910,447</u>
Total Fund Appropriations		\$35,108,193
Community Development Fund		
CD Administration	\$	968,288
Engineering		1,726,446
Planning		1,223,925
Transfers to Other Funds		551,172
Contingency		<u>1,571,741</u>
Total Fund Appropriations		\$6,041,572
Building Fund		
Building	\$	1,217,651
Transfers to Other Funds		900,660
Contingency		<u>2,533,820</u>
Total Fund Appropriations		\$4,652,131

Attachment A – Schedule of Appropriations
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Transit Fund

Transit	\$	6,065,259	
Transfers to Other Funds		669,002	
Contingency		1,748,464	
Total Fund Appropriations		8,482,725	\$8,482,725

Road Operating Fund

Road Operating	\$	954,783	
Debt Service		82,000	
Transfers to Other Funds		659,035	
Contingency		531,235	
Total Fund Appropriations		2,227,053	\$2,227,053

Road Maintenance Regulatory Fund

Transfers to Other Funds	\$	2,818,993	
Contingency		1,193,040	
Total Fund Appropriations		4,012,033	\$4,012,033

Water Operating Fund

Water Distributions and Sales	\$	1,516,244	
Water Treatment		3,864,963	
Debt Service		1,875,000	
Transfers to Other Funds		2,544,628	
Contingency		11,224,518	
Total Fund Appropriations		21,025,353	\$21,025,353

Sewer Operating Fund

Sewer Collection	\$	954,143	
Sewer Treatment		2,698,940	
Sewer Pretreatment		132,926	
Debt Service		3,030,000	
Transfers to Other Funds		2,396,947	
Contingency		12,219,470	
Total Fund Appropriations		21,432,426	\$21,432,426

Attachment A – Schedule of Appropriations
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Street Lighting Operating Fund

Street Lighting	\$ 359,651	
Transfers to Other Funds	442,270	
Contingency	<u>758,837</u>	
Total Fund Appropriations		\$1,560,758

Stormwater Fund

Stormwater Maintenance	895,275	
Debt Service	508,500	
Transfers to Other Funds	1,791,053	
Contingency	<u>1,433,980</u>	
Total Fund Appropriations		\$4,628,808

Fleet Service Fund

Fleet	\$ 1,555,074	
Transfers to Other Funds	2,400	
Contingency	<u>999,663</u>	
Total Fund Appropriations		\$2,557,137

Water Capital Projects Fund

Water Capital Projects	\$ 3,726,980	
Transfers to Other Funds	417,126	
Contingency	<u>78,101</u>	
Total Fund Appropriations		\$4,222,207

Sewer Capital Projects Fund

Sewer Capital Projects	\$ 3,663,025	
Transfers to Other Funds	350,478	
Contingency	<u>108,751</u>	
Total Fund Appropriations		\$4,122,254

Attachment A – Schedule of Appropriations
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Streets Capital Projects Fund

Streets Capital Projects	\$ 8,104,400	
Transfers to Other Funds	944,874	
Contingency	1,101,021	
Total Fund Appropriations	10,150,295	\$10,150,295

Stormwater Capital Projects Fund

Stormwater Capital Projects	\$ 1,473,860	
Transfers to Other Funds	257,941	
Contingency	250,289	
Total Fund Appropriations	1,982,090	\$1,982,090

Facilities and Information Systems Capital Projects Fund

Building Capital Projects	\$ 3,512,513	
Transfers to Other Funds	64,168	
Contingency	174,023	
Total Fund Appropriations	3,750,704	\$3,750,704

Parks Capital Projects Fund

Parks Capital Projects	\$ 4,124,731	
Transfers to Other Funds	493,584	
Contingency	275,692	
Total Fund Appropriations	4,894,007	\$4,894,007

Water Development Charges

Materials & Services	\$ 9,891	
Transfers to Other Funds	2,148,875	
Contingency	5,175,432	
Total Fund Appropriations	7,334,198	\$7,334,198

Sewer Development Charges

Materials & Services	\$ 6,388	
Transfers to Other Funds	2,990,462	
Contingency	6,688,169	
Total Fund Appropriations	9,685,019	\$9,685,019

Attachment A – Schedule of Appropriations
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Streets Development Charges

Materials & Services	\$ 16,382	
Transfers to Other Funds	3,537,229	
Contingency	<u>3,915,877</u>	
Total Fund Appropriations		\$7,469,488

Washington County TDT

Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	<u>337,084</u>	
Total Fund Appropriations		\$337,084

Stormwater Development Charges

Materials & Services	\$ 2,679	
Transfers to Other Funds	446,886	
Contingency	<u>3,053,929</u>	
Total Fund Appropriations		\$3,503,494

Parks Development Charges

Materials & Services	\$ 3,967	
Transfers to Other Funds	4,196,748	
Contingency	<u>4,647,470</u>	
Total Fund Appropriations		\$8,848,185

Total City Appropriations - All Funds		<u>\$178,027,214</u>
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