

RESOLUTION NO. 2150

A RESOLUTION AUTHORIZING A SUPPLEMENTAL BUDGET ADJUSTMENT FOR FISCAL YEAR 2008-09.

WHEREAS, the City adopted a budget and appropriated funds for fiscal year 2008-09 by Resolutions 2116 and 2117; and,

WHEREAS, unanticipated revenues and expenditures are expected to exceed the original adopted budget in some of the City's funds and budgetary changes are necessary within these funds to provide increased appropriation levels to expend the unforeseen revenues; and,

WHEREAS, ORS 294.480 provides that a city may increase the current year adopted budget through supplemental appropriations provided publication notice is met and a public hearing is held; and,

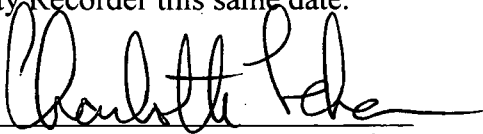
WHEREAS, the publication requirement was met with a public notice in the Wilsonville Spokesman published on October 22, 2008 and a public hearing scheduled for November 3, 2008; and,

WHEREAS, to facilitate clarification of the adjustments in this resolutions Attachment A to this resolution provides a summary by fund of the appropriation categories affected by the proposed adjustments of budget appropriation and the purpose of the expenditure.

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

1. The City amends the estimated revenues and appropriations within the funds and categories delineated and explained in Attachment A.
2. This resolution becomes effective upon adoption.

ADOPTED by the City Council of the City of Wilsonville at a regular meeting thereof
this 3rd day of November and filed with Wilsonville City Recorder this same date.


CHARLOTTE LEHAN, MAYOR

ATTEST:


Sandra C. King, MMC, City Recorder

SUMMARY OF VOTES:

Mayor Lehan	Yes
Councilor Knapp	Yes
Councilor Ripple	Yes
Councilor Kirk	Yes
Councilor Núñez	Excused

ATTACHMENT A
NEED, PURPOSE AND AMOUNT: DETAIL BY FUND & CATEGORY

	Current Appropriations	Change in Appropriations	Amended Appropriations
General Fund			
Interfund transfers in	\$ (2,906,190)	\$ (59,167)	\$ (2,965,357)
Total increase in revenues		\$ (59,167)	
Materials and services	6,032,585	2,450	6,035,035
Interfund transfers	20,000	106,500	126,500
Contingency	9,920,836	(49,783)	9,871,053
Net change in requirements		\$ 59,167	
Fleet Fund			
Material and Services	\$ 580,064	\$ 4,000	\$ 584,064
Capital Outlay	13,000	2,000	15,000
Contingency	3,297,977	(6,000)	3,291,977
Net change in requirements		\$ -	
Community Development Fund			
Interfund transfers in	\$ (2,241,400)	\$ (177,303)	\$ (2,418,703)
Total increase in revenues		\$ (177,303)	
Material and services	\$ 696,053	\$ 11,650	\$ 707,703
Contingency	3,458,372	165,653	3,624,025
Net change in requirements		\$ 177,303	
Water Operating Fund			
Material and services	\$ 2,481,437	\$ 200,000	\$ 2,681,437
Interfund transfers out	1,940,800	280,000	2,220,800
Contingency	2,542,516	(480,000)	2,062,516
Net change in requirements		\$ -	
Sewer Operating Fund			
Other revenue	\$ (16,560)	\$ (54,565)	\$ (71,125)
Total increase in revenues		\$ (54,565)	
Material and services	\$ 1,461,550	\$ 84,565	\$ 1,546,115
Interfund transfers out	1,963,800	180,000	2,143,800
Contingency	4,108,779	(210,000)	3,898,779
Net change in requirements		\$ 54,565	
Storm Water Operating Fund			
Interfund transfers out	\$ 696,810	\$ 131,000	\$ 827,810
Contingency	513,904	(131,000)	382,904
Net change in requirements		\$ -	

**ATTACHMENT A
NEED, PURPOSE AND AMOUNT: DETAIL BY FUND & CATEGORY**

	Current Appropriations	Change in Appropriations	Amended Appropriations
GO Debt Service Fund			
Beginning Balance Forward	\$ (378,131)	\$ 185,290	\$ (192,841)
Total increase in revenues		\$ 185,290	
Residual equity transfers	185,290	(185,290)	-
Net change in requirements		\$ (185,290)	
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Non GO Debt Service Fund			
Beginning Balance Forward	\$ -	\$ (185,290)	\$ (185,290)
Total increase in revenues		\$ (185,290)	
Residual equity transfers	-	185,290	185,290
Net change in requirements		\$ 185,290	
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Water Capital Projects Fund			
Interfund transfers in	\$ (2,682,420)	\$ (399,123)	\$ (3,081,543)
Total increase in revenues		\$ (399,123)	
Capital outlay	2,353,000	399,123	2,752,123
Net change in requirements		\$ 399,123	
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Sewer Capital Projects Fund			
Interfund transfers in	\$ (2,933,904)	\$ (192,982)	\$ (3,126,886)
Total increase in revenues		\$ (192,982)	
Capital outlay	8,073,600	192,982	8,266,582
Net change in requirements		\$ 192,982	
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Streets Capital Projects Fund			
Interfund transfers in	\$ (5,673,060)	\$ (221,765)	\$ (5,894,825)
Total increase in revenues		\$ (221,765)	
Capital outlay	5,989,000	221,765	6,210,765
Net change in requirements		\$ 221,765	
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Storm Water Capital Projects Fund			
Interfund transfers in	\$ (1,159,950)	\$ (260,516)	\$ (1,420,466)
Total increase in revenues		\$ (260,516)	
Capital outlay	1,193,500	260,516	1,454,016
Net change in requirements		\$ 260,516	

**ATTACHMENT A
NEED, PURPOSE AND AMOUNT: DETAIL BY FUND & CATEGORY**

	Current Appropriations	Change in Appropriations	Amended Appropriations
Building Capital Projects Fund			
Interfund transfers in	\$ (983,779)	\$ (106,500)	\$ (1,090,279)
Total increase in revenues		\$ (106,500)	
Capital outlay	865,420	106,500	971,920
Net change in requirements		\$ 106,500	
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Parks Capital Projects Fund			
Interfund transfers in	\$ (766,080)	\$ (666,342)	\$ (1,432,422)
Total increase in revenues		\$ (666,342)	
Capital outlay	1,324,500	666,342	1,990,842
Net change in requirements		\$ 666,342	
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Streets SDC Fund			
Interfund transfers out	\$ 4,753,820	\$ 175,811	\$ 4,929,631
Contingency	5,702,132	(175,811)	5,526,321
Net change in requirements		\$ -	
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Storm Water SDC Fund			
Interfund transfers out	\$ 742,140	\$ 165,897	\$ 908,037
Contingency	353,665	(165,897)	187,768
Net change in requirements		\$ -	
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Parks SDC Fund			
Interfund transfers out	\$ 766,080	\$ 759,490	\$ 1,525,570
Contingency	1,940,474	(759,490)	1,180,984
Net change in requirements		\$ -	

**FINANCE DEPARTMENT
STAFF REPORT**

City of



WILSONVILLE
in OREGON

Date: November 3, 2008
To: Honorable Mayor and City Council
From: Cathy Alexander, Assistant Finance Director
Subject: Budget Adjustments, November 2008

SUMMARY:

Local Budget Law requires that the City not expend more than it has appropriated in any of the major expenditure categories (personal services, materials and services, capital outlay and debt service). Appropriations may be adjusted by one of two processes: transfers or supplementals. A transfer is a simple move of an approved budget amount from one category to another. Supplementals are used to increase the total appropriations and require new resources in order to do so. Supplementals are also required for appropriations to a major category that were originally adopted with a zero balance and for funds that transfers from contingencies within the fiscal year aggregate more than 15% of the fund's total appropriations. There are two separate resolutions for consideration; one for budget transfers and one for supplemental adjustments.

SUPPLEMENTAL ADJUSTMENTS

The majority of the adjustments being requested are for capital projects. The only new project included in this supplemental is for Proj #4699, Boeckman Rd Overpass Bike Lane. This project consists of roadway widening, signing, and restriping on Boeckman Road between Parkway Avenue and Boberg Road. This will complete project C-6 of the Transportation System Plan and B-6 of the Bike and Pedestrian Master Plan. All other capital projects noted below have been to Council either as an award of contract or in last year's budget process.

With a few exceptions, overhead is charged for the in-house costs associated with Capital Projects. The amount reported in the Capital Project Funds as an expense is net of the overhead being charged to the project. The overhead has been recognized in total as a budget adjustment increase in interfund revenues to both the General and Community Development Funds.

GENERAL FUND:

An additional \$59,167 is being recognized in transfer revenue for the overhead earned from various CIP projects. Expenditures include \$2,450 for the Community Services program to purchase new appliances for the kitchen. The Buckler trust will serve as the funding source for this purchase. Rollover budgets for capital projects totaling \$106,500 from last fiscal year will complete Proj #8066-Old City Hall Remodel, \$20,000, and Proj #8072-Community Center Remodel, \$26,500. Remaining funds from the Old City Hall Remodel will also be used to fund Proj #8077-Remodel for SMART, \$60,000. A net total of \$49,783 in transfers from contingencies is required for the General Fund.

FLEET FUND:

A transfer of \$6,000 from contingencies will be used to fund the buildings' janitorial services required, \$4,000, and the additional costs associated with the purchase of a truck and canopy, \$2,000.

COMMUNITY SERVICES FUND:

A net increase to contingency is recorded as the difference from increased overhead revenue from various CIP projects in the amount of \$177,303 and additional expenditures totaling \$11,650. The expenditures include rollover budget items from last fiscal year for the purchase of office equipment, \$2,000, and software support systems for customized reports, \$2,250. Additional bank service charges in the amount of \$7,400 are also needed for the cost of allowing our customers to use credit cards for purchasing building permits and SDC's.

WATER OPERATING FUND:

Two items approved during last fiscal year that required funding this year include the granulated active carbon replacement totaling \$200,000 and the interfund transfer for Proj #1098-Barber Street water line (Casting St. to Boberg St.), \$280,000. The \$480,000 will be funded through contingency.

SEWER OPERATING FUND:

An adjustment is required to record the revenue and expenditure, both in the amount of \$54,565, as the pass-through transaction funded through the Business Energy Tax Credits. Additional adjustments are also needed for the emergency repair of a motor blower unit, \$30,000, and interfund transfers totaling \$180,000 for funding the following capital projects: Proj #2044, \$40,000, and Proj #2064-Waster Water Treatment Plant and lift station SCADA, \$140,000. A net reduction to contingency totaling \$210,000 will be also be recorded.

STORM WATER OPERATING FUND:

An adjustment totaling \$131,000 to contingency will fund Proj #7012-Rivergreen Drainage, \$116,000 and Proj #7018-Water Treatment Plant Drainage Repair, \$15,000.

GO DEBT SERVICE FUND:

An adjustment of \$185,290 is required to record the residual equity transfer to the newly created Non-GO Debt service fund. The adjustment is required to separate the General Obligation debt service from the non-General Obligation debt.

NON-GO DEBT SERVICE FUND:

This adjustment recognizes the funding of a newly created fund. The beginning balance in the amount of \$185,290 will be funded through residual equity transfers from GO Debt Service.

WATER CAPITAL PROJECTS FUND:

The Water Capital Project Fund will recognize increased revenues from interfund transfers and additional capital project expenditures totaling \$399,123. The projects requiring additional funding and expenditures include:

Proj #1093-Grahams Ferry 18" waterline for \$131,579, Proj #1097-Phase II Tooze Road 48" waterline for \$21,930 and Proj #1098-Barber St water line (Casting St to Boberg) for \$245,614.

SEWER CAPITAL PROJECTS FUND:

The Sewer Capital Project Fund will recognize increased revenues from interfund transfers and additional capital project expenses totaling \$192,982. The projects requiring additional funding and expenditures include:

Proj #2044-Seely Ditch for \$70,175 and Proj #2064-Waste Water Treatment Plant and Lift Stations SCADA for \$122,807.

STREETS CAPITAL PROJECTS FUND:

The Streets Capital Project Fund will recognize increased revenues and expenditures from interfund transfers totaling \$221,765. The adjustment will be used for the following projects:

Proj #4098-Memorial Drive Improvements, \$17,544, Proj #4112-Barber St., Phase I, \$140,182, Proj #4138-Boeckman Rd Mitigation, \$14,039 and Proj #4699-Boeckman Creek Overpass Bike Lane, \$50,000.

STORM WATER CAPITAL PROJECTS FUND:

The Storm Water Capital Project Fund will recognize increased revenues and expenditures from interfund transfers totaling \$260,516. The adjustment will be used for the following projects:

Proj #7010-Storm Water Master Plan, \$145,603, Proj #7012-Rivergreen Drainage, \$101,755 and Proj #7018-Water Treatment Plant Drainage Repair, \$13,158.

BUILDING CAPITAL PROJECTS FUND:

The Building Capital Project Fund will recognize increased revenues and expenditures from interfund transfers totaling \$106,500. The adjustment will be used for the following projects:

Proj #8066-Old City Hall Remodel, \$20,000, Proj #8072-Community Center Remodel, \$26,500 and Proj #8077-Remodel SMART, \$60,000.

PARKS CAPITAL PROJECTS FUND:

The Parks Capital Project Fund will recognize increased revenues and expenditures totaling \$666,342. The adjustment will be used for the following projects:

Proj #9108-Villebois SDC Reimbursement for Sophia Park, \$601,000, Proj #9035-Memorial Park Trails/Maps/Signage, \$36,842 and Proj #9098-Memorial Park Driveway Landscape, \$28,500.

STREETS SDC FUND:

The Streets SDC Fund will recognize transfers out and the adjustment required to contingency totaling \$175,811. The transfers will be used for the following projects:

Proj #4112-Barber Street Phase I, \$159,807 and Proj #4138-Boeckman Rd Mitigaion, \$16,004.

STORM WATER SDC FUND:

The Streets SDC Fund will recognize transfers out and the adjustment required to contingency totaling \$165,897. The transfers will be used for Proj #7010-Storm Water Master Plan.

PARKS SDC FUND:

The Streets SDC Fund will recognize transfers out and the adjustment required to contingency totaling \$759,490. The transfers will be used for the following projects:

Proj #9108-Villebois SDC Reimbursement for Sophia Park, \$685,000, Proj #9035-Memorial Park Trails/Maps/Signage, \$42,000 and Proj #9098-Memorial Park Driveway Landscape, \$32,490.

RECOMMENDATION:

Staff recommends the approval of the accompanying Resolution.