

RESOLUTION NO. 2641

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 2017-18.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 18, 2017 and June 1, 2017 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2017-18; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 18, 2017 and on June 1, 2017; and

WHEREAS, the Budget Committee approved the proposed budget on June 1, 2017; 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 14, 2017 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 19, 2017 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, 2017.

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

1. The Council adopts the budget for FY 2017-18 in the total amount of \$174,136,292.
2. Of the total adopted budget of \$174,136,292, the City appropriates \$167,629,092 for the fiscal year beginning July 1, 2017 as shown in Attachment A – Schedule of

Appropriations. The difference of \$6,507,200 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 2017-18 upon the assessed value of all taxable property in the City.

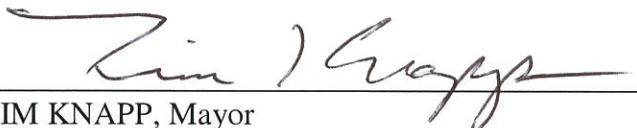
	<u>General Government Limit</u>
General Fund	\$2.5206 / \$1,000

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 255 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 19th day of June, 2017 and filed with the City Recorder this date.



TIM KNAPP, Mayor

ATTEST:



Sandra C. King, MMC, City Recorder

SUMMARY of Votes:

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

Attachment A – Schedule of Appropriations

General Fund

Administration	\$ 1,600,620	
Finance	1,431,961	
Information Services	1,292,510	
Legal	559,560	
Human Resources and Risk Management	763,583	
Public Works Administration	502,100	
Building Maintenance	983,566	
Parks Maintenance	1,286,490	
Parks and Recreation	1,548,228	
Library	1,938,586	
Law Enforcement	4,949,105	
Municipal court	209,274	
Transfers to Other Funds	4,889,863	
Contingency	<u>10,310,626</u>	
Total Fund Appropriations		\$32,266,072

Community Development Fund

CD Administration	\$ 933,698	
Engineering	1,490,268	
Planning	958,539	
Transfers to Other Funds	560,797	
Contingency	<u>1,570,657</u>	
Total Fund Appropriations		\$5,513,959

Building Fund

Building	\$ 1,313,743	
Transfers to Other Funds	429,740	
Contingency	<u>3,250,145</u>	
Total Fund Appropriations		\$4,993,628

Attachment A – Schedule of Appropriations

Transit Fund

Transit	\$	5,724,162	
Transfers to Other Funds		549,560	
Contingency		1,059,640	
Total Fund Appropriations		7,333,362	\$7,333,362

Road Operating Fund

Road Operating	\$	879,091	
Debt Service		81,550	
Transfers to Other Funds		801,610	
Contingency		772,722	
Total Fund Appropriations		2,534,973	\$2,534,973

Road Maintenance Regulatory Fund

Transfers to Other Funds	\$	1,115,000	
Contingency		1,340,606	
Total Fund Appropriations		2,455,606	\$2,455,606

Water Operating Fund

Water Distributions and Sales	\$	1,436,547	
Water Treatment		3,356,418	
Debt Service		1,870,000	
Transfers to Other Funds		1,294,648	
Contingency		10,260,795	
Total Fund Appropriations		18,218,408	\$18,218,408

Sewer Operating Fund

Sewer Collection	\$	890,389	
Sewer Treatment		2,575,313	
Sewer Pretreatment		128,149	
Debt Service		2,980,000	
Transfers to Other Funds		2,270,100	
Contingency		11,332,492	
Total Fund Appropriations		20,176,443	\$20,176,443

Attachment A – Schedule of Appropriations

Street Lighting Operating Fund

Street Lighting	\$	356,090	
Transfers to Other Funds		107,750	
Contingency		689,349	
Total Fund Appropriations		689,349	\$1,153,189

Stormwater Fund

Stormwater Maintenance		683,544	
Debt Service		508,000	
Transfers to Other Funds		1,714,079	
Contingency		1,143,965	
Total Fund Appropriations		1,143,965	\$4,049,588

Fleet Service Fund

Fleet	\$	1,413,059	
Transfers to Other Funds		2,400	
Contingency		933,598	
Total Fund Appropriations		933,598	\$2,349,057

Water Capital Projects Fund

Water Capital Projects	\$	1,589,183	
Transfers to Other Funds		197,939	
Contingency		75,829	
Total Fund Appropriations		75,829	\$1,862,951

Sewer Capital Projects Fund

Sewer Capital Projects	\$	3,619,884	
Transfers to Other Funds		385,077	
Contingency		88,465	
Total Fund Appropriations		88,465	\$4,093,426

Attachment A – Schedule of Appropriations

Streets Capital Projects Fund

Streets Capital Projects	\$ 7,471,008	
Transfers to Other Funds	873,944	
Contingency	1,110,466	
Total Fund Appropriations	1,110,466	\$9,455,418

Stormwater Capital Projects Fund

Stormwater Capital Projects	\$ 1,495,684	
Transfers to Other Funds	229,048	
Contingency	46,093	
Total Fund Appropriations	46,093	\$1,770,825

Facilities and Information Systems Capital Projects Fund

Building Capital Projects	\$ 2,562,075	
Transfers to Other Funds	30,600	
Contingency	189,175	
Total Fund Appropriations	189,175	\$2,781,850

Parks Capital Projects Fund

Parks Capital Projects	\$ 4,167,516	
Transfers to Other Funds	495,543	
Contingency	136,065	
Total Fund Appropriations	136,065	\$4,799,124

Water Development Charges

Materials & Services	\$ 9,793	
Transfers to Other Funds	1,258,224	
Contingency	6,774,695	
Total Fund Appropriations	6,774,695	\$8,042,712

Sewer Development Charges

Materials & Services	\$ 6,325	
Transfers to Other Funds	2,945,464	
Contingency	7,694,189	
Total Fund Appropriations	7,694,189	\$10,645,978

Attachment A – Schedule of Appropriations

Streets Development Charges

Materials & Services	\$ 16,220	
Transfers to Other Funds	6,055,319	
Contingency	<u>3,940,848</u>	
Total Fund Appropriations		\$10,012,387

Washington County TDT

Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	<u>1,509,903</u>	
Total Fund Appropriations		\$1,509,903

Stormwater Development Charges

Materials & Services	\$ 2,652	
Transfers to Other Funds	198,272	
Contingency	<u>3,080,877</u>	
Total Fund Appropriations		\$3,281,801

Parks Development Charges

Materials & Services	\$ 3,928	
Transfers to Other Funds	4,370,838	
Contingency	<u>3,953,666</u>	
Total Fund Appropriations		\$8,328,432

Total City Appropriations - All Funds		<u><u>\$167,629,092</u></u>
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