

RESOLUTION NO. 2587

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 2016-17.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 18, 2016 and June 1, 2016 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2016-17; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 18, 2016 and on June 1, 2016; and

WHEREAS, the Budget Committee approved the proposed budget on June 1, 2016; and

WHEREAS, the proposed budget document included the Comprehensive Financial Management Policies which specifies certain reserves and contingency balances for operating funds and such amounts were included in the approved budget, and

WHEREAS, on June 15, 2016 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 20, 2016 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, 2016.

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

1. The Council adopts the budget for FY 2016-17 in the total amount of \$155,716,265.
2. Of the total adopted budget of \$155,716,265, the City appropriates \$149,483,865 for the fiscal year beginning July 1, 2016 as shown in Attachment A – Schedule of Appropriations. The difference of \$6,232,400 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 2016-17 upon the assessed value of all taxable property in the City.

General Fund	<u>General Government Limit</u> \$2.5206 / \$1,000
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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 249 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 20th day of June, 2016 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 Fitzgerald	Yes
Councilor Lehan	Yes
Councilor Stevens	Yes

Attachment A – Schedule of Appropriations
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General Fund

Administration	\$	1,336,425	
Finance		1,372,571	
Information Services		1,012,190	
Geographical Information Services		231,124	
Legal		553,236	
Human Resources and Risk Management		694,129	
Public Works Administration		475,277	
Building Maintenance		980,296	
Parks Maintenance		1,343,163	
Parks and Recreation		1,617,522	
Library		1,868,412	
Law Enforcement		4,443,964	
Municipal court		206,630	
Transfers to Other Funds		2,672,650	
Contingency		9,226,468	
Total Fund Appropriations			\$28,034,057

Community Development Fund

CD Administration	\$	771,542	
Engineering		1,348,000	
Planning		1,007,074	
Natural Resources/Stormwater Management		141,683	
Transfers to Other Funds		525,479	
Contingency		1,673,763	
Total Fund Appropriations			\$5,467,541

Building Fund

Building	\$	821,701	
Transfers to Other Funds		227,463	
Contingency		3,382,653	
Total Fund Appropriations			\$4,431,817

Attachment A – Schedule of Appropriations
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Transit Fund

Transit	\$	6,251,017	
Transfers to Other Funds		603,375	
Contingency		815,614	
Total Fund Appropriations		7,670,006	\$7,670,006

Road Operating Fund

Road Operating	\$	869,766	
Debt Service		81,500	
Transfers to Other Funds		644,033	
Contingency		532,132	
Total Fund Appropriations		2,127,431	\$2,127,431

Road Maintenance Regulatory Fund

Transfers to Other Funds	\$	950,000	
Contingency		690,600	
Total Fund Appropriations		1,640,600	\$1,640,600

Water Operating Fund

Water Distributions and Sales	\$	1,402,353	
Water Treatment		2,861,875	
Debt Service		1,878,000	
Transfers to Other Funds		3,117,668	
Contingency		7,417,784	
Total Fund Appropriations		16,677,680	\$16,677,680

Sewer Operating Fund

Sewer Collection	\$	831,946	
Sewer Treatment		2,553,107	
Sewer Pretreatment		126,332	
Debt Service		2,940,463	
Transfers to Other Funds		3,867,017	
Contingency		7,686,905	
Total Fund Appropriations		18,005,770	\$18,005,770

Attachment A – Schedule of Appropriations
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Street Lighting Operating Fund

Street Lighting	\$	351,721	
Transfers to Other Funds		490,520	
Contingency		373,327	
Total Fund Appropriations		1,215,568	\$1,215,568

Stormwater Fund

Natural Resources/Stormwater Management	\$	343,859	
Stormwater Maintenance		657,649	
Debt Service		508,020	
Transfers to Other Funds		872,718	
Contingency		502,263	
Total Fund Appropriations		2,884,509	\$2,884,509

Fleet Service Fund

Fleet	\$	1,643,915	
Transfers to Other Funds		2,400	
Contingency		1,016,987	
Total Fund Appropriations		2,663,302	\$2,663,302

Water Capital Projects Fund

Water Capital Projects	\$	1,647,950	
Transfers to Other Funds		203,102	
Contingency		65,769	
Total Fund Appropriations		1,916,821	\$1,916,821

Sewer Capital Projects Fund

Sewer Capital Projects	\$	5,199,262	
Transfers to Other Funds		463,920	
Contingency		87,854	
Total Fund Appropriations		5,751,036	\$5,751,036

Attachment A – Schedule of Appropriations
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Streets Capital Projects Fund

Streets Capital Projects	\$ 4,809,067	
Transfers to Other Funds	1,217,999	
Contingency	1,104,430	
Total Fund Appropriations	7,131,496	\$7,131,496

Stormwater Capital Projects Fund

Stormwater Capital Projects	\$ 1,425,800	
Transfers to Other Funds	497,872	
Contingency	410,306	
Total Fund Appropriations	2,333,978	\$2,333,978

Building Capital Projects Fund

Building Capital Projects	\$ 3,501,500	
Transfers to Other Funds	92,400	
Contingency	212,488	
Total Fund Appropriations	3,806,388	\$3,806,388

Parks Capital Projects Fund

Parks Capital Projects	\$ 1,936,500	
Transfers to Other Funds	198,323	
Contingency	256,803	
Total Fund Appropriations	2,391,626	\$2,391,626

Water Development Charges

Materials & Services	\$ 9,696	
Transfers to Other Funds	1,151,842	
Contingency	4,909,126	
Total Fund Appropriations	6,070,664	\$6,070,664

Sewer Development Charges

Materials & Services	\$ 6,262	
Transfers to Other Funds	3,515,458	
Contingency	6,183,527	
Total Fund Appropriations	9,705,247	\$9,705,247

Attachment A – Schedule of Appropriations
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Streets Development Charges

Materials & Services	\$ 16,059	
Transfers to Other Funds	3,538,299	
Contingency	6,885,704	
Total Fund Appropriations		\$10,440,062

Washington County TDT

Materials & Services	\$ -	
Transfers to Other Funds	-	
Contingency	400,000	
Total Fund Appropriations		\$400,000

Stormwater Development Charges

Materials & Services	\$ 2,626	
Transfers to Other Funds	140,052	
Contingency	2,534,148	
Total Fund Appropriations		\$2,676,826

Parks Development Charges

Materials & Services	\$ 3,889	
Transfers to Other Funds	2,012,213	
Contingency	4,025,338	
Total Fund Appropriations		\$6,041,440

Total City Appropriations - All Funds		\$149,483,865