

RESOLUTION NO. 3200

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 2025-26.

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 7, 2025 and May 13, 2025 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2025-26; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 7, 2025 and on May 13, 2025; and

WHEREAS, the Budget Committee approved the proposed budget on May 13, 2025; 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 22, 2025, 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 2, 2025 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, 2025.

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

1. The Council adopts the budget for FY 2025-26 in the total amount of \$228,927,800.
2. Of the total adopted budget of \$228,927,800, the City appropriates \$218,142,696 for the fiscal year beginning July 1, 2025, as shown in Exhibit A – Schedule of Appropriations. The difference of \$10,785,104 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 2025-26 upon the assessed value of all taxable property in the City.

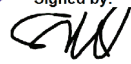
	<u>General Government Limit</u>
General Fund	\$2.5206 / \$1,000

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 259 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 2nd day of June, 2025 and filed with the City Recorder this date.

Signed by:

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Shawn O'Neil, Mayor

ATTEST:

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Kimberly Veliz, City Recorder

SUMMARY OF VOTES:

Mayor O'Neil	Yes
Council President Berry	Yes
Councilor Dunwell	No
Councilor Cunningham	No
Councilor Shevlin	Yes

ATTACHMENT:

- A. Schedule of Appropriations

Attachment A - Schedule of Appropriations

General Fund

Administration	\$	2,713,191		
Finance		2,247,636		
Information Technology/GIS		2,021,215		
Legal		894,710		
Human Resources and Risk Management		1,390,650		
Public Works Administration		1,178,310		
Facilities		2,315,294		
Parks Maintenance		2,964,012		
Parks & Recreation		2,245,194		
Library		3,047,236		
Law/Code Enforcement		7,450,424		
Municipal Court		254,570		
Transfers to Other Funds		4,049,122		
Contingency		5,332,394		
Total Fund Appropriations			\$	38,103,958

Community Development Fund

C.D. Administration	\$	547,690		
Engineering		2,872,890		
Planning		1,591,930		
Transfers to Other Funds		1,085,714		
Contingency		1,240,913		
Total Fund Appropriations			\$	7,339,137

Building Inspection Fund

Building Inspection	\$	1,391,675		
Transfers to Other Funds		422,808		
Contingency		2,929,352		
Total Fund Appropriations			\$	4,743,835

Transit Operations Fund

Transit	\$	9,944,118		
Transfers to Other Funds		2,691,600		
Contingency		12,861,728		
Total Fund Appropriations			\$	25,497,446

Road Operating Fund

Road Operations	\$	1,407,864		
Debt Service		360,000		
Transfers to Other Funds		1,020,195		
Contingency		409,765		
Total Fund Appropriations			\$	3,197,824

Road Maintenance Fund

Transfers to Other Funds	\$	2,392,000		
Contingency		4,743,471		
Total Fund Appropriations			\$	7,135,471

Water Operating Fund

Water Distribution	\$	1,914,912		
Water Treatment Plant		4,837,799		
Debt Service		375,000		
Transfers to Other Funds		2,322,263		
Contingency		10,599,201		
Total Fund Appropriations			\$	20,049,175

Sewer Operating Fund

Wastewater Collections	\$	1,341,902		
Wastewater Treatment Plant		3,937,430		
Debt Service		2,886,000		
Transfers to Other Funds		13,513,137		
Contingency		6,104,305		
Total Fund Appropriations			\$	27,782,774

Street Lighting Operating Fund

Street Lighting	\$	367,290		
Transfers to Other Funds		702,850		
Contingency		230,965		
Total Fund Appropriations			\$	1,301,105

Stormwater Fund

Stormwater Maintenance	\$	1,374,824		
Debt Service		325,000		
Transfers to Other Funds		4,392,135		
Contingency		3,509,995		
Total Fund Appropriations			\$	9,601,954

Fleet Service Fund

Fleet	\$	2,527,570		
Contingency		661,551		
Total Fund Appropriations			\$	3,189,121

Water Capital Projects Fund

Capital Projects	\$	3,319,731		
Transfers to Other Funds		827,480		
Total Fund Appropriations			\$	4,147,211

Sewer Capital Projects Fund

Capital Projects	\$	12,985,881		
Transfers to Other Funds		1,135,503		
Total Fund Appropriations			\$	14,121,384

Road Capital Projects Fund

Capital Projects	\$	11,531,377		
Debt Service		469,940		
Transfers to Other Funds		1,066,585		
Total Fund Appropriations			\$	13,067,902

Stormwater Capital Projects Fund

Capital Projects	\$	3,524,515		
Transfers to Other Funds		529,700		
Total Fund Appropriations			\$	4,054,215

Facilities Capital Projects Fund

Capital Projects	\$	4,238,300		
Transfers to Other Funds		131,200		
Total Fund Appropriations			\$	4,369,500

Parks Capital Projects Fund

Capital Projects	\$	2,841,283	
Transfers to Other Funds		<u>187,400</u>	
Total Fund Appropriations			\$ 3,028,683

Water Development Charges Fund

Materials & Services	\$	14,570	
Debt Service		453,000	
Transfers to Other Funds		<u>1,691,894</u>	
Total Fund Appropriations			\$ 2,159,464
Reserved for Future Expenditures		<u>536,816</u>	
Total Budget			\$ 2,696,280

Sewer Development Charges Fund

Materials & Services	\$	12,380	
Transfers to Other Funds		<u>1,733,967</u>	
Total Fund Appropriations			\$ 1,746,347
Reserved for Future Expenditures		<u>44,155</u>	
Total Budget			\$ 1,790,502

Road Development Charges Fund

Materials & Services	\$	40,760	
Transfers to Other Funds		<u>7,511,825</u>	
Total Fund Appropriations			\$ 7,552,585
Reserved for Future Expenditures		<u>2,018,011</u>	
Total Budget			\$ 9,570,596

Washington County TDT Fund

Reserved for Future Expenditures		<u>2,919,654</u>	
Total Budget			\$ 2,919,654

Frog Pond West Fund

Materials & Services	\$	19,540	
Transfers to Other Funds		<u>1,234,346</u>	
Total Fund Appropriations			\$ 1,253,886
Reserved for Future Expenditures		<u>1,935,795</u>	
Total Budget			\$ 3,189,681

Stormwater Development Charges Fund

Materials & Services	\$	5,650	
Transfers to Other Funds		<u>539,880</u>	
Total Fund Appropriations			\$ 545,530
Reserved for Future Expenditures		<u>3,380,033</u>	
Total Budget			\$ 3,925,563

Parks Development Charges Fund

Materials & Services	\$	9,490	
Transfers to Other Funds		<u>889,057</u>	
Total Fund Appropriations			\$ 898,547
Reserved for Future Expenditures		<u>2,421,178</u>	
Total Budget			\$ 3,319,725

Total City Appropriations - including Contingency	\$	204,887,054	
Total Reserved for Future Expenditures	\$	13,255,642	
Total City of Wilsonville Budget	\$	<u>218,142,696</u>	