

**RESOLUTION NO. 3266**

**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 2026-27.**

WHEREAS, in accordance with ORS 294.426 the Wilsonville Budget Committee met on May 6, 2026 and May 12, 2026 to receive public testimony, hear the budget message and listen to presentations pertaining to the proposed budget for Fiscal Year 2026-27; and,

WHEREAS, the Budget Committee deliberated on the proposed budget on May 6, 2026 and on May 12, 2026; and

WHEREAS, the Budget Committee approved the proposed budget on May 12, 2026; 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 20, 2026, a summary of the budget, as required by ORS 294.438, was duly published in The Review, 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 1, 2026 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, 2026.

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

1. The Council adopts the budget for fiscal year 2026-27 in the total amount of \$300,457,981.
2. Of the total adopted budget of \$300,457,981, the City appropriates \$267,142,260 for the fiscal year beginning July 1, 2026, as shown in Exhibit A – Schedule of Appropriations. An

additional \$22,212,521 is reserved for future expenditures, and the difference of \$11,103,200 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 permanent 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 2026-27 upon the assessed value of all taxable property in the City.

	<u>General Government Limit</u>
Permanent Rate	\$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 256 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 1<sup>st</sup> day of June, 2026 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 Scull	Yes
Councilor Cunningham	Yes
Councilor Shevlin	Yes

ATTACHMENT:

- A. Schedule of Appropriations

**Attachment A - Schedule of Appropriations**

**General Fund**

Administration	\$ 2,509,649		
Finance	2,364,211		
Information Technology/GIS	1,947,640		
Legal	926,170		
Human Resources and Risk Management	1,471,590		
Public Works Administration	1,229,490		
Facilities	2,454,493		
Parks Maintenance	3,133,015		
Parks & Recreation	2,370,846		
Library	3,131,380		
Law/Code Enforcement	8,808,276		
Municipal Court	272,450		
Transfers to Other Funds	3,555,906		
Contingency	10,446,275		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>44,621,391</b>

**Community Development Fund**

C.D. Administration	\$ 777,730		
Engineering	2,931,814		
Planning	1,471,905		
Transfers to Other Funds	770,988		
Contingency	959,282		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>6,911,719</b>

**Building Inspection Fund**

Building Inspection	\$ 1,434,779		
Transfers to Other Funds	476,484		
Contingency	3,219,367		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>5,130,630</b>

**Transit Operations Fund**

Transit	\$ 10,158,914		
Transfers to Other Funds	1,333,208		
Contingency	16,373,217		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>27,865,339</b>

**Road Operating Fund**

Road Operations	\$ 1,427,620		
Debt Service	358,000		
Transfers to Other Funds	1,088,798		
Contingency	197,021		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>3,071,439</b>

**Road Maintenance Fund**

Transfers to Other Funds	\$ 3,167,373		
Contingency	4,970,202		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>8,137,575</b>

**Water Operating Fund**

Water Distribution	\$ 1,916,282		
Water Treatment Plant	7,322,935		
Debt Service	374,000		
Transfers to Other Funds	2,252,548		
Contingency	19,629,609		
<b>Total Fund Appropriations</b>		<b>\$</b>	<b>31,495,374</b>

**Sewer Operating Fund**

Wastewater Collections	\$	1,460,326		
Wastewater Treatment Plant		4,294,900		
Debt Service		2,960,000		
Transfers to Other Funds		13,526,268		
Contingency		6,834,886		
<b>Total Fund Appropriations</b>			\$	<b>29,076,380</b>

**Street Lighting Operating Fund**

Street Lighting	\$	347,000		
Transfers to Other Funds		194,178		
Contingency		446,671		
<b>Total Fund Appropriations</b>			\$	<b>987,849</b>

**Stormwater Fund**

Stormwater Maintenance	\$	1,405,052		
Debt Service		325,000		
Transfers to Other Funds		8,989,384		
Contingency		701,753		
<b>Total Fund Appropriations</b>			\$	<b>11,421,189</b>

**Fleet Service Fund**

Fleet	\$	2,283,240		
Contingency		717,582		
<b>Total Fund Appropriations</b>			\$	<b>3,000,822</b>

**Water Capital Projects Fund**

Capital Projects	\$	2,158,850		
Transfers to Other Funds		15,916,600		
<b>Total Fund Appropriations</b>			\$	<b>18,075,450</b>

**Sewer Capital Projects Fund**

Capital Projects	\$	13,618,738		
Transfers to Other Funds		1,259,437		
<b>Total Fund Appropriations</b>			\$	<b>14,878,175</b>

**Road Capital Projects Fund**

Capital Projects	\$	16,536,200		
Debt Service		9,392,917		
Transfers to Other Funds		1,133,288		
<b>Total Fund Appropriations</b>			\$	<b>27,062,405</b>

**Stormwater Capital Projects Fund**

Capital Projects	\$	9,347,000		
Transfers to Other Funds		1,172,600		
<b>Total Fund Appropriations</b>			\$	<b>10,519,600</b>

**Facilities Capital Projects Fund**

Capital Projects	\$	2,553,783		
Transfers to Other Funds		43,500		
<b>Total Fund Appropriations</b>			\$	<b>2,597,283</b>

**Parks Capital Projects Fund**

Capital Projects	\$ 1,327,850	
Transfers to Other Funds	220,285	
<b>Total Fund Appropriations</b>	<b>\$ 1,548,135</b>	

**Water Development Charges Fund**

Materials & Services	\$ 12,380	
Debt Service	460,000	
Transfers to Other Funds	444,842	
<b>Total Fund Appropriations</b>	<b>\$ 917,222</b>	
Reserved for Future Expenditures	2,247,651	
<b>Total Budget</b>	<b>\$ 3,164,873</b>	

**Sewer Development Charges Fund**

Materials & Services	\$ 10,520	
Transfers to Other Funds	2,657,511	
<b>Total Fund Appropriations</b>	<b>\$ 2,668,031</b>	
Reserved for Future Expenditures	1,912,136	
<b>Total Budget</b>	<b>\$ 4,580,167</b>	

**Road Development Charges Fund**

Materials & Services	\$ 42,800	
Transfers to Other Funds	10,427,939	
<b>Total Fund Appropriations</b>	<b>\$ 10,470,739</b>	
Reserved for Future Expenditures	5,627,212	
<b>Total Budget</b>	<b>\$ 16,097,951</b>	

**Washington County TDT Fund**

Reserved for Future Expenditures	3,114,111	
<b>Total Budget</b>	<b>\$ 3,114,111</b>	

**Frog Pond West Fund**

Materials & Services	\$ 16,610	
Transfers to Other Funds	3,856,574	
<b>Total Fund Appropriations</b>	<b>\$ 3,873,184</b>	
Reserved for Future Expenditures	517,258	
<b>Total Budget</b>	<b>\$ 4,390,442</b>	

**Stormwater Development Charges Fund**

Materials & Services	\$ 4,800	
Transfers to Other Funds	2,425,500	
<b>Total Fund Appropriations</b>	<b>\$ 2,430,300</b>	
Reserved for Future Expenditures	2,793,150	
<b>Total Budget</b>	<b>\$ 5,223,450</b>	

**Parks Development Charges Fund**

Materials & Services	\$ 9,960	
Transfers to Other Funds	372,069	
<b>Total Fund Appropriations</b>	<b>\$ 382,029</b>	
Reserved for Future Expenditures	6,001,003	
<b>Total Budget</b>	<b>\$ 6,383,032</b>	

<b>Total City Appropriations - including Contingency</b>	<b>\$ 267,142,260</b>
<b>Total Reserved for Future Expenditures</b>	<b>\$ 22,212,521</b>
<b>Total City of Wilsonville Budget</b>	<b>\$ 289,354,781</b>