

RESOLUTION NO. 2023-23

**RESOLUTION MAKING APPROPRIATIONS FOR
THE CITY OF FOREST GROVE, WASHINGTON COUNTY, OREGON, FOR
THE FISCAL YEAR COMMENCING JULY 1, 2023, AND ENDING JUNE 30, 2024**

WHEREAS, the City Council has adopted the FY 2023-24 Budget now on file in the office of the City Recorder.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF FOREST GROVE AS FOLLOWS:

Section 1. That the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, and for the following purposes are hereby appropriated as follows:

| | <u>General Fund</u> | |
|-----------------------------------|---------------------|-------------------|
| Legislative & Executive | \$ | 693,449 |
| Administrative Services | | 4,441,425 |
| Library | | 1,612,590 |
| Planning | | 627,500 |
| Economic Development | | 181,386 |
| Engineering | | 1,023,200 |
| Police Services | | 8,043,276 |
| Fire Department | | 6,066,432 |
| Aquatics | | 783,650 |
| Parks | | 1,085,774 |
| Recreation | | 293,629 |
| Municipal Court | | 439,791 |
| Non-Departmental | | 426,000 |
| Transfers | | 209,257 |
| Contingencies | | 650,000 |
| Total General Fund Appropriations | \$ | <u>26,577,359</u> |

| <u>Light Fund</u> | |
|---------------------------------|----------------------|
| Electric Services | \$ 23,886,442 |
| Debt Service | 305,213 |
| Transfers | 1,345,668 |
| Contingencies | <u>1,000,000</u> |
| Total Light Fund Appropriations | \$ <u>26,537,323</u> |

| <u>Sewer Fund</u> | |
|---------------------------------|---------------------|
| Sewer Services | \$ 1,850,810 |
| Transfers | 103,398 |
| Contingencies | <u>750,000</u> |
| Total Sewer Fund Appropriations | \$ <u>2,704,208</u> |

| <u>Sewer SDC Fund</u> | |
|-------------------------------------|-------------------|
| Sewer SDC Program | \$ 550,000 |
| Debt Service | 229,606 |
| Contingencies | <u>61,500</u> |
| Total Sewer SDC Fund Appropriations | \$ <u>841,106</u> |

| <u>Water Fund</u> | |
|---------------------------------|---------------------|
| Water Services | \$ 7,179,858 |
| Debt Service | 72,810 |
| Transfers | 360,780 |
| Contingencies | <u>1,000,000</u> |
| Total Water Fund Appropriations | \$ <u>8,613,448</u> |

| <u>Water SDC Fund</u> | |
|-------------------------------------|---------------------|
| Water SDC Program | 4,942,359 |
| Transfers | 1,200 |
| Contingencies | <u>150,000</u> |
| Total Water SDC Fund Appropriations | \$ <u>5,093,559</u> |

| <u>Surface Water Management Fund</u> | |
|--------------------------------------|---------------------|
| SWM Services | \$ 1,511,070 |
| Transfers | 78,159 |
| Contingencies | <u>130,000</u> |
| Total SWM Fund Appropriations | \$ <u>1,719,229</u> |

| <u>SWM SDC Fund</u> | |
|-----------------------------------|-------------------|
| SWM SDC Program | \$ 350,000 |
| Contingencies | <u>84,500</u> |
| Total SWM SDC Fund Appropriations | \$ <u>434,500</u> |

Street Fund

| | |
|----------------------------------|---------------------|
| Street Services | \$ 2,787,590 |
| Contingencies | <u>300,000</u> |
| Total Street Fund Appropriations | \$ <u>3,087,590</u> |

Building Permits Fund

| | |
|--|---------------------|
| Building Permit Services | \$ 1,219,639 |
| Transfers | 75,430 |
| Contingencies | <u>250,000</u> |
| Total Building Permits Fund Appropriations | \$ <u>1,545,069</u> |

Community Enhancement Fund

| | |
|---|-------------------|
| Community Enhancement Program | \$ 77,349 |
| Transfers | <u>30,318</u> |
| Total Community Enhancement Fund Appropriations | \$ <u>107,667</u> |

Library Endowment Fund

| | |
|---|-----------------|
| Library Endowment Program | \$ <u>1,720</u> |
| Total Library Endowment Fund Appropriations | \$ <u>1,720</u> |

Street Tree Fund

| | |
|---------------------------------------|------------------|
| Street Tree Program | \$ 86,157 |
| Transfers | <u>1,200</u> |
| Total Street Tree Fund Appropriations | \$ <u>87,357</u> |

Transportation System Fund

| | |
|---|-------------------|
| Transportation System Program | \$ <u>350,000</u> |
| Total Transportation System Fund Appropriations | \$ <u>350,000</u> |

Public Arts Donations Fund

| | |
|---|------------------|
| Public Arts Program | \$ <u>19,457</u> |
| Total Public Arts Donations Fund Appropriations | \$ <u>19,457</u> |

Facility Major Maintenance Fund

| | |
|---|---------------------|
| Capital Outlay | \$ <u>1,256,302</u> |
| Total Facility Major Maint. Fund Appropriations | \$ <u>1,256,302</u> |

Equipment Fund

| | |
|-------------------------------------|---------------------|
| Vehicle Services | \$ 2,105,750 |
| Contingencies | <u>250,000</u> |
| Total Equipment Fund Appropriations | \$ <u>2,355,750</u> |

Fire Equipment Replacement Fund

| | | |
|---|----|----------------|
| Fire Equipment Replacement Program | \$ | 280,000 |
| Contingencies | | <u>42,000</u> |
| Total Fire Equip. Replacement Fund Appropriations | \$ | <u>322,000</u> |

Information Systems Fund

| | | |
|---|----|----------------|
| Information System Services | \$ | 515,920 |
| Contingencies | | <u>40,000</u> |
| Total Information Systems Fund Appropriations | \$ | <u>555,920</u> |

City Utility Fund

| | | |
|--|----|----------------|
| City Utility Program | \$ | <u>242,292</u> |
| Total City Utility Appropriations & Fund | \$ | <u>242,292</u> |

Risk Management Fund

| | | |
|---|----|----------------|
| Risk Management Services | \$ | 897,312 |
| Transfers | | 10,000 |
| Contingencies | | <u>50,000</u> |
| Total Risk Management Fund Appropriations | \$ | <u>957,312</u> |

Bikeway Improvements Fund

| | | |
|--|----|----------------|
| Bikeway Improvements Program | \$ | <u>105,397</u> |
| Total Bikeway Improvements Fund Appropriations | \$ | <u>105,397</u> |

Park System Development Fund

| | | |
|--|----|------------------|
| Park System Development Program | | <u>7,496,799</u> |
| Total Park System Develop. Fund Appropriations | \$ | <u>7,496,799</u> |

Transportation Development Tax Fund

| | | |
|--|----|-------------------|
| Transportation Development Tax Program | \$ | <u>17,092,917</u> |
| Total Traffic Impact Fund Appropriations | \$ | <u>17,092,917</u> |

Capital Projects Fund

| | | |
|--|----|----------------|
| Capital Projects Program | \$ | 8,474 |
| Debt Service | | <u>979,973</u> |
| Total Capital Projects Fund Appropriations | \$ | <u>988,447</u> |

| <u>CIP Excise Tax Fund</u> | |
|---|--------------------------|
| CIP Excise Tax Program | \$ 253,383 |
| Transfers | 353,660 |
| Total CIP Excise Tax Fund Appropriations | \$ <u>607,043</u> |

| <u>Trail Systems Fund</u> | |
|--|-------------------------|
| Trails System Program | \$ 83,267 |
| Total Trail Systems Fund Appropriations | \$ <u>83,267</u> |

| <u>American Rescue Plan Fund</u> | |
|--|----------------------------|
| American Rescue Plan Program | 1,362,298 |
| Transfers | 387,300 |
| Total Transient Lodging Tax Fund Appropriations | \$ <u>1,749,598</u> |

| <u>City Transient Lodging Tax Fund</u> | |
|--|--------------------------|
| Tourism Services | \$ 360,747 |
| Transfers | 7,500 |
| Total Transient Lodging Tax Fund Appropriations | \$ <u>368,247</u> |

| | |
|--|------------------------------|
| Total APPROPRIATIONS, All Funds | \$ 111,900,883 |
| Total Unappropriated Amounts, All Funds | \$ <u>43,761,031</u> |
| TOTAL ADOPTED BUDGET | \$ <u>155,661,914</u> |

Section 2. This resolution is effective immediately upon its enactment by the City Council.

PRESENTED AND PASSED this 26th day of June, 2023.


 Anna D. Ruggles, City Recorder

APPROVED by the Mayor this 26th day of June, 2023.



Malynnda H. Wenzl, Mayor



A place where families and businesses thrive.

| | |
|--------------------------------|-----------------------------|
| <i>CITY RECORDER USE ONLY:</i> | |
| AGENDA ITEM #: | <u>F.2, F.3. & F.4.</u> |
| MEETING DATE: | <u>06.26.2023</u> |
| FINAL ACTION: | <u>RESO 2023-21</u> |
| | <u>RESO 2023-22</u> |
| | <u>RESO 2023-23</u> |

CITY COUNCIL STAFF REPORT

TO: *City Council*

FROM: *Jesse VanderZanden, City Manager*

MEETING DATE: *June 26, 2023*

PROJECT TEAM: *Paul Downey, Assistant City Manager/Finance Director*

SUBJECT TITLE: *Resolutions to Adopt FY 2023-24 Budget, Make Appropriations for FY 2023-24, and Levy Property Taxes for FY 2023-24*

ACTION REQUESTED:

| | | | | | | | | | | |
|--------------------------|-----------|--------------------------|-------|-------------------------------------|---|------------|--------------------------|--------|--------------------------|---------------|
| <input type="checkbox"/> | Ordinance | <input type="checkbox"/> | Order | <input checked="" type="checkbox"/> | X | Resolution | <input type="checkbox"/> | Motion | <input type="checkbox"/> | Informational |
|--------------------------|-----------|--------------------------|-------|-------------------------------------|---|------------|--------------------------|--------|--------------------------|---------------|

X all that apply

ISSUE STATEMENT: The Budget Committee approved the Proposed FY 2023-24 Budget with changes on May 16, 2023, in the amount of \$155,661,914. The City Council now needs to adopt the FY 2023-24 Approved Budget with any changes approved by the City Council, levy the property taxes for FY 2023-24, and make the appropriations that set the legal expenditure levels in each fund for FY 2023-24.

BACKGROUND: This budget includes the increase Local Option Levy of \$1.95 per thousand of assessed value which voters approved in May 2022. Staff is proposing the following changes to the Approved Budget which will not change the total budget of \$155,661,914 but will move expenditures between budget categories:

- PERS expenses in the General Fund and the Building Permits Fund have been adjusted between departments based on the final allocation of the expenses after wages were determined. Retirement expenses have been reallocated within departments of the General Fund and within the Building Permits Fund. The overall net effect is that retirement expenses within the General Fund are decreasing by \$12,468 and retirement expenses within the Building Permits Fund are increasing by \$12,468.
- In the Street Fund, Professional Services are being increased by \$30,000 to reflect the actual quote for street striping of \$70,000 compared to the estimate of \$40,000 when the Proposed Budget was prepared. Unappropriated Ending Fund Balance is being lowered by \$30,000 to fund the increased striping costs.
- In the Light and Power Fund, capital outlay is being increased by \$600,000 to fund accelerating the department’s underground cable replacement project. The department would like to finish the project, which is part of the adopted Light & Power Master Plan, in the next twelve to eighteen months. The funds will come

from the BPA Power Dividend Distribution that was set aside by the Budget Committee for capital projects. The underground cable replacement project is a high priority for the department.

As stated above, these changes will not change the overall budget but will move expenses between budget categories. Staff has prepared the necessary resolutions, which incorporate the changes in this memorandum for Council's consideration.

FISCAL IMPACT: The fiscal impact of the changes has been discussed above.

STAFF RECOMMENDATION: Staff recommends the City Council approve the attached resolutions to adopt the FY 2023-24 Budget, levy the taxes approved by the Budget Committee for FY 2023-24, and establish the legal appropriations for FY 2023-24.

ATTACHMENT(s): Resolutions Adopting Budget for Fiscal Year Commencing July 1, 2023, and Ending June 30, 2024; Levying and Categorizing Taxes for the City of Forest Grove, Washington County, Oregon, for the Fiscal Year Commencing July 1, 2023, and Ending June 30, 2024; and Making Appropriations for the City of Forest Grove, Washington County, Oregon, for the Fiscal Year Commencing July 1, 2023, and Ending June 30, 2024.