



March Monthly Report

FINANCE—The department where everyone counts

- **BUDGET SUPPLEMENTAL:** In April, Finance will be bringing a Budget Supplemental request before Council for approval. This includes unanticipated changes over what we've budgeted for the current fiscal year, and requires public noticing, council approval, and adoption before the end of the fiscal year. More to come by way of a Staff Report, which details any changes.
- **CIVICS ACADEMY:** This month, the Finance Department had the opportunity to present an overview of its operations to participants of the 2026 Civics Academy. Our presentation covered key areas including the City's budget and budget process, financial reporting, forecasting, compliance, and overall departmental functions, including Municipal Court and Utility Billing.

For the second year, we also incorporated an interactive budget simulation game. This activity was inspired by an idea we learned from Leon County, Florida, who presented a similar exercise at a Government Finance Officers Association (GFOA) conference several years ago. Our version features the fictional City of Whoville, from *The Grinch*, and provides a fun, engaging, and lighthearted way to explore the complex decisions city leaders face when balancing a budget—being mindful the impact of each decision on its residents.

This simulation includes a mix of revenue and expenditure changes, some outside the participants' control, and others within their control, and for their consideration. It includes measures to increase revenue such as charging admission for the historically free Snowflake Festival, or building permits for gingerbread houses with ten pounds or more of candy. It also includes expenditures such as sleigh insurance and Mount Crumpit Trail repairs.

Teams had fun balancing their budgets and had great discussions surrounding one time versus ongoing expenses, increases in revenues, and the impact(s) on its residents.

- **UTILITY BILLING:** The City of Wilsonville's Utility Billing Customer Portal, that is hosted by Invoice Cloud, sends out: automated messages when a new invoice is available, confirmation of enrollment in autopay, paperless, or pay by text options, payment receipts, and notification when an autopay payment declines. To date those emails have come from no-reply@invoicecloud.net. We now have the capability to change the sender email address to reflect these emails as coming from the City of Wilsonville. As such, beginning April 6 all of these automated emails will originate from utility@wilsonvilleoregon.gov, providing customers the ability to respond or reply to these emails with any questions, and for those responses to directly reach City Staff.
- **ATTACHED FINANCIALS:** Finance continues to monitor all departments for on-going budget compliance.

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 17,528,500	\$ 14,970,951	\$ 2,557,549	85%
Intergovernmental	3,254,985	2,410,326	844,659	74%
Licenses and permits	171,700	116,381	55,319	68%
Charges for services	384,102	318,369	65,733	83%
Fines and forfeitures	180,000	141,364	38,636	79%
Investment revenue	531,000	565,154	(34,154)	106%
Other revenues	675,650	866,433	(190,783)	128%
Transfers in	6,477,241	4,033,830	2,443,411	62%
TOTAL REVENUES	\$ 29,203,178	\$ 23,422,809	\$ 5,780,369	80%
Personnel services	\$ 14,095,430	\$ 9,661,669	\$ 4,433,761	69%
Materials and services	14,992,012	9,501,324	5,490,688	63%
Capital outlay	135,000	92,100	42,900	68%
Transfers out	6,049,658	1,945,064	4,104,595	32%
TOTAL EXPENDITURES	\$ 35,272,100	\$ 21,200,156	\$ 14,071,944	60%
610 - Fleet Fund				
Charges for services	\$ 1,933,368	\$ 1,450,026	\$ 483,342	75%
Investment revenue	48,000	32,494	15,506	68%
TOTAL REVENUES	\$ 1,981,368	\$ 1,500,685	\$ 480,683	76%
Personnel services	\$ 1,155,130	\$ 751,200	\$ 403,930	65%
Materials and services	840,440	542,693	297,747	65%
Capital outlay	532,000	271,692	260,308	51%
TOTAL EXPENDITURES	\$ 2,527,570	\$ 1,565,585	\$ 961,985	62%
230 - Building Inspection Fund				
Licenses and permits	\$ 952,000	\$ 859,075	\$ 92,925	90%
Investment revenue	157,000	115,824	41,176	74%
TOTAL REVENUES	\$ 1,109,000	\$ 974,899	\$ 134,101	88%
Personnel services	\$ 1,148,520	\$ 690,631	\$ 457,889	60%
Materials and services	243,155	139,783	103,372	57%
Transfers out	422,808	317,106	105,702	75%
TOTAL EXPENDITURES	\$ 1,814,483	\$ 1,147,519	\$ 666,964	63%
231 - Community Development Fund				
Licenses and permits	\$ 446,718	\$ 551,842	\$ (105,124)	124%
Charges for services	457,002	224,837	232,165	49%
Intergovernmental	598,995	100,000	498,995	17%
Investment revenue	93,000	78,695	14,305	85%
Transfers in	4,627,515	3,053,676	1,573,840	66%
TOTAL REVENUES	\$ 6,223,230	\$ 4,024,050	\$ 2,199,180	65%
Personnel services	\$ 3,995,690	\$ 2,614,492	\$ 1,381,198	65%
Materials and services	1,031,820	551,467	480,353	53%
Transfers out	1,170,209	605,800	564,409	52%
TOTAL EXPENDITURES	\$ 6,197,719	\$ 3,771,759	\$ 2,425,960	61%
240 - Road Operating Fund				
Intergovernmental	\$ 2,181,000	\$ 1,492,824	\$ 688,176	68%
Investment revenue	26,000	28,493	(2,493)	110%
Transfers in	509,940	499,940	10,001	98%
TOTAL REVENUES	\$ 2,716,940	\$ 2,021,257	\$ 695,683	74%
Personnel services	\$ 608,120	\$ 313,605	\$ 294,515	52%
Materials and services	754,894	482,602	272,292	64%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	360,000	356,446	3,554	99%
Transfers out	1,420,588	434,145	986,443	31%
TOTAL EXPENDITURES	\$ 3,188,452	\$ 1,636,159	\$ 1,552,293	51%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,661,000	\$ 1,896,325	\$ 764,675	71%
Investment revenue	172,000	133,013	38,987	77%
TOTAL REVENUES	\$ 2,833,000	\$ 2,029,338	\$ 803,662	72%
Transfers out	\$ 3,081,080	\$ 1,311,906	\$ 1,769,175	43%
TOTAL EXPENDITURES	\$ 3,081,080	\$ 1,311,906	\$ 1,769,175	43%
260 - Transit Fund				
Taxes	\$ 6,300,000	\$ 4,573,006	\$ 1,726,994	73%
Intergovernmental	2,757,000	2,240,179	516,821	81%
Charges for services	20,000	15,210	4,790	76%
Investment revenue	698,000	437,220	260,780	63%
Other revenues	21,000	21,671	(671)	103%
TOTAL REVENUES	\$ 9,796,000	\$ 7,287,285	\$ 2,508,715	74%
Personnel services	\$ 5,871,460	\$ 3,636,563	\$ 2,234,897	62%
Materials and services	2,914,658	2,030,409	884,249	70%
Capital outlay	1,158,000	64,731	1,093,269	6%
Transfers out	3,062,248	1,915,676	1,146,572	63%
TOTAL EXPENDITURES	\$ 13,006,366	\$ 7,647,379	\$ 5,358,987	59%
510 - Water Operating Fund				
Charges for services	\$ 10,864,000	\$ 7,230,655	\$ 3,633,345	67%
Investment revenue	412,000	391,623	20,377	95%
Other revenues	40,000	40,906	(906)	102%
TOTAL REVENUES	\$ 11,316,000	\$ 7,663,185	\$ 3,652,815	68%
Personnel services	\$ 753,650	\$ 373,885	\$ 379,765	50%
Materials and services	5,285,211	2,915,606	2,369,605	55%
Capital outlay	2,204,493	776,870	1,427,623	35%
Debt service	375,000	370,757	4,243	99%
Transfers out	3,700,814	1,326,678	2,374,136	36%
TOTAL EXPENDITURES	\$ 12,319,168	\$ 5,763,796	\$ 6,555,372	47%
520 - Sewer Operating Fund				
Charges for services	\$ 7,833,000	\$ 5,307,642	\$ 2,525,358	68%
Investment revenue	380,000	287,668	92,332	76%
Other revenues	31,500	20,221	11,279	64%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 19,344,500	\$ 6,215,531	\$ 13,128,969	32%
Personnel services	\$ 505,250	\$ 260,597	\$ 244,653	52%
Materials and services	4,729,522	2,762,738	1,966,784	58%
Capital outlay	114,850	49,362	65,488	43%
Debt service	2,886,000	359,469	2,526,531	12%
Transfers out	13,823,655	1,417,264	12,406,391	10%
TOTAL EXPENDITURES	\$ 22,059,277	\$ 4,849,431	\$ 17,209,847	22%
550 - Street Lighting Fund				
Charges for services	\$ 559,000	\$ 367,572	\$ 191,428	66%
Investment revenue	34,000	29,553	4,447	87%
TOTAL REVENUES	\$ 593,000	\$ 397,125	\$ 195,875	67%
Materials and services	\$ 367,290	\$ 166,992	\$ 200,298	45%
Transfers out	1,280,827	608,206	672,621	47%
TOTAL EXPENDITURES	\$ 1,648,117	\$ 775,198	\$ 872,919	47%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,581,000	\$ 2,417,538	\$ 1,163,463	68%
Investment revenue	242,000	178,010	63,990	74%
TOTAL REVENUES	\$ 3,823,000	\$ 2,595,548	\$ 1,227,452	68%
Personnel services	\$ 480,980	\$ 259,482	\$ 221,498	54%
Materials and services	848,994	474,231	374,763	56%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	325,000	321,317	3,683	99%
Transfers out	4,759,006	1,209,237	3,549,769	25%
TOTAL EXPENDITURES	\$ 6,458,830	\$ 2,313,629	\$ 4,145,201	36%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,500,000	\$ 1,310,930	\$ 1,189,071	52%
Investment revenue	27,000	120,101	(93,101)	445%
TOTAL REVENUES	\$ 2,527,000	\$ 1,431,031	\$ 1,095,969	57%
Materials and services	\$ 19,540	\$ 2,304	\$ 17,236	12%
Transfers out	3,573,177	1,109,535	2,463,642	31%
TOTAL EXPENDITURES	\$ 3,592,717	\$ 1,111,839	\$ 2,480,878	31%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ -	\$ -	-
Investment revenue	112,000	71,333	40,667	64%
TOTAL REVENUES	\$ 112,000	\$ 71,333	\$ 40,667	64%
346 - Roads SDC				
System Development Charges	\$ 2,100,000	\$ 2,758,675	\$ (658,675)	131%
Investment revenue	287,000	256,370	30,630	89%
TOTAL REVENUES	\$ 2,387,000	\$ 3,015,045	\$ (628,045)	126%
Materials and services	\$ 40,760	\$ 6,937	\$ 33,823	17%
Transfers out	8,213,181	228,170	7,985,011	3%
TOTAL EXPENDITURES	\$ 8,253,941	\$ 235,108	\$ 8,018,833	3%
396 - Parks SDC				
System Development Charges	\$ 1,320,000	\$ 1,185,128	\$ 134,872	90%
Investment revenue	77,000	71,687	5,313	93%
TOTAL REVENUES	\$ 1,397,000	\$ 1,256,815	\$ 140,185	90%
Materials and services	\$ 9,490	\$ 3,450	\$ 6,040	36%
Transfers out	918,557	81,875	836,682	9%
TOTAL EXPENDITURES	\$ 928,047	\$ 85,325	\$ 842,722	9%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 1,455,761	\$ (455,761)	146%
Investment revenue	65,000	69,676	(4,676)	107%
TOTAL REVENUES	\$ 1,065,000	\$ 1,525,437	\$ (460,437)	143%
Materials and services	\$ 14,570	\$ 3,642	\$ 10,928	25%
Debt service	453,000	450,724	2,276	99%
Transfers out	3,888,490	2,469,745	1,418,745	64%
TOTAL EXPENDITURES	\$ 4,356,060	\$ 2,924,111	\$ 1,431,949	67%
526 - Sewer SDC				
System Development Charges	\$ 1,000,000	\$ 1,012,453	\$ (12,453)	101%
Investment revenue	30,000	41,577	(11,577)	139%
TOTAL REVENUES	\$ 1,030,000	\$ 1,054,029	\$ (24,029)	102%
Materials and services	\$ 12,380	\$ 2,507	\$ 9,873	20%
Transfers out	1,751,531	670,142	1,081,389	38%
TOTAL EXPENDITURES	\$ 1,763,911	\$ 672,649	\$ 1,091,262	38%
576 - Stormwater SDC				
System Development Charges	\$ 170,000	\$ 262,068	\$ (92,068)	154%
Investment revenue	144,000	91,866	52,134	64%
TOTAL REVENUES	\$ 314,000	\$ 353,934	\$ (39,934)	113%
Materials and services	\$ 5,650	\$ 598	\$ 5,052	11%
Transfers out	647,645	145,515	502,130	22%
TOTAL EXPENDITURES	\$ 653,295	\$ 146,112	\$ 507,183	22%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
815 - Westside Capital Projects				
Investment revenue	\$ 224,000	\$ 150,089	\$ 73,911	67%
TOTAL REVENUES	\$ 224,000	\$ 150,089	\$ 73,911	67%
Materials and services	\$ 375,000	\$ 89,200	\$ 285,800	24%
Capital outlay	2,851,000	438,851	2,412,149	15%
TOTAL EXPENDITURES	\$ 3,226,000	\$ 528,051	\$ 2,697,949	16%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 14,000	\$ 14,683	\$ (683)	105%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 514,000	\$ 514,683	\$ (683)	100%
Materials and services	\$ 236,004	\$ 108,531	\$ 127,473	46%
TOTAL EXPENDITURES	\$ 866,004	\$ 108,531	\$ 757,473	13%
827 - Coffee Creek Debt Service				
Taxes	\$ 718,000	\$ 744,633	\$ (26,633)	104%
Investment revenue	29,000	15,338	13,662	53%
TOTAL REVENUES	\$ 747,000	\$ 759,971	\$ (12,971)	102%
Debt service	\$ 780,000	\$ 639,149	\$ 140,851	82%
TOTAL EXPENDITURES	\$ 780,000	\$ 639,149	\$ 140,851	82%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,174,100	\$ 832,882	\$ 341,218	71%
TOTAL REVENUES	\$ 1,174,100	\$ 832,882	\$ 341,218	71%
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
TOTAL EXPENDITURES	\$ 1,174,100	\$ -	\$ 1,174,100	0%