



# MAY Monthly Report

*FINANCE—The department where everyone counts*

- **BUDGET PRESENTATION:** Please let me know if you have any feedback or suggestions for changes to the budget presentation—either for at the Budget Committee or the Council Resolution.
- **GENERAL FUND:** As previously noted, the City's General Fund faces increasing strain due to rising operational costs, limited property tax growth, and aging infrastructure—especially in parks and public safety. To ensure long-term fiscal stability, the City is pursuing a two-fold strategy that balances sustainable new revenues with targeted cost-saving measures. Staff is working within this framework to guide upcoming discussions with Council.
  1. **Revenue Options:** Two potential revenue sources include a Parks Maintenance Fee or a voter-approved Local Option Levy. A Parks Maintenance Fee—charged monthly per household or equivalent unit (including multifamily, commercial, and industrial)—could fund park maintenance, public art, and urban forestry. Similar fees (\$5–\$22) are in place in Tigard, West Linn, Canby, and Tualatin. Alternatively, a Local Option Levy could support similar priorities through a property tax, as used in Tigard and Canby to supplement their permanent rates. A combined approach may ultimately be needed to ensure long-term General Fund stability.
  2. **Cost-Saving Initiatives:** The City's cost-saving efforts are focused on three key areas: enhancing operational efficiency, leveraging digital transformation, and managing resources sustainably.
    - A. Modernizing how residents interact with City Hall has been central to this strategy. Expanding digital access to services—available 24/7/365—has enhanced customer service standards and significantly reduced the need for in-person visits. In light of these advancements, the City is evaluating a shift from its current 45-hour walk-in customer service positioning with a 40-hour model. The adjustment would allow staff to better respond to growing digital service demands and improve overall efficiency.
    - B. The City's shift to digital-first operations has also helped reduce material, equipment, and energy costs. Phasing out redundant printers, outdated mailing systems, and underused office infrastructure cuts overhead. At the same time, energy-efficient upgrades—such as LED lighting and HVAC improvements lower utility expenses.
    - C. In addition, the City is reducing personnel costs through strategic attrition, preserving essential expertise and cross-training staff to ensure flexibility. This approach supports long-term goals while maintaining service quality.
- **UTILITY BILLING:** We've entered the final year of our current meter reading contract. Over the next year, we'll be evaluating our options: either continue with a similar contract or pivot to a hybrid model that positions us to upgrade to Advanced Metering Infrastructure (AMI). AMI would allow real-time access to meter data, enabling on-demand reads, remote service activation and shut-off, and quicker leak detection. These improvements could significantly enhance customer service, accelerate issue resolution, and free up staff time for other priorities.

That said, transitioning to AMI is a major investment. It would require upgrading meter registers, installing or leasing communication towers, purchasing new software, and possibly launching a new customer portal. This final contract extension provides us the time and flexibility to assess the benefits and costs of this potential shift and to plan carefully for the future of our metering system.

- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>110 - General Fund</b>				
Taxes	\$ 16,395,000	\$ 16,322,222	\$ 72,778	100%
Intergovernmental	3,299,090	3,095,874	203,216	94%
Licenses and permits	176,700	152,921	23,779	87%
Charges for services	439,822	416,130	23,692	95%
Fines and forfeitures	190,000	138,156	51,844	73%
Investment revenue	620,000	921,557	(301,557)	149%
Other revenues	704,070	158,620	545,450	23%
Transfers in	5,583,279	5,003,152	580,127	90%
<b>TOTAL REVENUES</b>	<b>\$ 27,407,961</b>	<b>\$ 26,208,632</b>	<b>\$ 1,199,329</b>	<b>96%</b>
Personnel services	\$ 13,336,720	\$ 10,155,042	\$ 3,181,678	76%
Materials and services	14,071,749	8,669,360	5,402,389	62%
Capital outlay	272,828	223,554	49,274	82%
Transfers out	11,906,770	6,776,141	5,130,629	57%
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,588,067</b>	<b>\$ 25,824,096</b>	<b>\$ 13,763,971</b>	<b>65%</b>
<b>610 - Fleet Fund</b>				
Charges for services	\$ 1,781,890	\$ 1,484,910	\$ 296,980	83%
Investment revenue	27,000	48,642	(21,642)	180%
<b>TOTAL REVENUES</b>	<b>\$ 1,808,890</b>	<b>\$ 1,533,552</b>	<b>\$ 275,338</b>	<b>85%</b>
Personnel services	\$ 1,059,030	\$ 829,198	\$ 229,832	78%
Materials and services	823,040	545,503	277,537	66%
Capital outlay	257,000	212,949	44,051	83%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,139,070</b>	<b>\$ 1,587,650</b>	<b>\$ 551,420</b>	<b>74%</b>
<b>230 - Building Inspection Fund</b>				
Licenses and permits	\$ 939,000	\$ 1,312,407	\$ (373,407)	140%
Investment revenue	140,000	134,562	5,438	96%
<b>TOTAL REVENUES</b>	<b>\$ 1,079,000</b>	<b>\$ 1,446,969</b>	<b>\$ (367,969)</b>	<b>134%</b>
Personnel services	\$ 1,027,800	\$ 768,120	\$ 259,680	75%
Materials and services	201,036	166,021	35,015	83%
Transfers out	368,400	307,000	61,400	83%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,597,236</b>	<b>\$ 1,241,141</b>	<b>\$ 356,095</b>	<b>78%</b>
<b>231 - Community Development Fund</b>				
Licenses and permits	\$ 668,567	\$ 665,465	\$ 3,102	100%
Charges for services	443,006	231,590	211,416	52%
Intergovernmental	265,000	10,000	255,000	4%
Investment revenue	70,000	100,371	(30,371)	143%
Transfers in	4,048,900	3,292,109	756,791	81%
<b>TOTAL REVENUES</b>	<b>\$ 5,495,473</b>	<b>\$ 4,301,958</b>	<b>\$ 1,193,515</b>	<b>78%</b>
Personnel services	\$ 3,976,150	\$ 3,061,138	\$ 915,012	77%
Materials and services	755,100	396,278	358,822	52%
Transfers out	860,186	555,818	304,368	65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,591,436</b>	<b>\$ 4,013,234</b>	<b>\$ 1,578,202</b>	<b>72%</b>
<b>240 - Road Operating Fund</b>				
Intergovernmental	\$ 2,249,000	\$ 1,855,903	\$ 393,097	83%
Investment revenue	91,500	31,656	59,844	35%
Other revenues	-	1,063	(1,063)	-
<b>TOTAL REVENUES</b>	<b>\$ 2,340,500</b>	<b>\$ 1,888,622</b>	<b>\$ 451,878</b>	<b>81%</b>
Personnel services	\$ 590,870	\$ 371,301	\$ 219,569	63%
Materials and services	760,312	617,814	142,498	81%
Capital outlay	342,000	307,648	34,352	90%
Debt service	360,000	356,443	3,557	99%
Transfers out	1,578,693	617,100	961,593	39%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,631,875</b>	<b>\$ 2,270,306</b>	<b>\$ 1,361,569</b>	<b>63%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>241 - Road Maintenance Fund</b>				
Charges for services	\$ 2,585,000	\$ 2,324,047	\$ 260,953	90%
Investment revenue	89,000	154,007	(65,007)	173%
<b>TOTAL REVENUES</b>	<b>\$ 2,674,000</b>	<b>\$ 2,478,055</b>	<b>\$ 195,945</b>	<b>93%</b>
Transfers out	\$ 2,842,830	\$ 2,041,825	\$ 801,005	72%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,842,830</b>	<b>\$ 2,041,825</b>	<b>\$ 801,005</b>	<b>72%</b>
<b>260 - Transit Fund</b>				
Taxes	\$ 6,200,000	\$ 5,121,555	\$ 1,078,445	83%
Intergovernmental	3,683,000	3,670,441	12,559	100%
Charges for services	20,000	16,602	3,398	83%
Investment revenue	640,000	701,760	(61,760)	110%
Other revenues	21,000	59,584	(38,584)	284%
<b>TOTAL REVENUES</b>	<b>\$ 10,564,000</b>	<b>\$ 9,569,942</b>	<b>\$ 994,058</b>	<b>91%</b>
Personnel services	\$ 5,611,270	\$ 3,520,951	\$ 2,090,319	63%
Materials and services	2,909,951	2,118,837	791,114	73%
Capital outlay	2,030,000	1,368,332	661,668	67%
Transfers out	5,044,080	4,470,404	573,676	89%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,595,301</b>	<b>\$ 11,478,524</b>	<b>\$ 4,116,777</b>	<b>74%</b>
<b>510 - Water Operating Fund</b>				
Charges for services	\$ 10,263,900	\$ 8,657,808	\$ 1,606,092	84%
Investment revenue	800,000	700,480	99,520	88%
Other revenues	40,000	48,984	(8,984)	122%
<b>TOTAL REVENUES</b>	<b>\$ 11,103,900</b>	<b>\$ 9,407,272</b>	<b>\$ 1,696,628</b>	<b>85%</b>
Personnel services	\$ 716,720	\$ 342,493	\$ 374,228	48%
Materials and services	5,935,766	3,603,425	2,332,341	61%
Capital outlay	1,518,500	164,703	1,353,797	11%
Debt service	375,000	370,754	4,246	99%
Transfers out	10,711,214	6,506,755	4,204,459	61%
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,257,200</b>	<b>\$ 10,988,129</b>	<b>\$ 8,269,071</b>	<b>57%</b>
<b>520 - Sewer Operating Fund</b>				
Charges for services	\$ 7,787,000	\$ 6,544,684	\$ 1,242,316	84%
Investment revenue	420,000	460,589	(40,589)	110%
Other revenues	31,500	34,988	(3,488)	111%
<b>TOTAL REVENUES</b>	<b>\$ 8,238,500</b>	<b>\$ 7,040,261</b>	<b>\$ 1,198,239</b>	<b>85%</b>
Personnel services	\$ 481,890	\$ 260,009	\$ 221,881	54%
Materials and services	4,239,192	2,903,427	1,335,765	68%
Capital outlay	230,000	-	230,000	0%
Debt service	2,880,000	376,436	2,503,564	13%
Transfers out	4,016,532	2,176,306	1,840,226	54%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,847,614</b>	<b>\$ 5,716,178</b>	<b>\$ 6,131,436</b>	<b>48%</b>
<b>550 - Street Lighting Fund</b>				
Charges for services	\$ 544,500	\$ 467,994	\$ 76,506	86%
Investment revenue	30,000	45,085	(15,085)	150%
<b>TOTAL REVENUES</b>	<b>\$ 574,500</b>	<b>\$ 516,079</b>	<b>\$ 58,421</b>	<b>90%</b>
Materials and services	\$ 331,310	\$ 226,399	\$ 104,911	68%
Transfers out	1,220,939	510,581	710,358	42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,552,249</b>	<b>\$ 736,980</b>	<b>\$ 815,269</b>	<b>47%</b>
<b>570 - Stormwater Operating Fund</b>				
Charges for services	\$ 3,527,500	\$ 2,994,004	\$ 533,496	85%
Investment revenue	230,000	241,665	(11,665)	105%
<b>TOTAL REVENUES</b>	<b>\$ 3,757,500</b>	<b>\$ 3,235,669</b>	<b>\$ 521,831</b>	<b>86%</b>
Personnel services	\$ 459,780	\$ 295,876	\$ 163,904	64%
Materials and services	852,592	525,014	327,578	62%
Debt service	842,000	836,423	5,577	99%
Transfers out	2,645,119	1,261,216	1,383,903	48%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,827,491</b>	<b>\$ 2,933,288</b>	<b>\$ 1,894,203</b>	<b>61%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>336 - Frog Pond Development</b>				
Licenses and permits	\$ 2,000,000	\$ 1,569,766	\$ 430,234	78%
Investment revenue	93,500	146,354	(52,854)	157%
<b>TOTAL REVENUES</b>	<b>\$ 2,093,500</b>	<b>\$ 1,716,120</b>	<b>\$ 377,380</b>	<b>82%</b>
Materials and services	\$ 32,560	\$ 2,597	\$ 29,963	8%
Transfers out	4,449,726	1,379,482	3,070,244	31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,482,286</b>	<b>\$ 1,382,080</b>	<b>\$ 3,100,206</b>	<b>31%</b>
<b>348 - Washington County TDT</b>				
Washington County TDT	\$ -	\$ 311,156	\$ (311,156)	-
Investment revenue	34,000	84,610	(50,610)	249%
<b>TOTAL REVENUES</b>	<b>\$ 34,000</b>	<b>\$ 395,766</b>	<b>\$ (361,766)</b>	<b>1164%</b>
<b>346 - Roads SDC</b>				
System Development Charges	\$ 900,000	\$ 3,328,935	\$ (2,428,935)	370%
Investment revenue	242,500	410,630	(168,130)	169%
<b>TOTAL REVENUES</b>	<b>\$ 1,142,500</b>	<b>\$ 3,739,565</b>	<b>\$ (2,597,065)</b>	<b>327%</b>
Materials and services	\$ 38,820	\$ 12,382	\$ 26,438	32%
Transfers out	10,893,557	3,733,676	7,159,881	34%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,932,377</b>	<b>\$ 3,746,058</b>	<b>\$ 7,186,319</b>	<b>34%</b>
<b>396 - Parks SDC</b>				
System Development Charges	\$ 825,000	\$ 643,586	\$ 181,414	78%
Investment revenue	43,500	90,854	(47,354)	209%
<b>TOTAL REVENUES</b>	<b>\$ 868,500</b>	<b>\$ 734,441</b>	<b>\$ 134,059</b>	<b>85%</b>
Materials and services	\$ 15,810	\$ 1,321	\$ 14,489	8%
Transfers out	1,348,447	419,654	928,793	31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,364,257</b>	<b>\$ 420,975</b>	<b>\$ 943,282</b>	<b>31%</b>
<b>516 - Water SDC</b>				
System Development Charges	\$ 1,000,000	\$ 1,396,229	\$ (396,229)	140%
Investment revenue	238,000	270,807	(32,807)	114%
<b>TOTAL REVENUES</b>	<b>\$ 1,238,000</b>	<b>\$ 1,667,036</b>	<b>\$ (429,036)</b>	<b>135%</b>
Materials and services	\$ 24,280	\$ 3,648	\$ 20,632	15%
Debt service	457,000	450,699	6,301	99%
Transfers out	9,262,103	5,719,918	3,542,185	62%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,743,383</b>	<b>\$ 6,174,265</b>	<b>\$ 3,569,118</b>	<b>63%</b>
<b>526 - Sewer SDC</b>				
System Development Charges	\$ 550,000	\$ 611,527	\$ (61,527)	111%
Investment revenue	31,500	56,842	(25,342)	180%
<b>TOTAL REVENUES</b>	<b>\$ 581,500</b>	<b>\$ 668,369</b>	<b>\$ (86,869)</b>	<b>115%</b>
Materials and services	\$ 20,640	\$ 1,324	\$ 19,316	6%
Transfers out	1,917,994	385,753	1,532,241	20%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,938,634</b>	<b>\$ 387,078</b>	<b>\$ 1,551,556</b>	<b>20%</b>
<b>576 - Stormwater SDC</b>				
System Development Charges	\$ 200,000	\$ 470,080	\$ (270,080)	235%
Investment revenue	77,500	138,948	(61,448)	179%
<b>TOTAL REVENUES</b>	<b>\$ 277,500</b>	<b>\$ 609,029</b>	<b>\$ (331,529)</b>	<b>219%</b>
Materials and services	\$ 5,380	\$ 1,813	\$ 3,567	34%
Transfers out	922,104	247,982	674,122	27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 927,484</b>	<b>\$ 249,796</b>	<b>\$ 677,688</b>	<b>27%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>805 - Year 2000 Capital Projects</b>				
Capital outlay	\$ 1,454,120	\$ 1,454,120	\$ 0	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,454,120</b>	<b>\$ 1,454,120</b>	<b>\$ 0</b>	<b>100%</b>
<b>810 - Westside Program Income</b>				
Investment revenue	\$ 5,000	\$ 5,202	\$ (202)	104%
<b>TOTAL REVENUES</b>	<b>\$ 5,000</b>	<b>\$ 5,202</b>	<b>\$ (202)</b>	<b>104%</b>
<b>815 - Westside Capital Projects</b>				
Investment revenue	\$ 128,500	\$ 228,979	\$ (100,479)	178%
<b>TOTAL REVENUES</b>	<b>\$ 128,500</b>	<b>\$ 228,979</b>	<b>\$ (100,479)</b>	<b>178%</b>
Materials and services	\$ 223,808	\$ 119,946	\$ 103,863	54%
Capital outlay	2,227,681	266,981	1,960,700	12%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,451,489</b>	<b>\$ 386,926</b>	<b>\$ 2,064,563</b>	<b>16%</b>
<b>825 - Coffee Creek Capital Projects</b>				
Investment revenue	\$ 2,500	\$ 16,156	\$ (13,656)	646%
Transfers in	500,000	-	500,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 502,500</b>	<b>\$ 16,156</b>	<b>\$ 486,344</b>	<b>3%</b>
Materials and services	\$ 136,004	\$ 113,670	\$ 22,334	84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 136,004</b>	<b>\$ 113,670</b>	<b>\$ 22,334</b>	<b>84%</b>
<b>827 - Coffee Creek Debt Service</b>				
Taxes	\$ 748,000	\$ 657,383	\$ 90,617	88%
Investment revenue	6,000	18,609	(12,609)	310%
<b>TOTAL REVENUES</b>	<b>\$ 754,000</b>	<b>\$ 675,992</b>	<b>\$ 78,008</b>	<b>90%</b>
Debt service	\$ 782,000	\$ 139,198	\$ 642,802	18%
<b>TOTAL EXPENDITURES</b>	<b>\$ 782,000</b>	<b>\$ 139,198</b>	<b>\$ 642,802</b>	<b>18%</b>
<b>830 - Wilsonville Investment Now Program</b>				
Taxes	\$ 1,056,000	\$ 950,686	\$ 105,314	90%
<b>TOTAL REVENUES</b>	<b>\$ 1,056,000</b>	<b>\$ 952,186</b>	<b>\$ 103,814</b>	<b>90%</b>
Materials and services	\$ 1,056,000	\$ 88,000	\$ 968,000	8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,056,000</b>	<b>\$ 88,000</b>	<b>\$ 968,000</b>	<b>8%</b>