



January Monthly Report

FINANCE—The department where everyone counts

- **Comparative Financial Analysis:** How do the City's finances compare to other nearby cities? This is a question that comes up from time to time. The answer isn't always straightforward, because cities provide different services. Among our local peers, Wilsonville is somewhat unique: the city directly manages water treatment, wastewater treatment, and transit services. In many other communities, these same services are handled by separate districts, such as TriMet, Tualatin Valley Water District, Clean Water Services (Washington County), or Clackamas County Water Environmental Services (WES).

These differences show up in a city's financial picture—net equity, liquidity, debt, and operating budgets. At the end of fiscal year (FY) 2025, Wilsonville's net position was \$631.6 million, compared with \$235.7 million in Tualatin and \$330.8 million in West Linn. Budgetarily Wilsonville bears the full upfront operational cost of running these services, which isn't the case elsewhere. Additionally, for comparative purposes, it's also not as simple as removing these departments' budgets to achieve some level of comparative homogeneity, because support functions like Administration, Accounting, Legal, Information Technology (IT), Human Resource (HR), and engineering service levels are interdependent with those service operations but are accounted for as stand alone departments in the General Fund and Community Development (CD) Fund.

Meaningful comparisons of revenue and spending require accounting for these differences. Raw budget totals or per-capita figures alone don't give the full picture; understanding each city's responsibilities and structure is essential for accurate, apples-to-apples comparisons.

- **UTILITY BILLING:** The monthly streetlighting utility fee pays for the system's electricity, maintenance, improvements. The current fee structure was created decades ago and is based on light fixture type and either dwelling units or number of employees. Over time, this system has become increasingly difficult to manage as most lights have been converted to LED, the original loans are paid off, fixture styles have changed, and many fixtures now look the same. Neighborhoods often have a mix of light types leading to inconsistent and inequitable charges that no longer reflect actual costs.

For these reasons, staff is exploring a flat street lighting fee that is agnostic to fixture type. This approach would be simpler to administer, more consistent across neighborhoods, and more equitable for account holders, while recognizing that everyone benefits from well-lit streets and walkways. Staff aims to present to Council some options before the fiscal year end.

- **Year-end Tax Reporting:** January unfolded as a busy month for payroll duties, as W-2s and wage reports made their quiet journey to the Social Security Administration, Oregon Department of Revenue, and the City of Portland (for Metro Housing). Employee distributions followed, reaching staff by email and mail, a small but essential ritual that marked the passage of another tax year, closing its chapter smoothly and on schedule. .

- **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	\$ 12,984,414	\$ 4,544,086	74%
Intergovernmental	3,254,985	2,160,420	1,094,565	66%
Licenses and permits	171,700	113,900	57,800	66%
Charges for services	384,102	243,982	140,120	64%
Fines and forfeitures	180,000	100,020	79,980	56%
Investment revenue	531,000	509,090	21,910	96%
Other revenues	675,650	628,137	47,513	93%
Transfers in	6,477,241	3,185,161	3,292,080	49%
TOTAL REVENUES	\$ 29,203,178	\$ 19,925,124	\$ 9,278,054	68%
Personnel services	\$ 14,095,430	\$ 7,090,362	\$ 7,005,068	50%
Materials and services	14,992,012	7,366,705	7,625,307	49%
Capital outlay	135,000	81,091	53,909	60%
Transfers out	6,049,658	1,648,449	4,401,209	27%
TOTAL EXPENDITURES	\$ 35,272,100	\$ 16,186,607	\$ 19,085,493	46%
610 - Fleet Fund				
Charges for services	\$ 1,933,368	\$ 1,127,798	\$ 805,570	58%
Investment revenue	48,000	30,361	17,639	63%
TOTAL REVENUES	\$ 1,981,368	\$ 1,176,324	\$ 805,044	59%
Personnel services	\$ 1,155,130	\$ 567,703	\$ 587,427	49%
Materials and services	840,440	392,825	447,615	47%
Capital outlay	532,000	162,543	369,457	31%
TOTAL EXPENDITURES	\$ 2,527,570	\$ 1,123,071	\$ 1,404,499	44%
230 - Building Inspection Fund				
Licenses and permits	\$ 952,000	\$ 702,506	\$ 249,494	74%
Investment revenue	157,000	108,160	48,840	69%
TOTAL REVENUES	\$ 1,109,000	\$ 810,665	\$ 298,335	73%
Personnel services	\$ 1,148,520	\$ 501,251	\$ 647,269	44%
Materials and services	243,155	120,409	122,746	50%
Transfers out	422,808	246,638	176,170	58%
TOTAL EXPENDITURES	\$ 1,814,483	\$ 868,299	\$ 946,184	48%
231 - Community Development Fund				
Licenses and permits	\$ 446,718	\$ 514,663	\$ (67,945)	115%
Charges for services	457,002	182,767	274,235	40%
Intergovernmental	598,995	100,000	498,995	17%
Investment revenue	93,000	72,072	20,928	77%
Transfers in	4,627,515	2,670,519	1,956,996	58%
TOTAL REVENUES	\$ 6,223,230	\$ 3,540,021	\$ 2,683,209	57%
Personnel services	\$ 3,995,690	\$ 1,957,632	\$ 2,038,058	49%
Materials and services	1,031,820	498,285	533,535	48%
Transfers out	1,170,209	493,400	676,809	42%
TOTAL EXPENDITURES	\$ 6,197,719	\$ 2,949,317	\$ 3,248,402	48%
240 - Road Operating Fund				
Intergovernmental	\$ 2,181,000	\$ 1,121,818	\$ 1,059,182	51%
Investment revenue	26,000	25,754	246	99%
Transfers in	509,940	493,273	16,667	97%
TOTAL REVENUES	\$ 2,716,940	\$ 1,640,845	\$ 1,076,095	60%
Personnel services	\$ 608,120	\$ 229,664	\$ 378,456	38%
Materials and services	754,894	415,408	339,486	55%
Capital outlay	44,850	-	44,850	0%
Debt service	360,000	356,446	3,554	99%
Transfers out	1,420,588	336,395	1,084,193	24%
TOTAL EXPENDITURES	\$ 3,188,452	\$ 1,337,914	\$ 1,850,538	42%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,661,000	\$ 1,421,710	\$ 1,239,290	53%
Investment revenue	172,000	124,183	47,817	72%
TOTAL REVENUES	\$ 2,833,000	\$ 1,545,893	\$ 1,287,107	55%
Transfers out	\$ 3,081,080	\$ 1,288,830	\$ 1,792,250	42%
TOTAL EXPENDITURES	\$ 3,081,080	\$ 1,288,830	\$ 1,792,250	42%
260 - Transit Fund				
Taxes	\$ 6,300,000	\$ 3,108,363	\$ 3,191,637	49%
Intergovernmental	2,757,000	1,483,165	1,273,835	54%
Charges for services	20,000	12,098	7,902	60%
Investment revenue	698,000	409,263	288,737	59%
Other revenues	21,000	8,374	12,626	40%
TOTAL REVENUES	\$ 9,796,000	\$ 5,021,262	\$ 4,774,738	51%
Personnel services	\$ 5,871,460	\$ 2,608,445	\$ 3,263,015	44%
Materials and services	2,914,658	1,609,246	1,305,412	55%
Capital outlay	1,158,000	33,199	1,124,801	3%
Transfers out	3,062,248	1,759,993	1,302,255	57%
TOTAL EXPENDITURES	\$ 13,006,366	\$ 6,010,883	\$ 6,995,483	46%
510 - Water Operating Fund				
Charges for services	\$ 10,864,000	\$ 6,382,350	\$ 4,481,650	59%
Investment revenue	412,000	364,232	47,768	88%
Other revenues	40,000	37,496	2,504	94%
TOTAL REVENUES	\$ 11,316,000	\$ 6,784,078	\$ 4,531,922	60%
Personnel services	\$ 753,650	\$ 263,999	\$ 489,651	35%
Materials and services	5,285,211	2,600,862	2,684,349	49%
Capital outlay	2,204,493	457,822	1,746,671	21%
Debt service	375,000	370,757	4,243	99%
Transfers out	3,700,814	1,036,903	2,663,911	28%
TOTAL EXPENDITURES	\$ 12,319,168	\$ 4,730,343	\$ 7,588,825	38%
520 - Sewer Operating Fund				
Charges for services	\$ 7,833,000	\$ 4,051,245	\$ 3,781,755	52%
Investment revenue	380,000	267,106	112,894	70%
Other revenues	31,500	15,129	16,371	48%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 19,344,500	\$ 4,933,480	\$ 14,411,020	26%
Personnel services	\$ 505,250	\$ 211,150	\$ 294,100	42%
Materials and services	4,729,522	2,150,539	2,578,983	45%
Capital outlay	114,850	-	114,850	0%
Debt service	2,886,000	359,469	2,526,531	12%
Transfers out	13,823,655	1,083,629	12,740,026	8%
TOTAL EXPENDITURES	\$ 22,059,277	\$ 3,804,787	\$ 18,254,490	17%
550 - Street Lighting Fund				
Charges for services	\$ 559,000	\$ 274,566	\$ 284,434	49%
Investment revenue	34,000	27,517	6,483	81%
TOTAL REVENUES	\$ 593,000	\$ 302,083	\$ 290,917	51%
Materials and services	\$ 367,290	\$ 123,502	\$ 243,788	34%
Transfers out	1,280,827	79,514	1,201,313	6%
TOTAL EXPENDITURES	\$ 1,648,117	\$ 203,016	\$ 1,445,101	12%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,581,000	\$ 1,810,373	\$ 1,770,627	51%
Investment revenue	242,000	166,004	75,996	69%
TOTAL REVENUES	\$ 3,823,000	\$ 1,976,377	\$ 1,846,623	52%
Personnel services	\$ 480,980	\$ 184,312	\$ 296,668	38%
Materials and services	848,994	380,189	468,805	45%
Capital outlay	44,850	-	44,850	0%
Debt service	325,000	321,317	3,683	99%
Transfers out	4,759,006	910,154	3,848,852	19%
TOTAL EXPENDITURES	\$ 6,458,830	\$ 1,795,973	\$ 4,662,857	28%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,500,000	\$ 986,120	\$ 1,513,881	39%
Investment revenue	27,000	112,148	(85,148)	415%
TOTAL REVENUES	\$ 2,527,000	\$ 1,098,268	\$ 1,428,732	43%
Materials and services	\$ 19,540	\$ 2,304	\$ 17,236	12%
Transfers out	3,573,177	635,986	2,937,191	18%
TOTAL EXPENDITURES	\$ 3,592,717	\$ 638,290	\$ 2,954,427	18%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ -	\$ -	-
Investment revenue	112,000	66,616	45,384	59%
TOTAL REVENUES	\$ 112,000	\$ 66,616	\$ 45,384	59%
346 - Roads SDC				
System Development Charges	\$ 2,100,000	\$ 2,602,777	\$ (502,777)	124%
Investment revenue	287,000	236,748	50,252	82%
TOTAL REVENUES	\$ 2,387,000	\$ 2,839,525	\$ (452,525)	119%
Materials and services	\$ 40,760	\$ 6,937	\$ 33,823	17%
Transfers out	8,213,181	170,266	8,042,915	2%
TOTAL EXPENDITURES	\$ 8,253,941	\$ 177,203	\$ 8,076,738	2%
396 - Parks SDC				
System Development Charges	\$ 1,320,000	\$ 1,072,680	\$ 247,320	81%
Investment revenue	77,000	65,647	11,353	85%
TOTAL REVENUES	\$ 1,397,000	\$ 1,138,327	\$ 258,673	81%
Materials and services	\$ 9,490	\$ 3,450	\$ 6,040	36%
Transfers out	918,557	55,393	863,164	6%
TOTAL EXPENDITURES	\$ 928,047	\$ 58,843	\$ 869,204	6%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 1,312,692	\$ (312,692)	131%
Investment revenue	65,000	65,610	(610)	101%
TOTAL REVENUES	\$ 1,065,000	\$ 1,378,302	\$ (313,302)	129%
Materials and services	\$ 14,570	\$ 3,642	\$ 10,928	25%
Debt service	453,000	450,724	2,276	99%
Transfers out	3,888,490	2,139,896	1,748,594	55%
TOTAL EXPENDITURES	\$ 4,356,060	\$ 2,594,262	\$ 1,761,798	60%
526 - Sewer SDC				
System Development Charges	\$ 1,000,000	\$ 941,375	\$ 58,626	94%
Investment revenue	30,000	38,639	(8,639)	129%
TOTAL REVENUES	\$ 1,030,000	\$ 980,013	\$ 49,987	95%
Materials and services	\$ 12,380	\$ 2,507	\$ 9,873	20%
Transfers out	1,751,531	652,100	1,099,431	37%
TOTAL EXPENDITURES	\$ 1,763,911	\$ 654,606	\$ 1,109,305	37%
576 - Stormwater SDC				
System Development Charges	\$ 170,000	\$ 230,280	\$ (60,280)	135%
Investment revenue	144,000	85,630	58,370	59%
TOTAL REVENUES	\$ 314,000	\$ 315,909	\$ (1,909)	101%
Materials and services	\$ 5,650	\$ 598	\$ 5,052	11%
Transfers out	647,645	95,211	552,434	15%
TOTAL EXPENDITURES	\$ 653,295	\$ 95,809	\$ 557,486	15%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
815 - Westside Capital Projects				
Investment revenue	\$ 224,000	\$ 140,518	\$ 83,482	63%
TOTAL REVENUES	\$ 224,000	\$ 140,518	\$ 83,482	63%
Materials and services	\$ 375,000	\$ 65,425	\$ 309,576	17%
Capital outlay	2,851,000	296,007	2,554,993	10%
TOTAL EXPENDITURES	\$ 3,226,000	\$ 361,432	\$ 2,864,568	11%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 14,000	\$ 13,369	\$ 631	95%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 514,000	\$ 513,369	\$ 631	100%
Materials and services	\$ 236,004	\$ 81,402	\$ 154,602	34%
TOTAL EXPENDITURES	\$ 866,004	\$ 81,402	\$ 784,602	9%
827 - Coffee Creek Debt Service				
Taxes	\$ 718,000	\$ 727,498	\$ (9,498)	101%
Investment revenue	29,000	13,756	15,244	47%
TOTAL REVENUES	\$ 747,000	\$ 741,254	\$ 5,746	99%
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	\$ 809,502	\$ 364,598	69%
TOTAL REVENUES	\$ 1,174,100	\$ 809,502	\$ 364,598	69%
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
TOTAL EXPENDITURES	\$ 1,174,100	\$ -	\$ 1,174,100	0%