



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% |