October

Monthly Report

FINANCE—The department where everyone counts

- **PROPERTY TAX :** The City has received its property tax certifications for fiscal year (FY) 2025–26 collections from both Washington and Clackamas County Assessors. For the City's General Fund, the total combined certified amount is **$12,826,245**, representing a **4% increase** over the prior year—reflecting healthy growth, though slightly below the average year-over-year increases seen in recent years. This growth is also somewhat lower than the **5.0%–5.5%** range previously estimated by the County.

  Certified taxes are based on assessed value. Assessed value increased **4.1%** over the prior year in the portion of the City within **Clackamas County** (to **$4.8 billion**) and **5.5%** in the **Washington County** portion (to **$448 million**). The City's **total assessed value** is **$5.2 billion**.

- **UTITLITIES / STREETLIGHT SERVICE CHARGE:** All accounts are billed based on the lighting fixture type. Multifamily is multiplied by the number of dwellings and non-residential are multiplied by employee count, requiring time-consuming manual reconciliation of utility and business license data. Multi-location licenses, multi-tenant accounts, nonprofits, and new subdivisions add complexity. Staff is exploring options for a revenue- and fee -neutral simplification: a uniform residential rate, continued unit-based multifamily charges, and non-residential fees based on impervious surface or trip generation. This approach would reduce workload, minimize annual fluctuations, and provide clearer, more transparent billing for customers. More to come soon.

- **UTILITIES / RATE INDEXING:** Every city approaches rate indexing a bit differently. This variation is typical, as each community has unique infrastructure lifecycles, expansion plans, and maintenance needs. Cities often index utility fees between major comprehensive rate studies to keep pace with inflation and construction cost increases, avoid sudden, large rate hikes, and maintain financial stability for capital improvement programs (CIPs).

  In the region, cities such as **Tualatin, Lake Oswego, and Sherwood** apply annual indexing as part of a yearly resolution that adjusts a wide range of fees. **Sherwood**, for example, implements a standardized **2% increase** across many of its fees each year.

  Depending on the outcome of current discussions regarding **Water and Storm fees**, another area that could be considered for indexing is the **City's water rates**, which have not been adjusted since **May 1, 2023**.

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

City of Wilsonville - Fund Summaries
Reporting Month: Oct FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
110 - General Fund					
	Taxes	$ 17,528,500	$ 409,598	$ 17,118,902	*2%*
	Intergovernmental	3,254,985	211,122	3,043,863	*6%*
	Licenses and permits	171,700	110,193	61,507	*64%*
	Charges for services	384,102	159,929	224,173	*42%*
	Fines and forfeitures	180,000	56,110	123,890	*31%*
	Investment revenue	531,000	253,374	277,626	*48%*
	Other revenues	675,650	558,475	117,175	*83%*
	Transfers in	6,477,241	1,894,123	4,583,118	*29%*
	TOTAL REVENUES	**$ 29,203,178**	**$ 3,652,923**	**$ 25,550,255**	***13%***
	Personnel services	$ 14,095,430	$ 4,043,242	$ 10,052,188	*29%*
	Materials and services	14,992,012	4,029,863	10,962,149	*27%*
	Capital outlay	135,000	77,480	57,520	*57%*
	Transfers out	6,049,658	133,140	5,916,518	*2%*
	TOTAL EXPENDITURES	**$ 35,272,100**	**$ 8,283,725**	**$ 26,988,375**	***23%***
610 - Fleet Fund					
	Charges for services	$ 1,933,368	$ 644,456	$ 1,288,912	*33%*
	Investment revenue	48,000	15,488	32,512	*32%*
	TOTAL REVENUES	**$ 1,981,368**	**$ 672,009**	**$ 1,309,359**	***34%***
	Personnel services	$ 1,155,130	$ 304,862	$ 850,268	*26%*
	Materials and services	840,440	273,922	566,518	*33%*
	Capital outlay	532,000	67,900	464,100	*13%*
	TOTAL EXPENDITURES	**$ 2,527,570**	**$ 646,684**	**$ 1,880,886**	***26%***
230 - Building Inspection Fund					
	Licenses and permits	$ 952,000	$ 353,250	$ 598,750	*37%*
	Investment revenue	157,000	57,911	99,089	*37%*
	TOTAL REVENUES	**$ 1,109,000**	**$ 411,160**	**$ 697,840**	***37%***
	Personnel services	$ 1,148,520	$ 275,823	$ 872,697	*24%*
	Materials and services	243,155	25,512	217,643	*10%*
	Transfers out	422,808	140,936	281,872	*33%*
	TOTAL EXPENDITURES	**$ 1,814,483**	**$ 442,271**	**$ 1,372,212**	***24%***
231 - Community Development Fund					
	Licenses and permits	$ 446,718	$ 323,992	$ 122,726	*73%*
	Charges for services	457,002	75,297	381,705	*16%*
	Intergovernmental	598,995	-	598,995	*0%*
	Investment revenue	93,000	34,955	58,045	*38%*
	Transfers in	4,627,515	887,920	3,739,595	*19%*
	TOTAL REVENUES	**$ 6,223,230**	**$ 1,322,164**	**$ 4,901,066**	***21%***
	Personnel services	$ 3,995,690	$ 1,146,021	$ 2,849,669	*29%*
	Materials and services	1,031,820	220,793	811,027	*21%*
	Transfers out	1,170,209	224,800	945,409	*19%*
	TOTAL EXPENDITURES	**$ 6,197,719**	**$ 1,591,614**	**$ 4,606,105**	***26%***
240 - Road Operating Fund					
	Intergovernmental	$ 2,181,000	$ 338,892	$ 1,842,108	*16%*
	Investment revenue	26,000	12,452	13,548	*48%*
	Transfers in	509,940	13,333	496,607	*3%*
	TOTAL REVENUES	**$ 2,716,940**	**$ 364,677**	**$ 2,352,263**	***13%***
	Personnel services	$ 608,120	$ 134,256	$ 473,864	*22%*
	Materials and services	754,894	227,952	526,942	*30%*
	Capital outlay	44,850	-	44,850	*0%*
	Debt service	360,000	41,603	318,397	*12%*
	Transfers out	1,420,588	122,602	1,297,986	*9%*
	TOTAL EXPENDITURES	**$ 3,188,452**	**$ 526,413**	**$ 2,662,039**	***17%***

City of Wilsonville - Fund Summaries
Reporting Month: Oct FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
241 - Road Maintenance Fund					
	Charges for services	$ 2,661,000	$ 710,932	$ 1,950,068	*27%*
	Investment revenue	172,000	63,341	108,659	*37%*
	TOTAL REVENUES	**$ 2,833,000**	**$ 774,273**	**$ 2,058,727**	***27%***
	Transfers out	$ 3,081,080	$ 274,012	$ 2,807,068	*9%*
	TOTAL EXPENDITURES	**$ 3,081,080**	**$ 274,012**	**$ 2,807,068**	***9%***
260 - Transit Fund					
	Taxes	$ 6,300,000	$ 418,627	$ 5,881,373	*7%*
	Intergovernmental	2,757,000	36,054	2,720,946	*1%*
	Charges for services	20,000	6,508	13,492	*33%*
	Investment revenue	698,000	212,865	485,135	*30%*
	Other revenues	21,000	4,049	16,951	*19%*
	TOTAL REVENUES	**$ 9,796,000**	**$ 678,103**	**$ 9,117,897**	***7%***
	Personnel services	$ 5,871,460	$ 1,429,822	$ 4,441,638	*24%*
	Materials and services	2,914,658	829,494	2,085,164	*28%*
	Capital outlay	1,158,000	2,539	1,155,461	*0%*
	Transfers out	3,062,248	1,311,251	1,750,997	*43%*
	TOTAL EXPENDITURES	**$ 13,006,366**	**$ 3,573,106**	**$ 9,433,260**	***27%***
510 - Water Operating Fund					
	Charges for services	$ 10,864,000	$ 4,300,717	$ 6,563,283	*40%*
	Investment revenue	412,000	173,570	238,430	*42%*
	Other revenues	40,000	11,502	28,498	*29%*
	TOTAL REVENUES	**$ 11,316,000**	**$ 4,485,789**	**$ 6,830,211**	***40%***
	Personnel services	$ 753,650	$ 133,948	$ 619,702	*18%*
	Materials and services	5,285,211	773,327	4,511,884	*15%*
	Capital outlay	2,204,493	135,724	2,068,769	*6%*
	Debt service	375,000	43,273	331,727	*12%*
	Transfers out	3,700,814	463,439	3,237,375	*13%*
	TOTAL EXPENDITURES	**$ 12,319,168**	**$ 1,549,712**	**$ 10,769,456**	***13%***
520 - Sewer Operating Fund					
	Charges for services	$ 7,833,000	$ 2,026,700	$ 5,806,300	*26%*
	Investment revenue	380,000	134,003	245,997	*35%*
	Other revenues	31,500	7,490	24,010	*24%*
	Loan proceeds	10,500,000	-	10,500,000	*0%*
	Transfers in	600,000	-	600,000	*0%*
	TOTAL REVENUES	**$ 19,344,500**	**$ 2,168,194**	**$ 17,176,306**	***11%***
	Personnel services	$ 505,250	$ 137,266	$ 367,984	*27%*
	Materials and services	4,729,522	943,963	3,785,559	*20%*
	Capital outlay	114,850	-	114,850	*0%*
	Debt service	2,886,000	29,456	2,856,544	*1%*
	Transfers out	13,823,655	791,134	13,032,521	*6%*
	TOTAL EXPENDITURES	**$ 22,059,277**	**$ 1,901,820**	**$ 20,157,457**	***9%***
550 - Street Lighting Fund					
	Charges for services	$ 559,000	$ 140,957	$ 418,043	*25%*
	Investment revenue	34,000	13,768	20,232	*40%*
	TOTAL REVENUES	**$ 593,000**	**$ 154,725**	**$ 438,275**	***26%***
	Materials and services	$ 367,290	$ 56,868	$ 310,422	*15%*
	Transfers out	1,280,827	59,750	1,221,077	*5%*
	TOTAL EXPENDITURES	**$ 1,648,117**	**$ 116,618**	**$ 1,531,499**	***7%***
570 - Stormwater Operating Fund					
	Charges for services	$ 3,581,000	$ 905,387	$ 2,675,613	*25%*
	Investment revenue	242,000	82,843	159,157	*34%*
	TOTAL REVENUES	**$ 3,823,000**	**$ 988,230**	**$ 2,834,770**	***26%***
	Personnel services	$ 480,980	$ 91,258	$ 389,722	*19%*
	Materials and services	848,994	122,986	726,008	*14%*
	Capital outlay	44,850	-	44,850	*0%*
	Debt service	325,000	37,504	287,496	*12%*
	Transfers out	4,759,006	453,898	4,305,108	*10%*
	TOTAL EXPENDITURES	**$ 6,458,830**	**$ 705,646**	**$ 5,753,184**	***11%***

City of Wilsonville - SDC Fund Summaries
Reporting Month: Oct FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
336 - Frog Pond Development					
	Licenses and permits	$ 2,500,000	$ 480,860	$ 2,019,141	*19%*
	Investment revenue	27,000	55,899	(28,899)	*207%*
	TOTAL REVENUES	**$ 2,527,000**	**$ 536,758**	**$ 1,990,242**	***21%***
	Materials and services	$ 19,540	$ -	$ 19,540	*0%*
	Transfers out	3,573,177	65,805	3,507,372	*2%*
	TOTAL EXPENDITURES	**$ 3,592,717**	**$ 65,805**	**$ 3,526,912**	***2%***
348 - Washington County TDT					
	Washington County TDT	$ -	$ -	$ -	-
	Investment revenue	112,000	33,759	78,241	*30%*
	TOTAL REVENUES	**$ 112,000**	**$ 33,759**	**$ 78,241**	***30%***
346 - Roads SDC					
	System Development Charges	$ 2,100,000	$ 628,105	$ 1,471,895	*30%*
	Investment revenue	287,000	116,182	170,818	*40%*
	TOTAL REVENUES	**$ 2,387,000**	**$ 744,287**	**$ 1,642,713**	***31%***
	Materials and services	$ 40,760	$ -	$ 40,760	*0%*
	Transfers out	8,213,181	78,436	8,134,745	*1%*
	TOTAL EXPENDITURES	**$ 8,253,941**	**$ 78,436**	**$ 8,175,505**	***1%***
396 - Parks SDC					
	System Development Charges	$ 1,320,000	$ 113,433	$ 1,206,567	*9%*
	Investment revenue	77,000	31,455	45,545	*41%*
	TOTAL REVENUES	**$ 1,397,000**	**$ 144,889**	**$ 1,252,111**	***10%***
	Materials and services	$ 9,490	$ -	$ 9,490	*0%*
	Transfers out	918,557	5,003	913,554	*1%*
	TOTAL EXPENDITURES	**$ 928,047**	**$ 5,003**	**$ 923,044**	***1%***
516 - Water SDC					
	System Development Charges	$ 1,000,000	$ 292,284	$ 707,716	*29%*
	Investment revenue	65,000	40,287	24,713	*62%*
	TOTAL REVENUES	**$ 1,065,000**	**$ 332,571**	**$ 732,429**	***31%***
	Materials and services	$ 14,570	$ -	$ 14,570	*0%*
	Debt service	453,000	76,512	376,488	*17%*
	Transfers out	3,888,490	1,536,385	2,352,105	*40%*
	TOTAL EXPENDITURES	**$ 4,356,060**	**$ 1,612,897**	**$ 2,743,163**	***37%***
526 - Sewer SDC					
	System Development Charges	$ 1,000,000	$ 122,488	$ 877,513	*12%*
	Investment revenue	30,000	18,348	11,652	*61%*
	TOTAL REVENUES	**$ 1,030,000**	**$ 140,835**	**$ 889,165**	***14%***
	Materials and services	$ 12,380	$ -	$ 12,380	*0%*
	Transfers out	1,751,531	31,750	1,719,781	*2%*
	TOTAL EXPENDITURES	**$ 1,763,911**	**$ 31,750**	**$ 1,732,161**	***2%***
576 - Stormwater SDC					
	System Development Charges	$ 170,000	$ 30,983	$ 139,017	*18%*
	Investment revenue	144,000	43,293	100,707	*30%*
	TOTAL REVENUES	**$ 314,000**	**$ 74,276**	**$ 239,724**	***24%***
	Materials and services	$ 5,650	$ -	$ 5,650	*0%*
	Transfers out	647,645	35,347	612,298	*5%*
	TOTAL EXPENDITURES	**$ 653,295**	**$ 35,347**	**$ 617,948**	***5%***

City of Wilsonville - URA Fund Summaries
Reporting Month: Oct FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
815 - Westside Capital Projects					
	Investment revenue	$ 224,000	$ 72,240	$ 151,760	*32%*
	TOTAL REVENUES	**$ 224,000**	**$ 72,240**	**$ 151,760**	***32%***
	Materials and services	$ 375,000	$ 19,426	$ 355,575	*5%*
	Capital outlay	2,851,000	100,697	2,750,303	*4%*
	TOTAL EXPENDITURES	**$ 3,226,000**	**$ 120,122**	**$ 3,105,878**	***4%***
825 - Coffee Creek Capital Projects					
	Investment revenue	$ 14,000	$ 4,312	$ 9,688	*31%*
	Transfers in	500,000	500,000	-	*100%*
	TOTAL REVENUES	**$ 514,000**	**$ 504,312**	**$ 9,688**	***98%***
	Materials and services	$ 236,004	$ 45,901	$ 190,103	*19%*
	TOTAL EXPENDITURES	**$ 866,004**	**$ 45,901**	**$ 820,103**	***5%***
827 - Coffee Creek Debt Service					
	Taxes	$ 718,000	$ 2,971	$ 715,029	*0%*
	Investment revenue	29,000	7,912	21,088	*27%*
	TOTAL REVENUES	**$ 747,000**	**$ 10,883**	**$ 736,117**	***1%***
	Debt service	$ 780,000	$ 500,000	$ 280,000	*64%*
	TOTAL EXPENDITURES	**$ 780,000**	**$ 500,000**	**$ 280,000**	***64%***
830 - Wilsonville Investment Now Program					
	Taxes	$ 1,174,100	$ 3,228	$ 1,170,872	*0%*
	TOTAL REVENUES	**$ 1,174,100**	**$ 3,228**	**$ 1,170,872**	***0%***
	Materials and services	$ 1,174,100	$ -	$ 1,174,100	*0%*
	TOTAL EXPENDITURES	**$ 1,174,100**	**$ -**	**$ 1,174,100**	***0%***