



# SEPTEMBER Monthly Report

*FINANCE—The department where everyone counts*

**Department Partnership:** The Finance Department is working closely with the Parks & Recreation Department to prepare for a presentation to Council in late November, which will address Parks departmental priorities, financial challenges, and proposed solutions. This discussion led by Parks in partnership with **FCS Consulting Group** will also reflect the broader financial landscape of the City's General Fund. The City of Wilsonville's General Fund, primarily supported by property tax revenue, funds essential public services including police, parks, the library, and administration. However, the City faces growing structural challenges: Property taxes are constrained by Oregon's Measures 5 and 50, which limit growth to 3% annually on the Maximum Assessed Value (MAV) plus revenue from new construction. For fiscal year (FY) 2025–26, the City anticipates \$12.6 million in property tax revenue, based on the permanent rate of \$2.5206 per \$1,000 of assessed value.

Beyond a one time revenue spike from the Tualatin Valley Water District (TVWD) lease payoff in FY 2026-27, the General Fund's projected expenses will exceed its revenue over the next five years. This is due to rising costs in critical areas such as parks capital improvements (including field lighting, water features, facility repairs, etc.), general maintenance, and escalating police contract expenses. Additionally, the City will be taking on an additional 26 acres of parks, trails, and open spaces in the next three (3) years. Without new revenue sources or cost saving strategies, a General Fund balance will be unsustainable. To address this, the City must consider alternative revenue sources like a local option levy, new utility fees (e.g., Parks Maintenance Fee), and other creative measures. Operational efficiencies and potentially adjusting service levels along the way will also be necessary to manage costs and ensure sustainability. For example, the City for FY 2025-26 budgetarily reduced staffing in its Planning Department and is continuing to evaluate staffing levels and organizational structure across all departments, particularly as we plan for FY 26-27 budgeting.

**High-efficiency operator:** Wilsonville continues to deliver high quality public services while maintaining a relatively low property tax burden, both key factors in the City's appeal to residents and businesses. Permanent property tax rates in the region range from \$4.6180 per \$1,000 of assessed value in Beaverton to \$2.1200 in West Linn. Wilsonville's permanent property tax rate is \$2.5206 per \$1,000 of assessed value, a rate established in 1998. Some cities also impose local option levies in addition to their permanent tax rates.

Additionally there is a growing reliance on fees. Cities in Oregon are increasingly relying on fees and charges to supplement property tax revenues. Municipal service fees generate income from utility customers and help fund a variety of local services. Common municipal service fees in Oregon include broad-based charges such as an operations fee, which supports general and essential services, as well as more targeted fees like a streetlight fee, street maintenance fee, parks and recreation fee, and urban forestry fee. Parks Maintenance fees in the area range from \$29.38 per EDU in West Linn to of course zero. The City maintains **one of the lowest total financial impacts** (combined property taxes + municipal service fees) for government services in the metro area.

To maintain current service levels and address the constraints of its existing revenue model, the City is considering potential options for additional funding. The upcoming discussion in November will provide an opportunity to explore a Parks Maintenance Fee as one possible approach to support services and enhance financial resilience.

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## Report Continued

### Accolades, Awards, and Recognition:

- **Excellence in Financial Reporting:** On August 22, 2025, the City received notice that it had once again earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. The report was recognized for its high standards and clear, transparent financial communication. Work is underway on the report for fiscal year ending June 30, 2025. The ACFR is available on the City website.
- **Distinguished Budget Presentation Award:** On September 2, 2025, the City received notice that it had once again earned the GFOA's Distinguished Budget Presentation Award for its FY 2025-26 Budget. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation.

**Utility Billing:** Water shutoffs for non-payment continue to be a sensitive issue. In August, we disconnected 38 customers which is 10 more than the average monthly shutoffs last year. Despite multiple notices, customers often feel they weren't adequately warned. Here's the typical communication timeline:

June: Water is used

July: Bill for June usage is sent

August: New bill for July usage but shows past-due status

Mid-August: Delinquent notice sent

Final Warnings: Two automated phone calls, one at least three (3) days before shutoff, another the day prior

Customers registered on the online portal also receive three (3) separate email reminders. We remain committed to clear and timely communication throughout the process.

Overall the numbers aren't bad. We bill over 7,000 accounts and process just over 300 delinquent notices and we shut off around 30 people each month.

If the customer skips town and doesn't pay, the balance for June, July, and August water usage will get sent to collections. Typically this only happens on a handful of accounts each year.

**Attached Financials:** Finance continues to monitor all departments for ongoing budget compliance.



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

8/22/2025

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(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **City of Wilsonville** for its annual comprehensive financial report for the fiscal year ended June 30, 2024. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 25,000 members and the communities they serve.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

9/2/2025

**For more information, contact:**  
**Technical Services Center**  
**Phone: (312) 977-9700**  
**Email: [budgetaward@gfoa.org](mailto:budgetaward@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **City of Wilsonville, Oregon** received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

There are over 1,900 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

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	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>110 - General Fund</b>				
Taxes	\$ 17,528,500	\$ 31,495	\$ 17,497,005	0%
Intergovernmental	3,254,985	55,065	3,199,920	2%
Licenses and permits	171,700	97,949	73,751	57%
Charges for services	384,102	85,813	298,289	22%
Fines and forfeitures	180,000	29,630	150,370	16%
Investment revenue	531,000	2,719	528,281	1%
Other revenues	675,650	6,280	669,370	1%
Transfers in	6,165,827	949,177	5,216,650	15%
<b>TOTAL REVENUES</b>	<b>\$ 28,891,764</b>	<b>\$ 1,258,128</b>	<b>\$ 27,633,636</b>	<b>4%</b>
Personnel services	\$ 14,095,430	\$ 1,544,448	\$ 12,550,982	11%
Materials and services	14,992,012	1,705,729	13,286,283	11%
Capital outlay	135,000	-	135,000	0%
Transfers out	3,549,122	-	3,549,122	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,771,564</b>	<b>\$ 3,250,176</b>	<b>\$ 29,521,388</b>	<b>10%</b>
<b>610 - Fleet Fund</b>				
Charges for services	\$ 1,933,368	\$ 322,228	\$ 1,611,140	17%
Investment revenue	48,000	-	48,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,981,368</b>	<b>\$ 329,448</b>	<b>\$ 1,651,920</b>	<b>17%</b>
Personnel services	\$ 1,155,130	\$ 122,828	\$ 1,032,302	11%
Materials and services	840,440	153,721	686,719	18%
Capital outlay	532,000	-	532,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,527,570</b>	<b>\$ 276,549</b>	<b>\$ 2,251,021</b>	<b>11%</b>
<b>230 - Building Inspection Fund</b>				
Licenses and permits	\$ 952,000	\$ 204,452	\$ 747,548	21%
Investment revenue	157,000	-	157,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,109,000</b>	<b>\$ 204,452</b>	<b>\$ 904,548</b>	<b>18%</b>
Personnel services	\$ 1,148,520	\$ 117,841	\$ 1,030,679	10%
Materials and services	243,155	12,292	230,863	5%
Transfers out	422,808	70,468	352,340	17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,814,483</b>	<b>\$ 200,601</b>	<b>\$ 1,613,882</b>	<b>11%</b>
<b>231 - Community Development Fund</b>				
Licenses and permits	\$ 446,718	\$ 189,929	\$ 256,789	43%
Charges for services	457,002	42,779	414,223	9%
Intergovernmental	514,500	-	514,500	0%
Investment revenue	93,000	-	93,000	0%
Transfers in	4,264,049	264,464	3,999,586	6%
<b>TOTAL REVENUES</b>	<b>\$ 5,775,269</b>	<b>\$ 497,171</b>	<b>\$ 5,278,098</b>	<b>9%</b>
Personnel services	\$ 3,995,690	\$ 432,644	\$ 3,563,046	11%
Materials and services	1,016,820	66,581	950,239	7%
Transfers out	1,085,714	112,400	973,314	10%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,098,224</b>	<b>\$ 611,625</b>	<b>\$ 5,486,599</b>	<b>10%</b>
<b>240 - Road Operating Fund</b>				
Intergovernmental	\$ 2,181,000	\$ -	\$ 2,181,000	0%
Investment revenue	26,000	-	26,000	0%
Transfers in	509,940	6,667	503,273	1%
<b>TOTAL REVENUES</b>	<b>\$ 2,716,940</b>	<b>\$ 6,667</b>	<b>\$ 2,710,273</b>	<b>0%</b>
Personnel services	\$ 608,120	\$ 56,313	\$ 551,807	9%
Materials and services	754,894	85,602	669,292	11%
Capital outlay	44,850	-	44,850	0%
Debt service	360,000	41,603	318,397	12%
Transfers out	1,020,195	54,400	965,795	5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,788,059</b>	<b>\$ 237,919</b>	<b>\$ 2,550,140</b>	<b>9%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>241 - Road Maintenance Fund</b>				
Charges for services	\$ 2,661,000	\$ 237,452	\$ 2,423,548	9%
Investment revenue	172,000	-	172,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 2,833,000</b>	<b>\$ 237,452</b>	<b>\$ 2,595,548</b>	<b>8%</b>
Transfers out	\$ 2,392,000	\$ -	\$ 2,392,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,392,000</b>	<b>\$ -</b>	<b>\$ 2,392,000</b>	<b>0%</b>
<b>260 - Transit Fund</b>				
Taxes	\$ 6,300,000	\$ 379	\$ 6,299,621	0%
Intergovernmental	2,757,000	6,452	2,750,548	0%
Charges for services	20,000	3,431	16,569	17%
Investment revenue	698,000	-	698,000	0%
Other revenues	21,000	2,025	18,975	10%
<b>TOTAL REVENUES</b>	<b>\$ 9,796,000</b>	<b>\$ 12,288</b>	<b>\$ 9,783,712</b>	<b>0%</b>
Personnel services	\$ 5,871,460	\$ 533,186	\$ 5,338,274	9%
Materials and services	2,914,658	333,495	2,581,163	11%
Capital outlay	1,158,000	-	1,158,000	0%
Transfers out	2,691,600	158,600	2,533,000	6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,635,718</b>	<b>\$ 1,025,281</b>	<b>\$ 11,610,437</b>	<b>8%</b>
<b>510 - Water Operating Fund</b>				
Charges for services	\$ 10,864,000	\$ 1,325,254	\$ 9,538,746	12%
Investment revenue	412,000	-	412,000	0%
Other revenues	40,000	4,035	35,965	10%
<b>TOTAL REVENUES</b>	<b>\$ 11,316,000</b>	<b>\$ 1,329,289</b>	<b>\$ 9,986,711</b>	<b>12%</b>
Personnel services	\$ 753,650	\$ 57,224	\$ 696,426	8%
Materials and services	5,285,211	146,645	5,138,566	3%
Capital outlay	713,850	-	713,850	0%
Debt service	375,000	43,273	331,727	12%
Transfers out	2,322,263	179,600	2,142,663	8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,449,974</b>	<b>\$ 426,743</b>	<b>\$ 9,023,231</b>	<b>5%</b>
<b>520 - Sewer Operating Fund</b>				
Charges for services	\$ 7,833,000	\$ 681,277	\$ 7,151,723	9%
Investment revenue	380,000	-	380,000	0%
Other revenues	31,500	2,472	29,028	8%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	-	600,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 19,344,500</b>	<b>\$ 683,749</b>	<b>\$ 18,660,751</b>	<b>4%</b>
Personnel services	\$ 505,250	\$ 50,020	\$ 455,230	10%
Materials and services	4,659,232	334,855	4,324,377	7%
Capital outlay	114,850	-	114,850	0%
Debt service	2,886,000	29,456	2,856,544	1%
Transfers out	13,513,137	148,800	13,364,337	1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,678,469</b>	<b>\$ 563,131</b>	<b>\$ 21,115,338</b>	<b>3%</b>
<b>550 - Street Lighting Fund</b>				
Charges for services	\$ 549,000	\$ 47,244	\$ 501,756	9%
Investment revenue	34,000	-	34,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 583,000</b>	<b>\$ 47,244</b>	<b>\$ 535,756</b>	<b>8%</b>
Materials and services	\$ 367,290	\$ 21,306	\$ 345,984	6%
Transfers out	702,850	11,267	691,583	2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,070,140</b>	<b>\$ 32,573</b>	<b>\$ 1,037,567</b>	<b>3%</b>
<b>570 - Stormwater Operating Fund</b>				
Charges for services	\$ 3,581,000	\$ 302,637	\$ 3,278,363	8%
Investment revenue	242,000	-	242,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 3,823,000</b>	<b>\$ 302,637</b>	<b>\$ 3,520,363</b>	<b>8%</b>
Personnel services	\$ 480,980	\$ 31,078	\$ 449,902	6%
Materials and services	848,994	27,432	821,562	3%
Capital outlay	44,850	-	44,850	0%
Debt service	325,000	37,504	287,496	12%
Transfers out	4,392,135	146,300	4,245,835	3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,091,959</b>	<b>\$ 242,313</b>	<b>\$ 5,849,646</b>	<b>4%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>336 - Frog Pond Development</b>				
Licenses and permits	\$ 2,500,000	\$ 228,230	\$ 2,271,771	9%
Investment revenue	27,000	-	27,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 2,527,000</b>	<b>\$ 228,230</b>	<b>\$ 2,298,771</b>	<b>9%</b>
Materials and services	\$ 19,540	\$ -	\$ 19,540	0%
Transfers out	1,234,346	-	1,234,346	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,253,886</b>	<b>\$ -</b>	<b>\$ 1,253,886</b>	<b>0%</b>
<b>348 - Washington County TDT</b>				
Washington County TDT	\$ -	\$ 387,593	\$ (387,593)	-
Investment revenue	112,000	-	112,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 112,000</b>	<b>\$ 387,593</b>	<b>\$ (275,593)</b>	<b>346%</b>
<b>346 - Roads SDC</b>				
System Development Charges	\$ 2,100,000	\$ 119,258	\$ 1,980,742	6%
Investment revenue	287,000	-	287,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 2,387,000</b>	<b>\$ 119,258</b>	<b>\$ 2,267,742</b>	<b>5%</b>
Materials and services	\$ 40,760	\$ -	\$ 40,760	0%
Transfers out	7,511,825	-	7,511,825	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,552,585</b>	<b>\$ -</b>	<b>\$ 7,552,585</b>	<b>0%</b>
<b>396 - Parks SDC</b>				
System Development Charges	\$ 1,320,000	\$ (117,682)	\$ 1,437,682	-9%
Investment revenue	77,000	-	77,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,397,000</b>	<b>\$ (117,682)</b>	<b>\$ 1,514,682</b>	<b>-8%</b>
Materials and services	\$ 9,490	\$ -	\$ 9,490	0%
Transfers out	889,057	-	889,057	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 898,547</b>	<b>\$ -</b>	<b>\$ 898,547</b>	<b>0%</b>
<b>516 - Water SDC</b>				
System Development Charges	\$ 1,000,000	\$ 62,131	\$ 937,869	6%
Investment revenue	65,000	-	65,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,065,000</b>	<b>\$ 62,131</b>	<b>\$ 1,002,869</b>	<b>6%</b>
Materials and services	\$ 14,570	\$ -	\$ 14,570	0%
Debt service	453,000	76,512	376,488	17%
Transfers out	1,691,894	-	1,691,894	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,159,464</b>	<b>\$ 76,512</b>	<b>\$ 2,082,952</b>	<b>4%</b>
<b>526 - Sewer SDC</b>				
System Development Charges	\$ 1,000,000	\$ 60,100	\$ 939,900	6%
Investment revenue	30,000	-	30,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,030,000</b>	<b>\$ 60,100</b>	<b>\$ 969,900</b>	<b>6%</b>
Materials and services	\$ 12,380	\$ -	\$ 12,380	0%
Transfers out	1,733,967	-	1,733,967	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,746,347</b>	<b>\$ -</b>	<b>\$ 1,746,347</b>	<b>0%</b>
<b>576 - Stormwater SDC</b>				
System Development Charges	\$ 170,000	\$ 13,889	\$ 156,111	8%
Investment revenue	144,000	-	144,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 314,000</b>	<b>\$ 13,889</b>	<b>\$ 300,111</b>	<b>4%</b>
Materials and services	\$ 5,650	\$ -	\$ 5,650	0%
Transfers out	539,880	-	539,880	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 545,530</b>	<b>\$ -</b>	<b>\$ 545,530</b>	<b>0%</b>



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>815 - Westside Capital Projects</b>				
Investment revenue	\$ 224,000	\$ -	\$ 224,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 224,000</b>	<b>\$ -</b>	<b>\$ 224,000</b>	<b>0%</b>
Materials and services	\$ 375,000	\$ 7,046	\$ 367,955	2%
Capital outlay	2,851,000	-	2,851,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,226,000</b>	<b>\$ 7,046</b>	<b>\$ 3,218,955</b>	<b>0%</b>
<b>825 - Coffee Creek Capital Projects</b>				
Investment revenue	\$ 14,000	\$ -	\$ 14,000	0%
Transfers in	500,000	-	500,000	0%
<b>TOTAL REVENUES</b>	<b>\$ 514,000</b>	<b>\$ -</b>	<b>\$ 514,000</b>	<b>0%</b>
Materials and services	\$ 236,004	\$ 22,334	\$ 213,670	9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 866,004</b>	<b>\$ 22,334</b>	<b>\$ 843,670</b>	<b>3%</b>
<b>827 - Coffee Creek Debt Service</b>				
Taxes	\$ 718,000	\$ 1,903	\$ 716,097	0%
Investment revenue	29,000	45	28,955	0%
<b>TOTAL REVENUES</b>	<b>\$ 747,000</b>	<b>\$ 1,948</b>	<b>\$ 745,052</b>	<b>0%</b>
Debt service	\$ 780,000	\$ -	\$ 780,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 780,000</b>	<b>\$ -</b>	<b>\$ 780,000</b>	<b>0%</b>
<b>830 - Wilsonville Investment Now Program</b>				
Taxes	\$ 1,174,100	\$ 1,691	\$ 1,172,409	0%
<b>TOTAL REVENUES</b>	<b>\$ 1,174,100</b>	<b>\$ 1,777</b>	<b>\$ 1,172,323</b>	<b>0%</b>
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,174,100</b>	<b>\$ -</b>	<b>\$ 1,174,100</b>	<b>0%</b>