



JANUARY Monthly Report

FINANCE—The department where everyone counts

- **FY 2025-26 Budget:** The City's annual budget process is well underway, with the City Manager and Finance meeting with departments in February to discuss their operating budget requests. Additionally, staff are estimating the current fiscal year's ending fund balance for each of the City's 24 funds, which will be used as the Budgeted Beginning Fund Balance for the upcoming fiscal year. This analysis will be emailed to the Budget Committee in memo form, by early March.

As a next step, the City Manager and Finance will be meeting with the departments in March to discuss their capital improvement project (CIP) requests. As a component to this, we continue to review/update the City's five year financial forecasts, of which we'll deep dive further into in the upcoming fiscal year 2025-26 budget presentations to the Budget Committee on May 7, 13, and 22 (if needed).

- **FY 2024-25 Budget Supplemental:** The City's second budget supplemental for the current fiscal year is scheduled for Council review on February 20. More detail to come by way of a Council Staff Report before the public hearing.
- **Advanced Metering Infrastructure (AMI):** The department is collaborating with Public Works to explore whether the City should convert to AMI utility meters. AMI aligns with the City's goals of enhanced customer service, real-time data, conservation, future-proofing, and sustainability. It enables quicker leak detection, accurate billing, and data-driven decision-making, while supporting long-term growth through scalability. Additionally, AMI eliminates inefficiencies from manual readings, reduces errors, and promotes sustainability through process automation.
- **Property Tax Exemptions:** The department has begun the process of reviewing property tax exemption requests from local area low-income housing complexes, in preparation for our presentation to Council in March. This is an annual process typically including five area complexes. The tax exemption aims to reduce the property tax burden on agencies providing affordable housing for low-income renters, and must be approved by Council each year.
- **Utility Rate and SDC Fee Study:** The City has contracted with a utility rate consultant, the FCS Group, to update its Sewer and Stormwater revenue requirements. The rate study includes assessments for both utility rates and system development charges (SDCs). Utility rates fund ongoing operations, maintenance, and capital improvements, while SDCs are one-time charges for new development to support infrastructure expansion. With significant capital needs ahead, both utility rates and SDCs will require increases to maintain capacity and support growth. Sewer utility rates have not been increased since 2014 and Stormwater since 2021. Without adjustments, revenue for each system will struggle to meet operational and infrastructure needs.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: Jan FY 2025



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 16,395,000	\$ 13,169,181	\$ 3,225,819	80%
Intergovernmental	3,299,090	2,361,589	937,501	72%
Licenses and permits	176,700	148,760	27,940	84%
Charges for services	439,822	214,563	225,259	49%
Fines and forfeitures	190,000	90,977	99,023	48%
Investment revenue	620,000	477,496	142,504	77%
Other revenues	704,070	126,392	577,678	18%
Transfers in	5,576,135	3,278,151	2,297,984	59%
TOTAL REVENUES	\$ 27,400,817	\$ 19,867,110	\$ 7,533,707	73%
Personnel services	\$ 13,336,720	\$ 6,785,930	\$ 6,550,790	51%
Materials and services	14,071,749	3,405,997	10,665,752	24%
Capital outlay	272,828	223,554	49,274	82%
Transfers out	11,543,193	4,959,303	6,583,890	43%
TOTAL EXPENDITURES	\$ 39,224,490	\$ 15,374,784	\$ 23,849,706	39%
610 - Fleet Fund				
Charges for services	\$ 1,781,890	\$ 1,039,437	\$ 742,453	58%
Investment revenue	27,000	29,627	(2,627)	110%
TOTAL REVENUES	\$ 1,808,890	\$ 1,069,064	\$ 739,826	59%
Personnel services	\$ 1,059,030	\$ 538,273	\$ 520,757	51%
Materials and services	823,040	328,013	495,027	40%
Capital outlay	257,000	212,949	44,051	83%
TOTAL EXPENDITURES	\$ 2,139,070	\$ 1,079,235	\$ 1,059,835	50%
230 - Building Inspection Fund				
Licenses and permits	\$ 939,000	\$ 919,207	\$ 19,793	98%
Investment revenue	140,000	74,686	65,314	53%
TOTAL REVENUES	\$ 1,079,000	\$ 993,892	\$ 85,108	92%
Personnel services	\$ 1,027,800	\$ 510,968	\$ 516,832	50%
Materials and services	201,036	107,756	93,280	54%
Transfers out	368,400	214,900	153,500	58%
TOTAL EXPENDITURES	\$ 1,597,236	\$ 833,624	\$ 763,612	52%
231 - Community Development Fund				
Licenses and permits	\$ 668,567	\$ 334,144	\$ 334,423	50%
Charges for services	443,006	154,965	288,041	35%
Intergovernmental	265,000	10,000	255,000	4%
Investment revenue	70,000	60,102	9,898	86%
Transfers in	3,805,649	2,128,395	1,677,255	56%
TOTAL REVENUES	\$ 5,252,222	\$ 2,687,606	\$ 2,564,616	51%
Personnel services	\$ 3,976,150	\$ 2,014,455	\$ 1,961,695	51%
Materials and services	755,100	250,786	504,314	33%
Transfers out	860,186	371,000	489,186	43%
TOTAL EXPENDITURES	\$ 5,591,436	\$ 2,636,241	\$ 2,955,195	47%
240 - Road Operating Fund				
Intergovernmental	\$ 2,249,000	\$ 1,116,645	\$ 1,132,355	50%
Investment revenue	91,500	14,612	76,888	16%
Other revenues	-	1,063	(1,063)	-
TOTAL REVENUES	\$ 2,340,500	\$ 1,132,320	\$ 1,208,180	48%
Personnel services	\$ 590,870	\$ 256,687	\$ 334,183	43%
Materials and services	641,312	442,495	198,817	69%
Capital outlay	342,000	307,648	34,352	90%
Debt service	360,000	356,443	3,557	99%
Transfers out	1,578,693	420,671	1,158,022	27%
TOTAL EXPENDITURES	\$ 3,512,875	\$ 1,783,943	\$ 1,728,932	51%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,585,000	\$ 1,381,305	\$ 1,203,695	53%
Investment revenue	89,000	93,732	(4,732)	105%
TOTAL REVENUES	\$ 2,674,000	\$ 1,475,037	\$ 1,198,963	55%
Transfers out	\$ 2,842,830	\$ 1,721,518	\$ 1,121,312	61%
TOTAL EXPENDITURES	\$ 2,842,830	\$ 1,721,518	\$ 1,121,312	61%
260 - Transit Fund				
Taxes	\$ 6,200,000	\$ 3,289,027	\$ 2,910,973	53%
Intergovernmental	3,683,000	2,430,410	1,252,590	66%
Charges for services	20,000	8,976	11,024	45%
Investment revenue	640,000	412,263	227,737	64%
Other revenues	21,000	37,686	(16,686)	179%
TOTAL REVENUES	\$ 10,564,000	\$ 6,178,363	\$ 4,385,637	58%
Personnel services	\$ 5,611,270	\$ 2,352,537	\$ 3,258,733	42%
Materials and services	2,909,951	1,458,730	1,451,221	50%
Capital outlay	2,030,000	191,151	1,838,849	9%
Transfers out	5,044,080	2,222,294	2,821,786	44%
TOTAL EXPENDITURES	\$ 15,595,301	\$ 6,224,711	\$ 9,370,590	40%
510 - Water Operating Fund				
Charges for services	\$ 10,263,900	\$ 6,215,757	\$ 4,048,143	61%
Investment revenue	800,000	436,166	363,834	55%
Other revenues	40,000	38,918	1,082	97%
TOTAL REVENUES	\$ 11,103,900	\$ 6,690,841	\$ 4,413,059	60%
Personnel services	\$ 716,720	\$ 228,408	\$ 488,312	32%
Materials and services	5,935,766	2,525,801	3,409,965	43%
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	2,924,567	7,786,647	27%
TOTAL EXPENDITURES	\$ 19,257,200	\$ 6,214,233	\$ 13,042,967	32%
520 - Sewer Operating Fund				
Charges for services	\$ 7,787,000	\$ 3,976,459	\$ 3,810,541	51%
Investment revenue	420,000	268,511	151,489	64%
Other revenues	31,500	22,523	8,977	72%
TOTAL REVENUES	\$ 8,238,500	\$ 4,267,493	\$ 3,971,007	52%
Personnel services	\$ 481,890	\$ 154,757	\$ 327,133	32%
Materials and services	4,219,192	1,936,057	2,283,135	46%
Capital outlay	230,000	-	230,000	0%
Debt service	2,880,000	376,436	2,503,564	13%
Transfers out	4,008,281	1,491,071	2,517,210	37%
TOTAL EXPENDITURES	\$ 11,819,363	\$ 3,958,321	\$ 7,861,042	33%
550 - Street Lighting Fund				
Charges for services	\$ 544,500	\$ 280,486	\$ 264,014	52%
Investment revenue	30,000	28,480	1,520	95%
TOTAL REVENUES	\$ 574,500	\$ 311,966	\$ 262,534	54%
Materials and services	\$ 331,310	\$ 141,753	\$ 189,557	43%
Transfers out	1,220,939	495,580	725,359	41%
TOTAL EXPENDITURES	\$ 1,552,249	\$ 637,332	\$ 914,917	41%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,527,500	\$ 1,795,691	\$ 1,731,809	51%
Investment revenue	230,000	140,058	89,942	61%
TOTAL REVENUES	\$ 3,757,500	\$ 1,935,748	\$ 1,821,752	52%
Personnel services	\$ 459,780	\$ 195,910	\$ 263,870	43%
Materials and services	852,592	353,619	498,973	41%
Debt service	842,000	836,423	5,577	99%
Transfers out	2,630,119	593,759	2,036,360	23%
TOTAL EXPENDITURES	\$ 4,812,491	\$ 1,994,470	\$ 2,818,021	41%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 740,523	\$ 1,259,477	37%
Investment revenue	93,500	86,884	6,616	93%
TOTAL REVENUES	\$ 2,093,500	\$ 827,407	\$ 1,266,093	40%
Materials and services	\$ 32,560	\$ 2,597	\$ 29,963	8%
Transfers out	4,449,726	956,610	3,493,116	21%
TOTAL EXPENDITURES	\$ 4,482,286	\$ 959,207	\$ 3,523,079	21%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 311,156	\$ (311,156)	-
Investment revenue	34,000	49,162	(15,162)	145%
TOTAL REVENUES	\$ 34,000	\$ 360,318	\$ (326,318)	1060%
346 - Roads SDC				
System Development Charges	\$ 900,000	\$ 2,925,183	\$ (2,025,183)	325%
Investment revenue	242,500	249,013	(6,513)	103%
TOTAL REVENUES	\$ 1,142,500	\$ 3,174,196	\$ (2,031,696)	278%
Materials and services	\$ 38,820	\$ 12,382	\$ 26,438	32%
Transfers out	10,893,557	2,390,651	8,502,906	22%
TOTAL EXPENDITURES	\$ 10,932,377	\$ 2,403,034	\$ 8,529,343	22%
396 - Parks SDC				
System Development Charges	\$ 825,000	\$ 304,261	\$ 520,739	37%
Investment revenue	43,500	53,052	(9,552)	122%
TOTAL REVENUES	\$ 868,500	\$ 357,313	\$ 511,187	41%
Materials and services	\$ 15,810	\$ 1,321	\$ 14,489	8%
Transfers out	1,334,844	168,380	1,166,464	13%
TOTAL EXPENDITURES	\$ 1,350,654	\$ 169,701	\$ 1,180,953	13%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 968,719	\$ 31,281	97%
Investment revenue	238,000	172,259	65,741	72%
TOTAL REVENUES	\$ 1,238,000	\$ 1,140,978	\$ 97,022	92%
Materials and services	\$ 24,280	\$ 3,648	\$ 20,632	15%
Debt service	457,000	450,699	6,301	99%
Transfers out	9,255,582	2,542,442	6,713,140	27%
TOTAL EXPENDITURES	\$ 9,736,862	\$ 2,996,789	\$ 6,740,073	31%
526 - Sewer SDC				
System Development Charges	\$ 550,000	\$ 333,927	\$ 216,073	61%
Investment revenue	31,500	32,116	(616)	102%
TOTAL REVENUES	\$ 581,500	\$ 366,043	\$ 215,457	63%
Materials and services	\$ 20,640	\$ 1,324	\$ 19,316	6%
Transfers out	1,909,921	36,447	1,873,474	2%
TOTAL EXPENDITURES	\$ 1,930,561	\$ 37,772	\$ 1,892,789	2%
576 - Stormwater SDC				
System Development Charges	\$ 200,000	\$ 411,712	\$ (211,712)	206%
Investment revenue	77,500	80,647	(3,147)	104%
TOTAL REVENUES	\$ 277,500	\$ 492,359	\$ (214,859)	177%
Materials and services	\$ 5,380	\$ 1,813	\$ 3,567	34%
Transfers out	922,104	70,619	851,485	8%
TOTAL EXPENDITURES	\$ 927,484	\$ 72,432	\$ 855,052	8%

City of Wilsonville - URA Fund Summaries
Reporting Month: Jan FY 2025



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
805 - Year 2000 Capital Projects				
Investment revenue	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-
Capital outlay	\$ 1,454,120	\$ 1,455,988	\$ (1,868)	100%
TOTAL EXPENDITURES	\$ 1,454,120	\$ 1,456,095	\$ (1,975)	100%
810 - Westside Program Income				
Investment revenue	\$ 5,000	\$ 3,041	\$ 1,959	61%
TOTAL REVENUES	\$ 5,000	\$ 3,041	\$ 1,959	61%
815 - Westside Capital Projects				
Investment revenue	\$ 128,500	\$ 134,981	\$ (6,481)	105%
TOTAL REVENUES	\$ 128,500	\$ 134,981	\$ (6,481)	105%
Materials and services	\$ 223,808	\$ 82,842	\$ 140,966	37%
Capital outlay	2,227,681	123,081	2,104,600	6%
TOTAL EXPENDITURES	\$ 2,451,489	\$ 205,923	\$ 2,245,566	8%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 2,500	\$ 9,793	\$ (7,293)	392%
Transfers in	500,000	-	500,000	0%
TOTAL REVENUES	\$ 502,500	\$ 9,793	\$ 492,707	2%
Materials and services	\$ 136,004	\$ 80,169	\$ 55,835	59%
TOTAL EXPENDITURES	\$ 136,004	\$ 80,169	\$ 55,835	59%
827 - Coffee Creek Debt Service				
Taxes	\$ 748,000	\$ 631,050	\$ 116,950	84%
Investment revenue	6,000	7,720	(1,720)	129%
TOTAL REVENUES	\$ 754,000	\$ 638,770	\$ 115,230	85%
Debt service	\$ 782,000	\$ 139,198	\$ 642,802	18%
TOTAL EXPENDITURES	\$ 782,000	\$ 139,198	\$ 642,802	18%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,056,000	\$ 900,150	\$ 155,850	85%
TOTAL REVENUES	\$ 1,056,000	\$ 900,517	\$ 155,483	85%
Materials and services	\$ 1,056,000	\$ 61,600	\$ 994,400	6%
TOTAL EXPENDITURES	\$ 1,056,000	\$ 61,600	\$ 994,400	6%