



DECEMBER Monthly Report

FINANCE—The department where everyone counts

- **Financial Reporting:** The City's yearly outside independent auditing process is now complete and the fiscal year end 2024, audited Annual Comprehensive Financial Report (ACFR) along with the audited Urban Renewal Annual Financial Report have been filed with the Oregon Secretary of State and posted on the City's website. The City received an unqualified audit opinion reflecting that the city's financial statements are presented fairly and accurately.
- **Utility Billing:** The Finance Department manages utility billing, including generating bills, collecting payments, maintaining records, reconciling transactions, analyzing usage data, and ensuring compliance with financial regulations. It serves as the central hub for all financial aspects of utility services. The City has about 7,200 utility accounts covering water, sewer, stormwater, road maintenance, and street lighting. Here's what's new for December:
 - *Road Maintenance Fee:* This is a monthly fee charged to all utility accounts and is dedicated to maintaining a safe, functional street system. The fee is indexed to a regional construction cost index and changes November 1 of each year. As reflected on customers' December utility bill, the fee increased \$0.34 cents (3.1%) to \$11.24 a month. The road maintenance fee is the only utility fee currently indexed.
 - *Sewer and Stormwater Fee:* City utility rates for sewer and stormwater usage have not increased since 2014 and 2021 respectively. The City has contracted with FCS Consulting to begin a rate review process to ensure the City collects adequate resources to maintain, upgrade, and operate these systems.
- **Wilsonville Community Sharing (WCS):** The City, in collaboration with WCS, operates a utility ratepayer assistance program designed to ease the financial burden on families and individuals struggling to maintain access to essential services. The program helps prevent service disconnections and late payments, reducing the City's administrative costs related to overdue accounts and service interruptions. Additionally, the program has played a key role in enabling the City to be granted an anticipated \$4 million in debt forgiveness on an upcoming \$29 million State Department of Environmental Quality (DEQ) sewer infrastructure loan. The City provides \$61,800 annually to Wilsonville Community Sharing. Not only do they run the local food pantry but they also help community members with rent, utilities (Water/Sewer and Electric), and paying for prescription medications.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 16,395,000	\$ 8,776,435	\$ 7,618,565	54%
Intergovernmental	3,299,090	397,318	2,901,772	12%
Licenses and permits	176,700	147,394	29,306	83%
Charges for services	439,822	196,423	243,399	45%
Fines and forfeitures	190,000	86,216	103,784	45%
Investment revenue	620,000	243,159	376,841	39%
Other revenues	704,070	73,707	630,363	10%
Transfers in	5,576,135	2,373,441	3,202,694	43%
TOTAL REVENUES	\$ 27,400,817	\$ 12,294,093	\$ 15,106,724	45%
Personnel services	\$ 13,336,720	\$ 5,823,856	\$ 7,512,864	44%
Materials and services	14,071,749	3,089,527	10,982,222	22%
Capital outlay	272,828	222,984	49,844	82%
Transfers out	11,543,193	3,956,057	7,587,136	34%
TOTAL EXPENDITURES	\$ 39,224,490	\$ 13,092,424	\$ 26,132,066	33%
610 - Fleet Fund				
Charges for services	\$ 1,781,890	\$ 890,946	\$ 890,944	50%
Investment revenue	27,000	14,533	12,467	54%
TOTAL REVENUES	\$ 1,808,890	\$ 905,479	\$ 903,411	50%
Personnel services	\$ 1,059,030	\$ 456,856	\$ 602,174	43%
Materials and services	823,040	279,620	543,420	34%
Capital outlay	257,000	212,949	44,051	83%
TOTAL EXPENDITURES	\$ 2,139,070	\$ 949,425	\$ 1,189,645	44%
230 - Building Inspection Fund				
Licenses and permits	\$ 939,000	\$ 811,233	\$ 127,767	86%
Investment revenue	140,000	31,786	108,214	23%
TOTAL REVENUES	\$ 1,079,000	\$ 843,019	\$ 235,981	78%
Personnel services	\$ 1,027,800	\$ 438,111	\$ 589,689	43%
Materials and services	201,036	110,290	90,746	55%
Transfers out	368,400	184,200	184,200	50%
TOTAL EXPENDITURES	\$ 1,597,236	\$ 732,601	\$ 864,635	46%
231 - Community Development Fund				
Licenses and permits	\$ 668,567	\$ 305,653	\$ 362,914	46%
Charges for services	443,006	134,316	308,690	30%
Intergovernmental	265,000	-	265,000	0%
Investment revenue	70,000	30,252	39,748	43%
Transfers in	3,805,649	1,823,685	1,981,964	48%
TOTAL REVENUES	\$ 5,252,222	\$ 2,293,907	\$ 2,958,315	44%
Personnel services	\$ 3,976,150	\$ 1,724,252	\$ 2,251,898	43%
Materials and services	755,100	213,158	541,942	28%
Transfers out	860,186	318,000	542,186	37%
TOTAL EXPENDITURES	\$ 5,591,436	\$ 2,255,410	\$ 3,336,026	40%
240 - Road Operating Fund				
Intergovernmental	\$ 2,249,000	\$ 534,476	\$ 1,714,524	24%
Investment revenue	91,500	984	90,516	1%
Other revenues	-	1,063	(1,063)	-
TOTAL REVENUES	\$ 2,340,500	\$ 536,523	\$ 1,803,977	23%
Personnel services	\$ 590,870	\$ 228,106	\$ 362,764	39%
Materials and services	641,312	405,173	236,139	63%
Capital outlay	342,000	22,137	319,863	6%
Debt service	360,000	44,596	315,404	12%
Transfers out	1,578,693	368,220	1,210,473	23%
TOTAL EXPENDITURES	\$ 3,512,875	\$ 1,068,232	\$ 2,444,643	30%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,585,000	\$ 1,145,853	\$ 1,439,147	44%
Investment revenue	89,000	46,516	42,484	52%
TOTAL REVENUES	\$ 2,674,000	\$ 1,192,368	\$ 1,481,632	45%
Transfers out	\$ 2,842,830	\$ 1,693,196	\$ 1,149,634	60%
TOTAL EXPENDITURES	\$ 2,842,830	\$ 1,693,196	\$ 1,149,634	60%
260 - Transit Fund				
Taxes	\$ 6,200,000	\$ 2,999,329	\$ 3,200,671	48%
Intergovernmental	3,683,000	1,128,418	2,554,582	31%
Charges for services	20,000	8,976	11,024	45%
Investment revenue	640,000	204,992	435,008	32%
Other revenues	21,000	35,132	(14,132)	167%
TOTAL REVENUES	\$ 10,564,000	\$ 4,376,847	\$ 6,187,153	41%
Personnel services	\$ 5,611,270	\$ 2,029,745	\$ 3,581,525	36%
Materials and services	2,909,951	1,261,099	1,648,852	43%
Capital outlay	2,030,000	191,151	1,838,849	9%
Transfers out	5,044,080	1,998,036	3,046,044	40%
TOTAL EXPENDITURES	\$ 15,595,301	\$ 5,480,031	\$ 10,115,270	35%
510 - Water Operating Fund				
Charges for services	\$ 10,263,900	\$ 5,739,251	\$ 4,524,649	56%
Investment revenue	800,000	229,450	570,550	29%
Other revenues	40,000	28,497	11,503	71%
TOTAL REVENUES	\$ 11,103,900	\$ 5,997,198	\$ 5,106,702	54%
Personnel services	\$ 716,720	\$ 196,697	\$ 520,023	27%
Materials and services	5,935,766	1,924,409	4,011,357	32%
Capital outlay	1,518,500	164,703	1,353,797	11%
Debt service	375,000	46,387	328,613	12%
Transfers out	10,711,214	2,331,334	8,379,880	22%
TOTAL EXPENDITURES	\$ 19,257,200	\$ 4,663,530	\$ 14,593,670	24%
520 - Sewer Operating Fund				
Charges for services	\$ 7,787,000	\$ 3,338,900	\$ 4,448,100	43%
Investment revenue	420,000	127,437	292,563	30%
Other revenues	31,500	17,474	14,026	55%
TOTAL REVENUES	\$ 8,238,500	\$ 3,483,811	\$ 4,754,689	42%
Personnel services	\$ 481,890	\$ 132,984	\$ 348,906	28%
Materials and services	4,219,192	1,440,545	2,778,647	34%
Capital outlay	230,000	-	230,000	0%
Debt service	2,880,000	155,640	2,724,360	5%
Transfers out	4,008,281	1,164,151	2,844,130	29%
TOTAL EXPENDITURES	\$ 11,819,363	\$ 2,893,320	\$ 8,926,043	24%
550 - Street Lighting Fund				
Charges for services	\$ 544,500	\$ 233,622	\$ 310,878	43%
Investment revenue	30,000	14,518	15,482	48%
TOTAL REVENUES	\$ 574,500	\$ 251,140	\$ 323,360	44%
Materials and services	\$ 331,310	\$ 90,259	\$ 241,051	27%
Transfers out	1,220,939	411,774	809,165	34%
TOTAL EXPENDITURES	\$ 1,552,249	\$ 502,033	\$ 1,050,216	32%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,527,500	\$ 1,497,024	\$ 2,030,476	42%
Investment revenue	230,000	65,939	164,061	29%
TOTAL REVENUES	\$ 3,757,500	\$ 1,562,963	\$ 2,194,537	42%
Personnel services	\$ 459,780	\$ 168,277	\$ 291,503	37%
Materials and services	852,592	196,972	655,620	23%
Debt service	842,000	40,202	801,798	5%
Transfers out	2,630,119	526,364	2,103,755	20%
TOTAL EXPENDITURES	\$ 4,812,491	\$ 946,574	\$ 3,865,917	20%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 564,208	\$ 1,435,792	28%
Investment revenue	93,500	43,775	49,725	47%
TOTAL REVENUES	\$ 2,093,500	\$ 607,983	\$ 1,485,517	29%
Materials and services	\$ 32,560	\$ -	\$ 32,560	0%
Transfers out	4,449,726	785,890	3,663,836	18%
TOTAL EXPENDITURES	\$ 4,482,286	\$ 785,890	\$ 3,696,396	18%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 311,156	\$ (311,156)	-
Investment revenue	34,000	23,398	10,602	69%
TOTAL REVENUES	\$ 34,000	\$ 334,554	\$ (300,554)	984%
346 - Roads SDC				
System Development Charges	\$ 900,000	\$ 2,841,068	\$ (1,941,068)	316%
Investment revenue	242,500	123,312	119,188	51%
TOTAL REVENUES	\$ 1,142,500	\$ 2,964,380	\$ (1,821,880)	259%
Materials and services	\$ 38,820	\$ -	\$ 38,820	0%
Transfers out	10,893,557	1,927,402	8,966,155	18%
TOTAL EXPENDITURES	\$ 10,932,377	\$ 1,927,402	\$ 9,004,975	18%
396 - Parks SDC				
System Development Charges	\$ 825,000	\$ 248,261	\$ 576,739	30%
Investment revenue	43,500	25,303	18,197	58%
TOTAL REVENUES	\$ 868,500	\$ 273,564	\$ 594,936	31%
Materials and services	\$ 15,810	\$ -	\$ 15,810	0%
Transfers out	1,334,844	137,097	1,197,747	10%
TOTAL EXPENDITURES	\$ 1,350,654	\$ 137,097	\$ 1,213,557	10%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 826,469	\$ 173,531	83%
Investment revenue	238,000	87,207	150,793	37%
TOTAL REVENUES	\$ 1,238,000	\$ 913,676	\$ 324,324	74%
Materials and services	\$ 24,280	\$ -	\$ 24,280	0%
Debt service	457,000	80,100	376,900	18%
Transfers out	9,255,582	1,967,508	7,288,074	21%
TOTAL EXPENDITURES	\$ 9,736,862	\$ 2,047,607	\$ 7,689,255	21%
526 - Sewer SDC				
System Development Charges	\$ 550,000	\$ 298,590	\$ 251,410	54%
Investment revenue	31,500	14,836	16,664	47%
TOTAL REVENUES	\$ 581,500	\$ 313,426	\$ 268,074	54%
Materials and services	\$ 20,640	\$ -	\$ 20,640	0%
Transfers out	1,909,921	30,962	1,878,959	2%
TOTAL EXPENDITURES	\$ 1,930,561	\$ 30,962	\$ 1,899,599	2%
576 - Stormwater SDC				
System Development Charges	\$ 200,000	\$ 406,848	\$ (206,848)	203%
Investment revenue	77,500	38,145	39,355	49%
TOTAL REVENUES	\$ 277,500	\$ 444,994	\$ (167,494)	160%
Materials and services	\$ 5,380	\$ -	\$ 5,380	0%
Transfers out	922,104	64,735	857,369	7%
TOTAL EXPENDITURES	\$ 927,484	\$ 64,735	\$ 862,749	7%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
805 - Year 2000 Capital Projects				
Investment revenue	\$ -	\$ 24,762	\$ (24,762)	-
TOTAL REVENUES	\$ -	\$ 24,762	\$ (24,762)	-
Capital outlay	\$ 1,454,120	\$ 1,454,120	\$ 0	100%
TOTAL EXPENDITURES	\$ 1,454,120	\$ 1,454,120	\$ 0	100%
810 - Westside Program Income				
Investment revenue	\$ 5,000	\$ 1,471	\$ 3,529	29%
TOTAL REVENUES	\$ 5,000	\$ 1,471	\$ 3,529	29%
815 - Westside Capital Projects				
Investment revenue	\$ 128,500	\$ 65,548	\$ 62,952	51%
TOTAL REVENUES	\$ 128,500	\$ 65,548	\$ 62,952	51%
Materials and services	\$ 223,808	\$ 72,485	\$ 151,323	32%
Capital outlay	2,227,681	64,882	2,162,799	3%
TOTAL EXPENDITURES	\$ 2,451,489	\$ 137,367	\$ 2,314,122	6%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 2,500	\$ 4,901	\$ (2,401)	196%
Transfers in	500,000	-	500,000	0%
TOTAL REVENUES	\$ 502,500	\$ 4,901	\$ 497,599	1%
Materials and services	\$ 136,004	\$ 69,002	\$ 67,002	51%
TOTAL EXPENDITURES	\$ 136,004	\$ 69,002	\$ 67,002	51%
827 - Coffee Creek Debt Service				
Taxes	\$ 748,000	\$ 149,809	\$ 598,191	20%
Investment revenue	6,000	2,627	3,373	44%
TOTAL REVENUES	\$ 754,000	\$ 152,436	\$ 601,564	20%
Debt service	\$ 782,000	\$ -	\$ 782,000	0%
TOTAL EXPENDITURES	\$ 782,000	\$ -	\$ 782,000	0%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,056,000	\$ 726,322	\$ 329,678	69%
TOTAL REVENUES	\$ 1,056,000	\$ 726,582	\$ 329,418	69%
Materials and services	\$ 1,056,000	\$ 52,800	\$ 1,003,200	5%
TOTAL EXPENDITURES	\$ 1,056,000	\$ 52,800	\$ 1,003,200	5%