



APRIL Monthly Report

FINANCE—The department where everyone counts

- **Budget 2025-26:** That's a wrap (almost). A special thanks to Katherine Smith, Dillon Jenkins, Cricket Jones, and Beth Wolf for their exceptional contributions to another successful and dynamic budget process and publication. From data gathering and analysis to planning, review, and final publication, each team member played an essential role in delivering a comprehensive, transparent, and thoughtful financial plan that reflects the City's priorities and serves our community. This effort is also a collective one, with valuable assistance from manager across all departments. The budget book will once again be submitted to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award—a national best practice and a key performance benchmark for the department. The budget process is continuous, with ongoing monitoring, adjustments, and analysis throughout the year. Onward into the future.
- **Court Conference:** The municipal court clerk attended the Oregon Association of Court Administrators Conference. This three day event is a great way to stay up to date on changes to laws, policies, or business practices. Guest speakers include judges, police officers, and mental health professionals. This year we were informed the DMV will no longer be reinstating drivers the same day their paperwork is received.
- **Utility Billing** Residential water accounts are billed for sewer based on the winter-time water use from November through March. This time frame most accurately reflects water that will go down the drain versus the summer when water could be used for irrigation. Each April the City re-calculates each home's winter average. This determines their sewer rate for the next year. Any change to the winter average will be seen on the May invoice for April's usage.
- **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	\$ 16,395,000	\$ 16,322,222	\$ 72,778	100%
Intergovernmental	3,299,090	3,095,874	203,216	94%
Licenses and permits	176,700	152,921	23,779	87%
Charges for services	439,822	416,130	23,692	95%
Fines and forfeitures	190,000	138,156	51,844	73%
Investment revenue	620,000	921,557	(301,557)	149%
Other revenues	704,070	158,620	545,450	23%
Transfers in	5,583,279	4,999,927	583,352	90%
TOTAL REVENUES	\$ 27,407,961	\$ 26,205,407	\$ 1,202,554	96%
Personnel services	\$ 13,336,720	\$ 10,155,042	\$ 3,181,678	76%
Materials and services	14,071,749	8,642,370	5,429,379	61%
Capital outlay	272,828	223,554	49,274	82%
Transfers out	11,906,770	6,439,644	5,467,126	54%
TOTAL EXPENDITURES	\$ 39,588,067	\$ 25,460,609	\$ 14,127,458	64%
610 - Fleet Fund				
Charges for services	\$ 1,781,890	\$ 1,484,910	\$ 296,980	83%
Investment revenue	27,000	48,642	(21,642)	180%
TOTAL REVENUES	\$ 1,808,890	\$ 1,533,552	\$ 275,338	85%
Personnel services	\$ 1,059,030	\$ 829,198	\$ 229,832	78%
Materials and services	823,040	540,518	282,522	66%
Capital outlay	257,000	212,949	44,051	83%
TOTAL EXPENDITURES	\$ 2,139,070	\$ 1,582,665	\$ 556,405	74%
230 - Building Inspection Fund				
Licenses and permits	\$ 939,000	\$ 1,312,407	\$ (373,407)	140%
Investment revenue	140,000	134,562	5,438	96%
TOTAL REVENUES	\$ 1,079,000	\$ 1,446,969	\$ (367,969)	134%
Personnel services	\$ 1,027,800	\$ 768,120	\$ 259,680	75%
Materials and services	201,036	166,001	35,035	83%
Transfers out	368,400	307,000	61,400	83%
TOTAL EXPENDITURES	\$ 1,597,236	\$ 1,241,121	\$ 356,115	78%
231 - Community Development Fund				
Licenses and permits	\$ 668,567	\$ 665,465	\$ 3,102	100%
Charges for services	443,006	229,007	213,999	52%
Intergovernmental	265,000	10,000	255,000	4%
Investment revenue	70,000	100,371	(30,371)	143%
Transfers in	4,048,900	3,121,671	927,229	77%
TOTAL REVENUES	\$ 5,495,473	\$ 4,135,237	\$ 1,360,236	75%
Personnel services	\$ 3,976,150	\$ 3,061,138	\$ 915,012	77%
Materials and services	755,100	357,588	397,512	47%
Transfers out	860,186	530,000	330,186	62%
TOTAL EXPENDITURES	\$ 5,591,436	\$ 3,948,726	\$ 1,642,710	71%
240 - Road Operating Fund				
Intergovernmental	\$ 2,249,000	\$ 1,855,903	\$ 393,097	83%
Investment revenue	91,500	31,656	59,844	35%
Other revenues	-	1,063	(1,063)	-
TOTAL REVENUES	\$ 2,340,500	\$ 1,888,622	\$ 451,878	81%
Personnel services	\$ 590,870	\$ 371,301	\$ 219,569	63%
Materials and services	760,312	600,785	159,527	79%
Capital outlay	342,000	307,648	34,352	90%
Debt service	360,000	356,443	3,557	99%
Transfers out	1,578,693	583,958	994,735	37%
TOTAL EXPENDITURES	\$ 3,631,875	\$ 2,220,134	\$ 1,411,741	61%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,585,000	\$ 2,088,728	\$ 496,272	81%
Investment revenue	89,000	154,007	(65,007)	173%
TOTAL REVENUES	\$ 2,674,000	\$ 2,242,735	\$ 431,265	84%
Transfers out	\$ 2,842,830	\$ 1,974,400	\$ 868,430	69%
TOTAL EXPENDITURES	\$ 2,842,830	\$ 1,974,400	\$ 868,430	69%
260 - Transit Fund				
Taxes	\$ 6,200,000	\$ 5,121,555	\$ 1,078,445	83%
Intergovernmental	3,683,000	3,670,441	12,559	100%
Charges for services	20,000	16,602	3,398	83%
Investment revenue	640,000	701,760	(61,760)	110%
Other revenues	21,000	59,584	(38,584)	284%
TOTAL REVENUES	\$ 10,564,000	\$ 9,569,942	\$ 994,058	91%
Personnel services	\$ 5,611,270	\$ 3,520,951	\$ 2,090,319	63%
Materials and services	2,909,951	2,063,995	845,956	71%
Capital outlay	2,030,000	1,368,332	661,668	67%
Transfers out	5,044,080	4,009,471	1,034,609	79%
TOTAL EXPENDITURES	\$ 15,595,301	\$ 10,962,749	\$ 4,632,552	70%
510 - Water Operating Fund				
Charges for services	\$ 10,263,900	\$ 8,194,437	\$ 2,069,463	80%
Investment revenue	800,000	700,480	99,520	88%
Other revenues	40,000	47,724	(7,724)	119%
TOTAL REVENUES	\$ 11,103,900	\$ 8,942,640	\$ 2,161,260	81%
Personnel services	\$ 716,720	\$ 342,493	\$ 374,228	48%
Materials and services	5,935,766	3,602,737	2,333,029	61%
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	5,658,448	5,052,766	53%
TOTAL EXPENDITURES	\$ 19,257,200	\$ 10,139,135	\$ 9,118,065	53%
520 - Sewer Operating Fund				
Charges for services	\$ 7,787,000	\$ 5,929,791	\$ 1,857,209	76%
Investment revenue	420,000	460,589	(40,589)	110%
Other revenues	31,500	34,988	(3,488)	111%
TOTAL REVENUES	\$ 8,238,500	\$ 6,425,368	\$ 1,813,132	78%
Personnel services	\$ 481,890	\$ 260,009	\$ 221,881	54%
Materials and services	4,239,192	2,902,828	1,336,364	68%
Capital outlay	230,000	-	230,000	0%
Debt service	2,880,000	376,436	2,503,564	13%
Transfers out	4,016,532	2,008,815	2,007,717	50%
TOTAL EXPENDITURES	\$ 11,847,614	\$ 5,548,087	\$ 6,299,527	47%
550 - Street Lighting Fund				
Charges for services	\$ 544,500	\$ 421,212	\$ 123,288	77%
Investment revenue	30,000	45,085	(15,085)	150%
TOTAL REVENUES	\$ 574,500	\$ 469,297	\$ 105,203	82%
Materials and services	\$ 331,310	\$ 226,399	\$ 104,911	68%
Transfers out	1,220,939	506,087	714,852	41%
TOTAL EXPENDITURES	\$ 1,552,249	\$ 732,486	\$ 819,763	47%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,527,500	\$ 2,694,151	\$ 833,349	76%
Investment revenue	230,000	241,665	(11,665)	105%
TOTAL REVENUES	\$ 3,757,500	\$ 2,935,817	\$ 821,683	78%
Personnel services	\$ 459,780	\$ 295,876	\$ 163,904	64%
Materials and services	852,592	524,651	327,941	62%
Debt service	842,000	836,423	5,577	99%
Transfers out	2,645,119	1,131,151	1,513,968	43%
TOTAL EXPENDITURES	\$ 4,827,491	\$ 2,802,860	\$ 2,024,631	58%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 1,569,766	\$ 430,234	78%
Investment revenue	93,500	146,354	(52,854)	157%
TOTAL REVENUES	\$ 2,093,500	\$ 1,716,120	\$ 377,380	82%
Materials and services	\$ 32,560	\$ 2,597	\$ 29,963	8%
Transfers out	4,449,726	1,370,715	3,079,011	31%
TOTAL EXPENDITURES	\$ 4,482,286	\$ 1,373,313	\$ 3,108,973	31%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 311,156	\$ (311,156)	-
Investment revenue	34,000	84,610	(50,610)	249%
TOTAL REVENUES	\$ 34,000	\$ 395,766	\$ (361,766)	1164%
346 - Roads SDC				
System Development Charges	\$ 900,000	\$ 3,328,935	\$ (2,428,935)	370%
Investment revenue	242,500	410,630	(168,130)	169%
TOTAL REVENUES	\$ 1,142,500	\$ 3,739,565	\$ (2,597,065)	327%
Materials and services	\$ 38,820	\$ 12,382	\$ 26,438	32%
Transfers out	10,893,557	3,704,388	7,189,169	34%
TOTAL EXPENDITURES	\$ 10,932,377	\$ 3,716,771	\$ 7,215,606	34%
396 - Parks SDC				
System Development Charges	\$ 825,000	\$ 643,586	\$ 181,414	78%
Investment revenue	43,500	90,854	(47,354)	209%
TOTAL REVENUES	\$ 868,500	\$ 734,441	\$ 134,059	85%
Materials and services	\$ 15,810	\$ 1,321	\$ 14,489	8%
Transfers out	1,348,447	394,064	954,383	29%
TOTAL EXPENDITURES	\$ 1,364,257	\$ 395,386	\$ 968,871	29%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 1,396,229	\$ (396,229)	140%
Investment revenue	238,000	270,807	(32,807)	114%
TOTAL REVENUES	\$ 1,238,000	\$ 1,667,036	\$ (429,036)	135%
Materials and services	\$ 24,280	\$ 3,648	\$ 20,632	15%
Debt service	457,000	450,699	6,301	99%
Transfers out	9,262,103	5,124,067	4,138,036	55%
TOTAL EXPENDITURES	\$ 9,743,383	\$ 5,578,415	\$ 4,164,968	57%
526 - Sewer SDC				
System Development Charges	\$ 550,000	\$ 611,527	\$ (61,527)	111%
Investment revenue	31,500	56,842	(25,342)	180%
TOTAL REVENUES	\$ 581,500	\$ 668,369	\$ (86,869)	115%
Materials and services	\$ 20,640	\$ 1,324	\$ 19,316	6%
Transfers out	1,917,994	183,524	1,734,470	10%
TOTAL EXPENDITURES	\$ 1,938,634	\$ 184,849	\$ 1,753,785	10%
576 - Stormwater SDC				
System Development Charges	\$ 200,000	\$ 470,080	\$ (270,080)	235%
Investment revenue	77,500	138,948	(61,448)	179%
TOTAL REVENUES	\$ 277,500	\$ 609,029	\$ (331,529)	219%
Materials and services	\$ 5,380	\$ 1,813	\$ 3,567	34%
Transfers out	922,104	203,572	718,532	22%
TOTAL EXPENDITURES	\$ 927,484	\$ 205,385	\$ 722,099	22%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
805 - Year 2000 Capital Projects				
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	\$ 5,202	\$ (202)	104%
TOTAL REVENUES	\$ 5,000	\$ 5,202	\$ (202)	104%
815 - Westside Capital Projects				
Investment revenue	\$ 128,500	\$ 228,979	\$ (100,479)	178%
TOTAL REVENUES	\$ 128,500	\$ 228,979	\$ (100,479)	178%
Materials and services	\$ 223,808	\$ 117,362	\$ 106,446	52%
Capital outlay	2,227,681	266,981	1,960,700	12%
TOTAL EXPENDITURES	\$ 2,451,489	\$ 384,343	\$ 2,067,146	16%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 2,500	\$ 16,156	\$ (13,656)	646%
Transfers in	500,000	-	500,000	0%
TOTAL REVENUES	\$ 502,500	\$ 16,156	\$ 486,344	3%
Materials and services	\$ 136,004	\$ 113,670	\$ 22,334	84%
TOTAL EXPENDITURES	\$ 136,004	\$ 113,670	\$ 22,334	84%
827 - Coffee Creek Debt Service				
Taxes	\$ 748,000	\$ 657,383	\$ 90,617	88%
Investment revenue	6,000	18,609	(12,609)	310%
TOTAL REVENUES	\$ 754,000	\$ 675,992	\$ 78,008	90%
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	\$ 950,686	\$ 105,314	90%
TOTAL REVENUES	\$ 1,056,000	\$ 952,186	\$ 103,814	90%
Materials and services	\$ 1,056,000	\$ 88,000	\$ 968,000	8%
TOTAL EXPENDITURES	\$ 1,056,000	\$ 88,000	\$ 968,000	8%