



December Monthly Report

FINANCE—The department where everyone counts

- **BUDGET 2026-27:** The City's annual budget development process for fiscal year (FY) 2026–27 is underway. Departments are preparing proposed budgets based on historical trends, projected expenditures, and anticipated operational needs. Concurrently, Finance staff are estimating projected year-end fund balances for each of the City's 24 funds. These estimates will serve as the Budgeted Beginning Fund Balance for the upcoming fiscal year and are a key component of the overall budget framework. A detailed analysis of projected fund balances and underlying assumptions will be provided to the Budget Committee in memorandum form by early March to support review and discussion.
- **UTILITY BILLING:** Staff conducted a year-end wrap-up meeting with InvoiceCloud's Customer Care team. InvoiceCloud provides the City's utility billing customer portal, which allows customers to view their bills, enroll in AutoPay or Pay by Text, make one-time payments, or schedule payments using multiple payment methods, including eCheck, credit card, Apple Pay, Venmo, PayPal, and Google Pay.

InvoiceCloud also distributes electronic invoices to paperless customers and sends automated email reminders for past-due balances and expiring credit cards. The City utilizes InvoiceCloud's secure, automated toll-free phone system to allow customers to make payments by phone. In addition, the City uses InvoiceCloud's outbound campaign feature, which generates automated calls to notify customers who are at risk of water service shutoff due to non-payment. These services enhance customer service while improving the efficiency of payment processing for City staff.

InvoiceCloud expressed strong satisfaction with the City's usage metrics. Currently, 46% of customers are enrolled in AutoPay, 72% of registered customers make payments online, and 67% of accounts are enrolled in paperless billing.

InvoiceCloud highlighted its AI-based customer support and custom reporting tools as key strengths. While the City's experience with these features has been mixed, InvoiceCloud indicated that the AI tools continue to improve as they learn from historical interactions. Staff feedback is expected to contribute to a more effective experience in the coming year. In January, staff plans to evaluate three additional InvoiceCloud features:

1. *Online Bank Direct* – A bill-pay consolidation service similar to the City's current Paymode system.
 2. *Cloud Store* – Allows customers to pay online for non-invoiced items, potentially including parking passes, bulk water purchases, or Oregon Liquor and Cannabis Commission (OLCC) permits.
 3. *Online Donations* – Allows customers to round up their bill or contribute a fixed amount in support of a designated non-profit organization.
- **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	\$ 17,528,500	\$ 11,899,490	\$ 5,629,010	68%
Intergovernmental	3,254,985	378,489	2,876,496	12%
Licenses and permits	171,700	113,405	58,295	66%
Charges for services	384,102	228,351	155,751	59%
Fines and forfeitures	180,000	83,003	96,997	46%
Investment revenue	531,000	260,792	270,208	49%
Other revenues	675,650	617,370	58,280	91%
Transfers in	6,477,241	2,745,202	3,732,039	42%
TOTAL REVENUES	\$ 29,203,178	\$ 16,326,102	\$ 12,877,076	56%
Personnel services	\$ 14,095,430	\$ 6,111,866	\$ 7,983,564	43%
Materials and services	14,992,012	6,276,698	8,715,314	42%
Capital outlay	135,000	78,106	56,894	58%
Transfers out	6,049,658	1,688,385	4,361,273	28%
TOTAL EXPENDITURES	\$ 35,272,100	\$ 14,155,055	\$ 21,117,045	40%
610 - Fleet Fund				
Charges for services	\$ 1,933,368	\$ 966,684	\$ 966,684	50%
Investment revenue	48,000	15,488	32,512	32%
TOTAL REVENUES	\$ 1,981,368	\$ 994,237	\$ 987,131	50%
Personnel services	\$ 1,155,130	\$ 458,891	\$ 696,239	40%
Materials and services	840,440	354,193	486,247	42%
Capital outlay	532,000	162,543	369,457	31%
TOTAL EXPENDITURES	\$ 2,527,570	\$ 975,627	\$ 1,551,943	39%
230 - Building Inspection Fund				
Licenses and permits	\$ 952,000	\$ 642,258	\$ 309,742	67%
Investment revenue	157,000	57,911	99,089	37%
TOTAL REVENUES	\$ 1,109,000	\$ 700,169	\$ 408,831	63%
Personnel services	\$ 1,148,520	\$ 425,883	\$ 722,637	37%
Materials and services	243,155	48,114	195,041	20%
Transfers out	422,808	211,404	211,404	50%
TOTAL EXPENDITURES	\$ 1,814,483	\$ 685,401	\$ 1,129,082	38%
231 - Community Development Fund				
Licenses and permits	\$ 446,718	\$ 497,884	\$ (51,166)	111%
Charges for services	457,002	163,495	293,507	36%
Intergovernmental	598,995	100,000	498,995	17%
Investment revenue	93,000	35,281	57,719	38%
Transfers in	4,627,515	2,457,675	2,169,840	53%
TOTAL REVENUES	\$ 6,223,230	\$ 3,254,335	\$ 2,968,895	52%
Personnel services	\$ 3,995,690	\$ 1,698,932	\$ 2,296,758	43%
Materials and services	1,031,820	411,393	620,427	40%
Transfers out	1,170,209	337,200	833,009	29%
TOTAL EXPENDITURES	\$ 6,197,719	\$ 2,447,526	\$ 3,750,193	39%
240 - Road Operating Fund				
Intergovernmental	\$ 2,181,000	\$ 743,287	\$ 1,437,713	34%
Investment revenue	26,000	12,452	13,548	48%
Transfers in	509,940	489,940	20,000	96%
TOTAL REVENUES	\$ 2,716,940	\$ 1,245,679	\$ 1,471,261	46%
Personnel services	\$ 608,120	\$ 197,960	\$ 410,160	33%
Materials and services	754,894	349,425	405,469	46%
Capital outlay	44,850	-	44,850	0%
Debt service	360,000	41,603	318,397	12%
Transfers out	1,420,588	260,325	1,160,263	18%
TOTAL EXPENDITURES	\$ 3,188,452	\$ 849,313	\$ 2,339,139	27%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,661,000	\$ 1,184,799	\$ 1,476,201	45%
Investment revenue	172,000	63,341	108,659	37%
TOTAL REVENUES	\$ 2,833,000	\$ 1,248,141	\$ 1,584,859	44%
Transfers out	\$ 3,081,080	\$ 1,264,332	\$ 1,816,748	41%
TOTAL EXPENDITURES	\$ 3,081,080	\$ 1,264,332	\$ 1,816,748	41%
260 - Transit Fund				
Taxes	\$ 6,300,000	\$ 1,287,540	\$ 5,012,460	20%
Intergovernmental	2,757,000	1,476,405	1,280,595	54%
Charges for services	20,000	9,574	10,426	48%
Investment revenue	698,000	212,865	485,135	30%
Other revenues	21,000	8,037	12,963	38%
TOTAL REVENUES	\$ 9,796,000	\$ 2,994,421	\$ 6,801,579	31%
Personnel services	\$ 5,871,460	\$ 2,214,281	\$ 3,657,179	38%
Materials and services	2,914,658	1,399,399	1,515,259	48%
Capital outlay	1,158,000	6,292	1,151,708	1%
Transfers out	3,062,248	1,619,462	1,442,786	53%
TOTAL EXPENDITURES	\$ 13,006,366	\$ 5,239,434	\$ 7,766,932	40%
510 - Water Operating Fund				
Charges for services	\$ 10,864,000	\$ 5,495,371	\$ 5,368,629	51%
Investment revenue	412,000	173,570	238,430	42%
Other revenues	40,000	34,437	5,563	86%
TOTAL REVENUES	\$ 11,316,000	\$ 5,703,378	\$ 5,612,622	50%
Personnel services	\$ 753,650	\$ 220,797	\$ 532,853	29%
Materials and services	5,285,211	1,719,354	3,565,857	33%
Capital outlay	2,204,493	321,004	1,883,489	15%
Debt service	375,000	43,273	331,727	12%
Transfers out	3,700,814	693,234	3,007,580	19%
TOTAL EXPENDITURES	\$ 12,319,168	\$ 2,997,663	\$ 9,321,505	24%
520 - Sewer Operating Fund				
Charges for services	\$ 7,833,000	\$ 3,248,038	\$ 4,584,962	41%
Investment revenue	380,000	134,003	245,997	35%
Other revenues	31,500	12,582	18,918	40%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	-	600,000	0%
TOTAL REVENUES	\$ 19,344,500	\$ 3,394,623	\$ 15,949,877	18%
Personnel services	\$ 505,250	\$ 186,996	\$ 318,254	37%
Materials and services	4,729,522	1,373,900	3,355,622	29%
Capital outlay	114,850	-	114,850	0%
Debt service	2,886,000	136,553	2,749,447	5%
Transfers out	13,823,655	993,617	12,830,038	7%
TOTAL EXPENDITURES	\$ 22,059,277	\$ 2,691,066	\$ 19,368,211	12%
550 - Street Lighting Fund				
Charges for services	\$ 559,000	\$ 234,690	\$ 324,310	42%
Investment revenue	34,000	13,768	20,232	40%
TOTAL REVENUES	\$ 593,000	\$ 248,458	\$ 344,542	42%
Materials and services	\$ 367,290	\$ 97,894	\$ 269,397	27%
Transfers out	1,280,827	72,082	1,208,745	6%
TOTAL EXPENDITURES	\$ 1,648,117	\$ 169,975	\$ 1,478,142	10%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,581,000	\$ 1,508,825	\$ 2,072,175	42%
Investment revenue	242,000	82,843	159,157	34%
TOTAL REVENUES	\$ 3,823,000	\$ 1,591,668	\$ 2,231,332	42%
Personnel services	\$ 480,980	\$ 151,173	\$ 329,807	31%
Materials and services	848,994	241,055	607,939	28%
Capital outlay	44,850	-	44,850	0%
Debt service	325,000	37,504	287,496	12%
Transfers out	4,759,006	724,110	4,034,896	15%
TOTAL EXPENDITURES	\$ 6,458,830	\$ 1,153,842	\$ 5,304,988	18%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,500,000	\$ 841,760	\$ 1,658,241	34%
Investment revenue	27,000	55,899	(28,899)	207%
TOTAL REVENUES	\$ 2,527,000	\$ 897,658	\$ 1,629,342	36%
Materials and services	\$ 19,540	\$ -	\$ 19,540	0%
Transfers out	3,573,177	481,754	3,091,423	13%
TOTAL EXPENDITURES	\$ 3,592,717	\$ 481,754	\$ 3,110,963	13%
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	\$ 2,534,487	\$ (434,487)	121%
Investment revenue	287,000	116,182	170,818	40%
TOTAL REVENUES	\$ 2,387,000	\$ 2,650,669	\$ (263,669)	111%
Materials and services	\$ 40,760	\$ -	\$ 40,760	0%
Transfers out	8,213,181	135,510	8,077,671	2%
TOTAL EXPENDITURES	\$ 8,253,941	\$ 135,510	\$ 8,118,431	2%
396 - Parks SDC				
System Development Charges	\$ 1,320,000	\$ 1,030,512	\$ 289,488	78%
Investment revenue	77,000	31,455	45,545	41%
TOTAL REVENUES	\$ 1,397,000	\$ 1,061,968	\$ 335,032	76%
Materials and services	\$ 9,490	\$ -	\$ 9,490	0%
Transfers out	918,557	47,972	870,585	5%
TOTAL EXPENDITURES	\$ 928,047	\$ 47,972	\$ 880,075	5%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 1,247,205	\$ (247,205)	125%
Investment revenue	65,000	40,287	24,713	62%
TOTAL REVENUES	\$ 1,065,000	\$ 1,287,492	\$ (222,492)	121%
Materials and services	\$ 14,570	\$ -	\$ 14,570	0%
Debt service	453,000	76,512	376,488	17%
Transfers out	3,888,490	1,830,192	2,058,298	47%
TOTAL EXPENDITURES	\$ 4,356,060	\$ 1,906,704	\$ 2,449,356	44%
526 - Sewer SDC				
System Development Charges	\$ 1,000,000	\$ 915,760	\$ 84,241	92%
Investment revenue	30,000	18,348	11,652	61%
TOTAL REVENUES	\$ 1,030,000	\$ 934,107	\$ 95,893	91%
Materials and services	\$ 12,380	\$ -	\$ 12,380	0%
Transfers out	1,751,531	47,207	1,704,324	3%
TOTAL EXPENDITURES	\$ 1,763,911	\$ 47,207	\$ 1,716,704	3%
576 - Stormwater SDC				
System Development Charges	\$ 170,000	\$ 218,352	\$ (48,352)	128%
Investment revenue	144,000	43,293	100,707	30%
TOTAL REVENUES	\$ 314,000	\$ 261,645	\$ 52,355	83%
Materials and services	\$ 5,650	\$ -	\$ 5,650	0%
Transfers out	647,645	55,301	592,344	9%
TOTAL EXPENDITURES	\$ 653,295	\$ 55,301	\$ 597,994	8%

	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	\$ 51,753	\$ 323,248	14%
Capital outlay	2,851,000	269,333	2,581,667	9%
TOTAL EXPENDITURES	\$ 3,226,000	\$ 321,085	\$ 2,904,915	10%
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	\$ 70,235	\$ 165,769	30%
TOTAL EXPENDITURES	\$ 866,004	\$ 70,235	\$ 795,769	8%
827 - Coffee Creek Debt Service				
Taxes	\$ 718,000	\$ 727,498	\$ (9,498)	101%
Investment revenue	29,000	8,854	20,146	31%
TOTAL REVENUES	\$ 747,000	\$ 736,352	\$ 10,648	99%
Debt service	\$ 780,000	\$ 639,149	\$ 140,851	82%
TOTAL EXPENDITURES	\$ 780,000	\$ 639,149	\$ 140,851	82%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,174,100	\$ 809,502	\$ 364,598	69%
TOTAL REVENUES	\$ 1,174,100	\$ 809,502	\$ 364,598	69%
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
TOTAL EXPENDITURES	\$ 1,174,100	\$ -	\$ 1,174,100	0%