WILSONVILLE FINANCE

JULY 2026

Monthly Report

FINANCE—The department where everyone counts

- **END OF FISCAL YEAR:** With the close of Fiscal Year 2025–2026 on June 30, staff is preparing the City's Annual Comprehensive Financial Report (**ACFR**). The City's year-end financial statements are subject to an independent external audit performed by REDW LLC, the City's contracted Certified Public Accountant (CPA) firm. As part of the audit process, auditors may communicate with management and/or City Council members, in addition to the Finance Department, regarding organizational risks, internal controls, and other matters relevant to the audit.

  The City maintains a comprehensive fraud risk management framework designed to support the assessment, prevention, detection, and monitoring of fraud risks. This framework is reinforced by an organizational culture that promotes integrity, ethical conduct, accountability, and clearly defined roles and responsibilities.

  The City's internal control environment is designed to ensure appropriate segregation of duties, authorization of transactions, and compliance with applicable policies and regulations. Controls are integrated throughout operations, including system access reviews, banking safeguards, approval workflows, and independent reviews of financial activity. Finance and the IT Department routinely monitor controls as responsibilities change, while Finance provides additional oversight through general ledger and cash activity reviews. Department managers receive monthly budget reports to review revenues and expenditures and identify unusual or unexpected activity.

- **General Fund**: The City manages **10 operating funds**, with nine dedicated to specific programs or utilities that have restricted revenue sources and uses. These include Water, Sewer, Stormwater, Street Lighting, Transit, Road Operating, Road Maintenance, Building Inspection, and the Community Development Fund. The **General Fund** is different—it provides the flexible funding that supports core City services such as public safety, parks, libraries, planning, and administration, while also helping fund capital improvements to parks and City facilities. It is supported primarily by property taxes, making it the City's most important operating fund.

  Like many Oregon cities, the General Fund is experiencing a long-term structural imbalance as costs continue to outpace recurring revenues, driven in part by limitations on property tax growth. Without action, this gap will gradually reduce the City's financial flexibility and limit its ability to maintain service levels, invest in infrastructure, and respond to future community needs. As Fiscal Year 2025–26 financial results are finalized, staff will return to Council with updated financial forecasts and a discussion of the City's long-term fiscal outlook. That conversation will include options for addressing the structural imbalance and seek Council policy direction on how to sustainably balance community service priorities with ongoing infrastructure investment.

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- **REDUCED SEWER RATE**: In March 2026, City Council approved a reduced sewer rate program for qualifying low-income households. Since then, we have updated many of our system-generated utility billing emails to raise awareness of the assistance program available through Wilsonville Community Sharing (WCS). Information about the program is also included on mailed delinquent notices and posted on the City's website.

  To date, WCS has approved six (6) households for assistance, including one (1) household receiving a 50% discount and five (5) households receiving a 70% discount. The discount applies to the sewer base fee only, providing a monthly savings of $11.56 for households receiving the 50% discount and $16.18 for those receiving the 70% discount.

  This outreach effort helps ensure eligible residents are aware of the program and can access available utility bill assistance.

- **ATTACHED FINANCIALS**: Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: July FY 2027

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
110 - General Fund					
	Taxes	$ 18,137,000	$ 219,668	$ 17,917,332	1%
	Intergovernmental	2,952,642	-	2,952,642	0%
	Licenses and permits	151,660	86,705	64,955	57%
	Charges for services	442,602	15,326	427,276	3%
	Fines and forfeitures	175,000	22,831	152,169	13%
	Investment revenue	529,700	-	529,700	0%
	Other revenues	664,900	15,843	649,057	2%
	Transfers in	13,423,651	6,957,724	6,465,927	52%
	TOTAL REVENUES	**$ 36,477,155**	**$ 7,318,097**	**$ 29,159,058**	**20%**
	Personnel services	$ 14,745,820	$ 551,174	$ 14,194,646	4%
	Materials and services	16,298,390	621,569	15,676,821	4%
	Capital outlay	75,000	-	75,000	0%
	Transfers out	3,055,906	-	3,055,906	0%
	TOTAL EXPENDITURES	**$ 34,175,116**	**$ 1,172,742**	**$ 33,002,374**	**3%**
610 - Fleet Fund					
	Charges for services	$ 2,023,800	$ 168,650	$ 1,855,150	8%
	Investment revenue	39,300	-	39,300	0%
	TOTAL REVENUES	**$ 2,063,100**	**$ 216,483**	**$ 1,846,618**	**10%**
	Personnel services	$ 1,156,910	$ 38,144	$ 1,118,766	3%
	Materials and services	892,330	109,062	783,268	12%
	Capital outlay	234,000	-	234,000	0%
	TOTAL EXPENDITURES	**$ 2,283,240**	**$ 147,207**	**$ 2,136,033**	**6%**
230 - Building Inspection Fund					
	Licenses and permits	$ 1,253,800	$ 75,272	$ 1,178,528	6%
	Investment revenue	158,600	-	158,600	0%
	TOTAL REVENUES	**$ 1,412,400**	**$ 75,272**	**$ 1,337,128**	**5%**
	Personnel services	$ 1,186,970	$ 35,785	$ 1,151,185	3%
	Materials and services	247,809	5,631	242,178	2%
	Transfers out	476,484	39,707	436,777	8%
	TOTAL EXPENDITURES	**$ 1,911,263**	**$ 81,122**	**$ 1,830,141**	**4%**
231 - Community Development Fund					
	Licenses and permits	$ 433,629	$ 8,081	$ 425,548	2%
	Charges for services	523,002	9,623	513,379	2%
	Intergovernmental	125,000	-	125,000	0%
	Investment revenue	93,800	195	93,605	0%
	Transfers in	4,290,266	47,142	4,243,124	1%
	TOTAL REVENUES	**$ 5,465,697**	**$ 78,972**	**$ 5,386,725**	**1%**
	Personnel services	$ 4,207,600	$ 116,814	$ 4,090,786	3%
	Materials and services	973,849	30,170	943,679	3%
	Transfers out	770,988	63,499	707,489	8%
	TOTAL EXPENDITURES	**$ 5,952,437**	**$ 210,482**	**$ 5,741,955**	**4%**
240 - Road Operating Fund					
	Intergovernmental	$ 2,056,000	$ -	$ 2,056,000	0%
	Investment revenue	30,400	-	30,400	0%
	Transfers in	511,940	3,500	508,440	1%
	TOTAL REVENUES	**$ 2,598,340**	**$ 3,500**	**$ 2,594,840**	**0%**
	Personnel services	$ 602,380	$ 20,950	$ 581,430	3%
	Materials and services	825,240	14,817	810,423	2%
	Debt service	358,000	38,543	319,457	11%
	Transfers out	1,088,798	30,760	1,058,038	3%
	TOTAL EXPENDITURES	**$ 2,874,418**	**$ 105,070**	**$ 2,769,348**	**4%**

City of Wilsonville - Fund Summaries
Reporting Month: July FY 2027

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
241 - Road Maintenance Fund					
	Charges for services	$ 2,775,000	$ 1,545	$ 2,773,455	0%
	Investment revenue	206,300	-	206,300	0%
	TOTAL REVENUES	**$ 2,981,300**	**$ 1,545**	**$ 2,979,755**	**0%**
	Transfers out	$ 3,167,373	$ -	$ 3,167,373	0%
	TOTAL EXPENDITURES	**$ 3,167,373**	**$ -**	**$ 3,167,373**	**0%**
260 - Transit Fund					
	Taxes	$ 6,300,000	$ 241,497	$ 6,058,503	4%
	Intergovernmental	3,807,000	-	3,807,000	0%
	Investment revenue	752,300	-	752,300	0%
	Other revenues	5,000	98	4,902	2%
	TOTAL REVENUES	**$ 10,864,300**	**$ 242,857**	**$ 10,621,443**	**2%**
	Personnel services	$ 6,307,340	$ 210,715	$ 6,096,625	3%
	Materials and services	2,703,574	146,792	2,556,782	5%
	Capital outlay	1,148,000	-	1,148,000	0%
	Transfers out	1,333,208	97,559	1,235,649	7%
	TOTAL EXPENDITURES	**$ 11,492,122**	**$ 455,066**	**$ 11,037,056**	**4%**
510 - Water Operating Fund					
	Charges for services	$ 10,305,000	$ 6,009	$ 10,298,991	0%
	Investment revenue	537,400	-	537,400	0%
	Other revenues	45,000	-	45,000	0%
	Transfers in	8,922,917	8,921,918	999	100%
	TOTAL REVENUES	**$ 19,810,317**	**$ 8,927,927**	**$ 10,882,390**	**45%**
	Personnel services	$ 781,010	$ 23,126	$ 757,884	3%
	Materials and services	7,609,563	24,514	7,585,049	0%
	Capital outlay	848,644	-	848,644	0%
	Debt service	374,000	40,090	333,910	11%
	Transfers out	2,252,548	92,868	2,159,680	4%
	TOTAL EXPENDITURES	**$ 11,865,765**	**$ 180,599**	**$ 11,685,166**	**2%**
520 - Sewer Operating Fund					
	Charges for services	$ 9,325,000	$ 3,366	$ 9,321,634	0%
	Investment revenue	362,800	-	362,800	0%
	Other revenues	30,000	2,546	27,454	8%
	Loan proceeds	10,750,000	-	10,750,000	0%
	Transfers in	600,000	-	600,000	0%
	TOTAL REVENUES	**$ 21,067,800**	**$ 5,912**	**$ 21,061,888**	**0%**
	Personnel services	$ 513,160	$ 8,818	$ 504,342	2%
	Materials and services	4,762,066	8,633	4,753,433	0%
	Capital outlay	480,000	-	480,000	0%
	Debt service	2,960,000	27,289	2,932,711	1%
	Transfers out	13,526,268	77,683	13,448,585	1%
	TOTAL EXPENDITURES	**$ 22,241,494**	**$ 122,423**	**$ 22,119,071**	**1%**
550 - Street Lighting Fund					
	Charges for services	$ 552,000	$ 277	$ 551,723	0%
	Investment revenue	19,400	-	19,400	0%
	TOTAL REVENUES	**$ 571,400**	**$ 277**	**$ 571,123**	**0%**
	Materials and services	$ 347,000	$ -	$ 347,000	0%
	Transfers out	194,178	5,244	188,934	3%
	TOTAL EXPENDITURES	**$ 541,178**	**$ 5,244**	**$ 535,934**	**1%**
570 - Stormwater Operating Fund					
	Charges for services	$ 6,064,600	$ 3,223	$ 6,061,377	0%
	Investment revenue	217,000	-	217,000	0%
	TOTAL REVENUES	**$ 6,281,600**	**$ 3,223**	**$ 6,278,377**	**0%**
	Personnel services	$ 461,050	$ 17,550	$ 443,500	4%
	Materials and services	944,002	7,344	936,658	1%
	Debt service	325,000	34,745	290,255	11%
	Transfers out	8,989,384	74,607	8,914,777	1%
	TOTAL EXPENDITURES	**$ 10,719,436**	**$ 134,246**	**$ 10,585,190**	**1%**

City of Wilsonville - SDC Fund Summaries
Reporting Month: July FY 2027

WILSONVILLE OREGON

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
336 - Frog Pond Development					
	Licenses and permits	$ 2,500,000	$ 108,270	$ 2,391,730	*4%*
	Investment revenue	72,700	-	72,700	*0%*
	TOTAL REVENUES	**$ 2,572,700**	**$ 108,270**	**$ 2,464,430**	***4%***
	Materials and services	$ 16,610	$ -	$ 16,610	*0%*
	Transfers out	3,856,574	-	3,856,574	*0%*
	TOTAL EXPENDITURES	**$ 3,873,184**	**$ -**	**$ 3,873,184**	***0%***
348 - Washington County TDT					
	Washington County TDT	$ -	$ -	$ -	-
	Investment revenue	119,800	-	119,800	*0%*
	TOTAL REVENUES	**$ 119,800**	**$ -**	**$ 119,800**	***0%***
346 - Roads SDC					
	System Development Charges	$ 4,000,000	$ 51,467	$ 3,948,533	*1%*
	Investment revenue	465,300	-	465,300	*0%*
	TOTAL REVENUES	**$ 4,465,300**	**$ 51,467**	**$ 4,413,833**	***1%***
	Materials and services	$ 42,800	$ -	$ 42,800	*0%*
	Transfers out	10,427,939	-	10,427,939	*0%*
	TOTAL EXPENDITURES	**$ 10,470,739**	**$ -**	**$ 10,470,739**	***0%***
396 - Parks SDC					
	System Development Charges	$ 1,000,000	$ 51,477	$ 948,523	*5%*
	Investment revenue	179,600	-	179,600	*0%*
	TOTAL REVENUES	**$ 1,179,600**	**$ 51,477**	**$ 1,128,123**	***4%***
	Materials and services	$ 9,960	$ -	$ 9,960	*0%*
	Transfers out	372,069	-	372,069	*0%*
	TOTAL EXPENDITURES	**$ 382,029**	**$ -**	**$ 382,029**	***0%***
516 - Water SDC					
	System Development Charges	$ 1,000,000	$ 49,689	$ 950,311	*5%*
	Investment revenue	71,600	-	71,600	*0%*
	TOTAL REVENUES	**$ 1,071,600**	**$ 49,689**	**$ 1,021,911**	***5%***
	Materials and services	$ 12,380	$ -	$ 12,380	*0%*
	Debt service	460,000	72,835	387,165	*16%*
	Transfers out	444,842	-	444,842	*0%*
	TOTAL EXPENDITURES	**$ 917,222**	**$ 72,835**	**$ 844,387**	***8%***
526 - Sewer SDC					
	System Development Charges	$ 1,100,000	$ 42,475	$ 1,057,525	*4%*
	Investment revenue	110,400	-	110,400	*0%*
	TOTAL REVENUES	**$ 1,210,400**	**$ 42,475**	**$ 1,167,925**	***4%***
	Materials and services	$ 10,520	$ -	$ 10,520	*0%*
	Transfers out	2,657,511	-	2,657,511	*0%*
	TOTAL EXPENDITURES	**$ 2,668,031**	**$ -**	**$ 2,668,031**	***0%***
576 - Stormwater SDC					
	System Development Charges	$ 1,500,000	$ 9,496	$ 1,490,504	*1%*
	Investment revenue	142,000	-	142,000	*0%*
	TOTAL REVENUES	**$ 1,642,000**	**$ 9,496**	**$ 1,632,504**	***1%***
	Materials and services	$ 4,800	$ -	$ 4,800	*0%*
	Transfers out	2,425,500	-	2,425,500	*0%*
	TOTAL EXPENDITURES	**$ 2,430,300**	**$ -**	**$ 2,430,300**	***0%***

City of Wilsonville - URA Fund Summaries
Reporting Month: July FY 2027

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
815 - Westside Capital Projects					
	Investment revenue	$ 130,900	$ -	$ 130,900	0%
	TOTAL REVENUES	**$ 130,900**	**$ -**	**$ 130,900**	***0%***
	Materials and services	$ 190,000	$ -	$ 190,000	0%
	Capital outlay	3,060,000	129,329	2,930,671	4%
	TOTAL EXPENDITURES	**$ 3,250,000**	**$ 129,329**	**$ 3,120,671**	***4%***
825 - Coffee Creek Capital Projects					
	Investment revenue	$ 25,200	$ -	$ 25,200	0%
	Transfers in	500,000	-	500,000	0%
	TOTAL REVENUES	**$ 525,200**	**$ -**	**$ 525,200**	***0%***
	Materials and services	$ 236,004	$ 11,167	$ 224,837	5%
	Capital outlay	630,000	-	630,000	0%
	TOTAL EXPENDITURES	**$ 866,004**	**$ 11,167**	**$ 854,837**	***1%***
827 - Coffee Creek Debt Service					
	Taxes	$ 836,200	$ -	$ 836,200	0%
	Investment revenue	25,000	-	25,000	0%
	TOTAL REVENUES	**$ 861,200**	**$ -**	**$ 861,200**	***0%***
	Debt service	$ 780,000	$ -	$ 780,000	0%
	TOTAL EXPENDITURES	**$ 780,000**	**$ -**	**$ 780,000**	***0%***
830 - Wilsonville Investment Now Program					
	Taxes	$ 1,175,000	$ -	$ 1,175,000	0%
	TOTAL REVENUES	**$ 1,175,000**	**$ -**	**$ 1,175,000**	***0%***
	Materials and services	$ 1,175,000	$ -	$ 1,175,000	0%
	TOTAL EXPENDITURES	**$ 1,175,000**	**$ -**	**$ 1,175,000**	***0%***