JUNE

Monthly Report

WILSONVILLE FINANCE

FINANCE—The department where everyone counts

- **End of Fiscal Year 2025-2026 (FYE26):** The City successfully crossed the threshold into a new fiscal year shortly after midnight June 30, 2026, proving once again that civilization, accounting systems, and the relentless march of the time can coexist, at least temporary. As always, the new fiscal year arrived in immaculate condition; untouched, unspent, and entirely free of budget supplemental requests, adjustments, and/or budget surprises. It appeared at precisely 12:00 a.m., fresh from the factory, carrying with it the customary hope that we have learned something from the previous year. Cheers to the unfolding Fiscal Year 2026-27 (FYE27) and *here's to a great year ahead!*

- **General Fund**: Developing a long-term financial sustainability strategy for the General Fund is one of the City's most important priorities over the next year. Like most Oregon cities, Wilsonville faces a structural challenge in which the costs of public safety, parks, infrastructure maintenance, and personnel are growing faster than General Fund revenues. In addition, the City's historic ability to fund General Fund capital projects on a ***pay-as-we-go*** basis is becoming increasingly ***constrained-as-we–go***, as available fund balance declines.

  At its core, this conversation is about aligning the community's expectations for services with a financial framework that can sustain them over the long term. Future policy decisions will need to balance service levels, infrastructure investments, growth, and available revenues. Just as importantly, those discussions must consider the financial realities facing residents and businesses, and what residents expect to receive in return as part of the overall value proposition of living in Wilsonville.

  Wilsonville's General Fund is primarily supported by a permanent property tax rate of $2.5206 per $1,000 of assessed value. The City's greatest financial strength is its substantial tax base, with approximately $5.1 billion in taxable assessed value generating roughly $12.4 million in annual property tax revenue. In its simplest form, property tax revenue is driven by three factors: the City's taxable assessed value, divided by $1,000, multiplied by the permanent tax rate. As a result, growth in the City's tax base is the primary driver of long-term General Fund revenue growth. This highlights the importance of continued economic development and strategic employment areas such as Coffee Creek and Basalt Creek, which provide opportunities to expand the tax base and strengthen long-term fiscal sustainability.

  As Council considers future financial strategies, it is important to recognize that Oregon cities utilize a variety of funding models to support service delivery and capital investment, including local option levies, voter-approved bonds, maintenance fees, and other dedicated revenue sources. For example, West Linn supplements a similarly sized permanent tax rate with a monthly Parks Maintenance Fee, while cities such as Tigard and Canby rely on local option levies. Tualatin, meanwhile, has utilized a voter-approved capital bond to address parks and other infrastructure needs. Understanding the advantages and tradeoffs of these approaches may help inform future discussions regarding Wilsonville's long-term financial strategy.

JUNE

Monthly Report

FINANCE—The department where everyone counts

- **Understanding Credit Card Merchant Fees**: The City continues to encourage residents and businesses to take advantage of electronic payment options. Electronic payments offer many benefits, including: convenience, enhanced security, faster processing, reduced paper consumption, and the flexibility to make payments at any time without having to visit City Hall. Further, the benefit is that it is more streamlined, we have fewer delinquent accounts, and it provides a more efficient cash flow for Utility Billing.

  While these payment methods provide significant advantages, there are costs associated with processing credit card transactions. The merchant fees currently charged to the City are 3.75% for General Billing and Utility Billing transactions, and 3.95% for Licenses and Permits.

  The City currently passes along 3.0% of the processing fee to customers paying for Licenses and Permits. The remaining portion of those fees, along with the full merchant fees associated with most other credit card transactions, are absorbed by the City as an operating expense.

  As electronic payments have become increasingly popular, these costs have grown substantially—from $200,000 ten years ago, to $350,000—$400,000 today. This represents a significant ongoing expense that must be considered alongside other operating costs as Council reviews revenues, expenditures, service delivery, and the long-term financial sustainability of City services.

  Historically, the City has absorbed most merchant processing costs in order to provide residents and businesses with convenient payment options. However, municipalities and organizations across the country are facing similar challenges and are now re-evaluating whether a larger portion of these fees should be passed along to the customer, or continue to be funded through general tax revenues (and utility billing), and borne by all taxpayers.

- **Attached Financials**: Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: June FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
110 - General Fund					
	Taxes	$ 17,528,500	$ 16,307,323	$ 1,221,177	93%
	Intergovernmental	3,254,985	2,794,759	460,227	86%
	Licenses and permits	171,700	220,566	(48,866)	128%
	Charges for services	384,102	481,584	(97,482)	125%
	Fines and forfeitures	180,000	191,858	(11,858)	107%
	Investment revenue	531,000	955,109	(424,109)	180%
	Other revenues	829,450	747,248	82,202	90%
	Transfers in	6,507,480	5,311,071	1,196,409	82%
	TOTAL REVENUES	**$ 29,387,217**	**$ 27,009,518**	**$ 2,377,699**	**92%**
	Personnel services	$ 14,095,430	$ 12,812,215	$ 1,283,215	91%
	Materials and services	15,424,012	12,562,848	2,861,164	81%
	Capital outlay	135,000	97,980	37,020	73%
	Transfers out	6,148,458	2,416,142	3,732,316	39%
	TOTAL EXPENDITURES	**$ 35,802,900**	**$ 27,889,184**	**$ 7,913,716**	**78%**
610 - Fleet Fund					
	Charges for services	$ 1,933,368	$ 1,933,368	$ -	100%
	Investment revenue	48,000	49,280	(1,280)	103%
	TOTAL REVENUES	**$ 1,981,368**	**$ 2,000,813**	**$ (19,445)**	**101%**
	Personnel services	$ 1,155,130	$ 972,431	$ 182,699	84%
	Materials and services	840,440	750,089	90,351	89%
	Capital outlay	532,000	521,463	10,537	98%
	TOTAL EXPENDITURES	**$ 2,527,570**	**$ 2,243,984**	**$ 283,586**	**89%**
230 - Building Inspection Fund					
	Licenses and permits	$ 952,000	$ 1,146,951	$ (194,951)	120%
	Investment revenue	157,000	172,873	(15,873)	110%
	TOTAL REVENUES	**$ 1,109,000**	**$ 1,319,824**	**$ (210,824)**	**119%**
	Personnel services	$ 1,148,520	$ 947,475	$ 201,045	82%
	Materials and services	243,155	161,677	81,478	66%
	Transfers out	422,808	422,808	-	100%
	TOTAL EXPENDITURES	**$ 1,814,483**	**$ 1,531,960**	**$ 282,523**	**84%**
231 - Community Development Fund					
	Licenses and permits	$ 446,718	$ 608,245	$ (161,527)	136%
	Charges for services	457,002	313,333	143,669	69%
	Intergovernmental	598,995	160,000	438,995	27%
	Investment revenue	93,000	123,356	(30,356)	133%
	Transfers in	4,688,565	3,812,064	876,501	81%
	TOTAL REVENUES	**$ 6,284,280**	**$ 5,059,858**	**$ 1,224,422**	**81%**
	Personnel services	$ 3,995,690	$ 3,381,314	$ 614,376	85%
	Materials and services	1,031,820	617,423	414,397	60%
	Transfers out	1,170,209	834,400	335,809	71%
	TOTAL EXPENDITURES	**$ 6,197,719**	**$ 4,833,137**	**$ 1,364,582**	**78%**
240 - Road Operating Fund					
	Intergovernmental	$ 2,181,000	$ 1,840,431	$ 340,569	84%
	Investment revenue	26,000	47,894	(21,894)	184%
	Transfers in	509,940	509,940	0	100%
	TOTAL REVENUES	**$ 2,716,940**	**$ 2,398,265**	**$ 318,675**	**88%**
	Personnel services	$ 608,120	$ 422,424	$ 185,696	69%
	Materials and services	789,894	606,599	183,295	77%
	Capital outlay	44,850	49,362	(4,512)	110%
	Debt service	360,000	356,446	3,554	99%
	Transfers out	1,420,588	713,216	707,372	50%
	TOTAL EXPENDITURES	**$ 3,223,452**	**$ 2,148,048**	**$ 1,075,404**	**67%**

City of Wilsonville - Fund Summaries
Reporting Month: June FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
241 - Road Maintenance Fund					
	Charges for services	$ 2,661,000	$ 2,605,816	$ 55,184	*98%*
	Investment revenue	172,000	209,482	(37,482)	*122%*
	TOTAL REVENUES	**$ 2,833,000**	**$ 2,815,298**	**$ 17,702**	***99%***
	Transfers out	$ 3,081,080	$ 1,391,497	$ 1,689,583	*45%*
	TOTAL EXPENDITURES	**$ 3,081,080**	**$ 1,391,497**	**$ 1,689,583**	***45%***
260 - Transit Fund					
	Taxes	$ 6,300,000	$ 6,447,152	$ (147,152)	*102%*
	Intergovernmental	2,757,000	2,447,008	309,992	*89%*
	Charges for services	20,000	18,233	1,767	*91%*
	Investment revenue	698,000	670,075	27,925	*96%*
	Other revenues	21,000	42,624	(21,624)	*203%*
	TOTAL REVENUES	**$ 9,796,000**	**$ 9,625,093**	**$ 170,907**	***98%***
	Personnel services	$ 5,871,460	$ 4,850,706	$ 1,020,754	*83%*
	Materials and services	2,914,658	2,736,280	178,378	*94%*
	Capital outlay	1,158,000	145,015	1,012,985	*13%*
	Transfers out	3,062,248	2,251,905	810,343	*74%*
	TOTAL EXPENDITURES	**$ 13,006,366**	**$ 9,983,905**	**$ 3,022,461**	***77%***
510 - Water Operating Fund					
	Charges for services	$ 10,864,000	$ 9,016,695	$ 1,847,305	*83%*
	Investment revenue	412,000	600,934	(188,934)	*146%*
	Other revenues	40,000	86,250	(46,250)	*216%*
	TOTAL REVENUES	**$ 11,316,000**	**$ 9,703,880**	**$ 1,612,120**	***86%***
	Personnel services	$ 753,650	$ 508,513	$ 245,137	*67%*
	Materials and services	5,285,211	4,091,396	1,193,815	*77%*
	Capital outlay	2,204,493	802,214	1,402,279	*36%*
	Debt service	375,000	370,757	4,243	*99%*
	Transfers out	4,133,609	2,494,501	1,639,108	*60%*
	TOTAL EXPENDITURES	**$ 12,751,963**	**$ 8,267,380**	**$ 4,484,583**	***65%***
520 - Sewer Operating Fund					
	Charges for services	$ 7,833,000	$ 7,479,980	$ 353,020	*95%*
	Investment revenue	380,000	449,925	(69,925)	*118%*
	Other revenues	31,500	25,313	6,187	*80%*
	Loan proceeds	10,500,000	-	10,500,000	*0%*
	Transfers in	600,000	600,000	-	*100%*
	TOTAL REVENUES	**$ 19,344,500**	**$ 8,555,218**	**$ 10,789,282**	***44%***
	Personnel services	$ 505,250	$ 313,988	$ 191,262	*62%*
	Materials and services	4,729,522	3,726,472	1,003,050	*79%*
	Capital outlay	114,850	49,362	65,488	*43%*
	Debt service	2,886,000	2,874,666	11,334	*100%*
	Transfers out	13,823,655	1,886,071	11,937,584	*14%*
	TOTAL EXPENDITURES	**$ 22,059,277**	**$ 8,850,559**	**$ 13,208,718**	***40%***
550 - Street Lighting Fund					
	Charges for services	$ 559,000	$ 505,952	$ 53,048	*91%*
	Investment revenue	34,000	40,762	(6,762)	*120%*
	TOTAL REVENUES	**$ 593,000**	**$ 546,714**	**$ 46,286**	***92%***
	Materials and services	$ 367,290	$ 222,796	$ 144,494	*61%*
	Transfers out	1,280,827	865,532	415,295	*68%*
	TOTAL EXPENDITURES	**$ 1,648,117**	**$ 1,088,328**	**$ 559,789**	***66%***
570 - Stormwater Operating Fund					
	Charges for services	$ 3,581,000	$ 3,775,940	$ (194,940)	*105%*
	Investment revenue	242,000	272,539	(30,539)	*113%*
	TOTAL REVENUES	**$ 3,823,000**	**$ 4,048,479**	**$ (225,479)**	***106%***
	Personnel services	$ 480,980	$ 353,614	$ 127,366	*74%*
	Materials and services	848,994	635,980	213,014	*75%*
	Capital outlay	44,850	49,362	(4,512)	*110%*
	Debt service	325,000	321,317	3,683	*99%*
	Transfers out	4,759,006	1,681,563	3,077,443	*35%*
	TOTAL EXPENDITURES	**$ 6,458,830**	**$ 3,041,836**	**$ 3,416,994**	***47%***

City of Wilsonville - SDC Fund Summaries
Reporting Month: June FY 2026

WILSONVILLE OREGON

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
336 - Frog Pond Development					
	Licenses and permits	$ 2,500,000	$ 1,744,010	$ 755,991	*70%*
	Investment revenue	27,000	182,316	(155,316)	*675%*
	TOTAL REVENUES	**$ 2,527,000**	**$ 1,926,325**	**$ 600,675**	***76%***
	Materials and services	$ 19,540	$ 2,304	$ 17,236	*12%*
	Transfers out	3,573,177	1,861,385	1,711,792	*52%*
	TOTAL EXPENDITURES	**$ 3,592,717**	**$ 1,863,689**	**$ 1,729,028**	***52%***
348 - Washington County TDT					
	Washington County TDT	$ -	$ -	$ -	-
	Investment revenue	112,000	109,021	2,979	*97%*
	TOTAL REVENUES	**$ 112,000**	**$ 109,021**	**$ 2,979**	***97%***
346 - Roads SDC					
	System Development Charges	$ 2,100,000	$ 3,386,472	$ (1,286,472)	*161%*
	Investment revenue	287,000	417,148	(130,148)	*145%*
	TOTAL REVENUES	**$ 2,387,000**	**$ 3,803,620**	**$ (1,416,620)**	***159%***
	Materials and services	$ 40,760	$ 6,937	$ 33,823	*17%*
	Transfers out	8,213,181	361,099	7,852,082	*4%*
	TOTAL EXPENDITURES	**$ 8,253,941**	**$ 368,037**	**$ 7,885,904**	***4%***
396 - Parks SDC					
	System Development Charges	$ 1,320,000	$ 2,270,525	$ (950,525)	*172%*
	Investment revenue	77,000	126,514	(49,514)	*164%*
	TOTAL REVENUES	**$ 1,397,000**	**$ 2,397,038**	**$ (1,000,038)**	***172%***
	Materials and services	$ 9,490	$ 3,450	$ 6,040	*36%*
	Transfers out	918,557	453,363	465,194	*49%*
	TOTAL EXPENDITURES	**$ 928,047**	**$ 456,813**	**$ 471,234**	***49%***
516 - Water SDC					
	System Development Charges	$ 1,000,000	$ 2,173,868	$ (1,173,868)	*217%*
	Investment revenue	65,000	99,371	(34,371)	*153%*
	TOTAL REVENUES	**$ 1,065,000**	**$ 2,273,239**	**$ (1,208,239)**	***213%***
	Materials and services	$ 14,570	$ 3,642	$ 10,928	*25%*
	Debt service	453,000	450,724	2,276	*99%*
	Transfers out	3,888,490	2,672,754	1,215,736	*69%*
	TOTAL EXPENDITURES	**$ 4,356,060**	**$ 3,127,120**	**$ 1,228,940**	***72%***
526 - Sewer SDC					
	System Development Charges	$ 1,000,000	$ 2,341,544	$ (1,341,544)	*234%*
	Investment revenue	30,000	72,491	(42,491)	*242%*
	TOTAL REVENUES	**$ 1,030,000**	**$ 2,414,035**	**$ (1,384,035)**	***234%***
	Materials and services	$ 12,380	$ 2,507	$ 9,873	*20%*
	Transfers out	1,751,531	686,819	1,064,712	*39%*
	TOTAL EXPENDITURES	**$ 1,763,911**	**$ 689,326**	**$ 1,074,585**	***39%***
576 - Stormwater SDC					
	System Development Charges	$ 170,000	$ 340,709	$ (170,709)	*200%*
	Investment revenue	144,000	141,743	2,257	*98%*
	TOTAL REVENUES	**$ 314,000**	**$ 482,451**	**$ (168,451)**	***154%***
	Materials and services	$ 5,650	$ 598	$ 5,052	*11%*
	Transfers out	647,645	198,778	448,867	*31%*
	TOTAL EXPENDITURES	**$ 653,295**	**$ 199,376**	**$ 453,919**	***31%***

City of Wilsonville - URA Fund Summaries
Reporting Month: June FY 2026

		Current Year Budget	Year to Date Activity	*Remaining Balance*	*% Used*
815 - Westside Capital Projects					
	Investment revenue	$ 224,000	$ 224,718	$ (718)	*100%*
	TOTAL REVENUES	**$ 224,000**	**$ 224,718**	**$ (718)**	***100%***
	Materials and services	$ 375,000	$ 142,498	$ 232,502	*38%*
	Capital outlay	2,851,000	547,812	2,303,188	*19%*
	TOTAL EXPENDITURES	**$ 3,226,000**	**$ 690,310**	**$ 2,535,690**	***21%***
825 - Coffee Creek Capital Projects					
	Investment revenue	$ 14,000	$ 24,819	$ (10,819)	*177%*
	Transfers in	500,000	500,000	-	*100%*
	TOTAL REVENUES	**$ 514,000**	**$ 524,819**	**$ (10,819)**	***102%***
	Materials and services	$ 236,004	$ 156,038	$ 79,966	*66%*
	TOTAL EXPENDITURES	**$ 866,004**	**$ 156,038**	**$ 709,966**	***18%***
827 - Coffee Creek Debt Service					
	Taxes	$ 718,000	$ 769,325	$ (51,325)	*107%*
	Investment revenue	29,000	25,821	3,179	*89%*
	TOTAL REVENUES	**$ 747,000**	**$ 795,145**	**$ (48,145)**	***106%***
	Debt service	$ 780,000	$ 778,033	$ 1,967	*100%*
	TOTAL EXPENDITURES	**$ 780,000**	**$ 778,033**	**$ 1,967**	***100%***
830 - Wilsonville Investment Now Program					
	Taxes	$ 1,174,100	$ 867,089	$ 307,011	*74%*
	TOTAL REVENUES	**$ 1,174,100**	**$ 867,089**	**$ 307,011**	***74%***
	Materials and services	$ 1,174,100	$ -	$ 1,174,100	*0%*
	TOTAL EXPENDITURES	**$ 1,174,100**	**$ -**	**$ 1,174,100**	***0%***