



# MAY Monthly Report

FINANCE—The department where everyone counts

## PAGE 1 of 2:

- **FISCAL YEAR 2026-27 BUDGET:** The City Budget advanced out of the Budget Committee after two meetings and was referred to the City Council for adoption at the June 1 public hearing. The Budget Committee, made up of Council and community members, reviews the proposed budget to ensure public funds are planned and spent responsibly. The process promotes public accountability, community involvement, and review of financial priorities, tax impacts, and government spending before the budget is formally adopted.

Some cities also use their Budget Committee informally as a sounding board for broader financial strategy, especially around major projects, tax measures, debt, or economic challenges, but those functions depend on local practice rather than expanded statutory authority. Wilsonville has historically kept the committee's role more limited to Budget Statute. However, there was consensus to add at least one mid-year financial check-in, which is expected to be scheduled for late February 2027, this could be a good time to revisit the General Fund status as well. In the meantime, the committee will continue to receive quarterly financial updates, investment reports, and notices regarding significant budget actions, including mid-year supplemental budgets.

- **GENERAL FUND:** It will be important to keep the General Fund a top priority for ongoing Council attention. The City's financial forecasts remain *dynamic* as inflation fluctuates, revenues materialize above or below projections, CIP projects are delayed or adjusted, and staffing levels fluctuate through normal attrition.

Property tax represents about 45% of total General Fund revenues. The City receives tax levy certification from the Counties (Washington and Clackamas) in October. Properties are assessed as of January 1 each year. For the upcoming fiscal year, we are anticipating approximately a 5% increase over current year estimated final property tax collections, or roughly \$13.1 million.

Maintaining structural balance in the General Fund moving forward will likely require a mix of strategies — strengthening property tax revenues through growth in the tax base and/or where feasible adjustment to the tax rate, exploring new utility-based fees such as a Parks Maintenance Fee, making targeted service adjustments if needed, and continuing to focus on operational efficiencies across departments. City finance and service decisions reflect a built-in tension between two interdependent forces that are always in balance-seeking motion, a continuous equilibrium in which weakening either fiscal capacity or service delivery eventually shows up in the other.

At a high level, long-term sustainability comes down to whether revenue growth keeps pace with the growth in the cost of services. That's a persistent challenge because assessed values tend to grow more slowly than market values, permanent tax rates are fixed, and public safety and labor costs often outpace inflation. As a result, cities typically rely on a combination of construction-related growth, voter-approved levies, utility and franchise fees, deferred maintenance, and periodic service adjustments to maintain balance over time.

**PAGE 2 of 2:**

- **COMMUNICATION BARRIERS:** Email providers have long filtered messages they identify as spam, including legitimate communications that are sometimes mistakenly flagged by users. Now, cell phone carriers are implementing similar technologies, automatically blocking calls they classify as spam or requiring callers to identify themselves before the call is completed.

While these tools help protect consumers, they are also making it increasingly difficult for the City to reliably deliver important information to residents through automated systems. In response, the City is actively exploring best practices to ensure we're able to consistently contact our customers as needed, most notably for time sensitive and/or critical communications.

- **LEVERAGING ARTIFICIAL INTELLIGENCE (AI) TECHNOLOGY:** The City continues to explore emerging technologies that improve efficiency and strengthen financial operations. Each year, a couple of Finance staff attend our annual software provider conference hosted by Tyler Technologies where they receive advanced training, learn about upcoming system enhancements, and collaborate with peer agencies on best practices. One of the most exciting developments in recent years has been the growing use of AI-powered tools to streamline routine administrative tasks. To this point, Tyler Technologies is rolling out "Invoice Capture", a feature designed to significantly reduce manual invoice data entry by automatically populating invoice information as documents are uploaded. This innovation would allow staff to shift their focus from entering data manually, to reviewing and validating transactions for accuracy. Early demonstrations of this technology have been very promising, and the City looks forward to continuing to evaluate and potentially implement this tool later this year or early next.
- **ATTACHED FINANCIALS:** Finance continues to monitor all departments for on-going budget compliance.

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>110 - General Fund</b>				
Taxes	\$ 17,528,500	\$ 16,042,508	\$ 1,485,992	92%
Intergovernmental	3,254,985	2,783,730	471,255	86%
Licenses and permits	171,700	153,688	18,012	90%
Charges for services	384,102	407,952	(23,850)	106%
Fines and forfeitures	180,000	183,151	(3,151)	102%
Investment revenue	531,000	773,012	(242,012)	146%
Other revenues	829,450	742,756	86,694	90%
Transfers in	6,507,480	4,882,005	1,625,475	75%
<b>TOTAL REVENUES</b>	<b>\$ 29,387,217</b>	<b>\$ 25,968,802</b>	<b>\$ 3,418,415</b>	<b>88%</b>
Personnel services	\$ 14,095,430	\$ 11,738,737	\$ 2,356,693	83%
Materials and services	15,424,012	11,350,426	4,073,586	74%
Capital outlay	135,000	97,980	37,020	73%
Transfers out	6,148,458	2,222,926	3,925,532	36%
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,802,900</b>	<b>\$ 25,410,068</b>	<b>\$ 10,392,832</b>	<b>71%</b>
<b>610 - Fleet Fund</b>				
Charges for services	\$ 1,933,368	\$ 1,772,254	\$ 161,114	92%
Investment revenue	48,000	41,846	6,154	87%
<b>TOTAL REVENUES</b>	<b>\$ 1,981,368</b>	<b>\$ 1,832,265</b>	<b>\$ 149,103</b>	<b>92%</b>
Personnel services	\$ 1,155,130	\$ 898,358	\$ 256,772	78%
Materials and services	840,440	659,278	181,162	78%
Capital outlay	532,000	521,463	10,537	98%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,527,570</b>	<b>\$ 2,079,100</b>	<b>\$ 448,470</b>	<b>82%</b>
<b>230 - Building Inspection Fund</b>				
Licenses and permits	\$ 952,000	\$ 1,078,306	\$ (126,306)	113%
Investment revenue	157,000	147,518	9,482	94%
<b>TOTAL REVENUES</b>	<b>\$ 1,109,000</b>	<b>\$ 1,225,824</b>	<b>\$ (116,824)</b>	<b>111%</b>
Personnel services	\$ 1,148,520	\$ 876,306	\$ 272,214	76%
Materials and services	243,155	155,099	88,056	64%
Transfers out	422,808	387,574	35,234	92%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,814,483</b>	<b>\$ 1,418,978</b>	<b>\$ 395,505</b>	<b>78%</b>
<b>231 - Community Development Fund</b>				
Licenses and permits	\$ 446,718	\$ 582,793	\$ (136,075)	130%
Charges for services	457,002	268,797	188,205	59%
Intergovernmental	598,995	160,000	438,995	27%
Investment revenue	93,000	103,569	(10,569)	111%
Transfers in	4,688,565	3,490,585	1,197,981	74%
<b>TOTAL REVENUES</b>	<b>\$ 6,284,280</b>	<b>\$ 4,634,673</b>	<b>\$ 1,649,607</b>	<b>74%</b>
Personnel services	\$ 3,995,690	\$ 3,127,258	\$ 868,432	78%
Materials and services	1,031,820	527,588	504,232	51%
Transfers out	1,170,209	778,200	392,009	67%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,197,719</b>	<b>\$ 4,433,046</b>	<b>\$ 1,764,673</b>	<b>72%</b>
<b>240 - Road Operating Fund</b>				
Intergovernmental	\$ 2,181,000	\$ 1,660,652	\$ 520,348	76%
Investment revenue	26,000	39,156	(13,156)	151%
Transfers in	509,940	506,606	3,334	99%
<b>TOTAL REVENUES</b>	<b>\$ 2,716,940</b>	<b>\$ 2,206,414</b>	<b>\$ 510,526</b>	<b>81%</b>
Personnel services	\$ 608,120	\$ 385,426	\$ 222,694	63%
Materials and services	789,894	561,205	228,689	71%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	360,000	356,446	3,554	99%
Transfers out	1,420,588	629,561	791,027	44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,223,452</b>	<b>\$ 1,982,000</b>	<b>\$ 1,241,452</b>	<b>61%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>241 - Road Maintenance Fund</b>				
Charges for services	\$ 2,661,000	\$ 2,370,374	\$ 290,626	89%
Investment revenue	172,000	172,741	(741)	100%
<b>TOTAL REVENUES</b>	<b>\$ 2,833,000</b>	<b>\$ 2,543,116</b>	<b>\$ 289,884</b>	<b>90%</b>
Transfers out	\$ 3,081,080	\$ 1,357,925	\$ 1,723,155	44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,081,080</b>	<b>\$ 1,357,925</b>	<b>\$ 1,723,155</b>	<b>44%</b>
<b>260 - Transit Fund</b>				
Taxes	\$ 6,300,000	\$ 6,093,216	\$ 206,784	97%
Intergovernmental	2,757,000	2,447,008	309,992	89%
Charges for services	20,000	16,799	3,201	84%
Investment revenue	698,000	564,447	133,553	81%
Other revenues	21,000	22,637	(1,637)	108%
<b>TOTAL REVENUES</b>	<b>\$ 9,796,000</b>	<b>\$ 9,144,108</b>	<b>\$ 651,892</b>	<b>93%</b>
Personnel services	\$ 5,871,460	\$ 4,438,068	\$ 1,433,392	76%
Materials and services	2,914,658	2,520,969	393,689	86%
Capital outlay	1,158,000	92,506	1,065,494	8%
Transfers out	3,062,248	2,161,057	901,191	71%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,006,366</b>	<b>\$ 9,212,600</b>	<b>\$ 3,793,766</b>	<b>71%</b>
<b>510 - Water Operating Fund</b>				
Charges for services	\$ 10,864,000	\$ 8,104,365	\$ 2,759,635	75%
Investment revenue	412,000	506,828	(94,828)	123%
Other revenues	40,000	82,320	(42,320)	206%
<b>TOTAL REVENUES</b>	<b>\$ 11,316,000</b>	<b>\$ 8,693,513</b>	<b>\$ 2,622,487</b>	<b>77%</b>
Personnel services	\$ 753,650	\$ 462,495	\$ 291,155	61%
Materials and services	5,285,211	3,622,347	1,662,864	69%
Capital outlay	2,204,493	796,314	1,408,179	36%
Debt service	375,000	370,757	4,243	99%
Transfers out	4,133,609	1,765,653	2,367,956	43%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,751,963</b>	<b>\$ 7,017,565</b>	<b>\$ 5,734,398</b>	<b>55%</b>
<b>520 - Sewer Operating Fund</b>				
Charges for services	\$ 7,833,000	\$ 6,602,556	\$ 1,230,444	84%
Investment revenue	380,000	375,314	4,686	99%
Other revenues	31,500	22,767	8,733	72%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	600,000	-	100%
<b>TOTAL REVENUES</b>	<b>\$ 19,344,500</b>	<b>\$ 7,600,637</b>	<b>\$ 11,743,863</b>	<b>39%</b>
Personnel services	\$ 505,250	\$ 293,883	\$ 211,367	58%
Materials and services	4,729,522	3,343,261	1,386,261	71%
Capital outlay	114,850	49,362	65,488	43%
Debt service	2,886,000	359,469	2,526,531	12%
Transfers out	13,823,655	1,804,124	12,019,531	13%
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,059,277</b>	<b>\$ 5,850,099</b>	<b>\$ 16,209,178</b>	<b>27%</b>
<b>550 - Street Lighting Fund</b>				
Charges for services	\$ 559,000	\$ 459,987	\$ 99,013	82%
Investment revenue	34,000	37,392	(3,392)	110%
<b>TOTAL REVENUES</b>	<b>\$ 593,000</b>	<b>\$ 497,379</b>	<b>\$ 95,621</b>	<b>84%</b>
Materials and services	\$ 367,290	\$ 206,144	\$ 161,146	56%
Transfers out	1,280,827	859,899	420,928	67%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,648,117</b>	<b>\$ 1,066,043</b>	<b>\$ 582,074</b>	<b>65%</b>
<b>570 - Stormwater Operating Fund</b>				
Charges for services	\$ 3,581,000	\$ 3,324,253	\$ 256,747	93%
Investment revenue	242,000	228,727	13,273	95%
<b>TOTAL REVENUES</b>	<b>\$ 3,823,000</b>	<b>\$ 3,552,981</b>	<b>\$ 270,019</b>	<b>93%</b>
Personnel services	\$ 480,980	\$ 319,425	\$ 161,555	66%
Materials and services	848,994	550,867	298,127	65%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	325,000	321,317	3,683	99%
Transfers out	4,759,006	1,573,194	3,185,812	33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,458,830</b>	<b>\$ 2,814,165</b>	<b>\$ 3,644,665</b>	<b>44%</b>

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>336 - Frog Pond Development</b>				
Licenses and permits	\$ 2,500,000	\$ 1,671,830	\$ 828,171	67%
Investment revenue	27,000	154,183	(127,183)	571%
<b>TOTAL REVENUES</b>	<b>\$ 2,527,000</b>	<b>\$ 1,826,013</b>	<b>\$ 700,987</b>	<b>72%</b>
Materials and services	\$ 19,540	\$ 2,304	\$ 17,236	12%
Transfers out	3,573,177	1,546,421	2,026,756	43%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,592,717</b>	<b>\$ 1,548,725</b>	<b>\$ 2,043,992</b>	<b>43%</b>
<b>348 - Washington County TDT</b>				
Washington County TDT	\$ -	\$ -	\$ -	-
Investment revenue	112,000	91,706	20,294	82%
<b>TOTAL REVENUES</b>	<b>\$ 112,000</b>	<b>\$ 91,706</b>	<b>\$ 20,294</b>	<b>82%</b>
<b>346 - Roads SDC</b>				
System Development Charges	\$ 2,100,000	\$ 3,351,828	\$ (1,251,828)	160%
Investment revenue	287,000	341,571	(54,571)	119%
<b>TOTAL REVENUES</b>	<b>\$ 2,387,000</b>	<b>\$ 3,693,399</b>	<b>\$ (1,306,399)</b>	<b>155%</b>
Materials and services	\$ 40,760	\$ 6,937	\$ 33,823	17%
Transfers out	8,213,181	289,784	7,923,397	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,253,941</b>	<b>\$ 296,722</b>	<b>\$ 7,957,219</b>	<b>4%</b>
<b>396 - Parks SDC</b>				
System Development Charges	\$ 1,320,000	\$ 2,256,469	\$ (936,469)	171%
Investment revenue	77,000	98,169	(21,169)	127%
<b>TOTAL REVENUES</b>	<b>\$ 1,397,000</b>	<b>\$ 2,354,638</b>	<b>\$ (957,638)</b>	<b>169%</b>
Materials and services	\$ 9,490	\$ 3,450	\$ 6,040	36%
Transfers out	918,557	93,100	825,457	10%
<b>TOTAL EXPENDITURES</b>	<b>\$ 928,047</b>	<b>\$ 96,550</b>	<b>\$ 831,497</b>	<b>10%</b>
<b>516 - Water SDC</b>				
System Development Charges	\$ 1,000,000	\$ 2,121,542	\$ (1,121,542)	212%
Investment revenue	65,000	84,836	(19,836)	131%
<b>TOTAL REVENUES</b>	<b>\$ 1,065,000</b>	<b>\$ 2,206,379</b>	<b>\$ (1,141,379)</b>	<b>207%</b>
Materials and services	\$ 14,570	\$ 3,642	\$ 10,928	25%
Debt service	453,000	450,724	2,276	99%
Transfers out	3,888,490	2,690,482	1,198,008	69%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,356,060</b>	<b>\$ 3,144,848</b>	<b>\$ 1,211,212</b>	<b>72%</b>
<b>526 - Sewer SDC</b>				
System Development Charges	\$ 1,000,000	\$ 2,306,171	\$ (1,306,171)	231%
Investment revenue	30,000	54,414	(24,414)	181%
<b>TOTAL REVENUES</b>	<b>\$ 1,030,000</b>	<b>\$ 2,360,584</b>	<b>\$ (1,330,584)</b>	<b>229%</b>
Materials and services	\$ 12,380	\$ 2,507	\$ 9,873	20%
Transfers out	1,751,531	684,378	1,067,153	39%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,763,911</b>	<b>\$ 686,885</b>	<b>\$ 1,077,026</b>	<b>39%</b>
<b>576 - Stormwater SDC</b>				
System Development Charges	\$ 170,000	\$ 333,645	\$ (163,645)	196%
Investment revenue	144,000	118,724	25,276	82%
<b>TOTAL REVENUES</b>	<b>\$ 314,000</b>	<b>\$ 452,368</b>	<b>\$ (138,368)</b>	<b>144%</b>
Materials and services	\$ 5,650	\$ 598	\$ 5,052	11%
Transfers out	647,645	192,463	455,182	30%
<b>TOTAL EXPENDITURES</b>	<b>\$ 653,295</b>	<b>\$ 193,061</b>	<b>\$ 460,234</b>	<b>30%</b>

	<b>Current Year Budget</b>	<b>Year to Date Activity</b>	<b>Remaining Balance</b>	<b>% Used</b>
<b>815 - Westside Capital Projects</b>				
Investment revenue	\$ 224,000	\$ 191,019	\$ 32,981	85%
<b>TOTAL REVENUES</b>	<b>\$ 224,000</b>	<b>\$ 191,019</b>	<b>\$ 32,981</b>	<b>85%</b>
Materials and services	\$ 375,000	\$ 109,862	\$ 265,139	29%
Capital outlay	2,851,000	536,565	2,314,435	19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,226,000</b>	<b>\$ 646,426</b>	<b>\$ 2,579,574</b>	<b>20%</b>
<b>825 - Coffee Creek Capital Projects</b>				
Investment revenue	\$ 14,000	\$ 20,266	\$ (6,266)	145%
Transfers in	500,000	500,000	-	100%
<b>TOTAL REVENUES</b>	<b>\$ 514,000</b>	<b>\$ 520,266</b>	<b>\$ (6,266)</b>	<b>101%</b>
Materials and services	\$ 236,004	\$ 140,213	\$ 95,791	59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 866,004</b>	<b>\$ 140,213</b>	<b>\$ 725,791</b>	<b>16%</b>
<b>827 - Coffee Creek Debt Service</b>				
Taxes	\$ 718,000	\$ 763,132	\$ (45,132)	106%
Investment revenue	29,000	20,855	8,145	72%
<b>TOTAL REVENUES</b>	<b>\$ 747,000</b>	<b>\$ 783,987</b>	<b>\$ (36,987)</b>	<b>105%</b>
Debt service	\$ 780,000	\$ 639,149	\$ 140,851	82%
<b>TOTAL EXPENDITURES</b>	<b>\$ 780,000</b>	<b>\$ 639,149</b>	<b>\$ 140,851</b>	<b>82%</b>
<b>830 - Wilsonville Investment Now Program</b>				
Taxes	\$ 1,174,100	\$ 861,288	\$ 312,812	73%
<b>TOTAL REVENUES</b>	<b>\$ 1,174,100</b>	<b>\$ 861,288</b>	<b>\$ 312,812</b>	<b>73%</b>
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,174,100</b>	<b>\$ -</b>	<b>\$ 1,174,100</b>	<b>0%</b>