



SEPTEMBER Monthly Report

FINANCE—The department where everyone counts

- **Awards / Special Recognition:** For the 27th consecutive year, the City has been awarded the following two awards from the Government Finance Officers Association (GFOA):
 - **Certificate of Achievement for Excellence in Financial Reporting**—the highest form of recognition in the area of governmental accounting and financial reporting, for the City’s Annual Comprehensive Financial Report, for fiscal year ending June 30, 2023.
 - **Distinguished Budget Presentation Award**—the highest form of recognition in governmental budgeting, for the City’s fiscal year 2024-25 Annual Budget Document. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and a communications device. Further, the City’s budget received special recognition for its Performance Measures and Long Range Financial Plans.
- **Department Pride:** Each year employees have an opportunity to recognize a coworker for the work they have done that contributes to the City’s core values of Customer Service, Competence, Commitment, and Collaboration. This year, several members of the Finance Team were honored to receive this special recognition. Recipients include: Christie Dalberg, Christina Woehl, Eleesa Aguilar, Linda Loop, and Mari Mendez. Great job ladies!
- **Capital Improvement Project, Financing Options:** To fund a couple of larger capital improvement projects on the horizon, Finance is actively vetting some promising funding opportunities which we’ll bring before Council in January. In conjunction with these opportunities, there may be coinciding opportunities also for partial principal forgiveness. Further, tax-exempt and governmental entities can now benefit also from certain clean energy investment and production tax credits using options enabled by legislation enacted in 2022.
- **Wastewater and Stormwater Rates and SDCs:** Finance is also actively gathering information, along with Public Works and Community Development, in support of the System Development Charge (SDC) and Rate Study being conducted for sewer and stormwater services. This includes the compilation of Master Plans, Capital Improvement Projects, Financial/Accounting Data, and Customer Data.
- **Fiscal Year End Closing:** We’re currently wrapping up the annual, fiscal year end close process for fiscal year 2023-24, which includes drafting of the Annual Comprehensive Financial Report. As a component to this, our auditors will be on site the week of October 28.
- **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	\$ 599,188	\$ 15,795,812	4%
Intergovernmental	3,299,090	109,252	3,189,838	3%
Licenses and permits	176,700	132,726	43,974	75%
Charges for services	439,822	53,184	386,638	12%
Fines and forfeitures	190,000	40,367	149,633	21%
Investment revenue	620,000	314	619,686	0%
Other revenues	704,070	66,085	637,985	9%
Transfers in	5,576,135	1,139,683	4,436,452	20%
TOTAL REVENUES	\$ 27,400,817	\$ 2,140,799	\$ 25,260,018	8%
Personnel services	\$ 13,336,720	\$ 2,469,392	\$ 10,867,328	19%
Materials and services	14,071,749	1,734,639	12,337,110	12%
Capital outlay	272,828	84,257	188,571	31%
Transfers out	11,543,193	604,446	10,938,747	5%
TOTAL EXPENDITURES	\$ 39,224,490	\$ 4,892,734	\$ 34,331,756	12%
610 - Fleet Fund				
Charges for services	\$ 1,781,890	\$ 445,473	\$ 1,336,417	25%
Investment revenue	27,000	-	27,000	0%
TOTAL REVENUES	\$ 1,808,890	\$ 445,473	\$ 1,363,417	25%
Personnel services	\$ 1,059,030	\$ 194,015	\$ 865,015	18%
Materials and services	823,040	122,461	700,579	15%
Capital outlay	257,000	-	257,000	0%
TOTAL EXPENDITURES	\$ 2,139,070	\$ 316,476	\$ 1,822,594	15%
230 - Building Inspection Fund				
Licenses and permits	\$ 939,000	\$ 493,240	\$ 445,760	53%
Investment revenue	140,000	-	140,000	0%
TOTAL REVENUES	\$ 1,079,000	\$ 493,240	\$ 585,760	46%
Personnel services	\$ 1,027,800	\$ 186,003	\$ 841,797	18%
Materials and services	201,036	76,068	124,968	38%
Transfers out	368,400	92,100	276,300	25%
TOTAL EXPENDITURES	\$ 1,597,236	\$ 354,171	\$ 1,243,065	22%
231 - Community Development Fund				
Licenses and permits	\$ 668,567	\$ 219,375	\$ 449,192	33%
Charges for services	443,006	63,258	379,748	14%
Intergovernmental	265,000	-	265,000	0%
Investment revenue	70,000	-	70,000	0%
Transfers in	3,805,649	876,953	2,928,696	23%
TOTAL REVENUES	\$ 5,252,222	\$ 1,159,586	\$ 4,092,636	22%
Personnel services	\$ 3,976,150	\$ 714,632	\$ 3,261,518	18%
Materials and services	755,100	120,539	634,561	16%
Transfers out	860,186	159,000	701,186	18%
TOTAL EXPENDITURES	\$ 5,591,436	\$ 994,171	\$ 4,597,265	18%
240 - Road Operating Fund				
Intergovernmental	\$ 2,249,000	\$ 599	\$ 2,248,401	0%
Investment revenue	91,500	-	91,500	0%
Other revenues	-	716	(716)	-
TOTAL REVENUES	\$ 2,340,500	\$ 1,314	\$ 2,339,186	0%
Personnel services	\$ 590,870	\$ 91,200	\$ 499,670	15%
Materials and services	641,312	140,397	500,915	22%
Capital outlay	342,000	22,137	319,863	6%
Debt service	360,000	44,596	315,404	12%
Transfers out	1,578,693	83,777	1,494,916	5%
TOTAL EXPENDITURES	\$ 3,512,875	\$ 382,107	\$ 3,130,768	11%

City of Wilsonville - Fund Summaries
Reporting Month: Sept FY 2025



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,585,000	\$ 455,988	\$ 2,129,012	18%
Investment revenue	89,000	-	89,000	0%
TOTAL REVENUES	\$ 2,674,000	\$ 455,988	\$ 2,218,012	17%
Transfers out	\$ 2,842,830	\$ 53,377	\$ 2,789,453	2%
TOTAL EXPENDITURES	\$ 2,842,830	\$ 53,377	\$ 2,789,453	2%
260 - Transit Fund				
Taxes	\$ 6,200,000	\$ 1,601,173	\$ 4,598,827	26%
Intergovernmental	3,683,000	1,054,001	2,628,999	29%
Charges for services	20,000	4,394	15,606	22%
Investment revenue	640,000	-	640,000	0%
Other revenues	21,000	6,075	14,925	29%
TOTAL REVENUES	\$ 10,564,000	\$ 2,665,643	\$ 7,898,357	25%
Personnel services	\$ 5,611,270	\$ 816,484	\$ 4,794,786	15%
Materials and services	2,909,951	637,825	2,272,126	22%
Capital outlay	2,030,000	-	2,030,000	0%
Transfers out	5,044,080	220,635	4,823,445	4%
TOTAL EXPENDITURES	\$ 15,595,301	\$ 1,674,944	\$ 13,920,357	11%
510 - Water Operating Fund				
Charges for services	\$ 10,263,900	\$ 2,757,636	\$ 7,506,264	27%
Investment revenue	800,000	-	800,000	0%
Other revenues	40,000	3,260	36,740	8%
TOTAL REVENUES	\$ 11,103,900	\$ 2,760,896	\$ 8,343,004	25%
Personnel services	\$ 716,720	\$ 87,224	\$ 629,496	12%
Materials and services	5,935,766	814,603	5,121,163	14%
Capital outlay	1,518,500	49,486	1,469,014	3%
Debt service	375,000	46,387	328,613	12%
Transfers out	10,711,214	548,973	10,162,241	5%
TOTAL EXPENDITURES	\$ 19,257,200	\$ 1,546,673	\$ 17,710,527	8%
520 - Sewer Operating Fund				
Charges for services	\$ 7,787,000	\$ 1,355,875	\$ 6,431,125	17%
Investment revenue	420,000	-	420,000	0%
Other revenues	31,500	8,665	22,835	28%
TOTAL REVENUES	\$ 8,238,500	\$ 1,364,541	\$ 6,873,959	17%
Personnel services	\$ 481,890	\$ 58,365	\$ 423,525	12%
Materials and services	4,219,192	396,901	3,822,291	9%
Capital outlay	230,000	-	230,000	0%
Debt service	2,880,000	31,575	2,848,425	1%
Transfers out	4,008,281	315,797	3,692,484	8%
TOTAL EXPENDITURES	\$ 11,819,363	\$ 802,638	\$ 11,016,725	7%
550 - Street Lighting Fund				
Charges for services	\$ 544,500	\$ 94,996	\$ 449,504	17%
Investment revenue	30,000	-	30,000	0%
TOTAL REVENUES	\$ 574,500	\$ 96,996	\$ 477,504	17%
Materials and services	\$ 331,310	\$ 40,891	\$ 290,419	12%
Transfers out	1,220,939	34,177	1,186,762	3%
TOTAL EXPENDITURES	\$ 1,552,249	\$ 75,068	\$ 1,477,181	5%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,527,500	\$ 599,719	\$ 2,927,781	17%
Investment revenue	230,000	-	230,000	0%
TOTAL REVENUES	\$ 3,757,500	\$ 599,719	\$ 3,157,781	16%
Personnel services	\$ 459,780	\$ 65,104	\$ 394,676	14%
Materials and services	852,592	90,404	762,188	11%
Debt service	842,000	40,202	801,798	5%
Transfers out	2,630,119	244,619	2,385,500	9%
TOTAL EXPENDITURES	\$ 4,812,491	\$ 455,087	\$ 4,357,404	9%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 176,315	\$ 1,823,685	9%
Investment revenue	93,500	-	93,500	0%
TOTAL REVENUES	\$ 2,093,500	\$ 176,315	\$ 1,917,185	8%
Materials and services	\$ 32,560	\$ -	\$ 32,560	0%
Transfers out	4,449,726	84,768	4,364,958	2%
TOTAL EXPENDITURES	\$ 4,482,286	\$ 84,768	\$ 4,397,518	2%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 311,156	\$ (311,156)	-
Investment revenue	34,000	-	34,000	0%
TOTAL REVENUES	\$ 34,000	\$ 311,156	\$ (277,156)	915%
346 - Roads SDC				
System Development Charges	\$ 900,000	\$ 4,056,580	\$ (3,156,580)	451%
Investment revenue	242,500	-	242,500	0%
TOTAL REVENUES	\$ 1,142,500	\$ 4,056,580	\$ (2,914,080)	355%
Materials and services	\$ 38,820	\$ -	\$ 38,820	0%
Transfers out	10,893,557	14,693	10,878,864	0%
TOTAL EXPENDITURES	\$ 10,932,377	\$ 14,693	\$ 10,917,684	0%
396 - Parks SDC				
System Development Charges	\$ 825,000	\$ 97,586	\$ 727,414	12%
Investment revenue	43,500	-	43,500	0%
TOTAL REVENUES	\$ 868,500	\$ 97,586	\$ 770,914	11%
Materials and services	\$ 15,810	\$ -	\$ 15,810	0%
Transfers out	1,334,844	975	1,333,869	0%
TOTAL EXPENDITURES	\$ 1,350,654	\$ 975	\$ 1,349,679	0%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 440,223	\$ 559,777	44%
Investment revenue	238,000	-	238,000	0%
TOTAL REVENUES	\$ 1,238,000	\$ 440,223	\$ 797,777	36%
Materials and services	\$ 24,280	\$ -	\$ 24,280	0%
Debt service	457,000	80,100	376,900	18%
Transfers out	9,255,582	364,928	8,890,654	4%
TOTAL EXPENDITURES	\$ 9,736,862	\$ 445,028	\$ 9,291,834	5%
526 - Sewer SDC				
System Development Charges	\$ 550,000	\$ 206,254	\$ 343,746	38%
Investment revenue	31,500	-	31,500	0%
TOTAL REVENUES	\$ 581,500	\$ 206,254	\$ 375,246	35%
Materials and services	\$ 20,640	\$ -	\$ 20,640	0%
Transfers out	1,909,921	9,802	1,900,119	1%
TOTAL EXPENDITURES	\$ 1,930,561	\$ 9,802	\$ 1,920,759	1%
576 - Stormwater SDC				
System Development Charges	\$ 200,000	\$ 377,664	\$ (177,664)	189%
Investment revenue	77,500	-	77,500	0%
TOTAL REVENUES	\$ 277,500	\$ 377,664	\$ (100,164)	136%
Materials and services	\$ 5,380	\$ -	\$ 5,380	0%
Transfers out	922,104	28,336	893,768	3%
TOTAL EXPENDITURES	\$ 927,484	\$ 28,336	\$ 899,148	3%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
805 - Year 2000 Capital Projects				
Capital outlay	\$ 1,454,120	\$ 36	\$ 1,454,084	0%
TOTAL EXPENDITURES	\$ 1,454,120	\$ 36	\$ 1,454,084	0%
810 - Westside Program Income				
Investment revenue	\$ 5,000	\$ -	\$ 5,000	0%
TOTAL REVENUES	\$ 5,000	\$ -	\$ 5,000	0%
815 - Westside Capital Projects				
Investment revenue	\$ 128,500	\$ -	\$ 128,500	0%
TOTAL REVENUES	\$ 128,500	\$ -	\$ 128,500	0%
Materials and services	\$ 223,808	\$ 32,353	\$ 191,456	14%
Capital outlay	2,227,681	-	2,227,681	0%
TOTAL EXPENDITURES	\$ 2,451,489	\$ 32,353	\$ 2,419,137	1%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 2,500	\$ -	\$ 2,500	0%
Transfers in	500,000	-	500,000	0%
TOTAL REVENUES	\$ 502,500	\$ -	\$ 502,500	0%
Materials and services	\$ 136,004	\$ 33,501	\$ 102,503	25%
TOTAL EXPENDITURES	\$ 136,004	\$ 33,501	\$ 102,503	25%
827 - Coffee Creek Debt Service				
Taxes	\$ 748,000	\$ -	\$ 748,000	0%
Investment revenue	6,000	-	6,000	0%
TOTAL REVENUES	\$ 754,000	\$ -	\$ 754,000	0%
Debt service	\$ 782,000	\$ -	\$ 782,000	0%
TOTAL EXPENDITURES	\$ 782,000	\$ -	\$ 782,000	0%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,056,000	\$ 2,586	\$ 1,053,414	0%
TOTAL REVENUES	\$ 1,056,000	\$ 2,586	\$ 1,053,414	0%
Materials and services	\$ 1,056,000	\$ 26,400	\$ 1,029,600	3%
TOTAL EXPENDITURES	\$ 1,056,000	\$ 26,400	\$ 1,029,600	3%