



DECEMBER MONTHLY REPORT

FINANCE—The department where everyone counts

- **Financial Reporting:** The City's yearly outside independent auditing process is now complete and the fiscal year 2023, audited Annual Comprehensive Financial Report (ACFR) along with the audited Urban Renewal Annual Financial Report have been filed with the Oregon Secretary of State, posted on the City's website (www.ci.wilsonville.or.us/finance/page/financial-reports), and posted on the electronic municipal market access website (EMMA). EMMA is the official U.S. Securities and Exchange Commission (SEC) repository for municipal securities disclosures (www.emma.msrb.org).
- **Year End Reporting:** The department is working on end of calendar year reconciliations and reporting including Form W-2 (Payroll) and Form 1099 (Accounts Payable) issuance. Due dates for both are January 31, 2024. In general, Form W-2's (Payroll) must be issued for any payroll compensation issued to employees and Form 1099's (Accounts Payable) for any non-employee compensation. Once issued, both will be filed electronically with the IRS and State.
- **Budget:** In December, we kicked off the fiscal year 2024 budget preparation process with the assistance of every department in the City. Additionally we reached out to our three newly appointment budget committee member to schedule an orientation to this annual process and discuss roles and responsibilities. **Budget Committee** meetings have been scheduled for May 9, 2024 (THU), May 15, 2024 (WED), and only if needed on May 16, 2024 (THU).
- **Sustainability:** In keeping with one of City Council's prior year goals, Finance continues to promote a paperless/electronic environment whenever/wherever possible. This includes most notably: Accounts Payable, Payroll and Utility Billing. Over the course of the last two years:
 - Accounts Payable—has transitioned from ~53% to ~61% of our vendors enrolled in electronic funds transfer (EFT). An increase of ~30 more payments payable electronically each month. Additionally, an increasing number of invoices and statements are also received electronically.
 - Payroll—has transitioned to 100% of our employees currently enrolled in EFT! Additionally, our transition to the new Employee Self Service portal, which includes also electronic timesheets, is almost complete.
 - Utility Billing— The percentage of customers on paperless billing started the year at 52% and ended at 59%. The customer portal has the paperless option selected requiring customers to uncheck the box to opt out. Many customer move in and out through the year. We processed approximately 1500 online forms this last year.
- **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	\$ 15,090,000	\$ 8,639,559	\$ 6,450,441	57%
Intergovernmental	2,715,173	198,686	2,516,487	7%
Licenses and permits	242,800	110,496	132,304	46%
Charges for services	413,164	210,673	202,491	51%
Fines and forfeitures	250,000	79,510	170,490	32%
Investment revenue	304,600	224,970	79,630	74%
Other revenues	681,450	197,013	484,437	29%
Transfers in	5,572,496	2,270,888	3,301,608	41%
TOTAL REVENUES	\$ 25,269,683	\$ 11,931,795	\$ 13,337,888	47%
Personnel services	\$ 12,185,032	\$ 5,234,542	\$ 6,950,490	43%
Materials and services	12,860,094	2,688,481	10,171,613	21%
Capital outlay	311,177	164,072	147,105	53%
Debt service	1,134,284	1,129,631	4,653	100%
Transfers out	8,777,843	1,303,027	7,474,816	15%
TOTAL EXPENDITURES	\$ 35,268,430	\$ 10,519,752	\$ 24,748,678	30%
610 - Fleet Fund				
Charges for services	\$ 1,722,180	\$ 861,090	\$ 861,090	50%
Investment revenue	8,200	12,940	(4,740)	158%
Other revenues	-	1,790	(1,790)	-
TOTAL REVENUES	\$ 1,730,380	\$ 875,820	\$ 854,560	51%
Personnel services	\$ 985,470	\$ 412,811	\$ 572,659	42%
Materials and services	801,417	315,594	485,823	39%
Capital outlay	303,800	181,292	122,508	60%
Transfers out	2,400	1,200	1,200	50%
TOTAL EXPENDITURES	\$ 2,093,087	\$ 910,897	\$ 1,182,190	44%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,204,000	\$ 756,314	\$ 447,686	63%
Investment revenue	71,700	38,660	33,040	54%
TOTAL REVENUES	\$ 1,275,700	\$ 794,975	\$ 480,725	62%
Personnel services	\$ 1,076,940	\$ 423,347	\$ 653,593	39%
Materials and services	198,774	109,124	89,650	55%
Transfers out	346,058	173,034	173,024	50%
TOTAL EXPENDITURES	\$ 1,621,772	\$ 705,506	\$ 916,266	44%
231 - Community Development Fund				
Licenses and permits	\$ 852,302	\$ 425,031	\$ 427,271	50%
Charges for services	743,714	245,562	498,152	33%
Intergovernmental	21,713	-	21,713	0%
Investment revenue	44,400	20,544	23,856	46%
Other revenues	-	25	(25)	-
Transfers in	3,335,385	1,205,083	2,130,302	36%
TOTAL REVENUES	\$ 4,997,514	\$ 1,896,245	\$ 3,101,269	38%
Personnel services	\$ 3,685,060	\$ 1,546,835	\$ 2,138,225	42%
Materials and services	803,584	225,890	577,694	28%
Transfers out	729,639	303,966	425,673	42%
TOTAL EXPENDITURES	\$ 5,218,283	\$ 2,076,691	\$ 3,141,592	40%
240 - Road Operating Fund				
Intergovernmental	\$ 2,240,600	\$ 308,924	\$ 1,931,676	14%
Investment revenue	52,200	44,098	8,102	84%
Other revenues	-	742	(742)	-
TOTAL REVENUES	\$ 2,292,800	\$ 353,764	\$ 1,939,036	15%
Personnel services	\$ 524,370	\$ 197,233	\$ 327,137	38%
Materials and services	616,212	347,343	268,869	56%
Capital outlay	300,000	8,950	291,050	3%
Debt service	358,000	47,524	310,476	13%
Transfers out	2,708,462	1,852,316	856,146	68%
TOTAL EXPENDITURES	\$ 4,507,044	\$ 2,453,366	\$ 2,053,678	54%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,249,000	\$ 1,120,337	\$ 1,128,663	50%
Investment revenue	87,100	42,712	44,388	49%
TOTAL REVENUES	\$ 2,336,100	\$ 1,163,048	\$ 1,173,052	50%
Transfers out	\$ 4,235,000	\$ 2,361,196	\$ 1,873,804	56%
TOTAL EXPENDITURES	\$ 4,235,000	\$ 2,361,196	\$ 1,873,804	56%
260 - Transit Fund				
Taxes	\$ 6,000,000	\$ 2,888,047	\$ 3,111,953	48%
Intergovernmental	4,174,500	1,716,843	2,457,657	41%
Charges for services	40,000	4,167	35,833	10%
Fines and forfeitures	5,000	2,700	2,300	54%
Investment revenue	425,100	156,046	269,054	37%
Other revenues	16,000	948	15,053	6%
TOTAL REVENUES	\$ 10,660,600	\$ 4,768,751	\$ 5,891,849	45%
Personnel services	\$ 5,058,100	\$ 1,702,986	\$ 3,355,114	34%
Materials and services	3,239,530	1,250,308	1,989,222	39%
Capital outlay	2,060,000	608,201	1,451,799	30%
Transfers out	1,043,990	375,913	668,077	36%
TOTAL EXPENDITURES	\$ 11,401,620	\$ 3,937,408	\$ 7,464,212	35%
510 - Water Operating Fund				
Charges for services	\$ 10,104,780	\$ 5,792,010	\$ 4,312,770	57%
Fines and forfeitures	-	7,420	(7,420)	-
Investment revenue	324,500	242,582	81,918	75%
Other revenues	1,168,080	1,153,500	14,580	99%
TOTAL REVENUES	\$ 11,597,360	\$ 7,195,513	\$ 4,401,847	62%
Personnel services	\$ 687,800	\$ 267,816	\$ 419,984	39%
Materials and services	5,050,863	1,759,030	3,291,833	35%
Capital outlay	695,000	52,960	642,040	8%
Debt service	371,000	49,432	321,568	13%
Transfers out	12,343,417	2,521,482	9,821,935	20%
TOTAL EXPENDITURES	\$ 19,148,080	\$ 4,650,721	\$ 14,497,359	24%
520 - Sewer Operating Fund				
Charges for services	\$ 8,477,900	\$ 3,422,412	\$ 5,055,488	40%
Investment revenue	114,900	149,466	(34,566)	130%
Other revenues	31,500	14,788	16,712	47%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,224,300	\$ 4,186,666	\$ 5,037,634	45%
Personnel services	\$ 449,960	\$ 199,122	\$ 250,838	44%
Materials and services	4,121,454	1,479,581	2,641,873	36%
Capital outlay	125,509	125,509	-	100%
Debt service	2,880,000	174,470	2,705,530	6%
Transfers out	10,828,059	1,289,022	9,539,037	12%
TOTAL EXPENDITURES	\$ 18,404,982	\$ 3,267,705	\$ 15,137,277	18%
550 - Street Lighting Fund				
Charges for services	\$ 540,540	\$ 236,204	\$ 304,336	44%
Investment revenue	17,000	11,663	5,337	69%
TOTAL REVENUES	\$ 557,540	\$ 247,866	\$ 309,674	44%
Materials and services	\$ 366,450	\$ 98,604	\$ 267,846	27%
Transfers out	661,954	12,317	649,637	2%
TOTAL EXPENDITURES	\$ 1,028,404	\$ 110,921	\$ 917,483	11%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,678,840	\$ 1,485,292	\$ 2,193,548	40%
Investment revenue	55,100	69,053	(13,953)	125%
TOTAL REVENUES	\$ 3,733,940	\$ 1,554,344	\$ 2,179,596	42%
Personnel services	\$ 324,810	\$ 164,891	\$ 159,919	51%
Materials and services	830,350	279,501	550,849	34%
Debt service	838,000	42,841	795,159	5%
Transfers out	7,145,858	1,065,686	6,080,172	15%
TOTAL EXPENDITURES	\$ 9,139,018	\$ 1,552,919	\$ 7,586,099	17%

City of Wilsonville - SDC Fund Summaries
Reporting Month: Dec FY 2024



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 1,342,579	\$ 657,421	67%
Investment revenue	28,300	44,963	(16,663)	159%
TOTAL REVENUES	\$ 2,028,300	\$ 1,387,542	\$ 640,758	68%
Materials and services	\$ 36,180	\$ -	\$ 36,180	0%
Transfers out	4,447,454	193,335	4,254,119	4%
TOTAL EXPENDITURES	\$ 4,483,634	\$ 193,335	\$ 4,290,299	4%
348 - Washington County TDT				
Washington County TDT	\$ 250,000	\$ -	\$ 250,000	0%
Investment revenue	44,700	16,168	28,532	36%
TOTAL REVENUES	\$ 294,700	\$ 16,168	\$ 278,532	5%
346 - Roads SDC				
System Development Charges	\$ 1,800,000	\$ 1,923,839	\$ (123,839)	107%
Investment revenue	40,000	116,389	(76,389)	291%
TOTAL REVENUES	\$ 1,840,000	\$ 2,040,228	\$ (200,228)	111%
Materials and services	\$ 43,130	\$ -	\$ 43,130	0%
Transfers out	11,449,559	162,036	11,287,523	1%
TOTAL EXPENDITURES	\$ 11,492,689	\$ 162,036	\$ 11,330,653	1%
396 - Parks SDC				
System Development Charges	\$ 550,000	\$ 220,072	\$ 329,928	40%
Investment revenue	12,000	20,870	(8,870)	174%
TOTAL REVENUES	\$ 562,000	\$ 240,942	\$ 321,058	43%
Materials and services	\$ 17,570	\$ -	\$ 17,570	0%
Transfers out	1,506,903	19,671	1,487,232	1%
TOTAL EXPENDITURES	\$ 1,524,473	\$ 19,671	\$ 1,504,802	1%
516 - Water SDC				
System Development Charges	\$ 1,515,000	\$ 937,328	\$ 577,672	62%
Investment revenue	50,000	114,566	(64,566)	229%
TOTAL REVENUES	\$ 1,565,000	\$ 1,051,894	\$ 513,106	67%
Materials and services	\$ 26,980	\$ -	\$ 26,980	0%
Debt service	452,000	83,601	368,399	18%
Transfers out	9,487,826	1,431,792	8,056,034	15%
TOTAL EXPENDITURES	\$ 9,966,806	\$ 1,515,393	\$ 8,451,413	15%
526 - Sewer SDC				
System Development Charges	\$ 725,000	\$ 415,825	\$ 309,175	57%
Investment revenue	9,900	15,289	(5,389)	154%
TOTAL REVENUES	\$ 734,900	\$ 431,114	\$ 303,786	59%
Materials and services	\$ 22,930	\$ -	\$ 22,930	0%
Transfers out	1,905,265	774,203	1,131,062	41%
TOTAL EXPENDITURES	\$ 1,928,195	\$ 774,203	\$ 1,153,992	40%
576 - Stormwater SDC				
System Development Charges	\$ 690,000	\$ 263,060	\$ 426,940	38%
Investment revenue	109,700	37,273	72,427	34%
TOTAL REVENUES	\$ 799,700	\$ 300,334	\$ 499,366	38%
Materials and services	\$ 5,980	\$ -	\$ 5,980	0%
Transfers out	1,140,868	77,640	1,063,228	7%
TOTAL EXPENDITURES	\$ 1,146,848	\$ 77,640	\$ 1,069,208	7%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
800 - Year 2000 Program Income				
Investment revenue	\$ 800	\$ 1,289	\$ (489)	161%
Other revenues	-	6,000	(6,000)	-
TOTAL REVENUES	\$ 800	\$ 7,289	\$ (6,489)	911%
Materials and services	\$ 5,000	\$ 942	\$ 4,058	19%
Transfers out	25,000	-	25,000	0%
TOTAL EXPENDITURES	\$ 30,000	\$ 942	\$ 29,058	3%
805 - Year 2000 Capital Projects				
Investment revenue	\$ 262,000	\$ 141,451	\$ 120,549	54%
TOTAL REVENUES	\$ 262,000	\$ 141,451	\$ 120,549	54%
Materials and services	\$ 295,572	\$ 106,026	\$ 189,546	36%
Capital outlay	10,940,556	2,784,652	8,155,904	25%
TOTAL EXPENDITURES	\$ 11,236,128	\$ 2,890,678	\$ 8,345,450	26%
810 - Westside Program Income				
Investment revenue	\$ 3,715	\$ 1,354	\$ 2,361	36%
TOTAL REVENUES	\$ 3,715	\$ 1,354	\$ 2,361	36%
815 - Westside Capital Projects				
Investment revenue	\$ 165,000	\$ 61,772	\$ 103,228	37%
TOTAL REVENUES	\$ 165,000	\$ 61,772	\$ 103,228	37%
Materials and services	\$ 277,178	\$ 56,432	\$ 220,746	20%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 987,178	\$ 56,432	\$ 930,746	6%
817 - Westside Debt Service				
Taxes	\$ 1,672,200	\$ 1,212,054	\$ 460,146	72%
Investment revenue	20,630	37,534	(16,904)	182%
TOTAL REVENUES	\$ 1,692,830	\$ 1,249,588	\$ 443,242	74%
Debt service	\$ 4,702,025	\$ 4,187,519	\$ 514,506	89%
TOTAL EXPENDITURES	\$ 4,702,025	\$ 4,187,519	\$ 514,506	89%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 3,095	\$ 1,157	\$ 1,938	37%
Transfers in	500,000	-	500,000	0%
TOTAL REVENUES	\$ 503,095	\$ 1,157	\$ 501,938	0%
Materials and services	\$ 136,500	\$ 68,000	\$ 68,500	50%
TOTAL EXPENDITURES	\$ 136,500	\$ 68,000	\$ 68,500	50%
827 - Coffee Creek Debt Service				
Taxes	\$ 566,800	\$ 365,898	\$ 200,902	65%
Investment revenue	8,510	2,943	5,567	35%
TOTAL REVENUES	\$ 575,310	\$ 368,841	\$ 206,469	64%
Debt service	\$ 782,000	\$ 139,245	\$ 642,755	18%
TOTAL EXPENDITURES	\$ 782,000	\$ 139,245	\$ 642,755	18%
830 - Wilsonville Investment Now Program				
Taxes	\$ 750,000	\$ 664,969	\$ 85,031	89%
Investment revenue	10,300	-	10,300	0%
TOTAL REVENUES	\$ 760,300	\$ 664,969	\$ 95,331	87%
Materials and services	\$ 750,000	\$ -	\$ 750,000	0%
TOTAL EXPENDITURES	\$ 750,000	\$ -	\$ 750,000	0%