



WILSONVILLE
FINANCE

MARCH MONTHLY REPORT

FINANCE—The department where everyone counts

- **Budget 2024-25:** The Finance Team is in the home stretch, busily putting together the final touches to the budget document, which is on track for delivery to the printer by mid April. Public notices will post in the Wilsonville Spokesman, and in the May addition of the Boones Ferry Messenger, for budget committee meetings to be held May 9, 15, and 16 (if needed).
- **Ongoing Professional Development:** In early March, both our Assistant Finance Director and Senior Accountant attended the Oregon Government Finance Officers Association (OGFOA) Spring Conference. This is consistently an invaluable opportunity to network with other organizations, stay up-to-date with recommended best practices, rules, and regulations, in addition to the benefit of our team's ongoing professional development. Some of the key topics, to name just a few, surrounded: financial forecasts, reserves, internal controls, investments, and the increasing benefits of leveraging artificial intelligence (AI).
- **Staff Development:** The Finance Department is continuing to cross-train in each of our core functional areas, to ensure coverage for each of our core, critical functions. This includes, most notably: Accounts Payable, Payroll, Municipal Court, and Utility Billing.
- **Energy Management:** The City is participating in a strategic energy management team led by the Energy Trust of Oregon. The Finance Operations Supervisor is on the team to help collect billing history for PGE and NW Natural for all City facilities, identify ways to save energy, and then help implement the changes.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: March FY 2024



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 15,090,000	\$ 11,792,202	\$ 3,297,798	78%
Intergovernmental	4,102,373	1,897,785	2,204,588	46%
Licenses and permits	242,800	114,733	128,067	47%
Charges for services	413,164	323,239	89,925	78%
Fines and forfeitures	250,000	124,856	125,144	50%
Investment revenue	304,600	769,161	(464,561)	253%
Other revenues	681,450	733,167	(51,717)	108%
Transfers in	5,604,388	3,861,960	1,742,428	69%
TOTAL REVENUES	\$ 26,688,775	\$ 19,617,104	\$ 7,071,671	74%
Personnel services	\$ 12,185,032	\$ 8,388,338	\$ 3,796,694	69%
Materials and services	12,910,094	6,420,639	6,489,455	50%
Capital outlay	311,177	217,577	93,600	70%
Debt service	1,134,284	1,129,631	4,653	100%
Transfers out	10,388,870	3,571,584	6,817,286	34%
TOTAL EXPENDITURES	\$ 36,929,457	\$ 19,727,769	\$ 17,201,688	53%
610 - Fleet Fund				
Charges for services	\$ 1,722,180	\$ 1,291,635	\$ 430,545	75%
Investment revenue	8,200	38,352	(30,152)	468%
Other revenues	-	4,972	(4,972)	-
TOTAL REVENUES	\$ 1,730,380	\$ 1,334,959	\$ 395,421	77%
Personnel services	\$ 985,470	\$ 661,765	\$ 323,705	67%
Materials and services	801,417	475,293	326,124	59%
Capital outlay	303,800	181,292	122,508	60%
Transfers out	2,400	1,800	600	75%
TOTAL EXPENDITURES	\$ 2,093,087	\$ 1,320,150	\$ 772,937	63%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,204,000	\$ 1,243,474	\$ (39,474)	103%
Investment revenue	71,700	114,512	(42,812)	160%
TOTAL REVENUES	\$ 1,275,700	\$ 1,357,987	\$ (82,287)	106%
Personnel services	\$ 1,076,940	\$ 668,061	\$ 408,879	62%
Materials and services	198,774	116,350	82,424	59%
Transfers out	346,058	259,551	86,507	75%
TOTAL EXPENDITURES	\$ 1,621,772	\$ 1,043,962	\$ 577,810	64%
231 - Community Development Fund				
Licenses and permits	\$ 852,302	\$ 720,252	\$ 132,050	85%
Charges for services	743,714	335,908	407,806	45%
Intergovernmental	21,713	-	21,713	0%
Investment revenue	44,400	62,377	(17,977)	140%
Other revenues	-	25	(25)	-
Transfers in	3,443,935	1,846,144	1,597,791	54%
TOTAL REVENUES	\$ 5,106,064	\$ 2,964,707	\$ 2,141,357	58%
Personnel services	\$ 3,685,060	\$ 2,479,315	\$ 1,205,745	67%
Materials and services	803,584	365,284	438,300	45%
Transfers out	729,639	455,949	273,690	62%
TOTAL EXPENDITURES	\$ 5,218,283	\$ 3,300,549	\$ 1,917,734	63%
240 - Road Operating Fund				
Intergovernmental	\$ 2,240,600	\$ 882,419	\$ 1,358,181	39%
Investment revenue	52,200	99,048	(46,848)	190%
Other revenues	-	14,698	(14,698)	-
TOTAL REVENUES	\$ 2,292,800	\$ 996,166	\$ 1,296,634	43%
Personnel services	\$ 524,370	\$ 306,440	\$ 217,930	58%
Materials and services	616,212	476,390	139,822	77%
Capital outlay	300,000	8,950	291,050	3%
Debt service	358,000	356,448	1,552	100%
Transfers out	2,795,962	2,000,497	795,465	72%
TOTAL EXPENDITURES	\$ 4,594,544	\$ 3,148,725	\$ 1,445,819	69%

City of Wilsonville - Fund Summaries
Reporting Month: March FY 2024



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,249,000	\$ 1,797,897	\$ 451,103	80%
Investment revenue	87,100	105,000	(17,900)	121%
TOTAL REVENUES	\$ 2,336,100	\$ 1,902,897	\$ 433,203	81%
Transfers out	\$ 4,235,000	\$ 2,561,988	\$ 1,673,012	60%
TOTAL EXPENDITURES	\$ 4,235,000	\$ 2,561,988	\$ 1,673,012	60%
260 - Transit Fund				
Taxes	\$ 6,000,000	\$ 4,507,299	\$ 1,492,701	75%
Intergovernmental	4,174,500	3,621,391	553,109	87%
Charges for services	40,000	6,063	33,937	15%
Fines and forfeitures	5,000	3,269	1,731	65%
Investment revenue	425,100	489,781	(64,681)	115%
Other revenues	16,000	948	15,053	6%
TOTAL REVENUES	\$ 10,660,600	\$ 8,628,750	\$ 2,031,850	81%
Personnel services	\$ 5,058,100	\$ 2,759,890	\$ 2,298,210	55%
Materials and services	3,239,530	1,878,671	1,360,859	58%
Capital outlay	2,060,000	608,201	1,451,799	30%
Transfers out	1,043,990	671,308	372,682	64%
TOTAL EXPENDITURES	\$ 11,401,620	\$ 5,918,070	\$ 5,483,550	52%
510 - Water Operating Fund				
Charges for services	\$ 10,104,780	\$ 7,479,944	\$ 2,624,836	74%
Fines and forfeitures	-	12,355	(12,355)	-
Investment revenue	324,500	733,409	(408,909)	226%
Other revenues	1,168,080	1,171,565	(3,485)	100%
TOTAL REVENUES	\$ 11,597,360	\$ 9,397,272	\$ 2,200,088	81%
Personnel services	\$ 687,800	\$ 382,579	\$ 305,221	56%
Materials and services	5,050,863	2,983,256	2,067,607	59%
Capital outlay	695,000	74,037	620,963	11%
Debt service	371,000	370,454	546	100%
Transfers out	13,039,912	3,490,388	9,549,524	27%
TOTAL EXPENDITURES	\$ 19,844,575	\$ 7,300,714	\$ 12,543,861	37%
520 - Sewer Operating Fund				
Charges for services	\$ 8,477,900	\$ 5,399,100	\$ 3,078,800	64%
Investment revenue	114,900	445,991	(331,091)	388%
Other revenues	31,500	27,142	4,358	86%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,224,300	\$ 6,472,233	\$ 2,752,067	70%
Personnel services	\$ 449,960	\$ 308,106	\$ 141,854	68%
Materials and services	4,121,454	2,347,103	1,774,351	57%
Capital outlay	125,509	125,509	-	100%
Debt service	2,880,000	393,199	2,486,801	14%
Transfers out	12,208,940	1,769,580	10,439,360	14%
TOTAL EXPENDITURES	\$ 19,785,863	\$ 4,943,497	\$ 14,842,366	25%
550 - Street Lighting Fund				
Charges for services	\$ 540,540	\$ 378,231	\$ 162,309	70%
Investment revenue	17,000	37,059	(20,059)	218%
TOTAL REVENUES	\$ 557,540	\$ 481,707	\$ 75,833	86%
Materials and services	\$ 366,450	\$ 181,897	\$ 184,553	50%
Transfers out	661,954	32,128	629,826	5%
TOTAL EXPENDITURES	\$ 1,028,404	\$ 214,026	\$ 814,378	21%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,678,840	\$ 2,377,396	\$ 1,301,444	65%
Investment revenue	55,100	195,594	(140,494)	355%
TOTAL REVENUES	\$ 3,733,940	\$ 2,572,991	\$ 1,160,949	69%
Personnel services	\$ 324,810	\$ 266,544	\$ 58,266	82%
Materials and services	830,350	404,675	425,675	49%
Debt service	838,000	836,422	1,578	100%
Transfers out	7,246,822	1,664,543	5,582,279	23%
TOTAL EXPENDITURES	\$ 9,239,982	\$ 3,172,183	\$ 6,067,799	34%

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 2,127,627	\$ (127,627)	106%
Investment revenue	28,300	141,759	(113,459)	501%
TOTAL REVENUES	\$ 2,028,300	\$ 2,269,386	\$ (241,086)	112%
Materials and services	\$ 36,180	\$ 6,258	\$ 29,922	17%
Transfers out	4,557,454	1,174,886	3,382,568	26%
TOTAL EXPENDITURES	\$ 4,593,634	\$ 1,181,144	\$ 3,412,490	26%
348 - Washington County TDT				
Washington County TDT	\$ 250,000	\$ -	\$ 250,000	0%
Investment revenue	44,700	48,250	(3,550)	108%
TOTAL REVENUES	\$ 294,700	\$ 48,250	\$ 246,450	16%
346 - Roads SDC				
System Development Charges	\$ 1,800,000	\$ 2,382,819	\$ (582,819)	132%
Investment revenue	40,000	359,882	(319,882)	900%
TOTAL REVENUES	\$ 1,840,000	\$ 2,742,701	\$ (902,701)	149%
Materials and services	\$ 43,130	\$ 8,224	\$ 34,906	19%
Transfers out	11,449,559	1,397,590	10,051,969	12%
TOTAL EXPENDITURES	\$ 11,492,689	\$ 1,405,815	\$ 10,086,874	12%
396 - Parks SDC				
System Development Charges	\$ 550,000	\$ 466,881	\$ 83,119	85%
Investment revenue	12,000	62,322	(50,322)	519%
TOTAL REVENUES	\$ 562,000	\$ 529,203	\$ 32,797	94%
Materials and services	\$ 17,570	\$ 1,126	\$ 16,444	6%
Transfers out	1,506,903	54,099	1,452,805	4%
TOTAL EXPENDITURES	\$ 1,524,473	\$ 55,224	\$ 1,469,249	4%
516 - Water SDC				
System Development Charges	\$ 1,515,000	\$ 1,416,358	\$ 98,642	93%
Investment revenue	50,000	316,201	(266,201)	632%
TOTAL REVENUES	\$ 1,565,000	\$ 1,732,560	\$ (167,560)	111%
Materials and services	\$ 26,980	\$ 4,328	\$ 22,652	16%
Debt service	452,000	450,702	1,298	100%
Transfers out	9,515,220	2,213,545	7,301,675	23%
TOTAL EXPENDITURES	\$ 9,994,200	\$ 2,668,575	\$ 7,325,625	27%
526 - Sewer SDC				
System Development Charges	\$ 725,000	\$ 606,765	\$ 118,235	84%
Investment revenue	9,900	36,017	(26,117)	364%
TOTAL REVENUES	\$ 734,900	\$ 642,783	\$ 92,117	87%
Materials and services	\$ 22,930	\$ 1,884	\$ 21,046	8%
Transfers out	1,905,265	818,638	1,086,627	43%
TOTAL EXPENDITURES	\$ 1,928,195	\$ 820,522	\$ 1,107,673	43%
576 - Stormwater SDC				
System Development Charges	\$ 690,000	\$ 333,061	\$ 356,939	48%
Investment revenue	109,700	110,685	(985)	101%
TOTAL REVENUES	\$ 799,700	\$ 443,745	\$ 355,955	55%
Materials and services	\$ 5,980	\$ 1,126	\$ 4,854	19%
Transfers out	1,154,332	702,335	451,997	61%
TOTAL EXPENDITURES	\$ 1,160,312	\$ 703,461	\$ 456,851	61%

City of Wilsonville - URA Fund Summaries
Reporting Month: March FY 2024



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
800 - Year 2000 Program Income				
Investment revenue	\$ 800	\$ 1,289	\$ (489)	161%
Other revenues	-	7,000	(7,000)	-
TOTAL REVENUES	\$ 800	\$ 8,289	\$ (7,489)	1036%
Materials and services	\$ 5,000	\$ 1,183	\$ 3,817	24%
Transfers out	25,000	25,000	-	100%
TOTAL EXPENDITURES	\$ 30,000	\$ 26,183	\$ 3,817	87%
805 - Year 2000 Capital Projects				
Investment revenue	\$ 476,000	\$ 396,788	\$ 79,212	83%
TOTAL REVENUES	\$ 476,000	\$ 396,788	\$ 79,212	83%
Materials and services	\$ 295,572	\$ 148,017	\$ 147,555	50%
Capital outlay	14,410,972	3,193,292	11,217,680	22%
TOTAL EXPENDITURES	\$ 14,706,544	\$ 3,341,309	\$ 11,365,235	23%
810 - Westside Program Income				
Investment revenue	\$ 3,715	\$ 4,042	\$ (327)	109%
TOTAL REVENUES	\$ 3,715	\$ 4,042	\$ (327)	109%
815 - Westside Capital Projects				
Investment revenue	\$ 165,000	\$ 183,371	\$ (18,371)	111%
TOTAL REVENUES	\$ 165,000	\$ 183,371	\$ (18,371)	111%
Materials and services	\$ 277,178	\$ 84,272	\$ 192,906	30%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 987,178	\$ 84,272	\$ 902,906	9%
817 - Westside Debt Service				
Taxes	\$ 1,672,200	\$ 1,428,175	\$ 244,025	85%
Investment revenue	20,630	86,062	(65,432)	417%
TOTAL REVENUES	\$ 1,692,830	\$ 1,514,237	\$ 178,593	89%
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	\$ 3,393	\$ (298)	110%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 503,095	\$ 503,393	\$ (298)	100%
Materials and services	\$ 136,500	\$ 101,000	\$ 35,500	74%
TOTAL EXPENDITURES	\$ 136,500	\$ 101,000	\$ 35,500	74%
827 - Coffee Creek Debt Service				
Taxes	\$ 566,800	\$ 636,228	\$ (69,428)	112%
Investment revenue	8,510	14,775	(6,265)	174%
TOTAL REVENUES	\$ 575,310	\$ 651,003	\$ (75,693)	113%
Debt service	\$ 782,000	\$ 639,313	\$ 142,687	82%
TOTAL EXPENDITURES	\$ 782,000	\$ 639,313	\$ 142,687	82%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,005,000	\$ 871,262	\$ 133,738	87%
Investment revenue	10,300	585	9,715	6%
TOTAL REVENUES	\$ 1,015,300	\$ 871,847	\$ 143,453	86%
Materials and services	\$ 1,005,000	\$ -	\$ 1,005,000	0%
TOTAL EXPENDITURES	\$ 1,005,000	\$ -	\$ 1,005,000	0%