



JUNE MONTHLY REPORT

FINANCE—The department where everyone counts

- **Fiscal Year End:** In what seems like the blink of an eye, June 30 brings to us the end of FY 2022-23. To ensure a clean cut-off, and that revenues and expenses are correctly accounted for in the correct fiscal year, through July and August we will be analyzing, reviewing, and reconciling accounts—leading up to the preparation of financial statements, including the Annual Comprehensive Financial Report (ACFR).
- **FY 2022-23 Audit:** Audit season is here and the City’s annual audit has begun. The City has contracted with the independent certified public accounting firm of Grove Mueller & Swank (GMS) to carry out the annual and compliance audit for the City and Urban Renewal Agency (including for example ORS compliance related to purchasing and investment activity). The certified public accountant (CPA) firm also covers the federally mandated Single Audit required of the City covering compliance and use of federal funds. The Auditor’s performed their audit fieldwork the last week of June. This onsite visit serves as a preliminary audit for assurance testing, data collection, and compliance review in order to compress the period needed to complete their final audit, scheduled for the end of October 2023.
- **Efficiencies/Continuous Improvement:** In a effort of continuous improvement, we continuously ask ourselves, “how can we do it better here?”. An example of these efficiencies can be something as simple as: allowing the postal service to pickup our outgoing mail each day, future implementation of a check scanning machine (versus daily trips to the Post Office and Bank), and ongoing efforts to promote both incoming and outgoing electronic funds transfers (EFT’s) and documents wherever possible (e.g. for Accounts Payable, Payroll, and Utility Billing).
- **Teams/Committees:** The City often forms small teams or committees to collaborate or divide and conquer tasks. We have two staff members (Cricket & Amanda) on the City’s records management team called the Laserfiche Champions. They make sure we are retaining the proper documents for the correct retention schedule per the Oregon Revised Statutes. Finance has one employee (Christina) on the Safety Committee. They do safety inspections of the buildings to make sure exit signs are visible, fire extinguishers are ready, and safety equipment is present. They also manage the fire and earthquake drills and discuss any safety concerns of staff. There is another group called Wonderful Web Works (WWW). They help keep all of the City’s web pages up to date. We have two people (Eleesa & Vania) on that team.
- **Utility Billing:** The City has registered for the Low-Income Household Water Assistance (LIHWA) program through Clackamas County. They can help residents with water and sewer bills. This will be another resource for Citizens in addition to Wilsonville Community Sharing.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: June FY 2023



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 13,243,000	\$ 12,888,024	\$ 354,976	97%
Intergovernmental	6,794,599	7,014,217	(219,618)	103%
Licenses and permits	202,850	179,495	23,355	88%
Charges for services	426,984	452,142	(25,158)	106%
Fines and forfeitures	230,000	174,756	55,244	76%
Investment revenue	87,000	455,167	(368,167)	523%
Other revenues	4,143,900	4,291,068	(147,168)	104%
Transfers in	4,640,011	3,840,746	799,265	83%
TOTAL REVENUES	\$ 29,768,344	\$ 29,295,616	\$ 472,728	98%
Personnel services	\$ 11,108,674	\$ 8,843,250	\$ 2,265,424	80%
Materials and services	15,045,218	12,531,053	2,514,165	83%
Capital outlay	214,000	208,230	5,770	97%
Debt service	408,250	380,170	28,080	93%
Transfers out	8,115,387	2,919,875	5,195,512	36%
TOTAL EXPENDITURES	\$ 34,891,529	\$ 24,882,577	\$ 10,008,952	71%
610 - Fleet Fund				
Charges for services	\$ 1,640,860	\$ 1,504,096	\$ 136,764	92%
Investment revenue	6,800	20,839	(14,039)	306%
TOTAL REVENUES	\$ 1,647,660	\$ 1,525,195	\$ 122,465	93%
Personnel services	\$ 970,860	\$ 680,770	\$ 290,090	70%
Materials and services	789,340	595,936	193,404	75%
Capital outlay	126,800	123,210	3,590	97%
Transfers out	2,400	2,200	200	92%
TOTAL EXPENDITURES	\$ 1,889,400	\$ 1,402,115	\$ 487,285	74%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,442,750	\$ 1,647,470	\$ (204,720)	114%
Charges for services	8,190	7,508	683	92%
Investment revenue	14,000	55,251	(41,251)	395%
Transfers in	46,532	42,647	3,885	92%
TOTAL REVENUES	\$ 1,511,472	\$ 1,752,875	\$ (241,403)	116%
Personnel services	\$ 1,107,250	\$ 777,354	\$ 329,896	70%
Materials and services	228,181	177,765	50,416	78%
Transfers out	391,215	308,052	83,163	79%
TOTAL EXPENDITURES	\$ 1,726,646	\$ 1,263,170	\$ 463,476	73%
231 - Community Development Fund				
Intergovernmental	\$ 339,500	\$ 16,000	\$ 323,500	5%
Licenses and permits	715,389	1,109,440	(394,051)	155%
Charges for services	909,369	558,093	351,276	61%
Investment revenue	13,500	33,756	(20,256)	250%
Other revenues	-	195,840	(195,840)	-
Transfers in	2,753,503	1,925,852	827,651	70%
TOTAL REVENUES	\$ 4,731,261	\$ 3,838,981	\$ 892,280	81%
Personnel services	\$ 3,578,090	\$ 2,793,950	\$ 784,140	78%
Materials and services	815,548	534,336	281,212	66%
Transfers out	805,368	754,563	50,805	94%
TOTAL EXPENDITURES	\$ 5,199,006	\$ 4,082,849	\$ 1,116,157	79%
240 - Road Operating Fund				
Intergovernmental	\$ 2,051,500	\$ 1,598,102	\$ 453,398	78%
Investment revenue	18,700	109,161	(90,461)	584%
Other revenues	-	1,458	(1,458)	-
TOTAL REVENUES	\$ 2,070,200	\$ 1,708,721	\$ 361,479	83%
Personnel services	\$ 440,310	\$ 292,381	\$ 147,929	66%
Materials and services	529,672	541,953	(12,281)	102%
Capital outlay	105,000	94,970	10,030	90%
Debt service	359,000	356,447	2,553	99%
Transfers out	6,278,965	3,719,964	2,559,001	59%
TOTAL EXPENDITURES	\$ 7,712,947	\$ 5,005,715	\$ 2,707,232	65%

City of Wilsonville - Fund Summaries
Reporting Month: June FY 2023



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,192,850	\$ 2,539,461	\$ (346,611)	116%
Investment revenue	19,760	53,993	(34,233)	273%
TOTAL REVENUES	\$ 2,212,610	\$ 2,593,454	\$ (380,844)	117%
Transfers out	\$ 1,203,613	\$ 723,756	\$ 479,857	60%
TOTAL EXPENDITURES	\$ 1,203,613	\$ 723,756	\$ 479,857	60%
260 - Transit Fund				
Taxes	\$ 5,600,000	\$ 6,147,585	\$ (547,585)	110%
Intergovernmental	4,604,416	5,379,532	(775,116)	117%
Charges for services	29,000	33,353	(4,353)	115%
Fines and forfeitures	5,000	6,393	(1,393)	128%
Investment revenue	58,000	207,876	(149,876)	358%
Other revenues	16,800	-	16,800	0%
TOTAL REVENUES	\$ 10,313,216	\$ 11,774,739	\$ (1,461,523)	114%
Personnel services	\$ 4,897,540	\$ 3,377,690	\$ 1,519,850	69%
Materials and services	5,533,317	2,180,433	3,352,884	39%
Capital outlay	1,276,000	40,976	1,235,024	3%
Transfers out	1,757,565	564,806	1,192,759	32%
TOTAL EXPENDITURES	\$ 13,464,422	\$ 6,163,905	\$ 7,300,517	46%
510 - Water Operating Fund				
Charges for services	\$ 9,992,600	\$ 9,989,666	\$ 2,934	100%
Fines and forfeitures	-	17,603	(17,603)	-
Investment revenue	108,000	398,114	(290,114)	369%
Other revenues	30,000	425,336	(395,336)	1418%
TOTAL REVENUES	\$ 10,130,600	\$ 10,830,719	\$ (700,119)	107%
Personnel services	\$ 667,000	\$ 416,439	\$ 250,561	62%
Materials and services	4,906,612	3,607,573	1,299,039	74%
Capital outlay	1,071,225	247,612	823,613	23%
Debt service	372,000	370,751	1,249	100%
Transfers out	15,271,407	6,395,354	8,876,053	42%
TOTAL EXPENDITURES	\$ 22,288,244	\$ 11,037,729	\$ 11,250,515	50%
520 - Sewer Operating Fund				
Charges for services	\$ 8,434,450	\$ 7,985,639	\$ 448,811	95%
Investment revenue	84,700	291,126	(206,426)	344%
Other revenues	31,500	28,937	2,563	92%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,150,650	\$ 8,905,703	\$ 244,947	97%
Personnel services	\$ 440,600	\$ 380,852	\$ 59,748	86%
Materials and services	3,803,134	3,082,438	720,696	81%
Capital outlay	439,402	221,910	217,492	51%
Debt service	2,881,000	409,716	2,471,284	14%
Transfers out	9,273,781	4,522,814	4,750,967	49%
TOTAL EXPENDITURES	\$ 16,837,917	\$ 8,617,730	\$ 8,220,187	51%
550 - Street Lighting Fund				
Intergovernmental	\$ -	\$ 16,680	\$ (16,680)	-
Charges for services	547,965	560,638	(12,673)	102%
Investment revenue	1,900	17,420	(15,520)	917%
TOTAL REVENUES	\$ 549,865	\$ 594,738	\$ (44,873)	108%
Materials and services	\$ 401,500	\$ 226,624	\$ 174,876	56%
Transfers out	1,045,000	679,329	365,671	65%
TOTAL EXPENDITURES	\$ 1,446,500	\$ 905,953	\$ 540,547	63%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,609,538	\$ 3,532,757	\$ 76,781	98%
Investment revenue	25,900	133,483	(107,583)	515%
TOTAL REVENUES	\$ 3,635,438	\$ 3,666,240	\$ (30,802)	101%
Personnel services	\$ 292,810	\$ 225,610	\$ 67,200	77%
Materials and services	818,292	531,357	286,935	65%
Capital outlay	107,000	113,606	(6,606)	106%
Debt service	839,000	836,421	2,579	100%
Transfers out	6,048,155	3,659,413	2,388,742	61%
TOTAL EXPENDITURES	\$ 8,105,257	\$ 5,366,407	\$ 2,738,850	66%

City of Wilsonville - SDC Fund Summaries
Reporting Month: June FY 2023



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 1,951,354	\$ 1,134,318	\$ 817,036	58%
Investment revenue	1,100	51,249	(50,149)	4659%
TOTAL REVENUES	\$ 1,952,454	\$ 1,185,567	\$ 766,887	61%
Materials and services	\$ 34,790	\$ -	\$ 34,790	0%
Transfers out	5,322,274	515,924	4,806,350	10%
TOTAL EXPENDITURES	\$ 5,357,064	\$ 515,924	\$ 4,841,140	10%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 715,006	\$ (715,006)	-
Investment revenue	1,800	23,253	(21,453)	1292%
TOTAL REVENUES	\$ 1,800	\$ 738,259	\$ (736,459)	41014%
346 - Roads SDC				
System Development Charges	\$ 3,960,000	\$ 2,058,987	\$ 1,901,013	52%
Investment revenue	40,300	156,117	(115,817)	387%
TOTAL REVENUES	\$ 4,000,300	\$ 2,215,104	\$ 1,785,196	55%
Materials and services	\$ 41,470	\$ -	\$ 41,470	0%
Transfers out	12,790,020	658,007	12,132,013	5%
TOTAL EXPENDITURES	\$ 12,831,490	\$ 658,007	\$ 12,173,483	5%
396 - Parks SDC				
System Development Charges	\$ 373,000	\$ 406,793	\$ (33,793)	109%
Investment revenue	12,200	43,283	(31,083)	355%
TOTAL REVENUES	\$ 385,200	\$ 450,076	\$ (64,876)	117%
Materials and services	\$ 16,890	\$ -	\$ 16,890	0%
Transfers out	2,883,712	1,571,274	1,312,438	54%
TOTAL EXPENDITURES	\$ 2,900,602	\$ 1,571,274	\$ 1,329,328	54%
516 - Water SDC				
System Development Charges	\$ 1,429,000	\$ 2,665,515	\$ (1,236,515)	187%
Investment revenue	21,700	205,330	(183,630)	946%
TOTAL REVENUES	\$ 1,450,700	\$ 2,870,845	\$ (1,420,145)	198%
Materials and services	\$ 25,940	\$ -	\$ 25,940	0%
Debt service	453,000	450,736	2,264	100%
Transfers out	12,182,558	5,114,541	7,068,017	42%
TOTAL EXPENDITURES	\$ 12,661,498	\$ 5,565,277	\$ 7,096,221	44%
526 - Sewer SDC				
System Development Charges	\$ 290,000	\$ 814,087	\$ (524,087)	281%
Investment revenue	3,700	20,598	(16,898)	557%
TOTAL REVENUES	\$ 293,700	\$ 834,684	\$ (540,984)	284%
Materials and services	\$ 22,050	\$ -	\$ 22,050	0%
Transfers out	1,737,739	1,177,814	559,925	68%
TOTAL EXPENDITURES	\$ 1,759,789	\$ 1,177,814	\$ 581,975	67%
576 - Stormwater SDC				
System Development Charges	\$ 990,000	\$ 595,720	\$ 394,280	60%
Investment revenue	14,300	53,945	(39,645)	377%
TOTAL REVENUES	\$ 1,004,300	\$ 649,665	\$ 354,635	65%
Materials and services	\$ 5,750	\$ -	\$ 5,750	0%
Transfers out	541,017	76,282	464,735	14%
TOTAL EXPENDITURES	\$ 546,767	\$ 76,282	\$ 470,485	14%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
800 - Year 2000 Program Income				
Investment revenue	\$ 8,200	\$ 8,590	\$ (390)	105%
Other revenues	-	13,412	(13,412)	-
TOTAL REVENUES	\$ 8,200	\$ 22,002	\$ (13,802)	268%
Materials and services	\$ 5,000	\$ 4,747	\$ 253	95%
Transfers out	919,094	919,094	-	100%
TOTAL EXPENDITURES	\$ 924,094	\$ 923,841	\$ 253	100%
805 - Year 2000 Capital Projects				
Investment revenue	\$ 88,570	\$ 225,790	\$ (137,220)	255%
Loan proceeds	4,000,000	4,000,000	-	100%
TOTAL REVENUES	\$ 4,088,570	\$ 4,225,790	\$ (137,220)	103%
Materials and services	\$ 467,000	\$ 233,435	\$ 233,565	50%
Capital outlay	17,898,558	3,981,898	13,916,660	22%
TOTAL EXPENDITURES	\$ 18,365,558	\$ 4,215,334	\$ 14,150,224	23%
807 - Year 2000 Debt Service				
Taxes	\$ 3,544,880	\$ 3,452,469	\$ 92,411	97%
Investment revenue	999	27,182	(26,183)	2721%
TOTAL REVENUES	\$ 3,545,879	\$ 3,479,651	\$ 66,228	98%
Debt service	\$ 8,294,525	\$ 8,021,064	\$ 273,461	97%
TOTAL EXPENDITURES	\$ 8,294,525	\$ 8,021,064	\$ 273,461	97%
810 - Westside Program Income				
Investment revenue	\$ 750	\$ 2,081	\$ (1,331)	277%
TOTAL REVENUES	\$ 750	\$ 2,081	\$ (1,331)	277%
815 - Westside Capital Projects				
Investment revenue	\$ 44,502	\$ 95,976	\$ (51,474)	216%
TOTAL REVENUES	\$ 44,502	\$ 95,976	\$ (51,474)	216%
Materials and services	\$ 280,336	\$ 126,809	\$ 153,528	45%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 990,336	\$ 126,809	\$ 863,528	13%
817 - Westside Debt Service				
Taxes	\$ 5,084,500	\$ 4,889,016	\$ 195,484	96%
Investment revenue	36,000	65,057	(29,057)	181%
TOTAL REVENUES	\$ 5,120,500	\$ 4,954,072	\$ 166,428	97%
Debt service	\$ 6,039,075	\$ 4,807,158	\$ 1,231,918	80%
TOTAL EXPENDITURES	\$ 6,039,075	\$ 4,807,158	\$ 1,231,918	80%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 1,500	\$ 2,920	\$ (1,420)	195%
TOTAL REVENUES	\$ 1,500	\$ 2,920	\$ (1,420)	195%
Materials and services	\$ 149,290	\$ 136,896	\$ 12,394	92%
TOTAL EXPENDITURES	\$ 149,290	\$ 136,896	\$ 12,394	92%
827 - Coffee Creek Debt Service				
Taxes	\$ 385,200	\$ 488,090	\$ (102,890)	127%
Investment revenue	1,000	4,842	(3,842)	484%
TOTAL REVENUES	\$ 386,200	\$ 492,932	\$ (106,732)	128%
Debt service	\$ 279,500	\$ 139,290	\$ 140,210	50%
TOTAL EXPENDITURES	\$ 279,500	\$ 139,290	\$ 140,210	50%