



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 (FYE) 2022, 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 SEC repository for municipal securities disclosures (www.emma.msrb.org).
- **Budget:** We're busy preparing for the FYE 2023 mid-year review with the Budget Committee, scheduled for February 1, 2023. Also in December, we kicked off the FYE 2024 budget preparation process! The initial departmental meetings are scheduled to begin in early February.
- **Utility Billing:** Delinquencies have been an ongoing struggle. On December 9 we sent out monthly invoices which include a special message for customers that are past due. As a next step, on December 15 we mailed out 337 delinquent notices. On December 19 we issued 287 warning calls, notifying customers the past due portion must be paid by December 27. We also issued a second round of automated calls on December 27 to 246 customers with a message stating we will be resuming normal collection practices including disconnections in January.

In response to these efforts, we do have some good news to share:

- 50% of our customers are now registered on the new Customer Portal
- 52% have opted for paperless billing
- 35% are enrolled in AutoPay
- **Municipal Court:** In December, Oregon Governor Kate Brown issued an executive order forgiving certain uncollected traffic fines across the state that until now prevented nearly 7,000 Oregonians from getting their driver license reinstated. In 2020, House Bill 4210 was signed into law which prohibited driver license suspensions for nonpayment of traffic fines. This recent order only applies to people with traffic violations before that law took effect October 1, 2020. The order represents approximately \$25k in fines related to the City.
- **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, 2023. 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.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 13,243,000	\$ 9,482,557	\$ 3,760,443	72%
Intergovernmental	5,407,399	5,081,158	326,241	94%
Licenses and permits	202,850	135,682	67,169	67%
Charges for services	426,984	213,671	213,313	50%
Fines and forfeitures	230,000	96,207	133,793	42%
Investment revenue	87,000	150,162	(63,162)	173%
Other revenues	4,143,900	73,447	4,070,453	2%
Transfers in	4,638,461	1,808,308	2,830,153	39%
TOTAL REVENUES	\$ 28,379,594	\$ 17,041,192	\$ 11,338,402	60%
Personnel services	\$ 11,091,674	\$ 4,518,063	\$ 6,573,611	41%
Materials and services	15,033,218	3,115,107	11,918,111	21%
Capital outlay	182,000	577	181,423	0%
Debt service	408,250	-	408,250	0%
Transfers out	6,645,282	817,353	5,827,929	12%
TOTAL EXPENDITURES	\$ 33,360,424	\$ 8,451,099	\$ 24,909,325	25%
610 - Fleet Fund				
Charges for services	\$ 1,640,860	\$ 820,416	\$ 820,444	50%
Investment revenue	6,800	7,542	(742)	111%
TOTAL REVENUES	\$ 1,647,660	\$ 827,958	\$ 819,702	50%
Personnel services	\$ 970,860	\$ 348,565	\$ 622,295	36%
Materials and services	789,340	304,911	484,429	39%
Capital outlay	134,800	65,933	68,867	49%
Transfers out	2,400	1,200	1,200	50%
TOTAL EXPENDITURES	\$ 1,897,400	\$ 720,610	\$ 1,176,790	38%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,442,750	\$ 842,156	\$ 600,594	58%
Charges for services	8,190	4,095	4,095	50%
Investment revenue	14,000	20,695	(6,695)	148%
Transfers in	46,532	23,262	23,270	50%
TOTAL REVENUES	\$ 1,511,472	\$ 890,208	\$ 621,264	59%
Personnel services	\$ 1,116,250	\$ 394,357	\$ 721,893	35%
Materials and services	228,181	107,517	120,664	47%
Transfers out	391,215	170,517	220,698	44%
TOTAL EXPENDITURES	\$ 1,735,646	\$ 672,391	\$ 1,063,255	39%
231 - Community Development Fund				
Intergovernmental	\$ 339,500	\$ -	\$ 339,500	0%
Licenses and permits	715,389	581,334	134,055	81%
Charges for services	909,369	305,737	603,632	34%
Investment revenue	13,500	14,400	(900)	107%
Other revenues	-	195,840	(195,840)	-
Transfers in	2,651,503	945,617	1,705,886	36%
TOTAL REVENUES	\$ 4,629,261	\$ 2,042,929	\$ 2,586,332	44%
Personnel services	\$ 3,578,090	\$ 1,485,299	\$ 2,092,791	42%
Materials and services	815,548	238,914	576,634	29%
Transfers out	805,368	500,598	304,770	62%
TOTAL EXPENDITURES	\$ 5,199,006	\$ 2,224,811	\$ 2,974,195	43%
240 - Road Operating Fund				
Intergovernmental	\$ 2,051,500	\$ 715,453	\$ 1,336,047	35%
Investment revenue	18,700	49,795	(31,095)	266%
TOTAL REVENUES	\$ 2,070,200	\$ 766,001	\$ 1,304,199	37%
Personnel services	\$ 440,310	\$ 140,250	\$ 300,060	32%
Materials and services	529,672	295,145	234,527	56%
Capital outlay	105,000	-	105,000	0%
Debt service	359,000	33,715	325,285	9%
Transfers out	6,248,965	143,040	6,105,925	2%
TOTAL EXPENDITURES	\$ 7,682,947	\$ 612,150	\$ 7,070,797	8%

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,192,850	\$ 1,429,112	\$ 763,738	65%
Investment revenue	19,760	18,632	1,128	94%
TOTAL REVENUES	\$ 2,212,610	\$ 1,447,744	\$ 764,866	65%
Transfers out	\$ 1,203,613	\$ 278,664	\$ 924,949	23%
TOTAL EXPENDITURES	\$ 1,203,613	\$ 278,664	\$ 924,949	23%
260 - Transit Fund				
Taxes	\$ 5,600,000	\$ 2,927,838	\$ 2,672,162	52%
Intergovernmental	4,604,416	2,920,061	1,684,355	63%
Charges for services	29,000	20,583	8,417	71%
Fines and forfeitures	5,000	3,234	1,766	65%
Investment revenue	58,000	72,603	(14,603)	125%
Other revenues	16,800	-	16,800	0%
TOTAL REVENUES	\$ 10,313,216	\$ 5,944,319	\$ 4,368,897	58%
Personnel services	\$ 4,897,540	\$ 1,730,797	\$ 3,166,743	35%
Materials and services	2,795,317	1,149,918	1,645,399	41%
Capital outlay	1,276,000	12,236	1,263,764	1%
Transfers out	1,757,565	308,076	1,449,489	18%
TOTAL EXPENDITURES	\$ 10,726,422	\$ 3,201,027	\$ 7,525,395	30%
510 - Water Operating Fund				
Charges for services	\$ 9,992,600	\$ 7,072,825	\$ 2,919,775	71%
Fines and forfeitures	-	9,296	(9,296)	-
Investment revenue	108,000	159,401	(51,401)	148%
Other revenues	30,000	15,204	14,796	51%
TOTAL REVENUES	\$ 10,130,600	\$ 7,256,725	\$ 2,873,875	72%
Personnel services	\$ 667,000	\$ 211,026	\$ 455,974	32%
Materials and services	4,906,612	1,867,864	3,038,748	38%
Capital outlay	1,071,225	238,098	833,127	22%
Debt service	372,000	35,068	336,932	9%
Transfers out	15,271,407	1,891,378	13,380,029	12%
TOTAL EXPENDITURES	\$ 22,288,244	\$ 4,243,435	\$ 18,044,809	19%
520 - Sewer Operating Fund				
Charges for services	\$ 8,434,450	\$ 4,738,286	\$ 3,696,164	56%
Investment revenue	84,700	119,303	(34,603)	141%
Other revenues	31,500	13,393	18,107	43%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,150,650	\$ 5,470,981	\$ 3,679,669	60%
Personnel services	\$ 440,600	\$ 196,876	\$ 243,724	45%
Materials and services	3,803,134	1,373,306	2,429,828	36%
Capital outlay	341,100	221,910	119,190	65%
Debt service	2,881,000	181,210	2,699,790	6%
Transfers out	9,273,781	617,647	8,656,134	7%
TOTAL EXPENDITURES	\$ 16,739,615	\$ 2,590,949	\$ 14,148,666	15%
550 - Street Lighting Fund				
Charges for services	\$ 547,965	\$ 326,142	\$ 221,823	60%
Investment revenue	1,900	8,211	(6,311)	432%
TOTAL REVENUES	\$ 549,865	\$ 334,354	\$ 215,511	61%
Materials and services	\$ 401,500	\$ 110,205	\$ 291,295	27%
Transfers out	1,045,000	672,096	372,904	64%
TOTAL EXPENDITURES	\$ 1,446,500	\$ 782,301	\$ 664,199	54%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,609,538	\$ 2,057,429	\$ 1,552,110	57%
Investment revenue	25,900	59,422	(33,522)	229%
TOTAL REVENUES	\$ 3,635,438	\$ 2,116,851	\$ 1,518,587	58%
Personnel services	\$ 292,810	\$ 101,847	\$ 190,963	35%
Materials and services	818,292	244,361	573,931	30%
Capital outlay	107,000	113,606	(6,606)	106%
Debt service	839,000	30,393	808,607	4%
Transfers out	6,043,755	391,130	5,652,625	6%
TOTAL EXPENDITURES	\$ 8,100,857	\$ 881,336	\$ 7,219,521	11%

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 1,951,354	\$ 284,232	\$ 1,667,122	15%
Investment revenue	1,100	19,744	(18,644)	1795%
TOTAL REVENUES	\$ 1,952,454	\$ 303,976	\$ 1,648,478	16%
Materials and services	\$ 34,790	\$ -	\$ 34,790	0%
Transfers out	5,322,274	172,784	5,149,490	3%
TOTAL EXPENDITURES	\$ 5,357,064	\$ 172,784	\$ 5,184,280	3%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ 715,006	\$ (715,006)	-
Investment revenue	1,800	8,365	(6,565)	465%
TOTAL REVENUES	\$ 1,800	\$ 723,371	\$ (721,571)	40187%
346 - Roads SDC				
System Development Charges	\$ 3,960,000	\$ 1,114,307	\$ 2,845,693	28%
Investment revenue	40,300	59,930	(19,630)	149%
TOTAL REVENUES	\$ 4,000,300	\$ 1,174,237	\$ 2,826,063	29%
Materials and services	\$ 41,470	\$ -	\$ 41,470	0%
Transfers out	12,790,020	213,318	12,576,702	2%
TOTAL EXPENDITURES	\$ 12,831,490	\$ 213,318	\$ 12,618,172	2%
396 - Parks SDC				
System Development Charges	\$ 373,000	\$ 172,951	\$ 200,049	46%
Investment revenue	12,200	19,117	(6,917)	157%
TOTAL REVENUES	\$ 385,200	\$ 192,068	\$ 193,132	50%
Materials and services	\$ 16,890	\$ -	\$ 16,890	0%
Transfers out	2,743,712	752,502	1,991,210	27%
TOTAL EXPENDITURES	\$ 2,760,602	\$ 752,502	\$ 2,008,100	27%
516 - Water SDC				
System Development Charges	\$ 1,429,000	\$ 1,333,521	\$ 95,479	93%
Investment revenue	21,700	87,484	(65,784)	403%
TOTAL REVENUES	\$ 1,450,700	\$ 1,421,005	\$ 29,695	98%
Materials and services	\$ 25,940	\$ -	\$ 25,940	0%
Debt service	453,000	87,018	365,982	19%
Transfers out	11,925,558	2,017,718	9,907,840	17%
TOTAL EXPENDITURES	\$ 12,404,498	\$ 2,104,736	\$ 10,299,762	17%
526 - Sewer SDC				
System Development Charges	\$ 290,000	\$ 458,471	\$ (168,471)	158%
Investment revenue	3,700	8,255	(4,555)	223%
TOTAL REVENUES	\$ 293,700	\$ 466,726	\$ (173,026)	159%
Materials and services	\$ 22,050	\$ -	\$ 22,050	0%
Transfers out	1,737,739	889,972	847,767	51%
TOTAL EXPENDITURES	\$ 1,759,789	\$ 889,972	\$ 869,817	51%
576 - Stormwater SDC				
System Development Charges	\$ 990,000	\$ 463,305	\$ 526,695	47%
Investment revenue	14,300	20,675	(6,375)	145%
TOTAL REVENUES	\$ 1,004,300	\$ 483,980	\$ 520,320	48%
Materials and services	\$ 5,750	\$ -	\$ 5,750	0%
Transfers out	541,017	27,955	513,062	5%
TOTAL EXPENDITURES	\$ 546,767	\$ 27,955	\$ 518,812	5%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
800 - Year 2000 Program Income				
Investment revenue	\$ 8,200	\$ 5,723	\$ 2,477	70%
Other revenues	-	7,312	(7,312)	-
TOTAL REVENUES	\$ 8,200	\$ 13,035	\$ (4,835)	159%
Materials and services	\$ 5,000	\$ 5,337	\$ (337)	107%
Transfers out	919,094	-	919,094	0%
TOTAL EXPENDITURES	\$ 924,094	\$ 5,337	\$ 918,757	1%
805 - Year 2000 Capital Projects				
Investment revenue	\$ 88,570	\$ 84,991	\$ 3,579	96%
Loan proceeds	4,000,000	-	4,000,000	0%
TOTAL REVENUES	\$ 4,088,570	\$ 84,991	\$ 4,003,579	2%
Materials and services	\$ 467,000	\$ 194,216	\$ 272,784	42%
Capital outlay	17,898,558	2,209,777	15,688,781	12%
TOTAL EXPENDITURES	\$ 18,365,558	\$ 2,403,993	\$ 15,961,565	13%
807 - Year 2000 Debt Service				
Taxes	\$ 3,544,880	\$ 3,258,404	\$ 286,476	92%
Investment revenue	999	16,871	(15,872)	1689%
TOTAL REVENUES	\$ 3,545,879	\$ 3,275,275	\$ 270,604	92%
Debt service	\$ 8,294,525	\$ 4,020,998	\$ 4,273,527	48%
TOTAL EXPENDITURES	\$ 8,294,525	\$ 4,020,998	\$ 4,273,527	48%
810 - Westside Program Income				
Investment revenue	\$ 750	\$ 834	\$ (84)	111%
TOTAL REVENUES	\$ 750	\$ 834	\$ (84)	111%
815 - Westside Capital Projects				
Investment revenue	\$ 44,502	\$ 38,719	\$ 5,783	87%
TOTAL REVENUES	\$ 44,502	\$ 38,719	\$ 5,783	87%
Materials and services	\$ 280,336	\$ 68,285	\$ 212,051	24%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 990,336	\$ 68,285	\$ 922,051	7%
817 - Westside Debt Service				
Taxes	\$ 5,084,500	\$ 4,606,913	\$ 477,587	91%
Investment revenue	36,000	26,822	9,178	75%
TOTAL REVENUES	\$ 5,120,500	\$ 4,633,735	\$ 486,765	90%
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	\$ 1,463	\$ 37	98%
TOTAL REVENUES	\$ 1,500	\$ 1,463	\$ 37	98%
Materials and services	\$ 149,290	\$ 76,518	\$ 72,772	51%
TOTAL EXPENDITURES	\$ 149,290	\$ 76,518	\$ 72,772	51%
827 - Coffee Creek Debt Service				
Taxes	\$ 385,200	\$ 465,514	\$ (80,314)	121%
Investment revenue	1,000	928	72	93%
TOTAL REVENUES	\$ 386,200	\$ 466,442	\$ (80,242)	121%
Debt service	\$ 279,500	\$ 139,290	\$ 140,210	50%
TOTAL EXPENDITURES	\$ 279,500	\$ 139,290	\$ 140,210	50%