



# JANUARY MONTHLY REPORT

*FINANCE—The department where everyone counts*

- **Budget 2023-24:** Preparation, compilation, and analysis is underway for the annual budget process. It is quite a process. A journey of a thousand miles starts with a single step of course and departments have turned their budgets and as well as any requests for new or expanded programs. Finance now reviews. Revenue and debt service estimations are being compiled. The mid-year financial review is in the rear view mirror, having presented to Council and Budget committee on the 1st of February. The exercise of estimating Fiscal Year End 2023 ending fund balances, which is covered during the mid-year review, allow us to determine the starting point of the budget (budgeted beginning fund balance) for each of the City's 24 funds.
- **Utility Billing:** The department has been trying to get back to normal collection practices. We sent out over 400 delinquent notices. A week later we had 360 that were still past due and received an automated phone call. Due to the high number of delinquencies we decided to focus on accounts that had three or more months outstanding when it came to the shut off process. January 30th we sent out 74 warning calls. At the end of the month we turned off 18 accounts. This number was more manageable than the 150 accounts that were still past due.
- **Year End Reporting:** The department completed year-end payroll and accounts payable tax duties, including issuance of Form W-2 (Payroll) and Form 1099 (Accounts Payable) forms to employees and independent contractors. Due dates for both were 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 (contractors). Both have also been 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: Jan FY 2023**



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>110 - General Fund</b>				
Taxes	\$ 13,243,000	\$ 10,139,954	\$ 3,103,046	77%
Intergovernmental	5,407,399	5,180,536	226,863	96%
Licenses and permits	202,850	139,202	63,649	69%
Charges for services	426,984	241,362	185,622	57%
Fines and forfeitures	230,000	109,792	120,208	48%
Investment revenue	87,000	161,713	(74,713)	186%
Other revenues	4,143,900	4,109,223	34,677	99%
Transfers in	4,640,011	2,531,089	2,108,922	55%
<b>TOTAL REVENUES</b>	<b>\$ 28,381,144</b>	<b>\$ 22,612,870</b>	<b>\$ 5,768,274</b>	<b>80%</b>
Personnel services	\$ 11,099,674	\$ 5,307,323	\$ 5,792,351	48%
Materials and services	15,033,218	7,758,361	7,274,857	52%
Capital outlay	214,000	577	213,423	0%
Debt service	408,250	-	408,250	0%
Transfers out	6,658,187	2,365,186	4,293,001	36%
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,413,329</b>	<b>\$ 15,431,447</b>	<b>\$ 17,981,882</b>	<b>46%</b>
<b>610 - Fleet Fund</b>				
Charges for services	\$ 1,640,860	\$ 957,152	\$ 683,708	58%
Investment revenue	6,800	7,996	(1,196)	118%
<b>TOTAL REVENUES</b>	<b>\$ 1,647,660</b>	<b>\$ 965,148</b>	<b>\$ 682,512</b>	<b>59%</b>
Personnel services	\$ 970,860	\$ 408,691	\$ 562,169	42%
Materials and services	789,340	343,285	446,055	43%
Capital outlay	126,800	65,933	60,867	52%
Transfers out	2,400	1,400	1,000	58%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,889,400</b>	<b>\$ 819,310</b>	<b>\$ 1,070,090</b>	<b>43%</b>
<b>230 - Building Inspection Fund</b>				
Licenses and permits	\$ 1,442,750	\$ 904,988	\$ 537,762	63%
Charges for services	8,190	4,778	3,413	58%
Investment revenue	14,000	21,999	(7,999)	157%
Transfers in	46,532	27,139	19,393	58%
<b>TOTAL REVENUES</b>	<b>\$ 1,511,472</b>	<b>\$ 958,903</b>	<b>\$ 552,569</b>	<b>63%</b>
Personnel services	\$ 1,116,250	\$ 462,935	\$ 653,315	41%
Materials and services	228,181	112,593	115,588	49%
Transfers out	391,215	197,200	194,015	50%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,735,646</b>	<b>\$ 772,728</b>	<b>\$ 962,918</b>	<b>45%</b>
<b>231 - Community Development Fund</b>				
Intergovernmental	\$ 339,500	\$ -	\$ 339,500	0%
Licenses and permits	715,389	581,915	133,474	81%
Charges for services	909,369	336,467	572,902	37%
Investment revenue	13,500	15,211	(1,711)	113%
Other revenues	-	195,840	(195,840)	-
Transfers in	2,676,503	1,016,842	1,659,661	38%
<b>TOTAL REVENUES</b>	<b>\$ 4,654,261</b>	<b>\$ 2,146,276</b>	<b>\$ 2,507,985</b>	<b>46%</b>
Personnel services	\$ 3,578,090	\$ 1,722,219	\$ 1,855,871	48%
Materials and services	815,548	273,936	541,612	34%
Transfers out	805,368	551,391	253,977	68%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,199,006</b>	<b>\$ 2,547,546</b>	<b>\$ 2,651,460</b>	<b>49%</b>
<b>240 - Road Operating Fund</b>				
Intergovernmental	\$ 2,051,500	\$ 901,884	\$ 1,149,616	44%
Investment revenue	18,700	52,800	(34,100)	282%
Other revenues	-	1,031	(1,031)	-
<b>TOTAL REVENUES</b>	<b>\$ 2,070,200</b>	<b>\$ 955,715</b>	<b>\$ 1,114,485</b>	<b>46%</b>
Personnel services	\$ 440,310	\$ 166,320	\$ 273,990	38%
Materials and services	529,672	364,019	165,653	69%
Capital outlay	105,000	-	105,000	0%
Debt service	359,000	33,715	325,285	9%
Transfers out	6,278,965	1,575,223	4,703,742	25%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,712,947</b>	<b>\$ 2,139,278</b>	<b>\$ 5,573,669</b>	<b>28%</b>

**City of Wilsonville - Fund Summaries**  
**Reporting Month: Jan FY 2023**



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>241 - Road Maintenance Fund</b>				
Charges for services	\$ 2,192,850	\$ 1,429,307	\$ 763,543	65%
Investment revenue	19,760	19,875	(115)	101%
<b>TOTAL REVENUES</b>	<b>\$ 2,212,610</b>	<b>\$ 1,449,181</b>	<b>\$ 763,429</b>	<b>65%</b>
Transfers out	\$ 1,203,613	\$ 278,664	\$ 924,949	23%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,203,613</b>	<b>\$ 278,664</b>	<b>\$ 924,949</b>	<b>23%</b>
<b>260 - Transit Fund</b>				
Taxes	\$ 5,600,000	\$ 3,104,675	\$ 2,495,325	55%
Intergovernmental	4,604,416	3,064,293	1,540,123	67%
Charges for services	29,000	23,010	5,990	79%
Fines and forfeitures	5,000	3,933	1,067	79%
Investment revenue	58,000	77,678	(19,678)	134%
Other revenues	16,800	-	16,800	0%
<b>TOTAL REVENUES</b>	<b>\$ 10,313,216</b>	<b>\$ 6,273,589</b>	<b>\$ 4,039,627</b>	<b>61%</b>
Personnel services	\$ 4,897,540	\$ 2,024,658	\$ 2,872,882	41%
Materials and services	2,795,317	1,313,507	1,481,810	47%
Capital outlay	1,276,000	12,236	1,263,764	1%
Transfers out	1,757,565	359,422	1,398,143	20%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,726,422</b>	<b>\$ 3,709,823</b>	<b>\$ 7,016,599</b>	<b>35%</b>
<b>510 - Water Operating Fund</b>				
Charges for services	\$ 9,992,600	\$ 7,073,836	\$ 2,918,764	71%
Fines and forfeitures	-	10,633	(10,633)	-
Investment revenue	108,000	169,061	(61,061)	157%
Other revenues	30,000	33,186	(3,186)	111%
<b>TOTAL REVENUES</b>	<b>\$ 10,130,600</b>	<b>\$ 7,286,717</b>	<b>\$ 2,843,883</b>	<b>72%</b>
Personnel services	\$ 667,000	\$ 247,463	\$ 419,537	37%
Materials and services	4,906,612	2,269,270	2,637,342	46%
Capital outlay	1,071,225	238,098	833,127	22%
Debt service	372,000	35,068	336,932	9%
Transfers out	15,271,407	1,893,886	13,377,521	12%
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,288,244</b>	<b>\$ 4,683,785</b>	<b>\$ 17,604,459</b>	<b>21%</b>
<b>520 - Sewer Operating Fund</b>				
Charges for services	\$ 8,434,450	\$ 4,793,655	\$ 3,640,795	57%
Investment revenue	84,700	126,590	(41,890)	149%
Other revenues	31,500	14,862	16,638	47%
Transfers in	600,000	600,000	-	100%
<b>TOTAL REVENUES</b>	<b>\$ 9,150,650</b>	<b>\$ 5,535,107</b>	<b>\$ 3,615,543</b>	<b>60%</b>
Personnel services	\$ 440,600	\$ 232,723	\$ 207,877	53%
Materials and services	3,803,134	1,528,843	2,274,291	40%
Capital outlay	439,402	221,910	217,492	51%
Debt service	2,881,000	181,210	2,699,790	6%
Transfers out	9,273,781	1,694,799	7,578,982	18%
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,837,917</b>	<b>\$ 3,859,485</b>	<b>\$ 12,978,432</b>	<b>23%</b>
<b>550 - Street Lighting Fund</b>				
Intergovernmental	\$ -	\$ 16,680	\$ (16,680)	-
Charges for services	547,965	326,242	221,723	60%
Investment revenue	1,900	8,561	(6,661)	451%
<b>TOTAL REVENUES</b>	<b>\$ 549,865</b>	<b>\$ 351,482</b>	<b>\$ 198,383</b>	<b>64%</b>
Materials and services	\$ 401,500	\$ 128,595	\$ 272,905	32%
Transfers out	1,045,000	672,096	372,904	64%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,446,500</b>	<b>\$ 800,691</b>	<b>\$ 645,809</b>	<b>55%</b>
<b>570 - Stormwater Operating Fund</b>				
Charges for services	\$ 3,609,538	\$ 2,057,930	\$ 1,551,608	57%
Investment revenue	25,900	63,060	(37,160)	243%
<b>TOTAL REVENUES</b>	<b>\$ 3,635,438</b>	<b>\$ 2,120,990</b>	<b>\$ 1,514,448</b>	<b>58%</b>
Personnel services	\$ 292,810	\$ 120,333	\$ 172,477	41%
Materials and services	818,292	326,085	492,207	40%
Capital outlay	107,000	113,606	(6,606)	106%
Debt service	839,000	545,492	293,508	65%
Transfers out	6,048,155	1,710,288	4,337,867	28%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,105,257</b>	<b>\$ 2,815,804</b>	<b>\$ 5,289,453</b>	<b>35%</b>

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>336 - Frog Pond Development</b>				
Licenses and permits	\$ 1,951,354	\$ 358,578	\$ 1,592,776	18%
Investment revenue	1,100	20,943	(19,843)	1904%
<b>TOTAL REVENUES</b>	<b>\$ 1,952,454</b>	<b>\$ 379,521</b>	<b>\$ 1,572,933</b>	<b>19%</b>
Materials and services	\$ 34,790	\$ -	\$ 34,790	0%
Transfers out	5,322,274	172,784	5,149,490	3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,357,064</b>	<b>\$ 172,784</b>	<b>\$ 5,184,280</b>	<b>3%</b>
<b>348 - Washington County TDT</b>				
Washington County TDT	\$ -	\$ 715,006	\$ (715,006)	-
Investment revenue	1,800	8,954	(7,154)	497%
<b>TOTAL REVENUES</b>	<b>\$ 1,800</b>	<b>\$ 723,960</b>	<b>\$ (722,160)</b>	<b>40220%</b>
<b>346 - Roads SDC</b>				
System Development Charges	\$ 3,960,000	\$ 1,157,691	\$ 2,802,309	29%
Investment revenue	40,300	63,682	(23,382)	158%
<b>TOTAL REVENUES</b>	<b>\$ 4,000,300</b>	<b>\$ 1,221,374</b>	<b>\$ 2,778,926</b>	<b>31%</b>
Materials and services	\$ 41,470	\$ -	\$ 41,470	0%
Transfers out	12,790,020	213,318	12,576,702	2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,831,490</b>	<b>\$ 213,318</b>	<b>\$ 12,618,172</b>	<b>2%</b>
<b>396 - Parks SDC</b>				
System Development Charges	\$ 373,000	\$ 193,008	\$ 179,992	52%
Investment revenue	12,200	20,156	(7,956)	165%
<b>TOTAL REVENUES</b>	<b>\$ 385,200</b>	<b>\$ 213,164</b>	<b>\$ 172,036</b>	<b>55%</b>
Materials and services	\$ 16,890	\$ -	\$ 16,890	0%
Transfers out	2,743,712	752,502	1,991,210	27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,760,602</b>	<b>\$ 752,502</b>	<b>\$ 2,008,100</b>	<b>27%</b>
<b>516 - Water SDC</b>				
System Development Charges	\$ 1,429,000	\$ 1,380,878	\$ 48,122	97%
Investment revenue	21,700	92,294	(70,594)	425%
<b>TOTAL REVENUES</b>	<b>\$ 1,450,700</b>	<b>\$ 1,473,172</b>	<b>\$ (22,472)</b>	<b>102%</b>
Materials and services	\$ 25,940	\$ -	\$ 25,940	0%
Debt service	453,000	87,018	365,982	19%
Transfers out	11,925,558	1,988,053	9,937,505	17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,404,498</b>	<b>\$ 2,075,071</b>	<b>\$ 10,329,427</b>	<b>17%</b>
<b>526 - Sewer SDC</b>				
System Development Charges	\$ 290,000	\$ 483,201	\$ (193,201)	167%
Investment revenue	3,700	8,731	(5,031)	236%
<b>TOTAL REVENUES</b>	<b>\$ 293,700</b>	<b>\$ 491,932</b>	<b>\$ (198,232)</b>	<b>167%</b>
Materials and services	\$ 22,050	\$ -	\$ 22,050	0%
Transfers out	1,737,739	858,450	879,289	49%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,759,789</b>	<b>\$ 858,450</b>	<b>\$ 901,339</b>	<b>49%</b>
<b>576 - Stormwater SDC</b>				
System Development Charges	\$ 990,000	\$ 469,383	\$ 520,617	47%
Investment revenue	14,300	21,984	(7,684)	154%
<b>TOTAL REVENUES</b>	<b>\$ 1,004,300</b>	<b>\$ 491,368</b>	<b>\$ 512,932</b>	<b>49%</b>
Materials and services	\$ 5,750	\$ -	\$ 5,750	0%
Transfers out	541,017	27,955	513,062	5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 546,767</b>	<b>\$ 27,955</b>	<b>\$ 518,812</b>	<b>5%</b>

**City of Wilsonville - URA Fund Summaries**  
**Reporting Month: Jan FY 2023**



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
<b>800 - Year 2000 Program Income</b>				
Investment revenue	\$ 8,200	\$ 6,061	\$ 2,139	74%
Other revenues	-	8,412	(8,412)	-
<b>TOTAL REVENUES</b>	<b>\$ 8,200</b>	<b>\$ 14,473</b>	<b>\$ (6,273)</b>	<b>176%</b>
Materials and services	\$ 5,000	\$ 6,617	\$ (1,617)	132%
Transfers out	919,094	-	919,094	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 924,094</b>	<b>\$ 6,617</b>	<b>\$ 917,477</b>	<b>1%</b>
<b>805 - Year 2000 Capital Projects</b>				
Investment revenue	\$ 88,570	\$ 89,507	\$ (937)	101%
Loan proceeds	4,000,000	4,000,000	-	100%
<b>TOTAL REVENUES</b>	<b>\$ 4,088,570</b>	<b>\$ 4,089,507</b>	<b>\$ (937)</b>	<b>100%</b>
Materials and services	\$ 467,000	\$ 194,289	\$ 272,711	42%
Capital outlay	17,898,558	2,752,884	15,145,674	15%
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,365,558</b>	<b>\$ 2,947,172</b>	<b>\$ 15,418,386</b>	<b>16%</b>
<b>807 - Year 2000 Debt Service</b>				
Taxes	\$ 3,544,880	\$ 3,258,404	\$ 286,476	92%
Investment revenue	999	18,332	(17,333)	1835%
<b>TOTAL REVENUES</b>	<b>\$ 3,545,879</b>	<b>\$ 3,276,736</b>	<b>\$ 269,143</b>	<b>92%</b>
Debt service	\$ 8,294,525	\$ 8,021,064	\$ 273,461	97%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,294,525</b>	<b>\$ 8,021,064</b>	<b>\$ 273,461</b>	<b>97%</b>
<b>810 - Westside Program Income</b>				
Investment revenue	\$ 750	\$ 883	\$ (133)	118%
<b>TOTAL REVENUES</b>	<b>\$ 750</b>	<b>\$ 883</b>	<b>\$ (133)</b>	<b>118%</b>
<b>815 - Westside Capital Projects</b>				
Investment revenue	\$ 44,502	\$ 40,999	\$ 3,503	92%
<b>TOTAL REVENUES</b>	<b>\$ 44,502</b>	<b>\$ 40,999</b>	<b>\$ 3,503</b>	<b>92%</b>
Materials and services	\$ 280,336	\$ 79,333	\$ 201,004	28%
Capital outlay	710,000	-	710,000	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 990,336</b>	<b>\$ 79,333</b>	<b>\$ 911,004</b>	<b>8%</b>
<b>817 - Westside Debt Service</b>				
Taxes	\$ 5,084,500	\$ 4,606,913	\$ 477,587	91%
Investment revenue	36,000	28,334	7,666	79%
<b>TOTAL REVENUES</b>	<b>\$ 5,120,500</b>	<b>\$ 4,635,247</b>	<b>\$ 485,253</b>	<b>91%</b>
Debt service	\$ 6,039,075	\$ 4,807,158	\$ 1,231,918	80%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,039,075</b>	<b>\$ 4,807,158</b>	<b>\$ 1,231,918</b>	<b>80%</b>
<b>825 - Coffee Creek Capital Projects</b>				
Investment revenue	\$ 1,500	\$ 1,535	\$ (35)	102%
<b>TOTAL REVENUES</b>	<b>\$ 1,500</b>	<b>\$ 1,535</b>	<b>\$ (35)</b>	<b>102%</b>
Materials and services	\$ 149,290	\$ 88,496	\$ 60,794	59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,290</b>	<b>\$ 88,496</b>	<b>\$ 60,794</b>	<b>59%</b>
<b>827 - Coffee Creek Debt Service</b>				
Taxes	\$ 385,200	\$ 465,514	\$ (80,314)	121%
Investment revenue	1,000	1,068	(68)	107%
<b>TOTAL REVENUES</b>	<b>\$ 386,200</b>	<b>\$ 466,581</b>	<b>\$ (80,381)</b>	<b>121%</b>
Debt service	\$ 279,500	\$ 139,290	\$ 140,210	50%
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,500</b>	<b>\$ 139,290</b>	<b>\$ 140,210</b>	<b>50%</b>