



JUNE MONTHLY REPORT

FINANCE—The department where everyone counts

- **Fiscal Year End:** June 30 brings to us the end of fiscal year 2023-24. 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, and the Annual Comprehensive Financial Report (ACFR).
- **Fiscal Year 2023-24 Audit:** The City currently contracts with the independent certified public accounting firm, REDW Advisors & CPAs to carry out the annual and compliance audit for the City and Urban Renewal Agency. (In December 2023, our auditors, Grove, Mueller & Swank, joined forces with REDW Advisors & CPAs—who together, are able to offer a wealth of expanded and enhanced services to clients.) The auditors performed their audit fieldwork the last week of June—which includes assurance testing, data collection, and compliance review, in preparation for our audit, which is performed the last week of October.
- **LEDS Audit:** In June, Municipal Court also had a Law Enforcement Data System (LEDS) representative here to perform a LEDS Audit. More specifically, their focus is on who has access to Court records—ensuring computers and files are secure.
- **Ongoing Professional Development:** In early June, the City’s Assistant Finance Director attended the annual Government Finance Officers Association (GFOA) Conference. This is consistently an invaluable opportunity to network with other organizations, and stay up-to-date with recommended best practices, rules, regulations, and reporting requirements. One of the key takeaways surrounded public engagement. More specifically, how to further engage the public, and disseminate information in more tangible ways, to a wide audience—keeping the end user in mind. Lots of fantastic takeaways, some of which we look forward to executing over the course of this next year.
- **Remote Deposits:** In an effort of continuous improvement, we’re consistently challenging ourselves, “how can we do it better here?” A recent example of this, was the recent implementation of a remote check scanning machine—enabling us to pivot from daily trips to the bank, to now depositing checks remotely (in Finance) through the use of a secure check scanning machine. June was our first full month performing remote deposits—of which has already proven to be of great value add.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 15,090,000	\$ 14,724,607	\$ 365,393	98%
Intergovernmental	4,102,373	4,067,834	34,539	99%
Licenses and permits	242,800	214,444	28,356	88%
Charges for services	413,164	496,537	(83,373)	120%
Fines and forfeitures	250,000	168,171	81,829	67%
Investment revenue	304,600	1,294,802	(990,202)	425%
Other revenues	681,450	1,144,445	(462,995)	168%
Transfers in	5,607,276	5,629,364	(22,088)	100%
TOTAL REVENUES	\$ 26,691,663	\$ 27,740,205	\$ (1,048,542)	104%
Personnel services	\$ 12,185,032	\$ 11,118,034	\$ 1,066,998	91%
Materials and services	12,947,094	10,116,495	2,830,599	78%
Capital outlay	311,177	217,626	93,551	70%
Debt service	1,134,284	1,129,631	4,653	100%
Transfers out	10,388,870	4,757,691	5,631,179	46%
TOTAL EXPENDITURES	\$ 36,966,457	\$ 27,339,478	\$ 9,626,979	74%
610 - Fleet Fund				
Charges for services	\$ 1,722,180	\$ 1,722,180	\$ -	100%
Investment revenue	8,200	58,330	(50,130)	711%
Other revenues	-	4,972	(4,972)	-
TOTAL REVENUES	\$ 1,730,380	\$ 1,785,482	\$ (55,102)	103%
Personnel services	\$ 985,470	\$ 880,510	\$ 104,960	89%
Materials and services	801,417	618,468	182,949	77%
Capital outlay	303,800	181,292	122,508	60%
Transfers out	2,400	2,400	-	100%
TOTAL EXPENDITURES	\$ 2,093,087	\$ 1,682,670	\$ 410,417	80%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,204,000	\$ 1,730,032	\$ (526,032)	144%
Investment revenue	71,700	174,540	(102,840)	243%
TOTAL REVENUES	\$ 1,275,700	\$ 1,904,573	\$ (628,873)	149%
Personnel services	\$ 1,076,940	\$ 873,184	\$ 203,756	81%
Materials and services	198,774	140,741	58,033	71%
Transfers out	346,058	346,056	2	100%
TOTAL EXPENDITURES	\$ 1,621,772	\$ 1,359,981	\$ 261,791	84%
231 - Community Development Fund				
Licenses and permits	\$ 852,302	\$ 1,089,922	\$ (237,620)	128%
Charges for services	743,714	471,263	272,451	63%
Intergovernmental	21,713	-	21,713	0%
Investment revenue	44,400	100,517	(56,117)	226%
Other revenues	-	25	(25)	-
Transfers in	3,488,935	2,862,640	626,295	82%
TOTAL REVENUES	\$ 5,151,064	\$ 4,524,367	\$ 626,697	88%
Personnel services	\$ 3,685,060	\$ 3,276,361	\$ 408,699	89%
Materials and services	803,584	485,883	317,701	60%
Transfers out	729,639	607,932	121,707	83%
TOTAL EXPENDITURES	\$ 5,218,283	\$ 4,370,175	\$ 848,108	84%
240 - Road Operating Fund				
Intergovernmental	\$ 2,240,600	\$ 1,773,920	\$ 466,680	79%
Investment revenue	52,200	139,143	(86,943)	267%
Other revenues	-	14,904	(14,904)	-
TOTAL REVENUES	\$ 2,292,800	\$ 1,927,967	\$ 364,833	84%
Personnel services	\$ 524,370	\$ 398,050	\$ 126,320	76%
Materials and services	716,212	641,897	74,315	90%
Capital outlay	300,000	8,950	291,050	3%
Debt service	358,000	356,530	1,470	100%
Transfers out	2,835,962	2,393,578	442,384	84%
TOTAL EXPENDITURES	\$ 4,734,544	\$ 3,799,006	\$ 935,538	80%

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,249,000	\$ 2,477,326	\$ (228,326)	110%
Investment revenue	87,100	160,131	(73,031)	184%
TOTAL REVENUES	\$ 2,336,100	\$ 2,637,457	\$ (301,357)	113%
Transfers out	\$ 4,236,720	\$ 2,703,857	\$ 1,532,863	64%
TOTAL EXPENDITURES	\$ 4,236,720	\$ 2,703,857	\$ 1,532,863	64%
260 - Transit Fund				
Taxes	\$ 6,000,000	\$ 4,741,544	\$ 1,258,456	79%
Intergovernmental	4,174,500	4,438,460	(263,960)	106%
Charges for services	40,000	15,876	24,124	40%
Fines and forfeitures	5,000	7,606	(2,606)	152%
Investment revenue	425,100	776,045	(350,945)	183%
Other revenues	16,000	948	15,053	6%
TOTAL REVENUES	\$ 10,660,600	\$ 9,980,478	\$ 680,122	94%
Personnel services	\$ 5,058,100	\$ 3,650,886	\$ 1,407,214	72%
Materials and services	3,239,530	2,484,114	755,416	77%
Capital outlay	2,060,000	1,020,092	1,039,908	50%
Transfers out	1,043,990	728,501	315,489	70%
TOTAL EXPENDITURES	\$ 11,401,620	\$ 7,883,592	\$ 3,518,028	69%
510 - Water Operating Fund				
Charges for services	\$ 10,104,780	\$ 9,116,187	\$ 988,593	90%
Fines and forfeitures	-	16,350	(16,350)	-
Investment revenue	324,500	1,106,259	(781,759)	341%
Other revenues	1,168,080	1,174,450	(6,370)	101%
TOTAL REVENUES	\$ 11,597,360	\$ 11,413,246	\$ 184,114	98%
Personnel services	\$ 687,800	\$ 470,601	\$ 217,199	68%
Materials and services	5,050,863	4,034,443	1,016,420	80%
Capital outlay	695,000	354,204	340,796	51%
Debt service	371,000	370,539	461	100%
Transfers out	13,039,912	6,554,264	6,485,648	50%
TOTAL EXPENDITURES	\$ 19,844,575	\$ 11,784,052	\$ 8,060,523	59%
520 - Sewer Operating Fund				
Charges for services	\$ 8,477,900	\$ 7,302,718	\$ 1,175,182	86%
Investment revenue	114,900	681,514	(566,614)	593%
Other revenues	31,500	36,978	(5,478)	117%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,224,300	\$ 8,621,210	\$ 603,090	93%
Personnel services	\$ 449,960	\$ 404,661	\$ 45,299	90%
Materials and services	4,121,454	3,239,071	882,383	79%
Capital outlay	125,509	125,509	-	100%
Debt service	2,880,000	2,877,779	2,221	100%
Transfers out	12,239,347	3,271,781	8,967,566	27%
TOTAL EXPENDITURES	\$ 19,816,270	\$ 9,918,800	\$ 9,897,470	50%
550 - Street Lighting Fund				
Charges for services	\$ 540,540	\$ 520,071	\$ 20,469	96%
Investment revenue	17,000	58,126	(41,126)	342%
TOTAL REVENUES	\$ 557,540	\$ 578,197	\$ (20,657)	104%
Materials and services	\$ 366,450	\$ 274,470	\$ 91,980	75%
Transfers out	661,954	57,847	604,107	9%
TOTAL EXPENDITURES	\$ 1,028,404	\$ 332,317	\$ 696,087	32%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,678,840	\$ 3,270,540	\$ 408,300	89%
Investment revenue	55,100	283,966	(228,866)	515%
TOTAL REVENUES	\$ 3,733,940	\$ 3,554,506	\$ 179,434	95%
Personnel services	\$ 324,810	\$ 352,419	\$ (27,609)	108%
Materials and services	830,350	549,048	281,302	66%
Debt service	838,000	836,496	1,504	100%
Transfers out	7,274,162	2,180,231	5,093,931	30%
TOTAL EXPENDITURES	\$ 9,267,322	\$ 3,918,194	\$ 5,349,128	42%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 2,752,047	\$ (752,047)	138%
Investment revenue	28,300	217,254	(188,954)	768%
TOTAL REVENUES	\$ 2,028,300	\$ 2,969,300	\$ (941,000)	146%
Materials and services	\$ 36,180	\$ 6,258	\$ 29,922	17%
Transfers out	4,557,454	1,594,758	2,962,696	35%
TOTAL EXPENDITURES	\$ 4,593,634	\$ 1,601,016	\$ 2,992,618	35%
348 - Washington County TDT				
Washington County TDT	\$ 250,000	\$ 335,821	\$ (85,821)	134%
Investment revenue	44,700	73,750	(29,050)	165%
TOTAL REVENUES	\$ 294,700	\$ 409,571	\$ (114,871)	139%
346 - Roads SDC				
System Development Charges	\$ 1,800,000	\$ 2,782,453	\$ (982,453)	155%
Investment revenue	40,000	542,632	(502,632)	1357%
TOTAL REVENUES	\$ 1,840,000	\$ 3,325,085	\$ (1,485,085)	181%
Materials and services	\$ 43,130	\$ 8,224	\$ 34,906	19%
Transfers out	11,449,559	2,261,686	9,187,873	20%
TOTAL EXPENDITURES	\$ 11,492,689	\$ 2,269,911	\$ 9,222,778	20%
396 - Parks SDC				
System Development Charges	\$ 550,000	\$ 752,971	\$ (202,971)	137%
Investment revenue	12,000	98,603	(86,603)	822%
TOTAL REVENUES	\$ 562,000	\$ 851,574	\$ (289,574)	152%
Materials and services	\$ 17,570	\$ 1,126	\$ 16,444	6%
Transfers out	1,506,903	175,433	1,331,470	12%
TOTAL EXPENDITURES	\$ 1,524,473	\$ 176,559	\$ 1,347,914	12%
516 - Water SDC				
System Development Charges	\$ 1,515,000	\$ 1,845,668	\$ (330,668)	122%
Investment revenue	50,000	463,194	(413,194)	926%
TOTAL REVENUES	\$ 1,565,000	\$ 2,308,863	\$ (743,863)	148%
Materials and services	\$ 26,980	\$ 4,328	\$ 22,652	16%
Debt service	452,000	450,702	1,298	100%
Transfers out	9,515,220	4,755,135	4,760,085	50%
TOTAL EXPENDITURES	\$ 9,994,200	\$ 5,210,165	\$ 4,784,035	52%
526 - Sewer SDC				
System Development Charges	\$ 725,000	\$ 806,643	\$ (81,643)	111%
Investment revenue	9,900	54,701	(44,801)	553%
TOTAL REVENUES	\$ 734,900	\$ 861,344	\$ (126,444)	117%
Materials and services	\$ 22,930	\$ 1,884	\$ 21,046	8%
Transfers out	1,908,858	889,743	1,019,115	47%
TOTAL EXPENDITURES	\$ 1,931,788	\$ 891,628	\$ 1,040,160	46%
576 - Stormwater SDC				
System Development Charges	\$ 690,000	\$ 508,405	\$ 181,595	74%
Investment revenue	109,700	162,109	(52,409)	148%
TOTAL REVENUES	\$ 799,700	\$ 670,514	\$ 129,186	84%
Materials and services	\$ 5,980	\$ 1,126	\$ 4,854	19%
Transfers out	1,181,672	752,720	428,952	64%
TOTAL EXPENDITURES	\$ 1,187,652	\$ 753,846	\$ 433,806	63%

	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	\$ 559,432	\$ (83,432)	118%
TOTAL REVENUES	\$ 476,000	\$ 559,432	\$ (83,432)	118%
Materials and services	\$ 295,572	\$ 204,553	\$ 91,019	69%
Capital outlay	14,410,972	7,865,426	6,545,546	55%
TOTAL EXPENDITURES	\$ 14,706,544	\$ 8,069,979	\$ 6,636,565	55%
810 - Westside Program Income				
Investment revenue	\$ 3,715	\$ 6,155	\$ (2,440)	166%
TOTAL REVENUES	\$ 3,715	\$ 6,155	\$ (2,440)	166%
815 - Westside Capital Projects				
Investment revenue	\$ 165,000	\$ 278,448	\$ (113,448)	169%
TOTAL REVENUES	\$ 165,000	\$ 278,448	\$ (113,448)	169%
Materials and services	\$ 277,178	\$ 128,547	\$ 148,631	46%
Capital outlay	710,000	162	709,838	0%
TOTAL EXPENDITURES	\$ 987,178	\$ 128,709	\$ 858,469	13%
817 - Westside Debt Service				
Taxes	\$ 1,672,200	\$ 1,515,957	\$ 156,243	91%
Investment revenue	20,630	102,517	(81,887)	497%
TOTAL REVENUES	\$ 1,692,830	\$ 1,618,474	\$ 74,356	96%
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	\$ 10,719	\$ (7,624)	346%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 503,095	\$ 510,719	\$ (7,624)	102%
Materials and services	\$ 136,500	\$ 134,000	\$ 2,500	98%
TOTAL EXPENDITURES	\$ 136,500	\$ 134,000	\$ 2,500	98%
827 - Coffee Creek Debt Service				
Taxes	\$ 566,800	\$ 667,632	\$ (100,832)	118%
Investment revenue	8,510	21,645	(13,135)	254%
TOTAL REVENUES	\$ 575,310	\$ 689,278	\$ (113,968)	120%
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	\$ 916,653	\$ 88,347	91%
Investment revenue	10,300	636	9,664	6%
TOTAL REVENUES	\$ 1,015,300	\$ 917,290	\$ 98,010	90%
Materials and services	\$ 1,005,000	\$ -	\$ 1,005,000	0%
TOTAL EXPENDITURES	\$ 1,005,000	\$ -	\$ 1,005,000	0%