



WILSONVILLE  
FINANCE

# DECEMBER MONTHLY REPORT

## From the Director:

Greetings from the Finance Team!

Hard to believe that the New Year is upon us! Best wishes for a great 2021!

This month, the City's longest termed employee, Pamela Munsterman, will be retiring. Pam has been the municipal court clerk for years and has served the Wilsonville community for 35 years! While we are certainly said to see her go, we wish her nothing but the best. Pam's last day will be January 29th.

Our new Finance Operations Manager, Kathryn Smith, began working for us at the end of December. Ms. Smith, has worked in both the private and public sector over her career and has already stepped in to the MUNIS payroll implementation process. We are scheduled to go live with payroll in the April-May timeframe.

We are busy preparing for the mid-year review with the Budget Committee to be held on the evening of January 26th. The presentation will look at each operating fund and compare where we are at as of 12/31 to the budget. Hope to see you them!

Stay safe.

*-Cathy Rodocker*

## By the Numbers:

Finance Statistics for the period of July 1, 2020-December 31, 2020

Please Note: Utility Billing is reported with a one month lag.

### Utility Billing:

Total Monthly Bills	40,886
New Customers	582
New Service Locations	65

### Accounts Payable:

December AP Pymts	
Payments Processed	

### Municipal Court:

\$4.9M Total Citations Issued	567
481 Total Suspensions Issued	158
Ticket Revenue	\$96,678

## **FY21 Financial Update:**

### **General Fund:**

YTD, the General Fund has received over \$8.2M in property taxes. This equates to over 93% of what was budgeted. The remainder of taxes will be received throughout the rest of the fiscal year. As typical, we will be expecting the receipts of Franchise Fees and Privilege taxes during the third quarter. We also expect to receive the Library's property tax share from the Library district during the next quarter as well. Expenditures to date are approximately 39% of budget.

### **Building Inspection Fund:**

Permit revenue through December is now at 44% of budget and expenditures are at 43% of budget. Through the first half of the fiscal year, this fund has used approximately \$247K of their beginning fund balance, which is less than had been anticipated.

### **Community Development Fund:**

Permit revenues received through December is 34% of budget for a total of \$242K. Transfers In and Charges for Services, which are primarily derived from project management fees for capital projects, total \$1.9M. As of the end of the December, revenues for the CD Fund are outpacing the expenditures by approximately \$336K.

### **Road Operating Fund:**

Gas Tax and Vehicle Registration Fee revenues continue to be coming in lower than anticipated. As of December, only 37% of the amount budgeted has been received. Public Works continues to closely monitor the fund's operating expenditures.

### **Utility Funds:**

As of December, the utility operating funds are meeting expectations.

**City of Wilsonville - Fund Summaries**  
**Reporting Month: DEC FY 2021**

	Current Year Budget	Year to Date Activity	Remaining Balance	Remaining %
<b>110 - General Fund</b>				
Taxes	\$ 11,954,800	\$ 8,359,678	\$ 3,595,122	30%
Intergovernmental	2,415,495	665,371	1,750,124	72%
Licenses and permits	182,750	161,236	21,514	12%
Charges for services	672,610	211,238	461,372	69%
Fines and forfeitures	320,000	93,071	226,929	71%
Investment revenue	163,900	72,566	91,334	56%
Other revenues	665,250	540,594	124,656	19%
Transfers in	4,151,876	1,660,129	2,491,747	60%
<b>TOTAL REVENUES</b>	<b>\$ 20,526,681</b>	<b>\$ 11,763,884</b>	<b>\$ 8,762,797</b>	<b>43%</b>
Personnel services	\$ 9,334,432	\$ 4,047,526	\$ 5,286,906	57%
Materials and services	10,448,382	2,777,478	7,670,904	73%
Capital outlay	20,000	25,473	(5,473)	-27%
Transfers out	6,373,062	3,419,907	2,953,155	46%
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,175,876</b>	<b>\$ 10,270,385</b>	<b>\$ 15,905,491</b>	<b>61%</b>
<b>610 - Fleet Fund</b>				
Charges for services	\$ 1,411,703	\$ 706,063	\$ 705,640	50%
Investment revenue	9,600	7,391	2,209	23%
Other revenues	18,000	-	18,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 1,439,303</b>	<b>\$ 713,453</b>	<b>\$ 725,850</b>	<b>50%</b>
Personnel services	\$ 788,700	\$ 311,909	\$ 476,791	60%
Materials and services	676,906	229,676	447,230	66%
Capital outlay	65,000	-	65,000	100%
Transfers out	2,400	1,200	1,200	50%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,533,006</b>	<b>\$ 542,786</b>	<b>\$ 990,220</b>	<b>65%</b>
<b>230 - Building Inspection Fund</b>				
Licenses and permits	\$ 950,565	\$ 417,456	\$ 533,109	56%
Charges for services	9,600	4,800	4,800	50%
Investment revenue	22,800	25,984	(3,184)	-14%
Transfers in	40,883	20,442	20,441	50%
<b>TOTAL REVENUES</b>	<b>\$ 1,023,848</b>	<b>\$ 468,681</b>	<b>\$ 555,167</b>	<b>54%</b>
Personnel services	\$ 1,081,750	\$ 468,818	\$ 612,932	57%
Materials and services	165,347	93,491	71,856	43%
Transfers out	405,321	154,149	251,172	62%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,652,418</b>	<b>\$ 716,458</b>	<b>\$ 935,960</b>	<b>57%</b>
<b>231 - Community Development Fund</b>				
Intergovernmental	\$ 63,000	\$ -	\$ 63,000	100%
Licenses and permits	709,723	241,694	468,029	66%
Charges for services	619,450	253,854	365,596	59%
Investment revenue	12,500	23,041	(10,541)	-84%
Other revenues	250	140	110	44%
Transfers in	3,119,134	1,602,714	1,516,420	49%
<b>TOTAL REVENUES</b>	<b>\$ 4,524,057</b>	<b>\$ 2,121,443</b>	<b>\$ 2,402,614</b>	<b>53%</b>
Personnel services	\$ 3,215,620	\$ 1,346,926	\$ 1,868,694	58%
Materials and services	712,625	145,985	566,640	80%
Transfers out	584,243	292,122	292,121	50%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,512,488</b>	<b>\$ 1,785,032</b>	<b>\$ 2,727,456</b>	<b>60%</b>
<b>240 - Road Operating Fund</b>				
Intergovernmental	\$ 2,382,151	\$ 891,069	\$ 1,491,082	63%
Investment revenue	2,000	9,440	(7,440)	-372%
Other revenues	2,000	315	1,686	84%
<b>TOTAL REVENUES</b>	<b>\$ 2,386,151</b>	<b>\$ 900,823</b>	<b>\$ 1,485,328</b>	<b>62%</b>
Personnel services	\$ 382,270	\$ 147,061	\$ 235,209	62%
Materials and services	514,578	196,625	317,953	62%
Capital outlay	13,000	10,246	2,754	21%
Debt service	82,000	-	82,000	100%
Transfers out	1,525,765	124,521	1,401,244	92%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,517,613</b>	<b>\$ 478,452</b>	<b>\$ 2,039,161</b>	<b>81%</b>

**City of Wilsonville - Fund Summaries**  
**Reporting Month: DEC FY 2021**

	Current Year Budget	Year to Date Activity	Remaining Balance	Remaining %
<b>241 - Road Maintenance Fund</b>				
Charges for services	\$ 2,065,000	\$ 1,048,943	\$ 1,016,057	49%
Investment revenue	3,100	21,403	(18,303)	-590%
<b>TOTAL REVENUES</b>	<b>\$ 2,068,100</b>	<b>\$ 1,070,346</b>	<b>\$ 997,754</b>	<b>48%</b>
Transfers out	\$ 4,092,922	\$ 123,313	\$ 3,969,609	97%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,092,922</b>	<b>\$ 123,313</b>	<b>\$ 3,969,609</b>	<b>97%</b>
<b>260 - Transit Fund</b>				
Taxes	\$ 5,050,000	\$ 2,659,511	\$ 2,390,489	47%
Intergovernmental	5,296,588	921,744	4,374,844	83%
Charges for services	170,000	-	170,000	100%
Fines and forfeitures	5,000	144,442	(139,442)	-2789%
Investment revenue	31,100	27,427	3,673	12%
Other revenues	16,000	-	16,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 10,568,688</b>	<b>\$ 3,753,123</b>	<b>\$ 6,815,565</b>	<b>64%</b>
Personnel services	\$ 4,106,110	\$ 1,715,322	\$ 2,390,788	58%
Materials and services	2,268,268	764,633	1,503,635	66%
Capital outlay	2,629,941	115,390	2,514,551	96%
Transfers out	808,863	297,186	511,677	63%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,813,182</b>	<b>\$ 2,892,531</b>	<b>\$ 6,920,651</b>	<b>71%</b>
<b>510 - Water Operating Fund</b>				
Charges for services	\$ 9,006,000	\$ 5,850,002	\$ 3,155,998	35%
Fines and forfeitures	19,000	(5)	19,005	100%
Investment revenue	195,000	131,848	63,152	32%
Other revenues	12,000	22,329	(10,329)	-86%
Transfers in	183,270	-	183,270	100%
<b>TOTAL REVENUES</b>	<b>\$ 9,415,270</b>	<b>\$ 6,004,174</b>	<b>\$ 3,411,096</b>	<b>36%</b>
Personnel services	\$ 615,190	\$ 241,219	\$ 373,971	61%
Materials and services	4,405,491	1,755,605	2,649,886	60%
Capital outlay	426,000	107,205	318,795	75%
Transfers out	4,003,411	394,198	3,609,213	90%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,450,092</b>	<b>\$ 2,498,226</b>	<b>\$ 6,951,866</b>	<b>74%</b>
<b>520 - Sewer Operating Fund</b>				
Charges for services	\$ 8,147,000	\$ 4,062,598	\$ 4,084,402	50%
Investment revenue	196,200	147,313	48,887	25%
Other revenues	18,000	13,951	4,049	22%
Transfers in	600,000	-	600,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 8,961,200</b>	<b>\$ 4,223,862</b>	<b>\$ 4,737,338</b>	<b>53%</b>
Personnel services	\$ 365,500	\$ 169,602	\$ 195,898	54%
Materials and services	3,577,813	1,338,127	2,239,686	63%
Debt service	2,960,000	480,256	2,479,744	84%
Transfers out	4,617,870	823,872	3,793,998	82%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,521,183</b>	<b>\$ 2,811,857</b>	<b>\$ 8,709,326</b>	<b>76%</b>
<b>550 - Street Lighting Fund</b>				
Charges for services	\$ 524,150	\$ 266,301	\$ 257,849	49%
Investment revenue	12,500	6,652	5,848	47%
<b>TOTAL REVENUES</b>	<b>\$ 536,650</b>	<b>\$ 272,953</b>	<b>\$ 263,697</b>	<b>49%</b>
Materials and services	\$ 381,320	\$ 170,695	\$ 210,625	55%
Transfers out	1,305,247	7,222	1,298,025	99%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,686,567</b>	<b>\$ 177,917</b>	<b>\$ 1,508,650</b>	<b>89%</b>
<b>570 - Stormwater Operating Fund</b>				
Charges for services	\$ 3,370,000	\$ 1,648,534	\$ 1,721,466	51%
Investment revenue	15,300	16,618	(1,318)	-9%
Transfers in	2,500,000	2,500,000	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 5,885,300</b>	<b>\$ 4,165,151</b>	<b>\$ 1,720,149</b>	<b>29%</b>
Personnel services	\$ 270,080	\$ 115,880	\$ 154,200	57%
Materials and services	782,453	233,773	548,680	70%
Capital outlay	13,000	9,950	3,050	23%
Debt service	679,200	-	679,200	100%
Transfers out	3,569,567	1,045,536	2,524,031	71%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,314,300</b>	<b>\$ 1,405,139</b>	<b>\$ 3,909,161</b>	<b>74%</b>

**City of Wilsonville - SDC Fund Summaries**  
**Reporting Month: DEC FY 2021**

	Current Year Budget	Year to Date Activity	Remaining Balance	Remaining %
<b>336 - Frog Pond Development</b>				
Licenses and permits-West Hills	\$ 594,839	\$ 466,721	\$ 128,118	22%
Licenses and permits-Pahlisch	714,270	-	714,270	100%
Investment revenue	9,000	4,747	4,253	47%
<b>TOTAL REVENUES</b>	<b>\$ 1,318,109</b>	<b>\$ 471,468</b>	<b>\$ 846,641</b>	<b>64%</b>
Materials and services	\$ 9,240	\$ 884	\$ 8,356	90%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,240</b>	<b>\$ 884</b>	<b>\$ 8,356</b>	<b>90%</b>
<b>346 - Roads SDC</b>				
System Development Charges	\$ 2,493,198	\$ 728,275	\$ 1,764,923	71%
Investment revenue	85,500	37,290	48,210	56%
<b>TOTAL REVENUES</b>	<b>\$ 2,578,698</b>	<b>\$ 765,564</b>	<b>\$ 1,813,134</b>	<b>70%</b>
Materials and services	\$ 40,260	\$ 16,411	\$ 23,849	59%
Transfers out	8,130,655	164,186	7,966,469	98%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,170,915</b>	<b>\$ 180,597</b>	<b>\$ 7,990,318</b>	<b>98%</b>
<b>396 - Parks SDC</b>				
System Development Charges	\$ 683,311	\$ 267,331	\$ 415,980	61%
Investment revenue	46,000	21,868	24,132	52%
<b>TOTAL REVENUES</b>	<b>\$ 729,311</b>	<b>\$ 289,199</b>	<b>\$ 440,112</b>	<b>60%</b>
Materials and services	\$ 16,400	\$ 7,404	\$ 8,996	55%
Transfers out	4,415,206	175,753	4,239,453	96%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,431,606</b>	<b>\$ 183,156</b>	<b>\$ 4,248,450</b>	<b>96%</b>
<b>516 - Water SDC</b>				
System Development Charges	\$ 1,040,811	\$ 1,003,641	\$ 37,170	4%
Investment revenue	64,500	22,678	41,822	65%
<b>TOTAL REVENUES</b>	<b>\$ 1,105,311</b>	<b>\$ 1,026,319</b>	<b>\$ 78,992</b>	<b>7%</b>
Materials and services	\$ 25,180	\$ 10,047	\$ 15,133	60%
Transfers out	3,747,702	52,189	3,695,513	99%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,772,882</b>	<b>\$ 62,236</b>	<b>\$ 3,710,646</b>	<b>98%</b>
<b>526 - Sewer SDC</b>				
System Development Charges	\$ 884,015	\$ 223,184	\$ 660,831	75%
Investment revenue	56,200	40,505	15,695	28%
<b>TOTAL REVENUES</b>	<b>\$ 940,215</b>	<b>\$ 263,689</b>	<b>\$ 676,526</b>	<b>72%</b>
Materials and services	\$ 21,410	\$ 7,440	\$ 13,970	65%
Transfers out	7,380,605	506,114	6,874,491	93%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,402,015</b>	<b>\$ 513,554</b>	<b>\$ 6,888,461</b>	<b>93%</b>
<b>576 - Stormwater SDC</b>				
System Development Charges	\$ 591,623	\$ 90,159	\$ 501,464	85%
Investment revenue	27,800	14,326	13,474	48%
<b>TOTAL REVENUES</b>	<b>\$ 619,423</b>	<b>\$ 104,485</b>	<b>\$ 514,938</b>	<b>83%</b>
Materials and services	\$ 5,580	\$ 2,273	\$ 3,307	59%
Transfers out	361,697	7,632	354,065	98%
<b>TOTAL EXPENDITURES</b>	<b>\$ 367,277</b>	<b>\$ 9,905</b>	<b>\$ 357,372</b>	<b>97%</b>

**City of Wilsonville - URA Fund Summaries**  
**Reporting Month: DEC FY 2021**

	Current Year Budget	Year to Date Activity	Remaining Balance	Remaining %
<b>800 - Year 2000 Program Income</b>				
Investment revenue	\$ 8,600	\$ 3,610	\$ 4,990	58%
Other revenues	150,000	78,200	71,800	48%
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 158,600</b>	<b>\$ 81,810</b>	<b>\$ 76,790</b>	<b>48%</b>
Materials and services	\$ 50,000	\$ 13,824	\$ 36,176	72%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 13,824</b>	<b>\$ 36,176</b>	<b>72%</b>
<b>805 - Year 2000 Capital Projects</b>				
Investment revenue	\$ 89,600	\$ 57,205	\$ 32,395	36%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 89,600</b>	<b>\$ 57,205</b>	<b>\$ 32,395</b>	<b>36%</b>
Materials and services	\$ 631,260	\$ 235,656	\$ 395,604	63%
Capital outlay	9,435,473	60,274	9,375,199	99%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,066,733</b>	<b>\$ 295,930</b>	<b>\$ 9,770,803</b>	<b>97%</b>
<b>807 - Year 2000 Debt Service</b>				
Taxes	\$ 4,074,200	\$ 3,671,143	\$ 403,057	10%
Investment revenue	132,200	35,877	96,323	73%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,206,400</b>	<b>\$ 3,707,020</b>	<b>\$ 499,380</b>	<b>12%</b>
Materials and services	\$ -	\$ -	\$ -	-
Debt service	597,500	101,681	495,819	83%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 597,500</b>	<b>\$ 101,681</b>	<b>\$ 495,819</b>	<b>83%</b>
<b>810 - Westside Program Income</b>				
Investment revenue	\$ 1,800	\$ 873	\$ 927	51%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,800</b>	<b>\$ 873</b>	<b>\$ 927</b>	<b>51%</b>
Materials and services	\$ -	\$ -	\$ -	-
Capital outlay	-	-	-	-
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**City of Wilsonville - URA Fund Summaries**  
**Reporting Month: DEC FY 2021**

	Current Year Budget	Year to Date Activity	Remaining Balance	Remaining %
<b>815 - Westside Capital Projects</b>				
Investment revenue	\$ 17,700	\$ 3,706	\$ 13,994	79%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 17,700</b>	<b>\$ 3,706</b>	<b>\$ 13,994</b>	<b>79%</b>
Materials and services	\$ 1,000,970	\$ 709,086	\$ 291,884	29%
Capital outlay	-	-	-	-
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,000,970</b>	<b>\$ 709,086</b>	<b>\$ 291,884</b>	<b>29%</b>
<b>817 - Westside Debt Service</b>				
Taxes	\$ 5,084,500	\$ 4,575,281	\$ 509,219	10%
Intergovernmental	-	-	-	-
Investment revenue	115,000	64,609	50,391	44%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,199,500</b>	<b>\$ 4,639,890</b>	<b>\$ 559,610</b>	<b>11%</b>
Materials and services	\$ -	\$ -	\$ -	-
Debt service	2,725,000	1,152,191	1,572,809	58%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,725,000</b>	<b>\$ 1,152,191</b>	<b>\$ 1,572,809</b>	<b>58%</b>
<b>825 - Coffee Creek Capital Projects</b>				
Investment revenue	\$ 17,900	\$ 1,544	\$ 16,356	91%
Other revenues	-	-	-	-
Transfers in	500,000	500,000	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 517,900</b>	<b>\$ 501,544</b>	<b>\$ 16,356</b>	<b>3%</b>
Materials and services	\$ 102,000	\$ 20,974	\$ 81,026	79%
Capital outlay	2,658,737	187,503	2,471,234	93%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,760,737</b>	<b>\$ 208,477</b>	<b>\$ 2,552,260</b>	<b>92%</b>
<b>827 - Coffee Creek Debt Service</b>				
Taxes	\$ 318,700	\$ 287,491	\$ 31,209	10%
Investment revenue	7,400	1,616	5,784	78%
Other revenues	-	-	-	-
Transfers in	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 326,100</b>	<b>\$ 289,107</b>	<b>\$ 36,993</b>	<b>11%</b>
Materials and services	\$ -	\$ -	\$ -	-
Debt service	778,000	639,382	138,618	18%
Transfers out	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 778,000</b>	<b>\$ 639,382</b>	<b>\$ 138,618</b>	<b>18%</b>