



MAY MONTHLY REPORT

FINANCE—The department where everyone counts

- **2023-24 Budget:** “THAT’s A WRAP!” Special thanks to Katherine Smith, Dillon Jenkins, Cricket Jones, and Beth Wolf for their significant efforts in creating another vibrant budget process and book. The budget book will be submitted again this year to the national Government Finance Officers Association for consideration of a Distinguished Budget Presentation Award. That process, application, and recognition is a best practice and a performance measurement expectation for the department.
- **Staff Development:** In May, three of our Finance staff attended the Tyler Technology Conference in San Antonio, Texas, followed by another three of our staff attending the Government Finance Officer’s Association (GFOA) Conference in Portland, Oregon. These both consistently prove to be invaluable opportunities to network with other organizations and provide extensive learning opportunities.

At the Tyler Technology Conference, staff sat in on a bevy of classes throughout the three day conference, specific to Financials, Budgeting, Payroll, Cashiering, and Utility Billing—learning more on how best to utilize the software. As a follow-up, we look forward to the possibility of hosting the annual Oregon User Group meeting in September. (Details yet to be confirmed).

The GFOA Conference also provided staff an excellent platform of learning and engagement, with four full days packed full of best practices and updated guidelines specific to governmental accounting, financial reporting, budgeting, and cash management. Time very well spent.

- **Utility Billing:** The billing department met with the water crew at Public Works to discuss the shut off process and how to make it more efficient and less chaotic since the numbers have grown. There were two major changes we decided to make: 1) Be firm about the 5:00pm deadline for payments to be received. 2) Do not restore services until after all the disconnects have occurred. Past due customers were notified by delinquent notice and two rounds of warning calls. We also sent out a special email blast about the 5:00pm deadline. Both departments reported back that the new process was a success.

Resolution 2788, adopted in February of 2020, established water rates and an annual water rate increase of three (3) percent per year for the next three (3) years, beginning May 1, 2021, with the last increase occurring on May 1 2023.

- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: May 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	449,084	(22,100)	105%
Fines and forfeitures	230,000	174,881	55,119	76%
Investment revenue	87,000	455,167	(368,167)	523%
Other revenues	4,143,900	4,289,469	(145,569)	104%
Transfers in	4,640,011	3,788,694	851,317	82%
TOTAL REVENUES	\$ 29,768,344	\$ 29,239,031	\$ 529,313	98%
Personnel services	\$ 11,108,674	\$ 8,843,250	\$ 2,265,424	80%
Materials and services	15,045,218	12,248,256	2,796,962	81%
Capital outlay	214,000	181,691	32,309	85%
Debt service	408,250	380,170	28,080	93%
Transfers out	8,115,387	2,879,886	5,235,501	35%
TOTAL EXPENDITURES	\$ 34,891,529	\$ 24,533,252	\$ 10,358,277	70%
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	533,970	255,370	68%
Capital outlay	126,800	123,210	3,590	97%
Transfers out	2,400	2,200	200	92%
TOTAL EXPENDITURES	\$ 1,889,400	\$ 1,340,150	\$ 549,250	71%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,442,750	\$ 1,647,999	\$ (205,249)	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	\$ 1,753,404	\$ (241,932)	116%
Personnel services	\$ 1,107,250	\$ 777,354	\$ 329,896	70%
Materials and services	228,181	163,542	64,639	72%
Transfers out	391,215	308,052	83,163	79%
TOTAL EXPENDITURES	\$ 1,726,646	\$ 1,248,947	\$ 477,699	72%
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	550,444	358,925	61%
Investment revenue	13,500	33,756	(20,256)	250%
Other revenues	-	195,840	(195,840)	-
Transfers in	2,753,503	1,803,371	950,132	65%
TOTAL REVENUES	\$ 4,731,261	\$ 3,708,851	\$ 1,022,410	78%
Personnel services	\$ 3,578,090	\$ 2,793,950	\$ 784,140	78%
Materials and services	815,548	435,257	380,291	53%
Transfers out	805,368	754,563	50,805	94%
TOTAL EXPENDITURES	\$ 5,199,006	\$ 3,983,770	\$ 1,215,236	77%
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	518,600	11,072	98%
Capital outlay	105,000	94,970	10,030	90%
Debt service	359,000	356,447	2,553	99%
Transfers out	6,278,965	3,532,053	2,746,912	56%
TOTAL EXPENDITURES	\$ 7,712,947	\$ 4,794,451	\$ 2,918,496	62%

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,192,850	\$ 2,317,281	\$ (124,431)	106%
Investment revenue	19,760	53,993	(34,233)	273%
TOTAL REVENUES	\$ 2,212,610	\$ 2,371,274	\$ (158,664)	107%
Transfers out	\$ 1,203,613	\$ 386,950	\$ 816,663	32%
TOTAL EXPENDITURES	\$ 1,203,613	\$ 386,950	\$ 816,663	32%
260 - Transit Fund				
Taxes	\$ 5,600,000	\$ 6,340,588	\$ (740,588)	113%
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	\$ 11,967,742	\$ (1,654,526)	116%
Personnel services	\$ 4,897,540	\$ 3,377,690	\$ 1,519,850	69%
Materials and services	5,533,317	2,142,017	3,391,300	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	\$ 6,125,489	\$ 7,338,933	45%
510 - Water Operating Fund				
Charges for services	\$ 9,992,600	\$ 9,284,494	\$ 708,106	93%
Fines and forfeitures	-	16,028	(16,028)	-
Investment revenue	108,000	398,114	(290,114)	369%
Other revenues	30,000	424,220	(394,220)	1414%
TOTAL REVENUES	\$ 10,130,600	\$ 10,122,857	\$ 7,743	100%
Personnel services	\$ 667,000	\$ 416,439	\$ 250,561	62%
Materials and services	4,906,612	3,535,209	1,371,403	72%
Capital outlay	1,071,225	247,612	823,613	23%
Debt service	372,000	370,751	1,249	100%
Transfers out	15,271,407	5,737,461	9,533,946	38%
TOTAL EXPENDITURES	\$ 22,288,244	\$ 10,307,472	\$ 11,980,772	46%
520 - Sewer Operating Fund				
Charges for services	\$ 8,434,450	\$ 7,389,219	\$ 1,045,231	88%
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	\$ 8,309,283	\$ 841,367	91%
Personnel services	\$ 440,600	\$ 380,852	\$ 59,748	86%
Materials and services	3,803,134	3,044,907	758,227	80%
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	4,341,709	4,932,072	47%
TOTAL EXPENDITURES	\$ 16,837,917	\$ 8,399,094	\$ 8,438,823	50%
550 - Street Lighting Fund				
Intergovernmental	\$ -	\$ 16,680	\$ (16,680)	-
Charges for services	547,965	513,719	34,246	94%
Investment revenue	1,900	17,420	(15,520)	917%
TOTAL REVENUES	\$ 549,865	\$ 547,819	\$ 2,046	100%
Materials and services	\$ 401,500	\$ 205,646	\$ 195,854	51%
Transfers out	1,045,000	679,329	365,671	65%
TOTAL EXPENDITURES	\$ 1,446,500	\$ 884,975	\$ 561,525	61%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,609,538	\$ 3,237,399	\$ 372,139	90%
Investment revenue	25,900	133,483	(107,583)	515%
TOTAL REVENUES	\$ 3,635,438	\$ 3,370,882	\$ 264,556	93%
Personnel services	\$ 292,810	\$ 225,610	\$ 67,200	77%
Materials and services	818,292	495,198	323,094	61%
Capital outlay	107,000	113,606	(6,606)	106%
Debt service	839,000	836,421	2,579	100%
Transfers out	6,048,155	3,640,387	2,407,768	60%
TOTAL EXPENDITURES	\$ 8,105,257	\$ 5,311,221	\$ 2,794,036	66%

City of Wilsonville - SDC Fund Summaries
Reporting Month: May 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	490,676	4,831,598	9%
TOTAL EXPENDITURES	\$ 5,357,064	\$ 490,676	\$ 4,866,388	9%
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	637,917	12,152,103	5%
TOTAL EXPENDITURES	\$ 12,831,490	\$ 637,917	\$ 12,193,573	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	1,424,919	1,458,793	49%
TOTAL EXPENDITURES	\$ 2,900,602	\$ 1,424,919	\$ 1,475,683	49%
516 - Water SDC				
System Development Charges	\$ 1,429,000	\$ 2,735,436	\$ (1,306,436)	191%
Investment revenue	21,700	205,330	(183,630)	946%
TOTAL REVENUES	\$ 1,450,700	\$ 2,940,766	\$ (1,490,066)	203%
Materials and services	\$ 25,940	\$ -	\$ 25,940	0%
Debt service	453,000	450,736	2,264	100%
Transfers out	12,182,558	4,370,750	7,811,808	36%
TOTAL EXPENDITURES	\$ 12,661,498	\$ 4,821,486	\$ 7,840,012	38%
526 - Sewer SDC				
System Development Charges	\$ 290,000	\$ 862,439	\$ (572,439)	297%
Investment revenue	3,700	20,598	(16,898)	557%
TOTAL REVENUES	\$ 293,700	\$ 883,036	\$ (589,336)	301%
Materials and services	\$ 22,050	\$ -	\$ 22,050	0%
Transfers out	1,737,739	1,128,503	609,236	65%
TOTAL EXPENDITURES	\$ 1,759,789	\$ 1,128,503	\$ 631,286	64%
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	74,291	466,726	14%
TOTAL EXPENDITURES	\$ 546,767	\$ 74,291	\$ 472,476	14%

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



	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	-	12,412	(12,412)	-
TOTAL REVENUES	\$ 8,200	\$ 21,002	\$ (12,802)	256%
Materials and services	\$ 5,000	\$ 4,550	\$ 450	91%
Transfers out	919,094	919,094	-	100%
TOTAL EXPENDITURES	\$ 924,094	\$ 923,644	\$ 450	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	\$ 227,443	\$ 239,557	49%
Capital outlay	17,898,558	3,841,411	14,057,147	21%
TOTAL EXPENDITURES	\$ 18,365,558	\$ 4,068,854	\$ 14,296,704	22%
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	\$ 124,209	\$ 156,128	44%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 990,336	\$ 124,209	\$ 866,128	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%