



DECEMBER MONTHLY REPORT

FINANCE—The department where everyone counts

- **Welcome 2022 the Year of the Tiger.** The department is working on end of calendar year tax responsibilities including Form W-2 (Payroll) and Form 1099 (Accounts Payable) issuance. Due dates for both are January 31, 2022. This year the process is a little more extensive as we overcome the learning curve of how to accomplish this out of our new Munis Enterprise Resource Planning (ERP) software.
- **Senior Accountant:** A big thank you to the City's Senior Accountant Dillon Jenkins who shepherded us through the completion of another Annual Comprehensive Financial Report (ACFR); including the subsequent audit process. While the effort is definitely a departmental collaborative affair, Dillon's efforts significantly help deliver this project year after year. The ACFR was filed with the Oregon Secretary of State on 12/30/21 and submitted to the Government Finance Officers Association for consideration of another certificate of achievement for excellence in Financial Reporting. Copies of the ACFR were emailed to Council the first week of January. Dillon has experience as an auditor, a certified public accountant, as well as has earned designation as a certified fraud examiner. He has been with the City 3+ years and is also an accomplished photographer whose photo graces the FY 2021 City financial report covers.
- **New Auditor RFP:** Request For Proposals (RFP) will out on January 7 with proposals due back in early February. The auditor will be responsible for performing auditing services for the City and the Wilsonville Urban Renewal Agency for each of fiscal years 2022, 2023, and 2024 pursuant to Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Governmental Auditing Standards (GAS), and in compliance with federal, state, and local laws and regulations.
- **BUDGET 2022-23 Update:** The department reached out to the two newly-appointed Budget Committee members— as an opportunity to introduce ourselves, go over the responsibilities of the City's Finance Department, highlight the significant financial reporting, discuss the annual budget process, as well as the role of the budget committee. A big thank you to the Budget Committee Members for their time and service, in this important role.
- **ATTACHED Monthly (DECEMBER) FINANCIALS:** FINANCE continues to monitor all departments for on-going budget compliance.

City of Wilsonville - Fund Summaries
Reporting Month: Dec FY 2022

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 12,450,940	\$ 8,750,020	\$ 3,700,920	70%
Intergovernmental	2,685,330	3,110,446	(425,116)	116%
Licenses and permits	169,850	148,906	20,944	88%
Charges for services	699,990	97,129	602,861	14%
Fines and forfeitures	315,000	74,320	240,680	24%
Investment revenue	91,000	84,067	6,933	92%
Other revenues	16,349,824	16,364,528	(14,704)	100%
Transfers in	4,453,155	1,726,797	2,726,358	39%
TOTAL REVENUES	\$ 37,215,089	\$ 30,356,214	\$ 6,858,875	82%
Personnel services	\$ 10,076,512	\$ 4,101,087	\$ 5,975,426	41%
Materials and services	26,524,377	19,917,288	6,607,089	75%
Capital outlay	20,000	1,472	18,528	7%
Transfers out	3,639,017	444,847	3,194,170	12%
TOTAL EXPENDITURES	\$ 40,259,906	\$ 24,464,694	\$ 15,795,212	61%
610 - Fleet Fund				
Charges for services	\$ 1,489,124	\$ 744,555	\$ 744,569	50%
Investment revenue	7,500	5,327	2,173	71%
TOTAL REVENUES	\$ 1,496,624	\$ 766,639	\$ 729,985	51%
Personnel services	\$ 826,900	\$ 362,036	\$ 464,864	44%
Materials and services	671,135	303,843	367,292	45%
Transfers out	2,400	1,200	1,200	50%
TOTAL EXPENDITURES	\$ 1,543,435	\$ 709,987	\$ 833,448	46%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,060,463	\$ 1,506,918	\$ (446,455)	142%
Charges for services	11,700	-	11,700	0%
Investment revenue	12,000	13,721	(1,721)	114%
Transfers in	41,545	20,772	20,773	50%
TOTAL REVENUES	\$ 1,125,708	\$ 1,541,411	\$ (415,703)	137%
Personnel services	\$ 1,132,650	\$ 404,326	\$ 728,324	36%
Materials and services	176,948	142,750	34,198	81%
Transfers out	461,284	173,113	288,171	38%
TOTAL EXPENDITURES	\$ 1,770,882	\$ 720,189	\$ 1,050,693	41%
231 - Community Development Fund				
Intergovernmental	\$ 161,200	\$ 97,740	\$ 63,460	61%
Licenses and permits	593,446	715,678	(122,232)	121%
Charges for services	787,080	205,339	581,741	26%
Investment revenue	8,500	14,768	(6,268)	174%
Other revenues	250	-	250	0%
Transfers in	2,383,525	887,415	1,496,110	37%
TOTAL REVENUES	\$ 3,934,001	\$ 1,920,939	\$ 2,013,062	49%
Personnel services	\$ 3,379,050	\$ 1,178,079	\$ 2,200,971	35%
Materials and services	783,614	346,444	437,170	44%
Transfers out	635,215	294,540	340,675	46%
TOTAL EXPENDITURES	\$ 4,797,879	\$ 1,819,063	\$ 2,978,816	38%
240 - Road Operating Fund				
Intergovernmental	\$ 1,995,223	\$ 706,026	\$ 1,289,197	35%
Investment revenue	12,500	12,397	103	99%
Other revenues	-	3,725	(3,725)	-
TOTAL REVENUES	\$ 2,007,723	\$ 722,147	\$ 1,285,576	36%
Personnel services	\$ 434,340	\$ 135,686	\$ 298,654	31%
Materials and services	495,930	203,529	292,401	41%
Capital outlay	13,000	-	13,000	0%
Transfers out	900,602	287,084	613,518	32%
TOTAL EXPENDITURES	\$ 1,843,872	\$ 626,299	\$ 1,217,573	34%

City of Wilsonville - Fund Summaries
Reporting Month: Dec FY 2022

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,150,000	\$ 1,120,974	\$ 1,029,026	52%
Investment revenue	20,000	15,233	4,767	76%
TOTAL REVENUES	\$ 2,170,000	\$ 1,136,207	\$ 1,033,793	52%
Transfers out	\$ 3,443,559	\$ 2,523,919	\$ 919,640	73%
TOTAL EXPENDITURES	\$ 3,443,559	\$ 2,523,919	\$ 919,640	73%
260 - Transit Fund				
Taxes	\$ 5,000,000	\$ 2,835,580	\$ 2,164,420	57%
Intergovernmental	3,964,104	1,868,503	2,095,601	47%
Charges for services	-	13,538	(13,538)	-
Fines and forfeitures	5,000	96,074	(91,074)	1921%
Investment revenue	75,000	28,203	46,797	38%
Other revenues	16,000	-	16,000	0%
TOTAL REVENUES	\$ 9,060,104	\$ 4,841,898	\$ 4,218,206	53%
Personnel services	\$ 4,386,050	\$ 1,764,438	\$ 2,621,612	40%
Materials and services	2,153,188	1,017,276	1,135,912	47%
Capital outlay	2,012,500	1,353,380	659,120	67%
Transfers out	669,447	292,905	376,542	44%
TOTAL EXPENDITURES	\$ 9,221,185	\$ 4,427,999	\$ 4,793,186	48%
510 - Water Operating Fund				
Charges for services	\$ 9,411,000	\$ 6,552,503	\$ 2,858,497	70%
Investment revenue	150,000	99,427	50,573	66%
Other revenues	12,000	30,717	(18,717)	256%
TOTAL REVENUES	\$ 9,573,000	\$ 6,682,646	\$ 2,890,354	70%
Personnel services	\$ 647,150	\$ 208,822	\$ 438,328	32%
Materials and services	4,538,189	1,679,108	2,859,081	37%
Capital outlay	247,400	-	247,400	0%
Transfers out	10,858,541	859,708	9,998,833	8%
TOTAL EXPENDITURES	\$ 16,291,280	\$ 2,747,638	\$ 13,543,642	17%
520 - Sewer Operating Fund				
Charges for services	\$ 8,275,000	\$ 4,092,295	\$ 4,182,705	49%
Fines and forfeitures	-	41,268	(41,268)	-
Investment revenue	160,000	77,032	82,968	48%
Other revenues	30,000	9,439	20,561	31%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,065,000	\$ 4,820,034	\$ 4,244,966	53%
Personnel services	\$ 394,580	\$ 93,524	\$ 301,056	24%
Materials and services	3,740,830	1,475,324	2,265,506	39%
Capital outlay	291,100	-	291,100	0%
Debt service	2,623,500	173,603	2,449,897	7%
Transfers out	3,461,762	756,325	2,705,437	22%
TOTAL EXPENDITURES	\$ 10,511,772	\$ 2,498,776	\$ 8,012,996	24%
550 - Street Lighting Fund				
Intergovernmental	\$ -	\$ 65,812	\$ (65,812)	-
Charges for services	536,650	276,397	260,253	52%
Investment revenue	8,500	6,454	2,046	76%
TOTAL REVENUES	\$ 545,150	\$ 348,663	\$ 196,487	64%
Materials and services	\$ 384,030	\$ 115,753	\$ 268,277	30%
Transfers out	1,045,000	28,207	1,016,793	3%
TOTAL EXPENDITURES	\$ 1,429,030	\$ 143,961	\$ 1,285,069	10%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,440,000	\$ 1,754,220	\$ 1,685,780	51%
Investment revenue	15,000	22,297	(7,297)	149%
TOTAL REVENUES	\$ 3,455,000	\$ 1,776,517	\$ 1,678,483	51%
Personnel services	\$ 283,420	\$ 110,745	\$ 172,675	39%
Materials and services	788,536	261,428	527,108	33%
Capital outlay	107,000	-	107,000	0%
Debt service	518,000	-	518,000	0%
Transfers out	2,337,434	959,231	1,378,203	41%
TOTAL EXPENDITURES	\$ 4,034,390	\$ 1,331,405	\$ 2,702,985	33%

City of Wilsonville - SDC Fund Summaries
Reporting Month: Dec FY 2022

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits-West Hills	\$ 1,820,350	\$ 228,162	\$ 1,592,188	13%
Licenses and permits-Pahlisch	1,237,838	554,361	683,477	45%
Investment revenue	3,000	10,976	(7,976)	366%
TOTAL REVENUES	\$ 3,061,188	\$ 793,499	\$ 2,267,689	26%
Materials and services	\$ 8,320	\$ 14,089	\$ (5,769)	169%
Transfers out	-	-	-	-
TOTAL EXPENDITURES	\$ 8,320	\$ 14,089	\$ (5,769)	169%
346 - Roads SDC				
System Development Charges	\$ 1,202,131	\$ 808,000	\$ 394,131	67%
Investment revenue	43,500	42,887	613	99%
TOTAL REVENUES	\$ 1,245,631	\$ 850,887	\$ 394,744	68%
Materials and services	\$ 41,470	\$ 9,751	\$ 31,719	24%
Transfers out	8,566,934	600,188	7,966,746	7%
TOTAL EXPENDITURES	\$ 8,608,404	\$ 609,939	\$ 7,998,465	7%
396 - Parks SDC				
System Development Charges	\$ 554,418	\$ 240,145	\$ 314,273	43%
Investment revenue	35,000	16,225	18,775	46%
TOTAL REVENUES	\$ 589,418	\$ 256,371	\$ 333,047	43%
Materials and services	\$ 16,890	\$ 2,429	\$ 14,461	14%
Transfers out	2,097,960	182,027	1,915,933	9%
TOTAL EXPENDITURES	\$ 2,114,850	\$ 184,456	\$ 1,930,394	9%
516 - Water SDC				
System Development Charges	\$ 873,600	\$ 474,684	\$ 398,916	54%
Investment revenue	37,500	34,788	2,712	93%
Other revenues	7,000,000	-	7,000,000	0%
TOTAL REVENUES	\$ 7,911,100	\$ 509,472	\$ 7,401,628	6%
Materials and services	\$ 25,940	\$ 7,008	\$ 18,932	27%
Debt Service	485,000	-	485,000	0%
Transfers out	10,022,053	316,179	9,705,874	3%
TOTAL EXPENDITURES	\$ 10,532,993	\$ 323,188	\$ 10,209,805	3%
526 - Sewer SDC				
System Development Charges	\$ 506,270	\$ 400,660	\$ 105,610	79%
Investment revenue	50,000	13,029	36,971	26%
TOTAL REVENUES	\$ 556,270	\$ 413,689	\$ 142,581	74%
Materials and services	\$ 22,050	\$ 3,989	\$ 18,061	18%
Transfers out	3,175,646	1,306,236	1,869,410	41%
TOTAL EXPENDITURES	\$ 3,197,696	\$ 1,310,225	\$ 1,887,471	41%
576 - Stormwater SDC				
System Development Charges	\$ 213,310	\$ 219,079	\$ (5,769)	103%
Investment revenue	15,000	13,958	1,042	93%
TOTAL REVENUES	\$ 228,310	\$ 233,036	\$ (4,726)	102%
Materials and services	\$ 5,750	\$ 1,349	\$ 4,401	23%
Transfers out	366,224	51,672	314,552	14%
TOTAL EXPENDITURES	\$ 371,974	\$ 53,021	\$ 318,953	14%

City of Wilsonville - URA Fund Summaries
Reporting Month: Dec FY 2022

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
800 - Year 2000 Program Income				
Investment revenue	\$ 6,500	\$ 4,373	\$ 2,127	67%
Other revenues	150,000	23,945	126,055	16%
TOTAL REVENUES	\$ 156,500	\$ 28,318	\$ 128,182	18%
Materials and services	\$ 61,000	\$ 37,298	\$ 23,702	61%
TOTAL EXPENDITURES	\$ 61,000	\$ 37,298	\$ 23,702	61%
805 - Year 2000 Capital Projects				
Investment revenue	\$ 75,000	\$ 76,821	\$ (1,821)	102%
Other revenues	9,811,524	9,811,524	-	100%
TOTAL REVENUES	\$ 9,886,524	\$ 9,888,345	\$ (1,821)	100%
Materials and services	\$ 690,160	\$ 121,681	\$ 568,479	18%
Capital outlay	11,762,798	1,259,499	10,503,299	11%
TOTAL EXPENDITURES	\$ 12,452,958	\$ 1,381,179	\$ 11,071,779	11%
807 - Year 2000 Debt Service				
Taxes	\$ 4,074,200	\$ 3,620,629	\$ 453,571	89%
Investment revenue	40,000	14,719	25,281	37%
TOTAL REVENUES	\$ 4,114,200	\$ 3,635,348	\$ 478,852	88%
Debt service	\$ 10,412,524	\$ 9,905,079	\$ 507,445	95%
TOTAL EXPENDITURES	\$ 10,412,524	\$ 9,905,079	\$ 507,445	95%
810 - Westside Program Income				
Investment revenue	\$ 1,000	\$ 344	\$ 656	34%
TOTAL REVENUES	\$ 1,000	\$ 344	\$ 656	34%
815 - Westside Capital Projects				
Investment revenue	\$ 6,500	\$ 25,894	\$ (19,394)	398%
Other revenues	6,400,000	6,400,000	-	100%
TOTAL REVENUES	\$ 6,406,500	\$ 6,425,894	\$ (19,394)	100%
Materials and services	\$ 368,780	\$ 2,524	\$ 366,256	1%
Capital outlay	470,000	-	470,000	0%
TOTAL EXPENDITURES	\$ 838,780	\$ 2,524	\$ 836,256	0%
817 - Westside Debt Service				
Taxes	\$ 5,084,500	\$ 4,512,165	\$ 572,335	89%
Investment revenue	77,500	50,864	26,636	66%
TOTAL REVENUES	\$ 5,162,000	\$ 4,563,029	\$ 598,971	88%
Debt service	\$ 18,809,044	\$ 13,797,837	\$ 5,011,207	73%
TOTAL EXPENDITURES	\$ 18,809,044	\$ 13,797,837	\$ 5,011,207	73%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 13,500	\$ 1,934	\$ 11,566	14%
TOTAL REVENUES	\$ 13,500	\$ 1,934	\$ 11,566	14%
Materials and services	\$ 173,880	\$ 9,778	\$ 164,102	6%
TOTAL EXPENDITURES	\$ 348,880	\$ 14,578	\$ 334,302	4%
827 - Coffee Creek Debt Service				
Taxes	\$ 350,700	\$ 293,856	\$ 56,844	84%
Investment revenue	1,000	259	741	26%
TOTAL REVENUES	\$ 351,700	\$ 294,115	\$ 57,585	84%
Debt service	\$ 280,000	\$ 139,335	\$ 140,665	50%
TOTAL EXPENDITURES	\$ 280,000	\$ 139,335	\$ 140,665	50%