



JANUARY MONTHLY REPORT

FINANCE—The department where everyone counts

- **Budget Update;** the Wilsonville budget preparation train has left the station. While not as scenic as the Amtrak Adirondack or the Coast Starlight, it is an equally interesting and exciting journey. Departments have already determined their operating needs for the coming year and relayed any requests for new or expanded programs to the Finance Department. Anticipated Capital Improve Project (CIP) needs are being compiled by the Engineering Department and are due to Finance by mid February. The Finance Department is in the process of estimating revenues, projecting the payroll, and determining debt service requirements needed to include in the budget.
- **Accounting Specialist/Payroll:** A big thank you to the City's Accounting Specialist/Payroll Linda Loop who shepherded us through the completion of year end payroll reporting requirements. Federal law requires all employers send employees W-2 statements by January 31 of each year. Employers must also file a copy of employees W-2s with the IRS and State.
- **Accounting Specialist/Accounts Payable:** A big thank you also to the City's Accounting Specialist/Accounts Payable Mari Mendez-Sanchez and Accountant Vania Heberlein who did a fantastic job in helping see this project through on the Accounts Payable side. Similar to above, Federal law requires all employers send vendor 1099 statements by January 31 of each year.
- The City is in full compliance in large part through the Team and Assistant Finance Director Katherine Smith's hard work. Linda (Payroll) has been with the City 6 months but brings with her years of municipal payroll experience, and has proven to be a valuable player. Mari (Accounts Payable), too, has proven to be a tremendous asset to the City in the 9 months since she joined our team, and brings with her a well-rounded accounting background. Great job Team in setting this up in Munis!
- **New Auditor RFP:** Request for Proposal (RFP) responses are due back by February 7. 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), Governmental Auditing Standards (GAS), and in compliance with federal, state, and local laws and regulations.
- **Property Tax Exemptions:** The Department has started to receive requests by local area low-income housing complexes for a property tax exemption. The department will be presenting to City Council next month. This is an annual process typically including five area complexes. The tax exemption is to benefit low-income renter by alleviating the property tax burden on those agencies that provide this housing opportunity in the community.
- **ATTACHED Monthly (JANUARY) FINANCIALS:** FINANCE continues to monitor all departments for on-going budget compliance.

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



| | Current Year Budget | Year to Date Activity | Remaining Balance | % Used |
|---|------------------------|--------------------------|----------------------|-------------|
| 110 - General Fund | | | | |
| Taxes | \$ 12,450,940 | \$ 9,499,718 | \$ 2,951,222 | 76% |
| Intergovernmental | 2,685,330 | 4,610,126 | (1,924,796) | 172% |
| Licenses and permits | 169,850 | 150,513 | 19,337 | 89% |
| Charges for services | 699,990 | 357,137 | 342,853 | 51% |
| Fines and forfeitures | 315,000 | 84,939 | 230,061 | 27% |
| Investment revenue | 91,000 | 4,004 | 86,996 | 4% |
| Other revenues | 16,349,824 | 16,396,111 | (46,287) | 100% |
| Transfers in | 4,637,855 | 2,539,535 | 2,098,320 | 55% |
| TOTAL REVENUES | \$ 37,399,789 | \$ 33,642,084 | \$ 3,757,705 | 90% |
| Personnel services | \$ 10,076,512 | \$ 4,789,767 | \$ 5,286,745 | 48% |
| Materials and services | 26,678,542 | 20,594,028 | 6,084,515 | 77% |
| Capital outlay | 20,000 | 489 | 19,511 | 2% |
| Transfers out | 3,766,077 | 842,793 | 2,923,284 | 22% |
| TOTAL EXPENDITURES | \$ 40,541,131 | \$ 26,227,077 | \$ 14,314,054 | 65% |
| 610 - Fleet Fund | | | | |
| Charges for services | \$ 1,489,124 | \$ 868,648 | \$ 620,477 | 58% |
| Investment revenue | 7,500 | 2,276 | 5,224 | 30% |
| TOTAL REVENUES | \$ 1,496,624 | \$ 887,681 | \$ 608,943 | 59% |
| Personnel services | \$ 826,900 | \$ 422,280 | \$ 404,620 | 51% |
| Materials and services | 671,135 | 427,482 | 243,653 | 64% |
| Transfers out | 2,400 | 1,400 | 1,000 | 58% |
| TOTAL EXPENDITURES | \$ 1,543,435 | \$ 894,070 | \$ 649,365 | 58% |
| 230 - Building Inspection Fund | | | | |
| Licenses and permits | \$ 1,060,463 | \$ 1,576,353 | \$ (515,890) | 149% |
| Charges for services | 11,700 | 6,825 | 4,875 | 58% |
| Investment revenue | 12,000 | 4,963 | 7,037 | 41% |
| Transfers in | 41,545 | 24,234 | 17,311 | 58% |
| TOTAL REVENUES | \$ 1,125,708 | \$ 1,612,375 | \$ (486,667) | 143% |
| Personnel services | \$ 1,132,650 | \$ 473,980 | \$ 658,670 | 42% |
| Materials and services | 176,948 | 155,632 | 21,316 | 88% |
| Transfers out | 522,520 | 209,350 | 313,170 | 40% |
| TOTAL EXPENDITURES | \$ 1,832,118 | \$ 838,962 | \$ 993,156 | 46% |
| 231 - Community Development Fund | | | | |
| Intergovernmental | \$ 161,200 | \$ 97,740 | \$ 63,460 | 61% |
| Licenses and permits | 593,446 | 751,794 | (158,348) | 127% |
| Charges for services | 787,080 | 506,299 | 280,781 | 64% |
| Investment revenue | 8,500 | 6,883 | 1,617 | 81% |
| Other revenues | 250 | - | 250 | 0% |
| Transfers in | 2,684,204 | 1,090,732 | 1,593,472 | 41% |
| TOTAL REVENUES | \$ 4,234,680 | \$ 2,453,449 | \$ 1,781,231 | 58% |
| Personnel services | \$ 3,379,050 | \$ 1,391,922 | \$ 1,987,128 | 41% |
| Materials and services | 783,614 | 397,205 | 386,409 | 51% |
| Transfers out | 676,038 | 348,739 | 327,299 | 52% |
| TOTAL EXPENDITURES | \$ 4,838,702 | \$ 2,137,865 | \$ 2,700,837 | 44% |
| 240 - Road Operating Fund | | | | |
| Intergovernmental | \$ 1,995,223 | \$ 848,102 | \$ 1,147,121 | 43% |
| Investment revenue | 12,500 | 5,070 | 7,430 | 41% |
| Other revenues | - | 3,725 | (3,725) | - |
| TOTAL REVENUES | \$ 2,007,723 | \$ 856,897 | \$ 1,150,826 | 43% |
| Personnel services | \$ 434,340 | \$ 162,342 | \$ 271,998 | 37% |
| Materials and services | 495,930 | 225,755 | 270,175 | 46% |
| Capital outlay | 13,000 | - | 13,000 | 0% |
| Transfers out | 900,602 | 339,430 | 561,172 | 38% |
| TOTAL EXPENDITURES | \$ 1,843,872 | \$ 727,528 | \$ 1,116,344 | 39% |

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



| | Current Year Budget | Year to Date Activity | Remaining Balance | % Used |
|--|------------------------|--------------------------|----------------------|------------|
| 241 - Road Maintenance Fund | | | | |
| Charges for services | \$ 2,150,000 | \$ 1,318,050 | \$ 831,950 | 61% |
| Investment revenue | 20,000 | 11,401 | 8,599 | 57% |
| TOTAL REVENUES | \$ 2,170,000 | \$ 1,329,452 | \$ 840,548 | 61% |
| Transfers out | \$ 3,443,559 | \$ 2,599,313 | \$ 844,246 | 75% |
| TOTAL EXPENDITURES | \$ 3,443,559 | \$ 2,599,313 | \$ 844,246 | 75% |
| 260 - Transit Fund | | | | |
| Taxes | \$ 5,000,000 | \$ 3,325,011 | \$ 1,674,989 | 67% |
| Intergovernmental | 3,964,104 | 1,868,503 | 2,095,601 | 47% |
| Charges for services | - | 14,776 | (14,776) | - |
| Fines and forfeitures | 5,000 | 96,317 | (91,317) | 1926% |
| Investment revenue | 75,000 | 9,855 | 65,145 | 13% |
| Other revenues | 16,000 | - | 16,000 | 0% |
| TOTAL REVENUES | \$ 9,060,104 | \$ 5,314,462 | \$ 3,745,642 | 59% |
| Personnel services | \$ 4,386,050 | \$ 2,063,306 | \$ 2,322,744 | 47% |
| Materials and services | 2,153,188 | 1,208,012 | 945,176 | 56% |
| Capital outlay | 2,012,500 | 1,359,285 | 653,215 | 68% |
| Transfers out | 669,447 | 341,674 | 327,773 | 51% |
| TOTAL EXPENDITURES | \$ 9,221,185 | \$ 4,972,277 | \$ 4,248,908 | 54% |
| 510 - Water Operating Fund | | | | |
| Charges for services | \$ 9,411,000 | \$ 7,060,362 | \$ 2,350,638 | 75% |
| Investment revenue | 150,000 | 36,475 | 113,525 | 24% |
| Other revenues | 12,000 | 33,037 | (21,037) | 275% |
| TOTAL REVENUES | \$ 9,573,000 | \$ 7,129,873 | \$ 2,443,127 | 74% |
| Personnel services | \$ 647,150 | \$ 236,242 | \$ 410,908 | 37% |
| Materials and services | 4,566,421 | 2,044,468 | 2,521,953 | 45% |
| Capital outlay | 311,400 | - | 311,400 | 0% |
| Transfers out | 10,858,541 | 1,162,646 | 9,695,895 | 11% |
| TOTAL EXPENDITURES | \$ 16,383,512 | \$ 3,443,356 | \$ 12,940,156 | 21% |
| 520 - Sewer Operating Fund | | | | |
| Charges for services | \$ 8,275,000 | \$ 4,719,158 | \$ 3,555,842 | 57% |
| Fines and forfeitures | - | 47,716 | (47,716) | - |
| Investment revenue | 160,000 | 31,410 | 128,590 | 20% |
| Other revenues | 30,000 | 15,558 | 14,442 | 52% |
| Transfers in | 600,000 | 600,000 | - | 100% |
| TOTAL REVENUES | \$ 9,065,000 | \$ 5,413,841 | \$ 3,651,159 | 60% |
| Personnel services | \$ 394,580 | \$ 116,224 | \$ 278,356 | 29% |
| Materials and services | 3,818,830 | 1,858,734 | 1,960,096 | 49% |
| Capital outlay | 291,100 | - | 291,100 | 0% |
| Debt service | 2,623,500 | 173,603 | 2,449,897 | 7% |
| Transfers out | 3,711,762 | 885,295 | 2,826,467 | 24% |
| TOTAL EXPENDITURES | \$ 10,839,772 | \$ 3,033,856 | \$ 7,805,916 | 28% |
| 550 - Street Lighting Fund | | | | |
| Intergovernmental | \$ - | \$ 65,812 | \$ (65,812) | - |
| Charges for services | 536,650 | 322,914 | 213,736 | 60% |
| Investment revenue | 8,500 | 2,865 | 5,635 | 34% |
| TOTAL REVENUES | \$ 545,150 | \$ 391,591 | \$ 153,559 | 72% |
| Materials and services | \$ 384,030 | \$ 138,207 | \$ 245,823 | 36% |
| Transfers out | 1,045,000 | 53,223 | 991,777 | 5% |
| TOTAL EXPENDITURES | \$ 1,429,030 | \$ 191,431 | \$ 1,237,599 | 13% |
| 570 - Stormwater Operating Fund | | | | |
| Charges for services | \$ 3,440,000 | \$ 2,047,193 | \$ 1,392,807 | 60% |
| Investment revenue | 15,000 | 9,890 | 5,110 | 66% |
| TOTAL REVENUES | \$ 3,455,000 | \$ 2,057,082 | \$ 1,397,918 | 60% |
| Personnel services | \$ 283,420 | \$ 131,976 | \$ 151,444 | 47% |
| Materials and services | 788,536 | 308,325 | 480,211 | 39% |
| Capital outlay | 107,000 | - | 107,000 | 0% |
| Debt service | 518,000 | 515,100 | 2,901 | 99% |
| Transfers out | 2,337,434 | 1,165,508 | 1,171,926 | 50% |
| TOTAL EXPENDITURES | \$ 4,034,390 | \$ 2,120,908 | \$ 1,913,482 | 53% |

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



| | Current Year Budget | Year to Date Activity | Remaining Balance | % Used |
|------------------------------------|------------------------|--------------------------|----------------------|-------------|
| 336 - Frog Pond Development | | | | |
| Licenses and permits-West Hills | \$ 1,820,350 | \$ 248,904 | \$ 1,571,446 | 14% |
| Licenses and permits-Pahlisch | 1,237,838 | 554,361 | 683,477 | 45% |
| Investment revenue | 3,000 | 3,257 | (257) | 109% |
| TOTAL REVENUES | \$ 3,061,188 | \$ 806,522 | \$ 2,254,666 | 26% |
| Materials and services | \$ 8,320 | \$ 16,084 | \$ (7,764) | 193% |
| Transfers out | - | - | - | - |
| TOTAL EXPENDITURES | \$ 8,320 | \$ 16,084 | \$ (7,764) | 193% |
| 346 - Roads SDC | | | | |
| System Development Charges | \$ 1,202,131 | \$ 836,664 | \$ 365,467 | 70% |
| Investment revenue | 43,500 | 18,792 | 24,708 | 43% |
| TOTAL REVENUES | \$ 1,245,631 | \$ 855,456 | \$ 390,175 | 69% |
| Materials and services | \$ 41,470 | \$ 11,091 | \$ 30,380 | 27% |
| Transfers out | 8,566,934 | 768,190 | 7,798,744 | 9% |
| TOTAL EXPENDITURES | \$ 8,608,404 | \$ 779,280 | \$ 7,829,124 | 9% |
| 396 - Parks SDC | | | | |
| System Development Charges | \$ 554,418 | \$ 253,233 | \$ 301,185 | 46% |
| Investment revenue | 35,000 | 6,936 | 28,064 | 20% |
| TOTAL REVENUES | \$ 589,418 | \$ 260,169 | \$ 329,249 | 44% |
| Materials and services | \$ 16,890 | \$ 2,825 | \$ 14,065 | 17% |
| Transfers out | 2,097,960 | 362,259 | 1,735,701 | 17% |
| TOTAL EXPENDITURES | \$ 2,114,850 | \$ 365,084 | \$ 1,749,766 | 17% |
| 516 - Water SDC | | | | |
| System Development Charges | \$ 873,600 | \$ 500,490 | \$ 373,110 | 57% |
| Investment revenue | 37,500 | 15,176 | 22,324 | 40% |
| Other revenues | 7,000,000 | - | 7,000,000 | 0% |
| TOTAL REVENUES | \$ 7,911,100 | \$ 515,666 | \$ 7,395,434 | 7% |
| Materials and services | \$ 25,940 | \$ 7,971 | \$ 17,969 | 31% |
| Debt Service | 485,000 | - | 485,000 | 0% |
| Transfers out | 10,022,053 | 558,024 | 9,464,029 | 6% |
| TOTAL EXPENDITURES | \$ 10,532,993 | \$ 565,995 | \$ 9,966,998 | 5% |
| 526 - Sewer SDC | | | | |
| System Development Charges | \$ 506,270 | \$ 412,470 | \$ 93,800 | 81% |
| Investment revenue | 50,000 | 8,317 | 41,683 | 17% |
| TOTAL REVENUES | \$ 556,270 | \$ 420,787 | \$ 135,483 | 76% |
| Materials and services | \$ 22,050 | \$ 4,541 | \$ 17,509 | 21% |
| Transfers out | 3,175,646 | 1,385,824 | 1,789,822 | 44% |
| TOTAL EXPENDITURES | \$ 3,197,696 | \$ 1,390,365 | \$ 1,807,331 | 43% |
| 576 - Stormwater SDC | | | | |
| System Development Charges | \$ 213,310 | \$ 223,045 | \$ (9,735) | 105% |
| Investment revenue | 15,000 | 5,850 | 9,150 | 39% |
| TOTAL REVENUES | \$ 228,310 | \$ 228,895 | \$ (585) | 100% |
| Materials and services | \$ 5,750 | \$ 1,534 | \$ 4,216 | 27% |
| Transfers out | 366,224 | 95,386 | 270,838 | 26% |
| TOTAL EXPENDITURES | \$ 371,974 | \$ 96,921 | \$ 275,053 | 26% |

| | Current Year Budget | Year to Date Activity | Remaining Balance | % Used |
|--|------------------------|--------------------------|----------------------|-------------|
| 800 - Year 2000 Program Income | | | | |
| Investment revenue | \$ 6,500 | \$ 2,004 | \$ 4,496 | 31% |
| Other revenues | 150,000 | 26,399 | 123,601 | 18% |
| TOTAL REVENUES | \$ 156,500 | \$ 28,403 | \$ 128,097 | 18% |
| Materials and services | \$ 90,200 | \$ 42,357 | \$ 47,843 | 47% |
| TOTAL EXPENDITURES | \$ 90,200 | \$ 42,357 | \$ 47,843 | 47% |
| 805 - Year 2000 Capital Projects | | | | |
| Investment revenue | \$ 75,000 | \$ 34,519 | \$ 40,481 | 46% |
| Other revenues | 9,811,524 | 9,811,524 | - | 100% |
| TOTAL REVENUES | \$ 9,886,524 | \$ 9,846,043 | \$ 40,481 | 100% |
| Materials and services | \$ 690,160 | \$ 381,006 | \$ 309,154 | 55% |
| Capital outlay | 11,762,798 | 1,365,240 | 10,397,558 | 12% |
| TOTAL EXPENDITURES | \$ 12,452,958 | \$ 1,746,246 | \$ 10,706,712 | 14% |
| 807 - Year 2000 Debt Service | | | | |
| Taxes | \$ 4,074,200 | \$ 3,766,024 | \$ 308,176 | 92% |
| Investment revenue | 40,000 | (1,552) | 41,552 | -4% |
| TOTAL REVENUES | \$ 4,114,200 | \$ 3,764,472 | \$ 349,728 | 91% |
| 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 | \$ 52 | \$ 948 | 5% |
| TOTAL REVENUES | \$ 1,000 | \$ 52 | \$ 948 | 5% |
| 815 - Westside Capital Projects | | | | |
| Investment revenue | \$ 6,500 | \$ 9,714 | \$ (3,214) | 149% |
| Other revenues | 6,400,000 | 6,400,000 | - | 100% |
| TOTAL REVENUES | \$ 6,406,500 | \$ 6,409,714 | \$ (3,214) | 100% |
| Materials and services | \$ 368,780 | \$ 180,021 | \$ 188,759 | 49% |
| Capital outlay | 470,000 | - | 470,000 | 0% |
| TOTAL EXPENDITURES | \$ 838,780 | \$ 180,021 | \$ 658,759 | 21% |
| 817 - Westside Debt Service | | | | |
| Taxes | \$ 5,084,500 | \$ 4,693,347 | \$ 391,153 | 92% |
| Investment revenue | 77,500 | 33,594 | 43,906 | 43% |
| TOTAL REVENUES | \$ 5,162,000 | \$ 4,726,941 | \$ 435,059 | 92% |
| Debt service | \$ 18,809,044 | \$ 17,035,583 | \$ 1,773,461 | 91% |
| TOTAL EXPENDITURES | \$ 18,809,044 | \$ 17,035,583 | \$ 1,773,461 | 91% |
| 825 - Coffee Creek Capital Projects | | | | |
| Investment revenue | \$ 13,500 | \$ 1,056 | \$ 12,444 | 8% |
| TOTAL REVENUES | \$ 13,500 | \$ 1,056 | \$ 12,444 | 8% |
| Materials and services | \$ 173,880 | \$ 120,234 | \$ 53,646 | 69% |
| TOTAL EXPENDITURES | \$ 348,880 | \$ 125,034 | \$ 223,846 | 36% |
| 827 - Coffee Creek Debt Service | | | | |
| Taxes | \$ 350,700 | \$ 299,809 | \$ 50,891 | 85% |
| Investment revenue | 1,000 | (345) | 1,345 | -34% |
| TOTAL REVENUES | \$ 351,700 | \$ 299,464 | \$ 52,236 | 85% |
| Debt service | \$ 280,000 | \$ 139,335 | \$ 140,665 | 50% |
| TOTAL EXPENDITURES | \$ 280,000 | \$ 139,335 | \$ 140,665 | 50% |