



APRIL MONTHLY REPORT

FINANCE—The department where everyone counts

- **Budget FY24-25:** The fiscal year 2024-2025 Proposed Budget, as well as the coinciding, upcoming budget committee meetings, have been posted online, on the City's website, and public noticed. Printed copies were delivered to City Council, members of the Budget Committee, and to the Library and City Hall, for the public to view.

This year's cover photo was provided by our 2024, third annual photo contest winner, Misty Munoz. Additionally, there are many other great photo submissions showcased throughout the budget book, and throughout our upcoming budget presentation!

- **Civics Academy:** This month, Finance had the opportunity to present before the Civics Academy. Each year, this is a great opportunity to showcase our department; including an overview of the departments many functions — including Accounts Payable, Payroll, Municipal Court, Utility Billing, Budgeting, Financial Planning, and Cash/Debt Management (to name just a few). Most notably, we hone in also on the budget process, importance of a balanced budget, upcoming budget meetings, and ways to get involved. What a great group of attendees! Always a lot of great questions.
- **Ongoing Professional Development—Municipal Court:** At the end of April, both of our court clerks attended the Oregon Association of Court Administrators (OACA) Spring Conference. This is consistently an invaluable opportunity to network with other organizations, and stay up-to-date with recommended best practices, rules, and regulations as applicable, specific to the court setting. Some of the key topics and takeaways, to name a few, included also: a focus on leadership, neutrality, integrity, remission orders, and the fentanyl crisis—including training / awareness on how to respond to a victim in crisis. Attendees also received an Overdose Reversal Kit. The presenter, Phoenix Wellness Center, is happy to provide entities with further in-house training, upon request. Finally, they touched also on Governor Kotek's 2023 Remission Order. Something we can expect on an annual basis here forward. Further information surrounding who and what would be eligible for this remission order, to follow.



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- **Preventative Controls:** The City of Wilsonville utilizes several fraud preventative measures (controls and tools), most notably as it relates to cash. As an example, the City's bank accounts are set-up both with Automated Clearing House (ACH) Blocks and Positive Pay. ACH Block prohibits anyone from withdrawing funds from the City's bank account. Only a select few, pre-authorized entities, can withdraw, up to a certain amount—as specified for that vendor. Examples of this may include Oregon PERS and City County Insurance Services. We additionally employ Positive Pay. Positive Pay prohibits any checks from clearing the City's bank account, outside of the ongoing list we provide to our financial institution—of check numbers and coinciding amounts—available for processing. The City is notified of any exceptions, for action as needed. An example may include a valid check that was inadvertently misread by one digit. Other examples (including one that recently occurred this month), stemmed from fraud. A valid check, originally cashed several years ago, appears to have been washed and fraudulently presented again, under a different payee name and check date. Great reminders of the reasons for consistently tight, and heightened, internal controls.
- **Utility Billing—Winter Averages:** Residential sewer bills are based on average water use, from November through March. This time frame most accurately reflects the water that will go down the drain since people are usually not watering the lawn or filling up a swimming pool, in those winter months. Each April, staff update all of the residential accounts based on usage, taking into account, also, any accounts that may have experienced a winter water leak.
- **Updated Work Order System—Public Works / Utility Billing:** Public Works and Utility Billing work together to process work orders. Examples might include Utility Billing initiating a request for Public Works to perform a final meter read, or inspect for a potential water leak. In response, Public Works performs the task, and then Utility Billing follows up (accordingly) with the customer. Currently all work orders are entered into both our Utility Billing software, and Public Work's asset management software. To automate the communication between these two softwares, both teams have been working diligently with programmers. After months of testing, we're excited for this to Go Live in May. A huge thank you to the team's for their hard work and dedication to see this through to fruition.
- **Attached Financials:** Finance continues to monitor all departments for on-going budget compliance.

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



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 15,090,000	\$ 14,253,170	\$ 836,830	94%
Intergovernmental	4,102,373	3,840,858	261,515	94%
Licenses and permits	242,800	117,175	125,625	48%
Charges for services	413,164	429,128	(15,964)	104%
Fines and forfeitures	250,000	137,929	112,071	55%
Investment revenue	304,600	1,065,108	(760,508)	350%
Other revenues	681,450	803,415	(121,965)	118%
Transfers in	5,604,388	4,627,497	976,891	83%
TOTAL REVENUES	\$ 26,688,775	\$ 25,274,281	\$ 1,414,494	95%
Personnel services	\$ 12,185,032	\$ 9,305,531	\$ 2,879,501	76%
Materials and services	12,910,094	7,809,272	5,100,822	60%
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	4,109,077	6,279,793	40%
TOTAL EXPENDITURES	\$ 36,929,457	\$ 22,571,138	\$ 14,358,319	61%
610 - Fleet Fund				
Charges for services	\$ 1,722,180	\$ 1,435,150	\$ 287,030	83%
Investment revenue	8,200	49,156	(40,956)	599%
Other revenues	-	4,972	(4,972)	-
TOTAL REVENUES	\$ 1,730,380	\$ 1,489,278	\$ 241,102	86%
Personnel services	\$ 985,470	\$ 736,026	\$ 249,444	75%
Materials and services	801,417	515,482	285,935	64%
Capital outlay	303,800	181,292	122,508	60%
Transfers out	2,400	2,000	400	83%
TOTAL EXPENDITURES	\$ 2,093,087	\$ 1,434,800	\$ 658,287	69%
230 - Building Inspection Fund				
Licenses and permits	\$ 1,204,000	\$ 1,367,379	\$ (163,379)	114%
Investment revenue	71,700	146,890	(75,190)	205%
TOTAL REVENUES	\$ 1,275,700	\$ 1,514,269	\$ (238,569)	119%
Personnel services	\$ 1,076,940	\$ 737,713	\$ 339,227	69%
Materials and services	198,774	131,098	67,676	66%
Transfers out	346,058	288,390	57,668	83%
TOTAL EXPENDITURES	\$ 1,621,772	\$ 1,157,200	\$ 464,572	71%
231 - Community Development Fund				
Licenses and permits	\$ 852,302	\$ 747,053	\$ 105,249	88%
Charges for services	743,714	386,534	357,180	52%
Intergovernmental	21,713	-	21,713	0%
Investment revenue	44,400	82,694	(38,294)	186%
Other revenues	-	25	(25)	-
Transfers in	3,443,935	2,204,915	1,239,020	64%
TOTAL REVENUES	\$ 5,106,064	\$ 3,421,221	\$ 1,684,843	67%
Personnel services	\$ 3,685,060	\$ 2,750,195	\$ 934,865	75%
Materials and services	803,584	420,809	382,775	52%
Transfers out	729,639	506,610	223,029	69%
TOTAL EXPENDITURES	\$ 5,218,283	\$ 3,677,614	\$ 1,540,669	70%
240 - Road Operating Fund				
Intergovernmental	\$ 2,240,600	\$ 1,610,678	\$ 629,922	72%
Investment revenue	52,200	120,817	(68,617)	231%
Other revenues	-	14,904	(14,904)	-
TOTAL REVENUES	\$ 2,292,800	\$ 1,746,400	\$ 546,400	76%
Personnel services	\$ 524,370	\$ 337,607	\$ 186,763	64%
Materials and services	616,212	510,093	106,119	83%
Capital outlay	300,000	8,950	291,050	3%
Debt service	358,000	356,530	1,470	100%
Transfers out	2,795,962	2,111,070	684,892	76%
TOTAL EXPENDITURES	\$ 4,594,544	\$ 3,324,250	\$ 1,270,294	72%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,249,000	\$ 2,250,328	\$ (1,328)	100%
Investment revenue	87,100	133,798	(46,698)	154%
TOTAL REVENUES	\$ 2,336,100	\$ 2,384,126	\$ (48,026)	102%
Transfers out	\$ 4,235,000	\$ 2,618,044	\$ 1,616,956	62%
TOTAL EXPENDITURES	\$ 4,235,000	\$ 2,618,044	\$ 1,616,956	62%
260 - Transit Fund				
Taxes	\$ 6,000,000	\$ 4,930,384	\$ 1,069,616	82%
Intergovernmental	4,174,500	3,634,603	539,897	87%
Charges for services	40,000	13,160	26,840	33%
Fines and forfeitures	5,000	6,772	(1,772)	135%
Investment revenue	425,100	645,151	(220,051)	152%
Other revenues	16,000	948	15,053	6%
TOTAL REVENUES	\$ 10,660,600	\$ 9,231,017	\$ 1,429,583	87%
Personnel services	\$ 5,058,100	\$ 3,061,964	\$ 1,996,136	61%
Materials and services	3,239,530	2,078,421	1,161,109	64%
Capital outlay	2,060,000	608,201	1,451,799	30%
Transfers out	1,043,990	751,044	292,947	72%
TOTAL EXPENDITURES	\$ 11,401,620	\$ 6,499,629	\$ 4,901,991	57%
510 - Water Operating Fund				
Charges for services	\$ 10,104,780	\$ 8,441,940	\$ 1,662,840	84%
Fines and forfeitures	-	15,195	(15,195)	-
Investment revenue	324,500	939,573	(615,073)	290%
Other revenues	1,168,080	1,172,162	(4,082)	100%
TOTAL REVENUES	\$ 11,597,360	\$ 10,568,870	\$ 1,028,490	91%
Personnel services	\$ 687,800	\$ 412,969	\$ 274,831	60%
Materials and services	5,050,863	3,373,846	1,677,017	67%
Capital outlay	695,000	314,981	380,019	45%
Debt service	371,000	370,539	461	100%
Transfers out	13,039,912	4,318,732	8,721,180	33%
TOTAL EXPENDITURES	\$ 19,844,575	\$ 8,791,067	\$ 11,053,508	44%
520 - Sewer Operating Fund				
Charges for services	\$ 8,477,900	\$ 6,682,807	\$ 1,795,093	79%
Investment revenue	114,900	574,593	(459,693)	500%
Other revenues	31,500	34,401	(2,901)	109%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 9,224,300	\$ 7,891,802	\$ 1,332,498	86%
Personnel services	\$ 449,960	\$ 339,306	\$ 110,654	75%
Materials and services	4,121,454	2,712,372	1,409,082	66%
Capital outlay	125,509	125,509	-	100%
Debt service	2,880,000	393,257	2,486,743	14%
Transfers out	12,208,940	2,589,148	9,619,792	21%
TOTAL EXPENDITURES	\$ 19,785,863	\$ 6,159,592	\$ 13,626,271	31%
550 - Street Lighting Fund				
Charges for services	\$ 540,540	\$ 472,891	\$ 67,649	87%
Investment revenue	17,000	48,476	(31,476)	285%
TOTAL REVENUES	\$ 557,540	\$ 587,784	\$ (30,244)	105%
Materials and services	\$ 366,450	\$ 211,817	\$ 154,633	58%
Transfers out	661,954	46,587	615,367	7%
TOTAL EXPENDITURES	\$ 1,028,404	\$ 258,404	\$ 770,000	25%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,678,840	\$ 2,972,518	\$ 706,322	81%
Investment revenue	55,100	241,776	(186,676)	439%
TOTAL REVENUES	\$ 3,733,940	\$ 3,214,293	\$ 519,647	86%
Personnel services	\$ 324,810	\$ 295,160	\$ 29,650	91%
Materials and services	830,350	480,778	349,572	58%
Debt service	838,000	836,496	1,504	100%
Transfers out	7,246,822	1,869,140	5,377,682	26%
TOTAL EXPENDITURES	\$ 9,239,982	\$ 3,481,574	\$ 5,758,408	38%

City of Wilsonville - SDC Fund Summaries
Reporting Month: April FY 2024



	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,000,000	\$ 2,474,527	\$ (474,527)	124%
Investment revenue	28,300	180,734	(152,434)	639%
TOTAL REVENUES	\$ 2,028,300	\$ 2,655,261	\$ (626,961)	131%
Materials and services	\$ 36,180	\$ 6,258	\$ 29,922	17%
Transfers out	4,557,454	1,546,435	3,011,019	34%
TOTAL EXPENDITURES	\$ 4,593,634	\$ 1,552,693	\$ 3,040,941	34%
348 - Washington County TDT				
Washington County TDT	\$ 250,000	\$ -	\$ 250,000	0%
Investment revenue	44,700	61,998	(17,298)	139%
TOTAL REVENUES	\$ 294,700	\$ 61,998	\$ 232,702	21%
346 - Roads SDC				
System Development Charges	\$ 1,800,000	\$ 2,549,019	\$ (749,019)	142%
Investment revenue	40,000	459,774	(419,774)	1149%
TOTAL REVENUES	\$ 1,840,000	\$ 3,008,793	\$ (1,168,793)	164%
Materials and services	\$ 43,130	\$ 8,224	\$ 34,906	19%
Transfers out	11,449,559	2,063,683	9,385,876	18%
TOTAL EXPENDITURES	\$ 11,492,689	\$ 2,071,907	\$ 9,420,782	18%
396 - Parks SDC				
System Development Charges	\$ 550,000	\$ 603,556	\$ (53,556)	110%
Investment revenue	12,000	81,402	(69,402)	678%
TOTAL REVENUES	\$ 562,000	\$ 684,958	\$ (122,958)	122%
Materials and services	\$ 17,570	\$ 1,126	\$ 16,444	6%
Transfers out	1,506,903	78,164	1,428,739	5%
TOTAL EXPENDITURES	\$ 1,524,473	\$ 79,290	\$ 1,445,183	5%
516 - Water SDC				
System Development Charges	\$ 1,515,000	\$ 1,591,752	\$ (76,752)	105%
Investment revenue	50,000	397,800	(347,800)	796%
TOTAL REVENUES	\$ 1,565,000	\$ 1,989,552	\$ (424,552)	127%
Materials and services	\$ 26,980	\$ 4,328	\$ 22,652	16%
Debt service	452,000	450,702	1,298	100%
Transfers out	9,515,220	2,746,350	6,768,870	29%
TOTAL EXPENDITURES	\$ 9,994,200	\$ 3,201,380	\$ 6,792,820	32%
526 - Sewer SDC				
System Development Charges	\$ 725,000	\$ 676,471	\$ 48,529	93%
Investment revenue	9,900	45,785	(35,885)	462%
TOTAL REVENUES	\$ 734,900	\$ 722,256	\$ 12,644	98%
Materials and services	\$ 22,930	\$ 1,884	\$ 21,046	8%
Transfers out	1,905,265	834,019	1,071,246	44%
TOTAL EXPENDITURES	\$ 1,928,195	\$ 835,903	\$ 1,092,292	43%
576 - Stormwater SDC				
System Development Charges	\$ 690,000	\$ 367,966	\$ 322,034	53%
Investment revenue	109,700	138,579	(28,879)	126%
TOTAL REVENUES	\$ 799,700	\$ 506,545	\$ 293,155	63%
Materials and services	\$ 5,980	\$ 1,126	\$ 4,854	19%
Transfers out	1,154,332	735,704	418,628	64%
TOTAL EXPENDITURES	\$ 1,160,312	\$ 736,830	\$ 423,482	64%

City of Wilsonville - URA Fund Summaries
Reporting Month: April FY 2024



	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	\$ 489,685	\$ (13,685)	103%
TOTAL REVENUES	\$ 476,000	\$ 489,685	\$ (13,685)	103%
Materials and services	\$ 295,572	\$ 171,877	\$ 123,695	58%
Capital outlay	14,410,972	6,056,280	8,354,692	42%
TOTAL EXPENDITURES	\$ 14,706,544	\$ 6,228,158	\$ 8,478,386	42%
810 - Westside Program Income				
Investment revenue	\$ 3,715	\$ 5,193	\$ (1,478)	140%
TOTAL REVENUES	\$ 3,715	\$ 5,193	\$ (1,478)	140%
815 - Westside Capital Projects				
Investment revenue	\$ 165,000	\$ 235,284	\$ (70,284)	143%
TOTAL REVENUES	\$ 165,000	\$ 235,284	\$ (70,284)	143%
Materials and services	\$ 277,178	\$ 106,229	\$ 170,949	38%
Capital outlay	710,000	-	710,000	0%
TOTAL EXPENDITURES	\$ 987,178	\$ 106,229	\$ 880,949	11%
817 - Westside Debt Service				
Taxes	\$ 1,672,200	\$ 1,499,124	\$ 173,076	90%
Investment revenue	20,630	95,319	(74,689)	462%
TOTAL REVENUES	\$ 1,692,830	\$ 1,594,443	\$ 98,387	94%
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	\$ 7,256	\$ (4,161)	234%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 503,095	\$ 507,256	\$ (4,161)	101%
Materials and services	\$ 136,500	\$ 112,000	\$ 24,500	82%
TOTAL EXPENDITURES	\$ 136,500	\$ 112,000	\$ 24,500	82%
827 - Coffee Creek Debt Service				
Taxes	\$ 566,800	\$ 662,833	\$ (96,033)	117%
Investment revenue	8,510	19,073	(10,563)	224%
TOTAL REVENUES	\$ 575,310	\$ 681,906	\$ (106,596)	119%
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	\$ 912,795	\$ 92,205	91%
Investment revenue	10,300	643	9,657	6%
TOTAL REVENUES	\$ 1,015,300	\$ 913,439	\$ 101,861	90%
Materials and services	\$ 1,005,000	\$ -	\$ 1,005,000	0%
TOTAL EXPENDITURES	\$ 1,005,000	\$ -	\$ 1,005,000	0%