



April Monthly Report

FINANCE—The department where everyone counts

- **Driving Efficiency Through Electronic Payments:** The City continues to improve efficiency, security, and vendor/employee convenience by expanding the use of electronic payments whenever feasible. Staff meet annually with the City's financial institution to review cash-handling controls, payment trends, and industry best practices. Today, only 10% of the City's payments are issued by paper check, well below the 30% average among comparable agencies with the remaining 90% processed electronically.
- **Utility Billing—Online Payments:** Residents are also encouraged to take advantage of online payment options, which provide a fast, efficient, and convenient experience. A quick click of the mouse and a payment is made. Is it really that easy? We hope it appears that way for our customers. This is what is happening behind the scenes.
 1. **Payment Initiation:** The customer accesses the online bill payment service — via a web portal, mobile app, interactive voice response (automated telephone technology) or even a text message — and enters their payment details (credit card, debit card, or bank account for an Automated Clearing House (ACH) transfer).
 2. **Encryption and Tokenization:** Before any data leaves the customer's device, it's encrypted. Sensitive card information is replaced with a token, a critical step in maintaining Payment Card Industry Data Security Standards (PCI DSS) and protecting cardholder data end-to-end.
 3. **Gateway Submission:** The encrypted payment data is sent to a payment gateway, the digital equivalent of a point-of-sale terminal, which acts as the secure bridge between your billing platform and the payment processor.
 4. **Payment Processing:** The payment processing platform forwards the transaction details to the relevant card network (Visa, Mastercard, etc.) or, in the case of ACH transactions, routes the request through the Nacha network for bank-to-bank transfer.
 5. **Authorization Request:** The transaction is sent to the customer's issuing bank, which checks for available funds, flags potential fraud, and returns an approval or denial typically in a matter of seconds.
 6. **Authorization Response:** The approval or denial is routed back through the processor and gateway to the customer access, where the customer sees a confirmation or an error message in real time.
 7. **Capture and Batching:** Approved transactions are "captured" and grouped into a batch. Card payment batches are automatically settled by the merchant service provider at the end of each business day.
 8. **Clearing and Settlement:** The card networks or ACH network process the batch. Funds are transferred from the customer's bank to the City's merchant account.
 9. **Reconciliation:** City staff verify the receipt batch in the Utility Billing software match the online payment batch totals before finalizing the payments in the Utility Billing software.
 10. **Reporting and Analytics:** City accountants have access to all transactions. This includes confirmations, declines, and trends such as when payments are made or by which payment methods.
- **ATTACHED FINANCIALS:** Finance continues to monitor all departments for on-going budget compliance.

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
110 - General Fund				
Taxes	\$ 17,528,500	\$ 15,910,571	\$ 1,617,929	91%
Intergovernmental	3,254,985	2,480,186	774,799	76%
Licenses and permits	171,700	117,714	53,986	69%
Charges for services	384,102	327,469	56,633	85%
Fines and forfeitures	180,000	164,900	15,100	92%
Investment revenue	531,000	771,126	(240,126)	145%
Other revenues	829,450	723,358	106,092	87%
Transfers in	6,507,480	4,472,601	2,034,879	69%
TOTAL REVENUES	\$ 29,387,217	\$ 24,967,925	\$ 4,419,292	85%
Personnel services	\$ 14,095,430	\$ 10,690,956	\$ 3,404,474	76%
Materials and services	15,424,012	10,438,001	4,986,011	68%
Capital outlay	135,000	92,100	42,900	68%
Transfers out	6,148,458	2,047,462	4,100,996	33%
TOTAL EXPENDITURES	\$ 35,802,900	\$ 23,268,518	\$ 12,534,382	65%
610 - Fleet Fund				
Charges for services	\$ 1,933,368	\$ 1,611,140	\$ 322,228	83%
Investment revenue	48,000	41,846	6,154	87%
TOTAL REVENUES	\$ 1,981,368	\$ 1,671,151	\$ 310,217	84%
Personnel services	\$ 1,155,130	\$ 824,312	\$ 330,818	71%
Materials and services	840,440	596,899	243,541	71%
Capital outlay	532,000	271,692	260,308	51%
TOTAL EXPENDITURES	\$ 2,527,570	\$ 1,692,903	\$ 834,667	67%
230 - Building Inspection Fund				
Licenses and permits	\$ 952,000	\$ 1,012,499	\$ (60,499)	106%
Investment revenue	157,000	147,518	9,482	94%
TOTAL REVENUES	\$ 1,109,000	\$ 1,160,017	\$ (51,017)	105%
Personnel services	\$ 1,148,520	\$ 812,941	\$ 335,579	71%
Materials and services	243,155	141,650	101,505	58%
Transfers out	422,808	352,340	70,468	83%
TOTAL EXPENDITURES	\$ 1,814,483	\$ 1,306,931	\$ 507,552	72%
231 - Community Development Fund				
Licenses and permits	\$ 446,718	\$ 563,131	\$ (116,413)	126%
Charges for services	457,002	244,338	212,664	53%
Intergovernmental	598,995	100,000	498,995	17%
Investment revenue	93,000	103,447	(10,447)	111%
Transfers in	4,688,565	3,264,843	1,423,723	70%
TOTAL REVENUES	\$ 6,284,280	\$ 4,304,689	\$ 1,979,591	68%
Personnel services	\$ 3,995,690	\$ 2,883,820	\$ 1,111,870	72%
Materials and services	1,031,820	521,702	510,118	51%
Transfers out	1,170,209	662,000	508,209	57%
TOTAL EXPENDITURES	\$ 6,197,719	\$ 4,067,522	\$ 2,130,197	66%
240 - Road Operating Fund				
Intergovernmental	\$ 2,181,000	\$ 1,492,824	\$ 688,176	68%
Investment revenue	26,000	39,156	(13,156)	151%
Transfers in	509,940	503,273	6,667	99%
TOTAL REVENUES	\$ 2,716,940	\$ 2,035,253	\$ 681,687	75%
Personnel services	\$ 608,120	\$ 349,373	\$ 258,747	57%
Materials and services	789,894	524,122	265,772	66%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	360,000	356,446	3,554	99%
Transfers out	1,420,588	557,153	863,435	39%
TOTAL EXPENDITURES	\$ 3,223,452	\$ 1,836,456	\$ 1,386,996	57%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
241 - Road Maintenance Fund				
Charges for services	\$ 2,661,000	\$ 2,133,359	\$ 527,642	80%
Investment revenue	172,000	172,741	(741)	100%
TOTAL REVENUES	\$ 2,833,000	\$ 2,306,100	\$ 526,900	81%
Transfers out	\$ 3,081,080	\$ 1,332,198	\$ 1,748,883	43%
TOTAL EXPENDITURES	\$ 3,081,080	\$ 1,332,198	\$ 1,748,883	43%
260 - Transit Fund				
Taxes	\$ 6,300,000	\$ 5,050,493	\$ 1,249,507	80%
Intergovernmental	2,757,000	2,241,984	515,016	81%
Charges for services	20,000	15,364	4,636	77%
Investment revenue	698,000	564,447	133,553	81%
Other revenues	21,000	22,276	(1,276)	106%
TOTAL REVENUES	\$ 9,796,000	\$ 7,894,563	\$ 1,901,437	81%
Personnel services	\$ 5,871,460	\$ 4,019,809	\$ 1,851,651	68%
Materials and services	2,914,658	2,285,763	628,895	78%
Capital outlay	1,158,000	88,933	1,069,067	8%
Transfers out	3,062,248	2,069,519	992,729	68%
TOTAL EXPENDITURES	\$ 13,006,366	\$ 8,464,024	\$ 4,542,342	65%
510 - Water Operating Fund				
Charges for services	\$ 10,864,000	\$ 7,645,310	\$ 3,218,690	70%
Investment revenue	412,000	506,828	(94,828)	123%
Other revenues	40,000	80,807	(40,807)	202%
TOTAL REVENUES	\$ 11,316,000	\$ 8,232,946	\$ 3,083,054	73%
Personnel services	\$ 753,650	\$ 418,302	\$ 335,348	56%
Materials and services	5,285,211	3,279,429	2,005,782	62%
Capital outlay	2,204,493	796,314	1,408,179	36%
Debt service	375,000	370,757	4,243	99%
Transfers out	4,133,609	1,592,011	2,541,598	39%
TOTAL EXPENDITURES	\$ 12,751,963	\$ 6,456,812	\$ 6,295,151	51%
520 - Sewer Operating Fund				
Charges for services	\$ 7,833,000	\$ 5,888,380	\$ 1,944,620	75%
Investment revenue	380,000	375,314	4,686	99%
Other revenues	31,500	22,767	8,733	72%
Loan proceeds	10,500,000	-	10,500,000	0%
Transfers in	600,000	600,000	-	100%
TOTAL REVENUES	\$ 19,344,500	\$ 6,886,461	\$ 12,458,039	36%
Personnel services	\$ 505,250	\$ 276,805	\$ 228,445	55%
Materials and services	4,729,522	3,054,951	1,674,571	65%
Capital outlay	114,850	49,362	65,488	43%
Debt service	2,886,000	359,469	2,526,531	12%
Transfers out	13,823,655	1,661,995	12,161,660	12%
TOTAL EXPENDITURES	\$ 22,059,277	\$ 5,402,582	\$ 16,656,695	24%
550 - Street Lighting Fund				
Charges for services	\$ 559,000	\$ 413,527	\$ 145,473	74%
Investment revenue	34,000	37,392	(3,392)	110%
TOTAL REVENUES	\$ 593,000	\$ 450,919	\$ 142,081	76%
Materials and services	\$ 367,290	\$ 188,541	\$ 178,749	51%
Transfers out	1,280,827	852,896	427,931	67%
TOTAL EXPENDITURES	\$ 1,648,117	\$ 1,041,438	\$ 606,679	63%
570 - Stormwater Operating Fund				
Charges for services	\$ 3,581,000	\$ 2,870,623	\$ 710,377	80%
Investment revenue	242,000	228,727	13,273	95%
TOTAL REVENUES	\$ 3,823,000	\$ 3,099,351	\$ 723,649	81%
Personnel services	\$ 480,980	\$ 288,413	\$ 192,567	60%
Materials and services	848,994	513,255	335,739	60%
Capital outlay	44,850	49,362	(4,512)	110%
Debt service	325,000	321,317	3,683	99%
Transfers out	4,759,006	1,353,313	3,405,693	28%
TOTAL EXPENDITURES	\$ 6,458,830	\$ 2,525,661	\$ 3,933,169	39%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
336 - Frog Pond Development				
Licenses and permits	\$ 2,500,000	\$ 1,527,470	\$ 972,531	61%
Investment revenue	27,000	154,183	(127,183)	571%
TOTAL REVENUES	\$ 2,527,000	\$ 1,681,653	\$ 845,347	67%
Materials and services	\$ 19,540	\$ 2,304	\$ 17,236	12%
Transfers out	3,573,177	1,337,334	2,235,843	37%
TOTAL EXPENDITURES	\$ 3,592,717	\$ 1,339,638	\$ 2,253,079	37%
348 - Washington County TDT				
Washington County TDT	\$ -	\$ -	\$ -	-
Investment revenue	112,000	91,706	20,294	82%
TOTAL REVENUES	\$ 112,000	\$ 91,706	\$ 20,294	82%
346 - Roads SDC				
System Development Charges	\$ 2,100,000	\$ 3,299,862	\$ (1,199,862)	157%
Investment revenue	287,000	341,571	(54,571)	119%
TOTAL REVENUES	\$ 2,387,000	\$ 3,641,433	\$ (1,254,433)	153%
Materials and services	\$ 40,760	\$ 6,937	\$ 33,823	17%
Transfers out	8,213,181	250,206	7,962,975	3%
TOTAL EXPENDITURES	\$ 8,253,941	\$ 257,143	\$ 7,996,798	3%
396 - Parks SDC				
System Development Charges	\$ 1,320,000	\$ 2,200,245	\$ (880,245)	167%
Investment revenue	77,000	98,169	(21,169)	127%
TOTAL REVENUES	\$ 1,397,000	\$ 2,298,414	\$ (901,414)	165%
Materials and services	\$ 9,490	\$ 3,450	\$ 6,040	36%
Transfers out	918,557	89,538	829,019	10%
TOTAL EXPENDITURES	\$ 928,047	\$ 92,988	\$ 835,059	10%
516 - Water SDC				
System Development Charges	\$ 1,000,000	\$ 2,059,338	\$ (1,059,338)	206%
Investment revenue	65,000	84,836	(19,836)	131%
TOTAL REVENUES	\$ 1,065,000	\$ 2,144,175	\$ (1,079,175)	201%
Materials and services	\$ 14,570	\$ 3,642	\$ 10,928	25%
Debt service	453,000	450,724	2,276	99%
Transfers out	3,888,490	2,587,475	1,301,015	67%
TOTAL EXPENDITURES	\$ 4,356,060	\$ 3,041,841	\$ 1,314,219	70%
526 - Sewer SDC				
System Development Charges	\$ 1,000,000	\$ 2,256,649	\$ (1,256,649)	226%
Investment revenue	30,000	54,414	(24,414)	181%
TOTAL REVENUES	\$ 1,030,000	\$ 2,311,062	\$ (1,281,062)	224%
Materials and services	\$ 12,380	\$ 2,507	\$ 9,873	20%
Transfers out	1,751,531	680,906	1,070,625	39%
TOTAL EXPENDITURES	\$ 1,763,911	\$ 683,412	\$ 1,080,499	39%
576 - Stormwater SDC				
System Development Charges	\$ 170,000	\$ 319,517	\$ (149,517)	188%
Investment revenue	144,000	118,724	25,276	82%
TOTAL REVENUES	\$ 314,000	\$ 438,240	\$ (124,240)	140%
Materials and services	\$ 5,650	\$ 598	\$ 5,052	11%
Transfers out	647,645	154,439	493,206	24%
TOTAL EXPENDITURES	\$ 653,295	\$ 155,037	\$ 498,258	24%

	Current Year Budget	Year to Date Activity	Remaining Balance	% Used
815 - Westside Capital Projects				
Investment revenue	\$ 224,000	\$ 191,019	\$ 32,981	85%
TOTAL REVENUES	\$ 224,000	\$ 191,019	\$ 32,981	85%
Materials and services	\$ 375,000	\$ 99,480	\$ 275,521	27%
Capital outlay	2,851,000	502,812	2,348,188	18%
TOTAL EXPENDITURES	\$ 3,226,000	\$ 602,291	\$ 2,623,709	19%
825 - Coffee Creek Capital Projects				
Investment revenue	\$ 14,000	\$ 20,266	\$ (6,266)	145%
Transfers in	500,000	500,000	-	100%
TOTAL REVENUES	\$ 514,000	\$ 520,266	\$ (6,266)	101%
Materials and services	\$ 236,004	\$ 121,616	\$ 114,388	52%
TOTAL EXPENDITURES	\$ 866,004	\$ 121,616	\$ 744,388	14%
827 - Coffee Creek Debt Service				
Taxes	\$ 718,000	\$ 760,743	\$ (42,743)	106%
Investment revenue	29,000	20,806	8,194	72%
TOTAL REVENUES	\$ 747,000	\$ 781,549	\$ (34,549)	105%
Debt service	\$ 780,000	\$ 639,149	\$ 140,851	82%
TOTAL EXPENDITURES	\$ 780,000	\$ 639,149	\$ 140,851	82%
830 - Wilsonville Investment Now Program				
Taxes	\$ 1,174,100	\$ 856,514	\$ 317,586	73%
TOTAL REVENUES	\$ 1,174,100	\$ 856,514	\$ 317,586	73%
Materials and services	\$ 1,174,100	\$ -	\$ 1,174,100	0%
TOTAL EXPENDITURES	\$ 1,174,100	\$ -	\$ 1,174,100	0%