

Financial Report
October

City of Wheeler

FYE 2023-2024

October 31, 2023

GENERAL FUND REVENUE

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,191	63%
City Ordinance Violation	-	0%
City Planning & Review Feeds	800	80%
Police Fines	4,296	36%
Restricted TLT	1,067	26%
State Marijuana Tax	-	0%
Transient Lodging Tax	14,937	51%
Grants and Donations	2,000	200%
Homelessness Support	-	0%
State Cigarette Taxes	112	36%
State Liquor Taxes	2,647	32%
State Revenue Sharing Funds	3,595	75%
Transfer from Parks Fund	3,221	25%
Transfer from Storm Water Fund	4,306	25%
Transfer From Street Fund	4,015	25%
Transfer From Water Fund	25,389	25%
Interest	1,664	76%
Misc	1,510	151%
Previously Levied taxes	202	7%
Taxes Estimated to be	1,112	1%
County Timber	728	0%
Total Revenue	72,791	12%

REPORT NOTE:

Revenues and expenses should track at 33% of the budget.

Data is presented on cash basis.

At the end of October, cash balances were held as follows: LGIP
\$491,273.68, Columbia Bank
\$39,263.38, Columbia Bank Bond
Checking \$ 50.00.

GENERAL FUND EXPENDITURES

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
Personnel Personnel Services	41,702	19%
Total Personnel	41,702	
Materials & Audit Services Bank Fee	5,000	21%
Building Permit Fee Expense	151	20%
City Council Meeting Expense	-	0%
City Hall Maintenance	22	1%
Emergency Preparedness	1,147	38%
Ethics Commission Annual Fee	1,497	26%
Homelessness Support	-	0%
Insurance, Bond	-	0%
IT Service	19,591	115%
Legal	1,738	13%
Membership Dues	9,480	15%
Minor Equipment	75	6%
Misc Expense	-	0%
Office Supplies	30	2%
Planner Contract	6,152	41%
Planning Commission Expense	-	0%
Police Contract	-	0%
Port of Tillamook Bay RR Lease	-	0%
Postage Meter	20	1%
Security System	1,004	56%
Staff Meetings/Classes	343	69%
Transient Lodging Tourism Tax	775	45%
Total Unappropriated Ending Bal	-	0%
Total Materials & Services	47,025	16%
CONTINGENCY	-	0%
TRANSFERS OUT	14,850	25%
Total Non-Departmental	14,850	
Total Expenditures	103,577	18%

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	72,791
Expenditures year to date	103,577
Ending Fund Balance - September 30 (estimated)	\$ 126,665

Fund No.		Fund Balances
100	General Fund	\$ 126,665
400	Building Reserve Fund	99,399
201	Parks Fund	3,509
401	PW Equipment Res Fund	24,416
200	Street Fund	31,413
300	Street LID Fund	29,756
604	Storm Water Drainage Fund	13,957
603	Storm Water CIP Fund	(75,634)
600	Water Fund	98,333
601	Water CIP Fund	120,590
602	Water Debt Fund	41,463

Debt Outstanding	
OECCD Note Payable (Fnd300) pay off 12/1/26	\$ 26,160
GO Bond 3 (Fnd200) pay off 4/28/44	325,320
GO Bond 5 (Fnd200) pay off 4/28/44	285,193
GO Bond 7 (Fnd200) pay off 4/28/44	134,711
Total	\$771,384

Total Fund Balances \$ 513,867 As of October 31, 2023
(rounding +/- \$1)

Financial Report October FYE 2023-24

City of Wheeler

10/31/23

Other Funds - Revenues with Expenditures (by object class)

	400 Building Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	97,509			
Plus: Revenues	1,890	3,700	51.08%	
Personnel				
Other	-	1,500		
Materials and Services	-	25,000	0.00%	
Capital Outlay	-	75,000	0.00%	
Program Expenses Subtotal	-	101,500		
Debt Service				
Transfers Out				
Contingency				
Ending Fund Balance	99,399	(97,800)		

	201 Parks Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	1,923			
Plus: Revenues	15,053	334,985	4.49%	
Personnel	5,496	19,916	27.60%	
Other	-	114	0.00%	
Materials and Services	4,750	7,540	63.00%	
Capital Outlay	-	295,000		
Program Expenses Subtotal	10,246	322,570	3%	
Debt Service				
Transfers Out	3,221	12,885	25.00%	
Contingency		-		
Ending Fund Balance	3,509	(470)		

	401 PW Equipment Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	24,285			
Plus: Revenues	1,735	6,020	28.82%	
Personnel				
Other		3,220	0.00%	
Materials and Services	1,604	27,000	5.94%	
Capital Outlay	-			
Program Expenses Subtotal	1,604	30,220	5%	
Debt Service				
Transfers Out				
Contingency				
Ending Fund Balance	-	(24,200)		

	200 Street Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	30,210			
Plus: Revenues	22,056	74,541	29.59%	
Other	-	5,351,000		
Personnel Services	10,993	39,832	27.60%	
Materials and Services	5,846	27,600	21.18%	
Capital Outlay	-	7,500		
Program Expenses Subtotal	16,839	80,283	20.97%	
Debt Service				
Transfers Out	4,014	17,258	23.26%	
Contingency		-		
Ending Fund Balance	31,413	(23,000)		

	300 Street LID Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	29,392			
Plus: Revenues	364	1,650	5.00%	
Other		31,000,000		
Personnel Services	-	-		
Materials and Services	-	-		
Capital Outlay	-	-		
Program Expenses Subtotal	-	-		
Debt Service	-	-		
Transfers Out	-	-		
Contingency				
Ending Fund Balance	29,756	1,650		

	604 Storm Water Drainage Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	10,671			
Plus: Revenues	9,885	33,000	29.95%	
Other				
Personnel Services	1,374	4,919	27.93%	
Materials and Services	118	6,500	1.82%	
Capital Outlay	-	6,000		
Program Expenses Subtotal	1,492	17,419	9%	
Debt Service				
Transfers Out	5,107	20,425	25.00%	
Contingency		5,596,000		
Ending Fund Balance	13,957	(10,440)		

	YTD	YTD	YTD
	Year to Date	Budget	% of Budget
603 Storm Water CIP Fund			
Beginning Fund Balance	(76,134)	-	
Plus: Revenues	500	8,678,000	0.01%
Other	-	-	
Personnel Services	-	1,871	
Materials and Services	50,844	184,224	27.60%
Capital Outlay	13,303	77,050	17.27%
Program Expenses Subtotal	-	30,000	
Debt Service	64,147	293,145	21.88%
Transfers Out	42,389	169,555	25.00%
Contingency	-	-	
Ending Fund Balance	(75,634)	78,000	

	YTD	YTD	YTD
	Year to Date	Budget	% of Budget
600 Water Fund			
113,836	-	-	
91,033	357,700	25.45%	
-	1,871		
50,844	184,224	27.60%	
13,303	77,050	17.27%	
-	30,000		
64,147	293,145	21.88%	
42,389	169,555	25.00%	
-	-		
98,333	(105,000)		

	YTD	YTD	YTD
	Year to Date	Budget	% of Budget
601 Water CIP Fund			
104,201	-	-	
16,389	1,068,550	1.53%	
-	130,350		
-	1,000		
-	1,000,000	0.00%	
-	1,131,350		
-	-		
-	10,000.00		
-	-		
120,590	(72,800)		

	YTD	YTD
	Year to Date	% of Budget
602 Water Debt Fund		
34,745		
6,718	105,140	6.39%
-	40,474	
-	-	
-	100,466	
-	-	
41,463	4,674	

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance Favorable (unfavorable)
100	126,665	157,450	(30,785)
400	99,399	97,509	1,890
201	3,509	1,923	1,586
401	24,416	24,285	131
200	31,413	30,210	1,203
300	29,756	29,392	364
604	13,957	10,671	3,286
603	(75,634)	(76,134)	500
600	98,333	113,836	(15,503)
601	120,590	104,201	16,389
602	41,463	34,745	6,718

Year-to-Date Fund Gain or (Loss)

**Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund,
Statement of Revenue and Expenditures**

	Current Period
	Oct 2023
	Oct 2023
	Actual
Revenue & Expenditures	
Revenue	
Revenue from Collections	
City business licenses	60.75
Police fines	661.00
Restricted TLT	1,066.95
Transient Lodging Tax	14,937.27
Total Revenue from Collections	\$16,725.97
Revenue from Other Agencies	
State cigarette taxes	31.16
State liquor taxes	394.35
State Revenue Sharing Funds	1,179.44
Total Revenue from Other Agencies	\$1,604.95
Other Revenue	
Boat Launch Fee	1,282.00
Current Year Taxes	195.49
Franchise Fees (1/2)	2,230.64
Interest	2,028.24
Miscellaneous	1,389.44
Monthly Utility Fee \ SWM	534.80
Permit & review fees	100.00
Previous levied taxes	34.50
SDCs	4,883.00
State gasoline tax	3,255.94
Water Debt Service Fee	1,294.22
Water Usage Fees	11,108.99
Total Other Revenue	\$28,337.26
Revenue	\$46,668.18
Gross Profit	\$46,668.18
Expenses	
Personnel Services	
Administrative Salaries	4,326.40
City Manager	5,384.00
Employee Retirement	3,160.84
Health Insurance	5,298.66
Medicare	280.24
Payroll Expenses	1,375.35
Public Works Director	6,800.00
Public Works Tech	2,816.00
Social Security	1,198.24
Unemployment	0.12
Total Personnel Services	\$30,639.85
Materials and Services	
Audit	5,000.00
Bank Fee	30.10
Building Permit fee expense	127.53
City Hall util/maint	695.35
Contract Maintenance	1,160.00
Emergency Preparedness	994.37
Engineering Services	1,725.00
Equipment (Emergency Replace)	1,603.84

**Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund,
Statement of Revenue and Expenditures**

	Current Period
	Oct 2023
	Oct 2023
	Actual
Insurance, bond	582.00
Janitorial Services	296.00
Legal	3,674.80
Misc Expense	(169.60)
Office Supplies, phone	1,398.24
Postage Meter/Supplies (50%)	1.18
Regular oper/main	2,917.91
Street Lights	967.50
UP materials & supplies	178.91
Utilities	228.74
Vehicle/Equip oper and main	247.84
Water billing maint/update fee	3,284.05
WFP Materials & Supplies	157.17
Total Materials and Services	\$25,100.93
Expenses	\$55,740.78
Revenue Less Expenditures	(\$9,072.60)
Net Change in Fund Balance	(\$9,072.60)

Fund Balances

Beginning Fund Balance	528,464.55
Net Change in Fund Balance	(9,072.60)
Ending Fund Balance	519,391.95

Report Options

Fund: Park Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Public Works Equipment Reserve Fund, Receipts/Disbursements Fund,
 Period: 10/1/2023 to 10/31/2023
 Detail Level: Level 2 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget

Buildings Reserve Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

332.61

Total Other Revenue 332.61

Revenue 332.61

Gross Profit 332.61

Revenue Less Expenditures 332.61

Net Change in Fund Balance 332.61

Fund Balances

Beginning Fund Balance 99,066.18

Net Change in Fund Balance 332.61

Ending Fund Balance 99,398.79

Report Options

Fund: Buildings Reserve Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

General Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	30.38
Police fines	661.00
Restricted TLT	1,066.95
Transient Lodging Tax	14,937.27

Total Revenue from Collections \$16,695.60

Revenue from Other Agencies

State cigarette taxes	31.16
State liquor taxes	394.35
State Revenue Sharing Funds	1,179.44

Total Revenue from Other Agencies \$1,604.95

Other Revenue

Current Year Taxes	126.49
Interest	446.64
Miscellaneous	1,389.44
Permit & review fees	100.00
Previous levied taxes	23.00

Total Other Revenue \$2,085.57

Revenue \$20,386.12

Gross Profit \$20,386.12

Expenses

Personnel Services

Administrative Salaries	4,326.40
City Manager	5,384.00
Health Insurance	2,646.67
Medicare	140.80
Payroll Expenses	1,375.35
Social Security	602.04
Unemployment	0.10

Total Personnel Services \$14,475.36

Materials and Services

Audit	5,000.00
Bank Fee	30.10
City Hall util/maint	763.23
Emergency Preparedness	994.37
Insurance, bond	582.00
Legal	3,674.80
Misc Expense	(169.60)
Office Supplies, phone	1,398.24
Postage Meter/Supplies (50%)	1.18

Total Materials and Services \$12,274.32

Expenses \$26,749.68

Revenue Less Expenditures (\$6,363.56)

Net Change in Fund Balance (\$6,363.56)

General Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Fund Balances

Beginning Fund Balance	133,028.63
Net Change in Fund Balance	(6,363.56)
Ending Fund Balance	126,665.07

Report Options

Fund: General Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Boat Launch Fee 1,282.00
Interest 14.85

Total Other Revenue \$1,296.85

Revenue \$1,296.85

Gross Profit \$1,296.85

Expenses

Personnel Services

Employee Retirement 252.86
Health Insurance 212.16
Medicare 11.14
Public Works Director 544.00
Public Works Tech 225.28
Social Security 47.68

Total Personnel Services \$1,293.12

Materials and Services

Janitorial Services 296.00
UP materials & supplies 178.91
Vehicle/Equip oper and main 247.84
WFP Materials & Supplies 194.67

Total Materials and Services \$917.42

Expenses \$2,210.54

Revenue Less Expenditures (\$913.69)

Net Change in Fund Balance (\$913.69)

Fund Balances

Beginning Fund Balance 4,422.52
Net Change in Fund Balance (913.69)
Ending Fund Balance 3,508.83

Report Options

Fund: Park Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Public Works Equipment Reserve Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

87.07

Total Other Revenue \$87.07

Revenue \$87.07

Gross Profit \$87.07

Expenses

Materials and Services

Equipment (Emergency Replace)

1,603.84

Total Materials and Services \$1,603.84

Expenses \$1,603.84

Revenue Less Expenditures (\$1,516.77)

Net Change in Fund Balance (\$1,516.77)

Fund Balances

Beginning Fund Balance

25,933.69

Net Change in Fund Balance

(1,516.77)

Ending Fund Balance

24,416.92

Report Options

Fund: Public Works Equipment Reserve Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Street Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	30.37
Total Revenue from Collections	\$30.37

Other Revenue

Franchise Fees (1/2)	1,115.33
Interest	110.80
State gasoline tax	3,255.94
Total Other Revenue	\$4,482.07

Revenue	\$4,512.44
Gross Profit	\$4,512.44

Expenses

Personnel Services

Employee Retirement	505.74
Health Insurance	424.32
Medicare	22.32
Public Works Director	1,088.00
Public Works Tech	450.56
Social Security	95.40
Total Personnel Services	\$2,586.34

Materials and Services

Emergency maintenance	967.50
Engineering Services	1,725.00
Regular oper/main	121.84
Total Materials and Services	\$2,814.34

Expenses	\$5,400.68
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Revenue Less Expenditures	(\$888.24)
Net Change in Fund Balance	(\$888.24)

Fund Balances

Beginning Fund Balance	33,000.56
Net Change in Fund Balance	(888.24)
Ending Fund Balance	32,112.32

Report Options

Fund: Street Fund
 Period: 10/1/2023 to 10/31/2023
 Detail Level: Level 2 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget

Street LID Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	99.57
Total Other Revenue	\$99.57
Revenue	\$99.57
Gross Profit	\$99.57
Revenue Less Expenditures	\$99.57
Net Change in Fund Balance	\$99.57

Fund Balances

Beginning Fund Balance	29,656.78
Net Change in Fund Balance	99.57
Ending Fund Balance	29,756.35

Report Options

Fund: Street LID Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Storm Water Capital Improvement Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

SDCs

	1,213.00
Total Other Revenue	\$1,213.00
Revenue	\$1,213.00
Gross Profit	\$1,213.00
Revenue Less Expenditures	\$1,213.00
Net Change in Fund Balance	\$1,213.00

Fund Balances

Beginning Fund Balance	(75,634.01)
Net Change in Fund Balance	1,213.00
Ending Fund Balance	(74,421.01)

Report Options

Fund: Storm Water Capital Improvement Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Storm Water Drainage Fund Statement of Revenue and Expenditures

	Current Period
	Oct 2023
	Oct 2023
	Actual
Revenue & Expenditures	
Revenue	
Other Revenue	
Franchise Fees (1/2)	1,115.31
Interest	42.43
Monthly Utility Fee \ SWM	534.80
Total Other Revenue	\$1,692.54
Revenue	\$1,692.54
Gross Profit	\$1,692.54
Expenses	
Personnel Services	
Employee Retirement	63.22
Health Insurance	53.04
Medicare	2.80
Public Works Director	136.00
Public Works Tech	56.32
Social Security	11.94
Total Personnel Services	\$323.32
Materials and Services	
Regular oper/main	48.73
Total Materials and Services	\$48.73
Expenses	\$372.05
Revenue Less Expenditures	\$1,320.49
Net Change in Fund Balance	\$1,320.49

Fund Balances

Beginning Fund Balance	12,636.88
Net Change in Fund Balance	1,320.49
Ending Fund Balance	13,957.37

Report Options

Fund: Storm Water Drainage Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Water Capital Improvement Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	403.52
SDCs	3,670.00

Total Other Revenue	\$4,073.52
Revenue	\$4,073.52
Gross Profit	\$4,073.52
Revenue Less Expenditures	\$4,073.52
Net Change in Fund Balance	\$4,073.52

Fund Balances

Beginning Fund Balance	120,186.72
Net Change in Fund Balance	4,073.52
Ending Fund Balance	124,260.24

Report Options

Fund: Water Capital Improvement Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Water Debt Service Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Current Year Taxes	69.00
Interest	134.15
Previous levied taxes	11.50
Water Debt Service Fee	1,294.22

Total Other Revenue	\$1,508.87
Revenue	\$1,508.87
Gross Profit	\$1,508.87
Revenue Less Expenditures	\$1,508.87
Net Change in Fund Balance	\$1,508.87

Fund Balances

Beginning Fund Balance	39,954.31
Net Change in Fund Balance	1,508.87
Ending Fund Balance	41,463.18

Report Options

Fund: Water Debt Service Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Water Fund
Statement of Revenue and Expenditures

Current Period
Oct 2023
Oct 2023
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	356.60
Water Usage Fees	11,108.99

Total Other Revenue \$11,465.59

Revenue \$11,465.59

Gross Profit \$11,465.59

Expenses

Personnel Services

Employee Retirement	2,339.02
Health Insurance	1,962.47
Medicare	103.18
Public Works Director	5,032.00
Public Works Tech	2,083.84
Social Security	441.18
Unemployment	0.02

Total Personnel Services \$11,961.71

Materials and Services

Contract Maintenance	1,160.00
Regular oper/main	2,709.84
Utilities	228.74
Water billing maint/update fee	3,284.05

Total Materials and Services \$7,382.63

Expenses \$19,344.34

Revenue Less Expenditures (\$7,878.75)

Net Change in Fund Balance (\$7,878.75)

Fund Balances

Beginning Fund Balance	106,212.29
Net Change in Fund Balance	(7,878.75)
Ending Fund Balance	98,333.54

Report Options

Fund: Water Fund

Period: 10/1/2023 to 10/31/2023

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget