

Financial Report
January

FYE 2023-2024

City of Wheeler

January 31, 2024

GENERAL FUND REVENUE

GENERAL FUND EXPENDITURES

REVENUE	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,327	70%
City Ordinance Violation	-	0%
City Planning & Review Fees	1,779	178%
Police Fines	5,782	48%
Restricted TLT	4,340	106%
State Marijuana Tax	3,087	77%
Transient Lodging Tax	32,706	112%
Grants and Donations	2,000	200%
Homelessness Support	-	0%
State Cigarette Taxes	179	58%
State Liquor Taxes	4,830	58%
State Revenue Sharing Funds	3,047	63%
Transfer from Parks Fund	6,443	50%
Transfer from Storm Water Fund	8,613	50%
Transfer From Street Fund	8,029	50%
Transfer From Water Fund	50,778	50%
Interest	3,780	172%
Misc	2,577	258%
Previously Levied taxes	1,306	44%
Taxes Estimated to be	92,933	77%
County Timber	33,178	0%
Total Revenue	266,713	45%

EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
Personnel Personnel Services	93,755	43%
Total Personnel	93,755	
Materials & Audit Services	9,700	41%
Bank Fee	271	36%
Building Permit Fee Expense	-	0%
City Council Meeting Expense	22	1%
City Hall Maintenance	2,048	68%
Emergency Preparedness	4,493	80%
Ethics Commission Annual Fee	757	151%
Homelessness Support	-	0%
Insurance, Bond	19,766	116%
IT Service	3,503	3%
Legal	22,828	35%
Membership Dues	75	6%
Minor Equipment	-	0%
Misc Expense	522	43%
Office Supplies	10,008	67%
Planner Contract	680	4%
Planning Commission Expense	7	7%
Police Contract	-	0%
Port of Tillamook Bay RR Lease	20	1%
Postage Meter	1,902	106%
Security System	343	69%
Staff Meetings/Classes	970	3%
Transient Lodging Tourism Tax	-	57%
Total Unappropriated Ending Bal	-	0%
Total Materials & Services	77,915	27%
CONTINGENCY	-	0%
TRANSFERS OUT	42,846	57%
Total Non-Departmental	42,846	
Total Expenditures	214,516	36%

REPORT NOTE:

Revenues and expenses should track at 58% of the budget.

Data is presented on cash basis.

At the end of January, cash balances were held as follows: LGIP \$739876.11, Columbia Bank \$104478.31, Columbia Bank Bond Checking \$ 50.00.

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	266,713
Expenditures year to date	214,516
Ending Fund Balance - January (estimated)	\$ 209,647

Fund No.	Fund Balances	Debt Outstanding
100	General Fund \$ 209,647	OECD Note Payable (Fnd300) pay off 12/1/26 \$ 26,132
400	Building Reserve Fund 101,180	GO Bond 3 (Fnd602) pay off 4/28/44 325,320
201	Parks Fund 16,269	GO Bond 5 (Fnd602) pay off 4/28/44 285,193
401	PW Equipment Res Fund 23,333	GO Bond 7 (Fnd602) pay off 4/28/44 134,711
200	Street Fund 30,897	Total \$771,356
300	Street LID Fund 22,574	
604	Storm Water Drainage Fund 15,788	
603	Storm Water CIP Fund 39,181	
600	Water Fund 127,062	
601	Water CIP Fund 140,701	
602	Water Debt Fund 102,934	
Total Fund Balances	\$ 829,567	As of January 31, 2024

(rounding +/- \$1)

Financial Report January FYE 2023-24

City of Wheeler

1/31/24

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	3,671	3,700	99.23%	
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	101,180	(97,800)		

	201 Parks Fund		YTD	
	Year to Date	Budget	% of Budget	
	1,923			
	39,599	351,287	11.27%	
	10,204	19,916	51.24%	
	-	114	0.00%	
	8,606	23,841	36.10%	
	-	295,000		
	18,810	338,871	6%	
	6,443	12,885	50.00%	
	-	-		
	16,269	(469)		

	401 PW Equipment Reserve Fund		YTD	
	Year to Date	Budget	% of Budget	
	24,285			
	3,417	6,020	56.75%	
		3,220	0.00%	
	4369	27,000	16.18%	
	-			
	4,369	30,220	14%	
	-	(24,200)		

	200 Street Fund		YTD	
	Year to Date	Budget	% of Budget	
Beginning Fund Balance	30,210			
Plus: Revenues	42,423	74,541	56.91%	
Other	-	5,351		
Personnel Services	20,408	39,832	51.24%	
Materials and Services	12,699	27,600	46.01%	
Capital Outlay	-	7,500		
Program Expenses Subtotal	33,107	80,283	41.24%	
Debt Service				
Transfers Out	8,629	17,258	50.00%	
Contingency		-		
Ending Fund Balance	30,897	(23,000)		

	300 Street LID Fund		YTD	
	Year to Date	Budget	% of Budget	
	29,392			
	638	1,650	38.68%	
	7,456	31,000	24.05%	
	-	-		
	-	-		
	7,456	-		
	-	-		
	22,574	1,650		

	604 Storm Water Drainage Fund		YTD	
	Year to Date	Budget	% of Budget	
	10,671			
	20,581	33,000	62.37%	
	2,551	4,919	51.86%	
	2,700	12,800	21.09%	
	-	6,000		
	5,251	23,719	22%	
	10,213	20,425	50.00%	
	-	5,596.000		
	15,788	(16,740)		

	603 Storm Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	(76,134)	-	
Plus: Revenues	117,940	8,678,000	1.36%
Other	-	-	
Personnel Services	-	-	
Materials and Services	-	-	
Capital Outlay	2,625	8,600,000	0.03%
Program Expenses Subtotal	2,625	8,600,000	
Debt Service	-	-	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	39,181	78,000	

	600 Water Fund		YTD
	Year to Date	Budget	% of Budget
	113,836	-	
	209,642	357,700	58.61%
	-	1,871	
	94,392	184,224	51.24%
	17,246	77,050	22.38%
	-	30,000	
	111,638	293,145	38.08%
	84,778	169,555	50.00%
	127,062	(105,000)	

	601 Water CIP Fund		YTD
	Year to Date	Budget	% of Budget
	104,201	-	
	36,500	1,068,550	3.42%
	-	130,350	
	-	1,000	
	-	1,000,000	0.00%
	-	1,131,350	
	-	10,000.00	
	140,701	(72,800)	

	602 Water Debt Fund		YTD
	Year to Date	Budget	% of Budget
Beginning Fund Balance	34,745	-	
Plus: Revenues	68,189	105,140	64.86%
Other	-	40,474	
Personnel Services	-	-	
Materials and Services	-	-	
Capital Outlay	-	-	
Program Expenses Subtotal	-	-	
Debt Service	-	100,466	
Transfers Out	-	-	
Contingency	-	-	
Ending Fund Balance	102,934	4,674	

Year-to-Date Fund Gain or (Loss)

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance favorable (unfavorable)
100 General Fund	209,647	157,450	52,197
400 Building Reserve Fund	101,180	97,509	3,671
201 Parks Fund	16,269	1,923	14,346
401 PW Equipment Res Fund	23,333	24,285	(952)
200 Street Fund	30,897	30,210	687
300 Street LID Fund	22,574	29,392	(6,818)
604 Storm Water Drainage Fu	15,788	10,671	5,117
603 Storm Water CIP Fund	39,181	(76,134)	115,315
600 Water Fund	127,062	113,836	13,226
601 Water CIP Fund	140,701	104,201	36,500
602 Water Debt Fund	102,934	34,745	68,189

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

Current Period
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	50.00
City Planning & Review Fees	50.00
Police fines	1,090.00
Restricted TLT	3,273.10
State Marijuana tax	977.63
Transient Lodging Tax	17,768.23
Total Revenue from Collections	\$23,208.96

Revenue from Other Agencies

State cigarette taxes	21.72
State liquor taxes	653.06
Total Revenue from Other Agencies	\$674.78

Transfer from Other Funds

Transfer from General Fund	113,146.00
Total Transfer from Other Funds	\$113,146.00

Other Revenue

Community Garden Fee	40.00
Community Support Donation	1,300.00
Current Year Taxes	586.34
Franchise Fees (1/2)	3,221.39
Grants	2,000.00
Interest	3,068.07
Miscellaneous	1,120.00
Monthly Utility Fee \ SWM	7,154.51
Permit & review fees	50.00
Previous levied taxes	190.93
State gasoline tax	3,122.00
Taxes Estimated to be Received	1,088.91
Water Usage Fees	52,688.23
Total Other Revenue	\$75,630.38
Revenue	\$212,660.12
Gross Profit	\$212,660.12

Expenses

Personnel Services

Administrative Salaries	4,800.00
City Manager	5,384.00
Employee Retirement	4,786.76
Health Insurance	5,523.24
Medicare	297.30
Payroll Expenses	116.88
Public Works Director	6,800.00
Public Works Tech	3,520.00
Social Security	1,271.24
Unemployment	0.19
Total Personnel Services	\$32,499.61

Materials and Services

Audit	4,500.00
Bank Fee	60.10
City Hall util/maint	206.26

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

	Current Period
	Jan 2024
	Jan 2024
	Actual
Emergency Preparedness	2,996.20
Janitorial Services	160.00
Legal	2,984.80
Misc Expense	564.01
Office Supplies, phone	1,895.12
Planning Commission exp	7.49
Postage Meter/Supplies (50%)	162.00
Regular oper/main	3,982.58
Street Lights	796.40
UP materials & supplies	36.00
Utilities	280.93
Vehicle/Equip oper and main	117.65
WFP Materials & Supplies	103.56
Total Materials and Services	\$18,853.10
Transfers	
Transfer to Park	13,146.00
Total Transfers	\$13,146.00
Expenses	\$64,498.71
Revenue Less Expenditures	\$148,161.41
Other Expenses	
Extraordinary Expense	
Transfer to General Fund	100,000.00
Total Extraordinary Expense	\$100,000.00
Other Expenses	\$100,000.00
Net Change in Fund Balance	\$48,161.41

Fund Balances

Beginning Fund Balance	781,404.82
Net Change in Fund Balance	48,161.41
Ending Fund Balance	829,566.23

Report Options

Fund: Water Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment Reserve Fund,
 Period: 1/1/2024 to 1/31/2024
 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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses	25.00
City Planning & Review Fees	50.00
Police fines	1,090.00
Restricted TLT	3,273.10
State Marijuana tax	977.63
Transient Lodging Tax	17,768.23
Total Revenue from Collections	\$23,183.96

Revenue from Other Agencies

State cigarette taxes	21.72
State liquor taxes	653.06
Total Revenue from Other Agencies	\$674.78

Other Revenue

Interest	911.75
Miscellaneous	1,095.00
Previous levied taxes	182.17
Taxes Estimated to be Received	1,088.91
Total Other Revenue	\$3,277.83

Revenue **\$27,136.57**

Gross Profit **\$27,136.57**

Expenses

Personnel Services

Administrative Salaries	4,800.00
City Manager	5,384.00
Employee Retirement	1,417.96
Health Insurance	2,758.96
Medicare	147.66
Payroll Expenses	116.88
Social Security	631.40
Unemployment	0.10
Total Personnel Services	\$15,256.96

Materials and Services

Audit	4,500.00
Bank Fee	60.10
City Hall util/maint	206.26
Emergency Preparedness	2,996.20
Legal	2,984.80
Misc Expense	456.89
Office Supplies, phone	1,895.12
Planning Commission exp	7.49
Postage Meter/Supplies (50%)	162.00
Regular oper/main	7.99
Total Materials and Services	\$13,276.85

Transfers

Transfer to Park	13,146.00
Total Transfers	\$13,146.00

Expenses **\$41,679.81**

Revenue Less Expenditures **(\$14,543.24)**

Net Change in Fund Balance **(\$14,543.24)**

General Fund
Statement of Revenue and Expenditures

Current Period
Jan 2024
Jan 2024
Actual

Fund Balances

Beginning Fund Balance	224,189.16
Net Change in Fund Balance	(14,543.24)
Ending Fund Balance	209,645.92

Report Options

Fund: General Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

409.82

Total Other Revenue \$409.82

Revenue \$409.82

Gross Profit \$409.82

Revenue Less Expenditures \$409.82

Net Change in Fund Balance \$409.82

Fund Balances

Beginning Fund Balance 100,770.37

Net Change in Fund Balance 409.82

Ending Fund Balance 101,180.19

Report Options

Fund: Buildings Reserve Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Transfer from Other Funds

Transfer from General Fund 13,146.00

Total Transfer from Other Funds \$13,146.00

Other Revenue

Community Garden Fee 40.00

Grants 2,000.00

Interest 11.66

Total Other Revenue \$2,051.66

Revenue \$15,197.66

Gross Profit \$15,197.66

Expenses

Personnel Services

Employee Retirement 269.50

Health Insurance 221.13

Medicare 11.96

Public Works Director 544.00

Public Works Tech 281.60

Social Security 51.17

Unemployment 0.03

Total Personnel Services \$1,379.39

Materials and Services

Janitorial Services 160.00

UP materials & supplies 36.00

Vehicle/Equip oper and main 117.65

WFP Materials & Supplies 103.56

Total Materials and Services \$417.21

Expenses \$1,796.60

Revenue Less Expenditures \$13,401.06

Net Change in Fund Balance \$13,401.06

Fund Balances

Beginning Fund Balance 2,867.78

Net Change in Fund Balance 13,401.06

Ending Fund Balance 16,268.84

Report Options

Fund: Park Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

94.51

Total Other Revenue \$94.51

Revenue \$94.51

Gross Profit \$94.51

Revenue Less Expenditures \$94.51

Net Change in Fund Balance \$94.51

Fund Balances

Beginning Fund Balance 23,238.45

Net Change in Fund Balance 94.51

Ending Fund Balance 23,332.96

Report Options

Fund: Public Works Equipment Reserve Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest 158.70

Total Other Revenue \$158.70

Revenue \$158.70

Gross Profit \$158.70

Revenue Less Expenditures \$158.70

Net Change in Fund Balance \$158.70

Fund Balances

Beginning Fund Balance 39,022.17

Net Change in Fund Balance 158.70

Ending Fund Balance 39,180.87

Report Options

Fund: Storm Water Capital Improvement Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Community Support Donation	1,300.00
Franchise Fees (1/2)	1,610.69
Interest	56.11
Monthly Utility Fee \ SWM	1,916.90

Total Other Revenue \$4,883.70

Revenue \$4,883.70

Gross Profit \$4,883.70

Expenses

Personnel Services

Employee Retirement	67.38
Health Insurance	55.29
Medicare	3.00
Public Works Director	136.00
Public Works Tech	70.40
Social Security	12.81

Total Personnel Services \$344.88

Materials and Services

Regular oper/main	2,547.06
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Total Materials and Services \$2,547.06

Expenses \$2,891.94

Revenue Less Expenditures \$1,991.76

Net Change in Fund Balance \$1,991.76

Fund Balances

Beginning Fund Balance	13,796.11
Net Change in Fund Balance	1,991.76
Ending Fund Balance	15,787.87

Report Options

Fund: Storm Water Drainage Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City business licenses 25.00

Total Revenue from Collections \$25.00

Other Revenue

Franchise Fees (1/2) 1,610.70

Interest 121.28

State gasoline tax 3,122.00

Total Other Revenue \$4,853.98

Revenue \$4,878.98

Gross Profit \$4,878.98

Expenses

Personnel Services

Employee Retirement 539.01

Health Insurance 442.29

Medicare 23.95

Public Works Director 1,088.00

Public Works Tech 563.20

Social Security 102.38

Total Personnel Services \$2,758.83

Materials and Services

Regular oper/main 248.37

Street Lights 796.40

Total Materials and Services \$1,044.77

Expenses \$3,803.60

Revenue Less Expenditures \$1,075.38

Net Change in Fund Balance \$1,075.38

Fund Balances

Beginning Fund Balance 29,821.57

Net Change in Fund Balance 1,075.38

Ending Fund Balance 30,896.95

Report Options

Fund: Street Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	91.43
Total Other Revenue	\$91.43
Revenue	\$91.43
Gross Profit	\$91.43
Revenue Less Expenditures	\$91.43
Net Change in Fund Balance	\$91.43

Fund Balances

Beginning Fund Balance	22,482.44
Net Change in Fund Balance	91.43
Ending Fund Balance	22,573.87

Report Options

Fund: Street LID Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	569.90
Total Other Revenue	\$569.90
Revenue	\$569.90
Gross Profit	\$569.90
Revenue Less Expenditures	\$569.90
Net Change in Fund Balance	\$569.90

Fund Balances

Beginning Fund Balance	140,131.04
Net Change in Fund Balance	569.90
Ending Fund Balance	140,700.94

Report Options

Fund: Water Capital Improvement Fund
Period: 1/1/2024 to 1/31/2024
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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Current Year Taxes	586.34
Interest	283.94
Monthly Utility Fee \ SWM	5,237.61
Previous levied taxes	8.76

Total Other Revenue \$6,116.65

Revenue \$6,116.65

Gross Profit \$6,116.65

Revenue Less Expenditures \$6,116.65

Net Change in Fund Balance \$6,116.65

Fund Balances

Beginning Fund Balance	96,818.05
Net Change in Fund Balance	6,116.65
Ending Fund Balance	102,934.70

Report Options

Fund: Water Debt Service Fund

Period: 1/1/2024 to 1/31/2024

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
Jan 2024
Jan 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	358.97
Miscellaneous	25.00
Permit & review fees	50.00
Water Usage Fees	52,688.23

Total Other Revenue \$53,122.20

Revenue \$53,122.20

Gross Profit \$53,122.20

Expenses

Personnel Services

Employee Retirement	2,492.91
Health Insurance	2,045.57
Medicare	110.73
Public Works Director	5,032.00
Public Works Tech	2,604.80
Social Security	473.48
Unemployment	0.06

Total Personnel Services \$12,759.55

Materials and Services

Misc Expense	107.12
Regular oper/main	1,179.16
Utilities	280.93

Total Materials and Services \$1,567.21

Expenses \$14,326.76

Revenue Less Expenditures \$38,795.44

Net Change in Fund Balance \$38,795.44

Fund Balances

Beginning Fund Balance	88,267.68
Net Change in Fund Balance	38,795.44
Ending Fund Balance	127,063.12

Report Options

Fund: Water Fund

Period: 1/1/2024 to 1/31/2024

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget