

Financial Report
April

FYE 2023-2024

City of Wheeler

April 30, 2024

GENERAL FUND REVENUE

GENERAL FUND EXPENDITURES

REVENUE	Current Fiscal Year to Date	% of Current Budget	EXPENDITURES	Current Fiscal Year to Date	% of Current Budget
City Business Licenses	1,352	71%	Personnel Personnel Services	143,914	65%
City Ordinance Violation	-	0%			
City Planning & Review Fees	2,508	251%	Total Personnel	143,914	
Police Fines	6,347	53%	Materials & Audit	9,700	41%
Restricted TLT	4,588	112%	Services Bank Fee	361	48%
State Marijuana Tax	4,379	109%	Building Permit Fee Expense	-	0%
Transient Lodging Tax	34,052	116%	City Council Meeting Expense	1,345	34%
Grants and Donations	2,000	200%	City Hall Maintenance	4,001	133%
Homelessness Support	-	0%	Emergency Preparedness	5,099	90%
State Cigarette Taxes	242	78%	Ethics Commission Annual Fee	757	151%
State Liquor Taxes	6,639	80%	Homelessness Support	-	0%
State Revenue Sharing Funds	4,824	100%	Insurance, Bond	20,974	123%
Transfer from Parks Fund	9,664	75%	IT Service	3,503	3%
Transfer from Storm Water Fund	12,919	75%	Legal	47,022	72%
Transfer From Street Fund	12,044	75%	Membership Dues	325	25%
Transfer From Water Fund	76,166	75%	Minor Equipment	71	18%
Interest	6,094	277%	Misc Expense	61	5%
Misc	2,821	282%	Office Supplies	13,290	88%
Previously Levied taxes	1,848	62%	Planner Contract	2,555	15%
Taxes Estimated to be	99,851	83%	Planning Commission Expense	7	7%
County Timber	33,178	0%	Police Contract	14020	50%
Total Revenue	321,515	55%	Port of Tillamook Bay RR Lease	2,608	75%
			Postage Meter	2,823	157%
			Security System	343	69%
			Staff Meetings/Classes	970	57%
			Transient Lodging Tourism Tax	-	0%
			Publishing	316	14%
			Total Materials & Services	130,151	46%
			CONTINGENCY	-	0%
			TRANSFERS OUT	57,696	79%
			Total Non-Departmental	57,696	
			Total Expenditures	331,762	56%

REPORT NOTE:

Revenues and expenses should track at 83% of the budget.

Data is presented on cash basis.

At the end of April, cash balances were held as follows: LGIP \$712045.52, 1st Security \$40257.57, 1st Security Bank Bond Checking \$ 50.00.

General Fund Summary

	Fiscal Year
Beginning Fund Balance - July 1	\$ 157,450
Revenues year to date	321,515
Expenditures year to date	331,762
Ending Fund Balance - February (estimated)	\$ 147,204

Fund No.	Fund Balances	Debt Outstanding
100	General Fund \$ 147,204	OECCD Note Payable (Fnd300) pay off 12/1/26 \$ 20,132
400	Building Reserve Fund 103,017	GO Bond 3 (Fnd602) pay off 4/28/44 284,953
201	Parks Fund 14,089	GO Bond 5 (Fnd602) pay off 4/28/44 249,983
401	PW Equipment Res Fund 25,030	GO Bond 7 (Fnd602) pay off 4/28/44 118,056
200	Street Fund 35,025	Total \$673,124
300	Street LID Fund 23,174	
604	Storm Water Drainage Fund 16,617	
603	Storm Water CIP Fund 40,132	
600	Water Fund 126,503	
601	Water CIP Fund 157,369	
602	Water Debt Fund 54,501	
	Total Fund Balances \$ 742,662	As of April 30, 2024

(rounding +/- \$1)

Financial Report April FYE 2023-24

City of Wheeler

4/30/24

Other Funds - Revenues with Expenditures (by object class)

	400 Building Reserve Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
Beginning Fund Balance	97,509			
Plus: Revenues	5,508	3,700		148.88%
Personnel	-	1,500		
Other	-	25,000		0.00%
Materials and Services	-	75,000		0.00%
Capital Outlay	-	101,500		
Program Expenses Subtotal	-			
Debt Service				
Transfers Out				
Contingency				
Ending Fund Balance	103,017	(97,800)		

	201 Parks Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
	1,923			
	49,152	351,287		13.99%
	14,177	19,916		71.18%
	-	(114)		0.00%
	11,030	23,841		46.26%
	2,115	295,000		0.72%
	27,322	338,871		8%
	9,664	12,885		75.00%
		-		
	14,089	(469)		

	401 PW Equipment Reserve Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
	24,285			
	5,114	6,020		84.95%
		3,220		0.00%
	4369	27,000		16.18%
	-			
	4,369	30,220		14%
	-	(24,200)		

	200 Street Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
Beginning Fund Balance	30,210			
Plus: Revenues	61,859	74,541		82.99%
Other	-	5,351		
Personnel Services	28,355	39,832		71.19%
Materials and Services	15,746	27,600		57.05%
Capital Outlay	-	7,500		
Program Expenses Subtotal	44,101	80,283		54.93%
Debt Service				
Transfers Out	12,943	17,258		75.00%
Contingency		-		
Ending Fund Balance	35,025	(23,000)		

	300 Street LID Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
	29,392			
	1,238	1,650		75.03%
	7,456	31,000		24.05%
	-	-		
	-	-		
	7,456	-		
	-	-		
	23,174	1,650		

	604 Storm Water Drainage Fund		YTD	
	Year to Date	Budget	Year to Date	% of Budget
	10,671			
	29,939	34,200		85.79%
	3,545	4,919		72.06%
	4,528	12,800		35.38%
	-	6,000		
	8,073	23,719		34%
	15,320	20,425		75.01%
		5,596.000		
	16,617	(15,540)		

	YTD	YTD
	Year to Date	% of Budget
603 Storm Water CIP Fund		
	Budget	
Beginning Fund Balance	(76,134)	
Plus: Revenues	118,891	8,678,000
		1.37%
Other		
Personnel Services		
Materials and Services		
Capital Outlay		
Program Expenses Subtotal	2,625	8,600,000
		0.03%
Debt Service	2,625	8,600,000
Transfers Out		
Contingency		
Ending Fund Balance	40,132	78,000

	YTD	YTD
	Year to Date	% of Budget
600 Water Fund		
	Budget	
	113,836	
	291,901	357,700
		81.60%
		1,871
	131,141	184,224
		71.19%
	20,927	77,050
		27.16%
		30,000
	152,068	293,145
		51.87%
	127,166	169,555
		75.00%
	126,503	(105,000)

	YTD	YTD
	Year to Date	% of Budget
601 Water CIP Fund		
	Budget	
	104,201	
	53,168	1,068,550
		4.98%
		130,350
		1,000
		1,000,000
		1,131,350
		0.00%
		10,000.00
	157,369	(72,800)

	YTD	YTD
	Year to Date	% of Budget
602 Water Debt Fund		
	Budget	
Beginning Fund Balance	34,745	
Plus: Revenues	81,481	105,140
		77.50%
Other		
Personnel Services		
Materials and Services		
Capital Outlay		40,474
Program Expenses Subtotal	61,725	100,466
		61.44%
Debt Service		
Transfers Out		
Contingency		
Ending Fund Balance	54,501	4,674

	Year-to-Date Actual (not audited)	Ending Fund Balance 30-Jun-23	Variance favorable (unfavorable)
Year-to-Date Fund Gain or (Loss)			
100 General Fund	147,204	157,450	(10,247)
400 Building Reserve Fund	103,017	97,509	5,508
201 Parks Fund	14,089	1,923	12,166
401 PW Equipment Res Fund	25,030	24,285	745
200 Street Fund	35,025	30,210	4,815
300 Street LID Fund	23,174	29,392	(6,218)
604 Storm Water Drainage Fu	16,617	10,671	5,946
603 Storm Water CIP Fund	40,132	(76,134)	116,266
600 Water Fund	126,503	113,836	12,667
601 Water CIP Fund	157,369	104,201	53,168
602 Water Debt Fund	54,501	34,745	19,756

Statement of Revenue and Expenditures

Current Period
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Revenue from Collections

City Planning & Review Fees	295.00
Police fines	219.00
Restricted TLT	248.02
Transient Lodging Tax	1,346.40

Total Revenue from Collections **\$2,108.42**

Revenue from Other Agencies

State cigarette taxes	21.03
State liquor taxes	475.07

Total Revenue from Other Agencies **\$496.10**

Other Revenue

Interest	746.38
Miscellaneous	(61.80)
Previous levied taxes	181.26
Taxes Estimated to be Received	867.30

Total Other Revenue **\$1,733.14**

Revenue **\$4,337.66**

Gross Profit **\$4,337.66**

Expenses

Personnel Services

Administrative Salaries	4,800.00
City Manager	5,384.00
Employee Retirement	3,008.37
Health Insurance	2,758.96
Medicare	147.66
Payroll Expenses	(210.33)
Social Security	631.40
Unemployment	59.81

Total Personnel Services **\$16,579.87**

Materials and Services

Bank Fee	30.10
City Council meeting expense	1,322.41
City Hall util/maint	194.75
Emergency Preparedness	47.55
Legal	21,156.00
Misc Expense	25.66
Office Supplies, phone	1,365.89
Planner Contract	1,875.00
Police Contract	14,020.00
Port of Till Bay RR Lease Fee	2,588.60
Postage Meter/Supplies (50%)	33.92
Publishing, budget	316.20

Total Materials and Services **\$42,976.08**

Expenses **\$59,555.95**

Revenue Less Expenditures **(\$55,218.29)**

Net Change in Fund Balance **(\$55,218.29)**

Fund Balances

Beginning Fund Balance	202,422.24
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General Fund
Statement of Revenue and Expenditures

	Current Period
	Apr 2024
	Apr 2024
	Actual
Net Change in Fund Balance	(55,218.29)
Ending Fund Balance	147,203.95

Report Options

Fund: General Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	378.46
Total Other Revenue	\$378.46
Revenue	\$378.46
Gross Profit	\$378.46
Revenue Less Expenditures	\$378.46
Net Change in Fund Balance	\$378.46

Fund Balances

Beginning Fund Balance	102,639.18
Net Change in Fund Balance	378.46
Ending Fund Balance	103,017.64

Report Options

Fund: Buildings Reserve Fund
Period: 4/1/2024 to 4/30/2024
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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Boat Launch Fee	50.00
Interest	62.96

Total Other Revenue \$112.96

Revenue \$112.96

Gross Profit \$112.96

Expenses

Personnel Services

Employee Retirement	259.44
Health Insurance	221.13
Medicare	11.42
Public Works Director	563.20
Public Works Tech	225.28
Social Security	48.88

Total Personnel Services \$1,329.35

Materials and Services

Janitorial Services	170.00
UP materials & supplies	169.24
Vehicle/Equip oper and main	295.82
WFP Materials & Supplies	260.70

Total Materials and Services \$895.76

Capital Outlay

WFP Improvement Project	875.00
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Total Capital Outlay \$875.00

Expenses \$3,100.11

Revenue Less Expenditures (\$2,987.15)

Net Change in Fund Balance (\$2,987.15)

Fund Balances

Beginning Fund Balance	17,076.24
Net Change in Fund Balance	(2,987.15)
Ending Fund Balance	14,089.09

Report Options

Fund: Park Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest 91.96

Total Other Revenue \$91.96

Revenue \$91.96

Gross Profit \$91.96

Revenue Less Expenditures \$91.96

Net Change in Fund Balance \$91.96

Fund Balances

Beginning Fund Balance 24,938.75

Net Change in Fund Balance 91.96

Ending Fund Balance 25,030.71

Report Options

Fund: Public Works Equipment Reserve Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest

147.43

Total Other Revenue \$147.43

Revenue \$147.43

Gross Profit \$147.43

Revenue Less Expenditures \$147.43

Net Change in Fund Balance \$147.43

Fund Balances

Beginning Fund Balance 39,984.46

Net Change in Fund Balance 147.43

Ending Fund Balance 40,131.89

Report Options

Fund: Storm Water Capital Improvement Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Franchise Fees (1/2)	1,827.59
Interest	54.37
Monthly Utility Fee \ SWM	390.93

Total Other Revenue \$2,272.89

Revenue \$2,272.89

Gross Profit \$2,272.89

Expenses

Personnel Services

Employee Retirement	64.86
Health Insurance	55.29
Medicare	2.86
Public Works Director	140.80
Public Works Tech	56.32
Social Security	12.22

Total Personnel Services \$332.35

Materials and Services

Regular oper/main	67.71
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Total Materials and Services \$67.71

Expenses \$400.06

Revenue Less Expenditures \$1,872.83

Net Change in Fund Balance \$1,872.83

Fund Balances

Beginning Fund Balance	14,744.46
Net Change in Fund Balance	1,872.83
Ending Fund Balance	16,617.29

Report Options

Fund: Storm Water Drainage Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Franchise Fees (1/2)	1,827.60
Interest	126.28
State gasoline tax	2,750.65

Total Other Revenue \$4,704.53

Revenue \$4,704.53

Gross Profit \$4,704.53

Expenses

Personnel Services

Employee Retirement	518.90
Health Insurance	442.29
Medicare	22.88
Public Works Director	1,126.40
Public Works Tech	450.56
Social Security	97.78
Unemployment	0.02

Total Personnel Services \$2,658.83

Materials and Services

Regular oper/main	432.60
Street Lights	836.00

Total Materials and Services \$1,268.60

Expenses \$3,927.43

Revenue Less Expenditures \$777.10

Net Change in Fund Balance \$777.10

Fund Balances

Beginning Fund Balance	34,248.22
Net Change in Fund Balance	777.10
Ending Fund Balance	35,025.32

Report Options

Fund: Street Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest 85.13

Total Other Revenue \$85.13

Revenue \$85.13

Gross Profit \$85.13

Revenue Less Expenditures \$85.13

Net Change in Fund Balance \$85.13

Fund Balances

Beginning Fund Balance 23,088.61

Net Change in Fund Balance 85.13

Ending Fund Balance 23,173.74

Report Options

Fund: Street LID Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest 578.13

Total Other Revenue \$578.13

Revenue \$578.13

Gross Profit \$578.13

Revenue Less Expenditures \$578.13

Net Change in Fund Balance \$578.13

Fund Balances

Beginning Fund Balance 156,791.17

Net Change in Fund Balance 578.13

Ending Fund Balance 157,369.30

Report Options

Fund: Water Capital Improvement Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Current Year Taxes	467.00
Interest	421.19
Monthly Utility Fee \ SWM	1,099.51
Previous levied taxes	8.54

Total Other Revenue \$1,996.24

Revenue \$1,996.24

Gross Profit \$1,996.24

Expenses

Interest Payments

Interest Payment Loan #3	15,997.50
Interest Payment Loan #5	13,991.46
Interest Payments Loan #7	6,611.58
Principal Payment Loan #3	10,981.50
Principal Payment Loan #5	9,602.54
Principal Payment Loan #7	4,540.42

Total Interest Payments \$61,725.00

Expenses \$61,725.00

Revenue Less Expenditures (\$59,728.76)

Net Change in Fund Balance (\$59,728.76)

Fund Balances

Beginning Fund Balance	114,229.79
Net Change in Fund Balance	(59,728.76)
Ending Fund Balance	54,501.03

Report Options

Fund: Water Debt Service Fund

Period: 4/1/2024 to 4/30/2024

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
Apr 2024
Apr 2024
Actual

Revenue & Expenditures

Revenue

Other Revenue

Interest	460.40
Water Usage Fees	15,421.40

Total Other Revenue \$15,881.80

Revenue \$15,881.80

Gross Profit \$15,881.80

Expenses

Personnel Services

Employee Retirement	2,399.84
Health Insurance	2,045.57
Medicare	105.76
Public Works Director	5,209.60
Public Works Tech	2,083.84
Social Security	452.20
Unemployment	0.08

Total Personnel Services \$12,296.89

Materials and Services

Regular oper/main	1,396.32
RR Crossing Fees	311.60
Utilities	237.98

Total Materials and Services \$1,945.90

Expenses \$14,242.79

Revenue Less Expenditures \$1,639.01

Net Change in Fund Balance \$1,639.01

Fund Balances

Beginning Fund Balance	124,863.37
Net Change in Fund Balance	1,639.01
Ending Fund Balance	126,502.38

Report Options

Fund: Water Fund

Period: 4/1/2024 to 4/30/2024

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

**Current Period
Apr 2024
Apr 2024
Actual**

Revenue & Expenditures

Revenue

Revenue from Collections

City Planning & Review Fees	295.00
Police fines	219.00
Restricted TLT	248.02
Transient Lodging Tax	1,346.40
Total Revenue from Collections	\$2,108.42

Revenue from Other Agencies

State cigarette taxes	21.03
State liquor taxes	475.07
Total Revenue from Other Agencies	\$496.10

Transfer from Other Funds

Transfer from General Fund	61,725.00
Total Transfer from Other Funds	\$61,725.00

Other Revenue

Boat Launch Fee	50.00
Current Year Taxes	467.00
Franchise Fees (1/2)	3,655.19
Interest	3,152.69
Miscellaneous	(61.80)
Monthly Utility Fee \ SWM	1,490.44
Previous levied taxes	189.80
State gasoline tax	2,750.65
Taxes Estimated to be Received	867.30
Water Usage Fees	15,421.40
Total Other Revenue	\$27,982.67

Revenue	\$92,312.19
Gross Profit	\$92,312.19

Expenses

Interest Payments

Interest Payment Loan #3	15,997.50
Interest Payment Loan #5	13,991.46
Interest Payments Loan #7	6,611.58
Principal Payment Loan #3	10,981.50
Principal Payment Loan #5	9,602.54
Principal Payment Loan #7	4,540.42
Total Interest Payments	\$61,725.00

Personnel Services

Administrative Salaries	4,800.00
City Manager	5,384.00
Employee Retirement	6,251.41
Health Insurance	5,523.24
Medicare	290.58
Payroll Expenses	(210.33)
Public Works Director	7,040.00
Public Works Tech	2,816.00
Social Security	1,242.48
Unemployment	59.91
Total Personnel Services	\$33,197.29

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

	Current Period Apr 2024 Apr 2024 Actual
Materials and Services	
Bank Fee	30.10
City Council meeting expense	1,322.41
City Hall util/maint	194.75
Emergency Preparedness	47.55
Janitorial Services	170.00
Legal	21,156.00
Misc Expense	25.66
Office Supplies, phone	1,365.89
Planner Contract	1,875.00
Police Contract	14,020.00
Port of Till Bay RR Lease Fee	2,588.60
Postage Meter/Supplies (50%)	33.92
Publishing, budget	316.20
Regular oper/main	1,896.63
RR Crossing Fees	311.60
Street Lights	836.00
UP materials & supplies	169.24
Utilities	237.98
Vehicle/Equip oper and main	295.82
WFP Materials & Supplies	260.70
Total Materials and Services	\$47,154.05
Capital Outlay	
WFP Improvement Project	875.00
Total Capital Outlay	\$875.00
Expenses	\$142,951.34
Revenue Less Expenditures	(\$50,639.15)
Other Expenses	
Extraordinary Expense	
Transfer to General Fund	61,725.00
Total Extraordinary Expense	\$61,725.00
Other Expenses	\$61,725.00
Net Change in Fund Balance	(\$112,364.15)
Fund Balances	
Beginning Fund Balance	855,026.49
Net Change in Fund Balance	(112,364.15)
Ending Fund Balance	742,662.34

Report Options

Fund: Storm Water Drainage Fund, Buildings Reserve Fund, Funds Held in Trust Fund, General Fund, Park Fund, Public Works Equipment Reserve Fund,
 Period: 4/1/2024 to 4/30/2024
 Detail Level: Level 2 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Actual - Budget
 Expense Reporting Method: Actual - Budget