



CITY OF MILWAUKIE



Quarterly Financial Report

FIRST QUARTER ENDED SEPTEMBER 30, 2019

FISCAL YEAR 2020



City of Milwaukie
Quarterly Financial Report
First Quarter for Fiscal Year Ending 2020

Quarterly Highlights

Preliminary financial reports for the first quarter of fiscal year ending June 30, 2020 include:

- Overall city-wide funds are seeing a slight decrease of 5% from prior year as several capital projects are in progress.
- This quarterly report includes preliminary unaudited financials for FY 2019.
- Due to timing, this quarterly report actuals may be adjusted as we continue through the year-end process and closing procedures.
- Average interest earned by the Local Government Investment Pool (LGIP) reduced from 2.75% to 2.45% during this quarter.
- State Gas Tax includes year-to-date revenues of \$83,217 received in the first quarter from the new gas tax that started in FY 2019.
- Within the year-over-year comparison tables, note that the percentage of change, in most cases, are minor dollar amount fluctuations.

Financial Statements for the Year Ended June 30, 2019

The City of Milwaukie Finance department is currently working through the audit of FY 2019. Within this report, you will find unaudited FY 2019 financials until the audit is complete. The audit will be completed by the CPA firm Merina & Co. LLC. This is the first-year audit with Merina and it is anticipated that the Audit Committee and City Council will receive a report in January after the city files the reports in December.

In addition to the audit, the city prepares a Popular Annual Financial Report (PAFR) or also known as a Citizen's Report, which is available on the Finance webpage. The PAFR is specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

The financials for FY 2018 can be found on the City of Milwaukie Finance webpage www.milwaukieoregon.gov/finance.

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International Awards Received for Financial Documents

Comprehensive Annual Financial Report (CAFR). The city has received the distinguished Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA). In order to receive this award, a government unit must publish an easily readable and efficiently organized CAFR whose contents conform to program standards and satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. It is with great pleasure to announce that the FY 2018 CAFR has received the award.

Popular Annual Financial Reporting Award. The city also receives an Award for Outstanding Achievement in Popular Annual Financial Reporting from the GFOA. In order to receive this award, a government unit must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. As with the CAFR, FY 2018 PAFR also received the award.



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to
**City of Milwaukie
Oregon**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Merrill
Executive Director/CEO



Distinguished Budget Presentation Award. Continuing with the stride of the financial reports, the city has received the Distinguished Budget Presentation Award for its biennium 2019-2020 budget document from the GFOA. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by a governmental entity, its financial staff, and its management.

These are prestigious national awards that recognize conformance with the highest standards for preparation of state and local government financial reports.

During your review of this quarterly report, we welcome your questions, comments, and any suggestions you may have by sending an email to dennisb@milwaukieoregon.gov

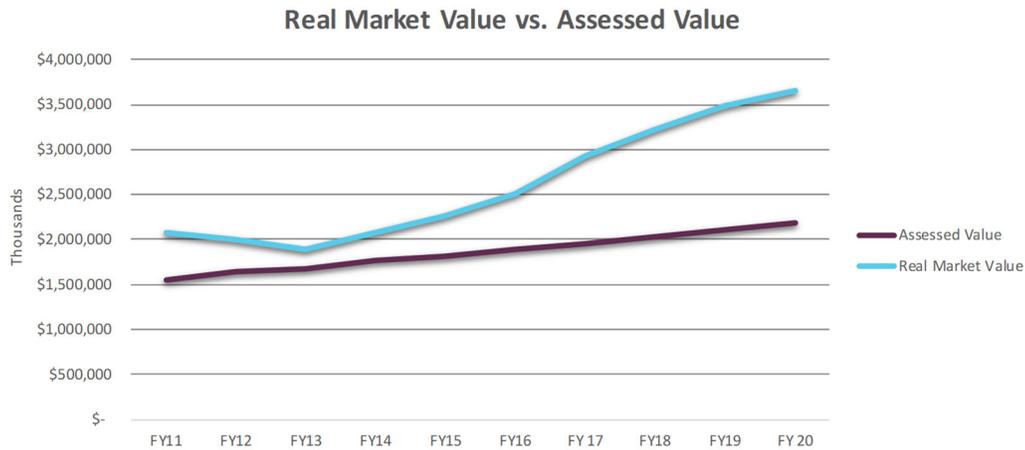
Respectfully,

Bonnie J. Dennis, MBA
Finance Director

**City of Milwaukie
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Property Taxes

Property taxes are collected by Clackamas County and redistributed to the city in the second quarter of the fiscal year. Fiscal year 2020 assessed property increased from \$2,109,662,174 to \$2,186,679,144 or 4% increase from fiscal year 2019. Real market values increased from \$3,479,804,796 to \$3,659,303,279, which is approximately \$179 million or 5% over last year. The County imposed \$9,805,034 in property taxes per the City's permanent tax rate of 4.1367 per \$1,000 of assessed value which is on track with the budget projections.



City Staffing Levels

1st Quarter FY 2020			
Department	Budgeted FTE	Actual ¹ FTE	Variance +/-(-)
City Manager	5.00	5.34	0.34
City Attorney	1.00	1.00	-
Community Development	5.50	4.79	(0.71)
Public Works Administration	6.00	6.00	-
Engineering	11.50	11.11	(0.39)
Facilities	3.00	3.00	-
Finance ²	8.00	7.34	(0.66)
Fleet	3.00	3.00	-
Human Resources	2.00	2.00	-
Information Technology	3.00	3.00	-
Municipal Court	2.50	2.50	-
Planning	5.00	5.08	0.08
Code Enforcement	2.00	2.00	-
Office of the City Recorder	3.00	3.00	-
Police Department	41.75	38.78	(2.97)
Building	3.00	3.00	-
Library	18.01	18.00	(0.01)
Streets	6.00	7.32	1.32
Water	8.20	6.88	(1.32)
Wastewater	5.00	5.00	-
Stormwater	8.50	8.20	(0.30)
Grand Total	150.96	146.34	(4.62)

¹ Includes seasonal, temporary, internships and on-call employees. Total of 6.87 FTE.

² Adjustment of .5 FTE costs to Materials and Services for Right of Way contracting needs.

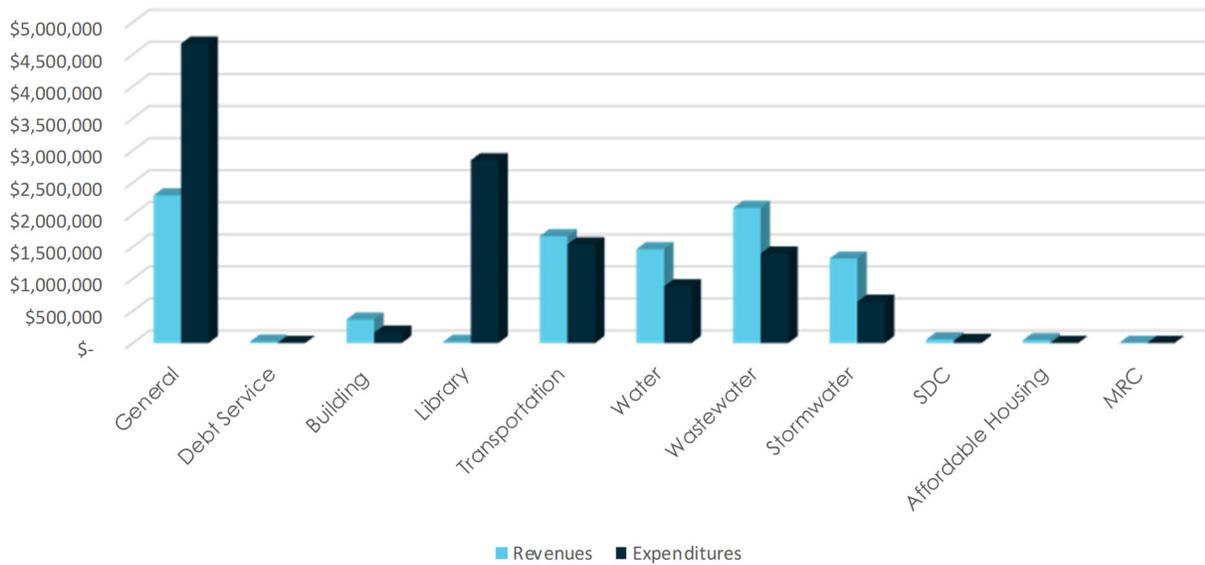


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ALL CITY FUNDS

	Beginning Fund Balance as of July 1, 2019	Year-to-Date through September 30, 2019		Ending Fund Balance as of September 30, 2019	Change in Fund Balance
		Revenues	Expenditures		
General Fund	\$ 9,211,633	\$ 2,301,538	\$ 4,668,309	\$ 6,844,862	(2,366,771)
Debt Service Fund	363,030	20,448	-	383,478	20,448
Building Fund	2,110,641	367,242	162,653	2,315,230	204,589
Library Fund	5,107,463	19,478	2,850,073	2,276,868	(2,830,595)
Transportation Fund	21,960,645	1,664,910	1,538,123	22,087,432	126,787
Water Fund	4,916,887	1,461,715	884,576	5,494,026	577,139
Wastewater Fund	4,792,142	2,105,744	1,393,488	5,504,398	712,256
Stormwater Fund	4,902,464	1,316,063	643,144	5,575,383	672,919
System Development Fund	2,030,911	55,026	34,403	2,051,534	20,623
Affordable Housing Fund	306,106	45,073	-	351,179	45,073
MRC - Urban Renewal Fund	270,949	2,952	-	273,901	2,952
Total ALL Funds	\$ 55,972,871	\$ 9,360,189	\$ 12,174,769	\$ 53,158,291	\$ (2,814,580)

Revenue & Expenditures - 1st Quarter



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GENERAL FUND

Through the 1st Quarter Ended September 30, 2019								% of Flexible Budget	NOTES
	Amended Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget			
REVENUE									
Property taxes	\$ 15,753,000	7,876,500	\$ 7,845,326	\$ 60,693	\$ 7,906,019	\$ 29,519	100%	1	
Franchise fees	4,572,000	2,286,000	2,346,421	86	2,346,507	60,507	103%	2	
Intergovernmental	2,667,000	1,659,500	1,269,385	132,408	1,401,793	(257,707)	84%		
Fines and forfeitures	1,582,000	971,500	811,635	240,428	1,052,063	80,563	108%		
Licenses and permits	1,528,000	879,150	571,387	72,274	643,661	(235,489)	73%		
Investment earnings	600,000	375,000	410,644	110,719	521,363	146,363	139%	3	
Miscellaneous	190,000	196,250	254,732	51,680	306,412	110,162	156%	4	
Total Operating Revenues	26,892,000	14,243,900	13,509,530	668,288	14,177,818	(66,082)	100%		
Other Financing Sources									
Transfers in	12,896,000	7,996,250	6,363,000	1,633,250	7,996,250	-	100%		
Total Transfers	12,896,000	7,996,250	6,363,000	1,633,250	7,996,250	-	100%		
TOTAL REVENUES	39,788,000	22,240,150	19,872,530	2,301,538	22,174,068	(66,082)	200%		
EXPENDITURES									
City Council	264,000	168,750	102,387	26,404	128,791	(39,959)	76%		
City Manager	2,292,000	1,488,750	1,122,158	300,467	1,422,625	(66,125)	96%		
City Attorney	524,000	318,500	201,268	46,538	247,806	(70,694)	78%		
Community Development	2,242,000	1,307,000	814,695	129,217	943,912	(363,088)	72%	5	
Public Works Administration	1,732,000	1,075,000	815,045	199,748	1,014,793	(60,207)	94%		
Engineering Services	2,990,000	1,873,750	1,028,272	374,837	1,403,109	(470,641)	75%	6	
Facilities Management	3,140,000	2,025,500	1,086,361	190,267	1,276,628	(748,872)	63%	7	
Finance	2,629,000	1,565,500	1,126,495	324,210	1,450,705	(114,795)	93%		
Fleet Services	1,264,000	783,250	592,338	130,628	722,966	(60,284)	92%		
Human Resources	727,000	439,000	335,000	88,855	423,855	(15,145)	97%		
Information Technology	2,583,000	1,635,750	1,226,180	439,360	1,665,540	29,790	102%	8	
Municipal Court	725,000	444,500	312,973	84,296	397,269	(47,231)	89%		
Planning Services	1,803,000	1,111,500	807,563	181,559	989,122	(122,378)	89%		
Code Enforcement	457,000	272,500	173,501	53,606	227,107	(45,393)	83%		
Office of the City Recorder	829,000	507,250	363,381	93,147	456,528	(50,722)	90%		
Police Department	14,928,000	9,106,750	6,977,187	1,604,636	8,581,823	(524,927)	94%	9	
PEG	160,000	126,250	29,801	710	30,511	(95,739)	24%		
Non-Departmental	1,785,000	1,100,250	1,143,992	399,824	1,543,816	443,566	140%	10	
TOTAL EXPENDITURES	41,074,000	25,349,750	18,258,597	4,668,309	22,926,906	(2,422,844)	90%		
Revenue over (under) expenditures	(1,286,000)	(3,109,600)	1,613,933	(2,366,771)	(752,838)	2,356,762			
FUND BALANCE - Beginning	6,513,000	6,513,000	7,552,472	9,211,633	9,241,520	2,698,633			
FUND BALANCE - Ending	\$ 5,227,000	\$ 3,403,400	\$ 9,211,633	\$ 6,844,862	\$ 8,488,682	\$ 5,055,395			

Notes are on located on the next page.

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GENERAL FUND, continued

EXPENDITURES BY TYPE:	Through the 1st Quarter Ended September 30, 2019							% of Flexible Budget
	Amended Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget		
Personnel services	\$ 28,278,000	\$ 17,245,750	\$ 12,681,718	\$ 3,356,838	\$ 16,038,556	\$ (1,207,194)	93%	
Materials and services	10,153,000	6,359,500	4,737,962	1,311,370	6,049,332	(310,168)	95%	
Capital outlay	1,771,000	1,208,500	417,158	101	417,259	(791,241)	35%	
Debt service	872,000	536,000	421,759	-	421,759	(114,241)	0%	
	\$ 41,074,000	\$ 25,349,750	\$ 18,258,597	\$ 4,668,309	\$ 22,926,906	\$ (2,422,844)	90%	

GENERAL FUND NOTES:

Revenue

1. Property taxes are received in arrears and the next payment will be in November.
2. Franchise fees are like property taxes where payments are received in arrears and accruals are posted the prior fiscal year. The accrual was \$441,000.
3. Average interest earned by the Local Government Investment Pool (LGIP) reduced from 2.75% to 2.45% during the quarter.
4. Miscellaneous revenue includes the SAIF dividend and Carefree Sundays sponsors.

Expenditures

5. Community Development includes vacancies in positions in addition to capital projects such as Milwaukee Bay Park (\$250,000) not spent.
6. Engineering Services had savings due to earlier position vacancies.
7. Facilities Management has capital projects currently on hold due to the upcoming building.
8. Information Technology pays for maintenance contracts in the beginning of the fiscal year.
9. Police Department is under budget due to vehicle purchase not yet occurred, some vacancies and lower overtime costs in the quarter.
10. Non-departmental includes liability insurance premiums paid in the beginning of the fiscal year.

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GENERAL FUND, continued

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited		FY17/FY18	FY18/FY19	FY19/FY20
			FY 2019	FY 2020			
REVENUE							
Property taxes	\$ 18,789	\$ 62,234	\$ 248,340	\$ 60,693	231%	299%	-309%
Franchise fees	-	1,091	11,165	86	0%	923%	-12883%
Intergovernmental	252,310	184,289	193,268	132,408	-27%	5%	-46%
Fines and forfeitures	257,519	251,375	227,290	240,428	-2%	-10%	5%
Licenses and permits	85,397	73,054	84,950	72,274	-14%	16%	-18%
Investment earnings	11,309	60,325	110,559	110,719	433%	83%	0%
Miscellaneous	66,330	35,291	82,089	51,680	-47%	133%	-59%
Total Operating Revenues	691,654	667,659	957,661	668,288	-3%	43%	-43%
Other Financing Sources							
Transfers	1,290,000	1,355,000	1,590,750	1,633,250	5%	17%	3%
TOTAL REVENUES	1,981,654	2,022,659	2,548,411	2,301,538	2%	61%	-11%
EXPENDITURES							
City Council	21,462	41,007	25,336	26,404	91%	-38%	4%
City Manager	249,492	245,348	244,517	300,467	-2%	0%	19%
City Attorney	-	-	23,382	46,538	0%	0%	50%
Community Development	135,688	220,746	177,992	129,217	63%	-19%	-38%
Public Works Administration	157,270	182,487	182,907	199,748	16%	0%	8%
Engineering Services	146,283	194,683	251,191	374,837	33%	29%	33%
Facilities Management	161,311	210,273	209,408	190,267	30%	0%	-10%
Finance	241,769	283,282	350,204	324,210	17%	24%	-8%
Fleet Services	126,268	134,436	143,815	130,628	6%	7%	-10%
Human Resources	87,074	94,398	92,856	88,855	8%	-2%	-5%
Information Technology	354,520	406,836	337,115	439,360	15%	-17%	23%
Municipal Court	80,665	88,977	75,530	84,296	10%	-15%	10%
Planning Services	155,130	162,580	185,130	181,559	5%	14%	-2%
Code Enforcement	39,147	37,794	39,433	53,606	-3%	4%	26%
Office of the City Recorder	105,008	81,502	79,841	93,147	-22%	-2%	14%
Police Department*	1,293,665	1,343,988	1,579,440	1,604,636	4%	18%	2%
PEG**	7,620	9,212	9,175	710	21%	0%	-1193%
Non-Departmental	341,100	383,403	389,628	399,824	12%	2%	3%
TOTAL EXPENDITURES	3,703,472	4,120,952	4,396,900	4,668,309	11%	7%	6%
Revenue over (under) expenditures	\$ (1,721,818)	\$ (2,098,293)	\$ (1,848,489)	\$ (2,366,771)	22%	-12%	22%
EXPENDITURES BY TYPE:							
Personnel services	\$ 2,906,821	\$ 2,786,918	\$ 3,115,541	\$ 3,356,838	-4%	12%	7%
Materials and services	776,266	1,245,772	1,245,665	1,311,370	60%	0%	5%
Capital outlay	16,516	84,392	35,694	101	411%	-58%	-35255%
Debt service	3,870	3,870	-	-	0%	-100%	0%
	\$ 3,703,472	\$ 4,120,952	\$ 4,396,900	\$ 4,668,309	11%	7%	6%

* Police Department was split into three departments prior to FY 2018.

** PEG is an acronym for Public, Educational, Government.

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DEBT SERVICE FUND

	Through the 1st Quarter Ended September 30, 2019							% of Flexible Budget
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget		
REVENUE								
Property taxes	\$ 1,713,000	\$ 856,500	\$ 840,738	\$ 4,058	\$ 844,796	\$ (11,704)	99%	
Intergovernmental	172,000	106,000	84,250	13,800	98,050	(7,950)	93%	
Investment earnings	-	-	11,628	2,590	14,218	14,218	0%	
Total Operating Revenues	1,885,000	962,500	936,616	20,448	957,064	(5,436)	99%	
TOTAL REVENUES	1,885,000	962,500	936,616	20,448	957,064	(5,436)	99%	
EXPENDITURES								
Debt Service	1,887,000	1,179,000	942,305	-	942,305	(236,695)	0%	
TOTAL EXPENDITURES	1,887,000	1,179,000	942,305	-	942,305	(236,695)	0%	
Revenue over (under) expenditures	(2,000)	(216,500)	(5,689)	20,448	14,759	231,259		
FUND BALANCE - Beginning	399,000	399,000	368,719	363,030	363,030	(35,970)		
FUND BALANCE - Ending	\$ 397,000	\$ 182,500	\$ 363,030	\$ 383,478	\$ 377,789	\$ 195,289		

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY17/FY18	FY18/FY19	FY19/FY20
REVENUE							
Property taxes	\$ -	\$ 5,408	\$ 7,615	\$ 4,058	0%	41%	-88%
Intergovernmental	-	-	-	13,800	0%	0%	0%
Investment earnings	-	658	1,919	2,590	0%	192%	26%
Total Operating Revenues	-	6,066	9,534	20,448	0%	57%	53%
Other Financing Sources							
Proceeds from Issuance of Debt	9,480,005	-	-	-	-100%	0%	0%
TOTAL REVENUES	9,480,005	6,066	9,534	20,448	-100%	57%	53%
EXPENDITURES							
Debt Service	-	-	-	-	-200%	57%	53%
TOTAL EXPENDITURES	-	-	-	-	0%	0%	0%
Revenue over (under) expenditures	\$ 9,480,005	\$ 6,066	\$ 9,534	\$ 20,448	0%	0%	0%

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BUILDING INSPECTIONS FUND

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget	NOTES
	Amended Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget		
REVENUE								
Fees and Charges	\$ 2,014,000	\$ 1,308,970	\$ 1,900,556	\$ 349,788	\$ 2,250,344	\$ 941,374	172%	1
Intergovernmental	7,000	4,780	3,086	1,031	4,117	(663)	86%	2
Investment earnings	24,000	11,250	32,501	15,871	48,372	37,122	430%	3
Miscellaneous	12,000	7,500	865	552	1,417	(6,083)	19%	
TOTAL REVENUES	2,057,000	1,332,500	1,937,008	367,242	2,304,250	971,750	173%	
EXPENDITURES								
Personnel services	736,000	437,500	336,289	98,917	435,206	(2,294)	99%	
Materials and services	344,000	177,500	211,783	8,986	220,769	43,269	124%	
Transfers	438,000	273,750	219,000	54,750	273,750	-	100%	
TOTAL EXPENDITURES	1,518,000	888,750	767,072	162,653	929,725	40,975	105%	
Revenue over (under) expenditures	539,000	443,750	1,169,936	204,589	1,374,525	930,775		
FUND BALANCE - Beginning	712,000	448,560	940,705	2,110,641	2,013,200	1,662,081		
FUND BALANCE - Ending	\$ 1,251,000	\$ 892,310	\$ 2,110,641	\$ 2,315,230	\$ 3,387,725	\$ 2,592,856		

NOTES:

1. Increased fees and charges are related to new residential and commercial developments.
2. Increase in construction corresponds to an increase in Metro Excise revenue.
3. FY 2020 interest rate was reduced from 2.75% to 2.45%.

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY17/FY18	FY18/FY19	FY19/FY20
REVENUE							
Fees and Charges	\$ 136,668	\$ 130,236	\$ 772,658	\$ 349,788	-5%	493%	-121%
Intergovernmental	292	259	1,784	1,031	-11%	589%	-73%
Investment earnings	-	910	7,603	15,871	0%	735%	52%
Miscellaneous	136	-	91	552	-100%	0%	84%
TOTAL REVENUES	137,096	131,405	782,136	367,242	0%	0%	0%
EXPENDITURES							
Personnel services	63,710	65,854	68,253	98,917	3%	4%	31%
Materials and services	7,853	17,446	48,340	8,986	122%	177%	-438%
Transfers	30,000	30,000	54,750	54,750	0%	83%	0%
TOTAL EXPENDITURES	101,563	113,300	171,343	162,653	12%	51%	-5%
Revenue over (under) expenditures	\$ 35,533	\$ 18,105	\$ 610,793	\$ 204,589	-49%	3274%	-199%

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LIBRARY FUND

Through the 1st Quarter Ended September 30, 2019

	Amended Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	% of Flexible Budget	NOTES
REVENUE								
Property taxes (General Fund)	\$ 1,664,000	\$ 832,000	\$ 806,002	\$ 3,944	\$ 809,946	\$ (22,054)	97%	
Intergovernmental	3,540,000	2,141,700	1,950,713	-	1,950,713	(190,987)	91%	
Intergovernmental - capital/donations	681,000	544,800	-	-	-	(544,800)	0%	
Fines	100,000	62,500	31,365	7,249	38,614	(23,886)	62%	1
Investment earnings	100,000	81,250	164,737	316	165,053	83,803	203%	2
Miscellaneous	31,000	19,000	6,082	7,969	14,051	(4,949)	74%	
Total Operating Revenues	6,116,000	3,681,250	2,958,899	19,478	2,978,377	(702,873)	81%	
Other Financing Sources								
Transfers	311,000	-	311,000	-	311,000	311,000	0%	
TOTAL REVENUES	6,427,000	3,681,250	3,269,899	19,478	3,289,377	(391,873)	89%	
EXPENDITURES								
Personnel services	3,442,000	2,101,750	1,647,178	426,733	2,073,911	(27,839)	99%	
Materials and services	897,000	595,800	462,940	74,378	537,318	(58,482)	90%	
Capital outlay	10,735,000	8,588,000	5,746,242	2,173,712	7,919,954	(668,046)	92%	
Transfers	1,365,000	839,250	664,000	175,250	839,250	-	100%	
TOTAL EXPENDITURES	16,439,000	12,124,800	8,520,360	2,850,073	11,370,433	(754,367)	94%	
Revenue over (under) expenditures	(10,012,000)	(8,443,550)	(5,250,461)	(2,830,595)	(8,081,056)	362,494		
FUND BALANCE - Beginning	10,384,000	6,541,920	10,357,924	5,107,463	5,107,463	(1,434,457)		
FUND BALANCE - Ending	\$ 372,000	\$ (1,901,630)	\$ 5,107,463	\$ 2,276,868	\$ (2,973,593)	\$ (1,071,963)		

NOTES:

1. Library fines are less than anticipated.
2. Average interest earned by the Local Government Investment Pool (LGIP) reduced from 2.75% to 2.45% during this quarter. Due to the construction of the new Library, the interest earned is less as the cash is spent towards the project.

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY 17/FY 18	FY 18/FY 19	FY 19/FY 20
REVENUE							
Property taxes (General Fund)	\$ -	\$ 4,383	\$ 6,461	\$ 3,944	0%	47%	-64%
Intergovernmental	-	-	3,000	-	0%	0%	0%
Intergovernmental - capital	-	1,000,000	-	-	0%	-100%	0%
Fines	13,628	11,157	10,135	7,249	-18%	-9%	-40%
Investment earnings	-	26,736	52,156	316	0%	95%	-16405%
Miscellaneous	1,436	2,836	552	7,969	97%	-81%	93%
Proceeds from issuance of debt	-	-	-	-	0%	0%	0%
Total Operating Revenues	15,064	1,045,112	72,304	19,478	-18%	-47%	-16416%
TOTAL REVENUES	15,064	1,045,112	72,304	19,478	-18%	-47%	-16416%
EXPENDITURES							
Personnel services	408,131	432,289	400,966	426,733	6%	-7%	6%
Materials and services	45,110	37,345	40,627	74,378	-17%	9%	45%
Capital outlay	14,617	26,016	64,828	2,173,712	78%	149%	97%
Transfers	180,000	185,000	166,000	175,250	3%	-10%	5%
TOTAL EXPENDITURES	647,858	680,650	672,421	2,850,073	5%	-1%	76%
Revenue over (under) expenditures	\$ (632,794)	\$ 364,462	\$ (600,117)	\$ (2,830,595)	-158%	-265%	79%

**City of Milwaukee
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TRANSPORTATION FUND

Through the 1st Quarter Ended September 30, 2019

	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	% of Flexible Budget	NOTES
REVENUE								
Dedicated to SSMP Program:								
Street maintenance fee	\$ 1,828,000	\$ 1,132,000	875,666	228,931	\$ 1,104,597	\$ (27,403)	98%	
Franchise fees (1.5% privilege tax)	613,000	306,500	311,875	-	311,875	5,375	102%	
Intergovernmental (local gas tax)	764,000	481,320	155,160	12,187	167,347	(313,973)	35%	1
Investment earnings	-	-	170,161	101,013	271,174	271,174	100%	
Proceeds from debt	-	-	6,499,899	-	6,499,899	6,499,899	100%	
Total SSMP Program	3,205,000	1,919,820	8,012,761	342,131	8,354,892	6,435,072	435%	
Dedicated SAFE program:								
Safe Access fee	2,084,000	1,290,500	1,050,981	271,795	1,322,776	32,276	103%	
Intergovernmental	986,000	986,000	327,468	392,348	719,816	(266,184)	73%	2
Investment earnings	-	-	232,100	139,818	371,918	371,918	0%	
Proceeds from debt	-	-	10,179,714	-	10,179,714	10,179,714	0%	
Total SAFE Program	3,070,000	2,276,500	11,790,263	803,961	12,594,224	10,317,724	553%	
Dedicated State Gas Tax program:								
Intergovernmental - State Gas Tax	2,442,000	1,530,750	1,601,159	141,795	1,742,954	212,204	114%	
Intergovernmental - other	346,000	259,000	22,397	15,027	37,424	(221,576)	14%	
Franchise Fees (from utility funds)	1,999,000	1,224,250	966,000	258,250	1,224,250	-	73%	
Investment earnings	-	-	133,474	72,176	205,650	205,650	0%	
FILOC revenue	-	-	1,736	434	2,170	2,170	0%	
Proceeds from debt	-	-	3,962,048	-	3,962,048	3,962,048	0%	
Miscellaneous	165,000	108,750	194,217	31,136	225,353	116,603	207%	
Total State Gas Tax Program	4,952,000	3,122,750	6,881,031	518,818	7,399,849	4,277,099	237%	
Total Operating Revenues	11,227,000	7,319,070	26,684,055	1,664,910	28,348,965	21,029,895	360%	
TOTAL REVENUES	11,227,000	7,319,070	26,684,055	1,664,910	28,348,965	21,029,895	360%	
EXPENDITURES								
Personnel services	1,119,000	681,750	520,709	157,316	678,025	(3,725)	99%	
Materials and services	1,092,000	618,500	472,027	131,045	603,072	(15,428)	98%	
Debt service	3,700,000	462,500	1,995,576	-	1,995,576	1,533,076	431%	
Capital outlay	17,061,000	12,181,500	4,251,755	771,262	5,023,017	(7,158,483)	41%	3
Transfers	3,849,000	2,413,500	1,935,000	478,500	2,413,500	-	100%	
TOTAL EXPENDITURES	26,821,000	16,357,750	9,175,067	1,538,123	10,713,190	(5,644,560)	65%	
Revenue over (under) expenditures	(15,594,000)	(9,038,680)	17,508,988	126,787	17,635,775	26,674,455		
FUND BALANCE - Beginning	25,149,000	15,843,870	4,447,806	21,960,645	21,963,746	6,116,775		
FUND BALANCE - Ending	\$ 9,555,000	\$ 6,805,190	\$ 21,960,645	\$ 22,087,432	\$ 39,599,521	\$ 32,791,230		

NOTES:

- Interest revenue primarily due to bond proceeds.
- Transportation Bond proceeds of \$20,641,661 occurred in FY 2019. Interest rates vary by year between 3.5 percent and 5 percent.
- Projects slated for FY 2020 have not yet been completed. Total obligated funds (see next page) and expenditures to date are 89% of the flexible budget.

City of Milwaukie
Quarterly Financial Report
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TRANSPORTATION FUND, continued

OBLIGATED FUNDS	Remaining Contract Amount	NOTES
SSMP - South Downtown Improvements	\$ 45,514	
SSMP - Paving (22nd Ave & River Rd)	69,801	
SAFE - Linwood Ave - Safe Routes to School (design)	261,641	
SAFE - Home Ave ROW Topographical Survey	8,408	
SAFE - Kronberg Park Trail (Design & Construction)	1,261,833	
SAFE Program - Public Info/Engagement	127,917	
SAFE - 22nd Ave & River Rd	135,052	
State Gas Tax - Traffic Control Plans	692	
State Gas Tax - Linwood Ave - Safe Routes to School	107,846	
State Gas Tax - South Downtown Improvements	1,762,404	
Total Obligated Funds	\$ 3,781,108	3

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY17/FY18	FY18/FY19	FY19/FY20
REVENUE							
Dedicated to SSMP Program:							
Street maintenance fee	\$ 156,470	\$ 189,769	\$ 221,028	\$ 228,931	21%	16%	3%
Franchise fees (1.5% privilege tax)	29,718	-	-	-	-100%	0%	0%
Intergovernmental (local gas tax)	-	29,667	13,859	12,187	0%	-53%	-14%
Investment earnings	-	5,037	18,241	101,013	0%	262%	82%
Proceeds from debt	-	-	6,499,899	-	0%	0%	-100%
Miscellaneous	-	-	-	-	0%	0%	0%
Fee in lieu of construction	-	-	-	-	0%	0%	0%
Total SSMP Program	186,188	224,473	6,753,027	342,131	-79%	225%	-28%
Dedicated SAFE program:							
Safe Access fee	-	229,446	262,975	271,795	0%	15%	3%
Intergovernmental	-	-	-	392,348	0%	0%	0%
Investment earnings	-	753	19,371	139,818	0%	2473%	86%
Proceeds from debt	-	-	10,179,714	-	0%	0%	-100%
Total SAFE Program	-	230,199	10,462,060	803,961	0%	2487%	-11%
Dedicated State Gas Tax program:							
Intergovernmental - State Gas Tax	195,983	210,579	242,401	141,795	7%	15%	-71%
Intergovernmental - other	-	356,121	-	15,027	0%	-100%	0%
Franchise Fees (from utility funds)	202,000	215,250	241,500	258,250	7%	12%	6%
Investment earnings	-	3,293	16,224	72,176	0%	393%	78%
FILOC revenue	-	-	434	434	0%	0%	0%
Proceeds from debt	-	-	3,962,048	-	0%	0%	-100%
Miscellaneous	2,436	248	9,916	31,136	-90%	3898%	68%
Total State Gas Tax Program	400,419	785,491	4,472,523	518,818	-76%	4218%	-19%
TOTAL REVENUES	586,607	1,240,163	4,472,523	1,664,910	-155%	6931%	-58%
EXPENDITURES							
Personnel services	118,889	102,082	122,174	157,316	-14%	20%	22%
Materials and services	74,887	86,289	121,361	131,045	15%	41%	7%
Debt service	-	-	-	-	0%	0%	0%
Capital outlay	-	319,860	2,182	771,262	0%	-99%	100%
Transfers	272,500	300,000	483,750	478,500	10%	61%	-1%
TOTAL EXPENDITURES	466,276	808,231	729,467	1,538,123	73%	-10%	53%
Revenue over (under) expenditures	\$ 120,331	\$ 431,932	\$ 3,743,056	\$ 126,787	259%	767%	-2852%

City of Milwaukie
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WATER FUND

Through the 1st Quarter Ended September 30, 2019								% of Flexible Budget	NOTES
Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget				
REVENUE									
Fees and charges	\$ 9,398,000	\$ 5,873,750	\$ 4,515,650	\$ 1,412,643	\$ 5,928,293	\$ 54,543	101%		
Investment earnings	84,000	-	128,066	35,376	163,442	163,442	0%	1	
Miscellaneous	16,000	62,500	36,520	13,696	50,216	(12,284)	80%		
Total Operating Revenues	9,498,000	5,936,250	4,680,236	1,461,715	6,141,951	205,701	25%		
TOTAL REVENUES	9,498,000	5,936,250	4,680,236	1,461,715	6,141,951	205,701	103%		
EXPENDITURES									
Personnel services	1,729,000	1,056,250	770,428	178,544	948,972	(107,278)	90%		
Materials and services	1,778,000	1,112,750	883,767	168,520	1,052,287	(60,463)	95%		
Capital outlay	4,276,000	2,879,500	791,557	225,262	1,016,819	(1,862,681)	35%	2	
Transfers	2,450,000	1,513,250	1,201,000	312,250	1,513,250	-	100%		
TOTAL EXPENDITURES	10,233,000	6,561,750	3,646,752	884,576	4,531,328	(2,030,422)	69%		
Revenue over (under) expenditures	(735,000)	(625,500)	1,033,484	577,139	1,610,623	2,236,123			
FUND BALANCE - Beginning	3,766,000	941,500	3,884,343	4,916,887	4,914,779	4,916,887			
FUND BALANCE - Ending	\$ 3,031,000	\$ 316,000	\$ 4,916,887	\$ 5,494,026	\$ 6,525,402	\$ 7,153,010			
CASH FROM OPERATIONS									
Revenue*	\$ 9,498,000	\$ 5,936,250	\$ 4,680,236	\$ 1,461,715	\$ 6,141,951	\$ 205,701			
Operating costs**	(5,957,000)	(3,682,250)	(2,855,195)	(659,314)	(3,514,509)	167,741			
Total cash from operations	\$ 3,541,000	\$ 2,254,000	\$ 1,825,041	\$ 802,401	\$ 2,627,442	\$ 373,442			

* Includes interest and misc.

** Operating costs includes personnel services, materials and services, and transfers.

OBLIGATED FUNDS	Remaining Contract Amount	NOTES
SCADA	\$ 55	
Well #2	337,981	
River Rd Pressure Boundary Reconfig	6,478	
South Downtown Improvements	36,235	
Stanley Reservoir (Design)	71,410	
Stanley Reservoir (Seismic Evaluation)	68,152	
Total Obligated Funds	\$ 520,311	2

NOTES:

- Miscellaneous revenue includes cell tower rent and reimbursement.
- Projects slated for FY 2020 have not yet completed. Total obligated funds and expenditures to date are 77% of the flexible budget. This is typically lower in the beginning of fiscal years.

City of Milwaukie
Quarterly Financial Report
First Quarter for Fiscal Year Ending 2020

WATER FUND, continued

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY17/FY18	FY18/FY19	FY19/FY20
REVENUE							
Fees and charges	\$ 1,212,314	\$ 1,474,796	\$ 1,554,250	\$ 1,412,643	22%	5%	-10%
Investment earnings	-	7,989	20,811	35,376	0%	160%	41%
Miscellaneous	18,979	15,951	29,625	13,696	-16%	86%	-116%
TOTAL REVENUES	1,231,293	1,498,736	1,604,686	1,461,715	22%	0%	-10%
EXPENDITURES							
Personnel services	171,266	181,756	192,364	178,544	6%	6%	-8%
Materials and services	161,154	184,188	218,548	168,520	14%	19%	-30%
Capital outlay	-	27,565	41,640	225,262	0%	51%	82%
Transfers	285,000	295,000	300,250	312,250	4%	2%	4%
TOTAL EXPENDITURES	617,420	688,509	752,802	884,576	12%	9%	15%
Revenue over (under) expenditures	\$ 613,873	\$ 810,227	\$ 851,884	\$ 577,139	32%	5%	-48%

**City of Milwaukee
Quarterly Financial Report
First Quarter for Fiscal Year Ending 2020**

WASTEWATER FUND

Through the 1st Quarter Ended September 30, 2019								% of Flexible Budget	NOTES
Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget				
REVENUE									
Fees and charges	\$ 16,293,000	\$ 10,048,500	\$ 7,881,311	\$ 2,018,854	\$ 9,900,165	\$ (148,335)	99%		
Proceeds from reimbursement district	86,000	62,500	115,691	46,139	161,830	99,330	259%	1	
Investment earnings	100,000	-	137,245	39,335	176,580	176,580	100%		
Miscellaneous	27,000	70,250	4,149	1,416	5,565	(64,685)	8%		
TOTAL REVENUES	16,506,000	10,181,250	8,138,396	2,105,744	10,244,140	62,890	101%		
EXPENDITURES									
Personnel services	960,000	586,500	472,932	132,965	605,897	19,397	103%		
Materials and services	10,856,000	6,735,500	5,300,808	934,978	6,235,786	(499,714)	93%		
Capital outlay	2,670,000	1,837,500	1,243,233	1,816	1,245,049	(592,451)	68%	2	
Debt service	204,000	127,500	102,487	48,229	150,716	23,216	118%	3	
Transfers	2,150,000	1,323,500	1,048,000	275,500	1,323,500	-	100%		
TOTAL EXPENDITURES	16,840,000	10,610,500	8,167,460	1,393,488	9,560,948	(1,049,552)	90%		
Revenue over (under) expenditures	(334,000)	(429,250)	(29,064)	712,256	683,192	1,112,442			
FUND BALANCE - Beginning	4,361,000	1,090,250	4,811,427	4,792,142	4,807,364	3,701,892			
FUND BALANCE - Ending	\$ 4,027,000	\$ 661,000	\$ 4,792,142	\$ 5,504,398	\$ 5,490,556	\$ 4,814,334			
CASH FROM OPERATIONS									
Revenue*	\$ 16,506,000	\$ 10,181,250	\$ 8,138,396	\$ 2,105,744	\$ 10,244,140	\$ 62,890			
Operating costs**	(13,966,000)	(8,645,500)	(6,821,740)	(1,343,443)	(8,165,183)	480,317			
Total cash from operations	\$ 2,540,000	\$ 1,535,750	\$ 1,316,656	\$ 762,301	\$ 2,078,957	\$ 543,207			

* Includes interest and misc.

** Operating costs includes personnel services, materials and services, and transfers.

OBLIGATED FUNDS	Remaining Contract Amount	NOTES
SCADA	\$ 56	
2019 SSMP Paving	7,330	
Total Obligated Funds	\$ 7,386	2

NOTES:

1. Payments received by reimbursement districts (NESE) and SDC reimbursement fees for construction.
2. Total obligated funds and expenditures to date are 90% of the flexible budget.
3. Payments on debt occur semi-annually; September and March.

City of Milwaukie
Quarterly Financial Report
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WASTEWATER FUND, continued

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited		FY 17/FY 18	FY 18/FY 19	FY 19/FY 20
			FY 2019	FY 2020			
REVENUE							
Fees and charges	\$ 1,973,762	\$ 2,049,302	\$ 2,062,592	\$ 2,018,854	4%	1%	-2%
Proceeds from reimbursement district	16,594	16,398	44,124	46,139	-1%	169%	4%
Investment earnings	-	10,447	29,745	39,335	0%	185%	24%
Miscellaneous	147	-	195	1,416	-100%	0%	86%
TOTAL REVENUES	1,990,503	2,076,147	2,136,656	2,105,744	0%	3%	-1%
EXPENDITURES							
Personnel services	101,420	103,498	109,394	132,965	2%	6%	18%
Materials and services	830,510	852,635	892,475	934,978	3%	5%	5%
Capital outlay	9,957	27,565	8,076	1,816	177%	-71%	-345%
Debt service	48,229	48,229	48,229	48,229	0%	0%	0%
Transfers	267,500	280,000	262,000	275,500	5%	-6%	5%
	-	-	-	-			
TOTAL EXPENDITURES	1,257,616	1,311,927	1,320,174	1,393,488	4%	1%	5%
Revenue over (under) expenditures	\$ 732,887	\$ 764,220	\$ 816,482	\$ 712,256	4%	7%	-15%

**City of Milwaukee
Quarterly Financial Report
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STORMWATER FUND

Through the 1st Quarter Ended September 30, 2019

	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	% of Flexible Budget	NOTES
REVENUE								
Fees and charges	\$ 9,353,000	\$ 5,615,750	\$ 4,326,295	\$ 1,238,424	\$ 5,564,719	\$ (51,031)	99%	
FILOC (TriMet)	120,000	30,000	-	-	-	(30,000)	0%	
Intergovernmental	-	-	-	35,741	35,741	35,741	0%	
Investment earnings	108,000	67,500	111,493	36,431	147,924	80,424	0%	
Miscellaneous	133,000	82,750	28,955	5,467	34,422	(48,328)	42%	
TOTAL REVENUES	9,714,000	5,796,000	4,466,743	1,316,063	5,782,806	(13,194)	100%	
EXPENDITURES								
Personnel services	1,624,000	989,500	706,197	180,269	886,466	(103,034)	90%	
Materials and services	1,211,000	302,750	485,833	124,051	609,884	307,134	201%	
Capital outlay	7,204,000	1,801,000	1,400,306	1,824	1,402,130	(398,870)	78%	1
Transfers	2,644,000	1,633,000	1,296,000	337,000	1,633,000	-	100%	
TOTAL EXPENDITURES	12,683,000	4,726,250	3,888,336	643,144	4,531,480	(194,770)	96%	
Revenue over (under) expenditures	(2,969,000)	1,069,750	578,407	672,919	1,251,326	181,576		
FUND BALANCE - Beginning	4,069,000	-	4,323,240	4,902,464	4,913,302	4,902,464		
FUND BALANCE - Ending	\$ 1,100,000	\$ 1,069,750	\$ 4,902,464	\$ 5,575,383	\$ 6,164,628	\$ 5,084,040		
CASH FROM OPERATIONS								
Revenue*	\$ 9,714,000	\$ 5,796,000	\$ 4,466,743	\$ 1,316,063	\$ 5,782,806	\$ (13,194)		
Operating costs**	(5,479,000)	(2,925,250)	(2,488,030)	(641,320)	(3,129,350)	(204,100)		
Total cash from operations	\$ 4,235,000	\$ 2,870,750	\$ 1,978,713	\$ 674,743	\$ 2,653,456	\$ (217,294)		

* Includes interest and miscellaneous.

** Operating costs includes personnel services, materials and services, and transfers.

OBLIGATED FUNDS	Remaining Contract Amount	NOTES
Meek Street Installation (Design)	\$ 84,437	
South Downtown Improvements	145,253	
Washington St Pipe Replacement (Design)	205,619	
Linwood Ave - Safe Routes to School	162,075	
Total Obligated Funds	\$ 597,384	1

NOTES:

- Projects slated for FY 2020 are in progress. Total obligated funds and expenditures to date are 109% of the flexible budget.

**City of Milwaukie
Quarterly Financial Report
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STORMWATER FUND, continued

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2020	FY17/FY18	FY18/FY19	FY19/FY20
REVENUE							
Fees and charges	\$ 837,728	\$ 955,788	\$ 1,082,601	\$ 1,238,424	14%	13%	13%
Investment earnings	-	10,050	22,538	36,431	0%	124%	38%
Miscellaneous	2,894	3,697	5,981	5,467	28%	62%	-9%
TOTAL REVENUES	840,622	969,535	1,111,120	1,280,322	0%	15%	13%
EXPENDITURES							
Personnel services	145,434	157,224	173,690	180,269	8%	10%	4%
Materials and services	88,548	96,248	98,872	124,051	9%	3%	20%
Capital outlay	7,614	266,255	118,034	1,824	3397%	-56%	-6371%
Transfers	255,000	265,000	324,000	337,000	4%	22%	4%
	-	-	-	-			
TOTAL EXPENDITURES	496,596	784,727	714,596	643,144	58%	-9%	-11%
Revenue over (under) expenditures	\$ 344,026	\$ 184,808	\$ 396,524	\$ 637,178	-46%	115%	38%

**City of Milwaukee
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SYSTEM DEVELOPMENT CHARGES FUND - SUMMARY

Through the 1st Quarter Ended September 30, 2019

	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	% of Flexible Budget	NOTES
REVENUE								
System development charges	\$ 1,409,000	\$ 1,019,750	\$ 492,944	\$ 41,560	\$ 534,504	\$ (485,246)	52%	
Investment earnings	-	-	33,148	13,266	46,414	46,414	0%	
Miscellaneous	6,000	3,750	20,152	200	20,352	16,602	543%	
TOTAL REVENUES	1,415,000	1,023,500	546,244	55,026	601,270	(422,230)	0%	
EXPENDITURES								
Capital outlay	1,332,000	824,250	44,534	34,403	78,937	(745,313)	10%	1
TOTAL EXPENDITURES	1,332,000	824,250	44,534	34,403	78,937	(745,313)	0%	
Revenue over (under) expenditures	83,000	199,250	501,710	20,623	522,333	323,083		
FUND BALANCE - Beginning	1,511,000	951,930	1,529,199	2,030,911	2,033,302	2,608,180		
FUND BALANCE - Ending	\$ 1,594,000	\$ 1,151,180	\$ 2,030,911	\$ 2,051,534	\$ 2,555,635	\$ 2,931,263		

OBLIGATED FUNDS	Remaining Contract Amount	NOTES
Water System Master Plan	\$ 220,220	
Wastewater System Master Plan	306,095	
Total Obligated Funds	\$ 526,315	1

NOTES:

- Projects slated for FY 2020 are in progress. Total obligated funds and expenditures to date are 73% of the flexible budget.

	1st Quarter Actuals				Prior Year Change		
	FY 2017	FY 2018	Unaudited FY 2019	FY 2019	FY 17/FY 18	FY 18/FY 19	FY 19/FY 20
REVENUE							
System development charges	\$ 22,131	\$ 16,241	\$ 163,095	\$ 41,534	-27%	904%	-293%
Investment earnings	-	3,687	8,219	13,266	0%	123%	38%
Miscellaneous	82	88	3,381	200	7%	3742%	-1591%
TOTAL REVENUES	22,213	20,016	174,695	55,000	0%	773%	-218%
EXPENDITURES							
Capital outlay	-	-	-	34,403	0%	0%	0%
TOTAL EXPENDITURES	-	-	-	34,403	0%	0%	0%
Revenue over (under) expenditures	\$ 22,213	\$ 20,016	\$ 174,695	\$ 20,597	-10%	773%	-748%

**City of Milwaukee
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SYSTEM DEVELOPMENT CHARGES FUND – TRANSPORTATION

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	
REVENUE							
System development charges	\$ 1,039,000	\$ 764,500	\$ 336,925	\$ 18,041	\$ 354,966	\$ (409,534)	46%
Investment earnings	-	-	8,287	3,316	11,603	11,603	0%
Miscellaneous	-	-	5,038	50	5,088	5,088	0%
TOTAL REVENUES	1,039,000	764,500	350,250	21,407	371,657	(392,843)	49%
EXPENDITURES							
Capital outlay	437,000	109,250	-	-	-	(109,250)	0%
TOTAL EXPENDITURES	437,000	109,250	-	-	-	(109,250)	-
Revenue over (under) expenditures	602,000	655,250	350,250	21,407	371,657	(283,593)	
FUND BALANCE - Beginning	215,000	135,450	817,000	1,167,250	877,840	1,848,800	
FUND BALANCE - Ending	\$ 817,000	\$ 790,700	\$ 1,167,250	\$ 1,188,657	\$ 1,249,497	\$ 1,565,207	

SYSTEM DEVELOPMENT CHARGES – WATER

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	
REVENUE							
System development charges	\$ 43,000	\$ 28,000	\$ 25,219	\$ 3,198	\$ 28,417	\$ 417	11%
Investment earnings	6,000	3,750	8,287	3,316	11,603	7,853	0%
Miscellaneous	-	-	5,038	50	5,088	5,088	0%
TOTAL REVENUES	49,000	31,750	38,544	6,564	45,108	13,358	21%
EXPENDITURES							
Capital outlay	175,000	175,000	16,430	3,534	19,964	(155,036)	0%
TOTAL EXPENDITURES	175,000	175,000	16,430	3,534	19,964	(155,036)	2%
Revenue over (under) expenditures	(126,000)	(143,250)	22,114	3,030	25,144	168,394	
FUND BALANCE - Beginning	198,000	124,740	-	174,517	174,517	49,777	
FUND BALANCE - Ending	\$ 72,000	\$ (18,510)	\$ 22,114	\$ 177,547	\$ 199,661	\$ 218,171	

**City of Milwaukee
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SYSTEM DEVELOPMENT CHARGES FUND - WASTEWATER

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	
REVENUE							
System development charges	\$ 234,000	\$ 147,000	\$ 91,428	\$ 11,772	\$ 103,200	\$ (43,800)	70%
Investment earnings	-	-	8,287	3,317	11,604	11,604	0%
Miscellaneous	-	-	5,038	50	5,088	5,088	0%
TOTAL REVENUES	234,000	147,000	104,753	15,139	119,892	(27,108)	82%
EXPENDITURES							
Capital outlay	540,000	360,000	28,104	30,869	58,973	(301,027)	0%
TOTAL EXPENDITURES	540,000	360,000	28,104	30,869	58,973	(301,027)	16%
Revenue over (under) expenditures	(306,000)	(213,000)	76,649	(15,730)	60,919	273,919	
FUND BALANCE - Beginning	863,000	543,690	1,529,199	775,256	775,256	231,566	
FUND BALANCE - Ending	\$ 557,000	\$ 330,690	\$ 1,624,530	\$ 759,526	\$ 836,175	\$ 505,485	

SYSTEM DEVELOPMENT CHARGES - STORMWATER

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget	
REVENUE							
System development charges	\$ 93,000	\$ 80,250	\$ 39,372	\$ 8,549	\$ 47,921	\$ (32,329)	60%
Investment earnings	-	-	8,287	3,317	11,604	11,604	0%
Miscellaneous	-	-	5,038	50	5,088	5,088	0%
TOTAL REVENUES	93,000	80,250	52,697	11,916	64,613	(15,637)	81%
EXPENDITURES							
Capital outlay	180,000	180,000	-	-	-	(180,000)	0%
TOTAL EXPENDITURES	180,000	180,000	-	-	-	(180,000)	0%
Revenue over (under) expenditures	(87,000)	(99,750)	52,697	11,916	64,613	164,363	
FUND BALANCE - Beginning	235,000	148,050	1,529,199	199,572	199,572	51,522	
FUND BALANCE - Ending	\$ 148,000	\$ 48,300	\$ 1,580,367	\$ 211,488	\$ 264,185	\$ 215,885	

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AFFORDABLE HOUSING FUND

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget	NOTES
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget		
REVENUE								
Construction Excise Tax								
Development Incentives (80% median income)	\$ 144,000	\$ 90,000	\$ 238,479	\$ 4,142	\$ 242,621	\$ 152,621	270%	
Development Incentives (120% median income)	220,000	137,500	2,755	2,606	5,361	(132,139)	4%	
Affordable Housing Programs	100,000	62,500	61,384	33,971	95,355	32,855	153%	
Miscellaneous revenue	-	-	3,487	1,946	5,433	5,433	0%	
Interest Income	-	-	-	2,408	2,408	2,408	0%	
TOTAL REVENUES	464,000	290,000	306,105	45,073	351,178	61,178	121%	
EXPENDITURES								
Materials and services								
Development Incentives (80% median income)	145,000	91,000	-	-	-	(91,000)	0%	
Development Incentives (120% median income)	222,000	139,500	-	-	-	(139,500)	0%	
Affordable Housing Programs	101,000	63,500	-	-	-	(63,500)	0%	
TOTAL EXPENDITURES	468,000	294,000	-	-	-	(294,000)	0%	
Revenue over (under) expenditures	(4,000)	(4,000)	306,105	45,073	351,178	355,178		
FUND BALANCE - Beginning	4,000	2,520	-	306,106	306,106	303,586		
FUND BALANCE - Ending	\$ -	\$ (1,480)	\$ 306,106	\$ 351,179	\$ 657,284	\$ 658,764		

MILWAUKIE REDEVELOPMENT COMMISSION (URA) FUND

	Through the 1st Quarter Ended September 30, 2019						% of Flexible Budget	NOTES
	Biennial Budget	Flexible Budget	Unaudited FY 2019 Actual	FY 2020 Actual	Total Biennium To-Date Actual	Over (Under) Flexible Budget		
REVENUE								
Property taxes	\$ 212,000	\$ 122,250	\$ 171,710	\$ 978	\$ 172,688	\$ 50,438	141%	
Miscellaneous revenue	-	-	207	13	220	220	0%	
Investment earnings	10,000	5,500	3,796	1,961	5,757	257	105%	
TOTAL REVENUES	222,000	127,750	175,713	2,952	178,665	50,915	140%	
EXPENDITURES								
Materials and services	100,000	62,500	-	-	-	(62,500)	0%	
Capital outlay	50,000	31,250	-	-	-	(31,250)	0%	
TOTAL EXPENDITURES	150,000	93,750	-	-	-	(93,750)	0%	
Revenue over (under) expenditures	72,000	34,000	-	2,952	-	144,665		
FUND BALANCE - Beginning	93,000	23,250	95,236	270,949	270,949	342,935		
FUND BALANCE - Ending	\$ 165,000	\$ 57,250	\$ 270,949	\$ 273,901	\$ 270,949	\$ 487,600		



PROJECT STATUS REPORT



**City of Milwaukee
Quarterly Financial Report
First Quarter of FY 2020 - Project Status**

	Project Number	FY 2020 Budget	Total BN Budget	FY20 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
General Fund								
Energy chargers	F34	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	-	Working with PGE and researching bi-directional chargers; commercial grant opportunity from PGE available Fall 2019
JCB Community Development front counter ADA	F35	-	15,000	-	-	15,000	-	
City Hall roof repair	F36	-	20,000	-	5,800	14,200	29%	Complete, remaining \$14k to new city hall
JCB fuel tanks	F42	-	30,000	-	-	30,000	-	Delayed, reallocated to city hall
City Hall council chambers & conference room remodel	E05	-	50,000	-	9,550	40,450	19%	Engineering annex complete, \$35k to city hall
Additional employee office space	F32	-	-	-	45,959	(45,959)	0%	
Engagement space	E05	-	370,000	-	-	370,000	-	\$315k to city hall
Fleet equipment	K05	-	10,000	-	-	10,000	-	
Department vehicles - Facilities	F33	-	45,000	-	7,400	37,600	16%	Nissan Leaf (shared vehicle)
Department vehicles - Police	Z09	150,000	300,000	-	140,095	159,905	47%	
Vehicle technology modernization	I18	-	50,000	-	46,282	3,718	93%	Complete
Electronic ticketing	I19	-	11,000	-	-	11,000	-	In Progress
Plotter replacement	I20	-	15,000	-	13,700	1,300	91%	Complete
Storage area network (SAN) replacment	I17	-	80,000	-	92,050	(12,050)	115%	Complete
Replace PSB security system server	F06	15,000	15,000	-	-	15,000	-	
Replace City Hall boiler	F38	15,000	15,000	-	-	15,000	-	\$15k to city hall
Replace City Hall leaking windows	F39	60,000	60,000	-	-	60,000	-	\$30k to city hall
Repair City Hall tuck pointing and mortar	F40	90,000	90,000	-	-	90,000	-	\$90k to city hall
JCB public works pole barn addition	F41	100,000	100,000	-	-	100,000	-	\$100k to city hall
FEMA HMA program	E04	-	30,000	-	-	30,000	-	
Ledding Library improvement projects	L03	-	681,000	-	-	681,000	-	
Milwaukee Bay park (phase 3)	D23	1,000,000	1,000,000	-	935	999,065	0%	In design phase
Harvey roof replacement	F31	-	-	-	9,409	(9,409)	0%	Complete
Sparrow remnant lot	D36	-	-	-	41,492	(41,492)	0%	
Project unify	F43	-	-	101	3,171	(3,171)	0%	
PEG access equipment	V01	45,000	160,000	-	-	160,000	-	
Total General Fund Capital Projects		\$ 1,475,000	\$ 3,157,000	\$ 101	\$ 415,843	\$ 2,625,824	13%	
Library Fund								
Ledding Library improvement project	L03	\$ 2,504,000	9,742,750	\$ 2,132,520	\$ 7,803,181	\$ 1,939,569	80%	Under construction; GMP approved by council 12/11/18
Total Library Fund Capital Projects		\$ 2,504,000	\$ 9,742,750	\$ 2,132,520	\$ 7,803,181	\$ 1,939,569	80%	

City of Milwaukee
Quarterly Financial Report
First Quarter of FY 2020 - Project Status

Project Number	FY 2020 Budget	Total BN Budget	FY20 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
Transportation Fund							
State Gas Tax							
Department vehicles	T39	\$ 165,000	\$ 265,000	\$ -	\$ 247,679	\$ 17,321	93% Skid steer delivered; paving truck delivered
Park Bridge	D22	-	-	-	296,065	(296,065)	0%
Public works generator	T43	-	-	-	4,691	(4,691)	0% Completed
South downtown traffic control plan	T44	-	-	2,572	88,845	(88,845)	0% Under construction
South downtown plaza	T45	-	-	20,985	76,314	(76,314)	0% CM/CG contract awarded
Sign shop printer	T46	-	15,000	-	-	15,000	-
Downtown public area requirements (PAR)	T47	12,000	1,600,000	-	385,360	1,214,640	24% Under construction
Kellogg Creek bridge	T08	-	428,000	-	-	428,000	- Completed
Main Street crossing improvements	T36	-	217,000	-	348,174	(131,174)	160% Under construction
Linwood Avenue	T48	501,500	677,000	13,711	13,786	663,214	2% In design phase
SSMP paving	S20	-	109,000	-	-	109,000	- Prepare docs for bid
McBrod Avenue	T49	400,000	400,000	-	-	400,000	- In design phase
43rd Avenue / Howe Street / Covell Street	T50	247,200	-	-	-	-	0% Primary design phase
Harvey Street	T51	76,900	-	-	-	-	0% Primary design phase
SAFE program	T40	237,000	-	-	32,281	(32,281)	0% Primary design phase
Ledding Library improvement project SDCs	L03	-	109,000	-	-	109,000	-
Total State Gas Tax Projects		\$ 1,639,600	\$ 3,820,000	\$ 37,268	\$ 1,460,914	\$ 2,326,805	38%
Street Surface Maintenance Program							
SSMP paving	S20	\$ 1,706,100	\$ 4,083,900	\$ 14,029	\$ 14,029	\$ 4,069,871	0%
SSMP crack seal	S14	15,000	30,000	-	-	30,000	-
Downtown public area requirements (PAR)	S21	-	743,800	-	355,224	388,576	48% Awarded for construction
Harvey Street	S22	-	130,200	-	-	130,200	- Primary design
SSMP slurry seal	S17	500,000	500,000	222,152	694,389	(194,389)	139% Slurry Seal Project Completed August 2019. (\$222,152). 6.1 miles of pavement sealed.
McBrod Avenue	S07	464,500	464,500	-	-	464,500	- In design phase
43rd Avenue / Howe Street / Covell Street	S23	30,700	30,700	-	-	30,700	0% Primary design
Total Street Surface Maintenance Program Projects		\$ 2,716,300	\$ 5,983,100	\$ 236,181	\$ 1,063,642	\$ 4,919,458	18%
Safe Access for Everyone (SAFE)							
Accessibility program	A02	\$ 683,300	\$ 858,400	\$ -	\$ 7,306	\$ 851,094	\$ 0 Primary design
Safe public info & engagement	A01	-	-	5,609	65,766	(65,766)	-
SAFE program	A07	1,466,600	2,461,300	61,347	238,905	2,222,395	- Primary design
Kronberg park trail	A08	-	1,277,000	-	512,354	764,646	40% Awarded for construction
Pedestrian bridge emergency replacement	A09	-	-	-	112,280	(112,280)	Completed
Railroad Avenue capacity improvements	A03	-	37,700	-	-	37,700	- Primary design
Harvey Street	A06	-	130,600	-	-	130,600	- Primary design
Sellwood / Madison	T41	-	-	-	455,391	(455,391)	Completed
43rd Avenue / Howe Street / Covell Street	A05	-	209,700	89	89	209,611	\$ 0 Primary design
Linwood Avenue	A04	-	424,500	33,568	35,985	388,515	0% Primary design
Kronberg park trail	D29	-	-	397,200	397,200	(397,200)	0%
Total Safe Access for Everyone Projects		\$ 2,149,900	\$ 5,399,200	\$ 497,813	\$ 1,428,076	\$ 3,971,124	26%
Total Transportation Fund Capital Projects		\$ 6,505,800	\$ 15,202,300	\$ 771,262	\$ 3,952,632	\$ 11,217,387	26%

**City of Milwaukee
Quarterly Financial Report
First Quarter of FY 2020 - Project Status**

	Project Number	FY 2020 Budget	Total BN Budget	FY20 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
Water Fund								
Department vehicles	W42	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000	-	Ordered Hybrid Chrysler Pacifica - Sep 2019
Public works generator	W43	-	-	-	13,522	(13,522)	0%	Completed
Water main condition assessment program	W45	100,000	100,000	-	-	100,000	-	Defer for Stanley reservoir
Equipment purchases	W46	100,000	100,000	-	-	100,000	-	Developing equipment specifications for purchase
SCADA	W44	250,000	250,000	1,816	29,336	220,664	12%	SCADA master plan complete, RFQ for design services solicitation Sept 2019, submittals due 9/25/2019
SAFE program	W50	35,000	49,000	-	-	49,000	-	Primary design
Water well #2 rehabilitation and relocation	W10	-	900,000	208,299	370,107	529,893	41%	Phase 1 Well construction complete Sept 2019, Phase 2 finalizing pump design and Fall 2019 bid
Stanley reservoir	W23	-	1,500,000	7,413	33,171	1,466,829	2%	Tank inspection complete; reservoir in seismic design phase (identified seismic deficiencies related to sloshing reviewing design alternatives.) ; construction is expected Fall 2020 due to painting contractor availability and water demand . Project expected cost
Water well #4	W12	60,000	60,000	-	-	60,000	-	Defer for Stanley reservoir
Water well #7	W15	60,000	60,000	-	-	60,000	-	Defer for Stanley reservoir
McBrod Avenue	W47	800,000	800,000	-	2,497	797,503	0%	In design phase
South downtown improvements	W51	-	-	-	298,145	(298,145)	0%	Completed
River Road pressure boundary reconfiguration	W53	-	-	7,734	7,734	(7,734)	0%	
Water system improvements	W48	417,000	417,000	-	-	417,000	-	
Total Water Fund Capital Projects		\$ 1,862,000	\$ 4,276,000	\$ 225,262	\$ 754,512	\$ 3,521,488	18%	
Wastewater Fund								
Lift station pump replacement	X23	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ 100,000	-	
Riverfront Park Restoration	D23	-	-	-	-	(13,224)	0%	
Department vehicles	X15	-	-	-	23,280	(23,280)	0%	
Public works generator	X20	-	-	-	6,899	(6,899)	0%	
SCADA master plan	X21	125,000	250,000	1,816	29,335	220,665	12%	SCADA master plan complete, RFQ for design services solicitation Sept 2019, submittals due 9/25/2019
Clay pipe replacment program	X10	-	1,085,000	-	923,278	161,722	85%	Completed
Hanna Harvester Street repair	X24	-	40,000	-	-	40,000	-	Upcoming
Milwaukee Bay park bank repair	X22	-	125,000	-	246,912	(121,912)	198%	Completed
Wake Street repair	X25	-	36,000	-	-	36,000	-	Upcoming
29th Avenue repair	X26	-	99,000	-	-	99,000	-	Upcoming
Waverly Heights wastewater system configuration	X27	200,000	200,000	-	-	200,000	-	Upcoming
Mailwell Drive repair	X28	111,000	111,000	-	-	111,000	-	Upcoming
Kent Street repair	X29	103,000	103,000	-	-	103,000	-	Upcoming
17th Avenue repair	X30	49,000	49,000	-	-	49,000	-	Upcoming
42nd Avenue repair	X31	97,000	97,000	-	-	97,000	-	Upcoming
37th Avenue (King Road & Harvey Street) repair	X32	148,000	148,000	-	-	148,000	-	Upcoming
Stubb Street repair	X33	202,000	202,000	-	-	202,000	-	Upcoming
McBrod Avenue	X34	25,000	25,000	-	-	25,000	-	In design phase
Total Wastewater Fund Capital Projects		\$ 1,110,000	\$ 2,670,000	\$ 1,816	\$ 1,229,704	\$ 1,427,072	46%	

**City of Milwaukee
Quarterly Financial Report
First Quarter of FY 2020 - Project Status**

Project Number	FY 2020 Budget	Total BN Budget	FY20 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
Stormwater Fund							
Pennywood detention facility	Y20	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	-
FEMA Acquisition 13001 Rusk Road	E03	-	-	-	19,300	(19,300)	0%
Department vehicles	K04	-	-	-	21,302	(21,302)	0%
Public works generator	Y19	-	-	-	2,484	(2,484)	0% Completed
Greenhouse	Y21	-	17,500	-	10,974	6,526	63% Purchased and installed
Stormwater capital maintenance program	Y22	150,000	300,000	-	51,713	248,287	17%
SAFE program	Y33	687,500	702,500	-	-	702,500	- Primary design
Accessibility program	Y32	136,600	171,600	-	-	171,600	- Primary design
Washington Street pipe replacement (phase 1 & 2)	Y18	500,000	1,404,000	-	821,184	582,816	58% Phase 1 awarded for construction
Lake Road (bubbler)	Y23	-	35,000	-	7,000	28,000	20% Completed
Winworth Court	Y24	-	20,000	-	-	20,000	-
Kronberg Park trail	Y34	-	106,700	-	-	106,700	- Under construction
Milwaukee Bay park bank repair	D22	-	78,600	-	248,854	(170,254)	317% Completed
Ledding Library storm improvement	L03	-	121,000	-	-	121,000	- In process
Meek Street pipe installation (phase 1 & 2)	Y11	1,200,000	2,761,000	1,824	61,743	2,699,257	2% Preparing bid documents
Stanley - Willow UIC decommissioning	Y27	140,000	140,000	-	-	140,000	- Upcoming
47th Avenue and Llewellyn Street improvements	Y09	160,000	160,000	-	-	160,000	- Primary design
55th Avenue and Monroe Street improvements	Y10	25,000	25,000	-	-	25,000	- Primary design
King Road sedimentation manhole	Y28	50,000	50,000	-	-	50,000	- Primary design
McBrod Avenue	Y29	179,900	179,900	-	-	179,900	- In design phase
36th Avenue stormwater improvement	Y08	104,000	104,000	-	-	104,000	- Primary design
43rd Avenue / Howe Street / Covell Street	Y35	362,500	362,500	-	-	362,500	- Primary design
Lake Road	Y30	166,000	166,000	-	-	166,000	- Primary design
Linwood Avenue	Y31	253,200	253,200	-	-	253,200	- In design phase
Milwaukee Bay park bank repair (grant)	Y25	-	35,000	-	78,600	(43,600)	225% Completed
Total Stormwater Fund Capital Projects		\$ 4,114,700	\$ 7,203,500	\$ 1,824	\$ 1,323,154	\$ 5,880,346	18%
SDC Fund							
Transportation SDC rate study	T53	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	-
Transportation Monroe Street neighborhood greenway	D18	-	321,900	-	-	321,900	- Primary design
Transportation 17th Avenue multi-use path	T34	-	286,000	-	-	286,000	- Complete
Transportation Railroad Avenue capacity improvements	T55	437,000	437,000	-	-	437,000	- Primary design
Transportation Kronberg trail	A08	-	986,000	-	-	986,000	- Under construction
Transportation Kellogg Creek bridge	Y04	-	130,000	-	-	130,000	- Under construction
Transportation Main Street crossing	T36	-	181,000	-	-	181,000	- Awarded for construction
Wastewater system master plan	X35	-	300,000	30,869	33,663	266,337	11% Contract awarded 4/16/2019 to WSC, Inc.; in process
Wastewater Home & Monroe lift station capacity upgrad	X36	180,000	180,000	-	-	180,000	-
Wastewater Waverly Heights reconfiguration	X27	60,000	60,000	-	-	60,000	-
Water system master plan	W49	-	175,000	3,534	11,759	163,241	7% Contract awarded to Tetra Tech; in process
Stormwater Meek Street pipe installation (phase 1 & 2)	Y11	-	180,000	-	-	180,000	- Preparing bid documents
Total SDC Fund Capital Projects		\$ 677,000	\$ 3,336,900	\$ 34,403	\$ 45,422	\$ 3,291,478	1%
Total		\$ 18,248,500	\$ 45,588,450	\$ 3,167,188	\$ 15,524,448	\$ 29,903,164	



MILWAUKIE FINANCE DEPARTMENT
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