



**MILWAUKIE**  
*Dogwood City of the West*

# Quarterly Financial Report

Reporting financial results  
for the first quarter ended  
September 30, 2013

## Executive Summary

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We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the first quarter ended September 30, 2013 relating to the fiscal year ending June 30, 2014.

### FINANCIAL STATEMENTS FOR FISCAL YEAR ENDED JUNE 30, 2013

Our auditors completed their annual audit fieldwork in mid-December and have issued their opinion for submission to the Secretary of State – Audits Division before the December 31, 2013 filing deadline. The Comprehensive Annual Financial Report (CAFR) is available for review at [www.cityofmilwaukie.org/finance](http://www.cityofmilwaukie.org/finance) and printed copies will be available shortly.

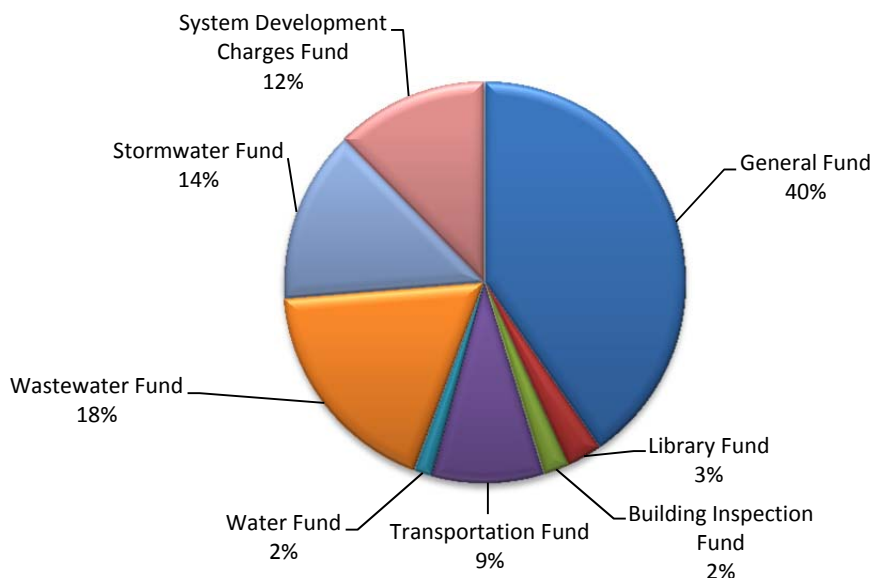
The City's Popular Annual Financial Report (PAFR) will also be printed soon and is available online at [www.cityofmilwaukie.org/finance](http://www.cityofmilwaukie.org/finance). Popular Annual Financial Reports are specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

### QUARTERLY HIGHLIGHTS

This first quarter financial report summarizes the financial results for the first quarter of fiscal year ending June 30, 2014 (year-to-date) and highlights certain topics of interest.

#### *Summary of Beginning Fund Balances*

Beginning fund balances represent the amount of funds available to fund capital projects and operations until property taxes begin to be received in November. During the budget process we estimated that beginning fund balances on July 1, 2013 for all funds would total \$11,505,000. In our financial statements for June 30, 2013, ending fund balances for all funds came in higher at \$13,576,853.



### **First Quarter Financial Results**

The General Fund and Library Fund are dependent upon property taxes and distributions from the Library District of Clackamas County, neither of which are received in the first quarter.

The Building Inspection Fund and various Utility Funds' financial position have maintained steady levels and even increased slightly over this quarter.

The Transportation Fund continues to be broken out into two distinct departments to separate its two main functions. These two functions are the Street Surface Maintenance program and the State Gas Tax program.

State gas tax is also not received in alignment with the quarterly budget, making revenues appear lower than budget for the first quarter. This should be back on track as the year progresses.

The Water Fund's previous negative fund balance at the end of fiscal year 2012 continues to make up ground in this first quarter and has improved upon its positive fund balance this quarter as well.

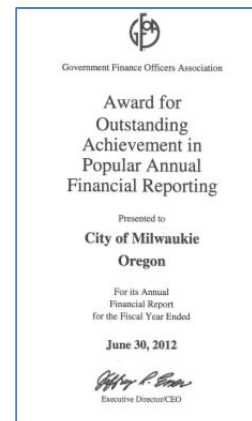
Wastewater treatment is performed by Clackamas County Service District No. 1 (CCSD #1). During the budget process in the Spring of 2012 the City worked with CCSD #1 to come to an agreement on the cost of wastewater treatment. Since the budget was adopted, the City has finalized the agreement with CCSD #1 which results in expenditures for treatment being much higher than originally anticipated. To fund the increase in treatment costs, the City implemented an interim 30% wastewater rate increase.

Expenditures in the SDC Fund held even with revenues in the first quarter and accordingly its ending fund balance is essentially unchanged.

### **INTERNATIONAL AWARDS RECEIVED FOR FINANCE DOCUMENTS**

**Comprehensive Annual Financial Reporting Award.** For the second time since the early nineties, the City received the *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.

**Popular Annual Financial Reporting Award.** For the second time as well, the City received 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 Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.



***Distinguished Budget Presentation Award.*** The City also received the *Distinguished Budget Presentation Award* for its biennium 2013-2014 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. This international award program was established in 1984 to encourage exemplary budgetary practices and to provide peer recognition for government finance officers who prepare budget documents. They rate a budget's proficiency in four major categories: as a policy document, an operations guide, a financial plan, and a communications device.



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

### ***Two Utility Assistant Programs Offered***

As a reminder, the City of Milwaukie continues to offer its residential customers a *Low Income Utility Program*. This reduced rate program is a waiver of the established base charge for water service; one-half of the established base charge for wastewater (sewer) and storm water service; one-half of the established volume charge for wastewater service; and waiver of the street maintenance fee. During the first quarter of fiscal year 2012, 171 customers have applied for and received low income utility assistance. For more information on the eligibility requirements for the *Low Income Utility Program*, please visit: <http://www.cityofmilwaukie.org/finance/low-income-program> or call (503) 786-7525.

With the 2013-2014 Budget, the pilot program called the *Emergency Utility Assistance Program* was extended. Modeled after a similar successful program in West Linn, the idea is to provide emergency seed money to reduce City utility obligations to help those who find themselves in poor economic situations. This program is generally geared towards utility accounts showing solid payment history, but due to some emergency or dramatic loss in income, the citizen is unable to catch up on their utility obligations. This program just gives a little bit of help to get back on track with regular monthly payments.

### ***Receive Utility Bills Electronically and Pay Online***

We offer paperless billing for utility customers. After registering for this service, customers receive an email notification that their utility billing statement is available for viewing. After viewing the statement payments may be made online via credit card using the City's online payment program or by using a personal bank bill pay feature from the convenience and security of a home computer. Payments can also be made by calling 1-800-701-8560, 24 hours a day, 7 days a week (a "live" person is available if you call between 8am to 9pm EST). Of course, the regular "non-online" ways of making payments are still available. These new services are simply additional ways to make payments for customer convenience.

***Business Registrations are Now Online***

As a reminder, the Finance Department has converted business registration and renewal to an online service. Businesses may register, renew and pay online as well as print their own business registration certificate. Annual renewal reminders for 2014 have been sent by email and regular mail to all registered businesses. This is being offered as a convenience to our business partners as well as to reduce the costs of administering the business registration program.

We value your trust and promise to ensure fiscal integrity in all that we do. As you review this quarterly report, I welcome your questions, comments, and any suggestions you may have. As always, the best method of contact is by email at: [camorsc@milwaukieoregon.org](mailto:camorsc@milwaukieoregon.org).

Respectfully,



Casey Camors, CPA CMA CPFO  
Finance Director, City of Milwaukie

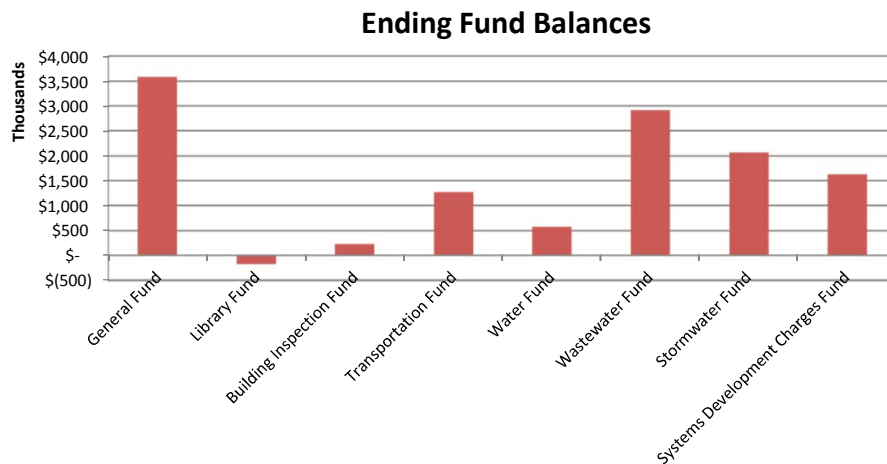
19 December 2013

City of Milwaukie, Oregon  
 Quarterly Financial Report  
 Budget-to-Actual  
 Through the first quarter ended September 30, 2013

**All City Funds**

Fund	Beginning Fund Balance as of July 1, 2013	Year-to-Date through September 30, 2013		Ending Fund Balance as of Sept 30, 2013	Change in Fund Balance
		Revenues	Expenditures		
1 General Fund	\$ 5,444,327	\$ 1,899,896	\$ 3,759,158	\$ 3,585,065	\$ (1,859,262) <sup>1</sup>
2 Library Fund	381,124	24,539	578,566	(172,903)	(554,027) <sup>1</sup>
3 Building Inspection Fund	243,561	67,279	75,118	235,722	(7,839)
4 Transportation Fund	1,322,633	511,729	566,594	1,267,768	(54,865) <sup>1</sup>
5 Water Fund	210,615	1,040,596	676,604	574,607	363,992
6 Wastewater Fund	2,445,429	1,703,853	1,227,969	2,921,313	475,884
7 Stormwater Fund	1,895,752	518,068	341,847	2,071,973	176,221
8 Systems Development Charges Fund					
Transportation SDC Department	467,004	10,324	250	477,078	10,074
Water SDC Department	194,264	5,526	20,122	179,668	(14,596)
Wastewater SDC Department	779,420	3,734	-	783,154	3,734
Stormwater SDC Department	192,724	291	-	193,015	291
Systems Development Charges Fund	<u>1,633,412</u>	<u>19,875</u>	<u>20,372</u>	<u>1,632,915</u>	<u>(497)</u>
Totals	<u>\$ 13,576,853</u>	<u>\$ 5,785,835</u>	<u>\$ 7,246,228</u>	<u>\$ 12,116,460</u>	<u>\$ (1,460,393)</u>

<sup>1</sup> This reduction in fund balance is expected at the end of the first quarter of every fiscal year as the majority of intergovernmental revenues and property taxes are received later in the fiscal year.



**City of Milwaukie, Oregon**  
**Quarterly Financial Report**  
**Budget-to-Actual**  
**Through the first quarter ended September 30, 2013**

**General Fund**

	Year-to-Date			Annual			
	through September 30, 2013			through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Property taxes	\$ 77,000	\$ 76,046	99%	\$ 5,887,000	\$ 76,046	\$ (5,810,954)	1%
Licenses & permits	94,000	56,445	60%	376,000	56,445	(319,555)	15%
Franchise fees	-	-	-	1,737,000	-	(1,737,000)	-
Intergovernmental	288,000	191,204	66%	1,153,000	191,204	(961,796)	17%
Fines & forfeitures	410,000	400,285	98%	1,641,000	400,285	(1,240,715)	24%
Miscellaneous	40,000	43,419	109%	161,000	43,419	(117,581)	27%
	909,000	767,399	84%	10,955,000	767,399	(10,187,601)	7%
Transfers	1,140,000	1,132,497	99%	4,560,000	1,132,497	(3,427,503)	25%
<b>Total revenue</b>	<b>2,049,000</b>	<b>1,899,896</b>	<b>93%</b>	<b>15,515,000</b>	<b>1,899,896</b>	<b>(13,615,104)</b>	<b>12%</b>
<b>Expenditures</b>							
City Council	12,000	12,432	104%	49,000	12,432	36,568	25%
City Manager	147,000	164,943	112%	588,350	164,943	423,407	28%
Community Development and Public Works	457,000	345,743	76% <sup>1</sup>	1,829,100	345,743	1,483,357	19%
Engineering Services	160,000	141,415	88%	639,000	141,415	497,585	22%
Facilities Management	322,000	176,428	55%	1,287,000	176,428	1,110,572	14%
Finance	181,000	170,035	94%	724,000	170,035	553,965	23%
Fleet Services	280,000	137,557	49% <sup>2</sup>	1,118,000	137,557	980,443	12%
Human Resources	91,000	69,751	77%	365,000	69,751	295,249	19%
Information Systems Technology	242,000	377,589	156% <sup>3</sup>	966,000	377,589	588,411	39%
Municipal Court	87,000	98,723	113% <sup>3</sup>	346,000	98,723	247,277	29%
Planning Services	157,000	105,249	67%	629,000	105,249	523,751	17%
Code Enforcement	55,000	42,498	77%	218,000	42,498	175,502	19%
Public Access Studio	28,000	3,358	12%	110,000	3,358	106,642	3%
Records and Information Management	113,000	90,689	80%	450,000	90,689	359,311	20%
Non-Departmental	434,000	450,328	104% <sup>4</sup>	867,000	450,328	416,672	52%
Police Administration	130,000	126,189	97%	521,000	126,189	394,811	24%
Police Field Services	1,348,000	1,171,367	87%	5,392,000	1,171,367	4,220,633	22%
Police Support Services	94,000	74,864	80%	375,000	74,864	300,136	20%
<b>Total expenditures</b>	<b>4,338,000</b>	<b>3,759,158</b>	<b>87%</b>	<b>16,473,450</b>	<b>3,759,158</b>	<b>12,714,292</b>	<b>23%</b>
Revenue over (under) expenditures	(2,289,000)	(1,859,262)		(958,450)	(1,859,262)	(900,812)	
Beginning fund balance	5,043,000	5,444,327		5,043,000	5,444,327	401,327	
<b>Ending fund balance</b>	<b>\$ 2,754,000</b>	<b>\$ 3,585,065</b>		<b>\$ 4,084,550</b>	<b>\$ 3,585,065</b>	<b>\$ (499,485)</b>	

<sup>1</sup> The Community Services Department actual activity has moved to the City Manager, Community Development and Public Access Studio Departments.

<sup>2</sup> Fleet cost include expenses for services billed to other agencies.

<sup>3</sup> Capital projects slated for FY13 were completed in FY14.

<sup>4</sup> Many expenditures made in this fund happen in the beginning of the fiscal year.

**City of Milwaukie, Oregon**  
**Quarterly Financial Report**  
**Budget-to-Actual**  
**Through the first quarter ended September 30, 2013**

**Library Fund**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Intergovernmental Revenue	\$ -	\$ -	- <sup>1</sup>	\$ 2,439,000	\$ -	\$ (2,439,000)	-
Fines	16,000	14,944	93%	62,000	14,944	(47,056)	24%
Miscellaneous	-	1,227	100%	-	1,227	1,227	100%
Allocation of general property taxes	13,000	8,368	64%	1,011,000	8,368	(1,002,632)	1%
<b>Total revenue</b>	<b>29,000</b>	<b>24,539</b>	<b>85%</b>	<b>3,512,000</b>	<b>24,539</b>	<b>(3,487,461)</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel services	366,000	381,420	104%	1,463,000	381,420	1,081,580	26%
Materials & services	47,000	22,147	47%	187,000	22,147	164,853	12%
Transfers	175,000	174,999	100%	700,000	174,999	525,001	25%
Capital outlay	-	-	-	1,000,000	-	1,000,000	-
<b>Total expenditures</b>	<b>588,000</b>	<b>578,566</b>	<b>98%</b>	<b>3,350,000</b>	<b>578,566</b>	<b>2,771,434</b>	<b>17%</b>
Revenue over (under) expenditures	(559,000)	(554,027)		162,000	(554,027)	(716,027)	
Beginning fund balance	548,000	381,124		548,000	381,124	(166,876)	
<b>Ending fund balance</b>	<b>\$ (11,000)</b>	<b>\$ (172,903)</b>		<b>\$ 710,000</b>	<b>\$ (172,903)</b>	<b>\$ (882,903)</b>	

<sup>1</sup> County District Levy funding is received in the third quarter.



**City of Milwaukie, Oregon**  
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**Budget-to-Actual**  
**Through the first quarter ended September 30, 2013**

***Building Inspection Fund***

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Fees & charges	\$ 64,000	\$ 67,239	105%	\$ 256,000	\$ 67,239	\$ (188,761)	26%
Miscellaneous	4,000	40	1%	16,000	40	(15,960)	0%
Total revenue	68,000	67,279	99%	272,000	67,279	(204,721)	25%
<b>Expenditures</b>							
Personnel services	55,000	56,306	102%	219,000	56,306	162,694	26%
Materials and services	2,000	1,313	66%	8,000	1,313	6,687	16%
Transfers	18,000	17,499	97%	70,000	17,499	52,501	25%
Total expenditures	75,000	75,118	100%	297,000	75,118	221,882	25%
Revenue over (under) expenditures	(7,000)	(7,839)		(25,000)	(7,839)	17,161	
Beginning fund balance	192,000	243,561		192,000	243,561	51,561	
<b>Ending fund balance</b>	<b>\$ 185,000</b>	<b>\$ 235,722</b>		<b>\$ 167,000</b>	<b>\$ 235,722</b>	<b>\$ 68,722</b>	

**City of Milwaukie, Oregon**  
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**Transportation Fund - in Total**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Dedicated to St/Surf Maintenance Program:							
Fees (from street maintenance fee)	\$ 152,000	\$ 162,505	107%	\$ 606,000	\$ 162,505	\$ (443,495)	27%
Franchise fees (from 1.5% privilege tax)	-	-	- <sup>1</sup>	330,000	-	(330,000)	-
Intergovernmental (from local gas tax)	47,000	11,325	24%	188,000	11,325	(176,675)	6%
	<u>199,000</u>	<u>173,830</u>	<u>87%</u>	<u>1,124,000</u>	<u>173,830</u>	<u>(950,170)</u>	<u>15%</u>
Intergovernmental (from state gas tax)	289,000	188,564	65%	1,156,000	188,564	(967,436)	16%
Intergovernmental (other)	-	-	- <sup>2</sup>	2,365,000	-	(2,365,000)	-
Franchise fees (from utility funds)	149,000	149,250	100%	597,000	149,250	(447,750)	25%
Miscellaneous	9,000	85	1%	34,000	85	(33,915)	0%
	<u>646,000</u>	<u>511,729</u>	<u>79%</u>	<u>5,276,000</u>	<u>511,729</u>	<u>(4,764,271)</u>	<u>10%</u>
<b>Expenditures</b>							
Personnel services	120,000	94,831	79%	481,000	94,831	(386,169)	20%
Materials and services	136,000	71,756	53%	542,000	71,756	(470,244)	13%
Transfers	261,000	260,001	100%	1,040,000	260,001	(779,999)	25%
Capital outlay	255,000	140,006	55%	3,385,000	140,006	(3,244,994)	4%
	<u>772,000</u>	<u>566,594</u>	<u>73%</u>	<u>5,448,000</u>	<u>566,594</u>	<u>(4,881,406)</u>	<u>10%</u>
Revenue over (under) expenditures	(126,000)	(54,865)		(172,000)	(54,865)	(9,645,677)	
Beginning fund balance	<u>891,000</u>	<u>1,322,633</u>		<u>891,000</u>	<u>1,322,633</u>	<u>431,633</u>	
<b>Ending net available fund balance</b>	<u>\$ 765,000</u>	<u>\$ 1,267,768</u>		<u>\$ 719,000</u>	<u>\$ 1,267,768</u>	<u>\$ (9,214,044)</u>	

<sup>1</sup> Privilege taxes received from PGE arrive in the third quarter.

<sup>2</sup> Projects qualifying for intergovernmental grants during the year have not yet been completed to allow for reimbursement.

**City of Milwaukie, Oregon**  
**Quarterly Financial Report**  
**Budget-to-Actual**  
**Through the first quarter ended September 30, 2013**

**Transportation Fund - by Program**

**Street Surface Maintenance Program**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Dedicated to St/Surf Maintenance Program:							
Fees (from street maintenance fee)	\$ 152,000	\$ 162,505	107%	\$ 606,000	\$ 162,505	\$ (443,495)	27%
Franchise fees (from 1.5% privilege tax)	-	-	- <sup>1</sup>	330,000	-	(330,000)	-
Intergovernmental (from local gas tax)	47,000	11,325	24%	188,000	11,325	(176,675)	6%
<b>Total revenue</b>	<b>199,000</b>	<b>173,830</b>	<b>87%</b>	<b>1,124,000</b>	<b>173,830</b>	<b>(950,170)</b>	<b>15%</b>
<b>Expenditures</b>							
Materials and services	15,000	1,674	11%	60,000	1,674	58,326	3%
Transfers	53,000	52,500	99%	210,000	52,500	157,500	25%
Capital outlay	230,000	131,493	57%	920,000	131,493	788,507	14%
<b>Total expenditures</b>	<b>298,000</b>	<b>185,667</b>	<b>62%</b>	<b>1,190,000</b>	<b>185,667</b>	<b>1,004,333</b>	<b>16%</b>
Revenue over (under) expenditures	(99,000)	(11,837)		(66,000)	(11,837)	54,163	
Beginning fund balance	875,000	1,451,304		875,000	1,451,304	576,304	
<b>Ending net available fund balance</b>	<b>\$ 776,000</b>	<b>\$ 1,439,467</b>		<b>\$ 809,000</b>	<b>\$ 1,439,467</b>	<b>\$ 630,467</b>	

**State Gas Tax Program**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Intergovernmental (from state gas tax)	289,000	188,564	65%	1,156,000	188,564	(967,436)	16%
Intergovernmental (other)	-	-	- <sup>2</sup>	2,365,000	-	(2,365,000)	-
Franchise fees (from utility funds)	149,000	149,250	100%	597,000	149,250	(447,750)	25%
Fee in Lieu of Construction	-	-	-	63,000	-	(63,000)	-
Miscellaneous	9,000	85	1%	34,000	85	(33,915)	0%
<b>Total revenue</b>	<b>447,000</b>	<b>337,899</b>	<b>76%</b>	<b>4,215,000</b>	<b>337,899</b>	<b>(3,877,101)</b>	<b>8%</b>
<b>Expenditures</b>							
Personnel services	120,000	94,831	79%	481,000	94,831	386,169	20%
Materials and services	121,000	70,082	58%	482,000	70,082	411,918	15%
Transfers	208,000	207,501	100%	830,000	207,501	622,499	25%
Capital outlay	25,000	8,513	34%	2,465,000	8,513	2,456,487	0%
<b>Total expenditures</b>	<b>474,000</b>	<b>380,927</b>	<b>80%</b>	<b>4,258,000</b>	<b>380,927</b>	<b>3,877,073</b>	<b>9%</b>
Revenue over (under) expenditures	(27,000)	(43,028)		(43,000)	(43,028)	(28)	
Beginning fund balance	16,000	(128,671)		16,000	(128,671)	(144,671)	
<b>Ending net available fund balance</b>	<b>\$ (11,000)</b>	<b>\$ (171,699)</b>		<b>\$ (27,000)</b>	<b>\$ (171,699)</b>	<b>\$ (144,699)</b>	

<sup>1</sup> Privilege taxes were received from PGE along with the Franchise Fee in the third quarter.

<sup>2</sup> Projects qualifying for intergovernmental grants during the year have not yet been completed to allow for reimbursement.

**City of Milwaukie, Oregon**  
**Quarterly Financial Report**  
**Budget-to-Actual**  
**Through the first quarter ended September 30, 2013**

**Water Fund**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Fees and charges	\$ 799,000	\$ 1,021,050	128% <sup>1</sup>	\$ 3,194,000	1,021,050	(2,172,950)	32%
Miscellaneous	16,000	19,546	122%	63,000	19,546	(43,454)	31%
Total revenue	815,000	1,040,596	128%	3,257,000	1,040,596	(2,216,404)	32%
<b>Expenditures</b>							
Personnel services	147,000	145,694	99%	586,000	145,694	440,306	25%
Materials and services	188,000	163,945	87%	752,000	163,945	588,055	22%
Transfers	248,000	247,500	100%	990,000	247,500	742,500	25%
Capital outlay	130,000	119,465	92%	521,000	119,465	401,535	23%
Total expenditures	713,000	676,604	95%	2,849,000	676,604	2,172,396	24%
Revenue over (under) expenditures	102,000	363,992		408,000	363,992	(44,008)	
Beginning fund balance	2,000	210,615		2,000	210,615	208,615	
<b>Ending fund balance</b>	<b>\$ 104,000</b>	<b>\$ 574,607</b>		<b>\$ 410,000</b>	<b>\$ 574,607</b>	<b>\$ 164,607</b>	

<sup>1</sup> Water consumption is generally higher during the first and fourth quarters of the year, creating higher collections in those quarters.

**City of Milwaukie, Oregon**  
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**Wastewater Fund**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Fees and charges	\$ 1,597,000	\$ 1,676,670	105%	\$ 6,387,000	\$ 1,676,670	\$ (4,710,330)	26%
Intergovernmental	-	-	- <sup>1</sup>	-	-	-	-
Miscellaneous	1,000	212	21%	5,000	212	(4,788)	4%
Proceeds from Reimbursement District	35,000	26,971	77%	138,000	26,971	(111,029)	20%
<b>Total revenue</b>	<b>1,633,000</b>	<b>1,703,853</b>	<b>104%</b>	<b>6,530,000</b>	<b>1,703,853</b>	<b>(4,826,147)</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel services	105,000	108,683	104%	421,000	108,683	312,317	26%
Materials and services	1,130,000	798,150	71%	4,521,000	798,150	3,722,850	18%
Debt service	-	-	-	110,000	-	110,000	-
Transfers	243,000	242,499	100%	970,000	242,499	727,501	25%
Capital outlay	170,000	78,637	46%	680,000	78,637	601,363	12%
<b>Total expenditures</b>	<b>1,648,000</b>	<b>1,227,969</b>	<b>75%</b>	<b>6,702,000</b>	<b>1,227,969</b>	<b>5,474,031</b>	<b>18%</b>
Revenue over (under) expenditures	(15,000)	475,884		(172,000)	475,884	647,884	
Beginning fund balance	2,321,000	2,445,429		2,321,000	2,445,429	124,429	
<b>Ending fund balance</b>	<b>\$ 2,306,000</b>	<b>\$ 2,921,313</b>		<b>\$ 2,149,000</b>	<b>\$ 2,921,313</b>	<b>\$ 772,313</b>	

<sup>1</sup> Projects qualifying for intergovernmental grants during the year have not yet been completed to allow for reimbursement.

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**Stormwater Fund**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
Fees and charges	\$ 523,000	\$ 517,782	99%	\$ 2,093,000	\$ 517,782	\$ (1,575,218)	25%
Intergovernmental	-	-	- <sup>1</sup>	704,000	-	704,000	-
Miscellaneous	250	286	114%	1,000	286	(714)	29%
<b>Total revenue</b>	<b>523,250</b>	<b>518,068</b>	<b>99%</b>	<b>2,798,000</b>	<b>518,068</b>	<b>(871,932)</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel services	110,000	102,102	93%	439,000	102,102	336,898	23%
Materials and services	88,000	49,746	57%	350,000	49,746	300,254	14%
Transfers	190,000	189,999	100%	760,000	189,999	570,001	25%
Capital outlay	-	-	-	1,519,000	-	1,519,000	-
<b>Total expenditures</b>	<b>388,000</b>	<b>341,847</b>	<b>88%</b>	<b>3,068,000</b>	<b>341,847</b>	<b>2,726,153</b>	<b>11%</b>
Revenue over (under) expenditures	135,250	176,221		(270,000)	176,221	1,854,221	
Beginning fund balance	983,000	1,895,752		983,000	1,895,752	912,752	
<b>Ending fund balance</b>	<b>\$ 1,118,250</b>	<b>\$ 2,071,973</b>		<b>\$ 713,000</b>	<b>\$ 2,071,973</b>	<b>\$ 2,766,973</b>	

<sup>1</sup> Projects qualifying for intergovernmental grants during the year have not yet been completed to allow for reimbursement.

**City of Milwaukie, Oregon**  
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**Systems Development Charges Fund**

	Year-to-Date through September 30, 2013			Annual through September 30, 2013 (year-to-date)			
	Flexible Budget	Actual	% of Budget	Annual Budget	Actual	Variance	% of Budget
<b>Revenue</b>							
System development charges	\$ 66,000	\$ 19,833	30%	\$ 262,000	\$ 19,833	\$ (242,167)	8%
Miscellaneous	2,000	42	2%	7,000	42	(6,958)	1%
Total revenue	68,000	19,875	29%	269,000	19,875	(249,125)	7%
<b>Expenditures</b>							
Materials and services	-	-	-	2,000	-	2,000	-
Capital outlay	132,000	20,372	15%	529,000	20,372	508,628	4%
Total expenditures	132,000	20,372	15%	531,000	20,372	510,628	4%
Revenue over (under) expenditures	(64,000)	(497)		(262,000)	(497)	261,503	
Beginning fund balance	1,525,000	1,633,412		1,525,000	1,633,412	108,412	
<b>Ending fund balance</b>	<u>\$ 1,461,000</u>	<u>\$ 1,632,915</u>		<u>\$ 1,263,000</u>	<u>\$ 1,632,915</u>	<u>\$ 369,915</u>	

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**Project Status Report**

Year-to-Date through September 30, 2013

	Number	FY13 Annual Budget	FY14 Annual Budget	Total BN Budget	FY13 Audited Actual	FY14 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
<b>General Fund</b>										
Portland-Milwaukie Light Rail (PMLR)	D06	\$ 4,946,000	\$ -	\$ 4,946,000	\$ 5,073,202	\$ 23,160	\$ 5,096,362	\$ (150,362)	103%	Accounting treatment of City obligation for PMLR.
Riverfront Design	Q04	100,000	80,000	180,000	84,027	-	84,027	95,973	47%	Finalizing design with DEA. Construction is expected to occur late spring and summer of 2014.
Klein Point and Riverfront Construction	Q01	333,000	100,000	433,000	326,502	-	326,502	106,498	75%	Project completed 12/2012. Metro reimbursements completed 5/2013.
Capital Campaign	Q03	30,000	30,000	60,000	34,121	-	34,121	25,879	57%	C3 Strategies work halted February 2013.
PSB - Replace Emergency Generator	F08	100,000	-	100,000	-	-	-	100,000	-	Preparing criteria for design. Should have engineer contract by January 2014.
JCB - Property Retaining Wall	F09	80,000	-	80,000	-	-	-	80,000	-	Finalizing parameters. Bidding in early March 2014.
Seismic Bookshelf	F10	-	150,000	150,000	-	-	-	150,000	-	Final decision on whether to do project in early January 2014.
PSB Bullet Proof Glass	F11	-	80,000	80,000	-	-	-	80,000	-	Specifications being written. Bidding in early February.
<b>Total General Fund Capital Projects</b>		<b>5,589,000</b>	<b>440,000</b>	<b>6,029,000</b>	<b>5,517,852</b>	<b>23,160</b>	<b>5,541,012</b>	<b>487,988</b>	<b>92%</b>	
<b>Transportation Fund</b>										
<b>State Gas Tax</b>										
Harrison Street Reconstruction - Phase 1 (Campbell to 42nd) & Monroe	S01	-	-	-	500	-	500	(500)	0%	Project completed.
Walk Safety Milwaukie Program	T01	160,000	100,000	260,000	55,311	-	55,311	204,689	21%	Because of Fund's status no additional money is expected to be spent for this project in this budget cycle. However, it is assumed that the program will return once the Fund can afford to support it.
Lake Road Multimodal Improvements Phase 1	T02	350,000	-	350,000	-	-	-	350,000	-	This project is in a closeout phase with ODOT. They may be minor charges incurred with ODOT's Design Consultant in which the City will have a 11% share in.
Union Pacific Mainline Railroad Quiet Zone	T03	195,000	-	195,000	58,638	-	58,638	136,362	30%	Construction is complete. Staff is working with Union Pacific, ODOT Rail and FRA in order to obtain the Quiet Zone Status.
School Zone Implementation	T04	25,000	-	25,000	11,327	1,661	12,988	12,012	52%	All zones have been updated with the exception of the downtown. Completion of the downtown school zones was held off to prevent duplication of work with TriMet improvements. Staff expects to spend the remaining 13k.
17th Avenue Pedestrian Improvements	T05	963,000	2,000,000	2,963,000	-	-	-	2,963,000	-	This represents METRO's contribution. These are not City funds.
Lake Road Safe Routes to School	T06	234,000	-	234,000	-	-	-	234,000	-	Project was cancelled via Council direction.
Adams Street Improvements	T07	60,000	365,000	425,000	91,034	6,852	97,886	327,114	23%	Project is designed and ready for bid. Construction is expected to begin early spring of 2014. Construction must be complete by June 2014 in order to be reimbursed the full amount expended on the project.
<b>Total State Gas Tax Projects</b>		<b>1,987,000</b>	<b>2,465,000</b>	<b>4,452,000</b>	<b>216,810</b>	<b>8,513</b>	<b>225,323</b>	<b>4,226,677</b>	<b>5%</b>	



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**Project Status Report**

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	Number	FY13 Annual Budget	FY14 Annual Budget	Total BN Budget	FY13 Audited Actual	FY14 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
<b>Street Surface Maintenance Program</b>										
Harrison Street Reconstruction - Phase 1 (Campbell to 42nd) & Monroe	S01	1,355,000	555,000	1,910,000	1,354,763	-	1,354,763	555,237	71%	Project completed.
SSMP Preventative Maintenance	S04	65,000	65,000	130,000	2,875	131,220	134,095	(4,095)	103%	Project completed. It was coupled with FY14's SSMP Preventative Maintenance for a combined total of \$130,000.
Harrison Street & Main Street - Phase 2	S06	-	300,000	300,000	-	273	273	299,727	0%	Project completed. Payments in second quarter.
McBrod Avenue	S07	-	-	-	12,375	-	12,375	(12,375)	0%	Project was performed ahead of schedule so that the McBrod water project could also take advantage of the survey data.
Lake Road	T02	-	-	-	12,950	-	12,950	(12,950)	0%	Match payment for Lake Road.
<b>Total Street Surface Maintenance Program Projects</b>		<b>1,420,000</b>	<b>920,000</b>	<b>2,340,000</b>	<b>1,382,963</b>	<b>131,493</b>	<b>1,514,456</b>	<b>825,544</b>	<b>65%</b>	
<b>Total Transportation Fund Capital Projects</b>		<b>3,407,000</b>	<b>3,385,000</b>	<b>6,792,000</b>	<b>1,599,773</b>	<b>140,006</b>	<b>1,739,779</b>	<b>5,052,221</b>	<b>26%</b>	
<b>Water Fund</b>										
Maintenance Improvements	W03	40,000	40,000	80,000	18,935	41,159	60,094	19,906	75%	Miscellaneous improvements.
Harrison St Water System Improvement Ph II (21st to UPRR Crossing)	W04	404,000	-	404,000	298,397	78,306	376,703	27,297	93%	Project completed.
McBrod Ave Water System Improvements	W27	-	481,000	481,000	-	-	-	481,000	-	Project changed to Monroe due to failed water line. McBrod slated for FY15.
<b>Total Water Fund Capital Projects</b>		<b>444,000</b>	<b>521,000</b>	<b>965,000</b>	<b>317,332</b>	<b>119,465</b>	<b>436,797</b>	<b>528,203</b>	<b>45%</b>	

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	Number	FY13 Annual Budget	FY14 Annual Budget	Total BN Budget	FY13 Audited Actual	FY14 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
<b>Wastewater Fund</b>										
Harrison Street LRT Crossing Replacement	X01	120,000	-	120,000	-	-	-	120,000	-	This total includes \$58k from TriMet and \$62k from the City. Project work was completed as a part of the Pipe Replacement for PMLR and SSMP (without transfer of any funds). Project completed.
Monroe Street LRT Crossing Replacement	X02	220,000	-	220,000	-	-	-	220,000	-	This total includes \$110k from TriMet and \$110k from the City. Work was completed as a part of the Pipe Replacement for PMLR and SSMP (without transfer of any funds). Project completed.
Wastewater Main Repair Program	X07	110,000	100,000	210,000	67,154	-	67,154	142,846	32%	Staff will be combining the remaining \$42k with \$100k budgeted in the 2nd year of the biennium to perform the 2nd half of this work.
Pipe Replacement for Light Rail and SSMP	X08	1,393,000	-	1,393,000	1,076,681	-	1,076,681	316,319	77%	Project completed. Staff expects this contract to cost approximately \$637k. Payment for this project will be made in a lump sum. While an additional \$500k coming in at the second half of the biennium, this project is well under budget. Scheduled to be constructed in FY14. Staff began this project ahead of schedule in FY13. Staff expects that this contract will sum \$1,222,000 combined over all the projects involved.
Clay Pipe Replacement	X10	-	530,000	530,000	-	78,637	78,637	451,363	15%	Project completed. Was combined over three projects.
Manhole Replacement	X11	-	50,000	50,000	250	-	250	49,750	1%	Project is expected to be completed by Oct. 31st. Staff anticipates a total cost \$1,222,000 combined over all the projects involved.
<b>Total Wastewater Fund Capital Projects</b>		<b>1,843,000</b>	<b>680,000</b>	<b>2,523,000</b>	<b>1,144,085</b>	<b>78,637</b>	<b>1,222,722</b>	<b>1,300,278</b>	<b>48%</b>	
<b>Stormwater Fund</b>										
Stormwater Master Plan	Y01	60,000	-	60,000	79,113	-	79,113	(19,113)	132%	Project completed. Overages will be absorbed into Stormwater Capital Outlay in lieu of supplemental budget as proposed by Finance.
Upsizing Storm Pipe at Rail Crossing	Y02	75,000	-	75,000	-	-	-	75,000	-	Staff expects that this \$75k will be paid to Light Rail as billed in FY14.
UIC Decommission/Pretreat Program	Y03	90,000	90,000	180,000	-	-	-	180,000	-	Staff is currently waiting on a permit from DEQ to determine which UIC's will need decommissioning and how they will be decommissioned.
Kellogg Creek Dam Removal and HWY 99E Under	Y04	350,000	754,000	1,104,000	-	-	-	1,104,000	-	Tied to Wildlands Contract. Undetermined when (or if) this money will be spent.
Stanley Avenue Pipe Replacement	Y05	600,000	675,000	1,275,000	3,397	-	3,397	1,271,603	0%	Staff plans on designing this project over the winter for a construction window of next summer. The total budget include an additional \$600k from the 2nd half of the biennium.
<b>Total Stormwater Fund Capital Projects</b>		<b>1,175,000</b>	<b>1,519,000</b>	<b>2,694,000</b>	<b>82,510</b>	<b>-</b>	<b>82,510</b>	<b>2,611,490</b>	<b>3%</b>	

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	Number	FY13 Annual Budget	FY14 Annual Budget	Total BN Budget	FY13 Audited Actual	FY14 YTD Actual	Total BN Actual	Variance	% of Budget	Project Status
<b>SDC Fund</b>										
Portland-Milwaukie Light Rail (Water)	D06	74,000	-	74,000	25,021	-	25,021	48,979	34%	Accounting treatment of City obligation for PMLR.
Portland-Milwaukie Light Rail (Storm)	D06	61,000	-	61,000	-	-	-	61,000	-	Accounting treatment of City obligation for PMLR.
Union Pacific Mainline Railroad Quiet Zone	T03	50,000	-	50,000	261	250	511	49,489	1%	Construction is complete. QZ designation is expected to occur before Dec. 31, 2013.
17th Avenue Pedestrian Improvements	T05	50,000	-	50,000	-	-	-	50,000	-	Portion of City's match for the improvements on 17th Ave. This money has been transferred.
Kellogg Lake Multi Use Bridge	T08	200,000	-	200,000	-	-	-	200,000	-	Matching funds
Harrison St Water System Improvement Ph II (21:	W04	81,000	-	81,000	44,741	20,122	64,863	16,137	80%	Work under this project title was combined with the Clay Pipe Replacement project.
McBrod Ave Water System Improvements	W27	-	79,000	79,000	-	-	-	79,000	-	Project changed to Monroe due to failed water line. McBrod slated for FY15.
Pipe Replacement for Light Rail and SSMP	X08	150,000	-	150,000	-	-	-	150,000	-	Work is complete.
Brookside Forcemain	X09	-	450,000	450,000	11,326	-	11,326	438,674	3%	This project has been cancelled. No additional money will be spent under this line item.
<b>Total SDC Fund Capital Projects</b>		<b>666,000</b>	<b>529,000</b>	<b>1,195,000</b>	<b>81,349</b>	<b>20,372</b>	<b>101,721</b>	<b>1,093,279</b>	<b>9%</b>	
<b>Total</b>		<b>\$ 11,281,000</b>	<b>\$ 6,394,000</b>	<b>\$ 17,675,000</b>	<b>\$ 7,598,816</b>	<b>\$ 303,003</b>	<b>\$ 7,901,819</b>	<b>\$ 9,773,181</b>		

