

MINUTES
MILWAUKIE CITY COUNCIL WORK SESSION
OCTOBER 4, 2011

Mayor Ferguson called the work session to order at 5:00 p.m. in the City Hall Conference Room.

Council Present: Council President Greg Chaimov and Councilors Dave Hedges, Joe Loomis, and Mike Miller

Staff Present: City Manager Bill Monahan, Assistant to the City Manager Teri Bankhead, City Attorney Tim Ramis, Recorder Pat DuVal, Human Resources Director Cynthia Trosino, Finance Director Casey Camors, and Community Services Director JoAnn Herrigel

Media: Molly Harbargar, *The Oregonian*

City Manager's Report

Ms. Trosino provided information to the City Council in preparation for Mr. Monahan's annual performance review. The group agreed on timelines and scheduled an executive session on October 25.

Mr. Monahan updated the City Council on a fence related issue in the vicinity of the Walk Safely Milwaukie Program Home Avenue walking path project. He handed out documents from the public commenting on the proposed Metropolitan Area Communication Commission (MACC) agreement and the proposed procurement exemptions related to the Bring it Back Project.

Mr. Asher and **Ms. Mangle** provided updates from the Community Development Department including the Dark Horse Comics relocation/real estate study and the Oregon Department of Transportation (ODOT)/minor league baseball project.

Ms. Mangle reported there was a steady stream of land use and development review applications. The permitting portion of the Light Rail Bridge over Kellogg Creek was underway, and the Jackson Street final elements would be in place by mid-October.

Joint Session with Budget Committee to Review Quarterly Financial Report through the fourth quarter ended June 30, 2011

Present: Budget Review Board members Gabe Storm, John Fox, Jon Stoll, and Ronn Palmer.

Ms. Camors distributed the Adopted Budget and the Budget Manual. She outlined the challenges including recalibration of the fund transfers, reduction in the number of funds, and dramatic reduction in interest income. The Comprehensive Annual Financial Report was due at the end of December. The estimated \$12.6 million ending fund balance was actually \$13.4 million. She reviewed the fund revenues and expenditures.

Mr. Stoll asked what could be done about the water fund shortfall.

Ms. Camors replied there was a water rate increase scheduled, and more frequent reporting to departments would help them monitor revenues and expenditures more closely. She commented briefly on the Comcast litigation and indicated she would do more research on the matter and report back.

Councilor Chaimov noted the State had appealed the decision to the Supreme Court.

The City Council took a brief recess beginning at 5:50 p.m. to read materials handed out at the session. Mayor Ferguson reconvened the work session 6:05 p.m.

Discussion of Metropolitan Area Communication Commission (MACC) Membership

Ms. Herrigel provided information on the non-binding letter of interest that was a signal to MACC that the City was interested in knowing more about the terms of membership. On October 18 she would address the City Council at a work session to discuss the actual terms and consider the proposed elements and how the City and affected entities would be impacted by MACC membership. The MACC Board would decide on November 16, 2011 to ratify the agreements with each of the jurisdictions. She described the ascertainment process.

She reviewed concerns expressed by Deborah Barnes of the Sabin Schellenberg Center related to education in the North Clackamas School District. She summarized how the franchise fees and public education and government (PEG) fees were used including the fiber network between City facilities, an education grant program which will be on the table after 2014, and government or public capital reserve to do such things as camera and sound system upgrades. PEG fees were not guaranteed in the future. Ms. Herrigel noted the future of Willamette Falls TV (WFTV) was not clear both in terms of the access studio and the organization. She noted the City had a lot of equipment at the Willamette Falls studio and that there was a concern about videography services. She explained that PEG fees could only be used for capital and that the Comcast managed network was an agreement between Comcast and the City. She indicated she would prepare a response to Mr. Wickham's memo regarding service issues for the City Council.

Councilor Hedges asked what happened to the PEG fees of current MACC members.

Ms. Herrigel understood they were pooled but wanted to get more information before asking the City Council to move forward.

Councilor Miller asked what would happen to the City's two channels.

Ms. Herrigel thought that and such things as availability of air time would be negotiated issues.

Councilor Loomis understood Milwaukie had a studio in the City limits for a period of time.

Ms. Herrigel replied there had been a studio on Lake Road, but it had little use and was eventually closed. The question was how many people watched programs on cable versus the City website.

Councilor Hedges asked what other options there would be if WFTV did go away.

Ms. Herrigel responded equipment would have to be moved back to City Hall plus there was the videography issue.

Allyn Sumers and **Deborah Barnes** and **Paul Manda** of Sabin Schellenberg Center discussed the curriculum and educational investment in the community.

Ms. Barnes described the Sabin-Schellenberg program that provided hands-on experience for college credit. She urged keeping the lines of communication open with the public.

Mayor Ferguson discussed possible options if WFTV were to close including MACC and the School District.

Councilor Hedges' main concern was continuing to operate the channels, and he asked if there might be more money available through MACC.

Mayor Ferguson asked what had been purchased with the grant money in the past.

Ms. Barnes replied funds were used to purchase state of the art equipment similar to that used by the University of Oregon. She added the graduation rate was 97%, so there was an investment in more than a piece of equipment.

Councilor Miller observed from his family's experience, Sabin Schellenberg offered excellent programs.

The group agreed to have a further conversation about what the District could deliver if given the opportunity.

Mayor Ferguson adjourned the work session at 6:39 p.m.

Respectfully submitted,

Pat DuVal, Recorder

WORK SESSION

REVISED

**MILWAUKIE CITY COUNCIL
WORK SESSION**

OCTOBER 4, 2011

MILWAUKIE CITY HALL

Conference Room
10722 SE Main Street

WORK SESSION – 5:00 p.m.

A light dinner will be served

Discussion Items:

	<u>Time</u>	<u>Topic</u>	<u>Presenter</u>	<u>Page #</u>
1.	5:00 p.m.	City Manager's Report	Bill Monahan	
2.	5:30 p.m.	Joint Session with Budget Committee to Review Quarterly Financial Report through the fourth quarter ended June 30, 2011	Casey Camors	1
3.	6:15 p.m.	Discussion of Metropolitan Area Communication Commission (MACC) membership	JoAnn Herrigel	
4.	6:45 p.m.	Adjournment		

Information

Executive Session: The Milwaukie City Council may meet in executive session pursuant to ORS 192.660(2). All discussions are confidential and those present may disclose nothing from the Session. Representatives of the news media are allowed to attend Executive Sessions as provided by ORS 192.660(3) but must not disclose any information discussed. No Executive Session may be held for the purpose of taking any final action or making any final decision. Executive Sessions are closed to the public.

Public Notice

- The Council may vote in work session on non-legislative issues.
- The time listed for each discussion item is approximate. The actual time at which each item is considered may change due to the length of time devoted to the one previous to it.
- The Council requests that all pagers and cell phones be either set on silent mode or turned off during the meeting.
- The City of Milwaukie is committed to providing equal access to information and public meetings per the Americans with Disabilities (ADA). If you need special accommodations, please call 503.786.7502 or email ocr@ci.milwaukie.or.us at least 48 hours prior to the meeting.



To: City of Milwaukie Budget Committee

Through: Bill Monahan, City Manager

From: Casey Camors, Finance Director

Date: October 4, 2011

Subject: Quarterly Financial Report through the fourth quarter ended June 30, 2011

ACTION REQUESTED

Presentation of Quarterly Financial Report for informational purposes.

HISTORY OF PRIOR ACTIONS AND DISCUSSIONS

May 2011: Issuance of the Quarterly Financial Report through the third quarter ended March 31, 2011.

BACKGROUND

The City of Milwaukie Finance Department prepares and annual financial report (Comprehensive Annual Financial Report), Budget Document and four Quarterly Financial Reports every fiscal year. The Quarterly Financial Reports are prepared for the Budget Review Board and City Council, collectively referred to as the City's Budget Committee, to inform them as to the financial results for the quarter ended and year-to-date. These reports are issued timely by the Finance Department and significant budget-to-actual variance will be identified and explained.

The City of Milwaukie Quarterly Financial Report through the fourth quarter ended June 30, 2011 includes:

- Executive Summary with Quarterly Highlights
- Budget-to-Actual comparisons for all City Funds and Departments

City-wide resources at June 30, 2011 total \$35,162,000 (excluding fund balance carryover of \$12,220,000) as compared to total year-to-date City-wide requirements of \$34,021,000 resulting in an increase to Unappropriated Ending Fund Balance of \$1,141,000. The estimate ending Fund Balance in the Budget Document for FY 2012 consisted of \$12,562,000 resulting in a favorable variance of \$799,000.

ATTACHMENTS

1. Quarterly Financial Report for the fourth quarter ended June 30, 2011



Quarterly Financial Report

Reporting Financial Results
through the fourth quarter
ended June 30, 2011

Milwaukie Finance

Executive Summary

We are pleased to offer this financial report of City operations for your review. This report covers financial operations through the fourth quarter of the fiscal year ended June 30, 2011.

QUARTERLY HIGHLIGHTS

This fourth quarter financial report summarizes the financial results for the fiscal year ended June 30, 2011 and highlights certain topics of interest.

Continuous Improvement

The Finance Department continuously reviews the format, delivery, and presentation of financial information, as we recognize that this quarterly report format can be improved. With this quarterly report, we are introducing this Executive Summary which will provide narrative highlights, insights, and other financial updates that occurred during the quarter which the Finance Directors feel may be of interest.

Going forward, we will be trying out new formats with our Quarterly Financial Reports with the goal of providing even better information in more meaningful ways. Be sure to let us know your impressions as we appreciate your feedback.

Improvements to Finance Department Webpage

Substantial improvements have recently been made to the Finance webpage to include the addition of financial material and relevant topical items. If you have not visited this website recently, we would encourage you to do so and let us know what else you would like to see: <http://www.ci.milwaukie.or.us/finance>.

Proposed Budget for the Fiscal Year 2012

At the Budget Committee's April 28, 2011 meeting, the FY 2012 Budget was approved. There was additional opportunity for public testimony when the budget was considered for adoption by the City Council on June 7, 2011. This FY 2012 Budget went into effect on July 1, 2011 and includes the following utility rate increases, as recommended by the Citizen Utility Advisory Board (CUAB) to cover projects listed in the Capital Improvement Plan: 0% increase in the Street Fee, 15.5% in Water, 7% in Wastewater, and 7.5% in Stormwater resulting in an overall average increase of approximately 9% in your monthly utility bill or approximately \$5.40 per month.

The CUAB recognized the difficulties everyone is experiencing in today's economy and after smoothing out the needed infrastructure projects over the next five years, developed these recommendations focusing on the minimum percentage impact possible to all citizens of Milwaukie.

Local Budget Law in the State of Oregon

Local Budget Law is found in the Oregon Revised Statutes, Chapter 294. The law sets out several specific procedures that Cities must follow during the budget process starting with Budget

Committees whose main purpose is to provide a forum for citizens to have an equal voice in the review of the City Manager's Proposed Budget. The budget must be completed and adopted by June 30th of every fiscal year, before the start of the following fiscal year budgeted or applicable biennial budget period to which it relates.

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. For more information on the eligibility requirements for the *Low Income Utility Program*, please visit: <http://www.ci.milwaukie.or.us/finance/low-income-program> or call (503) 786-7525.

New with the FY 2012 Budget, a pilot program was approved called the *Emergency Utility Assistance Program*. 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 regularly monthly payments.

Fourth Quarter Financial Results

Reorganized Fund Structure

We are committed to making the Milwaukie municipal budget as simple to understand as possible and pledge to be as transparent as possible. Effective as of the last day of FY 2011 and working with the Budget Committee, the previously overly-complex structure of 29 Funds, including eight (8) internal service Funds and six (6) enterprise Funds, was revised. Going forward, we have reduced the overall number of Funds from 29 to 8 Funds. This new Fund structure will provide the foundation for solid and transparent financial planning well into the future.

As you may imagine, reorganizing 29 Funds involves a comprehensive internal overhaul of the Chart of Accounts, journal entry processes, and transfer methodology. Change is hard for many, but in the end, we feel that the overall goal of improving the Milwaukie budgets so that they are simple, easily understood, supportable, and as transparent as possible to the citizens of Milwaukie, has been reached.

Highlights of Actual Financial Results

As a reminder, during this fiscal year the outstanding debt on the Public Safety Building was paid off, closing the Public Safety Facility Debt Service Fund and two General Fund payments (a catch up from FY 2010 and one for FY 2011) were made to the Wastewater Fund for the Cash Spot Property loan, leaving the final payment due in FY 2012. The Wastewater Fund also completed its second part of the \$4 million loan from the State for the North East Sewer Area

Annexation project, with payments (and the corresponding ½ grant) commencing on October 1, 2011 of the new fiscal year. The FY 2011 fiscal year also represents the last year for the City to receive funding for fleet services from Clackamas County Fire District No. 1.

Summary of Ending Fund Balances

Ending fund balances represent the amount of funds available at June 30, 2011 that the City has available to fund capital projects and to fund operations until tax proceeds arrive in November. During the budget process, we estimated that these ending fund balances (post Fund reorg) would come in at \$12,562,000. Actual ending fund balances came in at \$13,359,000 which is 6 percent better than our estimates. Note that \$300,000 of this was estimated to be spent on a new phone system in FY 2011 which was delayed to FY 2012. After allowing for this one project, the General Fund's ending fund balance essentially came in the same as what was estimated in the budget process and overall, about \$500,000 over what was estimated.

The Water Fund's ending fund balance is a concern as it ended the year with a negative balance causing this fund to be on "watch" status. Water Revenues came in \$200,000 short of budget at only 92% of what was previously planned. With an unusually extended winter bringing rain through part of July, water consumption was down city-wide.

Milwaukie Finance and West Linn Finance Sharing Management

We are committed to ensuring the fiscal integrity of the financial operations of both cities and we measure our successes in part by the feedback we receive. In this spirit and consistent with the theory of continuous improvement, we welcome any and all feedback. Below are the processes that the Finance Team will be focusing on over the next year:

- Audited Annual Financial Statement Preparation and Reconciliation
- Budget Process and Monitoring
- Five-Year Forecast and Strategic Planning
- Investment Management
- Debt Management
- Risk and Liability Insurance Management
- Internal Controls and Audits
- Banking and Cash Management
- Capital Assets and Project Tracking
- Payroll and Accounts Payable
- Utility Billing and Licensing

Reminder that Citizens can now pay their Utility Bill Online

You may now make your monthly Utility Bill payments on-line via credit card using the City's new online payment program from the convenience and security of your home computer. You can also make a payment 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 one additional way to make payments for your convenience.

Standard & Poor's Downgrades U.S. Debt to AA+

The United States government has been rated Aaa and AAA with Moody's Investors Service and Standard & Poor's respectively since 1917. Accordingly, U.S. Treasury obligations have been the benchmark for risk-free investments for just about one hundred years. On July 13, 2011, Moody's Investors Service placed the Aaa bond rating of the United States government on review for possible downgrade given the rising possibility that the statutory debt limit would not be raised on a timely basis, leading to a default on treasury debt obligations.

In August 2011, Moody's and Fitch maintained their Aaa rating on U.S. debt, but issued a negative outlook. Standard & Poor's however lowered their rating one level to AA+, the first-ever reduction for U.S. debt. Standard & Poor's then lowered 11,500 municipal bond ratings tied to the federal government, but stated that they would not make further downgrades of state and local government credits, dependent on federal funding, until details of U.S. spending cuts are settled.

The City of Milwaukie is an AA- rated city, does not have any federal secured debt, and was not immediately/directly affected by these downgrades. Over the long term, the downgrades of AAA debt may eventually trickle-down and could affect all municipal debt holdings and general interest rates – it is hard to say the impact at this time.

Reflection on Today's Economy

As we close FY 2011 with this quarter's financial results, we would like to offer a reflection of the economic times we find ourselves in. Unlike the federal government, state and local governments cannot just ask the Federal Reserve to print up additional funding. California is facing a \$19 billion dollar budget deficit next year, and incoming governor Jerry Brown was quoted as saying "We've been living in fantasy land. It is much worse than I thought. I'm shocked." Fortunate in part to Measure 50 passing in the mid-1990s, Oregon is more insulated than other states, but not immune entirely. Local governments need to pass balance budgets, while conditioning themselves to living within their existing and sometimes declining revenue streams.

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 way to contact us is by email at: camorsc@ci.milwaukie.or.us.

Respectfully,



Casey Camors, CPA
Finance Director, City of Milwaukie



Richard Seals, CPA CMA CFM CFE
Finance Director, City of Milwaukie

23 August 2011

City of Milwaukie, Oregon
Quarterly Financial Report
Budget-to-Actual
Through the fourth quarter ended June 30, 2011

All City Funds

Fund	Beginning	Year to Date		Ending	Estimated	Variance
	Fund Balance as of Jun 30 2010	through June 30, 2011		Fund Balance as of Jun 30 2011	Ending Fund Balance in Budget Document	over (under) Estimated Fund Balance in Budget
		Revenues	Expenditures			
1. General Fund	\$ 1,759,670	\$ 13,428,273	\$ 8,796,068	\$ 5,660,875	\$ 5,436,000	\$ 224,875 ¹
2. Library Fund (commences 7/1/11)	-	-	-	731,000	731,000	-
3. Building Inspection Fund	93,980	217,024	209,745	101,259	107,000	(5,741)
4. Transportation Fund	(135,133)	2,498,403	1,223,417	1,139,853	820,000	319,853
5. Water Fund	182,764	2,164,184	2,482,687	(135,739)	69,000	(204,739)
6. Wastewater Fund	2,124,141	4,972,845	4,430,563	2,666,423	2,314,000	352,423
7. Stormwater Fund	674,757	1,840,751	1,390,938	1,124,570	1,025,000	99,570
8. Systems Development Charges Fund:						
Transportation SDC Department	450,750	16,475	17,737	449,488	441,000	8,488
Water SDC Department	485,594	11,593	-	497,187	445,000	52,187
Wastewater SDC Department	771,808	11,593	-	783,401	803,000	(19,599)
Stormwater SDC Department	353,100	7,333	18,239	342,194	371,000	(28,806)
CLOSED PER FUND REORGANIZATION						
Administrative Services Fund	594,251	2,512,656	3,106,907	-	-	-
Public Safety Facility Debt Service Fund	484,787	30,540	515,327	-	-	-
Pension Debt Service Fund	14,268	253,000	267,268	-	-	-
Streets/Surface Maintenance Fund	956,538	1,102,293	2,058,831	-	-	-
Bike Path Fund	34,717	10,259	44,976	-	-	-
Water Capital Reserve Fund	104,187	387,895	492,082	-	-	-
Wastewater Capital Reserve Fund	53,036	2,566,253	2,619,289	-	-	-
Stormwater Capital Reserve Fund	146,464	27,720	174,184	-	-	-
Community Development & PW Admin Fund	(7,919)	1,073,764	1,065,845	-	-	-
Engineering Fund	45,771	483,615	529,386	-	-	-
Fleet Services Fund	215,803	801,221	1,017,024	-	-	-
Fleet Capital and Reserve Fund	2,208,738	22,813	2,231,551	-	-	-
Facilities Maintenance Fund	401,475	702,224	1,103,699	-	-	-
Knutson Pioneer Cemetery Fund	35,757	194	35,951	-	-	-
Library Endowment Fund	166,265	373	166,638	-	-	-
Forfeiture Fund	4,423	18,316	22,739	-	-	-
Totals	\$ 12,219,992	\$ 35,161,610	\$ 34,021,091	\$ 13,360,511	\$ 12,562,000	\$ 798,511

¹ Note: The project funding for the City's new phone system was unspent in FY11 and carries over to FY12 as this project was delayed.

City of Milwaukie, Oregon
Quarterly Financial Report
Budget-to-Actual
Through the fourth quarter ended June 30, 2011

General Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Property taxes	\$ 5,934,000	\$ 6,153,685	104%	\$ 5,934,000	\$ 6,153,685	\$ 219,685	104%
Licenses & permits	374,000	302,669	81%	374,000	302,669	(71,331)	81%
Franchise fees	1,944,000	1,600,926	82%	1,944,000	1,600,926	(343,074)	82%
Intergovernmental	2,198,000	1,946,138	89%	2,198,000	1,946,138	(251,862)	89%
Fines & forfeitures	1,652,000	2,116,490	128%	1,652,000	2,116,490	464,490	128%
Miscellaneous	27,000	103,487	383%	27,000	103,487	76,487	383%
	12,129,000	12,223,395	101%	12,129,000	12,223,395	94,395	101%
Transfers, net	223,000	1,204,878	540%	223,000	1,204,878	981,878	540%
Total revenue	12,352,000	13,428,273	109%	12,352,000	13,428,273	1,076,273	109%
Expenditures							
Library Services	2,053,000	1,423,345	69%	2,053,000	1,423,345	629,655	69%
Community Services	945,000	596,710	63%	945,000	596,710	348,290	63%
Code Enforcement	249,000	170,809	69%	249,000	170,809	78,191	69%
Public Access Studio	125,000	81,371	65%	125,000	81,371	43,629	65%
Police Administration	551,000	438,726	80%	551,000	438,726	112,274	80%
Police Field Services	6,719,000	4,430,033	66%	6,719,000	4,430,033	2,288,967	66%
Police Support Services	392,000	281,650	72%	392,000	281,650	110,350	72%
Planning	707,000	526,710	74%	707,000	526,710	180,290	74%
Municipal Court	452,000	355,606	79%	452,000	355,606	96,394	79%
Intergovernmental/Interfund	344,000	491,108	143%	344,000	491,108	(147,108)	143%
Total expenditures	12,537,000	8,796,068	70%	12,537,000	8,796,068	3,740,932	70%
Revenue over (under) expenditures	(185,000)	4,632,205		(185,000)	4,632,205	4,817,205	
Beginning fund balance	1,454,610	1,759,670		1,454,610	1,759,670	305,060	
Ending fund balance	\$ 1,269,610	\$ 6,391,875		\$ 1,269,610	\$ 6,391,875	\$ 5,122,265	

Note: effective as of the last day of the current fiscal year (i.e., 6/30/11), the Great Fund Reorg of 2011 will occur as described in the FY 2012 Proposed Budget. As part of this reorganization, current year transfers will be recalibrated to allow for the consolidation and simplification of the 29 Funds down to the following 8 Funds. This report continues to reflect the previous format, but will be converted after July 1, 2011 to reflect the new format and Fund structure.

New Fund Structure:

General Fund:

1. General Fund

Special Revenue Funds:

2. Library Fund
3. Building Inspections Fund
4. Transportation Fund
5. Systems Development Charges Fund

Enterprise Funds:

6. Water Fund
7. Wastewater Fund
8. Stormwater Fund

City of Milwaukie, Oregon
Quarterly Financial Report
Budget-to-Actual
Through the fourth quarter ended June 30, 2011

Administrative Services Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental Revenue	\$ 7,000	\$ 1,770	25%	\$ 7,000	\$ 1,770	\$ (5,230)	25%
Charges for Services	3,310,000	128,013	4%	3,310,000	128,013	(3,181,987)	4%
Misc. Revenue	5,000	1,128	23%	5,000	1,128	(3,872)	23%
Transfers from General to close fund	-	2,381,745	100%	-	2,381,745	2,381,745	100%
Proceeds from debt issuance	400,000	-	-	400,000	-	(400,000)	-
Total revenue	3,722,000	2,512,656	68%	3,722,000	2,512,656	(1,209,344)	68%
Expenditures							
City Council	48,000	42,615	89%	48,000	42,615	5,385	89%
City Manager	540,000	355,370	66%	540,000	355,370	184,630	66%
Human Resources	310,000	322,733	104%	310,000	322,733	(12,733)	104%
Non-Departmental	235,000	198,259	84%	235,000	198,259	36,741	84%
Finance	680,000	717,999	106%	680,000	717,999	(37,999)	106%
Records & Information Management	463,000	382,857	83%	463,000	382,857	80,143	83%
Information & Technology	1,446,000	1,087,074	75%	1,446,000	1,087,074	358,926	75%
Total expenditures	3,722,000	3,106,907	83%	3,722,000	3,106,907	615,093	83%
Revenue over (under) expenditures	-	(594,251)		-	(594,251)	(594,251)	
Beginning fund balance	426,285	594,251		426,285	594,251	167,966	
Ending fund balance	\$ 426,285	CLOSED		\$ 426,285	CLOSED	\$ (426,285)	

Public Safety Facility Debt Service Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Property taxes	\$ 24,005	\$ 28,614	119%	\$ 24,005	\$ 28,614	\$ 4,609	119%
Interest	5,000	1,926	39%	5,000	1,926	(3,074)	39%
Total revenue	29,005	30,540	105%	29,005	30,540	1,535	105%
Expenditures							
Debt service							
Principal	450,000	450,000	100%	450,000	450,000	-	100%
Interest	22,000	21,825	99%	22,000	21,825	175	99%
Transfer closing fund to General Fund	-	43,502	-	-	43,502	(43,502)	-
Total expenditures	472,000	515,327	109%	472,000	515,327	(43,327)	109%
Revenue over (under) expenditures	(442,995)	(484,787)		(442,995)	(484,787)	(41,792)	
Beginning fund balance	442,995	484,787		442,995	484,787	41,792	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

City of Milwaukie, Oregon
Quarterly Financial Report
Budget-to-Actual
Through the fourth quarter ended June 30, 2011

Pension Debt Service Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental charges	\$ 250,000	\$ 253,000	101%	\$ 250,000	\$ 253,000	\$ 3,000	101%
Total revenue	250,000	253,000	101%	250,000	253,000	3,000	101%
Expenditures							
Debt service							
Principal	40,000	39,994	100%	40,000	39,994	6	100%
Interest	210,000	209,954	100%	210,000	209,954	46	100%
Transfer closing fund to General Fund	-	17,320	-	-	17,320	(17,320)	-
Total expenditures	250,000	267,268	107%	250,000	267,268	(17,268)	107%
Revenue over (under) expenditures	-	(14,268)		-	(14,268)	(14,268)	
Beginning fund balance	14,132	14,268		14,132	14,268	136	
Ending fund balance	\$ 14,132	CLOSED		\$ 14,132	CLOSED	\$ (14,132)	

Building Inspection Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Excise taxes and misc	\$ 4,000	\$ (29,247)	-	\$ 4,000	\$ (29,247)	\$ (33,247)	-
Charges for services	135,000	236,808	175%	135,000	236,808	101,808	175%
Intergovernmental charges	72,000	8,735	12%	72,000	8,735	(63,265)	12%
Interest	1,000	728	73%	1,000	728	(272)	73%
Total revenue	212,000	217,024	102%	212,000	217,024	5,024	102%
Expenditures							
Personal services	198,000	177,525	90%	198,000	177,525	20,475	90%
Materials and services	50,000	6,220	12%	50,000	6,220	43,780	12%
Transfers	26,000	26,000	100%	26,000	26,000	-	100%
Contingency	6,246	-	-	6,246	-	6,246	-
Total expenditures	280,246	209,745	75%	280,246	209,745	70,501	75%
Revenue over (under) expenditures	(68,246)	7,279		(68,246)	7,279	75,525	
Beginning fund balance	68,246	93,980		68,246	93,980	25,734	
Ending fund balance	\$ -	\$ 101,259		\$ -	\$ 101,259	\$ 101,259	

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Streets/Surface Maintenance Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Fees and local gas taxes	\$ 160,000	\$ 167,589	105%	\$ 160,000	\$ 167,589	\$ 7,589	105%
Franchise fees	398,000	311,652	78%	398,000	311,652	(86,348)	78%
Intergovernmental	-	458	100%	-	458	458	100%
Charges for services	590,000	625,872	106%	590,000	625,872	35,872	6%
Interest	10,000	(3,278)	-	10,000	(3,278)	(13,278)	-
Total revenue	1,158,000	1,102,293	95%	1,158,000	1,102,293	(55,707)	95%
Expenditures							
Materials and services	126,000	24,563	19%	126,000	24,563	101,437	19%
Transfers to General Fund	226,000	694,000	307%	226,000	694,000	(468,000)	307%
Transfer closing fund to State Gas Tax Fund	-	835,491	-	-	835,491	(835,491)	-
Capital outlay	1,220,000	504,777	41%	1,220,000	504,777	715,223	41%
Contingency	701,349	-	-	701,349	-	701,349	-
Total expenditures	2,273,349	2,058,831	91%	2,273,349	2,058,831	214,518	91%
Revenue over (under) expenditures	(1,115,349)	(956,538)		(1,115,349)	(956,538)	158,811	
Beginning fund balance	1,115,349	956,538		1,115,349	956,538	(158,811)	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

Transportation Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental	\$ 1,222,000	\$ 983,833	81%	\$ 1,222,000	\$ 983,833	\$ (238,167)	81%
Franchise fees	614,000	583,000	95%	614,000	583,000	(31,000)	95%
Charges for services	18,000	9,975	55%	18,000	9,975	(8,025)	55%
Intergovernmental charges	40,000	54,737	137%	40,000	54,737	14,737	137%
Interest	2,000	3,505	175%	2,000	3,505	1,505	175%
Transfers	126,000	863,353	685%	126,000	863,353	737,353	685%
Total revenue	2,022,000	2,498,403	124%	2,022,000	2,498,403	476,403	124%
Expenditures							
Personal services	429,000	396,030	92%	429,000	396,030	32,970	92%
Materials and services	802,000	450,026	56%	802,000	450,026	351,974	56%
Transfers to General Fund	266,000	266,000	100%	266,000	266,000	-	100%
Capital outlay	297,000	111,361	37%	297,000	111,361	185,639	37%
Contingency	46,000	-	-	46,000	-	46,000	-
Total expenditures	1,840,000	1,223,417	66%	1,840,000	1,223,417	616,583	66%
Revenue over (under) expenditures	182,000	1,274,986		182,000	1,274,986	1,092,986	
Beginning fund balance	28,820	(290,133)		28,820	(290,133)	(318,953)	
Less: Reserved for improvements	(155,000)	155,000		(155,000)	155,000	310,000	
Net available fund balance	(126,180)	(135,133)		(126,180)	(135,133)	(8,953)	
Ending net available fund balance	\$ 55,820	\$ 1,139,853		\$ 55,820	\$ 1,139,853	\$ 1,084,033	

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Transportation SDC Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
System development charges	\$ 4,000	\$ 13,713	-	\$ 4,000	13,713	\$ 9,713	-
Interest	5,000	2,762	55%	5,000	2,762	(2,238)	55%
Total revenue	9,000	16,475	183%	9,000	16,475	7,475	183%
Expenditures							
Materials and services	6,000	-	-	6,000	-	6,000	-
Transfers	10,000	-	-	10,000	-	10,000	-
Capital outlay	100,000	17,737	18%	100,000	17,737	82,263	18%
Contingency	330,149	-	-	330,149	-	330,149	-
Total expenditures	446,149	17,737	4%	446,149	17,737	428,412	4%
Revenue over (under) expenditures	(437,149)	(1,262)		(437,149)	(1,262)	435,887	
Beginning fund balance	437,149	450,750		437,149	450,750	13,601	
Ending fund balance	\$ -	\$ 449,488		\$ -	\$ 449,488	\$ 449,488	

Bike Path Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental (1% of Gas taxes)	\$ 11,000	\$ 9,938	90%	\$ 11,000	9,938	\$ (1,062)	90%
Interest	-	321	-	-	321	321	-
Total revenue	11,000	10,259	93%	11,000	10,259	(741)	93%
Expenditures							
Transfers	27,733	-	-	27,733	-	27,733	-
Transfer closing fund to State Gas Tax Fund	-	27,862	-	-	27,862	(27,862)	-
Capital outlay	18,000	17,114	95%	18,000	17,114	886	95%
Total expenditures	45,733	44,976	98%	45,733	44,976	757	98%
Revenue over (under) expenditures	(34,733)	(34,717)		(34,733)	(34,717)	16	
Beginning fund balance	34,733	34,717		34,733	34,717	(16)	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

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Water Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Charges for services	\$ 2,307,000	\$ 2,111,904	92%	\$ 2,307,000	2,111,904	(195,096)	92%
Intergovernmental charges	4,000	4,231	106%	4,000	4,231	231	106%
Interest	43,000	48,049	112%	43,000	48,049	5,049	112%
Transfers	-	-	-	-	-	-	-
Total revenue	2,354,000	2,164,184	92%	2,354,000	2,164,184	(189,816)	92%
Expenditures							
Personal services	437,000	471,172	108%	437,000	471,172	(34,172)	108%
Materials and services	1,215,000	626,106	52%	1,215,000	626,106	588,894	52%
Transfers to General Fund	624,000	940,000	151%	624,000	940,000	(316,000)	151%
Transfers to close Water Capital Res Fund	-	387,574	-	-	387,574	(387,574)	-
Capital outlay	87,000	57,835	66%	87,000	57,835	29,165	66%
Contingency	177,458	-	-	177,458	-	177,458	-
Total expenditures	2,540,458	2,482,687	98%	2,540,458	2,482,687	57,771	98%
Revenue over (under) expenditures	(186,458)	(318,503)		(186,458)	(318,503)	(132,045)	
Beginning fund balance	186,458	182,764		186,458	182,764	(3,694)	
Ending fund balance	\$ -	\$ (135,739)		\$ -	\$ (135,739)	\$ (135,739)	

Water SDC Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
System development charges	\$ 10,000	\$ 8,494	85%	\$ 10,000	8,494	\$ (1,506)	85%
Interest	5,000	3,099	62%	5,000	3,099	(1,901)	62%
Total revenue	15,000	11,593	77%	15,000	11,593	(3,407)	77%
Expenditures							
Materials and services	4,000	-	-	4,000	-	4,000	-
Transfers	7,000	-	-	7,000	-	7,000	-
Capital outlay	66,000	-	-	66,000	-	66,000	-
Contingency	405,655	-	-	405,655	-	405,655	-
Total expenditures	482,655	-	-	482,655	-	482,655	-
Revenue over (under) expenditures	(467,655)	11,593		(467,655)	11,593	479,248	
Beginning fund balance	467,655	485,594		467,655	485,594	17,939	
Ending fund balance	\$ -	\$ 497,187		\$ -	\$ 497,187	\$ 497,187	

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Water Capital Reserve Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Transfers	\$ 631,121	\$ 387,574	61%	\$ 631,121	\$ 387,574	\$ (243,547)	61%
Intergovernmental charges	-	321	-	-	321	321	-
Total revenue	631,121	387,895	61%	631,121	387,895	(243,226)	61%
Expenditures							
Materials and services	38,000	-	-	38,000	-	38,000	-
Transfers	65,000	-	-	65,000	-	65,000	-
Capital outlay	654,000	492,082	75%	654,000	492,082	161,918	75%
Total expenditures	757,000	492,082	65%	757,000	492,082	161,918	65%
Revenue over (under) expenditures	(125,879)	(104,187)		(125,879)	(104,187)	(81,308)	
Beginning fund balance	125,879	104,187		125,879	104,187	(21,692)	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ (103,000)	

Wastewater Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Charges for services	\$ 3,707,000	\$ 5,023,803	136%	\$ 3,707,000	\$ 5,023,803	\$ 1,316,803	136%
Intergovernmental charges	2,000	1,582	79%	2,000	1,582	(418)	79%
Interest	12,000	6,111	51%	12,000	6,111	(5,889)	51%
Other	-	(58,651)	-	-	(58,651)	(58,651)	-
Transfers	489,308	-	-	489,308	-	(489,308)	-
Total revenue	4,210,308	4,972,845	118%	4,210,308	4,972,845	762,537	118%
Expenditures							
Personal services	371,000	375,258	101%	371,000	375,258	(4,258)	101%
Materials and services	3,524,000	3,276,344	93%	3,524,000	3,276,344	247,656	93%
Debt service							
Principal	100,000	-	-	100,000	-	100,000	-
Interest	-	-	-	-	-	-	-
Transfers to General Fund	460,000	460,000	100%	460,000	460,000	-	100%
Transfer to close Wastewater Cap Reserve	-	313,078	-	-	313,078	(313,078)	-
Capital outlay	10,000	5,883	59%	10,000	5,883	4,117	59%
Contingency	78,000	-	-	78,000	-	78,000	-
Total expenditures	4,543,000	4,430,563	98%	4,543,000	4,430,563	112,437	98%
Revenue over (under) expenditures	(332,692)	542,282		(332,692)	542,282	874,974	
Beginning fund balance	690,557	2,124,141		690,557	2,124,141	1,433,584	
Ending fund balance	\$ 357,865	\$ 2,666,423		\$ 357,865	\$ 2,666,423	\$ 2,308,558	

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Wastewater SDC Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Charges for services	\$ 8,000	\$ 12,167	-	\$ 8,000	\$ 12,167	\$ 4,167	-
Interest	7,000	5,437	78%	7,000	5,437	(1,563)	78%
Total revenue	15,000	17,604	117%	15,000	17,604	2,604	117%
Expenditures							
Contingency	787,893	-	-	787,893	-	787,893	-
Total expenditures	787,893	-	-	787,893	-	787,893	-
Revenue over (under) expenditures	(772,893)	17,604		(772,893)	17,604	790,497	
Beginning fund balance	772,893	771,808		772,893	771,808	(1,085)	
Ending fund balance	\$ -	\$ 789,412		\$ -	\$ 789,412	\$ 789,412	

Wastewater Capital Reserve Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Interest	\$ 12,000	\$ 75,189	627%	\$ 12,000	75,189	10,000	627%
Debt proceeds - NESE Annexation Project	1,352,000	1,616,301	120%	1,352,000	1,616,301	264,301	120%
Proceeds from Gen Fund for loan payments	-	347,809	-	-	347,809	347,809	-
Transfer from Wastewater to close fund	-	313,078	-	-	313,078	313,078	-
Other	125,000	213,876	171%	125,000	213,876	88,876	171%
Total revenue	1,489,000	2,566,253	172%	1,489,000	2,566,253	1,024,064	172%
Expenditures							
Materials and services	106,000	34,245	32%	106,000	34,245	71,755	32%
Transfers to General Fund	644,308	506,000	79%	644,308	506,000	138,308	79%
Capital outlay	1,547,000	2,079,044	134%	1,547,000	2,079,044	(532,044)	134%
Total expenditures	2,297,308	2,619,289	114%	2,297,308	2,619,289	(321,981)	114%
Revenue over (under) expenditures	(808,308)	(53,036)		(808,308)	(53,036)	702,083	
Beginning fund balance	808,308	53,036		808,308	53,036	(755,272)	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ (53,189)	

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Stormwater Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Charges for services	\$ 1,653,000	\$ 1,771,997	107%	\$ 1,653,000	\$ 1,771,997	\$ 118,997	107%
Interest	5,000	2,023	40%	5,000	2,023	(2,977)	40%
Miscellaneous	1,000	(4,088)	-	1,000	(4,088)	(5,088)	-
Transfer from Stormwater Capital Reserve	-	70,819	-	-	70,819	70,819	-
Total revenue	1,659,000	1,840,751	111%	1,659,000	1,840,751	181,751	111%
Expenditures							
Personal services	394,000	375,962	95%	394,000	375,962	18,038	95%
Materials and services	718,000	217,976	30%	718,000	217,976	500,024	30%
Transfers to General Fund	155,000	797,000	514%	155,000	797,000	(642,000)	514%
Contingency	56,000	-	-	56,000	-	56,000	-
Total expenditures	1,323,000	1,390,938	105%	1,323,000	1,390,938	(67,938)	105%
Revenue over (under) expenditures	336,000	449,813		336,000	449,813	113,813	
Beginning fund balance	498,150	674,757		498,150	674,757	176,607	
Ending fund balance	\$ 834,150	\$ 1,124,570		\$ 834,150	\$ 1,124,570	\$ 290,420	

Stormwater SDC Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
System development charges	\$ 7,000	\$ 5,692	81%	\$ 7,000	\$ 5,692	\$ (1,308)	81%
Interest	4,000	1,641	41%	4,000	1,641	(2,359)	41%
Total revenue	11,000	7,333	67%	11,000	7,333	(3,667)	67%
Expenditures							
Capital outlay	-	18,239	-	-	18,239	(18,239)	-
Contingency	360,558	-	-	360,558	-	360,558	-
Total expenditures	360,558	18,239	5%	360,558	18,239	342,319	5%
Revenue over (under) expenditures	(349,558)	(10,906)		(349,558)	(10,906)	338,652	
Beginning fund balance	349,558	353,100		349,558	353,100	3,542	
Ending fund balance	\$ -	\$ 342,194		\$ -	\$ 342,194	\$ 342,194	

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Stormwater Capital Reserve Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental	\$ -	\$ 27,000	-	\$ -	\$ 27,000	\$ 27,000	-
Interest	3,186	720	23%	3,186	720	(2,466)	23%
Total revenue	3,186	27,720	870%	3,186	27,720	24,534	870%
Expenditures							
Materials and services	7,000	-	-	7,000	-	7,000	-
Transfers to Stormwater to close fund	12,000	70,819	590%	12,000	70,819	(58,819)	590%
Capital outlay	117,000	103,365	88%	117,000	103,365	13,635	88%
Total expenditures	136,000	174,184	128%	136,000	174,184	(38,184)	128%
Revenue over (under) expenditures	(132,814)	(146,464)		(132,814)	(146,464)	(13,650)	
Beginning fund balance	132,814	146,464		132,814	146,464	13,650	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

Community Development & Public Works Administration Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental charges	\$ 110,000	\$ 92,731	84%	\$ 110,000	\$ 92,731	\$ (17,269)	84%
Interest	1,000	(99)	-10%	1,000	(99)	(1,099)	-10%
Transfers to close fund from General Fund	1,360,000	981,132	72%	1,360,000	981,132	(378,868)	72%
Total revenue	1,471,000	1,073,764	73%	1,471,000	1,073,764	(397,236)	73%
Expenditures							
Community Development Administration							
Personal services	693,000	644,529	93%	693,000	644,529	48,471	93%
Materials and services	319,000	86,829	27%	319,000	86,829	232,171	27%
Operations							
Personal services	368,000	325,258	88%	368,000	325,258	42,742	88%
Materials and services	90,000	9,229	10%	90,000	9,229	80,771	10%
Total expenditures	1,470,000	1,065,845	73%	1,470,000	1,065,845	404,155	73%
Revenue over (under) expenditures	1,000	7,919		1,000	7,919	6,919	
Beginning fund balance	28,541	(7,919)		28,541	(7,919)	(36,460)	
Ending fund balance	\$ 29,541	CLOSED		\$ 29,541	CLOSED	\$ (29,541)	

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Engineering Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Charges for services	\$ 3,000	\$ 7,660	255%	\$ 3,000	\$ 7,660	\$ 4,660	255%
Transfers to close fund from General Fund	752,000	475,955	63%	752,000	475,955	(276,045)	63%
Total revenue	755,000	483,615	64%	755,000	483,615	(271,385)	64%
Expenditures							
Personal services	573,000	500,437	87%	573,000	500,437	72,563	87%
Materials and services	182,000	28,949	16%	182,000	28,949	153,051	16%
Total expenditures	755,000	529,386	70%	755,000	529,386	225,614	70%
Revenue over (under) expenditures	-	(45,771)		-	(45,771)	(45,771)	
Beginning fund balance	4,667	45,771		4,667	45,771	41,104	
Ending fund balance	\$ 4,667	CLOSED		\$ 4,667	CLOSED	\$ (4,667)	

Fleet Services Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental	\$ 536,000	\$ 32,406	6%	\$ 536,000	\$ 32,406	\$ (503,594)	6%
Intergovernmental charges	1,089,000	538,193	49%	1,089,000	538,193	(550,807)	49%
Interest	2,000	816	41%	2,000	816	(1,184)	41%
Transfers to close fund from General Fund	-	229,806	-	-	229,806	229,806	-
Total revenue	1,627,000	801,221	49%	1,627,000	801,221	(825,779)	49%
Expenditures							
Personal services	434,000	425,082	98%	434,000	425,082	8,918	98%
Materials and services	918,000	591,942	64%	918,000	591,942	326,058	64%
Transfers	163,000	-	-	163,000	-	163,000	-
Capital outlay	70,000	-	-	70,000	-	70,000	-
Contingency	42,000	-	-	42,000	-	42,000	-
Total expenditures	1,627,000	1,017,024	63%	1,627,000	1,017,024	609,976	63%
Revenue over (under) expenditures	-	(215,803)		-	(215,803)	(215,803)	
Beginning fund balance	194,536	215,803		194,536	215,803	21,267	
Ending fund balance	\$ 194,536	CLOSED		\$ 194,536	CLOSED	\$ (194,536)	

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Fleet Capital and Reserve Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental charges	\$ 428,000	\$ 12,600	3%	\$ 428,000	\$ 12,600	\$ (415,400)	3%
Interest and other financing sources	18,000	10,213	57%	18,000	10,213	(7,787)	57%
Total revenue	446,000	22,813	5%	446,000	22,813	(423,187)	5%
Expenditures							
Materials and services	21,000	-	-	21,000	-	21,000	-
Transfers to close fund to General Fund	586,000	1,926,080	329%	586,000	1,926,080	(1,340,080)	329%
Capital outlay	350,000	305,471	87%	350,000	305,471	44,529	87%
Contingency	100,000	-	-	100,000	-	100,000	-
Total expenditures	1,057,000	2,231,551	211%	1,057,000	2,231,551	(1,174,551)	211%
Revenue over (under) expenditures	(611,000)	(2,208,738)		(611,000)	(2,208,738)	(1,597,738)	
Beginning fund balance	2,289,712	2,208,738		2,289,712	2,208,738	(80,974)	
Ending fund balance	\$ 1,678,712	CLOSED		\$ 1,678,712	CLOSED	\$ (1,678,712)	

Facilities Maintenance Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Intergovernmental	\$ 62,000	\$ 4,000	6%	\$ 62,000	\$ 4,000	\$ (58,000)	6%
Charges for services	-	19,053	-	-	19,053	19,053	-
Intergovernmental charges	1,331,000	58,171	4%	1,331,000	58,171	(1,272,829)	4%
Interest and other financing sources	25,000	786	-	25,000	786	(24,214)	-
Transfers to close fund from General Fund	-	620,214	-	-	620,214	620,214	-
Total revenue	1,418,000	702,224	50%	1,418,000	702,224	(715,776)	50%
Expenditures							
Personal services	210,000	206,903	99%	210,000	206,903	3,097	99%
Materials and services	953,000	709,336	74%	953,000	709,336	243,664	74%
Debt service							
Principal	42,000	44,516	106%	42,000	44,516	(2,516)	106%
Interest	15,000	13,396	89%	15,000	13,396	1,604	89%
Transfers	240,000	-	-	240,000	-	240,000	-
Capital outlay	200,000	129,548	65%	200,000	129,548	70,452	65%
Total expenditures	1,660,000	1,103,699	66%	1,660,000	1,103,699	556,301	66%
Revenue over (under) expenditures	(242,000)	(401,475)		(242,000)	(401,475)	(159,475)	
Beginning fund balance	350,940	401,475		350,940	401,475	50,535	
Ending fund balance	\$ 108,940	CLOSED		\$ 108,940	CLOSED	\$ (108,940)	

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Knutson Pioneer Cemetery Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Interest	\$ -	\$ 194	-	\$ -	\$ 194	\$ 194	-
Total revenue	-	194	-	-	194	194	-
Expenditures							
Materials and services	3,000	-	-	3,000	-	3,000	-
Transfer to close fund to General Fund	-	35,951	-	-	35,951	(35,951)	-
Contingency	32,000	-	-	32,000	-	32,000	-
Total expenditures	35,000	35,951	103%	35,000	35,951	(951)	103%
Revenue over (under) expenditures	(35,000)	(35,757)		(35,000)	(35,757)	(757)	
Beginning fund balance	35,000	35,757		35,000	35,757	757	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

Library Endowment Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Interest	\$ 2,000	\$ 373	19%	\$ 2,000	\$ 373	\$ 1,627	19%
Total revenue	2,000	373	19%	2,000	373	1,627	19%
Expenditures							
Transfer to close fund to General Fund	-	166,638	-	-	166,638	(166,638)	-
Capital outlay	169,000	-	-	169,000	-	169,000	-
Total expenditures	169,000	166,638	99%	169,000	166,638	2,362	99%
Revenue over (under) expenditures	(167,000)	(166,265)		(167,000)	(166,265)	(735)	
Beginning fund balance	167,000	166,265		167,000	166,265	735	
Ending fund balance	\$ -	CLOSED		\$ -	CLOSED	\$ -	

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Forfeiture Fund

	Year to Date through June 30, 2011			Annual through June 30, 2011			
	Budget	Actual	% of Budget	Budget	Actual	Variance	% of Budget
Revenue							
Miscellaneous	\$ -	\$ 18,316	-	\$ -	\$ 18,316	\$ 18,316	-
Total revenue	-	18,316	-	-	18,316	18,316	-
Expenditures							
Materials and services	4,000	7,500	188%	4,000	7,500	(3,500)	188%
Transfer to close fund to General Fund	-	15,239	-	-	15,239	(15,239)	-
Total expenditures	4,000	22,739	568%	4,000	22,739	(18,739)	568%
Revenue over (under) expenditures	(4,000)	(4,423)		(4,000)	(4,423)	(423)	
Beginning fund balance	4,347	4,423		4,347	4,423	76	
Ending fund balance	<u>\$ 347</u>	<u>CLOSED</u>		<u>\$ 347</u>	<u>CLOSED</u>	<u>\$ (347)</u>	