

MINUTES

MILWAUKIE CITY COUNCIL WORK SESSION
MARCH 2, 2010

Mayor Ferguson called the work session to order at 5:30 p.m. in the City Hall Conference Room.

Council Present: Mayor Jeremy Ferguson, Council President Greg Chaimov, and Councilors Deborah Barnes, Susan Stone, and Joe Loomis

Budget Committee: David Aschenbrenner, Melissa Arne, Gabe Storm, and Mike Miller

Staff Present: Interim City Manager Pat DuVal, Interim Finance Director Andy Parks, City Attorney Bill Monahan

Mayor Ferguson announced the City Council would discuss goal setting as part of Mr. Parks' presentation, and set about 20 minutes aside for the City Attorney to discuss the City Manager position.

Budget Discussion

Mr. Parks reviewed the proposed budget calendar, noting staff preferred presenting the budget to Council on May 18, and then begin full Budget Committee meetings that next week. While Budget Committee meetings were historically held once a week, he proposed meeting on consecutive days until the Committee approved the budget. Public testimony could be offered at every meeting. The latest date for the City Council public hearing and Council to adopt the budget would be June 30, but June 15 was anticipated. City Council consented to Mr. Parks' suggested calendar.

Mr. Parks noted the two separate quarterly reports received by Council in its meeting packets were in a different format than presented in previous years. The Fund-by-Fund Report was presented at a summary or budget appropriation level with items slightly different than Council passed by resolution. For example, debt service was now shown as two separate funds, principal and interest, rather than as a lump sum. At the appropriation level, major revenue categories were listed by fund. He reviewed the categories shown on the report, and explained how delineating payments made and revenue received quarter to quarter enabled the City to compare the expected or budgeted amounts to what actually occurred. Given a longer history to work with the budget, comparisons could be shown for all the areas, providing a tool to see if the City was hitting things when expected or not. The percentage given in the "Cut-off Current Period" was the actual relative to the budgeted amount. Numbers less than 100% meant the actual was less than the budgeted or forecasted amount.

The Year-to-Date Report information summarized the first and second quarter figures, while the third quarter report would include the second and third quarter totals. Those percentages represented the actual numbers relative to the budget numbers for year-to-date.

Information as provided in the documents was not unlike that seen elsewhere. Working capital is shown as revenue as opposed to a carry over from the prior year. This enabled the City to see the current year expenses relative to current year revenues and whether the change in fund balance was positive or negative. This better represented where the City is financially at present, together with the change and impact on the ending balances.

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APPROVED MINUTES

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On the Annual Projection, he inserted the Beginning Fund Balance, which is an estimate based on the 2008 audited numbers adjusted for the revenue and expense occurred that were submitted to the auditor for 2009 Fiscal Year. He expected some changes to those numbers and anticipated giving Council the audited report at the March 16 meeting. Annual projections should be available from all the departments within a couple weeks. Using those projection numbers would reveal variances between budgeted and actual projections for the coming fiscal year. Those figures would also be distributed before the March 16 meeting.

He and Ms. DuVal would bring information to Council throughout the budgeting process for input and direction before the actual budget was ultimately presented to Council. He reviewed further details of the budget via PowerPoint, noting the following key comments:

- The General Fund showed slightly different numbers than previously sent out because the Contingency Fund of about \$250,000 was found buried within interdepartmental numbers, which improved the bottom line, however it was still concerning.
 - The current forecast for the General Fund was about \$1.4 million, trending down since 2007 from as much as \$3.5 million. In 2010, the ending balance would trend down faster than prior years.
 - Though the City was about \$900,000 above the budgeted amount given current spending levels, the budget was still getting to a minimum level for maintaining consistent operations going forward.
- Revenue funding appeared very good relative to other communities. Slight adjustments to the Street Capital Reserve might be needed to compensate for the State Gas Tax Fund that showed a negative balance. He would research whether the negative balance was due to error in the reclassification of the expense.
- Revenue for the Building Inspection Fund is insufficient to cover the costs of that department much beyond the current year.
- The General Obligation Debt Service Fund was projected to have adequate fund balance, together with the delinquent tax collections, to not require a debt levy for 2011, helping to alleviate challenges discussed regarding the General Fund.
- The PERS Fund, related to the bond sale to prepay a fairly significant PERS liability, was self sufficient, and he did not foresee any problems at this time.
- The operating revenues for the Utility Funds appeared adequate to cover operating expenses. There was insufficient time to comment on the sufficiency of the Capital Reserves; however at this time, he believed the City was on the lower end of what they wanted the utilities to be given their value.
- The Internal Service Funds also appeared to be adequately funded.
- There was insufficient time to comment on the Fleet Reserve; however a portion, if not a significant portion, of the \$600,000 with regard to police vehicles could be used to balance out the General Fund budget. Further analysis would be needed. The Chief was also talking to the Fleet Department to see if the current replacement schedule could be extended without significant maintenance cost impacts.

Mr. Parks reviewed the City's budget challenges applicable to the current and upcoming 2011 fiscal year as follows:

- The General Fund is not generating sufficient revenue to meet the current level of service costs and has a gap of about a \$1.25 million or 10% of current expenditures. This did not include scheduled payments for the cash fund. He agreed with

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APPROVED MINUTES**

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refinancing that particular obligation, and suggested financing it from reserves other than the General Fund.

- Currently, the accelerated payment structure required a couple hundred thousand dollars a year from the General Fund.
- Restoring/Replacing Technology is an issue becoming more acute today. Recently, three or four high importance emails have been received noting that server-oriented systems are in near failure and warning users not to do certain things. This was no way to operate a business. Getting a better understanding of the situation to resolve these major problems was important.
- The City's union contracts expire June 30, 2010 posing uncertainties with regard to those settlements and their ultimate impact to City costs. Adopting the budget without knowing those figures would be challenging, but hopefully that would be resolved before finalizing the budget.
- He briefly discussed philosophies regarding appropriate General Fund balances. The vast majority of General Fund monies come from property taxes associated with the City's General Levy, and property tax-oriented money from the Library. Negative cash balances would be seen in the General Fund August into October, meaning the City would have to borrow internally, which was not ideal.
 - The General Fund's absolute minimum balance should be one month's worth of expenditures, approximately \$1 million.
 - The General Fund balance was forecasted to be negative as early as next year with a near zero balance at the end of 2011, a negative balance going into 2012, and growing worse going forward. He noted this forecast was made prior to updating with the \$250,000 from the Contingency Fund.
- The City's management team recognizes the City's budget challenges. The options are not that complicated: reduce expenses, increase revenue, or combination of both.
 - While certainly expenditures should be reduced, City management understood it was not politically feasible to raise any type of revenue. There would be a lot of discussion about such policies as staff prepared and worked through different budget scenarios and approaches with the Budget Committee to resolve the issues before the ultimate budget is presented to City Council.
- Staff was now reviewing current year budgets and spending plans to see where adjustments and reductions might be made in a way that limits service level reductions. As stated, Council would be provided ongoing information for feedback and direction, especially with regard to program reductions and eliminations. He sought consensus about not preparing the General Fund for the 2011 Budget. Essentially all revenues received in 2011 would be the spending level for 2011. Staff no longer had the luxury to spend down as in the current budget; something would need to be done going into 2011, if not earlier.
 - The 10% forecasted budget gap included an anticipated increase in personnel service costs, such as the known 8% increase in employee health care costs.
- He reviewed the budget scenario should Council agree with the General Fund not further absorbing existing resources, which would improve the City's financial situation over time.

Councilor Barnes wanted to see options for bringing in revenue before cutting staff. There was never a good time to raise revenues. Milwaukie residents have always said they want a strong police department, and to receive a response and have issues addressed in their neighborhoods.

Mr. Parks said options and figures could be provided that are readily available. The City was levying a considerable amount less than its current property tax authority. He believed adequate capacity existed relative to the Clackamas County Fire District annexation issue to address the entire \$1.25 million shortfall; whether or not that was politically palatable was for Council to determine. One interim measure was the current \$.38/\$1,000 public safety tax levy that generates \$600,000/year to pay the General Obligation debt, which would be paid off one year early. The City could raise the general levy by \$.38, to stabilize police operations for a one-year period, for example. The tax residents currently paid would not change, but the tax would no longer go to debt service. This would allow for deeper discussion with the community about using that levy long term. As part of the goal-setting process, he encouraged discussion about the level of service the community expects, desires and is willing to pay for. Other revenue sources to consider were service charges in planning and cost recovery for school resource officers, which were currently provided at no cost to the school district while other cities get reimbursed. The City also had the capacity to reallocate dollars to the General Fund from other funds, such as franchise fees, which are currently charged to utilities like PGE and others using City rights-of-way.

He explained it was ideal to have adopted documents that state the City's true financial policies. Fiscal policy was not necessarily requiring 10% balances for all funds; normally different percentages are assigned for each fund. For 2010, the approach is to see trim as much as possible, minimize impacts to service levels and seek Council's guidance regarding vacancies. The City did not want to hire people only to lay them off. Doing so would hurt the City's credibility. Staff would present different scenarios using these options, which require no outside actions, and do not necessarily affect the end user. He hoped to provide more concrete numbers regarding the options during the first week in April.

Councilor Chaimov thanked Mr. Parks for the very clear and helpful presentation. He stated that Milwaukie residents manage by having a high-quality staff doing what other communities do with quantity. The City could not afford to cut bodies without significantly lowering the quality of services provided. He requested seeing a menu or range of options not only to address existing problems, but to build a structure to prepare for the future as the City maintains and perhaps rebuilds the kind of community desired. For example, show how not raising revenues would affect the various departments, what changes would be required if revenues are raised x amount and show what is needed and where the money would come from to hold everything harmless; also how could the City have money to build a fund to do something later? He also wanted to see a model for the City to achieve that 33% General Fund balance, which seemed to require raising revenues above what the City was spending, at least for a short period of time.

Councilor Barnes agreed.

Mike Miller said he would not support any raises in taxes or fees, at least at the beginning, beyond what citizens were paying now. The wastewater rate increase would hit some people hard. Increasing tax rates or fees would be a disservice to Milwaukie's citizens. He preferred making adjustments internally, such as reallocating the current \$.38 tax elsewhere. He could not support a raise in building fees, for example; no building was occurring, and system development charge (SDC) funds were stretched about as far as possible. Three fees were put in place a year or so ago and were serving their purpose, but he was hesitant to add more fees on citizens.

Mr. Parks responded that SDC fees adjust annually with the CPI, but he anticipated no SDC changes unless a master plan was updated and involved new SDCs. Similarly with utilities as long as operating costs, which are largely driven by staffing, did not increase.

He noted that deferring rate increases was also problematic; an incremental approach to fee increases was more palatable.

Mayor Ferguson stated this was a good opportunity to look at how the City was doing business. He proposed asking all employees in all departments to look for ways to find efficiencies in any daily operation and then recognize them at the City's annual recognition event in September. The bigger comments could be used to influence policy changes.

Mr. Park said it was one thing to look at cuts, but the City needed to spend more in some areas, specifically technology. Server problems and software updates needed to be addressed. He suggested offering customers alternatives that ultimately reduce the City's costs of doing data entry, for instance. Technological advances could enable paperless billing, saving both the City and its customers money, and provided a big opportunity for the community as well. He noted the City's phone system was 17 years old.

Goal Setting

Mr. Parks said it was ideal to have a set of adopted Council goals in place, not only to compare Council's and the City's progress, but to provide a road map for the future. However, initiating that goal setting effort right now, relative to preparing the budget, would be challenging. To operate optimally, Council needed to identify big picture issues and lay out a five-year plan for the community, but that work takes time and Council should not feel rushed in the goal setting process.

He suggested taking a phased approach to goal setting, addressing the current budget issues first, and then return to set future goals, perhaps in July. Discussions held during the budgeting process, like identifying savings and changes to make the City more efficient and discussing what level of service the community is willing to pay for, would help shape those goal setting sessions.

City Attorney Monahan discussed filling City Manager Vacancy

Mr. Monahan, City Attorney noticed the City Charter included a provision stating that once the position of city manager becomes vacant, City Council, at its very next meeting, should take action to appoint a manager pro tem. Council had taken prior action, designating Pat DuVal as the Interim City Manager. Considering the charter's specific language, he advised that Council pass a resolution declaring a vacancy in the office of city manager, appointing Pat DuVal as the manager pro tem, and expressing the intent to recruit and appoint a city manager in the future. While further discussion would occur with the Human Resources Director about the intended process, the resolution would make public Council's intention to begin that recruiting process. While he had no formal staff report to accompany the resolution for Council's regular meeting session, he would provide a brief overview at that meeting.

Wastewater Mediation

Mr. Monahan confirmed that Councilor Chaimov was available for the mediation tentatively scheduled on March 30. He wanted to confirm available dates before scheduling with the designated mediator.

Mayor Ferguson adjourned the work session at 6:30 p.m.

Pat DuVal

Pat DuVal, City Recorder

WORK SESSION

**REVISED
AGENDA**

**WORK SESSION
MILWAUKIE CITY COUNCIL
MARCH 2, 2010**

MILWAUKIE CITY HALL

Second Floor Conference Room
10722 SE Main Street

A light dinner will be served

WORK SESSION – 5:30 p.m.

Discussion Items:

	<u>Time</u>	<u>Topic</u>	<u>Presenter</u>	<u>Page #</u>
1.	5:30 p.m.	Joint Session with Budget Review Board <ul style="list-style-type: none">• Review Budget Calendar• Review Financial Reports• General Fund Projections	Andy Parks	1
2.	6:15 p.m.	Discuss Goal Setting	Mayor Ferguson	
3.	6:45 p.m.	Adjourn work session		

Information

Executive Session: The Milwaukie City Council may go into 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: Mayor, City Councilors and Citizen Budget Committee members
Via: Pat DuVal, Interim City Manager
From: Andy Parks, Interim Finance Director
Date: February 25, 2010
Re: Financial Reports and Work Session presentation

Normally and ideally, information to be presented at your work session would be completed and distributed to you this week. However, in the limited time since my appointment last week, the work session presentation is still under development and will not be available prior to late Monday afternoon. This will allow adequate time for the management team to review and discuss financial information prior to the presentation to you next week.

What has been completed and that you will find included in your materials are quarterly financial reports, budget – actual comparisons, for the First Quarter Ended September 30, 2009 and Second Quarter Ended December 31, 2009. These reports are different than what you have received in the past. The reports are at the major category level, including the appropriation level for expenditures. The reports include the current quarter and year-to-date budget and actual amounts, with percentage of actual to budget. You will find occasional formula issues in the percentage column due to excel division rules and formulas that I have not had the time to review and manipulate. Subsequent quarterly reports should have those items addressed.

You will also see an annual projection column. This information will be completed as it is submitted by departments and reviewed by finance (to be completed by mid-March). We have initiated that process and when we meet Tuesday we will have preliminary information available for the General Fund for discussion.

The detail financial information (line item) is purposefully omitted from the reports. This is intended to assist us with our efforts to focus our review and discussion with you on the major policy issues at hand. Copies of the detail reports are available if you would like them.

Agenda for the work session:

(items 1-4 with budget committee)

- | | | |
|----|---|------------|
| 1. | Review and approve budget calendar and process. | 10 minutes |
| 2. | Review and answer questions related to the financial reports. | 10 minutes |
| 3. | Receive presentation on projections for the General Fund, management team recommendations for the current year and introduction of alternatives to address the anticipated budget gap for fiscal year 2011. | 10 minutes |
| 4. | Address questions. | 15 minutes |
| 5. | Discuss goal setting | 10 minutes |

I appreciate your understanding and look forward to working with you. Please feel free to contact should you have any questions (503.786.7522).

City of Milwaukie, Oregon
Proposed Budget Calendar
Fiscal Year 2010-11
(Draft for Discussion Purposes)

Description	Parties	Proposed Date	Latest Date
Estimate 2010-11 year-end revenue and expenditures (ORS 294.361 and 294.352)	Dept heads	Feb 26	March 5
Review December 2009 financials, preliminary year-end estimates, and budget process with Budget Committee	Dept heads	March 2 (prior to Council meeting)	March 16 (prior to Council meeting)
<i>Goal setting – see attached memo</i>	Council with Dept head		March 19
Requested budget prepared and provided to finance Dept meetings with City Manager and Finance Director	Dept heads Dept heads, staff and City Mgr	March 19 Week of March 29	March 29 April 9
Budget narratives completed	Dept heads	April 9	April 16
Update year-end revenue and expenditure estimates	Dept heads	April 16	April 23
Publish “Notice of Budget Committee Meeting” (ORS 294.401)	Finance Dir	April 16	April 30
Publish “Second Notice of Budget Committee Meeting” (ORS 294.401)	Finance Dir	April 23	May 7
Provide Proposed Budget to Budget Committee (ORS 294.396)	Finance Dir	April 30	May 14
First Budget Committee meeting (ORS 294.401)	Budget Committee and dept heads	May 4 (prior to Council meeting)	May 18 (prior to Council meeting)
Additional Budget Committee meetings (ORS 294.406)	Budget Committee and dept heads	Week of May 10	Week of May 24
Budget Committee approves budget (ORS 294.406)	Budget Committee and dept heads	No later than May 13	No later than May 27
Publish “Notice of Budget Hearing” (ORS 294.413, 416, 418)	Finance Dir	May 21	June 18
City Council holds public hearing; adopts budget; levies taxes (ORS 294.430, 435)	City Council	June 1	June 30
Adopted Budget goes into effect	City-wide	July 1	July 1
Adopted Budget submitted to County Assessor and Department of Revenue (ORS 294.555)	Finance Dir		

Note: The Clackamas Review is utilized as Newspaper of Record for publication of notices. The Clackamas Review is published weekly on Fridays.

City of Milwaukie, Oregon
Financial Report
Budget-Actual
First Quarter Ended September 30, 2009

All City Funds

Fund	Beginning Fund Balance	1st Quarter Revenues	1st Quarter Expenditures	Ending Fund Balance	Change in Fund Balance	Percentage Change in Fund Balance
General Fund	\$ 2,421,620	\$ 1,286,686	\$ 3,087,780	\$ 620,526	\$ (1,801,094)	-74%
Administrative Services Fund	323,285	895,897	929,782	289,400	(33,885)	-10%
Computer Reserve Fund	191,220	586	3,430	188,376	(2,844)	-1%
Neighborhood Grants Fund	66,769	7,205	4,912	69,062	2,293	3%
Public Safety Debt Service Fund	344,995	11,803	550	356,248	11,253	3%
Pension Debt Service Fund	14,132	60,362	-	74,494	60,362	427%
Building Inspection Fund	195,240	39,808	83,484	151,564	(43,676)	-22%
Streets/Surface Maintenance Fund	753,349	173,200	101,779	824,770	71,421	9%
State Gas Tax Fund	(54,453)	346,964	357,391	(64,880)	(10,427)	NA
Transportation SDC Fund	483,149	1,898	-	485,047	1,898	0%
Street Capital and Reserve Fund	102,215	127	400	101,942	(273)	0%
Bike Path Fund	35,733	2,008	-	37,741	2,008	6%
Water Fund	433,374	707,898	507,583	633,689	200,315	46%
Water SDC Fund	1,054,893	2,219	-	1,057,112	2,219	0%
Water Capital Reserve Fund	(313,121)	1,026	331	(312,426)	695	NA
Wastewater Utility Fund	1,513,557	919,534	704,263	1,728,828	215,271	14%
Wastewater SDC Fund	1,054,893	6,635	108,846	952,682	(102,211)	-10%
Wastewater Capital Reserve Fund	1,140,437	7,788	77,081	1,071,144	(69,293)	-6%
Stormwater Utility Fund	510,150	377,053	365,147	522,056	11,906	2%
Stormwater SDC Fund	371,558	1,081	-	372,639	1,081	0%
Stormwater Capital Reserve Fund	83,814	439	-	84,253	439	1%
Community Development Administrati	122,541	392,597	379,716	135,422	12,881	11%
Engineering Fund	21,667	167,486	206,836	(17,683)	(39,350)	-182%
Fleet Services Fund	160,536	440,186	388,024	212,698	52,162	32%
Fleet Capital and Reserve Fund	2,091,712	135,567	72,569	2,154,710	62,998	3%
Facilities Maintenance Fund	394,940	362,672	256,391	501,221	106,281	27%
Knutson Pioneer Cemetery Fund	37,906	131	-	38,037	131	0%
Library Endowment Fund	165,612	206	-	165,818	206	0%
Forfeiture Fund	4,347	30	-	4,377	30	1%
Totals	\$ 13,726,070	\$ 6,349,092	\$ 7,636,295	12,438,867	\$ (1,287,203)	-9%

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

General Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Taxes	\$ 353,000	\$ 220,693	63%	\$ 353,000	\$ 220,693	63%	\$ 7,060,000	\$ -	\$ (7,060,000)	0.0%
Licenses & permits	78,875	35,564	45%	78,875	35,564	45%	315,500	-	(315,500)	0.0%
Franchise fees	388,750	378,248	97%	388,750	378,248	97%	1,555,000	-	(1,555,000)	0.0%
Intergovernmental	169,012	135,148	80%	169,012	135,148	80%	676,046	-	(676,046)	0.0%
Fines & forfeitures	413,125	455,196	110%	413,125	455,196	110%	1,652,500	-	(1,652,500)	0.0%
Miscellaneous	2,500	-	-	2,500	-	-	10,000	-	(10,000)	0.0%
Transfers	11,931	61,837	518%	11,931	61,837	518%	47,725	-	(47,725)	0.0%
Total revenue	1,417,193	1,286,686	91%	1,417,193	1,286,686	91%	11,316,771	-	(11,316,771)	0.0%
Expenditures										
Library Services	613,468	534,253	87%	613,468	534,253	87%	2,453,871	-	2,453,871	0.0%
Community Services	254,970	190,965	75%	254,970	190,965	75%	1,019,878	-	1,019,878	0.0%
Code Enforcement	72,533	64,504	89%	72,533	64,504	89%	290,133	-	290,133	0.0%
Public Access Studio	55,125	31,027	56%	55,125	31,027	56%	220,500	-	220,500	0.0%
Police Administration	144,873	125,445	87%	144,873	125,445	87%	579,492	-	579,492	0.0%
Police Field Services	1,731,410	1,824,858	105%	1,731,410	1,824,858	105%	6,925,640	-	6,925,640	0.0%
Police Support Services	112,390	108,330	96%	112,390	108,330	96%	449,561	-	449,561	0.0%
Planning	216,219	193,365	89%	216,219	193,365	89%	864,877	-	864,877	0.0%
Municipal Court	3,343	2,715	81%	3,343	2,715	81%	13,373	-	13,373	0.0%
Intergovernmental/Interfund	90,327	12,318	14%	90,327	12,318	14%	361,307	-	361,307	0.0%
Total expenditures	3,294,658	3,087,780	94%	3,294,658	3,087,780	94%	13,178,632	-	13,178,632	0.0%
Revenue over (under) expenditures	(1,877,465)	(1,801,094)	-	(1,877,465)	(1,801,094)	-	(1,861,861)	-	1,861,861	0.0%
Beginning fund balance	2,135,100	2,421,620	113%	2,135,100	2,421,620	113%	2,135,100	2,421,620	286,520	113.4%
Ending fund balance	\$ 257,635	\$ 620,526	241%	\$ 257,635	\$ 620,526	241%	\$ 273,239	\$ 2,421,620	\$ 2,148,381	886.3%

Prepared by Andy Parks
2/23/10
Draft for discussion purposes
Unaudited

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Administrative Services Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenues										
Intergovernmental Revenue	\$ 500	\$ 206	41%	\$ 500	\$ 206	41%	\$ 2,000		\$ (2,000)	0.0%
Charges for Services	894,485	894,876	100%	894,485	894,876	100%	3,577,939		(3,577,939)	0.0%
Misc. Revenue	188	815	435%	188	815	435%	750		(750)	0.0%
Total revenue	895,172	895,897	100%	895,172	895,897	100%	3,580,689	-	(3,580,689)	0.0%
Expenditures										
City Council	16,455	8,833	54%	16,455	8,833	54%	65,821		65,821	0.0%
City Manager	168,785	278,729	165%	168,785	278,729		675,139		675,139	0.0%
City Attorney	75,000	87,445	117%	75,000	87,445		300,000		300,000	0.0%
Human Resources	79,871	57,757	72%	79,871	57,757		319,483		319,483	0.0%
Finance	138,015	122,141	88%	138,015	122,141		552,058		552,058	0.0%
Records & Information Management	185,139	162,707	88%	185,139	162,707		740,554		740,554	0.0%
Information & Technology	247,582	200,492	81%	247,582	200,492		990,329		990,329	0.0%
Photocopier	15,576	11,678	75%	15,576	11,678		62,305		62,305	0.0%
Total expenditures	926,423	929,782	100%	926,423	929,782	100%	3,705,689	-	3,705,689	0.0%
Revenue over (under) expenditures	(31,251)	(33,885)		(31,251)	(33,885)		(125,000)		125,000	0.0%
Beginning fund balance	125,000	323,285	259%	125,000	323,285	259%	125,000	323,285	198,285	258.6%
Ending fund balance	\$ 93,749	\$ 289,400	309%	\$ 93,749	\$ 289,400	309%	\$ -	\$ 323,285	\$ 323,285	#DIV/0!

Prepared by Andy Parks
2/23/10
Draft for discussion purposes
Unaudited

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Computer Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Other financing sources	\$ 200	\$ 586	293%	\$ 200	\$ 586	293%	\$ 800		\$ (800)	0.0%
Total revenue	200	586	293%	200	586	293%	800	-	(800)	0.0%
Expenditures										
Capital outlay	33,950	3,430	10%	33,950	3,430	10%	135,800		135,800	0.0%
Total expenditures	33,950	3,430	10%	33,950	3,430	10%	135,800	-	135,800	0.0%
Revenue over (under) expenditures	(33,750)	(2,844)	-	(33,750)	(2,844)	-	(135,000)	-	135,000	0.0%
Beginning fund balance	135,000	191,220	142%	135,000	191,220	142%	135,000	191,220	56,220	141.6%
Ending fund balance	\$ 101,250	\$ 188,376	186%	\$ 101,250	\$ 188,376	186%	\$ -	\$ 191,220	\$ 191,220	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Neighborhood Grants Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenues										
Other financing sources	\$ 91	\$ 205	225%	\$ 91	\$ 205	225%	\$ 364		\$ (364)	0.0%
Transfers	7,000	7,000	100%	7,000	7,000	100%	28,000		(28,000)	0.0%
Total revenue	7,091	7,205	102%	7,091	7,205	102%	28,364	-	(28,364)	0.0%
Expenditures										
Capital outlay	16,116	4,912	30%	16,116	4,912	30%	64,465		64,465	0.0%
Total expenditures	16,116	4,912	30%	16,116	4,912	30%	64,465	-	64,465	0.0%
Revenue over (under) expenditures	(9,025)	2,293	-25%	(9,025)	2,293	-25%	(36,101)	-	36,101	0.0%
Beginning fund balance	36,101	66,769	185%	36,101	66,769	185%	36,101	66,769	30,668	185.0%
Ending fund balance	\$ 27,076	\$ 69,062	255%	\$ 27,076	\$ 69,062	255%	\$ -	\$ 66,769	\$ 66,769	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Public Safety Debt Service Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Property taxes	\$ 27,875	\$ 10,164	36%	\$ 27,875	\$ 10,164	36%	\$ 557,500		\$ (557,500)	0.0%
Interest	625	1,639	262%	625	1,639	262%	2,500		(2,500)	0.0%
Total revenue	28,500	11,803	41%	28,500	11,803	41%	560,000	-	(560,000)	0.0%
Expenditures										
Supplies & Services	138	550	399%	138	550	399%	550		550	0.0%
Debt service										
Principal	-	-	-	-	-	-	425,000		425,000	0.0%
Interest	-	-	-	-	-	-	42,013		42,013	0.0%
Other requirements	343,542	-	-	343,542	-	-	343,542		343,542	
Total expenditures	343,680	550	0%	343,680	550	0%	811,105	-	811,105	0.0%
Revenue over (under) expenditures	(315,180)	11,253	-4%	(315,180)	11,253	-4%	(251,105)	-	251,105	0.0%
Beginning fund balance	251,105	344,995	137%	251,105	344,995	137%	251,105	344,995	93,890	137.4%
Ending fund balance	\$ (64,075)	\$ 356,248	-556%	\$ (64,075)	\$ 356,248	-556%	\$ -	\$ 344,995	\$ 344,995	#DIV/0!

Prepared by Andy Parks
2/23/10
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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Pension Debt Service Fund

	Current Period			Year to Date			Annual Budget	Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 60,306	\$ 60,306	100%	\$ 60,306	\$ 60,306	100%	\$ 241,222		\$ (241,222)	0.0%
Interest	25	56	224%	25	56	224%	100		(100)	0.0%
Total revenue	60,331	60,362	100%	60,331	60,362	100%	241,322	-	(241,322)	0.0%
Expenditures										
Debt service										
Principal	-	-	-	-	-	-	30,000		30,000	0.0%
Interest	-	-	-	-	-	-	211,222		211,222	0.0%
Transfers	94	-	-	94	-	-	375		375	0.0%
Total expenditures	94	-	-	94	-	-	241,597	-	241,597	0.0%
Revenue over (under) expenditures	60,237	60,362	-	60,237	60,362	-	(275)	-	275	0.0%
Beginning fund balance	275	14,132	5139%	275	14,132	5139%	275	14,132	13,857	5138.9%
Ending fund balance	\$ 60,512	\$ 74,494	123%	\$ 60,512	\$ 74,494	123%	\$ -	\$ 14,132	\$ 14,132	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Building Inspection Fund

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Taxes	\$ 125	\$ 39	31%	\$ 125	\$ 39	31%	\$ 500		\$ (500)	0.0%
Charges for services	64,100	38,281	60%	64,100	38,281	60%	256,400		(256,400)	0.0%
Intergovernmental charges	500	827	165%	500	827	165%	2,000		(2,000)	0.0%
Interest	500	661	132%	500	661	132%	2,000		(2,000)	0.0%
Total revenue	65,225	39,808	61%	65,225	39,808	61%	260,900	-	(260,900)	0.0%
Expenditures										
Personnel	48,331	46,382	-	48,331	46,382	-	193,325		193,325	0.0%
Supplies & Services	40,829	24,485	60%	40,829	24,485	60%	163,317		163,317	0.0%
Transfers	12,617	12,617	100%	12,617	12,617	100%	50,468		50,468	0.0%
Contingency	15,948	-	-	15,948	-	-	63,790		63,790	0.0%
Total expenditures	117,725	83,484	71%	117,725	83,484	71%	470,900	-	470,900	0.0%
Revenue over (under) expenditures	(52,500)	(43,676)	-	(52,500)	(43,676)	-	(210,000)	-	210,000	0.0%
Beginning fund balance	210,000	195,240	93%	210,000	195,240	93%	210,000	195,240	(14,760)	93.0%
Ending fund balance	\$ 157,500	\$ 151,564	96%	\$ 157,500	\$ 151,564	96%	\$ -	\$ 195,240	\$ 195,240	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Streets/Surface Maintenance Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Taxes	\$ 183,750	\$ 172,144	94%	\$ 183,750	\$ 172,144	94%	\$ 735,000		\$ (735,000)	0.0%
Franchise fees	71,250	-	-	71,250	-	-	285,000		(285,000)	0.0%
Intergovernmental charges	-	-	-	-	-	-	-		-	#DIV/0!
Interest	375	1,056	282%	375	1,056	282%	1,500		(1,500)	0.0%
Total revenue	255,375	173,200	68%	255,375	173,200	68%	1,021,500	-	(1,021,500)	0.0%
Expenditures										
Materials and services	11,000	785	7%	11,000	785	7%	44,000		44,000	0.0%
Capital outlay	203,750	100,994	50%	203,750	100,994	50%	815,000		815,000	0.0%
Transfers	23,814	-	-	23,814	-	-	95,254		95,254	0.0%
Contingency	123,041	-	-	123,041	-	-	492,162		492,162	0.0%
Total expenditures	361,605	101,779	28%	361,605	101,779	28%	1,446,416	-	1,446,416	0.0%
Revenue over (under) expenditures	(106,230)	71,421	-67%	(106,230)	71,421	-67%	(424,916)	-	424,916	0.0%
Beginning fund balance	424,916	753,349	177%	424,916	753,349	177%	424,916	753,349	328,433	177.3%
Ending fund balance	\$ 318,686	\$ 824,770	259%	\$ 318,686	\$ 824,770	259%	\$ -	\$ 753,349	\$ 753,349	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

State Gas Tax Fund

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Intergovernmental	\$ 237,500	\$ 186,859	79%	\$ 237,500	\$ 186,859	79%	\$ 950,000		\$ (950,000)	0.0%
Franchise fees	148,983	148,983	100%	148,983	148,983	100%	595,932		(595,932)	0.0%
Charges for services	3,813	4,407	116%	3,813	4,407	116%	15,250		(15,250)	0.0%
Intergovernmental charges	6,250	4,621	74%	6,250	4,621	74%	25,000		(25,000)	0.0%
Interest	1,000	2,094	209%	1,000	2,094	209%	4,000		(4,000)	0.0%
Transfers	32,462	-	-	32,462	-	-	129,849		(129,849)	0.0%
Total revenue	430,008	346,964	81%	430,008	346,964	81%	1,720,031	-	(1,720,031)	0.0%
Expenditures										
Personal services	106,489	90,856	85%	106,489	90,856	85%	425,954		425,954	0.0%
Materials and services	226,128	185,461	82%	226,128	185,461	82%	904,513		904,513	0.0%
Transfers	109,824	81,074	74%	109,824	81,074	74%	439,295		439,295	0.0%
Other requirements										
Reserved: in lieu of improvements	35,365	-	-	35,365	-	-	141,460		141,460	0.0%
Total expenditures	477,806	357,391	75%	477,806	357,391	75%	1,911,222	-	1,911,222	0.0%
Revenue over (under) expenditures	(47,798)	(10,427)	-	(47,798)	(10,427)	-	(191,191)	-	191,191	0.0%
Beginning fund balance	191,191	(54,453)	-	191,191	(54,453)	-	191,191	(54,453)	(245,644)	-28.5%
Ending fund balance	\$ 143,393	\$ (64,880)	-	\$ 143,393	\$ (64,880)	-	\$ -	\$ (54,453)	\$ (54,453)	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Transportation SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
System development charges	\$ -	\$ -	-	\$ -	\$ -	-	\$ -		\$ -	#DIV/0!
Interest	500	1,898	380%	500	1,898	380%	2,000		(2,000)	0.0%
Total revenue	500	1,898	380%	500	1,898	380%	2,000	-	(2,000)	0.0%
Expenditures										
Capital outlay	15,000	-	-	15,000	-	-	60,000		60,000	0.0%
Transfers	7,500	-	-	7,500	-	-	30,000		30,000	0.0%
Contingency	57,310	-	-	57,310	-	-	229,240		229,240	0.0%
Total expenditures	79,810	-	-	79,810	-	-	319,240	-	319,240	0.0%
Revenue over (under) expenditures	(79,310)	1,898	-2%	(79,310)	1,898	-2%	(317,240)	-	317,240	0.0%
Beginning fund balance	317,240	483,149	152%	317,240	483,149	152%	317,240	483,149	165,909	152.3%
Ending fund balance	\$ 237,930	\$ 485,047	204%	\$ 237,930	\$ 485,047	204%	\$ -	\$ 483,149	\$ 483,149	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Street Capital and Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ 375	\$ 127	34%	\$ 375	\$ 127	34%	\$ 1,500		\$ (1,500)	0.0%
Transfers	36,250	-	-	36,250	-	-	145,000		(145,000)	0.0%
Total revenue	36,625	127	0%	36,625	127	0%	146,500	-	(146,500)	0.0%
Expenditures										
Capital outlay	67,500	400	1%	67,500	400	1%	270,000		270,000	0.0%
Transfers	12,186	-	-	12,186	-	-	48,745		48,745	0.0%
Contingency	8,239	-	-	8,239	-	-	32,955		32,955	0.0%
Total expenditures	87,925	400	0%	87,925	400	0%	351,700	-	351,700	0.0%
Revenue over (under) expenditures	(51,300)	(273)	-	(51,300)	(273)	-	(205,200)	-	205,200	0.0%
Beginning fund balance	205,200	102,215	50%	205,200	102,215	50%	205,200	102,215	(102,985)	49.8%
Ending fund balance	\$ 153,900	\$ 101,942	66%	\$ 153,900	\$ 101,942	66%	\$ -	\$ 102,215	\$ 102,215	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Bike Path Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental Revenue	\$ -	\$ 1,887	#DIV/0!	\$ -	\$ 1,887	#DIV/0!	\$ -		\$ -	#DIV/0!
Interest	63	121	192%	63	121	-	250		(250)	0.0%
Total revenue	63	2,008	3187%	63	2,008	3187%	250	-	(250)	0.0%
Expenditures										
Capital outlay	2,500	-	-	2,500	-	-	10,000		10,000	0.0%
Contingency	4,214	-	-	4,214	-	-	16,857		16,857	0.0%
Total expenditures	6,714	-	-	6,714	-	-	26,857	-	26,857	0.0%
Revenue over (under) expenditures	(6,651)	2,008	-30%	(6,651)	2,008	-	(26,607)	-	26,607	0.0%
Beginning fund balance	26,607	35,733	134%	26,607	35,733	134%	26,607	35,733	9,126	134.3%
Ending fund balance	\$ 19,956	\$ 37,741	189%	\$ 19,956	\$ 37,741	189%	\$ -	\$ 35,733	\$ 35,733	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Water Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ 622,799	\$ 698,527	112%	\$ 622,799	\$ 698,527	112%	\$ 2,491,194		(2,491,194)	0.0%
Intergovernmental charges	250	-	-	250	-	-	1,000		(1,000)	0.0%
Interest/other financing sources	9,175	9,371	102%	9,175	9,371	102%	36,700		(36,700)	0.0%
Transfers	22,313	-	-	22,313	-	-	89,250		(89,250)	0.0%
Total revenue	654,537	707,898	108%	654,537	707,898	108%	2,618,144	-	(2,618,144)	0.0%
Expenditures										
Personal services	119,203	138,114	116%	119,203	138,114	116%	476,812		476,812	0.0%
Materials and services	306,090	253,702	83%	306,090	253,702	83%	1,224,359		1,224,359	0.0%
Capital outlay	30,583	5,224	17%	30,583	5,224	17%	122,333		122,333	0.0%
Debt service										
Principal	-	-	-	-	-	-	125,000		125,000	0.0%
Interest	3,438	3,438	100%	3,438	3,438	100%	6,875		6,875	0.0%
Transfers	201,634	107,105	53%	201,634	107,105	53%	806,534		806,534	0.0%
Contingency	27,352	-	-	27,352	-	-	109,408		109,408	0.0%
Total expenditures	688,300	507,583	74%	688,300	507,583	74%	2,871,321	-	2,871,321	0.0%
Revenue over (under) expenditures	(33,763)	200,315	-593%	(33,763)	200,315	-593%	(253,177)	-	253,177	0.0%
Beginning fund balance	253,177	433,374	171%	253,177	433,374	171%	253,177	433,374	180,197	171.2%
Ending fund balance	\$ 219,414	\$ 633,689	289%	\$ 219,414	\$ 633,689	289%	\$ -	\$ 433,374	\$ 433,374	#DIV/0!

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City of Milwaukie, Oregon
Financial Report
Budget-Actual
First Quarter Ended September 30, 2009

Water SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
System development charges	\$ -	\$ -	-	\$ -	\$ -	-	\$ -		\$ -	#DIV/0!
Interest	300	2,219	740%	300	2,219	740%	1,200		(1,200)	0.0%
Total revenue	300	2,219	740%	300	2,219	740%	1,200	-	(1,200)	0.0%
Expenditures										
Capital outlay	8,000	-	-	8,000	-	-	32,000		32,000	0.0%
Transfers	32,039	-	-	32,039	-	-	128,154		128,154	0.0%
Contingency	1,243	-	-	1,243	-	-	4,972		4,972	0.0%
Total expenditures	41,282	-	-	41,282	-	-	165,126	-	165,126	0.0%
Revenue over (under) expenditures	(40,982)	2,219	-5%	(40,982)	2,219	-5%	(163,926)	-	163,926	0.0%
Beginning fund balance	163,926	1,054,893	644%	163,926	1,054,893	644%	163,926	1,054,893	890,967	643.5%
Ending fund balance	\$ 122,944	\$ 1,057,112	860%	\$ 122,944	\$ 1,057,112	860%	\$ -	\$ 1,054,893	\$ 1,054,893	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Water Capital Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ -	\$ 1,026	#DIV/0!	\$ -	\$ 1,026	#DIV/0!	\$ -		\$ -	#DIV/0!
Transfers	122,625	-	-	122,625	-	-	490,500		(490,500)	0.0%
Total revenue	122,625	1,026	1%	122,625	1,026	1%	490,500	-	(490,500)	0.0%
Expenditures										
Capital outlay	122,625	331	0%	122,625	331	0.3%	490,500		490,500	0.0%
Contingency	2,394	-	-	2,394	-	-	9,574		9,574	0.0%
Total expenditures	125,019	331	0%	125,019	331	0%	500,074	-	500,074	0.0%
Revenue over (under) expenditures	(2,394)	695	-29.0%	(2,394)	695	-29.0%	(9,574)	-	9,574	0.0%
Beginning fund balance	9,574	(313,121)	-	9,574	(313,121)	-	9,574	(313,121)	(322,695)	-3270.5%
Ending fund balance	\$ 7,180	\$ (312,426)	-	\$ 7,180	\$ (312,426)	-	\$ -	\$ (313,121)	\$ (313,121)	#DIV/0!

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2/23/10
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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Wastewater Utility Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ 827,221	\$ 914,609	111%	\$ 827,221	\$ 914,609	111%	\$ 3,308,884		\$ (3,308,884)	0.0%
Intergovernmental charges	500	1,875	375%	500	1,875	375%	2,000		(2,000)	0.0%
Interest	1,000	3,050	305%	1,000	3,050	305%	4,000		(4,000)	0.0%
Total revenue	828,721	919,534	111%	828,721	919,534	111%	3,314,884		(3,314,884)	0.0%
Expenditures										
Personal services	106,076	93,729	88%	106,076	93,729	88%	424,303		424,303	0.0%
Materials and services	627,780	506,756	81%	627,780	506,756	81%	2,511,119		2,511,119	0.0%
Capital outlay	2,500	-	-	2,500	-	-	10,000		10,000	0.0%
Debt service										
Principal	-	-	-	-	-	-	-		-	#DIV/0!
Interest	-	-	-	-	-	-	74,400		74,400	0.0%
Transfers	114,590	103,778	91%	114,590	103,778	91%	458,361		458,361	0.0%
Contingency	55,425	-	-	55,425	-	-	221,701		221,701	0.0%
Total expenditures	906,371	704,263	78%	906,371	704,263	78%	3,699,884		3,699,884	0.0%
Revenue over (under) expenditures	(77,650)	215,271	-277%	(77,650)	215,271	-277%	(385,000)	-	385,000	0.0%
Beginning fund balance	385,000	1,513,557	393%	385,000	1,513,557	393%	385,000	1,513,557	1,128,557	393.1%
Ending fund balance	\$ 307,350	\$ 1,728,828	562%	\$ 307,350	\$ 1,728,828	562%	\$ -	\$ 1,513,557	\$ 1,513,557	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Wastewater SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ -	\$ 2,679	#DIV/0!	\$ -	\$ 2,679	#DIV/0!	\$ -		\$ -	#DIV/0!
Interest	2,625	3,956	151%	2,625	3,956	151%	10,500		(10,500)	0.00%
Total revenue	2,625	6,635	253%	2,625	6,635	253%	10,500	-	(10,500)	0.00%
Expenditures										
Capital outlay	137,500	108,846	79%	137,500	108,846	79%	550,000		550,000	0.00%
Contingency	145,813	-	-	145,813	-	-	583,250		583,250	0.00%
Total expenditures	283,313	108,846	38%	283,313	108,846	38%	1,133,250	-	1,133,250	0.00%
Revenue over (under) expenditures	(280,688)	(102,211)	-	(280,688)	(102,211)	-	(1,122,750)		1,122,750	0.00%
Beginning fund balance	1,122,750	1,054,893	94%	1,122,750	1,054,893	94%	1,122,750	1,054,893	(67,857)	93.96%
Ending fund balance	\$ 842,063	\$ 952,682	113%	\$ 842,063	\$ 952,682	113%	\$ -	\$ 1,054,893	\$ 1,054,893	#DIV/0!

Note:

Prepared by Andy Parks
2/23/10
Draft for discussion purposes
Unaudited

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Wastewater Capital Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ 2,750	\$ 7,788	283%	\$ 2,750	\$ 7,788	283%	\$ 11,000		(11,000)	0.0%
Debt proceeds	875,000	-	-	875,000	-	-	3,500,000		(3,500,000)	0.0%
Transfers	-	-	-	-	-	-	-		-	#DIV/0!
Total revenue	877,750	7,788	1%	877,750	7,788	1%	3,511,000	-	(3,511,000)	0.0%
Expenditures										
Capital outlay	929,000	77,081	8%	929,000	77,081	8%	3,716,000		3,716,000	0.0%
Contingency	75,000	-	-	75,000	-	-	300,000		300,000	0.0%
Other requirements	175,558	-	-	175,558	-	-	702,233		702,233	0.0%
Total expenditures	1,179,558	77,081	7%	1,179,558	77,081	7%	4,718,233	-	4,718,233	0.0%
Revenue over (under) expenditures	(301,808)	(69,293)	-	(301,808)	(69,293)	-	(1,207,233)	-	1,207,233	0.0%
Beginning fund balance	1,207,233	1,140,437	94%	1,207,233	1,140,437	94%	1,207,233	1,140,437	(66,796)	94.5%
Ending fund balance	\$ 905,425	\$ 1,071,144	118%	\$ 905,425	\$ 1,071,144	118%	\$ -	\$ 1,140,437	\$ 1,140,437	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Stormwater Utility Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ 394,490	\$ 376,098	95%	\$ 394,490	\$ 376,098	95%	\$ 1,577,960		\$ (1,577,960)	0.0%
Interest	438	955	218%	438	955	218%	1,750		(1,750)	0.0%
Miscellaneous	875	-	-	875	-	-	3,500		(3,500)	0.0%
Total revenue	395,803	377,053	95%	395,803	377,053	95%	1,583,210	-	(1,583,210)	0.0%
Expenditures										
Personal services	104,875	100,849	96%	104,875	100,849	96%	419,500		419,500	0.0%
Materials and services	196,823	160,520	82%	196,823	160,520	82%	787,293		787,293	0.0%
Capital outlay	2,500	-	-	2,500	-	-	10,000		10,000	0.0%
Transfers	129,482	103,778	80%	129,482	103,778	80%	517,928		517,928	0.0%
Contingency	16,622	-	-	16,622	-	-	66,489		66,489	0.0%
Total expenditures	450,302	365,147	81%	450,302	365,147	81%	1,801,210	-	1,801,210	0.0%
Revenue over (under) expenditures	(54,499)	11,906	-22%	(54,499)	11,906	-22%	(218,000)	-	218,000	0.0%
Beginning fund balance	218,000	510,150	234%	218,000	510,150	234%	218,000	510,150	292,150	234.0%
Ending fund balance	\$ 163,501	\$ 522,056	319%	\$ 163,501	\$ 522,056	319%	\$ -	\$ 510,150	\$ 510,150	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Stormwater SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
System development charges	\$ 3,750	\$ -	-	\$ 3,750	\$ -	-	\$ 15,000		\$ (15,000)	0.0%
Interest	500	1,081	216%	500	1,081	216%	2,000		(2,000)	0.0%
Total revenue	4,250	1,081	25%	4,250	1,081	25%	17,000	-	(17,000)	0.0%
Expenditures										
Capital outlay	-	-	-	-	-	-	-		-	#DIV/0!
Contingency	54,400	-	-	54,400	-	-	217,600		217,600	0.0%
Total expenditures	54,400	-	-	54,400	-	-	217,600	-	217,600	0.0%
Revenue over (under) expenditures	(50,150)	1,081	-2%	(50,150)	1,081	-2%	(200,600)	-	200,600	0.0%
Beginning fund balance	200,600	371,558	185%	200,600	371,558	185%	200,600	371,558	170,958	185.2%
Ending fund balance	\$ 150,450	\$ 372,639	248%	\$ 150,450	\$ 372,639	248%	\$ -	\$ 371,558	\$ 371,558	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Stormwater Capital Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 1,812,500	\$ -	-	\$ 1,812,500	\$ -	-	\$ 7,250,000		\$ (7,250,000)	0.0%
Interest	250	439	176%	250	439	176%	1,000		(1,000)	0.0%
Transfers	20,182	-	-	20,182	-	-	80,727		(80,727)	0.0%
Total revenue	1,832,932	439	0%	1,832,932	439	0%	7,331,727		(7,331,727)	0.0%
Expenditures										
Capital outlay	1,850,000	-	-	1,850,000	-	-	7,400,000		7,400,000	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Other requirements	19,482	-	-	19,482	-	-	77,927		77,927	0.0%
Total expenditures	1,869,482	-	-	1,869,482	-	-	7,477,927		7,477,927	0.0%
Revenue over (under) expenditures	(36,550)	439	-1%	(36,550)	439	-1%	(146,200)	-	146,200	0.0%
Beginning fund balance	146,200	83,814	57%	146,200	83,814	57%	146,200	83,814	(62,386)	57.3%
Ending fund balance	\$ 109,650	\$ 84,253	77%	\$ 109,650	\$ 84,253	77%	\$ -	\$ 83,814	\$ 83,814	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Community Development Administration Internal Services Fund First Quarter Ended September 30, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 26,767	\$ 20,798	78%	\$ 26,767	\$ 20,798	78%	\$ 107,069		\$ (107,069)	0.0%
Interest	-	391	#DIV/0!	-	391	#DIV/0!	-		\$ -	#DIV/0!
Transfers	371,172	371,408	100%	371,172	371,408	100%	1,484,689		\$ (1,484,689)	0.0%
Total revenue	397,939	392,597	99%	397,939	392,597	99%	1,591,758	-	(1,591,758)	0.0%
Expenditures										
Community Development Administration										
Personal services	163,082	151,891	93%	163,082	151,891	93%	652,327		652,327	0.0%
Materials and services	106,539	105,652	99%	106,539	105,652	99%	426,154		426,154	0.0%
Transfers	6,250	-	-	6,250	-	-	25,000		25,000	0.0%
Operations										
Personal services	90,303	87,579	97%	90,303	87,579	97%	361,211		361,211	0.0%
Materials and services	37,766	34,594	92%	37,766	34,594	92%	151,065		151,065	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	403,940	379,716	94%	403,940	379,716	94%	1,615,757	-	1,615,757	0.0%
Revenue over (under) expenditures	(6,001)	12,881	-215%	(6,001)	12,881	-215%	(23,999)	-	23,999	0.0%
Beginning fund balance	23,999	122,541	511%	23,999	122,541	511%	23,999	122,541	98,542	510.6%
Ending fund balance	\$ 17,998	\$ 135,422	752%	\$ 17,998	\$ 135,422	752%	\$ -	\$ 122,541	\$ 122,541	#DIV/0!

Prepared by Andy Parks
2/23/10
Draft for discussion purposes
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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Engineering Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ -	\$ 791	#DIV/0!	\$ -	\$ 791	#DIV/0!	\$ -		\$ -	#DIV/0!
Transfers	196,758	166,695		196,758	166,695		787,033		(787,033)	0.0%
Total revenue	196,758	167,486	85%	196,758	167,486	85%	787,033	-	(787,033)	0.0%
Expenditures										
Personal services	145,355	131,883	91%	145,355	131,883	91%	581,420		581,420	0.0%
Materials and services	63,903	59,330	93%	63,903	59,330	93%	255,613		255,613	0.0%
Capital outlay	6,250	15,623	250%	6,250	15,623	250%	25,000		25,000	0.0%
Total expenditures	215,508	206,836	96%	215,508	206,836	96%	862,033	-	862,033	0.0%
Revenue over (under) expenditures	(18,750)	(39,350)	-	(18,750)	(39,350)	-	(75,000)	-	75,000	0.0%
Beginning fund balance	75,000	21,667	29%	75,000	21,667	29%	75,000	21,667	(53,333)	28.9%
Ending fund balance	\$ 56,250	\$ (17,683)	-	\$ 56,250	\$ (17,683)	-	\$ -	\$ 21,667	\$ 21,667	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Fleet Services Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 128,750	\$ 131,358	-	\$ 128,750	\$ 131,358	-	\$ 515,000		\$ (515,000)	0.0%
Miscellaneous	-	-	-	-	-	-				
Intergovernmental charges	308,299	308,253	100%	308,299	308,253	100%	1,233,196		(1,233,196)	0.0%
Transfers	-	-	-	-	-	-			-	#DIV/0!
Interest	125	575	460%	125	575	460%	500		(500)	0.0%
Total revenue	437,174	440,186	101%	437,174	440,186	101%	1,748,696	-	(1,748,696)	0.0%
Expenditures										
Personal services	135,601	115,948	86%	135,601	115,948	86%	542,403		542,403	0.0%
Materials and services	237,010	208,107	88%	237,010	208,107	88%	948,041		948,041	0.0%
Capital outlay	2,500	-	-	2,500	-	-	10,000		10,000	0.0%
Transfers	63,969	63,969	100%	63,969	63,969	100%	255,875		255,875	0.0%
Total expenditures	439,080	388,024	88%	439,080	388,024	88%	1,756,319	-	1,756,319	0.0%
Revenue over (under) expenditures	(1,906)	52,162	-2737%	(1,906)	52,162	-2737%	(7,623)		7,623	0.0%
Beginning fund balance	7,623	160,536	2106%	7,623	160,536	2106%	7,623	160,536	152,913	2105.9%
Ending fund balance	\$ 5,717	\$ 212,698	3720%	\$ 5,717	\$ 212,698	3720%	\$ -	\$ 160,536	\$ 160,536	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Fleet Capital and Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 129,049	\$ 129,049	100%	\$ 129,049	\$ 129,049	100%	\$ 516,196		\$ (516,196)	0.0%
Interest	4,375	6,518	149%	4,375	6,518	149%	17,500		(17,500)	0.0%
Total revenue	133,424	135,567	102%	133,424	135,567	102%	533,696	-	(533,696)	0.0%
Expenditures										
Capital outlay	90,000	72,569	81%	90,000	72,569	81%	360,000		360,000	0.0%
Other requirements	443,424	-		443,424	-		1,773,696		1,773,696	0.0%
Total expenditures	90,000	72,569	81%	90,000	72,569	81%	2,133,696	-	2,133,696	0.0%
Revenue over (under) expenditures	43,424	62,998	145%	43,424	62,998	145%	(1,600,000)	-	1,600,000	0.0%
Beginning fund balance	1,600,000	2,091,712	131%	1,600,000	2,091,712	131%	1,600,000	2,091,712	491,712	130.7%
Ending fund balance	\$ 1,643,424	\$ 2,154,710	131%	\$ 1,643,424	\$ 2,154,710	131%	\$ -	\$ 2,091,712	\$ 2,091,712	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Facilities Maintenance Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 10,000	\$ 19,945	199%	\$ 10,000	\$ 19,945	199%	\$ 40,000		\$ (40,000)	0.0%
Intergovernmental charges	339,987	339,962	100%	339,987	339,962	100%	1,359,948		(1,359,948)	0.0%
Interest	-	2,765	#DIV/0!	-	2,765	#DIV/0!	-		-	#DIV/0!
Total revenue	349,987	362,672	104%	349,987	362,672	104%	1,399,948		(1,399,948)	0.0%
Expenditures										
Personal services	52,019	56,812	109%	52,019	56,812	109%	208,076		208,076	0.0%
Materials and services	250,149	111,961	45%	250,149	111,961	45%	1,000,596		1,000,596	0.0%
Capital outlay	68,750	27,299	40%	68,750	27,299	40%	275,000		275,000	0.0%
Debt service										
Principal	10,366	9,795	94%	10,366	9,795	94%	41,465		41,465	0.0%
Interest	4,112	4,683	114%	4,112	4,683	114%	16,447		16,447	0.0%
Transfers	45,841	45,841	100%	45,841	45,841	100%	183,364		183,364	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	431,237	256,391	59%	431,237	256,391	59%	1,724,948	-	1,724,948	0.0%
Revenue over (under) expenditures	(81,250)	106,281	-131%	(81,250)	106,281	-131%	(325,000)	-	325,000	0.0%
Beginning fund balance	325,000	394,940	122%	325,000	394,940	122%	325,000	394,940	69,940	121.5%
Ending fund balance	\$ 243,750	\$ 501,221	206%	\$ 243,750	\$ 501,221	206%	\$ -	\$ 394,940	\$ 394,940	#DIV/0!

Prepared by Andy Parks
2/23/10
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City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Knutson Pioneer Cemetery Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ 88	\$ 131	149%	\$ 88	\$ 131	149%	\$ 350		\$ (350)	0.0%
Total revenue	88	131	149%	88	131	149%	350	-	(350)	0.0%
Expenditures										
Materials and services	750	-	-	750	-	-	3,000		3,000	0.0%
Contingency	7,968	-	-	7,968	-	-	31,870		31,870	0.0%
Total expenditures	8,718	-	-	8,718	-	-	34,870	-	34,870	0.0%
Revenue over (under) expenditures	(8,630)	131	-2%	(8,630)	131	-2%	(34,520)	-	34,520	0.0%
Beginning fund balance	34,520	37,906	110%	34,520	37,906	110%	34,520	37,906	3,386	109.8%
Ending fund balance	\$ 25,890	\$ 38,037	147%	\$ 25,890	\$ 38,037	147%	\$ -	\$ 37,906	\$ 37,906	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

First Quarter Ended September 30, 2009

Library Endowment Fund

	Current Period			Year to Date			Annual	Annual	Projection	
	Budget	Actual	%	Budget	Actual	%	Budget	Projection	Variance	% of Budget
Revenue										
Interest	\$ 250	\$ 206	82%	\$ 250	\$ 206	82%	\$ 1,000		\$ 794	0.0%
	-	-	-	-	-	-				
Total revenue	250	206	82%	250	206	82%	1,000	-	794	0.0%
Expenditures										
Capital	40,250	-	-	40,250	-	-	161,000		161,000	0.0%
Transfer to ER&R - Operations	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	40,250	-	-	40,250	-	-	161,000	-	161,000	0.0%
Revenue over (under) expenditures	(40,000)	206	-1%	(40,000)	206	-1%	(160,000)	-	(160,206)	0.0%
Beginning fund balance	160,000	165,612	104%	160,000	165,612	104%	160,000	165,612	160,000	103.5%
Ending fund balance	\$ 120,000	\$ 165,818	138%	\$ 120,000	\$ 165,818	138%	\$ -	\$ 165,612	\$ (206)	#DIV/0!

City of Milwaukie, Oregon
Financial Report
Budget-Actual
First Quarter Ended September 30, 2009

Forfeiture Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Miscellaneous	\$ -	\$ 30	#DIV/0!	\$ -	\$ 30	#DIV/0!	\$ -		\$ -	#DIV/0!
Total revenue	-	30	#DIV/0!	-	30	#DIV/0!	-	-	-	#DIV/0!
Expenditures										
Materials and services	-	-	-	-	-	-	-		-	#DIV/0!
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	-	-	-	-	-	-	-	-	-	#DIV/0!
Revenue over (under) expenditures	-	30	#DIV/0!	-	30	#DIV/0!	-	-	-	#DIV/0!
Beginning fund balance	-	4,347	#DIV/0!	-	4,347	#DIV/0!	-	4,347	4,347	#DIV/0!
Ending fund balance	\$ -	\$ 4,377	#DIV/0!	\$ -	\$ 4,377	#DIV/0!	\$ -	\$ 4,347	\$ 4,347	#DIV/0!

City of Milwaukie, Oregon
Financial Report
Budget-Actual
Second Quarter Ended December 31, 2009

All City Funds

Fund	Beginning Fund Balance	2nd Quarter Revenues	2nd Quarter Expenditures	Ending Fund Balance	Change in Fund Balance	Percentage Change in Fund Balance
General Fund	\$ 620,526	\$ 6,088,114	\$ 3,097,297	\$ 3,611,343	\$ 2,990,817	482%
Administrative Services Fund	289,400	897,769	936,493	250,676	(38,724)	-13%
Computer Reserve Fund	188,376	383	11,593	177,166	(11,210)	-6%
Neighborhood Grants Fund	69,062	7,144	1,608	74,598	5,536	8%
Public Safety Debt Service Fund	356,248	515,760	21,006	851,002	494,754	139%
Pension Debt Service Fund	74,494	60,350	105,592	29,252	(45,242)	-61%
Building Inspection Fund	151,564	48,493	85,309	114,748	(36,816)	-24%
Streets/Surface Maintenance Fund	824,770	189,142	122,360	891,552	66,782	8%
State Gas Tax Fund	(64,880)	448,085	401,301	(18,096)	46,784	NA
Transportation SDC Fund	485,047	2,827	44,642	443,232	(41,815)	-9%
Street Capital and Reserve Fund	101,942	(123)	321,248	(219,429)	(321,371)	-315%
Bike Path Fund	37,741	2,337	-	40,078	2,337	6%
Water Fund	633,689	578,741	502,500	709,930	76,241	12%
Water SDC Fund	1,057,112	10,458	-	1,067,570	10,458	1%
Water Capital Reserve Fund	(312,426)	551	123	(311,998)	428	NA
Wastewater Utility Fund	1,728,828	1,002,608	849,158	1,882,278	153,450	9%
Wastewater SDC Fund	952,682	5,995	179,781	778,896	(173,786)	-18%
Wastewater Capital Reserve Fund	1,071,144	4,759	173,182	902,721	(168,423)	-16%
Stormwater Utility Fund	522,056	451,909	391,095	582,870	60,814	12%
Stormwater SDC Fund	372,639	1,857	25,515	348,981	(23,658)	-6%
Stormwater Capital Reserve Fund	84,253	281	-	84,534	281	0%
Community Development Administr	135,422	420,017	368,635	186,804	51,382	38%
Engineering Fund	(17,683)	167,391	209,518	(59,810)	(42,127)	NA
Fleet Services Fund	212,698	484,982	435,402	262,278	49,580	23%
Fleet Capital and Reserve Fund	2,154,710	133,479	106,466	2,181,723	27,013	1%
Facilities Maintenance Fund	501,221	374,681	294,651	581,251	80,030	16%
Knutson Pioneer Cemetery Fund	38,037	87	-	38,124	87	0%
Library Endowment Fund	165,818	159	-	165,977	159	0%
Forfeiture Fund	4,377	19	-	4,396	19	0%
Totals	\$ 12,438,867	\$ 11,898,255	\$ 8,684,475	15,652,647	\$ 3,213,780	26%

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

General Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Taxes	\$ 5,083,200	\$ 5,234,832	103%	\$ 5,436,200	\$ 5,455,525	100%	\$ 7,060,000	\$ -	\$ (7,060,000)	0.0%
Licenses & permits	78,875	125,712	159%	157,750	161,276	102%	315,500	-	(315,500)	0.0%
Franchise fees	388,750	113,218	29%	777,500	491,466	63%	1,555,000	-	(1,555,000)	0.0%
Intergovernmental	169,012	112,053	66%	338,024	247,201	73%	676,046	-	(676,046)	0.0%
Fines & forfeitures	413,125	397,348	96%	826,250	852,544	103%	1,652,500	-	(1,652,500)	0.0%
Miscellaneous	2,500	93,113	3725%	5,000	93,113	1862%	10,000	-	(10,000)	0.0%
Transfers	11,931	11,838	99%	23,862	73,675	309%	47,725	-	(47,725)	0.0%
Total revenue	6,147,393	6,088,114	99%	7,564,586	7,374,800	97%	11,316,771	-	(11,316,771)	0.0%
Expenditures										
Library Services	613,468	590,996	96%	1,226,936	1,125,249	92%	2,453,871	-	2,453,871	0.0%
Community Services	254,970	294,445	115%	509,940	485,410	95%	1,019,878	-	1,019,878	0.0%
Code Enforcement	72,533	67,876	94%	145,066	132,380	91%	290,133	-	290,133	0.0%
Public Access Studio	55,125	12,500	23%	110,250	43,527	39%	220,500	-	220,500	0.0%
Police Administration	144,873	116,396	80%	289,746	241,841	83%	579,492	-	579,492	0.0%
Police Field Services	1,731,410	1,624,250	94%	3,462,820	3,449,108	100%	6,925,640	-	6,925,640	0.0%
Police Support Services	112,390	112,839	100%	224,780	221,169	98%	449,561	-	449,561	0.0%
Planning	216,219	206,612	96%	432,438	399,977	92%	864,877	-	864,877	0.0%
Municipal Court	3,343	3,057	91%	6,686	5,772	86%	13,373	-	13,373	0.0%
Intergovernmental/Interfund	90,327	68,326	76%	180,654	80,644	45%	361,307	-	361,307	0.0%
Total expenditures	3,294,658	3,097,297	94%	6,589,316	6,185,077	94%	13,178,632	-	13,178,632	0.0%
Revenue over (under) expenditures	2,852,735	2,990,817	105%	975,270	1,189,723	122%	(1,861,861)	-	1,861,861	0.0%
Beginning fund balance	257,635	620,526	241%	2,135,100	2,421,620	113%	2,135,100	2,421,620	286,520	113.4%
Ending fund balance	\$ 3,110,370	\$ 3,611,343	116%	\$ 3,110,370	\$ 3,611,343	116%	\$ 273,239	\$ 2,421,620	\$ 2,148,381	886.3%

Prepared by Andy Parks
2/23/10
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City of Milwaukie, Oregon

Financial Report

Budget-Actual

Administrative Services Fund

Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenues										
Intergovernmental Revenue	\$ 500	\$ 1,579	316%	\$ 1,000	\$ 1,785	179%	\$ 2,000		\$ (2,000)	0.0%
Charges for Services	894,485	895,555	100%	1,788,970	1,790,431	100%	3,577,939		(3,577,939)	0.0%
Misc. Revenue	188	635	339%	375	1,450	387%	750		(750)	0.0%
Total revenue	895,172	897,769	100%	1,790,345	1,793,666	100%	3,580,689	-	(3,580,689)	0.0%
Expenditures										
City Council	16,455	15,770	96%	32,910	24,603	75%	65,821		65,821	0.0%
City Manager	168,785	100,101	59%	337,570	378,830	112%	675,139		675,139	0.0%
City Attorney	75,000	213,530	285%	150,000	300,975	201%	300,000		300,000	0.0%
Human Resources	79,871	71,852	90%	159,742	129,609	81%	319,483		319,483	0.0%
Finance	138,015	131,188	95%	276,030	253,329	92%	552,058		552,058	0.0%
Records & Information Management	185,139	162,603	88%	370,278	325,310	88%	740,554		740,554	0.0%
Information & Technology	247,582	221,816	90%	495,164	422,308	85%	990,329		990,329	0.0%
Photocopier	15,576	19,633	126%	31,152	31,311	101%	62,305		62,305	0.0%
Total expenditures	926,423	936,493	101%	1,852,846	1,866,275	101%	3,705,689	-	3,705,689	0.0%
Revenue over (under) expenditures	(31,251)	(38,724)	-	(62,502)	(72,609)	-	(125,000)	-	125,000	0.0%
Beginning fund balance	93,749	289,400	309%	125,000	323,285	259%	125,000	323,285	198,285	258.6%
Ending fund balance	\$ 62,499	\$ 250,676	401%	\$ 62,499	\$ 250,676	401%	\$ -	\$ 323,285	\$ 323,285	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Computer Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Other financing sources	\$ 200	\$ 383	192%	\$ 400	\$ 969	242%	\$ 800		\$ (800)	0.0%
Total revenue	200	383	192%	400	969	242%	800	-	(800)	0.0%
Expenditures										
Capital outlay	33,950	11,593	34%	67,900	15,023	22%	135,800		135,800	0.0%
Total expenditures	33,950	11,593	34%	67,900	15,023	22%	135,800	-	135,800	0.0%
Revenue over (under) expenditures	(33,750)	(11,210)	-	(67,500)	(14,054)	-	(135,000)	-	135,000	0.0%
Beginning fund balance	101,250	188,376	186%	135,000	191,220	142%	135,000	191,220	56,220	141.6%
Ending fund balance	\$ 67,500	\$ 177,166	262%	\$ 67,500	\$ 177,166	262%	\$ -	\$ 191,220	\$ 191,220	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Neighborhood Grants Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenues										
Other financing sources	\$ 91	\$ 144	158%	\$ 182	\$ 349	192%	\$ 364		\$ (364)	0.0%
Transfers	7,000	7,000	100%	14,000	14,000	100%	28,000		(28,000)	0.0%
Total revenue	7,091	7,144	101%	14,182	14,349	101%	28,364	-	(28,364)	0.0%
Expenditures										
Capital outlay	16,116	1,608	10%	32,232	6,520	20%	64,465		64,465	0.0%
Total expenditures	16,116	1,608	10%	32,232	6,520	20%	64,465	-	64,465	0.0%
Revenue over (under) expenditures	(9,025)	5,536	-61%	(18,050)	7,829	-43%	(36,101)	-	36,101	0.0%
Beginning fund balance	27,076	69,062	255%	36,101	66,769	185%	36,101	66,769	30,668	185.0%
Ending fund balance	\$ 18,051	\$ 74,598	413%	\$ 18,051	\$ 74,598	413%	\$ -	\$ 66,769	\$ 66,769	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Public Safety Debt Service Fund

Second Quarter Ended December 31, 2009

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Property taxes	\$ 390,250	\$ 514,324	132%	\$ 418,125	\$ 524,488	125%	\$ 557,500		\$ (557,500)	0.0%
Interest	625	1,436	230%	1,250	3,075	246%	2,500		(2,500)	0.0%
Total revenue	390,875	515,760	132%	419,375	527,563	126%	560,000	-	(560,000)	0.0%
Expenditures										
Supplies & Services	138	-	-	276	550	199%	550		550	0.0%
Debt service										
Principal	-	-	-	-	-	-	425,000		425,000	0.0%
Interest	21,007	21,006	100%	21,007	21,006	100%	42,013		42,013	0.0%
Other requirements	343,542	-	-	687,084	-	-	343,542		343,542	
Total expenditures	364,687	21,006	6%	708,367	21,556	3%	811,105	-	811,105	0.0%
Revenue over (under) expenditures	26,188	494,754	1889%	(288,992)	506,007	-175%	(251,105)	-	251,105	0.0%
Beginning fund balance	(64,075)	356,248	-556%	251,105	344,995	137%	251,105	344,995	93,890	137.4%
Ending fund balance	\$ (37,887)	\$ 851,002	#####	\$ (37,887)	\$ 851,002	#####	\$ -	\$ 344,995	\$ 344,995	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Pension Debt Service Fund

Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 60,306	60,305	100%	\$ 120,611	\$ 120,611	100%	\$ 241,222		\$ (241,222)	0.0%
Interest	25	45	180%	50	101	202%	100		(100)	0.0%
Total revenue	60,331	60,350	100%	120,661	120,712	100%	241,322	-	(241,322)	0.0%
Expenditures										
Debt service	-	-	-	-	-	-			-	
Principal	-	-	-	-	-	-	30,000		30,000	0.0%
Interest	105,611	105,592	100%	105,611	105,592	100%	211,222		211,222	0.0%
Transfers	94	-	-	188	-	-	375		375	0.0%
Total expenditures	105,705	105,592	100%	105,799	105,592	100%	241,597	-	241,597	0.0%
Revenue over (under) expenditures	(45,374)	(45,242)	-	14,863	15,120	102%	(275)	-	275	0.0%
Beginning fund balance	60,512	74,494	123%	275	14,132	5139%	275	14,132	13,857	5138.9%
Ending fund balance	\$ 15,138	\$ 29,252	193%	\$ 15,138	\$ 29,252	193%	\$ -	\$ 14,132	\$ 14,132	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Building Inspection Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Taxes	\$ 125	3,151	2521%	\$ 250	\$ 3,190	1276%	\$ 500		\$ (500)	0.0%
Charges for services	64,100	44,468	69%	128,200	82,749	65%	256,400		(256,400)	0.0%
Intergovernmental charges	500	485	97%	1,000	1,312	131%	2,000		(2,000)	0.0%
Interest	500	389	78%	1,000	1,050	105%	2,000		(2,000)	0.0%
Total revenue	65,225	48,493	74%	130,450	88,301	68%	260,900	-	(260,900)	0.0%
Expenditures										
Personal services	48,331	49,577	-	96,662	95,959	-	193,325		193,325	0.0%
Materials and services	40,829	23,115	57%	81,658	47,600	58%	163,317		163,317	0.0%
Transfers	12,617	12,617	100%	25,234	25,234	100%	50,468		50,468	0.0%
Contingency	15,948	-	-	31,896	-	-	63,790		63,790	0.0%
Total expenditures	117,725	85,309	72%	235,450	168,793	72%	470,900	-	470,900	0.0%
Revenue over (under) expenditures	(52,500)	(36,816)	-	(105,000)	(80,492)	-	(210,000)	-	210,000	0.0%
Beginning fund balance	157,500	151,564	96%	210,000	195,240	93%	210,000	195,240	(14,760)	93.0%
Ending fund balance	\$ 105,000	\$ 114,748	109%	\$ 105,000	\$ 114,748	109%	\$ -	\$ 195,240	\$ 195,240	#DIV/0!

*Prepared by Andy Parks
2/23/10
Draft for Discussion Purposes
Unaudited*

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Streets/Surface Maintenance Fund **Second Quarter Ended December 31, 2009**

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Taxes	\$ 183,750	\$ 188,334	102%	\$ 367,500	\$ 360,478	98%	\$ 735,000		\$ (735,000)	0.0%
Franchise fees	71,250	-	-	142,500	-	-	285,000		(285,000)	0.0%
Intergovernmental charges	-	-	-	-	-	-	-		-	#DIV/0!
Interest	375	808	215%	750	1,864	249%	1,500		(1,500)	0.0%
Total revenue	255,375	189,142	74%	510,750	362,342	71%	1,021,500	-	(1,021,500)	0.0%
Expenditures										
Materials and services	11,000	6,940	63%	22,000	7,725	35%	44,000		44,000	0.0%
Capital outlay	203,750	115,420	57%	407,500	216,414	53%	815,000		815,000	0.0%
Transfers	23,814	-	-	47,628	-	-	95,254		95,254	0.0%
Contingency	123,041	-	-	246,082	-	-	492,162		492,162	0.0%
Total expenditures	361,605	122,360	34%	723,210	224,139	31%	1,446,416	-	1,446,416	0.0%
Revenue over (under) expenditures	(106,230)	66,782	-63%	(212,460)	138,203	-65%	(424,916)	-	424,916	0.0%
Beginning fund balance	318,686	824,770	259%	424,916	753,349	177%	424,916	753,349	328,433	177.3%
Ending fund balance	\$ 212,456	\$ 891,552	420%	\$ 212,456	\$ 891,552	420%	\$ -	\$ 753,349	\$ 753,349	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

State Gas Tax Fund

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Intergovernmental	\$ 237,500	\$ 223,195	94%	\$ 475,000	\$ 410,054	86%	\$ 950,000		\$ (950,000)	0.0%
Franchise fees	148,983	148,983	100%	297,966	297,966	100%	595,932		(595,932)	0.0%
Charges for services	3,813	4,323	113%	7,626	8,730	114%	15,250		(15,250)	0.0%
Intergovernmental charges	6,250	29,761	476%	12,500	34,382	275%	25,000		(25,000)	0.0%
Interest	1,000	1,271	127%	2,000	3,365	168%	4,000		(4,000)	0.0%
Transfers	32,462	40,552	125%	64,924	40,552	62%	129,849		(129,849)	0.0%
Total revenue	430,008	448,085	104%	860,016	795,049	92%	1,720,031	-	(1,720,031)	0.0%
Expenditures										
Personal services	106,489	93,798	88%	212,978	184,654	87%	425,954		425,954	0.0%
Materials and services	226,128	226,430	100%	452,256	411,891	91%	904,513		904,513	0.0%
Transfers	109,824	81,073	74%	219,648	162,147	74%	439,295		439,295	0.0%
Other requirements										
Reserved: in lieu of improvements	35,365	-	-	70,730	-	-	141,460		141,460	0.0%
Total expenditures	477,806	401,301	84%	955,612	758,692	79%	1,911,222	-	1,911,222	0.0%
Revenue over (under) expenditures	(47,798)	46,784	-98%	(95,596)	36,357	-38%	(191,191)	-	191,191	0.0%
Beginning fund balance	143,393	(64,880)	-	191,191	(54,453)	-	191,191	(54,453)	(245,644)	-28.5%
Ending fund balance	\$ 95,595	\$ (18,096)	-	\$ 95,595	\$ (18,096)	-	\$ -	\$ (54,453)	\$ (54,453)	#DIV/0!

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City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Transportation SDC Fund

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
System development charges	\$ -	\$ 1,611	#####	\$ -	\$ 1,611	#####	\$ -		\$ -	#DIV/0!
Interest	500	1,216	243%	1,000	3,114	311%	2,000		(2,000)	0.0%
Total revenue	500	2,827	565%	1,000	4,725	473%	2,000	-	(2,000)	0.0%
Expenditures										
Capital outlay	15,000	44,642	298%	30,000	44,642	149%	60,000		60,000	0.0%
Transfers	7,500	-	-	15,000	-	-	30,000		30,000	0.0%
Contingency	57,310	-	-	114,620	-	-	229,240		229,240	0.0%
Total expenditures	79,810	44,642	56%	159,620	44,642	28%	319,240	-	319,240	0.0%
Revenue over (under) expenditures	(79,310)	(41,815)	-	(158,620)	(39,917)	-	(317,240)	-	317,240	0.0%
Beginning fund balance	237,930	485,047	204%	317,240	483,149	152%	317,240	483,149	165,909	152.3%
Ending fund balance	\$ 158,620	\$ 443,232	279%	\$ 158,620	\$ 443,232	279%	\$ -	\$ 483,149	\$ 483,149	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Street Capital and Reserve Fund

Second Quarter Ended December 31, 2009

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Interest	\$ 375	\$ (123)		\$ 750	\$ 4		\$ 1,500		\$ (1,500)	0.0%
Transfers	36,250	-	-	72,500	-	-	145,000		(145,000)	0.0%
Total revenue	36,625	(123)	-	73,250	4	0%	146,500		(146,500)	0.0%
Expenditures										
Capital outlay	67,500	321,248		135,000	321,648		270,000		270,000	0.0%
Transfers	12,186	-		24,372	-		48,745		48,745	0.0%
Contingency	8,239	-	-	16,478	-	-	32,955		32,955	0.0%
Total expenditures	87,925	321,248	365%	175,850	321,648	183%	351,700		351,700	0.0%
Revenue over (under) expenditures	(51,300)	(321,371)	-	(102,600)	(321,644)	-	(205,200)	-	205,200	0.0%
Beginning fund balance	153,900	101,942	66%	205,200	102,215	50%	205,200	102,215	(102,985)	49.8%
Ending fund balance	\$ 102,600	\$ (219,429)	-	\$ 102,600	\$ (219,429)	-	\$ -	\$ 102,215	\$ 102,215	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Bike Path Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental Revenue	\$ -	\$ 2,255	#####	\$ -	\$ 4,142	#####	\$ -		\$ -	#DIV/0!
Interest	63	82	130%	126	203	-	250		(250)	0.0%
Total revenue	63	2,337	3710%	126	4,345	3448%	250	-	(250)	0.0%
Expenditures										
Capital outlay	2,500	-	-	5,000	-	-	10,000		10,000	0.0%
Contingency	4,214	-	-	8,428	-	-	16,857		16,857	0.0%
Total expenditures	6,714	-	-	13,428	-	-	26,857	-	26,857	0.0%
Revenue over (under) expenditures	(6,651)	2,337	-35%	(13,302)	4,345	-	(26,607)	-	26,607	0.0%
Beginning fund balance	19,956	37,741	189%	26,607	35,733	134%	26,607	35,733	9,126	134.3%
Ending fund balance	\$ 13,305	\$ 40,078	301%	\$ 13,305	\$ 40,078	301%	\$ -	\$ 35,733	\$ 35,733	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Water Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ 622,799	\$ 564,436	91%	\$ 1,245,598	\$ 1,262,963	101%	\$ 2,491,194		(2,491,194)	0.0%
Intergovernmental charges	250	1,940	776%	500	1,940	388%	1,000		(1,000)	0.0%
Interest/other financing sources	9,175	12,365	135%	18,350	21,736	118%	36,700		(36,700)	0.0%
Transfers	22,313	-	-	44,626	-	-	89,250		(89,250)	0.0%
Total revenue	654,537	578,741	88%	1,309,074	1,286,639	98%	2,618,144	-	(2,618,144)	0.0%
Expenditures										
Personal services	119,203	113,065	95%	238,406	251,179	105%	476,812		476,812	0.0%
Materials and services	306,090	274,446	90%	612,180	528,148	86%	1,224,359		1,224,359	0.0%
Capital outlay	30,583	-	-	61,166	5,224	9%	122,333		122,333	0.0%
Debt service										
Principal	31,250	-	-	31,250	-	-	125,000		125,000	0.0%
Interest	1,719	-	-	5,157	3,438	67%	6,875		6,875	0.0%
Transfers	201,634	114,989	57%	403,268	222,094	55%	806,534		806,534	0.0%
Contingency	27,352	-	-	54,704	-	-	109,408		109,408	0.0%
Total expenditures	717,831	502,500	70%	1,406,131	1,010,083	72%	2,871,321	-	2,871,321	0.0%
Revenue over (under) expenditures	(63,294)	76,241	-120%	(97,057)	276,556	-285%	(253,177)	-	253,177	0.0%
Beginning fund balance	219,414	633,689	289%	253,177	433,374	171%	253,177	433,374	180,197	171.2%
Ending fund balance	\$ 156,120	\$ 709,930	455%	\$ 156,120	\$ 709,930	455%	\$ -	\$ 433,374	\$ 433,374	#DIV/0!

Prepared by Andy Parks
2/23/10
Draft for Discussion Purposes
Unaudited

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Water SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
System development charges	\$ -	\$ 8,994	#####	\$ -	\$ 8,994	#####	\$ -		\$ -	#DIV/0!
Interest	300	1,464	488%	600	3,683	614%	1,200		(1,200)	0.0%
Total revenue	300	10,458	3486%	600	12,677	2113%	1,200	-	(1,200)	0.0%
Expenditures										
Capital outlay	8,000	-		16,000	-		32,000		32,000	0.0%
Transfers	32,039	-		64,078	-		128,154		128,154	0.0%
Contingency	1,243	-		2,486	-		4,972		4,972	0.0%
Total expenditures	41,282	-	-	82,564	-	-	165,126	-	165,126	0.0%
Revenue over (under) expenditures	(40,982)	10,458	-26%	(81,964)	12,677	-15%	(163,926)	-	163,926	0.0%
Beginning fund balance	122,944	1,057,112	860%	163,926	1,054,893	644%	163,926	1,054,893	890,967	643.5%
Ending fund balance	\$ 81,962	\$ 1,067,570	1303%	\$ 81,962	\$ 1,067,570	1303%	\$ -	\$ 1,054,893	\$ 1,054,893	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Water Capital Reserve Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ -	\$ 551	#####	\$ -	\$ 1,577	#####	\$ -		\$ -	#DIV/0!
Transfers	122,625	-	-	245,250	-	-	490,500		(490,500)	0.0%
Total revenue	122,625	551	0%	245,250	1,577	1%	490,500	-	(490,500)	0.0%
Expenditures										
Capital outlay	122,625	123	0%	245,250	454	0.2%	490,500		490,500	0.0%
Contingency	2,394	-	-	4,788	-	-	9,574		9,574	0.0%
Total expenditures	125,019	123	0%	250,038	454	0%	500,074	-	500,074	0.0%
Revenue over (under) expenditures	(2,394)	428	-17.9%	(4,788)	1,123	-23.5%	(9,574)	-	9,574	0.0%
Beginning fund balance	7,180	(312,426)	-	9,574	(313,121)	-	9,574	(313,121)	(322,695)	-3270.5%
Ending fund balance	\$ 4,786	\$ (311,998)	-	\$ 4,786	\$ (311,998)	-	\$ -	\$ (313,121)	\$ (313,121)	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Wastewater Utility Fund

Revenue	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Charges for services	\$ 827,221	\$ 1,000,241	121%	\$ 1,654,442	\$ 1,914,850	116%	\$ 3,308,884		\$ (3,308,884)	0.0%
Intergovernmental charges	500	50	10%	1,000	1,925	193%	2,000		(2,000)	0.0%
Interest/other financing sources	1,000	2,317	232%	2,000	5,367	268%	4,000		(4,000)	0.0%
Total revenue	828,721	1,002,608	121%	1,657,442	1,922,142	116%	3,314,884		(3,314,884)	0.0%
Expenditures										
Personal services	106,076	99,196	94%	212,152	192,925	91%	424,303		424,303	0.0%
Materials and services	627,780	624,559	99%	1,255,560	1,131,315	90%	2,511,119		2,511,119	0.0%
Capital outlay	2,500	-	-	5,000	-	-	10,000		10,000	0.0%
Debt service										
Principal	-	-	-	-	-	-	-		-	#DIV/0!
Interest	-	-	-	-	-	-	74,400		74,400	0.0%
Transfers	114,590	125,403	109%	229,180	229,181	100%	458,361		458,361	0.0%
Contingency	55,425	-	-	110,850	-	-	221,701		221,701	0.0%
Total expenditures	906,371	849,158	94%	1,812,742	1,553,421	86%	3,699,884		3,699,884	0.0%
Revenue over (under) expenditures	(77,650)	153,450	-198%	(155,300)	368,721	-237%	(385,000)	-	385,000	0.0%
Beginning fund balance	307,350	1,728,828	562%	385,000	1,513,557	393%	385,000	1,513,557	1,128,557	393.1%
Ending fund balance	\$ 229,700	\$ 1,882,278	819%	\$ 229,700	\$ 1,882,278	819%	\$ -	\$ 1,513,557	\$ 1,513,557	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Wastewater SDC Fund

	Current Period			Year to Date			Annual Budget	Projection	Projected Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ -	\$ 3,572	#####	\$ -	\$ 6,251	#####	\$ -		\$ -	#DIV/0!
Interest	2,625	2,423	92%	5,250	6,379	122%	10,500		(10,500)	0.00%
Total revenue	2,625	5,995	228%	5,250	12,630	241%	10,500	-	(10,500)	0.00%
Expenditures										
Capital outlay	137,500	179,781	131%	275,000	288,627	105%	550,000		550,000	0.00%
Contingency	145,813	-	-	291,625	-	-	583,250		583,250	0.00%
Total expenditures	283,313	179,781	63%	566,625	288,627	51%	1,133,250	-	1,133,250	0.00%
Revenue over (under) expenditures	(280,688)	(173,786)	-	(561,375)	(275,997)	-	(1,122,750)	-	1,122,750	0.00%
Beginning fund balance	842,063	952,682	113%	1,122,750	1,054,893	94%	1,122,750	1,054,893	(67,857)	93.96%
Ending fund balance	\$ 561,375	\$ 778,896	139%	\$ 561,375	\$ 778,896	139%	\$ -	\$ 1,054,893	\$ 1,054,893	#DIV/0!

Note:

**City of Milwaukie, Oregon
Financial Report
Budget-Actual**

Wastewater Capital Reserve Fund **Second Quarter Ended December 31, 2009**

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ 2,750	\$ 4,759	173%	\$ 5,500	\$ 12,547	228%	\$ 11,000		(11,000)	0.0%
Debt proceeds	875,000	-	-	1,750,000	-	-	3,500,000		(3,500,000)	0.0%
Transfers	-	-	-	-	-	-	-		-	#DIV/0!
Total revenue	877,750	4,759	1%	1,755,500	12,547	1%	3,511,000	-	(3,511,000)	0.0%
Expenditures										
Capital outlay	929,000	173,182	19%	1,858,000	250,263	13%	3,716,000		3,716,000	0.0%
Contingency	75,000	-	-	150,000	-	-	300,000		300,000	0.0%
Other requirements	175,558	-	-	351,116	-	-	702,233		702,233	0.0%
Total expenditures	1,179,558	173,182	15%	2,359,116	250,263	11%	4,718,233	-	4,718,233	0.0%
Revenue over (under) expenditures	(301,808)	(168,423)	-	(603,616)	(237,716)	-	(1,207,233)	-	1,207,233	0.0%
Beginning fund balance	905,425	1,071,144	118%	1,207,233	1,140,437	94%	1,207,233	1,140,437	(66,796)	94.5%
Ending fund balance	\$ 603,617	\$ 902,721	150%	\$ 603,617	\$ 902,721	150%	\$ -	\$ 1,140,437	\$ 1,140,437	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Stormwater Utility Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Charges for services	\$ 394,490	\$ 451,410	114%	\$ 788,980	\$ 827,508	105%	\$ 1,577,960		\$ (1,577,960)	0.0%
Interest	438	499	114%	876	1,454	166%	1,750		(1,750)	0.0%
Miscellaneous	875	-	-	1,750	-	-	3,500		(3,500)	0.0%
Total revenue	395,803	451,909	114%	791,606	828,962	105%	1,583,210	-	(1,583,210)	0.0%
Expenditures										
Personal services	104,875	96,467	92%	209,750	197,316	94%	419,500		419,500	0.0%
Materials and services	196,823	179,805	91%	393,646	340,325	86%	787,293		787,293	0.0%
Capital outlay	2,500	-	-	5,000	-	-	10,000		10,000	0.0%
Transfers	129,482	114,823	89%	258,964	218,601	84%	517,928		517,928	0.0%
Contingency	16,622	-	-	33,244	-	-	66,489		66,489	0.0%
Total expenditures	450,302	391,095	87%	900,604	756,242	84%	1,801,210	-	1,801,210	0.0%
Revenue over (under) expenditures	(54,499)	60,814	-112%	(108,998)	72,720	-67%	(218,000)	-	218,000	0.0%
Beginning fund balance	163,501	522,056	319%	218,000	510,150	234%	218,000	510,150	292,150	234.0%
Ending fund balance	\$ 109,002	\$ 582,870	535%	\$ 109,002	\$ 582,870	535%	\$ -	\$ 510,150	\$ 510,150	#DIV/0!

Prepared by Andy Parks
2/23/10
Draft for Discussion Purposes
Unaudited

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Stormwater SDC Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
System development charges	\$ 3,750	\$ 1,138	30%	\$ 7,500	\$ 1,138	15%	\$ 15,000		\$ (15,000)	0.0%
Interest	500	719	144%	1,000	1,800	180%	2,000		(2,000)	0.0%
Total revenue	4,250	1,857	44%	8,500	2,938	35%	17,000	-	(17,000)	0.0%
Expenditures										
Capital outlay	-	25,515	#####	-	25,515	#####	-		-	#DIV/0!
Contingency	54,400	-	-	108,800	-	-	217,600		217,600	0.0%
Total expenditures	54,400	25,515	47%	108,800	25,515	23%	217,600	-	217,600	0.0%
Revenue over (under) expenditures	(50,150)	(23,658)	-	(100,300)	(22,577)	-	(200,600)	-	200,600	0.0%
Beginning fund balance	150,450	372,639	248%	200,600	371,558	185%	200,600	371,558	170,958	185.2%
Ending fund balance	\$ 100,300	\$ 348,981	348%	\$ 100,300	\$ 348,981	348%	\$ -	\$ 371,558	\$ 371,558	#DIV/0!

City of Milwaukie, Oregon
Financial Report
Budget-Actual

Stormwater Capital Reserve Fund **Second Quarter Ended December 31, 2009**

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 1,812,500	\$ -	-	\$ 3,625,000	\$ -	-	\$ 7,250,000		\$ (7,250,000)	0.0%
Interest	250	281	112%	500	720	144%	1,000		(1,000)	0.0%
Transfers	20,182	-	-	40,364	-	-	80,727		(80,727)	0.0%
Total revenue	1,832,932	281	0%	3,665,864	720	0%	7,331,727	-	(7,331,727)	0.0%
Expenditures										
Capital outlay	1,850,000	-	-	3,700,000	-	-	7,400,000		7,400,000	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Other requirements	19,482	-	-	38,964	-	-	77,927		77,927	0.0%
Total expenditures	1,869,482	-	-	3,738,964	-	-	7,477,927	-	7,477,927	0.0%
Revenue over (under) expenditures	(36,550)	281	-1%	(73,100)	720	-1%	(146,200)	-	146,200	0.0%
Beginning fund balance	109,650	84,253	77%	146,200	83,814	57%	146,200	83,814	(62,386)	57.3%
Ending fund balance	\$ 73,100	\$ 84,534	116%	\$ 73,100	\$ 84,534	116%	\$ -	\$ 83,814	\$ 83,814	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Community Development Administration Internal Services Fund Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 26,767	\$ 48,293	180%	\$ 53,534	\$ 69,091	129%	\$ 107,069		\$ (107,069)	0.0%
Interest	-	316	#####	-	707	#####	-		-	#DIV/0!
Transfers	371,172	371,408	100%	742,344	742,816	100%	1,484,689		(1,484,689)	0.0%
Total revenue	397,939	420,017	106%	795,878	812,614	102%	1,591,758	-	(1,591,758)	0.0%
Expenditures										
Community Development Administration										
Personal services	163,082	164,448	101%	326,164	316,339	97%	652,327		652,327	0.0%
Materials and services	106,539	75,352	71%	213,078	181,004	85%	426,154		426,154	0.0%
Transfers	6,250	886	14%	12,500	886	7%	25,000		25,000	0.0%
Operations										
Personal services	90,303	92,783	103%	180,606	180,362	100%	361,211		361,211	0.0%
Materials and services	37,766	35,166	93%	75,532	69,760	92%	151,065		151,065	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	403,940	368,635	91%	807,880	748,351	93%	1,615,757	-	1,615,757	0.0%
Revenue over (under) expenditures	(6,001)	51,382	-856%	(12,002)	64,263	-535%	(23,999)	-	23,999	0.0%
Beginning fund balance	17,998	135,422	752%	23,999	122,541	511%	23,999	122,541	98,542	510.6%
Ending fund balance	\$ 11,997	\$ 186,804	1557%	\$ 11,997	\$ 186,804	1557%	\$ -	\$ 122,541	\$ 122,541	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Engineering Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest/miscellaneous	\$ -	\$ 696	#####	\$ -	\$ 1,487	#####	\$ -		\$ -	#DIV/0!
Transfers	196,758	166,695	85%	393,516	333,390	85%	787,033		(787,033)	0.0%
Total revenue	196,758	167,391	85%	393,516	334,877	85%	787,033	-	(787,033)	0.0%
Expenditures										
Personal services	145,355	138,275	95%	290,710	270,158	93%	581,420		581,420	0.0%
Materials and services	63,903	63,343	99%	127,806	122,673	96%	255,613		255,613	0.0%
Capital outlay	6,250	7,900	126%	12,500	23,523	188%	25,000		25,000	0.0%
Total expenditures	215,508	209,518	97%	431,016	416,354	97%	862,033	-	862,033	0.0%
Revenue over (under) expenditures	(18,750)	(42,127)	-	(37,500)	(81,477)	-	(75,000)	-	75,000	0.0%
Beginning fund balance	56,250	(17,683)	-	75,000	21,667	29%	75,000	21,667	(53,333)	28.9%
Ending fund balance	\$ 37,500	\$ (59,810)	-	\$ 37,500	\$ (59,810)	-	\$ -	\$ 21,667	\$ 21,667	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Fleet Services Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 128,750	\$ 176,262	-	\$ 257,500	\$ 307,620	-	\$ 515,000		\$ (515,000)	0.0%
Miscellaneous	-	-	-	-	-	-	-		-	#DIV/0!
Intergovernmental charges	308,299	308,253	100%	616,598	616,506	100%	1,233,196		(1,233,196)	0.0%
Transfers	-	-	-	-	-	-	-		-	#DIV/0!
Interest	125	467	374%	250	1,042	417%	500		(500)	0.0%
Total revenue	437,174	484,982	111%	874,348	925,168	106%	1,748,696	-	(1,748,696)	0.0%
Expenditures										
Personal services	135,601	120,386	89%	271,202	236,334	87%	542,403		542,403	0.0%
Materials and services	237,010	251,048	106%	474,020	459,155	97%	948,041		948,041	0.0%
Capital outlay	2,500	-	-	5,000	-	-	10,000		10,000	0.0%
Transfers	63,969	63,968	100%	127,938	127,937	100%	255,875		255,875	0.0%
Total expenditures	439,080	435,402	99%	878,160	823,426	94%	1,756,319	-	1,756,319	0.0%
Revenue over (under) expenditures	(1,906)	49,580	#####	(3,812)	101,742	#####	(7,623)	-	7,623	0.0%
Beginning fund balance	5,717	212,698	3720%	7,623	160,536	2106%	7,623	160,536	152,913	2105.9%
Ending fund balance	\$ 3,811	\$ 262,278	6882%	\$ 3,811	\$ 262,278	6882%	\$ -	\$ 160,536	\$ 160,536	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Fleet Capital and Reserve Fund

Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental charges	\$ 129,049	\$ 129,049	100%	\$ 258,098	\$ 258,098	100%	\$ 516,196		\$ (516,196)	0.0%
Interest	4,375	4,430	101%	8,750	10,948	125%	17,500		(17,500)	0.0%
Total revenue	133,424	133,479	100%	266,848	269,046	101%	533,696	-	(533,696)	0.0%
Expenditures										
Capital outlay	90,000	106,466	118%	180,000	179,035	99%	360,000		360,000	0.0%
Other requirements	443,424	-	-	886,848	-	-	1,773,696		1,773,696	0.0%
Total expenditures	90,000	106,466	118%	180,000	179,035	99%	2,133,696	-	2,133,696	0.0%
Revenue over (under) expenditures	43,424	27,013	62%	86,848	90,011	104%	(1,600,000)	-	1,600,000	0.0%
Beginning fund balance	1,643,424	2,154,710	131%	1,600,000	2,091,712	131%	1,600,000	2,091,712	491,712	130.7%
Ending fund balance	\$ 1,686,848	\$ 2,181,723	129%	\$ 1,686,848	\$ 2,181,723	129%	\$ -	\$ 2,091,712	\$ 2,091,712	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Facilities Maintenance Fund

Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Intergovernmental	\$ 10,000	\$ 14,236	142%	\$ 20,000	\$ 34,181	171%	\$ 40,000		\$ (40,000)	0.0%
Transfers - working capital	-	-	-	-	-	-	-		-	#DIV/0!
Intergovernmental charges	339,987	339,962	100%	679,974	679,924	100%	1,359,948		(1,359,948)	0.0%
Interest/miscellaneous	-	20,483	#####	-	23,248	#####	-		-	#DIV/0!
Total revenue	349,987	374,681	107%	699,974	737,353	105%	1,399,948		(1,399,948)	0.0%
Expenditures										
Personal services	52,019	52,878	102%	104,038	109,690	105%	208,076		208,076	0.0%
Materials and services	250,149	181,454	73%	500,298	293,415	59%	1,000,596		1,000,596	0.0%
Capital outlay	68,750	-	-	137,500	27,299	20%	275,000		275,000	0.0%
Debt service										
Principal	10,366	9,795	94%	20,732	19,590	94%	41,465		41,465	0.0%
Interest	4,112	4,683	114%	8,224	9,366	114%	16,447		16,447	0.0%
Transfers	45,841	45,841	100%	91,682	91,682	100%	183,364		183,364	0.0%
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	431,237	294,651	68%	862,474	551,042	64%	1,724,948	-	1,724,948	0.0%
Revenue over (under) expenditures	(81,250)	80,030	-98%	(162,500)	186,311	-115%	(325,000)	-	325,000	0.0%
Beginning fund balance	243,750	501,221	206%	325,000	394,940	122%	325,000	394,940	69,940	121.5%
Ending fund balance	\$ 162,500	\$ 581,251	358%	\$ 162,500	\$ 581,251	358%	\$ -	\$ 394,940	\$ 394,940	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Knutson Pioneer Cemetery Fund

Second Quarter Ended December 31, 2009

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Interest	\$ 88	\$ 87	99%	\$ 176	\$ 218	124%	\$ 350		\$ (350)	0.0%
Total revenue	88	87	99%	176	218	124%	350	-	(350)	0.0%
Expenditures										
Materials and services	750	-	-	1,500	-	-	3,000		3,000	0.0%
Contingency	7,968	-	-	15,936	-	-	31,870		31,870	0.0%
Total expenditures	8,718	-	-	17,436	-	-	34,870	-	34,870	0.0%
Revenue over (under) expenditures	(8,630)	87	-1%	(17,260)	218	-1%	(34,520)	-	34,520	0.0%
Beginning fund balance	25,890	38,037	147%	34,520	37,906	110%	34,520	37,906	3,386	109.8%
Ending fund balance	\$ 17,260	\$ 38,124	221%	\$ 17,260	\$ 38,124	221%	\$ -	\$ 37,906	\$ 37,906	#DIV/0!

City of Milwaukie, Oregon

Financial Report

Budget-Actual

Second Quarter Ended December 31, 2009

Library Endowment Fund

	Current Period			Year to Date			Annual	Annual	Projection	
	Budget	Actual	%	Budget	Actual	%	Budget	Projection	Variance	% of Budget
Revenue										
Interest	\$ 250	\$ 159	64%	\$ 500	\$ 365	73%	\$ 1,000		\$ 635	0.0%
Total revenue	250	159	64%	500	365	73%	1,000	-	635	0.0%
Expenditures										
Capital	40,250	-	-	80,500	-	-	161,000		161,000	0.0%
Transfer to ER&R - Operations	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	40,250	-	-	80,500	-	-	161,000	-	161,000	0.0%
Revenue over (under) expenditures	(40,000)	159	0%	(80,000)	365	0%	(160,000)	-	(160,365)	0.0%
Beginning fund balance	120,000	165,818	138%	160,000	165,612	104%	160,000	165,612	160,000	103.5%
Ending fund balance	\$ 80,000	\$ 165,977	207%	\$ 80,000	\$ 165,977	207%	\$ -	\$ 165,612	\$ (365)	#DIV/0!

City of Milwaukie, Oregon
Financial Report
Budget-Actual
Second Quarter Ended December 31, 2009

Forfeiture Fund

	Current Period			Year to Date			Annual Budget	Annual Projection	Variance	Projection % of Budget
	Budget	Actual	%	Budget	Actual	%				
Revenue										
Miscellaneous	\$ -	\$ 19	#####	\$ -	\$ 49	#####	\$ -		\$ -	#DIV/0!
Total revenue	-	19	#####	-	49	#####	-	-	-	#DIV/0!
Expenditures										
Materials and services	-	-	-	-	-	-	-		-	#DIV/0!
Contingency	-	-	-	-	-	-	-		-	#DIV/0!
Total expenditures	-	-	-	-	-	-	-	-	-	#DIV/0!
Revenue over (under) expenditures	-	19	#####	-	49	#####	-	-	-	#DIV/0!
Beginning fund balance	-	4,377	#####	-	4,347	#####	-	4,347	4,347	#DIV/0!
Ending fund balance	\$ -	\$ 4,396	#####	\$ -	\$ 4,396	#####	\$ -	\$ 4,347	\$ 4,347	#DIV/0!