CITY OF MUSKEGO

COMMON COUNCIL AGENDA

11/10/2026
6:00 PM
Muskego City Hall, W182 S8200 Racine Avenue
***AMENDED**

CALL TO ORDER

ROLL CALL

STATEMENT OF PUBLIC MEETING NOTICE

PUBLIC COMMENT City Residents and Taxpayers Only - Speakers will be limited to making comments related to all agenda items excluding closed session items relating to employment and labor issues. Comments will be limited to three minutes per speaker per agenda item. There will be no discussion by/with the Common Council during Public Comment. To speak during Public Comment at Common Council Meetings, please complete the Public Comment Registration Form. This form must be submitted to the City Clerk prior to the start of the meeting.

COMMUNICATIONS FROM THE MAYOR'S OFFICE

PUBLIC HEARING

To Consider the Adoption of the City of Muskego 2027 Budget
2027 Public Hearing Notice.pdf

CONSENT AGENDA

Voucher Approval

Vouchers - Total Sheet.pdf
Fund Total.pdf

Resolution # 74-2026 - F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) Bond Reduction #1
CCR2026.074-Bond Reduction-F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1).docx
Common Council - Kirkland Crossing Phase 1 Bond Reduction 1.docx
LOC1-KirklandMNP.pdf

Resolution #75-2026 - Peach Lane LLC (Twin Silos Subdivision) LOC Reduction #5
CCR2026.075-LOC Reduction- Peach Lane LLC (Twin Silos Subdivision).docx
Common Council - Twin Silos LOC Reduction 5.docx
LOC-TwinSilosMNP.pdf

CLOSED SESSION

Following conclusion of consideration of the above portion of its regularly scheduled agenda, the Common Council will meet to vote on a motion to convene in Closed Session for discussion/action relative to:

Discussion regarding status of No Cams Muskego, Inc, Citizens Defending Liberty, Donavan Haidinger v City of Muskego, City of Oconomowoc, City of New Berlin, Village of Mukwonago, City of Waukesha, City of Delafield, Village of Hartland, City of Brookfield, Village of Menomonee Falls, Village of Elm Grove, Village of Pewaukee, Waukesha County; (United States District Court, Eastern District of Wisconsin, Case No: 2:26-CV-01863-SCD) filed as a Waukesha County Circuit Court Action on September 9, 2026 and removed to Federal Court on October 7, 2026.

A Closed Session for the above stated matters is authorized pursuant to the provisions of Wis. Stats. § 19.85(1) (g), Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

Upon conclusion of the Closed Session, the Common Council will reconvene in Open Session to consider its public agenda, including motions to recommend approval or rejection of the above-listed deliberations or any of the public agenda items that have not been acted upon.

OPEN SESSION

NEW BUSINESS

Resolution #077-2026 - Approving 2027 Pay Increases for Non-Represented City Employees
CCR2026.077-Approving 2027 Pay Increases for Non-Represented City Employees.docx

Resolution #078-2026 - Approval of 2027 General Fund Operating Budget and Tax Levy
CCR2026.078-2027 City Budget.docx
CCR2026.078-Special Revenue Budget Attachment.pdf
Mayor's Proposed 2027 Budget - FINAL.pdf

Resolution #079-2026 - Approval of 2027 Capital Budget

CCR2026.079-Capital Budget.docx

Resolution #080-2026 - Approval of 2027 Sewer Utility Budget and Rates

CCR2026.080-Sewer Budget.docx
PH Sewer Utility Proposed 2027 Budget.pdf

Resolution #081-2026 - Approval of 2027 Water Utility Budget and Rates

CCR2026.081-Water Budget.docx
PH Water Utility Proposed 2027 Budget.pdf

Police Department Request for Temporary Authorization to Exceed Staffing Limits for Hiring/Academy Purposes

Resolution #076-2026 - Declining Acceptance of the 45-Acre Parcel and Associated Funding Under the Reformed Kenneth H. Pakulski Revocable Trust
CCR2026.076-Declining Acceptance of 45-Acre Parcel (Kenneth H. Pakulski REV Trust).docx
MUSKEGO - ASSIGNMENT OF MUNI BENEFICIARY INTERESTS AND WAIVER OF NOTICE.pdf

UNFINISHED BUSINESS

Ordinance # 1511 - An Ordinance to Create Chapter 178 of the Municipal Code of the City of Muskego (Electric Bicycles, Scooters, and Mobility Devices). Second Reading

ORD2023.1511-Electric Bicycles Scooters and Mobility Devices.docx

Ordinance # 1512 - An Ordinance to Amend Section 263-18 of the Municipal Code of the City of Muskego (Operation of Off-Highway Vehicles and Motorcycles). Second Reading

ORD2023.1512-Off-Highway Motorcycles Ordinance.docx

Ordinance # 1513 - An Ordinance to Amend Section 386-5 B. (1) - (Floodplain Zoning) of the City of Muskego Municipal Code to Incorporate a Recently Approved LOMR (Case No.: 26-05-0289P) Into the Code. Second Reading

ORD2026.1513-Floodplain Zoning - LOMR.docx

REVIEW OF COMMITTEE REPORTS

Tess Corners Volunteer Fire Department (TCVFD) 3rd Quarter 2026 Results

TCVFD Qtr 3 2026.pdf

UPDATES FROM ALDERMANIC LIAISONS *Muskego Senior Taxi - Alderperson Bryce*
Muskego Festival Committee - Mayor Petfalski
Muskego Historical Society - Alderperson Schroeder
Little Muskego Lake District - Alderperson Bellows
GFL Emerald Park Landfill Standing Committee - Alderperson Madden

ADJOURNMENT

NOTICE

IT IS POSSIBLE THAT MEMBERS OF AND POSSIBLY A QUORUM OF MEMBERS OF OTHER GOVERNMENTAL BODIES OF THE MUNICIPALITY MAY BE IN ATTENDANCE AT THE ABOVE-STATED MEETING TO GATHER INFORMATION; NO ACTION WILL BE TAKEN

BY ANY GOVERNMENTAL BODY AT THE ABOVE-STATED MEETING OTHER THAN THE GOVERNMENTAL BODY SPECIFICALLY REFERRED TO ABOVE IN THIS NOTICE.

ALSO, UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. FOR ADDITIONAL INFORMATION OR TO REQUEST THIS SERVICE, CONTACT MUSKEGO CITY HALL, (262) 679-4100.

CITY OF MUSKEGO -- OFFICIAL NOTICE OF PUBLIC HEARING

On November 10, 2026, the Common Council of the City of Muskego will meet in the Council Chambers of City Hall at 6:00 PM for the purpose of hearing any citizen on the proposed City Budget for 2027. A summary of the proposed budget is published herewith and the detailed budgets are available for inspection at City Hall, W182 S8200 Racine Avenue, Muskego, Wisconsin, Monday through Friday from 8:00 AM to 4:30 PM.

Jenny Mustapich, Finance Director/Treasurer

SUMMARY OF REVENUE AND EXPENSE

GENERAL AND DEBT SERVICE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027	% CHANGE (DECREASE)
TAXES	14,428,346	14,429,404	14,779,877 *	
INTERGOVERNMENTAL	3,107,544	3,125,417	3,045,378	
LICENSES AND PERMITS	753,815	753,830	752,525	
FINES, FORFEITURES AND PENALTIES	320,000	378,000	340,000	
PUBLIC CHARGES FOR SERVICES	731,546	605,616	733,210	
INTERGOVERNMENTAL CHARGES FOR SERV	270,000	270,000	317,000	
MISCELLANEOUS	851,061	1,401,471	1,123,185	
INTERDEPARTMENTAL CHARGES FOR SERV	193,643	136,450	142,750	
TOTAL REVENUES	$ 20,655,954	$ 21,100,188	$ 21,233,925	2.80%
GENERAL GOVERNMENT	2,456,333	2,430,699	2,568,845	
PUBLIC SAFETY	9,619,247	8,938,970	10,034,320	
HEALTH AND SANITATION	3,831	4,038	4,039	
PUBLIC WORKS	3,405,198	3,422,854	3,560,694	
EDUCATION & RECREATION	2,244,168	2,105,395	2,396,912	
CONSERVATION AND DEVELOPMENT	268,876	273,676	277,802	
CAPITAL OUTLAY	698,300	698,300	698,300	
UNCLASSIFIED	94,000	0	94,000	
DEBT SERVICE	2,491,259	2,490,259	2,984,490	
TOTAL EXPENDITURES	$ 21,281,213	$ 20,364,191	$ 22,619,402	6.29%
TRANSFERS FROM OTHER FUNDS/ADVANCES	827,320	1,053,839	1,485,477	
TRANSFERS TO OTHER FUNDS	(202,061)	(150,000)	(100,000)	
TOTAL OTHER FINANCING SOURCES/USES	$ 625,259	$ 903,839	$ 1,385,477	

***** Taxes Revenue includes $14,732,877 property tax levy which is 2.442% higher than 2026.

	ACTUAL 12/31/25	ESTIMATED 12/31/26	ESTIMATED 12/31/27
FUND BALANCES			
GENERAL FUND	$ 10,030,862	$ 11,240,617	$ 11,240,617
DEBT SERVICE TAX LEVY FUND	908,735	1,338,815	1,338,815
TOTAL FUND BALANCE	$ 10,939,597	$ 12,579,432	$ 12,579,432

SPECIAL REVENUE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027	% CHANGE (DECREASE)
Revenues				
General property taxes	$ 1,430,000	$ 1,444,180	$ 392,227	-72.57%
Intergovernmental revenues-				
State Computer Replacement &				
Operating grants	140,205	169,559	77,771	
Public charges for services	3,912,600	5,071,000	3,725,800	
Commercial revenues	274,026	303,523	581,663	
Total Revenues	$ 5,756,831	$ 6,988,262	$ 4,777,461	-17.01%
Expenditures	$ 2,914,635	$ 3,825,021	$ 3,650,195	25.24%
Excess of Revenues over (under) Expenditures	$ 2,842,196	$ 3,163,241	$ 1,127,266	
Other Financing Sources (Uses)				
Transfer to General Fund	-	-	-	
Transfer to Debt Service Fund	(328,320)	(424,608)	(273,533)	
Transfer to Capital Equipment Fund	(1,880,395)	(1,880,395)	(2,771,548)	
Transfer from General Fund	150,000	150,000	100,000	
Total Other Financing Sources (Uses)	$ (2,058,715)	$ (2,155,003)	$ (2,945,081)	-43.05%
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	783,481	1,008,238	(1,817,815)	
Fund Balances, Beginning of Period	9,133,925	9,133,925	10,142,163	
Fund Balance, End of Period	$ 9,917,406	$ 10,142,163	$ 8,324,348	-16.06%

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services.
For additional information or to request this service, contact Muskego City Hall, (262) 679-4100.

Council Date November 10, 2026

Total Vouchers All Funds

$ 1,081,210.91
Total Voucher Approval

Utility Vouchers (Approve Separately)

Water Vouchers	$ 400,983.53		
Water Wire Transfers			
Total Water		$ 400,983.53	
Sewer Vouchers	$ 268,761.52		
Sewer Wire Transfers			
Total Sewer		$ 268,761.52	
Net Total Utility Vouchers			$ 669,745.05

#1 - Utility Voucher Approval

Tax Vouchers - Refunds & Tax Settlements (Approve Separately)

Tax Vouchers	$ 0.00	
Tax Void Checks	(0)	
Total Tax Vouchers		$ -

#2 - Tax Voucher Approval

Total General Fund Vouchers (Approve Separately)

General Fund Vouchers	$ 411,465.86	
Total General Fund Vouchers		$ 411,465.86

#3 - General Voucher Approval

Wire transfers (Approve Separately):

Debt Service	$ 0.00
Payroll/Invoice Transmittals	$ 451,726.70

Report Criteria:
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.

Total GENERAL FUND:	376,159.91
Total PARK FUND:	9,500.00
Total RECYCLING/REFUSE FUND:	3,176.25
Total LANDFILL FUND:	3,511.98
Total LAND & OPEN SPACE CONSERV FUND:	4,710.30
Total STORM WATER MANAGEMENT FUND:	7,108.00
Total CAPITAL ACCTS:	4,119.78
Total SPECIAL DEPOSIT FUND:	3,179.64
Total SEWER FUND:	268,761.52
Total WATER FUND:	400,983.53
Grand Totals:	1,081,210.91

Dated: _____

Mayor: _____

City Council: _____

_____

_____

_____

_____

_____

City Recorder: _____

City Treasurer: _____

COMMON COUNCIL – CITY OF MUSKEGO
RESOLUTION #074-2026

APPROVAL OF BOND REDUCTION FOR
F STREET KIRKLAND 1 LLC (KIRKLAND CROSSING SUBDIVISION PHASE 1)

WHEREAS, F Street Kirkland 1 LLC entered into a Development Agreement with the City of Muskego for the Kirkland Crossing Subdivision Phase 1 development located off of Martin Drive; and

WHEREAS, The project is currently under construction; and

WHEREAS, F Street Kirkland 1 LLC has submitted a request for a reduction to its Bond based on construction work completed to date and approved by the Director of Public Works and Development; and

WHEREAS, The Director of Public Works and Development has recommended that the bond be reduced by $12,620,919.00, leaving a remaining balance of 1,700,220.81.

NOW, THEREFORE, BE IT RESOLVED That the Common Council of the City of Muskego, upon the recommendation of the Finance Committee, does hereby approve that the Bond for F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) be reduced by $12,620,919.00 leaving a remaining balance of $1,700,220.81.

DATED THIS 10TH DAY OF NOVEMBER 2026.

SPONSORED BY:

FINANCE COMMITTEE

This is to certify that this is a true and accurate copy of Resolution #074-2026, which was adopted by the Common Council of the City of Muskego.

Kerri Roller, City Clerk

11/26chc

the City of MUSKEGO

Reports and Presentations to Finance/Common Council

To: Finance/Common Council

From: **Scott Kroeger**

Department: **Public Works & Development**

Subject: **F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) Bond Reduction #1**

Date: **November 10, 2026**

Background Information: F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) is located off of Martin Drive. The developer is ready for a Bond reduction based on construction work performed. The recommendation is to reduce the bond from $12,620,919.00 to $1,700,220.81.

Key Issues for Consideration:

1. **F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) Bond Breakdown**

Recommendation for Action by Committee and/or Council: The Common Council approve the F Street Kirkland 1 LLC (Kirkland Crossing Subdivision Phase 1) Bond reduction from $12,620,919.00 to $1,700,220.81.

Date of Committee Action: November 10, 2026

Planned Date of Council Action (if required): November 10, 2026

Total $ Needed: $

Fiscal Note(s): N/A

$ Budgeted: N/A
Expenditure Account(s) to Be Used: #

(3/2019)

COST BREAKDOWN
Kirkland Crossing Development Phase 1
February 19, 2025

		Proposed Cost	LOC Red No.1	ADJ. BAL.
#1	ROAD CONSTRUCTION			
a.	Stone/Binder Lifts of Asphalt/Curb & Gutter	$ 855,545.00	$769,990.50	$ 85,554.50
b.	Final Lift of Asphalt (including final inlet adjustments)	$ 205,736.10		$ 205,736.10
c.	Recreational Trail or Sidewalk	$ 30,655.00		$ 30,655.00
d.	Other (Misc. Removals)	$ -		$ -
e.	Engineering Inspections (estimate only)	$ 120,112.97	$110,112.97	$ 10,000.00
		$ 1,212,049.07	$880,103.47	$ 331,945.60
#2	SITE GRADING/LANDSCAPING/RESTORATION			
a.	Erosion control	$ 57,689.20	$51,920.28	$ 5,768.92
b.	Site Grading	$ 787,231.20	$708,508.08	$ 78,723.12
c.	Landscaping (street trees, prairie)	$ 219,500.00	$71,677.29	$ 147,822.71
d.	Site Restoration (topsoil/seed or sod as required)	$ 518,066.70	$440,356.70	$ 77,710.00
e.	Clear and Grub Site/Building Demo	$ 247,000.00	$247,000.00	$ -
f.	Engineering Inspections (estimate only)	$ 201,243.58	$201,243.58	$ 0.00
		$ 2,030,730.68	$1,720,705.93	$ 310,024.75
#4	SANITARY SEWER SYSTEM			
a.	Mains & Manholes	$ 991,970.00	$892,773.00	$ 99,197.00
b.	Laterals	$ 232,407.00	$209,166.30	$ 23,240.70
c.	Pumping station & Generator	$ -		$ -
d.	Force main	$ -		$ -
e.	Grinder pumps &chamber-indiv dwelling	$ -		$ -
f.	Engineering Inspections (estimate only)	$ 134,681.47	$134,681.47	$ -
g.	Other (Cleaning By Contractor & TV by City)	$ -		$ -
		$ 1,359,058.47	$1,236,620.77	$ 122,437.70
#5	WATER MAIN SYSTEM			
a.	Mains, valves & manholes	$ 2,514,964.00	$2,263,467.60	$ 251,496.40
b.	Hydrants, valves & leads	$ 424,553.00	$382,097.70	$ 42,455.30
c.	Water services	$ 240,300.00	$216,270.00	$ 24,030.00
d.	Booster Station	$ 713,000.00	$534,851.10	$ 178,148.90
e.	Engineering Inspections (estimate only)	$ 428,209.87	$418,209.87	$ 10,000.00
f.	Other	$ 6,805.00	$6,805.00	$ -
		$ 4,327,831.87	$3,821,701.27	$ 506,130.60
#6	STORM SEWER SYSTEM			
a.	Mains & manholes	$ 854,284.00	$768,855.60	$ 85,428.40
b.	Inlets	$ 388,800.00	$349,920.00	$ 38,880.00
c.	Laterals + Sump Lines	$ 90,535.20	$81,481.68	$ 9,053.52
d.	Headwalls/discharge structures	$ 49,500.00	$44,550.00	$ 4,950.00
e.	Engineering Inspections (estimate only)	$ 152,143.11	$152,143.11	$ 0.00
f.	Other			$ -
		$ 1,535,262.31	$1,396,950.39	$ 138,311.92
#7	SPECIAL/MISC IMPROVEMENTS			
a.	Street lights (WE Energies Lights)	$ 10,000.00	$10,000.00	$ -
b.	Street signs	$ 2,500.00	$2,500.00	$ -
c.	Other- Retaining Wall			$ -
		$ 12,500.00	$12,500.00	$0.00
#8	FEES			
a.	City administration	$ 5,000.10	$4,500.00	$ 500.10
b.	Engineering Design and Admin and Testing	$ 5,000.00	$4,500.00	$ 500.00
c.	Engineering-As builts for underground (by City consultant)	$ 20,000.00	$18,000.00	$ 2,000.00
d.	Engineering- Survey & Grading As-builts	$ 10,000.00	$5,000.00	$ 5,000.00
e.	Legal			$ -
f.	Other			$ -
		$ 40,000.10	$32,000.00	$ 8,000.10
	TOTAL PROJECT ESTIMATE	$ 10,517,432.50	$9,100,581.83	$ 1,416,850.67
	120 % = LETTER OF CREDIT AMOUNT	$ 12,620,919.00	$ 10,920,698.20	$ 1,700,220.81 LOC Remaining
				$ 10,920,698.20 LOC Reduction with the 20%

COMMON COUNCIL – CITY OF MUSKEGO
RESOLUTION #075-2026

APPROVAL OF LETTER OF CREDIT REDUCTION FOR
PEACH LANE LLC (TWIN SILOS SUBDIVISION)

WHEREAS, Peach Lane LLC entered into a Developer's Agreement with the City to construct the Twin Silos Subdivision located off of Tess Corners Drive just south of Cornell Drive; and

WHEREAS, The construction work has now been completed to the satisfaction of the Director of Public Works and Development; therefore, Peach Lane LLC has submitted a request to close out its Letter of Credit; and

WHEREAS, The Director of Public Works and Development has recommended that the Letter of Credit be reduced by $101,755.62, leaving a remaining balance of $0.

NOW, THEREFORE, BE IT RESOLVED That the Common Council of the City of Muskego, upon the recommendation of the Finance Committee, hereby approves the reduction of the remaining Letter of Credit for Peach Lane LLC be reduced from $101,755.62 to $0.

DATED THIS 10TH DAY OF NOVEMBER 2026.

SPONSORED BY:

FINANCE COMMITTEE

This is to certify that this is a true and accurate copy of Resolution #075-2026, which was adopted by the Common Council of the City of Muskego.

Kerri Roller, City Clerk

11/26chc

Reports and Presentations to Finance/Common Council

To: Finance/Common Council

From: **Scott Kroeger**

Department: **Public Works & Development**

Subject: **Peach Lane LLC (Twin Silos Subdivision) LOC Reduction #5**

Date: **November 10, 2026**

Background Information: Peach Lane LLC (Twin Silos Subdivision) is located off of Tess Corners Drive just south of Cornell Drive. The developer is ready to close the Letter of Credit (LOC) due to construction work being completed. The LOC would be reduced from $101,755.62 to $0.

Key Issues for Consideration:

1. **Peach Lane LLC (Twin Silos Subdivision) LOC Breakdown**

Recommendation for Action by Committee and/or Council: The Common Council approve the Peach Lane LLC (Twin Silos Subdivision) LOC reduction from $101,755.62 to $0.

Date of Committee Action: November 10, 2026

Planned Date of Council Action (if required): November 10, 2026

Total $ Needed: $

Fiscal Note(s): N/A

$ Budgeted: N/A
Expenditure Account(s) to Be Used: #

(3/2019)

COST BREAKDOWN
Twin Silos
July 25, 2025

		Proposed Cost	LOC Red No.1	LOC Red No.2	LOC Red No.3	LOC Red No.4	LOC Red No.5	ADJ. BAL.
#1	ROAD CONSTRUCTION							
a.	Stone/Binder Lifts of Asphalt/Curb & Gutter	$ 149,711.90		$87,159.00	$62,552.90			$ (0.00)
b.	Final Lift of Asphalt (including final inlet adjustments)	$ 39,796.35					$39,796.35	$ -
c.	Recreational Trail or Sidewalk	$ 9,486.40			$9,486.40			$ -
d.	Other (Misc. Removals)	$ -						$ -
e.	Engineering Inspections (estimate only)	$ 21,889.41			$16,889.41		$5,000.00	$ 0.00
		$ 220,884.06	$0.00	$87,159.00	$88,928.71	$0.00	$44,796.35	$ 0.00
#2	SITE GRADING/LANDSCAPING/RESTORATION							
a.	Erosion control	$ 36,588.00	$11,373.00			$25,215.00		$ -
b.	Site Grading	$ 131,709.60	$49,400.00	$56,545.00	$7,116.60	$8,648.00	$10,000.00	$ -
c.	Landscaping (street trees, prairie)							$ -
d.	Site Restoration (topsoil/seed or sod as required)	$ 79,263.00	$4,500.00		$7,830.00	$56,933.00	$10,000.00	$ -
e.	Clear and Grub Site	$ 34,007.50	$34,007.50					$ -
f.	Engineering Inspections (estimate only)	$ 30,972.49			$15,972.49	$10,000.00	$5,000.00	$ 0.00
		$ 312,540.59	$99,280.50	$56,545.00	$30,919.09	$100,796.00	$25,000.00	$ 0.00
#4	SANITARY SEWER SYSTEM							
a.	Mains & Manholes	$ 220,708.00		$200,708.00	$20,000.00			$ -
b.	Laterals	$ 63,525.00		$63,525.00				$ -
c.	Pumping station & Generator	$ -						$ -
d.	Force main							$ -
e.	Grinder pumps &chamber-indiv dwelling	$ -						$ -
f.	Engineering Inspections (estimate only)	$ 31,265.63		$ 21,265.63	$ 10,000.00			$ -
g.	Other (Cleaning By Contractor & TV by City)	$ -						$ -
		$ 315,498.63	$0.00	$285,498.63	$30,000.00	$0.00	$0.00	$ -
#5	WATER MAIN SYSTEM							
a.	Mains, valves & manholes							
b.	Hydrants, valves & leads							
c.	Water services							
d.	Well & pumphouse							
e.	Engineering Inspections (estimate only)							
f.	Other							
		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
#6	STORM SEWER SYSTEM							
a.	Mains & manholes	$ 112,366.26		$102,366.26			$10,000.00	$ 0.00
b.	Inlets	$ -						$ -
c.	Laterals + Sump Lines	$ 30,888.00		$30,888.00				$ -
d.	Headwalls/discharge structures	$ -						$ -
e.	Engineering Inspections (estimate only)	$ 15,757.97		$10,757.97			$5,000.00	$ (0.00)
f.	Other							$ -
		$ 159,012.23	$0.00	$144,012.23	$0.00	$0.00	$15,000.00	$ (0.00)
#7	SPECIAL/MISC IMPROVEMENTS							
a.	Street lights (WE Energies Lights)	$ -						$ -
b.	Street signs							$ -
c.	Other- Retaining Wall							$ -
		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
#8	FEES							
a.	City administration							$ -
b.	Engineering Design and Admin and Testing	$ 5,000.32				$ 5,000.32		$ -
c.	Engineering-As builts for underground (by City consultant)	$ 10,000.00				$ 10,000.00		$ -
d.	Engineering- Survey & Grading As-builts	$ 10,000.00				$ 10,000.00		$ -
e.	Legal							$ -
f.	Other							$ -
		$ 25,000.32	$0.00	$0.00	$0.00	$25,000.32	$0.00	$ -
	TOTAL PROJECT ESTIMATE	$ 1,032,935.83	$ 99,280.50	$573,214.86	$149,847.80	$125,796.32	$84,796.35	$ 0.00
	120 % = LETTER OF CREDIT AMOUNT	$ 1,239,523.00	$ 119,136.60	$ 687,857.83	$ 179,817.36	$ 150,955.58	$ 101,755.62	$ 0.00 LOC Remaining
								$ 1,239,523.00 LOC Reduction with the 20%

COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #077-2026

APPROVING 2027 PAY INCREASES
FOR NON-REPRESENTED CITY EMPLOYEES

WHEREAS, the Common Council serves the residents of Muskego through the work of City employees who deliver the services residents rely on each day.

WHEREAS, competitive compensation helps the City retain experienced employees and attract qualified candidates to continue providing those services.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Muskego approves the following pay adjustments for all non-represented City employees.

1. MERIT INCREASE: Effective January 1, 2027, each non-represented City employee is eligible for a merit increase of up to 2% of base pay, based on individual performance.

2. COST-OF-LIVING ADJUSTMENT: Effective July 1, 2027, each non-represented City employee shall receive a 2% cost-of-living adjustment to the base rate of pay in effect immediately before the adjustment.

BE IT FURTHER RESOLVED that City staff shall implement these adjustments and update payroll records accordingly.

DATED THIS 10TH DAY OF NOVEMBER 2026.

CITY OF MUSKEGO

_____
Richard Petfalski Jr., Mayor

This is to certify that this is a true and accurate copy of Resolution #077-2026, which was adopted by the Common Council of the City of Muskego.

_____
Kerri Roller, City Clerk

11/26cc

AMENDED
COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #078-2026

APPROVAL OF 2027 GENERAL FUND OPERATING BUDGET AND TAX LEVY

BE IT RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby appropriate out of the receipts of the City of Muskego for the year 2026 including monies received from the General Property Tax Levy, to the various funds and purposes set up in the budget presented herewith for the purposes therein stated, the following amounts:

SUMMARY OF REVENUE AND EXPENSE

GENERAL AND DEBT SERVICE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027
TAXES	$ 14,428,346 *	$14,429,404	$ 14,779,877*
INTERGOVERNMENTAL	3,107,544	3,125,417	3,045,378
LICENSES AND PERMITS	753,815	753,830	752,525
FINES, FORFEITURES AND PENALTIES	320,000	378,000	340,000
PUBLIC CHARGES FOR SERVICES	731,546	605,616	733,210
INTERGOVERNMENTAL CHRGS FOR SERV	270,000	270,000	317,000
MISCELLANEOUS	851,061	1,401,471	1,120,185
INTERDEPARTMENTAL CHRGS FOR SERV	193,643	136,450	142,750
TOTAL REVENUES	$20,655,954	$21,100,188	$ 21,230,925
GENERAL GOVERNMENT	$2,456,333	$2,430,699	$2,568,845
PUBLIC SAFETY	9,619,247	8,938,970	10,034,320
HEALTH AND SANITATION	3,831	4,038	4,039
PUBLIC WORKS	3,405,198	3,422,854	3,560,694
EDUCATION AND RECREATION	2,244,168	2,105,395	2,396,912
CONSERVATION AND DEVELOPMENT	268,876	273,676	277,802
CAPITAL OUTLAY	698,300	698,300	698,300
UNCLASSIFIED	94,000	-	94,000
DEBT SERVICE	2,491,259	2,490,259	2,984,490
TOTAL EXPENDITURES	$21,281,213	$20,364,191	$ 22,619,402
TRANSFERS FROM OTHER FUNDS/ADVANCES	827,320	1,053,839	1,485,477
TRANSFERS TO OTHER FUNDS	(202,061)	(150,000)	(100,000)
TOTAL OTHER FINANCING SOURCES/USES	$ 625,259	$ 903,839	$ 1,385,477

*Taxes Revenue includes $14,732,877 property tax levy, which is 2.442% higher than 2026.

	ACTUAL 12/31/25	ESTIMATED 12/31/26	BUDGET 12/31/27
FUND BALANCES			
GENERAL FUND	$ 10,030,862	$ 11,240,617	$ 11,240,617
DEBT SERVICE TAX LEVY FUND	908,735	1,338,814	1,338,814
TOTAL FUND BALANCE	$ 10,939,597	$ 12,579,432	$ 12,579,432

BE IT FURTHER RESOLVED that the Special Revenue Funds budget for 2027 as attached is hereby approved.

BE IT FURTHER RESOLVED that there is hereby levied a tax of $14,732,877 on all taxable property within the City of Muskego as returned by the City Assessor in the year 2026 for the uses and purposes set forth in the 2027 Budget.

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to spread this tax on the current tax roll of the City of Muskego.

DATED THIS 10th DAY OF NOVEMBER 2026.

SPONSORED BY:

COMMON COUNCIL

This is to certify that this is a true and accurate copy of Resolution #078-2026, which was adopted by the Common Council of the City of Muskego.

_____
City Clerk

11/9jam

SPECIAL REVENUE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027	% CHANGE (DECREASE)
Revenues				
General property taxes	$ 1,430,000	$ 1,444,180	$ 392,227	-72.57%
Intergovernmental revenues-				
State Computer Replacement &				
Operating grants	140,205	169,559	77,771	
Public charges for services	3,912,600	5,071,000	3,719,300	
Commercial revenues	274,026	303,523	596,663	
Total Revenues	$ 5,756,831	$ 6,988,262	$ 4,785,961	-16.86%
Expenditures	$ 2,914,635	$ 3,825,021	$ 3,655,113	25.41%
Excess of Revenues over (under) Expenditures	$ 2,842,196	$ 3,163,241	$ 1,130,848	
Other Financing Sources (Uses)				
Transfer to General Fund	-	-	-	
Transfer to Debt Service Fund	(328,320)	(424,608)	(273,533)	
Transfer to Capital Equipment Fund	(1,880,395)	(1,880,395)	(2,771,548)	
Transfer from General Fund	150,000	150,000	100,000	
Total Other Financing Sources (Uses)	$ (2,058,715)	$ (2,155,003)	$ (2,945,081)	-43.05%
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	783,481	1,008,238	(1,814,233)	
Fund Balances, Beginning of Period	9,133,925	9,133,925	10,142,163	
Fund Balance, End of Period	$ 9,917,406	$ 10,142,163	$ 8,327,930	-16.03%

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services.
For additional information or to request this service, contact Muskego City Hall, (262) 679-4100.

the City of
MUSKEGO

MAYOR'S PROPOSED 2027 BUDGET

Presented September 8, 2026
Revised October 27, 2026

W182 S8200 Racine Avenue, Muskego, WI 53150
Waukesha County, Wisconsin
(262) 679-4100

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Budget Revision Note

The proposed 2027 budget was originally presented on September 8, 2026. This revised version incorporates updated state aid estimates and other financial information received since the initial presentation. These adjustments are reflected in the budget provided for the November 10, 2026, public hearing.

SECTION 1

MAYOR'S SUMMARY COMMENTS

MAYOR'S 2027 PROPOSED BUDGET

Summary Comments

State-imposed property tax levy limits, which are largely tied to net new construction, continue to require difficult budgeting decisions. This year is no exception. Balancing the budget with only 0.542%, or $78,403, in additional levy capacity from net new construction—while inflation increased by approximately 3.4% during the 12 months ending July 31, 2026—requires us to closely evaluate the services we provide and how we fund them.

As Muskego continues to grow, we must ensure that our investment in city services keeps pace with the needs of the community. Those services are provided largely through the dedication and expertise of our hardworking employees. We must continue finding ways to retain our experienced staff while recruiting the best possible candidates for open positions.

This budget prioritizes those goals so Muskego can remain a great community in which to live, work, and raise a family. At the same time, we recognize that every tax dollar comes from our hardworking residents and must be spent responsibly.

Based on the goals outlined below, the department heads and I have prepared a balanced budget. Muskego is again expected to maintain one of the lowest municipal property tax rates in Waukesha County. The final tax rate will be established after the Board of Review completes its assessment hearings, but we anticipate a significant reduction from last year's rate of $2.65 per $1,000 of assessed value.

2027 Budget Goals

- Maintain our low municipal property tax rate.
- Apply net new construction growth as permitted under the state levy limit.
- Maintain the City's strong Aa1 bond rating.
- Limit the use of one-time funding sources.
- Recognize and retain the expertise of our employees through competitive compensation and benefits.
- Comply with the City's General Fund balance policy.

Budget Process

This evening, the Committee of the Whole received the proposed 2027 budget for its initial review. We will continue researching potential adjustments as we move through the process.

Our goal is to hold the public hearing and adopt the final budget on November 10. If Council members have questions regarding specific line items, I encourage them to contact the appropriate department head or me in advance. Doing so will help ensure that we understand the question and can provide the precise information requested.

If the November 3 public safety referendum is approved by voters, a modified 2027 budget will be presented to the Common Council for review and approval. That revised budget will incorporate the staffing, equipment, and other investments identified in the City's public safety plan. Because the outcome of the referendum is not yet known, the budget currently presented does not include significant changes to public safety staffing or services.

Significant Changes from 2026 to 2027

Revenues

The proposed 2027 General Fund revenue budget reflects increases in interest income and a property tax levy increase of $229,554, which is within the state levy limit. This budget reflects no increase in shared revenue.

The additional revenue will help offset increased expenditures caused primarily by inflation, employee compensation adjustments, merit increases, and rising employee health insurance premiums.

Net new construction decreased from approximately 1.17% last year to 0.542% this year. The City of Muskego's total equalized and assessed values have not yet been finalized because the Board of Review remains in session; however, the City's total equalized value is anticipated to be approximately $5.9 billion. This is an increase from $3.3 Billion in 2020.

Expenditures

The proposed 2027 General Fund expenditure budget is balanced with the proposed revenue budget. It represents an increase of approximately 2.6%, not including debt service or about $553,254, over the 2026 budget.

To recognize and retain the expertise of our employees, the budget recommends a 2% cost-of-living adjustment for non-represented employees in January, followed by an additional 2% adjustment in July. The Police Union agreement is currently being negotiated.

In addition, to help balance this year's budget, we reviewed historical spending across numerous categories and made targeted reductions to individual line items. Those adjustments reduced the proposed budget by approximately $356,000.

Road Program

The 2026 budget included a significant change in how the City funds road reconstruction. To address the condition of our aging road infrastructure, we reduced the road reconstruction funding within the operating budget by 50% and established a new Capital Improvement Plan. Through $5 million in borrowing every two years, the City created an annual road reconstruction program of approximately $2.875 million.

This approach allows us to address failing roads decades sooner than we could under the previous funding model. It spreads the cost over the useful life of the roads, meaning future residents who benefit from these improvements will help pay for them during the 15-year debt repayment period.

Larger road projects also provide the City with a substantial bidding advantage. Last year, bids came in more than 20% below estimates, in part because of the increased project volume. Using long-term borrowing for major capital improvements is a common practice among municipalities.

To help absorb this year's significant health insurance increase, I have removed the remaining road reconstruction funding from the operating budget. The City will still maintain an annual road reconstruction program of approximately $2.5 million through the Capital Improvement Plan. Routine maintenance—including crack filling and other annual maintenance activities—is funded separately and will continue.

Health Insurance

As anticipated, the City's health insurance renewal increased significantly. Premiums are set to rise by 25%, or $464,693.98, over last year's rates. Although this is less than the potential 50% increase we had been warned to expect, it remains a substantial expense.

Our insurance consultant, Cottingham & Butler, will meet with us to discuss other options moving forward. The proposed budget includes the full premium increase and remains balanced.

Mayor Rick Petfalski

SECTION 2

PUBLIC HEARING NOTICE

CITY OF MUSKEGO -- OFFICIAL NOTICE OF PUBLIC HEARING

On November 10, 2026, the Common Council of the City of Muskego will meet in the Council Chambers of City Hall at 6:00 PM for the purpose of hearing any citizen on the proposed City Budget for 2027. A summary of the proposed budget is published herewith and the detailed budgets are available for inspection at City Hall, W182 S8200 Racine Avenue, Muskego, Wisconsin, Monday through Friday from 8:00 AM to 4:30 PM.

Jenny Mustapich, Finance Director/Treasurer

SUMMARY OF REVENUE AND EXPENSE

GENERAL AND DEBT SERVICE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027	% CHANGE (DECREASE)
TAXES	14,428,346	14,429,404	14,779,877 *	
INTERGOVERNMENTAL	3,107,544	3,125,417	3,045,378	
LICENSES AND PERMITS	753,815	753,830	752,525	
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MISCELLANEOUS	851,061	1,401,471	1,123,185	
INTERDEPARTMENTAL CHARGES FOR SERV	193,643	136,450	142,750	
TOTAL REVENUES	$ 20,655,954	$ 21,100,188	$ 21,233,925	2.80%
GENERAL GOVERNMENT	2,456,333	2,430,699	2,568,845	
PUBLIC SAFETY	9,619,247	8,938,970	10,034,320	
HEALTH AND SANITATION	3,831	4,038	4,039	
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***** Taxes Revenue includes $14,732,877 property tax levy which is 2.442% higher than 2026.

	ACTUAL 12/31/25	ESTIMATED 12/31/26	ESTIMATED 12/31/27
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GENERAL FUND	$ 10,030,862	$ 11,240,617	$ 11,240,617
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TOTAL FUND BALANCE	$ 10,939,597	$ 12,579,432	$ 12,579,432

SPECIAL REVENUE FUNDS	BUDGET 2026	ESTIMATED 12/31/26	BUDGET 2027	% CHANGE (DECREASE)
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Total Revenues	$ 5,756,831	$ 6,988,262	$ 4,777,461	-17.01%
Expenditures	$ 2,914,635	$ 3,825,021	$ 3,650,195	25.24%
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Other Financing Sources (Uses)				
Transfer to General Fund	-	-	-	
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For additional information or to request this service, contact Muskego City Hall, (262) 679-4100.

SECTION 3

PROPOSED
2027
REVENUE BUDGET

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2027 BUDGET

November 4, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
TAXES:														
100.09.80.00.4001	GENERAL PROPERTY TAXES	$11,388,679	$11,538,373	$11,761,300	$11,975,038	$12,141,621	$12,141,621	$12,141,620	$12,141,621	$12,371,175	$12,371,175	$229,554	1.89%	$0
100.09.80.00.4002	OVERRUN	$1	($1)	$1	$1	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.09.80.00.4005	PAYMENT IN LIEU OF TAXES	$34,616	$34,616	$34,707	$34,707	$34,725	$34,725	$32,251	$35,000	$35,000	$35,000	$275	0.79%	$0
100.09.80.00.4006	PYMT IN LIEU OF TAXES-CONSERV	$12,666	$11,875	$11,868	$11,737	$12,000	$12,000	$12,783	$12,783	$12,000	$12,000	$0	0.00%	$0
100.09.80.00.4007	INTEREST-DELQ PERS PROPERTY	$300	$106	$4	$19	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.09.80.00.4008	TAXES/INTEREST & PENALTY	$540	$199	$205	$0	$0	$0	$46	$0	$0	$0	$0	#DIV/0!	$0
TAXES Total		**$11,436,801**	**$11,585,167**	**$11,808,084**	**$12,021,502**	**$12,188,346**	**$12,188,346**	**$12,186,700**	**$12,189,404**	**$12,418,175**	**$12,418,175**	**$229,829**	**1.89%**	**$0**
INTERGOVERNMENTAL:														
100.02.20.01.4127	PUBLIC SAFETY	$11,031	$5,417	$5,835	$18,773	$2,500	$2,500	($1,620)	$2,500	$3,000	$3,000	$500	20.00%	$0
100.02.20.01.4128	WATER PATROL	$11,383	$5,468	$9,711	$15,275	$9,700	$9,700	$633	$9,700	$10,000	$10,000	$300	3.09%	$0
100.02.20.01.4702	MISC REIMBURSEMENT/DONATIONS	$34,119	$31,674	$54,681	$3,161	$500	$500	$6,397	$4,000	$3,000	$3,000	$2,500	500.00%	$0
100.02.21.00.4124	FIRE INSURANCE TAX	$137,265	$155,481	$177,969	$193,307	$195,000	$195,000	$209,041	$209,041	$205,000	$205,000	$10,000	5.13%	$0
100.04.51.01.4132	TRANSPORTATION-HWAY ALLOTMENT	$1,387,778	$1,449,450	$1,411,325	$1,538,129	$1,412,581	$1,412,581	$1,055,186	$1,411,747	$1,286,780	$1,286,780	($125,802)	-8.91%	$0
100.05.71.00.4140	LIBRARY GRANTS REVENUE	$3,153	$3,000	$10,310	$4,335	$0	$0	$450	$4,635	$0	$0	$0	#DIV/0!	$0
100.05.71.00.4150	LIBRARY - SYSTEM, ETC	$144,178	$157,217	$190,669	$203,054	$228,222	$228,222	$115,994	$228,222	$245,924	$245,924	$17,702	7.76%	$0
100.05.71.00.4552	LIBRARY FRIENDS REVENUE	$7,176	$5,303	$6,751	$8,300	$5,000	$5,000	$1,725	$1,800	$1,000	$1,000	($4,000)	-80.00%	$0
100.09.80.00.4120	PERSONAL PROPERTY AID	$45,191	$45,191	$45,191	$86,905	$86,905	$86,905	$86,905	$86,905	$103,447	$103,447	$16,542	19.03%	$0
100.09.80.00.4121	STATE SHARED REVENUES	$432,839	$432,689	$1,034,354	$1,061,082	$1,093,874	$1,093,874	$164,081	$1,093,874	$1,114,236	$1,114,236	$20,361	1.86%	$0
100.09.80.00.4122	ST AID EXMPT COMPUTER REPLACE	$13,261	$13,261	$13,261	$13,261	$13,261	$13,261	$13,261	$13,261	$13,261	$13,261	$0	0.00%	$0
100.09.80.00.4123	PER CAPITA TAXES-PUBLIC SAFETY	$10,632	$9,934	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.09.80.00.4124	STATE VIDEO SERVICE AID	$59,731	$59,731	$59,731	$59,731	$60,000	$60,000	$59,731	$59,731	$59,731	$59,731	($269)	-0.45%	$0
INTERGOVERNMENTAL REVENUE Total		**$2,297,737**	**$2,373,816**	**$3,019,789**	**$3,205,313**	**$3,107,544**	**$3,107,544**	**$1,711,783**	**$3,125,417**	**$3,045,378**	**$3,045,378**	**($62,166)**	**-2.00%**	**$0**
LICENSES AND PERMITS:														
100.01.02.00.4241	ALCOHOL LICENSES	$23,804	$25,882	$23,554	$32,142	$29,000	$29,000	$34,099	$34,000	$26,500	$26,500	($2,500)	-8.62%	$0
100.01.02.00.4242	PUBLIC AND SPECIAL GATHERING	$410	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.02.00.4243	PUBLICATIONS	$460	$80	$460	$970	$940	$940	$1,040	$1,050	$1,000	$1,000	$60	6.38%	$0
100.01.02.00.4244	BARTENDERS/OPERATORS	$9,636	$14,352	$9,696	$11,204	$9,200	$9,200	$9,375	$11,000	$9,200	$9,200	$0	0.00%	$0
100.01.02.00.4245	CIGARETTES	$1,600	$1,700	$1,600	$1,800	$1,700	$1,700	$1,715	$1,800	$1,600	$1,600	($100)	-5.88%	$0
100.01.02.00.4247	AMUSEMENT DEVICES	$1,810	$2,070	$1,968	$2,730	$2,500	$2,500	$2,955	$3,000	$2,000	$2,000	($500)	-20.00%	$0
100.01.02.00.4248	ARCHERY, TRAP & FIREARMS	$20	$20	$130	$255	$225	$225	$255	$255	$250	$250	$25	11.11%	$0
100.01.02.00.4250	JUNK LICENSES	$150	$150	$75	$75	$75	$75	$75	$75	$75	$75	$0	0.00%	$0
100.01.02.00.4251	DANCE HALL & OUTSIDE DANCE	$575	$745	$1,002	$915	$800	$800	$1,110	$1,125	$1,000	$1,000	$200	25.00%	$0
100.01.02.00.4254	PEDDLER, SOLICITOR & TRANSIENT	$2,838	$3,541	$3,920	$3,530	$3,100	$3,100	$2,835	$3,000	$2,700	$2,700	($400)	-12.90%	$0
100.01.02.00.4260	SPECIAL EVENTS	$1,525	$1,220	$2,075	$1,850	$1,250	$1,250	$1,250	$2,200	$1,500	$1,500	$250	20.00%	$0
100.01.02.00.4261	SHORT-TERM RENTALS	$500	$500	$525	$1,750	$500	$500	$250	$1,750	$2,000	$2,000	$1,500	300.00%	$0
100.01.02.00.4262	LANDFILL AND REFUSE HAULING	$10,480	$11,360	$10,560	$11,120	$11,000	$11,000	$10,600	$10,750	$10,500	$10,500	($500)	-4.55%	$0
100.01.02.00.4263	FOOD TRUCKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.02.00.4264	TRAILERS & GOLF CARTS	$375	$650	$995	$1,100	$950	$950	$900	$950	$900	$900	($50)	-5.26%	$0
100.01.02.00.4265	FIREWORK PERMITS (IND & GROUP)	$4,245	$3,685	$3,335	$4,725	$4,650	$4,650	$5,025	$5,025	$4,750	$4,750	$100	2.15%	$0
100.01.02.00.4266	ALARM SYSTEMS PERMITS	$1,150	$750	$650	$475	$325	$325	$750	$750	$600	$600	$275	84.62%	$0
100.01.02.00.4268	RECORD CHECKS	$0	$276	$1,448	$6,381	$5,250	$5,250	$4,830	$5,650	$5,500	$5,500	$250	4.76%	$0
100.01.02.00.4279	EXPLOSIVE STORAGE LICENSE	$100	$50	$50	$50	$50	$50	$50	$50	$50	$50	$0	0.00%	$0
100.01.02.00.4304	STATEMENT OF PROPERTY STATUS	$4,513	$4,788	$4,375	$5,613	$5,000	$5,000	$9,185	$6,000	$5,000	$5,000	$0	0.00%	$0
100.01.02.00.4307	DOG LICENSE FEES	$4,014	$6,133	$1,898	$3,728	$4,500	$4,500	$6,038	$4,900	$4,500	$4,500	$0	0.00%	$0
100.01.06.00.4544	CABLE TV FRANCHISE FEES	$128,676	$124,173	$123,116	$110,694	$120,000	$120,000	$51,127	$105,000	$120,000	$120,000	$0	0.00%	$0
100.02.20.01.4305	DOG APPREHENSION	$330	$310	$475	$422	$300	$300	$330	$500	$400	$400	$100	33.33%	$0
100.02.25.00.4250	BUILDING INSPECTION PERMITS	$735,897	$583,213	$406,629	$573,779	$550,000	$550,000	$420,622	$550,000	$550,000	$550,000	$0	0.00%	$0
100.02.25.00.4255	BUILDING	$0	$0	$0	$120	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.25.00.4277	DITCH/STREET INSP. FEE	$0	$0	$0	$240	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.25.00.4338	UTILITY REVIEW FEE	$0	$0	$0	$44	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.25.00.4329	BUILDING INSPECTION TAXABLE	$1,922	$1,199	$856	$755	$1,000	$1,000	$512	$1,000	$1,000	$1,000	$0	0.00%	$0

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2027 BUDGET

November 4, 2026

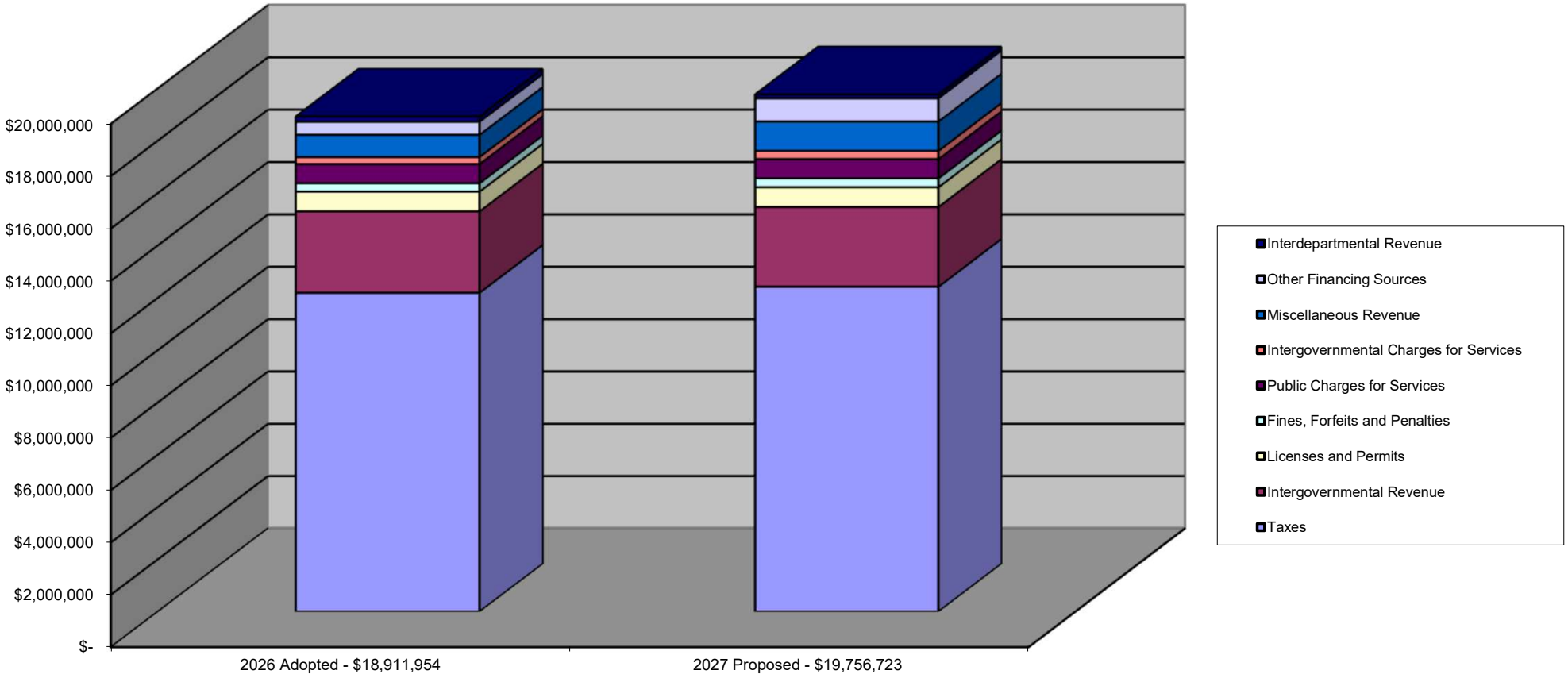
ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
LICENSES AND PERMITS (continued):														
100.05.72.02.4271	BEER PERMIT FEES (PARKS)	$600	$239	$324	$1,383	$0	$0	$50	$0	$0	$0	$0	#DIV/0!	$0
100.06.18.01.4260	EXTRACTIVE	$839	$1,822	$810	$2,029	$1,500	$1,500	$3,980	$4,000	$1,500	$1,500	$0	0.00%	$0
LICENSES AND PERMITS Total		**$936,468**	**$788,906**	**$600,527**	**$779,878**	**$753,815**	**$753,815**	**$568,958**	**$753,830**	**$752,525**	**$752,525**	**($1,290)**	**-0.17%**	**$0**
FINES, FORFEITS AND PENALTIES:														
100.01.08.00.4269	COURT FINES AND FORFEITURES	$302,426	$329,512	$383,167	$309,056	$320,000	$320,000	$255,801	$378,000	$340,000	$340,000	$20,000	6.25%	$0
FINES, FORFEITS AND PENALTIES Total		**$302,426**	**$329,512**	**$383,167**	**$309,056**	**$320,000**	**$320,000**	**$255,801**	**$378,000**	**$340,000**	**$340,000**	**$20,000**	**6.25%**	**$0**
PUBLIC CHARGES FOR SERVICES:														
100.01.06.00.4310	COPY FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.4311	VENDING MACHINE REVENUE	$179	$364	$541	$767	$750	$750	$349	$750	$750	$750	$0	0.00%	$0
100.01.06.00.4536	NSF FEES	$210	$210	$420	$1,170	$350	$350	$868	$1,300	$750	$750	$400	114.29%	$0
100.01.06.00.4541	JURY DUTY/ FEES REIMB	$30	$0	$0	$100	$0	$0	$144	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.4542	MISCELLANEOUS REIMBURSEMENT	$23,785	$57,651	$31,327	$33,667	$25,000	$25,000	$22,161	$25,000	$25,000	$25,000	$0	0.00%	$0
100.02.20.01.4333	MISCELLANEOUS CHGS - POLICE	$1,013	$677	$387	$385	$500	$500	$291	$500	$500	$500	$0	0.00%	$0
100.02.20.01.4334	SEIZED PROPERTY	$16	$1,451	$960	$17,590	$250	$250	$563	$600	$600	$600	$350	140.00%	$0
100.02.20.01.4542	WITNESS FEES/COURT COSTS-MISC	$68	$446	$324	$189	$250	$250	$16	$100	$250	$250	$0	0.00%	$0
100.04.19.00.4348	ENGINEERING REVIEW FEES	$9,118	$10,190	$18,455	$7,550	$10,500	$10,500	$6,115	$10,500	$10,500	$10,500	$0	0.00%	$0
100.04.19.00.4349	ENGINEERING SERVICE FEES	$2,700	$3,750	$0	($1,800)	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.4278	STREET EXCAVATION FEE HWY	$0	$3,500	$0	$0	$2,500	$2,500	$0	$0	$0	$0	($2,500)	-100.00%	$0
100.04.51.01.4312	SALE OF CULVERT MATERIAL	$35,952	$35,460	$26,560	$18,250	$40,000	$40,000	$72,605	$40,000	$40,000	$40,000	$0	0.00%	$0
100.04.51.01.4332	MISC HWY DEPT REVENUE	$2,650	$12,708	$4,298	$19,545	$5,000	$5,000	$3,746	$5,000	$5,000	$5,000	$0	0.00%	$0
100.04.51.01.4533	OIL RECYCLING/SALE SCRAP MTL	$2,305	$1,020	$1,156	$829	$750	$750	$0	$750	$750	$750	$0	0.00%	$0
100.04.51.10.4308	WEED CUTTING	$100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.71.00.4274	LIBRARY LOST AND DAMAGED	$2,562	$2,946	$3,208	$2,668	$2,000	$2,000	$2,143	$2,200	$2,250	$2,250	$250	12.50%	$0
100.05.71.00.4313	LIBRARY FINES	$10,304	$10,882	$10,311	$10,465	$10,000	$10,000	$6,710	$8,400	$10,000	$10,000	$0	0.00%	$0
100.05.71.00.4314	LIBRARY TAXABLE REVENUE	$10,359	$8,100	$8,500	$9,204	$8,500	$8,500	$6,726	$8,500	$8,500	$8,500	$0	0.00%	$0
100.05.71.00.4544	ROOM RENTAL	$2,038	$1,450	$3,363	$3,300	$1,000	$1,000	$2,403	$2,200	$1,500	$1,500	$500	50.00%	$0
100.05.72.02.4314	SEASON PASSES (Taxable)	$14,410	$19,365	$20,713	$20,060	$21,625	$21,625	$17,675	$21,625	$23,200	$23,200	$1,575	7.28%	$0
100.05.72.02.4315	IDLE ISLE LAUNCH (Taxable)	$17,453	$31,306	$27,531	$23,225	$30,000	$30,000	$21,382	$21,000	$30,000	$30,000	$0	0.00%	$0
100.05.72.02.4317	PARK RENTAL TAXABLE	$19,261	$19,244	$21,834	$20,216	$25,000	$25,000	$14,838	$20,000	$25,000	$25,000	$0	0.00%	$0
100.05.72.02.4537	PARKS DEPT MISC. REVENUE	$880	$880	$880	$193	$0	$0	$688	$880	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4318	RECREATION FEES-REGISTRATION	$0	$0	$0	$15	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4320	RECREATION FEES TAXABLE	$0	$0	($6)	$0	$0	$0	$30	$25	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4325	WPRA TICKET SALES REC	$0	$0	$0	$5,564	$5,000	$5,000	$6,483	$4,000	$5,000	$5,000	$0	0.00%	$0
100.05.72.11.4318	REC REG FEES-AQUATICS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.4322	REC RENTAL TAXABLE-AQUATICS	$0	$86	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.4323	RECREATION MATERIALS REVENUE	$0	$156	$0	$11	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.4324	RECREATION BUS REVENUE	$0	$805	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.4318	REC REG FEES-ARTS & CRAFTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.13.4318	REC REG FEES-ATHLETICS	$196,585	$219,583	$205,201	$187,463	$237,910	$237,910	$112,234	$142,000	$230,153	$230,153	($7,757)	-3.26%	$0
100.05.72.13.4320	REC FEES TAXABLE-ATHLETICS	$4,224	$8,588	$13,228	$9,992	$19,145	$19,145	$2,820	$7,500	$19,145	$19,145	$0	0.00%	$0
100.05.72.14.4318	REC REG FEES-SAFETY	$8,267	$6,337	$5,898	$4,617	$4,500	$4,500	$5,088	$4,700	$4,500	$4,500	$0	0.00%	$0
100.05.72.14.4320	RECREATION FEES TAXABLE	$0	$0	$0	($16)	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.16.4318	REC REG FEES-CHILD CARE	$128,812	$174,897	$179,256	$167,280	$178,030	$178,030	$180,937	$179,000	$180,042	$180,042	$2,012	1.13%	$0
100.05.72.16.4320	RECREATION FEES TAXABLE	$9,189	$10,798	$9,722	$8,724	$9,000	$9,000	$8,803	$9,100	$9,000	$9,000	$0	0.00%	$0
100.05.72.16.4322	RECREATION RENTAL TAXABLE	$0	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.4318	REC REG FEES-LEAGUES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.4320	REC FEES TAXABLE-LEAGUES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.18.4318	REC REG FEES-VARIED INTEREST	$15,693	$10,370	$11,729	$12,517	$7,686	$7,686	$9,469	$9,486	$11,520	$11,520	$3,834	49.88%	$0
100.05.72.18.4320	REC FEES TAXABLE-VARIED INT	$832	$1,191	$67	$1,600	$800	$800	$19	$0	$800	$800	$0	0.00%	$0
100.05.72.18.4321	MISC REVENUE RECREATION	$0	$0	$0	$90	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.19.4320	IDLE ISLE PARKING - TAXABLE	$26,568	$48,404	$48,580	$45,890	$50,000	$50,000	$45,310	$45,000	$53,000	$53,000	$3,000	6.00%	$0
100.06.18.01.4301	SALE OF MAPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2027 BUDGET

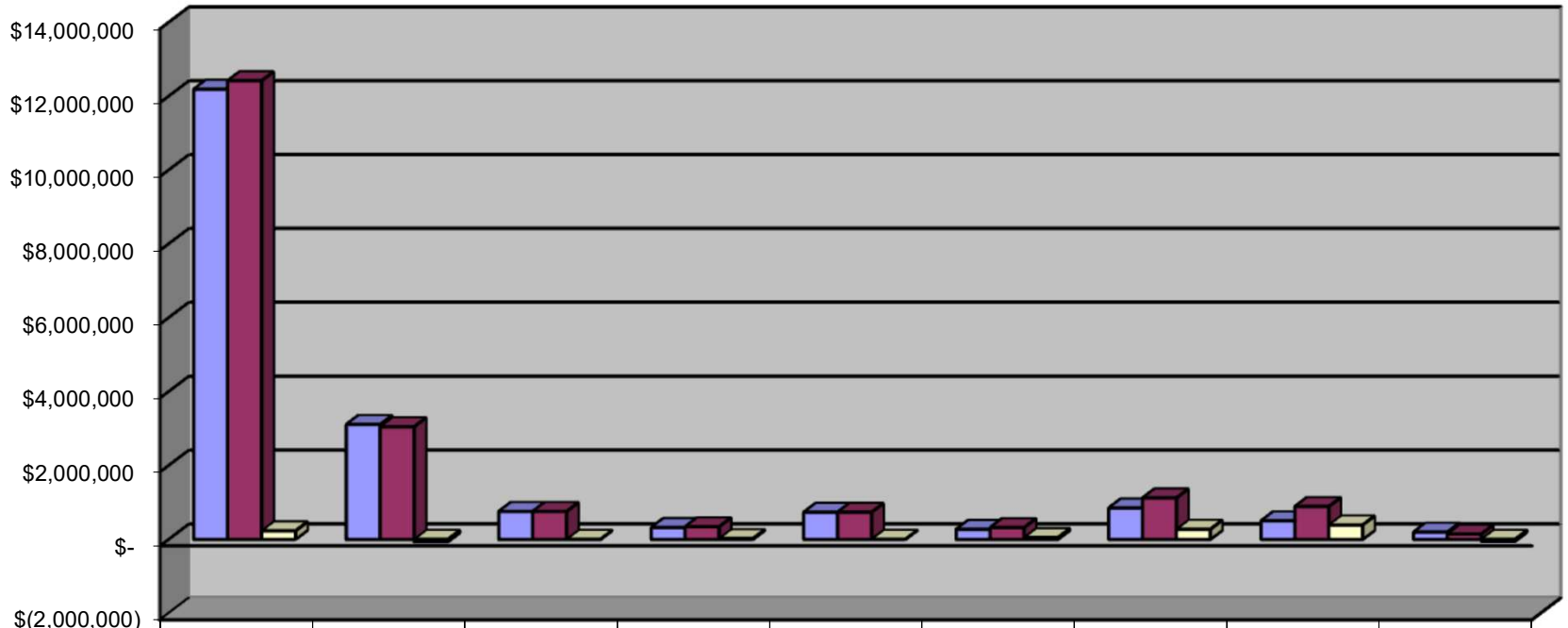
November 4, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
PUBLIC CHARGES FOR SERVICES (continued):														
100.06.18.01.4330	PLATTING FEES	$17,936	$15,053	$10,376	$17,247	$15,500	$15,500	$12,477	$15,500	$15,500	$15,500	$0	0.00%	$0
100.06.18.01.4344	DEVELOPMENT CHARGES	$5,972	$3,528	$2,138	$2,892	$10,000	$10,000	$2,114	$10,000	$10,000	$10,000	$0	0.00%	$0
100.06.18.01.4345	STANDARD PRODUCTS-GIS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.06.18.01.4346	LAND RECORD FEE	$10,200	$10,070	$8,930	$15,280	$10,000	$10,000	$5,970	$10,000	$10,000	$10,000	$0	0.00%	$0
PUBLIC CHARGES FOR SERVICES Total		**$579,671**	**$731,482**	**$675,884**	**$666,738**	**$731,546**	**$731,546**	**$571,175**	**$605,616**	**$733,210**	**$733,210**	**$1,664**	**0.23%**	**$0**
INTERGOVERNMENTAL CHARGES FOR SERVICES:														
100.01.06.00.4601	LITTLE MUSKEGO LAKE DISTRICT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.20.01.4602	REIMBURSE POLICE LIASON OFFI	$245,089	$253,784	$256,549	$265,269	$270,000	$270,000	$137,173	$270,000	$317,000	$317,000	$47,000	17.41%	$0
INTERGOVERNMENTAL CHARGES FOR SERVICES Total		**$245,089**	**$253,784**	**$256,549**	**$265,269**	**$270,000**	**$270,000**	**$137,173**	**$270,000**	**$317,000**	**$317,000**	**$47,000**	**17.41%**	**$0**
MISCELLANEOUS:														
100.01.06.00.4531	INTEREST ON INVESTMENTS	$276,876	$826,806	$1,505,554	$1,354,535	$800,000	$800,000	$1,310,833	$1,335,000	$1,070,000	$1,070,000	$270,000	33.75%	$0
100.01.06.00.4547	FUEL REFUND	$6,202	$6,832	$6,770	($1,462)	$0	$0	($5,308)	$6,770	$0	$0	$0	#DIV/0!	$0
100.02.20.01.4525	RENTAL/CELLULAR TOWER	$42,332	$43,740	$45,927	$48,223	$48,061	$48,061	$49,201	$49,201	$50,185	$50,185	$2,125	4.42%	$0
MISCELLANEOUS REVENUE Total		**$325,410**	**$877,378**	**$1,558,251**	**$1,401,296**	**$848,061**	**$848,061**	**$1,354,726**	**$1,390,971**	**$1,120,185**	**$1,120,185**	**$272,125**	**32.09%**	**$0**
OTHER FINANCING SOURCES:														
100.01.06.00.4535	SALE OF LAND-OTHER	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
100.02.20.01.4551	PROCEEDS FROM SALE F/A-PD	$16,011	$33,130	$137	$8,639	$10,000	$10,000	$192	$10,000	$10,000	$10,000	$0	0.00%	$0
100.04.51.01.4551	PROCEEDS FROM SALE F/A-DPW	$22,403	$28,300	$0	($54)	$0	$0	$8	$0	$13,500	$13,500	$13,500	#DIV/0!	$0
100.04.51.01.4556	SALE OF EQUIPMENT (TAXABLE)	$0	$4,609	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.02.4551	PROCEEDS FROM SALE OF F/A-PARK	$0	$0	$0	$1,051	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.09.80.00.4004	WATER UTILITY TAX EQUIVALENT	$394,162	$386,218	$379,762	$365,466	$395,000	$395,000	$0	$395,000	$395,000	$395,000	$0	0.00%	$0
100.20.80.00.8001	PRIOR YEARS SURPLUS FUNDING	$0	$0	$0	$0	$94,000	$94,000	$0	$0	$469,000	$469,000	$375,000	398.94%	$0
100.20.80.00.8209	TRANSFER FROM CABLE FUND	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.20.80.00.8220	TRF FROM CAP IMPROV-GF	$0	$0	$0	$91,681	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.20.80.00.8270	TRF FROM COMP ABS FUND	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
OTHER FINANCING SOURCES Total		**$457,576**	**$452,256**	**$379,899**	**$466,782**	**$499,000**	**$499,000**	**$200**	**$405,000**	**$887,500**	**$887,500**	**$388,500**	**77.86%**	**$0**
INTERDEPARTMENTAL:														
100.01.06.00.4701	BIG MUSKEGO LAKE DISTRICT	$2,850	$2,552	$2,581	$2,732	$2,500	$2,500	$0	$2,750	$2,750	$2,750	$250	10.00%	$0
100.01.06.00.4702	REIMBURSEMENT-WATER	$16,760	$16,420	$16,780	$14,860	$39,643	$39,643	$11,850	$23,700	$25,000	$25,000	($14,643)	-36.94%	$0
100.01.06.00.4703	REIMBURSEMENT - SEWER	$151,045	$95,586	$92,000	$95,422	$126,500	$126,500	$54,774	$110,000	$115,000	$115,000	($11,500)	-9.09%	$0
100.01.06.00.4704	REIMBURSEMENT - REFUSE & RECYC	$50,000	$0	$0	$0	$25,000	$25,000	$0	$0	$0	$0	($25,000)	-100.00%	$0
INTERDEPARTMENTAL REVENUE Total		**$220,655**	**$114,558**	**$111,361**	**$113,014**	**$193,643**	**$193,643**	**$66,624**	**$136,450**	**$142,750**	**$142,750**	**($50,893)**	**-26.28%**	**$0**
TOTAL GENERAL FUND REVENUES		**$16,801,833**	**$17,506,859**	**$18,793,510**	**$19,228,848**	**$18,911,954**	**$18,911,954**	**$16,853,141**	**$19,254,688**	**$19,756,723**	**$19,756,723**	**$844,769**	**4.47%**	**$0**
	PROJECTED 2026-2027 SURPLUS/(DEFICIT)								**$1,209,755**	**$0**	**$0**			

CITY OF MUSKEGO
General Fund Revenues



CITY OF MUSKEGO
General Fund Revenues



	Taxes	Inter-gov	License and Permits	Fines, Forfeits and Penalty	Public Charges for Services	Intergov Charges for Services	Misc	Other Sources	Inter-dept
2026 Adopted - $18,911,954	$12,188,346	$3,107,544	$753,815	$320,000	$731,546	$270,000	$848,061	$499,000	$193,643
2027 Proposed - $19,756,723	$12,418,175	$3,045,378	$752,525	$340,000	$733,210	$317,000	$1,120,185	$887,500	$142,750
Change - $844,769	$229,829	$(62,166)	$(1,290)	$20,000	$1,664	$47,000	$272,124	$388,500	$(50,893)

SECTION 4

PROPOSED
2027
EXPENDITURE BUDGET

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2027 BUDGET

November 5, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
GENERAL GOVERNMENT - MAYOR/HUMAN RESOURCES:														
100.01.01.00.5101	SALARIES AND WAGES	$0	$44,477	$49,779	$52,623	$56,951	$56,951	$24,074	$47,532	$62,050	$62,050	$5,098	8.95%	$0
100.01.01.00.5105	SALARIES AND WAGES-ELECTED	$126,099	$57,851	$63,093	$63,064	$63,174	$63,174	$41,229	$63,174	$63,174	$63,174	$0	0.00%	$0
100.01.01.00.5150	AUTO ALLOWANCE	$3,500	$3,500	$3,366	$3,500	$3,500	$3,500	$2,289	$3,500	$3,500	$3,500	$0	0.00%	$0
100.01.01.00.5152	EXPENSE ALLOWANCE	$11,206	$11,200	$10,794	$11,213	$11,200	$11,200	$7,329	$11,200	$11,200	$11,200	$0	0.00%	$0
100.01.01.00.5201	FICA	$10,166	$8,613	$9,327	$9,355	$10,388	$10,388	$5,531	$8,469	$11,302	$11,302	$914	8.80%	$0
100.01.01.00.5202	PENSION	$4,720	$5,023	$5,921	$6,159	$6,702	$6,702	$3,430	$5,650	$7,119	$7,119	$416	6.21%	$0
100.01.01.00.5203	HEALTH INSURANCE	$31,743	$22,923	$23,539	$23,996	$20,897	$20,897	$18,111	$27,179	$17,052	$17,052	($3,844)	-18.40%	$0
100.01.01.00.5204	LIFE INSURANCE	$236	$198	$252	$257	$262	$262	$161	$216	$273	$273	$11	4.36%	$0
100.01.01.01.5206	EMPLOYEE HEALTH SCREENINGS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.01.5207	BENEFIT CONSULTANT	$0	$0	$26,688	$24,076	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.00.5229	HEALTH INS. ALLOWANCE	$0	$720	$960	$960	$960	$960	$635	$1,015	$7,810	$7,810	$6,850	713.54%	$0
100.01.01.01.5301	TRAINING/HR	$0	$150	$3,021	$3,115	$5,000	$5,000	$66	$250	$5,000	$5,000	$0	0.00%	$0
100.01.01.00.5303	CONFERENCES AND SPECIAL EVEN	$215	$1,833	$1,596	$622	$2,000	$2,000	$2,575	$2,000	$2,000	$2,000	$0	0.00%	$0
100.01.01.01.5302	MILEAGE/HR	$0	$0	$0	$0	$250	$250	$16	$100	$250	$250	$0	0.00%	$0
100.01.01.01.5303	CONFERENCES/SPECIAL EVENTS-HR	$0	$0	$805	$597	$5,000	$5,000	$616	$1,000	$5,000	$5,000	$0	0.00%	$0
100.01.01.00.5305	DUES AND MEMBERSHIPS	$9,365	$11,038	$10,575	$11,507	$12,000	$12,000	$11,935	$12,000	$13,000	$13,000	$1,000	8.33%	$0
100.01.01.01.5305	DUES AND MEMBERSHIPS/HR	$0	$0	$797	$2,092	$3,000	$3,000	$1,159	$2,500	$3,000	$3,000	$0	0.00%	$0
100.01.01.01.5506	SOFTWARE CHARGES/HR	$0	$5,530	$5,889	$13,726	$7,500	$7,500	$0	$7,500	$15,500	$15,500	$8,000	106.67%	$0
100.01.01.00.5601	TELEPHONE/CITY HALL	$480	$797	$480	$900	$960	$960	$1,023	$960	$960	$960	$0	0.00%	$0
100.01.01.01.5601	TELEPHONE/HR	$0	$0	$437	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.00.5701	OFFICE SUPPLIES AND EXPENSES	$594	$190	$913	$538	$500	$500	$207	$500	$500	$500	$0	0.00%	$0
100.01.01.01.5701	OFFICE SUPPLIES & EXPENSES/HR	$0	$0	$583	$150	$2,500	$2,500	$517	$1,000	$2,500	$2,500	$0	0.00%	$0
100.01.01.01.5805	LABOR ATTORNEY	$0	$0	$16,160	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.00.5820	CONTRACTED SERVICES	$49,566	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.01.6015	EMPLOYEE ASSISTANCE PROGRAM	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
MAYOR Total		**$247,891**	**$199,043**	**$234,973**	**$228,448**	**$212,744**	**$212,744**	**$120,902**	**$195,744**	**$231,190**	**$231,190**	**$18,446**	**8.67%**	**$0**
GENERAL GOVERNMENT - FINANCE & CLERK:														
100.01.03.00.5101	SALARIES AND WAGES	$275,823	$312,213	$316,662	$256,452	$283,985	$283,985	$174,089	$273,874	$297,714	$297,714	$13,729	4.83%	$0
100.01.03.00.5102	OVERTIME	$7,509	$2,197	$8,021	$4,243	$3,464	$3,464	$5,475	$8,000	$5,877	$5,877	$2,413	69.66%	$0
100.01.03.00.5105	WAGES - POLL WORKERS	$42,677	$19,534	$47,076	$20,666	$48,552	$48,552	$32,232	$48,166	$24,276	$24,276	($24,276)	-50.00%	$0
100.01.03.00.5201	FICA	$21,987	$23,418	$24,721	$19,259	$22,181	$22,181	$14,514	$22,181	$24,128	$24,128	$1,947	8.78%	$0
100.01.03.00.5202	PENSION	$18,346	$21,228	$21,760	$17,734	$20,696	$20,696	$12,872	$20,696	$22,010	$22,010	$1,314	6.35%	$0
100.01.03.00.5203	HEALTH INSURANCE	$79,427	$86,144	$74,246	$60,372	$59,447	$59,447	$40,442	$52,261	$54,925	$54,925	($4,522)	-7.61%	$0
100.01.03.00.5204	LIFE INSURANCE	$1,087	$1,231	$1,480	$916	$962	$962	$630	$962	$1,332	$1,332	$370	38.48%	$0
100.01.03.00.5229	HEALTH INS. ALLOWANCE	$4,881	$2,814	$4,938	$2,670	$2,496	$2,496	$5,344	$8,036	$11,808	$11,808	$9,312	373.08%	$0
100.01.03.00.5301	TRAINING	$1,003	$1,017	$299	$427	$500	$500	$499	$500	$500	$500	$0	0.00%	$0
100.01.03.01.5301	TRAINING/CLERK	$0	$0	$0	$514	$500	$500	$6	$500	$500	$500	$0	0.00%	$0
100.01.03.00.5302	MILEAGE & EXP REIMB	$2,141	$1,007	$563	$1,554	$750	$750	$793	$1,500	$1,500	$1,500	$750	100.00%	$0
100.01.03.01.5302	MILEAGE & EXP REIMB/CLERK	$0	$0	$567	$60	$300	$300	$121	$300	$200	$200	($100)	-33.33%	$0
100.01.03.00.5303	CONFERENCES & SPECIAL EVENTS	$3,894	$2,560	$1,234	$1,524	$2,000	$2,000	$881	$1,600	$1,500	$1,500	($500)	-25.00%	$0
100.01.03.01.5303	CONF & SPECIAL EVENTS/CLERK	$0	$0	$1,575	$1,509	$5,000	$5,000	$631	$5,000	$2,000	$2,000	($3,000)	-60.00%	$0
100.01.03.00.5305	DUES AND SUBSCRIPTIONS	$1,511	$540	$310	$60	$500	$500	$0	$250	$250	$250	($250)	-50.00%	$0
100.01.03.01.5305	DUES AND SUBSCRIPTIONS/CLERK	$0	$0	$195	$457	$700	$700	$434	$700	$700	$700	$0	0.00%	$0
100.01.03.00.5401	COPIER MAINTENANCE	$498	$1,058	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.03.00.5410	EQUIP MAINT/PURCHASE/RENTAL	$4,105	$3,090	$4,440	$4,817	$4,000	$4,000	$2,485	$5,000	$5,000	$5,000	$1,000	25.00%	$0
100.01.03.00.5502	COMPUTER CHARGES	$494	$1,537	$869	$2,094	$3,700	$3,700	$1,772	$3,700	$4,100	$4,100	$400	10.81%	$0
100.01.03.00.5506	FINANCIAL SOFTWARE CHARGES	$9,570	$8,286	$8,782	$9,284	$10,000	$10,000	$9,541	$9,541	$0	$0	($10,000)	-100.00%	$0
100.01.03.01.5506	CLERK SOFTWARE CHARGES	$0	$0	$0	$329	$600	$600	$494	$500	$600	$600	$0	0.00%	$0
100.01.03.00.5601	TELEPHONE/CITY HALL	$900	$1,430	$1,740	$1,165	$960	$960	$800	$1,200	$1,200	$1,200	$240	25.00%	$0
100.01.03.00.5701	OFFICE SUPPLIES	$1,256	$3,287	$1,465	$1,193	$1,000	$1,000	$319	$1,000	$1,000	$1,000	$0	0.00%	$0

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2027 BUDGET

November 5, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
GENERAL GOVERNMENT - FINANCE & CLERK (continued):														
100.01.03.00.5704	OTHER SUPPLIES & EXPENSES	$14,953	$9,115	$1,259	$682	$1,000	$1,000	$234	$1,000	$1,000	$1,000	$0	0.00%	$0
100.01.03.01.5704	OTHER SUPPLIES & EXP/CLERK	$0	$1,555	$19,846	$8,564	$20,000	$20,000	$12,591	$20,000	$15,000	$15,000	($5,000)	-25.00%	$0
100.01.03.00.5713	PRINT MATERIALS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.03.01.5713	PRINT MATERIALS/CLERK	$0	$37	$0	$0	$250	$250	$0	$250	$250	$250	$0	0.00%	$0
100.01.03.00.5801	TAX BILL DIST FEES	$24,677	$28,244	$20,175	$37,836	$25,000	$25,000	$19,920	$30,000	$30,000	$30,000	$5,000	20.00%	$0
FINANCE & CLERK Total		**$516,740**	**$531,540**	**$562,223**	**$454,382**	**$518,543**	**$518,543**	**$337,119**	**$516,718**	**$507,370**	**$507,370**	**($11,173)**	**-2.15%**	**$0**
GENERAL GOVERNMENT - ASSESSOR:														
100.01.04.00.5503	COMPUTER CHARGES/ASSESSOR	$22,165	$23,399	$19,207	$11,448	$25,000	$25,000	$20,990	$21,500	$25,000	$25,000	$0	0.00%	$0
100.01.04.00.5801	PROFESSIONAL SERVICES	$84,037	$86,804	$88,836	$85,124	$83,500	$83,500	$41,846	$79,000	$100,000	$100,000	$16,500	19.76%	$0
100.01.04.00.5802	BOARD OF REVIEW & NOTICES	$800	$557	$593	$1,234	$1,000	$1,000	$482	$1,200	$500	$500	($500)	-50.00%	$0
100.01.04.00.5830	REVALUATION EXPENSES	$0	$0	$0	$62,000	$0	$0	$467	$0	$0	$0	$0	#DIV/0!	$0
ASSESSOR Total		**$107,002**	**$110,760**	**$108,637**	**$159,805**	**$109,500**	**$109,500**	**$63,785**	**$101,700**	**$125,500**	**$125,500**	**$16,000**	**14.61%**	**$0**
GENERAL GOVERNMENT - LAW:														
100.01.05.00.5101	SALARIES & WAGES	$96,963	$142,287	$147,934	$157,517	$136,587	$136,587	$92,109	$136,587	$141,402	$141,402	$4,815	3.53%	$0
100.01.05.00.5201	FICA	$7,676	$11,208	$11,714	$12,467	$10,816	$10,816	$7,242	$10,816	$11,111	$11,111	$295	2.73%	$0
100.01.05.00.5202	PENSION	$5,609	$8,576	$9,185	$9,681	$8,481	$8,481	$5,403	$8,481	$8,889	$8,889	$408	4.81%	$0
100.01.05.00.5204	LIFE INSURANCE	$472	$685	$699	$820	$745	$745	$508	$745	$813	$813	$68	9.09%	$0
100.01.05.00.5229	HEALTH INSURANCE ALLOWANCE	$3,400	$4,800	$4,800	$4,800	$4,800	$4,800	$2,560	$3,840	$3,840	$3,840	($960)	-20.00%	$0
100.01.05.00.5303	CONFERENCES & TRAINING	$196	$96	$541	$96	$1,000	$1,000	$0	$100	$1,000	$1,000	$0	0.00%	$0
100.01.05.00.5305	DUES AND MEMBERSHIP	$1,511	$573	$591	$673	$1,000	$1,000	$0	$1,000	$1,000	$1,000	$0	0.00%	$0
100.01.05.00.5506	COMPUTER CHARGES	$5,737	$5,878	$7,743	$7,948	$10,770	$10,770	$5,292	$10,770	$11,300	$11,300	$530	4.92%	$0
100.01.05.00.5601	TELEPHONE/CITY HALL	$480	$480	$480	$480	$480	$480	$320	$480	$480	$480	$0	0.00%	$0
100.01.05.00.5701	OFFICE SUPPLIES AND EXPENSES	$595	$1,023	$1,782	$1,576	$1,000	$1,000	$998	$1,500	$1,500	$1,500	$500	50.00%	$0
100.01.05.00.5805	ATTORNEY	$11,394	$31,361	$3,623	$20,014	$25,000	$25,000	$28,680	$25,000	$25,000	$25,000	$0	0.00%	$0
LAW Total		**$134,032**	**$206,965**	**$189,092**	**$216,071**	**$200,680**	**$200,680**	**$143,113**	**$199,320**	**$206,335**	**$206,335**	**$5,655**	**2.82%**	**$0**
GENERAL GOVERNMENT - NON-DEPARTMENTAL:														
100.01.06.00.5203	HRA/FSA PLANS - DIVERSIFIED	$5,241	$5,406	$5,719	$5,889	$5,750	$5,750	$3,554	$5,500	$5,750	$5,750	$0	0.00%	$0
100.01.06.00.5205	PCOR FEES	$234	$258	$280	$323	$325	$325	$307	$325	$325	$325	$0	0.00%	$0
100.01.06.00.5206	BENEFIT CONSULTANT FEES	$8,025	$21,793	$0	$0	$28,000	$28,000	$20,229	$27,060	$28,000	$28,000	$0	0.00%	$0
100.01.06.00.5220	TUITION REIMBURSEMENT	$0	$0	$1,000	$1,734	$0	$0	$2,000	$2,000	$2,000	$2,000	$2,000	#DIV/0!	$1
100.01.06.00.5410	MAINT & RENTAL OF EQ/VEHICLES	$687	$0	$0	$179	$0	$0	$3,050	$4,066	$5,000	$5,000	$5,000	#DIV/0!	$0
100.01.06.00.5506	SOFTWARE MAINTENANCE	$25,595	$30,094	$12,600	$13,203	$30,880	$30,880	$13,696	$30,880	$38,670	$38,670	$7,790	25.23%	$0
100.01.06.00.5601	LAND LINE LONG DISTANCE	$22,249	$21,090	$19,080	$21,451	$12,000	$12,000	$10,948	$20,000	$13,680	$13,680	$1,680	14.00%	$0
100.01.06.00.5701	OFFICE SUPPLIES AND EXPENSES	$4,395	$8,856	$4,398	$6,620	$7,500	$7,500	$3,068	$7,500	$6,500	$6,500	($1,000)	-13.33%	$0
100.01.06.00.5702	VENDING MACHINES	$257	$374	$693	$821	$750	$750	$509	$750	$750	$750	$0	0.00%	$0
100.01.06.00.5704	MISC SUPPLIES AND EXPENSES	$4,688	$5,164	$6,652	$2,274	$7,000	$7,000	$550	$5,000	$5,000	$5,000	($2,000)	-28.57%	$0
100.01.06.00.5710	POSTAGE	$27,327	$20,940	$26,371	$24,228	$35,000	$35,000	$22,188	$30,000	$25,000	$25,000	($10,000)	-28.57%	$0
100.01.06.00.5801	PROFESSIONAL SERVICES	$0	$0	$0	$33,500	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.5810	AUDIT & SPECIAL ACCOUNTING S	$12,000	$14,738	$14,510	$37,716	$25,000	$25,000	$9,965	$25,000	$25,000	$25,000	$0	0.00%	$0
100.01.06.00.5820	CITY ROAD-LANDSCAPE/MAINT	$59,872	$78,485	$99,555	$81,110	$80,000	$80,000	$55,212	$85,750	$85,000	$85,000	$5,000	6.25%	$0
100.01.06.00.6001	NOTICES AND PUBLICATIONS	$2,816	$3,813	$3,319	$4,312	$5,000	$5,000	$2,597	$5,000	$5,000	$5,000	$0	0.00%	$0
100.01.06.00.6002	CRIMINAL HISTORY CHECKS	$2,471	$3,157	$3,122	$3,325	$2,500	$2,500	$2,541	$3,000	$3,000	$3,000	$500	20.00%	$0
100.01.06.00.6014	ELECTRONIC PAYMENT FEES	$0	$0	$0	$0	$3,000	$3,000	$37,464	$0	$0	$0	($3,000)	-100.00%	$0
100.01.06.00.6020	UNEMPLOYMENT COMPENSATION	$0	$2,220	$6,300	$0	$5,000	$5,000	$0	$0	$5,000	$5,000	$0	0.00%	$0
100.01.06.00.6021	EMPLOYEE SAFETY	$2,177	$294	$250	$250	$2,500	$2,500	$0	$250	$2,500	$2,500	$0	0.00%	$0
100.01.06.00.6045	PERSONAL/REAL PROP TAX - W/O	$105	$4,028	($2,048)	$0	$1,000	$1,000	$0	$0	$500	$500	($500)	-50.00%	$0
100.01.06.00.6055	SENIOR TAXI	$15,000	$15,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$0	0.00%	$0
100.01.06.00.6075	MISC BILLABLE EXPENSES	$0	$0	$0	$8,882	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.6101	WORKERS COMPENSATION	$223,397	$205,360	$133,026	$140,510	$132,588	$132,588	$105,547	$138,302	$139,690	$139,690	$7,102	5.36%	$0

CITY OF MUSKEGO
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PROPOSED 2027 BUDGET

November 5, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
GENERAL GOVERNMENT - NON-DEPARTMENTAL (continued):														
100.01.06.00.6102	LIABILITY INSURANCE - GEN & PD	$36,338	$39,502	$37,598	$39,964	$39,270	$39,270	$29,584	$39,445	$40,234	$40,234	$964	2.45%	$0
100.01.06.00.6103	PROPERTY INSURANCE	$70,853	$75,177	$91,065	$93,820	$96,900	$96,900	$96,759	$96,759	$100,630	$100,630	$3,730	3.85%	$0
100.01.06.00.6104	AUTO PHYSICAL DAMAGE INSURANCE	$18,902	$19,242	$22,236	$23,434	$23,433	$23,433	$18,659	$24,823	$25,568	$25,568	$2,136	9.11%	$0
100.01.06.00.6105	PUBLIC OFFICIALS LIABILITY INS	$23,333	$24,968	$26,303	$26,354	$27,540	$27,540	$19,124	$25,499	$26,010	$26,010	($1,530)	-5.56%	$0
100.01.06.00.6106	CYBER ERM	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.6107	CRIME INSURANCE	$2,415	$2,415	$2,415	$1,859	$2,550	$2,550	$1,331	$1,775	$1,875	$1,875	($675)	-26.47%	$0
100.01.06.00.6108	INS. DEDUCTIBLES/REIMBRSMENT	$17,678	$19,424	$33,215	$6,514	$25,000	$25,000	$12,259	$25,000	$25,000	$25,000	$0	0.00%	$0
100.01.06.00.6109	AUTO LIABILITY INSURANCE	$9,443	$10,354	$10,148	$11,211	$11,073	$11,073	$8,771	$11,694	$11,928	$11,928	$856	7.73%	$0
100.01.06.00.6110	CYBER	$9,833	$6,189	$6,425	$6,859	$6,885	$6,885	$6,445	$8,593	$10,000	$10,000	$3,115	45.24%	$0
NON-DEPARTMENTAL Total		**$605,331**	**$638,341**	**$574,232**	**$606,342**	**$626,443**	**$626,443**	**$496,356**	**$633,971**	**$647,610**	**$647,610**	**$21,167**	**3.38%**	**$0**
GENERAL GOVERNMENT - COURT:														
100.01.08.00.5101	SALARIES AND WAGES	$102,429	$69,320	$75,222	$76,191	$79,516	$79,516	$50,195	$79,516	$82,856	$82,856	$3,340	4.20%	$0
100.01.08.00.5102	OVERTIME	$1,278	$3,059	$0	$297	$0	$0	$7	$0	$0	$0	$0	#DIV/0!	$0
100.01.08.00.5105	SALARIES AND WAGES-OTHER	$17,500	$17,500	$17,500	$17,500	$17,500	$17,500	$11,442	$17,500	$17,500	$17,500	$0	0.00%	$0
100.01.08.00.5201	FICA	$9,157	$6,669	$6,853	$6,884	$7,422	$7,422	$4,507	$7,422	$7,677	$7,677	$256	3.44%	$0
100.01.08.00.5202	PENSION	$6,207	$4,338	$4,261	$4,403	$4,792	$4,792	$3,052	$4,792	$5,029	$5,029	$237	4.95%	$0
100.01.08.00.5203	HEALTH	$14,075	$25,869	$23,149	$26,630	$22,312	$22,312	$15,428	$22,312	$34,105	$34,105	$11,793	52.85%	$0
100.01.08.00.5204	LIFE	$266	$66	$66	$69	$71	$71	$55	$71	$114	$114	$43	59.73%	$0
100.01.08.00.5229	HEALTH INS. ALLOWANCE	$1,440	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.08.00.5301	TRAINING	$254	$525	$0	$151	$500	$500	$0	$200	$500	$500	$0	0.00%	$0
100.01.08.00.5303	CONF., SPEC EVENTS & TUITION	$2,602	$2,781	$2,276	$3,254	$3,000	$3,000	$1,957	$2,800	$3,000	$3,000	$0	0.00%	$0
100.01.08.00.5410	PRINTER/COPIES	$0	$2,086	$1,005	$2,312	$2,400	$2,400	$1,156	$2,312	$2,400	$2,400	$0	0.00%	$0
100.01.08.00.5504	COMPUTER CHARGES	$11,833	$11,611	$13,083	$12,888	$14,951	$14,951	$12,944	$13,500	$15,399	$15,399	$448	3.00%	$0
100.01.08.00.5601	TELEPHONE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.08.00.5701	OFFICE SUPPLIES AND EXPENSES	$917	$600	$694	$864	$1,500	$1,500	$231	$900	$1,000	$1,000	($500)	-33.33%	$0
100.01.08.00.5702	OPERATING SUPPLIES AND EXPEN	$241	$1,011	$865	$712	$1,000	$1,000	$109	$800	$1,000	$1,000	$0	0.00%	$0
100.01.08.00.6004	WITNESS FEES, COURT COSTS	$5	$46	$473	$183	$600	$600	$464	$500	$600	$600	$0	0.00%	$0
100.01.08.00.6017	PRISONER HOUSING	$75	$0	$0	$0	$1,000	$1,000	$0	$0	$1,000	$1,000	$0	0.00%	$0
COURT Total		**$168,280**	**$145,479**	**$145,448**	**$152,340**	**$156,564**	**$156,564**	**$101,547**	**$152,625**	**$172,181**	**$172,181**	**$15,616**	**9.97%**	**$0**
GENERAL GOVERNMENT - BUILDING MAINTENANCE:														
100.01.09.00.5101	SALARIES AND WAGES	$66,106	$67,591	$57,416	$64,803	$34,224	$34,224	$21,853	$32,980	$36,109	$36,109	$1,885	5.51%	$0
100.01.09.00.5102	OVERTIME	$983	$1,644	$910	$597	$1,500	$1,500	$61	$500	$1,500	$1,500	$0	0.00%	$0
100.01.09.00.5151	CLOTHING ALLOWANCE	$250	$250	$0	$408	$250	$250	$0	$125	$125	$125	($125)	-50.00%	$0
100.01.09.00.5201	FICA	$5,177	$5,350	$4,472	$4,711	$2,752	$2,752	$1,570	$2,561	$2,887	$2,887	$135	4.89%	$0
100.01.09.00.5202	PENSION	$4,368	$4,711	$4,026	$4,545	$2,572	$2,572	$1,579	$2,411	$2,727	$2,727	$155	6.01%	$0
100.01.09.00.5203	HEALTH INSURANCE	$9,514	$11,138	$7,267	$22,447	$11,156	$11,156	$12,327	$14,129	$17,052	$17,052	$5,896	52.85%	$0
100.01.09.00.5204	LIFE INSURANCE	$480	$480	$384	$51	$28	$28	$19	$29	$29	$29	$2	6.22%	$0
100.01.09.00.5229	HEALTH INS ALLOWANCE	$1,920	$1,920	$1,440	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.09.00.5302	MILEAGE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.09.00.5405	MAINTENANCE OF VEHICLES	$2,049	$657	$391	$0	$1,500	$1,500	$0	$1,500	$1,500	$1,500	$0	0.00%	$0
100.01.09.00.5415	MAINTENANCE OF BLDGS & GROUN	$44,136	$28,103	$38,808	$48,708	$50,000	$50,000	$27,812	$50,000	$50,000	$50,000	$0	0.00%	$0
100.01.09.00.5601	TELEPHONE	$320	$480	$400	$480	$480	$480	$453	$480	$900	$900	$420	87.50%	$0
100.01.09.00.5703	HOUSEKEEPING SUPPLIES	$1,481	$1,145	$1,209	$340	$1,750	$1,750	$0	$1,750	$1,750	$1,750	$0	0.00%	$0
100.01.09.00.5735	GASOLINE & OIL	$1,138	$683	$699	$0	$1,500	$1,500	$0	$1,500	$1,500	$1,500	$0	0.00%	$0
100.01.09.00.5835	HOUSEKEEPING SERVICE	$28,848	$29,116	$28,695	$38,496	$38,500	$38,500	$26,180	$38,500	$40,440	$40,440	$1,940	5.04%	$0
100.01.09.00.5910	UTILITIES	$64,658	$62,371	$58,882	$60,257	$65,000	$65,000	$43,056	$65,000	$65,000	$65,000	$0	0.00%	$0
100.01.09.00.5915	SEWER/WATER USAGE/WCA	$1,454	$1,435	$1,405	$1,473	$1,550	$1,550	$1,192	$1,550	$1,550	$1,550	$0	0.00%	$0
BUILDING MAINTENANCE Total		**$232,882**	**$217,073**	**$206,403**	**$247,315**	**$212,762**	**$212,762**	**$136,100**	**$213,014**	**$223,069**	**$223,069**	**$10,307**	**4.84%**	**$0**

CITY OF MUSKEGO
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ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
GENERAL GOVERNMENT - INFORMATION TECHNOLOGY:														
100.01.14.00.5101	SALARIES AND WAGES	$198,073	$125,038	$150,942	$152,972	$162,784	$162,784	$103,193	$162,784	$169,928	$169,928	$7,145	4.39%	$0
100.01.14.00.5102	SALARIES & WAGES - OVERTIME	$0	$0	$0	$0	$0	$0	$133	$150	$500	$500	$500	#DIV/0!	$0
100.01.14.00.5201	FICA	$14,932	$9,600	$11,339	$11,363	$12,637	$12,637	$7,657	$12,637	$13,221	$13,221	$585	4.63%	$0
100.01.14.00.5202	PENSION	$12,891	$8,509	$10,419	$10,632	$11,720	$11,720	$7,444	$11,720	$12,356	$12,356	$636	5.42%	$0
100.01.14.00.5203	HEALTH INSURANCE	$32,192	$24,744	$29,247	$31,957	$28,642	$28,642	$20,432	$29,526	$43,448	$43,448	$14,807	51.70%	$0
100.01.14.00.5204	LIFE INSURANCE	$213	$354	$414	$432	$440	$440	$299	$440	$477	$477	$37	8.45%	$0
100.01.14.00.5229	HEALTH INS. ALLOWANCE	$3,355	$4,139	$2,800	$2,400	$2,400	$2,400	$1,600	$2,400	$2,400	$2,400	$0	0.00%	$0
100.01.14.00.5301	TRAINING	$5,264	$6,770	$6,895	$45	$7,000	$7,000	$0	$6,200	$7,000	$7,000	$0	0.00%	$0
100.01.14.00.5302	GASOLINE/OIL/MILEAGE	$348	$185	$0	$235	$2,000	$2,000	$200	$1,200	$2,000	$2,000	$0	0.00%	$0
100.01.14.00.5303	CONFERENCES & SPECIAL EVENTS	$2,871	$2,648	$353	$192	$3,000	$3,000	$1,338	$2,400	$3,000	$3,000	$0	0.00%	$0
100.01.14.00.5305	MEMBERSHIPS & DUES	$160	$5	$150	$150	$375	$375	$150	$150	$375	$375	$0	0.00%	$0
100.01.14.00.5506	COMPUTER CHARGES/CITY HALL	$2,641	$4,992	$4,694	$4,971	$5,000	$5,000	$2,529	$5,000	$7,000	$7,000	$2,000	40.00%	$0
100.01.14.00.5507	NETWORK CHARGES	$109,994	$106,449	$108,763	$147,455	$135,100	$135,100	$94,667	$135,000	$145,885	$145,885	$10,785	7.98%	$0
100.01.14.00.5601	TELEPHONE CITY HALL	$1,906	$1,894	$2,467	$2,563	$3,000	$3,000	$1,761	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.14.00.5701	OFFICE SUPPLIES	$2,452	$2,424	$3,671	$2,362	$5,000	$5,000	$4,446	$5,000	$5,000	$5,000	$0	0.00%	$0
100.01.14.00.5704	OTHER SUPPLIES AND EXPENSES	$140	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.14.00.5840	PROGRAMMING AND CONSULTING	$26,425	$40,000	$38,060	$35,674	$40,000	$40,000	$30,931	$40,000	$40,000	$40,000	$0	0.00%	$0
INFORMATION TECHNOLOGY Total		**$413,856**	**$337,750**	**$370,216**	**$403,403**	**$419,097**	**$419,097**	**$276,782**	**$417,607**	**$455,591**	**$455,591**	**$36,494**	**8.71%**	**$0**
	TOTAL GENERAL GOVERNMENT	**$2,426,014**	**$2,386,953**	**$2,391,223**	**$2,468,106**	**$2,456,333**	**$2,456,333**	**$1,675,703**	**$2,430,699**	**$2,568,845**	**$2,568,845**	**$112,512**	**4.58%**	**$0**

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PUBLIC SAFETY - POLICE:														
100.02.20.01.5101	SALARIES & WAGES-POLICE	$3,479,342	$3,635,261	$3,828,143	$3,905,655	$4,373,440	$4,373,440	$2,439,650	$3,800,000	$4,371,747	$4,371,747	($1,693)	-0.04%	$0
100.02.20.01.5102	OVERTIME - POLICE	$141,798	$179,120	$202,826	$262,117	$151,028	$151,028	$204,371	$250,000	$200,000	$200,000	$48,972	32.43%	$0
100.02.20.01.5115	WATER PATROL	$13,212	$18,001	$18,873	$20,464	$18,046	$18,046	$27,438	$25,000	$15,840	$15,840	($2,206)	-12.22%	$0
100.02.20.01.5150	AUTO ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.20.01.5151	UNIFORMS & OFFICERS EQUIPMEN	$46,267	$46,176	$47,193	$50,381	$52,925	$52,925	$12,215	$52,925	$53,375	$53,375	$450	0.85%	$0
100.02.20.01.5201	FICA	$270,150	$285,435	$301,272	$310,942	$353,080	$353,080	$201,992	$311,738	$365,288	$365,288	$12,208	3.46%	$0
100.02.20.01.5202	PENSION	$443,323	$511,092	$582,541	$632,725	$682,676	$682,676	$399,667	$615,733	$689,826	$689,826	$7,150	1.05%	$0
100.02.20.01.5203	HEALTH	$850,130	$821,329	$828,700	$894,613	$892,584	$892,584	$525,068	$761,028	$937,195	$937,195	$44,611	5.00%	$0
100.02.20.01.5204	LIFE	$4,079	$4,289	$4,468	$4,985	$5,514	$5,514	$3,605	$5,273	$5,970	$5,970	$455	8.26%	$0
100.02.20.01.5210	INSURANCE FUND	$24,837	$28,985	$28,564	$26,188	$25,981	$25,981	$26,444	$28,337	$34,355	$34,355	$8,374	32.23%	$0
100.02.20.01.5226	GUN REIMBURSEMENT	$3,921	$1,218	$183	$0	$750	$750	$358	$750	$0	$0	($750)	-100.00%	$0
100.02.20.01.5227	VEST REIMBURSEMENT	$13,081	$10,682	$10,672	$775	$2,500	$2,500	$0	$2,500	$2,250	$2,250	($250)	-10.00%	$0
100.02.20.01.5229	HEALTH INS. ALLOWANCE	$33,480	$35,520	$18,320	$23,235	$19,980	$19,980	$34,155	$50,470	$134,040	$134,040	$114,060	570.87%	$0
100.02.20.01.5301	TRAINING	$23,865	$26,341	$29,952	$24,913	$28,000	$28,000	$24,608	$28,000	$29,000	$29,000	$1,000	3.57%	$0
100.02.20.01.5302	MILEAGE	$143	$0	$413	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.20.01.5303	CONFERENCES AND SPECIAL EVEN	$7,159	$9,069	$10,160	$6,729	$9,825	$9,825	$8,250	$9,825	$9,825	$9,825	$0	0.00%	$0
100.02.20.01.5305	DUES AND MEMBERSHIPS	$8,504	$9,809	$9,478	$10,748	$11,145	$11,145	$9,329	$11,145	$11,145	$11,145	$0	0.00%	$0
100.02.20.01.5405	MAINT OF VEHICLES & EQUIP	$23,328	$30,994	$39,502	$34,376	$30,000	$30,000	$19,504	$30,000	$30,000	$30,000	$0	0.00%	$0
100.02.20.01.5406	MAINTENANCE OF RADIOS	$13,203	$13,485	$17,464	$19,254	$17,500	$17,500	$14,663	$17,500	$17,500	$17,500	$0	0.00%	$0
100.02.20.01.5410	PRINTER/COPIES	$3,468	$4,869	$5,238	$5,651	$5,500	$5,500	$2,950	$5,500	$5,500	$5,500	$0	0.00%	$0
100.02.20.01.5415	MAINTENANCE OF BLDGS & GROUN	$44,896	$49,465	$63,748	$48,973	$57,000	$57,000	$36,763	$57,000	$57,000	$57,000	$0	0.00%	$0
100.02.20.01.5504	COMPUTER CHARGES/POLICE	$101,657	$107,925	$121,641	$119,588	$96,500	$96,500	$107,739	$110,000	$143,600	$143,600	$47,100	48.81%	$0
100.02.20.01.5604	TELEPHONE	$21,557	$23,378	$23,254	$22,713	$54,240	$54,240	$28,956	$54,240	$51,480	$51,480	($2,760)	-5.09%	$0
100.02.20.01.5610	TIME SYSTEM - BADGERNET	$11,148	$10,496	$13,401	$13,760	$14,000	$14,000	$10,173	$14,000	$14,000	$14,000	$0	0.00%	$0
100.02.20.01.5701	OFFICE SUPPLIES AND EXPENSES	$2,955	$2,472	$3,451	$2,668	$3,200	$3,200	$2,280	$3,200	$3,100	$3,100	($100)	-3.13%	$0
100.02.20.01.5704	OTHER SUPPLIES AND EXPENSES	$4,144	$3,905	$4,729	$3,700	$4,300	$4,300	$3,952	$4,300	$4,300	$4,300	$0	0.00%	$0
100.02.20.01.5720	AMMUNITION	$3,531	$2,804	$3,037	$1,343	$2,250	$2,250	$858	$2,000	$2,000	$2,000	($250)	-11.11%	$0
100.02.20.01.5721	SUPPLIES & EXPENSES-ADMIN.	$6,241	$5,970	$8,552	$5,824	$5,000	$5,000	$5,066	$5,000	$5,000	$5,000	$0	0.00%	$0
100.02.20.01.5722	SUPPLIES & EXP-FIELD OPERATI	$16,667	$15,413	$20,189	$16,574	$20,000	$20,000	$13,409	$20,000	$20,000	$20,000	$0	0.00%	$0
100.02.20.01.5723	MISC SUPPLIES & EXPENSES	$2,479	$2,525	$2,475	$1,665	$1,500	$1,500	$2,073	$2,500	$1,500	$1,500	$0	0.00%	$0
100.02.20.01.5735	GASOLINE AND OIL	$72,322	$64,329	$66,283	$55,173	$70,000	$70,000	$24,294	$32,000	$65,000	$65,000	($5,000)	-7.14%	$0
100.02.20.01.5835	HOUSEKEEPING SERVICE	$30,000	$30,750	$30,752	$41,700	$43,000	$43,000	$31,406	$43,000	$48,000	$48,000	$5,000	11.63%	$0
100.02.20.01.5840	PROF & CONSULTING	$0	$99	$278	$250	$500	$500	$31	$500	$250	$250	($250)	-50.00%	$0
100.02.20.01.5845	PERSONNEL MANAGEMENT	$7,440	$20,343	$21,232	$24,622	$20,000	$20,000	$16,994	$20,000	$20,000	$20,000	$0	0.00%	$0
100.02.20.01.5910	UTILITIES	$72,913	$61,792	$66,397	$67,949	$68,000	$68,000	$48,251	$68,000	$68,000	$68,000	$0	0.00%	$0
100.02.20.01.5915	SEWER/WATER USAGE	$3,027	$2,902	$3,366	$3,293	$3,200	$3,200	$2,724	$3,200	$3,200	$3,200	$0	0.00%	$0
100.02.20.01.6022	POLICE & FIRE COMM EXPENSE	$73	$80	$383	$0	$150	$150	$0	$0	$150	$150	$0	0.00%	$0
100.02.20.01.6023	RANGE EXPENSES	$3,234	$4,748	$3,395	$4,466	$4,000	$4,000	$2,498	$4,000	$4,000	$4,000	$0	0.00%	$0
POLICE Total		**$5,807,571**	**$6,081,071**	**$6,440,524**	**$6,668,014**	**$7,147,315**	**$7,147,315**	**$4,291,734**	**$6,448,663**	**$7,423,437**	**$7,423,437**	**$276,122**	**3.86%**	**$0**
PUBLIC SAFETY - CIVILIAN PERSONNEL:														
100.02.20.10.5101	SALARIES AND WAGES-DISPATCHE	$496,731	$527,490	$637,386	$661,486	$703,276	$703,276	$442,826	$670,474	$740,306	$740,306	$37,030	5.27%	$0
100.02.20.10.5102	OVERTIME - DISPATCHERS	$11,591	$17,543	$10,010	$29,634	$14,569	$14,569	$31,190	$35,000	$20,000	$20,000	$5,431	37.28%	$0
100.02.20.10.5151	UNIFORMS AND OFFICERS EQUIPM	$3,761	$3,575	$3,775	$6,206	$3,800	$3,800	$1,796	$3,800	$3,800	$3,800	$0	0.00%	$0
100.02.20.10.5201	FICA	$34,440	$38,198	$45,824	$48,591	$55,743	$55,743	$33,633	$53,969	$60,007	$60,007	$4,264	7.65%	$0
100.02.20.10.5202	PENSION	$33,096	$37,087	$44,685	$48,033	$51,685	$51,685	$34,149	$50,794	$55,122	$55,122	$3,437	6.65%	$0
100.02.20.10.5203	HEALTH	$241,650	$209,619	$221,195	$232,237	$209,652	$209,652	$150,331	$235,228	$271,252	$271,252	$61,600	29.38%	$0
100.02.20.10.5204	LIFE	$505	$569	$810	$1,054	$1,115	$1,115	$771	$1,198	$1,282	$1,282	$166	14.91%	$0
100.02.20.10.5229	HEALTH INS. ALLOWANCE	$4,410	$10,990	$8,300	$7,020	$7,020	$7,020	$7,880	$11,820	$20,300	$20,300	$13,280	189.17%	$0
100.02.20.10.5604	TELEPHONE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
CIVILIAN PERSONNEL Total		**$826,183**	**$845,070**	**$971,985**	**$1,034,261**	**$1,046,860**	**$1,046,860**	**$702,578**	**$1,062,284**	**$1,172,069**	**$1,172,069**	**$125,209**	**11.96%**	**$0**

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PUBLIC SAFETY - VOLUNTEER FIRE DEPARTMENT:														
100.02.21.00.5422	HYDRANT RENTAL	$347,783	$347,783	$347,783	$362,042	$360,000	$360,000	$0	$362,042	$362,042	$362,042	$2,042	0.57%	$0
100.02.21.00.5850	TESS CORNERS FIRE DEPT.	$548,051	$548,051	$650,000	$650,000	$700,000	$700,000	$525,680	$700,000	$700,000	$700,000	$0	0.00%	$0
100.02.21.00.5860	VFD - TELEPHONE	$0	$330	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.21.00.5851	REVIEW FEES	$2,550	$3,230	$1,020	$1,530	$3,250	$3,250	$510	$2,000	$2,000	$2,000	($1,250)	-38.46%	$0
VOLUNTEER FIRE DEPT Total		**$898,384**	**$899,394**	**$998,803**	**$1,013,572**	**$1,063,250**	**$1,063,250**	**$526,190**	**$1,064,042**	**$1,064,042**	**$1,064,042**	**$792**	**0.07%**	**$0**
PUBLIC SAFETY - NON-DEPARTMENTAL:														
100.02.22.00.5820	OTHER CONTRACTURAL SERVICES	$5,200	$2,800	$5,250	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$0	0.00%	$0
100.02.22.00.5910	UTILITIES	$402	$294	$918	$0	$500	$500	$572	$572	$600	$600	$100	20.00%	$0
100.02.22.00.6023	TRUNKED RADIO OPERATING COST	$18,256	$22,435	$35,785	$42,239	$46,290	$46,290	$46,289	$46,289	$49,143	$49,143	$2,853	6.16%	$0
100.02.22.01.5910	SIRIN REPAIR & MAINTENANCE	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
NON-DEPT PUBLIC SAFETY Total		**$23,858**	**$25,533**	**$41,953**	**$48,239**	**$52,790**	**$52,790**	**$52,860**	**$52,860**	**$55,743**	**$55,743**	**$2,953**	**5.59%**	**$0**
PUBLIC SAFETY - PW&D BUILDING INSPECTION:														
100.02.25.00.5101	SALARIES AND WAGES	$25,159	$25,998	$28,148	$29,381	$31,056	$31,056	$19,768	$31,056	$32,331	$32,331	$1,275	4.11%	$0
100.02.25.00.5102	SALARIES & WAGES - OVERTIME	$217	$540	$1,830	$1,323	$276	$276	$1,493	$1,635	$1,854	$1,854	$1,578	572.64%	$0
100.02.25.00.5201	FICA	$1,646	$1,817	$2,037	$2,088	$2,397	$2,397	$1,416	$2,501	$2,615	$2,615	$218	9.11%	$0
100.02.25.00.5202	PENSION	$1,652	$1,806	$2,011	$2,094	$2,256	$2,256	$1,491	$2,354	$2,478	$2,478	$223	9.86%	$0
100.02.25.00.5203	HEALTH	$15,866	$11,434	$10,486	$11,314	$11,156	$11,156	$7,796	$11,684	$17,052	$17,052	$5,896	52.85%	$0
100.02.25.00.5204	LIFE	$43	$44	$45	$69	$92	$92	$63	$92	$100	$100	$8	8.63%	$0
100.02.25.00.5506	COMPUTER CHARGES/CITY HALL	$6,000	$5,073	$4,980	$5,586	$10,550	$10,550	$9,062	$10,550	$10,600	$10,600	$50	0.47%	$0
100.02.25.00.5704	OTHER SUPPLIES AND EXPENSES	$7,111	$7,364	$2,021	$2,361	$5,500	$5,500	$3,537	$5,500	$5,500	$5,500	$0	0.00%	$0
100.02.25.00.5751	BUILDING SEALS	$1,991	$1,993	$998	$998	$2,750	$2,750	$1,724	$2,750	$3,000	$3,000	$250	9.09%	$0
100.02.25.00.5752	HOUSE NUMBERS	$2,829	$2,245	$1,161	$513	$3,000	$3,000	$1,237	$3,000	$3,500	$3,500	$500	16.67%	$0
100.02.25.00.5820	CONTRACTED SERVICES	$299,995	$265,299	$177,311	$257,119	$240,000	$240,000	$159,663	$240,000	$240,000	$240,000	$0	0.00%	$0
CDD-BUILDING INSPECTION Total		**$362,508**	**$323,612**	**$231,028**	**$312,845**	**$309,032**	**$309,032**	**$207,249**	**$311,121**	**$319,030**	**$319,030**	**$9,998**	**3.24%**	**$0**
	TOTAL PUBLIC SAFETY	**$7,918,505**	**$8,174,679**	**$8,684,293**	**$9,076,931**	**$9,619,247**	**$9,619,247**	**$5,780,612**	**$8,938,970**	**$10,034,320**	**$10,034,320**	**$415,073**	**4.32%**	**$0**
HEALTH & HUMAN SERVICES - NON-DEPARTMENTAL:														
100.03.06.00.6041	ANIMAL WARDEN	$3,581	$3,581	$3,581	$3,688	$3,581	$3,581	$3,688	$3,688	$3,689	$3,689	$108	3.02%	$0
100.03.22.00.5704	BLOOD DRIVE	$221	$216	$295	$337	$250	$250	$167	$350	$350	$350	$100	40.00%	$0
	TOTAL HEALTH & HUMAN SERVICES	**$3,802**	**$3,797**	**$3,876**	**$4,026**	**$3,831**	**$3,831**	**$3,856**	**$4,038**	**$4,039**	**$4,039**	**$208**	**5.43%**	**$0**

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PUBLIC WORKS - ENGINEERING DIVISION:														
100.04.19.00.5101	SALARIES & WAGES	$57,374	$59,190	$62,607	$64,863	$68,581	$68,581	$43,611	$68,581	$71,318	$71,318	$2,737	3.99%	$0
100.04.19.00.5102	OVERTIME - ADMIN	$0	$0	$62	$0	$276	$276	$0	$276	$0	$0	($276)	-100.00%	$0
100.04.19.00.5201	FICA	$3,969	$4,180	$4,535	$4,652	$5,268	$5,268	$3,121	$5,268	$5,475	$5,475	$207	3.94%	$0
100.04.19.00.5202	PENSION	$3,736	$4,027	$4,389	$4,560	$4,958	$4,958	$3,209	$4,958	$5,171	$5,171	$213	4.29%	$0
100.04.19.00.5203	HEALTH INSURANCE	$28,104	$22,176	$20,449	$22,406	$18,901	$18,901	$13,745	$18,901	$28,823	$28,823	$9,922	52.50%	$0
100.04.19.00.5204	LIFE	$96	$99	$125	$176	$200	$200	$136	$200	$216	$216	$16	7.91%	$0
100.04.19.00.5225	CLOTHING ALLOWANCE	$246	$259	$349	$250	$250	$250	$218	$250	$250	$250	$0	0.00%	$0
100.04.19.00.5302	MILEAGE	$107	$194	$218	$295	$500	$500	$348	$500	$500	$500	$0	0.00%	$0
100.04.19.00.5303	CONFERENCES, SPEC. EVENTS &	$1,224	$1,608	$1,935	$1,915	$2,800	$2,800	$1,305	$2,800	$2,800	$2,800	$0	0.00%	$0
100.04.19.00.5305	DUES AND MEMBERSHIPS	$588	$994	$391	$991	$850	$850	$476	$850	$850	$850	$0	0.00%	$0
100.04.19.00.5405	MAINTENANCE OF VEHICLES	$0	$0	$226	$0	$250	$250	$0	$250	$250	$250	$0	0.00%	$0
100.04.19.00.5506	COMPUTER CHARGES	$6,048	$6,009	$6,000	$6,644	$13,850	$13,850	$13,962	$13,850	$15,750	$15,750	$1,900	13.72%	$0
100.04.19.00.5601	TELEPHONE	$960	$960	$480	$480	$480	$480	$320	$480	$480	$480	$0	0.00%	$0
100.04.19.00.5701	OFFICE SUPPLIES	$0	$88	$326	$188	$1,300	$1,300	$15	$1,300	$1,300	$1,300	$0	0.00%	$0
100.04.19.00.5704	OTHER SUPPLIES AND EXPENSES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.19.00.5715	SUPPLIES EXPENSE - SURVEY WORK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.19.00.5815	ENGINEERING SERVICE FEES	$52,474	$54,693	$39,922	$52,590	$50,000	$50,000	$34,604	$50,000	$50,000	$50,000	$0	0.00%	$0
DPW-ENGINEERING DIVISION Total		**$154,927**	**$154,478**	**$142,014**	**$160,008**	**$168,463**	**$168,463**	**$115,070**	**$168,463**	**$183,183**	**$183,183**	**$14,720**	**8.74%**	**$0**
PUBLIC WORKS - ADMINISTRATION DIVISION:														
100.04.51.01.5101	SALARIES AND WAGES	$357,996	$378,088	$421,193	$417,589	$420,572	$420,572	$273,939	$420,572	$445,107	$445,107	$24,535	5.83%	$0
100.04.51.01.5102	OVERTIME - ADMIN	$378	$949	$57	$1,742	$682	$682	$0	$682	$781	$781	$100	14.59%	$0
100.04.51.01.5123	GENERAL CITY - ELECTIONS	$3,357	$1,965	$2,948	$2,393	$4,897	$4,897	$3,244	$4,897	$2,513	$2,513	($2,384)	-48.69%	$0
100.04.51.01.5124	BML BOAT LAUNCH	$2,391	$3,196	$2,583	$1,717	$3,081	$3,081	$3,213	$3,500	$2,960	$2,960	($121)	-3.92%	$0
100.04.51.01.5125	BML PARKING LOT	$1,104	$260	$617	$5,504	$605	$605	$931	$1,500	$1,727	$1,727	$1,121	185.29%	$0
100.04.51.01.5201	FICA	$29,002	$29,971	$30,759	$34,269	$34,929	$34,929	$24,861	$34,929	$38,560	$38,560	$3,631	10.40%	$0
100.04.51.01.5202	PENSION	$23,801	$26,102	$26,970	$26,477	$29,612	$29,612	$17,871	$31,043	$31,498	$31,498	$1,886	6.37%	$0
100.04.51.01.5203	HEALTH	$85,125	$103,477	$96,963	$95,892	$103,260	$103,260	$83,717	$103,260	$130,356	$130,356	$27,096	26.24%	$0
100.04.51.01.5204	LIFE	$1,199	$996	$1,167	$1,032	$984	$984	$785	$984	$1,204	$1,204	$220	22.41%	$0
100.04.51.01.5225	CLOTHING/UNIFORM ALLOW	$10,520	$11,282	$10,354	$10,270	$11,725	$11,725	$1,270	$11,725	$11,725	$11,725	$0	0.00%	$0
100.04.51.01.5227	DRUG/AUDIO TESTING	$798	$434	$0	$0	$500	$500	$363	$500	$500	$500	$0	0.00%	$0
100.04.51.01.5228	SAFETY GLASSES/CDL LINCENSE	$310	$692	$305	$0	$3,500	$3,500	$240	$3,500	$3,500	$3,500	$0	0.00%	$0
100.04.51.01.5229	HEALTH INS. ALLOWANCE	$24,258	$26,562	$23,700	$21,181	$22,026	$22,026	$19,524	$29,286	$46,246	$46,246	$24,220	109.96%	$0
100.04.51.01.5506	COMPUTER CHARGES/CITY HALL	$9,949	$14,783	$15,074	$17,326	$17,700	$17,700	$9,001	$17,700	$18,600	$18,600	$900	5.08%	$0
100.04.51.01.5605	TELEPHONE/PUBLIC WORKS	$1,953	$1,810	$2,938	$2,813	$6,240	$6,240	$2,970	$6,240	$5,340	$5,340	($900)	-14.42%	$0
100.04.51.01.5701	OFFICE SUPPLIES AND EXPENSES	$4,078	$2,813	$3,418	$2,944	$2,500	$2,500	$2,105	$2,500	$2,500	$2,500	$0	0.00%	$0
100.04.51.01.5820	CONTRACTED SERVICES	$21,897	$23,154	$25,575	$60,924	$30,000	$30,000	$32,228	$30,000	$35,000	$35,000	$5,000	16.67%	$0
DPW - ADMINISTRATION Total		**$578,116**	**$626,533**	**$664,619**	**$702,073**	**$692,811**	**$692,811**	**$476,263**	**$702,817**	**$778,116**	**$778,116**	**$85,305**	**12.31%**	**$0**

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PUBLIC WORKS - ROAD MAINTENANCE DIVISION:														
100.04.51.02.5101	SALARIES AND WAGES	$285,777	$276,847	$309,088	$291,722	$320,153	$320,153	$234,795	$320,153	$321,750	$321,750	$1,597	0.50%	$0
100.04.51.02.5102	OVERTIME - ROAD MAINT	$2,558	$3,585	$3,018	$4,055	$4,517	$4,517	$887	$4,517	$3,031	$3,031	($1,486)	-32.90%	$0
100.04.51.02.5201	FICA	$21,340	$20,741	$22,776	$20,123	$24,837	$24,837	$14,958	$24,837	$24,846	$24,846	$9	0.03%	$0
100.04.51.02.5202	PENSION	$18,335	$18,483	$21,102	$20,189	$22,379	$22,379	$16,355	$22,379	$22,586	$22,586	$207	0.92%	$0
100.04.51.02.5203	HEALTH	$61,521	$64,958	$79,816	$69,433	$77,032	$77,032	$43,947	$77,032	$92,729	$92,729	$15,697	20.38%	$0
100.04.51.02.5204	LIFE	$740	$601	$634	$447	$734	$734	$460	$734	$856	$856	$123	16.72%	$0
100.04.51.02.5229	HEALTH INS. ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.02.5740	ROAD OILS AND ASPHALT	$86,315	$93,117	$99,225	$114,114	$50,000	$50,000	$50,743	$50,000	$50,000	$50,000	$0	0.00%	$0
100.04.51.02.5741	SAND, STONE AND GRAVEL	$30,971	$39,389	$62,427	$31,441	$15,000	$15,000	$5,212	$15,000	$15,000	$15,000	$0	0.00%	$0
100.04.51.02.5742	OTHER ROAD MATERIALS	$43,759	$44,457	$44,195	$67,215	$40,000	$40,000	$26,363	$40,000	$40,000	$40,000	$0	0.00%	$0
100.04.51.02.6025	HAZARDOUS WASTE REMOVAL	$0	$0	$0	$0	$3,500	$3,500	$0	$3,500	$3,500	$3,500	$0	0.00%	$0
DPW - ROAD MAINT Total		**$551,315**	**$562,177**	**$642,282**	**$618,740**	**$558,152**	**$558,152**	**$393,720**	**$558,152**	**$574,298**	**$574,298**	**$16,146**	**2.89%**	**$0**
PUBLIC WORKS - STREET SIGNS DIVISION:														
100.04.51.03.5101	SALARIES AND WAGES	$15,026	$22,007	$10,746	$9,358	$16,768	$16,768	$10,076	$16,768	$15,878	$15,878	($891)	-5.31%	$0
100.04.51.03.5102	OVERTIME - STREET SIGNS	$22	$167	$0	$571	$93	$93	$0	$93	$210	$210	$117	125.49%	$0
100.04.51.03.5201	FICA	$1,106	$1,652	$792	$728	$1,290	$1,290	$757	$1,290	$1,231	$1,231	($59)	-4.59%	$0
100.04.51.03.5202	PENSION	$974	$1,507	$742	$658	$1,162	$1,162	$726	$1,162	$1,119	$1,119	($43)	-3.69%	$0
100.04.51.03.5203	HEALTH	$3,406	$3,252	$1,520	$1,580	$4,035	$4,035	$924	$0	$4,576	$4,576	$541	13.42%	$0
100.04.51.03.5204	LIFE	$31	$31	$18	$15	$38	$38	$10	$0	$42	$42	$4	9.97%	$0
100.04.51.03.5704	OTHER SUPPLIES AND EXPENSES	$1,562	$336	$943	$1,103	$1,000	$1,000	$0	$1,000	$1,000	$1,000	$0	0.00%	$0
100.04.51.03.5743	SIGNS, POSTS AND GUIDE BOARD	$32,993	$33,162	$16,086	$18,952	$20,000	$20,000	$16,515	$20,000	$20,000	$20,000	$0	0.00%	$0
DPW - STREET SIGNS Total		**$55,119**	**$62,113**	**$30,846**	**$32,965**	**$44,386**	**$44,386**	**$29,008**	**$40,313**	**$44,056**	**$44,056**	**($331)**	**-0.74%**	**$0**
PUBLIC WORKS - STORM WATER DIVISION:														
100.04.51.04.5101	SALARIES AND WAGES	$87,998	$81,271	$92,305	$117,006	$116,351	$116,351	$130,337	$116,351	$120,622	$120,622	$4,271	3.67%	$0
100.04.51.04.5102	OVERTIME - STORM WATER	$1,081	$76	$95	$8,422	$617	$617	$1,734	$2,000	$2,444	$2,444	$1,827	296.17%	$0
100.04.51.04.5201	FICA	$6,518	$5,882	$6,710	$8,795	$8,948	$8,948	$8,673	$9,054	$9,415	$9,415	$467	5.21%	$0
100.04.51.04.5202	PENSION	$5,769	$5,511	$6,358	$8,582	$8,059	$8,059	$9,509	$8,521	$8,562	$8,562	$503	6.24%	$0
100.04.51.04.5203	HEALTH	$22,068	$35,770	$24,000	$37,136	$27,995	$27,995	$26,100	$27,995	$34,764	$34,764	$6,768	24.18%	$0
100.04.51.04.5204	LIFE	$328	$225	$213	$330	$267	$267	$281	$267	$321	$321	$54	20.40%	$0
100.04.51.04.5744	OTHER MATERIALS	$35,479	$34,570	$34,852	$30,579	$30,000	$30,000	$28,160	$30,000	$30,000	$30,000	$0	0.00%	$0
100.04.51.04.5745	CULVERT PIPE/DRAIN TILE/EQUIP	$68,310	$34,524	$21,444	$7,433	$20,000	$20,000	$14,121	$20,000	$20,000	$20,000	$0	0.00%	$0
100.04.51.04.6026	STORM WATER LOCATION EXPENSE	$14,364	$16,565	$17,733	$17,956	$15,000	$15,000	$9,474	$15,000	$15,000	$15,000	$0	0.00%	$0
DPW - STORM WATER Total		**$241,914**	**$214,394**	**$203,710**	**$236,237**	**$227,237**	**$227,237**	**$228,390**	**$229,188**	**$241,127**	**$241,127**	**$13,890**	**6.11%**	**$0**
PUBLIC WORKS - SNOW & ICE CONTROL DIVISION:														
100.04.51.05.5101	SALARIES AND WAGES	$68,721	$76,226	$95,438	$83,699	$90,994	$90,994	$61,343	$90,994	$98,918	$98,918	$7,925	8.71%	$0
100.04.51.05.5102	OVERTIME - SNOW & ICE	$37,402	$46,735	$30,261	$44,436	$56,412	$56,412	$31,353	$56,412	$34,538	$34,538	($21,874)	-38.78%	$0
100.04.51.05.5201	FICA	$7,838	$9,013	$9,310	$8,992	$11,277	$11,277	$6,528	$11,277	$10,209	$10,209	($1,067)	-9.46%	$0
100.04.51.05.5202	PENSION	$6,943	$8,238	$8,678	$8,906	$10,330	$10,330	$6,663	$10,330	$9,380	$9,380	($950)	-9.19%	$0
100.04.51.05.5203	HEALTH	$19,145	$16,452	$21,839	$34,895	$21,894	$21,894	$22,194	$21,894	$28,508	$28,508	$6,614	30.21%	$0
100.04.51.05.5204	LIFE	$220	$186	$240	$321	$209	$209	$299	$209	$263	$263	$55	26.25%	$0
100.04.51.05.5704	OTHER SUPPLIES AND EXPENSES	$580	$2,371	$2,037	$2,101	$2,000	$2,000	$1,391	$2,000	$2,000	$2,000	$0	0.00%	$0
100.04.51.05.5746	SNOW FENCE AND POSTS	$2,340	$0	$0	$0	$4,000	$4,000	$0	$4,000	$4,000	$4,000	$0	0.00%	$0
100.04.51.05.5747	SAND AND SALT	$210,114	$205,733	$175,978	$229,374	$275,000	$275,000	$207,376	$275,000	$220,000	$220,000	($55,000)	-20.00%	$0
DPW - SNOW & ICE CONTROL Total		**$353,304**	**$364,953**	**$343,782**	**$412,723**	**$472,115**	**$472,115**	**$337,146**	**$472,115**	**$407,818**	**$407,818**	**($64,298)**	**-13.62%**	**$0**

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ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
PUBLIC WORKS - UTILITY & STREET LIGHTING DIVISION:														
100.04.51.06.5910	UTILITIES	$71,442	$76,395	$73,930	$76,749	$90,000	$90,000	$51,346	$90,000	$90,000	$90,000	$0	0.00%	$0
100.04.51.06.5916	STREET LIGHT MAINTENANCE	$2,561	$11,165	$600	$8,040	$10,000	$10,000	$5,310	$10,000	$10,000	$10,000	$0	0.00%	$0
DPW - UTILITY & STREET LIGHTING Total		**$74,003**	**$87,560**	**$74,530**	**$84,789**	**$100,000**	**$100,000**	**$56,656**	**$100,000**	**$100,000**	**$100,000**	**$0**	**0.00%**	**$0**
PUBLIC WORKS - MACHINERY & EQUIPMENT DIVISION:														
100.04.51.07.5101	SALARIES AND WAGES	$67,403	$71,287	$61,623	$73,587	$76,215	$76,215	$44,962	$76,215	$79,544	$79,544	$3,328	4.37%	$0
100.04.51.07.5102	OVERTIME - MACHINERY & EQUIP	$3,547	$1,248	$1,800	$6,043	$3,252	$3,252	$1,856	$3,252	$2,586	$2,586	($667)	-20.50%	$0
100.04.51.07.5105	WAGES - PD MAINTENANCE	$4,676	$5,941	$7,346	$7,830	$5,077	$5,077	$5,929	$5,077	$6,754	$6,754	$1,677	33.03%	$0
100.04.51.07.5201	FICA	$5,449	$5,668	$5,048	$6,241	$6,468	$6,468	$3,734	$6,468	$6,800	$6,800	$332	5.13%	$0
100.04.51.07.5202	PENSION	$4,916	$5,411	$4,854	$5,947	$5,834	$5,834	$3,801	$5,834	$6,186	$6,186	$352	6.04%	$0
100.04.51.07.5203	HEALTH	$30,855	$32,688	$25,430	$32,662	$19,560	$19,560	$18,554	$19,560	$24,871	$24,871	$5,311	27.15%	$0
100.04.51.07.5204	LIFE	$246	$311	$210	$266	$186	$186	$157	$186	$230	$230	$43	23.29%	$0
100.04.51.07.5405	MAINT OF VEHICLES & EQUIPMEN	$114,665	$128,756	$132,572	$126,045	$120,000	$120,000	$106,930	$120,000	$120,000	$120,000	$0	0.00%	$0
100.04.51.07.5410	RENTAL OF EQUIPMENT	$6,262	$4,720	$795	$10,852	$8,000	$8,000	$0	$8,000	$8,000	$8,000	$0	0.00%	$0
100.04.51.07.5704	OTHER SUPPLIES AND EXPENSES	$18,294	$12,507	$7,625	$7,294	$7,500	$7,500	$1,343	$7,500	$7,500	$7,500	$0	0.00%	$0
100.04.51.07.5735	AUTO EXP - OIL & TIRE	$15,849	$18,503	$21,130	$15,686	$20,000	$20,000	$11,772	$20,000	$20,000	$20,000	$0	0.00%	$0
100.04.51.07.5736	GAS BOY FUEL	$116,158	$112,057	$87,328	$94,649	$125,000	$125,000	$98,515	$125,000	$125,000	$125,000	$0	0.00%	$0
100.04.51.07.6109	UNDERGROUND STORAGE TANK INS	$1,686	$1,702	$2,040	$2,164	$2,100	$2,100	$2,945	$2,100	$2,100	$2,100	$0	0.00%	$0
DPW - MACHINERY & EQUIPMENT Total		**$390,004**	**$400.800**	**$357,801**	**$389,268**	**$399,193**	**$399,193**	**$300,498**	**$399,193**	**$409,570**	**$409,570**	**$10,378**	**2.60%**	**$0**
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION:														
100.04.51.08.5101	SALARIES AND WAGES	$59,819	$86,346	$71,970	$111,496	$75,158	$75,158	$54,406	$75,158	$86,104	$86,104	$10,945	14.56%	$0
100.04.51.08.5102	OVERTIME - BUILDING MAINT	$191	$389	$1	$402	$287	$287	$0	$287	$225	$225	($61)	-21.35%	$0
100.04.51.08.5201	FICA	$4,298	$6,289	$5,230	$7,650	$5,772	$5,772	$3,748	$5,772	$6,604	$6,604	$833	14.43%	$0
100.04.51.08.5202	PENSION	$3,872	$5,821	$4,824	$7,491	$5,198	$5,198	$3,620	$5,198	$6,002	$6,002	$804	15.46%	$0
100.04.51.08.5203	HEALTH	$19,233	$23,905	$21,337	$31,852	$18,084	$18,084	$14,863	$18,084	$24,815	$24,815	$6,731	37.22%	$0
100.04.51.08.5204	LIFE	$71	$120	$102	$191	$172	$172	$102	$172	$229	$229	$57	33.05%	$0
100.04.51.08.5415	MAINT OF BLDGS & GROUNDS	$30,844	$31,789	$39,131	$41,583	$37,000	$37,000	$29,205	$37,000	$37,000	$37,000	$0	0.00%	$0
100.04.51.08.5605	TELEPHONE	$960	$1,280	$800	$1,920	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.08.5704	OTHER SUPPLIES AND EXPENSES	$1,723	$1,783	$1,733	$255	$1,500	$1,500	$416	$1,500	$1,500	$1,500	$0	0.00%	$0
100.04.51.08.5910	UTILITIES	$28,534	$26,412	$25,169	$28,849	$28,000	$28,000	$20,409	$34,228	$35,000	$35,000	$7,000	25.00%	$0
100.04.51.08.5915	UTILITY-SEWER/WATER USAGE	$2,218	$2,524	$2,313	$2,686	$5,000	$5,000	$2,041	$3,000	$3,000	$3,000	($2,000)	-40.00%	$0
DPW - BUILDING MAINTENANCE Total		**$151,762**	**$186,657**	**$172,611**	**$234,376**	**$176,171**	**$176,171**	**$128,810**	**$180,399**	**$200,479**	**$200,479**	**$24,309**	**13.80%**	**$0**
PUBLIC WORKS - BRIDGES & DAMS DIVISION:														
100.04.51.09.5101	SALARIES AND WAGES	$7,311	$436	$283	$1,421	$1,961	$1,961	$150	$1,961	$2,243	$2,243	$282	14.38%	$0
100.04.51.09.5102	OVERTIME - BRIDGES & DAMS	$0	$0	$97	$110	$48	$48	$0	$48	$59	$59	$11	22.98%	$0
100.04.51.09.5201	FICA	$555	$32	$28	$111	$154	$154	$11	$154	$176	$176	$22	14.59%	$0
100.04.51.09.5202	PENSION	$470	$30	$16	$90	$139	$139	$0	$139	$160	$160	$22	15.64%	$0
100.04.51.09.5203	HEALTH	$778	$0	$79	$163	$472	$472	$0	$472	$646	$646	$175	37.01%	$0
100.04.51.09.5204	LIFE	$15	$0	$0	$0	$4	$4	$0	$4	$6	$6	$1	32.96%	$0
100.04.51.09.5744	INSPECTIONS/OTHER MATERIALS	$7,396	$541	$16,581	$18,281	$8,000	$8,000	$4,971	$8,000	$10,000	$10,000	$2,000	25.00%	$0
DPW - BRIDGES & DAMS Total		**$16,526**	**$1,038**	**$17,084**	**$20,175**	**$10,777**	**$10,777**	**$5,133**	**$10,777**	**$13,290**	**$13,290**	**$2,513**	**23.32%**	**$0**

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PUBLIC WORKS - WEED CUTTING DIVISION:														
100.04.51.10.5101	SALARIES AND WAGES	$26,700	$27,277	$18,915	$23,897	$28,744	$28,744	$5,605	$28,744	$29,162	$29,162	$418	1.45%	$0
100.04.51.10.5102	OVERTIME - WEED CUTTING	$0	$0	$125	$0	$62	$62	$0	$62	$36	$36	($26)	-42.32%	
100.04.51.10.5201	FICA	$1,994	$2,065	$1,431	$1,808	$2,204	$2,204	$427	$2,204	$2,234	$2,234	$30	1.36%	$0
100.04.51.10.5202	PENSION	$1,621	$1,777	$1,241	$998	$1,984	$1,984	$149	$1,984	$2,030	$2,030	$45	2.28%	$0
100.04.51.10.5203	HEALTH	$4,473	$2,056	$2,285	$2,227	$6,916	$6,916	$0	$6,916	$8,405	$8,405	$1,488	21.52%	$0
100.04.51.10.5204	LIFE	$185	$191	$112	$104	$66	$66	$0	$66	$78	$78	$12	17.82%	$0
100.04.51.10.5704	OTHER SUPPLIES AND EXPENSES	$0	$636	$317	$589	$500	$500	$65	$500	$500	$500	$0	0.00%	$0
DPW - WEED CUTTING Total		**$34,973**	**$34,002**	**$24,426**	**$29,623**	**$40,476**	**$40,476**	**$6,246**	**$40,476**	**$42,443**	**$42,443**	**$1,967**	**4.86%**	**$0**
PUBLIC WORKS - PARKS DIVISION:														
100.04.51.11.5101	SALARIES AND WAGES	$197,432	$208,939	$228,248	$208,793	$215,500	$215,500	$115,625	$215,500	$236,184	$236,184	$20,684	9.60%	$0
100.04.51.11.5102	OVERTIME - PARKS	$1,084	$4,384	$4,491	$7,486	$4,911	$4,911	$5,037	$4,911	$4,654	$4,654	($257)	-5.24%	$0
100.04.51.11.5201	FICA	$14,627	$15,829	$17,369	$15,051	$16,861	$16,861	$8,435	$16,861	$18,424	$18,424	$1,563	9.27%	$0
100.04.51.11.5202	PENSION	$9,852	$12,149	$13,060	$12,790	$15,198	$15,198	$7,428	$15,198	$16,755	$16,755	$1,557	10.24%	$0
100.04.51.11.5203	HEALTH	$44,923	$35,673	$34,368	$44,856	$51,852	$51,852	$13,080	$51,852	$68,069	$68,069	$16,217	31.28%	$0
100.04.51.11.5204	LIFE	$256	$329	$376	$411	$494	$494	$265	$494	$629	$629	$135	27.29%	$0
100.04.51.11.5405	MAINT OF VEHICLES & EQUIP	$15,113	$20,398	$30,307	$22,579	$25,000	$25,000	$17,963	$25,000	$25,000	$25,000	$0	0.00%	$0
100.04.51.11.5410	RENTALS & LEASES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.11.5415	MAINT OF PAVILLIONS & GROUNDS	$37,614	$49,437	$37,951	$45,918	$35,000	$35,000	$41,747	$35,000	$40,000	$40,000	$5,000	14.29%	$0
100.04.51.11.5702	OPERATING SUPPLIES & EXPENSE	$11,662	$10,467	$9,544	$9,417	$9,350	$9,350	$2,223	$9,350	$9,350	$9,350	$0	0.00%	$0
100.04.51.11.5731	SMALL TOOLS & MINOR EQUIPMENT	$4,054	$3,915	$3,928	$4,381	$5,000	$5,000	$2,221	$5,000	$5,000	$5,000	$0	0.00%	$0
100.04.51.11.5735	GAS, OIL & LUBRICATION	$12,776	$6,120	$7,362	$10,310	$10,500	$10,500	$6,106	$10,500	$10,500	$10,500	$0	0.00%	$0
100.04.51.11.5820	CONTRACTED SERVICES	$72,134	$82,843	$94,701	$116,077	$94,000	$94,000	$55,695	$95,000	$95,000	$95,000	$1,000	1.06%	$0
100.04.51.11.5910	UTILITIES	$19,053	$20,095	$21,841	$23,137	$21,750	$21,750	$17,189	$24,645	$25,000	$25,000	$3,250	14.94%	$0
100.04.51.11.5915	UTILITY-SEWER/WATER USAGE	$7,267	$7,040	$6,514	$6,576	$5,000	$5,000	$4,930	$6,650	$6,750	$6,750	$1,750	35.00%	$0
100.04.51.11.5916	LIGHTING MAINTENANCE	$3,725	$4,553	$5,272	$100	$5,000	$5,000	$4,832	$5,000	$5,000	$5,000	$0	0.00%	$0
DPW - PARKS Total		**$451,571**	**$482,171**	**$515,334**	**$527,882**	**$515,417**	**$515,417**	**$302,774**	**$520,962**	**$566,314**	**$566,314**	**$50,897**	**9.87%**	**$0**
	TOTAL DPW DIVISIONS	**$2,898,607**	**$3,022,398**	**$3,047,025**	**$3,288,851**	**$3,236,735**	**$3,236,735**	**$2,264,643**	**$3,254,392**	**$3,377,511**	**$3,377,511**	**$140,776**	**4.35%**	**$0**
	TOTAL PUBLIC WORKS	**$3,053,534**	**$3,176,876**	**$3,189,039**	**$3,448,859**	**$3,405,198**	**$3,405,198**	**$2,379,713**	**$3,422,854**	**$3,560,694**	**$3,560,694**	**$155,496**	**13.09%**	**$0**

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ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
CULTURE, RECREATION & EDUCATION - NON-DEPARTMENTAL:														
100.05.06.00.6037	PARADE FUND	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$0	0.00%	$0
100.05.06.00.6052	LITTLE MUSKEGO LAKE DISTRICT	$43,001	$44,740	$44,222	$44,222	$44,222	$44,222	$44,222	$44,222	$44,222	$44,222	$0	0.00%	$0
100.05.06.00.6053	LAKE DENOON DISTRICT	$7,412	$7,597	$7,474	$9,182	$9,182	$9,182	$9,182	$9,182	$9,182	$9,182	$0	0.00%	$0
PARADE/LML DISTRICT Total		**$59,413**	**$61,337**	**$60,696**	**$62,404**	**$62,404**	**$62,404**	**$62,404**	**$62,404**	**$62,404**	**$62,404**	**$0**	**0.00%**	**$0**
CULTURE, RECREATION & EDUCATION - LIBRARY:														
100.05.71.00.5101	SALARY & WAGES	$688,366	$680,472	$759,116	$760,041	$828,951	$828,951	$523,845	$802,945	$874,436	$874,436	$45,484	5.49%	$0
100.05.71.00.5102	OVERTIME	$186	$655	$48	$0	$1,938	$1,938	$0	$0	$2,000	$2,000	$62	3.22%	$0
100.05.71.00.5201	FICA	$52,308	$51,081	$56,975	$56,868	$64,210	$64,210	$39,061	$61,425	$67,695	$67,695	$3,484	5.43%	$0
100.05.71.00.5202	PENSION	$37,777	$37,644	$42,489	$42,362	$49,417	$49,417	$30,420	$47,867	$52,597	$52,597	$3,180	6.43%	$0
100.05.71.00.5203	HEALTH	$110,505	$133,272	$131,515	$128,665	$136,194	$136,194	$106,699	$159,964	$206,333	$206,333	$70,140	51.50%	$0
100.05.71.00.5204	LIFE	$1,234	$1,066	$911	$885	$967	$967	$809	$967	$1,299	$1,299	$331	34.25%	$0
100.05.71.00.5229	HEALTH INSURANCE ALLOWANCE	$21,600	$14,630	$13,260	$10,460	$8,460	$8,460	$5,640	$8,460	$8,460	$8,460	$0	0.00%	$0
100.05.71.00.5302	MILEAGE	$806	$1,073	$648	$1,593	$1,500	$1,500	$776	$1,500	$1,700	$1,700	$200	13.33%	$0
100.05.71.00.5303	CONFERENCES & TRAINING	$2,359	$4,583	$2,264	$3,159	$3,600	$3,600	$1,952	$3,600	$3,600	$3,600	$0	0.00%	$0
100.05.71.00.5305	DUES & MEMBERSHIP	$1,366	$835	$1,017	$924	$1,300	$1,300	$804	$1,000	$950	$950	($350)	-26.92%	$0
100.05.71.00.5401	LIBRARY EQUIPMENT	$13,770	$23,755	$6,109	$22,890	$11,120	$11,120	$7,467	$11,120	$14,000	$14,000	$2,880	25.90%	$0
100.05.71.00.5415	MAINTENANCE OF BLDG & GROUNDS	$56,247	$42,520	$82,511	$60,106	$49,000	$49,000	$19,552	$49,000	$53,000	$53,000	$4,000	8.16%	$0
100.05.71.00.5505	COMPUTER CHARGES	$34,549	$49,957	$36,282	$43,523	$52,000	$52,000	$40,185	$52,000	$55,484	$55,484	$3,484	6.70%	$0
100.05.71.00.5602	TELEPHONE	$0	$440	$621	$620	$480	$480	$792	$1,200	$1,200	$1,200	$720	150.00%	$0
100.05.71.00.5701	OFFICE SUPPLIES AND EXPENSES	$4,065	$6,374	$7,431	$2,647	$3,500	$3,500	$2,456	$3,500	$4,000	$4,000	$500	14.29%	$0
100.05.71.00.5702	PROCESSING SUPPLIES	$8,679	$14,131	$10,708	$9,498	$11,000	$11,000	$2,596	$9,500	$11,000	$11,000	$0	0.00%	$0
100.05.71.00.5703	HOUSEKEEPING SUPPLIES	$2,904	$3,030	$4,459	$2,192	$3,000	$3,000	$2,271	$3,000	$3,000	$3,000	$0	0.00%	$0
100.05.71.00.5740	LIBRARY GRANT EXPENSE	$3,153	$3,000	$10,310	$4,239	$0	$0	$3,950	$4,635	$0	$0	$0	#DIV/0!	$0
100.05.71.00.5752	LIBRARY FRIENDS EXPENSE	$7,200	$5,303	$6,751	$8,300	$5,000	$5,000	$1,725	$1,800	$1,000	$1,000	($4,000)	-80.00%	$0
100.05.71.00.5774	LIBRARY REPLACEMENT	$425	$0	$122	$0	$300	$300	$0	$0	$0	$0	($300)	-100.00%	$0
100.05.71.00.5835	HOUSEKEEPING SERVICES	$44,700	$45,939	$46,920	$50,073	$50,110	$50,110	$33,263	$50,592	$52,104	$52,104	$1,994	3.98%	$0
100.05.71.00.5910	GAS & ELECTRIC	$77,874	$83,602	$81,423	$81,140	$92,000	$92,000	$63,211	$94,000	$96,500	$96,500	$4,500	4.89%	$0
100.05.71.00.5915	SEWER & WATER	$2,115	$2,115	$2,115	$2,238	$2,500	$2,500	$1,724	$2,500	$2,500	$2,500	$0	0.00%	$0
100.05.71.00.6062	PROGRAMMING	$5,111	$7,087	$1,710	$456	$900	$900	$470	$700	$900	$900	$0	0.00%	$0
100.05.71.01.5711	PRINT MATERIALS	$112,419	$98,600	$93,442	$91,885	$107,000	$107,000	$57,042	$105,600	$100,000	$100,000	($7,000)	-6.54%	$0
100.05.71.02.5711	AUDIO VISUAL MATERIALS	$29,297	$24,290	$24,759	$24,954	$28,050	$28,050	$11,262	$26,100	$25,000	$25,000	($3,050)	-10.87%	$0
100.05.71.03.5711	ELECTRONIC MATERIALS	$22,397	$27,594	$30,864	$45,994	$15,400	$15,400	$14,780	$17,848	$20,000	$20,000	$4,600	29.87%	$0
LIBRARY Total		**$1,341,409**	**$1,363,049**	**$1,454,779**	**$1,455,711**	**$1,527,897**	**$1,527,897**	**$972,752**	**$1,520,823**	**$1,658,757**	**$1,658,757**	**$130,860**	**8.56%**	**$0**

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ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
CULTURE, RECREATION & EDUCATION - PW&D RECREATION ADMINISTRATION:														
100.05.72.10.5101	SALARIES & WAGES	$138,301	$142,731	$171,953	$183,520	$193,808	$193,808	$120,223	$193,808	$201,336	$201,336	$7,528	3.88%	$0
100.05.72.10.5110	INSTRUCTION RELATED	$0	$195	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.5102	OVERTIME - ADMIN	$1,985	$1,766	$2,004	$1,431	$2,000	$2,000	$1,929	$2,000	$2,000	$2,000	$0	0.00%	$0
100.05.72.10.5201	FICA	$9,345	$9,626	$11,827	$12,719	$14,979	$14,979	$8,364	$14,979	$15,555	$15,555	$576	3.84%	$0
100.05.72.10.5202	PENSION	$9,134	$9,833	$11,188	$11,670	$12,738	$12,738	$8,160	$12,738	$13,338	$13,338	$601	4.72%	$0
100.05.72.10.5203	HEALTH	$59,001	$68,039	$60,573	$66,746	$61,960	$61,960	$43,626	$61,960	$94,169	$94,169	$32,209	51.98%	$0
100.05.72.10.5204	LIFE	$314	$426	$541	$579	$609	$609	$414	$609	$656	$656	$46	7.59%	$0
100.05.72.10.5302	MILEAGE	$35	$255	$0	$8	$250	$250	$11	$125	$250	$250	$0	0.00%	$0
100.05.72.10.5303	CONFERENCES AND SPECIAL EVEN	$1,286	$96	$738	$96	$2,700	$2,700	$0	$500	$2,700	$2,700	$0	0.00%	$0
100.05.72.10.5305	DUES AND MEMBERSHIPS	$690	$1,532	$1,253	$1,307	$1,525	$1,525	$885	$1,525	$1,525	$1,525	$0	0.00%	$0
100.05.72.10.5401	COPIER MAINTENANCE	$2,540	$2,086	$2,161	$2,312	$2,700	$2,700	$1,156	$2,300	$2,700	$2,700	$0	0.00%	$0
100.05.72.10.5420	MNSD FACILITY USE FEES	$11,820	$9,584	$13,408	$16,104	$25,000	$25,000	$10,230	$18,000	$20,000	$20,000	($5,000)	-20.00%	$0
100.05.72.10.5506	COMPUTER CHARGES/E-PAY FEES	$7,516	$8,627	$10,909	$11,274	$8,650	$8,650	$5,995	$8,000	$9,200	$9,200	$550	6.36%	$0
100.05.72.10.5601	TELEPHONE	$1,100	$1,060	$1,049	$1,071	$1,080	$1,080	$699	$1,080	$1,080	$1,080	$0	0.00%	$0
100.05.72.10.5701	OFFICE SUPPLIES AND EXPENSES	$1,263	$1,477	$2,997	$2,173	$2,500	$2,500	$945	$2,500	$2,500	$2,500	$0	0.00%	$0
100.05.72.10.5702	OPERATING SUPPLIES AND EXPEN	$645	$90	$600	$740	$800	$800	$0	$800	$800	$800	$0	0.00%	$0
100.05.72.10.5820	CONTRACTED SERVICES	$12,356	$14,034	$1,228	$840	$2,250	$2,250	$360	$900	$1,350	$1,350	($900)	-40.00%	$0
100.05.72.10.6035	TICKET SALES EXPENSE	$0	$0	$0	$5,326	$4,850	$4,850	$0	$3,500	$4,850	$4,850	$0	0.00%	$0
RECREATION-ADMINISTRATION Total		**$257,332**	**$271,458**	**$292,428**	**$317,916**	**$338,399**	**$338,399**	**$202,998**	**$325,324**	**$374,009**	**$374,009**	**$35,610**	**#DIV/0!**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION ATHLETICS PROGRAM:														
100.05.72.13.5101	SALARIES AND WAGES	$22,273	$20,837	$18,364	$15,515	$20,455	$20,455	$9,225	$14,000	$21,719	$21,719	$1,265	6.18%	$0
100.05.72.13.5110	INSTRUCTION RELATED	$81,238	$92,586	$87,293	$72,179	$103,351	$103,351	$32,540	$44,000	$89,008	$89,008	($14,343)	-13.88%	$0
100.05.72.13.5201	FICA	$1,704	$1,594	$1,405	$1,039	$1,565	$1,565	$807	$1,071	$1,662	$1,662	$97	6.18%	$0
100.05.72.13.5702	OPERATING SUPPLIES	$12,125	$12,535	$15,860	$14,694	$16,805	$16,805	$10,503	$13,000	$15,730	$15,730	($1,075)	-6.40%	$0
100.05.72.13.5820	CONTRACTED SERVICES	$1,360	$5,610	$11,322	$10,575	$14,520	$14,520	$4,665	$7,500	$14,595	$14,595	$75	0.52%	$0
100.05.72.13.6002	CRIMINAL HISTORY CHECKS	$840	$0	$308	$0	$610	$610	$392	$532	$610	$610	$0	0.00%	$0
100.05.72.13.6030	MISC REFUNDS & REIMB	$40	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
RECREATION-ATHLETICS Total		**$119,580**	**$133,162**	**$134,553**	**$114,001**	**$157,305**	**$157,305**	**$58,132**	**$80,103**	**$143,324**	**$143,324**	**($13,981)**	**-8.89%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION SAFETY PROGRAM:														
100.05.72.14.5101	SALARIES AND WAGES	$970	$395	$267	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.14.5110	INSTRUCTION RELATED	$0	$0	$315	$0	$0	$0	$219	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.14.5201	FICA	$74	$30	$20	$0	$0	$0	$17	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.14.5702	OPERATING SUPPLIES	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.14.5730	PROGRAM MATERIALS	$2,711	$983	$499	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.14.5820	CONTRACTED SERVICES	$3,315	$3,205	$3,761	$3,634	$3,825	$3,825	$3,634	$3,600	$3,825	$3,825	$0	0.00%	$0
RECREATION-SAFETY Total		**$7,077**	**$4,612**	**$4,862**	**$3,634**	**$3,825**	**$3,825**	**$3,870**	**$3,600**	**$3,825**	**$3,825**	**$0**	**0.00%**	**$0**

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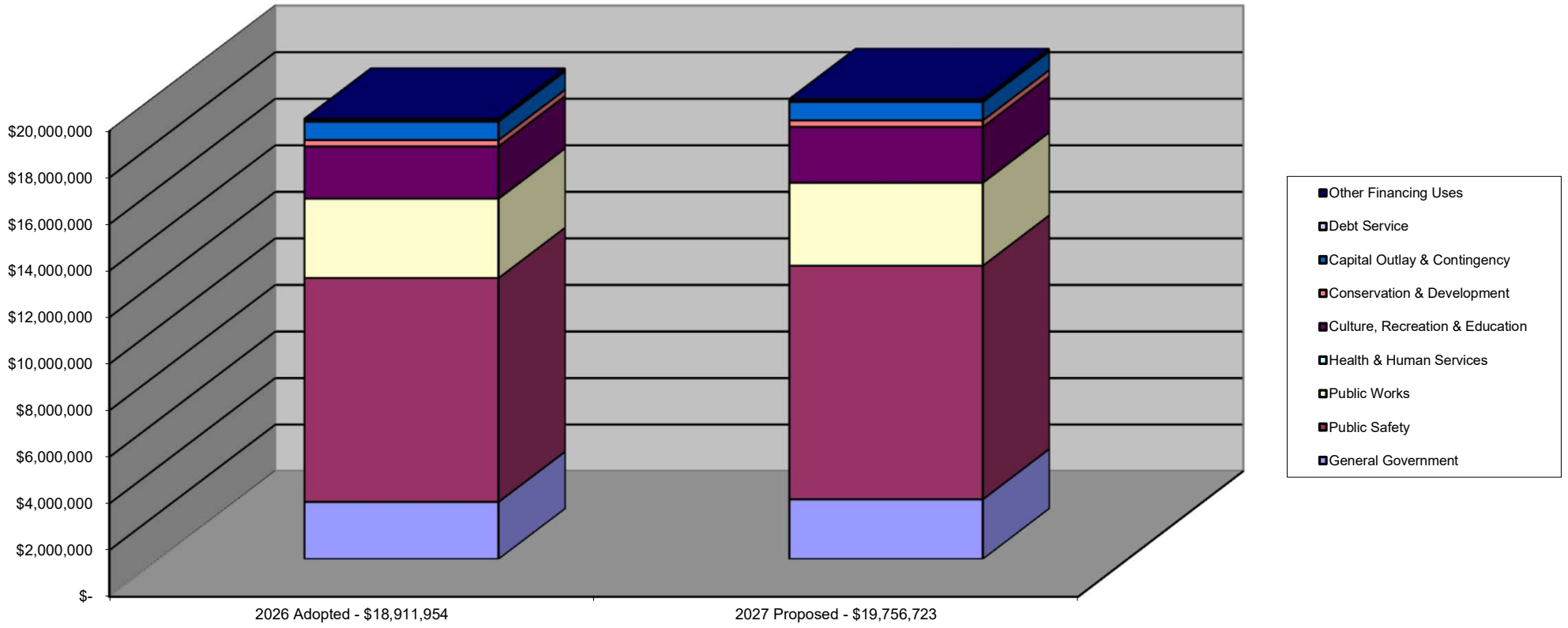
ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
CULTURE, RECREATION & EDUCATION - RECREATION CHILD CARE PROGRAM:														
100.05.72.16.5101	SALARIES AND WAGES	$69,180	$80,101	$68,904	$67,159	$79,882	$79,882	$68,322	$60,000	$80,044	$80,044	$163	0.20%	$0
100.05.72.16.5201	FICA	$5,292	$6,124	$5,271	$5,138	$6,111	$6,111	$5,227	$4,590	$6,123	$6,123	$12	0.20%	$0
100.05.72.16.5301	TRAINING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.16.5702	OPERATING SUPPLIES	$5,561	$7,595	$6,875	$6,258	$10,300	$10,300	$6,145	$7,500	$10,400	$10,400	$100	0.97%	$0
100.05.72.16.5730	PROGRAM MATERIALS	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.16.5820	CONTRACTED SERVICES	$6,021	$8,788	$8,296	$19,585	$18,475	$18,475	$8,079	$7,000	$15,475	$15,475	($3,000)	-16.24%	$0
100.05.72.16.6002	CRIMINAL HISTORY CHECKS	$231	$0	$0	$84	$350	$350	$0	$250	$350	$350	$0	0.00%	$0
RECREATION-CHILD CARE Total		**$86,285**	**$102,617**	**$89,346**	**$98,223**	**$115,117**	**$115,117**	**$87,774**	**$79,340**	**$112,393**	**$112,393**	**($2,725)**	**-2.37%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION VARIED INTERESTS PROGRAM:														
100.05.72.18.5101	SALARIES AND WAGES	$0	$0	$0	$109	$192	$192	$180	$180	$192	$192	$0	0.00%	$0
100.05.72.18.5110	INSTRUCTION RELATED	$9,211	$4,643	$10,192	$7,063	$5,384	$5,384	$2,767	$6,000	$8,230	$8,230	$2,846	52.86%	$0
100.05.72.18.5201	FICA	$0	$0	$0	$18	$15	$15	$14	$14	$15	$15	$0	0.00%	$0
100.05.72.18.5702	OPERATING SUPPLIES	$250	$269	$119	$674	$200	$200	$1,202	$1,000	$200	$200	$0	0.00%	$0
100.05.72.18.5820	CONTRACTED SERVICES	$0	$1,973	$300	$0	$700	$700	$0	$0	$700	$700	$0	0.00%	$0
RECREATION-VARIED INTERESTS Total		**$9,461**	**$6,884**	**$10,610**	**$7,864**	**$6,491**	**$6,491**	**$4,162**	**$7,194**	**$9,337**	**$9,337**	**$2,846**	**43.85%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION PARKS PROGRAM:														
100.05.72.19.5101	SALARIES AND WAGES	$11,475	$17,000	$24,428	$21,239	$25,703	$25,703	$16,784	$21,000	$25,828	$25,828	$125	0.49%	$0
100.05.72.19.5201	FICA	$878	$1,301	$1,869	$1,625	$1,966	$1,966	$1,284	$1,607	$1,976	$1,976	$10	0.49%	$0
100.05.72.19.5702	OPERATING SUPPLIES AND EXPEN	$4,583	$6,004	$8,636	$7,954	$5,050	$5,050	$4,258	$4,000	$5,050	$5,050	$0	0.00%	$0
100.05.72.19.6002	CRIMINAL HISTORY CHECKS	$0	$0	$0	$0	$10	$10	$0	$0	$10	$10	$0	0.00%	$0
RECREATION-PARKS Total		**$16,936**	**$24,305**	**$34,933**	**$30,817**	**$32,729**	**$32,729**	**$22,326**	**$26,607**	**$32,864**	**$32,864**	**$135**	**0.41%**	**$0**
	TOTAL RECREATION PROGRAMS	**$239,339**	**$271,580**	**$274,304**	**$254,539**	**$315,467**	**$315,467**	**$176,263**	**$196,843**	**$301,742**	**$301,742**	**($13,726)**	**-4.35%**	**$0**
	TOTAL RECREATION	**$496,671**	**$543,038**	**$566,732**	**$572,455**	**$653,866**	**$653,866**	**$379,261**	**$522,167**	**$675,751**	**$675,751**	**$21,884**	**3.35%**	**$0**
	TOTAL PARKS & RECREATION	**$496,671**	**$543,038**	**$566,732**	**$572,455**	**$653,866**	**$653,866**	**$379,261**	**$522,167**	**$675,751**	**$675,751**	**$21,884**	**3.35%**	**$0**
	TOTAL CULTURE, RECREATION & EDUCATION	**$1,897,493**	**$1,967,424**	**$2,082,208**	**$2,090,570**	**$2,244,168**	**$2,244,168**	**$1,414,417**	**$2,105,395**	**$2,396,912**	**$2,396,912**	**$152,744**	**6.81%**	**$0**

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OPERATING EXPENSES
PROPOSED 2027 BUDGET

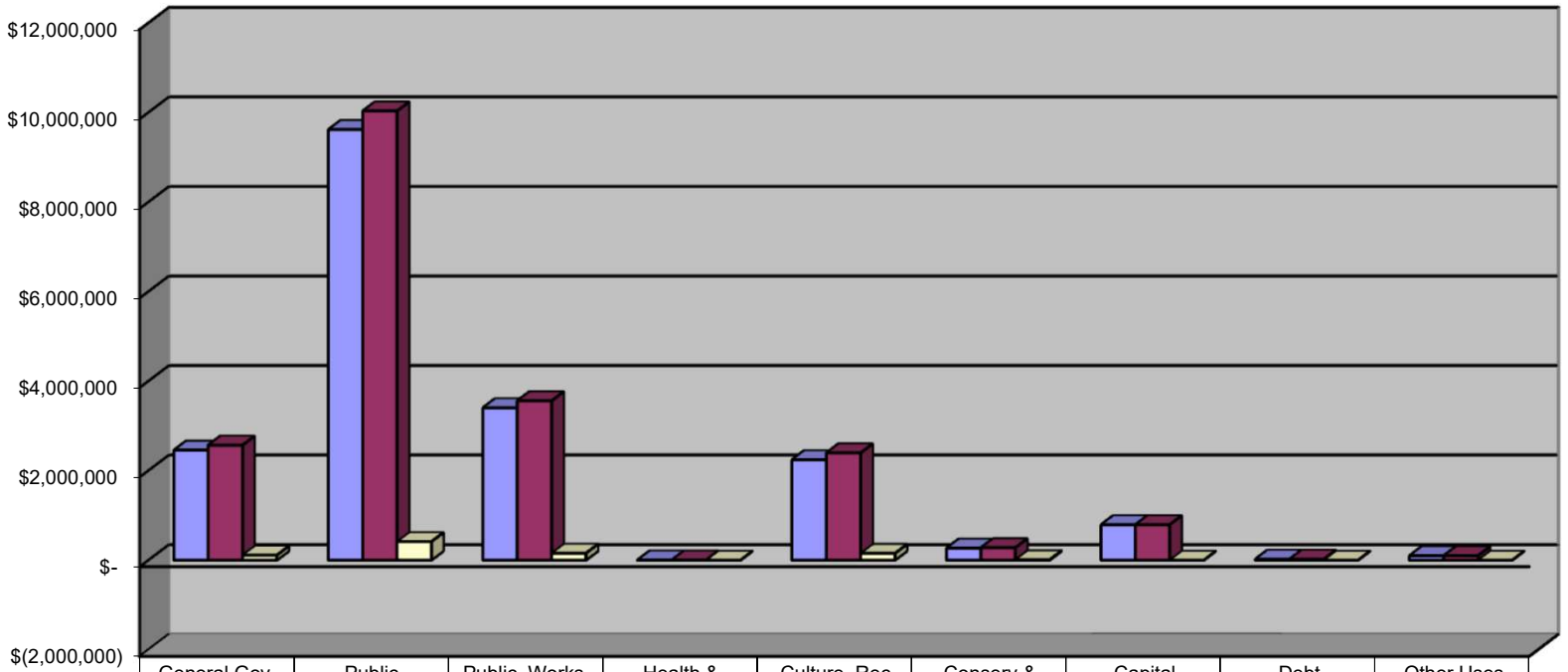
November 5, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 Mayor's Proposal	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
CONSERVATION & DEVELOPMENT - PW&D PLANNING DIVISION:														
100.06.18.01.5101	SALARIES AND WAGES	$300,396	$147,031	$159,028	$163,085	$172,202	$172,202	$109,520	$172,202	$180,542	$180,542	$8,340	4.84%	$0
100.06.18.01.5102	OVERTIME	$0	$0	$0	$0	$600	$600	$504	$600	$0	$0	($600)	-100.00%	$0
100.06.18.01.5201	FICA	$22,417	$11,273	$12,044	$12,311	$13,495	$13,495	$8,516	$13,495	$14,595	$14,595	$1,100	8.15%	$0
100.06.18.01.5202	PENSION	$19,560	$10,004	$10,977	$11,335	$12,442	$12,442	$7,918	$12,442	$13,089	$13,089	$648	5.20%	$0
100.06.18.01.5203	HEALTH	$67,011	$26,792	$31,672	$35,210	$30,980	$30,980	$19,996	$30,980	$23,542	$23,542	($7,438)	-24.01%	$0
100.06.18.01.5204	LIFE	$724	$202	$235	$271	$279	$279	$208	$279	$414	$414	$136	48.69%	$0
100.06.18.01.5229	HEALTH INSURANCE ALLOWANCE	$3,360	$4,539	$3,600	$3,600	$3,600	$3,600	$5,600	$8,400	$10,240	$10,240	$6,640	184.44%	$0
100.06.18.01.5301	TRAINING	$0	$0	$0	$0	$400	$400	$0	$400	$400	$400	$0	0.00%	$0
100.06.18.01.5302	MILEAGE	$0	$60	$0	$36	$500	$500	$0	$500	$500	$500	$0	0.00%	$0
100.06.18.01.5303	CONFERENCES & SPECIAL EVENTS	$1,272	$409	$3,356	$1,030	$2,650	$2,650	$3,978	$2,650	$2,650	$2,650	$0	0.00%	$0
100.06.18.01.5305	MEMBERSHIPS & DUES	$1,357	$1,425	$1,459	$1,508	$1,500	$1,500	$903	$1,500	$1,500	$1,500	$0	0.00%	$0
100.06.18.01.5405	VEHICLE MAINTENANCE	$57	$0	$191	$60	$250	$250	$0	$250	$250	$250	$0	0.00%	$0
100.06.18.01.5410	MAINT. & RENTAL OF EQUIP. -	$2,611	$5,175	$4,474	$2,312	$5,800	$5,800	$1,156	$5,800	$5,800	$5,800	$0	0.00%	$0
100.06.18.01.5506	COMPUTER CHARGES/CITY HALL	$8,961	$6,726	$6,700	$8,700	$13,300	$13,300	$10,693	$13,300	$13,400	$13,400	$100	0.75%	$0
100.06.18.01.5601	TELEPHONE/CITY HALL	$480	$920	$621	$480	$480	$480	$320	$480	$480	$480	$0	0.00%	$0
100.06.18.01.5701	OFFICE SUPPLIES	$273	$48	$335	$230	$500	$500	$708	$500	$500	$500	$0	0.00%	$0
100.06.18.01.5704	OTHER SUPPLIES AND EXPENSES	$2,857	$840	$1,529	$3,363	$3,200	$3,200	$3,457	$3,200	$3,200	$3,200	$0	0.00%	$0
100.06.18.01.5713	PRINT MATERIALS	$502	$0	$77	$0	$500	$500	$0	$500	$500	$500	$0	0.00%	$0
100.06.18.01.5801	PROFESSIONAL SERVICES	$0	$3,500	$5,285	$5,210	$5,000	$5,000	$843	$5,000	$5,000	$5,000	$0	0.00%	$0
100.06.18.01.5804	ECONOMIC DEVELOPMENT	$3,000	$1,600	$1,600	$1,695	$1,200	$1,200	$0	$1,200	$1,200	$1,200	$0	0.00%	$0
CDD-PLAN DIVISION Total		**$434,838**	**$220,544**	**$243,183**	**$250,437**	**$268,876**	**$268,876**	**$174,320**	**$273,676**	**$277,802**	**$277,802**	**$8,926**	**3.32%**	**$0**
	TOTAL CONSERVATION & DEVELOPMENT	**$434,838**	**$220,544**	**$243,183**	**$250,437**	**$268,876**	**$268,876**	**$174,320**	**$273,676**	**$277,802**	**$277,802**	**$8,926**	**3.32%**	**$0**
CAPITAL OUTLAY - INFORMATION TECHNOLOGY/POLICE/PUBLIC WORKS:														
100.07.01.06.6501	COMPUTER REPLACEMENTS	$16,631	$16,850	$24,531	$29,937	$30,000	$30,000	$22,203	$30,000	$30,000	$30,000	$0	0.00%	$0
100.07.01.06.6502	MOBILE DEVICES	$6,900	$9,627	$9,687	$6,762	$7,000	$7,000	$5,579	$7,000	$7,000	$7,000	$0	0.00%	$0
100.07.01.06.6504	SOCIAL MEDIA ARCHIVE	$5,280	$5,034	$5,495	$5,552	$5,500	$5,500	$5,345	$5,500	$5,500	$5,500	$0	0.00%	$0
100.07.20.01.6501	POLICE VEHICLE REPLACEMENT	$0	$196,271	$194,371	$205,056	$280,800	$280,800	$197,000	$280,800	$280,800	$280,800	$0	0.00%	$0
100.07.51.02.6502	MAJOR ROAD IMPROVEMENT	$788,670	$747,833	$732,651	$728,526	$375,000	$375,000	$139,611	$375,000	$375,000	$375,000	$0	0.00%	$0
100.07.51.07.6504	DPW VEHICLE REPLACEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
	TOTAL CAPITAL OUTLAY	**$817,481**	**$975,616**	**$966,736**	**$975,835**	**$698,300**	**$698,300**	**$369,737**	**$698,300**	**$698,300**	**$698,300**	**$0**	**0.00%**	**$0**
CONTINGENCY (0.50% OF BUDGET-MINIMUM):														
100.07.81.00.6601	**CONTINGENCY FUND**	**$0**	**$0**	**$0**	**$0**	**$94,000**	**$94,000**	**$0**	**$0**	**$94,000**	**$94,000**	**$0**	**0.00%**	**$0**
DEBT SERVICE - NON-DEPARTMENTAL:														
100.08.06.00.6090	**BANK SERVICE CHARGES**	**$12,304**	**$9,052**	**$17,015**	**$20,434**	**$22,000**	**$22,000**	**$13,772**	**$21,000**	**$21,810**	**$21,810**	**($190)**	**-0.86%**	**$0**
OTHER FINANCING USES:														
100.30.80.00.9270	GF TRF TO COMP ABS FUND #270	$147,159	$315,923	$146,630	$177,148	$100,000	$100,000	$150,000	$150,000	$100,000	$100,000	$0	0.00%	$0
100.30.80.00.9301	GF TRF TO DEBT SERV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
	TOTAL OTHER FINANCING USES	**$147,159**	**$315,923**	**$146,630**	**$177,148**	**$100,000**	**$100,000**	**$150,000**	**$150,000**	**$100,000**	**$100,000**	**$0**	**0.00%**	**$0**
TOTAL GENERAL FUND EXPENDITURES		**$16,711,130**	**$17,230,864**	**$17,724,203**	**$18,512,345**	**$18,911,953**	**$18,911,953**	**$11,962,130**	**$18,044,934**	**$19,756,723**	**$19,756,723**	**$844,769**	**4.47%**	**$0**
	GENERAL FUND BALANCE	**$7,968,923**	**$8,244,919**	**$9,314,233**	**$10,030,736**	**$7,674,340**	**$7,674,340**		**$11,240,491**	**$11,240,491.90**	**$11,240,492**	**$1,209,755**	**12.06%**	**$0**
PER RESOLUTION #053-2015, UNASSIGNED FUND BALANCE (2 MONTHS EXP):										**$3,292,787**	**$3,292,787**			**$0**

CITY OF MUSKEGO
General Fund Expenditures



CITY OF MUSKEGO
General Fund Expenditures



	General Gov.	Public Safety	Public Works	Health & Human Services	Culture, Rec & Ed.	Conserv & Dev.	Capital Outlay & Cont.	Debt Service	Other Uses
2026 Adopted - $18,911,954	$2,456,333	$9,619,247	$3,405,198	$3,831	$2,244,168	$268,876	$792,300	$22,000	$100,000
2027 Proposed - $19,756,723	$2,568,845	$10,034,320	$3,560,694	$4,039	$2,396,912	$277,802	$792,300	$21,810	$100,000
Change - $844,769	$112,511	$415,073	$155,496	$208	$152,746	$8,926	$-	$(190)	$-

SECTION 5

PROPOSED
2027
PERSONNEL BUDGET

CITY OF MUSKEGO
FULL TIME EQUIVALENT POSITION SUMMARY BY DEPARTMENT
(Total City permanent positions, not including elected, seasonal or temporary employees)

			BUDGETED FTE's		
			2026	2027	
DEPARTMENT	POSITION	STATUS	PROPOSED	PROPOSED	CHANGE
MAYOR	HUMAN RESOURCE DIRECTOR	Full-Time	1.00	1.00	
			1.00	1.00	0.00
FINANCE & ADMINISTRATION	FINANCE & ADMINISTRATION DIRECTOR	Full-Time	1.00	1.00	
	DEPUTY TREASURER	Full-Time	1.00	1.00	
	CITY CLERK	Full-Time	1.00	1.00	
	DEPUTY CLERK	Full-Time	0.00	1.00	
	ASSISTANT DEPUTY CLERK-TREASURER	Full-Time	4.00	3.00	
			7.00	7.00	0.00
LAW	ATTORNEY	Full-Time	1.00	1.00	
	LEGAL INTERN	Temporary	0.50	0.50	
			1.50	1.50	0.00
COURT	COURT CLERK	Full-Time	1.00	1.00	
	DEPUTY COURT CLERK	Part-Time	0.25	0.25	
			1.25	1.25	0.00
MAINTENANCE	MAINTENANCE	Full-Time	1.00	1.00	0.00
INFORMATION TECHNOLOGY	DIRECTOR INFORMATION TECHNOLOGY	Full-Time	1.00	1.00	
	NETWORK ADMINISTRATOR	Full-Time	1.00	1.00	
	COMPUTER TECHNICIAN	Full-Time	1.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	GIS INTERN	Temporary	0.21	0.21	
			3.71	3.71	0.00
POLICE	POLICE CHIEF	Full-Time	1.00	1.00	
	COMMUNITY RESOURCE OFFICER	Full-Time	1.00	1.00	
	CAPTAIN	Full-Time	1.00	1.00	
	DETECTIVE	Full-Time	2.00	2.00	
	INVESTIGATOR	Full-Time	1.00	2.00	
	DRUG ENFORCEMENT OFFICER	Full-Time	1.00	0.00	
	LIEUTENANT	Full-Time	4.00	4.00	
	SERGEANT	Full-Time	6.00	6.00	
	K-9 OFFICER	Full-Time	2.00	2.00	
	SCHOOL LIAISON OFFICER	Full-Time	3.00	3.00	
	PATROL OFFICER	Full-Time	19.00	19.00	
			41.00	41.00	0.00
CIVILIAN PERSONNEL	PD ADMIN ASSISTANT	Full-Time	1.00	1.00	
	DISPATCHER	Full-Time	9.00	9.00	
			10.00	10.00	0.00
PW&D - BUILDING INSPECTION	ADMIN ASSISTANT	Full-Time	0.50	0.50	
			0.50	0.50	0.00
PW&D - PLANNING	PUBLIC WORKS & DEVELOPMENT DIRECTOR	Full-Time	0.50	0.50	
	PLANNING MANAGER	Full-Time	1.00	1.00	
	PLANNER	Full-Time	1.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	CONSRV COOR/FORESTER	Full-Time	1.00	1.00	
	CONSERVATION TECH	Temporary	0.48	0.48	
			4.48	4.48	0.00

CITY OF MUSKEGO
FULL TIME EQUIVALENT POSITION SUMMARY BY DEPARTMENT
(Total City permanent positions, not including elected, seasonal or temporary employees)

			BUDGETED FTE's		
			2026	2027	
DEPARTMENT	POSITION	STATUS	PROPOSED	PROPOSED	CHANGE
PW&D - ENGINEERING	PUBLIC WORKS & DEVELOPMENT DIRECTOR	Full-Time	0.50	0.50	
	ADMIN ASSISTANT	Full-Time	0.50	1.00	
			1.00	1.50	0.50
PW&D - PUBLIC WORKS	PUBLIC WORKS SUPERINTENDENT	Full-Time	1.00	1.00	
	ASSISTANT SUPERINTENDENT	Full-Time	2.00	2.00	
	FOREMAN	Full-Time	3.00	3.00	
	SHOP MECHANIC	Full-Time	1.00	1.00	
	HIGHWAY PATROL	Full-Time	12.00	12.00	
	ADMIN ASSISTANT	Full-Time	0.50	0.50	
			19.50	19.50	0.00
LIBRARY	LIBRARY DIRECTOR	Full-Time	1.00	1.00	
	HEAD OF REFERENCE	Full-Time	1.00	1.00	
	CIRCULATION SUPERVISOR	Full-Time	1.00	1.00	
	ADMINISTRATIVE SERVICES ASSISTANT	Full-Time	1.00	1.00	
	LIBRARIAN - ADULT & YOUNG ADULT	Full-Time	2.00	2.00	
	LIBRARIAN-CHILDREN'S	Full-Time	1.00	1.00	
	REFERENCE ASSISTANT	Full-Time	1.00	1.00	
	REFERENCE ASSISTANT	Part-Time	0.50	0.50	
	CHILDREN'S ASSISTANT	Full-Time	1.50	1.50	
	LIBRARY AIDE	Part-Time	3.50	3.50	
	LIBRARY SHELVER	Part-Time	0.80	0.80	
			14.30	14.30	0.00
PW&D - RECREATION	RECREATION MANAGER	Full-Time	1.00	1.00	
	RECREATION PROGRAM SPECIALIST	Full-Time	1.00	1.00	
	COMMUNITY ENGAGEMENT COORDINATOR	Temporary	0.50	0.50	
			2.50	2.50	0.00
PW&D - UTILITY	UTILITY SUPERINTENDENT	Full-Time	1.00	1.00	
	UTILITY ASSISTANT SUPERINTENDENT	Full-Time	1.00	1.00	
	CREW LEADER	Full-Time	2.00	2.00	
	UTILITY MAINTENANCE	Full-Time	7.00	7.00	
	ADMIN ASSISTANT	Full-Time	0.50	0.50	
			11.50	11.50	0.00
	TOTALS		120.24	120.74	0.50

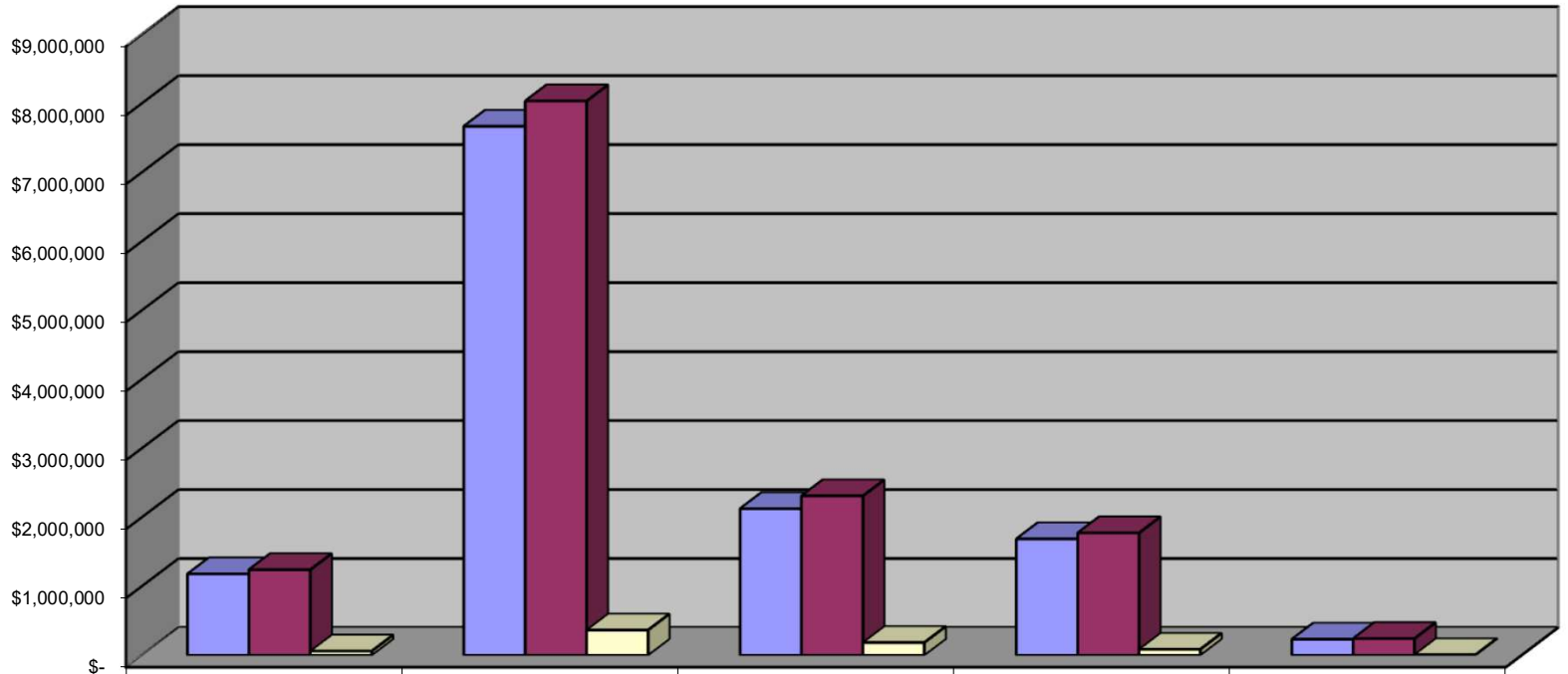
Addition of P/T Admin Asst in Planning/Engineering Department; increase of .50 FTE from Adopted 2026 Budget to Proposed 2027 Budget.

Note: Information presented above indicates departments where staff are generally assigned. Does not in every case reflect 100% of where the position is allocated. It is proposed for 2024 that some Departments may share staff either formally or informally to make full use of existing staff.

September 8, 2026

CITY OF MUSKEGO

General Fund Personnel Expenditures



	General Government	Public Safety	Public Works	Culture, Recreation & Education	Conserv & Developmnt
2026 Adopted - $12,896,700	$1,179,964	$7,669,347	$2,126,028	$1,687,764	$233,596
2027 Proposed - $13,606,498	$1,241,646	$8,036,136	$2,311,624	$1,774,670	$242,422
Change - $709,798	$61,682	$366,789	$185,596	$86,905	$8,826

SECTION 6

PROPOSED
2027
DEBT SERVICE
BUDGETS

		FUND ACTIVITY				
FUND NUMBER	FUND DESCRIPTION	1/1/2027 BEGINNING BALANCE	REVENUES	PRINCIPAL & INTEREST PAYMENTS	OTHER SOURCES/ (USES)	12/31/2027 ENDING BALANCE
301	**GENERAL DEBT**	**$1,338,814**	**$2,689,147**	**$2,962,680**	**$273,533**	**$1,338,814**

CITY OF MUSKEGO
DEBT SERVICE FUND
PROPOSED 2027 BUDGET

November 5, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2022 Prior Year Actual	2023 Prior Year Actual	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
301.07.00.00.4531	INTEREST ON INVESTMENTS	$502	$3,068	$3,987	$11,472	$3,000	$3,000	$0	$10,500	$3,000	$0	0.00%	$0
301.07.85.00.4001	GENERAL PROPERTY TAXES	$2,240,000	$2,240,000	$2,240,000	$2,240,000	$2,240,000	$2,240,000	$2,240,000	$2,240,000	$2,361,702	$121,702	5.43%	$0
301.07.85.00.4140	BABS REIMBURSEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.07.85.00.4536	PROCEEDS ON LONG-TERM DEBT	$9,663,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.07.85.00.4537	PREMIUM ON DEBT ISSUANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.20.85.00.8001	USE OF FUND BALANCE	$0	$0	$0	$0	$0	$0	$0	$0	$324,444	$324,444	#DIV/0!	$0
301.20.85.00.8215	TRF FROM CONSERV FUND	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$55,726	$55,726	$100,000	$0	0.00%	$0
301.20.85.00.8265	TRF FROM CDA FUND	$190,355	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8228	TRF FROM TIF #8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8220	TRF FROM TIF RESIDUAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8230	TRF FROM TID #10	$1,019,003	$738,175	$899,897	$641,730	$34,937	$34,937	$215,324	$211,588	$0	($34,937)	-100.00%	$0
301.20.85.00.8231	TRF FROM TID #11	$211,486	$198,533	$173,533	$206,566	$193,383	$193,383	$157,294	$157,295	$173,533	($19,850)	-10.26%	$0
301.20.85.00.8303	TRF FROM CDA LEASE DEBT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8902	PROCEEDS FROM DEBT ISSUANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.20.85.00.8401	TRF FROM CAPITAL BRWG	$0	$0	$0	$0	$0	$0	$224,230	$224,230	$0	$0	#DIV/0!	$0
301.20.85.00.8408	TRF FROM TID #8 CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8411	TRF FROM TID #11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.07.85.00.7001	PRINCIPAL	$2,815,916	$2,363,753	$2,498,051	$1,615,060	$1,649,173	$1,649,173	$1,649,173	$1,649,173	$1,833,815	$184,641	11.20%	$0
301.07.85.00.7002	INTEREST	$1,139,000	$927,215	$881,299	$849,645	$820,086	$820,086	$428,242	$820,086	$1,128,865	$308,779	37.65%	$0
301.07.85.00.7003	UNDERWRITER/DISCOUNT FEES	$156,560	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.07.85.00.7006	PAYMENT TO ESCROW AGENT/LEN	$9,506,288	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.07.85.00.7008	RADIO SYSTEM CAPITAL COSTS	$9,512	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
REVENUES Total		$13,424,571	$3,279,776	$3,417,417	$3,199,768	$2,571,320	$2,571,320	$2,892,574	$2,899,339	$2,962,680	$391,359	15.22%	$0
EXPENDITURES Total		$13,627,276	$3,290,968	$3,379,350	$2,464,705	$2,469,259	$2,469,259	$2,077,415	$2,469,259	$2,962,680	$493,420	19.98%	$0
GENERAL DEBT Total		($202,705)	($11,192)	$38,067	$735,063	$102,061	$102,061	$815,159	$430,079	($0)	($102,061)	0.00%	$0
	FUND BALANCE:	**$146,796**	**$135,605**	**$173,671**	**$908,735**	**$105,954**	**$105,954**	**$988,831**	**$1,338,814**	**$1,338,814**	**$1,232,860**	**1163.58%**	**$0**

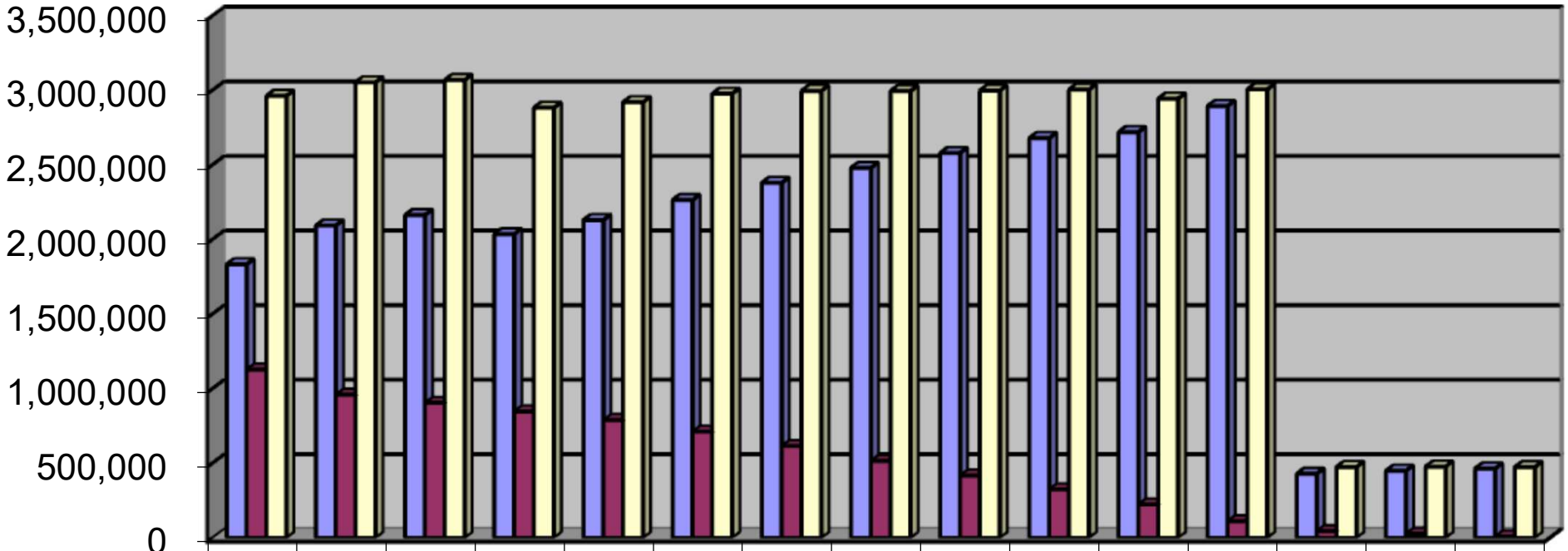
CITY OF MUSKEGO
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
AS OF DECEMBER 31, 2026

ISSUE	INTEREST RATE	DATE OF LOAN	PRINCIPAL PAYABLE	INTEREST PAYABLE	ORIGINAL AMOUNT OF LOAN	BALANCE OUTSTANDING 12/31/25	ADDITIONS	301.07.85.00.7001 301.07.85.00.7008 302.20.00.00.8902 303.07.85.00.7001 PAYMENTS	BALANCE OUTSTANDING 12/31/26	301.07.85.00.7002 303.07.85.00.7002 INTEREST PAID 2026	PRINCIPAL DUE 2027
Taxable Bond - Refunding	0.35-1.90	01/18/22	4/1/22-31	4/1 & 10/1	11,805,000	7,153,375	0	1,140,700	6,012,675	123,658	1,159,400
State Loan Trust Fund BCPL	3.750	07/31/19	3/15/20-29	3/15	1,444,690	633,607	0	144,360	489,247	29,174	149,773
Bond - Refunding	2.0-4.00	08/01/18	6/1/19-38	6/1 & 12/1	22,780,000	18,465,000	0	330,000	18,135,000	696,813	340,000
GO Promissory Notes	4.00-5.00	46,160	6/1/28-41	6/1 & 12/1	5,000,000	0	5,000,000	0	5,000,000	0	0
TOTAL LONG-TERM INDEBTEDNESS					41,029,690	26,251,982	5,000,000	0 1,615,060	0 29,636,922	849,645	1,649,173

DEBT LIMIT ~

2026 Equalized Value of Taxable Property within City's Jurisdiction	$5,840,836,000
5% Limit	5.00%
Debt Limit as of December 31, 2026	$292,041,800
Total General Obligation Debt Outstanding at December 31, 2026	$29,636,922
Total General Obligation Utility Debt Outstanding at December 31, 2026	$840,829
Available Debt Capacity	$261,564,049
	89.56%

CITY OF MUSKEGO
General Obligation
Total Debt Service Payments



	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Principal	1,833,815	2,093,958	2,164,061	2,035,825	2,130,150	2,265,000	2,380,000	2,480,000	2,580,000	2,680,000	2,720,000	2,895,000	430,000	450,000	465,000
Interest	1,128,865	959,727	905,013	847,696	790,393	712,338	616,213	515,613	417,759	324,828	224,000	111,700	45,200	27,600	9,300
Total	2,962,680	3,053,685	3,069,075	2,883,521	2,920,543	2,977,338	2,996,213	2,995,613	2,997,759	3,004,828	2,944,000	3,006,700	475,200	477,600	474,300

Note: Payments continue through 2041 and include past TID related debt

SECTION 7

PROPOSED
2027
SPECIAL REVENUE
BUDGETS

FUND NUMBER	FUND DESCRIPTION	PAGE #	PROJECTED FUND ACTIVITY 1/1/2027 BEGINNING BALANCE	REVENUES	EXPENSES	OTHER SOURCES/ (USES)	12/31/2027 ENDING BALANCE
202	PARK DEDICATION FUND	40	604,738	230,300	913,500	300,000	221,538
203	PARK IMPROVEMENT FUND	40	239,210	12,000	0	0	251,210
205	REFUSE & RECYCLING	41	881,969	1,565,000	1,850,975	0	595,993
206	REVOLVING LOAN	41	218,890	263	0	0	219,153
207	EPI/FUTURE PARKLAND STANDING COMMITTEE	42	155,165	10,750	3,000	0	162,915
210	LANDFILL	42	3,742,302	1,900,000	55,000	(2,971,548)	2,615,754
214	WELL TESTING RESERVE	42	779,704	15,000	0	0	794,704
215	LAND & OPEN SPACE CONSERVATION	43	507,239	216,500	320,840	(100,000)	302,899
216	STORM WATER	43	203	250	151,510	200,000	48,944
220	RESIDUAL TIF/CAPITAL IMPROVEMENT	44	338,909	0	0	0	338,909
231	TID #11 - PARKLAND TOWNE CENTER	45	(0)	394,998	221,465	(173,533)	0
263	PARK ARTHUR BASEBALL FIELD	45	255,824	75,900	31,172	0	300,551
270	COMPENSATED ABSENCES FUND	45	2,418,011	65,000	107,650	100,000	2,475,361
		Total:	$10,142,163	$4,485,961	$3,655,112	($2,645,081)	$8,327,931

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2027 BUDGET

November 9, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
PARK DEDICATION:											
202.08.94.74.4140	DNR GRANTS	$0	$75,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4150	GOVERNMENT GRANTS	$75,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4157	STEWARDSHIP	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4531	INTEREST ON INVESTMENTS	$10,409	$9,906	$500	$500	$0	$9,000	$7,500	$7,000	1400.00%	$0
202.08.94.74.4320	BEER GARDEN SALES	$0	$1,133	$0	$0	$10,772	$10,500	$5,000	$5,000	#DIV/0!	$0
202.08.94.74.4537	PARKS DEPT-WATER BUGS PYMT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4538	BB FIELD SPONSOR/REIMB/RENT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4539	MUSIC IN THE PARK SPONSORSHIP	$0	$0	$0	$0	$0	$0	$15,000	$15,000	#DIV/0!	$0
202.08.94.74.4350	BOAT LAUNCH LAKE DENOON	$657	$473	$1,000	$1,000	$427	$500	$500	($500)	-50.00%	$0
202.08.94.74.4351	BOAT LAUNCH DURHAM	$414	$579	$1,000	$1,000	$213	$250	$500	($500)	-50.00%	$0
202.08.94.74.4352	BOAT LAUNCH LAKE ACCESS	$46	$74	$100	$100	$155	$250	$300	$200	200.00%	$0
202.08.94.74.4353	BOXHORN LEASE	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4355	BOAT LAUNCH BOXHORN	$1,688	$1,306	$2,000	$2,000	$716	$1,000	$1,500	($500)	-25.00%	$0
202.08.94.74.4540	PARK ARTHUR USE FEES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4552	DONATIONS/MISC REIMB	$208,801	$203,900	$0	$0	$0	$0	$300,000	$300,000	#DIV/0!	$0
202.08.94.74.4560	LANDFILL HOST FEES	$272,502	$366,416	$200,000	$200,000	$279,361	$350,000	$200,000	$0	0.00%	$0
202.08.94.74.4602	FESTIVAL RENT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.20.00.00.8210	TRANSFER FROM LANDFILL FUND	$75,000	$500,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.20.00.00.8220	TRF FROM CAP IMPROV/TIF RESIDU	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6528	PARKS - IDLE ISLE BOAT ACCESS	$4,419	$3,960	$0	$0	$9,271	$3,960	$4,000	$4,000	#DIV/0!	$0
202.08.94.74.6530	PARKS - PARK ARTHUR	$974,645	$2,557	$12,000	$12,000	$1,857	$12,000	$4,500	($7,500)	-62.50%	$0
202.08.94.74.6531	PARKS - BB FIELD PREP/RENO	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6532	PARKS - LITTLE MUSKEGO LAKE	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6533	PARKS - ATHLETIC FIELDS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6537	PARKS - LEE HUBKA PARK	$64,175	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6538	PARKS - TOWN HALL	$0	$14,526	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6541	PARKS - MOORLAND SKATE BOARD	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6542	PARKS - MUSIC IN THE PARK	$0	$1,025	$0	$0	$8,687	$9,700	$18,000	$18,000	#DIV/0!	$0
202.08.94.74.6570	PARKS - HORN PARK	$4,800	$6,000	$7,000	$7,000	$6,500	$7,000	$7,000	$0	0.00%	$0
202.08.94.74.6571	PARKS - DENOON PARK	$3,672	$2,850	$139,000	$139,000	$7,826	$139,000	$4,000	($135,000)	-97.12%	$0
202.08.94.74.6572	PARKS - BLUHM PARK	$6,606	$5,000	$11,500	$11,500	$4,800	$11,500	$9,000	($2,500)	-21.74%	$0
202.08.94.74.6573	PARKS - OFF ROAD TRAILS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6575	PARKS - KURTH PARK	$4,800	$2,600	$4,500	$4,500	$5,481	$5,481	$4,500	$0	0.00%	$0
202.08.94.74.6576	PARKS - VETERANS MEMORIAL	$11,152	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6577	PARKS - JENSEN PARK	$3,459	$0	$3,000	$3,000	$5,192	$5,192	$3,000	$0	0.00%	$0
202.08.94.74.6578	PARKS - MANCHESTER	$0	$0	$15,000	$15,000	$0	$15,000	$0	($15,000)	-100.00%	$0
202.08.94.74.6579	PARKS - IDLE ISLE	$211,143	$89,178	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6580	PARKS - PARK ARTHUR	$0	$0	$0	$0	$0	$0	$25,000	$25,000	#DIV/0!	$0
202.08.94.74.6581	PARKS - LIONS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6582	PARKS - SCHMIDT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6584	PARKS - OTHER EXPENSES	$27,762	$26,093	$47,000	$47,000	$17,658	$47,000	$34,500	($12,500)	-26.60%	$0
202.08.94.74.6585	PARKS - BOXHORN	$7,138	$80,500	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6586	PARKS - MOORLAND	$6,448	$0	$0	$0	$0	$0	$800,000	$800,000	#DIV/0!	$0
202.08.94.74.6589	PARKS - MMSD GREEN INFRASTRUCT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$569,516	$1,158,787	$204,600	$204,600	$291,643	$371,500	$530,300	$325,700	159.19%	$0
EXPENDITURES Total		$1,330,219	$234,289	$239,000	$239,000	$67,271	$255,833	$913,500	$674,500	282.22%	$0
PARK DEDICATION Total		($760,702)	$924,498	($34,400)	($34,400)	$224,372	$115,667	($383,200)	($348,800)	1013.95%	$0
	FUND BALANCE:	**($435,426)**	**$489,071**	**$454,671**	**$454,671**	**$713,444**	**$604,738**	**$221,538**	**($233,133)**	**-51.28%**	**$0**

Note: **$37,000 is reserved for future lauch related maintenance.**

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2027 BUDGET

November 9, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
PARK IMPROVEMENT:											
203.08.94.74.4427	PARK - SUBDIVIDER FEES	$46,896	$26,815	$10,000	$10,000	$16,929	$20,000	$10,000	$0	0.00%	$0
203.08.94.74.4531	INTEREST ON INVESTMENTS	$4,090	$4,233	$2,000	$2,000	$0	$4,000	$2,000	$0	0.00%	$0
203.30.00.00.9210	TRF TO LANDFILL	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
203.08.94.74.6501	PARKS - PROJECTS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$50,986	$31,048	$12,000	$12,000	$16,929	$24,000	$12,000	$0	0.00%	$0
EXPENDITURES Total		$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
PARK IMPROVEMENT Total		$50,986	$31,048	$12,000	$12,000	$16,929	$24,000	$12,000	$0	0.00%	$0
	FUND BALANCE:	**$184,162**	**$215,210**	**$227,210**	**$227,210**	**$232,139**	**$239,210**	**$251,210**	**$24,000**	**10.56%**	**$0**
REFUSE & RECYCLING:											
205.03.00.00.4137	RECYCLING GRANT FUNDS	$79,454	$79,380	$75,000	$75,000	$79,355	$79,355	$75,000	$0	0.00%	$0
205.03.00.00.4339	RECYCLING-CURBSIDE USER CHARGE	$463,328	$465,521	$465,000	$465,000	$233,024	$465,000	$465,000	$0	0.00%	$0
205.03.00.00.4531	INTEREST INCOME	$19,323	$15,941	$10,000	$10,000	$0	$15,000	$10,000	$0	0.00%	$0
205.03.00.00.4552	WASTE MANAGEMENT FEES	$110,433	$119,487	$100,000	$100,000	$77,602	$110,000	$100,000	$0	0.00%	$0
205.03.00.00.4810	RECYCLING PENALTY	$2,356	$2,311	$2,000	$2,000	$1,560	$2,000	$2,000	$0	0.00%	$0
205.03.00.00.5101	SALARIES & WAGES	$82,404	$91,060	$151,274	$151,274	$30,004	$151,274	$153,692	$2,418	1.60%	$0
205.03.00.00.5102	OVERTIME - RECYCLING	$473	$596	$6,729	$6,729	$616	$6,729	$1,436	($5,293)	-78.66%	$0
205.03.00.00.5151	UNIFORM ALLOWANCE	$0	$0	$25	$25	$0	$0	$0	($25)	-100.00%	$0
205.03.00.00.5201	FICA	$7,124	$7,553	$12,113	$12,113	$3,001	$12,113	$12,003	($109)	-0.90%	$0
205.03.00.00.5202	PENSION	$6,623	$7,242	$11,040	$11,040	$2,968	$11,040	$10,921	($119)	-1.08%	$0
205.03.00.00.5203	HEALTH INSURANCE	$21,187	$24,657	$37,748	$37,748	$6,853	$37,748	$44,617	$6,869	18.20%	$0
205.03.00.00.5204	LIFE INSURANCE	$234	$208	$345	$345	$76	$345	$423	$78	22.76%	$0
205.03.00.00.5229	HEALTH INS. ALLOWANCE	$846	$355	$306	$306	$204	$306	$1,754	$1,448	473.20%	$0
205.03.00.00.5702	RECYCLING - SUPPLIES	$1,053	$1,113	$1,500	$1,500	$1,193	$1,193	$3,900	$2,400	160.00%	$0
205.03.00.00.5704	OTHER SUPPLIES/EXP - RECYCLING	$0	$0	$0	$0	$0	$0	$25	$25	#DIV/0!	$0
205.03.00.00.5805	ATTORNEY SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
205.03.00.00.5820	RECYCLING - OUTSIDE SERVICES	$565,330	$594,347	$600,000	$600,000	$395,381	$595,000	$600,000	$0	0.00%	$0
205.03.00.00.6001	NOTICES AND PUBLICATIONS	$0	$0	$2,500	$2,500	$0	$0	$2,500	$0	0.00%	$0
205.03.00.00.6056	OUTSIDE SERVICES - YARD WASTE	$22,209	$23,400	$25,000	$25,000	$14,065	$25,000	$25,000	$0	0.00%	$0
205.03.00.00.6057	ADMINISTRATIVE CHARGES	$5,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
205.03.00.00.6501	RECYCLING EQUIP REIMB	$0	$0	$25,000	$25,000	$0	$0	$25,000	$0	0.00%	$0
205.03.30.00.4339	REFUSE - CURBSIDE USER CHRG	$900,944	$905,112	$905,000	$905,000	$453,101	$905,000	$905,000	$0	0.00%	$0
205.03.30.00.4810	REFUSE PENALTY	$10,683	$10,398	$5,000	$5,000	$3,027	$10,000	$8,000	$3,000	60.00%	$0
205.03.30.00.5101	SALARIES AND WAGES	$24,581	$17,390	$32,233	$32,233	$16,743	$32,233	$33,140	$907	2.81%	$0
205.03.30.00.5102	OVERTIME - REFUSE	$307	$451	$93	$93	$616	$500	$0	($93)	-100.00%	$0
205.03.30.00.5201	FICA	$2,321	$1,671	$2,488	$2,488	$1,559	$2,500	$2,661	$173	6.96%	$0
205.03.30.00.5202	PENSION	$2,027	$1,612	$2,328	$2,328	$1,509	$2,400	$2,403	$75	3.23%	$0
205.03.30.00.5203	HEALTH INSURANCE	$4,927	$7,352	$9,509	$9,509	$4,379	$9,509	$9,746	$237	2.50%	$0
205.03.30.00.5204	LIFE INSURANCE	$133	$74	$86	$86	$62	$86	$114	$28	33.05%	$0
205.03.30.00.5229	HEALTH INS. ALLOWANCE	$846	$250	$192	$192	$128	$192	$1,640	$1,448	754.17%	$0
205.03.30.00.5704	OTHER SUPPLIES & EXPENSES	$6,174	$11,796	$7,500	$7,500	$4,175	$7,500	$10,000	$2,500	33.33%	$0
205.03.30.00.5820	CONTRACTED SERVICES	$792,866	$834,233	$900,000	$900,000	$561,943	$850,000	$900,000	$0	0.00%	$0
205.03.30.00.6057	ADMINISTRATIVE CHARGES	$5,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
REVENUES Total		$1,586,520	$1,598,151	$1,562,000	$1,562,000	$847,670	$1,586,355	$1,565,000	$3,000	0.19%	$0
EXPENDITURES Total		$1,551,665	$1,635,360	$1,838,008	$1,838,008	$1,050,474	$1,755,667	$1,850,975	$12,968	0.00%	$0
REFUSE & RECYCLING Total		$34,855	($37,209)	($276,008)	($276,008)	($202,804)	($169,312)	($285,975)	($9,968)	3.61%	$0
	FUND BALANCE:	**$1,088,489**	**$1,051,280**	**$775,273**	**$775,273**	**$848,476**	**$881,969**	**$595,993**	**($179,279)**	**-23.12%**	**$0**

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2027 BUDGET

November 9, 2026

ACCOUNT NUMBER	ACCOUNT TITLE	2024 Prior Year Actual	2025 Prior Year Actual	2026 Adopted Budget	2026 Amended Budget	8/31 YTD Actual	2026 Annual Projection	2027 Department Request	2027 $ Change from 2026 Budget	2027 % Change from 2026 Budget	2027 COW Approval
REVOLVING LOAN:											
206.06.00.00.4141	WDF GRANT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.4530	INTEREST ON NOTES	$105	$850	$558	$558	$367	$558	$263	($295)	-52.89%	$0
206.06.00.00.4531	INTEREST ON INVESTMENTS	$1,027	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.4536	WDF - OTHER INCOME	$60	$0	$0	$0	$0	$1	$0	$0	#DIV/0!	$1
206.06.00.00.6056	OTHER EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.6057	ADMINISTRATIVE CHARGES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.30.00.00.9101	TRF TO GF	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$1,132	$850	$558	$558	$367	$558	$263	($295)	-52.89%	$0
EXPENDITURES Total		$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVOLVING LOAN Total		$1,132	$850	$558	$558	$367	$558	$263	($295)	-52.89%	$0
	FUND BALANCE:	**$217,482**	**$218,332**	**$218,890**	**$218,890**	**$218,699**	**$218,890**	**$219,153**	**$263**	**0.12%**	**$0**
EPI STANDING COMMITTEE:											
207.01.00.00.4531	INTEREST ON INVESTMENTS	$1,286	$1,104	$750	$750	$653	$965	$750	$0	0.00%	$0
207.01.00.00.4560	LANDFILL HOST FEES	$10,000	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$0	0.00%	$0
207.01.00.00.6055	LANDFILL NEGOTIATING COMM.	$1,500	$1,250	$1,750	$1,750	$800	$1,200	$1,500	($250)	-14.29%	$0
207.01.00.00.6057	ADMINISTRATIVE CHARGES	$1,500	$1,500	$1,500	$1,500	$750	$1,500	$1,500	$0	0.00%	$0
REVENUES Total		$11,286	$1,104	$10,750	$10,750	$10,653	$10,965	$10,750	$0	0.00%	$0
EXPENDITURES Total		$3,000	$2,750	$3,250	$3,250	$1,550	$2,700	$3,000	($250)	-7.69%	$0
EPI STANDING COMMITTEE Total		$8,286	($1,646)	$7,500	$7,500	$9,103	$8,265	$7,750	$250	3.33%	$0
	FUND BALANCE:	**$148,546**	**$146,900**	**$154,400**	**$154,400**	**$156,003**	**$155,165**	**$162,915**	**$8,515**	**5.51%**	**$0**
LANDFILL:											
210.03.00.00.4531	INTEREST ON INVESTMENTS	$41,133	$37,096	$30,000	$30,000	$0	$30,000	$30,000	$30,000	100.00%	$0
210.03.00.00.4542	MISCELLANEOUS REIMBURSEMENT	$69,312	$82,084	$74,968	$74,968	$0	$70,000	$70,000	($4,968)	-6.63%	$0
210.03.00.00.4560	LANDFILL HOST FEES	$2,180,017	$2,931,327	$2,000,000	$2,000,000	$2,234,887	$2,800,000	$1,800,000	($200,000)	-10.00%	$0
210.20.00.00.8203	TRF FROM PARK IMPROVEMENTS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.20.00.00.8401	TRF FROM CAP PROJECTS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.03.00.00.5816	LANDFILL OVERSITE AUDIT	$42,225	$41,740	$50,000	$50,000	$31,597	$50,000	$50,000	$0	0.00%	$0
210.03.00.00.6057	ADMINISTRATIVE CHARGES	$5,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
210.30.00.00.9202	TRANSFER TO PARK DEDICATION	$75,000	$500,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.30.00.00.9216	TRANSFER TO STORMWATER FUND	$200,000	$100,000	$150,000	$150,000	$150,000	$300,000	$200,000	$50,000	33.33%	$0
210.30.00.00.9401	TRF TO CAPITAL PROJECTS FUND	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$1,500,000	$1,700,000	$1,880,395	$1,880,395	$1,880,395	$1,880,395	$2,771,548	$891,153	47.39%	$0
REVENUES Total		$2,290,462	$3,050,508	$2,104,968	$2,104,968	$2,234,887	$2,900,000	$1,900,000	($174,968)	-8.31%	$0
EXPENDITURES Total		$1,822,225	$2,346,740	$2,085,395	$2,085,395	$2,064,492	$2,235,395	$3,026,548	$941,153	45.13%	$0
LANDFILL Total		$468,237	$703,768	$19,573	$19,573	$170,395	$664,605	($1,126,548)	($1,116,121)	-5702.48%	$0
	FUND BALANCE:	**$2,373,929**	**$3,077,697**	**$3,097,269**	**$3,097,269**	**$3,248,092**	**$3,742,302**	**$2,615,754**	**($481,516)**	**-15.55%**	**$0**
WELL TESTING RESERVE:											
214.01.00.00.4531	INTEREST ON INVESTMENTS	$19,055	$16,040	$15,000	$15,000	$0	$15,000	$15,000	$0	0.00%	$0
214.01.00.00.4560	LANDFILL HOST FEES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$19,055	$16,040	$15,000	$15,000	$0	$15,000	$15,000	$0	0.00%	$0
EXPENDITURES Total		$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
WELL TESTING RESERVE Total		$19,055	$16,040	$15,000	$15,000	$0	$15,000	$15,000	$0	0.00%	$0
	FUND BALANCE:	**$748,664**	**$764,704**	**$779,704**	**$779,704**	**$764,704**	**$779,704**	**$794,704**	**$15,000**	**1.92%**	**$0**

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CONSERVATION:											
215.06.00.00.4138	STEWARDSHIP GRANT	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4140	CONSERVATION GRANTS	$0	$0	$0	$0	$25,000	$25,000	$0	$0	#DIV/0!	$0
215.06.00.00.4430	CONSERVATION FEE	$15,788	$24,667	$10,000	$10,000	$6,629	$10,000	$10,000	$0	0.00%	$0
215.06.00.00.4431	TRAIL FEE	$1,500	$900	$1,500	$1,500	$540	$1,500	$1,500	$0	0.00%	$0
215.06.00.00.4531	INTEREST ON INVESTMENTS	$11,652	$6,451	$5,000	$5,000	$0	$5,000	$5,000	$0	0.00%	$0
215.06.00.00.4542	MISC REIMBURSEMENT/DONATIONS	$2,615	$250	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4553	LAND SALES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4560	LANDFILL HOST FEES	$272,502	$366,416	$200,000	$200,000	$279,361	$375,000	$200,000	$0	0.00%	$0
215.06.00.00.5101	SALARIES AND WAGES	$99,978	$101,441	$107,394	$107,394	$65,551	$102,846	$102,220	($5,174)	-4.82%	$0
215.06.00.00.5151	CLOTHING ALLOWANCE	$0	$0	$0	$0	$0	$500	$500	$500	#DIV/0!	$0
215.06.00.00.5201	FICA TAX	$7,536	$7,636	$8,216	$8,216	$7,758	$7,868	$7,858	($358)	-4.35%	$0
215.06.00.00.5202	PENSION FUND	$5,736	$5,928	$6,450	$6,450	$4,137	$7,405	$6,124	($325)	-5.05%	$0
215.06.00.00.5203	HEALTH INSURANCE	$9,689	$13,263	$10,814	$10,814	$26,503	$32,612	$47,084	$36,271	335.42%	$0
215.06.00.00.5204	LIFE INSURANCE	$561	$575	$586	$586	$226	$257	$93	($492)	-84.07%	$0
215.06.00.00.5302	GASOLINE/OIL/MILEAGE	$2,111	$1,880	$3,000	$3,000	$383	$3,000	$3,000	$0	0.00%	$0
215.06.00.00.5303	CONFERENCES & SPECIAL EVENTS	$436	$253	$1,000	$1,000	$567	$1,000	$1,000	$0	0.00%	$0
215.06.00.00.5305	DUES & MEMBERSHIPS	$180	$160	$500	$500	$175	$500	$500	$0	0.00%	$0
215.06.00.00.5506	SOFTWARE CHARGES	$0	$0	$0	$0	$0	$0	$2,500	$2,500	#DIV/0!	$0
215.06.00.00.5601	TELEPHONE REIMB	$240	$240	$240	$240	$280	$240	$960	$720	300.00%	$0
215.06.00.00.5701	OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$500	$500	#DIV/0!	$0
215.06.00.00.5704	OTHER SUPPLIES & EXPENSES	$5,283	$5,018	$5,000	$5,000	$5,247	$5,000	$5,000	$0	0.00%	$0
215.06.00.00.5801	PROFESSIONAL SERVICES	$2,136	$1,958	$2,000	$2,000	$1,424	$2,000	$2,000	$0	0.00%	$0
215.06.00.00.6008	CONSERVANCY MANAGEMENT	$39,774	$59,982	$45,000	$45,000	$25,239	$45,000	$45,000	$0	0.00%	$0
215.06.00.00.6009	URBAN FORESTRY MGMT	$14,855	$19,616	$20,000	$20,000	$4,854	$20,000	$20,000	$0	0.00%	$0
215.06.00.00.6010	LAND PURCHASES	$226,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.6016	CONSERVANCY MANAGEMENT - GRANT	$0	$0	$0	$0	$3,371	$11,500	$13,500	$13,500	#DIV/0!	$0
215.06.00.00.6057	ADMINISTRATIVE CHARGES	$3,000	$3,000	$3,000	$3,000	$1,500	$3,000	$3,000	$3,000	100.00%	$0
215.06.00.00.6506	CAPITAL EQUIPMENT	$41,377	$28,958	$25,000	$25,000	$0	$25,000	$60,000	$35,000	140.00%	$0
215.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	$100,000	$100,000	$100,000	$100,000	$55,726	$55,726	$100,000	$0	0.00%	$0
REVENUES Total		$304,056	$398,685	$216,500	$216,500	$311,530	$416,500	$216,500	$0	0.00%	$0
EXPENDITURES Total		$558,891	$349,908	$338,198	$338,198	$202,942	$323,454	$420,840	$85,642	0.00%	$0
CONSERVATION Total		($254,835)	$48,777	($121,698)	($121,698)	$108,588	$93,046	($204,340)	($85,642)	70.37%	$0
	FUND BALANCE:	**$365,417**	**$414,194**	**$292,495**	**$292,495**	**$522,782**	**$507,239**	**$302,899**	**$10,404**	**3.56%**	**$0**
STORM WATER:											
216.01.00.00.4531	INTEREST ON INVESTMENTS	$1,588	$1,545	$250	$250	$0	$1,500	$250	$0	0.00%	$0
216.08.00.00.4542	MISC REVENUE	$0	$190,000	$0	$0	($30,354)	$0	$0	$0	#DIV/0!	($1)
216.20.00.00.8210	TRANSFER FROM LANDFILL FUND	$200,000	$100,000	$150,000	$150,000	$150,000	$300,000	$200,000	$50,000	33.33%	$0
216.01.00.00.5704	OTHER EXPENSES	$0	$393,833	$0	$0	$24,772	$24,772	$0	$0	#DIV/0!	$0
216.08.00.00.5101	SALARIES AND WAGES	$20,675	$21,289	$22,515	$22,515	$14,306	$22,515	$23,392	$877	3.90%	$0
216.08.00.00.5201	FICA	$1,499	$1,539	$1,722	$1,722	$1,023	$1,722	$1,789	$67	3.90%	$0
216.08.00.00.5202	PENSION	$1,427	$1,480	$1,621	$1,621	$1,031	$1,621	$1,696	$75	4.62%	$0
216.08.00.00.5203	HEALTH INSURANCE	$4,331	$4,699	$4,647	$4,647	$3,217	$4,647	$7,063	$2,416	51.98%	$0
216.08.00.00.5204	LIFE INSURANCE	$48	$64	$65	$65	$44	$65	$70	$5	7.28%	$0
216.08.00.00.6503	URBAN RURAL DRAINAGE	$87,374	$70,060	$100,000	$100,000	$26,995	$100,000	$100,000	$0	0.00%	$0
216.08.00.00.6557	NR 216 COMPLIANCE MS4	$8,888	$11,905	$17,500	$17,500	$10,128	$17,500	$17,500	$0	0.00%	$0
REVENUES Total		$201,588	$291,545	$150,250	$150,250	$119,646	$301,500	$200,250	$50,000	33.28%	$0
EXPENDITURES Total		$124,242	$504,869	$148,070	$148,070	$56,743	$172,842	$151,510	$3,439	0.00%	$0
STORM WATER Total		$77,346	($213,324)	$2,180	$2,180	$62,903	$128,658	$48,740	$46,561	2136.17%	$0

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	FUND BALANCE:	**$84,870**	**($128,454)**	**($126,275)**	**($126,275)**	**($65,551)**	**$203**	**$48,944**	**$175,218**	**-138.76%**	**$0**
RESIDUAL TIF:											
220.01.00.00.4530	INTEREST ON NOTES/CLOSING COST	$248	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.01.00.00.4531	INTEREST ON INVESTMENTS	$1,595	$1,016	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.20.00.00.8228	CLOSE TID - CITY DIST TRF	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.20.00.00.8229	CLOSE TID - CITY DIST TRF	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.20.00.00.8230	CLOSE TID - CITY DIST TRF	$0	$0	$0	$0	$0	$336,297	$0	$0	#DIV/0!	$1
220.30.00.00.9101	TRF TO GF - CAP IMPROV	$0	$91,681	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.30.00.00.9202	TRF TO PARK DEDICATION	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$1,843	$1,016	$0	$0	$0	$336,297	$0	$0	#DIV/0!	$0
EXPENDITURES Total		$0	$91,681	$0	$0	$0	$0	$0	$0	0.00%	$0
RESIDUAL TIF Total		$1,843	($90,664)	$0	$0	$0	$336,297	$0	$0	#DIV/0!	$0
	FUND BALANCE:	**$93,276**	**$2,612**	**$2,612**	**$2,612**	**$2,612**	**$338,909**	**$338,909**	**$336,297**	**12876.41%**	**$0**
TID #10:											
230.01.00.00.4001	TIF #10 GENERAL PROPERTY TAX	$1,009,337	$1,062,328	$1,065,000	$1,065,000	$1,104,715	$1,104,715	$0	($1,065,000)	-100.00%	$0
230.01.00.00.4122	COMPUTER/PERS PROP STATE AID	$24,710	$62,433	$65,205	$65,205	$62,433	$62,433	$0	($65,205)	-100.00%	$0
230.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	$5,150	$5,150	$5,150	$5,150	$5,590	$5,150	$0	($5,150)	-100.00%	$0
230.01.00.00.6045	TID REAL PROP TAX REFUND	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
230.01.00.00.6065	CLOSE TID - DISTRICT DIST	$0	$0	$0	$0	$0	$892,995	$0	$0	#DIV/0!	$1
230.08.91.19.6520	DEVELOPER INCENTIVES	$94,000	$94,000	$94,000	$94,000	$105,000	$105,000	$0	($94,000)	-100.00%	$0
230.30.00.00.9220	CLOSE TID - CITY DIST TRF	$0	$0	$0	$0	$0	$336,297	$0	$0	#DIV/0!	$1
230.30.00.00.9301	TRF TO DEBT SERVICE	$899,897	$641,730	$34,937	$34,937	$215,324	$211,588	$0	($34,937)	-100.00%	$0
REVENUES Total		$1,034,047	$1,124,762	$1,130,205	$1,130,205	$1,167,148	$1,167,148	$0	($1,130,205)	-100.00%	$0
EXPENDITURES Total		$999,047	$740,880	$134,087	$134,087	$325,914	$1,551,030	$0	($134,087)	0.00%	$0
TID #10 Total		$35,000	$383,882	$996,118	$996,118	$841,234	($383,882)	$0	($996,118)	-100.00%	$0
	FUND BALANCE:	**$0**	**$383,882**	**$1,379,999**	**$1,379,999**	**$1,225,116**	**($0)**	**($0)**	**($1,380,000)**	**-100.00%**	**$0**
TID #11:											
231.01.00.00.4001	TIF #11 GENERAL PROPERTY TAX	$366,115	$367,411	$365,000	$365,000	$339,465	$339,465	$392,227	$27,227	7.46%	$0
231.01.00.00.4122	COMPUTER STATE AID	$0	$2,771	$0	$0	$2,771	$2,771	$2,771	$2,771	#DIV/0!	$0
231.20.00.00.8411	TRF FROM TID 11 CAP	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
231.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	$5,150	$11,818	$5,150	$5,150	$150	$25,000	$25,000	$19,850	385.44%	$0
231.08.91.19.6520	DEVELOPER INCENTIVES	$167,582	$168,879	$165,000	$165,000	$0	$162,712	$196,465	$31,465	19.07%	$0
231.30.00.00.9301	TRF TO DEBT SERVICE	$173,533	$206,566	$193,383	$193,383	$157,294	$157,294	$173,533	($19,850)	-10.26%	$0
REVENUES Total		$366,115	$370,182	$365,000	$365,000	$342,236	$342,236	$394,998	$29,998	8.22%	$0
EXPENDITURES Total		$346,265	$387,263	$363,533	$363,533	$157,444	$345,006	$394,998	$31,465	0.00%	$0
TID #11 Total		$19,850	($17,080)	$1,467	$1,467	$184,792	($2,770)	($0)	($1,467)	-100.00%	$0
	FUND BALANCE:	**$19,850**	**$2,770**	**$4,237**	**$4,237**	**$187,562**	**($0)**	**$0**	**($4,236)**	**-99.99%**	**$0**

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PARK ARTHUR BASEBALL FIELD											
263.05.00.00.4325	PARK ARTHUR BB FUNDING	$73,775	$86,065	$65,000	$65,000	$82,320	$82,500	$75,900	$10,900	16.77%	$0
263.05.00.00.4531	INTEREST ON INVESTMENTS	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
263.05.00.00.5101	SALARIES & WAGES	$8,009	$10,524	$14,760	$14,760	$13,272	$12,000	$28,725	$13,965	94.61%	$0
263.05.00.00.5201	FICA	$613	$805	$1,129	$1,129	$1,015	$918	$2,197	$1,068	94.61%	$0
263.05.00.00.5702	SUPPLIES	$0	$0	$250	$250	$0	$0	$250	$0	0.00%	$0
263.05.00.00.6002	BACKGROUND CHECKS	$0	$0	$20	$20	$0	$0	$0	($20)	-100.00%	$0
263.05.00.00.6035	PARK ARTHUR BB EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
263.05.00.00.6530	PARK ARTHUR MAINTENANCE	$6,657	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$73,775	$86,065	$65,000	$65,000	$82,320	$82,500	$75,900	$10,900	16.77%	$0
EXPENDITURES Total		$15,278	$11,329	$16,159	$16,159	$14,287	$12,918	$31,172	$25,913	0.00%	$0
PARK ARTHUR BASEBALL FIELD Total		$58,497	$74,736	$48,841	$48,841	$68,033	$69,582	$44,728	($15,013)	-30.74%	$0
	FUND BALANCE:	**$111,506**	**$186,242**	**$235,083**	**$235,083**	**$254,274**	**$255,824**	**$300,551**	**$65,469**	**27.85%**	**$0**
COMPENSATED ABSENCES:											
270.01.00.00.4531	INTEREST ON INVESTMENTS	$83,371	$72,023	$70,000	$70,000	$0	$70,000	$65,000	($5,000)	-7.14%	$0
270.20.00.00.8100	TRF FROM GENERAL FUND	$146,630	$177,148	$150,000	$150,000	$150,000	$150,000	$100,000	($50,000)	-33.33%	$0
270.01.00.00.5103	EMPLOYEE PAYOUT	$210,280	$105,110	$100,000	$100,000	$99,914	$100,000	$100,000	$0	0.00%	$0
270.01.00.00.5201	FICA	$13,845	$8,041	$7,650	$7,650	$1,067	$11,475	$7,650	$0	0.00%	$0
270.01.00.00.5203	HEALTH ALLOW - SEVERANCE	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
270.30.00.00.9101	TRF TO GENERAL FUND	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$230,001	$249,171	$220,000	$220,000	$150,000	$220,000	$165,000	($55,000)	-25.00%	$0
EXPENDITURES Total		$224,125	$113,151	$107,650	$107,650	$100,981	$111,475	$107,650	$0	0.00%	$0
COMPENSATED ABSENCES Total		$5,876	$136,020	$112,350	$112,350	$49,019	$108,525	$57,350	($55,000)	-48.95%	$0
	FUND BALANCE:	**$2,173,466**	**$2,309,486**	**$2,421,836**	**$2,421,836**	**$2,358,506**	**$2,418,011**	**$2,475,361**	**$53,525**	**2.21%**	**$0**
GRAND TOTAL SPECIAL REVENUE FUND BALANCE		**$7,174,230**	**$9,133,925**	**$9,917,405**	**$9,917,405**	**$10,666,857**	**$10,142,163**	**$8,327,931**	**($1,589,473)**	**-16.03%**	**($0)**

SECTION 8

PROPOSED
2027
CAPITAL PROJECT
BUDGETS

CITY OF MUSKEGO
CAPITAL BORROWING FUND
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 PRIOR YEAR ACTUAL	2025 PRIOR YEAR ACTUAL	2026 PRIOR YEAR ACTUAL	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2026 CURRENT YTD 8/31	2026 ANNUAL PROJECTION	2027 DEPARTMENT REQUEST
REVENUES:									
401.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0	0	0	257,400
401.08.00.00.4531	INTEREST ON INVESTMENTS	0	0	0	0	0	0	50,000	50,000
401.08.90.06.4565	REOFFERING PREMIUM	0	0	0	0	0	332,300	332,300	0
	TOTAL REVENUES:	**0**	**0**	**0**	**0**	**0**	**332,300**	**382,300**	**307,400**
EXPENDITURES:									
NON-DEPARTMENTAL									
401.08.90.06.7004	DEBT DISCOUNT	0	0	0	0	0	50,000	50,000	0
401.08.90.06.7005	ISSUANCE COSTS	0	0	0	0	0	58,070	58,070	0
	TOTAL NON-DEPARTMENTAL:	**0**	**0**	**0**	**0**	**0**	**108,070**	**108,070**	**0**
BUILDING									
401.08.90.09.6550	FACILITY PLAN - CITY HALL	0	0	0	0	0	0	0	0
	TOTAL BUILDING:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
PW&D - ENGINEERING DIVISION									
401.08.90.19.6502	MAJOR ROAD IMPROVEMENT	0	0	0	0	0	0	2,500,000	2,786,000
401.08.91.19.6503	MOORLAND RECONSTRUCTION	0	0	0	0	0	0	0	0
401.08.91.19.6504	BAYLANE DR RECONSTRUCTION	0	0	0	0	0	0	0	0
401.08.91.19.6507	HILLENDALE DR RECONSTRUCTION	0	0	0	0	0	0	0	0
401.08.93.51.6550	FACILITY PLAN - CITY GARAGE	0	0	0	0	0	0	0	0
	TOTAL PW&D ENGINEERING DIVISION:	**0**	**0**	**0**	**0**	**0**	**0**	**2,500,000**	**2,786,000**
PUBLIC SAFETY									
401.08.91.20.6550	FACILITIES PLAN - POLICE	0	0	0	0	0	0	0	0
	TOTAL PUBLIC SAFETY:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES:	**0**	**0**	**0**	**0**	**0**	**108,070**	**2,608,070**	**2,786,000**
OTHER FINANCING SOURCES/(USES):									
401.20.00.00.8902	PROCEEDS FROM DEBT ISSUANCE	0	0	0	0	0	5,000,000	5,000,000	0
401.20.00.00.8605	TRF FROM WATER UTILITY FUND	0	0	0	0	0	0	0	0
401.20.00.00.8210	TRF FROM LANDFILL FUND	0	0	0	0	0	0	0	0
401.30.00.00.9210	TRF TO LANDFILL FUND	0	0	0	0	0	0	0	0
401.30.00.00.9301	TRF TO DEBT SERVICE FUND	0	0	0	0	0	(224,230)	(224,230)	0
401.30.00.00.9605	TRF TO WATER UTIL	0	0	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES/(USES):	**0**	**0**	**0**	**0**	**0**	**4,775,770**	**4,775,770**	**0**
	NET REVENUES OVER/(UNDER)	**0**	**0**	**0**	**0**	**0**	**5,000,000**	**2,550,000**	**(2,478,600)**
	FUND BALANCE END OF YEAR 2024:	**0**							
	PROJECTED FUND BALANCE END OF YEAR:	**0**	**0**	**0**	**0**	**0**	**5,000,000**	**2,550,000**	**71,400**

CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 PRIOR YEAR ACTUAL	2025 PRIOR YEAR ACTUAL	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2026 CURRENT YTD 8/31	2026 ANNUAL PROJECTION	2027 DEPARTMENT REQUEST
REVENUES:								
410.08.00.00.4150	GOVERNMENT GRANTS	26,236	26,236	0	0	0	0	0
410.08.00.00.4542	MISC REIMBURSEMENT/DONATIONS	4,067	31,316	5,000	5,000	0	5,000	0
410.08.00.00.4551	SALE OF EQUIPMENT	0	40,219	10,000	10,000	0	5,000	10,000
410.08.00.00.4553	SALE OF PROPERTY	0	8,000	0	0	4,015	0	0
	TOTAL REVENUES:	**30,303**	**105,771**	**15,000**	**15,000**	**4,015**	**10,000**	**10,000**
EXPENDITURES:								
MAYOR/FINANCE & ADMINISTRATION								
410.08.90.01.6505	ONBOARDING SOLUTION	0	7,686	0	0	0	0	0
410.08.90.03.6502	ELECTION EQUIPMENT	0	11,000	0	0	0	0	32,505
410.08.90.03.6503	UPGRADE FINANCIAL SOFTWARE	0	0	0	0	0	0	455,500
	TOTAL BUILDING MAINTENACE:	**0**	**18,686**	**0**	**0**	**0**	**0**	**488,005**
BUILDING MAINTENANCE								
410.08.90.06.6505	ROOF MAINTENANCE-CITY HALL/PD	0	0	0	0	0	0	30,000
410.08.90.06.6553	OLD PD RENOVATIONS	0	15,292	0	0	0	0	0
410.08.90.06.6567	HISTORICAL BLDG REPAIR/MAINT	4,326	0	40,000	40,000	17,583	40,000	4,000
410.08.90.06.6568	TORNADO SYSTEM	0	0	0	0	0	0	20,000
	TOTAL BUILDING MAINTENACE:	**4,326**	**15,292**	**40,000**	**40,000**	**17,583**	**40,000**	**54,000**
INFORMATION TECHNOLOGY								
410.08.90.14.6503	MULTI-FUNCTION PRINTING DEVICE	0	0	0	0	0	0	60,000
410.08.90.14.6506	WEB SITE DESIGN	26,370	0	0	0	0	0	0
410.08.90.14.6512	FIREWALL REPLACEMENTS	0	0	0	0	0	0	98,000
410.08.90.14.6515	UPS REPLACEMENT	0	0	0	0	0	0	50,000
410.08.90.14.6525	SECURITY AUDIT - TESTING	0	0	0	0	0	0	30,000
410.08.90.14.6527	FIBER CONNECT-BUILDOUT	43,636	0	0	0	0	0	0
410.08.90.14.6529	DISASTER RECOVERY	17,643	0	0	0	0	0	0
410.08.90.14.6530	CITY HALL INFRASTRUCTURE	19,763	0	460,000	460,000	446,827	460,000	125,000
	TOTAL INFORMATION TECHNOLOGY:	**107,412**	**0**	**460,000**	**460,000**	**446,827**	**460,000**	**363,000**
POLICE								
410.08.91.20.6502	NIGHT VISION	0	0	0	0	0	0	7,300
410.08.91.20.6503	DISPATCH CONSOLES	0	0	200,000	200,000	156,129	200,000	0
410.08.91.20.6506	DISPATCH RECORDING	22,652	0	0	0	0	0	0
410.08.91.20.6507	RADIOS	6,357	0	0	0	0	0	0
410.08.91.20.6508	TACTICAL VESTS	5,505	18,927	22,000	22,000	2,537	22,000	22,000
410.08.91.20.6509	RIFLES	13,447	12,108	25,000	25,000	26,370	26,370	0
410.08.91.20.6510	NON-LETHAL WEAPONS	6,883	0	0	0	0	0	0
410.08.91.20.6511	TACTICAL TEAM HEADSET/PLATES	12,459	0	0	0	0	0	0
410.08.91.20.6512	AXON	84,011	159,587	234,100	234,100	201,160	234,100	234,100
410.08.91.20.6514	SECUIRTY AND SURVEILLANCE	8,488	0	0	0	0	0	0
410.08.91.20.6516	CELLULAR SEARCH	0	0	21,175	21,175	15,553	21,175	0
410.08.91.20.6517	SCIT VEHICLE	0	0	0	0	0	0	0
410.08.91.20.6519	DRONE	0	0	6,100	6,100	6,100	6,100	0
410.08.91.20.6520	SCIT/CDU ROOM	690	25,064	0	0	0	0	0
410.08.91.20.6521	AMMUNITION & EQUIP	74,558	0	0	0	0	0	0
410.08.91.20.6524	BALLISTIC HELMETS/HEADSETS	18	0	0	0	0	0	0
410.08.91.20.6525	SHOOTING RANGE	155,207	0	0	0	0	0	0
410.08.91.20.6530	HANDGUNS	65,114	0	0	0	0	0	0
410.08.91.20.6532	DIGITAL RADAR	0	9,174	0	0	0	0	0
410.08.91.20.6533	SHIELDS	0	16,000	0	0	0	0	0
410.08.91.20.6534	JACKETS	0	23,918	0	0	0	0	0
410.08.91.20.6535	FLOCK	0	21,910	27,000	27,000	28,000	28,000	27,000
410.08.91.20.6536	RADAR UNITS	0	55,443	0	0	0	0	0
410.08.91.20.6550	PD NEW & FORMER BUILDING	42,589	31,694	0	0	0	0	0
	TOTAL POLICE:	**497,978**	**373,824**	**535,375**	**535,375**	**435,848**	**537,745**	**290,400**

CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 PRIOR YEAR ACTUAL	2025 PRIOR YEAR ACTUAL	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2026 CURRENT YTD 8/31	2026 ANNUAL PROJECTION	2027 DEPARTMENT REQUEST
EXPENDITURES (Continued):								
VOLUNTEER FIRE SERVICES								
410.08.91.21.6501	TC PUMPER	0	975,376	0	0	0	0	0
410.08.91.21.6502	HEAVY RESCUE UNIT - TCVFD	0	0	0	0	0	0	0
410.08.91.21.6503	TCVFD PAGERS	0	6,158	7,300	7,300	0	7,300	7,400
410.08.91.21.6504	PARKING LOT REPAIR - TCVFD	0	0	21,500	21,500	18,545	21,500	49,500
410.08.91.21.6505	AMBULANCE	0	0	0	0	0	0	0
410.08.91.21.6509	TCVFD FIRE HOSE/TESTING	6,318	0	6,500	6,500	0	6,500	6,500
410.08.91.21.6510	TCVFD FIRE HELMETS	0	0	0	0	0	0	9,500
410.08.91.21.6511	TCVFD FIRE GEAR	46,760	0	47,000	47,000	0	47,000	0
410.08.91.21.6512	SCBA COMPRESSOR	0	0	0	0	0	0	96,243
410.08.91.21.6550	TCVFD BUILDING REPAIR	43,933	0	262,720	262,720	13,233	262,720	21,000
	TOTAL VOLUNTEER FIRE SERVICES:	**97,011**	**981,534**	**345,020**	**345,020**	**31,778**	**345,020**	**190,143**
PW&D - ENGINEERING DIVISION								
410.08.91.19.6507	HILLENDALE DRIVE RECONSTRUCT	2,460,818	1,989	0	0	0	0	0
410.08.91.19.6508	TESS CORNERS BRIDGE	0	0	0	0	0	0	560,000
410.08.90.19.6511	TESS CORNERS BRIDGE/CULVERTS	27,675	0	0	0	0	0	0
	TOTAL PW&D - ENGINEERING DIVISION:	**2,488,492**	**1,989**	**0**	**0**	**0**	**0**	**560,000**
PW&D - PLANNING DIVISION								
410.08.90.18.6505	KIP/CANON	0	0	0	0	0	0	30,000
410.08.90.18.6507	PLANTER BOXES	0	0	0	0	0	0	16,000
410.08.90.18.6508	PARKS & OPEN SPACE PLAN	0	0	0	0	0	0	25,000
410.08.90.18.6518	DECORATIVE LIGHTING	57,200	0	0	0	0	0	0
	TOTAL PW&D - PLANNING DIVISION:	**57,200**	**0**	**0**	**0**	**0**	**0**	**71,000**
PW&D - PUBLIC WORKS DIVISION								
410.08.93.51.6501	PRESSURE WASHER	0	0	20,000	20,000	20,000	20,000	0
410.08.93.51.6503	PARKS TRUCK REPLACEMENT	0	0	0	0	0	0	50,000
410.08.93.51.6504	SNOW PLOW KAGE	0	0	0	0	0	0	30,000
410.08.93.51.6507	PICK-UP TRUCK REPLACEMENT	79,999	0	75,000	75,000	0	75,000	80,000
410.08.93.51.6508	PLOW TRUCK	269,758	3,212	300,000	300,000	144,023	300,000	0
410.08.93.51.6523	MOWERS	0	91,771	0	0	0	0	0
410.08.93.51.6529	BUILDING ASPHALT & CONCRETE	42,050	0	0	0	0	0	0
410.08.93.51.6530	HOT PATCH GEN II/TAR KETTLE	0	0	45,000	45,000	44,698	45,000	0
410.08.93.51.6532	MACHINE TOOLS	4,333	0	5,000	5,000	0	5,000	5,000
410.08.93.51.6534	TRAILERS	0	0	0	0	0	0	20,000
410.08.93.51.6538	CRANE	0	0	0	0	0	0	105,000
410.08.93.51.6540	FORKLIFT	75,999	0	40,000	40,000	0	40,000	0
410.08.93.51.6542	STEAMER-JETTER	50,500	0	0	0	0	0	0
410.08.93.51.6550	FACILITY PLAN - CITY GARAGE	0	0	15,000	15,000	5,683	15,000	0
410.08.93.51.6551	PORTABLE MESSAGE BOARD SIGN	22,450	0	0	0	0	0	0
	TOTAL PW&D - PUBLIC WORKS DIVISION:	**545,090**	**94,983**	**500,000**	**500,000**	**214,403**	**500,000**	**290,000**
LIBRARY								
410.08.90.71.6502	3M SELF CHECK UNIT - RFID	27,297	0	0	0	0	0	0
410.08.90.71.6504	PARKING LOT	19,612	216,860	0	0	0	0	0
410.08.90.71.6512	SERVICE DESK REDESIGN	4,146	0	0	0	0	0	0
410.08.90.71.6514	FAMILY RESTROOM RENO	52,541	0	0	0	0	0	0
410.08.90.71.6515	PUBLIC RESTROOM RENO	10,615	0	0	0	0	0	0
410.08.90.71.6516	STUDY ROOMS	75,000	0	0	0	0	0	0
410.08.90.71.6520	ROOF REPLACEMENT	0	0	0	0	0	0	465,000
	TOTAL LIBRARY:	**189,211**	**216,860**	**0**	**0**	**0**	**0**	**465,000**
	TOTAL EXPENDITURES:	**3,986,721**	**1,703,168**	**1,880,395**	**1,880,395**	**1,146,439**	**1,882,765**	**2,771,548**
OTHER FINANCING SOURCES/(USES):								
410.20.00.00.8206	TRF FROM WRLF	0	0	0	0	0	0	0
410.20.00.00.8210	TRF FROM LANDFILL ACCOUNT	1,500,000	1,700,000	1,875,000	1,875,000	1,880,395	1,880,395	2,771,548
410.20.00.00.8280	TRF FROM ARPA FUNDING ACCOUNT	1,337,088	0	0	0	0	0	0
410.20.00.00.8605	TRF FROM WATER FUND	1,000,000	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES/(USES):	**3,837,088**	**1,700,000**	**1,875,000**	**1,875,000**	**1,880,395**	**1,880,395**	**2,771,548**
	NET REVENUES OVER/(UNDER) EXPENDITURES:	**(119,330)**	**102,603**	**9,605**	**9,605**	**737,971**	**7,630**	**10,000**

CITY OF MUSKEGO
TAX INCREMENT DISTRICT #11 CAPITAL BORROWING FUND
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 PRIOR YEAR ACTUAL	2025 PRIOR YEAR ACTUAL	2026 ADOPTED BUDGET	2026 AMENDED BUDGET	2026 CURRENT YTD 8/31	2026 ANNUAL PROJECTION	2027 DEPARTMENT PROPOSAL
REVENUES:								
411.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0	0	0
411.08.00.00.4531	INTEREST ON INVESTMENTS	0	0	0	0	0	0	0
411.08.00.00.4565	UNDERWRITERS PREMIUM	0	0	0	0	0	0	0
411.08.91.19.8902	PROCEEDS FROM DEBT	0	0	0	0	0	0	0
411.20.99.01.8903	PROCEEDS FROM DEBT - DEVELOPER	0	0	0	0	0	0	921,480
411.20.00.00.8220	TRF FROM RESIDUAL TIF	0	0	0	0	0	0	0
411.20.00.00.8231	TRF FROM TID #11 - FUND 231	0	0	0	0	0	0	0
	TOTAL REVENUES:	**0**	**0**	**0**	**0**	**0**	**0**	**921,480**
EXPENDITURES:								
411.08.91.19.5805	ATTORNEY	0	0	0	0	0	0	0
411.08.91.19.5810	AUDIT FEES	0	0	0	0	0	0	0
411.08.91.19.6001	NOTICES & PUBLICATIONS	0	0	0	0	0	0	0
411.08.91.19.6520	DEVELOPER INCENTIVES	0	0	0	0	0	0	921,480
411.08.91.19.7004	UNDERWRITERS DISCOUNT	0	0	0	0	0	0	0
411.08.91.19.7005	ISSUANCE FEES	0	0	0	0	0	0	0
411.30.00.00.9301	TRF TO DEBT SERVICE	0	0	0	0	0	0	0
411.30.00.00.9231	TRF TO TID 11	0	0	0	0	0	0	0
411.30.00.00.9220	TRF TO TIF RESIDUAL FUND	0	0	0	0	0	0	0
	TOTAL EXPENDITURES:	**0**	**0**	**0**	**0**	**0**	**0**	**921,480**
	NET REVENUES OVER/(UNDER)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	FUND BALANCE END OF YEAR	**0**	**0**	**0**	**0**	**0**	**0**	**0**

SECTION 9

SUPPLEMENTAL INFORMATION

Supplemental Information – Definitions

The City's general fund budget (operating revenues and expenditures) is presented using the budget categories set out in Wisconsin State Statute 65.90 entitled "Municipal Budgets". This is the same format the City is required to use to report annual financial activity to the State.

The following list includes a brief description of each category within the General Fund Operating Budget:

REVENUES (Section 3 of Budget Document):

Taxes – A fee charged ("levied") by a government on a product or activity.
ex) Property taxes
Payments in lieu of taxes

Intergovernmental Revenue – Aids from other government entities.
ex) 2% Fire Dues (Fire Ins. Tax)
Transportation Aids from the State
State Shared Revenues

Licenses and Permits – Fees associated with regulation and compliance.
ex) Liquor & Bartenders Licenses
Cable Franchise Fees
Building, Electrical & Plumbing Permits

Fines, Forfeitures sand Penalties – Court related fees.
ex) fines and forfeitures

Public Charges for Services – Fees collected to provide a service.
ex) Engineering Review Fees
Sale of Culvert Material
Library Fines
Park Rental, Boat Launch, and Recreation Program Fees
Zoning Fees
Platting Fees
Development Charges

Intergovernmental Charges for Services – Charges to other Government Entities for services provided.
ex) Reimbursement for Police Liaison (from School District)
Little Muskego Lake District

Miscellaneous Revenue – Business type revenues.
ex) Interest on Investments
Cellular Tower Rent

REVENUES (continued):

Other Financing Sources – Transfers in from other funds.

ex) Use of fund balance
Transfers from City Special Revenue Funds
Proceeds from Sale of Equipment
Water Utility tax equivalent payment

Interdepartmental Revenue – Administrative and insurance related costs recovered from the Utility Departments and insurance carriers.

ex) Reimbursement from the water & sewer utility for liability insurance. Beginning in 2010, the Utility & Refuse/Recycling funds will reimburse the City for usage of DPW Vehicles/Buildings as a means to minimize the use of surplus funding within the general operating budget.

EXPENDITURES (Section 4 of Budget Document):

General Government
Includes the following departments/functions with subtotals for each: Common Council/Mayor, Finance & Administration, Elections, Assessor/Board of Review, Law, Non-Departmental, Municipal Court, Building Maintenance and Information Technology

Public Safety
Includes the following departments/functions with subtotals for each: Police, Volunteer Fire Departments, Non-Departmental and PW&D-Building Inspection Division

Health and Human Services
Includes: Animal Warden and Blood Drive Donations

Public Works
Includes the following departments with subtotals for each: Engineering Division, Public Works and Parks Maintenance

Culture, Recreation and Education
Includes the following departments/functions/programs: Parade Fund, Library, Parks Historical Division, Parks H.S. Athletic Division and PW&D-Recreation Division

Conservation and Development
Includes the following departments with subtotals for each: PW&D-Planning Division

Capital Outlay
Includes capital items over $5,000 which are on an annual replacement schedule such as the Road Program and vehicles.

Contingency
Based on City Council policy (Resolution #53-2015), the annual operating budget should include at a minimum one-half percent (.50%) of the general fund total expenditures as a contingency amount to assist with unforeseen expenditures that may arise through the fiscal year.

EXPENDITURES (continued):

Other Financing Uses
Includes transfers from the expenditure budget mainly to maintain the Compensated Absences Fund per Resolution #53-2015.

For information and comparison purposes, provided are the following (see headings at the top of each of the pages in Section 3 - Revenues and Section 4 – Expenditures):

- Four prior years (2022 – 2025) actual revenues and expenditures
- 2026 adopted budget
- 2026 amended budget (most often same as adopted budget)
- 1st eight months of 2026
- Estimate of total projected 2026 activity
- 2027 Department Request
- 2027 Mayor's Proposal
- $ Change from Amended Budget to Mayor's Proposed Budget
- % Change from Amended Budget to Mayor's Proposed Budget

SPECIAL REVENUES (Section 7 of Budget Document):

Park Dedication
Includes various park related projects, which ultimately help improve City parks. The main revenue source is 10% of landfill host fees.

Park Improvement
New fund included in 2011 budget to track sub-divider fees against relative projects.

Refuse & Recycling
Reflects quarterly fees, which are charged to residents for waste removal services.

Revolving Loan Fund
Originally created with State funds for providing loans to local City businesses at a discounted rate. As directed by the DOA, this Fund proceeded with the Closeout Program and no longer allowed to provide loans through the State Program. The Fund balance may be utilized for any purpose as determined by the Common Council. As an alternative to debt issuance, the Proposed 2021 Capital Budget committed $400,000 towards the Tess Corners Volunteer Fire Department aerial ladder purchase, which will replace the 1995 vehicle.

Emerald Park, Inc. (EPI)/Future Parkland Standing Committee
EPI reflects administrative and committee related fees to monitor landfill operations under terms of the contract. Future Parkland includes engineering fees incurred for oversight of the old Briggs & Stratton landfill. The entire fund balance was transferred to the EPI Standing Committee on January 1st, 2015 as authorized by Council.

SPECIAL REVENUES (Continued):

Cable TV
Includes cable-operating costs. This fund no longer reflects a major revenue source (franchise fees) due to the decision of prior administration, effective 2007.

Landfill
Generates revenues in the form of host fees received from Advanced Disposal for actual tons of waste disposed of. The landfill host fees fund various other special revenue funds per the Landfill Expansion Agreement and may be used as a funding source for future road program costs.

Well Testing Reserve
Annual funding from landfill host fees will eventually cover the costs associated with testing private wells once the landfill closes.

Land & Open Space Conservation
Expenses include wages and benefits of the Conservation/City Forester position. Other expenditures include Land purchases. The main revenue source is 10% of landfill host fees.

Storm Water
Strictly funds storm water related projects such as drainage issues and is funded from landfill host fees.

Residual TIF/Capital Improvement
Includes past positive tax increment distributions of the closed districts #2-#10. Per Resolution #105-2009, $600,000 of fund balance was earmarked to go towards new grant and loan programs for local businesses. As an alternative to debt issuance, the Proposed 2021 Capital Budget committed $495,000 towards the Tess Corners Volunteer Fire Department aerial ladder purchase, which will replace the 1995 vehicle.

Tax Increment Districts #8 - #11
Reflects tax increments, which will ultimately offset debt obligations, audit fees and developer incentives. TID #8 & #9 were closed in 2022.

Community Development Authority (CDA)
Funds operating expenses incurred by the Authority including fees related to the redevelopment of identified areas of the City.

Compensated Absences
Reflects payments to terminated and retired employees for payouts of their vacation and sick banks. Any future severance pay or early retirement incentive costs will also be expensed against this fund. The main funding source is committed reserves within the General Fund balance per Resolution #53-2015.

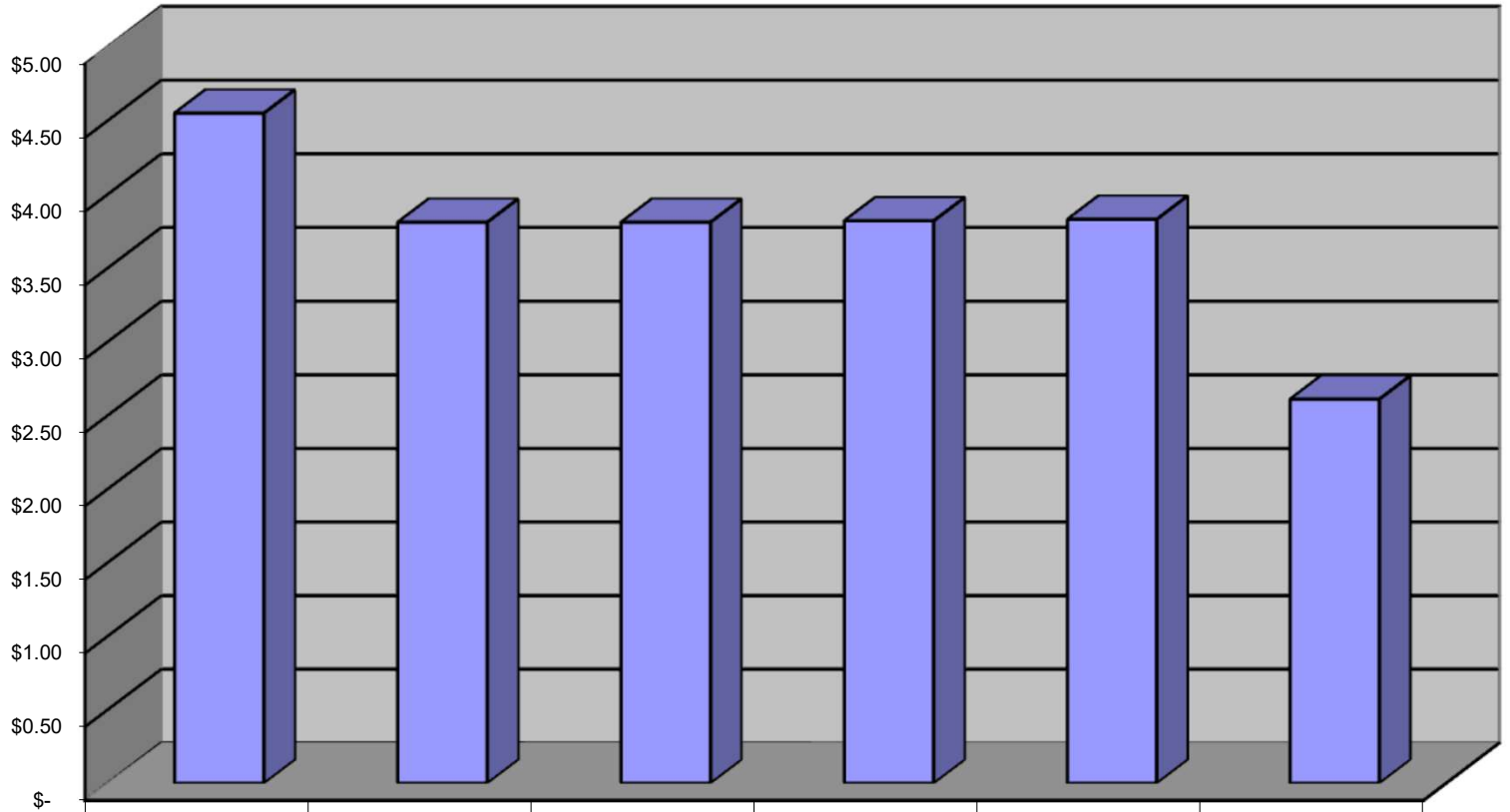
September 8, 2026

City of Muskego
Tax Levy Worksheet - Proposed 2027 Budget
Based Upon Assessor Information

State Levy Limit - Net New Growth $78,403 → 0.54%
Plus: Terminated TID $151,151 → 1.051%
Plus: Debt Service Adjustment $121,702 = $351,256 → 2.44%

	2026 Approved	General Levy Net New Growth	Debt Service Levy Net New Growth	Total of General & Debt Admin Rec	General & Debt Levy Proposed Increase
		1.891%	5.433%	2.442%	
Levy	14,381,621	12,371,175	2,361,702	14,732,877	351,256
Equalized Value of District W/O TID	5,423,777,200	5,805,921,700	5,805,921,700	5,805,921,700	
Equalized Value of District W / TID	5,572,749,500	5,840,836,000	5,840,836,000	5,840,836,000	
Assessed Value of District	4,767,656,900	5,673,806,000	5,673,806,000	5,673,806,000	
Assessment Ratio	86.7610869000%	96.9449807000%	96.9449807000%	96.9449807000%	
TID Increment Equalized Value	148,972,300	34,914,300	34,914,300	34,914,300	
Levy/Equalized Value of District W/O TID					
Mill rate (levy/eq value w/o Tid)	0.0026515877	0.0021307857	0.0004067747	0.0025375604	
Mill Rate x Eq. Val. Including TID					
New Levy to be Raised (mill x eq val w/ tid)	14,776,634	12,445,570	2,375,904	14,821,474	
New Levy / Assessed Val. of District per $1k					
Tax Rate	**3.0561946734**	2.1935134708	0.4187496459	**2.6122631167**	
Tax Rate (Previous year)	3.8271973123	2.5801790651	0.4760156083	3.0561946734	
Difference	(0.7710026389)	(0.3866655943)	(0.0572659624)	(0.4439315567)	
Difference in Percentage	-20.15%	-14.99%	-12.03%	-14.53%	
TID $ To Be Raised	395,013	74,395	14,202	88,597	
Impact to $500,000 Valued house	$ (222)				

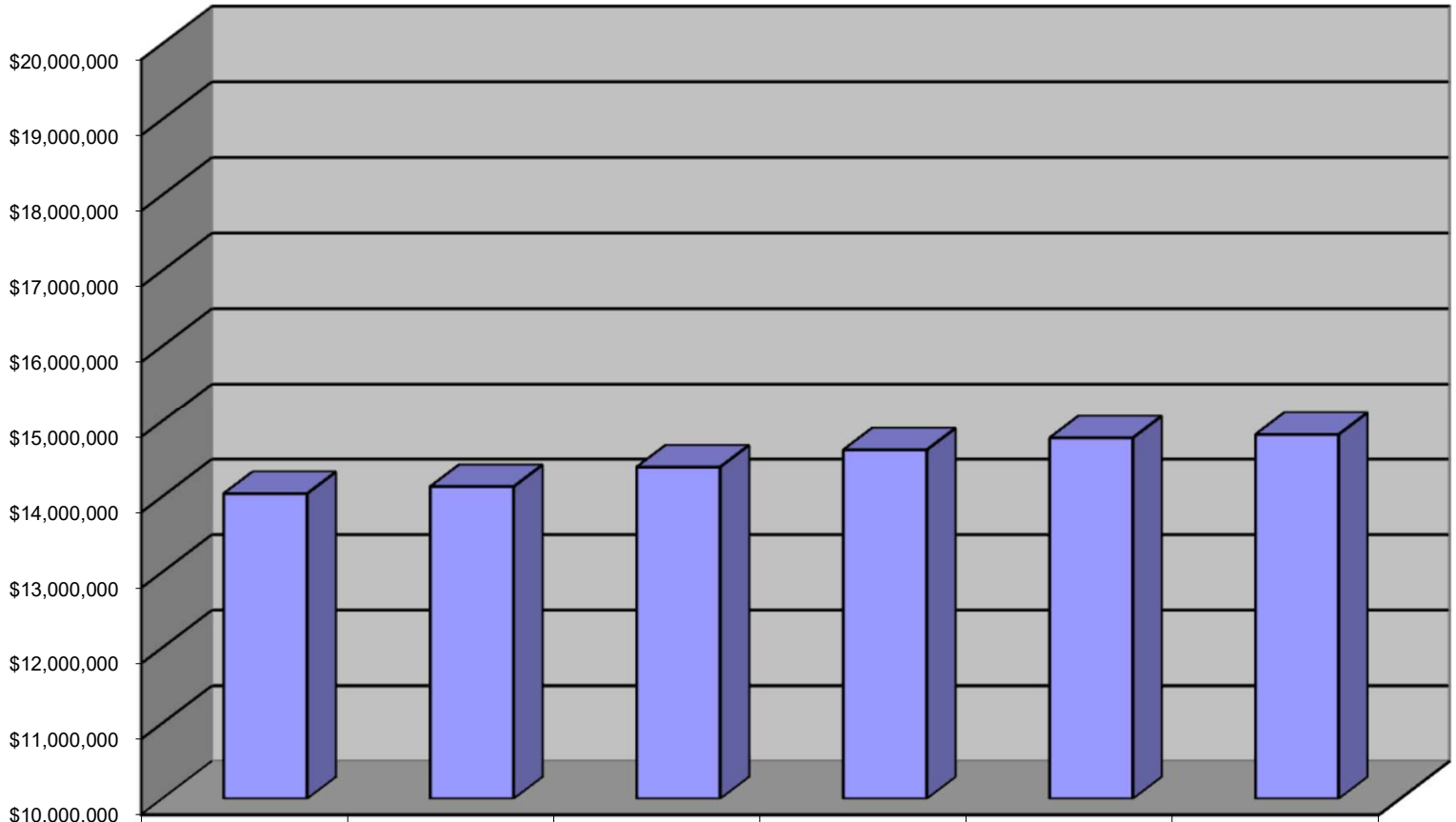
CITY OF MUSKEGO
Mill Rates per $1,000 of Assessed Value



	2021	2022	2023	2024	2025	2026 Proposed
City Rate	$4.55	$3.81	$3.81	$3.82	$3.83	$2.61

* *2022 & 2026 rates reflect an assessment revaluation.*

CITY OF MUSKEGO
Tax Levies (General Fund, Debt Service & TID)



	2022	2023	2024	2025	2026	2027 Proposed
City Levy	$14,037,682	$14,130,392	$14,390,073	$14,616,559	$14,776,634	$14,821,474

COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #079-2026

APPROVAL OF 2026 CAPITAL BUDGET

WHEREAS, the Committee of the Whole has reviewed the budget and has recommended approval of a capital budget in the amount of $5,557,548, including TID #11 capital outlay in the amount of $921,480 to be funded as follows:

TRANSFER FROM LANDFILL

GENERAL GOVERNMENT	
Clerk	32,505
Finance	455,500
Information Technology	363,000
Library	465,000
PUBLIC WORKS	
Community Development	54,000
Public Works Division	290,000
Engineering	560,000
Planning	71,000
PUBLIC SAFETY	
Police	290,400
Volunteer Fire Services	190,143
TOTAL REIMBURSEMENT FROM LANDFILL	$ 2,771,548

CAPITAL BORROWING

PUBLIC WORKS	
Road Program	2,500,000
Muskego Dam Road	$ 286,000
TOTAL CAPITAL BORROWING	$ 2,786,000

CAPITAL OUTLAY

TAX INCREMENT DISTRICT #11	
Business Grants and Fees	$ 921,480
TOTAL CAPITAL OUTLAY	$ 6,479,028

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby approve the above 2027 Capital Budget in the amount of $5,557,548 and TID #11 Capital Outlay in the amount of $921,480.

DATED THIS 10th DAY OF NOVEMBER 2026**.**

SPONSORED BY:

COMMON COUNCIL

This is to certify that this is a true and accurate copy of Resolution #079-2026, which was adopted by the Common Council of the City of Muskego.

_____
City Clerk

11/9jam

COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #080-2026

APPROVAL OF 2027 SEWER UTILITY BUDGET AND RATES

BE IT RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby approve the attached Sewer Utility Budget for the year 2027.

BE IT FURTHER RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby establish the following sewer usage rates for 2027:

Residential Users:

Single Family Home	$167.66 per quarter/$670.64 per year
Duplex: 3 Bedroom Unit	$167.66 per quarter
Duplex: 2 Bedroom Unit	$125.75 per quarter
Duplex: 1 Bedroom Unit	$ 83.83 per quarter

Industrial and Commercial Users (Including Multifamily with three or more units):
Based on actual metered water use:
$6.81 per 1,000 gallons plus a connection charge of $69.10 per quarter, with a minimum charge of $670.64 per year per building.

DATED THIS 10TH DAY OF NOVEMBER 2026

SPONSORED BY:

COMMON COUNCIL

This is to certify that this is a true and accurate copy of Resolution #080-2026, which was adopted by the Common Council of the City of Muskego.

_____
City Clerk

11/26cc

the City of
MUSKEGO

Sewer Utility
Proposed
2027 Budget

Distributed
Tuesday, September 22, 2026
Revised October 27, 2026

W182 S8200 Racine Avenue, Muskego, WI 53150
Waukesha County, Wisconsin
(262) 679-4100

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Budget Revision Note

The proposed 2027 budget was originally presented on September 22, 2026. This revised version incorporates updated state aid estimates and other financial information received since the initial presentation. These adjustments are reflected in the budget provided for the November 10, 2026, public hearing.

CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE
2027 BUDGET

	2025 Actual	Aug. 31, 2026 Actual	2026 Projected	2026 Adopted Budget	2027 Proposed Budget	2027 Adopted Budget	$ Change From 2026 Budget	% Change From 2026 Budget
Operating revenues								
Sewer service charges	$ 6,417,092	3,217,893	6,430,585	6,445,000	6,425,000	-	(20,000)	-0.31%
Miscellaneous revenues	17,284	6,924	18,420	15,188	18,298	-	3,110	20.48%
Total operating revenues	6,434,376	3,224,816	6,449,005	6,460,188	6,443,298	-	(16,890)	-0.26%
Operating expenses								
Operation and maintenance:								
Milwaukee Metropolitan Sewerage District:								
Capital charge	3,295,901	2,116,606	2,116,606	2,125,000	2,721,010	-	596,010	28.05%
User charge	1,897,075	1,038,302	1,970,000	1,970,000	2,062,951	-	92,951	4.72%
Town of Norway								
Capital charge	-	-	-	-	-	-	-	0.00%
User charge	167,042	141,226	282,450	250,000	250,000	-	-	0.00%
Supervision and labor	476,521	309,737	529,992	529,992	594,972	-	64,980	12.26%
Supplies and expense	114,280	87,375	134,000	59,000	64,000	-	5,000	8.47%
Maintenance:							-	
Odor control	-	-	40,000	40,000	40,000	-	-	0.00%
Building and structures	14,052	6,673	30,000	30,000	30,000	-	-	0.00%
General plant safety equipment	9,893	(5,365)	15,000	15,000	15,000	-	-	0.00%
Sewerage collection system	124,958	90,887	225,000	225,000	230,000	-	5,000	2.22%
I & I reduction	5,375	11,201	125,000	125,000	125,000	-	-	0.00%
Electricity	180,186	135,392	216,294	200,000	215,000	-	15,000	7.50%
Transportation expense	$35,346	$15,103	$30,000	$30,000	$30,000	-	-	0.00%
	6,320,629	3,947,137	5,714,342	5,598,992	6,377,933	-	778,941	13.91%
Customers' account expenses:								
Accounting and collection	137,332	102,136	175,704	175,704	182,732	-	7,028	4.00%
Meter expense	42,218	-	42,000	50,000	50,000	-	-	0.00%
	179,550	102,136	217,704	225,704	232,732	-	7,028	3.11%
General expenses:								
Office Salaries	144,023	106,670	182,904	181,151	187,932	-	6,781	3.74%
Employee pensions and benefits	$459,615	$238,347	$368,991	$368,991	$494,488	-	125,497	34.01%
Office supplies and expenses	140,745	67,142	124,047	121,512	172,540	-	51,028	41.99%
Outside services	54,481	38,354	121,224	119,849	125,862	-	6,014	5.02%
	798,863	450,513	797,166	791,504	980,823	-	189,319	23.92%
Total operation and maintenance	7,299,042	4,499,785	6,729,213	6,616,200	7,591,488	-	975,288	14.74%
Depreciation	767,396	-	770,000	$750,000	$750,000	-	-	0.00%
Total operating expenses	8,066,437	4,499,785	7,499,213	7,366,200	8,341,488	-	975,288	13.24%
Net operating income (loss) (forward)	(1,632,061)	(1,274,969)	(1,050,208)	(906,012)	(1,898,190)	-	(992,178)	109.51%

CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE (Concluded)
2027 BUDGET

	2025 Actual	Aug. 31, 2026 Actual	2026 Projected	2026 Adopted Budget	2027 Proposed Budget	2027 Adopted Budget	$ Change From 2026 Budget	% Change From 2026 Budget
Net operating income (loss) (forwarded)	$ (1,632,061)	(1,274,969)	(1,050,208)	(906,012)	(1,898,190)	-	(992,178)	109.51%
Add non-operating income								
Interest from investments	344,532	25,254	340,000	275,000	275,000	-	-	0.00%
MMSD I&I Subsidy	607,702	7,477	250,000	250,000	250,000	-	-	0.00%
Interest income on RCA's and special assessments	10,541	35,834	35,834	20,000	18,000	-	(2,000)	-10.00%
Sewer Connection Fees	9,500	4,500	16,750	15,000	16,750	-	1,750	11.67%
Total non-operating income	972,275	73,065	642,584	560,000	559,750	-	(250)	-0.04%
Income before non-operating expenses	(659,786)	(1,201,904)	(407,624)	(346,012)	(1,338,440)	-	(992,428)	286.82%
Deduct non-operating expenses								
I&I MMSD Program	$608,302	152,899	250,000	250,000	250,000	-	-	0.00%
Total non-operating expenses	608,302	152,899	250,000	250,000	250,000	-	-	#DIV/0!
Net income (loss) before capital contributions	$ (1,268,088)	(1,354,803)	(657,624)	(596,012)	(1,588,440)	-	(992,428)	166.51%

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2026 PROJECTED

	Operation and Maintenance Fund	Equipment Replacement Fund	Non-TIF Reserve Capacity Assessment Fund	Construction Fund	Total	2026 Budget
Funds provided						
Net income (loss) for the year	$ (657,624)	-	-	-	(657,624)	(593,327)
Add charges to income not requiring funds:						
Depreciation	770,000	-	-	-	770,000	750,000
Amortization:						
Debt discount		-	-	-	-	-
City building/equipment contributions	$31,500	-	-	-	31,500	31,500
MMSD Capital Charge Funding - 25%	-		-			-
MMSD Funding	250,000				250,000	250,000
Less:						
Paid to utility for implicit cash subsidy	-	-	-	-	-	-
Funds provided from operations	393,876	-	-	-	393,876	438,173
Increases in:						
Collection of special assessments	-	-	350,000	-	350,000	350,000
Other contributed capital collections	-	-	-	-	-	-
Total funds provided	393,876	-	350,000	-	743,876	788,173
Funds applied						
Principal payments on debt	-	-	-	-	-	-
Capital outlay (Schedule 6)	-	-	-	1,191,650	1,191,650	1,191,650
Total funds applied	-	-	-	1,191,650	1,191,650	1,191,650
Interfund transfers - net						
Interest earnings	(328,000)	28,000	300,000	-	-	-
Equipment replacement	(26,350)	26,350	-	-	-	-
Sewer Connection fees	(16,750)	-	16,750	-	-	-
Transfer to Construction projects	-	-	(1,191,650)	1,191,650	-	-
Funds used for debt retirement	-	-	-	-	-	-
Transfer for debt retirement reserve	-	-	-	-	-	-
RCA funds used to finance MMSD capital charge	-	-	-	-	-	-
Total transfers	(371,100)	54,350	(874,900)	1,191,650	-	-
Increase (decrease) in working capital	22,776	54,350	(524,900)	-	(447,774)	(403,477)
Working capital, beginning of year	3,115,864	994,916	13,723,880	-	17,834,660	17,834,660
Working capital, end of year	$ 3,138,640	1,049,266	13,198,980	-	17,386,886	17,431,183
Budgeted Working Capital, end of year	$ 3,184,687	1,049,266	13,197,230	-	17,431,183	

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2027 BUDGET

	Operation and Maintenance Fund	Equipment Replacement Fund	Non-TIF Reserve Capacity Assessment Fund	Construction Fund	Total
Funds provided					
From operations:					
Net income (loss) for the year	$ (1,588,440)	-	-	-	(1,588,440)
Add charges to income not requiring funds:					
Depreciation	750,000	-	-	-	750,000
Amortization:					
Debt discount		-	-		-
City building/equipment contributions	$31,500	-	-	-	31,500
MMSD Capital Charge Funding - 25%	-		-	-	-
MMSD Funding	250,000			-	250,000
Less:					
Other - Implicit Cash Subsidy to Water Utility	-	-	-	-	-
Funds provided from operations	(556,940)	-	-	-	(556,940)
Increases in:					
Collection of special assessments	-	-	350,000	-	350,000
Other contributed capital collection- RCA Landfill	-	-	-	-	-
Total funds provided	(556,940)	-	350,000	-	(206,940)
Funds applied					
Principal payments on debt	-	-	-	-	-
Capital outlay (Schedule 2)	-	-	-	3,082,200	3,082,200
Total funds applied	-	-	-	3,082,200	3,082,200
Interfund transfers - net					
Interest earnings	(270,000)	20,000	250,000	-	-
Equipment replacement	(26,350)	26,350	-	-	-
Sewer Connection fees	(16,750)	-	16,750	-	-
Transfer to Construction projects	-	-	(582,200)	582,200	-
Transfer for debt retirement reserve	-	-	-	-	-
RCA funds used to finance Forcemain Project	-	-	(2,500,000)	2,500,000	-
Total transfers	(313,100)	46,350	(2,815,450)	3,082,200	-
Increase (decrease) in working capital	(870,040)	46,350	(2,465,450)	-	(3,289,140)
Working capital, beginning of year	3,138,640	1,049,266	13,198,980	-	17,386,886
Working capital, end of year	$ 2,268,600	1,095,616	10,733,530	-	14,097,746
	-27.72%	4.42%	-18.68%	0.00%	-18.92%

CITY OF MUSKEGO SEWER UTILITY

SCHEDULE OF CAPITAL OUTLAY

	Description	Funding		2026 Estimated Total Cost	2026 Adopted Budget	2027 Proposed Budget	2027 Adopted Budget
1.	**2026 Capital Projects**						
	Forcemain	(C)		360,000	360,000	-	-
	Manhole Rehab	(C)		24,000	24,000	-	-
	SCADA Radio Network	(C)		97,650	97,650	-	-
	Truck	(C)		45,000	45,000	-	-
	Lift Station Upgrades	(C)		665,000	665,000	-	-
			$	1,191,650	1,191,650	-	-
2.	**2027 Capital Projects**						
	Excavator	(C)		-	-	70,000	-
	Forcemain	(E)		-	-	2,500,000	-
	Manhole Rehab	(C)		-	-	30,000	-
	Sewer Valve Installation	(C)		-	-	50,000	-
	SCADA Radio Network	(C)		-	-	44,200	-
	SCADA System Upgrades	(C)				43,000	
	Truck	(C)				45,000	
	Lift Station Upgrades	(C)				300,000	
			$	-	-	3,082,200	-
		Grand Total	$	1,191,650	1,191,650	3,082,200	-

Note A: Anticipated to be financed with available construction funds
Note B: Anticipated to be financed with borrowings
Note C: Finance with working capital
Note D: Finance with replacement funds
Note E: Finance with reserve capacity assessment funds
Note F: Reimbursement from MMSD
Note G: Reimbursement from Franklin

CITY OF MUSKEGO
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2022 Actual 2022	12/31/2023 Actual 2023	12/31/2024 Actual 2024	12/31/2025 Actual 2025	1/1/2026 2026 Adopted Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
OPERATING REVENUE												
601.48.00.00.4801	SEWER SERVICE CHARGES	$6,292,332	$6,292,955	$6,344,768	$6,359,388	$6,395,000	$3,197,006	$6,377,585	$6,375,000	($20,000)	-0.31%	$0
601.48.00.00.4810	CUSTOMER PENALTIES	$52,027	$55,237	$58,179	$57,704	$50,000	$20,887	$53,000	$50,000	$0	0.00%	$0
601.48.00.00.4820	MISCELLANEOUS SEWER REVENUES	$0	$0	$0	$1,200	$0	$19	$0	$0	$0	#DIV/0!	$0
601.48.00.00.4822	CLOSING STATEMENTS	$2,256	$2,394	$2,188	$2,831	$2,000	$0	$3,500	$2,000	$0	0.00%	$0
601.48.00.00.4823	CAMERA TRUCK FEE	$0	$0	$0	$0	$0	$170	$170	$0	$0	#DIV/0!	$0
601.48.00.00.4824	LOCATE SERVICE REVENUE	$8,266	$9,750	$9,750	$9,750	$12,938	$4,875	$9,750	$13,798	$860	6.65%	$0
TOTAL OPERATING REVENUE		**$6,354,882**	**$6,360,336**	**$6,414,885**	**$6,430,873**	**$6,459,938**	**$3,222,957**	**$6,444,005**	**$6,440,798**	**($19,140)**	**#DIV/0!**	**$0**
NON-OPERATING REVENUE												
COMMERCIAL REVENUES												
601.01.00.00.4531	INTEREST ON INVESTMENTS (#249)	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.49.00.00.4531	INTEREST FROM INVESTMENTS	$51,345	$390,401	$410,335	$344,532	$275,000	$25,254	$340,000	$275,000	$0	0.00%	$0
TOTAL COMMERCIAL REVENUES		**$51,345**	**$390,401**	**$410,335**	**$344,532**	**$275,000**	**$25,254**	**$340,000**	**$275,000**	**$0**	**#DIV/0!**	**$0**
OTHER REVENUES												
601.48.00.00.4150	GOVERNMENT GRANTS	$60,348	$707,623	$1,065,679	$607,702	$250,000	$7,477	$250,000	$250,000	$0	0.00%	$0
601.49.00.00.4910	INTEREST SPECIAL ASSMTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.01.00.00.4424	RCA ASSESSMENT REV (TIF'S)	$500,083	$546,533	$318,668	$1,125,974	$350,000	$15,885	$100,000	$300,000	($50,000)	-14.29%	$0
601.01.00.00.4425	INTEREST INCOME ON RCA (TIF'S)	$17,064	$14,455	$10,852	$10,541	$20,000	$35,834	$35,834	$18,000	($2,000)	-10.00%	$0
601.01.00.00.4426	CONNECTION FEES (TIF'S)	$29,000	$21,500	$13,000	$9,500	$15,000	$4,500	$16,750	$16,750	$1,750	11.67%	$0
601.49.00.00.4920	MISC REVENUE	$3,552	$4,268	$3,890	$3,503	$250	$1,860	$5,000	$2,500	$2,250	900.00%	$0
601.49.00.00.4950	CITY SUBSIDIES FOR MMSD CAPI	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
TOTAL OTHER REVENUES		**$610,047**	**$1,294,380**	**$1,412,088**	**$1,757,220**	**$635,250**	**$65,556**	**$407,584**	**$587,250**	**($48,000)**	**-7.56%**	**$0**
TOTAL NON-OPERATING REVENUE		**$661,392**	**$1,684,781**	**$1,822,424**	**$2,101,752**	**$910,250**	**$90,810**	**$747,584**	**$862,250**	**($48,000)**	**#DIV/0!**	**$0**
CAPITAL CONTRIBUTIONS												
601.49.00.00.4960	CAPITAL CONTRIBUTIONS	**$3,293,624**	**$73,419**	**$0**	**$1,285,633**	**$50,000**	**$0**	**$1,485,000**	**$1,925,000**	**$1,875,000**	**3750.00%**	**$0**
TOTAL REVENUES		**10,309,898**	**8,118,536**	**8,237,308**	**9,818,258**	**7,420,188**	**3,313,767**	**8,676,589**	**9,228,048**	**1,807,860**	**24.36%**	**-**

CITY OF MUSKEGO
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2022 Actual 2022	12/31/2023 Actual 2023	12/31/2024 Actual 2024	12/31/2025 Actual 2025	1/1/2026 2026 Adopted Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
OPERATING EXPENSES												
MMSD CAPITAL CHARGES												
601.61.61.02.6071	NON-INCREASE DESIGN CAPACITY	**$3,014,612**	**$3,521,798**	**$3,357,322**	**$3,295,901**	**$2,125,000**	**$2,116,606**	**$2,116,606**	**$2,721,010**	**$596,010**	**28.05%**	**$0**
MMSD USER CHARGES												
601.61.61.03.6072	MMSD QUARTERLY PAYMENTS	**$1,526,807**	**$1,637,760**	**$1,746,793**	**$1,897,075**	**$1,970,000**	**$1,038,302**	**$1,970,000**	**$2,062,951**	**$92,951**	**4.72%**	**$0**
TOWN OF NORWAY CHARGES												
601.61.61.10.6068	TOWN OF NORWAY	**$172,064**	**$211,390**	**$229,259**	**$167,042**	**$250,000**	**$141,226**	**$282,450**	**$250,000**	**$0**	**0.00%**	**$0**
PERSONNEL - SUPERVISION AND LABOR												
601.61.61.11.5101	SALARIES & WAGES-OPERATIONS	$468,680	$438,828	$459,684	$455,838	$506,018	$297,691	$506,018	$579,464	$73,446	14.51%	$0
601.61.61.11.5102	OVERTIME - OPERATIONS	$11,801	$9,382	$12,903	$20,682	$23,974	$12,046	$23,974	$15,507	($8,466)	-35.32%	$0
601.61.61.11.5203	HEALTH	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
PERSONNEL - SUPERVISION AND LABOR Total		**480,480**	**448,210**	**472,587**	**476,521**	**529,992**	**309,737**	**529,992**	**594,972**	**64,980**	**#DIV/0!**	**-**
SUPPLIES & EXPENSES												
601.61.61.12.5228	SAFETY GLASSES/CDL LIC/CONF SP	$7,721	$10,342	$10,231	$7,621	$10,413	$4,645	$10,413	$10,000	($413)	-3.96%	$0
601.61.61.12.5702	OPER SUPPLIES/CLOTHING EXP	$7,469	$8,760	$4,760	$5,331	$12,000	$2,339	$12,000	$12,000	$0	0.00%	$0
601.61.61.12.5750	CHEMICAL EXPENSE	$37,527	$8,916	$45,669	$37,657	$40,000	$28,863	$40,000	$45,000	$5,000	12.50%	$0
SUPPLIES & EXPENSES Total		**52,718**	**28,018**	**60,660**	**$50,609**	**62,413**	**35,847**	**62,413**	**67,000**	**4,588**	**7.35%**	**-**
EQUIPMENT MAINTENANCE - SUPPLIES & EXPENSE												
601.61.61.15.5415	MAINT. OF BLDGS. & GROUNDS	$25,884	$15,253	$12,531	$14,052	$30,000	$6,673	$30,000	$30,000	$0	0.00%	$0
601.61.61.15.5425	MAINTENANCE OF SAFETY EQUIP	$2,376	$8,856	$2,465	$9,893	$15,000	($5,365)	$15,000	$15,000	$0	0.00%	$0
EQUIPMENT MAINTENANCE - SUPPLIES & EXPENSE Total		**28,259**	**24,110**	**14,996**	**$23,945**	**45,000**	**1,308**	**45,000**	**45,000**	**-**	**0.00%**	**-**
SEWAGE COLLECTION - MAINTENANCE & RENTAL												
601.61.61.16.5411	MAINT. OF SEWAGE COLL. EQUIP	$93,917	$137,372	$120,213	$124,958	$225,000	$90,887	$225,000	$230,000	$5,000	2.22%	$0
601.61.61.16.5426	ODOR CONTROL	$14,425	$26,485	$0	$0	$40,000	$0	$40,000	$40,000	$0	0.00%	$0
601.61.61.16.5427	I & I REDUCTION	$21,680	$17,801	$1,513	$5,375	$125,000	$11,201	$125,000	$125,000	$0	0.00%	$0
601.61.61.16.5428	AMORTZ ODER CONTROL/MANWHOLE	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.61.16.5429	FAC PLAN 2020 AMORT	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
SEWAGE COLLECTION - MAINTENANCE & RENTAL Total		**130,022**	**181,658**	**121,726**	**130,333**	**390,000**	**102,088**	**390,000**	**395,000**	**5,000**	**1.28%**	**-**
ELECTRICITY												
601.61.61.20.5910	**GAS & ELECTRIC**	**$153,984**	**$172,356**	**$178,022**	**$180,186**	**$200,000**	**$135,392**	**$216,294**	**$215,000**	**$15,000**	**7.50%**	**$0**
TRANSPORTATION EXPENSE - TRAVEL & TRAINING												
601.61.61.21.5302	MILEAGE/EXP REIMB	$0	$11	$0	$529	$200	$0	$200	$200	$0	0.00%	$0
601.61.61.21.5306	TRANSPORTATION EXPENSE	$23,688	$23,956	$26,926	$35,346	$30,000	$15,103	$30,000	$30,000	$0	0.00%	$0
TRANSPORTATION EXPENSE - TRAVEL & TRAINING Total		**$23,688**	**$23,967**	**$26,926**	**$35,875**	**$30,200**	**$15,103**	**$30,200**	**$30,200**	**$0**	**$0**	**$0**
WATER EXPENSE - UTILTIES												
601.61.61.22.5915	WATER EXPENSE	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000	$0	0.00%	$0
601.61.61.42.5915	WATER EXPENSE	$0	$0	$0	$64,292	$0	$49,173	$75,000	$0	$0	#DIV/0!	$0
WATER EXPENSE - UTILTIES Total		**$7,000**	**$7,000**	**$7,000**	**$71,292**	**$7,000**	**$56,173**	**$82,000**	**$7,000**	**$0**	**#DIV/0!**	**$0**
	TOTAL OPERATING EXPENSES	**$5,589,635**	**$6,256,268**	**$6,215,291**	**$6,328,778**	**$5,609,604**	**$3,951,782**	**$5,724,954**	**$6,388,133**	**$778,528**	**#DIV/0!**	**$0**
GENERAL EXPENSES												
PERSONNEL - OFFICE SALARIES												
601.61.63.40.5101	SALARIES & WAGES - ADMIN	$135,898	$267,518	$283,505	$274,663	$351,409	$204,272	$351,409	$365,465	$14,056	4.00%	$0
601.61.63.40.5203	HEALTH	$0	$0	$0	$111,180	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.40.6056	METER EXPENSE	$49,275	$55,248	$43,920	$42,218	$50,000	$0	$42,000	$50,000	$0	0.00%	$0
601.61.63.40.5204	LIFE	$0	$0	$0	$703	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.40.5229	HEALTH ALLOWANCE - ADMIN	$0	$0	$0	$2,905	$0	$230	$0	$0	$0	#DIV/0!	$0
601.61.63.40.5102	OVERTIME - ADMIN	$249	$724	$886	$1,162	$247	$2,034	$2,000	$0	($247)	-100.00%	$0
PERSONNEL - OFFICE SALARIES Total		**185,423**	**323,489**	**328,311**	**$432,832**	**401,656**	**$206,536**	**395,409**	**415,465**	**13,809**	**3.44%**	**-**
PERSONNEL - EMPLOYEE PENSION & BENEFITS												
601.61.63.41.5201	FICA	$45,608	$52,137	$57,495	$57,053	$68,638	$39,440	$68,638	$76,255	$7,617	11.10%	$0
601.61.63.41.5202	PENSION	($30,145)	$115,081	$49,048	$54,552	$58,919	$37,185	$58,919	$66,094	$7,175	12.18%	$0
601.61.63.41.5203	HEALTH	$172,623	$222,749	$216,907	$184,144	$220,096	$147,871	$220,096	$307,924	$87,828	39.90%	$0
601.61.63.41.5204	LIFE	$7,303	$6,516	$829	$39,014	$2,196	$1,462	$2,196	$2,276	$80	3.66%	$0
601.61.63.41.5205	FSA FEE EXPENSE	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.41.5229	HEALTH ALLOWANCE	$5,757	$6,847	$7,504	$2,444	$8,730	$7,514	$8,730	$31,939	$23,209	265.85%	$0
PERSONNEL - EMPLOYEE PENSION & BENEFITS Total		**201,146**	**403,330**	**331,783**	**337,206**	**358,579**	**233,472**	**358,579**	**484,488**	**125,910**	**35.11%**	**-**

CITY OF MUSKEGO
PROPOSED 2027 BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2022 Actual 2022	12/31/2023 Actual 2023	12/31/2024 Actual 2024	12/31/2025 Actual 2025	1/1/2026 2026 Adopted Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
GENERAL EXPENSES (continued)												-
OFFICE SUPPLIES & EXPENSES												
601.61.63.42.5430	ALARMS & ALARM MAINTENANCE	$8,421	$603	$11,544	$20,155	$20,000	$10,040	$20,000	$21,000	$1,000	5.00%	$0
601.61.63.42.5509	COMPUTER SERVICES	$10,140	$11,828	$38,926	$24,577	$23,572	$20,275	$23,572	$65,700	$42,128	178.72%	$0
601.61.63.42.5606	TELEPHONE	$2,784	$2,284	$2,310	$3,428	$1,440	$2,394	$3,275	$6,840	$5,400	375.00%	$0
601.61.63.42.5701	GENERAL OFFICE EXPENSES	$25,084	$27,510	$31,082	$39,597	$20,000	$6,833	$20,000	$20,000	$0	0.00%	$0
601.61.63.42.6020	UNEMPLOYMENT COMPENSATION	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.42.6056	OTHER ADMIN TRAINING/CONF	$982	$512	$808	$2,007	$1,500	$0	$2,000	$2,000	$500	33.33%	$0
601.61.63.42.6101	WORKERS'S COMPENSATION	$15,180	$14,665	$14,960	$9,780	$10,000	$5,400	$10,800	$11,000	$1,000	10.00%	$0
601.61.63.42.6102	LIAB INSURANCE-SWR BACKUP	$14,060	$12,610	$12,860	$14,160	$15,000	$7,300	$14,600	$15,000	$0	0.00%	$0
601.61.63.42.6103	PROPERTY INSURANCE	$17,400	$16,340	$16,660	$22,620	$25,000	$12,000	$24,000	$25,000	$0	0.00%	$0
601.61.63.42.6104	AUTO INSURANCE	$4,220	$3,130	$3,200	$4,420	$5,000	$2,900	$5,800	$6,000	$1,000	20.00%	$0
OFFICE SUPPLIES & EXPENSES Total		**$98,270**	**$89,482**	**$132,349**	**$140,745**	**$121,512**	**$67,142**	**$124,047**	**$172,540**	**$51,028**	**#DIV/0!**	**$0**
PROFESSIONAL & CONTRACT SERVICES												
601.61.63.43.5509	COMPUTER CHARGES/SEWER	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.43.5801	PROFESSIONAL SERVICES	$975	$936	$3,291	$4,814	$5,000	$2,177	$5,000	$5,000	$0	0.00%	$0
601.61.63.43.5805	LEGAL FEES	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.61.63.43.5810	ACCOUNTING & COLLECTION	$7,750	$8,000	$8,000	$10,225	$9,000	$10,375	$10,375	$10,000	$1,000	11.11%	$0
601.61.63.43.5815	ENGINEERING FEES	$8,501	$7,622	$10,481	$0	$25,000	$1,127	$25,000	$25,000	$0	0.00%	$0
601.61.63.43.5824	AMORTIZATION MAPPING	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
PROFESSIONAL & CONTRACT SERVICES Total		**17,226**	**16,558**	**21,772**	**15,039**	**39,000**	**13,679**	**40,375**	**40,000**	**1,000**	**2.56%**	**-**
OTHER EXPENSES												
601.01.00.00.6057	ADMINISTRATIVE CHARGES (#249)	$5,000	$5,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
601.61.63.43.6056	OTHER EXPENSE-PW BLDG & EQUIP	$65,000	$0	$0	$0	$31,500	$0	$31,500	$31,500	$0	0.00%	$0
601.61.63.43.6057	ADMINISTRATIVE CHARGE	$30,185	$43,841	$39,320	$39,442	$49,349	$24,674	$49,349	$54,362	$5,014	10.16%	$0
601.61.63.43.6505	COMPUTER REPLACEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
OTHER EXPENSES Total		**$100,185**	**$48,841**	**$44,320**	**$44,442**	**$85,849**	**$27,174**	**$85,849**	**$90,862**	**$5,014**	**#DIV/0!**	**$0**
	TOTAL GENERAL EXPENSES	**602,250**	**881,701**	**858,535**	**970,263**	**1,006,595**	**548,003**	**1,004,258**	**1,203,355**	**196,760**	**#DIV/0!**	**-**
DEPRECIATION												
601.61.64.50.6705	**DEPRECIATION**	**$644,948**	**$702,683**	**$740,415**	**$767,396**	**$750,000**	**$0**	**$770,000**	**$750,000**	**$0**	**0.00%**	**$0**
CAPITAL PROJECTS												
SEWER PROJECTS												
601.65.00.00.6213	MMSD FACILITY PLAN-MUSKEGO'S %	$0	$930	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.65.00.00.6220	MMSD GI	$0	$215,171	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
601.65.00.00.6516	PRIVATE PROP I&I MMSD PROGRAM	$60,348	$719,487	$1,057,971	$608,302	$250,000	$152,899	$250,000	$250,000	$0	0.00%	$0
CAPITAL PROJECTS - SEWER Total		**$60,348**	**$935,588**	**$1,057,971**	**$608,302**	**$250,000**	**$152,899**	**$250,000**	**$250,000**	**$0**	**#DIV/0!**	**$0**
	TOTAL CAPITAL PROJECTS	**$60,348**	**$935,588**	**$1,057,971**	**$608,302**	**$250,000**	**$152,899**	**$250,000**	**$250,000**	**$0**	**#DIV/0!**	**$0**
TOTAL EXPENDITURES		**$6,897,182**	**$8,776,240**	**$8,872,213**	**$8,674,739**	**$7,616,200**	**$4,652,685**	**$7,749,213**	**$8,591,488**	**$975,288**	**#DIV/0!**	**$0**
	PROJECTED 2026-2027 SURPLUS/(DEFICIT)							**927,376**	**636,560**		#DIV/0!	-

CITY OF MUSKEGO SEWER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2027 BUDGET

FUND	DESCRIPTION
Operations and Maintenance	Required to fund, at a minimum, 3 months of operations and maintenance costs.
Equipment Replacement Fund	Used for significant mechanical equipment replacements as required by the DNR.
Non-TIF - RCA	Includes reserves established to account for capacity assessment levies restricted to finance related capital and/or debt service costs.
Construction	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
MMSD Capital Charge Funding	75% = Utility rates & 25% = Reserve Capacity Assessments (Prior to 2007, 27.83% was funded by positive tax increments from TID's #2-#7)

COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #081-2026

APPROVAL OF 2027 WATER UTILITY BUDGET AND RATES

BE IT RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby approve the attached Water Utility Budget for the year 2027.

BE IT FURTHER RESOLVED that the Common Council of the City of Muskego, upon the recommendation of the Committee of the Whole, does hereby establish the following rates for water service for 2027:

Quarterly Service Charges

	General Metered	**Public Fire Protection** (Hydrant Rental)
5/8-inch meter	$ 28.96	$ 9.77
3/4-inch meter	$ 28.96	$ 9.77
1-inch meter	$ 43.45	$ 24.62
1 1/4-inch meter	$ 61.54	$ 36.20
1 1/2-inch meter	$ 77.47	$ 48.89
2-inch meter	$ 113.69	$ 79.65
3-inch meter	$ 189.71	$ 148.43
4-inch meter	$ 300.48	$ 246.19

Plus Volume Charge:

First 30,000 gallons used each quarter - $3.74 per 1,000 gallons
Next 90,000 gallons used each quarter - $3.27 per 1,000 gallons
Over 120,000 gallons used each quarter - $2.79 per 1,000 gallons

DATED THIS 10TH DAY OF NOVEMBER 2026.

SPONSORED BY:

COMMON COUNCIL

This is to certify that this is a true and accurate copy of Resolution #081-2026, which was adopted by the Common Council of the City of Muskego.

_____
City Clerk

11/26cc

the City of
MUSKEGO

Water Utility
Proposed
2027 Budget

Distributed
Tuesday, September 22, 2026
Revised October 27, 2026

W182 S8200 Racine Avenue, Muskego, WI 53150
Waukesha County, Wisconsin
(262) 679-4100

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Budget Revision Note

The proposed 2027 budget was originally presented on September 22, 2026. This revised version incorporates updated state aid estimates and other financial information received since the initial presentation. These adjustments are reflected in the budget provided for the November 10, 2026, public hearing.

CITY OF MUSKEGO WATER PUBLIC UTILITY
STATEMENT OF INCOME AND EXPENSE
2027 BUDGET

	2025 Actual	Aug 31, 2026 Actual	2026 Projected	2026 Adopted Budget	2027 Proposed Budget	2027 Adopted Budget	$ Change From 2026 Budget	% Change From 2026 Budget
Operating revenue								
Sales of water:								
Sales to general customers	$1,637,307	832,992	1,653,643	$1,581,967	$1,642,430	$0	60,463	3.82%
Private fire protection	54,428	27,464	55,000	55,000	55,000	$0	-	0.00%
Public fire protection	567,090	102,535	565,000	580,000	565,000	$0	(15,000)	-2.59%
Other operating revenue	53,302	$28,592	52,000	$48,000	48,500	$0	500	1.04%
Rental of Water property - tower lease	$97,629	$50,312	$90,000	$90,000	$90,000	$0	$0	0.00%
Total operating revenue	2,409,756	1,041,895	2,415,643	2,354,967	2,400,930	-	45,963	1.95%
Operating expenses								
Operation and maintenance:								
Source of supply expense	8,923	14,587	27,336	27,336	31,449	-	4,112	15.04%
Pumping expense	151,319	108,081	202,807	195,807	197,939	-	2,132	1.09%
Water treatment expense	77,625	39,152	103,935	113,935	109,134	-	(4,801)	-4.21%
Transmission and distribution expense	233,165	118,021	351,610	353,610	356,384	-	2,773	0.78%
Customer accounts expense	28,799	15,097	43,025	43,025	38,174	-	(4,850)	-11.27%
Administrative expense	619,758	603,779	840,791	836,176	965,131	-	128,956	15.42%
Total operation and maintenance expenses	1,119,588	898,715	1,569,504	1,569,889	1,698,212	-	128,323	8.17%
Depreciation	960,716	-	960,000	950,000	965,000	$0	15,000	1.58%
Taxes	414,408	31,083	446,797	424,297	453,008	$0	28,711	6.77%
Total operating expenses	2,494,712	929,798	2,976,301	2,944,186	3,116,220	-	172,034	5.84%
Net operating income (loss)	(84,956)	112,096	(560,659)	(589,219)	(715,290)	-	(126,071)	-21.40%
Add non-operating income - interest	113,014	31,666	102,094	105,748	98,248	$0	(7,500)	-7.09%
Income before non-operating expenses	28,058	143,762	(458,565)	(483,472)	(617,043)	-	(133,571)	-27.63%
Deduct non-operating expenses								
Amortization & issuance costs on advances from muni	$0	$0	$0	$0	$0	-	-	0.00%
Interest on advances from municipality	29,967	13,822	24,416	24,416	16,888	$0	(7,528)	-30.83%
Total non-operating expenses	29,967	13,822	24,416	24,416	16,888	-	(7,528)	-30.83%
Net income (loss) before capital contributions	$ (1,909)	129,941	(482,981)	(507,888)	(633,931)	-	(126,042)	-24.82%

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2026 PROJECTED

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	WCA Funds	Total	2026 Budget
Funds provided						
From operations:						
Net income (loss) for year	$ (482,981)	-	-	-	(482,981)	(508,997)
Add charges to income not requiring funds:						
Depreciation	905,000	-	20,000	35,000	960,000	950,000
Amortization	-	-	-	24,416	24,416	24,416
Transfer working capital to other funds	(442,650)	442,650	-	-	-	-
Proceeds from borrowing/stimulus grant	-	-	-	-	-	-
Receipts from utility for implicit cash subsidy		-	-	-	-	-
Increases in collection of special assessments and WCA's	-	-	-	237,731	237,731	250,000
Total funds provided (applied)	(20,631)	442,650	20,000	297,147	739,166	715,419
Funds applied						
Principal payments on debt	-	-	-	256,955	256,955	263,993
Capital outlay		442,650	-		442,650	442,650
ARPA Funds		-				
Paid to utility for implicit cash subsidy	-	-	-	-	-	-
Total funds applied	-	442,650	-	256,955	699,605	706,643
Interfund transfers - interest earnings	-	-	-	-	-	-
Increase (decrease) in working capital	(20,631)	-	20,000	40,192	39,561	8,776
Working capital, beginning of year	1,203,941	124,993	568,765	2,624,387	4,522,086	3,692,066
Working capital, end of year	$ 1,183,309	124,993	588,765	2,664,579	4,561,646	3,700,842
Budgeted Working Capital, end of year	$ 777,626	124,993	588,765	2,209,459	3,700,843	

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2027 BUDGET

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	WCA Funds	Total
Funds provided					
From operations:					
Net income (loss) for year	$ (633,931)	-	-	-	(633,931)
Add charges to income not requiring funds:					-
Depreciation	945,000	-	20,000	-	965,000
Amortization	-	-	-	16,888	16,888
Amortization on water tower	-	-	-	-	-
Transfer working capital to other funds	(724,200)	724,200	-	-	-
Proceeds from borrowing/stimulas grant		-	-	-	-
Implicit cash subsidy from Sewer Utility	-	-	-	-	-
Proceeds from borrowing	-	-	-	-	-
Increases in collection of special assessments	-	-	-	250,000	250,000
Total funds provided (applied)	(413,131)	724,200	20,000	266,888	597,957
Funds applied					
Principal payments on debt	-	-	-	275,725	275,725
Capital outlay		724,200	-		724,200
Paid to utility for implicit cash subsidy	-	-	-	-	-
Total funds applied	-	724,200	-	275,725	999,925
Interfund transfers - interest earnings	-	-	-	-	-
Increase (decrease) in working capital	(413,131)	-	20,000	(8,837)	(401,968)
Working capital, beginning of year	1,183,309	124,993	588,765	2,664,579	4,561,646
Working capital, end of year	$ 770,179	124,993	608,765	2,655,742	4,159,679
	-34.91%	0.00%	3.40%	-0.33%	-8.81%

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CAPITAL OUTLAY COSTS
PROJECTED 2026 AND 2027 BUDGET

	Funding	Estimated 2026 Total Cost	2026 Adopted Budget	2027 Proposed Budget	2027 Adopted Budget
1. **2026 Capital Additions:**					
Meters	(B)	200,000	200,000		
Truck (Water & Sewer)	(B)	45,000	45,000		
Well Rehabs	(B)	100,000	100,000		
SCADA Radio Network	(B)	97,650	97,650		
Safety Equipment	(B)				
		-	-		
		$ 442,650	442,650	-	-
2. **2027 Capital Additions:**					
Meters				200,000	-
Truck/Excavator (Water & Sewer)	(B)			115,000	-
Valve Exercisor	(B)			40,000	-
Relay Mains	(B)			280,000	-
SCADA Radio/Maintenance				89,200	-
		-	-	724,200	-
	Grand Total	$ 442,650	442,650	724,200	-

Notes:
(A) - Financed by borrowings.
(B) - Financed by working capital / Depreciation Fund
(C) - Anticipated to be financed by a Sewer Utility Subsidy
(D) - Anticipated to be financed by a stimulus grant
(E) - Anticipated to be financed by assessments

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2025 Actual as of 12/31/2025	1/1/2026 2026 Amended Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
REVENUES									
OPERATING REVENUE									
605.48.04.57.4803	METERED SALES/RESIDENTIAL	$1,347,748	$1,350,000	$681,304	$1,361,100	$1,350,000	0	0.00%	$0
605.48.04.58.4804	METERED SALES/COMMERCIAL	$181,242	$180,000	$92,546	$180,000	$180,000	0	0.00%	$0
605.48.04.58.4814	METERED SALES/COM MULTI UNIT	$43,899	$45,000	$22,920	$45,000	$45,000	0	0.00%	$0
605.48.04.59.4805	METERED SALES/INDUSTRIAL	$59,168	$0	$31,304	$60,000	$60,000	60,000	#DIV/0!	$0
605.48.04.62.4815	PRIVATE FIRE PROTECTION	$54,428	$55,000	$27,464	$55,000	$55,000	0	0.00%	$0
605.48.04.63.4816	PUBLIC FIRE PROTECTION	$567,090	$580,000	$102,535	$565,000	$565,000	(15,000)	-2.59%	$0
605.48.04.64.4807	OTHER SALES PUBLIC AUTHORITIES	$38,915	$36,000	$21,548	$36,000	$36,000	0	0.00%	$0
605.48.04.70.4821	FORFEITED DISCOUNTS	$11,581	$10,000	$4,360	$11,000	$10,000	0	0.00%	$0
605.48.04.72.4825	RENTL WTR PROP TOWER LEASE	$97,629	$90,000	$50,312	$90,000	$90,000	0	0.00%	$0
605.48.04.74.4820	OTHER WATER REVENUE	$2,806	$2,000	$2,684	$5,000	$2,500	500	25.00%	$0
	OPERATING REVENUE Total	**2,404,506**	**2,348,000**	**1,036,977**	**$2,408,100**	**$2,393,500**	**45,500**	**1.94%**	**$0**
NON-OPERATING REVENUE									
605.49.04.00.4537	BOND PREMIUM	$5,748	$5,748	$0	$5,748	$5,748	0	0.00%	$0
605.49.04.00.4910	INTEREST SPECIAL ASSESSMENTS	$3,269	$5,000	$1,346	$1,346	$2,500	(2,500)	-50.00%	$0
605.49.04.19.4531	INTEREST & DIVIDENDS	$103,998	$95,000	$30,320	$95,000	$90,000	(5,000)	-5.26%	$0
605.49.04.21.4920	MISC NON OPERATIONAL REVENUE	$5,250	$6,967	$4,918	$7,543	$7,430	463	6.65%	$0
605.49.04.21.4922	CLEAN WATER FUND	$0	$0	$0	$0	$0	0	#DIV/0!	$0
	NON-OPERATING REVENUE Total	**$118,264**	**$112,714**	**$36,584**	**$109,636**	**$105,677**	**(7,037)**	**-6.24%**	**$0**
CAPITAL CONTRIBUTIONS									
605.49.04.21.4960	CAPITAL CONTRIBUTIONS	**$941,264**	**$250,000**	**$25,731**	**$2,200,000**	**$2,500,000**	**2,250,000**	900.00%	**$0**
TOTAL REVENUES		**3,464,035**	**2,710,714**	**1,099,292**	**4,717,736**	**$4,999,177**	**2,288,463**	**84.42%**	**$0**

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2025 Actual as of 12/31/2025	1/1/2026 2026 Amended Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
EXPENDITURES									
METER INSTALLATION									
	OPERATING LABOR								
605.50.00.00.5101	SALARIES/WAGES METER INSTALL	$0	$5,158	$6,164	$5,158	$5,469	311	6.03%	$0
605.50.00.00.5102	OVERTIME - METER INSTALL	$22	$0	$131	$131	$0	0	#DIV/0!	$0
	PERSONNEL - METER INSTALLATION Total	**22**	**5,158**	**6,295**	**5,289**	**5,469**	**311**	**6.03%**	**-**
METER INSTALLATION Total		**22**	**5,158**	**6,295**	**5,289**	**5,469**	**311**	**6.03%**	**-**
SOURCE OF SUPPLY, PUMPING, TRANSMISSION									
	OPERATING LABOR								
605.51.06.00.5101	WELL - LABOR	$2,780	$4,836	$1,536	$4,836	$3,949	(888)	-18.35%	$0
605.51.06.00.5102	OVERTIME	$0	$0	$0	$0	$0	0	#DIV/0!	$0
	PERSONNEL - SOURCE OF SUPPLY Total	**2,780**	**4,836**	**1,536**	**$4,836**	**3,949**	**(888)**	**-18.35%**	**-**
	SUPPLIES/MATERIALS								
605.51.06.02.5702	WELL-OPRTIN SUPPLIES/EXPENSE	$3,509	$15,000	$13,029	$15,000	$20,000	5,000	33.33%	$0
605.51.06.02.5731	SMALL TOOLS & MINOR EQUIPMEN	$254	$1,500	$22	$1,500	$1,500	0	0.00%	$0
	SUPPLIES/MATERIALS - SOURCE OF SUPPLY Total	**3,763**	**16,500**	**13,051**	**16,500**	**$21,500**	**5,000**	**30.30%**	**-**
	SOURCE OF SUPPLY OPERATION Total	**6,543**	**21,336**	**14,587**	**21,336**	**25,449**	**4,112**	**19.27%**	**-**
	MAINTENANCE OF WATER SOURCE								
605.51.06.05.5702	WELL MAINTENANCE	$2,380	$6,000	$0	$6,000	$6,000	0	0.00%	$0
	MAINTENANCE OF WATER SOURCE Total	**$2,380**	**$6,000**	**$0**	**$6,000**	**$6,000**	**$0**	**0.00%**	**$0**
	SOURCE OF SUPPLY MAINTENANCE Total	**$2,380**	**$6,000**	**$0**	**$6,000**	**$6,000**	**$0**	**0.00%**	**$0**
SOURCE OF SUPPLY EXPENSES Total		**$8,923**	**$27,336**	**$14,587**	**$27,336**	**$31,449**	**$4,112**	**15.04%**	**$0**
PUMPING EXPENSES-SUPPLY, PUMPING, TRANSMISSION									
	OPERATING LABOR								
605.52.06.20.5101	PUMPING - LABOR	$31,803	$50,972	$14,872	$50,972	$47,818	(3,154)	-6.19%	$0
605.52.06.20.5102	OVERTIME - PUMPING LABOR	$204	$483	$75	$483	$411	(72)	-14.83%	$0
	PERSONNEL - PUMPING EXPENSES Total	**32,007**	**51,455**	**14,947**	**51,455**	**48,229**	**(3,226)**	**-6.27%**	**-**
	UTILITIES								
605.52.06.22.5910	PUMPING/FUEL OR POWR PURCHSD	**$115,912**	**$120,000**	**$89,228**	**$132,000**	**$135,000**	**15,000**	**12.50%**	**$0**
	SUPPLIES/MATERIALS								
605.52.06.23.5702	PUMPING SUPPLIES & EXPENSES	**$0**	**$5,000**	**$0**	**$0**	**$0**	**(5,000)**	**-100.00%**	**$0**
	PUMPING EXPENSES - OPERATION Total	**$147,919**	**$176,455**	**$104,175**	**$183,455**	**$183,229**	**$6,774**	**3.84%**	**$0**
	MAINTENANCE OF PUMPING PLANT								
605.52.06.25.5101	PUMPING - MAINTENANCE	$3,201	$13,875	$3,435	$13,875	$9,563	(4,312)	-31.08%	$0
605.52.06.25.5102	OVERTIME - PUMPING MAINT	$199	$477	$470	$477	$148	(329)	-68.99%	$0
	PERSONNEL - MAINT OF PUMPING PLANT Total	**$3,400**	**$14,352**	**$3,905**	**$14,352**	**$9,711**	**($4,641)**	**-32.33%**	**$0**
	SUPPLIES/MATERIALS								
605.52.06.25.5702	OPERATING SUPPLIES	**$0**	**$5,000**	**$0**	**$5,000**	**$5,000**	**0**	**0.00%**	**$0**
	PUMPING EXPENSES - MAINTENANCE Total	**$3,400**	**$19,352**	**$3,905**	**$19,352**	**$14,711**	**($4,641)**	**-23.98%**	**$0**
PUMPING EXPENSES Total		**$151,319**	**$195,807**	**$108,081**	**$202,807**	**$197,940**	**$2,133**	**1.09%**	**$0**
WATER TREATMENT EXPENSE									
	OPERATING LABOR								
605.53.06.30.5101	WATER TREATMENT LABOR	$5,656	$15,432	$1,831	$15,432	$13,714	(1,719)	-11.14%	$0
605.53.06.30.5102	OVERTIME	$126	$0	$0	$0	$0	0	#DIV/0!	$0
	PERSONNEL - WATER TREATMENT EXPENSE Total	**5,782**	**15,432**	**1,831**	**$15,432**	**13,714**	**(1,719)**	**-11.14%**	**-**
	CHEMICALS								
605.53.06.31.5702	OPERATING SUPPLIES	$0	$10,000	$0	$0	$0	(10,000)	-100.00%	$0
605.53.06.31.5750	CHEMICALS	$39,154	$50,000	$29,544	$50,000	$55,000	5,000	10.00%	$0
	CHEMICALS Total	**39,154**	**60,000**	**29,544**	**$50,000**	**55,000**	**(5,000)**	**-8.33%**	**-**
	OPERATION SUPPLIES & EXPENSES								
605.53.06.32.5702	WTR TREATMENT SUPPLIES/EXP.	**$10,074**	**$15,000**	**$3,169**	**$15,000**	**$15,000**	**0**	**0.00%**	**$0**
	WATER TREATMENT EXPENSE - OPERATIONS Total	**$55,009**	**$90,432**	**$34,544**	**$80,432**	**$83,714**	**($6,719)**	**-7.43%**	**$0**
	MAINTENANCE OF WATER TREATMENT PLANT								
605.53.06.35.5101	WATER TREATMENT-MAINTENANCE	$22,055	$23,503	$4,607	$23,503	$25,421	1,918	8.16%	$0
605.53.06.35.5102	OVERTIME	$560	$0	$0	$0	$0	0	#DIV/0!	$0
	PERSONNEL - WATER TREATMENT MAINT Total	**$22,615**	**$23,503**	**$4,607**	**$23,503**	**$25,421**	**$1,918**	**8.16%**	**$0**
	WATER TREATMENT EXPENSES - MAINT Total	**$22,615**	**$23,503**	**$4,607**	**$23,503**	**$25,421**	**$1,918**	**8.16%**	**$0**
WATER TREATMENT EXPENSES Total		**$77,625**	**$113,935**	**$39,152**	**$103,935**	**$109,134**	**($4,801)**	**-4.21%**	**$0**

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2025 Actual as of 12/31/2025	1/1/2026 2026 Amended Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
TRANSMISSION & DISTRIBUTION EXPENSES									
	OPERATING LABOR								
605.54.06.40.5101	T & D LABOR	$60,510	$90,414	$27,860	$90,414	$84,279	(6,135)	-6.79%	$0
605.54.06.40.5102	OVERTIME - TRANS & DIST	$0	$1,285	$0	$1,285	$605	(681)	-52.94%	$0
	PERSONNEL - T & D Total	**60,510**	**91,700**	**27,860**	**91,700**	**84,884**	**(6,816)**	**-7.43%**	**-**
	SUPPLIES/MATERIALS								
605.54.06.41.5702	OPERATING SUPPLIES	**$2,609**	**$45,000**	**$902**	**$45,000**	**$45,000**	**0**	**0.00%**	**$0**
	PROFESSIONAL & CONTRACT SERVICES								
605.54.06.41.5870	LOCATES	**$5,270**	**$5,000**	**$5,259**	**$5,000**	**$10,000**	**5,000**	**100.00%**	**$0**
	T & D EXPENSES - OPERATION Total	**$68,390**	**$141,700**	**$34,022**	**$141,700**	**$139,884**	**($1,816)**	**-1.28%**	**$0**
	MAINT OF DISTRIBUTION RESVRS & STANDPIPES								
605.54.06.50.5101	T&D MAINT/RESVRS & STANDPIPE	**$0**	**$354**	**$0**	**$354**	**$203**	**(151)**	**-42.60%**	**$0**
	SUPPLIES/MATERIALS								
605.54.06.50.5702	T&D MAINT/RESVRS & STANDPIPE	**$12,751**	**$25,000**	**$16,369**	**$25,000**	**$25,000**	**0**	**0.00%**	**$0**
	MAINT OF DISTRIBUTION RESVRS & STANDPIPES Total	**$12,751**	**$25,354**	**$16,369**	**$25,354**	**$25,203**	**($151)**	**-0.59%**	**$0**
	MAINTENANCE OF T & D MAINS								
605.54.06.51.5101	T & D MAINTENANCE OF MAINS	$9,590	$8,978	$4,046	$8,978	$9,965	987	10.99%	$0
605.54.06.51.5102	OVERTIME - T&D MAINS	$672	$2,155	$0	$2,155	$955	(1,201)	-55.71%	$0
	PERSONNEL - MAINTENANCE OF T&D MAINS Total	**$10,262**	**$11,133**	**$4,046**	**$11,133**	**$10,919**	**($214)**	**-1.92%**	**$0**
	EQUIPMENT MAINTENACE & RENTAL								
605.54.06.51.5410	T & D MAINTENANCE OF MAINS	**$35,545**	**$45,000**	**$2,974**	**$45,000**	**$45,000**	**0**	**0.00%**	**$0**
	SUPPLIES/MATERIALS								
605.54.06.51.5702	OPERATING SUPPLIES	**$2,537**	**$6,500**	**$920**	**$6,500**	**$6,500**	**0**	**0.00%**	**$0**
	MAINTENANCE OF T & D MAINS Total	**$48,344**	**$62,633**	**$7,940**	**$62,633**	**$62,419**	**($214)**	**-0.34%**	**$0**
	MAINTENANCE OF SERVICES								
605.54.06.52.5101	T&D MAINTENANCE OF SERVICES	$19,570	$4,916	$4,426	$4,916	$8,849	3,933	80.01%	$0
605.54.06.52.5102	OVERTIME - T&D SERVICES	$0	$308	$113	$308	$100	(208)	-67.62%	$0
	PERSONNEL - MAINTENANCE OF SERVICES Total	**$19,570**	**$5,224**	**$4,539**	**$5,224**	**$8,949**	**$3,725**	**71.31%**	**$0**
	EQUIPMENT MAINTENACE & RENTAL								
605.54.06.52.5410	T&D MAINTENANCE OF SERVICES	**$31,903**	**$55,000**	**$14,256**	**$55,000**	**$55,000**	**0**	**0.00%**	**$0**
	SUPPLIES/MATERIALS								
605.54.06.52.5702	OPERATING SUPPLIES	**$3,901**	**$5,000**	**$758**	**$5,000**	**$5,000**	**0**	**0.00%**	**$0**
	MAINTENANCE OF SERVICES Total	**$55,374**	**$65,224**	**$19,553**	**$65,224**	**$68,949**	**$3,725**	**5.71%**	**$0**
	MAINTENANCE OF METERS								
605.54.06.53.5101	T & D MAINTENANCE OF METERS	**$3,899**	**$5,031**	**$1,949**	**$5,031**	**$4,793**	**(237)**	**-4.72%**	**$0**
	SUPPLIES/MATERIALS								
605.54.06.53.5702	OPERATING SUPPLIES	**$6,442**	**$8,000**	**$8,642**	**$8,000**	**$10,000**	**2,000**	**25.00%**	**$0**
	MAINTENANCE OF METERS Total	**$10,341**	**$13,031**	**$10,591**	**$13,031**	**$14,793**	**$1,763**	**13.53%**	**$0**
	MAINTENANCE OF HYDRANTS								
605.54.06.54.5101	T & D MAINT OF HYDRANTS	**$28,452**	**$26,080**	**$15,025**	**$26,080**	**$23,791**	**(2,289)**	**-8.78%**	**$0**
	SUPPLIES/MATERIALS								
605.54.06.54.5702	OPERATING SUPPLIES	**$8,684**	**$15,000**	**$14,208**	**$15,000**	**$20,000**	**5,000**	**33.33%**	**$0**
	MAINTENANCE OF HYDRANTS Total	**$37,136**	**$41,080**	**$29,233**	**$41,080**	**$43,791**	**$2,711**	**6.60%**	**$0**
	MAINTENANCE OF MISCELLANEOUS PLANT								
605.54.06.55.5101	T&D MAINT OF OTHER PLANT	**$828**	**$2,590**	**$314**	**$2,590**	**$1,345**	**(1,245)**	**-48.07%**	**$0**
	SUPPLES/MATERIALS								
605.54.06.55.5702	OPERATING SUPPLIES	**$0**	**$2,000**	**$0**	**$0**	**$0**	**(2,000)**	**-100.00%**	**$0**
	MAINTENANCE OF MISCELLANEOUS PLANT Total	**$828**	**$4,590**	**$314**	**$2,590**	**$1,345**	**($3,245)**	**-70.70%**	**$0**
TRANSMISSION & DISTRIBUTION EXPENSES Total		**$233,165**	**$353,610**	**$118,021**	**$351,610**	**$356,384**	**$2,773**	**0.78%**	**$0**
CUSTOMER ACCOUNT EXPENSES									
605.55.09.01.5101	**METER READING - LABOR**	**$2,254**	**$7,922**	**$3,379**	**$7,922**	**$6,459**	**(1,464)**	**-18.47%**	**$0**
605.55.09.02.5101	**METER - COLLECTN & ACCOUNTNG**	**$10,911**	**$20,102**	**$3,559**	**$20,102**	**$16,716**	**(3,387)**	**-16.85%**	**$0**
605.55.09.03.5710	**POSTAGE & BILLING**	**$15,634**	**$15,000**	**$8,159**	**$15,000**	**$15,000**	**0**	**0.00%**	**$0**
CUSTOMER ACCOUNT EXPENSES Total		**$28,799**	**$43,025**	**$15,097**	**$43,025**	**$38,174**	**($4,850)**	**-11.27%**	**$0**

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2025 Actual as of 12/31/2025	1/1/2026 2026 Amended Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
ADMINISTRATIVE & GENERAL EXPENSES									
	ADMINISTRATIVE & GENERAL SALARIES								
605.56.09.02.5101	UTILITY MGR - BASIC HRS	$0	$0	$9,251	$0	$0	0	#DIV/0!	$0
605.56.09.20.5101	ADMIN & GENERAL SALARIES	$382,767	$338,130	$309,269	$338,130	$390,574	52,444	15.51%	$0
605.56.09.20.5102	OVERTIME - ADMIN	$6,418	$3,648	$4,318	$3,648	$6,089	2,441	66.89%	$0
605.56.09.20.5202	PENSION	$1,251	$0	($48)	$0	$0	0	#DIV/0!	$0
605.56.09.20.5229	HEALTH ALLOWANCE	$2,780	$0	($109)	$0	$0	0	#DIV/0!	$0
	ADMINISTRATIVE & GENERAL SALARIES Total	**$393,216**	**$341,778**	**$322,838**	**$341,778**	**$396,663**	**$54,885**	**16.06%**	**$0**
	OFFICE SUPPLIES & EXPENSES								
	TRAVEL/TRAINING/MEMBERSHIP								
605.56.09.21.5301	TRAINING	$1,841	$10,000	$1,486	$10,000	$10,000	0	0.00%	$0
605.56.09.21.5303	CONFERENCES & SPECIAL EVENTS	$2,183	$5,000	$2,092	$5,000	$5,000	0	0.00%	$0
605.56.09.21.5305	MEMBERSHIPS & DUES	$1,751	$2,000	$171	$2,000	$2,000	0	0.00%	$0
	TRAVEL/TRAINING/MEMBERSHIP Total	5,775	17,000	3,749	$17,000	17,000	-	0.00%	-
	EQUIPMENT MAINTENANCE & RENTAL								
605.56.09.21.5401	COPIER MAINTENANCE	$926	$1,000	$486	$1,000	$1,000	0	0.00%	$0
	COMPUTER CHARGES								
605.56.09.21.5510	COMPUTER CHARGES/WATER	$23,152	$25,000	$0	$25,000	$25,000	0	0.00%	$0
	TELEPHONE CHARGES								
605.56.09.21.5607	TELEPHONE/PAGERS/RADIOS	$6,981	$3,720	$3,124	$3,720	$3,720	0	0.00%	$0
	SUPPLIES/MATERIALS								
605.56.09.21.5712	OFFICE SUPPLIES & EXPENSES	$629	$3,000	$3,900	$4,500	$3,000	0	0.00%	$0
	PROFESSIONAL & CONTRACT SERVICES								
605.56.09.21.5835	UNIFORM RENTAL	$3,135	$5,000	$1,904	$5,000	$5,000	0	0.00%	$0
	UTILITIES								
605.56.09.21.5910	GAS & ELECTRIC	$14,425	$15,500	$10,205	$17,114	$18,000	2,500	16.13%	$0
605.56.09.21.5915	SEWER & WATER	$9,982	$1,000	$8,433	$11,000	$11,000	10,000	1000.00%	$0
	UTILITIES Total	24,407	16,500	18,638	28,114	29,000	12,500	75.76%	-
	OFFICE SUPPLIES & EXPENSES Total	**65,005**	**71,220**	**31,799**	**84,334**	**83,720**	**12,500**	**17.55%**	**-**
	ADMINISTRATIVE CLEARING ACCOUNTS								
605.56.09.22.5101	PAYROLL CLEARING SICK/VAC/HL	$0	$0	($0)	$0	$0	0	#DIV/0!	$0
605.56.09.22.5203	HEALTH	$0	$0	$0	$0	$0	0	#DIV/0!	$0
605.56.09.22.5204	LIFE	$0	$0	($0)	$0	$0	0	#DIV/0!	$0
	OUTSIDE SERVICES EMPLOYED								
	COMPUTER CHARGES								
605.56.09.23.5510	COMPUTER CHARGES/WATER	$11,734	$26,450	$16,959	$26,450	$68,500	42,050	158.98%	$0
	TELEPHONE CHARGES								
605.56.09.23.5620	SCADA/WATER	$20,899	$25,000	$18,533	$25,000	$30,000	5,000	20.00%	$0
	PROFESSIONAL & CONTRACT SERVICES								
605.56.09.23.5805	ATTORNEY	$0	$1,000	$0	$0	$0	(1,000)	-100.00%	$0
605.56.09.23.5810	AUDIT & SPECIAL A/C SERVICES	$9,000	$8,000	$15,410	$15,410	$10,000	2,000	25.00%	$0
605.56.09.23.5815	OUTSIDE SERVIES EMPLOYED	$51,600	$40,000	$19,398	$40,000	$40,000	0	0.00%	$0
605.56.09.23.5865	WATER TESTING	$2,265	$15,000	$8,009	$15,000	$15,000	0	0.00%	$0
	PROFESSIONAL & CONTRACT SERVICES Total	62,866	64,000	42,817	70,410	65,000	1,000	1.56%	-
	OUTSIDE SERVICES EMPLOYED Total	**95,499**	**115,450**	**78,309**	**121,860**	**163,500**	**48,050**	**41.62%**	**-**
	PROPERTY INSURANCE								
605.56.09.25.6102	LIABILITY INSURANCE	$2,920	$3,050	$2,670	$5,340	$4,000	950	31.15%	$0
605.56.09.25.6103	PROPERTY INSURANCE	$4,680	$4,875	$4,400	$8,800	$4,900	25	0.51%	$0
605.56.09.25.6104	AUTO INSURANCE	$1,800	$1,900	$1,510	$3,020	$3,700	1,800	94.74%	$0
	PROPERTY INSURANCE Total	**$9,400**	**$9,825**	**$8,580**	**$17,160**	**$12,600**	**$2,775**	**28.24%**	**$0**
	INJURIES & DAMAGES								
605.56.09.25.6101	INJURIES AND DAMAGES	$5,460	$5,750	$3,270	$6,540	$7,000	1,250	21.74%	$0
	INJURIES & DAMAGES Total	**$5,460**	**$5,750**	**$3,270**	**$6,540**	**$7,000**	**$1,250**	**21.74%**	**$0**
	EMPLOYEE PENSIONS & BENEFITS								
605.56.09.26.5202	PENSION	$20,805	$42,377	$30,414	$42,377	$46,332	3,955	9.33%	$0
605.56.09.26.5203	HEALTH INSURANCE	$99,154	$180,224	$113,048	$180,224	$194,405	14,181	7.87%	$0
605.56.09.26.5204	LIFE INSURANCE	($94,267)	$1,562	$1,171	$1,562	$1,605	43	2.77%	$0
605.56.09.26.5229	HEALTH INS. ALLOWANCE	$1,316	$8,094	$6,581	$8,094	$23,047	14,953	184.74%	$0
	EMPLOYEE PENSIONS & BENEFITS Total	**$27,008**	**$232,257**	**$151,214**	**$232,257**	**$265,389**	**$33,133**	**14.27%**	**$0**

ACCOUNT NUMBER	ACCOUNT TITLE	12/31/2025 Actual as of 12/31/2025	1/1/2026 2026 Amended Budget	8/31/2026 Actual as of 8/31/2026	12/31/2026 Estimate 12/31/2026	12/31/2027 2027 Proposed Budget	Change From Orig. 26 Budget	% Change	2027 Adopted Budget
ADMINISTRATIVE & GENERAL EXPENSES (continued)									
	MISCELLANEOUS GENERAL EXPENSES								
	BENEFITS								
605.56.09.30.5228	CLOTHING/SAFETY GLASSES/SHOES	$1,960	$2,473	$358	$2,473	$2,411	(62)	-2.49%	$0
	TRAVEL/TRAINING/MEMBERSHIP								
605.56.09.30.5305	DUES, MEMBERSHIPS & TESTING	$906	$1,500	$518	$1,500	$1,500	0	0.00%	$0
	TELEPHONE CHARGES								
605.56.09.30.5620	SCADA TELEPHONE/WATER	$0	$3,780	$0	$3,780	$4,200	420	11.11%	$0
	OTHER EXPENSES								
605.56.09.30.6001	NOTICES AND PUBLICATIONS	$2,893	$3,000	$0	$3,000	$3,000	0	0.00%	$0
	MISCELLANEOUS GENERAL EXPENSES Total	**$5,758**	**$10,753**	**$875**	**$10,753**	**$11,111**	**$359**	**3.33%**	**$0**
	TRANSPORTATION EXPENSES								
	TRANSPORTATION EXPENSE								
605.56.09.33.5101	TRANSPORTATION EXPENSE	$0	$0	$0	$1,109	$148	148	#DIV/0!	$0
	EQUIPMENT MAINTENANCE & RENTAL								
605.56.09.33.5405	TRANSPORTATION EXPENSE	$0	$0	$38	$0	$0	0	#DIV/0!	$0
605.56.09.33.5421	VEHICLE LEASE	$0	$0	$0	$0	$0	0	#DIV/0!	$0
	EQUIPMENT MAINTENANCE & RENTAL Total	-	-	38	-	-	-	#DIV/0!	-
	SUPPLIES/MATERIALS								
605.56.09.33.5735	GASOLINE, OIL, GREASE, TIRES	$18,412	$25,000	$6,856	$25,000	$25,000	0	0.00%	$0
	TRANSPORTATION EXPENSES Total	**$18,412**	**$25,000**	**$6,893**	**$26,109**	**$25,148**	**$148**	**0.59%**	**$0**
	MAINTENANCE OF GENERAL PLANT								
	MISCELLANEOUS								
605.56.09.35.6067	MISC. GENERAL PLANT	$0	$24,143	$0	$0	$0	(24,143)	-100.00%	$0
	MAINTENANCE OF GENERAL PLANT Total	**$0**	**$24,143**	**$0**	**$0**	**$0**	**($24,143)**	**-100.00%**	**$0**
	DEPRECIATION								
605.57.04.03.6705	DEPRECIATION EXPENSE	**$960,716**	**$950,000**	**$0**	**$960,000**	**$965,000**	**15,000**	**1.58%**	**$0**
	TAXES								
605.58.04.08.5201	FICA	$44,795	$46,797	$31,083	$46,797	$53,008	6,211	13.27%	$0
605.58.04.08.6701	PSC ASSESSMENT	$4,148	$2,500	$0	$5,000	$5,000	2,500	100.00%	$0
605.58.04.08.6805	TAXES	$365,466	$375,000	$0	$395,000	$395,000	20,000	5.33%	$0
	TAXES Total	**$414,408**	**$424,297**	**$31,083**	**$446,797**	**$453,008**	**$28,711**	**6.77%**	**$0**
	NON-OPERATING EXPENSES								
605.59.04.27.7010	INTEREST EXPENSE	$29,967	$24,416	$13,822	$24,416	$16,888	(7,528)	-30.83%	$0
	NON-OPERATING EXPENSES Total	**$29,967**	**$24,416**	**$13,822**	**$24,416**	**$16,888**	**($7,528)**	**-30.83%**	**$0**
ADMINISTRATIVE & GENERAL EXPENSES Total		**$2,024,850**	**$2,234,889**	**$648,684**	**$2,272,005**	**$2,400,028**	**$165,138**	**7.39%**	**$0**
EXPENDITURES Total		**$2,524,701**	**$2,973,760**	**$949,916**	**$3,006,007**	**$3,138,578**	**$164,818**	**5.54%**	**$0**
	NET REVENUES/EXPENDITURES	939,333	(263,046)	149,376	1,711,730	1,860,599	2,123,645		-

CITY OF MUSKEGO WATER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2027 BUDGET

FUND	DESCRIPTION
Operations and Maintenance	Recommended to fund 3 months of operations and maintenance costs.
Construction	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
Depreciation	Is available for the acquisition of capital equipment not financed by a revenue bond issue.
Water Capacity Funds	Accounts as a reserve for a required percentage of the annual principal and interest payments on the outstanding debt and to account for capacity assessment levies restricted to finance related capital and/or debt service costs.

COMMON COUNCIL - CITY OF MUSKEGO
RESOLUTION #076-2026

DECLINING ACCEPTANCE OF THE 45-ACRE PARCEL AND ASSOCIATED FUNDING UNDER THE REFORMED KENNETH H. PAKULSKI REVOCABLE TRUST

WHEREAS, the Waukesha County Circuit Court entered an Order on February 13, 2023, in Case No. 2022PR000214, reforming the Kenneth H. Pakulski Revocable Trust ("Trust"); and

WHEREAS, Article IV, Section B.7. and B. 8. of the Trust provides for the potential distribution of approximately forty-five (45) acres of land located along Big Bend Drive, as identified and described in Exhibit B to the Trust ("45-Acre Parcel"), to the Parks and Recreation Departments of the municipalities of Mukwonago, Muskego, and/or Waterford for the development and operation of athletic fields for youth and/or high school athletics; and

WHEREAS, That provision grants the Trustee discretion to determine which municipality or municipalities shall receive the 45-Acre Parcel and to negotiate contracts and easements concerning its use; and

WHEREAS, The Trust also provides for the distribution of Twenty-Five Thousand Dollars ($25,000) to the applicable Parks and Recreation Departments for the development and/or operation of those athletic fields; and

WHEREAS, The Common Council appreciates the charitable intent of Kenneth H. Pakulski and his desire to support recreational opportunities for young people; and

WHEREAS, The Common Council has determined that the City of Muskego does not wish to accept the 45-Acre Parcel or undertake responsibility for its development, operation, or maintenance as athletic fields;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Muskego, Waukesha County, Wisconsin, as follows:

1. **Declining the Parcel.** The City of Muskego declines acceptance of the 45-Acre Parcel identified in Article IV, Section B.7. and B. 8. and Exhibit B of the Trust, whether offered to the City individually or jointly with another municipality.
2. **Associated Funding.** The City also declines any portion of the Twenty-Five Thousand Dollars ($25,000.00) described in Article IV, Section B.7. and B. 8. that would otherwise be distributed to the City for the development and/or operation of athletic fields on the 45-Acre Parcel.
3. **Notice to Trustee.** The City Clerk is directed to provide a certified copy of this Resolution to the Trustee as formal notice of the City's decision. The City does not seek selection as a recipient of the 45-Acre Parcel.
4. **Implementation.** The Mayor and City Clerk are authorized to execute documents approved as to form and substance by the City Attorney that are reasonably necessary to implement this Resolution, provided those documents are limited to the parcel and associated funding described above.

5. **Scope.** This Resolution does not authorize an assignment or relinquishment of any other City interest under the Trust, a general waiver of notice concerning Trust administration, or any direction to the Trustee concerning disposition of Trust property.

DATED THIS 10TH DAY OF NOVEMBER 2026.

CITY OF MUSKEGO

_____
Richard Petfalski Jr., Mayor

This is to certify that this is a true and accurate copy of Resolution #076-2026, which was adopted by the Common Council of the City of Muskego.

_____
Kerri Roller, City Clerk

ASSIGNMENT OF BENEFICIARY INTEREST AND WAIVER OF NOTICE

REFORMED KENNETH H. PAKULSKI REVOCABLE TRUST

The undersigned municipal beneficiary of the **REFORMED KENNETH H. PAKULSKI REVOCABLE TRUST**, which was amended and restated by Order of the Waukesha County Circuit Court Order on February 13, 2023 in Case No. 22-PR-214 December 30, 2015 (the "REVOCABLE TRUST"), hereby:

(s) absolutely, irrevocably, and without qualification renounces, surrenders and refuses to accept any rights, interests or benefits set forth in the REVOCABLE TRUST, including but not limited to the specific bequests contained in Article IV. Section B. 7. and B.8. of the REVOCABLE TRUST;

(t) assigns all interests in the REVOCABLE TRUST to the residue of the REVOCABLE TRUST; and

(u) waives notice of any further matters involving the administration of the REVOCABLE TRUST pursuant to Wis. Stat. § 701.0205.

City of Muskego

By: _____ Dated: _____
Rick Petfalski, Mayor

By: _____ Dated: _____
Kerri Roller**,** City Clerk

COMMON COUNCIL - CITY OF MUSKEGO

ORDINANCE #1511

AN ORDINANCE TO CREATE CHAPTER 178 OF THE MUNICIPAL CODE OF THE CITY OF MUSKEGO (ELECTRIC BICYCLES, SCOOTERS, AND MOBILITY DEVICES)

THE COMMON COUNCIL OF THE CITY OF MUSKEGO, WISCONSIN DOES ORDAIN AS FOLLOWS:

SECTION 1: Part II: General Legislation of the Municipal Code of the City of Muskego shall be amended to create Chapter 178, Electric Bicycles, Scooters, and Mobility Devices, to read as follows:

A. **Title** – the title of Chapter 178 shall be: Electric Bicycles, Scooters, and Mobility Devices.

B. State Statutes Adopted.

Except as otherwise specifically provided in this chapter, the current and future statutory provisions of §§ Wis. Stats. Chapters 23.335, 340, and 349, all in their entirety, are adopted and by reference made a part of this chapter as if fully set forth herein. Any act required to be performed or prohibited by any current or future statute incorporated herein by reference is required or prohibited by this chapter. Any future additions, amendments, revisions or modifications of the current or future statutes incorporated herein are intended to be made part of this chapter in order to secure uniform statewide regulation of traffic on the highways, streets, and alleys of the state.

Section 178-2 - Definitions. The following definitions shall be added:

BICYCLE

"Bicycle" means every vehicle propelled by feet or hands acting upon pedals or cranks and having wheels any 2 of which are not less than 14 inches in diameter.

BICYCLE WAY

"Bicycle way" means any path or sidewalk or portion thereof designated for the use of bicycles, electric scooters, and electric personal assistive mobility devices by the governing body of any city, town, village, or county.

ELECTRIC BICYCLE ("E-Bike")

"Electric bicycle" means a bicycle that is equipped with fully operative pedals for propulsion by human power and an electric motor of 750 watts or less and that meets the requirements of any of the following classifications:

Class 1 Electric Bicycle: Class 1 electric bicycle is an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of 20 miles per hour.

Class 2 Electric Bicycle: Class 2 electric bicycle is an electric bicycle that may be powered solely by the motor and is not capable of providing assistance when the bicycle reaches the speed of 20 miles per hour.

Class 3 Electric Bicycle: Class 3 electric bicycle is an electric bicycle equipped with a motor that provides assistance only when the rider is

pedaling and that ceases to provide assistance when the bicycle reaches the speed of 28 miles per hour.

ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICE

"Electric personal assistive mobility device" means a self-balancing, 2-nontandem wheeled device that is designed to transport only one person and that has an electric propulsion system that limits the maximum speed of the device to 15 miles per hour or less. This definition includes segways and hoverboards.

ELECTRIC SCOOTER ("E-Scooter")

"Electric scooter" means a device weighing less than 100 pounds that has handlebars and an electric motor, is powered solely by the electric motor and human power, and has a maximum speed of not more than 20 miles per hour on a paved level surface when powered solely by the electric motor. "Electric scooter" does not include an electric personal assistive mobility device, motorcycle, motor bicycle, electric bicycle, or moped.

HIGHWAY

"Highway" means all public ways and thoroughfares and bridges on the same. It includes the entire width between the boundary lines of every way open to the use of the public as a matter of right for the purposes of vehicular travel. It includes those roads or driveways in the state, county or municipal parks and in state forests which have been opened to the use of the public for the purpose of vehicular travel and roads or driveways upon the grounds of public schools and institutions under the jurisdiction of the county board of supervisors. "Highway" does not include private roads or driveways.

ROADWAY

"Roadway" means that portion of a highway between the regularly established curb lines or that portion which is improved, designed or ordinarily used for vehicular travel, excluding the berm or shoulder. In a divided highway the term "roadway" refers to each roadway separately but not to all such roadways collectively.

Section 178-3 – GENERAL RULES AND REGULATIONS

A. Every person operating a bicycle, electric bicycle, electric scooter, or electric personal assistive mobility device shall yield to pedestrians, exercise due care at all times, and give an audible signal when passing any operator or pedestrian on any City street, roadway, highway, recreational trail, sidewalk, or any portion thereof.

B. Every person operating a bicycle, electric bicycle, electric scooter, or electric personal assistive mobility device upon a bicycle way shall obey all traffic laws and each traffic signal or sign on any roadway or highway.

C. Every person operating a bicycle, electric bicycle, electric scooter, or electric personal assistive mobility device upon a bicycle way open to 2-way traffic shall ride on the right side of the bicycle way.

D. Every operator of a bicycle, electric bicycle, electric scooter, or electric personal assistive mobility device entering a bicycle way shall yield the right-of way to all bicycles and pedestrians in the bicycle way.

Section 178-4 – ELECTRIC BICYCLES ("E-Bikes")

A. Rules and Regulations

(1) All electric bicycles operated within the City of Muskego must be properly equipped and fall under one of the three classes of electric bicycles defined in this section. A properly equipped electric bicycle shall comply with all of the following requirements:

1. An electric motor of 750 watts or less;
2. Fully operative pedals; and
3. Shall not exceed speeds of 28 miles per hour with pedal assist engaged.

(2) Properly equipped electric bicycles conforming with this section are permitted anywhere in the City that a bicycle is permitted, including on any City street, roadway, recreational trail, sidewalk, or any portion thereof.

(3) Any electric bicycle that is not properly equipped or does not fall under one of the three classes of electric bicycles is prohibited.

(4) No person under the age of 16 may operate a Class 3 electric bicycle. A person under the age of 16 years may ride as a passenger on a class 3 electric bicycle that is designed to accommodate passengers.

Section 178-5 – ELECTRIC SCOOTERS ("E-Scooters")

A. Rules and Regulations

(1) No operator may operate an electric scooter on a roadway with a speed limit over 25 miles per hour.

(2) Electric scooters are permitted on any City street, roadway, recreational trail, sidewalk, or any portion thereof.

(3) Using an electric scooter as transportation while peddling or soliciting is prohibited.

Section 178-6 – ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICE

A. Rules and Regulations

(1) Per 349.236, electric personal assistive mobility devices are prohibited on any roadway having a speed limit of more than 25 miles per hour.

(2) Electric personal assistive mobility devices are prohibited on City sidewalks and on bicycle paths.

(3) Using an electric personal assistive mobility device as transportation while peddling or soliciting is prohibited.

Section 178-7 – VIOLATIONS AND PENALTIES

Any person who violates any provision of this chapter shall be subject to penalties as follows:

A. Any person who shall violate any provision of this chapter, where no other penalty is prescribed, shall be subject to a penalty as provided in § 1-4 of this Code.

B. Parental Liability

(1) Any operator and/or parent or guardian of an operator 16 years of age or younger shall be liable for any violations of this section committed by the operator and shall be subject to the forfeitures set forth herein.

(2) Operators and/or parents or guardians of such operators as set forth in (a) above shall be fully liable for any damage caused to public or private property as a result of purposeful, negligent, or illegal actions in conflict with this section, and thus shall be responsible for complete and full restitution of all costs associated with such damage, in addition to any forfeiture for such violation.

SECTION 2: The several sections of this Ordinance are declared to be severable. If any section or portion thereof shall be declared by a decision of a court of competent jurisdiction to be invalid, unlawful, or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and not affect the validity of all other provisions, sections, or portion thereof of the Ordinance which shall remain in full force and effect. Any other Ordinance whose terms are in conflict with the provisions of this Ordinance is hereby repealed as to those terms that conflict.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and publication.

PASSED AND APPROVED THIS 27th DAY OF OCTOBER 2026.

CITY OF MUSKEGO

_____

Rick Petfalski, Mayor

ATTEST:

First reading: October 27, 2026

_____

Ordinance Published: _____, 2026

Kerri Roller, City Clerk

10/26md

COMMON COUNCIL - CITY OF MUSKEGO
ORDINANCE #1512

AN ORDINANCE TO AMEND § 263-18 OF THE MUNICIPAL CODE OF THE CITY OF MUSKEGO (OPERATION OF OFF-HIGHWAY VEHICLES AND MOTORCYCLES)

THE COMMON COUNCIL OF THE CITY OF MUSKEGO, WISCONSIN DOES ORDAIN AS FOLLOWS:

SECTION 1: Section 263-18 of the Municipal Code of the City of Muskego shall be amended and the following language shall be added as follows:

A. Title – the title shall be amended to: **Operation of Off-Highway Vehicles and Motorcycles.**

B. State Statutes Adopted.

Except as otherwise specifically provided in this chapter, the current and future statutory provisions of Chapters 23.335, 340, and 349 of the Wisconsin Statutes, in their entirety, are adopted and incorporated by reference as if fully set forth herein. Any act required to be performed or prohibited by any current or future statute incorporated herein by reference is required or prohibited by this chapter. Any future additions, amendments, revisions or modifications of the statutes incorporated herein are intended to be made part of this chapter in order to secure uniform statewide regulation of traffic on the highways, streets, and alleys of the state.

Section 263-18(c) - Definitions. The following Definitions shall be added:

OFF-HIGHWAY MOTORCYCLE

"Off-highway motorcycle" means a 2-wheeled motor vehicle that is straddled by the operator, that is equipped with handlebars, and that is designed for use off a highway, regardless of whether it is also designed for use on a highway. "Off-highway motorcycle" does not include an electric bicycle. For purposes of this section, any electric 2-wheeled motor vehicle, including electric dirt bikes, that has a motor greater than 750 watts, non-functioning pedals, or is capable of reaching speeds greater than 28 miles per hour with pedal assist engaged is considered an off-highway motorcycle.

LIMITED USE OFF-HIGHWAY MOTORCYCLE

"Limited use off-highway motorcycle" means an off-highway motorcycle that is not registered by the department of transportation for use on highways.

OPERATE

"Operate" means to exercise physical control over the speed or direction of an off-highway motorcycle or to physically manipulate or activate any of the controls of an off-highway motorcycle necessary to put it in motion.

HIGHWAY

"Highway" means all public ways and thoroughfares and bridges on the same. It includes the entire width between the boundary lines of every way open to the use of the public as a matter of right for the purposes of vehicular travel. It includes those

roads or driveways in the state, county or municipal parks and in state forests which have been opened to the use of the public for the purpose of vehicular travel and roads or driveways upon the grounds of public schools and institutions under the jurisdiction of the county board of supervisors. “Highway” does not include private roads or driveways.

Upon passage of this ordinance, § 263-18 shall be updated to include the following language:

D. Prohibited Operation of Limited Use Off-Highway Motorcycles.

(1) No operator may operate a limited use off-highway motorcycle on any City street, roadway, highway, recreational trail, sidewalk, or any portion thereof except as otherwise provided in Wis. Stat § 23.335(10).

(2) Off-highway motorcycles and limited use off-highway motorcycles are prohibited on all City trails, sidewalks, and any portion thereof.

(3) No operator of an off-highway motorcycle may refuse to stop after being requested or signaled to do so by a law enforcement officer.

E. Operation of “Street Legal” Off-Highway Motorcycles

(1) An operator may operate an off-highway motorcycle on a roadway, highway, or any area open to other motor vehicles only if it is “street legal.” An off-highway motorcycle is “street legal” if it complies with all of the following:

i. The off-highway motorcycle is validly registered in accordance with state law unless the registration requirement is otherwise exempted.

ii. The off-highway motorcycle and operator comply with all equipment requirements outlined in § 23.335(17) and any other applicable traffic codes regarding equipment requirements.

iii. The off-highway motorcycle and operator comply with any other requirements promulgated by state law, any future additions, amendments, revisions or modifications of the current or future statutes, or any other applicable regulation of traffic on the highways, streets, and alleys of the state.

(2) All operators operating an off-highway motorcycle on a roadway, highway, or any area open to other motor vehicles shall be at least 16 years of age, hold a valid Class M license, permit, or other valid license to operate a motorcycle.

F. Operation of Off-Highway Motorcycles on Private Property

(1) Off-highway motorcycles and limited use off-highway motorcycles may be operated on private property if the owner of the property has given consent for the operation and does not hold the property out to the public for use of off-highway motorcycles.

(2) Operation of off-highway motorcycles and limited use off-highway motorcycles on private property in accordance with sub. (1) shall be between the hours of 9:00

a.m. and 8:00 p.m. and be such that the noise from said vehicle does not cause a nuisance and annoyance to other persons residing near said operation.

(3) All restrictions set forth in this chapter shall not apply to any off-highway motorcycle or operator operating on private land in accordance with sub. (1) and (2).

Upon passage of this ordinance, § 263-28 shall be updated to include the following language:

D. Parental Liability.

(1) Any parent or guardian of an operator 16 years of age or younger operating an off-highway motorcycle shall be liable for any violations of this section committed by the operator and shall be subject to the forfeitures set forth herein
(2) Operators of off-highway motorcycles and/or parents or guardians of such operators as set forth in (a) above shall be fully liable for any damage caused to public or private property as a result of purposeful, negligent, or illegal actions in conflict with this section, and thus shall be responsible for complete and full restitution of all costs associated with such damage, in addition to any forfeiture for such violation.

SECTION 2: The several sections of this Ordinance are declared to be severable. If any section or portion thereof shall be declared by a decision of a court of competent jurisdiction to be invalid, unlawful, or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and not affect the validity of all other provisions, sections, or portion thereof of the Ordinance which shall remain in full force and effect. Any other Ordinance whose terms are in conflict with the provisions of this Ordinance is hereby repealed as to those terms that conflict.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and publication.

PASSED AND APPROVED THIS 27th DAY OF OCTOBER 2026.

CITY OF MUSKEGO

_____
Rick Petfalski, Mayor

ATTEST:

First reading: October 27, 2026

_____
Kerri Roller, City Clerk

Ordinance Published: _____, 2026

10/26md

COMMON COUNCIL – CITY OF MUSKEGO
ORDINANCE #1513

AN ORDINANCE TO AMEND CHAPTER 386, SECTION 386-5 B. (1) OF THE MUNICIPAL CODE OF THE CITY OF MUSKEGO (Floodplain Zoning)

THE COMMON COUNCIL OF THE CITY OF MUSKEGO, WISCONSIN DO ORDAIN AS FOLLOWS:

SECTION 1: Chapter 386, Section 386-5 B. (1) of the Municipal Code of the City of Muskego is hereby amended to add section (d) and the following text:

(d) Letter of Map Revision (LOMR) 26-05-0289P issued 07/14/2026.

SECTION 2: It is the intent of the Common Council that the provisions of this Chapter are severable. If any section or portion thereof shall be declared by a decision of a Court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and not affect the validity of all other provisions, sections or portion thereof of the Ordinance which shall remain in full force and effect. Any other Ordinance whose terms are in conflict with the provisions of this Ordinance is hereby repealed as to those terms that conflict.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and publication.

PASSED AND APPROVED THIS 10TH DAY OF NOVEMBER 2026.

CITY OF MUSKEGO

_____
Rick Petfalski, Mayor

ATTEST:

First Reading: October 27, 2026

_____
City Clerk

Notice of Ordinance Published: _____

Outlook

Tess Corners 3rd Quarter

From David Van Zeeland <dwvanzeeland@gmail.com>
Date Wed 11/4/2026 12:53 PM
To Jenny Mustapich <jmustapich@muskego.wi.gov>; David Van Zeeland <dwvanzeeland@gmail.com>

2 attachments (77 KB)
jul-sep 2026.pdf; TCFD 2026 Y2D Comparison.xlsx;

CAUTION: This email originated from outside the organization.
Do not click links or open attachments unless you recognize the sender and know the content is safe.

Jenny --

Per the Tess Corners fire Department's contract with the City of Muskego, you will find attached to this email a detailed list of our General ledger from July 1, 2026 thru September 30, 2026 and an Excel spreadsheet that details a Year to Date comparison to the previous fiscal year.

Summary July thru September Results

Financial results for the third quarter are: income of $181,921 and expenses of $159,323 resulting in a three month net operating profit of $22,598. Income for the third quarter was made up from: City Contract ($175k), Taxable Rental Income ($6k), Other Income ($60) and Income from Investments ($367).

Summary Year to Date

Year to date through September the department has total income of $548,719 and total expenses of $466,953 resulting in a year to date net operating profit of $81,766. Income year to date was made up from: City Contract ($525k), Taxable Rental Income ($19k), Donation Income ($3k), Plans Review ($510), Other Income ($70) and Income from Investments ($1k).

Overall the department's financial results remain on a very solid positive budget for the year and we anticipate that we will continue to remain under budget for the remainder of the year.

Would you please get our fourth quarter draw submitted to the Finance Committee at their next meeting.

If you have any questions, please feel free to contact me.

Respectfully submitted,

David W. Van Zeeland

Treasurer
Tess Corners Volunteer Fire Department

TESS CORNERS VOLUNTEER FIRE DEPARTMENT
Transaction Detail by Account
July through September 2026

Date	Num	Name	Memo	Amount
4110-INCOME-CITYOF MUSKEGO FIRE				
08/03/20			CITY OF MUSKEGO 3RD QTR	-175,000.00
Total 4110-INCOME-CITYOF MUSKEGO FIRE				-175,000.00
4132-INCOME-INTEREST-DONATION				
07/06/20			Interest	-118.99
08/06/20			Interest	-117.13
09/04/20			Interest	-109.90
09/10/20			Interest	-21.44
Total 4132-INCOME-INTEREST-DONATION				-367.46
4150-RENTAL INCOME FIRE				
07/06/20			T MOBILE TOWER RENTAL	-1,191.70
07/27/20			US CELLULAR TOWER RENTAL	-2,055.03
09/01/20			T MOBILE TOWER RENTAL	-1,191.70
09/28/20			US CELLULAR TOWER RENTAL	-2,055.03
Total 4150-RENTAL INCOME FIRE				-6,493.46
4190-OTHER INCOME FIRE				
07/07/20			FIRE REPORTS	-25.00
07/15/20			FIRE REPORTS	-25.00
09/09/20			FIRE REPORTS	-10.00
Total 4190-OTHER INCOME FIRE				-60.00
5000-AUTO ALLOWANCE-FIRE				
07/15/20			5000-AUTO ALLOWANCE-FIRE	6,319.50
08/17/20			5000-AUTO ALLOWANCE-FIRE	8,422.50
09/15/20			5000-AUTO ALLOWANCE-FIRE	8,424.00
Total 5000-AUTO ALLOWANCE-FIRE				23,166.00
5060-BUILDING MAINTENANCE				
5061-BUILDING MAINT. EXPENSES				
07/10/20	9226	US BANK	VARIOUS	870.73
07/14/20	9230	ELLIOTT'S ACE HARDWARE	BUILDING SUPPLIES	23.98
07/15/20	9234	DC MOTORS PLUS, INC.	INV. #83817 / GENERAC	2,186.34
07/15/20	9234	DC MOTORS PLUS, INC.	INV. #83818 / ST #2	1,574.00
07/16/20	9232	JOE WILDE COMPANY, INC.	ACCT. #885866	1,700.00
07/16/20	9233	DC MOTORS PLUS, INC.	ST #3	240.00
07/25/20	9243	BLAIR FIRE PROTECTION	ANNUAL SPRINKLER SYSTEM	589.00
07/25/20	9244	SONS OF TUN PEST CONTROL	PEST CONTROL	400.00
08/01/20	9249	LANG CONSTRUCTION	ST #3 ROOF REPAIRS	11,242.00
08/01/20	9250	EXPRESS ELEVATOR, LLC	CUST. #4575 / INV. #79468-V1P3	350.00
08/03/20			LANG CONSTRUCTION REIMBURSEMENT	-1,021.00
08/10/20	9260	ELLIOTT'S ACE HARDWARE	BUILDING SUPPLIES	5.99
08/12/20	9265	CHUCK AND CHASE CONTRACTING	FINAL PAYMENT ON ESTIMATE #1637	2,210.00
08/14/20	9266	BUREAU VERITAS NATIONAL ELEVATOR	ELEVATOR INSPECTION	121.00
08/24/20	9279	JOE WILDE COMPANY, INC.	ACCT. #885866 / INV. #261195	210.00
08/31/20	9289	SONS OF TUN PEST CONTROL	PEST CONTROL	400.00
08/31/20	9291	SUNSET SEPTIC SERVICES	STATION #4	390.00
09/25/20	9316	SONS OF TUN PEST CONTROL	PEST CONTROL	400.00
09/28/20	9323	JOE WILDE COMPANY, INC.	ACCT. #885866 / INV. #261762	270.00
Total 5061-BUILDING MAINT. EXPENSES				22,162.04
5480-JANITORIAL SUPPLIES				
09/14/20	9307	1ST AYD CORPORATION	CLEANER, TOWELS, DETERGENT	584.31
Total 5480-JANITORIAL SUPPLIES				584.31
Total 5060-BUILDING MAINTENANCE				22,746.35

TESS CORNERS VOLUNTEER FIRE DEPARTMENT
Transaction Detail by Account
July through September 2026

Date	Num	Name	Memo	Amount
5220-UTILITIES				
5221-ELECTRICITY				
07/02/20	9218	WE ENERGIES	STATION #4	257.66
07/02/20	9218	WE ENERGIES	STATION #2	353.36
07/02/20	9218	WE ENERGIES	STATION #1	725.37
07/02/20	9218	WE ENERGIES	STATION #3	453.78
07/02/20	9218	WE ENERGIES	STATION #1	123.87
08/01/20	9248	WE ENERGIES	STATION #4	355.40
08/01/20	9248	WE ENERGIES	STATION #2	325.94
08/01/20	9248	WE ENERGIES	STATION #1	856.05
08/01/20	9248	WE ENERGIES	STATION #3	698.81
08/01/20	9248	WE ENERGIES	STATION #1	372.90
08/31/20	9287	WE ENERGIES	STATION #4	279.75
08/31/20	9287	WE ENERGIES	STATION #2	425.27
08/31/20	9287	WE ENERGIES	STATION #1	796.92
08/31/20	9287	WE ENERGIES	STATION #3	553.91
08/31/20	9287	WE ENERGIES	STATION #1	231.34
Total 5221-ELECTRICITY				6,810.33
5230-HEAT				
07/02/20	9218	WE ENERGIES	STATION #4	24.65
07/02/20	9218	WE ENERGIES	STATION #3	36.01
07/02/20	9218	WE ENERGIES	STATION #2	59.03
07/02/20	9218	WE ENERGIES	STATION #1	26.82
08/01/20	9248	WE ENERGIES	STATION #4	28.05
08/01/20	9248	WE ENERGIES	STATION #3	39.54
08/01/20	9248	WE ENERGIES	STATION #2	59.56
08/01/20	9248	WE ENERGIES	STATION #1	28.75
08/31/20	9287	WE ENERGIES	STATION #4	24.65
08/31/20	9287	WE ENERGIES	STATION #3	35.88
08/31/20	9287	WE ENERGIES	STATION #2	54.76
08/31/20	9287	WE ENERGIES	STATION #1	24.65
Total 5230-HEAT				442.35
5235-INTERNET				
08/01/20	9252	SPECTRUM	TV SERVICES	57.81
09/04/20	9297	SPECTRUM	TV SERVICES	57.81
Total 5235-INTERNET				115.62
5800-SEWER/WATER SERVICE				
07/16/20	9231	CITY OF MUSKEGO	ACCT. #: 2196.999, 2168.982, 2259.979.001	633.17
Total 5800-SEWER/WATER SERVICE				633.17
5880-TELEPHONE				
07/10/20	9223	VERIZON WIRELESS	ACCT. #985477879-00001	485.79
08/10/20	9262	VERIZON WIRELESS	ACCT. #985477879-00001	955.90
09/09/20	9302	VERIZON WIRELESS	ACCT. #985477879-00001	479.50
Total 5880-TELEPHONE				1,921.19
Total 5220-UTILITIES				9,922.66
5250-FIRE PREVENTION				
08/01/20	9247	WOJNOWSKI, CARL	CANDY FOR PARADE	600.00
Total 5250-FIRE PREVENTION				600.00
5400-INSURANCE				
5401-INSURANCE-FIRE WC 40%				
08/01/20	9251	EMC INSURANCE COMPANIES	INV. #26202010 / POLICY #5H59834	641.88
09/08/20	9300	EMC INSURANCE COMPANIES	INV. #26232012 / POLICY #5H59834	641.88
09/28/20	9321	EMC INSURANCE COMPANIES	INV. #26261018 / POLICY #5H59834	2,567.55
Total 5401-INSURANCE-FIRE WC 40%				3,851.31
Total 5400-INSURANCE				3,851.31

TESS CORNERS VOLUNTEER FIRE DEPARTMENT
Transaction Detail by Account
July through September 2026

Date	Num	Name	Memo	Amount
5600-VEHICLE MAINTENANCE - FIRE				
5260-GAS & OIL-FIRE				
07/25/20	9238	WEX BANK	ACCT. #0460-00-280419-3	879.76
08/12/20			KWIK TRIP	832.65
08/18/20	9272	WEX BANK	ACCT. #0496-00-878957-0	391.02
08/24/20	9277	WEX BANK	ACCT. #0460-00-280419-3	1,829.66
09/17/20	9310	WEX BANK	ACCT. #0496-00-878957-0	135.61
09/25/20	9315	WEX BANK	ACCT. #0460-00-280419-3	2,522.33
Total 5260-GAS & OIL-FIRE				6,591.03
5601-VEHICLE MAINT. EXPENSES				
07/14/20	9229	SIGNS & LINES	SALES ORDER #64353	115.62
07/16/20	9233	DC MOTORS PLUS, INC.	UNIT 1463	240.00
07/21/20	9237	DC MOTORS PLUS, INC.	UNIT 1471	185.00
07/25/20	9245	DC MOTORS PLUS, INC.	CAT 9-05	843.85
08/01/20	9253	DC MOTORS PLUS, INC.	BOOM RENTAL	450.00
08/31/20	9288	DC MOTORS PLUS, INC.	GAL DEF FLUID	142.80
09/14/20	9308	SIREN SERVICES	UNIT 1461	2,420.52
09/14/20	9308	SIREN SERVICES	UNIT 1471	1,002.54
09/28/20	9320	POMP'S TIRE	ACCT. #4229733 / INV. #60405635	1,881.48
09/28/20	9322	MUSKEGO DOCK & BOAT LIFTS, LLC	INV. #2039	592.63
Total 5601-VEHICLE MAINT. EXPENSES				7,874.44
Total 5600-VEHICLE MAINTENANCE - FIRE				14,465.47
5630-FIRE EQUIPMENT MAINTENANCE				
08/25/20	9282	FIRE CATT, LLC	INV. #18721, HOSE TESTING (22,995)	10,117.80
09/28/20	9319	BELLE CITY FIRE AND SAFETY	INV. #91680, 91681, 91682, 91683	6,002.40
Total 5630-FIRE EQUIPMENT MAINTENANCE				16,120.20
5650-OFFICE SUPPLIES - FIRE				
5655-OFFICE EQUIP. MAINTENANCE				
08/10/20	9261	RICOH	RICOH COPIER	32.16
Total 5655-OFFICE EQUIP. MAINTENANCE				32.16
Total 5650-OFFICE SUPPLIES - FIRE				32.16
5680-PLANS REVIEW EXPENSE				
07/25/20	9242	DIBB SOLUTIONS, LLC	PLANS REVIEW	640.00
Total 5680-PLANS REVIEW EXPENSE				640.00
5690-PROFESSIONAL SERVICES				
5691-PROF. SERVICES EXPENSES				
07/01/20			GIFT CARD	100.00
08/18/20	9273	GODFREY & KAHN	INV. #983972	4,900.00
08/24/20	9280	WI DEPT OF REVENUE	FED ID#: 39-1473306	3,447.00
08/24/20	9281	WI DEPT OF REVENUE	FED ID#: 39-1473306	2,390.00
09/04/20	9293	SCHAEFER SNOWPLOWING & GRADING,...	INV. #1	880.00
09/04/20	9296	WEGNER CPAS	INV. #1730299 / 2025 990	2,000.00
09/08/20			IRS 2025 TAXES DUE	8,201.00
09/09/20	9304	WI DEPT OF REVENUE	FED ID#: 39-1473306 / 2026 ESTIMATED TAX	800.00
09/17/20	9314	GODFREY & KAHN	INV. #993805	4,942.00
Total 5691-PROF. SERVICES EXPENSES				27,660.00
Total 5690-PROFESSIONAL SERVICES				27,660.00
5760-SEMINARS/TRAINING - FIRE				
5761-SEMINARS/TRAINING EXPENSES				
09/28/20	9324	GATEWAY TECHNICAL COLLEGE	KRUEGER, WINSTON	425.88
Total 5761-SEMINARS/TRAINING EXPENSES				425.88

TESS CORNERS VOLUNTEER FIRE DEPARTMENT
Transaction Detail by Account
July through September 2026

Date	Num	Name	Memo	Amount
5890-TRAVEL EXPENSES-FIRE				
08/01/20	9246	MACK, ANDREW	REIMBURSEMENT	26.98
Total 5890-TRAVEL EXPENSES-FIRE				26.98
Total 5760-SEMINARS/TRAINING - FIRE				452.86
5820-SUPPLIES-FIRE				
07/10/20	9224	WOJNOWSKI, CARL	SUPPLIES / REIMBURSEMENT CENTENNIAL	132.90
07/10/20	9226	US BANK	VARIOUS	4,199.52
08/10/20	9259	SCHMITT, MIKE	REIMBURSEMENTS	115.00
09/08/20	9299	US BANK	VARIOUS	4,149.82
09/08/20	1532	US BANK	VARIOUS	3,561.43
09/09/20	9303	POMASL FIRE EQUIPMENT	FIRE HOSE - 2026 CAPITAL BUDGET ITEM	6,500.00
Total 5820-SUPPLIES-FIRE				18,658.67
9001-DONATION EXPENSES				
5041-ANNUAL PARTY EXPENSES				
07/02/20	9214	QUALITY AWARDS	CELEBRATION BANNER	621.00
07/06/20	9221	MUSKEGO NORWAY	TCFD CENTENNIAL	44.49
07/14/20	9228	QUALITY AWARDS	PLAQUES	869.58
Total 5041-ANNUAL PARTY EXPENSES				1,535.07
9001-DONATION EXPENSES - Other				
07/02/20	1528	ABRAMCZYK, JAMES	REIMBURSEMENT	30.00
07/21/20	1529	CINCINNATI CUSTOMER CHARGES	CUST #MI0322	1,444.00
08/18/20	1531	CINCINNATI CUSTOMER CHARGES	CUST #MI0322	1,460.76
09/09/20	1533	SAM'S CLUB	ACCT. #5560 5311 0029 0068	660.66
09/17/20	1534	CINCINNATI CUSTOMER CHARGES	CUST #MI0322	1,709.44
Total 9001-DONATION EXPENSES - Other				5,304.86
Total 9001-DONATION EXPENSES				6,839.93
TOTAL				**-36,765.31**

Quarter One		
Year over Year Comparison		
Income	**2026**	**2025**
City of Muskego	$175,000	$168,818
Tower Rental	$5,302	$5,285
Donation	$750	$0
Other	$10	$0
Plans Review	$0	$0
Interest	$345	$329
Total Income	$181,406	$174,432
Expenses	$174,507	$150,963
Net Gain/(Loss)	$6,899	$23,469

Quarter Two		
Year over Year Comparison		
Income	**2026**	**2025**
City of Muskego	$175,000	$162,500
Tower Rental	$7,685	$10,829
Donation	$1,850	$1,200
Other	$0	$15
Plans Review	$510	$0
Interest	$346	$387
Total Income	$185,392	$174,931
Expenses	$133,123	$133,836
Net Gain/(Loss)	$52,269	$41,095

Quarter Three		
Year over Year Comparison		
Income	**2026**	**2025**
City of Muskego	$175,000	$162,500
Tower Rental	$6,493	$10,570
Donation	$0	$650
Other	$60	$10
Plans Review	$0	$0
Interest	$367	$334
Total Income	$181,921	$174,064
Expenses	$159,323	$91,383
Net Gain/(Loss)	$22,598	$82,681

Quarter Four		
Year over Year Comparison		
Income	**2026**	**2025**
City of Muskego	$0	$170,391
Tower Rental	$0	$9,763
Donation	$0	$150
Other	$0	$10
Plans Review	$0	$0
Interest	$0	$336
Total Income	$0	$180,649
Expenses	$0	$172,927
Net Gain/(Loss)	$0	$7,722

Year to Date		
Year over Year Comparison		
Income	**2026**	**2025**
City of Muskego	$525,000	$664,209
Tower Rental	$19,480	$36,447
Donation	$2,600	$2,000
Other	$70	$35
Plans Review	$510	$0
Interest	$1,058	$1,386
Total Income	$548,719	$704,077
Expenses	$466,953	$549,109
Net Gain/(Loss)	$81,766	$154,967

Last Updated 11/04/26