

CITY OF MUSKEGO
COMMITTEE OF THE WHOLE AGENDA
10/12/2021
5:30 PM
Muskego City Hall, W182 S8200 Racine Avenue



CALL TO ORDER

ROLL CALL

STATEMENT OF PUBLIC NOTICE

APPROVAL OF AGENDA

APPROVAL OF MINUTES

September 23, 2021 and September 28, 2021

[COW20210923.pdf](#)

[COWM.2021.09.28.pdf](#)

NEW BUSINESS

Discuss Establishing Polling Places and Number of Election Inspectors

[Proposed Polling Locations.pdf](#)

Discuss Establishing Ward Boundaries Using the 2020 Census Figures

[Proposed Redistricting Plan - Map.pdf](#)

[Proposed Redistricting - Population Ward Count.pdf](#)

[Current Election Districts - COW.pdf](#)

Continued Discussion of the Mayor's Proposed 2022 Operating Budget

[Proposed 2022 Budget.pdf](#)

Review 2022 Water and Sewer Budgets

[2022 Proposed Sewer Utility Budget - COW 10-12-21.pdf](#)

[2022 Proposed Water Utility Budget - COW 10-12-21.pdf](#)

COMMUNICATIONS AND MISCELLANEOUS BUSINESS AS AUTHORIZED BY LAW

ADJOURNMENT The Committee of the Whole may possibly reconvene immediately following the Common Council meeting of the same date to continue work on agenda items.

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.

CALL TO ORDER

Mayor Petfalski called the meeting to order at 5:45 pm.

ROLL CALL

Present: Alderpersons Hammel, Terrence, Kapusta, Engelhardt, Kubacki, and Madden.
Absent: Alderperson Wolfe. Also present: City Attorney Warchol, Finance & Administration Director Mueller, Assistant Finance & Administration Director Mustapich, Library Director Larson, IT Director Loudon, Recreation Direction Dunn, Deputy Clerk Blenski and Assistant Deputy Clerk Roller.

STATEMENT OF PUBLIC NOTICE

The Assistant Deputy Clerk stated the meeting was noticed in accordance with the open meeting law.

APPROVAL OF AGENDA

Alderperson Kevin Kubacki moved to approve. Alderperson Madden seconded; motion carried.

NEW BUSINESS

Ms. Susan Abler, Member Relations Advisor & Director of Outplacement Services from MRA - The Management Association, was present to discuss future Human Resource needs with the Committee of the Whole.

After the discussion, the consensus of Mayor Petfalski and the Aldermen was to move forward for MRA to perform an audit of the City's Human Resource current needs and future goals.

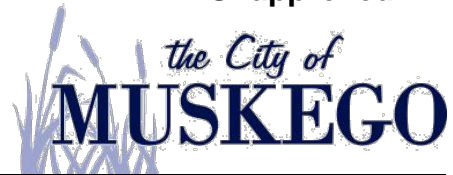
COMMUNICATIONS AND MISCELLANEOUS BUSINESS AS AUTHORIZED BY LAW

None

ADJOURNMENT

Alderperson Engelhardt made a motion to adjourn at 6:55 pm. Alderperson Madden seconded, motion carried.

Minutes taken and transcribed by Assistant Deputy Clerk Roller.



CALL TO ORDER

Mayor Petfalski called the meeting to order at 5:32 pm.

ROLL CALL

Present: Alderpersons Hammel, Terrence, Kapusta, Engelhardt, Kubacki, and Madden. Also present: City Attorney Warchol, Public Works and Development Director Kroeger, Lead Planner Trzebiatowski, Finance & Administration Director Mueller, Assistant Finance & Administration Director Mustapich, Recreation Director Dunn, Library Director Larson, Police Chief Westphal, and Assistant Deputy Clerk Roller. Absent: Alderperson Wolfe.

APPROVAL OF AGENDA

Alderperson Kubacki moved to approve. Alderperson Terrence seconded; motion carried.

APPROVAL OF MINUTES

Alderperson Madden moved to approve September 14, 2021 Meeting Minutes. Alderperson Engelhardt seconded; motion carried.

STATEMENT OF PUBLIC NOTICE

The Assistant Deputy Clerk stated the meeting was noticed in accordance with the open meeting law.

NEW BUSINESS

Review Agreement with Tyler Technologies, Inc. for Assessment Services

Marty Kuehn and Nick DePalma, Tyler Technologies were present. Mr. Kuehn spoke on behalf of Assessor Mark Link. He explained the proposed increase in service costs over the next 4 years. The increase is \$1,500 per year; 2022 - \$76,000, 2023 - \$77,500, 2024 - \$79,000, and 2025 - \$80,500. Additionally, the cycle for the next revaluation will be 4 years and that will add a one-time cost of \$62,000. A proposal to update the digital imaging over the next 3 years would cost \$19,000.

Alderperson Madden moved to recommend approval of the Agreement with Tyler Technologies, Inc. for Assessor Services. Alderperson Kubacki seconded; motion carried.

Review Agreements with Tess Corners Volunteer Fire Department for Fire Protection and Ambulance Services

Tess Corners Fire Chief Marty Rukavina, and Tess Corners Fire Department Board Members, Jeff Verburt, Chairman of the Board and Dave Van Zeeland, Treasurer were present. Mr. Van Zeeland provided a brief summary explaining the increase of \$100,000 to \$598,000. The last couple of years the Fire Department has been operating in the red and pulling funds from their reserves. The main reason for the increase in expenses is

due to the department shifting from a volunteer department to paid on call. Calls have drastically increased over the last couple of years. Approximately 70% of those calls are Medicare / Medicaid. The charges for those calls are reduced because of Federal Government guidelines not allowing the fire department to collect the full amount charged.

Mayor's Proposed 2022 Budget

Mayor Petfalski read his Summary Comments regarding the 2022 Proposed Budget.

SUMMARY COMMENTS

This year has proven to be an extremely challenging year with a number of factors affecting the 2022 city budget. The budget process started with over a \$1,125,000 projected deficit, the largest in recent history. Through prioritizing the requested initiatives, we are presenting a balanced budget for the council's consideration.

As we continue to grow as a community, we need to monitor investments in police, fire and public works. This budget makes a priority in those services so we can maintain the image of being a safe community to live and raise a family.

This 2022 city budget is built upon Council defined budget goals with desired outcomes in the best interest of Muskego taxpayers, and the 2022 Proposed Budget is consistent with that measure. Based on the agreed upon comprehensive goals of the Committee of the Whole, the balanced budget as prepared by the department heads and I is proposed to have a low mill rate of \$3.80, which again is one of the lowest mill rates of any municipality in Waukesha County.

Following are the 2022 Comprehensive Budget Goals as approved by the Committee of the Whole:

- *Apply Net New Growth as Allowed per the State Levy Limit*
- *Maintain High Bond Rating*
- *Limit One-Time Funding Sources*
- *Avoid Depletion of Special Revenue Funds*
- *Recognize and Respect the Expertise of Incumbent employees thru Competitive Pay Increases & Benefit Packages*
- *Abide by the General Operation Fund Balance Policy*
- *Budget Goal Setting as a Collaboration between the Committee of the Whole, Mayor and Staff*

Budget Process:

This evening, the Committee of the Whole received the 2022 Proposed Budget for initial review. We will however, continue researching further budget adjustments with the goal of lowering the impact on the proposed tax levy. The goal is to have an approved budget on November 9th with a public hearing and budget adoption that evening. If there are specific questions regarding any line item, I encourage Council members to contact the respective department head in advance to discuss the item(s) to aid in identifying the precise information desired.

Significant Changes from the 2021 to the 2022:

Revenues

The proposed 2022 general fund revenue budget reflects a tax levy increase of \$328,878 or 2.47% and is within the State levy limit. Increased revenue is derived from new growth. The additional funds will be utilized to offset expenditure increases in additional police officers, fire protection, technology personnel, HR personnel, employee pay scale adjustments and merit increases, as well as make up for significant lower non-tax revenues, such as investment income, which has decreased over \$100,000.

Also to be noted, the Statement of Assessment Value has not yet been determined due to the delayed Board of Review meeting to review assessment objections. The final value could have a slight impact to the estimated city tax rate.

Expenditures

The proposed 2022 general fund expenditure budget is in balance with the proposed revenue budget, resulting in a .94% increase over 2021.

In support of the goal to recognize and respect the expertise of incumbent employees this budget reflects a recommended pay scale adjustment of 1.5% along with a maximum 1% merit pay for non-represented employees. The ratified Police Union Agreement includes a 1.51% across the board increase and an additional 0.25% adjustment to the Detective and Specialist personnel.

Personnel costs also include employee benefits which fluctuate considerably from year to year. This year we were able to negotiate a 2.5% increase in our health insurance costs.

As a reference, according to the US Bureau of Labor Statistics, The Consumer Price Index for all Urban Consumers rose 5.3% for the 12 months ending 8/31/21.

Taxes

Per the 2022 Budget Goals, the entire available net new growth is proposed to help fund increased expenditures within the general operating and debt service fund. Based upon Assessor provided data, the net impact will produce an estimated City tax rate of \$3.80 per \$1,000 of assessed value or a decrease of \$0.75 cents as compared to the prior year.

Chief Westphal made a few comments regarding the Police Department budget explaining his reasons for requesting 3 additional full-time personnel, 1 investigator and 2 patrol officers.

COMMUNICATIONS AND MISCELLANEOUS BUSINESS AS AUTHORIZED BY LAW

None

ADJOURNMENT

Alderperson Engelhardt made a motion to adjourn at 6:08 pm. Alderperson Madden seconded, motion carried.

Minutes taken and transcribed by Assistant Deputy Clerk Roller.

PROPOSED POLLING PLACE LOCATIONS FOR THE CITY OF MUSKEGO RESIDENTS

Municipal Code
§ 30-1 Polling places.

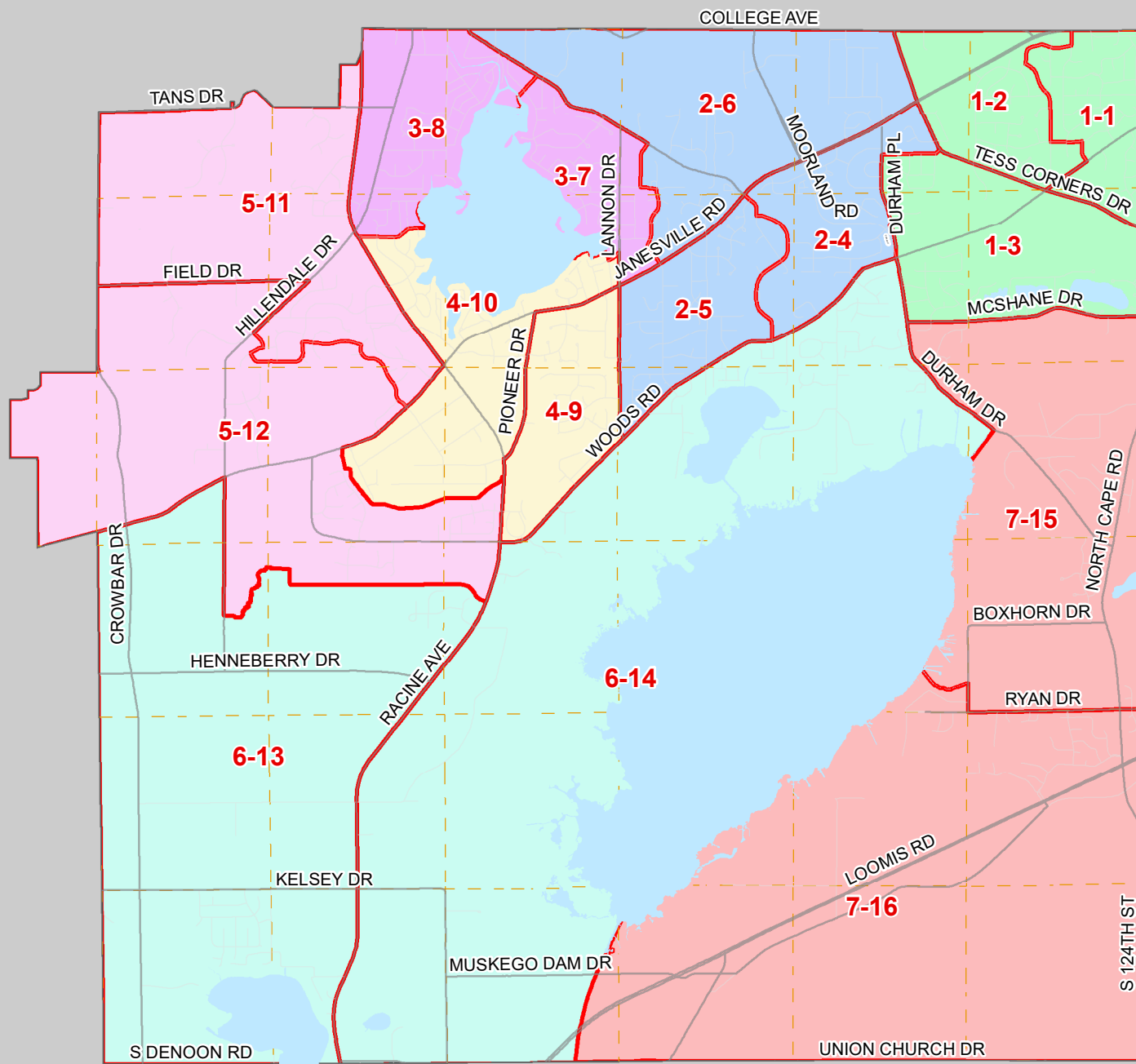
WARDS	PROPOSED LOCATION	CURRENT LOCATION
Aldermanic District 1 Wards 1, 2 & 3	Muskego Public Library – Rooms #1, #2 & #3 S73 W16663 Janesville Road	Lakepoint Church S63 W13694 Janesville Road
Aldermanic District 2 Wards 4, 5 & 6	Muskego Public Library – Rooms #4 S73 W16663 Janesville Road	Muskego Public Library S73 W16663 Janesville Road
Aldermanic District 3 Wards 7 & 8	Muskego City Hall - Lobby W182 S8200 Racine Avenue	Atonement Lutheran Church S70 W16244 Martin Drive
Aldermanic District 4 Wards 9 & 10	Muskego City Hall – Room #2 W182 S8200 Racine Avenue	Muskego City Hall W182 S8200 Racine Avenue
Aldermanic District 5 Wards 11 & 12	Muskego City Hall – Room #1A & #1B W182 S8200 Racine Avenue	Fox River Christian Church S67 W19491 Tans Drive
Aldermanic District 6 Wards 13 & 14	Muskego City Hall – Council Chambers W182 S8200 Racine Avenue	Praise-Fellowship Church W195 S9912 Racine Avenue
Aldermanic District 7 Wards 15 & 16	Muskego City Hall – Council Chambers W182 S8200 Racine Avenue	Tudor Oaks Retirement Community S77 W12929 McShane Drive

§ 30-2 Election officials.

A.

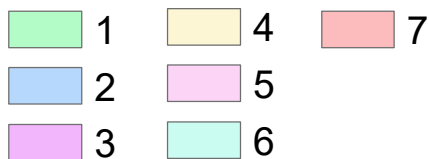
Proposed: At each polling location there shall be a minimum number of election inspectors per State Statute.

Prior Language: At each polling location there shall be a minimum of five election inspectors.

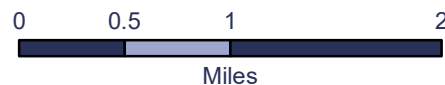


Proposed Redistricting SM Plan 3

Aldermanic Districts



Ward Boundaries



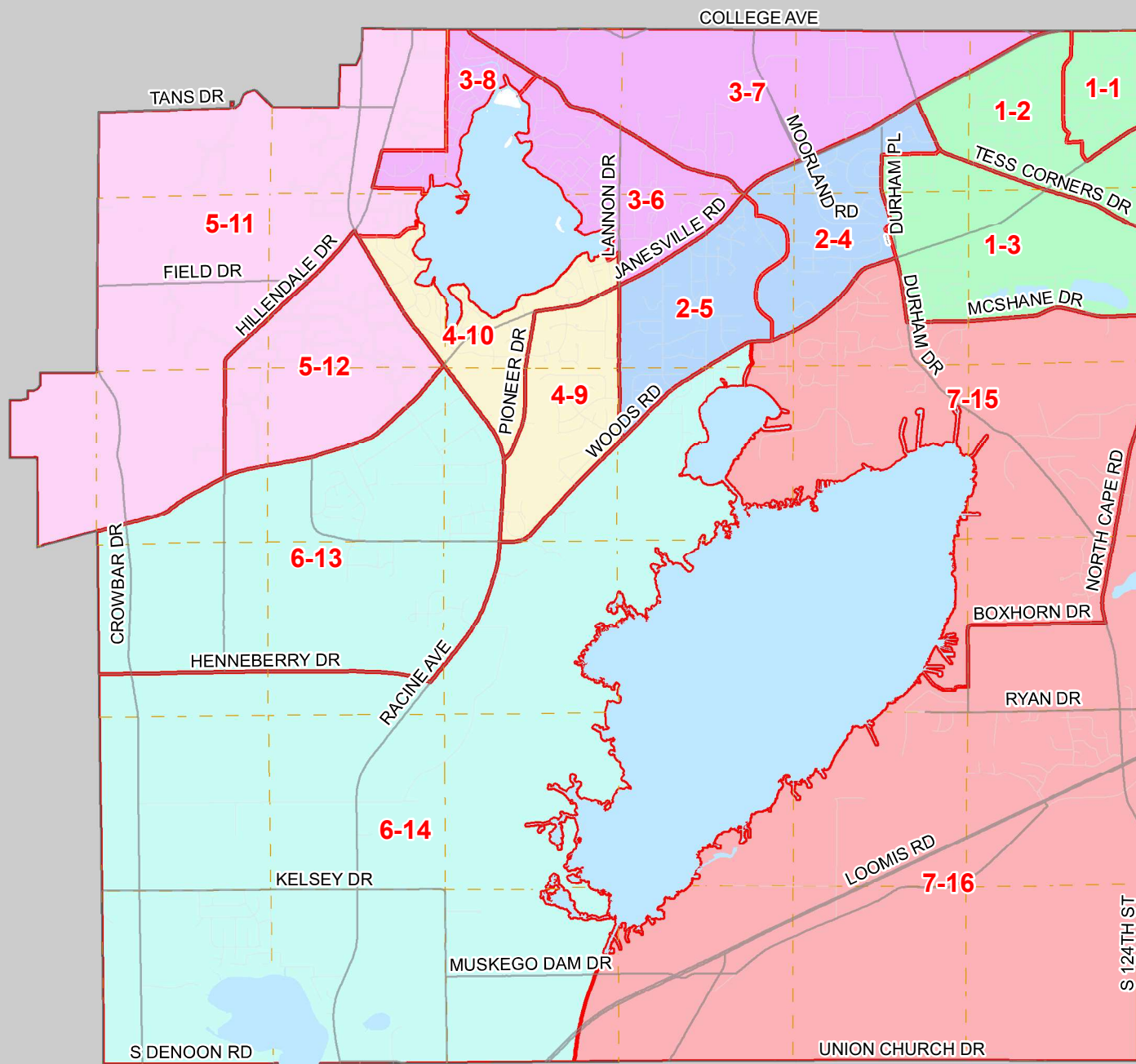
Disclaimer: The data presented in this map has been arranged from various sources, each of which can cause varying degrees of inaccuracies or inconsistencies. Such discrepancies in data are inherent and in supplying this product to the public the City of Muskego assumes no liability for its use or accuracy. For questions or comments regarding oversight, adjustments, or updates please visit CityOfMuskego.org/directory for contact information.

Coordinate System: SPCS Wisconsin South (4803)
Projection: Lambert Conformal Conic
Datum: NAD83 National Spatial Reference System 2011
Map Units: Foot US
Map Revised: 10/5/2021



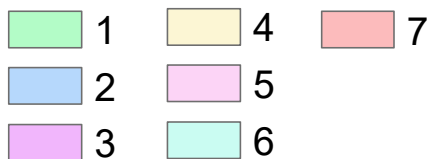
CITY OF MUSKEGO
PROPOSED REDISTRICTING PLAN
1 SPLIT DISTRICT

<u>Wards</u>		<u>Districts</u>		<u>Supervisory</u>	
				<u>23</u>	<u>24</u>
				<u>13,537</u>	<u>11,495</u>
1	1,183				
2	1,223				
<u>3</u>	<u>1,312</u>	<u>1</u>	<u>3,718</u>	<u>3,718</u>	
4	1,531				
5	1,723				
<u>6</u>	<u>1,338</u>	<u>2</u>	<u>4,592</u>	<u>4,592</u>	
7	1,455				
<u>8</u>	<u>1,662</u>	<u>3</u>	<u>3,117</u>		<u>3,117</u>
9	1,579				
<u>10</u>	<u>1,639</u>	<u>4</u>	<u>3,218</u>		<u>3,218</u>
11	1,614				
<u>12</u>	<u>2,052</u>	<u>5</u>	<u>3,666</u>		<u>3,666</u>
13	1,494			-	1,494
<u>14</u>	<u>1,991</u>	<u>6</u>	<u>3,485</u>	<u>1,991</u>	-
15	1,758				
<u>16</u>	<u>1,478</u>	<u>7</u>	<u>3,236</u>	<u>3,236</u>	
Total	<u>25,032</u>		<u>25,032</u>	<u>13,537</u>	<u>11,495</u>

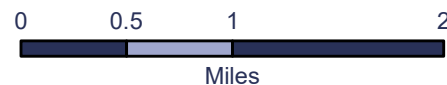


Current Alderman Districts

Aldermanic Districts



Ward Boundaries



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Datum: NAD83 National Spatial Reference System 2011
Map Units: Foot US
Map Revised: 10/7/2021





MAYOR'S PROPOSED 2022 BUDGET

**Presented
Tuesday, September 28th, 2021**

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

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SECTION 1

MAYOR'S SUMMARY COMMENTS

MAYOR'S 2022 PROPOSED BUDGET

SUMMARY COMMENTS

This year has proven to be an extremely challenging year with a number of factors affecting the 2022 city budget. The budget process started with over a \$1,125,000 projected deficit, the largest in recent history. Through prioritizing the requested initiatives, we are presenting a balanced budget for the council's consideration.

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Mayor Rick Petfalski

SECTION 2

DRAFT

PUBLIC HEARING NOTICE

CITY OF MUSKEGO -- OFFICIAL NOTICE

On November 9th, 2021, 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 2022. 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.

Sharon Mueller, Finance and Administration Director

SUMMARY OF REVENUE AND EXPENSE				
GENERAL AND DEBT	BUDGET	ESTIMATED	BUDGET	% CHANGE
<u>SERVICE FUNDS</u>	<u>2021</u>	<u>12/31/21</u>	<u>2022</u>	<u>(DECREASE)</u>
TAXES	13,369,052	13,362,241	13,686,330 *	
INTERGOVERNMENTAL	2,218,724	2,286,419	2,216,872	
LICENSES AND PERMITS	795,840	786,905	723,670	
FINES, FORFEITURES AND PENALTIES	310,000	300,000	335,000	
PUBLIC CHARGES FOR SERVICES	572,694	530,648	602,248	
INTERGOVERNMENTAL CHARGES FOR SERV	242,000	241,000	246,250	
MISCELLANEOUS	315,675	225,675	198,675	
INTERDEPARTMENTAL CHARGES FOR SERV	326,250	325,850	326,750	
TOTAL REVENUES	\$ 18,150,235	\$ 18,058,738	\$ 18,335,795	1.02%
GENERAL GOVERNMENT	2,519,040	\$ 2,453,896	2,568,323	
PUBLIC SAFETY	7,424,001	7,523,216	7,654,798	
HEALTH AND SANITATION	3,850	3,850	3,800	
PUBLIC WORKS	3,064,594	3,165,145	3,095,089	
EDUCATION & RECREATION	1,850,190	1,779,052	1,926,970	
CONSERVATION AND DEVELOPMENT	434,485	439,390	448,115	
CAPITAL OUTLAY	1,006,625	960,148	758,200	
UNCLASSIFIED	82,000	-	83,000	
DEBT SERVICE	4,378,077	4,328,976	3,973,209	
TOTAL EXPENDITURES	\$ 20,762,862	\$ 20,653,673	\$ 20,511,504	-1.21%
TRANSFERS FROM OTHER FUNDS/ADVANCES	3,138,243	1,699,633	2,225,709	
TRANSFERS TO OTHER FUNDS	(525,616)	(346,748)	(50,000)	
TOTAL OTHER FINANCING SOURCES/USES	2,612,627	1,352,885	2,175,709	

* Taxes Revenue includes \$13,627,959 property tax levy which is 2.467% higher than 2021.

	ACTUAL	ESTIMATED	ESTIMATED
	12/31/20	12/31/21	12/31/22
FUND BALANCES			
GENERAL FUND	\$ 7,760,175	\$ 7,685,340	\$ 7,685,340
DEBT SERVICE TAX LEVY FUND	1,549,334	\$ 382,119	49,317
TOTAL FUND BALANCE	\$ 9,309,509	\$ 8,067,459	\$ 7,734,657

SECTION 3
PROPOSED
2022
REVENUE BUDGET

**CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>TAXES:</u>														
100.09.80.00.4001	GENERAL PROPERTY TAXES	\$10,271,898	\$10,476,898	\$10,676,898	\$10,768,762	\$11,059,802	\$11,059,802	\$11,059,801	\$11,059,802	\$11,388,680	\$11,388,680	\$328,878	2.97%	\$0
100.09.80.00.4002	OVERRUN	\$1	\$1	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.09.80.00.4005	PAYMENT IN LIEU OF TAXES	\$37,012	\$33,516	\$34,200	\$35,720	\$35,500	\$35,500	\$34,580	\$34,580	\$35,000	\$35,000	(\$500)	-1.41%	\$0
100.09.80.00.4006	PYMT IN LIEU OF TAXES-CONSERV	\$12,832	\$12,910	\$12,874	\$12,372	\$12,750	\$12,750	\$12,659	\$12,659	\$12,500	\$12,500	(\$250)	-1.96%	\$0
100.09.80.00.4007	INTEREST-DELQ PERS PROPERTY	\$1,677	\$4,121	\$1,189	\$150	\$2,250	\$2,250	\$30	\$200	\$150	\$150	(\$2,100)	-93.33%	\$0
100.09.80.00.4008	TAXES/INTEREST & PENALTY	\$20,663	\$17,119	\$18,712	\$21,621	\$18,750	\$18,750	\$41,610	\$15,000	\$10,000	\$10,000	(\$8,750)	-46.67%	\$0
TAXES Total		\$10,344,083	\$10,544,565	\$10,743,872	\$10,838,625	\$11,129,052	\$11,129,052	\$11,148,681	\$11,122,241	\$11,446,330	\$11,446,330	\$317,278	2.85%	\$0
<u>INTERGOVERNMENTAL:</u>														
100.02.20.01.4127	PUBLIC SAFETY	\$13,126	\$21,493	\$18,836	\$29,361	\$15,000	\$15,000	\$6,079	\$15,000	\$15,000	\$15,000	\$0	0.00%	\$0
100.02.20.01.4128	WATER PATROL	\$7,317	\$14,386	\$14,365	\$14,077	\$14,300	\$14,300	\$0	\$14,300	\$14,300	\$14,300	\$0	0.00%	\$0
100.02.20.01.4702	MISC REIMBURSEMENT/DONATIONS	\$27,124	\$26,939	\$33,266	\$32,833	\$25,000	\$25,000	\$26,547	\$30,000	\$30,000	\$30,000	\$5,000	20.00%	\$0
100.02.21.00.4124	FIRE INSURANCE TAX	\$107,773	\$109,244	\$122,625	\$125,261	\$120,000	\$120,000	\$132,427	\$120,000	\$120,000	\$120,000	\$0	0.00%	\$0
100.04.51.01.4132	TRANSPORTATION-HWAY ALLOTMENT	\$1,115,970	\$1,320,965	\$1,203,515	\$1,305,947	\$1,351,908	\$1,351,908	\$1,012,602	\$1,350,136	\$1,322,595	\$1,322,595	(\$29,313)	-2.17%	\$0
100.04.51.01.4133	STATE FUNDING	\$0	\$536	\$16,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.00.4140	LIBRARY GRANTS REVENUE	\$1,592	\$8,765	\$1,549	\$3,489	\$3,863	\$3,863	\$0	\$0	\$0	\$0	(\$3,863)	-100.00%	\$0
100.05.71.00.4150	LIBRARY - SYSTEM, ETC	\$112,846	\$118,147	\$118,193	\$121,422	\$133,957	\$133,957	\$67,012	\$133,957	\$144,178	\$144,178	\$10,221	7.63%	\$0
100.05.71.00.4552	LIBRARY FRIENDS REVENUE	\$6,945	\$6,239	\$6,904	\$5,393	\$5,000	\$5,000	\$1,177	\$5,700	\$5,000	\$5,000	\$0	0.00%	\$0
100.09.80.00.4120	PERSONAL PROPERTY AID	\$0	\$0	\$54,498	\$74,898	\$34,697	\$34,697	\$95,298	\$95,298	\$45,191	\$45,191	\$10,495	30.25%	\$0
100.09.80.00.4121	STATE SHARED REVENUES	\$424,635	\$428,303	\$430,088	\$425,415	\$436,159	\$436,159	\$65,424	\$443,486	\$441,798	\$441,798	\$5,639	1.29%	\$0
100.09.80.00.4122	ST AID EXMPT COMPUTER REPLACE	\$10,884	\$11,044	\$11,311	\$11,311	\$11,311	\$11,311	\$11,311	\$11,311	\$11,311	\$11,311	\$0	0.00%	\$0
100.09.80.00.4123	PER CAPITA TAXES-PUBLIC SAFETY	\$9,623	\$7,714	\$7,726	\$7,326	\$7,800	\$7,800	\$0	\$7,500	\$7,500	\$7,500	(\$300)	-3.85%	\$0
100.09.80.00.4124	STATE VIDEO SERVICE AID	\$0	\$0	\$0	\$30,199	\$59,731	\$59,731	\$59,731	\$59,731	\$60,000	\$60,000	\$269	0.45%	\$0
INTERGOVERNMENTAL REVENUE Total		\$1,837,835	\$2,073,774	\$2,039,611	\$2,186,933	\$2,218,725	\$2,218,725	\$1,477,608	\$2,286,419	\$2,216,873	\$2,216,873	(\$1,852)	-0.08%	\$0
<u>LICENSES AND PERMITS:</u>														
100.01.02.00.4241	LIQUOR AND FERMENTED BEVERAGE	\$21,082	\$23,081	\$23,866	\$15,843	\$23,000	\$23,000	\$24,459	\$25,000	\$23,000	\$23,000	\$0	0.00%	\$0
100.01.02.00.4242	PUBLIC AND SPECIAL GATHERING	\$220	\$230	\$290	\$360	\$270	\$270	\$370	\$350	\$300	\$300	\$30	11.11%	\$0
100.01.02.00.4243	PUBLICATIONS	\$430	\$480	\$510	\$490	\$500	\$500	\$518	\$520	\$500	\$500	\$0	0.00%	\$0
100.01.02.00.4244	TAVERN OPERATORS	\$8,924	\$9,081	\$9,544	\$10,820	\$9,500	\$9,500	\$9,836	\$9,500	\$9,500	\$9,500	\$0	0.00%	\$0
100.01.02.00.4245	CIGARETTES	\$1,300	\$1,600	\$1,600	\$1,500	\$1,600	\$1,600	\$1,700	\$1,700	\$1,600	\$1,600	\$0	0.00%	\$0
100.01.02.00.4247	AMUSEMENT DEVICES	\$2,220	\$2,160	\$2,410	\$2,180	\$2,150	\$2,150	\$2,160	\$2,160	\$2,150	\$2,150	\$0	0.00%	\$0
100.01.02.00.4248	ARCHERY	\$20	\$20	\$20	\$20	\$20	\$20	\$10	\$20	\$20	\$20	\$0	0.00%	\$0
100.01.02.00.4250	JUNK LICENSES	\$75	\$75	\$75	\$225	\$75	\$75	\$150	\$200	\$100	\$100	\$25	33.33%	\$0
100.01.02.00.4251	DANCE HALL	\$580	\$680	\$665	\$615	\$600	\$600	\$655	\$655	\$650	\$650	\$50	8.33%	\$0
100.01.02.00.4254	EVENTS-REGULATION & COMPLIANCE	\$3,080	\$2,970	\$3,482	\$3,038	\$3,250	\$3,250	\$2,246	\$3,000	\$3,000	\$3,000	(\$250)	-7.69%	\$0
100.01.02.00.4260	SPECIAL EVENTS	\$0	\$0	\$2,300	\$1,600	\$2,500	\$2,500	\$1,075	\$1,500	\$1,750	\$1,750	(\$750)	-30.00%	\$0
100.01.02.00.4262	LANDFILL AND REFUSE HAULING	\$13,360	\$14,960	\$14,520	\$17,560	\$14,250	\$14,250	\$11,800	\$16,000	\$15,000	\$15,000	\$750	5.26%	\$0
100.01.02.00.4265	FIRE WORKS	\$1,545	\$1,325	\$2,925	\$5,015	\$2,250	\$2,250	\$4,725	\$4,725	\$4,000	\$4,000	\$1,750	77.78%	\$0
100.01.02.00.4266	ALARM SYSTEMS PERMITS	\$2,050	\$1,650	\$1,650	\$900	\$1,675	\$1,675	\$450	\$900	\$1,000	\$1,000	(\$675)	-40.30%	\$0
100.01.02.00.4279	EXPLOSIVE STORAGE LICENSE	\$100	\$100	\$100	\$50	\$100	\$100	\$100	\$100	\$100	\$100	\$0	0.00%	\$0
100.01.02.00.4304	STATEMENT OF PROPERTY STATUS	\$3,610	\$4,263	\$6,463	\$7,163	\$5,000	\$5,000	\$7,600	\$7,000	\$7,000	\$7,000	\$2,000	40.00%	\$0
100.01.02.00.4307	DOG LICENSE FEES	\$5,280	\$4,978	\$5,284	\$3,893	\$5,250	\$5,250	\$5,070	\$5,000	\$5,000	\$5,000	(\$250)	-4.76%	\$0
100.01.02.00.4308	DOG PENALTY FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.06.00.4544	CABLE TV FRANCHISE FEES	\$163,528	\$181,194	\$179,193	\$152,989	\$140,000	\$140,000	\$59,141	\$125,000	\$120,000	\$120,000	(\$20,000)	-14.29%	\$0
100.02.20.01.4252	BICYCLE	\$0	\$0	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.20.01.4305	DOG APPREHENSION	\$990	\$810	\$660	\$270	\$650	\$650	\$270	\$650	\$650	\$650	\$0	0.00%	\$0
100.02.25.00.4250	BUILDING INSPECTION PERMITS	\$744,968	\$519,518	\$602,154	\$489,692	\$580,000	\$580,000	\$362,351	\$580,000	\$525,000	\$525,000	(\$55,000)	-9.48%	\$0
100.02.25.00.4329	BUILDING INSPECTION TAXABLE	\$1,308	\$1,350	\$2,037	\$1,028	\$1,350	\$1,350	\$0	\$1,350	\$1,350	\$1,350	\$0	0.00%	\$0
100.05.72.02.4271	BEER PERMIT FEES (PARKS)	\$280	\$521	\$290	\$504	\$350	\$350	\$545	\$575	\$500	\$500	\$150	42.86%	\$0
100.06.18.01.4260	EXTRACTIVE	\$1,894	\$3,149	\$1,161	\$547	\$1,500	\$1,500	\$650	\$1,000	\$1,500	\$1,500	\$0	0.00%	\$0
LICENSES AND PERMITS Total		\$976,844	\$774,194	\$861,632	\$716,302	\$795,840	\$795,840	\$495,881	\$786,905	\$723,670	\$723,670	(\$72,170)	-9.07%	\$0

**CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2022 BUDGET**

September 28, 2021

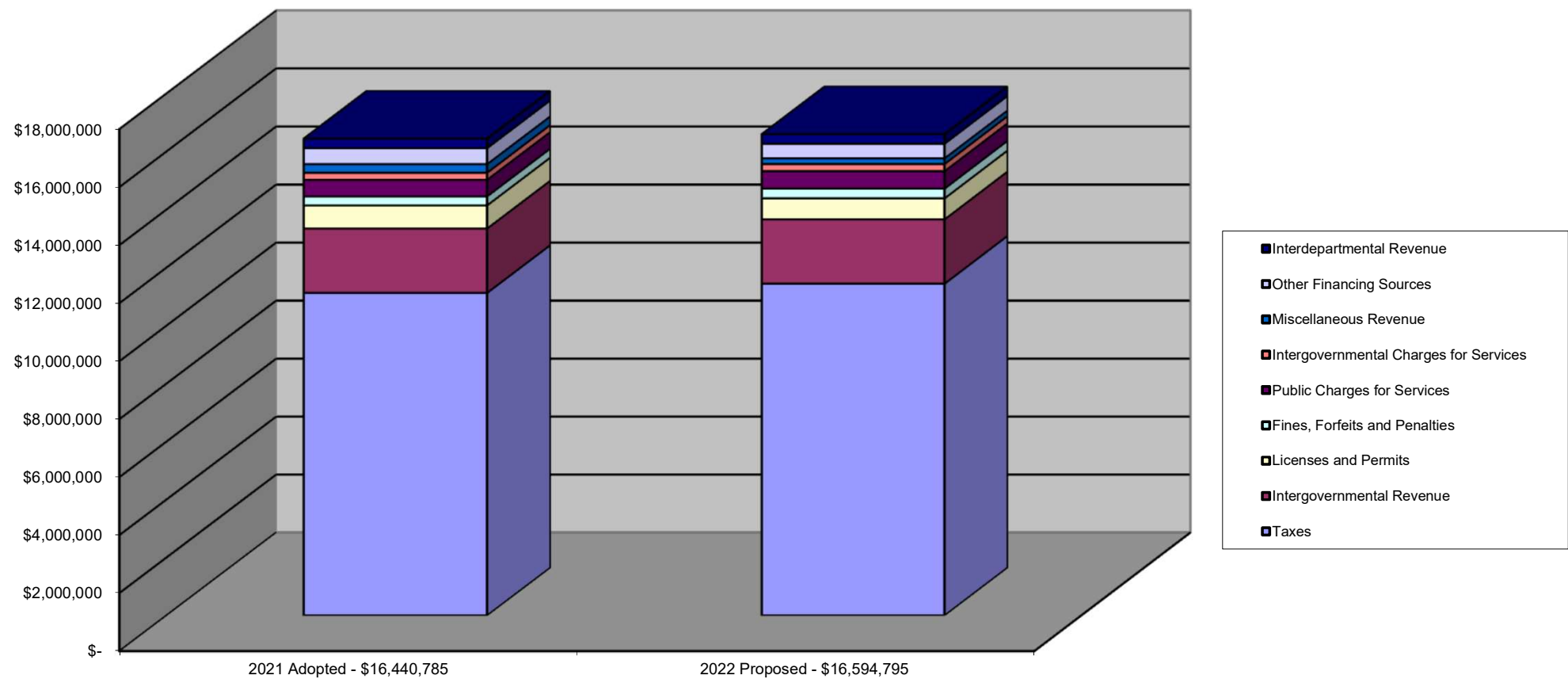
ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>FINES, FORFEITS AND PENALTIES:</u>														
100.01.08.00.4269	COURT FINES AND FORFEITURES	\$288,463	\$296,060	\$315,081	\$247,917	\$310,000	\$310,000	\$225,117	\$300,000	\$310,000	\$335,000	\$25,000	8.06%	\$0
100.01.08.00.4272	WARRANTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$672)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
FINES, FORFEITS AND PENALTIES Total		<u>\$288,463</u>	<u>\$296,060</u>	<u>\$315,081</u>	<u>\$247,917</u>	<u>\$310,000</u>	<u>\$310,000</u>	<u>\$224,445</u>	<u>\$300,000</u>	<u>\$310,000</u>	<u>\$335,000</u>	<u>\$25,000</u>	<u>8.06%</u>	<u>\$0</u>
<u>PUBLIC CHARGES FOR SERVICES:</u>														
100.01.05.00.4348	ATTORNEY REVIEW FEES	\$28,980	\$1,980	\$2,160	\$0	\$5,000	\$5,000	\$0	\$1,500	\$2,000	\$2,000	(\$3,000)	-60.00%	<u>\$0</u>
100.01.06.00.4310	COPY FEES	\$11	\$2	\$7	\$133	\$20	\$20	\$70	\$50	\$20	\$20	\$0	0.00%	\$0
100.01.06.00.4311	VENDING MACHINE REVENUE	\$1,012	\$643	\$780	\$149	\$725	\$725	\$156	\$300	\$525	\$525	(\$200)	-27.59%	\$0
100.01.06.00.4532	RENTAL OF CITY OWNED LAND	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.06.00.4536	NSF FEES	\$540	\$720	\$630	\$270	\$500	\$500	\$120	\$500	\$500	\$500	\$0	0.00%	\$0
100.01.06.00.4541	JURY DUTY/ FEES REIMB	\$76	\$152	\$23	\$15	\$50	\$50	\$0	\$50	\$50	\$50	\$0	0.00%	\$0
100.01.06.00.4542	MISCELLANEOUS REIMBURSEMENT	\$59,826	\$62,969	\$46,167	\$454,412	\$45,000	\$45,000	\$1,341,876	\$50,000	\$45,000	\$45,000	\$0	0.00%	\$0
100.02.20.01.4333	MISCELLANEOUS CHGS - POLICE	\$3,613	\$2,406	\$2,171	\$4,157	\$2,250	\$2,250	\$883	\$1,500	\$1,500	\$1,500	(\$750)	-33.33%	\$0
100.02.20.01.4334	SEIZED PROPERTY	\$0	\$0	\$2,038	\$810	\$1,500	\$1,500	\$0	\$0	\$1,000	\$1,000	(\$500)	-33.33%	\$0
100.02.20.01.4542	WITNESS FEES/COURT COSTS-MISC	\$238	\$71	\$310	\$170	\$200	\$200	\$0	\$0	\$200	\$200	\$0	0.00%	\$0
100.04.19.00.4348	ENGINEERING REVIEW FEES	\$19,673	\$15,240	\$13,434	\$10,355	\$15,500	\$15,500	\$13,163	\$15,500	\$15,500	\$15,500	\$0	0.00%	\$0
100.04.51.01.4278	STREET EXCAVATION FEE HWY	\$3,145	\$2,745	\$0	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
100.04.51.01.4312	SALE OF CULVERT MATERIAL	\$38,199	\$56,578	\$62,584	\$83,930	\$35,000	\$35,000	\$80,338	\$65,000	\$35,000	\$35,000	\$0	0.00%	\$0
100.04.51.01.4332	MISC HWY DEPT REVENUE	\$6,404	\$3,110	\$5,666	\$54,432	\$5,000	\$5,000	(\$5,336)	\$1,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.04.51.01.4533	OIL RECYCLING/SALE SCRAP MTL	\$2,162	\$716	\$663	\$6,598	\$750	\$750	\$2,577	\$3,000	\$750	\$750	\$0	0.00%	\$0
100.04.51.10.4308	WEED CUTTING	\$190	\$685	\$0	\$786	\$500	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%	\$0
100.05.71.00.4274	LIBRARY LOST AND DAMAGED	\$1,941	\$1,452	\$1,951	\$1,384	\$1,300	\$1,300	\$1,259	\$1,300	\$1,300	\$1,300	\$0	0.00%	\$0
100.05.71.00.4313	LIBRARY FINES	\$16,640	\$16,229	\$13,798	\$6,962	\$17,000	\$17,000	\$6,898	\$12,000	\$17,000	\$17,000	\$0	0.00%	\$0
100.05.71.00.4314	LIBRARY TAXABLE REVENUE	\$7,908	\$8,880	\$8,072	\$5,231	\$9,000	\$9,000	\$4,342	\$7,500	\$9,000	\$9,000	\$0	0.00%	\$0
100.05.71.00.4544	ROOM RENTAL	\$1,050	\$1,519	\$2,594	\$825	\$1,000	\$1,000	\$2,219	\$2,500	\$1,000	\$1,000	\$0	0.00%	\$0
100.05.72.02.4314	SEASON PASSES (Taxable)	\$16,293	\$12,813	\$11,459	\$13,526	\$12,000	\$12,000	\$14,380	\$15,000	\$14,000	\$14,000	\$2,000	16.67%	\$0
100.05.72.02.4315	IDLE ISLE LAUNCH (Taxable)	\$16,552	\$15,511	\$16,689	\$21,659	\$15,500	\$15,500	\$14,634	\$11,500	\$12,000	\$12,000	(\$3,000)	-20.00%	\$0
100.05.72.02.4317	PARK RENTAL TAXABLE	\$6,906	\$34,135	\$8,364	\$25,414	\$15,000	\$15,000	\$15,997	\$16,500	\$15,000	\$15,000	\$0	0.00%	\$0
100.05.72.02.4537	PARKS DEPT MISC. REVENUE	\$770	\$688	\$0	\$880	\$0	\$0	(\$193)	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.03.4317	PARK HISTORICAL RENTAL TAXABLE	\$1,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4318	RECREATION FEES-REGISTRATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4320	RECREATION FEES TAXABLE	\$0	\$190	\$1,588	\$566	\$1,000	\$1,000	\$0	\$0	\$0	\$0	(\$1,000)	-100.00%	\$0
100.05.72.10.4321	MISC REVENUE RECREATION	\$2,632	\$3,227	\$1,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4325	TICKET SALES REC-GREAT AMERICA	\$13,028	\$11,407	\$8,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4326	TICKET SALES REC-WPRA WEEK GA	\$1,450	\$956	\$725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4327	TICKET SALES REC-NOAH'S ARK	\$3,051	\$3,108	\$2,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4328	TICKET SALES REC-ZOO	\$796	\$1,134	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4329	TICKET SALES REC-MT OLYMPUS	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.11.4318	REC REG FEES-AQUATICS	\$1,442	\$0	\$1,255	\$1,265	\$1,925	\$1,925	\$1,648	\$1,648	\$0	\$0	(\$1,925)	-100.00%	\$0
100.05.72.12.4318	REC REG FEES-ARTS & CRAFTS	\$5,340	\$5,944	\$4,861	\$1,637	\$5,104	\$5,104	\$2,068	\$3,000	\$0	\$0	(\$5,104)	-100.00%	\$0
100.05.72.13.4318	REC REG FEES-ATHLETICS	\$176,834	\$193,013	\$124,654	\$80,820	\$122,484	\$122,484	\$106,564	\$117,500	\$157,385	\$157,385	\$34,901	28.49%	\$0
100.05.72.13.4320	REC FEES TAXABLE-ATHLETICS	\$2,798	\$0	\$0	\$576	\$0	\$0	\$3,004	\$3,100	\$7,330	\$7,330	\$7,330	#DIV/0!	\$0
100.05.72.13.4323	REC MATERIALS-ATHLETICS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.14.4318	REC REG FEES-SAFETY	\$7,398	\$9,719	\$7,148	\$1,508	\$8,744	\$8,744	\$8,713	\$9,000	\$9,644	\$9,644	\$900	10.29%	\$0
100.05.72.16.4318	REC REG FEES-CHILD CARE	\$180,535	\$171,761	\$128,321	\$51,586	\$169,680	\$169,680	\$118,046	\$122,000	\$167,044	\$167,044	(\$2,636)	-1.55%	\$0
100.05.72.16.4319	REC FEES/RENTAL/NON TAXABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.16.4320	RECREATION FEES TAXABLE	\$4,070	\$1,484	\$1,031	\$0	\$5,290	\$5,290	\$152	\$500	\$3,810	\$3,810	(\$1,480)	-27.98%	\$0
100.05.72.16.4324	REC BUS REVENUE-CHILD CARE	\$1,052	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.4318	REC REG FEES-LEAGUES	\$0	\$0	\$0	\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.4320	REC FEES TAXABLE-LEAGUES	\$2,056	\$2,798	\$5,558	\$2,037	\$1,100	\$1,100	\$0	\$0	\$0	\$0	(\$1,100)	-100.00%	\$0
100.05.72.18.4318	REC REG FEES-VARIED INTEREST	\$5,101	\$13,576	\$16,206	\$2,411	\$20,372	\$20,372	\$8,696	\$10,000	\$18,890	\$18,890	(\$1,482)	-7.27%	\$0
100.05.72.18.4320	REC FEES TAXABLE-VARIED INT	\$69	\$1,320	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0

**CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2022 BUDGET**

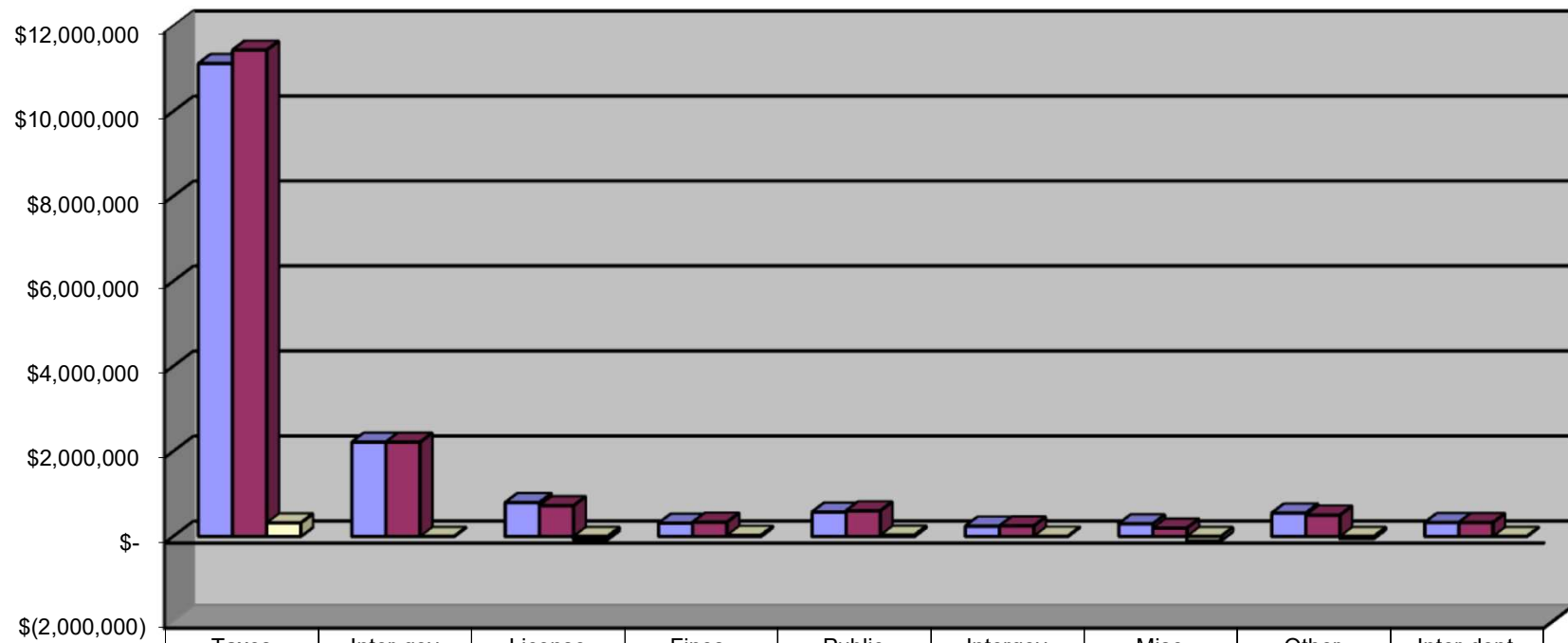
September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC CHARGES FOR SERVICES (Continued):</u>														
100.05.72.19.4320	IDLE ISLE PARKING - TAXABLE	\$7,628	\$8,960	\$13,116	\$21,449	\$21,700	\$21,700	\$19,547	\$20,000	\$28,800	\$28,800	\$7,100	32.72%	\$0
100.06.18.01.4330	PLATTING FEES	\$12,985	\$22,395	\$19,145	\$19,913	\$10,500	\$10,500	\$15,098	\$16,000	\$10,500	\$10,500	\$0	0.00%	\$0
100.06.18.01.4344	DEVELOPMENT CHARGES	\$8,801	\$9,643	\$10,681	\$9,251	\$10,000	\$10,000	\$8,413	\$10,000	\$10,000	\$10,000	\$0	0.00%	\$0
100.06.18.01.4345	STANDARD PRODUCTS-GIS	\$0	\$0	\$0	\$35	\$0	\$0	\$700	\$700	\$0	\$0	\$0	#DIV/0!	\$0
100.06.18.01.4346	LAND RECORD FEE	<u>\$13,060</u>	<u>\$13,567</u>	<u>\$11,800</u>	<u>\$14,420</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$2,270</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
PUBLIC CHARGES FOR SERVICES Total		<u>\$683,428</u>	<u>\$713,443</u>	<u>\$560,864</u>	<u>\$900,397</u>	<u>\$572,694</u>	<u>\$572,694</u>	<u>\$1,788,302</u>	<u>\$530,648</u>	<u>\$602,248</u>	<u>\$602,248</u>	<u>\$29,554</u>	<u>5.16%</u>	<u>\$0</u>
<u>INTERGOVERNMENTAL CHARGES FOR SERVICES:</u>														
100.01.06.00.4601	LITTLE MUSKEGO LAKE DISTRICT	\$40,887	\$2,262	\$2,003	\$1,010	\$2,000	\$2,000	(\$150)	\$1,000	\$1,250	\$1,250	(\$750)	-37.50%	\$0
100.02.20.01.4602	REIMBURSE POLICE LIASON OFFI	<u>\$152,307</u>	<u>\$154,441</u>	<u>\$195,420</u>	<u>\$237,306</u>	<u>\$240,000</u>	<u>\$240,000</u>	<u>\$119,874</u>	<u>\$240,000</u>	<u>\$245,000</u>	<u>\$245,000</u>	<u>\$5,000</u>	<u>2.08%</u>	<u>\$0</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES Total		<u>\$193,193</u>	<u>\$156,703</u>	<u>\$197,423</u>	<u>\$238,316</u>	<u>\$242,000</u>	<u>\$242,000</u>	<u>\$119,724</u>	<u>\$241,000</u>	<u>\$246,250</u>	<u>\$246,250</u>	<u>\$4,250</u>	<u>1.76%</u>	<u>\$0</u>
<u>MISCELLANEOUS:</u>														
100.01.06.00.4531	INTEREST ON INVESTMENTS	\$115,337	\$228,494	\$292,557	\$292,641	\$250,000	\$250,000	\$106,497	\$175,000	\$150,000	\$150,000	(\$100,000)	-40.00%	\$0
100.01.06.00.4547	FUEL REFUND	\$6,315	\$6,369	\$7,166	\$6,878	\$7,000	\$7,000	(\$6,878)	\$7,000	\$7,000	\$7,000	\$0	0.00%	\$0
100.02.20.01.4525	RENTAL/CELLULAR TOWER	<u>\$32,639</u>	<u>\$34,271</u>	<u>\$35,985</u>	<u>\$37,784</u>	<u>\$39,675</u>	<u>\$39,675</u>	<u>\$39,673</u>	<u>\$39,675</u>	<u>\$39,675</u>	<u>\$39,675</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
MISCELLANEOUS REVENUE Total		<u>\$154,291</u>	<u>\$269,134</u>	<u>\$335,708</u>	<u>\$337,302</u>	<u>\$296,675</u>	<u>\$296,675</u>	<u>\$139,293</u>	<u>\$221,675</u>	<u>\$196,675</u>	<u>\$196,675</u>	<u>(\$100,000)</u>	<u>-33.71%</u>	<u>\$0</u>
<u>OTHER FINANCING SOURCES:</u>														
100.02.20.01.4551	PROCEEDS FROM SALE F/A-PD	\$32,655	\$1,000	\$11,083	\$0	\$10,000	\$10,000	\$7,178	\$10,000	\$1,000	\$1,000	(\$9,000)	-90.00%	\$0
100.04.51.01.4551	PROCEEDS FROM SALE F/A-DPW	\$2,944	\$17,454	\$29,766	\$0	\$15,000	\$15,000	\$5,821	\$6,125	\$0	\$0	(\$15,000)	-100.00%	\$0
100.06.18.01.4551	PROCEEDS FROM SALE F/A-PLAN	\$0	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.09.80.00.4004	WATER UTILITY TAX EQUIVALENT	\$502,879	\$492,971	\$482,580	\$474,627	\$500,000	\$500,000	\$0	\$475,000	\$500,000	\$500,000	\$0	0.00%	\$0
100.20.80.00.8220	TRF FROM CAP IMPROV-GF	\$0	\$0	\$0	\$54,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.20.80.00.8209	TRANSFER FROM CABLE FUND	\$0	\$0	\$0	\$2,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.20.80.00.8265	TRF FROM CDA FUND	\$0	\$0	\$0	\$0	\$24,550	\$24,550	\$24,550	\$0	\$0	\$0	(\$24,550)	-100.00%	\$0
100.20.80.00.8001	PRIOR YEARS SURPLUS FUNDING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
OTHER FINANCING SOURCES Total		<u>\$538,477</u>	<u>\$513,325</u>	<u>\$523,429</u>	<u>\$531,380</u>	<u>\$549,550</u>	<u>\$549,550</u>	<u>\$37,550</u>	<u>\$491,125</u>	<u>\$501,000</u>	<u>\$501,000</u>	<u>(\$48,550)</u>	<u>-8.83%</u>	<u>\$0</u>
<u>INTERDEPARTMENTAL:</u>														
100.01.06.00.4701	BIG MUSKEGO LAKE DISTRICT	\$1,016	\$1,712	\$1,711	\$1,785	\$1,250	\$1,250	\$0	\$1,700	\$1,750	\$1,750	\$500	40.00%	\$0
100.01.06.00.4702	REIMBURSEMENT-WATER	\$15,600	\$18,800	\$16,300	\$13,255	\$75,000	\$75,000	\$6,850	\$74,700	\$75,000	\$75,000	\$0	0.00%	\$0
100.01.06.00.4703	REIMBURSE FRM SEWER/OPERATIO	\$77,477	\$78,403	\$77,171	\$81,774	\$150,000	\$150,000	\$38,725	\$149,450	\$150,000	\$150,000	\$0	0.00%	\$0
100.01.06.00.4704	REIMBURSE FROM REF/RECY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
INTERDEPARTMENTAL REVENUE Total		<u>\$94,093</u>	<u>\$98,915</u>	<u>\$95,182</u>	<u>\$96,814</u>	<u>\$326,250</u>	<u>\$326,250</u>	<u>\$45,575</u>	<u>\$325,850</u>	<u>\$326,750</u>	<u>\$326,750</u>	<u>\$500</u>	<u>0.15%</u>	<u>\$0</u>
TOTAL GENERAL FUND REVENUES		<u>\$15,110,707</u>	<u>\$15,440,113</u>	<u>\$15,672,802</u>	<u>\$16,093,986</u>	<u>\$16,440,785</u>	<u>\$16,440,785</u>	<u>\$15,477,058</u>	<u>\$16,305,864</u>	<u>\$16,569,795</u>	<u>\$16,594,795</u>	<u>\$154,010</u>	<u>0.94%</u>	<u>\$0</u>
PROJECTED 2021-2022 SURPLUS/(DEFICIT)									<u>(\$85,835)</u>	<u>(\$1,149,578)</u>	<u>\$0.00</u>			

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
2021 Adopted - \$16,440,785	\$11,129,052	\$2,218,725	\$795,840	\$310,000	\$572,694	\$242,000	\$296,675	\$549,550	\$326,250
2022 Proposed - \$16,594,795	\$11,446,330	\$2,216,872	\$723,670	\$335,000	\$602,248	\$246,250	\$196,675	\$501,000	\$326,750
Change - \$154,010	\$317,278	\$(1,852)	\$(72,170)	\$25,000	\$29,554	\$4,250	\$(100,000)	\$(48,550)	\$500

SECTION 4
PROPOSED
2022
EXPENDITURE BUDGET

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>GENERAL GOVERNMENT - MAYOR:</u>														
100.01.01.00.5101	SALARIES AND WAGES	\$9,503	\$7,085	\$6,170	\$11,158	\$24,746	\$24,746	\$7,600	\$12,710	\$65,000	\$51,135	\$26,389	106.64%	\$0
100.01.01.00.5105	SALARIES AND WAGES-ELECTED	\$120,543	\$118,225	\$122,333	\$125,232	\$126,347	\$126,347	\$86,301	\$126,350	\$118,432	\$118,432	(\$7,915)	-6.26%	\$0
100.01.01.00.5150	AUTO ALLOWANCE	\$3,507	\$3,500	\$3,500	\$3,648	\$3,500	\$3,500	\$1,750	\$3,500	\$3,500	\$3,500	\$0	0.00%	\$0
100.01.01.00.5152	EXPENSE ALLOWANCE	\$11,210	\$11,200	\$11,200	\$11,206	\$11,200	\$11,200	\$6,781	\$11,200	\$11,200	\$11,200	\$0	0.00%	\$0
100.01.01.00.5201	FICA	\$10,767	\$10,478	\$10,739	\$11,304	\$12,777	\$12,777	\$7,643	\$11,750	\$15,157	\$14,454	\$1,678	13.13%	\$0
100.01.01.00.5202	PENSION	\$4,925	\$4,368	\$4,471	\$5,444	\$6,549	\$6,549	\$3,712	\$5,750	\$8,060	\$8,060	\$1,511	23.07%	\$0
100.01.01.00.5203	HEALTH INSURANCE	\$23,248	\$22,087	\$22,781	\$30,574	\$37,833	\$37,833	\$21,872	\$33,200	\$58,746	\$43,746	\$5,913	15.63%	\$0
100.01.01.00.5204	LIFE INSURANCE	\$510	\$494	\$494	\$369	\$444	\$444	\$199	\$375	\$364	\$364	(\$81)	-18.12%	\$0
100.01.01.00.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$0	\$1,220	\$1,220	\$610	\$0	\$0	\$0	(\$1,220)	-100.00%	\$0
100.01.01.00.5303	CONFERENCES AND SPECIAL EVEN	\$160	\$1,033	\$138	\$93	\$1,000	\$1,000	\$0	\$500	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.01.00.5305	DUES AND MEMBERSHIPS	\$7,966	\$8,795	\$8,680	\$8,490	\$8,750	\$8,750	\$8,552	\$8,522	\$8,750	\$8,750	\$0	0.00%	\$0
100.01.01.00.5601	TELEPHONE/CITY HALL	\$480	\$480	\$480	\$480	\$480	\$480	\$320	\$480	\$480	\$480	\$0	0.00%	\$0
100.01.01.00.5701	OFFICE SUPPLIES AND EXPENSES	\$413	\$204	\$0	\$365	\$500	\$500	\$96	\$250	\$500	\$500	\$0	0.00%	\$0
MAYOR Total		<u>\$193,233</u>	<u>\$187,950</u>	<u>\$190,987</u>	<u>\$208,363</u>	<u>\$235,346</u>	<u>\$235,346</u>	<u>\$145,435</u>	<u>\$214,587</u>	<u>\$291,188</u>	<u>\$261,620</u>	<u>\$26,274</u>	<u>11.16%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - FINANCE & ADMINISTRATION:</u>														
100.01.03.00.5101	SALARIES AND WAGES	\$337,204	\$327,715	\$340,900	\$351,835	\$355,282	\$355,282	\$224,245	\$342,515	\$305,179	\$305,179	(\$50,103)	-14.10%	\$0
100.01.03.00.5102	OVERTIME	\$5,192	\$2,935	\$1,941	\$8,408	\$2,500	\$2,500	\$1,782	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
100.01.03.00.5105	WAGES - POLL WORKERS	\$17,635	\$40,301	\$7,585	\$50,840	\$15,643	\$15,643	\$11,589	\$11,589	\$41,286	\$41,286	\$25,643	163.93%	\$0
100.01.03.00.5201	FICA	\$25,900	\$25,990	\$26,606	\$28,695	\$28,374	\$28,374	\$17,215	\$26,400	\$24,319	\$24,319	(\$4,054)	-14.29%	\$0
100.01.03.00.5202	PENSION	\$37,489	\$22,192	\$22,514	\$24,316	\$24,150	\$24,150	\$15,218	\$23,315	\$19,999	\$19,999	(\$4,151)	-17.19%	\$0
100.01.03.00.5203	HEALTH INSURANCE	\$81,951	\$56,672	\$60,729	\$72,089	\$70,453	\$70,453	\$46,073	\$64,760	\$69,470	\$69,470	(\$982)	-1.39%	\$0
100.01.03.00.5204	LIFE INSURANCE	\$1,626	\$1,547	\$1,653	\$1,497	\$1,724	\$1,724	\$1,015	\$1,500	\$1,433	\$1,433	(\$291)	-16.86%	\$0
100.01.03.00.5205	FSA FEE EXPENSE	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.03.00.5229	HEALTH INS. ALLOWANCE	\$5,092	\$13,080	\$13,080	\$13,110	\$13,116	\$13,116	\$7,298	\$9,850	\$10,224	\$10,224	(\$2,892)	-22.05%	\$0
100.01.03.00.5301	TRAINING	\$1,498	\$516	\$1,073	\$52	\$1,000	\$1,000	\$634	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.03.00.5302	MILEAGE & EXP REIMB	\$888	\$589	\$714	\$310	\$1,000	\$1,000	\$41	\$500	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.03.00.5303	CONFERENCES & SPECIAL EVENTS	\$2,083	\$2,973	\$4,250	\$384	\$3,500	\$3,500	\$2,379	\$1,500	\$4,000	\$4,000	\$500	14.29%	\$0
100.01.03.00.5305	DUES AND SUBSCRIPTIONS	\$989	\$1,508	\$1,948	\$934	\$2,000	\$2,000	\$1,014	\$1,500	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.03.00.5401	COPIER MAINTENANCE	\$932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.03.00.5410	EQUIP MAINT/PURCHASE/RENTAL	\$2,395	\$3,472	\$2,907	\$4,623	\$3,500	\$3,500	\$3,360	\$4,000	\$4,000	\$4,000	\$500	14.29%	\$0
100.01.03.00.5502	COMPUTER CHARGES	\$490	\$754	\$764	\$494	\$850	\$850	\$538	\$850	\$850	\$850	\$0	0.00%	\$0
100.01.03.00.5506	FINANCIAL SOFTWARE CHARGES	\$8,248	\$9,950	\$10,057	\$10,164	\$15,000	\$15,000	\$10,464	\$10,464	\$15,000	\$15,000	\$0	0.00%	\$0
100.01.03.00.5601	TELEPHONE/CITY HALL	\$2,441	\$630	\$760	\$810	\$840	\$840	\$511	\$840	\$624	\$624	(\$216)	-25.71%	\$0
100.01.03.00.5701	OFFICE SUPPLIES	\$2,109	\$2,010	\$2,075	\$3,105	\$2,500	\$2,500	\$1,609	\$2,500	\$3,000	\$3,000	\$500	20.00%	\$0
100.01.03.00.5704	OTHER SUPPLIES & EXPENSES	\$4,761	\$6,576	\$4,954	\$37,337	\$7,000	\$7,000	\$6,231	\$7,000	\$20,000	\$20,000	\$13,000	185.71%	\$0
100.01.03.00.5713	PRINT MATERIALS	\$365	\$545	\$545	\$550	\$650	\$650	\$565	\$650	\$650	\$650	\$0	0.00%	\$0
100.01.03.00.5801	TAX BILL DIST FEES	<u>\$24,516</u>	<u>\$25,160</u>	<u>\$21,171</u>	<u>\$24,561</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$10,430</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
FINANCE & ADMIN Total		<u>\$563,936</u>	<u>\$545,118</u>	<u>\$526,224</u>	<u>\$634,115</u>	<u>\$574,081</u>	<u>\$574,081</u>	<u>\$362,209</u>	<u>\$538,233</u>	<u>\$551,534</u>	<u>\$551,534</u>	<u>(\$22,547)</u>	<u>-3.93%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - ASSESSOR:</u>														
100.01.04.00.5503	COMPUTER CHARGES/ASSESSOR	\$22,587	\$23,490	\$23,960	\$24,747	\$25,000	\$25,000	\$16,565	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$0
100.01.04.00.5701	OFFICE SUPPLIES	\$39	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5801	PROFESSIONAL SERVICES	\$86,160	\$76,087	\$77,399	\$76,204	\$79,500	\$79,500	\$47,804	\$80,000	\$82,000	\$82,000	\$2,500	3.14%	\$0
100.01.04.00.5802	BOARD OF REVIEW & NOTICES	\$6,938	\$350	\$651	\$275	\$1,200	\$1,200	\$211	\$1,200	\$500	\$500	(\$700)	-58.33%	\$0
100.01.04.00.5830	REVALUATION EXPENSES	<u>\$51,030</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$53,500</u>	<u>\$53,500</u>	<u>\$31,862</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$53,500)</u>	<u>-100.00%</u>	<u>\$0</u>
ASSESSOR Total		<u>\$166,753</u>	<u>\$100,228</u>	<u>\$102,010</u>	<u>\$101,225</u>	<u>\$159,200</u>	<u>\$159,200</u>	<u>\$96,442</u>	<u>\$106,200</u>	<u>\$107,500</u>	<u>\$107,500</u>	<u>(\$51,700)</u>	<u>-32.47%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>GENERAL GOVERNMENT - LAW:</u>														
100.01.05.00.5101	SALARIES & WAGES	\$86,158	\$95,118	\$94,728	\$99,159	\$106,463	\$106,463	\$71,063	\$106,500	\$109,759	\$95,893	(\$10,570)	-9.93%	\$0
100.01.05.00.5201	FICA	\$6,848	\$7,533	\$7,504	\$7,843	\$8,495	\$8,495	\$5,657	\$8,500	\$8,654	\$7,952	(\$543)	-6.39%	<u>\$0</u>
100.01.05.00.5202	PENSION	\$5,109	\$5,200	\$5,185	\$6,166	\$6,425	\$6,425	\$4,210	\$6,500	\$5,541	\$5,541	(\$884)	-13.76%	<u>\$0</u>
100.01.05.00.5204	LIFE INSURANCE	\$228	\$234	\$243	\$392	\$295	\$295	\$346	\$515	\$552	\$552	\$257	86.90%	<u>\$0</u>
100.01.05.00.5229	HEALTH INSURANCE ALLOWANCE	\$3,360	\$3,360	\$3,360	\$3,360	\$4,580	\$4,580	\$2,850	\$4,275	\$3,360	\$3,360	(\$1,220)	-26.64%	<u>\$0</u>
100.01.05.00.5303	CONFERENCES & TRAINING	\$535	\$44	\$658	\$173	\$1,000	\$1,000	\$440	\$750	\$1,000	\$1,000	\$0	0.00%	<u>\$0</u>
100.01.05.00.5305	DUES AND MEMBERSHIP	\$759	\$839	\$561	\$473	\$1,000	\$1,000	\$1,499	\$1,500	\$1,000	\$1,000	\$0	0.00%	<u>\$0</u>
100.01.05.00.5506	COMPUTER CHARGES	\$3,071	\$3,594	\$5,375	\$5,459	\$5,600	\$5,600	\$3,721	\$5,600	\$5,600	\$5,600	\$0	0.00%	<u>\$0</u>
100.01.05.00.5601	TELEPHONE/CITY HALL	\$480	\$480	\$480	\$480	\$480	\$480	\$320	\$480	\$480	\$480	\$0	0.00%	<u>\$0</u>
100.01.05.00.5701	OFFICE SUPPLIES AND EXPENSES	\$964	\$415	\$881	\$447	\$1,000	\$1,000	\$196	\$500	\$1,000	\$1,000	\$0	0.00%	<u>\$0</u>
100.01.05.00.5805	ATTORNEY	<u>\$10,177</u>	<u>\$6,276</u>	<u>\$37,788</u>	<u>\$13,908</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$2,508</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
LAW Total		<u>\$117,689</u>	<u>\$123,093</u>	<u>\$156,762</u>	<u>\$137,860</u>	<u>\$145,338</u>	<u>\$145,338</u>	<u>\$92,810</u>	<u>\$145,120</u>	<u>\$146,945</u>	<u>\$132,377</u>	<u>(\$12,961)</u>	<u>-8.92%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - NON-DEPARTMENTAL:</u>														
100.01.06.00.5203	HRA/FSA PLANS - DIVERSIFIED	\$7,096	\$7,339	\$4,704	\$5,052	\$5,000	\$5,000	\$3,486	\$5,230	\$5,000	\$5,000	\$0	0.00%	\$0
100.01.06.00.5205	PCOR FEES	\$267	\$292	\$186	\$198	\$275	\$275	\$223	\$200	\$250	\$250	(\$25)	-9.09%	\$0
100.01.06.00.5206	WELLNESS PROGRAM	\$8,296	\$8,085	\$8,422	\$8,263	\$8,750	\$8,750	\$7,491	\$7,500	\$8,000	\$8,000	(\$750)	-8.57%	\$0
100.01.06.00.5410	MAINT & RENTAL OF EQ/VEHICLES	\$7,181	\$6,304	\$2,392	\$976	\$7,000	\$7,000	\$1,469	\$5,000	\$2,500	\$2,500	(\$4,500)	-64.29%	\$0
100.01.06.00.5506	SOFTWARE MAINTENANCE	\$10,808	\$14,501	\$7,653	\$9,502	\$20,808	\$20,000	\$16,945	\$20,000	\$20,000	\$20,000	\$0	0.00%	\$0
100.01.06.00.5601	LAND LINE LONG DISTANCE	\$19,792	\$23,150	\$23,243	\$26,505	\$20,400	\$20,400	\$18,899	\$29,775	\$16,800	\$16,800	(\$3,600)	-17.65%	\$0
100.01.06.00.5701	OFFICE SUPPLIES AND EXPENSES	\$8,091	\$8,101	\$4,433	\$7,967	\$8,000	\$8,000	\$1,601	\$5,000	\$8,000	\$8,000	\$0	0.00%	\$0
100.01.06.00.5702	VENDING MACHINES	\$569	\$518	\$466	\$85	\$750	\$750	\$78	\$250	\$300	\$300	(\$450)	-60.00%	\$0
100.01.06.00.5704	MISC SUPPLIES AND EXPENSES	\$5,043	\$8,924	\$5,740	\$90	\$6,000	\$6,000	\$2,106	\$6,000	\$6,000	\$6,000	\$0	0.00%	\$0
100.01.06.00.5710	POSTAGE	\$12,553	\$14,500	\$12,540	\$38,319	\$15,000	\$15,000	\$15,307	\$20,000	\$35,000	\$35,000	\$20,000	133.33%	\$0
100.01.06.00.5810	AUDIT & SPECIAL ACCOUNTING S	\$7,850	\$6,750	\$6,550	\$6,800	\$8,000	\$8,000	\$17,750	\$8,000	\$10,000	\$10,000	\$2,000	25.00%	\$0
100.01.06.00.5820	CITY ROAD-LANDSCAPE/MAINT	\$52,530	\$56,486	\$58,784	\$60,231	\$65,000	\$65,000	\$40,210	\$65,000	\$65,000	\$65,000	\$0	0.00%	\$0
100.01.06.00.6001	NOTICES AND PUBLICATIONS	\$8,495	\$9,090	\$10,948	\$8,108	\$10,000	\$10,000	\$1,968	\$5,000	\$10,000	\$10,000	\$0	0.00%	\$0
100.01.06.00.6002	CRIMINAL HISTORY CHECKS	\$2,324	\$2,555	\$2,800	\$2,443	\$2,500	\$2,500	\$1,967	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
100.01.06.00.6014	ELECTRONIC PAYMENT FEES	(\$1,548)	(\$1,327)	\$522	\$2,318	\$500	\$500	\$19,070	\$2,500	\$3,000	\$3,000	\$2,500	500.00%	\$0
100.01.06.00.6020	UNEMPLOYMENT COMPENSATION	\$2,006	\$0	\$0	\$4,431	\$5,000	\$5,000	\$13,240	\$10,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.01.06.00.6021	EMPLOYEE SAFETY	\$2,426	\$1,883	\$1,989	\$2,406	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.06.00.6045	PERSONAL/REAL PROP TAX - W/O	(\$272)	(\$2,392)	\$35,764	\$526	\$1,500	\$1,500	\$662	\$600	\$500	\$500	(\$1,000)	-66.67%	\$0
100.01.06.00.6055	SENIOR TAXI	\$5,000	\$5,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%	\$0
100.01.06.00.6101	WORKERS COMPENSATION	\$227,650	\$235,773	\$184,757	\$157,219	\$210,000	\$210,000	\$173,994	\$236,000	\$245,000	\$245,000	\$35,000	16.67%	\$0
100.01.06.00.6102	LIABILITY INSURANCE - GEN & PD	\$39,220	\$40,552	\$40,273	\$40,552	\$41,500	\$41,500	\$30,414	\$40,750	\$41,565	\$41,565	\$65	0.16%	\$0
100.01.06.00.6103	PROPERTY INSURANCE	\$46,607	\$46,923	\$52,200	\$67,745	\$68,620	\$68,620	\$67,118	\$67,118	\$69,800	\$69,800	\$1,180	1.72%	\$0
100.01.06.00.6104	AUTO PHYSICAL DAMAGE INSURANCE	\$12,646	\$13,462	\$14,273	\$14,651	\$15,000	\$15,000	\$11,004	\$14,750	\$15,045	\$15,045	\$45	0.30%	\$0
100.01.06.00.6105	PUBLIC OFFICIALS LIABILITY INS	\$11,909	\$12,147	\$12,147	\$12,147	\$12,500	\$12,500	\$9,111	\$12,150	\$12,400	\$12,400	(\$100)	-0.80%	\$0
100.01.06.00.6106	PROPERTY EQUIP BREAKDOWN INS	\$3,437	\$3,652	\$4,398	\$4,134	\$4,500	\$4,500	\$0	\$0	\$0	\$0	(\$4,500)	-100.00%	\$0
100.01.06.00.6107	CRIME INSURANCE	\$2,035	\$2,015	\$2,015	\$2,300	\$2,500	\$2,500	\$2,415	\$2,415	\$2,465	\$2,465	(\$35)	-1.40%	\$0
100.01.06.00.6108	INS. DEDUCTIBLES/REIMBRSMNT	\$58,214	\$40,604	\$4,233	\$49,364	\$25,000	\$25,000	\$73,883	\$75,000	\$25,000	\$25,000	\$0	0.00%	\$0
100.01.06.00.6109	AUTO LIABILITY INSURANCE	\$11,616	\$12,203	\$12,557	\$12,556	\$12,900	\$12,900	\$9,683	\$12,910	\$13,170	\$13,170	\$270	2.09%	\$0
100.01.06.00.6110	CYBER ERM	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,656</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,726</u>	<u>\$4,726</u>	<u>\$4,820</u>	<u>\$4,820</u>	<u>\$4,820</u>	<u>#DIV/0!</u>	<u>\$0</u>
NON-DEPARTMENTAL Total		<u>\$571,839</u>	<u>\$577,089</u>	<u>\$528,988</u>	<u>\$563,544</u>	<u>\$593,195</u>	<u>\$593,195</u>	<u>\$559,818</u>	<u>\$675,374</u>	<u>\$644,115</u>	<u>\$644,115</u>	<u>\$50,920</u>	<u>8.58%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - COURT:</u>														
100.01.08.00.5101	SALARIES AND WAGES	\$115,279	\$121,035	\$125,908	\$98,057	\$95,640	\$95,640	\$66,702	\$95,000	\$119,781	\$119,781	\$24,141	25.24%	\$0
100.01.08.00.5102	OVERTIME	\$1,933	\$2,257	\$2,545	\$4,402	\$7,299	\$7,299	\$2,894	\$4,000	\$2,258	\$2,258	(\$5,041)	-69.06%	\$0
100.01.08.00.5105	SALARIES AND WAGES-OTHER	\$14,346	\$14,712	\$15,000	\$16,654	\$17,500	\$17,500	\$12,183	\$17,500	\$17,500	\$17,500	\$0	0.00%	\$0
100.01.08.00.5201	FICA	\$10,337	\$10,829	\$11,225	\$9,170	\$9,324	\$9,324	\$6,219	\$9,200	\$11,167	\$11,167	\$1,844	19.77%	\$0
100.01.08.00.5202	PENSION	\$8,029	\$8,342	\$8,464	\$6,874	\$6,819	\$6,819	\$4,531	\$6,500	\$6,764	\$6,764	(\$55)	-0.81%	\$0
100.01.08.00.5203	HEALTH	\$12,174	\$9,436	\$10,267	\$10,330	\$11,440	\$11,440	\$6,821	\$10,000	\$11,919	\$11,919	\$479	4.19%	\$0

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year <u>Actual</u>	2018 Prior Year <u>Actual</u>	2019 Prior Year <u>Actual</u>	2020 Prior Year <u>Actual</u>	2021 Adopted <u>Budget</u>	2021 Amended <u>Budget</u>	8/31 YTD <u>Actual</u>	2021 Annual <u>Projection</u>	2022 Department <u>Request</u>	2022 Mayor's <u>Proposal</u>	2022 \$ Change from 2021 <u>Budget</u>	2022 % Change from 2021 <u>Budget</u>	2022 COW <u>Approval</u>
<u>GENERAL GOVERNMENT - COURT (continued):</u>														
100.01.08.00.5204	LIFE	\$273	\$299	\$332	\$282	\$357	\$357	\$195	\$250	\$429	\$429	\$72	20.17%	\$0
100.01.08.00.5229	HEALTH INS. ALLOWANCE	\$5,100	\$5,100	\$5,100	\$2,355	\$1,440	\$1,440	\$960	\$1,440	\$1,440	\$1,440	\$0	0.00%	\$0
100.01.08.00.5301	TRAINING	\$653	\$100	\$255	\$0	\$500	\$500	\$0	\$0	\$500	\$500	\$0	0.00%	\$0
100.01.08.00.5303	CONF., SPEC EVENTS & TUITION	\$2,776	\$1,897	\$2,509	\$1,158	\$1,500	\$1,500	\$1,125	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0
100.01.08.00.5504	COMPUTER CHARGES,POLICE COURT	\$8,174	\$8,542	\$9,813	\$13,418	\$12,750	\$12,750	\$13,050	\$13,050	\$15,000	\$15,000	\$2,250	17.65%	\$0
100.01.08.00.5601	TELEPHONE	\$0	\$0	\$0	\$0	\$275	\$275	\$0	\$0	\$0	\$0	(\$275)	-100.00%	\$0
100.01.08.00.5701	OFFICE SUPPLIES AND EXPENSES	\$301	\$1,348	\$523	\$2,338	\$1,000	\$1,000	\$889	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.08.00.5702	OPERATING SUPPLIES AND EXPEN	\$1,752	\$2,267	\$1,946	\$2,886	\$1,250	\$1,250	\$981	\$1,250	\$1,250	\$1,250	\$0	0.00%	\$0
100.01.08.00.6004	WITNESS FEES, COURT COSTS	\$13	\$69	\$165	\$0	\$150	\$150	\$45	\$150	\$150	\$150	\$0	0.00%	\$0
100.01.08.00.6017	PRISONER HOUSING	<u>\$11,302</u>	<u>\$3,110</u>	<u>\$179</u>	<u>\$332</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$298</u>	<u>\$2,500</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>(\$3,000)</u>	<u>-60.00%</u>	<u>\$0</u>
COURT Total		<u>\$192,442</u>	<u>\$189,344</u>	<u>\$194,232</u>	<u>\$168,255</u>	<u>\$172,244</u>	<u>\$172,244</u>	<u>\$116,894</u>	<u>\$163,340</u>	<u>\$192,658</u>	<u>\$192,658</u>	<u>\$20,415</u>	<u>11.85%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - BUILDING MAINTENANCE:</u>														
100.01.09.00.5101	SALARIES AND WAGES	\$61,930	\$62,780	\$63,099	\$65,291	\$65,448	\$65,448	\$43,202	\$66,315	\$65,838	\$65,838	\$390	0.60%	\$0
100.01.09.00.5102	OVERTIME	\$3,468	\$3,019	\$3,214	\$1,682	\$4,680	\$4,680	\$972	\$2,000	\$2,363	\$2,363	(\$2,317)	-49.51%	\$0
100.01.09.00.5151	CLOTHING ALLOWANCE	\$250	\$250	\$250	\$250	\$250	\$250	\$0	\$250	\$250	\$250	\$0	0.00%	\$0
100.01.09.00.5201	FICA	\$5,064	\$5,092	\$5,139	\$5,141	\$5,531	\$5,531	\$3,391	\$5,245	\$5,383	\$5,383	(\$147)	-2.67%	\$0
100.01.09.00.5202	PENSION	\$4,445	\$4,406	\$4,347	\$4,521	\$4,734	\$4,734	\$2,982	\$4,612	\$4,433	\$4,433	(\$301)	-6.35%	\$0
100.01.09.00.5203	HEALTH INSURANCE	\$9,005	\$11,952	\$9,532	\$11,624	\$11,440	\$11,440	\$6,570	\$9,900	\$10,951	\$10,951	(\$489)	-4.27%	\$0
100.01.09.00.5204	LIFE INSURANCE	\$378	\$382	\$431	\$480	\$576	\$576	\$320	\$480	\$576	\$576	\$0	0.00%	\$0
100.01.09.00.5229	HEALTH INS ALLOWANCE	\$1,920	\$1,920	\$1,920	\$1,600	\$1,920	\$1,920	\$1,280	\$1,920	\$1,920	\$1,920	\$0	0.00%	\$0
100.01.09.00.5302	MILEAGE	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.09.00.5405	MAINTENANCE OF VEHICLES	\$929	\$2,036	\$1,532	\$1,632	\$2,000	\$2,000	\$221	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.09.00.5415	MAINTENANCE OF BLDGS & GROUN	\$11,279	\$18,983	\$21,798	\$35,267	\$23,000	\$23,000	\$18,120	\$25,000	\$30,000	\$30,000	\$7,000	30.43%	\$0
100.01.09.00.5601	TELEPHONE	\$120	\$130	\$240	\$897	\$240	\$240	\$160	\$240	\$480	\$480	\$240	100.00%	\$0
100.01.09.00.5703	HOUSEKEEPING SUPPLIES	\$2,126	\$1,205	\$1,800	\$2,957	\$2,000	\$2,000	\$694	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.09.00.5735	GASOLINE & OIL	\$926	\$1,060	\$936	\$623	\$2,000	\$2,000	\$800	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.09.00.5835	HOUSEKEEPING SERVICE	\$27,750	\$28,140	\$25,481	\$31,139	\$28,500	\$28,500	\$19,232	\$28,500	\$28,500	\$28,500	\$0	0.00%	\$0
100.01.09.00.5910	UTILITIES	\$35,646	\$55,102	\$45,216	\$47,306	\$47,500	\$47,500	\$41,316	\$47,500	\$47,500	\$47,500	\$0	0.00%	\$0
100.01.09.00.5915	SEWER/WATER USAGE/WCA	<u>\$8,055</u>	<u>\$7,692</u>	<u>\$6,178</u>	<u>\$1,525</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$1,168</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
BUILDING MAINTENANCE Total		<u>\$173,293</u>	<u>\$204,181</u>	<u>\$191,114</u>	<u>\$211,935</u>	<u>\$208,818</u>	<u>\$208,818</u>	<u>\$140,425</u>	<u>\$206,962</u>	<u>\$213,194</u>	<u>\$213,194</u>	<u>\$4,376</u>	<u>2.10%</u>	<u>\$0</u>
<u>GENERAL GOVERNMENT - INFORMATION TECHNOLOGY:</u>														
100.01.14.00.5101	SALARIES AND WAGES	\$111,549	\$110,540	\$128,307	\$132,051	\$169,341	\$169,341	\$86,560	\$150,000	\$206,210	\$206,210	\$36,869	21.77%	\$0
100.01.14.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$0	\$500	\$500	\$0	0.00%	\$0
100.01.14.00.5201	FICA	\$8,320	\$8,143	\$9,556	\$9,570	\$13,066	\$13,066	\$6,258	\$11,256	\$15,813	\$15,813	\$2,747	21.02%	\$0
100.01.14.00.5202	PENSION	\$7,583	\$7,398	\$8,398	\$8,911	\$11,464	\$11,464	\$5,841	\$10,125	\$13,436	\$13,436	\$1,972	17.20%	\$0
100.01.14.00.5203	HEALTH INSURANCE	\$29,625	\$30,470	\$27,174	\$40,356	\$44,188	\$44,188	\$24,901	\$40,000	\$57,006	\$42,006	(\$2,182)	-4.94%	\$0
100.01.14.00.5204	LIFE INSURANCE	\$102	\$97	\$120	\$143	\$200	\$200	\$101	\$150	\$263	\$263	\$63	31.35%	\$0
100.01.14.00.5229	HEALTH INS. ALLOWANCE	\$1,800	\$690	\$1,540	\$560	\$960	\$960	\$0	\$0	\$0	\$0	(\$960)	-100.00%	\$0
100.01.14.00.5301	TRAINING	\$1,450	\$6,754	\$449	\$2,967	\$7,000	\$7,000	\$595	\$2,200	\$7,000	\$7,000	\$0	0.00%	\$0
100.01.14.00.5302	GASOLINE/OIL/MILEAGE	\$1,136	\$426	\$515	\$0	\$2,000	\$2,000	\$0	\$200	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.14.00.5303	CONFERENCES & SPECIAL EVENTS	\$750	\$838	\$2,043	\$846	\$3,000	\$3,000	\$759	\$1,000	\$3,000	\$3,000	\$0	0.00%	\$0
100.01.14.00.5305	MEMBERSHIPS & DUES	\$50	\$50	\$50	\$50	\$175	\$175	\$150	\$150	\$375	\$375	\$200	114.29%	\$0
100.01.14.00.5506	COMPUTER CHARGES/CITY HALL	\$1,753	\$4,302	\$279	\$3,592	\$5,000	\$5,000	\$1,582	\$4,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.01.14.00.5507	NETWORK CHARGES	\$66,868	\$80,878	\$73,774	\$114,126	\$127,924	\$127,924	\$109,394	\$140,000	\$123,721	\$123,721	(\$4,203)	-3.29%	\$0
100.01.14.00.5601	TELEPHONE CITY HALL	\$1,865	\$1,920	\$1,760	\$1,400	\$3,000	\$3,000	\$944	\$2,000	\$3,000	\$3,000	\$0	0.00%	\$0
100.01.14.00.5701	OFFICE SUPPLIES	\$879	\$1,229	\$1,471	\$3,224	\$3,000	\$3,000	\$1,283	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0
100.01.14.00.5704	OTHER SUPPLIES AND EXPENSES	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.14.00.5840	PROGRAMMING AND CONSULTING	<u>\$12,584</u>	<u>\$39,713</u>	<u>\$40,033</u>	<u>\$31,313</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$17,978</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
INFORMATION TECHNOLOGY Total		<u>\$246,313</u>	<u>\$293,447</u>	<u>\$295,468</u>	<u>\$349,143</u>	<u>\$430,819</u>	<u>\$430,819</u>	<u>\$256,346</u>	<u>\$404,081</u>	<u>\$480,325</u>	<u>\$465,325</u>	<u>\$34,506</u>	<u>8.01%</u>	<u>\$0</u>
TOTAL GENERAL GOVERNMENT		<u>\$2,225,498</u>	<u>\$2,220,450</u>	<u>\$2,185,785</u>	<u>\$2,374,441</u>	<u>\$2,519,040</u>	<u>\$2,519,040</u>	<u>\$1,770,380</u>	<u>\$2,453,896</u>	<u>\$2,627,459</u>	<u>\$2,568,323</u>	<u>\$49,283</u>	<u>1.96%</u>	27

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC SAFETY - POLICE:</u>														
100.02.20.01.5101	SALARIES & WAGES-POLICE	\$2,850,049	\$3,066,646	\$3,152,751	\$3,226,150	\$3,335,072	\$3,335,072	\$2,102,432	\$3,293,000	\$3,630,358	\$3,514,446	\$179,374	5.38%	\$0
100.02.20.01.5102	OVERTIME - POLICE	\$146,221	\$125,904	\$127,933	\$129,464	\$133,000	\$133,000	\$118,035	\$175,000	\$133,000	\$93,000	(\$40,000)	-30.08%	\$0
100.02.20.01.5115	WATER PATROL	\$3,760	\$1,935	\$6,190	\$7,068	\$7,909	\$7,909	\$2,910	\$7,900	\$7,900	\$7,900	(\$9)	-0.11%	\$0
100.02.20.01.5150	AUTO ALLOWANCE	\$3,700	\$3,710	\$3,896	\$3,842	\$3,700	\$3,700	\$2,428	\$3,700	\$0	\$0	(\$3,700)	-100.00%	\$0
100.02.20.01.5151	UNIFORMS & OFFICERS EQUIPMEN	\$35,565	\$39,127	\$34,364	\$36,710	\$44,000	\$44,000	\$15,409	\$44,000	\$44,000	\$44,000	\$0	0.00%	\$0
100.02.20.01.5201	FICA	\$227,232	\$243,449	\$248,245	\$251,741	\$271,253	\$271,253	\$164,896	\$271,253	\$292,569	\$284,539	\$13,286	4.90%	\$0
100.02.20.01.5202	PENSION	\$343,081	\$373,311	\$369,681	\$403,083	\$421,471	\$421,471	\$268,900	\$421,471	\$458,001	\$445,316	\$23,845	5.66%	\$0
100.02.20.01.5203	HEALTH	\$561,442	\$565,200	\$629,634	\$713,376	\$693,898	\$693,898	\$492,506	\$720,000	\$955,917	\$679,302	(\$14,596)	-2.10%	\$0
100.02.20.01.5204	LIFE	\$3,779	\$4,089	\$4,176	\$4,287	\$4,926	\$4,926	\$2,686	\$4,926	\$4,657	\$4,157	(\$770)	-15.62%	\$0
100.02.20.01.5210	INSURANCE FUND	\$25,126	\$25,580	\$26,699	\$26,617	\$27,110	\$27,110	\$47,027	\$60,000	\$26,448	\$26,448	(\$662)	-2.44%	\$0
100.02.20.01.5226	GUN REIMBURSEMENT	\$250	\$375	\$750	\$500	\$1,000	\$1,000	\$1,125	\$1,625	\$1,000	\$1,000	\$0	0.00%	\$0
100.02.20.01.5227	VEST REIMBURSEMENT	\$10,135	\$3,938	\$7,839	\$2,524	\$11,000	\$11,000	\$4,768	\$11,000	\$11,000	\$11,000	\$0	0.00%	\$0
100.02.20.01.5229	HEALTH INS. ALLOWANCE	\$43,280	\$48,750	\$37,295	\$29,140	\$35,400	\$35,400	\$19,140	\$30,000	\$24,720	\$24,720	(\$10,680)	-30.17%	\$0
100.02.20.01.5301	TRAINING	\$21,235	\$25,181	\$18,296	\$18,201	\$22,000	\$22,000	\$17,555	\$24,000	\$22,000	\$22,000	\$0	0.00%	\$0
100.02.20.01.5302	MILEAGE	\$0	\$0	\$385	\$68	\$200	\$200	\$0	\$0	\$200	\$200	\$0	0.00%	\$0
100.02.20.01.5303	CONFERENCES AND SPECIAL EVEN	\$4,597	\$3,229	\$5,278	\$2,504	\$6,525	\$6,525	\$1,495	\$6,525	\$6,525	\$6,525	\$0	0.00%	\$0
100.02.20.01.5305	DUES AND MEMBERSHIPS	\$6,182	\$6,400	\$7,420	\$7,645	\$9,045	\$9,045	\$8,560	\$9,045	\$10,145	\$10,145	\$1,100	12.16%	\$0
100.02.20.01.5405	MAINT OF VEHICLES & EQUIP	\$14,044	\$24,914	\$21,543	\$25,478	\$28,200	\$28,200	\$7,362	\$28,200	\$28,200	\$28,200	\$0	0.00%	\$0
100.02.20.01.5406	MAINTENANCE OF RADIOS	\$10,622	\$16,892	\$12,439	\$12,897	\$15,000	\$15,000	\$11,925	\$16,000	\$15,000	\$15,000	\$0	0.00%	\$0
100.02.20.01.5410	PRINTER/COPIES	\$0	\$2,259	\$2,794	\$2,496	\$3,000	\$3,000	\$1,770	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0
100.02.20.01.5415	MAINTENANCE OF BLDGS & GROUN	\$8,582	\$18,985	\$13,159	\$16,994	\$15,000	\$15,000	\$9,660	\$15,000	\$18,400	\$18,400	\$3,400	22.67%	\$0
100.02.20.01.5504	COMPUTER CHARGES/POLICE	\$88,746	\$87,371	\$90,924	\$112,175	\$110,800	\$110,800	\$90,662	\$110,800	\$117,917	\$117,917	\$7,117	6.42%	\$0
100.02.20.01.5604	TELEPHONE	\$7,132	\$10,843	\$13,733	\$11,601	\$14,500	\$14,500	\$9,051	\$14,500	\$14,500	\$14,500	\$0	0.00%	\$0
100.02.20.01.5610	TIME SYSTEM - BADGERNET	\$10,413	\$9,768	\$10,648	\$11,555	\$14,300	\$14,300	\$10,426	\$14,300	\$14,300	\$14,300	\$0	0.00%	\$0
100.02.20.01.5701	OFFICE SUPPLIES AND EXPENSES	\$2,521	\$2,956	\$3,180	\$2,321	\$3,200	\$3,200	\$2,542	\$3,200	\$3,200	\$3,200	\$0	0.00%	\$0
100.02.20.01.5704	OTHER SUPPLIES AND EXPENSES	\$6,143	\$4,327	\$2,573	\$4,638	\$4,000	\$4,000	\$43	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$0
100.02.20.01.5720	AMMUNITION	\$11,182	\$7,592	\$12,588	\$12,892	\$13,000	\$13,000	\$6,277	\$13,000	\$2,000	\$2,000	(\$11,000)	-84.62%	\$0
100.02.20.01.5721	SUPPLIES & EXPENSES-ADMIN.	\$3,136	\$3,126	\$5,505	\$4,011	\$4,000	\$4,000	\$2,986	\$4,000	\$5,000	\$5,000	\$1,000	25.00%	\$0
100.02.20.01.5722	SUPPLIES & EXP-FIELD OPERATI	\$10,055	\$11,340	\$13,194	\$18,738	\$16,000	\$16,000	\$10,828	\$16,000	\$16,000	\$16,000	\$0	0.00%	\$0
100.02.20.01.5723	MISC SUPPLIES & EXPENSES	\$2,153	\$2,364	\$3,119	\$2,447	\$2,470	\$2,470	\$1,921	\$2,470	\$2,470	\$2,470	\$0	0.00%	\$0
100.02.20.01.5735	GASOLINE AND OIL	\$45,347	\$53,489	\$58,050	\$42,332	\$57,000	\$57,000	\$28,117	\$57,000	\$57,000	\$57,000	\$0	0.00%	\$0
100.02.20.01.5835	HOUSEKEEPING SERVICE	\$20,736	\$20,736	\$16,889	\$30,000	\$30,000	\$30,000	\$20,000	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$0
100.02.20.01.5845	PERSONNEL MANAGEMENT	\$6,459	\$2,542	\$5,690	\$3,264	\$7,400	\$7,400	\$3,121	\$7,400	\$11,100	\$11,100	\$3,700	50.00%	\$0
100.02.20.01.5910	UTILITIES	\$36,403	\$40,354	\$61,109	\$53,345	\$40,000	\$40,000	\$45,741	\$65,000	\$65,000	\$65,000	\$25,000	62.50%	\$0
100.02.20.01.5915	SEWER/WATER USAGE	\$1,853	\$1,853	\$5,459	\$2,976	\$2,500	\$2,500	\$2,274	\$3,000	\$3,000	\$3,000	\$500	20.00%	\$0
100.02.20.01.6022	POLICE & FIRE COMM EXPENSE	\$0	\$0	\$0	\$0	\$150	\$150	\$174	\$174	\$150	\$150	\$0	0.00%	\$0
100.02.20.01.6023	RANGE EXPENSES	\$1,984	\$1,271	\$713	\$944	\$2,000	\$2,000	\$520	\$2,000	\$4,000	\$4,000	\$2,000	100.00%	\$0
POLICE Total		<u>\$4,573,144</u>	<u>\$4,859,805</u>	<u>\$5,034,139</u>	<u>\$5,234,021</u>	<u>\$5,410,028</u>	<u>\$5,410,028</u>	<u>\$3,535,270</u>	<u>\$5,492,489</u>	<u>\$6,042,676</u>	<u>\$5,588,934</u>	<u>\$178,906</u>	<u>3.31%</u>	<u>\$0</u>
<u>PUBLIC SAFETY - CIVILIAN PERSONNEL:</u>														
100.02.20.10.5101	SALARIES AND WAGES-DISPATCHE	\$414,477	\$410,574	\$441,407	\$490,559	\$520,509	\$520,509	\$337,016	\$517,500	\$533,553	\$533,553	\$13,043	2.51%	\$0
100.02.20.10.5102	OVERTIME - DISPATCHERS	\$7,964	\$8,824	\$9,991	\$9,323	\$7,528	\$7,528	\$3,685	\$7,528	\$7,715	\$7,715	\$188	2.49%	\$0
100.02.20.10.5151	UNIFORMS AND OFFICERS EQUIPM	\$2,756	\$2,914	\$3,030	\$3,576	\$3,800	\$3,800	\$987	\$3,800	\$3,800	\$3,800	\$0	0.00%	\$0
100.02.20.10.5201	FICA	\$30,634	\$29,791	\$31,919	\$34,935	\$41,097	\$41,097	\$23,259	\$40,900	\$41,972	\$41,972	\$874	2.13%	\$0
100.02.20.10.5202	PENSION	\$28,717	\$28,084	\$29,595	\$33,742	\$35,642	\$35,642	\$22,997	\$35,450	\$35,182	\$35,182	(\$460)	-1.29%	\$0
100.02.20.10.5203	HEALTH	\$149,972	\$164,275	\$161,724	\$205,399	\$203,304	\$203,304	\$155,368	\$230,000	\$232,638	\$207,638	\$4,334	2.13%	\$0
100.02.20.10.5204	LIFE	\$335	\$365	\$401	\$484	\$695	\$695	\$336	\$650	\$616	\$616	(\$78)	-11.29%	\$0
100.02.20.10.5229	HEALTH INS. ALLOWANCE	\$7,410	\$7,420	\$7,020	\$7,380	\$7,380	\$7,380	\$3,240	\$4,500	\$5,580	\$5,580	(\$1,800)	-24.39%	\$0
100.02.20.10.5604	TELEPHONE	<u>\$2,170</u>	<u>\$2,167</u>	<u>\$2,054</u>	<u>\$2,560</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$816</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
CIVILIAN PERSONNEL Total		<u>\$644,435</u>	<u>\$654,415</u>	<u>\$687,142</u>	<u>\$787,958</u>	<u>\$822,355</u>	<u>\$822,355</u>	<u>\$547,703</u>	<u>\$842,728</u>	<u>\$863,457</u>	<u>\$838,457</u>	<u>\$16,101</u>	<u>1.96%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC SAFETY - VOLUNTEER FIRE DEPARTMENT:</u>														
100.02.21.00.5422	HYDRANT RENTAL	\$327,818	\$327,818	\$327,818	\$337,653	\$347,783	\$347,783	\$0	\$347,783	\$347,783	\$347,783	\$0	0.00%	\$0
100.02.21.00.5850	TESS CORNERS FIRE DEPT.	\$465,000	\$466,870	\$500,006	\$499,921	\$500,000	\$500,000	\$373,964	\$498,052	\$598,051	\$548,051	\$48,051	9.61%	\$0
100.02.21.00.5851	REVIEW FEES	\$2,847	\$0	\$0	\$0	\$3,000	\$3,000	\$0	\$2,500	\$2,500	\$2,500	(\$500)	-16.67%	\$0
100.02.21.00.5870	VFD ACCOUNT RESERVE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,713</u>	<u>\$1,713</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,713)</u>	<u>-100.00%</u>	<u>\$0</u>
VOLUNTEER FIRE DEPT Total		<u>\$795,665</u>	<u>\$794,688</u>	<u>\$827,824</u>	<u>\$837,574</u>	<u>\$852,496</u>	<u>\$852,496</u>	<u>\$373,964</u>	<u>\$848,335</u>	<u>\$948,334</u>	<u>\$898,334</u>	<u>\$45,838</u>	<u>5.38%</u>	<u>\$0</u>
<u>PUBLIC SAFETY - NON-DEPARTMENTAL:</u>														
100.02.22.00.5425	MAINTENANCE OF SAFETY EQUIP	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.22.00.5820	OTHER CONTRACTURAL SERVICES	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$0	0.00%	\$0
100.02.22.00.5910	UTILITIES	\$443	\$0	\$420	\$500	\$0	\$0	\$31	\$500	\$500	\$500	\$500	#DIV/0!	\$0
100.02.22.00.6023	TRUNKED RADIO OPERATING COST	<u>\$14,710</u>	<u>\$15,304</u>	<u>\$15,590</u>	<u>\$15,902</u>	<u>\$15,902</u>	<u>\$15,902</u>	<u>\$17,170</u>	<u>\$17,170</u>	<u>\$18,256</u>	<u>\$18,256</u>	<u>\$2,354</u>	<u>14.80%</u>	<u>\$0</u>
NON-DEPT PUBLIC SAFETY Total		<u>\$20,353</u>	<u>\$20,504</u>	<u>\$21,212</u>	<u>\$21,602</u>	<u>\$21,102</u>	<u>\$21,102</u>	<u>\$22,401</u>	<u>\$22,870</u>	<u>\$23,956</u>	<u>\$23,956</u>	<u>\$2,854</u>	<u>13.52%</u>	<u>\$0</u>
<u>PUBLIC SAFETY - PW&D BUILDING INSPECTION:</u>														
100.02.25.00.5101	SALARIES AND WAGES	\$18,826	\$23,127	\$23,297	\$24,091	\$24,505	\$24,505	\$16,054	\$24,575	\$25,019	\$25,019	\$514	2.10%	\$0
100.02.25.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$248	\$133	\$885	\$1,584	\$1,584	\$1,769	\$2,000	\$1,624	\$1,624	\$39	2.49%	\$0
100.02.25.00.5201	FICA	\$1,362	\$1,524	\$1,515	\$1,610	\$1,996	\$1,996	\$1,193	\$2,035	\$2,038	\$2,038	\$42	2.11%	\$0
100.02.25.00.5202	PENSION	\$1,280	\$1,572	\$1,536	\$1,686	\$1,761	\$1,761	\$1,203	\$1,795	\$1,731	\$1,731	(\$30)	-1.70%	\$0
100.02.25.00.5203	HEALTH	\$9,679	\$14,761	\$17,227	\$13,762	\$16,489	\$16,489	\$10,032	\$15,000	\$17,205	\$17,205	\$716	4.34%	\$0
100.02.25.00.5204	LIFE	\$17	\$26	\$27	\$35	\$33	\$33	\$28	\$42	\$51	\$51	\$18	53.15%	\$0
100.02.25.00.5506	COMPUTER CHARGES/CITY HALL	\$7,800	\$8,880	\$6,837	\$9,179	\$10,700	\$10,700	\$9,700	\$10,700	\$6,000	\$6,000	(\$4,700)	-43.93%	\$0
100.02.25.00.5704	OTHER SUPPLIES AND EXPENSES	\$7,140	\$2,198	\$4,932	\$6,445	\$5,500	\$5,500	\$2,417	\$5,500	\$5,500	\$5,500	\$0	0.00%	\$0
100.02.25.00.5735	GASOLINE, OIL, GREASE, TIRES	\$375	\$591	\$190	\$0	\$700	\$700	\$0	\$400	\$700	\$700	\$0	0.00%	\$0
100.02.25.00.5751	BUILDING SEALS	\$1,655	\$2,488	\$1,989	\$1,989	\$2,750	\$2,750	\$996	\$2,750	\$2,750	\$2,750	\$0	0.00%	\$0
100.02.25.00.5752	HOUSE NUMBERS	\$1,541	\$1,377	\$1,987	\$1,870	\$2,000	\$2,000	\$709	\$2,000	\$2,500	\$2,500	\$500	25.00%	\$0
100.02.25.00.5820	CONTRACTED SERVICES	<u>\$311,393</u>	<u>\$217,977</u>	<u>\$249,102</u>	<u>\$201,615</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$124,271</u>	<u>\$250,000</u>	<u>\$240,000</u>	<u>\$240,000</u>	<u>(\$10,000)</u>	<u>-4.00%</u>	<u>\$0</u>
CDD-BUILDING INSPECTION Total		<u>\$361,068</u>	<u>\$274,768</u>	<u>\$308,772</u>	<u>\$263,166</u>	<u>\$318,018</u>	<u>\$318,018</u>	<u>\$168,371</u>	<u>\$316,797</u>	<u>\$305,117</u>	<u>\$305,117</u>	<u>(\$12,901)</u>	<u>-4.06%</u>	<u>\$0</u>
TOTAL PUBLIC SAFETY		<u>\$6,394,665</u>	<u>\$6,604,180</u>	<u>\$6,879,090</u>	<u>\$7,144,322</u>	<u>\$7,424,000</u>	<u>\$7,424,000</u>	<u>\$4,647,709</u>	<u>\$7,523,219</u>	<u>\$8,183,540</u>	<u>\$7,654,798</u>	<u>\$230,799</u>	<u>3.11%</u>	<u>\$0</u>
<u>HEALTH & HUMAN SERVICES - NON-DEPARTMENTAL:</u>														
100.03.06.00.6041	ANIMAL WARDEN	\$3,581	\$3,581	\$3,581	\$3,581	\$3,600	\$3,600	\$3,581	\$3,600	\$3,600	\$3,600	\$0	0.00%	\$0
100.03.22.00.5704	BLOOD DRIVE	<u>\$153</u>	<u>\$190</u>	<u>\$224</u>	<u>\$110</u>	<u>\$250</u>	<u>\$250</u>	<u>\$161</u>	<u>\$250</u>	<u>\$200</u>	<u>\$200</u>	<u>(\$50)</u>	<u>-20.00%</u>	<u>\$0</u>
TOTAL HEALTH & HUMAN SERVICES		<u>\$3,734</u>	<u>\$3,771</u>	<u>\$3,805</u>	<u>\$3,691</u>	<u>\$3,850</u>	<u>\$3,850</u>	<u>\$3,742</u>	<u>\$3,850</u>	<u>\$3,800</u>	<u>\$3,800</u>	<u>(\$50)</u>	<u>-1.30%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

		2017	2018	2019	2020	2021	2021	8/31	2021	2022	2022	2022	2022	
ACCOUNT		Prior Year	Prior Year	Prior Year	Prior Year	Adopted	Amended		Annual	Department	Mayor's	\$ Change	% Change	2022
NUMBER	ACCOUNT TITLE	Actual	Actual	Actual	Actual	Budget	Budget	Actual	Projection	Request	Proposal	from 2021	from 2021	COW
												Budget	Budget	Approval
<u>PUBLIC WORKS - ENGINEERING DIVISION:</u>														
100.04.19.00.5101	SALARIES & WAGES	\$100,713	\$106,737	\$109,084	\$53,815	\$55,950	\$55,950	\$36,635	\$56,075	\$57,095	\$57,095	\$1,145	2.05%	\$0
100.04.19.00.5201	FICA	\$7,503	\$7,742	\$7,877	\$3,720	\$4,280	\$4,280	\$2,567	\$4,290	\$4,368	\$4,368	\$88	2.05%	\$0
100.04.19.00.5202	PENSION	\$6,130	\$7,155	\$7,148	\$3,633	\$3,695	\$3,695	\$2,473	\$3,785	\$3,711	\$3,711	\$16	0.44%	\$0
100.04.19.00.5203	HEALTH INSURANCE	\$22,751	\$30,701	\$37,095	\$30,942	\$24,733	\$24,733	\$15,263	\$22,830	\$25,807	\$25,807	\$1,074	4.34%	\$0
100.04.19.00.5204	LIFE	\$284	\$379	\$389	\$83	\$128	\$128	\$61	\$95	\$112	\$112	(\$16)	-12.64%	\$0
100.04.19.00.5225	CLOTHING ALLOWANCE	\$516	\$464	\$447	\$431	\$250	\$250	\$122	\$250	\$250	\$250	\$0	0.00%	\$0
100.04.19.00.5229	HEALTH ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.19.00.5302	MILEAGE	\$67	\$268	\$142	\$62	\$500	\$500	\$0	\$100	\$500	\$500	\$0	0.00%	\$0
100.04.19.00.5303	CONFERENCES, SPEC. EVENTS &	\$192	\$1,325	\$1,038	\$1,399	\$2,800	\$2,800	\$145	\$1,000	\$2,800	\$2,800	\$0	0.00%	\$0
100.04.19.00.5305	DUES AND MEMBERSHIPS	\$346	\$632	\$736	\$587	\$750	\$750	\$295	\$750	\$750	\$750	\$0	0.00%	\$0
100.04.19.00.5405	MAINTENANCE OF VEHICLES	\$0	\$0	\$0	\$0	\$250	\$250	\$170	\$150	\$250	\$250	\$0	0.00%	\$0
100.04.19.00.5506	COMPUTER CHARGES	\$3,769	\$3,855	\$5,861	\$4,528	\$8,000	\$8,000	\$4,300	\$8,000	\$9,500	\$9,500	\$1,500	18.75%	\$0
100.04.19.00.5601	TELEPHONE	\$995	\$1,470	\$1,420	\$1,000	\$840	\$840	\$640	\$840	\$480	\$480	(\$360)	-42.86%	\$0
100.04.19.00.5701	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$35	\$1,300	\$1,300	\$1,300	\$0	0.00%	\$0
100.04.19.00.5704	OTHER SUPPLIES AND EXPENSES	\$353	\$1,050	\$63	\$1,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.19.00.5715	SUPPLIES EXPENSE - SURVEY WORK	\$108	\$22	\$0	\$0	\$400	\$400	\$0	\$0	\$0	\$0	(\$400)	-100.00%	\$0
100.04.19.00.5815	ENGINEERING SERVICE FEES	<u>\$46,816</u>	<u>\$69,706</u>	<u>\$57,945</u>	<u>\$68,463</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$17,694</u>	<u>\$42,500</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW-ENGINEERING DIVISION Total		<u>\$190,544</u>	<u>\$231,505</u>	<u>\$229,245</u>	<u>\$169,996</u>	<u>\$153,877</u>	<u>\$153,877</u>	<u>\$80,398</u>	<u>\$141,965</u>	<u>\$156,923</u>	<u>\$156,923</u>	<u>\$3,046</u>	<u>1.98%</u>	<u>\$0</u>
<u>PUBLIC WORKS - ADMINISTRATION DIVISION:</u>														
100.04.51.01.5101	SALARIES AND WAGES	\$157,136	\$268,464	\$178,452	\$335,822	\$194,069	\$194,069	\$201,182	\$305,900	\$183,680	\$183,680	(\$10,389)	-5.35%	\$0
100.04.51.01.5102	OVERTIME - ADMIN	\$2	\$185	\$0	\$30	\$0	\$0	\$31	\$50	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5120	GENERAL CITY & PARKS	\$217,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5123	GENERAL CITY - ELECTIONS	\$2,886	\$5,289	\$1,582	\$13,013	\$7,268	\$7,268	\$229	\$500	\$8,805	\$8,805	\$1,537	21.15%	\$0
100.04.51.01.5124	BML BOAT LAUNCH	\$3,111	\$1,274	\$977	\$2,422	\$2,384	\$2,384	\$1,878	\$2,400	\$2,661	\$2,661	\$277	11.62%	\$0
100.04.51.01.5125	BML PARKING LOT	\$2,577	\$511	\$1,354	\$678	\$9,240	\$9,240	\$0	\$1,000	\$6,522	\$6,522	(\$2,718)	-29.42%	\$0
100.04.51.01.5150	AUTO ALLOWANCE	\$769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5201	FICA	\$30,606	\$22,526	\$24,148	\$27,775	\$18,511	\$18,511	\$16,072	\$23,500	\$17,889	\$17,889	(\$622)	-3.36%	\$0
100.04.51.01.5202	PENSION	\$24,425	\$19,714	\$21,362	\$23,802	\$13,278	\$13,278	\$13,724	\$18,000	\$11,850	\$11,850	(\$1,428)	-10.75%	\$0
100.04.51.01.5203	HEALTH	\$111,071	\$77,382	\$48,259	\$86,692	\$51,898	\$51,898	\$46,613	\$52,000	\$74,068	\$59,068	\$7,170	13.82%	\$0
100.04.51.01.5204	LIFE	\$1,756	\$1,136	\$1,169	\$911	\$629	\$629	\$627	\$650	\$1,069	\$1,069	\$440	69.95%	\$0
100.04.51.01.5225	CLOTHING/UNIFORM ALLOW	\$15,815	\$11,479	\$9,888	\$9,473	\$10,750	\$10,750	\$719	\$10,750	\$11,000	\$11,000	\$250	2.33%	\$0
100.04.51.01.5227	DRUG/AUDIO TESTING	\$757	\$549	\$484	\$417	\$500	\$500	\$554	\$600	\$500	\$500	\$0	0.00%	\$0
100.04.51.01.5228	SAFETY GLASSES/CDL LINCENSE	\$1,710	\$2,194	\$2,371	\$1,495	\$2,000	\$2,000	\$1,650	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.04.51.01.5229	HEALTH INS. ALLOWANCE	\$17,145	\$20,165	\$22,877	\$20,770	\$23,908	\$23,908	\$16,130	\$24,000	\$26,820	\$26,820	\$2,912	12.18%	\$0
100.04.51.01.5303	CONFERENCES & SPECIAL EVENTS	\$425	\$1,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5506	COMPUTER CHARGES/CITY HALL	\$9,593	\$4,496	\$3,320	\$8,111	\$12,900	\$12,900	\$9,820	\$12,900	\$8,900	\$8,900	(\$4,000)	-31.01%	\$0
100.04.51.01.5605	TELEPHONE/PUBLIC WORKS	\$620	\$1,180	\$1,655	\$4,380	\$5,880	\$5,880	\$2,330	\$5,880	\$5,768	\$5,768	(\$112)	-1.90%	\$0
100.04.51.01.5701	OFFICE SUPPLIES AND EXPENSES	\$1,042	\$1,614	\$1,313	\$764	\$1,250	\$1,250	\$1,363	\$1,250	\$1,250	\$1,250	\$0	0.00%	\$0
100.04.51.01.5820	CONTRACTED SERVICES	\$54,824	\$0	\$255	\$0	\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%	\$0
100.04.51.01.6001	NOTICES AND PUBLICATIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
DPW - ADMINISTRATION Total		<u>\$654,166</u>	<u>\$439,437</u>	<u>\$319,467</u>	<u>\$536,556</u>	<u>\$374,466</u>	<u>\$374,466</u>	<u>\$312,921</u>	<u>\$481,380</u>	<u>\$382,782</u>	<u>\$367,782</u>	<u>(\$6,683)</u>	<u>-1.78%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC WORKS - ROAD MAINTENANCE DIVISION:</u>														
100.04.51.02.5101	SALARIES AND WAGES	\$271,859	\$286,128	\$263,304	\$303,512	\$295,039	\$295,039	\$175,151	\$285,000	\$324,796	\$324,796	\$29,757	10.09%	\$0
100.04.51.02.5102	OVERTIME - ROAD MAINT	\$579	\$1,908	\$5,892	\$1,162	\$2,161	\$2,161	\$700	\$1,500	\$2,289	\$2,289	\$128	5.92%	\$0
100.04.51.02.5201	FICA	\$20,171	\$21,428	\$20,084	\$22,555	\$22,736	\$22,736	\$13,097	\$22,185	\$25,022	\$25,022	\$2,286	10.05%	\$0
100.04.51.02.5202	PENSION	\$16,328	\$18,981	\$16,661	\$19,733	\$18,804	\$18,804	\$11,164	\$19,575	\$19,959	\$19,959	\$1,155	6.14%	\$0
100.04.51.02.5203	HEALTH	\$62,815	\$61,157	\$56,737	\$73,853	\$67,926	\$67,926	\$36,667	\$60,000	\$90,513	\$65,513	(\$2,413)	-3.55%	\$0
100.04.51.02.5204	LIFE	\$783	\$800	\$840	\$850	\$884	\$884	\$438	\$650	\$1,151	\$1,151	\$267	30.20%	\$0
100.04.51.02.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$250	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.02.5740	ROAD OILS AND ASPHALT	\$107,812	\$66,440	\$77,475	\$105,145	\$85,000	\$85,000	\$29,688	\$85,000	\$85,000	\$85,000	\$0	0.00%	\$0
100.04.51.02.5741	SAND, STONE AND GRAVEL	\$15,525	\$46,554	\$44,824	\$56,628	\$35,000	\$35,000	\$24,106	\$35,000	\$35,000	\$35,000	\$0	0.00%	\$0
100.04.51.02.5742	OTHER ROAD MATERIALS	\$33,606	\$20,918	\$24,054	\$31,847	\$30,000	\$30,000	\$36,119	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$0
100.04.51.02.6025	HAZARDOUS WASTE REMOVAL	<u>\$3,013</u>	<u>\$2,188</u>	<u>\$2,063</u>	<u>\$1,531</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - ROAD MAINT Total		<u>\$532,491</u>	<u>\$526,502</u>	<u>\$511,934</u>	<u>\$616,815</u>	<u>\$561,050</u>	<u>\$561,050</u>	<u>\$327,380</u>	<u>\$542,660</u>	<u>\$617,230</u>	<u>\$592,230</u>	<u>\$31,180</u>	<u>5.56%</u>	<u>\$0</u>
<u>PUBLIC WORKS - STREET SIGNS DIVISION:</u>														
100.04.51.03.5101	SALARIES AND WAGES	\$10,243	\$3,317	\$3,098	\$14,198	\$13,953	\$13,953	\$6,354	\$8,000	\$13,261	\$13,261	(\$692)	-4.96%	\$0
100.04.51.03.5102	OVERTIME - STREET SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.03.5201	FICA	\$759	\$245	\$231	\$1,061	\$1,067	\$1,067	\$471	\$615	\$1,014	\$1,014	(\$53)	-4.97%	\$0
100.04.51.03.5202	PENSION	\$642	\$222	\$196	\$950	\$882	\$882	\$421	\$540	\$809	\$809	(\$73)	-8.28%	\$0
100.04.51.03.5203	HEALTH	\$2,215	\$607	\$341	\$1,819	\$3,449	\$3,449	\$1,062	\$2,000	\$3,695	\$3,695	\$246	7.13%	\$0
100.04.51.03.5204	LIFE	\$26	\$3	\$16	\$30	\$42	\$42	\$15	\$30	\$47	\$47	\$5	11.90%	\$0
100.04.51.03.5704	OTHER SUPPLIES AND EXPENSES	\$863	\$661	\$738	\$983	\$1,000	\$1,000	\$644	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.04.51.03.5743	SIGNS, POSTS AND GUIDE BOARD	<u>\$22,307</u>	<u>\$27,460</u>	<u>\$23,946</u>	<u>\$26,932</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$16,898</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - STREET SIGNS Total		<u>\$37,055</u>	<u>\$32,516</u>	<u>\$28,566</u>	<u>\$45,972</u>	<u>\$55,393</u>	<u>\$55,393</u>	<u>\$25,865</u>	<u>\$47,185</u>	<u>\$54,826</u>	<u>\$54,826</u>	<u>(\$567)</u>	<u>-1.02%</u>	<u>\$0</u>
<u>PUBLIC WORKS - STORM WATER DIVISION:</u>														
100.04.51.04.5101	SALARIES AND WAGES	\$117,055	\$100,736	\$122,096	\$105,293	\$129,874	\$129,874	\$106,553	\$130,000	\$129,069	\$129,069	(\$805)	-0.62%	\$0
100.04.51.04.5102	OVERTIME - STORM WATER	\$1,262	\$211	\$1,281	\$1,275	\$553	\$553	\$0	\$600	\$707	\$707	\$154	27.85%	\$0
100.04.51.04.5201	FICA	\$8,785	\$7,388	\$9,160	\$7,903	\$9,978	\$9,978	\$7,851	\$10,000	\$9,928	\$9,928	(\$50)	-0.50%	\$0
100.04.51.04.5202	PENSION	\$7,959	\$6,700	\$8,108	\$7,026	\$8,250	\$8,250	\$7,149	\$9,000	\$7,828	\$7,828	(\$422)	-5.12%	\$0
100.04.51.04.5203	HEALTH	\$16,849	\$24,326	\$24,538	\$12,395	\$27,102	\$27,102	\$20,830	\$26,500	\$41,542	\$26,542	(\$560)	-2.07%	\$0
100.04.51.04.5204	LIFE	\$249	\$347	\$404	\$337	\$389	\$389	\$258	\$350	\$528	\$528	\$139	35.73%	\$0
100.04.51.04.5744	OTHER MATERIALS	\$10,441	\$23,077	\$13,783	\$26,995	\$30,000	\$30,000	\$30,304	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$0
100.04.51.04.5745	CULVERT PIPE/DRAIN TILE/EQUIP	\$31,586	\$43,430	\$40,896	\$70,836	\$40,000	\$40,000	\$35,933	\$40,000	\$40,000	\$40,000	\$0	0.00%	\$0
100.04.51.04.6026	STORM WATER LOCATION EXPENSE	<u>\$22,567</u>	<u>\$14,306</u>	<u>\$13,242</u>	<u>\$11,611</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$8,302</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - STORM WATER Total		<u>\$216,753</u>	<u>\$220,520</u>	<u>\$233,509</u>	<u>\$243,669</u>	<u>\$261,146</u>	<u>\$261,146</u>	<u>\$217,180</u>	<u>\$261,450</u>	<u>\$274,602</u>	<u>\$259,602</u>	<u>(\$1,544)</u>	<u>-0.59%</u>	<u>\$0</u>
<u>PUBLIC WORKS - SNOW & ICE CONTROL DIVISION:</u>														
100.04.51.05.5101	SALARIES AND WAGES	\$64,413	\$96,140	\$119,404	\$54,667	\$147,862	\$147,862	\$83,149	\$145,000	\$132,577	\$132,577	(\$15,285)	-10.34%	\$0
100.04.51.05.5102	OVERTIME - SNOW & ICE	\$21,116	\$57,173	\$69,487	\$47,794	\$44,788	\$44,788	\$50,937	\$70,000	\$44,568	\$44,568	(\$220)	-0.49%	\$0
100.04.51.05.5201	FICA	\$6,342	\$10,889	\$12,330	\$7,647	\$14,738	\$14,738	\$10,013	\$16,500	\$13,552	\$13,552	(\$1,186)	-8.05%	\$0
100.04.51.05.5202	PENSION	\$5,763	\$9,700	\$10,807	\$6,829	\$12,374	\$12,374	\$9,051	\$14,550	\$11,073	\$11,073	(\$1,301)	-10.51%	\$0
100.04.51.05.5203	HEALTH	\$16,145	\$31,438	\$29,257	\$13,374	\$36,548	\$36,548	\$20,311	\$40,000	\$31,372	\$31,372	(\$5,176)	-14.16%	\$0
100.04.51.05.5204	LIFE	\$231	\$425	\$351	\$237	\$443	\$443	\$342	\$590	\$399	\$399	(\$44)	-9.93%	\$0
100.04.51.05.5704	OTHER SUPPLIES AND EXPENSES	\$847	\$1,093	\$1,821	\$2,135	\$2,000	\$2,000	\$1,064	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.04.51.05.5746	SNOW FENCE AND POSTS	\$953	\$1,214	\$975	\$187	\$4,000	\$4,000	\$2,540	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$0
100.04.51.05.5747	SAND AND SALT	<u>\$154,612</u>	<u>\$231,644</u>	<u>\$276,635</u>	<u>\$226,589</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$249,096</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - SNOW & ICE CONTROL Total		<u>\$270,422</u>	<u>\$439,716</u>	<u>\$521,066</u>	<u>\$359,460</u>	<u>\$562,753</u>	<u>\$562,753</u>	<u>\$426,504</u>	<u>\$592,640</u>	<u>\$539,541</u>	<u>\$539,541</u>	<u>(\$23,212)</u>	<u>-4.12%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC WORKS - UTILITY & STREET LIGHTING DIVISION:</u>														
100.04.51.06.5910	UTILITIES	\$102,629	\$91,619	\$86,812	\$78,922	\$90,000	\$90,000	\$37,717	\$90,000	\$90,000	\$90,000	\$0	0.00%	\$0
100.04.51.06.5916	STREET LIGHT MAINTENANCE	<u>\$5,873</u>	<u>\$12,844</u>	<u>\$3,832</u>	<u>\$5,913</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$778</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - UTILITY & STREET LIGHTING Total		<u>\$108,502</u>	<u>\$104,462</u>	<u>\$90,644</u>	<u>\$84,835</u>	<u>\$97,500</u>	<u>\$97,500</u>	<u>\$38,495</u>	<u>\$97,500</u>	<u>\$97,500</u>	<u>\$97,500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<u>PUBLIC WORKS - MACHINERY & EQUIPMENT DIVISION:</u>														
100.04.51.07.5101	SALARIES AND WAGES	\$95,888	\$93,488	\$97,140	\$63,614	\$116,669	\$116,669	\$48,307	\$85,000	\$106,019	\$106,019	(\$10,650)	-9.13%	\$0
100.04.51.07.5102	OVERTIME - MACHINERY & EQUIP	\$891	\$3,480	\$4,915	\$430	\$2,316	\$2,316	\$3,567	\$4,000	\$2,254	\$2,254	(\$62)	-2.68%	\$0
100.04.51.07.5105	WAGES - PD MAINTENANCE	\$0	\$0	\$0	\$858	\$0	\$0	\$2,439	\$4,000	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.07.5201	FICA	\$7,076	\$7,093	\$7,488	\$4,754	\$9,102	\$9,102	\$3,970	\$6,850	\$8,283	\$8,283	(\$819)	-9.00%	\$0
100.04.51.07.5202	PENSION	\$6,579	\$6,494	\$6,676	\$4,351	\$7,534	\$7,534	\$3,659	\$5,850	\$6,613	\$6,613	(\$921)	-12.22%	\$0
100.04.51.07.5203	HEALTH	\$35,286	\$37,100	\$38,208	\$24,684	\$28,838	\$28,838	\$19,919	\$30,000	\$29,545	\$29,545	\$707	2.45%	\$0
100.04.51.07.5204	LIFE	\$142	\$130	\$189	\$169	\$350	\$350	\$150	\$250	\$376	\$376	\$26	7.43%	\$0
100.04.51.07.5405	MAINT OF VEHICLES & EQUIPMEN	\$94,497	\$112,489	\$87,645	\$94,686	\$110,000	\$110,000	\$86,406	\$110,000	\$120,000	\$120,000	\$10,000	9.09%	\$0
100.04.51.07.5410	RENTAL OF EQUIPMENT	\$8,948	\$9,752	\$8,371	\$7,750	\$8,000	\$8,000	\$423	\$8,000	\$8,000	\$8,000	\$0	0.00%	\$0
100.04.51.07.5704	OTHER SUPPLIES AND EXPENSES	\$12,486	\$10,517	\$16,646	\$16,835	\$7,500	\$7,500	\$10,647	\$7,500	\$7,500	\$7,500	\$0	0.00%	\$0
100.04.51.07.5735	AUTO EXP - OIL & TIRE	\$18,141	\$14,747	\$17,050	\$13,398	\$13,000	\$13,000	\$13,457	\$13,000	\$13,000	\$13,000	\$0	0.00%	\$0
100.04.51.07.5736	GAS BOY FUEL	\$73,317	\$77,001	\$95,356	\$57,441	\$95,000	\$95,000	\$68,982	\$95,000	\$95,000	\$95,000	\$0	0.00%	\$0
100.04.51.07.6109	UNDERGROUND STORAGE TANK INS	<u>\$1,415</u>	<u>\$1,455</u>	<u>\$1,495</u>	<u>\$1,545</u>	<u>\$1,550</u>	<u>\$1,550</u>	<u>\$1,614</u>	<u>\$1,550</u>	<u>\$1,550</u>	<u>\$1,550</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - MACHINERY & EQUIPMENT Total		<u>\$354,665</u>	<u>\$373,746</u>	<u>\$381,180</u>	<u>\$290,515</u>	<u>\$399,859</u>	<u>\$399,859</u>	<u>\$263,539</u>	<u>\$371,000</u>	<u>\$398,140</u>	<u>\$398,140</u>	<u>(\$1,719)</u>	<u>-0.43%</u>	<u>\$0</u>
<u>PUBLIC WORKS - BUILDING MAINTENANCE DIVISION:</u>														
100.04.51.08.5101	SALARIES AND WAGES	\$18,621	\$25,364	\$25,932	\$68,445	\$25,004	\$25,004	\$34,051	\$50,000	\$37,465	\$37,465	\$12,461	49.84%	\$0
100.04.51.08.5102	OVERTIME - BUILDING MAINT	\$0	\$0	\$0	\$11	\$0	\$0	\$18	\$50	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.08.5201	FICA	\$1,377	\$1,885	\$1,953	\$4,984	\$1,913	\$1,913	\$2,469	\$3,825	\$2,866	\$2,866	\$953	49.82%	\$0
100.04.51.08.5202	PENSION	\$1,145	\$1,608	\$1,594	\$4,412	\$1,581	\$1,581	\$2,276	\$3,375	\$2,285	\$2,285	\$704	44.53%	\$0
100.04.51.08.5203	HEALTH	\$4,345	\$3,660	\$2,596	\$21,410	\$6,180	\$6,180	\$12,250	\$18,000	\$10,441	\$10,441	\$4,261	68.95%	\$0
100.04.51.08.5204	LIFE	\$51	\$54	\$67	\$107	\$75	\$75	\$54	\$80	\$133	\$133	\$58	77.33%	\$0
100.04.51.08.5415	MAINT OF BLDGS & GROUNDS	\$44,555	\$28,101	\$25,491	\$30,240	\$30,000	\$30,000	\$46,302	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$0
100.04.51.08.5605	TELEPHONE	\$340	\$480	\$600	\$960	\$480	\$480	\$640	\$480	\$480	\$480	\$0	0.00%	\$0
100.04.51.08.5704	OTHER SUPPLIES AND EXPENSES	\$128	\$1,781	\$1,320	\$1,510	\$1,500	\$1,500	\$1,431	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0
100.04.51.08.5910	UTILITIES	\$34,382	\$22,447	\$26,025	\$23,010	\$28,000	\$28,000	\$35,555	\$28,000	\$28,000	\$28,000	\$0	0.00%	\$0
100.04.51.08.5915	UTILITY-SEWER/WATER USAGE	<u>\$10,855</u>	<u>\$9,675</u>	<u>\$7,898</u>	<u>\$2,155</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$1,696</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - BUILDING MAINTENANCE Total		<u>\$115,799</u>	<u>\$95,054</u>	<u>\$93,476</u>	<u>\$157,244</u>	<u>\$106,733</u>	<u>\$106,733</u>	<u>\$136,742</u>	<u>\$147,310</u>	<u>\$125,170</u>	<u>\$125,170</u>	<u>\$18,437</u>	<u>17.27%</u>	<u>\$0</u>
<u>PUBLIC WORKS - BRIDGES & DAMS DIVISION:</u>														
100.04.51.09.5101	SALARIES AND WAGES	\$6,313	\$430	\$1,067	\$313	\$2,230	\$2,230	\$270	\$500	\$2,019	\$2,019	(\$211)	-9.46%	\$0
100.04.51.09.5102	OVERTIME - BRIDGES & DAMS	\$531	\$0	\$0	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.09.5201	FICA	\$505	\$33	\$79	\$40	\$171	\$171	\$21	\$40	\$154	\$154	(\$17)	-9.94%	\$0
100.04.51.09.5202	PENSION	\$450	\$30	\$63	\$16	\$141	\$141	\$14	\$40	\$123	\$123	(\$18)	-12.77%	\$0
100.04.51.09.5203	HEALTH	\$1,131	\$0	\$0	\$60	\$551	\$551	\$0	\$100	\$563	\$563	\$12	2.18%	\$0
100.04.51.09.5204	LIFE	\$4	\$0	\$3	\$0	\$7	\$7	\$0	\$10	\$7	\$7	\$0	0.00%	\$0
100.04.51.09.5744	INSPECTIONS/OTHER MATERIALS	<u>\$2,909</u>	<u>\$6,587</u>	<u>\$3,871</u>	<u>\$7,165</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$315</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - BRIDGES & DAMS Total		<u>\$11,842</u>	<u>\$7,080</u>	<u>\$5,083</u>	<u>\$7,806</u>	<u>\$7,100</u>	<u>\$7,100</u>	<u>\$620</u>	<u>\$4,690</u>	<u>\$6,866</u>	<u>\$6,866</u>	<u>(\$234)</u>	<u>-3.30%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PUBLIC WORKS - WEED CUTTING DIVISION:</u>														
100.04.51.10.5101	SALARIES AND WAGES	\$28,240	\$28,447	\$28,778	\$23,765	\$34,981	\$34,981	\$26,208	\$34,500	\$34,914	\$34,914	(\$67)	-0.19%	\$0
100.04.51.10.5201	FICA	\$2,126	\$2,141	\$2,166	\$1,774	\$2,676	\$2,676	\$1,963	\$2,650	\$2,671	\$2,671	(\$5)	-0.19%	\$0
100.04.51.10.5202	PENSION	\$1,823	\$1,522	\$1,490	\$1,555	\$2,212	\$2,212	\$1,277	\$2,500	\$2,130	\$2,130	(\$82)	-3.71%	\$0
100.04.51.10.5203	HEALTH	\$4,269	\$3,960	\$3,994	\$4,529	\$8,647	\$8,647	\$3,095	\$4,000	\$9,730	\$9,730	\$1,083	12.52%	\$0
100.04.51.10.5204	LIFE	\$153	\$148	\$147	\$168	\$105	\$105	\$112	\$150	\$124	\$124	\$19	18.10%	\$0
100.04.51.10.5704	OTHER SUPPLIES AND EXPENSES	<u>\$237</u>	<u>\$0</u>	<u>\$678</u>	<u>\$217</u>	<u>\$500</u>	<u>\$500</u>	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - WEED CUTTING Total		<u>\$36,848</u>	<u>\$36,217</u>	<u>\$37,253</u>	<u>\$32,007</u>	<u>\$49,121</u>	<u>\$49,121</u>	<u>\$32,656</u>	<u>\$44,300</u>	<u>\$50,069</u>	<u>\$50,069</u>	<u>\$948</u>	<u>1.93%</u>	<u>\$0</u>
<u>PUBLIC WORKS - PARKS DIVISION:</u>														
100.04.51.11.5101	SALARIES AND WAGES	\$0	\$144,457	\$183,741	\$131,732	\$188,139	\$188,139	\$133,257	\$190,000	\$191,768	\$191,768	\$3,629	1.93%	\$0
100.04.51.11.5102	OVERTIME - PARKS	\$0	\$1,394	\$33	\$506	\$0	\$0	\$758	\$1,000	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.11.5201	FICA	\$0	\$10,980	\$6,927	\$9,946	\$14,393	\$14,393	\$10,096	\$14,615	\$14,670	\$14,670	\$277	1.92%	\$0
100.04.51.11.5202	PENSION	\$0	\$6,589	\$4,888	\$6,011	\$11,898	\$11,898	\$6,883	\$12,900	\$12,097	\$12,097	\$199	1.67%	\$0
100.04.51.11.5203	HEALTH	\$0	\$12,686	\$44,250	\$18,455	\$36,503	\$36,503	\$15,298	\$36,000	\$48,480	\$38,480	\$1,977	5.42%	\$0
100.04.51.11.5204	LIFE	\$0	\$287	\$113	\$149	\$564	\$564	\$273	\$450	\$325	\$325	(\$239)	-42.38%	\$0
100.04.51.11.5405	MAINT OF VEHICLES & EQUIP	\$0	\$10,060	\$16,339	\$20,729	\$15,000	\$15,000	\$6,933	\$15,000	\$15,000	\$15,000	\$0	0.00%	\$0
100.04.51.11.5410	RENTALS & LEASES	\$0	\$117	\$105	\$0	\$500	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0
100.04.51.11.5415	MAINT OF PAVILLIONS & GROUNDS	\$0	\$25,274	\$26,054	\$30,197	\$30,000	\$30,000	\$31,174	\$35,000	\$35,000	\$35,000	\$5,000	16.67%	\$0
100.04.51.11.5702	OPERATING SUPPLIES & EXPENSE	\$0	\$8,732	\$2,389	\$3,279	\$9,350	\$9,350	\$6,002	\$9,350	\$9,350	\$9,350	\$0	0.00%	\$0
100.04.51.11.5731	SMALL TOOLS & MINOR EQUIPMENT	\$0	\$4,812	\$2,963	\$5,749	\$5,000	\$5,000	\$80	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.04.51.11.5735	GAS, OIL & LUBRICATION	\$0	\$8,016	\$8,550	\$5,181	\$10,500	\$10,500	\$1,468	\$10,500	\$10,500	\$10,500	\$0	0.00%	\$0
100.04.51.11.5801	PROFESSIONAL & CONSULTANT FEES	\$0	\$674	\$8,119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.11.5820	CONTRACTED SERVICES	\$0	\$70,406	\$84,740	\$75,828	\$82,000	\$82,000	\$48,256	\$82,000	\$82,000	\$82,000	\$0	0.00%	\$0
100.04.51.11.5910	UTILITIES	\$0	\$11,184	\$18,295	\$19,231	\$21,750	\$21,750	\$18,832	\$21,750	\$21,750	\$21,750	\$0	0.00%	\$0
100.04.51.11.5915	UTILITY-SEWER/WATER USAGE	\$0	\$0	\$1,479	\$0	\$5,000	\$5,000	\$138	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.04.51.11.5916	LIGHTING MAINTENANCE	<u>\$0</u>	<u>\$5,205</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
DPW - PARKS Total		<u>\$0</u>	<u>\$320,875</u>	<u>\$408,987</u>	<u>\$326,993</u>	<u>\$435,597</u>	<u>\$435,597</u>	<u>\$279,449</u>	<u>\$444,065</u>	<u>\$456,440</u>	<u>\$446,440</u>	<u>\$10,843</u>	<u>2.49%</u>	<u>\$0</u>
TOTAL DPW DIVISIONS		<u>\$2,338,543</u>	<u>\$2,596,127</u>	<u>\$2,631,164</u>	<u>\$2,701,874</u>	<u>\$2,910,718</u>	<u>\$2,910,718</u>	<u>\$2,061,349</u>	<u>\$3,034,180</u>	<u>\$3,003,166</u>	<u>\$2,938,166</u>	<u>\$27,449</u>	<u>0.94%</u>	<u>\$0</u>
TOTAL PUBLIC WORKS		<u>\$2,529,087</u>	<u>\$2,827,632</u>	<u>\$2,860,409</u>	<u>\$2,871,870</u>	<u>\$3,064,594</u>	<u>\$3,064,594</u>	<u>\$2,141,747</u>	<u>\$3,176,145</u>	<u>\$3,160,089</u>	<u>\$3,095,089</u>	<u>\$30,495</u>	<u>2.92%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - NON-DEPARTMENTAL:</u>														
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	\$75,347	\$45,381	\$38,729	\$38,922	\$43,598	\$43,598	\$43,598	\$43,598	\$45,000	\$45,000	\$1,402	3.22%	\$0
100.05.06.00.6053	LAKE DENOON DISTRICT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,580</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$4,698</u>	<u>\$4,698</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
PARADE/LML DISTRICT Total		<u>\$84,347</u>	<u>\$54,381</u>	<u>\$47,729</u>	<u>\$52,502</u>	<u>\$57,598</u>	<u>\$57,598</u>	<u>\$57,296</u>	<u>\$57,296</u>	<u>\$59,000</u>	<u>\$59,000</u>	<u>\$1,402</u>	<u>2.43%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>CULTURE, RECREATION & EDUCATION - LIBRARY:</u>														
100.05.71.00.5101	SALARY & WAGES	\$545,449	\$581,394	\$629,314	\$658,759	\$674,657	\$674,657	\$442,296	\$677,200	\$690,746	\$690,746	\$16,090	2.38%	\$0
100.05.71.00.5102	OVERTIME	\$0	\$302	\$1,391	\$0	\$2,000	\$2,000	\$0	\$500	\$2,000	\$2,000	\$0	0.00%	\$0
100.05.71.00.5201	FICA	\$42,496	\$45,249	\$48,325	\$50,105	\$53,234	\$53,234	\$33,821	\$53,275	\$54,831	\$54,831	\$1,597	3.00%	\$0
100.05.71.00.5202	PENSION	\$34,633	\$35,714	\$36,490	\$38,899	\$40,560	\$40,560	\$25,117	\$41,000	\$38,732	\$38,732	(\$1,827)	-4.51%	\$0
100.05.71.00.5203	HEALTH	\$56,560	\$63,476	\$106,881	\$106,781	\$111,812	\$111,812	\$57,448	\$90,000	\$92,657	\$92,657	(\$19,155)	-17.13%	\$0
100.05.71.00.5204	LIFE	\$1,287	\$1,378	\$1,196	\$1,136	\$1,464	\$1,464	\$750	\$1,200	\$1,404	\$1,404	(\$60)	-4.07%	\$0
100.05.71.00.5229	HEALTH INSURANCE ALLOWANCE	\$20,390	\$21,030	\$19,200	\$20,800	\$19,200	\$19,200	\$16,000	\$18,400	\$24,000	\$24,000	\$4,800	25.00%	\$0
100.05.71.00.5302	MILEAGE	\$1,253	\$2,027	\$1,097	\$318	\$2,000	\$2,000	\$96	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.05.71.00.5303	CONFERENCES & TRAINING	\$1,306	\$3,021	\$3,446	\$3,828	\$3,500	\$3,500	\$365	\$3,500	\$3,500	\$3,500	\$0	0.00%	\$0
100.05.71.00.5305	DUES & MEMBERSHIP	\$1,260	\$823	\$1,057	\$1,054	\$1,300	\$1,300	\$660	\$1,300	\$1,300	\$1,300	\$0	0.00%	\$0
100.05.71.00.5401	LIBRARY EQUIPMENT	\$17,643	\$18,571	\$22,202	\$27,826	\$18,000	\$18,000	\$12,189	\$18,000	\$19,900	\$18,000	\$0	0.00%	\$0
100.05.71.00.5415	MAINTENANCE OF BLDG & GROUNDS	\$36,406	\$36,782	\$47,719	\$36,488	\$36,700	\$36,700	\$20,277	\$36,700	\$45,200	\$45,200	\$8,500	23.16%	\$0
100.05.71.00.5505	COMPUTER CHARGES	\$26,936	\$30,602	\$37,033	\$26,640	\$38,300	\$38,300	\$29,366	\$38,300	\$42,086	\$42,086	\$3,786	9.89%	\$0
100.05.71.00.5602	TELEPHONE	\$225	\$150	\$150	\$270	\$720	\$720	\$0	\$0	\$648	\$648	(\$72)	-10.00%	\$0
100.05.71.00.5701	OFFICE SUPPLIES AND EXPENSES	\$7,288	\$8,009	\$7,454	\$9,052	\$8,000	\$8,000	\$1,310	\$8,000	\$8,000	\$7,500	(\$500)	-6.25%	\$0
100.05.71.00.5702	PROCESSING SUPPLIES	\$17,360	\$17,333	\$12,630	\$16,525	\$17,500	\$17,500	\$5,608	\$17,500	\$17,500	\$16,500	(\$1,000)	-5.71%	\$0
100.05.71.00.5703	HOUSEKEEPING SUPPLIES	\$2,819	\$2,117	\$2,688	\$2,937	\$3,800	\$3,800	\$1,521	\$3,800	\$3,500	\$3,500	(\$300)	-7.89%	\$0
100.05.71.00.5740	LIBRARY GRANT EXPENSE	\$2,193	\$0	\$1,549	\$3,195	\$3,863	\$3,863	\$0	\$0	\$0	\$0	(\$3,863)	-100.00%	\$0
100.05.71.00.5752	LIBRARY FRIENDS EXPENSE	\$7,736	\$0	\$6,139	\$5,214	\$5,000	\$5,000	\$5,781	\$5,700	\$5,000	\$5,000	\$0	0.00%	\$0
100.05.71.00.5774	LIBRARY REPLACEMENT	\$257	\$800	\$690	\$189	\$1,300	\$1,300	\$84	\$1,300	\$1,300	\$1,300	\$0	0.00%	\$0
100.05.71.00.5835	HOUSEKEEPING SERVICES	\$36,588	\$37,373	\$35,792	\$40,490	\$44,760	\$44,760	\$26,040	\$44,760	\$45,300	\$45,300	\$540	1.21%	\$0
100.05.71.00.5910	GAS & ELECTRIC	\$70,823	\$69,928	\$71,572	\$71,748	\$74,000	\$74,000	\$32,810	\$74,000	\$74,000	\$73,000	(\$1,000)	-1.35%	\$0
100.05.71.00.5915	SEWER & WATER	\$1,703	\$1,703	\$1,703	\$2,032	\$2,500	\$2,500	\$1,069	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
100.05.71.00.6062	PROGRAMMING	\$5,771	\$21,063	\$5,935	\$6,754	\$6,000	\$6,000	\$3,768	\$6,000	\$7,000	\$6,900	\$900	15.00%	\$0
100.05.71.01.5711	PRINT MATERIALS	\$114,494	\$110,911	\$119,528	\$113,162	\$110,000	\$110,000	\$68,624	\$110,000	\$115,000	\$113,500	\$3,500	3.18%	\$0
100.05.71.02.5711	AUDIO VISUAL MATERIALS	\$51,118	\$48,553	\$42,286	\$29,606	\$38,900	\$38,900	\$17,214	\$38,900	\$38,900	\$34,900	(\$4,000)	-10.28%	\$0
100.05.71.03.5711	ELECTRONIC MATERIALS	<u>\$16,247</u>	<u>\$16,294</u>	<u>\$17,087</u>	<u>\$19,458</u>	<u>\$21,819</u>	<u>\$21,819</u>	<u>\$13,771</u>	<u>\$21,819</u>	<u>\$21,819</u>	<u>\$21,819</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
LIBRARY Total		<u>\$1,120,240</u>	<u>\$1,174,602</u>	<u>\$1,280,553</u>	<u>\$1,293,266</u>	<u>\$1,340,888</u>	<u>\$1,340,888</u>	<u>\$815,985</u>	<u>\$1,315,654</u>	<u>\$1,358,824</u>	<u>\$1,348,824</u>	<u>\$7,936</u>	<u>0.59%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - PARKS HISTORICAL:</u>														
100.05.72.03.5702	OPERATING SUPPLIES & EXPENSES	\$586	\$1,098	\$2,346	\$792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.03.5820	CONTRACTED SERVICES	\$4,706	\$4,656	\$6,197	\$4,572	\$0	\$0	\$381	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.03.5910	UTILITIES	\$3,620	\$4,751	\$4,772	\$4,308	\$0	\$0	\$467	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.03.5915	SEWER AND WATER USAGE	<u>\$727</u>	<u>\$848</u>	<u>\$848</u>	<u>\$842</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
PARKS-HISTORICAL Total		<u>\$9,639</u>	<u>\$11,354</u>	<u>\$14,163</u>	<u>\$10,515</u>	<u>\$0</u>	<u>\$0</u>	<u>\$848</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - PARKS H.S. ATHLETIC:</u>														
100.05.72.04.5420	FEE TO SCHOOL DISTRICT	\$3,490	\$3,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.04.5820	CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.04.5910	UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.04.5915	SEWER AND WATER USAGE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
PARKS-HS ATHLETIC FIELD Total		<u>\$3,490</u>	<u>\$3,290</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
TOTAL PARKS		<u>\$13,129</u>	<u>\$14,644</u>	<u>\$14,163</u>	<u>\$10,515</u>	<u>\$0</u>	<u>\$0</u>	<u>\$848</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year <u>Actual</u>	2018 Prior Year <u>Actual</u>	2019 Prior Year <u>Actual</u>	2020 Prior Year <u>Actual</u>	2021 Adopted <u>Budget</u>	2021 Amended <u>Budget</u>	8/31 YTD <u>Actual</u>	2021 Annual <u>Projection</u>	2022 Department <u>Request</u>	2022 Mayor's <u>Proposal</u>	2022 \$ Change from 2021 <u>Budget</u>	2022 % Change from 2021 <u>Budget</u>	2022 COW <u>Approval</u>
<u>CULTURE, RECREATION & EDUCATION - PW&D RECREATION ADMINISTRATION:</u>														
100.05.72.10.5101	SALARIES & WAGES	\$127,633	\$124,042	\$129,494	\$134,227	\$135,723	\$135,723	\$89,245	\$135,800	\$137,763	\$137,763	\$2,040	1.50%	\$0
100.05.72.10.5102	OVERTIME - ADMIN	\$1,147	\$0	\$614	\$611	\$0	\$0	\$1,836	\$2,000	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5201	FICA	\$9,393	\$8,873	\$8,881	\$9,099	\$10,383	\$10,383	\$6,123	\$10,500	\$10,539	\$10,539	\$156	1.50%	\$0
100.05.72.10.5202	PENSION	\$8,755	\$8,307	\$8,529	\$9,102	\$9,161	\$9,161	\$6,148	\$9,200	\$8,955	\$8,955	(\$207)	-2.26%	\$0
100.05.72.10.5203	HEALTH	\$59,459	\$56,827	\$67,927	\$62,836	\$65,955	\$65,955	\$43,966	\$66,000	\$62,835	\$62,835	(\$3,120)	-4.73%	\$0
100.05.72.10.5204	LIFE	\$182	\$226	\$284	\$291	\$345	\$345	\$198	\$325	\$367	\$367	\$22	6.26%	\$0
100.05.72.10.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5302	MILEAGE	\$164	\$244	\$218	\$78	\$550	\$550	\$70	\$200	\$250	\$250	(\$300)	-54.55%	\$0
100.05.72.10.5303	CONFERENCES AND SPECIAL EVEN	\$50	\$59	\$78	\$96	\$1,960	\$1,960	\$0	\$500	\$1,960	\$1,960	\$0	0.00%	\$0
100.05.72.10.5305	DUES AND MEMBERSHIPS	\$1,018	\$1,364	\$673	\$1,027	\$990	\$990	\$667	\$1,100	\$1,530	\$1,530	\$540	54.55%	\$0
100.05.72.10.5401	COPIER MAINTENANCE	\$1,104	\$738	\$2,252	\$2,091	\$2,100	\$2,100	\$1,703	\$2,300	\$2,500	\$2,500	\$400	19.05%	\$0
100.05.72.10.5420	MNSD FACILITY USE FEES	\$0	\$0	\$5,335	\$4,705	\$7,500	\$7,500	\$5,170	\$7,500	\$7,500	\$7,500	\$0	0.00%	\$0
100.05.72.10.5506	COMPUTER CHARGES/E-PAY FEES	\$10,300	\$11,350	\$7,666	\$13,799	\$6,000	\$6,000	\$4,569	\$5,000	\$6,000	\$6,000	\$0	0.00%	\$0
100.05.72.10.5601	TELEPHONE	\$650	\$670	\$610	\$720	\$720	\$720	\$463	\$720	\$1,080	\$1,080	\$360	50.00%	\$0
100.05.72.10.5701	OFFICE SUPPLIES AND EXPENSES	\$2,083	\$1,855	\$1,351	\$2,651	\$1,500	\$1,500	\$700	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0
100.05.72.10.5702	OPERATING SUPPLIES AND EXPEN	\$216	\$5,251	\$3,082	\$673	\$600	\$600	\$20	\$200	\$600	\$600	\$0	0.00%	\$0
100.05.72.10.5820	CONTRACTED SERVICES	\$14,087	\$15,106	\$16,126	\$1,760	\$8,250	\$8,250	\$7,583	\$8,000	\$10,950	\$10,950	\$2,700	32.73%	\$0
100.05.72.10.6035	TICKET SALES EXPENSE	<u>\$17,974</u>	<u>\$16,253</u>	<u>\$13,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	#DIV/0!	<u>\$0</u>
RECREATION-ADMINISTRATION Total		<u>\$254,215</u>	<u>\$251,164</u>	<u>\$266,534</u>	<u>\$243,766</u>	<u>\$251,738</u>	<u>\$251,738</u>	<u>\$168,460</u>	<u>\$250,845</u>	<u>\$254,329</u>	<u>\$254,329</u>	<u>\$2,591</u>	<u>1.03%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION AQUATICS PROGRAM:</u>														
100.05.72.11.5101	SALARIES AND WAGES	\$0	\$0	\$213	\$0	\$200	\$200	\$0	\$0	\$0	\$0	(\$200)	-100.00%	\$0
100.05.72.11.5110	INSTRUCTION RELATED	\$1,044	\$510	\$720	\$840	\$900	\$900	\$0	\$1,260	\$0	\$0	(\$900)	-100.00%	\$0
100.05.72.11.5201	FICA	\$0	\$0	\$16	\$0	\$15	\$15	\$0	\$0	\$0	\$0	(\$15)	-100.00%	\$0
100.05.72.11.6002	CRIMINAL HISTORY CHECKS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$20)</u>	<u>-100.00%</u>	<u>\$0</u>
RECREATION-AQUATICS Total		<u>\$1,044</u>	<u>\$510</u>	<u>\$949</u>	<u>\$840</u>	<u>\$1,135</u>	<u>\$1,135</u>	<u>\$0</u>	<u>\$1,260</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,135)</u>	<u>-100.00%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION ARTS & CRAFTS PROGRAM:</u>														
100.05.72.12.5101	SALARIES AND WAGES	\$0	\$39	\$0	\$0	\$90	\$90	\$0	\$0	\$0	\$0	(\$90)	-100.00%	\$0
100.05.72.12.5110	INSTRUCTION RELATED	\$5,711	\$3,902	\$4,455	\$1,795	\$3,660	\$3,660	\$0	\$2,000	\$0	\$0	(\$3,660)	-100.00%	\$0
100.05.72.12.5201	FICA	\$0	\$3	\$0	\$0	\$7	\$7	\$0	\$0	\$0	\$0	(\$7)	-100.00%	\$0
100.05.72.12.5702	OPERATING SUPPLIES	\$0	\$0	\$0	\$46	\$160	\$160	\$358	\$0	\$0	\$0	(\$160)	-100.00%	\$0
100.05.72.12.6002	CRIMINAL HISTORY CHECKS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10</u>	<u>\$10</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$10)</u>	<u>-100.00%</u>	<u>\$0</u>
RECREATION-ARTS & CRAFTS Total		<u>\$5,711</u>	<u>\$3,943</u>	<u>\$4,455</u>	<u>\$1,841</u>	<u>\$3,927</u>	<u>\$3,927</u>	<u>\$358</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$3,927)</u>	<u>-100.00%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION ATHLETICS PROGRAM:</u>														
100.05.72.13.5101	SALARIES AND WAGES	\$15,384	\$18,308	\$20,828	\$16,225	\$22,496	\$22,496	\$16,280	\$20,000	\$28,072	\$28,072	\$5,577	24.79%	\$0
100.05.72.13.5102	OVERTIME - ATHLETIC PROG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.13.5110	INSTRUCTION RELATED	\$112,476	\$102,000	\$46,730	\$24,273	\$42,302	\$42,302	\$17,207	\$32,000	\$59,874	\$59,874	\$17,572	41.54%	\$0
100.05.72.13.5201	FICA	\$1,177	\$1,401	\$1,593	\$1,241	\$1,721	\$1,721	\$1,246	\$1,530	\$2,013	\$2,013	\$292	16.97%	\$0
100.05.72.13.5702	OPERATING SUPPLIES	\$7,274	\$6,633	\$8,153	\$8,019	\$9,210	\$9,210	\$7,324	\$10,000	\$13,925	\$13,925	\$4,715	51.19%	\$0
100.05.72.13.5820	CONTRACTED SERVICES	\$120	\$712	\$132	\$132	\$500	\$500	\$132	\$264	\$396	\$396	(\$104)	-20.80%	\$0
100.05.72.13.6002	CRIMINAL HISTORY CHECKS	<u>\$266</u>	<u>\$287</u>	<u>\$203</u>	<u>\$7</u>	<u>\$484</u>	<u>\$484</u>	<u>\$280</u>	<u>\$550</u>	<u>\$590</u>	<u>\$590</u>	<u>\$106</u>	<u>21.90%</u>	<u>\$0</u>
RECREATION-ATHLETICS Total		<u>\$136,697</u>	<u>\$129,340</u>	<u>\$77,640</u>	<u>\$49,897</u>	<u>\$76,712</u>	<u>\$76,712</u>	<u>\$42,469</u>	<u>\$64,344</u>	<u>\$104,870</u>	<u>\$104,870</u>	<u>\$28,158</u>	<u>36.71%</u>	<u>\$0</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET**

September 28, 2021

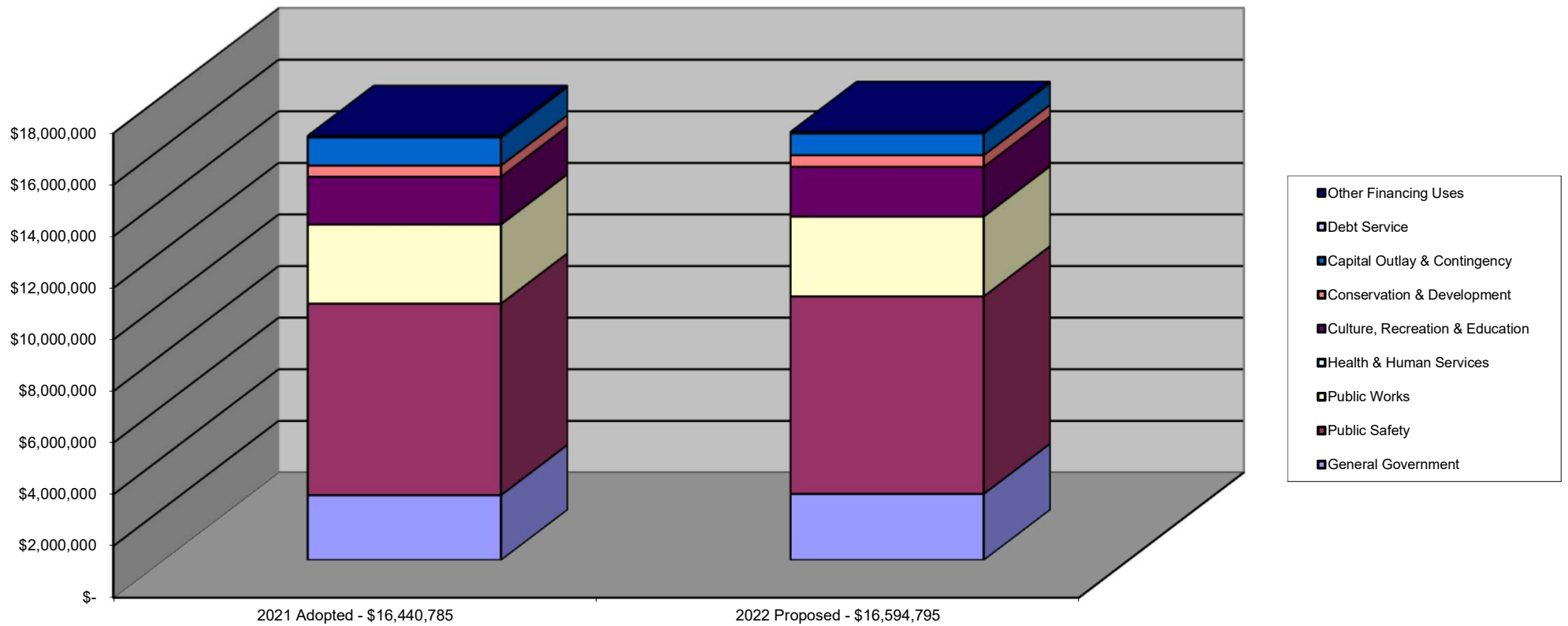
ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 Mayor's Proposal	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>CULTURE, RECREATION & EDUCATION - RECREATION SAFETY PROGRAM:</u>														
100.05.72.14.5101	SALARIES AND WAGES	\$1,067	\$1,202	\$1,208	\$546	\$1,106	\$1,106	\$686	\$1,100	\$1,120	\$1,120	\$14	1.27%	\$0
100.05.72.14.5110	INSTRUCTION RELATED	\$700	\$850	\$400	\$0	\$200	\$200	\$0	\$0	\$200	\$200	\$0	0.00%	\$0
100.05.72.14.5201	FICA	\$82	\$92	\$92	\$42	\$85	\$85	\$52	\$84	\$86	\$86	\$1	1.64%	\$0
100.05.72.14.5702	OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$150	\$150	\$0	\$75	\$150	\$150	\$0	0.00%	\$0
100.05.72.14.5730	PROGRAM MATERIALS	\$1,939	\$1,622	\$2,581	\$802	\$2,548	\$2,548	\$1,755	\$2,547	\$2,728	\$2,728	\$180	7.08%	\$0
100.05.72.14.5820	CONTRACTED SERVICES	<u>\$2,253</u>	<u>\$2,758</u>	<u>\$1,870</u>	<u>\$0</u>	<u>\$2,550</u>	<u>\$2,550</u>	<u>\$0</u>	<u>\$3,315</u>	<u>\$3,315</u>	<u>\$3,315</u>	<u>\$765</u>	<u>30.00%</u>	<u>\$0</u>
RECREATION-SAFETY Total		<u>\$6,040</u>	<u>\$6,524</u>	<u>\$6,151</u>	<u>\$1,390</u>	<u>\$6,638</u>	<u>\$6,638</u>	<u>\$2,494</u>	<u>\$7,121</u>	<u>\$7,599</u>	<u>\$7,599</u>	<u>\$961</u>	<u>14.47%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION CHILD CARE PROGRAM:</u>														
100.05.72.16.5101	SALARIES AND WAGES	\$70,543	\$60,228	\$44,123	\$38,156	\$63,060	\$63,060	\$44,883	\$53,000	\$86,413	\$86,413	\$23,353	37.03%	\$0
100.05.72.16.5201	FICA	\$5,393	\$4,608	\$3,375	\$2,919	\$4,824	\$4,824	\$3,434	\$4,054	\$6,610	\$6,610	\$1,786	37.02%	\$0
100.05.72.16.5301	TRAINING	\$0	\$0	\$53	\$0	\$75	\$75	\$0	\$0	\$0	\$0	(\$75)	-100.00%	\$0
100.05.72.16.5702	OPERATING SUPPLIES	\$7,052	\$7,442	\$6,890	\$3,946	\$8,460	\$8,460	\$2,398	\$5,500	\$7,470	\$7,470	(\$990)	-11.70%	\$0
100.05.72.16.5820	CONTRACTED SERVICES	\$6,336	\$7,983	\$5,015	\$0	\$5,475	\$5,475	\$1,914	\$2,700	\$3,950	\$3,950	(\$1,525)	-27.85%	\$0
100.05.72.16.6002	CRIMINAL HISTORY CHECKS	<u>\$122</u>	<u>\$364</u>	<u>\$203</u>	<u>\$224</u>	<u>\$238</u>	<u>\$238</u>	<u>\$0</u>	<u>\$250</u>	<u>\$330</u>	<u>\$330</u>	<u>\$92</u>	<u>38.66%</u>	<u>\$0</u>
RECREATION-CHILD CARE Total		<u>\$89,446</u>	<u>\$80,625</u>	<u>\$59,659</u>	<u>\$45,245</u>	<u>\$82,132</u>	<u>\$82,132</u>	<u>\$52,628</u>	<u>\$65,504</u>	<u>\$104,773</u>	<u>\$104,773</u>	<u>\$22,640</u>	<u>27.57%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION LEAGUES PROGRAM:</u>														
100.05.72.17.5101	SALARIES AND WAGES	\$338	\$602	\$549	\$160	\$0	\$0	\$460	\$460	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.5201	FICA	\$26	\$46	\$42	\$12	\$0	\$0	\$35	\$35	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.5702	OPERATING SUPPLIES & EXPENSES	\$400	\$1,281	\$995	\$120	\$500	\$500	\$150	\$150	\$0	\$0	(\$500)	-100.00%	\$0
100.05.72.17.5820	CONTRACTED SERVICES	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.6002	CRIMINAL HISTORY CHECKS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
RECREATION-LEAGUES Total		<u>\$764</u>	<u>\$2,180</u>	<u>\$1,586</u>	<u>\$292</u>	<u>\$500</u>	<u>\$500</u>	<u>\$645</u>	<u>\$645</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$500)</u>	<u>-100.00%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION VARIED INTERESTS PROGRAM:</u>														
100.05.72.18.5101	SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.18.5110	INSTRUCTION RELATED	\$2,753	\$9,533	\$10,357	\$3,037	\$13,562	\$13,562	\$745	\$3,000	\$13,440	\$13,440	(\$122)	-0.90%	\$0
100.05.72.18.5201	FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.18.5702	OPERATING SUPPLIES	\$263	\$292	\$31	\$719	\$0	\$0	\$0	\$300	\$750	\$750	\$750	#DIV/0!	\$0
100.05.72.18.5820	CONTRACTED SERVICES	<u>\$187</u>	<u>\$0</u>	<u>\$0</u>	<u>\$132</u>	<u>\$1,320</u>	<u>\$1,320</u>	<u>\$132</u>	<u>\$1,000</u>	<u>\$1,320</u>	<u>\$1,320</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
RECREATION-VARIED INTERESTS Total		<u>\$3,203</u>	<u>\$9,824</u>	<u>\$10,388</u>	<u>\$3,888</u>	<u>\$14,882</u>	<u>\$14,882</u>	<u>\$877</u>	<u>\$4,300</u>	<u>\$15,510</u>	<u>\$15,510</u>	<u>\$628</u>	<u>4.22%</u>	<u>\$0</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION PARKS PROGRAM:</u>														
100.05.72.19.5101	SALARIES AND WAGES	\$10,911	\$3,934	\$3,039	\$3,599	\$12,060	\$12,060	\$5,694	\$7,500	\$28,803	\$28,803	\$16,742	138.82%	\$0
100.05.72.19.5201	FICA	\$835	\$279	\$232	\$275	\$923	\$923	\$436	\$573	\$2,203	\$2,203	\$1,281	138.82%	\$0
100.05.72.19.5702	OPERATING SUPPLIES AND EXPEN	\$99	\$233	\$0	\$0	\$1,050	\$1,050	\$1,819	\$2,000	\$1,050	\$1,050	\$0	0.00%	\$0
100.05.72.19.6002	CRIMINAL HISTORY CHECKS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7</u>	<u>\$7</u>	<u>\$0</u>	<u>\$10</u>	<u>\$10</u>	<u>\$10</u>	<u>\$3</u>	<u>42.86%</u>	<u>\$0</u>
RECREATION-PARKS Total		<u>\$11,845</u>	<u>\$4,446</u>	<u>\$3,271</u>	<u>\$3,874</u>	<u>\$14,040</u>	<u>\$14,040</u>	<u>\$7,948</u>	<u>\$10,083</u>	<u>\$32,066</u>	<u>\$32,066</u>	<u>\$18,026</u>	<u>128.39%</u>	<u>\$0</u>
TOTAL RECREATION PROGRAMS		<u>\$254,750</u>	<u>\$237,392</u>	<u>\$164,099</u>	<u>\$107,267</u>	<u>\$199,967</u>	<u>\$199,967</u>	<u>\$107,419</u>	<u>\$155,257</u>	<u>\$264,817</u>	<u>\$264,817</u>	<u>\$64,851</u>	<u>32.43%</u>	<u>\$0</u>
TOTAL RECREATION		<u>\$508,965</u>	<u>\$488,556</u>	<u>\$430,633</u>	<u>\$351,034</u>	<u>\$451,704</u>	<u>\$451,704</u>	<u>\$275,878</u>	<u>\$406,102</u>	<u>\$519,146</u>	<u>\$519,146</u>	<u>\$67,442</u>	<u>14.93%</u>	<u>\$0</u>
TOTAL PARKS & RECREATION		<u>\$522,094</u>	<u>\$503,200</u>	<u>\$444,796</u>	<u>\$361,549</u>	<u>\$451,704</u>	<u>\$451,704</u>	<u>\$276,727</u>	<u>\$406,102</u>	<u>\$519,146</u>	<u>\$519,146</u>	<u>\$67,442</u>	<u>14.93%</u>	<u>\$0</u>
TOTAL CULTURE, RECREATION & EDUCATION		<u>\$1,726,681</u>	<u>\$1,732,182</u>	<u>\$1,773,078</u>	<u>\$1,707,316</u>	<u>\$1,850,190</u>	<u>\$1,850,190</u>	<u>\$1,150,008</u>	<u>\$1,779,052</u>	<u>\$1,936,970</u>	<u>\$1,926,970</u>	<u>\$76,780</u>	<u>4.15%</u>	<u>\$0</u>

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2022 BUDGET

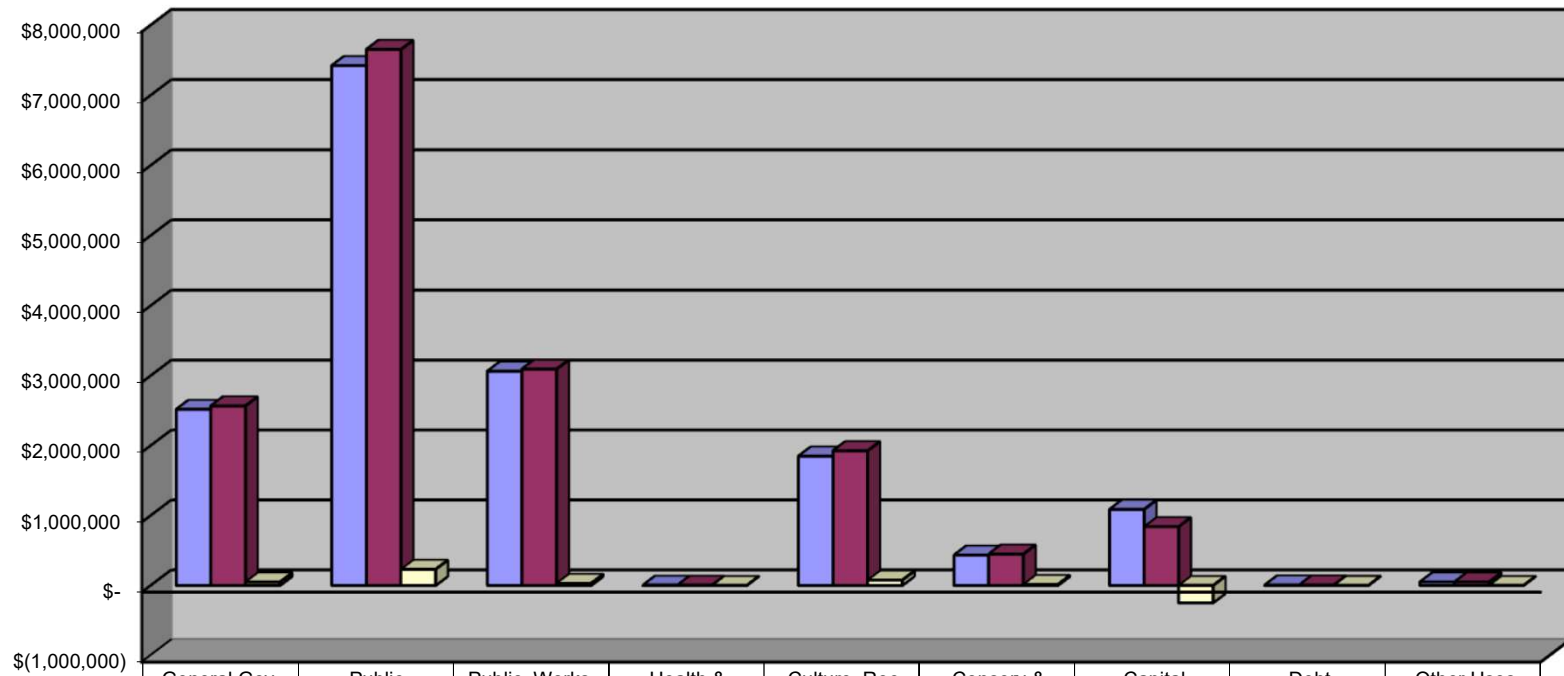
September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017	2018	2019	2020	2021	2021	8/31	2021	2022	2022	2022	2022	2022
		Prior Year Actual	Prior Year Actual	Prior Year Actual	Prior Year Actual	Adopted Budget	Amended Budget	YTD Actual	Annual Projection	Department Request	Mayor's Proposal	\$ Change from 2021 Budget	% Change from 2021 Budget	2022 COW Approval
CONSERVATION & DEVELOPMENT - PW&D PLANNING DIVISION:														
100.06.18.01.5101	SALARIES AND WAGES	\$221,837	\$235,424	\$275,842	\$295,175	\$290,650	\$290,650	\$190,908	\$291,495	\$299,821	\$299,821	\$9,172	3.16%	\$0
100.06.18.01.5102	OVERTIME	\$5,739	\$387	\$33	\$0	\$520	\$520	\$0	\$250	\$576	\$576	\$56	10.82%	\$0
100.06.18.01.5201	FICA	\$16,848	\$17,750	\$21,059	\$22,103	\$22,605	\$22,605	\$14,213	\$22,575	\$23,237	\$23,237	\$633	2.80%	\$0
100.06.18.01.5202	PENSION	\$15,471	\$15,786	\$18,072	\$19,267	\$19,572	\$19,572	\$12,783	\$19,690	\$19,526	\$19,526	(\$46)	-0.24%	\$0
100.06.18.01.5203	HEALTH	\$55,196	\$40,733	\$47,022	\$64,073	\$59,821	\$59,821	\$47,473	\$69,050	\$72,809	\$67,809	\$7,988	13.35%	\$0
100.06.18.01.5204	LIFE	\$305	\$423	\$637	\$648	\$778	\$778	\$439	\$650	\$865	\$865	\$87	11.22%	\$0
100.06.18.01.5229	HEALTH INSURANCE ALLOWANCE	\$4,800	\$5,770	\$7,300	\$3,920	\$4,320	\$4,320	\$2,240	\$3,360	\$0	\$0	(\$4,320)	-100.00%	\$0
100.06.18.01.5301	TRAINING	\$0	\$255	\$169	\$100	\$400	\$400	\$0	\$400	\$400	\$400	\$0	0.00%	\$0
100.06.18.01.5302	MILEAGE	\$140	\$87	\$296	\$0	\$500	\$500	\$0	\$150	\$500	\$500	\$0	0.00%	\$0
100.06.18.01.5303	CONFERENCES & SPECIAL EVENTS	\$2,355	\$1,085	\$1,654	\$346	\$2,650	\$2,650	\$40	\$1,000	\$2,650	\$2,650	\$0	0.00%	\$0
100.06.18.01.5305	MEMBERSHIPS & DUES	\$485	\$539	\$1,372	\$982	\$1,100	\$1,100	\$1,316	\$1,100	\$1,100	\$1,100	\$0	0.00%	\$0
100.06.18.01.5405	VEHICLE MAINTENANCE	\$0	\$0	\$280	\$0	\$250	\$250	\$0	\$150	\$250	\$250	\$0	0.00%	\$0
100.06.18.01.5410	MAINT. & RENTAL OF EQUIP. -	\$3,772	\$3,380	\$2,166	\$2,229	\$5,800	\$5,800	\$1,713	\$4,000	\$5,800	\$5,800	\$0	0.00%	\$0
100.06.18.01.5506	COMPUTER CHARGES/CITY HALL	\$2,700	\$4,700	\$6,200	\$6,144	\$8,500	\$8,500	\$9,672	\$8,500	\$8,800	\$8,800	\$300	3.53%	\$0
100.06.18.01.5601	TELEPHONE/CITY HALL	\$715	\$670	\$620	\$720	\$720	\$720	\$320	\$720	\$480	\$480	(\$240)	-33.33%	\$0
100.06.18.01.5701	OFFICE SUPPLIES	\$32	\$435	\$133	\$499	\$500	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0
100.06.18.01.5704	OTHER SUPPLIES AND EXPENSES	\$1,006	\$1,921	\$945	\$1,117	\$2,300	\$2,300	\$1,075	\$2,300	\$2,300	\$2,300	\$0	0.00%	\$0
100.06.18.01.5713	PRINT MATERIALS	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0
100.06.18.01.5801	PROFESSIONAL SERVICES	\$12,647	\$35,686	\$10,563	\$2,025	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.06.18.01.5804	ECONOMIC DEVELOPMENT	\$4,165	\$3,443	\$1,854	\$2,018	\$8,000	\$8,000	\$357	\$8,000	\$8,000	\$8,000	\$0	0.00%	\$0
100.06.18.01.6010	COMPREHENSIVE PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
CDD-PLAN DIVISION Total		\$348,214	\$368,474	\$396,216	\$421,367	\$434,485	\$434,485	\$282,549	\$439,390	\$453,115	\$448,115	\$13,630	3.14%	\$0
TOTAL CONSERVATION & DEVELOPMENT		\$348,214	\$368,474	\$396,216	\$421,367	\$434,485	\$434,485	\$282,549	\$439,390	\$453,115	\$448,115	\$13,630	3.14%	\$0
CAPITAL OUTLAY - INFORMATION TECHNOLOGY/POLICE/PUBLIC WORKS:														
100.07.01.06.6501	COMPUTER REPLACEMENTS	\$14,835	\$17,851	\$19,156	\$18,595	\$20,000	\$20,000	\$19,884	\$20,000	\$18,000	\$18,000	(\$2,000)	-10.00%	\$0
100.07.01.06.6502	MOBILE DEVICES	\$0	\$0	\$9,784	\$49,629	\$20,000	\$20,000	\$17,982	\$20,000	\$10,000	\$10,000	(\$10,000)	-50.00%	\$0
100.07.01.06.6503	SERVER/HOST REPLACEMENTS	\$6,962	\$14,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.07.01.06.6504	SOCIAL MEDIA ARCHIVE	\$3,788	\$3,833	\$3,828	\$4,848	\$4,925	\$4,925	\$5,148	\$5,148	\$5,200	\$5,200	\$275	5.58%	\$0
100.07.20.01.6501	POLICE VEHICLE REPLACEMENT	\$111,248	\$48,777	\$101,413	\$59,652	\$211,700	\$211,700	\$109,624	\$165,000	\$211,700	\$0	(\$211,700)	-100.00%	\$0
100.07.51.02.6502	MAJOR ROAD IMPROVEMENT	\$740,722	\$734,547	\$727,567	\$743,769	\$750,000	\$750,000	\$473,994	\$750,000	\$750,000	\$725,000	(\$25,000)	-3.33%	\$0
100.07.51.07.6504	DPW VEHICLE REPLACEMENT	\$173,684	\$184,849	\$191,606	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$0	#DIV/0!	\$0
TOTAL CAPITAL OUTLAY		\$1,051,240	\$1,004,574	\$1,053,353	\$876,495	\$1,006,625	\$1,006,625	\$626,632	\$960,148	\$1,209,900	\$758,200	(\$248,425)	-24.68%	\$0
CONTINGENCY (0.50% OF BUDGET-MINIMUM):														
100.07.81.00.6601	CONTINGENCY FUND	\$0	\$0	\$0	\$0	\$82,000	\$82,000	\$0	\$0	\$88,000	\$83,000	\$1,000	1.22%	\$0
DEBT SERVICE - NON-DEPARTMENTAL:														
100.08.06.00.6090	BANK SERVICE CHARGES	\$10,146	\$10,088	\$5,539	\$6,887	\$6,000	\$6,000	\$5,350	\$6,000	\$6,500	\$6,500	\$500	8.33%	\$0
OTHER FINANCING USES:														
100.30.80.00.9270	GF TRF TO COMP ABS FUND #270	\$58,270	\$108,550	\$12,751	\$202,052	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%	\$0
100.30.80.00.9301	GF TRF TO DEBT SERV	\$0	\$0	\$0	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.30.80.00.9410	TRF TO CAPITAL FROM GF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
TOTAL OTHER FINANCING USES		\$58,270	\$108,550	\$12,751	\$202,464	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%	\$0
TOTAL GENERAL FUND EXPENDITURES		\$14,347,534	\$14,879,902	\$15,170,026	\$15,608,852	\$16,440,785	\$16,440,785	\$10,678,118	\$16,391,700	\$17,719,373	\$16,594,795	\$154,010	0.94%	\$0
GENERAL FUND BALANCE		\$6,212,058	\$6,772,267	\$7,275,043	\$7,760,175	\$6,520,775	\$6,520,775		\$7,674,340	\$6,524,762	\$7,674,340	\$1,153,565	17.69%	\$0
PER RESOLUTION #053-2015, UNASSIGNED FUND BALANCE (2 MONTHS EXP):										\$2,953,229	\$2,765,799			

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
2021 Adopted - \$16,440,785	\$2,519,040	\$7,424,000	\$3,064,595	\$3,850	\$1,850,190	\$434,485	\$1,088,625	\$6,000	\$50,000
2022 Proposed - \$16,594,795	\$2,568,323	\$7,654,798	\$3,095,089	\$3,800	\$1,926,970	\$448,115	\$841,200	\$6,500	\$50,000
Change - \$154,010	\$49,283	\$230,798	\$30,494	\$(50)	\$76,780	\$13,630	\$(247,425)	\$500	\$-

SECTION 5
PROPOSED
2022
PERSONNEL BUDGET

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

<u>DEPARTMENT</u>	<u>POSITION</u>	<u>STATUS</u>	<u>BUDGETED FTE's</u>		<u>CHANGE</u>
			<u>2021</u> <u>ADOPTED</u>	<u>2022</u> <u>PROPOSED</u>	
MAYOR	HUMAN RESOURCE COORDINATOR	Full-Time	1.00	1.00	
	ADMIN ASSISTANT	Part-Time	0.25	0.25	
			1.25	1.25	0.00
FINANCE & ADMINISTRATION	FINANCE & ADMINISTRATION DIRECTOR	Full-Time	1.00	1.00	
	FINANCE & ADMIN ASSISTANT DIRECTOR	Full-Time	1.00	1.00	
	ACCOUNT CLERK	Part-Time	1.50	0.00	
	DEPUTY CLERK	Full-Time	1.00	1.00	
	ASST DEPUTY CLERK-TREASURER	Full-Time	1.00	2.00	
	FINANCE & ADMIN ASSISTANT	Full-Time	1.00	1.00	
	ADMIN ASSISTANT - UTILITY BILLING	Full-Time	1.00	1.00	
			7.50	7.00	(0.50)
LAW	ATTORNEY	Full-Time	1.00	1.00	
	ADMIN ASSISTANT	Part-Time	0.25	0.25	
	LEGAL INTERN	Temporary	0.50	0.50	
			1.75	1.75	0.00
COURT	COURT CLERK	Full-Time	1.00	1.50	
			1.00	1.50	0.50
MAINTENANCE	MAINTENANCE	Full-Time	1.00	1.00	0.00
INFORMATION TECHNOLOGY	DIRECTOR OF 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	
			3.50	3.50	0.00
POLICE	POLICE CHIEF	Full-Time	1.00	1.00	
	COMMUNITY RESOURCE OFFICER	Full-Time	1.00	1.00	
	CAPTAIN	Full-Time	2.00	1.00	
	DETECTIVE	Full-Time	3.00	2.00	
	INVESTIGATOR	Full-Time	0.00	1.00	
	LIEUTENANT	Full-Time	4.00	4.00	
	SERGEANT (+ 1 K-9 OFFICER)	Full-Time	6.00	6.00	
	K-9 OFFICER	Full-Time	2.00	1.00	
	SCHOOL LIAISON OFFICER	Full-Time	3.00	3.00	
	PATROL OFFICER	Full-Time	17.00	22.00	
			39.00	42.00	3.00
CIVILIAN PERSONNEL	PD ADMIN ASSISTANT	Full-Time	1.00	1.00	
	DISPATCHER (requested position -July 1st start date)	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	0.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	ASSOCIATE PLANNER/ADMIN ASSISTANT	Full-Time	1.00	0.00	
	CONSRV COOR/FORESTER	Full-Time	1.00	1.00	
	CONSERVATION TECH	Part-Time	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)

<u>DEPARTMENT</u>	<u>POSITION</u>	<u>STATUS</u>	<u>BUDGETED FTE's</u>		<u>CHANGE</u>
			<u>2021</u> <u>ADOPTED</u>	<u>2022</u> <u>PROPOSED</u>	
PW&D - ENGINEERING	PUBLIC WORKS & DEVELOPMENT DIRECTOR	Full-Time	0.50	0.50	
	CIVIL TECH LEADER	Full-Time	0.00	0.00	
	ADMIN ASSISTANT	Full-Time	0.50	0.50	
	ENGINEERING INTERN	Part-Time	<u>0.50</u>	<u>0.00</u>	
			1.50	1.00	(0.50)
PW&D - PUBLIC WORKS	PUBLIC WORKS SUPERINTENDENT	Full-Time	1.00	1.00	
	ASSISTANT SUPERINTENDENT	Full-Time	2.00	2.00	
	CREW LEADERS	Full-Time	2.00	2.00	
	SHOP MECHANIC	Full-Time	1.00	1.00	
	HIGHWAY PATROL	Full-Time	13.00	13.00	
	ADMIN ASSISTANT	Full-Time	<u>0.50</u>	<u>0.50</u>	
			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	<u>0.80</u>	<u>0.80</u>	
			14.30	14.30	0.00
PW&D - RECREATION	RECREATION MANAGER	Full-Time	1.00	1.00	
	RECREATION PROGRAM SPECIALIST	Full-Time	<u>1.00</u>	<u>1.00</u>	
			2.00	2.00	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	<u>0.50</u>	<u>0.50</u>	
			11.50	11.50	0.00
	TOTALS		<u>118.78</u>	<u>121.28</u>	<u>2.50</u>

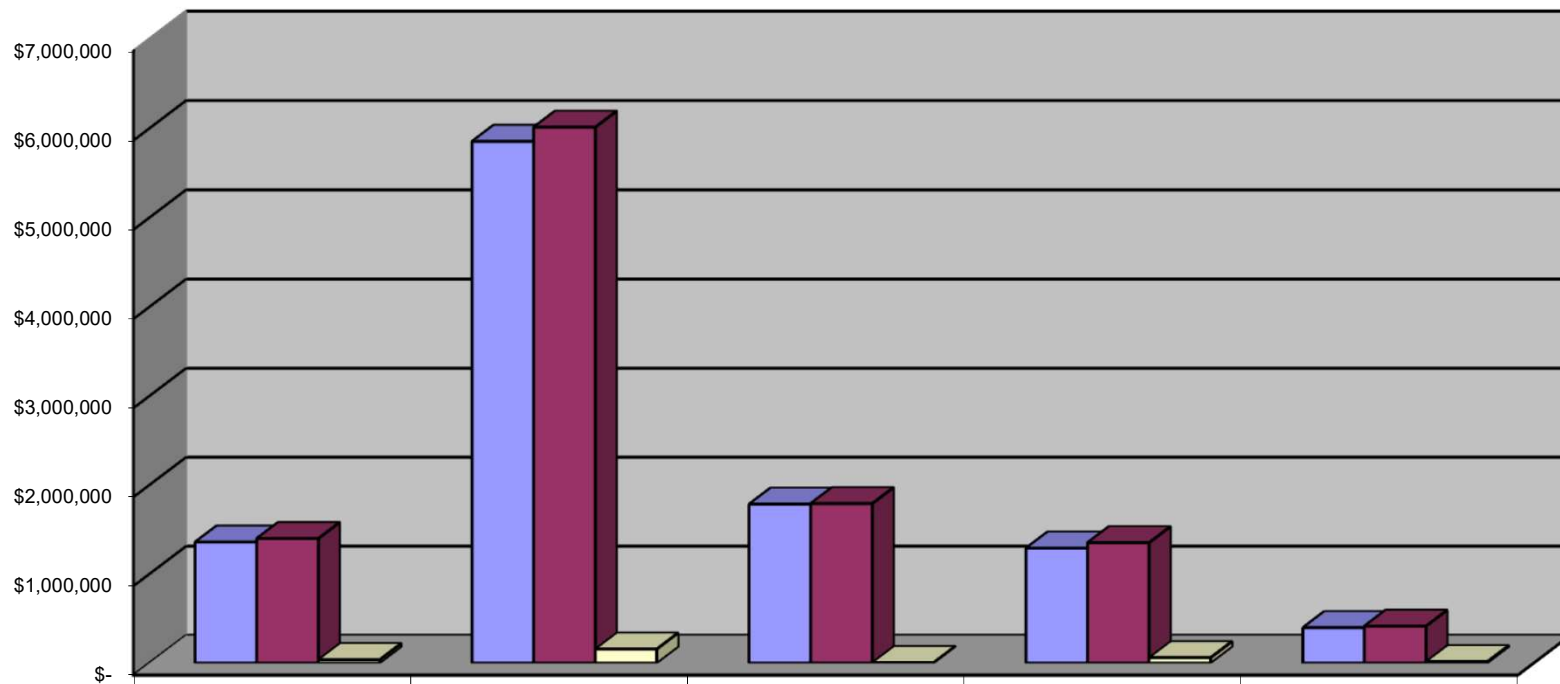
Organizational structure update in Court, IT and Public Works Departments; increase of 2.5 FTE's from adopted 2021 Budget to Proposed 2022 Budget.

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 2022 that some Departments may share staff either formally or informally to make full use of existing staff.

September 28th, 2021

CITY OF MUSKEGO

General Fund Personnel Expenditures



2021 Proposed - \$10,692,381	\$1,360,257	\$5,856,060	\$1,786,095	\$1,291,704	\$398,265
2022 Proposed - \$10,692,381	\$1,399,777	\$6,014,298	\$1,792,355	\$1,353,663	\$415,195
Change - \$132,800	\$39,520	\$158,238	\$6,260	\$61,959	\$16,930

SECTION 6

PROPOSED

2022

DEBT SERVICE

BUDGETS

**CITY OF MUSKEGO
DEBT SERVICE FUND SUMMARY
PROPOSED 2022 BUDGET**

September 28, 2021

FUND NUMBER	FUND DESCRIPTION	FUND ACTIVITY				
		1/1/2022 BEGINNING BALANCE	REVENUES	PRINCIPAL & INTEREST PAYMENTS	OTHER SOURCES/ (USES)	12/31/2022 ENDING BALANCE
301	GENERAL DEBT	\$382,120	\$2,242,000	\$3,966,708	\$1,391,906	\$ 49,317
303	CDA LEASE REVENUE	(\$0)	\$0	\$0	\$0	\$ (0)
	Total:	\$ 382,119	\$ 2,242,000	\$ 3,966,708	\$ 1,391,906	\$ 49,317

**CITY OF MUSKEGO
DEBT SERVICE FUND
PROPOSED 2022 BUDGET**

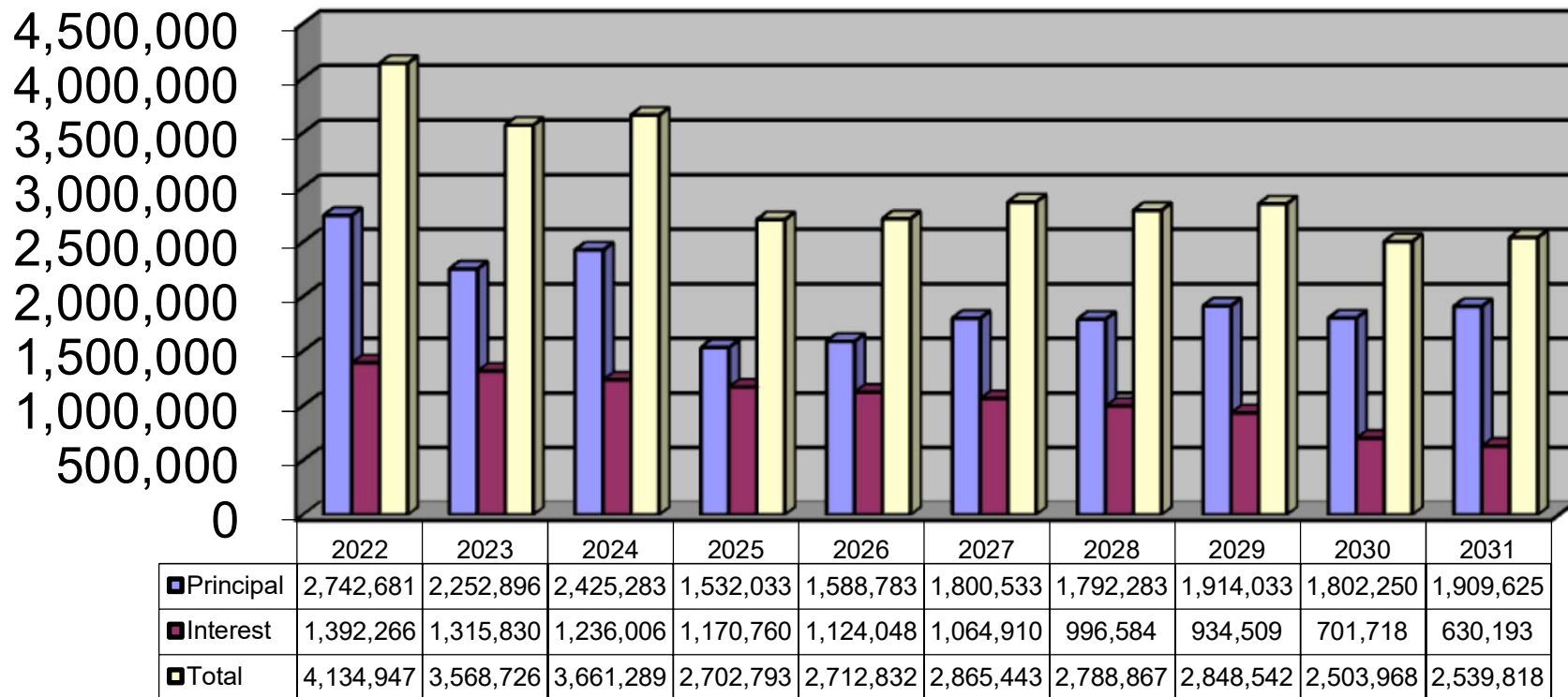
September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	COW Approval
301.07.00.00.4531	INTEREST ON INVESTMENTS	\$21,865	\$53,922	\$59,375	\$8,534	\$15,000	\$15,000	\$0	\$4,000	\$2,000	(\$13,000)	-86.67%	\$0
301.07.85.00.4001	GENERAL PROPERTY TAXES	\$2,139,345	\$2,139,345	\$2,139,345	\$2,190,000	\$2,240,000	\$2,240,000	\$2,240,000	\$2,240,000	\$2,240,000	\$0	0.00%	\$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	\$0	\$22,780,000	\$1,444,690	\$3,414,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.4537	PREMIUM ON DEBT ISSUANCE	\$0	\$566,837	\$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	\$0	\$0	#DIV/0!	\$0
301.20.85.00.8215	TRF FROM CONSERV FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%	\$0
301.20.85.00.8265	TRF FROM CDA FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,355	\$190,355	#DIV/0!	\$0
301.20.85.00.8228	TRF FROM TIF #8	\$130,517	\$86,558	\$154,180	\$113,394	\$61,823	\$61,823	\$61,810	\$61,810	\$0	(\$61,823)	-100.00%	\$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	\$636,362	\$849,745	\$780,294	\$1,893,956	\$853,800	\$853,800	\$853,800	\$848,165	\$890,065	\$36,265	4.25%	\$0
301.20.85.00.8231	TRF FROM TID #11	\$0	\$0	\$142,572	\$173,533	\$173,533	\$173,533	\$173,533	\$198,533	\$211,486	\$37,953	21.87%	\$0
301.20.85.00.8303	TRF FROM CDA LEASE DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169,187	\$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	\$2,425,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
301.20.85.00.8408	TRF FROM TID #8 CAPITAL	\$173,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
301.20.85.00.8411	TRF FROM TID #11	\$32,622	\$47,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
301.07.85.00.7001	PRINCIPAL	\$1,991,018	\$1,866,690	\$2,171,988	\$4,221,977	\$2,967,679	\$2,967,679	\$2,712,596	\$3,019,679	\$2,722,416	(\$245,263)	-8.26%	\$0
301.07.85.00.7002	INTEREST	\$1,068,220	\$1,299,233	\$1,843,100	\$1,520,647	\$1,394,888	\$1,394,888	\$682,924	\$1,293,787	\$1,234,781	(\$160,107)	-11.48%	\$0
301.07.85.00.7003	UNDERWRITER/DISCOUNT FEES	\$0	\$350,809	\$0	\$22,948	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.7006	PAYMENT TO ESCROW AGENT/LEN	\$0	\$25,125,000	\$1,550,000	\$3,375,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.7008	RADIO SYSTEM CAPITAL COSTS	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,510</u>	<u>\$9,512</u>	<u>\$2</u>	<u>0.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$3,201,405</u>	<u>\$29,048,530</u>	<u>\$4,820,457</u>	<u>\$7,893,417</u>	<u>\$3,444,156</u>	<u>\$3,444,156</u>	<u>\$3,429,143</u>	<u>\$3,621,695</u>	<u>\$3,633,906</u>	<u>\$189,750</u>	<u>5.51%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$3,068,747</u>	<u>\$28,651,243</u>	<u>\$5,574,598</u>	<u>\$9,150,082</u>	<u>\$4,372,077</u>	<u>\$4,372,077</u>	<u>\$3,405,030</u>	<u>\$4,322,975</u>	<u>\$3,966,708</u>	<u>(\$405,369)</u>	<u>-9.27%</u>	<u>\$0</u>
GENERAL DEBT Total		<u>\$132,658</u>	<u>\$397,287</u>	<u>(\$754,141)</u>	<u>(\$1,256,665)</u>	<u>(\$927,921)</u>	<u>(\$927,921)</u>	<u>\$24,113</u>	<u>(\$701,280)</u>	<u>(\$332,803)</u>	<u>\$595,118</u>	<u>0.00%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$2,696,918</u>	<u>\$3,094,206</u>	<u>\$2,340,065</u>	<u>\$1,083,400</u>	<u>\$155,479</u>	<u>\$155,479</u>	<u>\$2,364,178</u>	<u>\$382,120</u>	<u>\$49,317</u>	<u>(\$106,162)</u>	<u>-68.28%</u>	<u>\$0</u>
303.07.00.00.4531	INTEREST ON INVESTMENTS	\$3,708	\$8,369	\$10,109	\$2,318	\$4,000	\$4,000	\$0	\$0	\$0	(\$4,000)	-100.00%	\$0
303.20.85.00.8001	USE OF FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
303.20.85.00.8265	TRF FROM CDA FUND #265	\$167,500	\$163,000	\$210,000	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
303.07.85.00.7001	PRINCIPAL - CDA	\$150,000	\$150,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
303.07.85.00.7002	INTEREST - CDA	\$17,500	\$13,000	\$10,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
303.30.00.00.9229	TRF TO TID #9	\$0	\$0	\$0	\$0	\$475,616	\$475,616	\$0	\$296,748	\$0	(\$475,616)	-100.00%	\$0
303.30.00.00.9301	TRF TO GENERAL DEBT SERV	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,187</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
REVENUES Total		<u>\$171,208</u>	<u>\$171,369</u>	<u>\$220,109</u>	<u>\$207,318</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,000)</u>	<u>-100.00%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$167,500</u>	<u>\$163,000</u>	<u>\$210,000</u>	<u>\$205,000</u>	<u>\$475,616</u>	<u>\$475,616</u>	<u>\$0</u>	<u>\$465,935</u>	<u>\$0</u>	<u>(\$475,616)</u>	<u>-100.00%</u>	<u>\$0</u>
CDA LEASE DEBT Total		<u>\$3,708</u>	<u>\$8,369</u>	<u>\$10,109</u>	<u>\$2,318</u>	<u>(\$471,616)</u>	<u>(\$471,616)</u>	<u>\$0</u>	<u>(\$465,935)</u>	<u>\$0</u>	<u>\$471,616</u>	<u>0.00%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$445,138</u>	<u>\$453,507</u>	<u>\$463,616</u>	<u>\$465,934</u>	<u>(\$5,682)</u>	<u>(\$5,682)</u>	<u>\$463,616</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$5,681</u>	<u>-99.99%</u>	<u>\$0</u>
		<u>\$3,142,055</u>	<u>\$3,547,711</u>	<u>\$2,803,681</u>	<u>\$1,549,334</u>	<u>\$149,797</u>	<u>\$149,797</u>	<u>\$2,827,794</u>	<u>\$382,119</u>	<u>\$49,317</u>	<u>(\$100,480)</u>	<u>-67.08%</u>	<u>\$183,521</u>

**CITY OF MUSKEGO
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
AS OF DECEMBER 31, 2021**

									301.07.85.00.7001	
									301.07.85.00.7008	
									302.20.00.00.8902	BALANCE
ISSUE	INTEREST	DATE OF	PRINCIPAL	INTEREST	ORIGINAL	BALANCE			303.07.85.00.7001	OUTSTANDING
	RATE	LOAN	PAYABLE	PAYABLE	AMOUNT OF	OUTSTANDING			PAYMENTS	12/31/21
					LOAN	12/31/20	ADDITIONS	REDUCTIONS		
Bond - Refunding	2.5-4.75	04/27/10	5/1/08-24	4/1 & 10/1	5,575,000	3,375,000	0	0	700,000	2,675,000
Bond - Refunding	2.0-4.00	10/22/13	4/1/14-31	4/1 & 10/1	11,805,000	10,706,375	0	0	280,500	10,425,875
Note	2.0-3.125	10/22/13	4/1/14-23	4/1 & 10/1	810,686	458,843	0	0	91,785	367,058
Bond - Refunding	1.0-3.00	11/26/13	4/1/14-22	4/1 & 10/1	9,550,000	400,000	0	0	2,575,000	(2,175,000)
Refunding Debt (County)	-	12/31/14	2/15/15-22	-	76,082	19,022	0	0	9,510	9,512
Bond - Refunding	2.0-4.00	8/01/18	6/1/19-38	3/1 & 9/1	22,780,000	21,780,000	0	0	635,000	21,145,000
State Loan (Refund 2016)	3.750	7/31/19	3/1/20-29	3/15	1,444,690	1,304,998	0	0	139,692	1,165,306
TOTAL LONG-TERM INDEBTEDNESS					52,041,458	38,044,238	0	0	4,431,487	33,612,751
<u>DEBT LIMIT ~</u>										
2021 Equalized Value of Taxable Property within City's Jurisdiction					\$3,479,899,800					
5% Limit					5.00%					
Debt Limit as of December 31, 2021					\$173,994,990					
Total General Obligation Debt Outstanding at December 31, 2021					\$33,612,751					
Total General Obligation Utility Debt Outstanding at December 31, 2021					\$2,234,789					
Available Debt Capacity for 2021					\$138,147,450					
					79.40%					

CITY OF MUSKEGO **General Obligation** **Total Debt Service Payments**



Note: Payments continue through 2038 and include past TID related debt (approximately 13% of total debt).

SECTION 7
PROPOSED
2022
SPECIAL REVENUE
BUDGETS

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS SUMMARY
PROPOSED 2022 BUDGET**

September 28, 2021

FUND NUMBER	FUND DESCRIPTION	PAGE #	PROJECTED FUND ACTIVITY				
			1/1/2022 BEGINNING BALANCE	REVENUES	EXPENSES	OTHER SOURCES/ (USES)	12/31/2022 ENDING BALANCE
202	PARK DEDICATION FUND	39	1,307	166,752	319,000	319,000	168,059
203	PARK IMPROVEMENT FUND	39	253,663	10,000	263,663	0	0
205	REFUSE & RECYCLING	40	1,004,149	1,508,350	1,547,211	0	965,288
206	REVOLVING LOAN	40	201,366	2,198	0	0	203,564
207	EPI/FUTURE PARKLAND STANDING COMMITTEE	41	123,635	10,025	3,500	0	130,160
210	LANDFILL	41	1,619,859	1,830,993	55,000	(2,169,000)	1,226,852
214	WELL TESTING RESERVE	41	710,867	750	0	0	711,617
215	LAND & OPEN SPACE CONSERVATION	42	359,667	156,300	74,916	(100,000)	341,051
216	STORM WATER	42	147,708	325	142,167	0	5,866
220	RESIDUAL TIF/CAPITAL IMPROVEMENT	43	485,727	3,309	0	0	489,036
228	TID #8 - FREEDOM SQUARE	43	(0)	0	0	0	(0)
229	TID #9 - CDA	43	(0)	0	0	0	(0)
230	TID #10 - MOORLAND GATEWAY	43	0	989,215	99,150	(890,065)	0
231	TID #11 - PARKLAND TOWNE CENTER	44	28,323	412,487	229,325	(211,486)	(0)
263	PARK ARTHUR BASEBALL FIELD	44	0	45,500	15,909	0	29,591
265	COMMUNITY DEVELOPMENT AUTHORITY	44	190,355	0	0	(190,355)	0
270	COMPENSATED ABSENCES FUND	44	2,146,134	5,000	161,475	50,000	2,039,659
		Total:	\$7,272,760	\$5,141,204	\$2,911,315	(\$3,191,906)	\$6,310,743

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>PARK DEDICATION:</u>													
202.08.94.74.4150	GOVERNMENT GRANTS	\$6,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4531	INTEREST ON INVESTMENTS	\$5,098	\$6,088	\$1,980	\$639	\$750	\$750	\$0	\$300	\$200	(\$550)	-73.33%	\$0
202.08.94.74.4537	PARKS DEPT-WATER BUGS PYMT	\$7,078	\$8,485	\$7,612	\$5,570	\$8,304	\$8,304	\$1	\$1	\$1	(\$8,303)	-99.99%	\$0
202.08.94.74.4538	BB FIELD SPONSOR/REIMB/RENT	\$0	\$3,585	\$37,425	\$22,580	\$0	\$0	\$25,575	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4351	BOAT LAUNCH DURHAM	\$938	\$712	\$1,192	\$1,534	\$80	\$80	\$696	\$1,500	\$1,200	\$1,120	1400.00%	\$0
202.08.94.74.4353	BOXHORN LEASE	\$0	\$1,025	\$6,897	\$6,670	\$8,000	\$8,000	\$0	\$0	\$0	(\$8,000)	-100.00%	\$0
202.08.94.74.4355	BOAT LAUNCH BOXHORN	\$6,735	\$4,894	\$4,292	\$6,744	\$4,500	\$4,500	\$2,478	\$5,000	\$5,000	\$500	11.11%	\$0
202.08.94.74.4350	BOAT LAUNCH LAKE DENOON	\$2,898	\$3,025	\$3,293	\$3,694	\$3,000	\$3,000	\$1,869	\$3,000	\$3,000	\$0	0.00%	\$0
202.08.94.74.4352	BOAT LAUNCH LAKE ACCESS	\$291	\$260	\$335	\$391	\$300	\$300	\$323	\$500	\$350	\$50	16.67%	\$0
202.08.94.74.4552	DONATIONS/MISC REIMB	\$18,137	\$7,428	\$2,080	\$46,219	\$101,500	\$101,500	\$1,962	\$2,000	\$7,000	(\$94,500)	-93.10%	\$0
202.08.94.74.4560	LANDFILL HOST FEES	\$181,462	\$212,232	\$197,097	\$206,625	\$185,000	\$185,000	\$185,000	\$365,000	\$150,000	(\$35,000)	-18.92%	\$0
202.08.94.74.4602	FESTIVAL RENT	\$0	\$0	\$750	\$900	\$900	\$900	\$1	\$1	\$1	(\$899)	-99.89%	\$0
202.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$100,000	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$319,000	\$69,000	27.60%	\$0
202.20.00.00.8220	TRF FROM CAP IMPROV/TIF RESIDU	\$0	\$0	\$0	\$0	\$230,000	\$230,000	\$230,000	\$230,000	\$0	(\$230,000)	-100.00%	\$0
202.08.94.74.6528	PARKS - IDLE ISLE BOAT ACCESS	\$0	\$2,908	\$0	\$0	\$0	\$0	\$3,338	\$4,000	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6530	PARKS - PARK ARTHUR	\$17,000	\$0	\$81,444	\$16,509	\$750,000	\$750,000	\$447	\$798,500	\$66,500	(\$683,500)	-91.13%	\$0
202.08.94.74.6531	PARKS - BB FIELD PREP/RENO	\$0	\$15,256	\$62,420	\$41,185	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6532	PARKS - LITTLE MUSKEGO LAKE	\$0	\$0	\$17,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6533	PARKS - ATHLETIC FIELDS	\$0	\$0	\$0	\$0	\$230,000	\$230,000	\$230,000	\$230,000	\$0	(\$230,000)	-100.00%	\$0
202.08.94.74.6537	PARKS - LEE HUBKA PARK	\$0	\$0	\$16,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6538	PARKS - TOWN HALL	\$0	\$0	\$490	\$53,293	\$0	\$0	\$20,000	\$20,000	\$11,500	\$11,500	#DIV/0!	\$0
202.08.94.74.6539	PARKS - DURHAM LAUNCH	\$0	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6541	PARKS - MOORLAND SKATE BOARD	\$4,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500	\$18,500	#DIV/0!	\$0
202.08.94.74.6570	PARKS - HORN PARK	\$2,125	\$810	\$0	\$5,646	\$5,500	\$5,500	\$5,500	\$5,500	\$7,000	\$1,500	27.27%	\$0
202.08.94.74.6571	PARKS - DENOON PARK	\$26,956	\$12,128	\$0	\$2,150	\$2,500	\$2,500	\$2,500	\$2,500	\$17,750	\$15,250	610.00%	\$0
202.08.94.74.6572	PARKS - BLUHM PARK	\$1,500	\$10,844	\$997	\$7,913	\$6,000	\$6,000	\$7,070	\$7,070	\$51,750	\$45,750	762.50%	\$0
202.08.94.74.6573	PARKS - OFF ROAD TRAILS	\$51,963	\$366,340	\$11,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6575	PARKS - KURTH PARK	\$375	\$198,952	\$49,180	\$2,150	\$3,500	\$3,500	\$1,780	\$3,500	\$11,000	\$7,500	214.29%	\$0
202.08.94.74.6576	PARKS - VETERANS MEMORIAL	\$0	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500	\$6,500	#DIV/0!	\$0
202.08.94.74.6577	PARKS - JENSEN PARK	\$0	\$13,422	\$0	\$2,150	\$2,500	\$2,500	\$2,500	\$2,500	\$16,750	\$14,250	570.00%	\$0
202.08.94.74.6578	PARKS - MANCHESTER	\$2,200	\$0	\$0	\$0	\$40,000	\$40,000	\$88,028	\$145,000	\$0	(\$40,000)	-100.00%	\$0
202.08.94.74.6579	PARKS - IDLE ISLE	\$20,652	\$2,700	\$57,280	\$39,948	\$0	\$0	\$6,414	\$6,414	\$41,500	\$41,500	#DIV/0!	\$0
202.08.94.74.6581	PARKS - LIONS	\$31,053	\$8,298	\$1,585	\$0	\$0	\$0	\$0	\$0	\$45,250	\$45,250	#DIV/0!	\$0
202.08.94.74.6582	PARKS - SCHMIDT	\$0	\$0	\$3,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6584	PARKS - OTHER EXPENSES	\$15,446	\$12,103	\$40,867	\$17,686	\$15,000	\$15,000	\$5,604	\$15,000	\$25,000	\$10,000	66.67%	\$0
202.08.94.74.6585	PARKS - BOXHORN	\$0	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6586	PARKS - MOORLAND	\$0	\$0	\$1,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
REVENUES Total		\$329,378	\$247,734	\$262,952	\$551,567	\$792,334	\$792,334	\$697,905	\$857,302	\$485,752	(\$306,582)	-38.69%	\$0
EXPENDITURES Total		\$173,721	\$646,494	\$344,689	\$188,629	\$1,055,000	\$1,055,000	\$373,182	\$1,239,984	\$319,000	(\$736,000)	-69.76%	\$0
PARK DEDICATION Total		\$155,657	(\$398,760)	(\$81,737)	\$362,938	(\$262,666)	(\$262,666)	\$324,723	(\$382,682)	\$166,752	\$429,418	-163.48%	\$0
FUND BALANCE:		\$501,548	\$102,788	\$21,051	\$383,989	\$121,323	\$121,323	\$708,712	\$1,307	\$168,059	\$46,736	38.52%	\$0
<i>Note: \$37,000 is reserved for future lauch related maintenance.</i>													
<u>PARK IMPROVEMENT:</u>													
203.08.94.74.4427	PARK - SUBDIVIDER FEES	\$92,169	\$11,286	\$131,248	\$30,096	\$10,000	\$10,000	\$18,810	\$20,000	\$10,000	\$0	0.00%	\$0
203.08.94.74.4531	INTEREST ON INVESTMENTS	\$630	\$2,010	\$3,265	\$1,118	\$500	\$500	\$0	\$250	\$0	(\$500)	-100.00%	\$0
203.20.00.00.8210	TRF FROM LANDFILL	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
203.30.00.00.9210	TRF TO LANDFILL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,663	\$263,663	#DIV/0!	\$0
203.08.94.74.6501	PARKS - PROJECTS	\$299,206	\$59,455	\$13,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
REVENUES Total		\$92,799	\$13,296	\$134,513	\$31,214	\$10,500	\$10,500	\$18,810	\$20,250	\$10,000	(\$500)	-4.76%	\$0
EXPENDITURES Total		\$299,206	\$59,455	\$13,398	\$0	\$0	\$0	\$0	\$0	\$263,663	\$0	0.00%	\$0
PARK IMPROVEMENT Total		(\$206,407)	(\$46,158)	\$121,114	\$31,214	\$10,500	\$10,500	\$18,810	\$20,250	(\$253,663)	(\$500)	-4.76%	\$0
FUND BALANCE:		\$127,243	\$81,085	\$202,199	\$233,413	\$243,913	\$243,913	\$252,223	\$253,663	\$0	(\$243,913)	-100.00%	\$0

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
REFUSE & RECYCLING: - INCREASE FEES													
205.03.00.00.4137	RECYCLING GRANT FUNDS	\$92,091	\$87,233	\$11,536	\$0	\$10,000	\$10,000	\$73,238	\$73,238	\$75,000	\$65,000	650.00%	\$0
205.03.00.00.4339	RECYCLING-CURBSIDE USER CHARGE	\$341,859	\$343,759	\$346,320	\$348,492	\$348,000	\$348,000	\$175,168	\$350,000	\$460,000	\$112,000	32.18%	\$0
205.03.00.00.4531	INTEREST INCOME	\$5,396	\$14,473	\$19,461	\$5,035	\$10,000	\$10,000	\$0	\$2,500	\$1,250	(\$8,750)	-87.50%	\$0
205.03.00.00.4552	WASTE MANAGEMENT FEES	\$34,861	\$33,493	\$93,377	\$83,566	\$50,000	\$50,000	\$52,695	\$85,000	\$80,000	\$30,000	60.00%	\$0
205.03.00.00.4810	RECYCLING PENALTY	\$1,850	\$2,088	\$2,124	\$400	\$2,000	\$2,000	\$0	\$250	\$100	(\$1,900)	-95.00%	\$0
205.03.00.00.5101	SALARIES & WAGES	\$86,247	\$77,340	\$97,000	\$92,746	\$128,790	\$128,790	\$17,792	\$95,000	\$141,688	\$12,898	10.01%	\$0
205.03.00.00.5102	OVERTIME - RECYCLING	\$8	\$591	\$0	\$118	\$455	\$455	\$35	\$100	\$181	(\$274)	-60.21%	\$0
205.03.00.00.5201	FICA	\$6,522	\$5,878	\$7,357	\$7,037	\$9,972	\$9,972	\$1,394	\$7,500	\$10,954	\$982	9.85%	\$0
205.03.00.00.5202	PENSION	\$5,239	\$5,227	\$6,001	\$5,587	\$8,157	\$8,157	\$1,209	\$6,450	\$8,775	\$618	7.57%	\$0
205.03.00.00.5203	HEALTH INSURANCE	\$9,783	\$10,538	\$13,689	\$12,551	\$30,312	\$30,312	\$1,941	\$15,000	\$34,509	\$4,197	13.84%	\$0
205.03.00.00.5204	LIFE INSURANCE	\$233	\$241	\$223	\$270	\$375	\$375	\$85	\$250	\$567	\$192	51.12%	\$0
205.03.00.00.5229	HEALTH INS. ALLOWANCE	\$768	\$768	\$768	\$848	\$1,108	\$1,108	\$639	\$850	\$1,326	\$218	19.68%	\$0
205.03.00.00.5702	RECYCLING - SUPPLIES	\$0	\$829	\$0	\$847	\$500	\$500	\$872	\$900	\$1,000	\$500	100.00%	\$0
205.03.00.00.5704	OTHER SUPPLIES/EXP - RECYCLING	\$2,029	\$1,235	\$838	\$668	\$1,500	\$1,500	\$0	\$500	\$1,500	\$0	0.00%	\$0
205.03.00.00.5805	ATTORNEY SERVICES	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$0	0.00%	\$0
205.03.00.00.5820	RECYCLING - OUTSIDE SERVICES	\$307,475	\$307,802	\$316,466	\$332,406	\$400,000	\$400,000	\$294,132	\$500,000	\$525,000	\$125,000	31.25%	\$0
205.03.00.00.6001	NOTICES AND PUBLICATIONS	\$0	\$3,260	\$5,049	\$0	\$2,500	\$2,500	\$0	\$1,250	\$2,500	\$0	0.00%	\$0
205.03.00.00.6056	OUTSIDE SERVICES - YARD WASTE	\$21,138	\$17,043	\$17,429	\$21,497	\$25,000	\$25,000	\$11,474	\$20,000	\$25,000	\$0	0.00%	\$0
205.03.00.00.6057	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$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	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$50,000	\$0	0.00%	\$0
205.03.30.00.4339	REFUSE - CURBSIDE USER CHR	\$664,596	\$668,280	\$671,873	\$677,716	\$675,000	\$675,000	\$340,540	\$680,000	\$890,000	\$215,000	31.85%	\$0
205.03.30.00.4810	REFUSE PENALTY	\$8,849	\$8,999	\$8,970	\$5,180	\$8,750	\$8,750	\$0	\$2,500	\$2,000	(\$6,750)	-77.14%	\$0
205.03.30.00.5101	SALARIES AND WAGES	\$21,697	\$21,930	\$22,904	\$25,418	\$24,950	\$24,950	\$14,122	\$22,000	\$22,927	(\$2,023)	-8.11%	\$0
205.03.30.00.5102	OVERTIME - REFUSE	\$8	\$0	\$0	\$137	\$272	\$272	\$35	\$50	\$0	(\$272)	-100.00%	\$0
205.03.30.00.5201	FICA	\$1,678	\$1,712	\$1,781	\$1,973	\$2,014	\$2,014	\$1,125	\$1,675	\$1,855	(\$159)	-7.91%	\$0
205.03.30.00.5202	PENSION	\$1,458	\$1,469	\$1,502	\$1,716	\$1,545	\$1,545	\$961	\$1,485	\$1,490	(\$55)	-3.53%	\$0
205.03.30.00.5203	HEALTH INSURANCE	\$2,567	\$2,859	\$2,974	\$3,288	\$3,298	\$3,298	\$939	\$1,000	\$0	(\$3,298)	-100.00%	\$0
205.03.30.00.5204	LIFE INSURANCE	\$83	\$91	\$100	\$74	\$79	\$79	\$50	\$75	\$113	\$34	43.04%	\$0
205.03.30.00.5229	HEALTH INS. ALLOWANCE	\$768	\$768	\$768	\$848	\$1,108	\$1,108	\$639	\$850	\$1,326	\$218	19.68%	\$0
205.03.30.00.5704	OTHER SUPPLIES & EXPENSES	\$6,442	\$5,325	\$5,887	\$4,535	\$7,500	\$7,500	\$4,180	\$5,000	\$5,500	(\$2,000)	-26.67%	\$0
205.03.30.00.5820	CONTRACTED SERVICES	\$536,007	\$549,260	\$561,560	\$578,462	\$580,000	\$580,000	\$403,511	\$695,000	\$700,000	\$120,000	20.69%	\$0
205.03.30.00.6057	ADMINISTRATIVE CHARGES	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$2,500</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$1,149,502</u>	<u>\$1,158,326</u>	<u>\$1,153,660</u>	<u>\$1,120,390</u>	<u>\$1,103,750</u>	<u>\$1,103,750</u>	<u>\$641,641</u>	<u>\$1,193,488</u>	<u>\$1,508,350</u>	<u>\$404,600</u>	<u>36.66%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$1,020,150</u>	<u>\$1,024,164</u>	<u>\$1,072,297</u>	<u>\$1,101,025</u>	<u>\$1,290,435</u>	<u>\$1,290,435</u>	<u>\$760,136</u>	<u>\$1,384,935</u>	<u>\$1,547,211</u>	<u>\$256,776</u>	<u>0.00%</u>	<u>\$0</u>
REFUSE & RECYCLING Total		<u>\$129,352</u>	<u>\$134,161</u>	<u>\$81,363</u>	<u>\$19,365</u>	<u>(\$186,685)</u>	<u>(\$186,685)</u>	<u>(\$118,495)</u>	<u>(\$191,447)</u>	<u>(\$38,861)</u>	<u>\$147,824</u>	<u>-79.18%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$960,706</u>	<u>\$1,094,867</u>	<u>\$1,176,230</u>	<u>\$1,195,596</u>	<u>\$1,008,911</u>	<u>\$1,008,911</u>	<u>\$1,077,100</u>	<u>\$1,004,149</u>	<u>\$965,288</u>	<u>(\$43,623)</u>	<u>-4.32%</u>	<u>\$0</u>
REVOLVING LOAN:													
206.06.00.00.4141	WDF GRANT	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
206.06.00.00.4530	INTEREST ON NOTES	\$2,020	\$2,475	\$3,164	\$2,753	\$2,295	\$2,295	\$1,311	\$2,295	\$1,848	(\$447)	-19.48%	\$0
206.06.00.00.4531	INTEREST ON INVESTMENTS	\$1,583	\$3,689	\$4,886	\$1,404	\$2,000	\$2,000	\$548	\$750	\$350	(\$1,650)	-82.50%	\$0
206.06.00.00.4536	WDF - OTHER INCOME	\$0	\$2,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
206.06.00.00.6056	OTHER EXPENSE	\$0	\$0	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
206.06.00.00.6057	ADMINISTRATIVE CHARGES	\$12,129	\$5,888	\$430	\$40	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
206.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$0</u>	<u>(\$400,000)</u>	<u>-100.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$3,603</u>	<u>\$8,368</u>	<u>\$328,051</u>	<u>\$4,156</u>	<u>\$4,295</u>	<u>\$4,295</u>	<u>\$1,859</u>	<u>\$3,045</u>	<u>\$2,198</u>	<u>(\$2,097)</u>	<u>-48.82%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$12,129</u>	<u>\$5,888</u>	<u>\$520</u>	<u>\$40</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$0</u>	<u>(\$400,000)</u>	<u>-100.00%</u>	<u>\$0</u>
REVOLVING LOAN Total		<u>(\$8,526)</u>	<u>\$2,480</u>	<u>\$327,531</u>	<u>\$4,116</u>	<u>(\$395,705)</u>	<u>(\$395,705)</u>	<u>(\$398,141)</u>	<u>(\$396,955)</u>	<u>\$2,198</u>	<u>\$397,903</u>	<u>-100.56%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$264,194</u>	<u>\$266,674</u>	<u>\$594,205</u>	<u>\$598,321</u>	<u>\$202,616</u>	<u>\$202,616</u>	<u>\$200,180</u>	<u>\$201,366</u>	<u>\$203,564</u>	<u>\$948</u>	<u>0.47%</u>	<u>\$0</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
<u>EPI STANDING COMMITTEE:</u>													
207.01.00.00.4531	INTEREST ON INVESTMENTS	\$180	\$407	\$491	\$110	\$200	\$200	\$8	\$50	\$25	(\$175)	-87.50%	\$0
207.01.00.00.4560	LANDFILL HOST FEES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%	\$0
207.01.00.00.6055	LANDFILL NEGOTIATING COMM.	\$1,646	\$1,350	\$1,490	\$1,045	\$2,500	\$2,500	\$850	\$1,750	\$2,000	(\$500)	-20.00%	\$0
207.01.00.00.6057	ADMINISTRATIVE CHARGES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$750	\$1,500	\$1,500	\$0	0.00%	\$0
REVENUES Total		\$10,180	\$10,407	\$10,491	\$10,110	\$10,200	\$10,200	\$10,008	\$10,050	\$10,025	(\$175)	-1.72%	\$0
EXPENDITURES Total		\$3,146	\$2,850	\$2,990	\$2,545	\$4,000	\$4,000	\$1,600	\$3,250	\$3,500	(\$500)	-12.50%	\$0
EPI STANDING COMMITTEE Total		\$7,034	\$7,557	\$7,501	\$7,565	\$6,200	\$6,200	\$8,408	\$6,800	\$6,525	\$325	5.24%	\$0
FUND BALANCE:		\$94,212	\$101,769	\$109,270	\$116,835	\$123,035	\$123,035	\$125,243	\$123,635	\$130,160	\$7,125	5.79%	\$0
<u>CABLE:</u>													
209.01.00.00.6050	DMS & VIDEO EXPENSES	\$72,943	\$16,950	\$17,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.30.00.00.9101	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$2,253	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
REVENUES Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
EXPENDITURES Total		\$72,943	\$16,950	\$17,638	\$2,253	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
CABLE Total		(\$72,943)	(\$16,950)	(\$17,638)	(\$2,253)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
FUND BALANCE:		\$36,841	\$19,891	\$2,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	(\$0)
<u>LANDFILL:</u>													
210.03.00.00.4531	INTEREST ON INVESTMENTS	\$12,278	\$38,411	\$51,933	\$12,869	\$25,000	\$25,000	\$0	\$6,500	\$3,250	(\$21,750)	-87.00%	\$0
210.03.00.00.4542	MISCELLANEOUS REIMBURSEMENT	\$52,671	\$54,778	\$56,969	\$59,248	\$61,615	\$61,615	\$0	\$61,615	\$64,080	\$2,465	4.00%	\$0
210.03.00.00.4560	LANDFILL HOST FEES	\$1,418,697	\$1,665,974	\$1,576,779	\$1,653,003	\$1,480,000	\$1,480,000	\$365,618	\$1,000,000	\$1,500,000	\$20,000	1.35%	\$0
210.20.00.00.8203	TRF FROM PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,663	\$263,663	#DIV/0!	\$0
210.03.00.00.5815	ENGINEERING FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
210.03.00.00.5816	LANDFILL OVERSITE AUDIT	\$44,568	\$47,338	\$48,880	\$44,813	\$50,000	\$50,000	\$27,546	\$48,000	\$50,000	\$0	0.00%	\$0
210.03.00.00.6057	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$5,000	\$4,000	\$5,000	\$5,000	\$2,500	\$5,000	\$5,000	\$0	0.00%	\$0
210.30.00.00.9202	TRANSFER TO PARK DEDICATION	\$100,000	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$319,000	\$69,000	27.60%	\$0
210.30.00.00.9203	TRF TO PARK IMPROVEMENTS	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
210.30.00.00.9216	TRANSFER TO STORMWATER FUND	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
210.30.00.00.9401	TRF TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	\$1,475,073	\$1,475,073	\$1,475,073	\$842,305	\$0	(\$1,475,073)	-100.00%	\$0
210.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	\$800,000	\$550,000	\$2,100,000	\$400,000	\$1,665,279	\$1,665,279	\$1,665,279	\$1,665,279	\$1,850,000	\$184,721	11.09%	\$0
REVENUES Total		\$1,483,646	\$1,759,163	\$1,685,681	\$1,725,120	\$1,566,615	\$1,566,615	\$365,618	\$1,068,115	\$1,830,993	\$264,378	16.88%	\$0
EXPENDITURES Total		\$1,289,568	\$702,338	\$2,153,880	\$698,813	\$3,445,352	\$3,445,352	\$3,420,398	\$2,810,584	\$2,224,000	(\$1,221,352)	-35.45%	\$0
LANDFILL Total		\$194,078	\$1,056,825	(\$468,199)	\$1,026,307	(\$1,878,737)	(\$1,878,737)	(\$3,054,780)	(\$1,742,469)	(\$393,007)	\$1,485,730	-79.08%	\$0
FUND BALANCE:		\$1,747,396	\$2,804,221	\$2,336,022	\$3,362,328	\$1,483,591	\$1,483,591	\$307,548	\$1,619,859	\$1,226,852	(\$256,739)	-17.31%	\$0
<u>WELL TESTING RESERVE:</u>													
214.01.00.00.4531	INTEREST ON INVESTMENTS	\$5,245	\$12,447	\$15,391	\$3,529	\$7,500	\$7,500	\$0	\$1,500	\$750	(\$6,750)	-90.00%	\$0
214.01.00.00.4560	LANDFILL HOST FEES	\$33,000	\$31,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
REVENUES Total		\$38,245	\$44,330	\$15,391	\$3,529	\$7,500	\$7,500	\$0	\$1,500	\$750	(\$6,750)	-90.00%	\$0
EXPENDITURES Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
WELL TESTING RESERVE Total		\$38,245	\$44,330	\$15,391	\$3,529	\$7,500	\$7,500	\$0	\$1,500	\$750	(\$6,750)	-90.00%	\$0
FUND BALANCE:		\$646,117	\$690,447	\$705,838	\$709,367	\$716,867	\$716,867	\$709,367	\$710,867	\$711,617	(\$5,250)	-0.73%	\$0

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
CONSERVATION:													
215.06.00.00.4138	STEWARDSHIP GRANT	\$0	\$0	\$0	\$18,200	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.4140	CONSERVATION GRANTS	\$0	\$0	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.4430	CONSERVATION FEE	\$37,938	\$19,302	\$11,960	\$21,249	\$5,000	\$5,000	\$6,897	\$10,000	\$5,000	\$0	0.00%	\$0
215.06.00.00.4431	TRAIL FEE	\$2,940	\$360	\$4,215	\$1,500	\$250	\$250	\$660	\$1,000	\$750	\$500	200.00%	\$0
215.06.00.00.4531	INTEREST ON INVESTMENTS	\$1,518	\$4,395	\$6,746	\$1,906	\$2,000	\$2,000	\$0	\$950	\$450	(\$1,550)	-77.50%	\$0
215.06.00.00.4542	MISC REIMBURSEMENT/DONATIONS	\$6,098	\$6,520	\$6,094	\$5,443	\$5,000	\$5,000	\$9	\$100	\$100	(\$4,900)	-98.00%	\$0
215.06.00.00.4560	LANDFILL HOST FEES	\$181,462	\$212,232	\$197,097	\$206,625	\$185,000	\$185,000	\$92,500	\$115,000	\$150,000	(\$35,000)	-18.92%	\$0
215.06.00.00.5101	SALARIES AND WAGES	\$38,519	\$28,903	\$12,432	\$12,000	\$15,660	\$15,660	\$8,315	\$13,000	\$15,600	(\$60)	-0.38%	\$0
215.06.00.00.5201	FICA TAX	\$2,891	\$2,184	\$951	\$918	\$1,198	\$1,198	\$636	\$960	\$1,196	(\$2)	-0.17%	\$0
215.06.00.00.5202	PENSION FUND	\$2,619	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5203	HEALTH INSURANCE	\$4,670	\$2,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5204	LIFE INSURANCE	\$122	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5301	TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5302	GASOLINE/OIL/MILEAGE	\$1,224	\$1,660	\$1,473	\$1,158	\$1,750	\$1,750	\$502	\$1,500	\$1,800	\$50	2.86%	\$0
215.06.00.00.5303	CONFERENCES & SPECIAL EVENTS	\$429	\$667	\$426	\$841	\$700	\$700	\$190	\$700	\$700	\$0	0.00%	\$0
215.06.00.00.5305	DUES & MEMBERSHIPS	\$220	\$485	\$0	\$360	\$500	\$500	\$265	\$500	\$500	\$0	0.00%	\$0
215.06.00.00.5601	TELEPHONE REIMB	\$120	\$120	\$120	\$120	\$120	\$120	\$80	\$120	\$120	\$0	0.00%	\$0
215.06.00.00.5704	OTHER SUPPLIES & EXPENSES	\$3,596	\$3,664	\$5,464	\$2,597	\$5,000	\$5,000	\$2,363	\$5,000	\$5,000	\$0	0.00%	\$0
215.06.00.00.5801	PROFESSIONAL SERVICES	\$1,950	\$1,949	\$2,510	\$1,870	\$2,000	\$2,000	\$1,241	\$2,000	\$2,000	\$0	0.00%	\$0
215.06.00.00.6008	CONSERVANCY MANAGEMENT	\$11,287	\$23,342	\$19,856	\$40,909	\$45,000	\$45,000	\$21,465	\$45,000	\$30,000	(\$15,000)	-33.33%	\$0
215.06.00.00.6009	URBAN FORESTRY MGMT	\$556	\$7,282	\$7,500	\$14,851	\$15,000	\$15,000	\$2,661	\$10,000	\$15,000	\$0	0.00%	\$0
215.06.00.00.6010	LAND PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.6057	ADMINISTRATIVE CHARGES	\$3,000	\$3,000	\$3,000	\$2,000	\$3,000	\$3,000	\$1,500	\$3,000	\$3,000	\$0	0.00%	\$0
215.06.00.00.6506	CAPITAL EQUIP - TRUCK	\$29,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$229,955</u>	<u>\$242,809</u>	<u>\$229,711</u>	<u>\$254,922</u>	<u>\$197,250</u>	<u>\$197,250</u>	<u>\$100,066</u>	<u>\$127,050</u>	<u>\$156,300</u>	<u>(\$40,950)</u>	<u>-20.76%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$201,163</u>	<u>\$176,869</u>	<u>\$153,732</u>	<u>\$177,624</u>	<u>\$189,928</u>	<u>\$189,928</u>	<u>\$139,217</u>	<u>\$181,780</u>	<u>\$174,916</u>	<u>(\$15,012)</u>	<u>0.00%</u>	<u>\$0</u>
CONSERVATION Total		<u>\$28,793</u>	<u>\$65,940</u>	<u>\$75,979</u>	<u>\$77,298</u>	<u>\$7,322</u>	<u>\$7,322</u>	<u>(\$39,151)</u>	<u>(\$54,730)</u>	<u>(\$18,616)</u>	<u>(\$25,938)</u>	<u>-354.25%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$195,180</u>	<u>\$261,120</u>	<u>\$337,099</u>	<u>\$414,397</u>	<u>\$421,719</u>	<u>\$421,719</u>	<u>\$375,246</u>	<u>\$359,667</u>	<u>\$341,051</u>	<u>(\$80,668)</u>	<u>-19.13%</u>	<u>\$0</u>
STORM WATER:													
216.08.00.00.4147	INTERGOVERNMENTAL REIMB	\$12,000	\$140,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.01.00.00.4531	INTEREST ON INVESTMENTS	\$1,869	\$4,575	\$6,789	\$1,373	\$1,500	\$1,500	\$0	\$650	\$325	(\$1,175)	-78.33%	\$0
216.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.5101	SALARIES AND WAGES	\$9,329	\$16,208	\$17,182	\$17,835	\$18,867	\$18,867	\$12,349	\$18,900	\$19,246	\$379	2.01%	\$0
216.08.00.00.5201	FICA	\$688	\$1,195	\$1,256	\$1,297	\$1,443	\$1,443	\$898	\$1,445	\$1,472	\$29	1.99%	\$0
216.08.00.00.5202	PENSION	\$634	\$1,085	\$1,126	\$1,204	\$1,225	\$1,225	\$834	\$1,275	\$1,251	\$26	2.16%	\$0
216.08.00.00.5203	HEALTH INSURANCE	\$2,244	\$4,122	\$4,270	\$4,387	\$4,947	\$4,947	\$3,009	\$4,500	\$5,161	\$214	4.33%	\$0
216.08.00.00.5204	LIFE INSURANCE	\$9	\$18	\$23	\$29	\$34	\$34	\$20	\$30	\$37	\$3	9.73%	\$0
216.08.00.00.5229	HEALTH INS ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.6503	URBAN RURAL DRAINAGE	\$103,687	\$54,872	\$0	\$63,577	\$100,000	\$100,000	\$0	\$10,000	\$100,000	\$0	0.00%	\$0
216.08.00.00.6549	LAKE STREET STORM SEWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.6550	FLINTLOCK TRAIL STORM SEWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.6557	NR 216 COMPLIANCE MS4	<u>\$9,701</u>	<u>\$8,247</u>	<u>\$12,381</u>	<u>\$10,484</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$5,060</u>	<u>\$12,500</u>	<u>\$15,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$13,869</u>	<u>\$244,993</u>	<u>\$6,789</u>	<u>\$1,373</u>	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$0</u>	<u>\$650</u>	<u>\$325</u>	<u>(\$1,175)</u>	<u>-78.33%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$126,292</u>	<u>\$85,747</u>	<u>\$36,238</u>	<u>\$98,812</u>	<u>\$141,515</u>	<u>\$141,515</u>	<u>\$22,170</u>	<u>\$48,650</u>	<u>\$142,167</u>	<u>\$652</u>	<u>0.00%</u>	<u>\$0</u>
STORM WATER Total		<u>(\$112,423)</u>	<u>\$159,245</u>	<u>(\$29,449)</u>	<u>(\$97,439)</u>	<u>(\$140,015)</u>	<u>(\$140,015)</u>	<u>(\$22,170)</u>	<u>(\$48,000)</u>	<u>(\$141,842)</u>	<u>(\$1,827)</u>	<u>1.30%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$163,351</u>	<u>\$322,596</u>	<u>\$293,147</u>	<u>\$195,708</u>	<u>\$55,692</u>	<u>\$55,692</u>	<u>\$173,538</u>	<u>\$147,708</u>	<u>\$5,866</u>	<u>(\$49,827)</u>	<u>-89.47%</u>	<u>\$0</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
RESIDUAL TIF:													
220.01.00.00.4530	INTEREST ON NOTES/CLOSING COST	\$4,234	\$3,899	\$3,960	\$3,581	\$5,059	\$5,059	\$2,103	\$5,059	\$2,684	(\$2,375)	-46.95%	\$0
220.01.00.00.4531	INTEREST ON INVESTMENTS	\$1,900	\$8,894	\$16,874	\$2,608	\$4,250	\$4,250	\$0	\$1,250	\$625	(\$3,625)	-85.29%	\$0
220.20.00.00.8228	CLOSE TID - CITY DIST TRF	\$0	\$0	\$0	\$0	\$13,800	\$13,800	\$0	\$14,322	\$0	(\$13,800)	-100.00%	\$0
220.20.00.00.8229	CLOSE TID - CITY DIST TRF	\$0	\$0	\$0	\$0	\$501,155	\$501,155	\$0	\$501,155	\$0	(\$501,155)	-100.00%	\$0
220.20.00.00.8411	TRF FROM TID #411	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.01.00.00.5704	MISC EXPENSES/BUSINESS LOANS	\$58,666	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.30.00.00.9101	TRF TO GF - CAP IMPROV	\$0	\$0	\$0	\$54,500	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.30.00.00.9202	TRF TO PARK DEDICATION	\$0	\$0	\$0	\$0	\$230,000	\$230,000	\$230,000	\$230,000	\$0	(\$230,000)	-100.00%	\$0
220.30.00.00.9301	TRF TO DEBT SERVICE	\$0	\$0	\$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	\$495,000	\$495,000	\$495,000	\$495,000	\$0	(\$495,000)	-100.00%	\$0
220.30.00.00.9411	TRF TO TID 11	<u>\$500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
REVENUES Total		<u>\$6,134</u>	<u>\$512,792</u>	<u>\$20,834</u>	<u>\$6,189</u>	<u>\$524,264</u>	<u>\$524,264</u>	<u>\$2,103</u>	<u>\$521,786</u>	<u>\$3,309</u>	<u>(\$3,625)</u>	<u>-0.69%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$558,666</u>	<u>\$270</u>	<u>\$0</u>	<u>\$54,500</u>	<u>\$725,000</u>	<u>\$725,000</u>	<u>\$725,000</u>	<u>\$725,000</u>	<u>\$0</u>	<u>(\$725,000)</u>	<u>0.00%</u>	<u>\$0</u>
RESIDUAL TIF Total		<u>(\$552,532)</u>	<u>\$512,522</u>	<u>\$20,834</u>	<u>(\$48,311)</u>	<u>(\$200,736)</u>	<u>(\$200,736)</u>	<u>(\$722,897)</u>	<u>(\$203,214)</u>	<u>\$3,309</u>	<u>\$721,375</u>	<u>-359.37%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$203,896</u>	<u>\$716,418</u>	<u>\$737,252</u>	<u>\$688,941</u>	<u>\$488,205</u>	<u>\$488,205</u>	<u>(\$33,956)</u>	<u>\$485,727</u>	<u>\$489,036</u>	<u>\$831</u>	<u>0.17%</u>	<u>\$0</u>
TID #8:													
228.01.00.00.4001	TIF #8 GENERAL PROPERTY TAX	\$133,524	\$86,115	\$154,529	\$113,692	\$113,691	\$113,691	\$131,852	\$131,852	\$0	(\$113,691)	-100.00%	\$0
228.01.00.00.4122	ST AID EXMPT COMPUTER REPLACMT	\$3,418	\$3,468	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$3,552	\$0	(\$3,552)	-100.00%	\$0
228.01.00.00.5810	AUDIT & SPECIAL A/C SERV	\$6,425	\$3,025	\$3,900	\$3,850	\$5,150	\$5,150	\$0	\$5,000	\$0	(\$5,150)	-100.00%	\$0
228.01.00.00.6065	CLOSE TID - DISTRICT DIST	\$0	\$0	\$0	\$0	\$36,470	\$36,470	\$0	\$49,380	\$0	(\$36,470)	-100.00%	\$0
228.30.00.00.9301	TRF TO DEBT SERVICE	\$130,517	\$86,558	\$154,180	\$113,394	\$61,823	\$61,823	\$61,810	\$61,813	\$0	(\$61,823)	-100.00%	\$0
228.30.00.00.9220	CLOSE TID - CITY DIST TRF	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,800</u>	<u>\$13,800</u>	<u>\$0</u>	<u>\$19,211</u>	<u>\$0</u>	<u>(\$13,800)</u>	<u>-100.00%</u>	<u>\$0</u>
REVENUES Total		<u>\$136,942</u>	<u>\$89,583</u>	<u>\$158,080</u>	<u>\$117,244</u>	<u>\$117,243</u>	<u>\$117,243</u>	<u>\$135,404</u>	<u>\$135,404</u>	<u>\$0</u>	<u>(\$117,243)</u>	<u>-100.00%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$136,942</u>	<u>\$89,583</u>	<u>\$158,080</u>	<u>\$117,244</u>	<u>\$117,243</u>	<u>\$117,243</u>	<u>\$61,810</u>	<u>\$135,404</u>	<u>\$0</u>	<u>(\$117,243)</u>	<u>0.00%</u>	<u>\$0</u>
TID #8 Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$73,594</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$73,594</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>0.00%</u>	<u>\$0</u>
TID #9:													
229.01.00.00.4001	TIF #9 GENERAL PROPERTY TAX	\$227,416	\$163,215	\$408,764	\$419,078	\$411,078	\$411,078	\$437,924	\$437,925	\$0	(\$411,078)	-100.00%	\$0
229.01.00.00.4122	ST AID EXEMPT COMPUTER REPLACE	\$3,543	\$3,595	\$3,682	\$3,682	\$3,682	\$3,682	\$3,682	\$3,682	\$0	(\$3,682)	-100.00%	\$0
229.20.00.00.8303	TID CLOSING - DEBT SERV TRF	\$0	\$0	\$0	\$0	\$475,616	\$475,616	\$0	\$296,748	\$0	(\$475,616)	-100.00%	\$0
229.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$5,150	\$2,650	\$3,900	\$3,850	\$5,150	\$5,150	\$0	\$13,750	\$0	(\$5,150)	-100.00%	\$0
229.01.00.00.6001	NOTICES & PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
229.01.00.00.6065	CLOSE TID - DISTRICT DIST	\$0	\$0	\$0	\$0	\$1,324,550	\$1,324,550	\$0	\$1,199,659	\$0	(\$1,324,550)	-100.00%	\$0
229.30.00.00.9220	CLOSE TID - CITY DIST TRF	\$0	\$0	\$0	\$0	\$501,155	\$501,155	\$0	\$466,724	\$0	(\$501,155)	-100.00%	\$0
229.30.00.00.9265	TRF TO CDA FUND	<u>\$167,500</u>	<u>\$163,000</u>	<u>\$210,000</u>	<u>\$205,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
REVENUES Total		<u>\$230,959</u>	<u>\$166,810</u>	<u>\$412,446</u>	<u>\$422,759</u>	<u>\$414,760</u>	<u>\$414,760</u>	<u>\$441,606</u>	<u>\$738,355</u>	<u>\$0</u>	<u>(\$414,760)</u>	<u>-100.00%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$172,650</u>	<u>\$165,650</u>	<u>\$213,900</u>	<u>\$208,850</u>	<u>\$1,830,855</u>	<u>\$1,830,855</u>	<u>\$0</u>	<u>\$1,680,133</u>	<u>\$0</u>	<u>(\$1,830,855)</u>	<u>0.00%</u>	<u>\$0</u>
TID #9 Total		<u>\$58,309</u>	<u>\$1,160</u>	<u>\$198,546</u>	<u>\$213,909</u>	<u>(\$1,416,095)</u>	<u>(\$1,416,095)</u>	<u>\$441,606</u>	<u>(\$941,778)</u>	<u>\$0</u>	<u>\$1,416,095</u>	<u>-100.00%</u>	<u>\$0</u>
FUND BALANCE:		<u>\$528,163</u>	<u>\$529,323</u>	<u>\$727,869</u>	<u>\$941,778</u>	<u>\$421,462</u>	<u>\$421,462</u>	<u>\$1,383,384</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$421,462)</u>	<u>-100.00%</u>	<u>\$0</u>
TID #10:													
230.01.00.00.4001	TIF #10 GENERAL PROPERTY TAX	\$969,899	\$862,099	\$1,120,966	\$948,843	\$950,000	\$950,000	\$944,363	\$944,363	\$986,265	\$36,265	3.82%	\$0
230.01.00.00.4122	COMPUTER STATE AID	\$2,839	\$2,881	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$2,950	\$0	0.00%	\$0
230.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$5,150	\$5,550	\$3,900	\$3,850	\$5,150	\$5,150	\$150	\$5,150	\$5,150	\$0	0.00%	\$0
230.08.91.19.6520	DEVELOPER INCENTIVES	\$0	\$0	\$0	\$0	\$0	\$94,000	\$94,000	\$94,000	\$94,000	\$94,000	#DIV/0!	\$0
230.30.00.00.9301	TRF TO DEBT SERVICE	<u>\$636,362</u>	<u>\$849,745</u>	<u>\$780,294</u>	<u>\$1,893,956</u>	<u>\$853,800</u>	<u>\$853,800</u>	<u>\$853,800</u>	<u>\$848,163</u>	<u>\$890,065</u>	<u>\$36,265</u>	<u>4.25%</u>	<u>\$0</u>
REVENUES Total		<u>\$972,738</u>	<u>\$864,980</u>	<u>\$1,123,916</u>	<u>\$951,794</u>	<u>\$952,950</u>	<u>\$952,950</u>	<u>\$947,314</u>	<u>\$947,313</u>	<u>\$989,215</u>	<u>\$36,265</u>	<u>3.81%</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$641,512</u>	<u>\$855,295</u>	<u>\$784,194</u>	<u>\$1,897,806</u>	<u>\$858,950</u>	<u>\$952,950</u>	<u>\$947,950</u>	<u>\$947,313</u>	<u>\$989,215</u>	<u>\$130,265</u>	<u>0.00%</u>	<u>\$0</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2022 BUDGET**

September 28, 2021

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Prior Year Actual	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Adopted Budget	2021 Amended Budget	8/31 YTD Actual	2021 Annual Projection	2022 Department Request	2022 \$ Change from 2021 Budget	2022 % Change from 2021 Budget	2022 COW Approval
TID #10 Total		<u>\$331,226</u>	<u>\$9,685</u>	<u>\$339,722</u>	<u>(\$946,012)</u>	<u>\$94,000</u>	<u>\$0</u>	<u>(\$636)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$94,000)</u>	<u>0.00%</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$596,607</u>	<u>\$606,292</u>	<u>\$946,014</u>	<u>(\$0)</u>	<u>\$258,497</u>	<u>\$258,497</u>	<u>(\$637)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$258,497)</u>	<u>0.00%</u>	<u>\$0</u>
<u>TID #11:</u>													
231.01.00.00.4001	TIF #11 GENERAL PROPERTY TAX	\$0	\$78,187	\$318,765	\$278,950	\$350,000	\$350,000	\$338,045	\$338,045	\$412,487	\$62,487	17.85%	\$0
231.01.00.00.4122	COMPUTER STATE AID	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$0	\$0	(\$500)	-100.00%	\$0
231.20.00.00.8411	TRF FROM TID 11 CAP	\$0	\$0	\$0	\$755	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
231.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$0	\$150	\$3,900	\$3,850	\$5,150	\$5,150	\$150	\$5,150	\$5,150	\$0	0.00%	\$0
231.08.91.19.6520	DEVELOPER INCENTIVES	\$0	\$0	\$0	\$174,018	\$206,635	\$206,635	\$0	\$206,635	\$224,175	\$17,540	8.49%	\$0
231.30.00.00.9301	TRF TO DEBT SERVICE	\$0	\$0	\$142,572	\$173,533	\$173,533	\$173,533	\$173,533	\$198,533	\$211,486	\$37,953	21.87%	\$0
231.30.00.00.9411	TRF TO PARKLAND CAPITAL #411	<u>\$0</u>	<u>\$78,037</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
	REVENUES Total	<u>\$0</u>	<u>\$78,187</u>	<u>\$318,765</u>	<u>\$279,705</u>	<u>\$350,500</u>	<u>\$350,500</u>	<u>\$338,045</u>	<u>\$338,045</u>	<u>\$412,487</u>	<u>\$61,987</u>	<u>17.69%</u>	<u>\$0</u>
	EXPENDITURES Total	<u>\$0</u>	<u>\$78,187</u>	<u>\$146,472</u>	<u>\$351,401</u>	<u>\$385,318</u>	<u>\$385,318</u>	<u>\$173,683</u>	<u>\$410,318</u>	<u>\$440,811</u>	<u>\$55,493</u>	<u>0.00%</u>	<u>\$0</u>
TID #11 Total		<u>\$0</u>	<u>\$0</u>	<u>\$172,293</u>	<u>(\$71,696)</u>	<u>(\$34,818)</u>	<u>(\$34,818)</u>	<u>\$164,362</u>	<u>(\$72,273)</u>	<u>(\$28,324)</u>	<u>\$6,494</u>	<u>0.00%</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$0</u>	<u>\$0</u>	<u>\$172,293</u>	<u>\$100,596</u>	<u>\$0</u>	<u>\$0</u>	<u>\$264,958</u>	<u>\$28,323</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>0.00%</u>	<u>\$0</u>
<u>PARK ARTHUR BASEBALL FIELD</u>													
263.05.00.00.4325	PARK ARTHUR BB FUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,500	\$45,500	#DIV/0!	\$0
263.05.00.00.5101	SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,625	\$14,625	#DIV/0!	\$0
263.05.00.00.5201	FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,119	\$1,119	#DIV/0!	\$0
263.05.00.00.5702	SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150	\$150	#DIV/0!	\$0
263.05.00.00.6002	BACKGROUND CHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$15	#DIV/0!	\$0
263.05.00.00.6035	PARK ARTHUR BB EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
	REVENUES Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45,500</u>	<u>\$45,500</u>	<u>#DIV/0!</u>	<u>\$0</u>
	EXPENDITURES Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,909</u>	<u>\$61,409</u>	<u>0.00%</u>	<u>\$0</u>
COMMUNITY DEVELOPMENT AUTHORITY Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,591</u>	<u>(\$15,909)</u>	<u>0.00%</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,591</u>	<u>\$29,591</u>	<u>#DIV/0!</u>	<u>\$0</u>
<u>COMMUNITY DEVELOPMENT AUTHORITY:</u>													
265.20.00.00.8229	TRF FROM TIF 229	\$167,500	\$163,000	\$210,000	\$205,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
265.06.00.00.5801	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
265.30.00.00.9101	TRF TO GENERAL FUND	\$0	\$0	\$0	\$0	\$24,550	\$24,550	\$24,550	\$0	\$0	(\$24,550)	-100.00%	\$0
265.30.00.00.9303	TRF TO CDA DEBT SERV	<u>\$167,500</u>	<u>\$163,000</u>	<u>\$210,000</u>	<u>\$205,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$190,355</u>	<u>\$190,355</u>	<u>#DIV/0!</u>	<u>\$0</u>
	REVENUES Total	<u>\$167,500</u>	<u>\$163,000</u>	<u>\$210,000</u>	<u>\$205,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
	EXPENDITURES Total	<u>\$167,500</u>	<u>\$163,000</u>	<u>\$210,000</u>	<u>\$205,000</u>	<u>\$24,550</u>	<u>\$24,550</u>	<u>\$24,550</u>	<u>\$0</u>	<u>\$190,355</u>	<u>\$165,805</u>	<u>0.00%</u>	<u>\$0</u>
COMMUNITY DEVELOPMENT AUTHORITY Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$24,550)</u>	<u>(\$24,550)</u>	<u>(\$24,550)</u>	<u>\$0</u>	<u>(\$190,355)</u>	<u>(\$165,805)</u>	<u>0.00%</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$190,355</u>	<u>\$190,355</u>	<u>\$190,355</u>	<u>\$190,355</u>	<u>\$176,837</u>	<u>\$176,837</u>	<u>\$165,805</u>	<u>\$190,355</u>	<u>\$0</u>	<u>(\$176,837)</u>	<u>-100.00%</u>	<u>\$0</u>
<u>COMPENSATED ABSENCES:</u>													
270.01.00.00.4531	INTEREST ON INVESTMENTS	\$19,817	\$42,252	\$50,238	\$10,997	\$20,000	\$20,000	\$0	\$5,500	\$5,000	(\$15,000)	-75.00%	\$0
270.20.00.00.8100	TRF FROM GENERAL FUND	<u>(\$58,270)</u>	<u>\$108,550</u>	<u>\$12,751</u>	<u>\$202,052</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
270.01.00.00.5103	EMPLOYEE PAYOUT	<u>\$295,199</u>	<u>\$49,670</u>	<u>\$169,322</u>	<u>\$91,975</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$198,271</u>	<u>\$225,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
270.01.00.00.5201	FICA	<u>\$22,583</u>	<u>\$3,800</u>	<u>\$12,953</u>	<u>\$7,036</u>	<u>\$11,475</u>	<u>\$11,475</u>	<u>\$15,168</u>	<u>\$17,250</u>	<u>\$11,475</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
270.01.00.00.5203	HEALTH ALLOW - SEVERANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,372</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,457</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
	REVENUES Total	<u>(\$38,453)</u>	<u>\$150,802</u>	<u>\$62,990</u>	<u>\$213,049</u>	<u>\$70,000</u>	<u>\$70,000</u>	<u>\$50,000</u>	<u>\$55,500</u>	<u>\$55,000</u>	<u>(\$15,000)</u>	<u>-21.43%</u>	<u>\$0</u>
	EXPENDITURES Total	<u>\$317,782</u>	<u>\$53,469</u>	<u>\$185,647</u>	<u>\$99,011</u>	<u>\$161,475</u>	<u>\$161,475</u>	<u>\$215,895</u>	<u>\$247,250</u>	<u>\$161,475</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
COMPENSATED ABSENCES Total		<u>(\$356,235)</u>	<u>\$97,333</u>	<u>(\$122,658)</u>	<u>\$114,038</u>	<u>(\$91,475)</u>	<u>(\$91,475)</u>	<u>(\$165,895)</u>	<u>(\$191,750)</u>	<u>(\$106,475)</u>	<u>(\$15,000)</u>	<u>0.00%</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$2,249,170</u>	<u>\$2,346,503</u>	<u>\$2,223,845</u>	<u>\$2,337,884</u>	<u>\$142,932</u>	<u>\$142,932</u>	<u>\$2,171,988</u>	<u>\$2,146,134</u>	<u>\$2,039,659</u>	<u>\$1,896,727</u>	<u>1327.01%</u>	<u>\$0</u>
<u>GRAND TOTAL SPECIAL REVENUE FUND BALANCE</u>													
		<u>\$8,504,979</u>	<u>\$10,134,349</u>	<u>\$10,774,941</u>	<u>\$11,469,508</u>	<u>\$5,865,601</u>	<u>\$5,865,601</u>	<u>\$7,954,294</u>	<u>\$7,272,760</u>	<u>\$6,310,743</u>	<u>\$415,550</u>	<u>\$9</u>	<u>\$7,025,354</u>

SECTION 8

PROPOSED

2022

CAPITAL PROJECT

BUDGETS

**CITY OF MUSKEGO
CAPITAL PROJECTS SUMMARY
PROPOSED 2022 BUDGET**

September 28, 2021

PROJECT FUNDING	DEPARTMENT	CAPITAL EXPENDITURE (Landfill)	CAPITAL EXP. (Fund Balance)	TOTAL
ELECTION ELECTRONIC POLL BOOKS (2018 carryover)	FINANCE& ADMINISTRATION	\$45,000		\$45,000
MAIL MACHINE	FINANCE& ADMINISTRATION	\$8,500		\$8,500
WIRELESS CAMERAS	INFORMATION TECHNOLOGY	\$71,900		\$71,900
FIBER CONNECT TO SCHOOL DISTRICT	INFORMATION TECHNOLOGY	\$64,295		\$64,295
STORAGE AREA NETWORK (SAN)	INFORMATION TECHNOLOGY	\$132,000		\$132,000
COPIER REPLACEMENTS	INFORMATION TECHNOLOGY	\$22,000		\$22,000
TASER CONDUCTED ELECTRIC WEAPON REPLACEMENT	POLICE	\$63,715		\$63,715
PEPPERBALL	POLICE	\$5,000		\$5,000
40mm LAUNCHER	POLICE	\$5,000		\$5,000
AMMUNITION	POLICE	\$68,000		\$68,000
WINDOWS	POLICE	\$14,000		\$14,000
LAUNDRY ROOM	POLICE	\$120,000		\$120,000
VEHICLE REPLACE (Transfer from Operating Budget)	POLICE	\$150,000		\$150,000
SUBURBAN CRITICAL INCIDENT TEAM VEHICLE (SCIT)	POLICE	\$7,500		\$7,500
TCVFD EQUIPMENT (Pending Agreement - Council Approval)	TC VOLUNTEER FIRE DEPT	\$362,700		\$362,700
CARPETING/FLOORING	LIBRARY	\$11,000		\$11,000
PUBLIC FURNITURE	LIBRARY	\$16,000		\$16,000
RADIO FREQUENCY IDENTIFICATION SYSTEM (RFID)	LIBRARY	\$48,500		\$48,500
SERVICE DESKS REDESIGN	LIBRARY	\$60,500		\$60,500
VAN	PW&D - BUILDING	\$50,000		\$50,000
RICHDORF DRIVE CULVERT PIPE REPLACEMENT	PW&D - ENGINEERING	\$175,000		\$175,000
PLOW TRUCK (Transfer from Operating Budget)	PW&D - PUBLIC WORKS	\$215,000		\$215,000
LED LIGHTS - JANESVILLE ROAD	PW&D - PUBLIC WORKS		\$50,000	\$50,000
SMALL EQUIPMENT	PW&D - PUBLIC WORKS		\$5,000	\$5,000
PICKUP TRUCK REPLACEMENT	PW&D - PUBLIC WORKS		\$65,000	\$65,000
FRONT END LOADER	PW&D - PUBLIC WORKS		\$210,000	\$210,000
SKID LOADER WITH BUCKET	PW&D - PUBLIC WORKS		\$80,000	\$80,000
WOOD CHIPPER	PW&D - PUBLIC WORKS		\$80,000	\$80,000
TAR KETTLE	PW&D - PUBLIC WORKS		\$25,000	\$25,000
TOTAL CAPITAL PROJECTS		\$1,715,610	\$515,000	\$2,230,610

**CITY OF MUSKEGO
CAPITAL BORROWING FUND
PROPOSED 2022 BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 PRIOR YEAR ACTUAL	2020 PRIOR YEAR ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 CURRENT YTD 8/31	2021 ANNUAL PROJECTION	2022 COW RECOMMEND
<u>REVENUES:</u>								
401.08.00.00.4150	GOVERNMENT GRANTS	389,549	0	0	0	0	0	0
401.08.00.00.4531	INTEREST ON INVESTMENTS	115,036	6,931	0	0	0	0	0
401.08.90.06.4565	REOFFERING PREMIUM	0	0	0	0	0	0	0
	TOTAL REVENUES:	<u>504,585</u>	<u>6,931</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURES:</u>								
<u>NON-DEPARTMENTAL</u>								
401.08.90.06.7004	DEBT DISCOUNT	0	0	0	0	0	0	0
	TOTAL NON-DEPARTMENTAL:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>BUILDING</u>								
401.08.90.09.6550	FACILITY PLAN - CITY HALL	0	0	0	0	0	0	0
	TOTAL BUILDING:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>PW&D - ENGINEERING DIVISION</u>								
401.08.91.19.6503	MOORLAND RECONSTRUCTION	45,482	0	0	0	0	0	0
401.08.91.19.6504	BAYLANE DR RECONSTRUCTION	2,467,809	10,286	0	0	0	0	0
401.08.91.19.6507	HILLEDALE DR RECONSTRUCTION	0	65,101	2,800,000	2,800,000	41,692	2,000,000	0
401.08.93.51.6550	FACILITY PLAN - CITY GARAGE	2,420	0	0	0	0	0	0
	TOTAL PW&D ENGINEERING DIVISION:	<u>2,515,711</u>	<u>75,388</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>41,692</u>	<u>2,000,000</u>	<u>0</u>
<u>PUBLIC SAFETY</u>								
401.08.91.20.6550	FACILITIES PLAN - POLICE	3,857,132	15,000	0	0	0	0	0
	TOTAL PUBLIC SAFETY:	<u>3,857,132</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES:	<u>6,372,843</u>	<u>90,388</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>41,692</u>	<u>2,000,000</u>	<u>0</u>
<u>OTHER FINANCING SOURCES/(USES):</u>								
401.20.00.00.8902	PROCEEDS FROM DEBT ISSUANCE	0	0	0	0	0	0	0
401.20.00.00.8605	TRF FROM WATER UTILITY FUND	0	0	0	0	0	0	0
401.20.00.00.8210	TRF FROM LANDFILL FUND	0	0	1,475,073	1,475,073	1,475,073	842,305	0
401.30.00.00.9301	TRF TO DEBT SERVICE FUND	0	0	0	0	0	0	0
401.30.00.00.9605	TRF TO WATER UTIL	0	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES/(USES):	<u>0</u>	<u>0</u>	<u>1,475,073</u>	<u>1,475,073</u>	<u>1,475,073</u>	<u>842,305</u>	<u>0</u>
	NET REVENUES OVER/(UNDER)	<u>(5,868,259)</u>	<u>(83,457)</u>	<u>(1,324,927)</u>	<u>(1,324,927)</u>	<u>1,433,381</u>	<u>(1,157,695)</u>	<u>0</u>
	FUND BALANCE END OF YEAR 2018:	<u>7,109,408</u>						
	PROJECTED FUND BALANCE END OF YEAR:	<u>1,241,150</u>	<u>1,157,694</u>	<u>(167,233)</u>	<u>(167,233)</u>	<u>2,591,075</u>	<u>0</u>	<u>0</u>

**CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2022 BUDGET**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2019 PRIOR YEAR ACTUAL</u>	<u>2020 PRIOR YEAR ACTUAL</u>	<u>2021 ADOPTED BUDGET</u>	<u>2021 AMENDED BUDGET</u>	<u>2021 CURRENT YTD 8/31</u>	<u>2021 ANNUAL PROJECTION</u>	<u>2022 COW RECOMMEND</u>
<u>REVENUES:</u>								
410.08.00.00.4150	GOVERNMENT GRANTS	17,666	7,280	1,500	1,500	0	0	0
410.08.00.00.4542	MISC REIMBURSEMENT/DONATIONS	0	57,200	0	0	0	0	0
410.08.00.00.4553	SALE OF PROPERTY	<u>273,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,420</u>	<u>63,420</u>	<u>0</u>
TOTAL REVENUES:		<u>290,886</u>	<u>64,480</u>	<u>1,500</u>	<u>1,500</u>	<u>63,420</u>	<u>63,420</u>	<u>0</u>
<u>EXPENDITURES:</u>								
<u>MAYOR / FINANCE & ADMINISTRATION</u>								
410.08.90.02.6503	DMS SOFTWARE - LASERFICHE	0	9,140	62,520	62,520	62,658	62,658	0
410.08.90.02.6506	ELECTION EQUIPMENT	2,600	0	45,000	45,000	0	0	45,000
410.08.90.03.6503	UPGRADE FINANCIAL SOFTWARE	0	15,850	0	0	0	0	0
410.08.90.03.6504	MAIL/POSTAGE MACHINE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,500</u>
TOTAL MAYOR / FINANCE & ADMINISTRATION:		<u>2,600</u>	<u>24,990</u>	<u>107,520</u>	<u>107,520</u>	<u>62,658</u>	<u>62,658</u>	<u>53,500</u>
<u>HISTORICAL BUILDINGS</u>								
410.08.90.06.6567	HISTORICAL BLDG REPAIR/MAINT	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
TOTAL HISTORICAL BUILDINGS:		<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
<u>BUILDING MAINTENANCE</u>								
410.08.90.09.6502	REPLACE VEHICLE - MAINT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
TOTAL BUILDING MAINTENANCE:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
<u>INFORMATION TECHNOLOGY</u>								
410.08.90.14.6503	MULTI-FUNCTION PRINTING DEVICE	0	0	0	0	0	0	22,000
410.08.90.14.6511	STORAGE AREA NETWORK (SAN)	0	14,456	0	0	0	0	132,000
410.08.90.14.6518	EMAIL SERVER CLIENT UPGRADE	12,808	0	0	0	0	0	0
410.08.90.14.6522	MICROSOFT OFFICE UPGRADE	53,004	0	0	0	0	0	0
410.08.90.14.6523	WIRELESS CAMERAS	108,061	62,584	63,000	63,000	16,412	63,000	71,900
410.08.90.14.6525	SECURITY AUDIT - TESTING	0	13,520	0	0	0	0	0
410.08.90.14.6526	SIREN UPDATES	14,500	0	0	0	0	0	0
410.08.90.14.6527	FIBER CONNECT - MNSD	0	0	0	0	0	0	64,295
410.08.90.14.6528	GPS UNIT REPLACEMENT	<u>0</u>	<u>0</u>	<u>5,600</u>	<u>5,600</u>	<u>5,583</u>	<u>5,583</u>	<u>0</u>
TOTAL INFORMATION TECHNOLOGY:		<u>188,373</u>	<u>90,560</u>	<u>68,600</u>	<u>68,600</u>	<u>21,995</u>	<u>68,583</u>	<u>290,195</u>
<u>POLICE</u>								
410.08.91.20.6501	K-9 UNIT	0	61,043	0	0	35,114	35,114	0
410.08.91.20.6503	EMD PROQA PROGRAM	0	37,620	0	0	10,713	10,713	0
410.08.91.20.6506	CROSSMATCH FINGERPRINT SYSTEM	22,585	0	0	0	0	0	0
410.08.91.20.6510	NON-LETHAL WEAPONS	0	0	0	0	0	0	73,715
410.08.91.20.6511	TACTICAL TEAM HEADSET/PLATES	0	8,547	0	0	0	0	0
410.08.91.20.6517	SCIT VEHICLE	0	7,500	7,500	7,500	4,241	7,500	0
410.08.91.20.6519	DRONE	0	0	24,928	24,928	25,906	25,906	0
410.08.91.20.6520	TRAINING EQUIPMENT	0	0	13,228	13,228	13,451	13,451	0
410.08.91.20.6521	RIFLE PLATE/CARRIER/AMMUNITION	0	0	0	0	0	0	68,000
410.08.91.20.6522	LICENSE PLATE READER	0	0	27,000	27,000	0	0	0
410.08.91.20.6525	SHOOTING RANGE	17,513	91,083	0	0	0	0	0
410.08.91.20.6527	TRANSPORT SQUAD	8,015	0	0	0	0	0	150,000
410.08.91.20.6528	DETECTIVE-UTILITY VEHICLE	15,625	0	46,000	46,000	29,048	46,000	7,500
410.08.91.20.6550	PD NEW & FORMER BUILDING	<u>34,087</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>134,000</u>
TOTAL POLICE:		<u>97,825</u>	<u>205,792</u>	<u>118,656</u>	<u>118,656</u>	<u>118,474</u>	<u>138,684</u>	<u>433,215</u>
<u>VOLUNTEER FIRE SERVICES</u>								
410.08.91.21.6501	TC PUMPER	542,504	0	0	0	0	0	0
410.08.91.21.6502	AMKUS RESCUE TOOL	36,000	0	0	0	0	0	0
410.08.91.21.6503	COPY MACHINE/PAGERS/COMPUTERS	7,150	7,000	7,000	7,000	0	7,000	7,000
410.08.91.21.6505	COMPUTER/CAD/MODEM	0	0	0	0	0	0	115,700
410.08.91.21.6509	TCVFD FIRE HOSE/TESTING	0	0	5,000	5,000	0	5,000	5,000
410.08.91.21.6510	TCVFD FIRE HELMETS	0	0	8,000	8,000	0	8,000	0
410.08.91.21.6511	TCVFD FIRE GEAR	0	0	0	0	0	0	45,000
410.08.91.21.6512	TCVFD STABILIZING STRUTS	0	0	10,000	10,000	0	10,000	10,000
410.08.91.21.6513	DEFIBRILLATORS-ZOLL XSERIES	0	0	0	0	0	0	180,000
410.08.91.21.6514	TC TANKER	0	0	300,000	300,000	0	300,000	0
410.08.91.21.6515	TC BREATHING APPARATUSES	404,179	0	0	0	0	0	0
410.08.91.21.6517	TC AERIAL LADDER	<u>0</u>	<u>0</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,381,509</u>	<u>1,381,509</u>	<u>0</u>
TOTAL VOLUNTEER FIRE SERVICES:		<u>989,832</u>	<u>7,000</u>	<u>1,830,000</u>	<u>1,830,000</u>	<u>1,381,509</u>	<u>1,711,509</u>	<u>362,700</u>

**CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2022 BUDGET**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2019 PRIOR YEAR ACTUAL</u>	<u>2020 PRIOR YEAR ACTUAL</u>	<u>2021 ADOPTED BUDGET</u>	<u>2021 AMENDED BUDGET</u>	<u>2021 CURRENT YTD 8/31</u>	<u>2021 ANNUAL PROJECTION</u>	<u>2022 COW RECOMMEND</u>
<u>EXPENDITURES (Continued):</u>								
<u>PW&D - ENGINEERING DIVISION</u>								
410.08.91.19.6507	HILLENDALE DRIVE RECONSTRUCT	21,957	0	0	0	0	0	0
410.08.91.19.6508	BRIDGE RECONSTRUCT OLD LOOMIS	37,897	600	0	0	198,280	198,280	0
410.08.91.19.6510	COMP PLAN UPDATE	10,125	0	0	0	0	0	0
410.08.90.19.6510	RICHDORF CULVERT PIPE	0	0	0	0	0	0	175,000
TOTAL PW&D - ENGINEERING DIVISION:		69,980	600	0	0	198,280	198,280	175,000
<u>PW&D - PLANNING DIVISION</u>								
410.08.90.18.6502	GATEWAY SIGNAGE	0	0	21,000	21,000	0	0	0
410.08.90.18.6504	BANNERS	0	0	8,000	8,000	0	0	0
410.08.90.18.6509	UTILITY TERRAIN VEHICLE	0	0	40,000	40,000	32,150	32,150	0
410.08.90.18.6518	DECORATIVE LIGHTING	10,000	0	0	0	0	0	0
TOTAL PW&D - PLANNING DIVISION:		10,000	0	69,000	69,000	32,150	32,150	0
<u>PW&D - PUBLIC WORKS DIVISION</u>								
410.08.93.51.6502	LED LIGHTING	0	79,961	60,000	60,000	10,000	60,000	50,000
410.08.93.51.6507	PICK-UP TRUCK REPLACEMENT	0	0	128,500	128,500	47,723	128,500	280,000
410.08.93.51.6510	ROADSIDE MOWER DECK	0	0	150,000	150,000	130,603	150,000	0
410.08.93.51.6514	FRONT END LOADER	0	0	0	0	0	0	210,000
410.08.93.51.6516	SKID LOADER W/ BUCKET	0	0	0	0	0	0	80,000
410.08.93.51.6518	SALT SHED/AUGER	7,800	0	0	0	0	0	0
410.08.93.51.6522	ASPHALT ROLLER	28,185	0	0	0	0	0	0
410.08.93.51.6525	PAVEMENT STRIPER	16,366	0	0	0	0	0	0
410.08.93.51.6529	BUILDING ASPHALT & CONCRETE	298,788	0	0	0	0	0	0
410.08.93.51.6530	HOT PATCH GEN II/TAR KETTLE	16,756	0	0	0	0	0	25,000
410.08.93.51.6532	MACHINE TOOLS	24,988	4,597	5,000	5,000	0	5,000	5,000
410.08.93.51.6533	SCISSOR LIFT	7,879	0	0	0	0	0	0
410.08.93.51.6534	TRAILERS	16,970	170	0	0	0	0	0
410.08.93.51.6535	BOOM TRUCK	0	193,005	0	0	0	0	0
410.08.93.51.6536	CONVEYOR BELT	0	0	145,000	145,000	142,750	142,750	0
410.08.93.51.6537	LARGE TIRE MACHINE	0	17,747	0	0	0	0	0
410.08.93.51.6539	BOXHORN - COLD STORAGE	0	0	100,000	100,000	0	100,000	0
410.08.93.51.6540	BACKHOE/EXCAVATOR	0	134,646	0	0	0	0	0
410.08.93.51.6541	WOOD CHIPPER	0	0	0	0	0	0	80,000
TOTAL PW&D - PUBLIC WORKS DIVISION:		417,730	430,125	588,500	588,500	331,076	586,250	730,000
<u>LIBRARY</u>								
410.08.90.71.6502	RFID	0	0	0	0	0	0	48,500
410.08.90.71.6504	PARKING LOT SEAL COATING	8,714	0	0	0	0	0	0
410.08.90.71.6507	CARPETING/FLOORING	11,974	0	118,363	118,363	0	118,363	11,000
410.08.90.71.6508	CHILDRENS AREA REDESIGN	0	0	0	0	0	0	0
410.08.90.71.6511	PUBLIC FURNITURE	24,995	0	16,000	16,000	0	16,000	16,000
410.08.90.71.6512	SERVICE DESK REDESIGN	0	0	37,000	37,000	0	37,000	60,500
410.08.90.71.6513	YOUNG ADULT AREA REDESIGN	0	0	56,000	56,000	5,739	56,000	0
410.08.90.71.6514	SECURITY CAMERAS	4,488	0	0	0	0	0	0
TOTAL LIBRARY:		50,171	0	227,363	227,363	5,739	227,363	136,000
TOTAL EXPENDITURES:		1,826,511	759,067	3,019,639	3,019,639	2,151,880	3,035,477	2,230,610
<u>OTHER FINANCING SOURCES/(USES):</u>								
410.20.00.00.8206	TRF FROM WRLF	0	0	400,000	400,000	400,000	400,000	0
410.20.00.00.8220	TRF FROM CAPITAL IMPROVEMENT	0	0	495,000	495,000	495,000	495,000	0
410.20.00.00.8210	TRF FROM LANDFILL ACCOUNT	2,100,000	400,000	1,665,279	1,665,279	1,665,279	1,665,279	1,850,000
TOTAL OTHER FINANCING SOURCES/(USES):		2,100,000	400,000	2,560,279	2,560,279	2,560,279	2,560,279	1,850,000
NET REVENUES OVER/(UNDER) EXPENDITURES:		564,375	(294,587)	(457,860)	(457,860)	471,819	(411,778)	(380,610)
FUND BALANCE END OF YEAR 2018:		552,940						
FUND BALANCE END OF YEAR		1,117,315	822,728	364,868	364,868	1,294,547	410,950	30,340

CITY OF MUSKEGO
TAX INCREMENT DISTRICT #11 CAPITAL BORROWING FUND
PROPOSED 2022 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 PRIOR YEAR ACTUAL	2020 PRIOR YEAR ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 CURRENT YTD 8/31	2021 ANNUAL PROJECTION	2022 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	319	169	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	916,717	916,717	0	0	917,772
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:		319	169	916,717	916,717	0	0	917,772
EXPENDITURES:								
411.08.91.19.5805	ATTORNEY	0	3,803	0	0	495	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	921,480	921,480	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	755	0	0	0	0	0
411.30.00.00.9220	TRF TO TIF RESIDUAL FUND	(500,000)	0	0	0	0	0	0
TOTAL EXPENDITURES:		(500,000)	4,558	921,480	921,480	495	0	921,480
NET REVENUES OVER/(UNDER)		500,319	(4,389)	(4,763)	(4,763)	(495)	0	(3,708)
FUND BALANCE END OF YEAR		8,097	3,708	0	0	3,213	3,708	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 and 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 (2017 – 2020) actual revenues and expenditures
- 2021 adopted budget
- 2021 amended budget (most often same as adopted budget)
- 1st eight months of 2021
- Estimate of total projected 2021 activity
- 2022 Department Request
- 2022 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. Effective with the 2019 Budget, 100% of these wages will be reflected in the General Operating Fund. 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-#7. Per Resolution #105-2009, \$600,000 of fund balance was been 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.

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 28th, 2021

City of Muskego

Tax Levy Worksheet - Proposed 2022 Budget

Based Upon Assessor Information

State Levy Limit - Net New Growth \$255,755 → 1.923%

Plus: Terminated TIDs \$80,674.57 → 0.60%

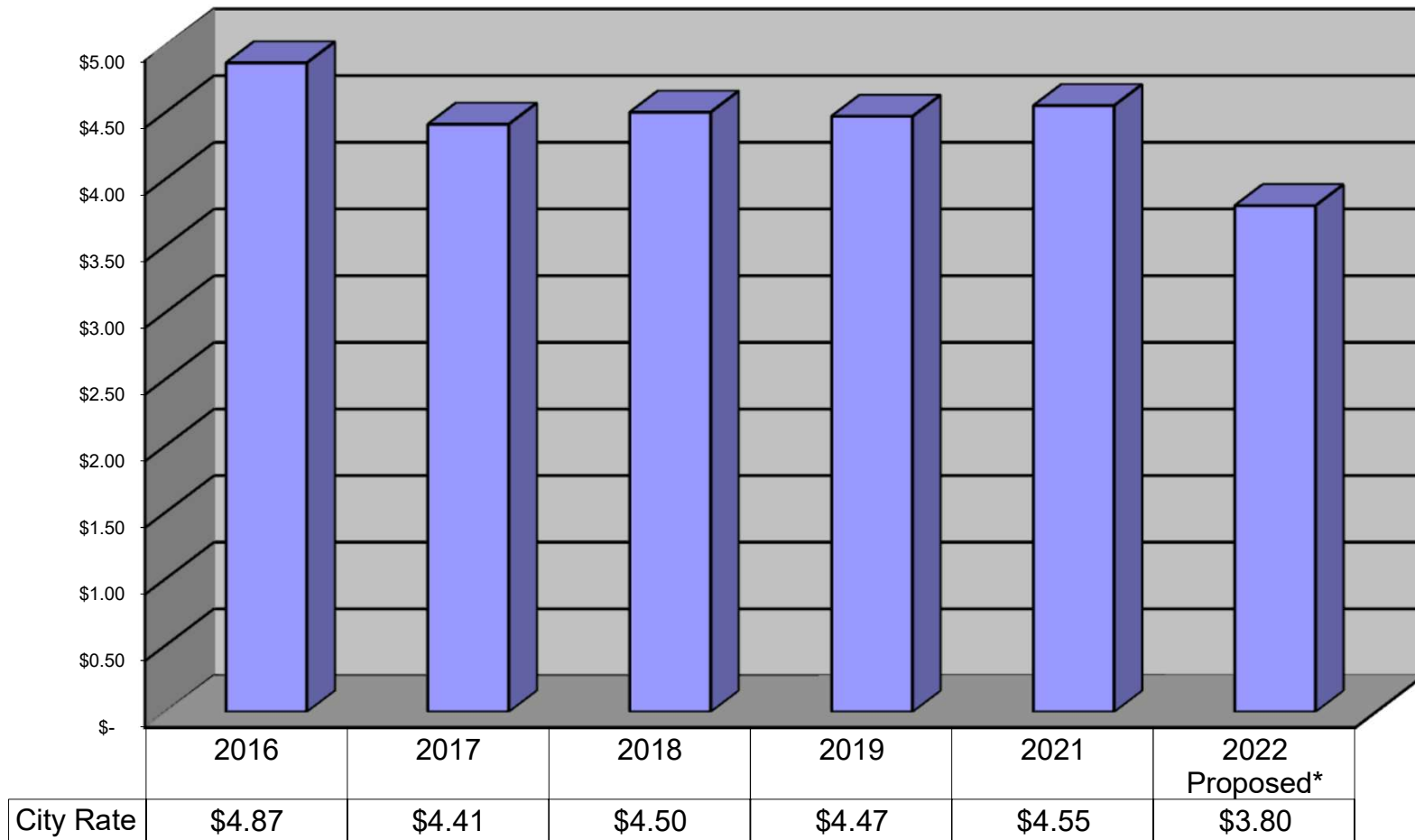
Plus: Prior Year Personal Property Aid \$34,696.60

Less: Current Personal Property Aid \$42,249.17 = \$328,877 → 2.47%

Add: Prior Years Unused Levy Carryforward \$ → %

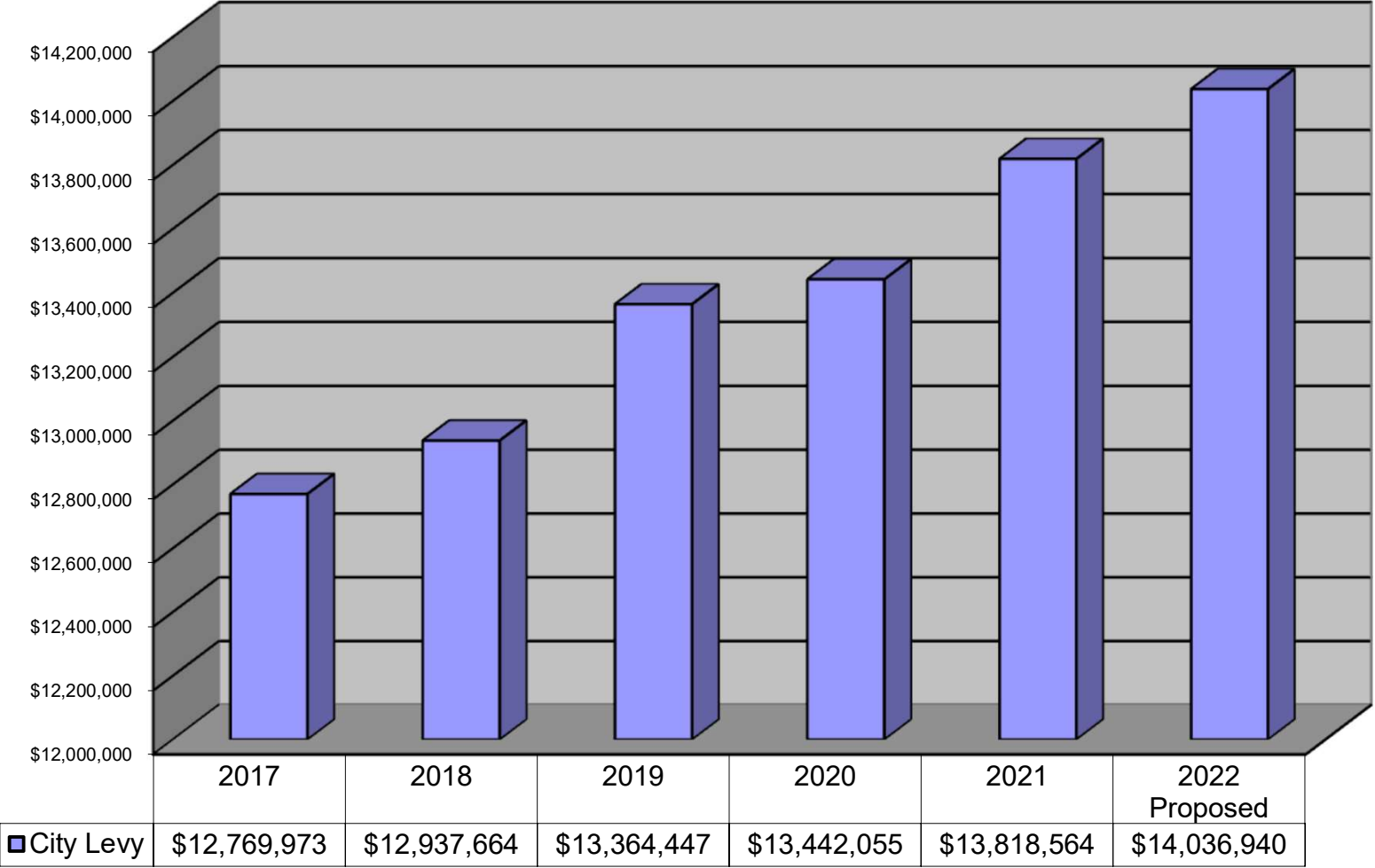
	2021 Approved	General Levy Net New Growth	Debt Service Levy Net New Growth	Total of General & Debt Admin Rec	General & Debt Levy Proposed Increase
		3.054%	0.000%	2.467%	
Levy	13,299,802	11,387,959	2,240,000	13,627,959	328,877
Equalized Value of District W/O TID	3,349,261,000	3,582,215,900	3,582,215,900	3,582,215,900	
Equalized Value of District W / TID	3,479,899,800	3,689,895,100	3,689,895,100	3,689,895,100	
Assessed Value of District	3,037,902,020	3,652,996,149	3,652,996,149	3,652,996,149	
Assessment Ratio	90.9390601000%	99.0000000000%	99.0000000000%	99.0000000000%	
TID Increment Equalized Value	130,638,800	107,679,200	107,679,200	107,679,200	
Levy/Equalized Value of District W/O TID					
Mill rate (levy/eq value w/o Tid)	0.0039709661	0.0031790264	0.0006253113	0.0038043377	
Mill Rate x Eq. Val. Including TID					
New Levy to be Raised (mill x eq val w/ tid)	13,818,564	11,730,274	2,307,333	14,037,607	
New Levy / Assessed Val. of District per \$1k					
Tax Rate	4.5487195306	3.2111378013	0.6316275528	3.8427653541	
Tax Rate (Previous year)	4.4749341747	3.7826079939	0.7661115367	4.5487195306	
Difference	0.0737853559	(0.5714701926)	(0.1344839839)	(0.7059541765)	
Difference in Percentage	1.65%	-15.11%	-17.55%	-15.52%	
TID \$ To Be Raised	518,762	342,315	67,333	409,648	
Impact to \$300,000 Valued house	\$ (212)				

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



** 2018 & 2022 rates reflect an assessment revaluation.*

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





Sewer Utility Proposed 2022 Budget

**Distributed
Tuesday, October 12Th, 2021**

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

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CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE
2022 BUDGET

	2020 <u>Actual</u>	Aug. 31, 2021 <u>Actual</u>	2021 <u>Projected</u>	2021 <u>Adopted Budget</u>	2022 <u>Proposed Budget</u>	2022 <u>Adopted Budget</u>	\$ Change From 2021 <u>Budget</u>	% Change From 2021 <u>Budget</u>
<u>Operating revenues</u>								
Sewer service charges	\$ 6,333,825	3,128,358	6,340,000	6,285,000	6,340,000	-	55,000	0.88%
Miscellaneous revenues	13,339	5,800	11,000	10,500	10,500	-	-	0.00%
Total operating revenues	6,347,164	3,134,158	6,351,000	6,295,500	6,350,500	-	55,000	0.87%
<u>Operating expenses</u>								
Operation and maintenance:								
Milwaukee Metropolitan Sewerage District:								
Capital charge	3,836,352	3,643,231	3,643,231	3,633,028	3,800,000	-	166,972	4.60%
User charge	1,399,002	673,473	1,400,000	1,385,421	1,410,000	-	24,579	1.77%
Town of Norway								
Capital charge	-	-	-	-	-	-	-	0.00%
User charge	182,967	96,598	250,000	300,000	300,000	-	-	0.00%
Supervision and labor	454,471	317,213	485,000	513,898	525,393	-	11,495	2.24%
Supplies and expense	46,176	39,158	52,000	49,000	59,000	-	10,000	20.41%
Maintenance:								
Amortization	-	-	-	-	-	-	-	-
Odor control	211	-	10,000	40,000	40,000	-	-	0.00%
Building and structures	15,123	8,683	15,000	17,000	17,000	-	-	0.00%
General plant safety equipment	5,553	4,534	7,500	7,500	7,500	-	-	0.00%
Sewerage collection system	143,212	57,206	125,000	125,000	125,000	-	-	0.00%
I & I reduction	-	5,307	30,000	100,000	100,000	-	-	0.00%
Electricity	148,144	110,446	155,000	160,000	170,000	-	10,000	6.25%
Transportation expense	7,606	5,981	20,000	20,000	20,000	-	-	0.00%
	6,238,817	4,961,830	6,192,731	6,350,847	6,573,893	-	223,046	3.51%
Customers' account expenses:								
Accounting and collection	61,926	43,997	69,500	58,961	71,881	-	12,920	21.91%
Meter expense	36,198	-	40,000	40,000	40,000	-	-	0.00%
	98,124	43,997	109,500	98,961	111,881	-	12,920	13.06%
General expenses:								
Office Salaries	67,087	44,241	74,900	64,561	77,481	-	12,920	20.01%
Employee pensions and benefits	250,317	\$158,866	254,537	278,689	292,091	-	13,402	4.81%
Unemployment compensation	-	-	2,000	2,000	2,000	-	-	0.00%
Office supplies and expenses	78,527	43,380	76,400	81,650	79,525	-	(2,125)	-2.60%
Outside services	78,375	56,966	115,000	144,850	145,035	-	185	0.13%
	474,306	303,453	522,837	571,750	596,132	-	24,382	4.26%
Total operation and maintenance	6,811,247	5,309,280	6,825,068	7,021,559	7,281,906	-	260,348	3.71%
Depreciation	627,679	-	700,000	\$950,000	\$725,000	-	(225,000)	-23.68%
Total operating expenses	7,438,926	5,309,280	7,525,068	7,971,559	8,006,906	-	35,348	0.44%
Net operating income (loss) (forward)	(1,091,762)	(2,175,122)	(1,174,068)	(1,676,059)	(1,656,406)	-	19,652	-1.17%

CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE (Concluded)
2022 BUDGET

	2020 <u>Actual</u>	Aug. 31, 2021 <u>Actual</u>	2021 <u>Projected</u>	2021 <u>Adopted Budget</u>	2022 <u>Proposed Budget</u>	2022 <u>Adopted Budget</u>	\$ Change From 2021 <u>Budget</u>	% Change From 2021 <u>Budget</u>
Net operating income (loss) (forwarded)	\$ (1,091,762)	(2,175,122)	(1,174,068)	(1,676,059)	(1,656,406)	-	19,652	-1.17%
<u>Add non-operating income</u>								
Interest from investments	95,817	900	50,000	285,000	30,000	-	(255,000)	-89.47%
MMSD I&I Subsidy	552	-	-	500,000	800,000	-	300,000	60.00%
Interest income on RCA's and special assessments	37,214	71,956	71,956	25,700	40,200	-	14,500	56.42%
Sewer Connection Fees	21,500	(500)	25,000	25,000	25,000	-	-	0.00%
Total non-operating income	155,083	72,356	146,956	835,700	895,200	-	59,500	7.12%
Income before non-operating expenses	(936,679)	(2,102,765)	(1,027,112)	(840,359)	(761,206)	-	79,152	-9.42%
<u>Deduct non-operating expenses</u>								
I&I MMSD Program	-	-	-	500,000	800,000	-	300,000	60.00%
Total non-operating expenses	-	-	-	500,000	800,000	-	300,000	#DIV/0!
Net income (loss) before capital contributions	\$ (936,679)	(2,102,765)	(1,027,112)	(1,340,359)	(1,561,206)	-	(220,848)	16.48%

CITY OF MUSKEGO SEWER UTILITY
SCHEDULE OF CAPITAL OUTLAY

<u>Description</u>	<u>Funding</u>	2021 Estimated Total <u>Cost</u>	2021 Adopted <u>Budget</u>	2022 Proposed <u>Budget</u>	2022 Adopted <u>Budget</u>
1. <u>2021 Capital Projects</u>					
Lift Station Upgrades	(C)	50,000	50,000		
Apollo Building - Pavement & Gutters	(C)	90,000	90,000		
Truck (Water & Sewer)	(C)	27,500	27,500		
Replacement Truck (accident Water & Sewer)	(C)	20,000	20,000		
		-	-		
		\$ 187,500	187,500	-	-
2. <u>2022 Capital Projects</u>					
Lift Station Upgrades	(C)	-	-	60,000	-
Scada Security	(C)	-	-	12,500	-
Truck (Water & Sewer)	(C)	-	-	23,000	-
Generator	(C)	-	-	75,000	-
		-	-	-	-
		\$ -	-	170,500	-
Grand Total		\$ 187,500	187,500	170,500	-

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 SEWER UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2022 BUDGET

	Operation and Maintenance Fund	Special Redemption Fund	Equipment Replacement Fund	Non-TIF Reserve Capacity Assessment Fund	Construction Fund	Total
<u>Funds provided</u>						
From operations:						
Net income (loss) for the year	\$ (1,561,206)	-	-	-	-	(1,561,206)
Add charges to income not requiring funds:						
Depreciation	725,000	-	-	-	-	725,000
Amortization:						
Debt discount	-	-	-	-	-	-
City building/equipment contributions	70,350	-	-	-	-	70,350
MMSD Funding	800,000	-	-	-	-	800,000
Less:						
Other - Implicit Cash Subsidy to Water Utility	-	-	-	-	-	-
Funds provided from operations	34,144	-	-	-	-	34,144
Increases in:						
Collection of special assessments	4,500	-	-	400,000	-	404,500
Other contributed capital collection- RCA Landfill	-	-	-	-	-	-
Total funds provided	38,644	-	-	400,000	-	438,644
<u>Funds applied</u>						
Principal payments on debt	-	-	-	-	-	-
Capital outlay (Schedule 6 for Construction Fund)	-	-	-	-	170,500	170,500
Total funds applied	-	-	-	-	170,500	170,500
<u>Interfund transfers - net</u>						
Interest earnings	(5,000)	-	5,000	-	-	-
Equipment replacement	(26,350)	-	26,350	-	-	-
Sewer Connection fees	(25,000)	-	-	25,000	-	-
Transfer to Construction Fund	(170,500)	-	-	-	170,500	-
Transfer for debt retirement reserve	-	-	-	-	-	-
RCA funds used to finance MMSD capital charge	-	-	-	-	-	-
Total transfers	(226,850)	-	31,350	25,000	170,500	-
Increase (decrease) in working capital	(188,206)	-	31,350	425,000	-	268,144
<u>Working capital, beginning of year</u>	4,174,219	-	968,561	9,732,058	-	14,874,838
<u>Working capital, end of year</u>	\$ 3,986,013	-	999,911	10,157,058	-	15,142,982
	-4.51%	0.00%	3.24%	4.37%	0.00%	1.80%

CITY OF MUSKEGO SEWER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2022 BUDGET

<u>FUND</u>	<u>DESCRIPTION</u>
<u>Operations and Maintenance</u>	Required to fund, at a minimum, 3 months of operations and maintenance costs.
<u>Special Redemption</u>	Accounts as a reserve for a percentage of annual principal and interest payments, as required by the debt covenants.
<u>Equipment Replacement Fund</u>	Used for significant mechanical equipment replacements as required by the DNR.
<u>Non-TIF - RCA</u>	Includes reserves established to account for capacity assessment levies restricted to finance related capital and/or debt service costs.
<u>Construction</u>	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
<u>MMSD Capital Charge Funding</u>	77.83% = Utility rates & 22.17% = Reserve Capacity Assessments (Prior to 2007, 27.83% was funded by positive tax increments from TID's #2-#7)



Water Utility Proposed 2022 Budget

**Distributed
Tuesday, October 12Th, 2021**

**W182 S8200 Racine Avenue, Muskego, WI 53150
Waukesha County, Wisconsin
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CITY OF MUSKEGO WATER PUBLIC UTILITY
STATEMENT OF INCOME AND EXPENSE
2022 BUDGET

	2020 <u>Actual</u>	Aug 31, 2021 <u>Actual</u>	2021 <u>Projected</u>	2021 <u>Adopted Budget</u>	2022 <u>Proposed Budget</u>	2022 <u>Adopted Budget</u>	\$ Change From 2021 <u>Budget</u>	% Change From 2021 <u>Budget</u>
<u>Operating revenue</u>								
Sales of water:								
Sales to general customers	\$1,529,893	756,379	1,402,700	\$1,391,820	\$1,334,250	\$0	(57,570)	-4.14%
Private fire protection	50,056	26,702	50,000	49,000	51,500	\$0	2,500	5.10%
Public fire protection	516,252	93,783	520,000	515,000	525,000	\$0	10,000	1.94%
Other operating revenue	43,933	\$14,953	46,000	\$53,500	46,500	\$0	(7,000)	-13.08%
Rental of Water property - tower lease	114,037	41,391	119,000	119,000	125,000	\$0	6,000	5.04%
 Total operating revenue	 2,254,171	 933,209	 2,137,700	 2,128,320	 2,082,250	 -	 (46,070)	 -2.16%
<u>Operating expenses</u>								
Operation and maintenance:								
Source of supply expense	10,870	3,547	8,200	9,971	9,843	-	(128)	-1.28%
Pumping expense	169,953	110,100	192,200	187,658	189,782	-	2,124	1.13%
Water treatment expense	57,858	24,845	51,000	39,597	55,620	-	16,023	40.46%
Transmission and distribution expense	175,415	198,676	239,050	241,070	265,748	-	24,678	10.24%
Customer accounts expense	29,567	19,627	35,100	34,778	34,895	-	117	0.34%
Administrative expense	414,411	284,606	413,020	468,224	442,895	-	(25,329)	-5.41%
 Total operation and maintenance expenses	 858,074	 641,400	 938,570	 981,298	 998,783	 -	 17,485	 1.78%
Depreciation	870,064	-	875,000	860,000	880,000	\$0	20,000	2.33%
Taxes	501,281	17,355	505,360	530,360	530,106	\$0	(254)	-0.05%
 Total operating expenses	 2,229,419	 658,755	 2,318,930	 2,371,658	 2,408,889	 -	 37,231	 1.57%
 Net operating income (loss)	 24,752	 274,454	 (181,230)	 (243,338)	 (326,639)	 -	 (83,301)	 -34.23%
<u>Add non-operating income - interest</u>	<u>44,762</u>	<u>20,584</u>	<u>30,337</u>	<u>39,134</u>	<u>26,634</u>	<u>\$0</u>	<u>(12,500)</u>	<u>-31.94%</u>
 Income before non-operating expenses	 69,514	 295,038	 (150,893)	 (204,204)	 (300,005)	 -	 (95,801)	 -46.91%
<u>Deduct non-operating expenses</u>								
Interest on advances from municipality and revenue bonds	85,582	41,418	79,230	80,373	70,905	\$0	(9,468)	-11.78%
 Total non-operating expenses	 85,582	 41,418	 79,230	 80,373	 70,905	 -	 (9,468)	 -11.78%
 Net income (loss) before capital contributions	 \$ (16,068)	 253,620	 (230,123)	 (284,577)	 (370,910)	 -	 (86,333)	 -30.34%

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CAPITAL OUTLAY COSTS
PROJECTED 2021 AND 2022 BUDGET

	Funding	Estimated 2021 Total Cost	2021 Adopted Budget	2022 Proposed Budget	2022 Adopted Budget
1. 2021 Capital Additions:					
Meters	(B)	150,000	150,000		
Truck (Water & Sewer)	(B)	20,000	20,000		
Replacement Truck (accident Water & Sewer)	(B)	27,500	27,500		
Well Rehap	(B)	150,000	150,000		
Apollo Building - Pavement & Gutters	(B)	90,000	90,000		
Scada	(B)	35,640	35,640		
		-	-		
		\$ 473,139	473,140	-	-
2. 2022 Capital Additions:					
Meters	(B)			200,000	-
Truck (Water & Sewer)	(B)			23,000	-
Well #12 Abandonment	(B)			50,000	-
Well Rehap	(B)			150,000	-
Scada	(B)			12,500	-
		-	-	435,500	-
Grand Total		\$ 473,139	473,140	435,500	-

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

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CHANGES IN UTILITY WORKING CAPITAL
2022 BUDGET

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	Debt Service Fund	Total
<u>Funds provided</u>					
From operations:					
Net income (loss) for year	\$ (370,910)	-	-	-	(370,910)
Add charges to income not requiring funds:					
Depreciation	815,000	-	20,000	45,000	880,000
Amortization	-	-	-	70,905	70,905
Amortization on water tower	-	-	-	-	-
Transfer working capital to other funds	(435,500)	435,500	-	-	-
Implicit cash subsidy from Sewer Utility	-	-	-	-	-
Proceeds from borrowing	-	-	-	-	-
Increases in collection of special assessments	-	-	-	50,000	50,000
Total funds provided (applied)	8,590	435,500	20,000	165,905	629,995
<u>Funds applied</u>					
Principal payments on debt	-	-	-	306,402	306,402
Capital outlay	-	435,500	-	-	435,500
Paid to utility for implicit cash subsidy	-	-	-	-	-
Total funds applied	-	435,500	-	306,402	741,902
<u>Interfund transfers - interest earnings</u>	(7,250)	-	2,250	5,000	-
Increase (decrease) in working capital	1,340	-	22,250	(135,497)	(111,907)
<u>Working capital, beginning of year</u>	648,162	-	490,765	1,121,373	2,260,300
<u>Working capital, end of year</u>	\$ 649,502	-	513,015	985,876	2,148,393
	0.21%	#DIV/0!	4.53%	-12.08%	-4.95%

CITY OF MUSKEGO WATER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2022 BUDGET

<u>FUND</u>	<u>DESCRIPTION</u>
<u>Operations and Maintenance</u>	Recommended to fund 3 months of operations and maintenance costs.
<u>Construction</u>	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
<u>Depreciation</u>	Is available for the acquisition of capital equipment not financed by a revenue bond issue.
<u>Debt Service</u>	Accounts as a reserve for a required percentage of the annual principal and interest payments on the outstanding debt.