CITY OF MUSKEGO

COMMITTEE OF THE WHOLE AGENDA

10/11/2022
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

Approval of September 27, 2022 Meeting Minutes
COWM.2022.09.27 (DRAFT).docx

NEW BUSINESS

Continued Discussion of the Mayor's Proposed 2023 Operating Budget
Proposed 2023 Budget.pdf

Review 2023 Water and Sewer Budgets
2023 Proposed Sewer Utility Budget - COW 10-11-22.pdf
2023 Proposed Water Utility Budget - COW 10-11-22.pdf

Discuss ARPA Funds

Discussion Regarding Durham Drive Road Repair Due to Great Water Alliance

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.

CITY OF MUSKEGO
COMMITTEE OF THE WHOLE MINUTES
September 27, 2022
5:30 PM
Muskego City Hall, W182 S8200 Racine Avenue

CALL TO ORDER

Mayor Petfalski called the meeting to order at 5:34 pm.

PLEDGE OF ALLEGIANCE

ROLL CALL

Present: Alderpersons Hammel, Kapusta, Schroeder, Kubacki, and Madden. Absent: Alderperson Wolfe
Also present: City Attorney Warchol; Public Works and Development Director Kroeger; Assistant Deputy Clerk-Treasurer Crisp.

STATEMENT OF PUBLIC NOTICE

Assistant Deputy Clerk-Treasurer Crisp stated that the meeting was noticed in accordance with the open meeting law.

APPROVAL OF AGENDA

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

APPROVAL OF MINUTES

Approval of Committee of the Whole Minutes - September 13, 2022
Alderperson Hammel moved to approve the Committee of the Whole Minutes from September 13, 2022. Alderperson Madden seconded; motion carried.

NEW BUSINESS

Mayor's Proposed 2023 Budget

Mayor Petfalski read his Summary Comments regarding the 2023 Proposed Budget.

SUMMARY COMMENTS
How we fund local government in the State of Wisconsin is broken. Relying almost exclusively on the local property tax is not only unpopular, but not what was planned when the state first adopted a state income tax when the plan was to distribute 85% of that tax revenue back to local communities. Local government is the most responsive and important form of government we have in this state. We provide, police, fire, public works and elections to name a few of the essential services residents expect. Currently, state statues caps our new property tax revenue to the rate of net new

construction. This past year that was .865% or $118,254. Put on top of that, the CPI increased by 8.4% (through August) and you can see we are headed towards a difficult road ahead. The budget process started with over a $1,255,253 projected deficit, the largest in recent history. Through prioritizing the requested initiatives, shifting some budgeting philosophes and anticipating some significant health insurance savings by shifting to a new carrier on January 1st 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 the services we provide to the taxpayers. Those services, by and large are the product of our hard working employees. We need to find ways to maintain our existing staff as well as recruit the best and brightest for open positions. This budget makes a priority in those goals so we can maintain the image of being a great community to live and raise a family.

This city budget is built upon Council defined budget goals with desired outcomes in the best interest of Muskego taxpayers, and the 2023 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 maintain a low mill rate of $3.81, which again is one of the lowest mill rates of any municipality in Waukesha County.

Following are the 2023 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 2023 Proposed Budget for initial review. We will however, continue researching further budget adjustments as we go through this process. The goal is to have an approved budget on October 25th 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 2022 to the 2023:

Revenues

The proposed 2023 general fund revenue budget reflects a tax levy increase of $149,693 or 1.098% 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 protected services, technology, human resources, employee pay scale adjustments and merit increases.

Expenditures

The proposed 2023 general fund expenditure budget is in balance with the proposed revenue budget, resulting in a 2.44% increase over 2022.

In support of the goal to recognize and respect the expertise of incumbent employees this budget reflects a recommended pay scale adjustment of 2% along with a maximum 1% merit pay for non-represented employees. The Police Union Agreement is up for negotiations which we are hoping to commence soon.

Personnel costs also include employee benefits which fluctuate considerably from year to year. This year we are looking to the insurance market for some savings by keeping our plan levels similar, but inviting other carriers to provide those benefits at a substantial savings. Over the past two years we have concentrated our efforts on becoming self-insured to realize the most savings, however, the partners we had approached to implement this change were not successful in showing a savings in this path at the current time.

As a reference, according to the US Bureau of Labor Statistics, The Consumer Price Index for all Urban Consumers rose 8.4% for the 12 months ending 8/31/22.

Taxes

Per the 2023 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 again produce an estimated City tax rate of $3.81 per $1,000 of assessed value the same rate compared to the prior year.

COMMUNICATIONS AND MISCELLANEOUS BUSINESS AS AUTHORIZED BY LAW

None.

ADJOURNMENT

Alderperson Kubacki moved to adjourn at 5:44 p.m. Alderperson Schroeder seconded; motion carried.

Minutes taken and transcribed by Assistant Deputy Clerk-Treasurer Crisp.

the City of
MUSKEGO

MAYOR'S PROPOSED 2023 BUDGET

Presented
Tuesday, September 27th, 2022

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 2023 PROPOSED BUDGET

SUMMARY COMMENTS

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Mayor Rick Petfalski

SECTION 2

DRAFT
PUBLIC HEARING NOTICE

CITY OF MUSKEGO -- OFFICIAL NOTICE

On October 25, 2022, 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 2023. 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 SERVICE FUNDS	BUDGET 2022	ESTIMATED 12/31/22	BUDGET 2023	% CHANGE (DECREASE)
TAXES	13,686,330	13,676,611	13,826,023 *	
INTERGOVERNMENTAL	2,216,872	2,235,564	2,239,542	
LICENSES AND PERMITS	723,670	796,365	728,436	
FINES, FORFEITURES AND PENALTIES	335,000	350,000	335,000	
PUBLIC CHARGES FOR SERVICES	602,248	579,865	724,417	
INTERGOVERNMENTAL CHARGES FOR SERV	246,250	246,250	253,250	
MISCELLANEOUS	198,675	198,917	326,788	
INTERDEPARTMENTAL CHARGES FOR SERV	326,750	337,750	326,750	
TOTAL REVENUES	$ 18,335,795	$ 18,421,322	$ 18,760,206	2.31%
GENERAL GOVERNMENT	2,568,323	2,547,036	2,364,950	
PUBLIC SAFETY	7,654,798	7,775,626	7,962,618	
HEALTH AND SANITATION	3,800	3,781	3,825	
PUBLIC WORKS	3,095,089	3,132,319	3,064,060	
EDUCATION & RECREATION	1,926,970	1,917,735	2,008,553	
CONSERVATION AND DEVELOPMENT	448,115	457,493	240,900	
CAPITAL OUTLAY	758,200	758,280	1,208,500	
UNCLASSIFIED	83,000	0	86,500	
DEBT SERVICE	3,973,209	3,974,801	3,300,972	
TOTAL EXPENDITURES	$ 20,511,504	$ 20,567,071	$ 20,240,878	-1.32%
TRANSFERS FROM OTHER FUNDS/ADVANCES	2,225,709	1,893,205	1,631,723	
TRANSFERS TO OTHER FUNDS	(50,000)	(50,000)	(151,051)	
TOTAL OTHER FINANCING SOURCES/USES	2,175,709	1,843,205	1,480,672	

***** Taxes Revenue includes $13,778,373 property tax levy which is 1.098% higher than 2022.

	ACTUAL 12/31/21	ESTIMATED 12/31/22	ESTIMATED 12/31/23
FUND BALANCES			
GENERAL FUND	$ 7,878,219	$ 7,920,273	$ 7,920,273
DEBT SERVICE TAX LEVY FUND	349,501	$ 4,903	4,903
TOTAL FUND BALANCE	$ 8,227,720	$ 7,925,176	$ 7,925,176

SECTION 3

PROPOSED
2023
REVENUE BUDGET

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
TAXES:														
100.09.80.00.4001	GENERAL PROPERTY TAXES	$10,476,898	$10,676,898	$10,768,762	$11,059,802	$11,388,680	$11,388,680	$11,388,678	$11,388,679	$11,538,373	$11,538,373	$149,693	1.31%	$0
100.09.80.00.4002	OVERRUN	$1	($1)	$0	($2)	$0	$0	$1	$0	$0	$0	$0	#DIV/0!	$0
100.09.80.00.4005	PAYMENT IN LIEU OF TAXES	$33,516	$34,200	$35,720	$34,580	$35,000	$35,000	$34,616	$34,616	$35,000	$35,000	$0	0.00%	$0
100.09.80.00.4006	PYMT IN LIEU OF TAXES-CONSERV	$12,910	$12,874	$12,372	$12,659	$12,500	$12,500	$12,666	$12,666	$12,500	$12,500	$0	0.00%	$0
100.09.80.00.4007	INTEREST-DELQ PERS PROPERTY	$4,121	$1,189	$150	$30	$150	$150	$0	$150	$150	$150	$0	0.00%	$0
100.09.80.00.4008	TAXES/INTEREST & PENALTY	$17,119	$18,712	$21,621	$25,532	$10,000	$10,000	$276	$500	$0	$0	($10,000)	-100.00%	$0
TAXES Total		**$10,544,565**	**$10,743,872**	**$10,838,625**	**$11,132,602**	**$11,446,330**	**$11,446,330**	**$11,436,236**	**$11,436,611**	**$11,586,023**	**$11,586,023**	**$139,693**	**1.22%**	**$0**
INTERGOVERNMENTAL:														
100.02.20.01.4127	PUBLIC SAFETY	$21,493	$18,836	$29,361	$18,028	$15,000	$15,000	($2,286)	$15,000	$15,000	$15,000	$0	0.00%	$0
100.02.20.01.4128	WATER PATROL	$14,386	$14,365	$14,077	$8,531	$14,300	$14,300	$0	$14,300	$14,300	$14,300	$0	0.00%	$0
100.02.20.01.4702	MISC REIMBURSEMENT/DONATIONS	$26,939	$33,266	$32,833	$32,881	$30,000	$30,000	$26,151	$30,000	$30,000	$30,000	$0	0.00%	$0
100.02.21.00.4124	FIRE INSURANCE TAX	$109,244	$122,625	$125,261	$132,427	$120,000	$120,000	$137,265	$137,265	$135,000	$135,000	$15,000	12.50%	$0
100.04.51.01.4132	TRANSPORTATION-HWAY ALLOTMENT	$1,320,965	$1,203,515	$1,305,947	$1,350,136	$1,322,595	$1,322,595	$989,200	$1,318,933	$1,315,000	$1,315,000	($7,595)	-0.57%	$0
100.04.51.01.4133	STATE FUNDING	$536	$16,735	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.71.00.4140	LIBRARY GRANTS REVENUE	$8,765	$1,549	$3,489	$0	$0	$0	$1,179	$1,734	$0	$0	$0	#DIV/0!	$0
100.05.71.00.4150	LIBRARY - SYSTEM, ETC	$118,147	$118,193	$121,422	$133,957	$144,178	$144,178	$73,456	$144,178	$157,217	$157,217	$13,039	9.04%	$0
100.05.71.00.4552	LIBRARY FRIENDS REVENUE	$6,239	$6,904	$5,393	$6,689	$5,000	$5,000	$4,983	$5,000	$5,000	$5,000	$0	0.00%	$0
100.09.80.00.4120	PERSONAL PROPERTY AID	$0	$54,498	$74,898	$95,298	$45,191	$45,191	$45,191	$45,191	$45,500	$45,500	$309	0.68%	$0
100.09.80.00.4121	STATE SHARED REVENUES	$428,303	$430,088	$425,415	$441,020	$441,798	$441,798	$66,270	$443,471	$441,775	$441,775	($23)	-0.01%	$0
100.09.80.00.4122	ST AID EXMPT COMPUTER REPLACE	$11,044	$11,311	$11,311	$11,311	$11,311	$11,311	$13,261	$13,261	$13,250	$13,250	$1,939	17.14%	$0
100.09.80.00.4123	PER CAPITA TAXES-PUBLIC SAFETY	$7,714	$7,726	$7,326	$7,366	$7,500	$7,500	$0	$7,500	$7,500	$7,500	$0	0.00%	$0
100.09.80.00.4124	STATE VIDEO SERVICE AID	$0	$0	$30,199	$59,731	$60,000	$60,000	$59,731	$59,731	$60,000	$60,000	$0	0.00%	$0
INTERGOVERNMENTAL REVENUE Total		**$2,073,774**	**$2,039,611**	**$2,186,933**	**$2,297,375**	**$2,216,873**	**$2,216,873**	**$1,414,401**	**$2,235,564**	**$2,239,542**	**$2,239,542**	**$22,669**	**1.02%**	**$0**
LICENSES AND PERMITS:														
100.01.02.00.4241	LIQUOR AND FERMENTED BEVERAGE	$23,081	$23,866	$15,843	$24,515	$23,000	$23,000	$23,742	$23,750	$23,500	$23,500	$500	2.17%	$0
100.01.02.00.4242	PUBLIC AND SPECIAL GATHERING	$230	$290	$360	$410	$300	$300	$380	$380	$350	$350	$50	16.67%	$0
100.01.02.00.4243	PUBLICATIONS	$480	$510	$490	$518	$500	$500	$460	$500	$500	$500	$0	0.00%	$0
100.01.02.00.4244	TAVERN OPERATORS	$9,081	$9,544	$10,820	$11,818	$9,500	$9,500	$8,496	$11,000	$11,250	$11,250	$1,750	18.42%	$0
100.01.02.00.4245	CIGARETTES	$1,600	$1,600	$1,500	$1,700	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$0	0.00%	$0
100.01.02.00.4247	AMUSEMENT DEVICES	$2,160	$2,410	$2,180	$2,230	$2,150	$2,150	$1,810	$2,000	$1,850	$1,850	($300)	-13.95%	$0
100.01.02.00.4248	ARCHERY	$20	$20	$20	$10	$20	$20	$20	$20	$20	$20	$0	0.00%	$0
100.01.02.00.4250	JUNK LICENSES	$75	$75	$225	$150	$100	$100	$150	$150	$150	$150	$50	50.00%	$0
100.01.02.00.4251	DANCE HALL	$680	$665	$615	$670	$650	$650	$575	$650	$650	$650	$0	0.00%	$0
100.01.02.00.4254	EVENTS-REGULATION & COMPLIANCE	$2,970	$3,482	$3,038	$2,576	$3,000	$3,000	$2,450	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.02.00.4260	SPECIAL EVENTS	$0	$2,300	$1,600	$1,275	$1,750	$1,750	$1,175	$1,250	$4,116	$4,116	$2,366	135.20%	$0
100.01.02.00.4261	SHORT-TERM RENTALS	$0	$0	$0	$0	$0	$0	$0	$0	$2,500	$2,500	$2,500	#DIV/0!	$0
100.01.02.00.4262	LANDFILL AND REFUSE HAULING	$14,960	$14,520	$17,560	$12,240	$15,000	$15,000	$10,400	$11,000	$12,500	$12,500	($2,500)	-16.67%	$0
100.01.02.00.4263	FOOD TRUCKS	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$1,000	$1,000	#DIV/0!	$0
100.01.02.00.4264	TRAILERS & GOLF CARTS	$0	$0	$0	$0	$0	$0	$250	$500	$750	$750	$750	#DIV/0!	$0
100.01.02.00.4265	FIRE WORKS	$1,325	$2,925	$5,015	$4,775	$4,000	$4,000	$4,195	$4,195	$4,250	$4,250	$250	6.25%	$0
100.01.02.00.4266	ALARM SYSTEMS PERMITS	$1,650	$1,650	$900	$650	$1,000	$1,000	$1,150	$1,150	$1,000	$1,000	$0	0.00%	$0
100.01.02.00.4279	EXPLOSIVE STORAGE LICENSE	$100	$100	$50	$100	$100	$100	$100	$100	$100	$100	$0	0.00%	$0
100.01.02.00.4304	STATEMENT OF PROPERTY STATUS	$4,263	$6,463	$7,163	$5,788	$7,000	$7,000	$6,000	$6,500	$6,000	$6,000	($1,000)	-14.29%	$0
100.01.02.00.4307	DOG LICENSE FEES	$4,978	$5,284	$3,893	$4,830	$5,000	$5,000	$4,388	$4,750	$4,500	$4,500	($500)	-10.00%	$0
100.01.06.00.4544	CABLE TV FRANCHISE FEES	$181,194	$179,193	$152,989	$121,771	$120,000	$120,000	$62,891	$120,000	$120,000	$120,000	$0	0.00%	$0
100.02.20.01.4252	BICYCLE	$0	$433	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.20.01.4305	DOG APPREHENSION	$810	$660	$270	$420	$650	$650	$270	$400	$500	$500	($150)	-23.08%	$0
100.02.25.00.4250	BUILDING INSPECTION PERMITS	$519,518	$602,154	$489,692	$475,605	$525,000	$525,000	$499,676	$600,000	$525,000	$525,000	$0	0.00%	$0
100.02.25.00.4329	BUILDING INSPECTION TAXABLE	$1,350	$2,037	$1,028	$705	$1,350	$1,350	$1,142	$1,350	$1,350	$1,350	$0	0.00%	$0
100.05.72.02.4271	BEER PERMIT FEES (PARKS)	$521	$290	$504	$580	$500	$500	$560	$620	$500	$500	$0	0.00%	$0
100.06.18.01.4260	EXTRACTIVE	$3,149	$1,161	$547	$650	$1,500	$1,500	$839	$1,500	$1,500	$1,500	$0	0.00%	$0
LICENSES AND PERMITS Total		**$774,194**	**$861,632**	**$716,302**	**$673,986**	**$723,670**	**$723,670**	**$632,719**	**$796,365**	**$728,436**	**$728,436**	**$4,766**	**0.66%**	

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
FINES, FORFEITS AND PENALTIES:														
100.01.08.00.4269	COURT FINES AND FORFEITURES	$296,060	$315,081	$247,917	$323,769	$335,000	$335,000	$209,264	$350,000	$335,000	$335,000	$0	0.00%	$0
100.02.20.01.4272	WARRANTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.08.00.4272	WARRANTS	$0	$0	$0	$0	$0	$0	$1,810	$0	$0	$0	$0	#DIV/0!	$0
FINES, FORFEITS AND PENALTIES Total		**$296,060**	**$315,081**	**$247,917**	**$323,769**	**$335,000**	**$335,000**	**$211,074**	**$350,000**	**$335,000**	**$335,000**	**$0**	**0.00%**	**$0**
PUBLIC CHARGES FOR SERVICES:														
100.01.05.00.4348	ATTORNEY REVIEW FEES	$1,980	$2,160	$0	$0	$2,000	$2,000	$0	$1,000	$1,500	$1,500	($500)	-25.00%	$0
100.01.06.00.4310	COPY FEES	$2	$7	$133	$70	$20	$20	$0	$0	$0	$0	($20)	-100.00%	$0
100.01.06.00.4311	VENDING MACHINE REVENUE	$643	$780	$149	$296	$525	$525	$179	$300	$275	$275	($250)	-47.62%	$0
100.01.06.00.4532	RENTAL OF CITY OWNED LAND	$0	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.4536	NSF FEES	$720	$630	$270	$180	$500	$500	$120	$200	$250	$250	($250)	-50.00%	$0
100.01.06.00.4541	JURY DUTY/ FEES REIMB	$152	$23	$15	$22	$50	$50	$0	$50	$25	$25	($25)	-50.00%	$0
100.01.06.00.4542	MISCELLANEOUS REIMBURSEMENT	$62,969	$46,167	$454,412	$32,372	$45,000	$45,000	$17,392	$40,000	$40,000	$40,000	($5,000)	-11.11%	$0
100.02.20.01.4333	MISCELLANEOUS CHGS - POLICE	$2,406	$2,171	$4,157	$1,032	$1,500	$1,500	$713	$1,000	$1,100	$1,100	($400)	-26.67%	$0
100.02.20.01.4334	SEIZED PROPERTY	$0	$2,038	$810	$0	$1,000	$1,000	$16	$50	$250	$250	($750)	-75.00%	$0
100.02.20.01.4542	WITNESS FEES/COURT COSTS-MISC	$71	$310	$170	$5	$200	$200	$68	$100	$200	$200	$0	0.00%	$0
100.04.19.00.4348	ENGINEERING REVIEW FEES	$15,240	$13,434	$10,355	$20,228	$15,500	$15,500	$4,998	$15,500	$15,500	$15,500	$0	0.00%	$0
100.04.19.00.4349	ENGINEERING SERVICE FEES	$0	$0	$0	$32	$0	$0	$1,350	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.4278	STREET EXCAVATION FEE HWY	$2,745	$0	$0	$0	$2,500	$2,500	$0	$1,000	$2,500	$2,500	$0	0.00%	$0
100.04.51.01.4312	SALE OF CULVERT MATERIAL	$56,578	$62,584	$83,930	$90,923	$35,000	$35,000	$43,340	$50,000	$75,000	$75,000	$40,000	114.29%	$0
100.04.51.01.4332	MISC HWY DEPT REVENUE	$3,110	$5,666	$54,432	$6,046	$5,000	$5,000	$1,000	$3,500	$5,000	$5,000	$0	0.00%	$0
100.04.51.01.4533	OIL RECYCLING/SALE SCRAP MTL	$716	$663	$6,598	$4,719	$750	$750	$2,305	$3,000	$750	$750	$0	0.00%	$0
100.04.51.10.4308	WEED CUTTING	$685	$0	$786	$0	$0	$0	$100	$0	$0	$0	$0	#DIV/0!	$0
100.05.71.00.4274	LIBRARY LOST AND DAMAGED	$1,452	$1,951	$1,384	$2,224	$1,300	$1,300	$1,876	$1,700	$1,300	$1,300	$0	0.00%	$0
100.05.71.00.4313	LIBRARY FINES	$16,229	$13,798	$6,962	$10,771	$17,000	$17,000	$7,477	$11,250	$15,000	$15,000	($2,000)	-11.76%	$0
100.05.71.00.4314	LIBRARY TAXABLE REVENUE	$8,880	$8,072	$5,231	$7,886	$9,000	$9,000	$7,910	$9,000	$9,000	$9,000	$0	0.00%	$0
100.05.71.00.4544	ROOM RENTAL	$1,519	$2,594	$825	$2,544	$1,000	$1,000	$1,113	$1,200	$1,000	$1,000	$0	0.00%	$0
100.05.72.02.4314	SEASON PASSES (Taxable)	$12,813	$11,459	$13,526	$14,917	$14,000	$14,000	$14,010	$15,250	$14,000	$14,000	$0	0.00%	$0
100.05.72.02.4315	IDLE ISLE LAUNCH (Taxable)	$15,511	$16,689	$21,659	$17,445	$12,000	$12,000	$14,209	$12,000	$12,000	$12,000	$0	0.00%	$0
100.05.72.02.4317	PARK RENTAL TAXABLE	$34,135	$8,364	$25,414	$18,894	$15,000	$15,000	$16,352	$21,000	$17,500	$17,500	$2,500	16.67%	$0
100.05.72.02.4537	PARKS DEPT MISC. REVENUE	$688	$0	$880	$495	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4320	RECREATION FEES TAXABLE	$190	$1,588	$566	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4321	MISC REVENUE RECREATION	$3,227	$1,217	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4325	TICKET SALES REC-GREAT AMERICA	$11,407	$8,680	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4326	TICKET SALES REC-WPRA WEEK GA	$956	$725	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4327	TICKET SALES REC-NOAH'S ARK	$3,108	$2,688	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4328	TICKET SALES REC-ZOO	$1,134	$1,490	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.10.4329	TICKET SALES REC-MT OLYMPUS	$0	$140	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.4318	REC REG FEES-AQUATICS	$0	$1,255	$1,265	$1,648	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.4318	REC REG FEES-ARTS & CRAFTS	$5,944	$4,861	$1,637	$2,301	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.13.4318	REC REG FEES-ATHLETICS	$193,013	$124,654	$80,820	$163,460	$157,385	$157,385	$122,637	$157,385	$193,253	$193,253	$35,868	22.79%	$0
100.05.72.13.4320	REC FEES TAXABLE-ATHLETICS	$0	$0	$576	$3,447	$7,330	$7,330	$2,055	$3,500	$7,330	$7,330	$0	0.00%	$0
100.05.72.14.4318	REC REG FEES-SAFETY	$9,719	$7,148	$1,508	$9,844	$9,644	$9,644	$7,592	$8,200	$10,060	$10,060	$416	4.31%	$0
100.05.72.16.4318	REC REG FEES-CHILD CARE	$171,761	$128,321	$51,586	$120,652	$167,044	$167,044	$126,643	$132,000	$188,472	$188,472	$21,428	12.83%	$0
100.05.72.16.4320	RECREATION FEES TAXABLE	$1,484	$1,031	$0	$152	$3,810	$3,810	$9,175	$9,230	$7,800	$7,800	$3,990	104.72%	$0
100.05.72.16.4324	REC BUS REVENUE-CHILD CARE	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.4318	REC REG FEES-LEAGUES	$0	$0	$825	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.4320	REC FEES TAXABLE-LEAGUES	$2,798	$5,558	$2,037	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.18.4318	REC REG FEES-VARIED INTEREST	$13,576	$16,206	$2,411	$10,410	$18,890	$18,890	$18,524	$22,000	$29,352	$29,352	$10,462	55.38%	$0
100.05.72.18.4320	REC FEES TAXABLE-VARIED INT	$1,320	$837	$0	$0	$0	$0	$599	$1,750	$6,400	$6,400	$6,400	#DIV/0!	$0

CITY OF MUSKEGO
OPERATING REVENUES
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
PUBLIC CHARGES FOR SERVICES (Continued):									$0					
100.05.72.19.4320	IDLE ISLE PARKING - TAXABLE	$8,960	$13,116	$21,449	$21,943	$28,800	$28,800	$22,895	$25,000	$34,100	$34,100	$5,300	18.40%	$0
100.06.18.01.4301	SALE OF MAPS	$0	$0	$0	$100	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.06.18.01.4330	PLATTING FEES	$22,395	$19,145	$19,913	$20,161	$10,500	$10,500	$13,214	$14,500	$15,500	$15,500	$5,000	47.62%	$0
100.06.18.01.4344	DEVELOPMENT CHARGES	$9,643	$10,681	$9,251	$10,779	$10,000	$10,000	$4,550	$8,500	$10,000	$10,000	$0	0.00%	$0
100.06.18.01.4345	STANDARD PRODUCTS-GIS	$0	$0	$35	$700	$0	$0	$0	$700	$0	$0	$0	#DIV/0!	$0
100.06.18.01.4346	LAND RECORD FEE	$13,567	$11,800	$14,420	$9,220	$10,000	$10,000	$6,670	$10,000	$10,000	$10,000	$0	0.00%	$0
PUBLIC CHARGES FOR SERVICES Total		**$713,443**	**$560,864**	**$900,397**	**$605,915**	**$602,248**	**$602,248**	**$469,080**	**$579,865**	**$724,417**	**$724,417**	**$122,169**	**20.29%**	**$0**
INTERGOVERNMENTAL CHARGES FOR SERVICES:														
100.01.06.00.4601	LITTLE MUSKEGO LAKE DISTRICT	$2,262	$2,003	$1,010	($150)	$1,250	$1,250	$0	$1,250	$1,250	$1,250	$0	0.00%	$0
100.02.20.01.4602	REIMBURSE POLICE LIASON OFFI	$154,441	$195,420	$237,306	$243,306	$245,000	$245,000	$121,843	$245,000	$252,000	$252,000	$7,000	2.86%	$0
INTERGOVERNMENTAL CHARGES FOR SERVICES Total		**$156,703**	**$197,423**	**$238,316**	**$243,156**	**$246,250**	**$246,250**	**$121,843**	**$246,250**	**$253,250**	**$253,250**	**$7,000**	**2.84%**	**$0**
MISCELLANEOUS:														
100.01.06.00.4531	INTEREST ON INVESTMENTS	$228,494	$292,557	$292,641	$88,580	$150,000	$150,000	$85,143	$150,000	$275,750	$275,750	$125,750	83.83%	$0
100.01.06.00.4547	FUEL REFUND	$6,369	$7,166	$6,878	$6,760	$7,000	$7,000	($6,760)	$6,760	$7,000	$7,000	$0	0.00%	$0
100.02.20.01.4525	RENTAL/CELLULAR TOWER	$34,271	$35,985	$37,784	$39,673	$39,675	$39,675	$41,657	$41,657	$43,738	$43,738	$4,063	10.24%	$0
MISCELLANEOUS REVENUE Total		**$269,134**	**$335,708**	**$337,302**	**$135,012**	**$196,675**	**$196,675**	**$120,040**	**$198,417**	**$326,488**	**$326,488**	**$129,813**	**66.00%**	**$0**
OTHER FINANCING SOURCES:														
100.02.20.01.4551	PROCEEDS FROM SALE F/A-PD	$1,000	$11,083	$0	$13,000	$1,000	$1,000	$16,011	$16,849	$20,000	$20,000	$19,000	1900.00%	$0
100.04.51.01.4551	PROCEEDS FROM SALE F/A-DPW	$17,454	$29,766	$0	$0	$0	$0	$22,403	$22,403	$10,000	$10,000	$10,000	#DIV/0!	$0
100.06.18.01.4551	PROCEEDS FROM SALE F/A-PLAN	$1,900	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
100.09.80.00.4004	WATER UTILITY TAX EQUIVALENT	$492,971	$482,580	$474,627	$441,825	$500,000	$500,000	$0	$475,000	$450,000	$450,000	($50,000)	-10.00%	$0
100.20.80.00.8220	TRF FROM CAP IMPROV-GF	$0	$0	$54,500	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.20.80.00.8209	TRANSFER FROM CABLE FUND	$0	$0	$2,253	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.20.80.00.8270	TRF FROM COMP ABS FUND	$0	$0	$0	$164,420	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	
100.20.80.00.8001	PRIOR YEARS SURPLUS FUNDING	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
OTHER FINANCING SOURCES Total		**$513,325**	**$523,429**	**$531,380**	**$619,245**	**$501,000**	**$501,000**	**$38,414**	**$514,252**	**$480,000**	**$480,000**	**($21,000)**	**-4.19%**	**$0**
INTERDEPARTMENTAL:														
100.01.06.00.4701	BIG MUSKEGO LAKE DISTRICT	$1,712	$1,711	$1,785	$2,437	$1,750	$1,750	$0	$1,750	$1,750	$1,750	$0	0.00%	$0
100.01.06.00.4702	REIMBURSEMENT-WATER	$18,800	$16,300	$13,255	$17,630	$75,000	$75,000	$8,980	$79,000	$75,000	$75,000	$0	0.00%	$0
100.01.06.00.4703	REIMBURSE FRM SEWER/OPERATIO	$78,403	$77,171	$81,774	$84,355	$150,000	$150,000	$42,773	$157,000	$150,000	$150,000	$0	0.00%	$0
100.01.06.00.4704	REIMBURSE FROM REF/RECY	$0	$0	$0	$0	$100,000	$100,000	$0	$100,000	$100,000	$100,000	$0	0.00%	$0
INTERDEPARTMENTAL REVENUE Total		**$98,915**	**$95,182**	**$96,814**	**$104,422**	**$326,750**	**$326,750**	**$51,753**	**$337,750**	**$326,750**	**$326,750**	**$0**	**0.00%**	**$0**
TOTAL GENERAL FUND REVENUES		**$15,440,113**	**$15,672,802**	**$16,093,986**	**$16,135,483**	**$16,594,795**	**$16,594,795**	**$14,495,560**	**$16,695,073**	**$16,999,906**	**$16,999,906**	**$405,110**	**2.44%**	**$0**
	PROJECTED 2022-2023 SURPLUS/(DEFICIT)								**$42,054**	**$0**	**$0**			

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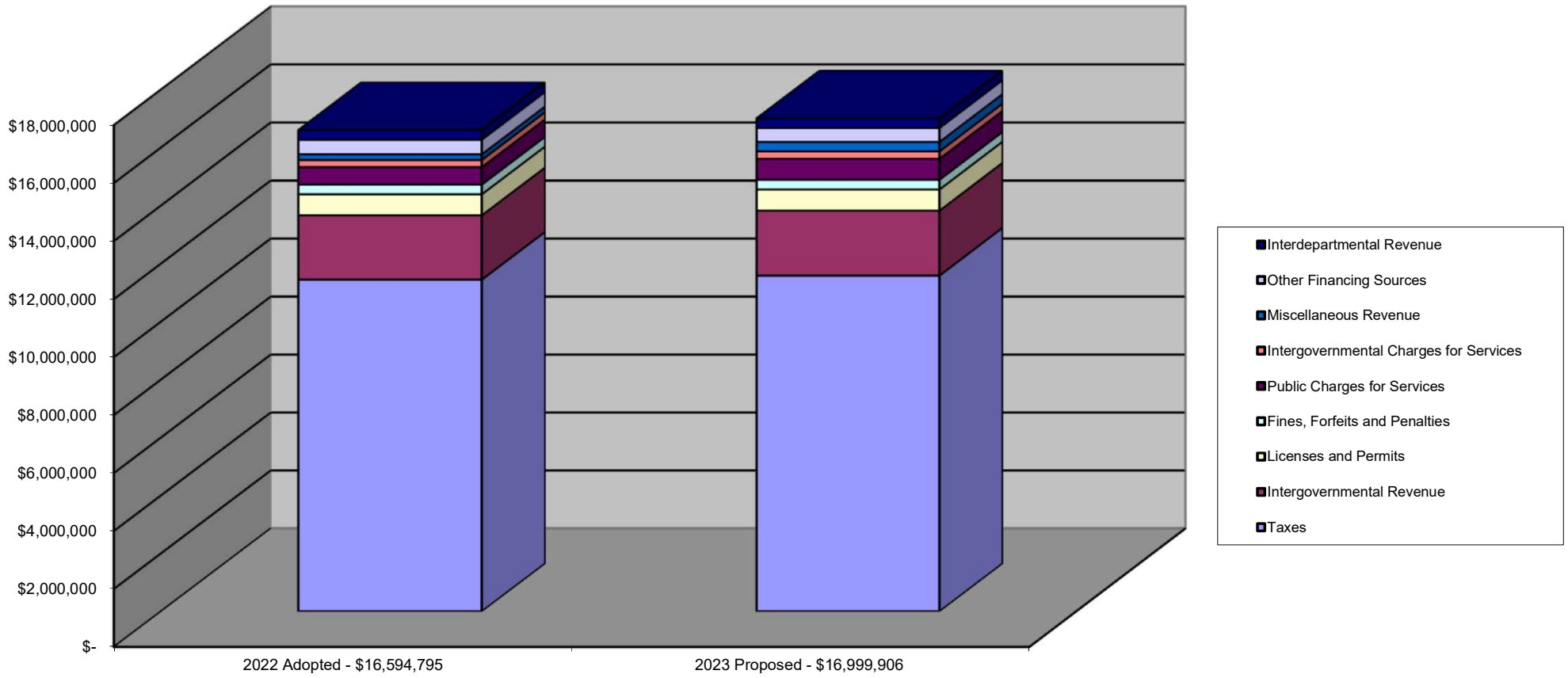
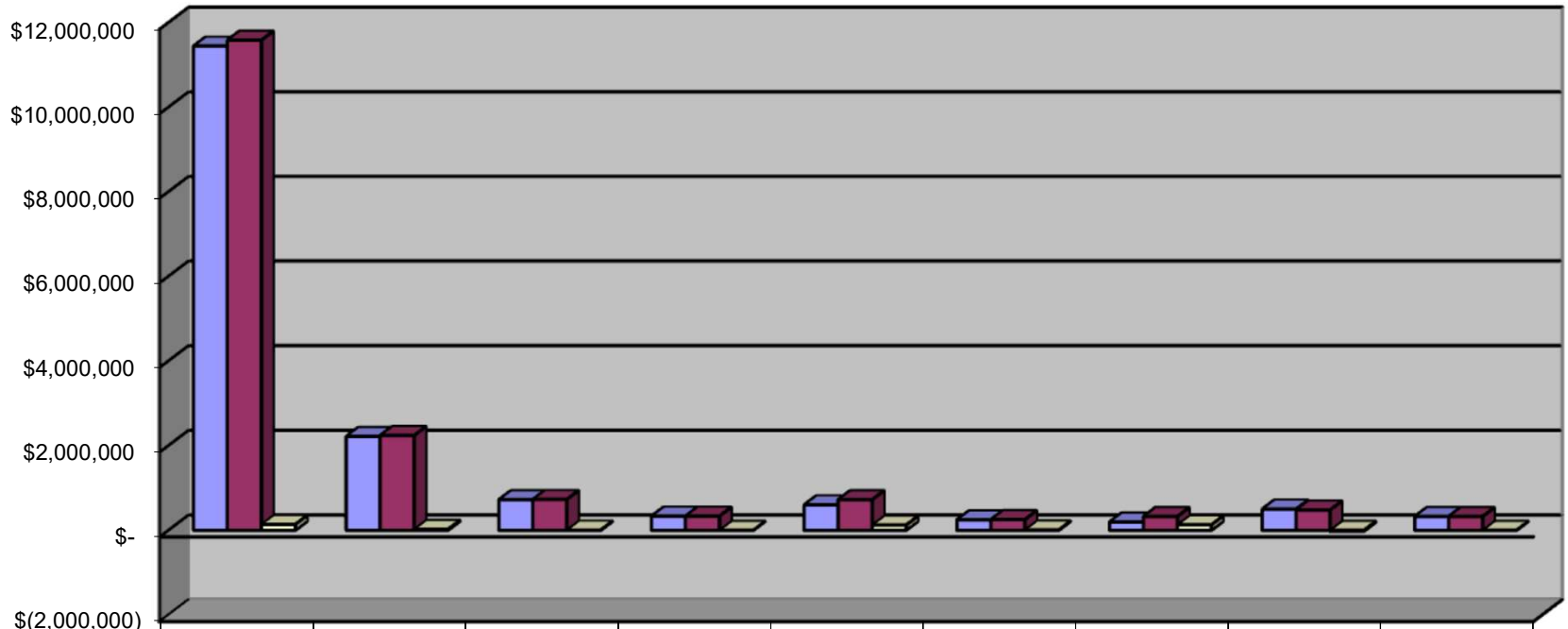
CITY OF MUSKEGO
General Fund Revenues



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
2022 Adopted - $16,594,795	$11,446,330	$2,216,872	$723,670	$335,000	$602,248	$246,250	$196,675	$501,000	$326,750
2023 Proposed - $16,999,906	$11,586,023	$2,239,542	$728,436	$335,000	$724,417	$253,250	$326,488	$480,000	$326,750
Change - $405,111	$139,693	$22,670	$4,766	$-	$122,169	$7,000	$129,813	$(21,000)	$-

SECTION 4

PROPOSED
2023
EXPENDITURE BUDGET

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
GENERAL GOVERNMENT - MAYOR:														
100.01.01.00.5101	SALARIES AND WAGES	$7,085	$6,170	$11,158	$11,642	$51,135	$51,135	$0	$0	$45,760	$45,760	($5,375)	-10.51%	$0
100.01.01.00.5105	SALARIES AND WAGES-ELECTED	$118,225	$122,333	$125,232	$128,933	$118,432	$118,432	$82,460	$126,115	$63,035	$63,035	($55,397)	-46.78%	$0
100.01.01.00.5150	AUTO ALLOWANCE	$3,500	$3,500	$3,648	$3,464	$3,500	$3,500	$2,289	$3,500	$3,500	$3,500	$0	0.00%	$0
100.01.01.00.5152	EXPENSE ALLOWANCE	$11,200	$11,200	$11,206	$11,164	$11,200	$11,200	$7,329	$11,210	$8,800	$8,800	($2,400)	-21.43%	$0
100.01.01.00.5201	FICA	$10,478	$10,739	$11,304	$11,522	$14,454	$14,454	$6,597	$10,089	$9,264	$9,264	($5,190)	-35.91%	$0
100.01.01.00.5202	PENSION	$4,368	$4,471	$5,444	$5,659	$8,060	$8,060	$3,092	$4,728	$5,560	$5,560	($2,500)	-31.02%	$0
100.01.01.00.5203	HEALTH INSURANCE	$22,087	$22,781	$30,574	$31,893	$43,746	$43,746	$20,963	$32,062	$22,760	$22,760	($20,986)	-47.97%	$0
100.01.01.00.5204	LIFE INSURANCE	$494	$494	$369	$298	$364	$364	$158	$242	$152	$152	($212)	-58.31%	$0
100.01.01.00.5229	HEALTH INS. ALLOWANCE	$0	$0	$0	$915	$0	$0	$40	$0	$0	$0	$0	#DIV/0!	$0
100.01.01.00.5303	CONFERENCES AND SPECIAL EVEN	$1,033	$138	$93	$398	$1,000	$1,000	$200	$500	$750	$750	($250)	-25.00%	$0
100.01.01.00.5305	DUES AND MEMBERSHIPS	$8,795	$8,680	$8,490	$8,552	$8,750	$8,750	$9,053	$9,053	$9,250	$9,250	$500	5.71%	$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	$204	$0	$365	$287	$500	$500	$196	$300	$0	$0	($500)	-100.00%	$0
100.01.01.00.5820	CONTRACTED SERVICES	$0	$0	$0	$0	$0	$0	$18,430	$50,000	$0	$0	$0	#DIV/0!	$0
MAYOR Total		**$187,950**	**$190,987**	**$208,363**	**$215,206**	**$261,620**	**$261,620**	**$151,127**	**$248,279**	**$169,310**	**$169,310**	**($92,310)**	**-35.28%**	**$0**
GENERAL GOVERNMENT - FINANCE & ADMINISTRATION:														
100.01.03.00.5101	SALARIES AND WAGES	$337,204	$340,900	$351,835	$339,634	$305,179	$305,179	$187,939	$295,333	$309,698	$309,698	$4,520	1.48%	$0
100.01.03.00.5102	OVERTIME	$5,192	$1,941	$8,408	$2,634	$2,500	$2,500	$3,201	$5,031	$2,500	$2,500	$0	0.00%	$0
100.01.03.00.5105	WAGES - POLL WORKERS	$17,635	$7,585	$50,840	$11,589	$41,286	$41,286	$21,296	$33,465	$20,643	$20,643	($20,643)	-50.00%	$0
100.01.03.00.5201	FICA	$25,900	$26,606	$28,695	$25,909	$24,319	$24,319	$14,302	$22,475	$24,397	$24,397	$77	0.32%	$0
100.01.03.00.5202	PENSION	$37,489	$22,514	$24,316	$22,966	$19,999	$19,999	$12,393	$19,474	$21,229	$21,229	$1,231	6.15%	$0
100.01.03.00.5203	HEALTH INSURANCE	$81,951	$60,729	$72,089	$76,777	$69,470	$69,470	$57,653	$82,353	$49,444	$49,444	($20,026)	-28.83%	$0
100.01.03.00.5204	LIFE INSURANCE	$1,626	$1,653	$1,497	$1,571	$1,433	$1,433	$757	$1,190	$1,132	$1,132	($301)	-20.97%	$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	$13,110	$10,602	$10,224	$10,224	$3,993	$6,275	$6,711	$6,711	($3,513)	-34.36%	$0
100.01.03.00.5301	TRAINING	$1,498	$1,073	$52	$719	$1,000	$1,000	$1,003	$1,003	$1,000	$1,000	$0	0.00%	$0
100.01.03.00.5302	MILEAGE & EXP REIMB	$888	$714	$310	$46	$1,000	$1,000	$1,497	$1,000	$1,000	$1,000	$0	0.00%	$0
100.01.03.00.5303	CONFERENCES & SPECIAL EVENTS	$2,083	$4,250	$384	$1,719	$4,000	$4,000	$2,958	$3,750	$4,000	$4,000	$0	0.00%	$0
100.01.03.00.5305	DUES AND SUBSCRIPTIONS	$989	$1,948	$934	$1,233	$2,000	$2,000	$1,411	$1,750	$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	$2,907	$4,623	$4,312	$4,000	$4,000	$3,431	$4,000	$3,750	$3,750	($250)	-6.25%	$0
100.01.03.00.5502	COMPUTER CHARGES	$490	$764	$494	$785	$850	$850	$494	$850	$800	$800	($50)	-5.88%	$0
100.01.03.00.5506	FINANCIAL SOFTWARE CHARGES	$8,248	$10,057	$10,164	$10,464	$15,000	$15,000	$9,570	$12,500	$15,000	$15,000	$0	0.00%	$0
100.01.03.00.5601	TELEPHONE/CITY HALL	$2,441	$760	$810	$702	$624	$624	$590	$840	$840	$840	$216	34.62%	$0
100.01.03.00.5701	OFFICE SUPPLIES	$2,109	$2,075	$3,105	$3,020	$3,000	$3,000	$485	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.03.00.5704	OTHER SUPPLIES & EXPENSES	$4,761	$4,954	$37,337	$9,013	$20,000	$20,000	$8,432	$18,000	$7,000	$7,000	($13,000)	-65.00%	$0
100.01.03.00.5713	PRINT MATERIALS	$365	$545	$550	$565	$650	$650	$0	$650	$600	$600	($50)	-7.69%	$0
100.01.03.00.5801	TAX BILL DIST FEES	$24,516	$21,171	$24,561	$24,299	$25,000	$25,000	$8,955	$25,000	$25,000	$25,000	$0	0.00%	$0
FINANCE & ADMIN Total		**$563,936**	**$526,224**	**$634,115**	**$548,560**	**$551,534**	**$551,534**	**$340,360**	**$537,938**	**$499,745**	**$499,745**	**($51,789)**	**-9.39%**	**$0**
GENERAL GOVERNMENT - ASSESSOR:														
100.01.04.00.5503	COMPUTER CHARGES/ASSESSOR	$23,490	$23,960	$24,747	$21,270	$25,000	$25,000	$22,165	$27,000	$30,000	$30,000	$5,000	20.00%	$0
100.01.04.00.5701	OFFICE SUPPLIES	$301	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.04.00.5801	PROFESSIONAL SERVICES	$76,087	$77,399	$76,204	$76,491	$82,000	$82,000	$49,405	$82,300	$83,800	$83,800	$1,800	2.20%	$0
100.01.04.00.5802	BOARD OF REVIEW & NOTICES	$350	$651	$275	$811	$500	$500	$800	$1,200	$1,200	$1,200	$700	140.00%	$0
100.01.04.00.5830	REVALUATION EXPENSES	$0	$0	$0	$60,372	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
ASSESSOR Total		**$100,228**	**$102,010**	**$101,225**	**$158,944**	**$107,500**	**$107,500**	**$72,370**	**$110,500**	**$115,000**	**$115,000**	**$7,500**	**6.98%**	**$0**

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
GENERAL GOVERNMENT - LAW:														
100.01.05.00.5101	SALARIES & WAGES	$95,118	$94,728	$99,159	$106,790	$95,893	$95,893	$64,322	$101,078	$142,577	$142,577	$46,684	48.68%	$0
100.01.05.00.5201	FICA	$7,533	$7,504	$7,843	$8,498	$7,952	$7,952	$5,094	$8,004	$11,274	$11,274	$3,323	41.79%	$0
100.01.05.00.5202	PENSION	$5,200	$5,185	$6,166	$6,440	$5,541	$5,541	$3,658	$5,749	$8,530	$8,530	$2,989	53.94%	$0
100.01.05.00.5204	LIFE INSURANCE	$234	$243	$392	$522	$552	$552	$314	$494	$674	$674	$122	22.09%	$0
100.01.05.00.5229	HEALTH INSURANCE ALLOWANCE	$3,360	$3,360	$3,360	$4,275	$3,360	$3,360	$2,280	$3,583	$4,800	$4,800	$1,440	42.86%	$0
100.01.05.00.5303	CONFERENCES & TRAINING	$44	$658	$173	$488	$1,000	$1,000	$0	$750	$1,000	$1,000	$0	0.00%	$0
100.01.05.00.5305	DUES AND MEMBERSHIP	$839	$561	$473	$1,812	$1,000	$1,000	$1,511	$1,000	$1,000	$1,000	$0	0.00%	$0
100.01.05.00.5506	COMPUTER CHARGES	$3,594	$5,375	$5,459	$5,784	$5,600	$5,600	$3,642	$5,600	$5,400	$5,400	($200)	-3.57%	$0
100.01.05.00.5601	TELEPHONE/CITY HALL	$480	$480	$480	$480	$480	$480	$320	$480	$480	$480	$0	0.00%	$0
100.01.05.00.5701	OFFICE SUPPLIES AND EXPENSES	$415	$881	$447	$640	$1,000	$1,000	$219	$750	$1,000	$1,000	$0	0.00%	$0
100.01.05.00.5805	ATTORNEY	$6,276	$37,788	$13,908	$9,116	$10,000	$10,000	$1,859	$10,000	$10,000	$10,000	$0	0.00%	$0
LAW Total		**$123,093**	**$156,762**	**$137,860**	**$144,845**	**$132,377**	**$132,377**	**$83,218**	**$137,488**	**$186,735**	**$186,735**	**$54,357**	**41.06%**	**$0**
GENERAL GOVERNMENT - NON-DEPARTMENTAL:														
100.01.06.00.5203	HRA/FSA PLANS - DIVERSIFIED	$7,339	$4,704	$5,052	$4,965	$5,000	$5,000	$3,557	$5,000	$5,000	$5,000	$0	0.00%	$0
100.01.06.00.5205	PCOR FEES	$292	$186	$198	$223	$250	$250	$234	$250	$250	$250	$0	0.00%	$0
100.01.06.00.5206	WELLNESS PROGRAM	$8,085	$8,422	$8,263	$7,491	$8,000	$8,000	$8,025	$8,250	$8,025	$8,025	$25	0.31%	$0
100.01.06.00.5410	MAINT & RENTAL OF EQ/VEHICLES	$6,304	$2,392	$976	$2,114	$2,500	$2,500	$162	$2,250	$2,500	$2,500	$0	0.00%	$0
100.01.06.00.5506	SOFTWARE MAINTENANCE	$14,501	$7,653	$9,502	$20,147	$20,000	$20,000	$25,595	$30,000	$26,000	$26,000	$6,000	30.00%	$0
100.01.06.00.5601	LAND LINE LONG DISTANCE	$23,150	$23,243	$26,505	$28,960	$16,800	$16,800	$17,013	$30,000	$30,000	$30,000	$13,200	78.57%	$0
100.01.06.00.5701	OFFICE SUPPLIES AND EXPENSES	$8,101	$4,433	$7,967	$6,328	$8,000	$8,000	$2,762	$6,500	$8,000	$8,000	$0	0.00%	$0
100.01.06.00.5702	VENDING MACHINES	$518	$466	$85	$180	$300	$300	$123	$300	$300	$300	$0	0.00%	$0
100.01.06.00.5704	MISC SUPPLIES AND EXPENSES	$8,924	$5,740	$90	$8,329	$6,000	$6,000	$2,233	$5,000	$6,000	$6,000	$0	0.00%	$0
100.01.06.00.5710	POSTAGE	$14,500	$12,540	$38,319	$19,062	$35,000	$35,000	$17,335	$35,000	$25,000	$25,000	($10,000)	-28.57%	$0
100.01.06.00.5810	AUDIT & SPECIAL ACCOUNTING S	$6,750	$6,550	$6,800	$11,870	$10,000	$10,000	$46,250	$12,500	$15,000	$15,000	$5,000	50.00%	$0
100.01.06.00.5820	CITY ROAD-LANDSCAPE/MAINT	$56,486	$58,784	$60,231	$61,613	$65,000	$65,000	$32,040	$65,000	$65,000	$65,000	$0	0.00%	$0
100.01.06.00.6001	NOTICES AND PUBLICATIONS	$9,090	$10,948	$8,108	$9,801	$10,000	$10,000	$2,135	$10,000	$10,000	$10,000	$0	0.00%	$0
100.01.06.00.6002	CRIMINAL HISTORY CHECKS	$2,555	$2,800	$2,443	$2,534	$2,500	$2,500	$2,037	$2,500	$2,500	$2,500	$0	0.00%	$0
100.01.06.00.6014	ELECTRONIC PAYMENT FEES	($1,327)	$522	$2,318	$0	$3,000	$3,000	$21,770	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.06.00.6020	UNEMPLOYMENT COMPENSATION	$0	$0	$4,431	$2,715	$5,000	$5,000	$15,161	$2,500	$5,000	$5,000	$0	0.00%	$0
100.01.06.00.6021	EMPLOYEE SAFETY	$1,883	$1,989	$2,406	$2,021	$2,000	$2,000	$250	$2,250	$2,000	$2,000	$0	0.00%	$0
100.01.06.00.6045	PERSONAL/REAL PROP TAX - W/O	($2,392)	$35,764	$526	$1,153	$500	$500	$0	$500	$1,000	$1,000	$500	100.00%	$0
100.01.06.00.6055	SENIOR TAXI	$5,000	$15,000	$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	$235,773	$184,757	$157,219	$246,235	$245,000	$245,000	$177,555	$245,000	$240,000	$240,000	($5,000)	-2.04%	$0
100.01.06.00.6102	LIABILITY INSURANCE - GEN & PD	$40,552	$40,273	$40,552	$40,552	$41,565	$41,565	$27,254	$36,338	$38,000	$38,000	($3,565)	-8.58%	$0
100.01.06.00.6103	PROPERTY INSURANCE	$46,923	$52,200	$67,745	$67,180	$69,800	$69,800	$70,853	$70,853	$78,000	$78,000	$8,200	11.75%	$0
100.01.06.00.6104	AUTO PHYSICAL DAMAGE INSURANCE	$13,462	$14,273	$14,651	$14,672	$15,045	$15,045	$14,177	$18,950	$20,000	$20,000	$4,955	32.93%	$0
100.01.06.00.6105	PUBLIC OFFICIALS LIABILITY INS	$12,147	$12,147	$12,147	$12,148	$12,400	$12,400	$17,500	$23,333	$23,800	$23,800	$11,400	91.94%	$0
100.01.06.00.6106	PROPERTY EQUIP BREAKDOWN INS	$3,652	$4,398	$4,134	$4,726	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.01.06.00.6107	CRIME INSURANCE	$2,015	$2,015	$2,300	$2,415	$2,465	$2,465	$2,415	$2,415	$2,500	$2,500	$35	1.42%	$0
100.01.06.00.6108	INS. DEDUCTIBLES/REIMBRSMENT	$40,604	$4,233	$49,364	$30,992	$25,000	$25,000	$5,771	$0	$25,000	$25,000	$0	0.00%	$0
100.01.06.00.6109	AUTO LIABILITY INSURANCE	$12,203	$12,557	$12,556	$12,909	$13,170	$13,170	$7,082	$0	$13,500	$13,500	$330	2.51%	$0
100.01.06.00.6110	CYBER ERM	$0	$0	$3,656	$0	$4,820	$4,820	$9,833	$0	$10,000	$10,000	$5,180	107.47%	$0
NON-DEPARTMENTAL Total		**$577,089**	**$528,988**	**$563,544**	**$636,335**	**$644,115**	**$644,115**	**$544,121**	**$632,689**	**$680,375**	**$680,375**	**$36,260**	**5.63%**	**$0**
GENERAL GOVERNMENT - COURT:														
100.01.08.00.5101	SALARIES AND WAGES	$121,035	$125,908	$98,057	$99,502	$119,781	$119,781	$65,474	$102,888	$68,572	$68,572	($51,209)	-42.75%	$0
100.01.08.00.5102	OVERTIME	$2,257	$2,545	$4,402	$3,989	$2,258	$2,258	$394	$620	$416	$416	($1,842)	-81.59%	$0
100.01.08.00.5105	SALARIES AND WAGES-OTHER	$14,712	$15,000	$16,654	$18,240	$17,500	$17,500	$11,442	$17,981	$17,500	$17,500	$0	0.00%	$0
100.01.08.00.5201	FICA	$10,829	$11,225	$9,170	$9,282	$11,167	$11,167	$5,837	$9,172	$6,616	$6,616	($4,551)	-40.75%	$0
100.01.08.00.5202	PENSION	$8,342	$8,464	$6,874	$6,786	$6,764	$6,764	$3,998	$6,282	$3,949	$3,949	($2,816)	-41.63%	$0
100.01.08.00.5203	HEALTH	$9,436	$10,267	$10,330	$11,519	$11,919	$11,919	$7,129	$10,694	$9,318	$9,318	($2,601)	-21.82%	$0

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
GENERAL GOVERNMENT - COURT (continued):														
100.01.08.00.5204	LIFE	$299	$332	$282	$285	$429	$429	$176	$276	$65	$65	($364)	-84.96%	$0
100.01.08.00.5229	HEALTH INS. ALLOWANCE	$5,100	$5,100	$2,355	$1,440	$1,440	$1,440	$960	$1,509	$0	$0	($1,440)	-100.00%	$0
100.01.08.00.5301	TRAINING	$100	$255	$0	$94	$500	$500	$254	$260	$500	$500	$0	0.00%	$0
100.01.08.00.5303	CONF., SPEC EVENTS & TUITION	$1,897	$2,509	$1,158	$1,852	$1,500	$1,500	$2,467	$2,700	$2,500	$2,500	$1,000	66.67%	$0
100.01.08.00.5410	PRINTER/COPIES	$0	$0	$0	$0	$0	$0	$0	$0	$2,400	$2,400	$2,400	#DIV/0!	$0
100.01.08.00.5504	COMPUTER CHARGES	$8,542	$9,813	$13,418	$13,627	$15,000	$15,000	$11,300	$13,200	$14,000	$14,000	($1,000)	-6.67%	$0
100.01.08.00.5601	TELEPHONE	$0	$0	$0	$0	$0	$0	$0	$275	$275	$275	$275	#DIV/0!	$0
100.01.08.00.5701	OFFICE SUPPLIES AND EXPENSES	$1,348	$523	$2,338	$889	$1,000	$1,000	$598	$1,000	$1,500	$1,500	$500	50.00%	$0
100.01.08.00.5702	OPERATING SUPPLIES AND EXPEN	$2,267	$1,946	$2,886	$3,340	$1,250	$1,250	$101	$1,000	$1,000	$1,000	($250)	-20.00%	$0
100.01.08.00.6004	WITNESS FEES, COURT COSTS	$69	$165	$0	$71	$150	$150	$30	$50	$150	$150	$0	0.00%	$0
100.01.08.00.6017	PRISONER HOUSING	$3,110	$179	$332	$373	$2,000	$2,000	$75	$500	$1,000	$1,000	($1,000)	-50.00%	$0
COURT Total		**$189,344**	**$194,232**	**$168,255**	**$171,288**	**$192,658**	**$192,658**	**$110,234**	**$168,406**	**$129,760**	**$129,760**	**($62,898)**	**-32.65%**	**$0**
GENERAL GOVERNMENT - BUILDING MAINTENANCE:														
100.01.09.00.5101	SALARIES AND WAGES	$62,780	$63,099	$65,291	$65,681	$65,838	$65,838	$43,285	$68,019	$67,164	$67,164	$1,327	2.01%	$0
100.01.09.00.5102	OVERTIME	$3,019	$3,214	$1,682	$972	$2,363	$2,363	$693	$1,089	$2,411	$2,411	$48	2.02%	$0
100.01.09.00.5151	CLOTHING ALLOWANCE	$250	$250	$250	$250	$250	$250	$0	$0	$250	$250	$0	0.00%	$0
100.01.09.00.5201	FICA	$5,092	$5,139	$5,141	$5,142	$5,383	$5,383	$3,371	$5,297	$5,489	$5,489	$105	1.95%	$0
100.01.09.00.5202	PENSION	$4,406	$4,347	$4,521	$4,493	$4,433	$4,433	$2,859	$4,492	$4,731	$4,731	$298	6.72%	$0
100.01.09.00.5203	HEALTH INSURANCE	$11,952	$9,532	$11,624	$9,627	$10,951	$10,951	$6,229	$9,343	$8,589	$8,589	($2,362)	-21.57%	$0
100.01.09.00.5204	LIFE INSURANCE	$382	$431	$480	$480	$576	$576	$320	$503	$480	$480	($96)	-16.66%	$0
100.01.09.00.5229	HEALTH INS ALLOWANCE	$1,920	$1,920	$1,600	$1,920	$1,920	$1,920	$1,280	$2,011	$1,920	$1,920	$0	0.00%	$0
100.01.09.00.5302	MILEAGE	$33	$0	$0	$0	$0	$0	$0	$0	$100	$100	$100	#DIV/0!	$0
100.01.09.00.5405	MAINTENANCE OF VEHICLES	$2,036	$1,532	$1,632	$1,061	$2,000	$2,000	$873	$2,000	$1,500	$1,500	($500)	-25.00%	$0
100.01.09.00.5415	MAINTENANCE OF BLDGS & GROUN	$18,983	$21,798	$35,267	$24,607	$30,000	$30,000	$32,921	$40,000	$40,000	$40,000	$10,000	33.33%	$0
100.01.09.00.5601	TELEPHONE	$130	$240	$897	$240	$480	$480	$160	$480	$290	$290	($190)	-39.58%	$0
100.01.09.00.5703	HOUSEKEEPING SUPPLIES	$1,205	$1,800	$2,957	$1,417	$2,000	$2,000	$551	$2,000	$1,750	$1,750	($250)	-12.50%	$0
100.01.09.00.5735	GASOLINE & OIL	$1,060	$936	$623	$800	$2,000	$2,000	$371	$2,000	$1,500	$1,500	($500)	-25.00%	$0
100.01.09.00.5835	HOUSEKEEPING SERVICE	$28,140	$25,481	$31,139	$28,848	$28,500	$28,500	$21,636	$28,500	$30,000	$30,000	$1,500	5.26%	$0
100.01.09.00.5910	UTILITIES	$55,102	$45,216	$47,306	$52,342	$47,500	$47,500	$38,295	$47,500	$50,000	$50,000	$2,500	5.26%	$0
100.01.09.00.5915	SEWER/WATER USAGE/WCA	$7,692	$6,178	$1,525	$1,543	$9,000	$9,000	$1,079	$9,000	$1,550	$1,550	($7,450)	-82.78%	$0
BUILDING MAINTENANCE Total		**$204,181**	**$191,114**	**$211,935**	**$199,421**	**$213,194**	**$213,194**	**$153,921**	**$222,234**	**$217,724**	**$217,724**	**$4,530**	**2.12%**	**$0**
GENERAL GOVERNMENT - INFORMATION TECHNOLOGY:														
100.01.14.00.5101	SALARIES AND WAGES	$110,540	$128,307	$132,051	$147,955	$206,210	$206,210	$135,596	$213,080	$135,385	$135,385	($70,825)	-34.35%	$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	$8,143	$9,556	$9,570	$10,868	$15,813	$15,813	$10,245	$16,099	$10,675	$10,675	($5,138)	-32.49%	$0
100.01.14.00.5202	PENSION	$7,398	$8,398	$8,911	$9,963	$13,436	$13,436	$8,814	$13,850	$9,240	$9,240	($4,196)	-31.23%	$0
100.01.14.00.5203	HEALTH INSURANCE	$30,470	$27,174	$40,356	$36,640	$42,006	$42,006	$21,227	$31,152	$18,863	$18,863	($23,143)	-55.10%	$0
100.01.14.00.5204	LIFE INSURANCE	$97	$120	$143	$159	$263	$263	$143	$225	$158	$158	($105)	-40.03%	$0
100.01.14.00.5229	HEALTH INS. ALLOWANCE	$690	$1,540	$560	$610	$0	$0	$2,440	$0	$3,660	$3,660	$3,660	#DIV/0!	$0
100.01.14.00.5301	TRAINING	$6,754	$449	$2,967	$832	$7,000	$7,000	$2,771	$7,000	$7,000	$7,000	$0	0.00%	$0
100.01.14.00.5302	GASOLINE/OIL/MILEAGE	$426	$515	$0	$347	$2,000	$2,000	$0	$2,000	$2,000	$2,000	$0	0.00%	$0
100.01.14.00.5303	CONFERENCES & SPECIAL EVENTS	$838	$2,043	$846	$991	$3,000	$3,000	$1,882	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.14.00.5305	MEMBERSHIPS & DUES	$50	$50	$50	$210	$375	$375	$160	$375	$375	$375	$0	0.00%	$0
100.01.14.00.5506	COMPUTER CHARGES/CITY HALL	$4,302	$279	$3,592	$2,627	$5,000	$5,000	$1,044	$5,000	$5,000	$5,000	$0	0.00%	$0
100.01.14.00.5507	NETWORK CHARGES	$80,878	$73,774	$114,126	$124,653	$123,721	$123,721	$88,660	$123,721	$124,446	$124,446	$725	0.59%	$0
100.01.14.00.5601	TELEPHONE CITY HALL	$1,920	$1,760	$1,400	$1,517	$3,000	$3,000	$1,301	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.14.00.5701	OFFICE SUPPLIES	$1,229	$1,471	$3,224	$1,815	$3,000	$3,000	$1,199	$3,000	$3,000	$3,000	$0	0.00%	$0
100.01.14.00.5704	OTHER SUPPLIES AND EXPENSES	$0	$0	$35	$0	$0	$0	$140	$0	$0	$0	$0	#DIV/0!	$0
100.01.14.00.5840	PROGRAMMING AND CONSULTING	$39,713	$40,033	$31,313	$34,799	$40,000	$40,000	$18,145	$40,000	$40,000	$40,000	$0	0.00%	$0
INFORMATION TECHNOLOGY Total		**$293,447**	**$295,468**	**$349,143**	**$373,987**	**$465,325**	**$465,325**	**$293,767**	**$461,502**	**$366,301**	**$366,301**	**($99,023)**	**-21.28%**	**$0**
	TOTAL GENERAL GOVERNMENT	**$2,239,268**	**$2,185,785**	**$2,374,441**	**$2,448,585**	**$2,568,323**	**$2,568,323**	**$1,749,119**	**$2,519,036**	**$2,364,950**	**$2,364,950**	**($203,373)**	**-7.92%**	

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
PUBLIC SAFETY - POLICE:														
100.02.20.01.5101	SALARIES & WAGES-POLICE	$3,066,646	$3,152,751	$3,226,150	$3,281,740	$3,514,446	$3,514,446	$2,189,287	$3,440,308	$3,732,227	$3,732,227	$217,780	6.20%	$0
100.02.20.01.5102	OVERTIME - POLICE	$125,904	$127,933	$129,464	$166,374	$93,000	$93,000	$81,813	$128,563	$93,000	$93,000	$0	0.00%	$0
100.02.20.01.5115	WATER PATROL	$1,935	$6,190	$7,068	$3,848	$7,900	$7,900	$11,464	$29,515	$17,304	$17,304	$9,404	119.04%	$0
100.02.20.01.5150	AUTO ALLOWANCE	$3,710	$3,896	$3,842	$3,709	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.02.20.01.5151	UNIFORMS & OFFICERS EQUIPMEN	$39,127	$34,364	$36,710	$46,051	$44,000	$44,000	$16,536	$69,985	$45,650	$45,650	$1,650	3.75%	$0
100.02.20.01.5201	FICA	$243,449	$248,245	$251,741	$257,488	$284,539	$284,539	$168,046	$264,073	$298,142	$298,142	$13,603	4.78%	$0
100.02.20.01.5202	PENSION	$373,311	$369,681	$403,083	$417,914	$445,316	$445,316	$277,764	$436,486	$508,373	$508,373	$63,057	14.16%	$0
100.02.20.01.5203	HEALTH	$565,200	$629,634	$713,376	$751,613	$679,302	$679,302	$557,363	$832,739	$673,237	$673,237	($6,065)	-0.89%	$0
100.02.20.01.5204	LIFE	$4,089	$4,176	$4,287	$3,856	$4,157	$4,157	$2,498	$3,926	$4,532	$4,532	$375	9.02%	$0
100.02.20.01.5210	INSURANCE FUND	$25,580	$26,699	$26,617	$26,712	$26,448	$26,448	$23,132	$36,350	$29,760	$29,760	$3,312	12.52%	$0
100.02.20.01.5226	GUN REIMBURSEMENT	$375	$750	$500	$1,875	$1,000	$1,000	$250	$1,000	$1,000	$1,000	$0	0.00%	$0
100.02.20.01.5227	VEST REIMBURSEMENT	$3,938	$7,839	$2,524	$11,368	$11,000	$11,000	$7,813	$11,000	$11,000	$11,000	$0	0.00%	$0
100.02.20.01.5229	HEALTH INS. ALLOWANCE	$48,750	$37,295	$29,140	$27,840	$24,720	$24,720	$20,480	$32,183	$32,520	$32,520	$7,800	31.55%	$0
100.02.20.01.5301	TRAINING	$25,181	$18,296	$18,201	$21,771	$22,000	$22,000	$14,286	$22,000	$25,000	$25,000	$3,000	13.64%	$0
100.02.20.01.5302	MILEAGE	$0	$385	$68	$15	$200	$200	$0	$0	$100	$100	($100)	-50.00%	$0
100.02.20.01.5303	CONFERENCES AND SPECIAL EVEN	$3,229	$5,278	$2,504	$8,783	$6,525	$6,525	$1,854	$6,525	$6,525	$6,525	$0	0.00%	$0
100.02.20.01.5305	DUES AND MEMBERSHIPS	$6,400	$7,420	$7,645	$8,560	$10,145	$10,145	$8,329	$10,145	$10,145	$10,145	$0	0.00%	$0
100.02.20.01.5405	MAINT OF VEHICLES & EQUIP	$24,914	$21,543	$25,478	$22,179	$28,200	$28,200	$13,220	$28,200	$28,200	$28,200	$0	0.00%	$0
100.02.20.01.5406	MAINTENANCE OF RADIOS	$16,892	$12,439	$12,897	$14,827	$15,000	$15,000	$12,327	$15,000	$15,000	$15,000	$0	0.00%	$0
100.02.20.01.5410	PRINTER/COPIES	$2,259	$2,794	$2,496	$2,471	$3,000	$3,000	$2,005	$3,000	$3,000	$3,000	$0	0.00%	$0
100.02.20.01.5415	MAINTENANCE OF BLDGS & GROUN	$18,985	$13,159	$16,994	$17,237	$18,400	$18,400	$22,489	$21,500	$20,000	$20,000	$1,600	8.70%	$0
100.02.20.01.5504	COMPUTER CHARGES/POLICE	$87,371	$90,924	$112,175	$99,774	$117,917	$117,917	$98,495	$118,500	$114,425	$114,425	($3,492)	-2.96%	$0
100.02.20.01.5604	TELEPHONE	$10,843	$13,733	$11,601	$14,539	$14,500	$14,500	$13,569	$21,000	$24,984	$24,984	$10,484	72.30%	$0
100.02.20.01.5610	TIME SYSTEM - BADGERNET	$9,768	$10,648	$11,555	$11,218	$14,300	$14,300	$10,964	$14,300	$14,300	$14,300	$0	0.00%	$0
100.02.20.01.5701	OFFICE SUPPLIES AND EXPENSES	$2,956	$3,180	$2,321	$3,394	$3,200	$3,200	$2,033	$3,200	$3,200	$3,200	$0	0.00%	$0
100.02.20.01.5704	OTHER SUPPLIES AND EXPENSES	$4,327	$2,573	$4,638	$2,550	$4,000	$4,000	$1,182	$4,000	$4,000	$4,000	$0	0.00%	$0
100.02.20.01.5720	AMMUNITION	$7,592	$12,588	$12,892	$9,502	$2,000	$2,000	$3,068	$3,068	$3,000	$3,000	$1,000	50.00%	$0
100.02.20.01.5721	SUPPLIES & EXPENSES-ADMIN.	$3,126	$5,505	$4,011	$3,223	$5,000	$5,000	$3,232	$5,000	$5,000	$5,000	$0	0.00%	$0
100.02.20.01.5722	SUPPLIES & EXP-FIELD OPERATI	$11,340	$13,194	$18,738	$16,105	$16,000	$16,000	$7,070	$16,000	$16,000	$16,000	$0	0.00%	$0
100.02.20.01.5723	MISC SUPPLIES & EXPENSES	$2,364	$3,119	$2,447	$2,546	$2,470	$2,470	$1,290	$2,470	$2,470	$2,470	$0	0.00%	$0
100.02.20.01.5735	GASOLINE AND OIL	$53,489	$58,050	$42,332	$57,579	$57,000	$57,000	$18,540	$57,000	$57,000	$57,000	$0	0.00%	$0
100.02.20.01.5835	HOUSEKEEPING SERVICE	$20,736	$16,889	$30,000	$30,000	$30,000	$30,000	$22,500	$30,000	$30,000	$30,000	$0	0.00%	$0
100.02.20.01.5845	PERSONNEL MANAGEMENT	$2,542	$5,690	$3,264	$7,456	$11,100	$11,100	$2,647	$11,100	$11,100	$11,100	$0	0.00%	$0
100.02.20.01.5910	UTILITIES	$40,354	$61,109	$53,345	$58,175	$65,000	$65,000	$43,184	$65,000	$65,000	$65,000	$0	0.00%	$0
100.02.20.01.5915	SEWER/WATER USAGE	$1,853	$5,459	$2,976	$3,018	$3,000	$3,000	$2,179	$3,000	$3,000	$3,000	$0	0.00%	$0
100.02.20.01.6022	POLICE & FIRE COMM EXPENSE	$0	$0	$0	$174	$150	$150	$3	$150	$150	$150	$0	0.00%	$0
100.02.20.01.6023	RANGE EXPENSES	$1,271	$713	$944	$2,035	$4,000	$4,000	$2,962	$4,000	$4,000	$4,000	$0	0.00%	$0
POLICE Total		**$4,859,805**	**$5,034,139**	**$5,234,021**	**$5,417,519**	**$5,588,934**	**$5,588,934**	**$3,663,871**	**$5,750,284**	**$5,912,342**	**$5,912,342**	**$323,408**	**5.79%**	**$0**
PUBLIC SAFETY - CIVILIAN PERSONNEL:														
100.02.20.10.5101	SALARIES AND WAGES-DISPATCHE	$410,574	$441,407	$490,559	$505,414	$533,553	$533,553	$315,702	$496,103	$551,010	$551,010	$17,458	3.27%	$0
100.02.20.10.5102	OVERTIME - DISPATCHERS	$8,824	$9,991	$9,323	$7,388	$7,715	$7,715	$7,377	$11,593	$8,352	$8,352	$637	8.26%	$0
100.02.20.10.5151	UNIFORMS AND OFFICERS EQUIPM	$2,914	$3,030	$3,576	$3,772	$3,800	$3,800	$915	$5,237	$3,800	$3,800	$0	0.00%	$0
100.02.20.10.5201	FICA	$29,791	$31,919	$34,935	$34,973	$41,972	$41,972	$21,633	$33,994	$43,627	$43,627	$1,655	3.94%	$0
100.02.20.10.5202	PENSION	$28,084	$29,595	$33,742	$34,566	$35,182	$35,182	$20,990	$32,985	$38,037	$38,037	$2,854	8.11%	$0
100.02.20.10.5203	HEALTH	$164,275	$161,724	$205,399	$237,744	$207,638	$207,638	$151,832	$227,748	$163,212	$163,212	($44,426)	-21.40%	$0
100.02.20.10.5204	LIFE	$365	$401	$484	$507	$616	$616	$324	$509	$577	$577	($39)	-6.40%	$0
100.02.20.10.5229	HEALTH INS. ALLOWANCE	$7,420	$7,020	$7,380	$4,460	$5,580	$5,580	$2,590	$4,070	$9,120	$9,120	$3,540	63.44%	$0
100.02.20.10.5604	TELEPHONE	$2,167	$2,054	$2,560	$1,831	$2,400	$2,400	$0	$0	$0	$0	($2,400)	-100.00%	$0
CIVILIAN PERSONNEL Total		**$654,415**	**$687,142**	**$787,958**	**$830,654**	**$838,457**	**$838,457**	**$521,362**	**$812,238**	**$817,735**	**$817,735**	**($20,722)**	**-2.47%**	**$0**

CITY OF MUSKEGO
OPERATING EXPENSES
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
PUBLIC SAFETY - VOLUNTEER FIRE DEPARTMENT:														
100.02.21.00.5422	HYDRANT RENTAL	$327,818	$327,818	$337,653	$347,783	$347,783	$347,783	$0	$347,783	$350,000	$350,000	$2,217	0.64%	$0
100.02.21.00.5850	TESS CORNERS FIRE DEPT.	$466,870	$500,006	$499,921	$499,837	$548,051	$548,051	$411,973	$548,051	$550,000	$550,000	$1,949	0.36%	$0
100.02.21.00.5851	REVIEW FEES	$0	$0	$0	$0	$2,500	$2,500	$0	$2,000	$2,250	$2,250	($250)	-10.00%	$0
100.02.21.00.5870	VFD ACCOUNT RESERVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
VOLUNTEER FIRE DEPT Total		**$794,688**	**$827,824**	**$837,574**	**$847,620**	**$898,334**	**$898,334**	**$411,973**	**$897,834**	**$902,250**	**$902,250**	**$3,916**	**0.44%**	**$0**
PUBLIC SAFETY - NON-DEPARTMENTAL:														
100.02.22.00.5425	MAINTENANCE OF SAFETY EQUIP	$0	$2	$0	$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	$0	$420	$500	$387	$500	$500	$0	$0	$0	$0	($500)	-100.00%	$0
100.02.22.00.6023	TRUNKED RADIO OPERATING COST	$15,304	$15,590	$15,902	$17,170	$18,256	$18,256	$18,256	$18,256	$23,008	$23,008	$4,752	26.03%	$0
NON-DEPT PUBLIC SAFETY Total		**$20,504**	**$21,212**	**$21,602**	**$22,757**	**$23,956**	**$23,956**	**$23,456**	**$23,456**	**$28,208**	**$28,208**	**$4,252**	**17.75%**	**$0**
PUBLIC SAFETY - PW&D BUILDING INSPECTION:														
100.02.25.00.5101	SALARIES AND WAGES	$23,127	$23,297	$24,091	$24,597	$25,019	$25,019	$16,381	$25,741	$25,773	$25,773	$754	3.01%	$0
100.02.25.00.5102	SALARIES & WAGES - OVERTIME	$248	$133	$885	$1,963	$1,624	$1,624	$181	$284	$1,673	$1,673	$49	3.01%	$0
100.02.25.00.5201	FICA	$1,524	$1,515	$1,610	$1,770	$2,038	$2,038	$1,068	$1,678	$2,100	$2,100	$62	3.02%	$0
100.02.25.00.5202	PENSION	$1,572	$1,536	$1,686	$1,790	$1,731	$1,731	$1,077	$1,692	$1,866	$1,866	$135	7.81%	$0
100.02.25.00.5203	HEALTH	$14,761	$17,227	$13,762	$15,219	$17,205	$17,205	$10,476	$15,714	$13,328	$13,328	($3,877)	-22.54%	$0
100.02.25.00.5204	LIFE	$26	$27	$35	$42	$51	$51	$29	$45	$44	$44	($7)	-13.32%	$0
100.02.25.00.5506	COMPUTER CHARGES/CITY HALL	$8,880	$6,837	$9,179	$9,700	$6,000	$6,000	$6,000	$6,000	$6,050	$6,050	$50	0.83%	$0
100.02.25.00.5704	OTHER SUPPLIES AND EXPENSES	$2,198	$4,932	$6,445	$2,526	$5,500	$5,500	$5,536	$5,500	$5,500	$5,500	$0	0.00%	$0
100.02.25.00.5735	GASOLINE, OIL, GREASE, TIRES	$591	$190	$0	$0	$700	$700	$0	$0	$0	$0	($700)	-100.00%	$0
100.02.25.00.5751	BUILDING SEALS	$2,488	$1,989	$1,989	$996	$2,750	$2,750	$1,991	$2,750	$2,750	$2,750	$0	0.00%	$0
100.02.25.00.5752	HOUSE NUMBERS	$1,377	$1,987	$1,870	$709	$2,500	$2,500	$2,144	$2,750	$3,000	$3,000	$500	20.00%	$0
100.02.25.00.5820	CONTRACTED SERVICES	$217,977	$249,102	$201,615	$192,876	$240,000	$240,000	$165,167	$270,000	$240,000	$240,000	$0	0.00%	$0
CDD-BUILDING INSPECTION Total		**$274,768**	**$308,772**	**$263,166**	**$252,187**	**$305,117**	**$305,117**	**$210,048**	**$332,154**	**$302,083**	**$302,083**	**($3,034)**	**-0.99%**	**$0**
	TOTAL PUBLIC SAFETY	**$6,604,180**	**$6,879,090**	**$7,144,322**	**$7,370,738**	**$7,654,798**	**$7,654,798**	**$4,830,711**	**$7,815,967**	**$7,962,618**	**$7,962,618**	**$307,820**	**4.02%**	**$0**
HEALTH & HUMAN SERVICES - NON-DEPARTMENTAL:														
100.03.06.00.6041	ANIMAL WARDEN	$3,581	$3,581	$3,581	$3,581	$3,600	$3,600	$3,581	$3,581	$3,600	$3,600	$0	0.00%	$0
100.03.22.00.5704	BLOOD DRIVE	$190	$224	$110	$248	$200	$200	$156	$200	$225	$225	$25	12.50%	$0
	TOTAL HEALTH & HUMAN SERVICES	**$3,771**	**$3,805**	**$3,691**	**$3,829**	**$3,800**	**$3,800**	**$3,737**	**$3,781**	**$3,825**	**$3,825**	**$25**	**0.66%**	**$0**

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ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
PUBLIC WORKS - ENGINEERING DIVISION:														
100.04.19.00.5101	SALARIES & WAGES	$106,737	$109,084	$53,815	$56,131	$57,095	$57,095	$37,361	$58,710	$58,809	$58,809	$1,714	3.00%	$0
100.04.19.00.5201	FICA	$7,742	$7,877	$3,720	$3,930	$4,368	$4,368	$2,574	$4,044	$4,499	$4,499	$131	3.00%	$0
100.04.19.00.5202	PENSION	$7,155	$7,148	$3,633	$3,783	$3,711	$3,711	$2,429	$3,816	$3,999	$3,999	$288	7.76%	$0
100.04.19.00.5203	HEALTH INSURANCE	$30,701	$37,095	$30,942	$23,182	$25,807	$25,807	$17,604	$26,406	$19,991	$19,991	($5,816)	-22.54%	$0
100.04.19.00.5204	LIFE	$379	$389	$83	$92	$112	$112	$63	$99	$99	$99	($14)	-12.05%	$0
100.04.19.00.5225	CLOTHING ALLOWANCE	$464	$447	$431	$248	$250	$250	$187	$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	$268	$142	$62	$0	$500	$500	$12	$350	$500	$500	$0	0.00%	$0
100.04.19.00.5303	CONFERENCES, SPEC. EVENTS &	$1,325	$1,038	$1,399	$1,605	$2,800	$2,800	$120	$1,000	$2,800	$2,800	$0	0.00%	$0
100.04.19.00.5305	DUES AND MEMBERSHIPS	$632	$736	$587	$525	$750	$750	$351	$750	$750	$750	$0	0.00%	$0
100.04.19.00.5405	MAINTENANCE OF VEHICLES	$0	$0	$0	$170	$250	$250	$0	$250	$250	$250	$0	0.00%	$0
100.04.19.00.5506	COMPUTER CHARGES	$3,855	$5,861	$4,528	$4,300	$9,500	$9,500	$6,048	$9,500	$9,750	$9,750	$250	2.63%	$0
100.04.19.00.5601	TELEPHONE	$1,470	$1,420	$1,000	$960	$480	$480	$640	$480	$480	$480	$0	0.00%	$0
100.04.19.00.5701	OFFICE SUPPLIES	$0	$0	$0	$278	$1,300	$1,300	$0	$1,300	$1,300	$1,300	$0	0.00%	$0
100.04.19.00.5704	OTHER SUPPLIES AND EXPENSES	$1,050	$63	$1,333	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.19.00.5715	SUPPLIES EXPENSE - SURVEY WORK	$22	$0	$0	$30	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.19.00.5815	ENGINEERING SERVICE FEES	$69,706	$57,945	$68,463	$29,564	$50,000	$50,000	$26,876	$50,000	$50,000	$50,000	$0	0.00%	$0
DPW-ENGINEERING DIVISION Total		**$231,505**	**$229,245**	**$169,996**	**$124,798**	**$156,923**	**$156,923**	**$94,264**	**$156,956**	**$153,477**	**$153,477**	**($3,446)**	**-2.20%**	**$0**
PUBLIC WORKS - ADMINISTRATION DIVISION:														
100.04.51.01.5101	SALARIES AND WAGES	$268,464	$178,452	$335,822	$354,523	$183,680	$183,680	$238,282	$329,443	$286,961	$286,961	$103,281	56.23%	$0
100.04.51.01.5102	OVERTIME - ADMIN	$185	$0	$30	$31	$0	$0	$378	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.5120	GENERAL CITY & PARKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.5123	GENERAL CITY - ELECTIONS	$5,289	$1,582	$13,013	$229	$8,805	$8,805	$1,973	$3,101	$8,907	$8,907	$102	1.15%	$0
100.04.51.01.5124	BML BOAT LAUNCH	$1,274	$977	$2,422	$2,943	$2,661	$2,661	$1,292	$2,030	$2,692	$2,692	$31	1.16%	$0
100.04.51.01.5125	BML PARKING LOT	$511	$1,354	$678	$0	$6,522	$6,522	$276	$434	$6,598	$6,598	$76	1.16%	$0
100.04.51.01.5150	AUTO ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.5201	FICA	$22,526	$24,148	$27,775	$28,466	$17,889	$17,889	$19,065	$26,960	$25,369	$25,369	$7,480	41.82%	$0
100.04.51.01.5202	PENSION	$19,714	$21,362	$23,802	$24,071	$11,850	$11,850	$15,735	$23,727	$19,486	$19,486	$7,636	64.44%	$0
100.04.51.01.5203	HEALTH	$77,382	$48,259	$86,692	$87,388	$59,068	$59,068	$57,769	$85,290	$62,664	$62,664	$3,596	6.09%	$0
100.04.51.01.5204	LIFE	$1,136	$1,169	$911	$1,186	$1,069	$1,069	$847	$1,331	$919	$919	($150)	-14.02%	$0
100.04.51.01.5225	CLOTHING/UNIFORM ALLOW	$11,479	$9,888	$9,473	$10,073	$11,000	$11,000	$1,129	$12,774	$10,750	$10,750	($250)	-2.27%	$0
100.04.51.01.5227	DRUG/AUDIO TESTING	$549	$484	$417	$786	$500	$500	$600	$800	$500	$500	$0	0.00%	$0
100.04.51.01.5228	SAFETY GLASSES/CDL LINCENSE	$2,194	$2,371	$1,495	$2,047	$2,000	$2,000	$310	$2,000	$3,500	$3,500	$1,500	75.00%	$0
100.04.51.01.5229	HEALTH INS. ALLOWANCE	$20,165	$22,877	$20,770	$24,118	$26,820	$26,820	$16,452	$25,853	$21,360	$21,360	($5,460)	-20.36%	$0
100.04.51.01.5303	CONFERENCES & SPECIAL EVENTS	$1,279	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.01.5506	COMPUTER CHARGES/CITY HALL	$4,496	$3,320	$8,111	$11,320	$8,900	$8,900	$9,949	$11,000	$12,900	$12,900	$4,000	44.94%	$0
100.04.51.01.5605	TELEPHONE/PUBLIC WORKS	$1,180	$1,655	$4,380	$2,838	$5,768	$5,768	$1,256	$5,768	$3,132	$3,132	($2,636)	-45.70%	$0
100.04.51.01.5701	OFFICE SUPPLIES AND EXPENSES	$1,614	$1,313	$764	$1,683	$1,250	$1,250	$2,372	$2,500	$2,500	$2,500	$1,250	100.00%	$0
100.04.51.01.5820	CONTRACTED SERVICES	$0	$255	$0	$24,444	$20,000	$20,000	$8,693	$16,000	$20,000	$20,000	$0	0.00%	$0
100.04.51.01.6001	NOTICES AND PUBLICATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
DPW - ADMINISTRATION Total		**$439,437**	**$319,467**	**$536,556**	**$576,147**	**$367,782**	**$367,782**	**$376,378**	**$549,010**	**$488,237**	**$488,237**	**$120,455**	**32.75%**	**$0**

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PUBLIC WORKS - ROAD MAINTENANCE DIVISION:														
100.04.51.02.5101	SALARIES AND WAGES	$286,128	$263,304	$303,512	$231,242	$324,796	$324,796	$197,489	$305,339	$328,552	$328,552	$3,756	1.16%	$0
100.04.51.02.5102	OVERTIME - ROAD MAINT	$1,908	$5,892	$1,162	$1,010	$2,289	$2,289	$647	$1,017	$2,289	$2,289	$0	0.02%	$0
100.04.51.02.5201	FICA	$21,428	$20,084	$22,555	$17,279	$25,022	$25,022	$14,655	$23,029	$25,309	$25,309	$287	1.15%	$0
100.04.51.02.5202	PENSION	$18,981	$16,661	$19,733	$14,874	$19,959	$19,959	$12,474	$19,601	$21,136	$21,136	$1,177	5.90%	$0
100.04.51.02.5203	HEALTH	$61,157	$56,737	$73,853	$50,703	$65,513	$65,513	$43,564	$65,346	$67,468	$67,468	$1,955	2.98%	$0
100.04.51.02.5204	LIFE	$800	$840	$850	$588	$1,151	$1,151	$544	$854	$990	$990	($161)	-14.02%	$0
100.04.51.02.5229	HEALTH INS. ALLOWANCE	$0	$0	$0	$599	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.02.5740	ROAD OILS AND ASPHALT	$66,440	$77,475	$105,145	$54,795	$85,000	$85,000	$16,151	$85,000	$85,000	$85,000	$0	0.00%	$0
100.04.51.02.5741	SAND, STONE AND GRAVEL	$46,554	$44,824	$56,628	$33,033	$35,000	$35,000	$15,561	$35,000	$35,000	$35,000	$0	0.00%	$0
100.04.51.02.5742	OTHER ROAD MATERIALS	$20,918	$24,054	$31,847	$36,119	$30,000	$30,000	$38,990	$30,000	$30,000	$30,000	$0	0.00%	$0
100.04.51.02.6025	HAZARDOUS WASTE REMOVAL	$2,188	$2,063	$1,531	$0	$3,500	$3,500	$0	$3,500	$3,500	$3,500	$0	0.00%	$0
DPW - ROAD MAINT Total		**$526,502**	**$511,934**	**$616,815**	**$440,243**	**$592,230**	**$592,230**	**$340,073**	**$568,686**	**$599,244**	**$599,244**	**$7,014**	**1.18%**	**$0**
PUBLIC WORKS - STREET SIGNS DIVISION:														
100.04.51.03.5101	SALARIES AND WAGES	$3,317	$3,098	$14,198	$11,689	$13,261	$13,261	$12,084	$13,990	$13,414	$13,414	$153	1.16%	$0
100.04.51.03.5102	OVERTIME - STREET SIGNS	$0	$0	$0	$0	$0	$0	$22	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.03.5201	FICA	$245	$231	$1,061	$868	$1,014	$1,014	$891	$999	$1,026	$1,026	$12	1.20%	$0
100.04.51.03.5202	PENSION	$222	$196	$950	$780	$809	$809	$787	$837	$857	$857	$48	5.88%	$0
100.04.51.03.5203	HEALTH	$607	$341	$1,819	$2,665	$3,695	$3,695	$2,503	$2,755	$2,755	$2,755	($940)	-25.45%	$0
100.04.51.03.5204	LIFE	$3	$16	$30	$27	$47	$47	$20	$32	$40	$40	($7)	-14.04%	$0
100.04.51.03.5704	OTHER SUPPLIES AND EXPENSES	$661	$738	$983	$1,010	$1,000	$1,000	$1,562	$2,000	$1,000	$1,000	$0	0.00%	$0
100.04.51.03.5743	SIGNS, POSTS AND GUIDE BOARD	$27,460	$23,946	$26,932	$33,274	$35,000	$35,000	$15,861	$35,000	$35,000	$35,000	$0	0.00%	$0
DPW - STREET SIGNS Total		**$32,516**	**$28,566**	**$45,972**	**$50,313**	**$54,826**	**$54,826**	**$33,730**	**$55,613**	**$54,092**	**$54,092**	**($734)**	**-1.34%**	**$0**
PUBLIC WORKS - STORM WATER DIVISION:														
100.04.51.04.5101	SALARIES AND WAGES	$100,736	$122,096	$105,293	$144,276	$129,069	$129,069	$63,664	$100,043	$150,793	$150,793	$21,724	16.83%	$0
100.04.51.04.5102	OVERTIME - STORM WATER	$211	$1,281	$1,275	$0	$707	$707	$363	$570	$707	$707	($0)	-0.01%	$0
100.04.51.04.5201	FICA	$7,388	$9,160	$7,903	$10,648	$9,928	$9,928	$4,664	$7,329	$11,590	$11,590	$1,662	16.74%	$0
100.04.51.04.5202	PENSION	$6,700	$8,108	$7,026	$9,695	$7,828	$7,828	$4,139	$6,504	$9,677	$9,677	$1,849	23.62%	$0
100.04.51.04.5203	HEALTH	$24,326	$24,538	$12,395	$30,337	$26,542	$26,542	$17,508	$26,262	$30,965	$30,965	$4,423	16.66%	$0
100.04.51.04.5204	LIFE	$347	$404	$337	$357	$528	$528	$246	$386	$454	$454	($74)	-13.98%	$0
100.04.51.04.5744	OTHER MATERIALS	$23,077	$13,783	$26,995	$43,105	$30,000	$30,000	$21,541	$30,000	$30,000	$30,000	$0	0.00%	$0
100.04.51.04.5745	CULVERT PIPE/DRAIN TILE/EQUIP	$43,430	$40,896	$70,836	$38,997	$40,000	$40,000	$33,692	$40,000	$40,000	$40,000	$0	0.00%	$0
100.04.51.04.6026	STORM WATER LOCATION EXPENSE	$14,306	$13,242	$11,611	$13,962	$15,000	$15,000	$9,086	$15,000	$15,000	$15,000	$0	0.00%	$0
DPW - STORM WATER Total		**$220,520**	**$233,509**	**$243,669**	**$291,378**	**$259,602**	**$259,602**	**$154,903**	**$226,095**	**$289,186**	**$289,186**	**$29,584**	**11.40%**	**$0**
PUBLIC WORKS - SNOW & ICE CONTROL DIVISION:														
100.04.51.05.5101	SALARIES AND WAGES	$96,140	$119,404	$54,667	$104,694	$132,577	$132,577	$46,205	$72,607	$113,879	$113,879	($18,698)	-14.10%	$0
100.04.51.05.5102	OVERTIME - SNOW & ICE	$57,173	$69,487	$47,794	$52,836	$44,568	$44,568	$19,103	$30,020	$44,568	$44,568	($0)	0.00%	$0
100.04.51.05.5201	FICA	$10,889	$12,330	$7,647	$11,753	$13,552	$13,552	$4,824	$7,581	$12,121	$12,121	($1,431)	-10.56%	$0
100.04.51.05.5202	PENSION	$9,700	$10,807	$6,829	$10,611	$11,073	$11,073	$4,245	$6,671	$10,302	$10,302	($771)	-6.96%	$0
100.04.51.05.5203	HEALTH	$31,438	$29,257	$13,374	$24,872	$31,372	$31,372	$10,617	$15,926	$23,385	$23,385	($7,987)	-25.46%	$0
100.04.51.05.5204	LIFE	$425	$351	$237	$372	$399	$399	$107	$169	$343	$343	($56)	-14.03%	$0
100.04.51.05.5704	OTHER SUPPLIES AND EXPENSES	$1,093	$1,821	$2,135	$2,144	$2,000	$2,000	$153	$2,000	$2,000	$2,000	$0	0.00%	$0
100.04.51.05.5746	SNOW FENCE AND POSTS	$1,214	$975	$187	$3,740	$4,000	$4,000	$0	$4,000	$4,000	$4,000	$0	0.00%	$0
100.04.51.05.5747	SAND AND SALT	$231,644	$276,635	$226,589	$249,096	$300,000	$300,000	$208,255	$300,000	$250,000	$250,000	($50,000)	-16.67%	$0
DPW - SNOW & ICE CONTROL Total		**$439,716**	**$521,066**	**$359,460**	**$460,119**	**$539,541**	**$539,541**	**$293,509**	**$438,973**	**$460,598**	**$460,598**	**($78,943)**	**-14.63%**	**$0**

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PUBLIC WORKS - UTILITY & STREET LIGHTING DIVISION:														
100.04.51.06.5910	UTILITIES	$91,619	$86,812	$78,922	$69,138	$90,000	$90,000	$40,202	$90,000	$90,000	$90,000	$0	0.00%	$0
100.04.51.06.5916	STREET LIGHT MAINTENANCE	$12,844	$3,832	$5,913	$1,476	$7,500	$7,500	$1,921	$7,500	$7,500	$7,500	$0	0.00%	$0
DPW - UTILITY & STREET LIGHTING Total		**$104,462**	**$90,644**	**$84,835**	**$70,614**	**$97,500**	**$97,500**	**$42,123**	**$97,500**	**$97,500**	**$97,500**	**$0**	**0.00%**	**$0**
PUBLIC WORKS - MACHINERY & EQUIPMENT DIVISION:														
100.04.51.07.5101	SALARIES AND WAGES	$93,488	$97,140	$63,614	$70,896	$106,019	$106,019	$44,362	$69,712	$107,245	$107,245	$1,226	1.16%	$0
100.04.51.07.5102	OVERTIME - MACHINERY & EQUIP	$3,480	$4,915	$430	$3,659	$2,254	$2,254	$902	$1,418	$2,254	$2,254	$0	0.02%	$0
100.04.51.07.5105	WAGES - PD MAINTENANCE	$0	$0	$858	$3,484	$0	$0	$3,107	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.07.5201	FICA	$7,093	$7,488	$4,754	$5,695	$8,283	$8,283	$3,472	$5,456	$8,377	$8,377	$94	1.13%	$0
100.04.51.07.5202	PENSION	$6,494	$6,676	$4,351	$5,253	$6,613	$6,613	$3,144	$4,941	$7,002	$7,002	$389	5.88%	$0
100.04.51.07.5203	HEALTH	$37,100	$38,208	$24,684	$29,201	$29,545	$29,545	$20,690	$31,035	$22,023	$22,023	($7,522)	-25.46%	$0
100.04.51.07.5204	LIFE	$130	$189	$169	$232	$376	$376	$173	$273	$323	$323	($53)	-14.09%	$0
100.04.51.07.5405	MAINT OF VEHICLES & EQUIPMEN	$112,489	$87,645	$94,686	$110,040	$120,000	$120,000	$71,658	$120,000	$120,000	$120,000	$0	0.00%	$0
100.04.51.07.5410	RENTAL OF EQUIPMENT	$9,752	$8,371	$7,750	$4,505	$8,000	$8,000	$2,378	$8,000	$8,000	$8,000	$0	0.00%	$0
100.04.51.07.5704	OTHER SUPPLIES AND EXPENSES	$10,517	$16,646	$16,835	$18,720	$7,500	$7,500	$11,254	$7,500	$7,500	$7,500	$0	0.00%	$0
100.04.51.07.5735	AUTO EXP - OIL & TIRE	$14,747	$17,050	$13,398	$15,502	$13,000	$13,000	$13,643	$17,500	$20,000	$20,000	$7,000	53.85%	$0
100.04.51.07.5736	GAS BOY FUEL	$77,001	$95,356	$57,441	$97,916	$95,000	$95,000	$146,708	$150,000	$125,000	$125,000	$30,000	31.58%	$0
100.04.51.07.6109	UNDERGROUND STORAGE TANK INS	$1,455	$1,495	$1,545	$1,614	$1,550	$1,550	$1,686	$1,686	$1,720	$1,720	$170	10.97%	$0
DPW - MACHINERY & EQUIPMENT Total		**$373,746**	**$381,180**	**$290,515**	**$366,716**	**$398,140**	**$398,140**	**$323,178**	**$417,521**	**$429,443**	**$429,443**	**$31,303**	**7.86%**	**$0**
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION:														
100.04.51.08.5101	SALARIES AND WAGES	$25,364	$25,932	$68,445	$43,600	$37,465	$37,465	$46,139	$47,505	$37,899	$37,899	$434	1.16%	$0
100.04.51.08.5102	OVERTIME - BUILDING MAINT	$0	$0	$11	$18	$0	$0	$3	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.08.5201	FICA	$1,885	$1,953	$4,984	$3,140	$2,866	$2,866	$3,300	$3,686	$2,899	$2,899	$33	1.16%	$0
100.04.51.08.5202	PENSION	$1,608	$1,594	$4,412	$2,910	$2,285	$2,285	$2,999	$3,213	$2,420	$2,420	$135	5.91%	$0
100.04.51.08.5203	HEALTH	$3,660	$2,596	$21,410	$16,516	$10,441	$10,441	$15,471	$16,206	$7,782	$7,782	($2,659)	-25.46%	$0
100.04.51.08.5204	LIFE	$54	$67	$107	$67	$133	$133	$50	$79	$114	$114	($19)	-14.17%	$0
100.04.51.08.5415	MAINT OF BLDGS & GROUNDS	$28,101	$25,491	$30,240	$48,718	$30,000	$30,000	$28,261	$30,000	$30,000	$30,000	$0	0.00%	$0
100.04.51.08.5605	TELEPHONE	$480	$600	$960	$960	$480	$480	$640	$480	$480	$480	$0	0.00%	$0
100.04.51.08.5704	OTHER SUPPLIES AND EXPENSES	$1,781	$1,320	$1,510	$1,431	$1,500	$1,500	$13	$1,500	$1,500	$1,500	$0	0.00%	$0
100.04.51.08.5910	UTILITIES	$22,447	$26,025	$23,010	$26,774	$28,000	$28,000	$16,452	$28,000	$28,000	$28,000	$0	0.00%	$0
100.04.51.08.5915	UTILITY-SEWER/WATER USAGE	$9,675	$7,898	$2,155	$2,261	$12,000	$12,000	$1,653	$12,000	$12,000	$12,000	$0	0.00%	$0
DPW - BUILDING MAINTENANCE Total		**$95,054**	**$93,476**	**$157,244**	**$146,394**	**$125,170**	**$125,170**	**$114,981**	**$142,669**	**$123,095**	**$123,095**	**($2,075)**	**-1.66%**	**$0**
PUBLIC WORKS - BRIDGES & DAMS DIVISION:														
100.04.51.09.5101	SALARIES AND WAGES	$430	$1,067	$313	$270	$2,019	$2,019	$7,227	$7,357	$2,042	$2,042	$23	1.14%	$0
100.04.51.09.5102	OVERTIME - BRIDGES & DAMS	$0	$0	$211	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.09.5201	FICA	$33	$79	$40	$21	$154	$154	$549	$662	$156	$156	$2	1.44%	$0
100.04.51.09.5202	PENSION	$30	$63	$16	$14	$123	$123	$470	$438	$130	$130	$7	6.01%	$0
100.04.51.09.5203	HEALTH	$0	$0	$60	$0	$563	$563	$778	$867	$419	$419	($144)	-25.52%	$0
100.04.51.09.5204	LIFE	$0	$3	$0	$0	$7	$7	$15	$24	$6	$6	($1)	-12.14%	$0
100.04.51.09.5744	INSPECTIONS/OTHER MATERIALS	$6,587	$3,871	$7,165	$4,779	$4,000	$4,000	$126	$4,000	$4,000	$4,000	$0	0.00%	$0
DPW - BRIDGES & DAMS Total		**$7,080**	**$5,083**	**$7,806**	**$5,083**	**$6,866**	**$6,866**	**$9,165**	**$13,349**	**$6,754**	**$6,754**	**($112)**	**-1.63%**	**$0**

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PUBLIC WORKS - WEED CUTTING DIVISION:														
100.04.51.10.5101	SALARIES AND WAGES	$28,447	$28,778	$23,765	$29,618	$34,914	$34,914	$23,307	$30,625	$35,318	$35,318	$404	1.16%	$0
100.04.51.10.5201	FICA	$2,141	$2,166	$1,774	$2,217	$2,671	$2,671	$1,739	$2,272	$2,702	$2,702	$31	1.15%	$0
100.04.51.10.5202	PENSION	$1,522	$1,490	$1,555	$1,507	$2,130	$2,130	$1,415	$1,834	$2,255	$2,255	$125	5.88%	$0
100.04.51.10.5203	HEALTH	$3,960	$3,994	$4,529	$3,850	$9,730	$9,730	$3,744	$5,115	$7,252	$7,252	($2,478)	-25.46%	$0
100.04.51.10.5204	LIFE	$148	$147	$168	$139	$124	$124	$154	$242	$106	$106	($18)	-14.21%	$0
100.04.51.10.5704	OTHER SUPPLIES AND EXPENSES	$0	$678	$217	$197	$500	$500	$0	$500	$500	$500	$0	0.00%	$0
DPW - WEED CUTTING Total		**$36,217**	**$37,253**	**$32,007**	**$37,528**	**$50,069**	**$50,069**	**$30,358**	**$40,588**	**$48,133**	**$48,133**	**($1,936)**	**-3.87%**	**$0**
PUBLIC WORKS - PARKS DIVISION:														
100.04.51.11.5101	SALARIES AND WAGES	$144,457	$183,741	$131,732	$180,366	$191,768	$191,768	$158,499	$185,070	$92,829	$92,829	($98,939)	-51.59%	$0
100.04.51.11.5102	OVERTIME - PARKS	$1,394	$33	$506	$933	$0	$0	$711	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.11.5201	FICA	$10,980	$6,927	$9,946	$13,663	$14,670	$14,670	$11,735	$13,545	$7,101	$7,101	($7,569)	-51.59%	$0
100.04.51.11.5202	PENSION	$6,589	$4,888	$6,011	$9,509	$12,097	$12,097	$8,029	$8,457	$5,928	$5,928	($6,169)	-51.00%	$0
100.04.51.11.5203	HEALTH	$12,686	$44,250	$18,455	$23,006	$38,480	$38,480	$32,586	$28,879	$19,062	$19,062	($19,418)	-50.46%	$0
100.04.51.11.5204	LIFE	$287	$113	$149	$377	$325	$325	$197	$310	$280	$280	($45)	-13.97%	$0
100.04.51.11.5405	MAINT OF VEHICLES & EQUIP	$10,060	$16,339	$20,729	$8,151	$15,000	$15,000	$11,133	$15,000	$15,000	$15,000	$0	0.00%	$0
100.04.51.11.5410	RENTALS & LEASES	$117	$105	$0	$0	$500	$500	$0	$500	$500	$500	$0	0.00%	$0
100.04.51.11.5415	MAINT OF PAVILLIONS & GROUNDS	$25,274	$26,054	$30,197	$34,896	$35,000	$35,000	$24,692	$35,000	$35,000	$35,000	$0	0.00%	$0
100.04.51.11.5702	OPERATING SUPPLIES & EXPENSE	$8,732	$2,389	$3,279	$12,216	$9,350	$9,350	$11,283	$9,350	$9,350	$9,350	$0	0.00%	$0
100.04.51.11.5731	SMALL TOOLS & MINOR EQUIPMENT	$4,812	$2,963	$5,749	$2,092	$5,000	$5,000	$2,964	$5,000	$5,000	$5,000	$0	0.00%	$0
100.04.51.11.5735	GAS, OIL & LUBRICATION	$8,016	$8,550	$5,181	$3,397	$10,500	$10,500	$2,839	$10,500	$10,500	$10,500	$0	0.00%	$0
100.04.51.11.5801	PROFESSIONAL & CONSULTANT FEES	$674	$8,119	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.04.51.11.5820	CONTRACTED SERVICES	$70,406	$84,740	$75,828	$82,385	$82,000	$82,000	$41,734	$82,000	$82,000	$82,000	$0	0.00%	$0
100.04.51.11.5910	UTILITIES	$11,184	$18,295	$19,231	$26,364	$21,750	$21,750	$16,834	$21,750	$21,750	$21,750	$0	0.00%	$0
100.04.51.11.5915	UTILITY-SEWER/WATER USAGE	$0	$1,479	$0	$0	$5,000	$5,000	$138	$5,000	$5,000	$5,000	$0	0.00%	$0
100.04.51.11.5916	LIGHTING MAINTENANCE	$5,205	$0	$0	$4,500	$5,000	$5,000	$1,225	$5,000	$5,000	$5,000	$0	0.00%	$0
DPW - PARKS Total		**$320,875**	**$408,987**	**$326,993**	**$401,853**	**$446,440**	**$446,440**	**$324,598**	**$425,361**	**$314,300**	**$314,300**	**($132,140)**	**-29.60%**	**$0**
	TOTAL DPW DIVISIONS	**$2,596,127**	**$2,631,164**	**$2,701,874**	**$2,846,389**	**$2,938,166**	**$2,938,166**	**$2,042,997**	**$2,975,365**	**$2,910,583**	**$2,910,583**	**($27,583)**	**-0.94%**	**$0**
	TOTAL PUBLIC WORKS	**$2,827,632**	**$2,860,409**	**$2,871,870**	**$2,971,187**	**$3,095,089**	**$3,095,089**	**$2,137,261**	**$3,132,321**	**$3,064,060**	**$3,064,060**	**($31,029)**	**-3.13%**	**$0**
CULTURE, RECREATION & EDUCATION - NON-DEPARTMENTAL:														
100.05.06.00.6037	PARADE FUND	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$0	0.00%	$0
100.05.06.00.6052	LITTLE MUSKEGO LAKE DISTRICT	$45,381	$38,729	$38,922	$43,598	$45,000	$45,000	$43,001	$43,500	$45,000	$45,000	$0	0.00%	$0
100.05.06.00.6053	LAKE DENOON DISTRICT	$0	$0	$4,580	$4,698	$5,000	$5,000	$7,412	$7,412	$7,500	$7,500	$2,500	50.00%	$0
PARADE/LML DISTRICT Total		**$54,381**	**$47,729**	**$52,502**	**$57,296**	**$59,000**	**$59,000**	**$59,413**	**$59,912**	**$61,500**	**$61,500**	**$2,500**	**4.24%**	**$0**

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CULTURE, RECREATION & EDUCATION - LIBRARY:														
100.05.71.00.5101	SALARY & WAGES	$581,394	$629,314	$658,759	$676,014	$690,746	$690,746	$451,961	$710,225	$722,687	$722,687	$31,941	4.62%	$0
100.05.71.00.5102	OVERTIME	$302	$1,391	$0	$0	$2,000	$2,000	$0	$0	$2,000	$2,000	$0	0.00%	$0
100.05.71.00.5201	FICA	$45,249	$48,325	$50,105	$51,677	$54,831	$54,831	$34,411	$54,075	$56,907	$56,907	$2,076	3.79%	$0
100.05.71.00.5202	PENSION	$35,714	$36,490	$38,899	$38,325	$38,732	$38,732	$24,615	$38,680	$40,644	$40,644	$1,912	4.94%	$0
100.05.71.00.5203	HEALTH	$63,476	$106,881	$106,781	$89,190	$92,657	$92,657	$67,260	$100,792	$96,423	$96,423	$3,766	4.06%	$0
100.05.71.00.5204	LIFE	$1,378	$1,196	$1,136	$1,140	$1,404	$1,404	$801	$1,259	$1,298	$1,298	($106)	-7.58%	$0
100.05.71.00.5229	HEALTH INSURANCE ALLOWANCE	$21,030	$19,200	$20,800	$24,000	$24,000	$24,000	$15,200	$23,886	$19,200	$19,200	($4,800)	-20.00%	$0
100.05.71.00.5302	MILEAGE	$2,027	$1,097	$318	$518	$2,000	$2,000	$465	$2,000	$1,500	$1,500	($500)	-25.00%	$0
100.05.71.00.5303	CONFERENCES & TRAINING	$3,021	$3,446	$3,828	$3,072	$3,500	$3,500	$747	$3,500	$3,500	$3,500	$0	0.00%	$0
100.05.71.00.5305	DUES & MEMBERSHIP	$823	$1,057	$1,054	$1,147	$1,300	$1,300	$1,204	$1,300	$1,300	$1,300	$0	0.00%	$0
100.05.71.00.5401	LIBRARY EQUIPMENT	$18,571	$22,202	$27,826	$17,650	$18,000	$18,000	$11,400	$18,000	$16,800	$16,800	($1,200)	-6.67%	$0
100.05.71.00.5415	MAINTENANCE OF BLDG & GROUNDS	$36,782	$47,719	$36,488	$41,540	$45,200	$45,200	$40,645	$45,200	$45,200	$45,200	$0	0.00%	$0
100.05.71.00.5505	COMPUTER CHARGES	$30,602	$37,033	$26,640	$32,656	$42,086	$42,086	$33,534	$42,086	$51,037	$51,037	$8,951	21.27%	$0
100.05.71.00.5602	TELEPHONE	$150	$150	$270	$0	$648	$648	$0	$648	$920	$920	$272	41.98%	$0
100.05.71.00.5701	OFFICE SUPPLIES AND EXPENSES	$8,009	$7,454	$9,052	$7,927	$7,500	$7,500	$2,058	$7,500	$7,500	$7,500	$0	0.00%	$0
100.05.71.00.5702	PROCESSING SUPPLIES	$17,333	$12,630	$16,525	$13,933	$16,500	$16,500	$5,975	$16,500	$15,500	$15,500	($1,000)	-6.06%	$0
100.05.71.00.5703	HOUSEKEEPING SUPPLIES	$2,117	$2,688	$2,937	$2,946	$3,500	$3,500	$1,719	$3,500	$3,000	$3,000	($500)	-14.29%	$0
100.05.71.00.5740	LIBRARY GRANT EXPENSE	$0	$1,549	$3,195	$0	$0	$0	$1,734	$1,734	$0	$0	$0	#DIV/0!	$0
100.05.71.00.5752	LIBRARY FRIENDS EXPENSE	$0	$6,139	$5,214	$7,154	$5,000	$5,000	$5,007	$5,000	$5,000	$5,000	$0	0.00%	$0
100.05.71.00.5774	LIBRARY REPLACEMENT	$800	$690	$189	$364	$1,300	$1,300	$390	$1,300	$300	$300	($1,000)	-76.92%	$0
100.05.71.00.5835	HOUSEKEEPING SERVICES	$37,373	$35,792	$40,490	$43,610	$45,300	$45,300	$29,325	$45,300	$45,300	$45,300	$0	0.00%	$0
100.05.71.00.5910	GAS & ELECTRIC	$69,928	$71,572	$71,748	$64,099	$73,000	$73,000	$43,091	$73,000	$73,000	$73,000	$0	0.00%	$0
100.05.71.00.5915	SEWER & WATER	$1,703	$1,703	$2,032	$1,494	$2,500	$2,500	$1,058	$2,500	$2,500	$2,500	$0	0.00%	$0
100.05.71.00.6062	PROGRAMMING	$21,063	$5,935	$6,754	$5,592	$6,900	$6,900	$3,381	$6,900	$6,900	$6,900	$0	0.00%	$0
100.05.71.01.5711	PRINT MATERIALS	$110,911	$119,528	$113,162	$113,196	$113,500	$113,500	$70,022	$113,500	$111,700	$111,700	($1,800)	-1.59%	$0
100.05.71.02.5711	AUDIO VISUAL MATERIALS	$48,553	$42,286	$29,606	$31,857	$34,900	$34,900	$17,758	$34,900	$32,500	$32,500	($2,400)	-6.88%	$0
100.05.71.03.5711	ELECTRONIC MATERIALS	$16,294	$17,087	$19,458	$17,851	$21,819	$21,819	$18,445	$21,819	$23,583	$23,583	$1,764	8.08%	$0
LIBRARY Total		**$1,174,602**	**$1,280,553**	**$1,293,266**	**$1,286,953**	**$1,348,824**	**$1,348,824**	**$882,207**	**$1,375,104**	**$1,386,200**	**$1,386,200**	**$37,376**	**2.77%**	**$0**
CULTURE, RECREATION & EDUCATION - PARKS HISTORICAL:														
100.05.72.03.5702	OPERATING SUPPLIES & EXPENSES	$1,098	$2,346	$792	$155	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.03.5820	CONTRACTED SERVICES	$4,656	$6,197	$4,572	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.03.5910	UTILITIES	$4,751	$4,772	$4,308	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.03.5915	SEWER AND WATER USAGE	$848	$848	$842	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
PARKS-HISTORICAL Total		**$11,354**	**$14,163**	**$10,515**	**$155**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
CULTURE, RECREATION & EDUCATION - PARKS H.S. ATHLETIC:														
100.05.72.04.5420	FEE TO SCHOOL DISTRICT	$3,290	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
PARKS-HS ATHLETIC FIELD Total		**$3,290**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
	TOTAL PARKS	**$14,644**	**$14,163**	**$10,515**	**$155**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**

CITY OF MUSKEGO
OPERATING EXPENSES
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ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 Mayor's Proposal	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2023 COW Approval
CULTURE, RECREATION & EDUCATION - PW&D RECREATION ADMINISTRATION:														
100.05.72.10.5101	SALARIES & WAGES	$124,042	$129,494	$134,227	$136,282	$137,763	$137,763	$91,015	$143,023	$141,047	$141,047	$3,284	2.38%	$0
100.05.72.10.5102	OVERTIME - ADMIN	$0	$614	$611	$1,854	$0	$0	$1,182	$0	$1,500	$1,500	$1,500	#DIV/0!	$0
100.05.72.10.5201	FICA	$8,873	$8,881	$9,099	$9,307	$10,539	$10,539	$6,123	$9,622	$10,790	$10,790	$251	2.38%	$0
100.05.72.10.5202	PENSION	$8,307	$8,529	$9,102	$9,311	$8,955	$8,955	$5,993	$9,417	$9,591	$9,591	$637	7.11%	$0
100.05.72.10.5203	HEALTH	$56,827	$67,927	$62,836	$63,863	$62,835	$62,835	$38,267	$60,046	$48,954	$48,954	($13,881)	-22.09%	$0
100.05.72.10.5204	LIFE	$226	$284	$291	$300	$367	$367	$206	$324	$322	$322	($45)	-12.33%	$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	$244	$218	$78	$70	$250	$250	$83	$150	$250	$250	$0	0.00%	$0
100.05.72.10.5303	CONFERENCES AND SPECIAL EVEN	$59	$78	$96	$96	$1,960	$1,960	$1,190	$1,300	$2,050	$2,050	$90	4.59%	$0
100.05.72.10.5305	DUES AND MEMBERSHIPS	$1,364	$673	$1,027	$1,233	$1,530	$1,530	$690	$1,530	$1,200	$1,200	($330)	-21.57%	$0
100.05.72.10.5401	COPIER MAINTENANCE	$738	$2,252	$2,091	$2,471	$2,500	$2,500	$1,981	$2,700	$2,700	$2,700	$200	8.00%	$0
100.05.72.10.5420	MNSD FACILITY USE FEES	$0	$5,335	$4,705	$5,170	$7,500	$7,500	$6,538	$8,500	$9,000	$9,000	$1,500	20.00%	$0
100.05.72.10.5506	COMPUTER CHARGES/E-PAY FEES	$11,350	$7,666	$13,799	$8,343	$6,000	$6,000	$4,225	$5,000	$6,900	$6,900	$900	15.00%	$0
100.05.72.10.5601	TELEPHONE	$670	$610	$720	$934	$1,080	$1,080	$730	$1,080	$1,080	$1,080	$0	0.00%	$0
100.05.72.10.5701	OFFICE SUPPLIES AND EXPENSES	$1,855	$1,351	$2,651	$1,520	$1,500	$1,500	$0	$1,000	$1,500	$1,500	$0	0.00%	$0
100.05.72.10.5702	OPERATING SUPPLIES AND EXPEN	$5,251	$3,082	$673	$574	$600	$600	$20	$600	$600	$600	$0	0.00%	$0
100.05.72.10.5820	CONTRACTED SERVICES	$15,106	$16,126	$1,760	$11,326	$10,950	$10,950	$5,604	$11,500	$12,600	$12,600	$1,650	15.07%	$0
100.05.72.10.6035	TICKET SALES EXPENSE	$16,253	$13,413	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
RECREATION-ADMINISTRATION Total		**$251,164**	**$266,534**	**$243,766**	**$252,655**	**$254,329**	**$254,329**	**$163,847**	**$255,793**	**$250,084**	**$250,084**	**($4,245)**	**-1.67%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION AQUATICS PROGRAM:														
100.05.72.11.5101	SALARIES AND WAGES	$0	$213	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.5110	INSTRUCTION RELATED	$510	$720	$840	$1,260	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.5201	FICA	$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.11.6002	CRIMINAL HISTORY CHECKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
RECREATION-AQUATICS Total		**$510**	**$949**	**$840**	**$1,260**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION ARTS & CRAFTS PROGRAM:														
100.05.72.12.5101	SALARIES AND WAGES	$39	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.5110	INSTRUCTION RELATED	$3,902	$4,455	$1,795	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.5201	FICA	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.5702	OPERATING SUPPLIES	$0	$0	$46	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.12.6002	CRIMINAL HISTORY CHECKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
RECREATION-ARTS & CRAFTS Total		**$3,943**	**$4,455**	**$1,841**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION ATHLETICS PROGRAM:														
100.05.72.13.5101	SALARIES AND WAGES	$18,308	$20,828	$16,225	$19,416	$28,072	$28,072	$18,006	$23,000	$22,569	$22,569	($5,503)	-19.60%	$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	$102,000	$46,730	$24,273	$44,667	$59,874	$59,874	$44,928	$59,874	$93,903	$93,903	$34,029	56.83%	$0
100.05.72.13.5201	FICA	$1,401	$1,593	$1,241	$1,486	$2,013	$2,013	$1,378	$1,800	$1,593	$1,593	($420)	-20.88%	$0
100.05.72.13.5702	OPERATING SUPPLIES	$6,633	$8,153	$8,019	$11,104	$13,925	$13,925	$9,644	$13,925	$14,652	$14,652	$727	5.22%	$0
100.05.72.13.5820	CONTRACTED SERVICES	$712	$132	$132	$264	$396	$396	$150	$396	$450	$450	$54	13.64%	$0
100.05.72.13.6002	CRIMINAL HISTORY CHECKS	$287	$203	$7	$287	$590	$590	$406	$590	$830	$830	$240	40.68%	$0
RECREATION-ATHLETICS Total		**$129,340**	**$77,640**	**$49,897**	**$77,223**	**$104,870**	**$104,870**	**$74,511**	**$99,585**	**$133,996**	**$133,996**	**$29,126**	**27.77%**	**$0**

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CULTURE, RECREATION & EDUCATION - RECREATION SAFETY PROGRAM:														
100.05.72.14.5101	SALARIES AND WAGES	$1,202	$1,208	$546	$825	$1,120	$1,120	$690	$970	$1,134	$1,134	$14	1.25%	$0
100.05.72.14.5110	INSTRUCTION RELATED	$850	$400	$0	$0	$200	$200	$0	$0	$0	$0	($200)	-100.00%	$0
100.05.72.14.5201	FICA	$92	$92	$42	$63	$86	$86	$53	$75	$87	$87	$1	0.87%	$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	$1,622	$2,581	$802	$2,430	$2,728	$2,728	$1,783	$2,400	$2,992	$2,992	$264	9.68%	$0
100.05.72.14.5820	CONTRACTED SERVICES	$2,758	$1,870	$0	$3,315	$3,315	$3,315	$3,315	$3,315	$3,315	$3,315	$0	0.00%	$0
RECREATION-SAFETY Total		**$6,524**	**$6,151**	**$1,390**	**$6,633**	**$7,599**	**$7,599**	**$5,840**	**$6,835**	**$7,678**	**$7,678**	**$79**	**1.04%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION CHILD CARE PROGRAM:														
100.05.72.16.5101	SALARIES AND WAGES	$60,228	$44,123	$38,156	$53,521	$86,413	$86,413	$60,509	$70,000	$82,419	$82,419	($3,993)	-4.62%	$0
100.05.72.16.5201	FICA	$4,608	$3,375	$2,919	$4,094	$6,610	$6,610	$4,629	$5,292	$6,305	$6,305	($305)	-4.61%	$0
100.05.72.16.5301	TRAINING	$0	$53	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.16.5702	OPERATING SUPPLIES	$7,442	$6,890	$3,946	$4,590	$7,470	$7,470	$3,529	$6,000	$8,640	$8,640	$1,170	15.66%	$0
100.05.72.16.5820	CONTRACTED SERVICES	$7,983	$5,015	$0	$2,646	$3,950	$3,950	$3,142	$6,200	$6,750	$6,750	$2,800	70.89%	$0
100.05.72.16.6002	CRIMINAL HISTORY CHECKS	$364	$203	$224	$126	$330	$330	$49	$330	$350	$350	$20	6.06%	$0
RECREATION-CHILD CARE Total		**$80,625**	**$59,659**	**$45,245**	**$64,977**	**$104,773**	**$104,773**	**$71,858**	**$87,822**	**$104,464**	**$104,464**	**($308)**	**-0.29%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION LEAGUES PROGRAM:														
100.05.72.17.5101	SALARIES AND WAGES	$602	$549	$160	$460	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.5201	FICA	$46	$42	$12	$35	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.5702	OPERATING SUPPLIES & EXPENSES	$1,281	$995	$120	$27	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.5820	CONTRACTED SERVICES	$250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.17.6002	CRIMINAL HISTORY CHECKS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
RECREATION-LEAGUES Total		**$2,180**	**$1,586**	**$292**	**$522**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION VARIED INTERESTS PROGRAM:														
100.05.72.18.5101	SALARIES AND WAGES	$0	$0	$0	$90	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.05.72.18.5110	INSTRUCTION RELATED	$9,533	$10,357	$3,037	$1,932	$13,440	$13,440	$6,484	$13,440	$23,708	$23,708	$10,268	76.40%	$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	$292	$31	$719	$0	$750	$750	$250	$250	$600	$600	($150)	-20.00%	$0
100.05.72.18.5820	CONTRACTED SERVICES	$0	$0	$132	$0	$1,320	$1,320	$0	$500	$6,000	$6,000	$4,680	354.55%	$0
RECREATION-VARIED INTERESTS Total		**$9,824**	**$10,388**	**$3,888**	**$2,022**	**$15,510**	**$15,510**	**$6,734**	**$14,190**	**$30,308**	**$30,308**	**$14,798**	**95.41%**	**$0**
CULTURE, RECREATION & EDUCATION - RECREATION PARKS PROGRAM:														
100.05.72.19.5101	SALARIES AND WAGES	$3,934	$3,039	$3,599	$6,905	$28,803	$28,803	$10,427	$13,000	$27,648	$27,648	($1,155)	-4.01%	$0
100.05.72.19.5201	FICA	$279	$232	$275	$528	$2,203	$2,203	$798	$994	$2,115	$2,115	($88)	-4.01%	$0
100.05.72.19.5702	OPERATING SUPPLIES AND EXPEN	$233	$0	$0	$2,472	$1,050	$1,050	$3,558	$4,500	$4,550	$4,550	$3,500	333.33%	$0
100.05.72.19.6002	CRIMINAL HISTORY CHECKS	$0	$0	$0	$0	$10	$10	$0	$0	$10	$10	$0	0.00%	$0
RECREATION-PARKS Total		**$4,446**	**$3,271**	**$3,874**	**$9,906**	**$32,066**	**$32,066**	**$14,783**	**$18,494**	**$34,323**	**$34,323**	**$2,257**	**7.04%**	**$0**
	TOTAL RECREATION PROGRAMS	**$237,392**	**$164,099**	**$107,267**	**$162,543**	**$264,817**	**$264,817**	**$173,728**	**$226,926**	**$310,769**	**$310,769**	**$45,952**	**17.35%**	**$0**
	TOTAL RECREATION	**$488,556**	**$430,633**	**$351,034**	**$415,198**	**$519,146**	**$519,146**	**$337,574**	**$482,719**	**$560,853**	**$560,853**	**$41,706**	**8.03%**	**$0**
	TOTAL PARKS & RECREATION	**$503,200**	**$444,796**	**$361,549**	**$415,353**	**$519,146**	**$519,146**	**$337,574**	**$482,719**	**$560,853**	**$560,853**	**$41,706**	**8.03%**	**$0**
	TOTAL CULTURE, RECREATION & EDUCATION	**$1,732,182**	**$1,773,078**	**$1,707,316**	**$1,759,602**	**$1,926,970**	**$1,926,970**	**$1,279,194**	**$1,917,735**	**$2,008,553**	**$2,008,553**	**$81,583**	**4.23%**	**$0**

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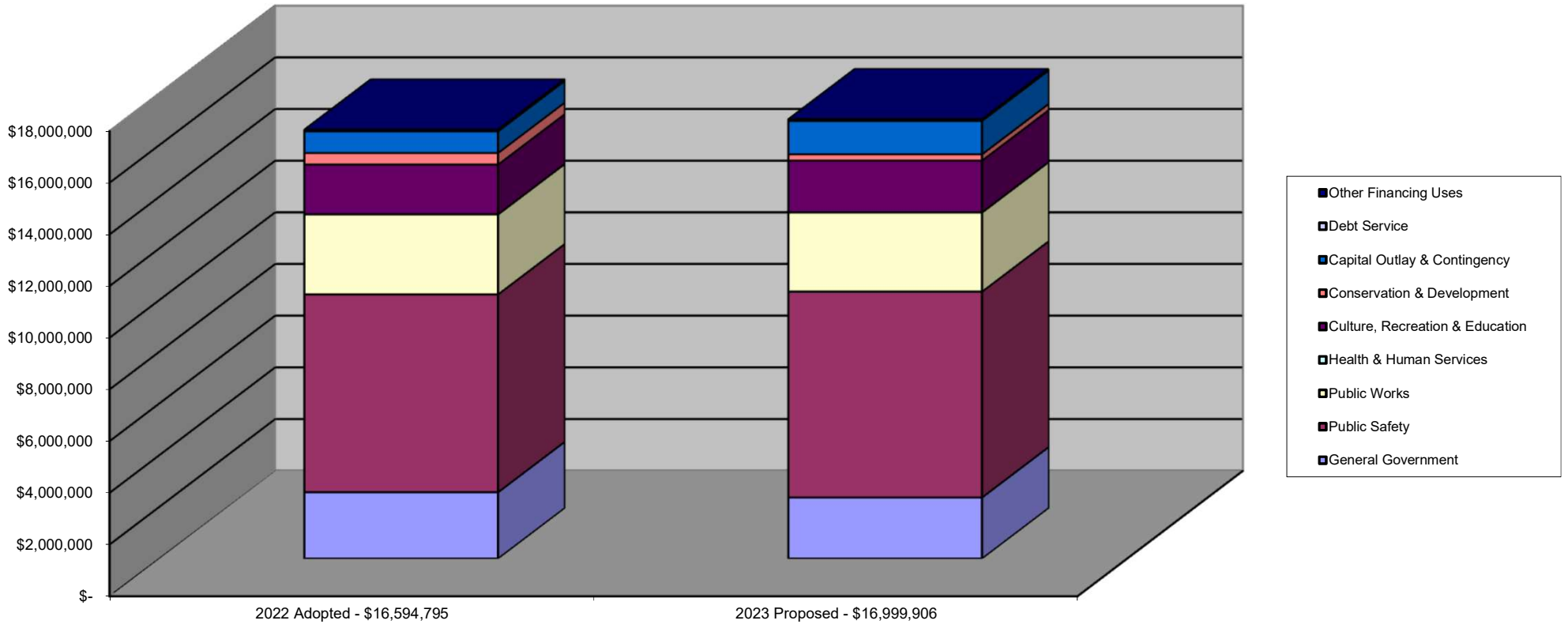
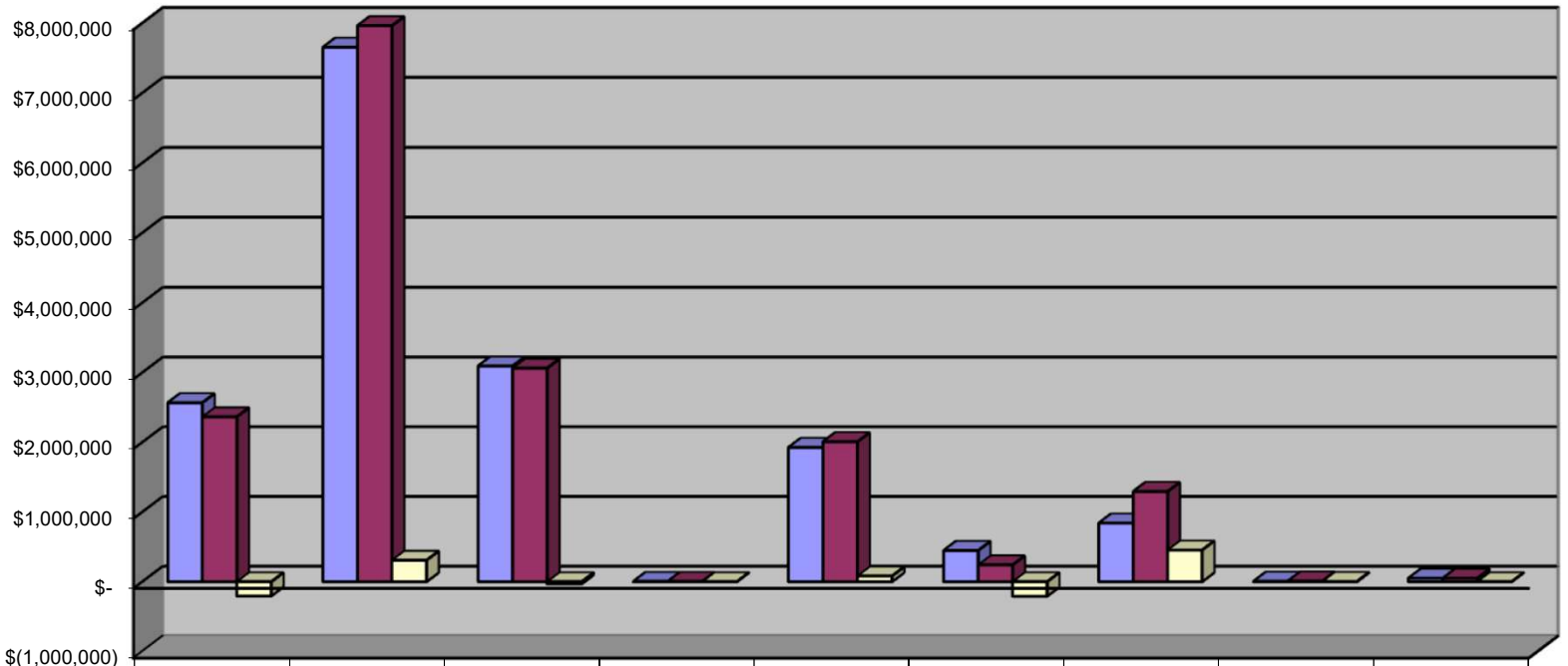
CONSERVATION & DEVELOPMENT - PW&D PLANNING DIVISION:														
100.06.18.01.5101	SALARIES AND WAGES	$235,424	$275,842	$295,175	$290,846	$299,821	$299,821	$196,297	$308,467	$146,221	$146,221	($153,600)	-51.23%	$0
100.06.18.01.5102	OVERTIME	$387	$33	$0	$0	$576	$576	$0	$0	$593	$593	$17	2.91%	$0
100.06.18.01.5201	FICA	$17,750	$21,059	$22,103	$21,693	$23,237	$23,237	$14,616	$22,967	$11,488	$11,488	($11,749)	-50.56%	$0
100.06.18.01.5202	PENSION	$15,786	$18,072	$19,267	$19,495	$19,526	$19,526	$12,759	$20,050	$9,983	$9,983	($9,543)	-48.87%	$0
100.06.18.01.5203	HEALTH	$40,733	$47,022	$64,073	$71,341	$67,809	$67,809	$43,434	$65,151	$31,639	$31,639	($36,170)	-53.34%	$0
100.06.18.01.5204	LIFE	$423	$637	$648	$679	$865	$865	$482	$757	$196	$196	($668)	-77.28%	$0
100.06.18.01.5229	HEALTH INSURANCE ALLOWANCE	$5,770	$7,300	$3,920	$3,360	$0	$0	$2,240	$3,520	$3,360	$3,360	$3,360	#DIV/0!	$0
100.06.18.01.5301	TRAINING	$255	$169	$100	$0	$400	$400	$0	$400	$400	$400	$0	0.00%	$0
100.06.18.01.5302	MILEAGE	$87	$296	$0	$0	$500	$500	$0	$500	$500	$500	$0	0.00%	$0
100.06.18.01.5303	CONFERENCES & SPECIAL EVENTS	$1,085	$1,654	$346	$184	$2,650	$2,650	$1,176	$2,650	$2,650	$2,650	$0	0.00%	$0
100.06.18.01.5305	MEMBERSHIPS & DUES	$539	$1,372	$982	$1,316	$1,100	$1,100	$1,357	$1,400	$1,400	$1,400	$300	27.27%	$0
100.06.18.01.5405	VEHICLE MAINTENANCE	$0	$280	$0	$0	$250	$250	$0	$250	$250	$250	$0	0.00%	$0
100.06.18.01.5410	MAINT. & RENTAL OF EQUIP. -	$3,380	$2,166	$2,229	$2,298	$5,800	$5,800	$2,062	$5,800	$5,800	$5,800	$0	0.00%	$0
100.06.18.01.5506	COMPUTER CHARGES/CITY HALL	$4,700	$6,200	$6,144	$9,672	$8,800	$8,800	$8,961	$8,800	$9,200	$9,200	$400	4.55%	$0
100.06.18.01.5601	TELEPHONE/CITY HALL	$670	$620	$720	$480	$480	$480	$320	$480	$920	$920	$440	91.67%	$0
100.06.18.01.5701	OFFICE SUPPLIES	$435	$133	$499	$195	$500	$500	$236	$500	$500	$500	$0	0.00%	$0
100.06.18.01.5704	OTHER SUPPLIES AND EXPENSES	$1,921	$945	$1,117	$1,928	$2,300	$2,300	$2,504	$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	$35,686	$10,563	$2,025	$0	$5,000	$5,000	$0	$5,000	$5,000	$5,000	$0	0.00%	$0
100.06.18.01.5804	ECONOMIC DEVELOPMENT	$3,443	$1,854	$2,018	$2,007	$8,000	$8,000	$1,500	$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		**$368,474**	**$396,216**	**$421,367**	**$425,494**	**$448,115**	**$448,115**	**$287,944**	**$457,493**	**$240,901**	**$240,901**	**($207,214)**	**-46.24%**	**$0**
	TOTAL CONSERVATION & DEVELOPMENT	**$368,474**	**$396,216**	**$421,367**	**$425,494**	**$448,115**	**$448,115**	**$287,944**	**$457,493**	**$240,901**	**$240,901**	**($207,214)**	**-46.24%**	**$0**
CAPITAL OUTLAY - INFORMATION TECHNOLOGY/POLICE/PUBLIC WORKS:														
100.07.01.06.6501	COMPUTER REPLACEMENTS	$17,851	$19,156	$18,595	$19,884	$18,000	$18,000	$11,457	$18,000	$18,000	$18,000	$0	0.00%	$0
100.07.01.06.6502	MOBILE DEVICES	$0	$9,784	$49,629	$19,910	$10,000	$10,000	$2,331	$10,000	$10,000	$10,000	$0	0.00%	$0
100.07.01.06.6503	SERVER/HOST REPLACEMENTS	$14,718	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
100.07.01.06.6504	SOCIAL MEDIA ARCHIVE	$3,833	$3,828	$4,848	$5,148	$5,200	$5,200	$5,280	$5,280	$5,500	$5,500	$300	5.77%	$0
100.07.20.01.6501	POLICE VEHICLE REPLACEMENT	$48,777	$101,413	$59,652	$184,543	$0	$0	$0	$0	$175,000	$175,000	$175,000	#DIV/0!	$0
100.07.51.02.6502	MAJOR ROAD IMPROVEMENT	$734,547	$727,567	$743,769	$798,933	$725,000	$725,000	$65,369	$725,000	$750,000	$750,000	$25,000	3.45%	$0
100.07.51.07.6504	DPW VEHICLE REPLACEMENT	$184,849	$191,606	$0	$0	$0	$0	$0	$0	$250,000	$250,000	$250,000	#DIV/0!	$0
	TOTAL CAPITAL OUTLAY	**$1,004,574**	**$1,053,353**	**$876,495**	**$1,028,418**	**$758,200**	**$758,200**	**$84,436**	**$758,280**	**$1,208,500**	**$1,208,500**	**$450,300**	**59.39%**	**$0**
CONTINGENCY (0.50% OF BUDGET-MINIMUM):														
100.07.81.00.6601	**CONTINGENCY FUND**	**$0**	**$0**	**$0**	**$0**	**$83,000**	**$83,000**	**$0**	**$0**	**$86,500**	**$86,500**	**$3,500**	**4.22%**	**$0**
DEBT SERVICE - NON-DEPARTMENTAL:														
100.08.06.00.6090	**BANK SERVICE CHARGES**	**$10,088**	**$5,539**	**$6,887**	**$9,586**	**$6,500**	**$6,500**	**$8,421**	**$10,750**	**$10,000**	**$10,000**	**$3,500**	**53.85%**	**$0**
OTHER FINANCING USES:														
100.30.80.00.9270	GF TRF TO COMP ABS FUND #270	$108,550	$12,751	$202,052	$0	$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	$411	$0	$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	**$108,550**	**$12,751**	**$202,464**	**$0**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$0**	**0.00%**	**$0**
TOTAL GENERAL FUND EXPENDITURES		**$14,898,721**	**$15,170,026**	**$15,608,852**	**$16,017,440**	**$16,594,795**	**$16,594,795**	**$10,430,823**	**$16,665,362**	**$16,999,906**	**$16,999,906**	**$405,111**	**2.44%**	**$0**
	GENERAL FUND BALANCE	**$6,772,267**	**$7,275,042**	**$7,760,176**	**$7,878,219**	**$7,674,340**	**$7,674,340**		**$7,907,430**	**$7,907,430**	**$7,907,430**	**$203,879**	**2.66%**	**$0**
PER RESOLUTION #053-2015, UNASSIGNED FUND BALANCE (2 MONTHS EXP):										**$2,833,318**	**$2,833,318**			**$0**

CITY OF MUSKEGO
General Fund Expenditures



CITY OF MUSKEGO
General Fund Expenditures



	General Gov.	Public Safety	Public Works	Health & Human Services	Culture, Rec & Ed.	Conserv & Dev.	Capital Outlay & Cont.	Debt Service	Other Uses
2022 Adopted - $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
2023 Proposed - $16,999,906	$2,364,950	$7,962,618	$3,064,060	$3,825	$2,008,553	$240,900	$1,295,000	$10,000	$50,000
Change - $405,111	$(203,373)	$307,820	$(31,029)	$25	$81,583	$(207,215)	$453,800	$3,500	$-

SECTION 5

PROPOSED
2023
PERSONNEL BUDGET

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

			BUDGETED FTE's		
			2022	2023	
DEPARTMENT	POSITION	STATUS	PROPOSED	PROPOSED	CHANGE
MAYOR	HUMAN RESOURCE COORDINATOR	Full-Time	1.00	1.00	
			1.00	1.00	0.00
FINANCE & ADMINISTRATION	FINANCE & ADMINISTRATION DIRECTOR	Full-Time	1.00	1.00	
	FINANCE & ADMIN ASSOCIATE DIRECTOR	Full-Time	1.00	1.00	
	CITY CLERK	Full-Time	0.00	1.00	
	DEPUTY CLERK (2024 budget review)	Full-Time	1.00	0.00	
	ASST DEPUTY CLERK-TREASURER	Full-Time	2.00	4.00	
	FINANCE & ADMIN ASSISTANT	Full-Time	1.00	0.00	
	ADMIN ASSISTANT - UTILITY ACCOUNTANT	Full-Time	1.00	0.00	
			7.00	7.00	0.00
LAW	ATTORNEY	Full-Time	1.00	1.00	
	LEGAL INTERN	Temporary	0.50	0.50	
			1.50	1.50	0.00
COURT	COURT CLERK	Full-Time	1.00	1.00	
	DEPUTY COURT CLERK	Part-Time	0.25	0.25	
			1.25	1.25	0.00
MAINTENANCE	MAINTENANCE	Full-Time	1.00	1.00	0.00
INFORMATION TECHNOLOGY	DIRECTOF INFORMATION TECHNOLOGY	Full-Time	1.00	1.00	
	NETWORK ADMINISTRATOR	Full-Time	1.00	1.00	
	COMPUTER TECHNICIAN	Full-Time	1.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	GIS INTERN	Full-Time	0.00	0.21	
			3.50	3.71	0.21
POLICE	POLICE CHIEF	Full-Time	1.00	1.00	
	COMMUNITY RESOURCE OFFICER	Full-Time	1.00	1.00	
	CAPTAIN	Full-Time	1.00	1.00	
	DETECTIVE	Full-Time	2.00	2.00	
	INVESTIGATOR	Full-Time	1.00	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	1.00	1.00	
	SCHOOL LIAISON OFFICER	Full-Time	3.00	3.00	
	PATROL OFFICER	Full-Time	21.00	21.00	
			41.00	41.00	0.00
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	1.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	ASSOCIATE PLANNER/ADMIN ASSISTANT	Full-Time	0.00	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)

DEPARTMENT	POSITION	STATUS	BUDGETED FTE's 2022 PROPOSED	BUDGETED FTE's 2023 PROPOSED	CHANGE
PW&D - ENGINEERING	PUBLIC WORKS & DEVELOPMENT DIRECTOR	Full-Time	0.50	0.50	
	ADMIN ASSISTANT	Full-Time	0.50	0.50	
	ENGINEERING INTERN	Part-Time	0.00	0.00	
			1.00	1.00	0.00
PW&D - PUBLIC WORKS	PUBLIC WORKS SUPERINTENDENT	Full-Time	1.00	1.00	
	ASSISTANT SUPERINTENDENT	Full-Time	2.00	2.00	
	FOREMAN	Full-Time	0.00	2.00	
	CREW LEADER	Full-Time	2.00	0.00	
	SHOP MECHANIC	Full-Time	1.00	1.00	
	HIGHWAY PATROL	Full-Time	13.00	13.00	
	ADMIN ASSISTANT	Full-Time	0.50	0.50	
			19.50	19.50	0.00
LIBRARY	LIBRARY DIRECTOR	Full-Time	1.00	1.00	
	HEAD OF REFERENCE	Full-Time	1.00	1.00	
	CIRCULATION SUPERVISOR	Full-Time	1.00	1.00	
	ADMINISTRATIVE SERVICES ASSISTANT	Full-Time	1.00	1.00	
	LIBRARIAN - ADULT & YOUNG ADULT	Full-Time	2.00	2.00	
	LIBRARIAN-CHILDREN'S	Full-Time	1.00	1.00	
	REFERENCE ASSISTANT	Full-Time	1.00	1.00	
	REFERENCE ASSISTANT	Part-Time	0.50	0.50	
	CHILDREN'S ASSISTANT	Full-Time	1.50	1.50	
	LIBRARY AIDE	Part-Time	3.50	3.50	
	LIBRARY SHELVER	Part-Time	0.80	0.80	
			14.30	14.30	0.00
PW&D - RECREATION	RECREATION MANAGER	Full-Time	1.00	1.00	
	RECREATION PROGRAM SPECIALIST	Full-Time	1.00	1.00	
			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	0.50	0.50	
			11.50	11.50	0.00
	TOTALS		119.53	119.74	0.21

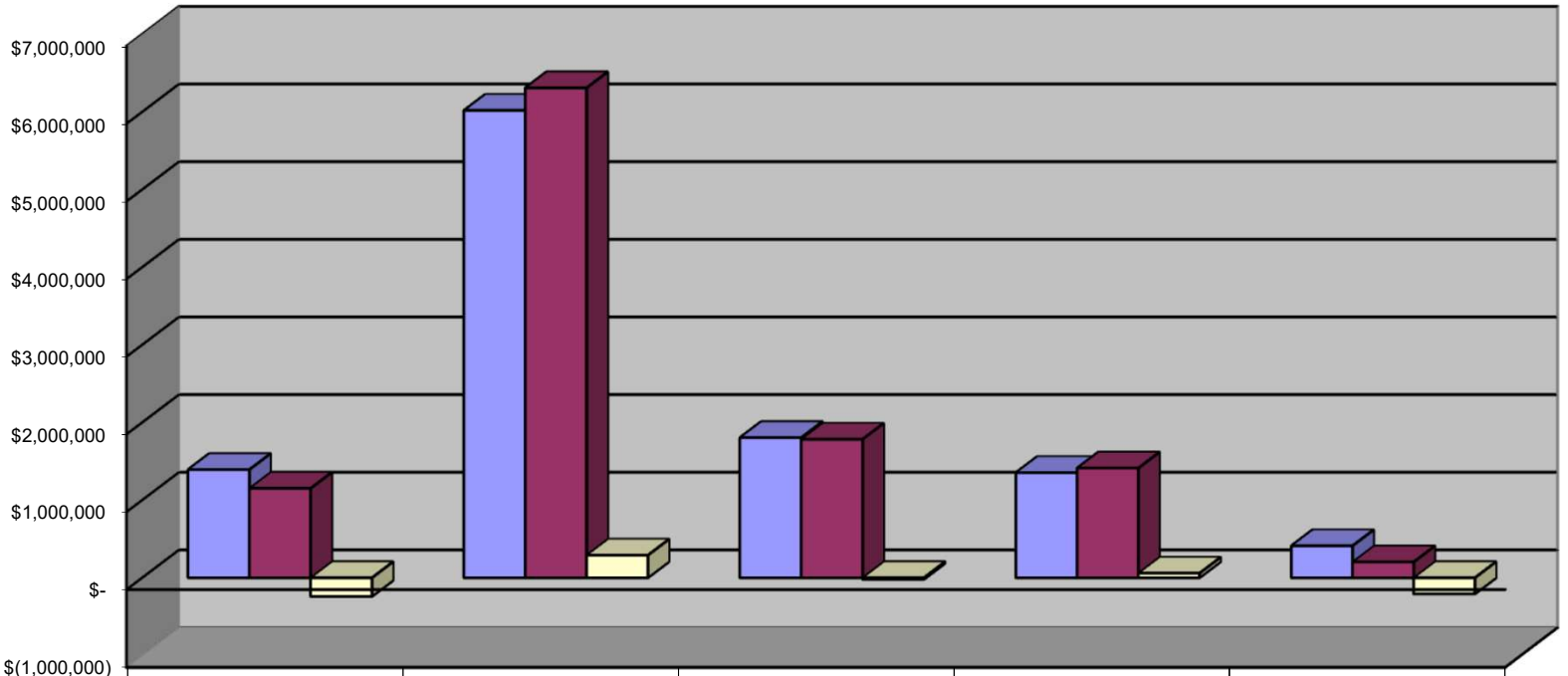
Organizational/Wage structure updates in Finance, IT, Police, Planning, Public Works & Utility Departments; increase of 0.21 FTE's from adopted 2022 Budget to Proposed 2023 Budget.

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 27th, 2022

CITY OF MUSKEGO

General Fund Personnel Expenditures



	General Government	Public Safety	Public Works	Culture, Recreation & Education	Conserv & Developmnt
2022 Proposed - $10,983,058	$1,393,048	$6,019,551	$1,804,961	$1,353,663	$411,835
2023 Proposed - $10,861,840	$1,151,664	$6,309,953	$1,783,898	$1,412,844	$203,481
Change - ($121,219)	$(241,384)	$290,402	$(21,063)	$59,181	$(208,354)

SECTION 6

PROPOSED
2023
DEBT SERVICE
BUDGETS

CITY OF MUSKEGO
DEBT SERVICE FUND SUMMARY
PROPOSED 2023 BUDGET

September 27, 2022

		FUND ACTIVITY				
FUND NUMBER	FUND DESCRIPTION	1/1/2023 BEGINNING BALANCE	REVENUES	PRINCIPAL & INTEREST PAYMENTS	OTHER SOURCES/ (USES)	12/31/2023 ENDING BALANCE
301	**GENERAL DEBT**	**$4,903**	**$2,240,300**	**$3,290,972**	**$1,151,723**	**$105,954**

CITY OF MUSKEGO
DEBT SERVICE FUND
PROPOSED 2023 BUDGET

September 27, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	COW Approval
301.07.00.00.4531	INTEREST ON INVESTMENTS	$53,922	$59,375	$8,534	$430	$2,000	$2,000	$0	$500	$300	($1,700)	-85.00%	$0
301.07.85.00.4001	GENERAL PROPERTY TAXES	$2,139,345	$2,139,345	$2,190,000	$2,240,000	$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	$22,780,000	$1,444,690	$3,414,000	$0	$0	$0	$9,663,225	$9,663,225	$0	$0	0.00%	$0
301.07.85.00.4537	PREMIUM ON DEBT ISSUANCE	$566,837	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.20.85.00.8001	USE OF FUND BALANCE	$0	$0	$0	$0	$0	$0	$0	$0	$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	$190,355	$190,355	$190,355	$190,355	$0	($190,355)	-100.00%	$0
301.20.85.00.8228	TRF FROM TIF #8	$86,558	$154,180	$113,394	$61,810	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8220	TRF FROM TIF RESIDUAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8230	TRF FROM TID #10	$849,745	$780,294	$1,893,956	$844,118	$890,065	$890,065	$890,065	$890,065	$878,190	($11,875)	-1.33%	$0
301.20.85.00.8231	TRF FROM TID #11	$0	$142,572	$173,533	$173,533	$211,486	$211,486	$211,486	$198,533	$173,533	($37,953)	-17.95%	$0
301.20.85.00.8303	TRF FROM CDA LEASE DEBT	$0	$0	$0	$169,187	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8902	PROCEEDS FROM DEBT ISSUANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
301.20.85.00.8401	TRF FROM CAPITAL BRWG	$2,425,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8408	TRF FROM TID #8 CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.20.85.00.8411	TRF FROM TID #11	$47,123	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
301.07.85.00.7001	PRINCIPAL	$1,866,690	$2,171,988	$4,221,977	$3,019,679	$2,722,416	$2,722,416	$2,447,643	$2,815,916	$2,363,754	($358,662)	-13.17%	$0
301.07.85.00.7002	INTEREST	$1,299,233	$1,843,100	$1,520,647	$1,293,787	$1,234,781	$1,234,781	$679,383	$1,139,000	$927,218	($307,562)	-24.91%	$0
301.07.85.00.7003	UNDERWRITER/DISCOUNT FEES	$350,809	$0	$22,948	$0	$0	$0	$156,560	$156,560	$0	$0	0.00%	$0
301.07.85.00.7006	PAYMENT TO ESCROW AGENT/LEN	$25,125,000	$1,550,000	$3,375,000	$0	$0	$0	$9,506,288	$9,506,288	$0	$0	0.00%	$0
301.07.85.00.7008	RADIO SYSTEM CAPITAL COSTS	$9,510	$9,510	$9,510	$9,510	$9,512	$9,512	$9,512	$9,512	$0	($9,512)	0.00%	$0
REVENUES Total		$29,001,407	$4,820,457	$7,893,417	$3,589,078	$3,633,906	$3,633,906	$13,295,131	$13,282,678	$3,392,023	($241,883)	-6.66%	$0
EXPENDITURES Total		$28,651,243	$5,574,598	$9,150,082	$4,322,976	$3,966,708	$3,966,708	$12,799,386	$13,627,276	$3,290,972	($675,737)	-17.04%	$0
GENERAL DEBT Total		$350,165	($754,141)	($1,256,665)	($733,898)	($332,803)	($332,803)	$495,745	($344,598)	$101,051	$433,854	0.00%	$0
	FUND BALANCE:	**$3,094,206**	**$2,340,065**	**$1,083,400**	**$349,501**	**$16,698**	**$16,698**	**$1,579,144**	**$4,903**	**$105,954**	**$89,256**	**534.52%**	**$0**
303.07.00.00.4531	INTEREST ON INVESTMENTS	$8,369	$10,109	$2,318	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$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	$163,000	$210,000	$205,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
303.07.85.00.7001	PRINCIPAL - CDA	$150,000	$200,000	$200,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
303.07.85.00.7002	INTEREST - CDA	$13,000	$10,000	$5,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
303.30.00.00.9229	TRF TO TID #9	$0	$0	$0	$296,747	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
303.30.00.00.9301	TRF TO GENERAL DEBT SERV	$0	$0	$0	$169,187	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$171,369	$220,109	$207,318	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
EXPENDITURES Total		$163,000	$210,000	$205,000	$465,934	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
CDA LEASE DEBT Total		$8,369	$10,109	$2,318	($465,934)	$0	$0	$0	$0	$0	$0	0.00%	$0
	FUND BALANCE:	**$453,507**	**$463,616**	**$465,935**	**$0**	**$0**	**$0**	**$465,935**	**$0**	**$0**	**$0**	**0.00%**	**$0**
		$3,547,712	**$2,803,681**	**$1,549,334**	**$349,501**	**$16,698**	**$16,698**	**$2,045,079**	**$4,904**	**$105,954**	**$89,256**	**534.52%**	**$183,521**

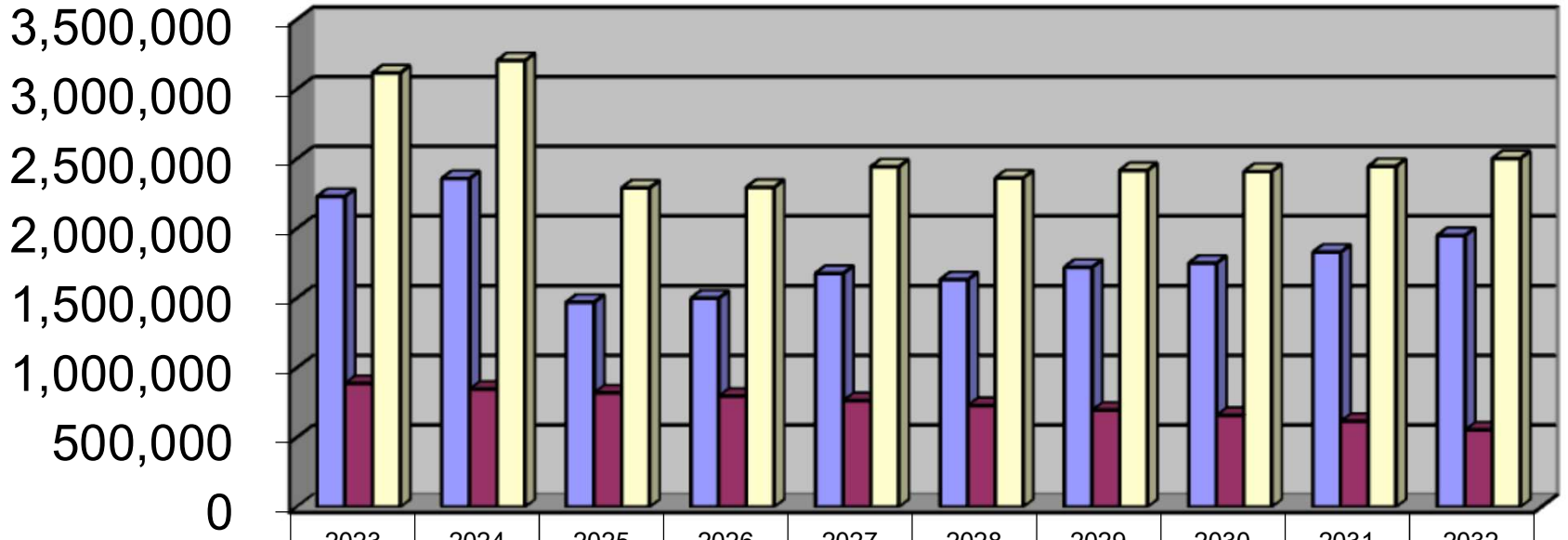
CITY OF MUSKEGO
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
AS OF DECEMBER 31, 2022

ISSUE	INTEREST RATE	DATE OF LOAN	PRINCIPAL PAYABLE	INTEREST PAYABLE	ORIGINAL AMOUNT OF LOAN	BALANCE OUTSTANDING 12/31/21	ADDITIONS	REDUCTIONS	301.07.85.00.7001 301.07.85.00.7008 302.20.00.00.8902 303.07.85.00.7001 PAYMENTS	BALANCE OUTSTANDING 12/31/22
Note	2.0-3.125	10/22/13	4/1/14-23	4/1 & 10/1	810,686	351,762	0	0	168,273	183,489
Bond - Refunding	1.0-3.00	11/26/13	4/1/14-22	4/1 & 10/1	9,550,000	200,000	0	0	200,000	0
Bond - Refunding	2.0-4.00	08/01/18	6/1/19-38	6/1 & 12/1	22,780,000	20,555,000	0	0	885,000	19,670,000
State Loan Trust Fund BCPL	3.750	07/31/19	3/15/20-29	3/15	1,444,690	1,180,402	0	0	129,268	1,051,134
Bond - Refunding	0.6-0.800	11/13/20	4/1/21-24	4/1 & 10/1	3,414,000	2,612,000	0	0	849,000	1,763,000
Bond - Refunding	0.6-0.800	11/13/20	4/1/21-24	4/1 & 10/1	10,335,000	10,335,000	310,598	0	584,375	10,061,223
Waukesha County Radios		12/31/14			76,082	9,512	0	0	9,512	0
TOTAL LONG-TERM INDEBTEDNESS					48,410,458	35,243,675	310,598	0	2,825,428	32,728,846

DEBT LIMIT ~

2022 Equalized Value of Taxable Property within City's Jurisdiction	$4,193,373,200
5% Limit	5.00%
Debt Limit as of December 31, 2022	$209,668,660
Total General Obligation Debt Outstanding at December 31, 2022	$32,728,846
Total General Obligation Utility Debt Outstanding at December 31, 2022	$1,939,325
Available Debt Capacity for 2022	$175,000,489
	83.47%

CITY OF MUSKEGO
General Obligation
Total Debt Service Payments



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Principal	2,229,638	2,359,000	1,470,700	1,499,400	1,678,425	1,632,775	1,721,800	1,750,825	1,830,150	1,950,000
Interest	887,800	846,816	820,470	796,325	764,789	729,676	695,416	658,370	615,692	553,012
Total	3,117,438	3,205,816	2,291,170	2,295,725	2,443,214	2,362,451	2,417,216	2,409,195	2,445,842	2,503,012

Note: Payments continue through 2038 and include past TID related debt (approximately 12% of total debt).

SECTION 7

PROPOSED
2023
SPECIAL REVENUE
BUDGETS

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS SUMMARY
PROPOSED 2023 BUDGET

October 6, 2022

			PROJECTED FUND ACTIVITY				
FUND NUMBER	FUND DESCRIPTION	PAGE #	1/1/2022 BEGINNING BALANCE	REVENUES	EXPENSES	OTHER SOURCES/ (USES)	12/31/2022 ENDING BALANCE
202	PARK DEDICATION FUND	39	232,192	164,437	501,500	145,000	40,129
203	PARK IMPROVEMENT FUND	39	11,777	0	0	0	11,777
205	REFUSE & RECYCLING	40	1,037,184	1,521,600	1,570,378	0	988,406
206	REVOLVING LOAN	40	203,889	2,162	0	0	206,051
207	EPI/FUTURE PARKLAND STANDING COMMITTEE	41	131,279	10,025	2,700	0	138,604
210	LANDFILL	41	1,237,356	1,819,643	55,000	(1,965,000)	1,036,999
214	WELL TESTING RESERVE	41	710,543	800	0	0	711,343
215	LAND & OPEN SPACE CONSERVATION	42	537,010	166,750	588,396	(100,000)	15,365
216	STORM WATER	42	97,882	300	141,717	50,000	6,465
220	RESIDUAL TIF/CAPITAL IMPROVEMENT	43	456,810	2,965	0	(370,000)	89,775
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	984,750	99,150	(885,600)	0
231	TID #11 - PARKLAND TOWNE CENTER	44	46,255	430,500	197,951	(198,533)	80,271
263	PARK ARTHUR BASEBALL FIELD	44	19,886	45,500	15,909	0	49,477
265	COMMUNITY DEVELOPMENT AUTHORITY	44	0	0	0	0	0
270	COMPENSATED ABSENCES FUND	44	1,829,106	0	161,475	50,000	1,717,631
		Total:	$6,551,170	$5,149,432	$3,334,176	($3,274,133)	$5,092,293

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2022 COW Approval
PARK DEDICATION:													
202.08.94.74.4150	GOVERNMENT GRANTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4531	INTEREST ON INVESTMENTS	$6,088	$1,980	$639	$88	$200	$200	$0	$200	$300	$100	50.00%	$0
202.08.94.74.4537	PARKS DEPT-WATER BUGS PYMT	$8,485	$7,612	$5,570	$1	$1	$1	$0	$1	$1	$0	0.00%	$0
202.08.94.74.4538	BB FIELD SPONSOR/REIMB/RENT	$3,585	$37,425	$22,580	$28,200	$0	$0	$5,945	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4351	BOAT LAUNCH DURHAM	$712	$1,192	$1,534	$936	$1,200	$1,200	$580	$1,000	$1,000	($200)	-16.67%	$0
202.08.94.74.4353	BOXHORN LEASE	$1,025	$6,897	$6,670	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.4355	BOAT LAUNCH BOXHORN	$4,894	$4,292	$6,744	$3,385	$5,000	$5,000	$3,219	$4,500	$4,750	($250)	-5.00%	$0
202.08.94.74.4350	BOAT LAUNCH LAKE DENOON	$3,025	$3,293	$3,694	$2,179	$3,000	$3,000	$1,743	$3,000	$3,000	$0	0.00%	$0
202.08.94.74.4352	BOAT LAUNCH LAKE ACCESS	$260	$335	$391	$385	$350	$350	$377	$385	$385	$35	10.00%	$0
202.08.94.74.4552	DONATIONS/MISC REIMB	$7,428	$2,080	$46,219	$5,200	$7,000	$7,000	$2,238	$5,000	$5,000	($2,000)	-28.57%	$0
202.08.94.74.4560	LANDFILL HOST FEES	$212,232	$197,097	$206,625	$356,308	$150,000	$150,000	$96,404	$200,000	$150,000	$0	0.00%	$0
202.08.94.74.4602	FESTIVAL RENT	$0	$750	$900	$1	$1	$1	$1	$1	$1	$0	0.00%	$0
202.20.00.00.8210	TRANSFER FROM LANDFILL FUND	$0	$0	$250,000	$250,000	$319,000	$319,000	$319,000	$319,000	$145,000	($174,000)	-54.55%	$0
202.20.00.00.8220	TRF FROM CAP IMPROV/TIF RESIDU	$0	$0	$0	$230,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6528	PARKS - IDLE ISLE BOAT ACCESS	$2,908	$0	$0	$3,338	$0	$0	$25,333	$25,533	$0	$0	#DIV/0!	$0
202.08.94.74.6530	PARKS - PARK ARTHUR	$0	$81,444	$16,509	$796,402	$66,500	$66,500	$17,619	$66,500	$10,500	($56,000)	-84.21%	$0
202.08.94.74.6531	PARKS - BB FIELD PREP/RENO	$15,256	$62,420	$41,185	$29,425	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6532	PARKS - LITTLE MUSKEGO LAKE	$0	$17,687	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6533	PARKS - ATHLETIC FIELDS	$0	$0	$0	$230,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6537	PARKS - LEE HUBKA PARK	$0	$16,410	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6538	PARKS - TOWN HALL	$0	$490	$53,293	$20,000	$11,500	$11,500	$0	$11,500	$0	($11,500)	-100.00%	$0
202.08.94.74.6539	PARKS - DURHAM LAUNCH	$1,153	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6541	PARKS - MOORLAND SKATE BOARD	$0	$0	$0	$0	$18,500	$18,500	$18,500	$18,500	$0	($18,500)	-100.00%	$0
202.08.94.74.6570	PARKS - HORN PARK	$810	$0	$5,646	$5,500	$7,000	$7,000	$0	$7,000	$7,000	$0	0.00%	$0
202.08.94.74.6571	PARKS - DENOON PARK	$12,128	$0	$2,150	$2,500	$17,750	$17,750	$0	$17,750	$4,000	($13,750)	-77.46%	$0
202.08.94.74.6572	PARKS - BLUHM PARK	$10,844	$997	$7,913	$7,070	$51,750	$51,750	$4,850	$51,750	$7,500	($44,250)	-85.51%	$0
202.08.94.74.6573	PARKS - OFF ROAD TRAILS	$366,340	$11,318	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6575	PARKS - KURTH PARK	$198,952	$49,180	$2,150	$1,780	$11,000	$11,000	$0	$11,000	$4,500	($6,500)	-59.09%	$0
202.08.94.74.6576	PARKS - VETERANS MEMORIAL	$425	$0	$0	$0	$6,500	$6,500	$0	$6,500	$425,000	$418,500	6438.46%	$0
202.08.94.74.6577	PARKS - JENSEN PARK	$13,422	$0	$2,150	$2,500	$16,750	$16,750	$0	$16,750	$3,000	($13,750)	-82.09%	$0
202.08.94.74.6578	PARKS - MANCHESTER	$0	$0	$0	$88,028	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6579	PARKS - IDLE ISLE	$2,700	$57,280	$39,948	$6,414	$41,500	$41,500	$24,140	$41,500	$0	($41,500)	-100.00%	$0
202.08.94.74.6581	PARKS - LIONS	$8,298	$1,585	$0	$1,677	$45,250	$45,250	$27,163	$45,250	$0	($45,250)	-100.00%	$0
202.08.94.74.6582	PARKS - SCHMIDT	$0	$3,690	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6584	PARKS - OTHER EXPENSES	$12,103	$40,867	$17,686	$22,401	$25,000	$25,000	$4,859	$25,000	$15,000	($10,000)	-40.00%	$0
202.08.94.74.6585	PARKS - BOXHORN	$1,153	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
202.08.94.74.6586	PARKS - MOORLAND	$0	$1,322	$0	$0	$0	$0	$0	$0	$25,000	$25,000	#DIV/0!	$0
REVENUES Total		$247,734	$262,952	$551,567	$876,684	$485,752	$485,752	$429,507	$533,087	$309,437	($176,315)	-36.30%	$0
EXPENDITURES Total		$646,494	$344,689	$188,629	$1,217,035	$319,000	$319,000	$122,464	$344,533	$501,500	$182,500	57.21%	$0
PARK DEDICATION Total		($398,760)	($81,737)	$362,938	($340,351)	$166,752	$166,752	$307,043	$188,554	($192,063)	($358,815)	-215.18%	$0
	FUND BALANCE:	**$102,788**	**$21,051**	**$383,989**	**$43,638**	**$210,390**	**$210,390**	**$350,681**	**$232,192**	**$40,129**	**($170,261)**	**-80.93%**	**$0**
	Note: **$37,000 is reserved for future lauch related maintenance.**												
PARK IMPROVEMENT:													
203.08.94.74.4427	PARK - SUBDIVIDER FEES	$11,286	$131,248	$30,096	$28,215	$10,000	$10,000	$81,329	$90,000	$0	($10,000)	-100.00%	$0
203.08.94.74.4531	INTEREST ON INVESTMENTS	$2,010	$3,265	$1,118	$149	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
203.20.00.00.8210	TRF FROM LANDFILL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
203.30.00.00.9210	TRF TO LANDFILL	$0	$0	$0	$0	$263,663	$263,663	$263,663	$340,000	$0	($263,663)	-100.00%	$0
203.08.94.74.6501	PARKS - PROJECTS	$59,455	$13,398	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$13,296	$134,513	$31,214	$28,364	$10,000	$10,000	$81,329	$90,000	$0	($10,000)	-100.00%	$0
EXPENDITURES Total		$59,455	$13,398	$0	$0	$263,663	$263,663	$263,663	$340,000	$0	($263,663)	0.00%	$0
PARK IMPROVEMENT Total		($46,158)	$121,114	$31,214	$28,364	($253,663)	($253,663)	($182,334)	($250,000)	$0	$253,663	-100.00%	$0
	FUND BALANCE:	**$81,085**	**$202,199**	**$233,414**	**$261,777**	**$8,114**	**$8,114**	**$79,443**	**$11,777**	**$11,777**	**$3,663**	**45.14%**	**$0**

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2022 COW Approval
REFUSE & RECYCLING:													
205.03.00.00.4137	RECYCLING GRANT FUNDS	$87,233	$11,536	$0	$73,238	$75,000	$75,000	$79,550	$79,550	$80,000	$5,000	6.67%	$0
205.03.00.00.4339	RECYCLING-CURBSIDE USER CHARGE	$343,759	$346,320	$348,492	$350,773	$460,000	$460,000	$228,653	$460,000	$465,000	$5,000	1.09%	$0
205.03.00.00.4531	INTEREST INCOME	$14,473	$19,461	$5,035	$567	$1,250	$1,250	$0	$1,500	$1,100	($150)	-12.00%	$0
205.03.00.00.4552	WASTE MANAGEMENT FEES	$33,493	$93,377	$83,566	$90,562	$80,000	$80,000	$53,120	$80,000	$80,000	$0	0.00%	$0
205.03.00.00.4810	RECYCLING PENALTY	$2,088	$2,124	$400	$223	$100	$100	$1,295	$1,500	$1,000	$900	900.00%	$0
205.03.00.00.5101	SALARIES & WAGES	$77,340	$97,000	$92,746	$97,461	$141,688	$141,688	$17,984	$98,000	$141,608	($80)	-0.06%	$0
205.03.00.00.5102	OVERTIME - RECYCLING	$591	$0	$118	$39	$181	$181	$31	$48	$181	$0	0.08%	$0
205.03.00.00.5201	FICA	$5,878	$7,357	$7,037	$7,407	$10,954	$10,954	$1,395	$7,500	$10,985	$31	0.28%	$0
205.03.00.00.5202	PENSION	$5,227	$6,001	$5,587	$6,338	$8,775	$8,775	$1,153	$6,370	$9,174	$399	4.55%	$0
205.03.00.00.5203	HEALTH INSURANCE	$10,538	$13,689	$12,551	$13,748	$34,509	$34,509	$1,595	$20,000	$24,875	($9,634)	-27.92%	$0
205.03.00.00.5204	LIFE INSURANCE	$241	$223	$270	$313	$567	$567	$92	$325	$462	($105)	-18.48%	$0
205.03.00.00.5229	HEALTH INS. ALLOWANCE	$768	$768	$848	$1,130	$1,326	$1,326	$492	$1,100	$1,806	$480	36.20%	$0
205.03.00.00.5702	RECYCLING - SUPPLIES	$829	$0	$847	$872	$1,000	$1,000	$925	$1,000	$1,000	$0	0.00%	$0
205.03.00.00.5704	OTHER SUPPLIES/EXP - RECYCLING	$1,235	$838	$668	$0	$1,500	$1,500	$0	$750	$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	$307,802	$316,466	$332,406	$505,876	$525,000	$525,000	$305,752	$525,000	$530,000	$5,000	0.95%	$0
205.03.00.00.6001	NOTICES AND PUBLICATIONS	$3,260	$5,049	$0	$0	$2,500	$2,500	$0	$500	$2,500	$0	0.00%	$0
205.03.00.00.6056	OUTSIDE SERVICES - YARD WASTE	$17,043	$17,429	$21,497	$18,451	$25,000	$25,000	$13,413	$25,000	$28,000	$3,000	12.00%	$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	$50,000	$50,000	$0	0.00%	$0
205.03.30.00.4339	REFUSE - CURBSIDE USER CHRG	$668,280	$671,873	$677,716	$681,937	$890,000	$890,000	$444,558	$895,000	$890,000	$0	0.00%	$0
205.03.30.00.4810	REFUSE PENALTY	$8,999	$8,970	$5,180	$4,467	$2,000	$2,000	$2,399	$4,000	$4,500	$2,500	125.00%	$0
205.03.30.00.5101	SALARIES AND WAGES	$21,930	$22,904	$25,418	$21,002	$22,927	$22,927	$14,858	$23,348	$28,836	$5,909	25.77%	$0
205.03.30.00.5102	OVERTIME - REFUSE	$0	$0	$137	$39	$0	$0	$26	$0	$0	$0	#DIV/0!	$0
205.03.30.00.5201	FICA	$1,712	$1,781	$1,973	$1,666	$1,855	$1,855	$1,159	$1,821	$2,344	$489	26.37%	$0
205.03.30.00.5202	PENSION	$1,469	$1,502	$1,716	$1,424	$1,490	$1,490	$967	$1,520	$1,961	$471	31.60%	$0
205.03.30.00.5203	HEALTH INSURANCE	$2,859	$2,974	$3,288	$1,255	$0	$0	$1,238	$1,857	$1,718	$1,718	#DIV/0!	$0
205.03.30.00.5204	LIFE INSURANCE	$91	$100	$74	$77	$113	$113	$62	$98	$123	$10	8.44%	$0
205.03.30.00.5229	HEALTH INS. ALLOWANCE	$768	$768	$848	$886	$1,326	$1,326	$492	$773	$1,806	$480	36.20%	$0
205.03.30.00.5704	OTHER SUPPLIES & EXPENSES	$5,325	$5,887	$4,535	$5,323	$5,500	$5,500	$4,510	$5,500	$5,500	$0	0.00%	$0
205.03.30.00.5820	CONTRACTED SERVICES	$549,260	$561,560	$578,462	$697,910	$700,000	$700,000	$530,471	$710,000	$715,000	$15,000	2.14%	$0
205.03.30.00.6057	ADMINISTRATIVE CHARGES	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
REVENUES Total		$1,158,326	$1,153,660	$1,120,390	$1,201,766	$1,508,350	$1,508,350	$809,574	$1,521,550	$1,521,600	$13,250	0.88%	$0
EXPENDITURES Total		$1,024,164	$1,072,297	$1,101,025	$1,391,217	$1,547,211	$1,547,211	$901,614	$1,490,510	$1,570,378	$23,168	0.00%	$0
REFUSE & RECYCLING Total		$134,161	$81,363	$19,365	($189,451)	($38,861)	($38,861)	($92,040)	$31,040	($48,778)	($9,918)	25.52%	$0
	FUND BALANCE:	**$1,094,867**	**$1,176,230**	**$1,195,595**	**$1,006,144**	**$967,284**	**$967,284**	**$914,104**	**$1,037,184**	**$988,406**	**$21,122**	**2.18%**	**$0**
REVOLVING LOAN:													
206.06.00.00.4141	WDF GRANT	$0	$320,000	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.4530	INTEREST ON NOTES	$2,475	$3,164	$2,753	$2,316	$1,848	$1,848	$1,297	$1,848	$1,412	($436)	-23.59%	$0
206.06.00.00.4531	INTEREST ON INVESTMENTS	$3,689	$4,886	$1,404	$904	$350	$350	$1,029	$500	$750	$400	114.29%	$0
206.06.00.00.4536	WDF - OTHER INCOME	$2,204	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.6056	OTHER EXPENSE	$0	$90	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.06.00.00.6057	ADMINISTRATIVE CHARGES	$5,888	$430	$40	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
206.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$0	$0	$0	$400,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$8,368	$328,051	$4,156	$3,220	$2,198	$2,198	$2,326	$2,348	$2,162	($36)	-1.64%	$0
EXPENDITURES Total		$5,888	$520	$40	$400,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVOLVING LOAN Total		$2,480	$327,531	$4,116	($396,780)	$2,198	$2,198	$2,326	$2,348	$2,162	($36)	-1.64%	$0
	FUND BALANCE:	**$266,674**	**$594,205**	**$598,321**	**$201,541**	**$203,739**	**$203,739**	**$203,867**	**$203,889**	**$206,051**	**$2,312**	**1.13%**	**$0**

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EPI STANDING COMMITTEE:													
207.01.00.00.4531	INTEREST ON INVESTMENTS	$407	$491	$110	$13	$25	$25	$112	$30	$25	$0	0.00%	$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.	$1,350	$1,490	$1,045	$1,100	$2,000	$2,000	$650	$1,500	$1,200	($800)	-40.00%	$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		$10,407	$10,491	$10,110	$10,013	$10,025	$10,025	$10,112	$10,030	$10,025	$0	0.00%	$0
EXPENDITURES Total		$2,850	$2,990	$2,545	$2,600	$3,500	$3,500	$1,400	$3,000	$2,700	($800)	-22.86%	$0
EPI STANDING COMMITTEE Total		$7,557	$7,501	$7,565	$7,413	$6,525	$6,525	$8,712	$7,030	$7,325	$800	12.26%	$0
	FUND BALANCE:	**$101,769**	**$109,270**	**$116,835**	**$124,249**	**$130,774**	**$130,774**	**$132,961**	**$131,279**	**$138,604**	**$7,830**	**5.99%**	**$0**
CABLE:													
209.01.00.00.6050	DMS & VIDEO EXPENSES	$16,950	$17,638	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
209.30.00.00.9101	TRANSFER TO GENERAL FUND	$0	$0	$2,253	$0	$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		$16,950	$17,638	$2,253	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
CABLE Total		($16,950)	($17,638)	($2,253)	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
	FUND BALANCE:	**$19,891**	**$2,253**	**($0)**	**($0)**	**($0)**	**($0)**	**($0)**	**($0)**	**($0)**	**$0**	**0.00%**	**($0)**
LANDFILL:													
210.03.00.00.4531	INTEREST ON INVESTMENTS	$38,411	$51,933	$12,869	$1,208	$3,250	$3,250	$0	$3,000	$3,000	($250)	-7.69%	$0
210.03.00.00.4542	MISCELLANEOUS REIMBURSEMENT	$54,778	$56,969	$59,248	$61,618	$64,080	$64,080	$0	$64,080	$66,643	$2,563	4.00%	$0
210.03.00.00.4560	LANDFILL HOST FEES	$1,665,974	$1,576,779	$1,653,003	$1,050,467	$1,500,000	$1,500,000	$771,229	$1,650,000	$1,750,000	$250,000	16.67%	$0
210.20.00.00.8203	TRF FROM PARK IMPROVEMENTS	$0	$0	$0	$0	$263,663	$263,663	$263,663	$340,000	$0	($263,663)	-100.00%	$0
210.20.00.00.8401	TRF FROM CAP PROJECTS	$0	$0	$0	$0	$0	$0	$20,544	$20,544	$0	$0	#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	$47,338	$48,880	$44,813	$46,537	$50,000	$50,000	$26,565	$50,000	$50,000	$0	0.00%	$0
210.03.00.00.6057	ADMINISTRATIVE CHARGES	$5,000	$5,000	$4,000	$5,000	$5,000	$5,000	$2,500	$5,000	$5,000	$0	0.00%	$0
210.30.00.00.9202	TRANSFER TO PARK DEDICATION	$0	$0	$250,000	$250,000	$319,000	$319,000	$319,000	$319,000	$145,000	($174,000)	-54.55%	$0
210.30.00.00.9203	TRF TO PARK IMPROVEMENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.30.00.00.9216	TRANSFER TO STORMWATER FUND	$100,000	$0	$0	$0	$0	$0	$0	$0	$50,000	$50,000	#DIV/0!	$0
210.30.00.00.9401	TRF TO CAPITAL PROJECTS FUND	$0	$0	$0	$1,075,073	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
210.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$550,000	$2,100,000	$400,000	$1,665,279	$1,900,000	$1,900,000	$1,900,000	$1,900,000	$1,770,000	($130,000)	-6.84%	$0
REVENUES Total		$1,759,163	$1,685,681	$1,725,120	$1,113,293	$1,830,993	$1,830,993	$1,055,436	$2,077,624	$1,819,643	($11,350)	-0.62%	$0
EXPENDITURES Total		$702,338	$2,153,880	$698,813	$3,041,889	$2,274,000	$2,274,000	$2,248,065	$2,274,000	$2,020,000	($254,000)	-11.17%	$0
LANDFILL Total		$1,056,825	($468,199)	$1,026,307	($1,928,597)	($443,007)	($443,007)	($1,192,629)	($196,376)	($200,357)	$242,650	-54.77%	$0
	FUND BALANCE:	**$2,804,221**	**$2,336,022**	**$3,362,328**	**$1,433,732**	**$990,725**	**$990,725**	**$241,102**	**$1,237,356**	**$1,036,999**	**$46,274**	**4.67%**	**$0**
WELL TESTING RESERVE:													
214.01.00.00.4531	INTEREST ON INVESTMENTS	$12,447	$15,391	$3,529	$426	$750	$750	$0	$750	$800	$50	6.67%	$0
214.01.00.00.4560	LANDFILL HOST FEES	$31,883	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$44,330	$15,391	$3,529	$426	$750	$750	$0	$750	$800	$50	6.67%	$0
EXPENDITURES Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
WELL TESTING RESERVE Total		$44,330	$15,391	$3,529	$426	$750	$750	$0	$750	$800	$50	6.67%	$0
	FUND BALANCE:	**$690,447**	**$705,838**	**$709,367**	**$709,793**	**$710,543**	**$710,543**	**$709,793**	**$710,543**	**$711,343**	**$800**	**0.11%**	**$0**

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CONSERVATION:													
215.06.00.00.4138	STEWARDSHIP GRANT	$0	$0	$18,200	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4140	CONSERVATION GRANTS	$0	$3,600	$0	$6,451	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4430	CONSERVATION FEE	$19,302	$11,960	$21,249	$21,600	$5,000	$5,000	$16,796	$18,000	$15,000	$10,000	200.00%	$0
215.06.00.00.4431	TRAIL FEE	$360	$4,215	$1,500	$1,020	$750	$750	$2,670	$3,000	$1,000	$250	33.33%	$0
215.06.00.00.4531	INTEREST ON INVESTMENTS	$4,395	$6,746	$1,906	$271	$450	$450	$0	$500	$750	$300	66.67%	$0
215.06.00.00.4542	MISC REIMBURSEMENT/DONATIONS	$6,520	$6,094	$5,443	$451	$100	$100	$0	$0	$0	($100)	-100.00%	$0
215.06.00.00.4553	LAND SALES	$0	$0	$0	$63,420	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.06.00.00.4560	LANDFILL HOST FEES	$212,232	$197,097	$206,625	$156,308	$150,000	$150,000	$48,202	$200,000	$150,000	$0	0.00%	$0
215.06.00.00.5101	SALARIES AND WAGES	$28,903	$12,432	$12,000	$14,445	$15,600	$15,600	$6,683	$10,501	$97,442	$81,842	524.63%	$0
215.06.00.00.5201	FICA TAX	$2,184	$951	$918	$1,105	$1,196	$1,196	$511	$803	$7,454	$6,258	523.27%	$0
215.06.00.00.5202	PENSION FUND	$1,231	$0	$0	$0	$0	$0	$0	$0	$5,424	$5,424	#DIV/0!	$0
215.06.00.00.5203	HEALTH INSURANCE	$2,300	$0	$0	$0	$0	$0	$0	$0	$9,318	$9,318	#DIV/0!	$0
215.06.00.00.5204	LIFE INSURANCE	$81	$0	$0	$0	$0	$0	$0	$0	$438	$438	#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	$1,660	$1,473	$1,158	$1,253	$1,800	$1,800	$827	$1,500	$2,000	$200	11.11%	$0
215.06.00.00.5303	CONFERENCES & SPECIAL EVENTS	$667	$426	$841	$253	$700	$700	$100	$500	$700	$0	0.00%	$0
215.06.00.00.5305	DUES & MEMBERSHIPS	$485	$0	$360	$445	$500	$500	$355	$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	$3,664	$5,464	$2,597	$3,479	$5,000	$5,000	$2,463	$5,000	$5,000	$0	0.00%	$0
215.06.00.00.5801	PROFESSIONAL SERVICES	$1,949	$2,510	$1,870	$1,921	$2,000	$2,000	$1,360	$2,000	$2,000	$0	0.00%	$0
215.06.00.00.6008	CONSERVANCY MANAGEMENT	$23,342	$19,856	$40,909	$43,626	$30,000	$30,000	$21,817	$30,000	$40,000	$10,000	33.33%	$0
215.06.00.00.6009	URBAN FORESTRY MGMT	$7,282	$7,500	$14,851	$14,838	$15,000	$15,000	$543	$10,000	$15,000	$0	0.00%	$0
215.06.00.00.6010	LAND PURCHASES	$0	$0	$0	$0	$0	$0	$0	$0	$400,000	$400,000	#DIV/0!	$0
215.06.00.00.6057	ADMINISTRATIVE CHARGES	$3,000	$3,000	$2,000	$3,000	$3,000	$3,000	$1,500	$3,000	$3,000	$0	0.00%	$0
215.06.00.00.6506	CAPITAL EQUIP - TRUCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
215.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$0	0.00%	$0
REVENUES Total		$242,809	$229,711	$254,922	$249,523	$156,300	$156,300	$67,668	$221,500	$166,750	$10,450	6.69%	$0
EXPENDITURES Total		$176,869	$153,732	$177,624	$184,485	$174,916	$174,916	$136,240	$163,924	$688,396	$513,480	0.00%	$0
CONSERVATION Total		$65,940	$75,979	$77,298	$65,037	($18,616)	($18,616)	($68,572)	$57,576	($521,646)	($503,030)	2702.14%	$0
	FUND BALANCE:	**$261,120**	**$337,099**	**$414,397**	**$479,435**	**$460,819**	**$460,819**	**$410,863**	**$537,010**	**$15,365**	**($445,454)**	**-96.67%**	**$0**
STORM WATER:													
216.08.00.00.4147	INTERGOVERNMENTAL REIMB	$140,417	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
216.01.00.00.4531	INTEREST ON INVESTMENTS	$4,575	$6,789	$1,373	$125	$325	$325	$0	$250	$300	($25)	-7.69%	$0
216.20.00.00.8210	TRANSFER FROM LANDFILL FUND	$100,000	$0	$0	$0	$0	$0	$0	$0	$50,000	$50,000	#DIV/0!	$0
216.08.00.00.5101	SALARIES AND WAGES	$16,208	$17,182	$17,835	$18,921	$19,246	$19,246	$12,588	$19,781	$19,821	$575	2.99%	$0
216.08.00.00.5201	FICA	$1,195	$1,256	$1,297	$1,374	$1,472	$1,472	$910	$1,431	$1,516	$44	3.01%	$0
216.08.00.00.5202	PENSION	$1,085	$1,126	$1,204	$1,275	$1,251	$1,251	$818	$1,286	$1,348	$97	7.74%	$0
216.08.00.00.5203	HEALTH INSURANCE	$4,122	$4,270	$4,387	$4,566	$5,161	$5,161	$3,143	$4,714	$3,998	($1,163)	-22.53%	$0
216.08.00.00.5204	LIFE INSURANCE	$18	$23	$29	$30	$37	$37	$21	$33	$33	($4)	-11.73%	$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	$54,872	$0	$63,577	$0	$100,000	$100,000	$0	$20,000	$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	$8,247	$12,381	$10,484	$9,791	$15,000	$15,000	$9,062	$15,000	$15,000	$0	0.00%	$0
REVENUES Total		$244,993	$6,789	$1,373	$125	$325	$325	$0	$250	$50,300	$49,975	15376.92%	$0
EXPENDITURES Total		$85,747	$36,238	$98,812	$35,957	$142,167	$142,167	$26,542	$62,244	$141,717	($450)	0.00%	$0
STORM WATER Total		$159,245	($29,449)	($97,439)	($35,832)	($141,842)	($141,842)	($26,542)	($61,994)	($91,417)	$50,425	-35.55%	$0
	FUND BALANCE:	**$322,596**	**$293,147**	**$195,708**	**$159,876**	**$18,034**	**$18,034**	**$133,334**	**$97,882**	**$6,465**	**($11,569)**	**-64.15%**	**$0**

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ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2022 COW Approval
RESIDUAL TIF:													
220.01.00.00.4530	INTEREST ON NOTES/CLOSING COST	$3,899	$3,960	$3,581	$3,074	$2,684	$2,684	$1,722	$2,684	$2,215	($469)	-17.47%	$0
220.01.00.00.4531	INTEREST ON INVESTMENTS	$8,894	$16,874	$2,608	$243	$625	$625	$0	$500	$750	$125	20.00%	$0
220.20.00.00.8228	CLOSE TID - CITY DIST TRF	$0	$0	$0	$19,097	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.20.00.00.8229	CLOSE TID - CITY DIST TRF	$0	$0	$0	$467,272	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.20.00.00.8411	TRF FROM TID #411	$500,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.01.00.00.5704	MISC EXPENSES/BUSINESS LOANS	$270	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.30.00.00.9101	TRF TO GF - CAP IMPROV	$0	$0	$54,500	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.30.00.00.9202	TRF TO PARK DEDICATION	$0	$0	$0	$230,000	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
220.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	$0	$0	$0	$495,000	$0	$0	$0	$0	$370,000	$370,000	#DIV/0!	$0
220.30.00.00.9411	TRF TO TID 11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$512,792	$20,834	$6,189	$489,686	$3,309	$3,309	$1,722	$3,184	$2,965	$125	3.78%	$0
EXPENDITURES Total		$270	$0	$54,500	$725,000	$0	$0	$0	$0	$370,000	$370,000	0.00%	$0
RESIDUAL TIF Total		$512,522	$20,834	($48,311)	($235,314)	$3,309	$3,309	$1,722	$3,184	($367,035)	($369,875)	-11177.85%	$0
	FUND BALANCE:	**$716,418**	**$737,252**	**$688,940**	**$453,626**	**$456,935**	**$456,935**	**$455,348**	**$456,810**	**$89,775**	**($367,160)**	**-80.35%**	**$0**
TID #8:													
228.01.00.00.4001	TIF #8 GENERAL PROPERTY TAX	$86,115	$154,529	$113,692	$131,852	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
228.01.00.00.4122	ST AID EXMPT COMPUTER REPLACMT	$3,468	$3,552	$3,552	$3,552	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
228.01.00.00.5810	AUDIT & SPECIAL A/C SERV	$3,025	$3,900	$3,850	$5,116	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
228.01.00.00.6065	CLOSE TID - DISTRICT DIST	$0	$0	$0	$49,380	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
228.30.00.00.9301	TRF TO DEBT SERVICE	$86,558	$154,180	$113,394	$61,810	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
228.30.00.00.9220	CLOSE TID - CITY DIST TRF	$0	$0	$0	$19,097	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$89,583	$158,080	$117,244	$135,404	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
EXPENDITURES Total		$89,583	$158,080	$117,244	$135,404	$0	$0	$0	$0	$0	$0	0.00%	$0
TID #8 Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	$0
	FUND BALANCE:	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**
TID #9:													
229.01.00.00.4001	TIF #9 GENERAL PROPERTY TAX	$163,215	$408,764	$419,078	$437,924	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.01.00.00.4122	ST AID EXEMPT COMPUTER REPLACE	$3,595	$3,682	$3,682	$3,682	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.20.00.00.8303	TID CLOSING - DEBT SERV TRF	$0	$0	$0	$296,747	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	$2,650	$3,900	$3,850	$13,202	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.01.00.00.6065	CLOSE TID - DISTRICT DIST	$0	$0	$0	$1,199,659	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.30.00.00.9220	CLOSE TID - CITY DIST TRF	$0	$0	$0	$467,272	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
229.30.00.00.9265	TRF TO CDA FUND	$163,000	$210,000	$205,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$166,810	$412,446	$422,759	$738,354	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
EXPENDITURES Total		$165,650	$213,900	$208,850	$1,680,133	$0	$0	$0	$0	$0	$0	0.00%	$0
TID #9 Total		$1,160	$198,546	$213,909	($941,778)	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
	FUND BALANCE:	**$529,323**	**$727,869**	**$941,778**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**$0**
TID #10:													
230.01.00.00.4001	TIF #10 GENERAL PROPERTY TAX	$862,099	$1,120,966	$948,843	$944,363	$986,265	$986,265	$959,765	$959,765	$960,000	($26,265)	-2.66%	$0
230.01.00.00.4122	COMPUTER STATE AID	$2,881	$2,950	$2,950	$2,950	$2,950	$2,950	$24,710	$24,710	$24,750	$21,800	738.98%	$0
230.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	$5,550	$3,900	$3,850	$5,150	$5,150	$5,150	$150	$5,150	$5,150	$0	0.00%	$0
230.01.00.00.6045	TID REAL PROP TAX REFUND	$0	$0	$0	$4,046	$0	$0	$3,176	$0	$0	$0	#DIV/0!	$0
230.08.91.19.6520	DEVELOPER INCENTIVES	$0	$0	$0	$94,000	$94,000	$94,000	$94,000	$94,000	$94,000	$0	0.00%	$0
230.30.00.00.9301	TRF TO DEBT SERVICE	$849,745	$780,294	$1,893,956	$844,118	$890,065	$890,065	$890,065	$885,325	$885,600	($4,465)	-0.50%	$0
REVENUES Total		$864,980	$1,123,916	$951,794	$947,314	$989,215	$989,215	$984,475	$984,475	$984,750	($4,465)	-0.45%	$0
EXPENDITURES Total		$855,295	$784,194	$1,897,806	$947,314	$989,215	$989,215	$987,391	$984,475	$984,750	($4,465)	0.00%	$0
TID #10 Total		$9,685	$339,722	($946,012)	$0	$0	$0	($2,916)	($0)	$0	$0	0.00%	$0
	FUND BALANCE:	**$606,292**	**$946,014**	**$0**	**$0**	**$258,497**	**$258,497**	**($2,916)**	**$0**	**$0**	**($258,497)**	**0.00%**	**$0**

CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
PROPOSED 2023 BUDGET

October 6, 2022

ACCOUNT NUMBER	ACCOUNT TITLE	2018 Prior Year Actual	2019 Prior Year Actual	2020 Prior Year Actual	2021 Prior Year Actual	2022 Adopted Budget	2022 Amended Budget	8/31 YTD Actual	2022 Annual Projection	2023 Department Request	2023 $ Change from 2022 Budget	2023 % Change from 2022 Budget	2022 COW Approval
TID #11:													
231.01.00.00.4001	TIF #11 GENERAL PROPERTY TAX	$78,187	$318,765	$278,950	$338,045	$412,487	$412,487	$430,210	$430,210	$430,500	$18,013	4.37%	$0
231.01.00.00.4122	COMPUTER STATE AID	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
231.20.00.00.8411	TRF FROM TID 11 CAP	$0	$0	$755	$4,027	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
231.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	$150	$3,900	$3,850	$5,645	$5,150	$5,150	$150	$5,150	$5,150	$0	0.00%	$0
231.08.91.19.6520	DEVELOPER INCENTIVES	$0	$0	$174,018	$206,635	$224,175	$224,175	$0	$224,175	$192,801	($31,374)	-14.00%	$0
231.30.00.00.9301	TRF TO DEBT SERVICE	$0	$142,572	$173,533	$173,533	$211,486	$211,486	$211,486	$211,485	$198,533	($12,953)	-6.12%	$0
231.30.00.00.9411	TRF TO PARKLAND CAPITAL #411	$78,037	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$78,187	$318,765	$279,705	$342,072	$412,487	$412,487	$430,210	$430,210	$430,500	$18,013	4.37%	$0
EXPENDITURES Total		$78,187	$146,472	$351,401	$385,813	$440,811	$440,811	$211,636	$440,810	$396,484	($44,327)	0.00%	$0
TID #11 Total		$0	$172,293	($71,696)	($43,741)	($28,324)	($28,324)	$218,574	($10,600)	$34,016	$62,340	0.00%	$0
	FUND BALANCE:	**$0**	**$172,293**	**$100,596**	**$56,856**	**$0**	**$0**	**$275,429**	**$46,255**	**$80,271**	**$80,271**	**0.00%**	**$0**
PARK ARTHUR BASEBALL FIELD													
263.05.00.00.4325	PARK ARTHUR BB FUNDING	$0	$0	$0	$10,308	$45,500	$45,500	$14,550	$26,000	$45,500	$0	0.00%	$0
263.05.00.00.5101	SALARIES & WAGES	$0	$0	$0	$0	$14,625	$14,625	$5,835	$8,752	$14,625	$0	0.00%	$0
263.05.00.00.5201	FICA	$0	$0	$0	$0	$1,119	$1,119	$446	$670	$1,119	$0	0.00%	$0
263.05.00.00.5702	SUPPLIES	$0	$0	$0	$0	$150	$150	$0	$0	$150	$0	0.00%	$0
263.05.00.00.6002	BACKGROUND CHECKS	$0	$0	$0	$0	$15	$15	$0	$0	$15	$0	0.00%	$0
263.05.00.00.6035	PARK ARTHUR BB EXPENDITURES	$0	$0	$0	$0	$0	$0	$2,835	$7,000	$0	$0	#DIV/0!	$0
REVENUES Total		$0	$0	$0	$10,308	$45,500	$45,500	$14,550	$26,000	$45,500	$0	0.00%	$0
EXPENDITURES Total		$0	$0	$0	$0	$15,909	$15,909	$9,116	$16,422	$15,909	$0	0.00%	$0
PARK ARTHUR BASEBALL FIELD Total		$0	$0	$0	$10,308	$29,591	$29,591	$5,434	$9,578	$29,591	$0	0.00%	$0
	FUND BALANCE:	**$0**	**$0**	**$0**	**$10,308**	**$0**	**$0**	**$15,742**	**$19,886**	**$49,477**	**$49,477**	**#DIV/0!**	**$0**
COMMUNITY DEVELOPMENT AUTHORITY:													
265.20.00.00.8229	TRF FROM TIF 229	$163,000	$210,000	$205,000	$0	$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	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
265.30.00.00.9301	TRF TO DEBT SERV	$0	$0	$0	$0	$190,355	$190,355	$190,355	$190,355	$0	($190,355)	-100.00%	$0
265.30.00.00.9303	TRF TO CDA DEBT SERV	$163,000	$210,000	$205,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$163,000	$210,000	$205,000	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
EXPENDITURES Total		$163,000	$210,000	$205,000	$0	$190,355	$190,355	$190,355	$190,355	$0	($190,355)	0.00%	$0
COMMUNITY DEVELOPMENT AUTHORITY Total		$0	$0	$0	$0	($190,355)	($190,355)	($190,355)	($190,355)	$0	$190,355	0.00%	$0
	FUND BALANCE:	**$190,355**	**$190,355**	**$190,355**	**$190,355**	**$176,837**	**$176,837**	**$0**	**$0**	**$0**	**($176,837)**	**-100.00%**	**$0**
COMPENSATED ABSENCES:													
270.01.00.00.4531	INTEREST ON INVESTMENTS	$42,252	$50,238	$10,997	$1,332	$5,000	$5,000	$0	$0	$0	($5,000)	-100.00%	$0
270.20.00.00.8100	TRF FROM GENERAL FUND	$108,550	$12,751	$202,052	$0	$50,000	$50,000	$50,000	$50,000	$50,000	$0	0.00%	$0
270.01.00.00.5103	EMPLOYEE PAYOUT	$49,670	$169,322	$91,975	$217,571	$150,000	$150,000	$106,354	$150,000	$150,000	$0	0.00%	$0
270.01.00.00.5201	FICA	$3,800	$12,953	$7,036	$16,644	$11,475	$11,475	$8,136	$11,475	$11,475	$0	0.00%	$0
270.01.00.00.5203	HEALTH ALLOW - SEVERANCE	$0	$3,372	$0	$0	$0	$0	$2,762	$0	$0	$0	#DIV/0!	$0
270.30.00.00.9101	TRF TO GENERAL FUND	$0	$0	$0	$164,420	$0	$0	$0	$0	$0	$0	#DIV/0!	$0
REVENUES Total		$150,802	$62,990	$213,049	$1,332	$55,000	$55,000	$50,000	$50,000	$50,000	($5,000)	-9.09%	$0
EXPENDITURES Total		$53,469	$185,647	$99,011	$398,635	$161,475	$161,475	$117,252	$161,475	$161,475	$0	0.00%	$0
COMPENSATED ABSENCES Total		$97,333	($122,658)	$114,038	($397,303)	($106,475)	($106,475)	($67,252)	($111,475)	($111,475)	($5,000)	0.00%	$0
	FUND BALANCE:	**$2,346,503**	**$2,223,845**	**$2,337,884**	**$1,940,581**	**$142,932**	**$142,932**	**$1,873,329**	**$1,829,106**	**$1,717,631**	**$1,574,699**	**1101.71%**	**$0**
GRAND TOTAL SPECIAL REVENUE FUND BALANCE		**$10,134,349**	**$10,774,941**	**$11,469,509**	**$7,071,910**	**$4,735,622**	**$4,735,622**	**$5,793,082**	**$6,551,169**	**$5,092,293**	**$307,194**	**#DIV/0!**	**$7,025,354**

SECTION 8

PROPOSED
2023
CAPITAL PROJECT
BUDGETS

CITY OF MUSKEGO
CAPITAL PROJECTS SUMMARY
PROPOSED 2023 BUDGET

September 27, 2022

PROJECT FUNDING	DEPARTMENT	CAPITAL EXPENDITURE (Landfill)	CAPITAL EXP. (TID Residual)	TOTAL
POST-HIRE ONBOARDING SOLUTION	HUMAN RESOURCES	$40,000		$40,000
WIRELESS CAMERAS	INFORMATION TECHNOLOGY	$55,000		$55,000
FIBER BUILDOUT	INFORMATION TECHNOLOGY	$15,000		$15,000
EXTERNAL VULNERABILITY ASSESSMENT	INFORMATION TECHNOLOGY	$15,000		$15,000
COPIER REPLACEMENTS	INFORMATION TECHNOLOGY	$30,000		$30,000
RADIOS	POLICE	$22,500		$22,500
BODY WORN CAMERAS	POLICE	$75,871		$75,871
TACTICAL VESTS	POLICE	$8,260		$8,260
RIFLE SHIELDS	POLICE	$6,650		$6,650
BALLISTIC HELMETS	POLICE	$15,600		$15,600
PROTECTIVE MASKS	POLICE	$14,475		$14,475
SUBURBAN CRITICAL INCIDENT TEAM VEHICLE (SCIT)	POLICE	$7,500		$7,500
AMMUNITION **(2022 Carryover)**	POLICE	$53,000		$53,000
TCVFD EQUIPMENT **(Council approval R#089-2021 10/12/21)**	TC VOLUNTEER FIRE DEPT	$345,000		$345,000
ADDITIONAL STUDY ROOMS	LIBRARY	$75,000		$75,000
PUBLIC RESTROOM RENOVATION	LIBRARY	$75,000		$75,000
ENTRANCE SIGNS WITH CLUB GROUPS	PW&D - PLAN DIVISION	$25,000		$25,000
LIGHT POLES - PAINTING	PW&D - ENGINEERING	$52,000		$52,000
ROAD PROGRAM	PW&D - ENGINEERING	$630,000	$370,000	$1,000,000
PICKUP TRUCK REPLACEMENT	PW&D - PUBLIC WORKS	$45,000		$45,000
SMALL EQUIPMENT	PW&D - PUBLIC WORKS	$5,000		$5,000
LIEBHERR EXCAVATOR	PW&D - PUBLIC WORKS	$350,000		$350,000
LEAF SUCKER MACHINE	PW&D - PUBLIC WORKS	$80,000		$80,000
OLD LOOMIS BRIDGE GUARDRAIL	PW&D - PUBLIC WORKS	$75,000		$75,000
TOTAL CAPITAL PROJECTS		$2,115,856	$370,000	$2,485,856

CITY OF MUSKEGO
CAPITAL BORROWING FUND
PROPOSED 2023 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ACTUAL	2022 ADOPTED BUDGET	2022 AMENDED BUDGET	2022 CURRENT YTD 8/31	2022 ANNUAL PROJECTION	2023 COW RECOMMEND
REVENUES:								
401.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0	0	0
401.08.00.00.4531	INTEREST ON INVESTMENTS	6,931	444	0	0	0	0	0
401.08.90.06.4565	REOFFERING PREMIUM	0	0	0	0	0	0	0
	TOTAL REVENUES:	**6,931**	**444**	**0**	**0**	**0**	**0**	**0**
EXPENDITURES:								
NON-DEPARTMENTAL								
401.08.90.06.7004	DEBT DISCOUNT	0	0	0	0	0	0	0
	TOTAL NON-DEPARTMENTAL:	**0**	**0**	**0**	**0**	**0**	**0**	**0**
BUILDING								
401.08.90.09.6550	FACILITY PLAN - CITY HALL	0	0	0	0	0	0	0
	TOTAL BUILDING:	**0**	**0**	**0**	**0**	**0**	**0**	**0**
PW&D - ENGINEERING DIVISION								
401.08.91.19.6503	MOORLAND RECONSTRUCTION	0	0	0	0	0	0	0
401.08.91.19.6504	BAYLANE DR RECONSTRUCTION	10,286	0	0	0	0	0	0
401.08.91.19.6507	HILLENDALE DR RECONSTRUCTION	65,101	1,984,751	0	0	227,915	227,915	0
401.08.93.51.6550	FACILITY PLAN - CITY GARAGE	0	0	0	0	0	0	0
	TOTAL PW&D ENGINEERING DIVISION:	**75,388**	**1,984,751**	**0**	**0**	**227,915**	**227,915**	**0**
PUBLIC SAFETY								
401.08.91.20.6550	FACILITIES PLAN - POLICE	15,000	0	0	0	0	0	0
	TOTAL PUBLIC SAFETY:	**15,000**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES:	**90,388**	**1,984,751**	**0**	**0**	**227,915**	**227,915**	**0**
OTHER FINANCING SOURCES/(USES):								
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	1,075,073	0	0	0	0	0
401.30.00.00.9210	TRF TO DEBT SERVICE FUND	0	0	0	0	(20,544)	(20,544)	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):	**0**	**1,075,073**	**0**	**0**	**(20,544)**	**(20,544)**	**0**
	NET REVENUES OVER/(UNDER)	**(83,457)**	**(909,234)**	**0**	**0**	**(248,459)**	**(248,459)**	**0**
	FUND BALANCE END OF YEAR 2019:	**1,241,150**						
	PROJECTED FUND BALANCE END OF YEAR:	**1,157,693**	**248,459**	**248,459**	**248,459**	**0**	**0**	**0**

CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2023 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ACTUAL	2022 ADOPTED BUDGET	2022 AMENDED BUDGET	2022 CURRENT YTD 8/31	2022 ANNUAL PROJECTION	2023 COW RECOMMEND
REVENUES:								
410.08.00.00.4150	GOVERNMENT GRANTS	7,280	2,404	0	0	0	0	0
410.08.00.00.4542	MISC REIMBURSEMENT/DONATIONS	57,200	5,296	0	0	1,200	1,200	0
410.08.00.00.4553	SALE OF PROPERTY	0	0	0	0	0	0	0
	TOTAL REVENUES:	**64,480**	**7,700**	**0**	**0**	**1,200**	**1,200**	**0**
EXPENDITURES:								
MAYOR / FINANCE & ADMINISTRATION								
410.08.90.01.6505	COMPUTER EQUIPEMENT	0	0	0	0	0	0	40,000
410.08.90.02.6503	DMS SOFTWARE - LASERFICHE	9,140	62,658	0	0	0	0	0
410.08.90.02.6506	ELECTION EQUIPMENT	0	0	45,000	45,000	47,648	47,648	0
410.08.90.03.6503	UPGRADE FINANCIAL SOFTWARE	15,850	0	0	0	0	0	0
410.08.90.03.6504	MAIL/POSTAGE MACHINE	0	0	8,500	8,500	7,423	7,423	0
	TOTAL MAYOR / FINANCE & ADMINISTRATION:	**24,990**	**62,658**	**53,500**	**53,500**	**55,071**	**55,071**	**40,000**
BUILDING MAINTENANCE								
410.08.90.09.6502	REPLACE VEHICLE - MAINT	0	0	50,000	50,000	0	50,000	0
	TOTAL BUILDING MAINTENACE:	**0**	**0**	**50,000**	**50,000**	**0**	**50,000**	**0**
INFORMATION TECHNOLOGY								
410.08.90.14.6503	MULTI-FUNCTION PRINTING DEVICE	0	0	22,000	22,000	0	22,000	30,000
410.08.90.14.6511	STORAGE AREA NETWORK (SAN)	14,456	85,743	132,000	132,000	132,085	132,085	0
410.08.90.14.6523	WIRELESS CAMERAS	62,584	54,867	71,900	71,900	13,102	71,900	55,000
410.08.90.14.6525	SECURITY AUDIT - TESTING	13,520	0	0	0	0	0	15,000
410.08.90.14.6527	FIBER CONNECT - MNSD	0	0	64,295	64,295	41,009	64,295	15,000
410.08.90.14.6528	GPS UNIT REPLACEMENT	0	5,583	0	0	0	0	0
	TOTAL INFORMATION TECHNOLOGY:	**90,560**	**146,193**	**290,195**	**290,195**	**186,196**	**290,280**	**115,000**
POLICE								
410.08.91.20.6501	K-9 UNIT	61,043	38,417	0	0	0	0	0
410.08.91.20.6503	EMD PROQA PROGRAM	37,620	0	0	0	0	0	0
410.08.91.20.6507	RADIOS	0	0	0	0	0	0	22,500
410.08.91.20.6508	TACTICAL VESTS	0	0	0	0	0	0	8,260
410.08.91.20.6509	RIFLES	0	0	0	0	0	0	6,650
410.08.91.20.6510	NON-LETHAL WEAPONS	0	0	73,715	73,715	68,922	73,715	0
410.08.91.20.6511	TACTICAL TEAM HEADSET/PLATES	8,547	0	0	0	0	0	0
410.08.91.20.6512	OFFICER BODY CAMERA	0	0	0	0	0	0	75,871
410.08.91.20.6517	SCIT VEHICLE	7,500	4,241	7,500	7,500	4,241	7,500	7,500
410.08.91.20.6519	DRONE	0	27,827	0	0	0	0	0
410.08.91.20.6520	TRAINING EQUIPMENT	0	14,562	0	0	0	0	0
410.08.91.20.6521	RIFLE PLATE/CARRIER/AMMUNITION	0	0	68,000	68,000	11,596	15,000	53,000
410.08.91.20.6522	LICENSE PLATE READER	0	27,000	0	0	0	0	0
410.08.91.20.6524	BALLISTIC HELMETS	0	0	0	0	0	0	15,600
410.08.91.20.6525	SHOOTING RANGE	91,083	0	0	0	0	0	0
410.08.91.20.6527	TRANSPORT SQUAD	0	0	150,000	150,000	141,015	150,000	0
410.08.91.20.6528	DETECTIVE-UTILITY VEHICLE	0	32,868	0	0	0	0	0
410.08.91.20.6529	PROTECTIVE MASKS	0	0	0	0	0	0	14,475
410.08.91.20.6550	PD NEW & FORMER BUILDING	0	0	134,000	134,000	10,388	134,000	0
	TOTAL POLICE:	**205,792**	**144,916**	**433,215**	**433,215**	**236,163**	**380,215**	**203,856**
VOLUNTEER FIRE SERVICES								
410.08.91.21.6502	AMKUS RESCUE TOOL	0	0	0	0	0	0	325,000
410.08.91.21.6503	COPY MACHINE/PAGERS/COMPUTERS	7,000	0	7,000	7,000	0	7,000	7,000
410.08.91.21.6505	COMPUTER/CAD/MODEM	0	0	115,700	115,700	0	115,700	0
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	0	0	0	0	8,000
410.08.91.21.6511	TCVFD FIRE GEAR	0	0	45,000	45,000	0	45,000	0
410.08.91.21.6512	TCVFD STABILIZING STRUTS	0	0	10,000	10,000	0	10,000	0
410.08.91.21.6513	DEFIBRILLATORS-ZOLL XSERIES	0	0	180,000	180,000	0	177,797	0
410.08.91.21.6514	TC TANKER	0	287,256	0	0	0	0	0
410.08.91.21.6517	TC AERIAL LADDER	0	1,381,509	0	0	0	0	0
	TOTAL VOLUNTEER FIRE SERVICES:	**7,000**	**1,668,765**	**362,700**	**362,700**	**0**	**360,497**	**345,000**

CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
PROPOSED 2023 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ACTUAL	2022 ADOPTED BUDGET	2022 AMENDED BUDGET	2022 CURRENT YTD 8/31	2022 ANNUAL PROJECTION	2023 COW RECOMMEND
EXPENDITURES (Continued):								
PW&D - ENGINEERING DIVISION								
410.08.91.19.6501	ROAD PROGRAM CAP	0	0	0	0	0	0	1,000,000
410.08.91.19.6508	BRIDGE RECONSTRUCT OLD LOOMIS	600	198,280	0	0	0	0	75,000
410.08.90.19.6510	RICHDORF CULVERT PIPE	0	0	175,000	175,000	143,525	175,000	0
	TOTAL PW&D - ENGINEERING DIVISION:	**600**	**198,280**	**175,000**	**175,000**	**143,525**	**175,000**	**1,075,000**
PW&D - PLANNING DIVISION								
410.08.90.18.6502	GATEWAY SIGNAGE	0	19,946	0	0	0	0	25,000
410.08.90.18.6509	UTILITY TERRAIN VEHICLE	0	32,523	0	0	0	0	0
410.08.90.18.6518	DECORATIVE LIGHTING	0	0	0	0	0	0	52,000
	TOTAL PW&D - PLANNING DIVISION:	**0**	**52,469**	**0**	**0**	**0**	**0**	**77,000**
PW&D - PUBLIC WORKS DIVISION								
410.08.93.51.6502	LED LIGHTING	79,961	28,127	50,000	50,000	0	50,000	0
410.08.93.51.6507	PICK-UP TRUCK REPLACEMENT	0	47,723	280,000	280,000	179,021	179,021	45,000
410.08.93.51.6510	ROADSIDE MOWER DECK	0	130,603	0	0	0	0	0
410.08.93.51.6514	FRONT END LOADER	0	0	210,000	210,000	170,900	170,900	0
410.08.93.51.6516	SKID LOADER W/ BUCKET	0	0	80,000	80,000	77,500	77,500	0
410.08.93.51.6526	LEAF SUCKER MACHINE	0	0	0	0	0	0	80,000
410.08.93.51.6530	HOT PATCH GEN II/TAR KETTLE	0	0	25,000	25,000	23,331	23,331	0
410.08.93.51.6532	MACHINE TOOLS	4,597	4,073	5,000	5,000	0	5,000	5,000
410.08.93.51.6534	TRAILERS	170	0	0	0	0	0	0
410.08.93.51.6535	BOOM TRUCK	193,005	0	0	0	0	0	0
410.08.93.51.6536	CONVEYOR BELT	0	142,750	0	0	0	0	0
410.08.93.51.6537	LARGE TIRE MACHINE	17,747	0	0	0	0	0	0
410.08.93.51.6540	BACKHOE/EXCAVATOR	134,646	0	0	0	0	0	350,000
410.08.93.51.6541	WOOD CHIPPER	0	0	80,000	80,000	63,604	63,604	0
410.08.93.51.6541	WOOD CHIPPER	0	0	80,000	80,000	63,604	63,604	0
	TOTAL PW&D - PUBLIC WORKS DIVISION:	**430,125**	**353,276**	**810,000**	**810,000**	**577,960**	**632,960**	**480,000**
LIBRARY								
410.08.90.71.6502	3M SELF CHECK UNIT - RFID	0	0	48,500	48,500	10,886	48,500	0
410.08.90.71.6507	CARPETING/FLOORING	0	118,363	11,000	11,000	0	11,000	0
410.08.90.71.6511	PUBLIC FURNITURE	0	16,000	16,000	16,000	0	16,000	0
410.08.90.71.6512	SERVICE DESK REDESIGN	0	125	60,500	60,500	37,340	60,500	0
410.08.90.71.6513	YOUNG ADULT AREA REDESIGN	0	30,744	0	0	24,206	24,206	0
410.08.90.71.6515	PUBLIC RESTROOM RENO	0	0	0	0	0	0	75,000
410.08.90.71.6516	STUDY ROOMS	0	0	0	0	0	0	75,000
	TOTAL LIBRARY:	**0**	**165,232**	**136,000**	**136,000**	**72,432**	**160,206**	**150,000**
	TOTAL EXPENDITURES:	**759,067**	**2,791,789**	**2,310,610**	**2,310,610**	**1,271,347**	**2,104,229**	**2,485,856**
OTHER FINANCING SOURCES/(USES):								
410.20.00.00.8206	TRF FROM WRLF	0	400,000	0	0	0	0	0
410.20.00.00.8220	TRF FROM CAPITAL IMPROVEMENT	0	495,000	0	0	0	0	370,000
410.20.00.00.8210	TRF FROM LANDFILL ACCOUNT	400,000	1,665,279	1,900,000	1,900,000	1,900,000	1,900,000	1,770,000
	TOTAL OTHER FINANCING SOURCES/(USES):	**400,000**	**2,560,279**	**1,900,000**	**1,900,000**	**1,900,000**	**1,900,000**	**2,140,000**
	NET REVENUES OVER/(UNDER) EXPENDITURES:	**(294,587)**	**(223,810)**	**(410,610)**	**(410,610)**	**629,853**	**(203,029)**	**(345,856)**
	FUND BALANCE END OF YEAR 2019:	**1,117,315**						
	FUND BALANCE END OF YEAR	**822,728**	**598,918**	**188,308**	**188,308**	**1,228,771**	**395,889**	**50,033**

CITY OF MUSKEGO
TAX INCREMENT DISTRICT #11 CAPITAL BORROWING FUND
PROPOSED 2023 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 PRIOR YEAR ACTUAL	2021 PRIOR YEAR ACTUAL	2022 ADOPTED BUDGET	2022 AMENDED BUDGET	2022 CURRENT YTD 8/31	2022 ANNUAL PROJECTION	2023 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	169	0	0	0	0	0	0
411.08.00.00.4565	UNDERWRITERS PREMIUM	0	0	0	0	0	0	0
411.08.91.19.8902	PROCEEDS FROM DEBT	0	0	0	0	0	0	0
411.20.99.01.8903	PROCEEDS FROM DEBT - DEVELOPER	0	0	917,772	917,772	0	0	921,480
411.20.00.00.8220	TRF FROM RESIDUAL TIF	0	0	0	0	0	0	0
411.20.00.00.8231	TRF FROM TID #11 - FUND 231	0	0	0	0	0	0	0
	TOTAL REVENUES:	**169**	**0**	**917,772**	**917,772**	**0**	**0**	**921,480**
EXPENDITURES:								
411.08.91.19.5805	ATTORNEY	3,803	0	0	0	0	0	0
411.08.91.19.5810	AUDIT FEES	0	0	0	0	0	0	0
411.08.91.19.6001	NOTICES & PUBLICATIONS	0	0	0	0	0	0	0
411.08.91.19.6520	DEVELOPER INCENTIVES	0	0	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	755	4,027	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:	**(495,442)**	**4,027**	**921,480**	**921,480**	**0**	**0**	**921,480**
	NET REVENUES OVER/(UNDER)	**495,611**	**(4,027)**	**(3,708)**	**(3,708)**	**0**	**0**	**0**
	FUND BALANCE END OF YEAR	**4,027**	**(0)**	**0**	**0**	**(0)**	**(0)**	**(0)**

SECTION 9

SUPPLEMENTAL INFORMATION

Supplemental Information – Definitions

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

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

REVENUES (Section 3 of Budget Document):

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

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

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

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

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

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

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

REVENUES (continued):

Other Financing Sources – Transfers in from other funds.

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

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

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

EXPENDITURES (Section 4 of Budget Document):

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

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

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

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

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

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

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

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

EXPENDITURES (continued):

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

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

- Four prior years (2018 – 2021) actual revenues and expenditures
- 2022 adopted budget
- 2022 amended budget (most often same as adopted budget)
- 1st eight months of 2022
- Estimate of total projected 2022 activity
- 2023 Department Request
- 2023 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. TID #8 & #9 were closed in 2022.

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

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

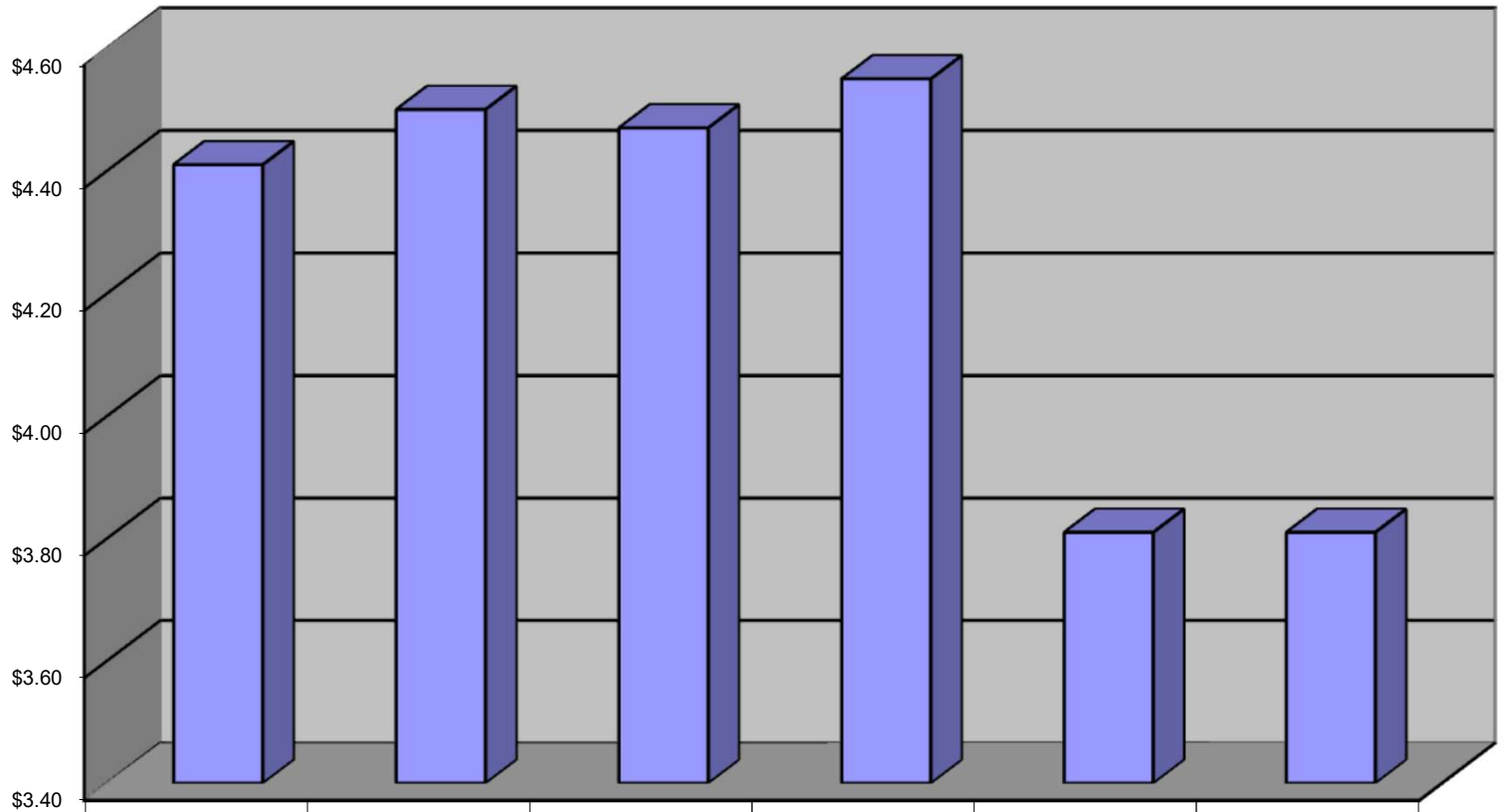
September 27th, 2022

City of Muskego
Tax Levy Worksheet - Proposed 2023 Budget
Based Upon Assessor Information

State Levy Limit - Net New Growth $118,254 → 0.865%
Add: Prior Years Unused Levy Carryforward $31,443 → 0.23%

	2022 Approved	General Levy Net New Growth	Debt Service Levy Net New Growth	Total of General & Debt Admin Rec	General & Debt Levy Proposed Increase
		1.314%	0.000%	1.098%	
Levy	13,628,679	11,538,374	2,240,000	13,778,374	149,695
Equalized Value of District W/O TID	3,588,056,300	4,088,907,000	4,088,907,000	4,088,907,000	
Equalized Value of District W / TID	3,695,735,500	4,193,373,200	4,193,373,200	4,193,373,200	
Assessed Value of District	3,688,376,100	3,712,631,380	3,712,631,380	3,712,631,380	
Assessment Ratio	99.8008453000%	88.6640000000%	88.6640000000%	88.6640000000%	
TID Increment Equalized Value	107,679,200	104,466,200	104,466,200	104,466,200	
Levy/Equalized Value of District W/O TID					
Mill rate (levy/eq value w/o Tid)	0.0037983459	0.0028218724	0.0005478237	0.0033696961	
Mill Rate x Eq. Val. Including TID					
New Levy to be Raised (mill x eq val w/ tid)	14,037,682	11,833,164	2,297,229	14,130,393	
New Levy / Assessed Val. of District per $1k					
Tax Rate	**3.8059247401**	3.1872715280	0.6187603403	**3.8060318683**	
Tax Rate (Previous year)	4.5487195306	3.1803856532	0.6255390869	3.8059247401	
Difference	(0.7427947905)	0.0068858748	(0.0067787466)	0.0001071282	
Difference in Percentage	-16.33%	0.22%	-1.08%	0.00%	
TID $ To Be Raised	409,003	294,790	57,229	352,019	
Impact to $300,000 Valued house	$ 0				

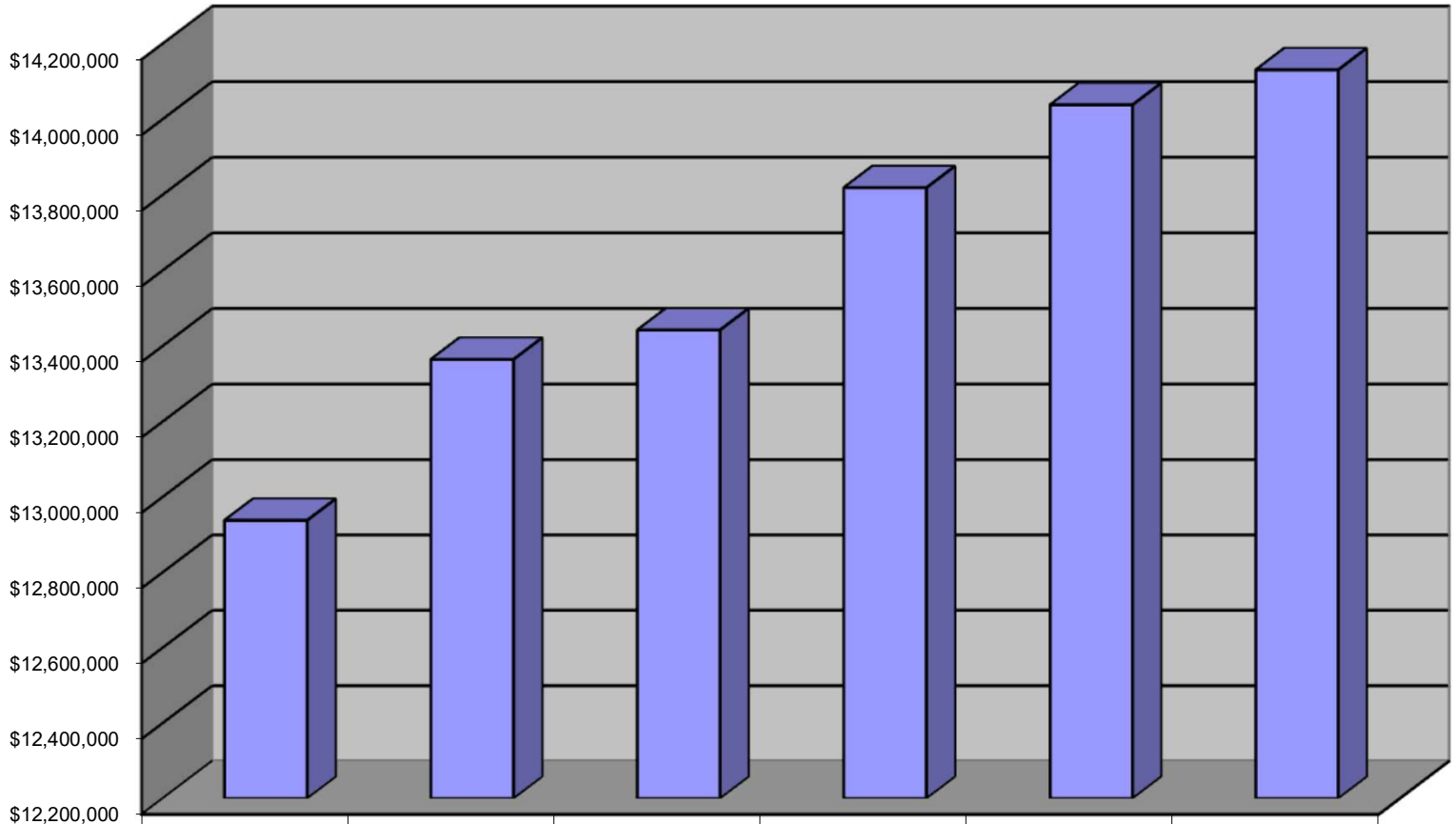
CITY OF MUSKEGO
Mill Rates per $1,000 of Assessed Value



	2018	2019	2020	2021	2022	2023 Proposed
City Rate	$4.41	$4.50	$4.47	$4.55	$3.81	$3.81

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

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



	2018	2019	2020	2021	2022	2023 Proposed
City Levy	$12,937,664	$13,364,447	$13,442,055	$13,818,564	$14,037,682	$14,130,393

the City of
MUSKEGO

Sewer Utility
Proposed
2023 Budget

Distributed
Tuesday, October 11, 2022

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
2023 BUDGET

	2021 Actual	Aug. 31, 2022 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	$ Change From 2022 Budget	% Change From 2022 Budget
Operating revenues								
Sewer service charges	$ 6,296,849	3,137,330	6,280,000	6,340,000	6,332,500	-	(7,500)	-0.12%
Miscellaneous revenues	14,948	4,836	9,298	10,500	13,013	-	2,513	23.94%
Total operating revenues	6,311,797	3,142,166	6,289,298	6,350,500	6,345,513	-	(4,987)	-0.08%
Operating expenses								
Operation and maintenance:								
Milwaukee Metropolitan Sewerage District:								
Capital charge	3,643,231	3,014,612	3,014,612	3,800,000	3,495,266	-	(304,734)	-8.02%
User charge	1,407,508	404,114	1,200,000	1,410,000	1,550,435	-	140,435	9.96%
Town of Norway							-	
Capital charge	-	-	-	-	-	-	-	0.00%
User charge	179,682	101,845	220,000	300,000	300,000	-	-	0.00%
Supervision and labor	454,299	284,990	447,841	525,394	532,933	-	7,539	1.43%
Supplies and expense	49,304	38,936	57,000	59,000	59,000	-	-	0.00%
Maintenance:							-	
Amortization	-	-	-	-	-	-	-	
Odor control	-	13,842	25,000	40,000	40,000	-	-	0.00%
Building and structures	14,316	14,790	20,000	17,000	30,000	-	13,000	76.47%
General plant safety equipment	6,044	653	7,500	7,500	8,000	-	500	6.67%
Sewerage collection system	89,674	87,800	125,000	125,000	150,000	-	25,000	20.00%
I & I reduction	15,246	7,953	30,000	100,000	100,000	-	-	0.00%
Electricity	121,064	95,643	170,000	170,000	200,000	-	30,000	17.65%
Transportation expense	18,683	3,887	15,000	20,000	20,000	-	-	0.00%
	5,999,050	4,069,067	5,331,953	6,573,894	6,485,634	-	(88,260)	-1.34%
Customers' account expenses:								
Accounting and collection	67,301	43,894	68,976	71,881	133,338	-	61,457	85.50%
Meter expense	40,139	-	40,000	40,000	40,000	-	-	0.00%
	107,440	43,894	108,976	111,881	173,338	-	61,457	54.93%
General expenses:								
Office Salaries	72,557	46,474	74,176	77,481	138,538	-	61,057	78.80%
Employee pensions and benefits	$166,035	$150,105	221,674	292,091	$310,770	-	18,679	6.40%
Unemployment compensation	-	-	-	2,000	-	-	(2,000)	-100.00%
Office supplies and expenses	90,501	47,903	82,860	79,525	86,630	-	7,105	8.93%
Outside services	114,121	19,777	125,717	145,035	181,461	-	36,426	25.12%
	443,214	264,258	504,427	596,132	717,399	-	121,267	20.34%
Total operation and maintenance	6,549,705	4,377,219	5,945,357	7,281,907	7,376,371	-	94,464	1.30%
Depreciation	632,588	-	650,000	$725,000	$675,000	-	(50,000)	-6.90%
Total operating expenses	7,182,293	4,377,219	6,595,357	8,006,907	8,051,371	-	44,464	0.56%
Net operating income (loss) (forward)	(870,496)	(1,235,054)	(306,059)	(1,656,407)	(1,705,857)	-	(49,450)	2.99%

CITY OF MUSKEGO SEWER UTILITY
STATEMENT OF INCOME AND EXPENSE (Concluded)
2023 BUDGET

	2021 Actual	Aug. 31, 2022 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	$ Change From 2022 Budget	% Change From 2022 Budget
Net operating income (loss) (forwarded)	$ (870,496)	(1,235,054)	(306,059)	(1,656,407)	(1,705,857)	-	(49,450)	2.99%
Add non-operating income								
Interest from investments	10,474	2,774	15,000	30,000	30,000	-	-	0.00%
MMSD I&I Subsidy	109,117	-	100,000	800,000	900,000	-	100,000	12.50%
Interest income on RCA's and special assessments	71,956	17,064	42,500	40,200	45,000	-	4,800	11.94%
Sewer Connection Fees	11,500	15,000	25,000	25,000	20,000	-	(5,000)	-20.00%
Total non-operating income	203,047	34,838	182,500	895,200	995,000	-	99,800	11.15%
Income before non-operating expenses	(667,449)	(1,200,216)	(123,559)	(761,207)	(710,857)	-	50,350	-6.61%
Deduct non-operating expenses								
I&I MMSD Program	-	52,110	100,000	800,000	900,000	-	100,000	12.50%
Total non-operating expenses	-	52,110	100,000	800,000	900,000	-	100,000	#DIV/0!
Net income (loss) before capital contributions	$ (667,449)	(1,252,325)	(223,559)	(1,561,207)	(1,610,857)	-	(49,650)	3.18%

CITY OF MUSKEGO SEWER UTILITY

SCHEDULE OF CAPITAL OUTLAY

	Description	Funding		2022 Estimated Total Cost	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget
1.	**2022 Capital Projects**						
	Lift Station Upgrades	(C)		60,000	60,000		
	Scada Security	(C)		12,500	12,500		
	Truck (Water & Sewer)	(C)		-	23,000		
	Generator	(C)		-	75,000		
	Pump Station	(C)		7,656			
	Upsizing	(C)		541,724	-		
			$	621,880	170,500	-	-
2.	**2023 Capital Projects**						
	Lift Station Upgrades	(C)		-	-	40,000	-
	Scada Security	(C)		-	-	17,820	-
	Camera Truck w/ Software	(C)		-	-	535,000	-
	Generator	(C)		-	-	100,000	-
				-	-	-	-
			$	-	-	692,820	-
		Grand Total	$	621,880	170,500	692,820	-

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
2023 BUDGET

	Operation and Maintenance Fund	Equipment Replacement Fund	Non-TIF Reserve Capacity Assessment Fund	Construction Fund	Total
Funds provided					
From operations:					
Net income (loss) for the year	$ (1,610,857)	-	-	-	(1,610,857)
Add charges to income not requiring funds:					
Depreciation	675,000	-	-	-	675,000
Amortization:					
Debt discount		-	-		-
City building/equipment contributions	98,620	-	-	-	98,620
MMSD Funding	900,000			-	900,000
Less:					
Other - Implicit Cash Subsidy to Water Utility	-	-	-	-	-
Funds provided from operations	62,763	-	-	-	62,763
Increases in:					
Collection of special assessments	-	-	500,000	-	500,000
Other contributed capital collection- RCA Landfill	-	-	-	-	-
Total funds provided	62,763	-	500,000	-	562,763
Funds applied					
Principal payments on debt	-	-	-	-	-
Capital outlay (Schedule 6 for Construction Fund)	-	-	-	692,820	692,820
Total funds applied	-	-	-	692,820	692,820
Interfund transfers - net					
Interest earnings	(5,000)	5,000	-	-	-
Equipment replacement	(26,350)	26,350	-	-	-
Sewer Connection fees	(20,000)	-	20,000	-	-
Transfer to Construction projects	(692,820)	-	-	692,820	-
Transfer for debt retirement reserve	-	-	-	-	-
RCA funds used to finance MMSD capital charge	-	-	-	-	-
Total transfers	(744,170)	31,350	20,000	692,820	-
Increase (decrease) in working capital	(681,407)	31,350	520,000	-	(130,057)
Working capital, beginning of year	4,760,209	959,192	10,747,250	-	16,466,651
Working capital, end of year	$ 4,078,801	990,542	11,267,250	-	16,336,593
	-14.31%	3.27%	4.84%	0.00%	-0.79%

CITY OF MUSKEGO SEWER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2023 BUDGET

FUND	DESCRIPTION
Operations and Maintenance	Required to fund, at a minimum, 3 months of operations and maintenance costs.
Equipment Replacement Fund	Used for significant mechanical equipment replacements as required by the DNR.
Non-TIF - RCA	Includes reserves established to account for capacity assessment levies restricted to finance related capital and/or debt service costs.
Construction	Accounts for borrowed funds or interfund transfers from working capital to cover the cost of capital projects.
MMSD Capital Charge Funding	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)

the City of
MUSKEGO

Water Utility
Proposed
2023 Budget

Distributed
Tuesday, October 11, 2022

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Waukesha County, Wisconsin
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CITY OF MUSKEGO WATER PUBLIC UTILITY
STATEMENT OF INCOME AND EXPENSE
2023 BUDGET

	2021 Actual	Aug 31, 2022 Actual	2022 Projected	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget	$ Change From 2022 Budget	% Change From 2022 Budget
Operating revenue								
Sales of water:								
Sales to general customers	$1,595,018	708,656	1,419,795	$1,334,250	$1,410,911	$0	76,661	5.75%
Private fire protection	53,395	26,860	52,000	51,500	52,500	$0	1,000	1.94%
Public fire protection	535,618	94,745	535,000	525,000	535,000	$0	10,000	1.90%
Other operating revenue	50,130	$24,237	51,000	$46,500	49,000	$0	2,500	5.38%
Rental of Water property - tower lease	119,739	43,461	125,000	125,000	130,000	$0	5,000	4.00%
Total operating revenue	2,353,900	897,960	2,182,795	2,082,250	2,177,411	-	95,161	4.57%
Operating expenses								
Operation and maintenance:								
Source of supply expense	6,074	9,349	10,441	9,843	13,446	-	3,603	36.60%
Pumping expense	170,826	118,503	182,397	189,783	213,738	-	23,955	12.62%
Water treatment expense	58,045	75,564	87,810	55,620	79,366	-	23,746	42.69%
Transmission and distribution expense	203,018	165,268	245,737	265,749	281,458	-	15,709	5.91%
Customer accounts expense	27,670	18,075	29,574	34,895	47,446	-	12,551	35.97%
Administrative expense	426,247	267,096	433,011	442,894	642,658	-	199,764	45.10%
Total operation and maintenance expenses	891,879	653,854	988,970	998,784	1,278,112	-	279,328	27.97%
Depreciation	868,915	-	870,000	880,000	875,000	$0	(5,000)	-0.57%
Taxes	470,880	17,366	504,590	530,106	490,660	$0	(39,446)	-7.44%
Total operating expenses	2,231,674	671,220	2,363,559	2,408,890	2,643,772	-	234,882	9.75%
Net operating income (loss)	122,226	226,739	(180,764)	(326,640)	(466,361)	-	(139,721)	-42.78%
Add non-operating income - interest	28,322	31,586	34,518	26,634	36,634	$0	10,000	37.55%
Income before non-operating expenses	150,549	258,325	(146,246)	(300,006)	(429,727)	-	(129,721)	-43.24%
Deduct non-operating expenses								
Amortization & issuance costs on advances from muni	$0	$10,884	$0	$0	$0	-	-	0.00%
Interest on advances from municipality	79,227	63,927	70,000	70,905	50,000	$0	(20,905)	-29.48%
Total non-operating expenses	79,227	74,811	70,000	70,905	50,000	-	(20,905)	-29.48%
Net income (loss) before capital contributions	$ 71,321	183,515	(216,246)	(370,911)	(479,727)	-	(108,816)	-29.34%

CITY OF MUSKEGO WATER PUBLIC UTILITY
SCHEDULE OF CAPITAL OUTLAY COSTS
PROJECTED 2022 AND 2023 BUDGET

	Funding	Estimated 2022 Total Cost	2022 Adopted Budget	2023 Proposed Budget	2023 Adopted Budget
1. **2022 Capital Additions:**					
Meters	(B)	150,000	200,000		
Truck (Water & Sewer)	(B)		23,000		
Well #12 Abandonment	(B)	46,875	50,000		
Well Rehap	(B)	150,000	150,000		
Scada	(B)	12,250	12,500		
Upsizing	(B)	193,523	-		
Apollo Bldg	(B)	8,000	-		
		$ 560,648	435,500	-	-
2. **2023 Capital Additions:**					
Meters	(B)			200,000	-
Truck (Water & Sewer)	(B)			-	-
Filling Station	(B)			100,000	-
Well Rehap	(B)			150,000	-
Scada	(B)			17,820	-
		-	-	467,820	-
	Grand Total	$ 560,648	435,500	467,820	-

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
2023 BUDGET

	Operation and Maintenance Fund	Construction Fund	Depreciation Fund	Debt Service Fund	Total
Funds provided					
From operations:					
Net income (loss) for year	$ (479,727)	-	-	-	(479,727)
Add charges to income not requiring funds:					
Depreciation	855,000	-	20,000	-	875,000
Amortization	-	-	-	50,000	50,000
Amortization on water tower	-	-	-	-	-
Transfer working capital to other funds	(274,297)	274,297	-	-	-
Implicit cash subsidy from Sewer Utility	-	-			
Proceeds from borrowing	-	-	-	-	-
Increases in collection of special assessments	-	-	-	50,000	50,000
Total funds provided (applied)	100,976	274,297	20,000	100,000	495,273
Funds applied					
Principal payments on debt	-	-	-	327,612	327,612
Capital outlay		274,297	193,523		467,820
Paid to utility for implicit cash subsidy	-	-	-	-	-
Total funds applied	-	274,297	193,523	327,612	795,432
Interfund transfers - interest earnings	(35,000)	-	10,000	25,000	-
Increase (decrease) in working capital	65,976	-	(163,523)	(202,612)	(300,159)
Working capital, beginning of year	1,003,146	-	320,242	1,440,955	2,764,342
Working capital, end of year	$ 1,069,122	-	156,719	1,238,343	2,464,184
	6.58%	#DIV/0!	-51.06%	-14.06%	-10.86%

CITY OF MUSKEGO WATER UTILITY
WORKING CAPITAL FUND DESCRIPTIONS
2023 BUDGET

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