

**MAYOR'S  
PROPOSED  
2017 BUDGET**

**Presented  
Thursday, September 22<sup>nd</sup>, 2016**

**W182 S8200 Racine Avenue, Muskego, WI 53150-0749  
Waukesha County, Wisconsin  
(262) 679-4100**

**TABLE OF CONTENTS**  
**PROPOSED 2017 BUDGET DOCUMENT**

- Section 1 Mayor’s 2017 Proposed Budget Summary Comments  
(Including Resulting Estimated City Tax Rate and Information Concerning  
Significant Changes from 2016 Budget)
- Section 2 Draft Notice of Public Hearing for the City of Muskego’s Proposed 2017  
Budget (proposed for Monday, October 24, 2016)
- Section 3 Proposed 2017 General Fund Revenue Budget (General Operations)
- a. General Fund Revenues – Total Change by Category from  
Adopted 2016 Budget to 2017 Proposed Budget
  - b. General Fund Revenues – Change in Dollars by Category  
From Adopted 2016 Budget to Proposed 2017 Budget
- Section 4 Proposed 2017 General Fund Expenditure Budget
- a. General Fund Expenditures – Total Change by Category from Adopted  
2016 Budget to 2017 Proposed Budget
  - b. General Fund Expenditures – Change in Dollars by Category from  
Adopted 2016 Budget to 2017 Proposed Budget
- Section 5 Staffing Information
- a. Full Time Equivalent Position Summary by Department of the City of  
Muskego – Approved 2016 Budget Compared to Proposed  
2017 Budget
  - b. Graphic Presentation of General Fund Personnel Related Costs  
Compared to the Adopted 2016 Budget
- Section 6 City Debt Service Budget & Graphic Presentations
- a. Listing of General Long Term Obligations
  - b. Debt Schedule for existing general obligation debt
  - c. Debt Service Payments 2017 – 2026 Total Principal &  
Interest by Year
- Section 7 Proposed 2017 Special Revenue Fund Budgets
- Section 8 Proposed 2017 Capital Borrowing & Expenditure Budgets
- Section 9 Supplemental Information
- a. Definitions
  - b. Tax Calculation
  - c. Graphic Presentation of City Tax Levies and Rates

# SECTION 1

MAYOR'S SUMMARY  
COMMENTS

# MAYOR'S 2017 PROPOSED BUDGET

## SUMMARY COMMENTS

The Proposed 2017 Budget constitutes the third consecutive year of Council defined budget goals with desired outcomes. This process is a team approach and has proven to be fundamental for long-term success.

Based on the agreed upon comprehensive goals of the Committee of the Whole, the balanced budget as prepared by the department heads and I reflects a slight reduction in the mill rate (tax rate) while keeping well within the mandated net new growth levy increase. Additional goals of the Council that serve as measures to aid in efficiencies as well as balance the budget include the utilization of an in-house city attorney to better serve the city's growing legal needs in a more resourceful and cost effective manner and the implementation of shared 911 equipment upgrade and service.

Following are the 2017 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
- Support Economic Drivers, Including TID Creations and Incentives
- Strengthen Efficiencies through Implementation of Shared Services
- 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 & Staff

## Significant Changes from the 2016 to the 2017:

### Revenues

The proposed 2017 general fund revenue budget reflects a tax levy increase of \$100,000 or 0.98% compared to the 2016 level of \$120,000 and is within the State levy limit. The additional funds will be utilized to offset expenditure increases for the upcoming assessment revaluation, workers compensation and liability insurance premiums, network & computer charges, hydrant rental and recurring capital outlay equipment purchases in the information technology, police and public works departments. Other significant changes in the revenue budget include a \$92,000 increase in court fines and forfeitures resulting from overweight truck hauling and additional investment earnings of \$39,000.

Also to be noted is Transportation Aids and State Shared Revenue quotes have not yet been provided and are subject to change for this year as well as future years.

## **Expenditures**

The proposed 2017 general fund expenditure budget is in balance with the proposed revenue budget, resulting in a 1.20% increase over 2016.

For purposes of improved efficiency, recruitment options and public safety enhancements, the civilian personnel department includes a proposed reclassification of police clerks to police telecommunicator (dispatch) positions which amounts to a personnel cost increase of \$18,925. Over time, this request should eliminate 'out-of-class' pay and reduce overtime costs. Other proposed personnel changes include continuation of the Conservation Coordinator position transition from the special revenue conservation fund to general operations; the addition of a legal intern position in support of the in-house city attorney for assistance with court cases, resulting in an increase of \$13,400 to the court department budget while maintaining an overall savings; and restructuring of the Information Technology Department positions while keeping the net personnel and consulting costs status quo.

Recognizing and respecting the expertise of incumbent employees is a budget goal and this budget reflects the Committee of the Whole recommendation for a 1.0% increase to the non-represented pay scales along with a maximum 1.50% merit award. In addition, estimated rate increases for the represented police personnel are included since union negotiations have only recently commenced.

Personnel costs are also comprised of employee benefits which fluctuate considerably from year to year. Health care premiums are to remain flat through June 30<sup>th</sup>, 2017. However, a slight increase of 2.5% is reflected for the remainder of the year. Furthermore, pension rates have increased in all categories, resulting in a \$50,000 impact to the General Fund operating budget.

## **Taxes**

The State requirement to hold the City of Muskego tax levy increase to net new growth is 1.49% for the 2017 budget. Only a portion, 0.812%, of new growth is being utilized per the budget goals which results in a city tax rate reduction of approximately \$0.02 cents as compared to the prior year. This budget not only stays within the state imposed levy limit but also enhances services for a growing community that are important to the citizens and achieves the Council goals which include planning for future facility needs. Additionally, there is no utilization of prior years' surplus funds.

## **Budget Process:**

The Committee of the Whole will receive the 2017 Proposed Budget based on Council approved goals for initial review on Thursday, September 22<sup>nd</sup>. Committee of the Whole meetings will follow to further discuss, review and finalize the budget. 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.

Mayor Kathy Chiaverotti

# SECTION 2

DRAFT

PUBLIC HEARING NOTICE

**CITY OF MUSKEGO -- OFFICIAL NOTICE**

On October 24, 2016, the Common Council of the City of Muskego will meet in the Muskego Room of City Hall at 6:00 PM for the purpose of hearing any citizen on the proposed City Budget for 2017. 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**

<b>GENERAL AND DEBT</b>	BUDGET	ESTIMATED	BUDGET	% CHANGE
<b><u>SERVICE FUNDS</u></b>	<u>2016</u>	<u>12/31/16</u>	<u>2017</u>	<u>(DECREASE)</u>
TAXES	12,390,743	12,406,288	12,498,243 *	
INTERGOVERNMENTAL	1,825,559	1,855,294	1,815,733	
LICENSES AND PERMITS	747,712	769,738	769,470	
FINES, FORFEITURES AND PENALTIES	207,000	285,000	299,000	
PUBLIC CHARGES FOR SERVICES	670,831	671,030	704,755	
INTERGOVERNMENTAL CHARGES FOR SERV	146,200	147,368	149,000	
MISCELLANEOUS	240,485	271,310	282,720	
INTERDEPARTMENTAL CHARGES FOR SERV	217,150	74,838	105,004	
<b>TOTAL REVENUES</b>	<b>\$ 16,445,680</b>	<b>\$ 16,480,866</b>	<b>\$ 16,623,925</b>	<b>1.08%</b>
GENERAL GOVERNMENT	\$ 2,376,770	\$ 2,175,139	\$ 2,421,572	
PUBLIC SAFETY	6,364,807	6,220,510	6,566,527	
HEALTH AND SANITATION	3,650	3,631	3,650	
PUBLIC WORKS	2,578,116	2,622,174	2,600,211	
EDUCATION & RECREATION	1,886,797	1,791,792	1,859,844	
CONSERVATION AND DEVELOPMENT	381,244	379,194	422,946	
CAPITAL OUTLAY	980,700	978,636	1,042,000	
UNCLASSIFIED	74,025	-	80,000	
DEBT SERVICE	3,091,052	3,085,326	3,292,628	
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,737,161</b>	<b>\$ 17,256,402</b>	<b>\$ 18,289,378</b>	<b>3.11%</b>
TRANSFERS FROM OTHER FUNDS/ADVANCES	1,505,091	1,615,385	1,705,453	
TRANSFERS TO OTHER FUNDS	(213,610)	(213,610)	(40,000)	
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,291,481</b>	<b>1,401,775</b>	<b>1,665,453</b>	

\* Taxes Revenue includes \$12,411,244 property tax levy which is 0.812% higher than 2016.

<b>FUND BALANCES</b>	ACTUAL	ESTIMATED	ESTIMATED
	<u>12/31/15</u>	<u>12/31/16</u>	<u>12/31/17</u>
GENERAL FUND	\$ 4,488,995	\$ 4,985,625	\$ 4,985,625
DEBT SERVICE TAX LEVY FUND	2,834,602	2,964,211	2,964,211
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,323,597</b>	<b>\$ 7,949,836</b>	<b>\$ 7,949,836</b>

**SECTION 3**  
**PROPOSED**  
**2017**  
**REVENUE BUDGET**

**CITY OF MUSKEGO  
OPERATING REVENUES  
PROPOSED 2017 BUDGET**

October 24, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>TAXES:</b>														
100.09.80.00.4001	GENERAL PROPERTY TAXES	\$9,796,572	\$9,867,107	\$9,956,898	\$10,051,898	\$10,171,898	\$10,171,898	\$10,171,897	\$10,171,897	\$10,271,898	\$10,271,898	\$100,000	0.98%	\$0
100.09.80.00.4002	OVERRUN	\$13	\$14	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.09.80.00.4005	PAYMENT IN LIEU OF TAXES	\$33,516	\$33,440	\$37,316	\$37,240	\$35,000	\$35,000	\$37,164	\$37,164	\$37,000	\$37,000	\$2,000	5.71%	\$0
100.09.80.00.4006	PYMT IN LIEU OF TAXES-CONSERV	\$12,525	\$12,588	\$13,108	\$12,834	\$12,500	\$12,500	\$12,882	\$12,882	\$12,750	\$12,750	\$250	2.00%	\$0
100.09.80.00.4007	INTEREST-DELQ PERS PROPERTY	\$2,328	\$5,615	\$3,031	\$2,360	\$2,300	\$2,000	\$1,919	\$2,500	\$2,250	\$2,250	\$250	12.50%	\$0
100.09.80.00.4008	TAXES/INTEREST & PENALTY	<u>\$44,206</u>	<u>\$25,507</u>	<u>\$34,780</u>	<u>\$27,217</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$42,127</u>	<u>\$42,500</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$5,000</u>	<u>16.67%</u>	<u>\$0</u>
<b>TAXES Total</b>		<b><u>\$9,889,159</u></b>	<b><u>\$9,944,271</u></b>	<b><u>\$10,045,133</u></b>	<b><u>\$10,131,551</u></b>	<b><u>\$10,251,398</u></b>	<b><u>\$10,251,398</u></b>	<b><u>\$10,265,989</u></b>	<b><u>\$10,266,943</u></b>	<b><u>\$10,358,898</u></b>	<b><u>\$10,358,898</u></b>	<b><u>\$107,500</u></b>	<b><u>1.05%</u></b>	<b><u>\$0</u></b>
<b>INTERGOVERNMENTAL:</b>														
100.02.20.01.4127	PUBLIC SAFETY	\$22,858	\$2,671	\$12,902	\$12,895	\$12,750	\$12,750	\$2,701	\$5,000	\$10,000	\$10,000	(\$2,750)	0.00%	\$0
100.02.20.01.4128	WATER PATROL	\$4,176	\$5,055	\$4,132	\$3,388	\$4,200	\$4,200	\$0	\$3,250	\$3,100	\$3,100	(\$1,100)	100.00%	\$0
100.02.20.01.4702	MISCELLANEOUS REIMBURSEMENT	\$0	\$0	\$0	\$1,334	\$1,000	\$1,000	\$24,424	\$24,750	\$23,000	\$23,000	\$22,000	100.00%	\$0
100.02.21.00.4124	FIRE INSURANCE TAX	\$83,304	\$82,992	\$93,945	\$92,203	\$90,000	\$90,000	\$99,890	\$99,890	\$92,250	\$92,250	\$2,250	2.50%	\$0
100.04.51.01.4132	TRANSPORTATION-HWAY ALLOTMENT	\$845,808	\$985,799	\$1,018,348	\$1,022,302	\$1,145,260	\$1,145,260	\$858,525	\$1,144,700	\$1,118,389	\$1,118,389	(\$26,871)	-2.35%	\$0
100.04.51.01.4133	STATE DNR FUNDING	\$0	\$0	\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.05.71.00.4140	LIBRARY GRANTS REVENUE	\$0	\$0	\$0	\$0	\$1,813	\$1,813	\$2,000	\$6,171	\$1,592	\$1,592	(\$221)	0.00%	\$0
100.05.71.00.4150	LIBRARY - SYSTEM, ETC	\$0	\$114,425	\$106,457	\$108,994	\$113,836	\$113,836	\$57,055	\$113,836	\$112,845	\$112,845	(\$991)	0.00%	\$0
100.09.80.00.4121	STATE SHARED REVENUES	\$428,128	\$427,535	\$427,489	\$428,245	\$435,950	\$435,950	\$65,392	\$435,950	\$433,557	\$433,557	(\$2,393)	-0.55%	\$0
100.09.80.00.4122	ST AID EXMPT COMPUTER REPLACE	\$9,965	\$13,881	\$11,600	\$14,193	\$12,000	\$12,000	\$12,997	\$12,997	\$12,500	\$12,500	\$500	4.17%	\$0
100.09.80.00.4123	PER CAPITA TAXES-PUBLIC SAFETY	<u>\$10,000</u>	<u>\$11,500</u>	<u>\$10,300</u>	<u>\$9,157</u>	<u>\$8,750</u>	<u>\$8,750</u>	<u>\$0</u>	<u>\$8,750</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>(\$250)</u>	<u>-2.86%</u>	<u>\$0</u>
<b>INTERGOVERNMENTAL REVENUE Total</b>		<b><u>\$1,404,238</u></b>	<b><u>\$1,643,859</u></b>	<b><u>\$1,685,174</u></b>	<b><u>\$1,693,961</u></b>	<b><u>\$1,825,559</u></b>	<b><u>\$1,825,559</u></b>	<b><u>\$1,122,984</u></b>	<b><u>\$1,855,294</u></b>	<b><u>\$1,815,733</u></b>	<b><u>\$1,815,733</u></b>	<b><u>(\$9,826)</u></b>	<b><u>-0.54%</u></b>	<b><u>\$0</u></b>
<b>LICENSES AND PERMITS:</b>														
100.01.02.00.4241	LIQUOR AND FERMENTED BEVERAGE	\$21,690	\$22,046	\$23,124	\$22,747	\$23,000	\$23,000	\$22,566	\$23,000	\$23,000	\$23,000	\$0	0.00%	\$0
100.01.02.00.4242	PUBLIC AND SPECIAL GATHERING	\$250	\$210	\$210	\$190	\$200	\$200	\$270	\$270	\$200	\$200	\$0	0.00%	\$0
100.01.02.00.4243	PUBLICATIONS	\$450	\$480	\$480	\$470	\$450	\$450	\$460	\$460	\$450	\$450	\$0	0.00%	\$0
100.01.02.00.4244	TAVERN OPERATORS	\$12,288	\$13,540	\$11,282	\$11,398	\$12,000	\$12,000	\$9,978	\$11,500	\$11,500	\$11,500	(\$500)	-4.17%	\$0
100.01.02.00.4245	CIGARETTES	\$1,900	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,500	\$1,600	\$1,600	\$1,600	\$0	0.00%	\$0
100.01.02.00.4247	AMUSEMENT DEVICES	\$2,220	\$2,200	\$2,360	\$2,030	\$2,200	\$2,200	\$1,930	\$2,000	\$1,950	\$1,950	(\$250)	-11.38%	\$0
100.01.02.00.4248	ARCHERY	\$30	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	(\$0)	-1.96%	\$0
100.01.02.00.4250	JUNK LICENSES	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	(\$0)	-0.53%	\$0
100.01.02.00.4251	DANCE HALL	\$500	\$525	\$505	\$525	\$500	\$500	\$515	\$515	\$500	\$500	(\$0)	-0.08%	\$0
100.01.02.00.4254	EVENTS-REGULATION & COMPLIANCE	\$3,365	\$2,496	\$3,866	\$2,997	\$3,000	\$3,000	\$2,294	\$2,500	\$2,750	\$2,750	(\$250)	-8.33%	\$0
100.01.02.00.4262	LANDFILL AND REFUSE HAULING	\$8,560	\$8,040	\$7,880	\$11,640	\$8,750	\$8,750	\$14,160	\$15,000	\$12,500	\$12,500	\$3,750	42.86%	\$0
100.01.02.00.4263	WATERWAY MARKERS	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.01.02.00.4265	FIRE WORKS	\$900	\$705	\$1,275	\$1,470	\$1,200	\$1,200	\$1,575	\$1,575	\$1,200	\$1,200	\$0	0.00%	\$0
100.01.02.00.4266	ALARM SYSTEMS PERMITS	\$1,050	\$1,100	\$1,100	\$2,200	\$1,250	\$1,250	\$1,350	\$1,800	\$1,500	\$1,500	\$250	20.00%	\$0
100.01.02.00.4279	EXPLOSIVE STORAGE LICENSE	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	0.00%	\$0
100.01.02.00.4304	STATEMENT OF PROPERTY STATUS	\$4,000	\$3,580	\$3,560	\$3,910	\$4,000	\$4,000	\$6,975	\$3,650	\$3,500	\$3,500	(\$500)	-12.50%	\$0
100.01.02.00.4307	DOG LICENSE FEES	\$3,472	\$8,773	\$5,801	\$5,212	\$6,000	\$6,000	\$4,841	\$5,500	\$5,250	\$5,250	(\$750)	-12.50%	\$0
100.01.02.00.4308	DOG PENALTY FEE	\$585	\$325	\$0	\$75	\$250	\$250	\$25	\$25	\$50	\$50	(\$200)	-80.00%	\$0
100.01.06.00.4544	CABLE TV FRANCHISE FEES	\$197,617	\$195,753	\$180,301	\$171,927	\$175,000	\$175,000	\$85,746	\$170,000	\$170,000	\$170,000	(\$5,000)	-2.86%	\$0
100.02.20.01.4252	BICYCLE	\$6	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.20.01.4305	DOG APPREHENSION	\$1,163	\$942	\$840	\$900	\$765	\$765	\$660	\$850	\$800	\$800	\$35	4.58%	\$0
100.02.25.00.4249	ELECTRICAL LICENSE	\$8,340	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4250	BUILDING INSPECTION PERMITS	\$0	\$0	\$554,683	\$518,952	\$505,000	\$505,000	\$375,976	\$525,000	\$530,000	\$530,000	\$25,000	0.00%	\$0
100.02.25.00.4255	BUILDING	\$228,660	\$256,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4256	ELECTRICAL	\$62,160	\$61,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4257	PLUMBING	\$57,624	\$57,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4259	FIRE DEPT. PLAN REVIEW	\$6,500	\$6,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4267	POINT OF SALE BLDG PERMIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.02.25.00.4273	EROSION CONTROL FEE	\$9,938	\$12,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4277	DITCH/STREET INSP. FEE	\$350	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0

**CITY OF MUSKEGO  
OPERATING REVENUES  
PROPOSED 2017 BUDGET**

October 24, 2016

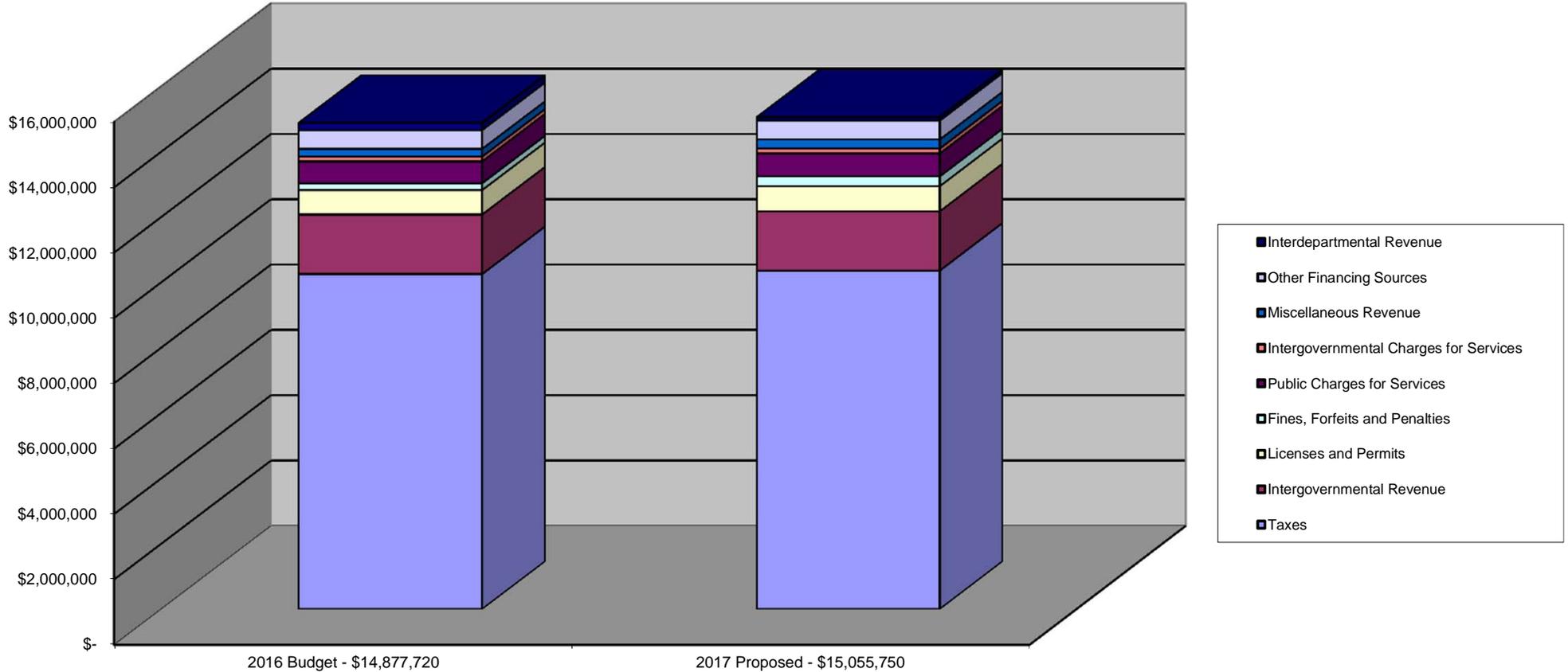
ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>LICENSES AND PERMITS (Continued):</b>														
100.02.25.00.4280	BUSINESS REGISTRATION-BLDG	\$2,682	\$3,770	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.4329	BUILDING INSPECTION TAXABLE	\$1,254	\$1,281	\$1,406	\$1,142	\$1,250	\$1,250	\$551	\$1,250	\$1,250	\$1,250	\$0	0.00%	\$0
100.02.25.00.4359	BUILDING SEALS	\$2,800	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.4271	BEER PERMIT FEES (PARKS)	\$130	\$70	\$170	\$190	\$200	\$200	\$290	\$350	\$375	\$375	\$175	87.50%	\$0
100.06.18.01.4260	EXTRACTIVE	\$1,043	\$830	\$810	\$2,649	\$900	\$900	\$2,698	\$2,698	\$900	\$900	\$0	0.00%	\$0
<b>LICENSES AND PERMITS Total</b>		<b>\$641,701</b>	<b>\$667,083</b>	<b>\$801,469</b>	<b>\$762,419</b>	<b>\$747,712</b>	<b>\$747,712</b>	<b>\$534,556</b>	<b>\$769,738</b>	<b>\$769,470</b>	<b>\$769,470</b>	<b>\$21,758</b>	<b>2.91%</b>	<b>\$0</b>
<b>FINES, FORFEITS AND PENALTIES:</b>														
100.01.08.00.4269	COURT FINES AND FORFEITURES	\$151,465	\$185,884	\$184,253	\$235,358	\$207,000	\$207,000	\$273,658	\$285,000	\$299,000	\$299,000	\$92,000	44.44%	\$0
100.01.08.00.4272	WARRANTS	\$22,245	\$18,576	\$26,585	\$0	\$0	\$0	\$938	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>FINES, FORFEITS AND PENALTIES Total</b>		<b>\$173,709</b>	<b>\$204,460</b>	<b>\$210,837</b>	<b>\$235,358</b>	<b>\$207,000</b>	<b>\$207,000</b>	<b>\$274,596</b>	<b>\$285,000</b>	<b>\$299,000</b>	<b>\$299,000</b>	<b>\$92,000</b>	<b>44.44%</b>	<b>\$0</b>
<b>PUBLIC CHARGES FOR SERVICES:</b>														
100.01.06.00.4310	COPY FEES	\$193	\$19	\$353	\$124	\$200	\$200	\$20	\$50	\$50	\$50	(\$150)	-75.00%	\$0
100.01.06.00.4311	VENDING MACHINE REVENUE	\$116	\$1,457	\$1,642	\$1,710	\$1,600	\$1,600	\$1,040	\$1,500	\$1,500	\$1,500	(\$100)	0.00%	\$0
100.01.06.00.4532	RENTAL OF CITY OWNED LAND	\$20	\$20	\$20	\$0	\$20	\$20	\$0	\$0	\$0	\$0	(\$20)	-100.00%	\$0
100.01.06.00.4536	NSF FEES	\$516	\$480	\$390	\$540	\$500	\$500	\$480	\$550	\$500	\$500	\$0	0.00%	\$0
100.01.06.00.4541	JURY DUTY/WITNESS FEES	\$32	\$21	\$0	\$21	\$25	\$25	\$0	\$0	\$0	\$0	(\$25)	-100.00%	\$0
100.01.06.00.4542	MISCELLANEOUS REIMBURSEMENT	\$60,619	\$20,806	\$38,192	\$53,568	\$28,500	\$28,500	\$29,291	\$45,000	\$40,000	\$40,000	\$11,500	40.35%	\$0
100.01.06.00.4548	REIMB LANDFL NEGOTIATING	\$59	\$75	\$60	\$0	\$65	\$65	\$0	\$0	\$0	\$0	(\$65)	-100.00%	\$0
100.02.20.01.4333	MISCELLANEOUS CHGS - POLICE	\$5,946	\$3,530	\$5,278	\$3,567	\$3,500	\$3,500	\$3,163	\$4,500	\$4,000	\$4,000	\$500	14.29%	\$0
100.02.20.01.4334	RANGE USE REIMBURSEMENT	\$1,800	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.20.01.4542	WITNESS FEES/COURT COSTS-MISC	\$446	\$4,087	\$194	\$176	\$250	\$250	\$0	\$0	\$0	\$0	(\$250)	-100.00%	\$0
100.04.19.00.4348	ENGINEERING REVIEW FEES	\$13,344	\$19,106	\$26,335	\$16,355	\$15,000	\$15,000	\$17,409	\$18,000	\$16,500	\$16,500	\$1,500	10.00%	\$0
100.04.19.00.4349	CONSTRUCTION REVIEW FEES	\$100	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.04.51.01.4278	STREET EXCAVATION FEE HWY	\$0	\$1,800	\$0	\$5,210	\$500	\$500	\$3,915	\$4,500	\$2,500	\$2,500	\$2,000	0.00%	\$0
100.04.51.01.4312	SALE OF CULVERT MATERIAL	\$26,361	\$28,004	\$48,000	\$44,766	\$28,000	\$28,000	\$21,525	\$28,000	\$28,500	\$28,500	\$500	1.79%	\$0
100.04.51.01.4332	MISC HWY DEPT REVENUE	\$2,942	\$5,287	\$5,217	\$7,755	\$3,000	\$3,000	\$7,732	\$8,000	\$5,000	\$5,000	\$2,000	66.67%	\$0
100.04.51.01.4533	OIL RECYCLING/SALE SCRAP MTL	\$1,836	\$0	\$4,184	\$1,796	\$2,000	\$2,000	\$0	\$1,800	\$1,500	\$1,500	(\$500)	-25.00%	\$0
100.04.51.10.4308	WEED CUTTING	\$521	\$446	\$952	\$770	\$500	\$500	\$903	\$950	\$650	\$650	\$150	30.00%	\$0
100.05.71.00.4274	LIBRARY LOST AND DAMAGED	\$1,657	\$1,201	\$1,386	\$1,495	\$1,200	\$1,200	\$1,096	\$1,500	\$1,300	\$1,300	\$100	0.00%	\$0
100.05.71.00.4313	LIBRARY FINES	\$20,065	\$18,071	\$18,986	\$16,945	\$19,000	\$19,000	\$12,508	\$17,400	\$17,000	\$17,000	(\$2,000)	-10.53%	\$0
100.05.71.00.4314	LIBRARY TAXABLE REVENUE	\$6,431	\$7,063	\$8,771	\$9,507	\$8,500	\$8,500	\$6,349	\$9,000	\$9,000	\$9,000	\$500	5.88%	\$0
100.05.71.00.4542	LIBRARY PHONE USE	\$7	\$3	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.00.4544	ROOM RENTAL	\$525	\$125	\$875	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.05.71.00.4552	LIBRARY FRIENDS REVENUE	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$2,936	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.05.72.02.4314	SEASON PASSES (Taxable)	\$0	\$0	\$0	\$16,959	\$17,000	\$17,000	\$15,907	\$16,500	\$18,000	\$18,000	\$1,000	5.88%	\$0
100.05.72.02.4315	IDLE ISLE LAUNCH (Taxable)	\$40,477	\$37,678	\$39,084	\$18,725	\$20,000	\$20,000	\$17,256	\$19,100	\$20,000	\$20,000	\$0	0.00%	\$0
100.05.72.02.4316	IDLE ISLE PARKING (Taxable)	\$6,894	\$6,302	\$9,363	\$9,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.4317	PARK RENTAL TAXABLE	\$4,535	\$4,550	\$2,681	\$8,613	\$4,750	\$4,750	\$7,662	\$8,000	\$5,575	\$5,575	\$825	17.37%	\$0
100.05.72.02.4537	PARKS DEPT MISC. REVENUE	\$2,904	\$3,733	\$322	\$0	\$350	\$350	\$0	\$0	\$0	\$0	(\$350)	-100.00%	\$0
100.05.72.03.4317	PARK HISTORICAL RENTAL TAXABLE	\$1,400	\$2,671	\$1,100	\$4,175	\$2,600	\$2,600	\$1,450	\$2,200	\$2,600	\$2,600	\$0	0.00%	\$0
100.05.72.10.4318	RECREATION FEES-REGISTRATION	\$0	\$0	\$100	\$11	\$0	\$0	\$1	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.4320	RECREATION FEES TAXABLE	\$62	\$0	\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.05.72.10.4321	MISC REVENUE RECREATION	\$2,129	\$6,932	\$4,671	\$5,368	\$5,000	\$5,000	\$2,453	\$3,750	\$4,000	\$4,000	(\$1,000)	-20.00%	\$0
100.05.72.10.4325	TICKET SALES REC-GREAT AMERICA	\$0	\$0	\$0	\$12,965	\$13,475	\$13,475	\$11,470	\$11,470	\$11,500	\$11,500	(\$1,975)	0.00%	\$0
100.05.72.10.4326	TICKET SALES REC-WPRA WEEK GA	\$0	\$0	\$0	\$2,192	\$2,375	\$2,375	\$2,009	\$2,009	\$2,250	\$2,250	(\$125)	0.00%	\$0
100.05.72.10.4327	TICKET SALES REC-NOAH'S ARK	\$0	\$0	\$0	\$1,558	\$1,400	\$1,400	\$4,041	\$4,230	\$3,750	\$3,750	\$2,350	0.00%	\$0
100.05.72.10.4328	TICKET SALES REC-ZOO	\$0	\$0	\$0	\$535	\$540	\$540	\$1,177	\$1,177	\$1,000	\$1,000	\$460	0.00%	\$0
100.05.72.10.4329	TICKET SALES REC-MT OLYMPUS	\$0	\$0	\$0	\$358	\$375	\$375	\$0	\$0	\$0	\$0	(\$375)	0.00%	\$0
100.05.72.11.4318	REC REG FEES-AQUATICS	\$3,261	\$2,812	\$2,362	\$2,409	\$1,900	\$1,900	\$1,702	\$1,702	\$1,950	\$1,950	\$50	2.63%	\$0
100.05.72.11.4322	REC RENTAL TAXABLE-AQUATICS	\$0	\$0	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.05.72.12.4318	REC REG FEES-ARTS & CRAFTS	\$4,281	\$6,422	\$7,281	\$6,017	\$7,560	\$7,560	\$4,743	\$7,500	\$7,554	\$7,554	(\$6)	-0.08%	\$0

**CITY OF MUSKEGO  
OPERATING REVENUES  
PROPOSED 2017 BUDGET**

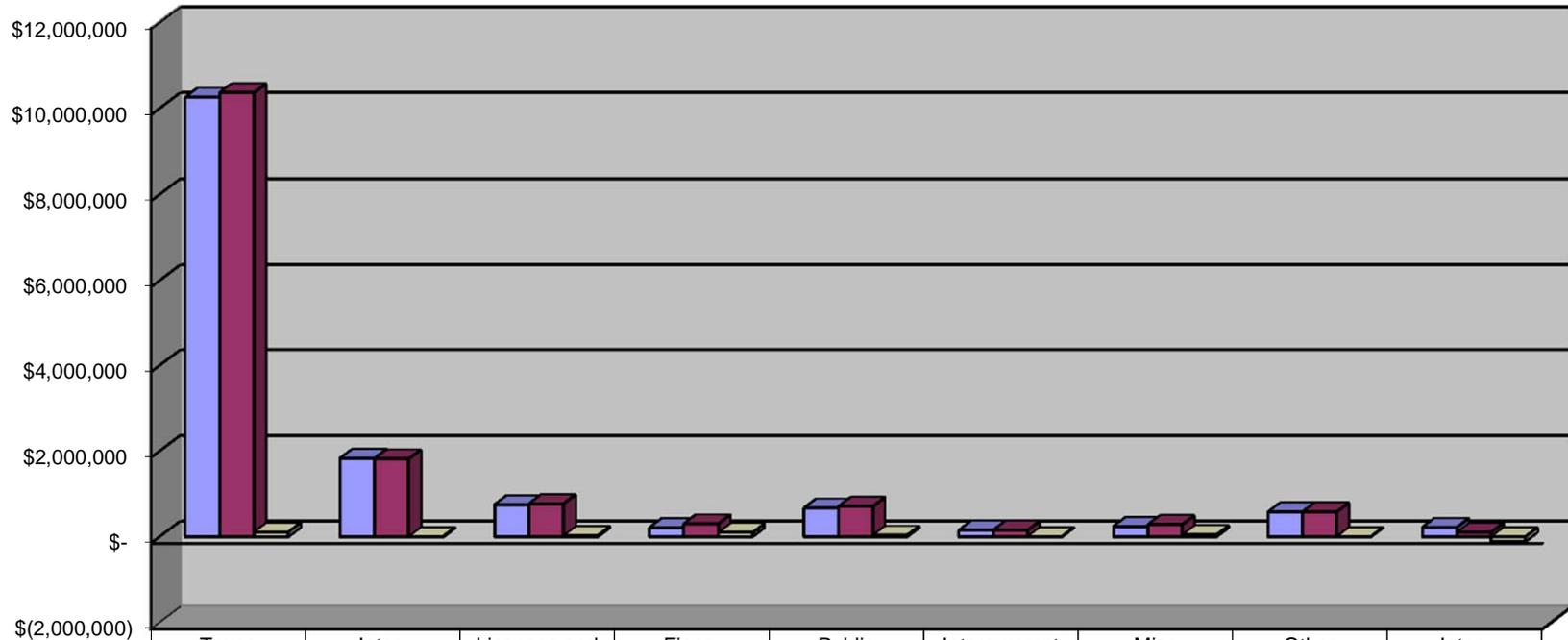
October 24, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>PUBLIC CHARGES FOR SERVICES (Continued):</b>														
100.05.72.13.4318	REC REG FEES-ATHLETICS	\$156,734	\$166,127	\$145,656	\$146,494	\$184,675	\$184,675	\$155,966	\$160,000	\$197,102	\$197,102	\$12,427	6.73%	\$0
100.05.72.13.4320	REC FEES TAXABLE-ATHLETICS	\$190	\$101	\$50	\$0	\$1,125	\$1,125	\$0	\$0	\$0	\$0	(\$1,125)	0.00%	\$0
100.05.72.13.4323	REC MATERIALS-ATHLETICS	\$6,266	\$4,057	\$3,482	\$3,477	\$2,716	\$2,716	\$2,570	\$2,750	\$1,995	\$1,995	(\$721)	-26.55%	\$0
100.05.72.14.4318	REC REG FEES-SAFETY	\$9,496	\$11,021	\$9,821	\$10,108	\$10,570	\$10,570	\$8,179	\$10,570	\$10,420	\$10,420	(\$150)	-1.42%	\$0
100.05.72.16.4318	REC REG FEES-CHILD CARE	\$142,939	\$133,605	\$126,085	\$162,741	\$166,733	\$166,733	\$170,711	\$170,711	\$183,968	\$183,968	\$17,235	10.34%	\$0
100.05.72.16.4320	RECREATION FEES TAXABLE	\$2,400	\$3,624	\$3,690	\$4,921	\$8,880	\$8,880	\$3,835	\$4,100	\$8,480	\$8,480	(\$400)	-4.50%	\$0
100.05.72.16.4324	REC BUS REVENUE-CHILD CARE	\$3,226	\$4,948	\$2,782	\$3,309	\$1,905	\$1,905	\$4,407	\$4,767	\$3,185	\$3,185	\$1,280	67.19%	\$0
100.05.72.17.4318	REC REG FEES-LEAGUES	\$0	\$3,672	(\$118)	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	0.00%	\$0
100.05.72.17.4320	REC FEES TAXABLE-LEAGUES	\$89,464	\$90,233	\$78,031	\$45,472	\$26,020	\$26,020	\$14,843	\$14,844	\$12,720	\$12,720	(\$13,300)	-51.11%	\$0
100.05.72.17.4322	RECREATION RENTAL TAXABLE	\$0	\$0	(\$11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.18.4318	REC REG FEES-VARIED INTEREST	\$12,906	\$24,092	\$19,789	\$18,636	\$28,702	\$28,702	\$14,753	\$20,000	\$27,386	\$27,386	(\$1,316)	-4.59%	\$0
100.05.72.18.4320	REC FEES TAXABLE-VARIED INT	\$1,225	\$830	\$378	\$790	\$1,320	\$1,320	\$613	\$820	\$1,320	\$1,320	\$0	0.00%	\$0
100.05.72.18.4324	REC BUS REVENUE-VARIED INT	\$0	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
100.05.72.19.4320	IDLE ISLE PARKING - TAXABLE	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$8,442	\$9,500	\$7,500	\$7,500	\$0	0.00%	\$0
100.06.18.01.4327	BOARD OF APPEALS-FEES	\$400	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.06.18.01.4328	ZONING FEES	\$14,101	\$14,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.06.18.01.4330	PLATTING FEES	\$1,798	\$666	\$20,500	\$19,413	\$15,000	\$15,000	\$21,021	\$23,000	\$15,000	\$15,000	\$0	0.00%	\$0
100.06.18.01.4335	REVIEW FEES PLAN COMMISSION	\$5,010	\$4,250	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.06.18.01.4341	MISC REVENUE/COPIES/REPORTS	\$1,533	\$1,406	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.06.18.01.4344	DEVELOPMENT CHARGES	\$6,563	\$12,755	\$17,143	\$14,283	\$12,000	\$12,000	\$15,878	\$16,500	\$14,500	\$14,500	\$2,500	20.83%	\$0
100.06.18.01.4346	LAND RECORD FEE	\$6,980	\$7,950	\$16,450	\$11,700	\$8,000	\$8,000	\$6,480	\$8,080	\$9,000	\$9,000	\$1,000	12.50%	\$0
100.06.18.01.4354	GIS LAND RECORD CAP CHARGE	\$2,600	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
<b>PUBLIC CHARGES FOR SERVICES Total</b>		<b>\$673,308</b>	<b>\$667,585</b>	<b>\$671,782</b>	<b>\$696,021</b>	<b>\$670,831</b>	<b>\$670,831</b>	<b>\$608,015</b>	<b>\$671,030</b>	<b>\$704,755</b>	<b>\$704,755</b>	<b>\$33,924</b>	<b>5.06%</b>	<b>\$0</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES:</b>														
100.01.06.00.4601	LITTLE MUSKEGO LAKE DISTRICT	\$1,998	\$1,087	\$1,097	\$796	\$1,200	\$1,200	\$0	\$1,000	\$1,000	\$1,000	(\$200)	-16.67%	\$0
100.02.20.01.4602	REIMBURSE POLICE LIASON OFFI	\$130,770	\$135,873	\$144,429	\$148,280	\$145,000	\$145,000	\$74,010	\$146,368	\$148,000	\$148,000	\$3,000	2.07%	\$0
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES Total</b>		<b>\$132,768</b>	<b>\$136,960</b>	<b>\$145,526</b>	<b>\$149,077</b>	<b>\$146,200</b>	<b>\$146,200</b>	<b>\$74,010</b>	<b>\$147,368</b>	<b>\$149,000</b>	<b>\$149,000</b>	<b>\$2,800</b>	<b>1.92%</b>	<b>\$0</b>
<b>MISCELLANEOUS:</b>														
100.01.06.00.4531	INTEREST ON INVESTMENTS	\$163,360	\$158,083	\$165,335	\$220,878	\$200,585	\$200,585	\$191,989	\$230,000	\$240,000	\$240,000	\$39,415	19.65%	\$0
100.01.06.00.4547	FUEL REFUND	\$6,188	\$6,223	\$6,220	\$7,780	\$6,200	\$6,200	\$0	\$6,500	\$6,250	\$6,250	\$50	0.81%	\$0
100.02.20.01.4525	RENTAL/CELLULAR TOWER	\$25,574	\$26,852	\$28,195	\$29,605	\$31,085	\$31,085	\$31,085	\$31,085	\$32,640	\$32,640	\$1,555	5.00%	\$0
<b>MISCELLANEOUS REVENUE Total</b>		<b>\$195,122</b>	<b>\$191,159</b>	<b>\$199,750</b>	<b>\$258,263</b>	<b>\$237,870</b>	<b>\$237,870</b>	<b>\$223,074</b>	<b>\$267,585</b>	<b>\$278,890</b>	<b>\$278,890</b>	<b>\$41,020</b>	<b>17.24%</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES:</b>														
100.02.20.01.4551	PROCEEDS FROM SALE F/A-PD	\$17,469	\$0	\$26,958	\$8,172	\$10,000	\$10,000	\$11,410	\$12,020	\$10,000	\$10,000	\$0	0.00%	\$0
100.04.51.01.4551	PROCEEDS FROM SALE F/A-DPW	\$14,244	\$35,659	\$16,435	\$20,681	\$14,000	\$14,000	\$0	\$0	\$10,000	\$10,000	(\$4,000)	-28.57%	\$0
100.09.80.00.4004	WATER UTILITY TAX EQUIVALENT	\$577,659	\$591,036	\$540,886	\$526,368	\$550,000	\$550,000	\$0	\$550,000	\$555,000	\$555,000	\$5,000	0.91%	\$0
100.20.80.00.8001	PRIOR YEARS SURPLUS FUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.20.80.00.8261	TRF FROM GIS	\$0	\$0	\$0	\$10,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.20.80.00.8263	TRF TO GF - REC TICKETS	\$0	\$0	\$0	\$6,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
<b>OTHER FINANCING SOURCES Total</b>		<b>\$609,373</b>	<b>\$626,695</b>	<b>\$584,280</b>	<b>\$572,823</b>	<b>\$574,000</b>	<b>\$574,000</b>	<b>\$11,410</b>	<b>\$562,020</b>	<b>\$575,000</b>	<b>\$575,000</b>	<b>\$1,000</b>	<b>0.17%</b>	<b>\$0</b>
<b>INTERDEPARTMENTAL:</b>														
100.01.06.00.4701	BIG MUSKEGO LAKE DISTRICT	\$350	\$3,850	\$350	\$350	\$350	\$350	\$0	\$350	\$350	\$350	\$0	0.00%	\$0
100.01.06.00.4702	REIMBURSEMENT-WATER	\$15,460	\$14,200	\$12,700	\$11,700	\$60,000	\$60,000	\$6,150	\$12,300	\$12,500	\$12,500	(\$47,500)	-79.17%	\$0
100.01.06.00.4703	REIMBURSE FRM SEWER/OPERATIO	\$61,884	\$65,546	\$60,830	\$61,505	\$110,550	\$110,550	\$31,094	\$62,188	\$63,450	\$63,450	(\$47,100)	-42.61%	\$0
100.01.06.00.4704	REIMBURSE FROM REF/RECY	\$0	\$0	\$0	\$0	\$46,250	\$46,250	\$0	\$0	\$28,704	\$28,704	(\$17,546)	-37.94%	\$0
<b>INTERDEPARTMENTAL REVENUE Total</b>		<b>\$77,694</b>	<b>\$83,596</b>	<b>\$73,880</b>	<b>\$73,555</b>	<b>\$217,150</b>	<b>\$217,150</b>	<b>\$37,244</b>	<b>\$74,838</b>	<b>\$105,004</b>	<b>\$105,004</b>	<b>(\$112,146)</b>	<b>-51.64%</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$13,797,071</b>	<b>\$14,165,667</b>	<b>\$14,417,832</b>	<b>\$14,573,028</b>	<b>\$14,877,720</b>	<b>\$14,877,720</b>	<b>\$13,151,877</b>	<b>\$14,899,816</b>	<b>\$15,055,750</b>	<b>\$15,055,750</b>	<b>\$178,030</b>	<b>1.20%</b>	<b>\$0</b>
<b>PROJECTED 2016 SURPLUS/(DEFICIT)</b>									<b>\$496,630</b>					

# CITY OF MUSKEGO General Fund Revenues



CITY OF MUSKEGO  
General Fund Revenues



	Taxes	Inter-government Revenue	Licenses and Permits	Fines, Forfeits and Penalties	Public Charges for Services	Intergvnmnt Charges for Services	Misc Revenue	Other Financing Sources	Inter-department Revenue
■ 2016 Budget - \$14,877,720	\$10,251,398	\$1,825,559	\$747,712	\$207,000	\$670,831	\$146,200	\$237,870	\$574,000	\$217,150
■ 2017 Proposed - \$15,055,750	\$10,358,898	\$1,815,733	\$769,470	\$299,000	\$704,755	\$149,000	\$278,890	\$575,000	\$105,004
□ Change	\$107,500	\$(9,826)	\$21,758	\$92,000	\$33,924	\$2,800	\$41,020	\$1,000	\$(112,146)

# SECTION 4

PROPOSED

2017

EXPENDITURE BUDGET

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>GENERAL GOVERNMENT - MAYOR:</u></b>														
100.01.01.00.5101	SALARIES AND WAGES	\$41,935	\$23,921	\$24,718	\$10,856	\$20,880	\$20,880	\$6,931	\$11,000	\$13,906	\$13,906	(\$6,974)	-33.40%	\$0
100.01.01.00.5102	SALARIES & WAGES - OVERTIME	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.01.00.5105	SALARIES AND WAGES-ELECTED	\$120,008	\$120,943	\$119,710	\$121,092	\$121,007	\$121,007	\$76,962	\$121,500	\$120,544	\$120,544	(\$464)	-0.38%	\$0
100.01.01.00.5150	AUTO ALLOWANCE	\$3,500	\$4,066	\$3,366	\$3,500	\$3,500	\$3,500	\$2,289	\$3,500	\$3,500	\$3,500	\$0	0.00%	\$0
100.01.01.00.5152	EXPENSE ALLOWANCE	\$10,991	\$11,336	\$10,536	\$11,323	\$11,200	\$11,200	\$7,323	\$11,200	\$11,200	\$11,200	\$0	0.00%	\$0
100.01.01.00.5201	FICA	\$13,129	\$11,878	\$11,782	\$10,956	\$11,979	\$11,979	\$6,911	\$11,905	\$11,410	\$11,410	(\$569)	-4.75%	\$0
100.01.01.00.5202	PENSION	\$7,143	\$6,289	\$6,379	\$5,419	\$4,404	\$4,404	\$3,259	\$5,145	\$5,466	\$5,466	\$1,062	24.11%	\$0
100.01.01.00.5203	HEALTH INSURANCE	\$25,517	\$25,797	\$25,402	\$23,644	\$22,055	\$22,055	\$16,528	\$24,800	\$27,901	\$27,901	\$5,846	26.51%	\$0
100.01.01.00.5204	LIFE INSURANCE	\$685	\$589	\$496	\$438	\$473	\$473	\$340	\$515	\$532	\$532	\$59	12.52%	\$0
100.01.01.00.5205	FSA FEE EXPENSE	\$36	\$33	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.01.00.5229	HEALTH INS. ALLOWANCE	\$1,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.01.00.5302	MILEAGE	\$13	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.01.00.5303	CONFERENCES AND SPECIAL EVEN	\$813	\$455	\$165	\$75	\$1,000	\$1,000	\$0	\$500	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.01.00.5305	DUES AND MEMBERSHIPS	\$7,661	\$7,908	\$7,950	\$8,047	\$8,000	\$8,000	\$7,767	\$8,000	\$8,000	\$8,000	\$0	0.00%	\$0
100.01.01.00.5601	TELEPHONE/CITY HALL	\$1,013	\$966	\$480	\$480	\$480	\$480	\$320	\$480	\$480	\$480	\$0	0.00%	\$0
100.01.01.00.5701	OFFICE SUPPLIES AND EXPENSES	\$929	\$191	\$550	\$270	\$600	\$600	\$0	\$300	\$500	\$500	(\$100)	-16.67%	\$0
<b>MAYOR Total</b>		<b>\$234,849</b>	<b>\$214,370</b>	<b>\$211,547</b>	<b>\$196,105</b>	<b>\$205,578</b>	<b>\$205,578</b>	<b>\$128,630</b>	<b>\$198,845</b>	<b>\$204,438</b>	<b>\$204,438</b>	<b>(\$1,140)</b>	<b>-0.55%</b>	<b>\$0</b>
<b><u>GENERAL GOVERNMENT - FINANCE &amp; ADMINISTRATION:</u></b>														
100.01.03.00.5101	SALARIES AND WAGES	\$337,204	\$340,136	\$337,078	\$326,495	\$341,729	\$341,729	\$203,988	\$328,000	\$329,600	\$329,600	(\$12,129)	-3.55%	\$0
100.01.03.00.5102	SALARIES & WAGES - OVERTIME	\$5,192	\$6,012	\$5,004	\$2,470	\$5,524	\$5,524	\$4,023	\$6,000	\$3,000	\$3,000	(\$2,524)	-45.69%	\$0
100.01.03.00.5105	WAGES - POLL WORKERS	\$17,635	\$10,601	\$34,919	\$12,285	\$49,910	\$49,910	\$31,629	\$45,500	\$30,965	\$30,965	(\$18,946)	-37.96%	\$0
100.01.03.00.5201	FICA	\$25,900	\$26,292	\$25,947	\$25,105	\$27,487	\$27,487	\$15,533	\$26,500	\$26,077	\$26,077	(\$1,410)	-5.13%	\$0
100.01.03.00.5202	PENSION	\$37,489	\$22,630	\$22,894	\$22,345	\$22,919	\$22,919	\$13,726	\$21,600	\$22,617	\$22,617	(\$302)	-1.32%	\$0
100.01.03.00.5203	HEALTH INSURANCE	\$81,951	\$97,531	\$89,692	\$87,957	\$86,916	\$86,916	\$62,953	\$95,000	\$100,007	\$100,007	\$13,091	15.06%	\$0
100.01.03.00.5204	LIFE INSURANCE	\$1,626	\$1,167	\$1,261	\$1,068	\$1,093	\$1,093	\$797	\$1,235	\$1,307	\$1,307	\$213	19.52%	\$0
100.01.03.00.5205	FSA FEE EXPENSE	\$132	\$112	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.03.00.5229	HEALTH INS. ALLOWANCE	\$5,092	\$11,398	\$10,098	\$10,335	\$12,060	\$12,060	\$6,420	\$9,200	\$8,280	\$8,280	(\$3,780)	-31.34%	\$0
100.01.03.00.5301	TRAINING	\$1,498	\$305	\$1,128	\$50	\$1,200	\$1,200	\$457	\$1,200	\$1,200	\$1,200	\$0	0.00%	\$0
100.01.03.00.5302	MILEAGE & EXP REIMB	\$888	\$645	\$477	\$616	\$700	\$700	\$751	\$700	\$500	\$500	(\$200)	-28.57%	\$0
100.01.03.00.5303	CONFERENCES & TRAINING	\$2,083	\$2,481	\$3,225	\$760	\$3,450	\$3,450	\$1,602	\$3,450	\$3,500	\$3,500	\$50	1.45%	\$0
100.01.03.00.5305	DUES AND SUBSCRIPTIONS	\$989	\$1,179	\$1,104	\$1,219	\$1,500	\$1,500	\$1,719	\$1,500	\$1,500	\$1,500	\$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	MAINT. & RENTAL OF EQUIP. -	\$2,395	\$4,270	\$4,350	\$4,474	\$4,800	\$4,800	\$44	\$4,500	\$4,500	\$4,500	(\$300)	-6.25%	\$0
100.01.03.00.5502	COMPUTER CHARGES	\$490	\$874	\$807	\$744	\$850	\$850	\$744	\$850	\$850	\$850	\$0	0.00%	\$0
100.01.03.00.5506	FINANCIAL SOFTWARE CHARGES	\$8,248	\$8,248	\$8,332	\$8,332	\$8,500	\$8,500	\$9,653	\$9,653	\$10,000	\$10,000	\$1,500	17.65%	\$0
100.01.03.00.5601	TELEPHONE/CITY HALL	\$2,441	\$1,944	\$90	\$746	\$900	\$900	\$445	\$750	\$780	\$780	(\$120)	-13.33%	\$0
100.01.03.00.5701	OFFICE SUPPLIES	\$2,109	\$1,933	\$2,434	\$1,520	\$3,000	\$3,000	\$534	\$3,000	\$2,000	\$2,000	(\$1,000)	-33.33%	\$0
100.01.03.00.5704	OTHER SUPPLIES & EXPENSES	\$4,761	\$2,292	\$6,474	\$3,477	\$12,500	\$12,500	\$8,058	\$12,500	\$5,000	\$5,000	(\$7,500)	-60.00%	\$0
100.01.03.00.5713	PRINT MATERIALS	\$365	\$370	\$630	\$0	\$500	\$500	\$525	\$525	\$500	\$500	\$0	0.00%	\$0
100.01.03.00.5801	TAX BILL DIST FEES	\$24,516	\$24,049	\$24,174	\$25,836	\$26,500	\$26,500	\$2,550	\$26,500	\$26,750	\$26,750	\$250	0.94%	\$0
<b>FINANCE &amp; ADMIN Total</b>		<b>\$563,936</b>	<b>\$564,469</b>	<b>\$580,192</b>	<b>\$535,833</b>	<b>\$612,038</b>	<b>\$612,038</b>	<b>\$366,150</b>	<b>\$598,163</b>	<b>\$578,932</b>	<b>\$578,932</b>	<b>(\$33,107)</b>	<b>-5.41%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>GENERAL GOVERNMENT - ASSESSOR:</b>														
100.01.04.00.5101	SALARIES AND WAGES	\$110,613	\$112,379	\$108,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5102	SALARIES & WAGES - OVERTIME	\$838	\$287	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5150	AUTO ALLOWANCE	\$4,500	\$4,673	\$3,635	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5201	FICA	\$8,724	\$8,697	\$8,314	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5202	PENSION	\$6,610	\$7,529	\$7,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5203	HEALTH	\$23,399	\$28,966	\$27,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5204	LIFE	\$660	\$723	\$760	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5205	FSA FEE EXPENSE	\$36	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5301	TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5302	MILEAGE REIMB. ASSR'S OFFICE	\$127	\$259	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5303	CONFERENCES AND SPECIAL EVEN	\$765	\$834	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5305	MEMBERSHIP & SUBSCRIPTIONS	\$820	\$830	\$891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.04.00.5401	MAINT. & RENTAL OF EQUIP. -	\$101	\$46	\$55	\$0	\$200	\$200	\$0	\$0	\$0	\$0	(\$200)	-100.00%	\$0
100.01.04.00.5503	COMPUTER CHARGES/ASSESSOR	\$15,995	\$17,994	\$4,306	\$17,224	\$22,000	\$22,000	\$27,740	\$22,000	\$22,500	\$22,500	\$500	2.27%	\$0
100.01.04.00.5601	TELEPHONE	\$799	\$667	\$75	\$296	\$300	\$300	\$104	\$300	\$0	\$0	(\$300)	-100.00%	\$0
100.01.04.00.5701	OFFICE SUPPLIES	\$805	\$9,913	\$1,621	\$0	\$1,000	\$1,000	\$580	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.04.00.5801	PROFESSIONAL SERVICES	\$28,614	\$25,058	\$29,851	\$83,699	\$108,000	\$108,000	\$48,690	\$85,740	\$87,500	\$87,500	(\$20,500)	-18.98%	\$0
100.01.04.00.5802	BOARD OF REVIEW	\$250	\$890	\$250	\$1,181	\$2,500	\$2,500	\$725	\$800	\$3,500	\$3,500	\$1,000	40.00%	\$0
100.01.04.00.5805	ATTORNEY	\$0	\$0	\$0	\$3,408	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	#DIV/0!	\$0
100.01.04.00.5830	REVALUATION EXPENSES	<u>\$1,570</u>	<u>\$120,430</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,375</u>	<u>\$13,375</u>	<u>\$0</u>	<u>\$13,375</u>	<u>\$40,125</u>	<u>\$40,125</u>	<u>\$26,750</u>	<u>200.00%</u>	<u>\$0</u>
<b>ASSESSOR Total</b>		<b><u>\$205,228</u></b>	<b><u>\$340,208</u></b>	<b><u>\$193,187</u></b>	<b><u>\$106,469</u></b>	<b><u>\$147,375</u></b>	<b><u>\$147,375</u></b>	<b><u>\$77,840</u></b>	<b><u>\$123,215</u></b>	<b><u>\$169,625</u></b>	<b><u>\$169,625</u></b>	<b><u>\$22,250</u></b>	<b><u>15.10%</u></b>	<b><u>\$0</u></b>
<b>GENERAL GOVERNMENT - LAW:</b>														
100.01.05.00.5101	SALARIES & WAGES	\$0	\$0	\$0	\$0	\$63,242	\$63,242	\$37,437	\$64,400	\$75,337	\$75,337	\$12,095	19.13%	\$0
100.01.05.00.5201	FICA	\$0	\$0	\$0	\$0	\$4,838	\$4,838	\$2,992	\$4,930	\$6,020	\$6,020	\$1,182	24.44%	\$0
100.01.05.00.5202	PENSION	\$0	\$0	\$0	\$0	\$4,173	\$4,173	\$2,471	\$4,250	\$5,123	\$5,123	\$950	22.76%	\$0
100.01.05.00.5203	HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$21,330	\$21,330	\$0	\$0	\$0	\$0	(\$21,330)	-100.00%	\$0
100.01.05.00.5204	LIFE INSURANCE	\$0	\$0	\$0	\$0	\$70	\$70	\$95	\$175	\$228	\$228	\$158	226.30%	\$0
100.01.05.00.5229	HEALTH INSURANCE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,680	\$2,800	\$3,360	\$3,360	\$3,360	#DIV/0!	\$0
100.01.05.00.5303	CONFERENCES & TRAINING	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$496	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.05.00.5305	DUES AND MEMBERSHIP	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$483	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.01.05.00.5506	COMPUTER CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	#DIV/0!	\$0
100.01.05.00.5601	TELEPHONE/CITY HALL	\$0	\$0	\$0	\$0	\$480	\$480	\$888	\$440	\$480	\$480	\$0	0.00%	\$0
100.01.05.00.5701	OFFICE SUPPLIES AND EXPENSES	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$3,483	\$2,500	\$1,600	\$1,600	\$100	6.67%	\$0
100.01.05.00.5805	ATTORNEY	<u>\$140,517</u>	<u>\$81,569</u>	<u>\$91,072</u>	<u>\$63,951</u>	<u>\$11,500</u>	<u>\$11,500</u>	<u>\$9,364</u>	<u>\$11,500</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$3,500</u>	<u>30.43%</u>	<u>\$0</u>
<b>LAW Total</b>		<b><u>\$140,517</u></b>	<b><u>\$81,569</u></b>	<b><u>\$91,072</u></b>	<b><u>\$63,951</u></b>	<b><u>\$110,133</u></b>	<b><u>\$110,133</u></b>	<b><u>\$59,390</u></b>	<b><u>\$93,995</u></b>	<b><u>\$113,149</u></b>	<b><u>\$113,149</u></b>	<b><u>\$3,016</u></b>	<b><u>2.74%</u></b>	<b><u>\$0</u></b>
<b>GENERAL GOVERNMENT - NON-DEPARTMENTAL:</b>														
100.01.06.00.5203	HRA/FSA PLANS - DIVERSIFIED	\$5,421	\$5,184	\$6,939	\$7,394	\$7,500	\$7,500	\$4,924	\$7,500	\$7,800	\$7,800	\$300	4.00%	\$0
100.01.06.00.5204	HEALTH INS-SELF INS FUNDS DUE	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.06.00.5205	PCOR FEES	\$0	\$86	\$166	\$175	\$200	\$200	\$178	\$200	\$250	\$250	\$50	25.00%	\$0
100.01.06.00.5206	WELLNESS PROGRAM	\$6,939	\$7,375	\$7,515	\$7,511	\$8,500	\$8,500	\$7,692	\$7,692	\$8,000	\$8,000	(\$500)	-5.88%	\$0
100.01.06.00.5220	TUITION REIMBURSEMENT	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	(\$1,000)	-100.00%	\$0
100.01.06.00.5303	CONFERENCES & SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.06.00.5410	MAINT & RENTAL OF EQ/VEHICLES	\$2,857	\$3,418	\$4,589	\$2,821	\$5,800	\$5,800	\$3,510	\$5,800	\$5,600	\$5,600	(\$200)	-3.45%	\$0
100.01.06.00.5506	SIRE SOFTWARE MAINTENANCE	\$0	\$7,640	\$3,858	\$7,470	\$8,065	\$8,065	\$0	\$8,630	\$10,000	\$10,000	\$1,935	23.99%	\$0
100.01.06.00.5601	LAND LINE LONG DISTANCE	\$0	\$0	\$17,583	\$20,081	\$18,000	\$18,000	\$11,497	\$18,000	\$19,560	\$19,560	\$1,560	8.67%	\$0
100.01.06.00.5701	OFFICE SUPPLIES AND EXPENSES	\$6,596	\$5,341	\$7,890	\$7,733	\$10,000	\$10,000	\$6,160	\$10,000	\$8,000	\$8,000	(\$2,000)	-20.00%	\$0
100.01.06.00.5702	VENDING MACHINES	\$540	\$2,533	\$2,406	\$2,534	\$2,500	\$2,500	\$1,145	\$2,500	\$2,700	\$2,700	\$200	8.00%	\$0
100.01.06.00.5704	MISC SUPPLIES AND EXPENSES	\$5,250	\$10,333	\$5,798	\$3,131	\$8,000	\$8,000	\$3,716	\$6,500	\$8,000	\$8,000	\$0	0.00%	\$0

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>NON-DEPARTMENTAL (Continued)</b>														
100.01.06.00.5710	POSTAGE	\$22,512	\$16,702	\$18,765	\$14,527	\$23,000	\$23,000	\$10,569	\$21,000	\$18,000	\$18,000	(\$5,000)	-21.74%	\$0
100.01.06.00.5810	AUDIT & SPECIAL ACCOUNTING S	\$6,610	\$6,560	\$7,530	\$8,483	\$12,000	\$12,000	\$7,800	\$8,500	\$12,000	\$12,000	\$0	0.00%	\$0
100.01.06.00.5820	CITY ROAD-LANDSCAPE/MAINT	\$0	\$13,693	\$28,554	\$30,893	\$42,000	\$42,000	\$41,900	\$45,000	\$45,000	\$45,000	\$3,000	7.14%	\$0
100.01.06.00.6001	NOTICES AND PUBLICATIONS	\$6,487	\$6,661	\$8,239	\$7,894	\$8,000	\$8,000	\$6,076	\$8,000	\$8,000	\$8,000	\$0	0.00%	\$0
100.01.06.00.6002	CRIMINAL HISTORY CHECKS	\$2,590	\$2,660	\$1,946	\$2,240	\$2,800	\$2,800	\$1,785	\$2,250	\$2,500	\$2,500	(\$300)	-10.71%	\$0
100.01.06.00.6014	ELECTRONIC PAYMENT FEES	\$0	\$0	\$0	\$199	\$500	\$500	(\$3,477)	\$500	\$500	\$500	\$0	0.00%	\$0
100.01.06.00.6020	UNEMPLOYMENT COMPENSATION	\$24,094	\$5,438	\$5,492	\$35,192	\$18,000	\$18,000	\$1,733	\$4,000	\$15,000	\$15,000	(\$3,000)	-16.67%	\$0
100.01.06.00.6021	EMPLOYEE SAFETY	\$5,418	\$1,848	\$2,799	\$1,690	\$3,000	\$3,000	\$187	\$2,500	\$3,000	\$3,000	\$0	0.00%	\$0
100.01.06.00.6045	UNCOLLECTABLE PERS PROP TAXE	\$3,037	(\$232)	(\$708)	\$9,013	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0
100.01.06.00.6055	SENIOR TAXI	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.01.06.00.6101	WORKMEN'S COMPENSATION	\$173,912	\$162,340	\$178,783	\$171,808	\$253,025	\$253,025	\$188,181	\$250,910	\$260,000	\$260,000	\$6,975	2.76%	\$0
100.01.06.00.6102	LIABILITY INSURANCE	\$35,883	\$36,960	\$37,772	\$38,340	\$38,900	\$38,900	\$28,573	\$38,100	\$39,900	\$39,900	\$1,000	2.57%	\$0
100.01.06.00.6103	PROPERTY INSURANCE	\$32,476	\$37,562	\$42,653	\$44,149	\$43,847	\$43,847	\$43,505	\$43,505	\$44,500	\$44,500	\$653	1.49%	\$0
100.01.06.00.6104	AUTO INSURANCE	\$9,837	\$10,949	\$10,781	\$10,606	\$11,100	\$11,100	\$8,839	\$11,800	\$12,100	\$12,100	\$1,000	9.01%	\$0
100.01.06.00.6105	ERRORS & OMISSIONS INSURANCE	\$10,896	\$11,223	\$11,391	\$11,562	\$11,750	\$11,750	\$8,672	\$11,600	\$11,850	\$11,850	\$100	0.85%	\$0
100.01.06.00.6106	BOILER & MACHINERY INSURANCE	\$3,425	\$2,848	\$3,071	\$3,250	\$3,500	\$3,500	\$3,854	\$3,854	\$4,000	\$4,000	\$500	14.29%	\$0
100.01.06.00.6107	CRIME & BONDS	\$1,874	\$1,934	\$1,969	\$1,924	\$2,030	\$2,030	\$2,314	\$2,314	\$2,400	\$2,400	\$370	18.23%	\$0
100.01.06.00.6108	INS. DEDUCTIBLES/REIMBRSMNT	\$20,418	\$41,178	\$22,893	\$18,534	\$25,000	\$25,000	\$2,258	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$0
100.01.06.00.6109	AUTO LIABILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$8,457	\$11,276	\$11,500	\$11,500	\$11,500	#DIV/0!	\$0
<b>NON-DEPARTMENTAL Total</b>		<b>\$388,554</b>	<b>\$400,234</b>	<b>\$438,676</b>	<b>\$474,153</b>	<b>\$574,517</b>	<b>\$574,517</b>	<b>\$405,047</b>	<b>\$563,431</b>	<b>\$591,660</b>	<b>\$591,660</b>	<b>\$17,143</b>	<b>2.98%</b>	<b>\$0</b>
<b>GENERAL GOVERNMENT - COURT:</b>														
100.01.08.00.5101	SALARIES AND WAGES	\$65,003	\$69,620	\$78,024	\$72,630	\$105,959	\$105,959	\$65,947	\$107,000	\$127,723	\$127,723	\$21,765	20.54%	\$0
100.01.08.00.5102	SALARIES & WAGES-OTHER-OVERT	\$9,999	\$12,881	\$13,525	\$19,370	\$14,105	\$14,105	\$4,460	\$10,000	\$14,604	\$14,604	\$499	3.54%	\$0
100.01.08.00.5105	SALARIES AND WAGES-OTHER	\$11,000	\$11,085	\$11,042	\$10,619	\$13,050	\$13,050	\$7,638	\$13,050	\$14,333	\$14,333	\$1,283	9.83%	\$0
100.01.08.00.5151	UNIFORMS AND OFFICERS EQUIPM	\$119	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.08.00.5201	FICA	\$6,581	\$7,010	\$7,586	\$7,813	\$10,463	\$10,463	\$5,999	\$9,950	\$12,375	\$12,375	\$1,912	18.27%	\$0
100.01.08.00.5202	PENSION	\$4,202	\$5,916	\$6,575	\$6,433	\$8,088	\$8,088	\$4,671	\$7,700	\$9,074	\$9,074	\$986	12.19%	\$0
100.01.08.00.5203	HEALTH	\$13,664	\$18,138	\$20,803	\$14,269	\$20,194	\$20,194	\$6,378	\$10,500	\$10,415	\$10,415	(\$9,778)	-48.42%	\$0
100.01.08.00.5204	LIFE	\$224	\$55	\$79	\$97	\$94	\$94	\$127	\$230	\$268	\$268	\$174	185.55%	\$0
100.01.08.00.5205	FSA FEE EXPENSE	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.08.00.5229	HEALTH INS. ALLOWANCE	\$1,138	\$225	\$0	\$1,830	\$3,660	\$3,660	\$3,160	\$4,860	\$5,100	\$5,100	\$1,440	39.34%	\$0
100.01.08.00.5301	TRAINING	\$1,161	\$200	\$17	\$0	\$600	\$600	\$0	\$0	\$600	\$600	\$0	0.00%	\$0
100.01.08.00.5303	CONF., SPEC EVENTS & TUITION	\$2,094	\$2,294	\$2,328	\$2,105	\$2,800	\$2,800	\$1,744	\$2,800	\$2,800	\$2,800	\$0	0.00%	\$0
100.01.08.00.5504	COMPUTER CHARGES,POLICE COURT	\$1,219	\$6,641	\$7,195	\$7,389	\$8,415	\$8,415	\$7,365	\$8,415	\$8,636	\$8,636	\$221	2.63%	\$0
100.01.08.00.5601	TELEPHONE	\$579	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.08.00.5701	OFFICE SUPPLIES AND EXPENSES	\$690	\$707	\$729	\$1,620	\$1,700	\$1,700	\$201	\$1,700	\$1,700	\$1,700	\$0	0.00%	\$0
100.01.08.00.5702	OPERATING SUPPLIES AND EXPEN	\$2,671	\$2,042	\$2,355	\$2,868	\$2,100	\$2,100	\$2,743	\$2,800	\$2,750	\$2,750	\$650	30.95%	\$0
100.01.08.00.6003	LEGAL FEES AND JURY TRIALS	\$45,041	\$52,867	\$53,974	\$59,843	\$0	\$0	\$6,547	\$8,000	\$0	\$0	\$0	#DIV/0!	\$0
100.01.08.00.6004	WITNESS FEES, COURT COSTS	\$81	\$253	\$353	\$220	\$500	\$500	\$93	\$500	\$500	\$500	\$0	0.00%	\$0
100.01.08.00.6017	PRISONER HOUSING	\$1,971	\$3,691	\$1,503	\$3,825	\$3,500	\$3,500	\$3,582	\$3,500	\$3,500	\$3,500	\$0	0.00%	\$0
<b>COURT Total</b>		<b>\$167,437</b>	<b>\$194,817</b>	<b>\$206,116</b>	<b>\$210,932</b>	<b>\$195,228</b>	<b>\$195,228</b>	<b>\$120,656</b>	<b>\$191,005</b>	<b>\$214,379</b>	<b>\$214,379</b>	<b>\$19,152</b>	<b>9.81%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>GENERAL GOVERNMENT - BUILDING MAINTENANCE:</u></b>														
100.01.09.00.5101	SALARIES AND WAGES	\$57,538	\$58,798	\$60,578	\$62,773	\$61,177	\$61,177	\$39,188	\$61,500	\$61,693	\$61,693	\$516	0.84%	\$0
100.01.09.00.5102	OVERTIME	\$2,421	\$1,963	\$3,045	\$2,223	\$2,036	\$2,036	\$1,435	\$2,036	\$2,061	\$2,061	\$25	1.24%	\$0
100.01.09.00.5151	CLOTHING ALLOWANCE	\$0	\$0	\$0	\$250	\$250	\$250	\$0	\$250	\$250	\$250	\$0	0.00%	\$0
100.01.09.00.5201	FICA	\$4,511	\$4,549	\$4,796	\$4,917	\$4,855	\$4,855	\$3,040	\$4,855	\$4,896	\$4,896	\$41	0.85%	\$0
100.01.09.00.5202	PENSION	\$3,541	\$4,033	\$4,430	\$4,418	\$4,172	\$4,172	\$2,681	\$4,172	\$4,335	\$4,335	\$163	3.91%	\$0
100.01.09.00.5203	HEALTH INSURANCE	\$7,290	\$7,878	\$8,419	\$8,771	\$10,839	\$10,839	\$5,978	\$10,000	\$10,415	\$10,415	(\$423)	-3.91%	\$0
100.01.09.00.5204	LIFE INSURANCE	\$184	\$187	\$266	\$348	\$354	\$354	\$241	\$370	\$382	\$382	\$28	7.94%	\$0
100.01.09.00.5405	MAINTENANCE OF VEHICLES	\$1,839	\$1,394	\$1,513	\$1,801	\$1,500	\$1,500	\$2,576	\$3,000	\$2,000	\$2,000	\$500	33.33%	\$0
100.01.09.00.5415	MAINTENANCE OF BLDGS & GROUN	\$14,931	\$27,121	\$26,663	\$13,026	\$25,000	\$25,000	\$9,513	\$20,000	\$25,000	\$25,000	\$0	0.00%	\$0
100.01.09.00.5601	TELEPHONE	\$3,103	\$2,182	\$120	\$120	\$480	\$480	\$80	\$120	\$120	\$120	(\$360)	-75.00%	\$0
100.01.09.00.5703	HOUSEKEEPING SUPPLIES	\$1,825	\$2,635	\$1,432	\$1,902	\$2,000	\$2,000	\$1,570	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.09.00.5735	GASOLINE & OIL	\$1,442	\$1,380	\$1,341	\$766	\$2,000	\$2,000	\$710	\$1,500	\$2,000	\$2,000	\$0	0.00%	\$0
100.01.09.00.5835	HOUSEKEEPING SERVICE	\$24,360	\$25,800	\$25,800	\$25,800	\$26,500	\$26,500	\$17,200	\$25,800	\$26,500	\$26,500	\$0	0.00%	\$0
100.01.09.00.5910	UTILITIES	\$36,598	\$36,596	\$40,861	\$33,558	\$42,000	\$42,000	\$19,310	\$35,000	\$40,000	\$40,000	(\$2,000)	-4.76%	\$0
100.01.09.00.5915	SEWER/WATER USAGE/WCA	<u>\$2,820</u>	<u>\$2,436</u>	<u>\$8,952</u>	<u>\$8,726</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$7,583</u>	<u>\$8,500</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>BUILDING MAINTENANCE Total</b>		<b><u>\$162,402</u></b>	<b><u>\$176,953</u></b>	<b><u>\$188,217</u></b>	<b><u>\$169,400</u></b>	<b><u>\$192,162</u></b>	<b><u>\$192,162</u></b>	<b><u>\$111,103</u></b>	<b><u>\$179,103</u></b>	<b><u>\$190,652</u></b>	<b><u>\$190,652</u></b>	<b><u>(\$1,510)</u></b>	<b><u>-0.79%</u></b>	<b><u>\$0</u></b>
<b><u>GENERAL GOVERNMENT - INFORMATION TECHNOLOGY:</u></b>														
100.01.14.00.5101	SALARIES AND WAGES	\$56,230	\$131,596	\$145,319	\$157,944	\$164,639	\$164,639	\$52,221	\$90,000	\$150,164	\$150,164	(\$14,475)	-8.79%	\$0
100.01.14.00.5201	FICA	\$4,377	\$9,566	\$10,529	\$11,469	\$12,594	\$12,594	\$3,771	\$6,885	\$11,488	\$11,488	(\$1,106)	-8.79%	\$0
100.01.14.00.5202	PENSION	\$3,162	\$8,774	\$10,158	\$10,735	\$10,866	\$10,866	\$3,244	\$5,940	\$8,133	\$8,133	(\$2,734)	-25.16%	\$0
100.01.14.00.5203	HEALTH INSURANCE	\$7,768	\$42,870	\$46,950	\$59,506	\$57,802	\$57,802	\$20,470	\$35,000	\$43,326	\$43,326	(\$14,476)	-25.04%	\$0
100.01.14.00.5204	LIFE INSURANCE	\$54	\$97	\$135	\$149	\$157	\$157	\$54	\$85	\$146	\$146	(\$11)	-6.88%	\$0
100.01.14.00.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.01.14.00.5301	TRAINING	\$0	\$5,579	\$7,753	\$2,509	\$7,000	\$7,000	\$475	\$3,000	\$7,000	\$7,000	\$0	0.00%	\$0
100.01.14.00.5302	MILEAGE	\$133	\$652	\$470	\$626	\$500	\$500	\$142	\$500	\$500	\$500	\$0	0.00%	\$0
100.01.14.00.5303	CONFERENCES & SPECIAL EVENTS	\$441	\$265	\$449	\$305	\$550	\$550	\$35	\$150	\$500	\$500	(\$50)	-9.09%	\$0
100.01.14.00.5305	MEMBERSHIPS & DUES	\$50	\$100	\$50	\$50	\$150	\$150	\$50	\$100	\$100	\$100	(\$50)	-33.33%	\$0
100.01.14.00.5506	COMPUTER CHARGES/CITY HALL	\$2,263	\$2,700	\$1,850	\$3,128	\$3,000	\$3,000	\$713	\$3,242	\$3,000	\$3,000	\$0	0.00%	\$0
100.01.14.00.5507	NETWORK CHARGES	\$30,086	\$26,710	\$40,383	\$55,231	\$60,250	\$60,250	\$53,849	\$60,250	\$82,200	\$82,200	\$21,950	36.43%	\$0
100.01.14.00.5601	TELEPHONE CITY HALL	\$970	\$1,966	\$1,419	\$1,950	\$1,980	\$1,980	\$840	\$1,980	\$1,680	\$1,680	(\$300)	-15.15%	\$0
100.01.14.00.5701	OFFICE SUPPLIES	\$256	\$406	\$292	\$86	\$250	\$250	\$26	\$250	\$500	\$500	\$250	100.00%	\$0
100.01.14.00.5840	PROGRAMMING AND CONSULTING	\$22,173	\$19,077	\$18,068	\$15,199	\$20,000	\$20,000	\$12,551	\$20,000	\$50,000	\$50,000	\$30,000	150.00%	\$0
<b>INFORMATION TECHNOLOGY Total</b>		<b><u>\$127,964</u></b>	<b><u>\$250,358</u></b>	<b><u>\$283,824</u></b>	<b><u>\$318,886</u></b>	<b><u>\$339,739</u></b>	<b><u>\$339,739</u></b>	<b><u>\$148,441</u></b>	<b><u>\$227,382</u></b>	<b><u>\$358,737</u></b>	<b><u>\$358,737</u></b>	<b><u>\$18,998</u></b>	<b><u>5.59%</u></b>	<b><u>\$0</u></b>
<b>TOTAL GENERAL GOVERNMENT</b>		<b><u>\$1,990,887</u></b>	<b><u>\$2,222,979</u></b>	<b><u>\$2,192,831</u></b>	<b><u>\$2,075,731</u></b>	<b><u>\$2,376,770</u></b>	<b><u>\$2,376,770</u></b>	<b><u>\$1,417,256</u></b>	<b><u>\$2,175,139</u></b>	<b><u>\$2,421,572</u></b>	<b><u>\$2,421,572</u></b>	<b><u>\$44,802</u></b>	<b><u>1.89%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>PUBLIC SAFETY - POLICE:</b>														
100.02.20.01.5101	SALARIES & WAGES-POLICE	\$2,692,365	\$2,778,817	\$2,720,097	\$2,766,889	\$2,934,220	\$2,934,220	\$1,713,651	\$2,800,000	\$2,978,755	\$2,978,755	\$44,535	1.52%	\$0
100.02.20.01.5102	SAL. & WAGES-POLICE-OVERTIME	\$64,711	\$86,025	\$180,783	\$177,636	\$60,000	\$60,000	\$83,757	\$155,000	\$65,000	\$65,000	\$5,000	8.33%	\$0
100.02.20.01.5115	WATER PATROL	\$4,910	\$5,539	\$5,977	\$7,449	\$5,800	\$5,800	\$1,020	\$5,800	\$5,800	\$5,800	\$0	0.00%	\$0
100.02.20.01.5150	AUTO ALLOWANCE	\$3,700	\$3,842	\$3,700	\$3,558	\$3,700	\$3,700	\$2,419	\$3,700	\$3,700	\$3,700	\$0	0.00%	\$0
100.02.20.01.5151	UNIFORMS & OFFICERS EQUIPMEN	\$27,362	\$28,245	\$30,112	\$32,227	\$29,575	\$29,575	\$9,693	\$31,500	\$32,500	\$32,500	\$2,925	9.89%	\$0
100.02.20.01.5201	FICA	\$211,941	\$217,927	\$220,816	\$223,300	\$233,221	\$233,221	\$134,672	\$225,000	\$237,026	\$237,026	\$3,805	1.63%	\$0
100.02.20.01.5202	PENSION	\$549,449	\$463,305	\$321,402	\$306,563	\$291,722	\$291,722	\$175,721	\$290,000	\$347,649	\$347,649	\$55,927	19.17%	\$0
100.02.20.01.5203	HEALTH	\$460,292	\$508,829	\$533,797	\$540,413	\$657,314	\$657,314	\$366,871	\$575,000	\$689,011	\$689,011	\$31,697	4.82%	\$0
100.02.20.01.5204	LIFE	\$4,834	\$4,893	\$4,539	\$4,370	\$4,162	\$4,162	\$2,719	\$4,150	\$3,760	\$3,760	(\$402)	-9.65%	\$0
100.02.20.01.5205	FSA FEE EXPENSE	\$720	\$952	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.20.01.5210	INSURANCE FUND	\$28,252	\$28,999	\$29,553	\$29,192	\$31,889	\$31,889	\$24,799	\$28,000	\$30,428	\$30,428	(\$1,461)	-4.58%	\$0
100.02.20.01.5226	GUN REIMBURSEMENT	\$0	\$500	\$750	\$750	\$500	\$500	\$250	\$500	\$750	\$750	\$250	50.00%	\$0
100.02.20.01.5227	VEST REIMBURSEMENT	\$1,273	\$2,540	\$3,267	\$3,376	\$10,200	\$10,200	\$8,917	\$10,200	\$10,200	\$10,200	\$0	0.00%	\$0
100.02.20.01.5229	HEALTH INS. ALLOWANCE	\$55,620	\$52,535	\$47,560	\$39,365	\$38,400	\$38,400	\$22,400	\$35,000	\$30,600	\$30,600	(\$7,800)	-20.31%	\$0
100.02.20.01.5301	TRAINING	\$9,008	\$12,259	\$10,462	\$15,909	\$12,000	\$12,000	\$11,201	\$12,000	\$17,000	\$17,000	\$5,000	41.67%	\$0
100.02.20.01.5302	MILEAGE	\$75	\$148	\$137	\$0	\$200	\$200	\$0	\$200	\$200	\$200	\$0	0.00%	\$0
100.02.20.01.5303	CONFERENCES AND SPECIAL EVEN	\$3,430	\$2,059	\$4,628	\$5,592	\$4,060	\$4,060	\$3,150	\$4,060	\$4,060	\$4,060	\$0	0.00%	\$0
100.02.20.01.5305	DUES AND MEMBERSHIPS	\$1,035	\$2,970	\$5,343	\$5,200	\$5,645	\$5,645	\$5,629	\$5,629	\$6,545	\$6,545	\$900	15.94%	\$0
100.02.20.01.5405	MAINT OF VEHICLES & EQUIP	\$14,480	\$20,814	\$19,187	\$16,227	\$20,000	\$20,000	\$5,863	\$17,000	\$17,000	\$17,000	(\$3,000)	-15.00%	\$0
100.02.20.01.5406	MAINTENANCE OF RADIOS	\$18,899	\$17,884	\$18,683	\$4,197	\$9,800	\$9,800	\$7,341	\$9,800	\$12,100	\$12,100	\$2,300	23.47%	\$0
100.02.20.01.5415	MAINTENANCE OF BLDGS & GROUN	\$12,591	\$17,337	\$20,923	\$18,970	\$16,250	\$16,250	\$5,587	\$16,250	\$16,250	\$16,250	\$0	0.00%	\$0
100.02.20.01.5504	COMPUTER CHARGES/POLICE	\$38,527	\$38,509	\$39,058	\$43,283	\$64,940	\$64,940	\$73,399	\$74,230	\$81,720	\$81,720	\$16,780	25.84%	\$0
100.02.20.01.5604	TELEPHONE	\$15,232	\$15,499	\$9,147	\$7,788	\$10,800	\$10,800	\$5,094	\$10,800	\$11,040	\$11,040	\$240	2.22%	\$0
100.02.20.01.5610	TELETYPE	\$10,874	\$10,753	\$9,986	\$11,593	\$11,800	\$11,800	\$9,798	\$11,800	\$11,800	\$11,800	\$0	0.00%	\$0
100.02.20.01.5701	OFFICE SUPPLIES AND EXPENSES	\$3,601	\$4,111	\$3,831	\$2,921	\$2,900	\$2,900	\$2,072	\$2,900	\$2,900	\$2,900	\$0	0.00%	\$0
100.02.20.01.5704	OTHER SUPPLIES AND EXPENSES	\$4,598	\$3,225	\$2,669	\$4,290	\$3,700	\$3,700	\$2,787	\$3,700	\$3,800	\$3,800	\$100	2.70%	\$0
100.02.20.01.5720	AMMUNITION	\$7,969	\$9,251	\$7,779	\$10,565	\$13,000	\$13,000	\$8,750	\$13,000	\$13,000	\$13,000	\$0	0.00%	\$0
100.02.20.01.5721	SUPPLIES & EXPENSES-ADMIN.	(\$961)	\$4,851	\$2,950	\$3,678	\$4,000	\$4,000	\$2,308	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$0
100.02.20.01.5722	SUPPLIES & EXP-FIELD OPERATI	\$7,172	\$6,756	\$8,047	\$7,265	\$10,250	\$10,250	\$8,122	\$10,250	\$10,250	\$10,250	\$0	0.00%	\$0
100.02.20.01.5723	SUPP. & EXP-RECRD & COMM.	\$2,674	\$3,080	\$2,075	\$2,162	\$2,838	\$2,838	\$2,215	\$2,838	\$2,871	\$2,871	\$33	1.16%	\$0
100.02.20.01.5735	GASOLINE AND OIL	\$85,828	\$78,097	\$72,803	\$45,987	\$80,000	\$80,000	\$23,587	\$50,000	\$70,000	\$70,000	(\$10,000)	-12.50%	\$0
100.02.20.01.5835	HOUSEKEEPING SERVICE	\$20,844	\$20,736	\$20,736	\$20,786	\$21,400	\$21,400	\$13,824	\$20,736	\$21,150	\$21,150	(\$250)	-1.17%	\$0
100.02.20.01.5845	PERSONNEL MANAGEMENT	\$4,268	\$2,308	\$7,900	\$6,454	\$2,500	\$2,500	\$2,355	\$3,000	\$3,000	\$3,000	\$500	20.00%	\$0
100.02.20.01.5910	UTILITIES	\$33,910	\$36,092	\$37,248	\$32,990	\$38,400	\$38,400	\$24,200	\$38,750	\$39,000	\$39,000	\$600	1.56%	\$0
100.02.20.01.5915	SEWER/WATER USAGE	\$3,532	\$1,800	\$2,092	\$1,826	\$2,500	\$2,500	\$1,433	\$2,250	\$2,500	\$2,500	\$0	0.00%	\$0
100.02.20.01.6022	POLICE & FIRE COMM EXPENSE	\$788	\$401	\$235	\$210	\$150	\$150	\$0	\$150	\$150	\$150	\$0	0.00%	\$0
100.02.20.01.6023	RANGE EXPENSES	\$781	\$724	\$1,584	\$1,033	\$1,750	\$1,750	\$1,102	\$1,750	\$1,750	\$1,750	\$0	0.00%	\$0
100.02.20.01.6095	POLICE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>POLICE Total</b>		<b>\$4,404,583</b>	<b>\$4,492,612</b>	<b>\$4,410,345</b>	<b>\$4,404,013</b>	<b>\$4,639,586</b>	<b>\$4,639,586</b>	<b>\$2,766,705</b>	<b>\$4,478,943</b>	<b>\$4,787,265</b>	<b>\$4,787,265</b>	<b>\$147,680</b>	<b>3.18%</b>	<b>\$0</b>
<b>PUBLIC SAFETY - CIVILIAN PERSONNEL:</b>														
100.02.20.10.5101	SALARIES AND WAGES-DISPATCHE	\$354,637	\$394,204	\$371,715	\$389,172	\$412,491	\$412,491	\$257,702	\$412,491	\$440,225	\$440,225	\$27,734	6.72%	\$0
100.02.20.10.5102	SALARIES-DISPATCHE-OVERTIM	\$11,203	\$8,437	\$12,420	\$9,561	\$5,698	\$5,698	\$4,566	\$7,500	\$5,769	\$5,769	\$71	1.24%	\$0
100.02.20.10.5151	UNIFORMS AND OFFICERS EQUIPM	\$2,015	\$3,691	\$2,772	\$2,862	\$3,300	\$3,300	\$570	\$3,300	\$3,300	\$3,300	\$0	0.00%	\$0
100.02.20.10.5201	FICA	\$27,076	\$29,487	\$28,152	\$29,051	\$32,671	\$32,671	\$18,722	\$32,671	\$34,798	\$34,798	\$2,127	6.51%	\$0
100.02.20.10.5202	PENSION	\$21,678	\$26,846	\$26,732	\$26,924	\$27,600	\$27,600	\$17,498	\$28,000	\$30,328	\$30,328	\$2,727	9.88%	\$0
100.02.20.10.5203	HEALTH	\$134,325	\$139,399	\$131,789	\$141,633	\$168,087	\$168,087	\$105,422	\$158,000	\$161,335	\$161,335	(\$6,751)	-4.02%	\$0
100.02.20.10.5204	LIFE	\$709	\$641	\$571	\$270	\$275	\$275	\$206	\$330	\$336	\$336	\$61	22.17%	\$0
100.02.20.10.5205	FSA FEE EXPENSE	\$144	\$132	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.20.10.5229	HEALTH INS. ALLOWANCE	\$2,560	\$1,920	\$2,220	\$4,055	\$5,580	\$5,580	\$3,720	\$5,580	\$5,580	\$5,580	\$0	0.00%	\$0
100.02.20.10.5604	TELEPHONE	\$533	\$486	\$0	\$500	\$10,800	\$10,800	\$1,703	\$2,160	\$2,500	\$2,500	(\$8,300)	-76.85%	\$0
<b>CIVILIAN PERSONNEL Total</b>		<b>\$554,880</b>	<b>\$605,244</b>	<b>\$576,400</b>	<b>\$604,027</b>	<b>\$666,501</b>	<b>\$666,501</b>	<b>\$410,108</b>	<b>\$650,032</b>	<b>\$684,170</b>	<b>\$684,170</b>	<b>\$17,669</b>	<b>2.65%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>PUBLIC SAFETY - VOLUNTEER FIRE DEPARTMENT:</u></b>														
100.02.21.00.5422	HYDRANT RENTAL	\$309,000	\$309,000	\$311,318	\$318,270	\$318,270	\$318,270	\$0	\$327,818	\$327,818	\$327,818	\$9,548	3.00%	\$0
100.02.21.00.5850	TESS CORNERS FIRE DEPT.	\$448,040	\$445,015	\$420,500	\$420,500	\$465,475	\$465,475	\$348,750	\$465,475	\$465,475	\$465,475	\$0	0.00%	\$0
100.02.21.00.5851	TC KPI ANNUAL MAINT - SERVER	\$3,797	\$7,128	\$5,945	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	(\$6,000)	-100.00%	\$0
100.02.21.00.5855	VFD RETENTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.21.00.5860	VFD - TELEPHONE	\$1,099	\$1,094	\$988	\$0	\$1,020	\$1,020	\$0	\$1,020	\$1,020	\$1,020	\$0	0.00%	\$0
100.02.21.00.5870	VFD ACCOUNT RESERVE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>VOLUNTEER FIRE DEPT Total</b>		<b><u>\$761,936</u></b>	<b><u>\$762,237</u></b>	<b><u>\$738,751</u></b>	<b><u>\$738,770</u></b>	<b><u>\$790,765</u></b>	<b><u>\$790,765</u></b>	<b><u>\$348,750</u></b>	<b><u>\$794,313</u></b>	<b><u>\$794,313</u></b>	<b><u>\$794,313</u></b>	<b><u>\$3,548</u></b>	<b><u>0.45%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC SAFETY - NON-DEPARTMENTAL:</u></b>														
100.02.22.00.5425	MAINTENANCE OF SAFETY EQUIP	\$290	\$613	\$419	\$313	\$500	\$500	\$119	\$500	\$500	\$500	\$0	0.00%	\$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	\$474	\$0	\$570	\$378	\$600	\$600	\$0	\$500	\$500	\$500	(\$100)	-16.67%	\$0
100.02.22.00.6023	TRUNKED RADIO OPERATING COST	\$22,704	\$22,598	\$22,507	\$14,124	\$13,711	\$13,711	\$13,711	\$13,711	\$14,710	\$14,710	\$999	7.29%	\$0
100.02.22.00.6080	EMERGENCY GOVERNMENT	<u>\$330</u>	<u>\$0</u>	<u>\$240</u>	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$500)</u>	<u>-100.00%</u>	<u>\$0</u>
<b>NON-DEPT PUBLIC SAFETY Total</b>		<b><u>\$28,998</u></b>	<b><u>\$28,411</u></b>	<b><u>\$28,935</u></b>	<b><u>\$20,015</u></b>	<b><u>\$20,511</u></b>	<b><u>\$20,511</u></b>	<b><u>\$19,031</u></b>	<b><u>\$19,911</u></b>	<b><u>\$20,910</u></b>	<b><u>\$20,910</u></b>	<b><u>\$399</u></b>	<b><u>1.95%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC SAFETY - CDD BUILDING INSPECTION:</u></b>														
100.02.25.00.5101	SALARIES AND WAGES	\$21,665	\$21,650	\$21,788	\$17,317	\$18,761	\$18,761	\$11,900	\$18,761	\$19,595	\$19,595	\$834	4.45%	\$0
100.02.25.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5201	FICA	\$2,049	\$1,603	\$1,595	\$1,274	\$1,435	\$1,435	\$885	\$1,435	\$1,499	\$1,499	\$64	4.45%	\$0
100.02.25.00.5202	PENSION	\$1,285	\$1,456	\$1,523	\$616	\$1,238	\$1,238	\$1,346	\$3,500	\$1,332	\$1,332	\$94	7.61%	\$0
100.02.25.00.5203	HEALTH	\$9,518	\$11,028	\$8,846	\$9,869	\$5,419	\$5,419	\$2,989	\$5,000	\$5,208	\$5,208	(\$212)	-3.91%	\$0
100.02.25.00.5204	LIFE	\$145	\$160	\$181	\$74	\$125	\$125	\$12	\$20	\$18	\$18	(\$107)	-85.89%	\$0
100.02.25.00.5225	CLOTHING REIMBURSEMENT	\$0	\$0	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5302	MILEAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5303	CONFERENCES AND SPECIAL EVEN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5305	DUES AND MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5405	VEHICLE MAINT & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5410	MAINT. & RENTAL OF EQUIP. -	\$0	\$0	\$0	\$607	\$500	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%	\$0
100.02.25.00.5506	COMPUTER CHARGES/CITY HALL	\$6,520	\$6,660	\$6,900	\$7,140	\$7,200	\$7,200	\$7,380	\$7,380	\$7,200	\$7,200	\$0	0.00%	\$0
100.02.25.00.5601	TELEPHONE/CITY HALL	\$1,627	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5704	OTHER SUPPLIES AND EXPENSES	\$3,607	\$2,007	\$1,794	\$5,520	\$2,500	\$2,500	\$1,660	\$2,500	\$2,550	\$2,550	\$50	2.00%	\$0
100.02.25.00.5713	PRINT MATERIALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.02.25.00.5735	GASOLINE, OIL, GREASE, TIRES	\$812	\$825	\$587	\$649	\$700	\$700	\$230	\$700	\$700	\$700	\$0	0.00%	\$0
100.02.25.00.5751	BUILDING SEALS	\$1,509	\$1,509	\$1,509	\$3,164	\$1,515	\$1,515	\$830	\$1,515	\$1,515	\$1,515	\$0	0.00%	\$0
100.02.25.00.5752	HOUSE NUMBERS	\$1,209	\$1,058	\$1,494	\$1,277	\$1,000	\$1,000	\$1,080	\$1,500	\$1,750	\$1,750	\$750	75.00%	\$0
100.02.25.00.5820	CONTRACTED SERVICES	<u>\$161,643</u>	<u>\$175,367</u>	<u>\$229,819</u>	<u>\$212,094</u>	<u>\$207,050</u>	<u>\$207,050</u>	<u>\$133,288</u>	<u>\$235,000</u>	<u>\$238,500</u>	<u>\$238,500</u>	<u>\$31,450</u>	<u>15.19%</u>	<u>\$0</u>
<b>CDD-BUILDING INSPECTION Total</b>		<b><u>\$211,589</u></b>	<b><u>\$224,302</u></b>	<b><u>\$276,395</u></b>	<b><u>\$259,600</u></b>	<b><u>\$247,443</u></b>	<b><u>\$247,443</u></b>	<b><u>\$161,600</u></b>	<b><u>\$277,311</u></b>	<b><u>\$279,867</u></b>	<b><u>\$279,867</u></b>	<b><u>\$32,423</u></b>	<b><u>13.10%</u></b>	<b><u>\$0</u></b>
<b>TOTAL PUBLIC SAFETY</b>		<b><u>\$5,961,986</u></b>	<b><u>\$6,112,807</u></b>	<b><u>\$6,030,826</u></b>	<b><u>\$6,026,425</u></b>	<b><u>\$6,364,807</u></b>	<b><u>\$6,364,807</u></b>	<b><u>\$3,706,194</u></b>	<b><u>\$6,220,510</u></b>	<b><u>\$6,566,525</u></b>	<b><u>\$6,566,525</u></b>	<b><u>\$201,719</u></b>	<b><u>3.17%</u></b>	<b><u>\$0</u></b>
<b><u>HEALTH &amp; HUMAN SERVICES - NON-DEPARTMENTAL:</u></b>														
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	<u>\$29</u>	<u>\$24</u>	<u>\$14</u>	<u>\$94</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>		<b><u>\$3,610</u></b>	<b><u>\$3,605</u></b>	<b><u>\$3,595</u></b>	<b><u>\$3,675</u></b>	<b><u>\$3,650</u></b>	<b><u>\$3,650</u></b>	<b><u>\$3,581</u></b>	<b><u>\$3,631</u></b>	<b><u>\$3,650</u></b>	<b><u>\$3,650</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>PW TRANSPORTATION - NON-DEPARTMENTAL:</b>														
100.04.06.00.6010	CITY FUNDED TRANSPORTATION	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>NON-DEPTMENTAL TRANSPORTATION Total</b>		<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>
<b>PUBLIC WORKS - ENGINEERING DIVISION:</b>														
100.04.19.00.5101	SALARIES & WAGES	\$113,118	\$118,007	\$122,246	\$132,871	\$136,851	\$136,851	\$88,737	\$137,500	\$128,682	\$128,682	(\$8,169)	-5.97%	\$0
100.04.19.00.5201	FICA	\$8,451	\$8,807	\$9,160	\$10,136	\$10,653	\$10,653	\$6,765	\$10,520	\$9,991	\$9,991	(\$662)	-6.21%	\$0
100.04.19.00.5202	PENSION	\$6,710	\$7,883	\$8,549	\$7,871	\$8,205	\$8,205	\$5,794	\$9,050	\$7,902	\$7,902	(\$304)	-3.70%	\$0
100.04.19.00.5203	HEALTH INSURANCE	\$28,071	\$30,961	\$26,488	\$16,413	\$23,064	\$23,064	\$8,938	\$16,500	\$13,540	\$13,540	(\$9,524)	-41.29%	\$0
100.04.19.00.5204	LIFE	\$295	\$348	\$381	\$288	\$325	\$325	\$160	\$250	\$339	\$339	\$15	4.50%	\$0
100.04.19.00.5205	FSA FEE EXPENSE	\$72	\$66	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.19.00.5225	CLOTHING ALLOWANCE	\$500	\$500	\$500	\$500	\$500	\$500	\$477	\$500	\$500	\$500	\$0	0.00%	\$0
100.04.19.00.5229	HEALTH ALLOWANCE	\$0	\$800	\$1,920	\$2,400	\$2,400	\$2,400	\$1,600	\$2,400	\$1,920	\$1,920	(\$480)	-20.00%	\$0
100.04.19.00.5302	MILEAGE	\$121	\$460	\$130	\$0	\$500	\$500	\$281	\$500	\$500	\$500	\$0	0.00%	\$0
100.04.19.00.5303	CONFERENCES, SPEC. EVENTS &	\$1,435	\$1,023	\$1,574	\$3,011	\$2,800	\$2,800	\$1,088	\$2,000	\$2,800	\$2,800	\$0	0.00%	\$0
100.04.19.00.5305	DUES AND MEMBERSHIPS	\$848	\$450	\$768	\$859	\$625	\$625	\$531	\$625	\$750	\$750	\$125	20.00%	\$0
100.04.19.00.5405	MAINTENANCE OF VEHICLES	\$1,228	\$832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.19.00.5410	OTHER EQUIP MAINT & RENTAL	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0
100.04.19.00.5506	COMPUTER CHARGES	\$3,058	\$3,058	\$3,167	\$3,267	\$4,800	\$4,800	\$3,363	\$3,800	\$3,800	\$3,800	(\$1,000)	-20.83%	\$0
100.04.19.00.5601	TELEPHONE	\$786	\$1,083	\$915	\$1,161	\$1,140	\$1,140	\$785	\$1,140	\$1,140	\$1,140	\$0	0.00%	\$0
100.04.19.00.5704	OTHER SUPPLIES AND EXPENSES	\$298	\$641	\$713	\$837	\$1,250	\$1,250	\$536	\$1,250	\$1,300	\$1,300	\$50	4.00%	\$0
100.04.19.00.5715	SUPPLIES EXPENSE - SURVEY WORK	\$527	\$523	\$336	\$336	\$400	\$400	\$0	\$400	\$400	\$400	\$0	0.00%	\$0
100.04.19.00.5815	FEES	\$5,281	\$592	\$2,623	\$1,835	\$2,500	\$2,500	\$1,680	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
<b>DPW-ENGINEERING DIVISION Total</b>		<b>\$170,798</b>	<b>\$176,034</b>	<b>\$179,500</b>	<b>\$181,785</b>	<b>\$196,512</b>	<b>\$196,512</b>	<b>\$120,734</b>	<b>\$189,435</b>	<b>\$176,564</b>	<b>\$176,564</b>	<b>(\$19,948)</b>	<b>-10.15%</b>	<b>\$0</b>
<b>PUBLIC WORKS - ADMINISTRATION DIVISION:</b>														
100.04.51.01.5101	SALARIES AND WAGES	\$199,468	\$202,247	\$242,664	\$229,493	\$200,542	\$200,542	\$119,688	\$205,000	\$202,276	\$202,276	\$1,734	0.86%	\$0
100.04.51.01.5102	SALARIES AND WAGES-OVERTIME	\$0	\$0	\$318	\$598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5120	GENERAL CITY & PARKS	\$26,316	\$19,446	\$38,000	\$128,891	\$88,217	\$88,217	\$116,017	\$135,000	\$130,540	\$130,540	\$42,323	47.98%	\$0
100.04.51.01.5123	GENERAL CITY - ELECTIONS	\$17,697	\$5,928	\$8,455	\$7,449	\$12,722	\$12,722	\$9,398	\$13,000	\$8,112	\$8,112	(\$4,610)	-36.24%	\$0
100.04.51.01.5124	BML BOAT LAUNCH	\$0	\$2,282	\$200	\$1,510	\$984	\$984	\$1,977	\$2,250	\$2,412	\$2,412	\$1,428	145.12%	\$0
100.04.51.01.5125	BML PARKING LOT	\$76	\$0	\$775	\$12,402	\$337	\$337	\$19,408	\$22,000	\$16,043	\$16,043	\$15,706	4660.53%	\$0
100.04.51.01.5150	AUTO ALLOWANCE	\$1,000	\$1,038	\$1,000	\$962	\$900	\$900	\$654	\$900	\$1,000	\$1,000	\$100	11.11%	\$0
100.04.51.01.5201	FICA	\$18,599	\$17,616	\$22,562	\$29,658	\$24,948	\$24,948	\$21,449	\$29,000	\$29,716	\$29,716	\$4,768	19.11%	\$0
100.04.51.01.5202	PENSION	\$14,418	\$15,145	\$19,749	\$23,315	\$18,358	\$18,358	\$16,036	\$25,000	\$22,680	\$22,680	\$4,322	23.54%	\$0
100.04.51.01.5203	HEALTH	\$71,826	\$61,721	\$79,439	\$89,513	\$71,716	\$71,716	\$62,791	\$96,000	\$81,051	\$81,051	\$9,335	13.02%	\$0
100.04.51.01.5204	LIFE	\$871	\$981	\$1,203	\$1,541	\$1,058	\$1,058	\$1,018	\$1,500	\$1,247	\$1,247	\$189	17.86%	\$0
100.04.51.01.5205	FSA FEE EXPENSE	\$384	\$455	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5225	CLOTHING/UNIFORM ALLOW	\$4,446	\$4,956	\$5,355	\$9,745	\$5,100	\$5,100	\$1,873	\$9,500	\$10,000	\$10,000	\$4,900	96.08%	\$0
100.04.51.01.5227	DRUG/AUDIO TESTING	\$487	\$812	\$495	\$1,472	\$500	\$500	\$323	\$500	\$500	\$500	\$0	0.00%	\$0
100.04.51.01.5228	SAFETY GLASSES/CDL LINCENSE	\$1,743	\$1,138	\$1,322	\$2,413	\$2,000	\$2,000	\$695	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.04.51.01.5229	HEALTH INS. ALLOWANCE	\$9,293	\$11,434	\$13,222	\$15,260	\$18,060	\$18,060	\$12,040	\$18,060	\$18,060	\$18,060	\$0	0.00%	\$0
100.04.51.01.5303	CONFERENCES & SPECIAL EVENTS	\$0	\$0	\$375	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.01.5506	COMPUTER CHARGES/CITY HALL	\$3,620	\$3,740	\$3,377	\$9,759	\$6,500	\$6,500	\$3,299	\$5,800	\$5,800	\$5,800	(\$700)	-10.77%	\$0
100.04.51.01.5605	TELEPHONE/PUBLIC WORKS	\$706	\$665	\$411	\$262	\$840	\$840	\$160	\$1,200	\$1,200	\$1,200	\$360	42.86%	\$0
100.04.51.01.5701	OFFICE SUPPLIES AND EXPENSES	\$332	\$247	\$506	\$995	\$1,000	\$1,000	\$1,152	\$1,200	\$1,250	\$1,250	\$250	25.00%	\$0
100.04.51.01.5820	CONTRACTED SERVICES	\$0	\$0	\$0	\$76,985	\$66,000	\$66,000	\$36,283	\$66,000	\$70,000	\$70,000	\$4,000	6.06%	\$0
100.04.51.01.6001	NOTICES AND PUBLICATIONS	\$294	\$695	\$604	\$1,191	\$500	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%	\$0
<b>DPW - ADMINISTRATION Total</b>		<b>\$371,575</b>	<b>\$350,545</b>	<b>\$440,177</b>	<b>\$643,837</b>	<b>\$520,282</b>	<b>\$520,282</b>	<b>\$424,260</b>	<b>\$633,910</b>	<b>\$603,887</b>	<b>\$603,887</b>	<b>\$83,605</b>	<b>16.07%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>PUBLIC WORKS - ROAD MAINTENANCE DIVISION:</u></b>														
100.04.51.02.5101	SALARIES AND WAGES	\$184,934	\$152,466	\$178,449	\$183,987	\$204,570	\$204,570	\$111,758	\$185,000	\$185,741	\$185,741	(\$18,829)	-9.20%	\$0
100.04.51.02.5102	SALARIES & WAGES - OVERTIME	\$0	\$326	\$318	\$321	\$299	\$299	\$0	\$200	\$380	\$380	\$81	27.09%	\$0
100.04.51.02.5201	FICA	\$13,777	\$11,325	\$13,220	\$13,644	\$15,673	\$15,673	\$8,255	\$14,175	\$14,238	\$14,238	(\$1,435)	-9.16%	\$0
100.04.51.02.5202	PENSION	\$10,665	\$9,411	\$11,570	\$11,788	\$12,422	\$12,422	\$7,200	\$12,250	\$11,748	\$11,748	(\$674)	-5.43%	\$0
100.04.51.02.5203	HEALTH	\$45,387	\$33,189	\$29,782	\$33,456	\$48,451	\$48,451	\$22,025	\$35,000	\$41,890	\$41,890	(\$6,561)	-13.54%	\$0
100.04.51.02.5204	LIFE	\$750	\$596	\$646	\$686	\$714	\$714	\$472	\$730	\$645	\$645	(\$69)	-9.66%	\$0
100.04.51.02.5205	FSA FEE EXPENSE	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.02.5740	ROAD OILS AND ASPHALT	\$42,714	\$54,723	\$50,223	\$59,213	\$50,000	\$50,000	\$8,773	\$50,000	\$50,000	\$50,000	\$0	0.00%	\$0
100.04.51.02.5741	SAND, STONE AND GRAVEL	\$12,585	\$21,339	\$25,175	\$35,152	\$24,000	\$24,000	\$18,290	\$24,000	\$30,000	\$30,000	\$6,000	25.00%	\$0
100.04.51.02.5742	OTHER ROAD MATERIALS	\$23,106	\$24,178	\$29,661	\$36,059	\$30,000	\$30,000	\$13,656	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$0
100.04.51.02.6025	HAZARDOUS WASTE REMOVAL	<u>\$3,202</u>	<u>\$3,495</u>	<u>\$2,708</u>	<u>\$3,062</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$869</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>DPW - ROAD MAINT Total</b>		<b><u>\$337,120</u></b>	<b><u>\$311,049</u></b>	<b><u>\$341,766</u></b>	<b><u>\$377,367</u></b>	<b><u>\$389,629</u></b>	<b><u>\$389,629</u></b>	<b><u>\$191,297</u></b>	<b><u>\$354,855</u></b>	<b><u>\$368,142</u></b>	<b><u>\$368,142</u></b>	<b><u>(\$21,487)</u></b>	<b><u>-5.51%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - STREET SIGNS DIVISION:</u></b>														
100.04.51.03.5101	SALARIES AND WAGES	\$23,768	\$20,153	\$14,284	\$18,176	\$23,083	\$23,083	\$18,397	\$25,000	\$19,549	\$19,549	(\$3,534)	-15.31%	\$0
100.04.51.03.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$3	\$0	\$1	\$1	\$0	\$0	\$0	\$0	(\$1)	-100.00%	\$0
100.04.51.03.5201	FICA	\$1,754	\$1,501	\$1,058	\$1,355	\$1,766	\$1,766	\$1,350	\$1,915	\$1,495	\$1,495	(\$271)	-15.35%	\$0
100.04.51.03.5202	PENSION	\$1,397	\$1,288	\$912	\$1,147	\$1,400	\$1,400	\$1,209	\$1,650	\$1,234	\$1,234	(\$166)	-11.86%	\$0
100.04.51.03.5203	HEALTH	\$4,647	\$3,401	\$2,060	\$2,211	\$5,467	\$5,467	\$5,159	\$7,300	\$4,409	\$4,409	(\$1,058)	-19.35%	\$0
100.04.51.03.5204	LIFE	\$76	\$85	\$46	\$54	\$81	\$81	\$51	\$85	\$68	\$68	(\$13)	-16.05%	\$0
100.04.51.03.5704	OTHER SUPPLIES AND EXPENSES	\$687	\$1,835	\$974	\$113	\$1,000	\$1,000	\$55	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.04.51.03.5743	SIGNS, POSTS AND GUIDE BOARD	<u>\$17,150</u>	<u>\$16,063</u>	<u>\$8,809</u>	<u>\$26,100</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$16,093</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$4,000</u>	<u>22.22%</u>	<u>\$0</u>
<b>DPW - STREET SIGNS Total</b>		<b><u>\$49,479</u></b>	<b><u>\$44,325</u></b>	<b><u>\$28,146</u></b>	<b><u>\$49,156</u></b>	<b><u>\$50,798</u></b>	<b><u>\$50,798</u></b>	<b><u>\$42,314</u></b>	<b><u>\$58,950</u></b>	<b><u>\$49,755</u></b>	<b><u>\$49,755</u></b>	<b><u>(\$1,043)</u></b>	<b><u>-2.05%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - STORM WATER DIVISION:</u></b>														
100.04.51.04.5101	SALARIES AND WAGES	\$162,069	\$200,882	\$165,550	\$189,151	\$209,588	\$209,588	\$109,831	\$180,000	\$190,638	\$190,638	(\$18,950)	-9.04%	\$0
100.04.51.04.5102	SALARIES & WAGES - OVERTIME	\$202	\$1,849	\$806	\$759	\$1,329	\$1,329	\$641	\$1,000	\$1,340	\$1,340	\$11	0.83%	\$0
100.04.51.04.5201	FICA	\$12,176	\$15,006	\$12,287	\$13,997	\$16,135	\$16,135	\$8,177	\$13,850	\$14,686	\$14,686	(\$1,449)	-8.98%	\$0
100.04.51.04.5202	PENSION	\$8,913	\$12,091	\$10,340	\$12,595	\$12,795	\$12,795	\$7,210	\$11,950	\$12,122	\$12,122	(\$673)	-5.26%	\$0
100.04.51.04.5203	HEALTH	\$29,438	\$42,724	\$33,392	\$41,997	\$49,639	\$49,639	\$22,312	\$40,000	\$42,994	\$42,994	(\$6,645)	-13.39%	\$0
100.04.51.04.5204	LIFE	\$551	\$706	\$564	\$571	\$732	\$732	\$400	\$670	\$662	\$662	(\$70)	-9.56%	\$0
100.04.51.04.5205	FSA FEE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.04.5744	OTHER MATERIALS	\$13,622	\$20,449	\$10,411	\$15,030	\$13,000	\$13,000	\$13,504	\$13,000	\$13,000	\$13,000	\$0	0.00%	\$0
100.04.51.04.5745	CULVERT PIPE/DRAIN TILE/EQUIP	\$31,028	\$59,586	\$22,425	\$64,479	\$38,000	\$38,000	\$24,677	\$38,000	\$38,000	\$38,000	\$0	0.00%	\$0
100.04.51.04.5750	EMERGENCY STORM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.04.6026	STORM WATER LOCATION EXPENSE	<u>\$12,871</u>	<u>\$15,706</u>	<u>\$15,462</u>	<u>\$14,162</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$8,479</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>DPW - STORM WATER Total</b>		<b><u>\$270,869</u></b>	<b><u>\$369,000</u></b>	<b><u>\$271,236</u></b>	<b><u>\$352,740</u></b>	<b><u>\$359,218</u></b>	<b><u>\$359,218</u></b>	<b><u>\$195,232</u></b>	<b><u>\$316,470</u></b>	<b><u>\$331,442</u></b>	<b><u>\$331,442</u></b>	<b><u>(\$27,776)</u></b>	<b><u>-7.73%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - SNOW &amp; ICE CONTROL DIVISION:</u></b>														
100.04.51.05.5101	SALARIES AND WAGES	\$75,868	\$119,466	\$131,543	\$109,300	\$129,630	\$129,630	\$76,658	\$129,630	\$130,159	\$130,159	\$529	0.41%	\$0
100.04.51.05.5102	SALARIES & WAGES - OVERTIME	\$16,766	\$43,725	\$43,276	\$34,288	\$48,258	\$48,258	\$14,289	\$45,000	\$47,614	\$47,614	(\$644)	-1.33%	\$0
100.04.51.05.5201	FICA	\$6,916	\$12,133	\$12,941	\$10,662	\$13,608	\$13,608	\$6,587	\$13,500	\$13,600	\$13,600	(\$8)	-0.06%	\$0
100.04.51.05.5202	PENSION	\$5,439	\$10,828	\$12,102	\$9,473	\$11,044	\$11,044	\$5,788	\$11,000	\$11,452	\$11,452	\$408	3.69%	\$0
100.04.51.05.5203	HEALTH	\$17,066	\$24,167	\$27,074	\$19,494	\$30,702	\$30,702	\$18,972	\$31,500	\$29,355	\$29,355	(\$1,347)	-4.39%	\$0
100.04.51.05.5204	LIFE	\$293	\$386	\$426	\$286	\$453	\$453	\$355	\$453	\$452	\$452	(\$1)	-0.22%	\$0
100.04.51.05.5205	FSA FEE EXPENSE	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.05.5704	OTHER SUPPLIES AND EXPENSES	\$354	\$2,041	\$1,593	\$3,155	\$2,000	\$2,000	\$186	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.04.51.05.5746	SNOW FENCE AND POSTS	\$780	\$997	\$1,091	\$929	\$1,000	\$1,000	\$486	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0
100.04.51.05.5747	SAND AND SALT	<u>\$133,715</u>	<u>\$231,617</u>	<u>\$218,075</u>	<u>\$198,891</u>	<u>\$215,000</u>	<u>\$215,000</u>	<u>\$158,974</u>	<u>\$215,000</u>	<u>\$215,000</u>	<u>\$215,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>DPW - SNOW &amp; ICE CONTROL Total</b>		<b><u>\$257,200</u></b>	<b><u>\$445,361</u></b>	<b><u>\$448,121</u></b>	<b><u>\$386,478</u></b>	<b><u>\$451,695</u></b>	<b><u>\$451,695</u></b>	<b><u>\$282,296</u></b>	<b><u>\$449,083</u></b>	<b><u>\$450,632</u></b>	<b><u>\$450,632</u></b>	<b><u>(\$1,063)</u></b>	<b><u>-0.24%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>PUBLIC WORKS - UTILITY &amp; STREET LIGHTING DIVISION:</u></b>														
100.04.51.06.5910	UTILITIES	\$72,784	\$82,273	\$83,582	\$90,653	\$86,000	\$86,000	\$53,051	\$90,000	\$91,000	\$91,000	\$5,000	5.81%	\$0
100.04.51.06.5911	INDUSTRIAL LIGHTING/REPAIR	\$2,034	\$1,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.06.5912	TESS CORNERS LIGHTING	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.06.5916	STREET LIGHT MAINTENANCE	<u>\$0</u>	<u>\$0</u>	<u>\$3,890</u>	<u>\$7,570</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$7,689</u>	<u>\$8,000</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$2,500</u>	<u>50.00%</u>	<u>\$0</u>
<b>DPW - UTILITY &amp; STREET LIGHTING Total</b>		<b><u>\$75,522</u></b>	<b><u>\$83,779</u></b>	<b><u>\$87,472</u></b>	<b><u>\$98,223</u></b>	<b><u>\$91,000</u></b>	<b><u>\$91,000</u></b>	<b><u>\$60,740</u></b>	<b><u>\$98,000</u></b>	<b><u>\$98,500</u></b>	<b><u>\$98,500</u></b>	<b><u>\$7,500</u></b>	<b><u>8.24%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - MACHINERY &amp; EQUIPMENT DIVISION:</u></b>														
100.04.51.07.5101	SALARIES AND WAGES	\$58,642	\$57,676	\$55,942	\$66,443	\$68,313	\$68,313	\$43,258	\$68,313	\$66,902	\$66,902	(\$1,411)	-2.07%	\$0
100.04.51.07.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$243	\$388	\$113	\$113	\$0	\$113	\$248	\$248	\$135	119.47%	\$0
100.04.51.07.5201	FICA	\$4,288	\$4,137	\$4,075	\$4,847	\$5,235	\$5,235	\$3,160	\$5,235	\$5,137	\$5,137	(\$98)	-1.87%	\$0
100.04.51.07.5202	PENSION	\$3,455	\$3,829	\$3,769	\$4,536	\$4,149	\$4,149	\$2,855	\$4,149	\$4,239	\$4,239	\$90	2.17%	\$0
100.04.51.07.5203	HEALTH	\$17,281	\$21,329	\$22,197	\$24,756	\$16,179	\$16,179	\$18,895	\$25,000	\$15,088	\$15,088	(\$1,091)	-6.74%	\$0
100.04.51.07.5204	LIFE	\$96	\$119	\$80	\$80	\$239	\$239	\$71	\$110	\$232	\$232	(\$7)	-2.93%	\$0
100.04.51.07.5205	FSA FEE EXPENSE	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.07.5405	MAINT OF VEHICLES & EQUIPMEN	\$74,689	\$66,937	\$83,932	\$102,625	\$100,000	\$100,000	\$73,722	\$100,000	\$100,000	\$100,000	\$0	0.00%	\$0
100.04.51.07.5410	RENTAL OF EQUIPMENT	\$7,825	\$6,970	\$7,475	\$8,875	\$13,500	\$13,500	\$1,400	\$13,500	\$10,500	\$10,500	(\$3,000)	-22.22%	\$0
100.04.51.07.5704	OTHER SUPPLIES AND EXPENSES	\$9,418	\$3,971	\$4,936	\$7,436	\$9,000	\$9,000	\$4,791	\$9,000	\$9,000	\$9,000	\$0	0.00%	\$0
100.04.51.07.5735	AUTO EXP - OIL & TIRE	\$5,643	\$14,054	\$20,481	\$15,650	\$15,000	\$15,000	\$12,661	\$18,000	\$18,000	\$18,000	\$3,000	20.00%	\$0
100.04.51.07.5736	GAS BOY FUEL	\$67,357	\$101,465	\$100,357	\$91,275	\$115,000	\$115,000	\$29,998	\$115,000	\$115,000	\$115,000	\$0	0.00%	\$0
100.04.51.07.6109	UNDERGROUND STORAGE TANK INS	<u>\$1,310</u>	<u>\$1,334</u>	<u>\$796</u>	<u>\$1,367</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$1,391</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>DPW - MACHINERY &amp; EQUIPMENT Total</b>		<b><u>\$250,051</u></b>	<b><u>\$281,821</u></b>	<b><u>\$304,283</u></b>	<b><u>\$328,277</u></b>	<b><u>\$348,128</u></b>	<b><u>\$348,128</u></b>	<b><u>\$192,202</u></b>	<b><u>\$359,820</u></b>	<b><u>\$345,746</u></b>	<b><u>\$345,746</u></b>	<b><u>(\$2,382)</u></b>	<b><u>-0.68%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - BUILDING MAINTENANCE DIVISION:</u></b>														
100.04.51.08.5101	SALARIES AND WAGES	\$19,973	\$24,063	\$13,456	\$20,438	\$22,800	\$22,800	\$5,527	\$15,000	\$21,534	\$21,534	(\$1,266)	-5.55%	\$0
100.04.51.08.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.08.5201	FICA	\$1,494	\$1,810	\$1,053	\$1,532	\$1,744	\$1,744	\$410	\$1,150	\$1,647	\$1,647	(\$97)	-5.56%	\$0
100.04.51.08.5202	PENSION	\$772	\$814	\$570	\$1,091	\$1,382	\$1,382	\$253	\$1,000	\$1,359	\$1,359	(\$23)	-1.66%	\$0
100.04.51.08.5203	HEALTH	\$3,998	\$3,431	\$1,772	\$2,737	\$5,400	\$5,400	\$1,044	\$2,250	\$4,857	\$4,857	(\$543)	-10.06%	\$0
100.04.51.08.5204	LIFE	\$28	\$30	\$23	\$35	\$80	\$80	\$5	\$20	\$75	\$75	(\$5)	-6.25%	\$0
100.04.51.08.5205	FSA FEE EXPENSE	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.08.5415	MAINT OF BLDGS & GROUNDS	\$6,935	\$11,890	\$10,273	\$41,509	\$38,230	\$38,230	\$34,870	\$40,000	\$45,000	\$45,000	\$6,770	17.71%	\$0
100.04.51.08.5605	TELEPHONE	\$0	\$0	\$0	\$180	\$120	\$120	\$160	\$120	\$120	\$120	\$0	0.00%	\$0
100.04.51.08.5704	OTHER SUPPLIES AND EXPENSES	\$339	\$1,808	\$562	\$2,284	\$1,500	\$1,500	\$407	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0
100.04.51.08.5910	UTILITIES	\$13,486	\$15,953	\$22,242	\$34,149	\$45,000	\$45,000	\$18,906	\$45,000	\$45,000	\$45,000	\$0	0.00%	\$0
100.04.51.08.5915	UTILITY-SEWER/WATER USAGE	<u>\$1,684</u>	<u>\$1,719</u>	<u>\$1,809</u>	<u>\$11,153</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$8,667</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$1,000</u>	<u>9.09%</u>	<u>\$0</u>
<b>DPW - BUILDING MAINTENANCE Total</b>		<b><u>\$48,716</u></b>	<b><u>\$61,517</u></b>	<b><u>\$52,283</u></b>	<b><u>\$115,109</u></b>	<b><u>\$127,256</u></b>	<b><u>\$127,256</u></b>	<b><u>\$70,250</u></b>	<b><u>\$118,040</u></b>	<b><u>\$133,092</u></b>	<b><u>\$133,092</u></b>	<b><u>\$5,836</u></b>	<b><u>4.59%</u></b>	<b><u>\$0</u></b>
<b><u>PUBLIC WORKS - BRIDGES &amp; DAMS DIVISION:</u></b>														
100.04.51.09.5101	SALARIES AND WAGES	\$1,352	\$104	\$2,326	\$1,356	\$1,500	\$1,500	\$0	\$1,250	\$1,407	\$1,407	(\$93)	-6.20%	\$0
100.04.51.09.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.04.51.09.5201	FICA	\$101	\$8	\$171	\$101	\$115	\$115	\$0	\$95	\$108	\$108	(\$7)	-6.09%	\$0
100.04.51.09.5202	PENSION	\$80	\$7	\$147	\$82	\$91	\$91	\$0	\$83	\$89	\$89	(\$2)	-2.20%	\$0
100.04.51.09.5203	HEALTH	\$270	\$0	\$918	\$216	\$355	\$355	\$0	\$325	\$317	\$317	(\$38)	-10.70%	\$0
100.04.51.09.5204	LIFE	\$1	\$0	\$6	\$3	\$5	\$5	\$0	\$3	\$5	\$5	\$0	0.00%	\$0
100.04.51.09.5744	INSPECTIONS/OTHER MATERIALS	<u>\$2,900</u>	<u>\$300</u>	<u>\$8,614</u>	<u>\$4,836</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>DPW - BRIDGES &amp; DAMS Total</b>		<b><u>\$4,703</u></b>	<b><u>\$419</u></b>	<b><u>\$12,186</u></b>	<b><u>\$6,592</u></b>	<b><u>\$5,066</u></b>	<b><u>\$5,066</u></b>	<b><u>\$0</u></b>	<b><u>\$4,756</u></b>	<b><u>\$4,926</u></b>	<b><u>\$4,926</u></b>	<b><u>(\$140)</u></b>	<b><u>-2.76%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>PUBLIC WORKS - WEED CUTTING DIVISION:</b>														
100.04.51.10.5101	SALARIES AND WAGES	\$23,771	\$23,661	\$23,105	\$27,028	\$27,973	\$27,973	\$25,527	\$29,500	\$27,418	\$27,418	(\$555)	-1.98%	\$0
100.04.51.10.5201	FICA	\$1,789	\$1,765	\$1,737	\$2,037	\$2,140	\$2,140	\$1,921	\$2,300	\$2,098	\$2,098	(\$42)	-1.96%	\$0
100.04.51.10.5202	PENSION	\$1,347	\$1,574	\$1,600	\$1,779	\$1,696	\$1,696	\$1,654	\$1,950	\$1,730	\$1,730	\$34	2.00%	\$0
100.04.51.10.5203	HEALTH	\$2,384	\$3,156	\$3,503	\$3,908	\$6,625	\$6,625	\$4,053	\$5,000	\$6,184	\$6,184	(\$441)	-6.66%	\$0
100.04.51.10.5204	LIFE	\$50	\$72	\$77	\$85	\$98	\$98	\$86	\$105	\$95	\$95	(\$3)	-3.06%	\$0
100.04.51.10.5704	OTHER SUPPLIES AND EXPENSES	<u>\$886</u>	<u>\$390</u>	<u>\$0</u>	<u>\$386</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
<b>DPW - WEED CUTTING Total</b>		<b><u>\$30,228</u></b>	<b><u>\$30,618</u></b>	<b><u>\$30,023</u></b>	<b><u>\$35,222</u></b>	<b><u>\$38,532</u></b>	<b><u>\$38,532</u></b>	<b><u>\$33,241</u></b>	<b><u>\$38,855</u></b>	<b><u>\$37,525</u></b>	<b><u>\$37,525</u></b>	<b><u>(\$1,007)</u></b>	<b><u>-2.61%</u></b>	<b><u>\$0</u></b>
<b>TOTAL DPW DIVISIONS</b>		<b><u>\$1,695,463</u></b>	<b><u>\$1,978,433</u></b>	<b><u>\$2,015,692</u></b>	<b><u>\$2,393,002</u></b>	<b><u>\$2,381,604</u></b>	<b><u>\$2,381,604</u></b>	<b><u>\$1,491,832</u></b>	<b><u>\$2,432,739</u></b>	<b><u>\$2,423,647</u></b>	<b><u>\$2,423,647</u></b>	<b><u>\$42,043</u></b>	<b><u>1.77%</u></b>	<b><u>\$0</u></b>
<b>TOTAL PUBLIC WORKS</b>		<b><u>\$1,866,261</u></b>	<b><u>\$2,159,467</u></b>	<b><u>\$2,200,192</u></b>	<b><u>\$2,574,786</u></b>	<b><u>\$2,578,116</u></b>	<b><u>\$2,578,116</u></b>	<b><u>\$1,612,565</u></b>	<b><u>\$2,622,174</u></b>	<b><u>\$2,600,211</u></b>	<b><u>\$2,600,211</u></b>	<b><u>\$22,095</u></b>	<b><u>0.86%</u></b>	<b><u>\$0</u></b>
<b>CULTURE, RECREATION &amp; EDUCATION - NON-DEPARTMENTAL:</b>														
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	<u>\$47,479</u>	<u>\$47,013</u>	<u>\$50,419</u>	<u>\$42,611</u>	<u>\$50,500</u>	<u>\$50,500</u>	<u>\$50,999</u>	<u>\$51,500</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>(\$500)</u>	<u>-0.99%</u>	<u>\$0</u>
<b>PARADE/LML DISTRICT Total</b>		<b><u>\$56,479</u></b>	<b><u>\$56,013</u></b>	<b><u>\$59,419</u></b>	<b><u>\$51,611</u></b>	<b><u>\$59,500</u></b>	<b><u>\$59,500</u></b>	<b><u>\$59,999</u></b>	<b><u>\$60,500</u></b>	<b><u>\$59,000</u></b>	<b><u>\$59,000</u></b>	<b><u>(\$500)</u></b>	<b><u>-0.84%</u></b>	<b><u>\$0</u></b>
<b>CULTURE, RECREATION &amp; EDUCATION - LIBRARY:</b>														
100.05.71.00.5101	SALARY & WAGES	\$544,015	\$574,213	\$594,646	\$609,546	\$583,401	\$583,401	\$356,081	\$570,000	\$586,070	\$586,070	\$2,669	0.46%	\$0
100.05.71.00.5102	SALARIES & WAGES - OVERTIME	\$4,608	\$1,037	\$730	\$0	\$2,000	\$2,000	\$0	\$1,000	\$2,000	\$2,000	\$0	0.00%	\$0
100.05.71.00.5201	FICA	\$39,835	\$43,492	\$45,127	\$46,149	\$45,629	\$45,629	\$27,519	\$44,000	\$46,603	\$46,603	\$974	2.13%	\$0
100.05.71.00.5202	PENSION	\$31,497	\$37,037	\$39,824	\$38,812	\$35,713	\$35,713	\$21,788	\$33,000	\$38,119	\$38,119	\$2,406	6.74%	\$0
100.05.71.00.5203	HEALTH	\$111,840	\$118,806	\$119,202	\$125,013	\$127,776	\$127,776	\$49,009	\$80,000	\$71,580	\$71,580	(\$56,196)	-43.98%	\$0
100.05.71.00.5204	LIFE	\$2,104	\$1,674	\$1,675	\$1,405	\$1,466	\$1,466	\$779	\$1,200	\$1,282	\$1,282	(\$184)	-12.54%	\$0
100.05.71.00.5205	FSA FEE EXPENSE	\$0	\$5	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.00.5229	HEALTH INSURANCE ALLOWANCE	\$8,785	\$11,510	\$12,120	\$10,575	\$10,560	\$10,560	\$10,720	\$17,000	\$21,120	\$21,120	\$10,560	100.00%	\$0
100.05.71.00.5302	MILEAGE	\$675	\$1,032	\$653	\$728	\$1,200	\$1,200	\$533	\$1,000	\$1,200	\$1,200	\$0	0.00%	\$0
100.05.71.00.5303	CONFERENCES & TRAINING	\$1,473	\$1,475	\$2,310	\$1,997	\$3,500	\$3,500	\$1,705	\$3,500	\$3,500	\$3,500	\$0	0.00%	\$0
100.05.71.00.5305	DUES & MEMBERSHIP	\$0	\$835	\$1,051	\$1,006	\$1,200	\$1,200	\$887	\$1,200	\$1,300	\$1,300	\$100	8.33%	\$0
100.05.71.00.5401	LIBRARY EQUIPMENT	\$14,252	\$10,511	\$12,829	\$13,106	\$15,000	\$15,000	\$10,262	\$15,000	\$19,000	\$19,000	\$4,000	26.67%	\$0
100.05.71.00.5415	MAINTENANCE OF BLDG & GROUNDS	\$17,131	\$19,227	\$37,817	\$33,038	\$34,000	\$34,000	\$33,972	\$37,000	\$36,000	\$36,000	\$2,000	5.88%	\$0
100.05.71.00.5505	COMPUTER CHARGES	\$37,428	\$32,141	\$33,399	\$33,053	\$30,000	\$30,000	\$26,561	\$30,000	\$33,390	\$33,390	\$3,390	11.30%	\$0
100.05.71.00.5602	TELEPHONE	\$3,862	\$3,524	\$75	\$321	\$300	\$300	\$150	\$300	\$300	\$300	\$0	0.00%	\$0
100.05.71.00.5701	OFFICE SUPPLIES AND EXPENSES	\$15,544	\$21,514	\$20,317	\$20,543	\$20,000	\$20,000	\$15,974	\$20,000	\$9,800	\$9,800	(\$10,200)	-51.00%	\$0
100.05.71.00.5702	PROCESSING SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,400	\$16,400	\$16,400	#DIV/0!	\$0
100.05.71.00.5703	HOUSEKEEPING SUPPLIES	\$3,198	\$3,628	\$2,835	\$2,825	\$4,000	\$4,000	\$2,125	\$4,000	\$3,500	\$3,500	(\$500)	-12.50%	\$0
100.05.71.00.5740	LIBRARY GRANT EXPENSE	\$0	\$0	\$0	\$0	\$1,813	\$1,813	\$6,290	\$6,171	\$1,592	\$1,592	(\$221)	-12.19%	\$0
100.05.71.00.5752	LIBRARY FRIENDS EXPENSE	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$3,389	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.05.71.00.5774	LIBRARY REPLACEMENT	\$0	\$0	\$0	\$0	\$1,200	\$1,200	\$69	\$1,500	\$1,300	\$1,300	\$100	8.33%	\$0
100.05.71.00.5835	HOUSEKEEPING SERVICES	\$36,588	\$36,588	\$36,588	\$36,638	\$38,500	\$38,500	\$24,392	\$38,500	\$38,500	\$38,500	\$0	0.00%	\$0
100.05.71.00.5910	GAS & ELECTRIC	\$77,675	\$76,554	\$88,539	\$71,865	\$83,500	\$83,500	\$39,971	\$80,000	\$80,000	\$80,000	(\$3,500)	-4.19%	\$0
100.05.71.00.5915	SEWER & WATER	\$1,900	\$2,000	\$1,900	\$2,226	\$2,500	\$2,500	\$1,229	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0
100.05.71.00.6062	PROGRAMMING	\$0	\$0	\$2,934	\$2,999	\$5,000	\$5,000	\$3,603	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0
100.05.71.01.5711	PRINT MATERIALS	\$0	\$0	\$115,232	\$121,382	\$114,000	\$114,000	\$61,772	\$114,000	\$115,000	\$115,000	\$1,000	0.88%	\$0
100.05.71.01.5713	PRINT MATERIALS - ADULT	\$20,705	\$38,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.02.5711	AUDIO VISUAL MATERIALS	\$0	\$0	\$46,487	\$45,905	\$50,000	\$50,000	\$24,433	\$50,000	\$50,000	\$50,000	\$0	0.00%	\$0
100.05.71.03.5711	ELECTRONIC MATERIALS	\$0	\$0	\$13,936	\$14,329	\$16,000	\$16,000	\$12,703	\$16,000	\$16,000	\$16,000	\$0	0.00%	\$0

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>LIBRARY (Continued)</b>														
100.05.71.03.5714	AUDIO VISUAL MATERIAL - A.V.	\$21,991	\$29,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.11.5713	PRINT MATERIALS - JUVENILE	\$20,000	\$23,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.12.5714	AUDIO VISUAL MATERIAL - JUVENL	\$1,447	\$8,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.14.5713	PRINT MATERIALS - MISC	\$3,892	\$6,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.18.5713	PRINT MATERIALS - NEWSPAPER	\$432	\$423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.19.5713	PRINT MATERIALS - PERIODICALS	\$6,256	\$6,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.23.5713	PRINT MATERIALS - REFERENCE	\$1,812	\$1,712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.26.5713	PRINT MATERIALS - SERIALS	\$2,042	\$3,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.35.5714	AUDIO VISUAL MATRL - DATA BASE	\$0	\$10,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.71.36.5713	PRINT MATERIALS - YOUNG ADULT	\$0	\$8,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>LIBRARY Total</b>		<b>\$1,030,989</b>	<b>\$1,136,170</b>	<b>\$1,230,257</b>	<b>\$1,233,460</b>	<b>\$1,233,258</b>	<b>\$1,233,258</b>	<b>\$735,916</b>	<b>\$1,176,871</b>	<b>\$1,206,056</b>	<b>\$1,206,056</b>	<b>(\$27,202)</b>	<b>-2.21%</b>	<b>\$0</b>
<b>CULTURE, RECREATION &amp; EDUCATION - PARKS ADMINISTRATION:</b>														
100.05.72.01.5101	SALARIES & WAGES OTHER	\$131,828	\$139,701	\$131,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5102	PARKS DEPT. OVERTIME	\$1,395	\$3,363	\$2,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5201	FICA	\$10,347	\$9,766	\$9,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5202	PENSION	\$7,958	\$8,430	\$9,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5203	HEALTH	\$26,303	\$21,488	\$21,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5204	LIFE	\$725	\$713	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5205	FSA FEE EXPENSE	\$61	\$57	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5225	CLOTHING ALLOWANCE	\$675	\$390	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5229	HEALTH INS. ALLOWANCE	\$4,800	\$4,800	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5506	COMPUTER CHARGES/CITY HALL	\$4,906	\$3,566	\$3,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.01.5603	TELEPHONE/PARKS	\$1,082	\$1,028	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>PARKS-ADMINISTRATION Total</b>		<b>\$190,081</b>	<b>\$193,301</b>	<b>\$183,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>
<b>CULTURE, RECREATION &amp; EDUCATION - PARKS OPERATIONS:</b>														
100.05.72.02.5101	SALARIES AND WAGES	\$11,636	\$8,535	\$6,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5102	OVERTIME	\$1,079	\$128	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5130	WAGES PARKS OTHER	\$24,440	\$24,741	\$24,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5131	WAGES SHOP WORK	\$21,141	\$18,104	\$18,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5132	WAGES BUILDING/GROUNDS MAINT	\$46,508	\$46,982	\$37,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5133	WAGES GRASS MOWING	\$13,874	\$15,006	\$15,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5134	WAGES ATHLETIC FIELD PREPARA	\$724	\$420	\$579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5135	WAGES SNOW REMOVAL	\$4,540	\$7,717	\$12,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5201	FICA	\$9,406	\$10,472	\$9,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5202	PENSION	\$4,412	\$5,805	\$5,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5203	HEALTH	\$7,257	\$7,844	\$7,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5204	LIFE	\$259	\$392	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5225	CLOTHING ALLOWANCE	\$1,255	\$1,377	\$1,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5301	TRAINING	\$265	\$145	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5405	MAINT OF VEHICLES & EQUIP	\$16,953	\$20,626	\$23,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5410	RENTALS & LEASES	\$1,775	\$1,331	\$1,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5415	MAINT OF BLDGS & GROUNDS	\$16,712	\$22,110	\$19,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5702	OPERATING SUPPLIES & EXPENSE	\$6,026	\$4,846	\$7,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5731	SMALL TOOLS & MINOR EQUIPMEN	\$3,825	\$4,888	\$5,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5735	GAS, OIL & LUBRICATION	\$14,856	\$13,896	\$13,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5801	PROFESSIONAL & CONSULTANT FE	\$1,155	\$1,196	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5820	CONTRACTED SERVICES	\$61,531	\$52,678	\$60,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5910	UTILITIES	\$20,053	\$20,327	\$20,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.02.5915	UTILITIES/WCA/RCA	\$7,306	\$7,606	\$8,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>PARKS-OPERATIONS Total</b>		<b>\$296,988</b>	<b>\$297,172</b>	<b>\$302,657</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>CULTURE, RECREATION &amp; EDUCATION - PARKS HISTORICAL:</u></b>														
100.05.72.03.5603	TELEPHONE CHARGES/PARKS	\$133	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.03.5702	OPERATING SUPPLIES & EXPENSES	\$693	\$939	\$2,744	\$668	\$775	\$775	\$605	\$775	\$1,500	\$1,500	\$725	93.55%	\$0
100.05.72.03.5820	CONTRACTED SERVICES	\$4,862	\$4,906	\$4,856	\$5,441	\$5,550	\$5,550	\$3,104	\$5,550	\$5,800	\$5,800	\$250	4.50%	\$0
100.05.72.03.5910	UTILITIES	\$4,015	\$4,004	\$5,225	\$3,540	\$5,400	\$5,400	\$2,330	\$5,400	\$5,500	\$5,500	\$100	1.85%	\$0
100.05.72.03.5915	SEWER AND WATER USAGE	\$858	\$772	\$904	\$849	\$950	\$950	\$671	\$950	\$970	\$970	\$20	2.11%	\$0
<b>PARKS-HISTORICAL Total</b>		<b>\$10,560</b>	<b>\$10,743</b>	<b>\$13,728</b>	<b>\$10,498</b>	<b>\$12,675</b>	<b>\$12,675</b>	<b>\$6,710</b>	<b>\$12,675</b>	<b>\$13,770</b>	<b>\$13,770</b>	<b>\$1,095</b>	<b>8.64%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - PARKS H.S. ATHLETIC:</u></b>														
100.05.72.04.5420	FEE TO SCHOOL DISTRICT	\$2,480	\$2,961	\$2,900	\$2,900	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0
100.05.72.04.5702	OPERATING SUPPLIES & EXPENSE	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.04.5820	CONTRACTED SERVICES	\$6,000	\$6,000	\$6,000	\$6,000	\$6,100	\$6,100	\$0	\$6,100	\$6,100	\$6,100	\$0	0.00%	\$0
100.05.72.04.5910	UTILITIES	\$1,316	\$1,519	\$1,521	\$1,551	\$1,750	\$1,750	\$0	\$1,750	\$1,785	\$1,785	\$35	2.00%	\$0
100.05.72.04.5915	SEWER AND WATER USAGE	\$6,934	\$5,030	\$5,035	\$5,135	\$5,750	\$5,750	\$0	\$5,750	\$6,000	\$6,000	\$250	4.35%	\$0
<b>PARKS-HS ATHLETIC FIELD Total</b>		<b>\$17,186</b>	<b>\$15,510</b>	<b>\$15,456</b>	<b>\$15,587</b>	<b>\$16,600</b>	<b>\$16,600</b>	<b>\$0</b>	<b>\$16,600</b>	<b>\$16,885</b>	<b>\$16,885</b>	<b>\$285</b>	<b>1.72%</b>	<b>\$0</b>
<b>TOTAL PARKS</b>		<b>\$514,815</b>	<b>\$516,726</b>	<b>\$515,265</b>	<b>\$26,085</b>	<b>\$29,275</b>	<b>\$29,275</b>	<b>\$6,710</b>	<b>\$29,275</b>	<b>\$30,655</b>	<b>\$30,655</b>	<b>\$1,380</b>	<b>4.71%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION ADMINISTRATION:</u></b>														
100.05.72.10.5101	SALARIES & WAGES	\$129,917	\$132,447	\$139,950	\$134,427	\$127,737	\$127,737	\$81,430	\$127,737	\$126,480	\$126,480	(\$1,258)	-0.98%	\$0
100.05.72.10.5110	INSTRUCTION RELATED	\$0	\$0	\$792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5102	SALARIES & WAGES - OVERTIME	\$981	\$912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5201	FICA	\$9,498	\$9,546	\$10,144	\$9,847	\$9,864	\$9,864	\$5,893	\$9,864	\$9,676	\$9,676	(\$188)	-1.91%	\$0
100.05.72.10.5202	PENSION	\$7,633	\$8,710	\$9,705	\$7,663	\$8,431	\$8,431	\$5,368	\$8,431	\$8,601	\$8,601	\$170	2.02%	\$0
100.05.72.10.5203	HEALTH	\$37,327	\$51,072	\$47,106	\$49,001	\$62,366	\$62,366	\$38,489	\$61,000	\$59,837	\$59,837	(\$2,529)	-4.05%	\$0
100.05.72.10.5204	LIFE	\$343	\$354	\$292	\$138	\$147	\$147	\$115	\$147	\$169	\$169	\$22	15.26%	\$0
100.05.72.10.5205	FSA FEE EXPENSE	\$65	\$59	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5229	HEALTH INS. ALLOWANCE	\$0	\$0	\$0	\$500	\$1,200	\$1,200	\$300	\$300	\$0	\$0	(\$1,200)	-100.00%	\$0
100.05.72.10.5301	TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.10.5302	MILEAGE	\$593	\$874	\$307	\$381	\$1,000	\$1,000	\$69	\$300	\$550	\$550	(\$450)	-45.00%	\$0
100.05.72.10.5303	CONFERENCES AND SPECIAL EVEN	\$0	\$0	\$50	\$952	\$1,510	\$1,510	\$0	\$1,650	\$1,650	\$1,650	\$140	9.27%	\$0
100.05.72.10.5305	DUES AND MEMBERSHIPS	\$1,110	\$1,089	\$1,109	\$1,055	\$965	\$965	\$626	\$970	\$970	\$970	\$5	0.52%	\$0
100.05.72.10.5401	COPIER MAINTENANCE	\$301	\$0	\$1,017	\$514	\$1,200	\$1,200	\$846	\$1,400	\$1,400	\$1,400	\$200	16.67%	\$0
100.05.72.10.5506	COMPUTER CHARGES/CITY HALL	\$8,430	\$7,745	\$8,375	\$8,354	\$9,020	\$9,020	\$9,232	\$9,100	\$11,120	\$11,120	\$2,100	23.28%	\$0
100.05.72.10.5601	TELEPHONE	\$1,292	\$1,431	\$620	\$530	\$1,440	\$1,440	\$400	\$720	\$720	\$720	(\$720)	-50.00%	\$0
100.05.72.10.5701	OFFICE SUPPLIES AND EXPENSES	\$2,940	\$2,589	\$2,414	\$2,611	\$2,670	\$2,670	\$1,003	\$2,600	\$2,800	\$2,800	\$130	4.87%	\$0
100.05.72.10.5702	OPERATING SUPPLIES AND EXPEN	\$10	\$267	\$236	\$827	\$600	\$600	\$300	\$600	\$600	\$600	\$0	0.00%	\$0
100.05.72.10.5820	CONTRACTED SERVICES	\$12,168	\$16,347	\$15,446	\$16,943	\$15,600	\$15,600	\$10,950	\$15,600	\$10,500	\$10,500	(\$5,100)	-32.69%	\$0
100.05.72.10.6080	GIFT CERTIFICATES	\$0	\$0	\$0	\$0	\$80	\$80	\$0	\$0	\$0	\$0	(\$80)	-100.00%	\$0
100.05.72.10.6035	TICKET SALES EXPENSE	\$0	\$0	\$0	\$17,251	\$17,500	\$17,500	\$1,967	\$18,450	\$18,100	\$18,100	\$600	3.43%	\$0
<b>RECREATION-ADMINISTRATION Total</b>		<b>\$212,609</b>	<b>\$233,441</b>	<b>\$238,159</b>	<b>\$250,994</b>	<b>\$261,329</b>	<b>\$261,329</b>	<b>\$156,987</b>	<b>\$258,869</b>	<b>\$253,172</b>	<b>\$253,172</b>	<b>(\$8,157)</b>	<b>-3.12%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION AQUATICS PROGRAM:</u></b>														
100.05.72.11.5110	INSTRUCTION RELATED	\$1,725	\$595	\$520	\$1,500	\$1,550	\$1,550	\$900	\$1,320	\$1,650	\$1,650	\$100	6.45%	\$0
100.05.72.11.5301	TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.11.5820	CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.11.6002	CRIMINAL HISTORY CHECKS	\$7	\$0	\$0	\$0	\$30	\$30	\$0	\$0	\$20	\$20	(\$10)	-33.33%	\$0
<b>RECREATION-AQUATICS Total</b>		<b>\$1,732</b>	<b>\$595</b>	<b>\$520</b>	<b>\$1,500</b>	<b>\$1,580</b>	<b>\$1,580</b>	<b>\$900</b>	<b>\$1,320</b>	<b>\$1,670</b>	<b>\$1,670</b>	<b>\$90</b>	<b>5.70%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION ARTS &amp; CRAFTS PROGRAM:</u></b>														
100.05.72.12.5101	SALARIES AND WAGES	\$648	\$1,621	\$0	\$0	\$100	\$100	\$0	\$100	\$100	\$100	\$0	0.00%	\$0
100.05.72.12.5110	INSTRUCTION RELATED	\$2,479	\$2,956	\$5,431	\$3,101	\$5,176	\$5,176	\$4,236	\$6,216	\$5,536	\$5,536	\$360	6.96%	\$0
100.05.72.12.5201	FICA	\$50	\$124	\$0	\$0	\$8	\$8	\$0	\$8	\$8	\$8	\$0	0.00%	\$0
100.05.72.12.5702	OPERATING SUPPLIES	\$142	\$51	\$0	\$0	\$160	\$160	\$0	\$160	\$160	\$160	\$0	0.00%	\$0
100.05.72.12.6002	CRIMINAL HISTORY CHECKS	\$0	\$0	\$0	\$0	\$7	\$7	\$0	\$0	\$7	\$7	\$0	0.00%	\$0
<b>RECREATION-ARTS &amp; CRAFTS Total</b>		<b>\$3,319</b>	<b>\$4,752</b>	<b>\$5,431</b>	<b>\$3,101</b>	<b>\$5,451</b>	<b>\$5,451</b>	<b>\$4,236</b>	<b>\$6,484</b>	<b>\$5,811</b>	<b>\$5,811</b>	<b>\$360</b>	<b>6.60%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION ATHLETICS PROGRAM:</u></b>														
100.05.72.13.5101	SALARIES AND WAGES	\$20,016	\$22,768	\$17,208	\$18,476	\$27,576	\$27,576	\$18,252	\$21,000	\$24,337	\$24,337	(\$3,239)	-11.75%	\$0
100.05.72.13.5110	INSTRUCTION RELATED	\$83,932	\$95,554	\$85,834	\$85,669	\$94,707	\$94,707	\$76,667	\$97,500	\$103,231	\$103,231	\$8,524	9.00%	\$0
100.05.72.13.5201	FICA	\$2,743	\$3,131	\$2,579	\$1,414	\$2,110	\$2,110	\$1,425	\$1,606	\$1,862	\$1,862	(\$248)	-11.75%	\$0
100.05.72.13.5702	OPERATING SUPPLIES	\$6,544	\$5,882	\$4,391	\$4,502	\$6,751	\$6,751	\$5,965	\$7,000	\$8,020	\$8,020	\$1,269	18.80%	\$0
100.05.72.13.5820	CONTRACTED SERVICES	\$2,868	\$3,369	\$3,150	\$3,138	\$5,014	\$5,014	\$2,872	\$2,872	\$5,088	\$5,088	\$75	1.49%	\$0
100.05.72.13.6002	CRIMINAL HISTORY CHECKS	\$182	\$0	\$7	\$35	\$432	\$432	\$266	\$266	\$291	\$291	(\$141)	-32.64%	\$0
<b>RECREATION-ATHLETICS Total</b>		<b>\$116,285</b>	<b>\$130,704</b>	<b>\$113,169</b>	<b>\$113,233</b>	<b>\$136,589</b>	<b>\$136,589</b>	<b>\$105,446</b>	<b>\$130,244</b>	<b>\$142,828</b>	<b>\$142,828</b>	<b>\$6,239</b>	<b>4.57%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION SAFETY PROGRAM:</u></b>														
100.05.72.14.5101	SALARIES AND WAGES	\$1,282	\$1,500	\$1,260	\$1,533	\$1,575	\$1,575	\$1,039	\$1,300	\$1,575	\$1,575	\$0	0.00%	\$0
100.05.72.14.5110	INSTRUCTION RELATED	\$3,244	\$620	\$1,248	\$740	\$850	\$850	\$510	\$1,000	\$1,200	\$1,200	\$350	41.18%	\$0
100.05.72.14.5201	FICA	\$98	\$115	\$96	\$117	\$120	\$120	\$79	\$100	\$120	\$120	\$0	0.00%	\$0
100.05.72.14.5702	OPERATING SUPPLIES	\$96	\$97	\$0	\$295	\$200	\$200	\$0	\$0	\$200	\$200	\$0	0.00%	\$0
100.05.72.14.5730	PROGRAM MATERIALS	\$3,198	\$3,287	\$1,905	\$2,886	\$2,994	\$2,994	\$1,593	\$2,000	\$2,994	\$2,994	\$0	0.00%	\$0
100.05.72.14.5820	CONTRACTED SERVICES	\$0	\$2,508	\$2,280	\$2,550	\$2,520	\$2,520	\$0	\$2,040	\$2,100	\$2,100	(\$420)	-16.67%	\$0
100.05.72.14.6002	CRIMINAL HISTORY CHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>RECREATION-SAFETY Total</b>		<b>\$7,918</b>	<b>\$8,126</b>	<b>\$6,789</b>	<b>\$8,122</b>	<b>\$8,259</b>	<b>\$8,259</b>	<b>\$3,221</b>	<b>\$6,440</b>	<b>\$8,189</b>	<b>\$8,189</b>	<b>(\$70)</b>	<b>-0.85%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION CHILD CARE PROGRAM:</u></b>														
100.05.72.16.5101	SALARIES AND WAGES	\$63,797	\$61,614	\$61,691	\$72,513	\$68,744	\$68,744	\$56,379	\$63,984	\$68,211	\$68,211	(\$533)	-0.78%	\$0
100.05.72.16.5201	FICA	\$4,881	\$4,714	\$4,774	\$5,547	\$5,259	\$5,259	\$4,313	\$4,895	\$5,218	\$5,218	(\$41)	-0.78%	\$0
100.05.72.16.5301	TRAINING	\$120	\$53	\$0	\$22	\$75	\$75	\$0	\$0	\$75	\$75	\$0	0.00%	\$0
100.05.72.16.5702	OPERATING SUPPLIES	\$8,698	\$9,786	\$8,205	\$9,230	\$8,680	\$8,680	\$4,547	\$7,500	\$8,710	\$8,710	\$30	0.35%	\$0
100.05.72.16.5820	CONTRACTED SERVICES	\$7,928	\$6,689	\$7,187	\$9,679	\$10,935	\$10,935	\$7,805	\$12,000	\$17,815	\$17,815	\$6,880	62.92%	\$0
100.05.72.16.6002	CRIMINAL HISTORY CHECKS	\$0	\$84	\$280	\$251	\$251	\$251	\$91	\$248	\$248	\$248	(\$3)	-1.20%	\$0
<b>RECREATION-CHILD CARE Total</b>		<b>\$85,424</b>	<b>\$82,940</b>	<b>\$82,137</b>	<b>\$97,243</b>	<b>\$93,944</b>	<b>\$93,944</b>	<b>\$73,134</b>	<b>\$88,627</b>	<b>\$100,277</b>	<b>\$100,277</b>	<b>\$6,333</b>	<b>6.74%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION LEAGUES PROGRAM:</u></b>														
100.05.72.17.5101	SALARIES AND WAGES	\$17,190	\$14,622	\$12,148	\$9,371	\$9,349	\$9,349	\$2,218	\$2,500	\$5,143	\$5,143	(\$4,207)	-44.99%	\$0
100.05.72.17.5110	INSTRUCTION RELATED	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.5201	FICA	\$1,315	\$1,119	\$929	\$717	\$715	\$715	\$170	\$191	\$393	\$393	(\$322)	-45.00%	\$0
100.05.72.17.5302	MILEAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.05.72.17.5702	OPERATING SUPPLIES & EXPENSES	\$42,622	\$45,536	\$46,737	\$10,354	\$2,456	\$2,456	\$315	\$440	\$1,482	\$1,482	(\$974)	-39.66%	\$0
100.05.72.17.5820	CONTRACTED SERVICES	\$0	\$1,050	\$2,118	\$4,275	\$2,640	\$2,640	\$330	\$1,980	\$3,300	\$3,300	\$660	25.00%	\$0
100.05.72.17.6002	CRIMINAL HISTORY CHECKS	\$273	\$546	\$483	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>RECREATION-LEAGUES Total</b>		<b>\$62,000</b>	<b>\$62,872</b>	<b>\$62,415</b>	<b>\$24,879</b>	<b>\$15,160</b>	<b>\$15,160</b>	<b>\$3,033</b>	<b>\$5,111</b>	<b>\$10,318</b>	<b>\$10,318</b>	<b>(\$4,842)</b>	<b>-31.94%</b>	<b>\$0</b>
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION VARIED INTERESTS PROGRAM:</u></b>														
100.05.72.18.5101	SALARIES AND WAGES	\$1,853	\$1,805	\$1,895	\$3,119	\$7,319	\$7,319	\$1,758	\$2,908	\$7,453	\$7,453	\$134	1.82%	\$0
100.05.72.18.5110	INSTRUCTION RELATED	\$7,027	\$11,627	\$10,096	\$9,274	\$11,983	\$11,983	\$3,128	\$7,100	\$11,951	\$11,951	(\$32)	-0.26%	\$0
100.05.72.18.5201	FICA	\$142	\$138	\$145	\$239	\$560	\$560	\$134	\$222	\$570	\$570	\$10	1.83%	\$0
100.05.72.18.5702	OPERATING SUPPLIES	\$1,017	\$1,504	\$0	\$222	\$775	\$775	\$171	\$375	\$610	\$610	(\$165)	-21.29%	\$0
100.05.72.18.5820	CONTRACTED SERVICES	\$571	\$0	\$572	\$0	\$1,320	\$1,320	\$570	\$250	\$1,320	\$1,320	\$0	0.00%	\$0
100.05.72.18.6002	CRIMINAL HISTORY CHECKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>RECREATION-VARIED INTERESTS Total</b>		<b>\$10,609</b>	<b>\$15,074</b>	<b>\$12,708</b>	<b>\$12,853</b>	<b>\$21,956</b>	<b>\$21,956</b>	<b>\$5,762</b>	<b>\$10,855</b>	<b>\$21,904</b>	<b>\$21,904</b>	<b>(\$53)</b>	<b>-0.24%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
OPERATING EXPENSES  
PROPOSED 2017 BUDGET**

September 14, 2016

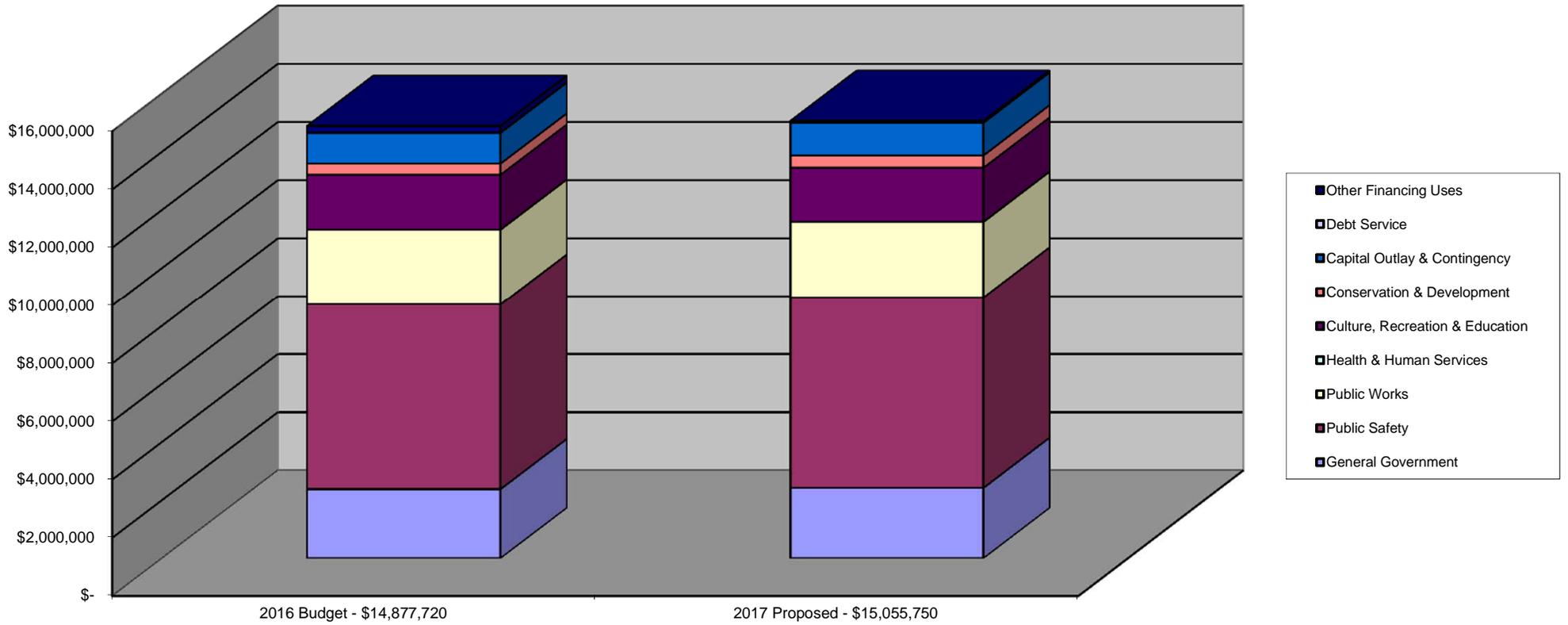
ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b><u>CULTURE, RECREATION &amp; EDUCATION - RECREATION PARKS PROGRAM:</u></b>														
100.05.72.19.5101	SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$18,798	\$18,798	\$13,587	\$15,787	\$18,307	\$18,307	(\$490)	-2.61%	\$0
100.05.72.19.5201	FICA	\$0	\$0	\$0	\$0	\$1,438	\$1,438	\$1,039	\$1,207	\$1,401	\$1,401	(\$38)	-2.61%	\$0
100.05.72.19.5702	OPERATING SUPPLIES AND EXPEN	\$0	\$0	\$0	\$0	\$250	\$250	\$202	\$202	\$250	\$250	\$0	0.00%	\$0
100.05.72.19.6002	CRIMINAL HISTORY CHECKS	\$0	\$0	\$0	\$0	\$10	\$10	\$0	\$0	\$7	\$7	(\$3)	-30.00%	\$0
<b>RECREATION-PARKS Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,496</b>	<b>\$20,496</b>	<b>\$14,828</b>	<b>\$17,196</b>	<b>\$19,965</b>	<b>\$19,965</b>	<b>(\$531)</b>	<b>-2.59%</b>	<b>\$0</b>
<b>TOTAL RECREATION PROGRAMS</b>		<b>\$287,286</b>	<b>\$305,063</b>	<b>\$283,168</b>	<b>\$260,931</b>	<b>\$303,435</b>	<b>\$303,435</b>	<b>\$210,560</b>	<b>\$266,277</b>	<b>\$310,961</b>	<b>\$310,961</b>	<b>\$7,526</b>	<b>2.48%</b>	<b>\$0</b>
<b>TOTAL RECREATION</b>		<b>\$499,895</b>	<b>\$538,504</b>	<b>\$521,327</b>	<b>\$511,925</b>	<b>\$564,764</b>	<b>\$564,764</b>	<b>\$367,547</b>	<b>\$525,146</b>	<b>\$564,133</b>	<b>\$564,133</b>	<b>(\$631)</b>	<b>-0.11%</b>	<b>\$0</b>
<b>TOTAL PARKS &amp; RECREATION</b>		<b>\$1,014,710</b>	<b>\$1,055,230</b>	<b>\$1,036,592</b>	<b>\$538,010</b>	<b>\$594,039</b>	<b>\$594,039</b>	<b>\$374,257</b>	<b>\$554,421</b>	<b>\$594,788</b>	<b>\$594,788</b>	<b>\$749</b>	<b>0.13%</b>	<b>\$0</b>
<b>TOTAL CULTURE, RECREATION &amp; EDUCATION</b>		<b>\$2,102,178</b>	<b>\$2,247,413</b>	<b>\$2,326,268</b>	<b>\$1,823,081</b>	<b>\$1,886,797</b>	<b>\$1,886,797</b>	<b>\$1,170,172</b>	<b>\$1,791,792</b>	<b>\$1,859,844</b>	<b>\$1,859,844</b>	<b>(\$26,953)</b>	<b>-1.43%</b>	<b>\$0</b>
<b><u>CONSERVATION &amp; DEVELOPMENT - CDD PLANNING DIVISION:</u></b>														
100.06.18.01.5101	SALARIES AND WAGES	\$180,766	\$203,318	\$227,133	\$239,014	\$255,119	\$255,119	\$163,252	\$255,119	\$275,969	\$275,969	\$20,850	8.17%	\$0
100.06.18.01.5102	OVERTIME	\$956	\$67	\$885	\$791	\$4,980	\$4,980	\$961	\$1,500	\$1,668	\$1,668	(\$3,312)	-66.50%	\$0
100.06.18.01.5201	FICA	\$13,764	\$15,257	\$17,437	\$18,287	\$20,632	\$20,632	\$12,402	\$19,650	\$21,606	\$21,606	\$974	4.72%	\$0
100.06.18.01.5202	PENSION	\$10,779	\$13,560	\$15,939	\$16,272	\$17,167	\$17,167	\$10,838	\$16,950	\$18,879	\$18,879	\$1,713	9.98%	\$0
100.06.18.01.5203	HEALTH	\$29,944	\$33,347	\$33,608	\$31,432	\$40,129	\$40,129	\$32,877	\$55,000	\$71,028	\$71,028	\$30,899	77.00%	\$0
100.06.18.01.5204	LIFE	\$168	\$172	\$204	\$217	\$282	\$282	\$194	\$300	\$375	\$375	\$94	33.22%	\$0
100.06.18.01.5205	FSA FEE EXPENSE	\$196	\$172	\$101	\$0	\$216	\$216	\$0	\$0	\$0	\$0	(\$216)	-100.00%	\$0
100.06.18.01.5229	HEALTH INSURANCE ALLOWANCE	\$4,800	\$4,800	\$9,200	\$9,200	\$9,600	\$9,600	\$5,600	\$7,200	\$4,800	\$4,800	(\$4,800)	-50.00%	\$0
100.06.18.01.5301	TRAINING	\$235	\$133	\$99	\$60	\$400	\$400	\$50	\$300	\$400	\$400	\$0	0.00%	\$0
100.06.18.01.5302	MILEAGE	\$529	\$446	\$751	\$1,024	\$500	\$500	\$324	\$500	\$500	\$500	\$0	0.00%	\$0
100.06.18.01.5303	CONFERENCES & SPECIAL EVENTS	\$1,677	\$2,798	\$2,430	\$5,046	\$2,650	\$2,650	\$1,840	\$2,650	\$2,650	\$2,650	\$0	0.00%	\$0
100.06.18.01.5305	MEMBERSHIPS & DUES	\$1,125	\$1,225	\$1,170	\$920	\$1,100	\$1,100	\$1,765	\$1,765	\$1,100	\$1,100	\$0	0.00%	\$0
100.06.18.01.5405	VEHICLE MAINTENANCE	\$547	\$0	\$31	\$0	\$350	\$350	\$0	\$300	\$350	\$350	\$0	0.00%	\$0
100.06.18.01.5410	MAINT. & RENTAL OF EQUIP. -	\$5,884	\$6,474	\$7,198	\$3,175	\$5,400	\$5,400	\$3,494	\$5,600	\$5,800	\$5,800	\$400	7.41%	\$0
100.06.18.01.5506	COMPUTER CHARGES/CITY HALL	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,685	\$2,685	\$2,700	\$2,700	\$300	12.50%	\$0
100.06.18.01.5601	TELEPHONE/CITY HALL	\$1,532	\$1,451	\$695	\$922	\$1,020	\$1,020	\$550	\$1,020	\$1,020	\$1,020	\$0	0.00%	\$0
100.06.18.01.5701	OFFICE SUPPLIES	\$649	\$460	\$511	\$192	\$800	\$800	\$426	\$675	\$800	\$800	\$0	0.00%	\$0
100.06.18.01.5704	OTHER SUPPLIES AND EXPENSES	\$928	\$2,309	\$1,692	\$2,116	\$2,000	\$2,000	\$728	\$1,160	\$2,300	\$2,300	\$300	15.00%	\$0
100.06.18.01.5713	PRINT MATERIALS	\$0	\$292	\$0	\$376	\$500	\$500	\$0	\$450	\$500	\$500	\$0	0.00%	\$0
100.06.18.01.5801	PROFESSIONAL SERVICES	\$7,530	\$2,179	\$0	\$575	\$4,000	\$4,000	\$0	\$1,000	\$2,000	\$2,000	(\$2,000)	-50.00%	\$0
100.06.18.01.5804	ECONOMIC DEVELOPMENT	\$2,182	\$4,161	\$2,155	\$6,971	\$8,000	\$8,000	\$2,267	\$4,070	\$8,000	\$8,000	\$0	0.00%	\$0
100.06.18.01.6010	COMPREHENSIVE PLAN	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$300	\$1,300	\$500	\$500	(\$3,500)	-87.50%	\$0
<b>CDD-PLAN DIVISION Total</b>		<b>\$266,592</b>	<b>\$295,021</b>	<b>\$323,638</b>	<b>\$338,990</b>	<b>\$381,244</b>	<b>\$381,244</b>	<b>\$240,553</b>	<b>\$379,194</b>	<b>\$422,946</b>	<b>\$422,946</b>	<b>\$41,702</b>	<b>10.94%</b>	<b>\$0</b>
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<b>\$266,592</b>	<b>\$295,021</b>	<b>\$323,638</b>	<b>\$338,990</b>	<b>\$381,244</b>	<b>\$381,244</b>	<b>\$240,553</b>	<b>\$379,194</b>	<b>\$422,946</b>	<b>\$422,946</b>	<b>\$41,702</b>	<b>10.94%</b>	<b>\$0</b>
<b><u>CAPITAL OUTLAY - INFORMATION TECHNOLOGY/POLICE/PUBLIC WORKS:</u></b>														
100.07.01.06.6501	COMPUTER REPLACEMENTS	\$33,663	\$20,268	\$49,468	\$16,695	\$18,000	\$18,000	\$9,570	\$18,000	\$18,000	\$18,000	\$0	0.00%	\$0
100.07.01.06.6502	MOBILE DEVICES	\$0	\$0	\$6,256	\$4,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
100.07.01.06.6503	SERVER/HOST REPLACEMENTS	\$0	\$0	\$0	\$6,448	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000	#DIV/0!	\$0
100.07.01.06.6504	SOCIAL MEDIA ARCHIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	#DIV/0!	\$0
100.07.20.01.6501	POLICE VEHICLE REPLACEMENT	\$125,416	\$96,731	\$98,681	\$105,269	\$77,700	\$77,700	\$75,636	\$75,636	\$103,000	\$103,000	\$25,300	32.56%	\$0
100.07.51.02.6502	MAJOR ROAD IMPROVEMENT	\$825,033	\$636,541	\$609,889	\$729,172	\$700,000	\$700,000	\$84,041	\$700,000	\$725,000	\$725,000	\$25,000	3.57%	\$0
100.07.51.07.6504	DPW VEHICLE REPLACEMENT	\$160,037	\$163,683	\$165,605	\$173,153	\$185,000	\$185,000	\$95,100	\$185,000	\$185,000	\$185,000	\$0	0.00%	\$0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$1,144,149</b>	<b>\$917,224</b>	<b>\$929,899</b>	<b>\$1,035,130</b>	<b>\$980,700</b>	<b>\$980,700</b>	<b>\$264,347</b>	<b>\$978,636</b>	<b>\$1,042,000</b>	<b>\$1,042,000</b>	<b>\$61,300</b>	<b>6.25%</b>	<b>\$0</b>

CITY OF MUSKEGO  
 OPERATING EXPENSES  
 PROPOSED 2017 BUDGET

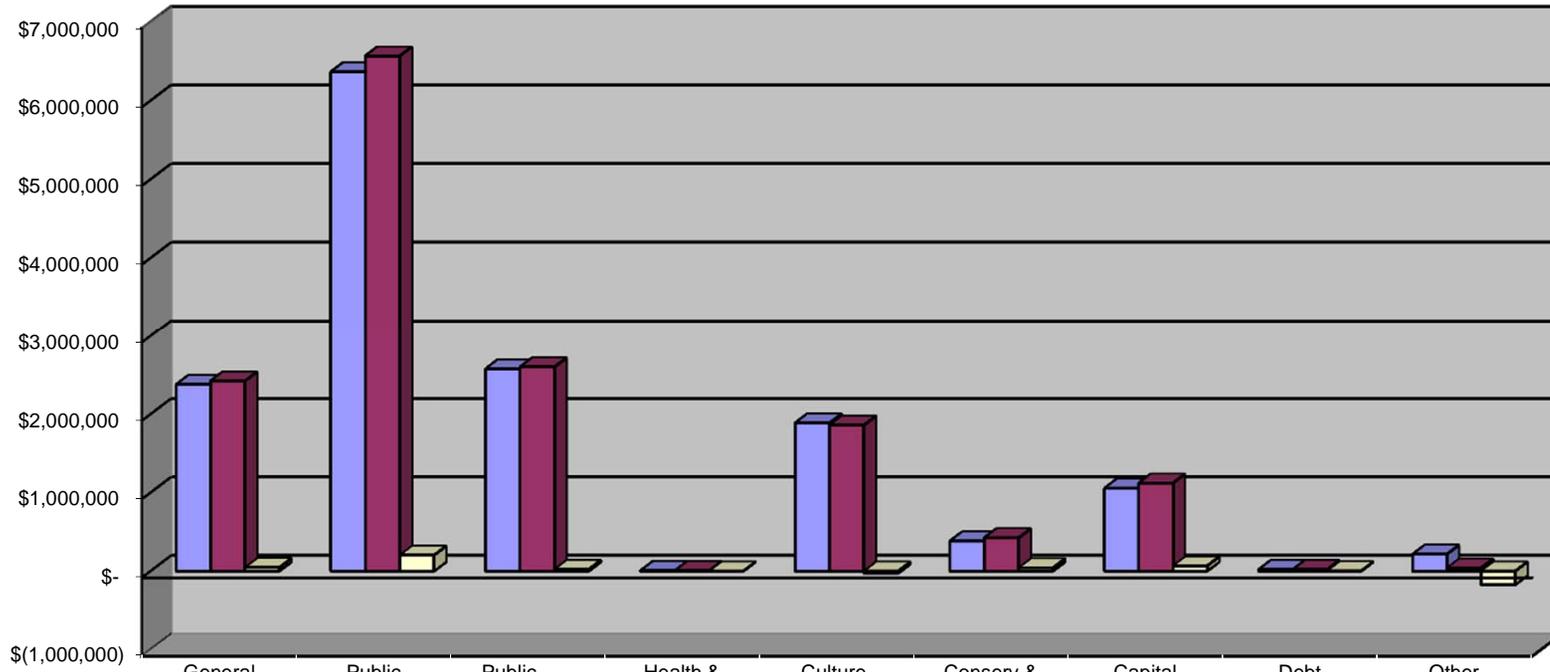
September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 Mayor's Proposal	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>CONTINGENCY (0.50% OF BUDGET-MINIMUM):</b>														
100.07.81.00.6601	CONTINGENCY FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,025</u>	<u>\$74,025</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,000</u>	<u>\$80,000</u>	<u>\$5,975</u>	<u>8.07%</u>	<u>\$0</u>
<b>DEBT SERVICE - NON-DEPARTMENTAL:</b>														
100.08.06.00.6090	BANK SERVICE CHARGES	<u>\$14,989</u>	<u>\$18,952</u>	<u>\$17,239</u>	<u>\$18,338</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$13,430</u>	<u>\$18,500</u>	<u>\$19,000</u>	<u>\$19,000</u>	<u>\$1,000</u>	<u>5.56%</u>	<u>\$0</u>
<b>TOTAL DEBT SERVICE</b>		<b><u>\$14,989</u></b>	<b><u>\$18,952</u></b>	<b><u>\$17,239</u></b>	<b><u>\$18,338</u></b>	<b><u>\$18,000</u></b>	<b><u>\$18,000</u></b>	<b><u>\$13,430</u></b>	<b><u>\$18,500</u></b>	<b><u>\$19,000</u></b>	<b><u>\$19,000</u></b>	<b><u>\$1,000</u></b>	<b><u>5.56%</u></b>	<b><u>\$0</u></b>
<b>OTHER FINANCING USES:</b>														
100.30.80.00.9270	GF TRF TO COMP ABS FUND #270	<u>\$0</u>	<u>\$0</u>	<u>\$2,805,819</u>	<u>\$42,063</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>#DIV/0!</u>	<u>\$0</u>
100.30.80.00.9410	TRF TO CAPITAL FROM GF	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$213,610</u>	<u>\$213,610</u>	<u>\$213,610</u>	<u>\$213,610</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$213,610)</u>	<u>-100.00%</u>	<u>\$0</u>
<b>TOTAL OTHER FINANCING USES</b>		<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$2,805,819</u></b>	<b><u>\$42,063</u></b>	<b><u>\$213,610</u></b>	<b><u>\$213,610</u></b>	<b><u>\$213,610</u></b>	<b><u>\$213,610</u></b>	<b><u>\$40,000</u></b>	<b><u>\$40,000</u></b>	<b><u>(\$173,610)</u></b>	<b><u>0.00%</u></b>	<b><u>\$0</u></b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b><u>\$13,350,652</u></b>	<b><u>\$13,977,467</u></b>	<b><u>\$16,830,308</u></b>	<b><u>\$13,938,218</u></b>	<b><u>\$14,877,720</u></b>	<b><u>\$14,877,720</u></b>	<b><u>\$8,641,708</u></b>	<b><u>\$14,403,186</u></b>	<b><u>\$15,055,750</u></b>	<b><u>\$15,055,750</u></b>	<b><u>\$178,030</u></b>	<b><u>1.20%</u></b>	<b><u>\$0</u></b>
<b>GENERAL FUND BALANCE</b>		<b><u>\$6,078,460</u></b>	<b><u>\$6,266,661</u></b>	<b><u>\$3,854,184</u></b>	<b><u>\$4,488,995</u></b>	<b><u>\$5,598,979</u></b>	<b><u>\$5,598,979</u></b>		<b><u>\$4,985,625</u></b>	<b><u>\$4,985,625</u></b>	<b><u>\$4,985,625</u></b>	<b><u>-\$613,354</u></b>	<b><u>-10.95%</u></b>	<b><u>\$0</u></b>
<b>PER RESOLUTION #053-2015, UNASSIGNED FUND BALANCE (2 MONTHS EXP):</b>										<b><u>\$2,509,292</u></b>	<b><u>\$2,509,292</u></b>			<b><u>\$0</u></b>

## CITY OF MUSKEGO General Fund Expenditures



**CITY OF MUSKEGO  
General Fund Expenditures**



■ 2016 Budget - \$14,877,720  
■ 2017 Proposed - \$15,055,750  
■ Change

Category	2016 Budget	2017 Proposed	Change
General Government	\$2,376,770	\$2,421,572	\$44,802
Public Safety	\$6,364,808	\$6,566,527	\$201,719
Public Works	\$2,578,116	\$2,600,211	\$22,095
Health & Human Services	\$3,650	\$3,650	\$-
Culture, Recreation & Education	\$1,886,797	\$1,859,844	\$(26,953)
Conserv & Developmnt	\$381,244	\$422,946	\$41,702
Capital Outlay & Contingency	\$1,054,725	\$1,122,000	\$67,275
Debt Service	\$18,000	\$19,000	\$1,000
Other Financing Uses	\$213,610	\$40,000	\$(173,610)

**SECTION 5**  
**PROPOSED**  
**2017**  
**PERSONNEL BUDGET**

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

<u>DEPARTMENT</u>	<u>POSITION</u>	<u>STATUS</u>	<u>BUDGETED FTE's</u>		<u>CHANGE</u>
			<u>2016 ADOPTED</u>	<u>2017 PROPOSED</u>	
MAYOR	MAYOR SECRETARY	Part-Time	<u>0.25</u>	<u>0.15</u>	(0.10)
FINANCE & ADMINISTRATION	FINANCE & ADMINISTRATION DIR.	Full-Time	1.00	1.00	
	ACCOUNTING SERVICES COORDINATOR	Full-Time	1.00	1.00	
	ACCOUNT CLERK	Part-Time	1.50	1.67	
	DEPUTY CLERK	Full-Time	1.00	1.00	
	ASSISTANT DEPUTY CLERK	Full-Time	1.00	1.00	
	HUMAN RESOURCE COORDINATOR	Full-Time	0.80	0.55	
	SENIOR FISCAL ASST	Full-Time	1.00	1.00	
	UTILITY ACCOUNT CLERK	Full-Time	<u>0.50</u>	<u>0.50</u>	
			7.80	7.72	(0.08)
LAW	ATTORNEY	Full-Time	1.00	1.00	
	SECRETARY	Part-Time	0.25	0.10	
	LEGAL INTERN	Temporary	<u>0.00</u>	<u>0.50</u>	
			1.25	1.50	0.25
COURT	COURT CLERK	Full-Time	1.00	1.00	
	DEPUTY COURT CLERK	Full-Time	<u>1.00</u>	<u>1.00</u>	
			2.00	2.00	0.00
MAINTENANCE	MAINTENANCE	Full-Time	<u>1.00</u>	<u>1.00</u>	0.00
INFORMATION TECHNOLOGY	DIRECTOR OF INFORMATION TECHNOLOGY	Full-Time	1.00	1.00	
	SYSTEMS ADMINISTRATOR	Full-Time	1.00	0.50	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	PC INTERN	Part-Time	<u>0.50</u>	<u>0.50</u>	
			3.00	2.50	(0.50)
POLICE	POLICE CHIEF	Full-Time	1.00	1.00	
	C.R. OFFICER	Full-Time	1.00	1.00	
	CAPTAIN	Full-Time	2.00	2.00	
	DETECTIVE	Full-Time	2.00	2.00	
	LIEUTENANT	Full-Time	4.00	4.00	
	K-9 OFFICER	Full-Time	1.00	1.00	
	PATROL OFFICER	Full-Time	17.00	17.00	
	POLICE LIAISON	Full-Time	3.00	3.00	
	SERGEANT	Full-Time	<u>6.00</u>	<u>6.00</u>	
			37.00	37.00	0.00
CIVILIAN PERSONNEL	PD ADMIN ASSISTANT	Full-Time	1.00	1.00	
	POLICE CLERK	Full-Time	4.00	0.00	
	TELECOMMUNICATOR / POLICE CLERK	Full-Time	<u>4.00</u>	<u>8.00</u>	
			9.00	9.00	0.00
CDD - BUILDING INSPECTION	BUILDING/ENGINEERING CLERK	Full-Time	<u>0.50</u>	<u>0.50</u>	
			0.50	0.50	0.00
CDD - PLANNING	COMMUNITY DEV. DIRECTOR	Full-Time	1.00	1.00	
	GIS COORDINATOR	Full-Time	0.50	0.50	
	PLANNER	Full-Time	1.00	1.00	
	PLANNING SECRETARY	Full-Time	1.00	1.00	
	CONSRV COOR/FORESTER	Full-Time	1.00	1.00	
CONSERVATION TECH	Part-Time	<u>0.48</u>	<u>0.48</u>		
			4.98	4.98	0.00

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

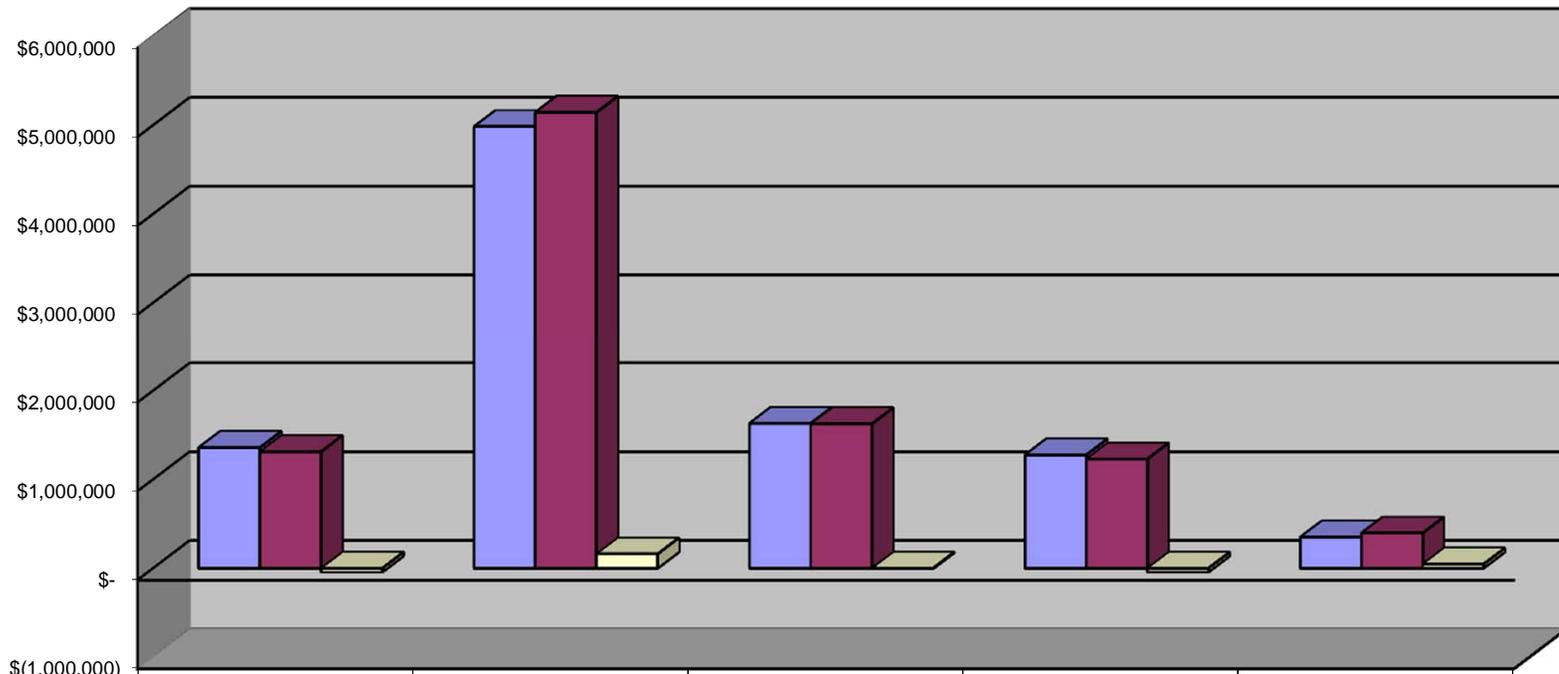
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>STATUS</u>	<u>BUDGETED FTE's</u>		<u>CHANGE</u>
			<u>2016 ADOPTED</u>	<u>2017 PROPOSED</u>	
CDD - ENGINEERING	PUBLIC WORKS DIRECTOR/ENGINEER	Full-Time	1.00	1.00	
	CIVIL TECH II	Full-Time	1.00	1.00	
	BUILDING/ENGINEERING CLERK	Full-Time	0.50	0.50	
	ENGINEERING INTERN	Part-Time	<u>0.50</u>	<u>0.50</u>	
			3.00	3.00	0.00
D.P.W .	PW SUPERINTENDENT	Full-Time	1.00	1.00	
	UTILITY ACCOUNT CLERK	Full-Time	0.10	0.10	
	ASSISTANT SUPERINTENDENT	Full-Time	1.00	1.00	
	FOREMEN/CREW SUPERVISORS	Full-Time	3.00	3.00	
	HIGHWAY PATROL	Full-Time	11.00	11.00	
	PW SHOP MECHANIC	Full-Time	<u>1.00</u>	<u>1.00</u>	
			17.10	17.10	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 LIBRARIAN	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	1.00	0.50	
	CHILDREN'S ASSISTANT	Full-Time	1.00	1.00	
	LIBRARY AIDE	Part-Time	3.00	3.50	
LIBRARY SHELVING	Part-Time	<u>0.80</u>	<u>0.80</u>		
			13.80	13.80	0.00
RECREATION	RECREATION MANAGER	Full-Time	1.00	1.00	
	RECREATION PROGRAM SPECIALIST	Full-Time	1.00	1.00	
	RECREATION SPECIALIST	Part-Time	0.25	0.00	
	RECREATION CLERK	Part-Time	<u>0.00</u>	<u>0.08</u>	
			2.25	2.08	(0.17)
UTILITY	UTILITY SUPERINTENDENT	Full-Time	1.00	1.00	
	UTILITY ASSISTANT SUPERINTENDENT	Full-Time	1.00	1.00	
	UTILITY MAINT	Full-Time	8.00	8.00	
	UTILITY ACCOUNT CLERK	Full-Time	<u>0.40</u>	<u>0.40</u>	
			10.40	10.40	0.00
	TOTALS		<u>113.33</u>	<u>112.73</u>	(0.59)

**Decrease of 0.59 FTE's from adopted 2016 Budget to proposed 2017 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 2017 that some Departments may share staff either formally or informally to make full use of existing staff.

September 22nd, 2016

CITY OF MUSKEGO  
General Fund Personnel  
Expenditures



	General Government	Public Safety	Public Works	Culture, Recreation & Education	Conserv & Development
2016 Budget - \$9,595,586	\$1,358,343	\$4,983,383	\$1,631,511	\$1,274,225	\$348,124
2017 Proposed - \$9,707,990	\$1,313,611	\$5,144,502	\$1,625,751	\$1,229,800	\$394,326
Change	\$(44,732)	\$161,120	\$(5,760)	\$(44,425)	\$46,202

# SECTION 6

PROPOSED

2017

DEBT SERVICE

BUDGETS

**CITY OF MUSKEGO  
DEBT SERVICE FUND SUMMARY  
PROPOSED 2017 BUDGET**

September 14, 2016

FUND NUMBER	FUND DESCRIPTION	FUND ACTIVITY				
		1/1/2017 BEGINNING BALANCE	REVENUES	PRINCIPAL & INTEREST PAYMENTS	OTHER SOURCES/ (USES)	12/31/2017 ENDING BALANCE
301	GENERAL DEBT	\$ 2,524,052	\$ 2,142,595	\$ 3,106,128	\$ 1,019,089	\$ 2,579,608
303	CDA LEASE REVENUE	\$ 440,159	\$ 580	\$ 167,500	\$ 167,500	\$ 440,739
	Total:	\$ 2,964,211	\$ 2,143,175	\$ 3,273,628	\$ 1,186,589	\$ 3,020,347

**CITY OF MUSKEGO  
DEBT SERVICE FUND  
PROPOSED 2017 BUDGET**

September 14, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
301.07.00.00.4531	INTEREST ON INVESTMENTS	\$3,121	\$2,152	\$1,925	\$3,095	\$2,200	\$2,200	\$0	\$3,150	\$3,250	\$1,050	47.73%	\$0
301.07.85.00.4001	GENERAL PROPERTY TAXES	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$0	0.00%	\$0
301.07.85.00.4140	BABS REIMBURSEMENT	\$38,159	\$42,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
301.07.85.00.4536	PROCEEDS ON LONG-TERM DEBT	\$0	\$22,240,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.4537	PREMIUM ON DEBT ISSUANCE	\$0	\$901,620	\$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	\$50,000	\$50,000	\$50,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	0.00%	\$0
301.20.85.00.8216	TRF FROM STORM WTR FUND	\$100,000	\$75,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
301.20.85.00.8228	TRF FROM TIF #8	\$98,126	\$80,632	\$207,061	\$103,518	\$106,850	\$106,850	\$0	\$108,565	\$109,850	\$3,000	2.81%	\$0
301.20.85.00.8230	TRF FROM TID #10	\$662,704	\$455,513	\$738,134	\$684,308	\$674,300	\$674,300	\$0	\$674,300	\$636,362	(\$37,938)	-5.63%	\$0
301.20.85.00.8401	TRF FROM CAPITAL BRWG	\$0	\$200,000	\$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	\$172,877	\$172,877	#DIV/0!	\$0
301.07.85.00.7001	PRINCIPAL	\$1,534,300	\$1,684,160	\$1,893,415	\$1,968,106	\$1,973,600	\$1,973,600	\$1,023,500	\$1,969,393	\$1,991,018	\$17,418	0.88%	\$0
301.07.85.00.7002	INTEREST	\$1,075,359	\$1,022,405	\$968,310	\$977,910	\$919,441	\$919,441	\$469,600	\$917,423	\$1,105,600	\$186,159	20.25%	\$0
301.07.85.00.7003	UNDERWRITER/DISCOUNT FEES	\$0	\$419,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.7006	PAYMENT TO ESCROW AGENT	\$0	\$23,184,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
301.07.85.00.7008	RADIO SYSTEM CAPITAL COSTS	\$0	\$0	\$0	\$9,510	\$9,510	\$9,510	\$9,510	\$9,510	\$9,510	\$0	0.00%	\$0
<b>REVENUES Total</b>		<b>\$3,141,456</b>	<b>\$26,187,491</b>	<b>\$3,136,465</b>	<b>\$2,980,267</b>	<b>\$3,022,695</b>	<b>\$3,022,695</b>	<b>\$2,139,345</b>	<b>\$3,025,360</b>	<b>\$3,161,684</b>	<b>(\$33,888)</b>	<b>-1.12%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$2,609,659</b>	<b>\$26,310,281</b>	<b>\$2,861,725</b>	<b>\$2,955,526</b>	<b>\$2,902,551</b>	<b>\$2,902,551</b>	<b>\$1,502,610</b>	<b>\$2,896,326</b>	<b>\$3,106,128</b>	<b>\$203,577</b>	<b>7.01%</b>	<b>\$0</b>
<b>GENERAL DEBT Total</b>		<b>\$531,797</b>	<b>(\$122,790)</b>	<b>\$274,740</b>	<b>\$24,740</b>	<b>\$120,144</b>	<b>\$120,144</b>	<b>\$636,735</b>	<b>\$129,034</b>	<b>\$55,556</b>	<b>(\$237,465)</b>	<b>0.00%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$2,218,328</b>	<b>\$2,095,538</b>	<b>\$2,370,278</b>	<b>\$2,395,018</b>	<b>\$2,490,422</b>	<b>\$2,490,422</b>	<b>\$3,007,013</b>	<b>\$2,524,052</b>	<b>\$2,579,608</b>	<b>\$89,186</b>	<b>3.58%</b>	<b>\$0</b>
303.07.00.00.4531	INTEREST ON INVESTMENTS	\$700	\$438	\$380	\$571	\$415	\$415	\$0	\$575	\$580	\$165	39.76%	\$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	\$161,725	\$177,980	\$150,842	\$163,300	\$170,500	\$170,500	\$0	\$170,500	\$167,500	(\$3,000)	-1.76%	\$0
303.07.85.00.7001	PRINCIPAL - CDA	\$100,000	\$120,000	\$130,000	\$140,000	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	0.00%	\$0
303.07.85.00.7002	INTEREST - CDA	\$61,725	\$57,980	\$20,842	\$23,300	\$20,500	\$20,500	\$10,250	\$20,500	\$17,500	(\$3,000)	-14.63%	\$0
<b>REVENUES Total</b>		<b>\$162,425</b>	<b>\$178,418</b>	<b>\$151,222</b>	<b>\$163,871</b>	<b>\$170,915</b>	<b>\$170,915</b>	<b>\$0</b>	<b>\$171,075</b>	<b>\$168,080</b>	<b>(\$2,835)</b>	<b>-1.66%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$161,725</b>	<b>\$177,980</b>	<b>\$150,842</b>	<b>\$163,300</b>	<b>\$170,500</b>	<b>\$170,500</b>	<b>\$10,250</b>	<b>\$170,500</b>	<b>\$167,500</b>	<b>(\$3,000)</b>	<b>-1.76%</b>	<b>\$0</b>
<b>CDA LEASE DEBT Total</b>		<b>\$700</b>	<b>\$438</b>	<b>\$380</b>	<b>\$571</b>	<b>\$415</b>	<b>\$415</b>	<b>(\$10,250)</b>	<b>\$575</b>	<b>\$580</b>	<b>\$165</b>	<b>0.00%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$438,195</b>	<b>\$438,633</b>	<b>\$439,013</b>	<b>\$439,584</b>	<b>\$439,428</b>	<b>\$439,428</b>	<b>\$428,763</b>	<b>\$440,159</b>	<b>\$440,739</b>	<b>\$1,311</b>	<b>0.30%</b>	<b>\$0</b>
		<b>\$2,656,522</b>	<b>\$2,534,170</b>	<b>\$2,809,291</b>	<b>\$2,834,602</b>	<b>\$2,929,850</b>	<b>\$2,929,850</b>	<b>\$3,435,776</b>	<b>\$2,964,211</b>	<b>\$3,020,347</b>	<b>\$90,497</b>	<b>3.09%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP  
AS OF DECEMBER 31, 2016**

ISSUE	INTEREST RATE	DATE OF LOAN	PRINCIPAL PAYABLE	INTEREST PAYABLE	ORIGINAL AMOUNT OF LOAN	BALANCE OUTSTANDING 12/31/16
Bond - Refunding	3.7-4.00	06/01/06	6/1/07-17	6/1 & 12/1	5,160,000	675,000
Bond - Refunding	2.5-4.75	04/27/10	5/1/08-24	4/1 & 10/1	5,575,000	4,900,000
Taxable Bond - Refunding	4.0-6.50	04/27/10	5/1/08-18	4/1 & 10/1	815,000	275,000
Bond - Refunding	2.0-4.00	10/22/13	4/1/14-31	4/1 & 10/1	11,805,000	11,618,000
Note	2.0-3.125	10/22/13	4/1/14-23	4/1 & 10/1	810,686	734,198
Bond - Refunding	1.0-3.00	11/26/13	4/1/14-22	4/1 & 10/1	9,550,000	6,550,000
Short-Term Note (Facilities)	2.250	07/26/16		3/1 & 9/1	7,125,000	7,125,000
<b>TOTAL LONG-TERM INDEBTEDNESS</b>					<b>40,840,686</b>	<b>31,877,198</b>

DEBT LIMIT ~

2016 Equalized Value of Taxable Property within City's Jurisdiction	\$2,766,764,000
5% Limit	5.00%
Debt Limit as of December 31, 2015	\$138,338,200
Total General Obligation Debt Outstanding at December 31, 2016	\$31,877,198
Available Debt Capacity for 2017	\$106,461,002
	76.96%

**CITY OF MUSKEGO**

**Debt Service Schedule**

**12/31/15** Prior 2003 CDA \$2,000k

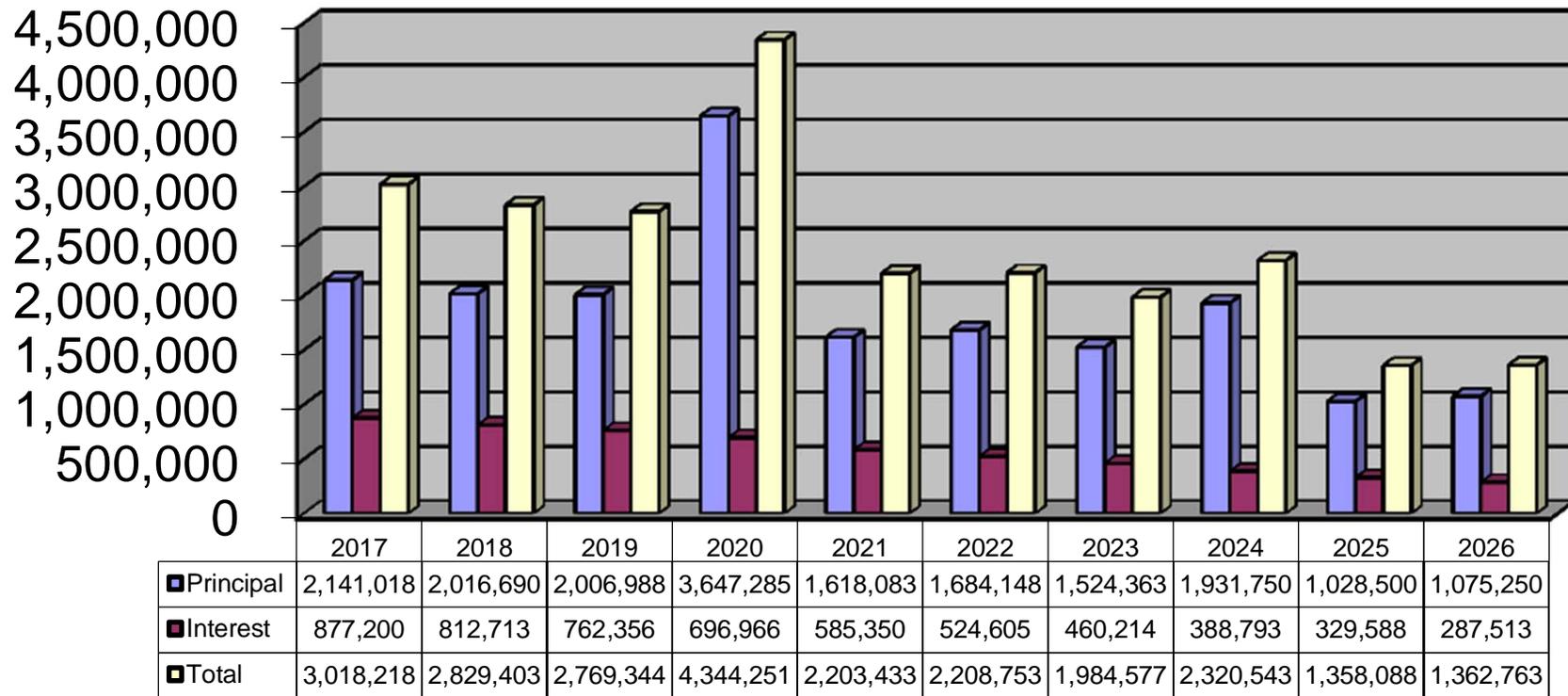
Prior 2010 BABS \$2,535k

Year	2013		2005		2006		2008		2008		2013		
	\$1,120,000		\$1,585,000-(\$600,000)		\$5,160,000		\$5,575,000		\$815,000		\$2,325,000		
	G.O. Bond - CDA TID 9		G.O. Note		G.O. Refunding Bonds		G.O. Refunding Bonds - TID 10		G.O. Refunding Bonds - TID 10		G.O. Bond - TID 10		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
	(4/1)	2.00-3.25%	(3/1)	2.60-3.70%	(6/1)	4.00-4.25%	(4/1)	2.50-4.75%	(4/1)	4.00-6.50%	(5/1)	2.0-2.375%	
	2013 Refunding - \$9,550k												
1999												0	0
2000												0	0
2001												0	0
2002												0	0
2003	0	35,836	0	0	0	0	0	0	0	0	0	0	0
2004	0	75,655	0	0	0	0	0	0	0	0	0	0	0
2005	0	75,655	0	16,669	0	0	0	0	0	0	0	0	0
2006	0	75,655	31,075	32,933	0	107,550	0	0	0	0	0	0	0
2007	75,000	74,905	31,075	32,103	25,000	214,600	0	0	0	0	0	0	0
2008	85,000	73,178	31,075	31,217	25,000	213,600	0	91,988	0	17,828	0	0	0
2009	100,000	70,900	62,150	29,810	465,000	203,800	0	183,975	0	35,656	0	0	0
2010	100,000	68,100	108,762	27,122	490,000	184,700	0	91,988	0	17,828	0	0	0
2011	100,000	65,000	114,977	23,485	510,000	164,063	0	294,033	0	46,260	0	157,020	0
2012	100,000	61,725	124,300	19,475	535,000	141,856	125,000	204,688	90,000	31,163	100,000	109,025	0
2013	120,000	60,310	149,160	14,751	555,000	118,694	125,000	202,188	100,000	28,325	110,000	128,643	0
2014	130,000	20,842	161,590	9,232	600,000	94,150	125,000	199,531	100,000	24,925	125,000	46,491	0
2015	140,000	23,300	170,835	3,162	625,000	68,119	150,000	196,250	125,000	20,500	125,000	53,625	0
2016	150,000	20,500	0	0	655,000	40,919	150,000	192,125	125,000	15,219	125,000	51,125	0
2017	150,000	17,500	0	0	675,000	13,500	125,000	187,844	125,000	9,750	125,000	48,625	0
2018	150,000	13,000	0	0			300,000	180,563	150,000	3,469	150,000	44,875	0
2019	200,000	10,000					400,000	167,813	0	0	150,000	41,875	0
2020	200,000	5,000					700,000	147,188	0	0	1,525,000	38,125	0
2021	0	0					750,000	119,531	0	0	0	0	0
2022							825,000	88,500	0	0	0	0	0
2023							850,000	55,000	0	0	0	0	0
2024							950,000	19,000	0	0	0	0	0
2025							0	0	0	0	0	0	0
2026							0	0	0	0	0	0	0
2027							0	0	0	0	0	0	0
2028							0	0	0	0	0	0	0
2029							0	0	0	0	0	0	0
2030							0	0	0	0	0	0	0
2031							0	0	0	0	0	0	0
Totals	1,800,000	847,060	985,000	239,957	5,160,000	1,565,550	5,575,000	2,622,202	815,000	250,923	2,535,000	719,429	

2011 (2013 Refunding) ->\$14,500,000 - \$1,271,645 Water Prior 2001, 2003 & 2004 \$9,340k

Year	2013		2013		2013		2013		TOTAL		BALANCE	
	\$12,625,000		\$12,625,000		\$1,325,000		\$6,105,000					
	(\$325k=TID10)		\$820k=Water & \$325k=TID10		(\$440k=\$74,313.29=Water)		(\$6,260k-\$155k Premium)					
	G.O. Bond - Refundings		G.O. Bond - Refundings		G.O. Note		G.O. Bond - Refundings		Principal		Interest	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	O/S
	(4/1)	2.0-3.25%	(4/1)	2.00%-4.00%	(4/1)	2.0-3.25%	(4/1)	1.00-3.750%			Payments	@12/31
	2013 Refunding - \$9,550k											
1999	2,574,26%		Reduce Refunding \$200K/\$350K Premium	61.19%					0	0	0	38,670.684
2000	0	0	0	0	0	0	0	0	0	0	0	38,670.684
2001	0	0	0	0	0	0	0	0	0	0	0	38,670.684
2002	0	0	0	0	0	0	0	139,975	0	139,975	139,975	38,670.684
2003	0	0	0	0	0	0	0	274,704	0	310,540	310,540	38,670.684
2004	0	0	0	0	0	0	0	342,365	0	418,020	418,020	38,670.684
2005	0	0	0	0	0	0	100,000	383,080	100,000	475,404	575,404	38,570.684
2006	0	0	0	0	0	0	200,000	379,930	231,075	596,068	827,143	38,339.609
2007	0	0	0	0	0	0	200,000	372,630	331,075	694,238	1,025,313	38,008.534
2008	0	0	0	0	0	0	200,000	365,130	341,075	792,940	1,134,015	37,667.458
2009	0	0	0	0	0	0	300,000	355,680	927,150	879,821	1,806,971	36,740.309
2010	0	0	0	0	0	0	400,000	344,380	1,098,762	734,118	1,832,879	35,641.549
2011	0	0	0	0	0	0	475,000	328,780	1,199,977	1,078,640	2,278,616	34,441.573
2012	0	0	0	0	0	0	560,000	309,730	1,634,300	877,661	2,511,961	32,807.273
2013	0	0	0	264,566	0	0	645,000	313,899	1,804,160	1,131,375	2,935,535	31,003.113
2014	1,931	12,538	68,194	442,839	16,700	23,255	695,000	115,349	2,023,415	989,151	3,012,566	28,979.697
2015	644	13,290	22,731	469,404	13,896	24,361	735,000	129,200	2,108,106	1,001,210	3,109,316	26,871,590
2016	2,574	13,257	90,926	468,268	45,893	22,009	775,000	114,501	2,119,393	937,923	3,057,315	24,752.198
2017	1,931	13,212	68,194	466,676	45,893	21,091	825,000	99,001	2,141,018	877,200	3,018,217	22,611,180
2018	7,723	13,116	272,777	463,267	61,190	20,174	925,000	74,251	2,016,690	812,713	2,829,403	20,594,490
2019	7,723	12,884	272,777	455,083	76,488	18,950	900,000	55,751	2,006,988	762,356	2,769,343	18,587,503
2020	7,723	12,575	272,777	444,172	91,785	16,655	850,000	33,251	3,647,285	696,966	4,344,251	14,940,218
2021	15,446	12,112	545,554	427,806	107,083	13,902	200,000	12,000	1,618,083	585,350	2,203,433	13,322,135
2022	13,515	11,533	477,360	407,347	168,273	11,225	200,000	6,000	1,684,148	524,605	2,208,752	11,637,988
2023	13,515	10,992	477,360	388,253	183,488	5,969	0	0	1,524,363	460,214	1,984,577	10,113,625
2024	27,030	10,181	954,720	359,611	0	0	0	0	1,931,750	388,793	2,320,543	8,181,873
2025	28,317	9,074	1,000,183	320,513	0	0	0	0	1,028,500	329,588	1,358,088	7,153,373
2026	29,604	7,916	1,045,646	279,597	0	0	0	0	1,075,250	287,513	1,362,763	6,078,123
2027	30,891	6,551	1,091,109	231,406	0	0	0	0	1,122,000	237,958	1,359,958	4,956,123
2028	32,178	4,975	1,136,572	175,714	0	0	0	0	1,168,750	180,689	1,349,439	3,787,373
2029	33,465	3,501	1,182,035	123,659	0	0	0	0	1,215,500	127,160	1,342,660	2,571,873
2030	34,753	2,137	1,227,497	75,468	0	0	0	0	1,262,250	77,605	1,339,855	1,309,623
2031	36,040	721	1,273,585	25,459	0	0	0	0	1,309,625	26,180	1,335,805	0
Totals	325,000	170,565	11,480,000	6,289,109	810,686	177,590	9,185,000	4,549,588	38,670,684	17,431,971	56,102,655	781,693,187

## CITY OF MUSKEGO General Obligation Total Debt Service Payments



Note: Payments continue through 2031 and include past TID related debt (approximately 36% of outstanding balance). Debt issuance for City Facilities Projects and Parkland Towne Center not reflected in amounts above.

**SECTION 7**  
**PROPOSED**  
**2017**  
**SPECIAL REVENUE**  
**BUDGETS**

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS SUMMARY  
PROPOSED 2017 BUDGET**

September 28, 2016

FUND NUMBER	FUND DESCRIPTION	PAGE #	FUND ACTIVITY				
			1/1/2017 BEGINNING BALANCE	REVENUES	EXPENSES	OTHER SOURCES/ (USES)	12/31/2017 ENDING BALANCE
202	PARK DEDICATION FUND	2	\$ 164,196	\$ 181,603	\$ 425,000	\$ 100,000	\$ 20,799
203	PARK IMPROVEMENT FUND	3	\$ 32,589	\$ 5,050	\$ 353,536	\$ 340,000	\$ 24,103
205	REFUSE & RECYCLING	4	\$ 811,328	\$ 1,137,560	\$ 1,126,869	\$ -	\$ 822,019
206	REVOLVING LOAN	5	\$ 274,264	\$ 6,632	\$ 7,500	\$ -	\$ 273,396
207	EPI/FUTURE PARKLAND STANDING COMMITTEE	6	\$ 83,997	\$ 10,090	\$ 6,500	\$ -	\$ 87,587
209	CABLE TV	7	\$ 109,784	\$ -	\$ 109,784	\$ -	\$ -
210	LANDFILL	8	\$ 1,597,492	\$ 1,265,672	\$ 67,500	\$ (1,240,000)	\$ 1,555,664
214	WELL TESTING RESERVE	9	\$ 606,149	\$ 33,775	\$ -	\$ -	\$ 639,924
215	LAND & OPEN SPACE CONSERVATION	10	\$ 159,293	\$ 168,240	\$ 133,440	\$ (100,000)	\$ 94,093
216	STORM WATER	11	\$ 276,417	\$ 200	\$ 198,881	\$ -	\$ 77,736
220	RESIDUAL TIF/CAPITAL IMPROVEMENT	12	\$ 709,033	\$ 3,345	\$ 50,000	\$ (500,000)	\$ 162,378
228	TID #8 - FREEDOM SQUARE	13	\$ -	\$ 115,000	\$ 5,150	\$ (109,850)	\$ -
229	TID #9 - CDA	13	\$ 470,856	\$ 227,000	\$ 5,150	\$ (167,500)	\$ 525,206
230	TID #10 - MOORLAND GATEWAY	13	\$ 268,107	\$ 918,000	\$ 5,150	\$ (636,362)	\$ 544,595
265	COMMUNITY DEVELOPMENT AUTHORITY	14	\$ 188,735	\$ 385	\$ 5,500	\$ -	\$ 183,620
270	COMPENSATED ABSENCES FUND	15	\$ 2,443,665	\$ 3,750	\$ 176,475	\$ 40,000	\$ 2,310,940
		Total:	\$ 8,195,905	\$ 4,076,302	\$ 2,676,435	\$ (2,273,712)	\$ 7,322,060

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>PARK DEDICATION:</b>													
202.08.94.74.4531	INTEREST ON INVESTMENTS	\$312	\$216	\$442	\$908	\$250	\$250	\$0	\$500	\$300	\$50	20.00%	\$0
202.08.94.74.4537	PARKS DEPT-WATER BUGS PYMT	\$7,114	\$7,078	\$7,603	\$7,078	\$7,078	\$7,078	\$4,719	\$7,078	\$7,078	\$0	0.00%	\$0
202.08.94.74.4538	PARK ARTHUR BB FIELD SPONSOR	\$31,250	\$91,530	\$3,823	\$431	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4351	BOAT LAUNCH DURHAM	\$2,633	\$3,586	\$3,280	\$3,670	\$3,000	\$3,000	\$1,415	\$2,500	\$2,750	(\$250)	-8.33%	\$0
202.08.94.74.4536	PEPSI PAYMENT	\$0	\$125	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4355	BOAT LAUNCH BOXHORN	\$2,935	\$3,602	\$6,265	\$5,646	\$4,000	\$4,000	\$4,947	\$6,250	\$5,500	\$1,500	37.50%	\$0
202.08.94.74.4350	BOAT LAUNCH LAKE DENOON	\$3,807	\$2,817	\$2,587	\$2,647	\$2,700	\$2,700	\$2,176	\$2,700	\$2,700	\$0	0.00%	\$0
202.08.94.74.4352	BOAT LAUNCH LAKE ACCESS	\$368	\$274	\$182	\$240	\$275	\$275	\$278	\$300	\$275	\$0	0.00%	\$0
202.08.94.74.4140	DNR GRANTS	\$42,667	\$23,904	\$27,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4427	PARK-SUBDIVIDER FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.4552	DONATIONS/MISC REIMB	\$0	\$0	\$26,300	\$7,005	\$5,000	\$5,000	\$2,000	\$5,000	\$7,500	\$2,500	50.00%	\$0
202.08.94.74.4560	LANDFILL HOST FEES	\$232,960	\$139,155	\$189,610	\$199,865	\$138,500	\$138,500	\$138,500	\$165,000	\$155,500	\$17,000	12.27%	\$0
202.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$1,652,210	\$645,690	\$80,000	\$230,000	\$230,000	\$230,000	\$230,000	\$100,000	(\$130,000)	-56.52%	\$0
202.08.94.74.6530	PARKS - PARK ARTHUR	\$177,962	\$1,252,857	\$102,596	\$81,644	\$35,000	\$35,000	\$1,082	\$1,083	\$15,000	(\$20,000)	-57.14%	\$0
202.08.94.74.6531	PARKS - PARK ARTHUR BB FIELD	\$32,659	\$49,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6534	PARKS - OFF ROAD TRAILS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6535	PARKS - MILL VALLEY SOFTBALL	\$0	\$56,465	\$24,300	\$7,704	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6536	PARKS - TENNIS COURTS	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0	(\$20,000)	-100.00%	\$0
202.08.94.74.6538	PARKS - TOWN HALL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6539	PARKS - DURHAM LAUNCH	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6570	PARKS - HORN PARK	\$6,027	\$0	\$37,678	\$25,628	\$0	\$0	\$8,273	\$8,273	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6571	PARKS - DENOON PARK	\$56	\$0	\$56	\$174,459	\$0	\$0	\$0	\$0	\$25,000	\$25,000	#DIV/0!	\$0
202.08.94.74.6572	PARKS - BLUHM PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6573	PARKS - OFF ROAD TRAILS	\$949	\$393,624	\$199,850	\$8,421	\$875,000	\$875,000	\$143,189	\$875,000	\$340,000	(\$535,000)	-61.14%	\$0
202.08.94.74.6574	PARKS - BAY LANE	\$0	\$0	\$0	\$22,400	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6575	PARKS - KURTH PARK	\$0	\$12,955	\$1,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6576	PARKS - VETERANS MEMORIAL	\$0	\$1,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6577	PARKS - JENSEN PARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6578	PARKS - MANCHESTER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6579	PARKS - IDLE ISLE	\$12,693	\$35,883	\$70,507	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	#DIV/0!	\$0
202.08.94.74.6581	PARKS - LIONS	\$0	\$14,584	\$0	\$10,978	\$20,000	\$20,000	\$24,446	\$24,446	\$0	(\$20,000)	-100.00%	\$0
202.08.94.74.6582	PARKS - SCHMIDT	\$0	\$9,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6584	PARKS - OTHER EXPENSES	\$2,695	\$13,579	\$32,936	\$1,943	\$0	\$0	\$0	\$0	\$15,000	\$15,000	#DIV/0!	\$0
202.08.94.74.6585	PARKS - BOXHORN	\$74	\$45,957	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.08.94.74.6586	PARKS - MOORLAND	\$0	\$17,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
202.30.00.00.9203	TRF TO PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>REVENUES Total</b>		<b>\$324,045</b>	<b>\$1,924,496</b>	<b>\$913,255</b>	<b>\$307,490</b>	<b>\$390,803</b>	<b>\$390,803</b>	<b>\$384,035</b>	<b>\$419,328</b>	<b>\$281,603</b>	<b>(\$109,200)</b>	<b>-27.94%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$233,115</b>	<b>\$1,903,952</b>	<b>\$469,086</b>	<b>\$333,177</b>	<b>\$950,000</b>	<b>\$950,000</b>	<b>\$176,990</b>	<b>\$908,802</b>	<b>\$425,000</b>	<b>(\$525,000)</b>	<b>-55.26%</b>	<b>\$0</b>
<b>PARK DEDICATION Total</b>		<b>\$90,930</b>	<b>\$20,544</b>	<b>\$444,168</b>	<b>(\$25,687)</b>	<b>(\$559,197)</b>	<b>(\$559,197)</b>	<b>\$207,045</b>	<b>(\$489,474)</b>	<b>(\$143,397)</b>	<b>\$415,800</b>	<b>-74.36%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$214,645</b>	<b>\$235,189</b>	<b>\$679,357</b>	<b>\$653,670</b>	<b>\$94,473</b>	<b>\$94,473</b>	<b>\$860,715</b>	<b>\$164,196</b>	<b>\$20,799</b>	<b>(\$73,674)</b>	<b>-77.98%</b>	<b>\$0</b>
<i>Note: \$37,000 is reserved for future launch related maintenance.</i>													

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b><u>PARK IMPROVEMENT:</u></b>													
203.08.94.74.4427	PARK - SUBDIVIDER FEES	\$7,524	\$79,002	\$9,769	\$124,146	\$10,000	\$10,000	\$9,405	\$9,405	\$5,000	(\$5,000)	-50.00%	\$0
203.08.94.74.4531	INTEREST ON INVESTMENTS	\$54	\$77	\$105	\$229	\$150	\$150	\$0	\$200	\$50	(\$100)	-66.67%	\$0
203.20.00.00.8202	TRF FROM PARK DED	\$0	\$0	\$0	\$0	\$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	\$340,000	\$340,000	#DIV/0!	\$0
203.08.94.74.6501	PARKS - PROJECTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,076</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$86,553</u>	<u>\$200,000</u>	<u>\$353,536</u>	<u>\$153,536</u>	<u>76.77%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$7,578</u>	<u>\$79,079</u>	<u>\$9,874</u>	<u>\$124,375</u>	<u>\$10,150</u>	<u>\$10,150</u>	<u>\$9,405</u>	<u>\$9,605</u>	<u>\$345,050</u>	<u>(\$5,100)</u>	<u>-50.25%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$28,076</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$86,553</u>	<u>\$200,000</u>	<u>\$353,536</u>	<u>\$153,536</u>	<u>0.00%</u>	<u>\$0</u>
<b>PARK IMPROVEMENT Total</b>		<u>\$7,578</u>	<u>\$79,079</u>	<u>\$9,874</u>	<u>\$96,300</u>	<u>(\$189,850)</u>	<u>(\$189,850)</u>	<u>(\$77,148)</u>	<u>(\$190,395)</u>	<u>(\$8,486)</u>	<u>(\$158,636)</u>	<u>83.56%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u><b>\$37,732</b></u>	<u><b>\$116,811</b></u>	<u><b>\$126,685</b></u>	<u><b>\$222,984</b></u>	<u><b>\$33,134</b></u>	<u><b>\$33,134</b></u>	<u><b>\$145,836</b></u>	<u><b>\$32,589</b></u>	<u><b>\$24,103</b></u>	<u><b>(\$9,031)</b></u>	<u><b>-27.26%</b></u>	<u><b>\$0</b></u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>REFUSE &amp; RECYCLING:</b>													
205.03.00.00.4137	RECYCLING GRANT FUNDS	\$73,126	\$73,223	\$73,142	\$73,127	\$73,000	\$73,000	\$92,435	\$92,435	\$92,435	\$19,435	26.62%	\$0
205.03.00.00.4339	RECYCLING-CURBSIDE USER CHARGE	\$332,870	\$333,380	\$335,173	\$337,919	\$336,500	\$336,500	\$169,738	\$339,500	\$340,000	\$3,500	1.04%	\$0
205.03.00.00.4531	INTEREST INCOME	\$693	\$455	\$397	\$582	\$425	\$425	\$0	\$600	\$625	\$200	47.06%	\$0
205.03.00.00.4552	WASTE MANAGEMENT FEES	\$25,066	\$26,421	\$29,174	\$31,396	\$29,000	\$29,000	\$18,994	\$32,500	\$33,000	\$4,000	13.79%	\$0
205.03.00.00.4810	RECYCLING PENALTY	\$2,228	\$2,285	\$1,931	\$2,100	\$2,000	\$2,000	\$1,339	\$2,000	\$2,000	\$0	0.00%	\$0
205.03.00.00.5101	SALARIES & WAGES	\$90,069	\$88,541	\$74,182	\$88,452	\$110,262	\$110,262	\$18,150	\$90,000	\$114,426	\$4,164	3.78%	\$0
205.03.00.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$71	\$928	\$66	\$256	\$256	\$249	\$256	\$259	\$3	1.23%	\$0
205.03.00.00.5150	AUTO ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
205.03.00.00.5201	FICA	\$6,723	\$6,564	\$5,590	\$6,590	\$8,510	\$8,510	\$1,421	\$6,900	\$8,883	\$373	4.38%	\$0
205.03.00.00.5202	PENSION	\$4,713	\$5,083	\$4,695	\$5,443	\$6,809	\$6,809	\$1,214	\$6,000	\$7,416	\$607	8.92%	\$0
205.03.00.00.5203	HEALTH INSURANCE	\$16,550	\$14,987	\$14,247	\$13,859	\$24,704	\$24,704	\$1,283	\$15,000	\$22,065	(\$2,639)	-10.68%	\$0
205.03.00.00.5204	LIFE INSURANCE	\$330	\$304	\$299	\$324	\$393	\$393	\$65	\$350	\$396	\$4	0.92%	\$0
205.03.00.00.5205	FSA FEE EXPENSE	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
205.03.00.00.5229	HEALTH INS. ALLOWANCE	\$873	\$495	\$480	\$736	\$624	\$624	\$512	\$770	\$1,008	\$384	61.54%	\$0
205.03.00.00.5702	RECYCLING - SUPPLIES	\$687	\$687	\$694	\$347	\$700	\$700	\$402	\$700	\$700	\$0	0.00%	\$0
205.03.00.00.5704	OTHER SUPPLIES/EXP - RECYCLING	\$0	\$0	\$10	\$727	\$500	\$500	\$1,248	\$500	\$500	\$0	0.00%	\$0
205.03.00.00.5805	ATTORNEY SERVICES	\$0	\$0	\$0	\$675	\$0	\$0	\$629	\$629	\$1,000	\$1,000	#DIV/0!	\$0
205.03.00.00.5820	RECYCLING - OUTSIDE SERVICES	\$271,151	\$278,203	\$295,615	\$312,598	\$305,000	\$305,000	\$171,541	\$305,000	\$315,000	\$10,000	3.28%	\$0
205.03.00.00.6001	NOTICES AND PUBLICATIONS	\$0	\$0	\$0	\$59	\$100	\$100	\$0	\$100	\$100	\$0	0.00%	\$0
205.03.00.00.6056	OTHER EXPENSE	\$19,573	\$20,375	\$21,129	\$20,147	\$67,750	\$67,750	\$13,357	\$25,000	\$70,000	\$2,250	3.32%	\$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	\$3,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
205.03.30.00.4339	REFUSE - CURBSIDE USER CHR	\$646,904	\$648,275	\$651,686	\$656,974	\$653,000	\$653,000	\$329,976	\$660,000	\$660,500	\$7,500	1.15%	\$0
205.03.30.00.4536	REFUSE - MISC REVENUE	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
205.03.30.00.4810	REFUSE PENALTY	\$10,249	\$10,161	\$9,292	\$9,491	\$9,250	\$9,250	\$2,619	\$8,750	\$9,000	(\$250)	-2.70%	\$0
205.03.30.00.5101	SALARIES AND WAGES	\$20,196	\$18,014	\$20,976	\$21,459	\$16,192	\$16,192	\$8,948	\$16,192	\$26,624	\$10,432	64.43%	\$0
205.03.30.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$74	\$0	\$0	\$256	\$256	\$38	\$100	\$259	\$3	1.23%	\$0
205.03.30.00.5201	FICA	\$1,534	\$1,360	\$1,576	\$1,514	\$1,306	\$1,306	\$725	\$1,306	\$2,134	\$828	63.37%	\$0
205.03.30.00.5202	PENSION	\$1,198	\$1,206	\$1,466	\$1,330	\$1,086	\$1,086	\$593	\$1,086	\$1,828	\$742	68.39%	\$0
205.03.30.00.5203	HEALTH INSURANCE	\$3,332	\$3,568	\$3,826	\$1,435	\$3,308	\$3,308	\$247	\$2,000	\$3,175	(\$133)	-4.03%	\$0
205.03.30.00.5204	LIFE INSURANCE	\$67	\$68	\$72	\$44	\$63	\$63	\$21	\$50	\$88	\$25	38.76%	\$0
205.03.30.00.5205	FSA FEE	\$11	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
205.03.30.00.5229	HEALTH INS. ALLOWANCE	\$480	\$480	\$480	\$736	\$624	\$624	\$512	\$768	\$1,008	\$384	61.54%	\$0
205.03.30.00.5704	OTHER SUPPLIES & EXPENSES	\$4,514	\$4,922	\$5,280	\$4,754	\$5,000	\$5,000	\$5,357	\$5,000	\$5,000	\$0	0.00%	\$0
205.03.30.00.5805	ATTORNEY SERVICES	\$0	\$0	\$0	\$385	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
205.03.30.00.5820	CONTRACTED SERVICES	\$612,792	\$632,412	\$646,479	\$631,927	\$660,000	\$660,000	\$294,054	\$525,000	\$535,000	(\$125,000)	-18.94%	\$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
<b>REVENUES Total</b>		<b>\$1,091,135</b>	<b>\$1,094,265</b>	<b>\$1,100,794</b>	<b>\$1,111,589</b>	<b>\$1,103,175</b>	<b>\$1,103,175</b>	<b>\$615,101</b>	<b>\$1,135,785</b>	<b>\$1,137,560</b>	<b>\$34,385</b>	<b>3.12%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$1,064,797</b>	<b>\$1,087,427</b>	<b>\$1,111,424</b>	<b>\$1,123,609</b>	<b>\$1,223,443</b>	<b>\$1,223,443</b>	<b>\$525,568</b>	<b>\$1,012,707</b>	<b>\$1,126,869</b>	<b>(\$96,574)</b>	<b>0.00%</b>	<b>\$0</b>
<b>REFUSE &amp; RECYCLING Total</b>		<b>\$26,339</b>	<b>\$6,838</b>	<b>(\$10,629)</b>	<b>(\$12,020)</b>	<b>(\$120,268)</b>	<b>(\$120,268)</b>	<b>\$89,533</b>	<b>\$123,078</b>	<b>\$10,691</b>	<b>\$130,959</b>	<b>-108.89%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$704,061</b>	<b>\$710,899</b>	<b>\$700,270</b>	<b>\$688,250</b>	<b>\$544,642</b>	<b>\$544,642</b>	<b>\$777,783</b>	<b>\$811,328</b>	<b>\$822,019</b>	<b>\$277,377</b>	<b>50.93%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b><u>REVOLVING LOAN:</u></b>													
206.06.00.00.4530	INTEREST ON NOTES	\$5,848	\$4,063	\$4,476	\$4,195	\$4,084	\$4,084	\$4,342	\$6,839	\$5,982	\$1,898	46.48%	\$0
206.06.00.00.4531	INTEREST ON INVESTMENTS	\$816	\$873	\$626	\$609	\$675	\$675	\$245	\$675	\$650	(\$25)	-3.70%	\$0
206.06.00.00.5805	ATTORNEY	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	(\$1,000)	-100.00%	\$0
206.06.00.00.6057	ADMINISTRATIVE CHARGES	<u>\$5,571</u>	<u>\$7,691</u>	<u>\$7,331</u>	<u>\$10,704</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$3,750</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$6,664</u>	<u>\$4,936</u>	<u>\$5,102</u>	<u>\$5,818</u>	<u>\$4,759</u>	<u>\$4,759</u>	<u>\$4,587</u>	<u>\$7,514</u>	<u>\$6,632</u>	<u>\$1,873</u>	<u>39.36%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$5,571</u>	<u>\$7,691</u>	<u>\$7,331</u>	<u>\$10,704</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$3,750</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>(\$1,000)</u>	<u>-11.76%</u>	<u>\$0</u>
<b>REVOLVING LOAN Total</b>		<u>\$1,093</u>	<u>(\$2,755)</u>	<u>(\$2,229)</u>	<u>(\$4,886)</u>	<u>(\$3,741)</u>	<u>(\$3,741)</u>	<u>\$837</u>	<u>\$14</u>	<u>(\$868)</u>	<u>\$2,873</u>	<u>-76.80%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$284,120</u>	<u>\$281,365</u>	<u>\$279,136</u>	<u>\$274,250</u>	<u>\$275,664</u>	<u>\$275,664</u>	<u>\$275,087</u>	<u>\$274,264</u>	<u>\$273,396</u>	<u>(\$2,268)</u>	<u>-0.82%</u>	<u>\$0</u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b><u>EPI STANDING COMMITTEE:</u></b>													
207.01.00.00.4531	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$28	\$30	\$30	\$57	\$88	\$90	\$60	200.00%	\$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.	\$4,062	\$4,902	\$6,424	\$2,733	\$5,000	\$5,000	\$1,330	\$5,000	\$5,000	\$0	0.00%	\$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
207.01.00.00.6058	LANDFILL FUND EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
207.20.00.00.8213	TRF FROM FUTURE PARKLAND	\$0	\$0	\$0	\$21,122	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>REVENUES Total</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$31,150</b>	<b>\$10,030</b>	<b>\$10,030</b>	<b>\$10,057</b>	<b>\$10,088</b>	<b>\$10,090</b>	<b>\$60</b>	<b>0.60%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$5,562</b>	<b>\$6,402</b>	<b>\$7,924</b>	<b>\$4,233</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$2,080</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>
<b>EPI STANDING COMMITTEE Total</b>		<b>\$4,438</b>	<b>\$3,598</b>	<b>\$2,076</b>	<b>\$26,917</b>	<b>\$3,530</b>	<b>\$3,530</b>	<b>\$7,977</b>	<b>\$3,588</b>	<b>\$3,590</b>	<b>\$60</b>	<b>1.70%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$47,818</b>	<b>\$51,416</b>	<b>\$53,492</b>	<b>\$80,410</b>	<b>\$79,567</b>	<b>\$79,567</b>	<b>\$88,387</b>	<b>\$83,997</b>	<b>\$87,587</b>	<b>\$8,020</b>	<b>10.08%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b><u>CABLE:</u></b>													
209.01.00.00.4536	CABLE TV MISC INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5101	SALARIES AND WAGES	\$16,905	\$17,208	\$10,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5201	FICA	\$1,225	\$1,228	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5202	PENSION	\$1,003	\$1,147	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5203	HEALTH INSURANCE	\$4,382	\$4,748	\$3,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5204	LIFE INSURANCE	\$77	\$76	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.5205	FLEX SPENDING FEE	\$17	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
209.01.00.00.6050	CABLE EXPENSES	\$7,317	\$7,033	\$7,496	\$0	\$75,000	\$75,000	\$0	\$0	\$109,784	\$34,784	46.38%	\$0
209.01.00.00.6057	ADMINISTRATIVE CHARGES	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,100</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$33,927</u>	<u>\$34,457</u>	<u>\$25,767</u>	<u>\$3,000</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$109,784</u>	<u>\$34,784</u>	<u>46.38%</u>	<u>\$0</u>
<b>CABLE Total</b>		<u>(\$33,927)</u>	<u>(\$34,457)</u>	<u>(\$25,767)</u>	<u>(\$3,000)</u>	<u>(\$75,000)</u>	<u>(\$75,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$109,784)</u>	<u>(\$34,784)</u>	<u>46.38%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<b><u>\$173,008</u></b>	<b><u>\$138,551</u></b>	<b><u>\$112,784</u></b>	<b><u>\$109,784</u></b>	<b><u>\$102,386</u></b>	<b><u>\$102,386</u></b>	<b><u>\$109,784</u></b>	<b><u>\$109,784</u></b>	<b><u>\$0</u></b>	<b><u>(\$102,386)</u></b>	<b><u>-100.00%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b>LANDFILL:</b>													
210.03.00.00.4531	INTEREST ON INVESTMENTS	\$6,588	\$3,652	\$2,175	\$2,704	\$1,565	\$1,565	\$0	\$2,250	\$2,000	\$435	27.80%	\$0
210.03.00.00.4542	MISCELLANEOUS REIMBURSEMENT	\$43,292	\$45,024	\$46,825	\$48,697	\$50,647	\$50,647	\$0	\$50,647	\$52,672	\$2,025	4.00%	\$0
210.03.00.00.4560	LANDFILL HOST FEES	\$1,089,162	\$838,719	\$1,242,368	\$1,565,921	\$1,207,000	\$1,207,000	\$530,904	\$1,310,000	\$1,211,000	\$4,000	0.33%	\$0
210.03.00.00.5805	ATTORNEY	\$0	\$0	\$1,308	\$0	\$5,000	\$5,000	\$0	\$0	\$0	(\$5,000)	-100.00%	\$0
210.03.00.00.5815	ENGINEERING FEES	\$0	\$0	\$5,796	\$0	\$5,000	\$5,000	\$0	\$0	\$0	(\$5,000)	-100.00%	\$0
210.03.00.00.5816	LANDFILL OVERSITE AUDIT	\$76,296	\$65,511	\$54,573	\$57,319	\$60,000	\$60,000	\$27,511	\$55,000	\$60,000	\$0	0.00%	\$0
210.03.00.00.6055	LANDFILL NEGOTIATING COMM.	\$0	\$3,641	\$0	\$0	\$2,500	\$2,500	\$0	\$0	\$2,500	\$0	0.00%	\$0
210.03.00.00.6057	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$2,500	\$5,000	\$5,000	\$0	0.00%	\$0
210.30.00.00.9202	TRANSFER TO PARK DEDICATION	\$0	\$1,652,210	\$645,690	\$80,000	\$230,000	\$230,000	\$230,000	\$230,000	\$100,000	(\$130,000)	-56.52%	\$0
210.30.00.00.9203	TRF TO PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340,000	\$340,000	#DIV/0!	\$0
210.30.00.00.9214	WELL TESTING-TRF TO LANDFILL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
210.30.00.00.9215	LAND CONSERV-TRF TO LANDFILL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
210.30.00.00.9216	TRANSFER TO STORMWATER FUND	\$0	\$0	\$0	\$120,000	\$205,000	\$205,000	\$205,000	\$205,000	\$0	(\$205,000)	-100.00%	\$0
210.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	\$0	\$1,075,000	\$1,263,583	\$1,585,000	\$1,412,500	\$1,412,500	\$1,412,500	\$1,412,500	\$800,000	(\$612,500)	-43.36%	\$0
<b>REVENUES Total</b>		<u>\$1,139,042</u>	<u>\$887,395</u>	<u>\$1,291,368</u>	<u>\$1,617,323</u>	<u>\$1,259,212</u>	<u>\$1,259,212</u>	<u>\$530,904</u>	<u>\$1,362,897</u>	<u>\$1,265,672</u>	<u>\$6,460</u>	<u>0.51%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$81,296</u>	<u>\$2,801,362</u>	<u>\$1,975,950</u>	<u>\$1,847,319</u>	<u>\$1,925,000</u>	<u>\$1,925,000</u>	<u>\$1,877,511</u>	<u>\$1,907,500</u>	<u>\$1,307,500</u>	<u>(\$617,500)</u>	<u>-32.08%</u>	<u>\$0</u>
<b>LANDFILL Total</b>		<u>\$1,057,746</u>	<u>(\$1,913,967)</u>	<u>(\$684,582)</u>	<u>(\$229,996)</u>	<u>(\$665,788)</u>	<u>(\$665,788)</u>	<u>(\$1,346,606)</u>	<u>(\$544,603)</u>	<u>(\$41,828)</u>	<u>\$623,960</u>	<u>-93.72%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$4,970,639</u>	<u>\$3,056,673</u>	<u>\$2,372,091</u>	<u>\$2,142,095</u>	<u>\$1,476,307</u>	<u>\$1,476,307</u>	<u>\$795,489</u>	<u>\$1,597,492</u>	<u>\$1,555,664</u>	<u>\$79,357</u>	<u>5.38%</u>	<u>\$0</u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b>WELL TESTING RESERVE:</b>													
214.01.00.00.4531	INTEREST ON INVESTMENTS	\$727	\$488	\$452	\$722	\$500	\$500	\$0	\$750	\$775	\$275	55.00%	\$0
214.01.00.00.4560	LANDFILL HOST FEES	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$0	0.00%	\$0
214.20.00.00.8210	TRANSFER FROM LANDFILL FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$33,727</u>	<u>\$33,488</u>	<u>\$33,452</u>	<u>\$33,722</u>	<u>\$33,500</u>	<u>\$33,500</u>	<u>\$33,000</u>	<u>\$33,750</u>	<u>\$33,775</u>	<u>\$275</u>	<u>0.82%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>WELL TESTING RESERVE Total</b>		<u>\$33,727</u>	<u>\$33,488</u>	<u>\$33,452</u>	<u>\$33,722</u>	<u>\$33,500</u>	<u>\$33,500</u>	<u>\$33,000</u>	<u>\$33,750</u>	<u>\$33,775</u>	<u>\$275</u>	<u>0.82%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$471,737</u>	<u>\$505,225</u>	<u>\$538,678</u>	<u>\$572,399</u>	<u>\$572,275</u>	<u>\$572,275</u>	<u>\$605,399</u>	<u>\$606,149</u>	<u>\$639,924</u>	<u>\$67,649</u>	<u>11.82%</u>	<u>\$0</u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>CONSERVATION:</b>													
215.06.00.00.4138	STEWARDSHIP GRANT	\$389,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.4140	CONSERVATION GRANTS	\$15,200	\$275	\$0	\$0	\$7,000	\$7,000	\$0	\$7,000	\$0	(\$7,000)	-100.00%	\$0
215.06.00.00.4430	CONSERVATION FEE	\$27,446	\$12,818	\$11,559	\$30,601	\$7,500	\$7,500	\$7,598	\$9,000	\$7,500	\$0	0.00%	\$0
215.06.00.00.4431	TRAIL FEE	\$240	\$2,520	\$240	\$3,960	\$240	\$240	\$300	\$500	\$240	\$0	0.00%	\$0
215.06.00.00.4531	INTEREST ON INVESTMENTS	\$259	\$140	\$102	\$200	\$115	\$115	\$0	\$0	\$0	(\$115)	-100.00%	\$0
215.06.00.00.4542	MISC REIMBURSEMENT/DONATIONS	\$8,140	\$14,713	\$6,087	\$7,653	\$5,000	\$5,000	\$7,803	\$8,000	\$5,000	\$0	0.00%	\$0
215.06.00.00.4560	LANDFILL HOST FEES	\$206,125	\$112,320	\$162,775	\$199,865	\$138,500	\$138,500	\$69,250	\$165,000	\$155,500	\$17,000	12.27%	\$0
215.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.20.00.00.8401	TRANSFER FROM CAPITAL BRWG	\$822,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5101	SALARIES AND WAGES	\$76,187	\$82,038	\$87,660	\$80,490	\$66,713	\$66,713	\$44,011	\$73,100	\$49,121	(\$17,592)	-26.37%	\$0
215.06.00.00.5201	FICA TAX	\$5,751	\$6,177	\$6,610	\$6,057	\$5,104	\$5,104	\$3,316	\$5,600	\$3,758	(\$1,346)	-26.37%	\$0
215.06.00.00.5202	PENSION FUND	\$4,256	\$4,394	\$4,774	\$4,834	\$4,403	\$4,403	\$2,283	\$4,403	\$2,492	(\$1,911)	-43.41%	\$0
215.06.00.00.5203	HEALTH INSURANCE	\$7,282	\$7,878	\$11,169	\$8,771	\$8,129	\$8,129	\$4,483	\$7,000	\$5,208	(\$2,921)	-35.94%	\$0
215.06.00.00.5204	LIFE INSURANCE	\$123	\$163	\$206	\$212	\$162	\$162	\$110	\$170	\$117	(\$44)	-27.45%	\$0
215.06.00.00.5301	TRAINING	\$240	\$267	\$114	\$0	\$300	\$300	\$130	\$280	\$300	\$0	0.00%	\$0
215.06.00.00.5302	GASOLINE/OIL/MILEAGE	\$2,100	\$2,532	\$2,108	\$1,947	\$2,175	\$2,175	\$969	\$1,575	\$2,175	\$0	0.00%	\$0
215.06.00.00.5303	CONFERENCES & SPECIAL EVENTS	\$159	\$375	\$710	\$635	\$500	\$500	\$703	\$750	\$700	\$200	40.00%	\$0
215.06.00.00.5305	DUES & MEMBERSHIPS	\$220	\$425	\$325	\$330	\$400	\$400	\$175	\$400	\$400	\$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	\$10,601	\$5,645	\$5,731	\$2,530	\$5,000	\$5,000	\$5,331	\$5,500	\$5,750	\$750	15.00%	\$0
215.06.00.00.5735	GASOLINE & OIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
215.06.00.00.5801	PROFESSIONAL SERVICES	\$852	\$852	\$852	\$1,663	\$1,800	\$1,800	\$1,020	\$1,720	\$1,800	\$0	0.00%	\$0
215.06.00.00.5805	ATTORNEY	\$12,446	\$1,891	\$1,505	\$389	\$1,000	\$1,000	\$0	\$0	\$1,000	\$0	0.00%	\$0
215.06.00.00.6008	CONSERVANCY MANAGEMENT	\$25,214	\$13,634	\$5,859	\$4,222	\$20,000	\$20,000	\$8,209	\$9,304	\$20,000	\$0	0.00%	\$0
215.06.00.00.6009	URBAN FORESTRY MGMT	\$1,040	\$3,166	\$3,003	\$2,080	\$7,500	\$7,500	\$8,345	\$8,345	\$7,500	\$0	0.00%	\$0
215.06.00.00.6010	LAND PURCHASES	\$1,211,618	\$6,015	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	(\$25,000)	-100.00%	\$0
215.06.00.00.6057	ADMINISTRATIVE CHARGES	\$3,000	\$3,000	\$3,000	\$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	\$30,000	\$30,000	#DIV/0!	\$0
215.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	\$100,000	\$50,000	\$50,000	\$50,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	0.00%	\$0
<b>REVENUES Total</b>		<b>\$1,469,027</b>	<b>\$142,786</b>	<b>\$180,764</b>	<b>\$242,278</b>	<b>\$158,355</b>	<b>\$158,355</b>	<b>\$84,951</b>	<b>\$189,500</b>	<b>\$168,240</b>	<b>\$9,885</b>	<b>6.24%</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$1,461,209</b>	<b>\$188,571</b>	<b>\$183,747</b>	<b>\$167,280</b>	<b>\$251,305</b>	<b>\$251,305</b>	<b>\$80,667</b>	<b>\$221,267</b>	<b>\$233,440</b>	<b>(\$17,865)</b>	<b>0.00%</b>	<b>\$0</b>
<b>CONSERVATION Total</b>		<b>\$7,817</b>	<b>(\$45,785)</b>	<b>(\$2,983)</b>	<b>\$74,998</b>	<b>(\$92,950)</b>	<b>(\$92,950)</b>	<b>\$4,284</b>	<b>(\$31,767)</b>	<b>(\$65,200)</b>	<b>\$27,750</b>	<b>-29.85%</b>	<b>\$0</b>
<b>FUND BALANCE:</b>		<b>\$164,830</b>	<b>\$119,045</b>	<b>\$116,062</b>	<b>\$191,060</b>	<b>\$22,454</b>	<b>\$22,454</b>	<b>\$195,345</b>	<b>\$159,293</b>	<b>\$94,093</b>	<b>\$71,639</b>	<b>319.05%</b>	<b>\$0</b>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>STORM WATER:</b>													
216.01.00.00.4531	INTEREST ON INVESTMENTS	\$614	\$467	\$271	\$272	\$150	\$150	\$0	\$250	\$200	\$50	33.33%	\$0
216.01.00.00.4560	LANDFILL HOST FEES	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.4147	INTERGOVERNMENTAL REIMBURSEMEN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.4542	MISC REVENUE	\$0	\$0	\$0	\$58,397	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$0	\$0	\$120,000	\$205,000	\$205,000	\$205,000	\$205,000	\$0	(\$205,000)	-100.00%	\$0
216.01.00.00.5805	ATTORNEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.5101	SALARIES AND WAGES	\$12,587	\$13,611	\$14,186	\$15,338	\$15,470	\$15,470	\$9,841	\$15,470	\$15,806	\$335	2.17%	\$0
216.08.00.00.5201	FICA	\$946	\$1,039	\$1,091	\$1,214	\$1,239	\$1,239	\$769	\$1,239	\$1,264	\$26	2.07%	\$0
216.08.00.00.5202	PENSION	\$747	\$907	\$992	\$1,042	\$1,021	\$1,021	\$650	\$1,021	\$1,075	\$54	5.26%	\$0
216.08.00.00.5203	HEALTH INSURANCE	\$1,094	\$1,182	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
216.08.00.00.5204	LIFE INSURANCE	\$10	\$10	\$12	\$14	\$14	\$14	\$10	\$16	\$16	\$2	10.96%	\$0
216.08.00.00.5229	HEALTH INS ALLOWANCE	\$0	\$240	\$576	\$720	\$720	\$720	\$480	\$720	\$720	\$0	0.00%	\$0
216.08.00.00.6503	URBAN RURAL DRAINAGE	\$37,118	\$54,550	\$127,609	\$93,901	\$160,000	\$160,000	\$0	\$0	\$160,000	\$0	0.00%	\$0
216.08.00.00.6549	LAKE STREET STORM SEWER	\$0	\$0	\$0	\$0	\$85,000	\$85,000	\$61,406	\$70,000	\$0	(\$85,000)	-100.00%	\$0
216.08.00.00.6550	FLINTLOCK TRAIL STORM SEWER	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$1,345	\$90,000	\$0	(\$75,000)	-100.00%	\$0
216.08.00.00.6557	NR 216 COMPLIANCE MS4	\$10,782	\$9,750	\$8,705	\$20,266	\$20,000	\$20,000	\$6,906	\$12,000	\$20,000	\$0	0.00%	\$0
216.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	\$100,000	\$75,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
<b>REVENUES Total</b>		<u>\$500,614</u>	<u>\$467</u>	<u>\$271</u>	<u>\$178,669</u>	<u>\$205,150</u>	<u>\$205,150</u>	<u>\$205,000</u>	<u>\$205,250</u>	<u>\$200</u>	<u>(\$204,950)</u>	<u>-99.90%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$163,283</u>	<u>\$156,651</u>	<u>\$153,790</u>	<u>\$132,496</u>	<u>\$358,465</u>	<u>\$358,465</u>	<u>\$81,406</u>	<u>\$190,466</u>	<u>\$198,881</u>	<u>(\$159,584)</u>	<u>0.00%</u>	<u>\$0</u>
<b>STORM WATER Total</b>		<u>\$337,330</u>	<u>(\$156,184)</u>	<u>(\$153,519)</u>	<u>\$46,174</u>	<u>(\$153,315)</u>	<u>(\$153,315)</u>	<u>\$123,594</u>	<u>\$14,784</u>	<u>(\$198,681)</u>	<u>(\$45,366)</u>	<u>29.59%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$525,161</u>	<u>\$368,978</u>	<u>\$215,459</u>	<u>\$261,633</u>	<u>\$65,435</u>	<u>\$65,435</u>	<u>\$385,227</u>	<u>\$276,417</u>	<u>\$77,736</u>	<u>\$12,301</u>	<u>18.80%</u>	<u>\$0</u>

CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>RESIDUAL TIF:</b>													
220.01.00.00.4530	INTEREST ON NOTES/CLOSING COST	\$0	\$0	\$1,560	\$5,497	\$2,565	\$2,565	\$2,985	\$4,126	\$2,620	\$55	2.16%	\$0
220.01.00.00.4531	INTEREST ON INVESTMENTS	\$1,360	\$818	\$628	\$745	\$650	\$650	\$0	\$750	\$725	\$75	11.54%	\$0
220.01.00.00.4922	GRANT FUNDING/REIMBURSEMENTS	\$0	\$7,500	\$18,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.20.00.00.8101	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.01.00.00.5704	MISC EXPENSES/BUSINESS LOANS	\$44,319	\$37,693	\$30,004	\$13,466	\$25,000	\$25,000	\$21,083	\$80,000	\$50,000	\$25,000	100.00%	\$0
220.01.00.00.6505	COMPUTER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
220.30.00.00.9411	TRF TO TID 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000	#DIV/0!	\$0
<b>REVENUES Total</b>		<u>\$1,360</u>	<u>\$8,318</u>	<u>\$20,583</u>	<u>\$6,242</u>	<u>\$3,215</u>	<u>\$3,215</u>	<u>\$2,985</u>	<u>\$4,876</u>	<u>\$3,345</u>	<u>\$75</u>	<u>2.33%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$44,319</u>	<u>\$37,693</u>	<u>\$30,004</u>	<u>\$13,466</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$21,083</u>	<u>\$80,000</u>	<u>\$550,000</u>	<u>\$525,000</u>	<u>0.00%</u>	<u>\$0</u>
<b>RESIDUAL TIF Total</b>		<u>(\$42,959)</u>	<u>(\$29,375)</u>	<u>(\$9,421)</u>	<u>(\$7,224)</u>	<u>(\$21,785)</u>	<u>(\$21,785)</u>	<u>(\$18,098)</u>	<u>(\$75,124)</u>	<u>(\$546,655)</u>	<u>(\$524,925)</u>	<u>2409.57%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<b><u>\$830,176</u></b>	<b><u>\$800,801</u></b>	<b><u>\$791,381</u></b>	<b><u>\$784,157</u></b>	<b><u>\$806,266</u></b>	<b><u>\$806,266</u></b>	<b><u>\$766,059</u></b>	<b><u>\$709,033</u></b>	<b><u>\$162,378</u></b>	<b><u>(\$643,888)</u></b>	<b><u>-79.86%</u></b>	<b><u>\$0</u></b>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Prior Year Actual	2013 Prior Year Actual	2014 Prior Year Actual	2015 Prior Year Actual	2016 Adopted Budget	2016 Amended Budget	8/31 YTD Actual	2016 Annual Projection	2017 Department Request	2017 \$ Change from 2016 Budget	2017 % Change from 2016 Budget	2017 COW Approval
<b>TID #8:</b>													
228.01.00.00.4001	TIF #8 GENERAL PROPERTY TAX	\$97,318	\$82,082	\$208,144	\$106,832	\$109,500	\$109,500	\$110,466	\$110,466	\$112,000	\$2,500	2.28%	\$0
228.01.00.00.4122	ST AID EXMPT COMPUTER REPLACMT	\$2,958	\$3,550	\$3,917	\$2,736	\$2,500	\$2,500	\$3,249	\$3,249	\$3,000	\$500	20.00%	\$0
228.01.00.00.4531	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
228.01.00.00.5810	AUDIT & SPECIAL A/C SERV	\$2,150	\$5,000	\$5,000	\$6,050	\$5,150	\$5,150	\$150	\$5,150	\$5,150	\$0	0.00%	\$0
228.30.00.00.9301	TRF TO DEBT SERVICE	<u>\$98,126</u>	<u>\$80,632</u>	<u>\$207,061</u>	<u>\$103,518</u>	<u>\$106,850</u>	<u>\$106,850</u>	<u>\$0</u>	<u>\$108,565</u>	<u>\$109,850</u>	<u>\$3,000</u>	<u>2.81%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$100,276</u>	<u>\$85,632</u>	<u>\$212,061</u>	<u>\$109,568</u>	<u>\$112,000</u>	<u>\$112,000</u>	<u>\$113,715</u>	<u>\$113,715</u>	<u>\$115,000</u>	<u>\$3,000</u>	<u>2.68%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$100,276</u>	<u>\$85,632</u>	<u>\$212,061</u>	<u>\$109,568</u>	<u>\$112,000</u>	<u>\$112,000</u>	<u>\$150</u>	<u>\$113,715</u>	<u>\$115,000</u>	<u>\$3,000</u>	<u>0.00%</u>	<u>\$0</u>
<b>TID #8 Total</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$113,565</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$113,565</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>TID #9:</b>													
229.01.00.00.4001	TIF #9 GENERAL PROPERTY TAX	\$235,936	\$219,699	\$231,571	\$216,871	\$222,500	\$222,500	\$240,976	\$240,976	\$225,000	\$2,500	1.12%	\$0
229.01.00.00.4122	ST AID EXEMPT COMPUTER REPLACE	\$3,072	\$3,318	\$2,192	\$1,988	\$1,950	\$1,950	\$2,381	\$2,381	\$2,000	\$50	2.56%	\$0
229.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$4,150	\$5,000	\$5,000	\$5,000	\$5,150	\$5,150	\$150	\$5,150	\$5,150	\$0	0.00%	\$0
229.01.00.00.6001	NOTICES & PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$173	\$173	\$0	\$0	#DIV/0!	\$0
229.30.00.00.9265	TRF TO CDA FUND	<u>\$161,725</u>	<u>\$177,980</u>	<u>\$150,842</u>	<u>\$163,300</u>	<u>\$170,500</u>	<u>\$170,500</u>	<u>\$0</u>	<u>\$170,500</u>	<u>\$167,500</u>	<u>(\$3,000)</u>	<u>-1.76%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$239,008</u>	<u>\$223,017</u>	<u>\$233,763</u>	<u>\$218,859</u>	<u>\$224,450</u>	<u>\$224,450</u>	<u>\$243,357</u>	<u>\$243,357</u>	<u>\$227,000</u>	<u>\$2,550</u>	<u>1.14%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$165,875</u>	<u>\$182,980</u>	<u>\$155,842</u>	<u>\$168,300</u>	<u>\$175,650</u>	<u>\$175,650</u>	<u>\$323</u>	<u>\$175,823</u>	<u>\$172,650</u>	<u>(\$3,000)</u>	<u>0.00%</u>	<u>\$0</u>
<b>TID #9 Total</b>		<u>\$73,133</u>	<u>\$40,037</u>	<u>\$77,922</u>	<u>\$50,559</u>	<u>\$48,800</u>	<u>\$48,800</u>	<u>\$243,033</u>	<u>\$67,534</u>	<u>\$54,350</u>	<u>\$5,550</u>	<u>11.37%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$234,804</u>	<u>\$274,841</u>	<u>\$352,763</u>	<u>\$403,322</u>	<u>\$421,462</u>	<u>\$421,462</u>	<u>\$646,355</u>	<u>\$470,856</u>	<u>\$525,206</u>	<u>\$103,744</u>	<u>24.62%</u>	<u>\$0</u>
<b>TID #10:</b>													
230.01.00.00.4001	TIF #10 GENERAL PROPERTY TAX	\$756,480	\$906,293	\$933,865	\$911,164	\$934,000	\$934,000	\$912,387	\$912,387	\$915,000	(\$19,000)	-2.03%	\$0
230.01.00.00.4122	COMPUTER STATE AID	\$8,050	\$5,963	\$4,081	\$2,802	\$2,500	\$2,500	\$3,865	\$3,865	\$3,000	\$500	20.00%	\$0
230.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$4,150	\$5,000	\$5,000	\$7,100	\$5,150	\$5,150	\$150	\$5,150	\$5,150	\$0	0.00%	\$0
230.08.91.19.6520	DEVELOPER INCENTIVES	\$0	\$395,485	\$0	\$450,000	\$0	\$0	\$84,358	\$90,000	\$0	\$0	#DIV/0!	\$0
230.30.00.00.9301	TRF TO DEBT SERVICE	<u>\$662,704</u>	<u>\$455,513</u>	<u>\$738,134</u>	<u>\$684,308</u>	<u>\$674,300</u>	<u>\$674,300</u>	<u>\$0</u>	<u>\$674,300</u>	<u>\$636,362</u>	<u>(\$37,938)</u>	<u>-5.63%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$764,530</u>	<u>\$912,256</u>	<u>\$937,946</u>	<u>\$913,966</u>	<u>\$936,500</u>	<u>\$936,500</u>	<u>\$916,252</u>	<u>\$916,252</u>	<u>\$918,000</u>	<u>(\$18,500)</u>	<u>-1.98%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$666,854</u>	<u>\$855,998</u>	<u>\$743,134</u>	<u>\$1,141,408</u>	<u>\$679,450</u>	<u>\$679,450</u>	<u>\$84,508</u>	<u>\$769,450</u>	<u>\$641,512</u>	<u>(\$37,938)</u>	<u>0.00%</u>	<u>\$0</u>
<b>TID #10 Total</b>		<u>\$97,676</u>	<u>\$56,258</u>	<u>\$194,813</u>	<u>(\$227,442)</u>	<u>\$257,050</u>	<u>\$257,050</u>	<u>\$831,743</u>	<u>\$146,802</u>	<u>\$276,488</u>	<u>\$19,438</u>	<u>0.00%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$97,676</u>	<u>\$153,934</u>	<u>\$348,747</u>	<u>\$121,305</u>	<u>\$258,497</u>	<u>\$258,497</u>	<u>\$953,049</u>	<u>\$268,107</u>	<u>\$544,595</u>	<u>\$286,098</u>	<u>0.00%</u>	<u>\$0</u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b>COMMUNITY DEVELOPMENT AUTHORITY:</b>													
265.06.00.00.4531	INTEREST ON INVESTMENTS	\$436	\$251	\$0	\$0	\$375	\$375	\$0	\$380	\$385	\$10	2.67%	\$0
265.20.00.00.8229	TRF FROM TIF 229	\$161,725	\$177,980	\$150,842	\$163,300	\$170,500	\$170,500	\$0	\$170,500	\$167,500	(\$3,000)	-1.76%	\$0
265.06.00.00.5704	OTHER SUPPLIES & EXPENSES	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$0	\$500	\$0	0.00%	\$0
265.06.00.00.5801	PROFESSIONAL SERVICES	\$0	\$2,160	\$0	\$115	\$3,000	\$3,000	\$0	\$500	\$3,000	\$0	0.00%	\$0
265.06.00.00.5805	ATTORNEY	\$0	\$0	\$537	\$0	\$5,000	\$5,000	\$0	\$1,500	\$2,000	(\$3,000)	-60.00%	\$0
265.06.00.00.6518	JANESVILLE RD - TC STREETScape	\$0	\$3,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0
265.30.00.00.9303	TRF TO CDA DEBT SERV	\$161,725	\$177,980	\$150,842	\$163,300	\$170,500	\$170,500	\$0	\$170,500	\$167,500	(\$3,000)	-1.76%	\$0
<b>REVENUES Total</b>		<u>\$162,161</u>	<u>\$178,231</u>	<u>\$150,842</u>	<u>\$163,300</u>	<u>\$170,875</u>	<u>\$170,875</u>	<u>\$0</u>	<u>\$170,880</u>	<u>\$167,885</u>	<u>(\$2,990)</u>	<u>-1.75%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$161,725</u>	<u>\$183,700</u>	<u>\$151,379</u>	<u>\$163,415</u>	<u>\$179,000</u>	<u>\$179,000</u>	<u>\$0</u>	<u>\$172,500</u>	<u>\$173,000</u>	<u>(\$6,000)</u>	<u>0.00%</u>	<u>\$0</u>
<b>COMMUNITY DEVELOPMENT AUTHORITY Total</b>		<u>\$436</u>	<u>(\$5,469)</u>	<u>(\$537)</u>	<u>(\$115)</u>	<u>(\$8,125)</u>	<u>(\$8,125)</u>	<u>\$0</u>	<u>(\$1,620)</u>	<u>(\$5,115)</u>	<u>\$3,010</u>	<u>0.00%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u>\$196,476</u>	<u>\$191,007</u>	<u>\$190,470</u>	<u>\$190,355</u>	<u>\$176,837</u>	<u>\$176,837</u>	<u>\$190,355</u>	<u>\$188,735</u>	<u>\$183,620</u>	<u>\$6,783</u>	<u>3.84%</u>	<u>\$0</u>

**CITY OF MUSKEGO  
SPECIAL REVENUE FUNDS  
PROPOSED 2017 BUDGET**

September 28, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 Prior Year Actual</u>	<u>2013 Prior Year Actual</u>	<u>2014 Prior Year Actual</u>	<u>2015 Prior Year Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>8/31 YTD Actual</u>	<u>2016 Annual Projection</u>	<u>2017 Department Request</u>	<u>2017 \$ Change from 2016 Budget</u>	<u>2017 % Change from 2016 Budget</u>	<u>2017 COW Approval</u>
<b><u>COMPENSATED ABSENCES:</u></b>													
270.01.00.00.4531	INTEREST ON INVESTMENTS	\$5,391	\$3,333	\$2,594	\$3,440	\$2,650	\$2,650	\$0	\$3,500	\$3,750	\$1,100	41.51%	\$0
270.20.00.00.8100	TRF FROM GENERAL FUND	\$0	\$0	\$2,805,819	\$42,063	\$0	\$0	\$0	\$0	\$40,000	\$40,000	#DIV/0!	\$0
270.01.00.00.5103	EMPLOYEE PAYOUT	\$119,685	\$131,876	\$534,702	\$210,291	\$100,000	\$100,000	\$121,143	\$125,000	\$150,000	\$50,000	50.00%	\$0
270.01.00.00.5201	FICA	\$9,156	\$10,088	\$40,431	\$16,621	\$7,650	\$7,650	\$9,267	\$9,563	\$11,475	\$3,825	50.00%	\$0
270.01.00.00.5203	HEALTH ALLOW - SEVERANCE	<u>\$7,527</u>	<u>\$0</u>	<u>\$15,919</u>	<u>\$6,979</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>
<b>REVENUES Total</b>		<u>\$5,391</u>	<u>\$3,333</u>	<u>\$2,808,413</u>	<u>\$45,503</u>	<u>\$2,650</u>	<u>\$2,650</u>	<u>\$0</u>	<u>\$3,500</u>	<u>\$43,750</u>	<u>\$41,100</u>	<u>1550.94%</u>	<u>\$0</u>
<b>EXPENDITURES Total</b>		<u>\$136,367</u>	<u>\$141,964</u>	<u>\$591,052</u>	<u>\$233,891</u>	<u>\$122,650</u>	<u>\$122,650</u>	<u>\$130,411</u>	<u>\$134,563</u>	<u>\$176,475</u>	<u>\$53,825</u>	<u>0.00%</u>	<u>\$0</u>
<b>COMPENSATED ABSENCES Total</b>		<u>(\$130,976)</u>	<u>(\$138,631)</u>	<u>\$2,217,361</u>	<u>(\$188,389)</u>	<u>(\$120,000)</u>	<u>(\$120,000)</u>	<u>(\$130,411)</u>	<u>(\$131,063)</u>	<u>(\$132,725)</u>	<u>(\$12,725)</u>	<u>0.00%</u>	<u>\$0</u>
<b>FUND BALANCE:</b>		<u><b>\$684,386</b></u>	<u><b>\$545,755</b></u>	<u><b>\$2,763,116</b></u>	<u><b>\$2,574,728</b></u>	<u><b>\$142,932</b></u>	<u><b>\$142,932</b></u>	<u><b>\$2,444,317</b></u>	<u><b>\$2,443,665</b></u>	<u><b>\$2,310,940</b></u>	<u><b>\$2,168,008</b></u>	<u><b>1516.81%</b></u>	<u><b>\$0</b></u>
<b>GRAND TOTAL SPECIAL REVENUE FUND BALANCE</b>		<u><b>\$9,675,084</b></u>	<u><b>\$7,588,775</b></u>	<u><b>\$9,679,211</b></u>	<u><b>\$9,270,402</b></u>	<u><b>\$5,072,333</b></u>	<u><b>\$5,072,333</b></u>	<u><b>\$9,352,750</b></u>	<u><b>\$8,195,905</b></u>	<u><b>\$7,322,060</b></u>	<u><b>\$2,249,728</b></u>	<u><b>44.35%</b></u>	<u><b>\$0</b></u>

**SECTION 8**  
**PROPOSED**  
**2017**  
**CAPITAL PROJECT**  
**BUDGETS**

**CITY OF MUSKEGO  
CAPITAL PROJECTS SUMMARY  
PROPOSED 2017 BUDGET**

September 23, 2016

PROJECT	DEPARTMENT	CAPITAL EXPENDITURE	CAPITAL BORROWING	TOTAL
<u>FUNDING</u>		<u>(Landfill)</u>	<u>(Debt Issuance)</u>	
FACILITY - CITY HALL NEW BUILDING/REMODEL	BUILDING MAINTENANCE		\$4,244,301	\$4,244,301
UNITRENDS BACKUP	INFORMATION TECHNOLOGY	\$42,000		\$42,000
SWITCH REPLACEMENTS	INFORMATION TECHNOLOGY	\$20,070		\$20,070
EMAIL ARCHIVING	INFORMATION TECHNOLOGY	\$4,000		\$4,000
MULTI-FUNCTION PRINTING DEVICES	INFORMATION TECHNOLOGY	\$25,000		\$25,000
FACILITY - NEW PD BUILDING/REMODEL	POLICE	\$379,846		\$379,846
DRONE	POLICE	\$7,491		\$7,491
OFFICER BODY WORN CAMERAS	POLICE	\$40,500		\$40,500
FX TRAINING EQUIPMENT	POLICE	\$11,500		\$11,500
RIFLE PLATE & CARRIER	POLICE	\$12,600		\$12,600
TASER REPLACEMENT	POLICE	\$16,700		\$16,700
TCVFD EQUIPMENT (Council approval 9/8/15)	TC VOLUNTEER FIRE DEPT	\$105,000		\$105,000
CHILDREN'S AREA REDESIGN	LIBRARY	\$61,500		\$61,500
CARPETING	LIBRARY	\$30,000		\$30,000
HVAC SYSTEM CONTROLS	LIBRARY	\$45,000		\$45,000
MEETING ROOM TECHNOLOGY	LIBRARY	\$6,800		\$6,800
PUBLIC FURNITURE	LIBRARY	\$8,000		\$8,000
STAFF WORKSTATIONS	LIBRARY	\$3,750		\$3,750
SOFTWARE	RECREATION	\$8,500		\$8,500
MOORLAND RECONSTRUCTION	DPW-ENGINEERING	\$120,000		\$120,000
CITY GARAGE MAINTENANCE/ADDITION	DPW & UTILITIES	\$213,290	\$2,048,456	\$2,261,746
GAS PUMP REPLACEMENT	DPW & UTILITIES	\$28,000		\$28,000
MOTOR GRADER	DPW	\$175,000		\$175,000
PICKUP TRUCK	DPW	\$55,000		\$55,000
CONCRETE MIXER	DPW	\$26,000		\$26,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$1,445,547</b>	<b>\$6,292,757</b>	<b>\$7,738,304</b>

**CITY OF MUSKEGO  
CAPITAL BORROWING FUND  
PROPOSED 2017 BUDGET**

September 23, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 8/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 COW APPROVAL</u>
<b><u>REVENUES:</u></b>								
401.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0	0	0
401.08.00.00.4531	INTEREST ON INVESTMENTS	1,124	0	0	0	0	3,500	4,500
401.08.90.06.4565	REOFFERING PREMIUM	0	0	150,000	150,000	118,845	118,845	150,000
	<b>TOTAL REVENUES:</b>	<b>1,124</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>118,845</b>	<b>122,345</b>	<b>154,500</b>
<b><u>EXPENDITURES:</u></b>								
<b><u>NON-DEPARTMENTAL</u></b>								
401.08.90.06.7004	DEBT DISCOUNT	0	0	150,000	150,000	118,845	118,845	150,000
	<b>TOTAL NON-DEPARTMENTAL:</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>118,845</b>	<b>118,845</b>	<b>150,000</b>
<b><u>BUILDING</u></b>								
401.08.90.09.6550	FACILITY PLAN - CITY HALL	0	0	3,352,692	3,352,692	0	0	4,244,301
	<b>TOTAL BUILDING:</b>	<b>0</b>	<b>0</b>	<b>3,352,692</b>	<b>3,352,692</b>	<b>0</b>	<b>0</b>	<b>4,244,301</b>
<b><u>COMMUNITY DEVELOPMENT/DPW-ENGINEERING</u></b>								
401.08.91.19.6507	TESS CORNERS - ADDTL PROJECT	(2,916)	0	0	0	0	0	0
401.08.91.19.6518	JANESVILLE ROAD RECONSTRUCTION	1,553,629	0	0	0	0	0	0
401.08.93.51.6550	FACILITY PLAN - CITY GARAGE	0	0	2,685,311	2,685,311	1,096,017	1,096,017	2,048,456
	<b>TOTAL COMMUNITY DEVELOPMENT/DPW-ENGINEERING:</b>	<b>1,550,713</b>	<b>0</b>	<b>2,685,311</b>	<b>2,685,311</b>	<b>1,096,017</b>	<b>1,096,017</b>	<b>2,048,456</b>
<b><u>PUBLIC SAFETY</u></b>								
401.08.91.20.6550	FACILITIES PLAN - POLICE	0	0	0	0	0	0	0
	<b>TOTAL PUBLIC SAFETY:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>1,550,713</b>	<b>0</b>	<b>6,188,003</b>	<b>6,188,003</b>	<b>1,214,862</b>	<b>1,214,862</b>	<b>6,442,757</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>								
401.20.00.00.8902	PROCEEDS FROM L-T DEBT	0	0	17,620,000	17,620,000	7,125,000	7,125,000	10,125,000
401.20.00.00.8605	TRF FROM WATER UTILITY FUND	0	0	0	0	0	0	0
401.20.00.00.8210	TRF FROM LANDFILL FUND	0	0	0	0	0	0	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	(74,313)	0	0	0	0	0
	<b>TOTAL OTHER FINANCING SOURCES/(USES):</b>	<b>0</b>	<b>(74,313)</b>	<b>17,620,000</b>	<b>17,620,000</b>	<b>7,125,000</b>	<b>7,125,000</b>	<b>10,125,000</b>
	<b>NET REVENUES OVER/(UNDER)</b>	<b>(1,549,589)</b>	<b>(74,313)</b>	<b>11,581,997</b>	<b>11,581,997</b>	<b>6,028,983</b>	<b>6,032,483</b>	<b>3,836,743</b>
	<b>FUND BALANCE END OF YEAR 2013:</b>	<b>1,623,902</b>						
	<b>PROJECTED FUND BALANCE END OF YEAR:</b>	<b>74,313</b>	<b>0</b>	<b>11,581,997</b>	<b>11,581,997</b>	<b>6,028,983</b>	<b>6,032,483</b>	<b>9,869,226</b>

**CITY OF MUSKEGO  
CAPITAL EXPENDITURES FUND  
PROPOSED 2017 BUDGET**

September 23, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 08/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 COW APPROVAL</u>
<b>REVENUES:</b>								
410.08.00.00.4132	TRANSPORTATION AID	0	250,458	0	0	0	0	0
410.08.00.00.4150	GOVERNMENT GRANTS	0	164,000	0	0	0	0	0
410.08.00.00.4542	MISC REIMBURSEMENT	73,700	62,169	3,500	3,500	38,221	38,221	0
410.08.00.00.4552	SALE OF EQUIPMENT	475	0	0	0	57,430	60,500	0
<b>TOTAL REVENUES:</b>		<b>74,175</b>	<b>476,627</b>	<b>3,500</b>	<b>3,500</b>	<b>95,651</b>	<b>98,721</b>	<b>0</b>
<b>EXPENDITURES:</b>								
<b>MAYOR / FINANCE &amp; ADMINISTRATION</b>								
410.08.90.01.6502	RECODIFICATION	7,160	3,580	0	0	0	0	0
410.08.90.02.6506	ELECTION EQUIPMENT	0	27,012	9,000	9,000	0	0	0
410.08.90.03.6503	UPGRADE FIN SOFTWARE TO SQL	0	8,400	0	0	0	0	0
<b>TOTAL MAYOR / FINANCE &amp; ADMINISTRATION:</b>		<b>7,160</b>	<b>38,992</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ASSESSOR</b>								
410.08.90.04.6502	IAS SOFTWARE UPGRADE	0	60,700	0	0	0	0	0
<b>TOTAL ASSESSOR:</b>		<b>0</b>	<b>60,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-DEPARTMENTAL</b>								
410.08.90.06.6567	HISTORICAL FARM BUILDING	0	4,600	14,000	14,000	200	14,000	0
<b>TOTAL NON-DEPARTMENTAL:</b>		<b>0</b>	<b>4,600</b>	<b>14,000</b>	<b>14,000</b>	<b>200</b>	<b>14,000</b>	<b>0</b>
<b>BUILDING MAINTENANCE</b>								
410.08.90.09.6503	CITY HALL HVAC	0	0	0	0	0	0	0
410.08.90.09.6550	FACILITY PLAN - CITY HALL RENO	0	60,958	246,480	246,480	168,482	267,683	0
<b>TOTAL BUILDING MAINTENANCE:</b>		<b>0</b>	<b>60,958</b>	<b>246,480</b>	<b>246,480</b>	<b>168,482</b>	<b>267,683</b>	<b>0</b>
<b>INFORMATION TECHNOLOGY</b>								
410.08.90.14.6502	SERVER REPLACEMENT	11,974	0	0	0	0	0	0
410.08.90.14.6503	MULTI-FUNCTION PRINTING DEVICES	0	15,501	0	0	0	0	25,000
410.08.90.14.6504	GLOBAL POSITIONING SYSTEM EQUIP.	0	9,782	0	0	0	0	0
410.08.90.14.6506	CIVIC PLUS - WEB SITE DESIGN	12,392	0	0	0	0	0	0
410.08.90.14.6510	911 EQUIPMENT (PSAP UPGRADE)	0	157,486	0	0	84,622	84,622	0
410.08.90.14.6511	STORAGE AREA NETWORK (SAN)	0	45,000	0	0	0	0	0
410.08.90.14.6512	FIREWALL REPLACEMENTS	24,543	0	0	0	0	0	0
410.08.90.14.6513	SWITCH REPLACEMENTS	0	0	0	0	0	0	20,070
410.08.90.14.6514	CORE SWITCH	0	0	9,500	9,500	0	9,500	0
410.08.90.14.6515	UPS BATTERIES	0	0	5,000	5,000	0	5,000	0
410.08.90.14.6516	VIRTUAL SERVER LICENSING	555	0	0	0	0	0	0
410.08.90.14.6517	WIRELESS NETWORK EXPANSION	4,091	0	0	0	0	0	0
410.08.90.14.6518	EMAIL ARCHIVING	0	0	0	0	0	0	4,000
410.08.90.14.6519	ARISTOTLEINSIGHT SOFTWARE	0	0	14,000	14,000	13,416	13,416	0
410.08.90.14.6520	MS OFFICE UPGRADE	0	0	0	0	0	0	0
410.08.90.14.6521	UNITRENDS BACKUP	0	0	0	0	0	0	42,000
410.08.90.14.6522	MICROSOFT EXCHANGE UPGRADE	0	0	0	0	0	0	0
<b>TOTAL INFORMATION TECHNOLOGY:</b>		<b>53,555</b>	<b>227,769</b>	<b>28,500</b>	<b>28,500</b>	<b>98,038</b>	<b>112,538</b>	<b>91,070</b>

**CITY OF MUSKEGO  
CAPITAL EXPENDITURES FUND  
PROPOSED 2017 BUDGET**

September 23, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 08/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 COW APPROVAL</u>
<b><u>EXPENDITURES (Continued):</u></b>								
<b><u>POLICE</u></b>								
410.08.91.20.6502	HVAC	0	13,002	0	0	0	0	0
410.08.91.20.6507	RADIOS	274,480	38,804	245,000	245,000	13,568	245,000	0
410.08.91.20.6508	VESTS	0	4,832	0	0	899	899	0
410.08.91.20.6509	RIFLES	0	46,899	0	0	0	0	0
410.08.91.20.6510	NON-LETHAL WEAPONS	0	0	0	0	0	0	16,700
410.08.91.20.6511	TACTICAL TEAM HEADSET	0	0	8,000	8,000	6,789	8,000	0
410.08.91.20.6512	OFFICER BODY CAMERA	0	0	0	0	0	0	40,500
410.08.91.20.6514	SECURITY AND SURVEILLANCE	154,728	49,519	0	0	0	0	0
410.08.91.20.6515	MUSKEGO FIRING RANGE REPAIR	18,167	0	0	0	0	0	0
410.08.91.20.6516	RADIO & TELEPHONE LOGGER	15,000	0	0	0	0	0	0
410.08.91.20.6517	TAHOE	41,235	0	0	0	0	0	0
410.08.91.20.6518	TRUNKED RADIO SYS CONTRACT	76,082	0	0	0	0	0	0
410.08.91.20.6519	DRONE	0	0	0	0	0	0	7,491
410.08.91.20.6520	FX TRAINING EQUIPMENT	0	0	0	0	0	0	11,500
410.08.91.20.6521	RIFLE PLATE & CARRIER	0	0	0	0	0	0	12,600
410.08.91.20.6550	FACILITY PLAN - PD NEW BLDG	0	96,583	514,375	514,375	4,950	165,000	379,846
	<b>TOTAL POLICE:</b>	<b>579,691</b>	<b>249,639</b>	<b>767,375</b>	<b>767,375</b>	<b>26,206</b>	<b>418,899</b>	<b>468,637</b>
<b><u>VOLUNTEER FIRE SERVICES</u></b>								
410.08.91.21.6501	TC PUMPER	505,396	0	0	0	0	0	0
410.08.91.21.6502	AMKUS RESCUE TOOL	0	20,000	0	0	0	0	40,000
410.08.91.21.6503	COPY MACHINE/PAGERS/COMPUTERS	335,061	6,000	7,000	7,000	0	7,000	7,000
410.08.91.21.6509	TCVFD FIRE HOSE	0	0	5,000	5,000	0	5,000	5,000
410.08.91.21.6510	TCVFD FIRE HELMETS	0	0	8,000	8,000	0	8,000	8,000
410.08.91.21.6511	TCVFD FIRE GEAR	0	0	45,000	45,000	0	45,000	45,000
410.08.91.21.6512	TCVFD STABILIZING STRUTS	0	0	10,000	10,000	0	10,000	0
410.08.91.21.6518	TCVFD OTHER - EMS DEFIBS	0	0	21,000	21,000	21,000	21,000	0
	<b>TOTAL VOLUNTEER FIRE SERVICES:</b>	<b>840,457</b>	<b>26,000</b>	<b>96,000</b>	<b>96,000</b>	<b>21,000</b>	<b>96,000</b>	<b>105,000</b>
<b><u>D.P.W. - ENGINEERING DIVISION</u></b>								
410.08.91.19.6502	FIRESIDE ORCHARD PAVING	0	86,517	0	0	0	0	0
410.08.91.19.6503	WOODS/MOORLAND INTERSECTION	0	15,461	40,000	40,000	18,529	40,000	120,000
410.08.91.19.6504	BAY LANE DRIVE RECONSTRUCTON	0	29,902	160,000	160,000	0	160,000	0
410.08.91.19.6505	PICKUP TRUCK REPLACE - ENG	0	28,449	0	0	0	0	0
410.08.91.19.6506	CRYSTALL LAKE PAVING	0	53,133	0	0	0	0	0
410.08.91.19.6507	PENN LANE	0	58,958	0	0	0	0	0
410.08.91.19.6508	WOODS ROAD BRIDGE	90,164	869,428	0	0	(0)	0	0
	<b>TOTAL D.P.W. - ENGINEERING DIVISION:</b>	<b>90,164</b>	<b>1,141,849</b>	<b>200,000</b>	<b>200,000</b>	<b>18,529</b>	<b>200,000</b>	<b>120,000</b>
<b><u>D.P.W.</u></b>								
410.08.93.51.6502	INDUSTRIAL PARK LIGHTING	0	24,660	20,000	20,000	7,104	20,000	0
410.08.93.51.6505	DPW/UTIL GARAGE DOORS	0	11,918	0	0	0	0	0
410.08.93.51.6506	WASH STATION	0	3,377	0	0	0	0	0
410.08.93.51.6507	PICK-UP TRUCK REPLACEMENT	0	0	40,000	40,000	26,941	26,941	55,000
410.08.93.51.6508	1/4 TON PATROL TRUCK	0	22,498	0	0	0	0	0
410.08.93.51.6510	ROADSIDE MOWER DECK	15,000	0	0	0	0	0	0
410.08.93.51.6511	RIDING LAWN MOWER	5,440	0	0	0	0	0	0
410.08.93.51.6513	BOBCAT TOOLCAT 5600 G-SERIES	0	67,513	0	0	0	0	0
410.08.93.51.6514	FRONT END LOADER	0	0	178,000	178,000	145,975	145,975	0
410.08.93.51.6515	LIGHT DUTY BOOM TRUCK	0	0	80,000	80,000	0	80,000	0
410.08.93.51.6516	SKID LOADER W/ BUCKET	0	0	68,000	68,000	55,389	68,000	0
410.08.93.51.6517	STUMP GRINDER	0	0	9,000	9,000	5,936	9,000	0
410.08.93.51.6518	SALT SHED GARAGE DOOR	0	0	0	0	0	0	0
410.08.93.51.6519	GAS PUMP	0	0	0	0	0	0	28,000
410.08.93.51.6520	MOTOR GRADER	0	0	0	0	0	0	175,000
410.08.93.51.6521	CONCRETE MIXER	0	0	0	0	0	0	26,000
410.08.93.51.6550	FACILITY PLAN - CITY GARAGE	0	31,300	262,500	262,500	38,272	113,000	213,290
	<b>TOTAL D.P.W.:</b>	<b>20,440</b>	<b>1,612,644</b>	<b>657,500</b>	<b>657,500</b>	<b>279,616</b>	<b>462,916</b>	<b>497,290</b>

**CITY OF MUSKEGO  
CAPITAL EXPENDITURES FUND  
PROPOSED 2017 BUDGET**

September 23, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 08/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 COW APPROVAL</u>
<b>EXPENDITURES (Continued):</b>								
<b>LIBRARY</b>								
410.08.90.71.6501	MEETING ROOM TABLES	0	12,119	0	0	0	0	0
410.08.90.71.6505	FIRE ALARM PANEL REPLACEMENT	11,221	0	0	0	0	0	0
410.08.90.71.6506	OUTDOOR LIGHTING IMPROVEMENTS	0	0	14,535	14,535	4,856	14,535	0
410.08.90.71.6507	CARPETING	0	0	30,000	30,000	0	30,000	30,000
410.08.90.71.6508	CHILDRENS AREA REDESIGN	0	0	0	0	0	0	61,500
410.08.90.71.6509	HVAC SYSTEM	0	0	0	0	0	0	45,000
410.08.90.71.6510	MEETING ROOM TECHNOLOGY	0	0	0	0	0	0	6,800
410.08.90.71.6511	PUBLIC FURNITURE	0	0	0	0	0	0	8,000
410.08.90.71.6512	STAFF WORKSTATIONS	0	0	0	0	0	0	3,750
	<b>TOTAL LIBRARY:</b>	<b>11,221</b>	<b>12,119</b>	<b>44,535</b>	<b>44,535</b>	<b>4,856</b>	<b>44,535</b>	<b>155,050</b>
<b>RECREATION</b>								
410.08.90.72.6501	RECREATION SOFTWARE	0	0	0	0	0	0	8,500
	<b>TOTAL PARKS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>
<b>PARKS</b>								
410.08.94.72.6510	COMMERCIAL OUT FRONT MOWER	23,695	0	0	0	0	0	0
	<b>TOTAL PARKS:</b>	<b>23,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>1,626,383</b>	<b>1,983,890</b>	<b>2,063,390</b>	<b>2,063,390</b>	<b>616,926</b>	<b>1,616,571</b>	<b>1,445,547</b>
<b>OTHER FINANCING SOURCES/(USES):</b>								
410.20.00.00.8101	TRANSFER FROM GENERAL FUND	0	0	213,610	213,610	213,610	213,610	0
410.20.00.00.8902	PROCEEDS FROM L-T DEBT	76,082	0	0	0	0	0	0
410.20.00.00.8210	TRF FROM LANDFILL ACCOUNT	1,263,583	1,585,000	1,412,500	1,412,500	1,412,500	1,412,500	800,000
	<b>TOTAL OTHER FINANCING SOURCES/(USES):</b>	<b>1,339,665</b>	<b>1,585,000</b>	<b>1,626,110</b>	<b>1,626,110</b>	<b>1,626,110</b>	<b>1,626,110</b>	<b>800,000</b>
	<b>NET REVENUES OVER/(UNDER) EXPENDITURES:</b>	<b>(212,543)</b>	<b>77,737</b>	<b>(433,780)</b>	<b>(433,780)</b>	<b>1,104,836</b>	<b>108,260</b>	<b>(645,547)</b>
	<b>FUND BALANCE END OF YEAR 2013:</b>	<b>777,844</b>						
	<b>FUND BALANCE END OF YEAR</b>	<b>565,301</b>	<b>643,037</b>	<b>209,257</b>	<b>209,257</b>	<b>1,747,873</b>	<b>751,297</b>	<b>105,750</b>

**CITY OF MUSKEGO  
TAX INCREMENT DISTRICT #8 CAPITAL BORROWING FUND  
PROPOSED 2017 BUDGET**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 8/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 DEPARTMENT PROPOSAL</u>
<b><u>REVENUES:</u></b>								
408.08.00.00.4531	INTEREST ON INVESTMENTS	309	356	0	0	0	345	0
408.08.00.00.4551	CONTRACT SALE	<u>9,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL REVENUES:</b>	<b><u>9,659</u></b>	<b><u>356</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>345</u></b>	<b><u>0</u></b>
<b><u>EXPENDITURES:</u></b>								
408.08.99.01.5801	PROFESSIONAL SERVICES	6,150	0	0	0	0	0	0
408.08.99.01.5805	ATTORNEY	1,026	273	0	0	0	0	0
408.08.99.01.6520	TIF #8 CAPITAL OUTLAY	22,500	147,425	186,575	186,575	26,765	26,765	0
408.30.00.00.9301	TRF TO DEBT SERV	<u>0</u>	<u>0</u>	<u>186,575</u>	<u>186,575</u>	<u>0</u>	<u>0</u>	<u>172,877</u>
	<b>TOTAL EXPENDITURES:</b>	<b><u>29,676</u></b>	<b><u>147,698</u></b>	<b><u>373,150</u></b>	<b><u>373,150</u></b>	<b><u>26,765</u></b>	<b><u>26,765</u></b>	<b><u>172,877</u></b>
	<b>NET REVENUES OVER/(UNDER)</b>	<b><u>(20,017)</u></b>	<b><u>(147,343)</u></b>	<b><u>(373,150)</u></b>	<b><u>(373,150)</u></b>	<b><u>(26,765)</u></b>	<b><u>(26,420)</u></b>	<b><u>(172,877)</u></b>
	<b>FUND BALANCE END OF YEAR 2013:</b>	<b><u>366,656</u></b>						
	<b>FUND BALANCE END OF YEAR</b>	<b>346,639</b>	<b>199,297</b>	<b>(173,853)</b>	<b>(173,853)</b>	<b>172,532</b>	<b>172,877</b>	<b>(0)</b>

**CITY OF MUSKEGO  
TAX INCREMENT DISTRICT #11 CAPITAL BORROWING FUND  
PROPOSED 2017 BUDGET**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2014 PRIOR YEAR ACTUAL</u>	<u>2015 PRIOR YEAR ACTUAL</u>	<u>2016 ADOPTED BUDGET</u>	<u>2016 AMENDED BUDGET</u>	<u>2016 CURRENT YTD 8/31/16</u>	<u>2016 ANNUAL PROJECTION</u>	<u>2017 DEPARTMENT PROPOSAL</u>
<b>REVENUES:</b>								
411.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0	500,000	0
411.08.00.00.4531	INTEREST ON INVESTMENTS	0	0	0	0	0	3,370	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	1,963,000	0
411.20.00.00.8220	TRF FROM RESIDUAL TIF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
	<b>TOTAL REVENUES:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,466,370</u>	<u>500,000</u>
<b>EXPENDITURES:</b>								
411.08.91.19.5805	ATTORNEY	0	0	0	0	44,865	80,000	20,000
411.08.91.19.6001	NOTICES & PUBLICATIONS	0	0	0	0	184	200	0
411.08.91.19.6520	DEVELOPER INCENTIVES	0	0	0	0	0	916,000	1,950,170
411.08.91.19.7004	UNDERWRITERS DISCOUNT	0	0	0	0	0	0	0
411.08.91.19.7005	ISSUANCE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL EXPENDITURES:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,049</u>	<u>996,200</u>	<u>1,970,170</u>
	<b>NET REVENUES OVER/(UNDER)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(45,049)</u>	<u>1,470,170</u>	<u>(1,470,170)</u>
	<b>FUND BALANCE END OF YEAR 2013:</b>	<u>0</u>						
	<b>FUND BALANCE END OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(45,049)</u>	<u>1,470,170</u>	<u>0</u>

# 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)**

**Revenue categories appear in this order:**

**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, Recreation Program Fees and Amusement Tickets
- 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

## **REVENUES (continued)**

**Miscellaneous Revenue** – Business type revenues.

- ex) Interest on Investments
- Cellular Tower Rent

**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 as a means to minimize the use of surplus funding within the general operating budget.

## **EXPENDITURES (Section 4 of Budget Document)**

**Expenditure categories appear in this order:**

### **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 CDD-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 Recreation

### **Conservation and Development**

Includes the following departments with subtotals for each: CDD-Planning Division

## **EXPENDITURES (continued):**

### **Capital Outlay**

Includes capital items included in operations budget for all departments with subtotals.

### **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.

### **Other Financing Uses**

Includes transfers from the expenditure budget to other City funds mainly consisting of computer replacement costs.

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 (2012 – 2015) actual revenues and expenditures
- 2016 adopted budget
- 2016 amended budget (most often same as adopted budget)
- 1<sup>st</sup> eight months of 2016
- Estimate of total projected 2016 activity
- 2017 Department Request
- 2017 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)**

### **Special Revenue Funds appear in this order:**

#### **Park Dedication**

Includes various park related projects, which ultimately help improve City parks. The main revenue source is 10% of landfill host fees, plus six year payback of \$26,835 for Old Town Hall improvements ending in 2014.

#### **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.

## **SPECIAL REVENUES (Continued)**

### **Revolving Loan Fund**

Includes State funding which is loaned to local City businesses at a discounted rate.

### **Emerald Park, Inc. (EPI) Standing Committee**

Reflects administrative and committee related fees to monitor landfill operations under terms of the contract.

### **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.

### **Future Parkland Standing Committee**

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 1<sup>st</sup>, 2015 as authorized by Council.

### **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 and intern positions. Funds are also used for 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.

### **Tax Increment Districts #8 - #11**

Reflects tax increments, which will ultimately offset debt obligations, audit fees and developer incentives.

## **SPECIAL REVENUES (Continued)**

### **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 22<sup>nd</sup>, 2016

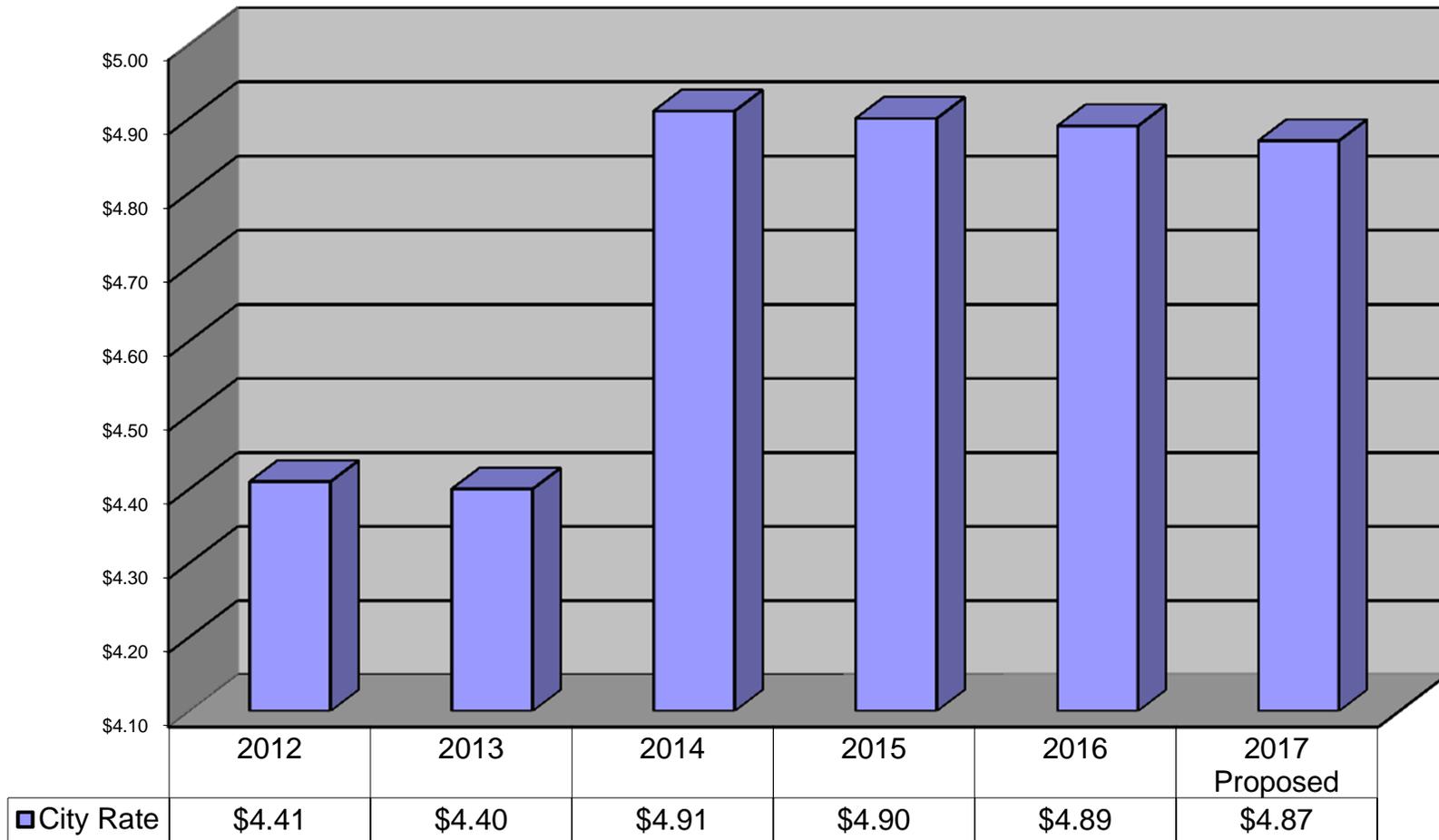
**City of Muskego**

**Tax Levy Worksheet - Proposed 2017 Budget**

Based Upon Assessor Information

	2016 Approved	2017 State Levy Limit - Net New Growth 1.49% x Prior Yr			General & Debt Levy Proposed <u>Increase</u>
		General Levy COW Rec Net New Growth	Debt Service Levy COW Rec No Change	Total of General & Debt Admin Rec	
Levy	12,311,243	10,271,898 0.98%	2,139,345 0.000%	12,411,243 0.812%	100,000
Equalized Value of District W/O TID	2,633,498,100	2,689,041,200	2,689,041,200	2,689,041,200	
Equalized Value of District W / TID	2,706,118,900	2,766,764,000	2,766,764,000	2,766,764,000	
Assessed Value of District	2,586,390,010	2,621,186,200	2,621,186,200	2,621,186,200	
Assessment Ratio		94.7383369163%			
TID Increment Equalized Value	72,620,800	77,722,800	77,722,800	77,722,800	
Levy/Equalized Value of District W/O TID					
Mill rate (levy/eq value w/o Tid)	0.0046748631	0.0038199110	0.0007955791	0.0046154901	
Mill Rate x Eq. Val. Including TID					
New Levy to be Raised (mill x eq val w/ tid)	12,650,735	10,568,792	2,201,180	12,769,972	
New Levy / Assessed Val. of District per \$1k					
Tax Rate	<b>4.8912713267</b>	4.0320646343	0.8397646973	<b>4.8718293316</b>	
Tax Rate (Previous year)	4.8960433002	4.0413070415	0.8499642852	4.8912713267	
Difference	(0.0047719735)	(0.0092424072)	(0.0101995879)	(0.0194419951)	
Difference in Percentage	-0.10%	-0.23%	-1.20%	-0.40%	
TID \$ To Be Raised	339,492	296,894	61,835	358,729	
Impact to \$300,000 Valued house	\$	(6)			

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



Year 2014 includes recent assessment revaluation.

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

