



2014 Budget

Prepared by

**City of Muskego
Finance & Administration Department**

Tax Rate \$4.91 per \$1,000 Assessed Valuation

Adopted Tuesday, October 22, 2013

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

Table of Contents

General Fund Revenues	1
General Fund Expenditures	4
General Government	4
Mayor/Common Council	4
Finance & Administration.....	4
Assessor & Board of Review	5
Law	5
Non-Departmental	5
Municipal Court.....	6
Building Maintenance	6
Information Technology	6
Public Safety	7
Police Patrol.....	7
Civilian Personnel.....	7
Volunteer Fire	8
Non-Departmental Public Safety	8
CDD - Building Inspection Division.....	8
Health and Human Services.....	8
Animal Warden	8
Public Safety Supplies & Expenses (Blood Drive)	8
Public Works	9
WI DOT Dedicated Funding – Senior Taxi	9
Engineering	10
Public Works Department.....	10
Administration.....	10
Maintenance	10
Street Signs	11
Storm Water	11
Snow Removal	11

Table of Contents

Public Works (Continued)

Street Lights	11
Machine & Equipment	12
Garage.....	12
Bridges and Dams	12
Weed Cutting.....	12

Culture, Recreation & Education 12

Parade Fund/Little Muskego Lake Contribution	12
Library.....	12
Park & Recreation Department.....	12
Parks.....	12
Administration.....	12
Operations	13
Historical.....	13
High School Athletic Fields.....	13
Recreation	14
Administration.....	14
Programs	14
Aquatics.....	14
Arts & Crafts	14
Athletics	14
Safety	14
Short Term Child Care	15
Athletic Leagues.....	15
Varied Interests	15

Conservation and Development 16

Planning Division	16
-------------------------	----

Table of Contents

Capital Outlay	16
Computer Replacements.....	16
Mobile Devices	16
Police.....	16
Public Works.....	16
Contingency	16
Debt Service Non-Departmental	16
Bank Service Charges	16
Debt Service Fund Summary	17
General Debt & CDA Lease Revenue.....	17
Special Revenue Summary	19
Park Dedication Fund.....	20
Park Improvement Fund.....	21
Refuse & Recycling Fund.....	22
Revolving Loan Fund.....	23
EPI Standing Committee Fund.....	24
Cable TV Fund	25
Landfill Fund	26
Future Parkland Landfill Committee Fund.....	27
Well Testing Reserve Fund	28
Land & Open Space Conservation Fund.....	29
Storm Water Fund	30
Capital Improvement/Residual TIF Fund.....	31
TID #8 Freedom Square Fund.....	32
TID #9 CDA Fund	32
TID #10 Moorland Gateway.....	32
Recreation Ticket Sales Fund	33
Community Development Authority (CDA) Fund.....	34
Compensated Absences Reserve Fund.....	35

Table of Contents

Capital Project Summary	36
Capital Borrowing Fund.....	37
Capital Expenditure Fund.....	38

**CITY OF MUSKEGO
OPERATING REVENUES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>TAXES:</u>						
100.09.80.00.4001	GENERAL PROPERTY TAXES	\$9,796,572	\$9,867,107	\$9,867,107	\$9,867,107	\$9,956,898
100.09.80.00.4002	OVERRUN	\$13	\$0	\$0	\$0	\$0
100.09.80.00.4005	PAYMENT IN LIEU OF TAXES	\$33,516	\$33,500	\$33,500	\$33,440	\$33,500
100.09.80.00.4006	PYMT IN LIEU OF TAXES-CONSERV	\$12,525	\$12,500	\$12,500	\$12,588	\$12,500
100.09.80.00.4007	INTEREST-DELQ PERS PROPERTY	\$2,328	\$2,500	\$2,500	\$4,349	\$2,500
100.09.80.00.4008	TAXES/INTEREST & PENALTY	<u>\$44,206</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>
TAXES Total		<u>\$9,889,159</u>	<u>\$9,955,607</u>	<u>\$9,955,607</u>	<u>\$9,957,484</u>	<u>\$10,045,398</u>
<u>INTERGOVERNMENTAL:</u>						
100.02.20.01.4127	PUBLIC SAFETY	\$22,858	\$0	\$0	\$15,000	\$20,000
100.02.20.01.4128	WATER PATROL	\$4,176	\$0	\$0	\$4,000	\$4,080
100.02.21.00.4124	FIRE INSURANCE TAX	\$83,304	\$80,000	\$80,000	\$82,992	\$82,000
100.04.51.01.4132	TRANSPORTATION-HWY ALLOTMEN	\$845,808	\$931,859	\$931,859	\$931,859	\$1,018,568
100.05.71.00.4150	WCFLS FUNDING	\$0	\$114,425	\$114,425	\$114,425	\$106,457
100.09.80.00.4121	STATE SHARED REVENUES	\$428,128	\$436,646	\$436,646	\$436,646	\$437,517
100.09.80.00.4122	ST AID EXMPT COMPUTER REPLAC	\$9,965	\$11,500	\$11,500	\$13,800	\$12,000
100.09.80.00.4123	PER CAPITA TAXES-PUBLIC SAFETY	<u>\$10,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
INTERGOVERNMENTAL REVENUE Total		<u>\$1,404,238</u>	<u>\$1,579,430</u>	<u>\$1,579,430</u>	<u>\$1,603,722</u>	<u>\$1,685,622</u>
<u>LICENSES AND PERMITS:</u>						
100.01.02.00.4241	LIQUOR AND FERMENTED BEVERAG	\$21,690	\$22,000	\$22,000	\$22,000	\$21,500
100.01.02.00.4242	PUBLIC AND SPECIAL GATHERING	\$250	\$150	\$150	\$180	\$150
100.01.02.00.4243	PUBLICATIONS	\$450	\$450	\$450	\$450	\$450
100.01.02.00.4244	TAVERN OPERATORS	\$12,288	\$12,000	\$12,000	\$12,000	\$12,000
100.01.02.00.4245	CIGARETTES	\$1,900	\$1,500	\$1,500	\$1,600	\$1,500
100.01.02.00.4247	AMUSEMENT DEVICES	\$2,220	\$2,000	\$2,000	\$2,100	\$2,000
100.01.02.00.4248	ARCHERY	\$30	\$20	\$20	\$20	\$20
100.01.02.00.4250	JUNK LICENSES	\$75	\$75	\$75	\$75	\$75
100.01.02.00.4251	DANCE HALL	\$500	\$550	\$550	\$500	\$500
100.01.02.00.4254	EVENTS-REGULATION & COMPLIANCE	\$3,365	\$2,800	\$2,800	\$2,800	\$2,800
100.01.02.00.4262	LANDFILL AND REFUSE HAULING	\$8,560	\$8,500	\$8,500	\$8,500	\$8,500
100.01.02.00.4263	WATERWAY MARKERS	\$0	\$0	\$0	\$50	\$0
100.01.02.00.4265	FIRE WORKS	\$900	\$800	\$800	\$705	\$500
100.01.02.00.4266	ALARM SYSTEMS PERMITS	\$1,050	\$800	\$800	\$800	\$800
100.01.02.00.4279	EXPLOSIVE STORAGE LICENSE	\$100	\$100	\$100	\$10	\$100
100.01.02.00.4304	STATEMENT OF PROPERTY STATUS	\$4,000	\$2,800	\$2,800	\$6,400	\$3,800
100.01.02.00.4307	DOG LICENSE FEES	\$3,472	\$6,000	\$6,000	\$6,000	\$6,000
100.01.02.00.4308	DOG FANCIER FEE	\$585	\$500	\$500	\$325	\$0
100.01.06.00.4544	CABLE TV FRANCHISE FEES	\$197,617	\$200,000	\$200,000	\$200,000	\$200,000
100.02.20.01.4252	BICYCLE	\$6	\$25	\$25	\$10	\$25
100.02.20.01.4305	DOG APPREHENSION	\$1,163	\$650	\$650	\$650	\$700
100.02.25.00.4249	ELECTRICAL LICENSE	\$8,340	\$3,000	\$3,000	\$3,000	\$0
100.02.25.00.4250	BUILDING INSPECTION PERMITS	\$0	\$0	\$0	\$0	\$363,000
100.02.25.00.4255	BUILDING	\$228,660	\$230,000	\$230,000	\$230,000	\$0
100.02.25.00.4256	ELECTRICAL	\$62,160	\$40,250	\$40,250	\$40,250	\$0
100.02.25.00.4257	PLUMBING	\$57,624	\$40,250	\$40,250	\$42,000	\$0
100.02.25.00.4259	FIRE DEPT. PLAN REVIEW	\$6,500	\$3,000	\$3,000	\$4,400	\$4,500
100.02.25.00.4273	EROSION CONTROL FEE	\$9,938	\$8,500	\$8,500	\$8,500	\$0
100.02.25.00.4277	DITCH/STREET INSP. FEE	\$350	\$1,000	\$1,000	\$500	\$0
100.02.25.00.4280	BUSINESS REGISTRATION-BLDG	\$2,682	\$3,000	\$3,000	\$3,000	\$0
100.02.25.00.4329	BUILDING INSPECTION TAXABLE	\$1,254	\$1,500	\$1,500	\$1,500	\$1,500
100.02.25.00.4359	BUILDING SEALS	\$2,800	\$2,500	\$2,500	\$2,500	\$2,500
100.05.72.02.4271	BEER PERMIT FEES (PARKS)	\$130	\$70	\$70	\$50	\$50
100.06.18.01.4260	EXTRACTIVE	<u>\$1,043</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$900</u>
LICENSES AND PERMITS Total		<u>\$641,701</u>	<u>\$595,790</u>	<u>\$595,790</u>	<u>\$601,875</u>	<u>\$633,870</u>

**CITY OF MUSKEGO
OPERATING REVENUES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>FINES, FORFEITS AND PENALTIES:</u>						
100.01.08.00.4269	COURT FINES AND FORFEITURES	\$151,465	\$150,000	\$150,000	\$160,000	\$165,000
100.01.08.00.4272	WARRANT FEES	<u>\$22,245</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$22,000</u>
FINES, FORFEITS AND PENALTIES Total		<u>\$173,709</u>	<u>\$172,000</u>	<u>\$172,000</u>	<u>\$182,000</u>	<u>\$187,000</u>
<u>PUBLIC CHARGES FOR SERVICES:</u>						
100.01.06.00.4310	COPY FEES	\$193	\$400	\$400	\$200	\$150
100.01.06.00.4311	VENDING MACHINE REVENUE	\$116	\$0	\$0	\$1,500	\$1,200
100.01.06.00.4532	RENTAL OF CITY OWNED LAND	\$20	\$20	\$20	\$20	\$20
100.01.06.00.4536	NSF FEES	\$516	\$800	\$800	\$600	\$500
100.01.06.00.4541	JURY DUTY/WITNESS FEES	\$32	\$50	\$50	\$50	\$50
100.01.06.00.4542	MISCELLANEOUS REIMBURSEMENT	\$60,619	\$25,000	\$25,000	\$20,000	\$25,000
100.01.06.00.4548	REIMB LANDFL NEGOTIATNG	\$59	\$100	\$100	\$100	\$80
100.02.20.01.4333	MISCELLANEOUS CHGS - POLICE	\$5,946	\$3,000	\$3,000	\$3,000	\$3,500
100.02.20.01.4334	RANGE USE REIMBURSEMENT	\$1,800	\$500	\$500	\$500	\$550
100.02.20.01.4542	WITNESS FEES/COURT COSTS-MISC	\$446	\$500	\$500	\$3,997	\$400
100.04.19.00.4348	ENGINEERING REVIEW FEES	\$13,344	\$10,000	\$10,000	\$11,000	\$10,000
100.04.19.00.4349	CONSTRUCTION REVIEW FEES	\$100	\$0	\$0	\$0	\$0
100.04.51.01.4312	SALE OF CULVERT MATERIAL	\$26,361	\$25,000	\$25,000	\$25,000	\$25,000
100.04.51.01.4332	MISC HWY DEPT REVENUE	\$2,942	\$6,000	\$6,000	\$4,000	\$5,000
100.04.51.01.4533	OIL RECYCLING/SALE SCRAP MTL	\$1,836	\$500	\$500	\$500	\$500
100.04.51.10.4308	WEED CUTTING	\$521	\$300	\$300	\$455	\$300
100.05.71.00.4274	LIBRARY LOST AND DAMAGED	\$1,657	\$0	\$0	\$1,000	\$1,000
100.05.71.00.4313	LIBRARY FINES	\$20,065	\$20,000	\$20,000	\$18,000	\$18,000
100.05.71.00.4314	LIBRARY TAXABLE REVENUE	\$6,431	\$7,800	\$7,800	\$7,800	\$7,000
100.05.71.00.4542	LIBRARY PHONE USE	\$7	\$50	\$50	\$50	\$0
100.05.71.00.4544	ROOM RENTAL	\$525	\$100	\$100	\$100	\$200
100.05.72.02.4315	PARK FEES(Taxable)	\$40,477	\$37,000	\$37,000	\$37,000	\$41,000
100.05.72.02.4316	PARKS TAXABLE REVENUE	\$6,894	\$5,900	\$5,900	\$7,300	\$7,300
100.05.72.02.4317	PARK RENTAL TAXABLE	\$4,535	\$4,000	\$4,000	\$3,866	\$4,000
100.05.72.02.4537	PARKS DEPT MISC. REVENUE	\$2,904	\$350	\$350	\$420	\$350
100.05.72.03.4317	PARK HISTORICAL RENTAL TAXABLE	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
100.05.72.10.4320	RECREATION FEES TAXABLE	\$62	\$0	\$0	\$0	\$0
100.05.72.10.4321	MISC REVENUE RECREATION	\$2,129	\$6,100	\$6,100	\$6,100	\$6,100
100.05.72.11.4318	REC REG FEES-AQUATICS	\$3,261	\$4,475	\$4,475	\$2,896	\$3,150
100.05.72.12.4318	REC REG FEES-ARTS & CRAFTS	\$4,281	\$5,520	\$5,520	\$6,200	\$6,516
100.05.72.13.4318	REC REG FEES-ATHLETICS	\$156,734	\$177,285	\$177,285	\$166,000	\$184,792
100.05.72.13.4320	REC FEES TAXABLE-ATHLETICS	\$190	\$0	\$0	\$0	\$0
100.05.72.13.4323	REC MATERIALS-ATHLETICS	\$6,266	\$2,860	\$2,860	\$3,713	\$2,620
100.05.72.14.4318	REC REG FEES-SAFETY	\$9,496	\$12,170	\$12,170	\$10,608	\$12,330
100.05.72.16.4318	REC REG FEES-CHILD CARE	\$142,939	\$163,094	\$163,094	\$135,000	\$165,974
100.05.72.16.4320	RECREATION FEES TAXABLE	\$2,400	\$3,930	\$3,930	\$3,930	\$3,930
100.05.72.16.4324	REC BUS REVENUE-CHILD CARE	\$3,226	\$1,640	\$1,640	\$4,700	\$1,640
100.05.72.17.4318	REC REG FEES-LEAGUES	\$0	\$0	\$0	\$3,672	\$0
100.05.72.17.4320	REC FEES TAXABLE-LEAGUES	\$89,464	\$105,300	\$105,300	\$97,447	\$108,535
100.05.72.18.4318	REC REG FEES-VARIED INTEREST	\$12,906	\$24,111	\$24,111	\$20,140	\$20,088
100.05.72.18.4320	REC FEES TAXABLE-VARIED INT	\$1,225	\$1,320	\$1,320	\$1,320	\$1,320
100.05.72.18.4324	REC BUS REVENUE-VARIED INT	\$0	\$0	\$0	\$271	\$0
100.06.18.01.4327	BOARD OF APPEALS-FEES	\$400	\$1,000	\$1,000	\$500	\$1,000
100.06.18.01.4328	ZONING FEES	\$14,101	\$8,000	\$8,000	\$9,410	\$8,000
100.06.18.01.4330	PLATTING FEES	\$1,798	\$4,000	\$4,000	\$4,000	\$4,000
100.06.18.01.4335	REVIEW FEES PLAN COMMISSION	\$5,010	\$6,000	\$6,000	\$6,000	\$6,000
100.06.18.01.4341	MISC REVENUE/COPIES/REPORTS	\$1,533	\$3,000	\$3,000	\$500	\$1,000
100.06.18.01.4344	DEVELOPMENT CHARGES	\$6,563	\$5,000	\$5,000	\$8,000	\$12,000
100.06.18.01.4346	LAND RECORD FEE	\$6,980	\$6,000	\$6,000	\$6,000	\$6,000
100.06.18.01.4354	GIS LAND RECORD CAP CHARGE	<u>\$2,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
PUBLIC CHARGES FOR SERVICES Total		<u>\$673,308</u>	<u>\$689,575</u>	<u>\$689,575</u>	<u>\$644,265</u>	<u>\$707,495</u>

**CITY OF MUSKEGO
OPERATING REVENUES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>INTERGOVERNMENTAL CHARGES FOR SERVICES:</u>						
100.01.06.00.4601	LITTLE MUSKEGO LAKE DISTRICT	\$1,998	\$1,500	\$1,500	\$1,500	\$1,500
100.02.20.01.4602	REIMBURSE POLICE LIASON OFFI	<u>\$130,770</u>	<u>\$132,072</u>	<u>\$132,072</u>	<u>\$131,578</u>	<u>\$140,000</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES Total		<u>\$132,768</u>	<u>\$133,572</u>	<u>\$133,572</u>	<u>\$133,078</u>	<u>\$141,500</u>
<u>MISCELLANEOUS:</u>						
100.01.06.00.4531	INTEREST ON INVESTMENTS	\$163,360	\$85,000	\$85,000	\$150,000	\$130,000
100.01.06.00.4547	FUEL REFUND	\$6,188	\$7,500	\$7,500	\$7,500	\$7,000
100.02.20.01.4525	RENTAL/CELLULAR TOWER	<u>\$25,574</u>	<u>\$26,853</u>	<u>\$26,853</u>	<u>\$26,852</u>	<u>\$28,194</u>
MISCELLANEOUS REVENUE Total		<u>\$195,122</u>	<u>\$119,353</u>	<u>\$119,353</u>	<u>\$184,352</u>	<u>\$165,194</u>
<u>OTHER FINANCING SOURCES:</u>						
100.01.06.00.4556	SALE OF EQUIPMENT	\$0	\$0	\$0	\$0	\$0
100.02.20.01.4551	PROCEEDS FROM SALE F/A-PD	\$17,469	\$10,000	\$10,000	\$10,000	\$10,000
100.04.51.01.4551	PROCEEDS FROM SALE F/A-DPW	\$14,244	\$15,000	\$15,000	\$14,240	\$14,000
100.05.71.00.4551	SALE OF F/A - COMPUTERS	\$0	\$0	\$0	\$0	\$0
100.06.18.01.4551	PROCEEDS FROM SALE F/A-PLAN	\$0	\$0	\$0	\$0	\$0
100.09.80.00.4004	WATER UTILITY TAX EQUIVALENT	\$577,659	\$580,000	\$580,000	\$580,000	\$585,000
100.20.80.00.8001	PRIOR YEARS SURPLUS FUNDING	\$0	\$248,758	\$248,758	\$0	\$0
100.20.80.00.8210	TRF FROM LANDFILL	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES Total		<u>\$609,373</u>	<u>\$853,758</u>	<u>\$853,758</u>	<u>\$604,240</u>	<u>\$609,000</u>
<u>INTERDEPARTMENTAL:</u>						
100.01.06.00.4701	REIMB FOR INS & MISC EXP FRM	\$350	\$350	\$350	\$350	\$350
100.01.06.00.4702	REIMBURSEMENT-WATER	\$15,460	\$59,250	\$59,250	\$59,250	\$60,000
100.01.06.00.4703	REIMBURSE FRM SEWER/OPERATIO	\$61,884	\$108,150	\$108,150	\$108,150	\$110,560
100.01.06.00.4704	REIMBURSE FROM REF/RECY	\$0	\$43,750	\$43,750	\$43,750	\$43,750
INTERDEPARTMENTAL REVENUE Total		<u>\$77,694</u>	<u>\$211,500</u>	<u>\$211,500</u>	<u>\$211,500</u>	<u>\$214,660</u>
TOTAL GENERAL FUND REVENUES		<u>\$13,797,071</u>	<u>\$14,310,585</u>	<u>\$14,310,585</u>	<u>\$14,122,516</u>	<u>\$14,389,739</u>
PROJECTED 2013 SURPLUS/(DEFICIT)					<u>\$15,896</u>	

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>GENERAL GOVERNMENT - MAYOR:</u>						
100.01.01.00.5101	SALARIES AND WAGES	\$41,935	\$24,796	\$24,796	\$24,796	\$25,214
100.01.01.00.5102	SALARIES & WAGES - OVERTIME	\$105	\$0	\$0	\$0	\$0
100.01.01.00.5105	SALARIES AND WAGES-ELECTED	\$120,008	\$121,008	\$121,008	\$121,008	\$121,007
100.01.01.00.5150	AUTO ALLOWANCE	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
100.01.01.00.5152	EXPENSE ALLOWANCE	\$10,991	\$11,200	\$11,200	\$11,200	\$11,200
100.01.01.00.5201	FICA	\$13,129	\$12,279	\$12,279	\$12,279	\$12,310
100.01.01.00.5202	PENSION	\$7,143	\$6,320	\$6,320	\$6,320	\$6,936
100.01.01.00.5203	HEALTH INSURANCE	\$25,517	\$27,916	\$27,916	\$26,000	\$30,515
100.01.01.00.5204	LIFE INSURANCE	\$685	\$576	\$576	\$576	\$556
100.01.01.00.5205	FSA FEE EXPENSE	\$36	\$18	\$18	\$32	\$18
100.01.01.00.5229	HEALTH INS. ALLOWANCE	\$1,373	\$0	\$0	\$0	\$0
100.01.01.00.5301	TRAINING	\$0	\$0	\$0	\$0	\$0
100.01.01.00.5302	MILEAGE	\$13	\$100	\$100	\$50	\$100
100.01.01.00.5303	CONFERENCES AND SPECIAL EVEN	\$813	\$1,250	\$1,250	\$1,250	\$1,250
100.01.01.00.5305	DUES AND MEMBERSHIPS	\$7,661	\$8,000	\$8,000	\$8,000	\$8,000
100.01.01.00.5601	TELEPHONE/CITY HALL	\$1,013	\$1,080	\$1,080	\$1,080	\$480
100.01.01.00.5701	OFFICE SUPPLIES AND EXPENSES	\$929	\$700	\$700	\$600	\$700
MAYOR Total		<u>\$234,849</u>	<u>\$218,742</u>	<u>\$218,742</u>	<u>\$216,691</u>	<u>\$221,788</u>
<u>GENERAL GOVERNMENT - FINANCE & ADMINISTRATION:</u>						
100.01.03.00.5101	SALARIES AND WAGES	\$347,972	\$342,141	\$342,141	\$342,141	\$350,066
100.01.03.00.5102	SALARIES & WAGES - OVERTIME	\$7,581	\$5,507	\$5,507	\$5,507	\$5,513
100.01.03.00.5105	WAGES - POLL WORKERS	\$55,174	\$18,000	\$18,000	\$11,000	\$21,500
100.01.03.00.5201	FICA	\$27,002	\$26,918	\$26,918	\$26,918	\$28,032
100.01.03.00.5202	PENSION	\$21,420	\$23,117	\$23,117	\$23,117	\$24,891
100.01.03.00.5203	HEALTH INSURANCE	\$102,856	\$119,039	\$119,039	\$95,000	\$90,935
100.01.03.00.5204	LIFE INSURANCE	\$1,490	\$1,202	\$1,202	\$1,202	\$1,099
100.01.03.00.5205	FSA FEE EXPENSE	\$72	\$144	\$144	\$144	\$144
100.01.03.00.5229	HEALTH INS. ALLOWANCE	\$8,133	\$4,230	\$4,230	\$10,854	\$10,854
100.01.03.00.5301	TRAINING	\$1,426	\$1,200	\$1,200	\$1,200	\$1,200
100.01.03.00.5302	MILEAGE & EXP REIMB	\$732	\$500	\$500	\$500	\$500
100.01.03.00.5303	CONFERENCES & TRAINING	\$3,030	\$2,500	\$2,500	\$2,500	\$3,420
100.01.03.00.5305	DUES AND SUBSCRIPTIONS	\$1,142	\$1,500	\$1,500	\$1,500	\$1,500
100.01.03.00.5401	COPIER MAINTENANCE	\$0	\$500	\$500	\$500	\$500
100.01.03.00.5410	MAINT. & RENTAL OF EQUIP. -	\$4,702	\$4,800	\$4,800	\$4,800	\$4,800
100.01.03.00.5502	COMPUTER CHARGES	\$999	\$800	\$800	\$800	\$800
100.01.03.00.5506	FINANCIAL SOFTWARE CHARGES	\$9,347	\$9,500	\$9,500	\$9,500	\$8,330
100.01.03.00.5601	TELEPHONE/CITY HALL	\$2,131	\$2,580	\$2,580	\$2,580	\$180
100.01.03.00.5701	OFFICE SUPPLIES	\$2,026	\$2,000	\$2,000	\$2,054	\$2,000
100.01.03.00.5704	OTHER SUPPLIES & EXPENSES	\$11,305	\$5,000	\$5,000	\$5,000	\$5,000
100.01.03.00.5713	PRINT MATERIALS	\$0	\$380	\$380	\$380	\$380
100.01.03.00.5801	TAX BILL DIST FEES	\$26,474	\$25,500	\$25,500	\$25,500	\$26,500
FINANCE & ADMIN Total		<u>\$635,013</u>	<u>\$597,058</u>	<u>\$597,058</u>	<u>\$572,697</u>	<u>\$588,144</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>GENERAL GOVERNMENT - ASSESSOR:</u>						
100.01.04.00.5101	SALARIES AND WAGES	\$110,613	\$112,390	\$112,390	\$112,390	\$115,093
100.01.04.00.5102	SALARIES & WAGES - OVERTIME	\$838	\$1,426	\$1,426	\$1,426	\$1,441
100.01.04.00.5150	AUTO ALLOWANCE	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
100.01.04.00.5201	FICA	\$8,724	\$9,051	\$9,051	\$9,051	\$9,259
100.01.04.00.5202	PENSION	\$6,610	\$7,569	\$7,569	\$7,659	\$8,157
100.01.04.00.5203	HEALTH	\$23,399	\$27,916	\$27,916	\$27,916	\$30,515
100.01.04.00.5204	LIFE	\$660	\$622	\$622	\$622	\$751
100.01.04.00.5205	FSA FEE EXPENSE	\$36	\$18	\$18	\$18	\$18
100.01.04.00.5301	TRAINING	\$0	\$300	\$300	\$0	\$300
100.01.04.00.5302	MILEAGE REIMB. ASSR'S OFFICE	\$127	\$100	\$100	\$100	\$100
100.01.04.00.5303	CONFERENCES AND SPECIAL EVEN	\$765	\$2,449	\$2,449	\$1,500	\$2,449
100.01.04.00.5305	MEMBERSHIP & SUBSCRIPTIONS	\$820	\$926	\$926	\$926	\$912
100.01.04.00.5401	MAINT. & RENTAL OF EQUIP. -	\$101	\$200	\$200	\$200	\$200
100.01.04.00.5503	COMPUTER CHARGES/ASSESSOR	\$15,995	\$17,040	\$17,040	\$17,040	\$16,555
100.01.04.00.5601	TELEPHONE	\$799	\$900	\$900	\$900	\$0
100.01.04.00.5701	OFFICE SUPPLIES	\$805	\$10,000	\$10,000	\$10,000	\$2,000
100.01.04.00.5801	PROFESSIONAL SERVICES	\$28,614	\$27,600	\$27,600	\$27,600	\$27,600
100.01.04.00.5802	BOARD OF REVIEW	\$250	\$3,710	\$3,710	\$890	\$1,710
100.01.04.00.5805	ATTORNEY	\$0	\$3,500	\$3,500	\$0	\$3,500
100.01.04.00.5830	REVALUATION EXPENSES	\$1,570	\$97,000	\$97,000	\$111,270	\$0
ASSESSOR Total		<u>\$205,228</u>	<u>\$327,217</u>	<u>\$327,217</u>	<u>\$334,008</u>	<u>\$225,060</u>
<u>GENERAL GOVERNMENT - LAW:</u>						
100.01.05.00.5805	ATTORNEY	\$140,517	\$90,000	\$90,000	\$90,000	\$95,000
LAW Total		<u>\$140,517</u>	<u>\$90,000</u>	<u>\$90,000</u>	<u>\$90,000</u>	<u>\$95,000</u>
<u>GENERAL GOVERNMENT - NON-DEPARTMENTAL:</u>						
100.01.06.00.5203	HRA PLAN - DIVERSIFIED	\$5,421	\$6,000	\$6,000	\$5,500	\$5,800
100.01.06.00.5204	HEALTH INS-SELF INS FUNDS DUE	\$484	\$0	\$0	\$0	\$0
100.01.06.00.5205	PCOR FEES	\$0	\$0	\$0	\$100	\$200
100.01.06.00.5206	WELLNESS PROGRAM	\$6,939	\$8,500	\$8,500	\$8,500	\$8,500
100.01.06.00.5220	TUITION REIMBURSEMENT	\$1,000	\$5,000	\$5,000	\$2,500	\$1,000
100.01.06.00.5410	MAINT & RENTAL OF EQ/VEHICLES	\$2,857	\$2,000	\$2,000	\$2,000	\$2,000
100.01.06.00.5506	SIRE SOFTWARE MAINTENANCE	\$0	\$7,640	\$7,640	\$7,964	\$7,716
100.01.06.00.5601	LAND LINE LONG DISTANCE	\$0	\$0	\$0	\$0	\$18,000
100.01.06.00.5701	OFFICE SUPPLIES AND EXPENSES	\$6,596	\$10,000	\$10,000	\$10,000	\$10,000
100.01.06.00.5702	VENDING MACHINES	\$540	\$300	\$300	\$2,200	\$2,300
100.01.06.00.5704	MISC SUPPLIES AND EXPENSES	\$5,250	\$8,000	\$8,000	\$8,000	\$8,000
100.01.06.00.5710	POSTAGE	\$22,512	\$22,500	\$22,500	\$22,500	\$22,500
100.01.06.00.5810	AUDIT & SPECIAL ACCOUNTING S	\$6,610	\$18,500	\$18,500	\$18,500	\$14,000
100.01.06.00.5820	CITY ROAD-LANDSCAPE/MAINT	\$0	\$38,500	\$38,500	\$20,000	\$38,500
100.01.06.00.6001	NOTICES AND PUBLICATIONS	\$6,487	\$7,500	\$7,500	\$7,500	\$10,000
100.01.06.00.6002	CRIMINAL HISTORY CHECKS	\$2,590	\$2,500	\$2,500	\$2,500	\$2,800
100.01.06.00.6020	UNEMPLOYMENT COMPENSATION	\$24,094	\$25,000	\$25,000	\$10,000	\$18,000
100.01.06.00.6021	EMPLOYEE SAFETY	\$5,418	\$3,000	\$3,000	\$3,000	\$5,500
100.01.06.00.6045	UNCOLLECTABLE PERS PROP TAXE	\$3,037	\$3,000	\$3,000	\$3,000	\$3,000
100.01.06.00.6101	WORKMEN'S COMPENSATION	\$173,912	\$175,000	\$175,000	\$174,000	\$178,500
100.01.06.00.6102	LIABILITY INSURANCE	\$35,883	\$36,000	\$36,000	\$36,000	\$37,000
100.01.06.00.6103	PROPERTY INSURANCE	\$32,476	\$36,695	\$36,695	\$37,562	\$42,353
100.01.06.00.6104	AUTO INSURANCE	\$9,837	\$10,500	\$10,500	\$10,500	\$10,200
100.01.06.00.6105	ERRORS & OMISSIONS INSURANCE	\$10,896	\$11,000	\$11,000	\$11,000	\$11,300
100.01.06.00.6106	BOILER & MACHINERY INSURANCE	\$3,425	\$3,600	\$3,600	\$3,600	\$3,600
100.01.06.00.6107	CRIME & BONDS	\$1,874	\$2,000	\$2,000	\$2,000	\$1,930
100.01.06.00.6108	INS. DEDUCTIBLES/REIMBRSMNT	\$20,418	\$25,000	\$25,000	\$25,000	\$25,000
NON-DEPARTMENTAL Total		<u>\$388,554</u>	<u>\$467,735</u>	<u>\$467,735</u>	<u>\$433,426</u>	<u>\$487,699</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>GENERAL GOVERNMENT - COURT:</u>						
100.01.08.00.5101	SALARIES AND WAGES	\$65,003	\$56,571	\$56,571	\$66,500	\$78,661
100.01.08.00.5102	SALARIES & WAGES-OTHER-OVERT	\$9,999	\$10,518	\$10,518	\$10,518	\$10,595
100.01.08.00.5105	SALARIES AND WAGES-OTHER	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
100.01.08.00.5151	UNIFORMS AND OFFICERS EQUIPM	\$119	\$263	\$263	\$263	\$0
100.01.08.00.5201	FICA	\$6,581	\$6,063	\$6,063	\$6,735	\$7,696
100.01.08.00.5202	PENSION	\$4,202	\$4,947	\$4,947	\$5,200	\$6,440
100.01.08.00.5203	HEALTH	\$13,664	\$9,257	\$9,257	\$14,500	\$20,162
100.01.08.00.5204	LIFE	\$224	\$216	\$216	\$80	\$48
100.01.08.00.5229	HEALTH INS. ALLOWANCE	\$1,138	\$900	\$900	\$225	\$0
100.01.08.00.5301	TRAINING	\$1,161	\$250	\$250	\$250	\$500
100.01.08.00.5303	CONF., SPEC EVENTS & TUITION	\$2,094	\$1,600	\$1,600	\$1,747	\$2,300
100.01.08.00.5504	COMPUTER CHARGES,POLICE COURT	\$1,219	\$7,175	\$7,175	\$7,175	\$7,524
100.01.08.00.5601	TELEPHONE	\$579	\$720	\$720	\$720	\$0
100.01.08.00.5701	OFFICE SUPPLIES AND EXPENSES	\$690	\$1,000	\$1,000	\$1,000	\$1,700
100.01.08.00.5702	OPERATING SUPPLIES AND EXPEN	\$2,671	\$1,000	\$1,000	\$1,742	\$1,700
100.01.08.00.6003	LEGAL FEES AND JURY TRIALS	\$45,041	\$44,000	\$44,000	\$44,000	\$45,000
100.01.08.00.6004	WITNESS FEES, COURT COSTS	\$81	\$200	\$200	\$200	\$200
100.01.08.00.6017	PRISONER HOUSING	\$1,971	\$3,500	\$3,500	\$3,500	\$3,500
COURT Total		<u>\$167,437</u>	<u>\$159,179</u>	<u>\$159,179</u>	<u>\$175,355</u>	<u>\$197,026</u>
<u>GENERAL GOVERNMENT - BUILDING MAINTENANCE:</u>						
100.01.09.00.5101	SALARIES AND WAGES	\$57,538	\$58,520	\$58,520	\$58,520	\$60,070
100.01.09.00.5102	OVERTIME	\$2,421	\$1,947	\$1,947	\$1,947	\$2,000
100.01.09.00.5201	FICA	\$4,511	\$4,626	\$4,626	\$4,626	\$4,748
100.01.09.00.5202	PENSION	\$3,541	\$4,021	\$4,021	\$4,021	\$4,345
100.01.09.00.5203	HEALTH INSURANCE	\$7,290	\$9,257	\$9,257	\$8,000	\$9,825
100.01.09.00.5204	LIFE INSURANCE	\$184	\$184	\$184	\$184	\$190
100.01.09.00.5405	MAINTENANCE OF VEHICLES	\$1,839	\$1,400	\$1,400	\$1,400	\$1,400
100.01.09.00.5415	MAINTENANCE OF BLDGS & GROUN	\$14,931	\$17,600	\$17,600	\$22,000	\$20,000
100.01.09.00.5601	TELEPHONE	\$3,103	\$2,940	\$2,940	\$2,940	\$120
100.01.09.00.5703	HOUSEKEEPING SUPPLIES	\$1,825	\$2,000	\$2,000	\$2,000	\$2,000
100.01.09.00.5735	GASOLINE & OIL	\$1,442	\$2,500	\$2,500	\$2,500	\$2,500
100.01.09.00.5835	HOUSEKEEPING SERVICE	\$24,360	\$26,800	\$26,800	\$26,800	\$26,800
100.01.09.00.5910	UTILITIES	\$36,598	\$31,500	\$31,500	\$31,500	\$32,500
100.01.09.00.5915	SEWER/WATER USAGE/WCA	\$2,820	\$2,500	\$2,500	\$8,632	\$8,280
BUILDING MAINTENANCE Total		<u>\$162,402</u>	<u>\$165,794</u>	<u>\$165,794</u>	<u>\$175,070</u>	<u>\$174,778</u>
<u>GENERAL GOVERNMENT - INFORMATION TECHNOLOGY:</u>						
100.01.14.00.5101	SALARIES AND WAGES	\$56,230	\$142,757	\$142,757	\$135,000	\$157,386
100.01.14.00.5201	FICA	\$4,377	\$10,921	\$10,921	\$10,400	\$12,040
100.01.14.00.5202	PENSION	\$3,162	\$9,492	\$9,492	\$9,000	\$11,017
100.01.14.00.5203	HEALTH INSURANCE	\$7,768	\$42,379	\$42,379	\$41,000	\$53,554
100.01.14.00.5204	LIFE INSURANCE	\$54	\$218	\$218	\$100	\$131
100.01.14.00.5301	TRAINING	\$0	\$6,000	\$6,000	\$6,000	\$7,000
100.01.14.00.5302	MILEAGE	\$133	\$700	\$700	\$700	\$700
100.01.14.00.5303	CONFERENCES & SPECIAL EVENTS	\$441	\$550	\$550	\$550	\$550
100.01.14.00.5305	MEMBERSHIPS & DUES	\$50	\$100	\$100	\$100	\$150
100.01.14.00.5506	COMPUTER CHARGES/CITY HALL	\$2,263	\$3,000	\$3,000	\$3,000	\$3,000
100.01.14.00.5507	NETWORK CHARGES	\$30,086	\$29,450	\$29,450	\$29,450	\$42,250
100.01.14.00.5601	TELEPHONE CITY HALL	\$970	\$1,920	\$1,920	\$1,920	\$1,332
100.01.14.00.5701	OFFICE SUPPLIES	\$256	\$250	\$250	\$450	\$250
100.01.14.00.5840	PROGRAMMING AND CONSULTING	\$22,173	\$20,000	\$20,000	\$20,000	\$20,000
INFORMATION TECHNOLOGY Total		<u>\$127,964</u>	<u>\$267,738</u>	<u>\$267,738</u>	<u>\$257,670</u>	<u>\$309,360</u>
TOTAL GENERAL GOVERNMENT		<u>\$2,061,964</u>	<u>\$2,293,463</u>	<u>\$2,293,463</u>	<u>\$2,254,917</u>	<u>\$2,298,854</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PUBLIC SAFETY - POLICE:</u>						
100.02.20.01.5101	SALARIES & WAGES-POLICE	\$2,692,365	\$2,871,299	\$2,871,299	\$2,860,000	\$2,890,050
100.02.20.01.5102	SAL. & WAGES-POLICE-OVERTIME	\$64,711	\$46,500	\$46,500	\$62,000	\$52,000
100.02.20.01.5115	WATER PATROL	\$4,910	\$5,800	\$5,800	\$5,800	\$5,800
100.02.20.01.5150	AUTO ALLOWANCE	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
100.02.20.01.5151	UNIFORMS & OFFICERS EQUIPMEN	\$27,362	\$25,425	\$25,425	\$25,425	\$25,875
100.02.20.01.5201	FICA	\$211,941	\$229,247	\$229,247	\$225,765	\$231,224
100.02.20.01.5202	PENSION	\$549,449	\$478,366	\$478,366	\$478,500	\$326,032
100.02.20.01.5203	HEALTH	\$460,292	\$549,270	\$549,270	\$510,000	\$577,364
100.02.20.01.5204	LIFE	\$4,834	\$5,263	\$5,263	\$5,263	\$5,075
100.02.20.01.5205	FSA FEE EXPENSE	\$720	\$720	\$720	\$720	\$720
100.02.20.01.5210	INSURANCE FUND	\$28,252	\$32,842	\$32,842	\$32,842	\$34,605
100.02.20.01.5226	GUN REIMBURSEMENT	\$0	\$250	\$250	\$250	\$500
100.02.20.01.5227	VEST REIMBURSEMENT	\$1,273	\$1,800	\$1,800	\$2,540	\$2,400
100.02.20.01.5229	HEALTH INS. ALLOWANCE	\$55,620	\$55,320	\$55,320	\$50,000	\$56,460
100.02.20.01.5301	TRAINING	\$9,008	\$6,450	\$6,450	\$8,000	\$6,500
100.02.20.01.5302	MILEAGE	\$75	\$200	\$200	\$200	\$200
100.02.20.01.5303	CONFERENCES AND SPECIAL EVEN	\$3,430	\$3,990	\$3,990	\$3,990	\$4,060
100.02.20.01.5305	DUES AND MEMBERSHIPS	\$1,035	\$1,255	\$1,255	\$2,970	\$5,245
100.02.20.01.5405	MAINT OF VEHICLES & EQUIP	\$14,480	\$22,200	\$22,200	\$22,200	\$22,200
100.02.20.01.5406	MAINTENANCE OF RADIOS	\$18,899	\$18,733	\$18,733	\$18,733	\$18,761
100.02.20.01.5415	MAINTENANCE OF BLDGS & GROUN	\$12,591	\$15,915	\$15,915	\$15,915	\$12,615
100.02.20.01.5504	COMPUTER CHARGES/POLICE	\$38,527	\$41,905	\$41,905	\$41,905	\$43,821
100.02.20.01.5604	TELEPHONE	\$15,232	\$19,600	\$19,600	\$19,600	\$13,020
100.02.20.01.5610	TELETYPE	\$10,874	\$11,052	\$11,052	\$11,052	\$11,752
100.02.20.01.5701	OFFICE SUPPLIES AND EXPENSES	\$3,601	\$2,900	\$2,900	\$2,900	\$2,900
100.02.20.01.5704	OTHER SUPPLIES AND EXPENSES	\$4,598	\$3,950	\$3,950	\$3,950	\$3,700
100.02.20.01.5720	AMMUNITION	\$7,969	\$10,200	\$10,200	\$10,200	\$9,000
100.02.20.01.5721	SUPPLIES & EXPENSES-ADMIN.	(\$961)	\$4,700	\$4,700	\$4,700	\$4,000
100.02.20.01.5722	SUPPLIES & EXP-FIELD OPERATI	\$7,172	\$7,750	\$7,750	\$7,750	\$8,050
100.02.20.01.5723	SUPP. & EXP -RECRDS & COMM.	\$2,674	\$4,658	\$4,658	\$4,658	\$2,838
100.02.20.01.5735	GASOLINE AND OIL	\$85,828	\$71,750	\$71,750	\$71,750	\$81,000
100.02.20.01.5835	HOUSEKEEPING SERVICE	\$20,844	\$21,800	\$21,800	\$21,800	\$21,800
100.02.20.01.5845	PERSONNEL MANAGEMENT	\$4,268	\$850	\$850	\$2,124	\$1,700
100.02.20.01.5910	UTILITIES	\$33,910	\$39,200	\$39,200	\$39,200	\$35,000
100.02.20.01.5915	SEWER/WATER USAGE	\$3,532	\$2,000	\$2,000	\$2,000	\$2,400
100.02.20.01.6022	POLICE & FIRE COMM EXPENSE	\$788	\$150	\$150	\$150	\$150
100.02.20.01.6023	RANGE EXPENSES	\$781	\$1,750	\$1,750	\$1,750	\$1,750
100.02.20.01.6095	POLICE GRANTS	\$0	(\$10,000)	(\$10,000)	\$0	\$0
POLICE Total		<u>\$4,404,583</u>	<u>\$4,608,761</u>	<u>\$4,608,761</u>	<u>\$4,580,302</u>	<u>\$4,524,268</u>
<u>PUBLIC SAFETY - CIVILIAN PERSONNEL:</u>						
100.02.20.10.5101	SALARIES AND WAGES-DISPATCHE	\$354,637	\$398,050	\$398,050	\$404,000	\$406,998
100.02.20.10.5102	SALARIES-DISPATCHE-OVERTIM	\$11,203	\$5,527	\$5,527	\$6,000	\$5,583
100.02.20.10.5151	UNIFORMS AND OFFICERS EQUIPM	\$2,015	\$2,900	\$2,900	\$2,900	\$2,900
100.02.20.10.5201	FICA	\$27,076	\$31,242	\$31,242	\$31,600	\$31,931
100.02.20.10.5202	PENSION	\$21,678	\$26,838	\$26,838	\$27,300	\$28,881
100.02.20.10.5203	HEALTH	\$134,325	\$186,523	\$186,523	\$145,000	\$166,091
100.02.20.10.5204	LIFE	\$709	\$974	\$974	\$800	\$673
100.02.20.10.5205	FSA FEE EXPENSE	\$144	\$144	\$144	\$144	\$144
100.02.20.10.5229	HEALTH INS. ALLOWANCE	\$2,560	\$1,920	\$1,920	\$1,920	\$1,920
100.02.20.10.5604	TELEPHONE	\$533	\$600	\$600	\$600	\$0
CIVILIAN PERSONNEL Total		<u>\$554,880</u>	<u>\$654,718</u>	<u>\$654,718</u>	<u>\$620,264</u>	<u>\$645,121</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PUBLIC SAFETY - VOLUNTEER FIRE DEPARTMENT:</u>						
100.02.21.00.5422	HYDRANT RENTAL	\$309,000	\$309,000	\$309,000	\$309,000	\$309,000
100.02.21.00.5850	TESS CORNERS FIRE DEPT.	\$448,040	\$445,015	\$445,015	\$445,015	\$420,500
100.02.21.00.5851	TC KPI ANNUAL MAINT - SERVER	\$3,797	\$5,828	\$5,828	\$7,500	\$5,945
100.02.21.00.5860	VFD - TELEPHONE	<u>\$1,099</u>	<u>\$1,380</u>	<u>\$1,380</u>	<u>\$1,380</u>	<u>\$1,020</u>
VOLUNTEER FIRE DEPT Total		<u>\$761,936</u>	<u>\$761,223</u>	<u>\$761,223</u>	<u>\$762,895</u>	<u>\$736,465</u>
<u>PUBLIC SAFETY - NON-DEPARTMENTAL:</u>						
100.02.22.00.5425	MAINTENANCE OF SAFETY EQUIP	\$290	\$800	\$800	\$800	\$500
100.02.22.00.5820	OTHER CONTRACTURAL SERVICES	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
100.02.22.00.5910	UTILITIES	\$474	\$450	\$450	\$450	\$480
100.02.22.00.6023	TRUNKED RADIO OPERATING COST	\$22,704	\$22,598	\$22,598	\$22,598	\$22,507
100.02.22.00.6080	EMERGENCY GOVERNMENT	<u>\$330</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$1,500</u>	<u>\$1,500</u>
NON-DEPT PUBLIC SAFETY Total		<u>\$28,998</u>	<u>\$32,048</u>	<u>\$32,048</u>	<u>\$30,548</u>	<u>\$30,187</u>
<u>PUBLIC SAFETY - CDD BUILDING INSPECTION:</u>						
100.02.25.00.5101	SALARIES AND WAGES	\$21,665	\$21,564	\$21,564	\$21,564	\$21,813
100.02.25.00.5201	FICA	\$2,049	\$1,650	\$1,650	\$1,650	\$1,669
100.02.25.00.5202	PENSION	\$1,285	\$1,434	\$1,434	\$1,434	\$1,527
100.02.25.00.5203	HEALTH	\$9,518	\$9,305	\$9,305	\$9,305	\$10,172
100.02.25.00.5204	LIFE	\$145	\$140	\$140	\$140	\$181
100.02.25.00.5506	COMPUTER CHARGES/CITY HALL	\$6,520	\$8,000	\$8,000	\$8,000	\$6,500
100.02.25.00.5601	TELEPHONE/CITY HALL	\$1,627	\$780	\$780	\$780	\$0
100.02.25.00.5704	OTHER SUPPLIES AND EXPENSES	\$3,607	\$0	\$0	\$1,800	\$500
100.02.25.00.5713	PRINT MATERIALS	\$0	\$100	\$100	\$100	\$100
100.02.25.00.5735	GASOLINE, OIL, GREASE, TIRES	\$812	\$0	\$0	\$500	\$0
100.02.25.00.5751	BUILDING SEALS	\$1,509	\$200	\$200	\$200	\$200
100.02.25.00.5752	HOUSE NUMBERS	\$1,209	\$900	\$900	\$900	\$900
100.02.25.00.5820	CONTRACTED SERVICES	<u>\$161,643</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$160,000</u>
CDD-BUILDING INSPECTION Total		<u>\$211,589</u>	<u>\$194,072</u>	<u>\$194,072</u>	<u>\$196,373</u>	<u>\$203,561</u>
TOTAL PUBLIC SAFETY		<u>\$5,961,986</u>	<u>\$6,250,822</u>	<u>\$6,250,822</u>	<u>\$6,190,382</u>	<u>\$6,139,602</u>
<u>HEALTH & HUMAN SERVICES - NON-DEPARTMENTAL:</u>						
100.03.06.00.6041	ANIMAL WARDEN	\$3,581	\$3,600	\$3,600	\$3,581	\$3,600
100.03.22.00.5704	BLOOD DRIVE	<u>\$29</u>	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>	<u>\$50</u>
TOTAL HEALTH & HUMAN SERVICES		<u>\$3,610</u>	<u>\$3,650</u>	<u>\$3,650</u>	<u>\$3,631</u>	<u>\$3,650</u>
<u>PW TRANSPORTATION - NON-DEPARTMENTAL:</u>						
100.04.06.00.6010	CITY FUNDED TRANSPORTATION	\$0	\$5,000	\$5,000	\$5,000	\$5,000
NON-DEPTMENTAL TRANSPORTATION Total		<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PUBLIC WORKS - ENGINEERING DIVISION:</u>						
100.04.19.00.5101	SALARIES & WAGES	\$113,118	\$115,094	\$115,094	\$115,094	\$120,967
100.04.19.00.5201	FICA	\$8,451	\$8,805	\$8,805	\$8,805	\$9,327
100.04.19.00.5202	PENSION	\$6,710	\$7,654	\$7,654	\$7,654	\$8,468
100.04.19.00.5203	HEALTH INSURANCE	\$28,071	\$28,822	\$28,822	\$28,822	\$31,487
100.04.19.00.5204	LIFE	\$295	\$277	\$277	\$277	\$292
100.04.19.00.5205	FSA FEE EXPENSE	\$72	\$61	\$61	\$61	\$61
100.04.19.00.5225	CLOTHING ALLOWANCE	\$500	\$500	\$500	\$500	\$500
100.04.19.00.5229	HEALTH ALLOWANCE	\$0	\$0	\$0	\$800	\$960
100.04.19.00.5302	MILEAGE	\$121	\$500	\$500	\$500	\$500
100.04.19.00.5303	CONFERENCES, SPEC. EVENTS &	\$1,435	\$1,600	\$1,600	\$1,600	\$2,800
100.04.19.00.5305	DUES AND MEMBERSHIPS	\$848	\$500	\$500	\$500	\$550
100.04.19.00.5405	MAINTENANCE OF VEHICLES	\$1,228	\$350	\$350	\$350	\$0
100.04.19.00.5410	OTHER EQUIP MAINT & RENTAL	\$0	\$150	\$150	\$150	\$1,600
100.04.19.00.5506	COMPUTER CHARGES	\$3,058	\$3,150	\$3,150	\$3,150	\$3,200
100.04.19.00.5601	TELEPHONE	\$786	\$1,200	\$1,200	\$1,200	\$840
100.04.19.00.5704	OTHER SUPPLIES AND EXPENSES	\$298	\$1,250	\$1,250	\$125	\$1,250
100.04.19.00.5715	SUPPLIES EXPENSE - SURVEY WORK	\$527	\$400	\$400	\$550	\$400
100.04.19.00.5815	FEES	\$5,281	\$1,500	\$1,500	\$1,500	\$1,500
DPW-ENGINEERING DIVISION Total		<u>\$170,798</u>	<u>\$171,813</u>	<u>\$171,813</u>	<u>\$171,638</u>	<u>\$184,703</u>
<u>PUBLIC WORKS - ADMINISTRATION DIVISION:</u>						
100.04.51.01.5101	SALARIES AND WAGES	\$199,468	\$203,697	\$203,697	\$203,697	\$202,536
100.04.51.01.5120	GENERAL CITY	\$26,316	\$24,250	\$24,250	\$24,250	\$24,757
100.04.51.01.5123	GENERAL CITY - ELECTIONS	\$17,697	\$9,700	\$9,700	\$7,700	\$11,016
100.04.51.01.5124	BML BOAT LAUNCH	\$0	\$970	\$970	\$970	\$490
100.04.51.01.5125	BML PARKING LOT	\$76	\$485	\$485	\$480	\$93
100.04.51.01.5150	AUTO ALLOWANCE	\$1,000	\$900	\$900	\$900	\$900
100.04.51.01.5201	FICA	\$18,599	\$19,300	\$19,300	\$19,300	\$19,430
100.04.51.01.5202	PENSION	\$14,418	\$15,670	\$15,670	\$15,670	\$16,009
100.04.51.01.5203	HEALTH	\$71,826	\$62,046	\$62,046	\$62,046	\$61,639
100.04.51.01.5204	LIFE	\$871	\$895	\$895	\$895	\$855
100.04.51.01.5205	FSA FEE EXPENSE	\$384	\$360	\$360	\$360	\$360
100.04.51.01.5225	CLOTHING/CONFINED SPACE ALLOW	\$4,446	\$2,680	\$2,680	\$2,680	\$2,680
100.04.51.01.5227	DRUG/AUDIO TESTING	\$487	\$500	\$500	\$500	\$500
100.04.51.01.5228	SAFETY GLASSES/CDL LINCENSE	\$1,743	\$2,250	\$2,250	\$2,250	\$2,000
100.04.51.01.5229	HEALTH INS. ALLOWANCE	\$9,293	\$9,600	\$9,600	\$9,600	\$11,520
100.04.51.01.5506	COMPUTER CHARGES/CITY HALL	\$3,620	\$4,000	\$4,000	\$4,000	\$3,800
100.04.51.01.5605	TELEPHONE/PUBLIC WORKS	\$706	\$840	\$840	\$840	\$240
100.04.51.01.5701	OFFICE SUPPLIES AND EXPENSES	\$332	\$500	\$500	\$500	\$500
100.04.51.01.6001	NOTICES AND PUBLICATIONS	\$294	\$500	\$500	\$500	\$500
DPW - ADMINISTRATION Total		<u>\$371,575</u>	<u>\$359,142</u>	<u>\$359,142</u>	<u>\$357,138</u>	<u>\$359,825</u>
<u>PUBLIC WORKS - ROAD MAINTENANCE DIVISION:</u>						
100.04.51.02.5101	SALARIES AND WAGES	\$184,934	\$145,498	\$145,498	\$145,498	\$164,677
100.04.51.02.5102	SALARIES & WAGES - OVERTIME	\$0	\$1,402	\$1,402	\$14,020	\$174
100.04.51.02.5201	FICA	\$13,777	\$11,238	\$11,238	\$11,238	\$12,611
100.04.51.02.5202	PENSION	\$10,665	\$9,631	\$9,631	\$9,631	\$11,048
100.04.51.02.5203	HEALTH	\$45,387	\$37,756	\$37,756	\$37,756	\$42,490
100.04.51.02.5204	LIFE	\$750	\$545	\$545	\$545	\$589
100.04.51.02.5740	ROAD OILS AND ASPHALT	\$42,714	\$30,000	\$30,000	\$38,000	\$30,000
100.04.51.02.5741	SAND, STONE AND GRAVEL	\$12,585	\$21,000	\$21,000	\$21,000	\$21,000
100.04.51.02.5742	OTHER ROAD MATERIALS	\$23,106	\$25,000	\$25,000	\$25,000	\$25,000
100.04.51.02.6025	HAZARDOUS WASTE REMOVAL	\$3,202	\$1,100	\$1,100	\$1,500	\$1,100
DPW - ROAD MAINT Total		<u>\$337,120</u>	<u>\$283,170</u>	<u>\$283,170</u>	<u>\$304,188</u>	<u>\$308,689</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PUBLIC WORKS - STREET SIGNS DIVISION:</u>						
100.04.51.03.5101	SALARIES AND WAGES	\$23,768	\$19,400	\$19,400	\$19,400	\$19,435
100.04.51.03.5102	SALARIES & WAGES - OVERTIME	\$0	\$47	\$47	\$47	\$0
100.04.51.03.5201	FICA	\$1,754	\$1,488	\$1,488	\$1,488	\$1,487
100.04.51.03.5202	PENSION	\$1,397	\$1,275	\$1,275	\$1,275	\$1,302
100.04.51.03.5203	HEALTH	\$4,647	\$5,034	\$5,034	\$5,034	\$5,015
100.04.51.03.5204	LIFE	\$76	\$73	\$73	\$73	\$70
100.04.51.03.5704	OTHER SUPPLIES AND EXPENSES	\$687	\$1,000	\$1,000	\$1,000	\$1,000
100.04.51.03.5743	SIGNS, POSTS AND GUIDE BOARD	<u>\$17,150</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
DPW - STREET SIGNS Total		<u>\$49,479</u>	<u>\$46,315</u>	<u>\$46,315</u>	<u>\$46,317</u>	<u>\$46,309</u>
<u>PUBLIC WORKS - STORM WATER DIVISION:</u>						
100.04.51.04.5101	SALARIES AND WAGES	\$162,069	\$174,597	\$174,597	\$174,597	\$186,976
100.04.51.04.5102	SALARIES & WAGES - OVERTIME	\$202	\$3,739	\$3,739	\$3,739	\$9,479
100.04.51.04.5201	FICA	\$12,176	\$13,643	\$13,643	\$13,643	\$15,029
100.04.51.04.5202	PENSION	\$8,913	\$11,699	\$11,699	\$11,699	\$13,194
100.04.51.04.5203	HEALTH	\$29,438	\$45,307	\$45,307	\$45,307	\$48,244
100.04.51.04.5204	LIFE	\$551	\$654	\$654	\$654	\$669
100.04.51.04.5205	FSA FEE EXPENSE	\$0	\$0	\$0	\$29	\$0
100.04.51.04.5744	OTHER MATERIALS	\$13,622	\$13,000	\$13,000	\$13,000	\$13,000
100.04.51.04.5745	CULVERT PIPE/DRAIN TILE/EQUIP	\$31,028	\$38,000	\$38,000	\$38,000	\$38,000
100.04.51.04.6026	STORM WATER LOCATION EXPENSE	<u>\$12,871</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$18,000</u>
DPW - STORM WATER Total		<u>\$270,869</u>	<u>\$310,639</u>	<u>\$310,639</u>	<u>\$310,668</u>	<u>\$342,590</u>
<u>PUBLIC WORKS - SNOW & ICE CONTROL DIVISION:</u>						
100.04.51.05.5101	SALARIES AND WAGES	\$75,868	\$106,698	\$106,698	\$108,698	\$90,072
100.04.51.05.5102	SALARIES & WAGES - OVERTIME	\$16,766	\$56,090	\$56,090	\$56,090	\$52,156
100.04.51.05.5201	FICA	\$6,916	\$12,453	\$12,453	\$12,600	\$10,880
100.04.51.05.5202	PENSION	\$5,439	\$10,835	\$10,835	\$11,000	\$9,687
100.04.51.05.5203	HEALTH	\$17,066	\$27,688	\$27,688	\$27,688	\$23,240
100.04.51.05.5204	LIFE	\$293	\$399	\$399	\$3,990	\$322
100.04.51.05.5205	FSA FEE EXPENSE	\$3	\$0	\$0	\$10	\$0
100.04.51.05.5704	OTHER SUPPLIES AND EXPENSES	\$354	\$1,500	\$1,500	\$1,650	\$2,000
100.04.51.05.5746	SNOW FENCE AND POSTS	\$780	\$1,000	\$1,000	\$1,000	\$1,000
100.04.51.05.5747	SAND AND SALT	<u>\$133,715</u>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$230,921</u>	<u>\$175,000</u>
DPW - SNOW & ICE CONTROL Total		<u>\$257,200</u>	<u>\$381,664</u>	<u>\$381,664</u>	<u>\$453,647</u>	<u>\$364,358</u>
<u>PUBLIC WORKS - UTILITY & STREET LIGHTING DIVISION:</u>						
100.04.51.06.5910	UTILITIES	\$72,784	\$80,000	\$80,000	\$80,000	\$83,000
100.04.51.06.5911	INDUSTRIAL LIGHTING/REPAIR	\$2,034	\$2,500	\$2,500	\$2,500	\$0
100.04.51.06.5912	TESS CORNERS LIGHTING	\$704	\$1,250	\$1,250	\$1,250	\$0
100.04.51.06.5913	MOORLAND LIGHTING	\$0	\$1,250	\$1,250	\$1,250	\$0
100.04.51.06.5916	STREET LIGHT MAINTENANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>
DPW - UTILITY & STREET LIGHTING Total		<u>\$75,522</u>	<u>\$85,000</u>	<u>\$85,000</u>	<u>\$85,000</u>	<u>\$88,000</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PUBLIC WORKS - MACHINERY & EQUIPMENT DIVISION:</u>						
100.04.51.07.5101	SALARIES AND WAGES	\$58,642	\$58,199	\$58,199	\$58,199	\$56,039
100.04.51.07.5102	SALARIES & WAGES - OVERTIME	\$0	\$935	\$935	\$935	\$442
100.04.51.07.5201	FICA	\$4,288	\$4,524	\$4,524	\$4,524	\$4,321
100.04.51.07.5202	PENSION	\$3,455	\$3,878	\$3,878	\$3,878	\$3,786
100.04.51.07.5203	HEALTH	\$17,281	\$15,103	\$15,103	\$15,103	\$14,459
100.04.51.07.5204	LIFE	\$96	\$218	\$218	\$218	\$201
100.04.51.07.5205	FSA FEE EXPENSE	\$47	\$0	\$0	\$0	\$0
100.04.51.07.5405	MAINT OF VEHICLES & EQUIPMEN	\$74,689	\$70,000	\$70,000	\$70,000	\$80,000
100.04.51.07.5410	RENTAL OF EQUIPMENT	\$7,825	\$10,000	\$10,000	\$10,000	\$12,000
100.04.51.07.5704	OTHER SUPPLIES AND EXPENSES	\$9,418	\$4,000	\$4,000	\$4,000	\$4,000
100.04.51.07.5735	AUTO EXP - OIL & TIRE	\$5,643	\$15,000	\$15,000	\$15,000	\$15,000
100.04.51.07.5736	GAS BOY FUEL	\$67,357	\$100,000	\$100,000	\$100,000	\$100,000
100.04.51.07.6109	UNDERGROUND STORAGE TANK INS	<u>\$1,310</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$1,400</u>
DPW - MACHINERY & EQUIPMENT Total		<u>\$250,051</u>	<u>\$283,256</u>	<u>\$283,256</u>	<u>\$283,257</u>	<u>\$291,648</u>
<u>PUBLIC WORKS - CITY GARAGE DIVISION:</u>						
100.04.51.08.5101	SALARIES AND WAGES	\$19,973	\$19,400	\$19,400	\$19,400	\$19,734
100.04.51.08.5102	SALARIES & WAGES - OVERTIME	\$0	\$187	\$187	\$187	\$149
100.04.51.08.5201	FICA	\$1,494	\$1,498	\$1,498	\$1,498	\$1,521
100.04.51.08.5202	PENSION	\$772	\$1,284	\$1,284	\$1,284	\$1,333
100.04.51.08.5203	HEALTH	\$3,998	\$5,034	\$5,034	\$5,034	\$5,092
100.04.51.08.5204	LIFE	\$28	\$73	\$73	\$73	\$71
100.04.51.08.5415	MAINT OF BLDGS & GROUNDS	\$6,935	\$9,300	\$9,300	\$9,300	\$12,000
100.04.51.08.5704	OTHER SUPPLIES AND EXPENSES	\$339	\$1,500	\$1,500	\$1,500	\$1,500
100.04.51.08.5910	UTILITIES	\$13,486	\$22,500	\$22,500	\$22,500	\$22,500
100.04.51.08.5915	UTILITY-SEWER/WATER USAGE	<u>\$1,684</u>	<u>\$1,950</u>	<u>\$1,950</u>	<u>\$1,950</u>	<u>\$1,950</u>
DPW - CITY GARAGE Total		<u>\$48,711</u>	<u>\$62,726</u>	<u>\$62,726</u>	<u>\$62,726</u>	<u>\$65,848</u>
<u>PUBLIC WORKS - BRIDGES & DAMS DIVISION:</u>						
100.04.51.09.5101	SALARIES AND WAGES	\$1,352	\$2,910	\$2,910	\$2,910	\$1,751
100.04.51.09.5102	SALARIES & WAGES - OVERTIME	\$0	\$0	\$0	\$0	\$0
100.04.51.09.5201	FICA	\$101	\$223	\$223	\$223	\$134
100.04.51.09.5202	PENSION	\$80	\$191	\$191	\$191	\$117
100.04.51.09.5203	HEALTH	\$270	\$755	\$755	\$755	\$452
100.04.51.09.5204	LIFE	\$1	\$11	\$11	\$11	\$6
100.04.51.09.5744	OTHER MATERIALS	\$2,900	\$0	\$0	\$0	\$0
DPW - BRIDGES & DAMS Total		<u>\$4,703</u>	<u>\$4,089</u>	<u>\$4,089</u>	<u>\$4,090</u>	<u>\$2,461</u>
<u>PUBLIC WORKS - WEED CUTTING DIVISION:</u>						
100.04.51.10.5101	SALARIES AND WAGES	\$23,771	\$19,400	\$19,400	\$22,000	\$20,061
100.04.51.10.5201	FICA	\$1,789	\$1,484	\$1,484	\$1,685	\$1,535
100.04.51.10.5202	PENSION	\$1,347	\$1,271	\$1,271	\$1,465	\$1,344
100.04.51.10.5203	HEALTH	\$2,384	\$5,034	\$5,034	\$5,034	\$5,176
100.04.51.10.5204	LIFE	\$50	\$73	\$73	\$73	\$72
100.04.51.10.5704	OTHER SUPPLIES AND EXPENSES	<u>\$886</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>
DPW - WEED CUTTING Total		<u>\$30,228</u>	<u>\$27,262</u>	<u>\$27,262</u>	<u>\$30,357</u>	<u>\$28,188</u>
TOTAL DPW DIVISIONS		<u>\$1,695,457</u>	<u>\$1,843,264</u>	<u>\$1,843,264</u>	<u>\$1,937,388</u>	<u>\$1,897,917</u>
TOTAL PUBLIC WORKS		<u>\$1,866,255</u>	<u>\$2,020,077</u>	<u>\$2,020,077</u>	<u>\$2,114,026</u>	<u>\$2,087,619</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CULTURE, RECREATION & EDUCATION - NON-DEPARTMENTAL:</u>						
100.05.06.00.6037	PARADE FUND	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
100.05.06.00.6052	LITTLE MUSKEGO LAKE DISTRICT	\$47,479	\$48,500	\$48,500	\$48,500	\$48,500
PARADE/LML DISTRICT Total		\$56,479	\$57,500	\$57,500	\$57,500	\$57,500
<u>CULTURE, RECREATION & EDUCATION - LIBRARY:</u>						
100.05.71.00.5101	SALARY & WAGES	\$544,015	\$580,296	\$580,296	\$590,500	\$607,628
100.05.71.00.5102	SALARIES & WAGES - OVERTIME	\$4,608	\$5,000	\$5,000	\$2,500	\$2,500
100.05.71.00.5201	FICA	\$39,835	\$45,422	\$45,422	\$45,500	\$47,602
100.05.71.00.5202	PENSION	\$31,497	\$38,922	\$38,922	\$39,400	\$40,850
100.05.71.00.5203	HEALTH	\$111,840	\$192,002	\$192,002	\$120,000	\$138,854
100.05.71.00.5204	LIFE	\$2,104	\$2,375	\$2,375	\$1,800	\$1,749
100.05.71.00.5229	HEALTH INS. ALLOWANCE	\$8,785	\$8,460	\$8,460	\$8,460	\$12,120
100.05.71.00.5302	MILEAGE	\$675	\$800	\$800	\$800	\$1,000
100.05.71.00.5303	CONFERENCES & SPECIAL EVENTS	\$1,473	\$3,000	\$3,000	\$3,000	\$3,000
100.05.71.00.5305	DUES & MEMBERSHIP	\$0	\$900	\$900	\$900	\$1,000
100.05.71.00.5401	MAINTENANCE OF EQUIPMENT	\$14,252	\$9,000	\$9,000	\$9,000	\$11,000
100.05.71.00.5415	MAINT OF BUILDINGS & GROUNDS	\$17,131	\$20,000	\$20,000	\$20,000	\$20,000
100.05.71.00.5505	COMPUTER CHARGES/LIBRARY	\$37,428	\$31,476	\$31,476	\$31,476	\$34,000
100.05.71.00.5602	TELEPHONE	\$3,862	\$4,200	\$4,200	\$4,200	\$0
100.05.71.00.5701	OFFICE SUPPLIES AND EXPENSES	\$15,544	\$23,500	\$23,500	\$23,500	\$20,000
100.05.71.00.5703	HOUSEKEEPING SUPPLIES	\$3,198	\$5,100	\$5,100	\$5,100	\$4,500
100.05.71.00.5835	HOUSEKEEPING SERVICES	\$36,588	\$37,250	\$37,250	\$37,250	\$38,364
100.05.71.00.5910	GAS & ELECTRIC	\$77,675	\$83,500	\$83,500	\$83,500	\$83,500
100.05.71.00.5915	SEWER & WATER	\$1,900	\$2,500	\$2,500	\$2,500	\$2,500
100.05.71.00.6062	PROGRAM ADVERTISING/PROMOTIONS	\$0	\$0	\$0	\$0	\$5,000
100.05.71.01.5711	PRINT MATERIALS	\$0	\$0	\$0	\$0	\$114,000
100.05.71.01.5713	PRINT MATERIALS - ADULT	\$20,705	\$38,000	\$38,000	\$38,000	\$0
100.05.71.02.5711	AUDIO-VISUAL MATERIALS	\$0	\$0	\$0	\$0	\$50,000
100.05.71.03.5711	ELECTRONIC MATERIALS	\$0	\$0	\$0	\$0	\$16,000
100.05.71.03.5714	AUDIO VISUAL MATERIAL - A.V.	\$21,991	\$30,000	\$30,000	\$30,000	\$0
100.05.71.11.5713	PRINT MATERIALS - JUVENILE	\$20,000	\$25,000	\$25,000	\$25,000	\$0
100.05.71.12.5714	AUDIO VISUAL MATERIAL - JUVENL	\$1,447	\$8,000	\$8,000	\$8,000	\$0
100.05.71.14.5713	PRINT MATERIALS - MISC	\$3,892	\$7,400	\$7,400	\$7,400	\$0
100.05.71.18.5713	PRINT MATERIALS - NEWSPAPER	\$432	\$700	\$700	\$700	\$0
100.05.71.19.5713	PRINT MATERIALS - PERIODICALS	\$6,256	\$6,536	\$6,536	\$6,536	\$0
100.05.71.23.5713	PRINT MATERIALS - REFERENCE	\$1,812	\$2,000	\$2,000	\$2,000	\$0
100.05.71.26.5713	PRINT MATERIALS - SERIALS	\$2,042	\$3,000	\$3,000	\$3,000	\$0
100.05.71.35.5714	AUDIO VISUAL MATRL - DATA BASE	\$0	\$13,000	\$13,000	\$13,000	\$0
100.05.71.36.5713	PRINT MATERIALS - YOUNG ADULT	\$0	\$13,000	\$13,000	\$13,000	\$0
LIBRARY Total		\$1,030,989	\$1,240,340	\$1,240,340	\$1,176,022	\$1,255,167
<u>CULTURE, RECREATION & EDUCATION - PARKS ADMINISTRATION:</u>						
100.05.72.01.5101	SALARIES & WAGES OTHER	\$131,828	\$135,158	\$135,158	\$135,158	\$138,858
100.05.72.01.5102	PARKS DEPT. OVERTIME	\$1,395	\$3,057	\$3,057	\$3,057	\$3,149
100.05.72.01.5201	FICA	\$10,347	\$10,983	\$10,983	\$10,983	\$11,273
100.05.72.01.5202	PENSION	\$7,958	\$9,191	\$9,191	\$9,191	\$9,941
100.05.72.01.5203	HEALTH	\$26,303	\$19,816	\$19,816	\$23,000	\$21,661
100.05.72.01.5204	LIFE	\$725	\$797	\$797	\$797	\$775
100.05.72.01.5205	FSA FEE EXPENSE	\$61	\$46	\$46	\$46	\$72
100.05.72.01.5225	CLOTHING ALLOWANCE	\$675	\$550	\$550	\$550	\$550
100.05.72.01.5229	HEALTH INS. ALLOWANCE	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
100.05.72.01.5506	COMPUTER CHARGES/CITY HALL	\$4,906	\$4,580	\$4,580	\$4,580	\$2,980
100.05.72.01.5603	TELEPHONE/PARKS	\$1,082	\$1,380	\$1,380	\$1,380	\$240
PARKS-ADMINISTRATION Total		\$190,081	\$190,358	\$190,358	\$193,542	\$194,299

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CULTURE, RECREATION & EDUCATION - PARKS OPERATIONS:</u>						
100.05.72.02.5101	SALARIES AND WAGES	\$11,636	\$7,254	\$7,254	\$13,000	\$7,499
100.05.72.02.5102	OVERTIME	\$1,079	\$2,491	\$2,491	\$2,491	\$2,582
100.05.72.02.5130	WAGES PARKS OTHER	\$24,440	\$17,449	\$17,449	\$22,000	\$27,308
100.05.72.02.5131	WAGES SHOP WORK	\$21,141	\$31,730	\$31,730	\$27,180	\$32,230
100.05.72.02.5132	WAGES BUILDING/GROUNDS MAINT	\$46,508	\$39,957	\$39,957	\$39,957	\$40,586
100.05.72.02.5133	WAGES GRASS MOWING	\$13,874	\$17,628	\$17,628	\$17,628	\$17,905
100.05.72.02.5134	WAGES ATHLETIC FIELD PREPARA	\$724	\$3,526	\$3,526	\$3,526	\$3,581
100.05.72.02.5135	WAGES SNOW REMOVAL	\$4,540	\$8,226	\$8,226	\$8,226	\$8,356
100.05.72.02.5201	FICA	\$9,406	\$9,892	\$9,892	\$9,892	\$10,805
100.05.72.02.5202	PENSION	\$4,412	\$5,374	\$5,374	\$5,374	\$5,810
100.05.72.02.5203	HEALTH	\$7,257	\$9,257	\$9,257	\$8,000	\$10,081
100.05.72.02.5204	LIFE	\$259	\$325	\$325	\$325	\$326
100.05.72.02.5225	CLOTHING ALLOWANCE	\$1,255	\$1,050	\$1,050	\$1,050	\$1,190
100.05.72.02.5301	TRAINING	\$265	\$300	\$300	\$300	\$300
100.05.72.02.5405	MAINT OF VEHICLES & EQUIP	\$16,953	\$20,000	\$20,000	\$20,000	\$20,000
100.05.72.02.5410	RENTALS & LEASES	\$1,775	\$2,200	\$2,200	\$2,200	\$2,200
100.05.72.02.5415	MAINT OF BLDGS & GROUNDS	\$16,712	\$21,000	\$21,000	\$21,000	\$21,850
100.05.72.02.5702	OPERATING SUPPLIES & EXPENSE	\$6,026	\$6,000	\$6,000	\$6,000	\$6,500
100.05.72.02.5731	SMALL TOOLS & MINOR EQUIPMEN	\$3,825	\$5,000	\$5,000	\$5,000	\$5,000
100.05.72.02.5735	GAS, OIL & LUBRICATION	\$14,856	\$11,275	\$11,275	\$13,250	\$15,000
100.05.72.02.5801	PROFESSIONAL & CONSULTANT FE	\$1,155	\$1,000	\$1,000	\$1,000	\$1,000
100.05.72.02.5820	CONTRACTED SERVICES	\$61,531	\$60,700	\$60,700	\$60,700	\$59,400
100.05.72.02.5910	UTILITIES	\$20,053	\$21,000	\$21,000	\$21,000	\$21,000
100.05.72.02.5915	UTILITIES/WCA/RCA	\$7,306	\$9,000	\$9,000	\$9,000	\$8,500
PARKS-OPERATIONS Total		\$296,988	\$311,635	\$311,635	\$318,099	\$329,008
<u>CULTURE, RECREATION & EDUCATION - PARKS HISTORICAL:</u>						
100.05.72.03.5603	TELEPHONE CHARGES/PARKS	\$133	\$180	\$180	\$180	\$0
100.05.72.03.5702	OPERATING SUPPLIES & EXPENSES	\$693	\$700	\$700	\$850	\$700
100.05.72.03.5820	CONTRACTED SERVICES	\$4,862	\$4,660	\$4,660	\$4,660	\$4,660
100.05.72.03.5910	UTILITIES	\$4,015	\$5,900	\$5,900	\$4,200	\$5,000
100.05.72.03.5915	SEWER AND WATER USAGE	\$858	\$1,080	\$1,080	\$900	\$970
PARKS-HISTORICAL Total		\$10,560	\$12,520	\$12,520	\$10,790	\$11,330
<u>CULTURE, RECREATION & EDUCATION - PARKS H.S. ATHLETIC:</u>						
100.05.72.04.5420	FEE TO SCHOOL DISTRICT	\$2,480	\$3,000	\$3,000	\$3,000	\$2,700
100.05.72.04.5702	OPERATING SUPPLIES & EXPENSE	\$457	\$500	\$500	\$500	\$0
100.05.72.04.5820	CONTRACTED SERVICES	\$6,000	\$6,100	\$6,100	\$6,100	\$6,100
100.05.72.04.5910	UTILITIES	\$1,316	\$1,700	\$1,700	\$1,700	\$1,700
100.05.72.04.5915	SEWER AND WATER USAGE	\$6,934	\$5,500	\$5,500	\$5,500	\$6,200
PARKS-HS ATHLETIC FIELD Total		\$17,186	\$16,800	\$16,800	\$16,800	\$16,700
TOTAL PARKS		\$514,815	\$531,312	\$531,312	\$539,231	\$551,336

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION ADMINISTRATION:</u>						
100.05.72.10.5101	SALARIES & WAGES	\$129,917	\$131,543	\$131,543	\$131,543	\$135,360
100.05.72.10.5102	SALARIES & WAGES - OVERTIME	\$981	\$796	\$796	\$796	\$804
100.05.72.10.5201	FICA	\$9,498	\$10,124	\$10,124	\$10,124	\$10,417
100.05.72.10.5202	PENSION	\$7,633	\$8,521	\$8,521	\$8,521	\$9,238
100.05.72.10.5203	HEALTH	\$37,327	\$46,275	\$46,275	\$46,275	\$50,582
100.05.72.10.5204	LIFE	\$343	\$337	\$337	\$337	\$353
100.05.72.10.5205	FSA FEE EXPENSE	\$65	\$72	\$72	\$72	\$72
100.05.72.10.5302	MILEAGE	\$593	\$1,000	\$1,000	\$1,000	\$1,000
100.05.72.10.5303	CONFERENCES AND SPECIAL EVEN	\$0	\$870	\$870	\$0	\$870
100.05.72.10.5305	DUES AND MEMBERSHIPS	\$1,110	\$1,100	\$1,100	\$1,100	\$1,100
100.05.72.10.5401	COPIER MAINTENANCE	\$301	\$1,200	\$1,200	\$1,200	\$1,200
100.05.72.10.5506	COMPUTER CHARGES/CITY HALL	\$8,430	\$8,300	\$8,300	\$8,300	\$9,299
100.05.72.10.5601	TELEPHONE	\$1,292	\$1,320	\$1,320	\$1,320	\$600
100.05.72.10.5701	OFFICE SUPPLIES AND EXPENSES	\$2,940	\$2,670	\$2,670	\$2,670	\$2,670
100.05.72.10.5702	OPERATING SUPPLIES AND EXPEN	\$10	\$900	\$900	\$900	\$900
100.05.72.10.5820	CONTRACTED SERVICES	\$12,168	\$16,850	\$16,850	\$15,000	\$15,300
100.05.72.10.6080	GIFT CERTIFICATES	\$0	\$80	\$80	\$80	\$80
RECREATION-ADMINISTRATION Total		<u>\$212,609</u>	<u>\$231,957</u>	<u>\$231,957</u>	<u>\$229,238</u>	<u>\$239,845</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION AQUATICS PROGRAM:</u>						
100.05.72.11.5110	INSTRUCTION RELATED	\$1,725	\$700	\$700	\$560	\$1,455
100.05.72.11.5820	CONTRACTED SERVICES	\$0	\$1,000	\$1,000	\$625	\$0
100.05.72.11.6002	CRIMINAL HISTORY CHECKS	\$7	\$35	\$35	\$0	\$35
RECREATION-AQUATICS Total		<u>\$1,732</u>	<u>\$1,735</u>	<u>\$1,735</u>	<u>\$1,185</u>	<u>\$1,490</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION ARTS & CRAFTS PROGRAM:</u>						
100.05.72.12.5101	SALARIES AND WAGES	\$648	\$1,616	\$1,616	\$1,800	\$724
100.05.72.12.5110	INSTRUCTION RELATED	\$2,479	\$1,984	\$1,984	\$3,000	\$3,664
100.05.72.12.5201	FICA	\$50	\$124	\$124	\$137	\$55
100.05.72.12.5702	OPERATING SUPPLIES	\$142	\$170	\$170	\$170	\$170
100.05.72.12.6002	CRIMINAL HISTORY CHECKS	\$0	\$14	\$14	\$0	\$14
RECREATION-ARTS & CRAFTS Total		<u>\$3,319</u>	<u>\$3,907</u>	<u>\$3,907</u>	<u>\$5,107</u>	<u>\$4,627</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION ATHLETICS PROGRAM:</u>						
100.05.72.13.5101	SALARIES AND WAGES	\$20,016	\$35,997	\$35,997	\$25,000	\$32,845
100.05.72.13.5110	INSTRUCTION RELATED	\$83,932	\$84,728	\$84,728	\$84,728	\$93,880
100.05.72.13.5201	FICA	\$2,743	\$3,701	\$3,701	\$1,912	\$3,741
100.05.72.13.5702	OPERATING SUPPLIES	\$6,544	\$6,670	\$6,670	\$5,715	\$6,280
100.05.72.13.5820	CONTRACTED SERVICES	\$2,868	\$4,526	\$4,526	\$3,369	\$4,192
100.05.72.13.6002	CRIMINAL HISTORY CHECKS	\$182	\$479	\$479	\$479	\$429
RECREATION-ATHLETICS Total		<u>\$116,285</u>	<u>\$136,102</u>	<u>\$136,102</u>	<u>\$121,203</u>	<u>\$141,367</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION SAFETY PROGRAM:</u>						
100.05.72.14.5101	SALARIES AND WAGES	\$1,282	\$1,598	\$1,598	\$1,598	\$1,620
100.05.72.14.5110	INSTRUCTION RELATED	\$3,244	\$1,250	\$1,250	\$800	\$1,410
100.05.72.14.5201	FICA	\$98	\$122	\$122	\$122	\$124
100.05.72.14.5702	OPERATING SUPPLIES	\$96	\$400	\$400	\$200	\$400
100.05.72.14.5730	PROGRAM MATERIALS	\$3,198	\$3,593	\$3,593	\$3,000	\$3,593
100.05.72.14.5820	CONTRACTED SERVICES	\$0	\$2,550	\$2,550	\$2,550	\$2,550
100.05.72.14.6002	CRIMINAL HISTORY CHECKS	\$0	\$10	\$10	\$10	\$10
RECREATION-SAFETY Total		<u>\$7,918</u>	<u>\$9,523</u>	<u>\$9,523</u>	<u>\$8,280</u>	<u>\$9,707</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION CHILD CARE PROGRAM:</u>						
100.05.72.16.5101	SALARIES AND WAGES	\$63,797	\$64,212	\$64,212	\$61,000	\$66,712
100.05.72.16.5201	FICA	\$4,881	\$4,912	\$4,912	\$4,666	\$5,104
100.05.72.16.5301	TRAINING	\$120	\$75	\$75	\$75	\$75
100.05.72.16.5702	OPERATING SUPPLIES	\$8,698	\$11,200	\$11,200	\$9,000	\$11,180
100.05.72.16.5820	CONTRACTED SERVICES	\$7,928	\$5,820	\$5,820	\$5,100	\$5,820
100.05.72.16.6002	CRIMINAL HISTORY CHECKS	\$0	\$827	\$827	\$827	\$827
RECREATION-CHILD CARE Total		<u>\$85,424</u>	<u>\$87,046</u>	<u>\$87,046</u>	<u>\$80,668</u>	<u>\$89,718</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION LEAGUES PROGRAM:</u>						
100.05.72.17.5101	SALARIES AND WAGES	\$17,190	\$21,829	\$21,829	\$17,524	\$22,491
100.05.72.17.5110	INSTRUCTION RELATED	\$600	\$1,200	\$1,200	\$0	\$1,200
100.05.72.17.5201	FICA	\$1,315	\$1,670	\$1,670	\$1,340	\$1,721
100.05.72.17.5302	MILEAGE	\$0	\$0	\$0	\$0	\$0
100.05.72.17.5702	OPERATING SUPPLIES & EXPENSES	\$42,622	\$50,569	\$50,569	\$47,632	\$51,211
100.05.72.17.5820	CONTRACTED SERVICES	\$0	\$1,364	\$1,364	\$1,364	\$2,514
100.05.72.17.6002	CRIMINAL HISTORY CHECKS	\$273	\$950	\$950	\$750	\$910
RECREATION-LEAGUES Total		<u>\$62,000</u>	<u>\$77,582</u>	<u>\$77,582</u>	<u>\$68,610</u>	<u>\$80,047</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION VARIED INTERESTS PROGRAM:</u>						
100.05.72.18.5101	SALARIES AND WAGES	\$1,853	\$1,411	\$1,411	\$1,411	\$1,183
100.05.72.18.5110	INSTRUCTION RELATED	\$7,027	\$15,517	\$15,517	\$11,500	\$12,029
100.05.72.18.5201	FICA	\$142	\$221	\$221	\$221	\$205
100.05.72.18.5702	OPERATING SUPPLIES	\$1,017	\$200	\$200	\$1,250	\$25
100.05.72.18.5820	CONTRACTED SERVICES	\$571	\$1,430	\$1,430	\$0	\$2,068
100.05.72.18.6002	CRIMINAL HISTORY CHECKS	\$0	\$10	\$10	\$0	\$0
RECREATION-VARIED INTERESTS Total		<u>\$10,609</u>	<u>\$18,788</u>	<u>\$18,788</u>	<u>\$14,382</u>	<u>\$15,510</u>
<u>CULTURE, RECREATION & EDUCATION - RECREATION NEW PROGRAMS (DISCONTINUED):</u>						
100.05.72.19.5101	SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0
100.05.72.19.5201	FICA	\$0	\$0	\$0	\$0	\$0
100.05.72.19.5702	OPERATING SUPPLIES AND EXPEN	\$0	\$0	\$0	\$0	\$0
100.05.72.19.5820	CONTRACTED SERVICES	\$0	\$0	\$0	\$0	\$0
RECREATION-NEW PROGRAMS Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RECREATION PROGRAMS		<u>\$287,286</u>	<u>\$334,682</u>	<u>\$334,682</u>	<u>\$299,435</u>	<u>\$342,466</u>
TOTAL RECREATION		<u>\$499,895</u>	<u>\$566,639</u>	<u>\$566,639</u>	<u>\$528,673</u>	<u>\$582,311</u>
TOTAL PARKS & RECREATION		<u>\$1,014,710</u>	<u>\$1,097,952</u>	<u>\$1,097,952</u>	<u>\$1,067,904</u>	<u>\$1,133,647</u>
TOTAL CULTURE, RECREATION & EDUCATION		<u>\$2,102,178</u>	<u>\$2,395,791</u>	<u>\$2,395,791</u>	<u>\$2,301,426</u>	<u>\$2,446,314</u>

**CITY OF MUSKEGO
OPERATING EXPENSES
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CONSERVATION & DEVELOPMENT - CDD PLANNING DIVISION:</u>						
100.06.18.01.5101	SALARIES AND WAGES	\$180,766	\$200,994	\$200,994	\$200,994	\$224,673
100.06.18.01.5102	OVERTIME	\$956	\$4,848	\$4,848	\$2,500	\$4,898
100.06.18.01.5201	FICA	\$13,764	\$16,114	\$16,114	\$16,000	\$17,929
100.06.18.01.5202	PENSION	\$10,779	\$13,689	\$13,689	\$13,500	\$16,070
100.06.18.01.5203	HEALTH	\$29,944	\$34,393	\$34,393	\$32,500	\$44,787
100.06.18.01.5204	LIFE	\$168	\$202	\$202	\$202	\$202
100.06.18.01.5205	FSA FEE EXPENSE	\$196	\$216	\$216	\$216	\$216
100.06.18.01.5229	HEALTH INSURANCE ALLOWANCE	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
100.06.18.01.5301	TRAINING	\$235	\$400	\$400	\$400	\$400
100.06.18.01.5302	MILEAGE	\$529	\$500	\$500	\$500	\$500
100.06.18.01.5303	CONFERENCES & SPECIAL EVENTS	\$1,677	\$3,350	\$3,350	\$3,350	\$1,000
100.06.18.01.5305	MEMBERSHIPS & DUES	\$1,125	\$1,100	\$1,100	\$1,100	\$1,100
100.06.18.01.5405	VEHICLE MAINTENANCE	\$547	\$350	\$350	\$350	\$350
100.06.18.01.5410	MAINT. & RENTAL OF EQUIP. -	\$5,884	\$6,000	\$6,000	\$6,000	\$6,000
100.06.18.01.5506	COMPUTER CHARGES/CITY HALL	\$2,400	\$2,600	\$2,600	\$2,600	\$3,080
100.06.18.01.5601	TELEPHONE/CITY HALL	\$1,532	\$1,800	\$1,800	\$1,800	\$1,212
100.06.18.01.5701	OFFICE SUPPLIES	\$649	\$800	\$800	\$800	\$800
100.06.18.01.5704	OTHER SUPPLIES AND EXPENSES	\$928	\$2,000	\$2,000	\$2,000	\$2,000
100.06.18.01.5713	PRINT MATERIALS	\$0	\$700	\$700	\$700	\$700
100.06.18.01.5801	PROFESSIONAL SERVICES	\$7,530	\$4,000	\$4,000	\$4,000	\$5,000
100.06.18.01.5804	ECONOMIC DEVELOPMENT	<u>\$2,182</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
CDD-PLAN DIVISION Total		<u>\$266,592</u>	<u>\$308,856</u>	<u>\$308,856</u>	<u>\$304,312</u>	<u>\$345,716</u>
TOTAL CONSERVATION & DEVELOPMENT		<u>\$266,592</u>	<u>\$308,856</u>	<u>\$308,856</u>	<u>\$304,312</u>	<u>\$345,716</u>
<u>CAPITAL OUTLAY - INFORMATION TECHNOLOGY/POLICE/PUBLIC WORKS:</u>						
100.07.01.06.6501	COMPUTER REPLACEMENTS	\$33,663	\$22,000	\$22,000	\$22,000	\$49,000
100.07.01.06.6502	MOBILE DEVICES	\$0	\$0	\$0	\$0	\$8,000
100.07.20.01.6501	POLICE VEHICLE REPLACEMENT	\$125,416	\$97,926	\$97,926	\$97,926	\$104,483
100.07.51.02.6502	MAJOR ROAD IMPROVEMENT	\$825,033	\$625,000	\$625,000	\$625,000	\$625,000
100.07.51.07.6504	DPW VEHICLE REPLACEMENT	<u>\$160,037</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$183,750</u>
TOTAL CAPITAL OUTLAY		<u>\$1,144,149</u>	<u>\$919,926</u>	<u>\$919,926</u>	<u>\$919,926</u>	<u>\$970,233</u>
<u>CONTINGENCY (0.50% OF BUDGET-MINIMUM):</u>						
100.07.81.00.6601	CONTINGENCY FUND	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$79,749</u>
<u>DEBT SERVICE - NON-DEPARTMENTAL:</u>						
100.08.06.00.6090	BANK SERVICE CHARGES	\$14,989	\$18,000	\$18,000	\$18,000	\$18,000
TOTAL DEBT SERVICE		<u>\$14,989</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
TOTAL GENERAL FUND EXPENDITURES		<u>\$13,421,723</u>	<u>\$14,310,585</u>	<u>\$14,310,585</u>	<u>\$14,106,620</u>	<u>\$14,389,739</u>
GENERAL FUND BALANCE		<u>\$6,078,467</u>	<u>\$5,598,979</u>	<u>\$5,598,979</u>	<u>\$6,094,363</u>	<u>\$6,094,363</u>
PER RESOLUTION # UNASSIGNED (2 MONTHS EXP)						\$2,398,290
COMMITTED (COMP ABS)						<u>\$2,679,493</u>
TOTAL FUND BALANCE REQUIRED						<u>\$5,077,783</u>

**CITY OF MUSKEGO
DEBT SERVICE FUND SUMMARY
2014 ADOPTED BUDGET**

October 22, 2013

		FUND ACTIVITY				
FUND NUMBER	FUND DESCRIPTION	1/1/2014 BEGINNING BALANCE	REVENUES	PRINCIPAL & INTEREST PAYMENTS	OTHER SOURCES/ (USES)	12/31/2014 ENDING BALANCE
301	GENERAL DEBT	\$ 2,353,656	\$ 2,141,845	\$ 2,864,379	\$ 810,344	\$ 2,441,466
303	CDA LEASE REVENUE	\$ 438,875	\$ 700	\$ 169,175	\$ 169,175	\$ 439,575
	Total:	\$ 2,792,531	\$ 2,142,545	\$ 3,033,554	\$ 979,519	\$ 2,881,041

**CITY OF MUSKEGO
DEBT SERVICE FUND
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
301.07.00.00.4531	INTEREST ON INVESTMENTS	\$3,121	\$2,300	\$2,300	\$2,800	\$2,500
301.07.85.00.4001	GENERAL PROPERTY TAXES	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345	\$2,139,345
301.07.85.00.4140	BABS REIMBURSEMENT	\$38,159	\$37,345	\$37,345	\$35,741	\$0
301.20.85.00.8001	USE OF FUND BALANCE	\$0	(\$140,044)	(\$140,044)	\$0	(\$87,810)
301.20.85.00.8215	TRF FROM CONSERV FUND	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
301.20.85.00.8216	TRF FROM STORM WTR FUND	\$100,000	\$75,361	\$75,361	\$75,361	\$0
301.20.85.00.8228	TRF FROM TIF #8	\$98,126	\$87,000	\$87,000	\$83,132	\$82,500
301.20.85.00.8230	TRF FROM TID #10	\$662,704	\$455,513	\$455,513	\$455,513	\$677,844
301.07.85.00.7001	PRINCIPAL	\$1,534,300	\$1,684,416	\$1,684,416	\$1,684,160	\$1,883,415
301.07.85.00.7002	INTEREST	<u>\$1,075,359</u>	<u>\$1,022,404</u>	<u>\$1,022,404</u>	<u>\$1,022,404</u>	<u>\$980,964</u>
GENERAL DEBT Total		<u>\$531,797</u>	<u>\$0</u>	<u>\$0</u>	<u>\$135,328</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$2,218,328</u>	<u>\$2,218,328</u>	<u>\$2,218,328</u>	<u>\$2,353,656</u>	<u>\$2,353,656</u>
303.07.00.00.4531	INTEREST ON INVESTMENTS	\$700	\$700	\$700	\$680	\$700
303.20.85.00.8001	USE OF FUND BALANCE	\$0	(\$700)	(\$700)	\$0	(\$700)
303.20.85.00.8265	TRF FROM CDA FUND #265	\$161,725	\$177,980	\$177,980	\$177,980	\$169,175
303.07.85.00.7001	PRINCIPAL - CDA	\$100,000	\$120,000	\$120,000	\$120,000	\$145,000
303.07.85.00.7002	INTEREST - CDA	<u>\$61,725</u>	<u>\$57,980</u>	<u>\$57,980</u>	<u>\$57,980</u>	<u>\$24,175</u>
CDA LEASE DEBT Total		<u>\$700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$680</u>	<u>\$0</u>
	FUND BALANCE:	<u>\$438,195</u>	<u>\$438,195</u>	<u>\$438,195</u>	<u>\$438,875</u>	<u>\$438,875</u>
		<u>\$2,656,523</u>	<u>\$2,656,523</u>	<u>\$2,656,523</u>	<u>\$2,792,531</u>	<u>\$2,792,531</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS SUMMARY
2014 ADOPTED BUDGET**

October 22, 2013

FUND NUMBER	FUND DESCRIPTION	PAGE #	FUND ACTIVITY				12/31/2014 ENDING BALANCE
			1/1/2014 BEGINNING BALANCE	REVENUES	EXPENSES	OTHER SOURCES/ (USES)	
202	PARK DEDICATION FUND	20	\$ 587,063	\$ 196,613	\$ 1,379,360	\$ 645,690	\$ 50,006
203	PARK IMPROVEMENT FUND	21	\$ 45,307	\$ 40,040	\$ -	\$ -	\$ 85,347
205	REFUSE & RECYCLING	22	\$ 688,672	\$ 1,086,650	\$ 1,128,135	\$ -	\$ 647,187
206	REVOLVING LOAN	23	\$ 283,221	\$ 5,750	\$ 8,000	\$ -	\$ 280,971
207	EPI STANDING COMMITTEE	24	\$ 51,818	\$ 10,000	\$ 6,500	\$ -	\$ 55,318
209	CABLE TV	25	\$ 98,414	\$ -	\$ 36,218	\$ -	\$ 62,196
210	LANDFILL	26	\$ 3,115,120	\$ 949,990	\$ 95,500	\$ (1,909,273)	\$ 2,060,337
213	FUTURE PARKLAND STANDING COMMITTEE	27	\$ 21,113	\$ 28	\$ -	\$ -	\$ 21,141
214	WELL TESTING RESERVE	28	\$ 505,436	\$ 33,650	\$ -	\$ -	\$ 539,086
215	LAND & OPEN SPACE CONSERVATION	29	\$ 113,549	\$ 128,460	\$ 210,985	\$ -	\$ 31,024
216	STORM WATER	30	\$ 414,709	\$ 200	\$ 334,866	\$ -	\$ 80,043
220	RESIDUAL TIF/CAPITAL IMPROVEMENT	31	\$ 311,628	\$ 25,300	\$ 25,000	\$ -	\$ 311,928
228	TID #8 - FREEDOM SQUARE	32	\$ -	\$ 85,000	\$ 2,500	\$ (82,500)	\$ -
229	TID #9 - CDA	32	\$ 274,842	\$ 223,000	\$ 5,000	\$ (169,175)	\$ 323,667
230	TID #10 - MOORLAND GATEWAY	32	\$ 153,934	\$ 915,000	\$ 5,000	\$ (677,844)	\$ 386,090
263	RECREATION TICKET SALES	33	\$ 6,281	\$ 19,000	\$ 18,500	\$ -	\$ 6,781
265	COMMUNITY DEVELOPMENT AUTHORITY	34	\$ 190,625	\$ 350	\$ 8,500	\$ -	\$ 182,475
270	COMPENSATED ABSENCES FUND	35	\$ 581,535	\$ 4,000	\$ 107,650	\$ -	\$ 477,885
		Total:	\$ 7,443,268	\$ 3,723,031	\$ 3,371,714	\$ (2,193,102)	\$ 5,601,482

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PARK DEDICATION:</u>						
202.08.94.74.4531	INTEREST ON INVESTMENTS	\$312	\$300	\$300	\$300	\$300
202.08.94.74.4537	PARKS DEPT-WATER BUGS PYMT	\$7,114	\$7,078	\$7,078	\$7,078	\$7,078
202.08.94.74.4538	PARK ARTHUR BB FIELD SPONSOR	\$31,250	\$145,000	\$145,000	\$197,000	\$0
202.08.94.74.4351	BOAT LAUNCH DURHAM	\$2,633	\$3,000	\$3,000	\$3,000	\$3,000
202.08.94.74.4536	PEPSI PAYMENT	\$0	\$0	\$0	\$0	\$0
202.08.94.74.4355	BOAT LAUNCH BOXHORN	\$2,935	\$3,300	\$3,300	\$3,300	\$3,300
202.08.94.74.4350	BOAT LAUNCH LAKE DENOON	\$3,807	\$3,700	\$3,700	\$3,700	\$3,700
202.08.94.74.4352	BOAT LAUNCH LITTLE MUSKEGO L	\$368	\$400	\$400	\$400	\$400
202.08.94.74.4140	DNR GRANTS	\$42,667	\$0	\$0	\$57,299	\$32,000
202.08.94.74.4427	PARK-SUBDIVIDER FEES	\$0	\$0	\$0	\$0	\$0
202.08.94.74.4552	DONATIONS	\$0	\$0	\$0	\$0	\$0
202.08.94.74.4560	LANDFILL HOST FEES	\$232,960	\$146,835	\$146,835	\$146,835	\$146,835
202.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$1,652,210	\$1,652,210	\$1,652,210	\$645,690
202.08.94.74.6530	PARKS - PARK ARTHUR	\$177,962	\$1,061,000	\$1,061,000	\$1,098,000	\$714,000
202.08.94.74.6531	PARKS - PARK ARTHUR BB FIELD	\$32,659	\$145,000	\$145,000	\$65,000	\$0
202.08.94.74.6534	PARKS - OFF ROAD TRAILS	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6535	PARKS - MILL VALLEY SOFTBALL	\$0	\$55,000	\$55,000	\$55,000	\$29,500
202.08.94.74.6538	PARKS - TOWN HALL	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6539	PARKS - DURHAM LAUNCH	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6541	PARKS - MOORLAND SKATE BOARD	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6570	PARKS - HORN PARK	\$6,027	\$0	\$0	\$0	\$34,200
202.08.94.74.6571	PARKS - DENOON PARK	\$56	\$0	\$0	\$0	\$140,000
202.08.94.74.6572	PARKS - BLUHM PARK	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6573	PARKS - OFF ROAD TRAILS	\$949	\$292,500	\$292,500	\$292,500	\$308,000
202.08.94.74.6575	PARKS - KURTH PARK	\$0	\$13,700	\$13,700	\$13,700	\$0
202.08.94.74.6576	PARKS - VETERANS MEMORIAL	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6577	PARKS - JENSEN PARK	\$0	\$10,000	\$10,000	\$0	\$0
202.08.94.74.6578	PARKS - MANCHESTER	\$0	\$0	\$0	\$0	\$0
202.08.94.74.6579	PARKS - IDLE ISLE	\$12,693	\$112,050	\$112,050	\$70,350	\$73,700
202.08.94.74.6581	PARKS - LIONS	\$0	\$10,000	\$10,000	\$10,000	\$0
202.08.94.74.6582	PARKS - SCHMIDT	\$0	\$10,000	\$10,000	\$10,000	\$0
202.08.94.74.6584	PARKS - OTHER EXPENSES	\$2,695	\$14,160	\$14,160	\$14,160	\$79,960
202.08.94.74.6585	PARKS - BOXHORN	\$74	\$50,000	\$50,000	\$50,000	\$0
202.08.94.74.6586	PARKS - MOORLAND	\$0	\$25,000	\$25,000	\$20,000	\$0
REVENUES Total		\$324,045	\$1,961,823	\$1,961,823	\$2,071,122	\$842,303
EXPENDITURES Total		\$233,115	\$1,798,410	\$1,798,410	\$1,698,710	\$1,379,360
PARK DEDICATION Total		\$90,930	\$163,413	\$163,413	\$372,412	(\$537,057)
FUND BALANCE:		<u>\$214,651</u>	<u>\$378,064</u>	<u>\$378,064</u>	<u>\$587,063</u>	<u>\$50,006</u>

Note: \$37,000 is reserved for future launch related maintenance.

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>PARK IMPROVEMENT:</u>						
203.08.94.74.4427	PARK - SUBDIVIDER FEES	\$7,524	\$2,000	\$2,000	\$7,524	\$40,000
203.08.94.74.4531	INTEREST ON INVESTMENTS	\$54	\$40	\$40	\$50	\$40
203.08.94.74.6501	PARKS - PROJECTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	REVENUES Total	<u>\$7,578</u>	<u>\$2,040</u>	<u>\$2,040</u>	<u>\$7,574</u>	<u>\$40,040</u>
	EXPENDITURES Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	PARK IMPROVEMENT Total	<u>\$7,578</u>	<u>\$2,040</u>	<u>\$2,040</u>	<u>\$7,574</u>	<u>\$40,040</u>
	FUND BALANCE:	<u>\$37,733</u>	<u>\$39,773</u>	<u>\$39,773</u>	<u>\$45,307</u>	<u>\$85,347</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>REFUSE & RECYCLING:</u>						
205.03.00.00.4137	RECYCLING GRANT FUNDS	\$73,126	\$70,000	\$70,000	\$73,223	\$73,000
205.03.00.00.4339	RECYCLING-CURBSIDE USER CHARGE	\$332,870	\$332,000	\$332,000	\$333,000	\$333,000
205.03.00.00.4531	INTEREST INCOME	\$693	\$500	\$500	\$500	\$450
205.03.00.00.4552	WASTE MANAGEMENT FEES	\$25,066	\$20,000	\$20,000	\$20,000	\$20,000
205.03.00.00.4810	RECYCLING PENALTY	\$2,228	\$2,000	\$2,000	\$2,200	\$2,200
205.03.00.00.5101	SALARIES & WAGES	\$90,069	\$82,449	\$82,449	\$82,449	\$89,395
205.03.00.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$252	\$252	\$0	\$252
205.03.00.00.5150	AUTO ALLOWANCE	\$0	\$100	\$100	\$100	\$100
205.03.00.00.5201	FICA	\$6,723	\$6,307	\$6,307	\$6,307	\$6,839
205.03.00.00.5202	PENSION	\$4,713	\$5,403	\$5,403	\$5,403	\$5,945
205.03.00.00.5203	HEALTH INSURANCE	\$16,550	\$21,395	\$21,395	\$19,500	\$25,354
205.03.00.00.5204	LIFE INSURANCE	\$330	\$309	\$309	\$309	\$381
205.03.00.00.5205	FSA FEE EXPENSE	\$4	\$7	\$7	\$7	\$7
205.03.00.00.5229	HEALTH INS. ALLOWANCE	\$873	\$240	\$240	\$800	\$850
205.03.00.00.5702	RECYCLING - SUPPLIES	\$687	\$800	\$800	\$800	\$800
205.03.00.00.5704	OTHER SUPPLIES/EXP - RECYCLING	\$0	\$100	\$100	\$0	\$0
205.03.00.00.5820	RECYCLING - OUTSIDE SERVICES	\$271,151	\$275,000	\$275,000	\$278,000	\$279,000
205.03.00.00.6001	NOTICES AND PUBLICATIONS	\$0	\$0	\$0	\$0	\$0
205.03.00.00.6056	OTHER EXPENSE	\$19,573	\$63,750	\$63,750	\$63,750	\$63,750
205.03.00.00.6057	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
205.03.00.00.6501	RECYCLING EQUIP	\$0	\$0	\$0	\$0	\$0
205.03.30.00.4339	REFUSE - CURBSIDE USER CHRG	\$646,904	\$646,000	\$646,000	\$647,000	\$648,000
205.03.30.00.4810	REFUSE PENALTY	\$10,249	\$8,000	\$8,000	\$10,000	\$10,000
205.03.30.00.5101	SALARIES AND WAGES	\$20,196	\$11,879	\$11,879	\$21,776	\$22,003
205.03.30.00.5102	SALARIES & WAGES - OVERTIME	\$0	\$250	\$250	\$0	\$252
205.03.30.00.5201	FICA	\$1,534	\$946	\$946	\$1,665	\$1,683
205.03.30.00.5202	PENSION	\$1,198	\$807	\$807	\$1,382	\$1,463
205.03.30.00.5203	HEALTH INSURANCE	\$3,332	\$3,908	\$3,908	\$3,908	\$4,500
205.03.30.00.5204	LIFE INSURANCE	\$67	\$59	\$59	\$67	\$70
205.03.30.00.5205	FSA FEE	\$11	\$7	\$7	\$11	\$12
205.03.30.00.5229	HEALTH INS. ALLOWANCE	\$480	\$240	\$240	\$480	\$480
205.03.30.00.5704	OTHER SUPPLIES & EXPENSES	\$4,514	\$5,500	\$5,500	\$4,600	\$5,000
205.03.30.00.5820	CONTRACTED SERVICES	\$612,792	\$610,000	\$610,000	\$600,000	\$610,000
205.03.30.00.6057	ADMINISTRATIVE CHARGES	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
REVENUES Total		<u>\$1,091,135</u>	<u>\$1,078,500</u>	<u>\$1,078,500</u>	<u>\$1,085,923</u>	<u>\$1,086,650</u>
EXPENDITURES Total		<u>\$1,064,797</u>	<u>\$1,099,707</u>	<u>\$1,099,707</u>	<u>\$1,101,314</u>	<u>\$1,128,135</u>
REFUSE & RECYCLING Total		<u>\$26,339</u>	<u>(\$21,207)</u>	<u>(\$21,207)</u>	<u>(\$15,391)</u>	<u>(\$41,485)</u>
FUND BALANCE:		<u>\$704,063</u>	<u>\$682,855</u>	<u>\$682,855</u>	<u>\$688,672</u>	<u>\$647,186</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>REVOLVING LOAN:</u>						
206.06.00.00.4530	INTEREST ON NOTES	\$5,848	\$5,501	\$5,501	\$6,300	\$5,000
206.06.00.00.4531	INTEREST ON INVESTMENTS	\$816	\$750	\$750	\$800	\$750
206.06.00.00.4536	WDF - OTHER INCOME	\$0	\$0	\$0	\$0	\$0
206.06.00.00.5805	ATTORNEY	\$0	\$1,000	\$1,000	\$1,500	\$1,000
206.06.00.00.6057	ADMINISTRATIVE CHARGES	<u>\$5,571</u>	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$6,500</u>	<u>\$7,000</u>
REVENUES Total		<u>\$6,664</u>	<u>\$6,251</u>	<u>\$6,251</u>	<u>\$7,100</u>	<u>\$5,750</u>
EXPENDITURES Total		<u>\$5,571</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>
REVOLVING LOAN Total		<u>\$1,093</u>	<u>(\$1,749)</u>	<u>(\$1,749)</u>	<u>(\$900)</u>	<u>(\$2,250)</u>
FUND BALANCE:		<u>\$284,121</u>	<u>\$282,372</u>	<u>\$282,372</u>	<u>\$283,221</u>	<u>\$280,971</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>EPI STANDING COMMITTEE:</u>						
207.01.00.00.4560	LANDFILL HOST FEES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
207.01.00.00.6055	LANDFILL NEGOTIATING COMM.	\$4,062	\$8,000	\$8,000	\$4,500	\$5,000
207.01.00.00.6057	ADMINISTRATIVE CHARGES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
207.01.00.00.6058	LANDFILL FUND EXPENSE	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>
REVENUES Total		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
EXPENDITURES Total		<u>\$5,562</u>	<u>\$11,500</u>	<u>\$11,500</u>	<u>\$6,000</u>	<u>\$6,500</u>
EPI STANDING COMMITTEE Total		<u>\$4,438</u>	<u>(\$1,500)</u>	<u>(\$1,500)</u>	<u>\$4,000</u>	<u>\$3,500</u>
FUND BALANCE:		<u>\$47,818</u>	<u>\$46,318</u>	<u>\$46,318</u>	<u>\$51,818</u>	<u>\$55,318</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>CABLE:</u>						
209.01.00.00.4536	CABLE TV MISC INCOME	\$0	\$20	\$20	\$0	\$0
209.01.00.00.5101	SALARIES AND WAGES	\$16,905	\$16,793	\$16,793	\$16,793	\$17,165
209.01.00.00.5201	FICA	\$1,225	\$1,285	\$1,285	\$1,285	\$1,313
209.01.00.00.5202	PENSION	\$1,003	\$1,117	\$1,117	\$1,117	\$1,202
209.01.00.00.5203	HEALTH INSURANCE	\$4,382	\$5,437	\$5,437	\$4,800	\$5,944
209.01.00.00.5204	LIFE INSURANCE	\$77	\$80	\$80	\$80	\$77
209.01.00.00.5205	FLEX SPENDING FEE	\$17	\$18	\$18	\$18	\$18
209.01.00.00.6050	CABLE EXPENSES	\$7,317	\$7,500	\$7,500	\$7,500	\$7,500
209.01.00.00.6059	CABLE CAPITAL EXP	\$0	\$40,000	\$40,000	\$40,000	\$0
209.01.00.00.6057	ADMINISTRATIVE CHARGES	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>
REVENUES Total		<u>\$0</u>	<u>\$20</u>	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES Total		<u>\$33,927</u>	<u>\$75,230</u>	<u>\$75,230</u>	<u>\$74,593</u>	<u>\$36,218</u>
CABLE Total		<u>(\$33,927)</u>	<u>(\$75,210)</u>	<u>(\$75,210)</u>	<u>(\$74,593)</u>	<u>(\$36,218)</u>
FUND BALANCE:		<u>\$173,007</u>	<u>\$97,797</u>	<u>\$97,797</u>	<u>\$98,414</u>	<u>\$62,196</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>LANDFILL:</u>						
210.03.00.00.4531	INTEREST ON INVESTMENTS	\$6,588	\$3,000	\$3,000	\$3,500	\$3,000
210.03.00.00.4542	MISCELLANEOUS REIMBURSEMENT	\$43,292	\$45,024	\$45,024	\$45,024	\$46,825
210.03.00.00.4560	LANDFILL HOST FEES	\$1,089,162	\$900,165	\$900,165	\$900,165	\$900,165
210.03.00.00.5805	ATTORNEY	\$0	\$5,000	\$5,000	\$0	\$5,000
210.03.00.00.5815	ENGINEERING FEES	\$0	\$3,000	\$3,000	\$0	\$3,000
210.03.00.00.5816	LANDFILL OVERSITE AUDIT	\$76,296	\$84,000	\$84,000	\$72,000	\$80,000
210.03.00.00.6055	LANDFILL NEGOTIATING COMM.	\$0	\$2,500	\$2,500	\$0	\$2,500
210.03.00.00.6057	ADMINISTRATIVE CHARGES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
210.30.00.00.9202	TRANSFER TO PARK DEDICATION	\$0	\$1,652,210	\$1,652,210	\$1,652,210	\$645,690
210.30.00.00.9214	WELL TESTING-TRF TO LANDFILL	\$0	\$0	\$0	\$0	\$0
210.30.00.00.9215	LAND CONSERV-TRF TO LANDFILL	\$0	\$0	\$0	\$0	\$0
210.30.00.00.9216	TRANSFER TO STORMWATER FUND	\$0	\$0	\$0	\$0	\$0
210.30.00.00.9410	TRF TO CAPITAL EQUIP FUND	\$0	<u>\$1,075,000</u>	<u>\$1,075,000</u>	<u>\$1,075,000</u>	<u>\$1,263,583</u>
REVENUES Total		<u>\$1,139,042</u>	<u>\$948,189</u>	<u>\$948,189</u>	<u>\$948,689</u>	<u>\$949,990</u>
EXPENDITURES Total		<u>\$81,296</u>	<u>\$2,826,710</u>	<u>\$2,826,710</u>	<u>\$2,804,210</u>	<u>\$2,004,773</u>
LANDFILL Total		<u>\$1,057,746</u>	<u>(\$1,878,521)</u>	<u>(\$1,878,521)</u>	<u>(\$1,855,521)</u>	<u>(\$1,054,783)</u>
FUND BALANCE:		<u>\$4,970,641</u>	<u>\$3,092,120</u>	<u>\$3,092,120</u>	<u>\$3,115,120</u>	<u>\$2,060,337</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>FUTURE PARKLAND STANDING COMMITTEE:</u>						
213.01.00.00.4531	INTEREST ON INVESTMENTS	\$33	\$30	\$30	\$30	\$28
213.03.00.00.5815	ENGINEERING FEES	\$0	\$200	\$200	\$0	\$0
213.03.00.00.5816	LANDFILL OVERSITE AUDIT	\$0	\$500	\$500	\$0	\$0
213.03.00.00.6055	LANDFILL STANDING COMM.	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>
REVENUES Total		<u>\$33</u>	<u>\$30</u>	<u>\$30</u>	<u>\$30</u>	<u>\$28</u>
EXPENDITURES Total		<u>\$0</u>	<u>\$800</u>	<u>\$800</u>	<u>\$0</u>	<u>\$0</u>
FUTURE PARKLAND STANDING COMMITTEE Total		<u>\$33</u>	<u>(\$770)</u>	<u>(\$770)</u>	<u>\$30</u>	<u>\$28</u>
FUND BALANCE:		<u>\$21,083</u>	<u>\$20,313</u>	<u>\$20,313</u>	<u>\$21,113</u>	<u>\$21,141</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>WELL TESTING RESERVE:</u>						
214.01.00.00.4531	INTEREST ON INVESTMENTS	\$727	\$600	\$600	\$700	\$650
214.01.00.00.4560	LANDFILL HOST FEES	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
214.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$0	\$0	\$0	\$0
REVENUES Total		<u>\$33,727</u>	<u>\$33,600</u>	<u>\$33,600</u>	<u>\$33,700</u>	<u>\$33,650</u>
EXPENDITURES Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
WELL TESTING RESERVE Total		<u>\$33,727</u>	<u>\$33,600</u>	<u>\$33,600</u>	<u>\$33,700</u>	<u>\$33,650</u>
FUND BALANCE:		<u>\$471,736</u>	<u>\$505,336</u>	<u>\$505,336</u>	<u>\$505,436</u>	<u>\$539,086</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
CONSERVATION:						
215.06.00.00.4138	STEWARDSHIP GRANT	\$389,437	\$0	\$0	\$0	\$0
215.06.00.00.4140	CONSERVATION GRANTS	\$15,200	\$0	\$0	\$275	\$2,000
215.06.00.00.4430	CONSERVATION FEE	\$27,446	\$5,000	\$5,000	\$1,000	\$500
215.06.00.00.4431	TRAIL FEE	\$240	\$0	\$0	\$240	\$240
215.06.00.00.4531	INTEREST ON INVESTMENTS	\$259	\$200	\$200	\$225	\$220
215.06.00.00.4542	MISC REIMBURSEMENT/DONATIONS	\$8,140	\$5,500	\$5,500	\$10,193	\$5,500
215.06.00.00.4560	LANDFILL HOST FEES	\$206,125	\$120,000	\$120,000	\$120,000	\$120,000
215.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$0	\$0	\$0	\$0
215.20.00.00.8401	TRANSFER FROM CAPITAL BRWG	\$822,180	\$0	\$0	\$0	\$0
215.06.00.00.5101	SALARIES AND WAGES	\$76,187	\$78,298	\$78,298	\$80,298	\$80,271
215.06.00.00.5201	FICA TAX	\$5,751	\$5,990	\$5,990	\$6,143	\$6,141
215.06.00.00.5202	PENSION FUND	\$4,256	\$5,207	\$5,207	\$5,207	\$5,619
215.06.00.00.5203	HEALTH INSURANCE	\$7,282	\$9,257	\$9,257	\$7,686	\$10,081
215.06.00.00.5204	LIFE INSURANCE	\$123	\$123	\$123	\$123	\$203
215.06.00.00.5301	TRAINING	\$240	\$300	\$300	\$300	\$300
215.06.00.00.5302	GASOLINE/OIL/MILEAGE	\$2,100	\$1,200	\$1,200	\$1,200	\$1,200
215.06.00.00.5303	CONFERENCES & SPECIAL EVENTS	\$159	\$500	\$500	\$500	\$500
215.06.00.00.5305	DUES & MEMBERSHIPS	\$220	\$400	\$400	\$400	\$400
215.06.00.00.5601	TELEPHONE REIMB	\$120	\$120	\$120	\$120	\$120
215.06.00.00.5704	OTHER SUPPLIES & EXPENSES	\$10,601	\$3,500	\$3,500	\$3,587	\$3,500
215.06.00.00.5735	GASOLINE & OIL	\$0	\$0	\$0	\$0	\$0
215.06.00.00.5801	PROFESSIONAL SERVICES	\$852	\$850	\$850	\$850	\$850
215.06.00.00.5805	ATTORNEY	\$12,446	\$1,000	\$1,000	\$1,000	\$1,000
215.06.00.00.6008	CONSERVANCY MANAGEMENT	\$25,214	\$20,000	\$20,000	\$20,000	\$20,000
215.06.00.00.6009	URBAN FORESTRY MGMT	\$1,040	\$2,800	\$2,800	\$2,800	\$2,800
215.06.00.00.6010	LAND PURCHASES	\$1,211,618	\$0	\$0	\$0	\$25,000
215.06.00.00.6057	ADMINISTRATIVE CHARGES	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
215.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	<u>\$100,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
REVENUES Total		<u>\$1,469,027</u>	<u>\$130,700</u>	<u>\$130,700</u>	<u>\$131,933</u>	<u>\$128,460</u>
EXPENDITURES Total		<u>\$1,461,209</u>	<u>\$182,544</u>	<u>\$182,544</u>	<u>\$183,214</u>	<u>\$210,985</u>
CONSERVATION Total		<u>\$7,817</u>	<u>(\$51,844)</u>	<u>(\$51,844)</u>	<u>(\$51,281)</u>	<u>(\$82,525)</u>
FUND BALANCE:		<u>\$164,830</u>	<u>\$112,986</u>	<u>\$112,986</u>	<u>\$113,549</u>	<u>\$31,024</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>STORM WATER:</u>						
216.01.00.00.4531	INTEREST ON INVESTMENTS	\$614	\$450	\$450	\$500	\$200
216.01.00.00.4560	LANDFILL HOST FEES	\$500,000	\$0	\$0	\$0	\$0
216.08.00.00.4910	LAKEWOOD MEADOWS S/A - INT	\$0	\$0	\$0	\$0	\$0
216.08.00.00.4960	LAKEWOOD MEADOWS S/A PRIN	\$0	\$0	\$0	\$0	\$0
216.20.00.00.8210	TRANSFER FROM LANDFILL FUND	\$0	\$0	\$0	\$0	\$0
216.01.00.00.5704	OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0
216.01.00.00.5805	ATTORNEY	\$0	\$0	\$0	\$0	\$0
216.01.00.00.5815	ENGINEERING FEES	\$0	\$0	\$0	\$0	\$0
216.08.00.00.5101	SALARIES AND WAGES	\$12,587	\$12,852	\$12,852	\$12,852	\$13,975
216.08.00.00.5201	FICA	\$946	\$983	\$983	\$983	\$1,091
216.08.00.00.5202	PENSION	\$747	\$855	\$855	\$855	\$978
216.08.00.00.5203	HEALTH INSURANCE	\$1,094	\$1,389	\$1,389	\$1,389	\$1,512
216.08.00.00.5204	LIFE INSURANCE	\$10	\$10	\$10	\$10	\$11
216.08.00.00.5205	FSA FEE EXPENSE	\$0	\$0	\$0	\$0	\$11
216.08.00.00.5229	HEALTH INS ALLOWANCE	\$0	\$0	\$0	\$0	\$288
216.08.00.00.6503	URBAN RURAL DRAINAGE	\$37,118	\$300,000	\$300,000	\$7,500	\$305,000
216.08.00.00.6544	TESS CRNRS/S OF WOODS	\$0	\$0	\$0	\$0	\$0
216.08.00.00.6557	NR 216 COMPLIANCE MS4	\$10,782	\$12,000	\$12,000	\$12,000	\$12,000
216.30.00.00.9301	TRANSFER TO DEBT SERVICE FUND	<u>\$100,000</u>	<u>\$75,361</u>	<u>\$75,361</u>	<u>\$75,361</u>	<u>\$0</u>
REVENUES Total		<u>\$500,614</u>	<u>\$450</u>	<u>\$450</u>	<u>\$500</u>	<u>\$200</u>
EXPENDITURES Total		<u>\$163,283</u>	<u>\$403,450</u>	<u>\$403,450</u>	<u>\$110,950</u>	<u>\$334,866</u>
STORM WATER Total		<u>\$337,330</u>	<u>(\$403,000)</u>	<u>(\$403,000)</u>	<u>(\$110,450)</u>	<u>(\$334,666)</u>
FUND BALANCE:		<u>\$525,159</u>	<u>\$122,159</u>	<u>\$122,159</u>	<u>\$414,709</u>	<u>\$80,043</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>RESIDUAL TIF:</u>						
220.01.00.00.4531	INTEREST ON INVESTMENTS	\$1,360	\$1,000	\$1,000	\$450	\$300
220.01.00.00.4922	GRANT FUNDING/REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$25,000
220.20.00.00.8101	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0
220.01.00.00.5704	MISC EXPENSES/BUSINESS LOANS	\$44,319	\$19,000	\$19,000	\$519,000	\$25,000
220.01.00.00.6505	COMPUTER EQUIPMENT	\$0	\$0	\$0	\$0	\$0
REVENUES Total		<u>\$1,360</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$450</u>	<u>\$25,300</u>
EXPENDITURES Total		<u>\$44,319</u>	<u>\$19,000</u>	<u>\$19,000</u>	<u>\$519,000</u>	<u>\$25,000</u>
RESIDUAL TIF Total		<u>(\$42,959)</u>	<u>(\$18,000)</u>	<u>(\$18,000)</u>	<u>(\$518,550)</u>	<u>\$300</u>
FUND BALANCE:		<u>\$830,178</u>	<u>\$812,178</u>	<u>\$812,178</u>	<u>\$311,628</u>	<u>\$311,928</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>TID #8:</u>						
228.01.00.00.4001	TIF #8 GENERAL PROPERTY TAX	\$97,318	\$90,000	\$90,000	\$82,082	\$82,000
228.01.00.00.4122	ST AID EXMPT COMPUTER REPLACMT	\$2,958	\$2,000	\$2,000	\$3,550	\$3,000
228.01.00.00.4531	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$0
228.01.00.00.5810	AUDIT & SPECIAL A/C SERV	\$2,150	\$5,000	\$5,000	\$2,500	\$2,500
228.30.00.00.9301	TRF TO DEBT SERVICE	<u>\$98,126</u>	<u>\$87,000</u>	<u>\$87,000</u>	<u>\$83,132</u>	<u>\$82,500</u>
REVENUES Total		<u>\$100,276</u>	<u>\$92,000</u>	<u>\$92,000</u>	<u>\$85,632</u>	<u>\$85,000</u>
EXPENDITURES Total		<u>\$100,276</u>	<u>\$92,000</u>	<u>\$92,000</u>	<u>\$85,632</u>	<u>\$85,000</u>
TID #8 Total		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FUND BALANCE:		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>TID #9:</u>						
229.01.00.00.4001	TIF #9 GENERAL PROPERTY TAX	\$235,936	\$225,000	\$225,000	\$219,699	\$220,000
229.01.00.00.4122	ST AID EXEMPT COMPUTER REPLACE	\$3,072	\$2,500	\$2,500	\$3,318	\$3,000
229.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$4,150	\$5,000	\$5,000	\$5,000	\$5,000
229.30.00.00.9265	TRF TO CDA FUND	<u>\$161,725</u>	<u>\$177,980</u>	<u>\$177,980</u>	<u>\$177,980</u>	<u>\$169,175</u>
REVENUES Total		<u>\$239,008</u>	<u>\$227,500</u>	<u>\$227,500</u>	<u>\$223,017</u>	<u>\$223,000</u>
EXPENDITURES Total		<u>\$165,875</u>	<u>\$182,980</u>	<u>\$182,980</u>	<u>\$182,980</u>	<u>\$174,175</u>
TID #9 Total		<u>\$73,133</u>	<u>\$44,520</u>	<u>\$44,520</u>	<u>\$40,037</u>	<u>\$48,825</u>
FUND BALANCE:		<u>\$234,805</u>	<u>\$279,325</u>	<u>\$279,325</u>	<u>\$274,842</u>	<u>\$323,667</u>
<u>TID #10:</u>						
230.01.00.00.4001	TIF #10 GENERAL PROPERTY TAX	\$756,480	\$760,000	\$760,000	\$906,293	\$910,000
230.01.00.00.4122	COMPUTER STATE AID	\$8,050	\$8,000	\$8,000	\$5,963	\$5,000
230.01.00.00.5810	AUDIT & SPECIAL A/C SERVICES	\$4,150	\$10,000	\$10,000	\$5,000	\$5,000
230.08.91.19.6520	DEVELOPER INCENTIVES	\$0	\$0	\$0	\$395,485	\$0
230.30.00.00.9301	TRF TO DEBT SERVICE	<u>\$662,704</u>	<u>\$455,513</u>	<u>\$455,513</u>	<u>\$455,513</u>	<u>\$677,844</u>
REVENUES Total		<u>\$764,530</u>	<u>\$768,000</u>	<u>\$768,000</u>	<u>\$912,256</u>	<u>\$915,000</u>
EXPENDITURES Total		<u>\$666,854</u>	<u>\$465,513</u>	<u>\$465,513</u>	<u>\$855,998</u>	<u>\$682,844</u>
TID #9 Total		<u>\$97,676</u>	<u>\$302,487</u>	<u>\$302,487</u>	<u>\$56,258</u>	<u>\$232,156</u>
FUND BALANCE:		<u>\$97,676</u>	<u>\$400,163</u>	<u>\$400,163</u>	<u>\$153,935</u>	<u>\$386,090</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>RECREATION TICKETS:</u>						
263.05.00.00.4325	RECREATIONAL TICKET SALES	\$24,874	\$19,000	\$19,000	\$19,000	\$19,000
263.05.00.00.4531	INTEREST ON INVESTMENTS	\$9	\$11	\$11	\$0	\$0
263.05.00.00.6035	RECREATION TICKET SALES	<u>\$24,412</u>	<u>\$18,500</u>	<u>\$18,500</u>	<u>\$18,500</u>	<u>\$18,500</u>
	REVENUES Total	<u>\$24,883</u>	<u>\$19,011</u>	<u>\$19,011</u>	<u>\$19,000</u>	<u>\$19,000</u>
	EXPENDITURES Total	<u>\$24,412</u>	<u>\$18,500</u>	<u>\$18,500</u>	<u>\$18,500</u>	<u>\$18,500</u>
	RECREATION TICKET SALES Total	<u>\$471</u>	<u>\$511</u>	<u>\$511</u>	<u>\$500</u>	<u>\$500</u>
	FUND BALANCE:	<u>\$5,781</u>	<u>\$6,292</u>	<u>\$6,292</u>	<u>\$6,281</u>	<u>\$6,781</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
COMMUNITY DEVELOPMENT AUTHORITY:						
265.06.00.00.4531	INTEREST ON INVESTMENTS	\$436	\$400	\$400	\$400	\$350
265.06.00.00.4535	SALE OF LAND-OTHER	\$0	\$0	\$0	\$0	\$0
265.20.00.00.8229	TRF FROM TIF 229	\$161,725	\$177,980	\$177,980	\$177,980	\$169,175
265.06.00.00.5704	OTHER SUPPLIES & EXPENSES	\$0	\$500	\$500	\$250	\$500
265.06.00.00.5801	PROFESSIONAL SERVICES	\$0	\$3,000	\$3,000	\$6,000	\$3,000
265.06.00.00.5805	ATTORNEY	\$0	\$5,000	\$5,000	\$0	\$5,000
265.30.00.00.9303	TRF TO CDA DEBT SERV	<u>\$161,725</u>	<u>\$177,980</u>	<u>\$177,980</u>	<u>\$177,980</u>	<u>\$169,175</u>
REVENUES Total		<u>\$162,161</u>	<u>\$178,380</u>	<u>\$178,380</u>	<u>\$178,380</u>	<u>\$169,525</u>
EXPENDITURES Total		<u>\$161,725</u>	<u>\$186,480</u>	<u>\$186,480</u>	<u>\$184,230</u>	<u>\$177,675</u>
COMMUNITY DEVELOPMENT AUTHORITY Total		<u>\$436</u>	<u>(\$8,100)</u>	<u>(\$8,100)</u>	<u>(\$5,850)</u>	<u>(\$8,150)</u>
FUND BALANCE:		<u>\$196,475</u>	<u>\$188,375</u>	<u>\$188,375</u>	<u>\$190,625</u>	<u>\$182,475</u>

**CITY OF MUSKEGO
SPECIAL REVENUE FUNDS
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>COMPENSATED ABSENCES:</u>						
270.01.00.00.4531	INTEREST ON INVESTMENTS	\$5,391	\$3,500	\$3,500	\$4,800	\$4,000
270.01.00.00.5103	EMPLOYEE PAYOUT	\$119,685	\$100,000	\$100,000	\$100,000	\$100,000
270.01.00.00.5201	FICA	\$9,156	\$7,650	\$7,650	\$7,650	\$7,650
270.01.00.00.5203	HEALTH ALLOW - SEVERANCE	<u>\$7,527</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	REVENUES Total	<u>\$5,391</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$4,800</u>	<u>\$4,000</u>
	EXPENDITURES Total	<u>\$136,367</u>	<u>\$107,650</u>	<u>\$107,650</u>	<u>\$107,650</u>	<u>\$107,650</u>
	COMPENSATED ABSENCES Total	<u>(\$130,976)</u>	<u>(\$104,150)</u>	<u>(\$104,150)</u>	<u>(\$102,850)</u>	<u>(\$103,650)</u>
	FUND BALANCE:	<u>\$684,385</u>	<u>\$580,235</u>	<u>\$580,235</u>	<u>\$581,535</u>	<u>\$477,885</u>
	ADD COMMITTED GENERAL FUND BALANCE PER POLICY:					<u>\$2,679,493</u>
	GRAND TOTAL SPECIAL REVENUE FUND BALANCE	<u>\$9,664,143</u>	<u>\$7,646,662</u>	<u>\$7,646,662</u>	<u>\$7,443,268</u>	<u>\$5,601,482</u>

**CITY OF MUSKEGO
CAPITAL PROJECTS SUMMARY
2014 ADOPTED BUDGET**

October 22, 2013

PROJECT	DEPARTMENT	CAPITAL EXPENDITURE	CAPITAL BORROWING
		(Landfill Funding)	
RECODIFICATION	MAYOR	\$10,000	
INSIGHT VOTING MACHINE	FINANCE & ADMINISTRATION	\$7,000	
IAS ASSESSMENT SOFTWARE UPGRADE	ASSESSOR	\$60,700	
SERVER REPLACEMENTS	INFORMATION TECHNOLOGY	\$12,000	
FIREWALL REPLACEMENTS	INFORMATION TECHNOLOGY	\$25,000	
CIVICPLUS WEBSITE	INFORMATION TECHNOLOGY	\$12,392	
VIRTUAL SERVER LICENSING	INFORMATION TECHNOLOGY	\$8,000	
WIRELESS NETWORK EXPANSION	INFORMATION TECHNOLOGY	\$6,000	
REPLACE PORTABLE RADIOS	POLICE/DPW/P&R	\$603,904	
SECURITY AND SURVEILLANCE SYSTEM UPGRADE	POLICE	\$228,820	
RADIO AND TELEPHONE LOGGER UPGRADE	POLICE	\$15,000	
TAHOE	POLICE	\$41,825	
RADIOS/PAGERS/COMPUTERS/PUMBER	TC VOLUNTEER FIRE DEPT	\$859,266	
JANESVILLE ROAD RECONSTRUCTION	DPW-ENGINEERING		\$885,000
WOODS ROAD BRIDGE RECONSTRUCTION	DPW-ENGINEERING	\$75,000	
ROADSIDE LAWN MOWER	DPW	\$10,000	
RIDING LAWN MOWER	DPW/WATER & SEWER UTILITY	\$6,000	
FIRE ALARM PANEL REPLACEMENT	LIBRARY	\$11,000	
COMMERCIAL OUT-FRONT MOWER	PARKS & RECREATION	\$21,600	
TOTAL CAPITAL PROJECTS		\$2,013,507	\$885,000

**CITY OF MUSKEGO
CAPITAL BORROWING FUND
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
REVENUES:						
401.08.00.00.4150	GOVERNMENT GRANTS	0	0	0	0	0
401.08.00.00.4531	INTEREST ON INVESTMENTS	1,899	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>	<u>0</u>
	TOTAL REVENUES:	<u>1,899</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>	<u>0</u>
EXPENDITURES:						
COMMUNITY DEVELOPMENT/DPW-ENGINEERING						
401.08.91.19.6504	PHASE II DURHAM RECONSTRUCTION	316,249	0	0	0	0
401.08.91.19.6507	TESS CORNERS ADDITIONAL EXP	328,811	0	0	5,949	0
401.08.91.19.6518	JANESVILLE ROAD RECONSTRUCTION	876,116	1,718,000	1,718,000	3,206,675	885,000
401.08.91.19.6519	PIONEER DRIVE RECONSTRUCTION	1,793,568	0	0	18,543	0
401.08.91.19.6520	NORTHERN GEAR INCENTIVE	0	0	0	325,000	0
401.08.91.19.6523	WOODS TRAIL	599,530	30,000	30,000	0	0
401.08.91.19.6521	LAKE PROPERTY ACQUISITION	<u>22,348</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL COMMUNITY DEVELOPMENT/DPW-ENGINEERING:	<u>3,936,622</u>	<u>1,748,000</u>	<u>1,748,000</u>	<u>3,556,167</u>	<u>885,000</u>
	TOTAL EXPENDITURES:	<u>3,936,622</u>	<u>1,748,000</u>	<u>1,748,000</u>	<u>3,556,167</u>	<u>885,000</u>
OTHER FINANCING SOURCES/(USES):						
401.20.00.00.8902	PROCEEDS FROM L-T DEBT	0	0	0	-200,000	0
401.30.00.00.9215	TRF TO CONSERVATION FUND	<u>822,180</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL OTHER FINANCING SOURCES/(USES):	<u>-822,180</u>	<u>0</u>	<u>0</u>	<u>-200,000</u>	<u>0</u>
	NET REVENUES OVER/(UNDER)	<u>-4,756,903</u>	<u>-1,743,000</u>	<u>-1,743,000</u>	<u>-3,755,167</u>	<u>-885,000</u>
	FUND BALANCE END OF YEAR 2011:	<u>9,397,124</u>				
	PROJECTED FUND BALANCE END OF YEAR:	<u>4,640,221</u>	5,852	5,852	885,054	54

**CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
REVENUES:						
410.08.00.00.4150	GOVERNMENT GRANTS	0	88,120	88,120	88,120	0
410.08.00.00.4542	OTHER FINANCING SOURCES	0	5,300	5,300	54,265	0
410.08.00.00.4552	SALE OF EQUIPMENT	6,175	0	0	7,000	0
TOTAL REVENUES:		6,175	93,420	93,420	149,385	0
EXPENDITURES:						
<u>MAYOR / FINANCE & ADMINISTRATION</u>						
410.08.90.01.6502	RECODIFICATION	0	0	0	0	10,000
410.08.90.02.6503	SIRE/D.M.S. SOFTWARE	56,233	0	0	5,025	0
410.08.90.02.6506	INSIGHT VOTING MACHINE	4,950	7,000	7,000	0	7,000
410.08.90.03.6502	CITY HALL RENOVATIONS	5,114	0	0	34,855	0
410.08.90.03.6503	UPGRADE FINANCIAL SOFTWARE	33,475	0	0	4,100	0
410.08.90.03.6504	MAIL/POSTAGE MACHINE	<u>3,668</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MAYOR / FINANCE & ADMINISTRATION:		103,440	7,000	7,000	43,980	17,000
<u>ASSESSOR</u>						
410.08.90.04.6502	IAS SOFTWARE UPGRADE	0	0	0	0	<u>60,700</u>
TOTAL ASSESSOR:		0	0	0	0	60,700
<u>COURT</u>						
410.08.90.08.6501	COURT PROGRAM	<u>53,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSESSOR:		53,535	0	0	0	0
<u>NON-DEPARTMENTAL</u>						
410.08.90.06.6504	STUDIO IMPROVEMENTS - CABLE	6,811	0	0	0	0
410.08.90.06.6505	MULTI-CAMERA STUDIO UPGRADE	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
TOTAL NON-DEPARTMENTAL:		6,811	40,000	40,000	0	0
<u>BUILDING MAINTENANCE</u>						
410.08.90.09.6502	REPLACE VEHICLE	<u>18,202</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>INFORMATION TECHNOLOGY</u>						
410.08.90.14.6502	SERVER REPLACEMENT	12,561	0	0	0	12,000
410.08.90.14.6505	COPIER REPLACEMENTS	8,666	0	0	0	0
410.08.90.14.6506	CIVICPLUS WEBSITE	12,392	12,392	12,392	12,392	12,392
410.08.90.14.6507	TELEPHONE SYSTEM UPGRADE	0	75,000	75,000	74,778	0
410.08.90.14.6508	BACKUP SYSTEM REPLACEMENT	0	21,500	21,500	18,559	0
410.08.90.14.6509	NETWORK STORAGE	0	13,400	13,400	12,502	0
410.08.90.14.6510	GIS MAPPING SOFTWARE	0	22,000	22,000	0	0
410.08.90.14.6512	FIREWALL REPLACEMENTS	0	0	0	0	25,000
410.08.90.14.6516	VIRTUAL SERVER LICENSING	0	0	0	0	8,000
410.08.90.14.6517	WIRELESS NETWORK EXPANSION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
TOTAL INFORMATION TECHNOLOGY:		33,619	144,292	144,292	118,231	63,392

**CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
<u>COMMUNITY DEVELOPMENT - PLANNING DIVISION</u>						
410.08.90.18.6502	GATEWAY SIGNAGE	36,203	0	0	0	0
410.08.90.18.6510	LAND PURCHASES - BML	0	0	0	25,000	0
410.08.90.18.6507	TRAIL PLANNING	280,558	0	0	9,020	0
410.08.90.18.6509	UTILITY TERRAIN VEHICLE	0	12,500	12,500	12,215	0
	TOTAL CDD - PLANNING:	316,761	12,500	12,500	46,235	0
<u>EXPENDITURES (Continued):</u>						
<u>POLICE</u>						
410.08.91.20.6501	K-9 UNIT	0	0	0	35,261	0
410.08.91.20.6503	CJIS	5,648	0	0	0	0
410.08.91.20.6504	CARPETING	8,286	0	0	0	0
410.08.91.20.6505	SPEED LIMIT SIGNS/POLES	7,995	0	0	0	0
410.08.91.20.6506	CROSSMATCH FINGERPRINTING SYSTEM	10,233	0	0	0	0
410.08.91.20.6507	REPLACE PORTABLE RADIOS	0	558,904	558,904	0	603,904
410.08.91.20.6510	NON-LETHAL WEAPONS	0	7,500	7,500	7,372	0
410.08.91.20.6514	SECURITY AND SURVILANCE SYSTEM	0	0	0	0	228,820
410.08.91.20.6515	MUSKEGO FIRING RANGE REPAIR	0	0	0	0	0
410.08.91.20.6516	RADIO & TELEPHONE LOGGER UPGRADE	0	0	0	0	15,000
410.08.91.20.6517	TAHOE	0	0	0	0	41,825
	TOTAL POLICE:	32,162	566,404	566,404	42,633	889,549
<u>VOLUNTEER FIRE SERVICES</u>						
410.08.91.21.6501	REPLACEMENT PUMPER	0	0	0	0	515,866
410.08.91.21.6503	COPY MACHINE/PAGERS/COMPUTERS	61,265	60,000	60,000	60,000	343,400
	TOTAL VOLUNTEER FIRE SERVICES:	61,265	60,000	60,000	60,000	859,266
<u>D.P.W. - ENGINEERING DIVISION</u>						
410.08.91.19.6508	WOODS RAOD BRIDGE RECONSTRUCTIO	0	0	0	0	75,000
<u>D.P.W.</u>						
410.08.93.51.6504	INTERSECTION STUDY	0	0	0	5,900	0
410.08.93.51.6507	PICK-UP TRUCK REPLACEMENT	0	60,000	60,000	41,718	0
410.08.93.51.6509	CRUZ AIR	0	275,000	275,000	241,546	0
410.08.93.51.6510	ROADSIDE MOWER DECK	0	0	0	0	10,000
410.08.93.51.6511	RIDING LAWN MOWER	0	0	0	0	6,000
	TOTAL D.P.W.:	0	335,000	335,000	289,164	16,000
<u>LIBRARY</u>						
410.08.90.71.6503	WIRELESS NETWORK EXPANSION	0	5,300	5,300	0	0
410.08.90.71.6505	FIRE ALARM PANEL REPLACEMENT	0	0	0	0	11,000
	TOTAL LIBRARY:	0	5,300	5,300	0	11,000
<u>PARKS</u>						
410.08.94.72.6507	3/4 TON DUMP TRUCK REPLACEMENT	35,778	0	0	0	0
410.08.94.72.6508	TRI-DECK ROTARY MOTOR	14,700	0	0	0	0
410.08.94.72.6510	COMMERCIAL OUT FRONT MOWER	0	0	0	0	21,600
410.08.94.72.6511	BOXHORN LAUNCH	181,425	0	0	0	0
	TOTAL PARKS:	231,903	0	0	0	21,600

**CITY OF MUSKEGO
CAPITAL EXPENDITURES FUND
2014 ADOPTED BUDGET**

October 22, 2013

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2012 PRIOR YEAR ACTUAL</u>	<u>2013 ADOPTED BUDGET</u>	<u>2013 AMENDED BUDGET</u>	<u>2013 ANNUAL PROJECTION</u>	<u>2014 ADOPTED BUDGET</u>
TOTAL EXPENDITURES:		857,696	1,170,496	1,170,496	600,243	2,013,507
<u>OTHER FINANCING SOURCES/(USES):</u>						
410.20.00.00.8209	TRF FROM CABLE ACCOUNT	0	40,000	40,000	0	0
410.20.00.00.8210	TRF FROM LANDFILL ACCOUNT	0	1,075,000	1,075,000	1,075,000	1,263,583
TOTAL OTHER FINANCING SOURCES/(USES):		0	1,115,000	1,115,000	1,075,000	1,263,583
NET REVENUES OVER/(UNDER) EXPENDITURES:		-851,521	37,924	37,924	624,142	-749,924
FUND BALANCE BEGINNING OF YEAR		1,005,223	316,079	316,079	397,726	777,844
FUND BALANCE END OF YEAR 2011:		1,005,224				
FUND BALANCE END OF YEAR		153,702	191,626	229,550	777,844	27,920