



2024

# ANNUAL BUDGET

CITY OF MOORHEAD, MINNESOTA



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# INTRODUCTION

## CITY OFFICIALS

### ELECTED OFFICIALS

### TERM EXPIRATION

Michelle (Shelly) Carlson	Mayor	2026
Matthew Gilbertson	Council Member, Ward 1	2024
Ryan Nelson	Council Member, Ward 1	2026
Laura Caroon	Council Member, Ward 2	2024
Heather Nesemeier	Council Member, Ward 2	2026
Larry Seljevold	Council Member, Ward 3	2024
Deb White	Council Member, Ward 3	2026
Sebastian McDougall	Council Member, Ward 4	2024
Chuck Hendrickson	Council Member, Ward 4	2026

### APPOINTED OFFICIALS

Dan Mahli City Manager

### DEPARTMENT DIRECTORS

Mike Rietz	Assistant City Manager
Kristie Leshovsky	Community Development
Holly Heitkamp	Parks & Recreation
Robert Zimmerman	Engineering
Shannon Monroe	Police Chief
Jeff Wallin	Fire Chief
Paul Fiechtner	Public Works

### ADMINISTRATIVE DEPARTMENT DIRECTORS

Jenica Flanagan	Finance
Amy Settergren	Human Resources
Corey Delorme	Information Technology
Lisa Bode	Governmental Affairs
Cheryl Duysen	Prosecution

## MISSION

The Mission of the City of Moorhead is found in the Moorhead City Charter Preamble

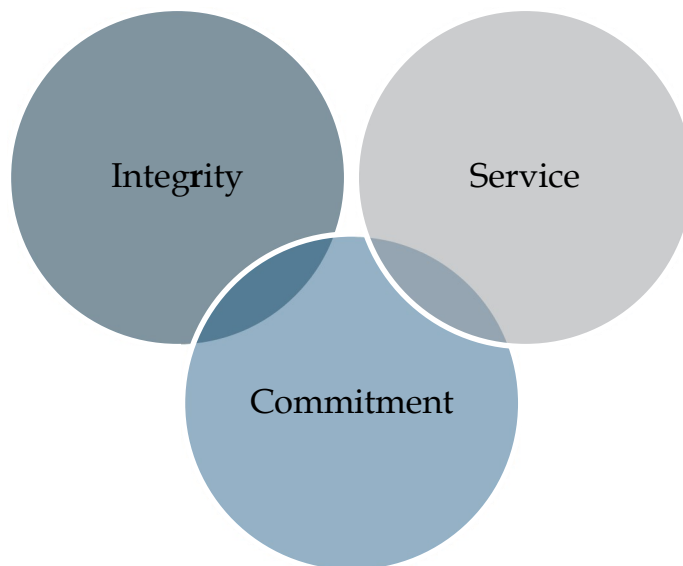
**To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.**



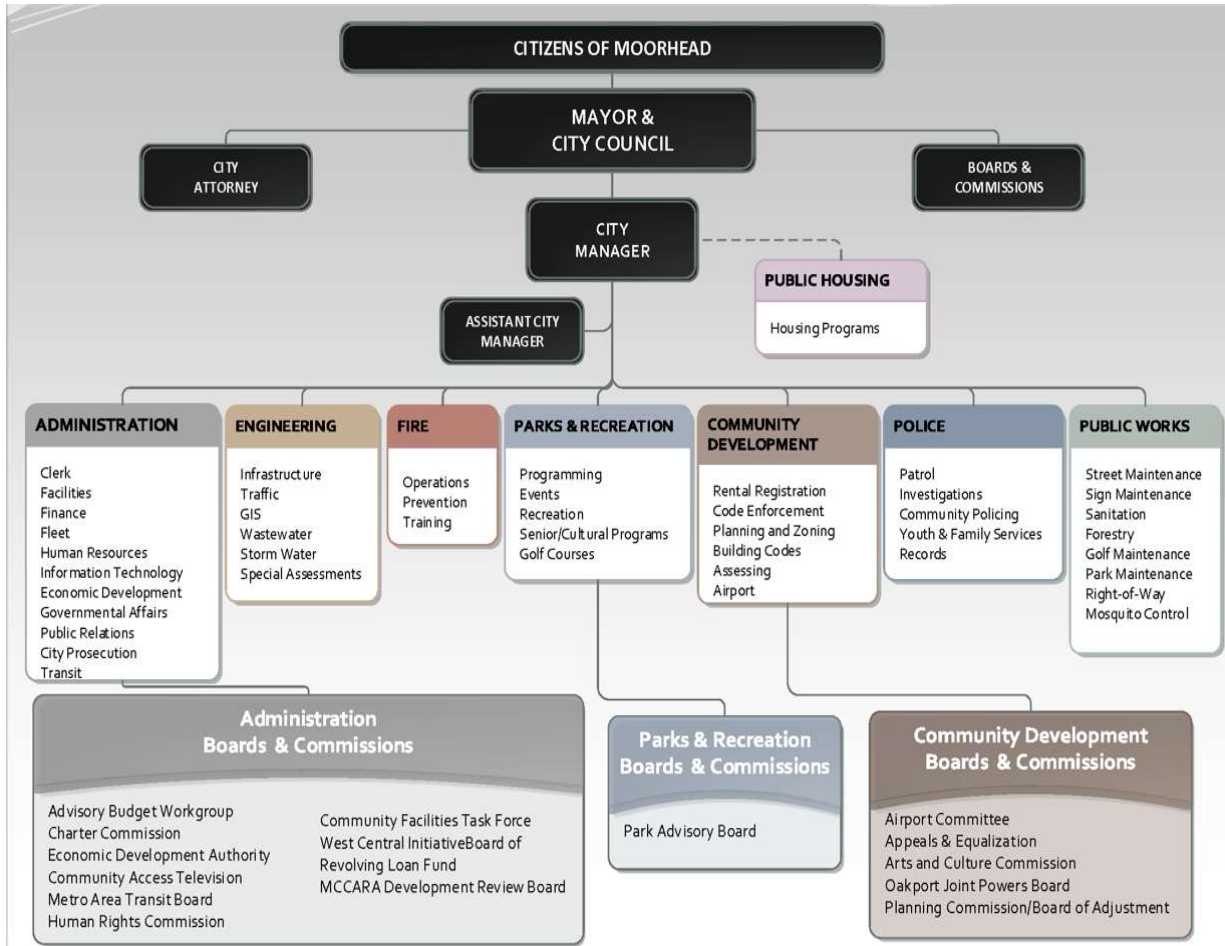
## VISION

To develop a clear direction for our City's future, a living plan driven by a compelling sense of purpose, a deep pride, and commitment to our community.

## VALUES



# City of Moorhead Organizational Chart





December 11, 2023

**Honorable Mayor and City Council  
City of Moorhead, Minnesota**

Honorable Mayor Shelly Carlson and Members of the Moorhead City Council.

In compliance with Section 7.04 of the Charter for the City of Moorhead, we are pleased to submit the 2024 Operating and Capital Budget of \$134,824,448 for the fiscal year commencing on January 1, 2024 and ending on December 31, 2024. This budget format is intended to communicate to the Mayor, City Council, and the citizens of Moorhead the overall operations of the City, the services provided, and the funding sources utilized for our programs and activities. Emphasis has been placed on articulating the directives of the Mayor and City Council in the various department and division level budgets for the City of Moorhead.

The 2024 Operating and Capital Budget was developed with the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, and by analyzing anticipated revenues and expenditures for fiscal year 2024.

**Budget Process**

Each department in the City manages its own operating budget. Department heads reviewed prior years expenses and anticipated needs for 2024. Each department head then submitted budget requests for operational funding needs in 2024 with consideration of potential needs in 2025 and 2026. The City Manager, Assistant City Manager Mike Rietz, and Finance Director Jenica Flanagan met with each department and division director and reviewed departmental budgets in great detail along with operating budget requests. The same process was followed for the 2024 capital budget requests by departments. The budget team then provided recommendations, supplemented by input of department heads, to the Mayor and Council in several budget planning sessions, which included all elected officials and City department directors.

Discussion, input, and direction was given resulting in the preparation of both the 2024 Operating Budget and the 2024 Capital Budget. The Mayor and City Council's affirmation of the strategic priorities for the organization was followed by aligning these priorities with projected revenues and anticipated expenditures for 2024. The budget development model focuses on building a foundation from which to begin a multi-year

projection, beginning with available revenue sources and maintaining current service levels.

### **Budget Approval Timeline**

The preliminary tax levy provisions contained within the 2024 Budget were affirmed by the Mayor and City Council on September 25, 2023, to comply with statutory requirements to certify the preliminary 2024 tax levy and adopt the Proposed 2024 Budget by September 30, 2023. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 11, 2023, at which time the public meeting was held. The final 2024 property tax levy and the final 2024 Operating and Capital Budget was approved by the City Council on December 11, 2023.

### **2024 Revenues & Expenditures**

As in previous years, the primary emphasis in preparing the proposed budget is placed on preserving high-quality services to the citizens of Moorhead, supporting the City of Moorhead's dedicated employees and producing a balanced budget to manage operations. Local Government Aid revenues in 2024 are projected to increase \$899,669. The legislature made formula changes in 2023 and increased the distribution for aids payable in 2024 and beyond. This change equates to a 12.1% increase in local government aid to the City compared to the prior year allocation. State-imposed levy limits were removed beginning with levy year 2014 which allows the City to capture new construction value in the property tax levy. This ability to capture the City's growth, in terms of both new construction and increased market values resulted in over \$1,460,000 in new property tax revenue for 2024. In 2018, the applicable policies granting extended exemptions changed for new commercial development to help the City of Moorhead realize property tax revenues for expanding commercial development sooner than in the past. Ultimately, this change should result in an increase in commercial tax base sooner rather than later.

The City Manager, Assistant City Manager, Finance Director, Finance department and division directors have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2024. The budget is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Continuing dialogue with the Mayor and City Council will ensure that the 2024 Operating and Capital Budget is aligned with the strategic initiatives, goals, objectives, at the direction of the elected officials – the policy makers for the City of Moorhead.

The City of Moorhead's 2024 Budget includes Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects), covering the major operating departments and functions of the City that rely to some extent on property tax revenues (e.g. Police, Fire, Community Development, Parks, Engineering, Public Works, and administrative functions such as Finance, Human Resources, Information Technology, Legal, Governmental Affairs, Facilities, City Manager and Mayor and Council expenses).

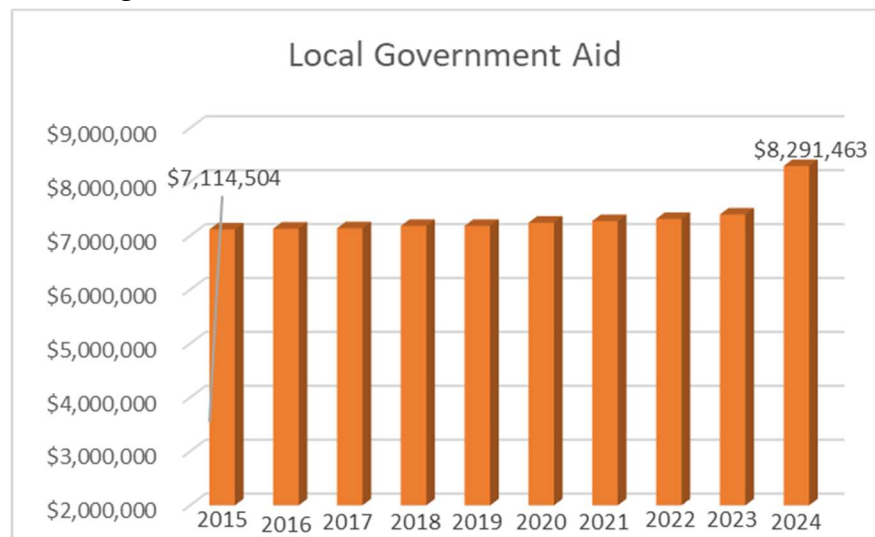
The 2024 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito Control, Animal Control, Right of Way Maintenance, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2024 Budget includes the City's Vehicle, Radio & Weapons, Information Technology and Central Maintenance Shop Internal Service Funds.

### **2024 Budget Summary**

The City of Moorhead's 2024 Operating & Capital Budget total \$134,824,448; an increase of \$27,611,537 (25.75%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

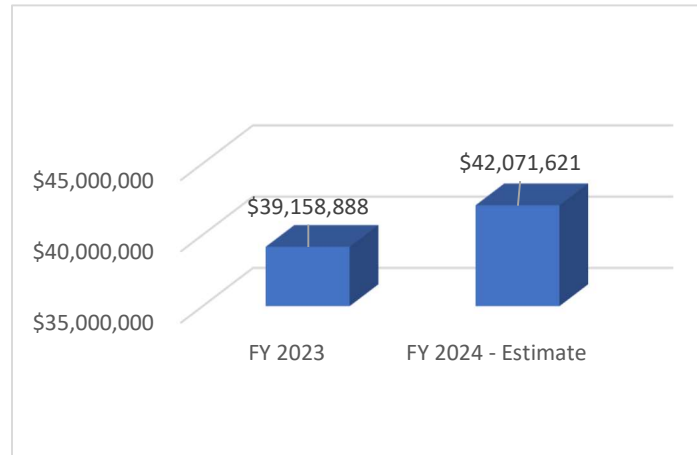
#### **Projected Revenues**

- Local Government Aid (LGA) for 2024 is \$8,291,463, which is an increase of \$899,669 over the 2023 LGA allocation of \$7,391,794. The 2023 Legislature increased the total appropriation by \$80 million up to \$644 million for aids payable in 2024 and beyond. The Legislature also made some changes to the formula used for distributing funds.





- Net growth in tax capacity of \$2,912,733 provided an opportunity for additional tax revenue of approximately \$1,460,787. The increase in growth was approximately 7.4% from the prior year.



- The total Proposed 2024 Tax Levy is \$21,064,027, which is a \$2,139,570 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,475,000, an increase of \$125,000 from 2023. The City Charter allows a transfer from the electric utility in an amount not to exceed 20 percent of gross revenues. This 2024 budgeted transfer amounts to an estimated 15.9% of gross revenues. The City Charter also allows an amount not to exceed 5 percent of gross revenues from any other city owned utility and those are occurring at the 5% level.
- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- There are utility fee increases of \$1.39 per month on a median home (value of \$222,900), in the wastewater treatment rate as part of a long-term funding plan for the utility, which includes financing a significant infrastructure improvement projects, \$0.10 per month on a median home, in the stormwater rates to fund asset renewal, flood mitigation efforts and increased operating costs, \$0.42 per month on a median home, in the sanitation rates as part of a long-term funding plan to reestablish the target minimum reserve balance of the fund as well as cover increases in operating costs, and \$0.38 per month on a median home, in forestry rates as part of a long-term funding plan to reestablish the target minimum reserve balance of the fund as well as cover increases in operating costs related to the emergency of emerald ash borer.

- The City was allocated and has received a total of \$7,099,345 of funding under the American Rescue Plan Act of 2021. \$3,153,000 has been allocated by the City towards capital projects, software and affordable housing. The remaining \$3,946,345 was allocated to the Community Center Library building project.

### Projected Expenditures

Supplemental operating budget requests were reviewed by the department heads in coordination with the City Manager, Assistant City Manager and Finance department. The following changes were supported within the 2024 Operating & Capital Budget. In addition, department and division directors were asked by the City Manager to identify budget savings and other areas to help mitigate the property tax effect of the requests.

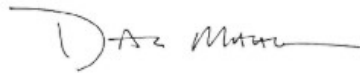
- The following increases are based on recommendations from the League of Minnesota Cities Insurance Trust and are primarily non-discretionary in nature:
  - Property Insurance - 5%
  - Auto Insurance - 5%
- Union negotiations were completed during 2022. Three-year union contracts were approved covering the years 2022, 2023 and 2024. A 3% cost of living adjustment was included in the 2024 budget. Step increases are also included within the personnel budget accounts.
- Changes in wages and benefits for existing employees and new positions increased the budget by approximately \$1,500,633. The staffing level included in the 2024 Operating and Capital Budget reflects the addition of nine new positions. The positions were recommended to provide services to employees and the citizens of Moorhead. This increase in staffing supports the strategic plan objective to maintain service levels commensurate with community growth. The additional staffing positions approved are listed below:
  - Police Officer
  - Records Specialist
  - Human Resources Assistant
  - Victim Witness Coordinator/Legal Assistant

- Office Specialist – IT
  - Code Compliance Lead
  - Police Social Worker
  - Community Risk Reduction & Training Coordinator
  - Assistant Superintendent – Golf Courses and Park Trail Maintenance
- 
- Health insurance benefits are in year three of a contract with the Lakes Area Service Cooperative and Medica. A 6% increase to the employer contribution costs for health insurance are included in the 2024 budget.
  - Debt service expenditures were increased slightly in the 2024 budget. One new bond issue was completed during 2023 to finance various infrastructure improvement projects within the City. A bonding issue for infrastructure improvement projects is anticipated for 2024.
  - The City completed its fourth, 5-year Capital Improvement Plan (CIP) which included capital purchases and projects in excess of \$5,000 each. The CIP was approved by the City Council at the December 11, 2023 meeting. The 2024 capital outlay budget was set for 2024 and estimates for future capital outlay were presented for years 2025-2028. The total capital outlay budget for 2024 is \$40,014,323, which includes various infrastructure projects of \$19,542,273, \$10,000,000 for the Reimagine Romkey Park Project to replace the City of Moorhead’s public swimming pool and build additional amenities at Romkey Park through the Outdoor Recreation Legay Partnership program and \$4,387,042 for the replacement of City vehicles and equipment.
  - An increase in the amount contributed by the City for services from the Lake Agassiz Regional Library System of \$16,730 is included in the 2024 budget. This additional amount is a 2.1% increase above the 2023 contribution.
  - The 2024 Budget includes approximately \$1.6 million for additional operating needs, which are ongoing/annual needs. The top three operating category increases include \$692,000 related to fleet and equipment needs, \$292,292 for software maintenance and \$128,385 for street striping.

Conclusion

I am proud of the 2024 Budget and thankful to all who participated and stayed engaged. The process was completed in a thoughtful, deliberative, and communicative manner. It brought the Mayor, City Council, and Department Directors together for honest discussion and planning. We firmly believe the City of Moorhead's 2024 budget and process is strategic, comprehensive, data-driven, thoughtful, and informed.

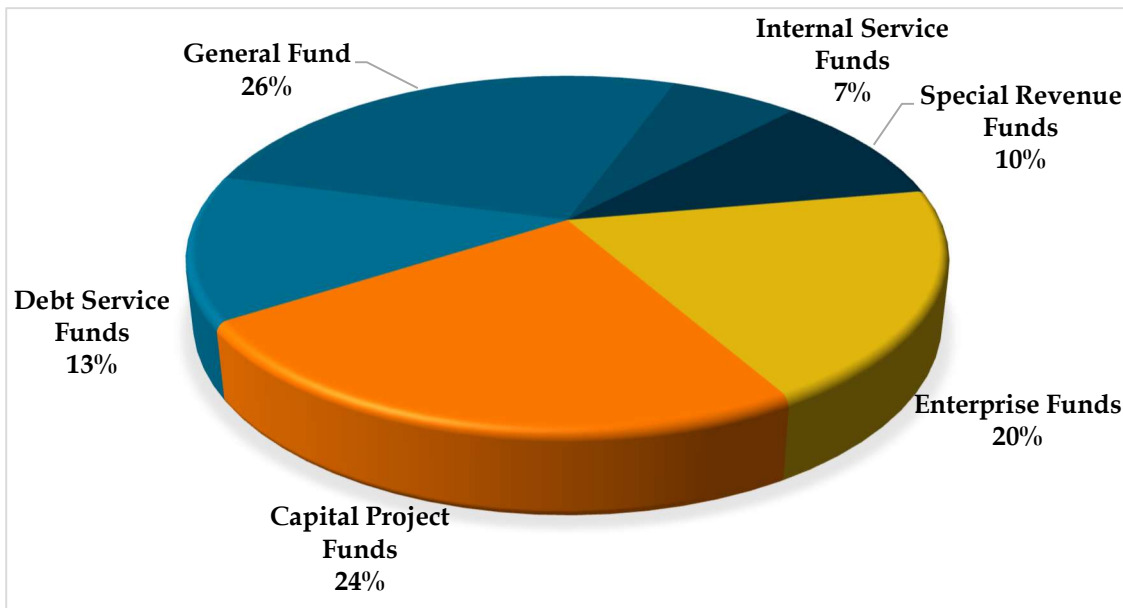
Respectfully Submitted,

A handwritten signature in black ink that reads "Dan Mahli". The signature is written in a cursive style with a long horizontal line extending to the right.

Dan Mahli,  
City Manager

# Budget by Fund

Fund	2023	2024	Increase (Decrease)
AIRPORT	\$ 1,189,304	144,567	\$ (1,044,737)
AFFORDABLE HOUSING AID	-	260,817	260,817
CAPITAL PROJECTS	14,436,100	32,644,323	18,208,223
CDBG	436,032	489,532	53,500
CENTRAL MAINT. SHOP	2,019,104	2,019,104	-
CITY ECONOMIC DEVELOPMENT	319,860	175,250	(144,610)
EDA TAX LEVY	593,442	728,490	135,048
DEBT SERVICE	15,666,216	16,675,804	1,009,588
FORESTRY	1,097,811	1,280,331	182,520
GENERAL	32,798,423	35,499,453	2,701,030
GOLF COURSE	1,921,100	2,291,031	369,931
INFORMATION TECH.	861,970	1,412,239	550,269
LIBRARY	954,940	988,625	33,685
MASS TRANSIT	5,225,022	5,207,577	(17,445)
NATIONAL OPIOID SETTLEMENTS	-	151,681	151,681
PARK	3,939,523	4,393,248	453,725
PEST CONTROL	796,745	881,905	85,160
PUBLIC SAFETY AID	-	1,273,784	1,273,784
RADIO/WEAPONS	556,164	508,343	(47,821)
SANITATION	5,471,739	5,508,339	36,600
STORM WATER	3,431,659	3,434,562	2,903
STREET LIGHT UTILITY	843,000	941,400	98,400
TIF	1,190,661	1,169,663	(20,998)
VEHICLES	2,251,742	4,931,417	2,679,675
WASTEWATER	11,212,354	11,812,963	600,609
	<u>\$ 107,212,911</u>	<u>\$ 134,824,448</u>	<u>\$ 27,611,537</u>



# Strategic Initiatives



## IDENTITY

Work together to build a community that is engaged, energized, optimistic, and looks out for one another. Clearly define who we are at our core – our unique, enduring, and differentiating attributes – and develop our competitive strategies and brand presence from those foundational realities.



## GOVERNANCE & TEAMWORK

Through the development of bold leadership, best practices and a collaborative and responsive team of professionals, govern with professional excellence (mayor & city council) and manage city operations with professional excellence (city manager, assistant city manager and staff).



## INFRASTRUCTURE

Ensure well-maintained, functional, and sustainable infrastructure (streets, utilities, housing, facilities, transportation and parks,) to support our existing community and to support growth and development.



## ECONOMY

Expand economic opportunity by creating a climate which enables our community to thrive.



## COMMUNITY SAFETY & WELL-BEING

Protect and promote well-being and safety to create a strong community.



## COMMUNICATION

Develop proactive conversation to strengthen our connection with the community and to create a compelling sense of purpose, deep pride, and commitment.



## PARTNERSHIPS

Leverage partnerships to enhance public services and quality of life in the most sound and responsible manner.

# Budget Overview

## General Description and Form of Government

The City of Moorhead is located in the heart of the Red River Valley, 250 miles northwest of Minneapolis. It is the county seat of Clay County and a community rich in history, tradition and diversity. While Moorhead is part of a growing metropolitan region, it is distinct because of its liberal arts-based college atmosphere, quality educational system, plentiful parks and strong, diverse neighborhoods. The City covers approximately 22.2 square miles with a population of 44,861 according to recent U.S. Census demographic estimates.



The City of Moorhead has operated under the council-manager form of government since 1985.

Policy-making and legislative authority is vested in a city council consisting of the mayor and eight other members. The city council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the city manager. The city manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the city government and for appointing the heads of the various departments. Council members are elected on a non-partisan basis. Council members serve four-year staggered terms, with four council members elected every four years and the mayor and four council members elected in staggered four-year terms. The mayor is elected at large and the council members are elected by ward.

## Budget and Accounting Basis

The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions of the revenue sources and related expenditures. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity and expenditures, or expense, as appropriate.

Budgeted funds are grouped into two broad fund categories as follows:

Governmental Funds – Governmental Funds are used to account for the “governmental-type” activities of the City, which receive a significant portion of their funding through property tax revenues. The Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Proprietary Funds – Proprietary Funds, also known as Enterprise Funds, account for the “business-type” activities of the City, which receive a significant portion of their funding through user fee revenue. The Enterprise Funds include Wastewater, Storm Water, Sanitation, Street Lighting, Forestry, Golf Courses, Pest Control, and Airport.

Governmental Funds are budgeted on a modified accrual basis whereby revenues are recognized when they are measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when a transaction is expected to draw upon current spendable resources, rather than future resources.

Enterprise Funds are budgeted on a full accrual basis. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The basis of accounting is the same as the basis of budgeting for all funds. An exception is made in the Enterprise Funds where the City does not budget for depreciation expenses; but does budget capital outlay and bond principal payments.

### **Budget Process**

The City Manager prepares the budget and the City Council approves the budget. The City Manager instructs Department Directors to prepare and discuss requests for changes, increases, or decreases to the current year budget in preparation of the new fiscal year. The process begins in June and July with meetings between Department Directors or Division Directors with the City Manager, Assistant City Manager and Finance Director. The operating and capital requests are discussed and the City Manager makes the final recommendation to the City Council for approval.



Budgetary level of control lies at the department level. Budgeted amounts within the department level may be adjusted without City Manager approval. Any budget changes between departments must be approved by the City Manager.

During the course of the year, budget amendments may be requested and presented to the City Manager and City Council for approval. Amendments may be the result of unanticipated grant funds or uncontrollable circumstances that require re-appropriation of funds within the approved budget.

# Budget Calendar

February-August	City Manager, Assistant City Manager and Directors track, monitor and project expenditures in preparation for next budget year
May	Directors draft requests for operations and capital and meet with the City Manager
June-July	Planning sessions scheduled with Mayor and City Council <ul style="list-style-type: none"> <li>• Growth in tax capacity</li> <li>• Debt service requirements</li> <li>• Capital outlay project requests</li> <li>• Operating requests</li> </ul>
July-August	Meetings between City Manager, Assistant City Manager, Finance Director and Department Directors/Division Heads <ul style="list-style-type: none"> <li>• Operating requests are discussed and Manager makes recommendations</li> <li>• Capital requests are discussed and Manager makes recommendations</li> </ul>
September – 2 <sup>nd</sup> Week	Proposed budget presented to Mayor and Council
September – 4 <sup>th</sup> Week	Certified Preliminary Levy to Clay County Auditor
September 30 <sup>th</sup>	Last day to certify preliminary tax levy to county auditor
December – 2 <sup>nd</sup> Week	Presentation of 2024 budget and tax levy to public for input at the Council meeting – budget hearing/Truth-in-taxation
December – 2 <sup>nd</sup> Week	Approval of 2024 Budget and tax levy
December – 3 <sup>rd</sup> Week	Certified Final Tax Levy to Clay County Auditor
December 28 <sup>th</sup>	Last day to certify final tax levy to county auditor

A balanced budget approach is used throughout the budgeting process.

# BUDGET SNAPSHOT 2024



As a steward of taxpayer dollars, the City of Moorhead strives to provide the best service at the lowest cost. Transparency and accountability in the budget process provide a stronger confidence in City operations. In an attempt to ensure accessibility and ease of understanding for citizens in the community, the Budget Snapshot is developed to provide information about the City’s budget process. Included in the Brief are totals for revenues and expenditures and facts about various departmental budgets. It is important to note that the City is able to maintain services and Aa2 credit rating due to prudent investing in service level enhancements as resources allow.

**City of Moorhead  
Financial Achievement**

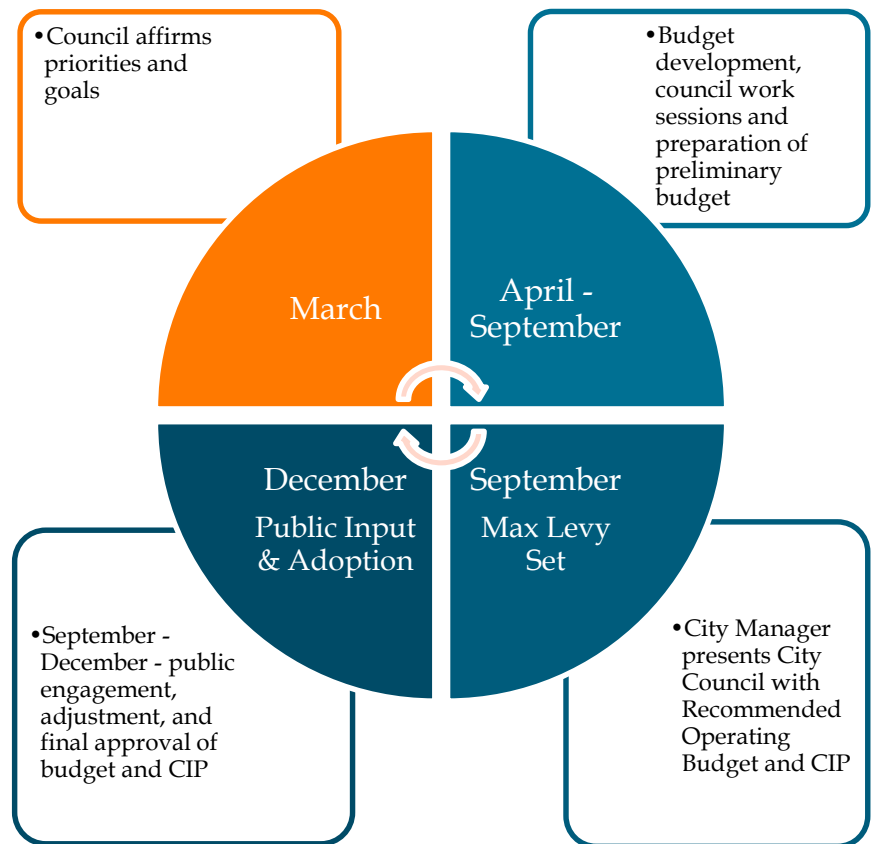
**The City of Moorhead has an Aa2 Credit Rating**

Moorhead has received the Certificate of Achievement for Excellence in Financial Reporting for 40 consecutive years.

**The Goals of the Budget Process include:**

- Ensure sufficient revenues exist to deliver existing and proposed services and projects
- Prioritize both operating and capital expenditures
- Maintain financial sustainability
- Align resources with City Council strategic priorities

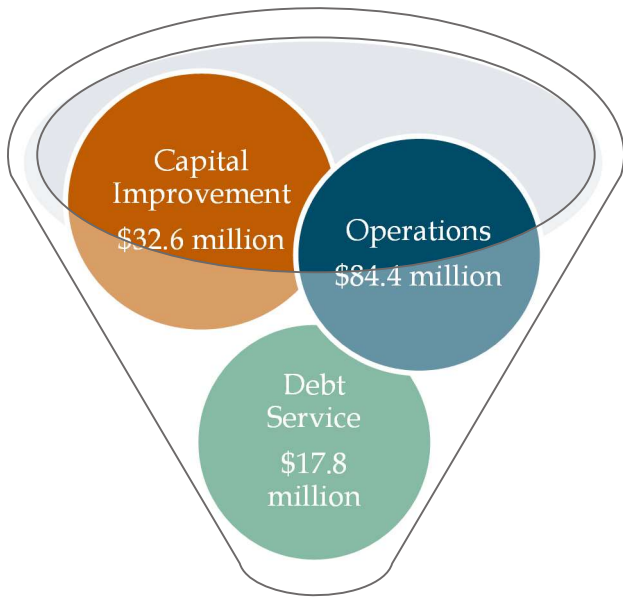
**Budget Process**



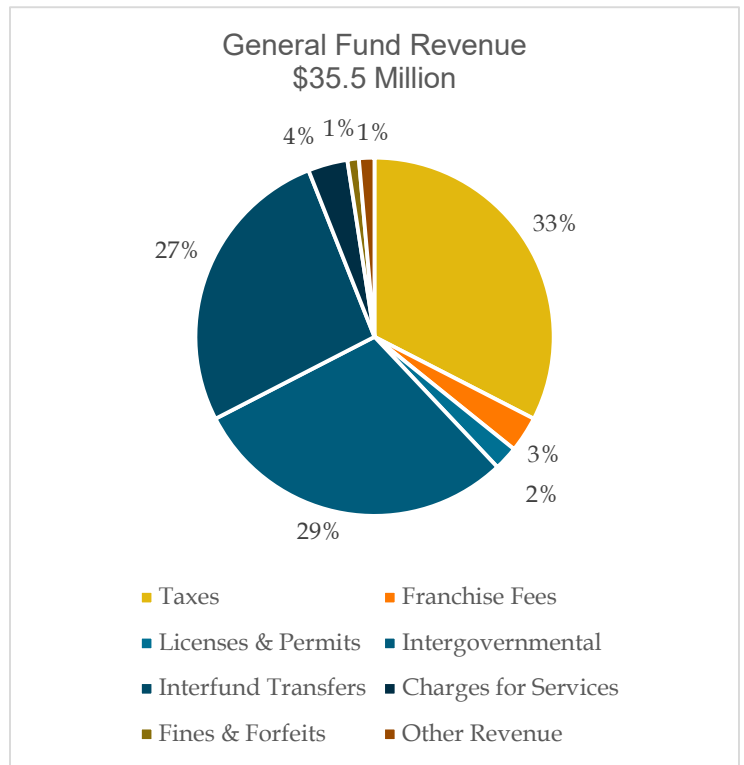
# 2024 Adopted Budget

The development of the City’s budget is guided by strategic priorities, budget policies, long-range planning, financial sustainability, legal mandates, and service level prioritization. The adopted

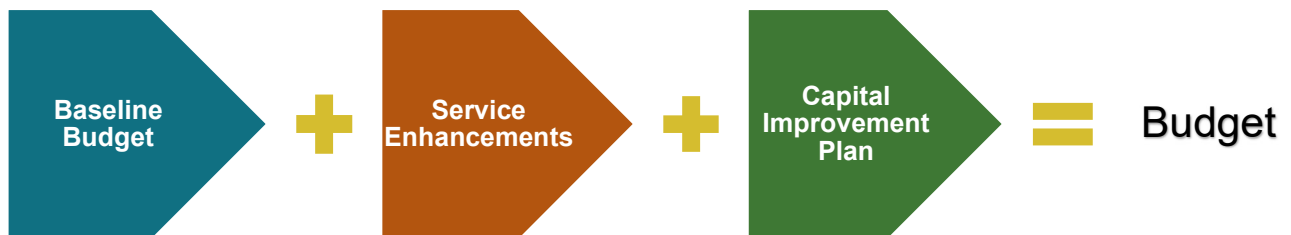
budget is \$134,824,448. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



**Total 2024 Budget**  
\$134.8 Million



## Budget Formula



# Where the Money Comes From

## General Fund Operating \$35.5 Million

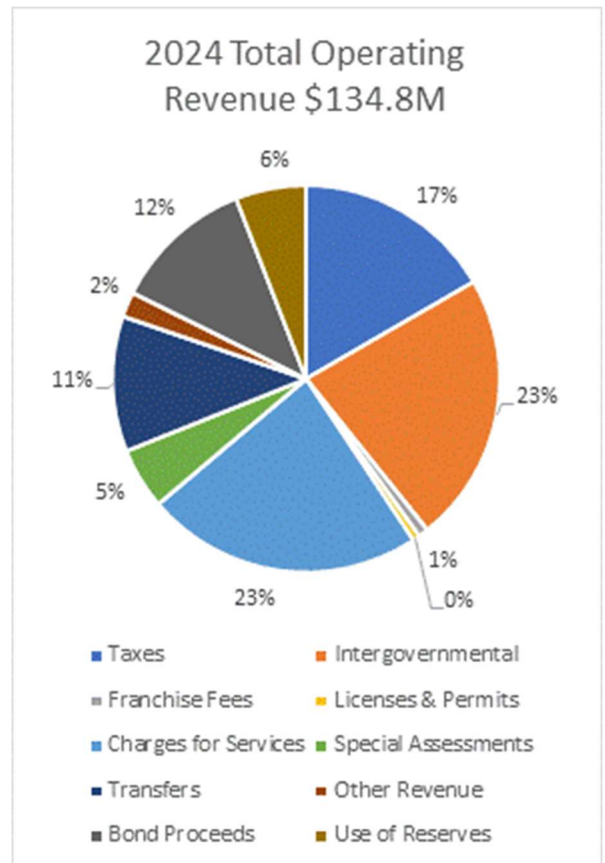
Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this fund. General Fund dollars are used to support police, fire, streets, community development, neighborhood services, building codes, city council and city administrative services.

## Enterprise, Special Revenue, Internal Service and Capital Improvement Funds \$81.5 Million

The City operates several enterprise and special revenue funds. Enterprise funds are entirely funded through customer charges and do not require support from property taxes. Enterprise funds include Storm Water, Wastewater, Sanitation, Golf Courses, Forestry, Pest Control, Airport, and Street Light Utility.

## Debt Service Funds \$17.8 Million

Debt Service funds are used to collect special assessment receipts and property tax revenue to make payments on long-term debt. Revenue sources may also include tax increment, transfers from other funds and interest earnings.

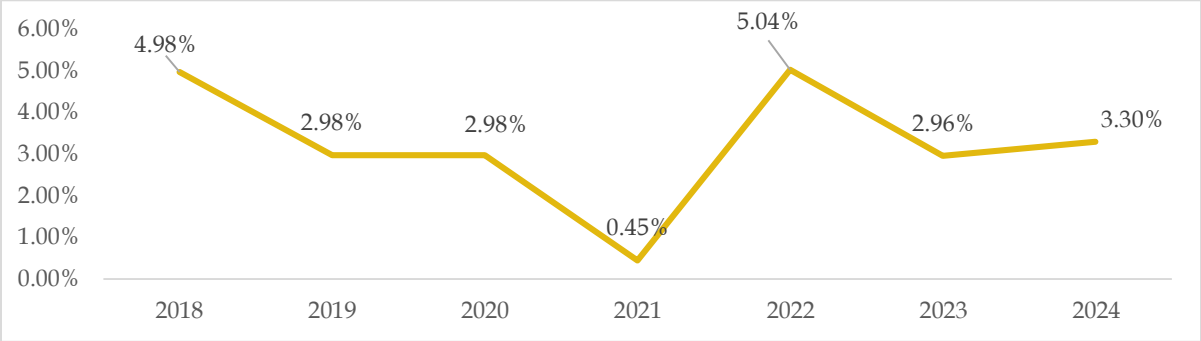


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 17% of the total revenues. Charges for services help fund the total budget by 23%.

# Property Tax

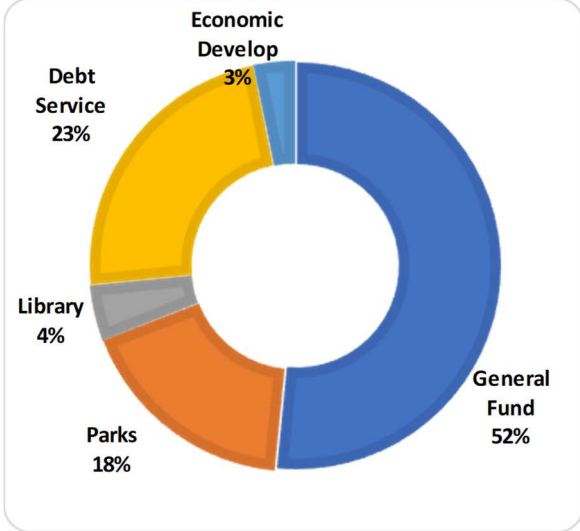
## Property Tax Rates

The median residential home market value in Moorhead is \$222,900, with an annual estimated property tax of \$1,030. The City receives 36% of the annual tax payment. Property tax rate change increases have averaged approximately 3.24% annually since 2017.

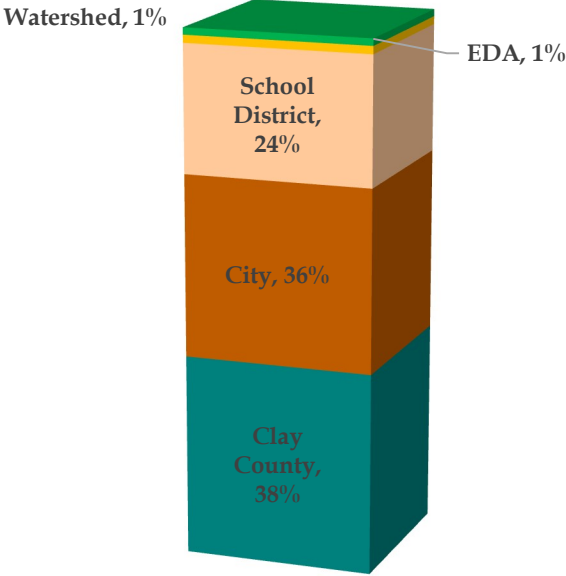


### Tax Levy Distribution

Tax levy dollars are split by need and distributed to the various funds, as shown in the chart below.

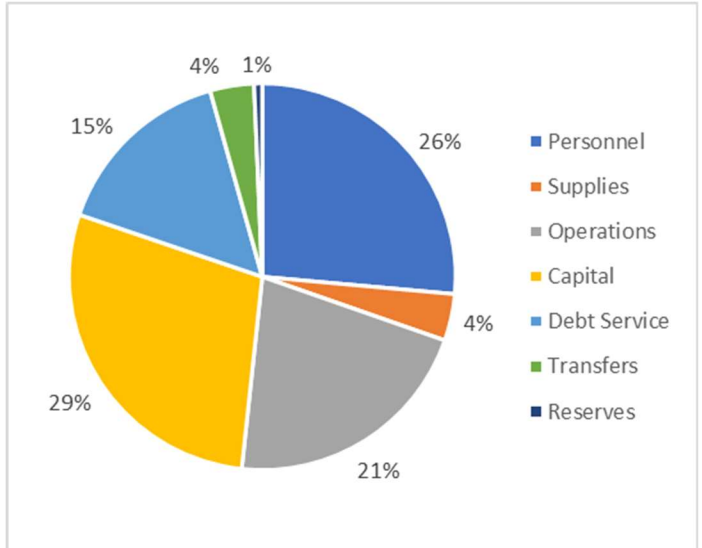


### Total tax bill allocation in 2023



# Where Does the Money Go?

Overall, the adopted 2024 budget includes expenditures in six major categories for all funds. The largest being capital at \$38.4 million dollars (29%). Capital costs fund various infrastructure projects as well as the equipment necessary to support that infrastructure. The second largest cost is personnel in the amount of \$35.6 million dollars (26%).



**5-Year Capital Improvement Plan** The City created a 5-year capital improvement plan with approved spending for capital outlay in 2024 of \$40,014,323. Wastewater rates increased as part of a long-term funding plan to generate revenues to pay for the debt associated with large infrastructure projects. The increase in wastewater rates is 4% for 2024. Purchases and projects are summarized below:



## General Fund Expenditures \$35.5 million

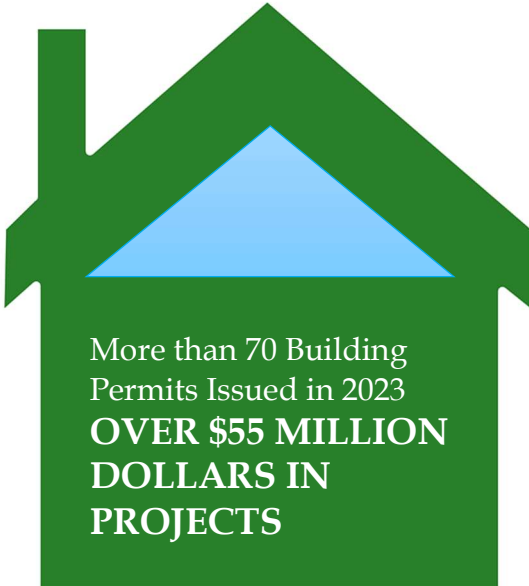
For every \$1.00 of taxes paid, the largest amount is for police services at \$0.36, with the second largest for administrative services at \$0.20.



# Moorhead at a Glance

Incorporated in **1881** **22.2 Square Miles** **Population +44,861**

Education, Arts and Achievement



More than 70 Building Permits Issued in 2023  
**OVER \$55 MILLION DOLLARS IN PROJECTS**



45 community, neighborhood, and regional parks, miles of trails for walking, biking, cross country skiing.



500 lane miles of pavement maintained and plowed



Annual Police Calls for Service:  
**Over 40,000**

More than 8,000 traffic stops



Over 1800 annual fire calls and 2900 medical calls

Two fire stations

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# 2024 Adopted Budget

## General Summaries by Fund

# GENERAL FUND

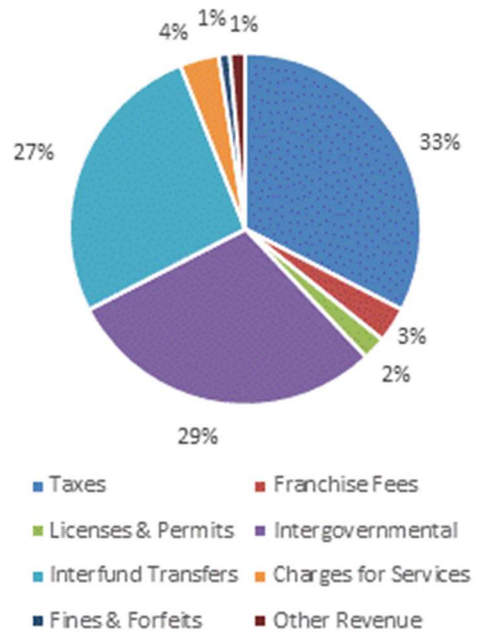
The General Fund provides for the accounting of general governmental functions related to the City's statutory obligations. Those functions include; street maintenance, engineering, human resources, fire services, police services, city council, city administration, finance, community development, neighborhood services, building codes/inspection, parks and rental registration.

The sources of revenue for the general fund consist of property taxes, intergovernmental revenues, transfers from enterprise funds, fines and forfeits, franchise fees, and charges for services rendered to citizens and to other city functions.

Expenditures for the general fund operations include; wages and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses of funds. Some capital expenditures may be included.

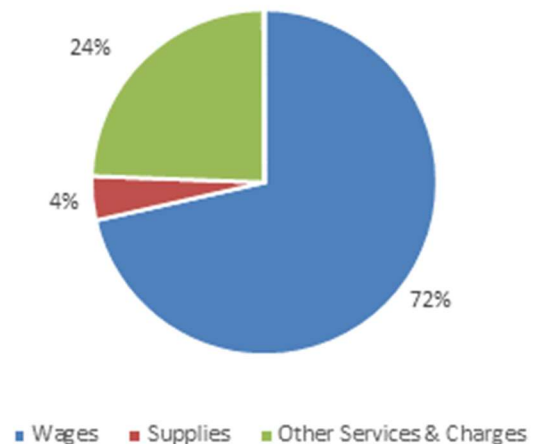
## Revenues / Sources

Taxes	11,563,292
Franchise Fees	1,150,000
Licenses & Permits	766,350
Local Government Aid	8,291,463
Other Intergovernmental	2,168,844
Charges for Services	1,271,753
Fines & Forfeits	361,100
Interest	334,415
Other Revenue	165,311
Interfund Transfers	<u>9,426,925</u>
 Total Revenues / Sources	 <u><u>35,499,453</u></u>



## Expenditures / Uses

Wages	25,374,526
Supplies	1,461,439
Other Services & Charges	8,630,488
Capital Outlay	<u>33,000</u>
 Total Expenditures / Uses	 <u><u>35,499,453</u></u>



### General Fund Revenues and Other Financing Sources

	2022 Actual	2023 Budget	2024 Budget
<b>Taxes</b>			
Property Taxes	6,884,566	10,068,098	11,563,292
Franchise Fees	1,368,191	1,050,000	1,150,000
	<u>8,252,758</u>	<u>11,118,098</u>	<u>12,713,292</u>
<b>Licenses &amp; Permits</b>	<u>890,131</u>	<u>757,750</u>	<u>766,350</u>
<b>Intergovernmental Revenue</b>			
Federal Grants & Aid	87,569	55,000	55,000
State - Local Government Aid	7,308,705	7,391,794	8,291,463
State - Other Grants & Aid	3,283,721	1,687,421	1,757,512
County Grants & Aid	194,641	226,300	232,182
Other Intergovernmental	126,373	124,150	124,150
	<u>11,001,008</u>	<u>9,484,665</u>	<u>10,460,307</u>
<b>Charges for Services</b>			
General Government	846,917	355,535	343,553
Public Safety	174,749	384,600	378,200
Highways & Streets	1,942,691	550,000	550,000
	<u>2,964,358</u>	<u>1,290,135</u>	<u>1,271,753</u>
<b>Fines &amp; Forfeits</b>			
Court Fines	176,131	171,100	171,100
Parking Fines	181,750	190,000	190,000
	<u>357,881</u>	<u>361,100</u>	<u>361,100</u>
<b>Miscellaneous</b>			
Interest	535,302	234,797	334,415
Rents	46,003	138,503	18,503
Asset Sales	126,781	55,000	55,000
Other Revenue	248,117	97,775	91,808
	<u>956,203</u>	<u>526,075</u>	<u>499,726</u>
<b>Total Revenues</b>	24,422,338	23,537,823	26,072,528
<b>Transfers from Other Funds</b>			
Electric	7,225,000	7,350,000	7,475,000
Water	554,443	565,000	590,000
Wastewater Treatment	507,724	485,000	500,000
Storm Water	411,605	408,675	410,000
Sanitation	261,044	260,000	260,000
Pest Control	98,819	99,775	99,775
Forestry	53,652	50,000	50,000
Street Light Utility	42,464	42,150	42,150
<b>Total Revenues and Other Financing Sources</b>	<u>33,577,088</u>	<u>32,798,423</u>	<u>35,499,453</u>

## General Fund

<b>General Fund Revenues and Other Financing Sources</b>			
	2022 Actual	2023 Budget	2024 Budget
<b>Taxes</b>			
Property Taxes	6,884,566	10,068,098	11,563,292
Franchise Fees	1,368,191	1,050,000	1,150,000
	<u>8,252,758</u>	<u>11,118,098</u>	<u>12,713,292</u>
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### General Fund Expenditures and Other Financing Uses

	2022 Actual	2023 Budget	2024 Budget
<b>Elected Officials &amp;</b>			
<b>Citywide Administration</b>			
Mayor & Council	288,829	283,485	305,435
Programs, Services, Activities	115,327	126,340	126,340
City Manager	550,148	697,017	661,044
Governmental Affairs & Comm.	388,333	461,977	491,933
City Clerk	309,856	256,257	313,287
Elections & Voters	54,345	38,200	74,120
Finance	1,112,160	1,244,961	1,294,292
Criminal Prosecution	721,593	747,240	852,970
Civil Representation	197,683	220,172	220,198
Human Resources	458,158	487,496	597,998
Information Technology	1,290,338	1,477,806	1,663,567
Unallocated	129,515	701	
Self Insurance	36,000	38,000	38,000
Cable Capital Support	1,632	33,000	33,000
General Government Building	255,608	316,421	230,407
Citywide Facilities	79,174	142,796	304,567
	<u>5,988,699</u>	<u>6,571,869</u>	<u>7,207,158</u>
<b>Police Department</b>			
Administration	1,114,999	1,113,728	1,160,370
Red River Regional Dispatch	991,148	513,264	534,101
Support Services	1,106,456	1,226,660	1,434,269
Community Policing	112,875	115,762	119,961
Tri-College Partnership	4,838	8,718	8,721
Investigative	1,692,713	1,751,785	1,855,441
Patrol	5,813,870	6,598,451	6,959,237
DARE	128,065	134,383	138,268
Youth Services	126,847	130,383	135,411
Bike Patrol	3,872	2,110	2,110
Tactical Team	15,744	16,000	18,732
K-9	10,660	10,495	10,495
Drug Court		10,000	10,000
Community Service	192,489	204,190	200,659
Server Training	40	1,245	1,248
Grant Funded Activities	113,802	144,963	144,965
	<u>11,428,418</u>	<u>11,982,137</u>	<u>12,733,988</u>
<b>Engineering</b>			
Engineering	1,974,116	2,428,191	2,590,950
City Traffic Signals	81,784	82,000	82,000
MnDOT Traffic Signals	28,790	61,000	61,000
Engineering Street Maintenance	362,256	365,000	518,385
	<u>2,446,946</u>	<u>2,936,191</u>	<u>3,252,335</u>

### General Fund Expenditures and Other Financing Uses - Continued

	2022 Actual	2023 Budget	2024 Budget
<b>Fire Department</b>			
Fire Protection	4,800,393	5,026,376	5,233,695
Fire Training	17,399	32,109	75,463
Fire Prevention	307,259	348,527	370,224
Emergency Management	2,541	5,434	5,185
Red River Regional Dispatch		513,263	534,099
Grant Funded Activities	170,247	189,575	241,334
	<u>5,297,839</u>	<u>6,115,284</u>	<u>6,460,000</u>
<b>Public Works Department</b>			
Street & Alley	2,145,602	2,176,433	2,389,744
Wheelage Tax Projects	83,805	82,000	82,000
Street Cleaning	194,896	219,231	233,472
Snow & Ice	350,859	355,784	436,051
Traffic Signs	136,843	136,296	148,262
Central Maintenance Building	273,999	168,929	213,341
Public Works Building	62,657	55,101	66,667
	<u>3,248,661</u>	<u>3,193,774</u>	<u>3,569,537</u>
<b>Community Development</b>			
Assessing	474,462	606,979	656,102
Planning & Zoning	454,581	444,377	587,054
City Public Art and Culture	15,306	5,000	10,000
Neighborhood Services	141,212	148,149	155,320
Rental Registration	140,375	155,324	214,580
Building Codes	669,247	639,339	653,379
	<u>1,895,183</u>	<u>1,999,168</u>	<u>2,276,435</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>30,305,746</u>	<u>32,798,423</u>	<u>35,499,453</u>



# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for particular purposes. Revenues generally consist of property taxes as well as intergovernmental revenues. Other revenues include fees and charges, donations and other miscellaneous revenues sources. Expenditures include wages and employee benefits, supplies, and other charges. Some capital expenditures may be included.

Parks - account for recreational programs offered to the citizens of Moorhead.

Library - account for expenditures relating to the maintenance of the Lake Agassiz Regional Library facility, and the City's share of the Regional Library System.

Community Development Block Grant - account for Federal Community Development Block Grant entitlements.

Mass Transit - account for the operation of the City bus system.

Economic Development - account for marketing and promotional activities relating to commercial and industrial development and for commercial marketing land acquisition.

National Opioid Settlements - account for administration of settlements received for the national opioid legal distributions.

Public Safety Aid - account for the receipt and usage of shared aid related to public safety activities.

Affordable Housing Aid - accounts for the activity associated with the City's share of affordable housing commitment.

	Park	Library	Community Development	Mass Transit	Economic Development	Economic Development Authority	National Opioid Settlements	Public Safety Aid	Affordable Housing Aid	Total
<b>Revenues / Sources</b>										
Taxes	3,952,050	966,185				709,023				5,627,258
Other Intergovernmental	1,000		313,000	4,657,620					260,817	5,232,437
Charges for Services	222,700			371,507	5,250					599,457
Interest	7,358	998		25,000		19,467				52,823
Other Revenue	210,140	21,442	176,532	3,450	120,000		64,641			596,205
Interfund Transfers				150,000	50,000					200,000
Uses of Reserves							87,040	1,273,784		1,360,824
<b>Total Revenues / Sources</b>	<b>4,393,248</b>	<b>988,625</b>	<b>489,532</b>	<b>5,207,577</b>	<b>175,250</b>	<b>728,490</b>	<b>151,681</b>	<b>1,273,784</b>	<b>260,817</b>	<b>13,669,004</b>
<b>Expenditures / Uses</b>										
Wages	2,309,765		100,715	368,236	44,259	144,627	81,681	373,784		3,423,067
Supplies	276,027	6,000	975	7,600		5,700				296,302
Other Services & Charges	1,220,931	982,625	325,871	4,334,890	92,435	468,701	70,000	200,000	260,817	7,956,270
Capital Outlay			42,615	305,490						348,105
Transfers to Other Funds	586,525							700,000		1,286,525
Fund Balance Equity Reserves			19,356	191,361	38,556	109,462				358,735
<b>Total Expenditures / Uses</b>	<b>4,393,248</b>	<b>988,625</b>	<b>489,532</b>	<b>5,207,577</b>	<b>175,250</b>	<b>728,490</b>	<b>151,681</b>	<b>1,273,784</b>	<b>260,817</b>	<b>13,669,004</b>

**PARK FUND**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	2,631,746	3,441,359	3,952,050
Other Intergovernmental	630,414	1,000	1,000
Charges for Services	209,293	219,552	222,700
Interest	9,856	16,500	7,358
Other Revenue	224,531	261,112	210,140
Interfund Transfers	1,007,767		
Leases	77,936		
<b>Total Revenues / Sources</b>	<b>4,791,543</b>	<b>3,939,523</b>	<b>4,393,248</b>
<b><u>Expenditures / Uses</u></b>			
Wages	2,087,290	2,252,018	2,309,765
Supplies	329,435	262,026	276,027
Other Services & Charges	972,796	991,597	1,220,931
Capital Outlay	182,627		
Transfers to Other Funds	427,500	415,000	586,525
Fund Balance/Equity Reserves		18,882	
<b>Total Expenditures / Uses</b>	<b>3,999,648</b>	<b>3,939,523</b>	<b>4,393,248</b>

**LIBRARY**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	740,562	932,500	966,185
Other Intergovernmental	175,529		
Interest		998	998
Other Revenue	21,738	21,442	21,442
<b>Total Revenues / Sources</b>	<b>937,829</b>	<b>954,940</b>	<b>988,625</b>
<b><u>Expenditures / Uses</u></b>			
Supplies	6,866	6,000	6,000
Other Services & Charges	999,931	948,940	982,625
<b>Total Expenditures / Uses</b>	<b>1,006,797</b>	<b>954,940</b>	<b>988,625</b>

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**COMMUNITY DEVELOPMENT**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	242,574	284,500	313,000
Special Assessments	12,488		
Other Revenue	120,810	151,532	176,532
Interfund Transfers	41,478		
<b>Total Revenues / Sources</b>	<u>417,350</u>	<u>436,032</u>	<u>489,532</u>
<b><u>Expenditures / Uses</u></b>			
Wages	118,433	120,071	100,715
Supplies	459	975	975
Other Services & Charges	256,431	272,371	325,871
Capital Outlay		42,615	42,615
Fund Balance/Equity Reserves			19,356
<b>Total Expenditures / Uses</b>	<u>375,323</u>	<u>436,032</u>	<u>489,532</u>

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**AMERICAN RESCUE PLAN ACT FUND**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	35,489		
<b>Total Revenues / Sources</b>	<u>35,489</u>		
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	1,569		
Capital Outlay	33,920		
<b>Total Expenditures / Uses</b>	<u>35,489</u>		

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**MASS TRANSIT**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	2,992		
Other Intergovernmental	3,285,499	4,680,347	4,657,620
Charges for Services	368,616	381,867	371,507
Interest	7,140	500	25,000
Other Revenue	31,213	3,900	3,450
Interfund Transfers		150,000	150,000
Uses of Reserves		8,408	
<b>Total Revenues / Sources</b>	<b><u>3,695,460</u></b>	<b><u>5,225,022</u></b>	<b><u>5,207,577</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	346,480	389,339	368,236
Supplies	13,236	7,275	7,600
Other Services & Charges	3,538,664	4,012,366	4,334,890
Capital Outlay	3,354	816,042	305,490
Fund Balance/Equity Reserves			191,361
<b>Total Expenditures / Uses</b>	<b><u>3,901,734</u></b>	<b><u>5,225,022</u></b>	<b><u>5,207,577</u></b>

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**ECONOMIC DEVELOPMENT**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	16		
Other Intergovernmental	7		
Charges for Services	2,100	5,250	5,250
Interest	7,526		
Other Revenue	47,065		120,000
Interfund Transfers	50,000	50,000	50,000
Leases	108,380		
Uses of Reserves		264,610	
<b>Total Revenues / Sources</b>	<b><u>215,094</u></b>	<b><u>319,860</u></b>	<b><u>175,250</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	13,476	29,205	44,259
Supplies	579		
Other Services & Charges	54,227	290,655	92,435
Capital Outlay	40,818		
Transfers to Other Funds	300,000		
Fund Balance/Equity Reserves			38,556
<b>Total Expenditures / Uses</b>	<b><u>409,100</u></b>	<b><u>319,860</u></b>	<b><u>175,250</u></b>

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**ECONOMIC DEVELOPMENT AUTHORITY**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Taxes	410,036	567,577	709,023
Other Intergovernmental	97,540		
Interest	8,548	7,500	19,467
Uses of Reserves		18,365	
<b>Total Revenues / Sources</b>	<b><u>516,124</u></b>	<b><u>593,442</u></b>	<b><u>728,490</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	131,307	140,083	144,627
Supplies	2,089	5,700	5,700
Other Services & Charges	314,654	447,659	468,701
Fund Balance/Equity Reserves	-		109,462
<b>Total Expenditures / Uses</b>	<b><u>448,050</u></b>	<b><u>593,442</u></b>	<b><u>728,490</u></b>

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**NATIONAL OPIOID SETTLEMENTS**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Other Revenue			64,641
Uses of Reserves			87,040
<b>Total Revenues / Sources</b>			<b><u>151,681</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages			81,681
Other Services & Charges			70,000
<b>Total Expenditures / Uses</b>			<b><u>151,681</u></b>

**PUBLIC SAFETY AID**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Uses of Reserves			1,273,784
<b>Total Revenues / Sources</b>			<b>1,273,784</b>
<b><u>Expenditures / Uses</u></b>			
Wages			373,784
Other Services & Charges			200,000
Transfers to Other Funds			700,000
<b>Total Expenditures / Uses</b>			<b>1,273,784</b>

**AFFORDABLE HOUSING AID**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			260,817
<b>Total Revenues / Sources</b>			<b>260,817</b>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges			260,817
<b>Total Expenditures / Uses</b>			<b>260,817</b>

# DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. In the case of Enterprise Funds, it is anticipated that all amounts required for servicing the debt will be provided from the respective funds' revenues. General Long-Term Debt is financed with revenue from property taxes, special assessments and transfers. The City does not use long-term debt for current operations. Revenues generally consist of property taxes, tax increments, special assessments and intergovernmental revenues. Expenditures include bond principal and interest on City bonds as well as fiscal agent fees. The Debt Service Funds in this category do not include debt for Enterprise operations. Enterprise debt is included in the Enterprise Funds budgets.

Tax Increment - account for the accumulation of resources for payment of general obligation bond principal and interest. Tax Increments are received by the City to meet these requirements.

Special Assessment - account for the accumulation of resources for payment of general obligation bond principal and interest. Special assessment collections from benefiting properties and in some instance's property taxes are used by the City to meet these requirements.

	Tax Increment	Special Assessment	Total
<b><u>Revenues / Sources</u></b>			
Taxes		4,582,500	4,582,500
Tax Increments	655,092		655,092
Other Intergovernmental	514,571	217,300	731,871
Interest		478,206	478,206
Special Assessments		6,649,713	6,649,713
Other Revenue		249,701	249,701
Interfund Transfers		1,305,853	1,305,853
Uses of Reserves		3,192,531	3,192,531
	<u>1,169,663</u>	<u>16,675,804</u>	<u>17,845,467</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	1,024,195	16,351,331	17,375,526
Fund Balance/Equity Reserves	145,468	324,473	469,941
	<u>1,169,663</u>	<u>16,675,804</u>	<u>17,845,467</u>

**TAX INCREMENT**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Tax Increments	615,794	617,592	655,092
Other Intergovernmental	585,362	573,069	514,571
Interest	766		
Other Revenue	300,000		
Interfund Transfers	300,000		
Total Revenues / Sources	<u>1,801,922</u>	<u>1,190,661</u>	<u>1,169,663</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	696,107		
Debt Service	1,503,254	1,024,394	1,024,195
Fund Balance/Equity Reserves		166,267	145,468
Total Expenditures / Uses	<u>2,199,361</u>	<u>1,190,661</u>	<u>1,169,663</u>

**SPECIAL ASSESSMENT**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	3,594,580	4,482,500	4,582,500
Other Intergovernmental	1,108,055	217,300	217,300
Interest	238,638	9,526	478,206
Special Assessments	9,288,668	7,205,893	6,649,713
Other Revenue	85,114	249,576	249,701
Bond Proceeds	244,400		
Interfund Transfers	1,310,227	1,310,227	1,305,853
Leases	26,495		
Uses of Reserves		2,191,194	3,192,531
Total Revenues / Sources	<u>15,896,177</u>	<u>15,666,216</u>	<u>16,675,804</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	109,015		
Debt Service	64,816,898	15,162,835	16,351,331
Fund Balance/Equity Reserves		503,381	324,473
Total Expenditures / Uses	<u>64,925,913</u>	<u>15,666,216</u>	<u>16,675,804</u>



# CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to acquire capital assets or construction of non-assessed infrastructure not financed by Enterprise Funds or Internal Service Funds. Revenues generally consist of property taxes, intergovernmental revenue and Enterprise Fund transfers. Expenditures include equipment purchases, buildings, land, and street improvements.

Capital Improvement Fund - account for capital outlay related to City buildings, flood mitigation, improvements and equipment.

Permanent Improvement Fund - account for construction of public improvements or services funded by municipal state aid and other city funds.

Additional capital improvements to streets and bridges are included in the Engineer's Capital Improvement Plan document and will be maintained within separate capital project funds.

	Capital Improvement	Permanent Improvement	Total
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	5,000,000	8,632,273	13,632,273
Bond Proceeds	5,000,000	10,875,000	15,875,000
Interfund Transfers	2,617,000	150,000	2,767,000
Other Revenue	20,050		20,050
Uses of Reserves	350,000		350,000
Total Revenues / Sources	12,987,050	19,657,273	32,644,323
<b><u>Expenditures / Uses</u></b>			
Supplies	32,000		32,000
Other Services & Charges	235,231	1,042,425	1,277,656
Capital Outlay	12,049,819	18,614,848	30,664,667
Transfers to Other Funds	670,000		670,000
Total Expenditures / Uses	12,987,050	19,657,273	32,644,323

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**CAPITAL IMPROVEMENT**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		54,000	5,000,000
Interest	20,526		
Other Revenue	134,116	20,050	20,050
Bond Proceeds			5,000,000
Interfund Transfers	2,023,738	2,050,000	2,617,000
Uses of Reserves		647,050	350,000
Total Revenues / Sources	<u>2,178,380</u>	<u>2,771,100</u>	<u>12,987,050</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	14,457		32,000
Other Services & Charges	599,558	66,000	235,231
Capital Outlay	629,505	1,792,450	12,049,819
Transfers to Other Funds	1,830,146	912,650	670,000
Total Expenditures / Uses	<u>3,073,666</u>	<u>2,771,100</u>	<u>12,987,050</u>

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**PERMANENT IMPROVEMENT**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Taxes			
Other Intergovernmental	4,096,921	2,266,000	8,632,273
Charges for Services	30,592		
Interest	22,981		
Special Assessments	227,663		
Other Revenue	966		
Bond Proceeds	11,403,331	9,024,000	10,875,000
Interfund Transfers	845,000	375,000	150,000
Total Revenues / Sources	<u>16,627,454</u>	<u>11,665,000</u>	<u>19,657,273</u>
<b><u>Expenditures / Uses</u></b>			
Supplies			
Other Services & Charges	63,278	1,323,650	1,042,425
Capital Outlay	17,857,470	10,341,350	18,614,848
Transfers to Other Funds	41,478		
Total Expenditures / Uses	<u>17,962,226</u>	<u>11,665,000</u>	<u>19,657,273</u>

# ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Revenues are derived primarily from service charges. Expenditures include wages and employee benefits, supplies, other charges and capital outlay.

Storm Water - account for the operation and maintenance of the City's storm water pumping stations, ditches and water retention system.

Wastewater Treatment - account for the operations and maintenance of the City's wastewater treatment facility, lift stations and collection system.

Sanitation - account for the operation and maintenance of the City's solid waste collection system, compost site and recycling.

Golf Courses - account for the operation and maintenance of the City's two 18 hole Golf Courses.

Forestry - account for the operation of shade tree and diseased tree control activities.

Pest Control - account for the operation of mosquito abatement, animal control and right-of-way maintenance.

Airport - account for the operation and maintenance of the City's airport facility.

Street Light Utility - account for the operation and maintenance of the City's street light utility.

## Summary of Enterprise Funds:

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Forestry	Pest Control	Airport	Street Light Utility	Total
<b>Revenues / Sources</b>									
Licenses & Permits						5,050			5,050
Other Intergovt'l			225,000	20,000	40,000	48,000	29,504	78,800	441,304
Charges for Services	2,923,580	10,465,901	5,222,950	1,458,100	1,127,265	738,145		840,000	22,775,941
Interest	21,333	65,000	5,389	10,000	3,000	7,500		3,000	115,222
Special Assessments		249,671							249,671
Other Revenue		47,440	55,000	95,156			84,500		282,096
Interfund Transfers				557,775					557,775
Uses of Reserves	489,649	984,951		150,000	110,066	83,210	30,563	19,600	1,868,039
<b>Total Revenues / Sources</b>	<b>3,434,562</b>	<b>11,812,963</b>	<b>5,508,339</b>	<b>2,291,031</b>	<b>1,280,331</b>	<b>881,905</b>	<b>144,567</b>	<b>941,400</b>	<b>26,295,098</b>
<b>Expenditures / Uses</b>									
Wages	367,976	1,907,607	2,033,517	1,139,273	812,129	235,885			6,496,387
Supplies	22,420	754,627	316,912	246,305	160,185	66,950	6,400		1,573,799
Other Services & Charges	1,350,297	3,354,545	2,897,910	755,453	258,017	478,641	132,015	843,753	10,070,631
Capital Outlay	475,766	1,175,000							1,650,766
Debt Service		3,441,184							3,441,184
Transfers to Other Funds	1,218,103	1,180,000	260,000	150,000	50,000	99,775		42,150	3,000,028
Fund Balance/Equity Reserves						654	6,152	55,497	62,303
<b>Total Expenditures / Uses</b>	<b>3,434,562</b>	<b>11,812,963</b>	<b>5,508,339</b>	<b>2,291,031</b>	<b>1,280,331</b>	<b>881,905</b>	<b>144,567</b>	<b>941,400</b>	<b>26,295,098</b>

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**STORM WATER**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	98,940		
Charges for Services	2,809,170	2,853,509	2,923,580
Interest	22,287	20,000	21,333
Other Revenue	1,707		
Uses of Reserves		558,150	489,649
Total Revenues / Sources	<u>2,932,104</u>	<u>3,431,659</u>	<u>3,434,562</u>
<b><u>Expenditures / Uses</u></b>			
Wages	347,764	357,951	367,976
Supplies	15,847	51,514	22,420
Other Services & Charges	2,286,162	1,576,042	1,350,297
Capital Outlay			475,766
Transfers to Other Funds	1,334,082	1,446,152	1,218,103
Total Expenditures / Uses	<u>3,983,855</u>	<u>3,431,659</u>	<u>3,434,562</u>

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**WASTEWATER TREATMENT**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			
Charges for Services	9,846,367	9,843,816	10,465,901
Interest	56,351	65,000	65,000
Special Assessments		249,671	249,671
Other Revenue	65,516	47,440	47,440
Uses of Reserves		1,006,427	984,951
Total Revenues / Sources	<u>9,968,234</u>	<u>11,212,354</u>	<u>11,812,963</u>
<b><u>Expenditures / Uses</u></b>			
Wages	1,569,888	1,846,949	1,907,607
Supplies	715,691	764,300	754,627
Other Services & Charges	4,878,654	2,892,425	3,354,545
Capital Outlay		1,169,000	1,175,000
Debt Service	629,236	3,874,680	3,441,184
Transfers to Other Funds	687,724	665,000	1,180,000
Total Expenditures / Uses	<u>8,481,193</u>	<u>11,212,354</u>	<u>11,812,963</u>

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**SANITATION**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	225,000	225,000	225,000
Charges for Services	4,939,182	5,186,350	5,222,950
Interest	3,798	5,389	5,389
Other Revenue	52,890	55,000	55,000
Total Revenues / Sources	<u>5,220,870</u>	<u>5,471,739</u>	<u>5,508,339</u>
<b><u>Expenditures / Uses</u></b>			
Wages	1,823,699	2,050,997	2,033,517
Supplies	415,562	352,500	316,912
Other Services & Charges	3,213,674	2,642,098	2,897,910
Capital Outlay			
Transfers to Other Funds	261,044	260,000	260,000
Fund Balance/Equity Reserves		166,144	
Total Expenditures / Uses	<u>5,713,979</u>	<u>5,471,739</u>	<u>5,508,339</u>

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**GOLF COURSES**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		20,000	20,000
Charges for Services	1,708,339	1,353,350	1,458,100
Interest	3,039		10,000
Other Revenue	56,174	74,500	95,156
Interfund Transfers	473,250	473,250	557,775
Uses of Reserves			150,000
Total Revenues / Sources	<u>2,240,802</u>	<u>1,921,100</u>	<u>2,291,031</u>
<b><u>Expenditures / Uses</u></b>			
Wages	996,552	1,011,827	1,139,273
Supplies	247,133	214,420	246,305
Other Services & Charges	781,227	651,088	755,453
Transfers to Other Funds			150,000
Fund Balance/Equity Reserves		43,765	
Total Expenditures / Uses	<u>2,024,912</u>	<u>1,921,100</u>	<u>2,291,031</u>

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**FORESTRY**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	75,004		40,000
Charges for Services	995,779	1,035,464	1,127,265
Interest	1,350	3,000	3,000
Other Revenue	3,543		
Uses of Reserves		59,347	110,066
Total Revenues / Sources	<u>1,075,676</u>	<u>1,097,811</u>	<u>1,280,331</u>
<b><u>Expenditures / Uses</u></b>			
Wages	639,219	744,193	812,129
Supplies	172,289	118,575	160,185
Other Services & Charges	313,286	185,043	258,017
Transfers to Other Funds	53,652	50,000	50,000
Total Expenditures / Uses	<u>1,178,446</u>	<u>1,097,811</u>	<u>1,280,331</u>

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**ANIMAL CONTROL**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Licenses & Permits	4,722	5,050	5,050
Charges for Services	120,956	116,145	116,145
Interest	136		
Uses of Reserves			5,744
Total Revenues / Sources	<u>125,814</u>	<u>121,195</u>	<u>126,939</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	65,434	54,304	60,914
Transfers to Other Funds	66,291	66,025	66,025
Fund Balance/Equity Reserves		866	
Total Expenditures / Uses	<u>131,725</u>	<u>121,195</u>	<u>126,939</u>

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**RIGHT-OF-WAY MAINTENANCE**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	51,377	48,000	48,000
Charges for Services	365,564	400,000	400,000
Interest	1,684	2,000	4,000
Other Revenue	424		
Uses of Reserves			77,176
Total Revenues / Sources	<u>419,049</u>	<u>450,000</u>	<u>529,176</u>
<b><u>Expenditures / Uses</u></b>			
Wages	102,441	199,025	223,456
Supplies	60,553	77,880	65,700
Other Services & Charges	115,379	150,595	217,520
Transfers to Other Funds	20,952	22,500	22,500
Total Expenditures / Uses	<u>299,325</u>	<u>450,000</u>	<u>529,176</u>

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**MOSQUITO CONTROL**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	227,964	222,000	222,000
Interest	3,535	3,500	3,500
Other Revenue	26		
Uses of Reserves		50	290
Total Revenues / Sources	<u>231,525</u>	<u>225,550</u>	<u>225,790</u>
<b><u>Expenditures / Uses</u></b>			
Wages	12,184	12,773	12,429
Supplies		1,250	1,250
Other Services & Charges	129,425	200,277	200,207
Transfers to Other Funds	11,576	11,250	11,250
Fund Balance/Equity Reserves			654
Total Expenditures / Uses	<u>153,185</u>	<u>225,550</u>	<u>225,790</u>



**AIRPORT**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	62,043	912,154	29,504
Charges for Services	66,446		
Other Revenue	18,370	84,500	84,500
Interfund Transfers	358,913	192,650	
Uses of Reserves			30,563
Total Revenues / Sources	<u>505,772</u>	<u>1,189,304</u>	<u>144,567</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	8,295	6,400	6,400
Other Services & Charges	573,473	151,452	132,015
Capital Outlay		1,025,300	
Fund Balance/Equity Reserves		6,152	6,152
Total Expenditures / Uses	<u>581,768</u>	<u>1,189,304</u>	<u>144,567</u>

**STREET LIGHT UTILITY**

	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			78,800
Charges for Services	845,207	840,000	840,000
Interest	4,037	3,000	3,000
Other Revenue	13		
Uses of Reserves			19,600
Total Revenues / Sources	<u>849,257</u>	<u>843,000</u>	<u>941,400</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	619,478	745,174	843,753
Transfers to Other Funds	242,463	42,150	42,150
Fund Balance/Equity Reserves		55,676	55,497
Total Expenditures / Uses	<u>861,941</u>	<u>843,000</u>	<u>941,400</u>

# INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of services provided to other departments or agencies of the City, on a cost-reimbursement basis. Revenues consist of equipment rents and service charges collected from other departments. Expenditures include wages and employee benefits, supplies, other charges and equipment replacement purchases.

Information Technology - account for the accumulation and allocation of costs associated with electronic data processing.

Vehicles & Equipment - account for the rental of motor vehicles and maintenance equipment to other departments.

Central Maintenance Shop - account for the repair and maintenance of fleet vehicles and bulk motor fuel sales to other departments.

Radio & Weapons - account for the accumulation and allocation of costs associated with mobile communications and weapon replacement.

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio & Weapons	Total
<b><u>Revenues / Sources</u></b>					
Charges for Services	1,230,000	2,855,056	2,018,604	423,343	6,527,003
Interest		50,000		15,000	65,000
Other Revenue		100,000	500		100,500
Interfund Transfers	50,000	900,000		70,000	1,020,000
Use of Reserves	132,239	1,026,361			1,158,600
Total Revenues / Sources	<u>1,412,239</u>	<u>4,931,417</u>	<u>2,019,104</u>	<u>508,343</u>	<u>8,871,103</u>
<b><u>Expenditures / Uses</u></b>					
Wages		30,775	313,713		344,488
Supplies	200,000	100	1,685,061	22,000	1,907,161
Other Services & Charges	687,239	13,500	20,330	146,770	867,839
Capital Outlay	525,000	4,887,042		310,000	5,722,042
Fund Balance/Equity Reserves				29,573	29,573
Total Expenditures / Uses	<u>1,412,239</u>	<u>4,931,417</u>	<u>2,019,104</u>	<u>508,343</u>	<u>8,871,103</u>

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**INFORMATION TECHNOLOGY**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	525,720	670,470	1,230,000
Interest	2,281		
Interfund Transfers		100,000	50,000
Uses of Reserves		91,500	132,239
Total Revenues / Sources	<u>528,001</u>	<u>861,970</u>	<u>1,412,239</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	107,386	80,289	200,000
Other Services & Charges	507,532	574,181	687,239
Capital Outlay		207,500	525,000
Total Expenditures / Uses	<u>614,918</u>	<u>861,970</u>	<u>1,412,239</u>

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**VEHICLES & EQUIPMENT**


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	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,665,022	1,683,258	2,855,056
Interest	28,014	30,000	50,000
Other Revenue	31,802	75,000	100,000
Interfund Transfers			900,000
Uses of Reserves		463,484	1,026,361
Total Revenues / Sources	<u>1,724,838</u>	<u>2,251,742</u>	<u>4,931,417</u>
<b><u>Expenditures / Uses</u></b>			
Wages	26,683	25,073	30,775
Supplies	8,502	100	100
Other Services & Charges	1,713,716	13,500	13,500
Capital Outlay		2,213,069	4,887,042
Total Expenditures / Uses	<u>1,748,901</u>	<u>2,251,742</u>	<u>4,931,417</u>

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**CENTRAL MAINTENANCE SHOP**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	2,136,484	2,018,604	2,018,604
Other Revenue	391	500	500
Total Revenues / Sources	<u>2,136,875</u>	<u>2,019,104</u>	<u>2,019,104</u>
<b><u>Expenditures / Uses</u></b>			
Wages	292,676	298,154	313,713
Supplies	1,995,828	1,699,500	1,685,061
Other Services & Charges	27,390	21,450	20,330
Total Expenditures / Uses	<u>2,315,894</u>	<u>2,019,104</u>	<u>2,019,104</u>

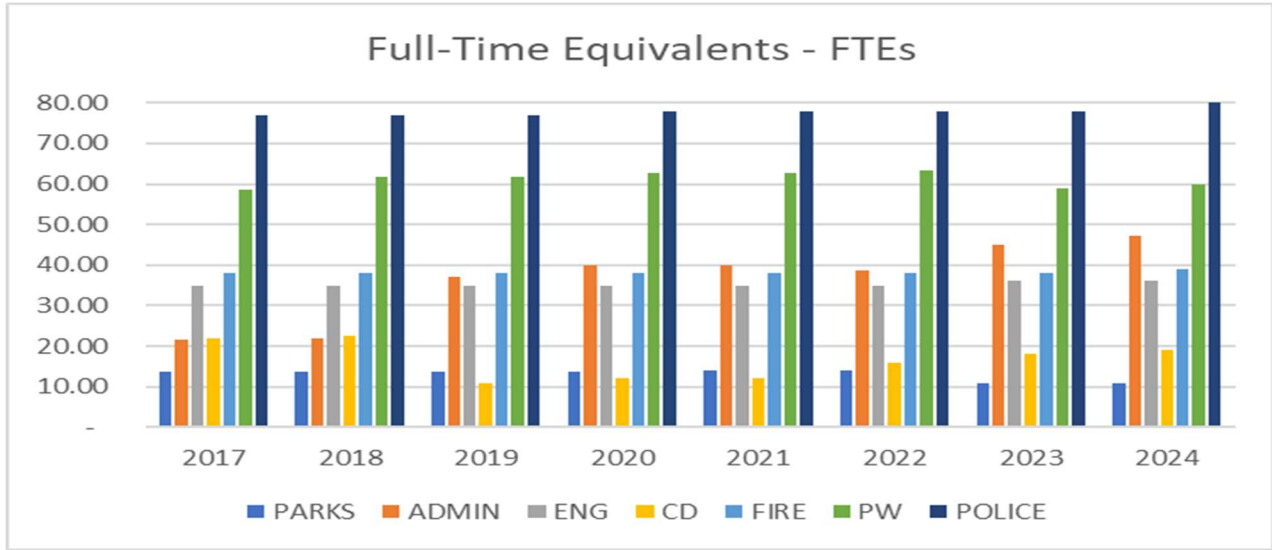
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**RADIO & WEAPONS**


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	2022 Actual	2023 Budget	2024 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	376,787	409,009	423,343
Interest	18,218	15,000	15,000
Other Revenue	36		
Interfund Transfers		70,000	70,000
Uses of Reserves		62,155	
Total Revenues / Sources	<u>395,041</u>	<u>556,164</u>	<u>508,343</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	4,490	57,000	22,000
Other Services & Charges	172,376	144,619	146,770
Capital Outlay		354,545	310,000
Fund Balance/Equity Reserves			29,573
Total Expenditures / Uses	<u>176,866</u>	<u>556,164</u>	<u>508,343</u>

# STAFFING LEVEL



DEPT	2017	2018	2019	2020	2021	2022	2023	2024
<b>PARKS</b>	13.750	13.750	13.750	13.630	14.130	14.000	12.000	11.000
<b>ADMIN</b>	21.500	22.000	36.000	39.970	39.980	38.630	43.130	47.130
<b>ENG</b>	35.000	35.000	35.000	35.000	35.000	35.000	36.000	36.000
<b>CD/PNS</b>	22.000	22.500	11.000	12.000	12.000	15.850	17.000	19.000
<b>FIRE</b>	38.000	38.000	38.000	38.000	38.000	38.000	38.000	39.000
<b>PW</b>	58.630	61.630	61.630	62.630	62.630	63.260	59.760	59.760
<b>POLICE</b>	77.000	77.000	78.000	78.000	78.000	78.000	78.000	81.000
<b>Total FTE's</b>	265.880	269.880	273.380	279.230	279.740	282.740	283.890	292.890

Note: January 1, 2019, the Planning & Neighborhood Services Department (PNS) was reorganized with various activities reclassified to Administration (Admin). January 1, 2023, the Facilities function previously classified in Public Works (PW) has been reclassified to Administration (Admin).