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ANNUAL BUDGET

CITY OF MOORHEAD, MINNESOTA

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INTRODUCTION

CITY OFFICIALS

ELECTED OFFICIALS

TERM EXPIRATION

Michelle (Shelly) Carlson	Mayor	2026
Nicole Mattson	Council Member, Ward 1	2028
Ryan Nelson	Council Member, Ward 1	2026
Emily Moore	Council Member, Ward 2	2028
Heather Nesemeier	Council Member, Ward 2	2026
Lisa Borgen	Council Member, Ward 3	2028
Deb White	Council Member, Ward 3	2026
Sebastian McDougall	Council Member, Ward 4	2028
Chuck Hendrickson	Council Member, Ward 4	2026

APPOINTED OFFICIALS

Dan Mahli City Manager

DEPARTMENT DIRECTORS

Mike Rietz	Assistant City Manager
Kristie Leshovsky	Community Development
Melissa Discher	Parks & Recreation (Interim)
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

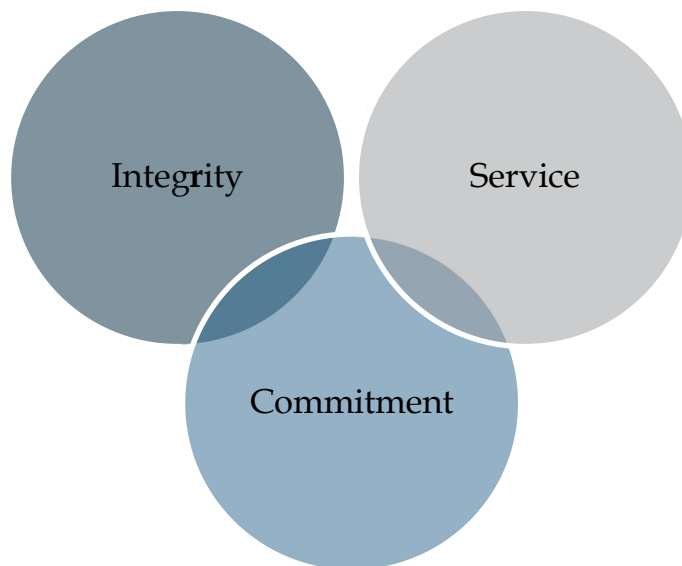
To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.



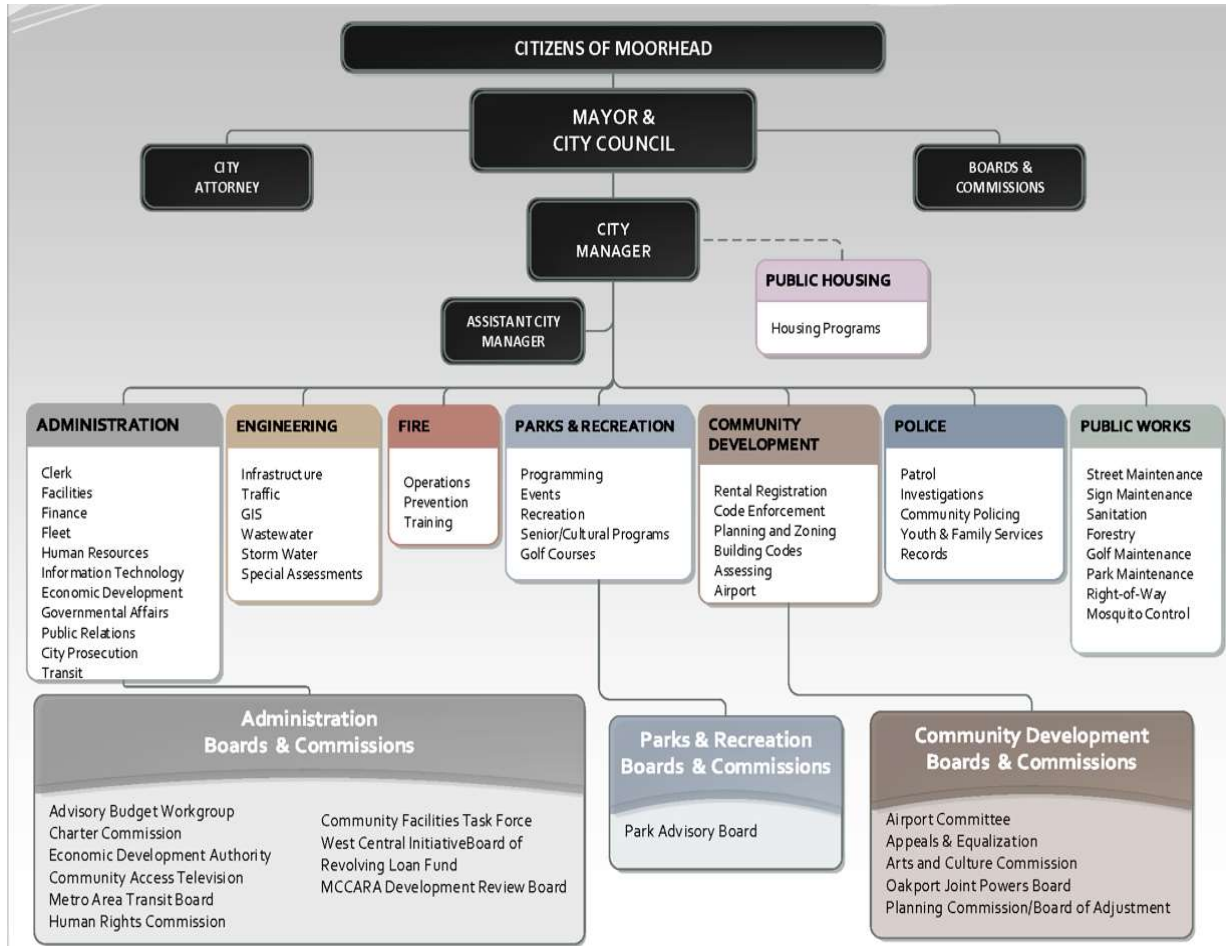
VISION

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 9, 2024

**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 2025 City of Moorhead Operating and Capital Budget of \$141,877,671 and the 2025 Economic Development Authority Budget of \$766,140 for the fiscal year commencing on January 1, 2025 and ending on December 31, 2025. 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 2025 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 2025. The priorities for the 2025 budget included, employee wages and benefits, public safety, downtown and neighborhood development and parks and recreation.

Budget Process

Each department in the City manages its own operating budget. Department heads reviewed prior years expenses and anticipated needs for 2025. Each department head then submitted budget requests for operational funding needs in 2025 with consideration of potential needs in 2026 and 2027. 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 2025 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 2025 Operating Budget and the 2025 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 2025. 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 2025 Budget were affirmed by the Mayor and City Council on September 23, 2024, to comply with statutory requirements to certify the preliminary 2025 tax levy and adopt the Proposed 2025 Budget by September 30, 2024. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 9, 2024, at which time the public meeting was held. The final 2025 property tax levy and the final 2025 Operating and Capital Budget was approved by the City Council on December 9, 2024.

2025 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 2025 are projected to increase \$12,693. 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 just over \$918,000 in new property tax revenue for 2025. 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 2025. 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 2025 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 2025 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).

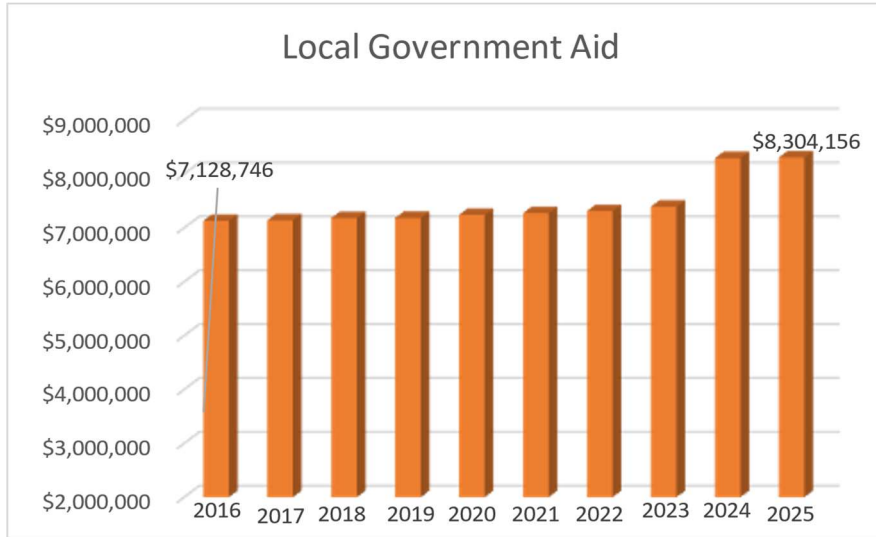
The 2025 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Pest Control, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2025 Budget includes the City's Vehicle & Equipment Replacement, Radio & Weapons, Information Technology and Central Maintenance Shop Internal Service Funds.

2025 Budget Summary

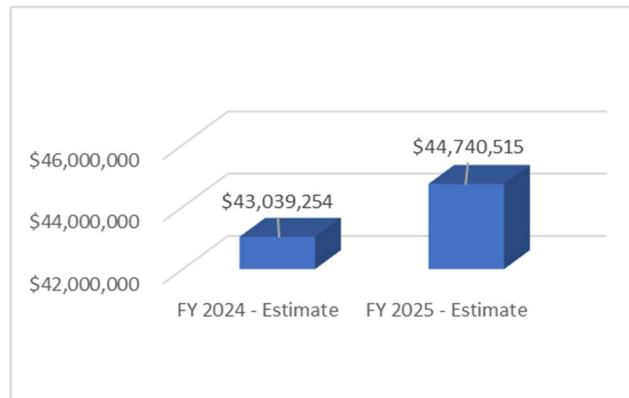
The City of Moorhead's 2025 Operating & Capital Budget totals \$142,643,811; an increase of \$7,781,713 (5.80%) from the previous year. The EDA's 2025 budget totals \$766,140; an increase of \$37,650 (5.2%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

Projected Revenues

- Local Government Aid (LGA) for 2025 is \$8,304,156, which is an increase of \$12,693 over the 2024 LGA allocation of \$8,291,463. The 2023 Legislature increased the total appropriation by \$80 million up to \$644 million for aids payable in 2024 and beyond. During the same session, the Legislature also made changes to the formula used for distributing funds.



- Net growth in tax capacity of 1,818,251 provided an opportunity for additional tax revenue of approximately \$918,073. The increase in growth was approximately 4% from the prior year.



- The total approved 2025 City Tax Levy is \$24,189,027, which is a \$3,125,000 increase over the previous year. The total approved 2025 Economic Development Authority Tax Levy is \$746,140, which is a \$37,117 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,600,000, an increase of \$125,000 from 2024. The City Charter allows a transfer from the electric utility in an amount not to exceed 20 percent 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 \$1.80 per month on a median home (value of \$235,600), 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, \$0.43 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 \$0.41 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.

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 2025 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 - 8%
 - Auto Insurance - 8%
- As of this writing, two of the City's five bargaining unit contracts have been finalized. The wage and benefit budget reflects the general wage increase, step increases, and other adjustments outlined in the approved contracts. For the bargaining units with unfinalized contracts, estimated general wage increases and step increases are included in the personnel budget.
- Changes in wages and benefits for existing employees and new positions increased the budget by approximately \$2,293,620. The staffing level included in the 2025 Operating and Capital Budget reflects funding one new position and authorizing two 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 are listed below:

- (2) Police Officers (authorized)
- (1) Streets Truck Driver (funded)

- Health insurance benefits are with the Lakes Area Service Cooperative and Medica. A 6% increase to the employer contribution costs for health insurance are included in the 2025 budget.

- Debt service expenditures were increased slightly in the 2025 budget. Two new bond issues were completed during 2024 to finance the Library/Community Center and Moorhead Center redevelopment. A bonding issue for infrastructure improvement projects is anticipated for 2025.

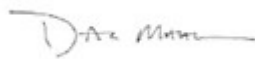
- The City completed its fifth, 5-year Capital Improvement Plan (CIP) which included capital purchases and projects in excess of \$5,000 each. The CIP was approved by the City Council at the December 9, 2024 meeting. The 2025 capital outlay budget was set for 2025 and estimates for future capital outlay were presented for years 2026-2029. The total capital outlay budget for 2025 is \$40,157,055, which includes various infrastructure projects of \$29,442,000, enterprise outlay of \$4,234,250 and \$3,596,515 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 \$47,715 is included in the 2025 budget. This additional amount is a 4.8% increase above the 2024 contribution.

Conclusion

I am proud of the 2025 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 2025 budget and process is strategic, comprehensive, data-driven, thoughtful and informed.

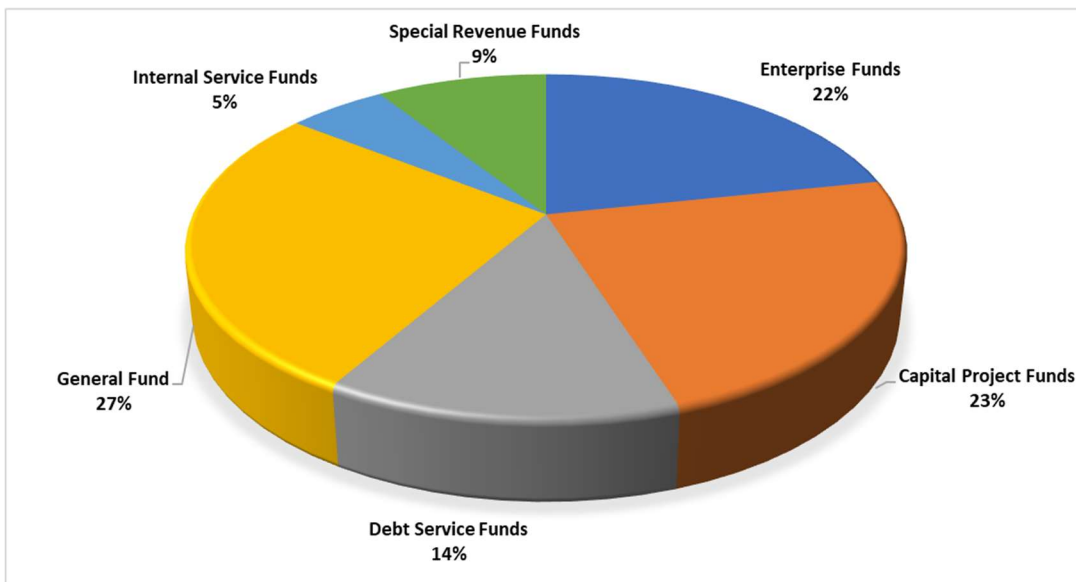
Respectfully Submitted,



Dan Mahli,
City Manager

Budget by Fund

Fund	2024	2025	Increase (Decrease)
AIRPORT	\$ 144,567	746,666	\$ 602,099
AFFORDABLE HOUSING AID	260,817	114,558	(146,259)
CAPITAL PROJECTS	32,644,323	33,143,352	499,029
CDBG	489,532	547,149	57,617
CENTRAL MAINT. SHOP	2,019,104	1,938,708	(80,396)
CITY ECONOMIC DEVELOPMENT	175,250	162,625	(12,625)
EDA TAX LEVY	728,490	766,140	37,650
DEBT SERVICE	16,675,804	17,755,929	1,080,125
FORESTRY	1,280,331	1,492,543	212,212
GENERAL	35,499,453	38,559,583	3,060,130
GOLF COURSE	2,291,031	2,369,299	78,268
INFORMATION TECH.	1,412,239	1,266,467	(145,772)
LIBRARY	988,625	1,036,340	47,715
MASS TRANSIT	5,207,577	5,476,521	268,944
NATIONAL OPIOID SETTLEMENTS	151,681	164,707	13,026
PARK	4,393,248	4,648,484	255,236
PEST CONTROL	881,905	1,100,205	218,300
PUBLIC SAFETY AID	1,273,784	215,453	(1,058,331)
RADIO/WEAPONS	508,343	719,663	211,320
SANITATION	5,508,339	5,793,800	285,461
STORM WATER	3,434,562	4,498,870	1,064,308
STREET LIGHT UTILITY	941,400	1,337,451	396,051
TIF	1,169,663	1,493,187	323,524
VEHICLES	4,931,417	3,643,664	(1,287,753)
WASTEWATER	11,812,963	13,652,447	1,839,484
	\$ 134,824,448	\$ 142,643,811	\$ 7,819,363



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 45,202 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"> • Growth in tax capacity • Debt service requirements • Capital outlay project requests • Operating requests
July-August	Meetings between City Manager, Assistant City Manager, Finance Director and Department Directors/Division Heads <ul style="list-style-type: none"> • Operating requests are discussed and Manager makes recommendations • Capital requests are discussed and Manager makes recommendations
September – 2 nd Week	Proposed budget presented to Mayor and Council
September – 4 th Week	Certified Preliminary Levy to Clay County Auditor
September 30 th	Last day to certify preliminary tax levy to county auditor
December – 2 nd Week	Presentation of 2025 budget and tax levy to public for input at the Council meeting – budget hearing/Truth-in-taxation
December – 2 nd Week	Approval of 2025 Budget and tax levy
December – 3 rd Week	Certified Final Tax Levy to Clay County Auditor
December 28 th	Last day to certify final tax levy to county auditor

A balanced budget approach is used throughout the budgeting process.

BUDGET SNAPSHOT 2025



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**

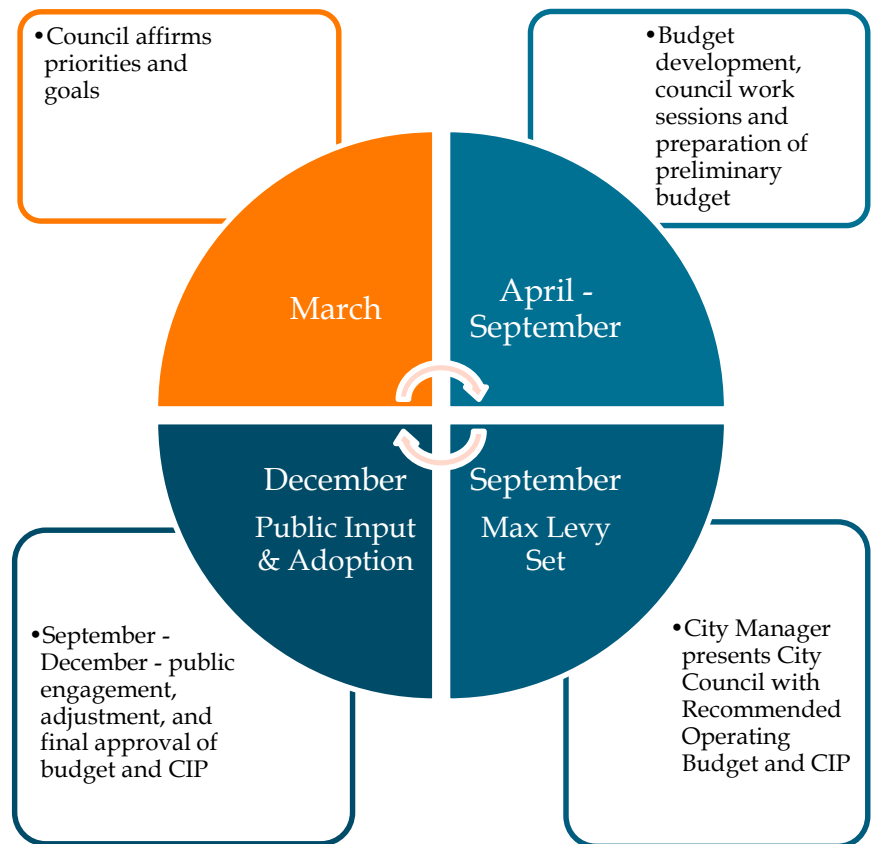
The City of Moorhead has an Aa2 Credit Rating

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

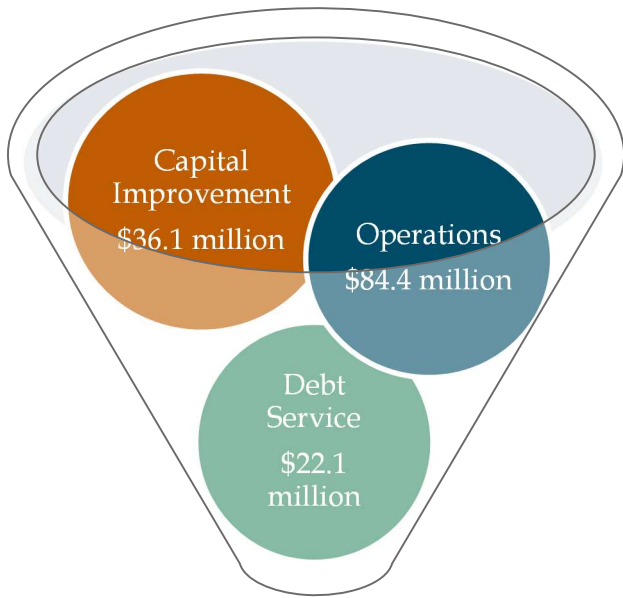
Budget Process



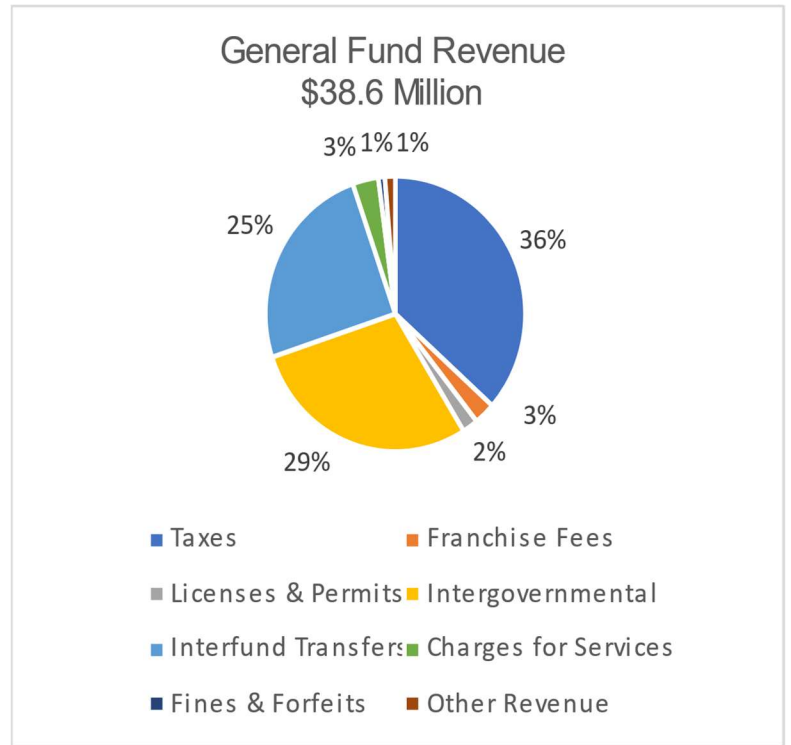
2025 Adopted Budget

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

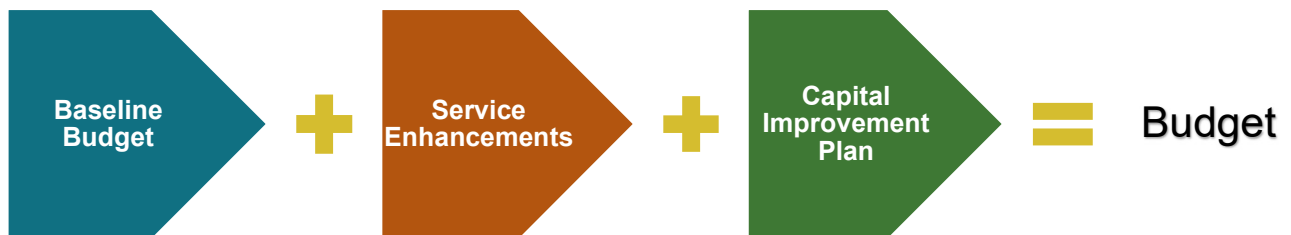
budget is \$142,643,811. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



Total 2025 Budget
\$142.6 Million



Budget Formula



Where the Money Comes From

General Fund Operating \$38.6 Million

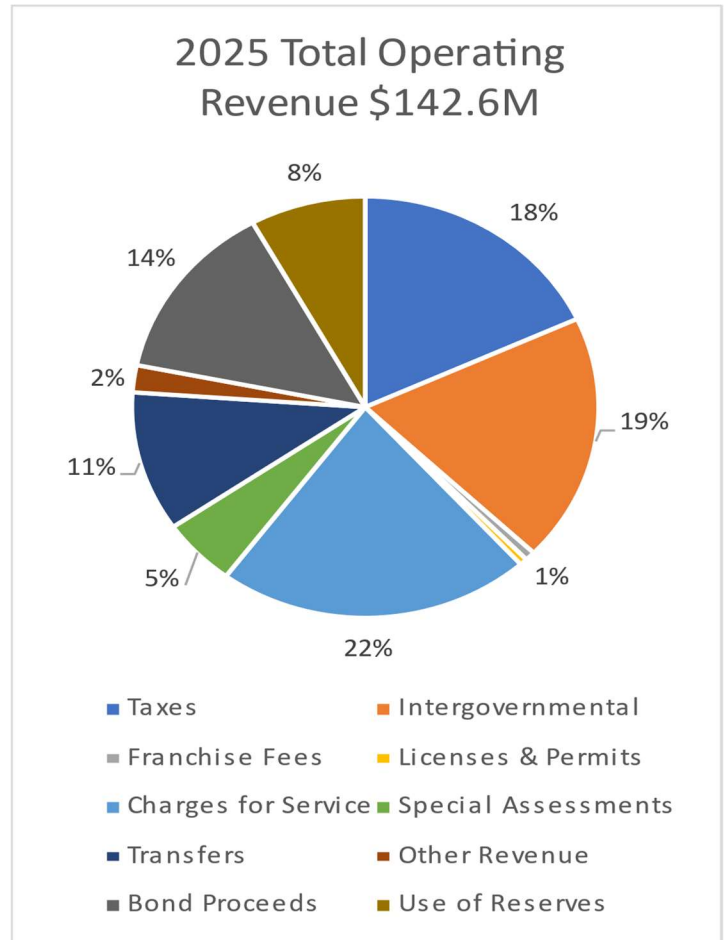
Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this 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 \$84.8 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 \$19.2 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.

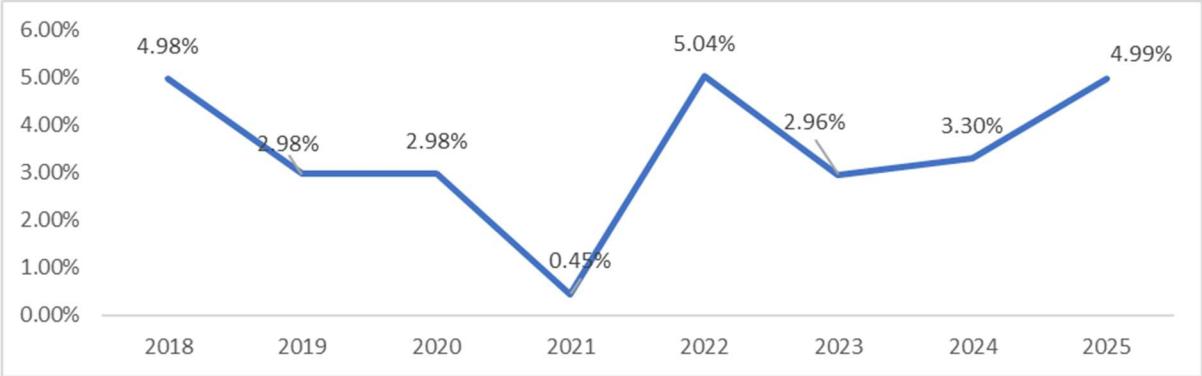


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 18% of the total revenues. Charges for services help fund the total budget by 22%.

Property Tax

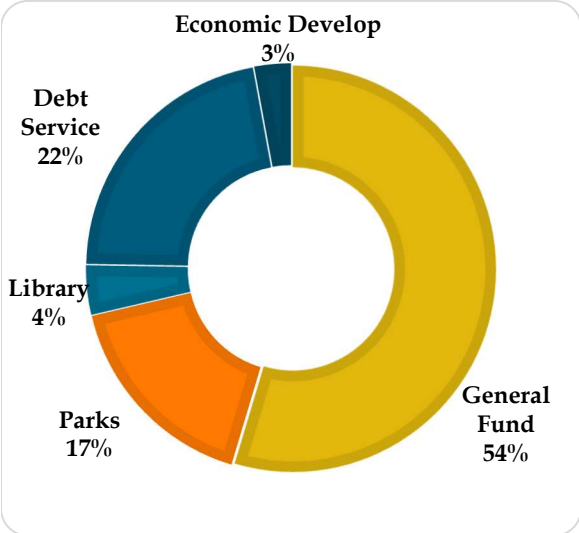
Property Tax Rates

The median residential home market value in Moorhead is \$235,600, with an annual estimated property tax of \$1,166. The City receives 39% of the annual tax payment. Property tax rate change increases have averaged approximately 3.24% annually since 2018.

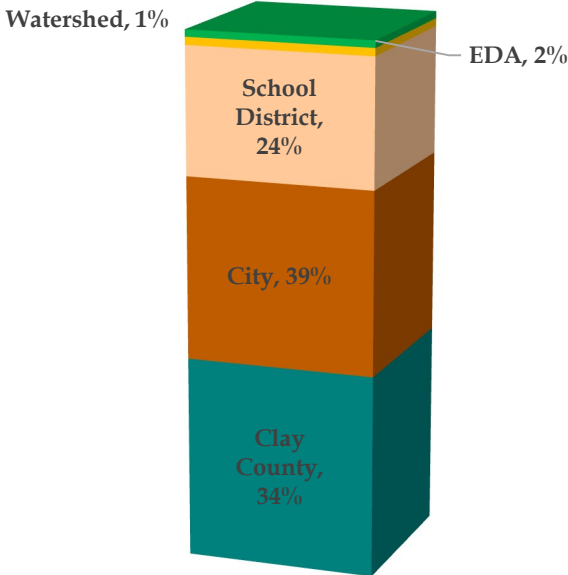


Tax Levy Distribution

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

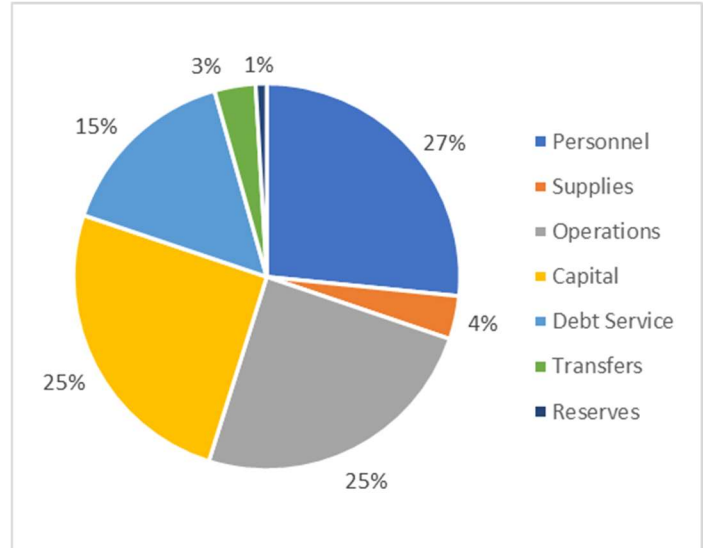


Total tax bill allocation in 2024



Where Does the Money Go?

Overall, the adopted 2025 budget includes expenditures in six major categories for all funds. The largest being personnel at \$37.9 million dollars (27%). Personnel costs fund wages and benefits of employees. The second largest cost is capital costs in the amount of \$36.1 million dollars (25%). Capital costs fund various infrastructure projects as well as the equipment necessary to support that infrastructure.



5-Year Capital Improvement Plan The City created a 5-year capital improvement plan with approved spending for capital outlay in 2025 of \$36,096,670. 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 5% for 2025. Purchases and projects are summarized below:



General Fund Expenditures \$38.6 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.

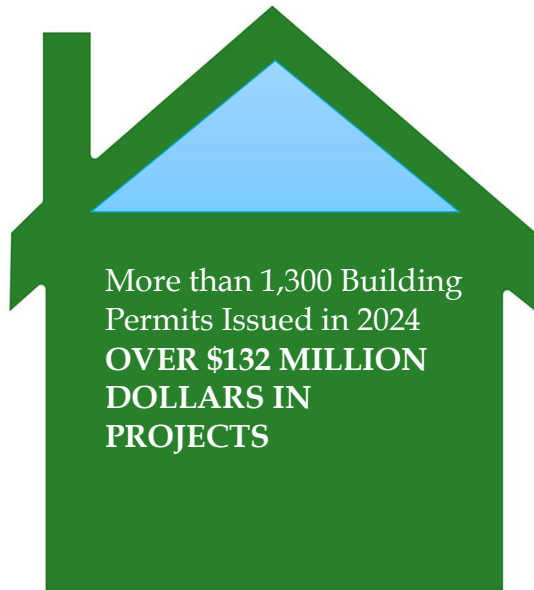

Moorhead at a Glance

Incorporated
1881

22.2 Square Miles

Population +45,202

Education, Arts and Achievement



More than 1,300 Building Permits Issued in 2024
OVER \$132 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

911



Over 1800 annual fire calls and 2900 medical calls

Two fire stations



2025 Adopted Budget

General Summaries by Fund

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GENERAL FUND

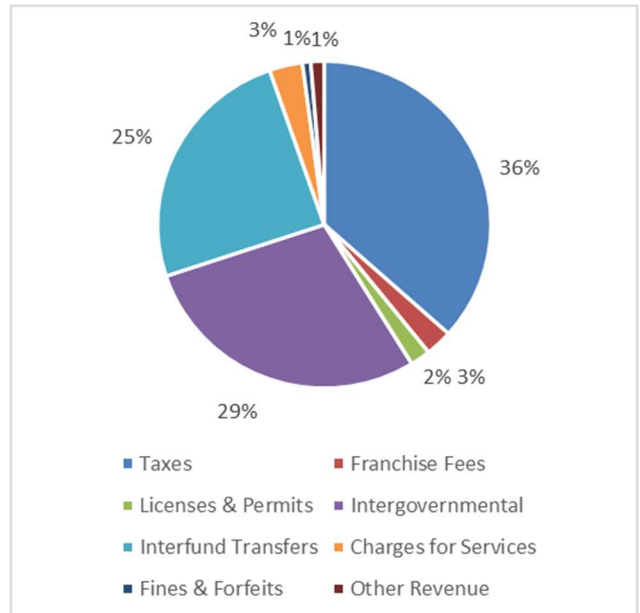
The General Fund provides for the accounting of general governmental functions related to the City's statutory obligations. Those functions include; street maintenance, engineering, human resources, fire services, police services, city council, city administration, finance, community development, neighborhood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

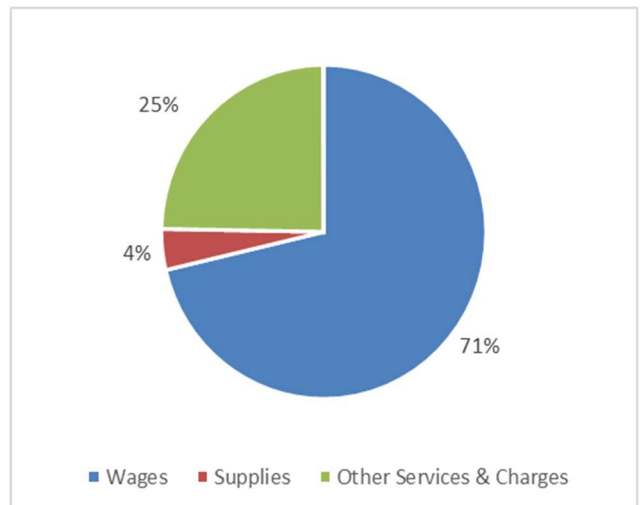
Revenues / Sources

Taxes	14,119,813
Franchise Fees	1,015,000
Licenses & Permits	755,462
Local Government Aid	8,304,156
Other Intergovernmental	2,761,629
Charges for Services	1,239,622
Fines & Forfeits	311,100
Interest	344,415
Other Revenue	156,461
Interfund Transfers	<u>9,551,925</u>
 Total Revenues / Sources	 <u><u>38,559,583</u></u>



Expenditures / Uses

Wages	27,505,186
Supplies	1,525,231
Other Services & Charges	9,499,166
Capital Outlay	<u>30,000</u>
 Total Expenditures / Uses	 <u><u>38,559,583</u></u>



General Fund

General Fund Revenues and Other Financing Sources			
	2023 Actual	2024 Budget	2025 Budget
Taxes			
Property Taxes	8,371,882	11,563,292	14,119,813
Franchise Fees	1,208,260	1,150,000	1,015,000
	<u>9,580,142</u>	<u>12,713,292</u>	<u>15,134,813</u>
Licenses & Permits			
	<u>1,062,070</u>	<u>766,350</u>	<u>755,462</u>
Intergovernmental Revenue			
Federal Grants & Aid	88,179	55,000	30,000
State - Local Government Aid	7,391,794	8,291,463	8,304,156
State - Other Grants & Aid	3,619,851	1,757,512	2,375,297
County Grants & Aid	268,411	232,182	232,182
Other Intergovernmental	126,929	124,150	124,150
	<u>11,495,164</u>	<u>10,460,307</u>	<u>11,065,785</u>
Charges for Services			
General Government	371,181	343,553	334,922
Public Safety	465,215	378,200	404,700
Highways & Streets	925,009	550,000	500,000
	<u>1,761,405</u>	<u>1,271,753</u>	<u>1,239,622</u>
Fines & Forfeits			
Court Fines	185,112	171,100	161,100
Parking Fines	160,301	190,000	150,000
	<u>345,413</u>	<u>361,100</u>	<u>311,100</u>
Miscellaneous			
Interest	735,422	334,415	344,415
Rents	49,159	18,503	13,653
Asset Sales	76,887	55,000	55,000
Other Revenue	327,290	91,808	87,808
	<u>1,188,758</u>	<u>499,726</u>	<u>500,876</u>
Total Revenues	25,432,952	26,072,528	29,007,658
Transfers from Other Funds			
Electric	7,350,000	7,475,000	7,600,000
Water	597,242	590,000	590,000
Wastewater Treatment	519,112	500,000	520,000
Storm Water	418,409	410,000	415,000
Sanitation	263,474	260,000	260,000
Pest Control	102,943	99,775	74,775
Forestry	71,438	50,000	50,000
Street Light Utility	46,404	42,150	42,150
Capital Improvement	9,139		
S/A Debt Service	25,000		
Total Revenues and Other Financing Sources	<u>34,836,113</u>	<u>35,499,453</u>	<u>38,559,583</u>

General Fund Expenditures and Other Financing Uses

	2023 Actual	2024 Budget	2025 Budget
Elected Officials & Citywide Administration			
Mayor & Council	311,733	305,435	320,198
Programs, Services, Activities	116,837	126,340	131,374
City Manager	603,428	661,044	792,094
Governmental Affairs & Comm.	392,406	491,933	527,404
City Clerk	356,427	313,287	324,265
Elections & Voters	46	74,120	74,032
Finance	2,453,076	1,294,292	1,421,698
Criminal Prosecution	755,519	852,970	934,604
Civil Representation	206,781	220,198	220,214
Human Resources	544,862	597,998	643,748
Citywide Employee Training	55		
Information Technology	1,468,553	1,663,567	1,814,425
Unallocated	2,302		
Self Insurance	29,935	38,000	38,000
Cable Capital Support	51,294	33,000	30,000
General Government Building	264,693	230,407	249,217
Citywide Facilities	253,003	304,567	270,033
	<u>7,810,950</u>	<u>7,207,158</u>	<u>7,791,306</u>
Police Department			
Administration	1,149,724	1,160,370	1,221,119
Red River Regional Dispatch	512,844	534,101	607,547
Support Services	1,234,412	1,434,269	1,481,539
Community Policing	115,972	119,961	141,671
Tri-College Partnership	6,753	8,721	8,543
Investigative	1,853,922	1,855,441	1,971,442
Patrol	6,183,312	6,959,237	7,380,994
DARE	137,931	138,268	145,433
Youth Services	130,489	135,411	145,637
Bike Patrol	898	2,110	2,110
Tactical Team	15,744	18,732	19,669
K-9	8,726	10,495	10,495
Drug Court		10,000	10,000
Community Service	198,053	200,659	195,073
Server Training	474	1,248	1,265
Grant Funded Activities	157,392	144,965	525,729
	<u>11,706,646</u>	<u>12,733,988</u>	<u>13,868,266</u>
Engineering			
Engineering	2,935,244	2,590,950	2,943,415
City Traffic Signals	51,474	82,000	82,000
MnDOT Traffic Signals	80,507	61,000	61,000
Engineering Street Maintenance	470,508	518,385	623,385
	<u>3,537,733</u>	<u>3,252,335</u>	<u>3,709,800</u>

General Fund Expenditures and Other Financing Uses - Continued

	2023 Actual	2023 Budget	2025 Budget
Fire Department			
Fire Protection	5,162,803	5,233,695	5,406,186
Fire Training	54,229	75,463	77,210
Fire Prevention	331,445	370,224	483,737
Emergency Management	3,925	5,185	2,550
Red River Regional Dispatch	512,844	534,099	607,545
Grant Funded Activities	226,470	241,334	243,350
	<u>6,291,716</u>	<u>6,460,000</u>	<u>6,820,578</u>
Public Works Department			
Street & Alley	2,079,594	2,389,744	2,562,391
Wheelage Tax Projects	80,682	82,000	82,000
Street Cleaning	216,565	233,472	245,003
Snow & Ice	442,571	436,051	458,749
Traffic Signs	145,244	148,262	150,997
Central Maintenance Building	239,760	213,341	284,126
Public Works Building	67,439	66,667	102,219
	<u>3,271,855</u>	<u>3,569,537</u>	<u>3,885,485</u>
Community Development			
Assessing	579,165	656,102	722,722
Planning & Zoning	458,226	587,054	671,131
City Public Art and Culture	9,652	10,000	11,500
Neighborhood Services	153,570	155,320	162,789
Rental Registration	158,202	214,580	219,001
Building Codes	656,074	653,379	697,005
Grant Funded Activities	63,920		
	<u>2,078,809</u>	<u>2,276,435</u>	<u>2,484,148</u>
Total Expenditures and Other Financing Uses	<u>34,697,709</u>	<u>35,499,453</u>	<u>38,559,583</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
Revenues / Sources										
Taxes	4,323,465	1,013,249				746,140				6,082,854
Other Intergovernmental	2,500		342,000	4,796,655					114,558	5,255,713
Charges for Services	140,650			496,262	2,625					639,537
Interest	1,288	998		25,000		20,000				47,286
Other Revenue	180,581	22,093	176,532	8,604	110,000		96,113			593,923
Interfund Transfers				150,000	50,000					200,000
Uses of Reserves			28,617				68,594	215,453		312,664
Total Revenues / Sources	4,648,484	1,036,340	547,149	5,476,521	162,625	766,140	164,707	215,453	114,558	13,131,977
Expenditures / Uses										
Wages	2,452,799		146,988	43,908	25,838	157,857	93,705	214,953		3,136,048
Supplies	243,568	6,000	975			5,700				256,243
Other Services & Charges	1,452,592	1,030,340	356,571	5,048,777	107,454	480,309	71,002	500	114,558	8,662,103
Capital Outlay			42,615	273,333						315,948
Transfers to Other Funds	499,525									499,525
Fund Balance Equity Reserves				110,503	29,333	122,274				262,110
Total Expenditures / Uses	4,648,484	1,036,340	547,149	5,476,521	162,625	766,140	164,707	215,453	114,558	13,131,977

PARK FUND

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Taxes	2,846,688	3,952,050	4,323,465
Other Intergovernmental	1,209,734	1,000	2,500
Charges for Services	242,482	222,700	140,650
Fines & Forfeits	500		
Interest	11,954	7,358	1,288
Other Revenue	211,968	210,140	180,581
Interfund Transfers	5,217		
Leases	53,302		
Total Revenues / Sources	<u>4,581,845</u>	<u>4,393,248</u>	<u>4,648,484</u>
<u>Expenditures / Uses</u>			
Wages	2,066,792	2,309,765	2,452,799
Supplies	268,773	276,027	243,568
Other Services & Charges	1,098,359	1,220,931	1,452,592
Capital Outlay	889,865		
Transfers to Other Funds	486,773	586,525	499,525
Total Expenditures / Uses	<u>4,810,562</u>	<u>4,393,248</u>	<u>4,648,484</u>

LIBRARY

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Taxes	773,605	966,185	1,013,249
Other Intergovernmental	157,731		
Interest		998	998
Other Revenue	18,376	21,442	22,093
Total Revenues / Sources	<u>949,712</u>	<u>988,625</u>	<u>1,036,340</u>
<u>Expenditures / Uses</u>			
Supplies	10,666	6,000	6,000
Other Services & Charges	996,025	982,625	1,030,340
Total Expenditures / Uses	<u>1,006,691</u>	<u>988,625</u>	<u>1,036,340</u>

COMMUNITY DEVELOPMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	298,057	313,000	342,000
Other Revenue	159,515	176,532	176,532
Uses of Reserves			28,617
Total Revenues / Sources	<u>457,572</u>	<u>489,532</u>	<u>547,149</u>
<u>Expenditures / Uses</u>			
Wages	101,398	100,715	146,988
Supplies	288	975	975
Other Services & Charges	348,214	325,871	356,571
Capital Outlay		42,615	42,615
Fund Balance/Equity Reserves		19,356	
Total Expenditures / Uses	<u>449,900</u>	<u>489,532</u>	<u>547,149</u>

AMERICAN RESCUE PLAN ACT FUND

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,927,277		
Total Revenues / Sources	<u>1,927,277</u>		
<u>Expenditures / Uses</u>			
Supplies	305		
Other Services & Charges	318,100		
Capital Outlay	242,624		
Total Expenditures / Uses	<u>561,029</u>		

MASS TRANSIT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Taxes	1,411		
Other Intergovernmental	3,980,802	4,657,620	4,796,655
Charges for Services	390,377	371,507	496,262
Interest	65,043	25,000	25,000
Other Revenue	124,210	3,450	8,604
Interfund Transfers	620,400	150,000	150,000
Total Revenues / Sources	5,182,243	5,207,577	5,476,521
<u>Expenditures / Uses</u>			
Wages	340,003	368,236	43,908
Supplies	11,436	7,600	
Other Services & Charges	3,810,640	4,334,890	5,048,777
Capital Outlay	226,252	305,490	273,333
Fund Balance/Equity Reserves		191,361	110,503
Total Expenditures / Uses	4,388,331	5,207,577	5,476,521

ECONOMIC DEVELOPMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Taxes	10		
Other Intergovernmental	50,180		
Charges for Services	4,725	5,250	2,625
Interest	35,948		
Other Revenue	9,156	120,000	110,000
Interfund Transfers	350,000	50,000	50,000
Leases	98,566		
Total Revenues / Sources	548,585	175,250	162,625
<u>Expenditures / Uses</u>			
Wages	6,091	44,259	25,838
Other Services & Charges	190,299	92,435	107,454
Transfers to Other Funds	150,481		
Fund Balance/Equity Reserves		38,556	29,333
Total Expenditures / Uses	346,871	175,250	162,625

ECONOMIC DEVELOPMENT AUTHORITY

	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
<u>Revenues / Sources</u>			
Taxes	470,161	709,023	746,140
Other Intergovernmental	96,211		
Interest	49,776	19,467	20,000
Total Revenues / Sources	<u>616,148</u>	<u>728,490</u>	<u>766,140</u>
<u>Expenditures / Uses</u>			
Wages	138,324	144,627	157,857
Supplies	4,287	5,700	5,700
Other Services & Charges	372,151	468,701	480,309
Transfers to Other Funds	303		
Fund Balance/Equity Reserves		109,462	122,274
Total Expenditures / Uses	<u>515,065</u>	<u>728,490</u>	<u>766,140</u>

NATIONAL OPIOID SETTLEMENTS

	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Revenue	46,745	64,641	96,113
Uses of Reserves		87,040	68,594
Total Revenues / Sources	<u>46,745</u>	<u>151,681</u>	<u>164,707</u>
<u>Expenditures / Uses</u>			
Wages		81,681	93,705
Other Services & Charges		70,000	71,002
Total Expenditures / Uses		<u>151,681</u>	<u>164,707</u>

PUBLIC SAFETY AID

	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	1,950,966		
Uses of Reserves		1,273,784	215,453
Total Revenues / Sources	<u>1,950,966</u>	<u>1,273,784</u>	<u>215,453</u>
<u>Expenditures / Uses</u>			
Wages		373,784	214,953
Other Services & Charges	5,400	200,000	500
Transfers to Other Funds		700,000	
Total Expenditures / Uses	<u>5,400</u>	<u>1,273,784</u>	<u>215,453</u>

AFFORDABLE HOUSING AID

	2023 <u>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	260,817	260,817	114,558
Total Revenues / Sources	<u>260,817</u>	<u>260,817</u>	<u>114,558</u>
<u>Expenditures / Uses</u>			
Other Services & Charges		260,817	114,558
Total Expenditures / Uses		<u>260,817</u>	<u>114,558</u>

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
<u>Revenues / Sources</u>			
Taxes		4,732,500	4,732,500
Tax Increments	914,776		914,776
Other Intergovernmental	578,411	217,300	795,711
Interest		407,745	407,745
Special Assessments		7,237,331	7,237,331
Other Revenue		255,066	255,066
Interfund Transfers		1,310,095	1,310,095
Uses of Reserves		3,595,892	3,595,892
Total Revenues / Sources	1,493,187	17,755,929	19,249,116
<u>Expenditures / Uses</u>			
Debt Service	1,394,291	17,222,832	18,617,123
Fund Balance/Equity Reserves	98,896	533,097	631,993
Total Expenditures / Uses	1,493,187	17,755,929	19,249,116

TAX INCREMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Tax Increments	632,785	655,092	914,776
Other Intergovernmental	518,569	514,571	578,411
Interest	1,512		
Total Revenues / Sources	<u>1,152,866</u>	<u>1,169,663</u>	<u>1,493,187</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	57,741		
Debt Service	1,085,972	1,024,195	1,394,291
Transfers to Other Funds	300,000		
Fund Balance/Equity Reserves		145,468	98,896
Total Expenditures / Uses	<u>1,443,713</u>	<u>1,169,663</u>	<u>1,493,187</u>

SPECIAL ASSESSMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Taxes	3,719,601	4,582,500	4,732,500
Other Intergovernmental	1,014,089	217,300	217,300
Interest	1,254,820	478,206	407,745
Special Assessments	7,786,784	6,649,713	7,237,331
Other Revenue	120,848	249,701	255,066
Bond Proceeds	217,586		
Interfund Transfers	1,316,331	1,305,853	1,310,095
Leases	31,055		
Uses of Reserves		3,192,531	3,595,892
Total Revenues / Sources	<u>15,461,114</u>	<u>16,675,804</u>	<u>17,755,929</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	215,308		
Debt Service	15,299,308	16,351,331	17,222,832
Transfers to Other Funds	195,499		
Fund Balance/Equity Reserves		324,473	533,097
Total Expenditures / Uses	<u>15,710,115</u>	<u>16,675,804</u>	<u>17,755,929</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
<u>Revenues / Sources</u>			
Other Intergovernmental	242,579	8,867,000	9,109,579
Interest	15,000		15,000
Bond Proceeds		19,660,000	19,660,000
Interfund Transfers	2,445,000	950,000	3,395,000
Other Revenue	82,050		82,050
Uses of Reserves	881,723		881,723
Total Revenues / Sources	<u>3,666,352</u>	<u>29,477,000</u>	<u>33,143,352</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	269,395	3,697,350	3,966,745
Capital Outlay	1,890,707	25,779,650	27,670,357
Transfers to Other Funds	1,106,250		1,106,250
Fund Balance/Equity Reserves	400,000		400,000
Total Expenditures / Uses	<u>3,666,352</u>	<u>29,477,000</u>	<u>33,143,352</u>

CAPITAL IMPROVEMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	2,132,269	5,000,000	242,579
Interest	184,858		15,000
Other Revenue	122,046	20,050	82,050
Bond Proceeds		5,000,000	
Interfund Transfers	4,040,505	2,617,000	2,445,000
Uses of Reserves		350,000	881,723
Total Revenues / Sources	<u>6,479,678</u>	<u>12,987,050</u>	<u>3,666,352</u>
<u>Expenditures / Uses</u>			
Supplies	99,887	32,000	
Other Services & Charges	1,657,271	235,231	269,395
Capital Outlay	1,472,014	12,049,819	1,890,707
Transfers to Other Funds	1,897,407	670,000	1,106,250
Fund Balance/Equity Reserves			400,000
Total Expenditures / Uses	<u>5,126,579</u>	<u>12,987,050</u>	<u>3,666,352</u>

PERMANENT IMPROVEMENT

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	6,298,381	8,632,273	8,867,000
Interest	4		
Other Revenue	2,956		
Bond Proceeds	16,426,000	10,875,000	19,660,000
Interfund Transfers	4,011,480	150,000	950,000
Leases	463		
Total Revenues / Sources	<u>26,739,284</u>	<u>19,657,273</u>	<u>29,477,000</u>
<u>Expenditures / Uses</u>			
Supplies			
Other Services & Charges	269,894	1,042,425	3,697,350
Capital Outlay	17,897,426	18,614,848	25,779,650
Transfers to Other Funds	2,151,598		
Total Expenditures / Uses	<u>20,318,918</u>	<u>19,657,273</u>	<u>29,477,000</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
Revenues / Sources									
Licenses & Permits						3,500			3,500
Other Intergov'tl			225,000	23,000	106,000	79,750	498,254		932,004
Charges for Services	2,997,627	9,637,519	5,398,000	1,684,100	1,229,543	744,626		860,000	22,551,415
Interest	30,000	186,860	5,389	10,000	7,000	16,000		15,000	270,249
Special Assessments		186,395							186,395
Other Revenue		53,500	55,000	94,424			84,500		287,424
Interfund Transfers				557,775	150,000		156,250		864,025
Uses of Reserves	1,471,243	3,588,173	110,411			256,329	7,662	462,451	5,896,269
Total Revenues / Sources	4,498,870	13,652,447	5,793,800	2,369,299	1,492,543	1,100,205	746,666	1,337,451	30,991,281
Expenditures / Uses									
Wages	400,326	2,093,074	2,104,243	1,204,437	850,324	265,033			6,917,437
Supplies	19,990	759,198	329,604	264,130	231,979	67,529	8,000		1,680,430
Other Services & Charges	1,451,209	4,702,242	3,099,953	857,732	335,978	509,214	113,666	745,301	11,815,295
Capital Outlay	1,150,000	1,945,250		43,000		33,000	625,000		3,796,250
Debt Service		3,452,683							3,452,683
Transfers to Other Funds	1,477,345	700,000	260,000		50,000	224,775		592,150	3,304,270
Fund Balance/Equity Reserves					24,262	654			24,916
Total Expenditures / Uses	4,498,870	13,652,447	5,793,800	2,369,299	1,492,543	1,100,205	746,666	1,337,451	30,991,281

STORM WATER

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental	74,929		
Charges for Services	2,862,684	2,923,580	2,997,627
Interest	112,805	21,333	30,000
Other Revenue	18,381		
Uses of Reserves		489,649	1,471,243
Total Revenues / Sources	3,068,799	3,434,562	4,498,870
Expenditures / Uses			
Wages	338,397	367,976	400,326
Supplies	14,261	22,420	19,990
Other Services & Charges	2,230,630	1,350,297	1,451,209
Capital Outlay		475,766	1,150,000
Transfers to Other Funds	1,461,138	1,218,103	1,477,345
Total Expenditures / Uses	4,044,426	3,434,562	4,498,870

WASTEWATER TREATMENT

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Charges for Services	10,047,862	10,465,901	9,637,519
Interest	237,050	65,000	186,860
Special Assessments		249,671	186,395
Other Revenue	103,394	47,440	53,500
Uses of Reserves		984,951	3,588,173
Total Revenues / Sources	10,388,306	11,812,963	13,652,447
Expenditures / Uses			
Wages	1,788,080	1,907,607	2,093,074
Supplies	616,863	754,627	759,198
Other Services & Charges	5,141,655	3,354,545	4,702,242
Capital Outlay		1,175,000	1,945,250
Debt Service	569,860	3,441,184	3,452,683
Transfers to Other Funds	1,165,562	1,180,000	700,000
Total Expenditures / Uses	9,282,020	11,812,963	13,652,447

SANITATION

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental	225,000	225,000	225,000
Charges for Services	4,987,699	5,222,950	5,398,000
Interest	19,810	5,389	5,389
Other Revenue	36,974	55,000	55,000
Uses of Reserves			110,411
Total Revenues / Sources	5,269,483	5,508,339	5,793,800
Expenditures / Uses			
Wages	1,865,223	2,033,517	2,104,243
Supplies	378,439	316,912	329,604
Other Services & Charges	2,888,491	2,897,910	3,099,953
Transfers to Other Funds	267,271	260,000	260,000
Total Expenditures / Uses	5,399,424	5,508,339	5,793,800

GOLF COURSES

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental		20,000	23,000
Charges for Services	1,952,821	1,458,100	1,684,100
Interest	32,724	10,000	10,000
Other Revenue	65,014	95,156	94,424
Interfund Transfers	1,259,018	557,775	557,775
Uses of Reserves		150,000	
Total Revenues / Sources	3,309,577	2,291,031	2,369,299
Expenditures / Uses			
Wages	1,087,364	1,139,273	1,204,437
Supplies	243,021	246,305	264,130
Other Services & Charges	856,861	755,453	857,732
Capital Outlay			43,000
Transfers to Other Funds		150,000	
Total Expenditures / Uses	2,187,246	2,291,031	2,369,299

FORESTRY

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	104,899	40,000	106,000
Charges for Services	1,096,106	1,127,265	1,229,543
Interest	9,171	3,000	7,000
Other Revenue	2,330		
Interfund Transfers	218,450		150,000
Uses of Reserves		110,066	
Total Revenues / Sources	<u>1,430,956</u>	<u>1,280,331</u>	<u>1,492,543</u>
<u>Expenditures / Uses</u>			
Wages	784,530	812,129	850,324
Supplies	299,289	160,185	231,979
Other Services & Charges	280,287	258,017	335,978
Transfers to Other Funds	74,447	50,000	50,000
Fund Balance/Equity Reserves			24,262
Total Expenditures / Uses	<u>1,438,553</u>	<u>1,280,331</u>	<u>1,492,543</u>

ANIMAL CONTROL

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Licenses & Permits	4,489	5,050	3,500
Charges for Services	122,985	116,145	122,626
Interest	9		
Other Revenue	200		
Uses of Reserves		5,744	
Total Revenues / Sources	<u>127,683</u>	<u>126,939</u>	<u>126,126</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	70,145	60,914	85,101
Transfers to Other Funds	66,384	66,025	41,025
Total Expenditures / Uses	<u>136,529</u>	<u>126,939</u>	<u>126,126</u>

RIGHT-OF-WAY MAINTENANCE

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental	79,750	48,000	79,750
Charges for Services	379,559	400,000	400,000
Interest	12,868	4,000	6,000
Other Revenue	656		
Uses of Reserves		77,176	100,856
Total Revenues / Sources	<u>472,833</u>	<u>529,176</u>	<u>586,606</u>
Expenditures / Uses			
Wages	173,257	223,456	251,110
Supplies	57,047	65,700	66,279
Other Services & Charges	146,752	217,520	213,717
Capital Outlay			33,000
Transfers to Other Funds	24,245	22,500	22,500
Total Expenditures / Uses	<u>401,301</u>	<u>529,176</u>	<u>586,606</u>

MOSQUITO CONTROL

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Charges for Services	236,688	222,000	222,000
Interest	22,248	3,500	10,000
Other Revenue	1		
Uses of Reserves		290	155,473
Total Revenues / Sources	<u>258,937</u>	<u>225,790</u>	<u>387,473</u>
Expenditures / Uses			
Wages	11,333	12,429	13,923
Supplies	10	1,250	1,250
Other Services & Charges	143,830	200,207	210,396
Transfers to Other Funds	12,947	11,250	161,250
Fund Balance/Equity Reserves		654	654
Total Expenditures / Uses	<u>168,120</u>	<u>225,790</u>	<u>387,473</u>

AIRPORT

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental	563,028	29,504	498,254
Charges for Services	70,169		
Interest	7,229		
Other Revenue	26,487	84,500	84,500
Interfund Transfers	192,650		156,250
Uses of Reserves		30,563	7,662
Total Revenues / Sources	<u>859,563</u>	<u>144,567</u>	<u>746,666</u>
Expenditures / Uses			
Supplies	9,003	6,400	8,000
Other Services & Charges	615,783	132,015	113,666
Capital Outlay			625,000
Fund Balance/Equity Reserves		6,152	
Total Expenditures / Uses	<u>624,786</u>	<u>144,567</u>	<u>746,666</u>

STREET LIGHT UTILITY

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Other Intergovernmental		78,800	
Charges for Services	899,982	840,000	860,000
Interest	28,094	3,000	15,000
Other Revenue	1		
Uses of Reserves		19,600	462,451
Total Revenues / Sources	<u>928,077</u>	<u>941,400</u>	<u>1,337,451</u>
Expenditures / Uses			
Other Services & Charges	630,224	843,753	745,301
Transfers to Other Funds	46,404	42,150	592,150
Fund Balance/Equity Reserves		55,497	
Total Expenditures / Uses	<u>676,628</u>	<u>941,400</u>	<u>1,337,451</u>

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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
<u>Revenues / Sources</u>					
Charges for Services	1,228,545	3,038,569	1,938,000	425,107	6,630,221
Interest		75,000		15,000	90,000
Other Revenue		100,000	708		100,708
Use of Reserves	37,922	430,095		279,556	747,573
Total Revenues / Sources	<u>1,266,467</u>	<u>3,643,664</u>	<u>1,938,708</u>	<u>719,663</u>	<u>7,568,502</u>
<u>Expenditures / Uses</u>					
Wages		33,549	339,868		373,417
Supplies	101,000	100	1,577,500	22,000	1,700,600
Other Services & Charges	1,030,867	13,500	21,340	144,663	1,210,370
Capital Outlay	134,600	3,596,515		553,000	4,284,115
Total Expenditures / Uses	<u>1,266,467</u>	<u>3,643,664</u>	<u>1,938,708</u>	<u>719,663</u>	<u>7,568,502</u>

INFORMATION TECHNOLOGY

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Charges for Services	1,122,517	1,230,000	1,228,545
Interest	13,832		
Other Revenue	137		
Interfund Transfers	100,000	50,000	
Uses of Reserves		132,239	37,922
Total Revenues / Sources	1,236,486	1,412,239	1,266,467
Expenditures / Uses			
Supplies	102,401	200,000	101,000
Other Services & Charges	1,047,968	687,239	1,030,867
Capital Outlay		525,000	134,600
Total Expenditures / Uses	1,150,369	1,412,239	1,266,467

VEHICLES & EQUIPMENT

	2023 Actual	2024 Budget	2025 Budget
Revenues / Sources			
Charges for Services	1,690,990	2,855,056	3,038,569
Interest	145,801	50,000	75,000
Other Revenue	202,678	100,000	100,000
Interfund Transfers		900,000	
Uses of Reserves		1,026,361	430,095
Total Revenues / Sources	2,039,469	4,931,417	3,643,664
Expenditures / Uses			
Wages	29,287	30,775	33,549
Supplies	184	100	100
Other Services & Charges	1,725,303	13,500	13,500
Capital Outlay		4,887,042	3,596,515
Total Expenditures / Uses	1,754,774	4,931,417	3,643,664

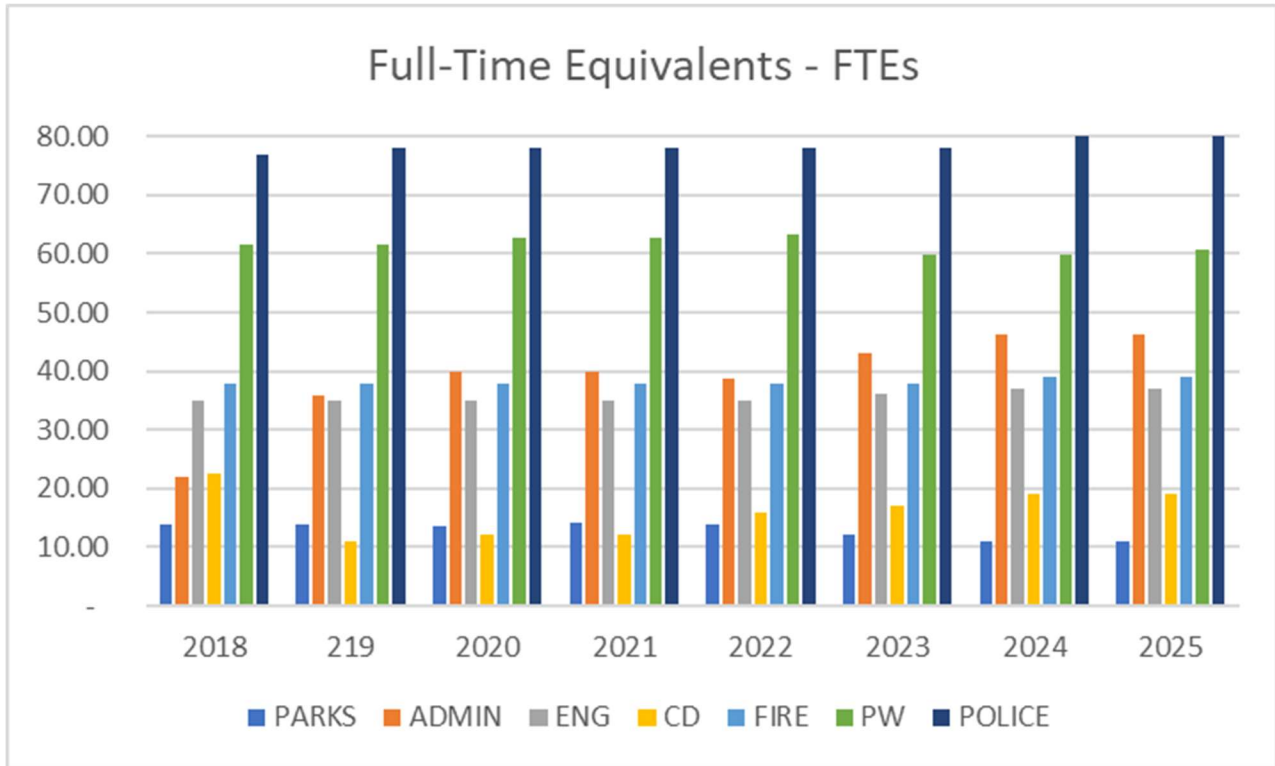
CENTRAL MAINTENANCE SHOP

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Charges for Services	2,188,027	2,018,604	1,938,000
Other Revenue	169	500	708
Total Revenues / Sources	<u>2,188,196</u>	<u>2,019,104</u>	<u>1,938,708</u>
<u>Expenditures / Uses</u>			
Wages	313,607	313,713	339,868
Supplies	2,078,073	1,685,061	1,577,500
Other Services & Charges	49,908	20,330	21,340
Total Expenditures / Uses	<u>2,441,588</u>	<u>2,019,104</u>	<u>1,938,708</u>

RADIO & WEAPONS

	2023 Actual	2024 Budget	2025 Budget
<u>Revenues / Sources</u>			
Charges for Services	392,009	423,343	425,107
Interest	109,180	15,000	15,000
Other Revenue	10,355		
Interfund Transfers	70,000	70,000	
Uses of Reserves			279,556
Total Revenues / Sources	<u>581,544</u>	<u>508,343</u>	<u>719,663</u>
<u>Expenditures / Uses</u>			
Supplies	45,251	22,000	22,000
Other Services & Charges	243,591	146,770	144,663
Capital Outlay		310,000	553,000
Fund Balance/Equity Reserves		29,573	
Total Expenditures / Uses	<u>288,842</u>	<u>508,343</u>	<u>719,663</u>

STAFFING LEVEL



DEPT	2018	2019	2020	2021	2022	2023	2024	2025
PARKS	13.750	13.750	13.630	14.130	14.000	12.000	11.000	11.000
ADMIN	22.000	36.000	39.970	39.980	38.630	43.130	46.130	46.130
ENG	35.000	35.000	35.000	35.000	35.000	36.000	37.000	37.000
CD/PNS	22.500	11.000	12.000	12.000	15.850	17.000	19.000	19.000
FIRE	38.000	38.000	38.000	38.000	38.000	38.000	39.000	39.000
PW	61.630	61.630	62.630	62.630	63.260	59.760	59.760	60.760
POLICE	77.000	78.000	78.000	78.000	78.000	78.000	81.000	83.000
Total FTE's	269.880	273.380	279.230	279.740	282.740	283.890	292.890	295.890

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).