



# 2023 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
Steve Lindaas	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	Interim Fire Chief
Steve Iverson	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

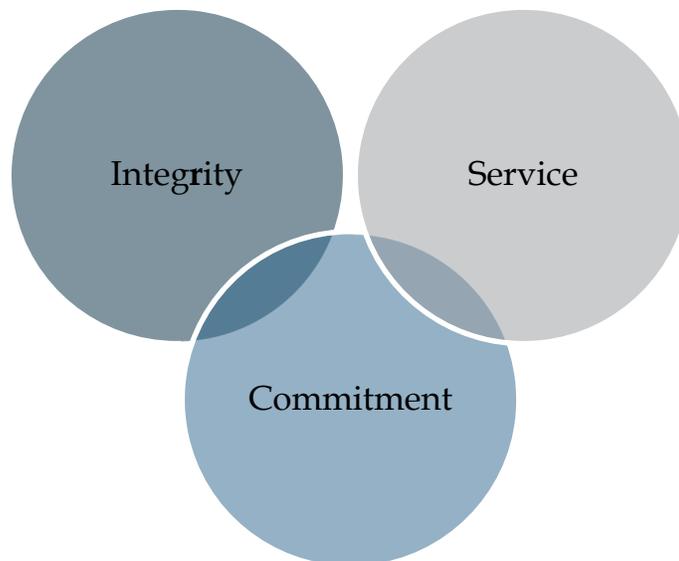
**To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.**



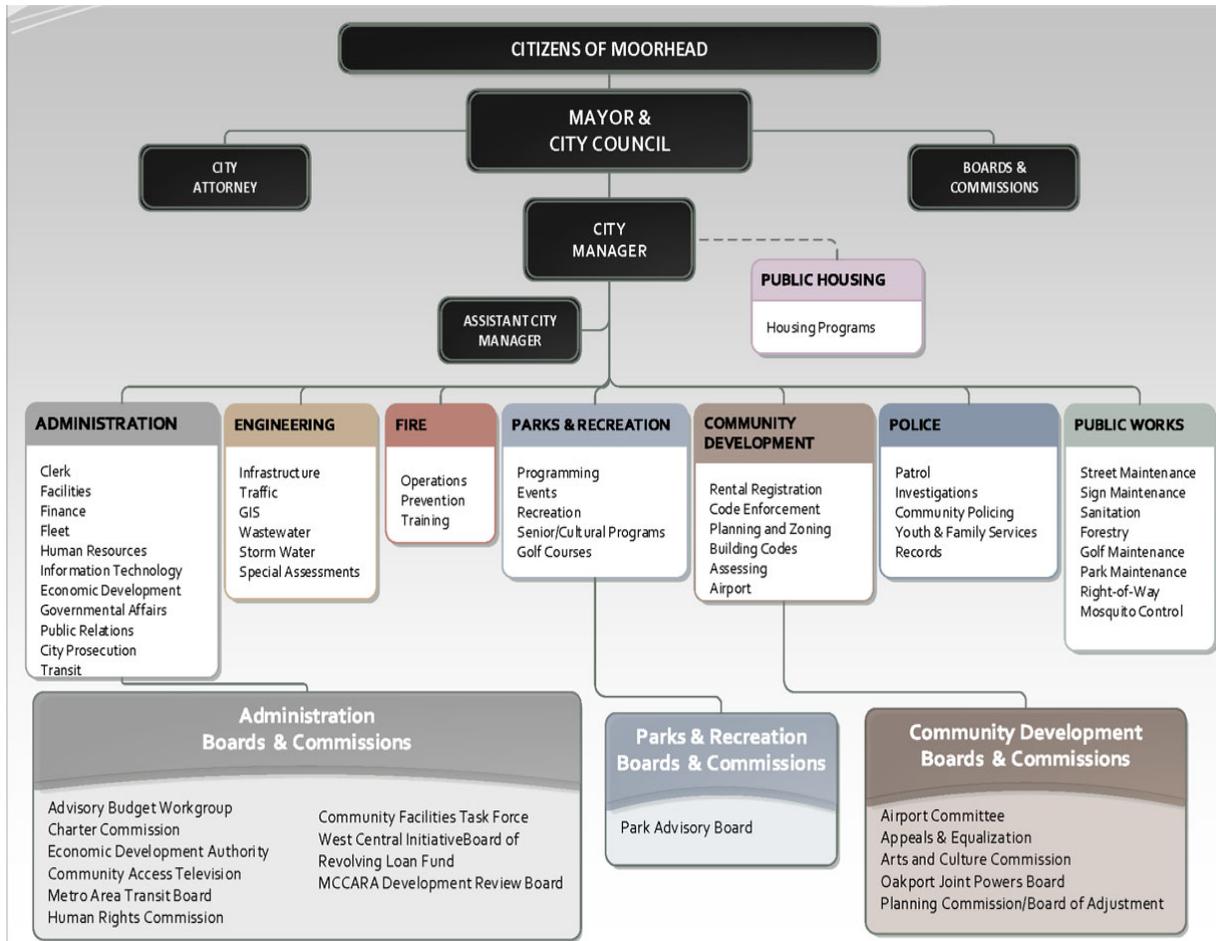
## VISION

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 12, 2022

**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 2023 Operating and Capital Budget of \$107,212,911 for the fiscal year commencing on January 1, 2023 and ending on December 31, 2023. 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 2023 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 2023.

**Budget Process**

Each department in the City manages its own operating budget. Department heads reviewed prior years expenses and anticipated needs for 2023. Each department head then submitted budget requests for operational funding needs in 2023 with consideration of potential needs in 2024 and 2025. 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 2023 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 the both the 2023 Operating Budget and the 2023 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 2023. 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 2023 Budget were affirmed by the Mayor and City Council on September 26, 2022, to comply with statutory requirements to certify the preliminary 2023 tax levy and adopt the Proposed 2023 Budget by September 30, 2022. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 12, 2022 at which time the public meeting was held. The final 2023 property tax levy and the final 2023 Operating and Capital Budget was approved by the City Council on December 12, 2022.

### **2023 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 2023 are projected to increase \$83,089 and 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 \$1,370,000 in new property tax revenue for 2023. 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 department and division directors have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2023. 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 2023 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 2023 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, building codes, parks, engineering, street maintenance, and administrative functions

such as governmental affairs, legislative, legal, finance, assessing, information technology, human resources and mayor and council expenses).

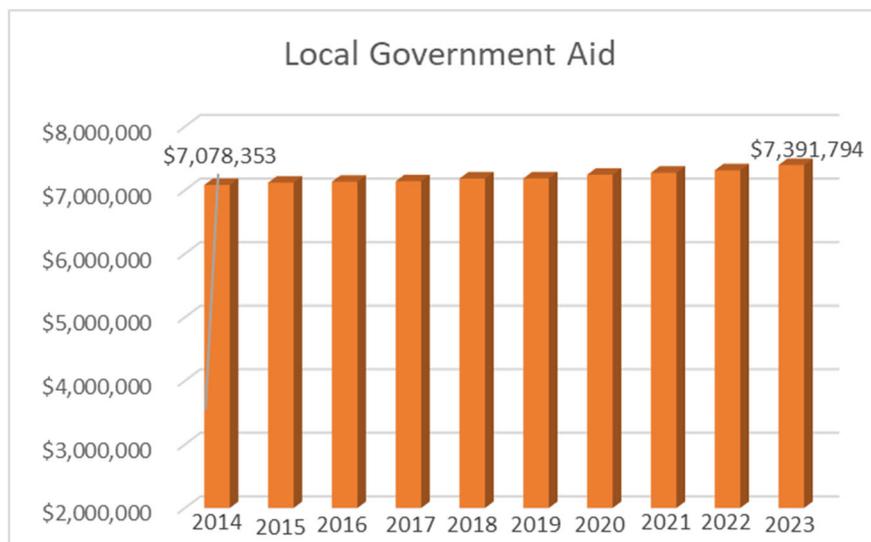
The 2023 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito Control, Animal Control, Right of Way Maintenance, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2023 Budget includes the City’s Vehicle, Radio & Weapons, Information Technology and Central Maintenance Shop Internal Service Funds.

**2023 Budget Summary**

The City of Moorhead’s 2023 Operating & Capital Budget total \$107,212,911; a decrease of \$472,564 (0.4%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

Projected Revenues

- Local Government Aid (LGA) for 2023 is \$7,391,794, which is an increase of \$83,089 over the 2022 LGA allocation of \$7,308,705. The trend is slightly upward and legislative discussions reflect a formula designed to provide more needed aid to cities.



- Net growth in tax capacity of \$2,914,850 provided an opportunity for additional tax revenue of approximately \$1,374,292. The increase in growth was approximately 8.1% from the prior year.



- The total Proposed 2023 Tax Levy is \$18,924,457, which is a \$1,918,457 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,350,000, an increase of \$125,000 from 2022 in accordance with the five-year transfer agreement adopted in 2019 governing transfers between the Electric and General Funds. The City Charter allows a transfer from the electric utility in an amount not to exceed 20 percent of gross revenues, and an amount not to exceed 5 percent of gross revenues from any other city owned utility.
- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- There are utility fee increases of \$0.82 per month on a median home (value of \$211,500), in the wastewater treatment rate as part of a long-term funding plan for the utility, which includes financing a significant infrastructure improvement project, \$0.40 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 \$0.20 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.
- The City was allocated and has received a total of \$7,099,345 of funding under the American Rescue Plan Act of 2021. \$2.8 million has been allocated by the City towards capital projects, software and affordable housing. The remaining approximately \$4.3 million will be allocated during the City's strategic planning in early 2023.

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 2023 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 - 3%
  - Auto Insurance - 3%
- 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 2023 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 \$1,373,623. The staffing level included in the 2023 Operating and Capital Budget reflects the addition of one new position and moving a part-time position to a full-time position. 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:
  - Engineering Technician
  - Appraiser
- Health insurance benefits are in year two of a two-year option with the Lakes Area Service Cooperative and Medica. These benefits were formally bid by the City in 2021 for the 2022 and 2023 budget year. There was no increase to the employer contribution costs for health insurance in the 2023 budget.
- Debt service expenditures were decreased in the 2023 budget as the result of a substantial refunding bond issue completed in 2021. One new bond issue was

completed during 2022 to finance various infrastructure improvement projects within the City. A bonding issue for infrastructure improvement projects is anticipated for 2023.

- The City completed its third, 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 12, 2022 meeting. The 2023 capital outlay budget was set for 2023 and estimates for future capital outlay were presented for years 2024-2027. The total capital outlay budget for 2023 is \$19,469,745, which includes street improvement projects of \$11,540,000 and enterprise outlay of \$2,194,300.
- An increase in the amount contributed by the City for services from the Lake Agassiz Regional Library System of \$17,170 is included in the 2023 budget. This additional amount is a 2.2% increase above the 2022 contribution.
- The 2023 Budget includes inflationary adjustments to fuel, utilities, and supplies.

### 2023 Staffing

The staffing level in the 2023 Budget reflects the addition of one full-time position in Engineering and moving a part-time position to a full-time position in Assessing.

One full-time position, an Engineering Technician, is included in the 2023 budget. This position was approved to help manage and coordinate project development and design of City infrastructure improvement projects.

One existing part-time position, an Appraiser, was converted to a full-time position in the 2023 budget. Based on data gathered from other assessing offices throughout the region and state, along with significant growth of the City, this conversion was approved to ensure compliance with state regulations related to assessing practices.

Conclusion

I am proud of the 2023 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, goal-setting, and planning. We firmly believe the budget process was strategic, comprehensive, and well-informed.

Respectfully Submitted,

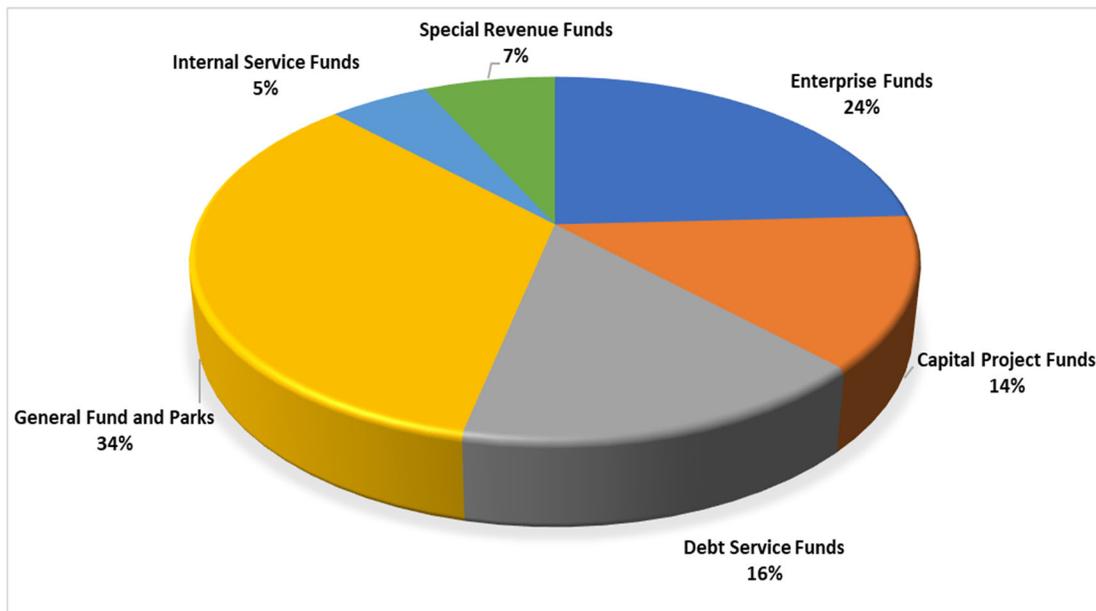
A handwritten signature in black ink, appearing to read "Dan Mahli". The signature is written in a cursive style with a large initial "D" and a long horizontal stroke at the end.

Dan Mahli,  
City Manager

# Budget by Fund

Fund	2022	2023	Increase (Decrease)
AIRPORT	\$ 208,404	1,189,304	\$ 980,900
AMERICAN RESCUE PLAN ACT	3,549,672	-	(3,549,672)
CAPITAL PROJECTS	14,339,708	14,436,100	96,392
CDBG	416,532	436,032	19,500
CENTRAL MAINT. SHOP	1,640,000	2,019,104	379,104
CITY ECONOMIC DEVELOPMENT	55,250	319,860	264,610
EDA TAX LEVY	552,052	593,442	41,390
DEBT SERVICE	18,750,172	15,666,216	(3,083,956)
FORESTRY	1,077,669	1,097,811	20,142
GENERAL AND PARKS	34,545,779	36,737,946	2,192,167
GOLF COURSE	1,874,600	1,921,100	46,500
INFORMATION TECH.	432,546	861,970	429,424
LIBRARY	935,061	954,940	19,879
MASS TRANSIT	4,373,962	5,225,022	851,060
PEST CONTROL	777,057	796,745	19,688
RADIO/WEAPONS	427,702	556,164	128,462
SANITATION	5,251,756	5,471,739	219,983
SPORTS CENTER	495,987	- *	(495,987)
STORM WATER	2,845,828	3,431,659	585,831
STREET LIGHT UTILITY	912,763	843,000	(69,763)
TIF	1,180,760	1,190,661	9,901
VEHICLES	2,340,380	2,251,742	(88,638)
WASTEWATER	10,701,835	11,212,354	510,519
	<u>\$ 107,685,475</u>	<u>\$ 107,212,911</u>	<u>\$ (472,564)</u>

\*Note: The Sports Center was transferred to the Moorhead School District and closed in 2022.



# 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 44,505 according to recent U.S. Census demographics.



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 2023 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 2023 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 2023



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 Aa3 credit rating due to prudent investing in service level enhancements as resources allow.

**City of Moorhead  
Financial Achievement**

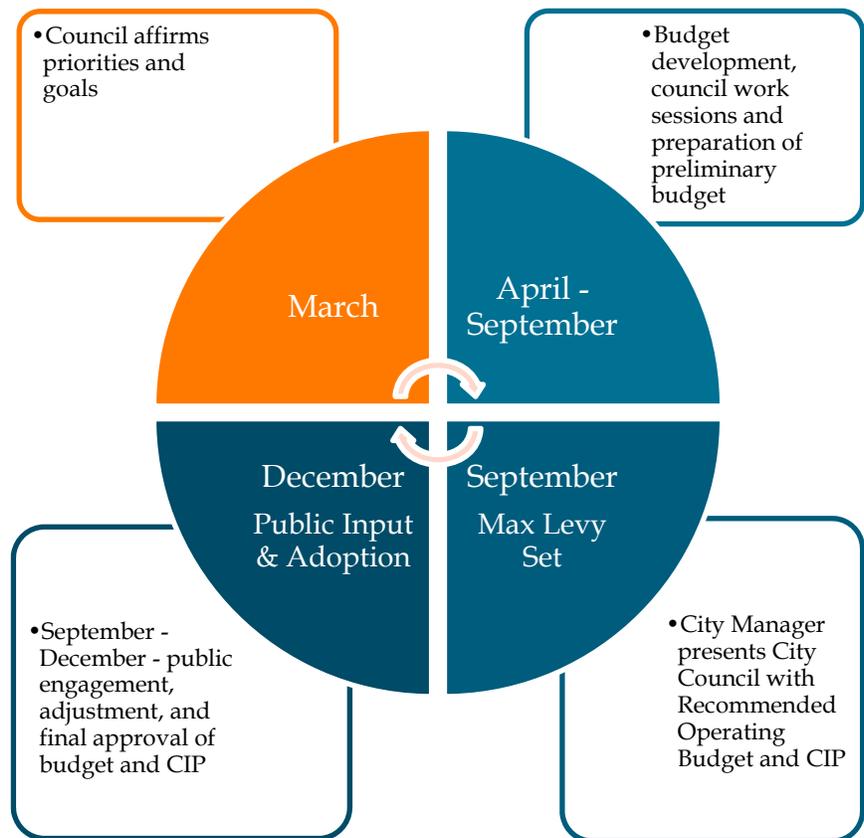
**The City of  
Moorhead has  
an Aa3 Credit  
Rating**

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

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

- 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

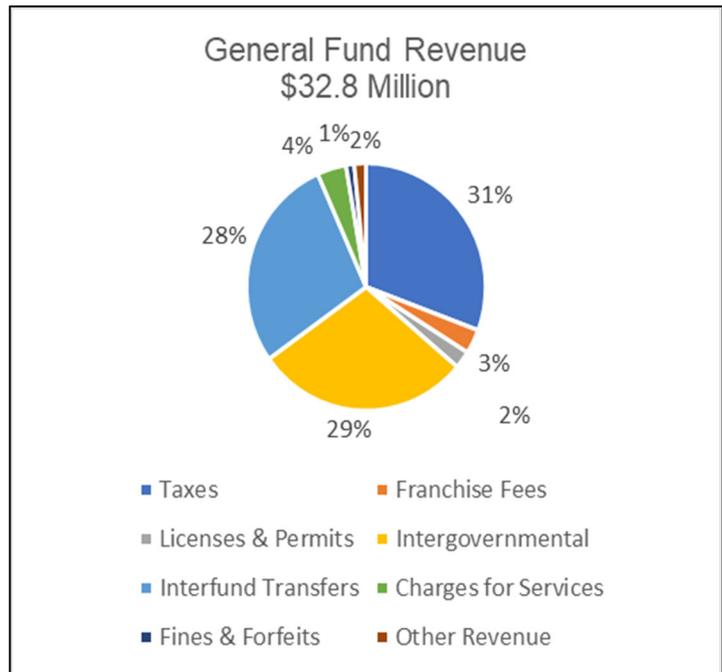
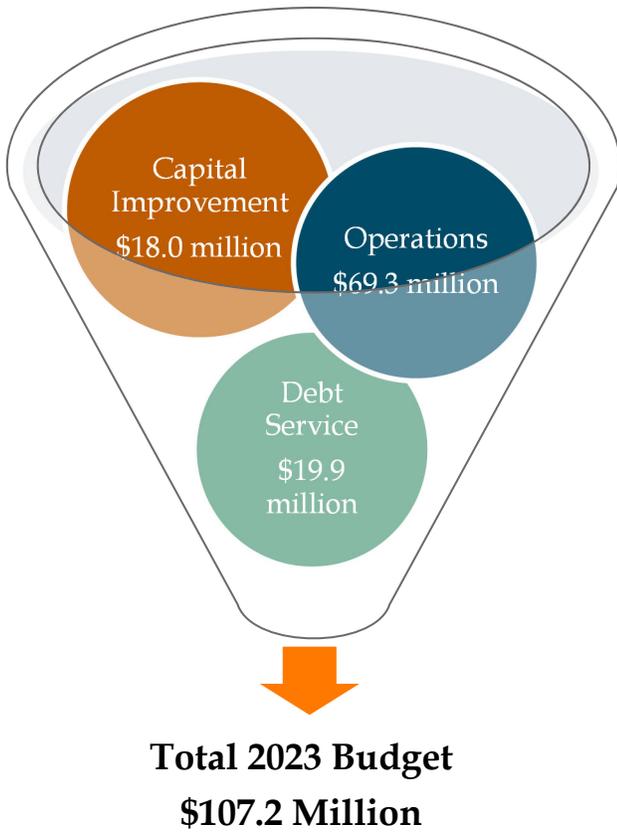
**Budget Process**



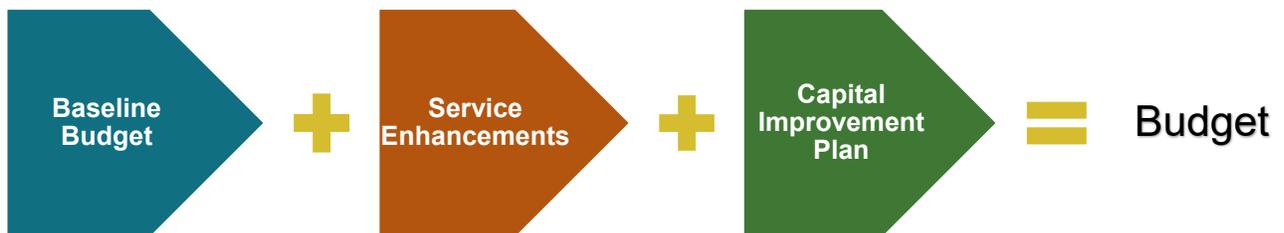
# 2023 Adopted Budget

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 \$107,212,911. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



## Budget Formula



# Where the Money Comes From

## General Fund Operating \$32.8 Million

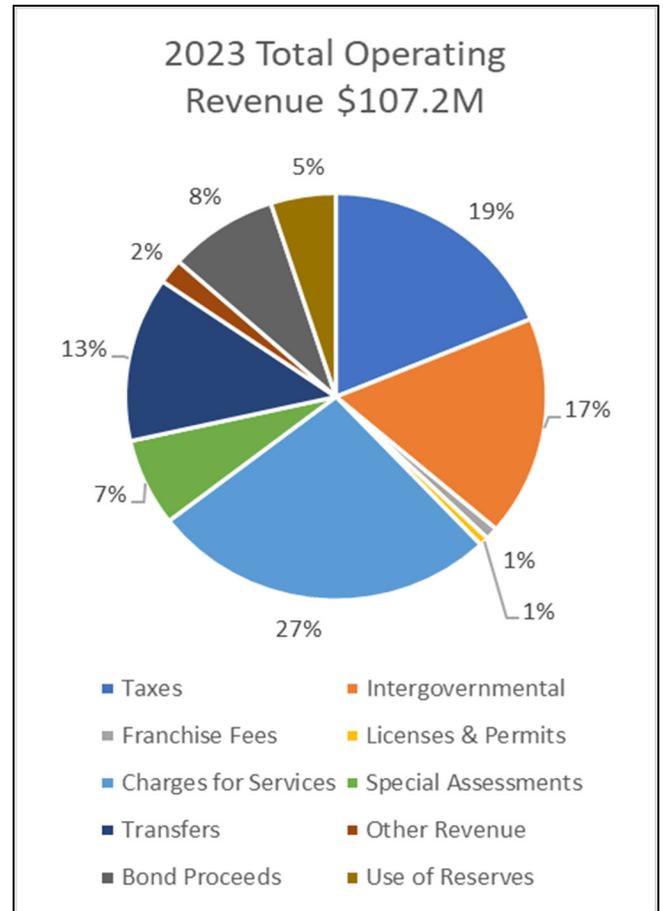
Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this 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 \$57.6 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 \$16.8 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.

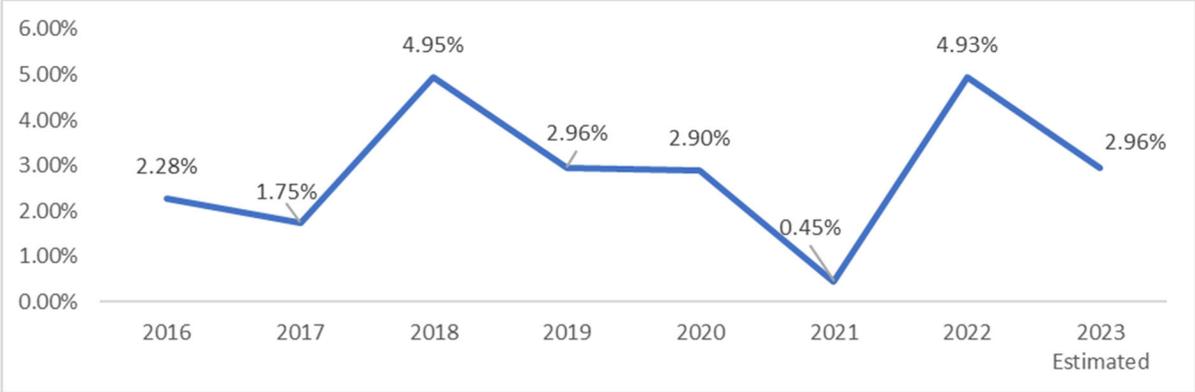


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 19% of the total revenues. Charges for services help fund the total budget by 27%.

# Property Tax

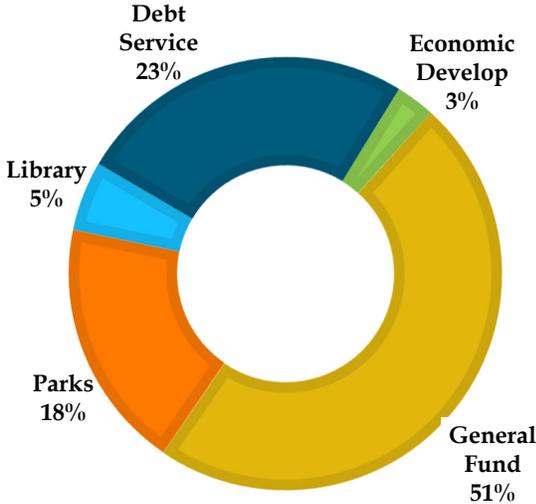
## Property Tax Rates

The median residential home market value in Moorhead is \$211,500, with an annual estimated property tax of \$938. The City receives 34% of the annual tax payment. Property tax rate change increases have averaged approximately 2.90% annually since 2016.

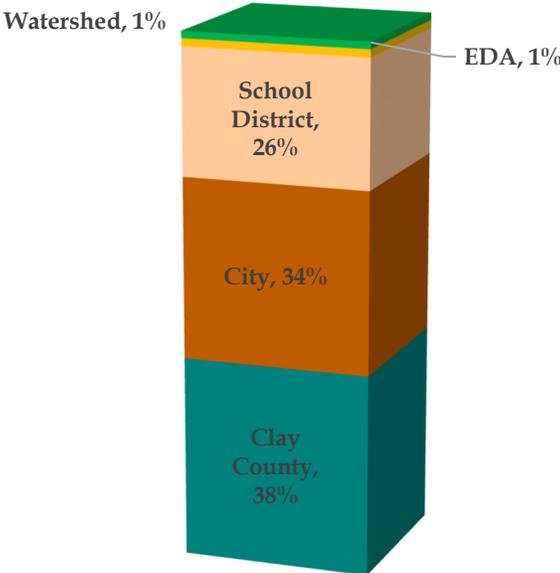


### Tax Levy Distribution

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

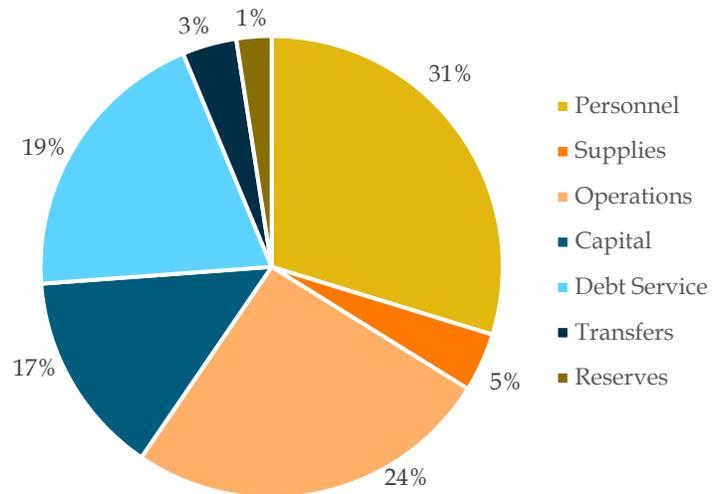


### Total tax bill allocation in 2022



# Where Does the Money Go?

Overall, the adopted 2023 budget includes expenditures in six major categories for all funds. The largest being personnel at \$33.4 million dollars (31%). Personnel cost is for the City’s full-time and part-time employees, which allows the City to deliver high quality services. The second largest cost is operations in the amount of \$25.7 million dollars (24%).



**5-Year Capital Improvement Plan** The City created a 5-year capital improvement plan with approved spending for capital outlay in 2023 of \$19,469,745. Wastewater rates increased for the fourth consecutive year to generate revenues to pay for the debt associated with a large project undertaken in 2020. The increase in wastewater rates is 2.5% for 2023. Purchases and projects are summarized below:



## General Fund Expenditures \$32.8 million

For every \$1.00 of taxes paid, the largest amount is for police services at \$0.37, with the second largest for administrative services at \$0.20.

# Moorhead at a Glance

**Incorporated in**  
1881

**22.2**  
Square  
Miles

**Population**  
**+44,505**

**Education, Arts and Achievement**

More than 70 Building Permits Issued in 2022  
**OVER \$55 MILLION DOLLARS IN PROJECTS**

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

MOORHEAD WALKS THIS WAY  
3.25 MILE LOOP

MOORHEAD WALKS THIS WAY  
3 MILE LOOP

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

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# 2023 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

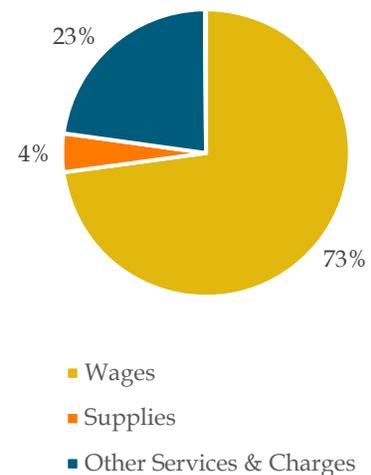
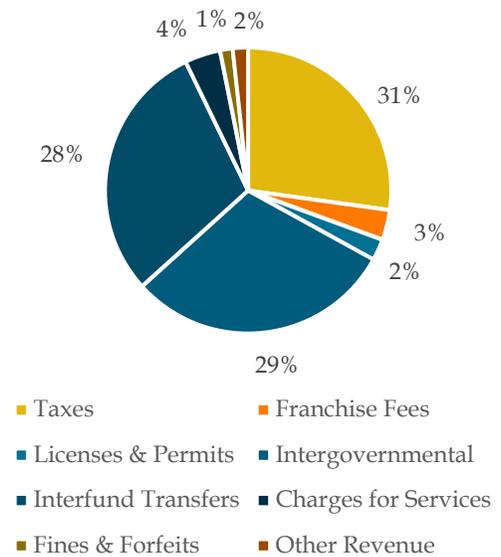
Taxes	10,068,098
Franchise Fees	1,050,000
Licenses & Permits	757,750
Local Government Aid	7,391,794
Other Intergovernmental	2,092,871
Charges for Services	1,290,135
Fines & Forfeits	361,100
Interest	234,797
Other Revenue	291,278
Interfund Transfers	<u>9,260,600</u>

Total Revenues / Sources 32,798,423

## Expenditures / Uses

Wages	23,931,640
Supplies	1,455,371
Other Services & Charges	7,378,412
Fund Balance/Equity Reserves	<u>33,000</u>

Total Expenditures / Uses 32,798,423



### General Fund Revenues and Other Financing Sources

	2021 Actual	2022 Budget	2023 Budget
<b>Taxes</b>			
Property Taxes	5,677,092	8,381,207	10,068,098
Franchise Fees	929,937	1,050,000	1,050,000
	<u>6,607,029</u>	<u>9,431,207</u>	<u>11,118,098</u>
<b>Licenses &amp; Permits</b>	<u>1,229,826</u>	<u>745,950</u>	<u>757,750</u>
<b>Intergovernmental Revenue</b>			
Federal Grants & Aid	91,675	55,000	55,000
State - Local Government Aid	7,270,608	7,308,705	7,391,794
State - Other Grants & Aid	3,896,432	1,689,770	1,687,421
County Grants & Aid	190,675	154,150	226,300
Other Intergovernmental	122,907	124,150	124,150
	<u>11,572,297</u>	<u>9,331,775</u>	<u>9,484,665</u>
<b>Charges for Services</b>			
General Government	473,395	342,942	355,535
Public Safety	26,565	401,100	384,600
Highways & Streets	1,298,587	500,000	550,000
	<u>1,798,547</u>	<u>1,244,042</u>	<u>1,290,135</u>
<b>Fines &amp; Forfeits</b>			
Court Fines	185,558	248,100	171,100
Parking Fines	102,411	190,000	190,000
	<u>287,969</u>	<u>438,100</u>	<u>361,100</u>
<b>Miscellaneous</b>			
Interest	3,087	235,164	234,797
Rents	160,395	137,136	138,503
Asset Sales	93,333	55,000	55,000
Other Revenue	351,054	105,275	97,775
	<u>607,869</u>	<u>532,575</u>	<u>526,075</u>
<b>Total Revenues</b>	22,103,537	21,723,649	23,537,823
<b>Transfers from Other Funds</b>			
Electric	7,100,000	7,225,000	7,350,000
Water	553,565	539,250	565,000
Wastewater Treatment	506,456	480,000	485,000
Storm Water	409,693	407,300	408,675
Sanitation	263,793	251,000	260,000
Pest Control	97,337	98,100	99,775
Forestry	46,722	48,100	50,000
Street Light Utility	41,376	42,650	42,150
EDA Tax Levy	2,965		
Capital Improvement	7,000		
Contributions	200		
Radio/Weapons	42,000		
<b>Capital Note</b>	<u>678,000</u>		
<b>Total Revenues and Other Financing Sources</b>	<u>31,852,644</u>	<u>30,815,049</u>	<u>32,798,423</u>

### General Fund Expenditures and Other Financing Uses

	2021 Actual	2022 Budget	2023 Budget
<b>Elected Officials &amp;</b>			
<b>Citywide Administration</b>			
Mayor & Council	256,550	286,624	283,485
Programs, Services, Activities	113,348	118,183	126,340
City Manager	477,510	546,744	697,017
Governmental Affairs & Comm.	335,986	339,390	461,977
City Clerk	181,649	343,698	256,257
Elections & Voters	520	42,700	38,200
Finance	1,587,283	1,126,371	1,244,961
Criminal Prosecution	669,193	716,003	747,240
Civil Representation	245,711	220,000	220,172
Human Resources	411,271	451,362	487,496
Information Technology	993,000	1,498,520	1,477,806
Unallocated	(16,815)		701
Self Insurance	66,000	38,000	38,000
Cable Capital Support	3,470	36,500	33,000
General Government Building	267,582	241,426	316,421
Citywide Facilities	67,564	70,205	142,796
Federal Emergency Disaster	15,818		
Maple Court Development	604,142		
	<u>6,279,782</u>	<u>6,075,726</u>	<u>6,571,869</u>
<b>Police Department</b>			
Administration	1,032,608	1,070,854	1,113,728
Red River Regional Dispatch	948,654	992,700	513,264
Support Services	1,066,249	1,123,803	1,226,660
Community Policing	110,204	112,075	115,762
Tri-College Partnership		8,948	8,718
Investigative	1,597,140	1,636,042	1,751,785
Patrol	5,440,317	6,075,043	6,598,451
DARE	131,385	136,289	134,383
Youth Services	121,498	125,606	130,383
Bike Patrol	335	1,345	2,110
Tactical Team	15,744	16,000	16,000
K-9	14,718	9,195	10,495
Drug Court		10,000	10,000
Community Service	197,648	195,712	204,190
Server Training	(500)	1,311	1,245
Grant Funded Activities	151,655	103,120	144,963
	<u>10,827,655</u>	<u>11,618,043</u>	<u>11,982,137</u>
<b>Engineering</b>			
Engineering	2,005,325	2,313,901	2,428,191
City Traffic Signals	58,231	92,000	82,000
MnDOT Traffic Signals	42,452	61,000	61,000
Engineering Street Maintenance	349,304	325,000	365,000
	<u>2,455,312</u>	<u>2,791,901</u>	<u>2,936,191</u>

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


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	2021 Actual	2022 Budget	2023 Budget
<b>Fire Department</b>			
Fire Protection	5,014,950	4,860,357	5,026,376
Fire Training	65,982	22,800	32,109
Fire Prevention	286,623	322,810	348,527
Emergency Management	937	1,723	5,434
Red River Regional Dispatch			513,263
Grant Funded Activities	188,890	187,727	189,575
	<u>5,557,382</u>	<u>5,395,417</u>	<u>6,115,284</u>
<b>Public Works Department</b>			
Street & Alley	1,991,317	2,087,770	2,176,433
Wheelage Tax Projects	79,520	82,000	82,000
Street Cleaning	192,533	211,676	219,231
Snow & Ice	197,781	337,923	355,784
Traffic Signs	112,419	117,618	136,296
Central Maintenance Building	258,105	212,411	168,929
Public Works Building			55,101
	<u>2,831,675</u>	<u>3,049,398</u>	<u>3,193,774</u>
<b>Community Development</b>			
Assessing	469,897	464,170	606,979
Planning & Zoning	684,757	461,189	444,377
City Public Art and Culture	24,669	5,000	5,000
Neighborhood Services	119,206	139,149	148,149
Rental Registration	135,588	148,486	155,324
Building Codes	660,043	666,570	639,339
	<u>2,094,160</u>	<u>1,884,564</u>	<u>1,999,168</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>30,045,966</u>	<u>30,815,049</u>	<u>32,798,423</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.

	Park	Library	Community Development	Mass Transit	Economic Development	Economic Development Authority	Total
<b><u>Revenues / Sources</u></b>							
Taxes	3,441,359	932,500				567,577	4,941,436
Other Intergovernmental	1,000		284,500	4,680,347			4,965,847
Charges for Services	219,552			381,867	5,250		606,669
Interest	16,500	998		500		7,500	25,498
Other Revenue	261,112	21,442	151,532	3,900			437,986
Interfund Transfers				150,000	50,000		200,000
Uses of Reserves				8,408	264,610	18,365	291,383
<b>Total Revenues / Sources</b>	<b>3,939,523</b>	<b>954,940</b>	<b>436,032</b>	<b>5,225,022</b>	<b>319,860</b>	<b>593,442</b>	<b>11,468,819</b>
<b><u>Expenditures / Uses</u></b>							
Wages	2,252,018		120,071	389,339	29,205	140,083	2,930,716
Supplies	262,026	6,000	975	7,275		5,700	281,976
Other Services & Charges	991,597	948,940	272,371	4,012,366	290,655	447,659	6,963,588
Capital Outlay			42,615	816,042			858,657
Transfers to Other Funds	415,000						415,000
Fund Balance Equity Reserves	18,882						18,882
<b>Total Expenditures / Uses</b>	<b>3,939,523</b>	<b>954,940</b>	<b>436,032</b>	<b>5,225,022</b>	<b>319,860</b>	<b>593,442</b>	<b>11,468,819</b>

**PARK FUND**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	2,453,966	3,279,293	3,441,359
Other Intergovernmental		1,000	1,000
Charges for Services	181,540	234,900	219,552
Interest	3,426	16,500	16,500
Other Revenue	248,270	199,037	261,112
Interfund Transfers	412,763		
<b>Total Revenues / Sources</b>	<b><u>3,299,965</u></b>	<b><u>3,730,730</u></b>	<b><u>3,939,523</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	1,834,655	2,069,220	2,252,018
Supplies	209,058	238,010	262,026
Other Services & Charges	986,684	1,008,500	991,597
Capital Outlay	27,188		
Transfers to Other Funds	415,000	415,000	415,000
Fund Balance/Equity Reserves			18,882
<b>Total Expenditures / Uses</b>	<b><u>3,472,585</u></b>	<b><u>3,730,730</u></b>	<b><u>3,939,523</u></b>

**LIBRARY**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	736,869	913,000	932,500
Other Intergovernmental	179,061		
Interest	-	619	998
Other Revenue	22,235	21,442	21,442
<b>Total Revenues / Sources</b>	<b><u>938,165</u></b>	<b><u>935,061</u></b>	<b><u>954,940</u></b>
<b><u>Expenditures / Uses</u></b>			
Supplies	9,597	6,000	6,000
Other Services & Charges	957,716	929,061	948,940
<b>Total Expenditures / Uses</b>	<b><u>967,313</u></b>	<b><u>935,061</u></b>	<b><u>954,940</u></b>

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**COMMUNITY DEVELOPMENT**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	293,666	265,000	284,500
Other Revenue	116,583	151,532	151,532
<b>Total Revenues / Sources</b>	<b>410,249</b>	<b>416,532</b>	<b>436,032</b>
<b><u>Expenditures / Uses</u></b>			
Wages	101,659	101,905	120,071
Supplies	255	1,025	975
Other Services & Charges	341,636	313,602	272,371
Capital Outlay			42,615
<b>Total Expenditures / Uses</b>	<b>443,550</b>	<b>416,532</b>	<b>436,032</b>

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**MASS TRANSIT**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	1,911		
Other Intergovernmental	2,274,268	3,795,142	4,680,347
Charges for Services	357,361	420,620	381,867
Interest	462	4,000	500
Other Revenue	35,062	4,200	3,900
Interfund Transfers		150,000	150,000
Uses of Reserves			8,408
<b>Total Revenues / Sources</b>	<b>2,669,064</b>	<b>4,373,962</b>	<b>5,225,022</b>
<b><u>Expenditures / Uses</u></b>			
Wages	327,398	391,803	389,339
Supplies	5,888	7,000	7,275
Other Services & Charges	3,150,350	3,429,265	4,012,366
Capital Outlay	204,982	427,867	816,042
Fund Balance/Equity Reserves		118,027	
<b>Total Expenditures / Uses</b>	<b>3,688,618</b>	<b>4,373,962</b>	<b>5,225,022</b>

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**ECONOMIC DEVELOPMENT**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	88,991		
Charges for Services	3,675	5,250	5,250
Interest	192		
Other Revenue	402,334		
Interfund Transfers	50,000	50,000	50,000
Uses of Reserves			264,610
<b>Total Revenues / Sources</b>	<b><u>545,192</u></b>	<b><u>55,250</u></b>	<b><u>319,860</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	41,262	29,027	29,205
Supplies	2,575		
Other Services & Charges	210,009	26,223	290,655
<b>Total Expenditures / Uses</b>	<b><u>253,846</u></b>	<b><u>55,250</u></b>	<b><u>319,860</u></b>

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**ECONOMIC DEVELOPMENT AUTHORITY**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Taxes	408,341	506,137	567,577
Other Intergovernmental	99,115		
Interest	301	20,000	7,500
Uses of Reserves		25,915	18,365
<b>Total Revenues / Sources</b>	<b><u>507,757</u></b>	<b><u>552,052</u></b>	<b><u>593,442</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	128,276	133,216	140,083
Supplies	3,773	5,700	5,700
Other Services & Charges	257,876	413,136	447,659
Transfers to Other Funds	2,965		
<b>Total Expenditures / Uses</b>	<b><u>392,890</u></b>	<b><u>552,052</u></b>	<b><u>593,442</u></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		4,482,500	4,482,500
Tax Increments	617,592		617,592
Other Intergovernmental	573,069	217,300	790,369
Interest		9,526	9,526
Special Assessments		7,205,893	7,205,893
Other Revenue		249,576	249,576
Interfund Transfers		1,310,227	1,310,227
Uses of Reserves		2,191,194	2,191,194
Total Revenues / Sources	<u>1,190,661</u>	<u>15,666,216</u>	<u>16,856,877</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	1,024,394	15,162,835	16,187,229
Fund Balance/Equity Reserves	166,267	503,381	669,648
Total Expenditures / Uses	<u>1,190,661</u>	<u>15,666,216</u>	<u>16,856,877</u>

**TAX INCREMENT**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Tax Increments	612,648	605,597	617,592
Other Intergovernmental	608,147	575,163	573,069
Interest	56		
Total Revenues / Sources	<u>1,220,851</u>	<u>1,180,760</u>	<u>1,190,661</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	7,919		
Debt Service	1,135,456	1,076,204	1,024,394
Fund Balance/Equity Reserves		104,556	166,267
Total Expenditures / Uses	<u>1,143,375</u>	<u>1,180,760</u>	<u>1,190,661</u>

**SPECIAL ASSESSMENT**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	3,641,243	4,432,500	4,482,500
Other Intergovernmental	1,267,094	217,300	217,300
Interest	70,259	9,526	9,526
Special Assessments	9,291,344	6,546,208	7,205,893
Other Revenue	66,865	249,576	249,576
Bond Proceeds	39,981,107		
Interfund Transfers	1,308,400	1,310,227	1,310,227
Uses of Reserves		5,984,835	2,191,194
Total Revenues / Sources	<u>55,626,312</u>	<u>18,750,172</u>	<u>15,666,216</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	184,650		
Debt Service	16,224,222	16,433,595	15,162,835
Fund Balance/Equity Reserves		2,316,577	503,381
Total Expenditures / Uses	<u>16,408,872</u>	<u>18,750,172</u>	<u>15,666,216</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	54,000	2,266,000	2,320,000
Bond Proceeds		9,024,000	9,024,000
Interfund Transfers	2,050,000	375,000	2,425,000
Other Revenue	20,050		20,050
Uses of Reserves	647,050		647,050
	<u>2,771,100</u>	<u>11,665,000</u>	<u>14,436,100</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	66,000	1,323,650	1,389,650
Capital Outlay	1,792,450	10,341,350	12,133,800
Transfers to Other Funds	912,650		912,650
	<u>2,771,100</u>	<u>11,665,000</u>	<u>14,436,100</u>

**CAPITAL IMPROVEMENT**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			54,000
Interest	838		
Other Revenue	902,052	20,050	20,050
Interfund Transfers	2,091,772	2,035,000	2,050,000
Uses of Reserves			647,050
Total Revenues / Sources	<u>2,994,662</u>	<u>2,055,050</u>	<u>2,771,100</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	51,864	17,000	
Other Services & Charges	281,375	299,800	66,000
Capital Outlay	1,722,095	432,017	1,792,450
Transfers to Other Funds	569,441	1,306,233	912,650
Total Expenditures / Uses	<u>2,624,775</u>	<u>2,055,050</u>	<u>2,771,100</u>

**PERMANENT IMPROVEMENT**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	291,020		
Other Intergovernmental	4,728,933	5,595,925	2,266,000
Charges for Services	39,402		
Interest	2,588		
Special Assessments	233,049		
Other Revenue	34,474		
Bond Proceeds	11,642,115	5,775,000	9,024,000
Interfund Transfers	75,000	913,733	375,000
Total Revenues / Sources	<u>17,046,581</u>	<u>12,284,658</u>	<u>11,665,000</u>
<b><u>Expenditures / Uses</u></b>			
Supplies		27,000	
Other Services & Charges	154,119	926,400	1,323,650
Capital Outlay	13,040,876	11,331,258	10,341,350
Total Expenditures / Uses	<u>13,194,995</u>	<u>12,284,658</u>	<u>11,665,000</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
<b><u>Revenues / Sources</u></b>									
Licenses & Permits						5,050			5,050
Other Intergov'tl			225,000	20,000		48,000	912,154		1,205,154
Charges for Services	2,853,509	9,843,816	5,186,350	1,353,350	1,035,464	738,145		840,000	21,850,634
Interest	20,000	65,000	5,389		3,000	5,500		3,000	101,889
Special Assessments		249,671							249,671
Other Revenue		47,440	55,000	74,500			84,500		261,440
Interfund Transfers				473,250			192,650		665,900
Uses of Reserves	558,150	1,006,427			59,347	50			1,623,974
<b>Total Revenues / Sources</b>	<b>3,431,659</b>	<b>11,212,354</b>	<b>5,471,739</b>	<b>1,921,100</b>	<b>1,097,811</b>	<b>796,745</b>	<b>1,189,304</b>	<b>843,000</b>	<b>25,963,712</b>
<b><u>Expenditures / Uses</u></b>									
Wages	357,951	1,846,949	2,050,997	1,011,827	744,193	211,798			6,223,715
Supplies	51,514	764,300	352,500	214,420	118,575	79,130	6,400		1,586,839
Other Services & Charges	1,576,042	2,892,425	2,642,098	651,088	185,043	405,176	151,452	745,174	9,248,498
Capital Outlay		1,169,000					1,025,300		2,194,300
Debt Service		3,874,680							3,874,680
Transfers to Other Funds	1,446,152	665,000	260,000		50,000	99,775		42,150	2,563,077
Fund Balance/Equity Reserves			166,144	43,765		866	6,152	55,676	272,603
<b>Total Expenditures / Uses</b>	<b>3,431,659</b>	<b>11,212,354</b>	<b>5,471,739</b>	<b>1,921,100</b>	<b>1,097,811</b>	<b>796,745</b>	<b>1,189,304</b>	<b>843,000</b>	<b>25,963,712</b>

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**STORM WATER**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	2,890,661	2,825,828	2,853,509
Interest	670	20,000	20,000
Other Revenue	2,616		
Uses of Reserves			558,150
Total Revenues / Sources	<u>2,893,947</u>	<u>2,845,828</u>	<u>3,431,659</u>
<b><u>Expenditures / Uses</u></b>			
Wages	316,652	364,953	357,951
Supplies	5,742	46,598	51,514
Other Services & Charges	2,155,697	1,364,500	1,576,042
Transfers to Other Funds	<u>1,145,343</u>	<u>1,069,777</u>	<u>1,446,152</u>
Total Expenditures / Uses	<u>3,623,434</u>	<u>2,845,828</u>	<u>3,431,659</u>

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**WASTEWATER TREATMENT**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			
Charges for Services	9,946,743	9,495,291	9,843,816
Interest	2,299	65,000	65,000
Special Assessments	114,349	150,000	249,671
Other Revenue	66,776	47,440	47,440
Uses of Reserves		944,104	1,006,427
Total Revenues / Sources	<u>10,130,167</u>	<u>10,701,835</u>	<u>11,212,354</u>
<b><u>Expenditures / Uses</u></b>			
Wages	1,552,284	1,805,574	1,846,949
Supplies	627,004	679,475	764,300
Other Services & Charges	4,723,841	3,578,662	2,892,425
Capital Outlay		50,000	1,169,000
Debt Service	655,591	3,928,124	3,874,680
Transfers to Other Funds	<u>686,456</u>	<u>660,000</u>	<u>665,000</u>
Total Expenditures / Uses	<u>8,245,176</u>	<u>10,701,835</u>	<u>11,212,354</u>

**SANITATION**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	225,000	225,000	225,000
Charges for Services	4,991,927	4,800,000	5,186,350
Interest	206	5,389	5,389
Other Revenue	58,747	48,000	55,000
Uses of Reserves		173,367	
Total Revenues / Sources	<u>5,275,880</u>	<u>5,251,756</u>	<u>5,471,739</u>
<b><u>Expenditures / Uses</u></b>			
Wages	1,709,141	1,965,287	2,050,997
Supplies	334,526	295,800	352,500
Other Services & Charges	2,514,933	2,542,269	2,642,098
Capital Outlay		197,400	
Transfers to Other Funds	263,793	251,000	260,000
Fund Balance/Equity Reserves			166,144
Total Expenditures / Uses	<u>4,822,393</u>	<u>5,251,756</u>	<u>5,471,739</u>

**GOLF COURSES**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			20,000
Charges for Services	1,669,355	1,307,350	1,353,350
Interest	63		
Other Revenue	82,645	94,000	74,500
Interfund Transfers	638,550	473,250	473,250
Total Revenues / Sources	<u>2,390,613</u>	<u>1,874,600</u>	<u>1,921,100</u>
<b><u>Expenditures / Uses</u></b>			
Wages	898,827	1,001,333	1,011,827
Supplies	214,917	202,210	214,420
Other Services & Charges	760,411	599,786	651,088
Fund Balance/Equity Reserves		71,271	43,765
Total Expenditures / Uses	<u>1,874,155</u>	<u>1,874,600</u>	<u>1,921,100</u>

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**FORESTRY**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	927,672	975,000	1,035,464
Interest	90	3,000	3,000
Other Revenue	6,693		
Uses of Reserves		99,669	59,347
Total Revenues / Sources	<u>934,455</u>	<u>1,077,669</u>	<u>1,097,811</u>
<b><u>Expenditures / Uses</u></b>			
Wages	568,897	755,064	744,193
Supplies	137,407	106,275	118,575
Other Services & Charges	203,573	168,230	185,043
Transfers to Other Funds	46,722	48,100	50,000
Total Expenditures / Uses	<u>956,599</u>	<u>1,077,669</u>	<u>1,097,811</u>

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**ANIMAL CONTROL**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Licenses & Permits	5,671	5,050	5,050
Charges for Services	116,420	115,000	116,145
Interest	3		
Total Revenues / Sources	<u>122,094</u>	<u>120,050</u>	<u>121,195</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	55,901	54,050	54,304
Transfers to Other Funds	66,105	66,000	66,025
Fund Balance/Equity Reserves			866
Total Expenditures / Uses	<u>122,006</u>	<u>120,050</u>	<u>121,195</u>

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**RIGHT-OF-WAY MAINTENANCE**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	49,128	48,000	48,000
Charges for Services	353,936	365,000	400,000
Interest	63	2,000	2,000
Other Revenue	689		
Uses of Reserves		16,507	
Total Revenues / Sources	<u>403,816</u>	<u>431,507</u>	<u>450,000</u>
<b><u>Expenditures / Uses</u></b>			
Wages	120,540	229,848	199,025
Supplies	59,069	67,100	77,880
Other Services & Charges	133,405	114,059	150,595
Transfers to Other Funds	20,191	20,500	22,500
Total Expenditures / Uses	<u>333,205</u>	<u>431,507</u>	<u>450,000</u>

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**MOSQUITO CONTROL**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	220,683	222,000	222,000
Interest	111	3,500	3,500
Other Revenue	6,241		
Uses of Reserves			50
Total Revenues / Sources	<u>227,035</u>	<u>225,500</u>	<u>225,550</u>
<b><u>Expenditures / Uses</u></b>			
Wages	10,153	12,350	12,773
Supplies	1,418	1,250	1,250
Other Services & Charges	86,767	200,300	200,277
Transfers to Other Funds	11,041	11,600	11,250
Total Expenditures / Uses	<u>109,379</u>	<u>225,500</u>	<u>225,550</u>

**AIRPORT**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	754,570	99,504	912,154
Charges for Services	68,640		
Fines & Forfeits	450		
Other Revenue	18,503	78,900	84,500
Interfund Transfers	141,897	30,000	192,650
Total Revenues / Sources	<u>984,060</u>	<u>208,404</u>	<u>1,189,304</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	6,175	7,400	6,400
Other Services & Charges	526,313	101,004	151,452
Capital Outlay		100,000	1,025,300
Fund Balance/Equity Reserves			6,152
Total Expenditures / Uses	<u>532,488</u>	<u>208,404</u>	<u>1,189,304</u>

**STREET LIGHT UTILITY**

	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	827,363	840,000	840,000
Interest	144	3,000	3,000
Other Revenue	23		
Uses of Reserves		69,763	
Total Revenues / Sources	<u>827,530</u>	<u>912,763</u>	<u>843,000</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	652,819	670,113	745,174
Transfers to Other Funds	41,376	242,650	42,150
Fund Balance/Equity Reserves			55,676
Total Expenditures / Uses	<u>694,195</u>	<u>912,763</u>	<u>843,000</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	670,470	1,683,258	2,018,604	409,009	4,781,341
Interest		30,000		15,000	45,000
Other Revenue		75,000	500		75,500
Interfund Transfers	100,000			70,000	170,000
Use of Reserves	91,500	463,484		62,155	617,139
Total Revenues / Sources	861,970	2,251,742	2,019,104	556,164	5,688,980
<b><u>Expenditures / Uses</u></b>					
Wages		25,073	298,154		323,227
Supplies	80,289	100	1,699,500	57,000	1,836,889
Other Services & Charges	574,181	13,500	21,450	144,619	753,750
Capital Outlay	207,500	2,213,069		354,545	2,775,114
Total Expenditures / Uses	861,970	2,251,742	2,019,104	556,164	5,688,980

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**INFORMATION TECHNOLOGY**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	231	407,740	670,470
Interest	160		
Interfund Transfers	336,504		100,000
Uses of Reserves		24,806	91,500
Total Revenues / Sources	336,895	432,546	861,970
<b><u>Expenditures / Uses</u></b>			
Supplies	1,002		80,289
Other Services & Charges	291,280	209,546	574,181
Capital Outlay		223,000	207,500
Total Expenditures / Uses	292,282	432,546	861,970

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**VEHICLES & EQUIPMENT**


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	2021 Actual	2022 Budget	2023 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,649,216	1,650,743	1,683,258
Interest	841	30,000	30,000
Other Revenue	182,666	75,000	75,000
Uses of Reserves		584,637	463,484
Total Revenues / Sources	1,832,723	2,340,380	2,251,742
<b><u>Expenditures / Uses</u></b>			
Wages	23,980	23,402	25,073
Supplies	43	100	100
Other Services & Charges	1,732,299	13,500	13,500
Capital Outlay		2,303,378	2,213,069
Total Expenditures / Uses	1,756,322	2,340,380	2,251,742

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**CENTRAL MAINTENANCE SHOP**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,667,522	1,640,000	2,018,604
Other Revenue	708		500
Total Revenues / Sources	<u>1,668,230</u>	<u>1,640,000</u>	<u>2,019,104</u>
<b><u>Expenditures / Uses</u></b>			
Wages	265,142	290,928	298,154
Supplies	1,437,407	1,328,597	1,699,500
Other Services & Charges	29,049	20,475	21,450
Total Expenditures / Uses	<u>1,731,598</u>	<u>1,640,000</u>	<u>2,019,104</u>

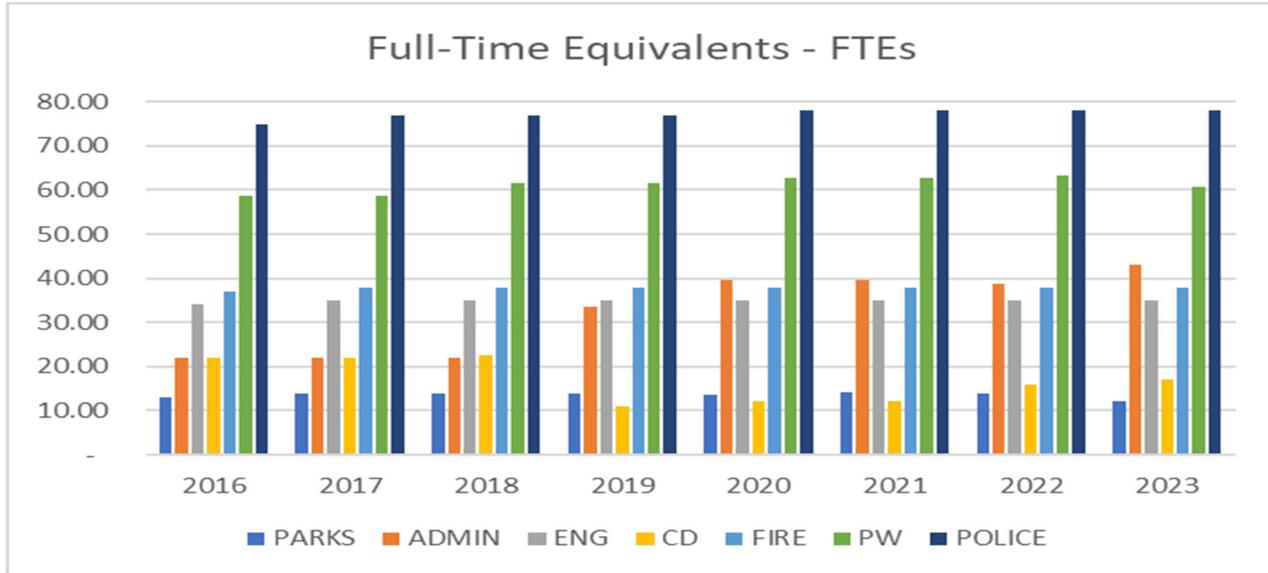
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**RADIO & WEAPONS**


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	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	394,695	393,787	409,009
Interest	599	15,000	15,000
Other Revenue	2,411		
Interfund Transfers			70,000
Uses of Reserves		18,915	62,155
Total Revenues / Sources	<u>397,705</u>	<u>427,702</u>	<u>556,164</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	15,467	8,000	57,000
Other Services & Charges	224,252	97,702	144,619
Capital Outlay		322,000	354,545
Transfers to Other Funds	42,000		
Total Expenditures / Uses	<u>281,719</u>	<u>427,702</u>	<u>556,164</u>

# STAFFING LEVEL



DEPT	2016	2017	2018	2019	2020	2021	2022	2023
<b>PARKS</b>	13.000	13.750	13.750	13.750	13.630	14.130	14.005	12.000
<b>ADMIN</b>	22.000	22.000	22.000	33.500	39.480	39.480	38.625	43.125
<b>ENG</b>	34.000	35.000	35.000	35.000	35.000	35.000	35.000	36.000
<b>CD/PNS</b>	22.000	22.000	22.500	11.000	12.000	12.000	15.850	17.000
<b>FIRE</b>	37.000	38.000	38.000	38.000	38.000	38.000	38.000	38.000
<b>PW</b>	58.630	58.630	61.630	61.630	62.630	62.630	63.255	59.760
<b>POLICE</b>	75.000	77.000	77.000	77.000	78.000	78.000	78.000	78.000
<b>Total FTE's</b>	261.630	266.380	269.880	269.880	278.740	279.240	282.735	283.885

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).