

2026



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
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DEPARTMENT DIRECTORS

Mike Rietz	Assistant City Manager
Kristie Leshovsky	Community Development
Sean Brandenburg	Parks & Recreation
Robert Zimmerman	Engineering
Chris Helmick	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

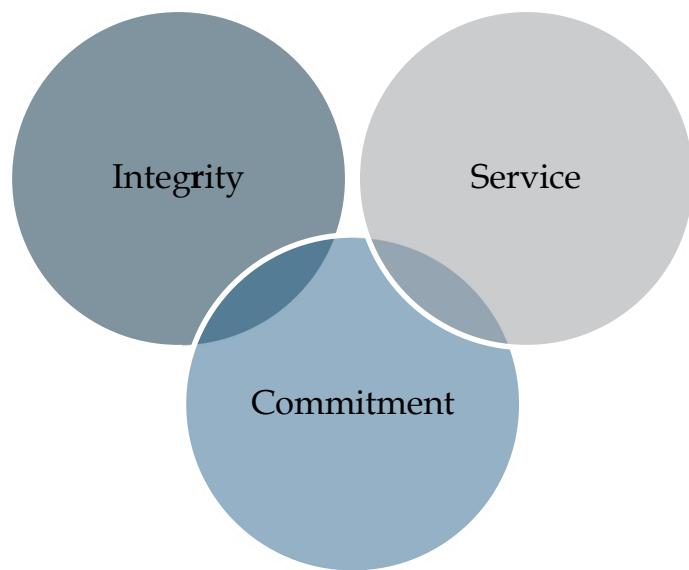
To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.



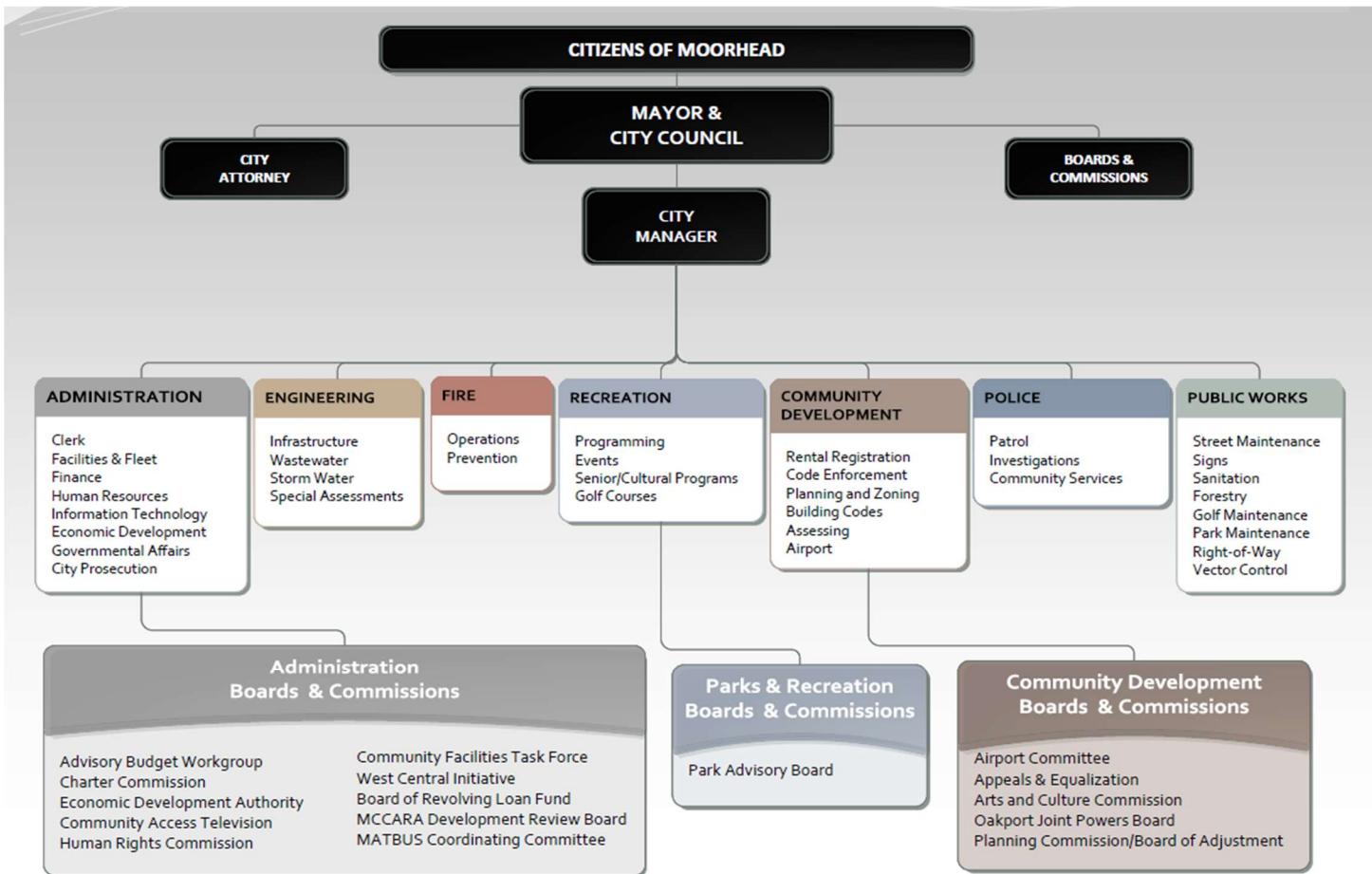
VISION

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 8, 2025

**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 2026 City of Moorhead Operating and Capital Budget of \$156,763,284 and the 2026 Economic Development Authority Budget of \$832,077 for the fiscal year commencing on January 1, 2026 and ending on December 31, 2026. 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 2026 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 2026. The priorities for the 2026 budget included, employee wages and benefits, Wastewater Utility, Community and Economic Development, and Public Safety staffing.

Budget Process

Each department in the City manages its own operating budget. Department heads reviewed prior years expenses and anticipated needs for 2026. Each department head then submitted budget requests for operational funding needs in 2026 with consideration of potential needs in 2027 and 2028. The City Manager Dan Mahli, Assistant City Manager Mike Rietz, and Finance Director Jenica Flanagan met with each department and division director and reviewed departmental budgets in detail along with operating budget requests. The same process was followed for the 2026 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 2026 Operating Budget and the 2026 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 2026. 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 2026 Budget were affirmed by the Mayor and City Council on September 22, 2025, to comply with statutory requirements to certify the preliminary 2026 tax levy and adopt the Proposed 2026 Budget by September 30, 2025. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 8, 2025, at which time the public meeting was held. The final 2026 property tax levy and the final 2026 Operating and Capital Budget was approved by the City Council on December 8, 2025.

2026 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 2026 are projected to increase \$19,472. 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 \$1,344,000 in new property tax revenue for 2026. 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 2026. 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 2026 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 2026 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).

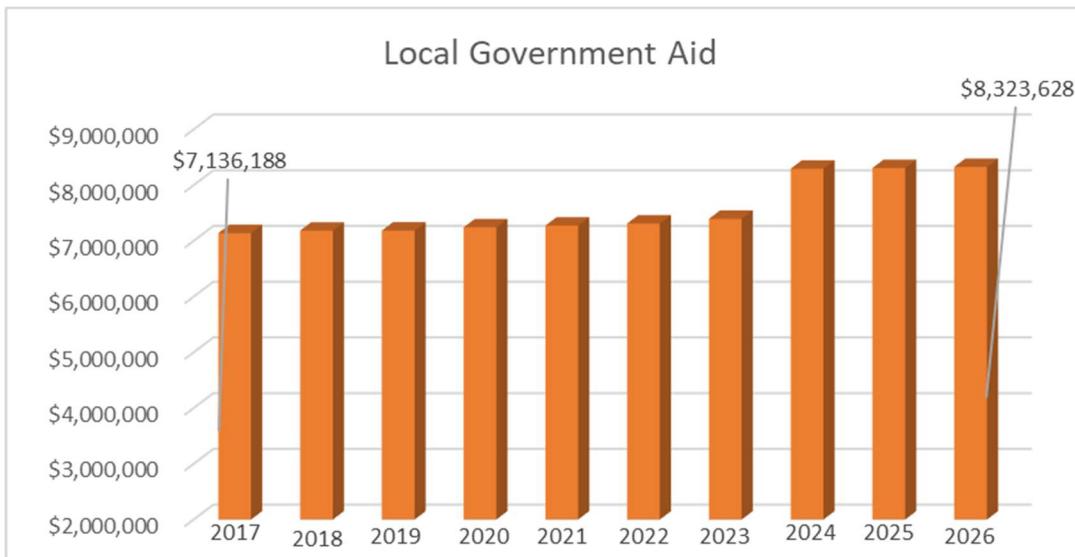
The 2026 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Pest Control, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2026 Budget includes the City's Vehicle & Equipment Replacement, Public Safety Radio, Weapons and Equipment, Information Technology and Central Maintenance Shop Internal Service Funds.

2026 Budget Summary

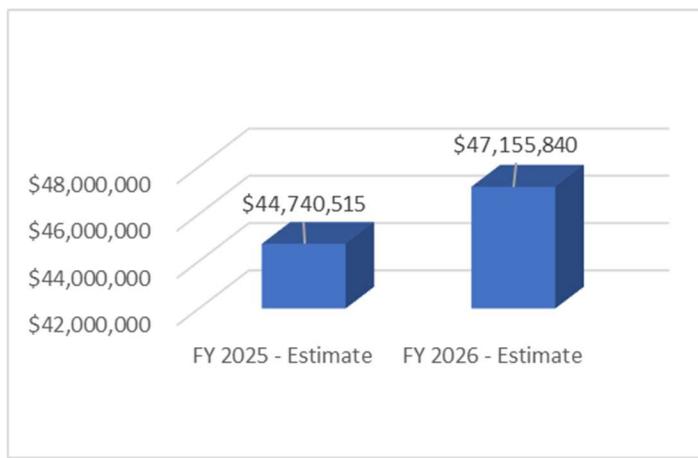
The City of Moorhead's 2026 Operating & Capital Budget totals \$156,763,284 an increase of \$14,885,613 (10.49%) from the previous year. The EDA's 2026 budget totals \$832,077; an increase of \$65,937 (8.6%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

Projected Revenues

- Local Government Aid (LGA) for 2026 is \$8,323,628, which is an increase of \$19,472 over the 2025 LGA allocation of \$8,304,156. 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 \$2,396,382 provided an opportunity for additional tax revenue of approximately \$1,344,000. The increase in tax capacity growth was approximately 5.6% from the prior year.



- The total approved 2026 City Tax Levy is \$26,551,790, which is a \$2,362,763 increase over the previous year. The total approved 2026 Economic Development Authority Tax Levy is \$789,857, which is a \$43,717 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,725,000, an increase of \$125,000 from 2025. 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.

- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- There are utility fee increases for a median home valued at \$247,700 as part of long-term funding plans across several services. Wastewater treatment rates will increase by \$3.21 per month to support infrastructure improvement projects and ensure sustainable funding for the utility. Stormwater rates will increase by \$0.10 per month to fund asset renewal, flood mitigation efforts, and rising operating costs. Sanitation rates will increase by \$0.91 per month to help reestablish the fund's target minimum reserve balance and cover increased operating expenses. Forestry rates will increase by \$0.44 per month to support reserve balance restoration and address operating costs related to the emerald ash borer emergency.

Projected Expenditures

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 2026 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 – 7%
 - Auto Insurance – 10%
- As of this writing, four 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 unit with an unfinalized contract, estimated general wage increases and step increases are included in the personnel budget.

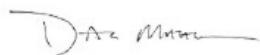
- Wages and benefits represent nearly 71% of the General and Park Fund budgets. Adjustments to wages and benefits for current employees, along with the addition of new positions, increased the budget by approximately \$3,226,288. The 2026 Operating Budget includes funding for three new firefighter positions, which were recommended to enhance services for the residents of Moorhead.
- Health insurance benefits are with the Lakes Area Service Cooperative and Medica. A 5.4% increase to the employer contribution costs for health insurance are included in the 2026 budget.
- Minnesota Paid Leave is new in the 2026 budget. The state mandated leave program requires a contribution of gross wages. The new leave provides job-protected paid time off for eligible employees (up to 20 weeks per year) to care for themselves or family members due to medical reasons, family needs or safety concerns. The City is contracting with a private provider for this benefit.
- Debt service expenditures were increased slightly in the 2026 budget. Two new bond issues were completed during 2025. One issue was completed to finance improvements for the Moorhead Center Mall redevelopment in anticipation of long-term financing. The second issue was completed to finance various improvements within the City and to refund the remaining maturities of the City's General Obligation Wastewater Revenue Bond. Bonding issues for infrastructure improvement projects and city hall renovations are anticipated for 2026.
- Information technology equipment and software subscriptions increased the budget by approximately \$282,377. The increase is driven by rising subscription costs and the implementation of new software tools.
- An increase in the amount contributed by the City for services from the Lake Agassiz Regional Library System of \$71,090 is included in the 2026 budget. This additional amount is an 8.5% increase above the 2025 contribution. Additional increases to the Library Fund budget were included for costs anticipated to be incurred with the opening of the new Community Center Library in early 2026.
- The City completed its sixth, 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 8, 2025 meeting. The 2026 capital outlay budget was set for 2026 and estimates for future capital outlay were

presented for years 2027-2030. The total capital outlay budget for 2026 is \$89,332,872, which includes various infrastructure projects of \$39,247,000, Wastewater infrastructure project for \$41,237,250, and \$3,261,314 for the replacement of City vehicles and equipment.

Conclusion

We are proud of Moorhead's 2026 Budget and thankful to all who participated and stayed engaged. The process was completed in a deliberate and thoughtful manner. It brought the Mayor, City Council, and Department Directors together for honest discussion and planning. We firmly believe the City of Moorhead's 2026 budget and process is strategic, comprehensive, data-driven, and informed.

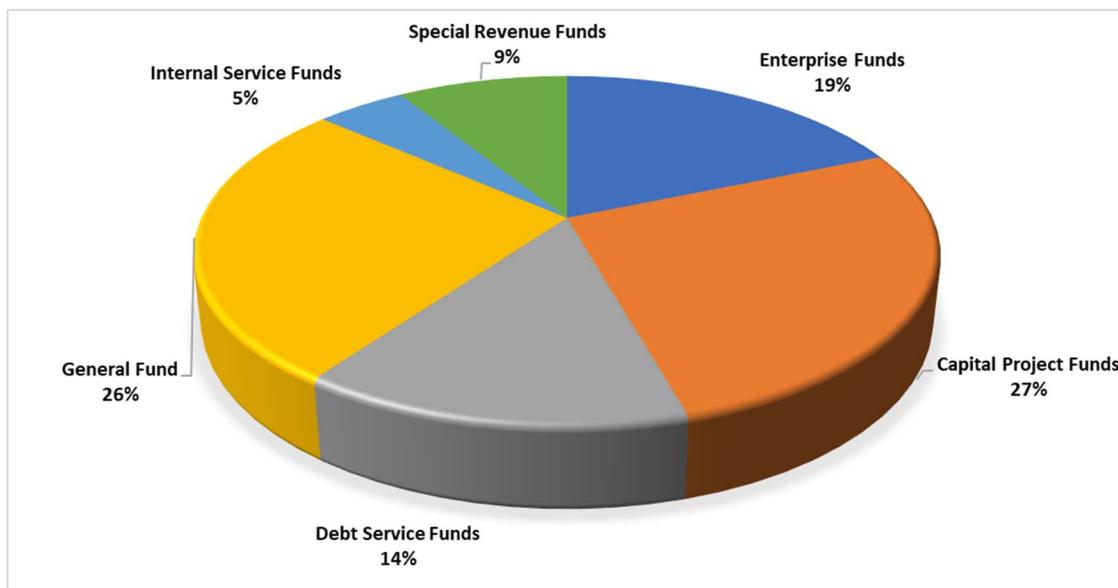
Respectfully Submitted,



Dan Mahli,
City Manager

Budget by Fund

Fund	2025	2026	Increase (Decrease)
AIRPORT	\$ 746,666	444,465	\$ (302,201)
AFFORDABLE HOUSING AID	114,558	107,291	(7,267)
CAPITAL PROJECTS	33,143,352	43,116,338	9,972,986
CDBG	547,149	543,742	(3,407)
CENTRAL MAINT. SHOP	1,938,708	2,057,208	118,500
CITY ECONOMIC DEVELOPMENT	162,625	193,769	31,144
EDA TAX LEVY	766,140	832,077	65,937
DEBT SERVICE	17,755,929	19,302,565	1,546,636
FORESTRY	1,492,543	1,595,367	102,824
GENERAL	38,559,583	41,477,054	2,917,471
GOLF COURSE	2,369,299	2,362,530	(6,769)
INFORMATION TECH.	1,266,467	1,524,456	257,989
LIBRARY	1,036,340	1,205,302	168,962
MASS TRANSIT	5,476,521	5,914,277	437,756
NATIONAL OPIOID SETTLEMENTS	164,707	176,457	11,750
PARK	4,648,484	4,859,742	211,258
PEST CONTROL	1,100,205	1,119,441	19,236
PUBLIC SAFETY AID	215,453	165,425	(50,028)
RADIO/WEAPONS	719,663	454,900	(264,763)
SANITATION	5,793,800	6,071,900	278,100
STORM WATER	4,498,870	3,320,369	(1,178,501)
STREET LIGHT UTILITY	1,337,451	1,059,566	(277,885)
TIF	1,493,187	2,956,290	1,463,103
VEHICLES	3,643,664	3,342,299	(301,365)
WASTEWATER	13,652,447	13,392,531	(259,916)
	<u>\$ 142,643,811</u>	<u>\$ 157,595,361</u>	<u>\$ 14,951,550</u>



Strategic Initiatives



IDENTITY

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



GOVERNANCE & TEAMWORK

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



INFRASTRUCTURE

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



ECONOMY

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



COMMUNITY SAFETY & WELL-BEING

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



COMMUNICATION

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



PARTNERSHIPS

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

Budget Overview

General Description and Form of Government

The City of Moorhead is located in the heart of the Red River Valley, 250 miles northwest of Minneapolis. It is the county seat of Clay County and a community rich in history, tradition and diversity. While Moorhead is part of a growing metropolitan region, it is distinct because of its liberal arts-based college atmosphere, quality educational system, plentiful parks and strong, diverse neighborhoods. The City covers approximately 22.2 square miles with a population of 45,913 according to the state demographer.

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	<p>Planning sessions scheduled with Mayor and City Council</p> <ul style="list-style-type: none"> • Growth in tax capacity • Debt service requirements • Capital outlay project requests • Operating requests
July-August	<p>Meetings between City Manager, Assistant City Manager, Finance Director and Department Directors/Division Heads</p> <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 2026 budget and tax levy to public for input at the Council meeting - budget hearing/Truth-in-taxation
December - 2 nd Week	Approval of 2026 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 2026



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.

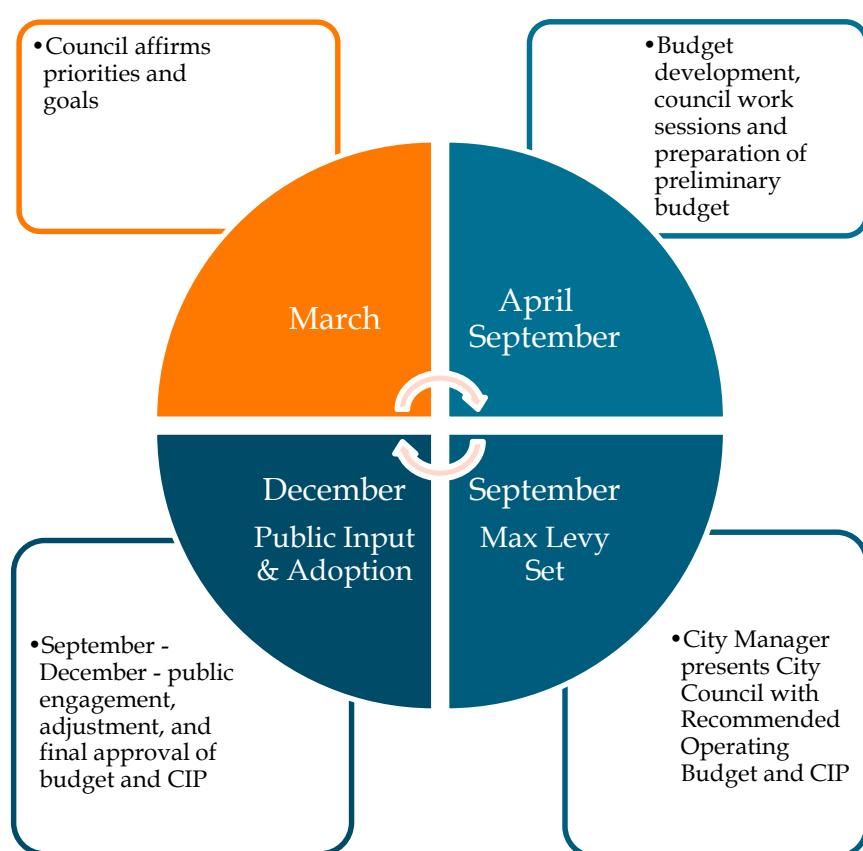
City of Moorhead Financial Achievement
The City of Moorhead has an Aa2 Credit Rating

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

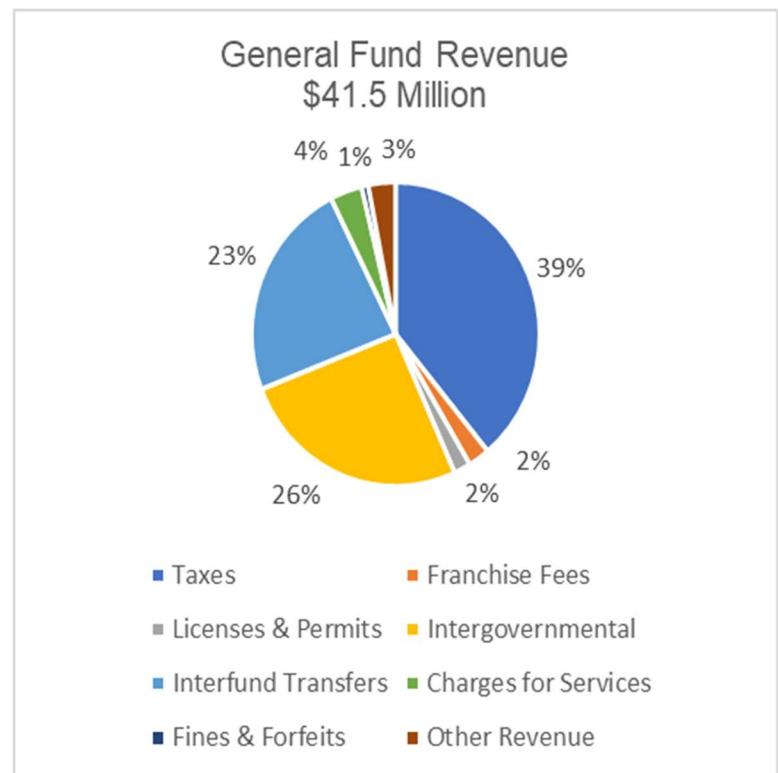
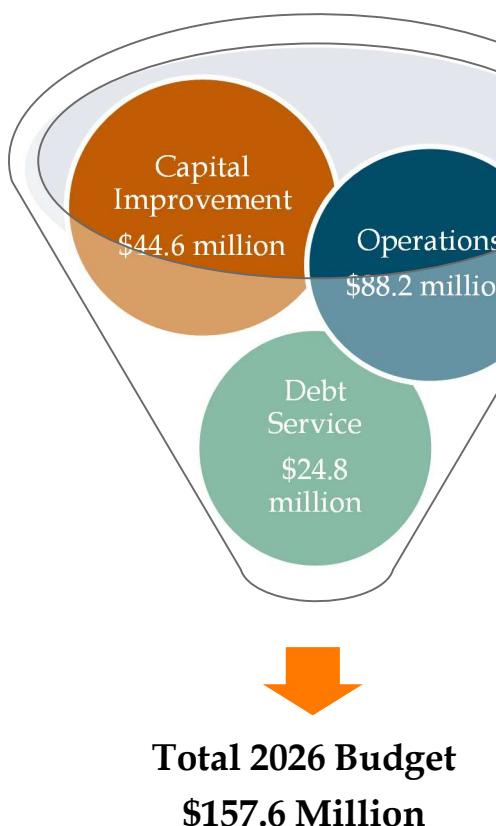
Budget Process



2026 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 \$157,595,361. 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

\$41.5 Million

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

Enterprise, Special Revenue, Internal Service and Capital Improvement Funds

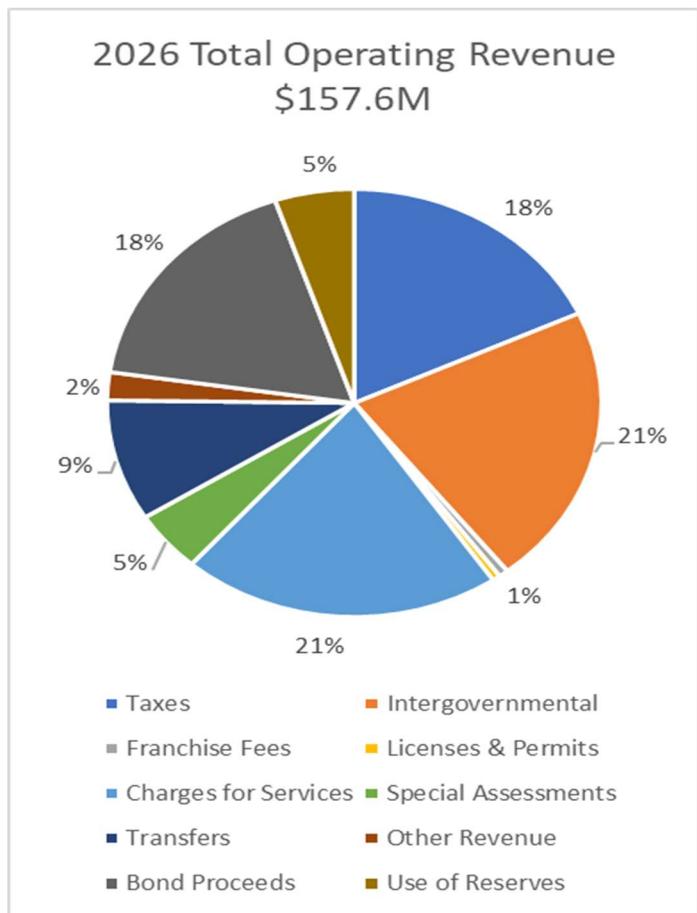
\$93.8 Million

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

\$22.3 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.

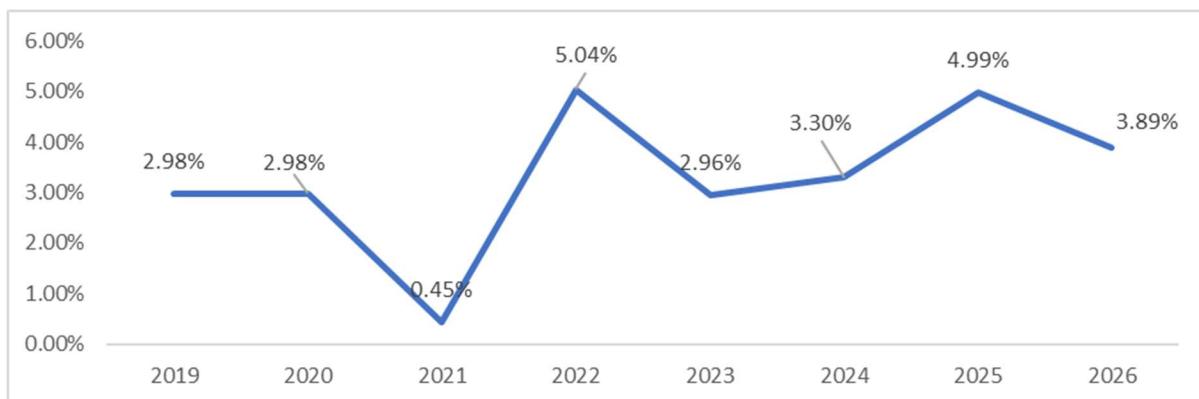


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 18% of the total revenues. Charges for services help fund the total budget by 21%.

Property Tax

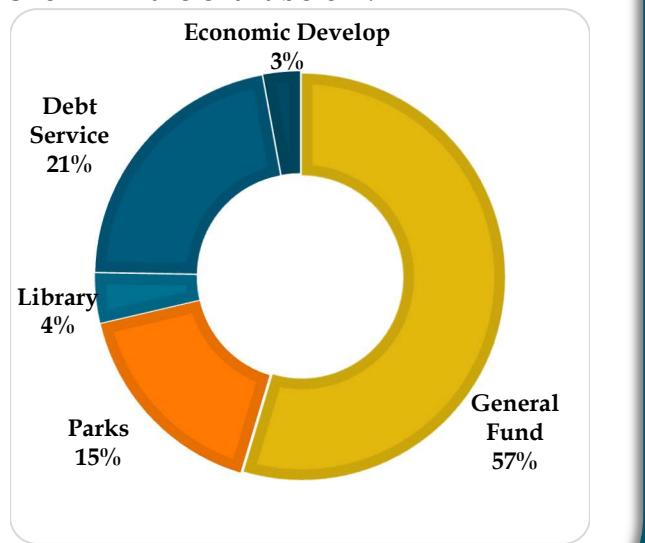
Property Tax Rates

The median residential home market value in Moorhead is \$247,700, with an annual estimated city property tax of \$1,302. The City receives 41% of the annual tax payment. Property tax rate change increases have averaged approximately 3.32% annually since 2019.

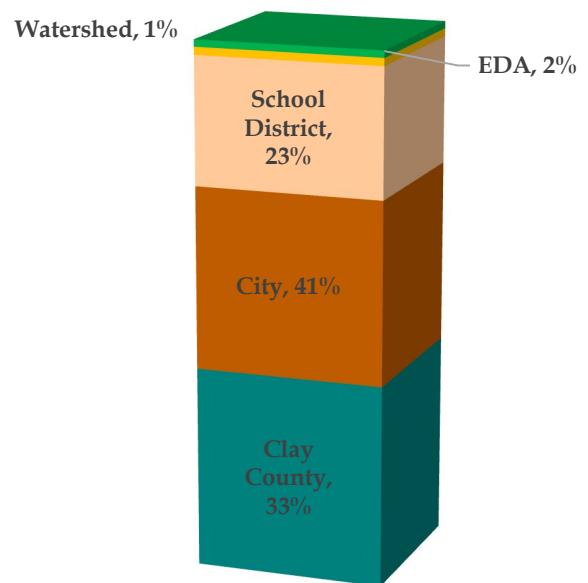


Tax Levy Distribution

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

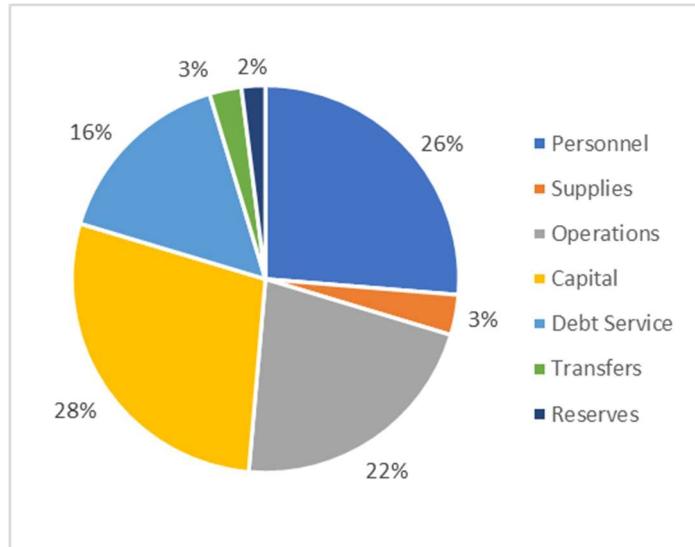


Total tax bill allocation in 2025



Where Does the Money Go?

Overall, the adopted 2026 budget includes expenditures in seven major categories for all funds. The largest being capital costs in the amount of \$44.6 million dollars (28%). Capital costs fund various infrastructure projects as well as the equipment necessary to support that infrastructure. The second largest cost is personnel costs at \$41.1 million dollars (26%). Personnel costs fund wages and benefits of employees.



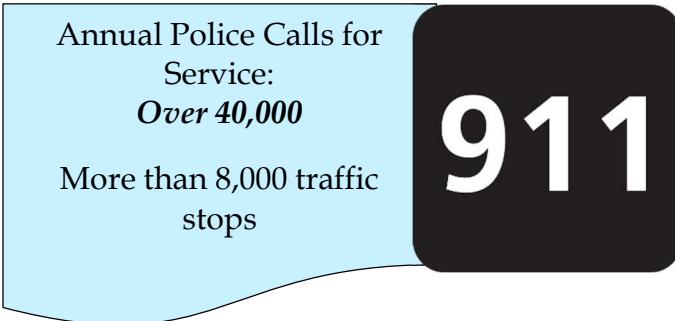
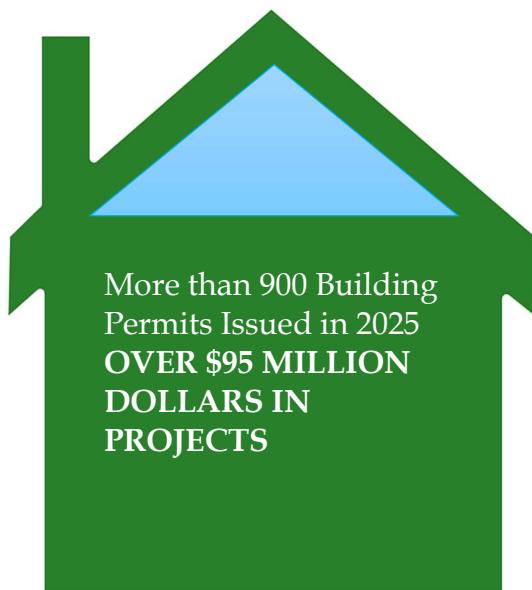
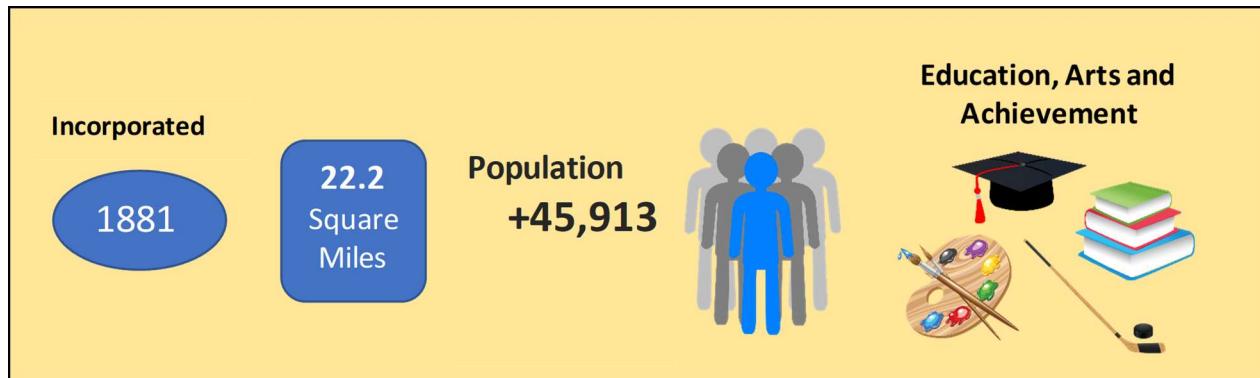
5-Year Capital Improvement Plan The City created a 5-year capital improvement plan with approved spending for capital outlay in 2026 of \$44,604,064. Wastewater rates increased as part of a long-term funding plan to generate revenues to pay for the debt associated with large infrastructure projects. The increase in wastewater rates is 8.5% for 2026. Purchases and projects are summarized below:



General Fund Expenditures \$41.5 million

For every \$1.00 of taxes paid, the largest amount is for police services at \$0.34, with the second largest for administrative services at \$0.21.

Moorhead at a Glance





2026 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.

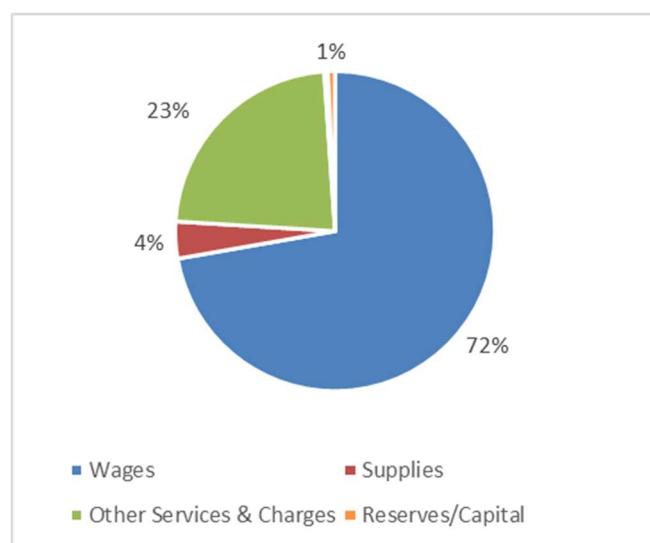
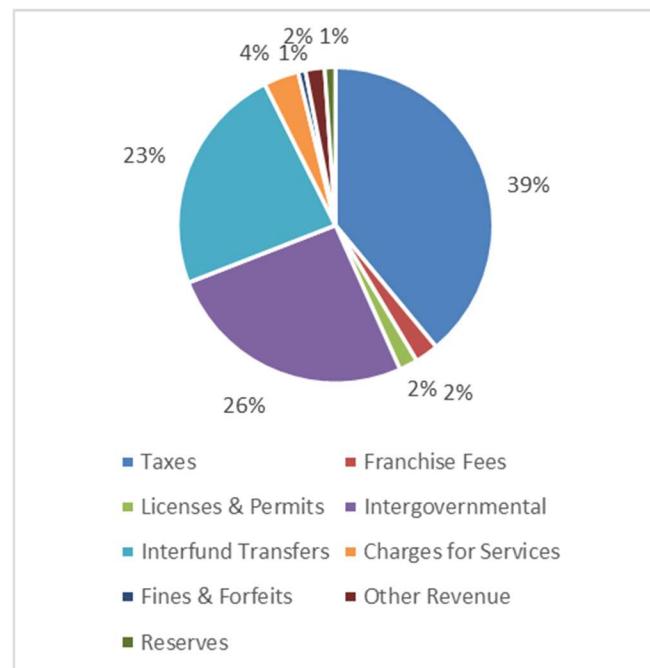
Expenditures for the general fund operations include; wages and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses of funds. Some capital expenditures may be included.

Revenues / Sources

Taxes	16,172,050
Franchise Fees	1,000,000
Licenses & Permits	784,212
Local Government Aid	8,323,628
Other Intergovernmental	2,378,407
Charges for Services	1,490,861
Fines & Forfeits	311,100
Interest	624,508
Other Revenue	188,478
Interfund Transfers	9,747,075
Uses of Reserves	456,735
 Total Revenues / Sources	 <u>41,477,054</u>

Expenditures / Uses

Wages	29,966,587
Supplies	1,541,662
Other Services & Charges	9,513,855
Capital Outlay	154,950
Transfers to Other Funds	300,000
 Total Expenditures / Uses	 <u>41,477,054</u>



General FundGeneral Fund Revenues and Other Financing Sources

	2024 Actual	2025 Budget	2026 Budget
Taxes			
Property Taxes	9,695,755	14,119,813	16,172,050
Franchise Fees	958,687	1,015,000	1,000,000
	<u>10,654,442</u>	<u>15,134,813</u>	<u>17,172,050</u>
Licenses & Permits	1,066,644	755,462	784,212
Intergovernmental Revenue			
Federal Grants & Aid	129,723	30,000	84,302
State - Local Government Aid	8,291,463	8,304,156	8,323,628
State - Other Grants & Aid	4,014,150	2,375,297	2,056,773
County Grants & Aid	231,184	232,182	232,182
Other Intergovernmental	15,074	124,150	5,150
	<u>12,681,595</u>	<u>11,065,785</u>	<u>10,702,035</u>
Charges for Services			
General Government	352,691	334,922	341,161
Public Safety	363,341	404,700	399,700
Highways & Streets	499,623	500,000	750,000
	<u>1,215,654</u>	<u>1,239,622</u>	<u>1,490,861</u>
Fines & Forfeits			
Court Fines	169,450	161,100	166,100
Parking Fines	145,400	150,000	145,000
	<u>314,849</u>	<u>311,100</u>	<u>311,100</u>
Miscellaneous			
Interest	907,795	344,415	624,508
Rents	1,600	13,653	12,653
Asset Sales	70,053	55,000	70,000
Other Revenue	378,428	87,808	105,825
	<u>1,357,877</u>	<u>500,876</u>	<u>812,986</u>
Total Revenues	27,291,062	29,007,658	31,273,244
Transfers from Other Funds			
Electric	7,475,000	7,600,000	7,725,000
Water	605,600	590,000	644,000
Wastewater Treatment	519,320	520,000	525,000
Storm Water	422,002	415,000	424,000
Sanitation	284,524	260,000	260,000
Pest Control	98,715	74,775	74,775
Forestry	61,247	50,000	50,000
Street Light Utility	49,857	42,150	44,300
			<u>456,735</u>
From Reserves			
Total Revenues and Other Financing Sources	<u>36,807,327</u>	<u>38,559,583</u>	<u>41,477,054</u>

General Fund Expenditures and Other Financing Uses

	2024 Actual	2025 Budget	2026 Budget
Elected Officials & Citywide Administration			
Citywide Administration			
Mayor & Council	306,975	320,198	314,779
Programs, Services, Activities	115,762	131,374	128,975
City Manager	609,117	792,094	809,064
Governmental Affairs & Comm.	454,064	527,404	610,703
City Clerk	322,032	324,265	340,102
Elections & Voters	96,255	74,032	74,225
Finance	5,436,578	1,421,698	1,597,362
Criminal Prosecution	820,579	934,604	1,043,817
Civil Representation	203,875	220,214	220,171
Human Resources	664,173	643,748	702,042
Citywide Employee Training	50		
Information Technology	1,729,700	1,814,425	2,078,045
Unallocated	(2,638)		806
Self Insurance	37,518	38,000	40,000
Cable Capital Support	2,114	30,000	329,000
General Government Building	249,838	249,217	242,294
Citywide Facilities	256,972	270,033	292,937
	11,302,964	7,791,306	8,824,322
Police Department			
Administration	1,192,445	1,221,119	1,245,493
Red River Regional Dispatch	534,218	607,547	641,519
Support Services	1,372,362	1,481,539	1,543,437
Community Policing	119,829	141,671	114,808
Tri-College Partnership	4,167	8,543	8,586
Investigative	1,660,723	1,971,442	2,138,925
Patrol	6,246,476	7,380,994	7,754,165
DARE	139,927	145,433	153,604
Youth Services	132,673	145,637	153,897
Bike Patrol	777	2,110	1,410
Tactical Team	18,732	19,669	19,669
K-9	34,269	10,495	30,195
Drug Court		10,000	10,000
Community Service	186,252	195,073	220,959
Server Training	(211)	1,265	1,290
Grant Funded Activities	283,404	525,729	76,098
	11,926,043	13,868,266	14,114,055
Engineering			
Engineering	2,379,103	2,943,415	3,178,598
City Traffic Signals	55,980	82,000	82,000
MnDOT Traffic Signals	29,229	61,000	61,000
Engineering Street Maintenance	655,702	623,385	623,385
	3,120,014	3,709,800	3,944,983

General Fund Expenditures and Other Financing Uses - Continued

	2024 Actual	2025 Budget	2026 Budget
Fire Department			
Fire Protection	5,138,472	5,406,186	6,114,649
Fire Training	72,338	77,210	83,516
Fire Prevention	442,299	483,737	528,602
Emergency Management	3,386	2,550	42,167
Red River Regional Dispatch	534,218	607,545	641,519
Grant Funded Activities	171,732	243,350	316,418
	<u>6,362,445</u>	<u>6,820,578</u>	<u>7,726,871</u>
Public Works Department			
Street & Alley	2,298,289	2,562,391	2,822,771
Wheelage Tax Projects	81,001	82,000	82,000
Street Cleaning	266,487	245,003	251,890
Snow & Ice	341,568	458,749	471,176
Bridge Inspection			9,000
Traffic Signs	147,672	150,997	161,973
Central Maintenance Building	263,805	284,126	283,352
Public Works Building	57,960	102,219	105,742
	<u>3,456,782</u>	<u>3,885,485</u>	<u>4,187,904</u>
Community Development			
Assessing	672,129	722,722	785,299
Planning & Zoning	575,745	671,131	729,587
City Public Art and Culture		11,500	12,500
Neighborhood Services	146,146	162,789	161,462
Rental Registration	191,468	219,001	239,418
Building Codes	593,185	697,005	750,653
Grant Funded Activities	95,032		
	<u>2,273,705</u>	<u>2,484,148</u>	<u>2,678,919</u>
Total Expenditures and Other Financing Uses	<u>38,441,953</u>	<u>38,559,583</u>	<u>41,477,054</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	4,388,477	1,166,263				789,857				6,344,597
Other Intergovernmental Charges for Services	2,500		365,000	5,202,557					107,291	5,677,348
Interest	277,550			523,655	2,625					803,830
Other Revenue	10,634			53,015						105,869
Interfund Transfers	180,581	39,039	151,532	50	105,000		42,220			578,596
Uses of Reserves				135,000	50,000					185,000
			27,210		36,144			74,063	165,425	302,842
Total Revenues / Sources	4,859,742	1,205,302	543,742	5,914,277	193,769	832,077	176,457	165,425	107,291	13,998,082
Expenditures / Uses										
Wages	2,707,766		145,889	33,264	19,640	173,031	105,775	165,156		3,350,521
Supplies	301,037	45,000	825			19,700				366,562
Other Services & Charges	1,405,564	1,160,302	342,028	5,073,013	174,129	477,827	70,682	269	107,291	8,811,105
Capital Outlay			55,000	808,000						863,000
Transfers to Other Funds	445,375									445,375
Fund Balance Equity Reserves						161,519				161,519
Total Expenditures / Uses	4,859,742	1,205,302	543,742	5,914,277	193,769	832,077	176,457	165,425	107,291	13,998,082

PARK FUND

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	3,300,197	4,323,465	4,388,477
Other Intergovernmental	678,696	2,500	2,500
Charges for Services	241,794	140,650	277,550
Interest	14,852	1,288	10,634
Other Revenue	242,471	180,581	180,581
Leases	34,955		
Total Revenues / Sources	4,512,965	4,648,484	4,859,742
Expenditures / Uses			
Wages	2,297,917	2,452,799	2,707,766
Supplies	260,441	243,568	301,037
Other Services & Charges	1,255,638	1,452,592	1,405,564
Capital Outlay	1,761		
Transfers to Other Funds	586,525	499,525	445,375
Total Expenditures / Uses	4,402,282	4,648,484	4,859,742

LIBRARY

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	808,105	1,013,249	1,166,263
Other Intergovernmental	152,981		
Interest		998	
Other Revenue	20,227	22,093	39,039
Total Revenues / Sources	981,313	1,036,340	1,205,302
Expenditures / Uses			
Supplies	10,253	6,000	45,000
Other Services & Charges	972,757	1,030,340	1,160,302
Total Expenditures / Uses	983,010	1,036,340	1,205,302

COMMUNITY DEVELOPMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	490,934	342,000	365,000
Other Revenue	159,608	176,532	151,532
Uses of Reserves		28,617	27,210
Total Revenues / Sources	650,542	547,149	543,742
Expenditures / Uses			
Wages	121,436	146,988	145,889
Supplies	324	975	825
Other Services & Charges	326,472	356,571	342,028
Capital Outlay	202,130	42,615	55,000
Total Expenditures / Uses	650,362	547,149	543,742

AMERICAN RESCUE PLAN ACT FUND

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	3,680,635		
Interest	185,275		
Total Revenues / Sources	3,865,910		
Expenditures / Uses			
Other Services & Charges	1,216,028		
Capital Outlay	60,072		
Transfers to Other Funds	2,404,535		
Total Expenditures / Uses	3,680,635		

MASS TRANSIT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	150		
Other Intergovernmental	5,301,065	4,796,655	5,202,557
Charges for Services	371,638	496,262	523,655
Interest	77,877	25,000	53,015
Other Revenue	33,878	8,604	50
Interfund Transfers	150,000	150,000	135,000
Total Revenues / Sources	5,934,608	5,476,521	5,914,277
Expenditures / Uses			
Wages	423,095	43,908	33,264
Supplies	6,342		
Other Services & Charges	4,532,954	5,048,777	5,073,013
Capital Outlay	1,042,825	273,333	808,000
Fund Balance/Equity Reserves		110,503	
Total Expenditures / Uses	6,005,216	5,476,521	5,914,277

ECONOMIC DEVELOPMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	3		
Other Intergovernmental	6		
Charges for Services	1,575	2,625	2,625
Interest	65,154		
Other Revenue	392,716	110,000	105,000
Interfund Transfers	50,000	50,000	50,000
Leases	105,343		
Uses of Reserves			36,144
Total Revenues / Sources	614,797	162,625	193,769
Expenditures / Uses			
Wages	24,915	25,838	19,640
Supplies	3,302		
Other Services & Charges	223,784	107,454	174,129
Fund Balance/Equity Reserves		29,333	
Total Expenditures / Uses	252,001	162,625	193,769

ECONOMIC DEVELOPMENT AUTHORITY

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	591,643	746,140	789,857
Other Intergovernmental	112,424		
Interest	62,613	20,000	42,220
Total Revenues / Sources	766,680	766,140	832,077
Expenditures / Uses			
Wages	144,295	157,857	173,031
Supplies	1,958	5,700	19,700
Other Services & Charges	383,066	480,309	477,827
Fund Balance/Equity Reserves		122,274	161,519
Total Expenditures / Uses	529,319	766,140	832,077

NATIONAL OPIOID SETTLEMENTS

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Interest	13,884		
Other Revenue	284,546	96,113	102,394
Uses of Reserves		68,594	74,063
Total Revenues / Sources	298,430	164,707	176,457
Expenditures / Uses			
Wages	91,309	93,705	105,775
Other Services & Charges	13,355	71,002	70,682
Total Expenditures / Uses	104,664	164,707	176,457

PUBLIC SAFETY AID

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Interest	42,906		
Uses of Reserves		215,453	165,425
Total Revenues / Sources	42,906	215,453	165,425
Expenditures / Uses			
Wages	236,893	214,953	165,156
Other Services & Charges	50,455	500	269
Transfers to Other Funds	700,000		
Total Expenditures / Uses	987,348	215,453	165,425

AFFORDABLE HOUSING AID

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	260,817	114,558	107,291
Interest	14,035		
Total Revenues / Sources	274,852	114,558	107,291
Expenditures / Uses			
Other Services & Charges	50,219	114,558	107,291
Total Expenditures / Uses	50,219	114,558	107,291

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.

Sales Tax Revenue -account for the accumulation of resources for payment of general obligation bond principal and interest. Sales taxes are collected by the City to meet these requirements.

	Tax Increment	Special Assessment	Sales Tax Revenue	Total
<u>Revenues / Sources</u>				
Taxes		4,825,000		4,825,000
Tax Increments	1,202,716			1,202,716
Other Intergovernmental	632,974		2,009,900	2,642,874
Interest		199,776		199,776
Special Assessments		7,197,230		7,197,230
Other Revenue		236,525		236,525
Interfund Transfers		1,307,575		1,307,575
Uses of Reserves	1,120,600	3,526,559		4,647,159
Total Revenues / Sources	<u>2,956,290</u>	<u>17,292,665</u>	<u>2,009,900</u>	<u>22,258,855</u>

<u>Expenditures / Uses</u>				
Debt Service	2,804,357	16,908,720	2,009,900	21,722,977
Fund Balance/Equity Reserves	<u>151,933</u>	<u>383,945</u>		<u>535,878</u>
Total Expenditures / Uses	<u>2,956,290</u>	<u>17,292,665</u>	<u>2,009,900</u>	<u>22,258,855</u>

TAX INCREMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Tax Increments	914,332	914,776	1,202,716
Other Intergovernmental	583,563	578,411	632,974
Interest	4,272		
Bond Proceeds	2,919,302		
Uses of Reserves			1,120,600
Total Revenues / Sources	4,421,469	1,493,187	2,956,290
Expenditures / Uses			
Other Services & Charges	328,783		
Debt Service	1,446,819	1,394,291	2,804,357
Fund Balance/Equity Reserves		98,896	151,933
Total Expenditures / Uses	1,775,602	1,493,187	2,956,290

SPECIAL ASSESSMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Taxes	3,833,694	4,732,500	4,825,000
Other Intergovernmental	942,869	217,300	
Charges for Services	17,693		
Interest	1,159,947	407,745	199,776
Special Assessments	8,228,684	7,237,331	7,197,230
Other Revenue	128,405	255,066	236,525
Interfund Transfers	1,305,853	1,310,095	1,307,575
Leases	30,629		
Uses of Reserves		3,595,892	3,526,559
Total Revenues / Sources	15,647,774	17,755,929	17,292,665
Expenditures / Uses			
Other Services & Charges	167,712		
Debt Service	16,919,794	17,222,832	16,908,720
Fund Balance/Equity Reserves		533,097	383,945
Total Expenditures / Uses	17,087,506	17,755,929	17,292,665

SALES TAX REVENUE

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	2,264,378		2,009,900
Interest	14,966		
Bond Proceeds	330,895		
Total Revenues / Sources	2,610,239		2,009,900
Expenditures / Uses			
Other Services & Charges	141,883		
Debt Service	194,602		2,009,900
Total Expenditures / Uses	336,485		2,009,900

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 Interest	42,838	11,362,000	11,362,000
Bond Proceeds		27,561,000	27,561,000
Interfund Transfers	2,425,000	150,000	2,575,000
Other Revenue	20,050		20,050
Uses of Reserves	1,555,450		1,555,450
Total Revenues / Sources	4,043,338	39,073,000	43,116,338
<u>Expenditures / Uses</u>			
Supplies	18,000		18,000
Other Services & Charges	1,293,143	2,704,310	3,997,453
Capital Outlay	1,614,710	36,368,690	37,983,400
Transfers to Other Funds	562,035		562,035
Fund Balance/Equity Reserves	555,450		555,450
Total Expenditures / Uses	4,043,338	39,073,000	43,116,338

CAPITAL IMPROVEMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	677,424	242,579	
Interest	737,224	15,000	42,838
Other Revenue	1,823,436	82,050	20,050
Bond Proceeds	54,900,008		
Interfund Transfers	9,302,544	2,445,000	2,425,000
Uses of Reserves		881,723	1,555,450
Total Revenues / Sources	<u>67,440,636</u>	<u>3,666,352</u>	<u>4,043,338</u>
Expenditures / Uses			
Supplies	107,274		18,000
Other Services & Charges	1,329,845	269,395	1,293,143
Capital Outlay	37,853,171	1,890,707	1,614,710
Transfers to Other Funds	670,000	1,106,250	562,035
Fund Balance/Equity Reserves		400,000	555,450
Total Expenditures / Uses	<u>39,960,290</u>	<u>3,666,352</u>	<u>4,043,338</u>

PERMANENT IMPROVEMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	8,708,998	8,867,000	11,362,000
Other Revenue	17,569		
Bond Proceeds		19,660,000	27,561,000
Interfund Transfers	150,000	950,000	150,000
Total Revenues / Sources	<u>8,876,567</u>	<u>29,477,000</u>	<u>39,073,000</u>
Expenditures / Uses			
Other Services & Charges	793,050	3,697,350	2,704,310
Capital Outlay	17,495,802	25,779,650	36,368,690
Transfers to Other Funds	35,368		
Total Expenditures / Uses	<u>18,324,220</u>	<u>29,477,000</u>	<u>39,073,000</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 Charges for Services	2,202,875	225,000	24,000	101,250	79,750	325,452	170,000	325,452	3,128,327
Interest	3,078,680	10,325,338	5,727,447	1,755,100	1,340,557	744,626		860,000	23,831,748
Special Assessments	103,364	215,623	18,393	35,381	3,560	29,073	4,719	26,163	436,276
Other Revenue		68,003							68,003
Interfund Transfers		43,175	55,000	94,424			86,100		278,699
Uses of Reserves				453,625	150,000		27,035		630,660
	138,325	537,517	46,060			262,492	1,159	3,403	988,956
Total Revenues / Sources	3,320,369	13,392,531	6,071,900	2,362,530	1,595,367	1,119,441	444,465	1,059,566	29,366,169
Expenditures / Uses									
Wages	434,931	2,296,119	2,293,031	1,214,150	926,491	272,643			7,437,365
Supplies	21,339	680,490	334,614	274,333	229,577	67,169	7,797		1,615,319
Other Services & Charges	1,464,715	3,144,522	3,184,255	874,047	363,288	554,854	133,268	745,266	10,464,215
Capital Outlay		1,475,000					303,400	270,000	2,048,400
Debt Service	165,559	2,888,525							3,054,084
Transfers to Other Funds	1,233,825	705,000	260,000		50,000	224,775		44,300	2,517,900
Fund Balance/Equity Reserves		2,202,875			26,011				2,228,886
Total Expenditures / Uses	3,320,369	13,392,531	6,071,900	2,362,530	1,595,367	1,119,441	444,465	1,059,566	29,366,169

STORM WATER

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	2,984,705	2,997,627	3,078,680
Interest	153,630	30,000	103,364
Other Revenue	1,677		
Uses of Reserves		1,471,243	138,325
Total Revenues / Sources	3,140,012	4,498,870	3,320,369
Expenditures / Uses			
Wages	340,231	400,326	434,931
Supplies	13,069	19,990	21,339
Other Services & Charges	2,360,086	1,451,209	1,464,715
Capital Outlay		1,150,000	
Debt Service			165,559
Transfers to Other Funds	1,230,104	1,477,345	1,233,825
Total Expenditures / Uses	3,943,490	4,498,870	3,320,369

WASTEWATER TREATMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental			2,202,875
Charges for Services	10,015,745	9,637,519	10,325,338
Interest	321,197	186,860	215,623
Special Assessments		186,395	68,003
Other Revenue	27,575	53,500	43,175
Uses of Reserves		3,588,173	537,517
Total Revenues / Sources	10,364,517	13,652,447	13,392,531
Expenditures / Uses			
Wages	1,847,411	2,093,074	2,296,119
Supplies	689,710	759,198	680,490
Other Services & Charges	5,633,644	4,702,242	3,144,522
Capital Outlay		1,945,250	1,475,000
Debt Service	560,606	3,452,683	2,888,525
Transfers to Other Funds	1,138,868	700,000	705,000
Fund Balance/Equity Reserves	-		2,202,875
Total Expenditures / Uses	9,870,239	13,652,447	13,392,531

SANITATION

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	225,000	225,000	225,000
Charges for Services	5,397,128	5,398,000	5,727,447
Interest	27,788	5,389	18,393
Other Revenue	40,954	55,000	55,000
Uses of Reserves		110,411	46,060
Total Revenues / Sources	<u>5,690,870</u>	<u>5,793,800</u>	<u>6,071,900</u>
Expenditures / Uses			
Wages	1,819,868	2,104,243	2,293,031
Supplies	295,587	329,604	334,614
Other Services & Charges	3,016,306	3,099,953	3,184,255
Transfers to Other Funds	284,524	260,000	260,000
Total Expenditures / Uses	<u>5,416,285</u>	<u>5,793,800</u>	<u>6,071,900</u>

GOLF COURSES

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental		23,000	24,000
Charges for Services	2,082,567	1,684,100	1,755,100
Interest	53,015	10,000	35,381
Other Revenue	72,340	94,424	94,424
Interfund Transfers	557,775	557,775	453,625
Total Revenues / Sources	<u>2,765,697</u>	<u>2,369,299</u>	<u>2,362,530</u>
Expenditures / Uses			
Wages	1,262,503	1,204,437	1,214,150
Supplies	271,690	264,130	274,333
Other Services & Charges	898,008	857,732	874,047
Capital Outlay		43,000	
Transfers to Other Funds	150,000		
Total Expenditures / Uses	<u>2,582,201</u>	<u>2,369,299</u>	<u>2,362,530</u>

FORESTRY

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	107,897	106,000	101,250
Charges for Services	1,178,399	1,229,543	1,340,557
Interest	5,440	7,000	3,560
Other Revenue	20,993		
Interfund Transfers		150,000	150,000
Total Revenues / Sources	1,312,729	1,492,543	1,595,367
Expenditures / Uses			
Wages	748,368	850,324	926,491
Supplies	186,511	231,979	229,577
Other Services & Charges	362,935	335,978	363,288
Transfers to Other Funds	61,247	50,000	50,000
Fund Balance/Equity Reserves		24,262	26,011
Total Expenditures / Uses	1,359,061	1,492,543	1,595,367

ANIMAL CONTROL

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Licenses & Permits	4,770	3,500	3,500
Charges for Services	122,014	122,626	122,626
Other Revenue	593		
Uses of Reserves		408	
Total Revenues / Sources	127,377	126,126	126,534
Expenditures / Uses			
Other Services & Charges	86,298	85,101	85,509
Transfers to Other Funds	66,369	41,025	41,025
Total Expenditures / Uses	152,667	126,126	126,534

RIGHT-OF-WAY MAINTENANCE

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	77,062	79,750	79,750
Charges for Services	371,522	400,000	400,000
Interest	15,526	6,000	10,396
Other Revenue	374		
Uses of Reserves		100,856	83,738
Total Revenues / Sources	464,484	586,606	573,884
Expenditures / Uses			
Wages	298,243	251,110	256,542
Supplies	59,552	66,279	65,919
Other Services & Charges	195,404	213,717	228,923
Capital Outlay		33,000	
Transfers to Other Funds	19,371	22,500	22,500
Total Expenditures / Uses	572,570	586,606	573,884

MOSQUITO CONTROL

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	231,676	222,000	222,000
Interest	27,815	10,000	18,677
Other Revenue	22		
Uses of Reserves		155,473	178,346
Total Revenues / Sources	259,513	387,473	419,023
Expenditures / Uses			
Wages	13,173	13,923	16,101
Supplies		1,250	1,250
Other Services & Charges	179,848	210,396	240,422
Transfers to Other Funds	12,976	161,250	161,250
Fund Balance/Equity Reserves		654	
Total Expenditures / Uses	205,997	387,473	419,023

AIRPORT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	183,374	498,254	325,452
Charges for Services	71,046		
Interest	7,236		4,719
Other Revenue	9,560	84,500	86,100
Interfund Transfers		156,250	27,035
Uses of Reserves		7,662	1,159
Total Revenues / Sources	<u>271,216</u>	<u>746,666</u>	<u>444,465</u>
Expenditures / Uses			
Supplies	6,360	8,000	7,797
Other Services & Charges	628,278	113,666	133,268
Capital Outlay		625,000	303,400
Total Expenditures / Uses	<u>634,638</u>	<u>746,666</u>	<u>444,465</u>

STREET LIGHT UTILITY

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Other Intergovernmental	155,165		170,000
Charges for Services	879,427	860,000	860,000
Interest	39,003	15,000	26,163
Other Revenue	19		
Uses of Reserves		462,451	3,403
Total Revenues / Sources	<u>1,073,614</u>	<u>1,337,451</u>	<u>1,059,566</u>
Expenditures / Uses			
Other Services & Charges	895,785	745,301	745,266
Capital Outlay			270,000
Transfers to Other Funds	49,857	592,150	44,300
Total Expenditures / Uses	<u>945,642</u>	<u>1,337,451</u>	<u>1,059,566</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
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Revenues / Sources

Charges for Services	1,512,610	3,128,982	2,056,500	134,620	6,832,712
Interest	11,846	113,317		91,106	216,269
Other Revenue		100,000	708		100,708
Use of Reserves				229,174	229,174
 Total Revenues / Sources	 1,524,456	 3,342,299	 2,057,208	 454,900	 7,378,863

Expenditures / Uses

Wages		36,730	367,173	403,903
Supplies	101,000	100	1,629,100	1,752,200
Other Services & Charges	1,310,881	13,545	20,967	144,900
Capital Outlay	5,000	3,261,314		288,000
Fund Balance/Equity Reserves	107,575	30,610	39,968	178,153
 Total Expenditures / Uses	 1,524,456	 3,342,299	 2,057,208	 454,900
				7,378,863

INFORMATION TECHNOLOGY

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	1,105,917	1,228,545	1,512,610
Interest	16,745		11,846
Interfund Transfers	50,000		
Uses of Reserves		37,922	
Total Revenues / Sources	<u>1,172,662</u>	<u>1,266,467</u>	<u>1,524,456</u>
Expenditures / Uses			
Supplies	49,832	101,000	101,000
Other Services & Charges	1,045,221	1,030,867	1,310,881
Capital Outlay		134,600	5,000
Debt Service	3,707		
Transfers to Other Funds	119,749		
Fund Balance/Equity Reserves			107,575
Total Expenditures / Uses	<u>1,218,509</u>	<u>1,266,467</u>	<u>1,524,456</u>

VEHICLES & EQUIPMENT

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	2,830,056	3,038,569	3,128,982
Interest	167,135	75,000	113,317
Other Revenue	244,236	100,000	100,000
Interfund Transfers	839,548		
Uses of Reserves		430,095	
Total Revenues / Sources	<u>4,080,975</u>	<u>3,643,664</u>	<u>3,342,299</u>
Expenditures / Uses			
Wages	32,406	33,549	36,730
Supplies	34,153	100	100
Other Services & Charges	2,031,036	13,500	13,545
Capital Outlay		3,596,515	3,261,314
Transfers to Other Funds	72,011		
Fund Balance/Equity Reserves			30,610
Total Expenditures / Uses	<u>2,169,606</u>	<u>3,643,664</u>	<u>3,342,299</u>

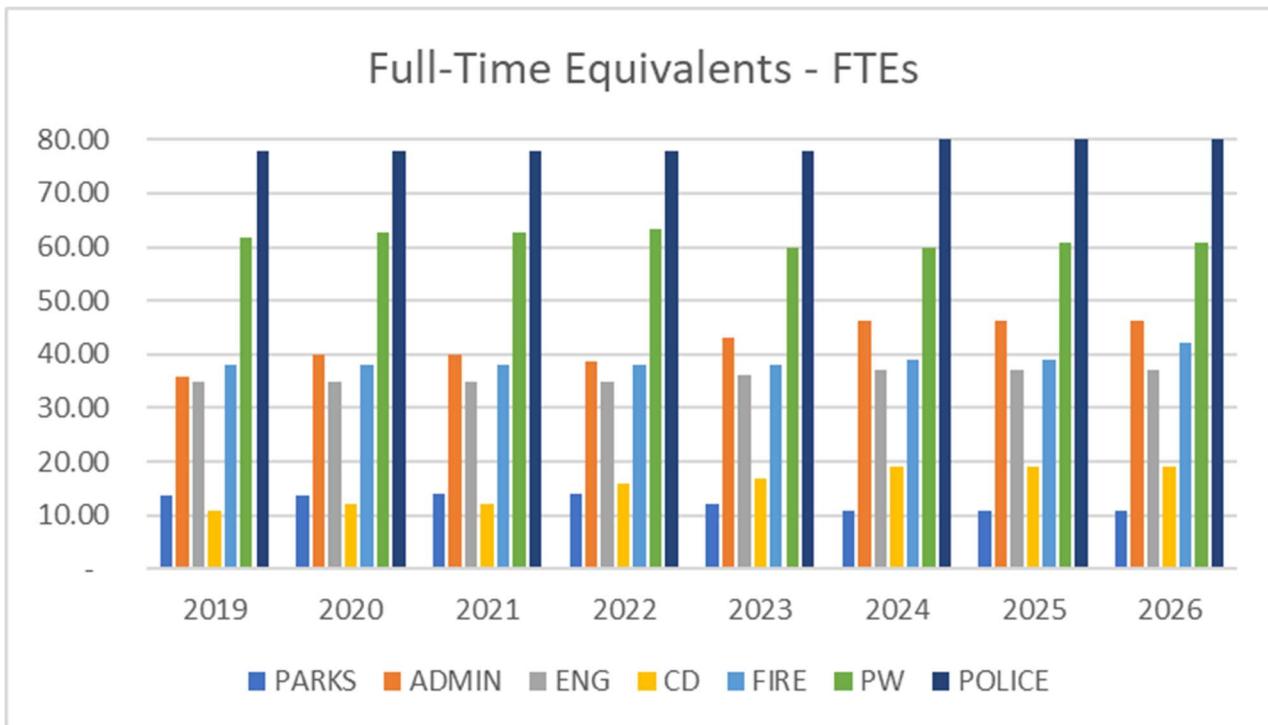
CENTRAL MAINTENANCE SHOP

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	2,010,457	1,938,000	2,056,500
Other Revenue	20,641	708	708
Interfund Transfers	72,011		
Uses of Reserves			
Total Revenues / Sources	<u>2,103,109</u>	<u>1,938,708</u>	<u>2,057,208</u>
Expenditures / Uses			
Wages	309,720	339,868	367,173
Supplies	1,840,920	1,577,500	1,629,100
Other Services & Charges	30,362	21,340	20,967
Fund Balance/Equity Reserves			39,968
Total Expenditures / Uses	<u>2,181,002</u>	<u>1,938,708</u>	<u>2,057,208</u>

RADIO & WEAPONS

	2024 Actual	2025 Budget	2026 Budget
Revenues / Sources			
Charges for Services	406,343	425,107	134,620
Interest	135,538	15,000	91,106
Other Revenue	2,132		
Interfund Transfers	70,000		
Uses of Reserves		279,556	229,174
Total Revenues / Sources	<u>614,013</u>	<u>719,663</u>	<u>454,900</u>
Expenditures / Uses			
Supplies	39,658	22,000	22,000
Other Services & Charges	197,160	144,663	144,900
Capital Outlay		553,000	288,000
Total Expenditures / Uses	<u>236,818</u>	<u>719,663</u>	<u>454,900</u>

STAFFING LEVEL



DEPT	2019	2020	2021	2022	2023	2024	2025	2026
PARKS	13.750	13.630	14.130	14.000	12.000	11.000	11.000	11.000
ADMIN	35.850	39.970	39.980	38.630	43.130	46.130	46.130	46.300
ENG	35.000	35.000	35.000	35.000	36.000	37.000	37.000	37.000
CD/PNS	11.000	12.000	12.000	15.850	17.000	19.000	19.000	19.000
FIRE	38.000	38.000	38.000	38.000	38.000	39.000	39.000	42.000
PW	61.630	62.630	62.630	63.260	59.760	59.760	60.760	60.830
POLICE	78.000	78.000	78.000	78.000	78.000	81.000	83.000	82.750
Total FTE's	273.230	279.230	279.740	282.740	283.890	292.890	295.890	298.880