

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 |
|-----------|--------------|

### 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

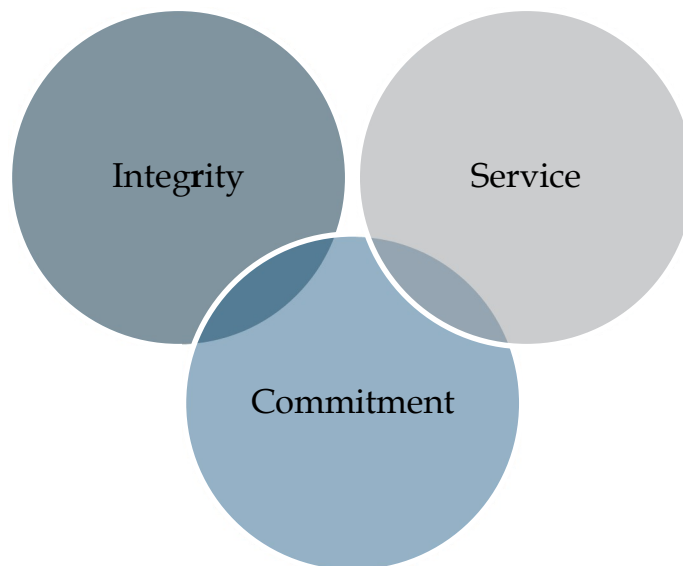
**To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.**



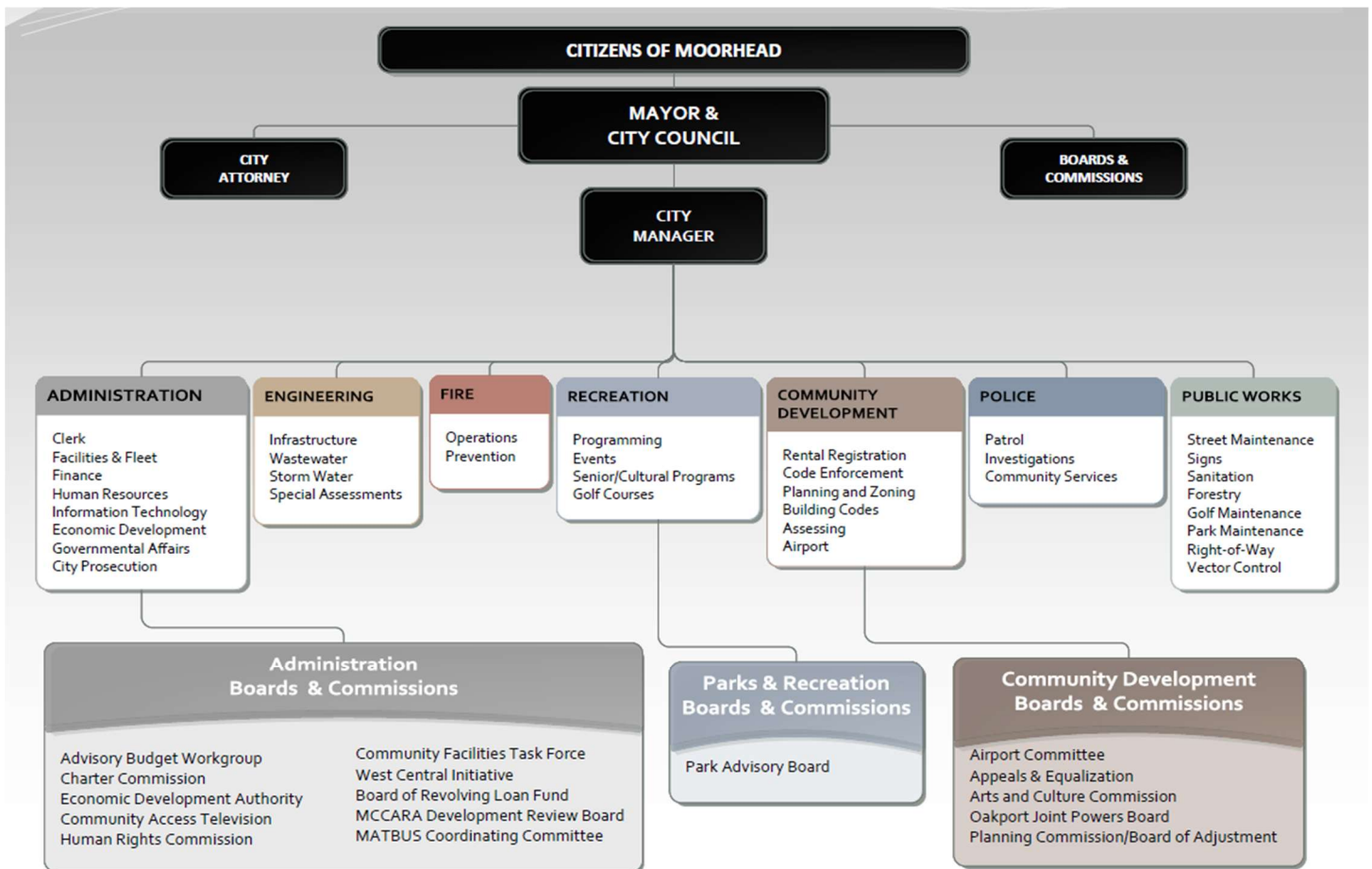
## VISION

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).

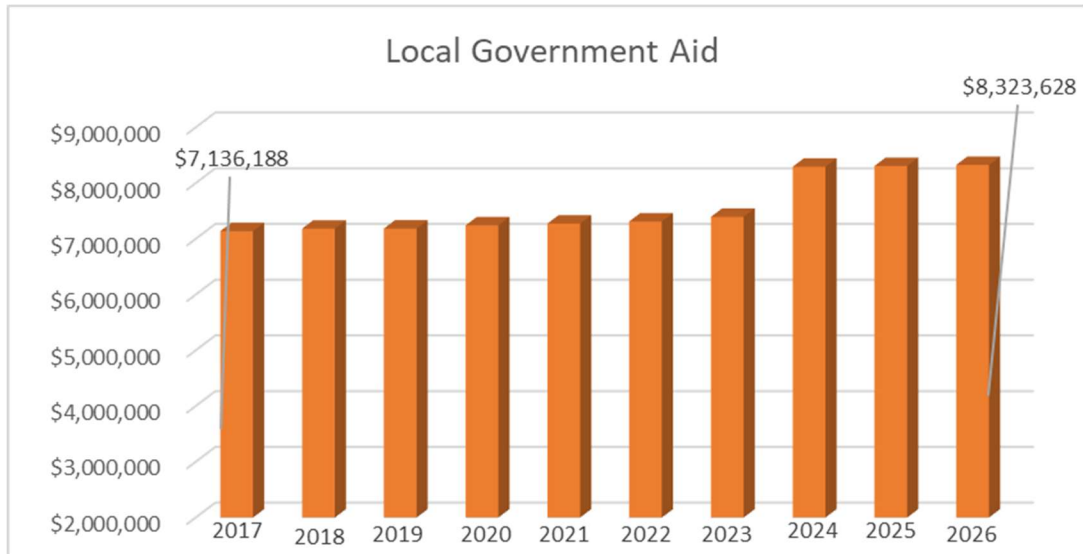
The 2026 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Pest Control, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2026 Budget includes the City's Vehicle & Equipment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

### **2026 Budget Summary**

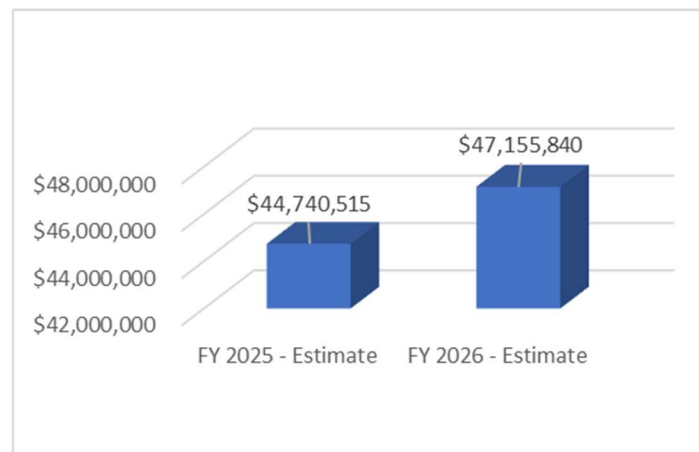
The City of Moorhead's 2026 Operating & Capital Budget totals \$156,763,284 an increase of \$14,885,613 (10.49%) from the previous year. The EDA's 2026 budget totals \$832,077; an increase of \$65,937 (8.6%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

#### **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.

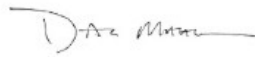
- Wages and benefits represent nearly 71% of the General and Park Fund budgets. Adjustments to wages and benefits for current employees, along with the addition of new positions, increased the budget by approximately \$3,226,288. The 2026 Operating Budget includes funding for three new firefighter positions, 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.

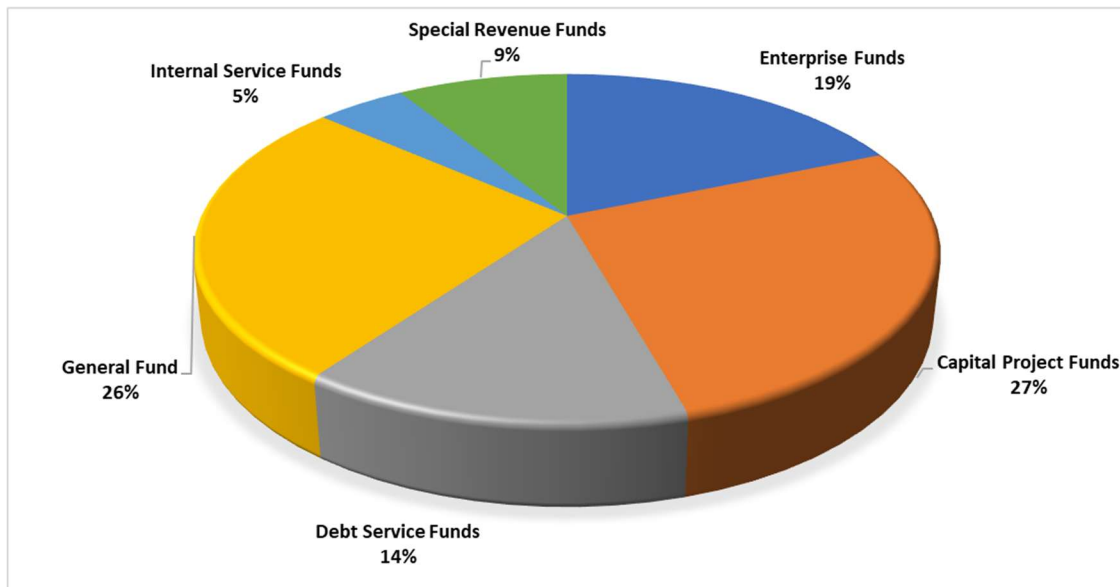
Respectfully Submitted,



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)            |
|                             | <b>\$ 142,643,811</b> | <b>\$ 157,595,361</b> | <b>\$ 14,951,550</b> |



# 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                        | 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 2026 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 2026 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 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**

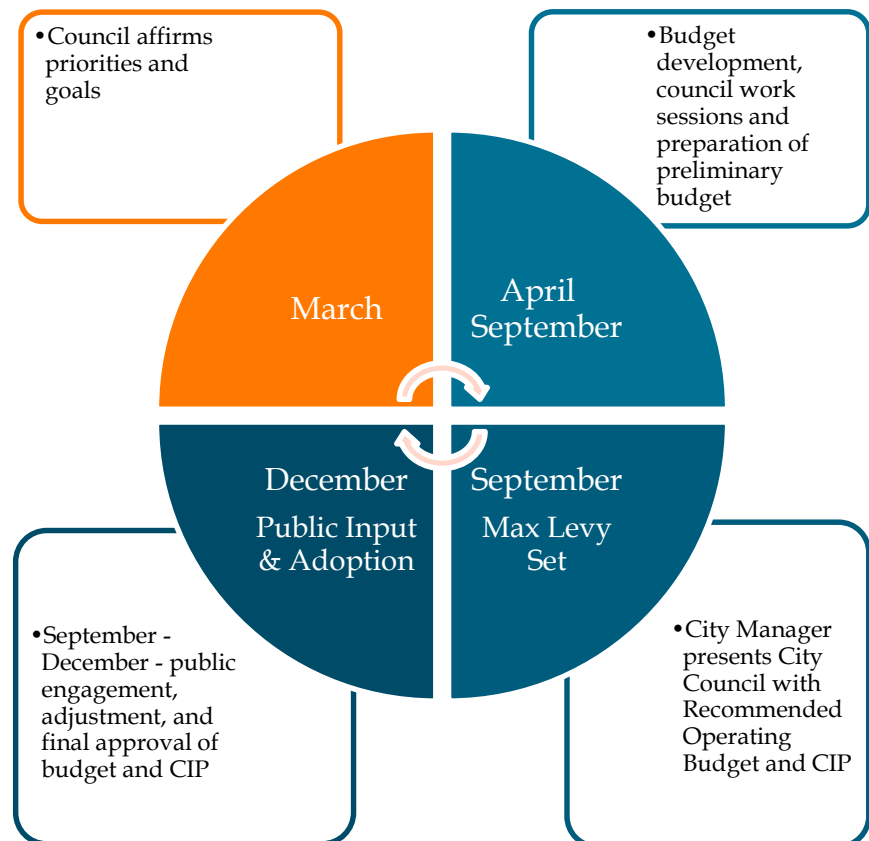
**The City of  
Moorhead has  
an Aa2 Credit  
Rating**

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

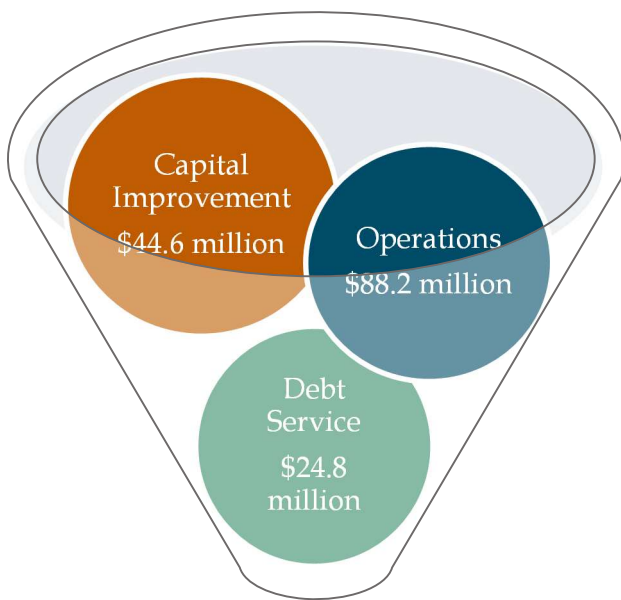
**Budget Process**



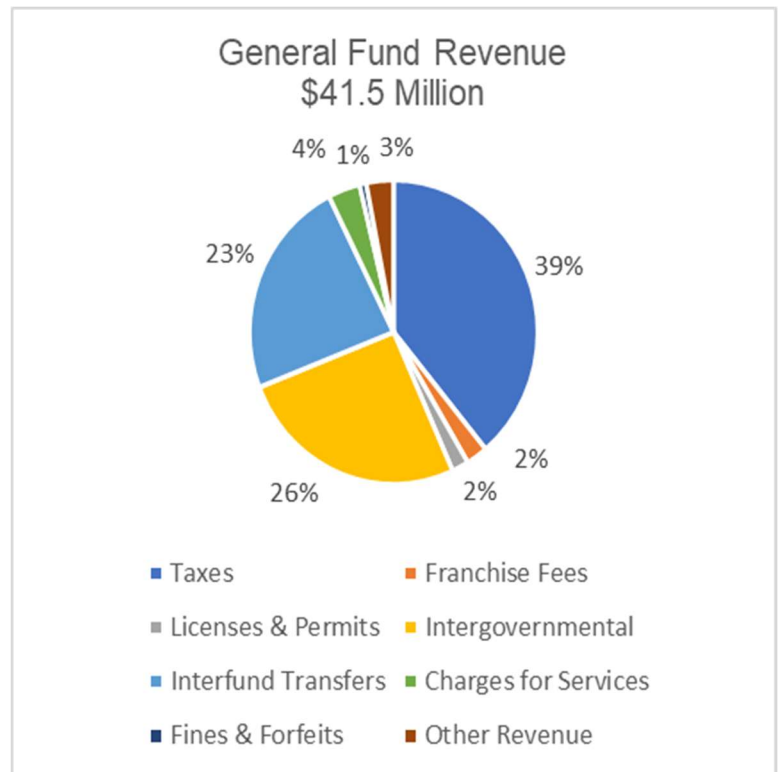
# 2026 Adopted Budget

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

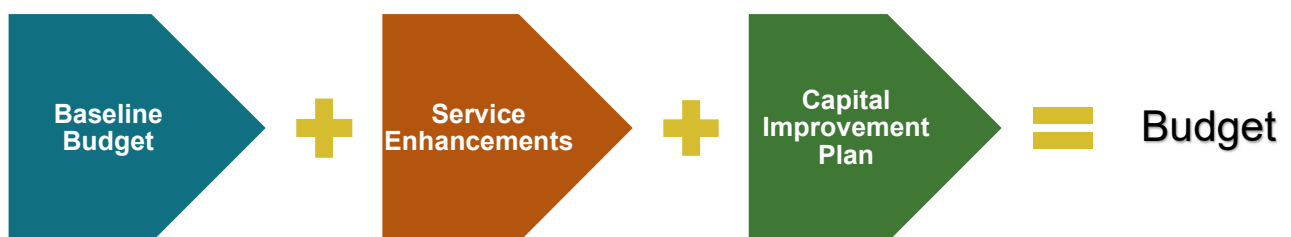
budget is \$157,595,361. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



**Total 2026 Budget**  
**\$157.6 Million**



## 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

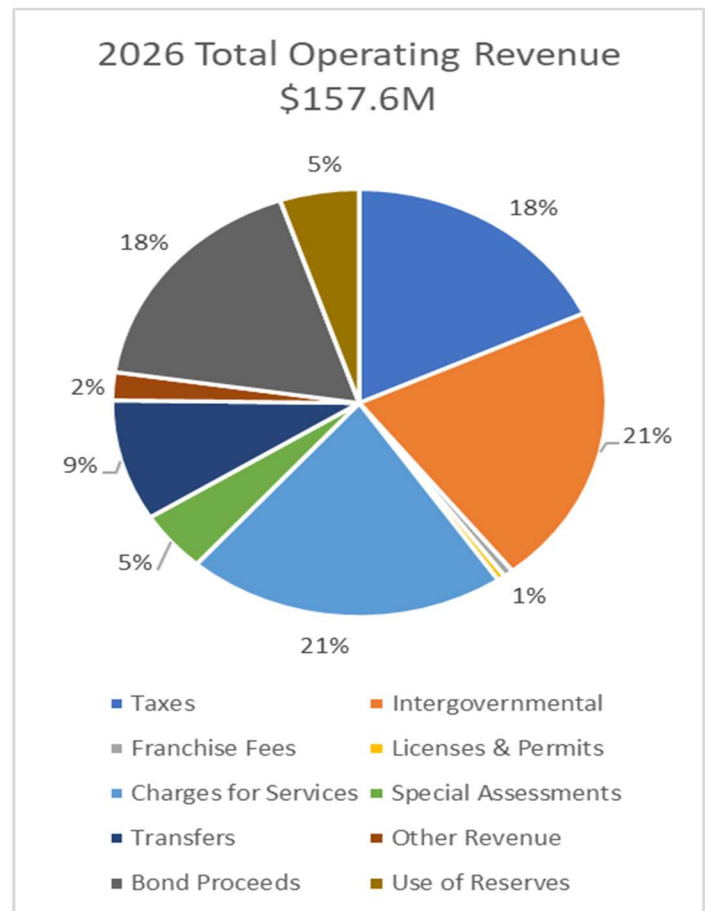
### \$93.8 Million

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.

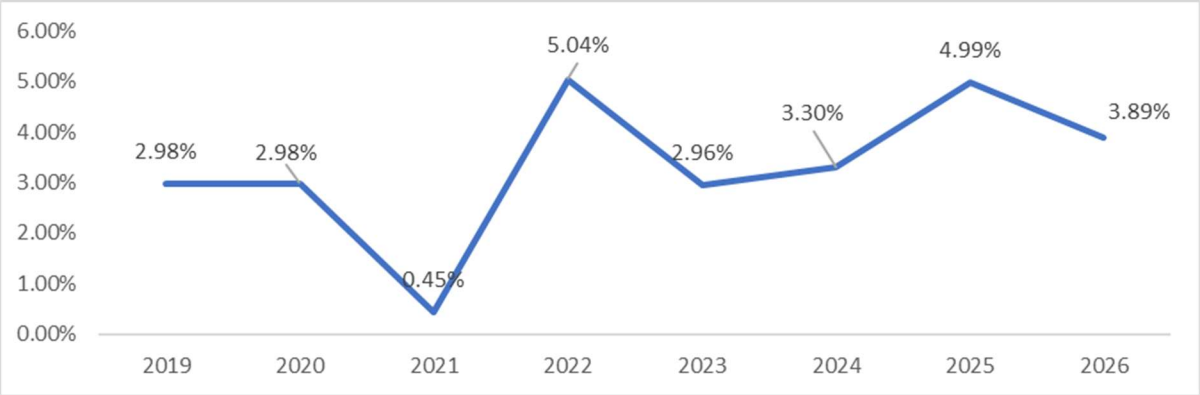


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 18% of the total revenues. Charges for services help fund the total budget by 21%.

# Property Tax

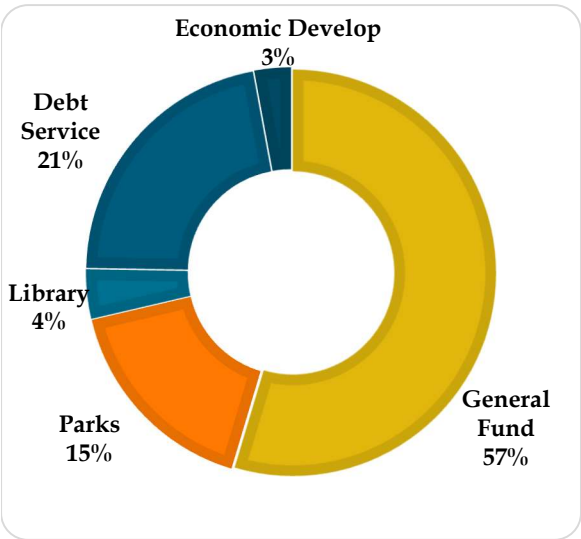
## Property Tax Rates

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.

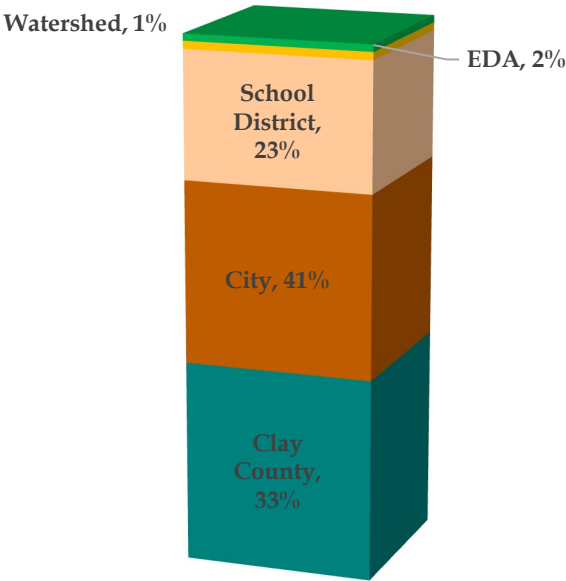


## Tax Levy Distribution

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

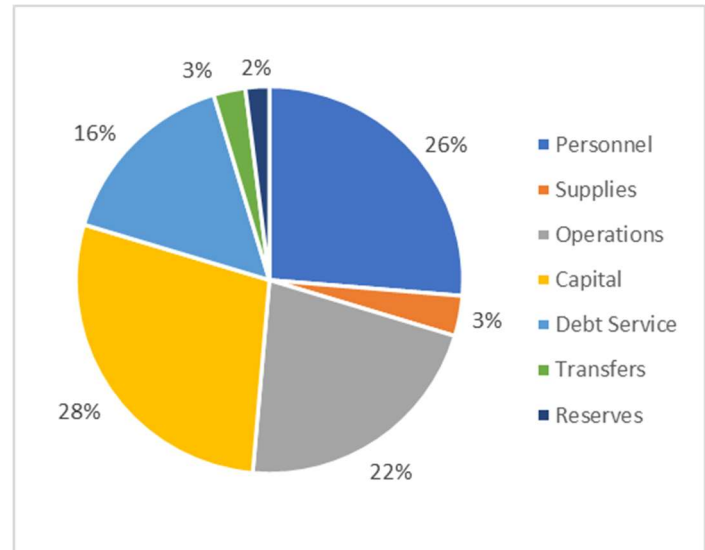


## Total tax bill allocation in 2025



# 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.



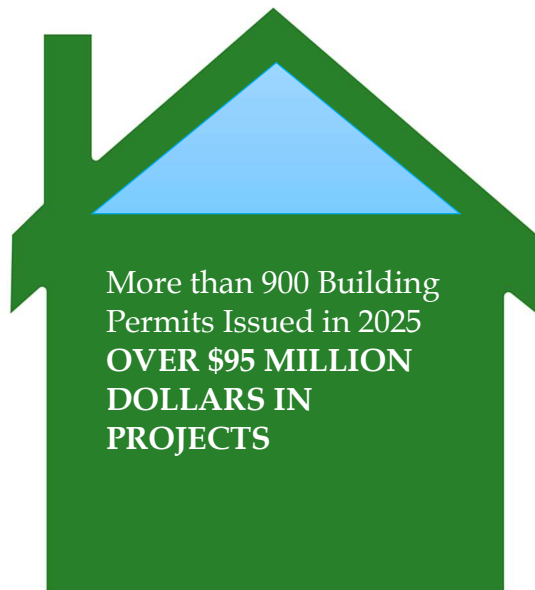
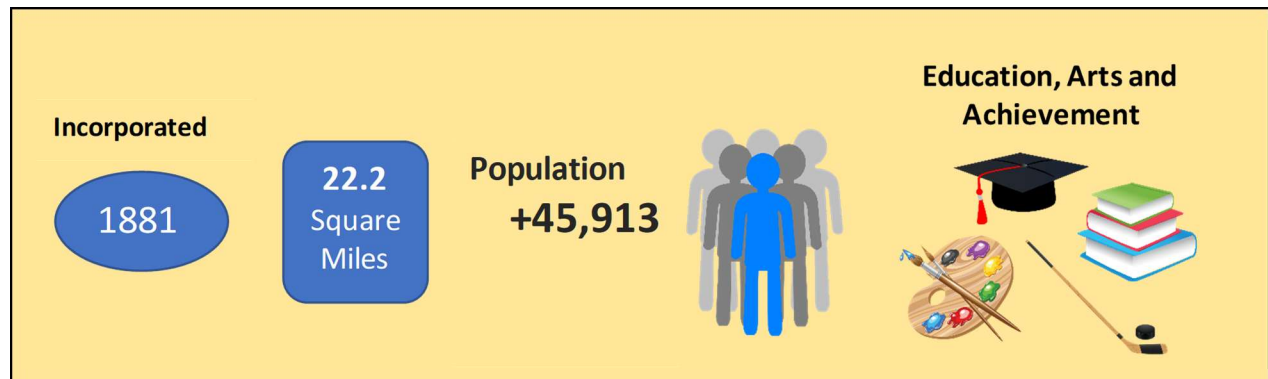
**5-Year Capital Improvement Plan** The City created a 5-year capital improvement plan with approved spending for capital outlay in 2026 of \$44,604,064. Wastewater rates increased as part of a long-term funding plan to generate revenues to pay for the debt associated with large infrastructure projects. 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



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 2800 medical calls

Two fire stations





# 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

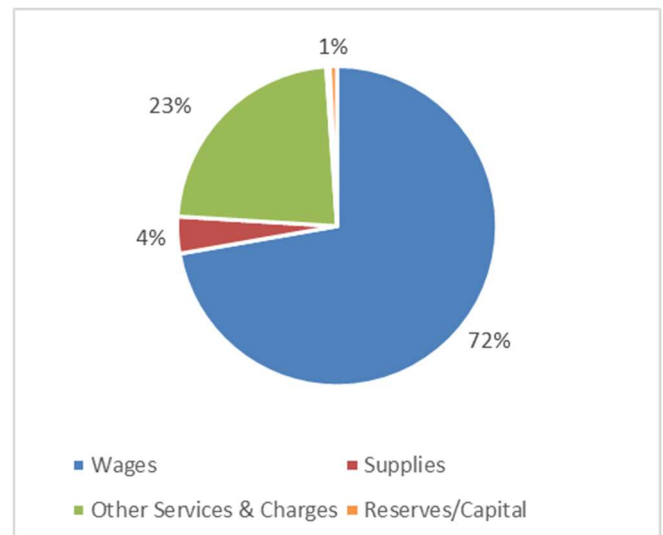
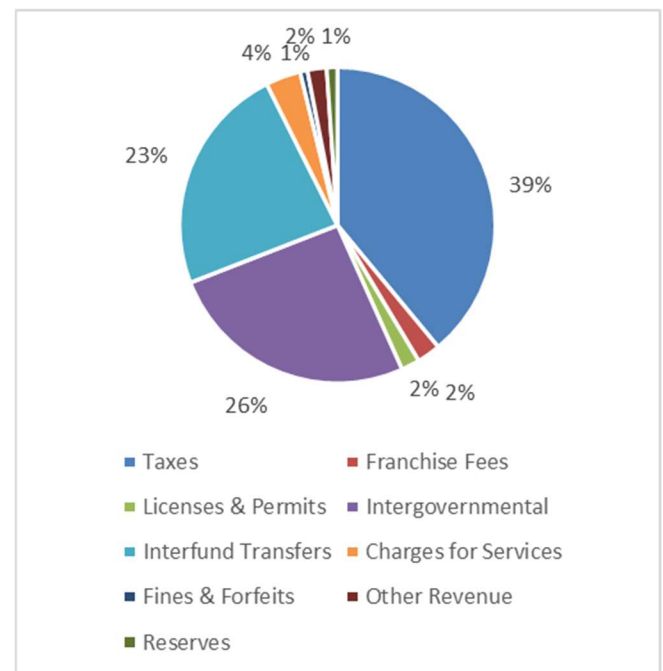
|                         |            |
|-------------------------|------------|
| Taxes                   | 16,172,050 |
| Franchise Fees          | 1,000,000  |
| Licenses & Permits      | 784,212    |
| Local Government Aid    | 8,323,628  |
| Other Intergovernmental | 2,378,407  |
| Charges for 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 41,477,054

## 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 41,477,054



**General Fund****General Fund Revenues and Other Financing Sources**

|   | 2024<br>Actual           | 2025<br>Budget           | 2026<br>Budget           |
|---|--------------------------|--------------------------|--------------------------|
| <b>Taxes</b>                                      |                          |                          |                          |
| 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>        |
| <b>Licenses &amp; Permits</b>                     | <u>1,066,644</u>         | <u>755,462</u>           | <u>784,212</u>           |
| <b>Intergovernmental Revenue</b>                  |                          |                          |                          |
| 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>        |
| <b>Charges for Services</b>                       |                          |                          |                          |
| 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>         |
| <b>Fines &amp; Forfeits</b>                       |                          |                          |                          |
| 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>           |
| <b>Miscellaneous</b>                              |                          |                          |                          |
| 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>           |
| <b>Total Revenues</b>                             | <u>27,291,062</u>        | <u>29,007,658</u>        | <u>31,273,244</u>        |
| <b>Transfers from Other Funds</b>                 |                          |                          |                          |
| 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                   |
| <b>From Reserves</b>                              |                          |                          | <u>456,735</u>           |
| <b>Total Revenues and Other Financing Sources</b> | <u><u>36,807,327</u></u> | <u><u>38,559,583</u></u> | <u><u>41,477,054</u></u> |

### General Fund Expenditures and Other Financing Uses

|  | 2024<br>Actual    | 2025<br>Budget    | 2026<br>Budget    |
|--|-------------------|-------------------|-------------------|
| <b>Elected Officials &amp;<br/>Citywide Administration</b> |                   |                   |                   |
| 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           |
|  | <u>11,302,964</u> | <u>7,791,306</u>  | <u>8,824,322</u>  |
| <b>Police Department</b>                                   |                   |                   |                   |
| 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            |
|  | <u>11,926,043</u> | <u>13,868,266</u> | <u>14,114,055</u> |
| <b>Engineering</b>   |                   |                   |                   |
| 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           |
|  | <u>3,120,014</u>  | <u>3,709,800</u>  | <u>3,944,983</u>  |

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

|  | 2024<br>Actual    | 2025<br>Budget    | 2026<br>Budget    |
|--|-------------------|-------------------|-------------------|
| <b>Fire Department</b>                                 |                   |                   |                   |
| 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>  |
| <b>Public Works Department</b>                         |                   |                   |                   |
| 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>  |
| <b>Community Development</b>                           |                   |                   |                   |
| 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>  |
| <b>Total Expenditures and Other<br/>Financing Uses</b> | <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      |
|------------------------------|-----------|-----------|-----------------------|--------------|----------------------|--------------------------------|-----------------------------|-------------------|------------------------|------------|
| <b>Revenues / Sources</b>    |           |           |                       |              |                      |                                |                             |                   |                        |            |
| Taxes                        | 4,388,477 | 1,166,263 |                       |              |                      | 789,857                        |                             |                   |                        | 6,344,597  |
| Other Intergovernmental      | 2,500     |           | 365,000               | 5,202,557    |                      |                                |                             |                   | 107,291                | 5,677,348  |
| Charges for Services         | 277,550   |           |                       | 523,655      | 2,625                |                                |                             |                   |                        | 803,830    |
| Interest                     | 10,634    |           |                       | 53,015       |                      | 42,220                         |                             |                   |                        | 105,869    |
| Other Revenue                | 180,581   | 39,039    | 151,532               | 50           | 105,000              |                                | 102,394                     |                   |                        | 578,596    |
| Interfund Transfers          |           |           |                       | 135,000      | 50,000               |                                |                             |                   |                        | 185,000    |
| Uses of Reserves             |           |           | 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 |
| <b>Expenditures / Uses</b>   |           |           |                       |              |                      |                                |                             |                   |                        |            |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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           |                  |                  |
| <b>Total Revenues / Sources</b>   | <b>4,512,965</b> | <b>4,648,484</b> | <b>4,859,742</b> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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          |
| <b>Total Expenditures / Uses</b>  | <b>4,402,282</b> | <b>4,648,484</b> | <b>4,859,742</b> |

**LIBRARY**

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

## COMMUNITY DEVELOPMENT

|                                  | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|----------------------------------|----------------|----------------|----------------|
| <b>Revenues / Sources</b>        |                |                |                |
| Other Intergovernmental          | 490,934        | 342,000        | 365,000        |
| Other Revenue                    | 159,608        | 176,532        | 151,532        |
| Uses of Reserves                 |                | 28,617         | 27,210         |
| <b>Total Revenues / Sources</b>  | <b>650,542</b> | <b>547,149</b> | <b>543,742</b> |
| <b>Expenditures / Uses</b>       |                |                |                |
| 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         |
| <b>Total Expenditures / Uses</b> | <b>650,362</b> | <b>547,149</b> | <b>543,742</b> |

## AMERICAN RESCUE PLAN ACT FUND

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

## MASS TRANSIT

|                                  | 2024<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|----------------------------------|------------------|------------------|------------------|
| <b>Revenues / Sources</b>        |                  |                  |                  |
| 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          |
| <b>Total Revenues / Sources</b>  | <b>5,934,608</b> | <b>5,476,521</b> | <b>5,914,277</b> |
| <b>Expenditures / Uses</b>       |                  |                  |                  |
| 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          |                  |
| <b>Total Expenditures / Uses</b> | <b>6,005,216</b> | <b>5,476,521</b> | <b>5,914,277</b> |

**ECONOMIC DEVELOPMENT**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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         |
| <b>Total Revenues / Sources</b>   | <b>614,797</b> | <b>162,625</b> | <b>193,769</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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         |                |
| <b>Total Expenditures / Uses</b>  | <b>252,001</b> | <b>162,625</b> | <b>193,769</b> |

**ECONOMIC DEVELOPMENT AUTHORITY**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Taxes                             | 591,643        | 746,140        | 789,857        |
| Other Intergovernmental           | 112,424        |                |                |
| Interest                          | 62,613         | 20,000         | 42,220         |
| <b>Total Revenues / Sources</b>   | <b>766,680</b> | <b>766,140</b> | <b>832,077</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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        |
| <b>Total Expenditures / Uses</b>  | <b>529,319</b> | <b>766,140</b> | <b>832,077</b> |

**NATIONAL OPIOID SETTLEMENTS**

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

**PUBLIC SAFETY AID**

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

**AFFORDABLE HOUSING AID**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 260,817        | 114,558        | 107,291        |
| Interest                          | 14,035         |                |                |
| <b>Total Revenues / Sources</b>   | <b>274,852</b> | <b>114,558</b> | <b>107,291</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Other Services & Charges          | 50,219         | 114,558        | 107,291        |
| <b>Total Expenditures / Uses</b>  | <b>50,219</b>  | <b>114,558</b> | <b>107,291</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.

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<br>Increment | Special<br>Assessment | Sales Tax<br>Revenue | Total      |
|-----------------------------------|------------------|-----------------------|----------------------|------------|
| <b><u>Revenues / Sources</u></b>  |                  |                       |                      |            |
| 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          | 2,956,290        | 17,292,665            | 2,009,900            | 22,258,855 |
| <b><u>Expenditures / Uses</u></b> |                  |                       |                      |            |
| Debt Service                      | 2,804,357        | 16,908,720            | 2,009,900            | 21,722,977 |
| Fund Balance/Equity Reserves      | 151,933          | 383,945               |                      | 535,878    |
| Total Expenditures / Uses         | 2,956,290        | 17,292,665            | 2,009,900            | 22,258,855 |

**TAX INCREMENT**

|                                   | 2024<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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          | <u>4,421,469</u> | <u>1,493,187</u> | <u>2,956,290</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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         | <u>1,775,602</u> | <u>1,493,187</u> | <u>2,956,290</u> |

**SPECIAL ASSESSMENT**

|                                   | 2024<br>Actual    | 2025<br>Budget    | 2026<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|
| <b><u>Revenues / Sources</u></b>  |                   |                   |                   |
| 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          | <u>15,647,774</u> | <u>17,755,929</u> | <u>17,292,665</u> |
| <b><u>Expenditures / Uses</u></b> |                   |                   |                   |
| 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         | <u>17,087,506</u> | <u>17,755,929</u> | <u>17,292,665</u> |

**SALES TAX REVENUE**

|                                   | 2024<br>Actual   | 2025<br>Budget | 2026<br>Budget   |
|-----------------------------------|------------------|----------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                |                  |
| Other Intergovernmental           | 2,264,378        |                | 2,009,900        |
| Interest                          | 14,966           |                |                  |
| Bond Proceeds                     | 330,895          |                |                  |
| Total Revenues / Sources          | <u>2,610,239</u> |                | <u>2,009,900</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                |                  |
| Other Services & Charges          | 141,883          |                |                  |
| Debt Service                      | 194,602          |                | 2,009,900        |
| Total Expenditures / Uses         | <u>336,485</u>   |                | <u>2,009,900</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<br>Improvement | Permanent<br>Improvement | Total      |
|-----------------------------------|------------------------|--------------------------|------------|
| <b><u>Revenues / Sources</u></b>  |                        |                          |            |
| Other Intergovernmental           |                        | 11,362,000               | 11,362,000 |
| Interest                          | 42,838                 |                          | 42,838     |
| 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 |
| <b><u>Expenditures / Uses</u></b> |                        |                          |            |
| 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<br>Actual    | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|-------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                   |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                   |                  |                  |
| 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<br>Actual    | 2025<br>Budget    | 2026<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|
| <b><u>Revenues / Sources</u></b>  |                   |                   |                   |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                   |                   |                   |
| 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<br>Water | Wastewater<br>Treatment | Sanitation | Golf<br>Courses | Forestry  | Pest<br>Control | Airport | Street Light<br>Utility | Total      |
|-----------------------------------|----------------|-------------------------|------------|-----------------|-----------|-----------------|---------|-------------------------|------------|
| <b><u>Revenues / Sources</u></b>  |                |                         |            |                 |           |                 |         |                         |            |
| Licenses & Permits                |                |                         |            |                 |           | 3,500           |         |                         | 3,500      |
| Other Intergov'tl                 |                | 2,202,875               | 225,000    | 24,000          | 101,250   | 79,750          | 325,452 | 170,000                 | 3,128,327  |
| Charges for Services              | 3,078,680      | 10,325,338              | 5,727,447  | 1,755,100       | 1,340,557 | 744,626         |         | 860,000                 | 23,831,748 |
| Interest                          | 103,364        | 215,623                 | 18,393     | 35,381          | 3,560     | 29,073          | 4,719   | 26,163                  | 436,276    |
| Special Assessments               |                | 68,003                  |            |                 |           |                 |         |                         | 68,003     |
| Other Revenue                     |                | 43,175                  | 55,000     | 94,424          |           |                 | 86,100  |                         | 278,699    |
| Interfund Transfers               |                |                         |            | 453,625         | 150,000   |                 | 27,035  |                         | 630,660    |
| Uses of Reserves                  | 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 |
| <b><u>Expenditures / Uses</u></b> |                |                         |            |                 |           |                 |         |                         |            |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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          | <u>3,140,012</u> | <u>4,498,870</u> | <u>3,320,369</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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         | <u>3,943,490</u> | <u>4,498,870</u> | <u>3,320,369</u> |

**WASTEWATER TREATMENT**

|                                   | 2024<br>Actual    | 2025<br>Budget    | 2026<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|
| <b><u>Revenues / Sources</u></b>  |                   |                   |                   |
| 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          | <u>10,364,517</u> | <u>13,652,447</u> | <u>13,392,531</u> |
| <b><u>Expenditures / Uses</u></b> |                   |                   |                   |
| 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         | <u>9,870,239</u>  | <u>13,652,447</u> | <u>13,392,531</u> |

**SANITATION**

|                                   | 2024<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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          | <u>1,312,729</u> | <u>1,492,543</u> | <u>1,595,367</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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         | <u>1,359,061</u> | <u>1,492,543</u> | <u>1,595,367</u> |

**ANIMAL CONTROL**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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          | <u>127,377</u> | <u>126,126</u> | <u>126,534</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Other Services & Charges          | 86,298         | 85,101         | 85,509         |
| Transfers to Other Funds          | 66,369         | 41,025         | 41,025         |
| Total Expenditures / Uses         | <u>152,667</u> | <u>126,126</u> | <u>126,534</u> |

**RIGHT-OF-WAY MAINTENANCE**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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          | <u>464,484</u> | <u>586,606</u> | <u>573,884</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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         | <u>572,570</u> | <u>586,606</u> | <u>573,884</u> |

**MOSQUITO CONTROL**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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          | <u>259,513</u> | <u>387,473</u> | <u>419,023</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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         | <u>205,997</u> | <u>387,473</u> | <u>419,023</u> |

**AIRPORT**

|                                   | 2024<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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<br>Technology | Vehicles &<br>Equipment | Central<br>Mtce Shop | Radio &<br>Weapons | Total     |
|-----------------------------------|---------------------------|-------------------------|----------------------|--------------------|-----------|
| <b><u>Revenues / Sources</u></b>  |                           |                         |                      |                    |           |
| 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 |
| <b><u>Expenditures / Uses</u></b> |                           |                         |                      |                    |           |
| Wages                             |                           | 36,730                  | 367,173              |                    | 403,903   |
| Supplies                          | 101,000                   | 100                     | 1,629,100            | 22,000             | 1,752,200 |
| Other Services & Charges          | 1,310,881                 | 13,545                  | 20,967               | 144,900            | 1,490,293 |
| Capital Outlay                    | 5,000                     | 3,261,314               |                      | 288,000            | 3,554,314 |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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> |

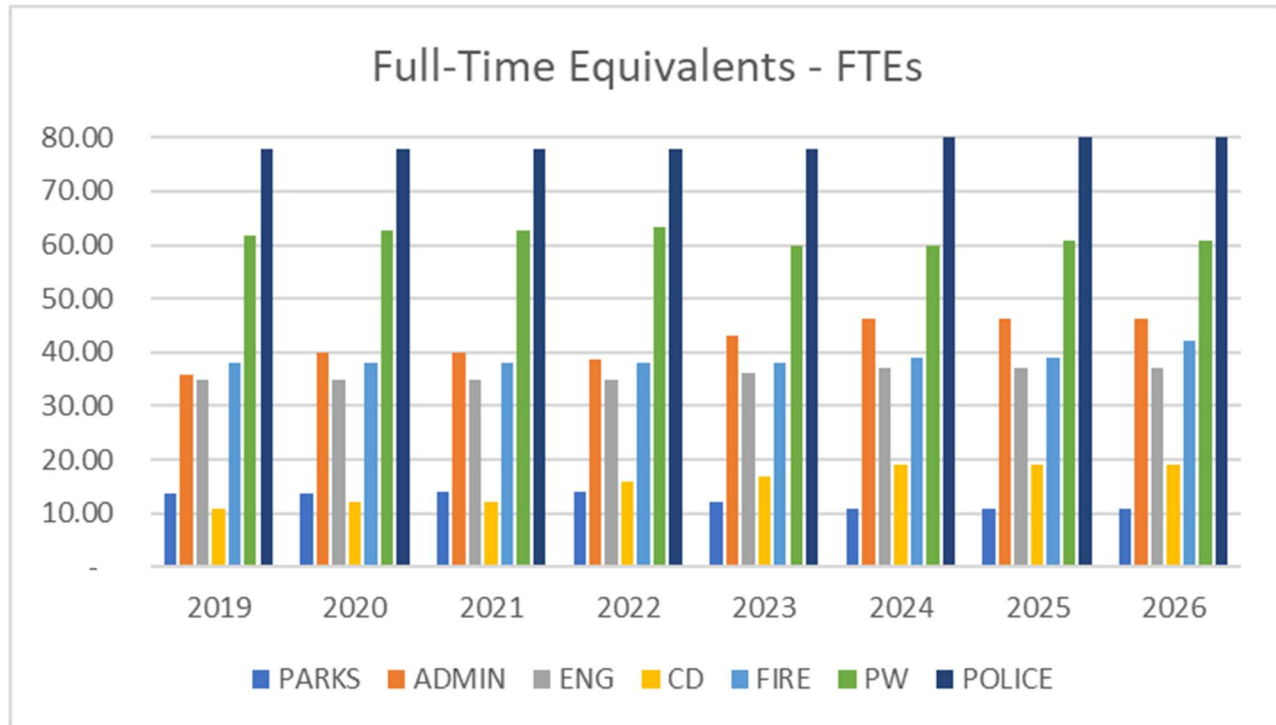
**CENTRAL MAINTENANCE SHOP**

|                                   | 2024<br>Actual   | 2025<br>Budget   | 2026<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| 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<br>Actual | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| 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> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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         |
| <b>Total FTE's</b> | <b>273.230</b> | <b>279.230</b> | <b>279.740</b> | <b>282.740</b> | <b>283.890</b> | <b>292.890</b> | <b>295.890</b> | <b>298.880</b> |