



Taxes: Where does the money go?

- Personnel – Salaries, benefits, retirement, and taxes for all permanent, term-limited and seasonal employees.
- Supplies – Office and operating supplies, as well as items for maintenance of City facilities.
- Services – Includes contracts for public safety, legal services, and other professional services, as well as costs associated with providing utilities to residents.
- Capital Outlays – Expenses associated with large capital projects for parks, streets, sewer/wastewater, stormwater, and water.
- Transfers – Monies moved from one fund to another to reimburse expenses incurred on their behalf, including internal services identified through the Cost Allocation Plan (CAP).
- Debt Service – Repayment of loans and other general obligation debt.

The City's accounting system is organized by five categories of funds:

1. General Fund – reflects discretionary or unrestricted funding for general government services. Roughly 30% of the total City budget goes to the General Fund to pay for services like public safety, street and park maintenance, community recreation, land use planning and general administration.
2. Enterprise Fund – for sewer/wastewater, stormwater, and water utilities.
3. Special Revenue Fund – includes monies restricted for a specific purpose.
4. Internal Services Fund – represents services provided for the benefit of all programs and funds.
5. Debt Service – the repayment of loans and other general obligation debt.

City Expenditures

