

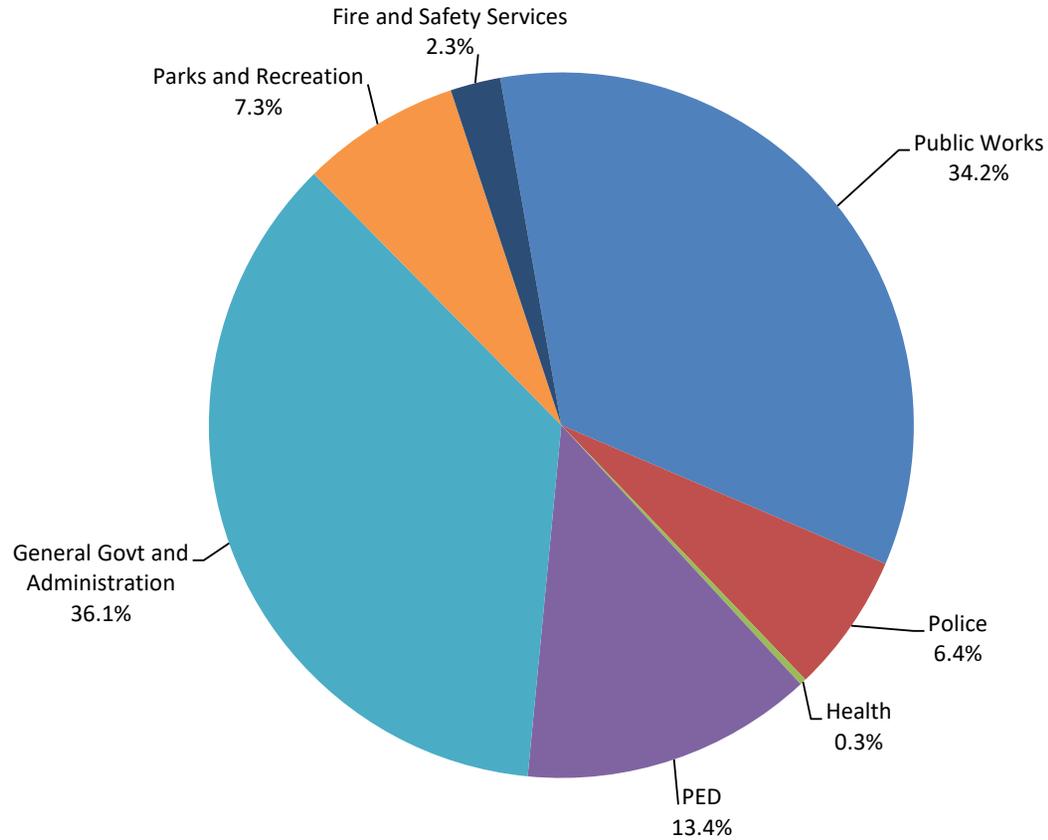
## **Special Fund Summary**

## Special Fund Budgets

| Special Fund Spending<br>(By Department) |                |                           |                           |
|--|----------------|---------------------------|---------------------------|
| Department                               | 2021<br>Actual | 2022<br>Adopted<br>Budget | 2023<br>Adopted<br>Budget |
| City Attorney                            | 2,156,506      | 2,676,660                 | 2,748,076                 |
| Council                                  | 0              | 0                         | 0                         |
| Emergency Management                     | 874,108        | 1,479,040                 | 1,462,653                 |
| Financial Services                       | 24,849,509     | 39,858,438                | 42,732,152                |
| Fire and Safety Services                 | 7,335,389      | 8,501,271                 | 10,285,162                |
| General Government Accounts              | 15,792,571     | 85,367,736                | 105,449,489               |
| StP-RC Health                            | 1,612,507      | 1,487,354                 | 1,198,186                 |
| HREEO                                    | 605,923        | 239,191                   | 235,688                   |
| Human Resources                          | 3,701,662      | 4,777,439                 | 4,736,539                 |
| Mayor's Office                           | 1,099,775      | 387,355                   | 210,804                   |
| Parks and Recreation                     | 22,828,004     | 30,694,252                | 32,765,307                |
| Planning and Economic Development        | 55,415,687     | 53,620,805                | 60,516,429                |
| Police                                   | 17,032,864     | 24,710,487                | 28,870,034                |
| Public Works                             | 152,002,806    | 152,948,579               | 154,127,898               |
| Safety and Inspection                    | 352,255        | 782,816                   | 878,778                   |
| Technology                               | 944,236        | 4,073,703                 | 4,036,614                 |
| Total                                    | 306,603,802    | 411,605,126               | 450,253,809               |

Special fund budgets are designed to track revenues and expenditures for specific designated purposes. Special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments and grants, which are typically restricted in some way. The restrictions require accounting in separate funds, which include operating funds, project funds, debt service funds and trust funds.

# Special Fund Budgets 2023 Adopted Spending by Department



General Government and Administration includes the City Attorney's Office, Emergency Management, Financial Services, General Government Accounts, HREEO, Human Resources, Mayor's Office, Safety and Inspection, and Technology & Communications.

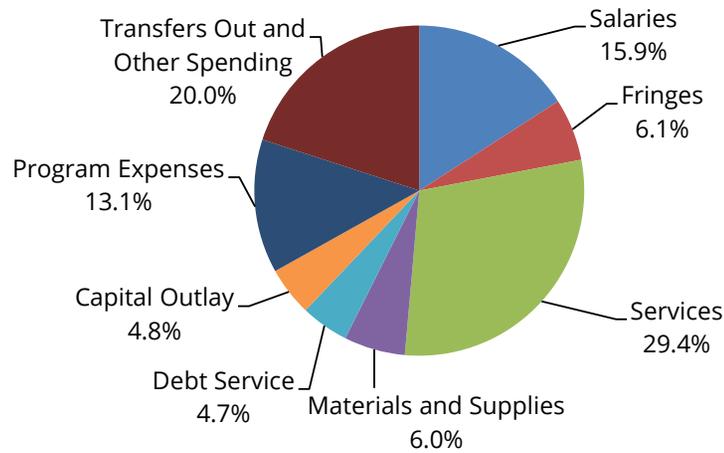
## Special Fund Budgets

| Special Fund Spending<br>(By Major Account) |                    |                           |                           |
|---|--------------------|---------------------------|---------------------------|
| Object                                      | 2021<br>Actual     | 2022<br>Adopted<br>Budget | 2023<br>Adopted<br>Budget |
| Salaries                                    | 48,852,935         | 66,219,653                | 71,844,655                |
| Fringes                                     | 18,626,504         | 30,890,018                | 27,590,351                |
| Services                                    | 81,012,025         | 102,355,061               | 132,280,081               |
| Materials and Supplies                      | 17,923,373         | 26,073,427                | 26,625,589                |
| Debt Service                                | 20,893,794         | 21,079,205                | 21,121,862                |
| Capital Outlay                              | 14,440,695         | 18,808,838                | 21,804,035                |
| Program Expenses                            | 29,912,768         | 17,260,912                | 58,890,011                |
| Transfers Out and Other Spending            | 74,941,709         | 128,918,012               | 90,097,225                |
| Total                                       | <u>306,603,802</u> | <u>411,605,110</u>        | <u>450,253,809</u>        |

| Special Fund Financing<br>(Revenue By Source) |                    |                           |                           |
|---|--------------------|---------------------------|---------------------------|
| Source  | 2021<br>Actual     | 2022<br>Adopted<br>Budget | 2023<br>Adopted<br>Budget |
| Use of/Contribution to Fund Balance           | 264,156            | 93,696,124                | 118,805,235               |
| Taxes   | 21,634,701         | 19,828,241                | 23,612,986                |
| License and Permits                           | 2,582,439          | 2,655,814                 | 2,673,429                 |
| Intergovernmental Revenue                     | 49,290,361         | 32,364,228                | 37,784,276                |
| Fees, Sales and Services                      | 138,748,459        | 179,146,821               | 175,427,906               |
| Fines and Forfeitures                         | 979,520            | 559,273                   | 681,065                   |
| Debt Financing                                | 18,990,015         | 11,802,835                | 11,251,835                |
| Interest                                      | 1,174,086          | 286,466                   | 491,004                   |
| Assessments                                   | 27,643,388         | 21,663,681                | 17,715,770                |
| Transfers In and Other Financing              | 67,000,436         | 49,601,625                | 61,810,303                |
| Total   | <u>328,307,561</u> | <u>411,605,110</u>        | <u>450,253,809</u>        |

# Special Fund Budgets

## 2023 Spending By Major Object



## 2023 Revenue By Source

