

CITY OF MOORHEAD



2018 OPERATING & CAPITAL BUDGET



CITY OF MOORHEAD, MINNESOTA 2018 OPERATING & CAPITAL BUDGET

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**Honorable Mayor and City Council
City of Moorhead, Minnesota**

December 11, 2017

Honorable Mayor Williams and Members of the City Council:

In compliance with Section 7.04 of the Charter of the City of Moorhead, I am pleased to submit a 2018 Operating and Capital Budget of \$82,608,400 for the fiscal year commencing on January 1, 2018 and ending on December 31, 2018. 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 these 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 of the City of Moorhead.

The 2018 Operating and Capital Budget was developed with the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, Advisory Budget Work Group meetings, and by evaluating anticipated revenues and expenditures for fiscal year 2018.

Budget Process

The 2018 Budget process started early in 2017 with the Advisory Budget Work Group's first meeting taking place in March. The Advisory Budget Work Group (ABWG) is comprised of three (3) council members appointed by the Mayor. The members serving on this work group are Mari Dailey (Ward 1), Melissa Fabian (Ward 2) and Joel Paulsen (Ward 3). ABWG met semi-monthly beginning in March to provide input and guidance throughout development of the budget. One additional council member participated in most meetings.

A new approach to budgeting was implemented in preparation of the 2018 Operating & Capital Budget. The City Manager and Finance Director met with each department director and reviewed their budget in great detail. The department directors were then instructed to prepare their detailed budget and submit any supplemental operating requests back to the City Manager who then provided her recommendations to the Mayor and Council. In addition, there were several strategic planning sessions held in which all elected officials and department directors provided input and direction in the preparation of the 2018 Operating and 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 2018. 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.

A *supplemental capital budget* was utilized in the 2017 process and has been incorporated within the Final 2018 Operating and Capital Budget.

Budget Approval Timeline

The tax levy provisions contained within the 2018 Budget were affirmed by the Mayor and City Council on September 11, 2017 to comply with statutory requirements to certify the preliminary 2017 tax levy payable 2018 and adopt the *Proposed 2018 Budget* by September 30, 2017. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 11, 2017 at which time public input was received, with the final 2017 property tax levy payable 2018 and the final 2018 Operating and Capital Budget being adopted that same evening following the Truth-in-Taxation presentation.

2018 Revenues & Expenditures

As in previous years, the primary emphasis in preparing the budget is placed on preserving high-quality services to the citizens of Moorhead while continuing to hold the line on costs. Despite a pattern of growth in the population base of the City over the past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support has diminished. Local Government Aid revenues in 2018 are only projected to increase \$43,689 and State-imposed levy limits were removed beginning with levy year 2014 which allows the City to capture new construction value in the property tax levy. This ability to capture the City's growth, in terms of both new construction and increased market values, results in over \$700K in new property tax revenue for 2018.

The City Manager, Finance Director, and the department and division leaders of the organization have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2018, one that is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Discussions with the Mayor and City Council ensure that the 2018 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2018 Budget includes the Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects), covering the major operating departments and functions of the City that rely to some extent on property tax revenues (e.g. police, fire, building codes, parks, engineering, street maintenance, economic development and City administrative programs). The 2018 Budget also includes the City's Enterprise Funds, those funds that are supported by user fees such as Wastewater Treatment, Storm Water, Sanitation, Mosquito Control, Animal Control, Right of Way Maintenance, Forestry, Golf Course, Sports Center, Airport, and Street Light Utility. In addition, the 2018 Budget includes the City's Information Technology, Vehicle, Radio, and Central Maintenance Shop Internal Service Funds.

2018 Budget Summary

The City of Moorhead's 2018 Operating & Capital Budget totals \$82,608,400; a projected increase of \$1,830,369 (2.27%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2018 budget reflects an increase of \$1,308,365 (3.94%) over 2017 levels. Highlights for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2018 is \$7,179,877, which is an increase of \$43,689 (0.6%) over the 2017 LGA allocation of \$7,136,188.
- 56% of the proposed property tax levy increase is attributable to market value growth in existing and new properties; 38% for debt service, existing operations and street repairs; and 6% for additional staffing proposed in 2018 primarily in the public works department for support of city services. The total 2017 Tax Levy Payable 2018 is \$13,693,015 which is a \$1,269,628 increase over the previous year. The tax levy information is presented in greater detail on page 10.
- The Electric utility transfer to the General Fund is proposed at \$6,725,000, an increase of \$125,000 from 2017 in accordance with the transfer agreement developed and adopted in 2014. The 2018 budget year is the final year of a four-year agreement governing transfers between the Electric and General Funds.
- Additional municipal state aid in the amount of \$155,000 was allocated to traffic signal repair & maintenance, infrastructure repair & maintenance and pavement marking.
- The following fee increases are being proposed:
 - ⊖ 4% rate increase in the Wastewater Treatment Fund to provide resources for lift station rehabilitation work.
 - ⊖ Varying fee increases to building and related permits.
 - ⊖ Various park recreation fees, park facility rental fees and golf course fee increases.
- The Proposed 2017 EDA Tax Levy Payable 2018 reflects a \$7,000 increase to \$400,000 to accommodate annual wage and benefit increases.
- Airport hangar rents were increased for the first time in several years.
- Other permit, fee and penalty revenues were evaluated and increased accordingly based on recent trends.
- The police department anticipates receiving an additional \$34,550 for training reimbursement from the State of Minnesota.

- Sanitation revenue was increased \$148,500 to recognize the mid-year rate increase in 2017 for single-stream recycling as well as a corresponding expenditure increase.
- As a result of the successful sale of tax forfeit lots, special assessment collections have increased, thereby reducing the tax levy needed for existing debt service by approximately \$200K. This offsets the \$187K in additional tax levy for the 2017 bond issue.

Projected Expenditures

Supplemental operating budget requests were reviewed by the City Manager and the following changes were supported within the 2018 Operating & Capital Budget. In addition, the department directors were directed by the City Manager to identify budget savings in other areas to help mitigate the property tax effect of these requests.

- Increase to Red River Regional Dispatch Center (RRRDC) cost of services was \$71,614 (8.7%) which includes a refresh of their telephone system hardware and software as well as increased funding for operations. This increase is out of direct City of Moorhead control.
- In anticipation of completion of the new joint law enforcement center mid-2018, ahead of schedule, \$75,000 has been included within the 2018 Budget for lease of the new facility from Clay County.
- The following increases are based on recommendations from the League of Minnesota Cities Insurance Trust and are primarily non-discretionary in nature:
 - General Liability Insurance – 6%
 - Property Insurance – 3%
 - Auto Insurance – 5%
- Also provided for within the 2018 Operating and Capital Budget is base implementation of a new classification and compensation study which was recently completed, along with a wage adjustment as recommended by the City Council. In addition, step increases under the new model are included within the proposed budget.
- As part of the total compensation package, an increase in health insurance benefits has been included in the 2018 Budget to provide additional support towards a 19% rate increase to City of Moorhead premiums through Lakes County Service Cooperative. An insurance committee is reviewing various coverage options in hopes of reducing the premium increase.
- A 5% rate increase has been included for workers' compensation insurance.
- With the recent retirement of an office specialist in the Administration Department, a Customer Service Specialist replaced that position to focus on citywide customer

service. This position was moved from the Information Technology Division to the City Clerk Division.

- Since elections are now being held only in even years, \$50,000 was added to the City Clerk budget for costs associated with conducting the 2018 election.
- Enhancements were made to the Information Technology internal service fund budget to accommodate increasing costs of software and software maintenance, as well as additional equipment replacement.
- A 12th Avenue South Corridor Study being sponsored by MetroCOG requires a 20% local match, so \$43,000 was included within the Engineering Department budget for that item. Also, quiet zone maintenance costs paid to Burlington Northern Sante Fe Railroad are scheduled to increase by \$13,750.
- Funding of \$17,250 annually has been included within the park budget to accumulate resources with which to paint the pool as needed, anticipated to be every three years and an additional full-time park technician was funded to help maintain the increased number of parks and additional bike paths.
- An additional \$225K was included within the 2018 Budget for additional street maintenance materials and ice control supplies of which \$125K was offset by reductions to contracted services resulting in a net increase of \$100K.
- Forestry was able to finance an additional full-time truck driver position with reductions to other operating budget line items.
- Both the Storm Water and Wastewater Treatment funds are anticipating some large lift station and facility design and rehabilitation expenditures in 2018 necessitating the use of reserves. There is \$2.2M in costs included within the Wastewater Treatment budget and \$1.1M in the Storm Water budget to be partially funded with reserves.
- The following additional funding for general operations has been included within the 2018 Operating and Capital Budget for public safety:
 - \$15,850 for the fire department
 - \$23,800 for the police department
- There is once again a significant decrease in the capital outlay line item in the Mass Transit Fund, however, this is somewhat offset by a sizeable increase in operations as a result of new state funding for expanded services.

2018 Staffing

The following new positions are included in the 2018 Operating and Capital Budget, bringing the total staffing level to 269.88, an increase of 3.5 FTE's over January 1, 2017 levels.

- 1 Truck Driver - Forestry
- 1 Technical Office Specialist – Public Works
- 1 Park Technician
- .5 Accountant – Mass Transit

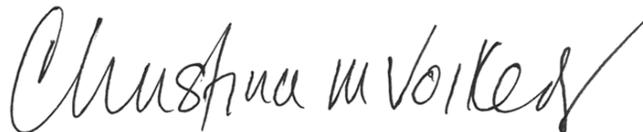
In addition, there is one (1) position included within the staffing level (authorized) that remains unfunded in the proposed budget.

Unfunded FTE's

- 1 Director of Planning & Neighborhood Services

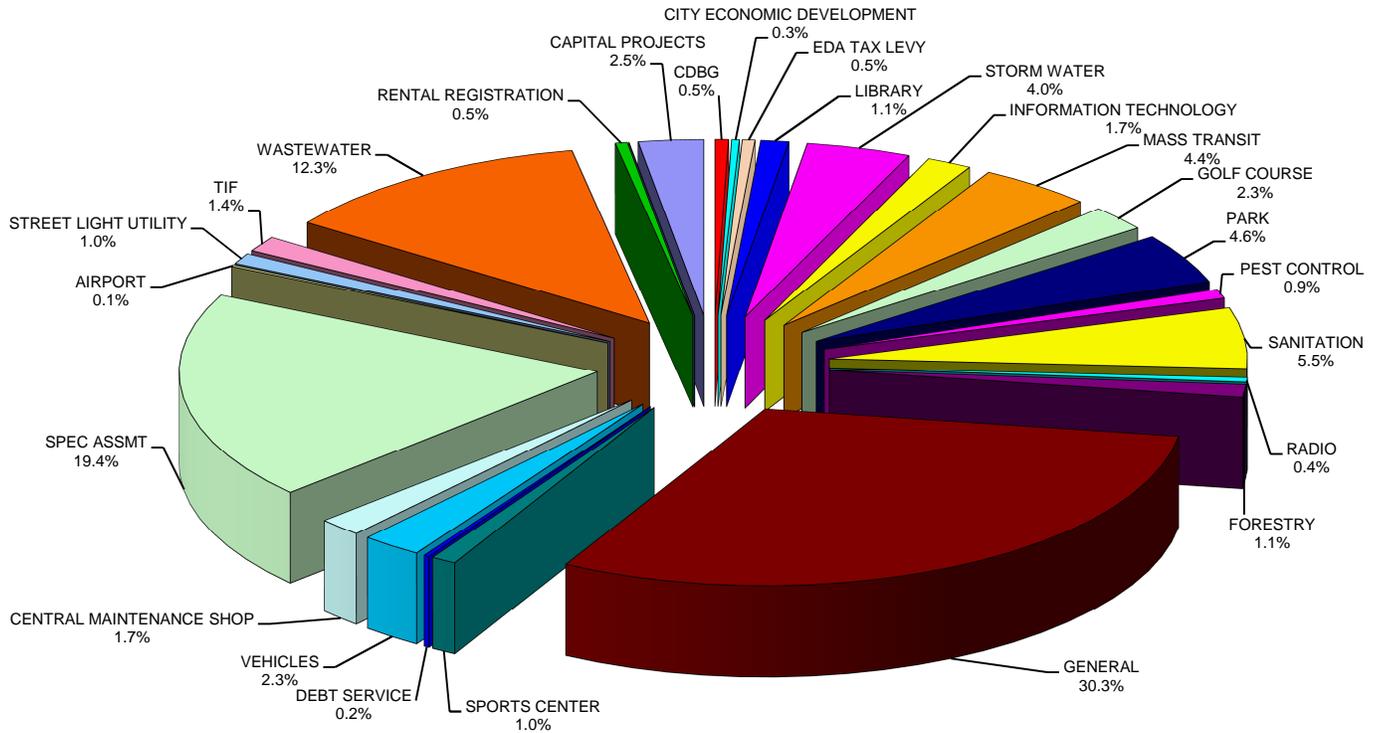
2018 Budget planning was done in a very thoughtful, deliberative, communicative way by bringing the Mayor, Council, Department Directors, and Division Heads together for discussion, goal setting and planning. We believe the process was more strategic and comprehensive. Thank you to all those who participated, but especially to all those involved.

Respectfully Submitted,

A handwritten signature in black ink that reads "Christina Volkers". The signature is written in a cursive style with a large, sweeping flourish at the end.

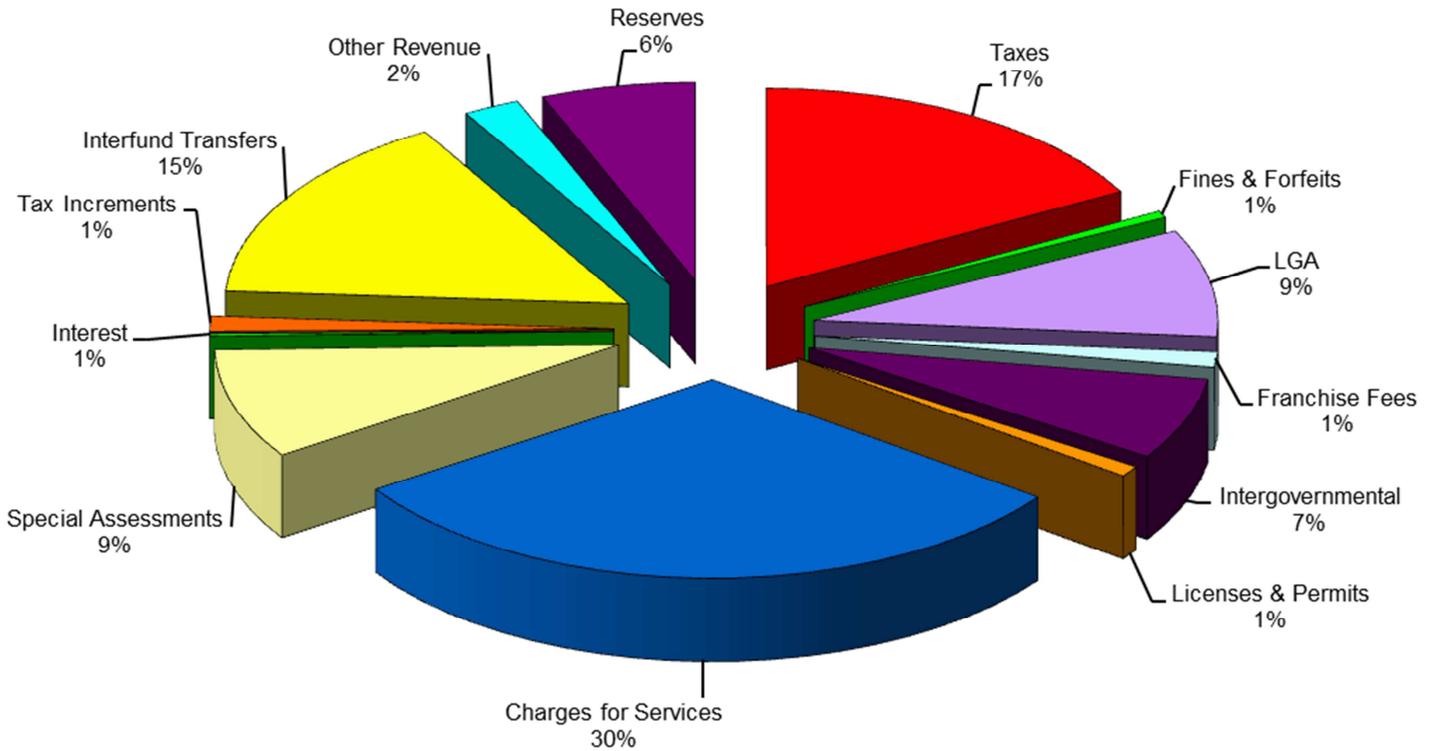
Christina Volkers,
City Manager

2018 BUDGET BY FUND



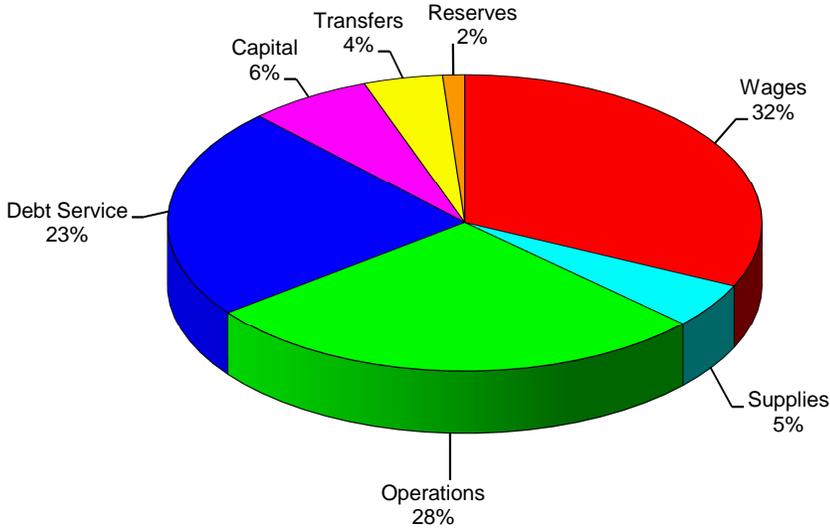
Fund	2017	2018	Increase (Decrease)
CDBG	\$ 398,615	\$ 428,910	\$ 30,295
CITY ECONOMIC DEVELOPMENT	194,964	245,676	50,712
EDA TAX LEVY	660,250	400,000	(260,250)
LIBRARY	879,917	889,723	9,806
STORM WATER	3,132,736	3,317,604	184,868
INFORMATION TECHNOLOGY	1,272,979	1,429,098	156,119
MASS TRANSIT	3,805,937	3,618,723	(187,214)
GOLF COURSE	1,911,435	1,892,855	(18,580)
PARK	3,647,247	3,808,061	160,814
PEST CONTROL	692,994	699,808	6,814
SANITATION	4,389,660	4,564,502	174,842
RADIO	314,907	341,006	26,099
FORESTRY	876,107	938,399	62,292
GENERAL	23,239,882	25,053,556	1,813,674
SPORTS CENTER	772,982	793,975	20,993
DEBT SERVICE	180,322	172,060	(8,262)
VEHICLES	1,859,500	1,919,500	60,000
CENTRAL MAINTENANCE SHOP	1,559,593	1,389,914	(169,679)
SPEC ASSMT	16,997,833	16,033,519	(964,314)
AIRPORT	1,330,732	109,232	(1,221,500)
STREET LIGHT UTILITY	780,000	815,000	35,000
TIF	1,083,456	1,167,113	83,657
WASTEWATER	8,296,381	10,128,997	1,832,616
RENTAL REGISTRATION	368,102	382,169	14,067
PERMANENT IMPROVEMENT	62,500	-	(62,500)
CAPITAL PROJECTS	2,069,000	2,069,000	-
	<u>\$ 80,778,031</u>	<u>\$ 82,608,400</u>	<u>\$ 1,830,369</u>

2018 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2018 BUDGET
Taxes	\$14,093,015
Fines & Forfeits	455,100
LGA	7,179,877
Franchise Fees	1,025,000
Intergovernmental	5,518,585
Licenses & Permits	734,470
Charges for Services	25,223,953
Interest	164,585
Special Assessments	7,382,734
Tax Increments	1,010,049
Interfund Transfers	12,851,937
Other Revenue	1,866,136
Reserves	5,102,959
	\$82,608,400

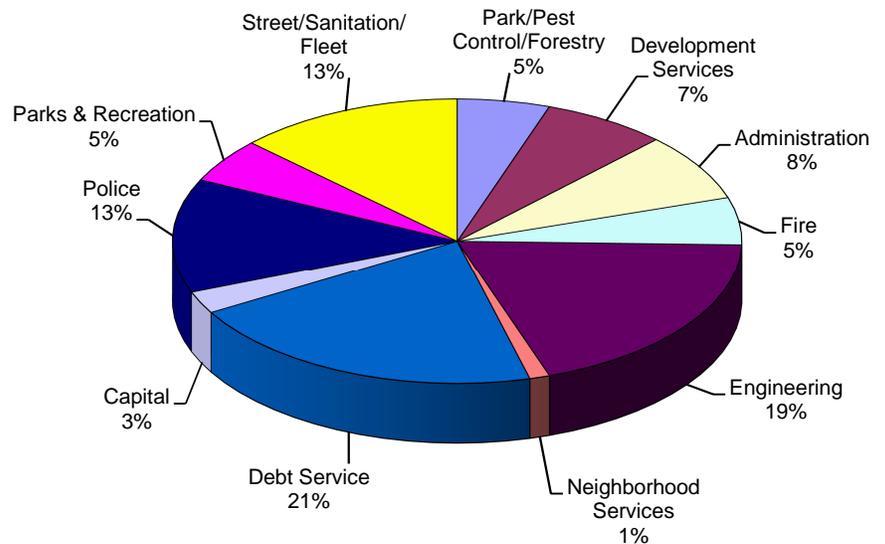
2018 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



2018	
CATEGORY	BUDGET
Wages	\$ 26,309,776
Supplies	4,097,173
Operations	23,101,147
Debt Service	19,029,438
Capital	4,934,300
Transfers	3,769,937
Reserves	1,366,629
	\$ 82,608,400

2018 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

2018	
FUNCTION	BUDGET
Park/Pest Control/Forestry	\$ 4,323,046
Development Services	5,822,111
Administration	6,275,062
Fire	4,423,617
Engineering	15,916,284
Neighborhood Services	943,422
Debt Service	17,372,692
Capital	2,069,000
Police	10,696,971
Parks & Recreation	4,134,367
Street/Sanitation/Fleet	10,631,828
	\$ 82,608,400



2018 BUDGETED REVENUE - ALL FUNDS

FUNDING SOURCES AND FUND DISTRIBUTION

TAXES	INTERGOV'TL REVENUE	INTEREST	SPECIAL ASSESSMENTS	FINES & FORFEITS	INTERFUND TRANSFERS	RESERVES
\$14,093,015 17.06%	\$5,518,585 6.68%	\$164,585 0.20%	\$7,382,734 8.94%	\$455,100 0.55%	\$12,851,937 15.56%	\$5,102,959 6.18%

LGA	CHARGES FOR SERVICES	LICENSES & PERMITS	TAX INCREMENTS	FRANCHISE FEES	OTHER REVENUE
\$7,179,877 8.69%	\$25,223,953 30.53%	\$734,470 0.89%	\$1,010,049 1.22%	\$1,025,000 1.24%	\$1,866,136 2.26%

TOTAL SOURCES
\$82,608,400

INTERNAL SERVICE FUNDS

Intergov'tl	830
Chgs/Serv	4,802,570
Interest	500
Other	101,250
Reserves	174,368
Total	\$5,079,518

ENTERPRISE FUNDS

Intergov'tl	291,142
Chgs/Serv	18,780,950
Spec Assmts	314,597
Interest	53,611
Lic/Permits	4,500
Interfund Tfr	573,250
Other	783,925
Reserves	2,458,397
Total	\$23,260,372

SPECIAL REVENUE FUNDS

Taxes	4,395,255
Intergov'tl	3,219,910
Chgs/Serv	808,763
Interest	4,000
Fines/Forf	5,500
Interfund Tfr	544,997
Other	614,459
Reserves	180,378
Total	\$ 9,773,262

GENERAL FUND

Taxes	4,537,368
LGA	7,179,877
Intergov'tl	1,589,821
Franchise Fees	1,025,000
Chgs/Serv	831,670
Interest	96,498
Lic/Permits	729,970
Fines/Forf	449,600
Interfund Tfr	8,345,200
Other	268,552
Total	\$25,053,556

DEBT SERVICE

Taxes	5,160,392
Intergov'tl	416,882
Increments	1,010,049
Spec Assmts	7,068,137
Interest	9,976
Interfund Tfr	1,319,490
Other	97,950
Reserves	2,289,816
Total	\$17,372,692

CAPITAL PROJECTS

Interfund Tfr	\$2,069,000
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Computer	1,308,230
Radio	341,006
Mtce Shop	1,389,914
Vehicle	1,866,000
Reserves	174,368
Total	\$5,079,518

Storm Water	2,729,826
Wastewater	8,605,567
Sanitation	4,523,610
Golf Course	1,892,855
Sports Center	577,950
Forestry	859,040
Animal Control	112,100
ROW Mtce	336,595
Mosquitos	240,200
Airport	109,232
Street Light Utility	815,000
Reserves	2,458,397
Total	\$23,260,372

CDBG	428,910
Library	889,723
Rental Regis	256,860
Park Fund	3,296,248
HHIC	511,813
Transit	3,618,723
Econ Dev	190,607
EDA	400,000
Reserves	180,378
Total	\$ 9,773,262

Police	10,270,444
Fire	4,423,617
Streets	2,471,678
Mtce/Gen Bldg	616,049
Administration	1,060,355
Acctg/Psnl	1,366,843
Engineering	2,469,683
CD/Assessing	825,120
Plng/Codes	841,224
Prog/Serv	110,543
Legal	517,000
Self Ins	38,000
Reserves	43,000
Total	\$25,053,556

MYHA Arena	70,000
Debt Service	102,000
Tax Increment	1,010,049
Spec Assmt	13,900,827
Reserves	2,289,816
Total	\$17,372,692

Capital Impr	\$2,069,000
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2018 BUDGETED USES - ALL FUNDS CATEGORY AND FUND DISTRIBUTION

WAGES & BENEFITS	SUPPLIES	DEBT SERVICE	CAPITAL OUTLAY	OTHER	INTERFUND TRANSFERS	RESERVES
\$26,309,776	\$4,097,173	\$19,029,438	\$4,934,300	\$23,101,147	\$3,769,937	\$1,366,629
31.86%	4.96%	23.04%	5.97%	27.96%	4.56%	1.65%



INTERNAL SERVICE FUNDS

Wages	933,141
Supplies	1,148,505
Other	552,699
Capital	2,435,000
Reserves	10,173
Total	\$5,079,518

ENTERPRISE FUNDS

Wages	5,493,107
Supplies	1,433,579
Other	10,030,923
Debt	2,756,130
Capital	1,180,000
Transfers	2,056,940
Reserves	309,693
Total	\$23,260,372

SPECIAL REVENUE FUNDS

Wages	2,688,811
Supplies	255,075
Other	5,448,379
Capital	510,000
Transfers	850,997
Reserves	20,000
Total	\$ 9,773,262

GENERAL FUND

Wages	17,194,717
Supplies	1,131,514
Other	6,682,725
Capital	1,600
Reserves	43,000
Total	\$25,053,556

DEBT SERVICE

Debt	16,273,308
Other	15,621
Transfers	100,000
Reserves	983,763
Total	\$17,372,692

CAPITAL PROJECTS

Supplies	78,500
Capital	807,700
Other	420,800
Transfers	762,000
Total	\$2,069,000

Computer	1,429,098
Radio	330,833
Mtce Shop	1,389,914
Vehicle	1,919,500
Reserves	10,173
Total	\$5,079,518

Storm Water	3,317,604
Wastewater	10,128,997
Sanitation	4,564,502
Golf Course	1,604,269
Sports Center	793,975
Forestry	938,399
Animal Control	116,185
ROW Mtce	343,423
Mosquitos	224,770
Airport	108,236
Street Light Utility	810,319
Reserves	309,693
Total	\$23,260,372

CDBG	428,910
Library	889,723
Rental Registration	382,169
Park Fund	3,296,248
HHIC	491,813
Transit	3,618,723
EDA	645,676
Reserves	20,000
Total	\$ 9,773,262

Police	10,270,444
Fire	4,423,617
Streets	2,471,678
Mtce/Gen Bldg	616,049
Administration	1,060,355
Acctg/Psnl	1,366,843
Engineering	2,469,683
CD/Assessing	825,120
Plng/Codes	841,224
Prog/Serv	110,543
Legal	517,000
Self Ins	38,000
Reserves	43,000
Total	\$25,053,556

MYHA Arena	70,000
Debt Service	102,060
Tax Increment	1,128,989
Spec Assmt	15,087,880
Reserves	983,763
Total	\$17,372,692

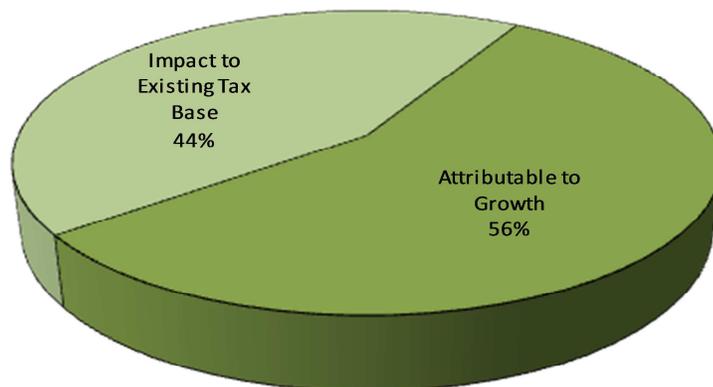
Capital Impr	\$2,069,000
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**CITY OF MOORHEAD
2017 TAX LEVY PAYABLE 2018**

2016 Tax Levy Payable 2017		\$ 12,423,387
<u>Increases resulting from growth</u>		
New Construction	\$ 252,960	
Market Value Adjustments	394,620	
Expiring Rebates	185,853	
Expiring Exemptions	3,770	
New Rebates	<u>(123,225)</u>	
		713,978 <u>56%</u>
<u>Increases to existing tax base</u>		
Existing Tax Base for Debt	\$ 45,238	
Existing Tax Base for Operations	\$ 255,547	
Additional Street Repairs	\$ 175,000	
Additional Staff	<u>\$ 79,865</u>	
		<u>555,650 44%</u>
2017 Tax Levy Payable 2018		<u>\$ 13,693,015</u>

Note: This increase does not impact Commercial, Industrial or Apartment property owners. Border Cities legislation caps their property tax liability at 1.6% of Market Value for for taxes payable 2015 which was a decrease from 1.9% in 2014 and 2.3% in 2013 for a 2-year reduction of 30%.

Impact due to Growth



Fund Summaries

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 and building codes/inspection.

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.

Fund Summaries

General Fund

General Fund

Revenues / Sources

Taxes	4,537,368
Franchise Fees	1,025,000
Licenses & Permits	729,970
Local Government Aid	7,179,877
Other Intergovernmental	1,589,821
Charges for Services	831,670
Fines & Forfeits	449,600
Interest	96,498
Other Revenue	268,552
Interfund Transfers	8,345,200

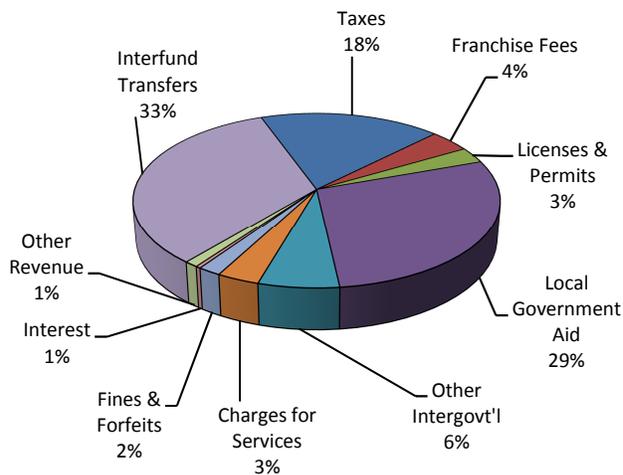
Total Revenues / Sources 25,053,556

Expenditures / Uses

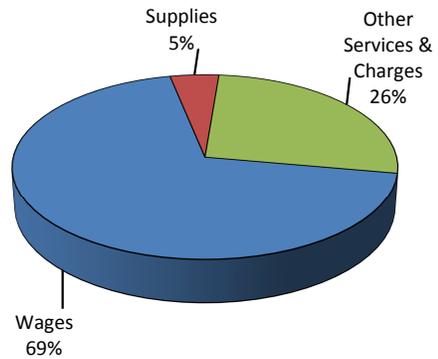
Wages	17,194,717
Supplies	1,181,514
Other Services & Charges	6,632,725
Capital Outlay	1,600
Fund Balance/Equity Reserves	43,000

Total Expenditures / Uses 25,053,556

Revenues / Sources



Expenditures / Uses



Fund Summaries

General Fund

General Fund Revenues and Other Financing Sources

	2016 Actual	2017 Budget	2018 Budget
Taxes			
Property Taxes	2,287,909	3,392,419	4,537,368
Franchise Fees	922,394	1,000,000	1,025,000
	<u>3,210,303</u>	<u>4,392,419</u>	<u>5,562,368</u>
Licenses & Permits	<u>1,174,852</u>	<u>653,845</u>	<u>729,970</u>
Intergovernmental Revenue			
Federal Grants & Aid	35,841	34,000	36,084
State - Local Government Aid	7,128,746	7,136,188	7,179,877
State - Other Grants & Aid	1,297,925	1,085,092	1,287,642
County Grants & Aid	177,242	152,000	152,000
Other Intergovernmental	104,315	104,750	114,095
	<u>8,744,069</u>	<u>8,512,030</u>	<u>8,769,698</u>
Charges for Services			
General Government	293,116	190,700	205,240
Public Safety	197,270	129,450	126,280
Highways & Streets	1,223,896	500,150	500,150
	<u>1,714,282</u>	<u>820,300</u>	<u>831,670</u>
Fines & Forfeits			
Court Fines	274,956	234,600	219,600
Parking Fines	238,917	230,000	230,000
	<u>513,873</u>	<u>464,600</u>	<u>449,600</u>
Miscellaneous			
Interest	61,524	66,488	96,498
Rents	155,162	27,450	27,552
Asset Sales	62,348	50,000	55,000
Other Revenue	102,751	126,000	186,000
	<u>381,785</u>	<u>269,938</u>	<u>365,050</u>
Total Revenues	15,739,164	15,113,132	16,708,356
Transfers from Other Funds			
Electric	6,475,000	6,600,000	6,725,000
Water	405,141	357,000	372,000
Wastewater Treatment	385,735	391,200	414,400
Storm Water	133,152	132,500	133,700
Sanitation	469,059	470,250	479,050
Pest Control	94,791	94,400	94,400
Forestry	43,150	42,400	42,900
Street Light Utility	39,755	39,000	40,750
Tax Forfeit Lots			43,000
Total Revenues and Other Financing Sources	<u>23,784,947</u>	<u>23,239,882</u>	<u>25,053,556</u>

Fund Summaries

General Fund

General Fund Expenditures and Other Financing Uses

	2016 Actual	2017 Budget	2018 Budget
Elected Officials &			
Citywide Administration			
Mayor & Council	291,840	294,478	291,127
Programs, Services, Activities	72,407	73,560	110,543
City Manager	406,509	364,158	527,084
City Clerk	109,540	116,966	192,144
Elections & Voters	50,916		50,000
Finance	1,426,658	917,659	949,674
Legal	468,627	514,000	517,000
Human Resources	306,914	361,955	417,169
Labor Relations	4,504	18,380	
Self Insurance	58,705	38,000	38,000
Cable Capital Support	11,057	43,000	43,000
	<u>3,207,677</u>	<u>2,742,156</u>	<u>3,135,741</u>
Police Department			
Administration	2,341,032	2,574,281	748,298
Red River Regional Dispatch			898,295
Support Services			949,624
Community Policing	72,790	80,239	86,856
Tri-College Partnership	5,374	10,643	9,000
Investigative	1,172,446	931,374	1,514,114
Patrol	4,807,832	5,073,511	5,483,459
DARE	99,701	102,921	93,959
Youth Services	99,503	102,668	111,973
Bike Patrol	2,441	2,445	1,845
Tactical Team	14,693	15,000	15,000
K-9	4,330	5,500	5,500
Drug Court		5,600	5,600
Community Service	210,474	236,661	254,905
Server Training	905	13,517	6,741
Grant Funded Activities	282,451	489,194	85,275
	<u>9,113,972</u>	<u>9,643,554</u>	<u>10,270,444</u>
Engineering			
Engineering	1,668,309	1,897,546	2,079,683
City Traffic Signals		120,000	110,000
MnDOT Traffic Signals			55,000
Engineering Street Maintenance	400	100,000	225,000
	<u>1,668,709</u>	<u>2,117,546</u>	<u>2,469,683</u>

(Continued)

Fund Summaries

General Fund

General Fund Expenditures and Other Financing Uses - Continued

	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
Fire Department			
Fire Protection	3,526,170	3,826,521	3,974,687
HazMat Training Trailer	3,558		2,500
ND HazMat	1,952		
Fire Training	139,635	148,094	154,560
Emergency Response Team	995		
Fire Prevention	218,015	249,940	289,348
Emergency Management			2,522
Grant Funded Activities	148,460	12,669	
Outdoor Warning Sirens	12,819	9,150	
	<u>4,051,604</u>	<u>4,246,374</u>	<u>4,423,617</u>
Public Works Department			
General Government Building	347,656	325,659	329,815
Street & Alley	1,588,431	1,691,857	1,902,572
Wheelage Tax Projects	81,000	80,000	80,000
Street Cleaning	133,117	134,611	145,180
Snow & Ice	133,113	251,908	226,311
Traffic Signs	99,638	110,895	117,615
Public Works Facility	1,272,093	265,210	286,234
	<u>3,655,048</u>	<u>2,860,140</u>	<u>3,087,727</u>
Planning & Neighborhood Services Department			
Assessing	397,977	461,555	515,495
Planning & Zoning	326,570	250,564	268,352
Community Development	166,972	182,266	91,761
Neighborhood Services	187,472	196,306	217,864
Building Codes	510,585	539,421	572,872
	<u>1,589,576</u>	<u>1,630,112</u>	<u>1,666,344</u>
Total Expenditures and Other Financing Uses	<u>23,286,586</u>	<u>23,239,882</u>	<u>25,053,556</u>

*Fund Summaries***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

Park - account for recreational programs offered to the citizens of Moorhead as well as maintenance of neighborhood parks and park facilities.

Hjemkomst Center - account for programs offered to the citizens of Moorhead at the Heritage Hjemkomst Interpretive Center.

Comstock House - account for the operations and maintenance of the historic Comstock House.

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.

Rental Registration - account for the administration of the City's Rental Registration program.

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.

Economic Development Authority Levy – account for commercial marketing land acquisition.

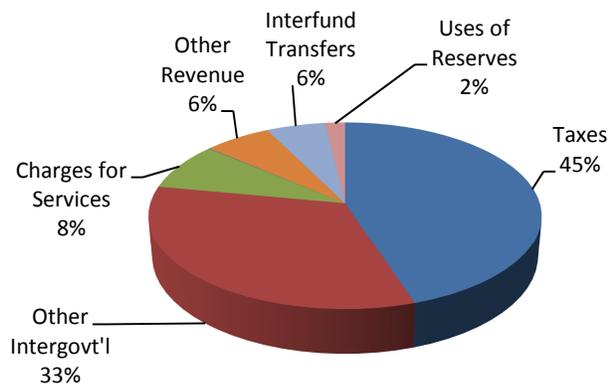
Fund Summaries

Special Revenue Funds

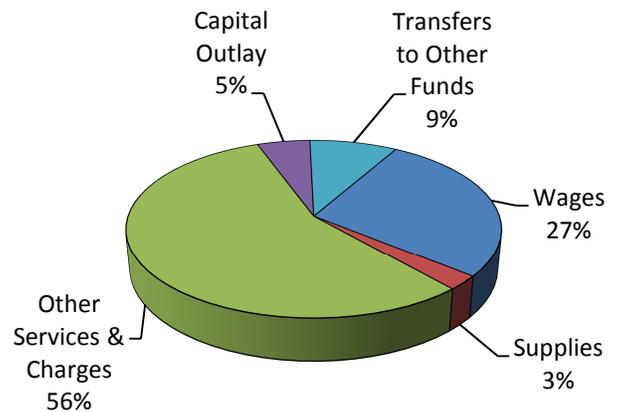
	Park	Hjemkomst Center	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
Revenues / Sources									
Taxes	2,962,888		869,723			149,262	13,382	400,000	4,395,255
Other Intergovernmental	1,010	160		222,292	360	2,995,938	150		3,219,910
Charges for Services	182,550	1,800			251,000	367,823	5,590		808,763
Fines & Forfeits					5,500				5,500
Interest	3,000	1,000							4,000
Other Revenue	146,800	115,856	20,000	206,618		3,700	121,485		614,459
Interfund Transfers		392,997				102,000	50,000		544,997
Uses of Reserves					125,309		55,069		180,378
Total Revenues / Sources	3,296,248	511,813	889,723	428,910	382,169	3,618,723	245,676	400,000	9,773,262

Expenditures / Uses									
Wages	1,474,160	201,847		113,505	313,393	304,286	152,622	128,998	2,688,811
Supplies	215,199	21,710	3,500	1,325	5,250	4,291	3,800		255,075
Other Services & Charges	798,892	268,256	886,223	314,080	63,526	2,800,146	46,254	271,002	5,448,379
Capital Outlay						510,000			510,000
Transfers to Other Funds	807,997						43,000		850,997
Fund Balance/Equity Reserves		20,000							20,000
Total Expenditures / Uses	3,296,248	511,813	889,723	428,910	382,169	3,618,723	245,676	400,000	9,773,262

Revenues / Sources



Expenditures / Uses



Fund Summaries

Special Revenue Funds

PARK FUND

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	2,834,523	2,838,222	2,962,888
Other Intergovernmental	10,604	1,010	1,010
Charges for Services	164,570	174,080	182,550
Interest	1,244	4,889	3,000
Other Revenue	177,658	125,700	146,800
Interfund Transfers	2,345		
Total Revenues / Sources	<u>3,190,944</u>	<u>3,143,901</u>	<u>3,296,248</u>
<u>Expenditures / Uses</u>			
Wages	1,285,602	1,329,896	1,474,160
Supplies	197,408	215,957	215,199
Other Services & Charges	753,011	795,058	798,892
Capital Outlay	6,337		
Transfers to Other Funds	783,495	802,990	807,997
Total Expenditures / Uses	<u>3,025,853</u>	<u>3,143,901</u>	<u>3,296,248</u>

HJEMKOMST CENTER

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental		160	160
Charges for Services	1,831	1,490	1,800
Interest	672		1,000
Other Revenue	112,551	113,706	115,856
Interfund Transfers	427,225	387,990	392,997
Total Revenues / Sources	<u>542,279</u>	<u>503,346</u>	<u>511,813</u>
<u>Expenditures / Uses</u>			
Wages	172,621	186,470	201,847
Supplies	20,624	21,760	21,710
Other Services & Charges	243,290	275,116	268,256
Capital Outlay	128,857		
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	<u>565,392</u>	<u>503,346</u>	<u>511,813</u>

Fund Summaries

Special Revenue Funds

COMSTOCK HOUSE

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	3,952		
Interest	3		
Total Revenues / Sources	3,955		
<u>Expenditures / Uses</u>			
Wages	1,643		
Other Services & Charges	3,585		
Total Expenditures / Uses	5,228		

LIBRARY

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	845,320	859,917	869,723
Other Intergovernmental	14		
Interest	710		
Other Revenue	22,122	20,000	20,000
Total Revenues / Sources	868,166	879,917	889,723
<u>Expenditures / Uses</u>			
Supplies	4,903	3,500	3,500
Other Services & Charges	853,575	876,417	886,223
Total Expenditures / Uses	858,478	879,917	889,723

Fund Summaries

Special Revenue Funds

COMMUNITY DEVELOPMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	349,374	248,615	222,292
Other Revenue	307,087	150,000	206,618
Total Revenues / Sources	656,461	398,615	428,910
<u>Expenditures / Uses</u>			
Wages	113,586	98,114	113,505
Supplies	958	1,800	1,325
Other Services & Charges	475,185	298,701	314,080
Capital Outlay	59,590		
Total Expenditures / Uses	649,319	398,615	428,910

RENTAL REGISTRATION

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental		360	360
Charges for Services	210,957	214,225	251,000
Fines & Forfeits	7,800	11,000	5,500
Interest	438		
Other Revenue	177		
Uses of Reserves		142,517	125,309
Total Revenues / Sources	219,372	368,102	382,169
<u>Expenditures / Uses</u>			
Wages	245,189	291,855	313,393
Supplies	2,842	5,950	5,250
Other Services & Charges	52,529	70,297	63,526
Total Expenditures / Uses	300,560	368,102	382,169

Fund Summaries

Special Revenue Funds

MASS TRANSIT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	140,209	130,936	149,262
Other Intergovernmental	3,662,169	3,084,341	2,995,938
Charges for Services	382,213	377,000	367,823
Interest		260	
Other Revenue	12,713	3,600	3,700
Interfund Transfers	334	209,800	102,000
Total Revenues / Sources	4,197,638	3,805,937	3,618,723
<u>Expenditures / Uses</u>			
Wages	225,194	237,344	304,286
Supplies	4,928	6,989	4,291
Other Services & Charges	2,218,942	2,507,771	2,800,146
Capital Outlay	1,773,027	1,053,833	510,000
Total Expenditures / Uses	4,222,091	3,805,937	3,618,723

ECONOMIC DEVELOPMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	18,707	17,739	13,382
Other Intergovernmental	740	150	150
Charges for Services	3,675	5,590	5,590
Interest	143		
Other Revenue	120,875	121,485	121,485
Interfund Transfers	50,000	50,000	50,000
Uses of Reserves			55,069
Total Revenues / Sources	194,140	194,964	245,676
<u>Expenditures / Uses</u>			
Wages	135,663	144,492	152,622
Supplies	3,883	3,800	3,800
Other Services & Charges	49,010	46,672	46,254
Transfers to Other Funds			43,000
Total Expenditures / Uses	188,556	194,964	245,676

Fund Summaries

Special Revenue Funds

EDA LEVY			
	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	358,595	393,000	400,000
Other Intergovernmental	9		
Other Revenue	590,912		
Interfund Transfers	233,864		
Uses of Reserves		267,250	
Total Revenues / Sources	1,183,380	660,250	400,000
<u>Expenditures / Uses</u>			
Wages	97,842	117,721	128,998
Supplies	1,783		
Other Services & Charges	228,856	275,279	271,002
Transfers to Other Funds		267,250	
Total Expenditures / Uses	328,481	660,250	400,000

Fund Summaries

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 instances property taxes are used by the City to meet these requirements.

General Obligation Bond - account for the accumulation of resources for payment of general obligation bond principal and interest. Provisions are made annually within the City's general property tax levy and/or intergovernmental revenue to provide sufficient funds to meet these requirements.

Municipal Improvement - account for the accumulation of resources for payment of municipal improvement bond principal and interest. Transfers are made annually from the Capital Improvement Fund to provide sufficient funds to meet these requirements.

Moorhead Youth Hockey Association (MYHA) Ice Arena – account for the accumulation of resources for payment of general obligation bond principal and interest. Payments from the Moorhead Youth Hockey Association are received by the City to meet these requirements.

Fund Summaries

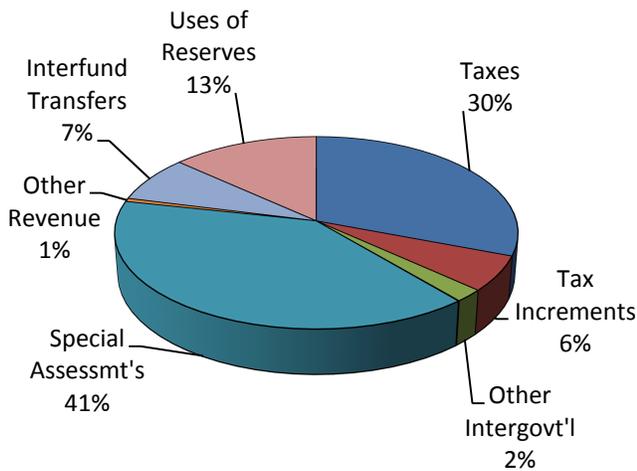
Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	MYHA Ice Arena	Total
Revenues / Sources					
Taxes		5,058,392	102,000		5,160,392
Tax Increments	1,010,049				1,010,049
Other Intergovernmental		416,882			416,882
Interest		9,976			9,976
Special Assessments		7,068,137			7,068,137
Other Revenue		27,950		70,000	97,950
Interfund Transfers		1,319,490			1,319,490
Uses of Reserves	157,064	2,132,692	60		2,289,816
Total Revenues / Sources	1,167,113	16,033,519	102,060	70,000	17,372,692

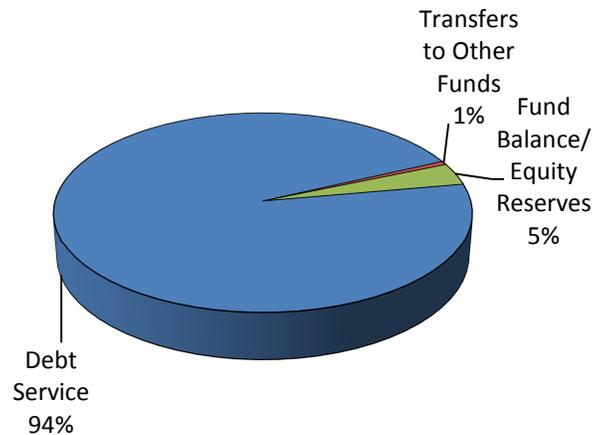
Expenditures / Uses

Other Services & Charges	3,221	9,300		3,100	15,621
Debt Service	1,125,768	14,978,580	102,060	66,900	16,273,308
Transfers to Other Funds		100,000			100,000
Fund Balance/Equity Reserves	38,124	945,639			983,763
Total Expenditures / Uses	1,167,113	16,033,519	102,060	70,000	17,372,692

Revenues / Sources



Expenditures / Uses



Fund Summaries

Debt Service Funds

TAX INCREMENT

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Tax Increments	1,080,861	1,083,456	1,010,049
Other Intergovernmental	850,489		
Interest	3,820		
Other Revenue	301,212		
Uses of Reserves			157,064
Total Revenues / Sources	2,236,382	1,083,456	1,167,113
Expenditures / Uses			
Supplies	96		
Other Services & Charges	1,140,008		3,221
Capital Outlay	1,337,101		
Debt Service	961,228	991,092	1,125,768
Fund Balance/Equity Reserves		92,364	38,124
Total Expenditures / Uses	3,438,433	1,083,456	1,167,113

SPECIAL ASSESSMENT

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Taxes	4,859,758	5,082,154	5,058,392
Other Intergovernmental	360,540	364,965	416,882
Charges for Services	1,360		
Interest	64,767	9,976	9,976
Special Assessments	9,513,948	6,987,965	7,068,137
Other Revenue	477,593	27,950	27,950
Bond Proceeds	13,272,766		
Interfund Transfers	2,355,327	1,319,558	1,319,490
Uses of Reserves		3,205,265	2,132,692
Total Revenues / Sources	30,906,059	16,997,833	16,033,519
Expenditures / Uses			
Other Services & Charges	148,255	22,200	9,300
Capital Outlay	66,832		
Debt Service	33,311,573	14,390,487	14,978,580
Transfers to Other Funds	1,383,864	150,000	100,000
Fund Balance/Equity Reserves		2,435,146	945,639
Total Expenditures / Uses	34,910,524	16,997,833	16,033,519

Fund Summaries

Debt Service Funds

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Taxes	101,878	102,000	102,000
Other Intergovernmental	1		
Interest	78		
Uses of Reserves		57	60
Total Revenues / Sources	101,957	102,057	102,060
<u>Expenditures / Uses</u>			
Debt Service	102,057	102,057	102,060
Total Expenditures / Uses	102,057	102,057	102,060

MUNICIPAL IMPROVEMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Interest	249		
Interfund Transfers	65,000		
Uses of Reserves		3,500	
Total Revenues / Sources	65,249	3,500	
<u>Expenditures / Uses</u>			
Other Services & Charges	790	3,500	
Debt Service	183,400		
Total Expenditures / Uses	184,190	3,500	

MYHA ICE ARENA

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Interest	7		
Other Revenue	3,374	74,765	70,000
Total Revenues / Sources	3,381	74,765	70,000
<u>Expenditures / Uses</u>			
Other Services & Charges	140		3,100
Debt Service	72,518	74,765	66,900
Total Expenditures / Uses	72,657	74,765	70,000

Fund Summaries

Capital Projects Fund

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, improvements and equipment.

Permanent Improvement Fund – account for construction of public improvements.

Fund Summaries

Capital Projects Funds

Capital
Improvement

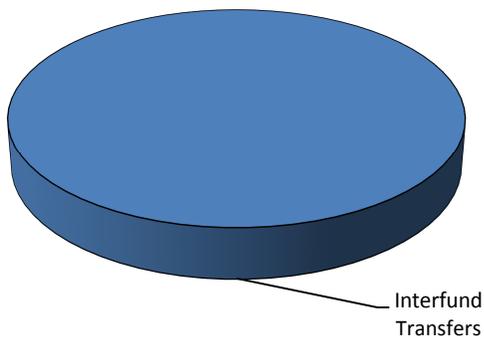
Revenues / Sources

Interfund Transfers	<u>2,069,000</u>
Total Revenues / Sources	<u>2,069,000</u>

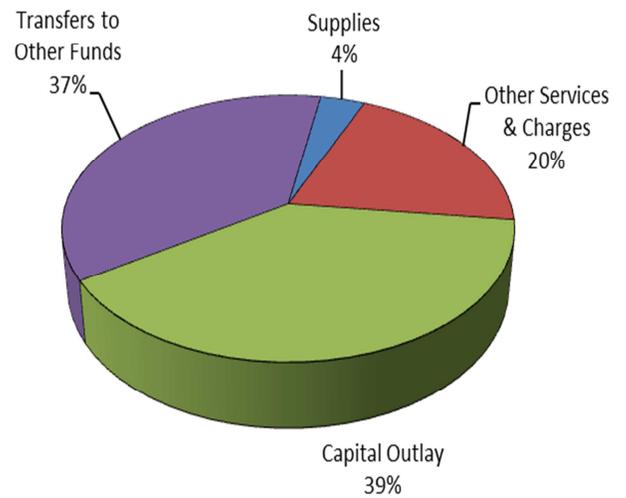
Expenditures / Uses

Supplies	78,500
Other Services & Charges	420,800
Capital Outlay	807,700
Transfers to Other Funds	<u>762,000</u>
Total Expenditures / Uses	<u>2,069,000</u>

Revenues / Sources



Expenditures / Uses



Fund Summaries

Capital Projects Fund

CAPITAL IMPROVEMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Revenue	39,311		
Interfund Transfers	2,018,721	2,069,000	2,069,000
Total Revenues / Sources	<u>2,058,032</u>	<u>2,069,000</u>	<u>2,069,000</u>
<u>Expenditures / Uses</u>			
Supplies	126,988	97,550	78,500
Other Services & Charges	317,103	140,000	420,800
Capital Outlay	728,013	828,400	807,700
Transfers to Other Funds	734,581	1,003,050	762,000
Total Expenditures / Uses	<u>1,906,685</u>	<u>2,069,000</u>	<u>2,069,000</u>

PERMANENT IMPROVEMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	6,292,551	62,500	
Other Revenue	81,288		
Bond Proceeds	934,089		
Interfund Transfers	112,644		
Total Revenues / Sources	<u>7,420,572</u>	<u>62,500</u>	
<u>Expenditures / Uses</u>			
Supplies	8,256		
Other Services & Charges	1,271,736	62,500	
Capital Outlay	5,499,903		
Total Expenditures / Uses	<u>6,779,895</u>	<u>62,500</u>	

Fund Summaries

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.

Sports Center - account for the operation and maintenance of the City's recreation and indoor hockey facility.

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.

Fund Summaries

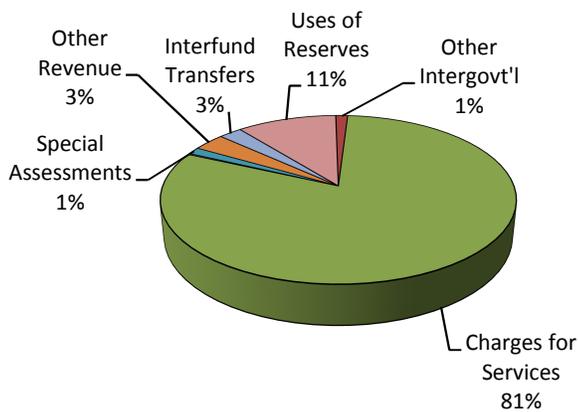
Enterprise Funds

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Street Light Utility	Total
Revenues / Sources										
Licenses & Permits							4,500			4,500
Other Intergov't'l	55,210	3,870	201,440	840	330	540	180	28,732		291,142
Charges for Services	2,672,555	8,227,660	4,235,820	1,167,615	122,700	856,000	683,600		815,000	18,780,950
Interest	2,061	20,000	3,350	28,000			200			53,611
Special Assessments		314,597								314,597
Other Revenue		39,440	83,000	123,150	454,920	2,500	415	80,500		783,925
Interfund Transfers				573,250						573,250
Uses of Reserves	587,778	1,523,430	40,892		216,025	79,359	10,913			2,458,397
Total Revenues / Sources	3,317,604	10,128,997	4,564,502	1,892,855	793,975	938,399	699,808	109,232	815,000	23,260,372

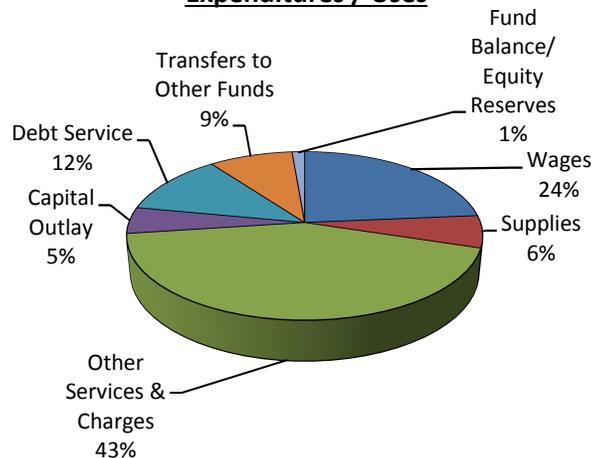
Expenditures / Uses

Wages	225,746	1,568,595	1,665,107	828,313	356,194	645,538	203,614			5,493,107
Supplies	16,900	648,275	331,050	192,729	77,350	103,575	54,500	9,200		1,433,579
Other Services & Charges	1,189,518	4,461,597	2,089,295	583,227	360,431	146,386	331,864	99,036	769,569	10,030,923
Capital Outlay	1,080,000	100,000								1,180,000
Debt Service		2,756,130								2,756,130
Transfers to Other Funds	805,440	594,400	479,050			42,900	94,400		40,750	2,056,940
Fund Balance/Equity Reserves				288,586			15,430	996	4,681	309,693
Total Expenditures / Uses	3,317,604	10,128,997	4,564,502	1,892,855	793,975	938,399	699,808	109,232	815,000	23,260,372

Revenues / Sources



Expenditures / Uses



Fund Summaries

Enterprise Funds

STORM WATER

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	45,248	55,210	55,210
Charges for Services	2,614,761	2,649,000	2,672,555
Interest		2,061	2,061
Other Revenue	2,718		
Uses of Reserves		426,465	587,778
Total Revenues / Sources	2,662,727	3,132,736	3,317,604
Expenditures / Uses			
Wages	181,575	209,033	225,746
Supplies	8,426	22,750	16,900
Other Services & Charges	1,083,289	1,398,845	1,189,518
Capital Outlay		697,800	1,080,000
Transfers to Other Funds	804,063	804,308	805,440
Total Expenditures / Uses	2,077,353	3,132,736	3,317,604

WASTEWATER TREATMENT

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	3,870	1,420	3,870
Charges for Services	7,642,712	7,764,660	8,227,660
Interest	3,763	20,000	20,000
Special Assessments	662,463	293,887	314,597
Other Revenue	77,939	39,440	39,440
Uses of Reserves		176,974	1,523,430
Total Revenues / Sources	8,390,747	8,296,381	10,128,997
Expenditures / Uses			
Wages	1,408,663	1,458,834	1,568,595
Supplies	508,960	657,575	648,275
Other Services & Charges	3,629,549	2,790,840	4,461,597
Capital Outlay		85,000	100,000
Debt Service	841,788	2,732,932	2,756,130
Transfers to Other Funds	565,735	571,200	594,400
Total Expenditures / Uses	6,954,695	8,296,381	10,128,997

Fund Summaries

Enterprise Funds

SANITATION

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	242,660	201,440	201,440
Charges for Services	4,026,633	4,065,000	4,235,820
Interest	284	3,350	3,350
Other Revenue	95,552	81,000	83,000
Uses of Reserves		38,870	40,892
Total Revenues / Sources	4,365,129	4,389,660	4,564,502
Expenditures / Uses			
Wages	1,552,920	1,602,173	1,665,107
Supplies	262,911	308,010	331,050
Other Services & Charges	1,817,245	1,964,227	2,089,295
Capital Outlay		45,000	
Transfers to Other Funds	477,059	470,250	479,050
Total Expenditures / Uses	4,110,135	4,389,660	4,564,502

GOLF COURSES

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	1,420	840	840
Charges for Services	1,271,717	1,145,615	1,167,615
Interest	29,824	28,000	28,000
Other Revenue	139,701	113,730	123,150
Interfund Transfers	1,173,250	623,250	573,250
Total Revenues / Sources	2,615,912	1,911,435	1,892,855
Expenditures / Uses			
Wages	796,734	836,165	828,313
Supplies	189,193	194,833	192,729
Other Services & Charges	687,488	571,178	583,227
Debt Service	119,035		
Fund Balance/Equity Reserves		309,259	288,586
Total Expenditures / Uses	1,792,450	1,911,435	1,892,855

Fund Summaries

Enterprise Funds

SPORTS CENTER

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	15,263	330	330
Charges for Services	133,814	119,700	122,700
Interest	844		
Other Revenue	481,935	448,920	454,920
Uses of Reserves		204,032	216,025
Total Revenues / Sources	631,856	772,982	793,975
Expenditures / Uses			
Wages	317,326	338,611	356,194
Supplies	63,037	80,350	77,350
Other Services & Charges	648,531	354,021	360,431
Total Expenditures / Uses	1,028,894	772,982	793,975

FORESTRY

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	270	540	540
Charges for Services	859,906	846,000	856,000
Fines & Forfeits	300		
Interest	133		
Other Revenue	2,969	1,000	2,500
Uses of Reserves		28,567	79,359
Total Revenues / Sources	863,578	876,107	938,399
Expenditures / Uses			
Wages	538,836	561,371	645,538
Supplies	107,604	128,575	103,575
Other Services & Charges	200,832	143,761	146,386
Transfers to Other Funds	43,150	42,400	42,900
Total Expenditures / Uses	890,422	876,107	938,399

Fund Summaries

Enterprise Funds

ANIMAL CONTROL

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Licenses & Permits	5,295	4,500	4,500
Charges for Services	111,261	107,600	107,600
Uses of Reserves		4,099	4,085
Total Revenues / Sources	116,556	116,199	116,185
Expenditures / Uses			
Other Services & Charges	49,530	50,599	50,585
Transfers to Other Funds	65,830	65,600	65,600
Total Expenditures / Uses	115,360	116,199	116,185

RIGHT-OF-WAY MAINTENANCE

	2016 Actual	2017 Budget	2018 Budget
Revenues / Sources			
Other Intergovernmental	346	180	180
Charges for Services	338,441	336,000	336,000
Interest	125		
Other Revenue	1,329	415	415
Uses of Reserves			6,828
Total Revenues / Sources	340,241	336,595	343,423
Expenditures / Uses			
Wages	203,135	177,850	192,942
Supplies	48,867	53,500	54,500
Other Services & Charges	53,238	80,048	79,181
Transfers to Other Funds	16,995	16,800	16,800
Fund Balance/Equity Reserves		8,397	
Total Expenditures / Uses	322,235	336,595	343,423

Fund Summaries

Enterprise Funds

MOSQUITO CONTROL

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	346		
Charges for Services	238,872	240,000	240,000
Interest	370	200	200
Other Revenue	85		
Total Revenues / Sources	<u>239,673</u>	<u>240,200</u>	<u>240,200</u>
<u>Expenditures / Uses</u>			
Wages	6,418	10,533	10,672
Supplies	1,240		
Other Services & Charges	204,504	202,079	202,098
Transfers to Other Funds	11,966	12,000	12,000
Fund Balance/Equity Reserves		15,588	15,430
Total Expenditures / Uses	<u>224,128</u>	<u>240,200</u>	<u>240,200</u>

AIRPORT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	63,263	719,232	28,732
Fines & Forfeits	570		
Interest	210		
Other Revenue	82,116	77,000	80,500
Interfund Transfers	82,506	534,500	-
Total Revenues / Sources	<u>228,665</u>	<u>1,330,732</u>	<u>109,232</u>
<u>Expenditures / Uses</u>			
Supplies	3,741	9,200	9,200
Other Services & Charges	320,837	1,320,500	99,036
Fund Balance/Equity Reserves		1,032	996
Total Expenditures / Uses	<u>324,578</u>	<u>1,330,732</u>	<u>109,232</u>

Fund Summaries

Enterprise Funds

STREET LIGHT UTILITY

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Charges for Services	781,821	780,000	815,000
Other Revenue	13,291		
Total Revenues / Sources	<u>795,112</u>	<u>780,000</u>	<u>815,000</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	695,150	717,542	769,569
Transfers to Other Funds	39,755	39,000	40,750
Fund Balance/Equity Reserves		23,458	4,681
Total Expenditures / Uses	<u>734,905</u>	<u>780,000</u>	<u>815,000</u>

Fund Summaries

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 & Communications - account for the accumulation and allocation of costs associated with mobile communications.

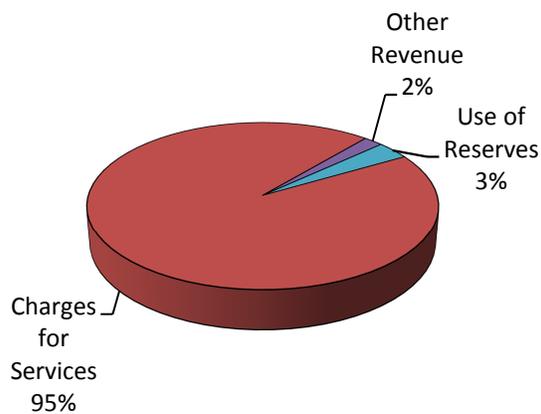
Fund Summaries

Internal Service Funds

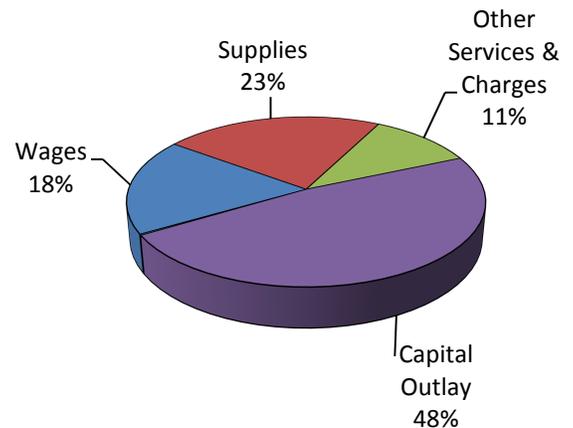
	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio Communications	Total
<u>Revenues / Sources</u>					
Other Intergovernmental	680		150		830
Charges for Services	1,306,300	1,766,000	1,389,764	340,506	4,802,570
Interest				500	500
Other Revenue	1,250	100,000			101,250
Use of Reserves	120,868	53,500			174,368
Total Revenues / Sources	1,429,098	1,919,500	1,389,914	341,006	5,079,518

<u>Expenditures / Uses</u>					
Wages	682,766		250,375		933,141
Supplies	19,100	500	1,120,905	8,000	1,148,505
Other Services & Charges	397,232	39,000	18,634	97,833	552,699
Capital Outlay	330,000	1,880,000		225,000	2,435,000
Fund Balance/Equity Reserves				10,173	10,173
Total Expenditures / Uses	1,429,098	1,919,500	1,389,914	341,006	5,079,518

Revenues / Sources



Expenditures / Uses



Fund Summaries

Internal Service Funds

INFORMATION TECHNOLOGY

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,130	680	680
Charges for Services	1,129,926	1,271,475	1,306,300
Other Revenue	1,664	824	1,250
Uses of Reserves			120,868
Total Revenues / Sources	<u>1,132,720</u>	<u>1,272,979</u>	<u>1,429,098</u>
<u>Expenditures / Uses</u>			
Wages	691,694	688,912	682,766
Supplies	20,728	19,100	19,100
Other Services & Charges	648,164	329,967	397,232
Capital Outlay		235,000	330,000
Total Expenditures / Uses	<u>1,360,586</u>	<u>1,272,979</u>	<u>1,429,098</u>

VEHICLES & EQUIPMENT

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,515,687	1,682,617	1,766,000
Interest	1,598		
Other Revenue	117,518	30,000	100,000
Uses of Reserves		146,883	53,500
Total Revenues / Sources	<u>1,634,803</u>	<u>1,859,500</u>	<u>1,919,500</u>
<u>Expenditures / Uses</u>			
Supplies	420	500	500
Other Services & Charges	1,750,752	39,000	39,000
Capital Outlay		1,820,000	1,880,000
Total Expenditures / Uses	<u>1,751,172</u>	<u>1,859,500</u>	<u>1,919,500</u>

Fund Summaries

Internal Service Funds

CENTRAL MAINTENANCE SHOP

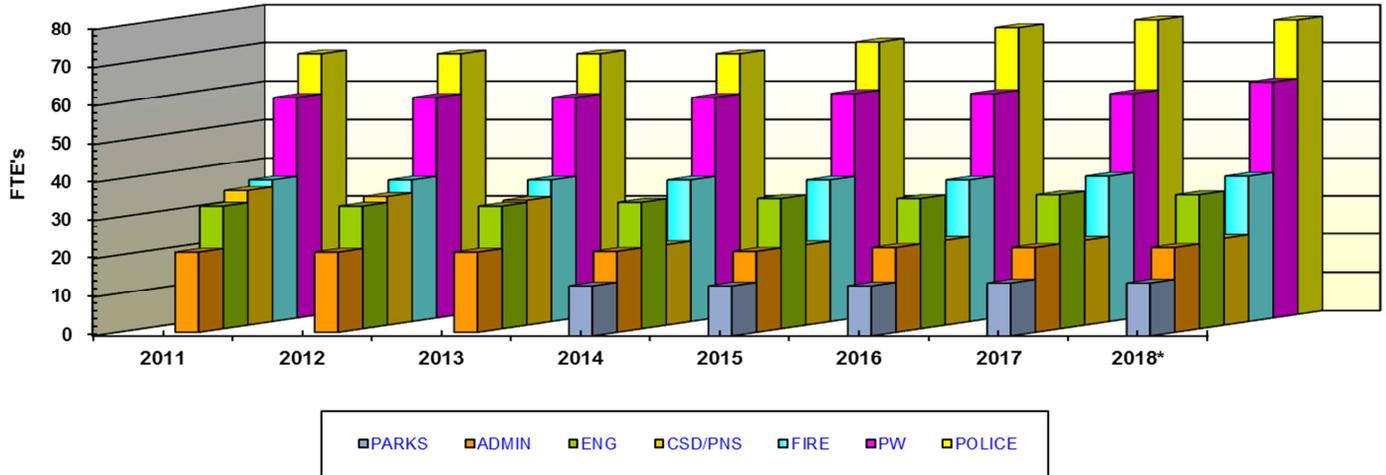
	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental		150	150
Charges for Services		1,559,443	1,389,764
Total Revenues / Sources		1,559,593	1,389,914
<u>Expenditures / Uses</u>			
Wages		159,001	250,375
Supplies		1,370,905	1,120,905
Other Services & Charges		29,687	18,634
Total Expenditures / Uses		1,559,593	1,389,914

RADIO COMMUNICATIONS

	2016 Actual	2017 Budget	2018 Budget
<u>Revenues / Sources</u>			
Charges for Services	310,816	314,407	340,506
Interest	489	500	500
Other Revenue	113		
Total Revenues / Sources	311,418	314,907	341,006
<u>Expenditures / Uses</u>			
Supplies	6,799		8,000
Other Services & Charges	206,982	52,292	97,833
Capital Outlay		100,000	225,000
Fund Balance/Equity Reserves		162,615	10,173
Total Expenditures / Uses	213,781	314,907	341,006

CITY OF MOORHEAD STAFFING LEVEL

FULL TIME EQUIVALENTS (FTE'S)



<u>DEPT</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018*</u>
PARKS				13.000	13.000	13.000	13.750	13.750
ADMIN	20.800	20.800	20.800	21.000	21.000	22.000	22.000	22.000
ENG	32.000	32.000	32.000	33.000	34.000	34.000	35.000	35.000
CSD/PNS	35.200	33.600	32.600	20.850	20.850	22.000	22.000	22.500
FIRE	37.000	37.000	37.000	37.000	37.000	37.000	38.000	38.000
PW	57.630	57.630	57.630	57.630	58.630	58.630	58.630	61.630
POLICE	68.000	68.000	68.000	68.000	71.000	75.000	77.000	77.000
Total FTE's	250.630	249.030	248.030	250.480	255.480	261.630	266.380	269.880

NOTE: Effective January 1, 2014, the Community Services Department (CSD) was divided into the Planning & Neighborhood Services Department (PNS) and the Parks & Recreation Department (Parks).

*** 2018 STAFFING LEVEL CHANGES:**

- + 1.0 FTE Truck Driver - Forestry
- + 1.0 FTE Technical Office Specialist - PW
- + 1.0 FTE Park Technician
- + .50 FTE Accountant - Mass Transit

*** UNFILLED UNFUNDED POSITION:**

PNS	1.0	Director of Planning & Neighborhood Services
	<u>1.0</u>	