

CITY OF MOORHEAD



2017 OPERATING & CAPITAL BUDGET

CITY OF MOORHEAD, MINNESOTA 2017 OPERATING & CAPITAL BUDGET

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

December 13, 2016

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 balanced 2017 Operating and Capital Budget of \$80,778,031 for the fiscal year commencing on January 1, 2017 and ending on December 31, 2017. 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 2017 Operating and Capital Budget was developed following a review of 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 2017.

Budget Process

Once again, the 2017 Budget process started early in the year 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), Jim Haney (Ward 2) and Chuck Hendrickson (Ward 4). ABWG met monthly beginning in March to provide input and guidance throughout development of the budget. The Interim City Manager and Finance Director presented a high-level overview of the 2017 Operating and Capital Budget to the entire City Council on August 22, 2016, incorporating ideas discussed with ABWG. This presentation emphasized the impact on property taxes of the City's extensive growth this past year, the outcomes to be addressed within the 2017 budget, and addressed special priorities and initiatives for 2017. 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.

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

Budget Approval Timeline

The tax levy provisions contained within the 2017 Budget were affirmed by the Mayor and City Council on September 12, 2016 to comply with statutory requirements to certify the preliminary 2016 tax levy payable 2017 and adopt the *Proposed 2017 Budget* by September 30, 2016. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 12, 2016 at which time public input was received, with the final 2016 property tax levy payable 2017 and the final 2017 Operating and Capital Budget being adopted that same evening following the Truth-in-Taxation presentation.

2017 Revenues & Expenditures

As in previous years, the primary emphasis in preparing the 2017 budget was 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 diminished. Local Government Aid revenues in 2017 are only projected to increase \$7,442 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 \$900K in new property tax revenue.

The Interim City Manager, Finance Director, and the department and division leaders of the organization have worked in collaboration to recommend a balanced, affordable plan of action for 2017, 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 2017 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2017 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 2017 Budget also includes the City's Enterprise Funds, those funds that are supported by user fees and charges 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 2017 Budget includes the City's Information Technology, Vehicle, Radio and newly created Central Maintenance Shop Internal Service Funds.

2017 Budget Summary

The City of Moorhead's 2017 Operating & Capital Budget totals \$80,778,031; an increase of \$3,020,594 (3.9%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2017 budget reflects a decrease of \$535,209 (1.9%) from 2016 levels. A significant decrease (\$747K) is attributable to the reduction in capital outlay for replacement of buses. While there was a decrease in the expenditure budget for the General and Special Revenue Funds, additional staffing of three (3) public safety

positions, one (1) additional engineering tech and a .75 aquatics coordinator position are funded within the 2017 Operating & Capital Budget. Highlights for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2017 is \$7,136,188, which is an increase of \$7,442 (0.1%) over the 2016 LGA allocation of \$7,128,746.
- 70% of the proposed property tax levy increase is attributable to market value growth in existing and new properties; 8% for debt service and existing operations; and 22% for additional staffing proposed in 2017 for the police and fire departments. The total Proposed 2016 Tax Levy Payable 2017 is \$12,423,387 which is a \$1,310,543 increase over the previous year. The tax levy information is presented in greater detail on page 11.
- The Electric utility transfer to the General Fund is proposed at \$6,600,000, an increase of \$125,000 from 2016 in accordance with the transfer agreement developed and adopted in 2014. The 2017 budget year is the 3rd year of a four-year agreement governing transfers between the Electric and General Funds.
- During 2016, the City entered into an agreement with Minnesota Department of Transportation to maintain state-owned traffic signals within the city limits generating additional revenue of \$86,400 in the General Fund providing funding for an additional engineering tech.
- Also, within the General Fund, engineering fees revenue generated from specially assessed projects was increased by \$115,000, thereby, reducing the property tax increase needed to fund three (3) additional public safety staff and a .75 FTE aquatics coordinator position.
- The following fee increases are being proposed:
 - ⊖ 4% - 6% rate increase in the Wastewater Treatment Fund to provide resources for debt service relating to sanitation lift station improvements.
 - ⊖ In increase to forestry dumping fees at the tree disposal site to be more representative of other local charges.
 - ⊖ Various park recreation fees, park facility rental fees and golf course fees.
- The Proposed 2016 EDA Tax Levy Payable 2017 reflects a \$33,000 increase to \$393,000 to provide for several new economic development initiatives and additional support staff for the Economic Development Director.

Projected Expenditures

- Overall, 2017 operating budgets, with the exception of wages and benefits, primarily remain at 2016 budget levels.
- This year is the final year under a plan to phase in over a three-year period the internal service fund charges for Information Technology (IT) and Vehicle

replacement based on a detailed update of inventory within each department and incorporating an inflation factor on the original cost in calculating replacement cost.

- Increase to Red River Regional Dispatch Center (RRRDC) cost of services was \$81,790 (12%) which includes some capital items as well as increased funding for operations.
- There were minimal operating budget increases to include the following items, which are primarily nondiscretionary in nature:
 - General Liability Insurance – 7%
 - Property Insurance – 3%
 - Auto Insurance – 2%
 - Workers' Compensation – 5%

These increases are based on recommendations from the League of Minnesota Cities Insurance Trust.

- Also provided for within the 2017 Operating and Capital Budget is a 3% wage adjustment as recommended by the City Council along with step increases based on the City's current compensation plan. The total cost for this component of the budget is slightly over \$840,000 citywide, inclusive of General and Enterprise funds.
- As part of the total compensation package, a 10% increase in health insurance benefits has been included in the 2017 Budget to provide additional support towards an original rate increase of 14.7% to City of Moorhead premiums through Lakes County Service Cooperative, totaling \$220,000 citywide. The City's insurance committee reviewed various coverage options and restructured plans to keep the premium increase at the 10% mark.
- Due to the refunding of two (2) G.O. Improvement Bond Issues in 2016, a reduction of \$330,000 in tax levy required for debt service helped mitigate the effect of the 2016BA Improvement Bond levy impact of \$524,000.
- There are a couple of significant decreases in the capital outlay line items in the Mass Transit Fund and the Radio Fund due to extremely large budgeted expenditures in 2016 for the scheduled replacement of three (3) 35' buses and a 30' bus in addition to \$1,000,000 radio upgrade.
- A major change was made to the General Fund resulting in tax levy savings slightly over \$100,000. The Central Maintenance Shop function was converted to an Internal Service Fund whereby, the mechanic functions, bulk motor fuels and associated equipment repair and maintenance costs will be fully recovered through user charges.
- A significant pavement rehabilitation project has been included within the Municipal Airport fund totaling \$1,225,000 of which over half of the cost is funded with state and federal grants. The remaining local match is provided by EDA Tax Levy Fund reserves and Capital Improvement funds.

2017 Staffing

The following new positions are included in the 2017 Operating and Capital Budget, bringing the total staffing level to 266.38, an increase of 4.75 FTE's over January 1, 2016 levels.

- 2 Patrol Officers
- 1 Firefighter
- 1 Engineering Technician
- .75 Aquatics Coordinator

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

Unfunded FTE's

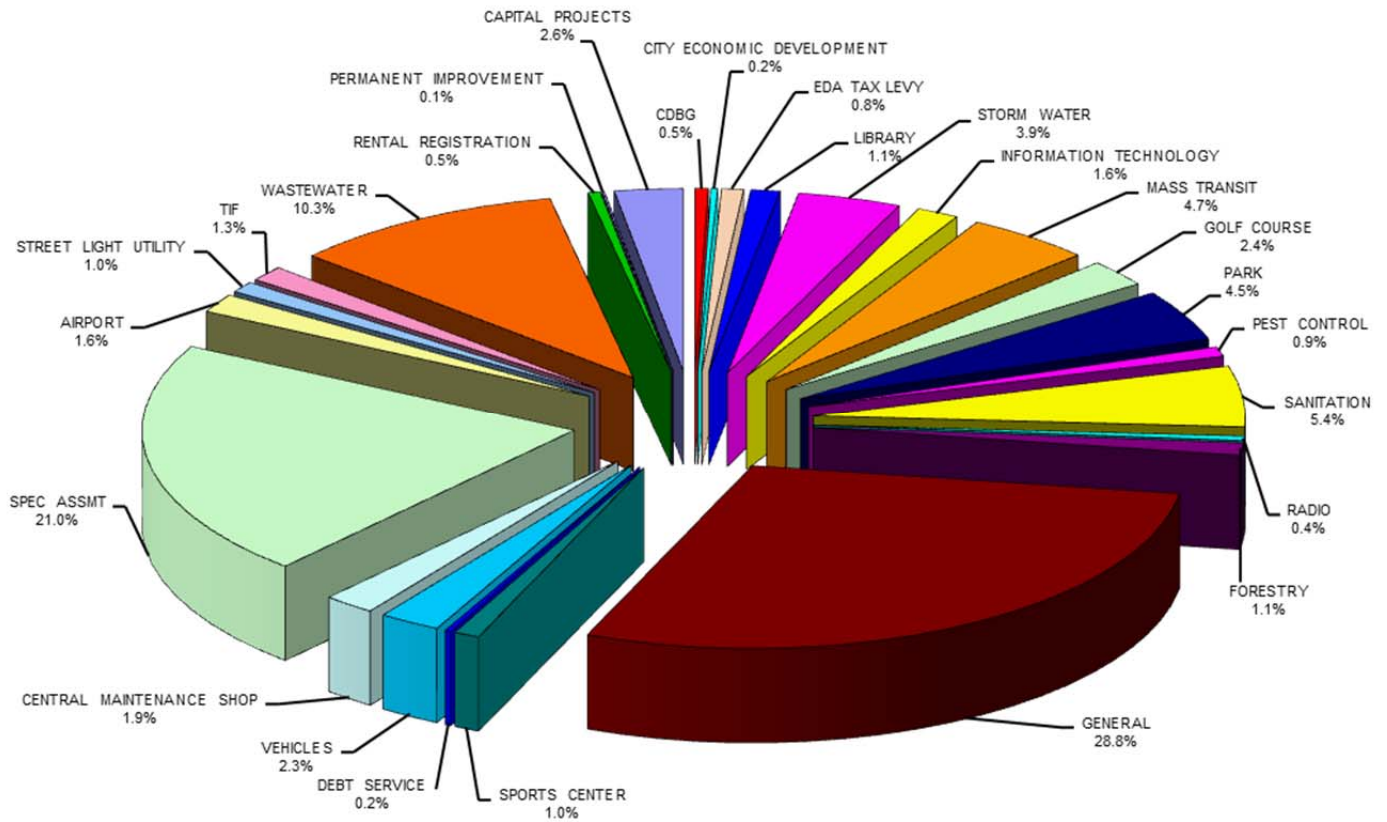
- 1 Assistant City Manager

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'D. Schmidt', followed by a long horizontal line extending to the right.

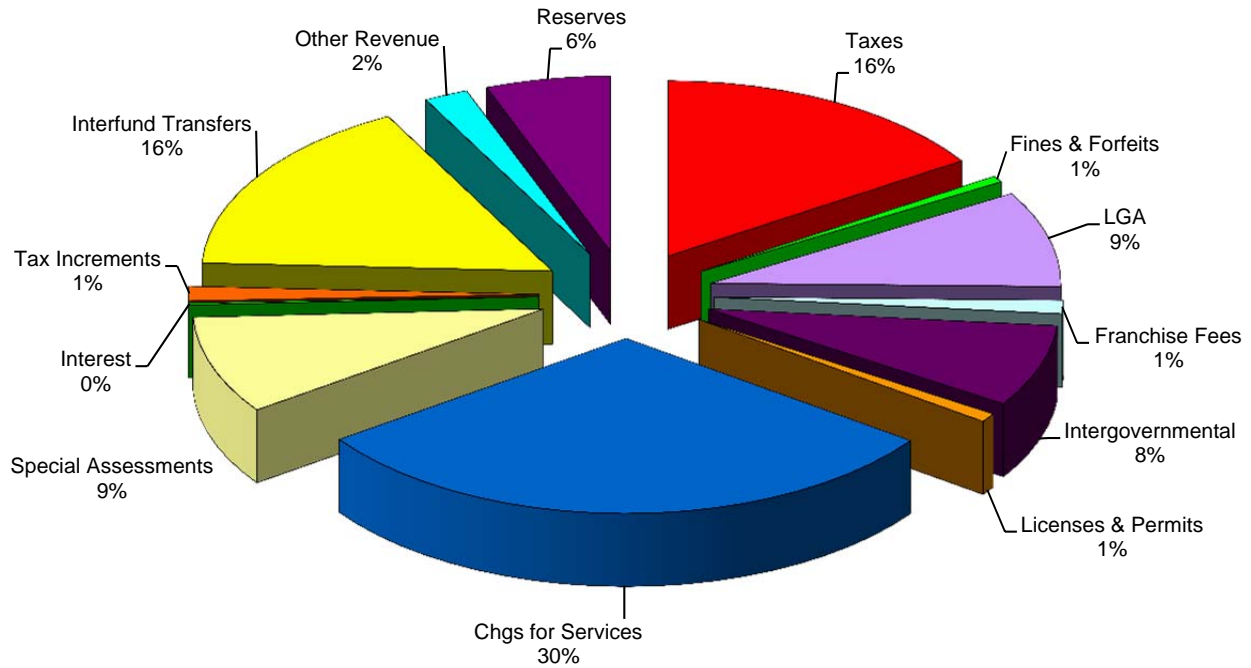
David Schmidt
Interim City Manager

2017 BUDGET BY FUND



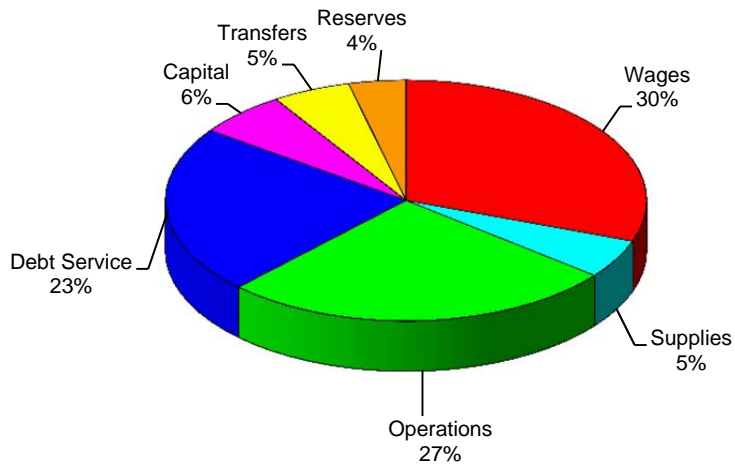
Fund	Budget 2016	Budget 2017	Increase (Decrease)
CDBG	\$ 572,375	\$ 398,615	\$ (173,760)
CITY ECONOMIC DEVELOPMENT	185,207	194,964	9,757
EDA TAX LEVY	360,000	660,250	300,250
LIBRARY	867,840	879,917	12,077
STORM WATER	2,638,605	3,132,736	494,131
INFORMATION TECHNOLOGY	1,114,064	1,272,979	158,915
MASS TRANSIT	4,518,506	3,805,937	(712,569)
GOLF COURSE	1,851,885	1,911,435	59,550
PARK	3,641,816	3,647,247	5,431
PEST CONTROL	679,929	692,994	13,065
SANITATION	4,179,880	4,389,660	209,780
RADIO	1,118,605	314,907	(803,698)
FORESTRY	834,311	876,107	41,796
GENERAL	23,285,256	23,239,882	(45,374)
SPORTS CENTER	720,354	772,982	52,628
DEBT SERVICE	458,723	180,322	(278,401)
VEHICLES	2,036,500	1,859,500	(177,000)
CENTRAL MAINTENANCE SHOP		1,559,593	1,559,593
SPEC ASSMT	16,181,933	16,997,833	815,900
AIRPORT	301,758	1,330,732	1,028,974
STREET LIGHT UTILITY	676,820	780,000	103,180
TIF	1,025,179	1,083,456	58,277
WASTEWATER	7,859,843	8,296,381	436,538
RENTAL REGISTRATION	299,123	368,102	68,979
PERMANENT IMPROVEMENT	251,925	62,500	(189,425)
CAPITAL PROJECTS	2,097,000	2,069,000	(28,000)
	<u>\$ 77,757,437</u>	<u>\$ 80,778,031</u>	<u>\$ 3,020,594</u>

2017 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2017 BUDGET
Taxes	\$12,816,387
Fines & Forfeits	475,600
LGA	7,136,188
Franchise Fees	1,000,000
Intergovernmental	6,117,965
Licenses & Permits	658,345
Chgs for Services	24,474,202
Interest	135,724
Special Assessments	7,281,852
Tax Increments	1,083,456
Interfund Transfers	13,320,848
Other Revenue	1,632,985
Reserves	4,644,479
	<u>\$80,778,031</u>

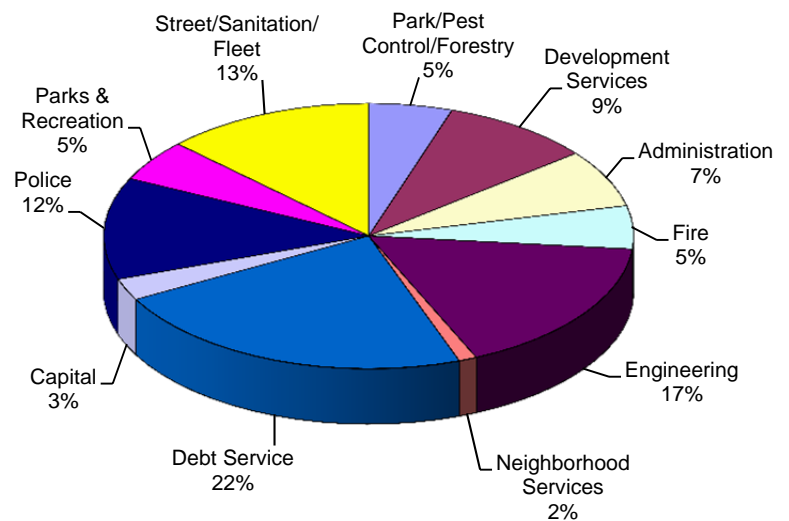
2017 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



2017	
CATEGORY	BUDGET
Wages	\$ 24,631,867
Supplies	4,201,558
Operations	21,432,533
Debt Service	18,291,333
Capital	4,865,033
Transfers	4,244,848
Reserves	3,110,859
	\$ 80,778,031

2017 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

2017	
FUNCTION	BUDGET
Park/Pest Control/Forestry	\$ 4,116,229
Development Services	7,425,689
Administration	5,689,052
Fire	4,246,374
Engineering	13,546,663
Neighborhood Services	884,048
Debt Service	18,261,611
Capital	2,131,500
Police	10,037,436
Parks & Recreation	4,096,195
Street/Sanitation/Fleet	10,343,234
	\$ 80,778,031

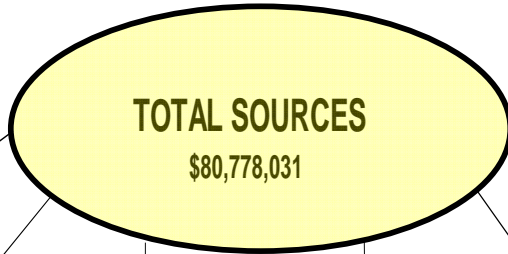


2017 BUDGETED REVENUE - ALL FUNDS

FUNDING SOURCES AND FUND DISTRIBUTION

TAXES	INTERGOV'TL REVENUE	INTEREST	SPECIAL ASSESSMENTS	FINES & FORFEITS	INTERFUND TRANSFERS	RESERVES
\$12,816,387 15.88%	\$6,117,965 7.57%	\$113,948 0.14%	\$6,956,602 8.61%	\$475,600 0.59%	\$13,320,848 16.49%	\$4,644,479 5.75%

LGA	CHARGES FOR SERVICES	LICENSES & PERMITS	TAX INCREMENTS	FRANCHISE FEES	OTHER REVENUE
\$7,136,188 8.83%	\$24,474,202 30.30%	\$658,345 0.82%	\$1,083,456 1.34%	\$1,000,000 1.24%	\$1,980,011 2.45%



INTERNAL SERVICE FUNDS

Intergov'tl	830
Chgs/Serv	4,827,942
Interest	500
Other	30,824
Reserves	146,883
Total	\$5,006,979

ENTERPRISE FUNDS

Intergov'tl	979,192
Chgs/Serv	18,053,575
Spec Assmts	293,887
Interest	53,611
Lic/Permits	4,500
Interfund Tfr	1,157,750
Other	761,505
Reserves	879,007
Total	\$22,183,027

SPECIAL REVENUE FUNDS

Taxes	4,239,814
Intergov'tl	3,334,636
Chgs/Serv	772,385
Interest	5,149
Fines/Forf	11,000
Interfund Tfr	647,790
Other	534,491
Reserves	409,767
Total	\$ 9,955,032

GENERAL FUND

Taxes	3,392,419
LGA	7,136,188
Intergov'tl	1,375,842
Franchise Fees	1,000,000
Chgs/Serv	820,300
Interest	54,688
Lic/Permits	653,845
Fines/Forf	464,600
Interfund Tfr	8,126,750
Other	215,250
Total	\$23,239,882

DEBT SERVICE

Taxes	5,184,154
Intergov'tl	364,965
Increments	1,083,456
Spec Assmts	6,662,715
Interfund Tfr	1,319,558
Other	437,941
Reserves	3,208,822
Total	\$18,261,611

CAPITAL PROJECTS

Interfund Tfr	2,069,000
Intergov'tl	62,500
Total	\$2,131,500

INTERNAL SERVICE FUNDS

Computer	1,272,979
Radio	314,907
Mice Shop	1,559,593
Vehicle	1,712,617
Reserves	146,883
Total	\$5,006,979

ENTERPRISE FUNDS

Storm Water	2,706,271
Wastewater	8,119,407
Sanitation	4,350,790
Golf Course	1,911,435
Sports Center	568,950
Forestry	847,540
Animal Control	112,100
ROW Mtce	336,595
Mosquitos	240,200
Airport	1,330,732
Street Light Utility	780,000
Reserves	879,007
Total	\$22,183,027

SPECIAL REVENUE FUNDS

CDBG	398,615
Library	879,917
Rental Regis	225,585
Park Fund	3,143,901
HHIC	503,346
Transit	3,805,937
Econ Dev	194,964
EDA	393,000
Reserves	409,767
Total	\$ 9,955,032

GENERAL FUND

Police	9,643,554
Fire	4,246,374
Streets	2,269,271
Mtce/Gen Bldg	590,869
Administration	775,602
Acctg/Psnl	1,297,994
Engineering	2,117,546
CD/Assessing	840,127
Plng/Codes	789,985
Prog/Serv	73,560
Legal	514,000
Self Ins	38,000
Reserves	43,000
Total	\$23,239,882

DEBT SERVICE

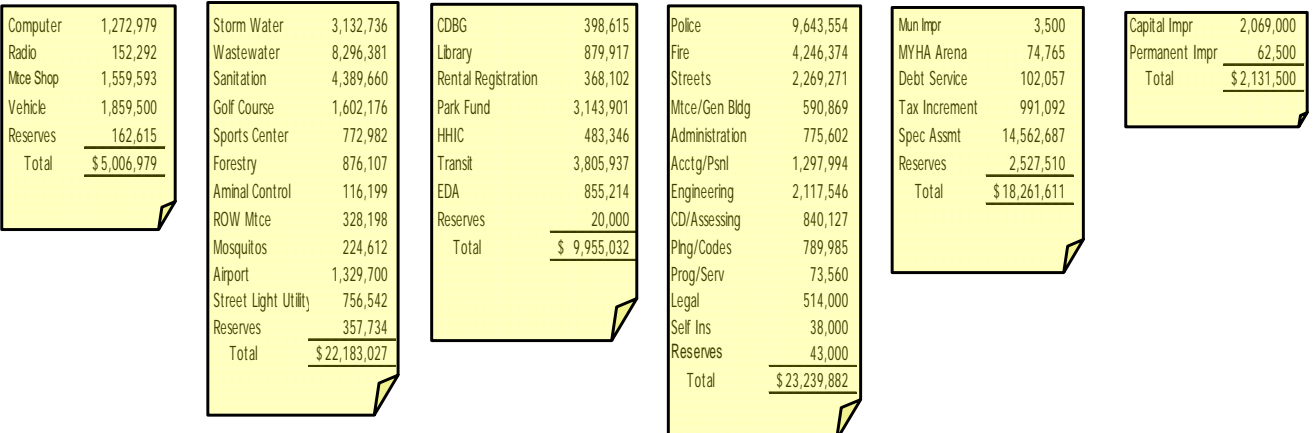
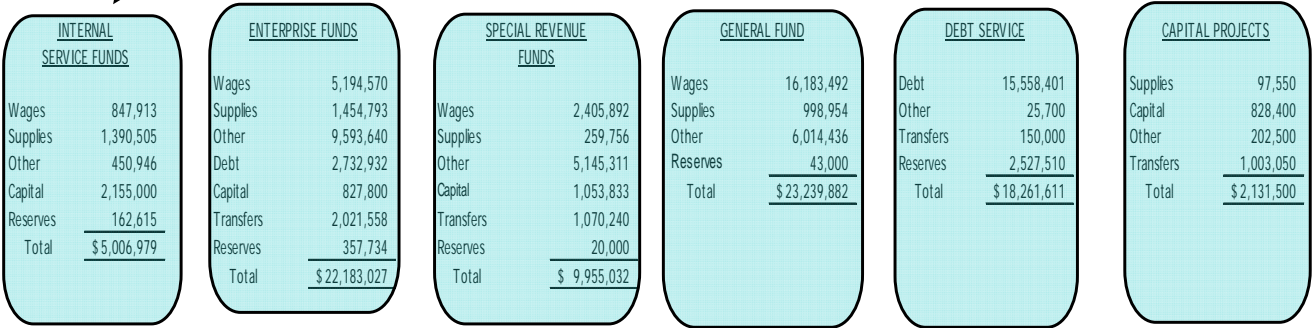
MYHA Arena	74,765
Debt Service	102,000
Tax Increment	1,083,456
Spec Assmt	13,792,568
Reserves	3,208,822
Total	\$18,261,611

CAPITAL PROJECTS

Capital Impr	2,069,000
Permanent Impr	62,500
Total	\$2,131,500

2017 BUDGETED USES - ALL FUNDS CATEGORY AND FUND DISTRIBUTION

WAGES & BENEFITS	SUPPLIES	DEBT SERVICE	CAPITAL OUTLAY	OTHER	INTERFUND TRANSFERS	RESERVES
\$24,631,867 30.49%	\$4,201,558 5.20%	\$18,291,333 22.64%	\$4,865,033 6.02%	\$21,432,533 26.53%	\$4,244,848 5.25%	\$3,110,859 3.85%

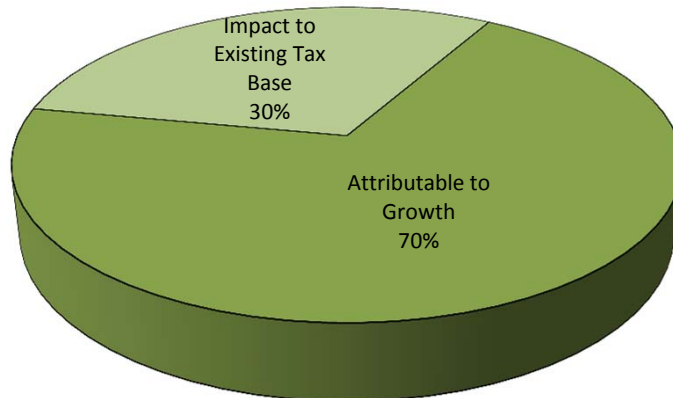


**CITY OF MOORHEAD
2016 TAX LEVY PAYABLE 2017**

2015 Tax Levy Payable 2016	\$ 11,112,844	
<u>Increases resulting from growth</u>		
New Construction	\$ 282,740	
Market Value Adjustments	672,680	
Expiring Rebates	124,825	
Expiring Exemptions	53,150	
New Rebates	<u>(221,327)</u>	
		912,068 <u>70%</u>
<u>Increases to existing tax base</u>		
Existing Tax Base for Debt	\$ 209,972	
Existing Tax Base for Operations	\$ (103,147)	
Additional Public Safety Staff	<u>\$ 291,650</u>	
		<u>398,475</u> <u>30%</u>
2016 Tax Levy Payable 2017		<u><u>\$ 12,423,387</u></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, which is 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	3,392,419
Franchise Fees	1,000,000
Licenses & Permits	653,845
Local Government Aid	7,136,188
Other Intergovernmental	1,375,842
Charges for Services	820,300
Fines & Forfeits	464,600
Interest	66,488
Other Revenue	203,450
Interfund Transfers	8,126,750

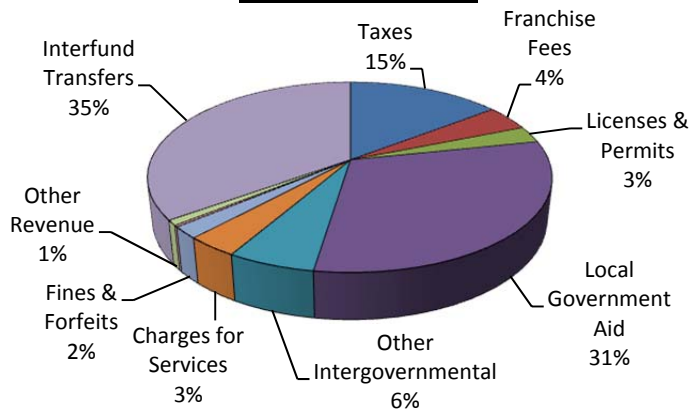
Total Revenues / Sources 23,239,882

Expenditures / Uses

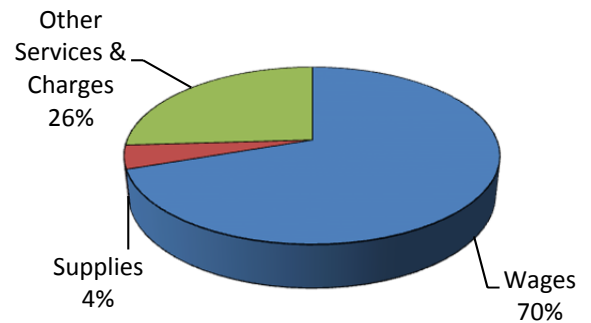
Wages	16,183,492
Supplies	998,954
Other Services & Charges	6,014,436
Fund Balance/Equity Reserves	43,000

Total Expenditures / Uses 23,239,882

Revenues / Sources



Expenditures / Uses



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

	2015 Actual	2016 Budget	2017 Budget
Taxes			
Property Taxes	1,112,610	2,288,457	3,392,419
Franchise Fees	1,013,045	1,000,000	1,000,000
	<u>2,125,655</u>	<u>3,288,457</u>	<u>4,392,419</u>
Licenses & Permits	<u>803,312</u>	<u>650,045</u>	<u>653,845</u>
Intergovernmental Revenue			
Federal Grants & Aid	37,723	34,000	34,000
State - Local Government Aid	7,114,504	7,128,746	7,136,188
State - Other Grants & Aid	1,274,860	822,019	1,085,092
County Grants & Aid	178,292	77,600	152,000
Other Intergovernmental	107,458	87,930	104,750
	<u>8,712,837</u>	<u>8,150,295</u>	<u>8,512,030</u>
Charges for Services			
General Government	238,977	184,995	190,700
Public Safety	177,670	129,450	129,450
Highways & Streets	1,355,219	2,165,150	500,150
	<u>1,771,866</u>	<u>2,479,595</u>	<u>820,300</u>
Fines & Forfeits			
Court Fines	253,564	254,000	234,600
Parking Fines	235,129	226,800	230,000
	<u>488,693</u>	<u>480,800</u>	<u>464,600</u>
Miscellaneous			
Interest	21,891	68,634	66,488
Rents	113,300	54,500	67,450
Asset Sales	51,116	50,000	50,000
Other Revenue	112,993	86,000	86,000
	<u>299,299</u>	<u>259,134</u>	<u>269,938</u>
Total Revenues	14,201,662	15,308,326	15,113,132
Transfers from Other Funds			
Electric	6,350,000	6,475,000	6,600,000
Water	369,930	346,000	357,000
Wastewater Treatment	353,450	399,400	391,200
Storm Water	130,238	129,730	132,500
Sanitation	465,511	458,850	470,250
Pest Control	80,026	93,610	94,400
Forestry	40,953	40,590	42,400
Street Light Utility		33,750	39,000
Capital Improvement	2,970		
Total Revenues and Other Financing Sources	<u>21,994,740</u>	<u>23,285,256</u>	<u>23,239,882</u>

*Fund Summaries***General Fund****General Fund Expenditures and Other Financing Uses**

	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Elected Officials &			
Citywide Administration			
Mayor & Council	274,132	288,366	294,478
Programs, Services, Activities	65,001	70,560	73,560
City Manager	320,446	376,230	364,158
City Clerk	98,488	111,222	116,966
Elections & Voters	510	35,950	
Finance	1,365,583	840,960	960,659
Legal	502,016	495,000	514,000
Human Resources	309,752	328,284	361,955
Labor Relations	8,302	18,380	18,380
Engineering	1,525,344	1,709,586	1,897,546
City Traffic Signals			120,000
Engineering Street Maintenance			100,000
Self Insurance	27,587	38,000	38,000
	<u>4,497,161</u>	<u>4,312,538</u>	<u>4,859,702</u>
Police Department			
Administration	2,277,451	2,416,661	2,574,281
Community Policing	72,286	76,355	80,239
Tri-College Partnership	13,269	10,594	10,643
Investigative	1,087,535	913,042	931,374
Patrol	4,037,253	4,738,979	5,073,511
DARE	97,818	98,666	102,921
Youth Services	98,482	102,179	102,668
Bike Patrol	1,754	2,445	2,445
Tactical Team	16,245	16,245	15,000
K-9	4,435	5,500	5,500
Drug Court	2,408	5,185	5,600
Community Service	206,711	214,491	236,661
Server Training		13,456	13,517
Grant Funded Activities	328,212	289,461	489,194
	<u>8,243,859</u>	<u>8,903,259</u>	<u>9,643,554</u>
Fire Department			
Fire Protection	3,387,877	3,517,054	3,826,521
ND HazMat	1,095		
Fire Training	127,949	128,670	148,094
Fire Prevention	185,202	243,518	249,940
Grant Funded Activities	209,753		12,669
Outdoor Warning Sirens	5,539	3,325	9,150
	<u>3,917,415</u>	<u>3,892,567</u>	<u>4,246,374</u>

(Continued)

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

	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Public Works Department			
General Government Building	289,963	310,915	325,659
Street & Alley	1,490,086	1,742,416	1,691,857
Wheelage Tax Projects			80,000
Street Cleaning	102,671	131,784	134,611
Snow & Ice	124,058	271,479	251,908
Traffic Signs	103,417	126,517	110,895
Central Maintenance Shop	1,372,583	2,061,411	265,210
	<u>3,482,778</u>	<u>4,644,522</u>	<u>2,860,140</u>
Planning & Neighborhood Services Department			
Assessing	343,212	420,339	461,555
Planning & Zoning	213,635	236,585	250,564
Community Development	169,874	178,348	182,266
Neighborhood Services	187,259	189,583	196,306
Building Codes	501,500	507,515	539,421
	<u>1,415,480</u>	<u>1,532,370</u>	<u>1,630,112</u>
Total Expenditures and Other Financing Uses	<u>21,556,693</u>	<u>23,285,256</u>	<u>23,239,882</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.

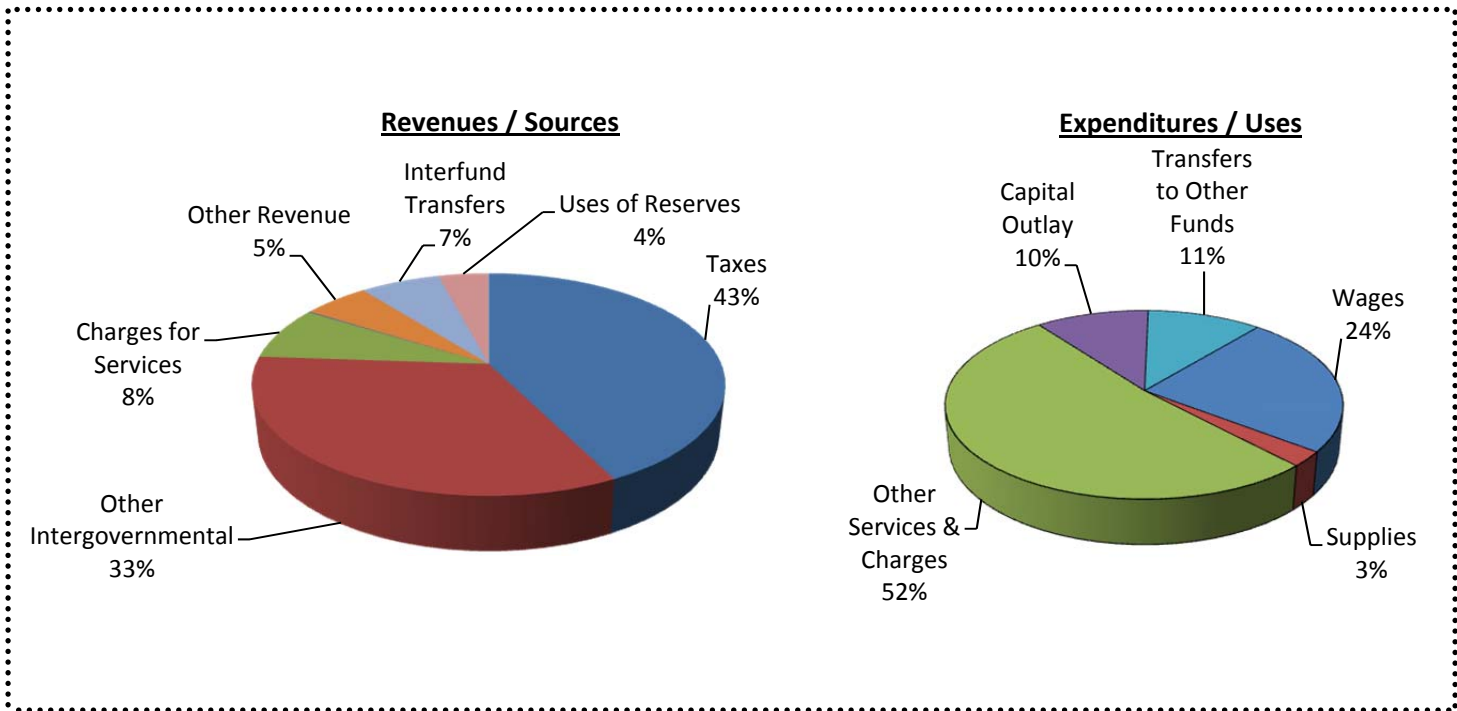
Economic Development - account for marketing and promotional activities relating to commercial and industrial development.

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
<u>Revenues / Sources</u>									
Taxes	2,838,222		859,917			130,936	17,739	393,000	4,239,814
Other Intergovernmental	1,010	160		248,615	360	3,084,341	150		3,334,636
Charges for Services	174,080	1,490			214,225	377,000	5,590		772,385
Fines & Forfeits					11,000				11,000
Interest	4,889					260			5,149
Other Revenue	125,700	113,706	20,000	150,000		3,600	121,485		534,491
Interfund Transfers		387,990				209,800	50,000		647,790
Uses of Reserves					142,517			267,250	409,767
Total Revenues / Sources	3,143,901	503,346	879,917	398,615	368,102	3,805,937	194,964	660,250	9,955,032
<u>Expenditures / Uses</u>									
Wages	1,329,896	186,470		98,114	291,855	237,344	144,492	117,721	2,405,892
Supplies	215,957	21,760	3,500	1,800	5,950	6,989	3,800		259,756
Other Services & Charges	795,058	275,116	876,417	298,701	70,297	2,507,771	46,672	275,279	5,145,311
Capital Outlay						1,053,833			1,053,833
Transfers to Other Funds	802,990							267,250	1,070,240
Fund Balance/Equity Reserves		20,000							20,000
Total Expenditures / Uses	3,143,901	503,346	879,917	398,615	368,102	3,805,937	194,964	660,250	9,955,032



*Fund Summaries***Special Revenue Funds****PARK FUND**

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	2,788,160	2,842,954	2,838,222
Other Intergovernmental	273,275	3,160	1,010
Charges for Services	160,775	157,850	174,080
Fines & Forfeits	30		
Interest			4,889
Other Revenue	146,488	118,400	125,700
Interfund Transfers	20,074		
Total Revenues / Sources	3,388,802	3,122,364	3,143,901
<u>Expenditures / Uses</u>			
Wages	1,177,963	1,313,633	1,329,896
Supplies	185,914	211,919	215,957
Other Services & Charges	704,648	813,317	795,058
Capital Outlay	255,633		
Transfers to Other Funds	725,724	783,495	802,990
Total Expenditures / Uses	3,049,882	3,122,364	3,143,901

HJEMKOMST CENTER

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental			160
Charges for Services	1,919	1,450	1,490
Interest	75		
Other Revenue	132,332	113,356	113,706
Interfund Transfers	355,724	368,495	387,990
Total Revenues / Sources	490,050	483,301	503,346
<u>Expenditures / Uses</u>			
Wages	174,339	177,441	186,470
Supplies	20,900	21,545	21,760
Other Services & Charges	256,435	264,315	275,116
Transfers to Other Funds	94,000		
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	545,674	483,301	503,346

Fund Summaries

Special Revenue Funds

COMSTOCK HOUSE

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	7,665	35,000	
Charges for Services		1,151	
Interest	12		
Total Revenues / Sources	<u>7,677</u>	<u>36,151</u>	
<u>Expenditures / Uses</u>			
Wages	2,872	10,630	
Supplies	166	1,500	
Other Services & Charges	21,207	24,021	
Total Expenditures / Uses	<u>24,245</u>	<u>36,151</u>	

LIBRARY

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	850,707	847,840	859,917
Other Intergovernmental	32		
Other Revenue	20,725	20,000	20,000
Total Revenues / Sources	<u>871,464</u>	<u>867,840</u>	<u>879,917</u>
<u>Expenditures / Uses</u>			
Supplies	3,454	3,500	3,500
Other Services & Charges	847,770	864,340	876,417
Total Expenditures / Uses	<u>851,224</u>	<u>867,840</u>	<u>879,917</u>

Fund Summaries

Special Revenue Funds

COMMUNITY DEVELOPMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	120,614	422,375	248,615
Other Revenue	293,108	150,000	150,000
Total Revenues / Sources	413,722	572,375	398,615
<u>Expenditures / Uses</u>			
Wages	87,073	98,929	98,114
Supplies	521	1,800	1,800
Other Services & Charges	388,629	471,646	298,701
Total Expenditures / Uses	476,223	572,375	398,615

RENTAL REGISTRATION

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental			360
Charges for Services	235,510	214,225	214,225
Fines & Forfeits	12,900	11,000	11,000
Interest	199		
Other Revenue	107		
Uses of Reserves		73,898	142,517
Total Revenues / Sources	248,716	299,123	368,102
<u>Expenditures / Uses</u>			
Wages	241,694	249,766	291,855
Supplies	2,510	10,700	5,950
Other Services & Charges	30,118	38,657	70,297
Capital Outlay	8,381		
Total Expenditures / Uses	282,703	299,123	368,102

*Fund Summaries***Special Revenue Funds****MASS TRANSIT**

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	83,711	140,769	130,936
Other Intergovernmental	2,427,135	3,657,137	3,084,341
Charges for Services	390,432	379,600	377,000
Interest	763		260
Other Revenue	30,231	3,000	3,600
Interfund Transfers	119,545	70,950	209,800
Uses of Reserves		267,050	
Total Revenues / Sources	<u>3,051,817</u>	<u>4,518,506</u>	<u>3,805,937</u>
<u>Expenditures / Uses</u>			
Wages	212,154	224,748	237,344
Supplies	630	6,000	6,989
Other Services & Charges	2,136,043	2,486,758	2,507,771
Capital Outlay	537,344	1,801,000	1,053,833
Total Expenditures / Uses	<u>2,886,171</u>	<u>4,518,506</u>	<u>3,805,937</u>

ECONOMIC DEVELOPMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	75,979	18,642	17,739
Other Intergovernmental	743	740	150
Charges for Services	6,300	5,000	5,590
Interest	94		
Other Revenue	120,551	110,825	121,485
Interfund Transfers	50,000	50,000	50,000
Total Revenues / Sources	<u>253,667</u>	<u>185,207</u>	<u>194,964</u>
<u>Expenditures / Uses</u>			
Wages	186,399	135,333	144,492
Supplies	2,373	3,800	3,800
Other Services & Charges	55,214	46,074	46,672
Total Expenditures / Uses	<u>243,986</u>	<u>185,207</u>	<u>194,964</u>

Fund Summaries

Special Revenue Funds

EDA LEVY			
	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	355,948	360,000	393,000
Other Intergovernmental	37		
Interest	81		
Uses of Reserves			267,250
Total Revenues / Sources	356,066	360,000	660,250
<u>Expenditures / Uses</u>			
Wages	64,594	107,400	117,721
Supplies	294		
Other Services & Charges	230,402	252,600	275,279
Transfers to Other Funds			267,250
Total Expenditures / Uses	295,290	360,000	660,250

*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.

Pactiv - account for the accumulation of resources for payment of general obligation bond principal and interest. Annual debt service is met using existing reserve funds.

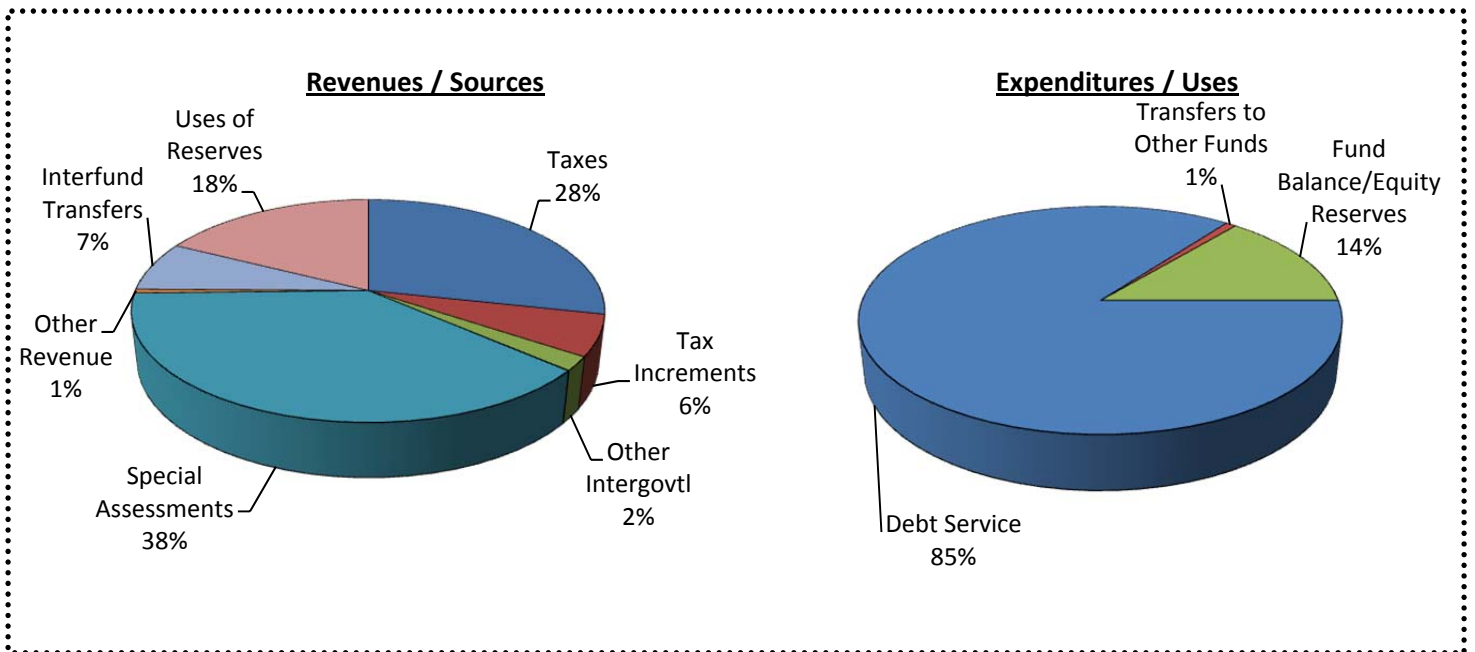
34th Street Bridge - account for the accumulation of resources for payment of general obligation bond principal and interest. Payments from the County Road & Bridge Fund are received by the City to meet these requirements.

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Fund Summaries

Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	Municipal Improvement	MYHA Ice Arena	Total
Revenues / Sources						
Taxes		5,082,154	102,000			5,184,154
Tax Increments	1,083,456					1,083,456
Other Intergovernmental		364,965				364,965
Interest		9,976				9,976
Special Assessments		6,987,965				6,987,965
Other Revenue		27,950			74,765	102,715
Interfund Transfers		1,319,558				1,319,558
Uses of Reserves		3,205,265	57	3,500		3,208,822
Total Revenues / Sources	1,083,456	16,997,833	102,057	3,500	74,765	18,261,611
Expenditures / Uses						
Other Services & Charges		22,200		3,500		25,700
Debt Service	991,092	14,390,487	102,057		74,765	15,558,401
Transfers to Other Funds		150,000				150,000
Fund Balance/Equity Reserves	92,364	2,435,146				2,527,510
Total Expenditures / Uses	1,083,456	16,997,833	102,057	3,500	74,765	18,261,611



*Fund Summaries***Debt Service Funds****TAX INCREMENT**

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Tax Increments	993,363	996,460	1,083,456
Other Intergovernmental	27,773		
Interest	496		
Uses of Reserves		28,719	
Total Revenues / Sources	<u>1,021,632</u>	<u>1,025,179</u>	<u>1,083,456</u>
<u>Expenditures / Uses</u>			
Supplies	550	550	
Other Services & Charges	108,636	46,095	
Debt Service	861,699	939,856	991,092
Fund Balance/Equity Reserves		38,678	92,364
Total Expenditures / Uses	<u>970,885</u>	<u>1,025,179</u>	<u>1,083,456</u>

SPECIAL ASSESSMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	4,612,716	4,872,182	5,082,154
Other Intergovernmental	364,512	370,906	364,965
Charges for Services	4,175		
Interest	77,912	9,975	9,976
Special Assessments		6,098,341	6,987,965
Other Revenue	1,091,835	27,950	27,950
Bond Proceeds	291,460		
Interfund Transfers	1,317,138	1,318,661	1,319,558
Uses of Reserves		3,483,918	3,205,265
Total Revenues / Sources	<u>7,759,748</u>	<u>16,181,933</u>	<u>16,997,833</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	75,501	8,250	22,200
Capital Outlay	45,880		
Debt Service	23,714,313	13,421,366	14,390,487
Transfers to Other Funds	150,000	150,000	150,000
Fund Balance/Equity Reserves		2,602,317	2,435,146
Total Expenditures / Uses	<u>23,985,694</u>	<u>16,181,933</u>	<u>16,997,833</u>

*Fund Summaries***Debt Service Funds****GENERAL OBLIGATION BOND**

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Taxes	104,535	102,000	102,000
Other Intergovernmental	4		
Interest	20		
Uses of Reserves		57	57
Total Revenues / Sources	<u>104,559</u>	<u>102,057</u>	<u>102,057</u>
Expenditures / Uses			
Debt Service	102,057	102,057	102,057
Total Expenditures / Uses	<u>102,057</u>	<u>102,057</u>	<u>102,057</u>

MUNICIPAL IMPROVEMENT

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Interest	305		
Interfund Transfers	196,716	65,000	
Uses of Reserves		121,650	3,500
Total Revenues / Sources	<u>197,021</u>	<u>186,650</u>	<u>3,500</u>
Expenditures / Uses			
Other Services & Charges	59	2,750	3,500
Debt Service	181,523	183,900	
Total Expenditures / Uses	<u>181,581</u>	<u>186,650</u>	<u>3,500</u>

MYHA ICE ARENA

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Interest	85		
Other Revenue	74,715	72,568	74,765
Total Revenues / Sources	<u>74,800</u>	<u>72,568</u>	<u>74,765</u>
Expenditures / Uses			
Other Services & Charges	909		
Debt Service	70,050	72,568	74,765
Total Expenditures / Uses	<u>70,959</u>	<u>72,568</u>	<u>74,765</u>

Fund Summaries

Debt Service Funds

PACTIV

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Taxes	215,218		
Other Intergovernmental	8		
Interest	2		
Total Revenues / Sources	<u>215,228</u>		
<u>Expenditures / Uses</u>			
Other Services & Charges	59		
Debt Service	197,730		
Total Expenditures / Uses	<u>197,789</u>		

34TH STREET BRIDGE

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	96,445	97,448	
Interest	53		
Total Revenues / Sources	<u>96,498</u>	<u>97,448</u>	
<u>Expenditures / Uses</u>			
Other Services & Charges	909		
Debt Service	96,145	97,448	
Total Expenditures / Uses	<u>97,054</u>	<u>97,448</u>	

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.

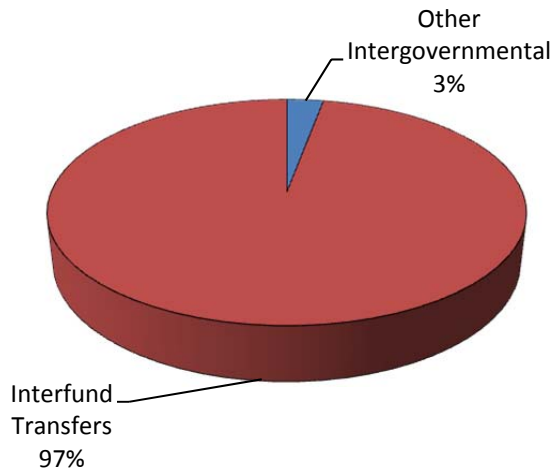
Permanent Improvement Fund – account for construction of public improvements.

Fund Summaries

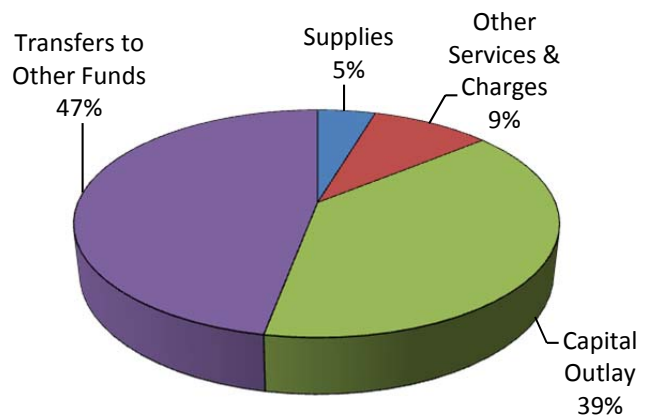
Capital Projects Funds

	Capital Improvement	Permanent Improvement	Total
<u>Revenues / Sources</u>			
Other Intergovernmental		62,500	62,500
Interfund Transfers	2,069,000		2,069,000
Total Revenues / Sources	2,069,000	62,500	2,131,500
<u>Expenditures / Uses</u>			
Supplies	97,550		97,550
Other Services & Charges	140,000	62,500	202,500
Capital Outlay	828,400		828,400
Transfers to Other Funds	1,003,050		1,003,050
Total Expenditures / Uses	2,069,000	62,500	2,131,500

Revenues / Sources



Expenditures / Uses



Fund Summaries

Capital Projects Fund

CAPITAL IMPROVEMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Interest	659		
Other Revenue		20,000	
Interfund Transfers	2,030,108	2,077,000	2,069,000
Total Revenues / Sources	<u>2,030,767</u>	<u>2,097,000</u>	<u>2,069,000</u>
<u>Expenditures / Uses</u>			
Supplies	137,624	110,950	97,550
Other Services & Charges	447,109	294,000	140,000
Capital Outlay	637,427	993,600	828,400
Transfers to Other Funds	1,035,806	698,450	1,003,050
Total Expenditures / Uses	<u>2,257,966</u>	<u>2,097,000</u>	<u>2,069,000</u>

PERMANENT IMPROVEMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	664,450	251,925	62,500
Other Revenue	1,485		
Bond Proceeds	1,145,964		
Interfund Transfers	-275,000		
Total Revenues / Sources	<u>1,536,899</u>	<u>251,925</u>	<u>62,500</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	54,689	251,925	62,500
Capital Outlay	2,238,862		
Total Expenditures / Uses	<u>2,293,551</u>	<u>251,925</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

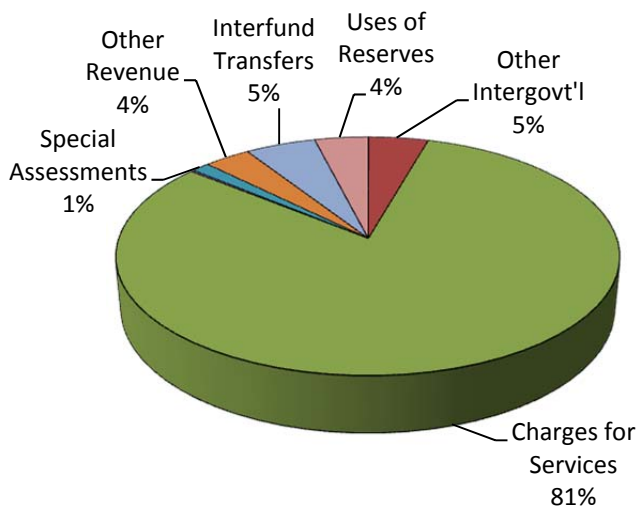
Enterprise Funds

	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	1,420	201,440	840	330	540	180	719,232		979,192
Charges for Services	2,649,000	7,764,660	4,065,000	1,145,615	119,700	846,000	683,600		780,000	18,053,575
Interest	2,061	20,000	3,350	28,000			200			53,611
Special Assessments		293,887								293,887
Other Revenue		39,440	81,000	113,730	448,920	1,000	415	77,000		761,505
Interfund Transfers				623,250				534,500		1,157,750
Uses of Reserves	426,465	176,974	38,870		204,032	28,567	4,099			879,007
Total Revenues / Sources	3,132,736	8,296,381	4,389,660	1,911,435	772,982	876,107	692,994	1,330,732	780,000	22,183,027

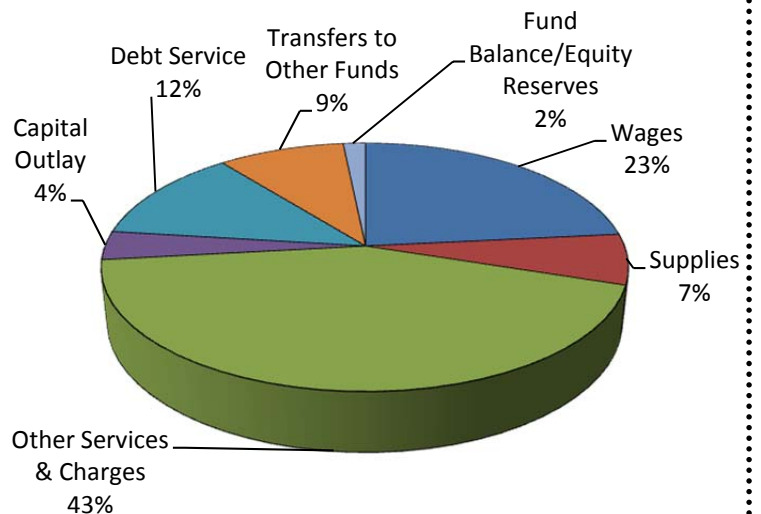
Expenditures / Uses

Wages	209,033	1,458,834	1,602,173	836,165	338,611	561,371	188,383			5,194,570
Supplies	22,750	657,575	308,010	194,833	80,350	128,575	53,500	9,200		1,454,793
Other Services & Charges	1,398,845	2,790,840	1,964,227	571,178	354,021	143,761	332,726	1,320,500	717,542	9,593,640
Capital Outlay	697,800	85,000	45,000							827,800
Debt Service		2,732,932								2,732,932
Transfers to Other Funds	804,308	571,200	470,250			42,400	94,400		39,000	2,021,558
Fund Balance/Equity Reserves				309,259			23,985	1,032	23,458	357,734
Total Expenditures / Uses	3,132,736	8,296,381	4,389,660	1,911,435	772,982	876,107	692,994	1,330,732	780,000	22,183,027

Revenues / Sources



Expenditures / Uses



*Fund Summaries***Enterprise Funds****STORM WATER**

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Other Intergovernmental	54,594	44,000	55,210
Charges for Services	2,544,852	2,593,605	2,649,000
Interest	1,511	1,000	2,061
Other Revenue	3,804		
Uses of Reserves			426,465
Total Revenues / Sources	<u>2,604,761</u>	<u>2,638,605</u>	<u>3,132,736</u>
Expenditures / Uses			
Wages	162,230	198,909	209,033
Supplies	9,148	33,425	22,750
Other Services & Charges	1,160,602	1,183,250	1,398,845
Capital Outlay		412,680	697,800
Transfers to Other Funds	799,626	800,641	804,308
Fund Balance/Equity Reserves		9,700	
Total Expenditures / Uses	<u>2,131,606</u>	<u>2,638,605</u>	<u>3,132,736</u>

WASTEWATER TREATMENT

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Other Intergovernmental	3,870	3,870	1,420
Charges for Services	6,919,814	7,316,964	7,764,660
Interest	4,241	25,000	20,000
Special Assessments	222,886	294,081	293,887
Other Revenue	144,916	39,440	39,440
Uses of Reserves		180,488	176,974
Total Revenues / Sources	<u>7,295,727</u>	<u>7,859,843</u>	<u>8,296,381</u>
Expenditures / Uses			
Wages	1,284,856	1,366,866	1,458,834
Supplies	450,411	644,665	657,575
Other Services & Charges	3,500,101	2,401,214	2,790,840
Capital Outlay		205,000	85,000
Debt Service	800,228	2,662,698	2,732,932
Transfers to Other Funds	533,450	579,400	571,200
Total Expenditures / Uses	<u>6,569,046</u>	<u>7,859,843</u>	<u>8,296,381</u>

*Fund Summaries***Enterprise Funds****SANITATION**

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Other Intergovernmental	204,790	204,790	201,440
Charges for Services	3,956,476	3,825,000	4,065,000
Interest	1,596		3,350
Other Revenue	96,180	93,000	81,000
Uses of Reserves		57,090	38,870
Total Revenues / Sources	<u>4,259,042</u>	<u>4,179,880</u>	<u>4,389,660</u>
Expenditures / Uses			
Wages	1,436,695	1,487,168	1,602,173
Supplies	264,407	360,787	308,010
Other Services & Charges	1,840,001	1,820,075	1,964,227
Capital Outlay		45,000	45,000
Transfers to Other Funds	465,511	466,850	470,250
Total Expenditures / Uses	<u>4,006,614</u>	<u>4,179,880</u>	<u>4,389,660</u>

GOLF COURSES

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Other Intergovernmental	1,420	1,420	840
Charges for Services	1,160,219	1,085,065	1,145,615
Interest	37,657	40,000	28,000
Other Revenue	114,511	102,150	113,730
Interfund Transfers	578,250	623,250	623,250
Total Revenues / Sources	<u>1,892,057</u>	<u>1,851,885</u>	<u>1,911,435</u>
Expenditures / Uses			
Wages	721,734	758,680	836,165
Supplies	188,408	192,886	194,833
Other Services & Charges	623,170	531,119	571,178
Debt Service	125,744	369,200	
Fund Balance/Equity Reserves			309,259
Total Expenditures / Uses	<u>1,659,056</u>	<u>1,851,885</u>	<u>1,911,435</u>

Fund Summaries

Enterprise Funds

SPORTS CENTER

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	520	520	330
Charges for Services	123,552	117,800	119,700
Interest	1,067		
Other Revenue	491,557	460,269	448,920
Uses of Reserves		141,765	204,032
Total Revenues / Sources	616,696	720,354	772,982
<u>Expenditures / Uses</u>			
Wages	270,950	322,734	338,611
Supplies	71,211	80,150	80,350
Other Services & Charges	628,758	317,470	354,021
Transfers to Other Funds	15,141		
Total Expenditures / Uses	986,060	720,354	772,982

FORESTRY

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	270	270	540
Charges for Services	830,524	811,000	846,000
Interest	318		
Other Revenue	2,721	750	1,000
Uses of Reserves		22,291	28,567
Total Revenues / Sources	833,833	834,311	876,107
<u>Expenditures / Uses</u>			
Wages	491,650	526,051	561,371
Supplies	91,455	129,143	128,575
Other Services & Charges	120,522	138,527	143,761
Transfers to Other Funds	40,953	40,590	42,400
Total Expenditures / Uses	744,580	834,311	876,107

*Fund Summaries***Enterprise Funds****ANIMAL CONTROL**

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Licenses & Permits	5,047	4,000	4,500
Other Intergovernmental		690	
Charges for Services	105,330	112,600	107,600
Interest	40		
Uses of Reserves			4,099
Total Revenues / Sources	<u>110,417</u>	<u>117,290</u>	<u>116,199</u>
Expenditures / Uses			
Other Services & Charges	44,104	47,530	50,599
Transfers to Other Funds	54,981	65,830	65,600
Fund Balance/Equity Reserves		3,930	
Total Expenditures / Uses	<u>99,085</u>	<u>117,290</u>	<u>116,199</u>

RIGHT-OF-WAY MAINTENANCE

	2015 Actual	2016 Budget	2017 Budget
Revenues / Sources			
Other Intergovernmental	346	345	180
Charges for Services	329,785	325,000	336,000
Interest	151		
Other Revenue	850	250	415
Uses of Reserves		6,299	
Total Revenues / Sources	<u>331,132</u>	<u>331,894</u>	<u>336,595</u>
Expenditures / Uses			
Wages	158,890	205,392	177,850
Supplies	45,072	53,500	53,500
Other Services & Charges	50,756	56,742	80,048
Transfers to Other Funds	17,256	16,260	16,800
Fund Balance/Equity Reserves			8,397
Total Expenditures / Uses	<u>271,974</u>	<u>331,894</u>	<u>336,595</u>

*Fund Summaries***Enterprise Funds****MOSQUITO CONTROL**

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	346	345	
Charges for Services	194,009	230,400	240,000
Interest	177		200
Other Revenue	63,455		
Total Revenues / Sources	<u>257,987</u>	<u>230,745</u>	<u>240,200</u>
<u>Expenditures / Uses</u>			
Wages	8,773	9,995	10,533
Supplies	99		
Other Services & Charges	143,524	201,180	202,079
Transfers to Other Funds	7,789	11,520	12,000
Fund Balance/Equity Reserves		8,050	15,588
Total Expenditures / Uses	<u>160,185</u>	<u>230,745</u>	<u>240,200</u>

AIRPORT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	50,277	144,084	719,232
Fines & Forfeits	606		
Interest	4		
Other Revenue	80,888	73,000	77,000
Interfund Transfers		36,500	534,500
Uses of Reserves		48,174	
Total Revenues / Sources	<u>131,775</u>	<u>301,758</u>	<u>1,330,732</u>
<u>Expenditures / Uses</u>			
Supplies	3,020	9,201	9,200
Other Services & Charges	319,257	292,557	1,320,500
Fund Balance/Equity Reserves			1,032
Total Expenditures / Uses	<u>322,277</u>	<u>301,758</u>	<u>1,330,732</u>

Fund Summaries

Enterprise Funds

STREET LIGHT UTILITY

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Charges for Services	676,128	675,000	780,000
Interest	62		
Interfund Transfers	25,000		
Uses of Reserves		1,820	
Total Revenues / Sources	<u>701,190</u>	<u>676,820</u>	<u>780,000</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	647,483	643,070	717,542
Transfers to Other Funds		33,750	39,000
Fund Balance/Equity Reserves			23,458
Total Expenditures / Uses	<u>647,483</u>	<u>676,820</u>	<u>780,000</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.

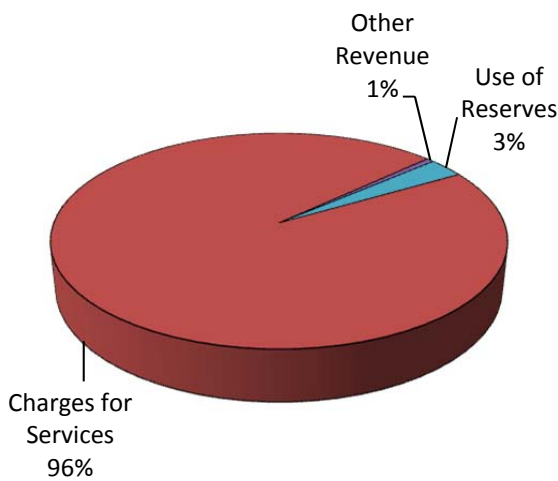
Radio & Communications - account for the accumulation and allocation of costs associated with mobile communications.

Fund Summaries

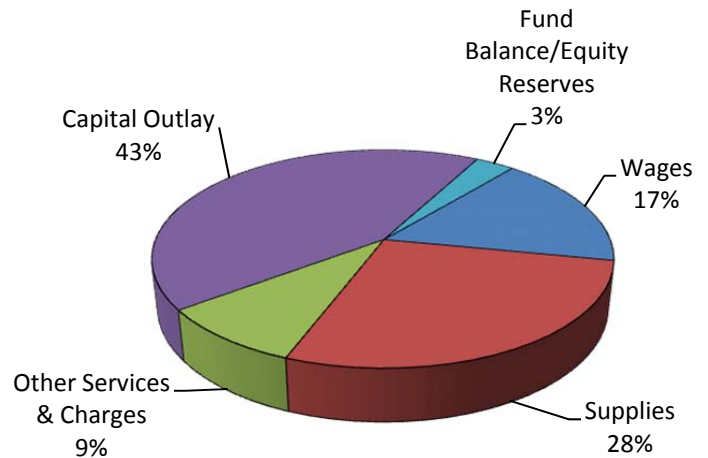
Internal Service Funds

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio Communications	Total
Revenues / Sources					
Other Intergovernmental	680		150		830
Charges for Services	1,271,475	1,682,617	1,559,443	314,407	4,827,942
Interest				500	500
Other Revenue	824	30,000			30,824
Use of Reserves		146,883			146,883
Total Revenues / Sources	1,272,979	1,859,500	1,559,593	314,907	5,006,979
Expenditures / Uses					
Wages	688,912		159,001		847,913
Supplies	19,100	500	1,370,905		1,390,505
Other Services & Charges	329,967	39,000	29,687	52,292	450,946
Capital Outlay	235,000	1,820,000		100,000	2,155,000
Fund Balance/Equity Reserves				162,615	162,615
Total Expenditures / Uses	1,272,979	1,859,500	1,559,593	314,907	5,006,979

Revenues / Sources



Expenditures / Uses



Fund Summaries

Internal Service Funds

INFORMATION TECHNOLOGY

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,130	1,130	680
Charges for Services	993,167	1,112,110	1,271,475
Interest	127		
Other Revenue	3,324	824	824
Total Revenues / Sources	997,748	1,114,064	1,272,979
<u>Expenditures / Uses</u>			
Wages	566,113	646,837	688,912
Supplies	13,957	19,100	19,100
Other Services & Charges	580,886	333,975	329,967
Capital Outlay		50,000	235,000
Fund Balance/Equity Reserves		64,152	
Total Expenditures / Uses	1,160,956	1,114,064	1,272,979

VEHICLES & EQUIPMENT

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,410,891	1,502,663	1,682,617
Interest	2,481		
Other Revenue	248,737	30,000	30,000
Uses of Reserves		503,837	146,883
Total Revenues / Sources	1,662,109	2,036,500	1,859,500
<u>Expenditures / Uses</u>			
Supplies	49	4,000	500
Other Services & Charges	1,639,106	34,500	39,000
Capital Outlay		1,998,000	1,820,000
Total Expenditures / Uses	1,639,155	2,036,500	1,859,500

Fund Summaries

Internal Service Funds

CENTRAL MAINTENANCE SHOP

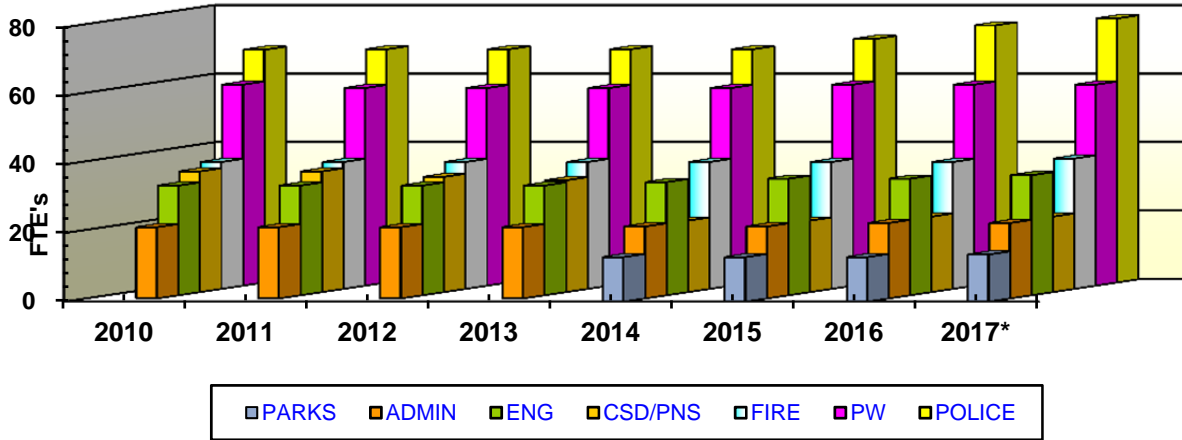
	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental			150
Charges for Services			1,559,443
Total Revenues / Sources			1,559,593
<u>Expenditures / Uses</u>			
Wages			159,001
Supplies			1,370,905
Other Services & Charges			29,687
Total Expenditures / Uses			1,559,593

RADIO COMMUNICATIONS

	2015 Actual	2016 Budget	2017 Budget
<u>Revenues / Sources</u>			
Charges for Services	284,348	288,962	314,407
Interest	1,145	500	500
Other Revenue	622		
Uses of Reserves		829,143	
Total Revenues / Sources	286,115	1,118,605	314,907
<u>Expenditures / Uses</u>			
Supplies	203		
Other Services & Charges	212,406	40,105	52,292
Capital Outlay		1,078,500	100,000
Fund Balance/Equity Reserves			162,615
Total Expenditures / Uses	212,609	1,118,605	314,907

CITY OF MOORHEAD STAFFING LEVEL

FULL TIME EQUIVALENTS (FTE'S)



<u>DEPT</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017*</u>
PARKS					13.000	13.000	13.000	13.750
ADMIN	20.800	20.800	20.800	20.800	21.000	21.000	22.000	22.000
ENG	32.000	32.000	32.000	32.000	33.000	34.000	34.000	35.000
CSD/PNS	35.200	35.200	33.600	32.600	20.850	20.850	22.000	22.000
FIRE	37.000	37.000	37.000	37.000	37.000	37.000	37.000	38.000
PW	58.630	57.630	57.630	57.630	57.630	58.630	58.630	58.630
POLICE	67.875	68.000	68.000	68.000	68.000	71.000	75.000	77.000
Total FTE's	251.505	250.630	249.030	248.030	250.480	255.480	261.630	266.380

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).

*** 2017 STAFFING LEVEL CHANGES:**

- + 2.0 FTE Police Officers
- + 1.0 FTE Firefighter
- + 1.0 FTE Engineering Tech
- + .75 FTE Aquatics Coordinator

*** UNFILLED UNFUNDED POSITIONS**

Administration 1.0 Assistant City Manager
1.0