

CITY OF MOORHEAD



2015 OPERATING & CAPITAL BUDGET

CITY OF MOORHEAD, MINNESOTA 2015 OPERATING & CAPITAL BUDGET

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

December 9, 2014

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 2015 Operating & Capital Budget of \$74,317,172 for the fiscal year commencing on January 1, 2015 and ending on December 31, 2015. 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 2015 Operating & Capital Budget was developed following a review of the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, City Council Retreats, budget discussions, and by evaluating anticipated revenues and expenditures for fiscal year 2015.

Budget Process

The 2015 Budget process began on May 19, 2014 with a high-level overview of the projected revenue and expenditure patterns for 2015. A more forward-thinking, multi-year approach was recommended at that time and a 3-year revenue and expenditure projection relating to tax supported funds was presented on June 23, 2014. A second session with the City Council was held on August 18, 2014, with the City Manager and Finance Director presenting on the development of the 2015 Budget. These sessions emphasized baseline themes of connecting services, outcomes, and a cogent marketing message; a multi-year interconnected approach; and balancing the needs of now with the priorities of tomorrow. The budget development model focused on building a foundation from which to begin a multi-year projection, beginning with available revenue sources and maintaining current expenditure patterns.

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 2015. A *supplemental capital budget* was utilized in the 2015 process and has been incorporated within the 2015 Operating & Capital Budget.

Budget Approval Timeline

The tax levy provisions contained within the 2015 Budget were affirmed by the Mayor and City Council on September 22, 2014 to comply with statutory requirements to certify the preliminary 2014 tax levy payable 2015 and adopt the *Proposed* 2015 Budget by September 30, 2014. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 1, 2014 at which time public input was received, with the final 2014 property tax levy payable 2015 and the final 2015 Operating & Capital Budget being adopted on December 8, 2014.

2015 Revenues & Expenditures

As in previous years, the primary emphasis in preparing the 2015 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 has diminished. Local Government Aid revenues in 2015 are only projected to increase \$36,136, however, State-imposed levy limits were removed for levy year 2014 which allows the City to capture new construction value in the property tax levy.

The 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 2015, 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 2015 Operating & Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2015 Operating & Capital Budget includes the Governmental Funds budget (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 2015 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, Animal, Right of Way Mowing, Forestry, Golf Course, Sports Center, and Airport; as well as a new enterprise fund, a Street Light utility, to support the operation and maintenance of the City's street lights. In addition, the 2015 Budget includes the City's Information Technology, Vehicle, and Radio Internal Service Funds.

2015 Budget Summary

The City of Moorhead's 2015 Operating & Capital Budget totals \$74,317,172; an increase of \$6,349,713 (9.3%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2015 Budget reflects an increase of \$2,184,363 (7.52%) over 2014 levels. When looking at these budget increases from 2014 levels, one must take into consideration that included within the 2015 Budget is a 27th pay period and a significant increase in both revenue collections and costs associated with the annexation of

500 additional homes in Oakport Tract 2. Major justification for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2015 is \$7,114,504, which is an increase of \$36,136 (0.5%) over the 2014 LGA allocation of 7,078,353.
- The total 2014 Tax Levy increased by \$1,215,598 (14.4%) over the previous year for a total levy of \$9,652,974. Over half of this increase is attributable to growth and 4.4% is the levy needed for the 2014C Improvement Bonds issued to finance construction projects in 2014. The tax levy information is presented in greater detail on page 11.
- The Electric utility transfer to the General Fund is included at \$6,350,000, a decrease of \$241,900 from 2014, as part of a new 4-year transfer agreement. Based on Moorhead Public Service 2015 revenue estimates, this is approximately 16.85% of gross electric utility revenues. Under the City Charter the Electric Fund transfer to the General Fund cannot exceed 20% of gross revenues.
- In addition, there are rate increases proposed for 2015 in the Animal Control Fund to finance animal care costs, in the Wastewater Treatment Fund to provide resources for debt service relating to sanitation lift station improvements and various park recreation fees, golf course fees and miscellaneous other fees citywide.
- The projected revenue from administrative and engineering fees in the General Fund reflects an increase of \$170,000 based on anticipated specially assessed projects being designed and managed internally.
- Reflected within the 2015 Operating & Capital Budget is the use of reserves to fund a 27th pay period. This figure is \$464,000 in the General Fund and totals nearly \$700,000 citywide.
- A new revenue source is proposed in the form of a street light utility to offset the cost of operating and maintaining street lights throughout the City. This revenue source is projected to be phased in over the next two years with \$650,000 included in the 2015 Operating & Capital Budget.
- The EDA Tax Levy remains flat at \$350,000.

Projected Expenditures

- With the exception of wages and benefits, overall 2015 operating budgets remain primarily at 2014 budget levels. There are, however, increases resulting from the annexation of a significant tract of developed property (1,620 acres) north of the current city limits. This annexation necessitates the addition of five (5) new staff, as well as, equipment and operational costs.
- There is a plan to phase in, over a three year period, increases to 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 to the original cost in calculating replacement cost.

- Increase to Red River Regional Dispatch Center (RRRDC) cost of services was \$40,000, which reflects the 2nd year of a 2-year plan to add three (3) dispatcher positions in addition to scheduled software upgrades.
- There were essentially no operating budget increases with the exception of the following items, which are primarily nondiscretionary in nature:
 - General Liability Insurance – 3%
 - Auto Insurance – 2%
- Motor fuels budgets were re-evaluated and adjusted based on the current trend of gas prices. This analysis actually resulted in a decrease citywide of \$86,000 in this line item.
- Based upon the results of the Classification and Compensation Study which was completed in April of 2013, Year 2 of implementation has been included within the 2015 Operating & Capital Budget along with a 2% pay scale adjustment. The total cost for this stage of the implementation is slightly over \$700,000 citywide.
- The Legislature also enacted rate increases for both employers and employees under the PERA Police and Fire Plan and under the PERA Coordinated Plan. The City's contribution rates will increase from 15.3% in 2014 to 16.2% in 2015 under the Police and Fire Plan and from 7.25% in 2014 to 7.50% in 2015 under the Coordinated Plan. The anticipated total City cost for these increases in 2015 is \$75,000.
- In addition to City retirement contribution increases, the Legislature also passed legislation to phase in higher minimum wage requirements over the next two (2) years, having the greatest effect on the park fund.
- As part of the total compensation package, an 8% increase in health insurance benefits has been included in the 2015 Operating & Capital Budget which is the actual rate increase to the City of Moorhead's premiums through Lakes County Service Cooperative and totals \$173,000 citywide. In addition, a 5% rate increase has been included for workers' compensation insurance.
- There was significant savings realized due to a refunding bond issue which was structured such that the required debt service tax levy was stabilized, thereby reducing the anticipated tax levy increase by over \$200,000 for G.O. Special Assessment Bonds.
- There was a notable increase in the capital outlay line item for the Vehicle Internal Service Fund due to scheduled replacement of several large pieces of equipment, e.g. fire pumper truck, sanitation trucks, log loader, street sweeper & plow truck.
- Other one-time increases for significant capital outlay items include Mass Transit bus purchases (\$512,000) and Airport construction of a public hangar (\$555,000).

2015 Staffing

The 2015 staffing level is established at 255.48, an increase of five (5) FTE's over 2014 which all relate to the annexation of Tract 2 in Oakport Township and consist of the following:

- 2 Police Officers
- 1 Heavy Equipment Operator
- 1 Community Service Officer
- 1 Engineering Technician

In addition, there are two (2) positions included within the staffing level that remain unfunded in the 2015 budget.

Unfunded FTE's

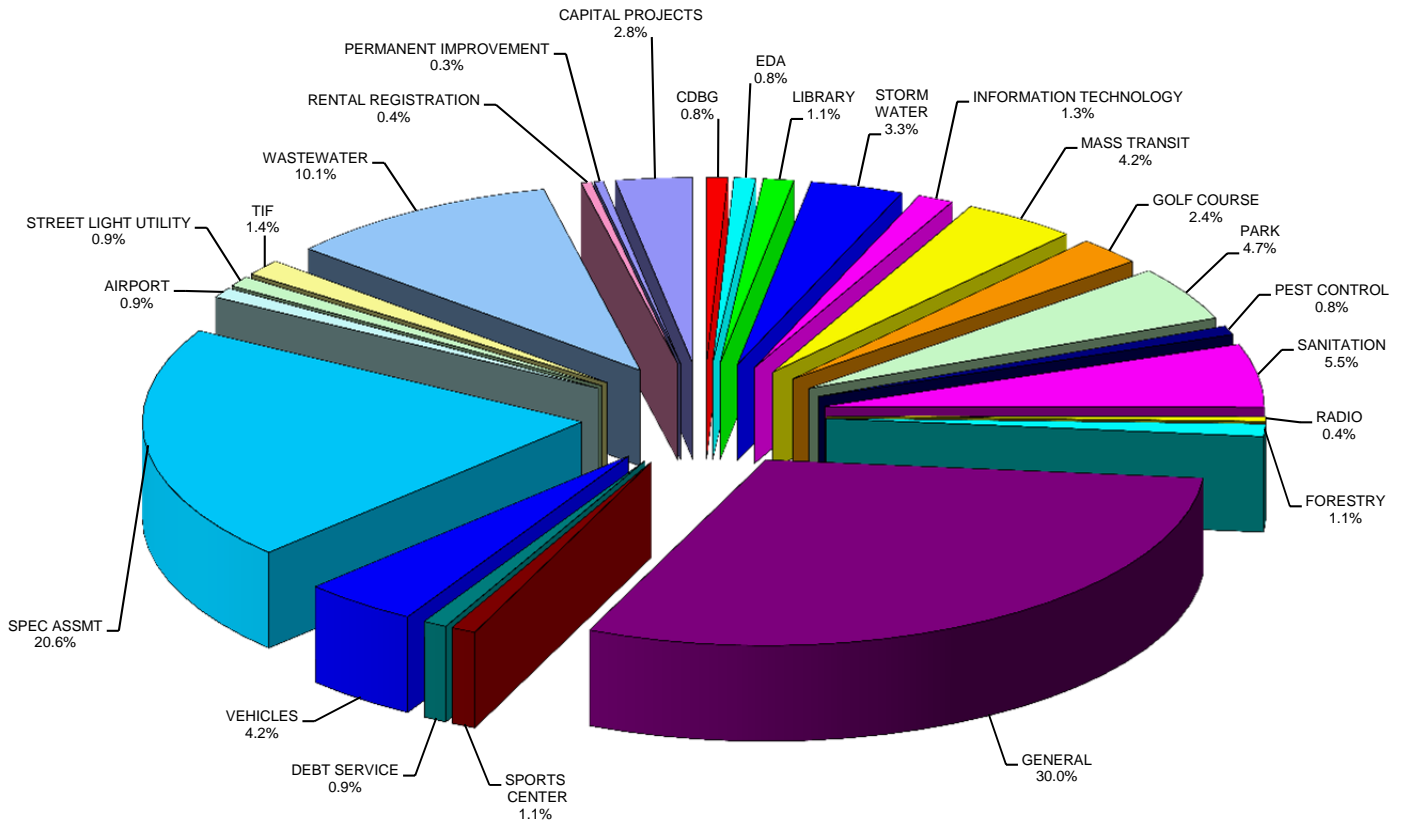
- 1 Firefighter
- 1 Assistant City Manager

Respectfully Submitted,



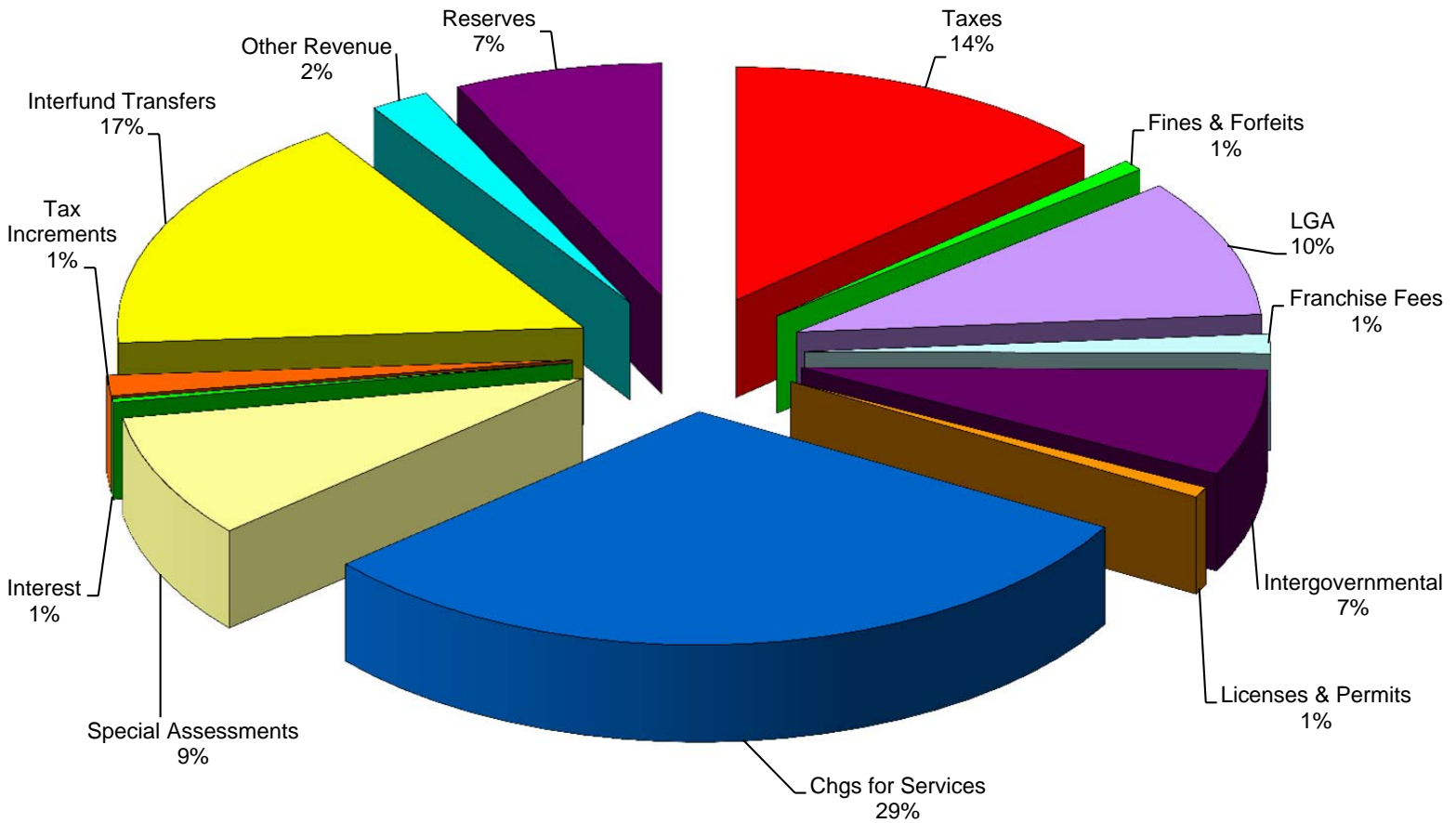
Michael J. Redlinger
City Manager

2015 BUDGET BY FUND



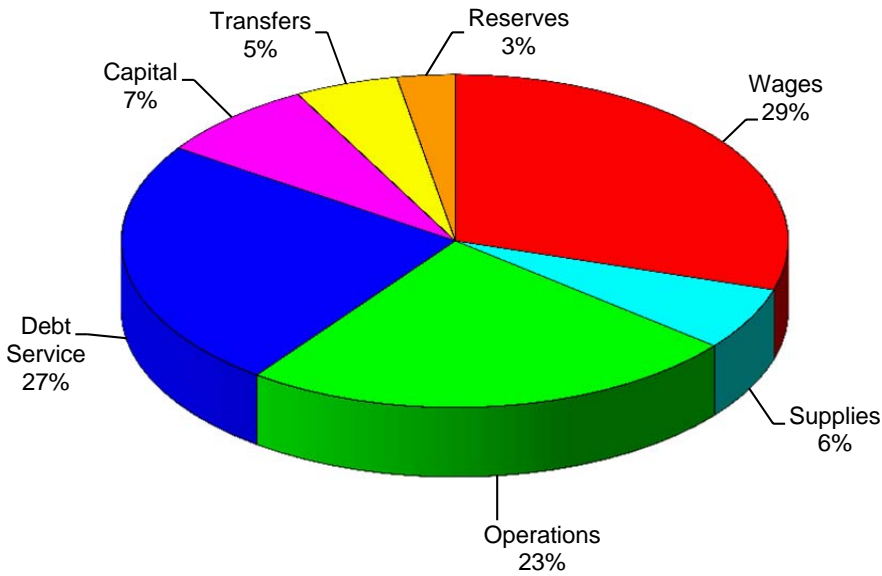
Fund	Budget 2014	Budget 2015	Increase (Decrease)
CDBG	\$ 453,392	\$ 574,355	\$ 120,963
EDA	625,671	597,423	(28,248)
LIBRARY	822,000	854,634	32,634
STORM WATER	2,415,422	2,548,163	132,741
INFORMATION TECHNOLOGY	953,949	977,151	23,202
MASS TRANSIT	2,489,075	3,139,669	650,594
GOLF COURSE	1,744,410	1,794,875	50,465
PARK	3,246,265	3,518,326	272,061
PEST CONTROL	569,840	571,070	1,230
SANITATION	3,858,290	4,089,290	231,000
RADIO	284,977	289,462	4,485
FORESTRY	759,520	806,020	46,500
GENERAL	21,121,160	22,274,445	1,153,285
SPORTS CENTER	653,732	679,421	25,689
DEBT SERVICE	668,594	659,927	(8,667)
VEHICLES	1,392,051	3,150,500	1,758,449
SPEC ASSMT	15,192,341	15,279,695	87,354
AIRPORT	94,700	652,700	558,000
STREET LIGHT UTILITY	-	675,000	675,000
TIF	1,085,940	1,042,700	(43,240)
WASTEWATER	6,949,183	7,511,525	562,342
RENTAL REGISTRATION	298,022	281,096	(16,926)
PERMANENT IMPROVEMENT	251,925	251,925	-
CAPITAL PROJECTS	2,037,000	2,097,800	60,800
	<u>\$ 67,967,459</u>	<u>\$ 74,317,172</u>	<u>\$ 6,349,713</u>

2015 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2015 BUDGET
Taxes	\$10,002,974
Fines & Forfeits	558,800
LGA	7,114,504
Franchise Fees	1,000,000
Intergovernmental	5,499,291
Licenses & Permits	535,095
Chgs for Services	22,649,136
Interest	193,950
Special Assessments	6,402,541
Tax Increments	1,042,700
Interfund Transfers	12,462,040
Other Revenue	1,491,831
Reserves	5,364,310
	\$74,317,172

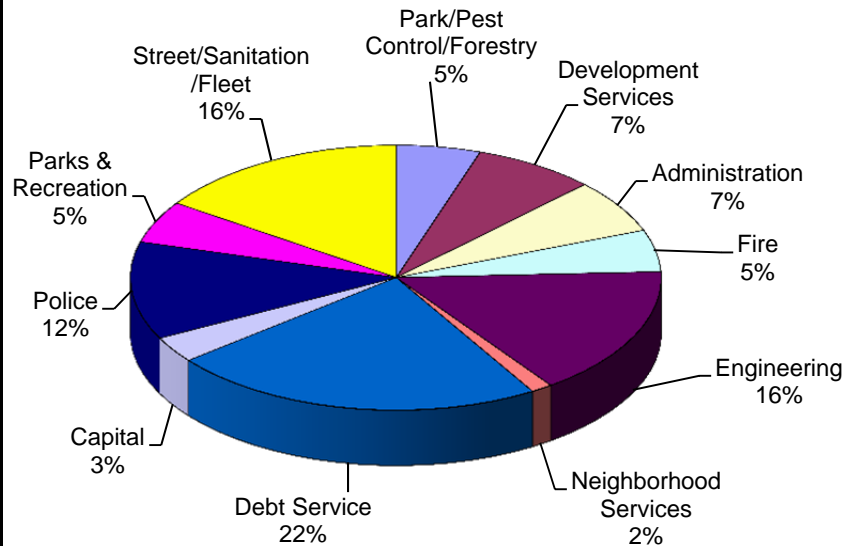
2015 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



2015	
CATEGORY	BUDGET
Wages	\$ 22,174,126
Supplies	4,526,055
Operations	18,039,126
Debt Service	18,057,341
Capital	5,771,537
Transfers	3,719,240
Reserves	2,029,747
	\$ 74,317,172

2015 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

FUNCTION	2015 BUDGET
Park/Pest Control/Forestry	\$ 3,826,766
Development Services	5,542,592
Administration	4,889,637
Fire	3,805,099
Engineering	11,740,017
Neighborhood Services	969,375
Debt Service	16,982,322
Capital	2,349,725
Police	8,855,193
Parks & Recreation	3,834,851
Street/Sanitation/Fleet	11,521,595
	\$ 74,317,172

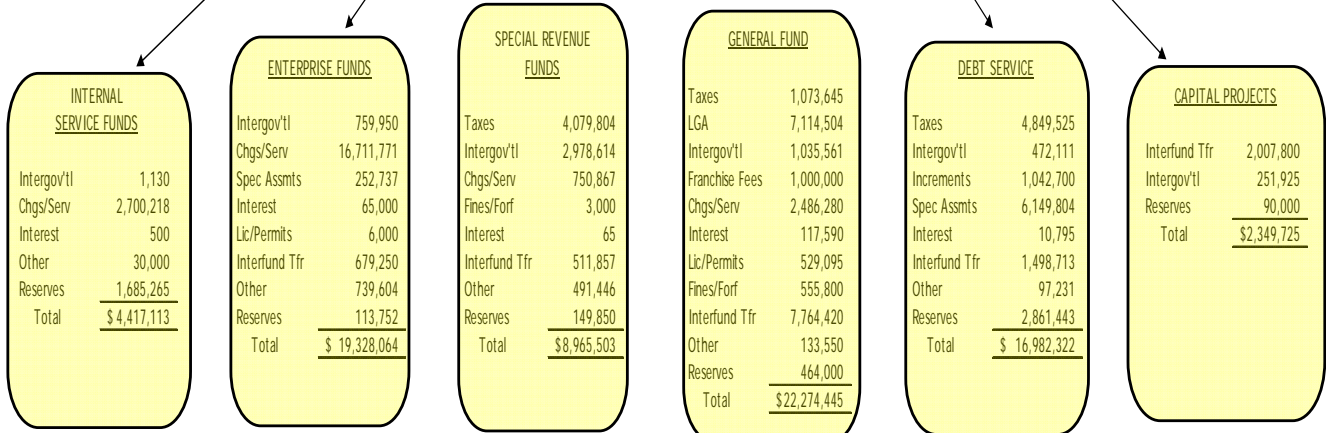


2015 BUDGETED REVENUE - ALL FUNDS

FUNDING SOURCES AND FUND DISTRIBUTION

TAXES	INTERGOV'TL REVENUE	INTEREST	SPECIAL ASSESSMENTS	FINES & FORFEITS	INTERFUND TRANSFERS	RESERVES
\$10,002,974 13.46%	\$5,499,291 7.40%	\$193,950 0.26%	\$6,402,541 8.62%	\$558,800 0.75%	\$12,462,040 16.77%	\$5,364,310 7.22%

LGA	CHARGES FOR SERVICES	LICENSES & PERMITS	TAX INCREMENTS	FRANCHISE FEES	OTHER REVENUE
\$7,114,504 9.57%	\$22,649,136 30.48%	\$535,095 0.72%	\$1,042,700 1.40%	\$1,000,000 1.35%	\$1,491,831 2.01%



Computer	977,151
Radio	289,462
Vehicle	1,465,235
Reserves	1,685,265
Total	\$ 4,417,113

Storm Water	2,548,163
Wastewater	7,511,525
Sanitation	4,089,290
Golf Course	1,794,875
Sports Center	565,669
Forestry	806,020
Animal Control	105,430
ROW Mtce	322,795
Mosquitos	142,845
Airport	652,700
Street Light Utilit	675,000
Reserves	113,752
Total	\$ 19,328,064

CDBG	524,876
Library	854,634
Rental Regis	192,225
Park Fund	3,008,021
HHIC	468,580
Comstock Hse	36,725
Transit	3,139,669
EDA	590,923
Reserves	149,850
Total	\$ 8,965,503

Police	8,487,737
Fire	3,805,099
Streets	2,221,550
Mtce/Gen Bldg	2,360,160
Administration	755,861
Acctg/Psnl	568,231
Engineering	1,680,329
CD/Assessing	701,257
Plng/Codes	643,461
Prog/Serv	73,760
Legal	475,000
Self Ins	38,000
Reserves	464,000
Total	\$ 22,274,445

Mun Impr	181,575
MYHA Arena	70,100
Pactiv	210,000
34th St Bridge	96,195
Debt Service	102,000
Tax Increment	1,042,700
Spec Assmt	12,418,309
Reserves	2,861,443
Total	\$ 16,982,322

Capital Impr	2,007,800
Permanent Impr	251,925
Reserves	90,000
Total	\$ 2,349,725

2015 BUDGETED USES - ALL FUNDS

CATEGORY AND FUND DISTRIBUTION

WAGES & BENEFITS	SUPPLIES	DEBT SERVICE	CAPITAL OUTLAY	OTHER	INTERFUND TRANSFERS	RESERVES
\$22,174,126	\$4,526,055	\$18,057,341	\$5,771,537	\$18,039,126	\$3,719,240	\$2,029,747
29.84%	6.09%	24.30%	7.77%	24.27%	5.00%	2.73%



<u>INTERNAL SERVICE FUNDS</u>	
Wages	575,007
Supplies	34,460
Other	387,375
Capital	3,363,925
Reserves	56,346
Total	\$4,417,113

<u>ENTERPRISE FUNDS</u>	
Wages	4,882,423
Supplies	1,452,145
Other	6,658,768
Debt	3,110,179
Capital	1,166,700
Transfers	1,928,808
Reserves	129,041
Total	\$ 19,328,064

<u>SPECIAL REVENUE FUNDS</u>	
Wages	2,351,960
Supplies	255,059
Other	5,044,760
Capital	568,000
Transfers	725,724
Reserves	20,000
Total	\$ 8,965,503

<u>GENERAL FUND</u>	
Wages	14,364,736
Supplies	2,677,891
Other	5,206,818
Transfers	25,000
Total	\$ 22,274,445

<u>DEBT SERVICE</u>	
Debt	14,947,162
Supplies	550
Other	60,250
Transfers	150,000
Reserves	1,824,360
Total	\$ 16,982,322

<u>CAPITAL PROJECTS</u>	
Supplies	105,950
Capital	672,912
Other	681,155
Transfers	889,708
Total	\$ 2,349,725

Computer	977,151
Radio	233,116
Vehicle	3,150,500
Reserves	56,346
Total	\$4,417,113

Storm Water	2,515,401
Wastewater	7,445,756
Sanitation	4,073,479
Golf Course	1,794,875
Sports Center	679,421
Forestry	806,020
Animal Control	99,460
ROW Mtce	322,795
Mosquitos	134,116
Airport	652,700
Street Light Util	675,000
Reserves	129,041
Total	\$ 19,328,064

CDBG	574,355
Library	854,634
Rental Registration	281,096
Park Fund	3,008,021
HHIC	453,580
Comstock Hse	36,725
Transit	3,139,669
EDA	597,423
Reserves	20,000
Total	\$ 8,965,503

Police	8,487,737
Fire	3,805,099
Streets	2,221,550
Mtce/Gen Bldg	2,360,160
Administration	755,861
Acctg/Psnl	1,007,231
Engineering	1,680,329
CD/Assessing	701,257
Plng/Codes	643,461
Prog/Serv	73,760
Legal	475,000
Self Ins	38,000
Transfers	25,000
Total	\$ 22,274,445

Mun Impr	181,575
MYHA Arena	70,100
Pactiv	198,230
34th St Bridge	96,195
Debt Service	102,057
Tax Increment	1,035,372
Spec Assmt	13,474,433
Reserves	1,824,360
Total	\$ 16,982,322

Capital Impr	2,097,800
Permanent Impr	251,925
Total	\$ 2,349,725

CITY OF MOORHEAD TAX LEVY COMPARISON				
	2014	2015	INCREASE (DECREASE)	% CHG
LEVY FOR OPERATIONS:				
GENERAL FUND	366,708	925,145	558,437 *	
PARK FUND	2,532,595	2,739,121	206,526	
LIBRARY	822,000	834,634	12,634	
ECON DEVELOP	71,081	74,358	3,277	
MASS TRANSIT	109,967	81,691	(28,276)	
	3,902,351	4,654,949	752,598	8.9%
DEBT & SPECIAL LEVIES:				
DEBT SERVICE	312,000	312,000	0	
SPECIAL ASSMT DEBT	4,168,025	4,537,525	369,500	
ECON DEV TAX ABATEMENT	55,000	148,500	93,500	
	4,535,025	4,998,025	463,000	5.5%
TOTAL TAX LEVY	8,437,376	9,652,974	1,215,598	14.4%

* Included in the General Fund levy increase is the tax levy related to Oakport Township Tract 2 annexation in the amount of \$360,000 which makes up 4.3% of the 8.9% increase.

TAX LEVY INCREASE BY PURPOSE		
Purpose	Increase	Percentage
Oakport Tract 2 Annexation	360,000	4.3%
Property Tax Rebates	93,500	1.1%
Debt Service	369,500	4.4%
Operations	392,598	4.7%
Total	1,215,598	14.4%

TAX LEVY TAXPAYER IMPACT		
Source	Increase	Percentage
Attributable to Growth	651,770	7.7%
Increase to Taxpayers	563,828	6.7%
Total	1,215,598	14.4%

Note: These increases do not impact Commercial, Industrial or Apartment property owners. Border Cities legislation caps their property tax liability at 1.6% of Market Value, which is actually a reduction from 2014 which was at 1.9%

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	1,073,645
Franchise Fees	1,000,000
Licenses & Permits	529,095
Local Government Aid	7,114,504
Other Intergovernmental	1,035,561
Charges for Services	2,486,280
Fines & Forfeits	555,800
Interest	117,590
Other Revenue	133,550
Interfund Transfers	7,764,420
Uses of Reserves	464,000

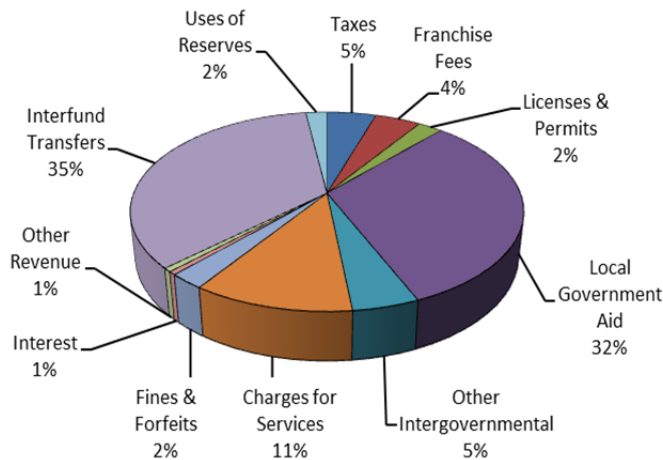
Total Revenues / Sources 22,274,445

Expenditures / Uses

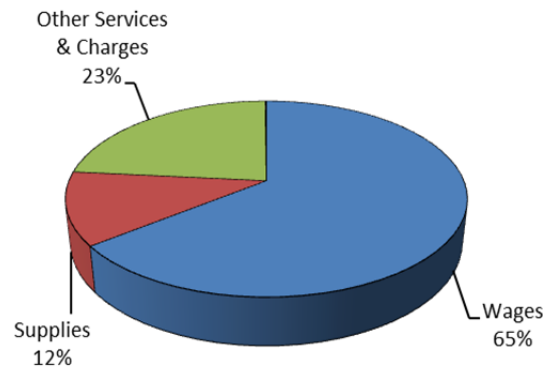
Wages	14,364,736
Supplies	2,677,891
Other Services & Charges	5,206,818
Transfers to Other Funds	25,000

Total Expenditures / Uses 22,274,445

Revenues / Sources



Expenditures / Uses



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

	2013 Actual	2014 Budget	2015 Budget
Taxes			
Property Taxes	645,608	421,708	1,073,645
Franchise Fees	971,057	948,000	1,000,000
	<u>1,616,665</u>	<u>1,369,708</u>	<u>2,073,645</u>
Licenses & Permits	<u>646,583</u>	<u>531,095</u>	<u>529,095</u>
Intergovernmental Revenue			
Federal Grants & Aid	90,125	34,000	34,000
State - Local Government Aid	6,790,628	7,078,353	7,114,504
State - Other Grants & Aid	1,066,780	836,031	836,031
County Grants & Aid	297,998	77,600	77,600
Other Intergovernmental	101,134	85,798	87,930
	<u>8,346,665</u>	<u>8,111,782</u>	<u>8,150,065</u>
Charges for Services			
General Government	275,297	178,430	178,430
Public Safety	269,759	142,700	142,700
Highways & Streets	1,786,533	2,015,150	2,165,150
	<u>2,331,589</u>	<u>2,336,280</u>	<u>2,486,280</u>
Fines & Forfeits			
Court Fines	267,930	329,000	329,000
Parking Fines	229,912	226,800	226,800
	<u>497,843</u>	<u>555,800</u>	<u>555,800</u>
Miscellaneous			
Interest	28,238	117,590	117,590
Rents	152,783	76,235	54,500
Asset Sales	48,783	36,050	36,050
Other Revenue	79,802	44,000	43,000
	<u>309,605</u>	<u>273,875</u>	<u>251,140</u>
Total Revenues	13,748,950	13,178,540	14,046,025
Transfers from Other Funds			
Electric	6,050,900	6,591,900	6,350,000
Water	337,761	325,000	335,000
Wastewater Treatment	333,050	322,000	375,500
Storm Water	125,796	120,700	128,400
Sanitation	457,988	445,740	457,180
Pest Control	66,776	74,280	78,050
Forestry	34,123	38,000	40,290
Capital Improvement	2,311	-	
From Reserves		<u>25,000</u>	<u>464,000</u>
Total Revenues and Other Financing Sources	<u>21,157,655</u>	<u>21,121,160</u>	<u>22,274,445</u>

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

	2013 Actual	2014 Budget	2015 Budget
Elected Officials &			
Citywide Administration			
Mayor & Council	326,646	269,521	276,542
Programs, Services, Activities	67,368	73,861	73,760
City Manager	334,109	349,937	354,558
City Clerk	85,778	104,441	109,761
Elections & Voters	25,710	31,371	
Finance	985,190	550,636	696,555
Legal	472,473	429,535	475,000
Human Resources	310,729	291,654	317,393
Labor Relations	6,911	18,283	18,283
Engineering	1,907,485	1,547,710	1,680,329
Self Insurance	29,454	38,000	38,000
Unallocated - Discretionary			15,000
	<u>4,551,852</u>	<u>3,704,949</u>	<u>4,055,181</u>
Police Department			
Administration	2,127,645	2,141,579	2,280,084
Community Policing	67,049	73,138	79,123
Tri-College Partnership	5,052	10,500	12,419
Investigative	764,080	772,519	831,648
Patrol	4,062,556	4,112,416	4,563,724
DARE	83,808	90,969	98,438
Youth Services	82,261	89,364	98,268
Bike Patrol	2,518	2,517	2,517
Tactical Team	14,006	14,701	14,701
K-9	30,403	3,505	3,505
Drug Court	4,932		5,185
Community Service	174,953	181,483	209,529
Server Training			13,468
Grant Funded Activities	347,081	255,937	275,128
	<u>7,766,344</u>	<u>7,748,628</u>	<u>8,487,737</u>
Fire Department			
Fire Protection	2,918,945	2,937,789	3,441,278
ND HazMat	1,367		
Fire Training	105,769	112,665	124,938
Fire Prevention	165,061	181,656	191,208
Grant Funded Activities	216,215	258,785	44,345
Civil Defense	2,443	3,330	3,330
	<u>3,409,801</u>	<u>3,494,225</u>	<u>3,805,099</u>

Fund Summaries

General Fund

General Fund Expenditures and Other Financing Uses - Continued

	2013 Actual	2014 Budget	2015 Budget
Public Works Department			
General Government Building	288,079	251,559	299,905
Street & Alley	2,024,253	2,151,516	1,673,389
Street Cleaning	119,974	145,179	147,455
Snow & Ice	243,929	222,752	275,801
Traffic Signs	54,907	130,503	124,905
Central Maintenance Shop	1,928,628	2,028,537	2,060,255
	<u>4,659,770</u>	<u>4,930,046</u>	<u>4,581,710</u>
Planning & Neighborhood Services Department			
Assessing	324,492	356,552	389,630
Planning & Zoning	167,848	207,768	221,441
Community Development	180,777	114,327	119,709
Neighborhood Services	118,212	165,571	191,918
Building Codes	397,484	399,094	422,020
	<u>1,188,812</u>	<u>1,243,312</u>	<u>1,344,718</u>
Total Expenditures	<u>21,576,579</u>	<u>21,121,160</u>	<u>22,274,445</u>
Total Expenditures and Other Financing Uses	<u>21,576,579</u>	<u>21,121,160</u>	<u>22,274,445</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.

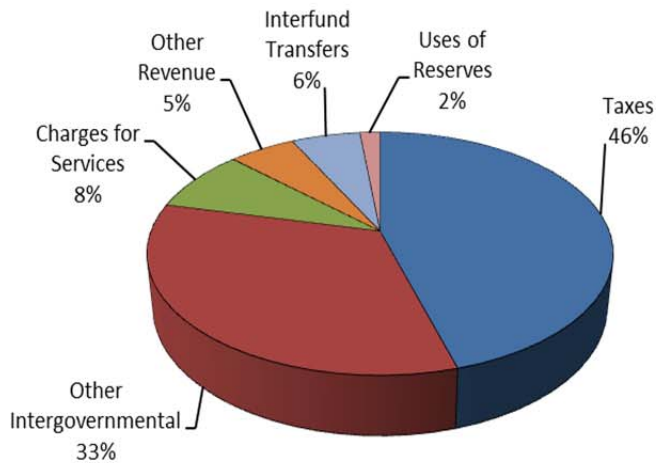
Economic Development Authority Levy – account for commercial marketing land acquisition.

Fund Summaries

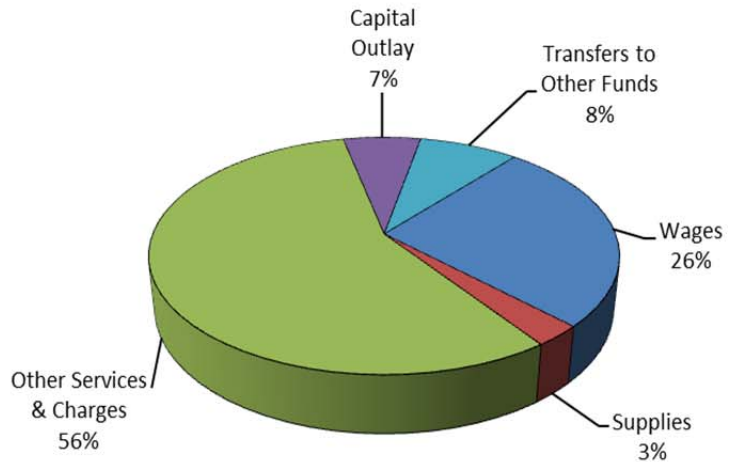
Special Revenue Funds

	Park	Hjemkomst Center	Comstock House	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
Revenues / Sources										
Taxes	2,739,121			834,634			81,691	74,358	350,000	4,079,804
Other Intergovernmental	3,160		35,000		389,011		2,550,703	740		2,978,614
Charges for Services	155,840	1,000	1,660			189,225	398,142	5,000		750,867
Fines & Forfeits						3,000				3,000
Interest			65							65
Other Revenue	109,900	111,856		20,000	135,865		3,000	110,825		491,446
Interfund Transfers		355,724					106,133	50,000		511,857
Uses of Reserves		5,000			49,479	88,871		6,500		149,850
Total Revenues / Sources	3,008,021	473,580	36,725	854,634	574,355	281,096	3,139,669	247,423	350,000	8,965,503
Expenditures / Uses										
Wages	1,309,614	173,472	11,211		102,606	237,372	222,621	193,402	101,662	2,351,960
Supplies	207,384	20,309	1,500	4,162	1,300	10,600	6,000	3,804		255,059
Other Services & Charges	765,299	259,799	24,014	850,472	470,449	33,124	2,343,048	50,217	248,338	5,044,760
Capital Outlay							568,000			568,000
Transfers to Other Funds	725,724									725,724
Fund Balance/Equity Reserves		20,000								20,000
Total Expenditures / Uses	3,008,021	473,580	36,725	854,634	574,355	281,096	3,139,669	247,423	350,000	8,965,503

Revenues / Sources



Expenditures / Uses



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

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	2,429,529	2,532,595	2,739,121
Other Intergovernmental	9,363	3,160	3,160
Charges for Services	128,888	134,640	155,840
Interest	48		
Other Revenue	206,014	102,900	109,900
Total Revenues / Sources	2,773,842	2,773,295	3,008,021
<u>Expenditures / Uses</u>			
Wages	1,094,053	1,181,033	1,309,614
Supplies	173,044	202,751	207,384
Other Services & Charges	736,862	716,463	765,299
Capital Outlay	25,433		
Transfers to Other Funds	575,809	673,048	725,724
Total Expenditures / Uses	2,605,202	2,773,295	3,008,021

HJEMKOMST CENTER

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Charges for Services	968	1,950	1,000
Interest		3,000	
Other Revenue	105,821	108,247	111,856
Interfund Transfers	225,809	323,048	355,724
Uses of Reserves			5,000
Total Revenues / Sources	332,598	436,245	473,580
<u>Expenditures / Uses</u>			
Wages	159,018	158,735	173,472
Supplies	18,313	20,346	20,309
Other Services & Charges	259,970	237,164	259,799
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	437,301	436,245	473,580

*Fund Summaries***Special Revenue Funds****COMSTOCK HOUSE**

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	35,000	35,000	35,000
Charges for Services	1,654	1,660	1,660
Interest	42	65	65
Total Revenues / Sources	36,696	36,725	36,725
<u>Expenditures / Uses</u>			
Wages	13,086	9,423	11,211
Supplies	467	2,000	1,500
Other Services & Charges	22,772	25,302	24,014
Total Expenditures / Uses	36,325	36,725	36,725

LIBRARY

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	820,444	822,000	834,634
Other Intergovernmental	21		
Other Revenue	745		20,000
Total Revenues / Sources	821,210	822,000	854,634
<u>Expenditures / Uses</u>			
Supplies	3,435	4,071	4,162
Other Services & Charges	811,705	817,929	850,472
Total Expenditures / Uses	815,140	822,000	854,634

*Fund Summaries***Special Revenue Funds****COMMUNITY DEVELOPMENT**

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	532,169	318,339	389,011
Other Revenue	194,986	135,053	135,865
Uses of Reserves			49,479
Total Revenues / Sources	727,155	453,392	574,355
Expenditures / Uses			
Wages	90,009	108,302	102,606
Supplies	1,777	1,300	1,300
Other Services & Charges	487,729	343,790	470,449
Capital Outlay	161,442		
Total Expenditures / Uses	740,958	453,392	574,355

RENTAL REGISTRATION

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Charges for Services	183,695	189,225	189,225
Fines & Forfeits	19,450	3,000	3,000
Interest	185	4,000	
Other Revenue	161		
Uses of Reserves		101,797	88,871
Total Revenues / Sources	203,491	298,022	281,096
Expenditures / Uses			
Wages	177,392	240,475	237,372
Supplies	3,636	10,300	10,600
Other Services & Charges	23,830	47,247	33,124
Capital Outlay	63,124		
Total Expenditures / Uses	267,982	298,022	281,096

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

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	109,154	109,967	81,691
Other Intergovernmental	1,838,447	1,981,714	2,550,703
Charges for Services	385,972	364,189	398,142
Interest	444		
Other Revenue	3,831	3,205	3,000
Interfund Transfers	4,245	30,000	106,133
Total Revenues / Sources	2,342,094	2,489,075	3,139,669
<u>Expenditures / Uses</u>			
Wages	141,865	213,215	222,621
Supplies	4,272	6,138	6,000
Other Services & Charges	2,040,347	2,119,722	2,343,048
Capital Outlay	120,915	150,000	568,000
Total Expenditures / Uses	2,307,399	2,489,075	3,139,669

ECONOMIC DEVELOPMENT

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	93,982	71,081	74,358
Other Intergovernmental	742	740	740
Charges for Services	5,600	500	5,000
Interest		2,000	
Other Revenue	120,396	103,850	110,825
Interfund Transfers	50,000	50,000	50,000
Uses of Reserves			6,500
Total Revenues / Sources	270,721	228,171	247,423
<u>Expenditures / Uses</u>			
Wages	184,644	175,266	193,402
Supplies	4,082	3,804	3,804
Other Services & Charges	76,237	49,101	50,217
Capital Outlay	101,333		
Total Expenditures / Uses	366,295	228,171	247,423

Fund Summaries

Special Revenue Funds

EDA LEVY			
	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	246,217	350,000	350,000
Other Intergovernmental	6		
Interest	7,091		
Other Revenue	37,500		
Uses of Reserves		47,500	
Total Revenues / Sources	290,815	397,500	350,000
<u>Expenditures / Uses</u>			
Wages	39,003	93,681	101,662
Supplies	217		
Other Services & Charges	175,535	303,819	248,338
Total Expenditures / Uses	214,756	397,500	350,000

*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.

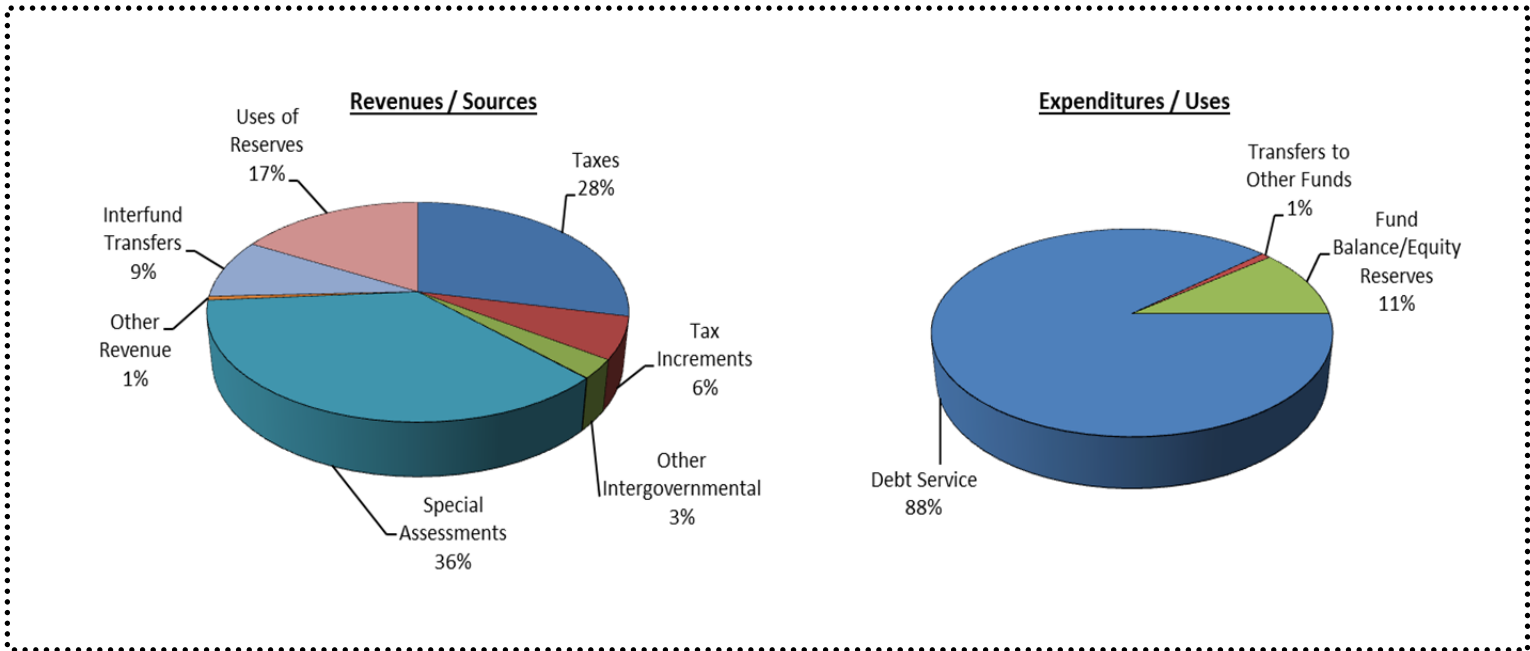
Pactiv - account for the accumulation of resources for payment of general obligation bond principal and interest. Annual debt service is met using existing reserve funds.

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.

Fund Summaries

Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	Municipal Improvement	MYHA Ice Arena	Pactiv	34th St Bridge	Total
Revenues / Sources								
Taxes		4,537,525	102,000			210,000		4,849,525
Tax Increments	1,042,700							1,042,700
Other Intergovernmental		375,916					96,195	472,111
Interest		10,795						10,795
Special Assessments		6,149,804						6,149,804
Other Revenue		27,131			70,100			97,231
Interfund Transfers		1,317,138		181,575				1,498,713
Uses of Reserves		2,861,386	57					2,861,443
Total Revenues / Sources	1,042,700	15,279,695	102,057	181,575	70,100	210,000	96,195	16,982,322
Expenditures / Uses								
Supplies		550						550
Other Services & Charges		60,250						60,250
Debt Service	974,572	13,324,433	102,057	181,575	70,100	198,230	96,195	14,947,162
Transfers to Other Funds		150,000						150,000
Fund Balance/Equity Reserves	7,328	1,805,262				11,770		1,824,360
Total Expenditures / Uses	1,042,700	15,279,695	102,057	181,575	70,100	210,000	96,195	16,982,322



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

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Tax Increments	1,026,419	1,085,940	1,042,700
Interest	575		
Other Revenue	10,000		
Total Revenues / Sources	<u>1,036,994</u>	<u>1,085,940</u>	<u>1,042,700</u>
<u>Expenditures / Uses</u>			
Supplies	550		550
Other Services & Charges	20,262		60,250
Debt Service	957,690	1,047,740	974,572
Fund Balance/Equity Reserves		38,200	7,328
Total Expenditures / Uses	<u>978,502</u>	<u>1,085,940</u>	<u>1,042,700</u>

SPECIAL ASSESSMENT

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	3,364,872	4,168,025	4,537,525
Other Intergovernmental	376,431	380,157	375,916
Charges for Services	11,168		
Interest	112,410	11,591	10,795
Special Assessments	10,799,153	6,349,893	6,149,804
Other Revenue	1,200,312	26,335	27,131
Bond Proceeds	161,879		
Interfund Transfers	1,351,200	1,336,952	1,317,138
Uses of Reserves		2,919,388	2,861,386
Total Revenues / Sources	<u>17,377,425</u>	<u>15,192,341</u>	<u>15,279,695</u>
<u>Expenditures / Uses</u>			
Supplies	818		
Other Services & Charges	67,229		
Capital Outlay	96,019		
Debt Service	13,990,544	14,128,096	13,324,433
Transfers to Other Funds	130,000	130,000	150,000
Fund Balance/Equity Reserves		934,245	1,805,262
Total Expenditures / Uses	<u>14,284,610</u>	<u>15,192,341</u>	<u>15,279,695</u>

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

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Taxes	200,536	102,000	102,000
Other Intergovernmental	11		
Interest	42		
Uses of Reserves		558	57
Total Revenues / Sources	<u>200,589</u>	<u>102,558</u>	<u>102,057</u>
Expenditures / Uses			
Other Services & Charges	2,000		
Debt Service	102,057	102,558	102,057
Total Expenditures / Uses	<u>104,057</u>	<u>102,558</u>	<u>102,057</u>

MUNICIPAL IMPROVEMENT

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Interest	191		
Interfund Transfers	181,530	183,853	181,575
Total Revenues / Sources	<u>181,721</u>	<u>183,853</u>	<u>181,575</u>
Expenditures / Uses			
Other Services & Charges	2,813		
Debt Service	180,459	183,853	181,575
Total Expenditures / Uses	<u>183,271</u>	<u>183,853</u>	<u>181,575</u>

MYHA ICE ARENA

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Interest	47		
Other Revenue	73,648	72,455	70,100
Total Revenues / Sources	<u>73,695</u>	<u>72,455</u>	<u>70,100</u>
Expenditures / Uses			
Other Services & Charges	63		
Debt Service	69,637	72,455	70,100
Total Expenditures / Uses	<u>69,700</u>	<u>72,455</u>	<u>70,100</u>

Fund Summaries

Debt Service Funds

PACTIV

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Taxes	210,563	210,000	210,000
Interest	9		
Total Revenues / Sources	<u>210,572</u>	<u>210,000</u>	<u>210,000</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	2,813		
Debt Service	209,146	203,690	198,230
Fund Balance/Equity Reserves		6,310	11,770
Total Expenditures / Uses	<u>211,958</u>	<u>210,000</u>	<u>210,000</u>

34TH STREET BRIDGE

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	103,398	99,728	96,195
Interest	37		
Total Revenues / Sources	<u>103,435</u>	<u>99,728</u>	<u>96,195</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	63		
Debt Service	103,143	99,728	96,195
Total Expenditures / Uses	<u>103,206</u>	<u>99,728</u>	<u>96,195</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.

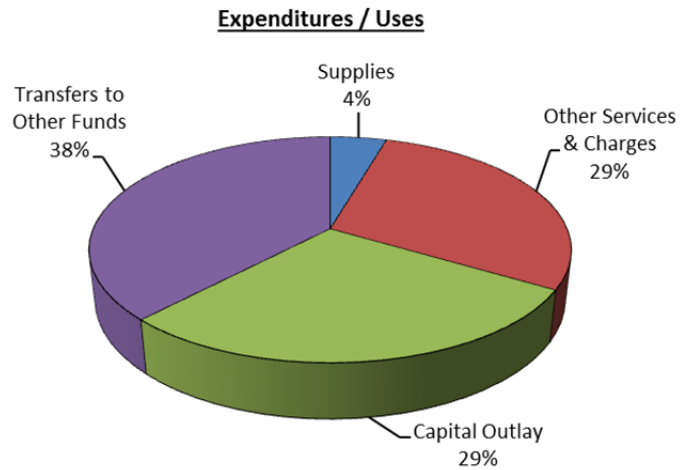
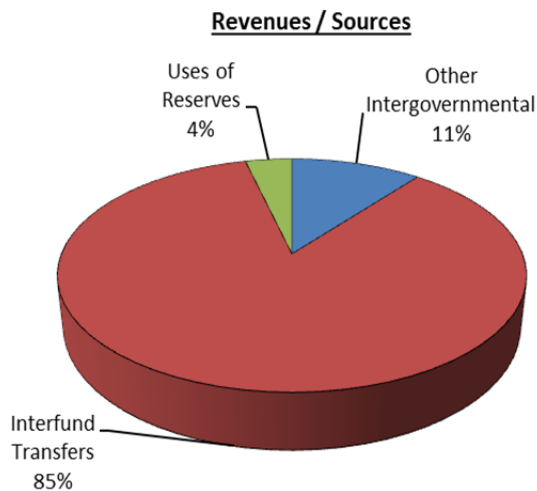
Capital Improvement Fund - account for capital outlay related to City buildings, improvements and equipment.

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		251,925	251,925
Interfund Transfers	2,007,800		2,007,800
Uses of Reserves	90,000		90,000
Total Revenues / Sources	2,097,800	251,925	2,349,725
<u>Expenditures / Uses</u>			
Supplies	105,950		105,950
Other Services & Charges	429,230	251,925	681,155
Capital Outlay	672,912		672,912
Transfers to Other Funds	889,708		889,708
Total Expenditures / Uses	2,097,800	251,925	2,349,725



Fund Summaries

Capital Projects Fund

CAPITAL IMPROVEMENT

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Interest	1,264		
Interfund Transfers	1,866,963	1,845,000	2,007,800
Uses of Reserves		192,000	90,000
Total Revenues / Sources	<u>1,868,227</u>	<u>2,037,000</u>	<u>2,097,800</u>
<u>Expenditures / Uses</u>			
Supplies	91,275		105,950
Other Services & Charges	227,165	100,000	429,230
Capital Outlay	689,970	1,197,147	672,912
Transfers to Other Funds	726,248	739,853	889,708
Total Expenditures / Uses	<u>1,734,658</u>	<u>2,037,000</u>	<u>2,097,800</u>

PERMANENT IMPROVEMENT

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	2,894,515	251,925	251,925
Interest	272		
Other Revenue	1,075		
Total Revenues / Sources	<u>2,895,862</u>	<u>251,925</u>	<u>251,925</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	865,499	251,925	251,925
Capital Outlay	3,648,084		
Total Expenditures / Uses	<u>4,513,583</u>	<u>251,925</u>	<u>251,925</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.

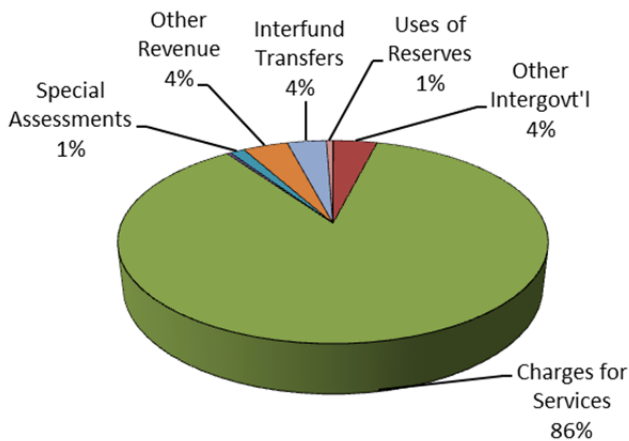
Fund Summaries

Enterprise Funds

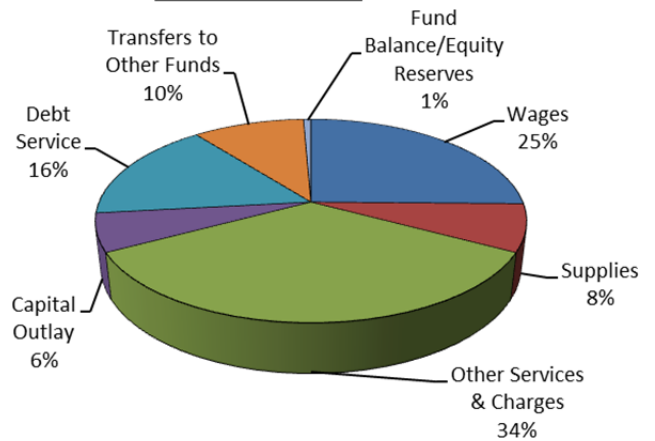
	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Street Light Utility	Airport	Total
Revenues / Sources										
Licenses & Permits							6,000			6,000
Other Intergov't'l	44,000	3,870	204,790	1,420	520	270	1,380		503,700	759,950
Charges for Services	2,504,163	7,150,478	3,801,000	1,082,490	115,500	805,000	563,140	650,000		16,671,771
Interest		25,000		40,000						65,000
Special Assessments		252,737								252,737
Other Revenue		79,440	83,500	92,715	449,649	750	550		73,000	779,604
Interfund Transfers				578,250				25,000	76,000	679,250
Uses of Reserves					113,752					113,752
Total Revenues / Sources	2,548,163	7,511,525	4,089,290	1,794,875	679,421	806,020	571,070	675,000	652,700	19,328,064

Expenditures / Uses										
Wages	193,503	1,348,507	1,474,633	735,954	309,841	527,465	230,168			4,820,071
Supplies	30,941	613,145	354,229	190,574	72,700	88,576	92,125		9,855	1,452,145
Other Services & Charges	996,469	2,077,300	1,725,085	494,472	296,880	149,689	156,028	675,000	87,845	6,658,768
Capital Outlay	496,700	115,000							555,000	1,166,700
Debt Service		2,736,304		373,875						3,110,179
Transfers to Other Funds	797,788	555,500	457,180			40,290	78,050			1,928,808
Fund Balance/Equity Reserves	32,762	65,769	78,163				14,699			191,393
Total Expenditures / Uses	2,548,163	7,511,525	4,089,290	1,794,875	679,421	806,020	571,070	675,000	652,700	19,328,064

Revenues / Sources



Expenditures / Uses



Fund Summaries

Enterprise Funds

STORM WATER

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	64,417	54,025	44,000
Charges for Services	2,316,550	2,351,397	2,504,163
Interest	794	10,000	
Other Revenue	1,558		
Total Revenues / Sources	2,383,319	2,415,422	2,548,163
<u>Expenditures / Uses</u>			
Wages	171,139	177,793	193,503
Supplies	20,767	31,061	30,941
Other Services & Charges	817,788	767,593	996,469
Capital Outlay		606,000	496,700
Transfers to Other Funds	876,379	809,902	797,788
Fund Balance/Equity Reserves		23,073	32,762
Total Expenditures / Uses	1,886,072	2,415,422	2,548,163

WASTEWATER TREATMENT

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	3,870		3,870
Charges for Services	6,194,532	6,261,966	7,150,478
Interest	31,388	100,000	25,000
Special Assessments		262,887	252,737
Other Revenue	188,841	79,440	79,440
Uses of Reserves		244,890	
Total Revenues / Sources	6,418,630	6,949,183	7,511,525
<u>Expenditures / Uses</u>			
Wages	1,146,366	1,240,211	1,348,507
Supplies	413,955	421,804	613,145
Other Services & Charges	3,723,475	1,983,497	2,077,300
Capital Outlay		282,500	115,000
Debt Service	1,383,330	2,519,171	2,736,304
Transfers to Other Funds	513,050	502,000	555,500
Fund Balance/Equity Reserves			65,769
Total Expenditures / Uses	7,180,175	6,949,183	7,511,525

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

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	184,560	204,790	204,790
Charges for Services	3,609,929	3,550,000	3,801,000
Interest	1,512	20,000	
Other Revenue	98,202	83,500	83,500
Total Revenues / Sources	<u>3,894,204</u>	<u>3,858,290</u>	<u>4,089,290</u>
Expenditures / Uses			
Wages	1,239,779	1,344,438	1,536,985
Supplies	335,944	392,731	354,229
Other Services & Charges	1,637,502	1,665,634	1,725,085
Transfers to Other Funds	457,988	445,740	457,180
Fund Balance/Equity Reserves		9,747	15,811
Total Expenditures / Uses	<u>3,671,213</u>	<u>3,858,290</u>	<u>4,089,290</u>

GOLF COURSES

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	1,420	1,420	1,420
Charges for Services	1,054,551	1,071,990	1,082,490
Interest	40,476	40,000	40,000
Other Revenue		92,750	92,715
Interfund Transfers	538,250	538,250	578,250
Total Revenues / Sources	<u>1,634,697</u>	<u>1,744,410</u>	<u>1,794,875</u>
Expenditures / Uses			
Wages	667,157	681,426	735,954
Supplies	212,637	202,973	190,574
Other Services & Charges	688,331	487,180	494,472
Debt Service	152,657	372,831	373,875
Total Expenditures / Uses	<u>1,720,782</u>	<u>1,744,410</u>	<u>1,794,875</u>

*Fund Summaries***Enterprise Funds****SPORTS CENTER**

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	520	520	520
Charges for Services	113,672	115,000	115,500
Interest	732	20,000	
Other Revenue	462,327	393,950	449,649
Uses of Reserves		124,262	113,752
Total Revenues / Sources	<u>577,251</u>	<u>653,732</u>	<u>679,421</u>
Expenditures / Uses			
Wages	241,759	288,419	309,841
Supplies	78,478	80,670	72,700
Other Services & Charges	597,598	284,643	296,880
Total Expenditures / Uses	<u>917,835</u>	<u>653,732</u>	<u>679,421</u>

FORESTRY

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	270	270	270
Charges for Services	680,416	754,500	805,000
Interest	41	4,000	
Other Revenue	1,994	750	750
Total Revenues / Sources	<u>682,721</u>	<u>759,520</u>	<u>806,020</u>
Expenditures / Uses			
Wages	447,645	475,718	527,465
Supplies	152,699	90,569	88,576
Other Services & Charges	154,750	149,493	149,689
Transfers to Other Funds	34,123	38,000	40,290
Fund Balance/Equity Reserves		5,740	
Total Expenditures / Uses	<u>789,217</u>	<u>759,520</u>	<u>806,020</u>

Fund Summaries

Enterprise Funds

ANIMAL CONTROL

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Licenses & Permits	11,261	5,000	6,000
Other Intergovernmental		690	690
Charges for Services	45,323	48,080	98,440
Interest	36	100	
Other Revenue	346	300	300
Total Revenues / Sources	<u>56,966</u>	<u>54,170</u>	<u>105,430</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	1,678	1,890	44,640
Transfers to Other Funds	52,228	52,280	54,820
Fund Balance/Equity Reserves			5,970
Total Expenditures / Uses	<u>53,906</u>	<u>54,170</u>	<u>105,430</u>

RIGHT-OF-WAY MAINTENANCE

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	342	345	345
Charges for Services	290,401	308,285	322,200
Interest	69	250	
Other Revenue	490		250
Total Revenues / Sources	<u>291,302</u>	<u>308,880</u>	<u>322,795</u>
<u>Expenditures / Uses</u>			
Wages	112,133	180,144	190,867
Supplies	27,305	58,539	56,439
Other Services & Charges	47,223	54,797	59,389
Transfers to Other Funds	14,548	15,400	16,100
Total Expenditures / Uses	<u>201,209</u>	<u>308,880</u>	<u>322,795</u>

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

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	350	345	345
Charges for Services		130,945	142,500
Interest		500	
Other Revenue	7		
Uses of Reserves		75,000	
Total Revenues / Sources	<u>357</u>	<u>206,790</u>	<u>142,845</u>
Expenditures / Uses			
Wages	26,464	35,593	39,301
Supplies	52,224	37,946	35,686
Other Services & Charges	79,403	126,651	51,999
Transfers to Other Funds		6,600	7,130
Fund Balance/Equity Reserves			8,729
Total Expenditures / Uses	<u>158,090</u>	<u>206,790</u>	<u>142,845</u>

AIRPORT

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	82,109	24,700	503,700
Interest	66		
Other Revenue	90,727	70,000	73,000
Interfund Transfers			76,000
Total Revenues / Sources	<u>172,902</u>	<u>94,700</u>	<u>652,700</u>
Expenditures / Uses			
Wages			
Supplies	9,505	8,200	9,855
Other Services & Charges	265,376	80,885	87,845
Capital Outlay			555,000
Fund Balance/Equity Reserves		5,615	
Total Expenditures / Uses	<u>274,881</u>	<u>94,700</u>	<u>652,700</u>

Fund Summaries

Enterprise Funds

STREET LIGHT UTILITY

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Charges for Services			650,000
Interfund Transfers			25,000
Total Revenues / Sources			675,000
<u>Expenditures / Uses</u>			
Other Services & Charges			675,000
Total Expenditures / Uses			675,000

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.

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

Fund Summaries

Internal Service Funds

Information Technology	Vehicles & Equipment	Radio Communications	Total
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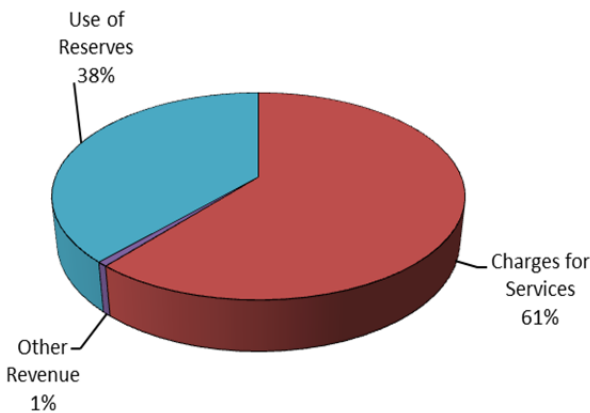
Revenues / Sources

Other Intergovernmental	1,130			1,130
Charges for Services	976,021	1,435,235	288,962	2,700,218
Interest			500	500
Other Revenue		30,000		30,000
Use of Reserves		1,685,265		1,685,265
Total Revenues / Sources	977,151	3,150,500	289,462	4,417,113

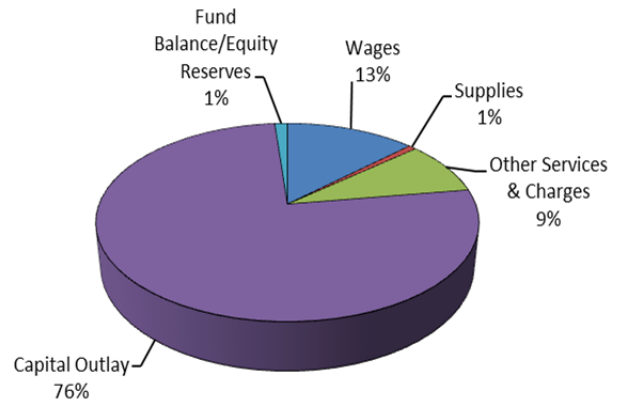
Expenditures / Uses

Wages	575,007			575,007
Supplies	18,100	4,000	12,360	34,460
Other Services & Charges	309,701	31,500	46,174	387,375
Capital Outlay	74,343	3,115,000	174,582	3,363,925
Fund Balance/Equity Reserves			56,346	56,346
Total Expenditures / Uses	977,151	3,150,500	289,462	4,417,113

Revenues / Sources



Expenditures / Uses



Fund Summaries

Internal Service Funds

INFORMATION TECHNOLOGY

	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,130	1,130	1,130
Charges for Services	873,467	940,000	976,021
Interest	68	10,000	
Other Revenue	1,561		
Uses of Reserves		2,819	
Total Revenues / Sources	<u>876,226</u>	<u>953,949</u>	<u>977,151</u>
<u>Expenditures / Uses</u>			
Wages	442,157	496,782	575,007
Supplies	19,843	18,300	18,100
Other Services & Charges	538,724	309,973	309,701
Capital Outlay		128,894	74,343
Total Expenditures / Uses	<u>1,000,724</u>	<u>953,949</u>	<u>977,151</u>

VEHICLES & EQUIPMENT

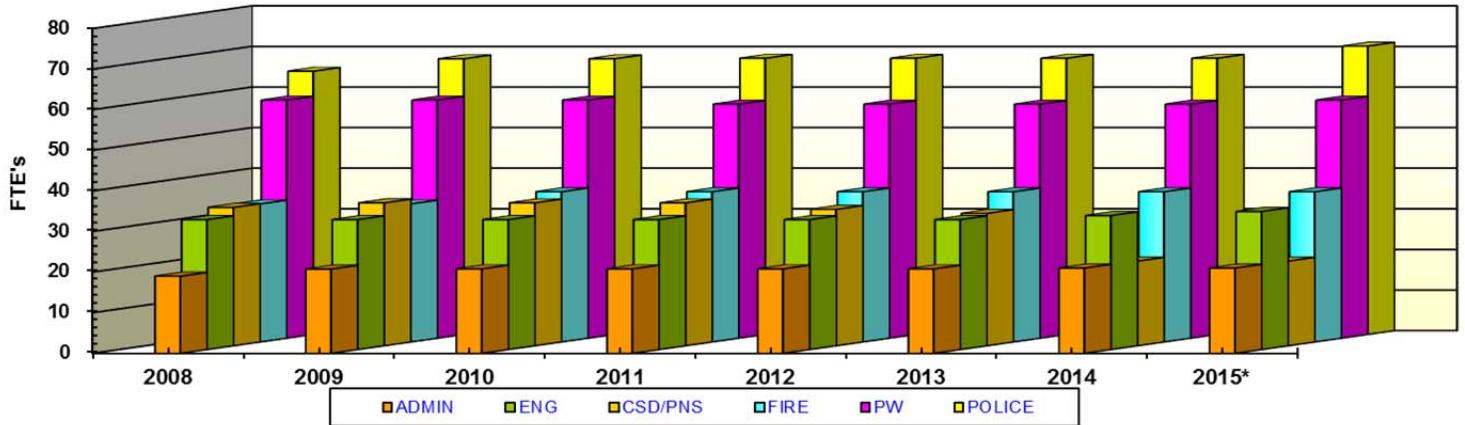
	2013 Actual	2014 Budget	2015 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,311,463	1,332,051	1,435,235
Interest	2,831	30,000	
Other Revenue	15,849	30,000	30,000
Interfund Transfers	12,162		
Uses of Reserves			1,685,265
Total Revenues / Sources	<u>1,342,305</u>	<u>1,392,051</u>	<u>3,150,500</u>
<u>Expenditures / Uses</u>			
Supplies	642	4,000	4,000
Other Services & Charges	1,078,059	31,500	31,500
Capital Outlay		1,356,551	3,115,000
Total Expenditures / Uses	<u>1,078,701</u>	<u>1,392,051</u>	<u>3,150,500</u>

*Fund Summaries***Internal Service Funds****RADIO COMMUNICATIONS**

	2013 Actual	2014 Budget	2015 Budget
Revenues / Sources			
Other Intergovernmental	7,150		
Charges for Services	289,298	279,977	288,962
Interest	800	5,000	500
Other Revenue	36		
Total Revenues / Sources	<u>297,284</u>	<u>284,977</u>	<u>289,462</u>
Expenditures / Uses			
Wages			
Supplies	744	12,360	12,360
Other Services & Charges	200,757	97,659	46,174
Capital Outlay		85,000	174,582
Fund Balance/Equity Reserves		89,958	56,346
Total Expenditures / Uses	<u>201,501</u>	<u>284,977</u>	<u>289,462</u>

CITY OF MOORHEAD STAFFING LEVEL

FULL TIME EQUIVALENTS (FTE'S)



<u>DEPT</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
ADMIN	19.000	20.750	20.800	20.800	20.800	20.800	21.000	21.000
ENG	32.000	32.000	32.000	32.000	32.000	32.000	33.000	34.000
CSD/PNS	34.080	35.200	35.200	35.200	33.600	32.600	20.850	20.850
FIRE	34.000	34.000	37.000	37.000	37.000	37.000	37.000	37.000
PARKS							13.000	13.000
PW	58.630	58.630	58.630	57.630	57.630	57.630	57.630	58.630
POLICE	64.815	67.875	67.875	68.000	68.000	68.000	68.000	71.000
Total FTE's	242.525	248.455	251.505	250.630	249.030	248.030	250.480	255.480

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).

*** 2015 STAFFING LEVEL CHANGES:**

- + 2.0 FTE Police Officer
- + 1.0 FTE Community Service Officer
- + 1.0 FTE Heavy Equipment Operator
- + 1.0 FTE Engineering Technician

*** UNFILLED UNFUNDED POSITIONS**

Fire	1.0	Firefighter
Administration	1.0	Assistant City Manager
	<u>2.0</u>	