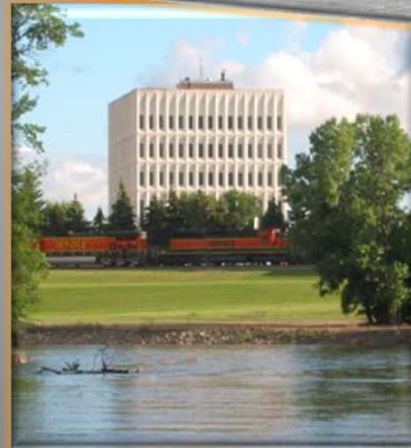


# CITY OF MOORHEAD



## 2016 OPERATING & CAPITAL BUDGET



# CITY OF MOORHEAD, MINNESOTA 2016 OPERATING & CAPITAL BUDGET

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

**December 8, 2015**

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 2016 Operating and Capital Budget of \$77,757,437 for the fiscal year commencing on January 1, 2016 and ending on December 31, 2016. 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 2016 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, Committee of the Whole budget meetings, and by evaluating anticipated revenues and expenditures for fiscal year 2016.

### **Budget Process**

The 2016 Budget process took a different approach from previous years in that it began in January 2015 with the creation and implementation of the Advisory Budget Work Group (ABWG) 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 February to provide input and guidance throughout development of the budget. The City Manager and Finance Director presented a high-level overview of the *Proposed 2016* Operating and Capital Budget to the entire City Council on August 17, 2015, 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 incorporated within the 2016 budget, and addressed special priorities and initiatives for 2016. 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 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 2016. A *supplemental capital budget* was utilized in the 2016 budgeting process and is incorporated within this 2016 Operating and Capital Budget.

## **Budget Approval Timeline**

The tax levy provisions contained within the 2016 Budget were affirmed by the Mayor and City Council on September 28, 2015 to comply with statutory requirements to certify the preliminary 2015 tax levy payable 2016 and adopt the *Proposed 2016 Budget* by September 30, 2015. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 7, 2015 at which time public input was received, with the final 2015 property tax levy payable 2016 and the final 2016 Operating and Capital Budget being adopted that same evening following the Truth-in-Taxation presentation.

## **2016 Revenues & Expenditures**

As in previous years, the primary emphasis in preparing the 2016 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 2016 are only projected to increase \$14,238 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 \$1.1M in new property tax revenue.

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 2016, 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 2016 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2016 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 2016 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 2016 Budget includes the City's Information Technology, Vehicle and Radio Internal Service Funds.

## **2016 Budget Summary**

The City of Moorhead's 2016 Operating & Capital Budget totals \$77,757,437; a projected increase of \$3,440,265 (4.6%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the Proposed 2016 budget reflects an increase of \$2,490,175 (8.0%) over 2015 levels. Roughly half of this increase (\$1.2M) is attributable to the replacement of four (4) transit buses. In addition, \$635,000 of the increase reflects additional staff authorized during 2015, as well as, four (4) proposed additional staff in 2016 for public safety. After accounting for these two extraordinary items, the operating budget increase in the General Fund and Special Revenue Funds would be 2.1%. Budget highlights for both revenues and expenditures are as follows:

### **Projected Revenues**

- Local Government Aid (LGA) for 2016 is \$7,128,746, which is an increase of \$14,242 (0.2%) over the 2015 LGA allocation of \$7,114,504.
- 78% of the proposed property tax levy increase is attributable to market value growth in existing and new properties; 8% for existing operations; and 14% for additional staffing proposed in 2016 for public safety. The total final 2015 Tax Levy Payable 2016 is \$11,112,844 which is a \$1,459,870 (15.1%) 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 \$6,475,000, an increase of \$125,000 from 2015 in accordance with the transfer agreement developed and adopted in 2014. Based on Moorhead Public Service 2016 revenue estimates, this is approximately 14.8% of gross electric utility revenues. Under the City Charter the Electric Fund transfer to the General Fund cannot exceed 20% of gross revenues. The 2016 budget year is the 2<sup>nd</sup> year of a four-year agreement governing transfers between the Electric and General Funds.
- The following fee increases are being implemented in 2016:
  - ⊖ 4% - 6% rate increase in the Wastewater Treatment Fund to provide resources for debt service relating to sanitation lift station improvements.
  - ⊖ A 5% across the board rate increase for building permits and associated fees to provide funding for the additional building inspector position added in 2015.
  - ⊖ A 20¢ increase in the monthly mosquito control fee to fully fund three (3) aerial applications per year.
  - ⊖ The street light utility fee has been restructured as a flat \$4.00/month across the board for all customer classes.
  - ⊖ Various park recreation fees, park facility rental fees and golf course fees.
- The 2015 EDA Tax Levy Payable 2016 reflects a \$10,000 increase to \$360,000 in anticipation of a relocation plan for the Economic Development function.

## Projected Expenditures

- Overall, 2016 operating budgets, with the exception of wages and benefits, primarily remain at 2015 budget levels.
- There is 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. Year 2 of this plan is included within the 2016 Operating and Capital Budget.
- Increase to Red River Regional Dispatch Center (RRRDC) cost of services was \$42,000 (6%) which is consistent with previous years.
- There were essentially no operating budget increases with the exception of the following items, which are primarily nondiscretionary in nature:
  - General Liability Insurance – 5%
  - Auto Insurance – 2%

The increase in General Liability premiums is slightly higher than normal due to higher than projected property losses in 2014 according to the League of Minnesota Cities Insurance Trust.

- A 2% wage adjustment has been incorporated within the 2016 Operating and Capital Budget along with step increases based on the City's current compensation plan. The total cost for this component of the budget is slightly over \$880,000 citywide, inclusive of General and Enterprise funds.
- As part of the total compensation package, a 2.2% increase in health insurance benefits has been included in the 2016 Budget which is the rate increase to City of Moorhead premiums through Lakes Country Service Cooperative, totaling just \$52,000 citywide. This is the lowest premium increase realized by the City ever without restructuring coverage levels.
- A 5% rate increase has been included for workers' compensation insurance.
- Due to the retirement of a G.O. bond issue in 2015, a reduction of \$210,000 in tax levy required for debt service helped mitigate the effect of the 2015A Improvement Bond levy impact.
- There is a significant increase in the capital outlay line item of the Mass Transit Fund due to the scheduled replacement of three (3) 35' buses and a 30' bus.
- Another significant capital outlay expenditure included within the 2016 Operating and Capital Budget is \$1,000,000 in the Radio Fund for the purchase of new radio equipment to accommodate migration of the public safety radio system to the statewide Allied Radio Matrix for Emergency Response (ARMER) system. This equipment will be funded through the use of Radio Fund reserves.

## **2016 Staffing**

During 2015, the following staffing changes were approved and implemented:

- 1 Building Inspector
- 1 IT Programmer/Analyst
- 1 Police Sergeant
- .15 Appraiser

In addition, the following positions are included in the 2016 Operating and Capital Budget, bringing the total staffing level to 261.63, an increase of 6.15 FTE's over January 1, 2015 levels.

- 1 Police Officer (Street Crimes Task Force)
- 1 Patrol Officer (Police)
- 1 Records Specialist (Police)
- 1 Unfunded Firefighter
- 1 Assistant Fire Marshal

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

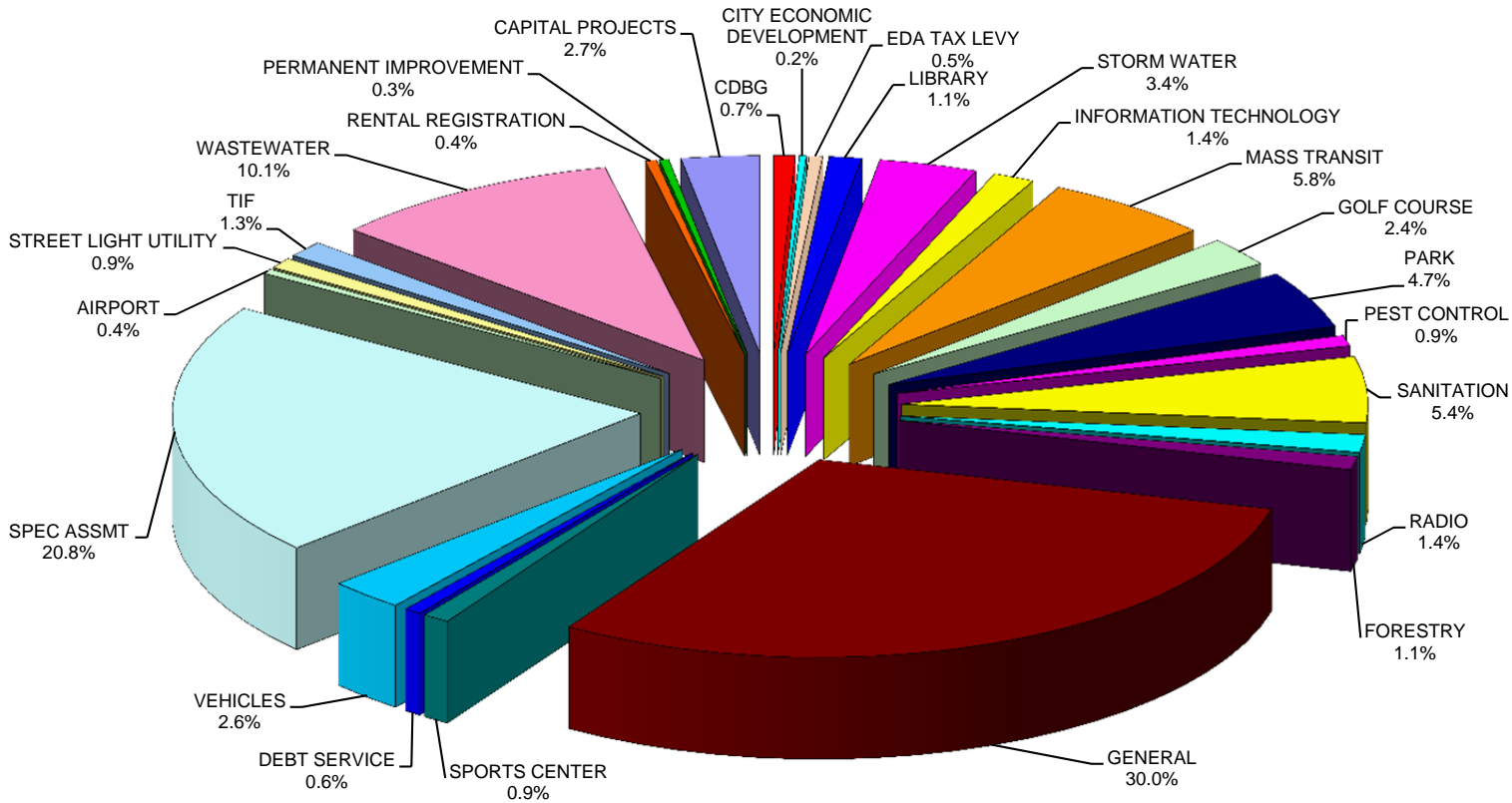
- 1 Assistant City Manager

Respectfully Submitted,



Michael J. Redlinger  
City Manager

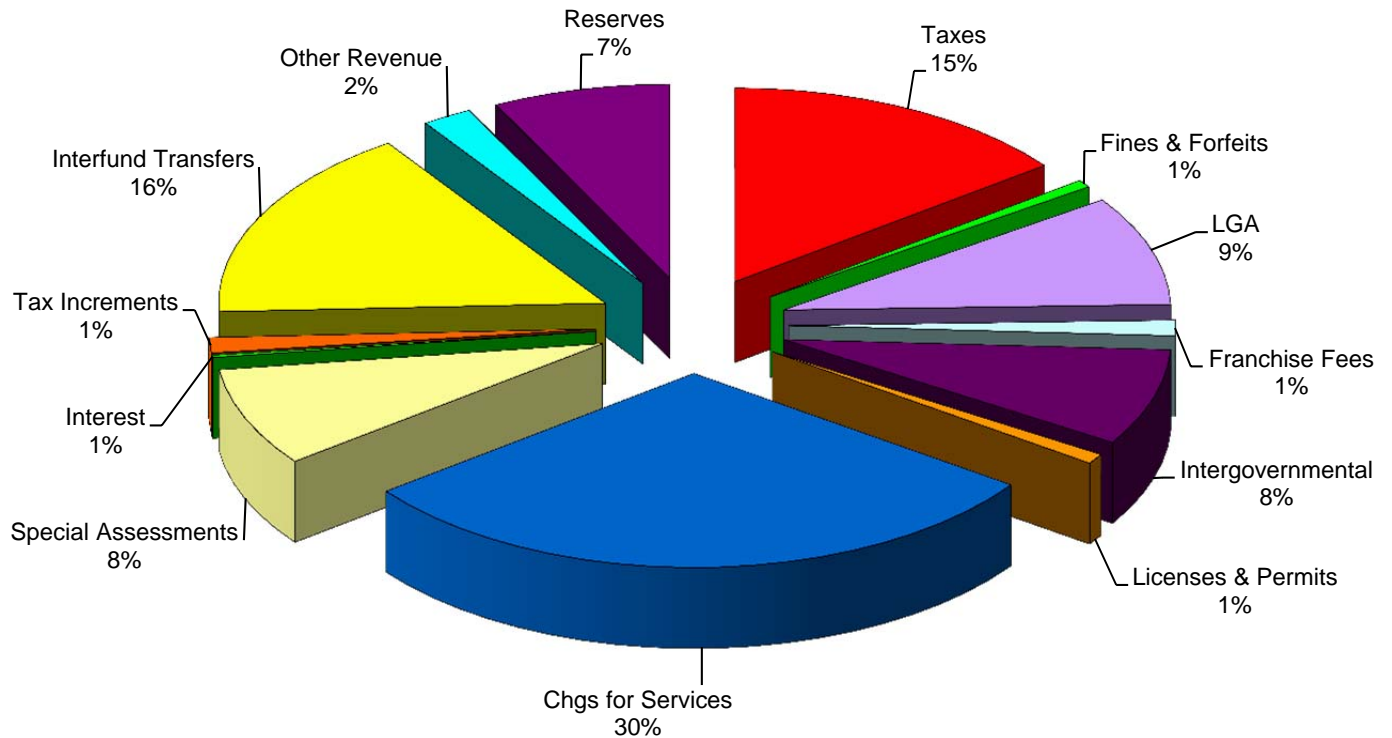
# 2016 BUDGET BY FUND



| Fund                      | Budget<br>2015       | Budget<br>2016       | Increase<br>(Decrease) |
|---------------------------|----------------------|----------------------|------------------------|
| CDBG                      | \$ 574,355           | \$ 572,375           | \$ (1,980)             |
| CITY ECONOMIC DEVELOPMENT | 247,423              | 185,207              | (62,216)               |
| EDA TAX LEVY              | 350,000              | 360,000              | 10,000                 |
| LIBRARY                   | 854,634              | 867,840              | 13,206                 |
| STORM WATER               | 2,548,163            | 2,638,605            | 90,442                 |
| INFORMATION TECHNOLOGY    | 977,151              | 1,114,064            | 136,913                |
| MASS TRANSIT              | 3,139,669            | 4,518,506            | 1,378,837              |
| GOLF COURSE               | 1,794,875            | 1,851,885            | 57,010                 |
| PARK                      | 3,518,326            | 3,641,816            | 123,490                |
| PEST CONTROL              | 571,070              | 679,929              | 108,859                |
| SANITATION                | 4,089,290            | 4,179,880            | 90,590                 |
| RADIO                     | 289,462              | 1,118,605            | 829,143                |
| FORESTRY                  | 806,020              | 834,311              | 28,291                 |
| GENERAL                   | 22,274,445           | 23,285,256           | 1,010,811              |
| SPORTS CENTER             | 679,421              | 720,354              | 40,933                 |
| DEBT SERVICE              | 659,927              | 458,723              | (201,204)              |
| VEHICLES                  | 3,150,500            | 2,036,500            | (1,114,000)            |
| SPEC ASSMT                | 15,279,695           | 16,181,933           | 902,238                |
| AIRPORT                   | 652,700              | 301,758              | (350,942)              |
| STREET LIGHT UTILITY      | 675,000              | 676,820              | 1,820                  |
| TIF                       | 1,042,700            | 1,025,179            | (17,521)               |
| WASTEWATER                | 7,511,525            | 7,859,843            | 348,318                |
| RENTAL REGISTRATION       | 281,096              | 299,123              | 18,027                 |
| PERMANENT IMPROVEMENT     | 251,925              | 251,925              | -                      |
| CAPITAL PROJECTS          | 2,097,800            | 2,097,000            | (800)                  |
|                           | <u>\$ 74,317,172</u> | <u>\$ 77,757,437</u> | <u>\$ 3,440,265</u>    |

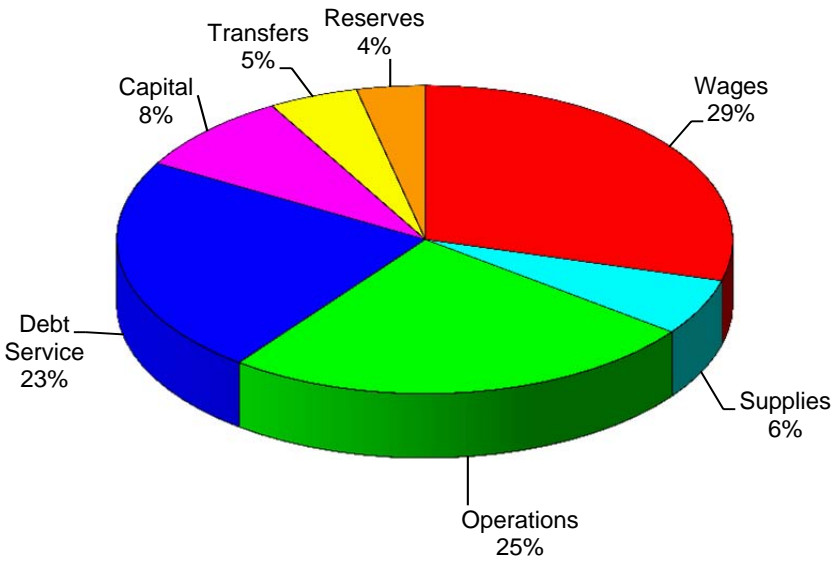


## 2016 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



| SOURCE              | 2016<br>BUDGET |
|---------------------|----------------|
| Taxes               | \$11,472,844   |
| Fines & Forfeits    | 491,800        |
| LGA                 | 7,128,746      |
| Franchise Fees      | 1,000,000      |
| Intergovernmental   | 6,261,704      |
| Licenses & Permits  | 654,045        |
| Chgs for Services   | 23,235,040     |
| Interest            | 145,109        |
| Special Assessments | 6,392,422      |
| Tax Increments      | 996,460        |
| Interfund Transfers | 12,586,786     |
| Other Revenue       | 1,626,282      |
| Reserves            | 5,766,199      |
|                     | \$77,757,437   |

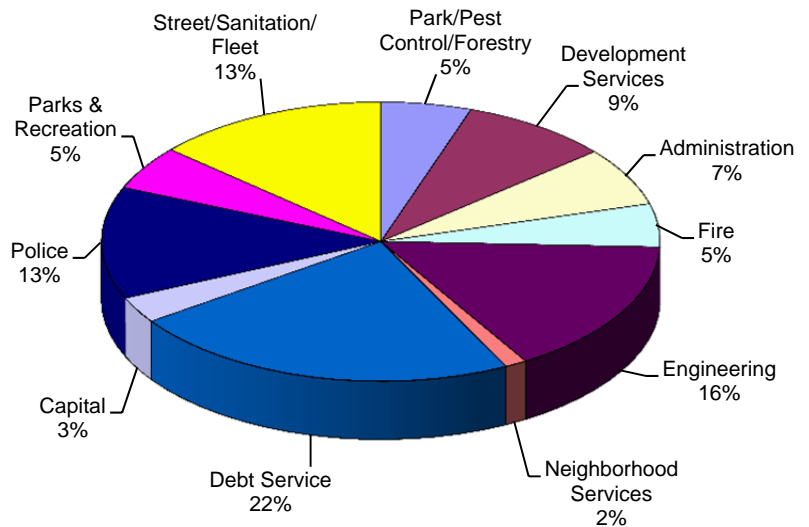
## 2016 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



| 2016         |                      |
|--------------|----------------------|
| CATEGORY     | BUDGET               |
| Wages        | \$ 22,796,061        |
| Supplies     | 4,597,377            |
| Operations   | 19,494,513           |
| Debt Service | 17,849,093           |
| Capital      | 6,583,780            |
| Transfers    | 3,646,786            |
| Reserves     | 2,789,827            |
|              | <b>\$ 77,757,437</b> |

## 2016 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

| 2016                       |                      |
|----------------------------|----------------------|
| FUNCTION                   | BUDGET               |
| Park/Pest Control/Forestry | \$ 4,068,621         |
| Development Services       | 6,708,258            |
| Administration             | 5,267,176            |
| Fire                       | 3,892,567            |
| Engineering                | 12,208,034           |
| Neighborhood Services      | 985,706              |
| Debt Service               | 17,665,835           |
| Capital                    | 2,348,925            |
| Police                     | 10,097,239           |
| Parks & Recreation         | 3,965,089            |
| Street/Sanitation/Fleet    | 10,549,987           |
|                            | <b>\$ 77,757,437</b> |

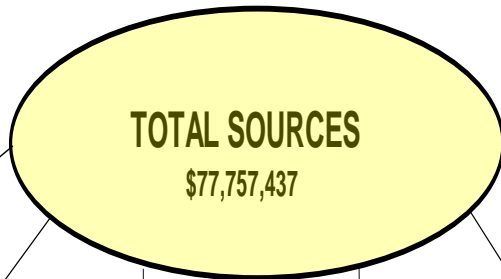


# 2016 BUDGETED REVENUE - ALL FUNDS

## FUNDING SOURCES AND FUND DISTRIBUTION

|                        |                            |                    |                            |                             |                            |                      |
|------------------------|----------------------------|--------------------|----------------------------|-----------------------------|----------------------------|----------------------|
| <b>TAXES</b>           | <b>INTERGOV'TL REVENUE</b> | <b>INTEREST</b>    | <b>SPECIAL ASSESSMENTS</b> | <b>FINES &amp; FORFEITS</b> | <b>INTERFUND TRANSFERS</b> | <b>RESERVES</b>      |
| \$11,472,844<br>14.75% | \$6,261,704<br>8.05%       | \$145,109<br>0.19% | \$6,392,422<br>8.22%       | \$491,800<br>0.63%          | \$12,586,786<br>16.19%     | \$5,766,199<br>7.42% |

|                      |                             |                               |                       |                       |                      |
|----------------------|-----------------------------|-------------------------------|-----------------------|-----------------------|----------------------|
| <b>LGA</b>           | <b>CHARGES FOR SERVICES</b> | <b>LICENSES &amp; PERMITS</b> | <b>TAX INCREMENTS</b> | <b>FRANCHISE FEES</b> | <b>OTHER REVENUE</b> |
| \$7,128,746<br>9.17% | \$23,235,040<br>29.88%      | \$654,045<br>0.84%            | \$996,460<br>1.28%    | \$1,000,000<br>1.29%  | \$1,626,282<br>2.09% |



**INTERNAL SERVICE FUNDS**

|              |                    |
|--------------|--------------------|
| Intergov'tl  | 1,130              |
| Chgs/Serv    | 2,903,735          |
| Interest     | 500                |
| Other        | 30,824             |
| Reserves     | 1,332,980          |
| <b>Total</b> | <b>\$4,269,169</b> |

**ENTERPRISE FUNDS**

|               |                     |
|---------------|---------------------|
| Intergov'tl   | 400,334             |
| Chgs/Serv     | 17,092,434          |
| Spec Assmts   | 294,081             |
| Interest      | 66,000              |
| Lic/Permits   | 4,000               |
| Interfund Tfr | 659,750             |
| Other         | 768,859             |
| Reserves      | 457,927             |
| <b>Total</b>  | <b>\$19,743,385</b> |

**SPECIAL REVENUE FUNDS**

|               |                     |
|---------------|---------------------|
| Taxes         | 4,210,205           |
| Intergov'tl   | 4,118,412           |
| Chgs/Serv     | 759,276             |
| Fines/Forf    | 11,000              |
| Interfund Tfr | 489,445             |
| Other         | 515,581             |
| Reserves      | 340,948             |
| <b>Total</b>  | <b>\$10,444,867</b> |

**GENERAL FUND**

|                |                     |
|----------------|---------------------|
| Taxes          | 2,288,457           |
| LGA            | 7,128,746           |
| Intergov'tl    | 1,021,549           |
| Franchise Fees | 1,000,000           |
| Chgs/Serv      | 2,479,595           |
| Interest       | 68,634              |
| Lic/Permits    | 650,045             |
| Fines/Forf     | 480,800             |
| Interfund Tfr  | 7,976,930           |
| Other          | 190,500             |
| <b>Total</b>   | <b>\$23,285,256</b> |

**DEBT SERVICE**

|               |                     |
|---------------|---------------------|
| Taxes         | 4,974,182           |
| Intergov'tl   | 468,354             |
| Increments    | 996,460             |
| Spec Assmts   | 6,098,341           |
| Interest      | 9,975               |
| Interfund Tfr | 1,383,661           |
| Other         | 100,518             |
| Reserves      | 3,634,344           |
| <b>Total</b>  | <b>\$17,665,835</b> |

**CAPITAL PROJECTS**

|               |                    |
|---------------|--------------------|
| Interfund Tfr | 2,077,000          |
| Other         | 20,000             |
| Intergov'tl   | 251,925            |
| <b>Total</b>  | <b>\$2,348,925</b> |

|              |                    |
|--------------|--------------------|
| Computer     | 1,114,064          |
| Radio        | 289,462            |
| Vehicle      | 1,532,663          |
| Reserves     | 1,332,980          |
| <b>Total</b> | <b>\$4,269,169</b> |

|                      |                     |
|----------------------|---------------------|
| Storm Water          | 2,638,605           |
| Wastewater           | 7,679,355           |
| Sanitation           | 4,122,790           |
| Golf Course          | 1,851,885           |
| Sports Center        | 578,589             |
| Forestry             | 812,020             |
| Animal Control       | 117,290             |
| ROW Mtce             | 325,595             |
| Mosquitos            | 230,745             |
| Airport              | 253,584             |
| Street Light Utility | 675,000             |
| Reserves             | 457,927             |
| <b>Total</b>         | <b>\$19,743,385</b> |

|              |                     |
|--------------|---------------------|
| CDBG         | 572,375             |
| Library      | 867,840             |
| Rental Regis | 225,225             |
| Park Fund    | 3,122,364           |
| HHIC         | 483,301             |
| Comstock Hse | 36,151              |
| Transit      | 4,251,456           |
| EDA          | 545,207             |
| Reserves     | 340,948             |
| <b>Total</b> | <b>\$10,444,867</b> |

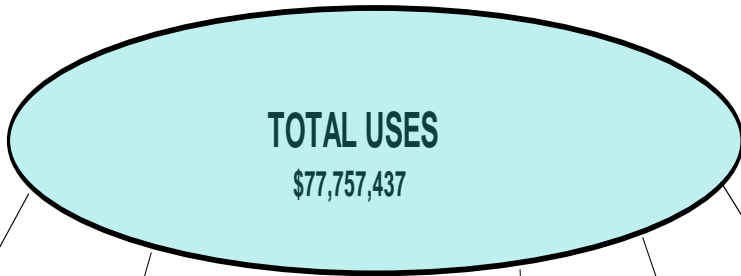
|                |                     |
|----------------|---------------------|
| Police         | 8,903,259           |
| Fire           | 3,892,567           |
| Streets        | 2,272,196           |
| Mtce/Gen Bldg  | 2,372,326           |
| Administration | 811,768             |
| Acctg/Psnl     | 1,144,624           |
| Engineering    | 1,709,586           |
| CD/Assessing   | 788,270             |
| Plng/Codes     | 744,100             |
| Prog/Serv      | 70,560              |
| Legal          | 495,000             |
| Self Ins       | 38,000              |
| Reserves       | 43,000              |
| <b>Total</b>   | <b>\$23,285,256</b> |

|                |                     |
|----------------|---------------------|
| Mun Impr       | 65,000              |
| MYHA Arena     | 72,568              |
| 34th St Bridge | 97,448              |
| Debt Service   | 102,000             |
| Tax Increment  | 996,460             |
| Spec Assmt     | 12,698,015          |
| Reserves       | 3,634,344           |
| <b>Total</b>   | <b>\$17,665,835</b> |

|                |                    |
|----------------|--------------------|
| Capital Impr   | 2,097,000          |
| Permanent Impr | 251,925            |
| <b>Total</b>   | <b>\$2,348,925</b> |

# 2016 BUDGETED USES - ALL FUNDS CATEGORY AND FUND DISTRIBUTION

|                        |                      |                        |                      |                        |                      |                      |
|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|
| WAGES & BENEFITS       | SUPPLIES             | DEBT SERVICE           | CAPITAL OUTLAY       | OTHER                  | INTERFUND TRANSFERS  | RESERVES             |
| \$22,796,061<br>29.32% | \$4,597,377<br>5.91% | \$17,849,093<br>22.95% | \$6,583,780<br>8.47% | \$19,494,513<br>25.07% | \$3,646,786<br>4.69% | \$2,789,827<br>3.59% |



| INTERNAL SERVICE FUNDS |                    |
|------------------------|--------------------|
| Wages                  | 646,837            |
| Supplies               | 23,100             |
| Other                  | 408,580            |
| Capital                | 3,126,500          |
| Reserves               | 64,152             |
| <b>Total</b>           | <b>\$4,269,169</b> |

| ENTERPRISE FUNDS |                     |
|------------------|---------------------|
| Wages            | 4,875,795           |
| Supplies         | 1,503,757           |
| Other            | 7,632,734           |
| Debt             | 3,031,898           |
| Capital          | 662,680             |
| Transfers        | 2,014,841           |
| Reserves         | 21,680              |
| <b>Total</b>     | <b>\$19,743,385</b> |

| SPECIAL REVENUE FUNDS |                     |
|-----------------------|---------------------|
| Wages                 | 2,317,880           |
| Supplies              | 260,764             |
| Other                 | 5,261,728           |
| Capital               | 1,801,000           |
| Transfers             | 783,495             |
| Reserves              | 20,000              |
| <b>Total</b>          | <b>\$10,444,867</b> |

| GENERAL FUND |                     |
|--------------|---------------------|
| Wages        | 14,955,549          |
| Supplies     | 2,698,256           |
| Other        | 5,588,451           |
| Reserves     | 43,000              |
| <b>Total</b> | <b>\$23,285,256</b> |

| DEBT SERVICE |                     |
|--------------|---------------------|
| Debt         | 14,817,195          |
| Supplies     | 550                 |
| Other        | 57,095              |
| Transfers    | 150,000             |
| Reserves     | 2,640,995           |
| <b>Total</b> | <b>\$17,665,835</b> |

| CAPITAL PROJECTS |                    |
|------------------|--------------------|
| Supplies         | 110,950            |
| Capital          | 993,600            |
| Other            | 545,925            |
| Transfers        | 698,450            |
| <b>Total</b>     | <b>\$2,348,925</b> |

|              |                    |
|--------------|--------------------|
| Computer     | 1,049,912          |
| Radio        | 1,118,605          |
| Vehicle      | 2,036,500          |
| Reserves     | 64,152             |
| <b>Total</b> | <b>\$4,269,169</b> |

|                      |                     |
|----------------------|---------------------|
| Storm Water          | 2,628,905           |
| Wastewater           | 7,859,843           |
| Sanitation           | 4,179,880           |
| Golf Course          | 1,851,885           |
| Sports Center        | 720,354             |
| Forestry             | 834,311             |
| Animal Control       | 113,360             |
| ROW Mtce             | 331,894             |
| Mosquitos            | 222,695             |
| Airport              | 301,758             |
| Street Light Utility | 676,820             |
| Reserves             | 21,680              |
| <b>Total</b>         | <b>\$19,743,385</b> |

|                     |                     |
|---------------------|---------------------|
| CDBG                | 572,375             |
| Library             | 867,840             |
| Rental Registration | 299,123             |
| Park Fund           | 3,122,364           |
| HHIC                | 463,301             |
| Comstock Hse        | 36,151              |
| Transit             | 4,518,506           |
| EDA                 | 545,207             |
| Reserves            | 20,000              |
| <b>Total</b>        | <b>\$10,444,867</b> |

|                |                     |
|----------------|---------------------|
| Police         | 8,903,259           |
| Fire           | 3,892,567           |
| Streets        | 2,272,196           |
| Mtce/Gen Bldg  | 2,372,326           |
| Administration | 811,768             |
| Acctg/Psnl     | 1,144,624           |
| Engineering    | 1,709,586           |
| CD/Assessing   | 788,270             |
| Plng/Codes     | 744,100             |
| Prog/Serv      | 70,560              |
| Legal          | 495,000             |
| Self Ins       | 38,000              |
| Reserves       | 43,000              |
| <b>Total</b>   | <b>\$23,285,256</b> |

|                |                     |
|----------------|---------------------|
| Mun Impr       | 186,650             |
| MYHA Arena     | 72,568              |
| 34th St Bridge | 97,448              |
| Debt Service   | 102,057             |
| Tax Increment  | 986,501             |
| Spec Assmt     | 13,579,616          |
| Reserves       | 2,640,995           |
| <b>Total</b>   | <b>\$17,665,835</b> |

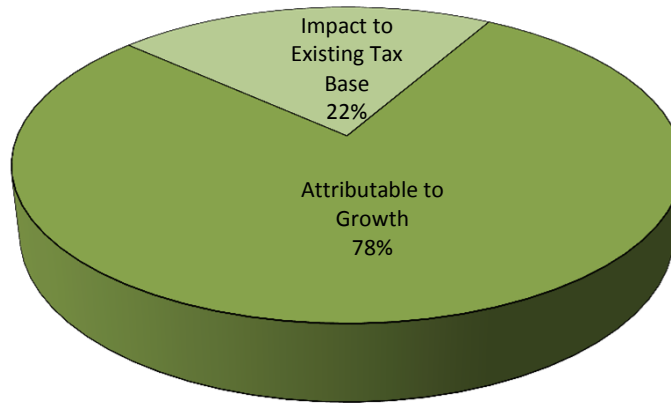
|                |                    |
|----------------|--------------------|
| Capital Impr   | 2,097,000          |
| Permanent Impr | 251,925            |
| <b>Total</b>   | <b>\$2,348,925</b> |

**CITY OF MOORHEAD  
2015 TAX LEVY PAYABLE 2016**

|  |    |           |                      |            |
|--|----|-----------|----------------------|------------|
| <b>2014 Tax Levy Payable 2015</b>      |    | <b>\$</b> | <b>9,652,974</b>     |            |
| <u>Increases resulting from growth</u> |    |           |                      |            |
| New Construction                       | \$ |           | 284,150              |            |
| Market Value Adjustments               |    |           | 806,480              |            |
| Expiring Exemptions                    |    |           | 52,440               |            |
|  |    |           | 1,143,070            | <u>78%</u> |
| <u>Increases to existing tax base</u>  |    |           |                      |            |
| Existing Tax Base for Operations       | \$ |           | 110,210              |            |
| Additional Public Safety Staff         | \$ |           | 206,590              |            |
|  |    |           | 316,800              | <u>22%</u> |
| <b>2015 Tax Levy Payable 2016</b>      |    |           | <b>\$ 11,112,844</b> |            |

**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*

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**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                   | 2,288,457        |
| Franchise Fees          | 1,000,000        |
| Licenses & Permits      | 650,045          |
| Local Government Aid    | 7,128,746        |
| Other Intergovernmental | 1,021,549        |
| Charges for Services    | 2,479,595        |
| Fines & Forfeits        | 480,800          |
| Interest                | 68,634           |
| Other Revenue           | 190,500          |
| Interfund Transfers     | <u>7,976,930</u> |

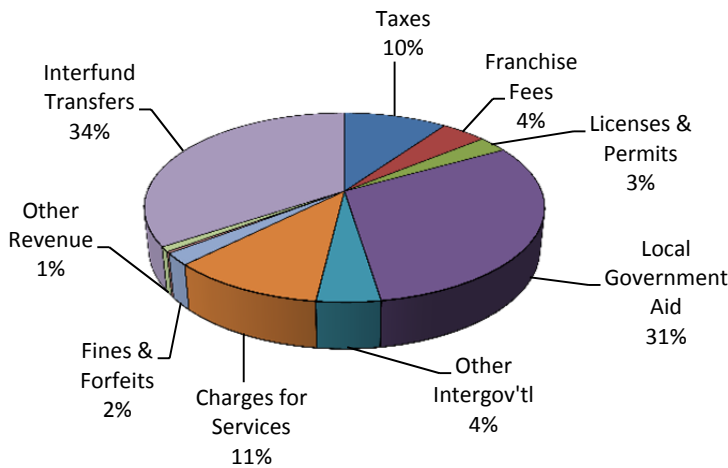
Total Revenues / Sources 23,285,256

**Expenditures / Uses**

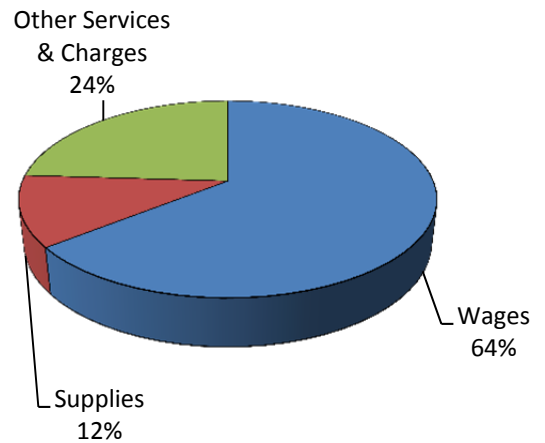
|                              |               |
|------------------------------|---------------|
| Wages                        | 14,955,549    |
| Supplies                     | 2,698,256     |
| Other Services & Charges     | 5,588,451     |
| Fund Balance/Equity Reserves | <u>43,000</u> |

Total Expenditures / Uses 23,285,256

**Revenues / Sources**



**Expenditures / Uses**



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

|   | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    |
|---|-------------------|-------------------|-------------------|
| <b>Taxes</b>                                      |                   |                   |                   |
| Property Taxes                                    | 434,209           | 1,073,645         | 2,288,457         |
| Franchise Fees                                    | 955,576           | 1,000,000         | 1,000,000         |
|   | <u>1,389,785</u>  | <u>2,073,645</u>  | <u>3,288,457</u>  |
| <b>Licenses &amp; Permits</b>                     | <u>830,504</u>    | <u>529,095</u>    | <u>650,045</u>    |
| <b>Intergovernmental Revenue</b>                  |                   |                   |                   |
| Federal Grants & Aid                              | 27,804            | 34,000            | 34,000            |
| State - Local Government Aid                      | 7,078,368         | 7,114,504         | 7,128,746         |
| State - Other Grants & Aid                        | 981,857           | 836,031           | 822,019           |
| County Grants & Aid                               | 133,350           | 77,600            | 77,600            |
| Other Intergovernmental                           | 89,273            | 87,930            | 87,930            |
|   | <u>8,310,652</u>  | <u>8,150,065</u>  | <u>8,150,295</u>  |
| <b>Charges for Services</b>                       |                   |                   |                   |
| General Government                                | 256,338           | 178,430           | 184,995           |
| Public Safety                                     | 217,316           | 142,700           | 129,450           |
| Highways & Streets                                | 1,533,303         | 2,165,150         | 2,165,150         |
|   | <u>2,006,957</u>  | <u>2,486,280</u>  | <u>2,479,595</u>  |
| <b>Fines &amp; Forfeits</b>                       |                   |                   |                   |
| Court Fines                                       | 258,315           | 329,000           | 254,000           |
| Parking Fines                                     | 238,323           | 226,800           | 226,800           |
|   | <u>496,638</u>    | <u>555,800</u>    | <u>480,800</u>    |
| <b>Miscellaneous</b>                              |                   |                   |                   |
| Interest  | 54,958            | 117,590           | 68,634            |
| Rents   | 134,516           | 54,500            | 54,500            |
| Asset Sales                                       | 61,638            | 36,050            | 50,000            |
| Other Revenue                                     | 49,870            | 43,000            | 86,000            |
|   | <u>300,982</u>    | <u>251,140</u>    | <u>259,134</u>    |
| <b>Total Revenues</b>                             | 13,335,518        | 14,046,025        | 15,308,326        |
| <b>Transfers from Other Funds</b>                 |                   |                   |                   |
| Electric  | 5,978,000         | 6,350,000         | 6,475,000         |
| Water   | 291,500           | 335,000           | 346,000           |
| Wastewater Treatment                              | 325,090           | 375,500           | 399,400           |
| Storm Water                                       | 122,251           | 128,400           | 129,730           |
| Sanitation  | 454,071           | 457,180           | 458,850           |
| Pest Control                                      | 76,256            | 78,050            | 93,610            |
| Forestry  | 38,663            | 40,290            | 40,590            |
| Street Light Utility                              |                   |                   | 33,750            |
| Capital Improvement                               | 8,500             |                   |                   |
| <b>From Reserves</b>                              |                   | 464,000           |                   |
| <b>Total Revenues and Other Financing Sources</b> | <u>20,629,849</u> | <u>22,274,445</u> | <u>23,285,256</u> |



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

|  | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|--|------------------|------------------|------------------|
| <b>Elected Officials &amp; Citywide Administration</b> |                  |                  |                  |
| Mayor & Council  | 273,447          | 276,542          | 288,366          |
| Programs, Services, Activities                         | 65,324           | 73,760           | 70,560           |
| City Manager   | 310,276          | 354,558          | 376,230          |
| City Clerk   | 97,424           | 109,761          | 111,222          |
| Elections & Voters                                     | 35,618           |                  | 35,950           |
| Finance  | 519,853          | 696,555          | 840,960          |
| Legal  | 603,750          | 475,000          | 495,000          |
| Human Resources  | 303,651          | 317,393          | 328,284          |
| Labor Relations  | 5,223            | 18,283           | 18,380           |
| Engineering  | 1,381,281        | 1,680,329        | 1,709,586        |
| Self Insurance   | 36,161           | 38,000           | 38,000           |
| Unallocated - Discretionary                            |                  | 15,000           |                  |
|  | <u>3,632,008</u> | <u>4,055,181</u> | <u>4,312,538</u> |
| <b>Police Department</b>                               |                  |                  |                  |
| Administration   | 2,166,496        | 2,280,084        | 2,416,661        |
| Community Policing                                     | 70,048           | 79,123           | 76,355           |
| Tri-College Partnership                                | 5,918            | 12,419           | 10,594           |
| Investigative  | 805,978          | 831,648          | 913,042          |
| Patrol   | 4,301,360        | 4,563,724        | 4,738,979        |
| DARE   | 88,790           | 98,438           | 98,666           |
| Youth Services   | 95,870           | 98,268           | 102,179          |
| Bike Patrol  | 1,888            | 2,517            | 2,445            |
| Tactical Team  | 14,701           | 14,701           | 16,245           |
| K-9  | 13,698           | 3,505            | 5,500            |
| Drug Court   | 1,697            |                  | 5,185            |
| Community Service                                      | 182,652          | 209,529          | 214,491          |
| Server Training  | 107              | 13,468           | 13,456           |
| Grant Funded Activities                                | 361,267          | 280,313          | 289,461          |
|  | <u>8,110,470</u> | <u>8,487,737</u> | <u>8,903,259</u> |
| <b>Fire Department</b>                                 |                  |                  |                  |
| Fire Protection  | 3,083,763        | 3,441,278        | 3,517,054        |
| ND HazMat  | 549              |                  |                  |
| Fire Training  | 116,261          | 124,938          | 128,670          |
| Fire Prevention  | 169,303          | 191,208          | 243,518          |
| Grant Funded Activities                                | 95,691           | 44,345           |                  |
| Outdoor Warning Sirens                                 | 3,506            | 3,330            | 3,325            |
|  | <u>3,469,073</u> | <u>3,805,099</u> | <u>3,892,567</u> |

## *Fund Summaries*

### General Fund

#### General Fund Expenditures and Other Financing Uses - Continued

|  | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    |
|--|-------------------|-------------------|-------------------|
| <b>Public Works Department</b>                         |                   |                   |                   |
| General Government Building                            | 305,463           | 299,905           | 310,915           |
| Street & Alley   | 2,137,562         | 1,673,389         | 1,742,416         |
| Street Cleaning  | 134,133           | 147,455           | 131,784           |
| Snow & Ice   | 142,915           | 275,801           | 271,479           |
| Traffic Signs  | 103,717           | 124,905           | 126,517           |
| Central Maintenance Shop                               | 1,775,797         | 2,060,255         | 2,061,411         |
|  | <u>4,599,587</u>  | <u>4,581,710</u>  | <u>4,644,522</u>  |
| <b>Planning &amp; Neighborhood Services Department</b> |                   |                   |                   |
| Assessing  | 358,972           | 389,630           | 420,339           |
| Planning & Zoning                                      | 200,248           | 221,441           | 236,585           |
| Community Development                                  | 163,762           | 119,709           | 178,348           |
| Neighborhood Services                                  | 141,319           | 191,918           | 189,583           |
| Building Codes   | 415,310           | 422,020           | 507,515           |
|  | <u>1,279,611</u>  | <u>1,344,718</u>  | <u>1,532,370</u>  |
| <b>Total Expenditures</b>                              | <u>21,090,749</u> | <u>22,274,445</u> | <u>23,285,256</u> |
| <b>Total Expenditures and Other Financing Uses</b>     | <u>21,090,749</u> | <u>22,274,445</u> | <u>23,285,256</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.

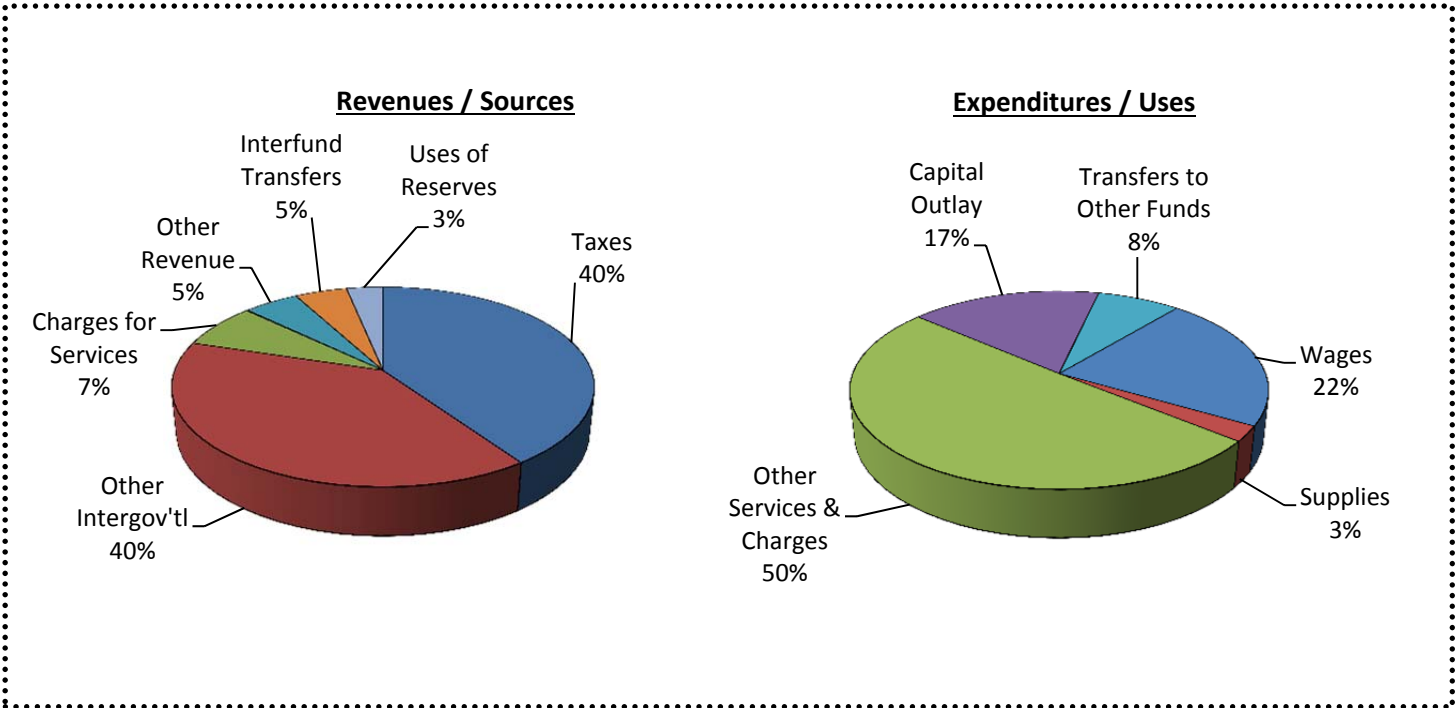
Economic Development - account for marketing and promotional activities relating to commercial and industrial development.

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 Lew        | Total             |
|----------------------------------|------------------|------------------|----------------|----------------|-----------------------|---------------------|------------------|----------------------|----------------|-------------------|
| <b>Revenues / Sources</b>        |                  |                  |                |                |                       |                     |                  |                      |                |                   |
| Taxes                            | 2,842,954        |                  |                | 847,840        |                       |                     | 140,769          | 18,642               | 360,000        | 4,210,205         |
| Other Intergovernmental          | 3,160            |                  | 35,000         |                | 422,375               |                     | 3,657,137        | 740                  |                | 4,118,412         |
| Charges for Services             | 157,850          | 1,450            | 1,151          |                |                       | 214,225             | 379,600          | 5,000                |                | 759,276           |
| Fines & Forfeits                 |                  |                  |                |                |                       | 11,000              |                  |                      |                | 11,000            |
| Other Revenue                    | 118,400          | 113,356          |                | 20,000         | 150,000               |                     | 3,000            | 110,825              |                | 515,581           |
| Interfund Transfers              |                  | 368,495          |                |                |                       |                     | 70,950           | 50,000               |                | 489,445           |
| Uses of Reserves                 |                  |                  |                |                |                       | 73,898              | 267,050          |                      |                | 340,948           |
| <b>Total Revenues / Sources</b>  | <b>3,122,364</b> | <b>483,301</b>   | <b>36,151</b>  | <b>867,840</b> | <b>572,375</b>        | <b>299,123</b>      | <b>4,518,506</b> | <b>185,207</b>       | <b>360,000</b> | <b>10,444,867</b> |
| <b>Expenditures / Uses</b>       |                  |                  |                |                |                       |                     |                  |                      |                |                   |
| Wages                            | 1,313,633        | 177,441          | 10,630         |                | 98,929                | 249,766             | 224,748          | 135,333              | 107,400        | 2,317,880         |
| Supplies                         | 211,919          | 21,545           | 1,500          | 3,500          | 1,800                 | 10,700              | 6,000            | 3,800                |                | 260,764           |
| Other Services & Charges         | 813,317          | 264,315          | 24,021         | 864,340        | 471,646               | 38,657              | 2,486,758        | 46,074               | 252,600        | 5,261,728         |
| Capital Outlay                   |                  |                  |                |                |                       |                     | 1,801,000        |                      |                | 1,801,000         |
| Transfers to Other Funds         | 783,495          |                  |                |                |                       |                     |                  |                      |                | 783,495           |
| Fund Balance/Equity Reserves     |                  | 20,000           |                |                |                       |                     |                  |                      |                | 20,000            |
| <b>Total Expenditures / Uses</b> | <b>3,122,364</b> | <b>483,301</b>   | <b>36,151</b>  | <b>867,840</b> | <b>572,375</b>        | <b>299,123</b>      | <b>4,518,506</b> | <b>185,207</b>       | <b>360,000</b> | <b>10,444,867</b> |



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

|                                   | 2014<br>Actual          | 2015<br>Budget          | 2016<br>Budget          |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| <b><u>Revenues / Sources</u></b>  |                         |                         |                         |
| Taxes                             | 2,536,814               | 2,739,121               | 2,842,954               |
| Other Intergovernmental           | 5,273                   | 3,160                   | 3,160                   |
| Charges for Services              | 128,963                 | 155,840                 | 157,850                 |
| Other Revenue                     | 116,760                 | 109,900                 | 118,400                 |
| <b>Total Revenues / Sources</b>   | <b><u>2,787,810</u></b> | <b><u>3,008,021</u></b> | <b><u>3,122,364</u></b> |
| <b><u>Expenditures / Uses</u></b> |                         |                         |                         |
| Wages                             | 1,137,281               | 1,309,614               | 1,313,633               |
| Supplies                          | 177,366                 | 207,384                 | 211,919                 |
| Other Services & Charges          | 719,163                 | 765,299                 | 813,317                 |
| Capital Outlay                    | 5,492                   |                         |                         |
| Transfers to Other Funds          | 828,048                 | 725,724                 | 783,495                 |
| <b>Total Expenditures / Uses</b>  | <b><u>2,867,350</u></b> | <b><u>3,008,021</u></b> | <b><u>3,122,364</u></b> |

**HJEMKOMST CENTER**

|                                   | 2014<br>Actual        | 2015<br>Budget        | 2016<br>Budget        |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Revenues / Sources</u></b>  |                       |                       |                       |
| Charges for Services              | 1,508                 | 1,000                 | 1,450                 |
| Interest                          | 208                   |                       |                       |
| Other Revenue                     | 116,524               | 111,856               | 113,356               |
| Interfund Transfers               | 323,048               | 355,724               | 368,495               |
| Uses of Reserves                  |                       | 5,000                 |                       |
| <b>Total Revenues / Sources</b>   | <b><u>441,288</u></b> | <b><u>473,580</u></b> | <b><u>483,301</u></b> |
| <b><u>Expenditures / Uses</u></b> |                       |                       |                       |
| Wages                             | 167,492               | 173,472               | 177,441               |
| Supplies                          | 22,352                | 20,309                | 21,545                |
| Other Services & Charges          | 263,791               | 259,799               | 264,315               |
| Fund Balance/Equity Reserves      |                       | 20,000                | 20,000                |
| <b>Total Expenditures / Uses</b>  | <b><u>453,635</u></b> | <b><u>473,580</u></b> | <b><u>483,301</u></b> |

## *Fund Summaries*

### Special Revenue Funds

#### COMSTOCK HOUSE

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 35,000         | 35,000         | 35,000         |
| Charges for Services              | 2,551          | 1,660          | 1,151          |
| Interest                          | 30             | 65             |                |
| <b>Total Revenues / Sources</b>   | <b>37,581</b>  | <b>36,725</b>  | <b>36,151</b>  |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 11,105         | 11,211         | 10,630         |
| Supplies                          | 824            | 1,500          | 1,500          |
| Other Services & Charges          | 24,667         | 24,014         | 24,021         |
| <b>Total Expenditures / Uses</b>  | <b>36,596</b>  | <b>36,725</b>  | <b>36,151</b>  |

#### LIBRARY

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Taxes                             | 823,707        | 834,634        | 847,840        |
| Other Intergovernmental           | 11             |                |                |
| Interest                          | 55             |                |                |
| Other Revenue                     | 605            | 20,000         | 20,000         |
| <b>Total Revenues / Sources</b>   | <b>824,378</b> | <b>854,634</b> | <b>867,840</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Supplies                          | 3,011          | 4,162          | 3,500          |
| Other Services & Charges          | 817,099        | 850,472        | 864,340        |
| <b>Total Expenditures / Uses</b>  | <b>820,110</b> | <b>854,634</b> | <b>867,840</b> |

## *Fund Summaries*

### Special Revenue Funds

#### COMMUNITY DEVELOPMENT

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 368,376        | 389,011        | 422,375        |
| Other Revenue                     | 91,785         | 135,865        | 150,000        |
| Uses of Reserves                  |                | 49,479         |                |
| <b>Total Revenues / Sources</b>   | <b>460,161</b> | <b>574,355</b> | <b>572,375</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 95,671         | 102,606        | 98,929         |
| Supplies                          | 457            | 1,300          | 1,800          |
| Other Services & Charges          | 271,679        | 470,449        | 471,646        |
| <b>Total Expenditures / Uses</b>  | <b>367,807</b> | <b>574,355</b> | <b>572,375</b> |

#### RENTAL REGISTRATION

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Charges for Services              | 222,277        | 189,225        | 214,225        |
| Fines & Forfeits                  | 17,850         | 3,000          | 11,000         |
| Interest                          | 376            |                |                |
| Other Revenue                     | 51             |                |                |
| Uses of Reserves                  |                | 88,871         | 73,898         |
| <b>Total Revenues / Sources</b>   | <b>240,554</b> | <b>281,096</b> | <b>299,123</b> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 239,488        | 237,372        | 249,766        |
| Supplies                          | 5,618          | 10,600         | 10,700         |
| Other Services & Charges          | 25,475         | 33,124         | 38,657         |
| Capital Outlay                    | 39,496         |                |                |
| <b>Total Expenditures / Uses</b>  | <b>310,077</b> | <b>281,096</b> | <b>299,123</b> |

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

|                                   | 2014<br>Actual          | 2015<br>Budget          | 2016<br>Budget          |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
| <b><u>Revenues / Sources</u></b>  |                         |                         |                         |
| Taxes                             | 116,835                 | 81,691                  | 140,769                 |
| Other Intergovernmental           | 2,210,752               | 2,550,703               | 3,657,137               |
| Charges for Services              | 395,990                 | 398,142                 | 379,600                 |
| Interest                          | 754                     |                         |                         |
| Other Revenue                     | 5,081                   | 3,000                   | 3,000                   |
| Interfund Transfers               | 35,000                  | 106,133                 | 70,950                  |
| Uses of Reserves                  |                         |                         | 267,050                 |
| <b>Total Revenues / Sources</b>   | <b><u>2,764,412</u></b> | <b><u>3,139,669</u></b> | <b><u>4,518,506</u></b> |
| <b><u>Expenditures / Uses</u></b> |                         |                         |                         |
| Wages                             | 193,525                 | 222,621                 | 224,748                 |
| Supplies                          | 1,794                   | 6,000                   | 6,000                   |
| Other Services & Charges          | 2,086,225               | 2,343,048               | 2,486,758               |
| Capital Outlay                    | 283,359                 | 568,000                 | 1,801,000               |
| <b>Total Expenditures / Uses</b>  | <b><u>2,564,903</u></b> | <b><u>3,139,669</u></b> | <b><u>4,518,506</u></b> |

**ECONOMIC DEVELOPMENT**

|                                   | 2014<br>Actual        | 2015<br>Budget        | 2016<br>Budget        |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Revenues / Sources</u></b>  |                       |                       |                       |
| Taxes                             | 78,910                | 74,358                | 18,642                |
| Other Intergovernmental           | 740                   | 740                   | 740                   |
| Charges for Services              | 9,850                 | 5,000                 | 5,000                 |
| Interest                          | 112                   |                       |                       |
| Other Revenue                     | 118,263               | 110,825               | 110,825               |
| Interfund Transfers               | 50,000                | 50,000                | 50,000                |
| Uses of Reserves                  |                       | 6,500                 |                       |
| <b>Total Revenues / Sources</b>   | <b><u>257,875</u></b> | <b><u>247,423</u></b> | <b><u>185,207</u></b> |
| <b><u>Expenditures / Uses</u></b> |                       |                       |                       |
| Wages                             | 179,535               | 193,402               | 135,333               |
| Supplies                          | 3,354                 | 3,804                 | 3,800                 |
| Other Services & Charges          | 49,772                | 50,217                | 46,074                |
| Capital Outlay                    | 101,333               |                       |                       |
| <b>Total Expenditures / Uses</b>  | <b><u>333,994</u></b> | <b><u>247,423</u></b> | <b><u>185,207</u></b> |



*Fund Summaries***Special Revenue Funds**

|                                   | <b>EDA LEVY</b> |                |                |
|-----------------------------------|-----------------|----------------|----------------|
|                                   | 2014<br>Actual  | 2015<br>Budget | 2016<br>Budget |
| <b><u>Revenues / Sources</u></b>  |                 |                |                |
| Taxes                             | 350,925         | 350,000        | 360,000        |
| Other Intergovernmental           | 35              |                |                |
| Interest                          | 2,877           |                |                |
| Other Revenue                     | 126,000         |                |                |
| <b>Total Revenues / Sources</b>   | <b>479,837</b>  | <b>350,000</b> | <b>360,000</b> |
| <b><u>Expenditures / Uses</u></b> |                 |                |                |
| Wages                             | 93,803          | 101,662        | 107,400        |
| Supplies                          | 1,137           |                |                |
| Other Services & Charges          | 229,028         | 248,338        | 252,600        |
| <b>Total Expenditures / Uses</b>  | <b>323,968</b>  | <b>350,000</b> | <b>360,000</b> |

*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.

34<sup>th</sup> 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*

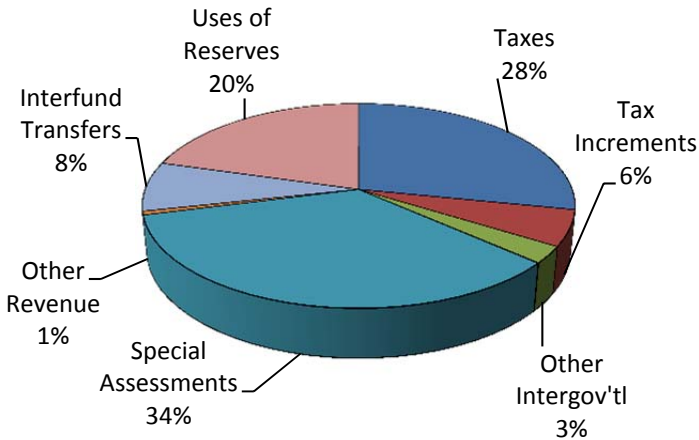
**Debt Service Funds**

|                                 | Tax Increment    | Special Assessment | G.O. Bond      | Municipal Improvement | MYHA Ice Arena | 34th St Bridge | Total             |
|---------------------------------|------------------|--------------------|----------------|-----------------------|----------------|----------------|-------------------|
| <b>Revenues / Sources</b>       |                  |                    |                |                       |                |                |                   |
| Taxes                           |                  | 4,872,182          | 102,000        |                       |                |                | 4,974,182         |
| Tax Increments                  | 996,460          |                    |                |                       |                |                | 996,460           |
| Other Intergovernmental         |                  | 370,906            |                |                       |                | 97,448         | 468,354           |
| Interest                        |                  | 9,975              |                |                       |                |                | 9,975             |
| Special Assessments             |                  | 6,098,341          |                |                       |                |                | 6,098,341         |
| Other Revenue                   |                  | 27,950             |                |                       | 72,568         |                | 100,518           |
| Interfund Transfers             |                  | 1,318,661          |                | 65,000                |                |                | 1,383,661         |
| Uses of Reserves                | 28,719           | 3,483,918          | 57             | 121,650               |                |                | 3,634,344         |
| <b>Total Revenues / Sources</b> | <b>1,025,179</b> | <b>16,181,933</b>  | <b>102,057</b> | <b>186,650</b>        | <b>72,568</b>  | <b>97,448</b>  | <b>17,665,835</b> |

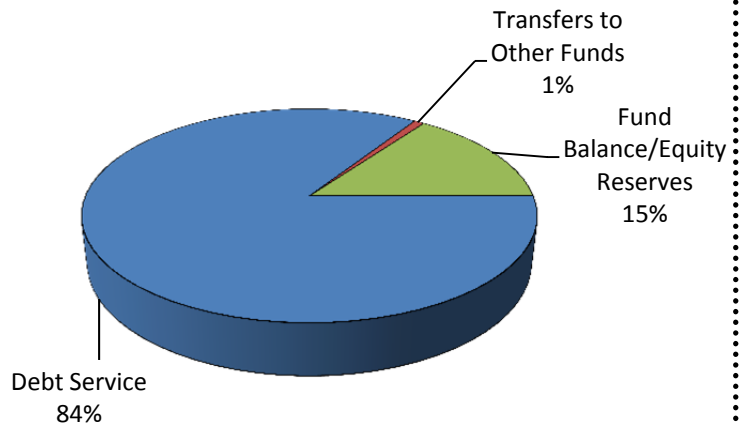
**Expenditures / Uses**

|                                  |                  |                   |                |                |               |               |                   |
|----------------------------------|------------------|-------------------|----------------|----------------|---------------|---------------|-------------------|
| Supplies                         | 550              |                   |                |                |               |               | 550               |
| Other Services & Charges         | 46,095           | 8,250             |                | 2,750          |               |               | 57,095            |
| Debt Service                     | 939,856          | 13,421,366        | 102,057        | 183,900        | 72,568        | 97,448        | 14,817,195        |
| Transfers to Other Funds         |                  | 150,000           |                |                |               |               | 150,000           |
| Fund Balance/Equity Reserves     | 38,678           | 2,602,317         |                |                |               |               | 2,640,995         |
| <b>Total Expenditures / Uses</b> | <b>1,025,179</b> | <b>16,181,933</b> | <b>102,057</b> | <b>186,650</b> | <b>72,568</b> | <b>97,448</b> | <b>17,665,835</b> |

**Revenues / Sources**



**Expenditures / Uses**



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

|                                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| Tax Increments                    | 1,030,371        | 1,042,700        | 996,460          |
| Interest                          | 394              |                  |                  |
| Uses of Reserves                  |                  |                  | 28,719           |
| Total Revenues / Sources          | <u>1,030,765</u> | <u>1,042,700</u> | <u>1,025,179</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| Supplies                          | 550              | 550              | 550              |
| Other Services & Charges          | 8,380            | 60,250           | 46,095           |
| Debt Service                      | 896,258          | 974,572          | 939,856          |
| Fund Balance/Equity Reserves      |                  | 7,328            | 38,678           |
| Total Expenditures / Uses         | <u>905,188</u>   | <u>1,042,700</u> | <u>1,025,179</u> |

**SPECIAL ASSESSMENT**

|                                   | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    |
|-----------------------------------|-------------------|-------------------|-------------------|
| <b><u>Revenues / Sources</u></b>  |                   |                   |                   |
| Taxes                             | 4,183,745         | 4,537,525         | 4,872,182         |
| Other Intergovernmental           | 368,488           | 375,916           | 370,906           |
| Charges for Services              | 2,564             |                   |                   |
| Interest                          | 82,812            | 10,795            | 9,975             |
| Special Assessments               | 10,385,566        | 6,149,804         | 6,098,341         |
| Other Revenue                     | 556,588           | 27,131            | 27,950            |
| Bond Proceeds                     | 39,148,956        |                   |                   |
| Interfund Transfers               | 1,336,952         | 1,317,138         | 1,318,661         |
| Uses of Reserves                  |                   | 2,861,386         | 3,483,918         |
| Total Revenues / Sources          | <u>56,065,671</u> | <u>15,279,695</u> | <u>16,181,933</u> |
| <b><u>Expenditures / Uses</u></b> |                   |                   |                   |
| Other Services & Charges          | 244,172           |                   | 8,250             |
| Capital Outlay                    | 78,885            |                   |                   |
| Debt Service                      | 44,664,607        | 13,324,433        | 13,421,366        |
| Transfers to Other Funds          | 130,000           | 150,000           | 150,000           |
| Fund Balance/Equity Reserves      |                   | 1,805,262         | 2,602,317         |
| Total Expenditures / Uses         | <u>45,117,664</u> | <u>15,279,695</u> | <u>16,181,933</u> |

## *Fund Summaries*

### Debt Service Funds

#### **GENERAL OBLIGATION BOND**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Taxes                             | 102,839        | 102,000        | 102,000        |
| Other Intergovernmental           | 2              |                |                |
| Interest                          | 51             |                |                |
| Uses of Reserves                  |                | 57             | 57             |
| Total Revenues / Sources          | <u>102,892</u> | <u>102,057</u> | <u>102,057</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| 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**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Interest                          | 318            |                |                |
| Interfund Transfers               | 183,853        | 181,575        | 65,000         |
| Uses of Reserves                  |                |                | 121,650        |
| Total Revenues / Sources          | <u>184,171</u> | <u>181,575</u> | <u>186,650</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Other Services & Charges          |                |                | 2,750          |
| Debt Service                      | 183,803        | 181,575        | 183,900        |
| Total Expenditures / Uses         | <u>183,803</u> | <u>181,575</u> | <u>186,650</u> |

#### **MYHA ICE ARENA**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Interest                          | 47             |                |                |
| Other Revenue                     | 71,255         | 70,100         | 72,568         |
| Total Revenues / Sources          | <u>71,302</u>  | <u>70,100</u>  | <u>72,568</u>  |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Debt Service                      | 72,405         | 70,100         | 72,568         |
| Total Expenditures / Uses         | <u>72,405</u>  | <u>70,100</u>  | <u>72,568</u>  |

*Fund Summaries***Debt Service Funds****PACTIV**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Taxes                             | 211,729        | 210,000        |                |
| Interest                          | 2              |                |                |
| Total Revenues / Sources          | <u>211,731</u> | <u>210,000</u> |                |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Debt Service                      | 203,640        | 198,230        |                |
| Fund Balance/Equity Reserves      |                | 11,770         |                |
| Total Expenditures / Uses         | <u>203,640</u> | <u>210,000</u> |                |

**34TH STREET BRIDGE**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 99,978         | 96,195         | 97,448         |
| Interest                          | 72             |                |                |
| Total Revenues / Sources          | <u>100,050</u> | <u>96,195</u>  | <u>97,448</u>  |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Debt Service                      | 99,678         | 96,195         | 97,448         |
| Total Expenditures / Uses         | <u>99,678</u>  | <u>96,195</u>  | <u>97,448</u>  |

*Fund Summaries*

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**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.

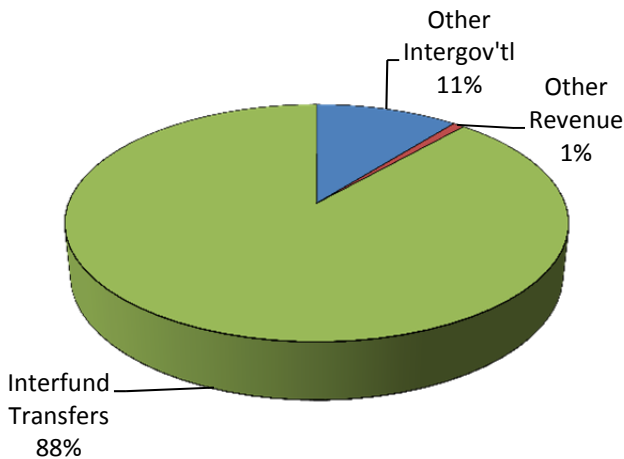
Permanent Improvement Fund – account for construction of public improvements.

*Fund Summaries*

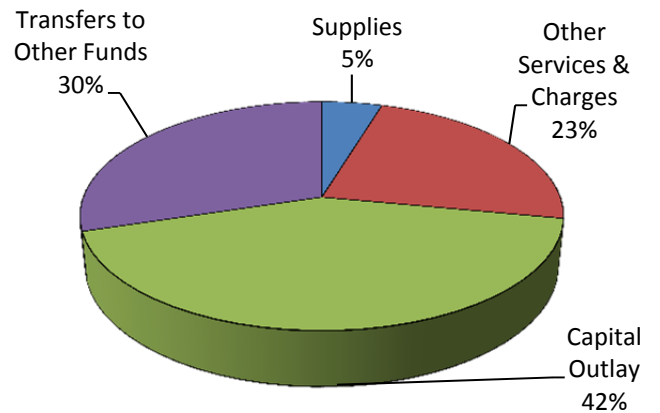
**Capital Projects Funds**

|                                   | Capital<br>Improvement | Permanent<br>Improvement | Total            |
|-----------------------------------|------------------------|--------------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                        |                          |                  |
| Other Intergovernmental           |                        | 251,925                  | 251,925          |
| Other Revenue                     | 20,000                 |                          | 20,000           |
| Interfund Transfers               | 2,077,000              |                          | 2,077,000        |
| <b>Total Revenues / Sources</b>   | <b>2,097,000</b>       | <b>251,925</b>           | <b>2,348,925</b> |
| <b><u>Expenditures / Uses</u></b> |                        |                          |                  |
| Supplies                          | 110,950                |                          | 110,950          |
| Other Services & Charges          | 294,000                | 251,925                  | 545,925          |
| Capital Outlay                    | 993,600                |                          | 993,600          |
| Transfers to Other Funds          | 698,450                |                          | 698,450          |
| <b>Total Expenditures / Uses</b>  | <b>2,097,000</b>       | <b>251,925</b>           | <b>2,348,925</b> |

**Revenues / Sources**



**Expenditures / Uses**





## *Fund Summaries*

### Capital Projects Fund

#### CAPITAL IMPROVEMENT

|                                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| Interest                          | 1,224            |                  |                  |
| Other Revenue                     |                  |                  | 20,000           |
| Interfund Transfers               | 1,910,916        | 2,007,800        | 2,077,000        |
| Uses of Reserves                  |                  | 90,000           |                  |
| Total Revenues / Sources          | <u>1,912,140</u> | <u>2,097,800</u> | <u>2,097,000</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| Supplies                          | 88,945           | 105,950          | 110,950          |
| Other Services & Charges          | 293,789          | 429,230          | 294,000          |
| Capital Outlay                    | 1,156,668        | 672,912          | 993,600          |
| Transfers to Other Funds          | 883,353          | 889,708          | 698,450          |
| Total Expenditures / Uses         | <u>2,422,755</u> | <u>2,097,800</u> | <u>2,097,000</u> |

#### PERMANENT IMPROVEMENT

|                                   | 2014<br>Actual   | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|------------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                  |                |                |
| Other Intergovernmental           | 638,116          | 251,925        | 251,925        |
| Interest                          | 1,278            |                |                |
| Other Revenue                     | 452,644          |                |                |
| Total Revenues / Sources          | <u>1,092,038</u> | <u>251,925</u> | <u>251,925</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                |                |
| Other Services & Charges          | 4,155            | 251,925        | 251,925        |
| Capital Outlay                    | 2,751,992        |                |                |
| Total Expenditures / Uses         | <u>2,756,147</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.

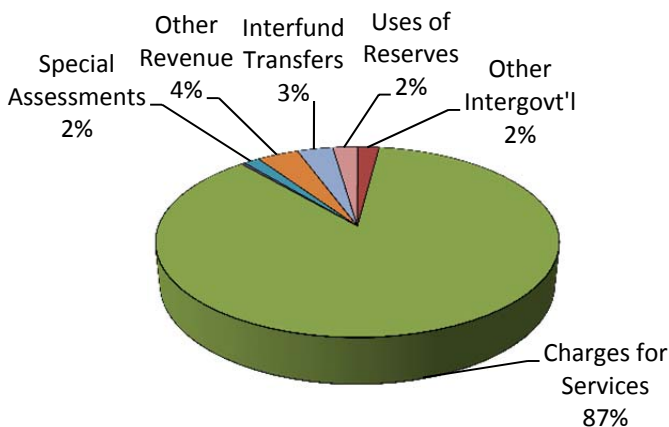
*Fund Summaries*

**Enterprise Funds**

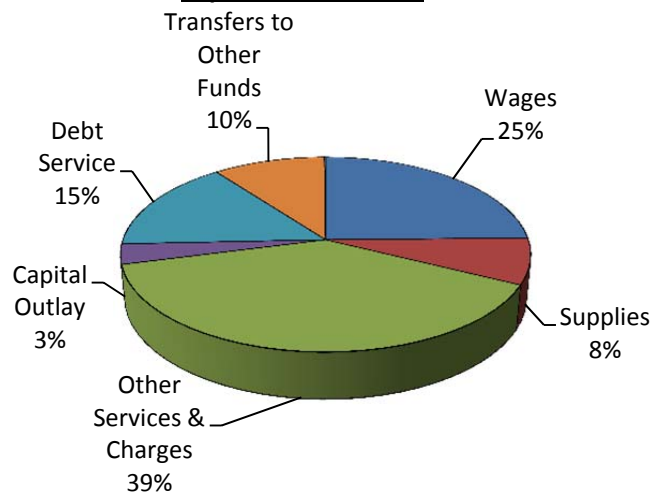
|                                 | Storm Water      | Wastewater Treatment | Sanitation       | Golf Courses     | Sports Center  | Forestry       | Pest Control   | Airport        | Street Light Utility | Total             |
|---------------------------------|------------------|----------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------------|-------------------|
| <b>Revenues / Sources</b>       |                  |                      |                  |                  |                |                |                |                |                      |                   |
| Licenses & Permits              |                  |                      |                  |                  |                |                | 4,000          |                |                      | 4,000             |
| Other Intergov'tl               | 44,000           | 3,870                | 204,790          | 1,420            | 520            | 270            | 1,380          | 144,084        |                      | 400,334           |
| Charges for Services            | 2,593,605        | 7,316,964            | 3,825,000        | 1,085,065        | 117,800        | 811,000        | 668,000        |                | 675,000              | 17,092,434        |
| Interest                        | 1,000            | 25,000               |                  | 40,000           |                |                |                |                |                      | 66,000            |
| Special Assessments             |                  | 294,081              |                  |                  |                |                |                |                |                      | 294,081           |
| Other Revenue                   |                  | 39,440               | 93,000           | 102,150          | 460,269        | 750            | 250            | 73,000         |                      | 768,859           |
| Interfund Transfers             |                  |                      |                  | 623,250          |                |                |                | 36,500         |                      | 659,750           |
| Uses of Reserves                |                  | 180,488              | 57,090           |                  | 141,765        | 22,291         | 6,299          | 48,174         | 1,820                | 457,927           |
| <b>Total Revenues / Sources</b> | <b>2,638,605</b> | <b>7,859,843</b>     | <b>4,179,880</b> | <b>1,851,885</b> | <b>720,354</b> | <b>834,311</b> | <b>679,929</b> | <b>301,758</b> | <b>676,820</b>       | <b>19,743,385</b> |

|                                  |                  |                  |                  |                  |                |                |                |                |                |                   |
|----------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| <b>Expenditures / Uses</b>       |                  |                  |                  |                  |                |                |                |                |                |                   |
| Wages                            | 198,909          | 1,366,866        | 1,487,168        | 758,680          | 322,734        | 526,051        | 215,387        |                |                | 4,875,795         |
| Supplies                         | 33,425           | 644,665          | 360,787          | 192,886          | 80,150         | 129,143        | 53,500         | 9,201          |                | 1,503,757         |
| Other Services & Charges         | 1,183,250        | 2,401,214        | 1,820,075        | 531,119          | 317,470        | 138,527        | 305,452        | 292,557        | 643,070        | 7,632,734         |
| Capital Outlay                   | 412,680          | 205,000          | 45,000           |                  |                |                |                |                |                | 662,680           |
| Debt Service                     |                  | 2,662,698        |                  | 369,200          |                |                |                |                |                | 3,031,898         |
| Transfers to Other Funds         | 800,641          | 579,400          | 466,850          |                  |                | 40,590         | 93,610         |                | 33,750         | 2,014,841         |
| Fund Balance/Equity Reserves     | 9,700            |                  |                  |                  |                |                | 11,980         |                |                | 21,680            |
| <b>Total Expenditures / Uses</b> | <b>2,638,605</b> | <b>7,859,843</b> | <b>4,179,880</b> | <b>1,851,885</b> | <b>720,354</b> | <b>834,311</b> | <b>679,929</b> | <b>301,758</b> | <b>676,820</b> | <b>19,743,385</b> |

**Revenues / Sources**



**Expenditures / Uses**



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

|                              | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|------------------------------|------------------|------------------|------------------|
| <b>Revenues / Sources</b>    |                  |                  |                  |
| Other Intergovernmental      | 59,960           | 44,000           | 44,000           |
| Charges for Services         | 2,382,209        | 2,504,163        | 2,593,605        |
| Interest                     | 1,808            |                  | 1,000            |
| Other Revenue                | 1,050            |                  |                  |
| Total Revenues / Sources     | <u>2,445,027</u> | <u>2,548,163</u> | <u>2,638,605</u> |
| <b>Expenditures / Uses</b>   |                  |                  |                  |
| Wages                        | 188,650          | 193,503          | 198,909          |
| Supplies                     | 22,206           | 30,941           | 33,425           |
| Other Services & Charges     | 943,252          | 996,469          | 1,183,250        |
| Capital Outlay               |                  | 496,700          | 412,680          |
| Transfers to Other Funds     | 811,453          | 797,788          | 800,641          |
| Fund Balance/Equity Reserves |                  | 32,762           | 9,700            |
| Total Expenditures / Uses    | <u>1,965,561</u> | <u>2,548,163</u> | <u>2,638,605</u> |

**WASTEWATER TREATMENT**

|                              | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|------------------------------|------------------|------------------|------------------|
| <b>Revenues / Sources</b>    |                  |                  |                  |
| Other Intergovernmental      | 3,870            | 3,870            | 3,870            |
| Charges for Services         | 6,428,093        | 7,190,478        | 7,316,964        |
| Interest                     | 4,811            | 25,000           | 25,000           |
| Special Assessments          |                  | 252,737          | 294,081          |
| Other Revenue                | 68,903           | 39,440           | 39,440           |
| Uses of Reserves             |                  |                  | 180,488          |
| Total Revenues / Sources     | <u>6,505,677</u> | <u>7,511,525</u> | <u>7,859,843</u> |
| <b>Expenditures / Uses</b>   |                  |                  |                  |
| Wages                        | 1,158,781        | 1,348,507        | 1,366,866        |
| Supplies                     | 368,849          | 613,145          | 644,665          |
| Other Services & Charges     | 3,565,666        | 2,077,300        | 2,401,214        |
| Capital Outlay               |                  | 115,000          | 205,000          |
| Debt Service                 | 822,383          | 2,736,304        | 2,662,698        |
| Transfers to Other Funds     | 505,090          | 555,500          | 579,400          |
| Fund Balance/Equity Reserves |                  | 65,769           |                  |
| Total Expenditures / Uses    | <u>6,420,769</u> | <u>7,511,525</u> | <u>7,859,843</u> |

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

|                                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| Other Intergovernmental           | 197,430          | 204,790          | 204,790          |
| Charges for Services              | 3,712,429        | 3,801,000        | 3,825,000        |
| Interest                          | 2,127            |                  |                  |
| Other Revenue                     | 107,864          | 83,500           | 93,000           |
| Uses of Reserves                  |                  |                  | 57,090           |
| Total Revenues / Sources          | <u>4,019,850</u> | <u>4,089,290</u> | <u>4,179,880</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| Wages                             | 1,304,947        | 1,536,985        | 1,487,168        |
| Supplies                          | 351,248          | 354,229          | 360,787          |
| Other Services & Charges          | 1,768,715        | 1,725,085        | 1,820,075        |
| Capital Outlay                    |                  |                  | 45,000           |
| Transfers to Other Funds          | 926,071          | 457,180          | 466,850          |
| Fund Balance/Equity Reserves      |                  | 15,811           |                  |
| Total Expenditures / Uses         | <u>4,350,981</u> | <u>4,089,290</u> | <u>4,179,880</u> |

**GOLF COURSES**

|                                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| Other Intergovernmental           | 1,420            | 1,420            | 1,420            |
| Charges for Services              | 1,037,495        | 1,082,490        | 1,085,065        |
| Interest                          | 37,150           | 40,000           | 40,000           |
| Other Revenue                     |                  | 92,715           | 102,150          |
| Interfund Transfers               | 538,250          | 578,250          | 623,250          |
| Total Revenues / Sources          | <u>1,614,315</u> | <u>1,794,875</u> | <u>1,851,885</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| Wages                             | 670,863          | 735,954          | 758,680          |
| Supplies                          | 183,875          | 190,574          | 192,886          |
| Other Services & Charges          | 723,260          | 494,472          | 531,119          |
| Debt Service                      | 139,620          | 373,875          | 369,200          |
| Total Expenditures / Uses         | <u>1,717,618</u> | <u>1,794,875</u> | <u>1,851,885</u> |

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

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 520            | 520            | 520            |
| Charges for Services              | 111,718        | 115,500        | 117,800        |
| Interest                          | 1,684          |                |                |
| Other Revenue                     | 477,135        | 449,649        | 460,269        |
| Uses of Reserves                  |                | 113,752        | 141,765        |
| Total Revenues / Sources          | <u>591,057</u> | <u>679,421</u> | <u>720,354</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 243,018        | 309,841        | 322,734        |
| Supplies                          | 75,897         | 72,700         | 80,150         |
| Other Services & Charges          | 651,478        | 296,880        | 317,470        |
| Total Expenditures / Uses         | <u>970,393</u> | <u>679,421</u> | <u>720,354</u> |

**FORESTRY**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 270            | 270            | 270            |
| Charges for Services              | 770,949        | 805,000        | 811,000        |
| Interest                          | 319            |                |                |
| Other Revenue                     | 1,936          | 750            | 750            |
| Uses of Reserves                  |                |                | 22,291         |
| Total Revenues / Sources          | <u>773,474</u> | <u>806,020</u> | <u>834,311</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 478,948        | 527,465        | 526,051        |
| Supplies                          | 120,544        | 88,576         | 129,143        |
| Other Services & Charges          | 158,735        | 149,689        | 138,527        |
| Transfers to Other Funds          | 38,663         | 40,290         | 40,590         |
| Total Expenditures / Uses         | <u>796,890</u> | <u>806,020</u> | <u>834,311</u> |

## *Fund Summaries*

### Enterprise Funds

#### ANIMAL CONTROL

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Licenses & Permits                | 4,472          | 6,000          | 4,000          |
| Other Intergovernmental           |                | 690            | 690            |
| Charges for Services              | 56,728         | 98,440         | 112,600        |
| Interest                          | 20             |                |                |
| Other Revenue                     |                | 300            |                |
| Total Revenues / Sources          | 61,220         | 105,430        | 117,290        |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Other Services & Charges          | 1,790          | 44,640         | 47,530         |
| Transfers to Other Funds          | 52,441         | 54,820         | 65,830         |
| Fund Balance/Equity Reserves      |                | 5,970          | 3,930          |
| Total Expenditures / Uses         | 54,231         | 105,430        | 117,290        |

#### RIGHT-OF-WAY MAINTENANCE

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 342            | 345            | 345            |
| Charges for Services              | 330,569        | 322,200        | 325,000        |
| Interest                          | 121            |                |                |
| Other Revenue                     | 427            | 250            | 250            |
| Uses of Reserves                  |                |                | 6,299          |
| Total Revenues / Sources          | 331,459        | 322,795        | 331,894        |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 135,962        | 190,867        | 205,392        |
| Supplies                          | 37,793         | 56,439         | 53,500         |
| Other Services & Charges          | 52,719         | 59,389         | 56,742         |
| Transfers to Other Funds          | 16,556         | 16,100         | 16,260         |
| Total Expenditures / Uses         | 243,030        | 322,795        | 331,894        |

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

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 350            | 345            | 345            |
| Charges for Services              |                | 142,500        | 230,400        |
| Interest                          | 141            |                |                |
| Other Revenue                     | 22             |                |                |
| Total Revenues / Sources          | <u>513</u>     | <u>142,845</u> | <u>230,745</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Wages                             | 30,480         | 39,301         | 9,995          |
| Supplies                          | 8,950          | 35,686         |                |
| Other Services & Charges          | 87,670         | 51,999         | 201,180        |
| Transfers to Other Funds          | 7,259          | 7,130          | 11,520         |
| Fund Balance/Equity Reserves      |                | 8,729          | 8,050          |
| Total Expenditures / Uses         | <u>134,359</u> | <u>142,845</u> | <u>230,745</u> |

**AIRPORT**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Other Intergovernmental           | 427,955        | 503,700        | 144,084        |
| Other Revenue                     | 100,163        | 73,000         | 73,000         |
| Interfund Transfers               |                | 76,000         | 36,500         |
| Uses of Reserves                  |                |                | 48,174         |
| Total Revenues / Sources          | <u>528,118</u> | <u>652,700</u> | <u>301,758</u> |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Supplies                          | 7,251          | 9,855          | 9,201          |
| Other Services & Charges          | 294,957        | 87,845         | 292,557        |
| Capital Outlay                    |                | 555,000        |                |
| Total Expenditures / Uses         | <u>302,208</u> | <u>652,700</u> | <u>301,758</u> |



## *Fund Summaries*

### **Enterprise Funds**

#### **STREET LIGHT UTILITY**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Charges for Services              |                | 650,000        | 675,000        |
| Interfund Transfers               |                | 25,000         |                |
| Uses of Reserves                  |                |                | 1,820          |
| Total Revenues / Sources          |                | 675,000        | 676,820        |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Other Services & Charges          |                | 675,000        | 643,070        |
| Transfers to Other Funds          |                |                | 33,750         |
| Total Expenditures / Uses         |                | 675,000        | 676,820        |

*Fund Summaries*

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**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*

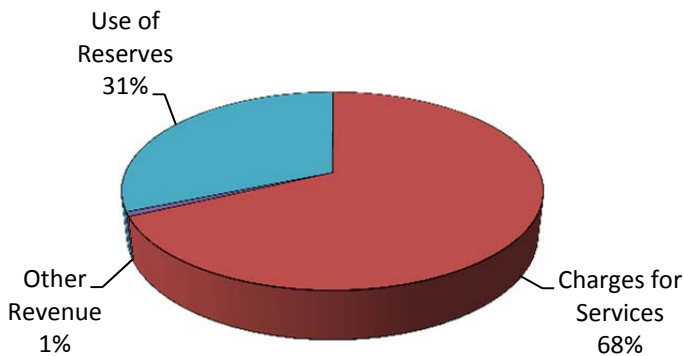
**Internal Service Funds**

|                                 | Information Technology | Vehicles & Equipment | Radio Communications | Total            |
|---------------------------------|------------------------|----------------------|----------------------|------------------|
| <b>Revenues / Sources</b>       |                        |                      |                      |                  |
| Other Intergovernmental         | 1,130                  |                      |                      | 1,130            |
| Charges for Services            | 1,112,110              | 1,502,663            | 288,962              | 2,903,735        |
| Interest                        |                        |                      | 500                  | 500              |
| Other Revenue                   | 824                    | 30,000               |                      | 30,824           |
| Use of Reserves                 |                        | 503,837              | 829,143              | 1,332,980        |
| <b>Total Revenues / Sources</b> | <b>1,114,064</b>       | <b>2,036,500</b>     | <b>1,118,605</b>     | <b>4,269,169</b> |

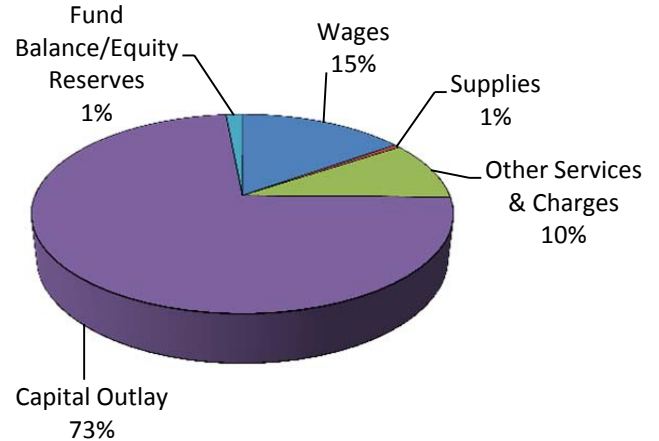
**Expenditures / Uses**

|                                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|
| Wages                            | 646,837          |                  |                  | 646,837          |
| Supplies                         | 19,100           | 4,000            |                  | 23,100           |
| Other Services & Charges         | 333,975          | 34,500           | 40,105           | 408,580          |
| Capital Outlay                   | 50,000           | 1,998,000        | 1,078,500        | 3,126,500        |
| Fund Balance/Equity Reserves     | 64,152           |                  |                  | 64,152           |
| <b>Total Expenditures / Uses</b> | <b>1,114,064</b> | <b>2,036,500</b> | <b>1,118,605</b> | <b>4,269,169</b> |

**Revenues / Sources**



**Expenditures / Uses**



## *Fund Summaries*

### Internal Service Funds

#### INFORMATION TECHNOLOGY

|                                   | 2014<br>Actual   | 2015<br>Budget | 2016<br>Budget   |
|-----------------------------------|------------------|----------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                |                  |
| Other Intergovernmental           | 1,130            | 1,130          | 1,130            |
| Charges for Services              | 870,527          | 976,021        | 1,112,110        |
| Interest                          | 203              |                |                  |
| Other Revenue                     | 559              |                | 824              |
| Total Revenues / Sources          | <u>872,419</u>   | <u>977,151</u> | <u>1,114,064</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                |                  |
| Wages                             | 495,495          | 575,007        | 646,837          |
| Supplies                          | 19,340           | 18,100         | 19,100           |
| Other Services & Charges          | 501,981          | 309,701        | 333,975          |
| Capital Outlay                    |                  | 74,343         | 50,000           |
| Fund Balance/Equity Reserves      |                  |                | 64,152           |
| Total Expenditures / Uses         | <u>1,016,816</u> | <u>977,151</u> | <u>1,114,064</u> |

#### VEHICLES & EQUIPMENT

|                                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   |
|-----------------------------------|------------------|------------------|------------------|
| <b><u>Revenues / Sources</u></b>  |                  |                  |                  |
| Charges for Services              | 1,313,647        | 1,435,235        | 1,502,663        |
| Interest                          | 4,810            |                  |                  |
| Other Revenue                     | 38,125           | 30,000           | 30,000           |
| Interfund Transfers               | 472,000          |                  |                  |
| Uses of Reserves                  |                  | 1,685,265        | 503,837          |
| Total Revenues / Sources          | <u>1,828,582</u> | <u>3,150,500</u> | <u>2,036,500</u> |
| <b><u>Expenditures / Uses</u></b> |                  |                  |                  |
| Supplies                          | 3,611            | 4,000            | 4,000            |
| Other Services & Charges          | 1,376,050        | 31,500           | 34,500           |
| Capital Outlay                    |                  | 3,115,000        | 1,998,000        |
| Total Expenditures / Uses         | <u>1,379,661</u> | <u>3,150,500</u> | <u>2,036,500</u> |

## *Fund Summaries*

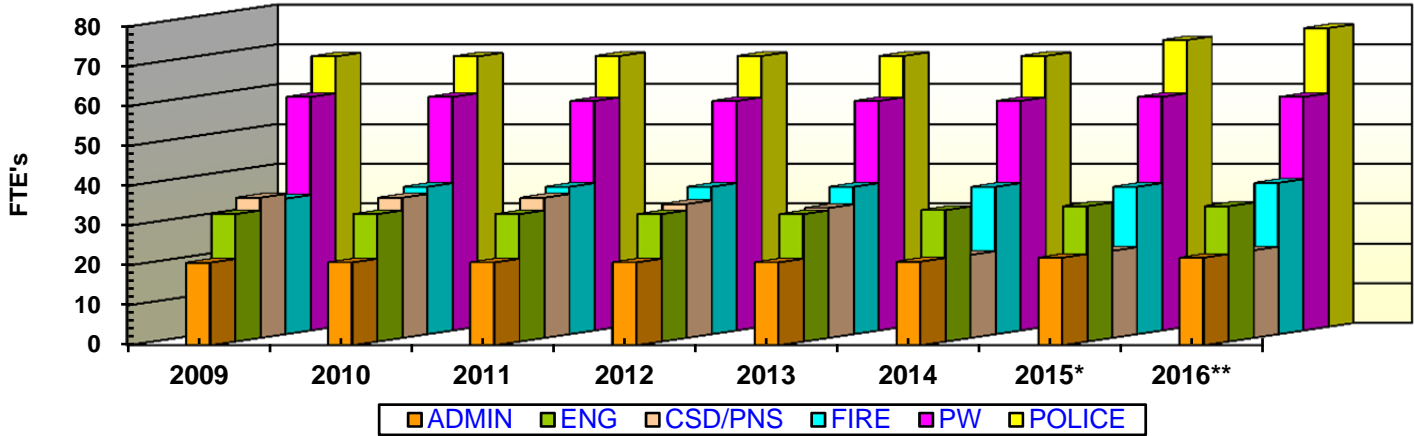
### **Internal Service Funds**

#### **RADIO COMMUNICATIONS**

|                                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-----------------------------------|----------------|----------------|----------------|
| <b><u>Revenues / Sources</u></b>  |                |                |                |
| Charges for Services              | 284,977        | 288,962        | 288,962        |
| Interest                          | 1,371          | 500            | 500            |
| Other Revenue                     | 81             |                |                |
| Uses of Reserves                  |                |                | 829,143        |
| Total Revenues / Sources          | 286,429        | 289,462        | 1,118,605      |
| <b><u>Expenditures / Uses</u></b> |                |                |                |
| Supplies                          |                | 12,360         |                |
| Other Services & Charges          | 223,381        | 46,174         | 40,105         |
| Capital Outlay                    |                | 174,582        | 1,078,500      |
| Fund Balance/Equity Reserves      |                | 56,346         |                |
| Total Expenditures / Uses         | 223,381        | 289,462        | 1,118,605      |

# CITY OF MOORHEAD STAFFING LEVEL

## FULL TIME EQUIVALENTS (FTE'S)



| <u>DEPT</u>        | <u>2009</u>    | <u>2010</u>    | <u>2011</u>    | <u>2012</u>    | <u>2013</u>    | <u>2014</u>    | <u>2015*</u>   | <u>2016**</u>  |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ADMIN              | 20.750         | 20.800         | 20.800         | 20.800         | 20.800         | 21.000         | 21.000         | 22.000         |
| ENG                | 32.000         | 32.000         | 32.000         | 32.000         | 32.000         | 33.000         | 34.000         | 34.000         |
| CSD/PNS            | 35.200         | 35.200         | 35.200         | 33.600         | 32.600         | 20.850         | 20.850         | 22.000         |
| FIRE               | 34.000         | 37.000         | 37.000         | 37.000         | 37.000         | 37.000         | 37.000         | 37.000         |
| PARKS              |                |                |                |                |                | 13.000         | 13.000         | 13.000         |
| PW                 | 58.630         | 58.630         | 57.630         | 57.630         | 57.630         | 57.630         | 58.630         | 58.630         |
| POLICE             | 67.875         | 67.875         | 68.000         | 68.000         | 68.000         | 68.000         | 71.000         | 75.000         |
| <b>Total FTE's</b> | <b>248.455</b> | <b>251.505</b> | <b>250.630</b> | <b>249.030</b> | <b>248.030</b> | <b>250.480</b> | <b>255.480</b> | <b>261.630</b> |

**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).

| <b>* 2015 STAFFING LEVEL CHANGES SINCE FINAL BUDGET:</b> |                                |
|--|--------------------------------|
| + 1.0 FTE  | Assistant Building Official    |
| + 1.0 FTE  | IT Programmer/Analyst          |
| + 1.0 FTE  | Police Sergeant                |
| + .15 FTE  | Appraiser                      |
| <b>** 2016 STAFFING LEVEL CHANGES:</b>                   |                                |
| + 1.0 FTE  | Police Officer (Street Crimes) |
| + 1.0 FTE  | Police Officer                 |
| + 1.0 FTE  | Records Specialist (Police)    |
| - 1.0 FTE  | Unfunded Firefighter           |
| + 1.0 FTE  | Assistant Fire Marshal         |
| <b>* UNFILLED UNFUNDED POSITIONS</b>                     |                                |
| Administration   | 1.0 Assistant City Manager     |
|  | <u>1.0</u>                     |