

# CITY OF MOORHEAD



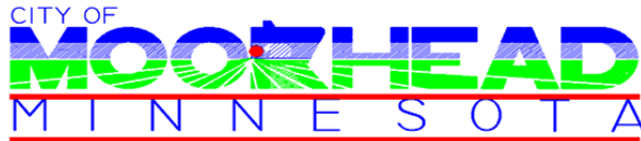
## 2012 OPERATING & CAPITAL BUDGET



# **CITY OF MOORHEAD, MINNESOTA 2012 OPERATING & CAPITAL BUDGET**

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

**December 20, 2011**

Honorable Mayor Voxland 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 2012 Operating and Capital Budget of \$63,436,113 for the fiscal year commencing on January 1, 2012 and ending on December 31, 2012. This budget format is intended to communicate to the Mayor and 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 2012 Operating and Capital Budget was developed following a review of the goals and objectives expressed by the Mayor and City Council in strategic planning and budget discussions, and by evaluating anticipated revenues and expenditures for fiscal year 2012. Employing a target-based budgeting strategy, the City Manager incorporated the feedback of the elected officials on revenue and expenditure issues with the Finance Division staff.

### **Budget Process**

The 2012 budget development process began in July 2011 with a presentation to the Mayor and City Council regarding the Strategy, Planning and Future Positioning for the 2012 City Budget.

The Mayor and City Council's affirmation of the strategic priorities for the organization was followed by aligning these priorities with projected limited revenue and anticipated expenditures for 2012. Given the limited nature of projected revenue for fiscal year 2012, the annual *supplemental operating budget* process was not utilized in this year's budget process, as has been the case since 2009. A *supplemental capital budget*, however, was utilized in the 2012 process and has been incorporated within the 2012 Operating and Capital Budget.

## **Budget Approval Timeline**

The tax levy provisions contained within the 2012 City Budget were affirmed by the Mayor and City Council on September 12, 2011 to comply with statutory requirements to certify the preliminary 2011 tax levy payable 2012 and adopt the *Proposed 2012 Budget* by September 15, 2011. Following this action by the Mayor and City Council, the Truth-In-Taxation Presentation was held on December 5, 2011 at which time public input was allowed, with the final 2011 property tax levy payable 2012 and the final 2012 Operating & Capital Budget being adopted on December 19, 2011.

## **2012 Budget Summary**

Significant emphasis in this year's budget is placed on preserving high-quality services in a resource-constrained environment to the citizens of Moorhead. Despite a pattern of growth in the population base of the City over the past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support has diminished. It is against this backdrop of limited growth in local revenues, together with rising service delivery costs, that the 2012 City Budget was developed.

The City Manager, along with the City's departments and divisions, have worked in collaboration to prepare a balanced, affordable plan of action for 2012, 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 2012 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2012 Budget includes the Governmental Funds budget (General, Special Revenue, Debt Service, and Capital Projects), covering the major operating departments and functions of the City that rely to some extent on property tax revenues (e.g. police, fire, building codes, parks, engineering, street maintenance, economic development and City administrative programs). The 2012 City Budget also includes the City's Enterprise Funds, those funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito, Animal, Right of Way Mowing, Forestry, Golf Course, Sports Center, and Airport. In addition, the 2012 Budget includes the City's Information Technology, Vehicle, and Radio Internal Service funds.

## **2012 Revenues & Expenditures**

The City of Moorhead's 2012 Operating & Capital Budget totals \$63,436,113 a projected increase of \$1,095,598 (1.76%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2012 budget reflects a decrease of \$104,643 (0.17%) over 2011 levels. Major justification for both revenues and expenditures are as follows:

### Projected Revenues

- Local Government Aid (LGA) for 2012 is \$6,790,628 which is the same level as 2010 and 2011 after another unallotment in the amount of \$827,662 was imposed by the State Legislature.
- The State Legislature replaced the Residential Homestead Market Value Credit with a Market Value Homestead Exclusion beginning in 2012. This will shift taxes among properties within the City to commercial, industrial, apartment and other properties that will not receive the benefit of the homestead market value exclusion. The new formula will make it difficult to estimate a property tax rate for 2012 because the market value exclusion will reduce the homestead market values for the entire city which is then used to determine the total tax capacity.
- The Tax Levy is comprised of three areas, Operating, Special Levies and 3A/B Levy. The total 2011 Tax Levy is \$7,441,836 which is a \$116,686 (1.5%) decrease over the previous year. The Operating Levy for 2011 is \$3,725,996 which is a decrease of \$1,320,738 over the 2010 Levy. The Special Levy for special assessment debt was increased \$1,675,088 while the 3 A/B levy decreased \$471,036.
- The Electric utility transfer to the General Fund of \$5,730,900 is an increase of \$642,150 over 2011. Based on Moorhead Public Service 2012 estimates, this will be approximately 16.0% of gross electric utility revenues. Under the City Charter the transfer cannot exceed 20% of gross revenues.
- There are fee and rate increases in the following areas, with a slight fee decrease in the Forestry Fund as a result of a change in wood chipping procedures.

Sports Center Rentals	Wastewater Disposal
Centennial Softball/Baseball Complex	Right of Way Mowing
Sanitation Sewer Connection Charges	Storm Water Utility

Removed Food-Beverage and Lodging License revenue as the City will no longer be monitoring the operations of Minnesota Department of Health regulated facilities.

- 2012 is the final year for the SAFER grant resulting in a decrease in grant revenue of \$25,000 from 2011 level. Since 2009, over \$200,000 has been incorporated into the General Fund operating budget for the three (3) additional grant-funded firefighters.
- State grant revenue for Drug Task Force and Gang Strike Force reduced by 13%

### Projected Expenditures

- Operating budgets for the most part are at the same levels as the 2011 budget.
- Increase to RRRDC cost of services was minimal due to recalculation of the cost-sharing formula based on 2010 census figures.
- Maintained the motor fuels budget at the \$4.00/gallon level.

- There is no proposed COLA increase for employees; however, step increases were included for all employees City-wide, totaling \$245,100.
- As part of the total compensation package since 2005, once again a 10% increase in health insurance benefits has been included in the 2012 Budget, however, since the actual rate increases have been less than 10% in the last two years the total increase over the 2011 budget is minimal.
- \$49,640 in increased debt service for G.O. Special Assessment Bonds used to provide funding for expanding infrastructure needs repaid via a combination of special assessment collections and tax levy.
- Removed essentially the entire Environmental Health budget since the City will no longer be monitoring the operations of Minnesota Department of Health regulated facilities

### **Challenges for the 2012 Budget**

Challenges that frame the development of the 2012 Operating and Capital Budget include:

- ❖ **Local Government Aid** – The LGA program will continue to be evaluated for reductions in the future, as State budget forecasts project limited revenues and additional shortfalls. City staff does not anticipate LGA allocations to return to levels observed in the past decade.
- ❖ **Economy** – One of the challenges facing the City is a sluggish regional and national economy. Taxpayers also feel the effect of a weak economy, yet have become accustomed to the level of service provide by the City. The City of Moorhead prides itself on its ability to maintain most services at a level the taxpayer has come to expect. This has been accomplished by not filling vacant positions and reducing service levels in areas which impact the fewest citizens and incorporating cost saving measures in services provided.
- ❖ **Annual Flood Fighting** – In 2012, the City may be faced with the prospect of a fourth major flood event in as many years. The emergency protection of private riverfront property is a major investment of City financial, capital, and human resources, consuming 4-6 months of staff time. Flood fight funds are borrowed from the City's General Fund Reserves and are partially reimbursed by the federal government and State of Minnesota if a Presidential Disaster Declaration is made for the area.

## 2012 Staffing

The 2012 Budget authorized staffing level of 248.03 Full Time Equivalent positions is one FTE less than the 2011 level. The Environmental Health Practitioner was removed. The actual number of filled FTE positions is 238.23 due to 9.8 unfilled vacancies in the organization.

### Funded FTE's

- |                          |                             |
|--------------------------|-----------------------------|
| 1 Police Officer         | 1 Firefighter               |
| 1 WWT Mtce Mechanic      | 2 Truck Driver - Sanitation |
| 1 Truck Driver – Streets | 1 Community Service Planner |

### Unfunded FTE's

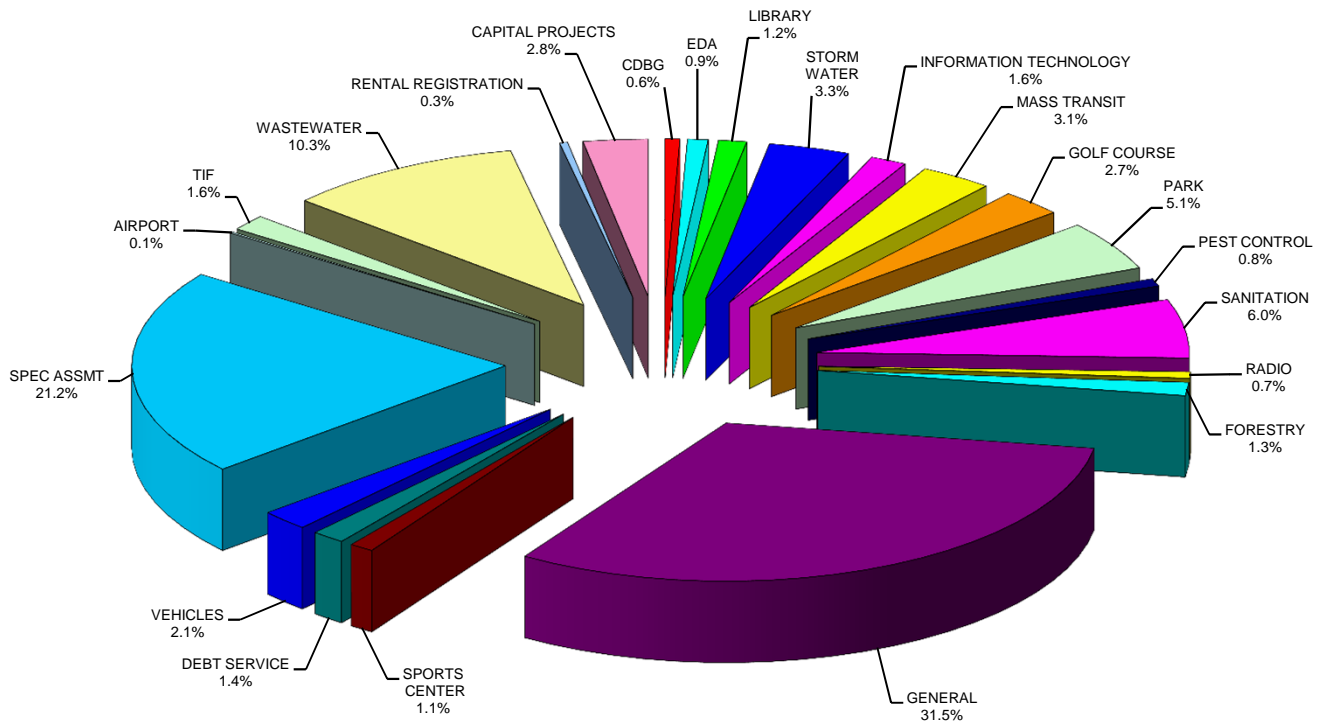
- 1 Assistant City Manager
- 0.8 Customer Service Manager
- 1 Firefighter

Respectfully Submitted,



Michael J. Redlinger  
City Manager

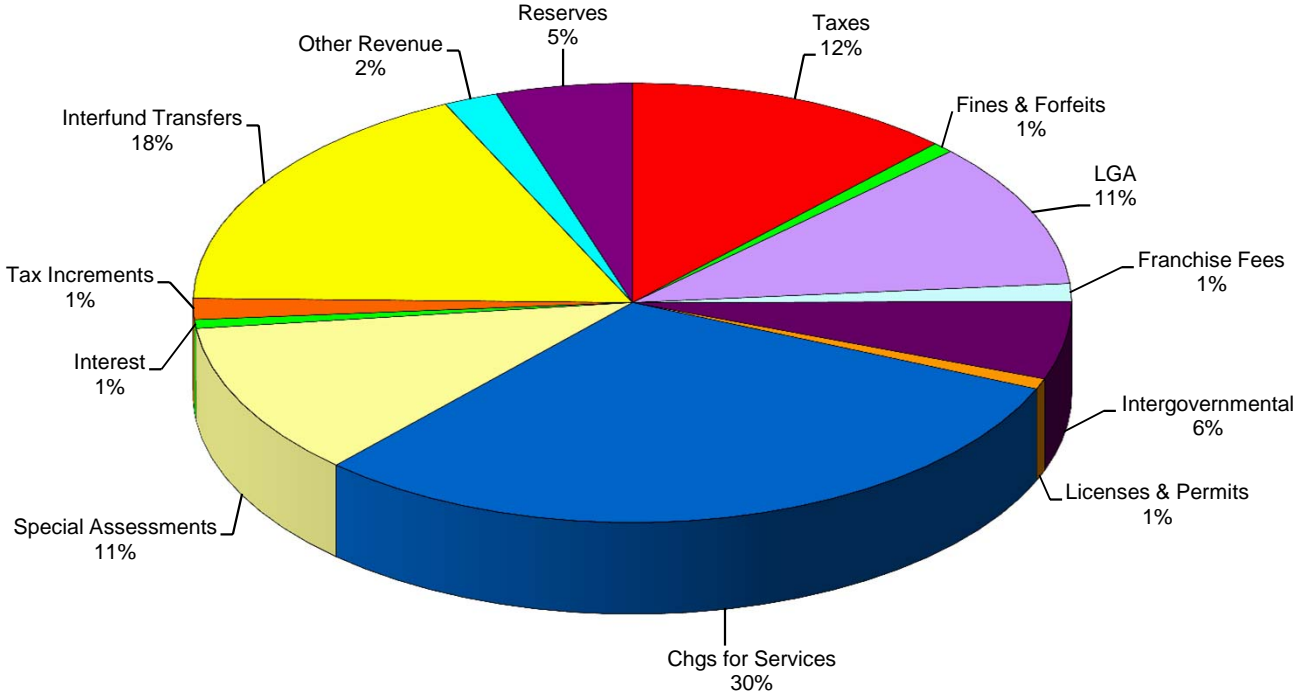
# 2012 BUDGET BY FUND



Fund	2011	Proposed 2012	Increase (Decrease)
CDBG	\$ 713,310	\$ 404,049	\$ (309,261)
EDA	492,300	562,095	69,795
LIBRARY	771,800	771,800	-
STORM WATER	2,118,426	2,231,570	113,144
INFORMATION TECHNOLOGY	830,845	996,665	165,820
MASS TRANSIT	2,022,694	1,995,804	(26,890)
GOLF COURSE	1,658,460	1,723,499	65,039
PARK	3,060,722	3,224,300	163,578
PEST CONTROL	409,530	498,045	88,515
SANITATION	3,840,180	3,809,290	(30,890)
RADIO	301,760	415,365	113,605
FORESTRY	800,000	847,385	47,385
GENERAL	19,996,068	19,978,723	(17,345)
SPORTS CENTER	649,060	666,955	17,895
DEBT SERVICE	1,142,162	910,952	(231,210)
VEHICLES	1,454,500	1,335,220	(119,280)
SPEC ASSMT	12,323,246	13,443,875	1,120,629
AIRPORT	188,220	72,170	(116,050)
TIF	1,349,786	1,013,465	(336,321)
WASTEWATER	6,206,716	6,537,676	330,960
RENTAL REGISTRATION	205,730	221,210	15,480
CAPITAL PROJECTS	1,805,000	1,776,000	(29,000)
	<u>\$ 62,340,515</u>	<u>\$ 63,436,113</u>	<u>\$ 1,095,598</u>

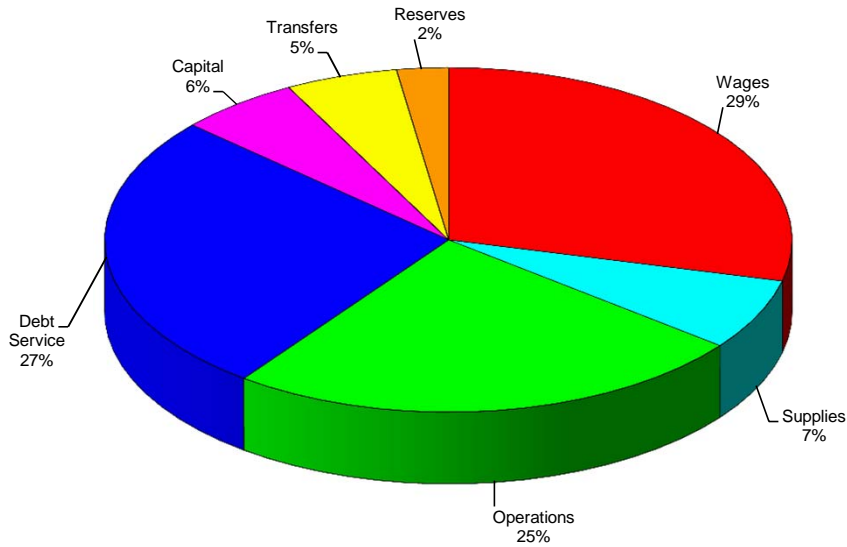


# 2012 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



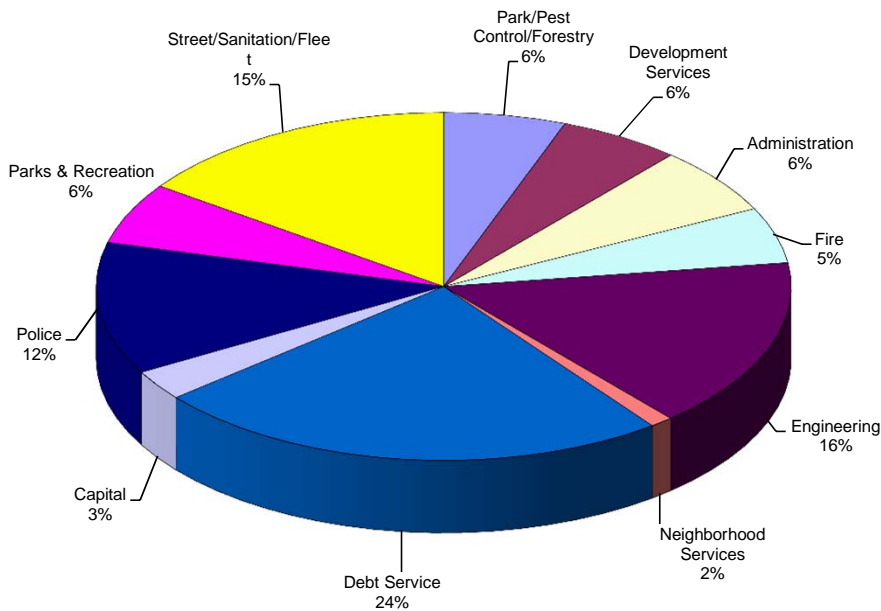
SOURCE	2012 BUDGET
Taxes	\$ 7,686,836
Fines & Forfeits	502,000
LGA	6,790,628
Franchise Fees	833,000
Intergovernmental	3,630,313
Licenses & Permits	494,400
Chgs for Services	19,242,848
Interest	409,172
Special Assessments	7,196,320
Tax Increments	986,385
Interfund Transfers	11,219,058
Other Revenue	1,260,729
Reserves	3,184,424
	<u>\$ 63,436,113</u>

## 2012 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



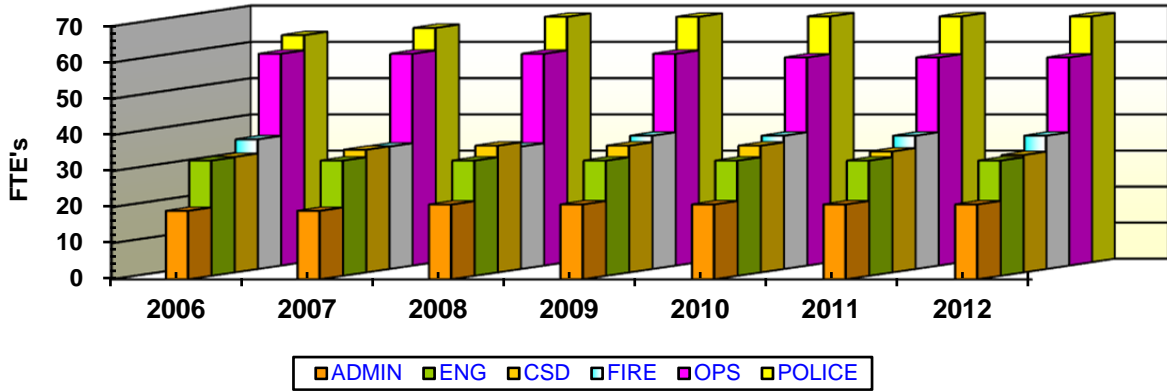
CATEGORY	2012 BUDGET
Wages	\$ 18,294,895
Supplies	4,237,506
Operations	15,614,863
Debt Service	16,792,138
Capital	3,608,865
Transfers	3,345,158
Reserves	1,542,688
	<u>\$ 63,436,113</u>

## 2012 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION



FUNCTION	2012 BUDGET
Park/Pest Control/Forestry	\$ 3,603,592
Development Services	3,603,623
Administration	3,968,366
Fire	3,292,468
Engineering	10,071,521
Neighborhood Services	683,124
Debt Service	15,368,292
Capital	1,776,000
Police	7,800,055
Parks & Recreation	3,620,002
Street/Sanitation/Fleet	9,649,070
	<u>\$ 63,436,113</u>

# CITY OF MOORHEAD STAFFING LEVEL FULL TIME EQUIVALENTS (FTE's)



<u>DEPT</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
ADMIN	19.000	19.000	20.750	20.800	20.800	20.800	20.800
ENG	32.000	32.000	32.000	32.000	32.000	32.000	32.000
CSD	32.080	34.080	35.200	35.200	35.200	33.600	32.600
FIRE	36.000	34.000	34.000	37.000	37.000	37.000	37.000
OPS	58.630	58.630	58.630	58.630	57.630	57.630	57.630
POLICE	62.815	64.815	67.875	67.875	68.000	68.000	68.000
<b>Total FTE's</b>	<b>240.525</b>	<b>242.525</b>	<b>248.455</b>	<b>251.505</b>	<b>250.630</b>	<b>249.030</b>	<b>248.030</b>

**CITY OF MOORHEAD  
COMPARISON OF TAX LEVY & LGA  
ACTUAL 2011 & PROPOSED - 2012**

8/17/2012

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	2011	PROPOSED 2012	2012 Over (Under) 2011	% CHG
<b>OPERATING LEVY</b>				
GENERAL FUND	5,046,734	290,691	(4,756,043)	
PARK FUND	0	2,525,775	2,525,775	
LIBRARY	0	771,800	771,800	
ECON DEVELOP	0	85,000	85,000	
MASS TRANSIT	0	52,730	52,730	
	5,046,734	3,725,996	(1,320,738)	
<b>DEBT LEVY:</b>				
DEBT SERVICE	0	540,000	540,000	
SPECIAL ASSMT DEBT	2,040,752	3,175,840	1,135,088	
HOLIDAY MALL TIF 3A/B	471,036		(471,036)	
	2,511,788	3,715,840	1,204,052	
<b>TOTAL TAX LEVY</b>	<b>7,558,522</b>	<b>7,441,836</b>	<b>(116,686)</b>	<b>(1.5%)</b>
<b>LOCAL GOVERNMENT AID:</b>				
GENERAL FUND	2,428,030	6,790,628	4,362,598	
PARK FUND	2,293,578	0	(2,293,578)	
LIBRARY	771,800	0	(771,800)	
ECON DEVELOP	107,610	0	(107,610)	
PERMANENT IMP	100,000	0	(100,000)	
SPECIAL ASSMTS	361,426	0	(361,426)	
MASS TRANSIT	103,184	0	(103,184)	
DEBT SERVICE	625,000	0	(625,000)	
<b>TOTAL LOCAL GOVT AID</b>	<b>6,790,628</b>	<b>6,790,628</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL TAX LEVY &amp; LGA</b>	<b>14,349,150</b>	<b>14,232,464</b>	<b>(116,686)</b>	<b>(0.8%)</b>

**CITY OF MOORHEAD  
PROPERTY TAX COMPARISON  
ACTUAL 2011 - PROPOSED 2012**

8/17/2012

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**TAX LEVY - NO PROPERTY TAX INCREASE \$7,441,836 (\$740,380)**

	<b>PROPOSED</b>	<b>ACTUAL 2011</b>
	<b>2012</b>	
<b><u>1. Assessed Market Value</u></b>	139,900	139,900
<b><u>2. Residential Market Value Exclusion (RMVE)</u></b>		
a. Initial Exclusion (Less than \$76,000 Line 1 x 40%)	(30,400)	
b. Mkt Values between \$76,000 and \$413,800 (minus 9% of Mkt Value over \$76,000)	5,751	
c. Final Exclusion Amount	(24,649)	
<b><u>3. Taxable Market Value</u></b>	115,251	139,900
<b><u>4. Net Tax Capacity (3 x State Classification Rate 1.00%)</u></b>	1,153	1,399
<b><u>5. Residential Market Value Homestead Credit (MVHC)</u></b>		304
a. Reduction for value over \$76,000		58
b. Total MVHC Credit	N/A	246
<b><u>6. Tax Rates</u></b>		
a. County Local Tax Rate	54.06262%	55.07962%
b. City/Town Local Tax Rate	33.82675%	30.75150%
c. School District Other Local Levies Local Tax Rate	32.83807%	29.95714%
d. Watershed District	2.20698%	2.12523%
e. Economic Development Authority	1.11364%	1.06317%
f. Total Local Tax Rate	<b>124.04806%</b>	<b>118.97666%</b>
<b><u>7. Market Value Homestead Credit - Line 5b</u></b>	N/A	(246)
<b><u>8. Total Net Tax after MVHC &amp; RMVE</u></b>	<b>1,727</b>	<b>1,713</b>
<b><u>9. Total Net Tax after MVHC &amp; RMVE by Taxing District</u></b>		
a. County	624	657
<b>b. City</b>	<b>390</b>	<b>367</b>
c. School District	675	651
d. Watershed District	25	25
e. Economic Development Authority	13	13
f. Total Local Taxing District Net Tax	<b>1,727</b>	<b>1,713</b>
<b><u>10. Net Tax Increase (decrease) by Taxing District</u></b>	<b>% CHG</b>	<b>AMT OF CHG</b>
a. County		(33)
<b>b. City</b>	<b>6.3%</b>	<b>23</b>
c. School District		24
d. Watershed District		0
e. Economic Development Authority		0
f. Total Local Taxing District Net Tax	0.8%	14

*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**

**Revenues / Sources**

Taxes	290,691
Franchise Fees	833,000
Licenses & Permits	493,400
Local Government Aid	6,790,628
Other Intergovernmental	1,020,165
Charges for Services	2,779,450
Fines & Forfeits	499,000
Interest	117,590
Other Revenue	144,390
Interfund Transfers	6,966,530
Uses of Reserves	43,879

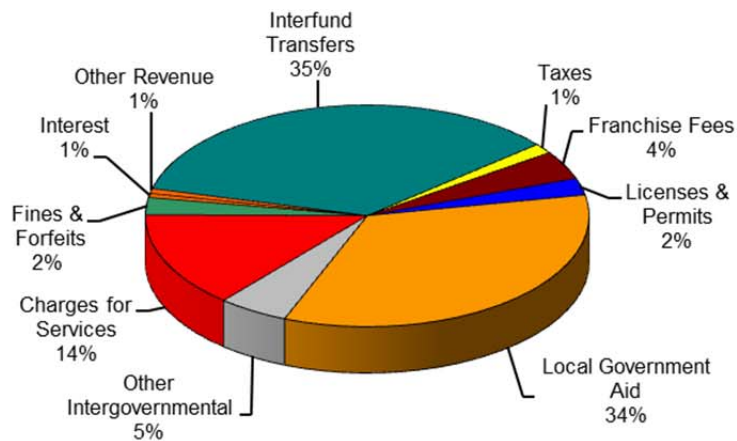
Total Revenues / Sources 19,978,723

**Expenditures / Uses**

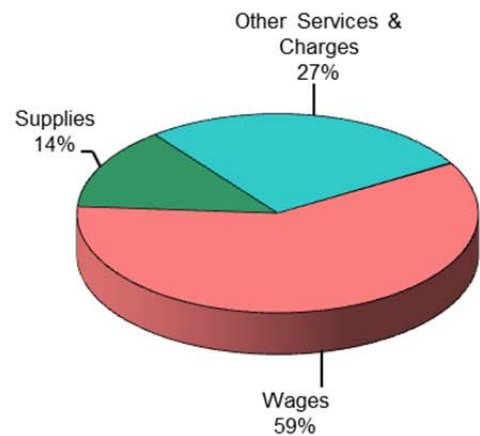
Wages	11,872,304
Supplies	2,724,370
Other Services & Charges	5,357,049
Fund Balance/Equity Reserves	25,000

Total Expenditures / Uses 19,978,723

**Revenues / Sources**



**Expenditures / Uses**



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

	2010 Actual	2011 Budget	2012 Budget
<b>Taxes</b>			
Property Taxes	4,407,032	5,046,734	290,691
Franchise Fees	865,522	875,000	833,000
	<u>5,272,554</u>	<u>5,921,734</u>	<u>1,123,691</u>
<b>Licenses &amp; Permits</b>	<u>997,412</u>	<u>548,110</u>	<u>493,400</u>
<b>Intergovernmental Revenue</b>			
Federal Grants & Aid	187,708	75,240	71,995
State - Local Government Aid	2,117,662	2,673,224	6,790,628
State - Other Grants & Aid	997,658	835,510	832,320
County Grants & Aid	263,874	75,600	75,300
Other Intergovernmental	140,540	40,500	40,550
	<u>3,707,441</u>	<u>3,700,074</u>	<u>7,810,793</u>
<b>Charges for Services</b>			
General Government	165,960	160,440	152,600
Public Safety	432,042	256,600	246,700
Highways & Streets	1,785,540	2,380,110	2,380,150
	<u>2,383,542</u>	<u>2,797,150</u>	<u>2,779,450</u>
<b>Fines &amp; Forfeits</b>			
Court Fines	335,333	305,060	329,000
Parking Fines	172,279	220,000	170,000
	<u>507,611</u>	<u>525,060</u>	<u>499,000</u>
<b>Miscellaneous</b>			
Interest	135,690	75,000	117,590
Rents	99,889	42,640	64,340
Asset Sales	37,510	36,050	36,050
Other Revenue	52,337	44,000	44,000
	<u>325,426</u>	<u>197,690</u>	<u>261,980</u>
<b>Total Revenues</b>	13,193,986	13,689,818	12,968,314
<b>Transfers from Other Funds</b>			
Electric	5,088,750	5,088,750	5,730,900
Water	311,000	305,000	317,000
Wastewater Treatment	256,111	259,300	266,600
Storm Water	126,983	98,900	101,600
Sanitation	444,597	443,800	444,650
Pest Control	69,457	65,000	70,355
Forestry	40,607	45,500	35,425
Capital Improvement	5,490		
<b>From Reserves</b>			43,879
<b>Total Revenues and Other Financing Sources</b>	<u>19,536,981</u>	<u>19,996,068</u>	<u>19,978,723</u>



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

	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
<b>Elected Officials &amp;</b>			
<b>Citywide Administration</b>			
Mayor & Council	398,697	676,492	429,430
Programs, Services, Activities	176,343	117,579	76,650
City Manager	340,407	311,747	316,151
City Clerk	88,716	101,340	97,920
Elections & Voters	23,887	26,490	31,590
Finance	1,014,078	463,150	471,705
Legal	403,518	425,000	425,000
Human Resources	251,861	286,790	283,395
Labor Relations	16,830	25,370	18,360
Engineering	1,968,354	1,276,785	1,302,275
Unallocated	40,452	38,000	38,000
	<u>4,723,143</u>	<u>3,748,743</u>	<u>3,490,476</u>
<b>Police Department</b>			
Administration	1,820,388	1,748,485	1,942,415
Community Policing	77,133	73,895	66,600
Moorhead Together	8,697	15,670	12,000
Investigative	686,281	874,540	724,440
Patrol	3,665,456	3,789,200	3,965,255
DARE	78,873	83,790	87,230
Youth Services	68,782	86,545	78,875
Bike Patrol	2,903	2,870	2,700
Tactical Team	16,291	15,840	14,000
K-9	9,974	4,350	4,400
Community Service	165,882	174,045	180,300
Grant Funded Activities	428,094	234,250	242,145
	<u>7,028,752</u>	<u>7,103,480</u>	<u>7,320,360</u>
<b>Fire Department</b>			
Fire Protection	2,582,600	2,800,460	2,741,588
ND HazMat	21,211	10,000	10,000
Fire Training	103,590	102,890	107,405
Fire Prevention	158,698	164,920	183,050
Grant Funded Activities	266,630	249,160	246,965
Civil Defense	3,315	2,870	3,460
	<u>3,136,043</u>	<u>3,330,300</u>	<u>3,292,468</u>

(Continued)

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

	2010 Actual	2011 Budget	2012 Budget
<b>Operations Department</b>			
General Government Building	254,234	270,030	275,110
Street & Alley	1,958,473	1,985,830	1,955,860
Street Cleaning	148,692	111,380	148,540
Snow & Ice	167,293	249,575	269,560
Traffic Signs	116,729	121,960	129,660
Central Maintenance Shop	1,595,187	1,813,185	2,000,940
	<u>4,240,608</u>	<u>4,551,960</u>	<u>4,779,670</u>
<b>Community Services Department</b>			
Assessing	337,243	286,275	330,500
Planning & Zoning	122,663	162,305	125,000
Community Development	203,900	99,595	101,724
Neighborhood Services	150,669	185,870	122,195
Building Codes	396,066	425,130	416,330
Environmental Health	65,847	102,410	
	<u>1,276,388</u>	<u>1,261,585</u>	<u>1,095,749</u>
<b>Total Expenditures</b>	20,404,935	19,996,068	19,978,723
<b>Transfers to Other Funds</b>			
Municipal Airport	54,270		
Storm Water	30,000		
Wastewater Treatment	30,000		
<b>Total Expenditures and Other Financing Uses</b>	<u>20,519,205</u>	<u>19,996,068</u>	<u>19,978,723</u>

*Fund Summaries*

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**Special Revenue Funds**

Special Revenue Funds are used to account for specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for particular purposes.

Revenues generally consist of property taxes as well as intergovernmental revenues. Other revenues include fees and charges, donations and other miscellaneous revenues sources.

Expenditures include wages and employee benefits, supplies, and other charges. Some capital expenditures may be included

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

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

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

Library - account for expenditures relating to the maintenance of the Lake Agassiz Regional Library facility, and the City's share of the Regional Library System.

Community Development Block Grant - account for Federal Community Development Block Grant entitlements.

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

Mass Transit - account for the operation of the City bus system.

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

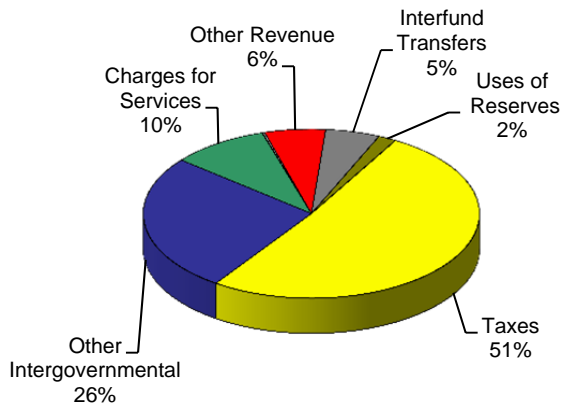
Economic Development Authority Levy – account for commercial marketing land acquisition.

*Fund Summaries*

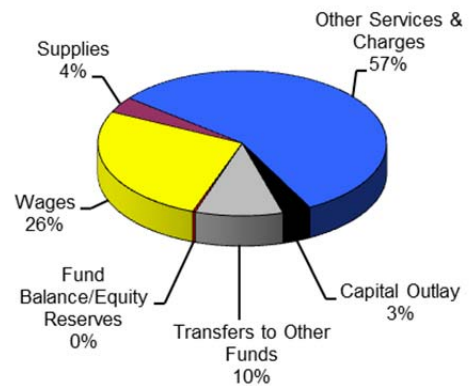
**Special Revenue Funds**

	Park	Hjemkomst Center	Comstock House	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
<b>Revenues / Sources</b>										
Taxes	2,525,775			771,800			52,730	85,000	245,000	3,680,305
Other Intergovernmental	3,160		35,000		259,061		1,590,768	740		1,888,729
Charges for Services	127,840	2,150	1,660			189,225	349,996	500		671,371
Fines & Forfeits						3,000				3,000
Interest		3,000	150			4,000		7,355		14,505
Other Revenue	94,250	105,572			144,988		2,310	73,500		420,620
Interfund Transfers		325,743						50,000		375,743
Uses of Reserves						24,985			100,000	124,985
<b>Total Revenues / Sources</b>	<b>2,751,025</b>	<b>436,465</b>	<b>36,810</b>	<b>771,800</b>	<b>404,049</b>	<b>221,210</b>	<b>1,995,804</b>	<b>217,095</b>	<b>345,000</b>	<b>7,179,258</b>
<b>Expenditures / Uses</b>										
Wages	1,126,916	150,830	9,415		117,575	168,990	144,779	186,910		1,905,415
Supplies	209,976	20,870	2,000	4,320	1,300	10,300	4,400	4,160		257,326
Other Services & Charges	708,390	244,765	25,395	767,480	285,174	41,920	1,846,625	26,025	115,000	4,060,774
Capital Outlay									230,000	230,000
Transfers to Other Funds	705,743									705,743
Fund Balance/Equity Reserves		20,000								20,000
<b>Total Expenditures / Uses</b>	<b>2,751,025</b>	<b>436,465</b>	<b>36,810</b>	<b>771,800</b>	<b>404,049</b>	<b>221,210</b>	<b>1,995,804</b>	<b>217,095</b>	<b>345,000</b>	<b>7,179,258</b>

**Revenues / Sources**



**Expenditures / Uses**



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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes			2,525,775
Local Government Aid	2,293,578	2,341,756	
Other Intergovernmental	3,160	3,160	3,160
Charges for Services	131,427	131,610	127,840
Interest	35	10,000	
Other Revenue	117,064	88,550	94,250
<b>Total Revenues / Sources</b>	<b><u>2,545,263</u></b>	<b><u>2,575,076</u></b>	<b><u>2,751,025</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	987,426	1,070,960	1,126,916
Supplies	159,030	195,770	209,976
Other Services & Charges	625,303	643,350	708,390
Capital Outlay	90,447		
Transfers to Other Funds	792,647	664,996	705,743
<b>Total Expenditures / Uses</b>	<b><u>2,654,853</u></b>	<b><u>2,575,076</u></b>	<b><u>2,751,025</u></b>

**HJEMKOMST CENTER**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	2,340	2,150	2,150
Interest	3,081		3,000
Other Revenue	105,060	103,280	105,572
Interfund Transfers	332,968	343,666	325,743
<b>Total Revenues / Sources</b>	<b><u>443,449</u></b>	<b><u>449,096</u></b>	<b><u>436,465</u></b>
<b><u>Expenditures / Uses</u></b>			
Wages	132,740	148,195	150,830
Supplies	18,936	21,520	20,870
Other Services & Charges	294,771	259,381	244,765
Fund Balance/Equity Reserves		20,000	20,000
<b>Total Expenditures / Uses</b>	<b><u>446,447</u></b>	<b><u>449,096</u></b>	<b><u>436,465</u></b>

## *Fund Summaries*

### Special Revenue Funds

#### COMSTOCK HOUSE

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	35,000	35,000	35,000
Charges for Services	2,201	1,550	1,660
Interest	154		150
<b>Total Revenues / Sources</b>	<b>37,355</b>	<b>36,550</b>	<b>36,810</b>
<b><u>Expenditures / Uses</u></b>			
Wages	9,094	7,095	9,415
Supplies	1,382	2,000	2,000
Other Services & Charges	21,240	27,455	25,395
<b>Total Expenditures / Uses</b>	<b>31,716</b>	<b>36,550</b>	<b>36,810</b>

#### LIBRARY

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes			771,800
Local Government Aid	771,800	771,800	
Other Revenue	569		
<b>Total Revenues / Sources</b>	<b>772,369</b>	<b>771,800</b>	<b>771,800</b>
<b><u>Expenditures / Uses</u></b>			
Supplies	2,524	4,900	4,320
Other Services & Charges	766,204	766,900	767,480
<b>Total Expenditures / Uses</b>	<b>768,728</b>	<b>771,800</b>	<b>771,800</b>

## *Fund Summaries*

### Special Revenue Funds

#### COMMUNITY DEVELOPMENT

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	166,749	523,690	259,061
Interest	55		
Other Revenue	150,580	189,620	144,988
<b>Total Revenues / Sources</b>	<b>317,384</b>	<b>713,310</b>	<b>404,049</b>
<b><u>Expenditures / Uses</u></b>			
Wages	88,275	137,755	117,575
Supplies	403	840	1,300
Other Services & Charges	233,562	574,715	285,174
<b>Total Expenditures / Uses</b>	<b>322,240</b>	<b>713,310</b>	<b>404,049</b>

#### RENTAL REGISTRATION

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	150,695	201,730	189,225
Fines & Forfeits	12,685		3,000
Interest	5,360	4,000	4,000
Special Assessments	1,473		
Other Revenue	126		
Uses of Reserves			24,985
<b>Total Revenues / Sources</b>	<b>170,339</b>	<b>205,730</b>	<b>221,210</b>
<b><u>Expenditures / Uses</u></b>			
Wages	134,545	161,765	168,990
Supplies	3,511	9,830	10,300
Other Services & Charges	20,833	34,135	41,920
<b>Total Expenditures / Uses</b>	<b>158,889</b>	<b>205,730</b>	<b>221,210</b>

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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	1		52,730
Local Government Aid	103,184	103,180	
Other Intergovernmental	2,027,188	1,581,922	1,590,768
Charges for Services	309,218	316,532	349,996
Interest	4,741		
Other Revenue	10,114	6,500	2,310
Interfund Transfers	7,293	14,560	
<b>Total Revenues / Sources</b>	<b>2,461,739</b>	<b>2,022,694</b>	<b>1,995,804</b>
<b><u>Expenditures / Uses</u></b>			
Wages	135,066	140,290	144,779
Supplies	8,422	1,980	4,400
Other Services & Charges	1,655,112	1,807,624	1,846,625
Capital Outlay	636,966	72,800	
<b>Total Expenditures / Uses</b>	<b>2,435,566</b>	<b>2,022,694</b>	<b>1,995,804</b>

**ECONOMIC DEVELOPMENT**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes			85,000
Local Government Aid	107,610	120,310	
Other Intergovernmental	740	740	740
Charges for Services	500	250	500
Interest	14,287	6,000	7,355
Other Revenue	87,819	70,000	73,500
Interfund Transfers	50,000	50,000	50,000
<b>Total Revenues / Sources</b>	<b>260,955</b>	<b>247,300</b>	<b>217,095</b>
<b><u>Expenditures / Uses</u></b>			
Wages	188,777	210,540	186,910
Supplies	3,577	4,800	4,160
Other Services & Charges	18,609	31,960	26,025
Debt Service	2,085		
<b>Total Expenditures / Uses</b>	<b>213,047</b>	<b>247,300</b>	<b>217,095</b>



## *Fund Summaries*

### Special Revenue Funds

EDA LEVY			
	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	185,798	245,000	245,000
Tax Increments	24,662		
Other Intergovernmental	18,401		
Uses of Reserves			100,000
<b>Total Revenues / Sources</b>	228,860	245,000	345,000
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	375,341	30,000	115,000
Capital Outlay	301,879	215,000	230,000
<b>Total Expenditures / Uses</b>	677,220	245,000	345,000

*Fund Summaries***Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. In the case of Enterprise Funds, it is anticipated that all amounts required for servicing the debt will be provided from the respective funds' revenues. General Long-Term Debt is financed with revenue from property taxes, special assessments and transfers. The City does not use long-term debt for current operations.

Revenues generally consist of property taxes, tax increments, special assessments and intergovernmental revenues.

Expenditures include bond principal and interest on City bonds as well as fiscal agent fees. The Debt Service Funds in this category do not include debt for Enterprise operations. Enterprise debt is included in the Enterprise Funds budgets.

Tax Increment – account for the accumulation of resources for payment of general obligation bond principal and interest. Tax Increments are received by the City to meet these requirements.

Special Assessment – account for the accumulation of resources for payment of general obligation bond principal and interest. Special assessment collections from benefiting properties and in some instances property taxes are used by the City to meet these requirements.

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

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

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

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

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*

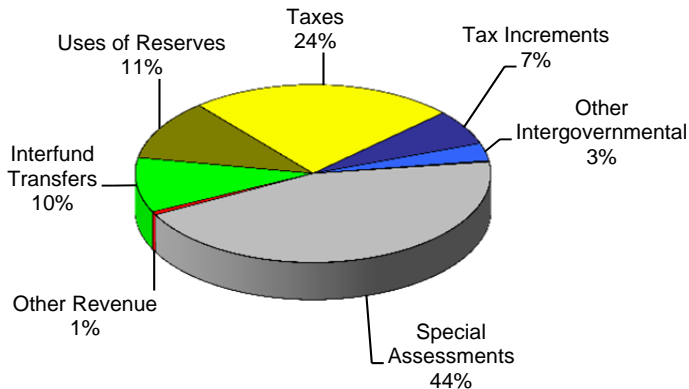
**Debt Service Funds**

	Tax Increment	Special Assessment	G.O. Bond	Municipal Improvement	MYHA Ice Arena	Pactiv	34th St Bridge	Total
<b>Revenues / Sources</b>								
Taxes		3,175,840	340,000			200,000		3,715,840
Tax Increments	986,385							986,385
Other Intergovernmental	7,080	384,924					101,365	493,369
Interest	20,000	13,114						33,114
Special Assessments		6,821,320						6,821,320
Other Revenue		24,812			66,572			91,384
Interfund Transfers		1,349,700		182,835				1,532,535
Uses of Reserves		1,674,165				20,180		1,694,345
<b>Total Revenues / Sources</b>	<b>1,013,465</b>	<b>13,443,875</b>	<b>340,000</b>	<b>182,835</b>	<b>66,572</b>	<b>220,180</b>	<b>101,365</b>	<b>15,368,292</b>

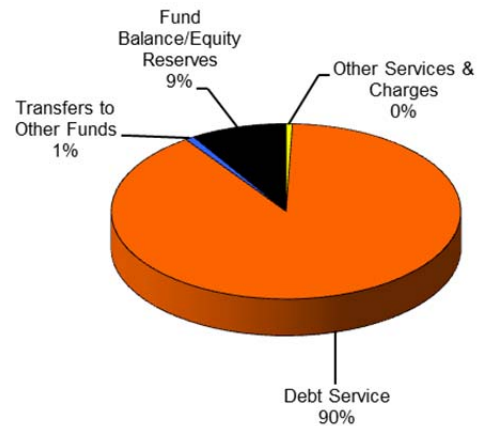
**Expenditures / Uses**

Other Services & Charges	89,300							89,300
Debt Service	862,875	12,016,065	337,407	182,835	66,572	220,180	101,365	13,787,299
Transfers to Other Funds		130,000						130,000
Fund Balance/Equity Reserves	61,290	1,297,810	2,593					1,361,693
<b>Total Expenditures / Uses</b>	<b>1,013,465</b>	<b>13,443,875</b>	<b>340,000</b>	<b>182,835</b>	<b>66,572</b>	<b>220,180</b>	<b>101,365</b>	<b>15,368,292</b>

**Revenues / Sources**



**Expenditures / Uses**



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

	2010 Actual	2011 Budget	2012 Budget
<b>Revenues / Sources</b>			
Taxes	236,293	471,036	
Tax Increments	1,293,708	857,750	986,385
Other Intergovernmental		1,000	7,080
Interest	22,680	20,000	20,000
Bond Proceeds	1,406,656		
Interfund Transfers	451,224		
Total Revenues / Sources	<u>3,410,560</u>	<u>1,349,786</u>	<u>1,013,465</u>
<b>Expenditures / Uses</b>			
Other Services & Charges	396,932	43,800	89,300
Debt Service	2,501,498	979,300	862,875
Transfers to Other Funds	432,555		
Fund Balance/Equity Reserves		326,686	61,290
Total Expenditures / Uses	<u>3,330,984</u>	<u>1,349,786</u>	<u>1,013,465</u>

**SPECIAL ASSESSMENT**

	2010 Actual	2011 Budget	2012 Budget
<b>Revenues / Sources</b>			
Taxes	1,647,734	2,040,752	3,175,840
Local Government Aid	536,794	883,020	
Other Intergovernmental	437,911	392,195	384,924
Charges for Services	222		
Interest	44,074	6,831	13,114
Special Assessments	9,279,956	6,624,863	6,821,320
Other Revenue	9,961	12,132	24,812
Bond Proceeds	2,288,291		
Interfund Transfers	1,043,187	445,906	1,349,700
Uses of Reserves		1,917,547	1,674,165
Total Revenues / Sources	<u>15,288,130</u>	<u>12,323,246</u>	<u>13,443,875</u>
<b>Expenditures / Uses</b>			
Other Services & Charges	15,378		
Capital Outlay	146,194		
Debt Service	12,017,633	11,966,425	12,016,065
Transfers to Other Funds	667,000	130,640	130,000
Fund Balance/Equity Reserves		226,181	1,297,810
Total Expenditures / Uses	<u>12,846,206</u>	<u>12,323,246</u>	<u>13,443,875</u>

## *Fund Summaries*

### Debt Service Funds

#### GENERAL OBLIGATION BOND

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	93		340,000
Local Government Aid	500,000	475,000	
Uses of Reserves		69,816	
Total Revenues / Sources	<u>500,093</u>	<u>544,816</u>	<u>340,000</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	549,935	544,816	337,407
Fund Balance/Equity Reserves			2,593
Total Expenditures / Uses	<u>549,935</u>	<u>544,816</u>	<u>340,000</u>

#### MUNICIPAL IMPROVEMENT

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Interest	3,925		
Interfund Transfers	179,100	178,600	182,835
Total Revenues / Sources	<u>183,025</u>	<u>178,600</u>	<u>182,835</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	178,364	178,600	182,835
Total Expenditures / Uses	<u>178,364</u>	<u>178,600</u>	<u>182,835</u>

#### MYHA ICE ARENA

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Interest	47		
Other Revenue	74,473	73,407	66,572
Total Revenues / Sources	<u>74,520</u>	<u>73,407</u>	<u>66,572</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	70,049	73,407	66,572
Total Expenditures / Uses	<u>70,049</u>	<u>73,407</u>	<u>66,572</u>

## *Fund Summaries*

### Debt Service Funds

#### PACTIV

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Taxes			200,000
Local Government Aid	160,000	150,000	
Interest	5		
Uses of Reserves		91,000	20,180
Total Revenues / Sources	<u>160,005</u>	<u>241,000</u>	<u>220,180</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	241,371	241,000	220,180
Total Expenditures / Uses	<u>241,371</u>	<u>241,000</u>	<u>220,180</u>

#### 34TH STREET BRIDGE

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	102,275	104,339	101,365
Total Revenues / Sources	<u>102,275</u>	<u>104,339</u>	<u>101,365</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	171		
Debt Service	101,956	104,339	101,365
Total Expenditures / Uses	<u>102,127</u>	<u>104,339</u>	<u>101,365</u>

*Fund Summaries*

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**Capital Projects Funds**

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.

Permanent Improvement Fund – account for non-assessable infrastructure improvements and land purchases. The City does not adopt annual budgets for major improvements such as street reconstruction. These activities are financed largely with State Construction Aid.

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

*Fund Summaries*

**Capital Projects Funds**

Capital  
Improvement

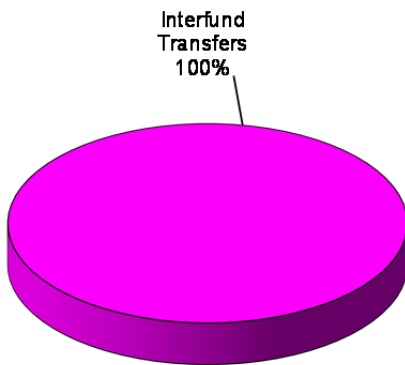
**Revenues / Sources**

Interfund Transfers	<u>1,776,000</u>
Total Revenues / Sources	<u><u>1,776,000</u></u>

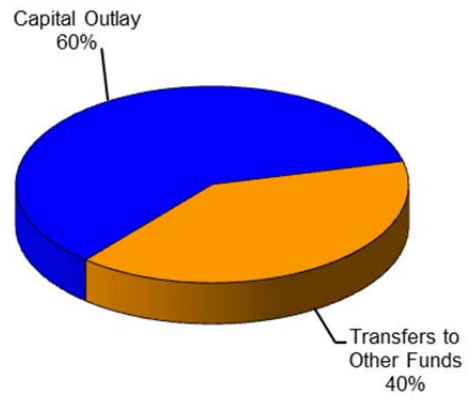
**Expenditures / Uses**

Capital Outlay	1,067,165
Transfers to Other Funds	<u>708,835</u>
Total Expenditures / Uses	<u><u>1,776,000</u></u>

**Revenues / Sources**



**Expenditures / Uses**





## *Fund Summaries*

### **Capital Projects Funds**

#### **PERMANENT IMPROVEMENT**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Local Government Aid	200,000	100,000	
Other Intergovernmental	5,715,340		
Interest	12,681		
Other Revenue	75,309		
Total Revenues / Sources	<u>6,003,331</u>	<u>100,000</u>	
<b><u>Expenditures / Uses</u></b>			
Supplies	340		
Other Services & Charges	964,619		
Capital Outlay	6,798,353	100,000	
Total Expenditures / Uses	<u>7,763,311</u>	<u>100,000</u>	

#### **CAPITAL IMPROVEMENT**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	167,200		
Interest	17,074	5,000	
Interfund Transfers	1,535,665	1,700,000	1,776,000
Total Revenues / Sources	<u>1,719,939</u>	<u>1,705,000</u>	<u>1,776,000</u>
<b><u>Expenditures / Uses</u></b>			
Capital Outlay	1,410,757	1,511,840	1,067,165
Transfers to Other Funds	587,994	193,160	708,835
Total Expenditures / Uses	<u>1,998,751</u>	<u>1,705,000</u>	<u>1,776,000</u>

*Fund Summaries*

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**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.

*Fund Summaries*

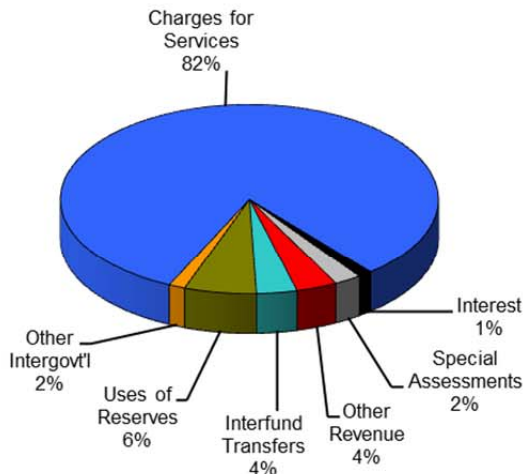
**Enterprise Funds**

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Total
<b>Revenues / Sources</b>									
Licenses & Permits							1,000		1,000
Other Intergov'tl	40,000	3,870	154,790	1,420	520	270	1,380	24,670	226,920
Charges for Services	2,181,570	5,397,137	3,550,000	1,071,990	114,000	704,500	415,280		13,434,477
Interest	10,000	93,124	20,000	50,089	20,000	4,000	1,750		198,963
Special Assessments		375,000							375,000
Other Revenue		68,585	65,500	91,750	299,950	750	300	47,500	574,335
Interfund Transfers				508,250	60,000				568,250
Uses of Reserves		599,960	19,000		172,485	137,865	78,335		1,007,645
<b>Total Revenues / Sources</b>	<b>2,231,570</b>	<b>6,537,676</b>	<b>3,809,290</b>	<b>1,723,499</b>	<b>666,955</b>	<b>847,385</b>	<b>498,045</b>	<b>72,170</b>	<b>16,386,590</b>

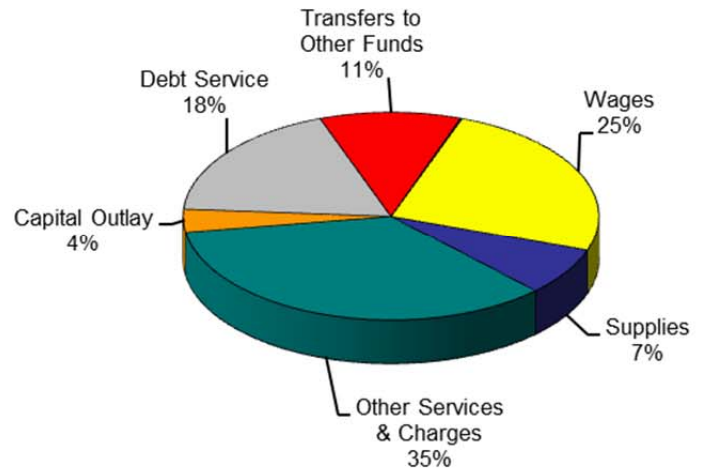
**Expenditures / Uses**

Wages	165,055	1,148,726	1,256,075	648,135	244,950	431,270	168,880		4,063,091
Supplies	28,560	361,535	414,475	196,700	70,670	76,700	66,010	6,500	1,221,150
Other Services & Charges	816,705	2,022,205	1,675,090	505,570	278,200	153,990	173,525	65,670	5,690,955
Capital Outlay	417,700		19,000			150,000			586,700
Debt Service		2,558,610		373,094	73,135				3,004,839
Transfers to Other Funds	803,550	446,600	444,650			35,425	70,355		1,800,580
Fund Balance/Equity Reserves							19,275		19,275
<b>Total Expenditures / Uses</b>	<b>2,231,570</b>	<b>6,537,676</b>	<b>3,809,290</b>	<b>1,723,499</b>	<b>666,955</b>	<b>847,385</b>	<b>498,045</b>	<b>72,170</b>	<b>16,386,590</b>

**Revenues / Sources**



**Expenditures / Uses**



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

	2010 Actual	2011 Budget	2012 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	71,369	50,000	40,000
Charges for Services	1,989,455	1,962,011	2,181,570
Interest	4,442	10,000	10,000
Other Revenue	643		
Interfund Transfers	30,000		
Uses of Reserves		96,415	
Total Revenues / Sources	<u>2,095,908</u>	<u>2,118,426</u>	<u>2,231,570</u>
<b>Expenditures / Uses</b>			
Wages	93,504	160,640	165,055
Supplies	11,289	28,250	28,560
Other Services & Charges	948,203	766,480	816,705
Capital Outlay		560,000	417,700
Transfers to Other Funds	641,833	603,056	803,550
Total Expenditures / Uses	<u>1,694,829</u>	<u>2,118,426</u>	<u>2,231,570</u>

**WASTEWATER TREATMENT**

	2010 Actual	2011 Budget	2012 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	90,670	3,870	3,870
Charges for Services	4,873,587	5,221,310	5,397,137
Interest	68,462	20,000	93,124
Special Assessments	426,219	376,410	375,000
Other Revenue	94,778	67,200	68,585
Interfund Transfers	30,000		
Uses of Reserves		517,926	599,960
Total Revenues / Sources	<u>5,583,716</u>	<u>6,206,716</u>	<u>6,537,676</u>
<b>Expenditures / Uses</b>			
Wages	1,083,882	1,113,125	1,148,726
Supplies	326,299	407,280	361,535
Other Services & Charges	3,573,649	1,837,411	2,022,205
Capital Outlay		50,000	
Debt Service	973,344	2,539,600	2,558,610
Transfers to Other Funds	256,111	259,300	446,600
Total Expenditures / Uses	<u>6,213,285</u>	<u>6,206,716</u>	<u>6,537,676</u>

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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	157,917	139,790	154,790
Charges for Services	3,547,096	3,535,890	3,550,000
Interest	19,348	45,000	20,000
Other Revenue	81,830	74,500	65,500
Uses of Reserves		45,000	19,000
Total Revenues / Sources	<u>3,806,191</u>	<u>3,840,180</u>	<u>3,809,290</u>
<b><u>Expenditures / Uses</u></b>			
Wages	1,189,212	1,276,420	1,256,075
Supplies	286,819	431,240	414,475
Other Services & Charges	1,644,197	1,643,720	1,675,090
Capital Outlay		45,000	19,000
Transfers to Other Funds	444,597	443,800	444,650
Total Expenditures / Uses	<u>3,564,825</u>	<u>3,840,180</u>	<u>3,809,290</u>

**GOLF COURSES**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	1,420	1,420	1,420
Charges for Services	1,080,236	1,013,700	1,071,990
Interest	65,721	45,020	50,089
Other Revenue	103,254	88,100	91,750
Interfund Transfers	488,529	510,220	508,250
Total Revenues / Sources	<u>1,739,160</u>	<u>1,658,460</u>	<u>1,723,499</u>
<b><u>Expenditures / Uses</u></b>			
Wages	635,271	645,920	648,135
Supplies	159,735	179,910	196,700
Other Services & Charges	718,957	463,080	505,570
Debt Service	187,625	369,550	373,094
Total Expenditures / Uses	<u>1,701,588</u>	<u>1,658,460</u>	<u>1,723,499</u>

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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	17,020	520	520
Charges for Services	117,562	135,000	114,000
Interest	22,246	25,000	20,000
Other Revenue	390,969	348,870	299,950
Interfund Transfers	121,400		60,000
Uses of Reserves		139,670	172,485
Total Revenues / Sources	<u>669,197</u>	<u>649,060</u>	<u>666,955</u>
<b><u>Expenditures / Uses</u></b>			
Wages	227,301	248,200	244,950
Supplies	63,466	68,870	70,670
Other Services & Charges	630,560	277,390	278,200
Debt Service	6,606	54,600	73,135
Total Expenditures / Uses	<u>927,932</u>	<u>649,060</u>	<u>666,955</u>

**FORESTRY**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	270	270	270
Charges for Services	789,227	775,730	704,500
Interest	4,516	4,000	4,000
Other Revenue	19,411	20,000	750
Uses of Reserves			137,865
Total Revenues / Sources	<u>813,424</u>	<u>800,000</u>	<u>847,385</u>
<b><u>Expenditures / Uses</u></b>			
Wages	406,757	406,115	431,270
Supplies	66,187	77,700	76,700
Other Services & Charges	110,429	215,330	153,990
Capital Outlay		45,000	150,000
Transfers to Other Funds	40,607	45,500	35,425
Fund Balance/Equity Reserves		10,355	
Total Expenditures / Uses	<u>623,981</u>	<u>800,000</u>	<u>847,385</u>

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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Licenses & Permits	2,008	1,800	1,000
Other Intergovernmental	690		690
Charges for Services	51,081	51,140	50,890
Interest	5,903	660	1,000
Other Revenue	494		300
Total Revenues / Sources	<u>60,176</u>	<u>53,600</u>	<u>53,880</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	1,735	1,600	1,800
Transfers to Other Funds	52,035	52,000	52,080
Total Expenditures / Uses	<u>53,770</u>	<u>53,600</u>	<u>53,880</u>

**RIGHT-OF-WAY MAINTENANCE**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		345	345
Charges for Services	131,787	145,945	233,445
Interest		250	250
Total Revenues / Sources	<u>131,787</u>	<u>146,540</u>	<u>234,040</u>
<b><u>Expenditures / Uses</u></b>			
Wages	49,058	106,535	134,745
Supplies	7,098	13,100	26,100
Other Services & Charges	28,456	20,405	42,245
Transfers to Other Funds	6,590	6,500	11,675
Fund Balance/Equity Reserves			19,275
Total Expenditures / Uses	<u>91,202</u>	<u>146,540</u>	<u>234,040</u>

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

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		345	345
Charges for Services	131,787	130,945	130,945
Interest		500	500
Uses of Reserves		77,600	78,335
Total Revenues / Sources	<u>131,787</u>	<u>209,390</u>	<u>210,125</u>
<b><u>Expenditures / Uses</u></b>			
Wages	80,013	35,120	34,135
Supplies	29,031	39,910	39,910
Other Services & Charges	72,803	127,860	129,480
Transfers to Other Funds	10,832	6,500	6,600
Total Expenditures / Uses	<u>192,679</u>	<u>209,390</u>	<u>210,125</u>

**AIRPORT**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	59,061	24,670	24,670
Charges for Services	3,803	113,800	
Interest	582		
Other Revenue	47,887	49,750	47,500
Interfund Transfers	54,270		
Total Revenues / Sources	<u>165,603</u>	<u>188,220</u>	<u>72,170</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	5,677	106,210	6,500
Other Services & Charges	311,645	82,010	65,670
Total Expenditures / Uses	<u>317,321</u>	<u>188,220</u>	<u>72,170</u>



*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**

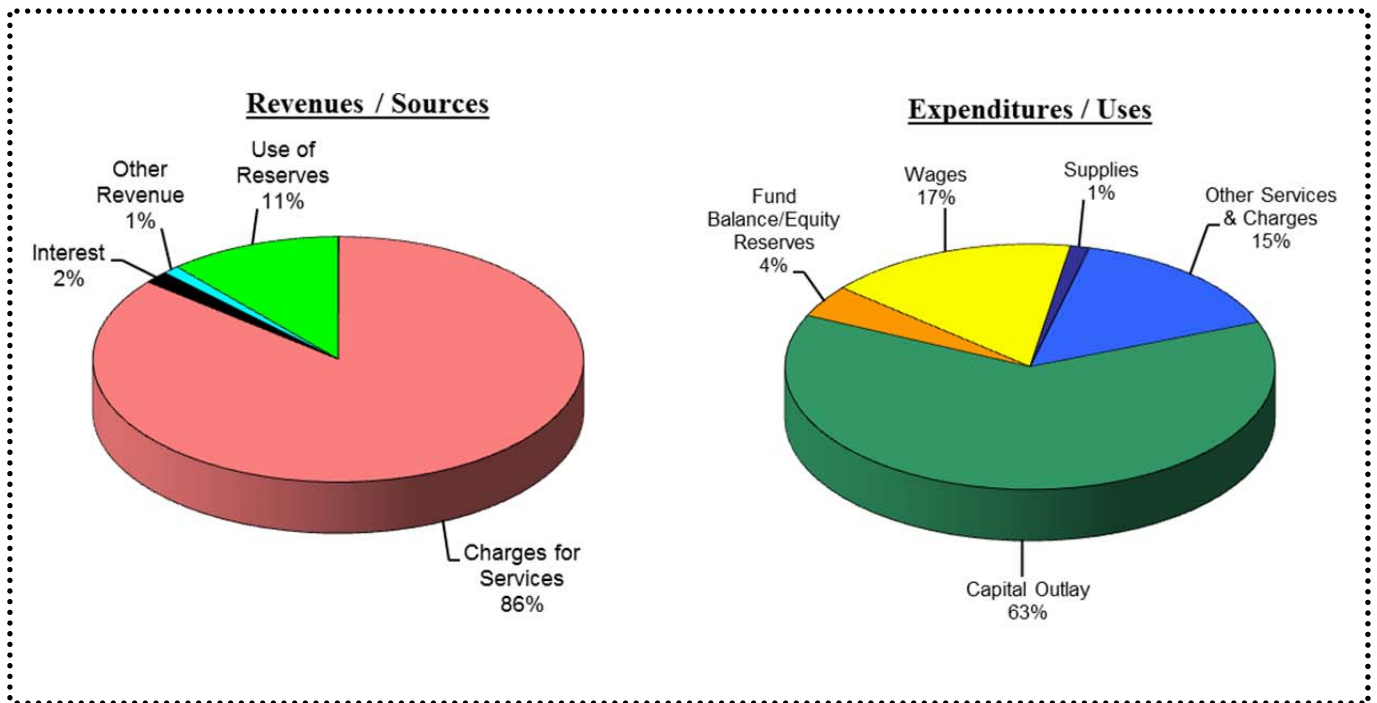
Information Technology	Vehicles & Equipment	Radio Communications	Total
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**Revenues / Sources**

Other Intergovernmental	1,130			1,130
Charges for Services	800,000	1,275,220	282,330	2,357,550
Interest	10,000	30,000	5,000	45,000
Other Revenue		30,000		30,000
Use of Reserves	185,535		128,035	313,570
<b>Total Revenues / Sources</b>	<b>996,665</b>	<b>1,335,220</b>	<b>415,365</b>	<b>2,747,250</b>

**Expenditures / Uses**

Wages	454,085			454,085
Supplies	18,300	4,000	12,360	34,660
Other Services & Charges	249,280	14,500	153,005	416,785
Capital Outlay	275,000	1,200,000	250,000	1,725,000
Fund Balance/Equity Reserves		116,720		116,720
<b>Total Expenditures / Uses</b>	<b>996,665</b>	<b>1,335,220</b>	<b>415,365</b>	<b>2,747,250</b>



## *Fund Summaries*

### **Internal Service Funds**

#### **INFORMATION TECHNOLOGY**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	1,130	1,130	1,130
Charges for Services	808,750	799,715	800,000
Interest	9,073	30,000	10,000
Other Revenue	974		
Uses of Reserves			185,535
Total Revenues / Sources	<u>819,927</u>	<u>830,845</u>	<u>996,665</u>
<b><u>Expenditures / Uses</u></b>			
Wages	459,589	465,625	454,085
Supplies	19,648	17,800	18,300
Other Services & Charges	544,765	205,420	249,280
Capital Outlay		142,000	275,000
Total Expenditures / Uses	<u>1,024,002</u>	<u>830,845</u>	<u>996,665</u>

#### **VEHICLES & EQUIPMENT**

	2010 Actual	2011 Budget	2012 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,212,260	1,257,340	1,275,220
Interest	28,877	30,000	30,000
Other Revenue	45,023	30,000	30,000
Uses of Reserves		137,160	
Total Revenues / Sources	<u>1,286,159</u>	<u>1,454,500</u>	<u>1,335,220</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	3,034	4,000	4,000
Other Services & Charges	1,069,604	14,500	14,500
Capital Outlay		1,436,000	1,200,000
Fund Balance/Equity Reserves			116,720
Total Expenditures / Uses	<u>1,072,638</u>	<u>1,454,500</u>	<u>1,335,220</u>

## *Fund Summaries*

### **Internal Service Funds**

#### **RADIO COMMUNICATIONS**

	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
<b><u>Revenues / Sources</u></b>			
Charges for Services	237,947	301,760	282,330
Interest	11,390		5,000
Other Revenue	40		
Uses of Reserves			128,035
Total Revenues / Sources	<u>249,377</u>	<u>301,760</u>	<u>415,365</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	3,502	12,350	12,360
Other Services & Charges	227,360	126,780	153,005
Capital Outlay		85,000	250,000
Fund Balance/Equity Reserves		77,630	
Total Expenditures / Uses	<u>230,861</u>	<u>301,760</u>	<u>415,365</u>