

# CITY OF MOORHEAD



## 2019 OPERATING & CAPITAL BUDGET



# CITY OF MOORHEAD, MINNESOTA 2019 OPERATING & CAPITAL BUDGET

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**December 10, 2018**

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

Honorable Mayor Williams and Members of the Moorhead City Council.

In compliance with Section 7.04 of the Charter for the City of Moorhead, I am pleased to submit our 2019 Operating and Capital Budget of \$84,143,970 for the fiscal year commencing on January 1, 2019 and ending on December 31, 2019. 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 our 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 for the City of Moorhead.

The 2019 Operating and Capital Budget was developed with the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, and by analyzing anticipated revenues and expenditures for fiscal year 2019.

**Budget Process**

Each department manages their own operational budget. The department head for each department reviewed their expenses in 2017, 2018, and anticipated needs for 2019. Each department head then submitted "supplemental budget requests" for any additional operational funding needs for 2019 with some consideration of potential needs in 2020 and 2021. The City Manager and Finance Director met with each department and division director and reviewed their budget in great detail along with their supplemental operating budget requests. The same process was followed for 2019 capital budget requests by department. The City Manager then provided her recommendations to the Mayor and Council in several budget planning sessions which included all elected officials and city department directors. Discussion, input, and direction was given resulting in the preparation of the both the 2019 Operating Budget and the 2019 Capital Budget. The Mayor and City Council's affirmation of the strategic priorities for the organization was followed by aligning these priorities with projected revenues and anticipated expenditures for 2019. The budget development model focuses on building a foundation from which to begin a multi-year projection, beginning with available revenue sources and maintaining current service levels.

## **Budget Approval Timeline**

The tax levy provisions contained within the 2019 Budget were affirmed by the Mayor and City Council on September 24, 2018, to comply with statutory requirements to certify the preliminary 2018 tax levy payable 2019 and adopt the Proposed 2019 Budget by September 30, 2018. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on November 26, 2018 at which time public input was received, with the final 2018 property tax levy payable 2019 and the final 2019 Operating and Capital Budget is scheduled for the City Council meeting on December 10, 2018.

## **2019 Revenues & Expenditures**

As in previous years, the primary emphasis in preparing the proposed budget is placed on preserving high-quality services to the citizens of Moorhead while continuing to hold the line on costs. Despite a pattern of growth in the population base of the City over the past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support has diminished. Local Government Aid revenues in 2019 are only projected to increase \$1,150 and State-imposed levy limits were removed beginning with levy year 2014 which allows the City to capture new construction value in the property tax levy. This ability to capture the City's growth, in terms of both new construction and increased market values, results in over \$700K in new property tax revenue for 2019. However, it should be noted that the City of Moorhead has significant tax exempt properties thus limiting the property tax revenue for new business growth. Also of important note is that the City of Moorhead has been very generous in previous years in granting commercial development property tax exemptions, As such, the City has not yet been able to realize property tax receipts on much of our newer commercial development. The applicable policies granting extended exemptions changed in 2018 for new commercial development to help the City of Moorhead realize property tax revenues for expanding commercial development sooner than in the past. Ultimately, this practice change should result in an increased tax base sooner than prior practices.

The City Manager, Finance Director, and the department and division directors of the organization have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2019. It is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. City staff discussions with the Mayor and City Council ensure that the 2019 Operating and Capital Budget is aligned with the strategic initiatives, goals, objectives, and direction of the elected officials who are the policy makers for the City of Moorhead.

The 2019 Budget for the City of Moorhead includes 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 2019 Budget also includes City 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 2019 Budget includes the City's Information Technology, Vehicle, Radio, and Central Maintenance Shop Internal Service Funds.

## **2019 Budget Summary**

The City of Moorhead's 2019 Operating & Capital Budget total \$84,143,970; a projected increase of \$1,535,570 (1.9%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2019 budget reflects an increase of \$1,963,191 (5.64%) over 2018 levels. Highlights for both revenues and expenditures are noted as follows:

### **Projected Revenues**

- Local Government Aid (LGA) for 2019 is \$7,181,027, which is an increase of \$1,150 over the 2018 LGA allocation of \$7,179,877.
- Over two thirds of the proposed property tax levy increase is attributable to new construction and market value growth in existing properties; 10% for debt service and existing operations; 7% for items increasing beyond the City's control such as funding to the Lake Agassiz Regional Library, quiet zone maintenance and the County's new law enforcement center where space is leased by the City; and 17% for supplemental operating costs under discretion of the City proposed in 2019. The total Proposed 2018 Tax Levy Payable 2019 is \$14,728,234 which is a \$1,035,219 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 \$6,850,000, an increase of \$125,000 from 2018 in accordance with the new transfer agreement adopted in 2018. The 2019 budget year is the first year of a new five year agreement governing transfers between the Electric and General Funds.
- Additional municipal state aid in the amount of \$50,000 was allocated to infrastructure repair & maintenance to help accommodate increased public demand.
- There is a proposal to shift the funding of the Economic Development Program Administrator position to the EDA Tax Levy Fund over the next three (3) years. As such, the 2018 EDA Tax Levy Payable 2019 reflects a \$38,000 increase to \$438,000.
- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- The only fee increase being proposed is a 3% wastewater treatment rate increase to avoid a significant increase if phosphorous limits are decreased and to provide for continuing maintenance and upgrades to City lift stations.
- There is a proposed 3% fee increase to forestry, however that is being offset by a commensurate fee decrease in mosquito control.
- As a result of the successful sale of tax forfeit lots, special assessment collections have increased, thereby reducing the tax levy needed for existing debt service by approximately \$300,000 or \$300K. This helps to offset the \$315K in additional tax levy anticipated for the 2018 bond issue.
- To help fund some of the significant capital needs, 2% is being transferred from city utility funds, excluding water which is a Moorhead Public Service fund.

## Projected Expenditures

Supplemental operating budget requests were reviewed by the department heads in coordination with the City Manager and the following changes were supported within the 2019 Operating & Capital Budget. In addition, the department and division directors were directed by the City Manager to identify budget savings in other areas to help mitigate the property tax effect of these requests.

- There was a reduction in the Red River Regional Dispatch Center (RRRDC) cost of services for 2019 in the amount of \$6,927. This reduction is partially offset by an increase in the dispatch software maintenance of \$2,922.
- To accommodate the completion of the new joint law enforcement center in 2018, rental expense payable to Clay County has been increased \$112,500. This amount is partially offset by savings related to potential building repairs and maintenance, utilities, and other services at the old law enforcement center of \$54,500.
- The following increases are based on recommendations from the League of Minnesota Cities Insurance Trust and are primarily non-discretionary in nature:
  - General Liability Insurance – 5%
  - Property Insurance – 5%
  - Auto Insurance – 5%
- Also provided for within the 2019 Operating and Capital Budget is Year 2 implementation of a new classification and compensation study which was completed in 2017, along with a 2.5% wage adjustment which is included in the current union agreements with the City's bargaining units. Additionally, step increases under the new model are included within the proposed budget.
- As part of the total compensation package, a 10% increase in health insurance benefits has been included in the 2019 Budget to provide some relief to City employees from their significant health insurance increase realized in 2018.
- A 5% rate increase has been included for workers' compensation insurance.
- Included within this proposed budget is the City Manager's initiative to reorganize the Administration and Planning and Neighborhood Services Departments. The reorganization resulted in a net savings of \$20,000 which helped to partially fund the addition of a City Planner position which replaced the unfunded position of Director of Planning and Neighborhood Services.
- To avoid fluctuations in the City Clerk budget every year for elections, a conscious decision was made to fund \$25,000 annually for election costs so that on even numbered years (when there is an election), there is \$50,000 available to finance the cost of the election.



- Included within the Information Technology internal service fund budget is funding to support new special assessment software through a consortium of Minnesota local governments called LOGIS. The old special assessment software failed in 2018 and required replacement.
- Funding is also included to transition all police officers to smart phones to further enhance their capabilities and resources while out in the community.
- An additional \$28K was included within the 2019 Budget for annual replacement of wood chips in the City's 41 parks. This provides for a 5-year replacement cycle. Previously this cost was funded using Park Amenities capital funds as available. This helps fulfill the *Strategic Plan Objective: To provide safe and well maintained parks. Goal: To develop and implement a vision for parks and public spaces to improve quality of life, ensure a healthy environment and attract residents.*

## **2019 Staffing**

In total, the staffing level included in the 2019 Operating and Capital Budget has not changed, however, the following reorganization of positions has been reflected. This supports the *Strategic Plan Objective: Maintain appropriate staffing levels commensurate with community growth. Goal: Allocate resources to maintain service levels commensurate to community needs and growth.*

- City Planner position will replace the Director of Planning and Neighborhood Services.
- Facilities and Fleet Manager position will replace a Technical Office Specialist authorized in the 2018 budget.
- Converted the Community Development Division Manager to a Government Affairs Director position to develop a centralized position to respond to various inquiries and to provide a unified message to citizens.

The 2019 Budget planning was done in a very thoughtful, deliberative, communicative way by bringing the Mayor, Council, department and division directors together for discussion, goal setting and planning. We believe the process was strategic and comprehensive. Thank you to all those who participated, but especially to those involved.

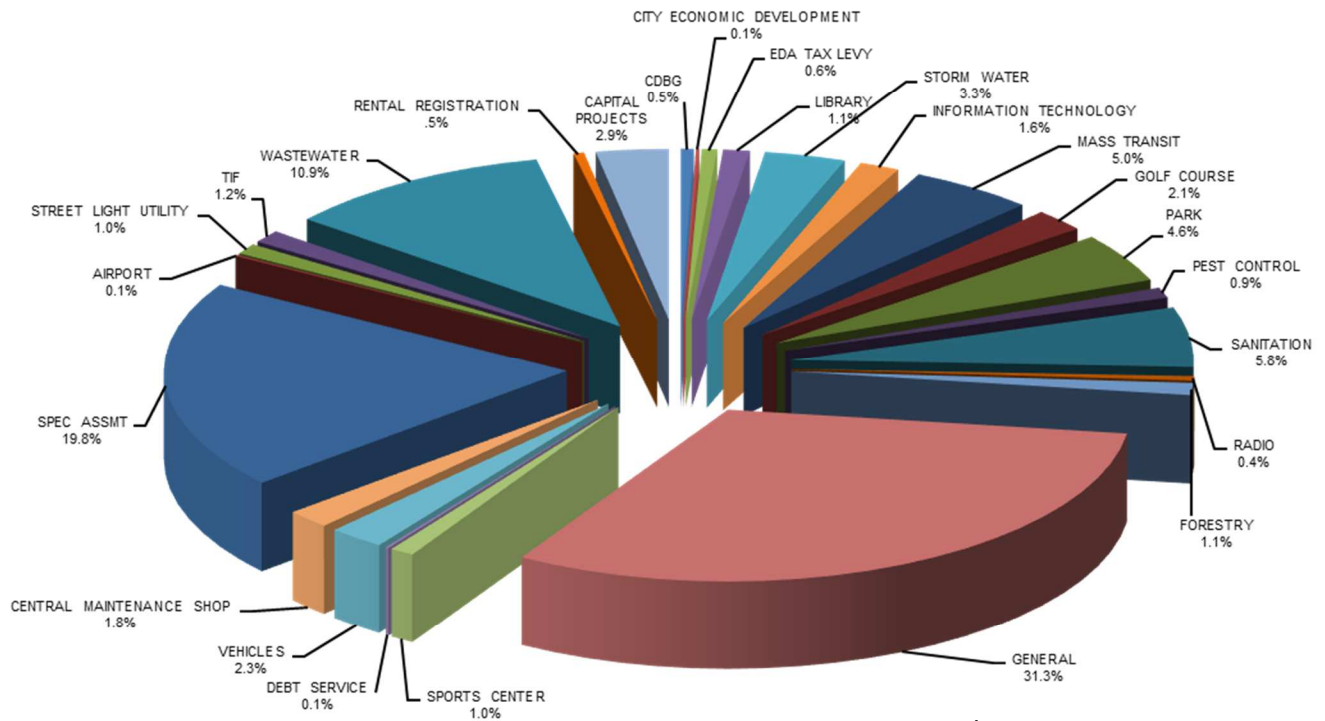
Respectfully Submitted,



Christina M. Volkers,  
City Manager

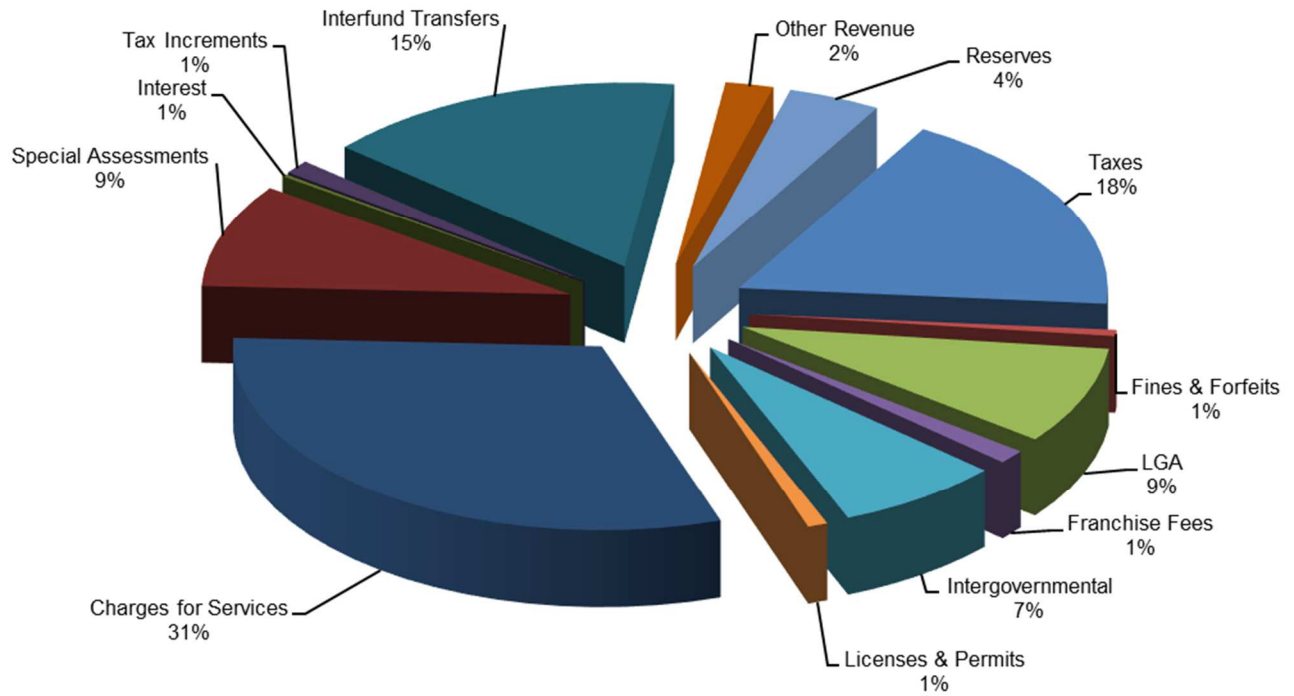


# 2019 BUDGET BY FUND



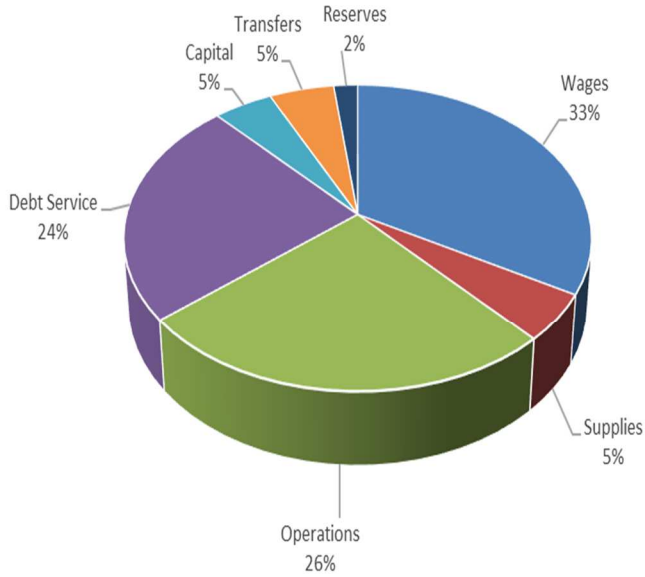
Fund	2018	2019	Increase (Decrease)
CDBG	\$ 428,910	\$ 428,910	\$ -
CITY ECONOMIC DEVELOPMENT	245,676	105,740	(139,936)
EDA TAX LEVY	400,000	514,035	114,035
LIBRARY	889,723	899,578	9,855
STORM WATER	3,317,604	2,741,529	(576,075)
INFORMATION TECHNOLOGY	1,429,098	1,342,590	(86,508)
MASS TRANSIT	3,618,723	4,223,111	604,388
GOLF COURSE	1,892,855	1,785,755	(107,100)
PARK	3,808,061	3,908,337	100,276
PEST CONTROL	699,808	834,931	135,123
SANITATION	4,564,502	4,808,593	244,091
RADIO	341,006	356,548	15,542
FORESTRY	938,399	954,773	16,374
GENERAL	25,053,556	26,352,636	1,299,080
SPORTS CENTER	793,975	814,463	20,488
DEBT SERVICE	172,060	102,060	(70,000)
VEHICLES	1,919,500	1,898,343	(21,157)
CENTRAL MAINTENANCE SHOP	1,389,914	1,489,280	99,366
SPEC ASSMT	16,033,519	16,688,369	654,850
AIRPORT	109,232	107,532	(1,700)
STREET LIGHT UTILITY	815,000	838,440	23,440
TIF	1,167,113	1,010,049	(157,064)
WASTEWATER	10,128,997	9,131,206	(997,791)
RENTAL REGISTRATION	382,169	357,662	(24,507)
CAPITAL PROJECTS	2,069,000	2,449,500	380,500
	<u>\$ 82,608,400</u>	<u>\$ 84,143,970</u>	<u>\$ 1,535,570</u>

# 2019 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2019 BUDGET
Taxes	\$ 15,166,234
Fines & Forfeits	459,500
LGA	7,181,027
Franchise Fees	1,025,000
Intergovernmental	6,099,906
Licenses & Permits	736,970
Charges for Services	26,036,274
Interest	178,752
Special Assessments	7,692,495
Tax Increments	1,010,049
Interfund Transfers	13,364,018
Other Revenue	1,777,251
Reserves	3,416,494
	\$84,143,970

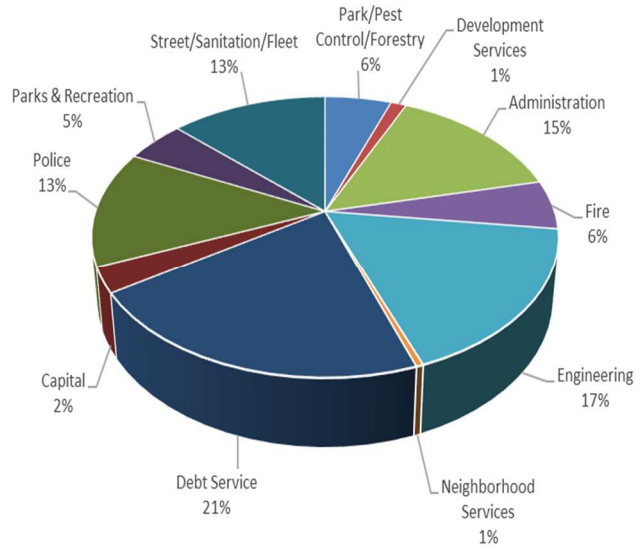
## 2019 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



CATEGORY	2019 BUDGET
Wages	\$ 27,981,194
Supplies	4,191,424
Operations	21,681,336
Debt Service	20,330,750
Capital	3,973,121
Transfers	4,367,018
Reserves	1,619,127
	<u>\$ 84,143,970</u>

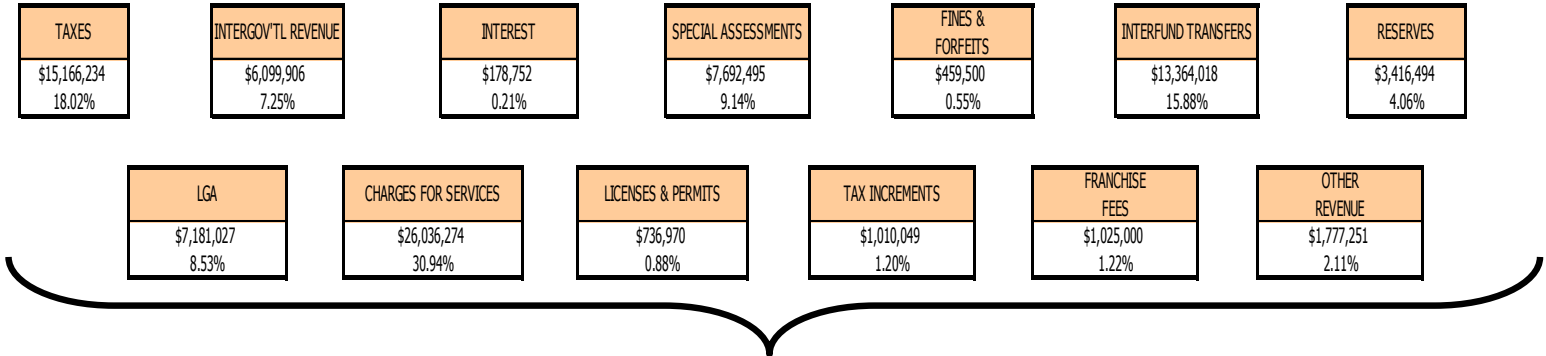
## 2019 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

FUNCTION	2019 BUDGET
Park/Pest Control/Forestry	\$ 4,616,304
Development Services	1,077,133
Administration	12,284,170
Fire	4,745,194
Engineering	14,505,310
Neighborhood Services	354,618
Debt Service	17,800,478
Capital	2,449,500
Police	11,345,370
Parks & Recreation	4,085,544
Street/Sanitation/Fleet	10,880,349
	<u>\$ 84,143,970</u>



# 2019 BUDGETED REVENUE - ALL FUNDS

## FUNDING SOURCES AND FUND DISTRIBUTION



**TOTAL SOURCES**  
\$84,143,970

**INTERNAL SERVICE FUNDS**

Intergov'tl	680
Chgs/Serv	5,010,311
Interest	500
Other	75,270
<b>Total</b>	<b>\$5,086,761</b>

**ENTERPRISE FUNDS**

Intergov'tl	278,692
Chgs/Serv	19,371,622
Spec Assmts	342,600
Interest	56,700
Lic/Permits	5,050
Interfund Tfr	473,250
Other	787,745
Reserves	701,563
<b>Total</b>	<b>\$22,017,222</b>

**SPECIAL REVENUE FUNDS**

Taxes	4,560,007
Intergov'tl	3,727,635
Chgs/Serv	823,321
Interest	4,000
Fines/Forf	5,500
Interfund Tfr	638,149
Other	460,924
Reserves	217,837
<b>Total</b>	<b>\$10,437,373</b>

**GENERAL FUND**

Taxes	5,481,623
LGA	7,181,027
Intergov'tl	1,741,891
Franchise Fees	1,025,000
Chgs/Serv	831,020
Interest	96,498
Lic/Permits	731,920
Fines/Forf	454,000
Interfund Tfr	8,490,120
Other	319,537
<b>Total</b>	<b>\$26,352,636</b>

**DEBT SERVICE**

Taxes	5,124,604
Intergov'tl	351,008
Increments	1,010,049
Spec Assmts	7,349,895
Interest	21,054
Interfund Tfr	1,312,999
Other	133,775
Reserves	2,497,094
<b>Total</b>	<b>\$17,800,478</b>

**CAPITAL PROJECTS**

Interfund Tfr	\$2,449,500
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Computer 1,342,590  
Radio 356,548  
Mfce Shop 1,489,280  
Vehicle 1,898,343  
**Total \$5,086,761**

Storm Water 2,741,529  
Wastewater 8,841,810  
Sanitation 4,720,010  
Golf Course 1,785,755  
Sports Center 615,820  
Forestry 909,760  
Animal Control 115,050  
ROW Mfce 438,913  
Mosquitos 217,480  
Airport 107,532  
Street Light Utility 822,000  
Reserves 701,563  
**Total \$22,017,222**

CDBG 428,910  
Library 899,578  
Rental Regs 215,860  
Park Fund 3,397,972  
HHIC 510,365  
Transit 4,223,111  
Econ Dev 105,740  
EDA 438,000  
Reserves 217,837  
**Total \$10,437,373**

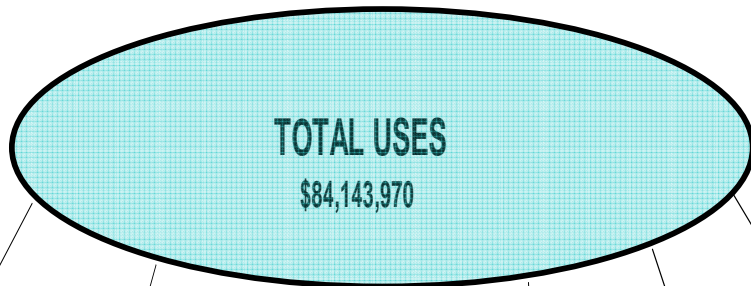
Police 10,893,376  
Fire 4,679,828  
Streets 2,499,466  
Mfce/Gen Bldg 593,756  
Administration 1,237,002  
Acctg/Psnl 1,454,494  
Engineering 2,632,575  
CD/Assessing 675,452  
Plng/Codes 969,601  
Prog/Serv 114,086  
Legal 522,000  
Self Ins 38,000  
Reserves 43,000  
**Total \$26,352,636**

MYHA Arena 58,288  
Debt Service 102,000  
Tax Increment 1,010,049  
Spec Assmt 14,133,047  
Reserves 2,497,094  
**Total \$17,800,478**

Capital Impr \$2,449,500

# 2019 BUDGETED USES - ALL FUNDS CATEGORY AND FUND DISTRIBUTION

<b>WAGES &amp; BENEFITS</b>	<b>SUPPLIES</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>OTHER</b>	<b>INTERFUND TRANSFERS</b>	<b>RESERVES</b>
\$27,981,194 33.25%	\$4,191,424 4.98%	\$20,330,750 24.16%	\$3,973,121 4.72%	\$21,681,336 25.77%	\$4,367,018 5.19%	\$1,619,127 1.92%



INTERNAL SERVICE FUNDS	
Wages	1,094,034
Supplies	1,148,505
Other	562,183
Capital	1,677,521
Reserves	604,518
<b>Total</b>	<b>\$5,086,761</b>

ENTERPRISE FUNDS	
Wages	5,816,408
Supplies	1,456,154
Other	8,465,529
Debt	3,108,133
Capital	210,600
Transfers	2,574,869
Reserves	385,529
<b>Total</b>	<b>\$22,017,222</b>

SPECIAL REVENUE FUNDS	
Wages	2,830,398
Supplies	261,165
Other	5,530,521
Capital	979,000
Transfers	803,149
Reserves	33,140
<b>Total</b>	<b>\$10,437,373</b>

GENERAL FUND	
Wages	18,240,354
Supplies	1,162,600
Other	6,856,682
Transfers	50,000
Reserves	43,000
<b>Total</b>	<b>\$26,352,636</b>

DEBT SERVICE	
Debt	17,222,617
Other	24,921
Reserves	552,940
<b>Total</b>	<b>\$17,800,478</b>

CAPITAL PROJECTS	
Supplies	113,000
Other	291,500
Capital	1,106,000
Transfers	939,000
<b>Total</b>	<b>\$2,449,500</b>

Computer	1,342,590
Radio	300,797
Mtce Shop	1,489,280
Vehicle	1,349,576
Reserves	604,518
<b>Total</b>	<b>\$5,086,761</b>

Storm Water	2,492,059
Wastewater	9,131,206
Sanitation	4,808,593
Golf Course	1,649,696
Sports Center	814,463
Forestry	954,773
Animal Control	118,707
ROW Mtce	481,236
Mosquitos	234,988
Airport	107,532
Street Light Util	838,440
Reserves	385,529
<b>Total</b>	<b>\$22,017,222</b>

CDBG	428,910
Library	899,578
Rental Registration	357,662
Park Fund	3,397,972
HHIC	490,365
Transit	4,209,971
EDA	619,775
Reserves	33,140
<b>Total</b>	<b>\$10,437,373</b>

Police	10,893,376
Fire	4,679,828
Streets	2,499,466
Mtce/Gen Bldg	593,756
Administration	1,237,002
Acctg/Psnl	1,454,494
Engineering	2,632,575
CD/Assessing	675,452
Plng/Codes	969,601
Prog/Serv	114,086
Legal	522,000
Self Ins	38,000
Reserves	43,000
<b>Total</b>	<b>\$26,352,636</b>

Debt Service	102,060
Tax Increment	997,013
Spec Assmt	16,148,465
Reserves	552,940
<b>Total</b>	<b>\$17,800,478</b>

Capital Impr	\$2,449,500
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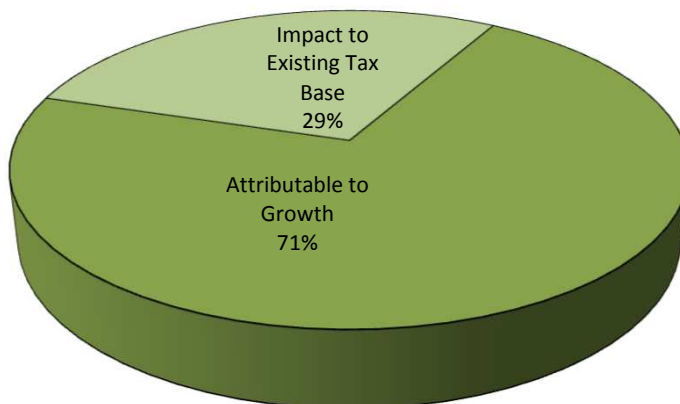


**CITY OF MOORHEAD  
2018 TAX LEVY PAYABLE 2019**

<b>2017 Tax Levy Payable 2018</b>		<b>\$ 13,693,015</b>
<u>Increases resulting from growth</u>		
New Construction	\$ 277,160	
Market Value Adjustments	255,450	
Expiring Rebates	210,223	
Expiring Exemptions	94,510	
New Rebates	<u>(98,784)</u>	
		738,559 <u>71%</u>
<u>Increases to existing tax base</u>		
Existing Tax Base for Debt	\$ (35,788)	
Existing Tax Base for Operations	\$ 66,878	
Increases Beyond City Control (A)	\$ 81,427	
Supplemental Operating Requests (B)	<u>\$ 184,143</u>	
		<u>296,660</u> <u>29%</u>
<b>2018 Tax Levy Payable 2019</b>		<b><u><u>\$ 14,728,234</u></u></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 for for taxes payable 2015 which was a decrease from 1.9% in 2014 and 2.3% in 2013 for a 2-year reduction of 30%.**

**Impact due to Growth**





*Fund Summaries*

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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	5,481,623
Franchise Fees	1,025,000
Licenses & Permits	731,920
Local Government Aid	7,181,027
Other Intergovernmental	1,741,891
Charges for Services	831,020
Fines & Forfeits	454,000
Interest	96,498
Other Revenue	319,537
Interfund Transfers	8,490,120

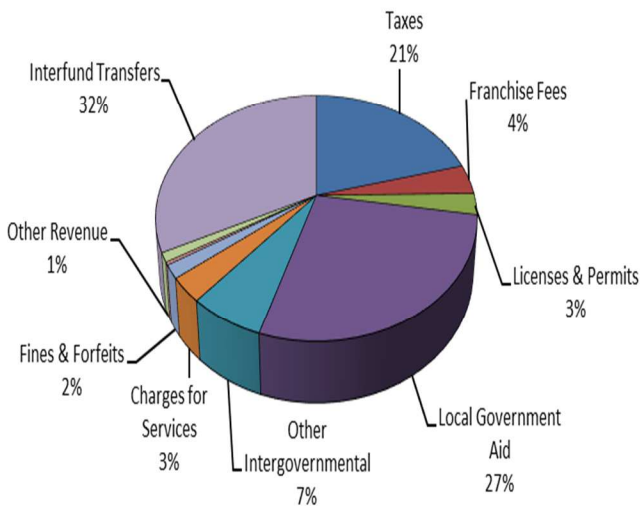
Total Revenues / Sources 26,352,636

**Expenditures / Uses**

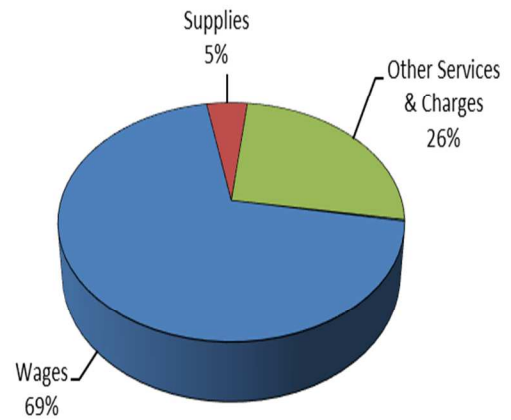
Wages	18,240,354
Supplies	1,212,600
Other Services & Charges	6,806,682
Transfers to Other Funds	50,000
Fund Balance/Equity Reserves	43,000

Total Expenditures / Uses 26,352,636

**Revenues / Sources**



**Expenditures / Uses**



*Fund Summaries*

<b>General Fund</b>			
<b>General Fund Revenues and Other Financing Sources</b>			
	2017 Actual	2018 Budget	2019 Budget
<b>Taxes</b>			
Property Taxes	3,356,240	4,537,368	5,481,623
Franchise Fees	993,555	1,025,000	1,025,000
	<u>4,349,795</u>	<u>5,562,368</u>	<u>6,506,623</u>
<b>Licenses &amp; Permits</b>	<u>882,095</u>	<u>729,970</u>	<u>731,920</u>
<b>Intergovernmental Revenue</b>			
Federal Grants & Aid	90,759	36,084	36,084
State - Local Government Aid	7,136,188	7,179,877	7,181,027
State - Other Grants & Aid	1,552,280	1,287,642	1,439,712
County Grants & Aid	151,473	152,000	152,000
Other Intergovernmental	115,429	114,095	114,095
	<u>9,046,129</u>	<u>8,769,698</u>	<u>8,922,918</u>
<b>Charges for Services</b>			
General Government	252,504	205,240	204,740
Public Safety	204,658	126,280	126,280
Highways & Streets	1,722,743	500,150	500,000
	<u>2,179,905</u>	<u>831,670</u>	<u>831,020</u>
<b>Fines &amp; Forfeits</b>			
Court Fines	255,529	219,600	224,000
Parking Fines	262,107	230,000	230,000
	<u>517,636</u>	<u>449,600</u>	<u>454,000</u>
<b>Miscellaneous</b>			
Interest	73,835	96,498	96,498
Rents	50,497	27,552	153,037
Asset Sales	61,874	55,000	55,000
Other Revenue	102,926	186,000	111,500
	<u>289,132</u>	<u>365,050</u>	<u>416,035</u>
<b>Total Revenues</b>	17,264,692	16,708,356	17,862,516
<b>Transfers from Other Funds</b>			
Electric	6,600,000	6,725,000	6,850,000
Water	448,307	372,000	396,000
Wastewater Treatment	402,668	414,400	424,900
Storm Water	136,007	133,700	139,800
Sanitation	484,307	479,050	498,850
Pest Control	95,198	94,400	93,970
Forestry	43,761	42,900	45,500
Street Light Utility	40,700	40,750	41,100
Municipal Improvement	144,850		
Tax Forfeit Lots		43,000	
Information Technology	21,444		
<b>Total Revenues and Other Financing Sources</b>	<u>25,681,934</u>	<u>25,053,556</u>	<u>26,352,636</u>

## *Fund Summaries*

### General Fund

#### General Fund Expenditures and Other Financing Uses

	2017 Actual	2018 Budget	2019 Budget
<b>Elected Officials &amp; Citywide Administration</b>			
Mayor & Council	311,930	291,127	278,102
Programs, Services, Activities	96,659	110,543	114,086
City Manager	337,887	527,084	599,164
Governmental Affairs & Comm.			166,605
City Clerk	131,414	192,144	168,131
Elections & Voters		50,000	25,000
Finance	1,081,086	949,674	991,577
Assessing	430,374	515,495	517,684
Legal	501,606	517,000	522,000
Human Resources	446,526	417,169	462,917
Labor Relations	45,921		
Citywide Employee Training	158		
Self Insurance	34,741	38,000	38,000
Cable Capital Support		43,000	43,000
	<u>3,418,302</u>	<u>3,651,236</u>	<u>3,926,266</u>
<b>Police Department</b>			
Administration	2,557,109	748,298	848,900
Red River Regional Dispatch		898,295	894,320
Support Services	35	949,624	942,754
Community Policing	80,872	86,856	96,781
Tri-College Partnership	4,623	9,000	9,000
Investigative	1,289,577	1,514,114	1,610,373
Patrol	5,025,758	5,483,459	5,879,549
DARE	99,649	93,959	106,511
Youth Services	100,823	111,973	116,045
Bike Patrol	2,458	1,845	1,845
Tactical Team	15,796	15,000	16,000
K-9	4,320	5,500	5,495
Drug Court		5,600	10,000
Community Service	232,765	254,905	268,364
Server Training	1,800	6,741	6,804
Grant Funded Activities	243,638	85,275	80,635
	<u>9,659,223</u>	<u>10,270,444</u>	<u>10,893,376</u>
<b>Engineering</b>			
Engineering	1,842,113	2,079,683	2,192,575
City Traffic Signals	83,333	110,000	110,000
MnDOT Traffic Signals	40,279	55,000	55,000
Engineering Street Maintenance	234,868	225,000	275,000
	<u>2,200,593</u>	<u>2,469,683</u>	<u>2,632,575</u>

(Continued)

## *Fund Summaries*

### **General Fund**

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

	2017 Actual	2018 Budget	2019 Budget
<b>Fire Department</b>			
Fire Protection	3,779,325	3,974,687	4,194,947
HazMat Training Trailer	2,918	2,500	2,500
ND HazMat	3,031		
Fire Training	172,931	154,560	175,191
Emergency Response Team	315		
Fire Prevention	249,536	289,348	304,656
Emergency Management	2,090	2,522	2,534
Grant Funded Activities	188,499		
Outdoor Warning Sirens	13,149		
	<u>4,411,794</u>	<u>4,423,617</u>	<u>4,679,828</u>
<b>Public Works Department</b>			
General Government Building	301,003	329,815	325,189
Citywide Facilities	40,840		83,900
Street & Alley	1,576,786	1,902,572	1,907,735
Wheelage Tax Projects	79,000	80,000	80,000
Street Cleaning	138,851	145,180	159,286
Snow & Ice	147,366	226,311	229,301
Traffic Signs	98,844	117,615	123,144
Public Works Facility	218,684	286,234	184,667
	<u>2,601,374</u>	<u>3,087,727</u>	<u>3,093,222</u>
<b>Planning &amp; Neighborhood Services Department</b>			
Planning & Zoning	330,860	268,352	353,459
Planning Grant	27,000		
Community Development	213,484	91,761	
Neighborhood Services	198,424	217,864	157,768
Building Codes	521,992	572,872	616,142
	<u>1,291,760</u>	<u>1,150,849</u>	<u>1,127,369</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>23,583,046</u>	<u>25,053,556</u>	<u>26,352,636</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.

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

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

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

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

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

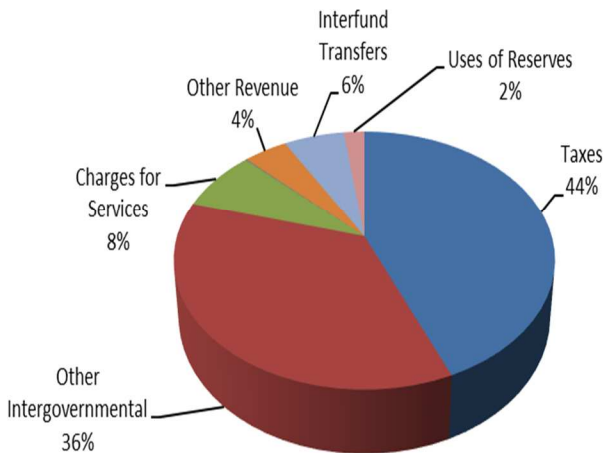
Economic Development Authority Levy – account for commercial marketing land acquisition.

*Fund Summaries*

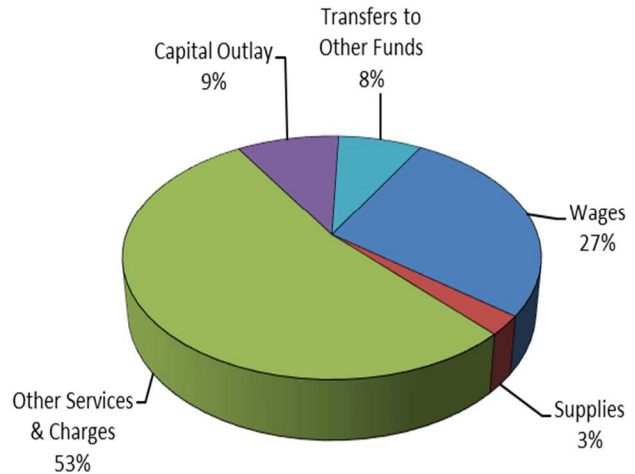
**Special Revenue Funds**

	Park	Hjemkomst Center	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Lew	Total
<b>Revenues / Sources</b>									
Taxes	3,093,167		879,578			149,262		438,000	4,560,007
Other Intergovernmental	1,010	160		222,292	360	3,503,663	150		3,727,635
Charges for Services	189,445	1,800			210,000	416,486	5,590		823,321
Fines & Forfeits					5,500				5,500
Interest	3,000	1,000							4,000
Other Revenue	111,350	119,256	20,000	206,618		3,700			460,924
Interfund Transfers		388,149				150,000	100,000		638,149
Uses of Reserves					141,802			76,035	217,837
<b>Total Revenues / Sources</b>	<b>3,397,972</b>	<b>510,365</b>	<b>899,578</b>	<b>428,910</b>	<b>357,662</b>	<b>4,223,111</b>	<b>105,740</b>	<b>514,035</b>	<b>10,437,373</b>
<b>Expenditures / Uses</b>									
Wages	1,538,399	203,510		138,373	299,221	333,630	78,265	239,000	2,830,398
Supplies	217,354	21,710	3,500	1,325	3,850	4,196	5,080	4,150	261,165
Other Services & Charges	839,070	265,145	896,078	289,212	54,591	2,893,145	22,395	270,885	5,530,521
Capital Outlay						979,000			979,000
Transfers to Other Funds	803,149								803,149
Fund Balance/Equity Reserves		20,000				13,140			33,140
<b>Total Expenditures / Uses</b>	<b>3,397,972</b>	<b>510,365</b>	<b>899,578</b>	<b>428,910</b>	<b>357,662</b>	<b>4,223,111</b>	<b>105,740</b>	<b>514,035</b>	<b>10,437,373</b>

**Revenues / Sources**



**Expenditures / Uses**



## *Fund Summaries*

### Special Revenue Funds

#### PARK FUND

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	2,809,484	2,962,888	3,093,167
Other Intergovernmental	631,749	1,010	1,010
Charges for Services	167,582	182,550	189,445
Interest	5,230	3,000	3,000
Other Revenue	142,729	146,800	111,350
Interfund Transfers	91,542		
<b>Total Revenues / Sources</b>	<b>3,848,316</b>	<b>3,296,248</b>	<b>3,397,972</b>
<b><u>Expenditures / Uses</u></b>			
Wages	1,289,322	1,474,160	1,538,399
Supplies	183,405	215,199	217,354
Other Services & Charges	849,688	798,892	839,070
Capital Outlay	665,775		
Transfers to Other Funds	802,990	807,997	803,149
<b>Total Expenditures / Uses</b>	<b>3,791,180</b>	<b>3,296,248</b>	<b>3,397,972</b>

#### HJEMKOMST CENTER

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	160	160	160
Charges for Services	1,743	1,800	1,800
Interest	1,535	1,000	1,000
Other Revenue	122,958	115,856	119,256
Interfund Transfers	389,000	392,997	388,149
<b>Total Revenues / Sources</b>	<b>515,396</b>	<b>511,813</b>	<b>510,365</b>
<b><u>Expenditures / Uses</u></b>			
Wages	183,435	201,847	203,510
Supplies	21,257	21,710	21,710
Other Services & Charges	267,878	268,256	265,145
Capital Outlay	8,117		
Fund Balance/Equity Reserves		20,000	20,000
<b>Total Expenditures / Uses</b>	<b>480,687</b>	<b>511,813</b>	<b>510,365</b>

## *Fund Summaries*

### **Special Revenue Funds**

#### **LIBRARY**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	851,192	869,723	879,578
Other Intergovernmental	12		
Interest	941		
Other Revenue	20,725	20,000	20,000
<b>Total Revenues / Sources</b>	<b>872,870</b>	<b>889,723</b>	<b>899,578</b>
<b><u>Expenditures / Uses</u></b>			
Supplies	4,162	3,500	3,500
Other Services & Charges	874,391	886,223	896,078
<b>Total Expenditures / Uses</b>	<b>878,553</b>	<b>889,723</b>	<b>899,578</b>

#### **COMMUNITY DEVELOPMENT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	246,749	222,292	222,292
Other Revenue	282,810	206,618	206,618
Interfund Transfers	1,056		
<b>Total Revenues / Sources</b>	<b>530,615</b>	<b>428,910</b>	<b>428,910</b>
<b><u>Expenditures / Uses</u></b>			
Wages	113,289	113,505	138,373
Supplies	701	1,325	1,325
Other Services & Charges	478,487	314,080	289,212
<b>Total Expenditures / Uses</b>	<b>592,477</b>	<b>428,910</b>	<b>428,910</b>

## *Fund Summaries*

### **Special Revenue Funds**

#### **RENTAL REGISTRATION**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	360	360	360
Charges for Services	200,371	251,000	210,000
Fines & Forfeits	15,730	5,500	5,500
Interest	1,635		
Other Revenue	116		
Interfund Transfers	3,407		
Uses of Reserves		125,309	141,802
<b>Total Revenues / Sources</b>	<b>221,619</b>	<b>382,169</b>	<b>357,662</b>
<b><u>Expenditures / Uses</u></b>			
Wages	255,962	313,393	299,221
Supplies	2,888	5,250	3,850
Other Services & Charges	53,400	63,526	54,591
<b>Total Expenditures / Uses</b>	<b>312,250</b>	<b>382,169</b>	<b>357,662</b>

#### **MASS TRANSIT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	129,602	149,262	149,262
Other Intergovernmental	3,531,416	2,995,938	3,503,663
Charges for Services	394,806	367,823	416,486
Interest	4,167		
Other Revenue	11,817	3,700	3,700
Interfund Transfers	2,020	102,000	150,000
<b>Total Revenues / Sources</b>	<b>4,073,828</b>	<b>3,618,723</b>	<b>4,223,111</b>
<b><u>Expenditures / Uses</u></b>			
Wages	255,481	304,286	333,630
Supplies	4,985	4,291	4,196
Other Services & Charges	2,446,880	2,800,146	2,893,145
Capital Outlay	945,118	510,000	979,000
Fund Balance/Equity Reserves			13,140
<b>Total Expenditures / Uses</b>	<b>3,652,464</b>	<b>3,618,723</b>	<b>4,223,111</b>

## *Fund Summaries*

### Special Revenue Funds

#### ECONOMIC DEVELOPMENT

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	17,682	13,382	
Other Intergovernmental	150	150	150
Charges for Services	7,875	5,590	5,590
Interest	1,067		
Other Revenue	120,097	121,485	
Interfund Transfers	65,808	50,000	100,000
Uses of Reserves		55,069	
<b>Total Revenues / Sources</b>	<b>212,679</b>	<b>245,676</b>	<b>105,740</b>
<b><u>Expenditures / Uses</u></b>			
Wages	162,888	152,622	78,265
Supplies	3,667	3,800	5,080
Other Services & Charges	56,742	46,254	22,395
Transfers to Other Funds		43,000	
<b>Total Expenditures / Uses</b>	<b>223,297</b>	<b>245,676</b>	<b>105,740</b>

#### EDA LEVY

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	388,221	400,000	438,000
Other Intergovernmental	7		
Interest	6,519		
Other Revenue	78,964		
Interfund Transfers	1,010		
Uses of Reserves			76,035
<b>Total Revenues / Sources</b>	<b>474,721</b>	<b>400,000</b>	<b>514,035</b>
<b><u>Expenditures / Uses</u></b>			
Wages	111,145	128,998	239,000
Supplies	2,249		4,150
Other Services & Charges	245,642	271,002	270,885
<b>Total Expenditures / Uses</b>	<b>359,036</b>	<b>400,000</b>	<b>514,035</b>

*Fund Summaries*

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**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.

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

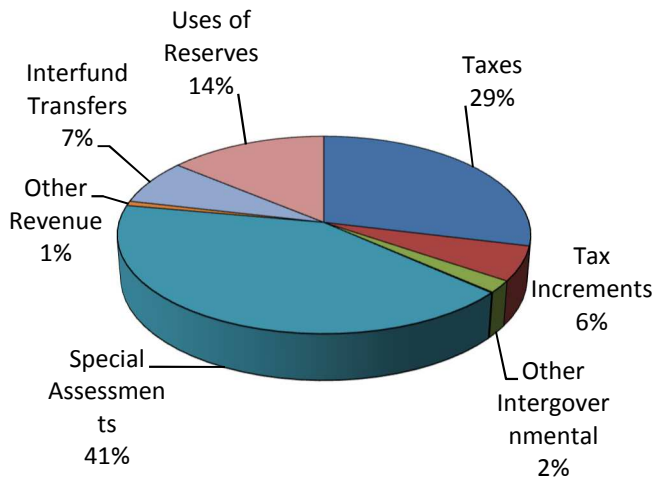
*Fund Summaries*

**Debt Service Funds**

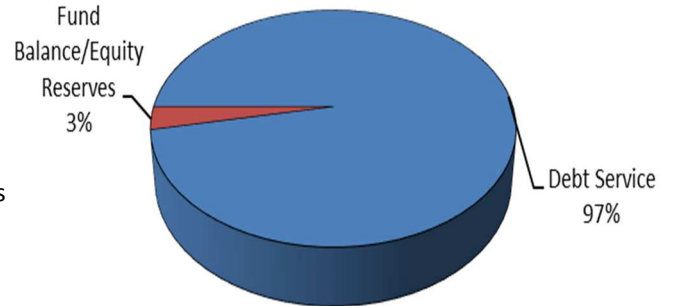
	Tax Increment	Special Assessment	G.O. Bond	Total
<b>Revenues / Sources</b>				
Taxes		5,022,604	102,000	5,124,604
Tax Increments	1,010,049			1,010,049
Other Intergovernmental		351,008		351,008
Interest		21,054		21,054
Special Assessments		7,349,895		7,349,895
Other Revenue		133,775		133,775
Interfund Transfers		1,312,999		1,312,999
Uses of Reserves		2,497,034	60	2,497,094
<b>Total Revenues / Sources</b>	<b>1,010,049</b>	<b>16,688,369</b>	<b>102,060</b>	<b>17,800,478</b>

<b>Expenditures / Uses</b>				
Other Services & Charges	3,221	21,700		24,921
Debt Service	993,792	16,126,765	102,060	17,222,617
Fund Balance/Equity Reserves	13,036	539,904		552,940
<b>Total Expenditures / Uses</b>	<b>1,010,049</b>	<b>16,688,369</b>	<b>102,060</b>	<b>17,800,478</b>

**Revenues / Sources**



**Expenditures / Uses**





## *Fund Summaries*

### **Debt Service Funds**

#### **TAX INCREMENT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Tax Increments	1,035,841	1,010,049	1,010,049
Other Intergovernmental	144,426		
Interest	2,356		
Other Revenue	60,822		
Uses of Reserves		157,064	
Total Revenues / Sources	<u>1,243,445</u>	<u>1,167,113</u>	<u>1,010,049</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	46		
Other Services & Charges	241,791	3,221	3,221
Capital Outlay	85,627		
Debt Service	907,483	1,125,768	993,792
Fund Balance/Equity Reserves		38,124	13,036
Total Expenditures / Uses	<u>1,234,947</u>	<u>1,167,113</u>	<u>1,010,049</u>

#### **SPECIAL ASSESSMENT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	5,028,843	5,058,392	5,022,604
Other Intergovernmental	354,850	416,882	351,008
Charges for Services	6,588		
Interest	253,995	9,976	21,054
Special Assessments	10,481,104	7,068,137	7,349,895
Other Revenue	227,461	27,950	133,775
Bond Proceeds	5,796,798		
Interfund Transfers	1,319,558	1,319,490	1,312,999
Uses of Reserves		2,132,692	2,497,034
Total Revenues / Sources	<u>23,469,197</u>	<u>16,033,519</u>	<u>16,688,369</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	113,596	9,300	21,700
Capital Outlay	72,866		
Debt Service	28,351,554	14,978,580	16,126,765
Transfers to Other Funds	150,000	100,000	
Fund Balance/Equity Reserves		945,639	539,904
Total Expenditures / Uses	<u>28,688,016</u>	<u>16,033,519</u>	<u>16,688,369</u>

*Fund Summaries*

**Debt Service Funds**

**GENERAL OBLIGATION BOND**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	101,463	102,000	102,000
Other Intergovernmental	2		
Interest	259		
Uses of Reserves		60	60
Total Revenues / Sources	<u>101,724</u>	<u>102,060</u>	<u>102,060</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	102,057	102,060	102,060
Total Expenditures / Uses	<u>102,057</u>	<u>102,060</u>	<u>102,060</u>

**MYHA ICE ARENA**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Revenue	141,072	70,000	
Total Revenues / Sources	<u>141,072</u>	<u>70,000</u>	
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	91	3,100	
Debt Service	74,715	66,900	
Total Expenditures / Uses	<u>74,806</u>	<u>70,000</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.

*Fund Summaries*

**Capital Projects Funds**

Capital Improvement

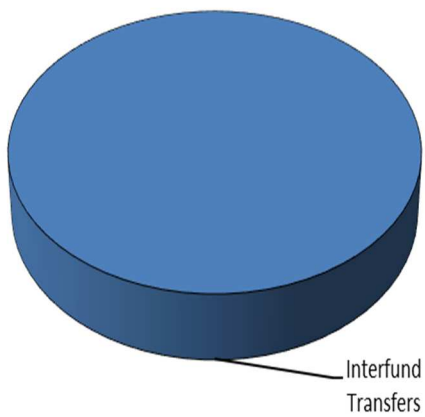
**Revenues / Sources**

Interfund Transfers	<u>2,449,500</u>
<b>Total Revenues / Sources</b>	<b><u>2,449,500</u></b>

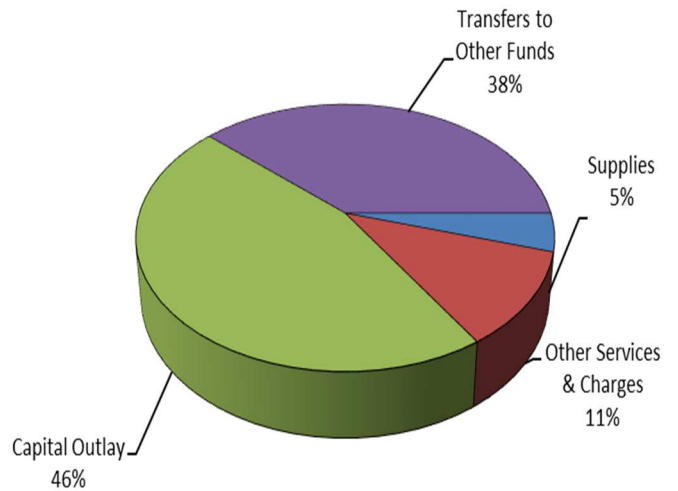
**Expenditures / Uses**

Supplies	113,000
Other Services & Charges	291,500
Capital Outlay	1,106,000
Transfers to Other Funds	<u>939,000</u>
<b>Total Expenditures / Uses</b>	<b><u>2,449,500</u></b>

**Revenues / Sources**



**Expenditures / Uses**



## *Fund Summaries*

### **Capital Projects Fund**

#### **CAPITAL IMPROVEMENT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Interest	4,836		
Other Revenue	20,000		
Interfund Transfers	2,094,696	2,069,000	2,449,500
Total Revenues / Sources	2,119,532	2,069,000	2,449,500
<b><u>Expenditures / Uses</u></b>			
Supplies	149,629	78,500	113,000
Other Services & Charges	284,088	420,800	291,500
Capital Outlay	624,166	807,700	1,106,000
Transfers to Other Funds	526,000	762,000	939,000
Total Expenditures / Uses	1,583,883	2,069,000	2,449,500



*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*

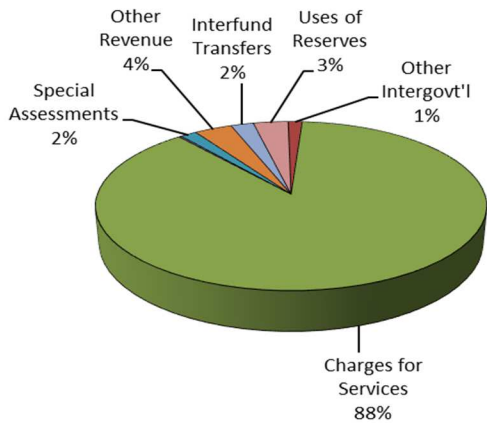
**Enterprise Funds**

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Street Light Utility	Total
<b>Revenues / Sources</b>										
Licenses & Permits							5,050			5,050
Other Intergov't'l	210	1,420	201,440	840	330	540	45,180	28,732		278,692
Charges for Services	2,739,819	8,435,350	4,445,820	1,172,115	129,200	906,720	720,598		822,000	19,371,622
Interest	1,500	20,000	5,000	28,000		2,000	200			56,700
Special Assessments		342,600								342,600
Other Revenue		42,440	67,750	111,550	486,290	500	415	78,800		787,745
Interfund Transfers				473,250						473,250
Uses of Reserves		289,396	88,583		198,643	45,013	63,488		16,440	701,563
<b>Total Revenues / Sources</b>	<b>2,741,529</b>	<b>9,131,206</b>	<b>4,808,593</b>	<b>1,785,755</b>	<b>814,463</b>	<b>954,773</b>	<b>834,931</b>	<b>107,532</b>	<b>838,440</b>	<b>22,017,222</b>

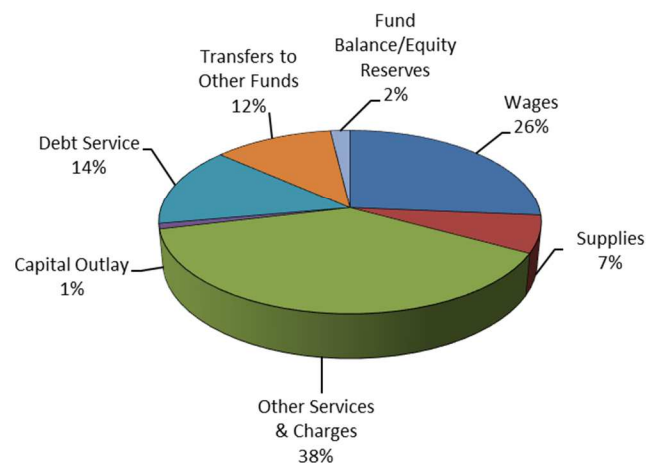
**Expenditures / Uses**

Wages	214,216	1,626,780	1,773,117	872,970	365,232	646,614	317,479			5,816,408
Supplies	16,900	648,275	346,050	192,129	75,850	98,575	70,750	7,625		1,456,154
Other Services & Charges	1,160,374	2,885,128	2,096,216	584,597	373,381	145,884	339,142	99,907	780,900	8,465,529
Capital Outlay	122,600	88,000								210,600
Debt Service		3,108,133								3,108,133
Transfers to Other Funds	977,969	774,890	593,210			63,700	107,560		57,540	2,574,869
Fund Balance/Equity Reserves	249,470			136,059						385,529
<b>Total Expenditures / Uses</b>	<b>2,741,529</b>	<b>9,131,206</b>	<b>4,808,593</b>	<b>1,785,755</b>	<b>814,463</b>	<b>954,773</b>	<b>834,931</b>	<b>107,532</b>	<b>838,440</b>	<b>22,017,222</b>

**Revenues / Sources**



**Expenditures / Uses**





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

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	168,372	55,210	210
Charges for Services	2,679,060	2,672,555	2,739,819
Interest	9,283	2,061	1,500
Other Revenue	751		
Interfund Transfers	1,010		
Uses of Reserves		587,778	
Total Revenues / Sources	<u>2,858,476</u>	<u>3,317,604</u>	<u>2,741,529</u>
<b>Expenditures / Uses</b>			
Wages	181,420	225,746	214,216
Supplies	13,849	16,900	16,900
Other Services & Charges	1,213,858	1,189,518	1,160,374
Capital Outlay		1,080,000	122,600
Transfers to Other Funds	807,815	805,440	977,969
Fund Balance/Equity Reserves			249,470
Total Expenditures / Uses	<u>2,216,942</u>	<u>3,317,604</u>	<u>2,741,529</u>

**WASTEWATER TREATMENT**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	1,420	3,870	1,420
Charges for Services	8,012,910	8,227,660	8,435,350
Interest	32,964	20,000	20,000
Special Assessments	349,650	314,597	342,600
Other Revenue	53,754	39,440	42,440
Interfund Transfers	16,160		
Uses of Reserves		1,523,430	289,396
Total Revenues / Sources	<u>8,466,858</u>	<u>10,128,997</u>	<u>9,131,206</u>
<b>Expenditures / Uses</b>			
Wages	1,447,882	1,568,595	1,626,780
Supplies	539,635	648,275	648,275
Other Services & Charges	3,336,151	4,461,597	2,885,128
Capital Outlay		100,000	88,000
Debt Service	786,465	2,756,130	3,108,133
Transfers to Other Funds	582,668	594,400	774,890
Total Expenditures / Uses	<u>6,692,801</u>	<u>10,128,997</u>	<u>9,131,206</u>

## *Fund Summaries*

### **Enterprise Funds**

#### **SANITATION**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	472,250	201,440	201,440
Charges for Services	4,380,898	4,235,820	4,445,820
Interest	8,252	3,350	5,000
Other Revenue	74,143	83,000	67,750
Interfund Transfers	16,867		
Uses of Reserves		40,892	88,583
Total Revenues / Sources	4,952,410	4,564,502	4,808,593
<b>Expenditures / Uses</b>			
Wages	1,537,717	1,665,107	1,773,117
Supplies	1,069,743	331,050	346,050
Other Services & Charges	2,305,362	2,089,295	2,096,216
Transfers to Other Funds	1,145,893	479,050	593,210
Total Expenditures / Uses	6,058,715	4,564,502	4,808,593

#### **GOLF COURSES**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	840	840	840
Charges for Services	1,207,555	1,167,615	1,172,115
Fines & Forfeits	29		
Interest	25,291	28,000	28,000
Other Revenue	105,196	123,150	111,550
Interfund Transfers	629,563	573,250	473,250
Total Revenues / Sources	1,968,474	1,892,855	1,785,755
<b>Expenditures / Uses</b>			
Wages	877,263	828,313	872,970
Supplies	175,679	192,729	192,129
Other Services & Charges	645,492	583,227	584,597
Debt Service	425		
Fund Balance/Equity Reserves		288,586	136,059
Total Expenditures / Uses	1,698,859	1,892,855	1,785,755

## *Fund Summaries*

### **Enterprise Funds**

#### **SPORTS CENTER**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	330	330	330
Charges for Services	136,713	122,700	129,200
Interest	8,107		
Other Revenue	364,245	454,920	486,290
Interfund Transfers	2,778		
Uses of Reserves		216,025	198,643
Total Revenues / Sources	512,173	793,975	814,463
<b>Expenditures / Uses</b>			
Wages	320,675	356,194	365,232
Supplies	66,923	77,350	75,850
Other Services & Charges	690,721	360,431	373,381
Total Expenditures / Uses	1,078,319	793,975	814,463

#### **FORESTRY**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	540	540	540
Charges for Services	870,318	856,000	906,720
Fines & Forfeits	2,100		
Interest	2,143		2,000
Other Revenue	654	2,500	500
Interfund Transfers	3,131		
Uses of Reserves		79,359	45,013
Total Revenues / Sources	878,886	938,399	954,773
<b>Expenditures / Uses</b>			
Wages	534,108	645,538	646,614
Supplies	96,607	103,575	98,575
Other Services & Charges	204,866	146,386	145,884
Transfers to Other Funds	43,761	42,900	63,700
Total Expenditures / Uses	879,342	938,399	954,773

## *Fund Summaries*

### **Enterprise Funds**

#### **ANIMAL CONTROL**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Licenses & Permits	5,486	4,500	5,050
Charges for Services	110,865	107,600	110,000
Uses of Reserves		4,085	3,657
Total Revenues / Sources	<u>116,351</u>	<u>116,185</u>	<u>118,707</u>
<b>Expenditures / Uses</b>			
Supplies	40		
Other Services & Charges	51,896	50,585	50,587
Transfers to Other Funds	65,818	65,600	68,120
Total Expenditures / Uses	<u>117,754</u>	<u>116,185</u>	<u>118,707</u>

#### **RIGHT-OF-WAY MAINTENANCE**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	180	180	45,180
Charges for Services	342,762	336,000	393,318
Interest	1,153		
Other Revenue	220	415	415
Interfund Transfers	50		
Uses of Reserves		6,828	42,323
Total Revenues / Sources	<u>344,365</u>	<u>343,423</u>	<u>481,236</u>
<b>Expenditures / Uses</b>			
Wages	242,004	192,942	306,104
Supplies	45,402	54,500	69,500
Other Services & Charges	109,920	79,181	81,452
Transfers to Other Funds	17,207	16,800	24,180
Total Expenditures / Uses	<u>414,533</u>	<u>343,423</u>	<u>481,236</u>

## *Fund Summaries*

### **Enterprise Funds**

#### **MOSQUITO CONTROL**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	241,921	240,000	217,280
Interest	1,528	200	200
Other Revenue	14		
Interfund Transfers	50		
Uses of Reserves			17,508
Total Revenues / Sources	<u>243,513</u>	<u>240,200</u>	<u>234,988</u>
<b><u>Expenditures / Uses</u></b>			
Wages	10,141	10,672	11,375
Supplies	1,240		1,250
Other Services & Charges	154,724	202,098	207,103
Transfers to Other Funds	12,173	12,000	15,260
Fund Balance/Equity Reserves		15,430	
Total Expenditures / Uses	<u>178,278</u>	<u>240,200</u>	<u>234,988</u>

#### **AIRPORT**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	851,513	28,732	28,732
Fines & Forfeits	690		
Interest	268		
Other Revenue	70,464	80,500	78,800
Total Revenues / Sources	<u>922,935</u>	<u>109,232</u>	<u>107,532</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	4,826	9,200	7,625
Other Services & Charges	473,392	99,036	99,907
Fund Balance/Equity Reserves		996	
Total Expenditures / Uses	<u>478,218</u>	<u>109,232</u>	<u>107,532</u>

## *Fund Summaries*

### **Enterprise Funds**

#### **STREET LIGHT UTILITY**

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	813,626	815,000	822,000
Interest	364		
Other Revenue	2		
Uses of Reserves			16,440
Total Revenues / Sources	<u>813,992</u>	<u>815,000</u>	<u>838,440</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	748,809	769,569	780,900
Transfers to Other Funds	40,700	40,750	57,540
Fund Balance/Equity Reserves		4,681	-
Total Expenditures / Uses	<u>789,509</u>	<u>815,000</u>	<u>838,440</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.

Central Maintenance Shop - account for the repair and maintenance of fleet vehicles and bulk motor fuel sales to other departments.

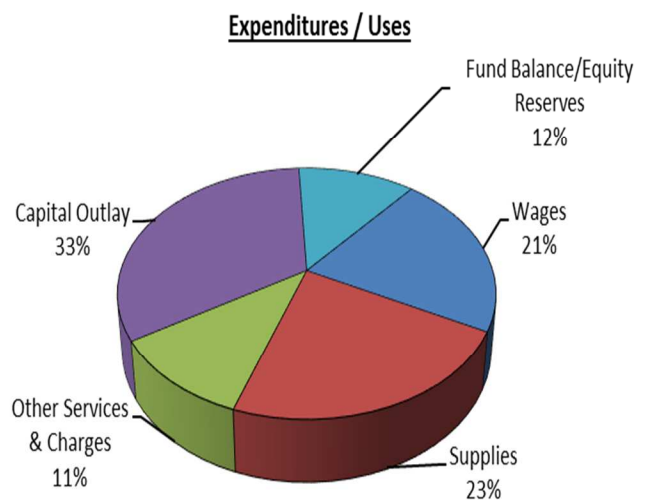
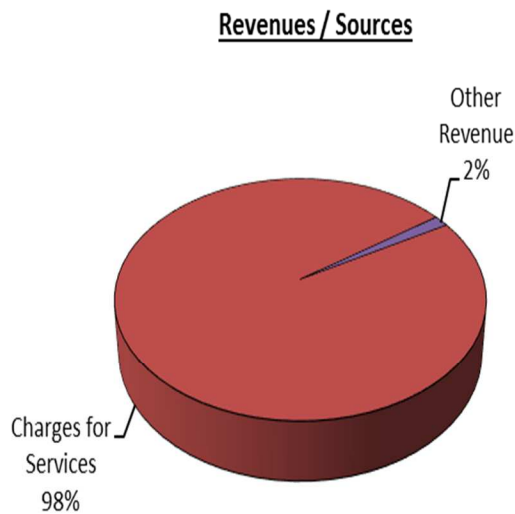
Radio & Communications - account for the accumulation and allocation of costs associated with mobile communications.

*Fund Summaries*

**Internal Service Funds**

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio Communications	Total
<b><u>Revenues / Sources</u></b>					
Other Intergovernmental	680				680
Charges for Services	1,341,640	1,823,343	1,489,280	356,048	5,010,311
Interest				500	500
Other Revenue	270	75,000			75,270
<b>Total Revenues / Sources</b>	<b>1,342,590</b>	<b>1,898,343</b>	<b>1,489,280</b>	<b>356,548</b>	<b>5,086,761</b>

<b><u>Expenditures / Uses</u></b>					
Wages	727,181	28,000	338,853		1,094,034
Supplies	19,100	500	1,120,905	8,000	1,148,505
Other Services & Charges	400,864	39,000	29,522	92,797	562,183
Capital Outlay	195,445	1,282,076		200,000	1,677,521
Fund Balance/Equity Reserves		548,767		55,751	604,518
<b>Total Expenditures / Uses</b>	<b>1,342,590</b>	<b>1,898,343</b>	<b>1,489,280</b>	<b>356,548</b>	<b>5,086,761</b>





*Fund Summaries***Internal Service Funds****INFORMATION TECHNOLOGY**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	680	680	680
Charges for Services	1,267,234	1,306,300	1,341,640
Interest	1,288		
Other Revenue	1,333	1,250	270
Interfund Transfers	6,060		
Uses of Reserves		120,868	
Total Revenues / Sources	<u>1,276,595</u>	<u>1,429,098</u>	<u>1,342,590</u>
<b>Expenditures / Uses</b>			
Wages	670,751	682,766	727,181
Supplies	14,690	19,100	19,100
Other Services & Charges	636,678	397,232	400,864
Capital Outlay		330,000	195,445
Transfers to Other Funds	21,444		
Total Expenditures / Uses	<u>1,343,563</u>	<u>1,429,098</u>	<u>1,342,590</u>

**VEHICLES & EQUIPMENT**

	2017 Actual	2018 Budget	2019 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	68,000		
Charges for Services	1,689,739	1,766,000	1,823,343
Interest	12,538		
Other Revenue	202,544	100,000	75,000
Interfund Transfers	660,000		
Uses of Reserves		53,500	
Total Revenues / Sources	<u>2,632,821</u>	<u>1,919,500</u>	<u>1,898,343</u>
<b>Expenditures / Uses</b>			
Wages			28,000
Supplies	1,743	500	500
Other Services & Charges	2,037,710	39,000	39,000
Capital Outlay		1,880,000	1,282,076
Fund Balance/Equity Reserves			548,767
Total Expenditures / Uses	<u>2,039,453</u>	<u>1,919,500</u>	<u>1,898,343</u>

## *Fund Summaries*

### Internal Service Funds

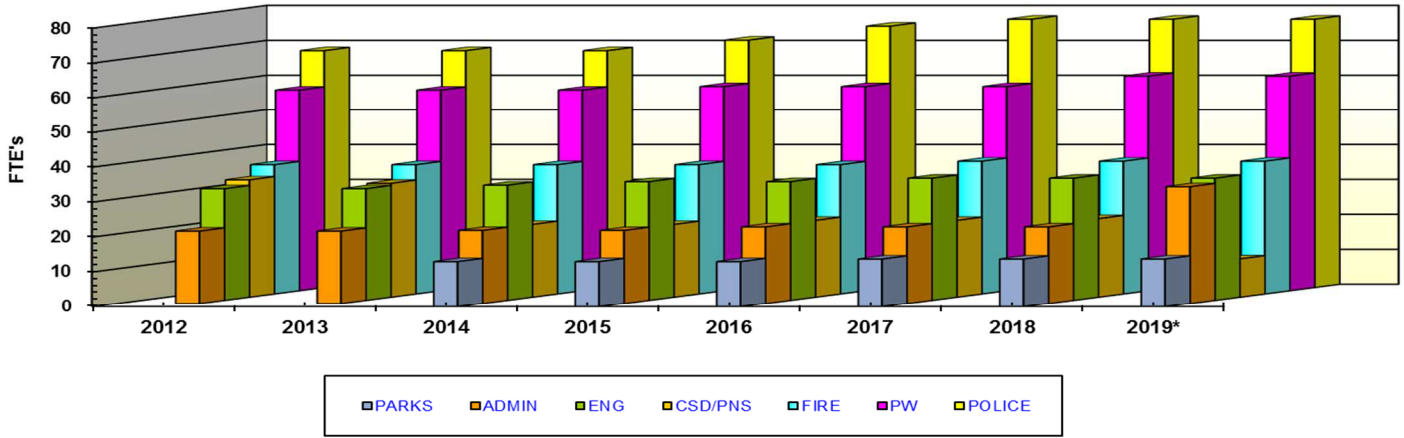
#### CENTRAL MAINTENANCE SHOP

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	150	150	
Charges for Services	1,089,593	1,389,764	1,489,280
Other Revenue	393		
Interfund Transfers	2,020		
Total Revenues / Sources	1,092,156	1,389,914	1,489,280
<b><u>Expenditures / Uses</u></b>			
Wages	301,931	250,375	338,853
Supplies	1,125,163	1,120,905	1,120,905
Other Services & Charges	25,599	18,634	29,522
Total Expenditures / Uses	1,452,693	1,389,914	1,489,280

#### RADIO COMMUNICATIONS

	2017 Actual	2018 Budget	2019 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	329,804	340,506	356,048
Interest	6,989	500	500
Other Revenue	19,296		
Interfund Transfers	1,586		
Total Revenues / Sources	357,675	341,006	356,548
<b><u>Expenditures / Uses</u></b>			
Supplies	436	8,000	8,000
Other Services & Charges	281,065	97,833	92,797
Capital Outlay		225,000	200,000
Fund Balance/Equity Reserves		10,173	55,751
Total Expenditures / Uses	281,501	341,006	356,548

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



<u>DEPT</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019*</u>
PARKS			13.000	13.000	13.000	13.750	13.750	13.750
ADMIN	20.800	20.800	21.000	21.000	22.000	22.000	22.000	33.500
ENG	32.000	32.000	33.000	34.000	34.000	35.000	35.000	35.000
CSD/PNS	33.600	32.600	20.850	20.850	22.000	22.000	22.500	11.000
FIRE	37.000	37.000	37.000	37.000	37.000	38.000	38.000	38.000
PW	57.630	57.630	57.630	58.630	58.630	58.630	61.630	61.630
POLICE	68.000	68.000	68.000	71.000	75.000	77.000	77.000	77.000
Total FTE's	249.030	248.030	250.480	255.480	261.630	266.380	269.880	269.880

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

Effective January 1, 2019, the Planning & Neighborhood Services Department (PNS) was reorganized with various activities reclassified to Administration (ADMIN).

**\* 2019 STAFFING LEVEL CHANGES:**

- 1.0 FTE Technical Office Specialist - PW
- + 1.0 FTE Facilities & Fleet Manager - PW
- 1.0 FTE Director of Planning & Nbhd Serv.
- + 1.0 FTE City Planner
- 1.0 FTE Community Dev. Division Manager
- + 1.0 FTE Government Affairs Director

**\* UNFILLED UNFUNDED POSITION:**

0.0