



CITY OF MOORHEAD

Annual Budget

Fiscal Year 2020



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INTRODUCTION

CITY OFFICIALS

	<u>ELECTED OFFICIALS</u>	<u>TERM EXPIRATION</u>
Jonathan Judd	Mayor	2022
Sara Watson Curry	Council Member, Ward 1	2020
Shelly Dahlquist	Council Member, Ward 1	2022
Heidi Durand	Council Member, Ward 2	2020
Shelly Carlson	Council Member, Ward 2	2022
Larry Seljevold	Council Member, Ward 2	2020
Deb White	Council Member, Ward 3	2022
Steve Lindaas	Council Member, Ward 4	2020
Chuck Hendrickson	Council Member, Ward 4	2022

APPOINTED OFFICIALS

Christina Volkers City Manager

DEPARTMENT DIRECTORS

Kristie Leshovsky	Community Development
Holly Heitkamp	Parks & Recreation
Robert Zimmerman	Engineering
Shannon Monroe	Police Chief
Rich Duysen	Fire Chief
Steve Moore	Public Works

MISSION

To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.



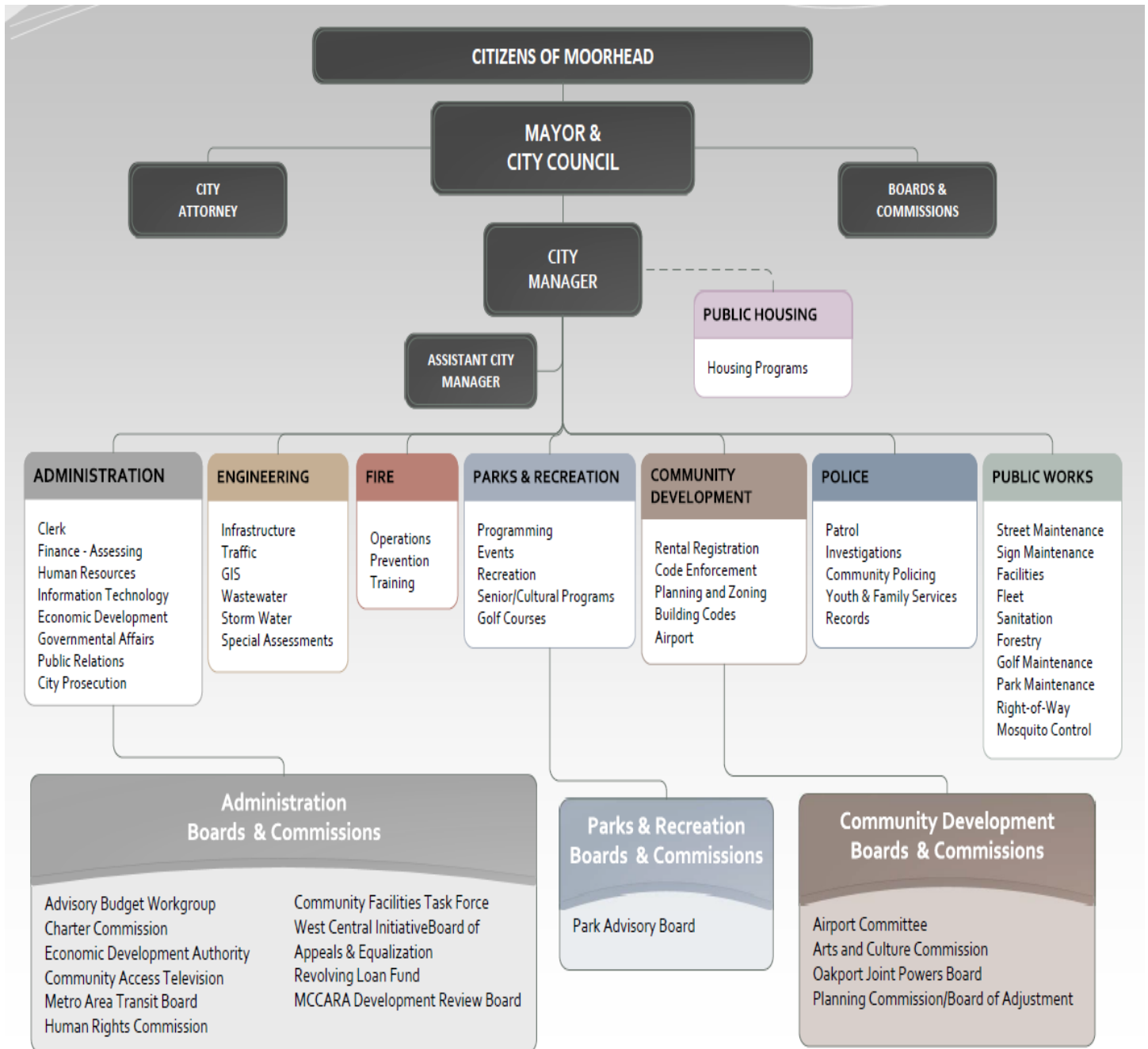
VISION

To develop a clear direction for our City's future, a living plan driven by a compelling sense of purpose, a deep pride, and commitment to our community.

VALUES

INTEGRITY
SERVICE
COMMITMENT

City of Moorhead Organization Chart



CITY MANAGER BUDGET MESSAGE



December 31, 2019

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

Honorable Mayor Judd 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 2020 Operating and Capital Budget of \$115,494,030 for the fiscal year commencing on January 1, 2020 and ending on December 31, 2020. 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 2020 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 2020.

Budget Process

Each department manages their own operational budget. The department head for each department reviewed their expenses in 2017, 2018, 2019, and anticipated needs for 2020. Each department head then submitted “supplemental budget requests” for any additional operational funding needs for 2020 with some consideration of potential needs in 2021 and 2022. 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 2020 capital budget requests by departments. The City Manager then provided her recommendations, supplemented by input of department heads, 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 2020 Operating Budget and the 2020 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 2020. The budget development model used 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 preliminary tax levy provisions contained within the 2020 Budget were affirmed by the Mayor and City Council on September 23, 2019, to comply with statutory requirements to certify the preliminary 2020 tax levy and adopt the Proposed 2020 Budget by September 30, 2019. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 2nd and 9th, 2019 at which time public input was received. The final 2020 property tax levy and the final 2020 Operating and Capital Budget was approved by the City Council on December 23, 2019. Note: A clerical error found later in the computation of the Preliminary Tax Levy limited the certified levy to the same amount as the preliminary tax levy of \$15,509,350. The difference was offset by debt service levy, which will be adjusted in 2021 as needed. This resulted in an overall lower 2020 certified tax levy.

2020 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. However, Local Government Aid revenues in 2020 are projected to increase \$57,802 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 would have resulted in over \$300K in new property tax revenue for 2020. 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 practice.

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 2020. This budget is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Continual city staff discussions with the Mayor and City Council ensure that the 2020 Operating and Capital Budget is aligned with the strategic initiatives, goals, objectives, at the direction of the elected officials, a.k.a. the policy makers, for the City of Moorhead.

The 2020 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, and City administrative programs, such as governmental affairs, legislative, media, legal, finance, assessing, information technology, human resources and mayor and council expenses). The 2020 Budget also includes City Enterprise Funds, which are 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, Airport, and Street Light Utility. In addition, the 2020 Budget includes the City's Information Technology, Vehicle, Radio, and Central Maintenance Shop Internal Service Funds.

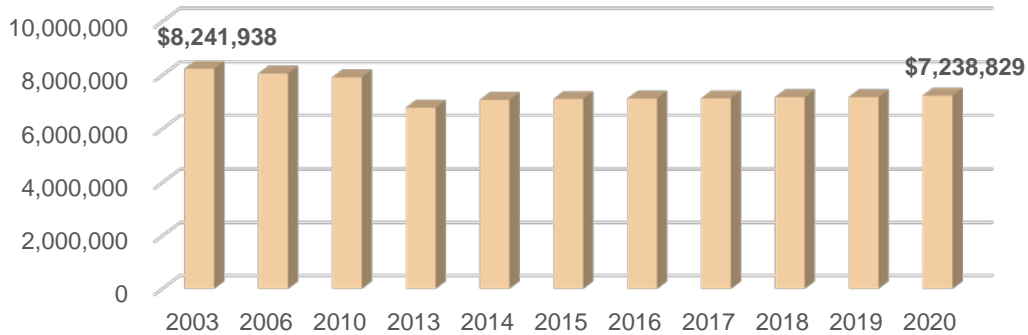
2020 Budget Summary

The City of Moorhead's 2020 Operating & Capital Budget total \$115,494,030; an increase in operations of \$3,416,736 (2.6%) and an increase in capital projects of \$27,933,324 from the previous year. Highlights for both revenues and expenditures are noted as follows:

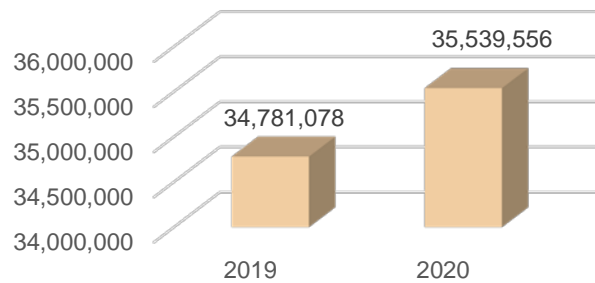
Projected Revenues

- Local Government Aid (LGA) for 2020 is \$7,238,829, which is an increase of \$57,802 over the 2019 LGA allocation of \$7,181,027. The trend is slightly upward since the low in 2013 and legislative discussions reflect a formula designed to provide more needed aid to cities.

Local Government Aid



- Net growth in taxable market value of \$758,478 provided an opportunity for additional tax revenue of approximately \$329,000. The increase in growth was approximately 2.18% from the prior year.



- Combined changes in wages and benefits for existing employees, and four (4) new staffing positions, increased the budget by approximately \$669,900. These personnel costs were offset by the increase in tax revenue due to additional tax capacity, which produced the net effect of 2.3% of the tax levy increase for added personnel expenditures. Additional positions in 2020 include a Human Resources Assistant, a Grant Writing/Marketing Position, an Assistant City Planner, and a seasonal Compost Attendant.
- The total Proposed 2020 Tax Levy is \$15,509,350, which is a \$750,476 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$6,975,000, an increase of \$125,000 from 2019 in accordance with the new five-year transfer agreement adopted in 2019 governing transfers between the Electric and General Funds. The City Charter allows a transfer from the electric utility in an amount not to exceed 20 percent of gross revenues, and an amount not to exceed 5 percent of gross revenues from any other city owned utility.

- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- The only City utility fee increase is a 5% wastewater treatment rate increase as the first phase in multiple rate increases required to support financing a significant infrastructure improvement project. Rates are expected to increase over the next few years to generate the revenue needed to make the new debt payment.
- The City had success late 2018 with the sale of two City-owned properties to be developed for commercial use. In 2018 a program was put into place to contribute 75% of the proceeds from the sale of City land and buildings to update and maintain existing public facilities. Due to the sale of these properties in 2019, the public facility capital improvements budgeted in 2020 will not require any additional resources from the tax levy, which is different than previous years.
- The shift of funding for the Economic Development Program Administrator position to the EDA Tax Levy Fund was to be implemented over three (3) years, beginning in 2019. The 2020 EDA Tax Levy reflects the second year with a \$38,000 increase.

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 2020 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 proposed reduction in the annual contribution to the Hjemkomst Center for 2020 in the amount of \$25,000 to assist in moving the Hjemkomst Center to a more self-sufficient operation. Additional reductions were proposed for 2021 and 2022.
- A joint law enforcement center was constructed in 2018 by Clay County, and the City Police Department rental expense payable to Clay County has been increased by \$50,000 in 2020. Additional increases for the rent of the joint law enforcement center will be required in 2021 and 2022.
- 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 – 3%
 - Property Insurance – 3%

- Auto Insurance – 3%
- A 3.0% cost of living adjustment was included in the 2020 budget as provided for in all five of the three-year union contracts with the City's bargaining units. Step increases are also included within the personnel budget accounts. The 2020 budget is the final year of the current union contracts. Union negotiations will take place in 2020 for future years, as determined through the bargaining process.
- Competitive proposals for health insurance coverage were formally requested by the City for the 2020 budget year. The proposals were favorable and produced a reduction in premiums. The employer contribution costs for health insurance were reduced by approximately 4.5% in the 2020 budget.
- Rental Registration Program operations were moved from a special revenue fund into the General Fund within the Neighborhood Services budget. A redesign of service fees is expected to generate additional revenue allowing the program costs to be offset 100% by the program revenues.
- Debt service expenditures were increased by \$165,000 to make payment on the G.O. Improvement Bonds, Series 2019A.
- Included within the capital improvement projects is the cost of procuring a new financial software system, replacement of vehicles and equipment, street improvement projects and utility infrastructure improvements. The largest project will be updating of brick sewer lines and treatment facility processing equipment for the wastewater fund of approximately \$19,000,000. Street improvement projects are budgeted at \$8,745,000.
- The budget for legal fees was increased in an attempt to provide a more accurate budget based on previous years actual expenditures for these services. The legal services budget was also increased for prosecution services which the City assumed from Clay County in early 2019 and are partially reimbursed by other cities in Clay County using our prosecuting services.
- An increase in the amount contributed by the City for the local Library of \$20,010 was included in the 2020 budget. This increase amounts to a 2.6% increase above the 2019 contribution.

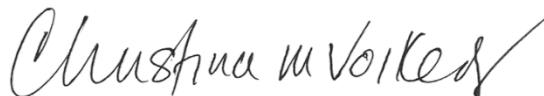
2020 Staffing

The staffing level included in the 2020 Operating and Capital Budget reflects the addition of four new positions. The positions were recommended to provide services to employees and the citizens of Moorhead. This increase in staffing supports the *Strategic Plan Objective to maintain appropriate staffing levels commensurate with community growth. Goal: Allocate resources to maintain service levels commensurate to community needs and growth.* The additional staffing positions approved are listed below:

- Human Resources Assistant
- Grant Writing/Marketing Position
- Assistant City Planner
- Seasonal Compost Attendant

The 2020 Budget planning process 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,



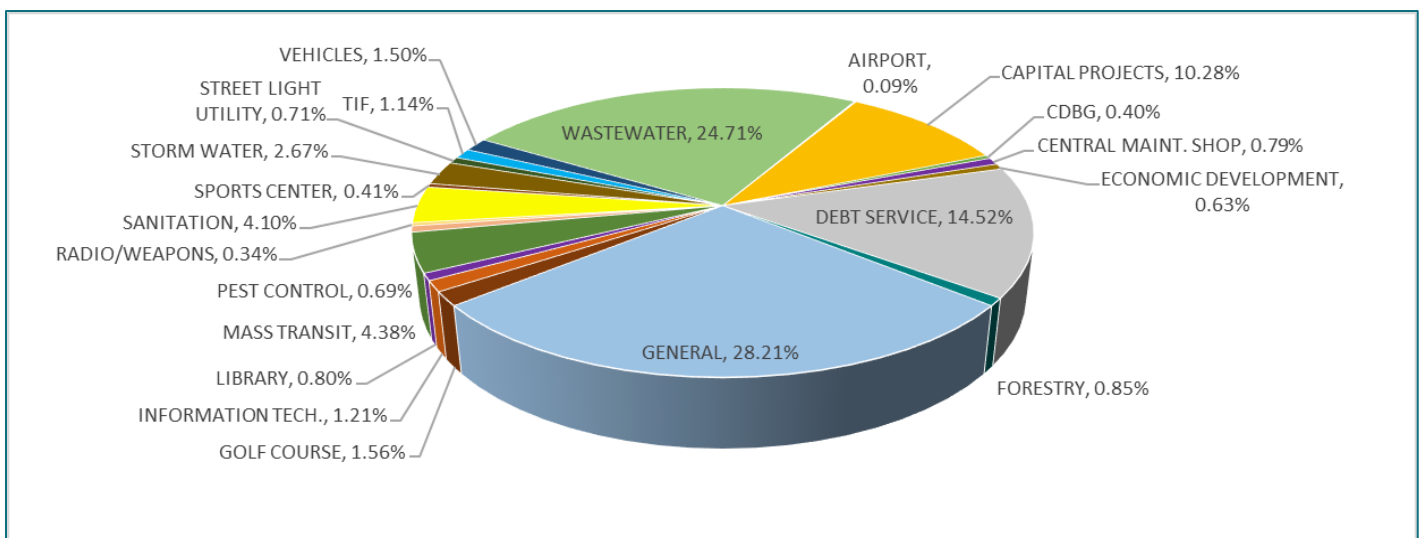
Christina M. Volkers,
City Manager

BUDGET BY FUND

Fund	2019	2020	Increase (Decrease)
AIRPORT	107,532	107,532	-
CAPITAL PROJECTS	2,449,500	11,860,650	9,411,150
CDBG	428,910	465,392	36,482
CENTRAL MAINT. SHOP	1,489,280	906,171	(583,109)
ECONOMIC DEVELOPMENT	619,775	731,877	112,102
DEBT SERVICE	16,790,429	16,749,161	(41,268)
FORESTRY	954,773	977,863	23,090
GENERAL	\$ 30,618,635	\$ 32,548,252	\$ 1,929,617
GOLF COURSE	1,785,755	1,800,755	15,000
INFORMATION TECH.	1,342,590	1,392,390	49,800
LIBRARY	899,578	919,588	20,010
MASS TRANSIT	4,223,111	5,055,693	832,582
PEST CONTROL	834,931	796,351	(38,580)
RADIO/WEAPONS	356,548	394,608	38,060
SANITATION	4,808,593	4,725,266	(83,327)
SPORTS CENTER	814,463	478,436	(336,027)
STORM WATER	2,741,529	3,085,437	343,908
STREET LIGHT UTILITY	838,440	824,311	(14,129)
TIF	1,010,049	1,317,904	307,855
VEHICLES	1,898,343	1,733,758	(164,585)
WASTEWATER	9,131,206	28,504,640	19,373,434
	<u>\$ 84,143,970</u>	<u>\$ 115,376,035</u>	<u>\$ 31,232,065</u>

*Note: Capital Projects for Infrastructure were not budgeted in 2019

The Park fund and Rental Registration Fund were moved into the General Fund in 2020



STRATEGIC INITIATIVES



IDENTITY

Work together to build a community that is engaged, energized, optimistic, and looks out for one another. Clearly define who we are at our core – our unique, enduring, and differentiating attributes – and develop our competitive strategies and brand presence from those foundational realities.



GOVERNANCE & TEAMWORK

Through the development of bold leadership, best practices and a collaborative and responsive team of professionals, govern with professional excellence (mayor & city council) and manage city operations with professional excellence (city manager and staff).



INFRASTRUCTURE

Ensure well-maintained, functional, and sustainable infrastructure (streets, utilities, housing, facilities, transportation and parks,) to support our existing community and to support growth and development.



ECONOMY

Expand economic opportunity by creating a climate which enables our community to thrive.



COMMUNITY SAFETY & WELL-BEING

Protect and promote well-being and safety to create a strong community.



COMMUNICATION

Develop proactive conversation to strengthen our connection with the community and to create a compelling sense of purpose, deep pride, and commitment.



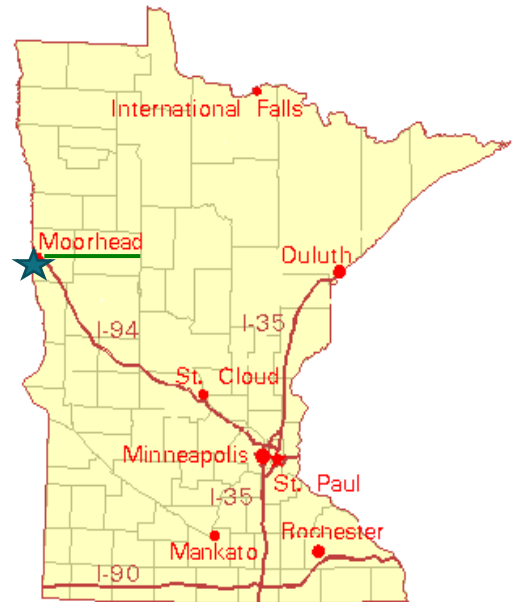
PARTNERSHIPS

Leverage partnerships to enhance public services and quality of life in the most sound and responsible manner.

BUDGET OVERVIEW

General Description and Form of Government

The City of Moorhead is located in the heart of the Red River Valley, 250 miles northwest of Minneapolis. It is the county seat of Clay County and a community rich in history, tradition and diversity. While Moorhead is part of a growing metropolitan region, it is distinct because of its liberal arts based college atmosphere, quality educational system, plentiful parks and strong, diverse neighborhoods. The City covers approximately 22.2 square miles with a population of 43,522 as estimated by the Minnesota State Demographer.



The City of Moorhead has operated under the council-manager form of government since 1985. Policy-making and legislative authority is vested in a city council consisting of the mayor and eight other members. The city council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the city manager. The city manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the city government and for appointing the heads of the various departments. Council members are elected on a non-partisan basis. Council members serve four-year staggered terms, with four council members elected every four years and the mayor and four council members elected in staggered four-year terms. The mayor is elected at large and the council members are elected by ward.

Budget and Accounting Basis

The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions of the revenue sources and related expenditures. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity and expenditures, or expense, as appropriate.

Budgeted funds are grouped into two broad fund categories as follows:

Governmental Funds – Governmental Funds are used to account for the “governmental-type” activities of the City, which receive a significant portion of their funding through property tax revenues. The Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Proprietary Funds – Proprietary Funds, also known as Enterprise Funds, account for the “business-type” activities of the City, which receive a significant portion of their funding through user fee revenue. The Enterprise Funds include Wastewater, Storm Water, Sanitation, Street Lighting, Forestry, Golf Courses, Pest Control, and Airport.

Governmental Funds are budgeted on a modified accrual basis whereby revenues are recognized when they are measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when a transaction is expected to draw upon current spendable resources, rather than future resources.

Enterprise Funds are budgeted on a full accrual basis. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The basis of accounting is the same as the basis of budgeting for all funds. An exception is made in the Enterprise Funds where the City does not budget for depreciation expenses; but does budget capital outlay and bond principal payments.

Budget Process

The City Manager prepares the budget and the City Council approves the budget. The City Manager instructs Department Directors to prepare and discuss requests for changes, increases, or decreases to the current year budget in preparation of the new fiscal year. The process begins in June and July with meetings between Department Directors or Division Directors with the City Manager, Assistance City Manager and Finance Director. The operating and capital requests are discussed and the City Manager makes the final recommendation to the City Council for approval.

Budgetary level of control lies at the department level. Budgeted amounts within the department level may be adjusted without City Manager approval. Any budget changes between departments must be approved by the City Manager.

During the course of the year, budget amendments may be requested and presented to the City Manager and City Council for approval. Amendments may be the result of unanticipated grant funds or uncontrollable circumstances that require re-appropriation of funds within the approved budget.

BUDGET CALENDAR

February-August	City Manager and Directors track, monitor and project expenditures in preparation for next budget year
May	Directors draft requests for operations and capital and meet with the City Manager
June-July	Planning sessions scheduled with Mayor and City Council <ul style="list-style-type: none">• Growth in tax capacity• Debt service requirements• Capital outlay project requests• Operating requests
July-August	Meetings between City Manager, Finance Director and Department Directors/Division Heads <ul style="list-style-type: none">• Operating requests are discussed and Manager makes recommendations• Capital requests are discussed and Manager makes recommendations
September – 2 nd Week	Proposed budget presented to Mayor and Council
September – 4 th Week	Certified Preliminary Levy to Clay County Auditor
September 30 th	Last day to certify preliminary tax levy to county auditor
December – 1 st Week	Presentation of 2020 budget and tax levy to public for input at the Council meeting – budget hearing/Truth-in-taxation
December – 2 nd Week	Approval of 2020 Budget and tax levy
December – 3 rd Week	Certified Final Tax Levy to Clay County Auditor
December 28 th	Last day to certify final tax levy to county auditor

A balanced budget approach is used throughout the budgeting process.

BUDGET SNAPSHOT 2020



BUDGET SNAPSHOT

As a steward of taxpayer dollars, the City of Moorhead strives to provide the best service at the lowest cost. Transparency and accountability in the budget process provides a stronger confidence in City operations.

In an attempt to ensure accessibility and ease of understanding for citizens in the community, the Budget Snapshot is developed to provide information about the City's budget process. Included in the Brief are totals for revenues and expenditures and facts about various departmental budgets. It is important to note that the City is able to maintain services and Aa3 credit rating due to prudent investing in service level enhancements as resources allow.

City of Moorhead Financial Achievement

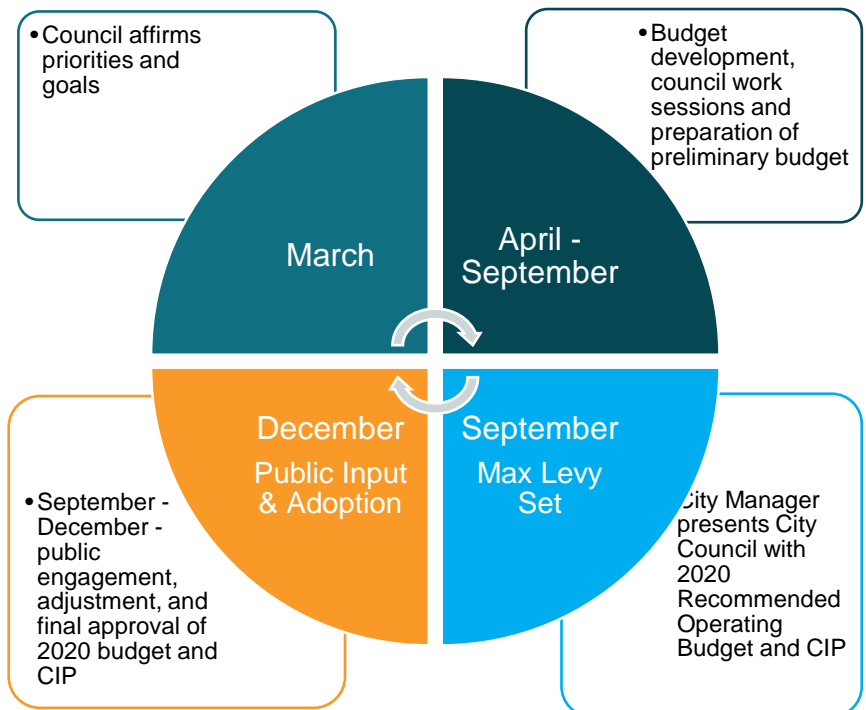
The City of Moorhead has an Aa3 Credit Rating

Moorhead has received the Certificate of Achievement for Excellence in Financial Reporting for 38 consecutive years.

The Goals of the Budget Process are:

- Ensure sufficient revenues exist to deliver existing and proposed services and projects
- Prioritize both operating and capital expenditures
- Maintain financial sustainability
- Align resources with City Council strategic priorities

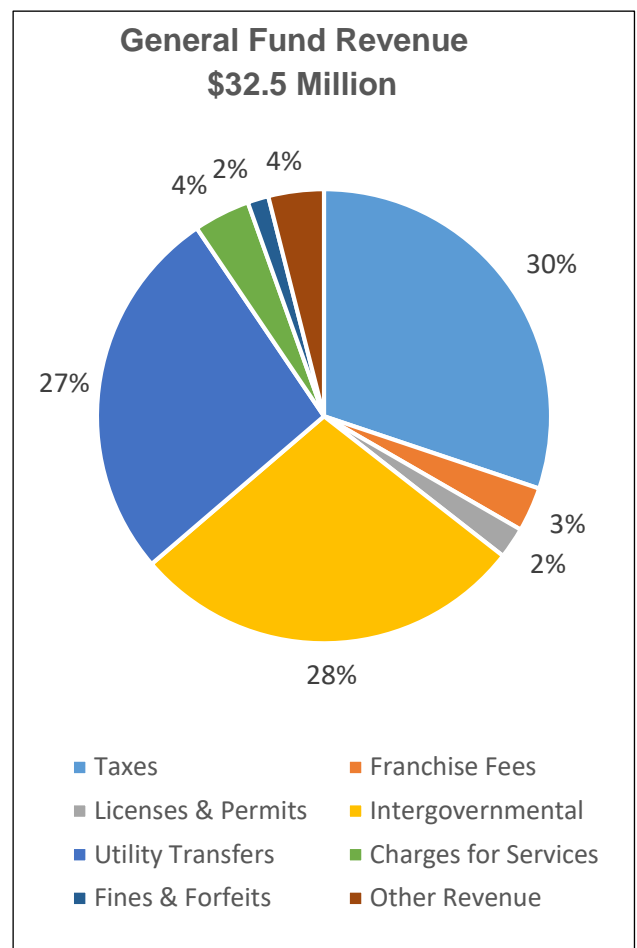
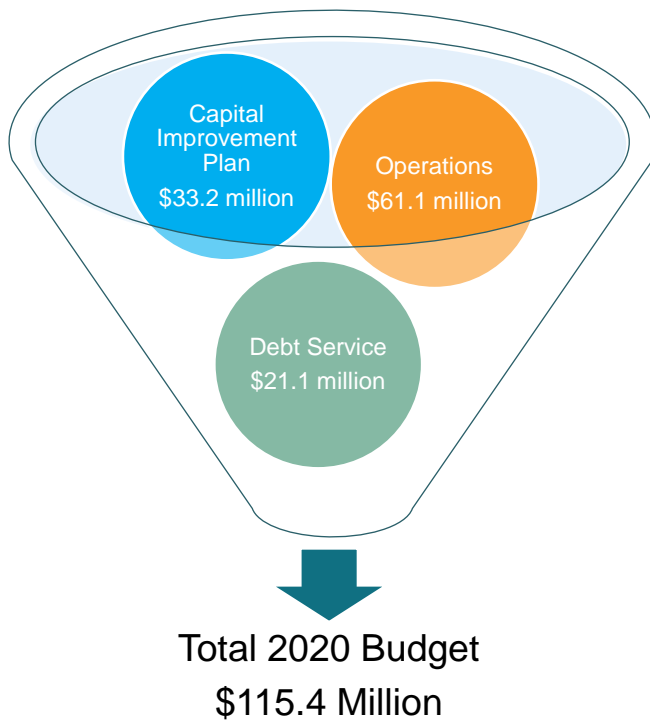
Budget Process



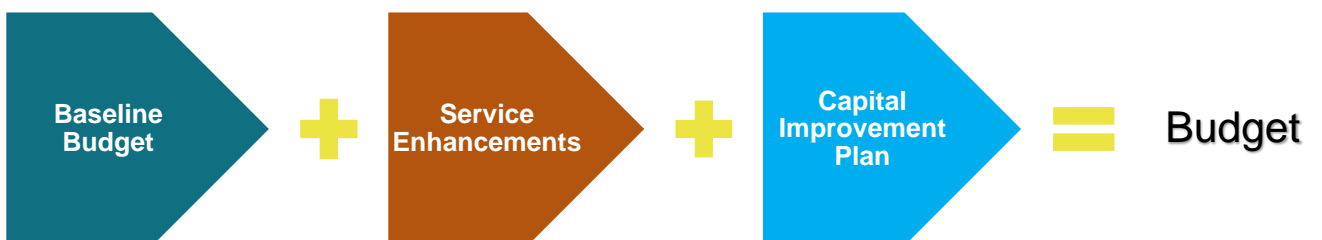
2020 ADOPTED BUDGET

The development of the City's budget is guided by strategic priorities, budget policies, long-range planning, financial sustainability, legal mandates, and service level prioritization. The adopted budget is

\$115,376,035. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



Budget Formula



WHERE THE MONEY COMES FROM

General Fund Operating \$32.5 Million

Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this fund. General Fund dollars are used to support police, fire, streets, community development, neighborhood services, building codes, city council and city administrative services.

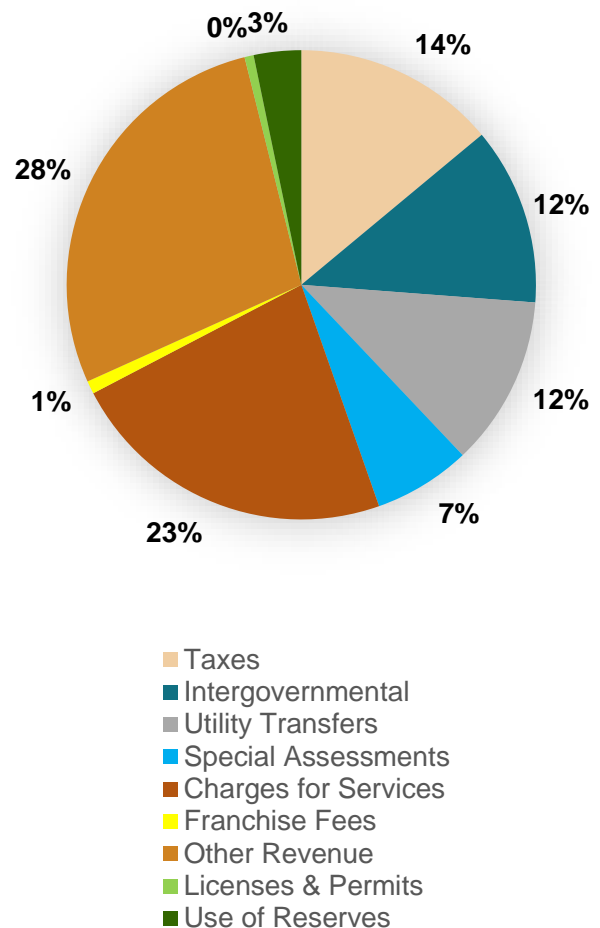
Enterprise, Special Revenue, Internal Service and Capital Improvement Funds \$64.8 Million

The City operates several enterprise and special revenue funds. Enterprise funds are entirely funded through customer charges and do not require support from property taxes. Enterprise funds include Storm Water, Wastewater, Sanitation, Golf Courses, Forestry, Pest Control, Airport, and Street Light Utility.

Debt Service Funds \$18.1 Million

Debt Service funds are used to collect special assessment receipts and property tax revenue to make payments on long-term debt. Revenue sources may also include tax increment, transfers from other funds and interest earnings.

2020 Total Operating Revenue \$115.4 M

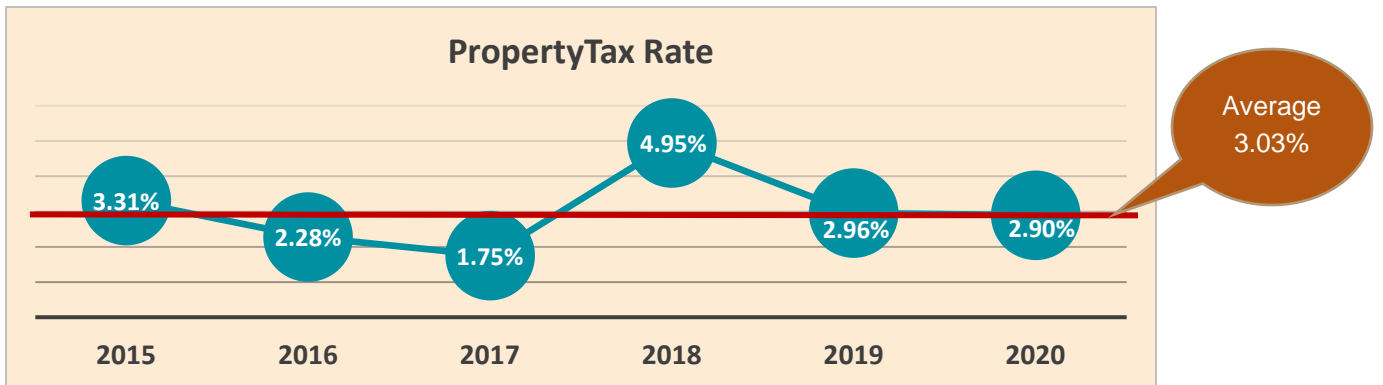


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Those taxes fund 14% of the total revenues. Charges for services help fund the total budget by 23%.

PROPERTY TAX

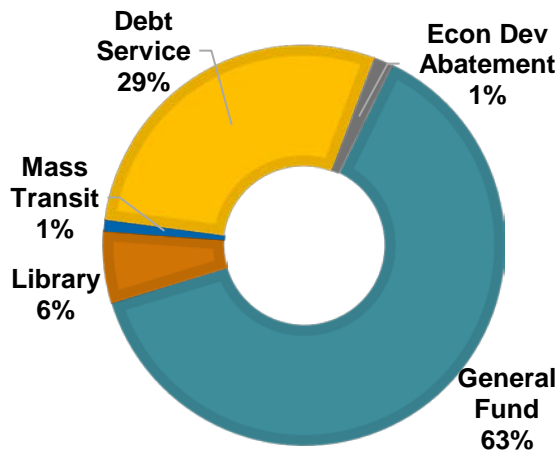
Property Tax Rates

The median residential home market value in Moorhead is \$185,900. Property tax rates have averaged approximately 3.03% annually over the past five years.

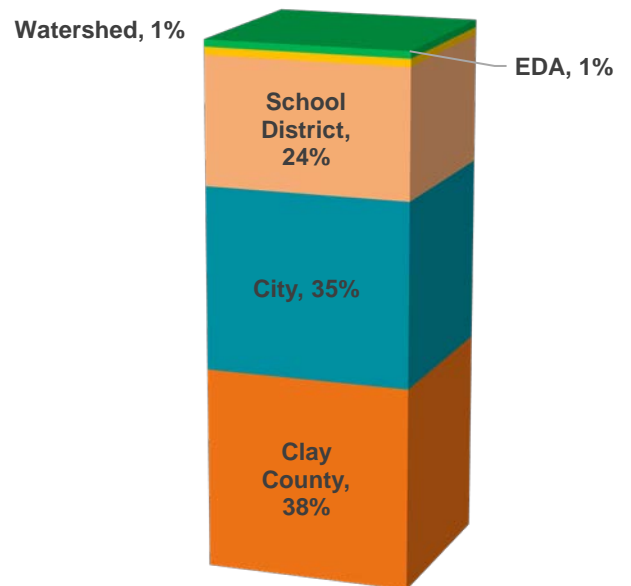


Tax Levy Distribution

Tax levy dollars are split by need and distributed to the various funds, as shown in the chart below.

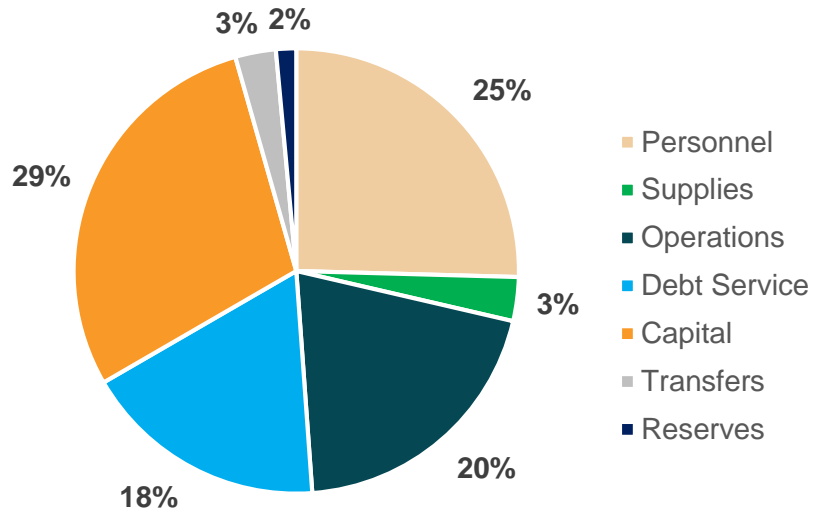


Total tax bill allocation in 2019



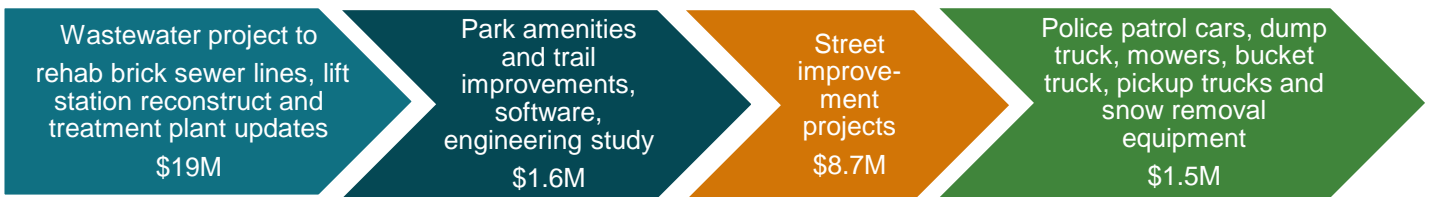
WHERE DOES THE MONEY GO?

Overall, the adopted 2020 budget includes expenditures in six major categories for all funds. The largest being Capital spending at \$33.4 million dollars (29%). The second largest cost is Personnel in the amount of \$29.3 million dollars (25%). Personnel cost is for the City's full-time and part-time employees, which allows the City to deliver high quality services.



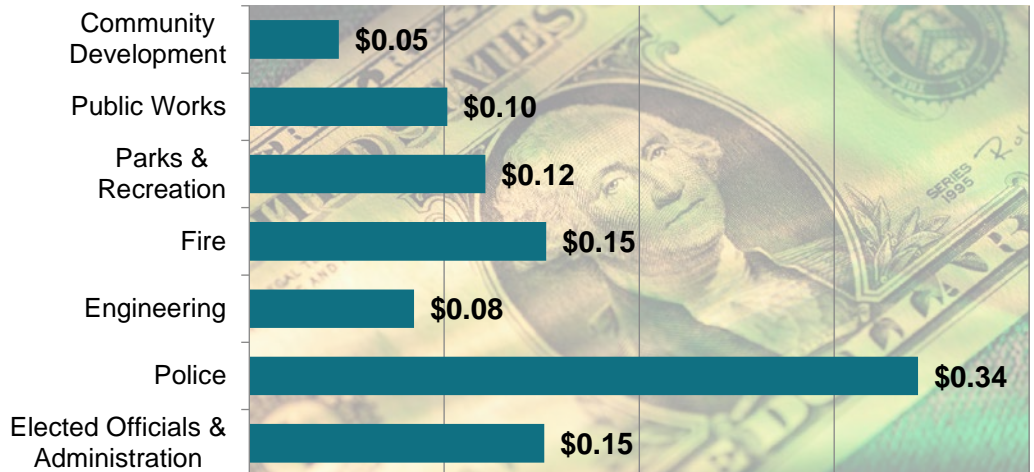
Notable Capital Improvement Projects

The City plans for annual purchases and improvement projects for streets, vehicles, equipment and utilities. The Wastewater improvements require planning for increased revenues to pay for the debt associated with these projects through an increase in utility rates. The proposed increase in wastewater rates is 5% for 2020.



General Fund Expenditures \$32.5 million

For every \$1.00 of taxes paid, the largest amount is for police services at \$0.34, with the second largest for fire services at \$0.15.




MOORHEAD AT A GLANCE

Incorporated in **1881**

22.2 square miles

Population **+43,522**

Education, Arts and Achievement



More than 140 Building Permits Issued in 2019


OVER \$42 MILLION DOLLARS IN PROJECTS



45 community, neighborhood, and regional parks, miles of trails for walking, biking, cross country skiing.



500 lane miles of pavement maintained and plowed



Annual Police Calls for Service: **Over 42,000**

More than 10,000 traffic stops

911



Over 1300 annual fire calls and 2400 medical calls

Two fire stations

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2020 Adopted Budget

General Summaries by Fund

GENERAL FUND

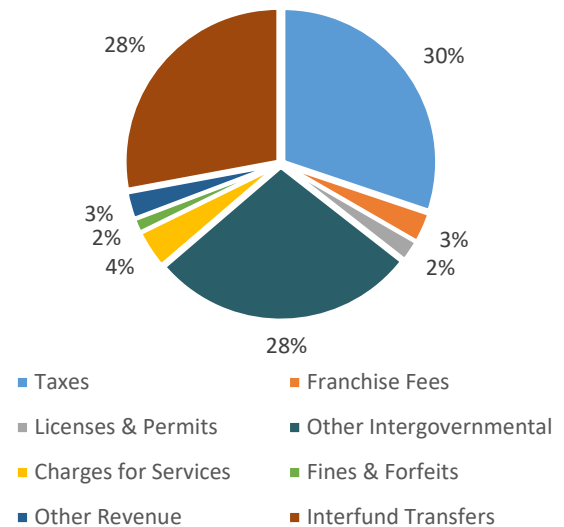
The General Fund provides for the accounting of general governmental functions related to the City's statutory obligations. Those functions include; street maintenance, engineering, human resources, fire services, police services, city council, city administration, finance, community development, neighborhood services, building codes/inspection, parks and rental registration.

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.

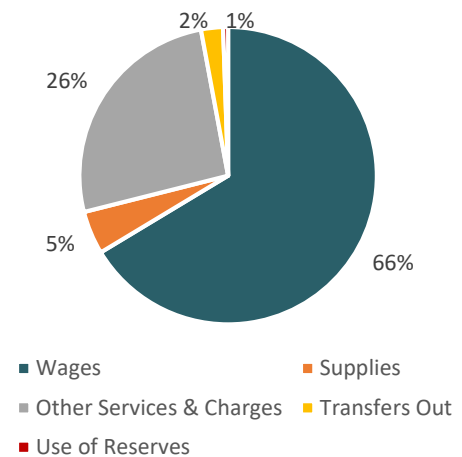
Revenues / Sources

Taxes	9,816,947
Franchise Fees	1,030,000
Licenses & Permits	723,470
Local Government Aid	7,238,829
Other Intergovernmental	1,931,024
Charges for Services	1,308,572
Fines & Forfeits	486,500
Interest	161,433
Other Revenue	451,806
Interfund Transfers	9,089,671
Uses of Reserves	310,000
Total Revenues / Sources	<u>32,548,252</u>



Expenditures / Uses

Wages	21,602,324
Supplies	1,529,969
Other Services & Charges	8,461,532
Transfers to Other Funds	778,149
Fund Balance/Equity Reserves	176,278
Total Expenditures / Uses	<u>32,548,252</u>



General Fund Revenues and Other Financing Sources

	2018 Actual	2019 Budget	2020 Budget
Taxes			
Property Taxes	7,463,415	8,574,790	9,816,947
Franchise Fees	1,040,014	1,025,000	1,030,000
	<u>8,503,429</u>	<u>9,599,790</u>	<u>10,846,947</u>
Licenses & Permits	<u>772,717</u>	<u>743,320</u>	<u>723,470</u>
Intergovernmental Revenue			
Federal Grants & Aid	57,769	36,084	41,084
State - Local Government Aid	7,179,877	7,181,027	7,238,829
State - Other Grants & Aid	2,662,841	1,441,242	1,620,540
County Grants & Aid	152,144	152,000	152,150
Other Intergovernmental	164,501	114,095	117,250
	<u>10,217,132</u>	<u>8,924,448</u>	<u>9,169,853</u>
Charges for Services			
General Government	242,840	207,040	192,247
Public Safety	439,640	336,280	431,330
Highways & Streets	361,682	500,000	500,000
Parks & Recreation	178,656	188,945	184,995
	<u>1,222,818</u>	<u>1,232,265</u>	<u>1,308,572</u>
Fines & Forfeits			
Court Fines	284,566	224,500	251,500
Parking Fines	222,030	235,000	235,000
	<u>506,596</u>	<u>459,500</u>	<u>486,500</u>
Miscellaneous			
Interest	156,125	100,498	161,433
Rents	286,367	372,243	295,606
Asset Sales	59,951	55,000	55,000
Other Revenue	123,403	111,500	101,200
	<u>625,846</u>	<u>639,241</u>	<u>613,239</u>
Total Revenues	21,848,538	21,598,564	23,148,581
Transfers from Other Funds			
Electric	6,725,000	6,850,000	6,975,000
Water	463,531	396,000	506,400
Wastewater Treatment	420,102	424,900	412,175
Storm Water	136,354	139,800	407,153
Sanitation	493,254	498,850	234,527
Pest Control	98,082	93,970	100,527
Forestry	44,375	45,500	47,329
Street Light Utility	41,148	41,100	43,411
Tax Forfeit Lots	43,000		
Capital Improvement	34,000		
Park			363,149
From Reserves		141,802	310,000
Total Revenues and Other Financing Sources	<u>30,347,384</u>	<u>30,230,486</u>	<u>32,548,252</u>

General Fund Expenditures and Other Financing Uses

	2018 Actual	2019 Budget	2020 Budget
Elected Officials &			
Citywide Administration			
Mayor & Council	283,382	278,102	292,714
Programs, Services, Activities	106,115	114,086	114,086
City Manager	561,679	599,164	763,204
Governmental Affairs & Comm.	56	166,605	262,033
City Clerk	138,507	168,131	180,130
Elections & Voters	40,962	25,000	65,000
Finance	938,573	991,577	931,338
Assessing	459,782	517,684	529,567
Legal	508,124	522,000	1,157,141
Human Resources	416,102	462,917	396,923
Citywide Employee Training			100,000
Self Insurance	34,564	38,000	88,000
Cable Capital Support		43,000	44,000
	<u>3,487,846</u>	<u>3,926,266</u>	<u>4,924,136</u>
Police Department			
Administration	821,189	848,900	889,748
Red River Regional Dispatch	897,790	894,320	921,849
Support Services	898,650	942,754	1,038,920
Community Policing	90,155	96,781	110,629
Tri-College Partnership	3,206	9,000	8,919
Investigative	1,442,338	1,610,373	1,632,458
Patrol	5,598,795	5,879,549	5,941,942
DARE	99,878	106,511	119,026
Youth Services	111,149	116,045	118,189
Bike Patrol	1,689	1,845	1,845
Tactical Team	15,744	16,000	16,000
K-9	5,418	5,495	14,245
Drug Court		10,000	10,000
Community Service	249,085	268,364	258,993
Server Training	181	6,804	3,686
Grant Funded Activities	262,554	80,635	80,323
	<u>10,497,821</u>	<u>10,893,376</u>	<u>11,166,772</u>
Engineering			
Engineering	1,954,235	2,192,575	2,300,118
City Traffic Signals	84,260	110,000	87,500
MnDOT Traffic Signals	116,828	55,000	55,000
Engineering Street Maintenance	269,966	275,000	310,000
	<u>2,425,289</u>	<u>2,632,575</u>	<u>2,752,618</u>

General Fund Expenditures and Other Financing Uses - Continued

	2018 Actual	2019 Budget	2020 Budget
Fire Department			
Fire Protection	3,917,977	4,194,947	4,434,393
HazMat Training Trailer	1,725	2,500	2,497
Fire Training	176,491	175,191	36,892
Fire Prevention	282,615	304,656	329,769
Emergency Management	2,545	2,534	3,004
Grant Funded Activities	204,325		151,219
Outdoor Warning Sirens	35		
	<u>4,585,713</u>	<u>4,679,828</u>	<u>4,957,774</u>
Parks Department			
Recreation Administration	986,125	1,022,047	1,396,613
Swimming Pools	250,500	276,183	267,781
Centennial Complex	90,658	101,907	101,907
Southside Regional Park	62,399	71,199	71,199
Self Defense	864	2,400	1,200
Youth Gymnastics	2,514	2,975	2,967
Spring/Summer/Fall NRC Program	43,904	53,002	52,800
Warminighouses	31,270	29,086	28,966
Senior Citizen Programs	78,163	91,225	89,393
Youth Basketball	1,520	4,657	4,652
Youth Baseball/Softball	9,424	12,802	12,772
Integrated Rec Programs	3,639	9,168	9,143
Tennis	5,226	7,384	7,358
Frostival-Kickball	1,320	720	720
Adaptive Soccer	808	1,000	1,000
Gooseberry Park Players	7,900	7,900	7,900
Mini Basketball	758		
Open Gyms - Jr High & Armory	1,664	2,267	2,257
Tae Kwon Do	15,180	19,000	16,500
Special Events	52,197	53,026	53,858
Youth Volleyball	822	1,420	1,416
Art Program	6,340	7,776	7,777
Preschoold Camp	4,406	5,100	5,516
Fitness Programs	3,734	7,000	7,000
Multi-Sport Youth Camp 4-6 Yrs	629	1,100	997
Scholarship Program	14,833	15,000	15,000
Adult Kickball League	1,377	1,534	1,303
Youth Flag Football	10,262	12,043	12,022
Canoe / Kayak Rental	6,851	5,601	6,715
Adaptive Baseball/Softball	1,705	2,567	2,591
Park Grant Activity	1,182,986		
Park Maintenance	1,543,668	1,182,734	1,226,197
Hjemkomst Center	541,473	510,365	527,008
	<u>4,965,119</u>	<u>3,520,188</u>	<u>3,942,528</u>

General Fund Expenditures and Other Financing Uses - Continued

Public Works Department			
General Government Building	349,420	325,189	316,357
Citywide Facilities	73,953	83,900	188,098
Street & Alley	1,904,964	1,907,735	1,929,495
Wheelage Tax Projects	79,544	80,000	80,000
Street Cleaning	196,142	159,286	220,450
Snow & Ice	282,226	229,301	229,045
Traffic Signs	99,005	123,144	124,741
Public Works Facility	<u>233,217</u>	<u>184,667</u>	<u>220,077</u>
	<u>3,218,471</u>	<u>3,093,222</u>	<u>3,308,263</u>
Community Development			
Planning & Zoning	273,507	353,459	423,932
Rental Registration	328,176	357,662	286,160
Community Development	155,039		
Neighborhood Services	153,181	157,768	143,699
Building Codes	<u>543,293</u>	<u>616,142</u>	<u>642,370</u>
	<u>1,453,196</u>	<u>1,485,031</u>	<u>1,496,161</u>
Total Expenditures and Other Financing Uses	<u>30,633,455</u>	<u>30,230,486</u>	<u>32,548,252</u>

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

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.

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 and for commercial marketing land acquisition.

	Library	Community Development	Mass Transit	Economic Development	Total
<u>Revenues / Sources</u>					
Taxes	899,588		149,262	546,137	1,594,987
Other Intergovernmental		239,000	4,090,238	150	4,329,388
Charges for Services			455,640	5,590	461,230
Interest			11,180	10,000	21,180
Other Revenue	20,000	226,392	3,900	120,000	370,292
Interfund Transfers			150,000	50,000	200,000
Uses of Reserves			195,473		195,473
Total Revenues / Sources	919,588	465,392	5,055,693	731,877	7,172,550
<u>Expenditures / Uses</u>					
Wages		109,779	327,982	208,261	646,022
Supplies	3,500	1,325	7,000	4,150	15,975
Other Services & Charges	916,088	339,861	3,477,570	398,725	5,132,244
Capital Outlay			1,208,158		1,208,158
Fund Balance Equity Reserves		14,427	34,983	120,741	170,151
Total Expenditures / Uses	919,588	465,392	5,055,693	731,877	7,172,550

LIBRARY

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Taxes	865,751	879,578	899,588
Other Intergovernmental	11		
Interest	1,524		
Other Revenue	20,658	20,000	20,000
Total Revenues / Sources	887,944	899,578	919,588
Expenditures / Uses			
Supplies	6,344	3,500	3,500
Other Services & Charges	882,285	896,078	916,088
Total Expenditures / Uses	888,629	899,578	919,588

COMMUNITY DEVELOPMENT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	325,717	222,292	239,000
Other Revenue	241,545	206,618	226,392
Total Revenues / Sources	567,262	428,910	465,392
Expenditures / Uses			
Wages	98,010	138,373	109,779
Supplies	542	1,325	1,325
Other Services & Charges	461,024	289,212	339,861
Capital Outlay	24,769		
Fund Balance/Equity Reserves			14,427
Total Expenditures / Uses	584,345	428,910	465,392

MASS TRANSIT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Taxes	148,454	149,262	149,262
Other Intergovernmental	3,510,513	3,503,663	4,090,238
Charges for Services	426,506	416,486	455,640
Interest	11,341		11,180
Other Revenue	6,425	3,700	3,900
Interfund Transfers	250,708	150,000	150,000
Uses of Reserves			195,473
Total Revenues / Sources	4,353,947	4,223,111	5,055,693
Expenditures / Uses			
Wages	272,341	333,630	327,982
Supplies	1,014	4,196	7,000
Other Services & Charges	2,585,275	2,893,145	3,477,570
Capital Outlay	1,080,232	979,000	1,208,158
Fund Balance/Equity Reserves		13,140	34,983
Total Expenditures / Uses	3,938,862	4,223,111	5,055,693

ECONOMIC DEVELOPMENT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Taxes	411,060	438,000	546,137
Other Intergovernmental	156	150	150
Charges for Services	5,250	5,590	5,590
Interest	15,107		10,000
Other Revenue	123,721		120,000
Interfund Transfers	50,000	100,000	50,000
Uses of Reserves		76,035	
Total Revenues / Sources	605,294	619,775	731,877
Expenditures / Uses			
Wages	273,489	317,265	208,261
Supplies	3,894	9,230	4,150
Other Services & Charges	298,087	293,280	398,725
Capital Outlay	14,445		
Transfers to Other Funds	226,034		
Fund Balance/Equity Reserves			120,741
Total Expenditures / Uses	815,949	619,775	731,877

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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.

	Tax Increment	Special Assessment	G.O. Bond	Total
<u>Revenues / Sources</u>				
Taxes		4,957,995	102,060	5,060,055
Tax Increments	1,080,454			1,080,454
Other Intergovernmental		343,195		343,195
Interest		20,131		20,131
Special Assessments		7,378,242		7,378,242
Other Revenue		201,498		201,498
Interfund Transfers		1,311,067		1,311,067
Uses of Reserves	237,450	2,434,973		2,672,423
Total Revenues / Sources	1,317,904	16,647,101	102,060	18,067,065
<u>Expenditures / Uses</u>				
Other Services & Charges		9,300		9,300
Debt Service	1,214,513	15,980,361	102,060	17,296,934
Fund Balance/Equity Reserves	103,391	657,440		760,831
Total Expenditures / Uses	1,317,904	16,647,101	102,060	18,067,065

TAX INCREMENT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Tax Increments	1,119,659	1,010,049	1,080,454
Other Intergovernmental	53,147		
Interest	5,240		
Uses of Reserves			237,450
Total Revenues / Sources	<u>1,178,046</u>	<u>1,010,049</u>	<u>1,317,904</u>
Expenditures / Uses			
Supplies	138		
Other Services & Charges	100,776	3,221	
Debt Service	1,078,969	993,792	1,214,513
Fund Balance/Equity Reserves		13,036	103,391
Total Expenditures / Uses	<u>1,179,883</u>	<u>1,010,049</u>	<u>1,317,904</u>

SPECIAL ASSESSMENT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Taxes	5,035,449	5,022,604	4,957,995
Other Intergovernmental	349,029	351,008	343,195
Charges for Services	18,684		
Interest	646,357	21,054	20,131
Special Assessments	9,255,385	7,349,895	7,378,242
Other Revenue	74,730	133,775	201,498
Bond Proceeds	5,628,348		
Interfund Transfers	3,094,897	1,312,999	1,311,067
Uses of Reserves		2,497,034	2,434,973
Total Revenues / Sources	<u>24,102,879</u>	<u>16,688,369</u>	<u>16,647,101</u>
Expenditures / Uses			
Other Services & Charges	112,162	21,700	9,300
Capital Outlay	75,788		
Debt Service	21,149,641	16,126,765	15,980,361
Transfers to Other Funds	100,000		
Fund Balance/Equity Reserves		539,904	657,440
Total Expenditures / Uses	<u>21,437,591</u>	<u>16,688,369</u>	<u>16,647,101</u>

GENERAL OBLIGATION BOND

	2018 Actual	2019 Budget	2020 Budget
<u>Revenues / Sources</u>			
Taxes	101,701	102,000	102,060
Interest	667		
Uses of Reserves		60	
Total Revenues / Sources	<u>102,368</u>	<u>102,060</u>	<u>102,060</u>
<u>Expenditures / Uses</u>			
Debt Service	<u>102,057</u>	<u>102,060</u>	<u>102,060</u>
Total Expenditures / Uses	<u>102,057</u>	<u>102,060</u>	<u>102,060</u>

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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.

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

Additional capital improvements to streets and bridges are included in the Engineer's Capital Improvement Plan document and will be maintained within separate capital project funds.

	Capital Projects Funds		
	Capital Improvement	Permanent Improvement	Total
<u>Revenues / Sources</u>			
Interfund Transfers	2,283,000		2,283,000
Other Revenue		8,745,000	8,745,000
Uses of Reserves	832,650		832,650
Total Revenues / Sources	<u>3,115,650</u>	<u>8,745,000</u>	<u>11,860,650</u>
<u>Expenditures / Uses</u>			
Supplies	92,000		92,000
Other Services & Charges	358,500	8,745,000	9,103,500
Capital Outlay	2,035,150		2,035,150
Transfers to Other Funds	555,000		555,000
Fund Balance/Equity Reserves	75,000		75,000
Total Expenditures / Uses	<u>3,115,650</u>	<u>8,745,000</u>	<u>11,860,650</u>

CAPITAL IMPROVEMENT

	2018 Actual	2019 Budget	2020 Budget
<u>Revenues / Sources</u>			
Interest	3,763		
Other Revenue	11,250		
Bond Proceeds	2,000,000		
Interfund Transfers	2,173,765	2,449,500	2,821,150
Uses of Reserves			294,500
Total Revenues / Sources	<u>4,188,778</u>	<u>2,449,500</u>	<u>3,115,650</u>
<u>Expenditures / Uses</u>			
Supplies	94,504	113,000	92,000
Other Services & Charges	282,777	291,500	358,500
Capital Outlay	3,749,660	1,106,000	1,885,150
Transfers to Other Funds	1,136,742	939,000	705,000
Fund Balance/Equity Reserves			75,000
Total Expenditures / Uses	<u>5,263,683</u>	<u>2,449,500</u>	<u>3,115,650</u>

PERMANENT IMPROVEMENT

	2018 Actual	2019 Budget	2020 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,203,459		
Bond Proceeds	10,272,569		8,745,000
Total Revenues / Sources	<u>11,476,028</u>		<u>8,745,000</u>
<u>Expenditures / Uses</u>			
Supplies	25,408		
Other Services & Charges	925,217		8,745,000
Capital Outlay	8,320,475		
Transfers to Other Funds	1,834,377		
Total Expenditures / Uses	<u>11,105,477</u>		<u>8,745,000</u>

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.

Summary of Enterprise Funds:

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Street Light Utility	Total
<u>Revenues / Sources</u>										
Licenses & Permits							5,050			5,050
Other Intergovt'l	210	3,870	201,440	840	330	540	45,180	28,732		281,142
Charges for Services	2,752,424	9,043,952	4,445,820	1,187,115	111,458	940,500	742,517		822,000	20,045,786
Interest	21,133	74,778	5,000	28,000	6,699	4,529	2,507			142,646
Special Assessments		342,600								342,600
Other Revenue		39,440	67,750	111,550	359,949	500	415	78,800		658,404
Interfund Transfers				473,250						473,250
Bond Proceeds		19,000,000								19,000,000
Uses of Reserves	311,670		5,256			31,794	682		2,311	351,713
Total Revenues / Sources	3,085,437	28,504,640	4,725,266	1,800,755	478,436	977,863	796,351	107,532	824,311	41,300,591
<u>Expenditures / Uses</u>										
Wages	326,402	1,642,337	1,830,449	911,744	381,619	693,621	256,730			6,042,902
Supplies	30,150	673,275	346,050	192,129	69,810	98,575	75,750	7,625		1,493,364
Other Services & Charges	1,466,415	3,159,056	2,314,240	600,700	27,007	138,338	363,344	99,907	780,900	8,949,907
Capital Outlay		19,100,000								19,100,000
Debt Service		3,240,436								3,240,436
Transfers to Other Funds	1,262,470	592,175	234,527			47,329	100,527		43,411	2,280,439
Fund Balance/Equity Reserves		97,361		96,182						193,543
Total Expenditures / Uses	3,085,437	28,504,640	4,725,266	1,800,755	478,436	977,863	796,351	107,532	824,311	41,300,591

STORM WATER

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	210	210	210
Charges for Services	2,857,274	2,739,819	2,752,424
Interest	26,460	1,500	21,133
Other Revenue	116		
Uses of Reserves			311,670
Total Revenues / Sources	<u>2,884,060</u>	<u>2,741,529</u>	<u>3,085,437</u>
Expenditures / Uses			
Wages	180,926	214,216	326,402
Supplies	26,685	16,900	30,150
Other Services & Charges	2,040,303	1,160,374	1,466,415
Capital Outlay		122,600	
Transfers to Other Funds	808,094	977,969	1,262,470
Fund Balance/Equity Reserves		249,470	
Total Expenditures / Uses	<u>3,056,008</u>	<u>2,741,529</u>	<u>3,085,437</u>

WASTEWATER TREATMENT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	2,645	1,420	3,870
Charges for Services	8,123,867	8,435,350	9,043,952
Interest	76,802	20,000	74,778
Special Assessments	283,772	342,600	342,600
Bond Proceeds			19,000,000
Other Revenue	40,193	42,440	39,440
Uses of Reserves		289,396	
Total Revenues / Sources	<u>8,527,279</u>	<u>9,131,206</u>	<u>28,504,640</u>
Expenditures / Uses			
Wages	1,342,227	1,626,780	1,642,337
Supplies	632,043	648,275	673,275
Other Services & Charges	4,438,395	2,885,128	3,159,056
Capital Outlay		88,000	19,100,000
Debt Service	752,480	3,108,133	3,240,436
Transfers to Other Funds	600,102	774,890	592,175
Fund Balance/Equity Reserves			97,361
Total Expenditures / Uses	<u>7,765,247</u>	<u>9,131,206</u>	<u>28,504,640</u>

SANITATION

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	180,630	201,440	201,440
Charges for Services	4,446,060	4,445,820	4,445,820
Interest	9,497	5,000	5,000
Other Revenue	54,362	67,750	67,750
Uses of Reserves		88,583	5,256
Total Revenues / Sources	4,690,549	4,808,593	4,725,266
Expenditures / Uses			
Wages	1,531,917	1,773,117	1,830,449
Supplies	355,182	346,050	346,050
Other Services & Charges	2,369,090	2,096,216	2,314,240
Transfers to Other Funds	493,254	593,210	234,527
Total Expenditures / Uses	4,749,443	4,808,593	4,725,266

GOLF COURSES

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	840	840	840
Charges for Services	1,151,041	1,172,115	1,187,115
Interest	22,647	28,000	28,000
Other Revenue	101,569	111,550	111,550
Interfund Transfers	573,250	473,250	473,250
Total Revenues / Sources	1,849,347	1,785,755	1,800,755
Expenditures / Uses			
Wages	751,124	872,970	911,744
Supplies	176,372	192,129	192,129
Other Services & Charges	656,230	584,597	600,700
Fund Balance/Equity Reserves		136,059	96,182
Total Expenditures / Uses	1,583,726	1,785,755	1,800,755

SPORTS CENTER

	2018 Actual	2019 Budget	2020 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	330	330	330
Charges for Services	130,099	129,200	111,458
Interest	15,239		6,699
Other Revenue	514,091	486,290	359,949
Uses of Reserves		198,643	
Total Revenues / Sources	<u>659,759</u>	<u>814,463</u>	<u>478,436</u>
<u>Expenditures / Uses</u>			
Wages	339,496	365,232	381,619
Supplies	65,758	75,850	69,810
Other Services & Charges	509,968	373,381	27,007
Total Expenditures / Uses	<u>915,222</u>	<u>814,463</u>	<u>478,436</u>

FORESTRY

	2018 Actual	2019 Budget	2020 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	540	540	540
Charges for Services	941,819	906,720	940,500
Fines & Forfeits	12		
Interest	4,136	2,000	4,529
Other Revenue	80	500	500
Uses of Reserves		45,013	31,794
Total Revenues / Sources	<u>946,587</u>	<u>954,773</u>	<u>977,863</u>
<u>Expenditures / Uses</u>			
Wages	538,483	646,614	693,621
Supplies	116,825	98,575	98,575
Other Services & Charges	159,099	145,884	138,338
Transfers to Other Funds	44,375	63,700	47,329
Total Expenditures / Uses	<u>858,782</u>	<u>954,773</u>	<u>977,863</u>

ANIMAL CONTROL

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Licenses & Permits	5,080	5,050	5,050
Charges for Services	117,283	110,000	111,672
Interest	341		
Uses of Reserves		3,657	
Total Revenues / Sources	<u>122,704</u>	<u>118,707</u>	<u>116,722</u>
Expenditures / Uses			
Other Services & Charges	46,198	50,587	50,587
Transfers to Other Funds	65,785	68,120	66,135
Total Expenditures / Uses	<u>111,983</u>	<u>118,707</u>	<u>116,722</u>

RIGHT-OF-WAY MAINTENANCE

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	51,065	45,180	45,180
Charges for Services	369,961	393,318	395,145
Interest	1,802		
Other Revenue	37	415	415
Uses of Reserves		42,323	
Total Revenues / Sources	<u>422,865</u>	<u>481,236</u>	<u>440,740</u>
Expenditures / Uses			
Wages	138,709	306,104	244,442
Supplies	56,820	69,500	74,500
Other Services & Charges	104,526	81,452	100,654
Transfers to Other Funds	19,935	24,180	21,144
Total Expenditures / Uses	<u>319,990</u>	<u>481,236</u>	<u>440,740</u>

MOSQUITO CONTROL

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Charges for Services	261,123	217,280	235,700
Interest	3,838	200	2,507
Other Revenue	2		
Uses of Reserves		17,508	325
Total Revenues / Sources	264,963	234,988	238,532
Expenditures / Uses			
Wages	10,532	11,375	11,931
Supplies	1,240	1,250	1,250
Other Services & Charges	194,937	207,103	212,103
Transfers to Other Funds	12,362	15,260	13,248
Total Expenditures / Uses	219,071	234,988	238,532

AIRPORT

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	260,493	28,732	28,732
Fines & Forfeits	435		
Other Revenue	79,469	78,800	78,800
Interfund Transfers	452,067	-	-
Total Revenues / Sources	792,464	107,532	107,532
Expenditures / Uses			
Supplies	5,097	7,625	7,625
Other Services & Charges	605,180	99,907	99,907
Total Expenditures / Uses	610,277	107,532	107,532

STREET LIGHT UTILITY

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Charges for Services	867,058	822,000	822,000
Interest	1,165		
Other Revenue	1		
Uses of Reserves		16,440	2,311
Total Revenues / Sources	<u>868,224</u>	<u>838,440</u>	<u>824,311</u>
Expenditures / Uses			
Other Services & Charges	732,172	780,900	780,900
Transfers to Other Funds	41,148	57,540	43,411
Total Expenditures / Uses	<u>773,320</u>	<u>838,440</u>	<u>824,311</u>

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.

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio Communications	Total
<u>Revenues / Sources</u>					
Other Intergovernmental	680				680
Charges for Services	1,384,940	1,658,758	906,171	389,608	4,339,477
Interest	3,500			5,000	8,500
Other Revenue	3,270	75,000			78,270
Total Revenues / Sources	<u>1,392,390</u>	<u>1,733,758</u>	<u>906,171</u>	<u>394,608</u>	<u>4,426,927</u>
<u>Expenditures / Uses</u>					
Wages	757,573	29,188	357,207		1,143,968
Supplies	19,100	500	520,905	8,000	548,505
Other Services & Charges	423,292	39,000	28,059	97,797	588,148
Capital Outlay	192,425	1,521,319		200,000	1,913,744
Fund Balance/Equity Reserves		143,751		88,811	232,562
Total Expenditures / Uses	<u>1,392,390</u>	<u>1,733,758</u>	<u>906,171</u>	<u>394,608</u>	<u>4,426,927</u>

INFORMATION TECHNOLOGY

	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	680	680	680
Charges for Services	1,266,383	1,341,640	1,384,940
Interest	3,323		3,500
Other Revenue	2,902	270	3,270
Interfund Transfers	13,600		
Total Revenues / Sources	<u>1,286,888</u>	<u>1,342,590</u>	<u>1,392,390</u>
<u>Expenditures / Uses</u>			
Wages	644,570	727,181	757,573
Supplies	20,450	19,100	19,100
Other Services & Charges	632,092	400,864	423,292
Capital Outlay		195,445	192,425
Total Expenditures / Uses	<u>1,297,112</u>	<u>1,342,590</u>	<u>1,392,390</u>

VEHICLES & EQUIPMENT

	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental			
Charges for Services	1,799,788	1,823,343	1,658,758
Interest	26,799		
Other Revenue	40,550	75,000	75,000
Total Revenues / Sources	<u>1,867,137</u>	<u>1,898,343</u>	<u>1,733,758</u>
<u>Expenditures / Uses</u>			
Wages	10,007	28,000	29,188
Supplies	66	500	500
Other Services & Charges	2,146,771	39,000	39,000
Capital Outlay		1,282,076	1,521,319
Fund Balance/Equity Reserves		548,767	143,751
Total Expenditures / Uses	<u>2,156,844</u>	<u>1,898,343</u>	<u>1,733,758</u>

CENTRAL MAINTENANCE SHOP

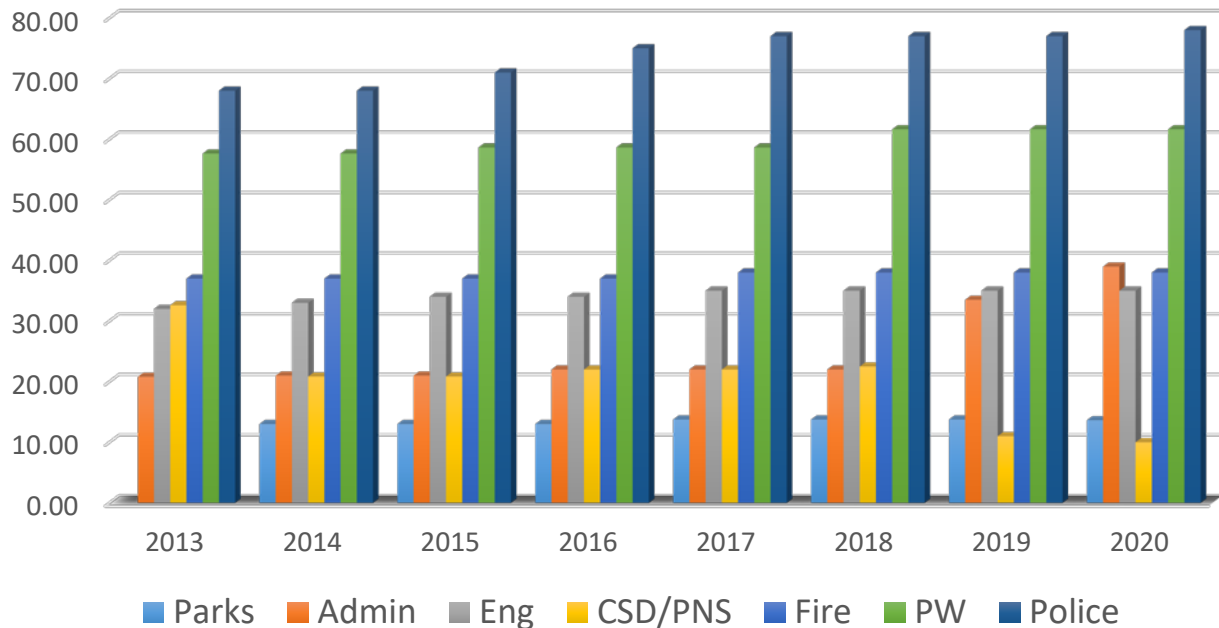
	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Other Intergovernmental	150		
Charges for Services	1,584,492	1,489,280	906,171
Other Revenue	414		
Total Revenues / Sources	<u>1,585,056</u>	<u>1,489,280</u>	<u>906,171</u>
Expenditures / Uses			
Wages	222,633	338,853	357,207
Supplies	1,285,259	1,120,905	520,905
Other Services & Charges	34,527	29,522	28,059
Total Expenditures / Uses	<u>1,542,419</u>	<u>1,489,280</u>	<u>906,171</u>

RADIO COMMUNICATIONS

	2018 Actual	2019 Budget	2020 Budget
Revenues / Sources			
Charges for Services	357,262	356,048	389,608
Interest	14,722	500	5,000
Other Revenue	11,256		
Total Revenues / Sources	<u>383,240</u>	<u>356,548</u>	<u>394,608</u>
Expenditures / Uses			
Supplies	1,757	8,000	8,000
Other Services & Charges	303,636	92,797	97,797
Capital Outlay		200,000	200,000
Fund Balance/Equity Reserves		55,751	88,811
Total Expenditures / Uses	<u>305,392</u>	<u>356,548</u>	<u>394,608</u>

STAFFING LEVEL

Full-Time Equivalents - FTEs



	2013	2014	2015	2016	2017	2018	2019	2020
PARKS		13.00	13.00	13.00	13.75	13.75	13.75	13.63
ADMIN	20.80	21.00	21.00	22.00	22.00	22.00	33.50	39.48
ENG	32.00	33.00	34.00	34.00	35.00	35.00	35.00	35.00
CSD/PNS	32.60	20.85	20.85	22.00	22.00	22.50	11.00	12.00
FIRE	37.00	37.00	37.00	37.00	38.00	38.00	38.00	38.00
PW	57.63	57.63	58.63	58.63	58.63	61.63	61.63	62.63
POLICE	68.00	68.00	71.00	75.00	77.00	77.00	77.00	78.00
TOTAL	248.03	250.48	255.48	261.63	266.38	269.88	269.88	278.74

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).



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