



**City of Moorhead  
2022 Annual Budget**

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# INTRODUCTION

## CITY OFFICIALS

### ELECTED OFFICIALS

### TERM EXPIRATION

Michelle Carlson	Mayor	2022
Matthew Gilbertson	Council Member, Ward 1	2024
Shelly Dahlquist	Council Member, Ward 1	2022
Laura Caroon	Council Member, Ward 2	2024
Heather Nesemeier	Council Member, Ward 2	2022
Larry Seljevold	Council Member, Ward 3	2024
Deb White	Council Member, Ward 3	2022
Steve Lindaas	Council Member, Ward 4	2024
Chuck Hendrickson	Council Member, Ward 4	2022

### APPOINTED OFFICIALS

Dan Mahli City Manager

### DEPARTMENT DIRECTORS

Mike Rietz	Assistant City Manager
Kristie Leshovsky	Community Development
Holly Heitkamp	Parks & Recreation
Robert Zimmerman	Engineering
Shannon Monroe	Police Chief
Jeff Wallin	Interim Fire Chief
Steve Iverson	Public Works

### ADMINISTRATIVE DEPARTMENT DIRECTORS

Jenica Flanagan	Finance
Amy Settergren	Human Resources
Corey Delorme	Information Technology
Lisa Bode	Governmental Affairs
Cheryl Duysen	Prosecution

## MISSION

The Mission of the City of Moorhead is found in the Moorhead City Charter Preamble

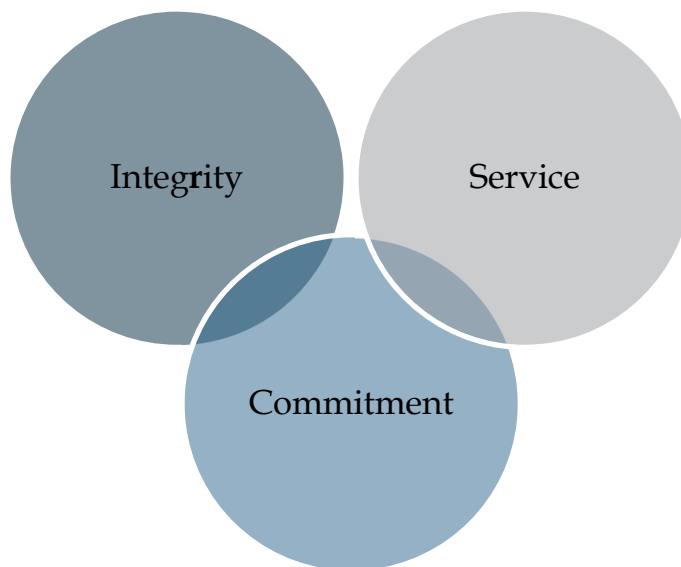
**To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.**



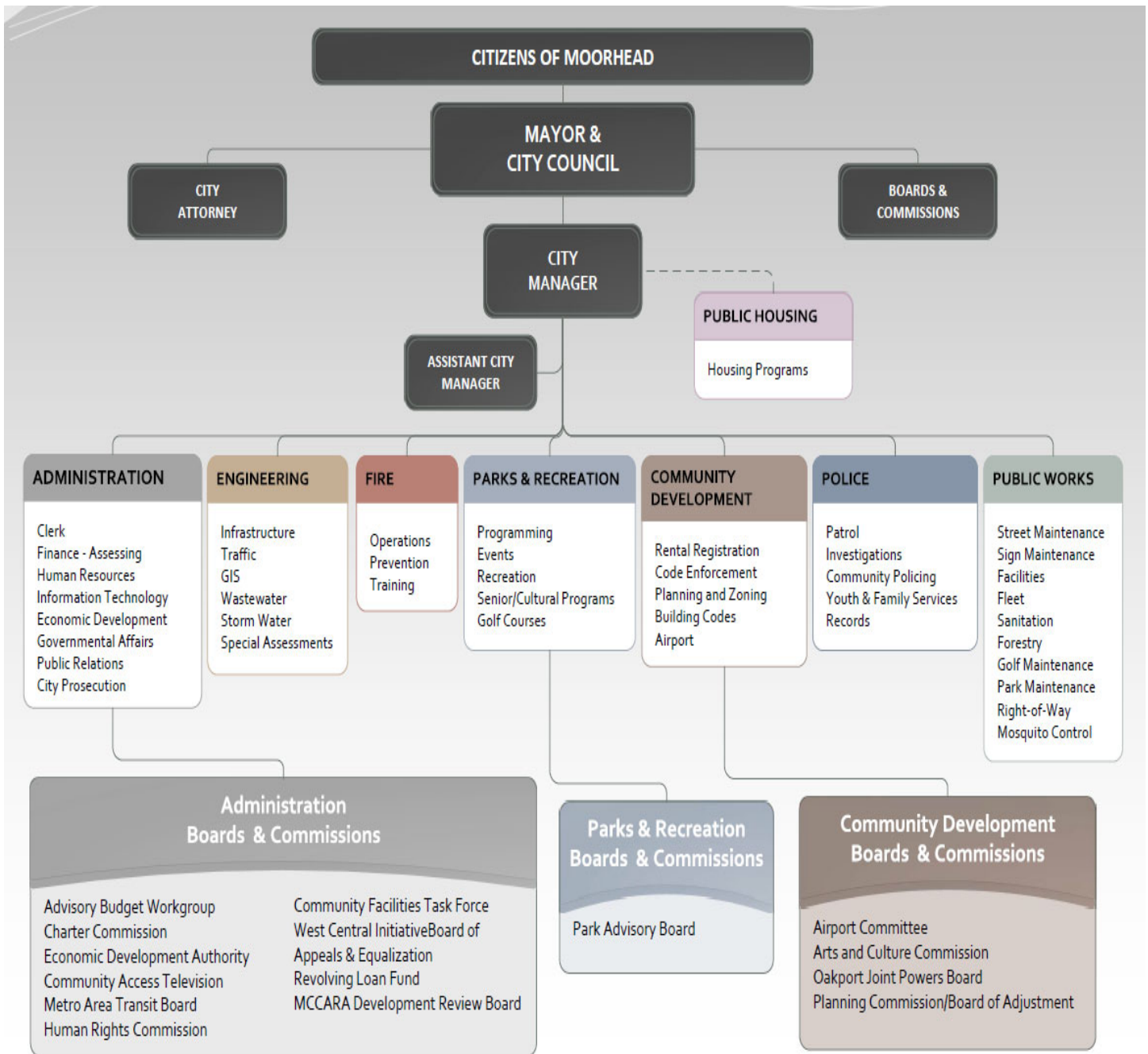
## VISION

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



# City of Moorhead Organization Chart





December 13, 2021

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

Honorable Mayor Shelly Carlson and Members of the Moorhead City Council.

In compliance with Section 7.04 of the Charter for the City of Moorhead, we are pleased to submit the 2022 Operating and Capital Budget of \$107,685,475 for the fiscal year commencing on January 1, 2022 and ending on December 31, 2022. 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 2022 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 2022.

**Budget Process**

Each department in the City manages its own operating budget. Department heads reviewed expenses in 2019, 2020, 2021, and anticipated needs for 2022. Each department head then submitted “supplemental budget requests” for operational funding needs in 2022 with consideration of potential needs in 2023 and 2024. The City Manager, Assistant City Manager Mike Rietz, Interim Finance Director Ann Henne, and former Moorhead Finance Director Wanda Wagner met with each department and division director and reviewed departmental budgets in great detail along with supplemental operating budget requests. The same process was followed for the 2022 capital budget requests by departments. The budget team then provided 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 2022 Operating Budget and the 2022 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 2022. 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 preliminary tax levy provisions contained within the 2022 Budget were affirmed by the Mayor and City Council on September 27, 2021, to comply with statutory requirements to certify the preliminary 2022 tax levy and adopt the Proposed 2022 Budget by September 30, 2021. Following this action by the Mayor and City Council, the Truth-in-Taxation presentation was held on December 13, 2021 at which time public input was received. The final 2022 property tax levy and the final 2022 Operating and Capital Budget was approved by the City Council on December 13, 2021.

### **2022 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, supporting the City of Moorhead's dedicated employees and producing a balanced budget to manage operations. 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 2022 are projected to increase \$38,097 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 resulted in over \$370,000 in new property tax revenue for 2022. In 2018, the applicable policies granting extended exemptions changed 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 change should result in an increase in commercial tax base sooner rather than later.

The City Manager, Assistant City Manager, Finance Director, and department and division directors have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2022. The budget is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Continuing dialogue with the Mayor and City Council will ensure that the 2022 Operating and Capital Budget is aligned with the strategic initiatives, goals, objectives, at the direction of the elected officials – the policy makers for the City of Moorhead.

The City of Moorhead's 2022 Budget 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 administrative functions such as governmental affairs, legislative, legal, finance, assessing, information technology, human resources and mayor and council expenses).

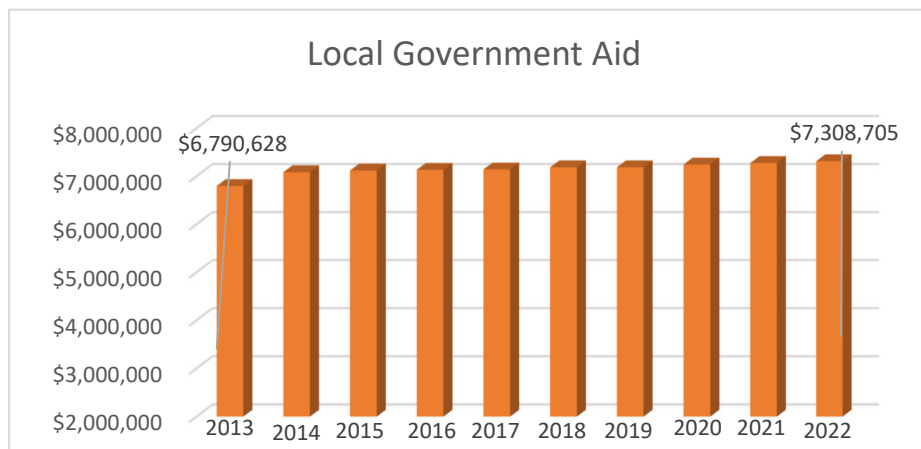
The 2022 Budget also includes City Enterprise Funds, which are funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito Control, Animal Control, Right of Way Maintenance, Forestry, Golf Course, Airport, and Street Light Utility. In addition, the 2022 Budget includes the City's Vehicle, Radio & Weapons, Information Technology and Central Maintenance Shop Internal Service Funds.

### **2022 Budget Summary**

The City of Moorhead's 2022 Operating & Capital Budget total \$107,685,475; an increase of \$14,386,980 (15.4%) from the previous year. Highlights for both revenues and expenditures are noted below as follows:

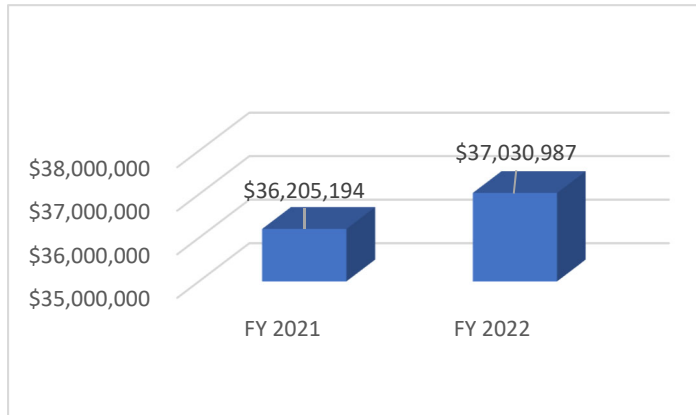
#### **Projected Revenues**

- Local Government Aid (LGA) for 2022 is \$7,308,705, which is an increase of \$38,097 over the 2021 LGA allocation of \$7,270,608. The trend is slightly upward and legislative discussions reflect a formula designed to provide more needed aid to cities.





- Net growth in taxable market value of \$825,793 provided an opportunity for additional tax revenue of approximately \$371,039. The increase in growth was approximately 2.4% from the prior year.



- The total Proposed 2022 Tax Levy is \$17,006,000, which is a \$1,186,463 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,225,000, an increase of \$125,000 from 2021 in accordance with the 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.
- There are utility fee increases of 2.5%, or \$0.80 on a median home (value of \$191,900), in the wastewater treatment rate as part of multiple rate increases required to support financing a significant infrastructure improvement project, 2.5%, or \$0.25 on a median home, in the sanitation rates to cover increases in operating costs and 4.6%, or \$0.20 on a median home, in forestry rates to cover increases in operating costs.
- The City was allocated a total of \$7,099,345 of funding under the American Rescue Plan Act of 2021. \$3,549,673 of the ARP Act funding was received in 2021, with the remaining balance anticipated to be received in May of 2022. Discussions will begin in early 2022 to develop a strategic approach for the use of these substantial one-time funds.

Projected Expenditures

Supplemental operating budget requests were reviewed by the department heads in coordination with the City Manager, Assistant City Manager and Finance office. The following changes were supported within the 2022 Operating & Capital Budget. In addition, department and division directors were asked by the City Manager to identify budget savings and other areas to help mitigate the property tax effect of the requests.

- 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%
- Union negotiations for 2022 are in process at the time of this writing. Final wage and benefit costs may require budget amendments upon final negotiations for the 2022 contract year. An estimated cost of living adjustment and step increases are included within the personnel budget accounts.
- Changes in wages and benefits for existing employees and new positions increased the budget by approximately \$1,356,283. The staffing level included in the 2022 Operating and Capital Budget reflects the addition of three 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 service levels commensurate with community growth. The additional staffing positions approved are listed below:
  - IT Specialist (2)
  - Sustainability Coordinator
- Health insurance benefits are in year one of a two-year option with the Lakes Area Service Cooperative and Medica. These benefits were formally bid by the City in 2021 for the 2022 and 2023 budget year. There was no increase to the employer contribution costs for health insurance in the 2022 budget.

- Debt service expenditures were increased by \$344,668 to manage debt payments for all outstanding G.O. Improvement Bonds. One new bond issue and two refunding bond issues were completed during 2021. A bonding issue is anticipated for 2022.
- The City completed its second, 5-year Capital Improvement Plan (CIP) which included capital purchases and projects in excess of \$5,000 each. The CIP was approved by the City Council at the December 13, 2021 meeting. The 2022 capital outlay budget was set for 2022 and estimates for future capital outlay were presented for years 2023-2026. The total capital outlay budget for 2022 is \$17,337,829, which includes street improvement projects of \$12,112,158 and enterprise outlay of \$2,835,873.
- A joint law enforcement center was constructed in 2018 by Clay County and the City Police Department rents space in this building. The City Police Department rental expense payable to Clay County has been increased by \$45,000 in 2022 to cover these rental costs.
- An increase in the amount contributed by the City for services from the Lake Agassiz Regional Library System of \$3,460 is included in the 2022 budget. This additional amount is a 0.4% increase above the 2021 contribution.

### 2022 Staffing

The staffing level in the 2022 Budget reflects the addition of two full-time positions in Information Technology and one full time position in Sanitation.

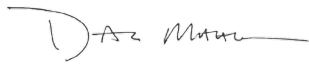
In 2020, an independent management consulting firm, conducted an assessment of the City of Moorhead's Information Technology department and recommended the addition of five full time staff to support the City's ability to manage the information technology portfolio. The 2022 budget includes the addition of two IT Specialists which will provide support to the Information Technology department.

One full-time position, a Sustainability Coordinator, is included in the 2022 budget. This position came at the direction of the City Council to help manage and coordinate sustainability projects, program, and initiatives among departments and other public and private entities. The position will focus on discovering and securing new opportunities, partnerships, and funding sources to advance sustainability related efforts.

Conclusion

I am proud of the 2022 Budget and thankful to all who participated and stayed engaged. The process was completed in a thoughtful, deliberative, and communicative manner. It brought the Mayor, City Council, and Department Directors together for honest discussion, goal-setting, and planning. We firmly believe the budget process was strategic, comprehensive, and well-informed.

Respectfully Submitted,

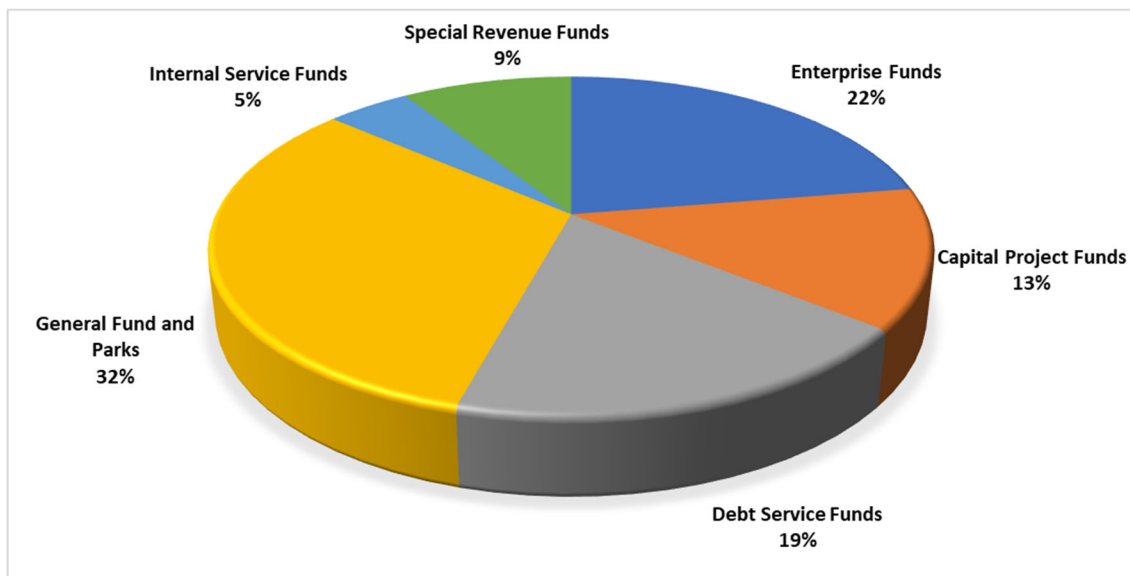
A handwritten signature in black ink that reads "Dan Mahli". The signature is written in a cursive style with a long horizontal line extending to the right.

Dan Mahli,  
City Manager

# Budget by Fund

Fund	2021	2022	Increase (Decrease)
AIRPORT	\$ 107,632	208,404	\$ 100,772
AMERICAN RESCUE PLAN ACT	-	3,549,672	3,549,672
CAPITAL PROJECTS	10,618,001	14,339,708	3,721,707
CDBG	421,865	416,532	(5,333)
CENTRAL MAINT. SHOP	1,000,666	1,640,000	639,334
ECONOMIC DEVELOPMENT	593,877	607,302	13,425
DEBT SERVICE	16,479,574	18,854,728	2,375,154
FORESTRY	1,007,948	1,077,669	69,721
GENERAL AND PARKS	32,826,339	34,545,779	1,719,440
GOLF COURSE	1,820,105	1,874,600	54,495
INFORMATION TECH.	-	432,546 *	432,546
LIBRARY	933,000	935,061	2,061
MASS TRANSIT	4,386,426	4,373,962	(12,464)
PEST CONTROL	800,512	777,057	(23,455)
RADIO/WEAPONS	394,608	427,702	33,094
SANITATION	4,927,833	5,251,756	323,923
SPORTS CENTER	480,135	495,987	15,852
STORM WATER	2,817,031	2,845,828	28,797
STREET LIGHT UTILITY	840,450	912,763	72,313
TIF	1,083,300	1,076,204	(7,096)
VEHICLES	2,263,124	2,340,380	77,256
WASTEWATER	9,496,069	10,701,835	1,205,766
	<u>\$ 93,298,495</u>	<u>\$ 107,685,475</u>	<u>\$ 14,386,980</u>

\*Note: The Information Technology Department was moved into an Internal Service Fund in 2022



# 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, assistant 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

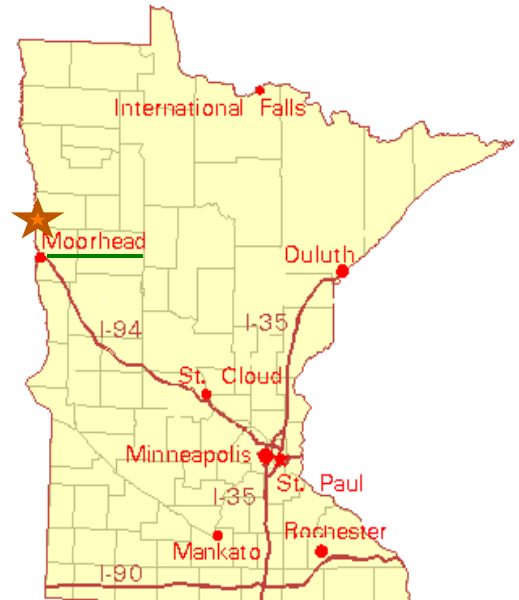
Leverage partnerships to enhance public services and quality of life in the most sound and responsible manner.



# 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 44,505 according to recent U.S. Census demographics.



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, Assistant 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"> <li>• Growth in tax capacity</li> <li>• Debt service requirements</li> <li>• Capital outlay project requests</li> <li>• Operating requests</li> </ul>
July-August	Meetings between City Manager, Assistant City Manager, Finance Director and Department Directors/Division Heads <ul style="list-style-type: none"> <li>• Operating requests are discussed and Manager makes recommendations</li> <li>• Capital requests are discussed and Manager makes recommendations</li> </ul>
September – 2 <sup>nd</sup> Week	Proposed budget presented to Mayor and Council
September – 4 <sup>th</sup> Week	Certified Preliminary Levy to Clay County Auditor
September 30 <sup>th</sup>	Last day to certify preliminary tax levy to county auditor
December – 2 <sup>nd</sup> Week	Presentation of 2022 budget and tax levy to public for input at the Council meeting – budget hearing/Truth-in-taxation
December – 2 <sup>nd</sup> Week	Approval of 2022 Budget and tax levy
December – 3 <sup>rd</sup> Week	Certified Final Tax Levy to Clay County Auditor
December 28 <sup>th</sup>	Last day to certify final tax levy to county auditor

A balanced budget approach is used throughout the budgeting process.

# BUDGET SNAPSHOT 2022





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 provide 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**

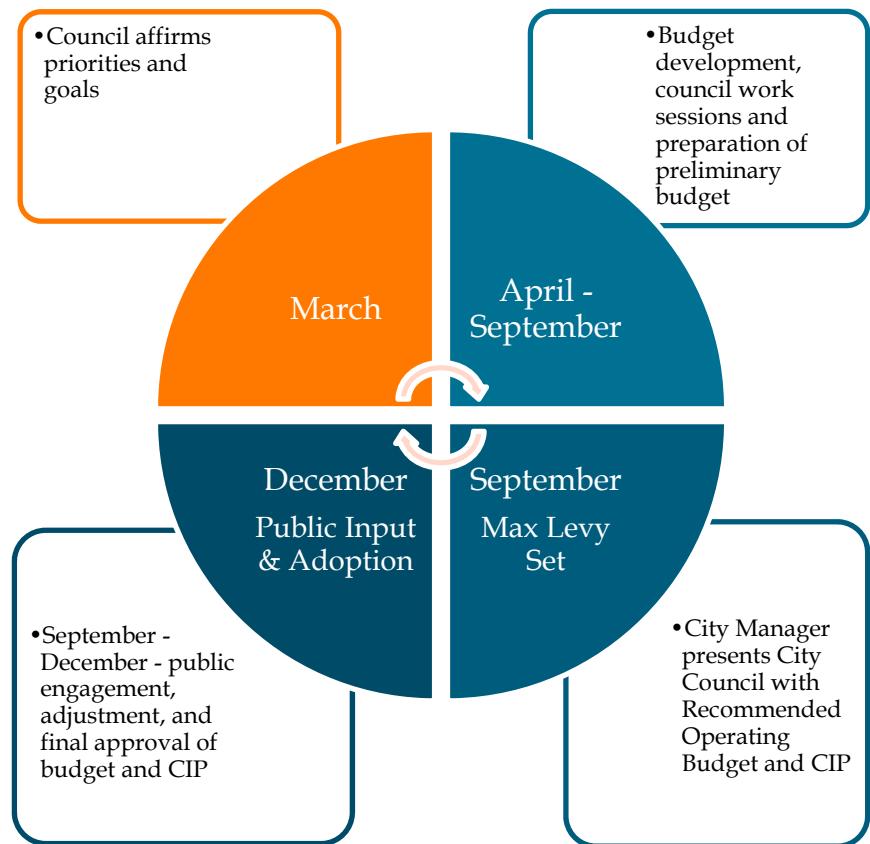
**The City of  
Moorhead has  
an Aa3 Credit  
Rating**

Moorhead has received the Certificate of Achievement for Excellence in Financial Reporting for 40 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**

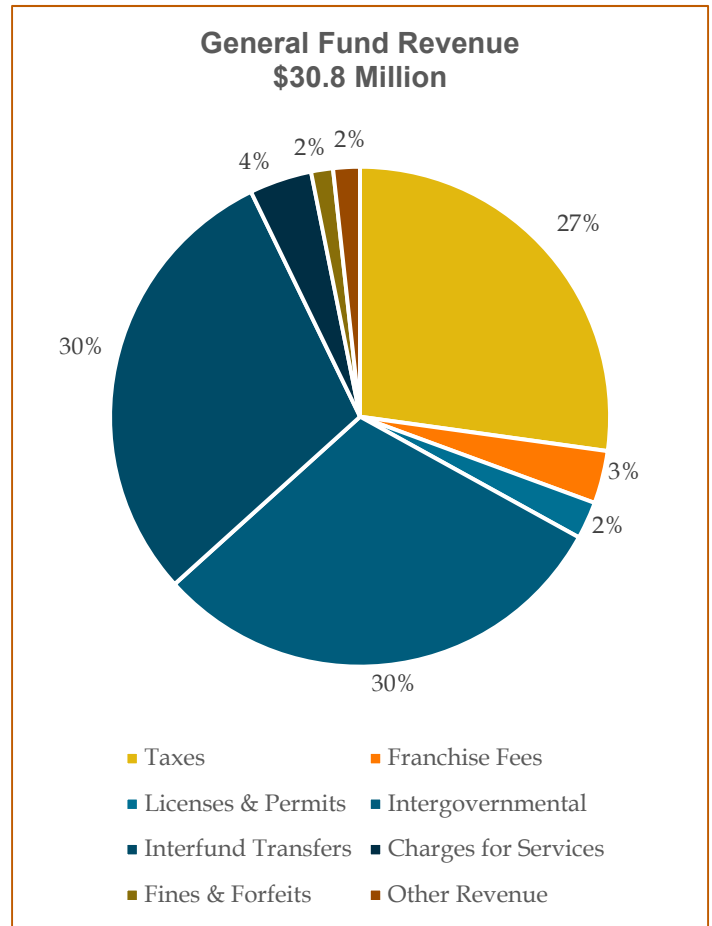
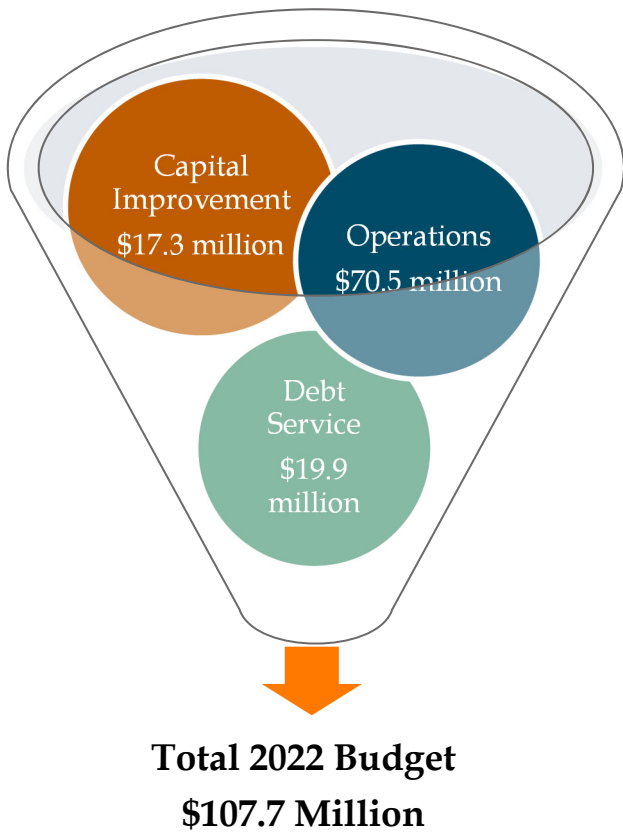




# 2022 Adopted Budget

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 \$107,685,475. 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 \$30.8 Million

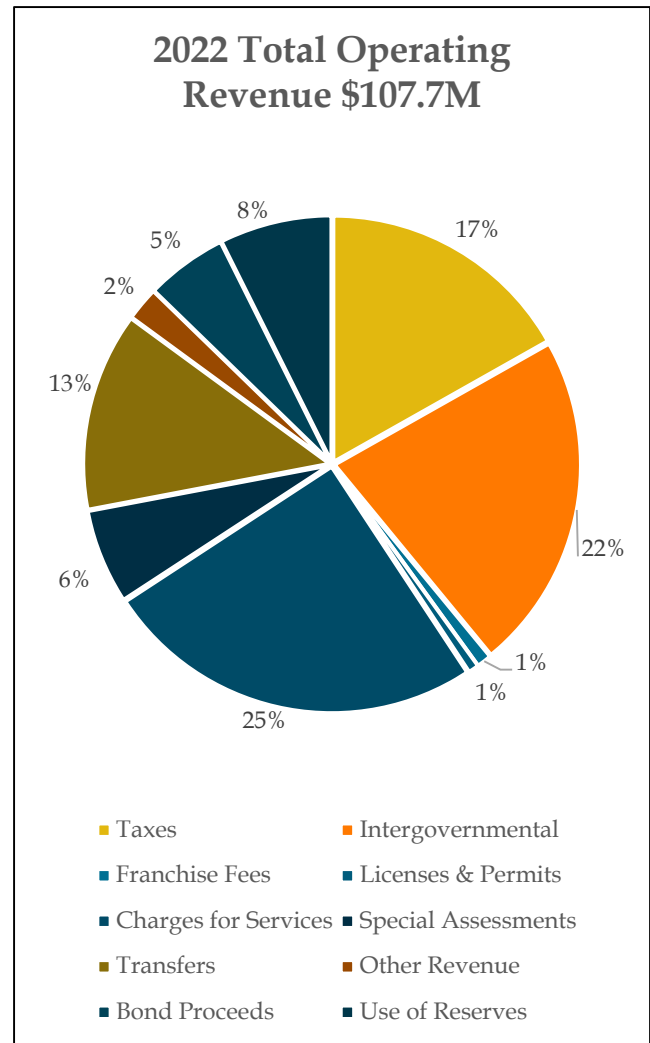
Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this 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 \$57.0 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 \$19.9 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.

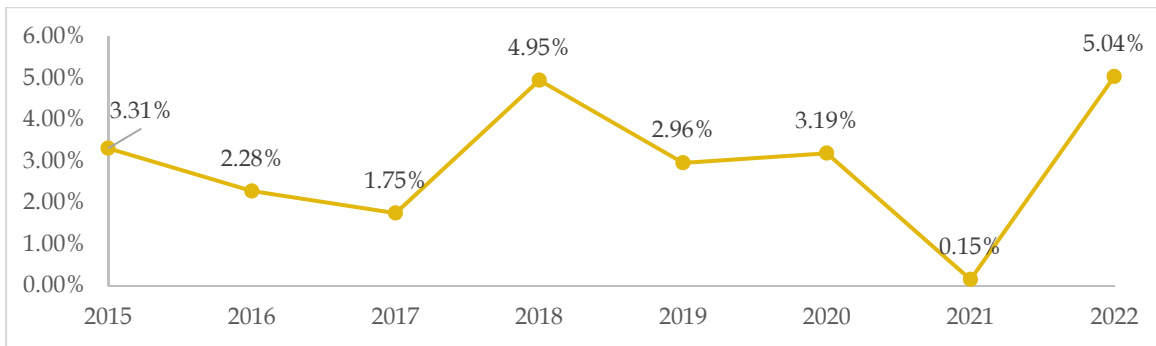


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 17% of the total revenues. Charges for services help fund the total budget by 25%.

# Property Tax

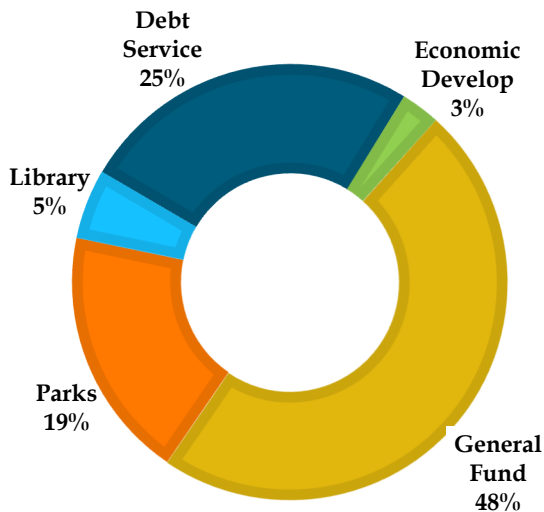
## Property Tax Rates

The median residential home market value in Moorhead is \$191,900, with an annual estimated property tax of \$811. The City receives 33% of the annual tax payment. Property tax rate change increases have averaged approximately 2.95% annually since 2015.

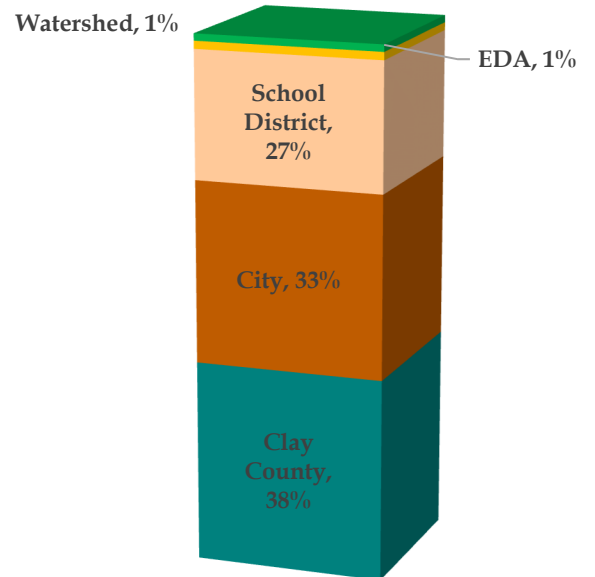


### Tax Levy Distribution

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

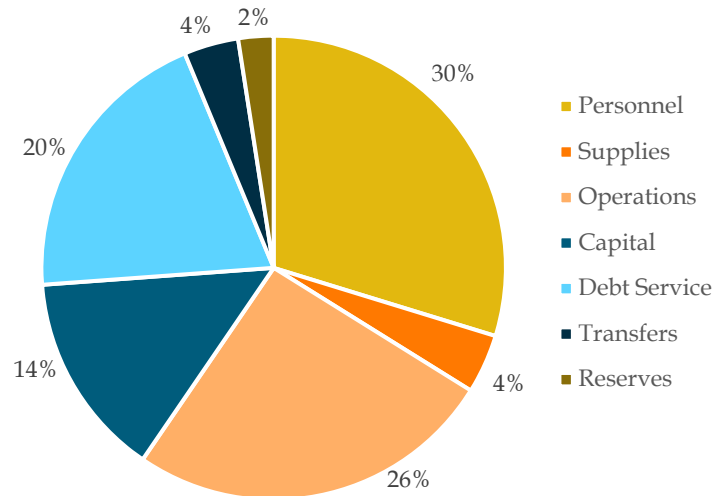


### Total tax bill allocation in 2021



# Where Does the Money Go?

Overall, the adopted 2022 budget includes expenditures in six major categories for all funds. The largest being personnel at \$32.0 million dollars (30%). Personnel cost is for the City’s full-time and part-time employees, which allows the City to deliver high quality services. The second largest cost is operations in the amount of \$27.7 million dollars (26%).



**5-Year Capital Improvement Plan** The City created a 5-year capital improvement plan with approved spending for capital outlay in 2022 of \$17,337,829. Wastewater rates increased for the third consecutive year to generate revenues to pay for the debt associated with a large project undertaken in 2020. The increase in wastewater rates is 2.5% for 2022. Purchases and projects are summarized below:



## General Fund Expenditures \$30.8 million

For every \$1.00 of taxes paid, the largest amount is for police services at \$0.38, with the second largest for administrative services at \$0.20.

# Moorhead at a Glance

**Incorporated in**  
1881

**22.2**  
Square  
Miles

**Population**  
**+44,505**

**Education, Arts and Achievement**

More than 140 Building Permits Issued in 2021  
**OVER \$60 MILLION DOLLARS IN PROJECTS**

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

**MOORHEAD WALKS THIS WAY**  
3.25 MILE LOOP

**MOORHEAD WALKS THIS WAY**  
3 MILE LOOP

500 lane miles of pavement maintained and plowed

Annual Police Calls for Service:  
**Over 40,000**

More than 8,000 traffic stops

**911**

Over 2000 annual fire calls and 2400 medical calls

Two fire stations

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# 2022 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

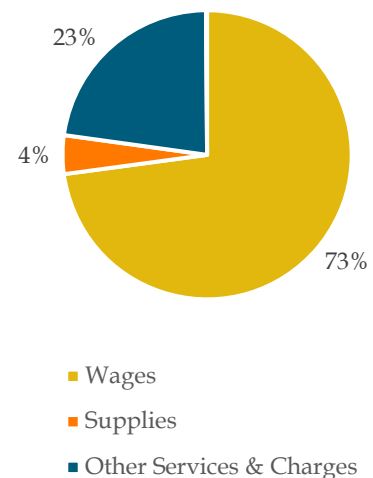
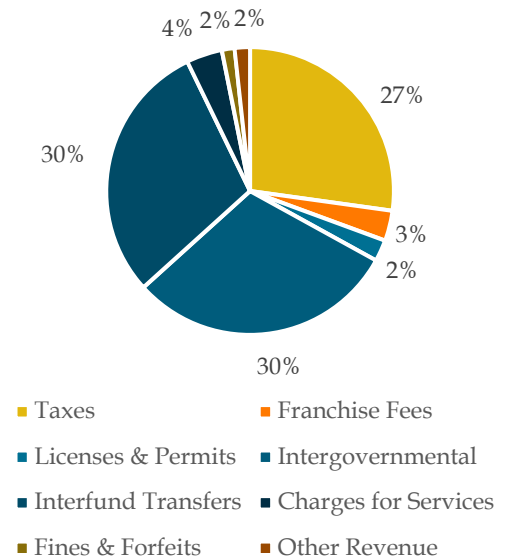
Taxes	8,381,207
Franchise Fees	1,050,000
Licenses & Permits	745,950
Local Government Aid	7,308,705
Other Intergovernmental	2,023,070
Charges for Services	1,244,042
Fines & Forfeits	438,100
Interest	235,164
Other Revenue	297,411
Interfund Transfers	9,091,400

Total Revenues / Sources 30,815,049

## Expenditures / Uses

Wages	22,452,187
Supplies	1,333,449
Other Services & Charges	6,992,913
Fund Balance/Equity Reserves	36,500

Total Expenditures / Uses 30,815,049



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**General Fund Revenues and Other Financing Sources**


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	2020 Actual	2021 Budget	2022 Budget
<b>Taxes</b>			
Property Taxes	7,383,384	6,950,522	8,381,207
Franchise Fees	888,833	1,020,000	1,050,000
	<u>8,272,217</u>	<u>7,970,522</u>	<u>9,431,207</u>
<b>Licenses &amp; Permits</b>	<u>713,324</u>	<u>742,200</u>	<u>745,950</u>
<b>Intergovernmental Revenue</b>			
Federal Grants & Aid	3,466,526	41,000	55,000
State - Local Government Aid	7,248,844	7,270,608	7,308,705
State - Other Grants & Aid	1,871,979	1,802,175	1,689,770
County Grants & Aid	156,730	154,150	154,150
Other Intergovernmental	116,582	120,750	124,150
	<u>12,860,661</u>	<u>9,388,683</u>	<u>9,331,775</u>
<b>Charges for Services</b>			
General Government	194,523	208,595	342,942
Public Safety	455,888	381,490	401,100
Highways & Streets		500,375	500,000
	<u>650,411</u>	<u>1,090,460</u>	<u>1,244,042</u>
<b>Fines &amp; Forfeits</b>			
Court Fines	165,365	270,500	248,100
Parking Fines	98,445	202,000	190,000
	<u>263,810</u>	<u>472,500</u>	<u>438,100</u>
<b>Miscellaneous</b>			
Interest	128,658	224,288	235,164
Rents	83,467	50,450	137,136
Asset Sales	35,666	55,000	55,000
Other Revenue	313,302	96,150	105,275
	<u>561,093</u>	<u>425,888</u>	<u>532,575</u>
<b>Total Revenues</b>	23,321,516	20,090,253	21,723,649
<b>Transfers from Other Funds</b>			
Electric	6,975,000	7,100,000	7,225,000
Water	496,101	506,400	539,250
Wastewater Treatment	412,175	412,175	480,000
Storm Water	407,153	409,203	407,300
Sanitation	234,527	234,527	251,000
Pest Control	100,527	100,527	98,100
Forestry	47,329	47,329	48,100
Street Light Utility	43,411	43,411	42,650
Rental Registration	135,287		
S/A Debt Service	28,625		
Self Insurance		50,000	
Radio/Weapons		42,000	
	<u>                  </u>	<u>                  </u>	<u>                  </u>
<b>Total Revenues and Other Financing Sources</b>	<u>32,201,651</u>	<u>29,035,825</u>	<u>30,815,049</u>

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**General Fund Expenditures and Other Financing Uses**


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	2020 Actual	2021 Budget	2022 Budget
<b>Elected Officials &amp;</b>			
<b>Citywide Administration</b>			
Mayor & Council	303,367	278,543	286,624
Programs, Services, Activities	108,338	116,586	118,183
City Manager	559,904	726,271	546,744
Governmental Affairs & Comm.	157,039	283,075	339,390
City Clerk	169,785	171,494	343,698
Elections & Voters	76,284	78,775	42,700
Finance	1,929,454	966,056	1,126,371
Assessing	508,501	468,002	464,170
Criminal Prosecution	789,006	624,987	716,003
Civil Representation		259,312	220,000
Human Resources	406,795	393,594	451,362
Information Technology	654,025	961,298	1,498,520
Self Insurance	53,000	88,000	38,000
Cable Capital Support		44,000	36,500
Federal Emergency Disaster	3,292,281		
	<u>9,007,779</u>	<u>5,459,993</u>	<u>6,228,265</u>
<b>Police Department</b>			
Administration	893,463	999,035	1,070,854
Red River Regional Dispatch	921,771	949,352	992,700
Support Services	983,284	976,423	1,123,803
Community Policing	105,350	108,234	112,075
Tri-College Partnership	1,391	8,919	8,948
Investigative	1,559,373	1,541,471	1,636,042
Patrol	5,833,515	5,878,851	6,075,043
DARE	119,695	124,874	136,289
Youth Services	114,854	120,503	125,606
Bike Patrol	120	1,845	1,345
Tactical Team	15,744	16,000	16,000
K-9	7,310	14,245	9,195
Drug Court		10,000	10,000
Community Service	215,922	252,538	195,712
Server Training	460	3,686	1,311
Grant Funded Activities	210,636	80,324	103,120
	<u>10,982,888</u>	<u>11,086,300</u>	<u>11,618,043</u>
<b>Engineering</b>			
Engineering	2,108,933	2,182,060	2,313,901
City Traffic Signals	58,621	78,000	92,000
MnDOT Traffic Signals	38,213	48,000	61,000
Engineering Street Maintenance	321,385	310,000	325,000
	<u>2,527,152</u>	<u>2,618,060</u>	<u>2,791,901</u>

	2020 Actual	2021 Budget	2022 Budget
<b>Fire Department</b>			
Fire Protection	4,560,139	4,542,866	4,860,357
HazMat Training Trailer		2,497	
Fire Training	30,702	19,814	22,800
Fire Prevention	291,819	314,827	322,810
Emergency Management	2,032	996	1,723
Grant Funded Activities	116,342	151,219	187,727
	<u>5,001,034</u>	<u>5,032,219</u>	<u>5,395,417</u>
<b>Public Works Department</b>			
General Government Building	305,365	243,084	241,426
Citywide Facilities	34,757	78,685	70,205
Street & Alley	1,931,096	1,989,214	2,087,770
Wheelage Tax Projects	79,417	80,000	82,000
Street Cleaning	210,501	220,450	211,676
Snow & Ice	695,293	343,275	337,923
Traffic Signs	107,646	120,136	117,618
Public Works Facility	198,329	221,582	212,411
	<u>3,562,404</u>	<u>3,296,426</u>	<u>3,361,029</u>
<b>Community Development</b>			
Planning & Zoning	388,629	426,519	461,189
City Public Art and Culture			5,000
Neighborhood Services	136,061	126,485	139,149
Rental Registration	170,231	146,247	148,486
Building Codes	624,222	624,209	666,570
	<u>1,319,143</u>	<u>1,323,460</u>	<u>1,420,394</u>
<b>Total Expenditures</b>	32,400,400	28,816,458	30,815,049
<b>To Reserves</b>		219,367	
<b>Total Expenditures and Other Financing Uses</b>	<u>32,400,400</u>	<u>29,035,825</u>	<u>30,815,049</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.

Parks - account for recreational programs offered to the citizens of Moorhead.

American Rescue Plan Act - account for funding received through The American Rescue Plan Act of 2021 (ARPA) and related expenditures.

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.

	Park	American Rescue Plan Act	Library	Community Development	Mass Transit	Economic Development	Total
<b><u>Revenues / Sources</u></b>							
Taxes	3,279,293		913,000			506,137	4,698,430
Other Intergovernmental	1,000	3,549,672		265,000	3,795,142		7,610,814
Charges for Services	234,900				420,620	5,250	660,770
Interest	16,500		619		4,000	20,000	41,119
Other Revenue	199,037		21,442	151,532	4,200		376,211
Interfund Transfers					150,000	50,000	200,000
Uses of Reserves						25,915	25,915
<b>Total Revenues / Sources</b>	<b>3,730,730</b>	<b>3,549,672</b>	<b>935,061</b>	<b>416,532</b>	<b>4,373,962</b>	<b>607,302</b>	<b>13,613,259</b>
<b><u>Expenditures / Uses</u></b>							
Wages	2,069,220			101,905	391,803	162,243	2,725,171
Supplies	238,010		6,000	1,025	7,000	5,700	257,735
Other Services & Charges	1,008,500	3,549,672	929,061	313,602	3,429,265	439,359	9,669,459
Capital Outlay					427,867		427,867
Transfers to Other Funds	415,000						415,000
Fund Balance Equity Reserves					118,027		118,027
<b>Total Expenditures / Uses</b>	<b>3,730,730</b>	<b>3,549,672</b>	<b>935,061</b>	<b>416,532</b>	<b>4,373,962</b>	<b>607,302</b>	<b>13,613,259</b>



**PARK FUND**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	2,451,733	3,078,765	3,279,293
Licenses & Permits	100	500	
Other Intergovernmental	360,300	2,210	1,000
Charges for Services	37,138	233,770	234,900
Interest	19,491	5,500	16,500
Other Revenue	209,105	233,673	199,037
Interfund Transfers	773,149		
Uses of Reserves		5,292	
<b>Total Revenues / Sources</b>	<b>3,851,016</b>	<b>3,559,710</b>	<b>3,730,730</b>
<b><u>Expenditures / Uses</u></b>			
Wages	1,592,104	1,915,704	2,069,220
Supplies	152,917	235,513	238,010
Other Services & Charges	837,211	993,493	1,008,500
Capital Outlay	827,914		
Transfers to Other Funds	415,000	415,000	415,000
<b>Total Expenditures / Uses</b>	<b>3,825,146</b>	<b>3,559,710</b>	<b>3,730,730</b>

**AMERICAN RESCUE PLAN ACT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental			3,549,672
<b>Total Revenues / Sources</b>			<b>3,549,672</b>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges			3,549,672
<b>Total Expenditures / Uses</b>			<b>3,549,672</b>

**LIBRARY**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	724,409	913,000	913,000
Other Intergovernmental	175,737		
Interest	571		619
Other Revenue	21,207	20,000	21,442
<b>Total Revenues / Sources</b>	<b>921,924</b>	<b>933,000</b>	<b>935,061</b>
<b><u>Expenditures / Uses</u></b>			
Supplies	3,757	6,390	6,000
Other Services & Charges	901,406	926,610	929,061
<b>Total Expenditures / Uses</b>	<b>905,163</b>	<b>933,000</b>	<b>935,061</b>

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**COMMUNITY DEVELOPMENT**


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	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	247,194	266,803	265,000
Other Revenue	88,117	151,392	151,532
Uses of Reserves		3,670	
<b>Total Revenues / Sources</b>	<u>335,311</u>	<u>421,865</u>	<u>416,532</u>
<b>Expenditures / Uses</b>			
Wages	95,087	115,472	101,905
Supplies	150	1,125	1,025
Other Services & Charges	233,317	305,268	313,602
<b>Total Expenditures / Uses</b>	<u>328,554</u>	<u>421,865</u>	<u>416,532</u>

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**MASS TRANSIT**


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	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Taxes	120,213		
Other Intergovernmental	4,092,425	3,784,959	3,795,142
Charges for Services	157,067	432,924	420,620
Interest	21,606	11,000	4,000
Other Revenue	155,708	3,900	4,200
Interfund Transfers	121,017	150,000	150,000
Uses of Reserves		3,643	
<b>Total Revenues / Sources</b>	<u>4,668,036</u>	<u>4,386,426</u>	<u>4,373,962</u>
<b>Expenditures / Uses</b>			
Wages	289,177	342,890	391,803
Supplies	859	7,034	7,000
Other Services & Charges	2,846,383	3,249,169	3,429,265
Capital Outlay	1,626,333	787,333	427,867
Fund Balance/Equity Reserves			118,027
<b>Total Expenditures / Uses</b>	<u>4,762,752</u>	<u>4,386,426</u>	<u>4,373,962</u>

**ECONOMIC DEVELOPMENT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	406,765	506,137	506,137
Other Intergovernmental	103,028	150	
Charges for Services	3,675	5,590	5,250
Interest	15,618	32,000	20,000
Other Revenue	248,126		
Interfund Transfers	50,000	50,000	50,000
Uses of Reserves			25,915
<b>Total Revenues / Sources</b>	<b>827,212</b>	<b>593,877</b>	<b>607,302</b>
<b><u>Expenditures / Uses</u></b>			
Wages	175,403	201,824	162,243
Supplies	1,329	4,150	5,700
Other Services & Charges	401,632	380,035	439,359
Fund Balance/Equity Reserves		7,868	
<b>Total Expenditures / Uses</b>	<b>578,364</b>	<b>593,877</b>	<b>607,302</b>

# 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 instance's property taxes are used by the City to meet these requirements.

	Tax Increment	Special Assessment	Total
<b><u>Revenues / Sources</u></b>			
Taxes		4,432,500	4,432,500
Tax Increments	605,597		605,597
Other Intergovernmental	575,163	217,300	792,463
Interest		9,526	9,526
Special Assessments		6,546,208	6,546,208
Other Revenue		249,576	249,576
Interfund Transfers		1,310,227	1,310,227
Uses of Reserves		5,984,835	5,984,835
	<u>1,180,760</u>	<u>18,750,172</u>	<u>19,930,932</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	1,076,204	16,433,595	17,509,799
Fund Balance/Equity Reserves	104,556	2,316,577	2,421,133
	<u>1,180,760</u>	<u>18,750,172</u>	<u>19,930,932</u>

**TAX INCREMENT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Tax Increments	553,325	551,429	605,597
Other Intergovernmental	550,009	503,310	575,163
Interest	1,920		
Other Revenue	10,794		
Uses of Reserves		28,561	
Total Revenues / Sources	<u>1,116,048</u>	<u>1,083,300</u>	<u>1,180,760</u>
<b><u>Expenditures / Uses</u></b>			
Debt Service	2,719,772	1,046,936	1,076,204
Fund Balance/Equity Reserves		36,364	104,556
Total Expenditures / Uses	<u>2,719,772</u>	<u>1,083,300</u>	<u>1,180,760</u>

**SPECIAL ASSESSMENT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	3,548,190	4,512,250	4,432,500
Other Intergovernmental	1,225,592	217,300	217,300
Interest	591,731	14,955	9,526
Special Assessments	9,126,441	7,073,013	6,546,208
Other Revenue	46,541	209,135	249,576
Interfund Transfers	1,307,067	1,308,400	1,310,227
Uses of Reserves		3,093,492	5,984,835
Total Revenues / Sources	<u>15,845,562</u>	<u>16,428,545</u>	<u>18,750,172</u>
<b><u>Expenditures / Uses</u></b>			
Other Services & Charges	28,000	18,600	
Debt Service	23,197,290	16,088,927	16,433,595
Fund Balance/Equity Reserves		321,018	2,316,577
Total Expenditures / Uses	<u>23,225,290</u>	<u>16,428,545</u>	<u>18,750,172</u>

# 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.

Permanent Improvement Fund - account for construction of public improvements or services funded by municipal state aid and other city funds.

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 Improvement	Permanent Improvement	Total
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		5,595,925	5,595,925
Bond Proceeds		5,775,000	5,775,000
Interfund Transfers	2,035,000	913,733	2,948,733
Other Revenue	20,050		20,050
Total Revenues / Sources	2,055,050	12,284,658	14,339,708
<b><u>Expenditures / Uses</u></b>			
Supplies	17,000	27,000	44,000
Other Services & Charges	299,800	926,400	1,226,200
Capital Outlay	432,017	11,331,258	11,763,275
Transfers to Other Funds	1,306,233		1,306,233
Total Expenditures / Uses	2,055,050	12,284,658	14,339,708

**CAPITAL IMPROVEMENT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Interest	24,682		
Other Revenue	384,286		20,050
Interfund Transfers	2,073,223	2,283,000	2,035,000
Total Revenues / Sources	<u>2,482,191</u>	<u>2,283,000</u>	<u>2,055,050</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	14,817	107,350	17,000
Other Services & Charges	398,856	391,420	299,800
Capital Outlay	530,868	1,033,230	432,017
Transfers to Other Funds	768,017	676,000	1,306,233
Fund Balance/Equity Reserves		75,000	
Total Expenditures / Uses	<u>1,712,558</u>	<u>2,283,000</u>	<u>2,055,050</u>

**PERMANENT IMPROVEMENT**

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Taxes	199,999	365,000	
Other Intergovernmental	1,829,842		5,595,925
Charges for Services	26,023		
Interest	14,659		
Special Assessments	243,731		
Other Revenue	259,239		
Bond Proceeds		7,970,001	5,775,000
Interfund Transfers	1,315,579		913,733
Total Revenues / Sources	<u>3,889,072</u>	<u>8,335,001</u>	<u>12,284,658</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	105,387		27,000
Other Services & Charges		7,970,001	926,400
Capital Outlay	10,377,619		11,331,258
Transfers to Other Funds	28,625		
Fund Balance/Equity Reserves		365,000	
Total Expenditures / Uses	<u>10,511,631</u>	<u>8,335,001</u>	<u>12,284,658</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
<b>Revenues / Sources</b>										
Licenses & Permits							5,050			5,050
Other Intergov'tl			225,000		192,612		48,000	99,504		565,116
Charges for Services	2,825,828	9,495,291	4,800,000	1,307,350	57,700	975,000	702,000		840,000	21,003,169
Interest	20,000	65,000	5,389		2,000	3,000	5,500		3,000	103,889
Special Assessments		150,000								150,000
Other Revenue		47,440	48,000	94,000	243,675			78,900		512,015
Interfund Transfers				473,250				30,000		503,250
Uses of Reserves		944,104	173,367			99,669	16,507		69,763	1,303,410
<b>Total Revenues / Sources</b>	<b>2,845,828</b>	<b>10,701,835</b>	<b>5,251,756</b>	<b>1,874,600</b>	<b>495,987</b>	<b>1,077,669</b>	<b>777,057</b>	<b>208,404</b>	<b>912,763</b>	<b>24,145,899</b>
<b>Expenditures / Uses</b>										
Wages	364,953	1,805,574	1,965,287	1,001,333	409,578	755,064	242,198			6,543,987
Supplies	46,598	679,475	295,800	202,210	55,000	106,275	68,350	7,400		1,461,108
Other Services & Charges	1,364,500	3,578,662	2,542,269	599,786	31,409	168,230	368,409	101,004	670,113	9,424,382
Capital Outlay		50,000	197,400					100,000		347,400
Debt Service		3,928,124								3,928,124
Transfers to Other Funds	1,069,777	660,000	251,000			48,100	98,100		242,650	2,369,627
Fund Balance/Equity Reserves				71,271						71,271
<b>Total Expenditures / Uses</b>	<b>2,845,828</b>	<b>10,701,835</b>	<b>5,251,756</b>	<b>1,874,600</b>	<b>495,987</b>	<b>1,077,669</b>	<b>777,057</b>	<b>208,404</b>	<b>912,763</b>	<b>24,145,899</b>

## STORM WATER

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental		210	
Charges for Services	2,845,048	2,795,688	2,825,828
Interest	20,119	21,133	20,000
Other Revenue	551		
Total Revenues / Sources	<u>2,865,718</u>	<u>2,817,031</u>	<u>2,845,828</u>
<b>Expenditures / Uses</b>			
Wages	326,312	339,148	364,953
Supplies	6,921	25,700	46,598
Other Services & Charges	1,838,568	1,305,070	1,364,500
Transfers to Other Funds	1,262,470	1,144,853	1,069,777
Fund Balance/Equity Reserves		2,260	
Total Expenditures / Uses	<u>3,434,271</u>	<u>2,817,031</u>	<u>2,845,828</u>

## WASTEWATER TREATMENT

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	3,959,722	2,000	
Charges for Services	8,787,430	9,154,536	9,495,291
Interest	67,831	74,778	65,000
Special Assessments	379,102	116,195	150,000
Other Revenue	56,782	39,440	47,440
Uses of Reserves		109,120	944,104
Total Revenues / Sources	<u>13,250,867</u>	<u>9,496,069</u>	<u>10,701,835</u>
<b>Expenditures / Uses</b>			
Wages	1,559,845	1,712,094	1,805,574
Supplies	599,139	666,275	679,475
Other Services & Charges	5,200,132	3,232,042	3,578,662
Capital Outlay		100,000	50,000
Debt Service	648,950	3,193,483	3,928,124
Transfers to Other Funds	832,754	592,175	660,000
Total Expenditures / Uses	<u>8,840,820</u>	<u>9,496,069</u>	<u>10,701,835</u>

### SANITATION

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental	228,250	201,440	225,000
Charges for Services	4,514,684	4,668,000	4,800,000
Fines & Forfeits	30		
Interest	8,397	5,000	5,389
Other Revenue	31,797	49,750	48,000
Uses of Reserves		3,643	173,367
Total Revenues / Sources	4,783,158	4,927,833	5,251,756
<b><u>Expenditures / Uses</u></b>			
Wages	1,716,044	1,903,066	1,965,287
Supplies	243,031	346,000	295,800
Other Services & Charges	2,570,547	2,444,240	2,542,269
Capital Outlay			197,400
Transfers to Other Funds	234,527	234,527	251,000
Total Expenditures / Uses	4,764,149	4,927,833	5,251,756

### GOLF COURSES

	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Other Intergovernmental		840	
Charges for Services	1,384,573	1,220,115	1,307,350
Interest		28,000	
Other Revenue	65,774	97,900	94,000
Interfund Transfers	473,250	473,250	473,250
Total Revenues / Sources	1,923,597	1,820,105	1,874,600
<b><u>Expenditures / Uses</u></b>			
Wages	894,641	955,063	1,001,333
Supplies	165,685	186,529	202,210
Other Services & Charges	1,330,496	585,450	599,786
Fund Balance/Equity Reserves		93,063	71,271
Total Expenditures / Uses	2,390,822	1,820,105	1,874,600

## SPORTS CENTER

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental		330	192,612
Charges for Services	150,128	72,857	57,700
Interest	2,027		2,000
Other Revenue	243,509	239,918	243,675
Uses of Reserves		167,030	
Total Revenues / Sources	<u>395,664</u>	<u>480,135</u>	<u>495,987</u>
<b>Expenditures / Uses</b>			
Wages	285,132	394,092	409,578
Supplies	21,275	64,942	55,000
Other Services & Charges	29,030	21,101	31,409
Total Expenditures / Uses	<u>335,437</u>	<u>480,135</u>	<u>495,987</u>

## FORESTRY

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	45,000	540	
Charges for Services	951,139	940,500	975,000
Interest	3,289	4,529	3,000
Other Revenue	4,928	500	
Uses of Reserves		61,879	99,669
Total Revenues / Sources	<u>1,004,356</u>	<u>1,007,948</u>	<u>1,077,669</u>
<b>Expenditures / Uses</b>			
Wages	629,486	723,706	755,064
Supplies	146,522	98,575	106,275
Other Services & Charges	197,377	138,338	168,230
Transfers to Other Funds	47,329	47,329	48,100
Total Expenditures / Uses	<u>1,020,714</u>	<u>1,007,948</u>	<u>1,077,669</u>

**ANIMAL CONTROL**

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Licenses & Permits	4,720	5,050	5,050
Charges for Services	118,351	111,672	115,000
Interest	56		
Other Revenue	68		
Total Revenues / Sources	<u>123,195</u>	<u>116,722</u>	<u>120,050</u>
<b>Expenditures / Uses</b>			
Other Services & Charges	51,648	50,587	54,050
Transfers to Other Funds	66,135	66,135	66,000
Total Expenditures / Uses	<u>117,783</u>	<u>116,722</u>	<u>120,050</u>

**RIGHT-OF-WAY MAINTENANCE**

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	47,710	45,180	48,000
Charges for Services	362,542	394,845	365,000
Interest	1,967		2,000
Other Revenue	138	415	
Uses of Reserves		4,481	16,507
Total Revenues / Sources	<u>412,357</u>	<u>444,921</u>	<u>431,507</u>
<b>Expenditures / Uses</b>			
Wages	185,469	248,623	229,848
Supplies	61,712	74,500	67,100
Other Services & Charges	131,965	100,654	114,059
Transfers to Other Funds	21,144	21,144	20,500
Total Expenditures / Uses	<u>400,290</u>	<u>444,921</u>	<u>431,507</u>

**MOSQUITO CONTROL**

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Charges for Services	226,495	235,700	222,000
Interest	3,522	2,507	3,500
Other Revenue	8		
Uses of Reserves		662	
Total Revenues / Sources	<u>230,025</u>	<u>238,869</u>	<u>225,500</u>
<b>Expenditures / Uses</b>			
Wages	11,013	12,268	12,350
Supplies	1,240	1,250	1,250
Other Services & Charges	180,723	212,103	200,300
Transfers to Other Funds	13,248	13,248	11,600
Total Expenditures / Uses	<u>206,224</u>	<u>238,869</u>	<u>225,500</u>

**AIRPORT**

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Other Intergovernmental	2,309,579	28,732	99,504
Other Revenue	74,936	78,900	78,900
Interfund Transfers			30,000
Total Revenues / Sources	<u>2,384,515</u>	<u>107,632</u>	<u>208,404</u>
<b>Expenditures / Uses</b>			
Supplies	8,175	7,625	7,400
Other Services & Charges	889,825	100,007	101,004
Capital Outlay			100,000
Total Expenditures / Uses	<u>898,000</u>	<u>107,632</u>	<u>208,404</u>

**STREET LIGHT UTILITY**

	2020 Actual	2021 Budget	2022 Budget
<b>Revenues / Sources</b>			
Charges for Services	862,457	838,450	840,000
Interest	3,306	2,000	3,000
Other Revenue	2		
Uses of Reserves			69,763
Total Revenues / Sources	<u>865,765</u>	<u>840,450</u>	<u>912,763</u>
<b>Expenditures / Uses</b>			
Other Services & Charges	636,419	715,100	670,113
Transfers to Other Funds	43,411	43,411	242,650
Fund Balance/Equity Reserves		81,939	
Total Expenditures / Uses	<u>679,830</u>	<u>840,450</u>	<u>912,763</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 & Weapons - account for the accumulation and allocation of costs associated with mobile communications and weapon replacement.

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio & Weapons	Total
<b><u>Revenues / Sources</u></b>					
Charges for Services	407,740	1,650,743	1,640,000	393,787	4,092,270
Interest		30,000		15,000	45,000
Other Revenue		75,000			75,000
Use of Reserves	24,806	584,637		18,915	628,358
Total Revenues / Sources	432,546	2,340,380	1,640,000	427,702	4,840,628
<b><u>Expenditures / Uses</u></b>					
Wages		23,402	290,928		314,330
Supplies		100	1,328,597	8,000	1,336,697
Other Services & Charges	209,546	13,500	20,475	97,702	341,223
Capital Outlay	223,000	2,303,378		322,000	2,848,378
Total Expenditures / Uses	432,546	2,340,380	1,640,000	427,702	4,840,628

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**INFORMATION TECHNOLOGY**


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	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,438,672	186,096	407,740
Interest	3,091		
Other Revenue	4,038		
Uses of Reserves		264,075	24,806
Total Revenues / Sources	1,445,801	450,171	432,546
<b><u>Expenditures / Uses</u></b>			
Supplies	22,408		
Other Services & Charges	665,821	255,746	209,546
Capital Outlay		194,425	223,000
Total Expenditures / Uses	688,229	450,171	432,546

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**VEHICLES & EQUIPMENT**


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	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,645,756	1,667,758	1,650,743
Interest	31,996		30,000
Other Revenue	18,250	60,000	75,000
Uses of Reserves		535,366	584,637
Total Revenues / Sources	1,696,002	2,263,124	2,340,380
<b><u>Expenditures / Uses</u></b>			
Wages	5,787	26,230	23,402
Supplies	66	500	100
Other Services & Charges	1,879,161	23,000	13,500
Capital Outlay		2,213,394	2,303,378
Total Expenditures / Uses	1,885,014	2,263,124	2,340,380

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**CENTRAL MAINTENANCE SHOP**


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	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	1,740,803	931,171	1,640,000
Other Revenue	1,070		
Uses of Reserves		69,495	
Total Revenues / Sources	<u>1,741,873</u>	<u>1,000,666</u>	<u>1,640,000</u>
<b><u>Expenditures / Uses</u></b>			
Wages	272,523	373,213	290,928
Supplies	1,391,295	601,500	1,328,597
Other Services & Charges	29,094	25,953	20,475
Total Expenditures / Uses	<u>1,692,912</u>	<u>1,000,666</u>	<u>1,640,000</u>

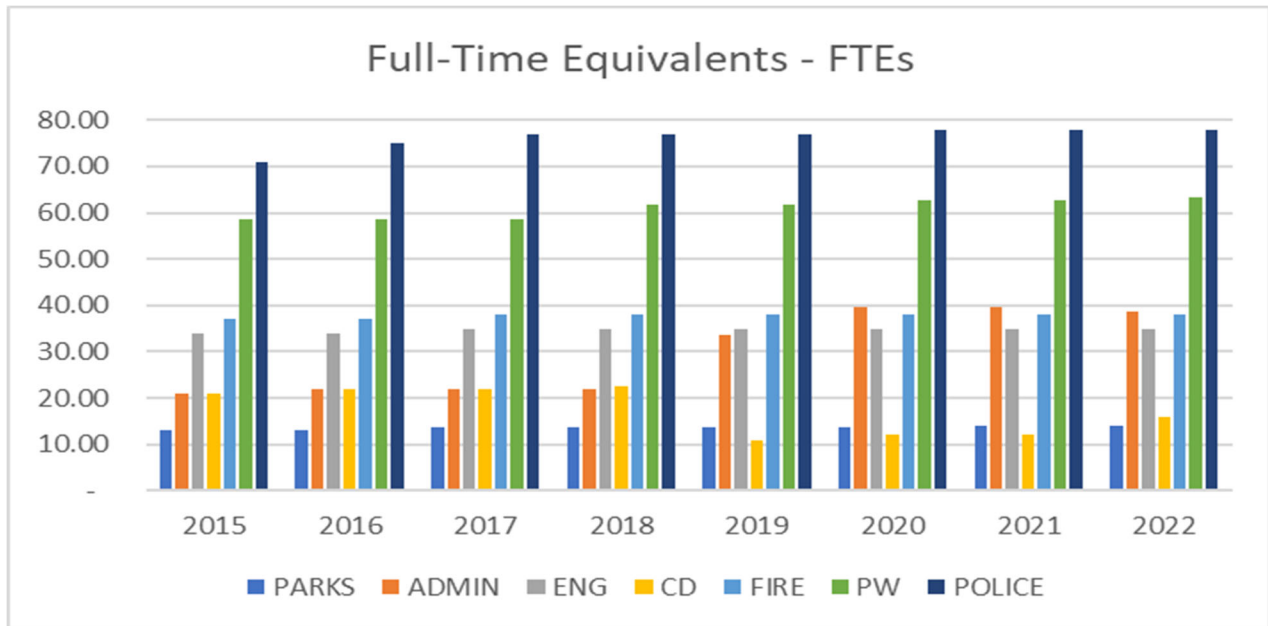
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**RADIO & WEAPONS**


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	2020 Actual	2021 Budget	2022 Budget
<b><u>Revenues / Sources</u></b>			
Charges for Services	403,042	389,608	393,787
Interest	17,834	5,000	15,000
Other Revenue	11		
Uses of Reserves			18,915
Total Revenues / Sources	<u>420,887</u>	<u>394,608</u>	<u>427,702</u>
<b><u>Expenditures / Uses</u></b>			
Supplies	32,294	8,000	8,000
Other Services & Charges	249,574	97,797	97,702
Capital Outlay		200,000	322,000
Transfers to Other Funds		42,000	
Fund Balance/Equity Reserves		46,811	
Total Expenditures / Uses	<u>281,868</u>	<u>394,608</u>	<u>427,702</u>

# STAFFING LEVEL



DEPT	2015	2016	2017	2018	2019	2020	2021	2022
<b>PARKS</b>	13.000	13.000	13.750	13.750	13.750	13.630	14.130	14.005
<b>ADMIN</b>	21.000	22.000	22.000	22.000	33.500	39.480	39.480	38.625
<b>ENG</b>	34.000	34.000	35.000	35.000	35.000	35.000	35.000	35.000
<b>CD/PNS</b>	20.850	22.000	22.000	22.500	11.000	12.000	12.000	15.850
<b>FIRE</b>	37.000	37.000	38.000	38.000	38.000	38.000	38.000	38.000
<b>PW</b>	58.630	58.630	58.630	61.630	61.630	62.630	62.630	63.255
<b>POLICE</b>	71.000	75.000	77.000	77.000	77.000	78.000	78.000	78.000
<b>Total FTE's</b>	255.480	261.630	266.380	269.880	269.880	278.740	279.240	282.735

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