

CITY OF MOORHEAD



2014 OPERATING & CAPITAL BUDGET

CITY OF MOORHEAD, MINNESOTA 2014 OPERATING & CAPITAL BUDGET

TABLE OF CONTENTS

	<u>Page</u>
City Manager Budget Message.....	1 – 5
Budget Overview.....	7 - 10
General Fund	13 – 17
Special Revenue Funds.....	18 - 24
Debt Service Funds.....	25 - 29
Capital Projects Funds.....	30 - 32
Enterprise Funds	33 - 39
Internal Service Funds	40 – 43
Staffing Level.....	44





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

December 10, 2013

Honorable Mayor Voxland and Members of the City Council:

In compliance with Section 7.04 of the Charter of the City of Moorhead, I am pleased to submit a balanced 2014 Operating and Capital Budget of \$67,967,459 for the fiscal year commencing on January 1, 2014 and ending on December 31, 2014. This budget format is intended to communicate to the Mayor, City Council, and the citizens of Moorhead the overall operations of the City, the services provided, and the funding sources utilized for these programs and activities. Emphasis has been placed on articulating the directives of the Mayor and City Council in the various department and division-level budgets of the City of Moorhead.

The 2014 Operating and Capital Budget was developed following a review of the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, City Council Retreats, budget discussions, and by evaluating anticipated revenues and expenditures for fiscal year 2014. Employing a target-based budgeting strategy, the City Manager incorporated the feedback of the elected officials on revenue and expenditure matters with the Finance Division and senior staff.

Budget Process

The 2014 Budget process formally began on May 20, 2013 with a revenue management and long-range budget forecast presentation to the Mayor and City Council. On June 3, 2013, David MacGillivray, Chairman, Springsted, Inc. presented the 2012 Springsted Payment in Lieu of Taxes (PILOT) Study and a Debt Service Study to the City Council. A third session with the City Council was held on June 17, 2013, with the City Manager and Finance Director presenting on the development of the 2014 Budget. These previous sessions incorporated the Mayor and City Council's revenue management and planning discussions that took place in City Council Retreats and workshops earlier in 2013. A *Proposed* 2014 Operating & Capital Budget was submitted on July 19, 2013 with several additional presentations and discussion sessions prior to the September 15, 2013 deadline to approve a preliminary tax levy and proposed budget.

The Mayor and City Council's affirmation of the strategic priorities for the organization was followed by aligning these priorities with projected limited revenue and anticipated expenditures for 2014. Given the limited nature of projected new revenues for fiscal year 2014, the annual *supplemental operating budget* process was not utilized in this year's

budget process, as has been the case since 2009. A *supplemental capital budget*, however, was utilized in the 2014 process and has been incorporated within the 2014 Operating and Capital Budget.

Budget Approval Timeline

The tax levy provisions contained within the 2014 Budget were affirmed by the Mayor and City Council on September 9, 2013 to comply with statutory requirements to certify the preliminary 2013 tax levy payable 2014 and adopt the *Proposed 2014 Budget* by September 15, 2013. Following this action by the Mayor and City Council, the Truth-in-Taxation Presentation was held on December 2, 2013 at which time public input was received, with the final 2013 property tax levy payable 2014 and the final 2014 Operating & Capital Budget being adopted on December 9, 2013.

2014 Revenues & Expenditures

Significant emphasis in this year's budget is placed on preserving high-quality services in a resource-constrained environment to the citizens of Moorhead. Despite a pattern of growth in the population base of the City over the past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support diminished. Local Government Aid revenues in 2014 are projected to increase \$287,725, however. The special levy authority for the Public Employees Retirement Association (PERA) has been removed.

The City Manager, Finance Director, and the department and division leaders of the organization have worked in collaboration to recommend a balanced, affordable plan of action for 2014, one that is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Discussions with the Mayor and City Council ensure that the 2014 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2014 budget includes the Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects), covering the major operating departments and functions of the City that rely to some extent on property tax revenues (e.g. police, fire, building codes, parks, engineering, street maintenance, economic development and City administrative programs). The 2014 budget also includes the City's Enterprise Funds, those funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito, Animal, Right of Way Maintenance, Forestry, Golf Course, Sports Center and Airport. In addition, the 2014 budget includes the City's Information Technology, Vehicle and Radio Internal Service Funds.

2014 Budget Summary

The City of Moorhead's 2014 Operating & Capital Budget totals \$67,967,459; an increase of \$2,547,699 (3.89%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2014 budget reflects an increase of \$1,108,987 (3.97%) over 2013 levels. Major justification for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2014 is \$7,078,353, which is an increase of \$287,725 over the 2013 LGA allocation of \$6,790,628.
- The Tax Levy is comprised of two areas, Levy Subject to Levy Limit and Special Levies. The total 2013 Proposed Tax Levy is \$8,437,376; which is a \$623,876 (8.0%) increase over the previous year. The portion subject to levy limit for 2013 is \$7,813,500, the maximum allowable as determined by levy limits as imposed for 2014. The Special Levies consist of the Special Assessment Debt Service Levy and the Economic Development Property Tax Abatement Levy. The Special Assessment Debt Levy is \$568,876, which when combined with the Special Assessment Debt Levy included within the levy limit, results in an increase of \$811,300. This is \$150,000 less than what was previewed for the City Council by David MacGillivray at his June 3rd presentation of the Debt Service Study. A final component of the tax levy, the Property Tax Abatement levy, is new for 2014 and levied at \$55,000.
- The Electric utility transfer to the General Fund of \$6,591,900 reflects an increase of \$541,000 over 2013. Based on Moorhead Public Service 2014 estimates, this transfer will be approximately 17.8% of gross electric utility revenues. Per the City Charter, the Electric Fund transfer to the General Fund cannot exceed 20% of gross revenues.
- The following fees were reinstated from the 2013 budget reductions:
 - ✓ 75¢ - Mosquito Control
 - ✓ 25¢ - Forestry
- In addition, there are rate increases for 2014 in the Forestry Fund to finance boulevard tree planting; in the Wastewater Treatment Fund to provide resources for debt service relating to sanitation lift station improvements; and various recreation fees, golf course fees, and miscellaneous other fees Citywide.
- The projected revenues from administrative and engineering fees in the General Fund reflect a decrease of \$185,000 resulting from significantly fewer specially assessed projects being designed and managed internally, resulting from a lack of senior engineering staff.
- Building permit fee revenue was increased approximately \$30,000 to reflect increased construction activity.
- There is a proposed \$105,000 increase in the EDA Tax Levy which will reduce other general operating needs.

Projected Expenditures

- Most 2014 operating budgets remain at or below 2013 budget levels, with the exception of a 7% increase in Information Technology (IT) internal service fund charges to other departments to finance the ongoing annual maintenance fees for Citywide support of all Microsoft products.

- Most tax-supported discretionary operating expenditures reflect a 5% across the board reduction including travel & training, supplies, and repair & maintenance accounts.
- The 2013 Legislature provided for an exemption from state sales tax on most purchases made by political subdivisions of the state, which resulted in a reduction to operating budgets totaling slightly over \$150,000.
- Increase to Red River Regional Dispatch Center (RRRDC) cost of services of \$50,000 to add three (3) dispatcher positions in 2014 with an anticipated similar increase in staffing for 2015.
- The transfer from the Park Fund to the HHIC was reinstated to the level prior to the 2013 budget reductions, resulting in an increase of \$100,000.
- There were essentially no operating budget increases with the exception of the following items, which are primarily nondiscretionary in nature:
 - General Liability Insurance – 3%
 - Auto Insurance – 3%
- Based upon the results of a Classification and Compensation Study completed in April 2013 by Springsted, Inc., an initial implementation phase has been included within the 2014 Operating and Capital Budget along with a 2% pay scale adjustment. The increase in cost attributable to the initial implementation is approximately \$51,000, with the increase to the General Fund totaling \$60,000 which is offset by actual cost savings in other funds. The total increase in wages & benefits included in the 2014 budget over 2013 is approximately \$720,000, which includes health insurance, workers compensation and PERA rate increases identified below. The General Fund portion of this total increase is slightly over \$400,000.
- The Minnesota Legislature also enacted rate increases for the PERA Police and Fire Plan for both employers and employees. The City's contribution rate will increase from 14.4% in 2013 to 15.3% in 2014 and 16.2% in 2015. The estimated cost for this increase in 2014 is \$57,000.
- A 3% increase in health insurance benefits has been included in the 2014 Budget which totals \$119,000 Citywide. In addition to the increase to health insurance, a 5% rate increase has been included for workers' compensation insurance.
- There is \$1,222,351 in increased debt service over 2013 for G.O. Special Assessment Bonds used to provide funding for expanding infrastructure needs repaid via a combination of special assessment collections and tax levy.

2014 Staffing

The 2014 staffing level is being proposed at 250.48, an increase of one (1) FTE over 2013. This additional position is an Assistant Planner for Mass Transit and is 80% grant-funded.

There is currently one (1) vacancy which is not anticipated to be filled at this time as detailed below.

Funded FTE's

- 1 Truck Driver - Sanitation

In addition, there are three (3) positions included within the staffing level that are not funded in the 2014 budget.

Unfunded FTE's

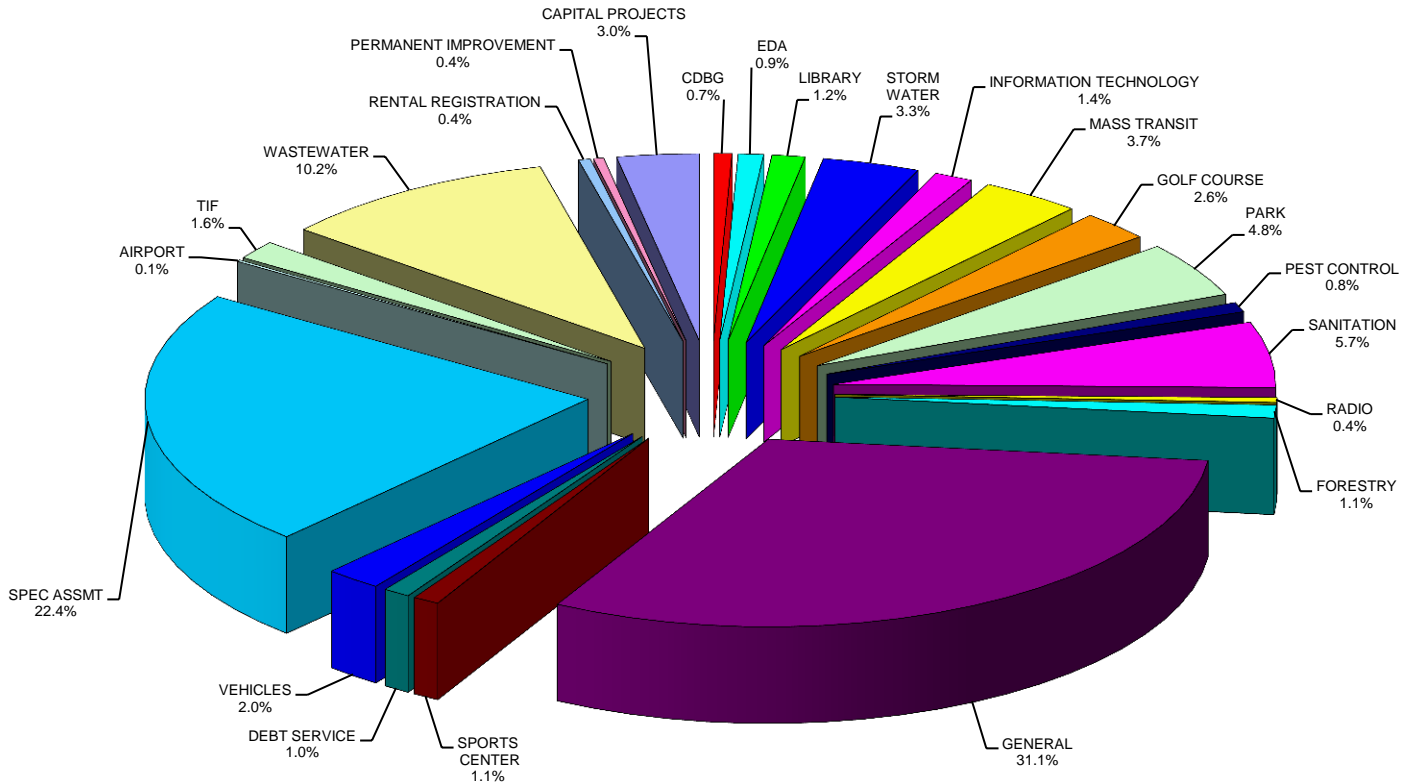
- 1 Truck Driver - Streets
- 1 Firefighter
- 1 Assistant City Manager

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Michael J. Redlinger". The signature is fluid and cursive, with the first name "Michael" and last name "Redlinger" clearly legible.

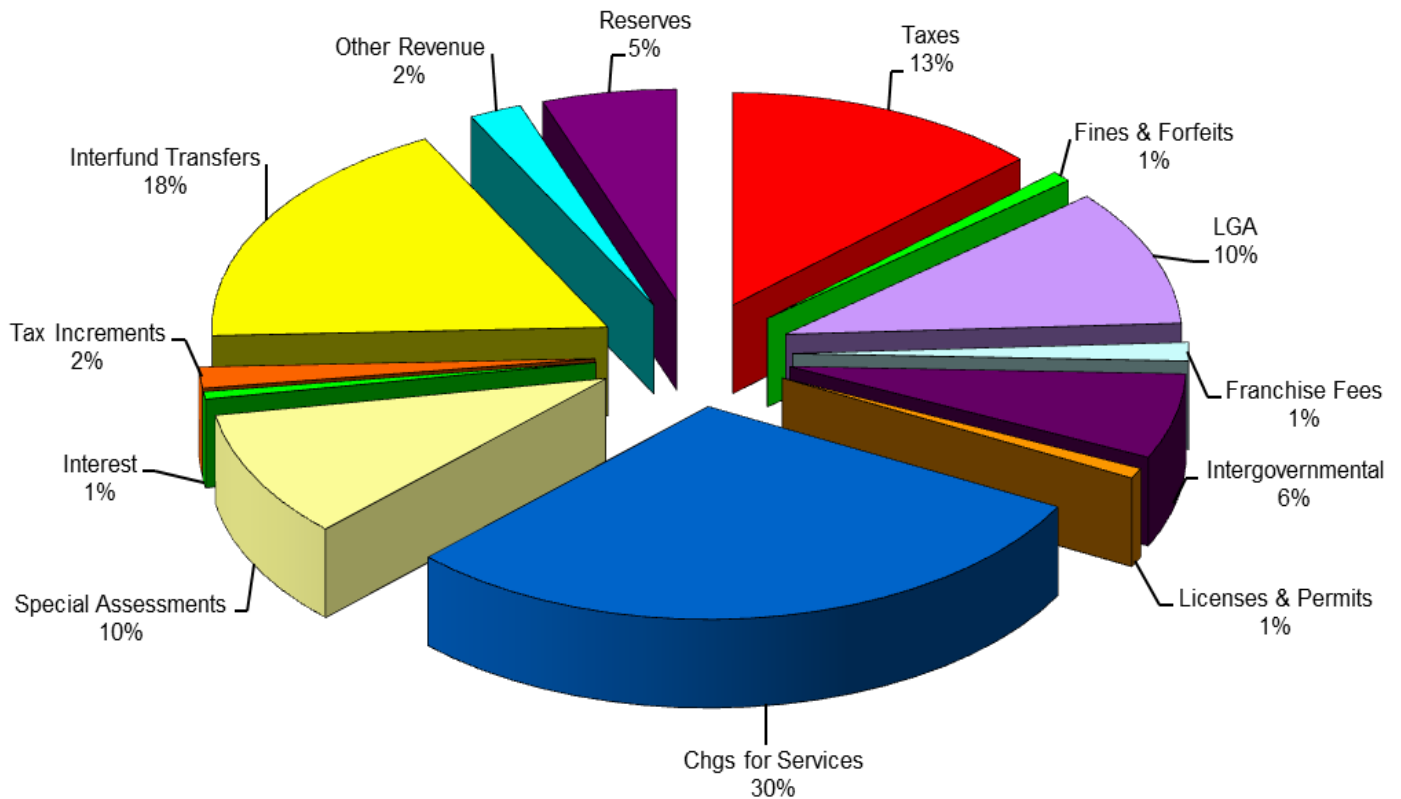
Michael J. Redlinger
City Manager

2014 BUDGET BY FUND



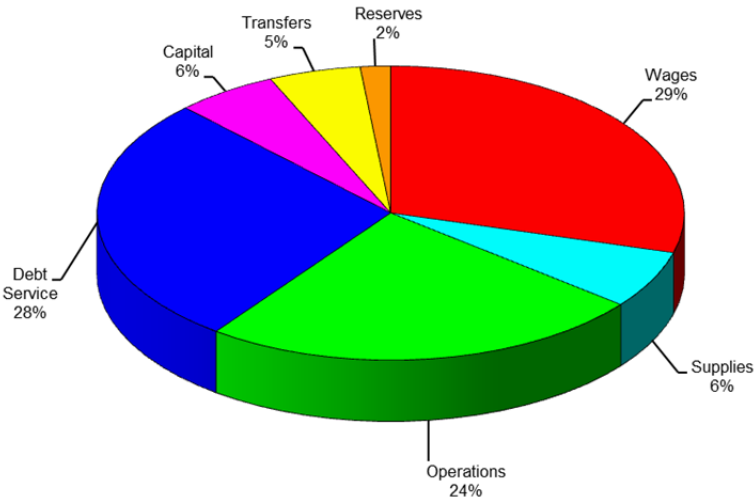
Fund	Budget 2013	Budget 2014	Increase (Decrease)
CDBG	\$ 445,564	\$ 453,392	\$ 7,828
EDA	501,645	625,671	124,026
LIBRARY	822,000	822,000	-
STORM WATER	2,346,052	2,415,422	69,370
INFORMATION TECHNOLOGY	980,530	953,949	(26,581)
MASS TRANSIT	2,215,612	2,489,075	273,463
GOLF COURSE	1,743,410	1,744,410	1,000
PARK	3,142,366	3,246,265	103,899
PEST CONTROL	550,498	569,840	19,342
SANITATION	3,855,290	3,858,290	3,000
RADIO	381,475	284,977	(96,498)
FORESTRY	756,520	759,520	3,000
GENERAL	20,590,314	21,121,160	530,846
SPORTS CENTER	648,254	653,732	5,478
DEBT SERVICE	764,321	668,594	(95,727)
VEHICLES	1,538,051	1,392,051	(146,000)
SPEC ASSMT	14,285,938	15,192,341	906,403
AIRPORT	83,085	94,700	11,615
TIF	1,113,140	1,085,940	(27,200)
WASTEWATER	6,700,598	6,949,183	248,585
RENTAL REGISTRATION	229,097	298,022	68,925
PERMANENT IMPROVEMENT	-	251,925	251,925
CAPITAL PROJECTS	1,726,000	2,037,000	311,000
	<u>\$ 65,419,760</u>	<u>\$ 67,967,459</u>	<u>\$ 2,547,699</u>

2014 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2014 BUDGET
Taxes	\$ 8,787,376
Fines & Forfeits	558,800
LGA	7,078,353
Franchise Fees	948,000
Intergovernmental	4,392,427
Licenses & Permits	536,095
Chgs for Services	20,172,635
Interest	378,096
Special Assessments	6,612,780
Tax Increments	1,085,940
Interfund Transfers	12,224,723
Other Revenue	1,459,020
Reserves	3,733,214
	\$67,967,459

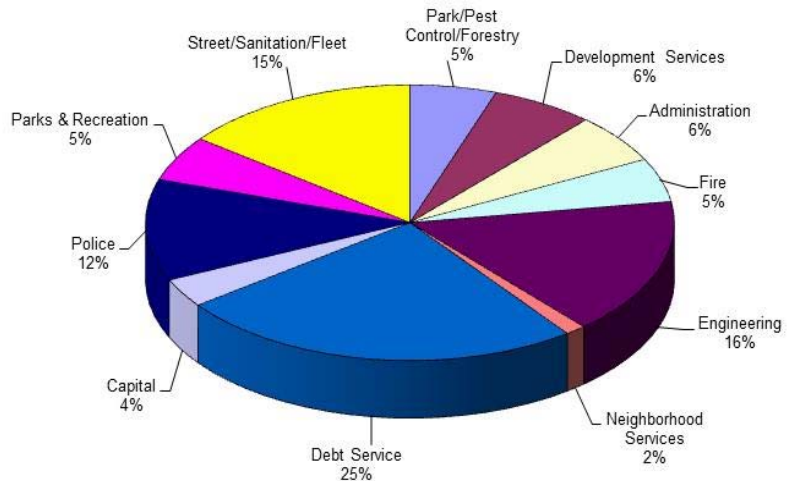
2014 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



2014	
CATEGORY	BUDGET
Wages	\$ 19,960,219
Supplies	4,303,300
Operations	16,245,090
Debt Service	18,730,122
Capital	4,158,017
Transfers	3,437,823
Reserves	1,132,888
	\$ 67,967,459

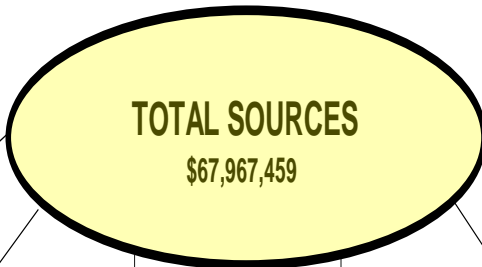
2014 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

2014	
FUNCTION	BUDGET
Park/Pest Control/Forestry	\$ 3,597,550
Development Services	4,287,187
Administration	3,949,502
Fire	3,494,225
Engineering	10,912,315
Neighborhood Services	845,519
Debt Service	16,946,875
Capital	2,288,925
Police	8,105,071
Parks & Recreation	3,611,462
Street/Sanitation/Fleet	9,928,828
	\$ 67,967,459



2014 BUDGETED REVENUE - ALL FUNDS FUNDING SOURCES AND FUND DISTRIBUTION

TAXES	INTERGOV'TL REVENUE	INTEREST	SPECIAL ASSESSMENTS	FINES & FORFEITS	INTERFUND TRANSFERS	RESERVES
\$8,787,376 12.93%	\$4,392,427 6.46%	\$378,096 0.56%	\$6,612,780 9.73%	\$558,800 0.82%	\$12,224,723 17.99%	\$3,733,214 5.49%
LGA	CHARGES FOR SERVICES	LICENSES & PERMITS	TAX INCREMENTS	FRANCHISE FEES	OTHER REVENUE	
\$7,078,353 10.41%	\$20,172,635 29.68%	\$536,095 0.79%	\$1,085,940 1.60%	\$948,000 1.39%	\$1,459,020 2.15%	



INTERNAL SERVICE FUNDS

Intergov'tl	1,130
Chgs/Serv	2,552,028
Interest	45,000
Other	30,000
Reserves	2,819
Total	\$ 2,630,977

ENTERPRISE FUNDS

Intergov'tl	287,105
Chgs/Serv	14,592,163
Spec Assmts	262,887
Interest	194,850
Lic/Permits	5,000
Interfund Tfr	538,250
Other	720,690
Reserves	444,152
Total	\$ 17,045,097

SPECIAL REVENUE FUNDS

Taxes	3,885,643
Intergov'tl	2,338,953
Chgs/Serv	692,164
Fines/Forf	3,000
Interest	9,065
Interfund Tfr	403,048
Other	453,255
Reserves	149,297
Total	\$ 7,934,425

GENERAL FUND

Taxes	421,708
LGA	7,078,353
Intergov'tl	1,033,429
Franchise Fees	948,000
Chgs/Serv	2,336,280
Interest	117,590
Lic/Permits	531,095
Fines/Forf	555,800
Interfund Tfr	7,917,620
Other	156,285
Reserves	25,000
Total	\$ 21,121,160

DEBT SERVICE

Taxes	4,480,025
Intergov'tl	479,885
Increments	1,085,940
Spec Assmts	6,349,893
Interest	11,591
Interfund Tfr	1,520,805
Other	98,790
Reserves	2,919,946
Total	\$ 16,946,875

CAPITAL PROJECTS

Interfund Tfr	1,845,000
Intergov'tl	251,925
Reserves	192,000
Total	\$ 2,288,925

INTERNAL SERVICE FUNDS DISTRIBUTION

Computer	951,130
Radio	284,977
Vehicle	1,392,051
Reserves	2,819
Total	\$ 2,630,977

ENTERPRISE FUNDS DISTRIBUTION

Storm Water	2,415,422
Wastewater	6,704,293
Sanitation	3,858,290
Golf Course	1,744,410
Sports Center	529,470
Forestry	759,520
Animal Control	54,170
ROW Mtce	308,880
Mosquitos	131,790
Airport	94,700
Reserves	444,152
Total	\$ 17,045,097

SPECIAL REVENUE FUNDS DISTRIBUTION

CDBG	453,392
Library	822,000
Rental Regis	196,225
Park Fund	2,773,295
HHIC	436,245
Comstock Hse	36,725
Transit	2,489,075
EDA	578,171
Reserves	149,297
Total	\$ 7,934,425

GENERAL FUND DISTRIBUTION

Police	7,748,628
Fire	3,494,225
Streets	2,649,950
Mtce/Gen Bldg	2,280,096
Administration	755,270
Acctg/Psnl	860,573
Engineering	1,522,710
CD/Assessing	636,450
Plan/Codes	606,862
Prog/Serv	73,861
Legal	429,535
Self Ins	38,000
Reserves	25,000
Total	\$ 21,121,160

DEBT SERVICE DISTRIBUTION

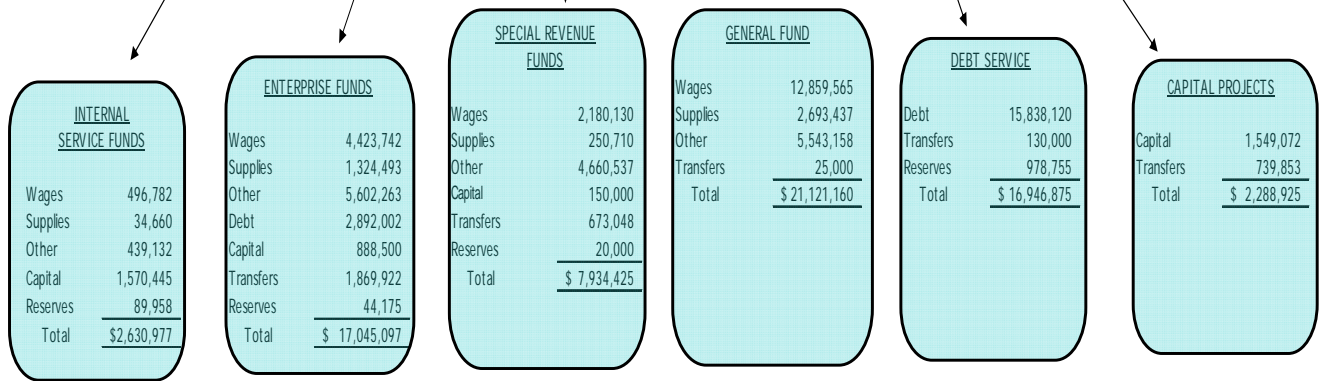
Mun Impr	183,853
MYHA Arena	72,455
Pactiv	210,000
34th St Bridge	99,728
Debt Service	102,000
Tax Increment	1,085,940
Spec Assmt	12,272,953
Reserves	2,919,946
Total	\$ 16,946,875

CAPITAL PROJECTS DISTRIBUTION

Capital Impr	2,096,925
Reserves	192,000
Total	\$ 2,288,925

2014 BUDGETED USES - ALL FUNDS CATEGORY AND FUND DISTRIBUTION

WAGES & BENEFITS	SUPPLIES	DEBT SERVICE	CAPITAL OUTLAY	OTHER	INTERFUND TRANSFERS	RESERVES
\$19,960,219 29.37%	\$4,303,300 6.33%	\$18,730,122 27.56%	\$4,158,017 6.12%	\$16,245,090 23.90%	\$3,437,823 5.06%	\$1,132,888 1.67%



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HHHC	416,245																																																																																																												
Comstock Hse	36,725																																																																																																												
Transit	2,489,075																																																																																																												
EDA	625,671																																																																																																												
Reserves	20,000																																																																																																												
Total	\$ 7,934,425																																																																																																												
Police	7,748,628																																																																																																												
Fire	3,494,225																																																																																																												
Streets	2,649,950																																																																																																												
Mtce/Gen Bldg	2,280,096																																																																																																												
Administration	755,270																																																																																																												
Acctg/Psnl	860,573																																																																																																												
Engineering	1,522,710																																																																																																												
CD/Assessing	636,450																																																																																																												
Plng/Codes	606,862																																																																																																												
Prog/Serv	73,861																																																																																																												
Legal	429,535																																																																																																												
Self Ins	38,000																																																																																																												
Transfers	25,000																																																																																																												
Total	\$ 21,121,160																																																																																																												
Mun Impr	183,853																																																																																																												
MYHA Arena	72,455																																																																																																												
Pactiv	203,690																																																																																																												
34th St Bridge	99,728																																																																																																												
Debt Service	102,558																																																																																																												
Tax Increment	1,047,740																																																																																																												
Spec Assmt	14,258,096																																																																																																												
Reserves	978,755																																																																																																												
Total	\$ 16,946,875																																																																																																												
Capital Impr	2,288,925																																																																																																												
Total	\$ 2,288,925																																																																																																												

**CITY OF MOORHEAD
COMPARISON OF TAX LEVY & LGA
ACTUAL 2013 & BUDGET 2014**

	ACTUAL 2013	BUDGET 2014	INCREASE (DECREASE)	% CHG
SUBJECT TO LEVY LIMIT:				
GENERAL FUND	589,373	366,708	(222,665)	
PARK FUND	2,431,235	2,532,595	101,360	
LIBRARY	822,000	822,000	0	
ECON DEVELOP	94,200	71,081	(23,119)	
MASS TRANSIT	109,967	109,967	0	
DEBT SERVICE	410,000	312,000	(98,000)	
SPECIAL ASSMT DEBT	3,356,725	3,599,149	242,424	
	7,813,500	7,813,500	0	
SPECIAL LEVIES:				
ECON DEV TAX ABATEMENT		55,000	55,000	
SPECIAL ASSMT DEBT		568,876	568,876	
	0	623,876	623,876	
TOTAL TAX LEVY	7,813,500	8,437,376	623,876	8.0%
LOCAL GOVERNMENT AID:				
GENERAL FUND	6,790,628	7,078,353	287,725	
TOTAL LOCAL GOVT AID	6,790,628	7,078,353	287,725	4.2%
TOTAL TAX LEVY & LGA	14,604,128	15,515,729	911,601	6.2%

**CITY OF MOORHEAD
PROPERTY TAX COMPARISON
ACTUAL 2013 - BUDGET 2014**

\$8,437,376

	<u>BUDGET 2014</u>	<u>ACTUAL 2013</u>
<u>1. Assessed Market Value</u>	139,900	139,900
<u>2. Residential Market Value Exclusion (RMVE)</u>		
a. Initial Exclusion (Less than \$76,000 Line 1 x 40%)	(30,400)	(30,400)
b. Mkt Values between \$76,000 and \$413,800 (minus 9% of Mkt Value over \$76,000)	5,751	5,751
c. Final Exclusion Amount	(24,649)	(24,649)
<u>3. Taxable Market Value</u>	115,251	115,251
<u>4. Net Tax Capacity (3 x State Classification Rate 1.00%)</u>	1,153	1,153
<u>5. Tax Rates</u>		
a. County Local Tax Rate	49.24637%	52.79287%
b. City/Town Local Tax Rate	37.37106%	35.13901%
c. School District Other Local Levies Local Tax Rate	29.19131%	30.24359%
d. Watershed District	1.77147%	2.21492%
e. Economic Development Authority	1.54646%	1.10182%
f. Total Local Tax Rate	119.12667%	121.49221%
<u>6. Total Net Tax after RMVE by Taxing District</u>		
a. County	568	608
b. City	431	405
c. School District	597	649
d. Watershed District	20	25
e. Economic Development Authority	18	13
f. Total Local Taxing District Net Tax	1,634	1,700
<u>7. Net Tax Increase (decrease) by Taxing District</u>	% CHG	AMT OF CHG
a. County		(40)
b. City	6.4%	26
c. School District		(52)
d. Watershed District		(5)
e. Economic Development Authority		5
f. Total Local Taxing District Net Tax	(3.9%)	(66)

Fund Summaries

General Fund

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

The sources of revenue for the general fund consist of property taxes, intergovernmental revenues, transfers from enterprise funds, fines and forfeits, franchise fees, and charges for services rendered to citizens and to other city functions.

Expenditures for the general fund operations include; wages and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses of funds. Some capital expenditures may be included.

Fund Summaries

General Fund

Revenues / Sources

Taxes	421,708
Franchise Fees	948,000
Licenses & Permits	531,095
Local Government Aid	7,078,353
Other Intergovernmental	1,033,429
Charges for Services	2,336,280
Fines & Forfeits	555,800
Interest	117,590
Other Revenue	156,285
Interfund Transfers	7,917,620
Uses of Reserves	<u>25,000</u>

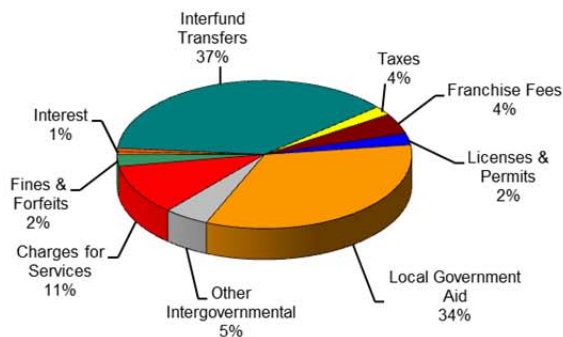
Total Revenues / Sources 21,121,160

Expenditures / Uses

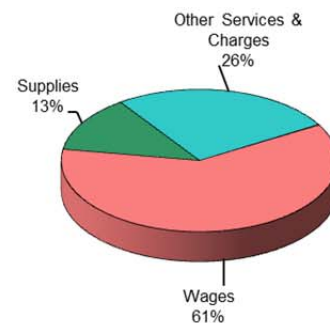
Wages	12,859,565
Supplies	2,693,437
Other Services & Charges	5,543,158
Transfers to Other Funds	<u>25,000</u>

Total Expenditures / Uses 21,121,160

Revenues / Sources



Expenditures / Uses



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

	2012 Actual	2013 Budget	2014 Budget
Taxes			
Property Taxes	364,488	589,373	421,708
Franchise Fees	831,067	948,000	948,000
	<u>1,195,555</u>	<u>1,537,373</u>	<u>1,369,708</u>
Licenses & Permits	<u>636,465</u>	<u>494,470</u>	<u>531,095</u>
Intergovernmental Revenue			
Federal Grants & Aid	133,613	34,000	34,000
State - Local Government Aid	6,790,628	6,790,628	7,078,353
State - Other Grants & Aid	1,013,434	829,300	836,031
County Grants & Aid	84,683	75,590	77,600
Other Intergovernmental	85,763	85,798	85,798
	<u>8,108,121</u>	<u>7,815,316</u>	<u>8,111,782</u>
Charges for Services			
General Government	186,092	170,895	178,430
Public Safety	145,151	157,700	142,700
Highways & Streets	2,037,267	2,180,150	2,015,150
	<u>2,368,510</u>	<u>2,508,745</u>	<u>2,336,280</u>
Fines & Forfeits			
Court Fines	274,194	329,000	329,000
Parking Fines	203,794	226,800	226,800
	<u>477,988</u>	<u>555,800</u>	<u>555,800</u>
Miscellaneous			
Interest	43,930	117,590	117,590
Rents	219,815	79,240	76,235
Asset Sales	34,924	36,050	36,050
Other Revenue	50,183	45,500	44,000
	<u>348,853</u>	<u>278,380</u>	<u>273,875</u>
Total Revenues	13,135,492	13,190,084	13,178,540
Transfers from Other Funds			
Electric	5,730,900	6,050,900	6,591,900
Water	347,151	317,000	325,000
Wastewater Treatment	283,741	291,400	322,000
Storm Water	118,783	117,100	120,700
Sanitation	446,010	445,350	445,740
Pest Control	71,609	70,680	74,280
Forestry	36,583	37,800	38,000
Pre-Flood Disaster	1,531,565		
Capital Improvement	8,786		
From Reserves		70,000	25,000
Total Revenues and Other Financing Sources	<u>21,710,620</u>	<u>20,590,314</u>	<u>21,121,160</u>

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

	2012 Actual	2013 Budget	2014 Budget
Elected Officials & Citywide Administration			
Mayor & Council	311,110	325,577	269,521
Programs, Services, Activities	67,783	76,650	73,861
City Manager	321,766	426,206	349,937
City Clerk	85,800	95,839	104,441
Elections & Voters	39,906	31,601	31,371
Finance	469,301	467,851	550,636
Legal	448,848	425,000	429,535
Human Resources	278,372	294,192	291,654
Labor Relations	16,552	18,360	18,283
Engineering	1,365,292	1,414,228	1,547,710
Unallocated	43,000	38,000	38,000
	<u>3,447,729</u>	<u>3,613,504</u>	<u>3,704,949</u>
Police Department			
Administration	1,915,928	2,058,660	2,141,579
Community Policing	64,553	68,848	73,138
Tri-College Partnership	13,587	11,988	10,500
Investigative	701,833	737,854	772,519
Patrol	3,863,972	4,050,096	4,112,416
DARE	84,390	88,486	90,969
Youth Services	75,354	85,635	89,364
Bike Patrol	5,252	2,700	2,517
Tactical Team	14,006	14,000	14,701
K-9	12,500	4,400	3,505
Drug Court	2,105		5,185
Community Service	179,269	181,347	181,483
Grant Funded Activities	333,469	248,739	250,752
	<u>7,266,219</u>	<u>7,552,753</u>	<u>7,748,628</u>
Fire Department			
Fire Protection	2,700,362	2,766,267	2,937,789
ND HazMat	3,480	9,997	
Fire Training	105,716	106,380	112,665
Fire Prevention	125,146	169,281	181,656
Grant Funded Activities	392,273	251,116	258,785
Civil Defense	2,419	3,460	3,330
	<u>3,329,395</u>	<u>3,306,501</u>	<u>3,494,225</u>

(Continued)

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

	2012 Actual	2013 Budget	2014 Budget
Operations Department			
General Government Building	269,844	278,469	251,559
Street & Alley	2,015,054	2,115,020	2,151,516
Street Cleaning	139,460	146,868	145,179
Snow & Ice	94,148	270,989	222,752
Traffic Signs	133,692	132,767	130,503
Central Maintenance Shop	1,729,370	2,024,606	2,028,537
	<u>4,381,567</u>	<u>4,968,719</u>	<u>4,930,046</u>
Community Services Department			
Assessing	286,544	360,146	356,552
Planning & Zoning	112,790	126,134	207,768
Community Development	101,796	102,867	114,327
Neighborhood Services	123,926	131,049	165,571
Building Codes	399,883	428,641	399,094
Environmental Health	1,951		
	<u>1,026,890</u>	<u>1,148,837</u>	<u>1,243,312</u>
Total Expenditures and Other Financing Uses	<u>19,451,800</u>	<u>20,590,314</u>	<u>21,121,160</u>

*Fund Summaries***Special Revenue Funds**

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

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

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

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

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

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

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

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

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

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

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

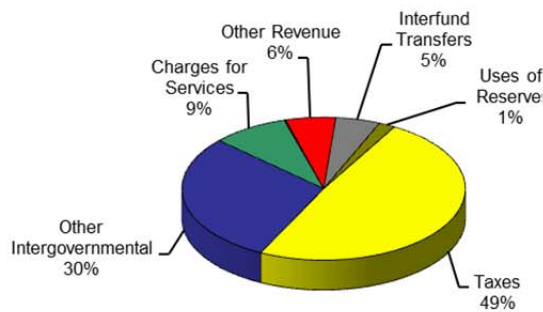
Economic Development Authority Levy – account for commercial marketing land acquisition.

Fund Summaries

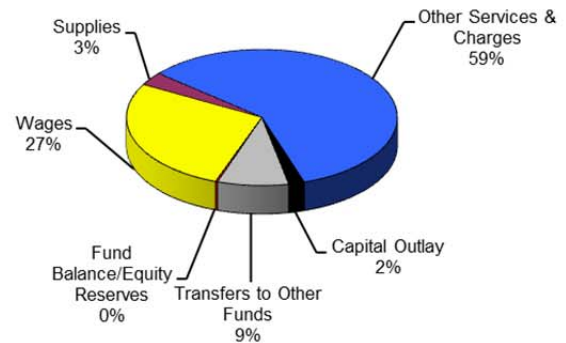
Special Revenue Funds

	Park	Hjemkomst Center	Comstock House	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
<u>Revenues / Sources</u>										
Taxes	2,532,595			822,000			109,967	71,081	350,000	3,885,643
Other Intergovernmental	3,160		35,000		318,339		1,981,714	740		2,338,953
Charges for Services	134,640	1,950	1,660			189,225	364,189	500		692,164
Fines & Forfeits						3,000				3,000
Interest		3,000	65			4,000		2,000		9,065
Other Revenue	102,900	108,247			135,053		3,205	103,850		453,255
Interfund Transfers		323,048					30,000	50,000		403,048
Uses of Reserves						101,797			47,500	149,297
Total Revenues / Sources	2,773,295	436,245	36,725	822,000	453,392	298,022	2,489,075	228,171	397,500	7,934,425
<u>Expenditures / Uses</u>										
Wages	1,181,033	158,735	9,423		108,302	240,475	213,215	175,266	93,681	2,180,130
Supplies	202,751	20,346	2,000	4,071	1,300	10,300	6,138	3,804		250,710
Other Services & Charges	716,463	237,164	25,302	817,929	343,790	47,247	2,119,722	49,101	303,819	4,660,537
Capital Outlay							150,000			150,000
Transfers to Other Funds	673,048									673,048
Fund Balance/Equity Reserves		20,000								20,000
Total Expenditures / Uses	2,773,295	436,245	36,725	822,000	453,392	298,022	2,489,075	228,171	397,500	7,934,425

Revenues / Sources



Expenditures / Uses



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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	2,481,295	2,431,235	2,532,595
Other Intergovernmental	3,241	3,160	3,160
Charges for Services	142,553	130,840	134,640
Other Revenue	158,632	101,400	102,900
Total Revenues / Sources	2,785,722	2,666,635	2,773,295
<u>Expenditures / Uses</u>			
Wages	1,054,379	1,146,714	1,181,033
Supplies	183,387	214,261	202,751
Other Services & Charges	810,058	729,851	716,463
Capital Outlay	10,670		
Transfers to Other Funds	705,743	575,809	673,048
Total Expenditures / Uses	2,764,237	2,666,635	2,773,295

HJEMKOMST CENTER

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Charges for Services	2,250	1,950	1,950
Interest	828	3,000	3,000
Other Revenue	113,597	108,247	108,247
Interfund Transfers	325,743	225,809	323,048
Uses of Reserves		100,000	
Total Revenues / Sources	442,417	439,006	436,245
<u>Expenditures / Uses</u>			
Wages	147,197	153,024	158,735
Supplies	17,732	20,970	20,346
Other Services & Charges	232,006	245,012	237,164
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	396,935	439,006	436,245

*Fund Summaries***Special Revenue Funds****COMSTOCK HOUSE**

	2012 Actual	2013 Budget	2014 Budget
Revenues / Sources			
Other Intergovernmental	35,000	35,000	35,000
Charges for Services	1,253	1,660	1,660
Interest	60	65	65
Total Revenues / Sources	36,313	36,725	36,725
Expenditures / Uses			
Wages	7,342	9,434	9,423
Supplies	3,227	2,000	2,000
Other Services & Charges	26,608	25,291	25,302
Total Expenditures / Uses	37,176	36,725	36,725

LIBRARY

	2012 Actual	2013 Budget	2014 Budget
Revenues / Sources			
Taxes	758,208	822,000	822,000
Other Intergovernmental	25		
Other Revenue	1,243		
Total Revenues / Sources	759,476	822,000	822,000
Expenditures / Uses			
Supplies	4,240	4,344	4,071
Other Services & Charges	757,732	817,656	817,929
Total Expenditures / Uses	761,972	822,000	822,000

*Fund Summaries***Special Revenue Funds****COMMUNITY DEVELOPMENT**

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	268,294	317,029	318,339
Other Revenue	177,908	128,535	135,053
Total Revenues / Sources	446,202	445,564	453,392
<u>Expenditures / Uses</u>			
Wages	53,214	115,017	108,302
Supplies	3,075	1,300	1,300
Other Services & Charges	363,425	329,247	343,790
Total Expenditures / Uses	419,714	445,564	453,392

RENTAL REGISTRATION

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Charges for Services	174,160	189,225	189,225
Fines & Forfeits	37,150	3,000	3,000
Interest	1,324	4,000	4,000
Other Revenue	222		
Interfund Transfers	17,273		
Uses of Reserves		32,872	101,797
Total Revenues / Sources	230,129	229,097	298,022
<u>Expenditures / Uses</u>			
Wages	156,852	175,728	240,475
Supplies	4,473	10,300	10,300
Other Services & Charges	20,094	43,069	47,247
Total Expenditures / Uses	181,419	229,097	298,022

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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	51,802	109,967	109,967
Other Intergovernmental	1,592,352	1,728,872	1,981,714
Charges for Services	363,840	353,293	364,189
Interest	1,328		
Other Revenue	4,726	3,480	3,205
Interfund Transfers		20,000	30,000
Total Revenues / Sources	2,014,047	2,215,612	2,489,075
<u>Expenditures / Uses</u>			
Wages	139,582	144,318	213,215
Supplies	24,051	2,900	6,138
Other Services & Charges	1,827,927	1,968,394	2,119,722
Capital Outlay	84,821	100,000	150,000
Total Expenditures / Uses	2,076,380	2,215,612	2,489,075

ECONOMIC DEVELOPMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	83,505	94,200	71,081
Other Intergovernmental	741	740	740
Charges for Services	1,600	500	500
Interest	1,606	7,355	2,000
Other Revenue	74,110	103,850	103,850
Interfund Transfers	50,000	50,000	50,000
Total Revenues / Sources	211,562	256,645	228,171
<u>Expenditures / Uses</u>			
Wages	148,944	198,053	175,266
Supplies	3,254	4,160	3,804
Other Services & Charges	448,638	54,432	49,101
Capital Outlay	103,835		
Transfers to Other Funds	72,000		
Total Expenditures / Uses	776,671	256,645	228,171

Fund Summaries

Special Revenue Funds

EDA LEVY			
	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	243,753	245,000	350,000
Other Intergovernmental	9		
Interest	38,184		
Interfund Transfers	42,350		
Uses of Reserves			47,500
Total Revenues / Sources	324,297	245,000	397,500
<u>Expenditures / Uses</u>			
Wages		62,800	93,681
Other Services & Charges	79,468	182,200	303,819
Total Expenditures / Uses	79,468	245,000	397,500

*Fund Summaries***Debt Service Funds**

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

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

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

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

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

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

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

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

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

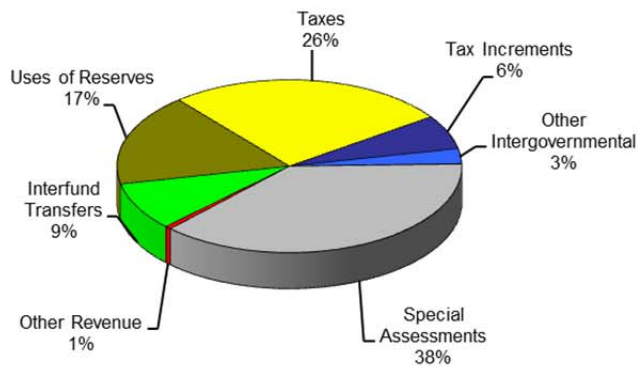
34th Street Bridge - account for the accumulation of resources for payment of general obligation bond principal and interest. Payments from the County Road & Bridge Fund are received by the City to meet these requirements.

Fund Summaries

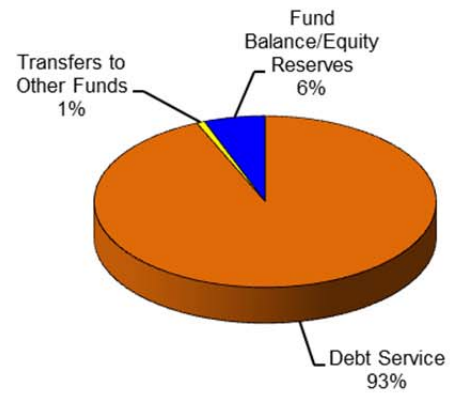
Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	Municipal Improvement	MYHA Ice Arena	Pactiv	34th St Bridge	Total
Revenues / Sources								
Taxes		4,168,025	102,000			210,000		4,480,025
Tax Increments	1,085,940							1,085,940
Other Intergovernmental		380,157					99,728	479,885
Interest		11,591						11,591
Special Assessments		6,349,893						6,349,893
Other Revenue		26,335			72,455			98,790
Interfund Transfers		1,336,952		183,853				1,520,805
Uses of Reserves		2,919,388	558					2,919,946
Total Revenues / Sources	1,085,940	15,192,341	102,558	183,853	72,455	210,000	99,728	16,946,875
Expenditures / Uses								
Debt Service	1,047,740	14,128,096	102,558	183,853	72,455	203,690	99,728	15,838,120
Transfers to Other Funds		130,000						130,000
Fund Balance/Equity Reserves	38,200	934,245				6,310		978,755
Total Expenditures / Uses	1,085,940	15,192,341	102,558	183,853	72,455	210,000	99,728	16,946,875

Revenues / Sources



Expenditures / Uses



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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Tax Increments	1,049,448	1,098,140	1,085,940
Interest	1,203	15,000	
Total Revenues / Sources	<u>1,050,651</u>	<u>1,113,140</u>	<u>1,085,940</u>
<u>Expenditures / Uses</u>			
Supplies	550		
Other Services & Charges	12,930		
Debt Service	1,065,800	1,033,040	1,047,740
Fund Balance/Equity Reserves		80,100	38,200
Total Expenditures / Uses	<u>1,079,280</u>	<u>1,113,140</u>	<u>1,085,940</u>

SPECIAL ASSESSMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	3,145,192	3,356,725	4,168,025
Other Intergovernmental	384,975	383,513	380,157
Charges for Services	3,573		
Interest	104,094	12,364	11,591
Special Assessments	10,799,153	7,452,935	6,349,893
Other Revenue	25,187	25,562	26,335
Bond Proceeds	21,088,012		
Interfund Transfers	2,349,700	1,351,200	1,336,952
Uses of Reserves		1,703,639	2,919,388
Total Revenues / Sources	<u>37,899,886</u>	<u>14,285,938</u>	<u>15,192,341</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	205,296		
Capital Outlay	80,452		
Debt Service	16,395,779	12,905,745	14,128,096
Transfers to Other Funds	1,130,000	130,000	130,000
Fund Balance/Equity Reserves		1,250,193	934,245
Total Expenditures / Uses	<u>17,811,527</u>	<u>14,285,938</u>	<u>15,192,341</u>

*Fund Summaries***Debt Service Funds****GENERAL OBLIGATION BOND**

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	334,468	200,000	102,000
Other Intergovernmental	14		
Uses of Reserves			558
Total Revenues / Sources	<u>334,483</u>	<u>200,000</u>	<u>102,558</u>
<u>Expenditures / Uses</u>			
Debt Service	337,301	102,810	102,558
Fund Balance/Equity Reserves		97,190	
Total Expenditures / Uses	<u>337,301</u>	<u>200,000</u>	<u>102,558</u>

MUNICIPAL IMPROVEMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Interest	961		
Interfund Transfers	182,835	181,530	183,853
Total Revenues / Sources	<u>183,796</u>	<u>181,530</u>	<u>183,853</u>
<u>Expenditures / Uses</u>			
Debt Service	181,766	181,530	183,853
Total Expenditures / Uses	<u>181,766</u>	<u>181,530</u>	<u>183,853</u>

MYHA ICE ARENA

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Revenue	70,342	69,641	72,455
Total Revenues / Sources	<u>70,342</u>	<u>69,641</u>	<u>72,455</u>
<u>Expenditures / Uses</u>			
Debt Service	66,529	69,641	72,455
Total Expenditures / Uses	<u>66,529</u>	<u>69,641</u>	<u>72,455</u>

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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Taxes	196,051	210,000	210,000
Interest	25		
Total Revenues / Sources	<u>196,076</u>	<u>210,000</u>	<u>210,000</u>
<u>Expenditures / Uses</u>			
Debt Service	219,611	210,000	203,690
Fund Balance/Equity Reserves			6,310
Total Expenditures / Uses	<u>219,611</u>	<u>210,000</u>	<u>210,000</u>

34TH STREET BRIDGE

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	101,615	103,150	99,728
Interest	359		
Total Revenues / Sources	<u>101,974</u>	<u>103,150</u>	<u>99,728</u>
<u>Expenditures / Uses</u>			
Debt Service	101,296	103,150	99,728
Total Expenditures / Uses	<u>101,296</u>	<u>103,150</u>	<u>99,728</u>

Fund Summaries

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.

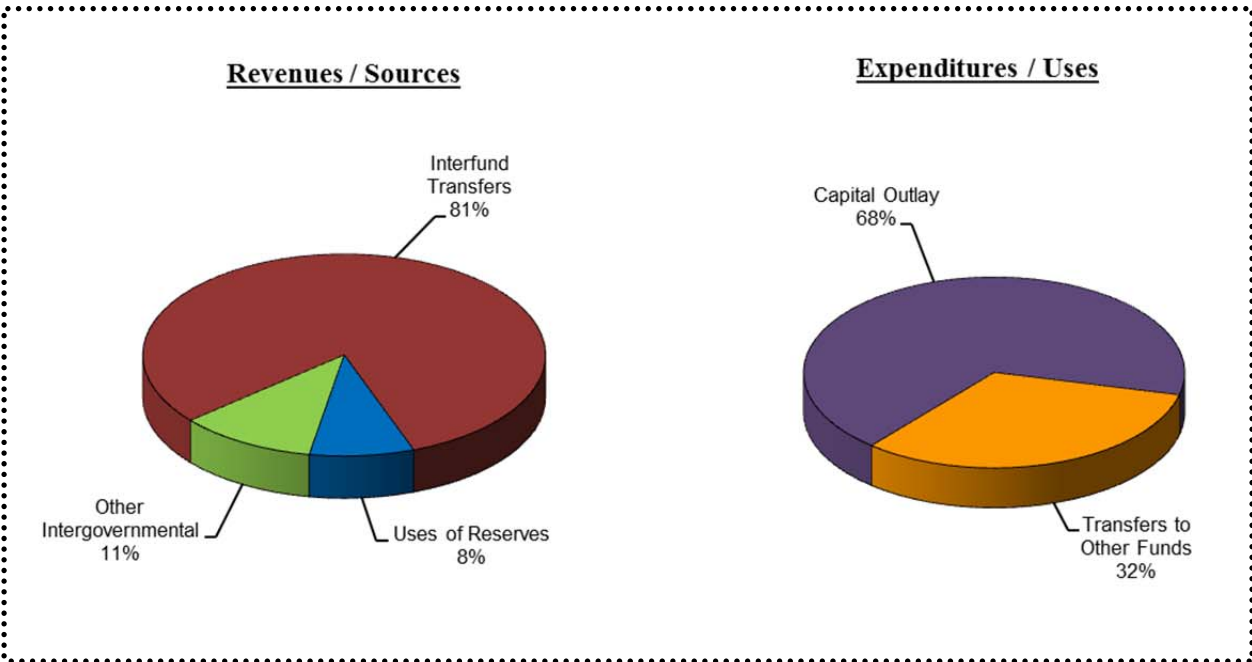
Capital Improvement Fund - account for capital outlay related to City buildings, improvements and equipment.

Permanent Improvement Fund – account for the construction of public improvements.

Fund Summaries

Capital Projects Funds

	Capital Improvement	Permanent Improvement	Total
<u>Revenues / Sources</u>			
Other Intergovernmental		251,925	251,925
Interfund Transfers	1,845,000		1,845,000
Uses of Reserves	192,000		192,000
Total Revenues / Sources	2,037,000	251,925	2,288,925
<u>Expenditures / Uses</u>			
Capital Outlay	1,297,147	251,925	1,549,072
Transfers to Other Funds	739,853		739,853
Total Expenditures / Uses	2,037,000	251,925	2,288,925



Fund Summaries

Capital Projects Funds

CAPITAL IMPROVEMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Interest	3,071		
Interfund Transfers	1,717,206	1,726,000	1,845,000
Uses of Reserves			192,000
Total Revenues / Sources	<u>1,720,277</u>	<u>1,726,000</u>	<u>2,037,000</u>
<u>Expenditures / Uses</u>			
Capital Outlay	973,303	988,470	1,297,147
Transfers to Other Funds	777,244	737,530	739,853
Total Expenditures / Uses	<u>1,750,547</u>	<u>1,726,000</u>	<u>2,037,000</u>

PERMANENT IMPROVEMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	3,620,122		251,925
Interfund Transfers	17,000		
Total Revenues / Sources	<u>3,637,122</u>		<u>251,925</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	865,499		
Capital Outlay	3,648,084		251,925
Total Expenditures / Uses	<u>4,513,583</u>		<u>251,925</u>

Fund Summaries

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Revenues are derived primarily from service charges.

Expenditures include wages and employee benefits, supplies, other charges and capital outlay.

Storm Water - account for the operation and maintenance of the City's storm water pumping stations, ditches and water retention system.

Wastewater Treatment - account for the operations and maintenance of the City's wastewater treatment facility, lift stations and collection system.

Sanitation - account for the operation and maintenance of the City's solid waste collection system, compost site and recycling.

Golf Courses - account for the operation and maintenance of the City's two 18 hole Golf Courses.

Sports Center - account for the operation and maintenance of the City's recreation and indoor hockey facility.

Forestry - account for the operation of shade tree and diseased tree control activities.

Pest Control - account for the operation of mosquito abatement, animal control and right-of-way maintenance.

Airport - account for the operation and maintenance of the City's airport facility.

Fund Summaries

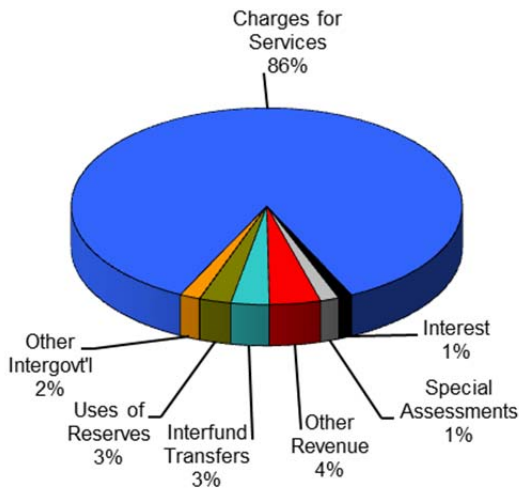
Enterprise Funds

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Total
Revenues / Sources									
Licenses & Permits							5,000		5,000
Other Intergov'tl	54,025		204,790	1,420	520	270	1,380	24,700	287,105
Charges for Services	2,351,397	6,261,966	3,550,000	1,071,990	115,000	754,500	487,310		14,592,163
Interest	10,000	100,000	20,000	40,000	20,000	4,000	850		194,850
Special Assessments		262,887							262,887
Other Revenue		79,440	83,500	92,750	393,950	750	300	70,000	720,690
Interfund Transfers				538,250					538,250
Uses of Reserves		244,890			124,262		75,000		444,152
Total Revenues / Sources	2,415,422	6,949,183	3,858,290	1,744,410	653,732	759,520	569,840	94,700	17,045,097

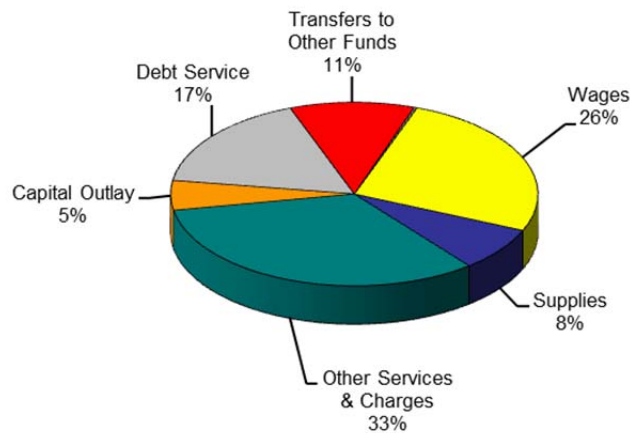
Expenditures / Uses

Wages	177,793	1,240,211	1,344,438	681,426	288,419	475,718	215,737		4,423,742
Supplies	31,061	421,804	392,731	202,973	80,670	90,569	96,485	8,200	1,324,493
Other Services & Charges	767,593	1,983,497	1,665,634	487,180	284,643	149,493	183,338	80,885	5,602,263
Capital Outlay	606,000	282,500							888,500
Debt Service		2,519,171		372,831					2,892,002
Transfers to Other Funds	809,902	502,000	445,740			38,000	74,280		1,869,922
Fund Balance/Equity Reserves	23,073		9,747			5,740		5,615	44,175
Total Expenditures / Uses	2,415,422	6,949,183	3,858,290	1,744,410	653,732	759,520	569,840	94,700	17,045,097

Revenues / Sources



Expenditures / Uses



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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	59,376	44,000	54,025
Charges for Services	2,323,010	2,292,052	2,351,397
Interest	2,782	10,000	10,000
Other Revenue	2,091		
Total Revenues / Sources	<u>2,387,259</u>	<u>2,346,052</u>	<u>2,415,422</u>
<u>Expenditures / Uses</u>			
Wages	158,430	171,580	177,793
Supplies	21,567	29,204	31,061
Other Services & Charges	702,262	788,718	767,593
Capital Outlay		536,000	606,000
Transfers to Other Funds	820,733	820,550	809,902
Fund Balance/Equity Reserves			23,073
Total Expenditures / Uses	<u>1,702,993</u>	<u>2,346,052</u>	<u>2,415,422</u>

WASTEWATER TREATMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	3,870	3,870	
Charges for Services	5,575,815	5,659,756	6,261,966
Interest	20,246	100,000	100,000
Special Assessments		350,313	262,887
Other Revenue	118,951	68,560	79,440
Uses of Reserves		518,099	244,890
Total Revenues / Sources	<u>5,718,883</u>	<u>6,700,598</u>	<u>6,949,183</u>
<u>Expenditures / Uses</u>			
Wages	1,142,180	1,206,015	1,240,211
Supplies	296,655	381,545	421,804
Other Services & Charges	3,546,915	2,007,016	1,983,497
Capital Outlay		55,000	282,500
Debt Service	970,855	2,579,622	2,519,171
Transfers to Other Funds	463,741	471,400	502,000
Total Expenditures / Uses	<u>6,420,347</u>	<u>6,700,598</u>	<u>6,949,183</u>

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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	204,790	204,790	204,790
Charges for Services	3,568,428	3,550,000	3,550,000
Fines & Forfeits	60		
Interest	5,301	20,000	20,000
Other Revenue	120,115	80,500	83,500
Total Revenues / Sources	<u>3,898,694</u>	<u>3,855,290</u>	<u>3,858,290</u>
<u>Expenditures / Uses</u>			
Wages	1,208,233	1,320,931	1,344,438
Supplies	370,355	403,137	392,731
Other Services & Charges	1,651,857	1,675,872	1,665,634
Capital Outlay		10,000	
Transfers to Other Funds	446,010	445,350	445,740
Total Expenditures / Uses	<u>3,676,455</u>	<u>3,855,290</u>	<u>3,858,290</u>

GOLF COURSES

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,420	1,420	1,420
Charges for Services	1,053,288	1,071,990	1,071,990
Fines & Forfeits	90		
Interest	52,110	40,000	40,000
Other Revenue	98,382	91,750	92,750
Interfund Transfers	508,250	538,250	538,250
Total Revenues / Sources	<u>1,713,541</u>	<u>1,743,410</u>	<u>1,744,410</u>
<u>Expenditures / Uses</u>			
Wages	650,497	663,405	681,426
Supplies	184,292	196,359	202,973
Other Services & Charges	743,721	512,890	487,180
Debt Service	164,980	370,756	372,831
Total Expenditures / Uses	<u>1,743,490</u>	<u>1,743,410</u>	<u>1,744,410</u>

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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	520	520	520
Charges for Services	116,946	115,000	115,000
Interest	4,351	20,000	20,000
Other Revenue	448,224	371,550	393,950
Interfund Transfers	60,000		
Uses of Reserves		141,184	124,262
Total Revenues / Sources	<u>630,041</u>	<u>648,254</u>	<u>653,732</u>
<u>Expenditures / Uses</u>			
Wages	234,439	260,515	288,419
Supplies	68,374	80,670	80,670
Other Services & Charges	610,925	289,469	284,643
Capital Outlay		17,600	
Debt Service	911		
Total Expenditures / Uses	<u>914,649</u>	<u>648,254</u>	<u>653,732</u>

FORESTRY

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	270	270	270
Charges for Services	725,687	661,500	754,500
Interest	1,482	4,000	4,000
Other Revenue	4,489	750	750
Uses of Reserves		90,000	
Total Revenues / Sources	<u>731,928</u>	<u>756,520</u>	<u>759,520</u>
<u>Expenditures / Uses</u>			
Wages	411,457	456,893	475,718
Supplies	94,944	115,855	90,569
Other Services & Charges	136,418	145,972	149,493
Transfers to Other Funds	36,583	37,800	38,000
Fund Balance/Equity Reserves			5,740
Total Expenditures / Uses	<u>679,401</u>	<u>756,520</u>	<u>759,520</u>

Fund Summaries

Enterprise Funds

ANIMAL CONTROL

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Licenses & Permits	6,008	1,000	5,000
Other Intergovernmental		690	690
Charges for Services	51,374	50,890	48,080
Interest	17	1,090	100
Other Revenue	8,838	300	300
Total Revenues / Sources	66,238	53,970	54,170
<u>Expenditures / Uses</u>			
Other Services & Charges	1,704	1,890	1,890
Transfers to Other Funds	52,692	52,080	52,280
Total Expenditures / Uses	54,396	53,970	54,170

RIGHT-OF-WAY MAINTENANCE

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	345	345	345
Charges for Services	242,278	285,000	308,285
Interest	48	250	250
Other Revenue	831		
Total Revenues / Sources	243,502	285,595	308,880
<u>Expenditures / Uses</u>			
Wages	121,852	177,639	180,144
Supplies	27,179	41,039	58,539
Other Services & Charges	117,412	54,917	54,797
Transfers to Other Funds	12,158	12,000	15,400
Total Expenditures / Uses	278,601	285,595	308,880

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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	345	345	345
Charges for Services	134,411		130,945
Interest	745	500	500
Other Revenue	19		
Uses of Reserves		210,088	75,000
Total Revenues / Sources	<u>135,520</u>	<u>210,933</u>	<u>206,790</u>
<u>Expenditures / Uses</u>			
Wages	43,144	35,190	35,593
Supplies	33,705	39,910	37,946
Other Services & Charges	24,596	129,233	126,651
Transfers to Other Funds	6,759	6,600	6,600
Total Expenditures / Uses	<u>108,204</u>	<u>210,933</u>	<u>206,790</u>

AIRPORT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	192,907	24,670	24,700
Other Revenue	76,739	58,415	70,000
Total Revenues / Sources	<u>269,646</u>	<u>83,085</u>	<u>94,700</u>
<u>Expenditures / Uses</u>			
Supplies	5,530	6,980	8,200
Other Services & Charges	253,454	76,105	80,885
Fund Balance/Equity Reserves			5,615
Total Expenditures / Uses	<u>258,983</u>	<u>83,085</u>	<u>94,700</u>

Fund Summaries

Internal Service Funds

Internal Service Funds are used to account for the financing of services provided to other departments or agencies of the City, on a cost-reimbursement basis.

Revenues consist of equipment rents and service charges collected from other departments.

Expenditures include wages and employee benefits, supplies, other charges and equipment replacement purchases.

Information Technology - account for the accumulation and allocation of costs associated with electronic data processing.

Vehicles & Equipment - account for the rental of motor vehicles and maintenance equipment to other departments.

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

Fund Summaries

Internal Service Funds

Information Technology	Vehicles & Equipment	Radio Communications	Total
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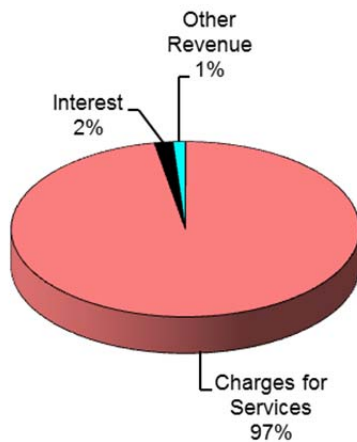
Revenues / Sources

Other Intergovernmental	1,130			1,130
Charges for Services	940,000	1,332,051	279,977	2,552,028
Interest	10,000	30,000	5,000	45,000
Other Revenue		30,000		30,000
Use of Reserves	2,819			2,819
Total Revenues / Sources	953,949	1,392,051	284,977	2,630,977

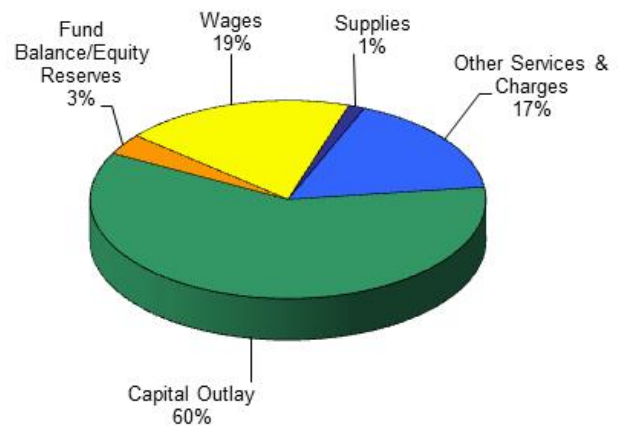
Expenditures / Uses

Wages	496,782			496,782
Supplies	18,300	4,000	12,360	34,660
Other Services & Charges	309,973	31,500	97,659	439,132
Capital Outlay	128,894	1,356,551	85,000	1,570,445
Fund Balance/Equity Reserves			89,958	89,958
Total Expenditures / Uses	953,949	1,392,051	284,977	2,630,977

Revenues / Sources



Expenditures / Uses



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

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,130	1,130	1,130
Charges for Services	805,150	880,000	940,000
Interest	933	10,000	10,000
Other Revenue	1,561		
Uses of Reserves		89,400	2,819
Total Revenues / Sources	<u>808,774</u>	<u>980,530</u>	<u>953,949</u>
<u>Expenditures / Uses</u>			
Wages	400,417	482,196	496,782
Supplies	15,832	18,300	18,300
Other Services & Charges	555,985	250,034	309,973
Capital Outlay		230,000	128,894
Total Expenditures / Uses	<u>972,233</u>	<u>980,530</u>	<u>953,949</u>

VEHICLES & EQUIPMENT

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,264,277	1,332,051	1,332,051
Interest	9,562	30,000	30,000
Other Revenue	180,460	30,000	30,000
Uses of Reserves		146,000	
Total Revenues / Sources	<u>1,454,299</u>	<u>1,538,051</u>	<u>1,392,051</u>
<u>Expenditures / Uses</u>			
Supplies	4,167	4,000	4,000
Other Services & Charges	1,154,546	14,500	31,500
Capital Outlay		1,346,000	1,356,551
Fund Balance/Equity Reserves		173,551	
Total Expenditures / Uses	<u>1,158,713</u>	<u>1,538,051</u>	<u>1,392,051</u>

Fund Summaries

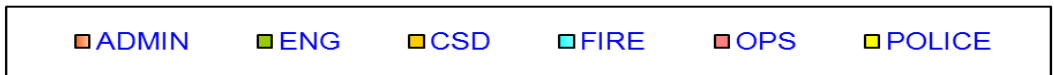
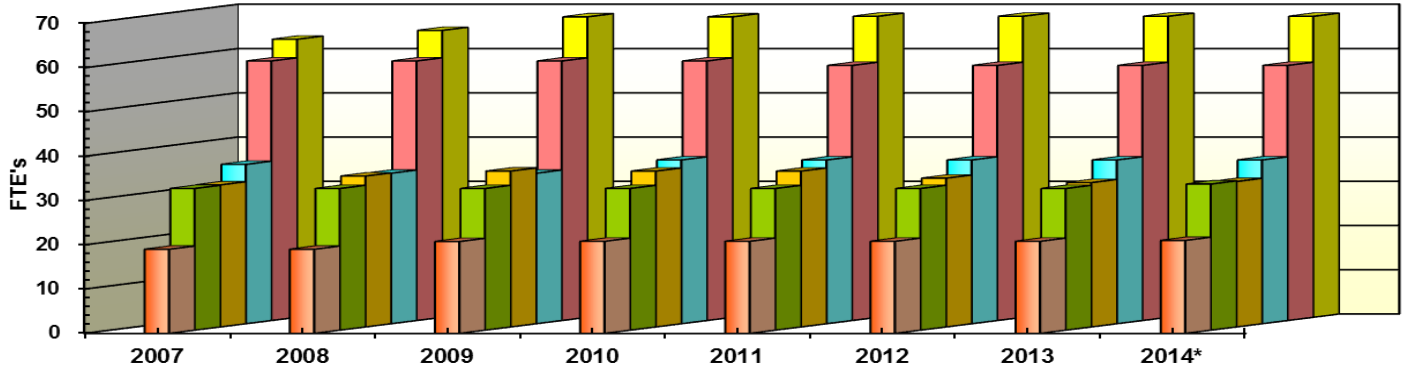
Internal Service Funds

RADIO COMMUNICATIONS

	2012 Actual	2013 Budget	2014 Budget
<u>Revenues / Sources</u>			
Charges for Services	281,755	282,475	279,977
Interest	2,649	5,000	5,000
Other Revenue	79		
Uses of Reserves		94,000	
Total Revenues / Sources	284,483	381,475	284,977
<u>Expenditures / Uses</u>			
Supplies		12,360	12,360
Other Services & Charges	249,366	117,873	97,659
Capital Outlay		244,000	85,000
Fund Balance/Equity Reserves		7,242	89,958
Total Expenditures / Uses	249,366	381,475	284,977

CITY OF MOORHEAD STAFFING LEVEL

FULL TIME EQUIVALENTS (FTE'S)



<u>DEPT</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>
ADMIN	19.000	19.000	20.750	20.800	20.800	20.800	20.800	21.000
ENG	32.000	32.000	32.000	32.000	32.000	32.000	32.000	33.000
CSD	32.080	34.080	35.200	35.200	35.200	33.600	32.600	33.850
FIRE	36.000	34.000	34.000	37.000	37.000	37.000	37.000	37.000
OPS	58.630	58.630	58.630	58.630	57.630	57.630	57.630	57.630
POLICE	62.815	64.815	67.875	67.875	68.000	68.000	68.000	68.000
Total FTE's	240.525	242.525	248.455	251.505	250.630	249.030	248.030	250.480

*** 2013 STAFFING LEVEL CHANGES:**

- + 1.0 FTE Business Development & Retention Services Manager
- .8 FTE Customer Services Coordinator
- + 1.0 FTE GIS Technician
- .75 FTE Real Estate Development Specialist
- + 1.0 FTE Assistant City Planner
- + 1.0 FTE Mass Transit Planner & Marketing Specialist

*** UNFILLED UNFUNDED POSITIONS**

Fire	1.0	Firefighter
Operations	1.0	Truck Driver - Street
Administration	1.0	Assistant City Manager
	<u>3.0</u>	