

ANNUAL BUDGET

2021



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INTRODUCTION

CITY OFFICIALS

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

APPOINTED OFFICIALS

Dan Mahli City Manager

DEPARTMENT DIRECTORS

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

ADMINISTRATIVE DEPARTMENT DIRECTORS

Karla McCall	Finance
Amy Settergren	Human Resources
Chris Radi/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.

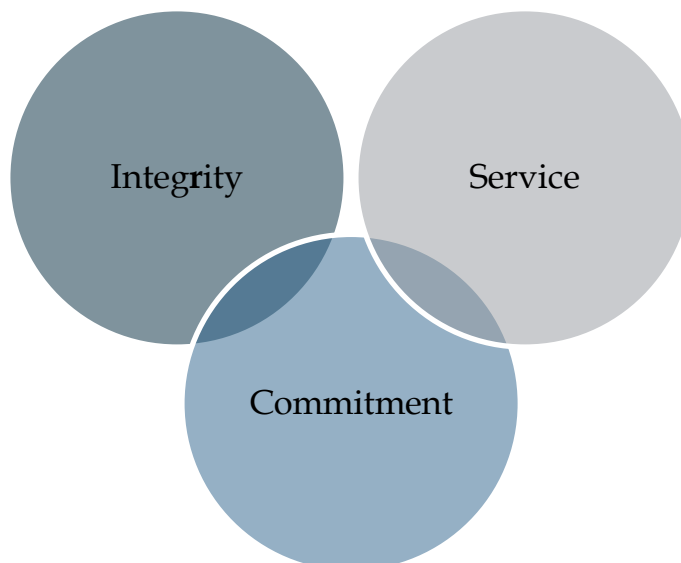
To secure the benefits of local self-government and promote honest, accountable governance, provide for appropriate municipal service, encourage citizen participation, and foster a sense of community.



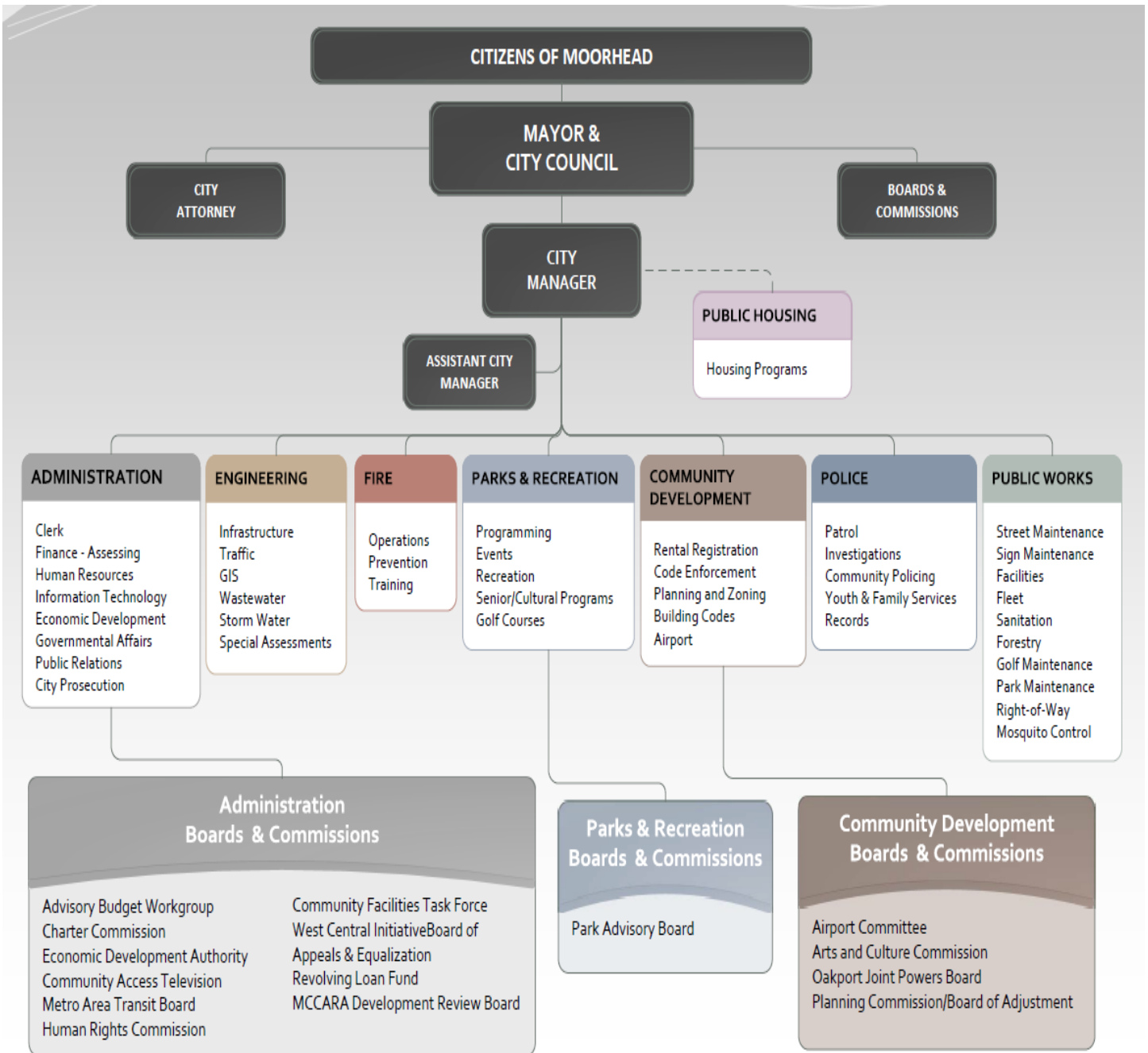
VISION

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 31, 2020

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

Honorable Mayor Judd and Members of the Moorhead City Council,

Preparing a budget for a full-service city in the midst of a global pandemic, economic shutdown, social unrest and elections at the national, state and local levels, elevated the task of financial planning to a new level of uncertainty in 2020. The endeavor required adapting and taking a long-term view, especially as it relates to household and economic resilience in the coming years.

Throughout this budgeting process, and since March 13, 2020 (the date Governor Walz declared the first statewide executive emergency order in response to the COVID-19 pandemic), the City of Moorhead has made a priority of ensuring essential services, taking care of employees, and maintaining a balanced budget. We were not forced to lay-off or furlough employees due to a lack of work or as a precautionary measure. Please know that we understand and accept the complexity of the situation as we present Moorhead's 2021 budget. Although it is impossible to anticipate the depth and duration of the pandemic, Moorhead's approach to budgeting has withstood the test of time, allowing for cautious optimism.

This is where Moorhead shines.

Budget Context

In compliance with Section 7.04 of the Charter for the City of Moorhead, we are pleased to submit the 2021 Operating and Capital Budget of \$93,298,495 for the fiscal year commencing on January 1, 2021 and ending on December 31, 2021. 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 2021 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 2021.

Budget Process

Each department in the City manages its own operating budget. Department heads reviewed expenses in 2018, 2019, 2020, and anticipated needs for 2021. Each department head then submitted “supplemental budget requests” for operational funding needs in 2021 with consideration of potential needs in 2022 and 2023. The Acting City Manager and Finance Director 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 2021 capital budget requests by departments. The Acting City Manager and Finance Director 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 both the 2021 Operating Budget and 2021 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 2021. 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 2021 Budget were affirmed by the Mayor and City Council on September 24, 2020 to comply with statutory requirements to certify the preliminary 2021 tax levy and adopt the Proposed 2021 Budget by September 30, 2020. Following this action by the Mayor and City Council, a presentation of the 2021 budget took place on November 23, 2020, followed by a Truth-in-Taxation hearing on December 14, 2020, at which time additional opportunities for public input occurred. The final 2021 property tax levy and the final 2021 Operating and Capital Budget was approved by the City Council on December 14, 2020.

2021 Revenues & Expenditures

As in previous years, the primary emphasis in preparing the proposed budget is placed on preserving high-quality services to the citizens of Moorhead while continuing to hold the line on costs. Despite a pattern of growth in the population base of the City over the

past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support has diminished. However, Local Government Aid revenues in 2021 are projected to increase \$31,779 and State-imposed levy limits were removed beginning with levy year 2014, which allows the City to capture new construction value in the property tax levy. This ability to capture the City's growth, in terms of both new construction and increased market values, would have resulted in over \$200K in new property tax revenue for 2021.

It should also be noted the City of Moorhead has significant number of tax exempt properties, thus limiting property tax revenue. In addition and of important note, the City of Moorhead has been generous in granting commercial development property tax exemptions. As such, the City has not yet realized significant property tax receipt growth on much of its newer commercial development. 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 quicker. Ultimately, this change should result in an increase in commercial tax base sooner rather than later.

The City Manager, Finance Director, and department/division directors worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2021. This budget is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Continuing staff dialogue with the Mayor and City Council will ensure that the 2021 Operating and Capital Budget is aligned with the strategic direction, initiatives, goals, and objectives of elected officials - the policy makers for the City of Moorhead.

The City of Moorhead's 2021 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 2021 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,

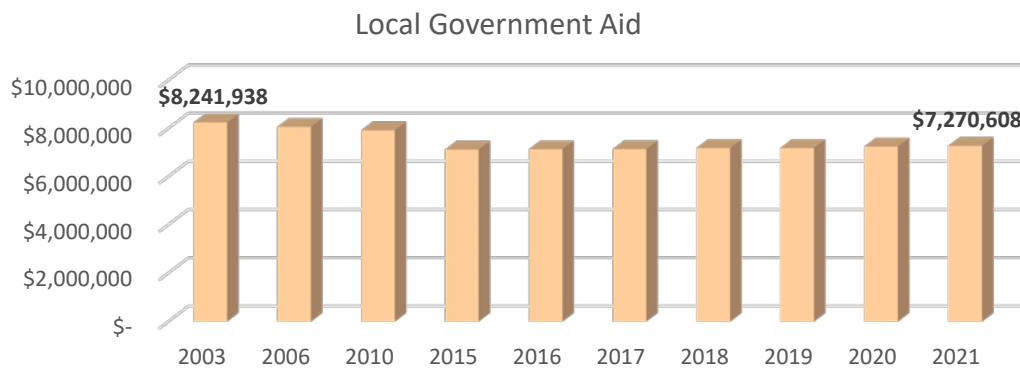
Airport, and Street Light Utility. In addition, the 2021 Budget includes the City’s Vehicle, Radio & Weapons, and Central Maintenance Shop Internal Service Funds.

2021 Budget Summary

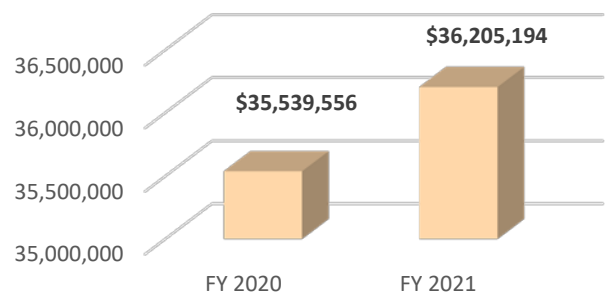
The City of Moorhead’s 2021 Operating & Capital Budget total \$93,298,495; a decrease of \$22,077,540 (19.1%) from the previous year. The majority of the reduction is due to the \$19 million wastewater capital project budgeted in 2020. Highlights for both revenues and expenditures are noted below as follows:

Projected Revenues

- o Local Government Aid (LGA) for 2021 is \$7,270,608, which is an increase of \$31,779 over the 2020 LGA allocation of \$7,238,829. The trend is *slightly* upward and legislative discussions reflect a formula designed to provide more needed aid to cities.



- o Net growth in taxable market value of \$655,765 provided an opportunity for additional tax revenue of approximately \$294,000. The increase in growth was approximately 1.87% from the prior year.



- o Changes in wages and benefits for existing employees increased the budget by approximately \$1,180,196. These personnel costs were offset by the increase in tax revenue due to additional tax capacity of approximately \$310,000. One additional position in 2021 for a half-time parks employee was added to maintain trails and facilities.

- The total Proposed 2021 Tax Levy is \$15,819,537, which is a \$310,187 increase over the previous year.
- The Electric utility transfer to the General Fund is proposed at \$7,100,000, an increase of \$125,000 from 2020 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% in the wastewater treatment rate as part of multiple rate increases required to support financing a significant infrastructure improvement project, and 3.0% in the sanitation rates to cover increases in operating costs including tipping fees charged by Clay County.
- The City Information Technology department was moved into the General Fund due to the high cost of maintaining a separate internal service fund. Transfers from the enterprise funds for technology services will continue. This move of IT into the General Fund increased total overall revenue and expenditures, but reduced transfers out by a similar amount.

Projected Expenditures

Supplemental operating budget requests were reviewed by the department heads in coordination with the City Manager and the following changes were supported within the 2021 Operating & Capital Budget. In addition, the department and division directors were directed by the City Manager to identify budget savings in other areas to help mitigate the property tax effect of these requests.

- There was a targeted reduction in annual operating costs of 2% in each department.
- The following increases are based on recommendations from the League of Minnesota Cities Insurance Trust and are primarily non-discretionary in nature:

- General Liability Insurance - 3%
 - Property Insurance - 3%
 - Auto Insurance - 3%
- A 1.5% cost of living adjustment was included in the 2021 budget as an estimated amount to be targeted for union contracts that ended in 2020. The three-year union contracts covering 2018, 2019 and 2020 will end December 31, 2020. Union negotiations for 2021 are in process at the time of this writing. Final wage and benefit costs may require budget amendments upon final negotiations for the 2021 contract year. Step increases are also included within the personnel budget accounts.
- Health insurance benefits are in the second year of a two-year option with the Lakes Area Service Cooperative and Blue Cross Blue Shield of Minnesota. These benefits were formally bid by the City in 2019 for the 2020 and 2021 budget year. The employer contribution costs for health insurance increased by approximately 5% in the 2021 budget.
- Debt service expenditures were increased by \$68,697 to manage debt payments for all outstanding G.O. Improvement Bonds. No new bonded debt was undertaken in 2020, but a bonding issue is anticipated for spring of 2021.
- The City completed the first ever, five-year Capital Improvement Plan (CIP) which includes capital purchases and projects in excess of \$5,000 each. The CIP was approved by the City Council at the December 14, 2020 meeting. The 2021 capital outlay budget was set for 2021 and estimates for future capital outlay were presented for years 2022-2025. The total capital outlay budget for 2021 is \$20,986,498, which includes street improvement projects of \$15,581,000 and enterprise outlay of \$2,517,914.
- An increase in the amount contributed by the City for services from the Lake Agassiz Regional Library System of \$13,412 is included in the 2021 budget. This additional amount is a 1.7% increase above the 2020 contribution.

2021 Staffing

The staffing level in the 2021 Budget reflects the addition of one full-time position in Legal and one half-time position in Parks.

The City Council approved the creation of an in-house civil attorney position. A civil attorney position was added to replace contracted legal services provided by the Ohnstad Twichell firm. The budget for the Legal department is apportioned into two divisions – criminal/prosecution and civil functions. The civil attorney is appointed by the City Council.

The Parks position was added to assist with the maintenance of winter trails and recreation facilities for people. Due to changes associated with COVID-19 safety and the inability of residents to gather, the City added more outdoor recreation opportunities. The maintenance of facilities required the addition of a 0.5 FTE.

Conclusion

I am proud of the 2021 Budget and thankful to all who participated and stayed engaged. I speak for our team when I say that we firmly believe the process was strategic, comprehensive, and delivered in a deliberate, open, and communicative manner. We accomplished all of this by working together – Mayor, City Council, public & staff – to ensure honest discussion, goal-setting, and thoughtful planning.

Respectfully Submitted,

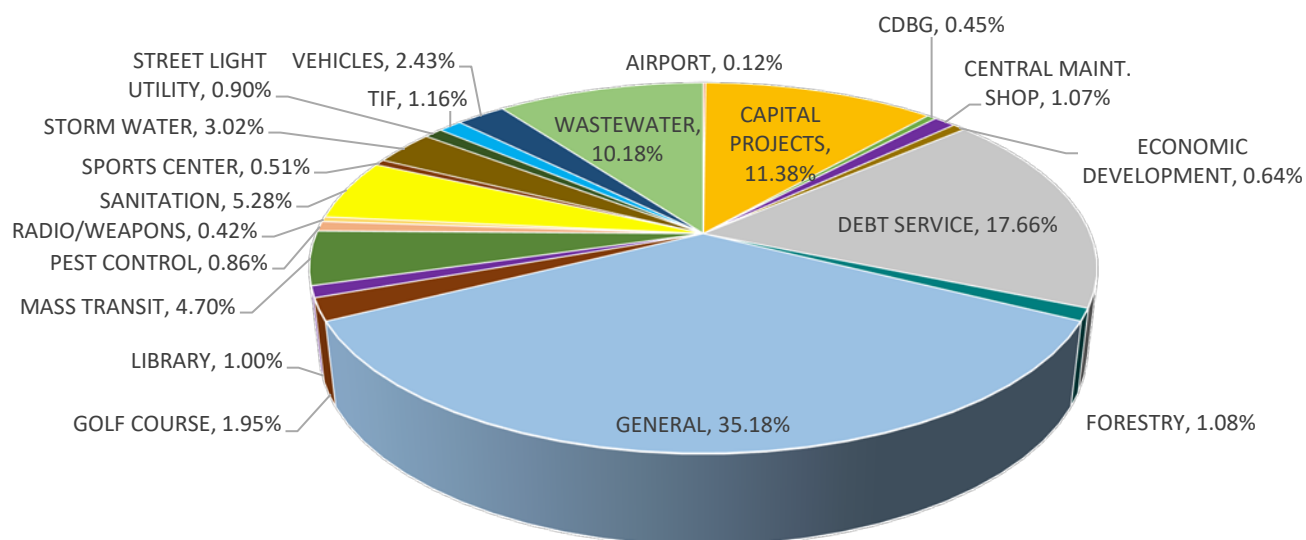
A handwritten signature in black ink, appearing to read "Dan Mahli". The signature is written in a cursive style with a large initial "D" and a long horizontal stroke at the end.

Dan Mahli
City Manager

Budget by Fund

Fund	2020	2021	Increase (Decrease)
AIRPORT	107,532	107,632	100
CAPITAL PROJECTS	11,860,650	10,618,001	(1,242,649)
CDBG	465,392	421,865	(43,527)
CENTRAL MAINT. SHOP	906,171	1,000,666	94,495
ECONOMIC DEVELOPMENT	731,877	593,877	(138,000)
DEBT SERVICE	16,749,161	16,479,574	(269,587)
FORESTRY	977,863	1,007,948	30,085
GENERAL	32,548,252	32,826,339	278,087
GOLF COURSE	1,800,755	1,820,105	19,350
INFORMATION TECH.	1,392,390 *	-	(1,392,390)
LIBRARY	919,588	933,000	13,412
MASS TRANSIT	5,055,693	4,386,426	(669,267)
PEST CONTROL	796,351	800,512	4,161
RADIO/WEAPONS	394,608	394,608	-
SANITATION	4,725,266	4,927,833	202,567
SPORTS CENTER	478,436	480,135	1,699
STORM WATER	3,085,437	2,817,031	(268,406)
STREET LIGHT UTILITY	824,311	840,450	16,139
TIF	1,317,904	1,083,300	(234,604)
VEHICLES	1,733,758	2,263,124	529,366
WASTEWATER	28,504,640	9,496,069	(19,008,571)
	<u>\$ 115,376,035</u>	<u>\$ 93,298,495</u>	<u>\$ (22,077,540)</u>

*Note: The Information Technology Department was moved into the General Fund in 2021



Strategic Initiatives



IDENTITY

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



GOVERNANCE & TEAMWORK

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

INFRASTRUCTURE

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



ECONOMY

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



COMMUNITY SAFETY & WELL-BEING

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



COMMUNICATION

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



PARTNERSHIPS

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



Budget Overview

General Description and Form of Government

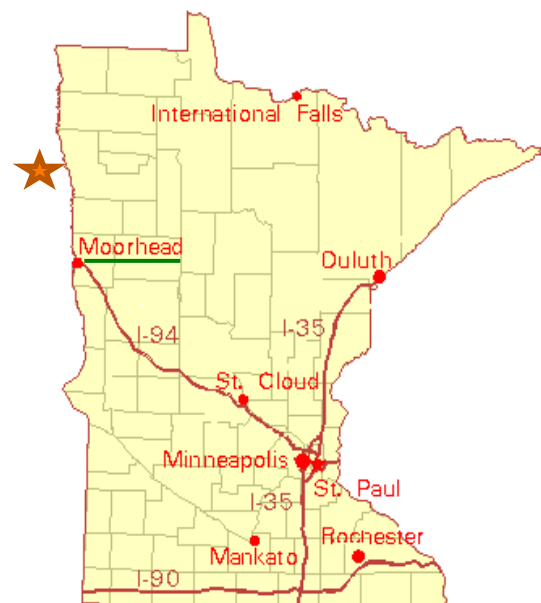
The City of Moorhead is located in the heart of the Red River Valley, 250 miles northwest of Minneapolis. It is the county seat of Clay County and a community rich in history, tradition and diversity. While Moorhead is part of a growing metropolitan region, it is distinct because of its liberal arts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

The City of Moorhead has operated under the council-manager form of government since 1985.

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

Budget and Accounting Basis

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



accounts that comprise its assets, liabilities, fund equity and expenditures, or expense, as appropriate.

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

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

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

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

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

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

Budget Process

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

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

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

Budget Calendar

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

A balanced budget approach is used throughout the budgeting process.

BUDGET SNAPSHOT 2021



Budget SNAPSHOT

As a steward of taxpayer dollars, the City of Moorhead strives to provide the best service at the lowest cost. Transparency and accountability in the budget process provides a stronger confidence in City operations. In an attempt to ensure accessibility and ease of understanding for citizens in the community, the Budget Snapshot is developed to provide information about the City’s budget process. Included in the Brief are totals for revenues and expenditures and facts about various departmental budgets. It is important to note that the City is able to maintain services and Aa3 credit rating due to prudent investing in service level enhancements as resources allow.

**City of Moorhead
Financial Achievement**

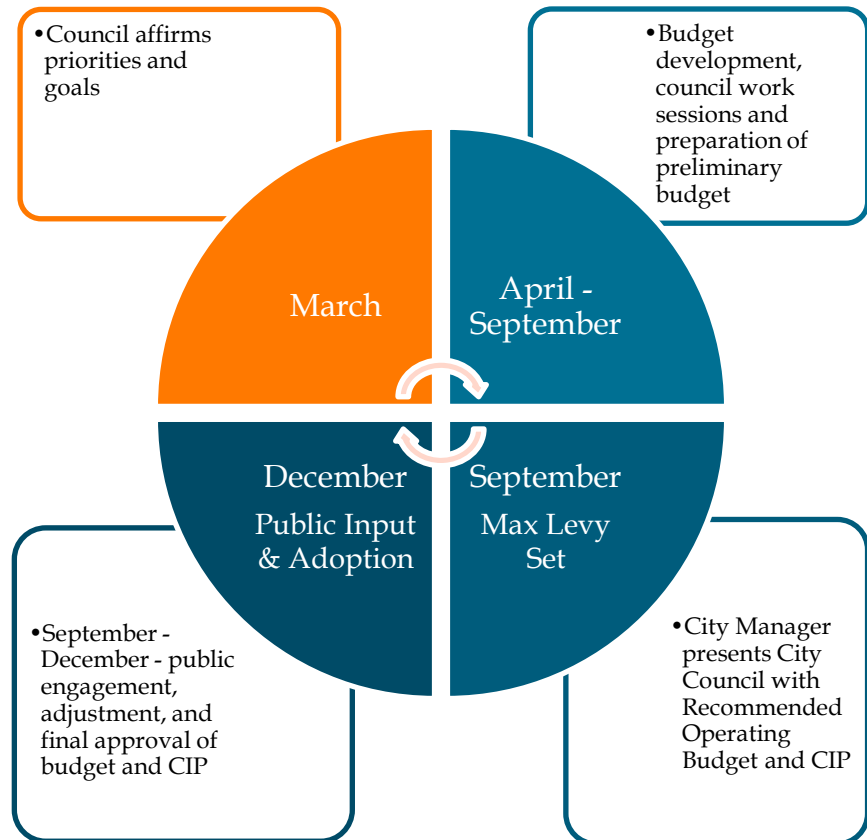
**The City of
Moorhead has
an Aa3 Credit
Rating**

Moorhead has received the Certificate of Achievement for Excellence in Financial Reporting for 39 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

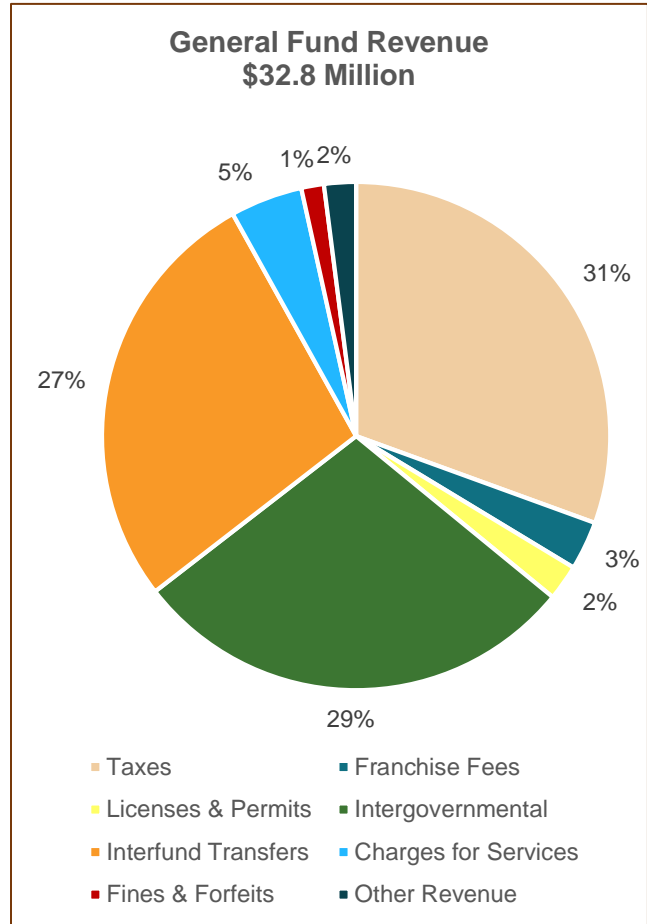
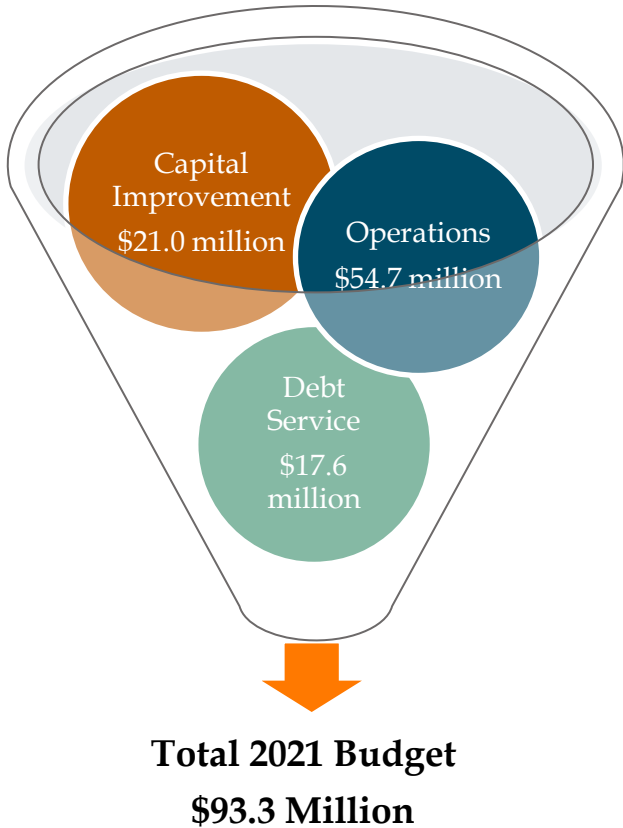
Budget Process



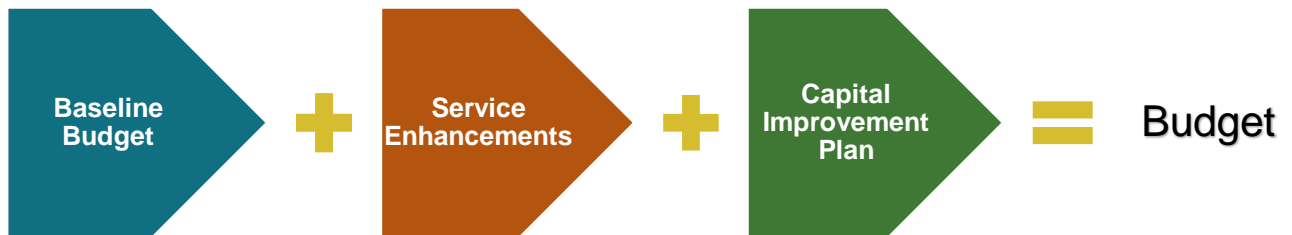
2021 Adopted Budget

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 \$93,298,495. This includes Operating and Capital Improvement expenditures. It does not include the Moorhead Public Services budget, which is a separate budget.



Budget Formula



Where the Money Comes From

General Fund Operating \$32.8 Million

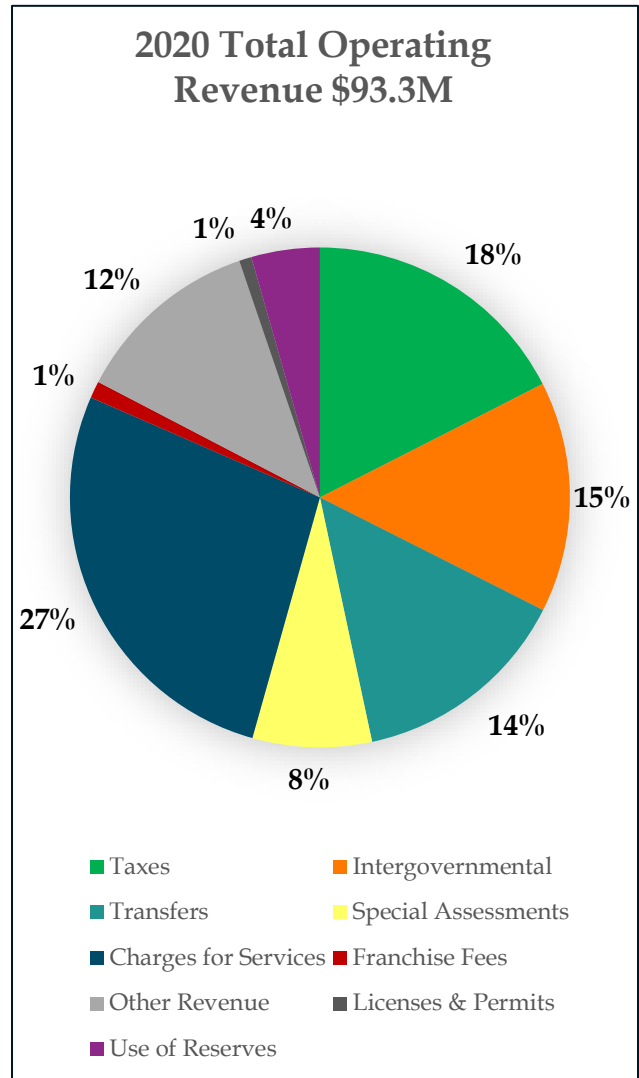
Taxpayer dollars help to support the General Fund, along with State allocated Local Government Aid, fees for services, transfers from enterprise funds, interest income and miscellaneous revenues and reserves. The Mayor and City Council can allocate funds to programs and services in any area within this 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 \$42.9 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 \$17.6 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.

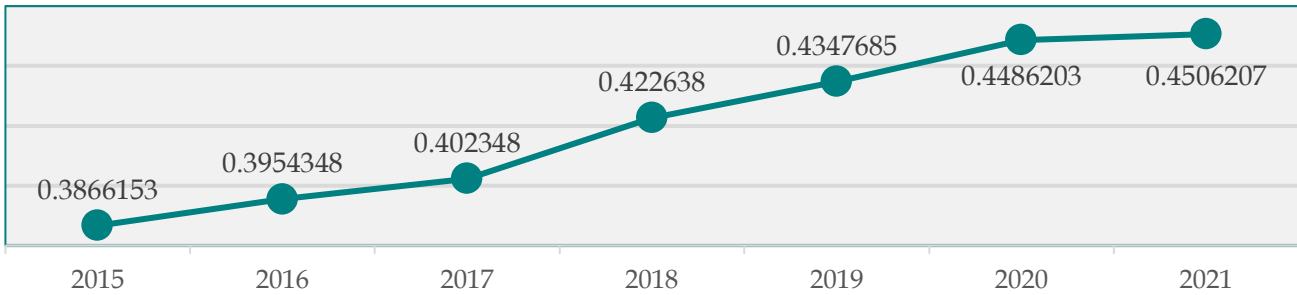


As shown in the chart, the majority of funding for the City of Moorhead budget comes from sources other than property taxes. Taxes fund 18% of the total revenues. Charges for services help fund the total budget by 27%.

Property Tax

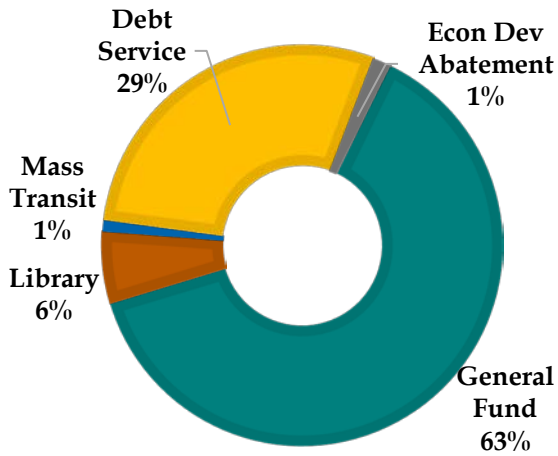
Property Tax Rates

The median residential home market value in Moorhead is \$185,900, with an annual estimated property tax of \$739. The City receives 35% of the annual tax payment. Property tax rate increases have averaged approximately 2.60% annually over the past five years.

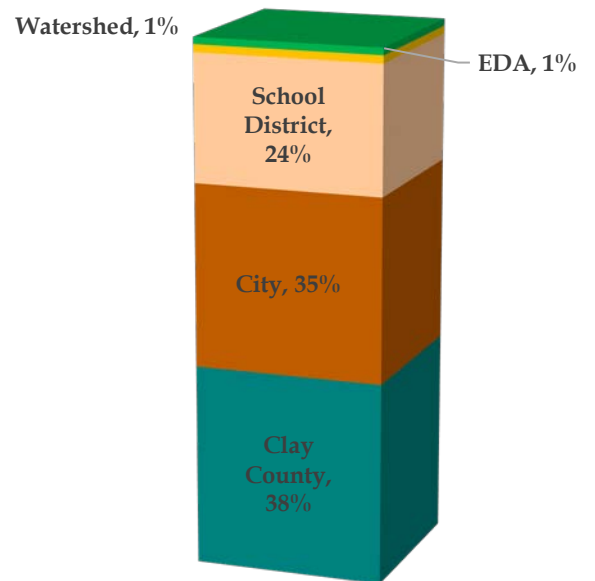


Tax Levy Distribution

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

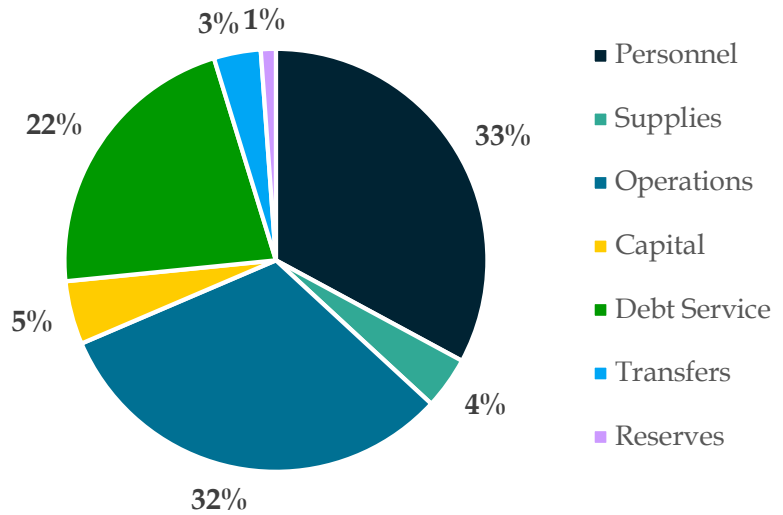


Total tax bill allocation in 2019



Where Does The Money Go?

Overall, the adopted 2021 budget includes expenditures in six major categories for all funds. The largest being personnel at \$30.7 million dollars (33%). The second largest cost is operations in the amount of \$29.6 million dollars (32%). Personnel cost is for the City’s full-time and part-time employees, which allows the City to deliver high quality services.



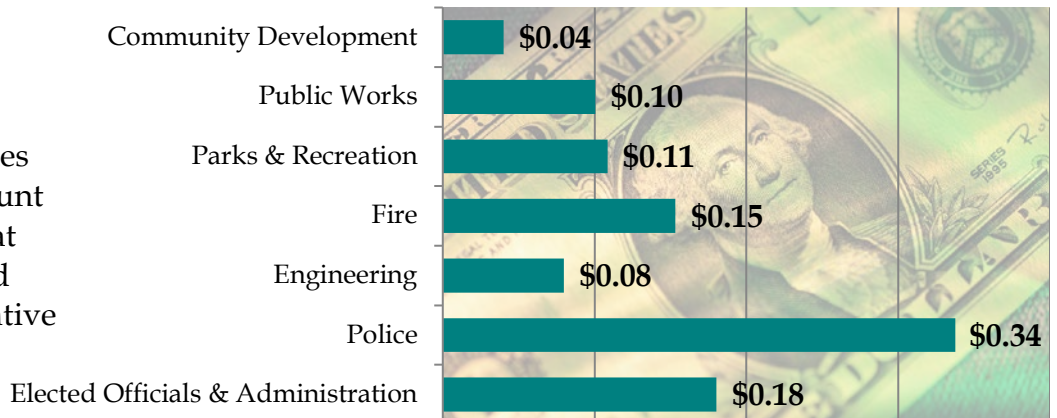
5-Year Capital Improvement Plan

The City created a 5-year capital improvement plan with approved spending for capital outlay in 2021 of \$20,986,498. Wastewater rates increased by for the second 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 2021. Purchases and projects are summarized below:



General Fund Expenditures \$32.8 million

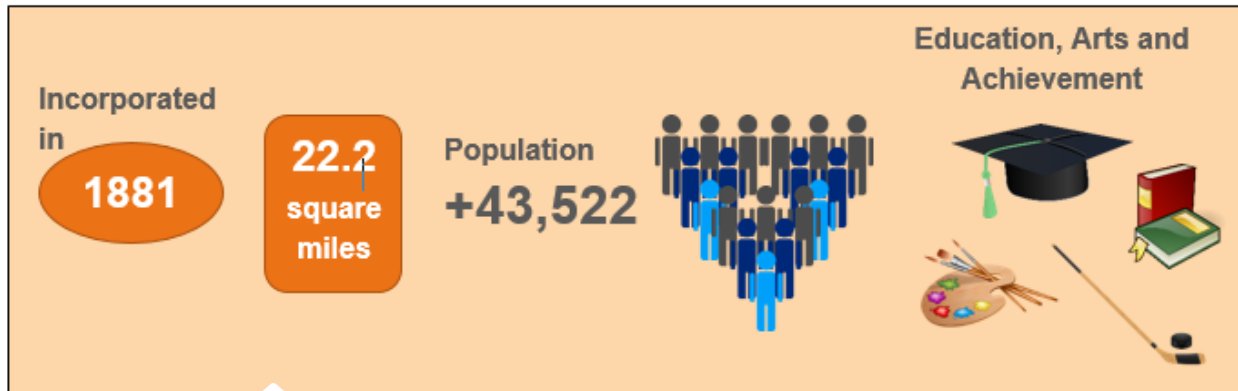
For every \$1.00 of taxes paid, the largest amount is for police services at \$0.34, with the second largest for administrative services at \$0.18.



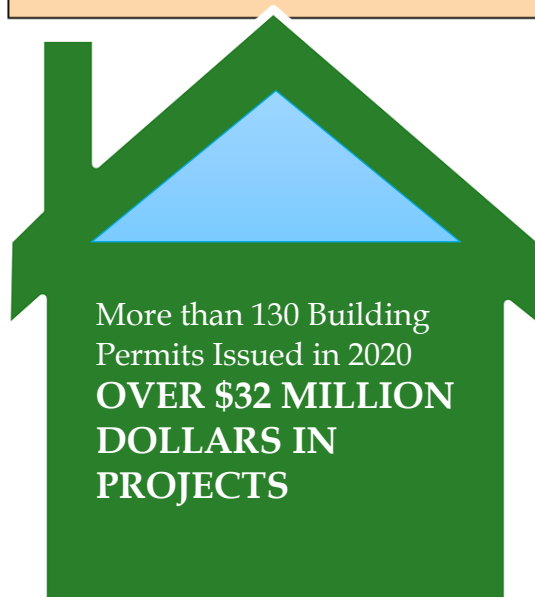
Moorhead at a Glance

Incorporated in **1881** **22.2** square miles Population **+43,522**

Education, Arts and Achievement



More than 130 Building Permits Issued in 2020
OVER \$32 MILLION DOLLARS IN PROJECTS



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



500 lane miles of pavement maintained and plowed



Annual Police Calls for Service:
Over 42,000

More than 10,000 traffic stops

911



Over 1400 annual fire calls and 2400 medical calls

Two fire stations



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2021 Adopted Budget

General Summaries by Fund

GENERAL FUND

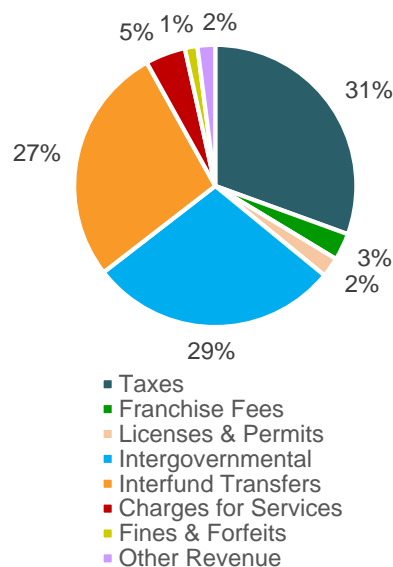
The General Fund provides for the accounting of general governmental functions related to the City's statutory obligations. Those functions include; street maintenance, engineering, human resources, fire services, police services, city council, city administration, finance, community development, neighborhood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

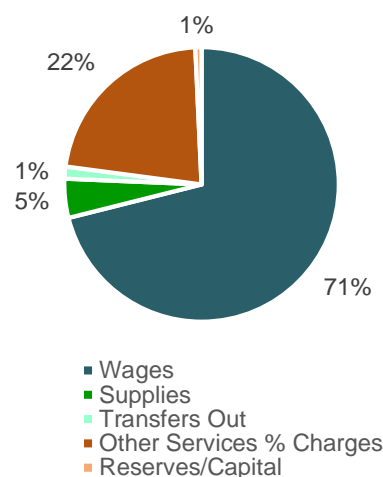
Revenues / Sources

Taxes	10,029,287
Franchise Fees	1,020,000
Licenses & Permits	742,700
Local Government Aid	7,270,608
Other Intergovernmental	2,119,085
Charges for Services	1,510,326
Fines & Forfeits	472,500
Interest	229,788
Other Revenue	436,473
Interfund Transfers	<u>8,995,572</u>
 Total Revenues / Sources	 <u><u>32,826,339</u></u>



Expenditures / Uses

Wages	23,331,703
Supplies	1,509,753
Other Services & Charges	7,280,258
Capital Outlay	195,625
Transfers to Other Funds	465,000
Fund Balance/Equity Reserves	<u>44,000</u>
 Total Expenditures / Uses	 <u><u>32,826,339</u></u>



General Fund Revenues and Other Financing Sources

	2019 Actual	2020 Budget	2021 Budget
Taxes			
Property Taxes	8,614,800	9,816,947	10,029,287
Franchise Fees	1,016,021	1,030,000	1,020,000
	<u>9,630,821</u>	<u>10,846,947</u>	<u>11,049,287</u>
Licenses & Permits	<u>722,183</u>	<u>723,470</u>	<u>742,700</u>
Intergovernmental Revenue			
Federal Grants & Aid	271,729	41,084	41,000
State - Local Government Aid	7,181,027	7,238,829	7,270,608
State - Other Grants & Aid	2,358,096	1,621,220	1,803,185
County Grants & Aid	152,670	152,150	154,150
Other Intergovernmental	273,903	117,250	120,750
	<u>10,237,425</u>	<u>9,170,533</u>	<u>9,389,693</u>
Charges for Services			
General Government	1,499,296	1,577,187	396,816
Public Safety	375,062	431,330	381,490
Highways & Streets	1,438,576	500,000	500,375
Parks & Recreation	170,195	184,995	231,645
	<u>3,483,129</u>	<u>2,693,512</u>	<u>1,510,326</u>
Fines & Forfeits			
Court Fines	260,786	251,500	270,500
Parking Fines	196,472	235,000	202,000
	<u>457,258</u>	<u>486,500</u>	<u>472,500</u>
Miscellaneous			
Interest	430,443	164,933	229,788
Rents	425,601	295,606	285,323
Asset Sales	54,488	55,000	55,000
Other Revenue	155,792	134,991	96,150
	<u>1,066,324</u>	<u>650,530</u>	<u>666,261</u>
Total Revenues	25,597,140	24,571,492	23,830,767
Transfers from Other Funds			
Electric	6,850,000	6,975,000	7,100,000
Water	466,863	506,400	506,400
Wastewater Treatment	424,900	412,175	412,175
Storm Water	139,800	407,153	409,203
Sanitation	498,850	234,527	234,527
Pest Control	93,970	100,527	100,527
Forestry	45,500	47,329	47,329
Street Light Utility	41,100	43,411	43,411
Tax Forfeit Lots	92,803		
Capital Improvement	21,000		
Park	388,149	363,149	
Self Insurance			50,000
Radio/Weapons			42,000
From Reserves		<u>310,000</u>	<u>50,000</u>
Total Revenues and Other Financing Sources	<u>34,660,075</u>	<u>33,971,163</u>	<u>32,826,339</u>

General Fund Expenditures and Other Financing Uses

	2019 Actual	2020 Budget	2021 Budget
Elected Officials & Citywide Administration			
Mayor & Council	298,329	292,714	278,543
Programs, Services, Activities	120,011	114,086	116,586
City Manager	608,005	763,204	726,271
Governmental Affairs & Comm.	144,064	262,033	283,075
City Clerk	153,456	180,130	171,494
Elections & Voters	51,648	65,000	78,775
Finance	1,012,459	931,338	966,056
Assessing	460,172	529,567	468,002
Criminal Prosecution	699,564	1,157,141	624,987
Civil Prosecution			259,312
Human Resources	393,106	396,923	393,594
Citywide Employee Training		100,000	
Information Technology	1,385,604	1,392,390	1,411,469
Self Insurance	32,633	88,000	88,000
Cable Capital Support		44,000	44,000
	<u>5,359,051</u>	<u>6,316,526</u>	<u>5,910,164</u>
Police Department			
Administration	942,279	889,748	999,035
Red River Regional Dispatch	894,890	921,849	949,352
Support Services	960,888	1,038,920	976,423
Community Policing	72,340	110,629	108,234
Tri-College Partnership	3,440	8,919	8,919
Investigative	1,470,399	1,632,458	1,541,471
Patrol	6,093,318	5,941,942	5,878,851
DARE	120,080	119,026	124,874
Youth Services	112,577	118,189	120,503
Bike Patrol	796	1,845	1,845
Tactical Team	15,744	16,000	16,000
K-9	32,586	14,245	14,245
Drug Court		10,000	10,000
Community Service	245,786	258,993	252,538
Server Training	1,062	3,686	3,686
Grant Funded Activities	221,488	80,323	80,324
	<u>11,187,673</u>	<u>11,166,772</u>	<u>11,086,300</u>
Engineering			
Engineering	2,023,529	2,300,118	2,182,060
City Traffic Signals	100,768	87,500	78,000
MnDOT Traffic Signals	70,279	55,000	48,000
Engineering Street Maintenance	304,087	310,000	310,000
	<u>2,498,663</u>	<u>2,752,618</u>	<u>2,618,060</u>

General Fund Expenditures and Other Financing Uses - Continued

	2019 Actual	2020 Budget	2021 Budget
Fire Department			
Fire Protection	4,268,428	4,434,393	4,542,866
HazMat Training Trailer		2,497	2,497
Fire Training	54,342	36,892	19,814
Fire Prevention	297,457	329,769	314,827
Emergency Management	4,304	3,004	996
Grant Funded Activities	418,116	151,219	151,219
	<u>5,042,647</u>	<u>4,957,774</u>	<u>5,032,219</u>
Parks Department			
Recreation Administration	1,425,268	1,396,613	1,031,097
Swimming Pools	234,396	267,781	260,383
Centennial Complex	69,269	101,907	89,567
Southside Regional Park	55,990	71,199	63,549
Ice Show	11,641	13,523	13,523
Learn to Skate	14,707	16,998	16,998
Self Defense	288	1,200	1,200
Youth Gymnastics	2,662	2,967	2,967
Spring/Summer/Fall NRC Program	44,509	52,800	52,800
Warminighouses	30,119	28,966	28,966
Senior Citizen Programs	83,050	89,393	90,669
Youth Basketball	1,373	4,652	2,114
Youth Baseball/Softball	8,536	12,772	12,772
Integrated Rec Programs	4,560	9,143	8,509
Tennis	3,677	7,358	4,646
Frostival-Kickball	2,025	720	
Adaptive Soccer	708	1,000	1,000
Gooseberry Park Players	7,900	7,900	7,900
Mini Basketball	661		
Open Gyms - Jr High & Armory	868	2,257	1,448
Tae Kwon Do	12,288	16,500	14,025
Special Events	50,934	53,858	54,578
Youth Volleyball	953	1,416	1,416
Dance	818		1,350
Art Program	5,826	7,777	8,946
Preschoold Camp	3,955	5,516	5,516
Fitness Programs	2,205	7,000	7,000
Multi-Sport Youth Camp 4-6 Yrs	469	997	997
Scholarship Program	15,244	15,000	15,000
Adult Kickball League		1,303	1,303
Youth Flag Football	10,196	12,022	12,022
Canoe / Kayak Rental	3,063	6,715	6,715
Adaptive Baseball/Softball	1,575	2,591	2,591
Park Grant Activity	840,683		
Park Maintenance	1,210,102	1,226,197	1,284,617
Hjemkomst Center	463,352	527,008	453,526
	<u>4,623,870</u>	<u>3,973,049</u>	<u>3,559,710</u>

General Fund Expenditures and Other Financing Uses - Continued

Public Works Department

General Government Building	307,916	316,357	243,084
Citywide Facilities	105,055	188,098	78,685
Street & Alley	2,019,691	1,929,495	1,989,214
Wheelage Tax Projects	80,511	80,000	80,000
Street Cleaning	243,895	220,450	220,450
Snow & Ice	523,464	229,045	343,275
Traffic Signs	113,222	124,741	120,136
Public Works Facility	202,264	220,077	221,582
	<u>3,596,018</u>	<u>3,308,263</u>	<u>3,296,426</u>

Community Development

Planning & Zoning	310,552	423,932	426,519
Community Development	(257)		
Neighborhood Services	157,421	143,699	126,485
Rental Registration	296,871	286,160	146,247
Building Codes	599,789	642,370	624,209
	<u>1,364,376</u>	<u>1,496,161</u>	<u>1,323,460</u>

**Total Expenditures and Other
Financing Uses**

	<u>33,672,298</u>	<u>33,971,163</u>	<u>32,826,339</u>
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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for particular purposes. Revenues generally consist of property taxes as well as intergovernmental revenues. Other revenues include fees and charges, donations and other miscellaneous revenues sources. Expenditures include wages and employee benefits, supplies, and other charges. Some capital expenditures may be included

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

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

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

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

	Library	Community Development	Mass Transit	Economic Development	Total
Revenues / Sources					
Taxes	913,000			506,137	1,419,137
Other Intergovernmental		266,803	3,784,959	150	4,051,912
Charges for Services			432,924	5,590	438,514
Interest			11,000	32,000	43,000
Other Revenue	20,000	151,392	3,900		175,292
Interfund Transfers			150,000	50,000	200,000
Uses of Reserves		3,670	3,643		7,313
Total Revenues / Sources	<u>933,000</u>	<u>421,865</u>	<u>4,386,426</u>	<u>593,877</u>	<u>6,335,168</u>
Expenditures / Uses					
Wages		115,472	342,890	201,824	660,186
Supplies	6,390	1,125	7,034	4,150	18,699
Other Services & Charges	926,610	305,268	3,249,169	380,035	4,861,082
Capital Outlay			787,333		787,333
Fund Balance Equity Reserves				7,868	7,868
Total Expenditures / Uses	<u>933,000</u>	<u>421,865</u>	<u>4,386,426</u>	<u>593,877</u>	<u>6,335,168</u>

LIBRARY

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Taxes	881,232	899,588	913,000
Other Intergovernmental	11		
Interest	565		
Other Revenue	20,846	20,000	20,000
Total Revenues / Sources	902,654	919,588	933,000
Expenditures / Uses			
Supplies	6,052	3,500	6,390
Other Services & Charges	897,441	916,088	926,610
Total Expenditures / Uses	903,493	919,588	933,000

COMMUNITY DEVELOPMENT

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	204,450	239,000	266,803
Other Revenue	193,620	226,392	151,392
Uses of Reserves			3,670
Total Revenues / Sources	398,070	465,392	421,865
Expenditures / Uses			
Wages	101,926	109,779	115,472
Supplies	983	1,325	1,125
Other Services & Charges	268,064	339,861	305,268
Fund Balance/Equity Reserves		14,427	
Total Expenditures / Uses	370,973	465,392	421,865

MASS TRANSIT

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Taxes	149,515	149,262	
Other Intergovernmental	2,776,701	4,090,238	3,784,959
Charges for Services	441,987	455,640	432,924
Interest	38,461	11,180	11,000
Other Revenue	45,554	3,900	3,900
Interfund Transfers	117,080	150,000	150,000
Uses of Reserves		195,473	3,643
Total Revenues / Sources	<u>3,569,298</u>	<u>5,055,693</u>	<u>4,386,426</u>
<u>Expenditures / Uses</u>			
Wages	295,711	327,982	342,890
Supplies	411	7,000	7,034
Other Services & Charges	2,745,415	3,477,570	3,249,169
Capital Outlay	184,148	1,208,158	787,333
Fund Balance/Equity Reserves		34,983	
Total Expenditures / Uses	<u>3,225,685</u>	<u>5,055,693</u>	<u>4,386,426</u>

ECONOMIC DEVELOPMENT

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Taxes	438,269	546,137	506,137
Other Intergovernmental	155	150	150
Charges for Services	4,725	5,590	5,590
Interest	65,041	10,000	32,000
Other Revenue	337,463	120,000	
Interfund Transfers	100,000	50,000	50,000
Total Revenues / Sources	<u>945,653</u>	<u>731,877</u>	<u>593,877</u>
<u>Expenditures / Uses</u>			
Wages	196,946	208,261	201,824
Supplies	5,910	4,150	4,150
Other Services & Charges	467,037	398,725	380,035
Transfers to Other Funds	92,803		
Fund Balance/Equity Reserves		120,741	7,868
Total Expenditures / Uses	<u>762,696</u>	<u>731,877</u>	<u>593,877</u>

DEBT SERVICE FUNDS

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

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

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

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

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

	Tax Increment	Special Assessment	G.O. Bond	Total
<u>Revenues / Sources</u>				
Taxes		4,512,250		4,512,250
Tax Increments	1,054,739			1,054,739
Other Intergovernmental		217,300		217,300
Interest		14,955		14,955
Special Assessments		7,073,013		7,073,013
Other Revenue		209,135		209,135
Interfund Transfers		1,308,400		1,308,400
Uses of Reserves	28,561	3,093,492	51,029	3,173,082
Total Revenues / Sources	<u>1,083,300</u>	<u>16,428,545</u>	<u>51,029</u>	<u>17,562,874</u>
<u>Expenditures / Uses</u>				
Other Services & Charges		18,600		18,600
Debt Service	1,046,936	16,088,927	51,029	17,186,892
Fund Balance/Equity Reserves	36,364	321,018		357,382
Total Expenditures / Uses	<u>1,083,300</u>	<u>16,428,545</u>	<u>51,029</u>	<u>17,562,874</u>

TAX INCREMENT

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Tax Increments	1,072,092	1,080,454	1,054,739
Other Intergovernmental	12,990		
Interest	8,763		
Uses of Reserves		<u>237,450</u>	<u>28,561</u>
Total Revenues / Sources	<u><u>1,093,845</u></u>	<u><u>1,317,904</u></u>	<u><u>1,083,300</u></u>
<u>Expenditures / Uses</u>			
Other Services & Charges	45,356		
Debt Service	964,702	1,214,513	1,046,936
Fund Balance/Equity Reserves		<u>103,391</u>	<u>36,364</u>
Total Expenditures / Uses	<u><u>1,010,058</u></u>	<u><u>1,317,904</u></u>	<u><u>1,083,300</u></u>

SPECIAL ASSESSMENT

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Taxes	5,033,170	4,957,995	4,512,250
Other Intergovernmental	512,775	343,195	217,300
Interest	671,251	20,131	14,955
Special Assessments	9,949,815	7,378,242	7,073,013
Other Revenue	91,319	201,498	209,135
Bond Proceeds	6,363,697		
Interfund Transfers	1,312,999	1,311,067	1,308,400
Uses of Reserves		<u>2,434,973</u>	<u>3,093,492</u>
Total Revenues / Sources	<u><u>23,935,026</u></u>	<u><u>16,647,101</u></u>	<u><u>16,428,545</u></u>
<u>Expenditures / Uses</u>			
Other Services & Charges	104,241	9,300	18,600
Debt Service	21,580,582	15,980,361	16,088,927
Transfers to Other Funds	33,186		
Fund Balance/Equity Reserves		<u>657,440</u>	<u>321,018</u>
Total Expenditures / Uses	<u><u>21,718,009</u></u>	<u><u>16,647,101</u></u>	<u><u>16,428,545</u></u>

GENERAL OBLIGATION BOND

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Taxes	102,332	102,060	
Interest	1,747		
Uses of Reserves			51,029
Total Revenues / Sources	<u>104,079</u>	<u>102,060</u>	<u>51,029</u>
<u>Expenditures / Uses</u>			
Debt Service	<u>102,057</u>	<u>102,060</u>	<u>51,029</u>
Total Expenditures / Uses	<u>102,057</u>	<u>102,060</u>	<u>51,029</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.

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
<u>Revenues / Sources</u>			
Taxes		365,000	365,000
Interfund Transfers	2,283,000		2,283,000
Other Revenue		7,970,001	7,970,001
	<u>2,283,000</u>	<u>8,335,001</u>	<u>10,618,001</u>
Total Revenues / Sources	<u>2,283,000</u>	<u>8,335,001</u>	<u>10,618,001</u>
<u>Expenditures / Uses</u>			
Supplies	107,350		107,350
Other Services & Charges	391,420	7,970,001	8,361,421
Capital Outlay	1,033,230		1,033,230
Transfers to Other Funds	676,000		676,000
Fund Balance/Equity Reserves	75,000	365,000	440,000
	<u>2,283,000</u>	<u>8,335,001</u>	<u>10,618,001</u>
Total Expenditures / Uses	<u>2,283,000</u>	<u>8,335,001</u>	<u>10,618,001</u>

CAPITAL IMPROVEMENT

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Interest	37,594		
Other Revenue	10,025		
Sale of Property	555,000		
Bond Proceeds	400,000		
Interfund Transfers	3,570,666	2,821,150	2,283,000
Uses of Reserves		294,500	
Total Revenues / Sources	<u>4,573,285</u>	<u>3,115,650</u>	<u>2,283,000</u>
<u>Expenditures / Uses</u>			
Supplies	75,223	92,000	107,350
Other Services & Charges	763,102	358,500	391,420
Capital Outlay	726,913	1,885,150	1,033,230
Transfers to Other Funds	747,080	705,000	676,000
Fund Balance/Equity Reserves		75,000	75,000
Total Expenditures / Uses	<u>2,312,318</u>	<u>3,115,650</u>	<u>2,283,000</u>

PERMANENT IMPROVEMENT

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Taxes			365,000
Other Intergovernmental	1,535,252		
Other Revenue	11,232		
Bond Proceeds	6,777,260	8,745,000	7,970,001
Total Revenues / Sources	<u>8,323,744</u>	<u>8,745,000</u>	<u>8,335,001</u>
<u>Expenditures / Uses</u>			
Supplies	6,840		
Other Services & Charges	2,209,934	8,745,000	7,970,001
Capital Outlay	8,028,112		
Fund Balance/Equity Reserves			365,000
Total Expenditures / Uses	<u>10,244,886</u>	<u>8,745,000</u>	<u>8,335,001</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
Revenues / Sources										
Licenses & Permits							5,050			5,050
Other Intergov'tl	210	2,000	201,440	840	330	540	45,180	28,732		279,272
Charges for Services	2,795,688	9,154,536	4,668,000	1,220,115	72,857	940,500	742,217		838,450	20,432,363
Interest	21,133	74,778	5,000	28,000		4,529	2,507		2,000	137,947
Special Assessments		116,195								116,195
Other Revenue		39,440	49,750	97,900	239,918	500	415	78,900		506,823
Interfund Transfers				473,250						473,250
Uses of Reserves		109,120	3,643		167,030	61,879	5,143			346,815
Total Revenues / Sources	2,817,031	9,496,069	4,927,833	1,820,105	480,135	1,007,948	800,512	107,632	840,450	22,297,715
Expenditures / Uses										
Wages	339,148	1,712,094	1,903,066	955,063	394,092	723,706	260,891			6,288,060
Supplies	25,700	666,275	346,000	186,529	64,942	98,575	75,750	7,625		1,471,396
Other Services & Charges	1,305,070	3,232,042	2,444,240	585,450	21,101	138,338	363,344	100,007	715,100	8,904,692
Capital Outlay		100,000								100,000
Debt Service		3,193,483								3,193,483
Transfers to Other Funds	1,144,853	592,175	234,527			47,329	100,527		43,411	2,162,822
Fund Balance/Equity Reserves	2,260			93,063					81,939	177,262
Total Expenditures / Uses	2,817,031	9,496,069	4,927,833	1,820,105	480,135	1,007,948	800,512	107,632	840,450	22,297,715

STORM WATER

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	210	210	210
Charges for Services	2,761,468	2,752,424	2,795,688
Interest	55,550	21,133	21,133
Other Revenue	122		
Uses of Reserves		311,670	
Total Revenues / Sources	<u>2,817,350</u>	<u>3,085,437</u>	<u>2,817,031</u>
Expenditures / Uses			
Wages	188,064	326,402	339,148
Supplies	74,297	30,150	25,700
Other Services & Charges	1,946,958	1,466,415	1,305,070
Transfers to Other Funds	977,969	1,262,470	1,144,853
Fund Balance/Equity Reserves			2,260
Total Expenditures / Uses	<u>3,187,288</u>	<u>3,085,437</u>	<u>2,817,031</u>

WASTEWATER TREATMENT

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	1,420	3,870	2,000
Charges for Services	8,605,636	9,043,952	9,154,536
Interest	183,246	74,778	74,778
Special Assessments	165,546	342,600	116,195
Bond Proceeds		19,000,000	
Other Revenue	44,165	39,440	39,440
Uses of Reserves			109,120
Total Revenues / Sources	<u>9,000,013</u>	<u>28,504,640</u>	<u>9,496,069</u>
Expenditures / Uses			
Wages	1,581,528	1,642,337	1,712,094
Supplies	594,937	673,275	666,275
Other Services & Charges	4,863,665	3,159,056	3,232,042
Capital Outlay		19,100,000	100,000
Debt Service	701,729	3,240,436	3,193,483
Transfers to Other Funds	774,890	592,175	592,175
Fund Balance/Equity Reserves		97,361	
Total Expenditures / Uses	<u>8,516,749</u>	<u>28,504,640</u>	<u>9,496,069</u>

SANITATION

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	280,690	201,440	201,440
Charges for Services	4,477,517	4,445,820	4,668,000
Interest	17,277	5,000	5,000
Other Revenue	38,375	67,750	49,750
Uses of Reserves		5,256	3,643
Total Revenues / Sources	<u>4,813,859</u>	<u>4,725,266</u>	<u>4,927,833</u>
<u>Expenditures / Uses</u>			
Wages	1,647,634	1,830,449	1,903,066
Supplies	245,242	346,050	346,000
Other Services & Charges	2,423,706	2,314,240	2,444,240
Transfers to Other Funds	593,210	234,527	234,527
Total Expenditures / Uses	<u>4,909,792</u>	<u>4,725,266</u>	<u>4,927,833</u>

GOLF COURSES

	2019 Actual	2020 Budget	2021 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	840	840	840
Charges for Services	1,180,768	1,187,115	1,220,115
Interest	20,885	28,000	28,000
Other Revenue	90,769	111,550	97,900
Interfund Transfers	473,250	473,250	473,250
Total Revenues / Sources	<u>1,766,512</u>	<u>1,800,755</u>	<u>1,820,105</u>
<u>Expenditures / Uses</u>			
Wages	890,227	911,744	955,063
Supplies	168,869	192,129	186,529
Other Services & Charges	625,239	600,700	585,450
Transfers to Other Funds	134,125		
Fund Balance/Equity Reserves		96,182	93,063
Total Expenditures / Uses	<u>1,818,460</u>	<u>1,800,755</u>	<u>1,820,105</u>

SPORTS CENTER

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	330	330	330
Charges for Services	119,776	111,458	72,857
Interest	16,146	6,699	
Other Revenue	314,698	329,428	239,918
Uses of Reserves			167,030
Total Revenues / Sources	<u>450,950</u>	<u>447,915</u>	<u>480,135</u>
Expenditures / Uses			
Wages	322,534	360,048	394,092
Supplies	56,121	67,610	64,942
Other Services & Charges	2,305,224	20,257	21,101
Transfers to Other Funds	<u>1,082,700</u>		
Total Expenditures / Uses	<u>3,766,579</u>	<u>447,915</u>	<u>480,135</u>

FORESTRY

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	540	540	540
Charges for Services	929,621	940,500	940,500
Fines & Forfeits	7		
Interest	9,594	4,529	4,529
Other Revenue	1,541	500	500
Uses of Reserves		31,794	61,879
Total Revenues / Sources	<u>941,303</u>	<u>977,863</u>	<u>1,007,948</u>
Expenditures / Uses			
Wages	615,878	693,621	723,706
Supplies	79,848	98,575	98,575
Other Services & Charges	140,429	138,338	138,338
Transfers to Other Funds	<u>63,700</u>	<u>47,329</u>	<u>47,329</u>
Total Expenditures / Uses	<u>899,855</u>	<u>977,863</u>	<u>1,007,948</u>

ANIMAL CONTROL

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Licenses & Permits	4,927	5,050	5,050
Charges for Services	116,231	111,672	111,672
Interest	333		
Other Revenue	550		
Total Revenues / Sources	<u>122,041</u>	<u>116,722</u>	<u>116,722</u>
Expenditures / Uses			
Other Services & Charges	52,289	50,587	50,587
Transfers to Other Funds	68,120	66,135	66,135
Total Expenditures / Uses	<u>120,409</u>	<u>116,722</u>	<u>116,722</u>

RIGHT-OF-WAY MAINTENANCE

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Other Intergovernmental	46,503	45,180	45,180
Charges for Services	355,622	395,145	394,845
Interest	5,200		
Other Revenue	3,985	415	415
Uses of Reserves			4,481
Total Revenues / Sources	<u>411,310</u>	<u>440,740</u>	<u>444,921</u>
Expenditures / Uses			
Wages	196,023	244,442	248,623
Supplies	57,638	74,500	74,500
Other Services & Charges	136,098	100,654	100,654
Transfers to Other Funds	24,180	21,144	21,144
Total Expenditures / Uses	<u>413,939</u>	<u>440,740</u>	<u>444,921</u>

MOSQUITO CONTROL

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Charges for Services	218,188	235,700	235,700
Interest	9,613	2,507	2,507
Other Revenue	1		
Uses of Reserves		325	662
Total Revenues / Sources	<u>227,802</u>	<u>238,532</u>	<u>238,869</u>
<u>Expenditures / Uses</u>			
Wages	10,850	11,931	12,268
Supplies	1,240	1,250	1,250
Other Services & Charges	206,851	212,103	212,103
Transfers to Other Funds	15,260	13,248	13,248
Total Expenditures / Uses	<u>234,201</u>	<u>238,532</u>	<u>238,869</u>

AIRPORT

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	689,930	28,732	28,732
Fines & Forfeits	210		
Other Revenue	70,918	78,800	78,900
Total Revenues / Sources	<u>761,058</u>	<u>107,532</u>	<u>107,632</u>
<u>Expenditures / Uses</u>			
Supplies	7,341	7,625	7,625
Other Services & Charges	655,836	99,907	100,007
Total Expenditures / Uses	<u>663,177</u>	<u>107,532</u>	<u>107,632</u>

STREET LIGHT UTILITY

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Charges for Services	838,424	822,000	838,450
Interest	3,202		2,000
Other Revenue	143,559		
Uses of Reserves		2,311	-
Total Revenues / Sources	<u>985,185</u>	<u>824,311</u>	<u>840,450</u>
Expenditures / Uses			
Other Services & Charges	714,799	780,900	715,100
Transfers to Other Funds	57,540	43,411	43,411
Fund Balance/Equity Reserves			81,939
Total Expenditures / Uses	<u>772,339</u>	<u>824,311</u>	<u>840,450</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.

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.

	Vehicles & Equipment	Central Mtce Shop	Radio & Weapons	Total
<u>Revenues / Sources</u>				
Charges for Services	1,667,758	931,171	389,608	2,988,537
Interest			5,000	5,000
Other Revenue	60,000			60,000
Use of Reserves	535,366	69,495		604,861
Total Revenues / Sources	<u>2,263,124</u>	<u>1,000,666</u>	<u>394,608</u>	<u>3,658,398</u>
<u>Expenditures / Uses</u>				
Wages	26,230	373,213		399,443
Supplies	500	601,500	8,000	610,000
Other Services & Charges	23,000	25,953	97,797	146,750
Capital Outlay	2,213,394		200,000	2,413,394
Transfers to Other Funds			42,000	42,000
Fund Balance/Equity Reserves			46,811	46,811
Total Expenditures / Uses	<u>2,263,124</u>	<u>1,000,666</u>	<u>394,608</u>	<u>3,658,398</u>

VEHICLES & EQUIPMENT

	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Charges for Services	1,833,888	1,658,758	1,667,758
Interest	78,676		
Other Revenue	32,464	75,000	60,000
Uses of Reserves			535,366
Total Revenues / Sources	<u>1,945,028</u>	<u>1,733,758</u>	<u>2,263,124</u>
Expenditures / Uses			
Wages	34,548	29,188	26,230
Supplies	45	500	500
Other Services & Charges	1,654,582	39,000	23,000
Capital Outlay		1,521,319	2,213,394
Fund Balance/Equity Reserves		143,751	
Total Expenditures / Uses	<u>1,689,175</u>	<u>1,733,758</u>	<u>2,263,124</u>

CENTRAL MAINTENANCE SHOP

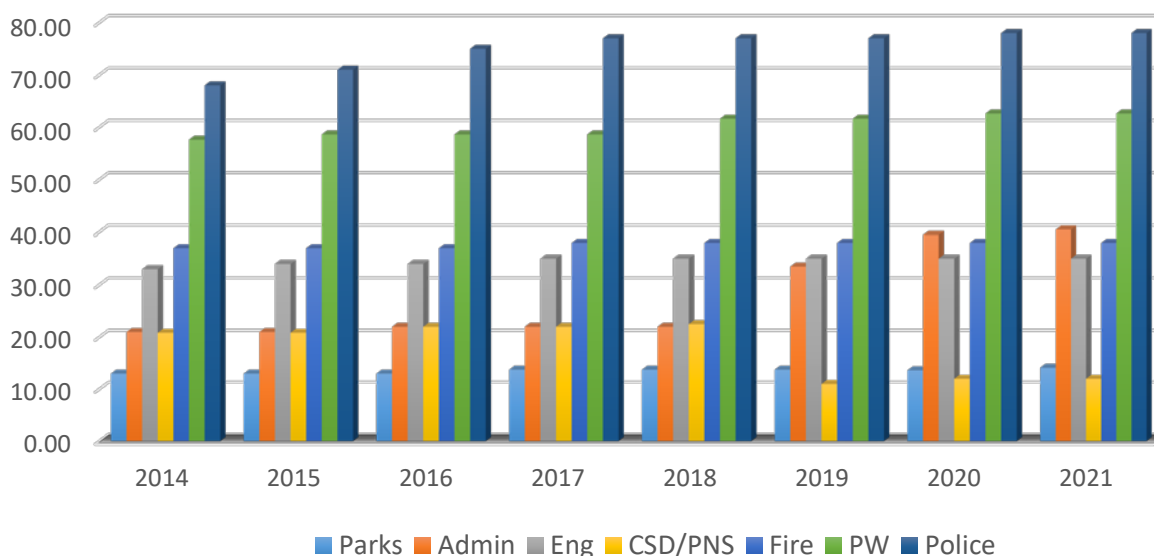
	2019 Actual	2020 Budget	2021 Budget
Revenues / Sources			
Charges for Services	1,770,881	906,171	931,171
Other Revenue	839		
Uses of Reserves			69,495
Total Revenues / Sources	<u>1,771,720</u>	<u>906,171</u>	<u>1,000,666</u>
Expenditures / Uses			
Wages	281,475	357,207	373,213
Supplies	1,451,481	520,905	601,500
Other Services & Charges	46,864	28,059	25,953
Total Expenditures / Uses	<u>1,779,820</u>	<u>906,171</u>	<u>1,000,666</u>

RADIO & WEAPONS

	2019 <u>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
<u>Revenues / Sources</u>			
Charges for Services	372,372	389,608	389,608
Interest	42,195	5,000	5,000
Other Revenue	<u>2</u>		
Total Revenues / Sources	<u><u>414,569</u></u>	<u><u>394,608</u></u>	<u><u>394,608</u></u>
<u>Expenditures / Uses</u>			
Supplies	2,835	8,000	8,000
Other Services & Charges	243,541	97,797	97,797
Capital Outlay		200,000	200,000
Transfers to Other Funds			42,000
Fund Balance/Equity Reserves		<u>88,811</u>	<u>46,811</u>
Total Expenditures / Uses	<u><u>246,376</u></u>	<u><u>394,608</u></u>	<u><u>394,608</u></u>

STAFFING LEVEL

Full-Time Equivalent - FTEs



DEPT	2014	2015	2016	2017	2018	2019	2020	2021*
PARKS	13.000	13.000	13.000	13.750	13.750	13.750	13.630	14.130
ADMIN	21.000	21.000	22.000	22.000	22.000	33.500	39.480	40.480
ENG	33.000	34.000	34.000	35.000	35.000	35.000	35.000	35.000
CSD/PNS	20.850	20.850	22.000	22.000	22.500	11.000	12.000	12.000
FIRE	37.000	37.000	37.000	38.000	38.000	38.000	38.000	38.000
PW	57.630	58.630	58.630	58.630	61.630	61.630	62.630	62.630
POLICE	68.000	71.000	75.000	77.000	77.000	77.000	78.000	78.000
Total FTE's	250.480	255.480	261.630	266.380	269.880	269.880	278.740	280.240

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

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

