

CITY OF MOORHEAD



2013 OPERATING & CAPITAL BUDGET

CITY OF MOORHEAD, MINNESOTA 2013 OPERATING & CAPITAL BUDGET

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

December 18, 2012

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 2013 Operating and Capital Budget of \$ 65,419,760 for the fiscal year commencing on January 1, 2013 and ending on December 31, 2013. 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 2013 Operating and Capital Budget was developed following a review of the goals and objectives expressed by the Mayor and City Council in strategic planning and budget discussions, and by evaluating anticipated revenues and expenditures for fiscal year 2013. 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 staff.

Budget Process

The 2013 budget process began on May 21, 2012 with a budget kick-off presentation to the Mayor and City Council. A second meeting followed on July 16, 2012 that primarily focused on Projected Major General Fund Items and the Capital Budget Process & Summary. This session was followed by a more in-depth discussion on August 20, 2012. These sessions also incorporated the Mayor and City Council's earlier strategic planning discussions as it related to 2013 priorities.

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 2013. Given the limited nature of projected revenue for fiscal year 2013, 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 2013 process and has been incorporated within the 2013 Operating and Capital Budget.

Budget Approval Timeline

The tax levy provisions contained within the 2013 Budget were affirmed by the Mayor and City Council on September 10, 2012 to comply with statutory requirements to certify the preliminary 2012 tax levy payable 2013 and adopt the *Proposed 2013 Budget* by September 15, 2012. Following this action by the Mayor and City Council, the Truth-In-Taxation Presentation was held on December 3, 2012 at which time public input was allowed, with the final 2012 property tax levy payable 2013 and the final 2013 Operating & Capital Budget being adopted on December 17, 2012.

2013 Budget Summary

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 has diminished. It is against this backdrop of limited growth in local revenues, together with rising service delivery costs, that the 2013 City Budget was developed.

The City Manager, along with the City's departments and divisions, have worked in collaboration to prepare a balanced, affordable plan of action for 2013, 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 2013 Operating and Capital Budget is aligned with the goals, objectives, and direction of the elected officials.

The City's 2013 City 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 2013 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 Mowing, Forestry, Golf Course, Sports Center and Airport. In addition, the 2013 Budget includes the City's Information Technology, Vehicle and Radio Internal Service Funds.

2013 Revenues & Expenditures

The City of Moorhead's 2013 Operating & Capital Budget totals \$65,419,760; a projected increase of \$1,983,647 (3%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the 2013 budget reflects an increase of \$788,619 (2.9%) over 2012 levels. Major justification for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2013 is \$6,790,628, which is the same level as 2010, 2011(after another unallotment in the amount of \$827,662), and 2012.
- The State Legislature replaced the Residential Homestead Market Value Credit with a Market Value Homestead Exclusion beginning in 2012. This shifted taxes among properties within the City to commercial, industrial, apartment and other properties that did not receive the benefit of the homestead market value exclusion. This legislative action reduced the City's taxable market value by approximately \$208,500,000, which resulted in an increase to the City's payable 2012 tax rate of 1.5% even though there was a reduction in the actual tax levy. The Tax Levy is comprised of two areas, Operating and Special Levies. The total 2012 Tax Levy is \$7,813,500; which is a \$371,664 (5.0%) increase over the previous year. The Operating Levy for 2012 is \$4,046,775; which is an increase of \$320,779 over the 2011 Levy. The Special Levy for special assessment debt was increased a modest \$50,885.
- The Electric utility transfer to the General Fund of \$6,050,900 is an increase of \$320,000 over 2012. Based on Moorhead Public Service 2013 estimates, this will be approximately 18.0% of gross electric utility revenues. Under the City Charter the Electric Fund transfer to the General Fund cannot exceed 20% of gross revenues.
- Fee change highlights include a 4% rate increase for Wastewater Treatment, a 25¢/month rate increase for Right-of-Way Maintenance and 1-year decreases of 25¢/month in Forestry and 75¢/month in Mosquito Control. Finally, the 50¢/month Fire Service Fee has been eliminated.
- 2012 was the final year for the federal SAFER grant, which results in a decrease in grant revenue of \$37,995 from the 2012 level. Since 2009, nearly \$240,000 has been incorporated into the General Fund operating budget for the three (3) additional grant-funded Fire Fighters.
- The projected revenue from administrative and engineering fees in the General Fund reflects a decrease of \$200,000 resulting from the combination of a reduction in the engineering rates included in special assessment projects, as well as the reality that in 2013 the engineering staff time will be dedicated to completion of flood mitigation projects in lieu of additional special assessment construction projects.
- The Moorhead School District (ISD #152) has agreed to reimburse the City for the costs associated with one of the two School Resource Officers. Their contribution in 2013 will be slightly over \$51,000.
- Franchise fees were increased \$115,000 in the 2013 Budget to reflect additional revenue generated from a second cable television provider, Midcontinent Communications.
- There is a \$47,000 in additional parking ticket revenue to be generated through increased parking ticket rates and implementation of the campus area parking study results. This additional revenue will be used to offset the costs of enforcement and parking regulation signage.

Projected Expenditures

- Most operating budgets are at the same levels as the 2012 budget, with the exception of a 10% increase in Information Technology (IT) internal service fund charges to other departments. These fees have remained at the same level since 2008; thereby causing a significant draw on Information Technology cash reserves.
- Increase to Red River Regional Dispatch Center (RRRDC) cost of services was \$31,000.
- No major operating budget increases with the exception of the following items, which are primarily nondiscretionary in nature:
 - Street lighting - \$66,750
 - Flood insurance on City-owned facilities - \$25,000
 - General Liability Insurance – 5% increase
 - Auto Insurance – 5% increase
- Lake Agassiz Regional Library (LARL) requested a Signatory funding increase in the amount of \$36,471, the first such request in four years.
- Included within the 2013 City Budget is a 1.25% COLA increase for all City employees resulting from a contract settlement reached in late 2012 totaling slightly in excess of \$186,000. As this contract was not settled until after the proposed property tax levy had already been set, this increase is being financed through a \$70,000 increase in the Electric Transfer to the General Fund, \$70,000 from General Fund Reserves and expenditure reductions in most of the Special Revenue and Enterprise Funds. In addition, step increases have been included for eligible employees, totaling \$260,000.
- As part of the total compensation package since 2005, a 10% increase in health insurance benefits has been included in the 2013 Budget which totals \$190,000 citywide. The actual health insurance premium increase will be 13%. In addition, a 5% rate increase has been included for workers' compensation insurance.
- \$890,000 in increased debt service 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; however, due to the refunding of several bond issues and retirement of another G.O. bond, the increase to the debt levy is minimal at \$50,885.

2013 Staffing

The 2013 Operating and Capital Budget authorized staffing level reflects an increase of 1.45 FTE's as detailed below for a total of 249.48 Full Time Equivalent positions.

- Added a Geographic Information System (GIS) Specialist to perform the functions which were previously the responsibility of Clay County, for which the County was paid \$35,000 annually. This \$35,000 savings will fund roughly one-half of the new position.
- Added is a Business Development & Retention Services Manager to focus on economic development issues to be funded primarily with the EDA Tax Levy.
- Added an Assistant City Planner to help coordinate the 2015 annexation of Oakport Township and assist with other Community Services functions.
- Removed .80 FTE Customer Service Coordinator position which has been held vacant since 2007.
- Removed .75 FTE Real Estate Development Position.
- In addition, the removal of \$106,000 for lobbying costs from the budget allowed for the renewed funding of the Assistant City Manager position, in addition to enhancing compensation to the Community Services Director for assuming additional responsibilities.

There currently remain two (2) positions which are not funded within the 2013 Operating and Capital Budget as identified below.

Unfunded FTE's

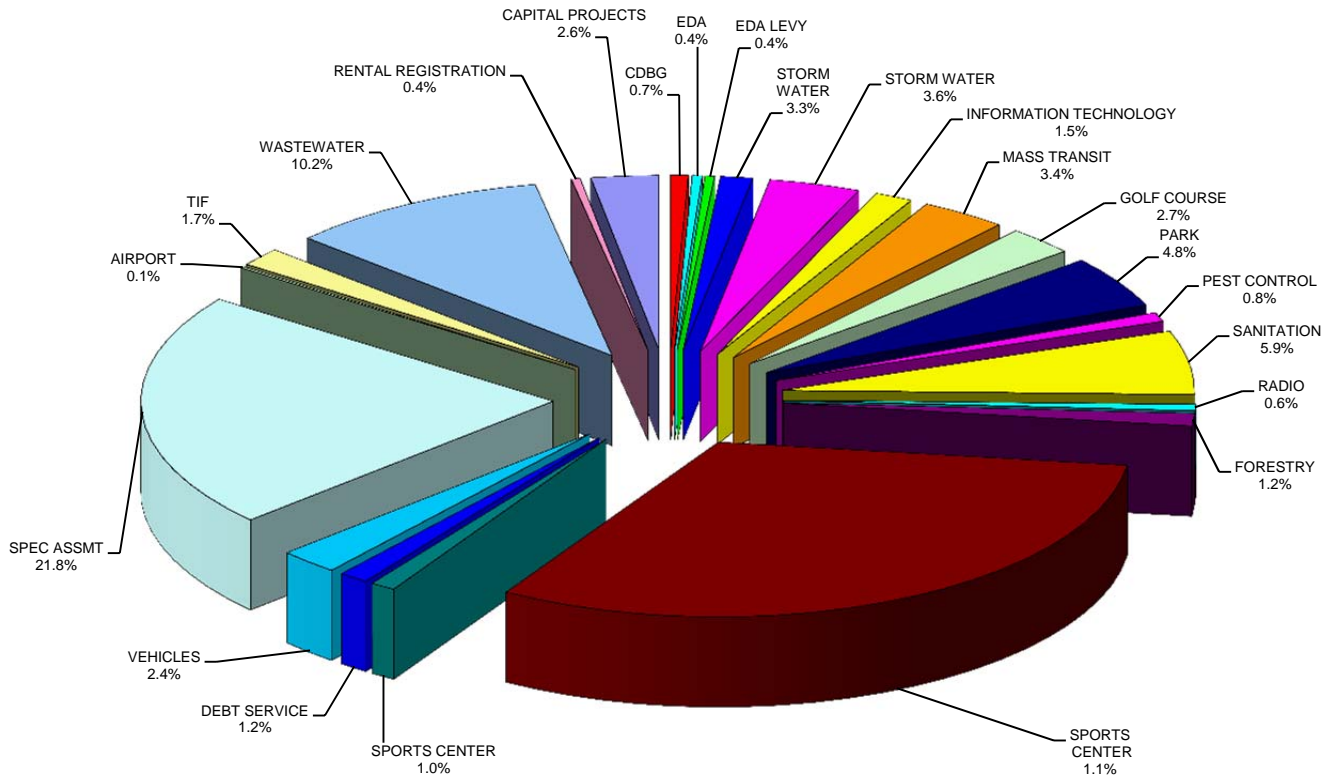
- 1 Truck Driver - Streets
- 1 Firefighter

Respectfully Submitted,



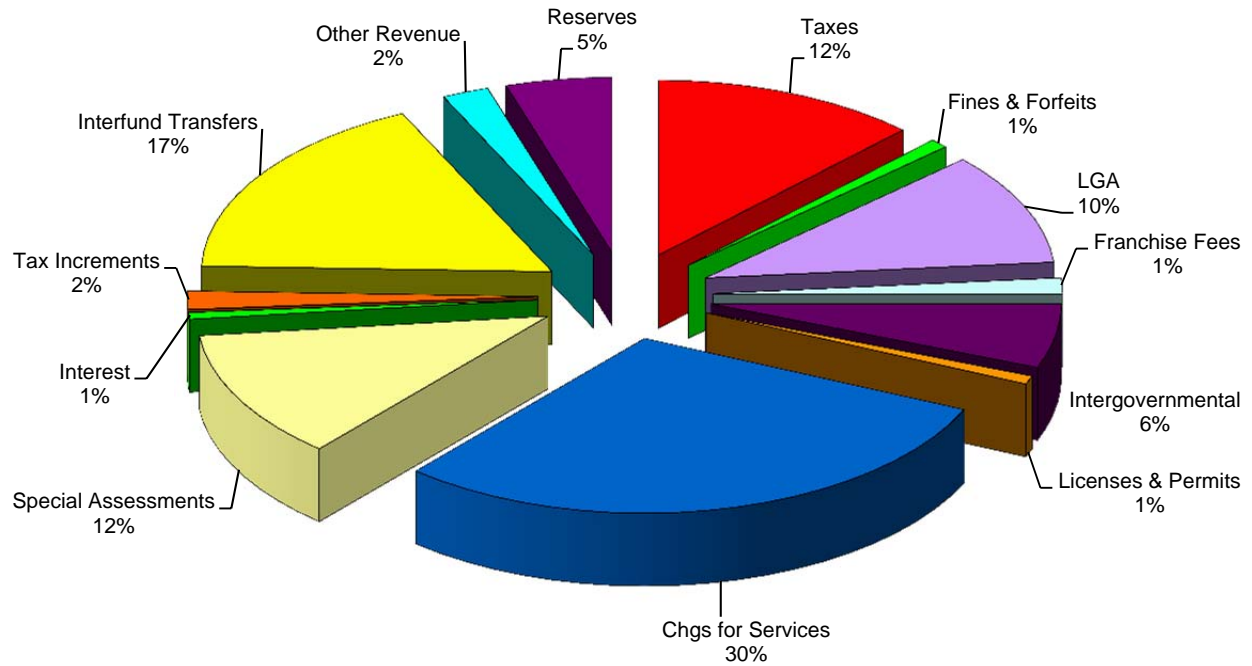
Michael J. Redlinger
City Manager

2013 BUDGET BY FUND



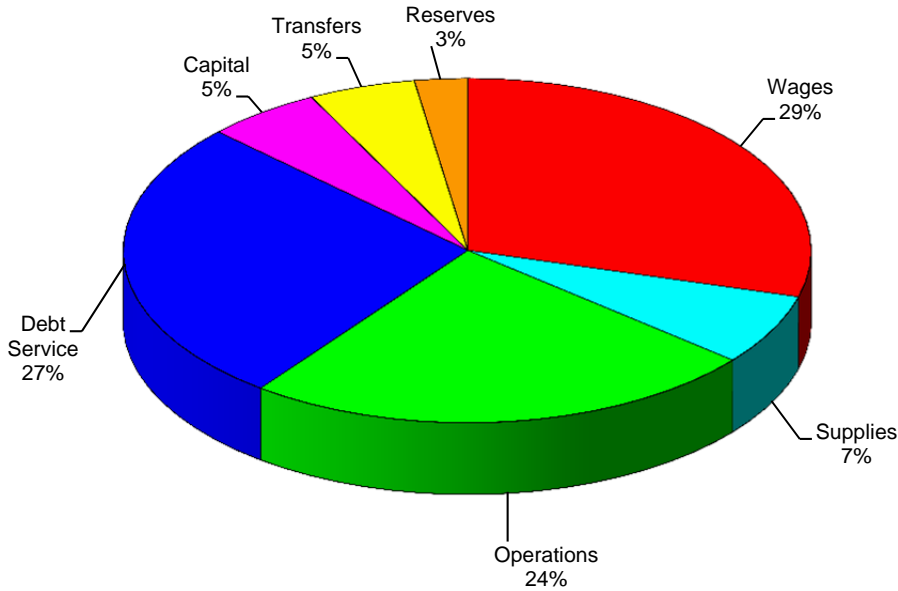
Fund	Budget 2012	Budget 2013	Increase (Decrease)
CDBG	\$ 404,049	\$ 445,564	\$ 41,515
EDA	217,095	256,645	39,550
EDA LEVY	345,000	245,000	(100,000)
LIBRARY	771,800	822,000	50,200
STORM WATER	2,231,570	2,346,052	114,482
INFORMATION TECHNOLOGY	996,665	980,530	(16,135)
MASS TRANSIT	1,995,804	2,215,612	219,808
GOLF COURSE	1,723,499	1,743,410	19,911
PARK	3,224,300	3,142,366	(81,934)
PEST CONTROL	498,045	550,498	52,453
SANITATION	3,809,290	3,855,290	46,000
RADIO	415,365	381,475	(33,890)
FORESTRY	847,385	756,520	(90,865)
GENERAL	19,978,723	20,590,314	611,591
SPORTS CENTER	666,955	648,254	(18,701)
DEBT SERVICE	910,952	764,321	(146,631)
VEHICLES	1,335,220	1,538,051	202,831
SPEC ASSMT	13,443,875	14,285,938	842,063
AIRPORT	72,170	83,085	10,915
TIF	1,013,465	1,113,140	99,675
WASTEWATER	6,537,676	6,700,598	162,922
RENTAL REGISTRATION	221,210	229,097	7,887
CAPITAL PROJECTS	1,776,000	1,726,000	(50,000)
	<u>\$ 63,436,113</u>	<u>\$ 65,419,760</u>	<u>\$ 1,983,647</u>

2013 BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2013 BUDGET
Taxes	\$ 8,058,500
Fines & Forfeits	558,800
LGA	6,790,628
Franchise Fees	948,000
Intergovernmental	3,878,202
Licenses & Permits	495,470
Chgs for Services	19,366,927
Interest	400,214
Special Assessments	7,803,248
Tax Increments	1,098,140
Interfund Transfers	11,423,019
Other Revenue	1,403,330
Reserves	3,195,282
	\$65,419,760

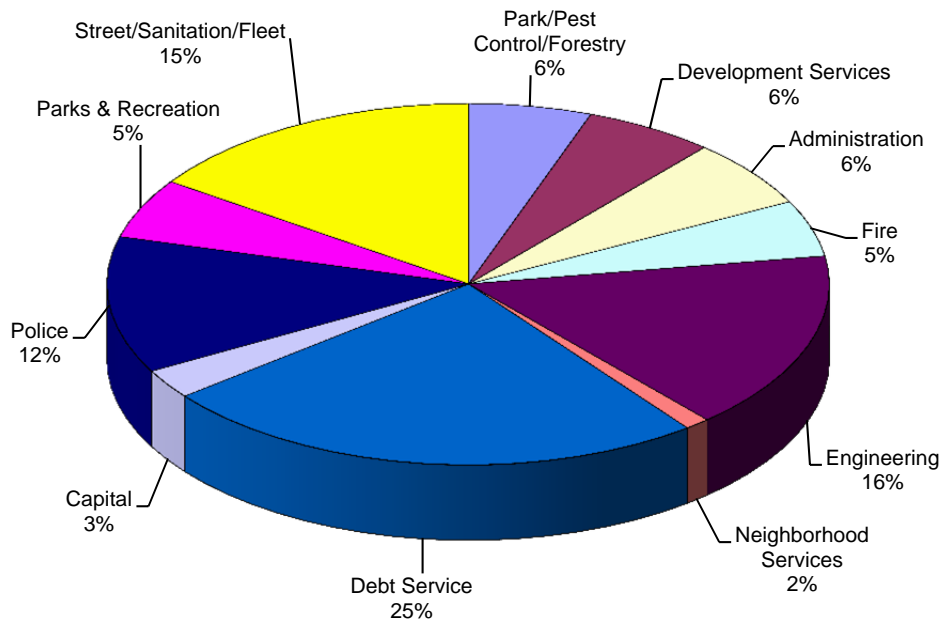
2013 BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



CATEGORY	2013 BUDGET
Wages	\$ 19,201,996
Supplies	4,343,444
Operations	15,873,561
Debt Service	17,556,294
Capital	3,537,070
Transfers	3,279,119
Reserves	1,628,276
	<u>\$ 65,419,760</u>

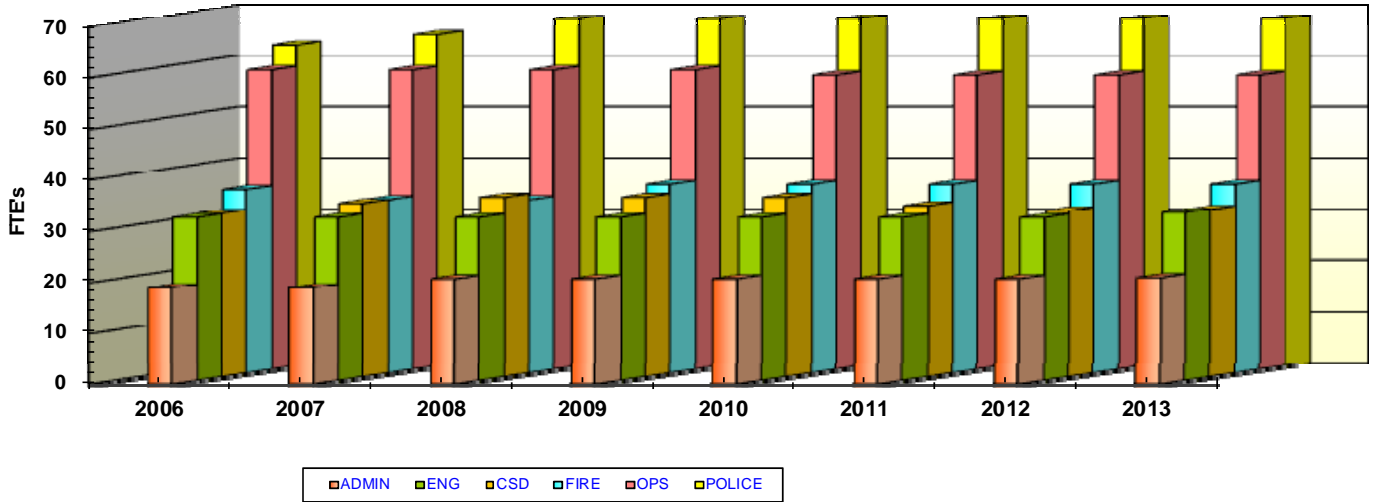
2013 BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

FUNCTION	2013 BUDGET
Park/Pest Control/Forestry	\$ 3,604,749
Development Services	3,818,130
Administration	4,004,806
Fire	3,306,501
Engineering	10,460,878
Neighborhood Services	739,002
Debt Service	16,163,399
Capital	1,726,000
Police	8,000,936
Parks & Recreation	3,511,768
Street/Sanitation/Fleet	10,083,591
	<u>\$ 65,419,760</u>



CITY OF MOORHEAD STAFFING LEVEL

FULL TIME EQUIVALENTS (FTE's)



<u>DEPT</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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	32.850
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	249.480

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

*** UNFILLED UNFUNDED POSITIONS**

Fire	1.0	Firefighter
Operations	1.0	Truck Drivers - Street
	<u>2.0</u>	

**CITY OF MOORHEAD
COMPARISON OF TAX LEVY & LGA
ACTUAL 2012 & BUDGET 2013**

	ACTUAL 2012	BUDGET 2013	INCREASE (DECREASE)	%CHG
OPERATING LEVY				
GENERAL FUND	290,691	589,373	298,682	
PARK FUND	2,525,775	2,431,235	(94,540)	
LIBRARY	771,800	822,000	50,200	
ECON DEVELOP	85,000	94,200	9,200	
MASS TRANSIT	52,730	109,967	57,237	
	3,725,996	4,046,775	320,779	
DEBT LEVY:				
DEBT SERVICE	540,000	410,000	(130,000)	
SPECIAL ASSMT DEBT	3,175,840	3,356,725	180,885	
	3,715,840	3,766,725	50,885	
TOTAL TAX LEVY	7,441,836	7,813,500	371,664	5.0%
LOCAL GOVERNMENT AID:				
GENERAL FUND	6,790,628	6,790,628	0	
TOTAL LOCAL GOVT AID	6,790,628	6,790,628	0	0.0%
TOTAL TAX LEVY & LGA	14,232,464	14,604,128	371,664	2.6%

**CITY OF MOORHEAD
PROPERTY TAX COMPARISON
ACTUAL 2012 - BUDGET 2013**

\$7,813,500

	<u>BUDGET 2013</u>	<u>ACTUAL 2012</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	52.95471%	54.63981%
b. City/Town Local Tax Rate	35.38830%	34.46654%
c. School District Other Local Levies Local Tax Rate	30.41857%	33.26820%
d. Watershed District	2.22180%	2.23452%
e. Economic Development Authority	1.10964%	1.13471%
f. Total Local Tax Rate	122.09302%	125.74378%
<u>6. Total Net Tax after RMVE by Taxing District</u>		
a. County	611	631
b. City	408	397
c. School District	653	682
d. Watershed District	25	26
e. Economic Development Authority	13	13
f. Total Local Taxing District Net Tax	1,710	1,749
<u>7. Net Tax Increase (decrease) by Taxing District</u>	<u>% CHG</u>	<u>AMT OF CHG</u>
a. County		(20)
b. City	2.8%	11
c. School District		(29)
d. Watershed District		(1)
e. Economic Development Authority		0
f. Total Local Taxing District Net Tax	(2.2%)	(39)

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

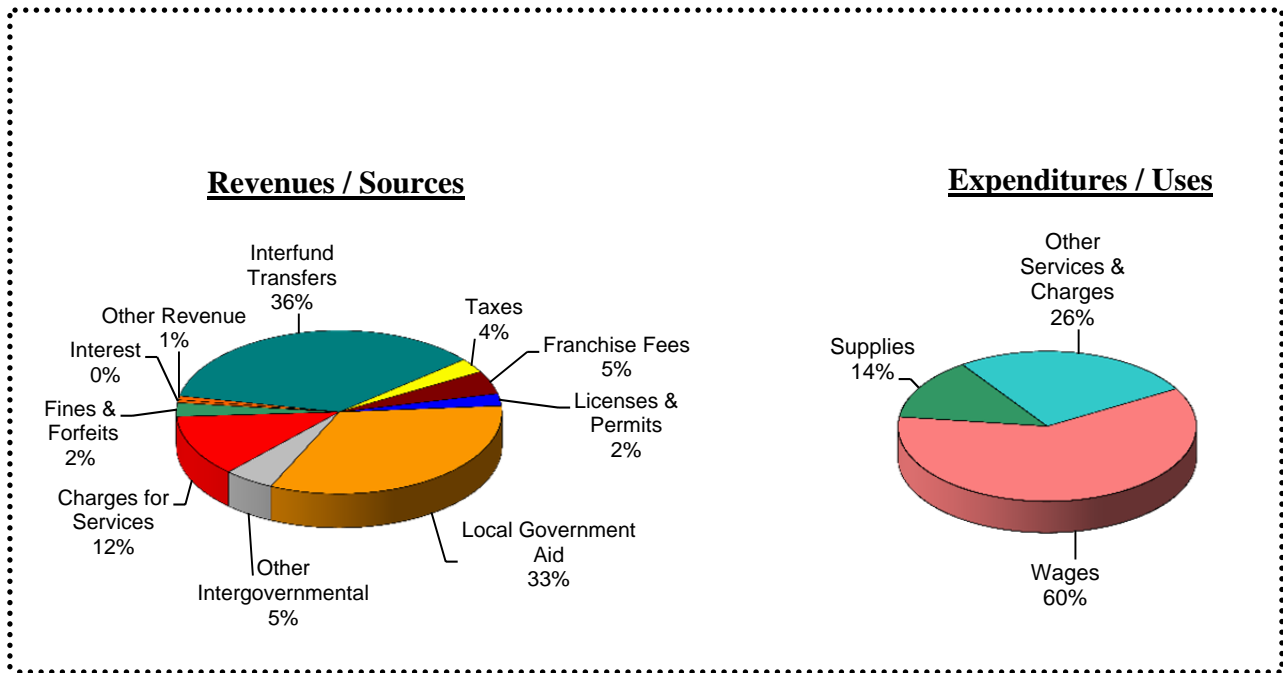
Taxes	589,373
Franchise Fees	948,000
Licenses & Permits	494,470
Local Government Aid	6,790,628
Other Intergovernmental	1,024,688
Charges for Services	2,508,745
Fines & Forfeits	555,800
Interest	117,590
Other Revenue	160,790
Interfund Transfers	7,330,230
Uses of Reserves	70,000

Total Revenues / Sources 20,590,314

Expenditures / Uses

Wages	12,422,544
Supplies	2,753,850
Other Services & Charges	5,413,920

Total Expenditures / Uses 20,590,314



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

	2011 Actual	2012 Budget	2013 Budget
Taxes			
Property Taxes	4,764,847	290,691	589,373
Franchise Fees	943,926	833,000	948,000
	<u>5,708,773</u>	<u>1,123,691</u>	<u>1,537,373</u>
Licenses & Permits	<u>596,533</u>	<u>493,400</u>	<u>494,470</u>
Intergovernmental Revenue			
Federal Grants & Aid	101,794	71,995	34,000
State - Local Government Aid	2,428,030	6,790,628	6,790,628
State - Other Grants & Aid	1,075,203	832,320	829,300
County Grants & Aid	186,986	75,300	75,590
Other Intergovernmental	364,156	40,550	85,798
	<u>4,156,168</u>	<u>7,810,793</u>	<u>7,815,316</u>
Charges for Services			
General Government	162,304	152,600	170,895
Public Safety	307,016	246,700	157,700
Highways & Streets	2,438,840	2,380,150	2,180,150
	<u>2,908,160</u>	<u>2,779,450</u>	<u>2,508,745</u>
Fines & Forfeits			
Court Fines	305,788	329,000	329,000
Parking Fines	181,393	170,000	226,800
	<u>487,180</u>	<u>499,000</u>	<u>555,800</u>
Miscellaneous			
Interest	359,271	117,590	117,590
Rents	143,548	64,340	79,240
Asset Sales	47,863	36,050	36,050
Other Revenue	46,507	44,000	45,500
	<u>597,189</u>	<u>261,980</u>	<u>278,380</u>
Total Revenues	14,454,003	12,968,314	13,190,084
Transfers from Other Funds			
Electric	5,088,750	5,730,900	6,050,900
Water	305,178	317,000	317,000
Wastewater Treatment	257,913	266,600	291,400
Storm Water	103,522	101,600	117,100
Sanitation	447,350	444,650	445,350
Pest Control	67,120	70,355	70,680
Forestry	40,506	35,425	37,800
Capital Improvement	2,173		
From Reserves		43,879	70,000
Total Revenues and Other Financing Sources	<u>20,766,515</u>	<u>19,978,723</u>	<u>20,590,314</u>

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

	2011 Actual	2012 Budget	2013 Budget
Elected Officials &			
Citywide Administration			
Mayor & Council	421,691	429,430	325,577
Programs, Services, Activities	123,971	76,650	76,650
City Manager	289,894	316,151	426,206
City Clerk	93,886	97,920	95,839
Elections & Voters	16,058	31,590	31,601
Finance	1,458,866	471,705	467,851
Legal	441,440	425,000	425,000
Human Resources	273,585	283,395	294,192
Labor Relations	23,368	18,360	18,360
Engineering	1,766,863	1,302,275	1,414,228
Unallocated	51,139	38,000	38,000
	<u>4,960,763</u>	<u>3,490,476</u>	<u>3,613,504</u>
Police Department			
Administration	1,880,502	1,942,415	2,058,660
Community Policing	76,293	66,600	68,848
Tri-College Partnership	15,112	12,000	11,988
Investigative	694,077	724,440	737,854
Patrol	3,811,017	3,965,255	4,050,096
DARE	82,767	87,230	88,486
Youth Services	74,745	78,875	85,635
Bike Patrol	2,638	2,700	2,700
Tactical Team	16,291	14,000	14,000
K-9	14,794	4,400	4,400
Community Service	185,739	180,300	181,347
Grant Funded Activities	379,052	242,145	248,739
	<u>7,233,027</u>	<u>7,320,360</u>	<u>7,552,753</u>
Fire Department			
Fire Protection	2,580,526	2,741,588	2,766,267
ND HazMat	4,986	10,000	9,997
Fire Training	105,707	107,405	106,380
Fire Prevention	173,509	183,050	169,281
Grant Funded Activities	340,893	246,965	251,116
Civil Defense	2,386	3,460	3,460
	<u>3,208,008</u>	<u>3,292,468</u>	<u>3,306,501</u>

(Continued)

Fund Summaries

General Fund

General Fund Expenditures and Other Financing Uses - Continued

	2011 Actual	2012 Budget	2013 Budget
Operations Department			
General Government Building	378,700	275,110	278,469
Street & Alley	1,965,822	1,955,860	2,115,020
Street Cleaning	158,291	148,540	146,868
Snow & Ice	221,908	269,560	270,989
Traffic Signs	115,650	129,660	132,767
Central Maintenance Shop	1,961,163	2,000,940	2,024,606
	<u>4,801,533</u>	<u>4,779,670</u>	<u>4,968,719</u>
Community Services Department			
Assessing	309,123	330,500	360,146
Planning & Zoning	113,865	125,000	126,134
Community Development	68,470	101,724	102,867
Neighborhood Services	138,424	122,195	131,049
Building Codes	406,613	416,330	428,641
Environmental Health	51,124		
	<u>1,087,619</u>	<u>1,095,749</u>	<u>1,148,837</u>
Total Expenditures	<u>21,290,950</u>	<u>19,978,723</u>	<u>20,590,314</u>
Total Expenditures and Other Financing Uses	<u>21,290,950</u>	<u>19,978,723</u>	<u>20,590,314</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.

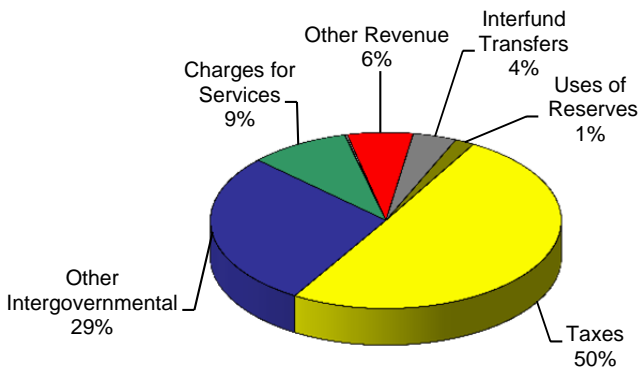
Economic Development Authority Levy – account for commercial marketing land acquisition.

Fund Summaries

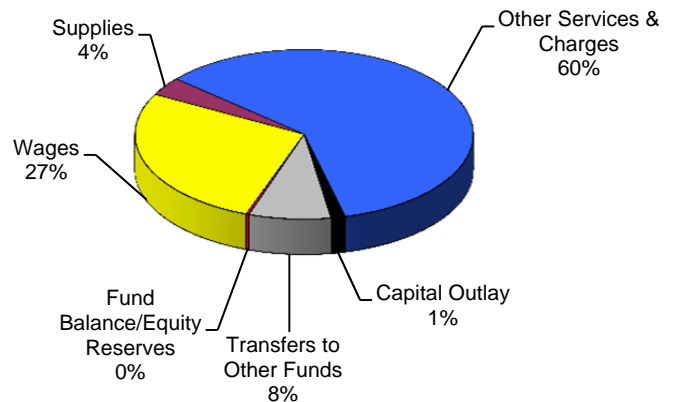
Special Revenue Funds

	Park	Hjemkomst Center	Comstock House	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
Revenues / Sources										
Taxes	2,431,235			822,000			109,967	94,200	245,000	3,702,402
Other Intergovernmental	3,160		35,000		317,029		1,728,872	740		2,084,801
Charges for Services	130,840	1,950	1,660			189,225	353,293	500		677,468
Fines & Forfeits						3,000				3,000
Interest		3,000	65			4,000		7,355		14,420
Other Revenue	101,400	108,247			128,535		3,480	103,850		445,512
Interfund Transfers		225,809					20,000	50,000		295,809
Uses of Reserves		100,000				32,872				132,872
Total Revenues / Sources	2,666,635	439,006	36,725	822,000	445,564	229,097	2,215,612	256,645	245,000	7,356,284
Expenditures / Uses										
Wages	1,146,714	153,024	9,434		115,017	175,728	144,318	198,053	62,800	2,005,088
Supplies	214,261	20,970	2,000	4,344	1,300	10,300	2,900	4,160		260,235
Other Services & Charges	729,851	245,012	25,291	817,656	329,247	43,069	1,968,394	54,432	182,200	4,395,152
Capital Outlay							100,000			100,000
Transfers to Other Funds	575,809									575,809
Fund Balance/Equity Reserves		20,000								20,000
Total Expenditures / Uses	2,666,635	439,006	36,725	822,000	445,564	229,097	2,215,612	256,645	245,000	7,356,284

Revenues / Sources



Expenditures / Uses



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

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes		2,525,775	2,431,235
Local Government Aid	2,293,578		
Other Intergovernmental	3,160	3,160	3,160
Charges for Services	136,438	127,840	130,840
Interest	8,770		
Other Revenue	117,186	94,250	101,400
Total Revenues / Sources	2,559,132	2,751,025	2,666,635
<u>Expenditures / Uses</u>			
Wages	1,062,131	1,126,916	1,146,714
Supplies	191,047	209,976	214,261
Other Services & Charges	651,896	708,390	729,851
Capital Outlay	4,030		
Transfers to Other Funds	664,996	705,743	575,809
Total Expenditures / Uses	2,574,101	2,751,025	2,666,635

HJEMKOMST CENTER

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,383	2,150	1,950
Interest	5,676	3,000	3,000
Other Revenue	109,502	105,572	108,247
Interfund Transfers	343,666	325,743	225,809
Total Revenues / Sources	460,227	436,465	439,006
<u>Expenditures / Uses</u>			
Wages	145,856	150,830	153,024
Supplies	16,508	20,870	20,970
Other Services & Charges	255,469	244,765	245,012
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	417,833	436,465	439,006

Fund Summaries

Special Revenue Funds

COMSTOCK HOUSE

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	35,000	35,000	35,000
Charges for Services	502	1,660	1,660
Interest	354	150	65
Total Revenues / Sources	35,856	36,810	36,725
<u>Expenditures / Uses</u>			
Wages	8,001	9,415	9,434
Supplies	3,344	2,000	2,000
Other Services & Charges	20,752	25,395	25,291
Total Expenditures / Uses	32,097	36,810	36,725

LIBRARY

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes		771,800	822,000
Local Government Aid	771,800		
Interest	611		
Other Revenue	724		
Total Revenues / Sources	773,135	771,800	822,000
<u>Expenditures / Uses</u>			
Supplies	1,098	4,320	4,344
Other Services & Charges	762,995	767,480	817,656
Total Expenditures / Uses	764,092	771,800	822,000

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

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	272,673	259,061	317,029
Other Revenue	124,816	144,988	128,535
Total Revenues / Sources	397,489	404,049	445,564
<u>Expenditures / Uses</u>			
Wages	70,359	117,575	115,017
Supplies	1,405	1,300	1,300
Other Services & Charges	339,376	285,174	329,247
Total Expenditures / Uses	411,140	404,049	445,564

RENTAL REGISTRATION

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Charges for Services	226,889	189,225	189,225
Fines & Forfeits	26,930	3,000	3,000
Interest	8,828	4,000	4,000
Special Assessments	34		
Other Revenue	196		
Uses of Reserves		24,985	32,872
Total Revenues / Sources	262,877	221,210	229,097
<u>Expenditures / Uses</u>			
Wages	139,489	168,990	175,728
Supplies	3,522	10,300	10,300
Other Services & Charges	18,596	41,920	43,069
Total Expenditures / Uses	161,607	221,210	229,097

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

	2011 Actual	2012 Budget	2013 Budget
Revenues / Sources			
Taxes	1	52,730	109,967
Local Government Aid	103,184		
Other Intergovernmental	1,569,247	1,590,768	1,728,872
Charges for Services	329,537	349,996	353,293
Interest	7,883		
Other Revenue	3,512	2,310	3,480
Interfund Transfers	13,419		20,000
Total Revenues / Sources	2,026,783	1,995,804	2,215,612
Expenditures / Uses			
Wages	138,977	144,779	144,318
Supplies	9,608	4,400	2,900
Other Services & Charges	1,827,135	1,846,625	1,968,394
Capital Outlay	126,305		100,000
Total Expenditures / Uses	2,102,025	1,995,804	2,215,612

ECONOMIC DEVELOPMENT

	2011 Actual	2012 Budget	2013 Budget
Revenues / Sources			
Taxes		85,000	94,200
Local Government Aid	107,610		
Other Intergovernmental	740	740	740
Charges for Services	800	500	500
Interest	16,525	7,355	7,355
Other Revenue	73,942	73,500	103,850
Interfund Transfers	50,000	50,000	50,000
Total Revenues / Sources	249,617	217,095	256,645
Expenditures / Uses			
Wages	172,767	186,910	198,053
Supplies	17,855	4,160	4,160
Other Services & Charges	69,176	26,025	54,432
Total Expenditures / Uses	259,798	217,095	256,645

*Fund Summaries***Special Revenue Funds**

EDA LEVY			
	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes	190,244	245,000	245,000
Tax Increments	36,983		
Other Intergovernmental	18,648		
Uses of Reserves		100,000	
Total Revenues / Sources	<u>245,875</u>	<u>345,000</u>	<u>245,000</u>
<u>Expenditures / Uses</u>			
Wages			62,800
Other Services & Charges	38,158	115,000	182,200
Capital Outlay	106,290	230,000	
Total Expenditures / Uses	<u>144,448</u>	<u>345,000</u>	<u>245,000</u>

*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

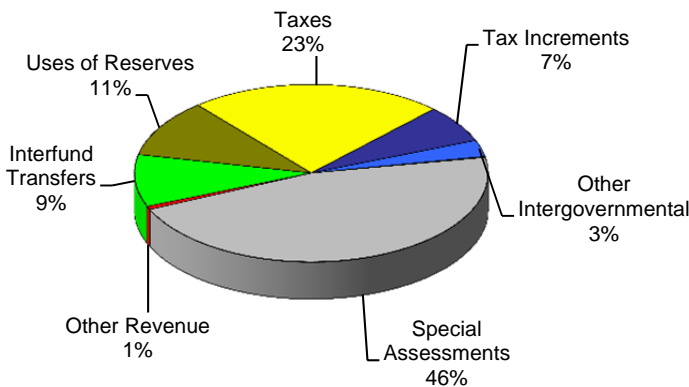
Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	Municipal Improvement	MYHA Ice Arena	Pactiv	34th St Bridge	Total
Revenues / Sources								
Taxes		3,356,725	200,000			210,000		3,766,725
Tax Increments	1,098,140							1,098,140
Other Intergovernmental		383,513					103,150	486,663
Interest	15,000	12,364						27,364
Special Assessments		7,452,935						7,452,935
Other Revenue		25,562			69,641			95,203
Interfund Transfers		1,351,200		181,530				1,532,730
Uses of Reserves		1,703,639						1,703,639
Total Revenues / Sources	1,113,140	14,285,938	200,000	181,530	69,641	210,000	103,150	16,163,399

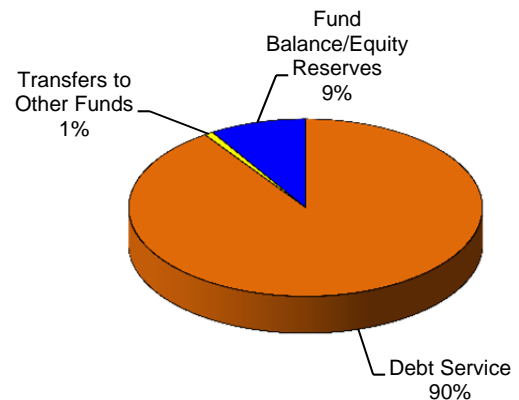
Expenditures / Uses

Other Services & Charges								
Debt Service	1,033,040	12,905,745	102,810	181,530	69,641	210,000	103,150	14,605,916
Transfers to Other Funds		130,000						130,000
Fund Balance/Equity Reserves	80,100	1,250,193	97,190					1,427,483
Total Expenditures / Uses	1,113,140	14,285,938	200,000	181,530	69,641	210,000	103,150	16,163,399

Revenues / Sources



Expenditures / Uses



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

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes	271,167		
Tax Increments	1,189,503	986,385	1,098,140
Other Intergovernmental	7,036	7,080	
Interest	18,867	20,000	15,000
Total Revenues / Sources	<u>1,486,573</u>	<u>1,013,465</u>	<u>1,113,140</u>
<u>Expenditures / Uses</u>			
Supplies	400		
Other Services & Charges	273,444	89,300	
Debt Service	9,233,822	862,875	1,033,040
Fund Balance/Equity Reserves		61,290	80,100
Total Expenditures / Uses	<u>9,507,666</u>	<u>1,013,465</u>	<u>1,113,140</u>

SPECIAL ASSESSMENT

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes	1,606,245	3,175,840	3,356,725
Tax Increments	306,806		
Local Government Aid	361,426		
Other Intergovernmental	367,260	384,924	383,513
Charges for Services	1,017		
Interest	66,533	13,114	12,364
Special Assessments	10,466,259	6,821,320	7,452,935
Other Revenue	31,484	24,812	25,562
Bond Proceeds	1,105,456		
Interfund Transfers	945,906	1,349,700	1,351,200
Uses of Reserves		1,674,165	1,703,639
Total Revenues / Sources	<u>15,258,392</u>	<u>13,443,875</u>	<u>14,285,938</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	36,130		
Capital Outlay	84,575		
Debt Service	12,116,625	12,016,065	12,905,745
Transfers to Other Funds	870,662	130,000	130,000
Fund Balance/Equity Reserves		1,297,810	1,250,193
Total Expenditures / Uses	<u>13,107,992</u>	<u>13,443,875</u>	<u>14,285,938</u>

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

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes	52	340,000	200,000
Local Government Aid	475,000		
Interfund Transfers	17,512		
Total Revenues / Sources	<u>492,564</u>	<u>340,000</u>	<u>200,000</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	2,750		
Debt Service	550,165	337,407	102,810
Fund Balance/Equity Reserves		2,593	97,190
Total Expenditures / Uses	<u>552,915</u>	<u>340,000</u>	<u>200,000</u>

MUNICIPAL IMPROVEMENT

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Interest	5,005		
Interfund Transfers	178,600	182,835	181,530
Total Revenues / Sources	<u>183,605</u>	<u>182,835</u>	<u>181,530</u>
<u>Expenditures / Uses</u>			
Debt Service	178,304	182,835	181,530
Total Expenditures / Uses	<u>178,304</u>	<u>182,835</u>	<u>181,530</u>

MYHA ICE ARENA

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Interest	327		
Other Revenue	67,357	66,572	69,641
Total Revenues / Sources	<u>67,684</u>	<u>66,572</u>	<u>69,641</u>
<u>Expenditures / Uses</u>			
Debt Service	73,339	66,572	69,641
Total Expenditures / Uses	<u>73,339</u>	<u>66,572</u>	<u>69,641</u>

Fund Summaries

Debt Service Funds

PACTIV

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Taxes		200,000	210,000
Local Government Aid	150,000		
Interest	26		
Uses of Reserves		20,180	
Total Revenues / Sources	<u>150,026</u>	<u>220,180</u>	<u>210,000</u>
<u>Expenditures / Uses</u>			
Debt Service	240,421	220,180	210,000
Total Expenditures / Uses	<u>240,421</u>	<u>220,180</u>	<u>210,000</u>

34TH STREET BRIDGE

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	104,590	101,365	103,150
Total Revenues / Sources	<u>104,590</u>	<u>101,365</u>	<u>103,150</u>
<u>Expenditures / Uses</u>			
Other Services & Charges	525		
Debt Service	104,271	101,365	103,150
Total Expenditures / Uses	<u>104,796</u>	<u>101,365</u>	<u>103,150</u>

Fund Summaries

Capital Projects Fund

Capital Projects Funds are used to account for financial resources to acquire capital assets or construction of non-assessed infrastructure not financed by Enterprise Funds or Internal Service Funds.

Revenues generally consist of property taxes, intergovernmental revenue and Enterprise Fund transfers.

Expenditures include equipment purchases, buildings, land, and street improvements.

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

Fund Summaries

Capital Projects Fund

Capital
Improvement

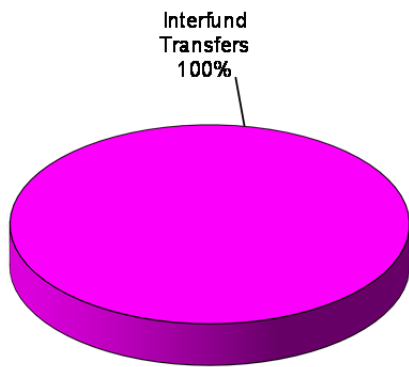
Revenues / Sources

Interfund Transfers	<u>1,726,000</u>
Total Revenues / Sources	<u><u>1,726,000</u></u>

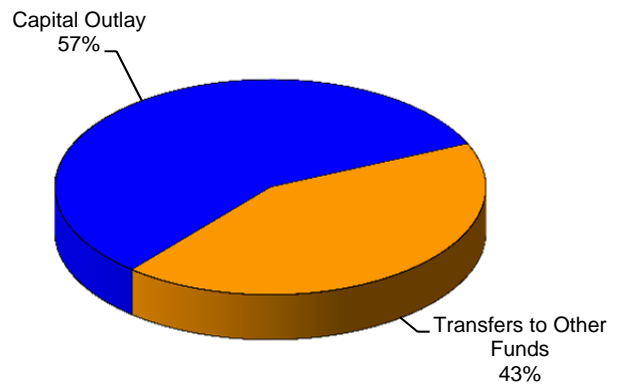
Expenditures / Uses

Capital Outlay	988,470
Transfers to Other Funds	<u>737,530</u>
Total Expenditures / Uses	<u><u>1,726,000</u></u>

Revenues / Sources



Expenditures / Uses



Fund Summaries

Capital Projects Fund

CAPITAL IMPROVEMENT

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2013 Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	15,234		
Interest	26,086		
Other Revenue	52,968		
Interfund Transfers	1,590,297	1,776,000	1,726,000
Total Revenues / Sources	<u>1,684,585</u>	<u>1,776,000</u>	<u>1,726,000</u>
<u>Expenditures / Uses</u>			
Capital Outlay	1,416,139	1,067,165	988,470
Transfers to Other Funds	211,704	708,835	737,530
Total Expenditures / Uses	<u>1,627,843</u>	<u>1,776,000</u>	<u>1,726,000</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

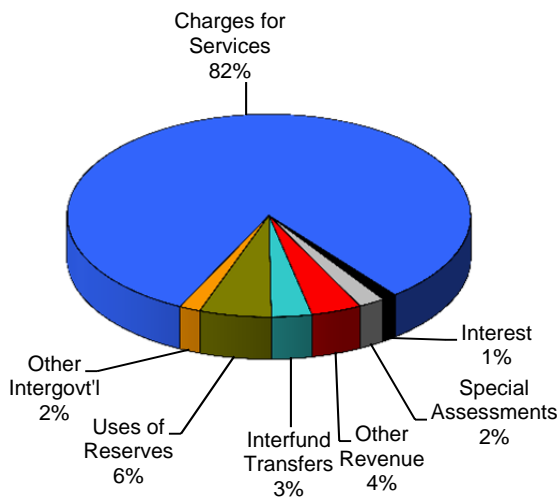
Enterprise Funds

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Total
Revenues / Sources									
Licenses & Permits							1,000		1,000
Other Intergov'tl	44,000	3,870	204,790	1,420	520	270	1,380	24,670	280,920
Charges for Services	2,292,052	5,659,756	3,550,000	1,071,990	115,000	661,500	335,890		13,686,188
Interest	10,000	100,000	20,000	40,000	20,000	4,000	1,840		195,840
Special Assessments		350,313							350,313
Other Revenue		68,560	80,500	91,750	371,550	750	300	58,415	671,825
Interfund Transfers				538,250					538,250
Uses of Reserves		518,099			141,184	90,000	210,088		959,371
Total Revenues / Sources	2,346,052	6,700,598	3,855,290	1,743,410	648,254	756,520	550,498	83,085	16,683,707

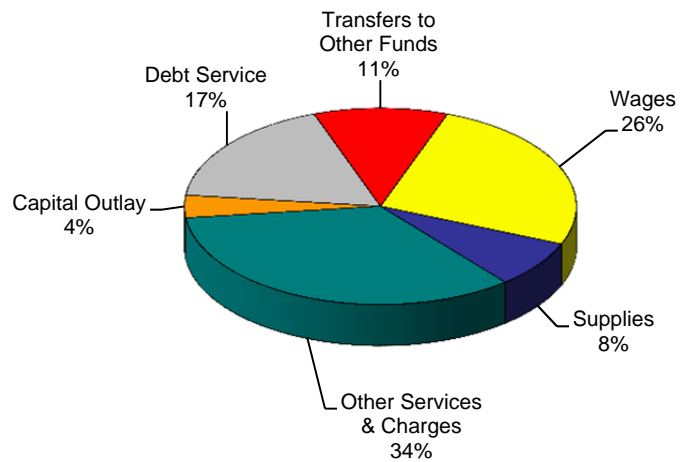
Expenditures / Uses

Wages	171,580	1,206,015	1,320,931	663,405	260,515	456,893	212,829		4,292,168
Supplies	29,204	381,545	403,137	196,359	80,670	115,855	80,949	6,980	1,294,699
Other Services & Charges	788,718	2,007,016	1,675,872	512,890	289,469	145,972	186,040	76,105	5,682,082
Capital Outlay	536,000	55,000	10,000		17,600				618,600
Debt Service		2,579,622		370,756					2,950,378
Transfers to Other Funds	820,550	471,400	445,350			37,800	70,680		1,845,780
Total Expenditures / Uses	2,346,052	6,700,598	3,855,290	1,743,410	648,254	756,520	550,498	83,085	16,683,707

Revenues / Sources



Expenditures / Uses



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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	43,428	40,000	44,000
Charges for Services	2,031,733	2,181,570	2,292,052
Interest	10,092	10,000	10,000
Other Revenue	1,196		
Total Revenues / Sources	<u>2,086,449</u>	<u>2,231,570</u>	<u>2,346,052</u>
<u>Expenditures / Uses</u>			
Wages	101,349	165,055	171,580
Supplies	23,558	28,560	29,204
Other Services & Charges	866,033	816,705	788,718
Capital Outlay		417,700	536,000
Transfers to Other Funds	607,678	803,550	820,550
Total Expenditures / Uses	<u>1,598,618</u>	<u>2,231,570</u>	<u>2,346,052</u>

WASTEWATER TREATMENT

	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>
<u>Revenues / Sources</u>			
Other Intergovernmental	3,870	3,870	3,870
Charges for Services	4,990,101	5,397,137	5,659,756
Interest	92,853	93,124	100,000
Special Assessments		375,000	350,313
Other Revenue	83,451	68,585	68,560
Uses of Reserves		599,960	518,099
Total Revenues / Sources	<u>5,170,275</u>	<u>6,537,676</u>	<u>6,700,598</u>
<u>Expenditures / Uses</u>			
Wages	1,123,117	1,148,726	1,206,015
Supplies	323,749	361,535	381,545
Other Services & Charges	3,369,031	2,022,205	2,007,016
Capital Outlay			55,000
Debt Service	940,865	2,558,610	2,579,622
Transfers to Other Funds	257,913	446,600	471,400
Total Expenditures / Uses	<u>6,014,675</u>	<u>6,537,676</u>	<u>6,700,598</u>

Fund Summaries

Enterprise Funds

SANITATION

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	204,250	154,790	204,790
Charges for Services	3,542,826	3,550,000	3,550,000
Interest	32,558	20,000	20,000
Other Revenue	103,904	65,500	80,500
Uses of Reserves		19,000	
Total Revenues / Sources	3,883,537	3,809,290	3,855,290
<u>Expenditures / Uses</u>			
Wages	1,175,699	1,256,075	1,320,931
Supplies	337,689	414,475	403,137
Other Services & Charges	1,720,363	1,675,090	1,675,872
Capital Outlay		19,000	10,000
Transfers to Other Funds	447,350	444,650	445,350
Total Expenditures / Uses	3,681,101	3,809,290	3,855,290

GOLF COURSES

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,420	1,420	1,420
Charges for Services	1,030,786	1,071,990	1,071,990
Interest	39,578	50,089	40,000
Other Revenue	98,933	91,750	91,750
Interfund Transfers	510,220	508,250	538,250
Total Revenues / Sources	1,680,937	1,723,499	1,743,410
<u>Expenditures / Uses</u>			
Wages	630,748	648,135	663,405
Supplies	180,640	196,700	196,359
Other Services & Charges	705,205	505,570	512,890
Debt Service	176,917	373,094	370,756
Total Expenditures / Uses	1,693,510	1,723,499	1,743,410

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

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	520	520	520
Charges for Services	122,543	114,000	115,000
Interest	31,253	20,000	20,000
Other Revenue	399,400	299,950	371,550
Interfund Transfers		60,000	
Uses of Reserves		172,485	141,184
Total Revenues / Sources	<u>553,716</u>	<u>666,955</u>	<u>648,254</u>
<u>Expenditures / Uses</u>			
Wages	240,023	244,950	260,515
Supplies	72,627	70,670	80,670
Other Services & Charges	654,871	278,200	289,469
Capital Outlay			17,600
Debt Service	4,369	73,135	
Total Expenditures / Uses	<u>971,889</u>	<u>666,955</u>	<u>648,254</u>

FORESTRY

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	270	270	270
Charges for Services	799,758	704,500	661,500
Interest	9,184	4,000	4,000
Other Revenue	1,265	750	750
Uses of Reserves		137,865	90,000
Total Revenues / Sources	<u>810,477</u>	<u>847,385</u>	<u>756,520</u>
<u>Expenditures / Uses</u>			
Wages	439,851	431,270	456,893
Supplies	93,854	76,700	115,855
Other Services & Charges	125,870	153,990	145,972
Capital Outlay		150,000	
Transfers to Other Funds	40,506	35,425	37,800
Total Expenditures / Uses	<u>700,081</u>	<u>847,385</u>	<u>756,520</u>

Fund Summaries

Enterprise Funds

ANIMAL CONTROL

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Licenses & Permits	2,195	1,000	1,000
Other Intergovernmental	690	690	690
Charges for Services	51,760	50,890	50,890
Interest		1,000	1,090
Other Revenue	8,886	300	300
Total Revenues / Sources	63,532	53,880	53,970
<u>Expenditures / Uses</u>			
Other Services & Charges	1,872	1,800	1,890
Transfers to Other Funds	52,509	52,080	52,080
Total Expenditures / Uses	54,381	53,880	53,970

RIGHT-OF-WAY MAINTENANCE

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental		345	345
Charges for Services	150,992	233,445	285,000
Interest	198	250	250
Other Revenue	586		
Total Revenues / Sources	151,776	234,040	285,595
<u>Expenditures / Uses</u>			
Wages	65,885	134,745	177,639
Supplies	9,725	26,100	41,039
Other Services & Charges	71,133	42,245	54,917
Transfers to Other Funds	7,589	11,675	12,000
Fund Balance/Equity Reserves		19,275	
Total Expenditures / Uses	154,332	234,040	285,595

Fund Summaries

Enterprise Funds

MOSQUITO CONTROL

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental		345	345
Charges for Services	134,580	130,945	
Interest	5,856	500	500
Uses of Reserves		78,335	210,088
Total Revenues / Sources	140,436	210,125	210,933
<u>Expenditures / Uses</u>			
Wages	48,384	34,135	35,190
Supplies	103,951	39,910	39,910
Other Services & Charges	39,393	129,480	129,233
Transfers to Other Funds	7,022	6,600	6,600
Total Expenditures / Uses	198,750	210,125	210,933

AIRPORT

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	413,062	24,670	24,670
Other Revenue	58,944	47,500	58,415
Total Revenues / Sources	472,006	72,170	83,085
<u>Expenditures / Uses</u>			
Supplies	9,884	6,500	6,980
Other Services & Charges	336,222	65,670	76,105
Total Expenditures / Uses	346,107	72,170	83,085

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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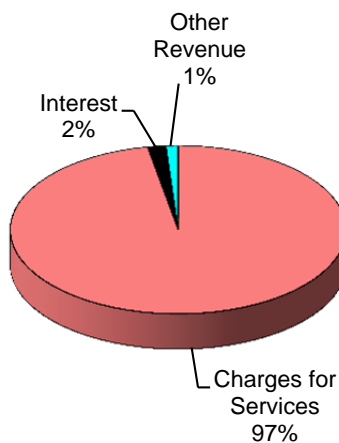
Revenues / Sources

Other Intergovernmental	1,130			1,130
Charges for Services	880,000	1,332,051	282,475	2,494,526
Interest	10,000	30,000	5,000	45,000
Other Revenue		30,000		30,000
Use of Reserves	89,400	146,000	94,000	329,400
Total Revenues / Sources	980,530	1,538,051	381,475	2,900,056

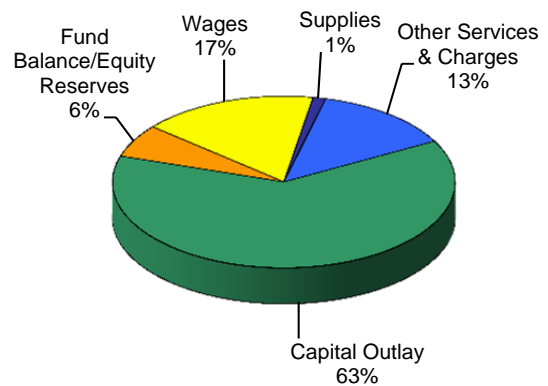
Expenditures / Uses

Wages	482,196			482,196
Supplies	18,300	4,000	12,360	34,660
Other Services & Charges	250,034	14,500	117,873	382,407
Capital Outlay	230,000	1,346,000	244,000	1,820,000
Fund Balance/Equity Reserves		173,551	7,242	180,793
Total Expenditures / Uses	980,530	1,538,051	381,475	2,900,056

Revenues / Sources



Expenditures / Uses



Fund Summaries

Internal Service Funds

INFORMATION TECHNOLOGY

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,130	1,130	1,130
Charges for Services	870,127	800,000	880,000
Interest	11,498	10,000	10,000
Other Revenue	864		
Uses of Reserves		185,535	89,400
Total Revenues / Sources	<u>883,619</u>	<u>996,665</u>	<u>980,530</u>
<u>Expenditures / Uses</u>			
Wages	419,766	454,085	482,196
Supplies	22,388	18,300	18,300
Other Services & Charges	529,092	249,280	250,034
Capital Outlay		275,000	230,000
Total Expenditures / Uses	<u>971,246</u>	<u>996,665</u>	<u>980,530</u>

VEHICLES & EQUIPMENT

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Charges for Services	1,279,647	1,275,220	1,332,051
Interest	50,797	30,000	30,000
Other Revenue	10,395	30,000	30,000
Total Revenues / Sources	<u>1,340,839</u>	<u>1,335,220</u>	<u>1,538,051</u>
<u>Expenditures / Uses</u>			
Supplies	4,369	4,000	4,000
Other Services & Charges	1,105,882	14,500	14,500
Capital Outlay		1,200,000	1,346,000
Fund Balance/Equity Reserves		116,720	173,551
Total Expenditures / Uses	<u>1,110,251</u>	<u>1,335,220</u>	<u>1,538,051</u>

Fund Summaries

Internal Service Funds

RADIO COMMUNICATIONS

	2011 Actual	2012 Budget	2013 Budget
<u>Revenues / Sources</u>			
Charges for Services	276,236	282,330	282,475
Interest	20,394	5,000	5,000
Other Revenue	92		
Uses of Reserves		128,035	94,000
Total Revenues / Sources	296,722	415,365	381,475
<u>Expenditures / Uses</u>			
Supplies	859	12,360	12,360
Other Services & Charges	275,613	153,005	117,873
Capital Outlay		250,000	244,000
Fund Balance/Equity Reserves			7,242
Total Expenditures / Uses	276,472	415,365	381,475