



Budget 2023

**Presented December 5, 2022
6:00 pm - City Council Chambers**

**Budget 2023
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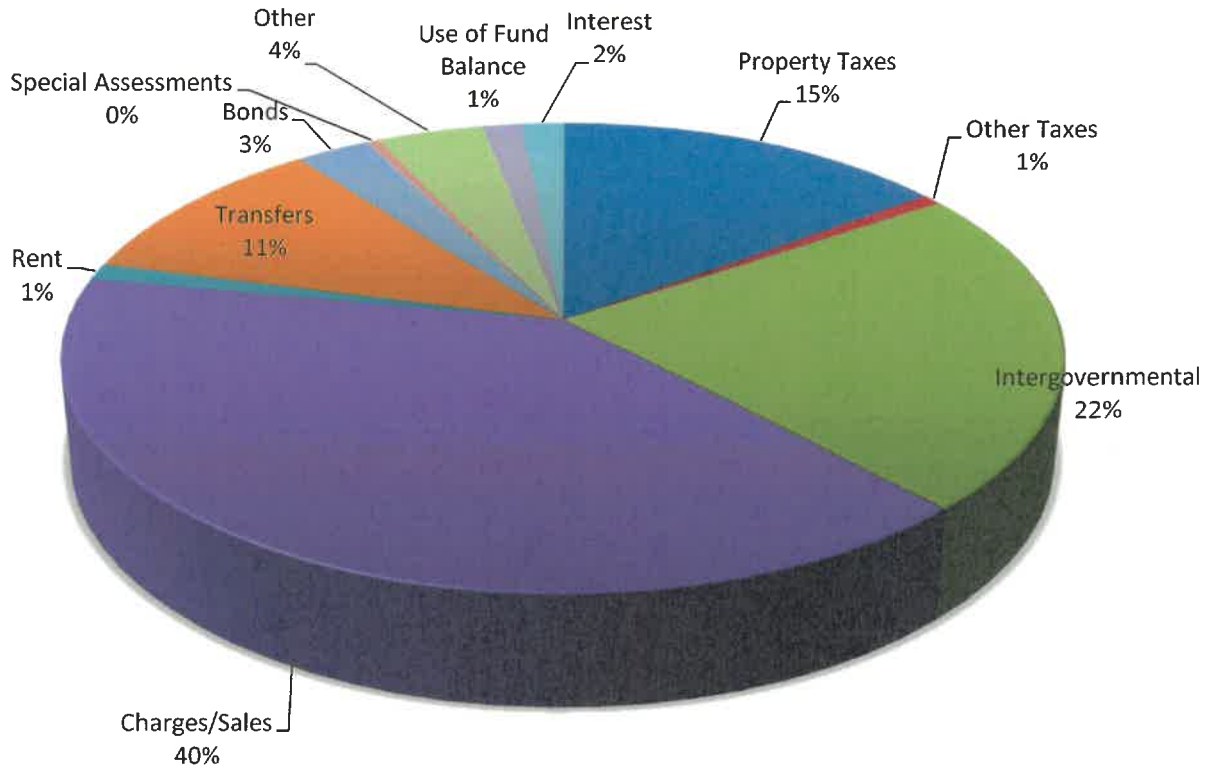


2023 Revenue Budget Summary

Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Increase/ Decrease
General Fund (101)	\$ 13,542,153	\$ 13,315,891	\$ 13,382,836	\$ 14,136,009	\$ 753,173
Special Revenue Funds:					
Port Authority (202)	1,361,746	1,122,634	332,063	401,965	69,902
Public Library (222)	945,753	908,531	954,343	990,488	36,145
Bigwood Event Center (223)	35,895	72,657	354,202	277,600	(76,602)
TIF District 4-10 CDS Development (226)	95,624	90,954	93,500	103,500	10,000
TIF District 4-11 H9 LLC (227)	29,727	29,074	29,750	33,750	4,000
Tax Abatement - Platte Properties (229)	19,179	18,953	18,035	18,026	(9)
TIF District 4-12 Aura Capital LLC (230)	82,803	77,221	39,500	-	(39,500)
Tax Abatement - Fergus Care Center (232)	15,971	15,893	11,030	15,016	3,986
Tax Abatement - Northstar Behavioral Health (235)		39,577	37,000	28,131	(8,869)
Tax Abatement - Housing Rebate Program (238)			26,500	54,000	27,500
TIF District 4-8 LB Homes Eisenhower Sch. (248)	4,277	1,911	-	-	-
TIF District 4-9 LB Homes Woodland Lodge (249)	15,972	15,058	15,600	-	(15,600)
TIF District 4-7 Kaddatz Artists Lofts (250)	5,420	5,133	5,400	5,275	(125)
Small Cities Revolving Loan (255)	43,295	8,578	41,000	33,000	(8,000)
Intermediary Relending Program (257)	37,909	21,304	37,500	41,902	4,402
Small Cities Development Program (259)	19,333	155,815	350,500	200,514	(149,986)
CDBG/HUD (264)	56,852	13,746	52,500	41,500	(11,000)
TIF District 8-1 Somerset Apts (281)	15,913	15,487	-	-	-
Debt Service Funds:					
PIR Bond & Interest 2005 (305)	194,340	35,554	-	-	-
PIR Bond & Interest 2007 (307)	136,673	133,754	106,680	-	(106,680)
PIR Bond & Interest 2009 (309)	692,540	131,014	137,045	138,295	1,250
PIR Bond & Interest 2012B (312)	1,009,569	133,708	128,195	130,045	1,850
G.O. TIF Bonds, Series 2022 (314)				58,405	58,405
PIR Bond & Interest 2019B (319)	31,718	56,596	69,995	72,870	2,875
G.O. Capital Imp. Bonds, Series 2010 (331)	583,749	60,184	60,864	62,095	1,231
G.O. Capital Improvement Bonds 2012C (333)	4,232,984	338,329	345,645	342,995	(2,650)
G.O. Sales Tax Bonds - Library 2017 (334)	1,459,043	1,555,246	1,197,395	936,495	(260,900)
G.O. Port Authority Bonds - LCSC 2019A (335)	156,290	140,786	141,945	141,829	(116)
G.O. Equipment Certificates, Series 2020A (336)		40,563	54,632	58,702	4,070
G.O. Port Authority Bonds, Series 2021A (340)		989	113,210	115,367	2,157
G.O. Port Authority Bonds, Series 2020A (341)			5,204	53,352	48,148
G.O. Port Authority Bonds, Series 2020B (342)			17,308	34,785	17,477
Capital Projects Funds:					
Capital Projects Operations (403)	1,320,286	5,110,024	6,860,780	10,790,064	3,929,284
PIR Project 2005A (405)	96,232	86,559	-	-	-
PIR Project 2007B (407)	105,804	100,914	106,680	-	(106,680)
PIR Project 2009 (409)	120,512	91,898	137,045	138,295	1,250
PIR Project 2012B (412)	136,593	119,595	128,195	130,045	1,850
PIR Project 2019B (419)	101,726	83,659	69,995	72,870	2,875
Airport Capital Improvement (456)	626,247	491,522	670,535	1,806,984	1,136,449
PIR Projects (499)	320,156	501,368	118,274	132,234	13,960
Enterprise Funds:					
Liquor Store (608)	7,634,584	7,383,346	6,645,320	7,109,473	464,153
Refuse Disposal (609)	3,670,422	3,588,269	3,708,253	3,838,245	129,992
Sewage Treatment (610)	2,819,034	2,169,629	2,602,822	2,541,571	(61,251)
Water Department (611)	2,843,356	2,837,586	2,855,310	3,032,150	176,840
Storm Water (612)	724,484	647,548	683,000	776,830	93,830
Internal Service Fund:					
Equipment (704)	2,428,644	2,186,736	2,290,870	2,359,021	68,151
Total Revenue Budget	\$ 47,772,808	\$ 43,953,793	\$ 45,036,456	\$ 51,253,693	\$ 6,217,237

2023 Revenue Budget Summary (All Budgeted Funds)

Property Taxes	\$7,631,550
Other Taxes	373,393
Intergovernmental	11,477,323
Charges/Sales	20,490,163
Rent	546,636
Transfers	5,413,949
Bonds	1,482,000
Special Assessments	214,755
Other	2,082,108
Use of Fund Balance	724,672
Interest	817,144
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	\$51,253,693

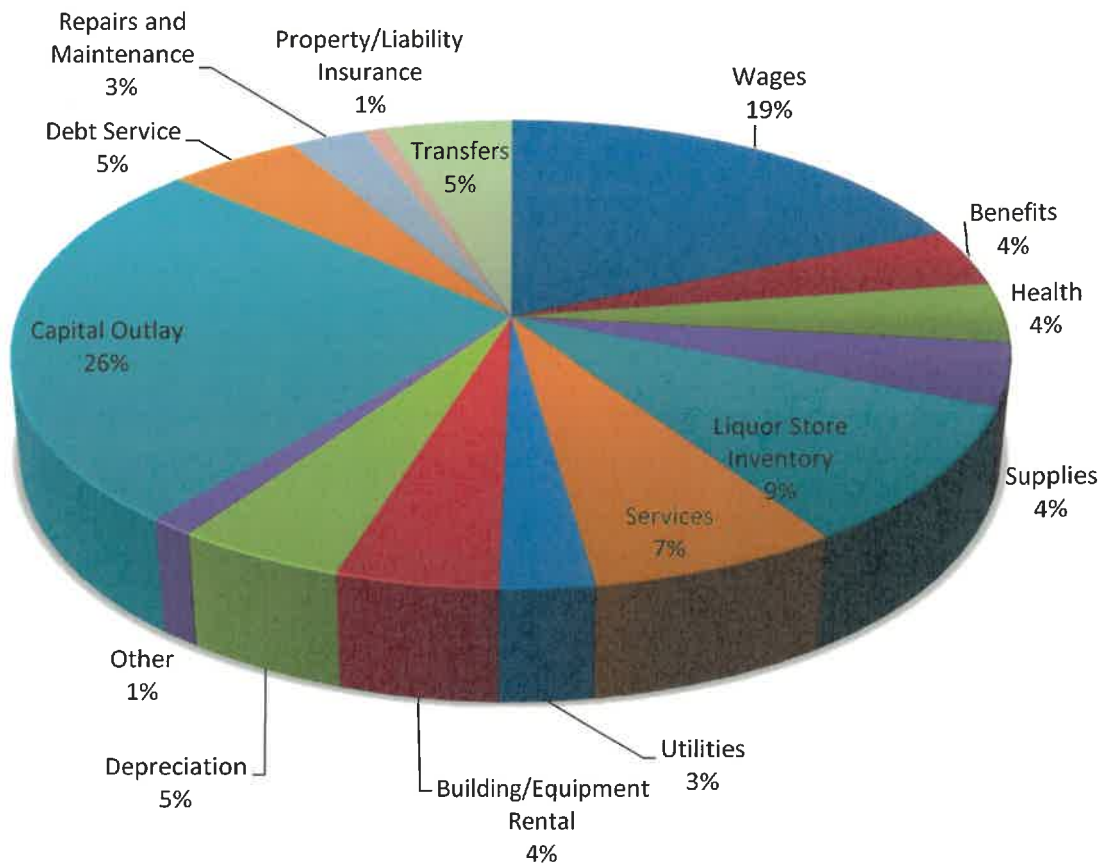


2023 Expenditure Budget Summary

Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Increase/ Decrease
General Fund (101)	\$ 12,058,355	\$ 13,393,380	\$ 13,382,836	\$ 14,136,009	\$ 753,173
Special Revenue Funds:					
Port Authority (202)	253,607	303,973	332,063	401,965	69,902
Public Library (222)	858,656	901,661	954,343	990,488	36,145
Bigwood Event Center (223)	5,977	94,423	354,202	277,600	(76,602)
TIF District 4-10 CDS Development (226)	91,628	87,374	93,500	103,500	10,000
TIF District 4-11 H9 LLC (227)	26,665	26,759	29,750	33,519	3,769
Tax Abatement - Platte Properties (229)	18,025	17,556	18,035	18,026	(9)
TIF District 4-12 Aura Capital LLC (230)	73,181	73,970	16,466	-	(16,466)
Tax Abatement - Fergus Care Center (232)	5,099	9,928	11,030	15,016	3,986
Tax Abatement - Northstar Behavioral Health (235)		17,869	37,000	27,000	(10,000)
Tax Abatement - Housing Rebate Program (238)			26,500	54,000	27,500
TIF District 4-8 LB Homes Eisenhower Sch. (248)	4,090	2,779	-	-	-
TIF District 4-9 LB Homes Woodland Lodge (249)	15,288	14,551	15,600	-	(15,600)
TIF District 4-7 Kaddatz Artists Lofts (250)	5,440	5,042	5,400	5,275	(125)
Small Cities Revolving Loan (255)	3,318	1,690	3,800	4,096	296
Intermediary Relending Program (257)	41,760	41,175	42,107	41,902	(205)
Small Cities Development Program (259)	18,636	156,321	350,469	200,514	(149,955)
CDBG/HUD (264)	29,668	29,802	30,255	31,110	855
TIF District 8-1 Somerset Apts (281)	15,764	15,176	-	-	-
Debt Service Funds:					
PIR Bond & Interest 2005 (305)	193,600	36,526	-	-	-
PIR Bond & Interest 2007 (307)	135,840	133,760	106,680		(106,680)
PIR Bond & Interest 2009 (309)	686,787	136,438	137,045	138,295	1,250
PIR Bond & Interest 2012B (312)	1,009,125	133,220	128,195	130,045	1,850
G.O. TIF Bonds, Series 2022 (314)				58,405	58,405
PIR Bond & Interest 2019B (319)	30,515	56,620	69,995	72,870	2,875
G.O. Capital Imp. Bonds, Series 2010 (331)	588,623	60,611	58,445	62,095	3,650
G.O. Capital Improvement Bonds 2012C (333)	4,234,426	347,124	345,645	342,995	(2,650)
G.O. Sales Tax Bonds - Library 2017 (334)	1,260,187	1,263,255	1,197,395	936,495	(260,900)
G.O. Port Authority Bonds - LCSC 2019A (335)	184,596	139,245	141,945	139,545	(2,400)
G.O. Equipment Certificates, Series 2020A (336)		38,612	51,700	55,500	3,800
G.O. Port Authority Bonds, Series 2021A (340)			13,680	101,553	87,873
G.O. Port Authority Bonds, Series 2020A (341)			5,204	53,352	48,148
G.O. Port Authority Bonds, Series 2020B (342)			17,308	34,785	17,477
Capital Projects Funds:					
Capital Projects Operations (403)	2,128,405	4,335,495	6,860,780	10,790,064	3,929,284
PIR Project 2005A (405)	194,600	263,440	-	-	-
PIR Project 2007B (407)	136,840	133,760	106,680		(106,680)
PIR Project 2009 (409)	153,400	131,000	137,045	138,295	1,250
PIR Project 2012B (412)	132,750	133,715	128,195	130,045	1,850
PIR Project 2019B (419)	31,715	56,620	69,995	72,870	2,875
Airport Capital Improvement (456)	606,890	428,680	670,535	1,806,984	1,136,449
PIR Projects (499)	139,808	168,249			-
Enterprise Funds:					
Liquor Store (608)	7,092,217	7,320,470	6,596,380	6,993,024	396,644
Refuse Disposal (609)	3,489,428	3,380,623	3,672,059	3,813,661	141,602
Sewage Treatment (610)	2,195,998	2,191,120	2,295,801	3,262,670	966,869
Water Department(611)	2,005,863	2,071,777	2,225,462	2,509,147	283,685
Storm Water (612)	646,675	533,266	607,283	657,597	50,314
Internal Service Fund:					
Equipment (704)	1,868,018	1,937,082	2,133,599	2,259,251	125,652
Total Expenditure Budget	\$ 42,671,463	\$ 40,624,137	\$ 43,480,407	\$ 50,899,563	\$ 7,419,156

2023 Expenditure Budget Summary (All Budgeted Funds)

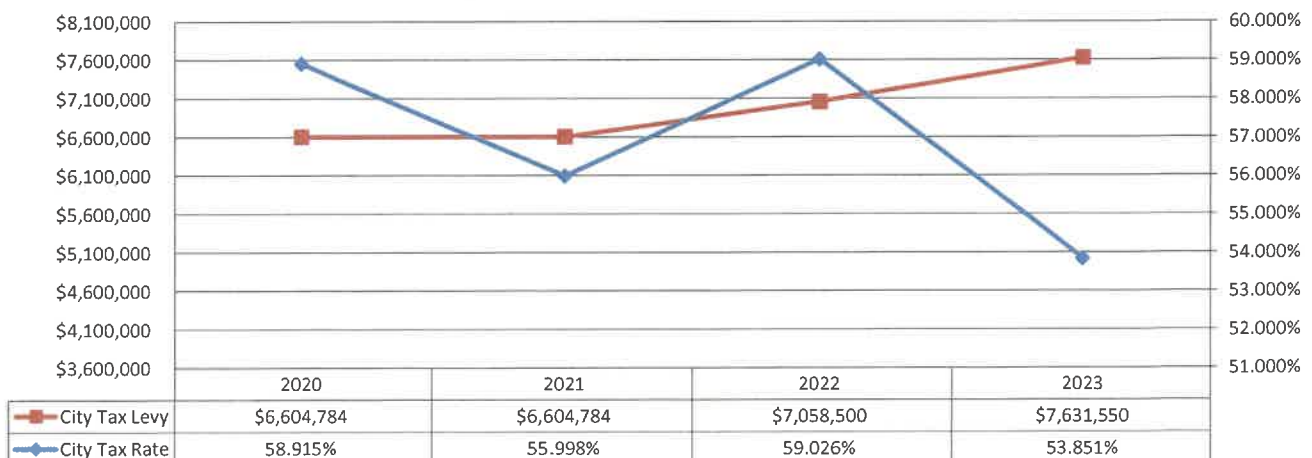
Wages	\$9,492,342
Benefits	2,046,259
Health	2,103,241
Supplies	2,227,335
Liquor Store Inventory	4,874,608
Services	3,490,686
Utilities	1,379,432
Building/Equipment Rental	2,345,007
Depreciation	2,350,497
Other	639,052
Capital Outlay	13,121,687
Debt Service	2,444,116
Repairs and Maintenance	1,452,835
Property/Liability Insurance	418,181
Transfers	2,514,285
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	\$50,899,563



**City of Fergus Falls
2023 Proposed Property Tax Levy**

	2020 Levy	2021 Levy	2022 Levy	Proposed 2023 Levy	Increase/ (Decrease)	Percent Change
General Fund (Fund 101)	\$ 5,004,957	\$ 5,013,724	\$ 5,295,500	\$ 5,868,350	\$ 572,850	
Port Authority (Fund 202)	75,000	60,000	60,000	60,000	-	
Public Library (Fund 222)	786,427	778,060	820,000	855,700	35,700	
Tax Abatement (Fund 229)	19,000	19,000	17,000	17,000	-	
Tax Abatement (Fund 232)	16,000	16,000	3,000	14,000	11,000	
Tax Abatement (Fund 235)		40,000	36,000	28,000	(8,000)	
Tax Abatement - Housing Rebate (Fund 238)			26,500	54,000	27,500	
PIR Project 2007B (Fund 407) 2015 Refunding	34,000	22,000	18,000	-	(18,000)	
PIR Project 2009 (Fund 409)	64,000	54,000	54,000	-	(54,000)	
PIR Project 2012B (Fund 412)	56,000	49,000	49,000	49,000	-	
PIR Project 2019B (Fund 419)	47,400	44,000	44,000	44,000	-	
G.O. Capital Improvement Bonds 2010 (Fund 331)	68,000	60,000	60,000	60,000	-	
G.O. Capital Improvement Bonds 2012C (Fund 333)	364,000	338,000	338,000	338,000	-	
G.O. Equipment Certificate, Series 2020A (336)		41,000	54,500	58,500	4,000	
G.O. Taxable Bonds, Series 2020A Dairy Demo (341)				-	-	
G.O. Taxable Bonds, Series 2020B Dairy RLF (342)				-	-	
G.O. Port Authority Bonds, Series 2021A			113,000	115,000	2,000	
Capital Projects Operations (Fund 403)	30,000	30,000	30,000	30,000	-	
Airport Capital Improvement (Fund 456)	40,000	40,000	40,000	40,000	-	
Total	\$ 6,604,784	\$ 6,604,784	\$ 7,058,500	\$ 7,631,550	\$ 573,050	8.12%
Levy - General	\$ 5,004,957	\$ 5,013,724	\$ 5,295,500	\$ 5,868,350	\$ 572,850	8.12%
Levy - Port Authority	75,000	60,000	60,000	60,000	-	0.00%
Levy - Public Library	786,427	778,060	820,000	855,700	35,700	0.51%
Levy - Tax Abatement	35,000	75,000	82,500	113,000	30,500	0.43%
Levy - Debt Service/Capital Projects	633,400	608,000	730,500	664,500	(66,000)	-0.94%
Levy - Capital Project Funds	70,000	70,000	70,000	70,000	-	0.00%
Total	\$ 6,604,784	\$ 6,604,784	\$ 7,058,500	\$ 7,631,550	\$ 573,050	8.12%
City Tax Rate	58.915%	55.998%	59.026%	53.851%		
Percent Change - Levy	3.73%	0.00%	6.87%	8.12%		
Percent Change - Tax Rate	0.54%	-4.95%	5.41%	-8.77%		

Tax Levies and Tax Rates



City of Fergus Falls
Property Tax Impact Estimator



	2021	2021 Annex	2022	2022 Annex	2023 Proposed	2023 Annex
Tax Rate	55.998%	37.501%	59.026%	49.269%	53.851%	53.851%
Percent Change			5.41%		-8.77%	

Tax Estimate - Home Values

Estimated Tax Bill - City Portion

	2021	2021 Annex	2022	2022 Annex	2023 Proposed	2023 Annex
(TC 1% up to \$500,000, 1.25% over \$500,000)						
\$100,000 Home (\$718 Tax Capacity) (\$71,760 taxable mkt value)	\$402	\$269	\$424	\$354	\$387	\$387
\$125,000 Home (\$990 Tax Capacity) (\$99,010 taxable mkt value)	554	371	584	488	533	533
\$150,000 Home (\$1,263 Tax Capacity) (\$126,260 taxable mkt value)	707	474	745	622	680	680
\$200,000 Home (\$1,808 Tax Capacity) (\$180,760 taxable mkt value)	1,012	678	1,067	891	974	974
\$250,000 Home (\$2,353 Tax Capacity) (\$235,260 taxable mkt value)	1,318	882	1,389	1,159	1,267	1,267
\$300,000 Home (\$2,898 Tax Capacity) (\$289,760 taxable mkt value)	1,623	1,087	1,711	1,428	1,561	1,561

Tax Estimate - Commercial

Estimated Tax Bill - City Portion

	2021	2021 Annex	2022	2022 Annex	2023 Proposed	2023 Annex
(TC 1.5% up to \$150,000, 2% over \$150,000)						
\$100,000 Business (\$1,500 Tax Capacity)	\$840	\$563	\$885	\$739	\$808	\$808
\$500,000 Business (\$9,250 Tax Capacity)	5,180	3,469	5,460	4,557	4,981	4,981
\$1,000,000 Business (\$19,250 Tax Capacity)	10,780	7,219	11,363	9,484	10,366	10,366
\$1,500,000 Business (\$29,250 Tax Capacity)	16,379	10,969	17,265	14,411	15,751	15,751
\$2,000,000 Business (\$39,250 Tax Capacity)	21,979	14,719	23,168	19,338	21,137	21,137

Woodland Heights annexation tax rates are fully phased in for 2023.

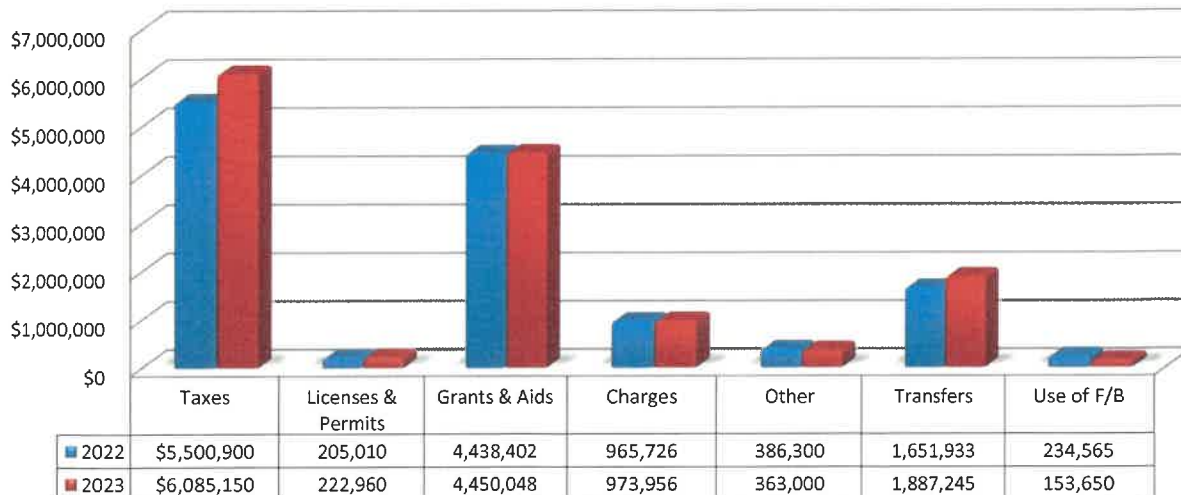
**2023 Proposed Budget
General Fund Revenues**

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Budget Increase/ (Decrease)
General Property Tax Levy	\$4,953,060	\$4,955,581	\$5,295,500	\$5,868,350	\$572,850
Delinquent Property Tax	45,016	58,811	50,000	60,000	10,000
Other Tax Receipts	109,128	168,939	155,400	156,800	1,400
Business Licenses and Permits	36,811	45,480	50,410	48,460	(1,950)
Non-business Licenses and Permits	145,942	180,297	154,600	174,500	19,900
Federal Grants	29,436	67,272	55,000	22,000	(33,000) 1
State Grants and Aids	4,510,634	4,483,882	4,294,902	4,334,448	39,546 2
Local Government Grants and Aids	102,076	88,037	88,500	93,600	5,100
General Government Charges	207,022	184,381	201,420	182,975	(18,445) 3
Public Safety Charges	161,737	129,320	161,000	154,000	(7,000) 4
Highways and Streets Charges	1,894	3,064	5,800	3,200	(2,600)
Sanitation Charges	27,443	44,344	34,500	39,000	4,500
Culture and Recreation Charges	384,416	500,042	492,506	522,281	29,775 5
Other Charges	63,442	149,878	70,500	72,500	2,000
Fines	106,439	86,238	63,100	59,500	(3,600)
Interest	297,760	(43,503)	202,200	202,000	(200)
Contributions	53,453	316,983	5,000	5,000	-
Miscellaneous	76,764	55,021	50,000	50,000	-
Rents	54,410	88,145	66,000	46,500	(19,500) 6
Operating Transfers In	1,724,167	1,752,982	1,651,933	1,887,245	235,312 7
Sale of Fixed Assets	1,200	700			-
General Obligation Equip. Cert.	449,903				-
Use of Fund Balance			234,565	153,650	(80,915) 8
Total General Fund Revenues	\$13,542,153	\$13,315,891	\$13,382,836	\$14,136,009	\$753,173

Notes:

1. Federal TZD and vest reimbursement higher in 2022.
2. LGA certified at \$3,837,648 for 2022 (increase of \$28,746 over 2022). Fire training funds estimated to be higher.
3. Rental registration charges based on actual experience.
4. Decrease in fraud investigations.
5. Increase due to increased expenditure budget for the Community Ice Arena.
6. Decrease in airport rent offset by decrease in airport management fees.
7. 2021 included increased transfers in for the Communications Director budget (\$131,852) and I.T. and Administration.
8. Fund balance will be used as follows: Bigwood Event Center projected shortfall \$110,500; I.T. phased retirement \$21,000; Payroll phased retirement \$22,150.

General Fund Revenue Sources



**2023 Proposed Budget
General Fund Expenditures**

	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	Budget Increase/ (Decrease)
Expenditures					
Council	\$68,503	\$68,413	\$69,182	\$73,744	\$4,562
Communications	15,133	5,420	5,300	167,129	161,829 1
Ordinances	8,139	3,092	4,500	4,500	0
Mayor	15,589	14,951	15,217	15,230	13
City Administrator	276,773	301,297	317,634	340,553	22,919
Elections	33,289	26	23,215	-	(23,215) 2
Finance	331,699	336,748	356,421	371,417	14,996
Investment Management	71,640	73,549	74,300	87,900	13,600
Data Processing	526,933	349,771	558,852	654,144	95,292 3
Legal	194,835	189,646	200,617	206,754	6,137
Human Resources/Safety Advisor	246,996	252,830	265,342	304,949	39,607
Planning/Zoning/GIS	253,740	246,625	171,249	158,571	(12,678) 4
Cable Television	111,098	102,896	100,180	100,147	(33)
Annexation	25,286	50,578	24,541	2,126	(22,415) 5
General Government Buildings	211,297	243,861	276,113	306,355	30,242 6
Police Areas	3,632,139	3,710,664	4,154,345	4,409,563	255,218
Emergency Management	57,380	147,429	23,135	24,403	1,268
Fire Department	768,285	1,306,039	825,251	895,649	70,398
Building Inspection	112,681	117,242	133,380	150,068	16,688
Property Abatement	9,595	22,905	12,307	12,321	14
Rental Registration	54,427	59,682	63,974	70,862	6,888
Engineering	150,042	120,639	298,500	170,391	(128,109) 4
Streets	2,254,924	2,031,806	2,512,053	2,605,335	93,282 7
Weed/Animal Control	46,762	42,803	52,872	52,192	(680)
Airport and Grounds	219,204	255,777	223,930	215,993	(7,937)
Parks and Recreation	1,775,453	2,278,819	1,934,005	2,023,760	89,755
Senior Citizens	120,325	104,997	83,992	98,552	14,560
Transit	50,070	50,078	50,082	50,073	(9)
Economic Development	50,053	50,078	50,082	50,073	(9)
Community Development	116,165	94,085	108,271	115,513	7,242
Community Development Assistance	117,739	165,538	166,991	166,995	4
Prairie Wetlands	5,790	6,574	8,500	9,707	1,207
Debt Service	11,516	937	1,752	1,422	(330)
General Government	53,300	210,342	106,186	106,118	(68)
Unemployment	9,838	468	3,000	3,000	-
Transfers Out	51,717	376,779	107,565	110,500	2,935 8
Total General Fund Expenditures	\$12,058,355	\$13,393,380	\$13,382,836	\$14,136,009	\$753,173

Notes:

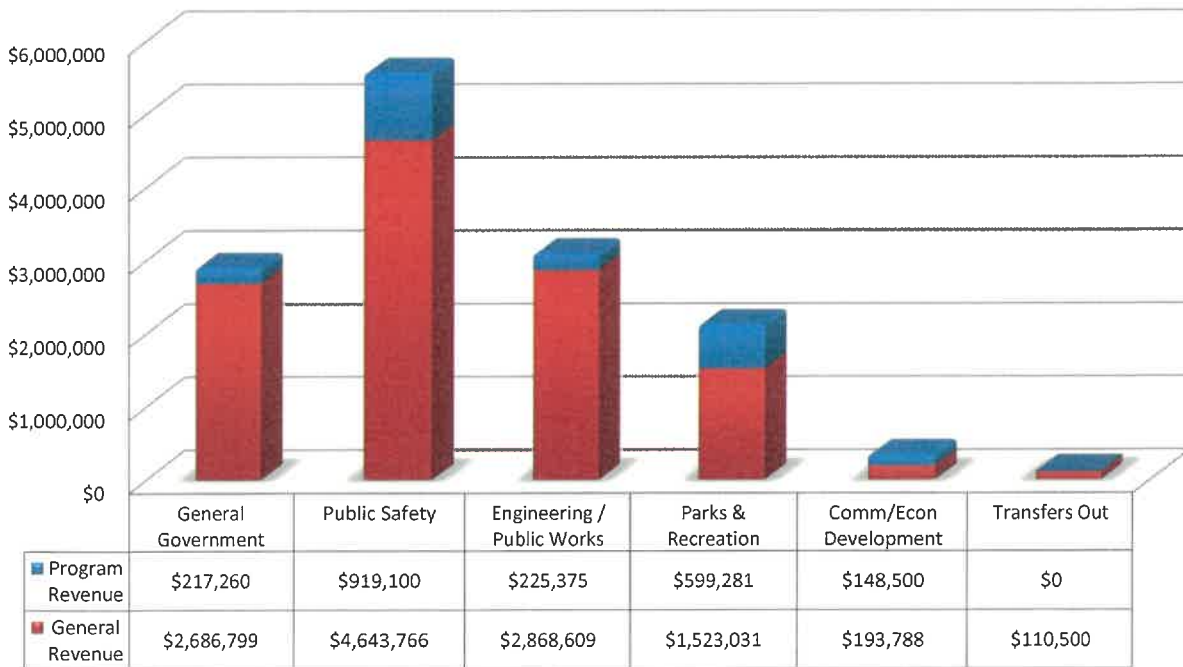
1. New Communication position and related budget for 2023.
2. General Elections during 2022, none in 2023.
3. Includes phone system (\$62,500), main computer system updates (\$77,912), and Office 365 (\$32,000).
4. 2022 included \$75,000 for comprehensive plan, 2023 combining GIS with Planning and Zoning.
5. Woodland Heights final payment in 2022.
6. Increase in utility costs (natural gas 110%).
7. Included a 10% increase to the street overlays and seal coat.
8. Includes the transfer to the Bigwood Event Center of \$110,500 to cover the projected shortfall.

**2023 Proposed Budget
General Fund Expenditures**

General Fund Expenditures



General Fund Expenditures by Supported Revenue Type





**City of Fergus Falls
Budget 2023 - levy-Supported Funds
Changes from 2022 Budget**

Revenue Changes:

Property Tax Levy	\$608,550	
Local Government Aid	28,746	
Transfer In	235,312	I.T. and Communication Dept.

Expenditure Changes:

Wages and Benefits	\$256,000	2.9% Contract, Steps, Changes
Communications Dept.	161,829	
Compensation Study - Phase-In	109,000	
Health Insurance	90,000	
Workers Compensation	97,000	
Street Overlays and Sealcoat	41,080	10% Increase
Technology Updates	50,000	
Planning/GIS Combination	(119,000)	

City of Fergus Falls
 General Fund
 Summary Budget by Object



Object	Description	2023			Dept. Request	Levy Board	Increase/ (Decrease) From 2021	Comments
		2020 Actual	2021 Actual	2022 Adopted				
101	Full-time employees-regular	\$4,559,017	\$4,587,129	\$4,905,301	\$5,225,926	\$5,219,727	\$314,426	2.9%/Comm Spec/Police/Phased Ret.
102	Full-time employees-overtime	66,045	89,895	116,300	118,620	118,620	2,320	
103	Part-time employees	148,802	145,850	198,844	200,895	200,895	2,051	
104	Temporary employees-regular	153,549	180,687	221,900	181,950	168,300	(53,600)	2022 Election
105	Temporary employees-overtime		305		300	300	300	
106	Holiday-overtime	68,042	65,966	72,800	73,050	73,050	250	Police Dept.
107	Part-time employees-overtime	21,264	19,060	26,715	26,715	26,715	0	Fire Fighters
111	Benefits owed	25,085	16,168				0	
121	PERA contributions	194,574	192,833	208,255	225,311	222,768	14,513	
122	FICA contributions	160,668	162,896	188,683	202,857	200,186	11,503	
123	Police/fire pension contributions	388,660	393,347	425,957	440,397	445,037	19,080	
131	Health	982,682	1,052,367	1,155,795	1,354,541	1,285,132	129,337	6.58%/Comm Spec/Disability/Phased Ret.
133	Life	7,068	6,822	7,607	8,237	8,158	551	
135	Medicare	67,918	68,547	80,009	84,481	84,174	4,165	
142	Unemployment	9,838	468	3,000	3,000	3,000	0	
151	Insurance premiums	177,538	209,924	249,451	342,513	344,684	95,233	Workers Comp 13%
	Total Wages and Benefits	\$7,030,751	\$7,192,263	\$7,860,617	\$8,488,793	\$8,400,746	\$540,129	
203	Printed forms and paper	\$5,677	\$3,742	\$7,650	\$16,350	\$13,850	\$6,200	
207	Training and instructional supplies	2,895	3,895	8,500	9,250	8,500	0	I.T. Security Training
208	General office supplies	28,672	22,966	38,300	46,855	40,855	2,555	
211	Safety supplies	6,217	4,946	5,850	6,000	6,000	150	
212	Motor fuels	18,698	44,037	4,800	5,500	5,500	700	
213	Lubricants and additives	553	632				0	
216	Chemicals and chemical products	27,802	36,802	73,000	65,000	65,000	(8,000)	
217	Ammunition	5,265	3,979	8,000	11,000	11,000	3,000	
218	Uniforms	48,348	58,466	56,663	67,963	61,963	5,300	Police and Fire
219	General operating supplies	58,430	53,716	67,150	70,200	70,200	3,050	
221	Equipment parts	12,823	7,914	11,964	10,964	10,964	(1,000)	
223	Building repair and maintenance supplies	48,121	35,722	53,850	43,450	43,450	(10,400)	Moved \$13,800 to 401
224	Street maintenance materials	50,921	34,176	70,000	70,000	70,000	0	
225	Landscaping materials	15,116	15,528	21,000	21,000	21,000	0	
228	Bituminous overlay	302,811	140,988	269,280	323,000	296,140	26,860	10% Increase
229	Seal coat	92,471	7,374	142,560	171,000	156,780	14,220	10% Increase
231	Other maintenance supplies/materials	31,102	31,739	35,050	41,050	36,050	1,000	
241	Small tools and minor equipment	4,874	3,957	12,600	23,400	15,400	2,800	
	Total Supplies	\$760,795	\$510,578	\$886,217	\$1,001,982	\$932,652	\$46,435	

City of Fergus Falls
General Fund
Summary Budget by Object

Object	Description	2023			Dept. Request	Levy Board	Increase/ (Decrease) From 2021	Comments
		2020 Actual	2021 Actual	2022 Adopted				
301	Auditing and accounting services	\$2,493	\$2,493	\$2,560	\$2,560	\$2,560	\$0	
304	Legal fees	204,929	191,907	200,452	205,860	205,860	5,408	2.9% Increase
305	Medical and dental fees	10,593	12,781	14,280	15,555	15,555	1,275	
307	Management fees/outside services	54,000	27,500	66,000	66,000	42,000	(24,000)	Airport Manager (net rent w/fees)
308	Instructors' fees	2,670	2,275	2,700	2,700	2,700	0	
309	Other professional services	809,815	818,340	861,810	878,107	879,747	17,937	Detail Below
310	Private property services - tree removal			25,000	30,000	30,000	5,000	Private tree removal - resident charges
321	Telephone	56,346	58,321	63,870	68,095	67,945	4,075	
322	Postage	7,817	5,258	8,485	7,975	7,975	(510)	
323	Radio units	3,562	3,185	4,500	4,500	4,500	0	
324	Internet access	3,812	4,814	4,900	5,185	5,185	285	
331	Education/Travel/Meeting	30,535	39,179	54,050	61,250	57,650	3,600	Increase Council \$4,500
333	Freight and express	694	870	900	900	900	0	
343	Newspaper	7,224	4,934	5,720	5,400	5,400	(320)	
345	Radio			250	250	250	0	
349	Other advertising	1,153	920	1,050	0	0	(1,050)	
351	Legal notices publishing	1,564		3,500	3,500	3,500	0	
353	Ordinance publication	420	693	4,500	4,500	4,500	0	
354	Promotional materials			1,200	500	500	(700)	
361	General liability	91,744	90,863	98,266	98,161	98,161	(105)	7% Estimate over 2022 Actual
362	Property	105,882	106,756	114,521	89,304	89,304	(25,217)	6% Estimate over 2022 Actual
363	Automotive	4,774	4,820	5,061	4,713	4,713	(348)	7% Estimate over 2022 Actual
365	Boiler		30	50	50	50	0	
381	Electric utilities	342,870	435,474	493,300	577,040	509,640	16,340	7% Estimate
382	City utilities	31,983	35,917	36,550	42,150	40,950	4,400	4% Estimate
383	Gas utilities	42,919	70,165	56,300	147,553	135,053	78,753	Double plus 10%
384	Other utilities	1,375	1,468	500	1,620	1,620	1,120	
Total Services/Insurance		\$1,819,173	\$1,918,961	\$2,130,275	\$2,323,428	\$2,216,218	\$85,943	
401	Buildings	\$75,228	\$56,801	\$40,500	\$92,700	\$60,200	\$19,700	Moved \$13,800 from 223, Office 365
403	Improvements other than buildings		2,050				0	Parking Lot Repairs - to Capital Outlay
404	Machinery and equipment	94,948	88,901	106,100	165,744	144,820	38,720	IBM I Series
406	Infrastructure	50,102	16,947				0	
407	Software maintenance	53,919	47,971	85,210	76,685	76,431	(8,779)	
411	Land rental	2,400	2,400	2,400	2,400	2,400	0	
412	Building rental	11,845	13,469	12,200	12,600	12,600	400	
415	Equipment rental	1,326,769	1,317,709	1,365,564	1,404,695	1,404,695	39,131	3% Internal Equipment Rent
433	Dues and subscriptions	64,116	67,936	67,320	107,023	105,508	38,188	LMC, CGMC, & Office 365
434	Awards and indemnities	2,580		12,000	11,500	11,500	(500)	Insurance Claims
436	Towing charges	8,215	6,380	9,500	9,500	9,500	0	
437	Contingency	8,278	90	60,036	62,000	62,000	1,964	

City of Fergus Falls
General Fund
Summary Budget by Object

Object	Description	2023			Dept. Request	Levy Board	Increase/ (Decrease) From 2021	Comments
		2020 Actual	2021 Actual	2022 Adopted				
438	Miscellaneous	144,042	172,452	131,083	112,815	112,942	(18,141)	Woodland Hts Annex. Complete 2022
481	Property tax/solid waste assessment	2,747	1,892	1,400	1,000	1,000	(400)	
491	Otter Tail County Historical Society	11,500	11,500	11,500	11,500	11,500	0	
496	Oak Grove Cemetery Association	2,952	4,583	5,000	5,000	5,000	0	
499	Other	15,000	15,000	15,250	15,250	15,250	0	WCI \$7,750/AC4TA \$7,500
Total Repairs/Maint./Other		\$1,874,641	\$1,826,079	\$1,925,063	\$2,090,412	\$2,035,346	\$110,283	
511	Land	\$16,845	\$3,120				\$0	
521	Buildings and structures	81,147	71,624	61,466	80,000	80,000	18,534	Golf \$15,000; Gov't Bldgs. \$50,000 Police \$15,000
531	Improvements other than buildings	169,813	640,229	113,495	130,500	123,825	10,330	Arena \$15,000, Parks \$50,000 Gen Govt \$2,500, Golf Crs \$11,325 Trails \$10,000, Parking Lots \$35,000
542	Motor vehicles		564,887	60,000	60,000	60,000	0	Fire Department
543	Furniture and fixtures			0			0	
544	Office equipment and furnishings	195,348	32,891	155,400	121,300	110,300	(45,100)	\$108,300 Tech., PD \$1,500, Bldg Insp \$500
545	Other equipment	17,005	230,901	64,000	118,000	65,000	1,000	Detail below
570	DWI Forfeiture	499	750				0	
571	General Forfeiture	12,121	6,394				0	
Total Capital Outlay		\$492,777	\$1,550,796	\$454,361	\$509,800	\$439,125	(\$15,236)	
602	Other long-term obligation prin.	\$14,486	\$15,275	\$16,108			(\$16,108)	Golf Equipment - Sprayer (Pd off 2022)
612	Other long-term obligation interest	2,500	1,710	878			(878)	Golf Equipment - Sprayer (Pd off 2022)
614	Interfund debt interest		937	1,752	1,422	1,422	(330)	Golf Tool Cat
623	Bond issue costs	11,516					0	
Total Debt Service		\$28,501	\$17,923	\$18,738	\$1,422	\$1,422	(\$17,316)	
720	Transfers out	\$51,717	\$376,779	\$107,565		\$110,500	\$2,935	Transfer to Bigwood Event Center
Total General Fund Expenditures		\$12,058,355	\$13,393,380	\$13,382,836	\$14,415,837	\$14,136,009	\$753,173	

City of Fergus Falls
 General Fund
 Summary Budget by Object

Detail:

309	Other Professional Services	
	Communications	\$40,000
	Ordinances	1,000
	Information Technology	37,600
	Investment Management	87,600
	PEG Access	100,000
	Cleaning/Maint. - City Hall	14,000
	OTC - Police Computer Support	24,000
	Cleaning - Police Dept.	19,400
	Police - Other	6,200
	Fire Relief Actuarial Study	3,000
	Rental Registration	1,000
	GIS Services	14,000
	Ice and Snow Removal	3,000
	Traffic Signals	4,500
	Parking Lots	6,000
	Weed/Animal Control	15,500
	Airport Snow Removal and Mowing	24,000
	YMCA - Life Guards and Swim Lessons	25,000
	Tennis	2,880
	Community Ice Arena	5,000
	Strength Training	19,170
	Youth Volleyball	5,760
	Adult Softball	13,000
	Track and Field	3,060
	Fireworks	5,000
	Public Art Maintenance	1,750
	Golf and Tae-Kwon Do	5,607
	Tree Trimming/DED	135,000
	Sr. Center Cleaning	3,800
	Transit Alternative	50,000
	Greater Fergus Falls	50,000
	Community Development	2,500
	CVB	140,000
	Other	11,420
		<u>\$879,747</u>

545	Capital Outlay - Other Equipment	
	Parks	\$3,000
	Golf Course	10,500
	Fire Dept.	11,000
	Police - Comm.	24,000
	Emergency Mgmt	10,000
	Engineering	2,000
	GIS	4,500
		<u>\$65,000</u>

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Port Authority (202)						
Revenues:						
Taxes	\$ 124,983	\$ 75,290	\$ 59,330	\$ 60,000	\$ 60,000	\$ -
Delinquent/Other Property Taxes			1,012	1,075	1,075	-
Intergovernmental	201,029	696,273	103,701	10	10	-
Investment Earnings	19,268	25,882	(5,400)	12,500	10,000	(2,500)
Rent	229,991	238,177	254,178	236,825	238,490	1,665
Other Sales		60,000				
Miscellaneous	300					-
G.O. Bonds Issued		266,124	600,293			
Transfer In			109,521			-
Use of Fund Balance				21,653	92,390	70,737
Total Revenues	\$ 575,571	\$ 1,361,746	\$ 1,122,634	\$ 332,063	\$ 401,965	\$ 69,902
Expenditures:						
Wages and Benefits	\$ 56,733	\$ 75,383	\$ 84,395	\$ 87,462	\$ 92,560	\$ 5,098
Supplies	595	397	422	600	600	-
Services/Insurance	146,262	89,410	90,287	81,389	108,453	27,064
Repairs and Maintenance	226,846	31,219	74,430	128,000	100,000	(28,000)
Property Taxes/SW Fee	15,788	11,168	11,192	12,100	11,100	(1,000)
Other	166	46,030	594		1,115	1,115
Capital Outlay	4,200					-
Loss on Sale of Capital Assets			42,654			
Transfers Out				22,512	88,137	65,625
Total Expenditures	\$ 450,590	\$ 253,607	\$ 303,973	\$ 332,063	\$ 401,965	\$ 69,902

Purpose:

The Fergus Falls Port Authority is a governmental subdivision established to further economic development within the City of Fergus Falls. Currently the Fergus Falls Port Authority owns industrial parks, residential property (Norgren property), the Community Behavioral Health Hospital (CBHH) and leases the facility to the State of Minnesota, and a facility leased to Lakes Country Service Cooperative for a Level IV education facility.

Source of Funding:

Rent received from the State of Minnesota for the CBHH Facility is to be used for operations, maintenance and repairs. A direct levy within this fund provides support for operations. Rent received from Lakes Country Service Cooperative is received directly by the debt service fund for payment of the bonds.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Public Library (222)						
Revenues:						
Current Property Taxes	\$ 731,465	\$ 778,262	\$ 768,987	\$ 820,000	\$ 855,700	\$ 35,700
Delinquent/Other Property Taxes	10,404	7,647	10,147	8,700	10,050	1,350
Intergovernmental	94,942	111,612	95,273	99,093	95,130	(3,963)
Charges for Services	5,052	3,588	6,686	5,800	5,800	-
Fines	10,634	3,322	1,674	1,600	1,700	100
Contributions	26,606	15,768	18,379	650	650	-
Investment Earnings	17,915	16,998	(2,833)	10,000	10,000	-
Miscellaneous	7,016	8,555	10,217	8,500	11,458	2,958
Transfers In	29,430					-
Total Revenues	\$ 933,464	\$ 945,753	\$ 908,531	\$ 954,343	\$ 990,488	\$ 36,145
Expenditures:						
Wages and Benefits	\$ 716,193	\$ 695,897	\$ 721,380	\$ 753,472	\$ 785,739	\$ 32,267
Supplies	29,635	11,939	17,462	12,458	11,058	(1,400)
Services/Insurance/Utilities	67,487	49,847	61,452	73,663	77,283	3,620
Repairs and Maintenance	10,231	8,353	9,336	7,484	7,884	400
Books/Materials	80,115	86,292	83,486	85,140	86,062	922
Other	3,291	3,522	6,149	3,861	5,432	1,571
Capital Outlay	2,345	410	-	12,000	10,500	(1,500)
Transfers Out	2,397	2,397	2,397	6,265	6,530	265
Total Expenditures	\$ 911,694	\$ 858,656	\$ 901,661	\$ 954,343	\$ 990,488	\$ 36,145
Maintenance of Effort (MOE):						
Required	\$ 489,235	\$ 489,235	\$ 489,235	\$ 489,235	\$ 489,235	
Provided	741,869	785,909	779,134	828,700	865,750	
Difference	\$ 252,634	\$ 296,674	\$ 289,899	\$ 339,465	\$ 376,515	

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Bigwood Event Center (223)						
Revenues:						
Event Center Revenue	\$ 76,984	\$ 22,428	\$ 17,850	\$ 184,077	\$ 166,600	\$ (17,477)
Investment Earnings	10,791	10,272	(1,693)	3,000	500	(2,500)
Miscellaneous		3,195				-
Transfers In			56,500	167,125	110,500	(56,625)
Total Revenues	\$ 87,775	\$ 35,895	\$ 72,657	\$ 354,202	\$ 277,600	\$ (76,602)
Expenditures:						
Wages and Benefits		\$ 2,259	\$ 4,067	\$ 166,474	\$ 117,439	\$ (49,035)
Supplies		6	4,547		21,000	21,000
Services/Insurance/Utilities	45,699	2,954	57,015	168,949	106,594	(62,355)
Repairs and Maintenance			23,672	14,092	20,000	5,908
Other			1,984	4,687	9,171	4,484
Capital Outlay	34,156	759	3,138			-
Transfers Out					3,396	3,396
Total Expenditures	\$ 79,855	\$ 5,977	\$ 94,423	\$ 354,202	\$ 277,600	\$ (76,602)

Purpose: This fund was established for the collection of revenues (event center generated fees) to fund the management and current/future capital repairs and maintenance of the Bigwood Event Center.

Source of Funding: Starting in 2022 the City is operating the Bigwood Event Center and will receive revenue from the rental of the facility and a percentage of catering revenues.

Note for 2021: The event center was closed after April 9, 2021 due to COVID-19 and reopened February 2022

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
TIF District 4-10 CDS Development, LLC (226)						
Revenues:						
Tax Increments	\$ 60,442	\$ 93,979	\$ 91,080	\$ 93,000	\$ 103,000	\$ 10,000
Investment Earnings	634	445	(126)	500	500	-
Miscellaneous	1,500	1,200				-
Total Revenues	\$ 62,576	\$ 95,624	\$ 90,954	\$ 93,500	\$ 103,500	\$ 10,000
Expenditures:						
Services/Insurance	\$ 1,813	\$ 2,048	\$ 848	\$ 4,806	\$ 5,160	\$ 354
Debt Service	57,920	89,580	86,526	88,694	98,340	9,646
Total Expenditures	\$ 59,733	\$ 91,628	\$ 87,374	\$ 93,500	\$ 103,500	\$ 10,000

District Established: 8/19/2013
Required Decertification: 12/31/2041

Pay-As-You-Go Note:
Sunset Ridge Apartments
 (105 units of apartments)
 Note is payable from July 1, 2017 - December 31, 2030 (1st increment received June 2017)

Source of Funding:
 The TIF District receives tax increment generated by the applicable parcels. The City retains 5% for funding administration expenses. The remaining 95% of collected increment is paid to the developer as debt service on the pay-as-you-go note.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
TIF District 4-11 H9 LLC (227)						
Revenues:						
Tax Increments	\$ 29,615	\$ 29,485	\$ 29,157	\$ 29,500	\$ 33,500	\$ 4,000
Investment Earnings	65	242	(83)	250	250	-
Miscellaneous	3,118					-
Total Revenues	\$ 32,798	\$ 29,727	\$ 29,074	\$ 29,750	\$ 33,750	\$ 4,000
Expenditures:						
Services/Insurance	\$ 3,275	\$ 70	\$ 370	\$ 3,024	\$ 3,328	\$ 304
Debt Service	13,327	26,595	26,389	26,726	30,191	3,465
Total Expenditures	\$ 16,602	\$ 26,665	\$ 26,759	\$ 29,750	\$ 33,519	\$ 3,769

District Established: 6/6/2016
Required Decertification: 12/31/2044

Pay-As-You-Go Note:
Legacy Addition Note is payable from August 1, 2019 - February 1, 2039 (1st increment received June 2019)
(36 units of apartments)

Source of Funding: The TIF District receives tax increment generated by the applicable parcels. The City retains 10% for funding administration expenses. The remaining 90% of collected increment is paid to the developer as debt service on the pay-as-you-go note.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Platte Properties Tax Abatement (229)						
Revenues:						
Current Property Taxes	\$ 18,841	\$ 18,788	\$ 18,781	\$ 17,000	\$ 17,000	\$ -
Delinquent/Other Property Taxes	221	175	200	215	220	5
Intergovernmental	4	3	3	4	4	-
Investment Earnings	313	213	(31)	200		(200)
Use of Fund Balance				\$ 616	\$ 802	\$ 186
Total Revenues	\$ 19,379	\$ 19,179	\$ 18,953	\$ 18,035	\$ 18,026	\$ (9)
Expenditures:						
Services/Insurance/Utilities	\$ 19	\$ 25	\$ 28	\$ 35	\$ 26	\$ (9)
Miscellaneous	18,000	18,000	17,528	18,000	18,000	-
Total Expenditures	\$ 18,019	\$ 18,025	\$ 17,556	\$ 18,035	\$ 18,026	\$ (9)

Purpose:

The City established a tax abatement for the construction of market-rate housing and the creation of a bike trail. The tax abatement relates to parcel 71004990935000

The tax abatement was approved on 4/4/2016 and will remain in effect through 12/31/2032. The City will abate 100% of the City's share of the real estate taxes not to exceed \$18,000 annually

Source of Funding:

General Property Tax

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Fergus Care Center Tax Abatement (232)						
Revenues:						
Current Property Taxes		\$ 15,821	\$ 15,816	\$ 3,000	\$ 14,000	\$ 11,000
Delinquent/Other Property Taxes		10	127	10	113	103
Intergovernmental		3	3	5	5	-
Administration Charges						-
Investment Earnings	21	137	(53)	100		(100)
Use of Fund Balance				7,915	898	(7,017)
Total Revenues	\$ 21	\$ 15,971	\$ 15,893	\$ 11,030	\$ 15,016	\$ 3,986
Expenditures:						
Services/Insurance/Utilities		\$ 21	\$ 23	\$ 30	\$ 16	\$ (14)
Miscellaneous		5,078	9,904	11,000	15,000	4,000
Total Expenditures	\$ -	\$ 5,099	\$ 9,928	\$ 11,030	\$ 15,016	\$ 3,986

Purpose:

The City established a tax abatement for the acquisition and renovation of a building located at 1010 Maryland Lane. The building will be leased to the State of Minnesota. The tax abatement relates to parcel 71003991550000.

The tax abatement was approved on 7/16/2018 and will remain in effect through 2/1/2026. The City will abate 100% of the City's share of the real estate taxes not to exceed \$15,000 annually.

Source of Funding:

General Property Tax

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Northstar Behavioral Health Tax Abatement (235)						
Revenues:						
Current Property Taxes			\$ 39,539	\$ 36,000	\$ 28,000	\$ (8,000)
Delinquent/Other Property Taxes			25	335	125	(210)
Intergovernmental			6	10	6	(4)
Investment Earnings			6			-
Use of Fund Balance				655		(655)
Total Revenues	\$ -	\$ -	\$ 39,577	\$ 37,000	\$ 28,131	\$ (8,869)
Expenditures:						
Services/Insurance/Utilities			\$ 59			\$ -
Miscellaneous			17,810	37,000	27,000	(10,000)
Total Expenditures	\$ -	\$ -	\$ 17,869	\$ 37,000	\$ 27,000	\$ (10,000)

Purpose:

The City established a tax abatement for the lease and improvements of a building located at 1174 Western Avenue. The building is leased to the Northstar Behavioral Health, LLC. The tax abatement relates to parcel 71003995006000.

The tax abatement was approved on September 16, 2019 and will remain in effect until the earlier of (i) the date the Company receives the tax abatements, or (ii) February 1, 2031, unless earlier terminated or rescinded in accordance with the terms of the agreement. The City will abate 100% of the City's share of the real estate taxes in the aggregate amount of \$381,240.

Source of Funding:

General Property Tax

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Housing Rebate Program Tax Abatement (238)						
Revenues:						
Current Property Taxes				\$ 26,500	\$ 54,000	\$ 27,500
Total Revenues	\$ -	\$ -	\$ -	\$ 26,500	\$ 54,000	\$ 27,500
Expenditures:						
Miscellaneous				\$ 26,500	\$ 54,000	\$ 27,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 26,500	\$ 54,000	\$ 27,500

Purpose:

The City established a tax abatement to provide tax rebates for the construction of new single and two-family housing. Program applications are accepted from January 1, 2020 through December 31, 2024.

The tax abatement program was approved on November 18, 2019 and extended on November 15, 2021. The tax abatements are granted for a term of up to 5 years or \$5,000, whichever comes first.

Source of Funding:

General Property Tax

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
TIF District 4-7 Kaddatz Artist Lofts (250)						
Revenues:						
Tax Increments	\$ 7,019	\$ 5,282	\$ 5,156	\$ 5,300	\$ 5,175	\$ (125)
Investment Earnings	174	138	(22)	100	100	-
Total Revenues	\$ 7,193	\$ 5,420	\$ 5,133	\$ 5,400	\$ 5,275	\$ (125)
Expenditures:						
Services/Insurance	\$ 7	\$ 222	\$ 144	\$ 265	\$ 268	\$ 3
Debt Service	6,968	5,218	4,898	5,135	5,007	(128)
Total Expenditures	\$ 6,975	\$ 5,440	\$ 5,042	\$ 5,400	\$ 5,275	\$ (125)

District Established: 3/17/2003
Required Decertification: 12/31/2030

Pay-As-You-Go Note:
Kaddatz Artist Lofts \$ 80,000.00

Source of Funding: The TIF District receives the tax increment generated by the applicable parcels. The City retains 5% for funding administration expenses. The remaining 95% of collected increment is paid to the developer as debt service on the pay-as-you-go note.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Small Cities - MIF Revolving Loan (255)						
Revenues:						
Investment Earnings	\$ 26,884	\$ 29,610	\$ (5,001)	\$ 20,000	\$ 10,000	\$ (10,000)
Other Interest	15,006	13,685	10,579	20,000	20,000	-
Miscellaneous	780		3,000	1,000	3,000	2,000
Total Revenues	\$ 42,670	\$ 43,295	\$ 8,578	\$ 41,000	\$ 33,000	\$ (8,000)
Expenditures:						
Wages and Benefits	\$ 3,336	\$ 3,139	\$ 1,678	\$ 3,455	\$ 3,805	\$ 350
Supplies	44	43	5	100	50	(50)
Services/Insurance	18	137	7	245	241	(4)
Total Expenditures	\$ 3,398	\$ 3,318	\$ 1,690	\$ 3,800	\$ 4,096	\$ 296
Cash Balance	\$ 586,736	\$ 758,410	\$ 643,917	(08-25-2022)	\$ 655,038	

Fund Established:

The Small Cities - MIF Revolving Loan fund was established in 1987. The City has received various State and Federal funds in the amount of \$680,000 from 1987 through 2005. Certain grants required repayment to the granting agency, while others were allowed to remain with the City to provide for future loans.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Intermediary Relending Program (257)						
Revenues:						
Charges for Services	\$ 3,750			\$ 2,500	\$ 2,500	\$ -
Investment Earnings	22,315	20,278	(2,929)	12,000	10,000	(2,000)
Other Interest	22,505	17,631	24,233	23,000	20,000	(3,000)
Use of Fund Balance					9,402	9,402
Total Revenues	\$ 48,570	\$ 37,909	\$ 21,304	\$ 37,500	\$ 41,902	\$ 4,402
Expenditures:						
Wages and Benefits	\$ 5,020	\$ 4,522	\$ 4,078	\$ 4,606	\$ 4,606	\$ -
Supplies	108	96	47	125	125	-
Services/Insurance	29	126	35	310	310	-
Other				50	50	-
Debt Service	37,016	37,016	37,016	37,016	36,811	(205)
Total Expenditures	\$ 42,173	\$ 41,760	\$ 41,175	\$ 42,107	\$ 41,902	\$ (205)
Cash Balance	\$ 422,403	\$ 445,711	\$ 457,194	(08-25-2022)	\$ 491,001	

Fund Established:

The Intermediary Relending Program Revolving Loan fund was established in 1993. The City received a State USDA loan in the amount of \$900,000. The loan bears interest at 1% and will be repaid in full on January 1, 2024. The City provided matching funds in the amount of \$135,000.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Small Cities Development Program (259)						
Revenues:						
Federal Grant		\$ 18,233	\$ 155,875	\$ 350,000	\$ 200,000	\$ (150,000)
Investment Earnings	12	100	(60)	-	-	-
Other Interest	59,232					
Transfers In		1,000		500	514	14
Total Revenues	\$ 59,244	\$ 19,333	\$ 155,815	\$ 350,500	\$ 200,514	\$ (149,986)
Expenditures:						
Services/Insurance	\$ 144	\$ 18,636	\$ 156,321	\$ 350,469	\$ 200,514	\$ (149,955)
Total Expenditures	\$ 144	\$ 18,636	\$ 156,321	\$ 350,469	\$ 200,514	\$ (149,955)
Cash Balance	\$ 166	\$ 19,040	\$ 356	(08-25-2022)	\$ 357	

Fund Established:

The Small Cities Development Program Revolving Loan fund was established in 2003. The City received a State grant in the amount of \$650,000 to provide a loan to Kaddatz Artist Lofts, LLP. The loan was used to assist in the restoration of the Kaddatz Hotel. The loan to Kaddatz Artist Lofts, LLP bears interest at 4.58% (compounding) from May 6, 2003 through December 31, 2019. Beginning January 1, 2020 through the loan's maturity date of December 31, 2034, the loan shall bear no interest. The intention at the time of loan origination was for the City Council to forgive the loan at December 31, 2034.

The City received a Small Cities Development Program grant in the amount of \$458,499 from 2005 through 2007 for the Central Riverside Housing Rehabilitation Program. The funds were used to provide for rehabilitation of various residential dwellings in the South/East neighborhood of Fergus Falls. The rehabilitation was facilitated through 4-year forgivable loans administered by the Fergus Falls HRA.

In 2015, the City was awarded a Small Cities Development Program grant in the amount of \$446,550. The grant was used for residential rehabilitation. The rehabilitation took place from 2015 through 2017.

In 2019, the City was awarded a Small Cities Development Program grant in the amount of \$575,000. The grant will be used for residential rehabilitation. The rehabilitation will take place from 2019 through June 30, 2023.

**2023 Proposed Budget
Special Revenue Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Community Development Block Grant/HUD Revolving Loan (264)						
Revenues:						
Investment Earnings	\$ 29,594	\$ 34,134	\$ (5,206)	\$ 20,000	\$ 15,000	\$ (5,000)
Other Interest	28,148	21,418	17,552	31,000	25,000	(6,000)
Penalties	95					-
Other	786	1,300	1,400	1,500	1,500	-
Total Revenues	\$ 58,623	\$ 56,852	\$ 13,746	\$ 52,500	\$ 41,500	\$ (11,000)
Expenditures:						
Wages and Benefits	\$ 15,181	\$ 17,800	\$ 18,552	\$ 18,424	\$ 20,152	\$ 1,728
Supplies	54	115	231	200	250	50
Services/Insurance	22,095	753	108	1,131	194	(937)
Other		10,000	10,911	10,000	10,000	-
Transfers Out		1,000		500	514	14
Total Expenditures	\$ 37,330	\$ 29,668	\$ 29,802	\$ 30,255	\$ 31,110	\$ 855
Cash Balance	\$ 704,162	\$ 758,557	\$ 965,582	(08-25-2022)	\$ 894,230	

Fund Established:

The CDBG/HUD Revolving Loan fund was established with grants received by the City for \$300,000 in 1979 and \$300,000 in 1982. The funds are used to provide funding for loans to local businesses in amounts up to \$35,000 for rehabilitation and up to \$5,000 for facade improvements. Funds from this program are also eligible to be used for various community development improvements.

Business Development For Fergus Falls provides advisory services in the recommendation of loans for approval.

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Bond & Interest 2009 (309)						
Revenues:						
Investment Earnings	\$ 14	\$ (909)	\$ 14		\$	-
G.O. Bonds Issued		505,000				0
Premium on G.O. Bonds Issued		35,049				0
Transfer In	146,200	153,400	131,000	137,045	138,295	1,250
Total Revenues	\$ 146,214	\$ 692,540	\$ 131,014	\$ 137,045	\$ 138,295	\$ 1,250
Expenditures:						
Debt Service:						
Principal	\$ 120,000	\$ 125,000	\$ 120,000	\$ 125,000	\$ 130,000	\$ 5,000
Interest	26,233	22,382	16,438	11,550	7,800	(3,750)
Bond Issue Costs		9,406				0
Payment of Refunded Bonds		530,000				0
Services/Insurance	495			495	495	0
Total Expenditures	\$ 146,728	\$ 686,787	\$ 136,438	\$ 137,045	\$ 138,295	\$ 1,250

Original Debt Issue: Permanent Improvement Revolving Fund bonds issued to finance infrastructure improvements. Series 2009A \$1,730,000 Original bonds were issued in Series 2009A. The bonds were issued under the Build America Bonds - Direct Pay Program.

Series 2020A \$505,000 G.O. Bonds issued to refund the 2021 through 2024 maturities of the Series 2009A bonds.

Source of Funding: PIR Capital Projects funds general property tax and special assessment collections.

Final Maturity: December 1, 2024

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Bond & Interest 2012B (312)						
Revenues:						
Investment Earnings	\$ 13	\$ (1,287)	\$ (7)		\$	-
G.O. Bond Proceeds		785,000				-
Premium on G.O. Bonds Issued		93,107				-
Transfer In	136,800	132,750	133,715	128,195	130,045	1,850
Total Revenues	\$ 136,813	\$ 1,009,569	\$ 133,708	\$ 128,195	\$ 130,045	\$ 1,850
Expenditures:						
Debt Service:						
Principal	\$ 115,000	\$ 115,000	\$ 105,000	\$ 105,000	\$ 110,000	\$ 5,000
Interest	21,800	19,500	28,220	22,700	19,550	(3,150)
Bond Issue Costs		860,000				-
Payment of Refunded Bonds		14,625				-
Services/Insurance				495	495	-
Total Expenditures	\$ 136,800	\$ 1,009,125	\$ 133,220	\$ 128,195	\$ 130,045	\$ 1,850

Original Debt Issue: Permanent Improvement Revolving Fund bonds issued to finance infrastructure improvements. Bonds were issued in Series 2012B.

Series 2012B \$1,720,000

Series 2020A \$785,000 G.O. Bonds issued to refund the 2021 through 2027 maturities of the Series 2012B bonds.

Source of Funding: PIR Capital Projects funds general property tax, special assessment collections and transfers from the Water Department and Storm Water funds.

Final Maturity: December 1, 2027

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. TIF Bonds, Series 2022A (314)						
Revenues:						
Use of Fund Balance					\$ 58,405	\$ 58,405
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 58,405	\$ 58,405
Expenditures:						
Debt Service:						
Interest					\$ 57,910	\$ 57,910
Services/Insurance					495	495
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 58,405	\$ 58,405

Original Debt Issue: General obligation tax increment revenue bonds issued to finance infrastructure improvements for the Campus View Development.
Series 2022A \$1,670,000

Source of Funding: Collection of tax increments and special assessments.

Final Maturity: February 1, 2048

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Bond & Interest 2019B (319)						
Revenues:						
Investment Earnings		\$ 3	\$ (24)			\$ -
Transfer In		31,715	56,620	69,995	72,870	2,875
Total Revenues	\$ -	\$ 31,718	\$ 56,596	\$ 69,995	\$ 72,870	\$ 2,875
Expenditures:						
Debt Service:						
Principal			\$ 25,000	\$ 40,000	\$ 45,000	\$ 5,000
Interest		30,515	31,125	29,500	27,375	(2,125)
Services/Insurance			495	495	495	-
Total Expenditures	\$ -	\$ 30,515	\$ 56,620	\$ 69,995	\$ 72,870	\$ 2,875

**Original Debt Issue:
Series 2019B \$815,000**

Permanent Improvement Revolving Fund bonds issued to finance infrastructure improvements. Bonds were issued in Series 2019B.

Source of Funding:

PIR Capital Projects funds general property tax and special assessment collections.

Final Maturity:

February 1, 2035

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Capital Imp. Bonds 2010 (331)						
Revenues:						
Current Property Taxes	\$ 67,405	\$ 67,330	\$ 59,329	\$ 60,000	\$ 60,000	\$ -
Delinquent/Other Property Taxes	1,025	718	918	710	265	(445)
Intergovernmental	14	11	10	10	10	-
Investment Earnings	1,328	(110)	(72)	144	169	25
G.O. Bonds Issued		460,000				-
Premium on G.O. Bonds Issued		55,801				-
Use of Fund Balance					1,651	1,651
Total Revenues	\$ 69,772	\$ 583,749	\$ 60,184	\$ 60,864	\$ 62,095	\$ 1,231
Expenditures:						
Debt Service:						
Principal	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 5,000
Interest	21,555	20,055	15,611	12,950	11,600	(1,350)
Bond Issue Costs		8,568				-
Payment of Refunded Bonds		510,000				-
Services/Insurance	495			495	495	-
Total Expenditures	\$ 72,050	\$ 588,623	\$ 60,611	\$ 58,445	\$ 62,095	\$ 3,650

**Original Debt Issue:
Series 2010A \$1,005,000**

General Obligation Capital Improvement Plan Bonds, Series 2010A were issued to finance improvements to City Hall including replacement of doors, windows, mechanical and electrical systems, roof replacements and parking lot resurfacing.

Series 2020A \$460,000

G.O. Bonds issued to refund the 2021 through 2029 maturities of the Series 2010A bonds.

Source of Funding:

General property tax

Final Maturity:

December 1, 2029

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Capital Imp. Bonds 2012C (333)						
Revenues:						
Current Property Taxes	\$ 360,723	\$ 360,184	\$ 334,079	\$ 338,000	\$ 338,000	\$ -
Delinquent/Other Property Taxes	5,426	3,805	4,863	3,800	2,350	(1,450)
Intergovernmental	72	59	54	60	60	-
Investment Earnings	7,252	(1,066)	(667)	1,116	1,057	(59)
G.O. Bond Proceeds		3,495,000				-
Premium on G.O. Bonds Issued		375,003				-
Use of Fund Balance				2,669	1,528	(1,141)
Total Revenues	\$ 373,473	\$ 4,232,984	\$ 338,329	\$ 345,645	\$ 342,995	\$ (2,650)
Expenditures:						
Debt Service:						
Principal	\$ 270,000	\$ 275,000	\$ 240,000	\$ 255,000	\$ 260,000	\$ 5,000
Interest	94,725	89,325	106,274	90,150	82,500	(7,650)
Bond Issue Costs		65,101				-
Payment of Refunded Bonds		3,805,000				-
Services/Insurance			850	495	495	-
Total Expenditures	\$ 364,725	\$ 4,234,426	\$ 347,124	\$ 345,645	\$ 342,995	\$ (2,650)

Original Debt Issue: General Obligation Capital Improvement Plan Bonds, Series 2012C were issued to finance the construction of a law enforcement center.

Series 2012C \$5,950,000

Series 2020A \$3,495,000

G.O. Bonds issued to refund the 2021 through 2032 maturities of the Series 2012C bonds.

Source of Funding: General property tax

Final Maturity: December 1, 2032

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Sales Tax Bonds - Library 2017 (334)						
Revenues:						
City Sales Tax	\$ 1,354,084	\$ 1,430,063	\$ 1,560,963	\$ 400,000	\$ -	\$ (400,000)
Intergovernmental	1,000,000					-
Interest on Investments	28,702	28,980	(5,717)	15,000	9,307	(5,693)
Transfers In				384,000	727,574	343,574
Use of Fund Balance				398,395	199,614	(198,781)
Total Revenues	\$ 2,382,785	\$ 1,459,043	\$ 1,555,246	\$ 1,197,395	\$ 936,495	\$ (260,900)
Expenditures:						
Debt Service:						
Principal	\$ 2,010,000	\$ 1,090,000	\$ 1,125,000	\$ 1,110,000	\$ 900,000	\$ (210,000)
Interest	177,050	146,850	114,150	80,400	36,000	(44,400)
Services/Insurance	23,595	23,337	24,105	6,995	495	(6,500)
Total Expenditures	\$ 2,210,645	\$ 1,260,187	\$ 1,263,255	\$ 1,197,395	\$ 936,495	\$ (260,900)

Original Debt Issue:
Series 2017A \$7,055,000

The City issued G.O. Sales Tax Revenue bonds to finance the expansion and betterment of the Fergus Falls Public Library. The bonds were dated December 14, 2017.

Source of Funding:

Local sales tax, grants, and fundraising

Final Maturity:

December 1, 2023

**2023 Proposed Budget
Debt Service Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Port Authority Bonds - LCSC 2019A (335)						
Revenues:						
Rents	\$ 68,942	\$ 152,655	\$ 141,250	\$ 141,450	\$ 141,550	\$ 100
Interest on Investments	531	3,634	(464)	495	279	(216)
Total Revenues	\$ 69,473	\$ 156,290	\$ 140,786	\$ 141,945	\$ 141,829	\$ (116)
Expenditures:						
Debt Service:						
Principal		\$ 60,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ -
Interest		124,101	83,750	81,450	79,050	(2,400)
Services/Insurance		495	495	495	495	-
Total Expenditures	\$ -	\$ 184,596	\$ 139,245	\$ 141,945	\$ 139,545	\$ (2,400)

**Original Debt Issue:
Series 2019A \$2,765,000**

The Fergus Falls Port Authority issued G.O. bonds to finance the acquisition and betterment of level IV education facility. The bonds were dated July 24, 2019.

Source of Funding:

Lease Revenues

Final Maturity:

July 1, 2049

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Equipment Certificates, Series 2020A - Fire Truck (336)						
Revenues:						
Current Property Taxes			\$ 40,564	\$ 54,500	\$ 58,500	\$ 4,000
Del/Other Property Taxes			26		25	25
Intergovernmental			7		10	10
Investment Earnings			(34)	132	167	35
Total Revenues	\$ -	\$ -	\$ 40,563	\$ 54,632	\$ 58,702	\$ 4,070
Expenditures:						
Debt Service:						
Principal			\$ 25,000	\$ 40,000	\$ 45,000	\$ 5,000
Interest			13,591	11,700	10,500	(1,200)
Services/Insurance			21			-
Total Expenditures	\$ -	\$ -	\$ 38,612	\$ 51,700	\$ 55,500	\$ 3,800

Original Debt Issue:
Series 2020A \$475,000

The City of Fergus Falls plans to issue G.O. equipment certificates to finance the acquisition of a fire truck to replace Engine No. 2.

Source of Funding:

General property tax

Final Maturity:

December 1, 2029

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Port Authority Bonds, Series 2021A - DTRF Project (340)						
Revenues:						
Current Property Taxes				\$ 113,000	\$ 115,000	\$ 2,000
Delinquent/Other Property Taxes				50	50	-
Intergovernmental				10	10	-
Investment Earnings			1	150	307	157
G.O. Bond Proceeds			989			-
Total Revenues	\$ -		\$ 989	\$ 113,210	\$ 115,367	\$ 2,157

Expenditures:						
Debt Service:						
Principal					\$ 85,000	\$ 85,000
Interest				13,680	16,553	2,873
Total Expenditures	\$ -			\$ 13,680	\$ 101,553	\$ 87,873

Original Debt Issue: The Fergus Falls Port Authority issued G.O. bonds to finance a portion of the Downtown Riverfront Improvement project.
Series 2021A \$1,460,000

Source of Funding: General property tax

Final Maturity: February 1, 2037

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Port Authority Bonds, Series 2020A - Dairy Demolition Loan (341)						
Revenues:						
Transfer In				\$ 5,204	\$ 53,352	\$ 48,148
Total Revenues	\$ -			\$ 5,204	\$ 53,352	\$ 48,148
Expenditures:						
Debt Service:						
Principal					\$ 42,682	\$ 42,682
Interest				5,204	10,670	5,466
Total Expenditures	\$ -			\$ 5,204	\$ 53,352	\$ 48,148

Original Debt Issue: The Fergus Falls Port Authority issued G.O. bonds to finance the demolition of the Old Dairy Site. The bonds were funded through a Demolition loan with MN DEED.
Series 2020A \$851,510

Source of Funding: General property tax

Final Maturity: February 1, 2035

**2023 Proposed Budget
Debt Service Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
G.O. Port Authority Bonds, Series 2020B - Dairy Cleanup Revolving Loan (342)						
Revenues:						
Transfer In				\$ 17,308	\$ 34,785	\$ 17,477
Total Revenues	\$ -			\$ 17,308	\$ 34,785	\$ 17,477
Expenditures:						
Debt Service:						
Principal				\$ 17,308	\$ 34,785	\$ 17,477
Total Expenditures	\$ -			\$ 17,308	\$ 34,785	\$ 17,477

Original Debt Issue:
Series 2020B \$450,000

The Fergus Falls Port Authority issued G.O. bonds to finance the environmental cleanup of the Old Dairy Site. The bonds were funded through a Cleanup Revolving loan with MN DEED.

Source of Funding:

General property tax

Final Maturity:

February 1, 2035

**2023 Proposed Budget
Capital Projects Funds**



	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Capital Projects Operations (403)						
Revenues:						
Current Property Taxes	\$ 29,720	\$ 29,730	\$ 29,608	\$ 30,000	\$ 30,000	\$ -
Delinquent/Other Property Taxes	452	317	405	530		(530)
Intergovernmental	3,940,564	1,161,248	2,688,412	3,500,000	5,370,000	1,870,000
Investment Earnings	(24,543)	(129,810)	23,636			-
Contributions	5,000		6,524	1,405,000	2,000,000	595,000
Miscellaneous	86,894	14,279	25,388			-
Transfer In	367,945	244,521	871,836	418,250	1,908,064	1,489,814
G.O. Bonds Issued	3,721,025		1,464,215	1,507,000	1,482,000	(25,000)
Total Revenues	\$ 8,127,057	\$ 1,320,286	\$ 5,110,024	\$ 6,860,780	\$ 10,790,064	\$ 3,929,284
Expenditures:						
Miscellaneous	\$ 3,975,984	\$ 844,108	\$ 282,232	\$ 5,780	\$ 10,064	\$ 4,284
Capital Outlay	4,452,248	1,284,297	4,053,263	6,855,000	10,780,000	3,925,000
Transfer Out	12,390					-
Total Expenditures	\$ 8,440,622	\$ 2,128,405	\$ 4,335,495	\$ 6,860,780	\$ 10,790,064	\$ 3,929,284

Purpose: The Capital Projects Operations fund is used to account for the acquisition and construction of major capital facilities, streets, sidewalks, bridges, storm water management systems, water and sewer system improvements, and various other infrastructure improvements.

Source of Funding: Bond proceeds, special assessments, general property tax levy, and various intergovernmental funds.

<u>Project</u>	<u>Amount</u>
Streets:	
Union Avenue: Lincoln to Fir Resurfacing	1,600,000
Stanton Avenue: Union to Broadway Resurfacing	500,000
Broadway Avenue: Fir to Lincoln Resurfacing	1,500,000
Summit/Linden/Laurel - Reconstruction	250,000
Total Streets	\$ 3,850,000
Sidewalk/Bikepath Reconstruction:	
Sidewalk Program	\$ 30,000
Total Sidewalk/Bikepath Reconstruction	\$ 30,000
Buildings:	
RTC Preservation Project	\$ 1,700,000
Total Buildings	\$ 1,700,000
Infrastructure:	
Riverfront Phase 2 - East Side Splash Park/Trail	\$ 5,200,000
Total Infrastructure	\$ 5,200,000
Totals for 2023 Fund 403 Budget	\$ 10,780,000

**2023 Proposed Budget
Capital Projects Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Project 2009 (409)						
Revenues:						
Current Property Taxes	\$ 63,422	\$ 63,337	\$ 53,383	\$ 54,000	\$ -	\$ (54,000)
Delinquent/Other Property Taxes	961	674	859	655	260	(395)
Intergovernmental	13	10	9	10	10	-
Investment Earnings	13,317	11,246	(1,537)	1,731	1,332	(399)
Special Assessments	41,264	45,245	39,184	37,081	36,269	(812)
Transfer In					50,000	50,000
Use of Fund Balance				43,568	50,424	6,856
Total Revenues	\$ 118,977	\$ 120,512	\$ 91,898	\$ 137,045	\$ 138,295	\$ 1,250
Expenditures:						
Transfer Out	\$ 146,200	\$ 153,400	\$ 131,000	\$ 137,045	\$ 138,295	\$ 1,250
Total Expenditures	\$ 146,200	\$ 153,400	\$ 131,000	\$ 137,045	\$ 138,295	\$ 1,250

Purpose: Permanent Improvement Revolving Fund (PIR) Capital Project fund used to fund the construction/reconstruction of infrastructure and provide funds for the payment of debt service for the General Obligation PIR Bonds, Series 2009A.

Refunding bonds were sold on October 28, 2020

Source of Funding: General property tax and special assessment collections.

**2023 Proposed Budget
Capital Projects Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Project 2012B (412)						
Revenues:						
Current Property Taxes	\$ 55,454	\$ 55,450	\$ 48,378	\$ 49,000	\$ 49,000	\$ -
Delinquent/Other Property Taxes	835	585	746	550	250	(300)
Intergovernmental	11	9	8	10	10	-
Investment Earnings	5,648	5,169	(923)	994	912	(82)
Special Assessments	50,015	44,675	40,681	36,968	36,269	(699)
Transfer In	30,705	30,705	30,705	30,705	30,705	-
Use of Fund Balance				9,968	12,899	2,931
Total Revenues	\$ 142,668	\$ 136,593	\$ 119,595	\$ 128,195	\$ 130,045	\$ 1,850
Expenditures:						
Transfer Out	\$ 136,800	\$ 132,750	\$ 133,715	\$ 128,195	\$ 130,045	\$ 1,850
Total Expenditures	\$ 136,800	\$ 132,750	\$ 133,715	\$ 128,195	\$ 130,045	\$ 1,850

Purpose:

Permanent Improvement Revolving Fund (PIR) Capital Project fund used to fund the construction/reconstruction of infrastructure and provide funds for the payment of debt service for the General Obligation PIR Bonds, Series 2012B.

Refunding bonds were sold on October 28, 2020

Source of Funding:

General property tax, special assessment collections and transfers from the Water Department and Storm Water funds.

**2023 Proposed Budget
Capital Projects Funds**

PIR Project 2019B (419)

Revenues:

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Current Property Taxes		\$ 46,924	\$ 43,482	\$ 44,000	\$ 44,000	\$ -
Delinquent/Other Property Taxes		29	410	130	135	5
Intergovernmental		8	7	10	10	-
Investment Earnings	4,105	7,083	(863)	1,111	1,124	13
Special Assessments	217,846	47,683	40,623	23,883	21,576	(2,307)
Use of Fund Balance				861	6,025	5,164
Total Revenues	\$ 221,951	\$ 101,726	\$ 83,659	\$ 69,995	\$ 72,870	\$ 2,875

Expenditures:

Transfer Out	\$ 143,348	\$ 31,715	\$ 56,620	\$ 69,995	\$ 72,870	\$ 2,875
Total Expenditures	\$ 143,348	\$ 31,715	\$ 56,620	\$ 69,995	\$ 72,870	\$ 2,875

Purpose:

Permanent Improvement Revolving Fund (PIR) Capital Project fund used to fund the construction/reconstruction of infrastructure and provide funds for the payment of debt service for the General Obligation PIR Bonds, Series 2019B.

Source of Funding:

General property tax and special assessment collections.

**2023 Proposed Budget
Capital Projects Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Airport Capital Improvement (456)						
Revenues:						
Current Property Taxes	\$ 39,628	\$ 39,603	\$ 39,516	\$ 40,000	\$ 40,000	\$ -
Delinquent/Other Property Taxes	602	423	539	535		(535)
Intergovernmental	48,368	583,553	452,089	469,000	1,360,000	891,000
Investment Earnings	5,624	2,669	(622)			-
Transfer In					270,000	270,000
Use of Fund Balance				161,000	136,984	(24,016)
Total Revenues	\$ 94,222	\$ 626,247	\$ 491,522	\$ 670,535	\$ 1,806,984	\$ 1,136,449
Expenditures:						
Miscellaneous	\$ 518	\$ 702	\$ 1	\$ 535	\$ 984	\$ 449
Capital Outlay	50,905	606,188	428,678	670,000	1,806,000	1,136,000
Total Expenditures	\$ 51,423	\$ 606,890	\$ 428,680	\$ 670,535	\$ 1,806,984	\$ 1,136,449

Purpose: The Airport Capital Improvement fund is used to account for the construction of runways, aprons, taxiways, and airport hangars of the Municipal Airport.

Source of Funding: General property tax levy and various intergovernmental funds.

**2023 Proposed Budget
Capital Projects Funds**

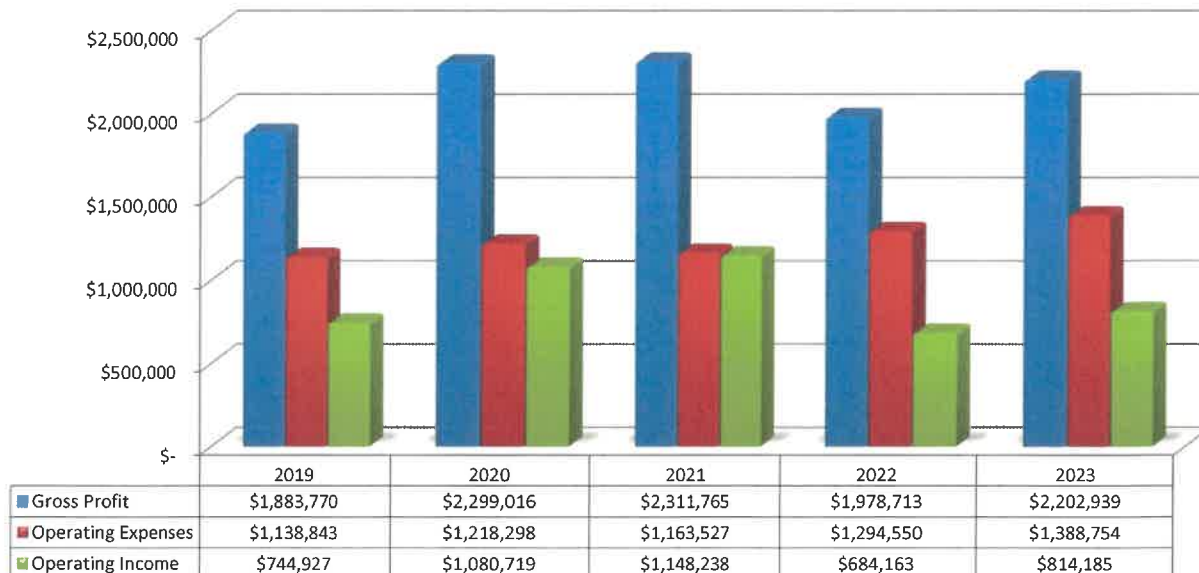
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
PIR Projects (499)						
Revenues:						
Delinquent/Other Property Taxes	\$ 109	\$ 53	\$ 50			\$ -
Investment Earnings	12,985	20,448	(4,948)	4,580	11,593	7,013
Special Assessments	175,941	181,719	254,413	113,694	120,641	6,947
Miscellaneous			23,007			
Transfer In	28,016	117,937	228,846			-
Total Revenues	\$ 217,051	\$ 320,156	\$ 501,368	\$ 118,274	\$ 132,234	\$ 13,960
Expenditures:						
Miscellaneous	\$ 55,871		\$ 33,375			\$ -
Transfer Out	36,166	139,808	134,874			-
Total Expenditures	\$ 92,036	\$ 139,808	\$ 168,249	\$ -	\$ -	\$ -

Purpose: Permanent Improvement Revolving Fund (PIR) Capital Project fund used to fund the construction/reconstruction of infrastructure and provide funds for the payment of debt service for the general obligation PIR bonds.

Source of Funding: General property tax and special assessment collections.

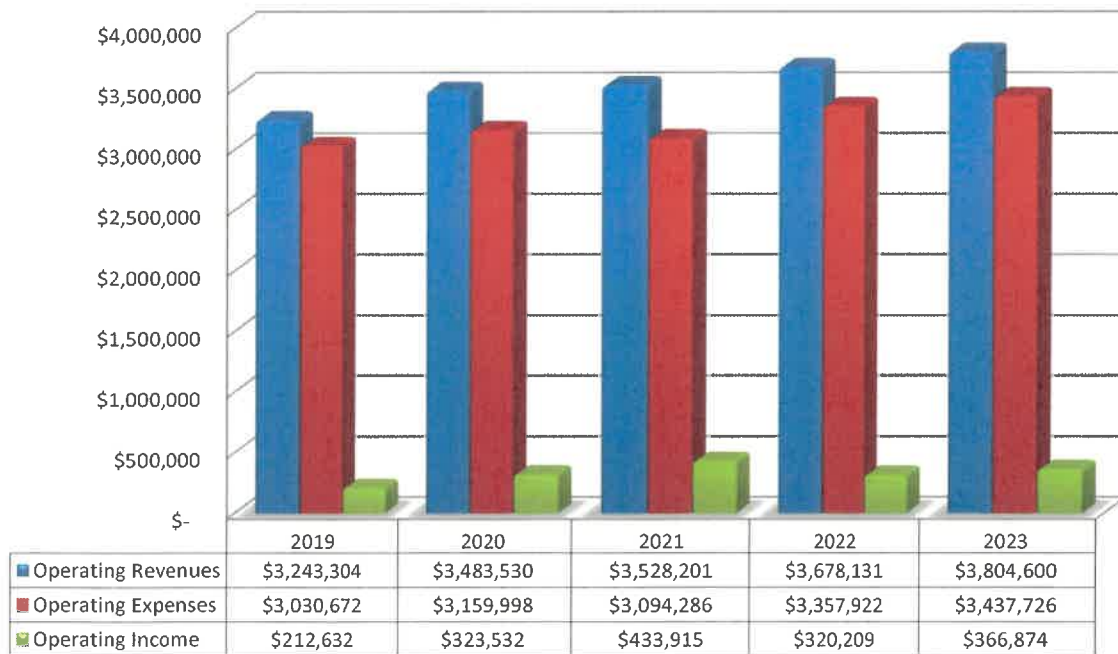
**2023 Proposed Budget
Enterprise Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Liquor Store (608)						
Operating Revenues:						
Sales	\$ 6,305,715	\$ 7,569,406	\$ 7,384,820	\$ 6,623,524	\$ 7,101,677	\$ 478,153
Less Cost of Sales	(4,421,945)	(5,270,390)	(5,073,055)	(4,644,811)	(4,898,738)	(253,927)
Gross Profit	\$ 1,883,770	\$ 2,299,016	\$ 2,311,765	\$ 1,978,713	\$ 2,202,939	\$ 224,226
Gross Profit %	29.87%	30.37%	31.30%	29.87%	31.02%	46.89%
Operating Expenses:						
Wages and Benefits	\$ 847,817	\$ 893,545	\$ 825,935	\$ 942,762	\$ 999,786	\$ 57,024
Supplies	19,641	36,411	24,176	39,800	37,900	(1,900)
Services/Insurance/Utilities	206,171	241,151	256,817	213,486	282,181	68,695
Repairs and Maintenance	23,114	8,210	14,374	17,500	17,500	-
Other	1,692	2,479	2,364	2,900	2,940	40
Depreciation	40,407	36,503	39,861	78,102	48,447	(29,655)
Total Operating Expenses	\$ 1,138,843	\$ 1,218,298	\$ 1,163,527	\$ 1,294,550	\$ 1,388,754	\$ 94,204
Operating Income	\$ 744,927	\$ 1,080,719	\$ 1,148,238	\$ 684,163	\$ 814,185	\$ 130,022
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 22,033	\$ 36,096	\$ (7,048)	\$ 15,000	\$ 1,000	\$ (14,000)
Rent	4,296	4,296	4,296	4,296	4,296	-
Other Income	11,516	1,885	1,278	2,500	2,500	-
Total Nonoperating Rev(Exp)	\$ 37,845	\$ 42,277	\$ (1,474)	\$ 21,796	\$ 7,796	\$ (14,000)
Transfers	\$ (589,788)	\$ (603,530)	\$ (1,083,888)	\$ (657,019)	\$ (705,532)	\$ (48,513)
Change in Net Assets	\$ 192,984	\$ 519,466	\$ 62,876	\$ 48,940	\$ 116,449	\$ 67,509
Capital Contributions		\$ 22,900				



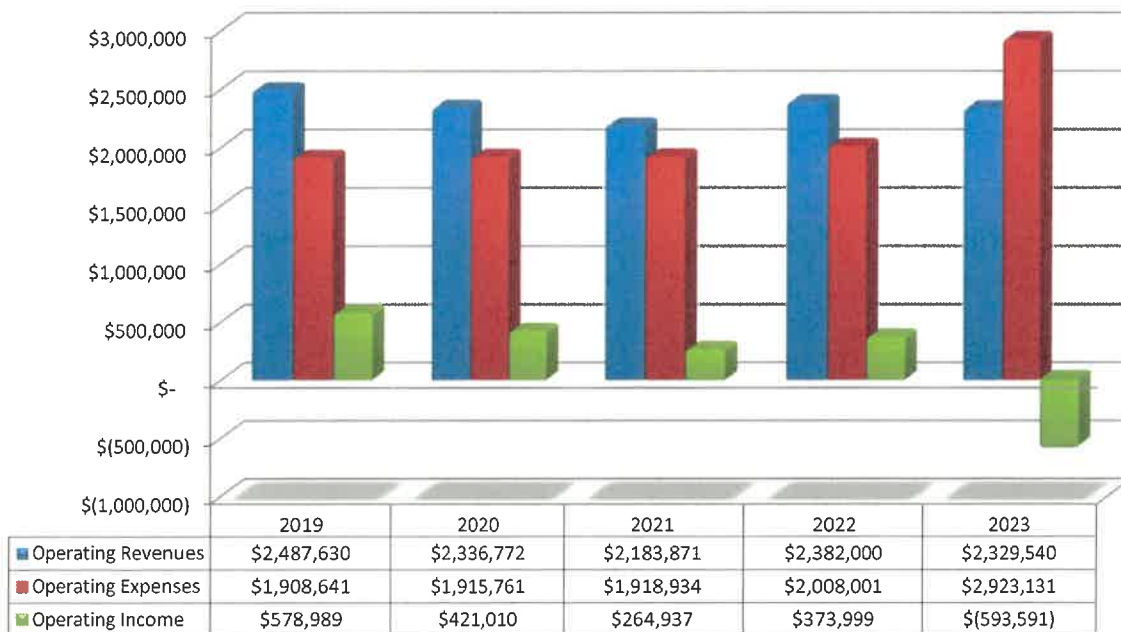
**2023 Proposed Budget
Enterprise Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Refuse Disposal (609)						
Operating Revenues:						
Charges for Services	\$ 3,243,304	\$ 3,483,530	\$ 3,528,201	\$ 3,678,131	\$ 3,804,600	\$ 126,469
Operating Expenses:						
Wages and Benefits	\$ 1,029,241	\$ 1,077,453	\$ 948,080	\$ 1,073,673	\$ 1,119,220	\$ 45,547
Supplies	76,460	40,829	76,612	88,000	90,650	2,650
Services/Insurance/Utilities	1,198,629	1,302,929	1,347,560	1,439,385	1,445,847	6,462
Repairs and Maintenance	844	15,178	7,215	14,560	14,700	140
Equipment Rental	472,495	494,463	488,893	499,784	514,709	14,925
Closure/Postclosure	50,076	30,998	30,833	44,500	44,500	-
Other	9,958	5,023	1,333	8,020	8,100	80
Depreciation	192,970	193,126	193,759	190,000	200,000	10,000
Total Operating Expenses	\$ 3,030,672	\$ 3,159,998	\$ 3,094,286	\$ 3,357,922	\$ 3,437,726	\$ 79,804
Operating Income	\$ 212,632	\$ 323,532	\$ 433,915	\$ 320,209	\$ 366,874	\$ 46,665
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 63,164	\$ 58,232	\$ (10,048)	\$ 30,122	\$ 33,645	\$ 3,523
Other Income	1,267	4,322	1,016			-
Interest Expense/Issue Costs	(67,052)	(83,123)	(42,037)	(55,815)	(52,695)	3,120
Total Nonoperating Rev(Exp)	\$ (2,621)	\$ (20,569)	\$ (51,069)	\$ (25,693)	\$ (19,050)	\$ 6,643
Transfers In	\$ 49,947	\$ 124,338	\$ 69,070			\$ -
Transfers (Out)	(247,504)	(246,306)	(244,300)	(258,322)	(323,240)	(64,918)
Change in Net Assets	\$ 12,455	\$ 180,994	\$ 207,617	\$ 36,194	\$ 24,584	\$ (11,610)



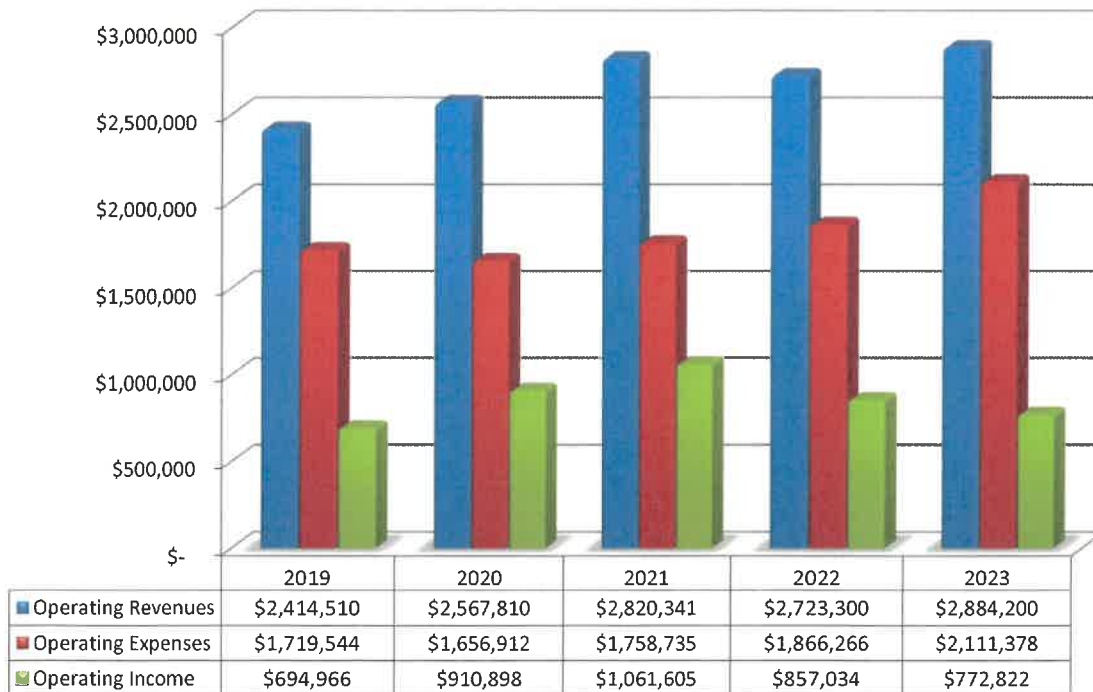
**2023 Proposed Budget
Enterprise Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Sewage Treatment (610)						
Operating Revenues:						
Charges for Services	\$ 2,487,630	\$ 2,336,772	\$ 2,183,871	\$ 2,382,000	\$ 2,329,540	\$ (52,460)
Operating Expenses:						
Wages and Benefits	\$ 678,973	\$ 694,336	\$ 645,552	\$ 705,586	\$ 720,925	\$ 15,339
Supplies	124,489	132,542	134,659	155,100	178,950	23,850
Services/Insurance/Utilities	310,399	301,678	309,843	322,402	349,081	26,679
Repairs and Maintenance	38,949	13,216	24,086	44,000	44,000	-
Equipment Rental	153,822	156,892	169,670	147,413	147,825	412
Other	42,933	47,396	54,245	58,500	869,300	810,800
Depreciation	559,076	569,702	580,879	575,000	613,050	38,050
Total Operating Expenses	\$ 1,908,641	\$ 1,915,761	\$ 1,918,934	\$ 2,008,001	\$ 2,923,131	\$ 915,130
Operating Income	\$ 578,989	\$ 421,010	\$ 264,937	\$ 373,999	\$ (593,591)	\$ (967,590)
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 479,542	\$ 477,082	\$ (68,552)	\$ 220,322	\$ 212,031	\$ (8,291)
Other Income	865	2,927	667	500	-	(500)
Total Nonoperating Rev(Exp)	\$ 480,407	\$ 480,008	\$ (67,885)	\$ 220,822	\$ 212,031	\$ (8,791)
Transfers In	\$ 24,780					\$ -
Transfers (Out)	(285,351)	(280,237)	(272,187)	(287,800)	(339,539)	(51,739)
Change in Net Assets	\$ 798,824	\$ 620,782	\$ (75,134)	\$ 307,021	\$ (721,099)	\$ (1,028,120)
Capital Contributions	\$ 3,602	\$ 2,254	\$ 53,642			



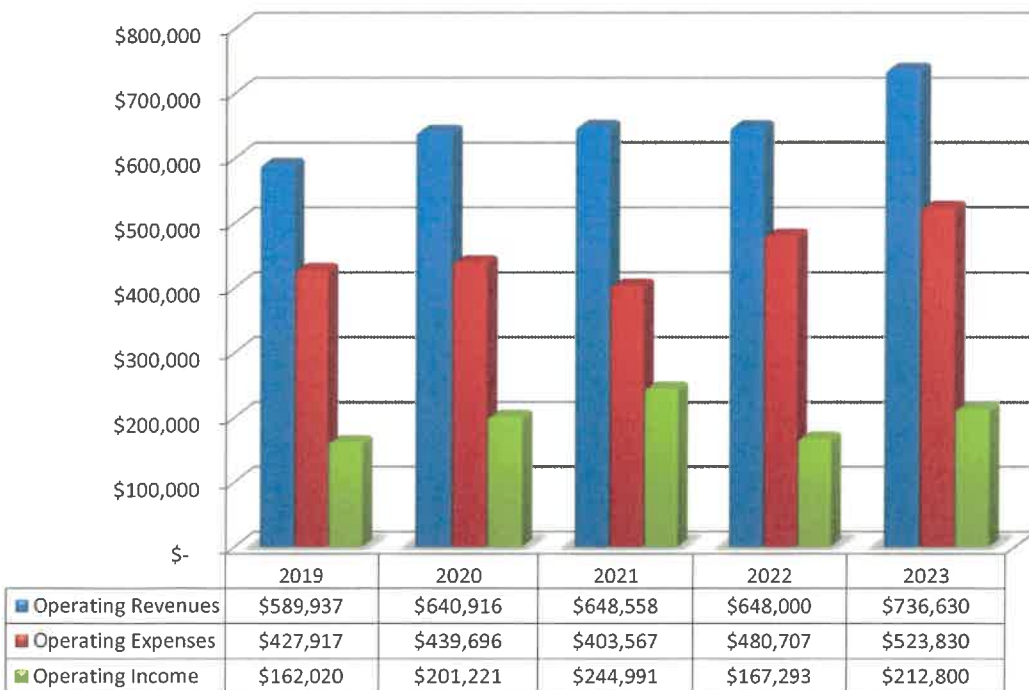
**2023 Proposed Budget
Enterprise Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Water Department (611)						
Operating Revenues:						
Charges for Services	\$ 2,414,510	\$ 2,567,810	\$ 2,820,341	\$ 2,723,300	\$ 2,884,200	\$ 160,900
Operating Expenses:						
Wages and Benefits	\$ 678,466	\$ 576,229	\$ 625,992	\$ 668,891	\$ 749,341	\$ 80,450
Supplies	212,258	240,879	263,999	261,550	373,650	112,100
Services/Insurance/Utilities	189,561	183,886	224,229	249,317	290,892	41,575
Repairs and Maintenance	13,388	25,986	27,621	25,000	29,000	4,000
Equipment Rental	63,716	50,844	50,052	58,508	59,551	1,043
Other	23,166	35,647	21,881	25,000	26,944	1,944
Depreciation	538,988	543,440	544,962	578,000	582,000	4,000
Total Operating Expenses	\$ 1,719,544	\$ 1,656,912	\$ 1,758,735	\$ 1,866,266	\$ 2,111,378	\$ 245,112
Operating Income	\$ 694,966	\$ 910,898	\$ 1,061,605	\$ 857,034	\$ 772,822	\$ (84,212)
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 220,193	\$ 264,098	\$ (39,589)	\$ 124,000	\$ 138,500	\$ 14,500
Other Income	5,744	10,099	45,139	8,010	9,450	1,440
Other Expense	(5,531)					-
Interest Expense	(46,010)	(86,968)	(52,472)	(80,540)	(72,190)	8,350
Total Nonoperating Rev(Exp)	\$ 174,395	\$ 187,229	\$ (46,923)	\$ 51,470	\$ 75,760	\$ 24,290
Transfer In	\$ 25,927					
Transfers (Out)	(285,392)	(261,984)	(260,569)	(278,656)	(325,579)	(46,923)
Change in Net Assets	\$ 609,896	\$ 836,144	\$ 754,113	\$ 629,848	\$ 523,003	\$ (106,845)
Capital Contributions	\$ 3,255	\$ 1,349	\$ 11,695			



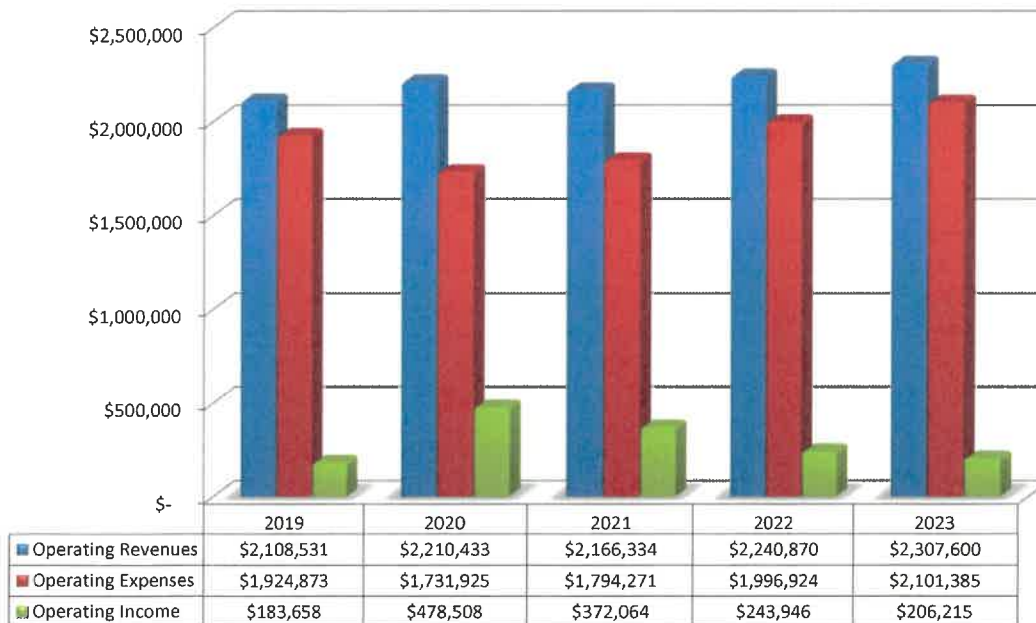
**2023 Proposed Budget
Enterprise Funds**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Increase/ Decrease
Storm Water (612)						
Operating Revenues:						
Charges for Services	\$ 589,937	\$ 640,916	\$ 648,558	\$ 648,000	\$ 736,630	\$ 88,630
Operating Expenses:						
Wages and Benefits	\$ 96,937	\$ 92,829	\$ 64,231	\$ 102,529	\$ 139,393	\$ 36,864
Supplies	19,731	13,014	11,449	24,600	24,350	(250)
Services/Insurance/Utilities	9,039	22,126	20,913	16,073	18,955	2,882
Repairs and Maintenance	377	2,991	2,537	3,800	2,000	(1,800)
Equipment Rental	99,506	102,079	103,065	132,105	136,532	4,427
Other	2,593	1,140	1,990	1,600	1,600	-
Depreciation	199,734	205,518	199,382	200,000	201,000	1,000
Total Operating Expenses	\$ 427,917	\$ 439,696	\$ 403,567	\$ 480,707	\$ 523,830	\$ 43,123
Operating Income	\$ 162,020	\$ 201,221	\$ 244,991	\$ 167,293	\$ 212,800	\$ 45,507
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 76,011	\$ 82,153	\$ (11,323)	\$ 35,000	\$ 40,200	\$ 5,200
Other Income	125	166	4,166			
Interest Expense	(11,581)	(20,276)	(19,373)	(23,275)	(21,525)	1,750
Total Nonoperating Rev(Exp)	\$ 64,555	\$ 62,043	\$ (26,530)	\$ 11,725	\$ 18,675	\$ 6,950
Transfers In	\$ 14,474					\$ -
Transfers (Out)	(146,114)	(186,704)	(110,327)	(103,301)	(112,242)	(8,941)
Change in Net Assets	\$ 94,935	\$ 76,561	\$ 108,134	\$ 75,717	\$ 119,233	\$ 43,516
Capital Contributions	\$ 175	\$ 1,249	\$ 6,148			



**2023 Proposed Budget
Internal Service Fund**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Proposed	Increase/ Decrease
Equipment (704)						
Operating Revenues:						
Charges for Services	\$2,108,531	\$2,210,433	\$ 2,166,334	\$ 2,240,870	\$ 2,307,600	\$ 66,730
Operating Expenses:						
Wages and Benefits	\$ 470,621	\$ 405,477	\$ 369,641	\$ 487,441	\$ 488,130	\$ 689
Supplies	549,880	407,979	466,227	527,600	577,100	49,500
Services/Insurance/Utilities	109,414	117,911	120,895	131,637	168,080	36,443
Repairs and Maintenance	95,954	72,462	83,974	126,500	136,500	10,000
Equipment Rental	21,132	21,958	21,802	15,246	21,875	6,629
Other	983	927	933	2,500	3,700	1,200
Depreciation	676,889	705,211	730,800	706,000	706,000	-
Total Operating Expenses	\$1,924,873	\$1,731,925	\$ 1,794,271	\$ 1,996,924	\$ 2,101,385	\$ 104,461
Operating Income	\$ 183,658	\$ 478,508	\$ 372,064	\$ 243,946	\$ 206,215	\$ (37,731)
Non-Operating Revenues/Expenses:						
Investment Earnings	\$ 78,113	\$ 92,281	\$ (17,198)	\$ 40,000	\$ 40,000	\$ -
Other Income	29,595	26,284	28,625	10,000	11,421	1,421
Total Nonoperating Rev(Exp)	\$ 107,708	\$ 118,565	\$ 11,427	\$ 50,000	\$ 51,421	\$ 1,421
Transfers In	\$ 50,449	\$ 8,975	\$ 8,975	\$ -	\$ -	\$ -
Transfers (Out)	(128,589)	(136,093)	(142,811)	(136,675)	(157,866)	(21,191)
Change in Net Assets	\$ 213,226	\$ 469,955	\$ 249,654	\$ 157,271	\$ 99,770	\$ (57,501)
Capital Contributions		\$ 90,672				



The Equipment Fund is funded through user charges (equipment rent) to various City departments for the use of machinery and equipment. The rent collected is intended to fund the repair and operating costs of the current fleet, as well as provide adequate cash flows for future fleet replacements. Rental rate calculations include purchase price, inflation on purchase, shop overhead, and the average repair and operating costs for each unit in the fleet. City employees complete the majority of repairs and maintenance.

2023 Estimated Equipment Replacement/Building Repairs \$800,000

City of Fergus Falls, Minnesota

Capital Improvement Plan

2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Airport Improvements								
Crack Fill Apron Joints	06-AIR-001	n/a	386,000					386,000
<i>Federal AIP Funds</i>			318,000					318,000
<i>General Funds</i>			28,000					28,000
<i>State Airport Funds</i>			40,000					40,000
Seal Coat 13/31 & Taxiway	06-AIR-008	n/a				250,000		250,000
<i>Federal Entitlement Funds</i>						225,000		225,000
<i>General Funds</i>						25,000		25,000
Tee Hangar Site Preparation	06-AIR-017	n/a					420,000	420,000
<i>Federal Entitlement Funds</i>							298,200	298,200
<i>General Funds</i>							84,000	84,000
<i>State Airport Funds</i>							37,800	37,800
Fuel System Replacement (Jet A/100LL)	21-AIR-037	n/a	920,000					920,000
<i>General Funds</i>			270,000					270,000
<i>State Airport Funds</i>			650,000					650,000
Crack Sealing - Taxiway and RWY	21-AIR-039	n/a			250,000			250,000
<i>Federal Entitlement Funds</i>					225,000			225,000
<i>General Funds</i>					25,000			25,000
AWOS Upgrade and Relocation	22-AIR-038	n/a	120,000					120,000
<i>General Funds</i>			36,000					36,000
<i>State Airport Funds</i>			84,000					84,000
ILS Replacement	22-AIR-040	n/a	380,000					380,000
<i>General Funds</i>			112,000					112,000
<i>State Airport Funds</i>			268,000					268,000
Sanitary Sewer Ext. to A/D Building	22-AIR-41	n/a		550,000				550,000
<i>Sewer Fund</i>				165,000				165,000
<i>State Airport Funds</i>				385,000				385,000
Airport Improvements Total			1,806,000	550,000	250,000	250,000	420,000	3,276,000
Buildings								
Equipment Wash Bay (Adjacent to PW Facility)	11-BLDG-017	n/a			550,000			550,000
<i>Other: To Be Determined</i>					550,000			550,000
Complete Fence Perimeter at WTP	16-BLDG-037	n/a	40,000					40,000
<i>Water Fund</i>			40,000					40,000
RTC Phase 3	22-BLDG-047	n/a	1,700,000					1,700,000
<i>State Grant Funds</i>			1,700,000					1,700,000
Buildings Total			1,740,000		550,000			2,290,000
Equipment								
Annual Allotment - Equipment Replacement (TBD)	08-EQUIP-015	n/a	753,980	776,600	800,000	824,000	848,000	4,002,580
<i>Equipment Fund</i>			753,980	776,600	800,000	824,000	848,000	4,002,580
Equipment Total			753,980	776,600	800,000	824,000	848,000	4,002,580

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Fire Department								
Fire Hall - Replace Concrete Apron <i>General Funds</i>	16-FIRE-020	n/a		80,000 <i>80,000</i>				80,000 <i>80,000</i>
Fire Station No. 1 Rehabilitation <i>Bond Issue</i>	17-FIRE-026	n/a				2,500,000 <i>2,500,000</i>		2,500,000 <i>2,500,000</i>
Fire Department Total				80,000		2,500,000		2,580,000
Golf Course								
Stormwater Water Reuse Project: Phase 1&2 <i>Other: To Be Determined</i>	21-GOLF-19	n/a	50,000 <i>50,000</i>	125,000 <i>125,000</i>				175,000 <i>175,000</i>
Golf Course Total			50,000	125,000				175,000
Parking Lots								
Various Other Locations <i>General Funds</i>	06-PKNG-006	n/a		100,000 <i>100,000</i>				100,000 <i>100,000</i>
Downtown Lots (North): Overlay Pavement <i>General Funds</i>	07-PKNG-005	n/a			150,000 <i>150,000</i>			150,000 <i>150,000</i>
Parking Lots Total				100,000	150,000			250,000
Parks								
Roosevelt Park Shelter <i>General Funds</i>	12-PARK-065	n/a			60,000 <i>60,000</i>			60,000 <i>60,000</i>
Hannah Park Shoreline Restoration <i>General Funds</i>	16-PARK-069	n/a					50,000 <i>50,000</i>	50,000 <i>50,000</i>
Van Dyk Park Playground Equipment (OTC Museum) <i>General Funds</i>	16-PARK-070	n/a		30,000 <i>30,000</i>				30,000 <i>30,000</i>
DTRF Phase 2; East Side Parking Lot & Splash Park <i>Bond Issue</i>	19-PARK-073	n/a	5,200,000 <i>1,152,000</i>					5,200,000 <i>1,152,000</i>
<i>General Funds</i>			<i>1,438,000</i>					<i>1,438,000</i>
<i>Municipal State Aid</i>			<i>150,000</i>					<i>150,000</i>
<i>Private Organization Funds</i>			<i>2,000,000</i>					<i>2,000,000</i>
<i>Sewer Fund</i>			<i>100,000</i>					<i>100,000</i>
<i>Storm Sewer Fund</i>			<i>310,000</i>					<i>310,000</i>
<i>Water Fund</i>			<i>50,000</i>					<i>50,000</i>
Parks Total			5,200,000	30,000	60,000		50,000	5,340,000
Sales Tax Projects								
DeLagoon Park Imp.Utilities,Concessions,Lighting <i>Sales Tax Bond</i>	21-STP-003	n/a		5,200,000 <i>5,200,000</i>				5,200,000 <i>5,200,000</i>
Aquatic Center <i>Private Organization Funds</i>	21-STP-009	n/a			9,500,000 <i>1,500,000</i>			9,500,000 <i>1,500,000</i>
<i>Sales Tax Bond</i>					<i>8,000,000</i>			<i>8,000,000</i>
Sales Tax Projects Total				5,200,000	9,500,000			14,700,000
Sanitary Sewer System								
Main St. Lift Station & Trunk Sewer <i>Sewer Fund</i>	06-SAN-007	n/a					250,000 <i>150,000</i>	250,000 <i>150,000</i>
<i>Special Assessment</i>							<i>100,000</i>	<i>100,000</i>
WWTP Renewal/Replacements <i>Sewer Fund</i>	06-SAN-011	n/a	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	750,000 <i>750,000</i>

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Vine Street: Summit to Laurel <i>Sewer Fund</i>	06-SAN-013	n/a			150,000 <i>150,000</i>			150,000 <i>150,000</i>
Maple Avenue: Buse to Second <i>Sewer Fund</i>	07-SAN-017	n/a				100,000 <i>100,000</i>		100,000 <i>100,000</i>
Park Street: Fir to Cherry <i>Sewer Fund</i>	07-SAN-018	n/a				100,000 <i>100,000</i>		100,000 <i>100,000</i>
Hampden Avenue: Cascade to Sheridan <i>Sewer Fund</i>	07-SAN-019	n/a					150,000 <i>150,000</i>	150,000 <i>150,000</i>
Channing Avenue: Pebble Lake Road to Maybelle <i>Sewer Fund</i>	07-SAN-020	n/a		100,000 <i>100,000</i>				100,000 <i>100,000</i>
Reconstruction Lake Alice Area - Phase 3A <i>Sewer Fund</i>	08-San-022	n/a					100,000 <i>100,000</i>	100,000 <i>100,000</i>
Annual Allotment: Sewer Line Improvements <i>Sewer Fund</i>	08-San-024	n/a	200,000 <i>200,000</i>	200,000 <i>200,000</i>	200,000 <i>200,000</i>	200,000 <i>200,000</i>	200,000 <i>200,000</i>	1,000,000 <i>1,000,000</i>
"OLD" WWTP- Abatement/Demolition <i>Sewer Fund</i>	10-SAN-028	n/a	800,000 <i>800,000</i>					800,000 <i>800,000</i>
Junius Avenue: Union to Cascade <i>Sewer Fund</i>	13-SAN-031	n/a		400,000 <i>400,000</i>				400,000 <i>400,000</i>
Annual Allotment - Sanitary Sewer I&I Reduction <i>Sewer Fund</i>	13-SAN-034	n/a	25,000 <i>25,000</i>	25,000 <i>25,000</i>	25,000 <i>25,000</i>	25,000 <i>25,000</i>	25,000 <i>25,000</i>	125,000 <i>125,000</i>
Annual Allotment - Sanitary Sewer Televising <i>Sewer Fund</i>	13-SAN-035	n/a	15,000 <i>15,000</i>	15,000 <i>15,000</i>	15,000 <i>15,000</i>	15,000 <i>15,000</i>	15,000 <i>15,000</i>	75,000 <i>75,000</i>
Lift Sta. No. 6 - Rehabilitation <i>Sewer Fund</i>	13-SAN-037	n/a			400,000 <i>400,000</i>			400,000 <i>400,000</i>
Stanton Ave. Recon: Union to Broadway <i>Sewer Fund</i>	21-SAN-040	n/a	250,000 <i>250,000</i>					250,000 <i>250,000</i>
WWTP Pavement Resurfacing <i>Sewer Fund</i>	21-SAN-041	n/a	120,000 <i>120,000</i>					120,000 <i>120,000</i>
International Dr.Ext. - San. w/LS <i>Sewer Fund</i>	21-SAN-042	n/a					450,000 <i>450,000</i>	450,000 <i>450,000</i>
Summit/Linden/Laurel St. Recon <i>Sewer Fund</i>	21-SAN-043	n/a	180,000 <i>180,000</i>					180,000 <i>180,000</i>
Union Ave.: Alcott to Douglas Recon <i>Sewer Fund</i>	22-SAN-044	n/a			225,000 <i>225,000</i>			225,000 <i>225,000</i>
Cleveland: Franklin to Fir Recon <i>Sewer Fund</i>	22-SAN-045	n/a				250,000 <i>250,000</i>		250,000 <i>250,000</i>
Sanitary Sewer System Total			1,740,000	890,000	1,165,000	840,000	1,340,000	5,975,000

Sidewalk/Bikepath

CR #111 (CR #1 to Connell Dr.) <i>General Funds</i>	06-BIKE-004	n/a				150,000 <i>150,000</i>		150,000 <i>150,000</i>
Pebble L. Rd.: TH210 to Pebble S. Dr.Resurface <i>General Funds</i>	10-BIKE-009	n/a		100,000 <i>100,000</i>				100,000 <i>100,000</i>
Lincoln: Kennedy Park Rd. to Western (Phase 1) <i>General Funds</i> <i>Special Assessment</i>	13-BIKE-011	n/a		75,000 <i>50,000</i> <i>25,000</i>				75,000 <i>50,000</i> <i>25,000</i>
Lincoln: Kennedy Park Rd. to Field St. (Phase 2) <i>General Funds</i> <i>Private Organization Funds</i>	13-BIKE-012	n/a			100,000 <i>50,000</i> <i>50,000</i>			100,000 <i>50,000</i> <i>50,000</i>
Safe Routes To School (SRTS) Program <i>General Funds</i> <i>State Grant Funds</i>	13-BIKE-013	n/a				120,000 <i>20,000</i> <i>100,000</i>		120,000 <i>20,000</i> <i>100,000</i>
GET - South Segment (TH210 to Veterans Park) <i>Federal/State/County Grants</i>	19-BIKE-018	n/a			750,000 <i>750,000</i>			750,000 <i>750,000</i>

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
GET - Central Segment: Union thru Former Dairy <i>Other: To Be Determined</i>	19-BIKE-020	n/a		400,000 400,000				400,000 400,000
Sidewalk/Bikepath Total				575,000	850,000	270,000		1,695,000
Solid Waste								
Demo Cells - Leachate L.S. & Force Main <i>Refuse Fund</i>	16-WASTE-010	n/a				450,000 450,000		450,000 450,000
Construct Demo Cell Phase 3B <i>Refuse Fund</i>	16-WASTE-011	n/a		350,000 350,000				350,000 350,000
Demo Cell Closure - Phase 3A <i>Refuse Fund</i>	16-WASTE-012	n/a		200,000 200,000				200,000 200,000
Solid Waste Total				550,000		450,000		1,000,000
Storm Water System								
Reconstruction Lake Alice Improvements - Phase 3A <i>Storm Sewer Fund</i>	06-STRM-001	n/a					100,000 100,000	100,000 100,000
Vine Street: Summit to Laurel <i>Storm Sewer Fund</i>	06-STRM-012	n/a			200,000 200,000			200,000 200,000
Annual Allotment - MS4 Improvements <i>Storm Sewer Fund</i>	07-STRM-013	n/a	50,000 50,000	50,000 50,000	50,000 50,000	50,000 50,000	50,000 50,000	250,000 250,000
Annual Allotment - Storm Sewer Improvements <i>Storm Sewer Fund</i>	12-STRM-021	n/a	50,000 50,000	100,000 100,000	100,000 100,000	300,000 300,000	100,000 100,000	650,000 650,000
Lake Charles Water Level Control <i>Storm Sewer Fund</i>	16-STRM-026	n/a		75,000 75,000				75,000 75,000
Junius Avenue: Union to Cascade St. <i>Storm Sewer Fund</i>	16-STRM-027	n/a		250,000 250,000				250,000 250,000
Summit/Linden/Laurel St. - Recon. <i>Storm Sewer Fund</i>	21-STM-030	n/a	150,000 150,000					150,000 150,000
International Dr. Ext. - Storm Sewer <i>Storm Sewer Fund</i>	21-STRM-029	n/a					300,000 300,000	300,000 300,000
Stanton Ave: Reco: Union to Broadway <i>Storm Sewer Fund</i>	21-STRM-030	n/a	150,000 150,000					150,000 150,000
Union: Alcott to Douglas Recon. <i>Storm Sewer Fund</i>	22-STRM-031	n/a			100,000 100,000			100,000 100,000
Storm Water System Total			400,000	475,000	450,000	350,000	550,000	2,225,000
Streets								
Junius Avenue: Union to Cascade <i>Bond Issue</i> <i>Special Assessment</i>	06-STR-001	n/a		400,000 320,000 80,000				400,000 320,000 80,000
Second Avenue North (Spruce to Tower Rd.) <i>Municipal State Aid</i> <i>Special Assessment</i>	06-STR-008	n/a					250,000 200,000 50,000	250,000 200,000 50,000
Vine St. (Summit to Laurel) <i>Bond Issue</i> <i>Special Assessment</i>	06-STR-037	n/a			250,000 125,000 125,000			250,000 125,000 125,000
Hampden: Cascade to Sheridan <i>Other: To Be Determined</i> <i>Special Assessment</i>	07-STR-038	n/a					250,000 150,000 100,000	250,000 150,000 100,000
Union: Alcott to Douglas <i>Municipal State Aid</i>	08-STR-042	n/a			450,000 450,000			450,000 450,000

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Lincoln Frontage Roads - Mall Area <i>Other: To Be Determined</i>	13-STR-053	n/a			250,000			250,000
					<i>250,000</i>			<i>250,000</i>
Bridge Rehab: Union over Railroad <i>Municipal State Aid</i> <i>State Grant Funds</i>	13-STR-054	n/a		900,000				900,000
				<i>200,000</i>				<i>200,000</i>
				<i>700,000</i>				<i>700,000</i>
Water Plant Road - Fir Ave. thru WTP Parking Area <i>General Funds</i>	16-STR-056	n/a		250,000				250,000
				<i>250,000</i>				<i>250,000</i>
Union Ave: Lincoln to Fir Resurfacing (STIP) <i>Federal STIP</i> <i>Municipal State Aid</i>	19-STR-057	n/a	1,600,000					1,600,000
			<i>800,000</i>					<i>800,000</i>
			<i>800,000</i>					<i>800,000</i>
Stanton Ave. Recon: Union to Broadway <i>Municipal State Aid</i> <i>Special Assessment</i>	21-STR-058	n/a	500,000					500,000
			<i>420,000</i>					<i>420,000</i>
			<i>80,000</i>					<i>80,000</i>
Broadway: Fir to Lincoln, Randolph (STIP) <i>Federal STIP</i> <i>Municipal State Aid</i>	21-STR-059	n/a	1,500,000					1,500,000
			<i>900,000</i>					<i>900,000</i>
			<i>600,000</i>					<i>600,000</i>
International Dr. Ext. - Street <i>Bond Issue</i>	21-STR-061	n/a					600,000	600,000
							<i>600,000</i>	<i>600,000</i>
Summit/Linden/Laurel St. - Recon. <i>Bond Issue</i>	21-STR-062	n/a	250,000					250,000
			<i>250,000</i>					<i>250,000</i>
Cleveland: Franklin to Fir Recon <i>Municipal State Aid</i> <i>Other: To Be Determined</i>	22-STR-063	n/a				350,000		350,000
						<i>250,000</i>		<i>250,000</i>
						<i>100,000</i>		<i>100,000</i>
Streets Total			3,850,000	1,550,000	950,000	350,000	1,100,000	7,800,000

Water System

Annual Allotment - Upgrade 4" WM to 6" WM min. <i>Water Fund</i>	06-WAT-001	n/a	50,000	50,000	50,000	50,000	50,000	250,000
			<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>250,000</i>
Loop Connection: Meadowlark - Cleveland (6 to 12") <i>Water Fund</i>	06-WAT-007	n/a	25,000					25,000
			<i>25,000</i>					<i>25,000</i>
Water Plant Rehabilitation <i>Water Fund</i>	06-WAT-009	n/a	250,000	250,000	250,000	250,000	500,000	1,500,000
			<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>500,000</i>	<i>1,500,000</i>
1.5 MG Elevated Tank (Progress Dr.) Assessment <i>Water Fund</i>	06-WAT-011	n/a			40,000			40,000
					<i>40,000</i>			<i>40,000</i>
Vine St. (Summit to Laurel) <i>Water Fund</i>	06-WAT-017	n/a			100,000			100,000
					<i>100,000</i>			<i>100,000</i>
Annual Allotment - Water Line Improvements <i>Water Fund</i>	08-WAT-037	n/a	150,000	150,000	150,000	150,000	150,000	750,000
			<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>750,000</i>
Junius: Union to Cascade <i>Water Fund</i>	11-WAT-040	n/a		250,000				250,000
				<i>250,000</i>				<i>250,000</i>
Lime Sludge Lagoon Maintenance <i>Water Fund</i>	16-WAT-047	n/a	50,000					50,000
			<i>50,000</i>					<i>50,000</i>
Hampden: Cascade to Sheridan <i>Water Fund</i>	16-WAT-048	n/a					100,000	100,000
							<i>100,000</i>	<i>100,000</i>
1 MG El. Water Tank - Rehabilitation <i>Water Fund</i>	19-WAT-049	n/a					1,300,000	1,300,000
							<i>1,300,000</i>	<i>1,300,000</i>
0.5 MG El. Water Tank - Int./Ext. Coating Repairs <i>Water Fund</i>	19-WAT-050	n/a		750,000				750,000
				<i>750,000</i>				<i>750,000</i>
0.75 MG Ground Lv. Storage Tank Replacement <i>Water Fund</i>	19-WAT-051	n/a			1,600,000			1,600,000
					<i>1,600,000</i>			<i>1,600,000</i>
Stanton Ave. Recon: Union to Broadway <i>Water Fund</i>	21-WAT-055	n/a	350,000					350,000
			<i>350,000</i>					<i>350,000</i>
WTP Access Road Replacement <i>Water Fund</i>	21-WAT-057	n/a	90,000					90,000
			<i>90,000</i>					<i>90,000</i>

Department	Project #	Priority	2023	2024	2025	2026	2027	Total
Phase 2 Intake Imp. <i>Water Fund</i>	21-WAT-058	n/a				300,000		300,000
						<i>300,000</i>		<i>300,000</i>
Municipal Well: Additional <i>Water Fund</i>	21-WAT-059	n/a			400,000			400,000
					<i>400,000</i>			<i>400,000</i>
International Dr. Ext. - Watermain <i>Water Fund</i>	21-WAT-060	n/a					400,000	400,000
							<i>400,000</i>	<i>400,000</i>
Summit/Linden/Laurel - Recon. <i>Water Fund</i>	21-WAT-061	n/a	180,000					180,000
			<i>180,000</i>					<i>180,000</i>
Water Plant Assessment <i>Water Fund</i>	21-WAT-063	n/a	120,000					120,000
			<i>120,000</i>					<i>120,000</i>
Douglas Ave. Watermain Extension <i>Financial Assurance Fund (Landfill)</i> <i>Water Fund</i>	22-WAT-056	n/a	380,000					380,000
			<i>65,000</i>					<i>65,000</i>
			<i>315,000</i>					<i>315,000</i>
Union: Alcott to Douglas Recon <i>Water Fund</i>	22-WAT-057	n/a			100,000			100,000
					<i>100,000</i>			<i>100,000</i>
Bridge Rehab: Union over Railroad <i>Water Fund</i>	22-WAT-058	n/a		150,000				150,000
				<i>150,000</i>				<i>150,000</i>
Cleveland;Franklin to Fir Recon <i>Water Fund</i>	22-WAT-060	n/a				150,000		150,000
						<i>150,000</i>		<i>150,000</i>
Water System Total			1,645,000	1,600,000	2,690,000	900,000	2,500,000	9,335,000
GRAND TOTAL			17,184,980	12,501,600	17,415,000	6,734,000	6,808,000	60,643,580