

2018

FINAL BUDGET



September 12, 2017

Park District of the City of Fargo 2018 Budget

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PARK DISTRICT OF THE CITY OF FARGO

2018 Budget

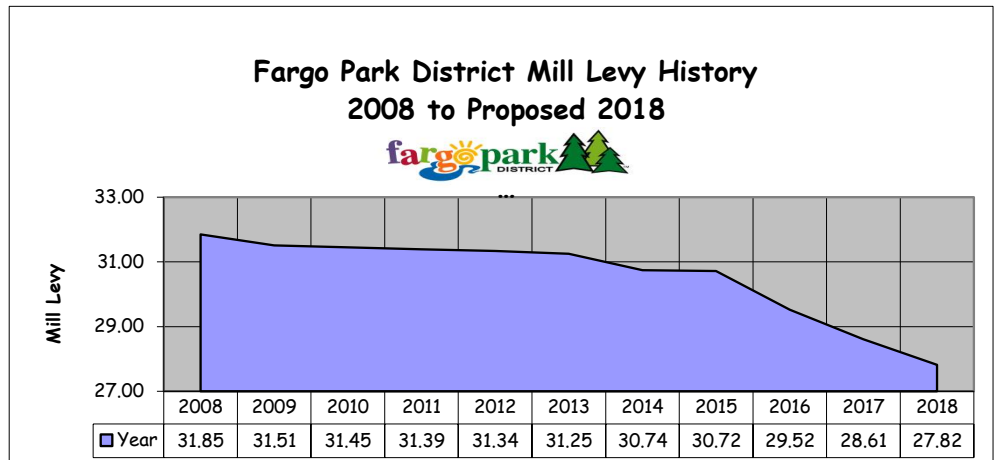
Revised 8/7/2017

Description	2017 Actual		2018 Estimated	
	Amount	Mill Levy	Amount	Mill Levy
General Fund - Parks	\$ 6,869,884	14.05	\$ 6,989,362	13.26
Social Security	760,594	1.55	817,315	1.55
Park Pension	314,052	0.64	337,472	0.64
Health Insurance	372,937	0.76	400,748	0.76
Forestry	814,572	1.66	875,318	1.66
Liability Insurance	98,141	0.20	105,460	0.20
TOTAL GENERAL MILLS	\$ 9,230,180	18.86	\$ 9,525,675	18.07
Park & Recreation Facilities	\$ 2,350,482	4.81	\$ 2,536,313	4.81
Special Assessments	2,414,274	4.94	2,604,862	4.94
Totals	\$ 13,994,936	28.61	\$ 14,666,850	27.82

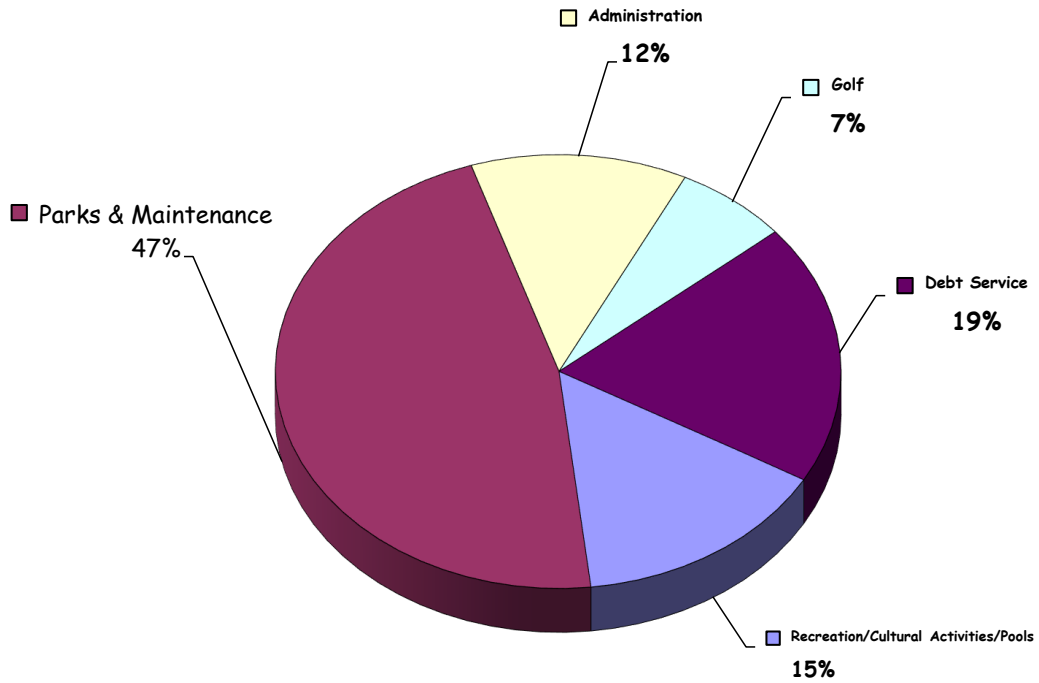
Actual/Estimated Value of 1.0 Mill	\$ 489,481	\$ 527,300
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Fargo Park District Mill Levy History 2008 to Proposed 2018 Levy

Year	Mill Levy
2008	31.85
2009	31.51
2010	31.45
2011	31.39
2012	31.34
2013	31.25
2014	30.74
2015	30.72
2016	29.52
2017	28.61
2018	27.82



Fargo Park District Budget 2018 Use of Mill Levy Taxes 2018



PARK DISTRICT OF THE CITY OF FARGO

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2018 GENERAL FUND BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2017	\$	2,470,297
REVISED 2017 REVENUES & TRANSFER		<u>16,929,658</u>
RESOURCES AVAILABLE FOR 2017	\$	19,399,955
REVISED 2017 EXPENDITURES & TRANSFERS		<u>(16,819,552)</u>
PROJECTED CASH BALANCE JANUARY 1, 2018	\$	2,580,403
PROJECTED 2018 REVENUES & TRANSFERS		<u>17,259,730</u>
RESOURCES AVAILABLE FOR 2018	\$	19,840,133
PROJECTED 2018 EXPENDITURES		<u>(17,259,730)</u>
PROJECTED CASH BALANCE JANUARY 1, 2019		2,580,403

PROJECTED 2018 REVENUES	\$	17,259,730
PROJECTED 2018 EXPENDITURES		<u>(17,259,730)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>-</u></u>

PARK DISTRICT OF THE CITY OF FARGO

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	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
Taxes	\$ 8,459,968	\$ 9,133,639	\$ 9,309,091	\$ 9,450,102
Charges for Services	5,804,956	4,835,247	4,834,262	4,982,066
Intergovernmental	2,509,512	2,696,308	2,624,773	2,696,308
Interest	133,697	100,000	134,594	110,000
Miscellaneous	25,799	21,254	26,938	21,254
TOTAL REVENUES	\$ 16,933,932	\$ 16,786,448	\$ 16,929,658	\$ 17,259,730
EXPENDITURES				
Recreation	\$ 1,139,263	\$ 1,352,972	\$ 1,191,815	\$ 1,321,493
Major Events	-	-	4,907	27,199
Cultural Activities	365,355	433,446	389,560	471,834
Concessions	240,685	242,662	236,775	258,127
Golf	2,628,011	3,078,750	2,814,924	3,308,429
Facilities	909,850	827,636	792,962	849,406
Neighborhood Parks	727,624	551,001	830,338	980,123
Swimming Pools	1,054,559	1,101,797	1,104,546	1,043,403
Maintenance	2,998,311	3,636,658	3,178,689	3,525,381
Administration	2,538,607	3,108,314	3,170,637	3,305,026
Other Operations	52,192	75,000	45,687	75,000
TOTAL EXPENDITURES	\$ 12,654,455	\$ 14,408,236	\$ 13,760,840	\$ 15,165,421
Revenue Over (Under) Expenditures	\$ 4,279,477	\$ 2,378,212	\$ 3,168,818	\$ 2,094,309
Other Financing Sources (Used)				
Transfer to Capital Fund	\$ (4,269,695)	\$ (2,378,212)	\$ (3,058,712)	\$ (2,094,309)
Bond/Lease Proceeds	-	-	-	-
Bond Principal Paid for Refinancing	-	-	-	-
Total Other Sources (Uses)	\$ (4,269,695)	\$ (2,378,212)	\$ (3,058,712)	\$ (2,094,309)
Excess/(Deficit) of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	\$ 9,782	\$ -	\$ 110,106	\$ -
CASH BALANCE, BEGINNING OF YEAR	\$ 2,460,515	\$ 2,470,297	\$ 2,470,297	\$ 2,580,403
ESTIMATED CASH BALANCE-END OF YEAR	\$ 2,470,297	\$ 2,470,297	\$ 2,580,403	\$ 2,580,403

PARK DISTRICT OF THE CITY OF FARGO
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01 RECREATION

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 MERCHANDISE SALES	5,028	3,625	4,940	3,625
4060 CONCESSIONS	3,292	4,850	4,894	4,750
4065 BEER PERMIT FEES	10,700	10,000	14,030	10,000
4100 SKI RENTALS	2,558	9,906	2,715	10,121
4320 RECREATION PROGRAM INCOME	625,288	553,764	507,178	561,480
4340 RENTAL INCOME	940	2,200	770	2,200
4620 PICTURES	6,475	7,500	6,475	7,000
4670 DONATIONS/SPONSORSHIPS	29,607	36,205	29,513	51,113
4671 GRANT REVENUE	2,500	-	-	-
4700 MISC. INCOME	-	1,000	500	1,000
Total Revenue	686,388	629,050	571,015	651,289
EXPENDITURES				
5100 FULL TIME SALARIES	335,172	333,388	355,958	397,431
5200 PART TIME SALARIES	431,927	539,232	431,099	497,807
5540 UNEMPLOYMENT	1,610	1,000	1,229	1,000
5545 BACKGROUND CK/DRUG SCREEN FEE	10,356	-	-	-
6030 ADVERTISING	14,560	28,068	28,068	36,434
6050 CAR ALLOWANCE	10,760	9,050	11,433	8,550
6070 COMPUTER SERVICES	13,467	10,000	15,167	14,760
6090 RECURRING MAINTENANCE	4,025	700	4,616	800
6100 SUPPLIES	3,088	4,000	2,117	4,500
6115 UNIFORMS	4,266	4,416	3,397	4,491
6130 MEALS & ALLOWANCES	1,624	500	1,639	500
6140 MERCHANDISE RESALE COST	2,432	2,200	746	2,200
6150 OFFICE SUPPLIES	4,775	4,500	4,635	4,500
6170 PRINTING	225	1,025	252	1,025
6180 PURCHASED SERVICES	10,130	18,950	11,000	15,850
6200 REC SUPPLIES - ADULT	58,685	100,695	86,294	70,770
6220 REC SUPPLIES - YOUTH	117,418	125,130	109,492	119,082
6230 SALES TAX	1,209	1,848	1,261	1,848
6240 TELEPHONE	4,145	5,975	4,267	5,975
6245 PROFESSIONAL DEVELOPMENT	9,663	12,650	13,330	6,600
6250 TRAVEL/MILEAGE	2,067	1,200	1,692	1,200
6260 ELECTRICAL SERVICE	-	3,750	-	3,750
6350 RENT	500	2,000	500	1,000
6355 FPD FACILITY RENTAL	76,588	93,370	75,366	93,170
6380 MISC. EXPENSES	45	1,150	319	1,125
6410 REPAIR FACILITIES	279	250	-	1,175
6420 REPAIR MOBILE	647	950	338	950
6425 EQUIPMENT RENTAL	-	11,975	-	-
6455 NDRPA CONFERENCE	-	-	-	-
6480 POSTAGE	300	1,500	600	1,500
7020 EQUIPMENT - SCHEDULED	19,298	25,500	23,000	15,500
7080 EQUIPMENT - UNSCHEDULED	-	8,000	4,000	8,000
7620 BUILDING IMPROVEMENTS	-	-	-	-
7800 TRANSFER TO CAPITAL FUND	21,700	10,000	10,000	10,000
Total Expenditure	1,160,963	1,362,972	1,201,815	1,331,493
Excess Revenue over (under) Expenditure	(474,574)	(733,922)	(630,800)	(680,204)

PARK DISTRICT OF THE CITY OF FARGO
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03 MAJOR EVENTS

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
<u>REVENUES</u>				
4320 RECREATION PROGRAM INCOME	-	-	-	8,000
Total Revenue	-	-	-	8,000
<u>EXPENDITURES</u>				
5200 PART TIME SALARIES	-	-	-	1,500
6030 ADVERTISING	-	-	-	1,000
6130 MEALS & ALLOWANCES	-	-	517	9,519
6200 REC SUPPLIES - ADULT	-	-	-	2,400
6245 PROFESSIONAL DEVELOPMENT	-	-	-	6,900
6250 TRAVEL/MILEAGE	-	-	4,390	-
6355 FPD FACILITY RENTAL	-	-	-	5,880
Total Expenditure	-	-	4,907	27,199
Excess Revenue over (under) Expenditure	-	-	(4,907)	(19,199)

PARK DISTRICT OF THE CITY OF FARGO
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05 CULTURAL ACTIVITIES

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 ADMISSIONS	45,522	49,100	40,737	50,670
4060 CONCESSION	5,924	16,526	5,924	14,906
4100 EQUIPMENT RENTALS	1,175	1,250	1,275	1,250
4320 RECREATION REVENUE	-	1,350	1,200	1,890
4605 VENDOR IN THE PARK PERMIT FEE	-	150	100	100
4620 PROGRAM INCOME	39,724	35,080	65,113	34,880
4670 DONATIONS/SPONSORSHIP	47,755	42,614	48,475	40,050
4671 GRANT INCOME	9,550	11,750	17,250	11,000
4680 WEEKEND INCOME	9,187	10,238	10,756	9,594
4700 MISC. INCOME	81	-	-	-
Total Revenue	158,918	168,058	190,830	164,340
EXPENDITURES				
5100 FULL TIME SALARIES	132,873	130,432	136,639	190,588
5200 PART TIME SALARIES	40,501	54,163	46,788	54,428
5545 BACKGROUND CK/DRUG SCREEN FEE	1,161	-	-	-
6030 ADVERTISING	36,862	52,590	48,500	45,842
6050 CAR ALLOWANCE	4,080	4,500	4,080	4,500
6070 COMPUTER SERVICES	-	-	-	2,160
6090 RECURRING MAINTENANCE	1,905	7,998	2,428	7,648
6100 SUPPLIES	1,517	2,125	1,072	1,900
6115 UNIFORMS	582	1,000	875	1,000
6130 MEALS & ALLOWANCES	79	150	314	150
6140 MERCHANDISE RESALE	3,219	3,150	3,219	3,750
6150 OFFICE SUPPLIES	733	950	441	950
6170 PRINTING	1,536	2,975	2,393	2,975
6180 PURCHASED SERVICES	-	1,075	-	1,075
6230 SALES TAX	3,332	1,598	2,930	1,598
6240 TELEPHONE	1,461	3,000	1,508	3,000
6245 PROFESSIONAL DEVELOPMENT	3,476	4,225	4,011	11,725
6250 TRAVEL	-	300	175	300
6380 MISC EXPENSE	246	500	104	500
6410 REPAIR FACILITIES	193	1,750	193	1,750
6420 REPAIR MOBILE	-	-	-	-
6425 EQUIPMENT RENTAL	3,552	1,000	3,570	1,100
6450 DONATIONS	3,700	1,500	3,700	1,500
6460 PROGRAMMING	121,032	152,365	121,305	127,295
6480 MAILING/POSTAGE	536	1,100	552	1,100
7020 EQUIPMENT - SCHEDULED	219	-	-	-
7080 EQUIPMENT - UNSCHEDULED	2,559	5,000	4,763	5,000
Total Expenditure	365,355	433,446	389,560	471,834
Excess Revenue over (under) Expenditure	(206,438)	(265,388)	(198,730)	(307,494)

PARK DISTRICT OF THE CITY OF FARGO
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08 CONCESSIONS

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4060 CONCESSION	236,485	231,560	236,500	259,445
Total Revenue	236,485	231,560	236,500	259,445
EXPENDITURES				
5100 FULL TIME SALARIES	16,420	15,669	17,320	16,552
5200 PART TIME SALARIES	52,621	87,094	52,788	67,401
5545 BACKGROUND CK/DRUG SCREEN FEE	335	-	-	-
6050 CAR ALLOWANCE	-	900	-	900
6090 RUCURRING MAINTENANCE	-	-	-	-
6100 SUPPLIES	1,245	4,520	822	3,720
6115 UNIFORMS	468	500	103	500
6140 MERCHANDISE RESALE	145,242	115,430	145,100	129,970
6230 SALES TAX	13,550	14,479	16,500	13,514
6240 TELEPHONE	357	470	357	470
6245 PROFESSIONAL DEVELOPMENT	2,961	-	-	-
6380 MISC EXPENSE	752	100	745	100
6410 REPAIR FACILITIES	1,113	1,000	540	1,000
6420 REPAIR MOBILE	-	500	-	500
6425 EQUIPMENT RENTAL	-	-	1,500	2,000
7020 EQUIPMENT - SCHEDULED	5,320	-	-	19,500
7080 EQUIPMENT - UNSCHEDULED	300	2,000	1,000	2,000
Total Expenditure	240,685	242,662	236,775	258,127
Excess Revenue over (under) Expenditure	(4,200)	(11,102)	(275)	1,318

PARK DISTRICT OF THE CITY OF FARGO
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10 GOLF COURSES

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4060 FOOD & BEVERAGE SALES	2,247	11,000	-	-
4340 RENTAL INCOME	19,187	38,000	23,925	38,000
4460 DAILY GREEN FEES	853,891	1,073,480	1,072,500	1,091,023
4480 SEASON TICKETS	491,676	585,800	600,765	631,102
4482 PUNCH CARD TICKETS	9,701	28,000	11,332	28,000
4500 GAS GOLF CARTS	386,844	470,700	470,700	486,585
4540 DRIVING RANGE	136,146	160,000	160,000	160,000
4670 SPONSORSHIP/DONATIONS	198	-	-	-
4700 MISC INCOME	7,661	2,050	8,091	2,050
4852 REVENUE FROM OTHER LOCAL GOVT	497,064	-	-	-
Total Revenue	2,404,614	2,369,030	2,347,313	2,436,760
EXPENDITURES				
5100 SALARIES FULL TIME	582,736	591,972	586,840	581,392
5200 SALARIES PART TIME	478,147	680,878	510,827	609,882
5540 UNEMPLOYMENT	123	1,100	2,081	1,100
6010 BANK FEES/SERVICE FEES	2,200	2,000	2,200	2,000
6030 PROMOTION EXPENSES	51,368	56,294	52,344	59,107
6050 MILEAGE	2,100	2,100	2,100	2,100
6070 COMPUTER SERVICES	11,077	11,520	11,147	9,840
6090 RECURRING MAINTENANCE	20,035	41,900	20,855	43,200
6100 GENERAL SUPPLIES	30,093	36,550	28,947	35,800
6110 INSURANCE	1,429	650	1,429	650
6115 UNIFORMS	3,647	3,850	1,992	4,350
6130 MEALS	-	250	200	250
6140 COST OF GOODS SOLD	4,676	5,500	7,450	-
6150 OFFICE SUPPLIES	1,481	1,750	1,884	1,750
6170 PRINTING	150	3,100	646	3,100
6180 PURCHASED SERVICES	19,346	16,690	18,596	16,690
6190 RANGE BALLS	-	9,600	7,700	9,600
6230 SALES TAX	131,367	160,537	161,532	165,259
6240 TELEPHONE	15,022	11,800	15,019	14,400
6245 PROFESSIONAL DEVELOPMENT	10,094	10,840	11,195	16,305
6250 TRAVEL	-	200	-	200
6260 ELECTRICAL SERVICE	91,999	92,123	94,204	93,123
6270 GAS & OIL	42,030	80,500	46,427	59,500
6280 HEAT	11,919	24,816	12,812	17,716
6300 TOOLS MECHANICS	1,142	3,100	422	3,100
6320 WATER	53,225	47,400	51,500	52,400
6330 GOLF CART RENTAL	136,292	166,663	178,026	173,847
6350 RENT-LEASE	86,683	84,720	91,228	88,430
6360 IRRIGATION REPAIR	18,058	32,500	28,230	32,500
6380 MISC. EXPENSE	254	5,450	2,046	5,450
6390 NURSERY	156,886	169,500	162,263	175,500
6410 REPAIR FACILITIES	28,127	29,600	33,664	32,600
6420 REPAIR MOBILE	58,931	50,500	39,301	52,500
6425 EQUIPMENT RENTAL	-	2,000	2,520	2,000
7020 SCHEDULED EQUIPMENT	284,310	408,750	400,000	446,115
7080 UNSCHEDULED EQUIPMENT	21,495	20,500	15,750	20,500
7500 FLOOD EXPENSES	20,000	-	-	-
7610 CONSTRUCTION PROJECTS	34,493	-	-	260,000
7620 BUILDING IMPROVEMENT PROJECTS	8,687	2,500	2,500	14,000
7630 LANDSCAPING PROJECTS	-	-	-	-
7800 TRANSFER TO CAPITAL FUND	2,700	-	-	-
7910 INTEREST LEASING/REVENUE BONDS	20,691	19,047	19,047	17,173
7950 PRINCIPAL LEASING/REVENUE BONDS	185,000	190,000	190,000	185,000
Total Expenditure	2,628,011	3,078,750	2,814,924	3,308,429
Excess Revenue over (under) Expenditure	(223,397)	(709,720)	(467,611)	(871,669)

PARK DISTRICT OF THE CITY OF FARGO
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15 FACILITIES

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 ADMISSIONS PUBLIC SESSION	1,264	1,400	1,292	1,900
4060 MERCHANDISE SOLD	235	450	267	450
4080 DRY FLOOR RENTAL	105,534	98,600	111,494	101,800
4140 ICE RENTAL - HOCKEY	336,473	344,800	297,253	320,341
4340 RENTAL INCOME - GENERAL	51,006	42,725	45,699	44,750
4380 POP MACHINES	-	500	-	500
4400 VENDING MACHINES	752	1,300	643	1,300
4560 SKATE SHARPENING	1,031	2,200	1,013	1,400
4610 FPD PROGRAM RENTAL	76,588	93,369	75,366	99,049
4672 ADVERTISING REVENUE	21,150	27,600	24,300	25,100
4700 MISC INCOME	8,360	5,350	4,735	5,350
Total Revenue	602,393	618,294	562,062	601,940
EXPENDITURES				
5100 SALARIES - FULL TIME	166,210	169,066	174,678	182,565
5150 SALES COMMISSION	1,500	3,500	1,500	3,500
5200 SALARIES - PART TIME	120,461	122,684	113,769	120,463
5540 UNEMPLOYMENT	4	700	459	700
6050 CAR ALLOWANCE	-	900	-	900
6070 COMPUTER SERVICES	5,675	6,840	5,490	3,360
6090 RECURRING MAINTENANCE	36,908	38,250	39,998	38,250
6100 GENERAL SUPPLIES	22,228	30,900	24,610	26,900
6110 INSURANCE	13,291	12,000	13,291	12,000
6115 UNIFORMS	731	950	731	1,150
6130 MEALS & ALLOWANCES	-	350	79	350
6140 MERCHANDISE RESALE	-	-	-	-
6140 MERCHANDISE RESALE (COGS)	338	300	348	300
6150 OFFICE SUPPLIES	885	1,500	1,668	1,500
6170 PRINTING	-	200	-	200
6180 PURCHASED SERVICES	4,258	1,000	-	1,000
6230 SALES TAX	166	296	180	296
6240 TELEPHONE	11,519	12,250	11,265	12,250
6245 PROFESSIONAL DEVELOPMENT	-	7,750	6,200	2,900
6250 TRAVEL	-	100	-	100
6260 ELECTRIC SERVICE	237,805	205,500	229,183	210,500
6270 GAS/OIL	4,862	7,000	4,421	7,000
6280 HEAT	49,157	79,500	58,197	65,100
6300 SHOP TOOLS	1,482	1,500	835	1,500
6320 WATER	32,654	31,300	33,015	31,300
6380 MISC. EXPENSE	50	6,250	100	6,250
6410 REPAIR FACILITIES	157,932	35,000	31,412	55,000
6420 REPAIR MOBILE	2,823	3,500	2,664	3,500
7020 SCHEDULED EQUIPMENT	-	14,600	14,600	15,855
7060 LARGE EQUIPMENT	-	-	-	-
7080 UNSCHEDULED EQUIPMENT	1,095	13,500	6,895	13,500
7605 BUILDING IMPROVEMENTS	-	-	-	-
7620 BUILDING IMPROVEMENTS	37,817	20,450	17,374	31,217
7800 TRANSFER TO CAPITAL FUND	44,294	38,000	38,000	38,000
Total Expenditure	954,144	865,636	830,962	887,406
Excess Revenue over (under) Expenditure	(351,751)	(247,342)	(268,900)	(285,466)

PARK DISTRICT OF THE CITY OF FARGO
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20 NEIGHBORHOOD PARKS

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4040 CAMPERS	169,215	140,000	177,683	160,000
4060 CONCESSION SALES	2,100	1,000	2,112	1,500
4100 EQUIPMENT RENTAL	35,750	60,000	33,240	73,680
4340 RENTAL INCOME	28,702	26,230	31,942	26,230
4380 POP MACHINES	-	200	-	200
4600 SHELTERS	55,365	62,900	71,715	81,900
4620 VENDOR IN THE PARK FEES	7,019	5,000	6,722	5,000
4672 ADVERTISING REVENUE	-	-	1,200	-
4700 MISC INCOME	3,331	2,110	2,797	2,110
Total Revenue	301,483	297,440	327,411	350,620
EXPENDITURES				
5200 SALARIES PART TIME	123,940	177,707	146,971	228,577
5540 UNEMPLOYMENT	422	-	425	-
6030 ADVERTISING	-	1,000	1,000	1,156
6070 COMPUTER SERVICES	765	2,350	695	2,440
6090 RECURRING MAINTENANCE	29,632	36,450	26,313	36,450
6100 SUPPLIES	21,923	39,450	42,352	39,950
6115 UNIFORMS	121	1,100	306	1,150
6130 MEALS	71	50	50	50
6140 MERCHANDISE RESALE	2,000	500	2,000	2,250
6150 OFFICE SUPPLIES	357	1,100	662	1,100
6170 PRINTING	378	1,850	-	1,850
6180 PURCHASED SERVICES	240	1,500	-	1,500
6230 SALES TAX	14,514	10,261	15,024	10,261
6240 TELEPHONE	14,371	12,950	16,883	12,950
6260 ELECTRICAL SERVICE	166,636	174,201	171,699	174,201
6280 HEAT	6,796	10,429	6,881	10,429
6290 YUNKER FARM UTILITIES	7,100	7,100	7,100	7,100
6300 TOOLS	112	-	1,584	-
6310 PARK SIGNAGE	7,548	15,000	14,000	15,000
6320 WATER	132,597	154,300	124,975	154,300
6350 RENT	14,376	9,988	10,861	10,861
6360 IRRIGATION REPAIR	4,254	12,700	9,173	12,700
6380 MISC. EXPENSE	-	200	-	200
6390 NURSERY/FERTILIZER	2,880	-	36,125	-
6410 REPAIR FACILITIES	76,822	59,200	56,622	61,200
6412 PAINT & REFURBISH	47,313	56,400	51,473	56,400
6420 REPAIR MOBILE	129	600	463	600
6450 SPONSORSHIP/DONATIONS	11,639	12,730	12,858	12,730
7020 SCHEDULED EQUIPMENT	869	42,385	42,000	41,203
7080 UNSCHEDULED EQUIPMENT	17,122	2,000	1,243	3,000
7610 CONSTRUCTION PROJECTS	13,278	-	-	37,000
7620 BUILDING REPAIR AND REPLACEMENT	9,420	60,000	30,600	43,515
7800 TRANSFER TO CAPITAL FUND	692,500	330,000	330,000	330,000
Total Expenditure	1,420,124	1,233,501	1,160,338	1,310,123
Excess Revenue over (under) Expenditure	(1,118,641)	(936,061)	(832,927)	(959,503)

PARK DISTRICT OF THE CITY OF FARGO
2018 Budget

25 SWIMMING POOLS

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 ADMISSIONS	180,100	222,939	170,867	194,750
4120 POOL RENTAL	3,497	3,400	4,502	3,600
4320 PROGRAM/LESSONS	40,149	45,219	42,752	43,163
4340 RENTAL INCOME	600	-	-	-
4480 SEASON PASSES	96,419	98,457	87,350	102,409
4670 SPONSORSHIPS/DONATIONS	2,720	3,300	3,120	2,250
Total Revenue	323,486	373,315	308,591	346,172
EXPENDITURES				
5100 FULL TIME SALARIES	22,517	22,083	22,819	23,234
5200 SALARIES - PART TIME	432,977	438,991	451,383	456,511
6030 ADVERTISING	-	400	400	400
6060 CHEMICALS	62,182	62,000	59,430	69,050
6090 RECURRING MAINTENANCE	483	900	132	900
6100 GENERAL SUPPLIES	16,689	15,500	11,394	14,300
6115 UNIFORMS	11,092	12,023	15,343	14,145
6180 PURCHASED SERVICES	-	20,000	20,000	-
6220 REC SUPPLIES - YOUTH	5,853	5,700	4,118	8,025
6230 SALES TAX	19,386	17,738	16,547	17,738
6240 TELEPHONE	1,147	1,400	1,276	1,550
6260 ELECTRIC	13,367	13,500	13,265	13,500
6280 HEAT	11,129	32,550	11,248	14,750
6320 WATER	32,508	21,800	34,051	33,900
6380 MISCELLANEOUS EXPENSE	1,756	1,200	1,512	1,400
6410 REPAIR FACILITIES	68,351	82,140	82,140	45,650
6425 EQUIPMENT RENTAL	450	-	-	-
7020 SCHEDULED EQUIPMENT	14,310	8,760	12,095	21,900
7080 UNSCHEDULED EQUIPMENT	5,712	2,500	1,361	2,500
7620 BUILDING IMPROVEMENTS	-	8,080	11,500	20,000
7800 TRANSFER TO CONSTRUCTION	-	-	-	-
7910 INTEREST	109,653	99,532	99,532	63,950
7950 PRINCIPAL	225,000	235,000	235,000	220,000
Total Expenditure	1,054,559	1,101,797	1,104,546	1,043,403
Excess Revenue over (under) Expenditure	(731,073)	(728,482)	(795,955)	(697,231)

PARK DISTRICT OF THE CITY OF FARGO
2018 Budget

30 MAINTENANCE

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4340 RENTAL REVENUE	105,166	80,000	116,830	100,000
4660 INSURANCE CLAIMS	12,000	-	-	-
4670 SPONSORSHIP/DONATIONS	1,800	-	1,800	-
4700 MISC INCOME	13,506	5,000	17,396	5,000
4755 SALE OF EQUIPMENT	34,153	-	35,792	-
Total Revenue	166,625	85,000	171,818	105,000
EXPENDITURES				
5100 SALARIES FULL-TIME	1,356,072	1,533,050	1,406,929	1,556,101
5200 SALARIES PART-TIME	420,517	551,226	415,815	538,820
5540 UNEMPLOYMENT	1,553	1,000	3,491	1,000
5545 BACKGROUND CK/DRUG SCREEN FEE	3,529	-	-	-
6050 CAR ALLOWANCE	3,300	3,300	2,888	3,300
6070 COMPUTER SERVICES	5,328	3,720	6,149	28,968
6080 CUSTODIAL SUPPLIES	382	1,500	548	1,500
6090 RECURRING MAINTENANCE	11,785	8,000	13,412	10,000
6100 SUPPLIES GENERAL	57,025	55,300	55,062	55,300
6102 AGRILIME - FIELDS	11,839	20,000	15,000	20,000
6110 INSURANCE	-	-	-	-
6115 UNIFORMS	12,117	16,000	18,521	16,000
6130 MEALS & ALLOWANCES	107	500	107	500
6150 OFFICE SUPPLIES	3,403	5,700	2,806	5,700
6170 PRINTING	2,048	-	1,760	-
6180 PURCHASED SERVICES	1,665	17,000	9,900	17,000
6240 TELEPHONE	14,935	14,700	15,000	14,700
6245 PROFESSIONAL DEVELOPMENT	9,642	23,430	23,554	16,525
6250 TRAVEL	-	1,000	74	1,000
6260 ELECTRIC SERVICE	35,612	25,000	35,344	25,000
6270 GAS/OIL	104,045	170,000	109,016	140,000
6280 HEAT	14,210	22,008	16,555	22,008
6300 SHOP TOOLS	9,637	10,000	11,572	10,000
6310 SIGNS	597	-	-	-
6320 WATER	11,479	13,000	11,966	13,000
6350 RENT	-	-	-	-
6340 PUBLIC PROTECTION	-	-	30,000	89,500
6360 IRRIGATION REPAIR	7,730	8,000	7,043	10,500
6380 MISC EXPENSE	702	1,000	947	1,000
6390 NURSERY	80,490	153,000	67,459	153,000
6410 REPAIR FACILITY	66,387	107,566	82,695	107,566
6420 REPAIR MOBILE	109,390	116,200	97,662	116,200
6425 EQUIPMENT RENTAL	611	1,500	346	1,500
6440 SOD & SEED	22,606	24,000	24,000	27,000
7020 SCHEDULED EQUIPMENT	337,646	498,100	470,335	313,535
7080 UNSCHEDULED EQUIPMENT	24,003	43,000	32,382	43,000
7500 FLOOD EXPENSES	20,000	-	-	-
7610 NEW CONSTRUCTION	58,695	19,000	20,100	-
7620 BUILDING IMPROVEMENTS	27,064	17,700	18,093	14,000
7800 TRANSFER TO OTHER FUND	945,712	932,712	895,712	1,001,309
7910 INTEREST - DEBT SERVICE	75,525	72,168	72,168	68,665
7950 PRINCIPAL - DEBT SERVICE	76,633	79,990	79,990	83,493
Total Expenditure	3,944,023	4,569,370	4,074,401	4,526,690
Excess Revenue over (under) Expenditure	<u>(3,777,397)</u>	<u>(4,484,370)</u>	<u>(3,902,583)</u>	<u>(4,421,690)</u>

PARK DISTRICT OF THE CITY OF FARGO
2018 Budget

50 ADMINISTRATION

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4340 RENTAL INCOME	50,153	46,000	40,853	46,000
4380 POP MACHINES	-	5,000	-	-
4420 INTEREST INCOME	6,553	-	12,899	10,000
4440 INVESTMENT INCOME	127,144	100,000	121,695	100,000
4670 SPONSORSHIPS/DONATIONS	4	5,000	-	5,000
4671 GRANT REVENUE	-	-	-	-
4672 ADVERTISING INCOME	10,210	7,500	9,160	7,500
4700 MISC INCOME	25,799	21,254	26,938	21,254
4730 REBATES	500	-	500	-
4755 SALE OF ASSETS	-	-	-	-
4810 GENERAL MILL LEVY	6,060,371	6,869,884	6,654,346	6,989,362
4815 RECREATION MILL LEVY	2,054,558	2,350,482	2,277,443	2,536,313
4820 HEALTH INSURANCE MILL LEVY	327,788	372,937	360,835	400,748
4840 FINANCIAL INSTITUTION TAX	68,209	-	68,209	-
4845 INTEREST & PENALTY TAXES	17,251	(459,664)	16,467	(476,321)
4850 STATE AID	2,509,512	2,696,308	2,624,773	2,696,308
4925 TRANSFER FROM OTHER FUNDS	795,489	-	-	-
Total Revenue	12,053,540	12,014,701	12,214,118	12,336,164
EXPENDITURES				
5100 FULL-TIME SALARIES	773,512	916,980	956,486	1,058,019
5200 PART TIME SALARIES	82,453	64,113	54,091	22,686
5520 WORKER'S COMPENSATION	80,595	90,000	73,039	94,070
5540 UNEMPLOYMENT	-	400	400	400
5545 BACKGROUND CHECK/DRUG SCREEN	4,555	19,444	18,064	19,884
5560 HEALTH INSURANCE	592,551	682,687	682,687	734,206
5562 LONG TERM DISABILITY INSURANCE	16,528	17,550	15,412	14,280
5570 EMPLOYEE LIFE INSURANCE	4,041	2,981	2,981	7,408
5571 PPACA REINSURANCE FEE	441	3,676	929	389
5580 PENSION	120,000	71,000	129,708	142,257
5582 EMPLOYER MATCH 457 PLAN	68,336	-	-	-
6010 BANK SERVICE CHARGES	67,639	64,000	75,413	74,000
6020 AUDIT/ACCOUNTING	12,982	18,000	18,000	18,000
6030 PROMOTION	35,597	43,578	43,578	51,927
6040 BROCHURE/WEB PAGE	65,430	78,513	64,538	85,945
6050 CAR ALLOWANCE	20,283	15,925	21,899	21,725
6070 COMPUTER SERVICES	102,099	141,262	141,262	201,668
6090 RECURRING MAINTENANCE	25,962	22,150	23,973	22,350
6100 SUPPLIES	6,542	7,500	8,182	7,500
6110 INSURANCE	75,611	81,000	89,393	81,000
6115 UNIFORMS	1,276	1,600	5,037	1,900
6120 LEGAL EXPENSE	28,846	25,000	31,026	30,000
6130 MEALS & ALLOWANCES	6,526	2,700	7,529	6,500
6140 MERCHANDISE RESALE	70	-	-	-
6150 OFFICE SUPPLIES	10,716	15,500	10,154	15,500
6160 PARK BOARD	29,939	30,600	30,398	31,200
6170 PRINTING	3,123	6,000	6,460	6,150
6175 RECRUITMENT	13,312	16,000	11,571	16,500
6180 PURCHASED SERVICES	70,698	92,323	95,724	194,000
6240 TELEPHONE	24,820	22,100	25,701	23,200
6245 PROFESSIONAL DEVELOPMENT	26,530	37,340	44,244	63,235
6250 TRAVEL	10,403	9,200	15,517	17,200
6260 ELECTRIC SERVICE	16,810	20,000	16,134	20,000
6280 HEAT	5,753	7,500	6,500	7,500
6320 WATER	3,526	5,000	3,506	5,000
6340 PUBLIC PROTECTION	-	20,000	-	-
6350 RENT	33,403	24,000	27,265	24,000
6370 DIRECTOR MISC. EXP	-	1,500	1,500	2,000
6380 MISC. EXPENSE	6,743	12,055	10,422	12,500
6410 REPAIR FACILITIES	5,092	10,000	8,438	10,000
6425 EQUIPMENT RENTAL	6,273	2,997	5,073	2,997
6450 TRUSTS/DONATIONS	59,790	69,020	55,315	68,020
6480 POSTAGE/MAILING	11,505	10,000	11,250	10,050
6490 DISCOUNTS TAKEN	(2,973)	-	(2,706)	-
7020 SCHEDULED EQUIPMENT	750	25,120	25,120	2,399
7080 UNSCHEDULED EQUIPMENT	10,520	50,000	49,424	26,000
7620 BUILDING IMPROVEMENTS	-	252,000	250,000	51,461
7800 TRANSFER TO CAPITAL FUND	2,565,489	715,000	1,785,000	715,000
Total Expenditure	5,104,095	3,823,314	4,955,637	4,020,026
Excess Revenue over (under) Expenditure	6,949,445	8,191,387	7,258,481	8,316,138

PARK DISTRICT OF THE CITY OF FARGO
2018 Budget

80 MISC. OPERATIONS

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
<u>REVENUES</u>				
Total Revenue	-	-	-	-
<u>EXPENDITURES</u>				
7505 CONTINGENCY	52,192	75,000	45,687	75,000
7800 TRANSFER TO CAPITAL FUND	-	-		
Total Expenditure	52,192	75,000	45,687	75,000
Excess Revenue over (under) Expenditure	<u>(52,192)</u>	<u>(75,000)</u>	<u>(45,687)</u>	<u>(75,000)</u>

PARK DISTRICT OF THE CITY OF FARGO

2018 Budget
SPECIAL FUND BUDGET RECAP

	PENSION	FORESTRY	INSURANCE	TOTAL
CASH BALANCE JANUARY 1, 2017	\$ 493,447	794,468	144,026	1,431,941
REVISED 2017 REVENUES & TRANSFER	1,167,572	859,544	95,665	2,122,781
RESOURCES AVAILABLE FOR 2017	\$ 1,661,019	1,654,012	239,691	3,554,722
REVISED 2017 EXPENDITURES & TRANSFERS	(1,150,681)	(822,704)	(92,304)	(2,065,689)
PROJECTED CASH BALANCE JANUARY 1, 2018	\$ 510,338	831,308	147,387	1,489,033
PROJECTED 2018 REVENUES & TRANSFERS	1,239,304	847,652	100,187	2,187,143
RESOURCES AVAILABLE FOR 2018	\$ 1,749,642	1,678,960	247,574	3,676,176
PROJECTED 2018 EXPENDITURES	(1,239,304)	(847,652)	(100,187)	(2,187,143)
PROJECTED CASH BALANCE JANUARY 1, 2019	510,338	831,308	147,387	1,489,033
PROJECTED 2018 REVENUES	\$ 1,239,304	847,652	100,187	2,187,143
PROJECTED 2018 EXPENDITURES	(1,239,304)	(847,652)	(100,187)	(2,187,143)
REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	-	-

PARK DISTRICT OF THE CITY OF FARGO

2018 Budget

DEBT SERVICE FUND BUDGET SUMMARY

		Final
CASH BALANCE JANUARY 1, 2017	\$	3,203,375
REVISED 2017 REVENUES & TRANSFER		<u>2,365,451</u>
RESOURCES AVAILABLE FOR 2017	\$	5,568,826
REVISED 2017 EXPENDITURES & TRANSFERS		<u>(2,428,109)</u>
PROJECTED CASH BALANCE JANUARY 1, 2018	\$	3,140,717
PROJECTED 2018 REVENUES & TRANSFERS		<u>2,474,619</u>
RESOURCES AVAILABLE FOR 2018	\$	5,615,336
PROJECTED 2018 EXPENDITURES		<u>(2,474,619)</u>
PROJECTED CASH BALANCE JANUARY 1, 2019		3,140,717
PROJECTED 2018 REVENUES	\$	2,474,619
PROJECTED 2018 EXPENDITURES		<u>(2,474,619)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>-</u></u>

PARK DISTRICT OF THE CITY OF FARGO
 2018 Budget
 ENTERPRISE FUND (COURTS PLUS) BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2017	\$	-
REVISED 2017 REVENUES & TRANSFER		<u>2,313,611</u>
RESOURCES AVAILABLE FOR 2017	\$	2,313,611
REVISED 2017 EXPENDITURES & TRANSFERS		(2,379,059)
ADD: NON-CASH EXPENDITURES		372,486
LESS: TRANSFER (TO)/FROM GENERAL		53,643
LESS: DEBT SERVICE PRINCIPAL & CAPITAL		<u>(379,049)</u>
PROJECTED CASH BALANCE JANUARY 1, 2018	\$	(18,368)
PROJECTED 2018 REVENUES & TRANSFERS		<u>2,477,915</u>
RESOURCES AVAILABLE FOR 2018	\$	2,459,547
PROJECTED 2018 EXPENDITURES		(2,513,704)
ADD: NON-CASH EXPENDITURES		367,000
LESS: TRANSFER (TO)/FROM GENERAL FUND		(47,525)
LESS: DEBT SERVICE PRINCIPAL & CAPITAL		<u>(265,318)</u>
PROJECTED CASH BALANCE JANUARY 1, 2019		-

PROJECTED 2018 REVENUES	\$	2,477,915
PROJECTED 2018 EXPENDITURES		<u>(2,513,704)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>(35,789)</u></u>

PARK DISTRICT OF THE CITY OF FARGO
 2018 Budget
 ENTERPRISE FUND (COURTS PLUS) BUDGET BY FUNCTION

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 ADMISSIONS - PLAYGROUND	69,158	85,000	87,576	106,779
4060 PRO SHOP SALES	31,168	25,200	28,198	25,000
4220 MEMBERSHIPS	1,131,890	1,256,500	1,118,353	1,224,250
4240 GUEST FEES	79,950	60,000	107,957	100,000
4260 COURT FEES	54,910	77,500	65,410	70,000
4265 LESSONS	367,613	358,200	366,262	372,951
4269 MASSAGE THERAPY	-	-	-	-
4270 LEAGUES	55,378	48,962	67,100	51,326
4275 TOURNAMENTS	30,276	29,329	30,985	31,292
4280 LOCKER RENTAL	3,075	3,600	3,195	3,000
4282 TANNING	264	1,200	290	500
4300 CHILD CARE	1,427	1,750	1,351	2,040
4320 RECREATION PROGRAMMING	17,886	20,645	16,998	26,918
4340 RENTAL INCOME - GENERAL	117,421	123,834	111,028	178,323
4345 PROCESSING FEE	7,566	5,000	8,260	7,000
4380 POP/CONCESSION SALES	59,757	63,000	59,098	61,000
4420 BANK INTEREST	-	-	-	-
4670 SPONSORSHIP REVENUES	32,015	30,200	37,213	14,336
4700 MISC. INCOME	2,335	1,500	4,337	3,200
4710 TRADE MEMBERSHIPS	-	-	-	-
4875 SERVICE FEES	-	-	-	-
4845 TRANSFER FROM GENERAL FUND	371,939	200,000	200,000	200,000
Total Revenue	2,434,028	2,391,420	2,313,611	2,477,915
EXPENDITURES				
5100 SALARIES FULL-TIME	548,822	540,212	589,268	619,281
5105 PERSONAL TRAINING COMMISSION	63,554	79,002	41,666	36,553
5200 SALARIES - PART TIME	452,769	463,931	453,179	494,990
5205 PART-TIME COMMISSIONS	66,194	71,960	62,126	71,397
5400 STAFF INCENTIVES	230	300	255	300
5540 UNEMPLOYMENT	169	400	5	400
5545 BACKGROUND CK/DRUG SCREEN FE	4,519	3,556	2,078	2,850
5560 HEALTH INSURANCE	92,963	97,170	97,281	102,093
5562 LONG TERM DISABILITY INSURANCE	-	2,500	-	2,133
5565 OPEB Expense	6,058	-	-	-
5570 EMPLOYEE LIFE INSURANCE	-	518	-	567
5571 PPACA REINSURANCE FEE	-	664	-	54
6010 BANK CHARGES	19,635	27,000	23,446	22,000
6015 BAD DEBT EXPENSE	18,816	15,000	12,410	20,000
6030 ADVERTISING	82,032	85,000	82,395	94,945
6050 CAR ALLOWANCE	4,596	4,450	4,584	4,750
6070 COMPUTER SERVICES	27,930	30,000	27,646	31,788
6090 RECURRING MAINTENANCE	120,764	120,000	122,662	120,000
6100 GENERAL SUPPLIES	66,615	53,300	56,089	63,300
6115 UNIFORMS	1,455	2,808	2,306	2,730
6130 MEALS & ALLOWANCES	99	150	47	150
6140 MERCHANDISE RESALE COST	70,957	18,336	61,668	42,500
6150 OFFICE SUPPLIES	1,187	2,500	894	2,500
6170 PRINTING	4,507	4,000	3,774	4,500
6180 PURCHASED SERVICES	8,333	10,000	1,700	10,000
6200 REC SUPPLIES - ADULT	44,111	39,141	50,484	44,128
6220 REC SUPPLIES - YOUTH	37,532	38,870	36,683	54,598
6230 SALES TAX	3,280	4,200	3,251	3,300
6240 TELEPHONE	10,090	10,000	10,804	10,000
6245 PROFESSIONAL DEVELOPMENT	4,125	8,806	5,592	11,828
6250 TRAVEL	2,908	2,200	4,017	2,600
6260 ELECTRIC	116,463	125,000	119,459	120,000
6280 HEAT	9,496	12,000	11,779	12,000
6320 WATER	13,436	12,500	13,363	14,000
6380 MISC. EXPENSE	619	2,300	574	500
6410 REPAIR FACILITIES	42,458	60,000	40,195	50,000
6425 EQUIPMENT RENT	1,558	2,000	1,558	2,000
6480 POSTAGE/MAILING	854	2,000	2,076	2,000
6720 DEPRECIATION	365,302	360,000	372,486	367,000
6750 LOSS ON DISPOSAL OF ASSETS	-	-	-	-
7080 EQUIPMENT	4,132	18,400	5,171	18,400
7910 INTEREST	58,820	56,088	56,088	51,569
Total Expenditure	2,377,384	2,386,262	2,379,059	2,513,704
Excess Revenue over (under) Expenditure	56,644	5,158	(65,448)	(35,789)

PARK DISTRICT OF THE CITY OF FARGO
 2018 Budget
 VALLEY SENIOR SERVICES FUND BUDGET SUMMARY

CASH BALANCE JANUARY 1, 2017	\$	440,954
REVISED 2017 REVENUES & TRANSFER		<u>4,690,164</u>
RESOURCES AVAILABLE FOR 2017	\$	5,131,118
REVISED 2017 EXPENDITURES & TRANSFERS		<u>(4,266,188)</u>
PROJECTED CASH BALANCE JANUARY 1, 2018	\$	864,930
PROJECTED 2018 REVENUES & TRANSFERS		<u>4,732,723</u>
RESOURCES AVAILABLE FOR 2018	\$	5,597,653
PROJECTED 2018 EXPENDITURES		<u>(4,537,296)</u>
PROJECTED CASH BALANCE JANUARY 1, 2019		1,060,357
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PROJECTED 2018 REVENUES & TRANSFERS	\$	4,732,723
PROJECTED 2018 EXPENDITURES		<u>(4,537,296)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>195,427</u></u>

PARK DISTRICT OF THE CITY OF FARGO
2018 Budget
VALLEY SENIOR SERVICES FUND BUDGET SUMMARY

Description	Actual 2016	Budget 2017	Projected 2017	Final Budget 2018
REVENUES				
4010 PROJECT INCOME-CONGREGATE	885,541	896,646	894,010	904,646
4100 POOL TABLE REVENUE	72	-	-	-
4340 RENTAL INCOME	5,580	6,000	5,580	6,000
4420 BANK INTEREST	2	-	-	-
4440 INVESTMENT INCOME	9,037	-	9,037	-
4660 INSURANCE CLAIMS	7,818	3,000	7,163	3,000
4670 DONATIONS	24,628	20,000	23,375	20,000
4680 REGISTRATION	37,390	40,000	37,390	40,000
4700 MISC. REVENUE	13,965	14,000	12,964	14,000
4810 MILL LEVY REVENUES	1,223,930	1,075,000	1,297,121	1,300,000
4850 HCBS FUNDING	7,576	4,500	11,928	7,200
4855 FEDERAL FUNDS	1,160,838	1,107,008	1,055,849	1,164,908
4860 TRANSIT FUNDS	1,029,861	876,549	1,137,707	1,010,961
4865 LOCAL MATCH	-	182,540	182,540	226,311
4875 ADDITIONAL LOCAL	110,773	32,460	15,500	35,697
Total Revenue	4,517,011	4,257,703	4,690,164	4,732,723
EXPENDITURES				
5100 FULL TIME COMPENSATION	818,585	759,505	937,268	1,171,150
5200 PART TIME COMPENSATION	960,544	952,027	918,828	874,032
5520 WORKER'S COMPENSATION	19,971	18,890	18,439	19,315
5540 UNEMPLOYMENT	595	-	1,334	-
5545 BACKGROUND CHECK/DRUG SCREEN	2,375	2,694	2,554	2,694
5560 HEALTH INSURANCE	207,995	224,673	223,297	268,961
5562 LONG TERM DISABILITY	3,557	-	3,288	3,585
5570 EMPLOYEE LIFE INSURANCE	-	-	-	1,126
5571 PPACA REINSURANCE FEE	-	-	-	95
5585 PAYROLL TAXES	136,625	130,615	141,608	138,299
5610 DEFERRED COMPENSATION	47,799	46,731	49,366	47,331
6010 BANK CHARGES	2,234	-	2,234	-
6020 ACCOUNTING	27,500	24,520	27,920	24,520
6030 PROMOTIONS	13,596	13,600	19,140	14,100
6050 CAR/MILEAGE ALLOWANCE	9,600	-	9,600	-
6070 COMPUTER SERVICES	22,134	19,000	22,916	30,168
6085 VOLUNTEER RECOGNITION	6,720	7,250	6,673	7,250
6090 RECURRING MAINTENANCE	31,556	28,150	35,675	28,150
6100 MEAL SUPPLIES	98,799	94,250	93,512	95,250
6105 CONGREGATE MEALS	1,200,488	1,222,292	1,181,266	1,211,292
6110 INSURANCE	16,505	15,350	16,167	14,950
6115 UNIFORMS	4,915	7,500	6,246	7,500
6140 FACILITY MAINTENANCE	-	-	-	-
6150 OFFICE SUPPLIES	9,577	7,175	10,727	7,175
6170 NEWSLETTER/PRINTING	23,210	18,250	26,820	19,450
6175 RECRUITMENT	8,097	4,100	5,404	5,100
6180 CONTRACTED SERVICES	47,227	52,250	44,372	46,450
6185 MEMBERSHIPS	2,250	500	2,225	500
6200 RECREATION PROGRAM SUPPLIES	2,382	3,850	603	3,850
6240 TELEPHONE	34,114	33,100	34,029	34,150
6245 PROFESSIONAL DEVELOPMENT	195	5,351	2,345	5,502
6250 TRAVEL	45,420	48,061	42,840	42,561
6260 ELECTRIC SERVICE	201	400	199	200
6270 VAN/BUS FUEL	80,690	102,000	80,949	103,000
6280 HEAT	16,348	-	16,348	-
6290 GARBAGE/UTILITIES	18,505	14,160	18,536	21,560
6350 RENT	68,645	71,820	59,477	68,260
6380 MISCELLANEOUS EXPENSE	2,060	1,750	2,308	2,150
6410 REPAIRS	15,662	21,200	10,354	20,500
6420 VAN/BUS REPAIR	63,732	55,000	59,565	60,000
6450 SENIOR COMPANION PROGRAM	1,500	-	1,500	-
6455 RSVP	5,000	-	-	-
6460 SPEAKERS	25,260	37,100	23,035	32,100
6480 POSTAGE	16,072	15,120	16,331	15,020
7020 EQUIPMENT	174,037	70,000	88,720	70,000
7080 UNSCHEDULED EQUIPMENT	2,170	-	2,170	-
7620 BUILDING IMPROVEMENTS	-	20,000	-	20,000
7800 CAPITAL IMPROVEMENTS TRANSFER	-	-	-	-
Total Expenditure	4,294,447	4,148,234	4,266,188	4,537,296
Excess Revenue over (under) Expenditure	222,564	109,469	423,976	195,427

**THE BUDGET OF THE
PARK DISTRICT AND THE PARK DISTRICT RECREATION SYSTEM
OF THE CITY OF FARGO, NORTH DAKOTA**

FOR TWELVE MONTHS JANUARY 1, 2018 - DECEMBER 31, 2018

STATE OF NORTH DAKOTA)
COUNTY OF CASS) ss

I hereby certify that the within budget of the Park District and the Park District Recreation System of the City of Fargo, North Dakota for the twelve (12) months commencing January 1, 2018 is the final budget as approved and passed by the governing body on the twelfth day of September 2018



Jeff Gunkelman