



PARK DISTRICT OF THE CITY OF FARGO

2021 Budget

Final 9/8/2020

# Park District of the City of Fargo 2021 Budget

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**PARK DISTRICT OF THE CITY OF FARGO**

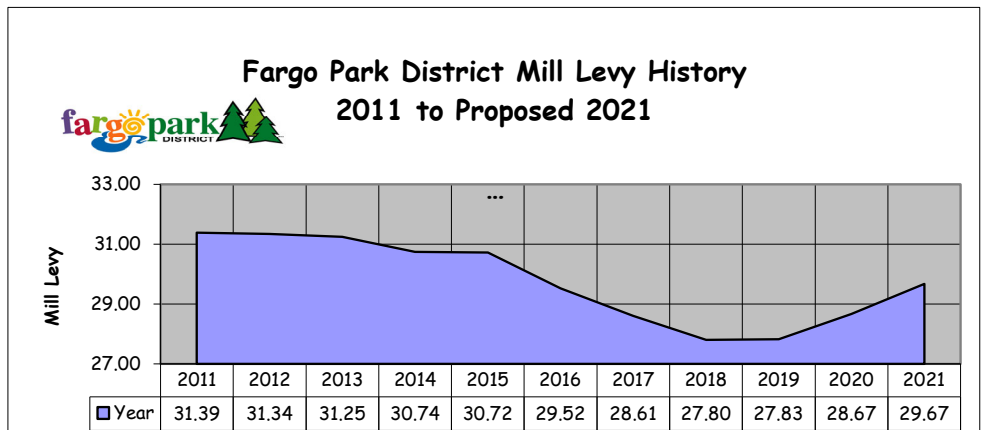
2021 Budget

Description	2020 Actual		2021 Estimated	
	Amount	Mill Levy	Amount	Mill Levy
General Fund - Parks	\$ 8,411,183	14.16	\$ 9,341,433	14.98
Social Security	920,716	1.55	1,041,401	1.67
Park Pension	380,166	0.64	436,516	0.70
Health Insurance	451,448	0.76	473,931	0.76
Forestry	986,057	1.66	1,035,165	1.66
Liability Insurance	118,802	0.20	124,719	0.20
<b>TOTAL GENERAL MILLS</b>	<b>\$ 11,268,372</b>	<b>18.97</b>	<b>\$ 12,453,165</b>	<b>19.97</b>
Park & Recreation Facilities	\$ 2,857,189	4.81	\$ 2,999,485	4.81
Special Assessments	2,904,709	4.89	3,049,373	4.89
Totals	\$ 17,030,270	28.67	\$ 18,502,023	29.67

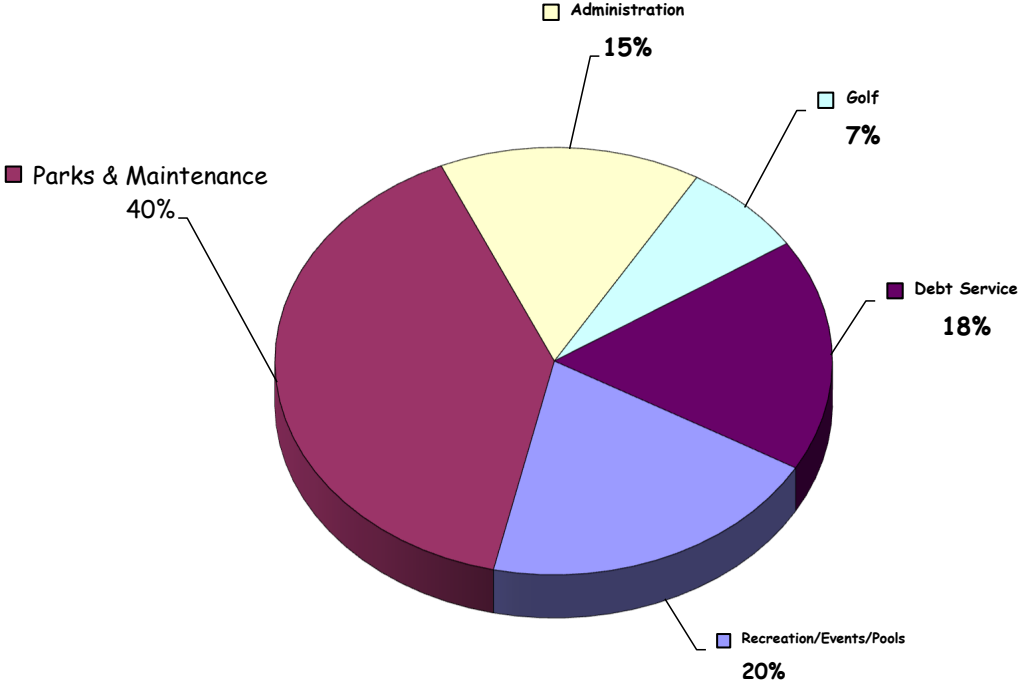
Actual/Estimated Value of 1.0 Mill	\$ 594,010	\$ 623,594
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**Fargo Park District Mill Levy History 2011 to Proposed 2021 Levy**

Year	Mill Levy	Change
2011	31.39	(0.06)
2012	31.34	(0.05)
2013	31.25	(0.09)
2014	30.74	(0.51)
2015	30.72	(0.02)
2016	29.52	(1.20)
2017	28.61	(0.91)
2018	27.80	(0.81)
2019	27.83	0.03
2020	28.67	0.84
2021	29.67	1.00



Fargo Park District  
Budget 2021  
Use of Mill Levy Taxes 2021



**PARK DISTRICT OF THE CITY OF FARGO**

2021 Budget

**2021 GENERAL FUND BUDGET SUMMARY**

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CASH BALANCE JANUARY 1, 2020	\$	2,457,086
REVISED 2020 REVENUES & TRANSFER		<u>18,870,000</u>
RESOURCES AVAILABLE FOR 2020	\$	21,327,086
REVISED 2020 EXPENDITURES & TRANSFERS		<u>(18,894,641)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021	\$	2,432,446
PROJECTED 2021 REVENUES & TRANSFERS		<u>19,860,278</u>
RESOURCES AVAILABLE FOR 2021	\$	22,292,724
PROJECTED 2021 EXPENDITURES		<u>(19,860,278)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021		2,432,446

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PROJECTED 2021 REVENUES	\$	19,860,278
PROJECTED 2021 EXPENDITURES		<u>(19,860,278)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>-</u></u>

**PARK DISTRICT OF THE CITY OF FARGO**

2021 Budget

	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
Taxes	\$ 10,355,704	\$ 11,253,359	\$ 11,646,252	\$ 12,267,315
Charges for Services	4,922,240	5,001,882	4,368,141	5,414,963
Intergovernmental	3,110,905	2,800,000	2,554,329	1,960,000
Interest	379,420	210,000	296,628	188,000
Miscellaneous	42,013	30,000	4,650	30,000
<b>TOTAL REVENUES</b>	<b>\$ 18,810,282</b>	<b>\$ 19,295,241</b>	<b>\$ 18,870,000</b>	<b>\$ 19,860,278</b>
<b>EXPENDITURES</b>				
Recreation	\$ 1,287,152	\$ 1,520,859	\$ 1,249,830	\$ 1,527,839
Events	510,125	483,595	446,846	437,021
Broadway Square	-	171,107	84,310	485,563
Concessions	304,184	361,003	304,441	359,468
Golf	3,009,476	3,271,375	3,202,600	3,637,722
Facilities	975,361	848,812	835,911	870,848
Neighborhood Parks	946,745	1,096,663	966,666	1,184,284
Swimming Pools	1,177,792	1,138,255	1,077,675	1,331,199
Maintenance/Operations	3,771,284	4,074,223	3,843,171	3,806,492
Administration	3,042,752	3,765,805	3,031,714	3,418,603
Other Operations	51,397	75,000	75,000	75,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,076,268</b>	<b>\$ 16,806,697</b>	<b>\$ 15,118,165</b>	<b>\$ 17,134,039</b>
Revenue Over (Under) Expenditures	\$ 3,734,014	\$ 2,488,544	\$ 3,751,835	\$ 2,726,239
Other Financing Sources (Used)				
Transfer to Capital Fund	\$ (3,471,541)	\$ (2,488,544)	\$ (3,169,740)	\$ (2,560,000)
Bond/Lease Proceeds	-	-	-	-
Bond Principal Paid for Refinancing	-	-	-	-
Courts Plus Deficit	-	-	(606,736)	(166,239)
Total Other Sources (Uses)	\$ (3,471,541)	\$ (2,488,544)	\$ (3,776,476)	\$ (2,726,239)
Excess/(Deficit) of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	\$ 262,473	\$ -	\$ (24,640)	\$ -
<b>CASH BALANCE, BEGINNING OF YEAR</b>	<b>\$ 2,194,613</b>	<b>\$ 2,457,086</b>	<b>\$ 2,457,086</b>	<b>\$ 2,432,446</b>
<b>ESTIMATED CASH BALANCE-END OF YEAR</b>	<b>\$ 2,457,086</b>	<b>\$ 2,457,086</b>	<b>\$ 2,432,446</b>	<b>\$ 2,432,446</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**01 RECREATION**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 ICE SHOW ADMISSIONS	3,384	4,200	-	3,600
4060 MERCHANDISE SOLD	1,759	3,535	1,481	3,515
4065 BEER PERMIT FEES	12,537	15,000	9,288	12,000
4100 SKI RENTALS	4,778	3,550	13,458	3,550
4320 PROGRAM INCOME	524,052	576,841	380,490	524,374
4340 RENTAL INCOME	630	1,200	905	1,200
4620 VENDOR FEES	3,648	5,000	3,598	4,250
4670 DONATIONS/SPONSORSHIPS	375	-	375	-
4671 GRANT REVENUE	11,213	7,000	9,602	7,000
4672 ADVERSITING REVENUE	-	-	3,725	51,962
<b>4700 MISC. INCOME</b>	-	1,000	3,585	-
<b>Total Revenue</b>	<b>562,376</b>	<b>617,326</b>	<b>426,507</b>	<b>611,451</b>
<b>EXPENDITURES</b>				
5100 FULL TIME SALARIES	540,571	564,991	586,433	640,997
5105 COMMISSION	-	-	1,000	4,057
5200 PART TIME SALARIES	382,777	494,551	332,499	468,022
5540 UNEMPLOYMENT	1,292	1,000	1,109	1,000
6010 BANK/SERVICE FEES	-	-	6,234	-
6015 WRITE-OFFS	2,054	-	-	-
6030 MARKETING	5,353	13,533	3,104	10,742
6050 MILEAGE	14,752	15,488	13,838	15,324
6070 COMPUTER SERVICES	15,669	22,000	20,492	15,184
6090 RECURRING MAINTENANCE	4,436	6,100	3,734	6,100
6100 SUPPLIES	1,361	2,750	2,145	2,350
6115 UNIFORMS	2,236	4,421	1,769	3,801
6130 MEALS & ALLOWANCES	53	500	72	100
6140 MERCHANDISE RESALE COST	585	1,163	-	1,163
6150 OFFICE SUPPLIES	1,505	3,000	1,321	3,000
6170 PRINTING	220	900	78	5,900
6180 PURCHASED SERVICES	16,613	15,000	750	-
6200 PROGRAM EXPENSE	196,770	239,292	173,951	220,799
6230 SALES TAX	968	825	18,067	825
6240 TELEPHONE	5,110	4,275	1,305	4,275
6245 PROFESSIONAL DEVELOPMENT	12,522	16,200	6,058	11,600
6250 TRAVEL/MILEAGE	335	950	5,693	900
6260 ELECTRICAL SERVICE	-	3,750	-	-
6350 RENT	-	1,000	-	-
6355 FPD FACILITY RENTAL	63,333	90,170	60,000	88,350
6380 MISC. EXPENSES	230	550	224	350
6410 REPAIR FACILITIES	-	1,750	558	500
6420 REPAIR MOBILE	329	1,200	329	700
6480 POSTAGE	289	500	123	300
7020 EQUIPMENT - SCHEDULED	10,866	7,000	3,336	13,500
7080 EQUIPMENT - UNSCHEDULED	6,923	8,000	5,611	8,000
7800 TRANSFER TO CAPITAL FUND	10,000	10,000	10,000	10,000
<b>Total Expenditure</b>	<b>1,297,152</b>	<b>1,530,859</b>	<b>1,259,830</b>	<b>1,537,839</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(734,776)</b>	<b>(913,533)</b>	<b>(833,323)</b>	<b>(926,388)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**05 EVENTS**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 ADMISSIONS	46,108	56,075	20,113	50,280
4060 MERCHANDISE SOLD	7,399	-	7,157	-
4100 EQUIPMENT RENTALS	190	-	120	-
4320 PROGRAM INCOME	6,380	28,790	7,070	24,985
4340 RENTAL FEES	-	-	-	-
4620 VENDOR FEES	37,878	35,450	8,685	32,475
4670 DONATIONS/SPONSORSHIPS	24,075	45,800	15,431	47,800
4671 GRANT REVENUE	850	850	850	850
4680 WEEKEND INCOME	-	-	-	-
4700 MISC. INCOME	-	-	-	-
<b>Total Revenue</b>	<b>122,880</b>	<b>166,965</b>	<b>59,426</b>	<b>156,390</b>
<b>EXPENDITURES</b>				
5100 FULL TIME SALARIES	191,169	150,089	154,908	109,162
5200 PART TIME SALARIES	53,923	81,111	49,619	70,540
6010 PROCESSING FEES	2,731	-	933	-
6030 MARKETING	58,201	71,975	61,285	69,820
6050 MILEAGE	5,724	3,000	3,770	3,000
6070 COMPUTER SERVICES	1,218	-	2,520	3,546
6090 RECURRING MAINTENANCE	3,042	-	1,715	-
6100 SUPPLIES	3,273	1,500	3,560	1,500
6115 UNIFORMS	1,315	-	474	200
6130 MEALS & ALLOWANCES	150	750	59	250
6140 MERCHANDISE RESALE	299	-	-	-
6150 OFFICE SUPPLIES	119	-	369	-
6170 PRINTING	1,628	5,650	1,164	7,550
6180 PURCHASED SERVICES	3,855	6,800	3,855	7,500
6200 PROGRAMS SUPPLIES	145,025	146,420	123,624	150,353
6230 SALES TAX	4,049	1,500	1,673	-
6240 TELEPHONE/INTERNET/CABLE TV	3,428	-	3,226	-
6245 PROFESSIONAL DEVELOPMENT	13,178	7,800	7,862	8,100
6250 TRAVEL/MILEAGE	776	-	17	-
6380 MISC. EXPENSES	125	-	232	500
6410 REPAIR FACILITIES	-	-	-	-
6425 EQUIPMENT RENTAL	1,039	-	-	-
6450 DONATIONS	4,762	-	3,181	-
6460 PROGRAMMING EXPENSES	63	-	-	-
6480 POSTAGE	109	-	198	-
7020 SCHEDULED EQUIPMENT	10,924	2,000	2,000	-
7080 UNSCHEDULED EQUIPMENT	-	5,000	5,000	5,000
7800 TRANSFER TO CAPITAL PROJECTS	-	15,603	15,603	-
<b>Total Expenditure</b>	<b>510,125</b>	<b>499,198</b>	<b>446,846</b>	<b>437,021</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(387,245)</b>	<b>(332,233)</b>	<b>(387,420)</b>	<b>(280,631)</b>



**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**08 CONCESSIONS**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4060 CONCESSION	257,941	301,910	261,307	296,310
4380 POP MACHINES	87	-	-	-
4670 DONATIONS/SPONSORSHIP	-	-	-	-
4671 GRANT REVENUE	-	-	-	-
4672 ADVERTISING REVENUE	-	-	-	-
4730 REBATES	154	-	-	-
<b>Total Revenue</b>	<b>258,182</b>	<b>301,910</b>	<b>261,307</b>	<b>296,310</b>
<b>EXPENDITURES</b>				
5100 FULL TIME SALARIES	67,626	97,585	95,260	94,756
5200 PART TIME SALARIES	84,077	95,986	74,398	90,145
6010 CREDIT CARE PROCESSING FEES	-	-	1,115	-
6050 MILEAGE	2,036	2,400	1,704	2,000
6070 COMPUTER SERVICES	330	200	2,000	2,187
6090 RECURRING MAINTENANCE	367	-	297	250
6100 SUPPLIES	2,375	2,700	3,459	1,650
6115 UNIFORMS	130	500	394	400
6130 MEALS/MEETINGS	25	50	25	50
6140 MERCHANDISE RESALE	90,227	111,410	80,000	104,550
6145 CONCESSION WASTE	2,106	-	5,000	5,000
6230 SALES TAX	15,024	16,777	13,996	16,750
6240 TELEPHONE	7,862	740	7,942	5,000
6245 PROFESSIONAL DEVELOPMENT	612	6,000	-	1,600
6250 TRAVEL	318	-	-	-
6380 MISC EXPENSE	904	355	944	880
6410 REPAIR FACILITIES	439	10,000	3,106	-
6420 REPAIR MOBILE	122	1,500	-	1,500
6425 EQUIPMENT RENTAL	-	-	-	-
7020 EQUIPMENT - SCHEDULED	16,263	1,800	1,800	27,750
7080 EQUIPMENT - UNSCHEDULED	4,328	5,000	5,000	5,000
7620 BUILDING IMPROVEMENTS	9,013	8,000	8,000	-
7800 TRANSFER TO CAPITAL	-	1,800	1,800	-
	<b>304,184</b>	<b>362,803</b>	<b>306,241</b>	<b>359,468</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(46,002)</b>	<b>(60,893)</b>	<b>(44,934)</b>	<b>(63,158)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**09 BROADWAY SQUARE**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4060 CONCESSIONS	-	1,000	-	0
4320 PROGRAM INCOME	-	-	-	187,125
4340 RENTAL FEES	-	7,200	7,200	108,600
4620 VENDOR REVENUE	-	-	-	30,355
4670 SPONSORSHIP	-	-	-	130,000
4700 MISC REVENUE	-	-	-	15,800
<b>Total Revenue</b>	-	8,200	7,200	471,880
<b>EXPENDITURES</b>				
5100 FULL TIME SALARIES	-	129,865	40,000	123,870
5200 PART TIME SALARIES	-	7,432	5,000	12,140
6010 CREDIT CARD PROCESSING FEES	-	-	-	5,000
6030 MARKETING	-	11,000	11,000	69,500
6070 COMPUTER SERVICE FEES	-	-	4,000	3,580
6090 RECURRING MAINTENANCE	-	-	-	7,500
6100 SUPPLIES	-	200	200	15,700
6115 UNIFORMS	-	-	-	500
6130 MEALS & MEETINGS	-	-	-	1,000
6140 MERCHANDISE RESALE	-	500	-	0
6150 OFFICE SUPPLIES	-	-	-	2,500
6180 PURCHASED SERVICES	-	-	-	46,500
6200 PROGRAM EXPENSES	-	-	-	41,000
6240 TELEPHONE/INTERNET/CABLE	-	-	-	3,060
6245 PROFESSIONAL DEVELOPMENT	-	-	-	2,000
6260 UTILITIES - ELECTRICITY	-	-	500	7,200
6290 UTILITIES - NATURAL GAS	-	-	1,000	1,800
6320 UTILITIES - WATER	-	4,500	4,500	17,313
6380 MISC EXPENSE	-	-	500	2,000
6425 EQUIPMENT RENTAL	-	-	-	32,500
6450 SPONSORSHIP EXPENSE	-	-	-	3,000
7020 SCHEDULED EQUIPMENT	-	17,610	17,610	87,900
<b>Total Expenditure</b>	-	171,107	84,310	485,563
<b>Excess Revenue over (under) Expenditure</b>	-	(162,907)	(77,110)	(13,683)

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**10 GOLF COURSES**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4060 FOOD & BEVERAGE SALES	4,295	-	-	-
4340 RENTAL INCOME	30,770	86,000	60,628	86,000
4460 DAILY GREEN FEES	943,235	973,948	1,011,813	973,948
4480 SEASON TICKETS	622,756	693,749	781,206	693,749
4482 PUNCH CARD TICKETS	8,823	11,500	5,346	9,000
4500 GAS GOLF CARTS	446,031	497,485	507,001	497,485
4540 DRIVING RANGE	166,450	162,000	183,592	171,000
4660 INSURANCE CLAIMS	1,700	-	1,700	-
4670 SPONSORSHIPS/DONATIONS	500	-	500	-
4672 ADVERTISING REVENUE	12,846	9,000	13,121	3,400
4700 MISC INCOME	20,036	3,850	20,057	19,244
4730 SALES DISCOUNT	(135)	-	(107)	-
4755 SALE OF EQUIPMENT	-	-	-	-
<b>Total Revenue</b>	<b>2,257,307</b>	<b>2,437,532</b>	<b>2,584,857</b>	<b>2,453,826</b>
<b>EXPENDITURES</b>				
5100 SALARIES FULL TIME	669,297	655,728	686,844	648,197
5200 SALARIES PART TIME	611,991	624,629	646,819	691,632
5540 UNEMPLOYMENT	1,315	1,100	3,047	-
6010 BANK FEES/SERVICE FEES	2,400	2,000	29,948	2,400
6030 MARKETING	56,198	63,306	62,377	56,197
6050 MILEAGE	2,679	2,100	2,551	3,000
6070 COMPUTER SERVICES	50,280	45,878	55,180	50,073
6090 RECURRING MAINTENANCE	24,277	34,100	19,556	24,300
6100 GENERAL SUPPLIES	45,700	58,432	52,415	38,600
6110 INSURANCE	295	650	533	475
6115 UNIFORMS	2,839	4,350	2,774	3,200
6130 MEALS	-	250	-	-
6140 COST OF GOODS SOLD	-	-	-	-
6150 OFFICE SUPPLIES	2,017	1,850	1,897	2,600
6170 PRINTING	856	3,100	6,309	7,950
6180 PURCHASED SERVICES	19,012	11,000	7,072	1,500
6190 RANGE BALLS	2,822	8,400	8,417	8,700
6230 SALES TAX	122,650	165,050	181,023	157,247
6240 TELEPHONE	18,374	17,300	19,500	18,450
6245 PROFESSIONAL DEVELOPMENT	13,153	21,570	14,498	21,115
6250 TRAVEL	1,350	200	1,350	-
6260 ELECTRICAL SERVICE	73,007	110,123	71,509	82,250
6270 GAS & OIL	69,106	59,500	56,131	79,600
6280 HEAT	27,138	36,900	16,054	15,300
6300 TOOLS MECHANICS	1,841	3,350	1,632	23,837
6320 WATER	30,347	61,841	31,313	53,700
6330 GOLF CART RENTAL	156,881	177,650	176,670	183,718
6350 RENT-LEASE	46,767	60,000	58,858	56,000
6360 IRRIGATION REPAIR	30,051	34,500	35,275	32,800
6380 MISC. EXPENSE	1,273	5,450	157	2,450
6390 NURSERY	155,403	198,000	176,512	211,000
6410 REPAIR FACILITIES	91,701	57,800	96,209	61,300
6420 REPAIR MOBILE	59,619	62,000	57,940	62,500
6425 EQUIPMENT RENTAL	830	3,200	384	1,000
6480 POSTAGE	14	-	31	-
7020 SCHEDULED EQUIPMENT	279,258	375,453	350,000	298,000
7080 UNSCHEDULED EQUIPMENT	31,186	25,500	25,500	26,500
7500 FLOOD EXPENSES	318	-	-	-
7610 CONSTRUCTION PROJECTS	-	-	-	-
7620 BUILDING IMPROVEMENT PROJECTS	91,935	77,000	42,957	508,100
7630 LANDSCAPING PROJECTS	10,574	-	-	-
7800 TRANSFER TO CAPITAL FUND	47,300	7,840	7,840	-
7910 INTEREST LEASING/REVENUE BONDS	14,722	12,115	13,358	9,031
7950 PRINCIPAL LEASING/REVENUE BOND	190,000	190,000	190,000	195,000
<b>Total Expenditure</b>	<b>3,056,776</b>	<b>3,279,215</b>	<b>3,210,440</b>	<b>3,637,722</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(799,469)</b>	<b>(841,683)</b>	<b>(625,583)</b>	<b>(1,183,896)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**15 FACILITIES**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 ADMISSIONS PUBLIC SESSION	3,854	2,400	4,125	2,200
4060 MERCHANDISE SOLD	272	450	450	450
4080 DRY FLOOR RENTAL	135,778	102,750	94,183	107,150
4140 ICE RENTAL - HOCKEY	308,675	334,071	198,319	334,071
4340 RENTAL INCOME - GENERAL	54,221	49,725	51,693	49,725
4380 POP MACHINES	1,550	500	1,468	500
4400 VENDING MACHINES	738	1,300	315	1,050
4560 SKATE SHARPENING	798	1,400	771	1,400
4610 FPD PROGRAM RENTAL	63,086	90,170	59,536	67,854
4660 INSURANCE CLAIMS	139,040	-	-	-
4672 ADVERTISING REVENUE	13,835	-	-	-
4700 MISC INCOME	3,562	5,350	3,844	5,350
<b>Total Revenue</b>	<b>725,409</b>	<b>588,116</b>	<b>414,951</b>	<b>569,750</b>
<b>EXPENDITURES</b>				
5100 SALARIES - FULL TIME	90,599	91,726	88,605	90,921
5150 SALES COMMISSION	-	-	-	-
5200 SALARIES - PART TIME	112,772	121,130	105,270	146,963
5540 UNEMPLOYMENT	88	700	700	700
6010 CREDIT CARD PROCESSING FEES	-	-	100	-
6030 MARKETING	-	-	-	-
6050 MILEAGE	-	-	-	-
6070 COMPUTER SERVICES	8,721	3,860	9,199	6,214
6090 RECURRING MAINTENANCE	61,359	38,250	54,440	37,250
6100 GENERAL SUPPLIES	19,824	26,900	22,935	25,000
6110 INSURANCE	6,871	12,000	13,799	12,000
6115 UNIFORMS	2,840	1,500	1,705	1,500
6130 MEALS & ALLOWANCES	57	150	57	150
6140 MERCHANDISE RESALE (COGS)	108	300	468	300
6150 OFFICE SUPPLIES	1,927	500	1,722	500
6170 PRINTING	177	-	-	-
6180 PURCHASED SERVICES	607	-	-	-
6230 SALES TAX	443	330	361	330
6240 TELEPHONE	12,383	12,250	14,560	12,250
6245 PROFESSIONAL DEVELOPMENT	-	-	-	-
6250 TRAVEL	-	100	-	100
6260 ELECTRIC SERVICE	224,016	245,500	234,035	245,500
6270 GAS/OIL	7,499	7,000	4,647	7,000
6280 HEAT	85,082	79,900	78,694	79,900
6300 SHOP TOOLS	806	1,500	909	1,500
6320 WATER	33,356	31,300	32,010	31,300
6380 MISC. EXPENSE	150	5,750	180	5,750
6410 REPAIR FACILITIES	102,961	75,000	74,435	80,000
6420 REPAIR MOBILE	6,199	3,500	7,413	3,500
7020 SCHEDULED EQUIPMENT	-	7,500	7,500	3,200
7080 UNSCHEDULED EQUIPMENT	15,188	10,500	10,500	10,500
7620 BUILDING IMPROVEMENTS	181,328	71,666	71,666	68,520
7800 TRANSFER TO CAPITAL FUND	62,000	56,575	56,575	-
<b>Total Expenditure</b>	<b>1,037,361</b>	<b>905,387</b>	<b>892,486</b>	<b>870,848</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(311,952)</b>	<b>(317,271)</b>	<b>(477,535)</b>	<b>(301,098)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**20 NEIGHBORHOOD PARKS**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4040 CAMPERS	176,850	165,000	134,840	165,000
4060 CONCESSION SALES	2,651	3,000	3,300	3,000
4100 EQUIPMENT RENTAL	37,938	45,000	40,208	40,000
4340 RENTAL INCOME	83,650	68,610	74,222	72,844
4380 POP MACHINES	-	200	-	-
4600 SHELTERS	76,133	88,050	58,883	74,550
4620 VENDOR IN THE PARK FEES	5,217	5,000	5,043	5,000
4660 INSURANCE CLAIMS	1,735	-	-	-
4670 DONATIONS/SPONSORSHIP	-	-	-	-
4672 ADVERTISING REVENUE	3,790	-	3,790	-
4700 MISC INCOME	3,079	3,450	5,246	3,050
<b>Total Revenue</b>	<b>391,043</b>	<b>378,310</b>	<b>325,531</b>	<b>363,444</b>
<b>EXPENDITURES</b>				
5100 SALARIES FULL TIME	-	22,235	11,188	22,867
5200 SALARIES PART TIME	200,923	202,424	194,205	219,702
5540 UNEMPLOYMENT	(32)	-	-	-
6010 CREDIT CARD PROCESSING FEES	-	-	1,951	-
6030 MARKETING	226	1,800	226	800
6070 COMPUTER SERVICES	8,315	2,820	8,974	8,572
6090 RECURRING MAINTENANCE	33,290	41,200	41,795	34,700
6100 SUPPLIES	40,075	50,450	48,278	50,950
6115 UNIFORMS	420	700	1,313	350
6130 MEALS	-	50	-	-
6140 MERCHANDISE RESALE	2,720	2,500	3,580	2,500
6150 OFFICE SUPPLIES	-	650	56	550
6170 PRINTING	905	-	453	-
6180 PURCHASED SERVICES	126	1,500	126	-
6230 SALES TAX	15,082	15,493	14,055	15,218
6240 TELEPHONE	15,951	19,350	15,445	16,520
6260 ELECTRICAL SERVICE	205,280	190,850	183,351	201,200
6270 GAS/OIL	21	-	26	-
6280 HEAT	8,960	10,400	7,467	9,200
6290 YUNKER FARM UTILITIES	7,100	7,100	7,100	7,100
6300 TOOLS	2,197	1,000	1,483	2,950
6310 PARK SIGNAGE	7,185	15,000	4,036	15,000
6320 WATER	171,969	159,300	162,224	173,000
6350 RENT	10,861	10,861	10,861	10,861
6360 IRRIGATION REPAIR	5,388	13,950	5,675	15,900
6380 MISC. EXPENSE	-	200	285	-
6390 NURSERY/FERTILIZER	2,806	51,000	2,546	70,500
6410 REPAIR FACILITIES	115,981	69,000	102,235	78,000
6412 PAINT & REFURBISH	41,905	60,000	46,535	75,000
6420 REPAIR MOBILE	488	1,100	614	4,500
6425 EQUIPMENT RENTAL	324	-	324	-
6450 SPONSORSHIP/DONATIONS	13,844	12,730	14,050	13,844
7020 SCHEDULED EQUIPMENT	3,785	7,000	7,000	5,000
7080 UNSCHEDULED EQUIPMENT	4,556	3,000	2,964	2,000
7610 CONSTRUCTION PROJECTS	-	8,000	-	10,000
7620 BUILDING IMPROVEMENTS	26,094	115,000	66,245	117,500
7800 TRANSFER TO CAPITAL FUND	330,000	892,325	892,325	330,000
<b>Total Expenditure</b>	<b>1,276,745</b>	<b>1,988,988</b>	<b>1,858,991</b>	<b>1,514,284</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(885,702)</b>	<b>(1,610,678)</b>	<b>(1,533,460)</b>	<b>(1,150,840)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**25 SWIMMING POOLS**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 ADMISSIONS	185,776	197,963	122,319	193,869
4120 POOL RENTAL	3,821	3,750	3,936	3,750
4320 PROGRAM/LESSONS	45,542	45,396	26,476	47,690
4340 RENTAL INCOME	480	-	480	-
4480 SEASON PASSES	91,337	97,212	54,324	104,401
4660 INSURANCE CLAIMS	-	-	-	-
4670 SPONSORSHIPS/DONATIONS	-	-	-	-
<b>Total Revenue</b>	<b>326,956</b>	<b>344,321</b>	<b>207,535</b>	<b>349,710</b>
<b>EXPENDITURES</b>				
5100 FULL TIME SALARIES	25,026	24,915	25,418	25,522
5200 SALARIES - PART TIME	481,306	485,115	452,250	505,700
6010 CREDIT CARD PROCESSING FEES	-	-	1,679	-
6030 MARKETING	221	500	1,005	500
6050 MILEAGE	8	-	8	-
6060 CHEMICALS	82,429	69,050	69,789	84,500
6070 COMPUTER SERVICE FEES	214	-	1,414	3,490
6090 RECURRING MAINTENANCE	2,385	900	2,256	2,300
6100 GENERAL SUPPLIES	12,924	10,350	8,691	13,150
6115 UNIFORMS	8,730	9,800	15,044	15,270
6130 MEALS	822	600	499	600
6170 PRINTING	-	-	155	-
6180 PURCHASED SERVICES	1,977	27,400	1,877	2,400
6200 REC SUPPLIES - YOUTH	11,380	9,700	7,799	11,870
6230 SALES TAX	19,438	20,350	16,587	22,447
6240 TELEPHONE	2,306	1,550	2,629	1,850
6260 ELECTRIC	12,574	13,500	11,216	13,500
6280 HEAT	11,771	15,200	8,392	14,000
6320 WATER	54,151	39,500	47,250	55,200
6380 MISCELLANEOUS EXPENSE	-	1,400	1,400	1,400
6410 REPAIR FACILITIES	78,564	58,100	58,100	58,100
7020 SCHEDULED EQUIPMENT	28,933	8,000	8,000	-
7080 UNSCHEDULED EQUIPMENT	45,308	2,500	2,500	2,500
7620 BUILDING IMPROVEMENTS	-	45,000	32,518	197,500
7800 TRANSFER TO CONSTRUCTION	-	-	-	750,000
7910 INTEREST	52,325	39,825	46,200	29,400
7950 PRINCIPAL	245,000	255,000	255,000	270,000
<b>Total Expenditure</b>	<b>1,177,792</b>	<b>1,138,255</b>	<b>1,077,675</b>	<b>2,081,199</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(850,836)</b>	<b>(793,934)</b>	<b>(870,140)</b>	<b>(1,731,489)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**30 MAINTENANCE**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4340 RENTAL REVENUE	96,809	110,000	45,383	100,000
4380 POP MACHINES	193	-	205	-
4660 INSURANCE CLAIMS	3,661	-	-	-
4670 SPONSORSHIP/DONATIONS	10,000	-	-	-
4700 MISC INCOME	18,860	5,000	3,037	5,000
4755 SALE OF EQUIPMENT	22,015	-	-	-
4900 LEASE PROCEEDS	88,097	-	-	-
<b>Total Revenue</b>	<b>239,635</b>	<b>115,000</b>	<b>48,625</b>	<b>105,000</b>
<b>EXPENDITURES</b>				
5100 SALARIES FULL-TIME	1,761,061	1,807,617	1,785,223	1,856,410
5200 SALARIES PART-TIME	392,430	527,576	409,585	478,717
5540 UNEMPLOYMENT	5,088	2,000	1,770	5,000
6010 FEES - LEASE PREMIUM	88,097	-	-	-
6050 MILEAGE	2,841	3,300	3,777	3,500
6070 COMPUTER SERVICES	12,780	49,364	24,914	29,868
6080 CUSTODIAL SUPPLIES	927	3,000	1,980	4,000
6090 RECURRING MAINTENANCE	15,260	12,500	16,075	14,500
6100 SUPPLIES GENERAL	53,564	58,800	44,025	59,800
6102 AGRILIME - FIELDS	20,779	15,000	15,000	15,000
6110 INSURANCE	-	-	-	-
6115 UNIFORMS	14,569	15,000	15,676	14,200
6130 MEALS & ALLOWANCES	370	500	-	500
6150 OFFICE SUPPLIES	4,001	6,000	5,541	6,300
6170 PRINTING	2,980	2,000	2,797	2,550
6180 PURCHASED SERVICES	1,687	10,500	5,812	15,500
6240 TELEPHONE	17,152	15,300	17,917	15,350
6245 PROFESSIONAL DEVELOPMENT	17,957	23,105	13,474	27,240
6250 TRAVEL	169	1,000	169	500
6260 ELECTRIC SERVICE	30,296	36,000	35,940	37,000
6270 GAS/OIL	192,294	165,000	162,690	155,000
6280 HEAT	19,793	22,008	16,088	22,000
6300 SHOP TOOLS	11,724	10,500	13,812	10,500
6310 SIGNAGE	952	-	952	-
6320 WATER	11,115	13,000	15,057	10,500
6340 PUBLIC PROTECTION	93,196	89,500	92,758	93,000
6360 IRRIGATION REPAIR	7,507	10,500	6,263	8,500
6380 MISC EXPENSE	7,241	1,250	7,384	1,000
6390 NURSERY	82,571	128,500	106,809	136,000
6410 REPAIR FACILITY	53,623	115,766	92,517	98,500
6420 REPAIR MOBILE	200,787	118,200	167,893	183,500
6425 EQUIPMENT RENTAL	2,671	2,000	1,496	3,000
6440 SOD & SEED	13,657	15,000	1,068	15,000
7020 SCHEDULED EQUIPMENT	442,918	570,780	570,780	270,285
7080 UNSCHEDULED EQUIPMENT	30,527	41,000	29,719	43,000
7500 FLOOD RECOVERY	59	-	-	-
7610 NEW CONSTRUCTION	-	6,000	-	-
7620 BUILDING IMPROVEMENTS	6,483	24,500	14,038	26,600
7800 TRANSFER TO OTHER FUND	781,638	751,200	751,200	720,000
7910 INTEREST - DEBT SERVICE	65,008	61,190	19,241	36,046
7950 PRINCIPAL - DEBT SERVICE	87,150	90,967	124,931	108,126
<b>Total Expenditure</b>	<b>4,552,922</b>	<b>4,825,423</b>	<b>4,594,371</b>	<b>4,526,492</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(4,313,287)</b>	<b>(4,710,423)</b>	<b>(4,545,747)</b>	<b>(4,421,492)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**50 ADMINISTRATION**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4340 RENTAL INCOME	32,202	32,202	32,202	32,202
4380 POP MACHINES	13	-	-	-
4420 INTEREST INCOME	9,102	10,000	617	8,000
4440 INVESTMENT INCOME	370,318	200,000	296,011	180,000
4670 SPONSORSHIPS/DONATIONS	-	2,000	-	-
4672 ADVERTISING INCOME	6,250	10,000	-	5,000
4700 MISC INCOME	42,013	30,000	4,650	30,000
4810 GENERAL MILL LEVY	7,191,504	8,446,713	8,296,448	9,341,433
4815 RECREATION MILL LEVY	2,653,592	2,853,059	2,804,362	2,999,485
4820 HEALTH INSURANCE MILL LEVY	411,763	449,860	442,736	473,931
4840 FINANCIAL INSTITUTION TAX	68,209	68,209	68,209	68,209
4845 INTEREST & PENALTY TAXES	30,636	(564,482)	34,497	(615,743)
4850 STATE AID	3,110,905	2,800,000	2,554,329	1,960,000
4925 TRANSFER FROM OTHER FUNDS	31,727	-	-	-
<b>Total Revenue</b>	<b>13,958,234</b>	<b>14,337,561</b>	<b>14,574,557</b>	<b>14,482,517</b>
<b>EXPENDITURES</b>				
5100 FULL-TIME SALARIES	987,174	1,287,679	980,392	1,246,946
5200 PART TIME SALARIES	31,993	32,791	19,423	32,791
5520 WORKER'S COMPENSATION	62,208	71,000	41,029	66,000
5540 UNEMPLOYMENT	-	400	400	400
5545 BACKGROUND CHECK/DRUG SCREEN	23,454	30,576	29,083	27,000
5560 HEALTH INSURANCE	786,146	838,683	796,245	927,632
5562 LONG TERM DISABILITY INSURANCE	17,897	19,159	18,462	17,839
5570 EMPLOYEE LIFE INSURANCE	11,016	7,544	11,246	8,217
5571 PPACA REINSURANCE FEE	647	-	676	564
5580 PENSION	-	95,893	95,893	95,893
5582 EMPLOYER MATCH 457 PLAN	29,856	-	-	-
6010 BANK SERVICE CHARGES	102,553	92,000	71,046	104,000
6015 BAD DEBT WRITE OFF	1,625	-	-	-
6020 AUDIT/ACCOUNTING	41,054	38,000	36,445	25,000
6030 MARKETING	37,619	56,285	52,710	74,804
6040 BROCHURE/WEB PAGE	55,627	113,332	51,920	40,368
6050 MILEAGE	3,095	7,000	2,119	5,200
6070 COMPUTER SERVICES	286,508	280,592	244,417	117,119
6090 RECURRING MAINTENANCE	27,485	25,350	30,305	27,350
6100 SUPPLIES	6,358	7,000	4,648	7,500
6110 INSURANCE	95,729	88,000	93,343	96,000
6115 UNIFORMS	1,616	2,200	1,715	2,100
6120 LEGAL EXPENSE	36,302	38,000	38,658	38,000
6130 MEALS & ALLOWANCES	3,712	7,500	2,382	6,500
6150 OFFICE SUPPLIES	9,316	11,000	10,699	10,500
6160 PARK BOARD	32,020	32,000	33,616	32,700
6170 PRINTING	5,652	5,650	5,310	6,750
6175 RECRUITMENT	6,024	9,000	8,285	7,000
6180 PURCHASED SERVICES	15,601	98,000	20,000	58,000
6240 TELEPHONE	20,347	24,500	19,497	24,300
6245 PROFESSIONAL DEVELOPMENT	35,117	47,171	27,842	46,030
6250 TRAVEL	5,856	14,000	5,194	11,300
6260 ELECTRIC SERVICE	13,065	16,000	13,181	15,000
6280 HEAT	9,519	9,000	7,416	9,500
6320 WATER	3,021	3,600	2,986	3,600
6350 RENT	24,301	24,000	24,000	24,000
6370 DIRECTOR MISC. EXP	-	2,000	-	-
6380 MISC. EXPENSE	617	13,000	1,514	10,000
6410 REPAIR FACILITIES	12,021	10,000	19,038	10,000
6425 EQUIPMENT RENTAL	2,591	3,000	2,591	3,000
6450 TRUSTS/DONATIONS	61,452	184,000	61,882	82,400
6480 POSTAGE/MAILING	6,899	8,700	8,316	8,300
6490 DISCOUNTS TAKEN	(943)	(2,000)	(713)	(1,500)
6900 TRANSFER - FOUNDATION SUPPORT	100,000	-	100,000	50,000
7020 SCHEDULED EQUIPMENT	4,657	76,200	4,500	-
7080 UNSCHEDULED EQUIPMENT	20,793	26,000	26,000	22,000
7605 RAILWAY CAR RENOVATIONS	5,152	-	-	-
7610 NEW CONSTRUCTION	-	-	-	-
7620 BUILDING IMPROVEMENTS	-	12,000	8,000	18,500
7800 TRANSFER TO CAPITAL FUND	2,225,000	750,000	1,450,000	750,000
<b>Total Expenditure</b>	<b>5,267,752</b>	<b>4,515,805</b>	<b>4,481,714</b>	<b>4,168,603</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>8,690,482</b>	<b>9,821,756</b>	<b>10,092,844</b>	<b>10,313,914</b>



**PARK DISTRICT OF THE CITY OF FARGO**  
**2021 Budget**

**80 MISC. OPERATIONS**

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b><u>REVENUES</u></b>				
Total Revenue	-	-	-	-
<b><u>EXPENDITURES</u></b>				
7505 CONTINGENCY	51,397	75,000	75,000	75,000
7800 TRANSFER TO CAPITAL FUND	-	-	-	0
Total Expenditure	51,397	75,000	75,000	75,000
Excess Revenue over (under) Expenditure	(51,397)	(75,000)	(75,000)	(75,000)

**PARK DISTRICT OF THE CITY OF FARGO**

2021 Budget  
SPECIAL FUND BUDGET RECAP

		PENSION	FORESTRY	INSURANCE	TOTAL
CASH BALANCE JANUARY 1, 2020	\$	543,840	1,003,305	144,842	1,691,987
REVISED 2020 REVENUES & TRANSFER		1,275,780	967,027	116,509	2,359,316
RESOURCES AVAILABLE FOR 2020	\$	1,819,620	1,970,332	261,351	4,051,303
REVISED 2020 EXPENDITURES & TRANSFERS		(1,275,780)	(967,027)	(112,721)	(2,355,528)
PROJECTED CASH BALANCE JANUARY 1, 2021	\$	543,840	1,003,305	148,630	1,695,775
PROJECTED 2021 REVENUES & TRANSFERS		1,404,021	999,507	118,483	2,522,011
RESOURCES AVAILABLE FOR 2021	\$	1,947,861	2,002,812	267,113	4,217,786
PROJECTED 2021 EXPENDITURES		(1,404,021)	(999,507)	(118,483)	(2,522,011)
PROJECTED CASH BALANCE JANUARY 1, 2021		543,840	1,003,305	148,630	1,695,775
PROJECTED 2021 REVENUES	\$	1,404,021	999,507	118,483	2,522,011
PROJECTED 2021 EXPENDITURES		(1,404,021)	(999,507)	(118,483)	(2,522,011)
REVENUES OVER (UNDER) EXPENDITURES	\$	-	-	-	-

**PARK DISTRICT OF THE CITY OF FARGO**

2021 Budget

**DEBT SERVICE FUND BUDGET SUMMARY**

		Preliminary
CASH BALANCE JANUARY 1, 2020	\$	5,292,262
REVISED 2020 REVENUES & TRANSFER		<u>2,755,392</u>
RESOURCES AVAILABLE FOR 2020	\$	8,047,654
REVISED 2020 EXPENDITURES & TRANSFERS		<u>(2,755,392)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021	\$	5,292,262
PROJECTED 2021 REVENUES & TRANSFERS		<u>2,896,413</u>
RESOURCES AVAILABLE FOR 2021	\$	8,188,675
PROJECTED 2021 EXPENDITURES		<u>(2,896,413)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021		5,292,262
PROJECTED 2021 REVENUES	\$	2,896,413
PROJECTED 2021 EXPENDITURES		<u>(2,896,413)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>-</u></u>

**PARK DISTRICT OF THE CITY OF FARGO**  
 2021 Budget  
 ENTERPRISE FUND (COURTS PLUS) BUDGET SUMMARY

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CASH BALANCE JANUARY 1, 2020	\$	-
REVISED 2020 REVENUES & TRANSFER		<u>1,813,917</u>
RESOURCES AVAILABLE FOR 2020	\$	1,813,917
REVISED 2020 EXPENDITURES & TRANSFERS		(2,420,652)
ADD: NON-CASH EXPENDITURES		385,869
LESS: TRANSFER (TO)/FROM GENERAL		434,798
LESS: DEBT SERVICE PRINCIPAL & CAPITAL		<u>(202,931)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021	\$	11,000
PROJECTED 2021 REVENUES & TRANSFERS		<u>2,421,620</u>
RESOURCES AVAILABLE FOR 2021	\$	2,432,620
PROJECTED 2021 EXPENDITURES		(2,587,859)
ADD: NON-CASH EXPENDITURES		390,000
LESS: TRANSFER (TO)/FROM GENERAL FUND		(15,980)
LESS: DEBT SERVICE PRINCIPAL & CAPITAL		<u>(218,781)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021		0

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PROJECTED 2021 REVENUES	\$	2,421,620
PROJECTED 2021 EXPENDITURES		<u>(2,587,859)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>(166,239)</u></u>

**PARK DISTRICT OF THE CITY OF FARGO**  
2021 Budget  
ENTERPRISE FUND (COURTS PLUS) BUDGET BY FUNCTION

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 ADMISSIONS - PLAYGROUND	96,282	97,500	45,248	75,000
4060 PRO SHOP SALES	41,368	62,000	35,640	61,500
4220 MEMBERSHIPS	1,166,450	1,276,872	895,218	1,145,000
4240 GUEST FEES	168,471	167,000	72,061	111,500
4260 COURT FEES	91,910	90,000	65,774	95,000
4265 LESSONS	419,927	423,200	308,423	422,500
4270 LEAGUES	44,433	61,500	27,813	59,800
4275 TOURNAMENTS	26,601	25,800	29,109	26,600
4280 LOCKER RENTAL	3,620	3,800	2,798	3,000
4282 TANNING	863	500	585	500
4300 CHILD CARE	1,954	2,500	1,660	2,600
4320 RECREATION PROGRAMMING	16,914	29,350	11,894	25,500
4340 RENTAL INCOME - GENERAL	147,285	136,000	54,501	105,000
4345 PROCESSING FEE	9,612	8,500	10,025	8,500
4380 POP/CONCESSION SALES	63,934	60,500	35,723	65,000
4400 VENDING MACHINES	69	-	468	1,500
4670 SPONSORSHIP REVENUES	7,018	-	9,518	9,500
4672 ADVERTISING	240	-	240	-
4700 MISC. INCOME	8,616	3,620	7,220	3,620
4755 SALE OF ASSETS	-	-	-	-
4925 TRANSFER FROM GENERAL FUND	200,000	200,000	200,000	200,000
<b>Total Revenue</b>	<b>2,515,567</b>	<b>2,648,642</b>	<b>1,813,917</b>	<b>2,421,620</b>
<b>EXPENDITURES</b>				
5100 SALARIES FULL-TIME	647,426	642,420	643,278	664,405
5105 PERSONAL TRAINING COMMISSION	18,429	29,200	19,311	29,200
5200 SALARIES - PART TIME	431,848	478,700	346,889	440,500
5205 PART-TIME COMMISSIONS	63,689	69,000	63,775	68,000
5400 STAFF INCENTIVES	25	300	45	-
5540 UNEMPLOYMENT	-	400	219	-
5545 BACKGROUND CK/DRUG SCREEN FE	3,724	2,500	1,386	2,500
5560 HEALTH INSURANCE	105,343	110,000	114,569	134,398
5562 LONG TERM DISABILITY INSURANCE	-	-	-	2,281
5565 OPEB EXPENSE	4,876	-	4,876	-
5570 EMPLOYEE LIFE INSURANCE	-	-	-	1,148
5571 PPACA REINSURANCE FEE	-	-	-	76
6010 BANK CHARGES	22,529	24,000	25,124	24,000
6015 BAD DEBT EXPENSE	25,716	15,000	26,171	15,000
6030 ADVERTISING	77,715	100,000	72,389	65,000
6050 MILEAGE	849	2,250	831	2,250
6070 COMPUTER SERVICES	28,694	40,000	32,006	38,145
6090 RECURRING MAINTENANCE	136,158	125,000	122,627	125,000
6100 GENERAL SUPPLIES	50,828	63,800	44,131	47,500
6115 UNIFORMS	2,745	3,500	2,950	3,500
6130 MEALS & ALLOWANCES	523	350	485	350
6140 MERCHANDISE RESALE COST	67,734	81,500	53,730	84,500
6150 OFFICE SUPPLIES	2,609	2,000	3,375	2,000
6170 PRINTING	2,516	4,000	2,326	4,000
6180 PURCHASED SERVICES	3,478	5,000	25,433	5,000
6200 REC SUPPLIES - ADULT	34,944	32,900	30,876	33,200
6220 REC SUPPLIES - YOUTH	41,563	38,000	30,709	31,500
6230 SALES TAX	3,610	3,300	2,461	3,300
6240 TELEPHONE	13,502	15,293	13,746	14,000
6245 PROFESSIONAL DEVELOPMENT	8,999	14,450	6,464	15,650
6250 TRAVEL	3,761	2,300	3,715	2,300
6260 ELECTRIC	128,579	128,000	123,336	130,000
6270 GAS/OIL	-	200	-	-
6280 HEAT	17,337	20,000	15,045	20,000
6320 WATER	12,236	14,000	10,879	14,000
6380 MISC. EXPENSE	327	700	414	700
6410 REPAIR FACILITIES	133,202	102,862	104,010	98,600
6425 EQUIPMENT RENT	1	3,000	-	3,000
6480 POSTAGE/MAILING	1,786	2,500	1,592	2,500
6720 DEPRECIATION	391,181	375,000	385,869	390,000
6750 LOSS ON DISPOSAL OF ASSETS	1,360	-	1,360	-
7020 SCHEDULED EQUIPMENT	-	-	-	25,000
7080 EQUIPMENT	11,124	11,600	9,745	8,000
7910 INTEREST	45,152	42,206	74,505	37,356
<b>Total Expenditure</b>	<b>2,546,118</b>	<b>2,605,231</b>	<b>2,420,652</b>	<b>2,587,859</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>(30,551)</b>	<b>43,411</b>	<b>(606,736)</b>	<b>(166,239)</b>

**PARK DISTRICT OF THE CITY OF FARGO**  
 2021 Budget  
 VALLEY SENIOR SERVICES FUND BUDGET SUMMARY

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CASH BALANCE JANUARY 1, 2020	\$	1,019,024
REVISED 2020 REVENUES & TRANSFER		<u>5,522,173</u>
RESOURCES AVAILABLE FOR 2020	\$	6,541,197
REVISED 2020 EXPENDITURES & TRANSFERS		<u>(5,181,530)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021	\$	1,359,667
PROJECTED 2021 REVENUES & TRANSFERS		<u>5,249,185</u>
RESOURCES AVAILABLE FOR 2021	\$	6,608,852
PROJECTED 2021 EXPENDITURES		<u>(5,231,233)</u>
PROJECTED CASH BALANCE JANUARY 1, 2021		1,377,619
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PROJECTED 2021 REVENUES & TRANSFERS	\$	5,249,185
PROJECTED 2021 EXPENDITURES		<u>(5,231,233)</u>
REVENUES OVER (UNDER) EXPENDITURES	\$	<u><u>17,952</u></u>

**PARK DISTRICT OF THE CITY OF FARGO**  
2021 Budget  
VALLEY SENIOR SERVICES FUND BUDGET SUMMARY

Description	Actual 2019	Budget 2020	Projected 2020	Preliminary Budget 2021
<b>REVENUES</b>				
4010 PROJECT INCOME-CONGREGATE	851,471	869,300	864,937	830,700
4340 RENTAL INCOME	8,788	7,000	7,795	6,000
4420 BANK INTEREST	8	-	7	-
4440 INVESTMENT INCOME	28,388	-	28,388	-
4660 INSURANCE CLAIMS	17,015	3,000	1,923	-
4670 DONATIONS	73,414	20,000	93,238	5,000
4680 REGISTRATION	26,770	30,000	26,770	27,500
4700 MISC. REVENUE	232,770	14,000	269,792	39,000
4810 MILL LEVY REVENUES	1,764,995	1,600,000	1,723,000	1,839,623
4850 HCBS FUNDING	13,489	12,000	19,977	18,500
4855 FEDERAL FUNDS	1,371,293	1,189,940	1,532,692	1,302,200
4860 TRANSIT FUNDS	727,417	1,012,789	697,808	949,582
4861 TANF FUNDING	233	-	-	-
4865 LOCAL MATCH	-	247,489	-	212,640
4875 ADDITIONAL LOCAL	178,216	32,563	242,846	18,440
4930 CAPITAL REPLACEMENT	13,000	-	13,000	-
<b>Total Revenue</b>	<b>5,307,267</b>	<b>5,038,081</b>	<b>5,522,173</b>	<b>5,249,185</b>
<b>EXPENDITURES</b>				
5100 FULL TIME COMPENSATION	1,353,692	1,436,130	1,374,765	1,534,886
5200 PART TIME COMPENSATION	765,641	790,700	717,463	798,200
5520 WORKER'S COMPENSATION	15,984	16,815	7,005	16,150
5540 UNEMPLOYMENT	457	-	714	500
5545 BACKGROUND CHECK/DRUG SCREEN	4,014	-	6,143	4,000
5560 HEALTH INSURANCE	273,915	271,257	280,289	317,679
5562 LONG TERM DISABILITY	4,343	4,514	4,400	4,650
5570 EMPLOYEE LIFE INSURANCE	-	2,673	-	2,673
5571 PPACA REINSURANCE FEE	-	-	-	125
5585 PAYROLL TAXES	163,747	158,073	161,312	175,181
5610 DEFERRED COMPENSATION	68,385	64,161	71,671	72,639
6010 BANK CHARGES	2,411	-	2,771	2,000
6020 ACCOUNTING	30,263	17,000	26,763	30,000
6030 PROMOTIONS	28,713	16,400	21,301	15,900
6050 CAR/MILEAGE	30,786	-	50,737	42,200
6070 COMPUTER SERVICES	23,369	45,728	36,621	35,370
6085 VOLUNTEER RECOGNITION	6,441	8,250	21	8,200
6090 RECURRING MAINTENANCE	39,705	34,150	49,660	48,750
6100 MEAL SUPPLIES	100,268	96,600	189,332	133,400
6105 CONGREGATE MEALS	1,258,406	1,222,500	1,559,408	1,529,500
6110 INSURANCE	18,960	17,150	21,779	20,250
6115 UNIFORMS	3,891	4,000	3,891	3,975
6130 MEALS - MEETINGS	300	-	435	-
6150 OFFICE SUPPLIES	12,204	9,475	10,280	11,225
6170 NEWSLETTER/PRINTING	23,875	20,450	21,229	22,800
6175 RECRUITMENT	3,329	3,600	2,466	3,700
6180 CONTRACTED SERVICES	45,698	50,700	39,553	50,500
6185 MEMBERSHIPS	1,685	600	3,421	2,800
6200 RECREATION PROGRAM SUPPLIES	381	1,850	105	2,050
6240 TELEPHONE	36,686	36,150	37,667	37,580
6245 PROFESSIONAL DEVELOPMENT	5,664	12,985	4,656	13,250
6250 MILEAGE	29,487	51,800	1,200	-
6260 ELECTRIC SERVICE	159	200	-	200
6270 VAN/BUS FUEL	74,475	89,000	61,425	88,000
6290 GARBAGE/UTILITIES	33,213	20,460	32,994	21,000
6350 RENT	52,176	50,700	65,471	56,300
6352 MAINTENANCE	300	-	300	-
6380 MISCELLANEOUS EXPENSE	3,305	3,150	2,810	4,150
6410 REPAIRS	14,977	10,300	16,205	23,000
6420 VAN/BUS REPAIR	61,707	47,000	36,885	46,700
6450 SENIOR COMPANION PROGRAM	1,500	-	-	1,500
6455 VISTA	3,861	-	10,480	3,500
6460 SPEAKERS	24,095	25,100	24,082	22,500
6480 POSTAGE	17,667	15,820	21,061	24,250
7020 EQUIPMENT	70,154	70,000	-	-
7080 UNSCHEDULED EQUIPMENT	150,174	-	189,759	-
7620 BUILDING IMPROVEMENTS	-	10,000	-	-
7800 CAPITAL IMPROVEMENTS TRANSFER	13,000	-	13,000	-
<b>Total Expenditure</b>	<b>4,873,463</b>	<b>4,735,441</b>	<b>5,181,530</b>	<b>5,231,233</b>
<b>Excess Revenue over (under) Expenditure</b>	<b>433,804</b>	<b>302,640</b>	<b>340,643</b>	<b>17,952</b>

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

**FOR TWELVE MONTHS JANUARY 1, 2021 - DECEMBER 31, 2021**

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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, 2021 is the final budget as approved and passed by the governing body on the eighth day of September 2020

  
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Jeff Gunkelman