



**City of Moorhead**  
**Advisory Budget Work Group**  
**Meeting Minutes**  
**April 25, 2017 at 3:30 PM**  
**City Hall – Boardroom (1<sup>st</sup> Floor)**

---

Pursuant to due call and notice thereof, a regular meeting of the Advisory Budget Work Group (ABWG) was held in the City Hall Boardroom, on April 25, 2017, at 3:30 PM.

**Attendees:**

Council Member: Mari Dailey  
Council Member: Melissa Fabian  
Council Member: Joel Paulsen  
Council Member: Sara Watson Curry  
Staff: Chris Volkers, City Manager  
Wanda Wagner, Finance Director  
Amy Wohlwend, Accountant

**1. Citywide Expenditure Uses Discussion**

- a. Wanda Wagner, Finance Director led a detailed discussion on all the different uses of expenditures that the City has. The main items focused on were wages and benefits, capital expenditures, and debt service expenditures. Wages and benefits are the biggest percentage of total expenditures and it was noted that the percentage is normal for a City of Moorhead's size. Debt will be covered in detail in the next scheduled meeting, but the ABWG requested the bond interest rates be added to the detailed bond spreadsheets.
- b. Wanda explained what types of expenditures are included in the capital expenditures and explained that the capital improvement expenditure budget is set by the amount of revenue we receive from the Electric fund, which is 5% of gross revenues.
- c. Council Member Paulsen asked about the reserve balance that the City has within its funds. Wanda explained what the City's policy states as far as the minimum reserves needed and also how much reserves we need to fund the expenditures of the City until our main sources of revenue (taxes and LGA) come in July. The City has a sufficient reserve balance.

**2. General Fund**

- a. We went into a detailed discussion about the Revenues and Expenditures of the General Fund.
- b. Council Member Fabian asked if we currently have a specific staff member that focuses on managing all City grants and looking to see if we qualify for any additional grants. She is thinking maybe there is opportunity for more grant funds to come our way if we could have a full time staff member specifically just focusing on managing all City grants. City Manager, Chris Volkers thought it would be a good idea to look into a position such as this for the future. Possibly someone with Government Relations, Communications, and Grant writing experience.
- c. Some items that the ABWG wanted follow up on are the following:
  - i. What types of expenditures are charged to the server training line item?
  - ii. What is the large variance in the 2016 Budget to Actual expenditures for the Finance department line item?
  - iii. They would like to have the Engineering Department as their own separate category on the General Fund detail instead combining it with Administration.
  - iv. Wheelage tax projects line item showed no activity except the 2017 budget. Where are the numbers?

### **3. Next steps**

- a. Tuesday, May 16<sup>th</sup>, at 3:30 PM, City Hall Boardroom (1<sup>st</sup> Floor)
  - i. Debt Detail Discussion
  - ii. Deep Dive of the Last 4 years of Mayor & Council Budget
  - iii. Budget Process

### **4. Future Meeting Schedule**

- a. Tuesday, June 20<sup>th</sup>, at 3:30 PM, City Hall Boardroom (1<sup>st</sup> Floor)
- b. Tuesday, July 25<sup>th</sup>, at 3:30 PM, City Hall Boardroom (1<sup>st</sup> Floor)
- c. Tuesday, August 15<sup>th</sup>, at 3:30 PM, City Hall Boardroom (1<sup>st</sup> Floor)
- d. Tuesday, September 19<sup>th</sup>, at 3:30 PM, City Hall Boardroom (1<sup>st</sup> Floor)