

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific financial resources (other than special assessments, major capital projects, or expendable trusts) which require separate accounting because of legal, regulatory, or administrative action.

The City of Fargo utilizes thirty special revenue funds which have been established for accountability of various City Programs.

The following funds have been segregated for legal compliance purposes:

City Share of Special Assessments - This fund is used to account for the portion of special improvement district projects that are not assessed back to the benefiting property owners, and to pay for the special assessments levied against City and HRA owned properties.

Noxious Weeds - This fund is used to account for the City's weed eradication programs.

Emergency 911 - This fund is used to account for the revenues and expenditures associated with the Emergency 911 communications system. Resources are derived from a special user fee that is added on local phone and cellular service charges and the City's share of the Red River Regional Dispatch Center.

Outdoor Warning System - This fund is used to account for the acquisition and maintenance of the City's emergency siren system.

Convention & Visitors Bureau - This fund is used to account for the 3% hotel and motel excise tax that is assessed to promote tourism and conventions. The City has contracted with the Convention and Visitors Bureau to provide this service.

Convention & Visitors Bureau Surplus - This surplus fund was created by the revenue bond covenants from the bonds sold to construct the Convention and Visitors Bureau facility. Excess funds collected over and above the bonded debt service requirements are deposited into this fund and can be expended by the Bureau.

Regional Training Center - This fund is used to account for the operations of the Regional Law Enforcement Training Center. This facility operates on annual contributions from West Fargo, Cass County, and the City of Fargo.

FTA Transit Capital Escrow - This fund is used to account for the rental revenues that are derived from the Greyhound portion of the Ground Transportation Center (GTC). The Ground Transportation Center was financed by an Urban Mass Transportation Capital Assistance grant which required that all revenues generated from this facility be held separately, and used exclusively for transit purposes.

Southeast Cass Capital - This fund was established in 1990 to set aside financial resources for the repair of the Southeast Cass Sewer District 89-1.

Court Forfeits - Assets that are forfeited by criminal defendants as ordered by the courts are placed in this fund and are used for local law enforcement.

Drain Maintenance - This fund is used to account for the resources that have been dedicated for the maintenance and repair of ditches No. 3, 10, and 40.

Broadway Mall Maintenance - This fund is used to account for maintenance of the downtown Broadway Mall area.

Skyway Maintenance - This fund is used to account for maintenance of the Fargo skyway system.

Winter Lights Maintenance - This fund is used to account for the acquisition and maintenance of the City's Downtown seasonal decoration program.

Parking Authority - This fund is used to account for the operations and maintenance of the City owned parking facilities. The City owns and operates eleven parking facilities in the Downtown area.

Parking Repair and Replacement - This fund is used to account for any major repair or replacement of parking facilities. This fund is required by bond covenants.

Parking Surplus Fund - This fund is used to account for parking net revenues in excess of that required for operations, maintenance, and debt service. This fund is required by bond covenants.

The following funds have been segregated for grant accountability purposes:

Community Development - This fund is used to account for the programs which are currently participating in the Community Development Block Grant program and the Rental Rehabilitation program. Resources are provided by annual entitlements from Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Participating Jurisdiction – This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements received directly from the Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Program - This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements from the Federal Department of Housing and Urban Development.

The following funds have been segregated for management control purposes:

NRI Loan Program - This fund is used to account for revolving loan activity relating to the City's Neighborhood Revitalization Initiative.

Island Park Maintenance Escrow - This fund is used to accumulate resources to be used for future maintenance of the Island Park parking ramp.

Revenue Stabilization Fund - This fund was established by the City Commission to be used for revenue stabilization as contained in the City's revenue stabilization fund balance policy.

City Building Repair Escrow - This fund is used to accumulate resources for the ongoing maintenance costs associated with City buildings.

City Vehicle Reserve - This fund is a revolving fund established to set aside financial resources to fund the ongoing purchase and replacement of City vehicles.

Computer Replacement - Financial resources are being set aside for future computer capital purchases and other technologies which will increase overall productivity within City departments.

Civic Center Capital Reserve - Financial resources are being set aside for future capital purchases.

Other Projects - This fund is used to account for various special revenue activities that are not material to warrant separate funds.

Library Start-Up Fund – This fund is used to account for 10% of the library sales tax that will be used for the operations and maintenance of the new library facilities.

Baseball Stadium - This fund is used to account for the operations of the baseball stadium.

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2008**

	Special Revenue						
	City Share of Specials	Noxious Weeds	Emergency 911	Outdoor Warning System	Convention & Visitors Bureau	Convention & Visitors Bureau Surplus	Regional Training Center
<b>ASSETS</b>							
Equity in pooled investments	\$ 240,591	\$ 79,825	\$ -	\$ 10,131	\$ 2,121	\$ 238	\$ 23,950
Receivables (net of allowance for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	17,488	614	-	-	-	-	-
Accounts	-	-	206,010	-	105,174	-	875
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	109,290	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	1,070	-	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 367,369</u>	<u>\$ 80,439</u>	<u>\$ 206,010</u>	<u>\$ 10,131</u>	<u>\$ 108,365</u>	<u>\$ 238</u>	<u>\$ 24,825</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities							
Vouchers payable	\$ -	\$ -	\$ 82,188	\$ -	\$ 98,728	\$ -	\$ 4,811
Advances from other funds	-	-	-	-	-	-	225,000
Due to other funds	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	204,519	-	-	-	403	-	-
Deferred revenue	14,808	520	-	-	-	-	-
Total liabilities	<u>219,327</u>	<u>520</u>	<u>82,188</u>	<u>-</u>	<u>99,131</u>	<u>-</u>	<u>229,811</u>
Fund balances							
Restricted - property held for resale	-	-	-	-	-	-	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	-	1,070	-	-
Unreserved - designated for capital needs	-	-	123,822	-	-	-	-
Unreserved - undesignated	148,042	79,919	-	10,131	8,164	238	(204,986)
Total fund balances (deficit)	<u>148,042</u>	<u>79,919</u>	<u>123,822</u>	<u>10,131</u>	<u>9,234</u>	<u>238</u>	<u>(204,986)</u>
Total liabilities and fund balances	<u>\$ 367,369</u>	<u>\$ 80,439</u>	<u>\$ 206,010</u>	<u>\$ 10,131</u>	<u>\$ 108,365</u>	<u>\$ 238</u>	<u>\$ 24,825</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2008**

	Special Revenue						
	FTA Transit Capital Escrow	SE Cass Capital Reserve	Court Forfeits	Drain Maintenance	Broadway Mall Maintenance	Skyway Maintenance	Winter Lights Maintenance
<b>ASSETS</b>							
Equity in pooled investments	\$ 65,452	\$ 31,291	\$ 177,367	\$ 101,164	\$ 11,559	\$ -	\$ 1,562
Receivables (net of allowance for uncollectibles):							
Interest	110	53	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	49,128	101,776	115,660
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 65,562</u>	<u>\$ 31,344</u>	<u>\$ 177,367</u>	<u>\$ 101,164</u>	<u>\$ 60,687</u>	<u>\$ 101,776</u>	<u>\$ 117,222</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 130	\$ -	\$ -	\$ -	\$ 1,000	\$ 9,559	\$ 12,120
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	56,311	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	36,272	69,823	108,909
Total liabilities	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,272</u>	<u>135,693</u>	<u>121,029</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	-	-	-	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	-	-	-	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	65,432	31,344	177,367	101,164	23,415	(33,917)	(3,807)
Total fund balances (deficit)	<u>65,432</u>	<u>31,344</u>	<u>177,367</u>	<u>101,164</u>	<u>23,415</u>	<u>(33,917)</u>	<u>(3,807)</u>
Total liabilities and fund balances	<u>\$ 65,562</u>	<u>\$ 31,344</u>	<u>\$ 177,367</u>	<u>\$ 101,164</u>	<u>\$ 60,687</u>	<u>\$ 101,776</u>	<u>\$ 117,222</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2008**

	Special Revenue						
	Parking Authority	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
<b>ASSETS</b>							
Equity in pooled investments	\$ 437,907	\$ 112,475	\$ 281,994	\$ -	\$ 10,662	\$ 75,027	\$ 23,633
Receivables (net of allowance for uncollectibles):							
Interest	-	189	473	-	-	-	40
Taxes	-	-	-	-	-	-	-
Accounts	115,954	-	-	220	-	-	731
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	165,810	90,865	-	-
Due from other funds	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	-	307,860	1,190,273	2,300,884	1,571,464
Property held for resale	-	-	-	47,000	-	-	263,780
Total assets	<u>\$ 553,861</u>	<u>\$ 112,664</u>	<u>\$ 282,467</u>	<u>\$ 520,890</u>	<u>\$ 1,291,800</u>	<u>\$ 2,375,911</u>	<u>\$ 1,859,648</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 8,668	\$ -	\$ -	\$ 92,315	\$ 18,894	\$ 24,473	\$ 813
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	52,979	-	-	-
Accrued payroll	3,641	-	-	7,432	3,681	-	1,487
Special assessments payable	35,865	-	-	-	-	-	93
Deferred revenue	45,214	-	-	307,860	1,190,273	2,300,884	1,571,464
Total liabilities	<u>93,388</u>	<u>-</u>	<u>-</u>	<u>460,586</u>	<u>1,212,848</u>	<u>2,325,357</u>	<u>1,573,857</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	47,000	-	-	263,780
Reserved - capital improvements	-	112,664	-	-	-	-	-
Reserved - prepaids	-	-	-	-	-	-	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	460,473	-	282,467	13,304	78,952	50,554	22,011
Total fund balances (deficit)	<u>460,473</u>	<u>112,664</u>	<u>282,467</u>	<u>60,304</u>	<u>78,952</u>	<u>50,554</u>	<u>285,791</u>
Total liabilities and fund balances	<u>\$ 553,861</u>	<u>\$ 112,664</u>	<u>\$ 282,467</u>	<u>\$ 520,890</u>	<u>\$ 1,291,800</u>	<u>\$ 2,375,911</u>	<u>\$ 1,859,648</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2008**

	Special Revenue						
	Island Park Maintenance Escrow	Revenue Stabilization	City Building Repair Escrow	City Vehicle Reserve	Computer Replacement	Civic Center Reserve	Other Projects
<b>ASSETS</b>							
Equity in pooled investments	\$ 88,718	\$ 928	\$ 25,386	\$ 17,125	\$ -	\$ 82,187	\$ 18,783
Receivables (net of allowance for uncollectibles):							
Interest	149	8,300	-	29	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	21,498	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	-	5,343,039	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 88,867</u>	<u>\$ 5,352,267</u>	<u>\$ 46,884</u>	<u>\$ 17,154</u>	<u>\$ -</u>	<u>\$ 82,187</u>	<u>\$ 18,783</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	-	-	-	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	-	-	-	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	88,867	5,352,267	46,884	17,154	-	82,187	18,527
Total fund balances (deficit)	<u>88,867</u>	<u>5,352,267</u>	<u>46,884</u>	<u>17,154</u>	<u>-</u>	<u>82,187</u>	<u>18,527</u>
Total liabilities and fund balances	<u>\$ 88,867</u>	<u>\$ 5,352,267</u>	<u>\$ 46,884</u>	<u>\$ 17,154</u>	<u>\$ -</u>	<u>\$ 82,187</u>	<u>\$ 18,783</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2008**

	Special Revenue		
	Library Start-Up	Baseball Stadium	Total
<b>ASSETS</b>			
Equity in pooled investments	\$ -	\$ 813	\$ 1,920,889
Receivables (net of allowance for uncollectibles):			
Interest	-	-	9,343
Taxes	-	-	18,102
Accounts	-	2,627	453,089
Special assessments	-	-	266,564
Intergovernmental	-	-	256,675
Due from other funds	-	-	5,452,329
Prepaid expenditures	-	-	1,070
Loans	-	-	5,370,481
Property held for resale	-	-	310,780
Total assets	<u>\$ -</u>	<u>\$ 3,440</u>	<u>\$ 14,059,322</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Vouchers payable	\$ 207	\$ -	\$ 354,162
Advances from other funds	-	1,919,927	2,144,927
Due to other funds	-	-	109,290
Accrued payroll	-	-	16,241
Special assessments payable	-	1,205	242,085
Deferred revenue	-	-	5,646,027
Total liabilities	<u>207</u>	<u>1,921,132</u>	<u>8,512,732</u>
<b>Fund balances</b>			
Restricted - property held for resale	-	-	310,780
Reserved - capital improvements	-	-	112,664
Reserved - prepaids	-	-	1,070
Unreserved - designated for capital needs	-	-	123,822
Unreserved - undesignated	(207)	(1,917,692)	4,998,254
Total fund balances (deficit)	<u>(207)</u>	<u>(1,917,692)</u>	<u>5,546,590</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,440</u>	<u>\$ 14,059,322</u>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2008**

	Special Revenue						
	City Share of Specials	Noxious Weed	Emergency 911	Outdoor Warning System	Convention & Visitors Bureau	Convention & Visitors Bureau Surplus	Regional Training Center
<b>REVENUES</b>							
Taxes	\$ 784,987	\$ 27,733	\$ 1,434,327	\$ -	\$ 1,573,787	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	1,380
Intergovernmental revenues	-	-	-	-	-	-	57,475
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	2,440	-
Miscellaneous revenues	-	-	50,945	-	-	-	4,511
Total revenues	<u>784,987</u>	<u>27,733</u>	<u>1,485,272</u>	<u>-</u>	<u>1,573,787</u>	<u>2,440</u>	<u>63,366</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	1,498,866	86,119	-	-	87,331
Public works	231,678	-	-	-	-	-	-
Public health & welfare	-	6,307	-	-	-	-	-
Recreation & culture	-	-	-	-	2,046,745	-	-
Urban redevelopment	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Capital outlay	-	22,406	-	11,948	-	-	276,511
Debt service:							
Principal	-	-	139,134	-	-	-	-
Interest and fiscal charges	-	-	8,024	-	-	-	-
Total expenditures	<u>231,678</u>	<u>28,713</u>	<u>1,646,024</u>	<u>98,067</u>	<u>2,046,745</u>	<u>-</u>	<u>363,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>553,309</u>	<u>(980)</u>	<u>(160,752)</u>	<u>(98,067)</u>	<u>(472,958)</u>	<u>2,440</u>	<u>(300,476)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	54,720	80,004	-	-	36,495
Special revenue funds	-	-	-	-	481,224	-	-
Debt service	-	-	-	-	8,125	-	-
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	(481,224)	-
Debt service	-	-	-	-	(8,125)	(138,486)	-
Capital projects	(688,627)	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(688,627)</u>	<u>-</u>	<u>54,720</u>	<u>80,004</u>	<u>481,224</u>	<u>(619,710)</u>	<u>36,495</u>
Net change in fund balances	(135,318)	(980)	(106,032)	(18,063)	8,266	(617,270)	(263,981)
Fund balance (deficit) - beginning of year	283,360	80,899	229,854	28,194	968	617,508	58,995
Fund balance (deficit) - end of year	<u>\$ 148,042</u>	<u>\$ 79,919</u>	<u>\$ 123,822</u>	<u>\$ 10,131</u>	<u>\$ 9,234</u>	<u>\$ 238</u>	<u>\$ (204,986)</u>

CITY OF FARGO, NORTH DAKOTA  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
For the Year Ended December 31, 2008

	Special Revenue						
	FTA Transit Capital Escrow	SE Cass Capital Reserve	Court Forfeits	Drain Maintenance	Broadway Mall Maintenance	Skyway Maintenance	Winter Lights Maintenance
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	44,892	144,617	53,922
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-
Charges for services	56,784	-	-	-	-	-	-
Fines and forfeits	-	-	194,328	-	-	-	-
Investment income	1,223	613	728	-	-	-	-
Miscellaneous revenues	-	-	7,751	-	-	-	-
Total revenues	<u>58,007</u>	<u>613</u>	<u>202,807</u>	<u>-</u>	<u>44,892</u>	<u>144,617</u>	<u>53,922</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	116,372	-	-	-	-
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	21,287	81,381	24,550
Urban redevelopment	-	-	-	-	-	-	-
Public transportation	3,878	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	<u>3,878</u>	<u>-</u>	<u>116,372</u>	<u>-</u>	<u>21,287</u>	<u>81,381</u>	<u>24,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,129</u>	<u>613</u>	<u>86,435</u>	<u>-</u>	<u>23,605</u>	<u>63,236</u>	<u>29,372</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	(50,000)	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,129	613	86,435	-	23,605	63,236	29,372
Fund balance (deficit) - beginning of year	61,303	30,731	90,932	101,164	(190)	(97,153)	(33,179)
Fund balance (deficit) - end of year	<u>\$ 65,432</u>	<u>\$ 31,344</u>	<u>\$ 177,367</u>	<u>\$ 101,164</u>	<u>\$ 23,415</u>	<u>\$ (33,917)</u>	<u>\$ (3,807)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2008**

	Special Revenue						
	Parking Authority	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	10,509	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	1,160,448	694,360	13,735	-
Charges for services	900,436	-	-	-	-	-	11,600
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	1,870	3,813	654	2,331	-	496,370
Miscellaneous revenues	13,225	-	-	61,759	53,332	108,190	2,934,229
Total revenues	<u>924,170</u>	<u>1,870</u>	<u>3,813</u>	<u>1,222,861</u>	<u>750,023</u>	<u>121,925</u>	<u>3,442,199</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	711,131	750,308	215,399	3,124,411
Public transportation	586,281	-	19,812	-	-	-	-
Capital outlay	10,846	-	17,205	182,685	-	-	-
Debt service:							
Principal	-	-	-	210,000	-	-	3,145,000
Interest and fiscal charges	-	-	-	-	-	-	104,928
Total expenditures	<u>597,127</u>	<u>-</u>	<u>37,017</u>	<u>1,103,816</u>	<u>750,308</u>	<u>215,399</u>	<u>6,374,339</u>
Excess (deficiency) of revenues over (under) expenditures	<u>327,043</u>	<u>1,870</u>	<u>(33,204)</u>	<u>119,045</u>	<u>(285)</u>	<u>(93,474)</u>	<u>(2,932,140)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	10,000	-	-	-	-	-	-
Special revenue funds	-	36,000	129,822	-	-	-	-
Debt service	113,829	-	-	-	-	-	25,160
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	(165,822)	-	-	-	-	-	-
Debt service	(288,827)	-	-	-	-	-	(104,996)
Capital projects	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	2,895,000
Total other financing sources (uses)	<u>(330,820)</u>	<u>36,000</u>	<u>129,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,815,164</u>
Net change in fund balances	(3,777)	37,870	96,618	119,045	(285)	(93,474)	(116,976)
Fund balance (deficit) - beginning of year	464,250	74,794	185,849	(58,741)	79,237	144,028	402,767
Fund balance (deficit) - end of year	<u>\$ 460,473</u>	<u>\$ 112,664</u>	<u>\$ 282,467</u>	<u>\$ 60,304</u>	<u>\$ 78,952</u>	<u>\$ 50,554</u>	<u>\$ 285,791</u>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2008**

	Special Revenue						
	Island Park Maintenance Escrow	Revenue Stabilization	City Building Repair Escrow	City Vehicle Reserve	Computer Replacement	Civic Center Capital Reserve	Other Projects
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	250
Charges for services	-	-	84,561	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	1,737	103,810	-	5,220	-	-	304
Miscellaneous revenues	-	-	(430)	116,440	-	-	1,500
Total revenues	<u>1,737</u>	<u>103,810</u>	<u>84,131</u>	<u>121,660</u>	<u>-</u>	<u>-</u>	<u>2,054</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	35,928	-	8,760	-	-
Public safety	-	-	-	-	-	-	1,055
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	4,970
Urban redevelopment	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Capital outlay	-	-	19,529	1,951,948	76,570	-	-
Debt service:							
Principal	-	-	-	51,939	-	-	-
Interest and fiscal charges	-	-	-	11,771	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>55,457</u>	<u>2,015,658</u>	<u>85,330</u>	<u>-</u>	<u>6,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,737</u>	<u>103,810</u>	<u>28,674</u>	<u>(1,893,998)</u>	<u>(85,330)</u>	<u>-</u>	<u>(3,971)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	-	1,190,000	-	20,000	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Enterprise funds	-	-	-	200,000	57,304	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	-	-	-	(50,000)	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,340,000</u>	<u>57,304</u>	<u>20,000</u>	<u>-</u>
Net change in fund balances	1,737	103,810	28,674	(553,998)	(28,026)	20,000	(3,971)
Fund balance (deficit) - beginning of year	87,130	5,248,457	18,210	571,152	28,026	62,187	22,498
Fund balance (deficit) - end of year	<u>\$ 88,867</u>	<u>\$ 5,352,267</u>	<u>\$ 46,884</u>	<u>\$ 17,154</u>	<u>\$ -</u>	<u>\$ 82,187</u>	<u>\$ 18,527</u>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**For the Year Ended December 31, 2008**

	Special Revenue		
	Library Start-Up	Baseball Stadium	Total
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 3,820,834
Special assessments	-	-	253,940
Licenses and permits	-	-	1,380
Intergovernmental revenues	-	-	1,926,268
Charges for services	-	215,000	1,268,381
Fines and forfeits	-	-	194,328
Investment income	333	-	621,446
Miscellaneous revenues	-	2,128	3,353,580
Total revenues	<u>333</u>	<u>217,128</u>	<u>11,440,157</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	44,688
Public safety	-	-	1,789,743
Public works	-	-	231,678
Public health & welfare	-	-	6,307
Recreation & culture	79,372	52,175	2,310,480
Urban redevelopment	-	-	4,801,249
Public transportation	-	-	609,971
Capital outlay	-	21,400	2,591,048
Debt service:			
Principal	-	-	3,546,073
Interest and fiscal charges	-	-	124,723
Total expenditures	<u>79,372</u>	<u>73,575</u>	<u>16,055,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,039)</u>	<u>143,553</u>	<u>(4,615,803)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General fund	9,448	-	1,400,667
Special revenue funds	-	-	647,046
Debt service	-	-	147,114
Enterprise funds	-	-	257,304
Transfers out			
General fund	-	-	-
Special revenue funds	-	-	(647,046)
Debt service	-	-	(540,434)
Capital projects	-	-	(788,627)
Enterprise funds	-	-	-
Bonds issued	-	-	-
Loans issued	-	-	2,895,000
Total other financing sources (uses)	<u>9,448</u>	<u>-</u>	<u>3,371,024</u>
Net change in fund balances	(69,591)	143,553	(1,244,779)
Fund balance (deficit) - beginning of year	69,384	(2,061,245)	6,791,369
Fund balance (deficit) - end of year	<u>\$ (207)</u>	<u>\$ (1,917,692)</u>	<u>\$ 5,546,590</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	City Share of Specials				Noxious Weeds			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 782,000	\$ 782,000	\$ 784,987	\$ 2,987	\$ 27,000	\$ 27,000	\$ 27,733	\$ 733
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	<u>782,000</u>	<u>782,000</u>	<u>784,987</u>	<u>2,987</u>	<u>27,000</u>	<u>27,000</u>	<u>27,733</u>	<u>733</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	205,000	205,000	231,678	(26,678)	-	-	-	-
Public health & welfare	-	-	-	-	25,000	2,594	6,307	(3,713)
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	22,406	22,406	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>205,000</u>	<u>205,000</u>	<u>231,678</u>	<u>(26,678)</u>	<u>25,000</u>	<u>25,000</u>	<u>28,713</u>	<u>(3,713)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>577,000</u>	<u>577,000</u>	<u>553,309</u>	<u>(23,691)</u>	<u>2,000</u>	<u>2,000</u>	<u>(980)</u>	<u>(2,980)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(520,000)	(520,000)	(688,627)	(168,627)	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(520,000)</u>	<u>(520,000)</u>	<u>(688,627)</u>	<u>(168,627)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	57,000	57,000	(135,318)	(192,318)	2,000	2,000	(980)	(2,980)
Fund balance (deficit) - beginning of year	283,360	283,360	283,360	-	80,899	80,899	80,899	-
Fund balance (deficit) - end of year	<u>\$ 340,360</u>	<u>\$ 340,360</u>	<u>\$ 148,042</u>	<u>\$ (192,318)</u>	<u>\$ 82,899</u>	<u>\$ 82,899</u>	<u>\$ 79,919</u>	<u>\$ (2,980)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Emergency 911				Outdoor Warning System			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 1,376,000	\$ 1,419,000	\$ 1,434,327	\$ 15,327	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenues	60,000	-	50,945	50,945	-	-	-	-
Total revenues	<u>1,436,000</u>	<u>1,419,000</u>	<u>1,485,272</u>	<u>66,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	1,495,539	1,495,539	1,498,866	(3,327)	50,120	88,172	86,119	2,053
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,948	11,948	-
Debt service:								
Principal	42,709	142,709	139,134	3,575	-	-	-	-
Interest and fiscal charges	7,291	7,291	8,024	(733)	-	-	-	-
Total expenditures	<u>1,545,539</u>	<u>1,645,539</u>	<u>1,646,024</u>	<u>(485)</u>	<u>50,120</u>	<u>100,120</u>	<u>98,067</u>	<u>2,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,539)</u>	<u>(226,539)</u>	<u>(160,752)</u>	<u>65,787</u>	<u>(50,120)</u>	<u>(100,120)</u>	<u>(98,067)</u>	<u>2,053</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	126,500	81,500	54,720	(26,780)	20,000	80,000	80,004	4
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>126,500</u>	<u>81,500</u>	<u>54,720</u>	<u>(26,780)</u>	<u>20,000</u>	<u>80,000</u>	<u>80,004</u>	<u>4</u>
Net change in fund balances	16,961	(145,039)	(106,032)	39,007	(30,120)	(20,120)	(18,063)	2,057
Fund balance (deficit) - beginning of year	229,854	229,854	229,854	-	28,194	28,194	28,194	-
Fund balance (deficit) - end of year	<u>\$ 246,815</u>	<u>\$ 84,815</u>	<u>\$ 123,822</u>	<u>\$ 39,007</u>	<u>\$ (1,926)</u>	<u>\$ 8,074</u>	<u>\$ 10,131</u>	<u>\$ 2,057</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Convention & Visitors Bureau				Convention & Visitors Bureau Surplus			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 918,000	\$ 1,316,000	\$ 1,573,787	\$ 257,787	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	18,000	3,000	2,440	(560)
Miscellaneous revenues	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>918,000</b>	<b>1,316,000</b>	<b>1,573,787</b>	<b>257,787</b>	<b>18,000</b>	<b>3,000</b>	<b>2,440</b>	<b>(560)</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	918,000	1,692,000	2,046,745	(354,745)	331,750	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>918,000</b>	<b>1,692,000</b>	<b>2,046,745</b>	<b>(354,745)</b>	<b>331,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>(376,000)</b>	<b>(472,958)</b>	<b>(96,958)</b>	<b>(313,750)</b>	<b>3,000</b>	<b>2,440</b>	<b>(560)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	482,000	481,224	(776)	-	-	-	-
Debt service	-	-	8,125	8,125	313,750	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	(481,224)	(481,224)	-
Debt service	-	-	(8,125)	(8,125)	-	(138,486)	(138,486)	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>482,000</b>	<b>481,224</b>	<b>(776)</b>	<b>313,750</b>	<b>(619,710)</b>	<b>(619,710)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>106,000</b>	<b>8,266</b>	<b>(97,734)</b>	<b>-</b>	<b>(616,710)</b>	<b>(617,270)</b>	<b>(560)</b>
Fund balance (deficit) - beginning of year	968	968	968	-	617,508	617,508	617,508	-
Fund balance (deficit) - end of year	\$ 968	\$ 106,968	\$ 9,234	\$ (97,734)	\$ 617,508	\$ 798	\$ 238	\$ (560)

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Regional Training Center				FTA Transit Capital Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	1,380	1,380	-	-	-	-
Intergovernmental revenues	57,105	57,105	57,475	370	-	-	-	-
Charges for services	-	-	-	-	57,000	57,000	56,784	(216)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	6,000	6,000	1,223	(4,777)
Miscellaneous revenues	3,000	3,000	4,511	1,511	-	-	-	-
<b>Total revenues</b>	<b>60,105</b>	<b>60,105</b>	<b>63,366</b>	<b>3,261</b>	<b>63,000</b>	<b>63,000</b>	<b>58,007</b>	<b>(4,993)</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	64,033	87,522	87,331	191	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	10,000	10,000	3,878	6,122
Capital outlay	-	276,511	276,511	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>64,033</b>	<b>364,033</b>	<b>363,842</b>	<b>191</b>	<b>10,000</b>	<b>10,000</b>	<b>3,878</b>	<b>6,122</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,928)</b>	<b>(303,928)</b>	<b>(300,476)</b>	<b>3,452</b>	<b>53,000</b>	<b>53,000</b>	<b>54,129</b>	<b>1,129</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	36,495	36,495	36,495	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	(50,000)	(50,000)	(50,000)	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>36,495</b>	<b>36,495</b>	<b>36,495</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>32,567</b>	<b>(267,433)</b>	<b>(263,981)</b>	<b>3,452</b>	<b>3,000</b>	<b>3,000</b>	<b>4,129</b>	<b>1,129</b>
Fund balance (deficit) - beginning of year	58,995	58,995	58,995	-	61,303	61,303	61,303	-
Fund balance (deficit) - end of year	\$ 91,562	\$ (208,438)	\$ (204,986)	\$ 3,452	\$ 64,303	\$ 64,303	\$ 65,432	\$ 1,129

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	SE Cass Capital Reserve				Court Forfeits			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	115,000	165,000	194,328	29,328
Investment income	1,100	1,100	613	(487)	-	-	728	728
Miscellaneous revenues	-	-	-	-	-	-	7,751	7,751
Total revenues	<u>1,100</u>	<u>1,100</u>	<u>613</u>	<u>(487)</u>	<u>115,000</u>	<u>165,000</u>	<u>202,807</u>	<u>37,807</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	115,000	115,000	116,372	(1,372)
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>115,000</u>	<u>116,372</u>	<u>(1,372)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,100</u>	<u>1,100</u>	<u>613</u>	<u>(487)</u>	<u>-</u>	<u>50,000</u>	<u>86,435</u>	<u>36,435</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	(10,939)	(10,939)	-	10,939	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(10,939)</u>	<u>(10,939)</u>	<u>-</u>	<u>10,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(9,839)	(9,839)	613	10,452	-	50,000	86,435	36,435
Fund balance (deficit) - beginning of year	30,731	30,731	30,731	-	90,932	90,932	90,932	-
Fund balance (deficit) - end of year	<u>\$ 20,892</u>	<u>\$ 20,892</u>	<u>\$ 31,344</u>	<u>\$ 10,452</u>	<u>\$ 90,932</u>	<u>\$ 140,932</u>	<u>\$ 177,367</u>	<u>\$ 36,435</u>

CITY OF FARGO, NORTH DAKOTA  
NONMAJOR SPECIAL REVENUE FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended December 31, 2008

	Drain Maintenance				Broadway Mall Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	50,000	50,000	44,892	(5,108)
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>44,892</u>	<u>(5,108)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	40,000	40,000	21,287	18,713
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>21,287</u>	<u>18,713</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>23,605</u>	<u>13,605</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-	10,000	10,000	23,605	13,605
Fund balance (deficit) - beginning of year	101,164	101,164	101,164	-	(190)	(190)	(190)	-
Fund balance (deficit) - end of year	<u>\$ 101,164</u>	<u>\$ 101,164</u>	<u>\$ 101,164</u>	<u>\$ -</u>	<u>\$ 9,810</u>	<u>\$ 9,810</u>	<u>\$ 23,415</u>	<u>\$ 13,605</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Skyway Maintenance				Winter Lights Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	120,000	120,000	144,617	24,617	18,000	18,000	53,922	35,922
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>144,617</u>	<u>24,617</u>	<u>18,000</u>	<u>18,000</u>	<u>53,922</u>	<u>35,922</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	126,927	126,927	81,381	45,546	14,000	14,000	24,550	(10,550)
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>126,927</u>	<u>126,927</u>	<u>81,381</u>	<u>45,546</u>	<u>14,000</u>	<u>14,000</u>	<u>24,550</u>	<u>(10,550)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,927)</u>	<u>(6,927)</u>	<u>63,236</u>	<u>70,163</u>	<u>4,000</u>	<u>4,000</u>	<u>29,372</u>	<u>25,372</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(6,927)	(6,927)	63,236	70,163	4,000	4,000	29,372	25,372
Fund balance (deficit) - beginning of year	(97,153)	(97,153)	(97,153)	-	(33,179)	(33,179)	(33,179)	-
Fund balance (deficit) - end of year	<u>\$ (104,080)</u>	<u>\$ (104,080)</u>	<u>\$ (33,917)</u>	<u>\$ 70,163</u>	<u>\$ (29,179)</u>	<u>\$ (29,179)</u>	<u>\$ (3,807)</u>	<u>\$ 25,372</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Parking Authority				Parking Repair and Replacement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	10,509	10,509	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	988,600	988,600	900,436	(88,164)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	5,000	5,000	1,870	(3,130)
Miscellaneous revenues	123,000	8,000	13,225	5,225	-	-	-	-
Total revenues	<u>1,111,600</u>	<u>996,600</u>	<u>924,170</u>	<u>(72,430)</u>	<u>5,000</u>	<u>5,000</u>	<u>1,870</u>	<u>(3,130)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	628,587	617,741	586,281	31,460	12,500	12,500	-	12,500
Capital outlay	-	10,846	10,846	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>628,587</u>	<u>628,587</u>	<u>597,127</u>	<u>31,460</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>12,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>483,013</u>	<u>368,013</u>	<u>327,043</u>	<u>(40,970)</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>1,870</u>	<u>9,370</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	10,000	10,000	10,000	-	-	-	-	-
Special revenue funds	25,000	-	-	-	36,000	36,000	36,000	-
Debt service	100,000	100,000	113,829	13,829	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	(170,477)	(170,477)	(165,822)	4,655	-	-	-	-
Debt service	(288,827)	(288,827)	(288,827)	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(324,304)</u>	<u>(349,304)</u>	<u>(330,820)</u>	<u>18,484</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
Net change in fund balances	158,709	18,709	(3,777)	(22,486)	28,500	28,500	37,870	9,370
Fund balance (deficit) - beginning of year	464,250	464,250	464,250	-	74,794	74,794	74,794	-
Fund balance (deficit) - end of year	<u>\$ 622,959</u>	<u>\$ 482,959</u>	<u>\$ 460,473</u>	<u>\$ (22,486)</u>	<u>\$ 103,294</u>	<u>\$ 103,294</u>	<u>\$ 112,664</u>	<u>\$ 9,370</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Parking Surplus Fund				Community Development			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	600,000	893,000	1,160,448	267,448	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	17,000	17,000	3,813	(13,187)	1,000	1,000	654	(346)
Miscellaneous revenues	-	-	-	-	62,000	62,000	61,759	(241)
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>3,813</u>	<u>(13,187)</u>	<u>663,000</u>	<u>956,000</u>	<u>1,222,861</u>	<u>266,861</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	560,200	752,515	711,131	41,384
Public transportation	-	-	19,812	(19,812)	-	-	-	-
Capital outlay	-	-	17,205	(17,205)	-	182,685	182,685	-
Debt service:								
Principal	-	-	-	-	-	210,000	210,000	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>37,017</u>	<u>(37,017)</u>	<u>560,200</u>	<u>1,145,200</u>	<u>1,103,816</u>	<u>41,384</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,000</u>	<u>17,000</u>	<u>(33,204)</u>	<u>(50,204)</u>	<u>102,800</u>	<u>(189,200)</u>	<u>119,045</u>	<u>308,245</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	134,477	134,477	129,822	(4,655)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>134,477</u>	<u>134,477</u>	<u>129,822</u>	<u>(4,655)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	151,477	151,477	96,618	(54,859)	102,800	(189,200)	119,045	308,245
Fund balance (deficit) - beginning of year	185,849	185,849	185,849	-	(58,741)	(58,741)	(58,741)	-
Fund balance (deficit) - end of year	<u>\$ 337,326</u>	<u>\$ 337,326</u>	<u>\$ 282,467</u>	<u>\$ (54,859)</u>	<u>\$ 44,059</u>	<u>\$ (247,941)</u>	<u>\$ 60,304</u>	<u>\$ 308,245</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	HUD Home Participating Jurisdiction				HUD Home Program			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	500,000	500,000	694,360	194,360	35,000	35,000	13,735	(21,265)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	2,000	2,000	2,331	331	-	-	-	-
Miscellaneous revenues	28,000	28,000	53,332	25,332	213,000	213,000	108,190	(104,810)
<b>Total revenues</b>	<b>530,000</b>	<b>530,000</b>	<b>750,023</b>	<b>220,023</b>	<b>248,000</b>	<b>248,000</b>	<b>121,925</b>	<b>(126,075)</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	508,702	844,702	750,308	94,394	30,000	210,000	215,399	(5,399)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>508,702</b>	<b>844,702</b>	<b>750,308</b>	<b>94,394</b>	<b>30,000</b>	<b>210,000</b>	<b>215,399</b>	<b>(5,399)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>21,298</b>	<b>(314,702)</b>	<b>(285)</b>	<b>314,417</b>	<b>218,000</b>	<b>38,000</b>	<b>(93,474)</b>	<b>(131,474)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>21,298</b>	<b>(314,702)</b>	<b>(285)</b>	<b>314,417</b>	<b>218,000</b>	<b>38,000</b>	<b>(93,474)</b>	<b>(131,474)</b>
Fund balance (deficit) - beginning of year	79,237	79,237	79,237	-	144,028	144,028	144,028	-
Fund balance (deficit) - end of year	\$ 100,535	\$ (235,465)	\$ 78,952	\$ 314,417	\$ 362,028	\$ 182,028	\$ 50,554	\$ (131,474)

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	NRI Loan Program				Island Park Maintenance Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	15,000	15,000	11,600	(3,400)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	70,000	496,000	496,370	370	4,100	4,100	1,737	(2,363)
Miscellaneous revenues	603,500	3,438,500	2,934,229	(504,271)	-	-	-	-
Total revenues	<u>688,500</u>	<u>3,949,500</u>	<u>3,442,199</u>	<u>(507,301)</u>	<u>4,100</u>	<u>4,100</u>	<u>1,737</u>	<u>(2,363)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	53,058	3,115,058	3,124,411	(9,353)	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	3,145,000	3,145,000	-	-	-	-	-
Interest and fiscal charges	68,500	106,305	104,928	1,377	-	-	-	-
Total expenditures	<u>121,558</u>	<u>6,366,363</u>	<u>6,374,339</u>	<u>(7,976)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>566,942</u>	<u>(2,416,863)</u>	<u>(2,932,140)</u>	<u>(515,277)</u>	<u>4,100</u>	<u>4,100</u>	<u>1,737</u>	<u>(2,363)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	25,160	25,160	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	(104,997)	(104,997)	(104,996)	1	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	2,895,000	2,895,000	-	-	-	-	-
Total other financing sources (uses)	<u>(104,997)</u>	<u>2,790,003</u>	<u>2,815,164</u>	<u>25,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	461,945	373,140	(116,976)	(490,116)	4,100	4,100	1,737	(2,363)
Fund balance (deficit) - beginning of year	402,767	402,767	402,767	-	87,130	87,130	87,130	-
Fund balance (deficit) - end of year	<u>\$ 864,712</u>	<u>\$ 775,907</u>	<u>\$ 285,791</u>	<u>\$ (490,116)</u>	<u>\$ 91,230</u>	<u>\$ 91,230</u>	<u>\$ 88,867</u>	<u>\$ (2,363)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Revenue Stabilization				City Building Repair Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	86,000	86,000	84,561	(1,439)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	245,000	245,000	103,810	(141,190)	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	(430)	(430)
<b>Total revenues</b>	<u>245,000</u>	<u>245,000</u>	<u>103,810</u>	<u>(141,190)</u>	<u>86,000</u>	<u>86,000</u>	<u>84,131</u>	<u>(1,869)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	100,000	80,471	35,928	44,543
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	19,529	19,529	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>55,457</u>	<u>44,543</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>245,000</u>	<u>245,000</u>	<u>103,810</u>	<u>(141,190)</u>	<u>(14,000)</u>	<u>(14,000)</u>	<u>28,674</u>	<u>42,674</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	(400,000)	-	400,000	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(400,000)</u>	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	245,000	(155,000)	103,810	258,810	(14,000)	(14,000)	28,674	42,674
Fund balance (deficit) - beginning of year	5,248,457	5,248,457	5,248,457	-	18,210	18,210	18,210	-
Fund balance (deficit) - end of year	<u>\$ 5,493,457</u>	<u>\$ 5,093,457</u>	<u>\$ 5,352,267</u>	<u>\$ 258,810</u>	<u>\$ 4,210</u>	<u>\$ 4,210</u>	<u>\$ 46,884</u>	<u>\$ 42,674</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	City Vehicle Reserve				Computer Replacement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	5,220	5,220	-	-	-	-
Miscellaneous revenues	50,000	50,000	116,440	66,440	-	-	-	-
<b>Total revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>121,660</u>	<u>71,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	8,760	(8,760)
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	1,088,500	1,705,575	1,951,948	(246,373)	100,000	100,000	76,570	23,430
Debt service:								
Principal	362,000	362,000	51,939	310,061	-	-	-	-
Interest and fiscal charges	-	-	11,771	(11,771)	-	-	-	-
<b>Total expenditures</b>	<u>1,450,500</u>	<u>2,067,575</u>	<u>2,015,658</u>	<u>51,917</u>	<u>100,000</u>	<u>100,000</u>	<u>85,330</u>	<u>14,670</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,400,500)</u>	<u>(2,017,575)</u>	<u>(1,893,998)</u>	<u>123,577</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(85,330)</u>	<u>14,670</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	1,490,000	1,200,000	1,190,000	(10,000)	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	200,000	200,000	-	40,000	40,000	57,304	17,304
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(50,000)	(50,000)	(50,000)	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,440,000</u>	<u>1,350,000</u>	<u>1,340,000</u>	<u>(10,000)</u>	<u>40,000</u>	<u>40,000</u>	<u>57,304</u>	<u>17,304</u>
<b>Net change in fund balances</b>	39,500	(667,575)	(553,998)	113,577	(60,000)	(60,000)	(28,026)	31,974
Fund balance (deficit) - beginning of year	571,152	571,152	571,152	-	28,026	28,026	28,026	-
Fund balance (deficit) - end of year	<u>\$ 610,652</u>	<u>\$ (96,423)</u>	<u>\$ 17,154</u>	<u>\$ 113,577</u>	<u>\$ (31,974)</u>	<u>\$ (31,974)</u>	<u>\$ -</u>	<u>\$ 31,974</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Civic Center Capital Reserve				Other Projects			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	250	250	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	304	304	-
Miscellaneous revenues	-	-	-	-	-	1,500	1,500	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,054</u>	<u>2,054</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,055	(1,055)	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	28,500	28,500	-	28,500	-	4,970	(4,970)	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>28,500</u>	<u>28,500</u>	<u>-</u>	<u>28,500</u>	<u>-</u>	<u>6,025</u>	<u>(6,025)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,500)</u>	<u>(28,500)</u>	<u>-</u>	<u>28,500</u>	<u>-</u>	<u>(3,971)</u>	<u>(3,971)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	20,000	20,000	20,000	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8,500)	(8,500)	20,000	28,500	-	-	(3,971)	(3,971)
Fund balance (deficit) - beginning of year	62,187	62,187	62,187	-	22,498	22,498	22,498	-
Fund balance (deficit) - end of year	<u>\$ 53,687</u>	<u>\$ 53,687</u>	<u>\$ 82,187</u>	<u>\$ 28,500</u>	<u>\$ 22,498</u>	<u>\$ 22,498</u>	<u>\$ 18,527</u>	<u>\$ (3,971)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Library Start-Up Fund				Baseball Stadium			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	190,000	225,000	215,000	(10,000)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	333	333	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	2,128	2,128
Total revenues	-	-	333	333	190,000	225,000	217,128	(7,872)
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-	-
Recreation & culture	235,276	70,284	79,372	(9,088)	53,450	57,050	52,175	4,875
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	21,400	21,400	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	235,276	70,284	79,372	(9,088)	53,450	78,450	73,575	4,875
Excess (deficiency) of revenues over (under) expenditures	(235,276)	(70,284)	(79,039)	(8,755)	136,550	146,550	143,553	(2,997)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in								
General fund	-	10,200	9,448	(752)	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	200,000	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-	-
Transfers out								
General fund	-	-	-	-	(86,300)	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	(46,200)	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	200,000	10,200	9,448	(752)	(132,500)	-	-	-
Net change in fund balances	(35,276)	(60,084)	(69,591)	(9,507)	4,050	146,550	143,553	(2,997)
Fund balance (deficit) - beginning of year	69,384	69,384	69,384	-	(2,061,245)	(2,061,245)	(2,061,245)	-
Fund balance (deficit) - end of year	\$ 34,108	\$ 9,300	\$ (207)	\$ (9,507)	\$ (2,057,195)	\$ (1,914,695)	\$ (1,917,692)	\$ (2,997)

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Totals			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 3,103,000	\$ 3,544,000	\$ 3,820,834	\$ 276,834
Special assessments	188,000	188,000	253,940	65,940
Licenses and permits	-	-	1,380	1,380
Intergovernmental revenues	1,192,105	1,485,105	1,926,268	441,163
Charges for services	1,336,600	1,371,600	1,268,381	(103,219)
Fines and forfeits	115,000	165,000	194,328	29,328
Investment income	369,200	780,200	621,446	(158,754)
Miscellaneous revenues	1,142,500	3,802,500	3,353,580	(448,920)
Total revenues	<u>7,446,405</u>	<u>11,336,405</u>	<u>11,440,157</u>	<u>103,752</u>
<b>EXPENDITURES</b>				
Current:				
General government	100,000	80,471	44,688	35,783
Public safety	1,724,692	1,786,233	1,789,743	(3,510)
Public works	205,000	205,000	231,678	(26,678)
Public health & welfare	25,000	2,594	6,307	(3,713)
Recreation & culture	1,747,903	2,028,761	2,310,480	(281,719)
Urban redevelopment	1,151,960	4,922,275	4,801,249	121,026
Public transportation	651,087	640,241	609,971	30,270
Capital outlay	1,188,500	2,350,900	2,591,048	(240,148)
Debt service:				
Principal	404,709	3,859,709	3,546,073	313,636
Interest and fiscal charges	75,791	113,596	124,723	(11,127)
Total expenditures	<u>7,274,642</u>	<u>15,989,780</u>	<u>16,055,960</u>	<u>(66,180)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>171,763</u>	<u>(4,653,375)</u>	<u>(4,615,803)</u>	<u>37,572</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
General fund	1,702,995	1,438,195	1,400,667	(37,528)
Special revenue funds	195,477	652,477	647,046	(5,431)
Debt service	413,750	100,000	147,114	47,114
Capital projects	200,000	-	-	-
Enterprise funds	40,000	240,000	257,304	17,304
Transfers out				
General fund	(86,300)	(400,000)	-	400,000
Special revenue funds	(170,477)	(651,701)	(647,046)	4,655
Debt service	(393,824)	(532,310)	(540,434)	(8,124)
Capital projects	(620,000)	(620,000)	(788,627)	(168,627)
Enterprise funds	(57,139)	(10,939)	-	10,939
Loans issued	-	2,895,000	2,895,000	-
Total other financing sources (uses)	<u>1,224,482</u>	<u>3,110,722</u>	<u>3,371,024</u>	<u>260,302</u>
Net change in fund balances	1,396,245	(1,542,653)	(1,244,779)	297,874
Fund balance (deficit) - beginning of year	6,791,369	6,791,369	6,791,369	-
Fund balance (deficit) - end of year	<u>\$ 8,187,614</u>	<u>\$ 5,248,716</u>	<u>\$ 5,546,590</u>	<u>\$ 297,874</u>

**CITY OF FARGO, NORTH DAKOTA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 12,909,300	\$ 11,871,300	\$ 11,613,797	\$ (257,503)
Special assessments	18,582,700	16,957,700	18,710,674	1,752,974
Investment income	1,947,150	2,540,988	1,303,252	(1,237,736)
Miscellaneous revenues	-	-	15,875	15,875
Total revenues	33,439,150	31,369,988	31,643,598	273,610
<b>EXPENDITURES</b>				
Current:				
Public works	-	50,000	789,730	(739,730)
Debt Service	32,328,869	29,430,513	29,442,388	(11,875)
Total expenditures	32,328,869	29,480,513	30,232,118	(751,605)
Excess (deficiency) of revenues over (under) expenditures	1,110,281	1,889,475	1,411,480	(477,995)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	954,824	1,046,615	1,055,975	9,360
Transfers out	(7,140,550)	(7,359,550)	(8,111,213)	(751,663)
Loans issued	-	-	12,381	12,381
Bonds issued	-	368,000	362,108	(5,892)
Bond premium	-	-	5,891	5,891
Other financing uses - payment to bond escrow agent	-	(8,070,000)	(8,070,000)	-
Total other financing sources (uses)	(6,185,726)	(14,014,935)	(14,744,858)	(729,923)
Net change in fund balances	(5,075,445)	(12,125,460)	(13,333,378)	(1,207,918)
Fund balance (deficit) - beginning of year	57,619,829	57,619,829	57,619,829	-
Fund balance (deficit) - end of year	\$ 52,544,384	\$ 45,494,369	\$ 44,286,451	\$ (1,207,918)

## NONMAJOR ENTERPRISE FUNDS

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The enterprise funds account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the City has decided that periodic determination of the revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or for other purposes.

The City operates three nonmajor enterprise funds which are listed below.

Southeast Cass Sewer District - To account for user fee revenues derived from providing sanitary sewer services to the Southeast Cass Sanitary Sewer District, and the expenses and maintenance for this function.

Vector Control – To account for vector control operations involving mosquito control for the City of Fargo.

Forestry - To account for user fee revenues and donations from the Park Board derived from planting and maintaining trees on boulevards and in parks, and all expenses for the operation and maintenance of this function.

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF NET ASSETS**  
**NON MAJOR PROPRIETARY FUNDS**  
**December 31, 2008**

	Southeast Cass Sewer	Vector Control	Forestry	Total
<b>ASSETS</b>				
Current assets				
Cash	\$ -	\$ -	\$ 50	\$ 50
Equity in pooled investments	-	29	7,057	7,086
Receivables (net of allowance for uncollectibles):				
Interest	-	264	12	276
Special assessments	-	-	3,701	3,701
Accounts	14,233	-	98,909	113,142
Due from other funds	-	157,181	-	157,181
Total current assets	<u>14,233</u>	<u>157,474</u>	<u>109,729</u>	<u>281,436</u>
Noncurrent assets				
Capital assets				
Machinery and equipment	-	136,885	899,471	1,036,356
Less accumulated depreciation	-	(54,932)	(726,625)	(781,557)
Total noncurrent assets	<u>-</u>	<u>81,953</u>	<u>172,846</u>	<u>254,799</u>
Total assets	<u>14,233</u>	<u>239,427</u>	<u>282,575</u>	<u>536,235</u>
<b>LIABILITIES</b>				
Current liabilities				
Vouchers payable	1,060	-	2,229	3,289
Due to other funds	7,215	-	-	7,215
Accrued payroll	171	-	16,116	16,287
Accrued vacation payable	-	-	30,180	30,180
Total current liabilities	<u>8,446</u>	<u>-</u>	<u>48,525</u>	<u>56,971</u>
<b>NET ASSETS</b>				
Invested in capital assets	-	81,953	172,846	254,799
Unrestricted	5,787	157,474	61,204	224,465
Total net assets	<u>\$ 5,787</u>	<u>\$ 239,427</u>	<u>\$ 234,050</u>	<u>\$ 479,264</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**NON MAJOR PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2008**

	Southeast Cass Sewer	Vector Control	Forestry	Total
<b>OPERATING REVENUES</b>				
Charges for services	\$ 61,159	\$ 602,787	\$ 995,239	\$ 1,659,185
<b>OPERATING EXPENSES</b>				
Personnel services	12,483	-	652,374	664,857
Other services	1,054	469,414	403,374	873,842
Materials and supplies	53,442	94,521	142,265	290,228
Depreciation	-	24,677	72,766	97,443
Total operating expenses	<u>66,979</u>	<u>588,612</u>	<u>1,270,779</u>	<u>1,926,370</u>
Operating income (loss)	<u>(5,820)</u>	<u>14,175</u>	<u>(275,540)</u>	<u>(267,185)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Gain on disposal of assets	-	-	24,819	24,819
Investment income	98	4,991	85	5,174
Interest expense and bond fees	-	-	(316)	(316)
Total nonoperating revenues	<u>98</u>	<u>4,991</u>	<u>24,588</u>	<u>29,677</u>
Income (loss) before contributions and transfers	(5,722)	19,166	(250,952)	(237,508)
Capital contributions	-	-	6,350	6,350
Transfers in:				
Enterprise	-	-	380,004	380,004
Transfers out:				
General	-	(119,200)	(87,000)	(206,200)
Special revenue	-	-	(4,000)	(4,000)
Change in net assets	<u>(5,722)</u>	<u>(100,034)</u>	<u>44,402</u>	<u>(61,354)</u>
Total net assets - beginning	<u>11,509</u>	<u>339,461</u>	<u>189,648</u>	<u>540,618</u>
Total net assets - ending	<u>\$ 5,787</u>	<u>\$ 239,427</u>	<u>\$ 234,050</u>	<u>\$ 479,264</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2008**

	Southeast Cass Sewer	Vector Control	Forestry	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users	\$ 60,900	\$ 602,787	\$ 990,808	\$ 1,654,495
Payments to employees	(9,921)	-	(535,625)	(545,546)
Payments of benefits on behalf of employees	(2,412)	-	(120,633)	(123,045)
Payments to suppliers	(56,526)	(563,935)	(572,354)	(1,192,815)
Net cash provided (used) by operating activities	<u>(7,959)</u>	<u>38,852</u>	<u>(237,804)</u>	<u>(206,911)</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>				
Transfers to other funds	-	(119,200)	(91,000)	(210,200)
Transfers from other funds	-	-	380,004	380,004
Payments made for interfund borrowing	-	(157,181)	(68,719)	(225,900)
Payments received on interfund borrowing	7,215	-	-	7,215
Net cash provided (used) by noncapital financing activities	<u>7,215</u>	<u>(276,381)</u>	<u>220,285</u>	<u>(48,881)</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	(6,062)	24,819	18,757
Debt service - interest and fees	-	-	(316)	(316)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(6,062)</u>	<u>24,503</u>	<u>18,441</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment income (expense)	152	6,615	71	6,838
Investments redeemed	592	237,137	-	237,729
Investments (purchased)	-	(161)	(7,055)	(7,216)
Net cash provided (used) by investing activities	<u>744</u>	<u>243,591</u>	<u>(6,984)</u>	<u>237,351</u>
Net change in cash and cash equivalents	-	-	-	-
Cash and cash equivalents, January 1	-	-	50	50
Cash and cash equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (5,820)	\$ 14,175	\$ (275,540)	\$ (267,185)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>				
Depreciation	-	24,677	72,766	97,443
<b>Change in assets and liabilities</b>				
Accounts receivable	(259)	-	(10,353)	(10,612)
Special assessment receivable	-	-	5,922	5,922
Accounts payable	(2,030)	-	(26,715)	(28,745)
Vacation payable	-	-	987	987
Payroll payable	150	-	(4,871)	(4,721)
Total adjustments	<u>(2,139)</u>	<u>24,677</u>	<u>37,736</u>	<u>60,274</u>
Net cash provided (used) by operating activities	<u>\$ (7,959)</u>	<u>\$ 38,852</u>	<u>\$ (237,804)</u>	<u>\$ (206,911)</u>
<b>Noncash transactions affecting financial position:</b>				
Acquisition of/change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,350</u>	<u>\$ 6,350</u>
Change in fair value of investments	<u>\$ -</u>	<u>\$ (132)</u>	<u>\$ 2</u>	<u>\$ (130)</u>

## INTERNAL SERVICE FUNDS

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Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

Liability Self Insurance Fund - is used to account for all costs, reimbursements and funding for general liability and certain property damage claims.

Health Self Insurance Fund - is used to provide health insurance coverage to City Employees. Resources are provided by City and employee contributions and used to fund claims for allowable medical expenses, provide stop-loss insurance coverage, and administration.

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**December 31, 2008**

	<u>Liability Self Insurance</u>	<u>Health Self Insurance</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 42,927	\$ -	\$ 42,927
Equity in pooled investments	50,941	4,861,023	4,911,964
Interest receivable	86	8,161	8,247
Accounts receivable	12,622	175,727	188,349
Prepaid expenses	110,885	5,000	115,885
Total assets	<u>217,461</u>	<u>5,049,911</u>	<u>5,267,372</u>
<b>LIABILITIES</b>			
Current liabilities			
Vouchers payable	12,268	112	12,380
Deferred revenues	-	112,115	112,115
IBNR claim reserve	341,312	558,000	899,312
Total liabilities	<u>353,580</u>	<u>670,227</u>	<u>1,023,807</u>
<b>NET ASSETS</b>			
Unrestricted	<u>(136,119)</u>	<u>4,379,684</u>	<u>4,243,565</u>
Total net assets	<u>\$ (136,119)</u>	<u>\$ 4,379,684</u>	<u>\$ 4,243,565</u>

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**For the Year Ended December 31, 2008**

	Liability Self Insurance	Health Self Insurance	Total
<b>OPERATING REVENUES</b>			
Charges for services	\$ 596,085	\$ 5,122,294	\$ 5,718,379
<b>OPERATING EXPENSES</b>			
Administration	5,972	219,119	225,091
Insurance premiums	372,988	229,639	602,627
Claim settlements	231,249	4,927,957	5,159,206
Claim reserve adjustment	35,937	(300,000)	(264,063)
Total operating expenses	<u>646,146</u>	<u>5,076,715</u>	<u>5,722,861</u>
Operating income (loss)	(50,061)	45,579	(4,482)
<b>NONOPERATING REVENUE (EXPENSE)</b>			
Investment income (expense)	(664)	95,296	94,632
Total nonoperating revenue (expense)	<u>(664)</u>	<u>95,296</u>	<u>94,632</u>
CHANGE IN NET ASSETS	(50,725)	140,875	90,150
TOTAL NET ASSETS - BEGINNING	<u>(85,394)</u>	<u>4,238,809</u>	<u>4,153,415</u>
TOTAL NET ASSETS - ENDING	<u>\$ (136,119)</u>	<u>\$ 4,379,684</u>	<u>\$ 4,243,565</u>

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2008**

	Liability Self Insurance	Health Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 583,463	\$ 5,092,186	\$ 5,675,649
Payments of benefits on behalf of employees	(231,249)	(4,927,957)	(5,159,206)
Payments to suppliers	(395,866)	(459,646)	(855,512)
Net cash used by operating activities	<u>(43,652)</u>	<u>(295,417)</u>	<u>(339,069)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income (expense)	(682)	124,399	123,717
Investments redeemed	64,502	171,018	235,520
Net cash provided by investing activities	<u>63,820</u>	<u>295,417</u>	<u>359,237</u>
Net increase in cash and cash equivalents	20,168	-	20,168
Cash and cash equivalents, January 1	22,759	-	22,759
Cash and cash equivalents, December 31	<u>\$ 42,927</u>	<u>\$ -</u>	<u>\$ 42,927</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (50,061)	\$ 45,579	\$ (4,482)
Adjustments to reconcile operating income to net cash provided by operating activities			
Claims reserve adjustment	35,937	(300,000)	(264,063)
Change in assets and liabilities			
Accounts receivable	(12,622)	7,777	(4,845)
Prepaid expenses	(20,037)	(5,000)	(25,037)
Accounts payable	3,131	(5,888)	(2,757)
Deferred revenues	-	(37,885)	(37,885)
Total adjustments	<u>6,409</u>	<u>(340,996)</u>	<u>(334,587)</u>
Net cash used by operating activities	<u>\$ (43,652)</u>	<u>\$ (295,417)</u>	<u>\$ (339,069)</u>
<b>Noncash transactions affecting financial position:</b>			
Change in fair value of investments	<u>\$ (68)</u>	<u>\$ (2,494)</u>	<u>\$ (2,562)</u>

## FIDUCIARY FUNDS

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Fiduciary funds are used to account for assets held by the City in trust or as an agent for individuals, private organizations, or other governmental units and/or other funds. The fiduciary funds of the City are described below.

### PENSION TRUST FUNDS

City Employee's Pension Trust Fund is used to account for the activities of this defined benefit pension plan. All employees except those covered by other plans are members.

Police Pension Trust Fund is used to account for the activities of this defined benefit pension plan. All members of the Police Department are members of this plan.

The Pension Plan financial statements can be found in the notes to the financial statements, Note 5.

### AGENCY FUNDS

The City has two agency funds used to account for assets held as an agent for others.

Performance Deposit Fund is used for deposits required by City ordinance for excavators, bid deposits, special assessment developer deposits, and other miscellaneous deposits.

Park District Specials Fund is used to account for special assessments collected and administered for the Fargo Park District.

**CITY OF FARGO, NORTH DAKOTA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**December 31, 2008**

	Performance Deposits	Park District Special Assessments	Total
<b>ASSETS</b>			
Cash and investments	\$ 60,265	\$ -	\$ 60,265
Equity in pooled investments	47,160	-	47,160
Special assessments receivable	-	1,291,785	1,291,785
Total assets	<u>\$ 107,425</u>	<u>\$ 1,291,785</u>	<u>\$ 1,399,210</u>
<b>LIABILITIES</b>			
Due to other governments	\$ -	\$ 1,291,785	\$ 1,291,785
Deposits	107,425	-	107,425
Total liabilities	<u>\$ 107,425</u>	<u>\$ 1,291,785</u>	<u>\$ 1,399,210</u>

**CITY OF FARGO, NORTH DAKOTA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDING DECEMBER 31, 2008**

	Beginning of Year	Additions	Deductions	End of Year
<b>PERFORMANCE DEPOSITS</b>				
Assets				
Equity in pooled investments	\$ 46,893	\$ 2,000	\$ 1,733	\$ 47,160
Cash, including time deposits	104,526	-	44,261	60,265
<b>Total assets</b>	<b>\$ 151,419</b>	<b>\$ 2,000</b>	<b>\$ 45,994</b>	<b>\$ 107,425</b>
Liabilities				
Deposits	\$ 151,419	\$ 2,000	\$ 45,994	\$ 107,425
<b>Total liabilities</b>	<b>\$ 151,419</b>	<b>\$ 2,000</b>	<b>\$ 45,994</b>	<b>\$ 107,425</b>
<b>PARK DISTRICT SPECIAL ASSESSMENTS</b>				
Assets				
Equity in pooled investments	\$ 51,515	\$ 513,415	\$ 564,930	\$ -
Special assessments receivable	1,736,642	-	444,857	1,291,785
<b>Total assets</b>	<b>\$ 1,788,157</b>	<b>\$ 513,415</b>	<b>\$ 1,009,787</b>	<b>\$ 1,291,785</b>
Liabilities				
Deposits	\$ 51,515	\$ 513,415	\$ 564,930	\$ -
Due to other governments	1,736,642	-	444,857	1,291,785
<b>Total liabilities</b>	<b>\$ 1,788,157</b>	<b>\$ 513,415</b>	<b>\$ 1,009,787</b>	<b>\$ 1,291,785</b>
<b>TOTAL ALL AGENCY FUNDS</b>				
Assets				
Equity in pooled investments	\$ 98,408	\$ 515,415	\$ 566,663	\$ 47,160
Cash, including time deposits	104,526	-	44,261	60,265
Special assessments receivable	1,736,642	-	444,857	1,291,785
<b>Total assets</b>	<b>\$ 1,939,576</b>	<b>\$ 515,415</b>	<b>\$ 1,055,781</b>	<b>\$ 1,399,210</b>
Liabilities				
Due to other governments	\$ 1,736,642	\$ -	\$ 444,857	\$ 1,291,785
Deposits	202,934	515,415	610,924	107,425
<b>Total liabilities</b>	<b>\$ 1,939,576</b>	<b>\$ 515,415</b>	<b>\$ 1,055,781</b>	<b>\$ 1,399,210</b>

**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE**  
**DECEMBER 31, 2008**

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GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 4,409,308
Buildings	53,943,688
Improvements other than buildings	550,770
Machinery and equipment	30,410,430
Infrastructure	276,255,191
Construction in progress	13,809,073
Total governmental funds capital assets	<u>\$ 379,378,460</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$ 15,359,681
Special revenue funds	19,639,516
Capital projects	326,374,003
Enterprise funds	401,334
Federal and state grants	16,441,357
Donated	1,162,569
Total governmental funds capital assets	<u>\$ 379,378,460</u>

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2008**

FUNCTION AND ACTIVITY	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
<b>General Government:</b>							
City Commission	\$ -	\$ -	\$ -	\$ 199,835	\$ -	\$ -	\$ 199,835
City Auditor	-	-	-	221,735	-	131,208	352,943
Information Technology	-	-	-	1,134,688	-	-	1,134,688
Human Resources	-	-	-	42,155	-	-	42,155
City Assessor	-	-	-	79,907	-	-	79,907
Municipal Court	-	-	-	30,487	-	-	30,487
Planning & Development	-	-	-	30,686	-	-	30,686
Central Garage	-	2,726,601	127,813	707,292	-	535,191	4,096,897
City Buildings	-	1,117,387	-	626,413	-	-	1,743,800
Detox Center	-	451,733	-	30,925	-	-	482,658
Total	<u>-</u>	<u>4,295,721</u>	<u>127,813</u>	<u>3,104,123</u>	<u>-</u>	<u>666,399</u>	<u>8,194,056</u>
<b>Public Safety:</b>							
Traffic Engineering	-	21,422	-	118,354	-	-	139,776
Street Lighting	-	-	-	215,891	-	-	215,891
Fire Department	-	6,652,660	-	4,486,842	-	133,923	11,273,425
Police Department	43,000	2,150,900	31,654	4,494,535	-	646,170	7,366,259
Inspections	-	-	-	137,743	-	-	137,743
Total	<u>43,000</u>	<u>8,824,982</u>	<u>31,654</u>	<u>9,453,365</u>	<u>-</u>	<u>780,093</u>	<u>19,133,094</u>
<b>Public Works:</b>							
City Engineer	-	-	-	979,419	-	-	979,419
Street Department	2,977,803	318,390	43,104	6,674,451	276,255,191	-	286,268,939
Total	<u>2,977,803</u>	<u>318,390</u>	<u>43,104</u>	<u>7,653,870</u>	<u>276,255,191</u>	<u>-</u>	<u>287,248,358</u>
<b>Public Health &amp; Welfare:</b>							
Health Department	-	1,976,840	-	333,966	-	-	2,310,806
Total	<u>-</u>	<u>1,976,840</u>	<u>-</u>	<u>333,966</u>	<u>-</u>	<u>-</u>	<u>2,310,806</u>
<b>Recreation &amp; Culture:</b>							
Public Library	-	-	-	2,997,191	-	12,028,915	15,026,106
City Auditorium	-	9,602,408	-	394,415	-	-	9,996,823
Convention Bureau	199,505	749,851	-	-	-	-	949,356
Baseball Stadium	-	5,136,513	43,939	154,231	-	-	5,334,683
Total	<u>199,505</u>	<u>15,488,772</u>	<u>43,939</u>	<u>3,545,837</u>	<u>-</u>	<u>12,028,915</u>	<u>31,306,968</u>
<b>Urban Redevelopment</b>							
Home Grants	-	605,042	-	-	-	-	605,042
Community Development	83,000	3,181,317	28,446	49,798	-	-	3,342,561
Total	<u>83,000</u>	<u>3,786,359</u>	<u>28,446</u>	<u>49,798</u>	<u>-</u>	<u>-</u>	<u>3,947,603</u>
<b>Transportation</b>							
Transit	-	11,409,717	-	6,173,174	-	14,604	17,597,495
Parking Authority	1,106,000	7,842,907	275,814	96,297	-	319,062	9,640,080
Total	<u>1,106,000</u>	<u>19,252,624</u>	<u>275,814</u>	<u>6,269,471</u>	<u>-</u>	<u>333,666</u>	<u>27,237,575</u>
<b>Grand Total</b>	<u>\$ 4,409,308</u>	<u>\$ 53,943,688</u>	<u>\$ 550,770</u>	<u>\$ 30,410,430</u>	<u>\$ 276,255,191</u>	<u>\$ 13,809,073</u>	<u>\$ 379,378,460</u>

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

FUNCTION AND ACTIVITY	Balance January 1, 2008	Additions & Transfers In	Deletions & Transfers Out	Balance December 31, 2008
<b>GENERAL GOVERNMENT:</b>				
City Commission	\$ 199,835	\$ -	\$ -	\$ 199,835
City Auditor	251,833	122,310	(21,200)	352,943
Information Technology	931,008	203,680	-	1,134,688
Human Resources	42,155	-	-	42,155
City Assessor	79,907	-	-	79,907
Municipal Court	30,487	-	-	30,487
Planning & Development	30,686	-	-	30,686
Central Garage	3,715,886	413,599	(32,586)	4,096,899
City Buildings	1,704,778	39,022	-	1,743,800
Detox Center	22,845	459,812	-	482,657
Total	<u>7,009,420</u>	<u>1,238,423</u>	<u>(53,786)</u>	<u>8,194,057</u>
<b>PUBLIC SAFETY:</b>				
Traffic Engineer	139,776	-	-	139,776
Street Lighting	180,941	34,950	-	215,891
Fire Department	10,766,731	932,350	(425,656)	11,273,425
Police Department	5,124,290	2,604,253	(362,284)	7,366,259
Inspections	115,950	43,943	(22,150)	137,743
Total	<u>16,327,688</u>	<u>3,615,496</u>	<u>(810,090)</u>	<u>19,133,094</u>
<b>PUBLIC WORKS:</b>				
City Engineer	1,276,638	82,830	(380,049)	979,419
Street Department	264,066,888	24,237,789	(2,035,739)	286,268,938
Total	<u>265,343,526</u>	<u>24,320,619</u>	<u>(2,415,788)</u>	<u>287,248,357</u>
<b>PUBLIC HEALTH &amp; WELFARE:</b>				
Health Department	2,348,715	13,800	(51,709)	2,310,806
Total	<u>2,348,715</u>	<u>13,800</u>	<u>(51,709)</u>	<u>2,310,806</u>
<b>RECREATION &amp; CULTURE:</b>				
Public Library	8,595,400	6,451,050	(20,344)	15,026,106
City Auditorium	9,983,410	38,345	(24,932)	9,996,823
Convention Bureau	1,041,948	-	(92,592)	949,356
Baseball Stadium	5,313,283	21,400	-	5,334,683
Total	<u>24,934,041</u>	<u>6,510,795</u>	<u>(137,868)</u>	<u>31,306,968</u>
<b>URBAN REDEVELOPMENT</b>				
Home Grants	605,042	-	-	605,042
Community Development	3,253,863	151,760	(63,062)	3,342,561
Total	<u>3,858,905</u>	<u>151,760</u>	<u>(63,062)</u>	<u>3,947,603</u>
<b>TRANSPORTATION:</b>				
Transit	17,449,527	430,952	(282,984)	17,597,495
Parking Authority	9,612,029	28,051	-	9,640,080
Total	<u>27,061,556</u>	<u>459,003</u>	<u>(282,984)</u>	<u>27,237,575</u>
Grand Total	<u>\$ 346,883,851</u>	<u>\$ 36,309,896</u>	<u>\$ (3,815,287)</u>	<u>\$ 379,378,460</u>