



West Fargo City Commission Meeting
Monday May 21, 2018
Commission Chambers 5:30 PM

- A. Pledge of Allegiance
- B. Approve Order of Agenda
- C. Approval of Minutes – May 7, 2018 (Pg 2-6)
- D. Building Permits

Consent Agenda – Approve the Following:

- a) Bills (Pg 7-17)
- b) Gaming Site Authorization for Team Makers Club, Inc. Games to be conducted: Raffles, Pull Tabs, Twenty-One, Poker on 7/1/18 to 6/30/19 at Hooligans, 3330 Sheyenne St S. (Pg 18-19)
- c) Gaming Site Authorization for Team Makers Club, Inc. Games to be conducted: Raffles, Pull Tabs, Twenty-One, Poker on 7/1/18 to 6/30/19 at Bar Code, 835 23 Avenue East #207 (Pg 20-21)
- d) April Payroll Check Register (Pg 22)
- e) April Cash Report (Pg 23-28)
- f) Schedule a 5:30pm Public Hearing for Monday, June 21 for Return of Assessment for Snow Removal (Pg 29)
- g) Create Assessment District for Infrastructure Replacement District No. 3002, Authorize Engineer to prepare Engineer's Report, Approve Engineer's Report for Infrastructure Replacement District No. 3002, Authorize preparation of Plans & Specs, Approve Plans & Specs for Infrastructure Replacement District No. 3002, Authorize Ad for Bids for Infrastructure Replacement District No. 3002 (Pg 30-34)

Regular Agenda

- 1. 5:30pm Public Hearing for Amendment to the West Fargo General Plan for Urban Renewal and Urban Development – **Larry Weil, Matt Marshall (Pg 35-55)**
- 2. 5:30pm Public Hearing and consideration for Tax Increment Financing District – **Matt Marshall (Pg 56-66)**
- 3. Plaza Update – **Matt Marshall**
- 4. Second Reading on rezoning and Final Plat Approval of Pioneer Place 1st Addition – **Tim Solberg (Pg 67-75)**
- 5. Second Reading of Zoning Ordinance Text Amendment to Section 4-0407.4C to provide for removal of the 13th Avenue Tree Planting Plan. – **Tim Solberg (Pg 76-82)**
- 6. Second Reading of Eaglewood Rezoning from C-OP: Commercial Office Park to C: Light Commercial – **Tim Solberg (Pg 83-85)**
- 7. Approval of Conditional Use Permit for sign at 1175 Main Avenue East – **Tim Solberg (Pg 86-92)**
- 8. Second Reading for the adoption of the West Fargo Comprehensive Plan – **Tim Solberg (Pg 93)**
- 9. Approval of PUD Amendment for Dakota Territory 6th Addition – **Tim Solberg (Pg 94-108)**
- 10. Review 2017 Audit – **Aaron Mitchell (Pg 109-171)**
- 11. Second Reading of Proposed Ordinance No. 1120, City Approvals – **John Shockley (Pg 172-173)**
- 12. Application for Permit at Own Risk – **Kendall Radke (Pg 174-175)**
- 13. Review project concepts for Street Improvement District No. 2249 – **Dustin Scott (Pg 176-181)**
- 14. Approve Renewal and Update of ET Agreement with City of Fargo – **Tina Fisk (Pg 182-187)**
- 15. Approval of Addition: Assistant Clerk of Court – **Tina Fisk (Pg 188)**
- 16. City Administrator's Report
- 17. *Executive Session pursuant to N.D.C.C. § 44-04-19.2 and N.D.C.C. § 44-04-19.1, subdivision 9, for the purpose of receiving an update from the City Attorney and providing negotiating instructions to the City Attorney regarding modifications, amendments and/or potential claims regarding a potential claim against KPH, Inc.'s bid bond for Se Improvement Project No. 1310.*
- 18. Non-Agenda Items
- 19. Correspondence
- 20. Adjourn



West Fargo City Commission Meeting
Monday, May 7, 2018
Commission Chambers 5:30 PM

The West Fargo City Commission met on Monday, May 7, 2018, at 5:30 pm. Those present were Duane Hanson, Rich Mattern, Mark Simmons, Mike Thorstad and Mark Wentz. The President of the Board Rich Mattern called the meeting to order.

The Pledge of Allegiance was recited.

Commissioner Mattern advised that a discussion of a Temporary Bond for the Sheyenne Street project would be added to the Regular Agenda. Commissioner Wentz moved and Commissioner Thorstad seconded to approve the Order of Agenda with the change. No opposition. Motion carried.

Commissioner Hanson moved and Commissioner Wentz seconded to approve the minutes of the Monday, April 16, 2018 meeting. No opposition. Motion carried.

The Commission reviewed the Building Department Activity Report dated May 7, 2018 and Building Permits #118-173.

Commissioner Simmons moved and Commissioner Hanson seconded to approve the following items from the Consent Agenda:

- a. Bills
- b. Gaming Site Authorization for The Arc Upper Valley. Games to Be conducted: Bingo, Raffles, Pull Tabs, Electronic Pull Tabs, Twenty-One, Paddlewheel Tables on 7/1/18 to 6/30/19 at Bar 9: 1405 Prairie Parkway #301
- c. Gaming Site Authorization for Matpac Wrestling Club, Inc. Games to be conducted: Pull Tabs on 7/1/18 to 6/30/19 at Blarney Stone Pub, 1910 9 St E
- d. Gaming Site Authorization for Red River Human Services Foundation. Games to be conducted: Pull Tabs, Pull Tab Dispensing Device, Twenty-One, Paddlewheel Table on 7/1/18 to 6/30/19 at Town Hall Bar: 103 Main Ave West
- e. Games of Chance for Nativity Knights of Columbus. Games to be conducted: Raffle, Raffle Board on 9/8/2018 at Bonanzaville, 1351 Main Ave W
- f. Games of Chance for US Military Vets Motorcycle Club. Games to be conducted: Raffle on 5/15/18 to 9/14/18 at West Fargo VFW Post 7564, 308 Sheyenne St
- g. Approve reappointment of Dan Loegering to second term of Board of Directors for the West Fargo Municipal Airport (Term: 2018-2023)
- h. Resolution Approving Contract and Contractor's Bond for Sewer, Water, Storm and Street Improvement District No. 1315
- i. Resolution Approving Contract and Contractor's Bond in Street Improvement District No. 2253
- j. Resolution Approving Contract and Contractor's Bond in Sidewalk District No. 6054
- k. Re-approval of Final Plat for Geller's 4th Addition
- l. Amend KLJ Construction Engineering Contract to include Phase 1
- m. Approve Amendment No. 1 for MOU with Metro Cog

- n. Create Assessment District for Storm Sewer Improvement District No. 4064, Authorize Engineer to prepare Engineer's Report, Approve Engineer's Report for Storm Sewer Improvement District No. 4064, Authorize preparation of Plans & Specs, Approve Plans & Specs for Storm Sewer Improvement District No. 4064, Authorize Ad for Bids for Storm Sewer Improvement District No. 4064
- o. Approve Access Agreement for Sewer Improvement Project No. 1310
- p. Accept the Petition for Improvements for Sanitary Sewer, Water and Storm Sewer Improvement District No. 1318, Create Assessment District for Sanitary Sewer Water and Storm Sewer Improvement District No. 1318, Authorize Engineer to prepare Engineer's Report, Approve Engineer's Report for Sanitary Sewer, Water and Storm Sewer Improvement District No. 1318, Authorize preparation of Plans & Specs, Approve Plans & Specs for Sanitary Sewer, Water and Storm Sewer Improvement District No. 1318, Authorize Ad for Bids for Sanitary Sewer, Water and Storm Sewer District No. 1318

No opposition. Motion carried.

Director of Planning & Zoning, Tim Solberg appeared before the Commission for a 5:30pm First Reading and Public Hearing for the rezoning of Harper Heights 1st Addition. The Public Hearing was opened. Applicant Jim Twomey appeared before the Commission to give an update on the project timeline. There were no other public comments. The Public Hearing was closed. After discussion, Commissioner Hanson moved and Commissioner Simmons seconded to put on First Reading. No opposition. Motion carried.

Director of Planning & Zoning, Tim Solberg appeared before the Commission for a 5:30pm First Reading and Public Hearing for the rezoning from C-OP: Commercial Office Park to C: Light Commercial. The Public Hearing was opened. There was no public comment. The Public Hearing was closed. Commissioner Thorstad moved and Commissioner Wentz seconded to put on First Reading. No opposition. Motion carried.

Director of Planning & Zoning, Tim Solberg appeared before the Commission for a 5:30pm First Reading and Public Hearing on the Zoning Ordinance Amendment to Section 4-0407.4C. The Public Hearing was opened. There was no public comment. The Public Hearing was closed. After discussion, Commissioner Wentz moved and Commissioner Hanson seconded to put on First Reading. No opposition. Motion carried.

City Attorney John Shockley appeared before the Commission for a 5:30pm Public Hearing regarding the revisions to the truck route on Sheyenne Street. The Public Hearing was opened. West Fargo resident Frank Lenzmeier appeared before the Commission to ask if changing the truck route would have an impact on deliveries to businesses in the area, to which Commissioner Simmons answered that it will not. There was no other public comment. The Public Hearing was

closed. After discussion, Commissioner Simmons moved and Commissioner Hanson seconded to approve the changes to the truck route. No opposition. Motion carried.

Economic Development Specialist Callie Roth appeared before the Commission for a 5:30pm Public Hearing to add block in the Renaissance Zone. The Public Hearing was opened. There was no public comment. The Public Hearing was closed. Commissioner Wentz moved and Commissioner Simmons seconded to approve the addition to the Renaissance Zone. No opposition. Motion carried.

Economic Development Specialist Callie Roth appeared before the Commission to review a Renaissance Zone Application for the Halverson's Addition. After discussion, Commissioner Simmons moved and Commissioner Hanson seconded to approve the application. No opposition. Motion carried.

City Attorney John Shockley appeared before the Commission for a Second Reading of Ordinance No. 1114, Ingesting a Controlled Substance. There were no changes from the First Reading. After discussion, Commissioner Hanson moved and Commissioner Thorstad seconded to put on Second Reading. No opposition. Motion carried.

City Engineer Dustin Scott appeared before the Commission to review the bid tab for Storm Improvement District No. 4065, and award the contract to Dirt Dynamics. Commissioner Simmons moved and Commissioner Wentz seconded to approve awarding the contract to Dirt Dynamics. No opposition. Motion carried.

City of West Fargo resident Almir Jupic, 1985 Burlington Drive, and City of West Fargo resident Michael Syvertson, 1973 Burlington Drive, appeared before the Commission to address concerns over the pond on Burlington Drive. After discussion, no motion was made. Jupic and Sivertson will contact Tina Fisk and Dustin Scott to discuss pond/fountain cleanup options.

City Administrator Tina Fisk appeared before the Commission to review a liquor license application for Awake LLC, 1410 9 St E, Suite 501 in West Fargo. After discussion, Commissioner Thorstad moved and Commissioner Wentz seconded to deny the application for the liquor license. No opposition. Motion carried.

Commissioner Mattern and City Assessor Nick Lee appeared before the Commission to discuss city Property Tax Caps. After discussion, no action was requested of the Commission.

City Attorney John Shockley appeared before the Commission to discuss a Temporary Bond for the Sheyenne Street project. After discussion, Commissioner Hanson moved and Commissioner Simmons seconded to move forward with the process of obtaining the bond, and bringing a formal proposal back to the Commission. No opposition. Motion carried.

City Administrator Tina Fisk appeared before the Commission regarding the Administrator's Report and discussed the following:

- Planning & Zoning Commission
 - i. New time/date
 - ii. 2nd Tuesday of every month @5:30pm
 - 1. Next meeting tomorrow (May 8)
- Upcoming Events:
 - i. Leadership training with NDSU Coach
 - 1. Talk with Chief Janke
 - 2. May 17 @ 3pm
 - ii. Arbor Day Celebration
 - 1. Friday, May 18
 - 2. @ 1pm in City Hall Lobby
 - iii. Budweiser Clydesdales at VFW
 - 1. Saturday, May 19 @ 3pm
 - iv. League of Women Voters Candidate Forum
 - 1. Tuesday, May 22
 - 2. @ 5pm in Commission Chambers
- Budget meetings start in next few weeks
- Jenna working on Comp Study
 - i. Will send all job descriptions to company by end of May
 - ii. Hoping to have something back by end of summer
- Working with John Shockley to create onboarding binder for new officials
 - i. Will schedule meetings at a later date
- Follow up on idea of broadcasting Commission meetings live?
 - ii. YES
 - iii. Will move forward with IT
- Working with John Shockley on a Master Agreement for engineering services with Moore Engineering
 - i. Covers the following:
 - 1. General engineering services
 - 2. Building inspections
 - 3. Project based

City Attorney John Shockley appeared before the Commission to request an *Executive Session* pursuant to N.D.C.C. § 44-04-19.2 and N.D.C.C. § 44-04-19.1, subdivision 9, for the purpose of receiving an update from the City Attorney and providing negotiating instructions to the City Attorney regarding modifications, amendments and/or potential claims regarding a potential claim against KPH, Inc.'s bid bond for Se Improvement Project No. 1310.

Commissioner Hanson moved and Commissioner Wentz seconded to close the regular Commission Meeting and move into Executive Session. No opposition. Motion carried. Commissioner Mattern reconvened the regular City Commission Meeting at 7:04pm. Commissioner Hanson moved and Commissioner Wentz seconded to approve the additional negotiation instructions to the city attorney given at the Executive Session: a supplier substitution agreement the City of West Fargo and KPH. City Attorney John Shockley will bring back final form when reached, plus additional negotiating instructions given at the Executive Session.

There was no correspondence.

Commissioner Hanson moved and Commissioner Wentz seconded to adjourn the meeting. No opposition. Meeting adjourned.

Rich Mattern
President of the Board

Tina Fisk
City Auditor

Consent Agenda Item: a

05/08/18
17:26:03

CITY OF WEST FARGO, ND
Check Register
For the Accounting Period: 5/18

Page: 1 of 11
Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
77850	S	289 ACME TOOLS	7457.31	05/08/18	_____	CL 79104	210.00
						CL 79107	970.29
						CL 79155	1935.82
						CL 79178	2927.99
						CL 79213	218.37
						CL 79275	1101.49
						CL 79389	93.35
77851	S	3179 ADVANCED ENGINEERING & ENVIRONMENTAL SER	1477.50	05/08/18	_____	CL 79287	1477.50
77852	S	3192 ALERUS FINANCIAL, N.A.	25.00	05/08/18	_____	CL 79083	25.00
77853	S	2947 ALLSTATE PETERBILT OF FARGO	12.60	05/08/18	_____	CL 79218	12.60
77854	S	2950 ALPHA TRAINING & TACTICS LLC & SALES	1544.00	05/08/18	_____	CL 79409	1544.00
77855	S	317 AMERICAN WELDING & GAS, INC.	114.05	05/08/18	_____	CL 79384	114.05
77856	S	3032 AXON ENTERPRISE INC	3400.00	05/08/18	_____	CL 79193	3400.00
77857	S	3000 BAILEY NURSERIES, INC	8314.50	05/08/18	_____	CL 79351	8314.50
77858	S	43 BATTERIESPLUS c/o Bat 34 Inc	1646.87	05/08/18	_____	CL 79163	4.95
						CL 79197	4.95
						CL 79371	1636.97
77859	S	36 BERT'S TRUCK EQUIPMENT	33157.00	05/08/18	_____	CL 79122	26406.00
						CL 79170	6751.00
77860	S	999999 BETTY OLMSTEAD	250.00	05/08/18	_____	CL 79396	250.00
77861	S	1403 BLUE TARP FINANCIAL, INC	273.90	05/08/18	_____	CL 79129	67.98
						CL 79156	59.48
						CL 79263	50.00
						CL 79388	59.99
						CL 79391	36.45
77862	S	26 BORDER STATES ELECTRIC SUPPLY	9489.29	05/08/18	_____	CL 79120	84.88
						CL 79127	4275.00
						CL 79150	2623.55
						CL 79173	120.49
						CL 79211	67.37
						CL 79227	159.48
CL 79255	2158.52						
77863	S	73 BRAUN INTERTEC	4235.45	05/08/18	_____	CL 79116	540.25
						CL 79283	3695.20

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77864	S	652 BRESCO CORPORATION	5016.10	05/08/18	_____	CL 79125 CL 79254	16.10 5000.00
77865	S	953 BROCK WHITE COMPANY	346.10	05/08/18	_____	CL 79106	346.10
77866	S	16 BROKERAGE PRINTING	687.50	05/08/18	_____	CL 79202 CL 79269 CL 79338 CL 79348 CL 79361	113.00 213.90 68.75 226.45 65.40
77867	S	351 BUSINESS ESSENTIALS	759.52	05/08/18	_____	CL 79081 CL 79194 CL 79234 CL 79235 CL 79271 CL 79296	119.52 141.71 26.25 281.13 166.67 24.24
77868	S	3081 CALLIE ROTH	50.90	05/08/18	_____	CL 79334	50.90
77869	S	46 CASS RURAL WATER USERS	30.67	05/08/18	_____	CL 79322	30.67
77870	S	3200 CAYDEN BARTA	17.99	05/08/18	_____	CL 79343	17.99
77871	S	999999 CAYDEN BARTA	56.00	05/08/18	_____	CL 79186	56.00
77872	S	1512 CDW GOVERNMENT, INC	2458.50	05/08/18	_____	CL 79196 CL 79250 CL 79309	1814.96 78.52 565.02
77873	S	3045 CENTURY AMOCO, LLC	13971.35	05/08/18	_____	CL 79183	13971.35
77874	S	1777 CENTURY LINK	224.54	05/08/18	_____	CL 79417	224.54
77875	S	923 CHRIS DAVIDSON	230.00	05/08/18	_____	CL 79185	230.00
77876	S	111 CITY OF FARGO	60616.27	05/08/18	_____	CL 79253 CL 79353	59946.27 670.00
77877	S	66 CITY OF WEST FARGO-PETTY CASH	319.00	05/08/18	_____	CL 79291	319.00
77878	S	3021 CIVICPLUS	998.00	05/08/18	_____	CL 79225	998.00
77879	S	1904 CODE 4 SERVICES, INC	4330.82	05/08/18	_____	CL 79087 CL 79195 CL 79230	3265.94 877.88 187.00

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
77880	S	999999 CONSOLIDATED COMMUNICATIONS	1783.60	05/08/18			
						CL 79079	1783.60
77881	S	24 CULLIGAN WATER CONDITIONING	30.00	05/08/18			
						CL 79346	30.00
77882	S	65 CURT'S LOCK & KEY	474.48	05/08/18			
						CL 79212	474.48
77883	S	182 DAKOTA AG COOPERATIVE - DIV OF CHS INC	1367.50	05/08/18			
						CL 79165	1367.50
77884	S	1675 DAKOTA FLUID POWER, INC	405.81	05/08/18			
						CL 79094	152.86
						CL 79103	165.34
						CL 79137	87.61
77885	S	79 DAKOTA HOSE & EQUIP	376.66	05/08/18			
						CL 79278	376.66
77886	S	624 DAKOTA SUPPLY GROUP	434.74	05/08/18			
						CL 79210	242.81
						CL 79264	160.55
						CL 79385	31.38
77887	S	856 DAVE'S WEST FARGO TIRE	371.49	05/08/18			
						CL 79171	113.90
						CL 79172	36.52
						CL 79319	115.35
						CL 79326	105.72
77888	S	1121 DAWSON INSURANCE	3432.00	05/08/18			
						CL 79246	3432.00
77889	S	2948 DELTA 54 AVIATION LLC	3695.34	05/08/18			
						CL 79332	3695.34
77890	S	1243 DEREK CRUFF	108.00	05/08/18			
						CL 79307	108.00
77891	S	807 DISCOVERY BENEFITS, INC.	467.75	05/08/18			
						CL 79416	467.75
77892	S	2583 DOUBLE TREE BY HILTON	4333.73	05/08/18			
						CL 79357	4333.73
77893	S	2225 DTN, LLC	39.75	05/08/18			
						CL 79126	39.75
77894	S	2100 EAGLE RUN CROSSING LLC	1298.45	05/08/18			
						CL 79131	798.45
						CL 79336	500.00
77895	S	1502 EIDE BAILLY	450.00	05/08/18			
						CL 79405	450.00
77896	S	3199 Epic Welding & Manufacturing	1660.00	05/08/18			
						CL 79154	1660.00
77897	S	963 EXCAVATING, INC.	732.00	05/08/18			
						CL 79130	732.00
77898	S	1954 FAITH LUTHERAN CHURCH	1260.00	05/08/18			
						CL 79406	1260.00
77899	S	131 FARGO TRACTOR	421.43	05/08/18			
						CL 79331	421.43

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77900	S	1648 FARSTAD OIL, INC	361.22	05/08/18	_____	CL 79364 CL 79390	262.60 98.62
77901	S	2387 FERGUSON ENTERPRISES #3093	37.23	05/08/18	_____	CL 79368	37.23
77902	S	329 FERGUSON WATERWORKS #2516	7311.09	05/08/18	_____	CL 79102 CL 79175 CL 79387	4052.00 2705.92 553.17
77903	S	3188 FIREHOUSE SUBS	143.97	05/08/18	_____	CL 79084	143.97
77904	S	55 FLEETPRIDE	6.51	05/08/18	_____	CL 79382	6.51
77905	S	1347 FM SERTOMA CLUB	70.00	05/08/18	_____	CL 79245	70.00
77906	S	104 FORUM COMMUNICATIONS	777.83	05/08/18	_____	CL 79282 CL 79323 CL 79324	349.92 121.50 306.41
77907	S	3063 FRONTLINE PLUS FIRE & RESCUE	30750.00	05/08/18	_____	CL 79356	30750.00
77908	S	139 FRS INDUSTRIES, INC.	319.60	05/08/18	_____	CL 79115 CL 79300	259.15 60.45
77909	S	1857 G & K SERVICES - FARGO	81.19	05/08/18	_____	CL 79177	81.19
77910	S	3202 GALLOW TECHNOLOGIES	406.20	05/08/18	_____	CL 79295	406.20
77911	S	155 GALLS, LLC	7104.39	05/08/18	_____	CL 79095 CL 79292 CL 79311	1747.68 2292.83 3063.88
77912	S	93 GATEWAY CHEVROLET	440.72	05/08/18	_____	CL 79168 CL 79169	220.36 220.36
77913	S	156 GENERAL EQUIP & SUPPLIES	1068.93	05/08/18	_____	CL 79217	1068.93
77914	S	2558 GOODYEAR COMMERCIAL TIRE	4784.99	05/08/18	_____	CL 79121 CL 79209 CL 79366	1781.26 2149.40 854.33
77915	S	2877 GREATAMERICA FINANCIAL SERVICES	881.14	05/08/18	_____	CL 79078 CL 79243	704.51 176.63
77916	S	2318 HABERDASHERY	191.46	05/08/18	_____	CL 79407	191.46
77917	S	135 HAWKINS WTR TREATMENT	4882.50	05/08/18	_____	CL 79105	4882.50

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77918	S	3059 HEITH JANKE	289.12	05/08/18			
						CL 79207	289.12
77919	S	817 HOLTZ INDUSTRIES INC	221.90	05/08/18			
						CL 79124	221.90
77920	S	1226 HP INC.	4181.84	05/08/18			
						CL 79161	2169.28
						CL 79244	326.00
						CL 79294	1686.56
77921	S	687 INFORMATION TECHNOLOGY DEPT	664.05	05/08/18			
						CL 79344	664.05
77922	S	2500 INLAND TRUCK PARTS & SERVICE	47.39	05/08/18			
						CL 79360	47.39
77923	S	1012 INTERSTATE POWER SYSTEMS, INC	1.40	05/08/18			
						CL 79316	1.40
77924	S	1400 IVORY LEATHERS INC	12.00	05/08/18			
						CL 79298	12.00
77925	S	233 J & L SPORTS	199.95	05/08/18			
						CL 79176	70.00
						CL 79339	129.95
77926	S	811 JASON ANDERSON	187.46	05/08/18			
						CL 79189	187.46
77927	S	2886 JENNA WILM	1137.05	05/08/18			
						CL 79320	1137.05
77928	S	1056 JOB SERVICE NORTH DAKOTA	6581.11	05/08/18			
						CL 79281	6581.11
77929	S	2817 JOE SOLBERG	100.86	05/08/18			
						CL 79304	100.86
77930	S	3074 JOHN'S REFRIGERATION & ELECTRIC, INC.	202953.52	05/08/18			
						CL 79402	202953.52
77931	S	999999 KATIE BLUE	20.88	05/08/18			
						CL 79327	20.88
77932	S	2596 KIA OF FARGO	118.26	05/08/18			
						CL 79099	118.26
77933	S	2325 KUSTOM KONCEPTS	1838.11	05/08/18			
						CL 79092	134.55
						CL 79204	1627.56
						CL 79260	76.00
77934	S	2508 KYLE HINRICHS	48.75	05/08/18			
						CL 79306	48.75
77935	S	578 LARRY WEIL	35.00	05/08/18			
						CL 79321	35.00
77936	S	277 LARSONS WELDING/MACHINE	186.00	05/08/18			
						CL 79312	186.00
77937	S	767 LASER SYSTEMS	2610.90	05/08/18			
						CL 79329	2610.90
77938	S	705 LAWSON PRODUCTS	405.41	05/08/18			
						CL 79101	405.41

Claim Checks

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77939	S	711 LUTHER FAMILY FORD	116.29	05/08/18	_____	CL 79097 CL 79365	82.32 33.97
77940	S	301 MACS INC	1136.72	05/08/18	_____	CL 79174 CL 79216 CL 79266 CL 79398	902.35 40.66 33.37 160.34
77941	S	1407 MARGY LARSON	230.00	05/08/18	_____	CL 79187	230.00
77942	S	2457 MATT MARSHALL	135.50	05/08/18	_____	CL 79237	135.50
77943	S	3119 MATT RETKA	50.00	05/08/18	_____	CL 79330	50.00
77944	S	299 MENARDS	1154.37	05/08/18	_____	CL 79123 CL 79138 CL 79151 CL 79214 CL 79317 CL 79400	214.23 14.42 20.79 89.99 537.42 277.52
77945	S	323 METRO COG	500.35	05/08/18	_____	CL 79286	500.35
77946	S	2734 MICHAEL PIETRON	80.00	05/08/18	_____	CL 79303	80.00
77947	S	2766 MIDCONTINENT COMMUNICATIONS	506.48	05/08/18	_____	CL 79220 CL 79293	85.00 421.48
77948	S	102 MIDSTATES WIRELESS	224.72	05/08/18	_____	CL 79085 CL 79383	62.50 162.22
77949	S	927 MIDWEST MACHINE TOOL SUPPLY	601.87	05/08/18	_____	CL 79367	601.87
77950	S	2878 MINNEAPOLIS FINANCE DEPARTMENT	204.00	05/08/18	_____	CL 79337	204.00
77951	S	772 MINNKOTA	49.98	05/08/18	_____	CL 79203	49.98
77952	S	305 MOORE ENGINEERING	456020.12	05/08/18	_____	CL 79404 CL 79411	76250.00 379770.12
77953	S	673 MOORHEAD ELECTRIC	81159.71	05/08/18	_____	CL 79403	81159.71
77954	S	2753 MOUNTAIN PLAINS YOUTH SERVICES/YOUTHWORK	12500.00	05/08/18	_____	CL 79410	12500.00
77955	S	628 MTW TOWING	105.00	05/08/18	_____	CL 79088	105.00
77956	S	695 NASRO	1390.00	05/08/18	_____	CL 79140 CL 79318	1000.00 390.00

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
77957	S	895 ND INSURANCE DEPT.	64.42	05/08/18			
						CL 79240	64.42
77958	S	1906 ND PUBLIC FINANCE AUTHORITY	20967.92	05/08/18			
						CL 79236	20967.92
77959	S	281 NDACO RESOURCES GROUP	507.00	05/08/18			
						CL 79200	507.00
77960	S	325 NDPA	55.00	05/08/18			
						CL 79080	55.00
77961	S	756 NELCO FIRST AID	133.75	05/08/18			
						CL 79257	133.75
77962	S	1600 NELSON AUTO CENTER FLEET DEPT	30185.15	05/08/18			
						CL 79268	30185.15
77963	S	364 NELSON INTERNATIONAL	434.85	05/08/18			
						CL 79134	210.00
						CL 79135	224.85
77964	S	271 NETWORK CENTER COMMUNICATIONS	23798.68	05/08/18			
						CL 79248	4376.00
						CL 79249	235.00
						CL 79285	16924.68
						CL 79341	2263.00
77965	S	2261 NETWORK CENTER INCORPORATED	33913.73	05/08/18			
						CL 79242	80.00
						CL 79415	33833.73
77966	S	2801 NETWORK SERVICES COMPANY	1024.04	05/08/18			
						CL 79153	40.25
						CL 79259	983.79
77967	S	3185 NEXT LEVEL TINTING	330.00	05/08/18			
						CL 79086	330.00
77968	S	2826 NORIDIAN MUTUAL INSURANCE CO	61.20	05/08/18			
						CL 79251	61.20
77969	S	2035 NORTH CENTRAL RENTAL & LEASING, INC	78880.00	05/08/18			
						CL 79252	78880.00
77970	S	3201 NORTH DAKOTA PSYCHOLOGICAL ASSOCIATION	400.00	05/08/18			
						CL 79233	400.00
77971	S	328 NORTHERN ENGINE & SUPPL	84.74	05/08/18			
						CL 79223	84.74
77972	S	322 NOVA FIRE PROTECTION	270.00	05/08/18			
						CL 79277	270.00
77973	S	1774 O'REILLY AUTOMOTIVE STORES, INC	1587.21	05/08/18			
						CL 79096	18.43
						CL 79279	51.69
						CL 79354	1517.09
77974	S	350 OFFICE OF THE STATE AUDITOR	27950.00	05/08/18			
						CL 79350	27950.00
77975	S	353 OHNSTAD TWICHELL	143115.16	05/08/18			
						CL 79345	143115.16
77976	S	352 OK TIRE	3869.02	05/08/18			
						CL 79358	3869.02

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
77977	S	399 OLYMPIC SALES	8534.80	05/08/18	_____	CL 79222 CL 79270	596.80 7938.00
77978	S	631 ONE CALL CONCEPT	712.25	05/08/18	_____	CL 79355	712.25
77979	S	276 OSTROMS ACE HARDWARE	1665.05	05/08/18	_____	CL 79228 CL 79231 CL 79232 CL 79256 CL 79397	95.71 12.99 51.34 1457.05 47.96
77980	S	563 PETRO SERVE USA	27285.98	05/08/18	_____	CL 79133 CL 79205 CL 79340 CL 79412	3721.61 116.99 126.47 23320.91
77981	S	1987 PETSMAST	168.54	05/08/18	_____	CL 79082 CL 79110	78.57 89.97
77982	S	3180 PHOENIX FABRICATORS AND ERECTORS	95040.00	05/08/18	_____	CL 79399	95040.00
77983	S	360 PIONEER RIM/WHEEL	118.89	05/08/18	_____	CL 79179 CL 79180 CL 79181	11.31 103.28 4.30
77984	S	3067 PLATINUM CHEMICALS	1090.00	05/08/18	_____	CL 79349	1090.00
77985	S	411 POWER PLAN OIB	99.51	05/08/18	_____	CL 79313	99.51
77986	S	1166 PRODUCTIVITY PLUS ACCOUNT	1371.18	05/08/18	_____	CL 79164 CL 79393	747.18 624.00
77987	S	1253 PROTECTION SYSTEMS, INC	2546.00	05/08/18	_____	CL 79284	2546.00
77988	S	1610 RADCO, A DIVISION OF SILVER STAR INDUSTR	299.85	05/08/18	_____	CL 79315	299.85
77989	S	3204 RECORD KEEPERS	32.00	05/08/18	_____	CL 79395	32.00
77990	S	3203 RED RIVER TITLE SERVICES, INC.	335.00	05/08/18	_____	CL 79289	335.00
77991	S	2291 RYAN WUOLLET	397.31	05/08/18	_____	CL 79188	397.31
77992	S	452 SAM'S CLUB	318.11	05/08/18	_____	CL 79139 CL 79199 CL 79267 CL 79328	12.74 3.36 145.04 156.97

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
77993	S	437 SANDY'S DONUTS	101.85	05/08/18	_____	CL 79206 CL 79238	53.85 48.00
77994	S	454 SANITATION PRODUCTS	2206.92	05/08/18	_____	CL 79272	2206.92
77995	S	2632 SARAHANNE SUPLER	80.00	05/08/18	_____	CL 79301	80.00
77996	S	450 SCHEELS	62.49	05/08/18	_____	CL 79089	62.49
77997	S	459 SHERWIN WILLIAMS	408.34	05/08/18	_____	CL 79219	408.34
77998	S	2256 SIGN A RAMA	236.60	05/08/18	_____	CL 79098	236.60
77999	S	2655 SIMPLIFILE	500.00	05/08/18	_____	CL 79241	500.00
78000	S	1081 SOUTHEAST CASS WATER RESOURCE DISTRICT	10649.38	05/08/18	_____	CL 79290	10649.38
78001	S	274 STEVE MOTTINGER	4250.00	05/08/18	_____	CL 79335	4250.00
78002	S	2980 STRAHL LLC	1260.00	05/08/18	_____	CL 79158	1260.00
78003	S	38 STRATA CORPORATION	887.36	05/08/18	_____	CL 79359 CL 79392	559.36 328.00
78004	S	733 SWANSTON EQUIPMENT CORP.	1128.01	05/08/18	_____	CL 79147 CL 79148 CL 79149 CL 79314 CL 79386	418.69 349.08 157.24 162.50 40.50
78005	S	1225 T.R.S. INDUSTRIES, INC	600.00	05/08/18	_____	CL 79262	600.00
78006	S	2272 TALENT PRODUCTIONS	550.00	05/08/18	_____	CL 79182	550.00
78007	S	2491 TEAM LABORATORY CHEMICAL CORP	4050.00	05/08/18	_____	CL 79347 CL 79363	1350.00 2700.00
78008	S	1156 TESSMAN	450.00	05/08/18	_____	CL 79265	450.00
78009	S	1900 THE UPS STORE #5998	118.40	05/08/18	_____	CL 79100 CL 79274 CL 79352 CL 79369	19.37 73.92 12.36 12.75
78010	S	1734 THOMAS CLARK	1173.82	05/08/18	_____	CL 79258	1173.82
78011	S	812 TIM RUNCORN	123.00	05/08/18	_____	CL 79305	123.00

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
78012	S	2253 TITAN MACHINERY-SHAKOPEE	8160.99	05/08/18	_____	CL 79273 CL 79394	8087.00 73.99
78013	S	2952 Town Planning & Urban Design Collaborati	6600.00	05/08/18	_____	CL 79310	6600.00
78014	S	2604 TRANSUNION RISK AND ALTERNATIVE	100.60	05/08/18	_____	CL 79308	100.60
78015	S	1495 TRAVIS JOHNSON	80.00	05/08/18	_____	CL 79302	80.00
78016	S	665 TWIN CITY GARAGE DOOR	120.00	05/08/18	_____	CL 79093	120.00
78017	S	784 UNITED POWER EQUIPMENT	38.50	05/08/18	_____	CL 79362	38.50
78018	S	1267 VERIZON WIRELESS	9654.03	05/08/18	_____	CL 79091	9654.03
78019	S	2435 VISA POLICE	6180.60	05/08/18	_____	CL 79413	6180.60
78020	S	1346 VISTO'S TRAILER SALES	393.66	05/08/18	_____	CL 79167 CL 79280 CL 79370	54.73 248.17 90.76
78021	S	544 WALLWORK TRUCK CENTER	40.82	05/08/18	_____	CL 79276	40.82
78022	S	576 WALMART COMMUNITY	40.36	05/08/18	_____	CL 79198	40.36
78023	S	2740 WASTE MANAGEMENT OF WI-MN	6560.01	05/08/18	_____	CL 79401	6560.01
78024	S	3196 WERNER ELECTRIC SUPPLY FARGO	2080.80	05/08/18	_____	CL 79128	2080.80
78025	S	2625 WEST FARGO POLICE EXPLORER POST	105.13	05/08/18	_____	CL 79299	105.13
78026	S	2184 WEST SIDE STEEL	544.03	05/08/18	_____	CL 79108 CL 79152 CL 79215 CL 79261	228.95 28.32 226.20 60.56
78027	S	549 WF PUB SCHOOLS DIST #6	12215.00	05/08/18	_____	CL 79226 CL 79297 CL 79333	11990.00 150.00 75.00
78028	S	3205 WHISTLE EDITORIAL	1140.00	05/08/18	_____	CL 79414	1140.00
78029	S	338 XCEL ENERGY	1473.97	05/08/18	_____	CL 79325 CL 79408 CL 79418 CL 79419	1202.18 18.70 115.11 137.98

05/08/18
17:26:03

CITY OF WEST FARGO, ND
Check Register
For the Accounting Period: 5/18

Page: 11 of 11
Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
78030	S	582 ZEP MANUFACTURING	3635.76	05/08/18	_____	CL 79166 CL 79221	767.07 2868.69
78031	S	3032 AXON ENTERPRISE INC	188.00	05/08/18	_____	CL 79229	188.00
78032	S	2188 PRO IMAGE	211.00	05/08/18	_____	CL 79201	211.00
Total for Claim Checks			1618324.27				
Count for Claim Checks			183				

* denotes missing check number(s)

of Checks: 183 Total: 1618324.27



GAMING SITE AUTHORIZATION
 OFFICE OF ATTORNEY GENERAL
 SFN 17996 (02/2018)

G - _____ (____) _____ Site License Number (Attorney General Use Only)
--

Full, Legal Name of Gaming Organization Team Makers Club, Inc
--

The above organization is hereby authorized to conduct games of chance under the license granted by the Attorney General of the State of North Dakota at the following location

Name of Location Hooligans			
Street 3330 Sheyenne St S	City West Fargo	ZIP Code 58078	County Cass
Beginning Date(s) Authorized 7/1/18	Ending Date(s) Authorized 6/30/19	Number of twenty-one tables if zero, enter "0": 1	
Specific location where games of chance will be conducted and played at the site (required) Entire lounge and patio, excludng any bathrooms and entryways			
If conducting Raffle or Poker activity provide date(s) or month(s) of event(s) if known			

RESTRICTIONS (City/County Use Only)	
Days of week of gaming operations (if restricted)	Hours of gaming (if restricted)

ACTIVITY TO BE CONDUCTED Please check all applicable games to be conducted at site (required)

<input type="checkbox"/> Bingo	<input type="checkbox"/> Club Special	<input type="checkbox"/> Sports Pools
<input checked="" type="checkbox"/> ELECTRONIC Quick Shot Bingo	<input type="checkbox"/> Tip Board	<input checked="" type="checkbox"/> Twenty-One
<input checked="" type="checkbox"/> Raffles	<input type="checkbox"/> Seal Board	<input checked="" type="checkbox"/> Poker
<input checked="" type="checkbox"/> ELECTRONIC 50/50 Raffle	<input type="checkbox"/> Punchboard	<input type="checkbox"/> Calcuttas
<input checked="" type="checkbox"/> Pull Tab Jar	<input type="checkbox"/> Prize Board	<input type="checkbox"/> Paddlewheels with Tickets
<input checked="" type="checkbox"/> Pull Tab Dispensing Device	<input type="checkbox"/> Prize Board Dispensing Device	<input type="checkbox"/> Paddlewheel Table
<input checked="" type="checkbox"/> ELECTRONIC Pull Tab Device		

APPROVALS	
Attorney General	Date
Signature of City/County Official	Date
PRINT Name and official position of person signing on behalf of city/county above	

INSTRUCTIONS:

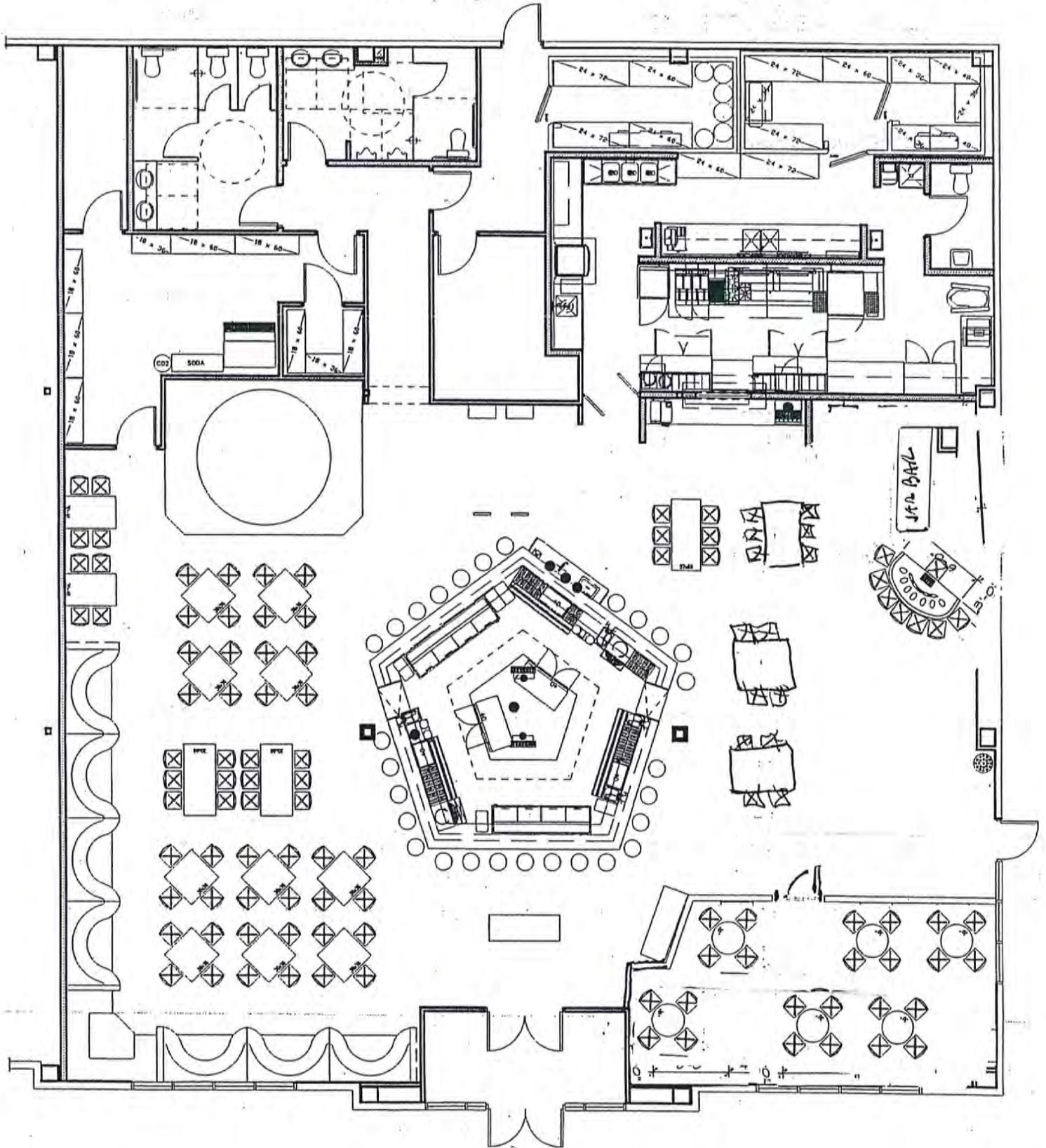
1. City/County-Retain a **copy** of the Site Authorization for your files.
2. City/County-Return the **original** Site Authorization form to the Organization.
3. Organizations - Send the **original, signed**, Site Authorization to the Office of Attorney General with any other applicable licensing forms for final approval.

RETURN ALL DOCUMENTS TO:

Office of Attorney General
 Licensing Section
 600 E Boulevard Ave, Dept. 125
 Bismarck, ND 58505-0040
 Telephone: 701-328-2329 OR 800-326-9240

*ck# 013911
 per 5/9/18
 \$100*

Hooligan's - WF





GAMING SITE AUTHORIZATION
 OFFICE OF ATTORNEY GENERAL
 SFN 17996 (02/2018)

G - _____ (_____) _____ Site License Number (Attorney General Use Only)

Full, Legal Name of Gaming Organization **Team Makers Club, Inc**

The above organization is hereby authorized to conduct games of chance under the license granted by the Attorney General of the State of North Dakota at the following location

Name of Location		Bar Code	
Street	835 23rd Ave. E. #207	City	West Fargo
		ZIP Code	58078
		County	Cass
Beginning Date(s) Authorized	7/1/18	Ending Date(s) Authorized	6/30/19
		Number of twenty-one tables if zero, enter "0":	1
Specific location where games of chance will be conducted <u>and</u> played at the site (required)			
Entire lounge and patio, excluding any bathrooms and entryways			
If conducting Raffle or Poker activity provide date(s) or month(s) of event(s) if known			

RESTRICTIONS (City/County Use Only)	
Days of week of gaming operations (if restricted)	Hours of gaming (if restricted)

ACTIVITY TO BE CONDUCTED Please check all applicable games to be conducted at site (required)

<input type="checkbox"/> Bingo	<input type="checkbox"/> Club Special	<input type="checkbox"/> Sports Pools
<input type="checkbox"/> ELECTRONIC Quick Shot Bingo	<input type="checkbox"/> Tip Board	<input checked="" type="checkbox"/> Twenty-One
<input type="checkbox"/> Raffles	<input type="checkbox"/> Seal Board	<input checked="" type="checkbox"/> Poker
<input checked="" type="checkbox"/> ELECTRONIC 50/50 Raffle	<input type="checkbox"/> Punchboard	<input type="checkbox"/> Calcuttas
<input checked="" type="checkbox"/> Pull Tab Jar	<input type="checkbox"/> Prize Board	<input type="checkbox"/> Paddlewheels with Tickets
<input type="checkbox"/> Pull Tab Dispensing Device	<input type="checkbox"/> Prize Board Dispensing Device	<input type="checkbox"/> Paddlewheel Table
<input checked="" type="checkbox"/> ELECTRONIC Pull Tab Device		

APPROVALS	
Attorney General	Date
Signature of City/County Official	Date
PRINT Name and official position of person signing on behalf of city/county above	

INSTRUCTIONS:

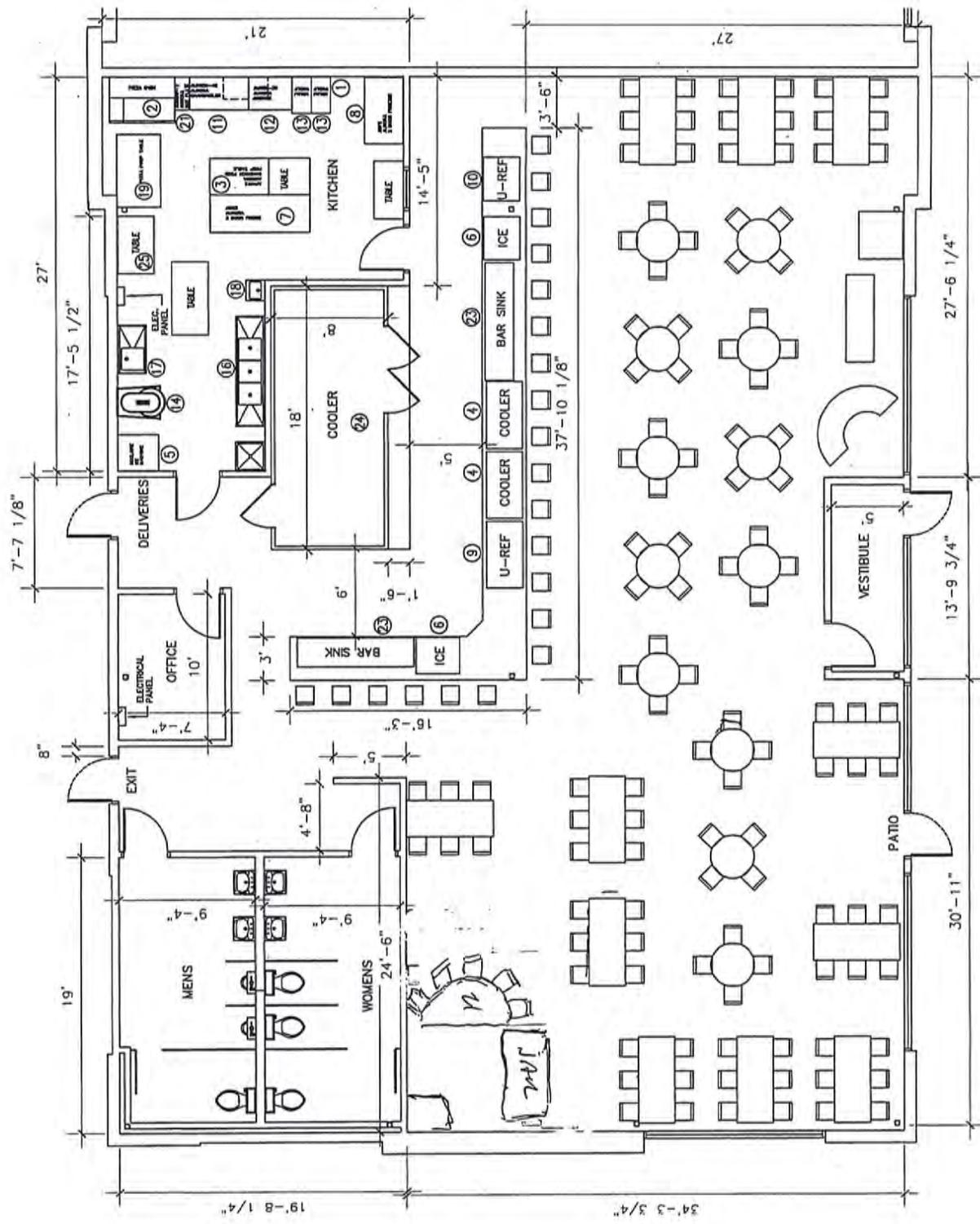
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RETURN ALL DOCUMENTS TO:

Office of Attorney General
 Licensing Section
 600 E Boulevard Ave, Dept. 125
 Bismarck, ND 58505-0040
 Telephone: 701-328-2329 **OR** 800-326-9240

*CK#013912
 pdl 5/9/18 #100*

BAR CODES



Consent Agenda Item: e

05/15/18
15:46:36

CITY OF WEST FARGO, ND
Cash Report
For the Accounting Period: 4/18

Page: 1 of 6
Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL						
101000 CASH - OPERATING	16,460,183.55	1,051,522.53	1,958.74	476.43	1,358,828.01	16,154,360.38
1001 GENERAL FUND RESERVE						
101000 CASH - OPERATING	9,882,698.05	21,235.63	0.00	0.00	1,365.85	9,902,567.83
2000 SALES TAX						
101000 CASH - OPERATING	6,646,115.75	472,780.41	0.00	4,060,409.86	0.00	3,058,486.30
2030 CITY'S SHARE OF SPECIALS						
101000 CASH - OPERATING	11,390.72	2,520.87	0.00	0.00	0.00	13,911.59
2050 PARK						
101000 CASH - OPERATING	0.00	160,378.44	0.00	0.00	0.00	160,378.44
2060 FIRE FUND						
101000 CASH - OPERATING	1,069,865.78	34,046.91	0.00	0.00	84,733.28	1,019,179.41
2110 GAMING FUNDS						
101000 CASH - OPERATING	51,766.25	3,390.16	0.00	0.00	0.00	55,156.41
2130 MUNICIPAL HIGHWAY FUND						
101000 CASH - OPERATING	772,682.48	127,411.68	0.00	0.00	0.00	900,094.16
2140 TOURIST & EVENT COMMITTEE						
101000 CASH - OPERATING	57,724.82	550.36	0.00	0.00	0.00	58,275.18
2141 FM CONVENTION VISITOR'S BUREAU						
101000 CASH - OPERATING	0.00	20,195.49	0.00	0.00	20,195.49	0.00
2160 CASH IN LIEU OF LAND DEDICATION						
101000 CASH - OPERATING	354,139.88	0.00	0.00	0.00	0.00	354,139.88
2200 VECTOR CONTROL						
101000 CASH - OPERATING	63,163.96	7,646.50	95.00	6.13	0.00	70,899.33
2210 FORESTRY						
101000 CASH - OPERATING	110,613.94	7,877.96	83.00	6.13	36,737.07	81,831.70
2230 CITY UTILITY						
101000 CASH - OPERATING	281,461.72	8,420.53	0.00	0.00	8,886.71	280,995.54
2500 NIGHT TO UNITE						
101000 CASH - OPERATING	1,016.74	200.00	0.00	0.00	0.00	1,216.74
2600 FUTURE BUILDING						
101000 CASH - OPERATING	134,372.65	117.22	0.00	0.00	0.00	134,489.87
2800 WEST FEST						
101000 CASH - OPERATING	30,113.82	0.00	0.00	0.00	0.00	30,113.82
2900 CRUISE NIGHT						
101000 CASH - OPERATING	11,648.24	6,740.00	0.00	0.00	0.00	18,388.24
2950 ASSET FORFEITURES						
101000 CASH - OPERATING	77,535.00	10,034.92	0.00	0.00	0.00	87,569.92
102000 Cash - Restricted	43,046.00	0.00	0.00	9,195.00	1,077.00	32,774.00
Total Fund	120,581.00	10,034.92		9,195.00	1,077.00	120,343.92
2960 ECONOMIC DEVELOPMENT						
101000 CASH - OPERATING	116,307.60	578,618.78	0.00	0.00	5,583.00	689,343.38
2970 CAPITAL IMPROVEMENTS						
101000 CASH - OPERATING	6,192,009.70	1,743,418.98	0.00	0.00	18,495.85	7,916,932.83
2980 SOUTH FACILITIES HOOKUP						
101000 CASH - OPERATING	2,874,590.56	2,507.65	0.00	0.00	0.00	2,877,098.21

CITY OF WEST FARGO, ND
Cash Report
For the Accounting Period: 4/18

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
3339 RIB - 2011 SERIES C						
101000 CASH - OPERATING	2,494,292.40	3,325.45	0.00	0.00	563,893.00	1,933,724.85
3340 RIB 2011 B (recall 2004B)						
101000 CASH - OPERATING	288,514.22	10,174.51	0.00	0.00	306,644.75	-7,956.02
3341 RIB 2011 A (recall 2005A)						
101000 CASH - OPERATING	1,853,790.89	8,832.23	0.00	0.00	597,459.75	1,265,163.37
3344 6043 SIDEWALK WARRANTS 2006						
101000 CASH - OPERATING	-28,648.21	29.70	0.00	0.00	0.00	-28,618.51
3345 SIDEWALK 6042 WARRANTS 2005						
101000 CASH - OPERATING	24,480.72	21.36	0.00	0.00	0.00	24,502.08
3347 SIDEWALK 6044 WARRANTS 2007						
101000 CASH - OPERATING	24,486.70	21.36	0.00	0.00	21,157.00	3,351.06
3348 RIB 2008-B						
101000 CASH - OPERATING	286,940.29	505.06	0.00	286,821.90	0.00	623.45
3349 RIB 2008 - C						
101000 CASH - OPERATING	2,278,743.78	31,591.33	0.00	0.00	536,639.00	1,773,696.11
3351 R.I.B. 2009 A (from 2001/2001C/2002						
101000 CASH - OPERATING	568,672.64	61.27	0.00	0.00	0.00	568,733.91
3353 RIB 2009 B (from 2003 C & 2003 D)						
101000 CASH - OPERATING	420,451.19	3,036.54	0.00	0.00	295,397.00	128,090.73
3355 REFUND BOND 2005C						
101000 CASH - OPERATING	32,878.49	28.68	0.00	0.00	0.00	32,907.17
3360 RIB 2012B (Ref 2006A)						
101000 CASH - OPERATING	407,179.86	5,006.57	0.00	0.00	669,306.75	-257,120.32
3365 RIB 2007A						
101000 CASH - OPERATING	1,495,457.61	4,549.92	0.00	1,496,589.30	0.00	3,418.23
3366 RIB 2007-B						
101000 CASH - OPERATING	1,512,820.91	1,526.41	0.00	1,511,828.43	0.00	2,518.89
3368 GO BONDS OF 2009						
101000 CASH - OPERATING	0.00	0.00	0.00	0.00	111,572.75	-111,572.75
3369 MUNICIPAL BONDS 2009 NDPFA						
101000 CASH - OPERATING	207,490.23	2,692.29	0.00	0.00	0.00	210,182.52
3370 R.I.B. 2009 SERIES C						
101000 CASH - OPERATING	1,154,366.10	8,354.14	0.00	0.00	437,402.75	725,317.49
3371 R.I.B. 2010 A (refund of 2003E & 2004A)						
101000 CASH - OPERATING	1,804,739.43	45,239.32	0.00	0.00	625,915.25	1,224,063.50
3372 REFUNDING IMPROVEMENT BONDS 2010 B						
101000 CASH - OPERATING	853,202.99	13,224.63	0.00	0.00	403,372.25	463,055.37
3373 SIDEWALK REFUNDING BONDS 2010						
101000 CASH - OPERATING	122,880.29	162.41	0.00	0.00	52,286.00	70,756.70
3375 RIB - 2012A						
101000 CASH - OPERATING	3,380,015.79	48,659.25	0.00	0.00	951,561.77	2,477,113.27
3376 SIDEWALK REFUNDING BONDS OF 2012						
101000 CASH - OPERATING	46,978.45	40.98	0.00	0.00	16,683.75	30,335.68
3377 RIB 2012-C (Ref 2005B & 2005D)						
101000 CASH - OPERATING	1,575,013.38	9,091.33	0.00	1,574,069.45	0.00	10,035.26

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
3378 RIB 2012-D						
101000 CASH - OPERATING	6,249,941.79	74,908.44	0.00	0.00	1,968,655.01	4,356,195.22
3379 2012 Sales Tax Bonds - COSTCO						
101000 CASH - OPERATING	537,606.01	468.98	0.00	0.00	194,617.00	343,457.99
3380 RESERVE FUND FOR 2012 SALES TAX BONDS						
101000 CASH - OPERATING	207,653.61	181.15	0.00	0.00	0.00	207,834.76
3381 RIB 2013A						
101000 CASH - OPERATING	2,561,424.02	7,226.26	0.00	0.00	892,895.00	1,675,755.28
3382 RIB 2013B						
101000 CASH - OPERATING	2,637,987.75	56,089.54	0.00	0.00	836,038.88	1,858,038.41
3383 2012 SIDEWALK DISTRICT (6050)						
101000 CASH - OPERATING	-94,611.13	7,235.90	0.00	0.00	0.00	-87,375.23
3384 2014A REFUNDING IMPROVEMENT BOND						
101000 CASH - OPERATING	1,736,104.30	34,972.11	0.00	0.00	1,098,534.49	672,541.92
3385 2014B REFUNDING IMPROVEMENT BOND						
101000 CASH - OPERATING	868,968.11	185,554.62	0.00	0.00	1,300,616.50	-246,093.77
3386 2015A RIB						
101000 CASH - OPERATING	4,129,719.58	86,890.81	0.00	0.00	1,923,751.00	2,292,859.39
3387 2015B RIB						
101000 CASH - OPERATING	3,976,454.31	35,090.97	0.00	0.00	1,425,551.00	2,585,994.28
3388 2016A RIB						
101000 CASH - OPERATING	3,325,884.91	137,892.97	0.00	0.00	1,834,787.37	1,628,990.51
3389 2017A RIB						
101000 CASH - OPERATING	5,428,391.04	219,354.11	0.00	0.00	1,733,904.98	3,913,840.17
3390 SIDEWALK 2017						
101000 CASH - OPERATING	22,253.79	563.79	0.00	0.00	0.00	22,817.58
3391 2018A Refunding						
101000 CASH - OPERATING	0.00	4,909,928.82	0.00	0.00	2,263,760.75	2,646,168.07
3730 2067						
101000 CASH - OPERATING	751.29	0.66	0.00	0.00	0.00	751.95
3979 TIF WEST FARGO 2ND & 3RD						
101000 CASH - OPERATING	84,838.88	23,559.59	0.00	0.00	0.00	108,398.47
3981 TIF BONDS STERLING IND. PARK (to 3377)						
101000 CASH - OPERATING	587,536.45	26,719.91	0.00	0.00	0.00	614,256.36
3982 TIF - BUTLER (to 3360 and 3366)						
101000 CASH - OPERATING	2,990,077.20	31,417.09	0.00	0.00	0.00	3,021,494.29
3983 TIF BONDS 2009 TITAN MACHINERY (to 3370 30,000 per year)						
101000 CASH - OPERATING	769,698.00	4,028.96	0.00	0.00	42,998.50	730,728.46
4000 CONSTRUCTION TESTING						
101000 CASH - OPERATING	2,402.03	0.00	0.00	0.00	140.50	2,261.53
4011 3001 1ST AVE E RECONSTRUCT						
101000 CASH - OPERATING	-2,595,351.35	0.00	0.00	0.00	86,656.57	-2,682,007.92
4032 2241 5th ST WEST EXT. (27TH AVE W TO 28TH AVE W)						
101000 CASH - OPERATING	-333,072.35	0.00	0.00	0.00	0.00	-333,072.35
4033 2240 8TH AVE NW & 26TH ST NW - PAVING						
101000 CASH - OPERATING	-1,993,254.62	0.00	0.00	0.00	0.00	-1,993,254.62

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
4034 2242 STREET IMPROVEMENT DISTRICT						
101000 CASH - OPERATING	-206,829.99	0.00	0.00	0.00	47,721.63	-254,551.62
4053 4058 HAYDEN HEIGHTS DRAINAGE IMPROVEMENTS						
101000 CASH - OPERATING	-144,872.59	0.00	0.00	0.00	3,467.50	-148,340.09
4054 2243 Intersection at 9th & 13th						
101000 CASH - OPERATING	-2,419,703.13	0.00	0.00	0.00	0.00	-2,419,703.13
4055 4060 STORM SEWER LIFT SA 72 IMPROVEMENTS						
101000 CASH - OPERATING	-1,744,769.49	0.00	0.00	0.00	0.00	-1,744,769.49
4059 4059 STORM LIFT SM 33 REHABILITATION						
101000 CASH - OPERATING	-278,129.07	0.00	0.00	0.00	0.00	-278,129.07
4061 4061 STORM LIFT REHAB (SM 25, 28, 44)						
101000 CASH - OPERATING	-1,318,413.45	0.00	0.00	0.00	0.00	-1,318,413.45
4062 4062 Storm Lift SM 75 & CR 19 Abandonment						
101000 CASH - OPERATING	-264,223.61	0.00	0.00	0.00	0.00	-264,223.61
4251 4064 STORM IMPROVEMENT DISTRICT						
101000 CASH - OPERATING	-180.00	0.00	0.00	0.00	22,585.00	-22,765.00
4252 4065 Storm Sewer SM 78 Gateway West						
101000 CASH - OPERATING	0.00	0.00	0.00	0.00	652,700.50	-652,700.50
4301 1279 12th AVE NORTH - 45TH STREET TO CTY RD 19						
101000 CASH - OPERATING	-9,090,950.92	1,750,000.00	0.00	0.00	102,220.26	-7,443,171.18
4367 1289 26th STREET NE & DIVERSION RD IMPR						
101000 CASH - OPERATING	174,727.89	0.00	0.00	0.00	0.00	174,727.89
4373 1295 Highl and Meadows 2nd Addition						
101000 CASH - OPERATING	-3,666,839.80	0.00	0.00	0.00	7,507.58	-3,674,347.38
4375 1297 LIFT STATION SA 27 & SA 40						
101000 CASH - OPERATING	0.00	0.00	0.00	0.00	140.50	-140.50
4377 1301 SANDHILLS 3rd ADDITION						
101000 CASH - OPERATING	-4,091,213.07	0.00	0.00	0.00	2,189.00	-4,093,402.07
4378 1292 North Pond at the Preserve 9th						
101000 CASH - OPERATING	-903,988.06	0.00	0.00	0.00	0.00	-903,988.06
4381 1300 RIVERS BEND AT PRESERVE 4TH ADDITION						
101000 CASH - OPERATING	-2,135,326.67	0.00	0.00	0.00	0.00	-2,135,326.67
4382 1303 OAK RIDGE 11TH ADDITION						
101000 CASH - OPERATING	-1,152,807.17	0.00	0.00	0.00	1,130.14	-1,153,937.31
4383 1302 WATER TANK REHABILITATION						
101000 CASH - OPERATING	0.00	0.00	0.00	0.00	1,505.00	-1,505.00
4384 1304 26th AVE W & 5th CT W						
101000 CASH - OPERATING	-276,682.06	0.00	0.00	0.00	0.00	-276,682.06
4385 1305 WILDS 9th & SA 46						
101000 CASH - OPERATING	-3,834,305.24	0.00	0.00	0.00	93.00	-3,834,398.24
4386 1308 FARGO WASTEWATER CONNECTION PROJECT						
101000 CASH - OPERATING	-12,630.00	0.00	0.00	0.00	47,011.00	-59,641.00
4387 1309 LAGOON DECOMMISSIONING PROJECT						
101000 CASH - OPERATING	-124.00	0.00	0.00	0.00	0.00	-124.00
4388 1310 South Regional Sanitary Sewer Forcemain						
101000 CASH - OPERATING	-3,316.72	0.00	0.00	0.00	2,540.75	-5,857.47

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
4389 2248 1st Ave & 10th ST E Improvement District						
101000 CASH - OPERATING	-518.00	0.00	0.00	0.00	5,162.50	-5,680.50
4391 2250 Sheyenne St (Beaton to 40th) Improvement District						
101000 CASH - OPERATING	-129,795.77	100,000.00	0.00	0.00	351,798.85	-381,594.62
4392 1311 BROOKS HARBOR WATER TOWER						
101000 CASH - OPERATING	-142,338.59	0.00	0.00	0.00	311,009.05	-453,347.64
4393 1312 Water Loop 15th St NW						
101000 CASH - OPERATING	-12,383.95	0.00	0.00	0.00	22,854.65	-35,238.60
4394 2251 13th Ave (12th-45th) Reconstruct						
101000 CASH - OPERATING	-63,140.62	0.00	0.00	0.00	8,904.50	-72,045.12
4398 2249 Sheyenne St & 7th Ave Intersection						
101000 CASH - OPERATING	-124.00	0.00	0.00	0.00	5,599.20	-5,723.20
4399 1313 Water Loop 9th St NE						
101000 CASH - OPERATING	-10,090.70	0.00	0.00	0.00	20,661.18	-30,751.88
4411 1314 Eagle Run Plaza 6th						
101000 CASH - OPERATING	-384,493.15	0.00	0.00	0.00	273.30	-384,766.45
4412 1315 Westview 3rd Addition						
101000 CASH - OPERATING	-656.66	0.00	0.00	0.00	14,175.51	-14,832.17
4413 2253 Sheyenne St Main to 7th Ave						
101000 CASH - OPERATING	-148.50	0.00	0.00	0.00	454.48	-602.98
4414 6054 Sidewalk Improvement District						
101000 CASH - OPERATING	-303.50	0.00	0.00	0.00	356.06	-659.56
4499 2244 - SHEYENNE ST 13th to Beaton DR						
101000 CASH - OPERATING	-1,184,883.11	0.00	0.00	0.00	258,981.35	-1,443,864.46
4501 2246 Traffic Calming Elmwood Ct						
101000 CASH - OPERATING	-40,000.00	0.00	0.00	0.00	0.00	-40,000.00
5000 TREE PLANTING						
101000 CASH - OPERATING	482,672.01	6,421.06	0.00	0.00	190.00	488,903.07
6010 HEALTH & SANITATION						
101000 CASH - OPERATING	1,385,818.90	268,934.88	3,450.26	159.35	229,714.46	1,428,330.23
6020 WATER ENTERPRISE						
101000 CASH - OPERATING	4,880,847.60	488,950.52	316.56	1,157.79	802,554.41	4,566,402.48
6025 SEWER ENTERPRISE						
101000 CASH - OPERATING	256,308.90	118,592.22	3,958.50	105.82	60,516.07	318,237.73
6040 REPL & DEPRECIATION SWOP						
101000 CASH - OPERATING	30,000.00	0.00	0.00	0.00	0.00	30,000.00
6050 SEWAGE SURCHARGE						
101000 CASH - OPERATING	304,740.34	903.74	0.00	0.00	0.00	305,644.08
6060 W/S 2012 REF (2005) RESERVE FUND						
101000 CASH - OPERATING	665,660.22	0.00	0.00	0.00	0.00	665,660.22
6070 W/S 2009 RESERVE FUND						
101000 CASH - OPERATING	601,646.26	0.00	0.00	0.00	0.00	601,646.26
7000 LIBRARY						
101000 CASH - OPERATING	1,695,515.43	61,396.16	0.00	0.00	72,944.36	1,683,967.23
7040 AIRPORT AUTH BOND CONSTRUCTION						
101000 CASH - OPERATING	198,002.62	172.73	0.00	0.00	0.00	198,175.35

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
7050 AIRPORT AUTHORITY						
101000 CASH - OPERATING	326,441.74	3,809.00	0.00	0.00	4,428.31	325,822.43
7501 MARVIN WINDOWS ESCROW SP. ASSMTS						
101000 CASH - OPERATING	170,658.00	0.00	0.00	0.00	0.00	170,658.00
7551 TITAN JOB TRAINING GRANT 5%						
101000 CASH - OPERATING	13,240.25	0.00	0.00	0.00	0.00	13,240.25
7570 ENERGY GRANT						
101000 CASH - OPERATING	15,800.00	0.00	0.00	0.00	0.00	15,800.00
7601 DOWNTOWN BUSINESS ASSOCIATION						
101000 CASH - OPERATING	10,142.01	0.00	0.00	0.00	0.00	10,142.01
7700 WINSOR GREEN SUBDIVISION						
101000 CASH - OPERATING	15,910.81	0.00	0.00	0.00	0.00	15,910.81
7710 Eagle Run 8th-Gustafson Land Development						
101000 CASH - OPERATING	118,516.89	0.00	0.00	0.00	0.00	118,516.89
7750 BORUD'S SUBDIVISION						
101000 CASH - OPERATING	21,739.37	0.00	0.00	0.00	0.00	21,739.37
7910 PAYROLL FUND						
101000 CASH - OPERATING	167,023.77	0.00	1,148,023.59	1,143,326.17	0.00	171,721.19
7930 CLAIMS FUND						
101000 CASH - OPERATING	377,572.50	0.00	24,631,606.03	24,757,902.04	0.00	251,276.49
8600 2003-1 SP ASSMT PARK-40TH AVE						
101000 CASH - OPERATING	1,681.62	147.07	0.00	0.00	0.00	1,828.69
8605 2017-1 BROOKS HARBOR ELEMENTARY PARK						
101000 CASH - OPERATING	9,662.58	1,362.69	0.00	0.00	0.00	11,025.27
8610 2014-2 GOLDENWOOD AREA PARK						
101000 CASH - OPERATING	14,907.62	3,631.59	0.00	0.00	0.00	18,539.21
8615 8615 SHADOWWOOD PARK SPECIALS 2010						
101000 CASH - OPERATING	8,095.18	1,989.16	0.00	0.00	0.00	10,084.34
8620 2011 PARK SPECIALS - MAPLE RIDGE						
101000 CASH - OPERATING	10,323.95	0.00	0.00	0.00	0.00	10,323.95
8625 Park Improvement District 2011-1						
101000 CASH - OPERATING	146,319.25	9,675.57	0.00	0.00	0.00	155,994.82
8635 2014 PARK SPECIAL ASSESSMENTS-RIVER'S BEND						
101000 CASH - OPERATING	20,842.77	5,526.82	0.00	0.00	0.00	26,369.59
8700 2007-1 SP ASSMT PARK BURLINGTON						
101000 CASH - OPERATING	6,111.43	489.62	0.00	0.00	0.00	6,601.05
9000 CDBG FUND						
101000 CASH - OPERATING	1,921.91	0.00	0.00	0.00	0.00	1,921.91
Totals	75,767,269.21	13,119,877.27	25,789,491.68	34,842,053.80	25,789,491.68	54,045,092.68

*** Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.

Consent Agenda Item: f

RETURN OF ASSESSMENT

STATE OF NORTH DAKOTA)
) ss.
COUNTY OF CASS)

TO THE CITY AUDITOR, WEST FARGO, NORTH DAKOTA:

The undersigned does hereby certify as follows:

That he is the Street Commissioner for the City of West Fargo; that the Board of City Commissioners of the City of West Fargo has directed assessments to be directed on property benefitted by the removal of snow and ice from sidewalks.

I do further certify the expense for removing snow and ice from sidewalks for the following properties in the City of West Fargo:

<u>ADDITION</u>	<u>LOT</u>	<u>BLOCK</u>	<u>AMOUNT ASSESSED</u>
Charleswood River Estates 8th Addition	1	2	\$ 185.50
Lepirds	17	3	74.77
South Pond at The Preserve 1st Addition	9	2	173.00
Sukuts Estates	12	3	153.04
Westwood Addition	8	3	88.00

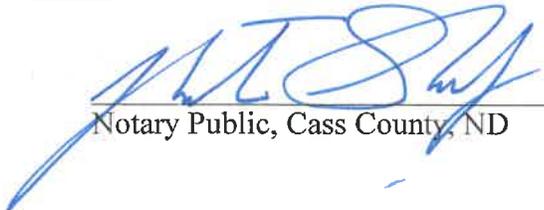
I do further certify that said list is a true and correct assessment of the property herein described to the best of my judgment.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of May, 2018.


Mark Simmons
Street Commissioner for the City of
West Fargo, North Dakota

Subscribed and sworn to before me this 7th day of May, 2018.

(SEAL) JOHN T SHOCKLEY
Notary Public
State of North Dakota
My Commission Expires June 19, 2021


Notary Public, Cass County, ND

Agenda #	<u>9</u>
Agenda Code	<u>Consent</u>
Project #	<u>20289</u>

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Dustin Scott

2. PHONE NO. 282-4692 DATE: May 21, 2018

3. PLEASE BRIEFLY DESCRIBE YOUR REQUEST:

Review Assessment District for Infrastructure Replacement District No. 3002

Review Engineer's Report for Infrastructure Replacement District No. 3002

Review Plans & Specs for Infrastructure Replacement District No. 3002

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

Pioneer Place Alley Utility Improvements

5. ACTION BEING REQUESTED FROM CITY COMMISSION: _____

Create Assessment District for Infrastructure Replacement District No. 3002

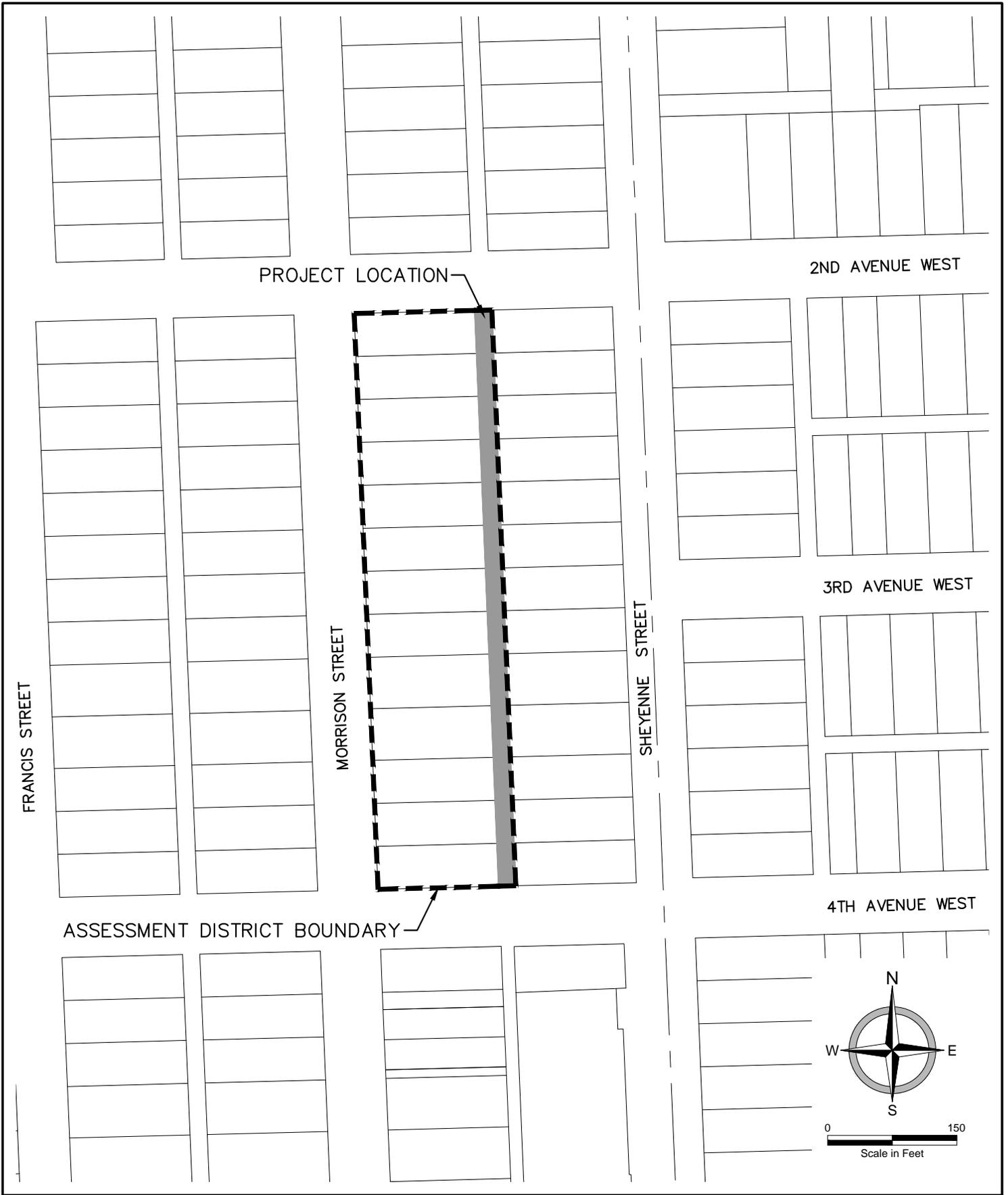
Authorize Engineer to prepare Engineer's Report

Approve Engineer's Report for Infrastructure Replacement District No. 3002

Authorize preparation of Plans & Specs

Approve Plans & Specs for Infrastructure Replacement District No. 3002

Authorize Ad for Bids for Infrastructure Replacement District No. 3002



INFRASTRUCTURE REPLACEMENT DISTRICT NO. 3002
 PIONEER PLACE ALLEY UTILITY IMPROVEMENTS
 WEST FARGO, NORTH DAKOTA

PROJECT No.	20289
DATE:	05.15.18
REVISED:	-
DRAFTER:	KHS
REVIEWER:	CPB



ENGINEER'S REPORT

The undersigned is the engineer for the City of West Fargo, Cass County, North Dakota, and submits the following report to the Board of City Commissioners of said city:

The purpose of the proposed project is to replace the sanitary sewer and storm sewer in the alley between Sheyenne Street and Morrison Street for the block north of 4th Avenue. The need for the proposed project is warranted by the aging infrastructure passing its service life. The timing is due to the improvements being completed along Sheyenne Street just north of 4th Avenue West including paving of the alley. Current and projected needs within this corridor include increasing capacity, adjusting storm sewer drainage, and improving drainage to help with the improvements being completed along Sheyenne Street just north of 4th Avenue West.

Infrastructure Replacement District No. 3002 will involve the construction of improvements consisting of removal of asphalt streets, curb and gutter, concrete driveways, concrete sidewalks; replacement of sanitary sewer and storm sewer; subgrade preparation to allow for future surface improvements and other miscellaneous installations.

Based upon the estimate of the probable cost, attached hereto and made a part thereof, and the engineering information and studies, the work proposed in said district is feasible.

Dated this 21st day of May, 2018.

Dustin Scott
Moore Engineering, Inc.
West Fargo ND



Engineer for the City of West Fargo, ND

**Infrastructure Replacement District No. 3002
Pioneer Place Alley Utility Improvements
West Fargo, North Dakota**

Engineer's Preliminary Opinion of Probable Cost

<i>BID ITEM NO. & DESCRIPTION</i>	<i>UNIT</i>	<i>QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL</i>
<u>BASE BID</u>				
1. Asphalt - Remove	SY	1,200	\$8.00	\$9,600.00
2. Concrete Driveway - Remove	SY	40	\$5.00	\$200.00
3. Concrete Sidewalk - Remove	SY	30	\$5.00	\$150.00
4. Curb and Gutter - Remove	LF	1,500	\$8.00	\$12,000.00
5. Topsoil Stripping	SY	1,500	\$2.00	\$3,000.00
6. Dry Utility Adjustments	LS	1	\$20,000.00	\$20,000.00
7. Sanitary Sewer Manhole - Remove	EA	3	\$750.00	\$2,250.00
8. Sanitary Sewer Main - Remove	LF	700	\$4.00	\$2,800.00
9. Storm Sewer Structure - Remove	EA	2	\$400.00	\$800.00
10. Storm Sewer Main - Remove	LF	20	\$10.00	\$200.00
11. Sanitary Sewer Main - 8" PVC	LF	750	\$75.00	\$56,250.00
12. Sanitary Sewer Service Connection	EA	15	\$750.00	\$11,250.00
13. Sanitary Sewer Service - 6" PVC	LF	150	\$80.00	\$12,000.00
14. Sanitary Sewer Manhole - 48"	EA	3	\$7,000.00	\$21,000.00
15. Storm Sewer - 12" HDPE	LF	200	\$60.00	\$12,000.00
16. Storm Sewer Catch Basin - 2'x3'	EA	2	\$2,750.00	\$5,500.00
17. Subgrade Preparation	SY	1,750	\$2.50	\$4,375.00
Total Construction - Base Bid				\$173,375.00

INDIVIDUAL SANITARY SERVICE REPLACEMENTS

1. 205 Morrison Street	LS	1	\$5,000.00	\$5,000.00
2. 209 Morrison Street	LS	1	\$3,500.00	\$3,500.00
3. 213 Morrison Street	LS	1	\$3,000.00	\$3,000.00
4. 219 Morrison Street	LS	1	\$5,000.00	\$5,000.00
5. 221 Morrison Street	LS	1	\$3,000.00	\$3,000.00
6. 225 Morrison Street	LS	1	\$2,500.00	\$2,500.00
7. 301 Morrison Street	LS	1	\$5,000.00	\$5,000.00
8. 307 Morrison Street	LS	1	\$2,500.00	\$2,500.00
9. 313 Morrison Street	LS	1	\$2,500.00	\$2,500.00
10. 317 Morrison Street	LS	1	\$2,500.00	\$2,500.00
11. 321 Morrison Street	LS	1	\$5,000.00	\$5,000.00
12. 322 4th Ave W	LS	1	\$5,000.00	\$5,000.00
13. 210 Sheyenne St	LS	1	\$1,250.00	\$1,250.00
14. 226 Sheyenne St	LS	1	\$500.00	\$500.00
15. 322 Sheyenne St	LS	1	\$500.00	\$500.00

Total Construction - Individual Service Installations \$46,750.00

Construction Subtotal \$220,125.00
Contingencies (~20%) \$46,284.00

**Infrastructure Replacement District No. 3002
Pioneer Place Alley Utility Improvements
West Fargo, North Dakota**

Engineer's Preliminary Opinion of Probable Cost

<i>BID ITEM NO. & DESCRIPTION</i>	<i>UNIT</i>	<i>QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL</i>
			Total Construction	\$266,409.00
			Engineering (~11%)	\$29,295.00
			Legal and Administration (~7%)	\$18,643.00
			Bond Discount (~4%)	\$10,653.00
			Land Acquisition	\$15,000.00
			TOTAL PROJECT COST	\$340,000.00
			<u>Proposed Funding Breakdown</u>	
			Assessment District	\$195,000.00
			Development P3 Agreement	\$145,000.00
			Total	\$340,000.00

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 1

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Larry M. Weil/Matt Marshall

2. PHONE NUMBER: 433-5322/433-5311 DATE: May 15, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Amendment to the West Fargo General Plan for Urban Renewal and Urban Development by expanding the Urban Development Areas.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

N/A

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Following public hearing at 5:30 pm on May 21, 2018, approval by Resolution.

STAFF REPORT

A18-16		AMENDMENT TO URBAN RENEWAL PLAN	
Amendment to West Fargo General Plan for Urban Renewal and Urban Development			
City of West Fargo		Staff Contact: Larry Weil	
Planning & Zoning Commission Introduction:		04-09-2018 - Approval	
City Commission Public Hearing:		05-21-2018	

PURPOSE:

Amendment to the West Fargo General Plan for Urban Renewal and Urban Development by expanding the Urban Development Areas.

DISCUSSION AND OBSERVATIONS:

- The General Plan for Urban Renewal and Urban Development was approved by the City in May of 1993 and was amended in November of 2004, October of 2008, August 2015, and June 2017.
- The City recently received a request from developers to consider commercial projects on Sheyenne Street. The City is also studying infrastructure in the core area of the community which is comprised of commercial and residential areas.
- The General Plan for Urban Renewal and Urban Development designates urban development areas and urban renewal areas as provided under the North Dakota Century Code. The urban development and urban renewal areas identified and discussed in the Plan are where residential, commercial and industrial uses are intended under City zoning; however, some of the areas are plagued by the lack of proper lot layout, inadequate or lack of streets, deteriorated and dilapidated structures, inadequate or failing sewer and water services, inadequate drainage facilities, and some incompatible uses. Though many problems are evident, the areas are well suited for targeted development. A mix of platted lots and large unplatted tracts of land are generally found in many of these areas. Major street and railroad networks are in place within or near some areas. With public involvement, it is believed that private investment would be spurred effectuating positive change and increasing the City’s tax base. Development, rehabilitation or redevelopment activities within these areas should be in accordance to the City’s Comprehensive Plan, Zoning Ordinance, Subdivision Regulations, and Housing and Building Codes.
- The proposed urban renewal/urban development area for consideration with the proposed amendment to the General Plan for Urban Renewal and Urban Development consists of the core area of the community which was developed in the early to mid-1900s. Properties have been platted and zoned for commercial uses along Sheyenne Street and Main Avenue, which is considered the downtown. Also, a significant area of residential development is in place which has supported the downtown businesses. A number of homes owned by low and moderate income families were rehabilitated about 20-30 years ago through the use of federal grants, however federal funds for housing rehab have been difficult to access over the last two decades. Several studies have been completed which focus on revitalization of the area, as most of the structures are old and some of the property not utilized to its economic potential. Several blocks have been the impetus for establishing the Renaissance Zone, which provides tax incentives to improve the properties. Though some properties have taken advantage of this incentive, there are financial limitations for most homeowners so the program is more effective for commercial or rental

STAFF REPORT

property. To adequately address the redevelopment needs, additional incentive programs are needed.

- The core area of the community has infrastructure which has been in place since the area was developed, and it is beginning to fail. The City is currently studying the infrastructure deficiencies and timing for replacement based on the condition. Along with sewer and water line replacement, it will necessitate installing storm sewer and reconstructing streets. The City is attempting to understand the financial capacity of the residents to determine strategies for assisting them.
- The urban renewal/urban development area designation would enable the City to approve a Tax Increment Financing District as part of an urban development and/or urban renewal plan for the area if viewed as the most effective tool for project implementation. The City will develop urban development or urban renewal plans for any projects proposed within the urban renewal/urban development area. Projects will need to be consistent with the General Plan for Urban Renewal and Urban Development, as well as with the City's comprehensive plan. The City will consider incentives and financial assistance to lessen the burden on property owners and help revitalize the area, which will provide better living conditions in addition to increasing the tax base. The Planning and Zoning Commission is to review urban renewal plans and/or urban development plans for their consistency with the comprehensive plan. Review by the Planning Commission is optional if the project involves commercial or industrial property, unless it is not consistent with the comprehensive plan. The Planning and Zoning Commission would need to carefully consider plans that are not consistent with the City's comprehensive plan. Public hearings will then be held before the City Commission for urban renewal and/or urban development projects.
- In the past the City has used the tool of Tax Increment Financing as an economic development incentive to help businesses grow or locate into one of the urban development areas where otherwise the growth or relocation would not have taken place, or certainly not to the significance that was desired. The City has the ability to purchase land, install infrastructure, and address drainage problems. These costs could be paid off through the incremental increase in property taxes over a period of time. The incentive provides necessary financial resources and/or infrastructure to encourage additional development, which increases the City's tax base.

NOTICES:

Sent to: City departments with public notice and public hearing to follow at the City Commission.

Comments Received: None

RECOMMENDATIONS:

Following review by the Planning and Zoning Commission for consistency with the comprehensive plan, provide comments and recommendations to the City Commission for consideration following a public hearing.

PLANNING AND ZONING RECOMMENDATION:

Approve the proposed amendment to the General Plan for Urban Renewal and Urban Development based on its consistency with the comprehensive plan.

STAFF REPORT

PLANNING AND ZONING RECOMMENDATION:

At their April 9, 2018 meeting, the Planning and Zoning Commission approved the amendment to the General Plan for Urban Renewal and Urban Development based on its consistency with the comprehensive plan

DRAFT

**GENERAL PLAN
FOR URBAN RENEWAL
AND URBAN DEVELOPMENT**

May 2018

The West Fargo General Plan for Urban Renewal and Urban Development was reviewed and approved by the West Fargo Planning and Zoning Commission on April 9, 2018.

WEST FARGO PLANNING AND ZONING COMMISSION

Tom McDougall - Chairman
Joe Kolb - Vice Chairman

Scott Diamond
David Gust
Shane Lebahn
Jana Reinke
April Walker

The West Fargo General Plan for Urban Renewal and Urban Development was adopted by the West Fargo City Commission on May 21, 2018.

WEST FARGO CITY COMMISSION

Rich Mattern, President
Duane Hanson
Mark Simmons
Mike Thorstad
Mark Wentz

WEST FARGO PLANNING DEPARTMENT STAFF

Larry M. Weil – Community Development Director
Tim Solberg- Planning Director
Lisa Sankey - Planner

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION APPROVING WEST FARGO GENERAL PLAN FOR
URBAN RENEWAL AND URBAN DEVELOPMENT

WHEREAS, the City of West Fargo is in the process of amending its West Fargo General Plan for Urban Renewal and Urban Development, which was adopted on May 17, 1993 and amended on November 29, 2004, October 13, 2008, August 3, 2015, and June 19, 2017; and

WHEREAS, the City has studied properties throughout the City and identified blighted areas which are potential redevelopment areas, as well as commercial and industrial areas which are intended for development; and

WHEREAS, development, rehabilitation, conservation, or redevelopment, or a combination thereof, of the area or properties is necessary in the interest of the public economy, health, safety, morals, or welfare of the residents of the municipality;

WHEREAS, the City Commission held a public hearing on May 21, 2018, concerning the approval of an updated West Fargo General Plan for Urban Renewal and Urban Development; and

WHEREAS, after reviewing the Plan, the City Commissioners of the City of West Fargo believe it is in the best interest of the City to adopt and approve the attached West Fargo General Plan for Urban Renewal and Urban Development.

NOW, THEREFORE, be it resolved by the City Commission of the City of West Fargo, North Dakota, that the attached West Fargo General Plan for Urban Renewal and Urban Development is hereby approved and adopted and that such plan supersedes all prior General Plans for Urban Renewal and Urban Development, which have been adopted by the City in the past.

APPROVED:

BY: _____
President of the Board of City
Commissioners

ATTEST:

Tina Fisk, City Administrator

The motion for the adoption of the foregoing resolution was duly seconded by
Commissioner _____. On roll call vote, the following commissioners voted aye:
_____. The following
commissioners voted nay: _____. The following commissioners were
absent and not voting: _____. The majority having voted aye, the motion carried and
the resolution was duly adopted.

WEST FARGO GENERAL PLAN FOR URBAN RENEWAL AND URBAN DEVELOPMENT

INTRODUCTION

Recognizing the dangers of slums and blight as well as the need to create economic growth and development, the City of West Fargo has initiated a long-range program to foster positive change pursuant to the North Dakota Century Code Urban Renewal Law.

Consistent with the sound needs of the municipality as a whole, the primary objective of this plan is to stimulate, through the public actions and commitments specified herein, private investment in the development, rehabilitation or redevelopment of the renewal or development area by private enterprise.

It is the intent of the City's program to effectuate the following:

1. Elimination of slums and blighted areas as defined under the North Dakota Century Code Urban Renewal Law; and/or
2. Implementation of an economic development program including tax increment financing to facilitate projects that create economic growth and development.

STATEMENT OF OBJECTIVES

The following objectives are to be achieved through the development, rehabilitation or redevelopment of the renewal or development areas identified within the General Plan:

1. To preserve and create an environment within the renewal or development areas which will protect the health, safety, and general welfare of the City and to preserve existing values of properties within and adjacent to the renewal or development areas.
2. To remove environmental deficiencies that deter development and inhibit rehabilitation or redevelopment of the renewal or development areas.
3. To eliminate substandard and obsolete buildings, blighting influences, and environmental deficiencies, which presently detract from the functional unity, aesthetic appearance, and economic well-being of the identified areas of the City, and to establish conditions which will prevent the recurrence of blight and blighting conditions.
4. To strengthen the economic well-being of the development and renewal areas and the City by increasing industrial and retail activity, taxable values, and job opportunities.
5. To eliminate blighting influences such as incompatible land use relationship.

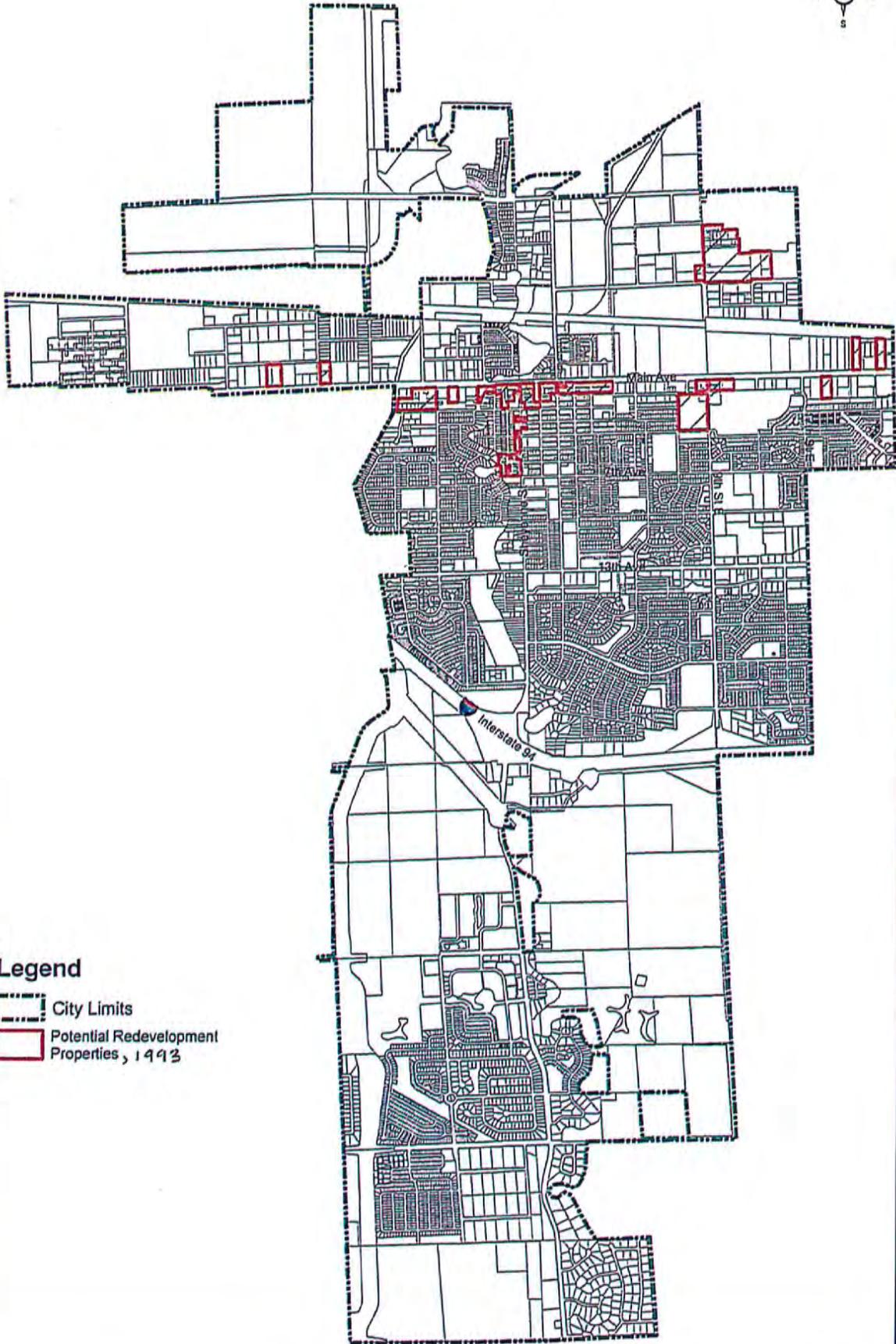
6. To provide for parcels of sufficient size to permit and attract economic and sound new development.
7. To provide efficient use of underutilized land.
8. To assure development of high standards in site planning, use compatibility, buildings, and creation of an environment that will promote new development in areas.
9. To attract and retain businesses that pay favorable wages to the benefit of the citizens and to prevent overburdening to public social service agencies.
10. To attract and retain businesses that do not damage the physical environment which is a social and economic burden to all.
11. To address the development imbalance between residential and nonresidential uses which exists in West Fargo by expanding and diversifying the tax base.
12. To spend public economic development dollars and resources wisely.
13. To provide for adequate public infrastructure improvements such as sewer, water, storm sewer, pedestrian facilities and streets conforming to good design and coordinated to facilitate development or redevelopment.
14. To provide for adequate project site improvements such as grading, drainage, landscaping, infrastructure, and other necessary site improvements.
15. To provide underground public and private utility services where practicable.
16. To provide for safe, efficient and attractive vehicular access to and circulation within the renewal and development areas.
17. To promote development or redevelopment which will be consistent with the City's Comprehensive Plan and ordinances.

DESCRIPTION OF URBAN RENEWAL AND URBAN DEVELOPMENT AREAS

A. Urban Renewal Area

Many of the areas in the City of West Fargo which have been identified as redevelopment areas for urban renewal were previously studied as part of the General Urban Renewal Plan of 1988 (Please refer to Figure 1) and were incorporated in the General Plan for Urban Renewal and Urban Development which was approved in May 1993. The Plan has been amended and approved on several occasions. The most recent amendment was in June 2017.

Figure 1



Legend

-  City Limits
-  Potential Redevelopment Properties, 1993

However, the parcels identified as potential redevelopment properties have not been evaluated for changes in conditions since 1993. These areas contain slums or blighting conditions, which have had negative effects on the City. Some of these areas, which are in commercial and industrial areas, would also be eligible as Urban Development areas. A number of different types of uses are present ranging from residential to commercial to industrial. Some redevelopment has already occurred naturally, though development has not realized full development potential. Redevelopment of these areas should be studied closely and promote only those uses, which are consistent with the City's Comprehensive Plan, Zoning Ordinance, Subdivision Regulations and Housing and Building Codes. The City should include within its work program a complete study of properties in the core area of the community to determine if structures are in good or standard condition, are deteriorating in condition and need structural improvements, or are in dilapidated condition and should be removed and the property redeveloped. The City should update the map of Potential Redevelopment Properties and develop strategies within a development/redevelopment plan to foster community support to address deteriorating conditions or redevelopment of the properties.

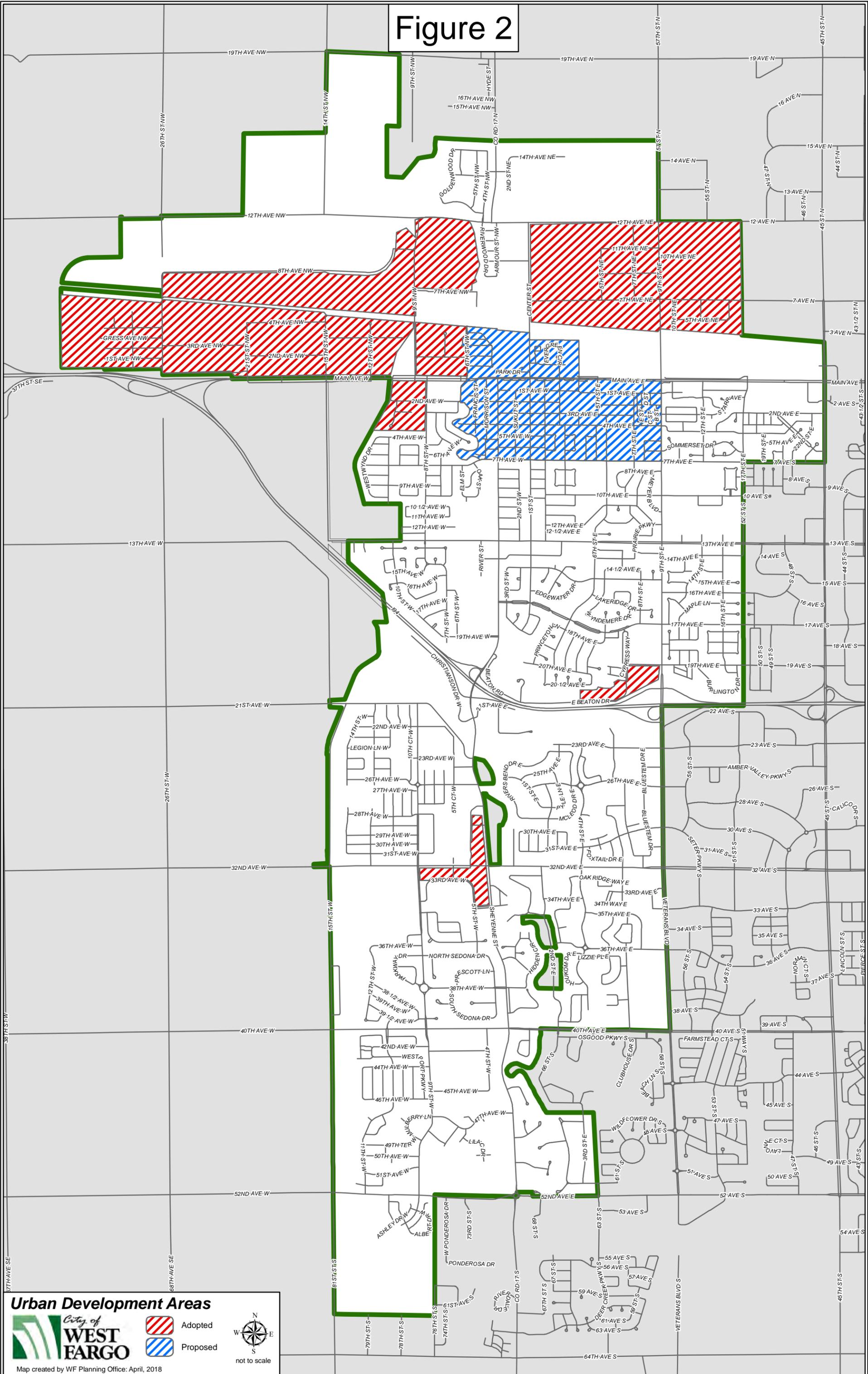
B. Urban Development Area

The areas identified as West Fargo's urban development areas are shown in Figure 2. The areas along West Main Avenue, as well as the northwest and northeast part of the City, are primarily intended for industrial uses; however, some of the areas are plagued by the lack of proper lot layout, inadequate or lack of streets, deteriorated and dilapidated structures, inadequate sewer and water services, inadequate drainage facilities, and some incompatible uses. Though many problems are evident, the areas are well suited for targeted industrial development. Platted lots and large unplatted tracts of land are available. Also, major street and railroad networks are in place.

The area along Interstate 94 and west of 9th Street East is intended for commercial and office uses. Most of the area has been platted and serviced since 2008 with little area remaining to be developed. With public involvement it is believed that private investment would be spurred effectuating positive change and increasing the City's tax base.

The proposed area at Sheyenne Street and 32nd Avenue is a commercial node for the City. The area has been slow to develop following platting a number of years ago. A few businesses in strip centers have been established, however several have struggled. Several applications have been received to change the City Comprehensive Plan's designated commercial land use on some properties to medium density residential. There has been some interest in providing a significant mixed-use development north of 32nd Avenue, which would complement an adjacent school hockey facility under construction and to spur additional development activity. The residents in surrounding residential

Figure 2



Urban Development Areas

  Adopted

 Proposed

 not to scale

Map created by WF Planning Office: April, 2018

developments would like to see additional commercial services offered in this area.

Development, rehabilitation or redevelopment activities within these areas should be in accordance to the City's Comprehensive Plan, Zoning Ordinance, Subdivision Regulations, Housing and Building Codes.

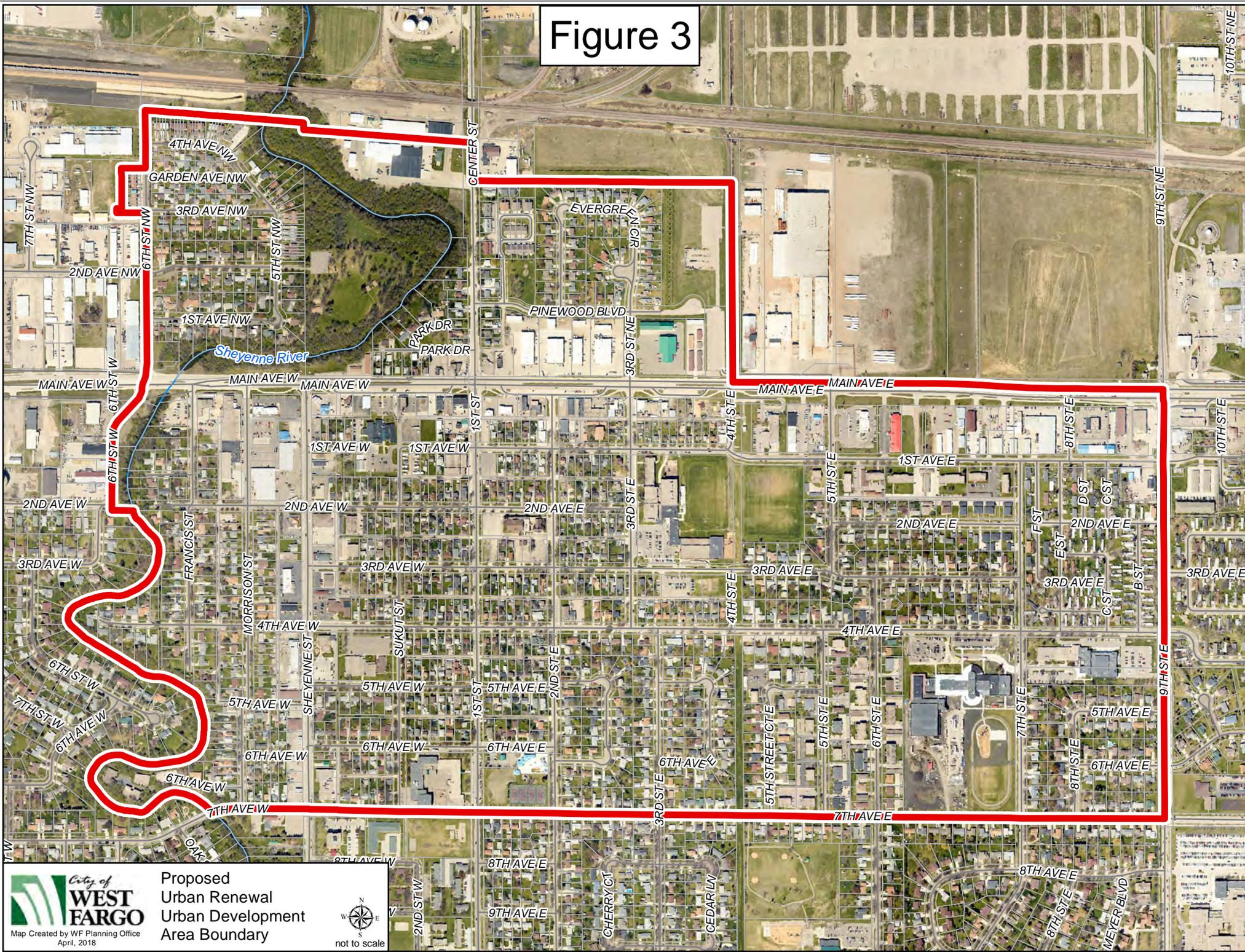
C. Urban Renewal/Urban Development Area

The area identified as the urban renewal/urban development area is shown on Figure 3. This area is rather complex as it comprises the community core for the City of West Fargo, so most of the development has been in place for quite some time. The properties along Sheyenne Street and Main Avenue are commercial in nature and make up what was the original downtown center for the City. Several studies have been completed which focus on revitalization of the area, as most of the structures are old and the property not utilized to its economic potential. Additionally, the area has been the impetus for establishing the Renaissance Zone, which provides tax incentives to improve the properties. Several properties have taken advantage of this incentive, though to adequately address the redevelopment needs, additional incentive programs are needed.

The community core is also made up of a number of blocks of small single family homes with some smaller apartment buildings mixed in close to the commercial areas. The area has a significant number of families and seniors that have low to moderate incomes. A number of the homes are dilapidated or blighted condition. Several housing rehabilitation projects have been completed over the years, which has extended the life of some of the homes. The City had included a number of residential blocks within the Renaissance Zone, however the type of incentives were not what was needed for the homeowners to support the needed investment in rehabilitating the homes. Homeowners did not utilize the Renaissance Zone program, so many of the blocks were removed from the Zone. Some of the blocks of homes near the commercial areas were identified in the late 1950s as redevelopment properties for commercial based on the condition and location of the structures. As a result the blocks were rezoned to commercial which made the single family homes nonconforming uses. The City will need to develop strategies to address the varying conditions and needs of residential homes. Many homes can be rehabilitated with minimal to no assistance, as homeowners have the means to do so. Education, encouragement and developing minimal maintenance codes may be considerations to address deteriorating or dilapidated housing conditions. Other homeowners will need more assistance to accomplish needed improvements.

The City is currently studying the properties in the community core, as the infrastructure has served beyond its life and is beginning to fail. Major investment in sewer, water, storm sewer and streets will need to be made in the next few years to maintain essential services, which will be burdensome for

Figure 3



young families and seniors with low to moderate incomes if the improvements are financed only through the use of special assessments. Added costs to homeowners to pay for infrastructure will only exacerbate housing conditions, as financial resources for making needed improvements will be greatly reduced. The City is collecting and analyzing information relating to the infrastructure. Additionally, the City is researching information pertaining to the demographics and income levels of the households in this area. Once we have a better understanding of the extent of infrastructure costs and replacement timing, as well as household financial capacity, the City will consider developing programs to assist those households in need.

COMPREHENSIVE PLAN/LAND USE PLAN

The City's 2008 Comprehensive Plan and its Land Use Plan with amendments through January 2018, is depicted on Figure 4. Land uses are categorized into Agricultural Preservation/Urban Reserve, Institutional/Community/School, Parks & Recreation, Rural Residential, Low Density Residential, Medium Density Residential, High Density Residential, Office Park, General Commercial, Light Industrial, General Industrial, and Utility/Transportation classifications.

The City is currently developing a new comprehensive plan, which is in the final draft form. The proposed comprehensive plan identifies the downtown and core area of the City as the Core-Retrofit Growth Sector on Figure 5, which includes a commercial service base and supporting residential development. New development, redevelopment, or the reuse of existing land and buildings is encouraged to better meet the local goal of achieving more walkable and bikeable corridors and a better-connected village core. Additional growth and development within West Fargo is most desirable within these areas due to the presence of existing infrastructure and proximity of services. The Plan envisions that most mixed-use development in the next decades will occur in this growth sector. Hearings on the Comprehensive Plan: West Fargo 2.0 have been scheduled for April and May 2018. Final adoption will take place following the hearings and consideration of public comments.

When establishing a development plan for a specific project, the City's Comprehensive Plan should be reviewed to insure development consistency with the Plan.

WORKABLE PROGRAM

The City of West Fargo hereby establishes the following workable program to carry out the statement of objectives as described in this General Plan:

1. The development of industrial or commercial properties;
2. The prevention of the spread of blight into areas of the City of West Fargo, which are free from blight through diligent enforcement of building, housing, zoning, and occupancy controls and standards;

Figure 4

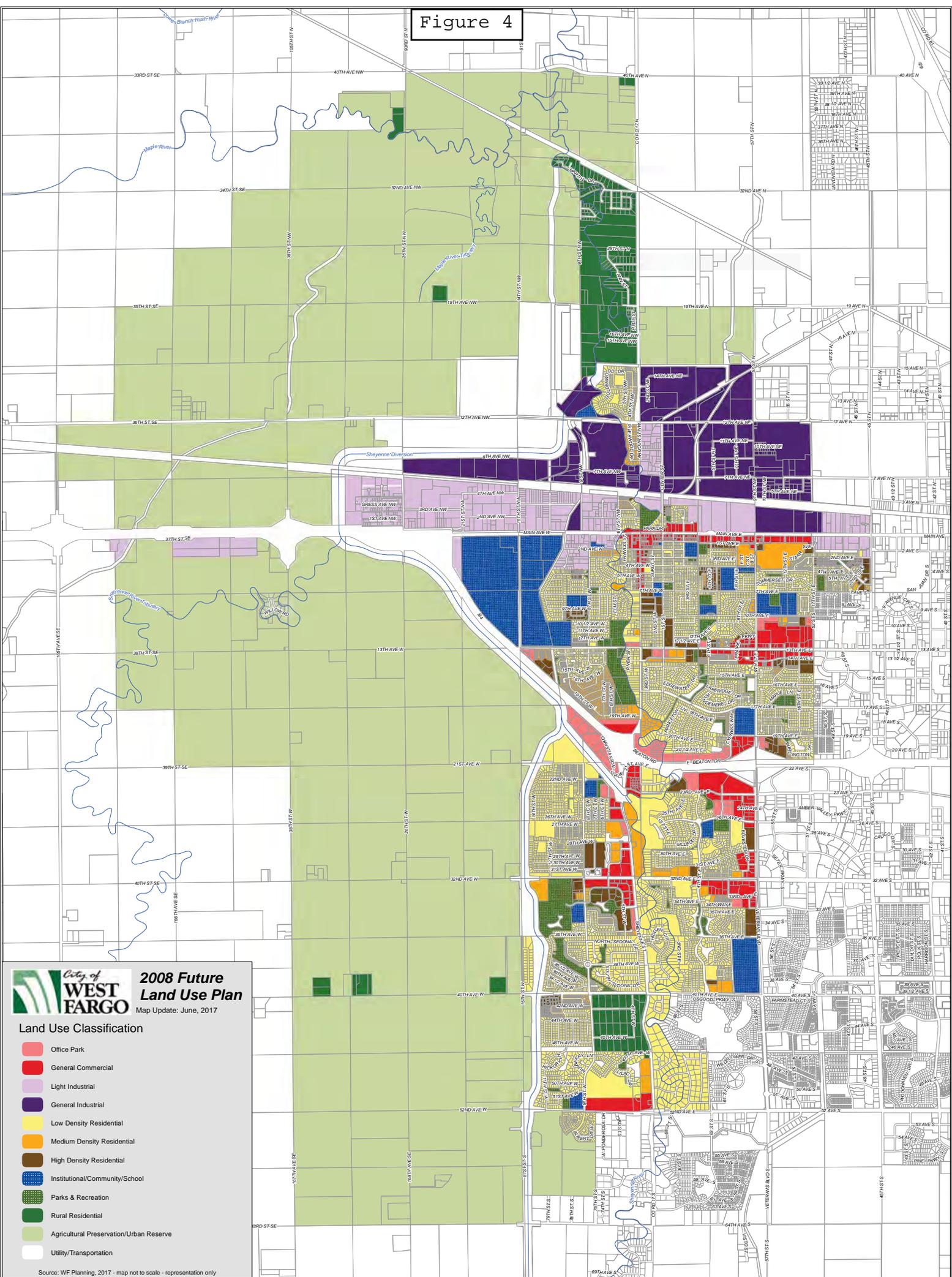
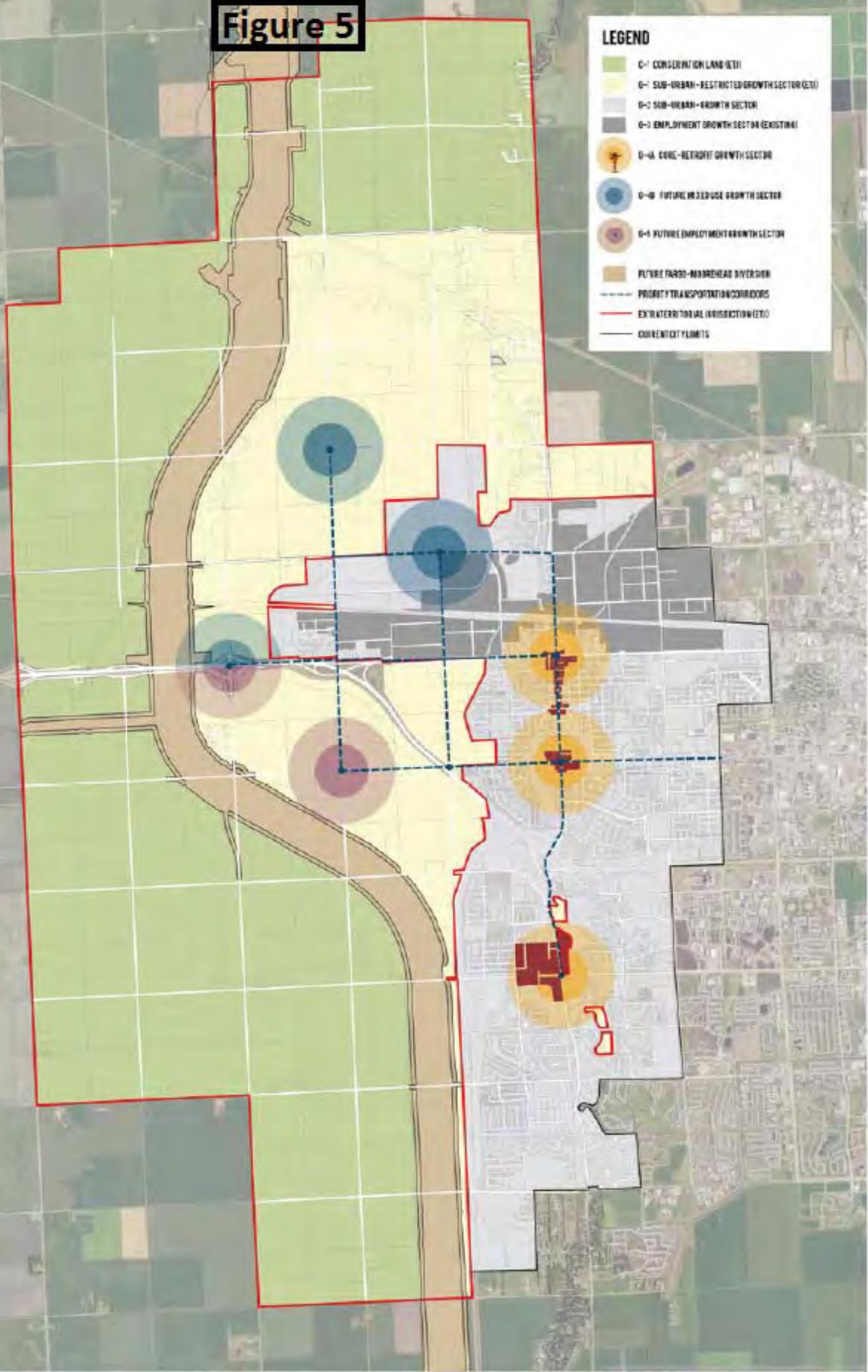


Figure 5

LEGEND

-  D-1 CONSERVATION LAND (ETI)
-  D-2 SUB-URBAN-RESTRICTED GROWTH SECTOR (ETI)
-  D-3 SUB-URBAN-GROWTH SECTOR
-  D-4 EMPLOYMENT GROWTH SECTOR (EXISTING)
-  D-4A CORE-RETROFIT GROWTH SECTOR
-  D-4B FUTURE MIXED USE GROWTH SECTOR
-  D-4C FUTURE EMPLOYMENT GROWTH SECTOR
-  FUTURE FARMS-MIDRIDGE DIVERSION
-  PRIORITY TRANSPORTATION CORRIDORS
-  EXTRATERRITORIAL JURISDICTION (ETJ)
-  CURRENT CITY LIMITS



3. The rehabilitation or conservation of slum and blighted areas or portions of those areas by replanning, removing congestion, providing parks, playgrounds, and other public improvements, by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and
4. The clearance and redevelopment of slum areas or portions of those areas.

The workable program will utilize appropriate private and public resources, including those provided for in the North Dakota Century Code Urban Renewal Law.

URBAN RENEWAL AND URBAN DEVELOPMENT TECHNIQUES

Several techniques are proposed to accomplish the workable program for urban renewal and urban development areas. The identified techniques are as follows:

1. Land Acquisition

Property may be acquired in the urban renewal or urban development areas for private development and needed public facilities. Portions of some of the properties in these areas may be dedicated for street right-of-way.

2. Public Construction

Public construction is allowed to provide needed sewer, water, storm drainage and storm sewer, streets, and other essential public facilities and services.

3. Clearance

Removal of dilapidated or obsolete structures is allowed.

4. Site Preparation

Preparation of sites within the project area for private construction is allowed.

5. Tax Increment Financing

Tax Increment Financing will be used to provide funds for land acquisition, public construction, clearance, and site preparation over and above normal development costs. All or a portion of the Public Construction costs normally assessed to private development may be allowed under Tax Increment Financing. Those costs not provided for under Tax Increment Financing shall be paid through special assessments to the private development.

PREPARATION AND APPROVAL OF RENEWAL OR DEVELOPMENT PLANS

Prior to undertaking any renewal or development activity the City must first prepare a specific project plan utilizing the following guidelines:

1. Renewal or Development Plans may only be approved for areas which have been identified within the General Plan. These areas have been determined by resolution to be slum or blighted areas or consist of industrial or commercial properties, or a combination of these. The General Plan may be amended by resolution to include additional slum or blighted areas or industrial or commercial properties where appropriate. The City may not acquire real property for renewal or development project unless the City Commission approves the renewal or development plan in accordance with subsection 4.
2. The City may prepare or cause to be prepared a renewal or development plan, or any person or agency, public or private may submit a renewal or development plan to a City. Prior to its approval of a renewal or development plan, the City Commission shall submit the plan to the City Planning and Zoning Commission for review and recommendations as to its conformity with the General Plan for Urban Renewal and Urban Development, as well as the Comprehensive Plan for the development of the City of West Fargo as a whole; however, if the renewal or development plan relates only to the proposed development of industrial or commercial property, the City Commission is not required to submit the plan to the Planning and Zoning Commission unless the proposed development is not consistent with the City's Comprehensive Plan. The Planning and Zoning Commission shall submit its written recommendations with respect to the proposed renewal or development plan to the City Commission within thirty days after receipt of the plan for review. Upon receipt of the recommendations of the Planning and Zoning Commission, or if no recommendations are received within the thirty-day period, the City Commission may proceed with the hearing on the proposed renewal or development plan prescribed by subsection 3.
3. The City Commission shall hold a public hearing on a renewal or development plan or substantial modification of an approved plan, after public notice of the hearing is provided by publication in the official newspaper for the City. The notice must describe the time, date, place and purpose of the hearing, generally outline the renewal or development area covered by the Plan, and outline the general scope of the renewal or development project under consideration.
4. Following the hearing, the City Commission may approve a renewal or development plan if it finds that:
 - a. A feasible method exists for the location of families who will be displaced from the renewal or development area in decent, safe and sanitary dwelling accommodations within their means and without undue hardship to those families;

- b. The renewal or development plan conforms to the General Plan for Urban Renewal and Urban Development and Comprehensive Plan of the City of West Fargo as a whole; and
 - c. The renewal or development plan will afford maximum opportunity, consistent with the sound needs of the City as a whole, for the development, rehabilitation, or redevelopment of the renewal or development areas by private enterprise.
5. A renewal or development plan may be modified at any time; provided, that if modified after the lease or sale by the City of real property in the renewal or development project area, the modification is subject to the rights at law or in equity as a lessee or purchaser, or the lessee's or purchaser's successor or successors in interest, is entitled to assert. Any proposed modification which will substantially change the renewal or development plan as previously approved by the City Commission is subject to the requirements of this section, including the requirement of a public hearing, before it may be approved.
6. Upon the approval of a renewal or development plan by the City, the provisions of the plan governing the future use and building requirements applicable to the property by the plan control the future use of and building on the property.

The City can best address the specific conditions of properties and groups of properties, as well as the needs of the owners, through the preparation of renewal or development plans. By coordinating with agencies, intergovernmental cooperation, and understanding the needs and limitations of owners in the area, solutions can be developed to adequately address the blighting conditions of these areas. Urban renewal and urban development programs will create additional economic opportunity and revitalize the downtown and adjacent neighborhoods, which will increase the City's tax base, as well as strengthen the community as a whole.



City Commission Agenda Item Request

Please Note: The following information must be completed and submitted before noon on the Thursday preceding the City Commission Meeting. Failure to comply may delay action being taken on your request.

Office Use:

Regular Agenda Item #:

Consent Agenda Item #:

Agenda Item Information:

Contact Name: *

Matt Marshall

Phone Number: *

701-433-5311

Email Address:

matt.marshall@westfargond.gov

Date *

5/17/2018

Topic for Consent or Regular Agenda?

Please select one option:

Consent Agenda

Regular Agenda

Please Briefly Describe Your Request *

Public hearing and consideration for Tax Increment Financing district on 3 downtown parcels

Site Address or Legal Description (if applicable)

Lts 12 & 13, Block 6, Francis 2nd

Lots 1 & 2, Block 1 of Lepirds

Lot 3, Block 1 of Lepirds

Action Being Requested from City Commission *

Public hearing and consideration of Tax Increment Financing district

Upload Additional Documentation (Optional):

Downtown Sheyenne Street Development Plan

Introduction

Sheyenne Street between Main Avenue and 7th Avenue was the original downtown district for the City of West Fargo. At one time the street was home to the community's only grocery store, hardware store, as well as other businesses that are typical in a small downtown. As 13th Avenue was developed throughout the late 1990's and early 2000's, the development interest shifted to the newer part of town to the south. In addition, the Veterans overpass was constructed connecting 9th street to Veterans Boulevard, which was adjacent to newly annexed land South of Interstate 94. The abundance of available land along the new Southern corridor has proven to divert commercial investment interest from the original downtown and as a result many of the commercial properties have become blighted. Only recently has the area started to see new development based on strategic investment by the city.

In an effort to revitalize the original Downtown West Fargo, the city applied for and was granted a Renaissance Zone by the state of North Dakota in the year 2000. This allowed a property owner to abate the increased value of a building for qualifying projects that increased the taxable value of a building at least 50%. As a result the city saw some limited investment in the area that added some additional space to existing buildings and retrofitted exteriors but did not see any development that expanded beyond original lot lines. In 2016 the city worked with a development group to redevelop 2 blocks in the core area of town to create 2 mixed use buildings and a downtown plaza.

The City of West Fargo, in an effort to encourage large-scale development, is considering a Tax Increment Financing district to encourage the redevelopment of 2 separate parcels in the original downtown.

Project Description

There are two separate projects included in this proposed TIF district. Both are infill and involve the demolition of existing structures to build new mixed-use structures in place of the older buildings. The two existing buildings are in a state of disrepair and replacement buildings will be consistent with the recent development in the area. Between the two separate parcels the taxable value will increase from \$652,100 to \$8,000,000.00 and allow space for additional businesses and living creating density downtown.

Location

Lot 1 and Lot 2, Block 1, Eagle Run Plaza Fifth Addition

Property Ownership, Values and Lot Sizes

	Property 1	Property 2	Property 3
Property ID	02-0700-00460-000	02-1000-00015-000	02-1000-00030-000
Legal Description	Lts 12 & 13, Block 6, Francis 2nd	Lots 1 & 2, Block 1 of Lepirds	Lot 3, Block 1 of Lepirds
Address	322 Sheyenne Street	502 Sheyenne Street	309 5 th Avenue W
Lot Size	13,998 sq. ft. or 0.32 acres	13,005 sq. ft. or 0.299 acres	0.150 acres
Owner	BA DOWNTOWN LLC,	John P and Anne K Haley	Antonio and Paula Villanueva
True & Full Value	\$286,000	\$366,100	\$126,100

These three properties comprise the entire project sites.

Project Eligibility for Development

The project is located in a parcel that is zoned C: Light Commercial and should be targeted as an urban renewal area in the City’s General Plan for Urban Renewal and Urban Development. The project would advance the City’s economic development goals by providing immediate economic growth and development. Many of the objectives as described General Plan for Urban Renewal and Urban Development would be achieved through the project’s implementation.

1. *To Strengthen the economic well-being of the development and renewal areas and the City by Increasing industrial and retail activity, taxable values, and job opportunities.*
2. *Provide for parcels of sufficient size to permit and attract economic and sound new development.*
3. *To provide efficient use of underutilized land.*
4. *To assure development of high standards in site planning, use compatibility, buildings, and creation of an environment that will promote new development in areas.*
5. *To attract and retain businesses that pay favorable wages to the benefit of our citizens and to prevent overburdening to public and social service agencies*
6. *To attract and retain businesses that do not damage the physical environment for this is a social and economic burden to all.*
7. *To address the development imbalance between residential and nonresidential uses that exists in West Fargo by expanding and diversifying the tax base.*

8. *To spend public economic development dollars and resources wisely.*
9. *To provide for adequate public infrastructure improvements such as sewer, water, storm sewer, pedestrian facilities and streets conforming to good design and coordinated to facilitate development or redevelopment.*
10. *To provide for safe, efficient and attractive vehicular access to and circulation within the renewal and development areas.*
11. *To promote development or redevelopment which will be consistent with the City's Comprehensive Plan and ordinances.*

In addition, the development is consistent with the city's current Comprehensive plan as well as the preliminary findings of the new Comprehensive Plan to be adopted in 2018.

Forms of Assistance

Public assistance for this project will consist of a Tax Increment Financing district. Other forms of assistance are still under evaluation.

Breakdown of Public Participation

The public participation will be consolidated to the purchase price of the land/buildings and demolition costs. The developer will not be allowed to include what would be a standard land purchase amount of \$6.00 per square foot. The current taxable valuation will not be included and is not eligible to be used to cover the previously mentioned qualified expenses. Once the purchase price and demolition cost are covered by the Tax Increments the TIF district will be closed. The maximum would be 13 years for 3 parcels pending approvals from all boards and commissions.

Tax Increment Financing District Valuation

Entity:	Mills:	Existing Value:	Taxes Collected:	New Value:	New Taxes Collected:	Additional Value dedicated to TIF :
City	73.08	\$770,100.00	\$2,813.95	\$8,000,000.00	\$29,232.00	\$26,418.05
School	129.27	\$770,100.00	\$4,977.54	\$8,000,000.00	\$51,708.00	\$46,730.46
Park	28.02	\$770,100.00	\$1,078.91	\$8,000,000.00	\$11,208.00	\$10,129.09
County	47.46	\$770,100.00	\$1,827.45	\$8,000,000.00	\$18,984.00	\$17,156.55
State	1	\$770,100.00	\$38.51	\$8,000,000.00	\$400.00	\$361.50
Garrison	1	\$770,100.00	\$38.51	\$8,000,000.00	\$400.00	\$361.50
Water	4.5	\$770,100.00	\$173.27	\$8,000,000.00	\$1,800.00	\$1,626.73
Total:	284.33	\$770,100.00	\$10,948.13	\$8,000,000.00	\$113,732.00	\$102,783.87

Name	PIN	Land	Building	Total	Buyout and demolition costs
322 Sheyenne Street	02-0700-00460-000	\$ 42,000.00	\$ 244,000.00	\$ 286,000.00	\$541,012.00
502 Sheyenne Street	02-1000-00015-000	\$ 58,500.00	\$ 307,600.00	\$ 366,100.00	\$301,969.00
309 5 AVE W	02-1000-00030-000	\$ 20,000.00	\$ 98,000.00	\$ 118,000.00	\$111,058.00
Demo					\$70,000.00
Total all parcels				\$ 770,100.00	\$1,024,039.00
Total Costs With Bond					\$1,039,399.59
Bond Payment per Year					\$104,089.35
Tax coverage +/-					-\$1,305.48
Estimated Time Required To Cover Eligible Costs					13.16511525

Land Use

The land use in the area is a mix of residential, commercial, public facilities, and a small portion of agriculture. There are no buildings on either site and no relocation. The current 2008 Comprehensive Plan depicts the properties as General Commercial. The new Comprehensive Plan West Fargo 2.0, which is currently under consideration, identifies these properties in the Core Retrofit Growth Sector. This sector supports new

development, redevelopment or reuse of existing lands and buildings encouraging additional growth and development, and achieving more walkable and bike-able corridors as well as a better connected village core.

Zoning

Zoning District: Planned Unit Development within a General Commercial Land Use Classification. Both parcels are zoned C: Light Commercial and located within the Sheyenne Street Corridor Overlay District which requires higher site and building design standards.

Street Plan

The development would be accessed by two points along Sheyenne Street between 2nd Avenue and 6th Avenue West. The entrance points would remain intact or be removed along the corridor. Parking would be installed along the street to accommodate more traffic and the street has recently been taken off of the city's truck route.

Recommended Findings

The proposed project will not cause any displacement of families. The proposed downtown Sheyenne Street development plan conforms to the city's General Plan for Urban Renewal and Urban Development and the West Fargo Comprehensive Plan (new and old). The proposed development Plan will afford maximum opportunity, consistent with the sound needs of the city as a whole, for the development area by private enterprise.

NOTICE TO COMPETITORS OF HEARING ON APPLICATION FOR PROPERTY TAX EXEMPTION

Notice is hereby given that the City Commission of West Fargo, North Dakota, will meet at 5:30 p.m. on May 21st, 2018, at City Hall to consider the addition of a Tax Increment Financing District located on 322 and 502 Sheyenne Street, City of West Fargo, North Dakota. Legal description of the properties are: Lots 12 & 13, Block 6 of Francis 2nd Subdivision; and Lots 1 & 2, Block 1 of Lepirds Subdivision, City of West Fargo, North Dakota.

Any interested party may appear and be heard by the City Commission at the time and place designated herein. An interested party may provide written comments to the governing body before the scheduled hearing.

This notice is given by the above named applicant pursuant to the provisions of North Dakota Century Code Section 40-57.1-03.

PLEASE RUN:

The Forum Dates Of: 16th & 23rd
The Pioneer Dates Of: 16th & 23rd

**SEND STATEMENT AND AFFIDAVIT OF PUBLICATION TO:
Economic Development, City of West Fargo 800 4TH AVE E, WEST FARGO ND 58078**



LEGEND

- 1 PIONEER PLACE
- 2 THE FIRM
- 3 VFW/MIA PARK
- 4 SHEYENNE PLAZA
- 5 ALLIE COMMONS



West Fargo Public Schools

Educating today's learners for tomorrow's world.
207 West Main Avenue • West Fargo, ND 58078

Kara Gravley-Stack Board President
Shauna Vistad Board Vice President
Jon Erickson Board Director
Andrea Payne Board Director
Dan Schaeffer Board Director
Allan Skramstad Board Director
Patti Stedman Board Director

Dr. David Flowers Superintendent
Dr. Allen Burgad Secondary Assistant Superintendent
Beth Slette Elementary Assistant Superintendent
Karen Nickel Director of Special Education
Heather Sand Director of Curriculum & Instruction
Jeffrey Goebel Director of Building & Grounds
Robin Hill Director of Human Resources
Mark Lemer Business Manager
Ed Mitchell Director of Technology
Brad Redmond Director of Transportation
Dana Rieth Director of Food Service

May 3, 2018

Matt Marshall
Economic Development Director
City of West Fargo
800 4th Ave E
West Fargo ND 58078

Mr. Marshall:

The West Fargo School Board has reviewed the Property Tax Incentive Project for the project located in the downtown area on Sheyenne Street that was included in your letter dated May 2, 2018.

The School Board was able to review this project at their meeting on April 23, 2018. The project as proposed includes the creation of a Tax Increment Finance District for a maximum length of 13 years. The School Board adopted a motion to support the project based on the administration's recommendation. That recommendation is attached to this letter.

If there are any changes to this project that do not conform to the information that was originally provided to the school district or presented to our School Board, please contact me.

Please contact me at 701-356-2002 if you have questions or concerns.

Sincerely,



Mark P. Lemer
Business Manager

Cc: Tina Fisk



County Administrator

Robert Wilson
701-241-5770

wilsonro@casscountynd.gov

May 8, 2018

Matt Marshall, Director
West Fargo Economic Development Corporation
800 4th Avenue East, Suite 1
West Fargo, ND 58078

Dear Matt:

The Cass County Commission approved a request to participate in a Tax Increment Finance (TIF) District in the City of West Fargo submitted by Sheyenne Plaza Development to acquire and demolish three properties for up to a thirteen-year period.

The Cass County Commission supports the renovation of downtown West Fargo and appreciates the communications provided by you to keep them informed of this project.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "R Wilson".

Robert Wilson
County Administrator

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

www.casscountynd.gov



Shayenne Plaza

West Fargo VFW

Choice Financial Group

General Store

Bell Bank

Silver Dollar Bar & Flying Pig Grill

Shayenne St

Shayenne

Shayenne St

Shayenne St

West Funeral Home

4th Ave W

Maple St

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 4

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5321 DATE: May 14, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Pioneer Place 1st Addition, Replat & Rezoning from C: Light Commercial to PUD:
Planned Unit Development.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

Lot 4 less the N 18' and Lots 5-11, Block 6 of Francis 2nd Subdivision, City of
West Fargo, North Dakota.

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Hold Second Reading on the rezoning and Final Plat Approval subject to the
conditions listed in the staff report.

CITY OF WEST FARGO PLANNING AND COMMUNITY DEVELOPMENT

STAFF REPORT

A17-42	REPLAT & REZONING
Pioneer Place 1 st Addition	
Lot 4 less the N 18' and Lots 5-11, Block 6 of Francis 2 nd Subdivision, City of West Fargo, North Dakota	
Applicant/Owner: City of West Fargo	Staff Contact: Tim Solberg, AICP
Planning & Zoning Commission Introduction:	12-11-2017
Public Hearing:	12-11-2017
City Commission Introduction:	12-18-17
Planning & Zoning Commission Detailed Development Plan Review:	02-12-18
Public Hearing & 1 st Reading:	03-05-2018
2 nd Reading and Final Plat Approval:	

PURPOSE:

Replat to develop a mix of public, commercial, retail and residential uses.

STATEMENTS OF FACT:

Land Use Classification:	General Commercial
Existing Land Use:	General Commercial uses
Current Zoning District(s):	C: Light Commercial
Zoning Overlay District(s):	CO-S: Sheyenne Street Corridor Overlay District
Proposed Zoning District(s):	PUD: Planned Unit Development
Proposed Lot size(s) or range:	49,983 ft ²
Total area size:	56,212 ft ²
Adjacent Zoning Districts:	North, South & East – C: Light Commercial West – R-2: Limited Multiple Dwellings
Adjacent street(s):	Sheyenne Street (arterial)
Adjacent Bike/Pedestrian Facilities:	Existing Sidewalks
Available Parks/Trail Facilities:	Sheyenne Plaza within ¼ mile, Tintes and South Elementary parks within ½ mile.
Park Dedication Requirements:	The area is developed. No park dedication required.

DISCUSSION AND OBSERVATIONS:

- The applicant has submitted an application, preliminary plat, site plan, building elevations and floor plans.
- The plat currently shows one lot for development of a 4-story, multi-use building. The conceptual plan shows underground parking, light commercial tenant space on the 1st floor, and residential multiple family units on floors 2-4. There is a community room with a rooftop patio on the 4th floor.
- The building shown in the conceptual plans is constructed primarily of glass and brick with the use of some alternative materials such as aluminum casing on windows and pre-finished metal panels on the upper floors to break up the brick and windows. The finishes on the main floor are primarily all glass.
- Access into the development is proposed at two Sheyenne Street access points, as well as the rear

STAFF REPORT

alley. City staff is working with the applicant to identify ways to reduce the amount of access to Sheyenne Street.

- The site was designed under the guidelines of the CO-S: Sheyenne Street Corridor Overlay district standards which are a result of the City’s Downtown Framework Study completed in 2011. The City Economic Development office has been working directly with the development group on this site and the City developing a Private Public Partnership to encourage the growth of the City’s downtown.
- The CO-S Overlay district standards require zero front yard setback and zero side yard setback. There is however deviation allowed where the development wishes to add additional useable space. Parking is required to be facilitated in the rear yard. The current site plan shows parking on the north and south of the building. The applicant has stated their intentions to provide retail spaces on the north and south of the building which would be dependent on available parking.
- The uses are consistent with the CO-S Overlay district as well as the underlying C: Light Commercial district and underlying General Commercial land use.
- The applicant proposed dedicating additional right of way to accommodate on-street diagonal parking in front of the building to be designed in the same fashion as Sheyenne Plaza to the south.
- As the conceptual plans develop into detailed plans, the City and developer will need to review parking requirements and determine how to address parking demand at this site and the availability in the downtown area.
- As part of the Sheyenne Street Corridor Study, parking in this area was also studied. It was determined that there is currently a very large surplus of available parking. The study found the following average spaces available during these periods:
 - more than 800 parking spots available during a weekday morning
 - more than 775 parking spots available during a weekday afternoon
 - more than 850 parking spots available during a weekday evening
 - more than 875 parking spots available during a weekend afternoon
 - more than 875 parking spots available during a weekend evening
- Although it has been demonstrated ample parking is available, it will need to be determined prior to final approval if additional parking is required for this development, and where it will be located.
- The City’s Downtown Design Review provided a number of comments on the previously developed Sheyenne Plaza which are continued on this site. The streetscape, diagonal parking, and use of the alley for access to the underground parking are continued.
- As the detailed development plans are prepared, the City Engineer needs to be consulted to ensure City services are adequately provided for.
- A drainage plan is required for the subdivision and will need to be developed prior to, or as a part of, the special improvement district. The City Engineer has indicated that retention needs are difficult in this area of town and that the current development pattern does not provide retention. Staff is recommending that as part of the developer agreement that future retention needs are addressed as they will likely become part of a larger improvement district.

NOTICES:

Sent to: Property owners within 150’ and applicable agencies and departments

Comments Received:

- None to date.

STAFF REPORT

CONSISTENCY WITH COMPREHENSIVE PLAN AND OTHER APPLICABLE CITY PLANS AND ORDINANCES:

- The proposed plan is consistent with City plans and ordinances:
 - Under the heading Land Use and Community Growth, Goal 3, Objective e. states “To encourage the development of additional retail commercial areas along 13th Avenue, Sheyenne Street, and Main Avenue.
 - Under the heading Community Identity, Goal 3, Objective b. states “To enhance the image of Sheyenne Street commercial area as the downtown of the community.
 - Under the heading Community Reinvestment, the objectives of Goal 2 and under the heading Economic Development, the objectives of Goal 1 align with the proposed development.

RECOMMENDATIONS:

It is recommended that the City approve the proposed application in concept on the basis that it is consistent with City plans and ordinances with recommended items to be addressed with the detailed development plans as follows:

1. Parking requirements are further refined and if necessary shared parking agreements are provided to be considered in a resolution for reduction in parking by the City Commission.
2. Development will be subject, but not limited to CO-S: Sheyenne Street Corridor Overlay District, 4-440 Supplementary District Regulations, 4-450 Off-Street Parking and Loading Requirements, and 4-460 Sign Regulations.
3. Utility and infrastructure as well as any current or future drainage considerations be addressed and included in the Public Private Partnership (P3) or developer’s agreement.

PLANNING AND ZONING RECOMMENDATION:

At their December 11, 2017 meeting, the Planning and Zoning Commission approved the concept development plans with additional recommendations that the developer provide a construction parking plan to avoid nuisance to the neighborhood as was demonstrated with the adjacent Sheyenne Plaza and that detailed development plans include restrictions from signs being placed on the west elevation of the building facing residential properties.

DETAILED DEVELOPMENT PLANS:

The applicant has provided an updated plat, site plan, floor plan, and building elevations. There have not been any major changes to what was previously provided to note. The applicant still intends to fit up the north and south main floor units with tenants that utilize the front door and patio space with available parking, however these plans will not develop until a tenant is secured. The overall footprint will likely be unchanged, however minor details will result in changes to the package presented at this time. If changes are substantial enough, a PUD Minor Modification or PUD Amendment may be necessary.

In regards to the improvements and layout in the site plan, the City is pursuing a grant for improvements to Sheyenne Street from Main Avenue to 7th Avenue through the Governor’s Urban Grant Program and some different layouts of diagonal parking and access in cooperation with Choice Financial are being developed. These are not finalized, but would take part in the right of way and would require final design approvals from the City Commission. Because they do not affect the plat, and

STAFF REPORT

will have future approvals staff is recommending to allow that process to take place separate from this application.

It is recommended that the City approve the proposed application on the basis that it may be considered consistent with City plans and ordinances with following recommended conditions of approval:

1. A construction parking plan is provided and approved by City Engineer and Public Works Director to avoid nuisance to the neighborhood.
2. No illuminated signage is allowed on the west elevation which faces residential properties.
3. Continued consideration be given to reducing access points and parking adjacent to Sheyenne Street to be consistent with CO-S: Sheyenne Street Corridor Overlay District and concepts currently provided in draft of West Fargo 2.0.
4. Parking requirements are further refined and if necessary shared parking agreements are provided to be considered in a resolution for reduction in parking by the City Commission.
5. Development will be subject, but not limited to CO-S: Sheyenne Street Corridor Overlay District, 4-440 Supplementary District Regulations, 4-450 Off-Street Parking and Loading Requirements, and 4-460 Sign Regulations.
6. Utility and infrastructure as well as any current or future drainage considerations be addressed and included in the Public Private Partnership (P3) or developer's agreement.

PLANNING AND ZONING RECOMMENDATION:

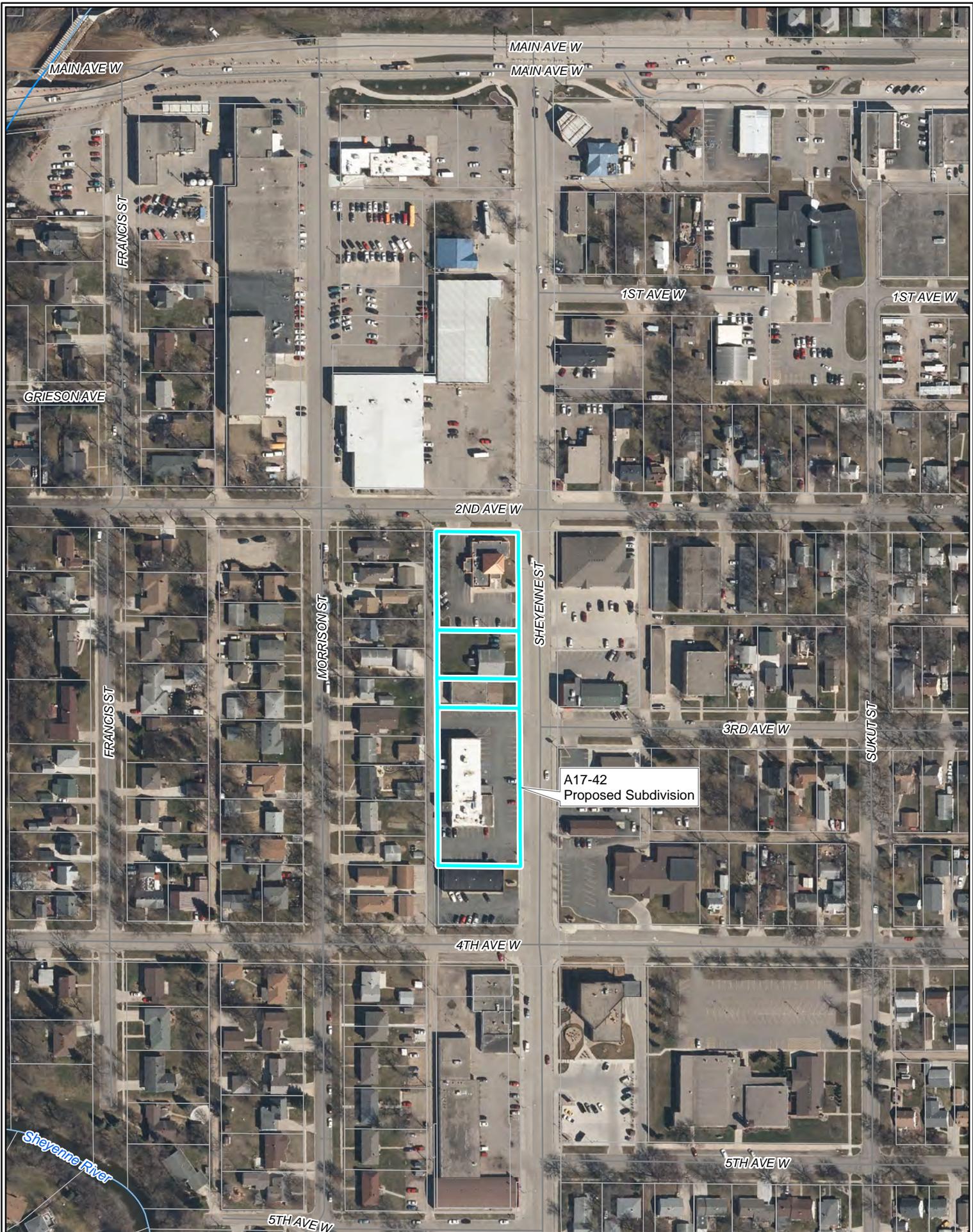
At their February 12, 2018 meeting, the Planning and Zoning Commission approved the detailed development plans based on the six conditions listed above.

PLAN UPDATES – FIRST READING:

The applicant has shifted the building in their site plans to the north to remove one parking lot and an access to Sheyenne Street which provides them the ability for redevelopment in the future of the area to the south. This is depicted in the updated site plan provided. It is anticipated that the applicant will further refine this plan and discuss at the first reading. More detail will be developed and presented for consideration of a second reading and final approval at a later date.

PLAN UPDATES – MAY, 2018:

The applicant has provided a final plat and is working with the City Engineer to determine infrastructure to support the development. At this time, the applicant is requesting approval of the plat and building plans and requests that the areas outside of the plat area which will support the development continue to be developed under direction of the City Engineer, Public Works Director, and Planning Office.



MAIN AVE W

MAIN AVE W

MAIN AVE W

FRANCIS ST

1ST AVE W

1ST AVE W

GRIESON AVE

2ND AVE W

2ND AVE W

SHEYENNE ST

3RD AVE W

SUKUT ST

FRANCIS ST

MORRISON ST

A17-42
Proposed Subdivision

4TH AVE W

5TH AVE W

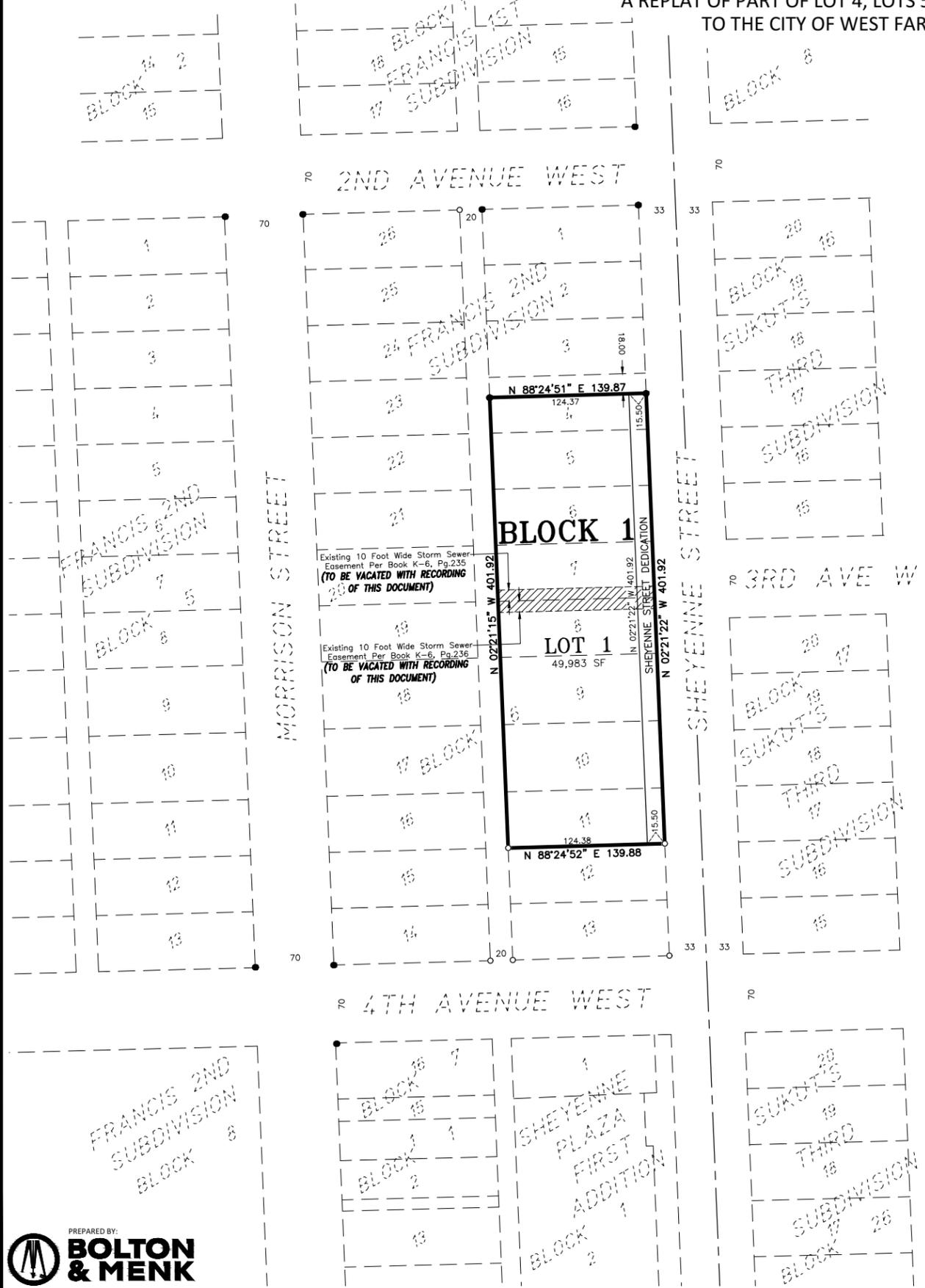
5TH AVE W

Shyenne River



PIONEER PLACE ADDITION

A REPLAT OF PART OF LOT 4, LOTS 5 - 11, BLOCK 6 OF FRANCIS 2ND SUBDIVISION
TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA



OWNERS DESCRIPTION AND DEDICATION

KNOWN ALL MEN BY THESE PRESENTS, That the City of West Fargo, a Municipal corporation under the laws of the State of North Dakota, as owner of a parcel of land located in the Northeast Quarter of Section 7, Township 139 North, Range 49 West of the Fifth Principal Meridian, Cass County, North Dakota and more particularly described as follows:

Lot Four except the North Eighteen feet thereof and all of Lot 5, in Block Six, in Francis' Second Subdivision of a portion of the Northeast Quarter of Section Seven, in Township One Hundred Thirty-nine North, of Range Forty-nine West of the Fifth Principal Meridian to the City of West Fargo, situate in the County of Cass and the State of North Dakota.
(Per Document No.1499940)

AND

Lot Seven, in Block Six, of Francis' Second Subdivision of a portion of the Northeast Quarter of Section Seven, in Township One Hundred Thirty-nine North of Range Forty-nine West of the Fifth Principal Meridian, situate in the City of West Fargo, the County of Cass and the State of North Dakota;

AND
Lot Eight, Nine, Ten and Eleven, in Block Six, of Francis' Second Subdivision of part of the Northeast Quarter of Section Seven, in Township One Hundred Thirty-nine North of Range Forty-nine West of the Fifth Principal Meridian, situate in the City of West Fargo, the County of Cass and the State of North Dakota

AND
Lot Six, in Block Six, of Francis' Second Subdivision of a portion of the Northeast Quarter of Section Seven, in Township One Hundred Thirty-nine North of Range Forty-nine, situate in the City of West Fargo and the County of Cass
(Per Document No.1483888)

Containing 56,212 square feet of land, more or less.

Said owner has caused the above described parcel of land to be surveyed and platted as "PIONEER PLACE ADDITION" to the City of West Fargo, Cass County, North Dakota and do hereby vacate the 10 foot wide storm sewer easements as shown for vacation on this plat and do hereby dedicate to the public for public use Sheyenne Street as shown on the plat.

OWNER: City of West Fargo

By: Rich Mattern
President of the West Fargo City Commission

By: Tina Fisk
City Auditor

State of North Dakota)
County of Cass)

On this ____ day of _____, in the year 2018 before me personally appeared Rich Mattern, President of the West Fargo City Commission and Tina Fisk, City Auditor, known to me to be the persons who are described in and who executed the within instrument, and acknowledged to me that they executed the same on behalf of City of West Fargo

Notary Public

SURVEYOR'S CERTIFICATE AND ACKNOWLEDGEMENT

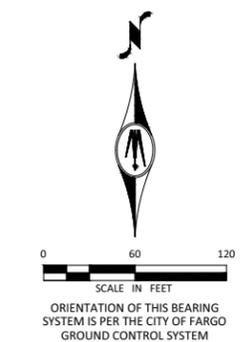
I, Bruce W. Skipton, Registered Professional Land Surveyor under the laws of the State of North Dakota do hereby certify that this plat is a correct representation of the survey, that all distances shown are correct and that the monuments for the guidance of future surveys have been located or placed in the ground as shown and that the outside boundary lines are correctly designated on the plat.

Bruce W. Skipton, Professional Land Surveyor
North Dakota License Number LS-8251

State of North Dakota)
County of Cass)

On this ____ day of _____, in the year 2018 before me personally appeared Bruce W. Skipton, known to me to be the person who is described in and who executed the within instrument, and acknowledged to me that he executed the same.

Notary Public



LEGEND

- 5/8" x 18" REBAR MONUMENT SET
CAP LICENSE NO. LS-8251
- MONUMENT FOUND
- SUBJECT PROPERTY LINE
- - - EXISTING PROPERTY LINE
- - - EASEMENT LINE
- SECTION LINE
- ▨ EXISTING STORM SEWER EASEMENT
TO BE VACATED WITH THIS DOCUMENT

WEST FARGO CITY ATTORNEY APPROVAL

I do hereby certify that proper evidence of title has been examined by me and I approve the plat as to form and execution this ____ day of _____, 2018.

John T. Shockley, City Attorney

State of North Dakota)
County of Cass)

On this ____ day of _____, in the year 2018 before me personally appeared John T. Shockley, City Attorney, known to me to be the person who is described in and who executed the within instrument, and acknowledged to me that he executed the same on behalf of the City of West Fargo.

Notary Public

CITY ENGINEER'S APPROVAL

This plat in the City of West Fargo is hereby approved this ____ day of _____, 2018.

Dustin Scott, City Engineer

State of North Dakota)
County of Cass)

On this ____ day of _____, in the year 2018 before me personally appeared Dustin Scott, City Engineer, known to me to be the person who is described in and who executed the within instrument, and acknowledged to me that he executed the same on behalf of the City of West Fargo.

Notary Public

WEST FARGO PLANNING COMMISSION APPROVAL

This plat in the City of West Fargo is hereby approved this ____ day of _____, 2018.

Tom McDougal, Chairman, West Fargo Planning Commission

State of North Dakota)
County of Cass)

On this ____ day of _____, in the year 2018 before me personally appeared Tom McDougal, Chairman, West Fargo Planning Commission, known to me to be the person who is described in and who executed the within instrument, and acknowledged to me that he executed the same on behalf of the West Fargo Planning Commission.

Notary Public

WEST FARGO CITY COMMISSION APPROVAL

This plat in the City of West Fargo is hereby approved this ____ day of _____, 2018.

Rich Mattern, President of the West Fargo City Commission

Attest: Tina Fisk, City Auditor

County of Cass)
State of North Dakota)

On this ____ day of _____, in the year 2018 before me personally appeared Rich Mattern, President of the West Fargo City Commission, and Tina Fisk, City Auditor known to me to be the persons who are described in and who executed the within instrument, and acknowledged to me that they executed the same on behalf of the City of West Fargo.

Notary Public



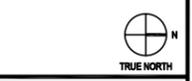
SEE AREA 'B'

Pioneer Place
Bid Package #1
(Core & Shell)
300 Sheyenne St.
West Fargo, ND 58078

Drawing History

No.	Description	Date
1	BID DOCS	1-29-18
2	ADD. 1 - C800	2-5-18
3	BLDG REVISION	2-7-18
4	SITE REVISION	4-3-18
5	CITY REVIEW	5-11-18

DRAWN BY: KJB JN: 17-081



TRAFFIC CONTROL PLAN

SHEET
C800

SYMBOL LEGEND:

- EXISTING PROPERTY LINE
- EXISTING PROPERTY PIN
- ⊠ EXISTING STORM INLET
- EXISTING MANHOLE
- ⊙ EXISTING LIGHT POLE
- ⊕ EXISTING FIRE HYDRANT
- ⊞ EXISTING GATE VALVE
- ⊟ EXISTING POWER POLE W/ GUY WIRE
- ⊘ EXISTING TREE
- OHP— EXISTING OVERHEAD POWER LINE
- ⊠ NEW SIGN
- ⊕ NEW FIRE HYDRANT
- ⊞ NEW GATE VALVE
- ⊟ NEW STORM INLET
- ⊘ NEW STORM MANHOLE
- ⊙ NEW SANITARY MANHOLE

PLAN NOTES:

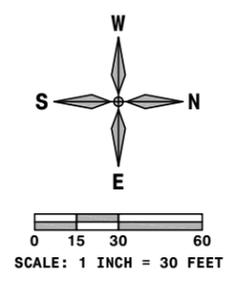
1. ALL WORK SHALL COMPLY WITH THE MOST RECENT CITY OF WEST FARGO STANDARD SPECIFICATIONS FOR CONSTRUCTION OF PUBLIC UTILITIES.
2. CONTRACTOR SHALL NOTIFY UTILITY COMPANIES FOR UNDERGROUND LOCATIONS 48 HOURS PRIOR TO BEGINNING CONSTRUCTION. NORTH DAKOTA ONE CALL PHONE NUMBER: 1-800-795-0555
3. CONTRACTOR SHALL PROTECT ALL PROPERTY PINS. PROPERTY PINS DESTROYED OR DISTURBED SHALL BE REPLACED AT CONTRACTORS EXPENSE.
4. IF THE LAND BOUNDARY DENOTED ON THE PLANS ENCOMPASSES MORE THAN ONE (1) ACRE OR IS LESS THAN ONE (1) ACRE, BUT IS PART OF A LARGER DEVELOPMENT PLAN, A NOTICE OF INTENT TO OBTAIN A STORM WATER POLLUTION PERMIT SHALL BE ACQUIRED BY THE CONTRACTOR AND OWNER FROM THE NORTH DAKOTA STATE HEALTH DEPARTMENT SEVEN (7) DAYS PRIOR TO CONSTRUCTION.
5. CONTRACTOR SHALL MAINTAIN TEMPORARY EROSION CONTROL UNTIL PERMANENT EROSION CONTROL IS ESTABLISHED.
6. ANY REPLACEMENT OF CURB & GUTTER AND/OR SIDEWALK SHALL BE DONE WITHIN FIVE WORKING DAYS.
7. ANY WORK WITHIN THE CITY RIGHT-OF-WAY OR EASEMENTS SHALL REQUIRE NOTIFICATION TO THE CITY BY THE CONTRACTOR 24 HOURS PRIOR TO COMMENCING WORK AND AN EXCAVATION PERMIT FROM THE CITY OF WEST FARGO PUBLIC WORKS DEPARTMENT.
8. ANY WORK ON EXISTING CITY-OWNED UTILITIES SHALL REQUIRE NOTIFICATION TO THE CITY BY THE CONTRACTOR 24 HOURS PRIOR TO COMMENCING WORK.
9. THE CONTRACTOR SHALL PROVIDE ALL TRAFFIC CONTROL WHEN WORK OPERATIONS DISRUPT THE NORMAL TRAFFIC FLOW OF PEDESTRIANS AND/OR VEHICLES SUCH AS LANE CLOSURES OR SIDEWALK CLOSURES.
10. ALL GRASSED AREAS DISTURBED BY CONSTRUCTION SHALL BE TOPSOILED (6" DEPTH), GRADED, SEEDED, AND HYDRO-MULCHED.
11. THE CITY OF WEST FARGO STORM WATER MANAGEMENT PERMIT MUST BE SUBMITTED WITH THE SWPPP.
12. VERTICAL DATUM USED IS NGVD 1929.

BENCHMARKS:

1. BM#1: THE TOP NUT OF THE FIRE HYDRANT
ELEV: 900.10 (NGVD 1929)
(CONTRACTOR TO VERIFY ELEVATION)

LOT INFORMATION:

LEGAL DESCRIPTION: LOT 1, BLOCK 1, PIONEER PLACE ADDITION TO THE CITY OF WEST FARGO
ADDRESS: 300 SHEYENNE STREET, WEST FARGO, ND 58078
LOT AREA: 51,791 SF (1.189 ACRES)
IMPERVIOUS AREA: 49,383 SF (95.35%)



AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 5

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5321 DATE: May 14, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Zoning Ordinance Text Amendment to Section 4-0407.4C of West Fargo City Ordinances to provide for removal of the 13th Avenue Tree Planting Plan.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

N/A

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Hold Second Reading on the Zoning Ordinance Amendment subject to the conditions listed in the staff report.

CITY OF WEST FARGO PLANNING AND COMMUNITY DEVELOPMENT

STAFF REPORT

A18-13		ZONING ORDINANCE AMENDMENTS	
Zoning Ordinance Amendment to Section 4-0407.4C			
City of West Fargo		Staff Contact: Tim Solberg, AICP	
Planning & Zoning Commission Introduction:		04-09-2018	
Public Hearing:		04-09-2018 – Approval	
City Commission Introduction:		04-16-2018	
Public Hearing & & 1 st Reading:		05-07-2018	
2 nd Reading			

PURPOSE:

Amendment to Section 4-0407 of West Fargo City Ordinances to provide for removal of the 13th Avenue Tree Planting Plan

DISCUSSION AND OBSERVATIONS:

- Staff is proposing a text amendment to Section 4-0407 Public Sites and Uses at the request of the City Forestry Committee. The specific sections with proposed changes highlighted in red are attached for reference.
- 4-0407.4C Preservation of Natural Features and Amenities - 13th Avenue Corridor
 - Remove the requirements with regard to the 13th Avenue Corridor. The purpose of the amendment is to remove reference to the specific plan completed in 1986 and remove the question as to whether it is still applicable.
- Removing the requirements of the 13th Avenue Tree Planting Plan will allow the City Forestry department to develop planting plans along 13th Avenue that may be more successful. Individual properties would still be required to meet 4-0407.4B Boulevard Trees and Section 4-449-A. Landscaping Standard.

NOTICES:

Sent to: Notice in the newspaper and City Departments

Comments Received: None

RECOMMENDATIONS:

Following the public hearing and obtaining public comments, consider recommending approval of the ordinance amendments.

PLANNING AND ZONING RECOMMENDATION:

At their April 9, 2018 meeting, the Planning and Zoning Commission approved the ordinance amendment.



February 19, 2018

Subject: City of West Fargo 13th Ave. Planting Plan

To: West Fargo Planning Department, Director Tim Solberg

Dear Mr. Solberg,

The West Fargo Urban Forestry Committee recently had a meeting in which upcoming construction projects were discussed. Among them, was the reconstruction of 13th Ave. E. this summer and the existing planting plan for the corridor. The plan, which was developed and implemented in 1986, currently lacks behind the typical landscape standards. The Urban Forestry Committee recommends it would be a good time to rescind the 13th Ave. Planting Plan and instead require businesses/residents to follow current landscape standards. The current planting plan does not allow for any boulevard/median trees to be installed and includes several species that the City no longer allows to be planted. Rescinding the 13th Ave. Planting Plan would help with several of the Urban Forestry Committee's goals of providing long range beautification and planning of the city's greenery. The committee recently has been focusing on complete streets, including pedestrian facilities, plantings and beautification. With the reconstruction of 13th Ave E. moving forward it would be a good time to rescind the planting plan and include boulevard and median trees with the reconstruction.

Any questions or comments can be directed to Chad Zander, program coordinator.

Sincerely,

West Fargo Urban Forestry Committee

4-0407. PUBLIC SITES AND USES.

Source: Ord. 605, Sec. 1 (2000)

Subsections:

- 4-0407.1. Subdivision Exactions.
- 4-0407.2. Private Open Space/Parks.
- 4-0407.3. Plan to Provide for Public Use.
- 4-0407.4. Preservation of Natural Features and Amenities.

4-0407.1 Subdivision Exactions. Because new development within the City and its extraterritorial area increases population and/or demand upon public services, it shall be required that the owner or developer (subdivider) of every subdivision or resubdivision of property dedicate land for parks, playgrounds, public open space, public trails, municipal facilities, park facilities and/or pay a fee in accordance with those regulations for the purpose of providing the above-mentioned public uses and facilities for existing and future residents of the community. Subdivisions or resubdivisions of properties which are partially or fully developed will only be required to provide for dedication on the undeveloped portion of the property being platted into lot(s).

Source: Ord. 748, Sec. 8 (2005)

- A. APPLICATION. The provisions of this requirement shall apply to all of residential, commercial, industrial and other subdivisions and shall include replats where land dedication and/or cash-in lieu of dedication fees have not been previously provided. Where landowners previously have dedicated land in advance of development, the City Commission will determine if a dedication will be required and what an equitable amount would be.
- B. PROCEDURE. The subdivider of property shall submit with the application for subdivision or resubdivision a letter from the Park District indicating their recommendation for land dedication or cash-in-lieu of land dedication. When the subdivider has not provided a letter of recommendation from the Park District, the application will be considered incomplete. The City will then notify the Park District and provide information on the proposed subdivision. The Park District will be given thirty (30) days to review the subdivision information and provide recommendations, whereupon the application will be considered complete and the City will proceed with platting procedures.

The Planning and Zoning Commission will consider the Park District recommendations in addition to public uses and facilities identified within the Comprehensive Plan and other City plans when formulating their

recommendation to the City Commission. The City Commission will have final authority to determine whether land dedication or cash-in-lieu of land dedication will be accepted.

- C. LAND DEDICATION. The amount of land required to be dedicated by the subdivider pursuant to this ordinance, shall be based upon the type of development and shall be a percentage of the gross area of all property to be subdivided as follows:

Residential Subdivision - 10%

Commercial Subdivision - 5%

Industrial Subdivision - 5%

Other Subdivision - 10%

Where no proposed use is given for lots within the proposed subdivision, the City will base the required dedication on the future land use as shown in the Comprehensive Plan. The land area conveyed or dedicated to the City will not be used in calculating density requirements of the Comprehensive Plan and Zoning Ordinance.

- D. LAND SUITABILITY. Land to be dedicated shall be reasonably suitable for its intended use and shall be at a location convenient to the people to be served. In evaluating the adequacy of proposed land dedications, the City shall consider factors including size, shape, topography, geology, hydrology, tree cover, access and location. Land will not be accepted as meeting the required dedication if it is encumbered with major utility easements, storm drains or retention areas, wetlands or other features which make the property difficult to utilize for parks or other desired municipal or park facilities. The City may consider land for parks or open space that is located in the vicinity of areas for storm water retention, major drains, or wetlands or other natural features provided the dedication will further the interests of the City or Park District, as well as the City's Comprehensive Plan. The City Commission will make the final decision whether land will be accepted for dedication.

- E. TIMING AND MAINTENANCE. Prior to final plat approval by the City Commission, the subdivider shall denote on the plat the designated park or open space land, or shall tender a deed of the dedicated land to the public entity that is to receive the land. If the plat is not approved, the deed shall be returned to the subdivider. The transfer of the deed is only final upon final approval of plat. The public entity that receives the dedicated land shall be required to maintain such land.

F. FEE IN LIEU OF LAND DEDICATION. When it is determined that park dedication is not desirable due to location, size or other suitability factors, the City shall require, in lieu of land dedication, a cash dedication equal to a percentage of the fair market value of the property. Such percentage is based on the requirements identified above. For the purposes of this section, fair market value shall be determined at the time of final plat approval in accordance with the following:

1. The City may establish by resolution of the City Commission annually the acceptable value for residential, commercial and industrial designated land for consideration as the fair market value; or
2. The developer may submit a copy of the purchase agreement and/or other pertinent information for which the City will take into account any and all concessions made and any improvements to said property to arrive upon an agreed upon fair market value at the time of approval of plat; or
3. The fair market value may be based upon a current appraisal submitted to the City by the subdivider at the subdivider's expense. The appraisal shall be made by appraisers who are certified or licensed through the State of North Dakota.
4. If the City disputes such appraisal, the City may, at the subdivider's expense, obtain an appraisal of the property by a qualified real estate appraiser, which appraisal shall be conclusive evidence of the fair market value of the land.

Source: Ord. 1049, Sec. 4 (2015)

G. COMBINED LAND AND CASH DEDICATIONS. The City may elect to receive a combination of cash and land as part of parkland dedication requirements. In such cases, the percentage of land dedicated shall reduce the required fee percentage by an equal amount.

H. PAYMENT TIMING AND PROCEDURES. The subdivider shall make payment to the City upon approval of the final plat. Funds received by the City shall be placed in a public improvement fund and in the discretion of the City Commission be used to benefit the residents of the community. Any public facilities constructed or improved with these funds shall be located in the general neighborhood if benefitting that subdivision, or elsewhere in the community if benefitting the community as a whole.

4-0407.2. Private Open Space/Parks. Where private open space for park and recreation purposes is provided in a proposed subdivision, such areas may be used for credit, at the discretion of the City Commission, against the requirement of dedication for park and recreation purposes, provided the City Commission finds it in the public interest to do so. Generally, however, land dedications for private parks will be discouraged.

4-0407.3. Plan to Provide for Public Use. Wherever a tract to be subdivided includes area for school, or other public use, such as streets, which are indicated on official City plans or any portion thereof, such space may be required for reservation by the Planning Commission. If so required, the Planning Commission shall give the public agency involved sixty (60) days to express its interest in the proposed subdivision in connection with the use of the public site. Should interest be expressed by the public agency involved, that agency shall have an additional sixty (60) days within which to arrange for the acquisition of the public site under consideration. If no interest is shown within the first sixty (60) days, the developer may proceed with development of the parcel in question.

4-0407.4. Preservation of Natural Features and Amenities.

- A. General. Existing and proposed features which would add value to land, enhance traffic corridors, or benefit the City as a whole, shall be preserved and/or included in the design of subdivisions.
- B. Boulevard Trees. Boulevard trees shall be planted in accordance with Section 4-532 of the Revised Ordinance of 1990 of the City of West Fargo as amended. No building permits for residential property or property abutting 13th Avenue East may be issued unless in accordance with that ordinance. Boulevard areas not included within the above-mentioned ordinance shall have a landscaping plan approved as part of the subdivision process and have provisions made for payment. The installation of the trees provided for within the landscaping plan shall then be installed when the abutting property is developed.
- C. ~~13th Avenue Corridor. All trees to be planted on the 13th Avenue traffic corridor shall be in accordance with applicable City plans and ordinances and receive approval from the Planning Commission. Tree and landscape plans between building line and street curb line shall be included on the required site plan with written data as to the species of the trees to be planted. These trees shall be in general conformance to official tree planting plans for the corridor. Trees on private property and within the boulevard must be maintained and replaced when necessary by the responsible property owner.~~

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 6

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5320 DATE: May 14, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Rezoning from C-OP: Commercial Office Park to C: Light Commercial

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

Property at 2630 Sheyenne Street (Lot 3, Block 1 of Eaglewood 2nd Addition),
City of West Fargo, North Dakota.

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Hold Second Reading on the rezoning subject to the conditions listed in the staff
report.

CITY OF WEST FARGO PLANNING & COMMUNITY DEVELOPMENT

STAFF REPORT

A18-14		REZONING
Eaglewood 2 nd		
2630 Sheyenne Street (Lot 3, Block 1 of Eaglewood 2 nd Addition)		
Applicant: Nate Vollmuth	Staff Contact: Tim Solberg, AICP	
Owner: Westwood Development, LLC		
Planning & Zoning Commission Introduction:	04-09-2018	
Public Hearing:	04-09-2018 – Approved	
City Commission Introduction:	04-16-2018	
Public Hearing & 1 st Reading:	05-07-2018	
2 nd Reading:		

PURPOSE:

Rezoning from C-OP: Commercial Office Park to C: Light Commercial.

STATEMENTS OF FACT:

Land Use Classification:	Office Park
Existing Land Use:	Vacant
Current Zoning District(s):	C-OP: Commercial Office Park District
Zoning Overlay District(s):	CO: Corridor Overlay District
Proposed Zoning District(s):	C: Light Commercial
Total area size:	2.26 Acres
Adjacent Zoning Districts:	North – C: Light Commercial South – P: Public Facilities East– R-1E: Rural Estate District & A: Agricultural West – R-2: Limited Multiple Dwellings
Adjacent street(s):	26 th Avenue West (Local); Sheyenne Street (Arterial)
Adjacent Bike/Pedestrian Facilities:	Sidewalk along 26 th Ave W; Future path along Sheyenne St.
Available Parks/Trail Facilities:	Brooks Harbor Elementary with adjacent park and Eaglewood park facility within ½ mile. Both accessible via path and sidewalks

DISCUSSION AND OBSERVATIONS:

- The applicant intends to develop the property as a veterinary clinic, which is not provided for in the C-OP: Commercial Office Park zoning district.
- Under the proposed C District, Veterinary Clinics without overnight facilities are allowed as a permitted use and with overnight facilities as Conditionally Permitted Uses.
- The property was zoned C-OP in April 2013 and was based on the 2008 Comprehensive Plan.
- C: Light Commercial and C-OP: Commercial Office Park are required to provide for the same buffer requirements under Section 4-449-A: Landscaping Standards of City Ordinances.
- The adjacent medium density townhome development to the west has the minimal setback and may have conflicts with increased development, however the existing zoning would allow for similar development patterns.

STAFF REPORT

NOTICES:

Sent to: Property owners within 150’.

Comments Received:

- None to date.

CONSISTENCY WITH COMPREHENSIVE PLAN AND OTHER APPLICABLE CITY PLANS AND ORDINANCES:

- The City’s new Comprehensive Plan under consideration would not restrict the use on the property and would not require a land use plan amendment. Considering the Comprehensive Plan is under consideration, staff is not recommending a land use plan amendment to the current plan to accommodate the proposed rezoning and would find it to be consistent with the City’s new Comprehensive Plan.

RECOMMENDATIONS:

It is recommended that the City approve the proposed application on the basis that it is consistent with City plans under consideration and City ordinances.

PLANNING AND ZONING RECOMMENDATION:

At their April 9, 2018 meeting, the Planning and Zoning Commission approved the rezoning on the basis it is consistent with City plans under consideration and City ordinances.

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 7

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5321 DATE: May 14, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Conditional Use Permit to allow for a 150 square foot sign with a setback of less than 20 feet from right-of-way.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

1175 Main Avenue East (Lot 1, Block 1 of Gellers 3rd Addition), City of West Fargo, North Dakota.

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Approval subject to conditions listed in the staff report.

STAFF REPORT

A18-19	CONDITIONAL USE PERMIT
1175 Main Avenue East	
Lot 1, Block 1 of Geller's 3 rd Addition, City of West Fargo, North Dakota	
Applicant: Indigo Signs/Jill Gustofson Owner: John Nore	Staff Contact: Tim Solberg, AICP
Planning & Zoning Commission Introduction:	05-08-2018
Public Hearing:	05-08-2018 - Approval
City Commission:	

PURPOSE:

Constructing a 150 square foot freestanding sign with a setback of less than 20 feet from right-of-way along Main Avenue.

STATEMENTS OF FACT:

Land Use Classification:	General Commercial
Existing Land Use:	Vehicle Sales
Current Zoning District(s):	C: Light Commercial
Zoning Overlay District(s):	CO-R: Redevelopment Corridor Overlay District
Total area size:	3 Acres
Adjacent Zoning Districts:	North – M: Heavy Industrial South – R-4: Mobile Home Park East – C: Light Commercial West – HC: Heavy Commercial
Adjacent street(s):	Main Avenue East (Arterial)
Adjacent Bike/Pedestrian Facilities:	Main Avenue East multi-use path
Available Parks/Trail Facilities:	Not applicable.

DISCUSSION AND OBSERVATIONS:

- The applicant is requesting a freestanding sign with a setback of less than 20' from the right-of-way along Main Avenue.
- Ordinance 4-460.9 allows increased total sign area and reduced setbacks as a conditionally permitted use for on-premise freestanding signs along the Main Avenue corridor however a single tenant sign may not exceed 150 ft² or a multi-tenant sign may not exceed 200 ft² - neither may exceed 35' in height. Main Avenue is recognized by the code as being a unique corridor with a larger than typical boulevard leaving greater distances than typical corridors for businesses to advertise. The applicant in this case has approximately 44' of grassed boulevard between his property and the pavement edge of Main Avenue.
- The applicant has submitted an application, as well as a photo image of the proposed sign. The proposed sign is a freestanding advertising sign for Visto Trailer Sales proposed to be 150 ft² and 23' in height.
- A conditional use permit agreement is required to be signed prior to issuance of a building permit and may include conditions deemed appropriate by the Commission.

STAFF REPORT

CRITERIA FOR GRANTING CONDITIONAL USE PERMIT:

With reference to the criteria for granting conditional uses, the following is noted:

1. Ingress and egress to property and proposed structures thereon with particular reference to automotive and pedestrian safety and convenience, traffic flow and control, and access in case of fire or catastrophe.
 - No concerns noted.
2. Off-street parking and loading areas where required, with particular attention to the items in (1) above and the economic, noise, glare or odor effects of the special exception on adjoining properties and properties generally in the district.
 - No concerns noted.
3. Refuse and service areas, with particular reference to the items in (1) and (2) above.
 - No concerns noted.
4. Utilities, with reference of locations, availability, and compatibility.
 - No concerns noted.
5. Screening and buffering with reference to type, dimensions, and character.
 - No concerns noted.
6. Signs, if any, and proposed exterior lighting with reference to glare, traffic safety, economic effect, and compatibility and harmony with properties in the district.
 - No concerns noted.
7. Required yards and other open space.
 - No concerns noted.
8. Soil conditions, as they relate to on-site sewage disposal, water supply, basement excavating, road construction and related land use.
 - No concerns noted.
9. General compatibility with adjacent properties and other property in the district.
 - The land adjacent to this area is HC: Heavy Commercial Zoning District.

NOTICES:

Sent to: Property owners within 350'.

Comments Received: None to date.

CONSISTENCY WITH COMPREHENSIVE PLAN AND OTHER APPLICABLE CITY PLANS AND ORDINANCES:

- The application may be considered consistent with the Comprehensive Plan as it does not appear to negatively impact the corridor or adjacent properties due to the large landscaped corridor of approximately 44'.

RECOMMENDATIONS:

It is recommended that the City approve the proposed application on the basis that it is consistent with City plans and ordinances with recommended conditions of approval as follows:

1. A Signed Conditional Use Permit Agreement is received.

STAFF REPORT

PLANNING AND ZONING RECOMMENDATION:

At their May 8, 2018 meeting, the Planning and Zoning Commission approved the conditional use permit, subject to the condition listed above.



A18-19
Subject Property

MAIN AVE E

MAIN AVE E

10TH STE

1ST AVE E

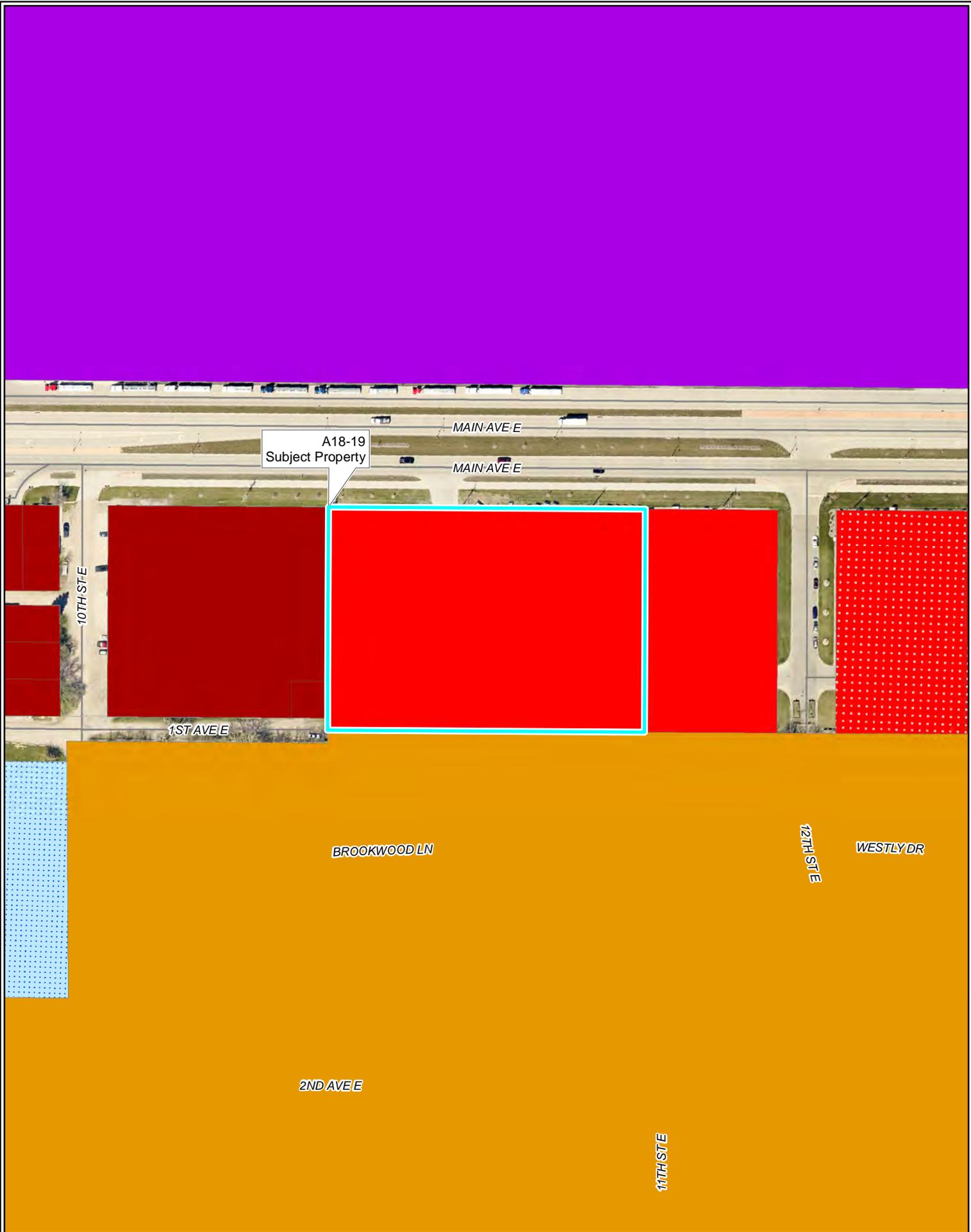
BROOKWOOD LN

12TH STE

WESTLY DR

2ND AVE E

11TH STE



A18-19
Subject Property

MAIN AVE E

MAIN AVE E

10TH ST E

1ST AVE E

BROOKWOOD LN

12TH ST E

WESTLY DR

2ND AVE E

11TH ST E



- A: Agricultural
- C: Light Commercial
- C-PUD: PUD in General Commercial
- C-OP: Commercial Office Park
- C-OP-PUD: PUD in Office Park

- HC: Heavy Commercial
- LI: Light Industrial
- CM-PUD: PUD in Light Industrial
- M: Heavy Industrial
- P: Public

- P-PUD: PUD in Public
- R-L1A: Large Lot Single Family Dwelling
- R-1A: Single Family Dwelling
- R-1: One and Two Family Dwelling

- R-1SM: Mixed One and Two Family Dwelling
- R-2: Limited Multiple Dwelling
- R-3: Multiple Dwelling
- R-4: Mobile Home

- R-5: Manufactured Home Subdivision
- R-1E: Rural Estate
- R-R: Rural Residential
- R-PUD: PUD in Residential



Visto's Trailer Sales

West Fargo, ND
Quote # 37186-E-1 revised

Date: 9/7/2016
Revised Date: 4/17/2018

Sales Representative:
Jill Gustofson

Drawn by: DLH

Page Scale: 3/8" = 1'-0"
Page Size: 11x17



Pylon Sign

Structure: Single 8 x 8 x .375" steel tube

Illuminated D/F ID Cabinet

Material: Steel frame + aluminum cladding

Face: White polycarbonate

Graphics: 3M film

- 3630-22 Black
- 3630-33 Red
- Printed logomarks

Electronic Message Center

Make: Daktronics

- Two [2] S/F displays (same content)

Matrix: 64 x 208

Line Spacing: 20 mm

LED Color: RGB

LED Accent Lighting

Material: SloanLED red ColorLINE tubing

NOTICE

ALL SIGNS MANUFACTURED
FOR 120v ELECTRICAL SERVICE
UNLESS OTHERWISE NOTED

1622 Main Avenue | Fargo, ND 58103
p. 701.297.9696 | f. 701.297.9697

fargo | alexandria | bismarck | grand forks | minot | st. cloud

Due to the limitations of the printing process,
the colors shown may not reflect actual colors.



NOTE: Superimpose photo is not to scale

File location: G:\V\Visto's Trailer Sales\Working Sketch Files\WestFargo_Pylon_37186

The ideas and designs contained in this original and unpublished drawing are the property of Indigo Signworks, Inc. and may not be used or reproduced in whole or part without written permission from Indigo Signworks, Inc.

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 8

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5321 DATE: May 17, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

West Fargo Comprehensive Plan.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

Not applicable

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Second Reading for adoption of the West Fargo Comprehensive Plan.

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

Agenda # 9

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Tim Solberg

2. PHONE NUMBER: 433-5321 DATE: May 14, 2018

3. PLEASE **BRIEFLY** DESCRIBE YOUR REQUEST:

Planned Unit Development Amendment for addition onto front of building, as well as a tower for supporting commercial antennas for proposed radio station on the north side of the property.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

1620 13th Avenue East (Lot 4, Block 1 of Dakota Territory 6th Addition), City of West Fargo, North Dakota.

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Upon review of findings; approval subject to the conditions recommended in the staff report.

STAFF REPORT

A18-20		PLANNED UNIT DEVELOPMENT AMENDMENT	
Dakota Territory 6 th Addition			
Lot 4, Block 1 of Dakota Territory 6 th Addition			
Applicant: Vince Wuebker, Hot Spring Spas		Staff Contact: Tim Solberg, AICP	
Owner: MJA-Wuebker LLC			
Planning & Zoning Commission Introduction:		05-08-2018	
Public Hearing:		05-08-2018 - Approval	
City Commission:			

PURPOSE:

Construct an office addition to existing retail building and erect a 120 foot tower to support commercial antenna for a proposed radio station.

Land Use Classification:

Existing Land Use:	Retail – Pool, Spa, Furnishings, etc.
Current Zoning District(s):	PUD: Planned Unit Development
Zoning Overlay District(s):	CO: Corridor Overlay District
Total area size:	47,423 square feet
Adjacent Zoning Districts:	South - C: Light Commercial North, East & West - PUD: Planned Unit Development (Commercial)
Adjacent street(s):	13 th Avenue East (Minor Arterial); 16 th Street East (Local)
Adjacent Bike/Pedestrian Facilities:	Multi-Use path along 13 th Avenue
Available Parks/Trail Facilities:	Maplewood Park and High School facilities within 1/2 mile accessible by path and sidewalks

DISCUSSION AND OBSERVATIONS:

- Applicant intends to construct a 3,200 square foot addition onto the front of the building for a radio station office and studio, as well as a 120 foot high tower at the rear (north-side) of the building to install one radio antenna to support the proposed relocation of a local radio station.
- Detailed site plans, including signage and building elevations have been submitted including a concept narrative of the development details. The applicant has provided in the concept narrative their proposed ideas for the expansion of the site. The proposed uses would be consistent within the general commercial land use and compatible with surrounding uses. The preliminary site plan provides for the setbacks of the CO: Corridor Overlay district regulations. Recent amendments to the CO district standards do not require the 45 front yard setback, but do require site plan review and approval by Planning Commission and City Commission along 13th Avenue and along Sheyenne Street south of I-94.
- The site plan includes 27 parking stalls. The City Off-Street Parking regulations found in 4-450 of City Ordinances would require 1 space per 500 ft² of sales floor and 1 space per 1000 ft² of storage area; office uses require 1 space per 200 ft². Prior to obtaining a building permit for the expansion, the applicant would need to provide building area to determine they meet parking requirements.

STAFF REPORT

- Building materials proposed in the project narrative and elevations show increased glass. The building currently meets the increased building construction requirements of the CO: Corridor Overlay District which would need to continue. The increased glass would also meet the requirements. Any code violations regarding temporary advertisements on the property which have exceeded allowable timeframes should be addressed prior to obtaining approval.
- Sign details noted are for illustration purposes only. Signs would be subject to the provisions of the City sign code and will require permitting at time of installation.
- The property would utilize existing approach onto the private drive to the north with access out to 16th Street East and 17th Street East.
- The applicant has not yet provided a construction schedule.
- There are no other towers which are in as close proximity to 13th Avenue. The most similar setback of a tower this close to a City street designated in the CO: Corridor Overlay district is a tower on the north side of 32nd Avenue West across from Eagle Run Plaza.
- At 120' there is little that can be done to disguise or blend the tower into the surrounding environment. Staff believes that aesthetic impact of the radio tower to 13th Avenue is an item of discretion for the boards to consider after public hearing. Findings should be provided within an approval that recognize that the aesthetic impact of the tower are acceptable for the specific location for given reasons to avoid an arbitrary determination of this site over another site in the Community.
- Under the provisions of 4-449.12, towers which are abandoned or unused must be removed within 12 months of the cessation of operations unless a time extension is approved by the City Commission. Due to the visibility of the site, it is appropriate that if approved this condition is reiterated within a PUD Agreement for signature by the applicant.

NOTICES:

Sent to: Property owners within 150' and applicable agencies and departments

Comments Received:

- None to date

CONSISTENCY WITH COMPREHENSIVE PLAN AND OTHER APPLICABLE CITY PLANS AND ORDINANCES:

- The proposed PUD Amendment is consistent with the City's Land Use Plan, which depicts the area developing as General Commercial.
- Findings should be used to determine whether the aesthetic impact of the tower is to be considered minimal in order for it to be acceptable within the CO: Corridor Overlay.
- West Fargo 2.0, the City's new Comprehensive Plan would support the increased commercial development and job opportunities of the proposal through its "Grow the Economy" section by targeting a balanced mix of uses in key nodes throughout the city to include employment, retail, office, and living.

RECOMMENDATIONS:

It is recommended that the City approve the proposed application on the basis that it is consistent with City plans and ordinances with recommended conditions of approval as follows:

STAFF REPORT

1. Findings that the radio tower and its aesthetic impact to the Corridor and the public are acceptable such as:
 - a. The location of the tower does not impact the development patterns of the surrounding commercial environment.
 - b. The location of the tower does not infringe upon any sensitive neighboring uses.
 - c. The tower footprint and width are of a diameter which minimizes their impact to the aesthetics of the corridor.
 - d. The tower contains one antenna thereby minimizing its impact to the aesthetics of the corridor.
2. Acknowledgement by the owner that if the tower is abandoned or unused that it must be abandoned within 12 months of the cessation of operations unless a time extension is approved by the City Commission.
3. Development will be subject, but not limited to CO: Corridor Overlay, 4-400 Supplementary District Regulations, 4-449 Wireless Telecommunications, 4-450 Off-Street Parking and Loading Requirements, and 4-460 Sign Regulations.
4. A signed PUD Agreement is received.

If findings provided in recommendation #1 are determined insufficient by the Commission it is recommended to deny the application in order to maintain the aesthetic properties of the 13th Avenue corridor consistent with the intent of the CO: Corridor Overlay District.

PLANNING AND ZONING RECOMMENDATION:

At their May 8, 2018 meeting, the Planning and Zoning Commission approved the Planned Unit Development based on the four conditions listed above.

A18-20
Subject Property

16TH STE

13TH AVE E

13TH AVE E

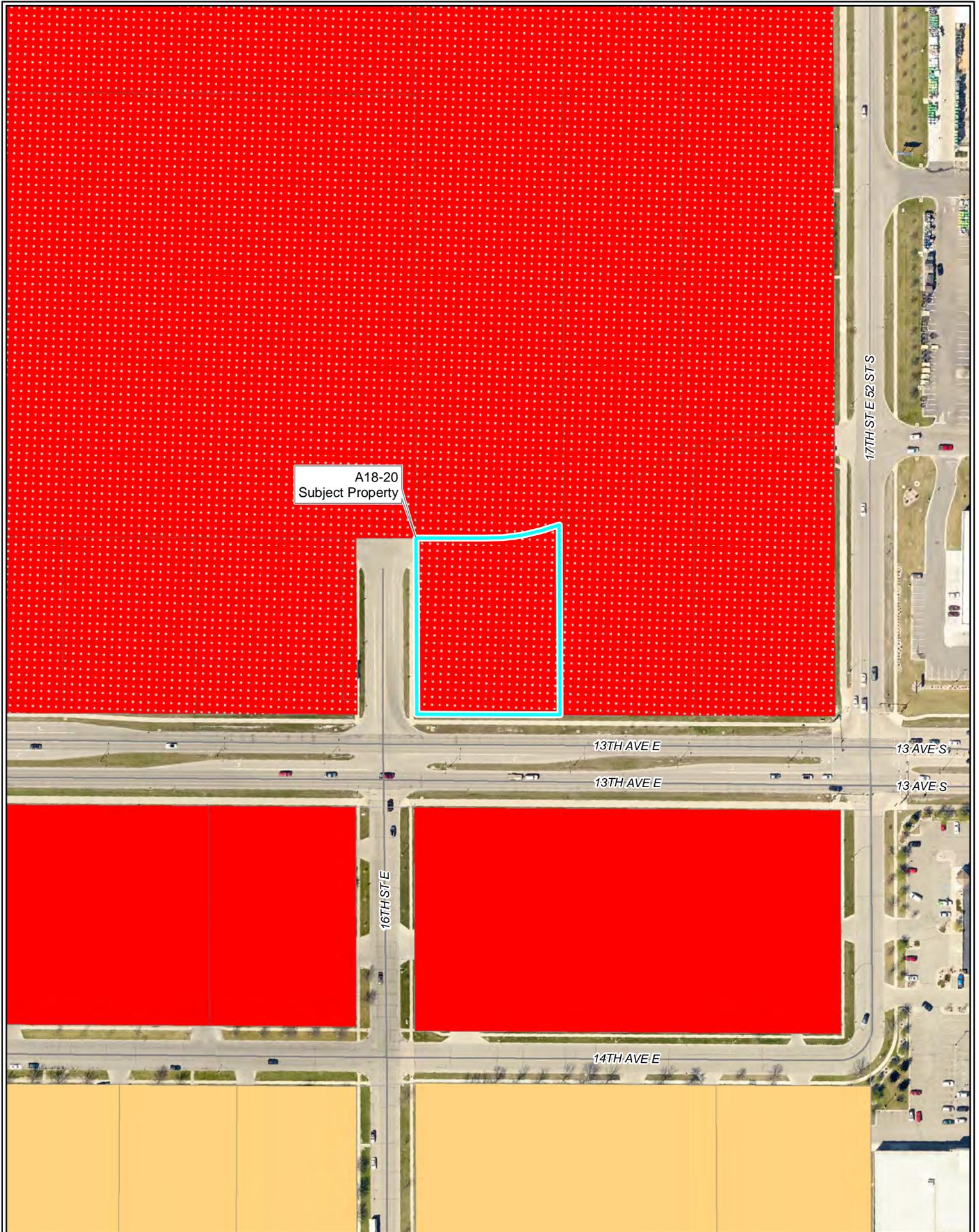
14TH AVE E

17TH ST E & STS

13 AVE S

13 AVE S





A18-20
Subject Property



A: Agricultural	HC: Heavy Commercial	P-PUD: PUD in Public	R-1SM: Mixed One and Two Family Dwelling	R-5: Manufactured Home Subdivision
C: Light Commercial	LI: Light Industrial	R-L1A: Large Lot Single Family Dwelling	R-2: Limited Multiple Dwelling	R-1E: Rural Estate
C-PUD: PUD in General Commercial	CM-PUD: PUD in Light Industrial	R-1A: Single Family Dwelling	R-3: Multiple Dwelling	R-R: Rural Residential
C-OP: Commercial Office Park	M: Heavy Industrial	R-1: One and Two Family Dwelling	R-4: Mobile Home	R-PUD: PUD in Residential
C-OP-PUD: PUD in Office Park	P: Public			

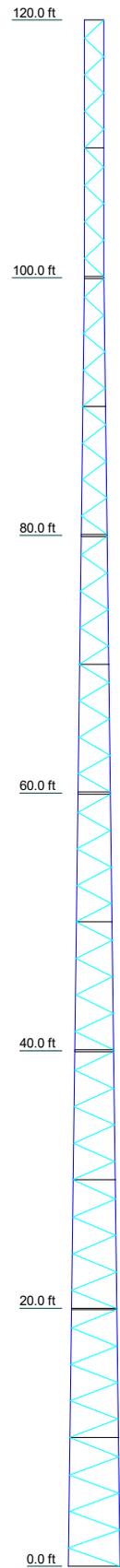




The Retail Revival

1. To Provide the customer with more than a transaction ('An Experience)
2. To become integral with the community
3. To become a North Dakota Tourist Destination as to watch the 'radio show'
 - a. Let's make this 'Fox and Friends' or the Today Show of North Dakota
 - i. Let's have a band performing every Friday morning
 - b. Let's broadcast from 6 am to 11 am via TV and/or Facebook (this is very addicting to the viewer)
 - c. Entertainment
 - d. The Flag & Wellness North Dakota Gift Shop
 - e. The Flag Family Coffee Shop and Conservative Café'
4. This has to be a legit Coffee shop and eatery
5. To provide an area where the community can hang out
 - a. Boy scout meetings
 - b. 'Yoga Studio'
 - c. Group meeting location
 - d. Wellness Seminars
 - e. Presentations
 - f. Local artist
 - g. Etc.
 - h. Wine Pairings with cheese
6. The front part of the store would be the 'studio' and a legit coffee shop separated by glass partitions that could be opened and closed as necessary separating the two if necessary
7. A benefit to the Flag is guaranteed traffic from current customers, new and old friends who will always be stopping by to say 'hi'
8. The citizen becomes 'part' of something with daily contact of a show
9. Millennials need to be part of something bigger. That's huge for the future of both business
10. Both companies benefit from being 'revolutionary' in the new world beyond standard retail and entertainment
11. What does the Flag want to benefit from this opportunity?
12. What does HotSpring want to benefit from this opportunity?
13. What does West Fargo benefit from this opportunity?

Section	T1	T2	T3	T4	T5	T6
Legs	SR 1 1/4	SR 1 1/2	SR 1 3/4	SR 2	SR 2 1/4	SR 2 1/4
Leg Grade	SR 1/2	SR 5/8	A572-50	SR 7/8	SR 7/8	SR 7/8
Diagonals						
Diagonal Grade			A572-50			
Top Girts	SR 1/2	SR 5/8	SR 3/4	SR 7/8	SR 7/8	SR 7/8
Mid Girts	SR 1/2	SR 5/8	SR 3/4	SR 7/8	SR 7/8	SR 7/8
Bottom Girts	SR 1/2	SR 5/8	SR 3/4	SR 7/8	SR 7/8	SR 7/8
Face Width (ft)	1.5		2	2.5	3	3.5
# Panels @ (ft)	14 @ 1.42262		42 @ 1.41667	28 @ 1.42262	28 @ 1.42262	28 @ 1.42262
Weight (lb)	317.6	476.1	689.5	723.7	1006.4	1225.7



MATERIAL STRENGTH

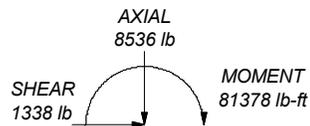
GRADE	Fy	Fu	GRADE	Fy	Fu
A572-50	50 ksi	65 ksi			

TOWER DESIGN NOTES

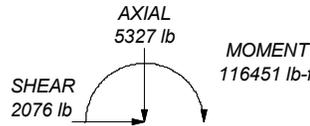
1. Tower is located in Cass County, North Dakota.
2. Tower designed for Exposure C to the TIA-222-G Standard.
3. Tower designed for a 90 mph basic wind in accordance with the TIA-222-G Standard.
4. Tower is also designed for a 60 mph basic wind with 0.50 in ice. Ice is considered to increase in thickness with height.
5. Deflections are based upon a 60 mph wind.
6. Weld together tower sections have flange connections.
7. Connections use galvanized A325 bolts, nuts and locking devices. Installation per TIA/EIA-222 and AISC Specifications.
8. Tower members are "hot dipped" galvanized in accordance with ASTM A123 and ASTM A153 Standards.
9. Welds are fabricated with ER-70S-6 electrodes.
10. TOWER RATING: 35.8%

MAX. CORNER REACTIONS AT BASE:

DOWN: 35392 lb
 UPLIFT: -32206 lb
 SHEAR: 10795 lb



TORQUE 0 lb-ft
 60 mph WIND - 0.5000 in ICE

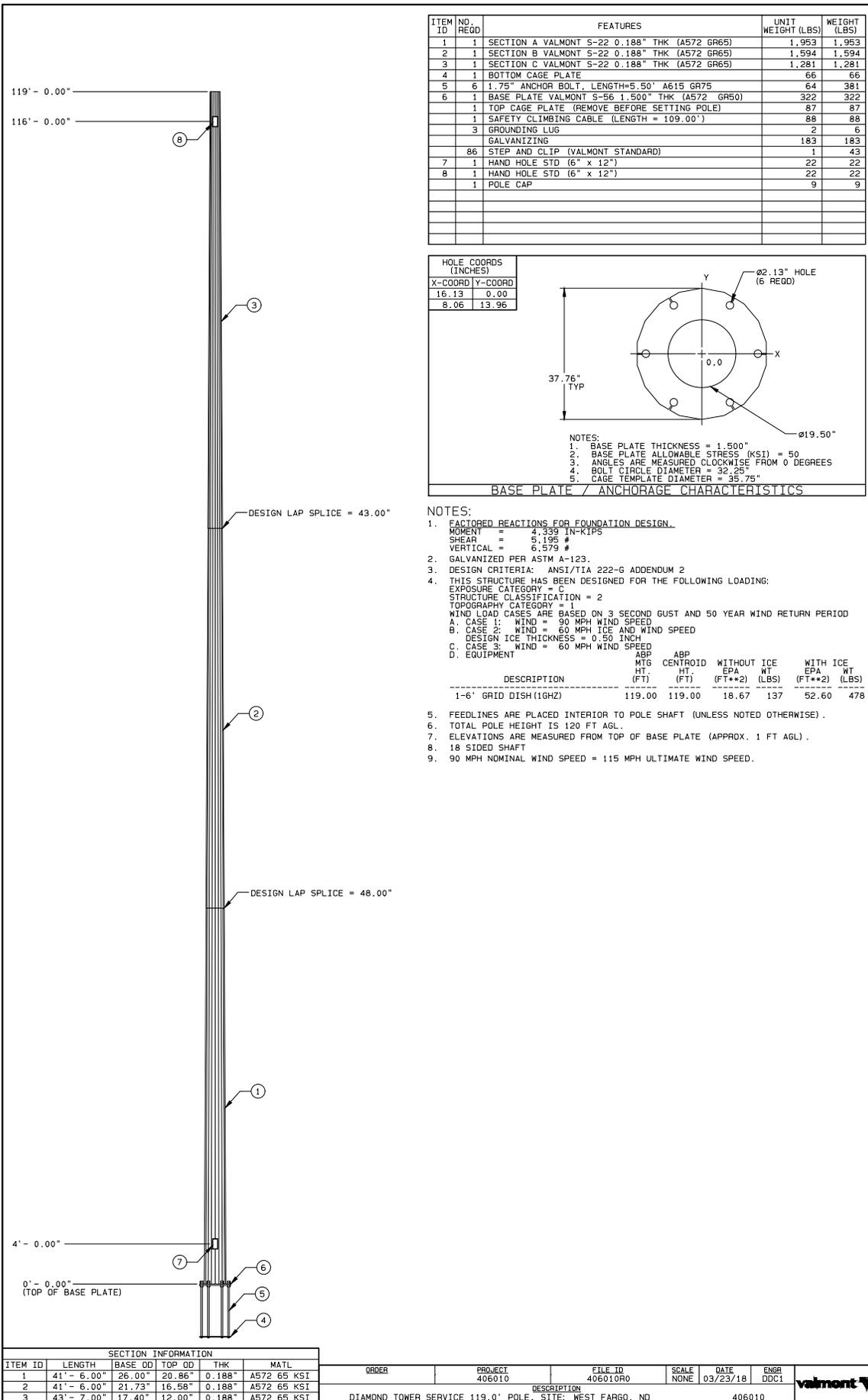


TORQUE 0 lb-ft
 REACTIONS - 90 mph WIND

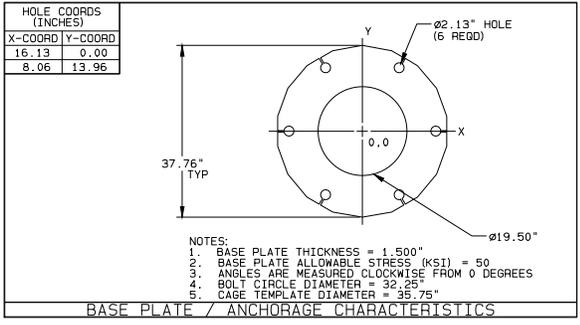
Great Plains Towers
 126 Sixth Street West
 West Fargo, ND
 Phone: 701-282-2236
 FAX: 701-282-2148

Job: DT/SST120'48"		
Project: 120' Self Support Tower 48" Tapered to 18"		
Client:	Drawn by: joel	App'd:
Code: TIA-222-G	Date: 01/24/17	Scale: NTS
Path:		Dwg No. E-1

C:\Users\joel\Desktop\SS Towers\Revised sss Towers\GPT 120' 48" 18 Straight Top January 2017.dwg



ITEM ID	NO. REQD	FEATURES	UNIT WEIGHT (LBS)	WEIGHT (LBS)
1	1	SECTION A VALMONT S-22 0.188" THK (A572 GR65)	1,953	1,953
2	1	SECTION B VALMONT S-22 0.188" THK (A572 GR65)	1,594	1,594
3	1	SECTION C VALMONT S-22 0.188" THK (A572 GR65)	1,281	1,281
4	1	BOTTOM CAGE PLATE	66	66
5	6	1.75" ANCHOR BOLT, LENGTH=5.50' A615 GR75	64	381
6	1	BASE PLATE VALMONT S-96 1.500" THK (A572 GR50)	322	322
1	1	TOP CAGE PLATE (REMOVE BEFORE SETTING POLE)	87	87
1	1	SAFETY CLIMBING CABLE (LENGTH = 109.00')	88	88
3	1	GROUNDING LUG	2	6
		GALVANIZING	183	183
86		STEP AND CLIP (VALMONT STANDARD)	1	43
7	1	HAND HOLE STD (6" x 12")	22	22
8	1	HAND HOLE STD (6" x 12")	22	22
	1	POLE CAP	9	9



- NOTES:
- FACTORED REACTIONS FOR FOUNDATION DESIGN.
 MOMENT = 4.339 IN-KIPS
 SHEAR = 5.195 #
 VERTICAL = 6.579 #
 - GALVANIZED PER ASTM A-123.
 - DESIGN CRITERIA: ANSI/TIA 222-G ADDENDUM 2
 - THIS STRUCTURE HAS BEEN DESIGNED FOR THE FOLLOWING LOADING:
 EXPOSURE CATEGORY = C
 TOPOGRAPHY CATEGORY = 2
 WIND LOAD CASES ARE BASED ON 3 SECOND GUST AND 50 YEAR WIND RETURN PERIOD
 A. CASE 1: WIND = 90 MPH WIND SPEED
 B. CASE 2: WIND = 60 MPH ICE AND WIND SPEED
 DESIGN ICE THICKNESS = 0.50 INCH
 C. CASE 3: WIND = 60 MPH WIND SPEED
 D. EQUIPMENT
- | DESCRIPTION | ABP HT. (FT) | ABP CENTROID HT. (FT) | EPA (FT**2) | WT (LBS) | WITH ICE EPA (FT**2) | WITH ICE WT (LBS) |
|----------------------|--------------|-----------------------|-------------|----------|----------------------|-------------------|
| 1-6' GRID DISH(1GHZ) | 119.00 | 119.00 | 18.67 | 137 | 52.60 | 478 |
- FEEDLINES ARE PLACED INTERIOR TO POLE SHAFT (UNLESS NOTED OTHERWISE).
 - TOTAL POLE HEIGHT IS 120 FT AGL.
 - ELEVATIONS ARE MEASURED FROM TOP OF BASE PLATE (APPROX. 1 FT AGL).
 - 18 SIDED SHAFT
 - 90 MPH NOMINAL WIND SPEED = 115 MPH ULTIMATE WIND SPEED.

SECTION INFORMATION					
ITEM ID	LENGTH	BASE OD	TOP OD	THK	MATL
1	41'- 6.00"	26.00"	20.86"	0.188"	A572 65 KSI
2	41'- 6.00"	21.73"	16.58"	0.188"	A572 65 KSI
3	43'- 7.00"	17.40"	12.00"	0.188"	A572 65 KSI

ORDER	PROJECT	FILE ID	SCALE	DATE	ENGR
	406010	406010R0	NONE	03/23/18	DOC1

DESCRIPTION: DIAMOND TOWER SERVICE 119.0' POLE, SITE: WEST FARGO, ND

406010

PR-950 High-Gain Half-Parabolic Antenna

KATHREIN

The KUSA Paraflector® is a medium-gain half-parabolic antenna used in broadcast and communications systems around the world.

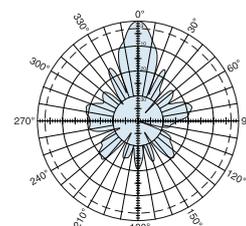
- High front-to-back ratio for point-to-point relay system applications, as well as GSM cellular repeaters and MAS and ISM systems.
- Fabricated from seamless drawn aluminum tubing and extruded pipe and heavy aluminum castings, gold anodized for corrosion protection, plus stainless steel hardware and fastenings. Foam filled broadband feed assembly requires no pressurization and can be easily replaced if necessary.



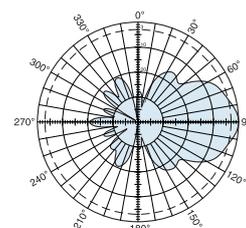
Specifications	
Frequency range	940—960 MHz
Gain	18 dBi
Impedance	50 ohms
VSWR	<1.2:1
Polarization	Horizontal or vertical
Front-to-back ratio	>25 dB
Maximum input power	100 watts (at 50°C)
H-plane beamwidth	12 degrees (half-power)
E-plane beamwidth	24 degrees (half-power)
Connector	N female
Weight	38 lb (17.2 kg)
Dimensions	68 x 36 x 18 inches (1727 x 914 x 457 mm)
Wind load at 93 mph (150 kph)	
Front / side	134 lbf / 72 lbf (594 N) / (320 N)
Wind survival rating*	100 mph (160 kph)
Shipping dimensions	40 x 36 x 7 inches (1016 x 914 x 178 mm)
Shipping weight	47 lb (21.3 kg)
Mounting	Mounting kits available for masts of 2.375 to 4.5 inch (60 to 114 mm) OD.

* Mechanical design is based on environmental conditions as stipulated in TIA-222-G-2 (December 2009) and/or ETS 300 019-1-4 which include the static mechanical load imposed on an antenna by wind at maximum velocity. See the Engineering Section of the catalog for further details.

PARAFLECTOR is a registered trademark of Kathrein USA.



H-plane
Horizontal pattern — V-polarization
Vertical pattern — H-polarization

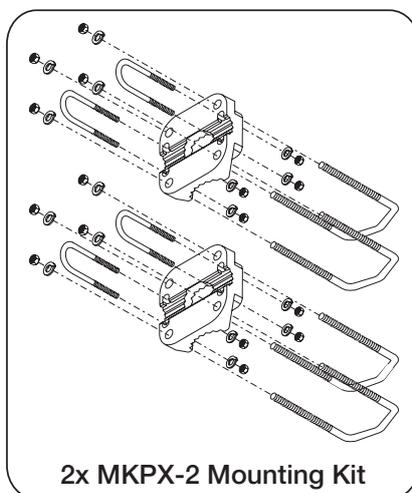
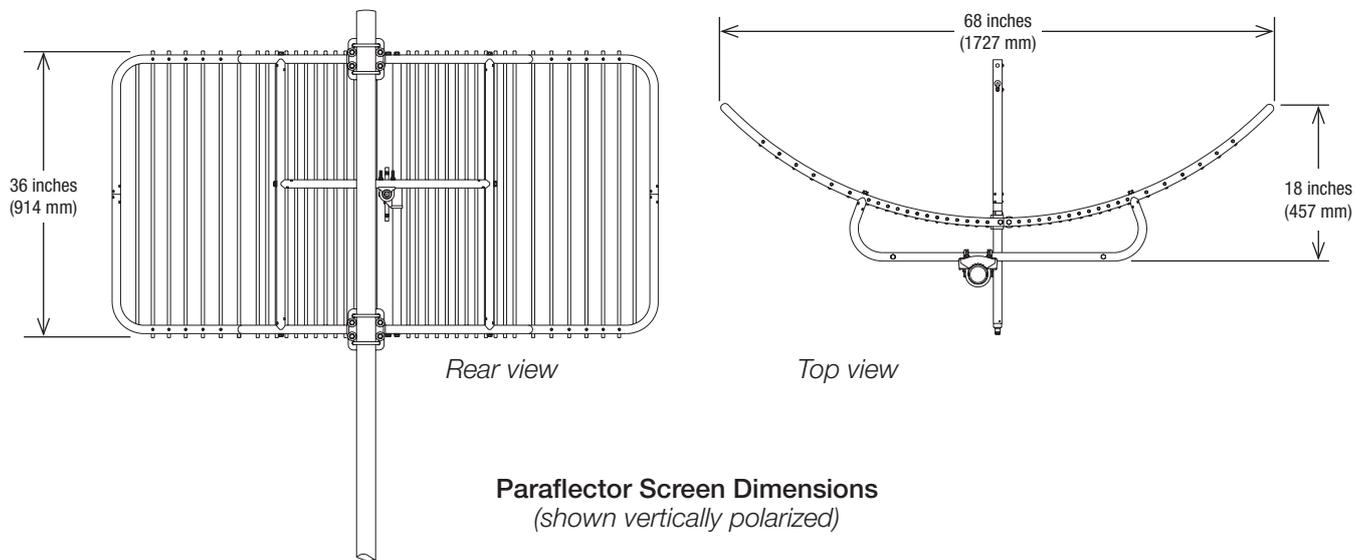


E-plane
Horizontal pattern — H-polarization
Vertical pattern — V-polarization

10056m subject to alteration



All specifications are subject to change without notice.
The latest specifications are available at www.kathreinusa.com



Mounting options

Model	Description
MKPX-2 (2x)	Mounting kit for 2.375 inch (60 mm) OD mast
MKPX-9	Mounting kit for 2.875 inch (73 mm) OD mast
MKPX-10	Mounting kit for 3.5 inch (89 mm) OD mast
MKPX-11	Mounting kit for 4 inch (102 mm) OD mast
MKPX-12	Mounting kit for 4.5 inch (114 mm) OD mast
MKTB-1	Tilt Mount Kit, 8–39 degrees tilt angle. Used with any MKPX kit listed above.

10056m subject to alteration

AMERICAN FOOTBALL
WZFG
1100 THE FLAG



HotSpring[®]
Spas &
POOL TABLES ②



The entire
Store!!!

WESTGATE
COMMONS

Marshalls
HomeGoods

FAMOUS Footwear

TACO JOHN'S
Drive Thru

SELLA
RUBICA





City of West Fargo
West Fargo, North Dakota

Audit Report

For the Year Ended December 31, 2017

JOSHUA C. GALLION
STATE AUDITOR

Office of the State Auditor
Division of Local Government

CITY OF WEST FARGO
West Fargo, North Dakota

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CITY OF WEST FARGO
West Fargo, North Dakota

December 31, 2017

CITY OFFICIALS

President / Mayor	Rich Mattern
Vice-President	Mark Wentz
Commissioner	Mike Thorstad
Commissioner	Mark Simmons
Commissioner	Duane Hanson
City Administrator	Tina Fisk
Finance Director	Aaron Mitchell
Police Chief	Heith Janke
Public Works Director	Chris Brungardt
Planning Director	Larry Weil
Human Resources Administrator	Jenna Wilm
City Attorney	John Shockley

STATE AUDITOR PERSONNEL

Audit Manager / Auditor In-Charge	David Mix
Staff Auditor	Heath Erickson
Staff Auditor	Alex Bakken
Staff Auditor	Jon Worrall



STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. BOULEVARD AVENUE - DEPT. 117
BISMARCK, NORTH DAKOTA 58505

INDEPENDENT AUDITOR'S REPORT

City Commission
City of West Fargo
West Fargo, North Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Fargo, North Dakota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Fargo, North Dakota, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 10 to the financial statements, the City of West Fargo adopted new accounting guidance, GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefit Plans Other Than Pensions. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the *budgetary comparison information, pension schedules, and the notes to the required supplementary information* on pages 45-50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of West Fargo's basic financial statements. The *schedule of fund activity* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The *schedule of fund activity* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *schedule of fund activity is fairly stated*, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2018, on our consideration of the City of West Fargo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of West Fargo's internal control over financial reporting and compliance.

/s/
Joshua C. Gallion
State Auditor

Fargo, North Dakota
April 26, 2018

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF NET POSITION
December 31, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash and investments	\$ 35,942,904	\$ 12,867,802	\$ 48,810,706
Restricted cash	15,796	-	15,796
Accounts receivable	257,129	-	257,129
Utility billings receivable	-	940,437	940,437
Intergovernmental receivable	1,323,782	-	1,323,782
Other asset	-	4,860	4,860
Storefront loans receivable	82,816	-	82,816
TIF long-term loan receivable	1,444,481	-	1,444,481
Taxes receivable	111,223	-	111,223
Special assessments receivable - current	997,920	-	997,920
Capital projects - special assessments receivable	270,000	-	270,000
Bond Discount	1,237,171	-	1,237,171
Long-Term Receivable:			
Long-term special assessments receivable	221,132,905	-	221,132,905
Capital Assets not being depreciated:			
Land	14,752,650	1,857,610	16,610,260
Construction in progress	87,240,598	-	87,240,598
Capital Assets being depreciated:			
Buildings	11,342,609	3,306,191	14,648,800
Equipment	2,284,735	2,786,625	5,071,360
Improvements to land	10,494	-	10,494
Infrastructure	80,613,699	270,927,884	351,541,583
Total Capital Assets	<u>\$ 196,244,785</u>	<u>\$ 278,878,310</u>	<u>\$ 475,123,095</u>
Total Assets	<u>\$ 459,060,912</u>	<u>\$ 292,691,409</u>	<u>\$ 751,752,321</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Pension & OPEB	\$ 4,816,517	\$ 1,504,564	\$ 6,321,081
Total Assets & Deferred Outflows of Resources	<u>\$ 463,877,429</u>	<u>\$ 294,195,973</u>	<u>\$ 758,073,402</u>
LIABILITIES:			
Accounts & accrued expenses payable	\$ 342,754	\$ 398,085	\$ 740,839
Construction payable	1,377,662	-	1,377,662
Salaries & benefits payable	397,225	121,448	518,673
Court deposits payable	59,200	-	59,200
Retainages payable	960,965	-	960,965
Interest payable	1,557,370	104,604	1,661,974
Bond Premium	4,788,489	-	4,788,489
Long-Term Liabilities:			
Portion Due or Payable Within One Year:			
Bonds payable	17,540,000	640,000	18,180,000
Drawdowns payable	312,901	-	312,901
Compensated absences	115,065	42,307	157,372
Portion Due or Payable After One Year:			
Bonds payable	237,225,000	12,600,000	249,825,000
Drawdowns payable	14,298,531	-	14,298,531
Compensated absences	1,035,584	380,766	1,416,350
Net pension & OPEB liability	9,592,797	2,996,558	12,589,355
Total Liabilities	<u>\$ 289,603,543</u>	<u>\$ 17,283,768</u>	<u>\$ 306,887,311</u>
DEFERRED INFLOWS OF RESOURCES:			
Pension & OPEB	\$ 279,677	\$ 87,365	\$ 367,042
Total Liabilities & Deferred Inflows of Resources	<u>\$ 289,883,220</u>	<u>\$ 17,371,133</u>	<u>\$ 307,254,353</u>
NET POSITION:			
Net investment in capital assets	\$ 145,447,860	\$ 265,598,412	\$ 411,046,272
Restricted for:			
Public works/streets	1,017	-	1,017
Culture & recreation	601,811	-	601,811
Economic development	1,791,086	-	1,791,086
Other special purposes	426,954	-	426,954
Building/capital projects	9,316,010	-	9,316,010
Debt service	34,047,354	-	34,047,354
Loans	1,619,501	-	1,619,501
Unrestricted	<u>(19,257,384)</u>	<u>11,226,428</u>	<u>(8,030,956)</u>
Total Net Position	<u>\$ 173,994,209</u>	<u>\$ 276,824,840</u>	<u>\$ 450,819,049</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 4,045,096	\$ 1,319,328	\$ 48,552	\$ -	\$ (2,677,216)		\$ (2,677,216)
Public safety	8,096,718	401,358	801,524	-	(6,893,836)		(6,893,836)
Public works/streets	12,532,297	1,958,692	4,149,100	61,064,593	54,640,088		54,640,088
Economic development	2,060,964	-	-	-	(2,060,964)		(2,060,964)
Culture and recreation	1,124,130	30,866	-	-	(1,093,264)		(1,093,264)
Miscellaneous/other	117,139	15,800	48,553	-	(52,786)		(52,786)
Interest & costs on long-term debt	7,738,102	-	-	-	(7,738,102)		(7,738,102)
Total Governmental Activities	\$ 35,714,446	\$ 3,726,044	\$ 5,047,729	\$ 61,064,593	\$ 34,123,920		\$ 34,123,920
Business-Type Activities:							
Water and sewer	\$ 16,309,741	\$ 9,583,547	\$ -	\$ -	\$ -	\$ (6,726,194)	\$ (6,726,194)
Health and sanitation	3,494,372	3,368,333	-	-	-	(126,039)	(126,039)
Total Business-Type Activities	\$ 19,804,113	\$ 12,951,880	\$ -	\$ -	\$ -	\$ (6,852,233)	\$ (6,852,233)
Total Primary Government	\$ 55,518,559	\$ 16,677,924	\$ 5,047,729	\$ 61,064,593	\$ 34,123,920	\$ (6,852,233)	\$ 27,271,687
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					\$ 7,528,869	\$ -	\$ 7,528,869
Property taxes, levied for debt service					1,723,712	-	1,723,712
Property taxes, levied for special purposes					2,465,198	-	2,465,198
Sales taxes					9,983,662	-	9,983,662
State aid distribution & other unrestricted revenues					1,772,067	-	1,772,067
Unrestricted investment interest earnings					225,826	31,459	257,285
Miscellaneous income					305,691	308,060	613,751
Transfers					(21,042,648)	21,042,648	-
Total General Revenues and Transfers					\$ 2,962,377	\$ 21,382,167	\$ 24,344,544
Change in Net Position					\$ 37,086,297	\$ 14,529,934	\$ 51,616,231
Net Position - January 1					\$ 138,952,281	\$ 262,431,405	\$ 401,383,686
Prior Period Adjustments					(2,044,369)	(136,499)	(2,180,868)
Net Position - January 1, as restated					\$ 136,907,912	\$ 262,294,906	\$ 399,202,818
Net Position - December 31					\$ 173,994,209	\$ 276,824,840	\$ 450,819,049

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2017

	General Fund	Sales Tax Fund	Debt Service Funds	Capital Projects Funds	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$22,175,193	\$ 8,473,221	\$ 2,088,995	\$ -	\$ 3,205,495	\$ 35,942,904
Restricted cash	-	-	-	-	15,796	15,796
Accounts receivable	233,738	-	-	2,290	21,101	257,129
Intergovernmental receivable	442,989	712,750	-	-	168,043	1,323,782
TIF loans long-term receivable	-	-	-	-	1,444,481	1,444,481
Storefront loans receivable	-	-	-	-	82,816	82,816
Taxes receivable	73,430	-	26,971	-	10,822	111,223
Special assessments receivable - current	-	-	997,920	-	-	997,920
Special assessments receivable - deferred	-	-	221,132,905	-	-	221,132,905
Special assessments receivable - capital projects	-	-	-	270,000	-	270,000
Due from other city funds - negative cash	-	-	34,495,722	-	-	34,495,722
Total Assets	\$22,925,350	\$ 9,185,971	\$258,742,513	\$ 272,290	\$ 4,948,554	\$ 296,074,678
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES						
OF RESOURCES						
Liabilities:						
Accounts & accrued expenses payable	\$ 186,096	\$ -	\$ -	\$ -	\$ 156,658	\$ 342,754
Salaries & benefits payable	368,862	-	-	-	28,363	397,225
Construction payable	-	-	-	1,377,662	-	1,377,662
Municipal court bonds payable	59,200	-	-	-	-	59,200
Due to other city funds - negative cash	-	-	-	34,495,722	-	34,495,722
Total Liabilities	\$ 614,158	\$ -	\$ -	\$ 35,873,384	\$ 185,021	\$ 36,672,563
Deferred Inflows of Resources						
Deferred taxes & special assmts. rec.	\$ 73,430	\$ -	\$222,157,796	\$ -	\$ 10,822	\$ 222,242,048
Total Liabilities & Deferred Inflows of Resources	\$ 687,588	\$ -	\$222,157,796	\$ 35,873,384	\$ 195,843	\$ 258,914,611
Fund Balances:						
Non-Spendable:						
Loans receivable	\$ -	\$ -	\$ -	\$ -	\$ 1,527,297	\$ 1,527,297
Restricted:						
Debt service	-	-	36,584,717	-	-	36,584,717
General government	-	-	-	-	48,629	48,629
Public safety	-	-	-	-	210,265	210,265
Public works/streets	-	-	-	-	693,451	693,451
Culture & recreation	-	-	-	-	917,121	917,121
Economic development	-	-	-	-	769,146	769,146
Other	-	-	-	-	427,971	427,971
Committed:						
Sales tax fund	-	9,185,971	-	-	-	9,185,971
Culture & recreation	-	-	-	-	43,262	43,262
Public safety	-	-	-	-	1,017	1,017
Future building fund	-	-	-	-	130,039	130,039
Unassigned:						
Negative fund balances	-	-	-	(35,601,094)	(15,487)	(35,616,581)
General fund	22,237,762	-	-	-	-	22,237,762
Total Fund Balances	\$22,237,762	\$ 9,185,971	\$ 36,584,717	\$(35,601,094)	\$ 4,752,711	\$ 37,160,067
Total Liabilities and Fund Balances	\$22,925,350	\$ 9,185,971	\$258,742,513	\$ 272,290	\$ 4,948,554	\$ 296,074,678

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2017

Total *Fund Balances* for Governmental Funds \$ 37,160,067

Total Net Position reported for governmental activities in the statement of Net Position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land (not depreciated)	\$ 14,752,650	
Construction in Progress (not depreciated)	87,240,598	
Land Improvements, net of (\$3,193) accumulated depreciation	10,494	
Buildings, net of (\$1,696,908) accumulated depreciation	11,342,609	
Equipment, net of (\$2,470,096) accumulated depreciation	2,284,735	
Infrastructure, net of (\$57,972,801) accumulated depreciation	<u>80,613,699</u>	196,244,785

Most of the City's taxes and special assessments will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred revenue in the funds.

Long-Term Uncertified Special Assessments Receivable	\$ 221,132,905	
Uncollected Taxes Receivable	111,223	
Special Assessments Receivable	<u>997,920</u>	222,242,048

Retainages payable are not a fund liability, but are accrued for government-wide purposes as those liabilities will be liquidated at the completion of capital projects. (960,965)

Deferred outflows and inflows of resources related to pensions & OPEB are applicable to future periods and, therefore, are not reported in the governmental funds.

Pension & OPEB Deferred Inflows of Resources	\$ (279,677)	
Pension & OPEB Deferred Outflows of Resources	<u>4,816,517</u>	4,536,840

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities --both current and long-term--are reported in the Statement of Net Position. Balances at December 31, 2017 are:

Special Assessment Bonds Payable	\$ (246,915,000)	
TIF Bonds Payable	(795,000)	
General Obligation Bonds Payable	(5,715,000)	
Sales Tax Bonds Payable	(1,340,000)	
BND Drawdowns Payable	(14,611,432)	
Unamortized Bond Discount	(4,788,489)	
Unamortized Bond Premium	1,237,171	
Interest Payable	(1,557,370)	
Compensated Absences	(1,150,649)	
Net Pension & OPEB Liability	<u>(9,592,797)</u>	<u>(285,228,566)</u>

Total Net Position of Governmental Activities \$ 173,994,209

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2017

	General Fund	Sales Tax Fund	Debt Service Funds	Capital Projects Funds	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 7,509,022	\$ -	\$ 1,727,953	\$ -	\$ 2,470,993	\$ 11,707,968
Special assessments	-	-	29,749,605	-	-	29,749,605
Sales taxes	-	9,983,662	-	-	-	9,983,662
Licenses, permits and fees	3,113,975	-	-	-	-	3,113,975
Charges for services	-	-	-	146,275	240,191	386,466
Intergovernmental	3,307,030	-	-	1,644,372	1,722,120	6,673,522
Fines, forfeitures and penalties	371,878	-	-	-	-	371,878
Interest on investments	65,139	37,478	112,450	2,449	8,310	225,826
Miscellaneous	81,036	-	-	-	224,655	305,691
Total Revenues	\$ 14,448,080	\$ 10,021,140	\$ 31,590,008	\$ 1,793,096	\$ 4,666,269	\$ 62,518,593
Expenditures:						
Current:						
General government	\$ 3,685,581	\$ -	\$ -	\$ -	\$ 135,390	\$ 3,820,971
Public safety	6,877,592	-	-	-	838,370	7,715,962
Public works/streets	3,862,165	-	-	-	420,959	4,283,124
Economic development	212,547	-	652,160	-	1,176,348	2,041,055
Culture and recreation	-	-	-	-	1,076,694	1,076,694
Other	-	-	-	30	117,109	117,139
Capital Outlay	-	260,983	-	49,863,695	-	50,124,678
Debt Service:						
Principal - Bonds	-	-	17,823,568	-	-	17,823,568
Interest	-	-	7,646,731	-	-	7,646,731
Fiscal charges & fees	-	-	33,976	-	-	33,976
Total Expenditures	\$ 14,637,885	\$ 260,983	\$ 26,156,435	\$ 49,863,725	\$ 3,764,870	\$ 94,683,898
Excess (Deficiency) of Revenues Over Expenditures	\$ (189,805)	\$ 9,760,157	\$ 5,433,573	\$ (48,070,629)	\$ 901,399	\$(32,165,305)
Other Financing Sources (Uses):						
Proceeds from bond sale	\$ -	\$ -	\$ -	\$ 36,860,000	\$ -	\$ 36,860,000
Loan proceeds	-	-	-	8,308,195	-	8,308,195
Bond premium	-	-	-	2,715,455	-	2,715,455
Bond discount	-	-	-	(412,617)	-	(412,617)
Transfers in	2,113,272	-	4,950,100	10,031,716	1,742,940	18,838,028
Transfers out	(2,142,000)	(10,993,572)	(514,339)	(3,528,723)	(1,659,394)	(18,838,028)
Total Other Financing Sources and Uses	\$ (28,728)	\$(10,993,572)	\$ 4,435,761	\$ 53,974,026	\$ 83,546	\$ 47,471,033
Net Change in Fund Balances	\$ (218,533)	\$ (1,233,415)	\$ 9,869,334	\$ 5,903,397	\$ 984,945	\$ 15,305,728
Fund Balances - January 1	\$ 22,456,295	\$ 10,419,386	\$ 28,313,003	\$ (41,774,491)	\$ 2,608,666	\$ 22,022,859
Prior Period Adjustments	-	-	(1,597,620)	270,000	1,159,100	(168,520)
Fund Balances - Jan. 1, as restated	\$ 22,456,295	\$ 10,419,386	\$ 26,715,383	\$ (41,504,491)	\$ 3,767,766	\$ 21,854,339
Fund Balances - December 31	\$ 22,237,762	\$ 9,185,971	\$ 36,584,717	\$ (35,601,094)	\$ 4,752,711	\$ 37,160,067

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

Net Change in *Fund Balances* - Total Governmental Funds \$ 15,305,728

The change in Net Position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These are the amount by which capital asset additions & capital contributions exceeded transfers, disposals, and depreciation in the current period:

Capital Asset Additions	\$ 48,310,677	
Capital Contributions	3,133,197	
Transfer of Capital Assets to Enterprise Activities	(21,042,648)	
Depreciation on Capital Assets	<u>(6,493,882)</u>	23,907,344

In the statement of activities, only the gain on the sale of the capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the loss on the capital assets sold.

(56,968)

Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position:

Debt Issued:		
Special Assessment Bonds	\$ (36,860,000)	
Loan Drawdown Proceeds	(8,308,195)	
Bond Premium	(2,715,455)	
Bond Discount	412,616	
Debt Repayments:		
Bond Principal	<u>17,823,568</u>	(29,647,466)

Bond premium amortization is a reduction to interest expense as it is amortized over the life of the outstanding bonds using the straight-line method. Bond discounts are amortized over the life of the bond using the straight-line method (as interest expense):

Discount Amortization	\$ 263,525	
Premium Amortization	<u>(60,453)</u>	203,072

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of the following balances:

Net Change in Compensated Absences	\$ 360,016	
Net Change in Retainages Payable	143,086	
Net Change in Interest Payable	<u>(260,467)</u>	242,635

The Net Pension Liability, and related Deferred Outflows of Resources and Deferred Inflows of Resources are reported in the government wide statements; however, activity related to these pension items do not involve current financial resources, and are not reported in the funds.

Net Change in Pension & OPEB Liability	\$ (3,916,842)	
Net Change in Deferred Inflows of Resources for Pensions & OPEB	29,851	
Net Change in Deferred Outflows of Resources for Pensions & OPEB	<u>2,827,341</u>	(1,059,650)

Long-term Special Assessments are not considered as available resources in the governmental funds; however, they are revenues in the statement of activities of activities. Likewise, collections of long-term special assessments are reported as revenues in the governmental funds; however, they are a reduction of receivables in the statement of activities. The net effect is a net increase to the receivable:

27,853,487

Because some property taxes and special assessments will not be collected for several months after year end, they are not considered as available resources in the governmental funds. However, they are revenues in the statement of activities. The net effect is:

Net Change in Taxes Receivable		9,811
Net Change in Special Assessments Receivable		<u>328,304</u>

Change in Net Position of Governmental Activities \$ 37,086,297

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water & Sewer Funds	Sanitation & Health Fund	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 11,541,324	\$ 1,326,478	\$ 12,867,802
Other asset	4,860	-	4,860
Utility billings receivable	640,297	300,140	940,437
Total Current Assets	<u>\$ 12,186,481</u>	<u>\$ 1,626,618</u>	<u>\$ 13,813,099</u>
Noncurrent Assets:			
Capital Assets not being depreciated:			
Land	\$ 1,857,610	\$ -	\$ 1,857,610
Capital Assets being depreciated:			
Building	2,389,093	917,098	3,306,191
Equipment	1,449,706	1,336,919	2,786,625
Infrastructure	270,927,884	-	270,927,884
Total Noncurrent Assets	<u>\$ 276,624,293</u>	<u>\$ 2,254,017</u>	<u>\$ 278,878,310</u>
Total Assets	<u>\$ 288,810,774</u>	<u>\$ 3,880,635</u>	<u>\$ 292,691,409</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Pension & OPEB	<u>\$ 982,354</u>	<u>\$ 522,210</u>	<u>\$ 1,504,564</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 289,793,128</u>	<u>\$ 4,402,845</u>	<u>\$ 294,195,973</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 290,355	\$ 107,730	\$ 398,085
Salaries & benefits payable	81,550	39,898	121,448
Interest payable	104,604	-	104,604
Bonds payable	640,000	-	640,000
Compensated absences	29,197	13,110	42,307
Total Current Liabilities	<u>\$ 1,145,706</u>	<u>\$ 160,738</u>	<u>\$ 1,306,444</u>
Noncurrent Liabilities:			
Bonds payable	\$ 12,600,000	\$ -	\$ 12,600,000
Compensated absences	262,775	117,991	380,766
Net Pension & OPEB Liability	1,956,501	1,040,057	2,996,558
Total Noncurrent Liabilities	<u>\$ 14,819,276</u>	<u>\$ 1,158,048</u>	<u>\$ 15,977,324</u>
Total Liabilities	<u>\$ 15,964,982</u>	<u>\$ 1,318,786</u>	<u>\$ 17,283,768</u>
DEFERRED INFLOWS OF RESOURCES:			
Pension & OPEB	<u>\$ 57,042</u>	<u>\$ 30,323</u>	<u>\$ 87,365</u>
Total Liabilities & Deferred Inflows of Resources	<u>\$ 16,022,024</u>	<u>\$ 1,349,109</u>	<u>\$ 17,371,133</u>
NET POSITION			
Net investment in capital assets	\$ 263,384,293	\$ 2,214,119	\$ 265,598,412
Unrestricted	<u>10,386,811</u>	<u>839,617</u>	<u>11,226,428</u>
Total Net Position	<u>\$ 273,771,104</u>	<u>\$ 3,053,736</u>	<u>\$ 276,824,840</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water & Sewer Funds	Sanitation & Health Fund	Total
<u>Operating Revenues:</u>			
Charges for sales services	\$ 9,583,547	\$ 3,368,333	\$ 12,951,880
<u>Operating Expenses:</u>			
Salaries and benefits	\$ 2,332,929	\$ 1,144,728	\$ 3,477,657
Utilities	418,132	-	418,132
Operation, maintenance & supplies	881,371	101,126	982,497
Water purchases	3,341,258	-	3,341,258
Water & sewer other operating	430,527	-	430,527
Sanitation & health other operating	-	212,696	212,696
Recycling	-	660,792	660,792
Landfill charges	-	1,056,754	1,056,754
Depreciation	8,242,193	167,329	8,409,522
Total Operating Expenses	\$ 15,646,410	\$ 3,343,425	\$ 18,989,835
Operating Income	\$ (6,062,863)	\$ 24,908	\$ (6,037,955)
<u>Nonoperating Revenues (Expenses):</u>			
Investment earnings	\$ 27,758	\$ 3,701	\$ 31,459
Miscellaneous revenue & rental income	229,560	78,500	308,060
Miscellaneous expense	(20,545)	-	(20,545)
Interest expense & fees on long-term debt	(642,786)	-	(642,786)
Loss on capital assets	-	(150,947)	(150,947)
Total Nonoperating Revenue (Expenses)	\$ (406,013)	\$ (68,746)	\$ (474,759)
Income Before Transfers	\$ (6,468,876)	\$ (43,838)	\$ (6,512,714)
Transfers in (govt. activities capital assets)	\$ 21,042,648	\$ -	\$ 21,042,648
Total Net Transfers	\$ 21,042,648	\$ -	\$ 21,042,648
Changes in Net Position	\$ 14,573,772	\$ (43,838)	\$ 14,529,934
Net Position - January 1	\$ 259,283,970	\$ 3,147,435	\$ 262,431,405
Prior Period Adjustments	(86,638)	(49,861)	(136,499)
Net Position - January 1, as restated	\$ 259,197,332	\$ 3,097,574	\$ 262,294,906
Net Position - December 31	\$ 273,771,104	\$ 3,053,736	\$ 276,824,840

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water & Sewer Operating	Sanitation & Health Fund	Total Funds
<u>Cash Flows from Operating Activities:</u>			
Receipts from customers and users	\$ 9,591,941	\$ 3,377,254	\$ 12,969,195
Payments to suppliers	(5,013,362)	(1,983,420)	(6,996,782)
Payments to employees	(2,109,063)	(1,052,464)	(3,161,527)
Net Cash Provided by Operating Activities	<u>\$ 2,469,516</u>	<u>\$ 341,370</u>	<u>\$ 2,810,886</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Miscellaneous receipts	\$ 40,956	\$ -	\$ 40,956
Miscellaneous disbursements	(51,744)	-	(51,744)
Maintenance agreement revenue	56,603	-	56,603
Net Cash Provided (Used) by Noncapital Financing Activities	<u>\$ 45,815</u>	<u>\$ -</u>	<u>\$ 45,815</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Principal paid on capital debt	\$ (630,000)	\$ -	\$ (630,000)
Interest & fees paid on capital debt	(645,401)	-	(645,401)
Sales of capital assets	-	78,500	78,500
Interest subsidy (build America bonds)	132,001	-	132,001
Construction & purchases of capital assets	(464,422)	(147,890)	(612,312)
Net Cash Used by Capital and Related Financing Activities	<u>\$ (1,607,822)</u>	<u>\$ (69,390)</u>	<u>\$ (1,677,212)</u>
<u>Cash Flows from Investing Activities:</u>			
Interest income	\$ 27,758	\$ 3,701	\$ 31,459
Net Increase in Cash and Cash Equivalents	<u>\$ 935,267</u>	<u>\$ 275,681</u>	<u>\$ 1,210,948</u>
Cash and Cash Equivalents - January 1	<u>\$ 10,606,057</u>	<u>\$ 1,050,797</u>	<u>\$ 11,656,854</u>
Cash and Cash Equivalents - December 31	<u>11,541,324</u>	<u>\$ 1,326,478</u>	<u>\$ 12,867,802</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating income (loss)	\$ (6,062,863)	\$ 24,908	\$ (6,037,955)
<u>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:</u>			
Depreciation expense	8,242,193	167,329	8,409,522
Decrease (increase) in utility billing receivables	8,395	8,921	17,316
Increase (decrease) in compensated absences	(72,858)	(26,180)	(99,038)
Net change (decrease) in pension & OPEB items	215,174	78,547	293,721
Net change in accrued payables	139,475	87,845	227,320
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,469,516</u>	<u>\$ 341,370</u>	<u>\$ 2,810,886</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

STATEMENT OF FIDUCIARY ASSETS & LIABILITIES
AGENCY FUNDS
December 31, 2017

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash and investments	<u>\$ 1,148,172</u>
<u>LIABILITIES:</u>	
Due to others	<u>\$ 1,148,172</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WEST FARGO
West Fargo, North Dakota

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of West Fargo operates under a home rule charter and various city ordinances, as well as under certain statutes as outlined in the North Dakota Century Code. The financial statements of the City of West Fargo have been prepared in conformity with accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The accompanying financial statements present the activities of the City of West Fargo. The City of West Fargo has considered all potential component units for which the city is financially accountable, and other organizations for which the nature and significance of their relationship with the city are such that exclusion would cause the city's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. The criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City of West Fargo to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City of West Fargo.

Based on these criteria, there are no component units to be included within the City of West Fargo as a reporting entity.

B. Government-wide and fund financial statements

Government-wide statements: The statement of net position displays information on the financial activities of the city, with the exception of the fiduciary activities. Reporting on the internal activities has been eliminated to avoid duplication on the statements. The statements distinguish between governmental activities – which are normally financed through taxes and intergovernmental revenues – and business type activities – which are normally financed in whole or in part by fees and charges for services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially responsible.

The statement of activities compares the direct expenses and program revenues for both the functions of the governmental activities and business-type activities of the city. Direct expenses are clearly identifiable with a specific function. Indirect expense allocations have been eliminated for the statement of financial activities. Program revenues include 1) fines, fees and charges for services to customers that benefit from the services provided, and 2) operating grants and contributions, and 3) capital grants are contributions, including special assessments. General revenues, including taxes, are those revenues that are not properly classified as program revenue.

Fund Financial Statements: The fund financial statements provide information about the city's funds including its fiduciary funds. Separate statements for each fund category-governmental, proprietary and fiduciary-are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, results from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The city reports the following major governmental funds:

General Fund. The general fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.

Sales Tax Fund: The sales tax fund is used to account for the city sales tax revenue. The sales tax fund is a major special revenue fund with a committed revenue stream to transfer to debt service funds and to close out various capital projects.

Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. Revenue sources in this fund are restricted solely for debt retirement.

Capital Projects Funds. Capital projects funds are used to account for financial resources, including special assessments, to be used for the acquisition or construction of major capital facilities, (other than those financed by proprietary funds and trust funds).

The city reports the following major business-type funds:

Water and Sewer Fund: This fund accounts for the provisions of water and sewer services to the residents of the city.

Sanitation & Health Fund: This fund is used to account for the provisions of garbage pickup and landfill services to the residents of the city.

In addition, the city reports the following fund type:

Agency Funds: Agency funds are used to account for assets held by the city as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Measurement Focus and Basis of Accounting

Government-wide, proprietary, and Fiduciary Fund Financial Statements: The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund, and agency fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Governmental Fund Financial Statements: Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The city considers revenues to be available if they are collected within sixty days after year-end. Special assessments, intergovernmental revenues, charges for services and investment income are considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the city funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the city's policy to first apply cost-reimbursement grant resources to such programs, and then by general revenues.

The city follows the pronouncements of the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard setting body for establishing generally accepted accounting principles for government entities. For government-wide and proprietary fund financial statements the city applies all GASB (Governmental Accounting Standards Board) pronouncements.

When both restricted and unrestricted resources are available for use, it is the city's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash, Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits and money market accounts.

Investments consist of certificates of deposit, with a maturity date in excess of 90 days, CDAR investments, with a maturity of 28 days, stated at cost.

E. Receivables and Payables

Activities between funds that are representative of lending/borrowing transaction outstanding at the end of the fiscal year are designated as either "due to other funds" or "due from other funds" in the governmental fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

All real estate is assessed as of the current value on February 1st of each year. Property taxes are attached as an enforceable lien on the real estate and become due on January 1st of the year following the assessment date. A 5% reduction of the taxes is allowed if the taxes are paid in full by February 15th.

Penalty and interest are added on March 1st if the first half of the year taxes is not paid. Additional penalty and interest are added October 15th to those taxes that are not paid. Taxes are collected by the County and remitted to the city monthly.

The city is permitted under provisions of the Home Rule Charter to levy taxes as needed for general governmental services and payment of principal and interest on long-term debt.

F. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined as having an individual cost of \$5,000 or more and have a useful life in excess of two years. Capital assets are valued at historical or estimated historical cost if actual cost historical cost is not available. Donated capital assets are valued at estimated fair value on the date donated.

Major outlays for capital assets and improvements, including infrastructure, are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful life, using the straight-line method for the city and the discretely presented component units, as follows:

Assets	Years
Buildings	30-50
Equipment	5-20
Vehicles	5-10
Infrastructure	20-40

G. Long-Term Liabilities

In the government-wide financial statements and proprietary fund statements, long-term debt and other long-term liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as costs in the current period under provisions of GASB 65.

In the fund financial statements, governmental fund types recognize bond discounts and premiums, as well as bond issuance costs, during the current period. The face amount of the debt is reported as other financing sources.

H. Compensated Absences

Employees accrue vacation leave at a rate of four hours per month for the first year of service. The accrual rate is increased to seven hours per month from two to four years of continuous service, and nine hours per month from five to nine years of service, twelve hours per month from ten to fourteen years of service, fourteen hours per month from fifteen to nineteen years of service and sixteen hours per month for over twenty years of service. A maximum of 240 vacation hours is payable upon termination. Accumulated unpaid vacation is accrued when earned in the government-wide and proprietary fund statements.

Sick leave is accrued at a rate of 3.75 hours per pay period from one to five years of service, and eight hours per month of continuous service after five years. A maximum of 480 hours of sick leave is payable upon termination with ten or more years of service. Accumulated unpaid sick leave is accrued when earned in the government-wide and proprietary fund statements.

I. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

J. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS’ fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. Fund Balance / Net Position

Fund Balance

Fund Balance Spending Policy

It is the policy of the City of West Fargo to spend restricted resources first, followed by unrestricted resources. It is also the policy of the Board to spend unrestricted resources of funds in the following order: committed, assigned and then unassigned.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

CLASSIFICATION	DEFINITION	EXAMPLES
Nonspendable	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.	Inventories, prepaid amounts (expenses), long-term receivables, endowment funds.
Restricted	Fund balance is reported as restricted when constraints are placed on the use of resources that are either (a) Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments. (b) Imposed by law through constitutional provisions or enabling legislation.	Funds restricted by State Statute, unspent bond proceeds, grants earned but not spent, debt covenants, taxes raised for a specific purpose.
Committed	A committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, City Commission formal action is required to be taken to establish, modify or rescind a fund balance commitment.	By board action, construction, claims and judgments, retirements of loans and notes payable, capital expenditures and self-insurance.
Assigned	Assigned fund balances are amounts that are constrained by the government’s intent to be used for specific purposes, but are under the direction of the business manager.	By city administrator action, construction, claims and judgments, retirements of loans and notes payable, capital expenditures and self-insurance.
Unassigned	Unassigned fund balance is the lowest classification for the General Fund. This is fund balance that has not been reported in any other classification. (a) The General Fund is the only fund that can report a positive unassigned fund balance (b) A negative unassigned fund balance may be reported in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes	Available for any remaining general fund expenditure, and used to report negative fund balances of the capital projects funds, and other non-major special revenue funds.

The City of West Fargo reports non-spendable fund balance, restricted fund balances, committed fund balances, and unassigned fund balances at December 31, 2017.

Non-spendable fund balances are reported in the general fund and various debt service funds totaling for loans receivable and Economic Development loans.

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Notes to the Financial Statements – Continued

Restricted fund balances are reported for the debt service fund and various functions within the special revenue funds for restricted tax levies, and amounts restricted by state and federal grants/contracts.

Committed fund balances are reported for the sales tax fund, committed by the governing board to close out various capital projects and for debt service, and the Future Building Fund, also committed by the governing board for construction which started in 2015.

Unassigned fund balances are reported for the general fund and for negative fund balances.

Net Position

When both restricted and unrestricted resources are available for use, it is the city's policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets is reported for capital assets less accumulated depreciation and any related debt (bonds payable) issued to construct them. The resources needed to repay this related debt must be provided from other sources, since the capital assets are not used to liquidate these liabilities. These assets are not available for future spending.

Restrictions of net position shown in the net position statement are due to restricted tax levies and restricted Federal & State grants/reimbursements. Net position balances in the statement of net position is also shown by primary function as fund balances are shown and are restricted for debt service, general government, public safety, public works/streets, culture & recreation, economic development, capital projects, and other special purposes.

Unrestricted net position is primarily unrestricted amounts related to the general fund and enterprise funds, and amounts reclassified for negative cash balances from capital projects funds and applicable special revenue funds. The unrestricted net position is available to meet the district's ongoing obligations.

L. Inter-fund Transactions

In the fund statements, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the fund that is reimbursed. All other transactions, except reimbursements, are reported as transfers.

NOTE 2: DEPOSITS

In accordance with North Dakota Statutes, the city maintains deposits at the depository banks designated by the governing board. All depositories are members of the Federal Reserve System.

Deposits must either be deposited with the Bank of North Dakota or in other financial institution situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, Federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the State of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, city, park district, or other political subdivision of the state of North Dakota. whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by any other state of the United States or such other securities approved by the banking board.

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Notes to the Financial Statements – Continued

At year ended December 31, 2017, the city's carrying amount of deposits was \$49,974,675, and the bank balances were \$53,533,156. Of the bank balances, \$1,500,000 was covered by Federal Depository Insurance, and \$26,960,961 was covered by SIPC and other applicable insurance. The remaining bank balances were collateralized with securities held by the pledging financial institution's agent in the government's name.

Credit Risk:

The city may invest idle funds as authorized in North Dakota Statutes, as follows:

- (a) Bonds, treasury bills and notes, or other securities that are a direct obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of congress.
- (b) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are the type listed above.
- (c) Certificates of Deposit fully insured by the federal deposit insurance corporation.
- (d) Obligations of the state.

As of December 31, 2017, the city held certificates of deposit totaling \$1,125,701.

The city's bond rating was A1 during the year ended December 31, 2017.

NOTE 3: RECEIVABLESAccounts Receivable

Accounts receivable consists of amounts due from other government agencies and private individuals for services earned but not yet collected.

Utility Billings Receivable

Utility billings receivable consists of amounts due from citizens on open account for water, sewer and garbage services furnished by the city. No allowance has been established for estimated uncollectible utility billings receivable.

Intergovernmental Receivables

Intergovernmental receivable consists of amounts due from the state government for sales tax, highway tax, and state revenue sharing collected and not yet distributed but owed to the city at year-end.

Storefront Loans Receivable

Storefront loans receivable is made up of the following individual balances:

Name/Business	Beg. Balance 1/1/17	Loan Forgiveness	Payments	Ending Balance 12/31/17
Sandy's Donuts	\$ 12,318	\$ -	\$ 2,004	\$ 10,314
Off the Wall Advertising	12,652	-	2,004	10,648
Silver Dollar	12,986	-	2,004	10,982
Bordertown	13,320	10,000	3,320	-
Dan's Service Center	13,988	-	2,004	11,984
Westside Salon	14,001	-	1,570	12,431
Westgo Square	14,268	-	1,632	12,636
Payroll Express	15,825	-	2,004	13,821
Total Loans Receivable	\$ 109,358	\$ 10,000	\$ 16,542	\$ 82,816

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Notes to the Financial Statements – Continued

Tax Increment Financing Loans Receivable

Tax increment financing loans receivable is made up of the following individual balances:

Fund	Beg. Balance 1/1/17	Reclass/ Adjust.	Payments	End. Balance 12/31/17
Due from Highpoint TIF	\$ 354,947	\$ (22,649)	\$ 21,779	\$ 310,519
Due from Lexstar TIF	139,999	(11,488)	18,738	109,773
Due from Titan/Fargo Hosp. TIF	852,707	227,315	55,833	1,024,189
Total TIF Loans	\$ 1,347,653	\$ 193,178	\$ 96,350	\$ 1,444,481

Taxes Receivable

The taxes receivable and special assessments receivable amounts represent the past three years of delinquent uncollected taxes. The long-term uncertified special assessments receivable represents amounts not yet certified/assessed, but are to be assessed in future years for various projects/debt service collections. No allowance has been established for uncollectible taxes or special assessments receivable, or long-term uncertified special assessments receivable.

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Any material collections are distributed after the end of the month.

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A 5% discount is allowed if all taxes and special assessments are paid by February 15. After the due dates, the bill becomes delinquent and penalties are assessed.

Most property owners choose to pay property taxes and special assessments in a single payment on or before February 15 and receive the 5% discount on the property taxes.

Special Assessments Receivable

Special assessments receivable consists of uncollected special assessments due the city at December 31 for debt service fund regular tax levies. No allowance has been established for uncollectible special assessments.

Long Term Special Assessments Receivable

Special assessments receivable consists of uncollected special assessments due the city at December 31 and uncertified special assessments, which represents a long-term receivable in the financial statements. No allowance has been established for uncollectible long-term special assessments receivable.

NOTE 4: DEFERRED OUTFLOW OF RESOURCES

Deferred outflows of resources in the government wide financial statements consist of amounts related to pensions and other post-employment benefits liabilities.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

NOTE 5: INTER-FUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund receivables and payables -- the amount of due to / due from other funds represents the \$34,495,722 total that the capital projects fund owes the debt service fund (\$34,495,722) for over expending their share of the pooled cash account.

Interfund Cash Transfers:

The following is a schedule of cash interfund transfers for the year ended December 31, 2017 (does not include capital asset transfers between governmental and business-type activities):

Transfers In					
Transfers Out	General	Debt Service	Capital Projects	Nonmajor Funds	Total
General	\$ -	\$ -	\$ 2,000,000	\$ 142,000	\$ 2,142,000
Sales Tax	-	2,029,445	7,423,649	1,540,479	10,993,573
Debt Service	514,339	-	-	-	514,339
Capital Projects	-	2,920,655	608,067	-	3,528,722
Nonmajor Funds	1,598,933	-	-	60,461	1,659,394
Total	\$2,113,272	\$4,950,100	\$10,031,716	\$1,742,940	\$18,838,028

Interfund cash transfers in/out totaling \$18,838,028, consist of the following:

- \$1,598,933 from the highway tax fund 2130 to the general fund for street expenses
- \$2,000,000 from the general fund to capital projects fund 4499
- \$140,000 from the general fund to the tourist & event committee fund (\$10,000), vector control fund (\$30,000), and forestry fund (\$100,000) for operating expenses & \$2,000 into fund 2500 for national night out expenses
- \$2,029,445 from sales tax to debt service funds 3368 (\$940,945) and 3379 (\$1,088,500) for scheduled debt payments
- \$6,040,732 from sales tax fund 2000 to capital projects fund 2970
- \$1,540,479 from sales tax fund 2000 to non-major economic development fund 2960
- \$1,382,916 from sales tax fund 2000 to capital projects funds 4302 & 4365
- \$205,201 from capital projects funds 4049, 4051, 4353, 4362, 4366, & 4368 into debt service fund 3388
- \$2,715,455 from capital projects funds 4031, 4048, 4302, 4367, 4371, 4372, 4376, & 4586 into debt service fund 3389 (2017A RIB)
- \$608,067 from capital projects fund 2970 into capital projects funds 4052, 4369, 4396, 4480, 4498, & 4579
- \$60,461 of transfers out of non-major fund 7050 (airport authority) into non-major fund 7040 (airport authority bond construction)
- \$514,339 from debt service fund 3730 to general fund 1001 to close out fund 3730

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Notes to the Financial Statements – Continued

NOTE 6: CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2017:

Governmental Activities

Governmental Activities	Balance 1/1/17	Increases	Decreases	Transfers	Balance 12/31/17
<i>Capital assets not being depreciated:</i>					
Land	\$ 14,654,817	\$ 97,833	\$ -	\$ -	\$ 14,752,650
Construction in Progress	69,604,194	50,868,378	-	(33,231,974)	87,240,598
Total Capital Assets, Not Being Depreciated	\$ 84,259,011	\$ 50,966,211	\$ -	\$ (33,231,974)	\$ 101,993,248
<i>Capital assets being depreciated:</i>					
Buildings	\$ 12,975,611	\$ 63,906	\$ -	\$ -	\$ 13,039,517
Equipment	4,607,999	413,757	266,924	-	4,754,832
Land Improvements	13,687	-	-	-	13,687
Infrastructure	126,367,174	-	-	12,189,326	138,556,500
Total Capital Assets, Being Depreciated	\$ 143,964,471	\$ 477,663	\$ 266,924	\$ 12,189,326	\$ 156,364,536
<i>Less Accumulated Depreciation for:</i>					
Buildings	\$ 1,403,126	\$ 293,782	\$ -	\$ -	\$ 1,696,908
Equipment	2,277,035	403,019	209,957	-	2,470,097
Land Improvements	2,737	456	-	-	3,193
Infrastructure	52,146,175	5,796,626	-	-	57,942,801
Total Accumulated Depreciation	\$ 55,829,073	\$ 6,493,883	\$ 209,957	\$ -	\$ 62,112,999
Total Capital Assets Being Depreciated, Net	\$ 88,135,398	\$ (6,016,220)	\$ 56,967	\$ 12,189,326	\$ 94,251,537
Governmental Activities Capital Assets, Net	\$ 172,394,409	\$ 44,949,991	\$ 56,967	\$ (21,042,648)	\$ 196,244,785

Depreciation expense was charged to the following functions/programs of the city's governmental activities for the current fiscal year:

Governmental Activities	Amounts
General Government	\$ 327,013
Public Safety	199,957
Public Works	5,962,478
Forestry	4,435
Total Depreciation Expense	\$ 6,493,883

Business-Type Activities

Business-Type Activities	Balance 1/1/17	Increases	Decreases	Transfers	Balance 12/31/17
Water & Sewer					
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,620,110	\$ -	\$ -	\$ 237,500	\$ 1,857,610
<i>Capital assets being depreciated:</i>					
Buildings	\$ 2,652,603	\$ 8,000	\$ -	\$ -	\$ 2,660,603
Equipment	6,049,913	487,623	127,094	-	6,410,442
Land Improvements	3,751,796	-	-	-	3,751,796
Infrastructure	320,322,196	-	-	20,805,148	341,127,344
Total Capital Assets, Being Depreciated	\$ 332,776,508	\$ 495,623	\$ 127,094	\$ 20,805,148	\$ 353,950,185
<i>Less Accumulated Depreciation for:</i>					
Buildings	\$ 217,998	\$ 53,512	\$ -	\$ -	\$ 271,510
Equipment	4,862,605	225,225	127,094	-	4,960,736
Land Improvements	3,751,796	-	-	-	3,751,796
Infrastructure	62,236,004	7,963,456	-	-	70,199,460
Total Accumulated Depreciation	\$ 71,068,403	\$ 8,242,193	\$ 127,094	\$ -	\$ 79,183,502
Total Capital Assets Being Depreciated, Net	\$ 261,708,105	\$ (7,746,570)	\$ -	\$ 20,805,148	\$ 274,766,683
Business-Type Activities Capital Assets, Net	\$ 263,328,215	\$ (7,746,570)	\$ -	\$ 21,042,648	\$ 276,624,293

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Notes to the Financial Statements – Continued

Business-Type Activities	Balance				Balance
Sanitation and Health	1/1/17	Increases	Decreases	Transfers	12/31/17
<i>Capital assets being depreciated:</i>					
Buildings	\$ 1,156,531	\$ -	\$ -	\$ -	\$ 1,156,531
Equipment	2,502,344	147,890	518,125	-	2,132,109
Total Capital Assets, Being Depreciated	\$ 3,658,875	\$ 147,890	\$ 518,125	\$ -	\$ 3,288,640
<i>Less Accumulated Depreciation for:</i>					
Buildings	\$ 216,285	\$ 23,148	\$ -	\$ -	\$ 239,433
Equipment	1,018,188	144,180	367,178	-	795,190
Total Accumulated Depreciation	\$ 1,234,473	\$ 167,328	\$ 367,178	\$ -	\$ 1,034,623
Total Capital Assets Being Depreciated, Net	\$ 2,424,402	\$ (19,438)	\$ 150,947	\$ -	\$ 2,254,017
Business-Type Activities Capital Assets, Net	\$ 2,424,402	\$ (19,438)	\$ 150,947	\$ -	\$ 2,254,017

Business-Type Activities	Balance				Balance
Total	1/1/17	Increases	Decreases	Transfers	12/31/17
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,620,110	\$ -	\$ -	\$ 237,500	\$ 1,857,610
<i>Capital assets being depreciated:</i>					
Buildings	\$ 3,809,134	\$ 8,000	\$ -	\$ -	\$ 3,817,134
Equipment	8,552,257	635,513	645,219	-	8,542,551
Land Improvements	3,751,796	-	-	-	3,751,796
Infrastructure	320,322,196	-	-	20,805,148	341,127,344
Total Capital Assets, Being Depreciated	\$ 336,435,383	\$ 643,513	\$ 645,219	\$ 20,805,148	\$ 357,238,825
<i>Less Accumulated Depreciation for:</i>					
Buildings	\$ 434,283	\$ 76,660	\$ -	\$ -	\$ 510,943
Equipment	5,880,793	369,405	494,272	-	5,755,926
Land Improvements	3,751,796	-	-	-	3,751,796
Infrastructure	62,236,004	7,963,456	-	-	70,199,460
Total Accumulated Depreciation	\$ 72,302,876	\$ 8,409,521	\$ 494,272	\$ -	\$ 80,218,125
Total Capital Assets Being Depreciated, Net	\$ 264,132,507	\$ (7,766,008)	\$ 150,947	\$ 20,805,148	\$ 277,020,700
Business-Type Activities Capital Assets, Net	\$ 265,752,617	\$ (7,766,008)	\$ 150,947	\$ 21,042,648	\$ 278,878,310

NOTE 7: LONG-TERM LIABILITIES

During the year ended December 31, 2017, the following changes occurred in long-term liabilities of governmental and business type activities:

Governmental Activities

Governmental Activities	Bal. Jan. 1			Balance	Due Within
	(Restated)	Increases	Decreases	Dec. 31	One Year
Bonds Payable					
G.O. Bonds	\$ 6,420,000	\$ -	\$ 705,000	\$ 5,715,000	\$ 730,000
Spec. Assmt. Bonds	226,565,000	36,860,000	16,510,000	246,915,000	16,590,000
Revenue Bonds	2,355,000	-	220,000	2,135,000	220,000
Total Bonds Payable	\$ 235,340,000	\$ 36,860,000	\$ 17,435,000	\$ 254,765,000	\$ 17,540,000
Bond Premium	\$ 2,336,559	\$ 2,715,455	\$ 263,525	\$ 4,788,489	\$ 263,525
Bond Discount	\$ (885,007)	\$ (412,617)	\$ (60,453)	\$ (1,237,171)	\$ (60,453)
BND Drawdown Payable	\$ 6,691,805	\$ 8,308,195	\$ 388,568	\$ 14,611,432	\$ 312,901
Compensated Absences *	1,510,665	-	360,016	1,150,649	115,065
Net Pension and OPEB Liability *	5,675,955	3,916,842	-	9,592,797	-
Total Governmental Activities	\$ 250,669,977	\$ 51,387,875	\$ 18,386,656	\$ 283,671,196	\$ 18,171,038

* The change in compensated absences, and net pension & OPEB liability is shown as a net change because changes in salary prohibit exact calculations of additions and reductions at a reasonable cost.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

General Obligation Bonds

The city issued general obligation bonds in 2009 to provide funds for the construction of major capital assets for governmental type activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the city. These bonds generally are issued as 20-year serial bonds with equal amounts maturing each year. General obligation bonds currently outstanding are as follows:

\$10,000,000 Refunding Bond G.O. Bonds of 2009 due in annual installments of \$730,000 to \$915,000 through 2024; interest at 3.20% to 4.35%.	<u>\$ 5,715,000</u>
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Special Assessment Bonds

The city issued \$36,860,000 of special assessment debt in 2017 to provide funds for the construction of streets, water and sewer lines, storm sewers, and street lights in new residential developments. These bonds will be repaid from amounts levied against the property owners benefited by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the city must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received.

Special assessment bonds at December 31, 2017 is comprised of the following individual issues:

\$10,340,000 Refunding Improvement Bonds of 2007, Series A, due in annual installments of \$180,000 to \$690,000 through 2023; interest at 4.0%.	\$ 3,585,000
\$6,345,000 Refunding Improvement Bonds of 2007, Series B due in annual installments of \$265,000 to \$420,000 through 2023; interest at 4.0% to 4.25%.	2,320,000
\$215,000 of 2008 Sidewalk Bonds, due in one remaining installment of \$20,000, interest at 4.0%	20,000
\$2,735,000 Refunding Improvement Bonds 2008, Series B due in annual installments of \$175,000 to \$185,000 through 2023; interest 4.0% to 4.5%.	1,070,000
\$7,080,000 Refunding Improvement Bonds 2008, Series C due in annual installments of \$450,000 to \$465,000 through 2024; interest 4.1% to 4.75%.	3,200,000
\$5,430,000 Refunding Improvement Bonds of 2009, Series B (refund of 2003C and 2003D) due in one annual installment of \$290,000 in 2018; interest at 3.2%.	290,000
\$7,725,000 Refunding Improvement Bonds of 2009, Series C, due in annual installments of \$310,000 to \$325,000 through 2034; interest at 3.0% to 4.85%.	5,395,000
\$5,935,000 Refunding Improvement Bonds of 2010, Series A, due in annual installments of \$600,000 to \$605,000 through 2019; interest at 3.0% to 3.25%.	1,205,000

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Special assessment bonds at December 31, 2017 is comprised of the following individual issues:

\$7,130,000 Refunding Improvement Bonds of 2010, Series B, due in annual installments of \$265,000 to \$320,000 through 2035; interest at 2.0% to 4.0%.	\$ 5,165,000
\$525,000 Sidewalk Warrants of 2010 (6048) due in annual installments of \$50,000 through 2020; interest at 2.0% to 2.4%.	150,000
\$5,315,000 Refunding Improvement Bonds 2011, Series A due in annual installments of \$550,000 to \$565,000 through 2020; interest 3.45% to 4.0%.	1,670,000
\$2,645,000 Refunding Improvement Bonds 2011, Series B due in annual installments of \$175,000 to \$295,000 through 2020; interest 3.0% to 3.2%.	760,000
\$9,960,000 Refunding Improvement Bonds 2011, Series C due in annual installments of \$380,000 to \$440,000 through 2036; interest 2.0% to 4.0%.	7,615,000
\$15,630,000 Refunding Improvement Bonds of 2012, Series A, due in annual installments of \$535,000 to \$755,000 through 2036; interest rate from 3.0% to 4.25%.	11,390,000
\$170,000 Sidewalk Bonds of 2012, due in annual installments of \$15,000 to \$20,000 through 2022 at 2.25% interest.	95,000
\$6,030,000 Refunding Improvement Bonds of 2012, Series B, refinance of 2006A, due in annual installments of \$595,000 to \$650,000 through 2021; interest rate from 1.15% to 1.85%.	2,490,000
\$9,740,000 Refunding Improvement Bonds of 2012, Series C, refinance of 2005B and 2005D, due in annual installments of \$405,000 to \$1,015,000 through 2021; interest rate at 4.50%.	3,750,000
\$37,600,000 Refunding Improvement Bonds of 2012, Series D, included refinance of 2008A, due in annual installments of \$1,145,000 to \$1,600,000 through 2037; interest rate from 2.0% to 3.375%.	26,730,000
\$15,900,000 Refunding Improvement Bonds of 2014, Series A, due in annual installments of \$570,000 to \$725,000 through 2037; interest rate from 2.0% to 3.25%.	12,825,000
\$13,630,000 Refunding Improvement Bonds of 2014, Series B, due in annual installments of \$470,000 to \$635,000 through 2038; interest rates from 3.0% to 4.2%.	11,415,000
\$17,775,000 Refunding Improvement Bonds 2014, Series A due in annual installments of \$610,000 to \$870,000 through 2038; interest 2.0% to 3.625%.	15,075,000
\$20,460,000 Refunding Improvement Bonds 2014, Series B due in annual installments of \$750,000 to \$960,000 through 2039; interest 2.0% to 5.0%.	18,465,000

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Special assessment bonds at December 31, 2017 is comprised of the following individual issues:

\$28,180,000 Refunding Improvement Bonds 2015, Series A due in annual installments of \$1,000,000 to \$1,425,000 through 2040; interest 2.0% to 5.0%.	\$ 25,325,000
\$24,400,000 Refunding Improvement Bonds 2015, Series B due in annual installments of \$1,000,000 to \$1,050,000 through 2040; interest 2.0% to 5.0%.	23,645,000
\$27,130,000 Refunding Improvement Bonds of 2017, Series A, due in annual installments of \$880,000 to \$1,375,000 through 2035; interest at 1.5% to 4.5%.	26,405,000
\$36,860,000 of Refunding Improvement Bonds of 2017, Series A, due in annual installments of \$745,000 to \$2,110,000 through 2042; interest at 3.0% to 5.0%.	<u>36,860,000</u>
Total Special Assessment Bonds	<u>\$ 246,915,000</u>

Revenue Bonds

Tax Increment Finance Revenue Bonds are issued for certain tax increment financing districts for redevelopment, infrastructure, and other community-improvement projects pursuant to state law as found in North Dakota Century Code sections 40-58-20, 40--58-20.1, 40-58-20.2 and 40-58-20.3.

Sales tax revenue bonds are paid from proceeds of sales tax pursuant to Article 3 (16) of the West Fargo Home Rule Charter authorizing the pledge of sales tax proceeds to pay bonds issued to construct, and maintain infrastructure improvements, job creation, and business recruitment.

Revenue and TIF bonds at December 31, 2017 is comprised of the following individual issues:

\$2,060,000 Sales Tax Revenue Bond, Series 2012, due in annual payments of \$175,000 to \$410,000 through 2023; interest rate of 3.0%.	\$ 1,340,000
\$570,000 Tax Increment Revenue Bonds of 2009, due in annual installments of \$35,000 to \$50,000; interest at 4.0% to 4.5%.	345,000
\$530,000 Municipal Bonds of 2009 (TIF), due in annual installments of \$10,000 to \$35,000 through 2039; interest at 4.0% to 5.0%.	<u>450,000</u>
Total Revenue & TIF Bonds	<u>\$ 2,135,000</u>
Total Bonds	<u>\$ 254,765,000</u>

Bank of North Dakota – Drawdown Payable

Two loan lines of credit exist with the Bank of North Dakota to draw down up to \$15,000,000 for construction costs related to fund 4586 for the 32nd and 40th Avenue West to Diversion project. As of December 31, 2017, the city drew down \$ of the loan lines of credit.

\$10,00,000 Drawdown, due in annual installments of \$508,533 through 2041; interest at 2.0%.	\$ 9,611,432
\$5,00,000 Drawdown, due in annual installments of \$259,729 through 2043; interest at 2.0%.	<u>5,000,000</u>
Total Drawdown Payable	<u>\$ 14,611,432</u>

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Governmental activities debt service requirements to maturity (excluding compensated absences and net pension/OPEB liabilities) at December 31, 2017 are as follows:

GOVERNMENTAL ACTIVITIES						
Year Ending Dec. 31	G.O. Bonds Payable		Special Assessment Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 730,000	\$ 222,138	\$ 16,590,000	\$ 8,545,493	\$ 220,000	\$ 71,958
2019	755,000	198,777	16,435,000	7,756,299	230,000	65,603
2020	780,000	173,108	15,485,000	7,201,860	240,000	58,008
2021	810,000	144,248	13,695,000	6,673,506	245,000	50,079
2022	845,000	111,847	12,535,000	6,173,430	260,000	41,849
2023 - 2027	1,795,000	117,005	53,940,000	24,524,662	635,000	101,404
2028 - 2032	-	-	49,720,000	15,548,266	100,000	63,650
2033 - 2037	-	-	46,465,000	7,164,643	140,000	34,500
2038 - 2042	-	-	22,050,000	1,346,095	65,000	3,375
Totals	\$ 5,715,000	\$ 967,123	\$ 246,915,000	\$ 84,934,254	\$ 2,135,000	\$ 490,424

GOVERNMENTAL ACTIVITIES				
Year Ending Dec. 31	Drawdown Payable		Bond Premium/Discounts	
	Principal	Interest	Premium	Discount
2018	\$ 312,901	\$ 195,432	\$ 263,525	\$ 60,453
2019	409,869	358,193	263,525	60,453
2020	490,289	277,773	263,525	60,453
2021	500,094	267,967	263,525	52,493
2022	510,096	257,966	194,513	52,493
2023 - 2027	2,707,653	1,132,656	972,567	262,464
2028 - 2032	2,989,468	850,842	972,567	262,464
2033 - 2037	3,300,614	539,696	972,567	262,464
2038 - 2042	3,135,812	196,165	622,174	163,434
2043 - 2047	254,636	5,093	-	-
Totals	\$ 14,611,432	\$ 4,081,783	\$ 4,788,488	\$ 1,237,171

Operating Lease - Copier

The City of West Fargo entered an operating lease with Laser Systems for a copier in 2016. The lease calls for 63 monthly payments of \$704.51 each. Total operating lease payments made in 2017 totaled \$8,454.

Remaining operating lease payment commitments to Laser Systems for the copier are as follows at December 31, 2017:

Year Ended	Amounts
2018	\$ 8,454
2019	8,454
2020	8,454
2021	6,341
Total	\$ 31,703

Business-Type Activities

Business-Type Activities (Water and Sewer)	Bal. Jan. 1 (Restated)	Increases	Decreases	Balance Dec. 31	Due Within One Year
Sewer Bonds	\$ 13,870,000	\$ -	\$ 630,000	\$ 13,240,000	\$ 640,000
Compensated Absences *	364,830	-	72,858	291,972	29,197
Net Pension and OPEB Liability *	1,158,986	797,515	-	1,956,501	-
Total Business-Type Activities	\$ 15,393,816	\$ 797,515	\$ 702,858	\$ 15,488,473	\$ 669,197

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Business-Type Activities (Sanitation and Health)	Bal. Jan. 1 (Restated)	Increases	Decreases	Balance Dec. 31	Due Within One Year
Compensated Absences *	\$ 157,281	\$ -	\$ 26,180	\$ 131,101	\$ 13,110
Net Pension and OPEB Liability *	667,006	373,051		1,040,057	-
Total Business-Type Activities	\$ 824,287	\$ 373,051	\$ 26,180	\$ 1,171,158	\$ 13,110

Business-Type Activities (Total)	Bal. Jan. 1 (Restated)	Increases	Decreases	Balance Dec. 31	Due Within One Year
Sewer Bonds	\$13,870,000	\$ -	\$ 630,000	\$13,240,000	\$ 640,000
Compensated Absences *	522,111	-	99,038	423,073	42,307
Net Pension and OPEB Liability *	1,825,992	1,170,566	-	2,996,558	-
Total Business-Type Activities	\$16,218,103	\$1,170,566	\$ 729,038	\$16,659,631	\$ 682,307

* The change in compensated absences, and net pension & OPEB liability is shown as a net change because changes in salary prohibit exact calculations of additions and reductions at a reasonable cost.

Sewer Bonds

\$9,145,000 Water & Sewer Refunding Bonds 2012, (2005), due in annual installments of \$430,000 to \$630,000 through 2030; interest at 2.75% to 4.25% - enterprise funds (Business-Type Activities). \$ 6,805,000

\$7,870,000 Water and Sewer Revenue Bonds Series 2009 due in annual installments of \$210,000 to \$1,140,000 through 2034; interest at 5.0% to 6.375% - enterprise funds (Business-Type Activities) 6,435,000

Total Business-Type Activities Revenue Bonds \$ 13,240,000

Business-Type activities debt service requirements to maturity (excluding compensated absences and net pension/OPEB liabilities) at December 31, 2017 are as follows:

BUSINESS TYPE ACTIVITIES		
Year Ending Dec. 31	Revenue Bonds Payable	
	Principal	Interest
2018	\$ 640,000	\$ 627,625
2019	665,000	605,300
2020	690,000	580,400
2021	715,000	554,060
2022	745,000	523,840
2023 - 2027	4,235,000	2,095,058
2028 - 2032	3,910,000	1,086,211
2033 - 2037	1,640,000	177,225
Totals	\$ 13,240,000	\$ 6,249,719

NOTE 8: DEFERRED INFLOW OF RESOURCES

Deferred inflows of resources at the government-wide level consist of amounts related to pensions and other post-employment benefits liabilities.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At year end, deferred inflows of resource on the balance sheet consisted of the following:

Deferred Inflows - Balance Sheet	Amounts
Governmental Activities	
<u>Taxes Receivable</u>	
General Fund	\$ 73,430
Debt Service Funds	26,971
Nonmajor Funds	10,822
<u>Special Assessment Receivable - Current</u>	
Debt Service Funds	997,920
<u>Long Term Uncertified Special Assessments</u>	
Debt Service Funds	221,132,905
Total Deferred Inflows - Balance Sheet	\$ 222,242,048

NOTE 9: PENSION PLAN**General Information about the Pension Plan*****North Dakota Public Employees Retirement System (Main System)***

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan. Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of seven members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system; and one member elected by the retired public employees. Effective July 1, 2015, the board was expanded to include two members of the legislative assembly appointed by the chairman of the legislative management

Pension Benefits

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016 the Rule of 85 will be replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. The plan permits early retirement at ages 55-64 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

Death and Disability Benefits

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition of disabled is set by the NDPERS in the North Dakota Administrative Code.

Refunds of Member Account Balance

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

Member and Employer Contributions

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation.

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

1 to 12 months of service	Greater of one percent of monthly salary or \$25
13 to 24 months of service	Greater of two percent of monthly salary or \$25
25 to 36 months of service	Greater of three percent of monthly salary or \$25
Longer than 36 months of service	Greater of four percent of monthly salary or \$25

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Employer reported a liability of \$12,030,675 (\$9,167,095 governmental / \$2,863,580 business-type) for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Employer's proportion of the net pension liability was based on the Employer's share of covered payroll in the Main System pension plan relative to the covered payroll of all participating Main System employers. At June 30, 2017 the Employer's proportion was .748489 percent, which was an increase of .036282 percent from its proportion measured as of June 30, 2016.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

For the year ended 12/31/2017 the Employer recognized pension expense of \$1,948,001 (\$1,484,332 governmental / \$463,669 business-type). At 12/31/2017 the Employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Governmental	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 54,489	\$ 44,664
Change in proportion and differences between employer contributions & proportionate share of contributions	383,066	(1)
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	123,290	-
Changes of Assumptions	3,759,127	206,760
District Contributions Subsequent to the Measurement Date	455,314	-
Total	\$ 4,775,286	\$ 251,423

Business Type - Water & Sewer	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 11,113	\$ 9,109
Change in proportion and differences between employer contributions & proportionate share of contributions	78,128	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	25,146	-
Changes of Assumptions	766,694	42,170
District Contributions Subsequent to the Measurement Date	92,864	-
Total	\$ 973,945	\$ 51,279

Business Type - Sanitation & Health	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 5,908	\$ 4,843
Change in proportion and differences between employer contributions & proportionate share of contributions	41,532	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	13,367	-
Changes of Assumptions	407,567	22,417
District Contributions Subsequent to the Measurement Date	49,366	-
Total	\$ 517,740	\$ 27,260

Total Business Type	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 65,602	\$ 13,952
Change in proportion and differences between employer contributions & proportionate share of contributions	119,660	-
Net Difference Between Projected and Actual Investment		
Earnings on Pension Plan Investments	38,513	-
Changes of Assumptions	1,174,261	64,587
District Contributions Subsequent to the Measurement Date	142,230	-
Total	\$ 1,540,266	\$ 78,539

\$597,543 (\$455,314 governmental / \$142,229 business-type) reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Discount rate. For PERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the total pension liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet all benefit payments, which is the case with the PERS plan, the use of a municipal bond rate is required.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) A tax-exempt municipal bond rate based on the index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

The pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments through the year of 2061. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments through the year of 2061, and the municipal bond rate was applied to all benefit payments after that date. For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 3.56%; and the resulting Single Discount Rate is 6.44%.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate. The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.44 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.44 percent) or 1-percentage-point higher (7.44 percent) than the current rate:

Proportionate Share of the Net Pension Liability	1% Decrease (5.44%)	Current Discount Rate (6.44%)	1% Increase (7.44%)
<u>Governmental</u>	\$ 12,444,612	\$ 9,167,095	\$ 6,440,338
<u>Business-Type</u>			
Water & Sewer	2,538,144	1,869,677	1,313,541
Health & Sanitation	1,349,253	993,902	698,266

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued NDPERS financial report.

NOTE 10: OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

North Dakota Public Employees Retirement System

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

OPEB Benefits

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "*prefunded credit applied*" on the Statement of Changes in Plan Net Position for the OPEB trust funds.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision, and long-term care plan and any other health insurance plan. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2017, the Employer reported a liability of \$558,681 (Governmental - \$425,702, Business-Type - \$132,979) for its proportionate share of the net liability. The net OPEB liability was measured as of July 1, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the net OPEB liability was based on the employer's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2017 the Employer's proportion was .706287 percent.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

For the year ended December 31, 2017, the Employer recognized OPEB expense of \$66,978, (\$51,036 governmental / \$15,942 business-type). At December 31, 2017 the Employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Governmental	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 10,383
Changes of Assumptions	41,231	-
Net Difference Between Projected and Actual Investment		
Earnings on OPEB Plan Investments	-	16,095
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	-	1,776
City Contributions Subsequent to the Measurement Date	-	-
Total Governmental	\$ 41,231	\$ 28,254

Business Type - Sewer & Water	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 2,118
Changes of Assumptions	8,409	-
Net Difference Between Projected and Actual Investment		
Earnings on OPEB Plan Investments	-	3,283
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	-	362
City Contributions Subsequent to the Measurement Date	-	-
Total Water Fund	\$ 8,409	\$ 5,763

Business-Type - Health & Sanitation	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 1,126
Changes of Assumptions	4,470	-
Net Difference Between Projected and Actual Investment		
Earnings on OPEB Plan Investments	-	1,745
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	-	192
City Contributions Subsequent to the Measurement Date	-	-
Total Sewer Fund	\$ 4,470	\$ 3,063

Total Business-Type	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 3,244
Changes of Assumptions	12,879	-
Net Difference Between Projected and Actual Investment		
Earnings on OPEB Plan Investments	-	5,028
Changes in Proportion and Differences Between Employer		
Contributions and Proportionate Share of Contributions	-	554
City Contributions Subsequent to the Measurement Date	-	-
Total Business-Type	\$ 12,879	\$ 8,826

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

	Governmental	Business-Type	
		Water & Sewer Fund	Health & San. Fund
2018	\$ 527	\$ 108	\$ 57
2019	527	108	57
2020	527	108	57
2021	528	107	57
2022	4,551	928	494
2023	4,551	928	493
Thereafter	1,766	360	192

Actuarial assumptions. The total pension liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Not applicable
Investment rate of return	7.50%, net of investment expenses, including inflation
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table set back one year for males (no setback for females) multiplied by 125%.

The long-term expected rate of return for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class included in the Fund’s target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	37%	5.80%
Small Cap Domestic Equities	9%	7.05%
International Equities	14%	6.20%
Core-Plus Fixed Income	40%	1.56%

Discount rate. The discount rate used to measure the total OPEB liability was 7.5%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2017 and July 1, 2016 HPRS actuarial valuation reports. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on RHIC plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the Plans as of June 30, 2017, calculated using the discount rate of 7.50%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

Proportionate Share of the Net OPEB Liability	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Governmental	\$ 532,927	\$ 425,702	\$ 333,791
<u>Business-Type</u>			
Water & Sewer Fund	108,693	86,824	68,078
Health & Sanitation Fund	57,780	46,155	36,190

NOTE 11: RISK MANAGEMENT

The City of West Fargo is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986, state agencies and political subdivisions of the State of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDRIF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The City of West Fargo pays an annual premium to NDRIF for its general liability, auto, and inland marine insurance coverage. The coverage by NDRIF is limited to losses of two million dollars per occurrence for general liability and automobile and \$7,814,776 for mobile equipment and portable property (public assets).

The City of West Fargo also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The city pays an annual premium to the Fire and Tornado Fund to cover property damage to buildings and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period. The State Bonding Fund currently provides the city with blanket fidelity bond coverage in the amount of \$2,000,000 for its employees. The State Bonding Fund does not currently charge any premium for this coverage.

The City of West Fargo has worker's compensation insurance with North Dakota Workforce, Safety and Insurance and provides health, dental and vision insurance benefits for full-time employees through Blue Cross Blue Shield of North Dakota. The city pays 87.5% for single coverage or 75% of family, employee with spouse or single with dependents coverage.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

NOTE 12: INDIVIDUAL FUND DEFICITS

The following funds were in a deficit fund balance and cash balance position at December 31, 2017:

Fund Name	Fund Balance	Cash
<u>Debt Service Funds (3000's):</u>		
Sidewalk 2006	\$ (36,084)	\$ (36,084)
Sidewalk District 2012	(116,661)	(116,661)
2014B-RIB	(320,322)	(320,322)
<u>Capital Projects Funds (4000's):</u>		
3001 1st Ave. E. Improvements	(2,473,801)	(2,473,801)
2241 5th St. West. Ext. (27th to 28th Ave. W.)	(333,072)	(333,072)
2240 8th Ave. NW. & 26th St. NW - Paving	(1,993,255)	(1,993,255)
2242 Street Improvement District	(206,770)	(206,770)
4058 Storm Lift Station (SM 71)	(131,107)	(131,107)
2243 Street Improvement District	(1,930,541)	(1,930,541)
4060 Storm Sewer Lift SA 72 Improvements	(1,642,772)	(1,642,772)
Storm Lift SM 33 Rehabilitation	(238,595)	(238,595)
4061 Storm Lift Rehab (SM 25, 28, 44)	(1,318,413)	(1,318,413)
4062 Storm Lift SM 75 & CR 19 Abandonment	(264,224)	(264,224)
2219 7th Ave - 17th to 45th Street Impr.	(5,345)	(5,345)
1279 12th Ave N-45th Str to Cty 19 Impr	(8,679,989)	(8,679,989)
1295 Highland Meadows 2nd Addition	(3,606,432)	(3,606,432)
1296 Lagoon System Improvements	(62,604)	(62,604)
1297 Sewer Improvement District	(2,654,348)	(2,654,348)
1301 Water Storm Sewer Street District	(3,780,367)	(3,780,367)
1292 North Pond at the Preserve 9th	(903,988)	(903,988)
1299 Lift Station SA13 Rehabilitation	(128,946)	(128,946)
1300 Reiver Bend at Preserve 4th Addition	(2,066,325)	(2,066,325)
1303 Oak Ridge 11th Addition	(1,142,636)	(1,142,636)
1302 Water Tank Rehabilitation	(1,176,719)	(1,176,719)
1304 26th Ave. W. & 5th CT W	(275,350)	(275,350)
1305 Wilds 9th & SA 46	(3,832,754)	(3,832,754)
1308 Fargo Wastewater Connection Project	(124)	(124)
Lagoon Decommissioning Project	(124)	(124)
1310 South Reginal Sanitary Sewer Forcemain	(2,995)	(2,995)
2248 1st Ave. & 10 St. E. Improvement District	(270)	(270)
2250 Sheyenne St. Improvement District	(856)	(856)
1311 Brooks Harbor Water Tower	(135,162)	(135,162)
1312 Water Improvement District	(150)	(150)
2251 13th Ave. (12th to 45th) Reconstruct.	(39,041)	(39,041)
6053 Sidewalk Improvement District	(128,858)	(128,858)
2249 Street Improvement District	(124)	(124)
1313 Sewer Improvement District	(120)	(120)
Sheyenne St S of I94	(632,860)	(632,860)
2246 Traffic Calming Elmwood Ct	(165,054)	(165,054)

The city will take appropriate action concerning these deficits by utilizing one or a combination of the following methods:

- Transfer general fund, sales tax fund, and capital project fund moneys sufficient to relieve deficits
- Issue bonds to finance capital projects
- Collect special assessments to relieve deficits

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

NOTE 13: CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustments by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

Additionally, the city is defendant in certain lawsuits incident to its operations. In the opinion of City Counsel and management, such claims against the city not covered by insurance would not materially affect the financial condition of the city.

NOTE 14: OPEN CONSTRUCTION PROJECTS

The city had 22 construction projects open at year-end. The total amount of construction costs in progress was \$35,088,097 with contract amounts of \$56,815,358 leaving total construction commitments of \$21,727,261 at December 31, 2017. Additionally, retainages payable related to construction at December 31, 2017 totaled \$960,965.

Project	Contract Amount	Total Completed	Remaining Balance	Retainage
Storm Improvement District No. 4058	\$ 135,353	\$ 105,237	\$ 30,116	\$ -
Sewer, Water, Storm and Street District No. 1301	3,364,812	3,362,187	2,625	5,000
Sewer, Water, Storm and Street District No. 1273-Phase III	1,295,400	1,400,696	(105,296)	1,000
Sewer, Water, Storm and Street District No. 1289-Phase II	7,128,215	7,350,555	(222,340)	10,351
Sewer, Water, Storm and Street District No. 1295	3,412,533	3,213,775	198,758	70,000
Sewer, Water, Storm and Street District No. 1300	1,880,599	1,892,851	(12,252)	-
Sewer, Water, Storm and Street District No. 1305	5,218,551	3,583,475	1,635,076	260,928
Storm Improvement District No. 4059 - Electrical Constr.	98,407	98,407	-	-
HEU-8-992(038)039	4,933,856	1,456,186	3,477,670	29,124
SU8-992(036)037	19,388,757	3,822,496	15,566,261	76,449
Infrastructure Replacement District No. 3001	2,627,333	2,476,221	151,112	247,622
Storm Improvement District No. 4057 - General Constr.	1,896,900	1,842,400	54,500	9,484
Storm Improvement District No. 4059 - General Constr.	152,626	151,866	760	7,550
Storm Improvement District No. 4060 - General Constr.	1,481,607	1,353,239	128,368	74,080
Storm Improvement District No. 4060 - Electrical Constr.	348,400	130,474	217,926	13,047
Storm Improvement District No. 4061 - General Constr.	1,307,802	1,191,227	116,575	65,390
Storm Improvement District No. 4061 - Electrical Constr.	115,293	33,527	81,766	3,353
Storm Improvement District No. 4062 - General Constr.	371,813	226,425	145,388	18,591
Storm Improvement District No. 4062 - Electrical Constr.	50,327	4,500	45,827	450
Water Improvement Project No. 1302	935,535	877,460	58,075	46,777
Street Improvement District No. 2241	435,389	279,043	156,346	21,769
Sanitary System Improvements - Electrical Constr.	235,850	235,850	-	-
Total	\$56,815,358	\$ 35,088,097	\$ 21,727,261	\$ 960,965

NOTE 15: TAX ABATEMENTS

The City of West Fargo negotiates property tax abatement agreements on an individual basis with certain individuals and various commercial entities/businesses. The city has the following types of tax abatement agreements with various individuals and commercial entities at December 31, 2017.

The City of West Fargo will state individually the parties whom received a benefit of the reduction in taxes of 20% or greater when compared to the total reduction of taxes for all tax abatement programs.

New and Expanding Business:

Businesses that are primarily industrial, commercial, retail or service are eligible for property tax incentives for new and expanding businesses if they meet state requirements (NDCC 40.57.1-03) and the guidelines stated below. The following criteria are only guidelines.

General criteria — In evaluation applications for property tax exemption, the City Council will consider the following factors:

- Economic impact through increased construction activity, equipment purchases, additional product purchases, additional work activity, immediate and projected increases in property values, and impact on future tax collections
- Number of jobs created and employee benefits (types of jobs — professional, managerial, technical, skilled, unskilled with emphasis on full-time positions)
- Diversification of economic base
- Growth potential of company and industry and potential spin-off benefits
- Impact on city services: Can the company be accommodated within existing service levels, or will additional capacity be needed? Is the company locating where better use of existing services will take place or further the development plans of the city?
- Utilization of local resources: Will the company be an exporter from our region? Will it provide support services to existing companies? Use of raw materials and services developed in the area

Exemption Criteria:

Amount of exemption is per the following schedule: Year 1 — 100%, Year 2 — 100%, Year 3 — 75%, Year 4 — 50%, Year 5 — 25%.

2017 Reduction in Taxes – Other Entities:

Total program reduction in taxes – \$47,093

Public Charity Exemption:

Public Charities are eligible for property tax incentives if they meet state requirements (NDCC 57-02-08(8)) and the guidelines stated below. The following criteria are only guidelines.

All buildings belonging to institutions of public charity, including public hospitals and nursing homes licensed pursuant to section 23-16-01 under the control of religious or charitable institutions, used wholly or in part for public charity, together with the land actually occupied by such institutions not leased or otherwise used with a view to profit. The exemption provided by this subsection includes any dormitory, dwelling, or residential-type structure, together with necessary land on which such structure is located, owned by a religious or charitable organization recognized as tax exempt under section 501(c)(3) of the United States Internal Revenue Code which is occupied by members of said organization who are subject to a religious vow of poverty and devote and donate substantially all of their time to the religious or charitable activities of the owner.

Exemption criteria:

Property exempt if the qualified facility is used wholly or in part for public charity, together with the land occupied by such institutions not leased or otherwise used with a view to profit.

2017 Reduction in Taxes – Other Entities:

Total program reduction in taxes – \$1,095

Single Family Residence:

Single Family property owners are eligible for property tax incentives for the specified property that meet state requirements (NDCC 57-02-08(35)).

General Criteria -- Up to one hundred fifty thousand dollars of the true and full value of all new single-family and condominium and townhouse residential property, exclusive of the land on which it is situated, is exempt from taxation for the first two taxable years after the taxable year in which construction is completed and the residence is owned and occupied for the first time if all the following conditions are met:

- a. The governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits, has approved the exemption of the property by resolution. A resolution adopted under this subsection may be rescinded or amended at any time. The governing body of the city or county may limit or impose conditions upon exemptions under this subsection, including limitations on the time during which an exemption is allowed.
- b. Special assessments and taxes on the property upon which the residence is situated are not delinquent.

2017 Reduction in Taxes – Other Entities:

Total Program Reduction in taxes – \$280,969

Childhood Services Exemption

Childhood Services (also adult daycare) are eligible for property tax incentives if they meet state requirements (NDCC 57-02-08(36) and the guidelines stated below. The following criteria are only guidelines.

The governing body of the city, for property within city limits, or of the county, for property outside city limits, may grant a property tax exemption for the portion of fixtures, buildings, and improvements, used primarily to provide early childhood services by a corporation, limited liability company, or organization licensed under chapter 50-11.1 or used primarily as an adult day care center. However, this exemption is not available for property used as a residence.

2017 Reduction in Taxes – Other Entities:

Total program reduction in taxes – \$4,292

Commercial and Residential:

Commercial and Residential property are eligible for property tax incentives if they meet state requirements (NDCC 57-02.2-03) and the guidelines stated below. The following criteria are only guidelines.

Under NDCC 57-02.2-03 improvements to commercial and residential buildings and structures as defined in this chapter may be exempt from assessment and taxation for up to five years from the date of commencement of making the improvements, if the exemption is approved by the governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits. The governing body of the city or county may limit or impose conditions upon exemptions under this section, including limitations on the time during which an exemption is allowed. A resolution adopted by the governing body of the city or county under this section may be rescinded or amended at any time. The exemption provided by this chapter shall apply only to that part of the valuation resulting from the improvements which is over and above the assessed valuation, exclusive of the land, placed upon the building or structure for the last assessment period immediately preceding the date of commencement of the improvements. Any person, corporation, limited liability company, association, or organization owning real property and seeking an exemption under this chapter shall file with the assessor a certificate setting out the facts upon which the claim for exemption is based. The assessor shall determine whether the improvements qualify for the exemption based on the resolution of the governing body of the city or county, and if the assessor determines that the exemption should apply, upon approval of the governing body, the exemption is valid for the prescribed period and shall not terminate upon the sale or exchange of the property but shall be transferable to subsequent owners. If the certificate is not filed as herein provided, the assessor shall regard the improvements as nonexempt and shall assess them as such.

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

2017 Reduction in Taxes – Other Entities:

Total program reduction in taxes – \$3,486

NOTE 16: SUBSEQUENT EVENTS

On February 1, 2018, the City of West Fargo called refunding bonds Series' 2007A, 2007B, 2008B, and 2012C and issued refunding bonds Series 2018A at a par value of \$9,275,000.

On March 5, 2018, the City of West Fargo approved a bid (5-year term at 2.75% interest) for equipment lease financing by Choice Financial Bank in the amount of \$700,000.

NOTE 17: PRIOR PERIOD ADJUSTMENTS

Due to Change in Accounting Principle:

Due to the provisions of GASB Statement No. 75 'Accounting and Financing Reporting for Postemployment Benefit Plans Other than Pensions', the beginning balance of the liability related to the retiree health insurance credit fund.

Due to Prior Errors

The beginning balances of the debt service, capital projects, and total non-major funds were restated to properly account for certain reclassifications of items in debt service funds and to remove prior receivables reported in debt service funds and reclassify them to the non-major funds. Additionally, the beginning amount of bond premium and bond discount were reported in governmental activities to properly reflect those in the beginning net position balance.

Governmental Activities

Governmental Activities	Amounts
Beginning Net Position, as previously reported	\$ 138,952,281
Adjustments to restate the January 1, 2017 Net Position:	
Modified Accrual Adjustments - Debt Service Funds	(1,597,620)
Modified Accrual Adjustments - Capital Projects Funds	270,000
Modified Accrual Adjustments - Non-Major Funds	1,159,100
Beginning Bond Premium	(2,336,559)
Beginning Bond Discount	885,007
Report Beginning Balance of OPEB Liability - retiree health	(424,297)
Net Position January 1, as restated	\$ 136,907,912

Debt Service Funds	Amounts
Beginning Fund Balance, as previously reported	\$ 28,313,003
Adjustments to restate the January 1, 2017 Fund Balance:	
Reclassifications of items in funds 3730, 3982 & 3983	(64,620)
Remove prior interfund receivables	(1,533,000)
Fund Balance January 1, as restated	\$ 26,715,383

Capital Project Funds	Amounts
Beginning Fund Balance, as previously reported	\$ (41,774,491)
Adjustments to restate the January 1, 2017 Fund Balance:	
Capital Projects Special Assessment Receivable	270,000
Fund Balance January 1, as restated	\$ (41,504,491)

CITY OF WEST FARGO

Notes to the Financial Statements – Continued

Non-Major Funds	Amounts
Beginning Fund Balance, as previously reported	\$ 2,608,666
Adjustments to restate the January 1, 2017 Fund Balance:	
Reclassify items in funds 3982 & 3983 to fund 2960	1,159,100
Fund Balance January 1, as restated	\$ 3,767,766

Total Fund Balances	Amounts
Beginning Fund Balance, as previously reported	\$ 22,022,859
Adjustments to restate the January 1, 2017 Net Position:	
Modified Accrual Adjustments - Debt Service Funds	(1,597,620)
Modified Accrual Adjustments - Capital Projects Funds	270,000
Modified Accrual Adjustments - Non-Major Funds	1,159,100
Net Position January 1, as restated	\$ 21,854,339

Business-Type Activities

Business-Type Activities	Amounts
Water and Sewer	
Beginning Net Position, as previously reported	\$ 259,283,970
Adjustments to restate the January 1, 2017 Net Position:	
Report Beginning Balance of OPEB Liability - retiree health	(86,638)
Net Position January 1, as restated	\$ 259,197,332

Business-Type Activities	Amounts
Sanitation and Health	
Beginning Net Position, as previously reported	\$ 3,147,435
Adjustments to restate the January 1, 2017 Net Position:	
Report Beginning Balance of OPEB Liability - retiree health	(49,861)
Net Position January 1, as restated	\$ 3,097,574

Business-Type Activities	Amounts
Total	
Beginning Net Position, as previously reported	\$ 262,431,405
Adjustments to restate the January 1, 2017 Net Position:	
Report Beginning Balance of OPEB Liability - retiree health	(136,499)
Net Position January 1, as restated	\$ 262,294,906

CITY OF WEST FARGO
West Fargo, North Dakota

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>				
Taxes	\$ 7,554,494	\$ 7,554,494	\$ 7,509,022	\$ (45,472)
Licenses, Permits & Fees	2,252,700	2,252,700	3,113,975	861,275
Intergovernmental	2,630,000	2,630,000	3,307,030	677,030
Fines, Forfeitures, & Penalties	30,000	30,000	371,878	341,878
Interest Income	20,000	20,000	65,139	45,139
Miscellaneous	1,000	1,000	81,036	80,036
Total Revenues	\$ 12,488,194	\$ 12,488,194	\$ 14,448,080	\$ 1,959,886
<u>Expenditures:</u>				
Current:				
General Government	\$ 3,386,446	\$ 3,386,446	\$ 3,685,581	\$ (299,135)
Public Safety	6,501,830	6,753,755	6,877,592	(123,837)
Public Works/Streets	4,042,833	4,042,833	3,862,165	180,668
Economic Development	194,966	194,966	212,547	(17,581)
Total Expenditures	\$ 14,126,075	\$ 14,378,000	\$ 14,637,885	\$ (259,885)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,637,881)	\$ (1,889,806)	\$ (189,805)	\$ 1,700,001
<u>Other Financing Sources (Uses):</u>				
Transfers In	\$ 1,430,000	\$ 1,430,000	\$ 2,113,272	\$ 683,272
Transfers Out	(132,000)	(2,142,000)	(2,142,000)	-
Total Other Financing Sources and Uses	\$ 1,298,000	\$ (712,000)	\$ (28,728)	\$ 683,272
Net Changes in Fund Balances	\$ (339,881)	\$ (2,601,806)	\$ (218,533)	\$ 2,383,273
Fund Balance - January 1	\$ 22,456,295	\$ 22,456,295	\$ 22,456,295	\$ -
Fund Balance - December 31	\$ 22,116,414	\$ 19,854,489	\$ 22,237,762	\$ 2,383,273

The accompanying required supplementary information notes are an integral part of this schedule.

CITY OF WEST FARGO
West Fargo, North Dakota

BUDGETARY COMPARISON SCHEDULE
SALES TAX FUND
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>				
Taxes	\$ 8,000,000	\$ 8,000,000	\$ 9,983,662	\$ 1,983,662
Interest Income	2,000	2,000	37,478	35,478
Total Revenues	<u>\$ 8,002,000</u>	<u>\$ 8,002,000</u>	<u>\$ 10,021,140</u>	<u>\$ 2,019,140</u>
<u>Expenditures:</u>				
Current:				
Other	\$ 500,000	\$ 500,000	-	\$ 500,000
Capital Outlay	4,350,000	4,350,000	260,983	4,089,017
Total Expenditures	<u>\$ 4,850,000</u>	<u>\$ 4,850,000</u>	<u>\$ 260,983</u>	<u>\$ 4,589,017</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,152,000</u>	<u>\$ 3,152,000</u>	<u>\$ 9,760,157</u>	<u>\$ 6,608,157</u>
<u>Other Financing Sources (Uses):</u>				
Transfers Out	\$ (1,581,000)	\$ (6,405,000)	\$ (10,993,572)	\$ (4,588,572)
Net Changes in Fund Balances	<u>\$ 1,571,000</u>	<u>\$ (3,253,000)</u>	<u>\$ (1,233,415)</u>	<u>\$ 2,019,585</u>
Fund Balance - January 1	<u>\$ 10,419,386</u>	<u>\$ 10,419,386</u>	<u>\$ 10,419,386</u>	<u>\$ -</u>
Fund Balance - December 31	<u>\$ 11,990,386</u>	<u>\$ 7,166,386</u>	<u>\$ 9,185,971</u>	<u>\$ 2,019,585</u>

The accompanying required supplementary information notes are an integral part of this schedule.

CITY OF WEST FARGO
West Fargo, North Dakota

PENSION & OPEB SCHEDULES
For the Year Ended December 31, 2017

**Schedule of Employer's Share of Net Pension Liability
ND Public Employees Retirement System
Last 10 Fiscal Years***

	2017	2016	2015	2014
City's proportion of the net pension liability (asset)	0.748489%	0.712207%	0.665753%	0.655469%
City's proportionate share of the net pension liability (asset)	\$12,030,675	\$ 6,941,151	\$ 4,527,007	\$ 4,160,402
City's covered-employee payroll	\$ 7,640,904	\$ 7,177,366	\$ 5,931,052	\$ 5,521,525
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	157.45%	96.71%	76.33%	75.35%
Plan fiduciary net position as a percentage of the total pension liability	61.80%	70.46%	77.15%	77.70%

*Complete data for this schedule is not available prior to 2014.

**Schedule of Employer Contributions
ND Public Employees Retirement System
Last 10 Fiscal Years***

	2017	2016	2015	2014
Statutorily required contribution	\$ 554,058	\$ 519,630	\$ 450,511	\$ 393,133
Contributions in relation to the statutorily required contribution	\$ 537,895	\$ 546,659	\$ 451,207	\$ 393,133
Contribution deficiency (excess)	\$ (16,163)	\$ 27,029	\$ 696	\$ -
City's covered-employee payroll	\$7,640,904	\$7,177,367	\$5,931,052	\$5,521,525
Contributions as a percentage of covered-employee payroll	7.04%	7.62%	7.61%	7.12%

*Complete data for this schedule is not available prior to 2014.

**Schedule of Employer's Share of Net OPEB Liability
ND Public Employees Retirement System
Last 10 Fiscal Years***

City - ND PERS - OPEB	2017
City's proportion of the net OPEB liability (asset)	0.706287%
City's proportionate share of the net OPEB liability (asset)	\$ 558,681
City's covered-employee payroll	\$ 7,640,904
City's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	7.31%
Plan fiduciary net position as a percentage of the total OPEB liability	59.78%

*Complete data for this schedule is not available prior to 2017.

**Schedule of Employer Contributions
ND Public Employees Retirement System
Last 10 Fiscal Years***

City - ND PERS - OPEB	2017
Statutory required contribution	\$ 88,820
Contributions in relation to the statutory required contribution	\$ 86,124
Contribution deficiency (excess)	\$ 2,696
District's covered-employee payroll	\$ 7,640,904
Contributions as a percentage of covered-employee payroll	1.13%

*Complete data for this schedule is not available prior to 2017.

CITY OF WEST FARGO
West Fargo, North Dakota

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2017

NOTE 1: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information:

The governing board adopts an annual budget on a basis consistent with GAAP, and state law as outlined in various sections of North Dakota Century Code (NDCC) Chapter 40-40 for the general fund, each special revenue fund and each debt service fund of the municipality. The city is required to present the adopted and final amended revenues and expenditures for each of these funds.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- The governing body of each municipality, annually or before September tenth, shall make an itemized statement known as the preliminary budget statement showing the amounts of money which, in the opinion of the governing body, will be required for the proper maintenance, expansion, or improvement of the municipality during the year (NDCC 40-40-04).
- The preliminary budget must include a detailed breakdown of the estimated revenues and appropriations requested for the ensuing year for the general fund, each special revenue fund, and each debt service fund of the municipality. The revenue and expenditure items for the preceding year and estimates of the revenue and expenditures for the current year must be included for each fund to assist in determining the estimated revenues and appropriation requested for the ensuing year. The budget must also include any transfers in or out and the beginning and ending fund balance for each of the funds. The budget must be prepared on the same basis of accounting used by the municipality for its annual financial reports (NDCC 40-40-05).
- After the governing body has prepared the preliminary budget statement, the auditor of the municipality shall give notice that: the preliminary budget is on file in the office of the auditor and may be examined by anyone upon request; the governing body shall meet no later than October 7th at the time and place specified in the notice for the purpose of adopting the final budget and making the annual tax levy; and, the governing shall hold a public session at the time and place designated in the notice of the hearing at which any taxpayer may appear and discuss with the body any item of proposed expenditure or may object to any item or amount (NDCC 40-40-06).
- After the budget hearing, the final budget must be prepared on or before October 7th in accordance with provisions outlined in detail in NDCC 40-40-08.
- After completing the final budget on or before October 7th, the governing body shall proceed to make the annual tax levy in an amount sufficient to meet the expenses for the ensuing year as determined at the budget meeting (NDCC 40-40-09).
- Immediately after completion of the final budget and adoption of the annual tax levy by the governing body of a municipality in accordance with provisions, and in no case later than October 10th, the auditor of the municipality shall send to the county auditor a certified copy of the final budget (NDCC 40-40-10).

CITY OF WEST FARGO

Notes to the Required Supplementary Information - Continued

- No municipal expenditure may be made nor liability incurred, and no bill may be paid for any purposes in excess of the appropriation made therefor in the final budget. Expenditures made liabilities incurred, or warrants issued in excess of the appropriations are a joint and several liability the members of the governing body (NDCC 40-40-15).
- At the end of the fiscal year, the balance to credit of each annual appropriation becomes a part of the general unappropriated balance in the municipal treasury, but no special appropriation lapses until the work for which it was made has been completed, the bills paid, and the accounts closed. He governing body of a city may elect, at the end of the fiscal year, to carry over the unencumbered cash balance in the general fund or other budgeted funds and designate the balances for subsequent years (NDCC 40-40-21).

NOTE 2: LEGAL COMPLIANCE - BUDGETS

BUDGET AMENDMENTS

The governing board approved the following budget amendments to the 2017 city budget (expenditures and transfers out):

Budget Amendments Governmental Funds	Expenditures/Transfers Out		
	Original Budget	Budget Amendments	Amended Budget
General Fund - expenditures	\$ 6,501,830	\$ 251,925	\$ 6,753,755
General Fund - transfers out	132,000	2,010,000	2,142,000
Sales Tax Fund - transfers out	6,405,000	4,824,000	11,229,000
Share of Specials	120,000	15,000	135,000
Fire Fund	797,680	20,320	818,000
Tourist & Event Committee	20,000	3,500	23,500
Otto Brehmer Grant	-	3,400	3,400
Nite to Unite	5,500	500	6,000
West Fest	25,000	7,500	32,500
Economic Development	200,000	680,000	880,000
Refund Bond 2008B	231,685	4,315	236,000
2012 CostCo Sales Tax Bonds	416,438	453,562	870,000
2015B Refunding Improvement Bonds	1,584,300	100	1,584,400
2016A Refunding Improvement Bonds	-	1,632,000	1,632,000
2017A Refunding Improvement Bonds	-	389,500	389,500
Butler TIF (3360 & 3366)	-	6,000	6,000
TIF Bonds 2009 Titan Machinery	51,550	48,450	100,000

NOTE 3: CHANGES OF ASSUMPTIONS – NET PENSION AND OPEB LIABILITY

Amounts reported in 2017 reflect actuarial assumption changes effective July 1, 2017 based on the results of an actuarial experience study completed in 2015. This includes changes to the mortality tables, disability incidence rates, retirement rates, administrative expenses, salary scale, and percent married assumption.

CITY OF WEST FARGO
West Fargo, North Dakota

SCHEDULE OF FUND ACTIVITY - CLIENT GENERAL LEDGER BASIS
For the Year Ended December 31, 2017

	Balance 1-1-17	Revenues & Bond Premium	Transfers In	Other Financing Sources (gross)	Transfers Out	Expenditures & Bond Discount	Balance 12-31-17
General Fund (Major)	\$ 13,965,241.77	\$ 13,083,287.49	\$ 1,598,932.51	\$ -	\$ 2,142,000.04	\$ 14,126,394.62	\$ 12,379,067.11
General Fund Reserve	8,030,739.18	1,407,558.86	514,339.25	-	-	99,144.65	9,853,492.64
Total General Fund	\$ 21,995,980.95	\$ 14,490,846.35	\$ 2,113,271.76	\$ -	\$ 2,142,000.04	\$ 14,225,539.27	\$ 22,232,559.75
Sales Tax (Major)	\$ 9,640,353.06	\$ 10,087,422.84	\$ -	\$ -	\$ 10,993,572.43	\$ 260,982.38	\$ 8,473,221.09
Special Revenue Funds (Nonmajor):							
City's Share of Specials	\$ 41,608.73	\$ 117,278.17	\$ -	\$ -	\$ -	\$ 134,481.17	\$ 24,405.73
Fire Fund	155,475.96	775,777.99	-	-	-	817,410.28	113,843.67
Building & Technology Fund	908.30	-	-	-	-	908.30	-
Gaming Funds	38,693.29	9,935.86	-	-	-	-	48,629.15
Municipal Highway Fund	369,361.06	1,600,616.04	-	-	1,598,932.51	20,540.00	350,504.59
Tourist & Event Committee	68,710.87	3,444.88	10,000.00	-	-	23,416.63	58,739.12
FM Visitor's Bureau-Lodging	-	139,918.19	-	-	-	139,918.19	-
Otto Bremer Grant Crisis Training	3,367.06	-	-	-	-	3,367.06	-
Vector Control	9,566.76	92,256.02	30,000.00	-	-	74,097.52	57,725.26
Forestry	71,969.83	106,035.58	100,000.00	-	-	158,986.36	119,019.05
National Night Out (Night to Unite)	999.94	4,000.00	2,000.00	-	-	5,983.20	1,016.74
Future Building	294,856.65	676.47	-	-	-	165,494.43	130,038.69
West Fest	32,036.77	30,400.00	-	-	-	32,322.95	30,113.82
Cruise Night	11,095.61	13,540.00	-	-	-	11,487.37	13,148.24
Asset Forfeitures	80,956.40	28,091.35	-	-	-	9,739.75	99,308.00
Economic Development	1,559,633.79	150,543.19	1,540,478.96	-	-	876,105.46	2,374,550.48
Library General	608,124.10	1,326,456.50	-	-	-	992,807.00	941,773.60
Airport Authority Bond Construction	136,868.83	383.73	60,461.27	-	-	-	197,713.83
Airport Authority	133,901.68	248,503.12	-	-	60,461.27	116,934.73	205,008.80
Total Special Revenue Funds (Nonmajor)	\$ 3,618,135.63	\$ 4,647,857.09	\$ 1,742,940.23	\$ -	\$ 1,659,393.78	\$ 3,584,000.40	\$ 4,765,538.77
Total Special Revenue Funds	\$ 13,258,488.69	\$ 14,735,279.93	\$ 1,742,940.23	\$ -	\$ 12,652,966.21	\$ 3,844,982.78	\$ 13,238,759.86
Debt Service Funds (Major):							
2011-C RIB	\$ 1,489,738.31	\$ 1,121,916.54	\$ -	\$ -	\$ -	\$ 697,148.00	\$ 1,914,506.85
RIB 2011 B (recall 2004B)	182,778.89	235,515.61	-	-	-	321,594.00	96,700.50
2005 A Refunding Improvement Bonds	1,988,885.71	319,612.84	-	-	-	648,456.50	1,660,042.05
Sidewalk 6043 - 2006	(24,653.67)	9,737.06	-	-	-	21,167.00	(36,083.61)
Sidewalk 6042 - 2005	24,376.66	68.35	-	-	-	-	24,445.01
Sidewalk 6044 - 2007	24,366.72	11,986.82	-	-	-	22,351.00	14,002.54
2008-B RIB	157,183.03	214,683.73	-	-	-	235,678.50	136,188.26
2008-C RIB	1,767,113.54	731,029.06	-	-	-	617,490.00	1,880,652.60
2009-A RIB (from 2001/2001c/2002)	820,429.39	423,723.68	-	-	-	675,732.00	568,421.07
2009-B RIB (from 2003C & 2003D)	376,980.07	198,323.20	-	-	-	309,781.00	265,522.27
2005-C Refunding Bonds	25,156.35	7,674.18	-	-	-	-	32,830.53
2006 A RIB	390,321.57	425,873.04	-	-	-	711,540.50	104,654.11
2007A RIB	1,169,254.99	710,831.73	-	-	-	848,296.00	1,031,790.72
2007B RIB	1,163,708.29	564,151.16	-	-	-	525,186.00	1,202,673.45
G.O. Bonds 2009	8,349.45	4.93	940,945.12	-	-	949,299.50	-
Municipal Bonds 2009 NDPFA	182,269.08	32,271.67	-	-	-	32,125.84	182,414.91
2009-C RIB	580,233.83	685,732.35	-	-	-	554,592.50	711,373.68
2010 A - RIB (refund of 2003E & 2004A)	1,238,322.70	696,320.32	-	-	-	671,042.50	1,263,600.52
2010 B - RIB	379,569.00	616,477.54	-	-	-	499,956.50	496,090.04
Sidewalk Refunding Bonds 2010	28,812.02	136,507.84	-	-	-	55,059.00	110,260.86
2012 A-RIB	1,412,546.54	2,312,883.72	-	-	-	1,169,510.54	2,555,919.72
2012 Sidewalk Refunding Bonds	39,170.50	12,956.22	-	-	-	18,473.25	33,653.47
2012 C (Ref of 2005B & 2005D)	1,148,318.80	935,546.94	-	-	-	1,316,788.00	767,077.74
2012 D Special Assessment Bond	2,265,549.80	4,721,576.53	-	-	-	2,949,122.02	4,038,004.31
2012 Sales Tax Bonds	316,029.03	653.61	1,088,499.67	-	-	868,360.42	536,821.89
Reserve for 2012 Sales Tax Bonds	206,771.02	579.72	-	-	-	-	207,350.74
2013 A RIB	1,577,369.94	1,125,602.30	-	-	-	1,067,952.00	1,635,020.24
2013B RIB	1,555,563.19	1,303,062.61	-	-	-	1,076,964.76	1,781,661.04
2012 Sidewalk District (6050)	(146,891.32)	30,230.37	-	-	-	-	(116,660.95)
2014A RIB	17,060.70	1,976,901.85	-	-	-	1,345,780.98	648,181.57
2014B RIB	(481,519.48)	1,851,967.56	-	-	-	1,690,770.00	(320,321.92)
2015A RIB	1,802,585.72	3,150,680.10	-	-	-	2,545,289.00	2,407,976.82
2015B RIB	2,126,299.77	1,873,342.04	-	-	-	1,584,397.60	2,415,244.21
2016A RIB	60,740.77	2,928,710.92	205,200.89	-	-	1,631,382.85	1,563,269.73
2017A RIB	-	439,676.09	2,715,454.69	-	-	389,467.98	2,765,662.80
2067	459,096.22	55,243.03	-	-	514,339.25	-	-
TIF West Fargo 2nd & 3rd	-	44,506.90	-	-	-	-	44,506.90
TIF Bonds Sterling Industrial Park (to 3377)	911,159.33	263,223.99	-	-	-	-	1,174,383.32
TIF Butler (to 3360 and 3366)	1,278,982.33	1,056,706.11	-	-	-	5,919.99	2,329,768.45
TIF Titan Machinery (to 3370)	193,355.50	363,515.82	-	-	-	99,760.16	457,111.16
Total Debt Service Funds	\$ 26,715,384.29	\$ 31,590,008.08	\$ 4,950,100.37	\$ -	\$ 514,339.25	\$ 26,156,435.89	\$ 36,584,717.60
Capital Projects Funds (Major):							
Capital Improvements	\$ 1,094,898.73	\$ 148,724.32	\$ 6,040,732.35	\$ -	\$ 608,066.93	\$ 118,426.87	\$ 6,557,861.60
Construction Testing	2,432.03	-	-	-	-	30.00	2,402.03
3001 1st Ave. E. Improvements	-	-	-	-	-	2,473,800.86	(2,473,800.86)

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CITY OF WEST FARGO
West Fargo, North Dakota

SCHEDULE OF FUND ACTIVITY - CLIENT GENERAL LEDGER BASIS
For the Year Ended December 31, 2017

	Balance 1-1-17	Revenues & Bond Premium	Transfers In	Other Financing Sources (gross)	Transfers Out	Expenditures & Bond Discount	Balance 12-31-17
CONTINUED...							
<u>Capital Projects Funds (Major):</u>							
Storm Lift Station	\$ (744,884.92)	\$ 195,223.95	\$ -	\$ 2,650,000.00	\$ 195,223.95	\$ 1,799,534.11	\$ 105,580.97
2241 5th St. West. Ext. (27th to 28th Ave. W.)	(32,945.25)	-	-	-	-	300,127.10	(333,072.35)
2240 8th Ave. NW. & 26th St. NW - Paving	(1,487,265.17)	-	-	-	-	505,989.45	(1,993,254.62)
2242 Street Improvement District	(19,726.00)	-	-	-	-	187,043.99	(206,769.99)
4054 Regional Stm Lft	(4,779,590.27)	405,918.48	-	5,510,000.00	405,918.48	659,239.80	71,169.93
4055 Christianson's 3rd Lift	4,863.35	-	-	-	4,814.35	49.00	-
Main Avenue Project	-	-	-	-	-	-	-
4056 - Meadow Ridge Stm Lift	1,911.34	-	-	-	1,844.14	67.20	-
4045 Southside General Storm Sewer	(8,330.50)	-	8,330.50	-	-	-	-
4058 Storm Lift Station (SM 71)	(135,810.89)	-	-	-	-	(4,704.12)	(131,106.77)
2243 Street Improvement District	(581.54)	-	-	-	-	1,929,959.32	(1,930,540.86)
4060 Storm Sewer Lift SA 72 Improvements	-	-	-	-	-	1,642,771.79	(1,642,771.79)
Storm Lift SM 33 Rehabilitation	-	-	-	-	-	238,595.08	(238,595.08)
4061 Storm Lift Rehab (SM 25, 28, 44)	-	-	-	-	-	1,318,413.45	(1,318,413.45)
4062 Storm Lift SM 75 & CR 19 Abandonment	-	-	-	-	-	264,223.61	(264,223.61)
2219 7th Ave - 17th to 45th Street Impr.	(5,344.70)	-	-	-	-	-	(5,344.70)
1279 12th Ave N-45th Str to Cty 19 Impr	(4,597,352.95)	900,000.00	-	5,000,000.00	-	9,982,636.28	(8,679,989.23)
1273 Main Ave. Phase III NHU-8-010(032)932	(8,993,123.03)	748,481.27	1,000,000.00	10,160,000.00	748,481.27	1,972,196.48	194,680.49
1260 1.5mm gallon water tower	(1,405,878.91)	511,224.89	-	-	-	1,054,637.13	(1,949,291.15)
1276-Christianson's 2nd	3,548.58	-	-	-	3,499.38	49.20	-
1284 Christianson Dr	15,552.14	-	-	-	15,502.94	49.20	-
1287 - Sheyenne & 52nd Ave Water Main	(386,829.77)	3,913.44	382,916.33	-	-	-	-
1288 Wilds 7th Addition	96,757.98	-	-	-	96,704.58	53.40	-
1289 26th St NE & Diversion Road	(9,179,974.26)	779,790.78	-	10,585,000.00	779,790.78	1,159,278.01	245,747.73
1291 Brooks Harbor 5th & 6th	82,900.10	-	-	-	82,835.50	64.60	-
1290 7th AVE NW & Center St	(1,972.00)	-	1,972.00	-	-	-	-
1293 Wild's 8th Addition	(1,063,240.08)	356,681.54	-	1,730,000.00	127,448.09	820,507.75	75,485.62
1294 Eaglewood 5th Addition	(1,961,691.70)	159,862.63	-	2,170,000.00	159,862.63	174,126.20	34,182.10
1295 Highland Meadows 2nd Addition	(85.00)	-	-	-	-	3,606,346.80	(3,606,431.80)
1296 Lagoon System Improvements	(114.00)	-	-	-	-	62,490.00	(62,604.00)
1297 Sewer Improvement District	(1,052,415.95)	-	-	-	-	1,601,931.59	(2,654,347.54)
1298 Eagle Run Plaza 5th Addition	(463,841.64)	75,879.50	-	1,030,000.00	75,879.50	547,456.92	18,701.44
1301 Water Storm Sewer Street District	(176.00)	-	-	-	-	3,780,191.01	(3,780,367.01)
1292 North Pond at the Preserve 9th	-	-	-	-	-	903,988.06	(903,988.06)
1299 Lift Station SA13 Rehabilitation	(447.41)	-	-	-	-	128,499.08	(128,946.49)
1300 Reiver Bend at Preserve 4th Addition	-	-	-	-	-	2,066,325.10	(2,066,325.10)
1303 Oak Ridge 11th Addition	-	-	-	-	-	1,142,635.95	(1,142,635.95)
1302 Water Tank Rehabilitation	-	-	-	-	-	1,176,718.65	(1,176,718.65)
1304 26th Ave. W. & 5th CT W	-	-	-	-	-	275,350.20	(275,350.20)
1305 Wilds 9th & SA 46	-	-	-	-	-	3,832,754.24	(3,832,754.24)
1308 Fargo Wastewater Connection Project	-	-	-	-	-	124.00	(124.00)
Lagoon Decommissioning Project	-	-	-	-	-	124.00	(124.00)
1310 South Reginal Sanitary Sewer Forcemain	-	-	-	-	-	2,995.20	(2,995.20)
2248 1st Ave. & 10 St. E. Improvement District	-	-	-	-	-	270.00	(270.00)
2250 Sheyenne St. Improvement District	-	-	-	-	-	855.62	(855.62)
1311 Brooks Harbor Water Tower	-	-	-	-	-	135,162.49	(135,162.49)
1312 Water Improvement District	-	-	-	-	-	150.00	(150.00)
2251 13th Ave. (12th to 45th) Reconstruct.	-	-	-	-	-	39,041.13	(39,041.13)
6052 Sidewalk Improvement District 2016	(320,502.01)	-	329,655.82	-	-	9,153.81	-
6053 Sidewalk Improvement District	-	-	-	-	-	128,857.62	(128,857.62)
2249 Street Improvement District	-	-	-	-	-	124.00	(124.00)
1313 Sewer Improvement District	-	-	-	-	-	120.00	(120.00)
2157 13th Ave. West	(300.00)	-	300.00	-	-	-	-
2245 City Striping Improvement Project	-	-	252,617.81	-	-	252,617.81	-
Sheyenne St S of I94	(690,054.43)	-	2,000,000.04	-	-	1,942,805.38	(632,859.77)
2246 Traffic Calming Elmwood Ct	-	-	-	-	-	165,054.08	(165,054.08)
2233-40th Ave E (Shey to Dr 21-Shard w/Fargo)	2,012.03	-	-	-	-	2,012.03	-
2234-33rd Ave E to Prairie Hgts Drive	(15,190.80)	-	15,190.80	-	-	-	-
2239 32 & 40th Ave W to Diversion	(4,534,834.45)	222,849.99	-	6,333,194.92	222,849.99	1,424,223.33	374,137.14
Total Capital Projects Funds	\$(40,577,627.35)	\$ 4,508,550.79	\$10,031,715.65	\$ 45,168,194.92	\$ 3,528,722.51	\$ 49,825,543.86	\$(34,223,432.36)
Total Governmental Funds	\$ 21,392,226.58	\$ 65,324,685.15	\$18,838,028.01	\$ 45,168,194.92	\$18,838,028.01	\$ 94,052,501.80	\$ 37,832,604.85
<u>Enterprise Funds:</u>							
<u>Water and Sewer</u>							
Sewer and Water Operating	\$ 6,505,680.06	\$ 9,581,296.22	\$ -	\$ -	\$ -	\$ 8,647,691.11	\$ 7,439,285.17
City Utility	384,653.07	130,394.63	-	-	-	214,893.91	300,153.79
Repl & Deprec. SWOP	30,000.00	-	-	-	-	-	30,000.00
Sewage Surcharge	295,799.86	6,590.46	-	-	-	-	302,390.32
2012 Ref Water/Sewer Reserve (2005)	665,660.22	-	-	-	-	-	665,660.22
Water/Sewer 2009 Reserve	601,646.26	-	-	-	-	-	601,646.26
South Facilities Hookup	2,776,325.36	122,583.60	-	-	-	51,744.00	2,847,164.96
Total Sewer and Water	\$ 11,259,764.83	\$ 9,840,864.91	\$ -	\$ -	\$ -	\$ 8,914,329.02	\$ 12,186,300.72
Health and Sanitation Operating	\$ 1,359,249.85	\$ 3,450,533.28	\$ -	\$ -	\$ -	\$ 3,183,164.56	\$ 1,626,618.57
Total Enterprise Funds	\$ 12,619,014.68	\$ 13,291,398.19	\$ -	\$ -	\$ -	\$ 12,097,493.58	\$ 13,812,919.29
Total Govt. & Enterprise Funds	\$ 34,011,241.26	\$ 78,616,083.34	\$ 18,838,028.01	\$ 45,168,194.92	\$ 18,838,028.01	\$ 106,149,995.38	\$ 51,645,524.14

CITY OF WEST FARGO
West Fargo, North Dakota

SCHEDULE OF FUND ACTIVITY - CLIENT GENERAL LEDGER BASIS
For the Year Ended December 31, 2017

	Balance 1-1-17	Revenues & Bond Premium	Transfers In	Other Financing Sources (gross)	Transfers Out	Expenditures & Bond Discount	Balance 12-31-17
Agency Funds:							
Park	\$ 452,442.91	\$ 644,379.67	\$ -	\$ -	\$ -	\$ 1,096,822.58	\$ -
Cash in Lieu of Land Dedication	-	631,908.61	-	-	-	347,198.97	284,709.64
Tree Planting	432,183.36	80,496.52	-	-	-	35,425.00	477,254.88
Marvin Windows Escrow Sp Assmts	170,658.00	-	-	-	-	-	170,658.00
Titan Job Training Grant 5%	10,452.45	55,756.00	-	-	-	52,968.20	13,240.25
Energy Grant	15,800.00	-	-	-	-	-	15,800.00
Downtown Business Association	10,161.11	100.00	-	-	-	119.10	10,142.01
Windsor Green Subdivision	15,910.81	-	-	-	-	-	15,910.81
Eagle Run 8th-Land Development	118,516.89	-	-	-	-	-	118,516.89
Borud's Subdivision	21,739.37	-	-	-	-	-	21,739.37
Park Sp Assmt 2003-1	-	4,196.17	-	-	-	4,058.41	137.76
2003-1 Sp. Assmt. Park - 40th Ave.	-	549.30	-	-	-	-	549.30
2014-2 Goldendood Area Park	-	2,520.25	-	-	-	-	2,520.25
Shadowwood Pk Sp.2010	-	20,976.13	-	-	-	20,544.11	432.02
2011 Park Specials - Maple Ridge	-	29,400.84	-	-	-	29,159.54	241.30
Park Improvement District 2011-1	-	425,623.12	-	-	-	415,215.00	10,408.12
2014 Park Special Assessments - Rivers Bend	-	193,639.73	-	-	-	193,012.17	627.56
Park Sp Assmt 2007-1	-	14,217.92	-	-	-	10,856.17	3,361.75
Community Development Block Grant (CDBG)	1,921.91	-	-	-	-	-	1,921.91
Total Agency Funds	\$ 1,249,786.81	\$ 2,103,764.26	\$ -	\$ -	\$ -	\$ 2,205,379.25	\$ 1,148,171.82
Total Primary Government	\$ 35,261,028.07	\$ 80,719,847.60	\$ 18,838,028.01	\$ 45,168,194.92	\$ 18,838,028.01	\$ 108,355,374.63	\$ 52,793,695.96
Total Reporting Entity	\$ 35,261,028.07	\$ 80,719,847.60	\$ 18,838,028.01	\$ 45,168,194.92	\$ 18,838,028.01	\$ 108,355,374.63	\$ 52,793,695.96

STATE AUDITOR

JOSHUA C. GALLION
Phone (701) 328-2241



Local Government Division:

FARGO OFFICE
MANAGER – DAVID MIX
Phone: (701) 239-7252

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. BOULEVARD AVENUE - DEPT. 117
BISMARCK, NORTH DAKOTA 58505

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

City Commission
City of West Fargo
West Fargo, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Fargo as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of West Fargo's basic financial statements, and have issued our report thereon dated April 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of West Fargo's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of West Fargo's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of West Fargo's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

CITY OF WEST FARGO

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* - Continued

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of West Fargo's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of West Fargo's Response to Findings

City of West Fargo's response to the finding identified in our audit is described in the accompanying *schedule of findings and questioned costs*. City of West Fargo's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/

Joshua C. Gallion
State Auditor

Fargo, North Dakota
April 26, 2018

CITY OF WEST FARGO
West Fargo, North Dakota

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

Section I - Summary of Auditor's Results

Financial Statements

Type of Report Issued?	
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Internal Control over financial reporting:

Material weaknesses identified?	_____ Yes	_____ X	None noted
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	_____ X	None noted
Noncompliance material to financial statements noted?	_____ Yes	_____ X	None noted

Section II - Financial Statement Findings

No matters were reported.

You may obtain audit reports on the internet at:

www.nd.gov/auditor/

or by contacting the
Division of Local Government Audit

Office of the State Auditor
600 East Boulevard Avenue – Department 117
Bismarck, ND 58505-0060

(701) 328-2220



City of West Fargo
West Fargo, North Dakota

Management's Letter

For the Year Ended December 31, 2017

JOSHUA C. GALLION
STATE AUDITOR

Office of the State Auditor
Division of Local Government

STATE AUDITOR

JOSHUA C. GALLION
Phone (701) 328-2241



Local Government Division:

FARGO OFFICE
MANAGER – DAVID MIX
Phone: (701) 239-7252

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. BOULEVARD AVENUE - DEPT. 117
BISMARCK, NORTH DAKOTA 58505

City Commissioners
City of West Fargo
West Fargo, North Dakota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Fargo, North Dakota for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 26, 2018. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in The United States Of America, Government Auditing Standards

As stated in our engagement letter dated January 23, 2018, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the basic financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, or fraud may exist and not be detected by us.

In planning and performing our audit, we considered the City of West Fargo's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City of West Fargo's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies/Qualitative Aspects Of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of West Fargo are described in Note 1 to the basic financial statements. Application of existing policies was not changed during the year ended December 31, 2017. GASB Statement 75(Accounting and Financial Reporting for Post-Employment Benefit Plans Other Than Pensions) was adopted during the year ended December 31, 2017. We noted no transactions entered into by the City of West Fargo during the year ended December 31, 2017 that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is useful lives of capital assets.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management.

AUDIT ADJUSTMENTS - PRIMARY GOVERNMENT		
<u>Governmental Funds/Activities</u>		
Intergovernmental Receivable	1,323,782	
Accounts Receivable	89,232	
Revenue - govt. funds/activities		1,413,014
Expenditures/Expenses	2,085,552	
Accounts Payable		310,665
Salaries Payable		397,225
Construction Payable		1,377,662
Expenses - Govt. Wide	960,965	
Retainages Payable		960,965
<u>Beginning Fund Balances</u>		
Total Fund Balances	(168,520)	
Debt Service Fund Balance		(1,597,620)
Capital Projects Fund Balance		270,000
Non-Major Funds Balances		1,159,100
<u>Business-Type Funds/Activities</u>		
Expenses	519,354	
Accounts Payable		397,906
Salaries Payable		121,448

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 26, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the city's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the City Commission and management of the City of West Fargo and should not be used for any other purpose. We would be happy to meet with you and any member of your staff to discuss any of the items in this letter in more detail if you so desire.

Thank you and the employees of the City of West Fargo for the courteous and friendly assistance we received during the course of our audit. It is a pleasure for us to be able to serve the City of West Fargo.

/s/
Joshua C. Gallion
State Auditor

Fargo, North Dakota
April 26, 2018

Regular Agenda Item #11

ORDINANCE NO. 1120

AN ORDINANCE TO CREATE AND ENACT SECTIONS 1-0107 AND 1-0108 OF THE REVISED ORDINANCES OF 1990 OF THE CITY OF WEST FARGO RELATING TO WITHHOLDING APPROVALS BECAUSE OF DELINQUENCIES OR DEFAULTS.

BE IT ORDAINED BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF WEST FARGO, NORTH DAKOTA:

SECTION 1. Sections 1-0107 and 1-0108 of the Revised Ordinances of 1990 of the City of West Fargo, North Dakota, are hereby created and enacted to read as follows:

1-0107. **REQUIREMENTS FOR CITY APPROVALS.** A license, permit, or other City approval or authorization of any kind may be granted only to an applicant who:

1. has complied with all relevant statutory, charter and ordinance requirements;
2. has paid all fees, charges, taxes, special assessments and other debts or obligations that are due from the applicant and payable to the City regarding any matter; and
3. is in compliance with all ordinance requirements and attached conditions regarding other City approvals that have been granted to the applicant for any matter.

1-0108. **REQUIREMENTS FOR CITY APPROVALS - EXCEPTIONS.** The requirements of Section 1-0107(2) and (3) may be waived in the following circumstances:

1. the applicant has provided sufficient safeguards to assure payment of debts or compliance with City requirements within a reasonable time after the City approval; or
2. enforcement of the requirements would result in a significant hardship to the applicant through no fault of his/her own or would result in an otherwise unfair situation.

SECTION 2. Effective Date. This ordinance shall be in full force and effect from and after the date of its second reading and final passage.

President of Board of City
Commissioners of the City of
West Fargo, North Dakota

ATTEST:

City Auditor

Date of First Reading:

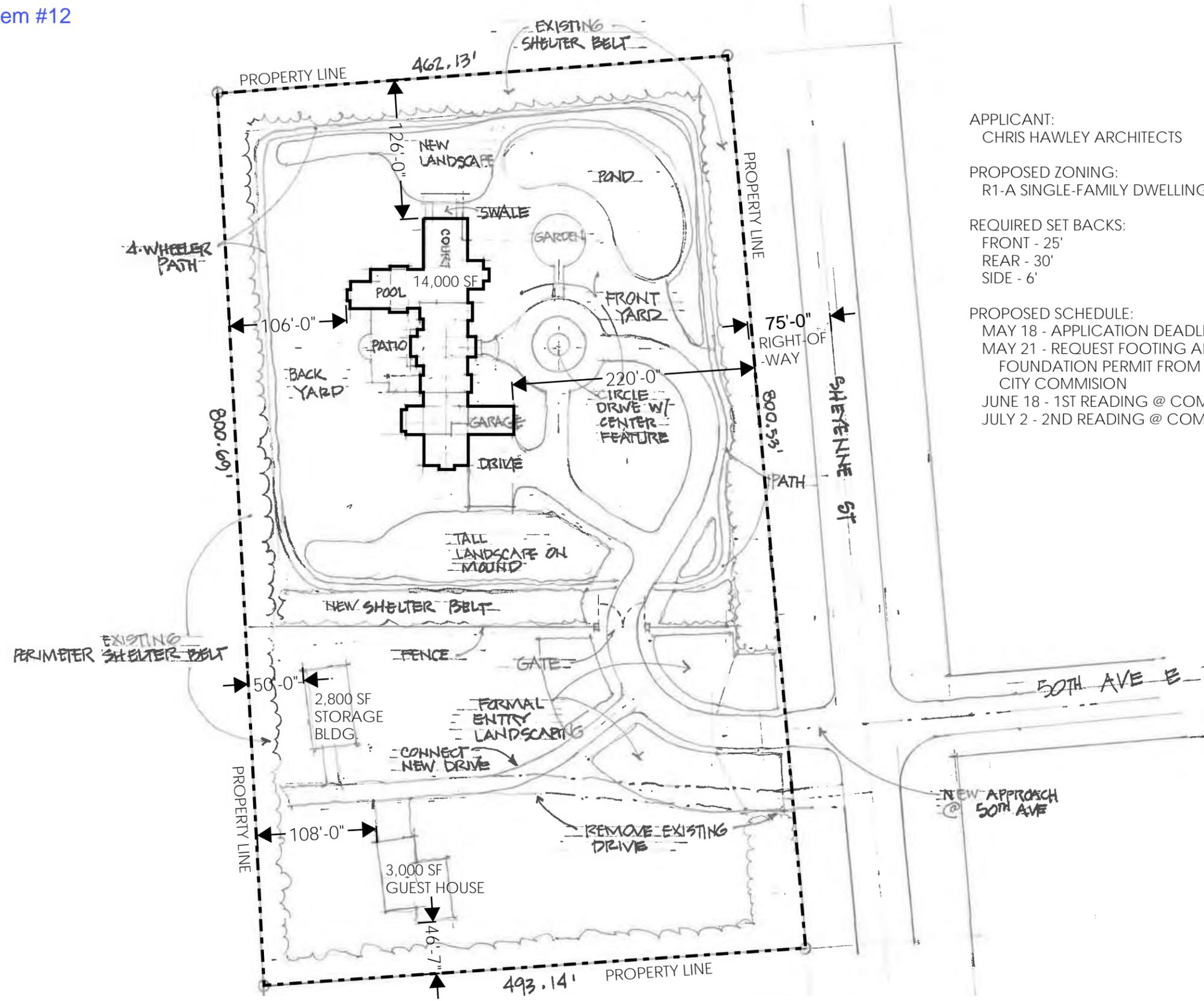
Date of Second Reading
and Final Passage:

APPLICANT:
 CHRIS HAWLEY ARCHITECTS

PROPOSED ZONING:
 R1-A SINGLE-FAMILY DWELLING

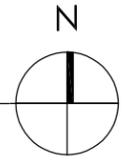
REQUIRED SET BACKS:
 FRONT - 25'
 REAR - 30'
 SIDE - 6'

PROPOSED SCHEDULE:
 MAY 18 - APPLICATION DEADLINE
 MAY 21 - REQUEST FOOTING AND FOUNDATION PERMIT FROM CITY COMMISSION
 JUNE 18 - 1ST READING @ COMMISSION
 JULY 2 - 2ND READING @ COMMISSION



1
 A100

SITE PLAN
 SCALE: 1" = 100'



SHEYENNE RESIDENCE
 Applicant: Chris Hawley Architects

DATE: 2018.05.14
 PROJECT: 1794

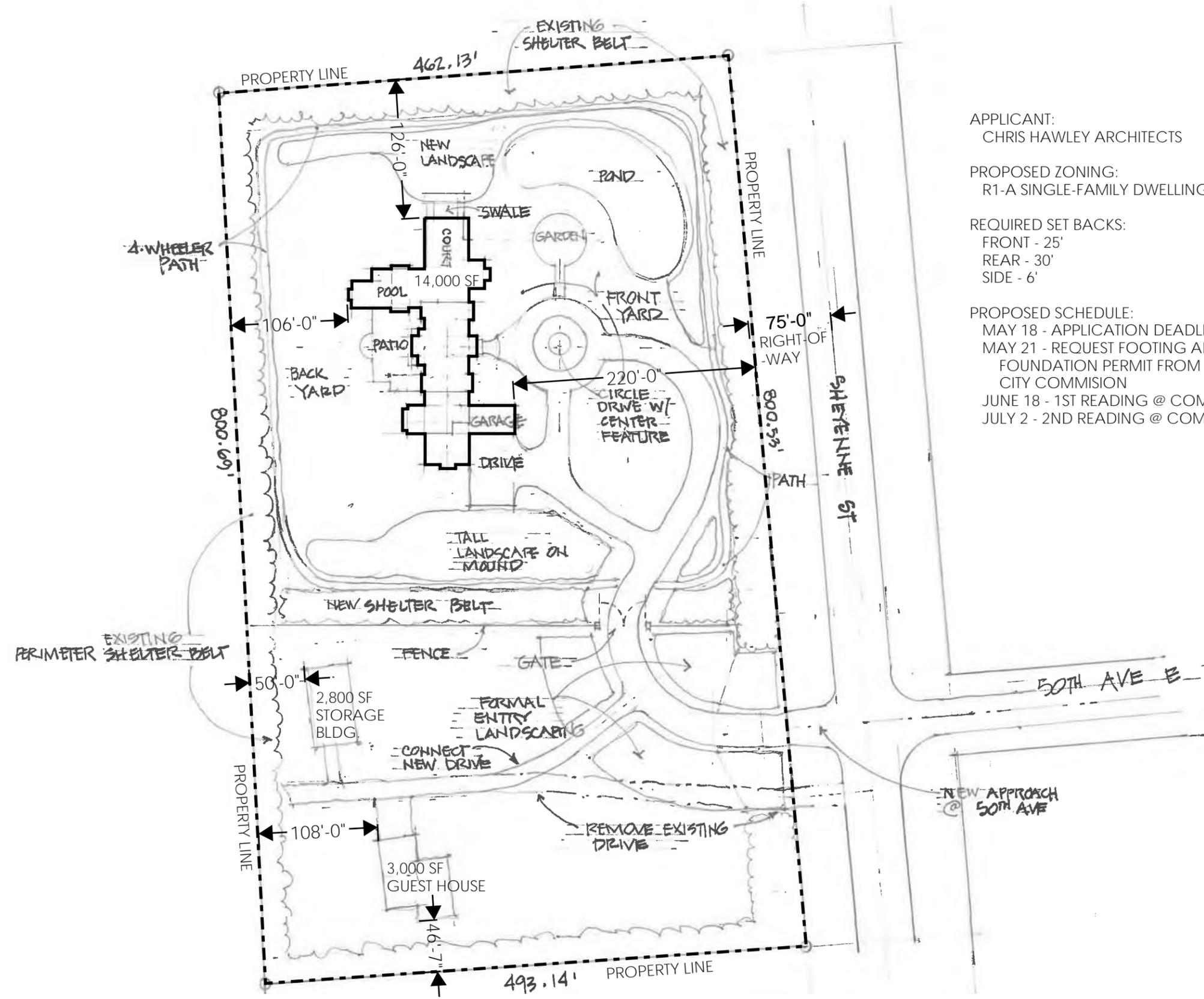
A100
 SITE PLAN

APPLICANT:
 CHRIS HAWLEY ARCHITECTS

PROPOSED ZONING:
 R1-A SINGLE-FAMILY DWELLING

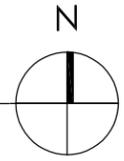
REQUIRED SET BACKS:
 FRONT - 25'
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PROPOSED SCHEDULE:
 MAY 18 - APPLICATION DEADLINE
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 CITY COMMISSION
 JUNE 18 - 1ST READING @ COMMISSION
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1
 A100

SITE PLAN
 SCALE: 1" = 100'



Agenda #	<u>13</u>
Agenda Code	<u>Regular</u>
Project #	<u>19974</u>

AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA

***Please Note: The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: Dustin Scott

2. PHONE NO. 282-4692 DATE: May 21, 2018

3. PLEASE BRIEFLY DESCRIBE YOUR REQUEST:

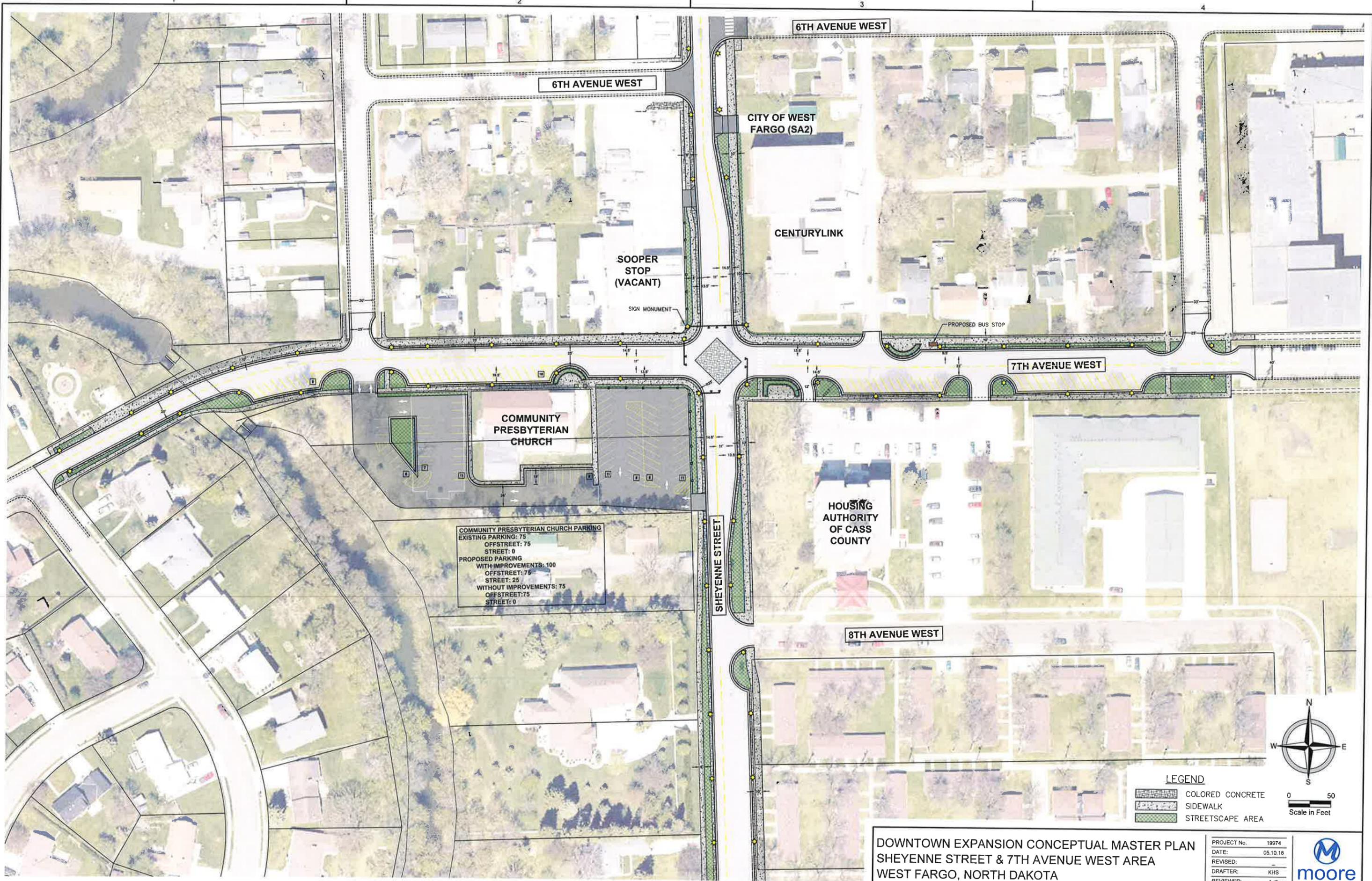
Review project concepts for Street Improvement District No. 2249 presented at the
meeting.

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

Sheyenne St & 7th Ave W – Intersection Improvements

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Authorize Engineer to amend Engineer's Report for Street Improvement District No. 2249



COMMUNITY PRESBYTERIAN CHURCH PARKING
EXISTING PARKING: 75
OFFSTREET: 75
STREET: 0
PROPOSED PARKING
WITH IMPROVEMENTS: 100
OFFSTREET: 75
STREET: 25
WITHOUT IMPROVEMENTS: 75
OFFSTREET: 75
STREET: 0

LEGEND

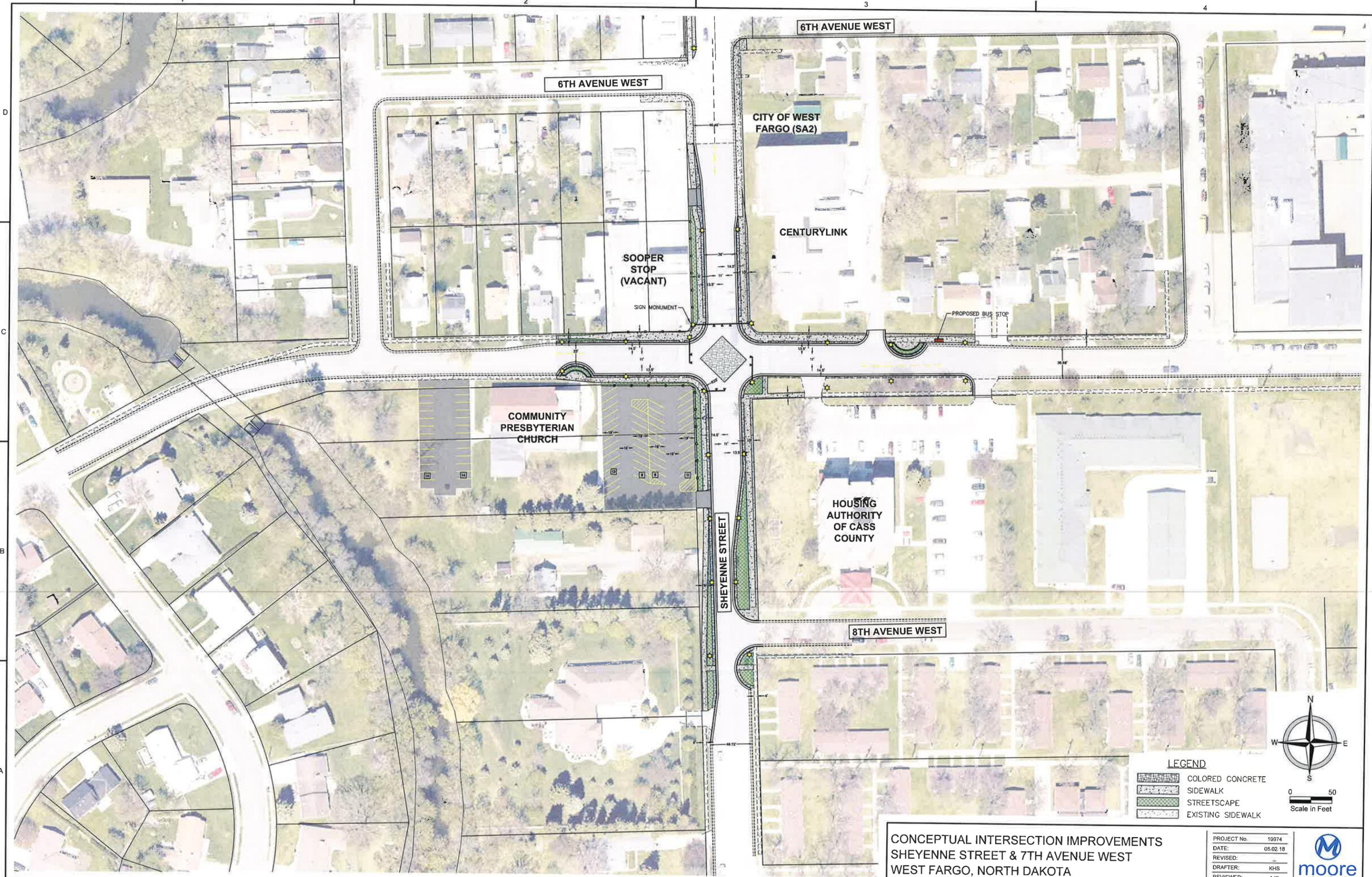
	COLORED CONCRETE
	SIDEWALK
	STREETSCAPE AREA



**DOWNTOWN EXPANSION CONCEPTUAL MASTER PLAN
SHEYENNE STREET & 7TH AVENUE WEST AREA
WEST FARGO, NORTH DAKOTA**

PROJECT No.	19974
DATE:	05.10.18
REVISED:	
DRAFTER:	KHS
REVIEWER:	AJS



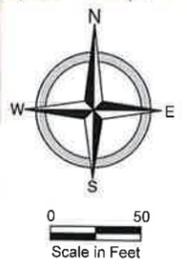


CONCEPTUAL INTERSECTION IMPROVEMENTS
SHEYENNE STREET & 7TH AVENUE WEST
WEST FARGO, NORTH DAKOTA

PROJECT No. 19974
DATE: 05.02.18
REVISED:
DRAFTER: KHS
REVIEWER: AJS



- LEGEND**
- COLORED CONCRETE
 - SIDEWALK
 - STREETSCAPE
 - EXISTING SIDEWALK





DOWNTOWN GATEWAY
TEXT

DOWNTOWN GATEWAY
TEXT



DOWNTOWN GATEWAY
TEXT



Regular Agenda Item #14

AGREEMENT REGARDING EXTRATERRITORIAL ZONING JURISDICTION AND ANNEXATION CITY OF WEST FARGO/CITY OF FARGO

This Agreement is made and entered into by and between the City of Fargo, North Dakota (hereinafter “Fargo”) and the City of West Fargo (hereinafter “West Fargo”).

RECITALS:

WHEREAS, North Dakota Century Code Section 40-47-01.1 permits two cities, whose extraterritorial zoning authority overlaps under said section, to enter into an agreement regarding the extraterritorial zoning authority of each city; and,

WHEREAS, North Dakota Century Code Section 40-51.2.-02.1 permits two cities to enter into an agreement regarding annexation of property located within the extraterritorial zoning authority of the cities; and,

WHEREAS, the parties to this agreement believe and state that the formation of this agreement is in the best interests of their respective cities; and,

WHEREAS, Fargo and West Fargo previously entered into agreements, dated December 5, 2003, and January 5, 2008, regarding annexation matters and extraterritorial zoning of each city;

WHEREAS, Fargo and West Fargo are desirous of entering into such an agreement regarding the extraterritorial zoning authority and the annexation authority of each city;

NOW, THEREFORE, IT IS HEREBY AGREED:

1. In regard to extraterritorial and annexation in the south area, Fargo and West Fargo agree as follows:

1.1 There exists a small parcel lying adjacent to, and immediately north of, 52nd Avenue South (a/k/a Cass County Rd #6) and on either side of the Sheyenne River that is owned by the City of Fargo and Fargo shall be authorized and allowed to annex said parcel into the City of Fargo and West Fargo shall refrain and forbear from annexing said parcel and West Fargo waives the right to receive notice of such annexation and to dispute or protest said annexation.

1.2 There exist one or more parcels lying north of 52nd Avenue South that are completely surrounded by areas that have been annexed into the City of West Fargo but which parcels have not, themselves, been annexed into West Fargo. Said parcels shall be allowed to be annexed into West Fargo and Fargo will

refrain and forbear from annexing said parcels. Until the time said parcels are annexed into West Fargo, said parcels will remain within the extraterritorial zoning jurisdiction of the City of West Fargo. Fargo waives the right to protest or dispute such annexation, and also waives the right to receive notice of such annexation and to dispute or protest said annexation.

- 1.3 There exist parcels lying in Section Five (5) of Stanley Township that are south of said 52nd Avenue South and east of the Sheyenne River that have not been annexed into the City of Fargo, but will be annexed thereto as set forth in certain agreements for future annexation [into Fargo]. Said parcels shall be allowed to be annexed into Fargo and West Fargo shall refrain and forbear from annexing said parcels and until said parcels are annexed into Fargo, said parcels shall remain within the extraterritorial zoning jurisdiction of the City of Fargo. West Fargo waives the right to receive notice of such annexation, and also waives the right to dispute or protest said annexation.

The south annexation area is depicted on the attached Exhibit “B”.

2. In regard to extraterritorial and annexation in the north area, Fargo and West Fargo agree as follows:

- 2.1 In regard to extraterritorial zoning jurisdiction boundaries, because of prior annexations, all prior agreements relating to property south of 12th Avenue North are no longer relevant and normal State law will apply.

- 2.2 **Extraterritorial Zoning Jurisdiction—West Fargo.** The extraterritorial jurisdiction of West Fargo for purposes of zoning and annexation shall be the area described below and incorporated as if fully set forth herein (referred to herein as “West Fargo ET Jurisdiction”):

WEST FARGO EXTRATERRITORIAL AREA:

That part of Township 140 North, Range Forty-nine (49) West, County of Cass, State of North Dakota, described as follows:

The West Half (W ½) of Section Twenty (20) and,
The West Half (W ½) of Section Twenty-nine (29) and,
The West Half of the Northwest Quarter (W1/2NW ¼) of Section Thirty-two (32) and,
Sections Seven (7) and Eighteen (18) and,
Any lands lying and being west thereof;

which described parcel(s) is depicted on the attached Exhibit “A”.

- 2.1.1 Before any public hearing of the city commission of the city of

West Fargo regarding a modification of zoning or subdivision regulations, plat application or zoning change that applies to the West Fargo ET Jurisdiction, West Fargo shall give written notice of the hearing to Fargo. For purposes of this subparagraph, a modification of zoning or subdivision regulations that is generally applicable throughout the city of West Fargo shall not require such written notice.

2.3 Extraterritorial Zoning Jurisdiction—Fargo. The extraterritorial jurisdiction of West Fargo for purposes of zoning and annexation shall be the area described below and incorporated as if fully set forth herein (referred to herein as “Fargo ET Jurisdiction”):

2.3.1 FARGO EXTRATERRITORIAL AREA:

That part of Township 140 North, Range Forty-nine (49) West, County of Cass, State of North Dakota, described as follows:

The East Half of the Northwest Quarter (E 1/2NW1/4) and the Northeast Quarter (NE ¼) of Section Thirty-two (32),

the East Half of Section Twenty-nine (29) and,

The East Half of Section Twenty (20) and,

All of Section Seventeen (17) and,

The Southwest Quarter (SW1/4), less the Northeast Quarter (NE1/4) thereof, of Section Eight (8) and,

Any lands lying and being east thereof and not in the extraterritorial area of another city,

which described parcel(s) is depicted on the attached Exhibit “A”.

2.3.2 Before any public hearing of the city commission of the city of Fargo regarding a modification of zoning or subdivision regulations, plat application or zoning change that applies to the Fargo ET Jurisdiction, Fargo shall give written notice of the hearing to West Fargo. For purposes of this subparagraph, a modification of zoning or subdivision regulations that is generally applicable throughout the city of Fargo shall not require such written notice.

Annexation. During the term of this agreement, neither party may annex land within the ET jurisdiction of the other unless Fargo and West Fargo agree otherwise.

3. **Improvements.** Improvements on Arterial and Collector roads along the boundaries of Fargo and West Fargo will be allocated equally between Fargo and West Fargo. Each City will be responsible for the costs associated with its allocated improvements. Each City will be free to choose its source of funding, including utilization of special assessments, to cover any costs associated with such improvements. Arterial and Collector roads will be identified by the Fargo-Moorhead Metropolitan Council of Governments roadway functional classification map.

4. **19th Avenue North Improvements; Sewer Cost Reallocation.** Improvements along 19th Avenue North will be closely coordinated between Fargo and West Fargo. Fargo’s responsibility for infrastructure improvements will extend one-half (½) of a mile west of 57th Street. West Fargo’s responsibility for infrastructure improvements will extend one-half (½) of a mile east of Sheyenne Street. The parties previously entered into a Sewer Agreement, dated July 1, 2017 (the “Sewer Agreement”). As part of the Sewer Agreement, each party’s cost allocation was outlined for sewer improvements. As part of this Agreement, Fargo agrees to have additional costs under the Sewer Agreement allocated to Fargo. Fargo agrees it will now also be responsible for the costs of installation of the Sewer Infrastructure, as defined in the Sewer Agreement, from one-half (½) of a mile west of 57th Street North to the Point of Connection, as defined in the Sewer Agreement.

5. **Term of Agreement.** This Agreement shall extend for a period of ten (10) years from the Effective Date and is binding upon the undersigned cities unless the governing bodies agree to amend or rescind this Agreement or unless otherwise determined by an administrative law judge in accordance with Chapter 40-47 of the North Dakota Century Code.

6. **Effective Date.** This Agreement shall become effective on June 30, 2018 (the “Effective Date”).

CITY OF WEST FARGO

Dated: _____

By: _____

Rich Mattern
 Its: President of the Board of
 City Commissioners

ATTEST:

 City Auditor

CITY OF FARGO

Dated: _____

By: _____

Timothy J. Mahoney, M.D.

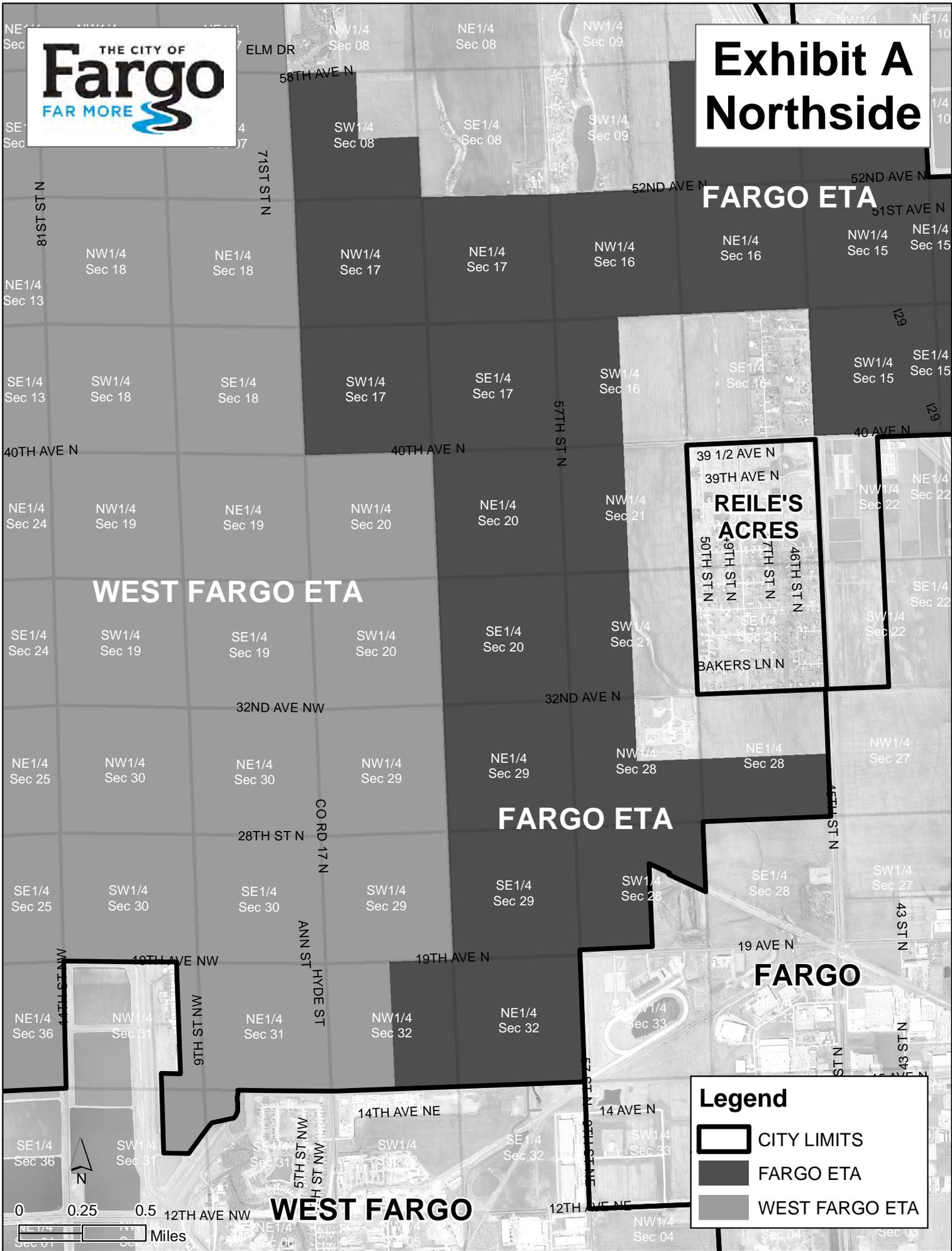
Its: Mayor

ATTEST:

City Auditor



Exhibit A Northside



FARGO ETA

WEST FARGO ETA

REILE'S ACRES

FARGO ETA

FARGO

WEST FARGO

Legend

-  CITY LIMITS
-  FARGO ETA
-  WEST FARGO ETA





**AGENDA ITEM DESCRIPTION
CITY COMMISSION
WEST FARGO, NORTH DAKOTA**

*****PLEASE NOTE:** The following information must be completed and submitted to the West Fargo City Auditor's Office by the Thursday noon preceding the City Commission meeting. Failure to comply may result in no action being taken on your request.

1. CONTACT PERSON: TINA FISK, CITY ADMINISTRATOR

2. PHONE NUMBER: 701-433-5301

DATE: 5/11/2018

3. PLEASE BRIEFLY DESCRIBE YOUR REQUEST:

Approval of addition: Assistant Clerk of Court

4. SITE ADDRESS OR LEGAL DESCRIPTION (if applicable):

5. ACTION BEING REQUESTED FROM CITY COMMISSION:

Approve hiring and budget amendment for Assistant Clerk of Court position at an estimated cost of \$49,436 (salary and benefits). See attached information.
