

A photograph of a water tower for the City of West Fargo. The tower is white with a dark band around its middle containing the text "City of WEST FARGO". To the right of the tower, two flags are flying on a pole: the United States flag on top and the South Dakota state flag below it. The background is a clear sky with some trees visible at the bottom.

City of
**WEST
FARGO**

2020 FINAL

BUDGET REPORT

PRESENTED TO THE BOARD OF CITY COMMISSIONERS
MONDAY, SEPT. 16, 2019

City of West Fargo 2020 Preliminary Budget

- City Administrator’s Introduction 4
- Summary of All Budgeted Governmental Funds..... 5
- Property Tax (Levied Funds)..... 7
- Property Tax Funds by Department (Levied Funds) 8
 - Municipal Court 9
 - Administration 10
 - Finance 11
 - Assessor 12
 - Economic Development..... 13
 - Human Resources..... 14
 - Information Technology..... 15
 - Engineering..... 16
 - Non-Departmental 17
 - Building Inspections 18
 - Communications and Community Services..... 19
 - Planning and Community Development 20
 - Police..... 21
 - Streets 22
 - Buildings and Grounds..... 23
 - City’s Share of Specials..... 24
 - West Fargo Fire Department..... 25
 - West Fargo Public Library 26
 - West Fargo Municipal Airport Authority 27
- Special Revenue Funds (Non-Levied Funds)..... 28
 - Sales and Use Taxes 28
 - Park..... 28
 - Forestry 29
 - Special Revenue Funds: Non-major funds..... 30
 - Vector Control..... 30
 - Economic Development..... 30
 - Capital Improvements 30

Tourism and Events	31
South Facilities Hookup	31
Debt Service Funds	32
Proprietary Funds and Other Funds	33
Sanitation	34
Water	35
Sewer	36

City Administrator's Introduction

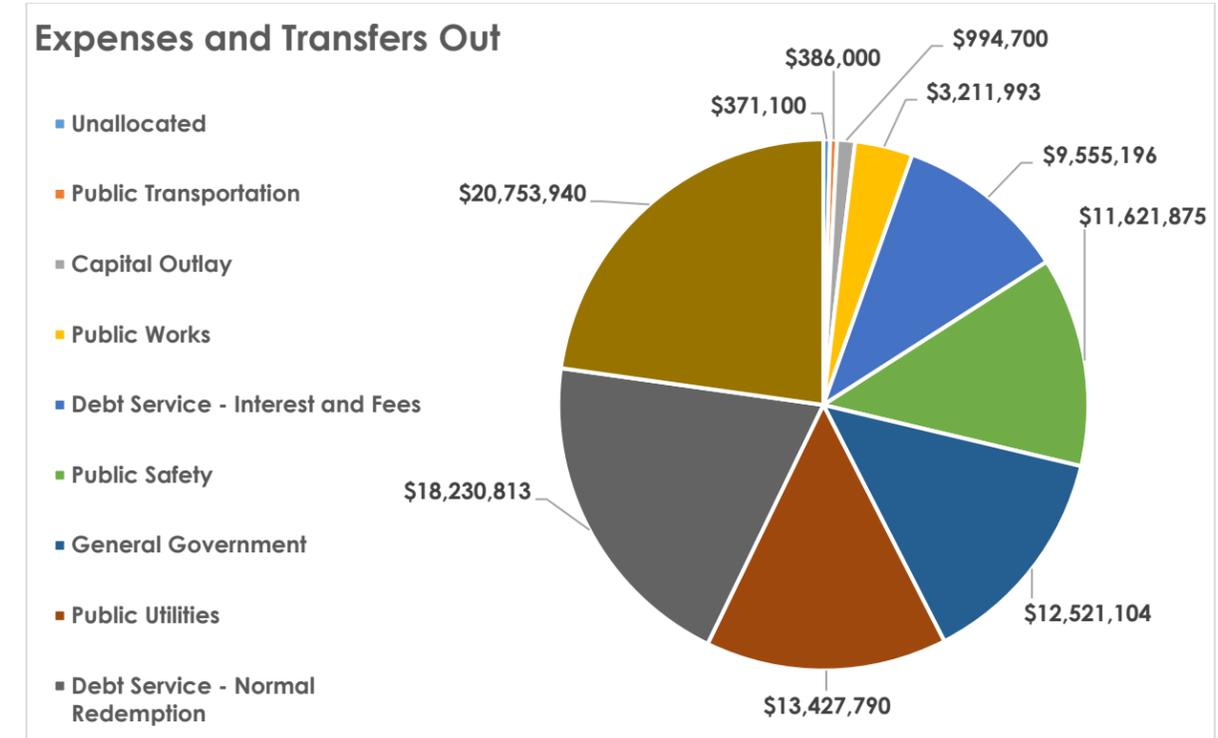
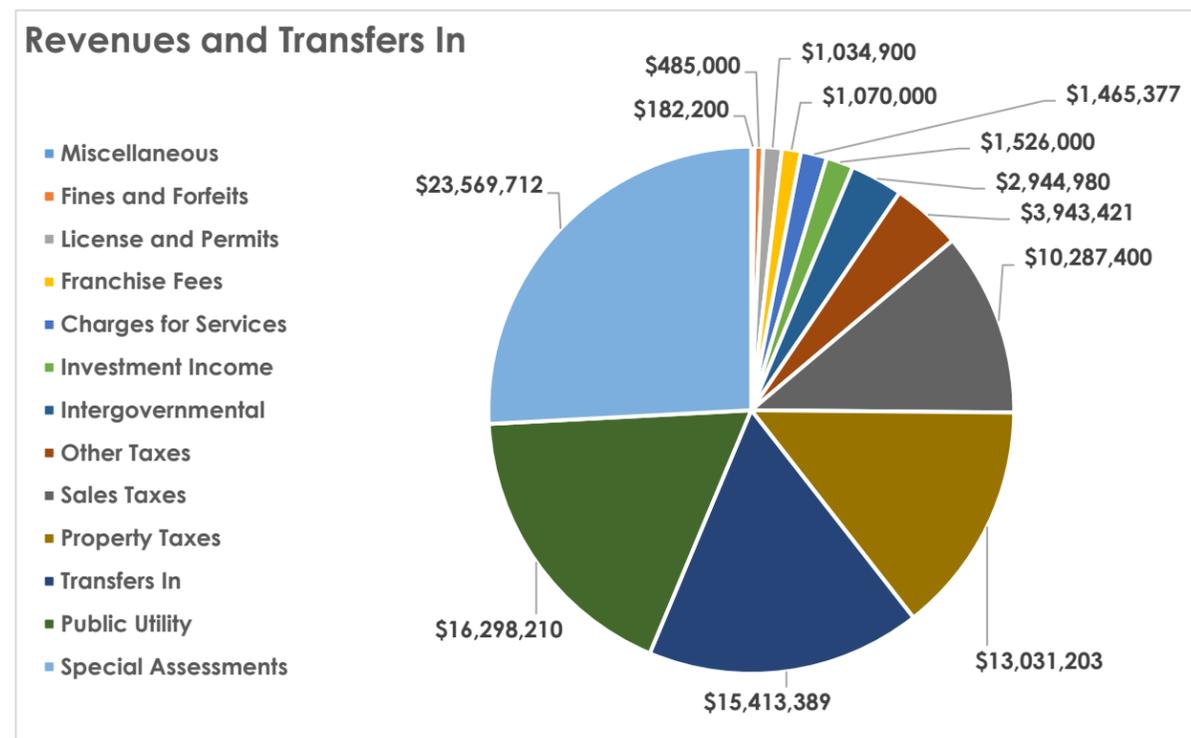
This budget represents the work of all departments' directive to accomplish the strategic goals of the City of West Fargo. For the 2020 fiscal year, the City of West Fargo's proposed budget outlines \$91,074,511 in expenses and transfers and \$91,251,792 in revenues and transfers.

Key factors in the 2020 budget:

- Population of the City of West Fargo estimated to increase from 35,598 in 2017 to 37,874 in 2018, and is estimated to rise at the same rate through 2020
- Residential building permits tracking at a pace in 2019 consistent with 2018.
- Commercial building permits tracking at a faster rate in 2019 than 2018.
- Increased request from public for more comprehensive services and information
- West Fargo Fire Department becoming an official City of West Fargo department in 2020
- Returning funding to the West Fargo Public Library

All functions and service areas of the City of West Fargo's government are covered with the requested property tax revenue fund of \$13,531,887, with the exception of water, sewer and sanitation, which are covered by user fees and other special funds. To achieve this funding, the City of West Fargo's mill levy, which is the factor multiplied against the true and full value of a property, is being raised from 73.22 mills to 77.95 mills. According to Cass County, the value of the mill has also increased from \$165,740 in 2019 to \$173,590 in 2020. In dollars, this increase equals an additional \$21.29 for every \$100,000 in property value over 2019 property taxes.

Other political subdivisions that collect property taxes within the City of West Fargo include Cass County, State Medical, County Soil Conservation, West Fargo Park District, West Fargo Public Schools and the Southeast Water Resource District.



Summary of All Budgeted Governmental Funds

The City of West Fargo's revenues to cover the expenses of providing services to residents and businesses of West Fargo are collected from multiple sources, including property taxes, sales taxes, special assessments, state and federal funding, public utilities and licenses and permits. For the 2020 fiscal year, the City of West Fargo preliminary budget outlines \$91,251,792 in revenues and \$91,074,511 in expenses. This creates an estimated surplus of \$177,281.

In the following pages, additional details about the revenues and expenses that have been budgeted for the 2020 fiscal year are provided.

FISCAL YEAR 2020	Governmental Funds			Proprietary Funds		Agency	Consolidated Totals
	General Fund	Debt Service	Special Revenue	Water Utility	Non-Major Utilities	Park	
Revenues							
Property Taxes	\$9,014,017		\$4,017,186				\$13,031,203 ¹
Sales Taxes			\$10,287,400				\$10,287,400
Other Taxes		\$2,001,993	\$1,941,428				\$3,943,421
Special Assessments	\$225,000	\$22,943,612	\$30,000			\$371,100	\$23,569,712
Franchise Fees	\$1,070,000						\$1,070,000
License and Permits	\$1,034,900						\$1,034,900
Intergovernmental	\$2,140,000		\$804,980				\$2,944,980
Charges for Services	\$883,997		\$581,380				\$1,465,377
Fines and Forfeits	\$485,000						\$485,000
Investment Income	\$1,358,700		\$167,300				\$1,526,000
Miscellaneous	\$20,000		\$162,200				\$182,200
Transfers In	\$3,955,989	\$960,000	\$10,497,400				\$15,413,389
Public Utility				\$8,442,000	\$7,856,210		\$16,298,210
Revenues Total:	\$20,187,603	\$25,905,605	\$28,489,274	\$8,442,000	\$7,856,210	\$371,100	\$91,251,792
Expenses							
General Government	\$6,946,852		\$5,574,252				\$12,521,104
Public Safety	\$8,949,652		\$2,672,223				\$11,621,875
Public Works	\$3,211,993						\$3,211,993
Public Transportation	\$386,000						\$386,000
Unallocated						\$371,100	\$371,100
Public Utilities				\$7,614,057	\$5,813,733		\$13,427,790
Capital Outlay	\$187,200		\$505,000	\$59,500	\$243,000		\$994,700
Debt Service - Normal Redemption		\$17,540,813			\$690,000		\$18,230,813
Debt Service - Interest and Fees		\$8,972,718			\$582,478		\$9,555,196
Transfers Out	\$236,815		\$20,220,421	\$184,734	\$111,970		\$20,753,940
Expenses Total:	\$19,918,512	\$26,513,531	\$28,971,896	\$7,858,291	\$7,441,181	\$371,100	\$91,074,511
Surplus (Deficit)	\$269,091	\$(607,926)	\$(482,622)	\$583,709	\$415,029	-	\$177,281
Fund/Equity Balance - Beginning	\$30,079,304	\$38,929,503	\$21,008,863	\$6,927,806	\$2,669,872	\$40,898	\$99,656,246
Fund/Equity Balance - Ending	\$30,348,395	\$38,321,577	\$20,526,241	\$7,511,515	\$3,084,901	\$40,898	\$99,833,527

Table 1. Summary of All Budgeted Funds

¹ This figures reflects the property tax fund total with a 3.71% discount for early payment.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change	
General Levied Funds						Special Revenue Funds						
• Court	\$ 543,017	\$ 499,400	\$ 542,000	\$ 668,974	34%	• Sales Tax	\$ 16,525,538	\$ 10,000,000	\$ 10,000,000	\$ 10,287,400	3%	
• Administration	\$ 231,396	\$ 246,400	\$ 275,400	\$ 317,216	29%	• Park	\$ 733,904	\$ 680,000	\$ 800,000	\$ 804,980	18%	
• Finance	\$ 376,425	\$ 355,060	\$ 429,100	\$ 468,451	32%	• Gaming Funds	\$ -	\$ 60,000	\$ 60,000	\$ 12,000	-80%	
• Assessor	\$ 468,120	\$ 498,200	\$ 508,400	\$ 542,455	9%	• Municipal Highway Fund	\$ 1,652,788	\$ 1,600,000	\$ 1,650,000	\$ 1,731,428	8%	
• Economic Development	\$ 219,697	\$ 229,800	\$ 222,700	\$ 231,043	1%	• Tourism and Events	\$ 14,334	\$ 32,500	\$ 32,500	\$ 32,750	1%	
• Human Resources	\$ 182,613	\$ 220,750	\$ 229,250	\$ 315,335	43%	• FM Convention Visitor's Bureau	\$ 241,638	\$ 210,000	\$ 210,000	\$ 210,000	0%	
• Information Technology	\$ 617,084	\$ 558,400	\$ 696,307	\$ 597,528	7%	• Vector Control	\$ 115,454	\$ 100,000	\$ 100,000	\$ 100,000	0%	
• Engineering	\$ -	\$ 357,820	\$ 393,270	\$ 487,699	36%	• Forestry	\$ 243,661	\$ 343,974	\$ 326,614	\$ 368,067	7%	
• Non-Departmental	\$ 1,596,920	\$ 1,398,893	\$ 1,583,686	\$ 1,298,005	-7%	• City Utility	\$ 120,144	\$ 150,000	\$ 150,000	\$ 130,000	-13%	
• Building Inspections	\$ 960,363	\$ 960,000	\$ 960,000	\$ 1,000,000	4%	• Night to Unite	\$ 3,570	\$ 5,500	\$ 5,500	\$ 5,200	-5%	
• Communications	\$ -	\$ -	\$ -	\$ 383,005	-	• West Fest	\$ 27,444	\$ 27,000	\$ 27,000	\$ 26,500	-2%	
• Planning	\$ 520,412	\$ 677,715	\$ 682,585	\$ 899,141	33%	• Cruise Night	\$ 15,315	\$ 14,000	\$ 14,000	\$ 14,000	0%	
• Police Department	\$ 7,181,200	\$ 7,686,870	\$ 8,032,705	\$ 9,060,852	18%	• Asset Forfeitures	\$ 16,096	\$ 50,000	\$ 50,000	\$ 30,000	-40%	
• Streets	\$ 2,399,356	\$ 2,937,907	\$ 2,937,907	\$ 2,799,829	-5%	• Economic Development	\$ 1,197,512	\$ 2,060,500	\$ 2,060,500	\$ 2,459,053	19%	
• Buildings and Grounds	\$ 331,976	\$ 388,762	\$ 387,360	\$ 412,164	6%	• Capital Improvements	\$ 1,432,625	\$ 7,620,000	\$ 7,620,000	\$ 7,960,550	4%	
• Transfers Out	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	-100%	• South Facilities Hookup	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0%	
• Reserve	\$ 123,564	\$ 100,000	\$ 100,000	\$ 436,815	337%							
Total General Levied Funds	\$ 15,764,143	\$ 17,127,977	\$ 17,992,670	\$ 19,918,512	16%	Total Special Revenue Funds	\$ 22,340,023	\$ 23,003,474	\$ 23,156,114	\$ 24,221,928	5%	
Other Levied Special Funds						Debt Service						
• City's Share of Specials	\$ 127,457	\$ 130,000	\$ 192,000	\$ 188,907	45%	• Debt Service	\$ 44,376,455	\$ 25,801,195	\$ 25,801,195	\$ 26,513,531	3%	
• Fire Department	\$ 153,074	\$ 2,208,405	\$ 2,500,405	\$ 2,744,223	24%							
• Library	\$ 1,130,113	\$ 1,382,644	\$ 1,381,478	\$ 1,440,688	4%	Proprietary Funds						
• Airport Authority	\$ 115,970	\$ 205,000	\$ 204,850	\$ 176,150	-14%	• Health and Sanitation	\$ 3,343,855	\$ 3,462,750	\$ 3,691,100	\$ 4,052,278	17%	
Total Other Levied Special Funds	\$ 1,526,614	\$ 3,926,049	\$ 4,278,733	\$ 4,549,968	16%	• Water	\$ 9,005,898	\$ 7,604,007	\$ 7,329,212	\$ 7,858,291	3%	
						• Sewer	\$ 681,877	\$ 3,203,894	\$ 1,511,937	\$ 3,388,903	6%	
Total Levied Funds	\$ 17,290,757	\$ 21,054,026	\$ 22,271,403	\$ 24,468,480	16%	Total Proprietary Funds	\$ 13,031,630	\$ 14,270,651	\$ 12,532,249	\$ 15,299,472	7%	
Tree Planting						WF Park District Districts						
• Tree Planting	\$ 32,854	\$ 40,000	\$ 40,000	\$ 200,000	400%	• WF Park District Districts	\$ 425,646	\$ -	\$ 399,129	\$ 371,100		
							Total All Funds	\$ 97,497,365	\$ 84,169,346	\$ 84,200,090	\$ 91,074,511	8%

Property Tax (Levied Funds)

When the West Fargo City Commission approved the 2020 preliminary budget Monday, Aug. 5, 2019, it included approving a property tax revenue fund of \$13,531,887. This represents 14% of the revenues the City of West Fargo expects to collect in 2020 and will be distributed to the following services:

Functional Area	2020 Budget
General Fund	\$9,360,350
Share of Specials	\$196,165
West Fargo Fire Department	\$2,690,754
West Fargo Public Library	\$1,123,173
West Fargo Municipal Airport Authority	\$161,445
Total:	\$13,531,887

Table 1. Summary of Property Tax Distribution

To achieve this funding, the City of West Fargo's mill levy, which is the factor multiplied against the taxable value of a property, is being raised from 73.22 mills to 77.95 mills. The value of the mill has also increased from \$165,740 in 2019 to \$173,590 in 2020.

Functional Area	2019		2020		Change from Prior Year	
	Mill	Total \$	Mill	Total \$	Mill	Total \$
General Fund	54.07	\$8,961,601	53.92	\$9,360,350	(0.15)	\$398,749
Share of Specials	0.79	\$130,935	1.13	\$196,165	0.34	\$65,230
West Fargo Fire Department	11.94	\$1,978,944	15.50	\$2,690,754	3.56	\$711,810
West Fargo Public Library	5.49	\$909,916	6.47	\$1,123,173	0.98	\$213,257
West Fargo Municipal Airport Authority	0.93	\$154,139	0.93	\$161,445	-	\$7,306
Total:	73.22	\$12,135,535	77.95	\$13,531,887	4.73	\$1,396,352

Table 3. Mill Levy 2019 vs 2020 Comparison

A detailed budget for functional areas, departments and services can be found in the Property Tax Funds by Department (Levied Funds) section of the budget.

Calculating property taxes with property values and mill levies:

- True and full value: Market value of the property set by the City Assessor
- Taxable value: True and full value reduced by multiple factors
 - \$150,000 true and full value x 50% assessment factor = \$75,000 assessed value
 - \$75,000 assessed value x 9% residential factor = \$6,750 taxable value
- Total mill levy: Factor taken times taxable value of the property
- Example (using proposed 77.95 mill levy): \$6,750 x 0.07795 = \$526.16

Property Tax Funds by Department (Levied Funds)

As previously mentioned, all functions and service areas of the City of West Fargo's government are covered with the requested property tax revenue fund of \$13,531,887 and fees, with the exception of water, sewer and sanitation, which are covered by user fees and other special funds.

Note: The City of West Fargo approved a new compensation plan at the end of 2018 that adjusted salaries to remain competitive with the employment market. The adjusted salaries are not reflected in the 2019 budgeted numbers, as this change occurred after the final 2019 budget was approved. Salary increases that may seem significant in certain departments is likely a reflection of the compensation plan salary adjustments, a cost-of-living increase that was provided to all employees and additional staff approved for the department.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
General Funds					
• Municipal Court	\$543,017	\$499,400	\$542,000	\$668,974	34%
• Administration	\$231,396	\$246,400	\$275,400	\$317,216	29%
• Finance	\$376,425	\$355,060	\$429,100	\$468,451	32%
• Assessor	\$468,120	\$498,200	\$508,400	\$542,455	9%
• Economic Development	\$219,697	\$229,800	\$222,700	\$231,043	1%
• Human Resources	\$182,613	\$220,750	\$229,250	\$315,335	43%
• Information Technology	\$617,084	\$558,400	\$696,307	\$597,528	7%
• Engineering	\$ -	\$357,820	\$393,270	\$487,699	36%
• Non-Departmental	\$1,596,920	\$1,398,893	\$1,583,686	\$1,298,005	-7%
• Building Inspections	\$960,363	\$960,000	\$960,000	\$1,000,000	4%
• Communications	\$ -	\$ -	\$ -	\$383,005	
• Planning	\$520,412	\$677,715	\$682,585	\$899,141	33%
• Police Department	\$7,181,200	\$7,686,870	\$8,032,705	\$9,060,852	18%
• Streets	\$2,399,356	\$2,937,907	\$2,937,907	\$2,799,829	-5%
• Buildings and Grounds	\$331,976	\$388,762	\$387,360	\$412,164	6%
• Transfers Out	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	-100%
• Reserve	\$123,564	\$100,000	\$100,000	\$436,815	337%
Total General Funds	\$15,764,143	\$17,127,977	\$17,992,670	\$19,918,512	16%
Other Levied Special Funds					
• City's Share of Specials	\$127,457	\$130,000	\$192,000	\$188,907	45%
• Fire Department	\$153,074	\$2,208,405	\$2,500,405	\$2,744,223	24%
• Library	\$1,130,113	\$1,382,644	\$1,381,478	\$1,440,688	4%
• Airport Authority	\$115,970	\$205,000	\$204,850	\$176,150	-14%
Total Other Levied Special Funds	\$1,526,614	\$3,926,049	\$4,278,733	\$4,549,968	16%
Total Levied Funds	\$17,290,757	\$21,054,026	\$22,271,403	\$24,468,480	16%

Table 4. Property Tax Distribution by Department, Service and Special Fund

Additional Information

GENERAL FUND STAFFING

As with most organizations, staffing and related expenses make up a majority of the general fund expenses. The City of West Fargo has historically operated with a lean staff, but increased demands for residents, business owners and the general public require an adjustment in staffing levels over the next few years. New employee positions funded through the general fund for the 2020 fiscal year include:

- Additional Court staff to cover growing case load
- New Network Administrator for the IT Department to better manage this critical component of day-to-day operations
- Added Engineering staff to assist with substantial workload
- New Media Relations Specialist for the Communications Department to continue to improve transparency and citizen knowledge
- Expanded GIS staffing to help the Planning Department grow their services
- Increased Street staff to maintain increased lane miles

WEST FARGO FIRE DEPARTMENT STAFFING

The West Fargo Fire Department will become an official department of the City of West Fargo on Jan. 1, 2020. The department's budget increase includes the addition of three leadership positions to help manage the growing department's needs.

WEST FARGO PUBLIC LIBRARY

In 2019, the library's special fund was reduced by 2 mills to achieve a balanced budget. The 2020 budget returns 1 mill to the library.

Municipal Court

The City of West Fargo municipal court is responsible for the administration of court records and processing judgements of city ordinance violation cases, which include Class B misdemeanor offenses, infractions, non-criminal traffic offenses and other non-criminal offenses. Municipal court also handles minor traffic citations involving juveniles, but serious and alcohol offenses are transferred to juvenile court.

The municipal court staff includes one elected municipal judge, a clerk of court and an assistant clerk of court. Responsibilities of the municipal court include issuing judgements; processing citations and complaints; reporting convictions; preparing and maintaining court records; scheduling court matters; provide direction on court process and rulings; preparing warrants, subpoenas, summons and complaints; collecting fines and costs; and requesting restitution and bail refunds; ensuring sentencing compliance is met for each conviction.

MUNICIPAL COURT (1000-412000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 57,270	\$ 79,000	\$ 120,000	\$ 165,358	
111	Judge Salaries	48,000	48,000	48,000	49,939	
220	Social Security	7,334	9,800	9,800	12,650	
230	Retirement	8,256	12,000	12,000	17,613	
240	Workforce Safety Insurance	200	250	250	531	
304	Interpreter Service	623	750	750	750	
309	Alternate Judge Salaries	3,375	4,000	4,000	5,000	
310	Court Appointed Attorneys	51,000	50,000	51,000	57,000	
311	Attorney - County Court	1,167	15,000	15,000	15,000	
312	Attorney	340,092	240,000	240,000	300,000	
315	Subpoenas	-	600	600	-	
316	Complaints	-	500	500	-	
320	Health Insurance	12,617	30,000	30,000	31,633	
340	Travel & Education	157	1,500	1,500	1,500	
399	Recruitment	143	-	-	-	
410	Office Supplies	4,292	3,000	3,600	4,000	
420	Operation & Maintenance	930	-	-	3,000	
497	Technology	7,561	5,000	5,000	5,000	
		<u>\$ 543,017</u>	<u>\$ 499,400</u>	<u>\$ 542,000</u>	<u>\$ 668,974</u>	34%
	Number of FTE's	2	2	3	4	

Administration

The City of West Fargo administration department is responsible for presenting recommendations and information to enable the City Commission to make decisions on matters of policy and directing City of West Fargo staff. The administration department also provides strategic fiscal policies for the city through the development of the annual budget, direction to the Finance Department, and audits and studies of procedures, fees, rates and transactions within the City of West Fargo.

The administration department staff includes one City Administrator and one Executive Assistant. Responsibilities include responding to inquiries and requests of citizens, organizations and other political subdivisions to maintain positive community relations for the City of West Fargo, disseminate information regarding city activities, supervise department leadership and provide input on regional, state and federal issues that affect the City of West Fargo.

ADMINISTRATION (1000-414000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 169,937	\$ 175,000	\$ 185,000	\$ 202,571	
220	Social Security	12,015	15,000	15,000	15,497	
230	Retirement	25,163	27,000	28,000	30,912	
240	Safety Insurance	-	-	-	932	
245	Continuing Education	-	-	1,000	7,975	
320	Health Insurance	18,338	21,000	21,000	23,029	
340	Travel	5,344	5,000	5,000	5,000	
356	Telephone	-	2,400	2,400	2,200	
410	Office Supplies	599	1,000	18,000	750	
418	Professional Services	-	-	-	25,000	
497	Technology	-	-	-	3,000	
640	Equipment	-	-	-	350	
		<u>\$ 231,396</u>	<u>\$ 246,400</u>	<u>\$ 275,400</u>	<u>\$ 317,216</u>	29%
	Number of FTE's	2	2	2	2	

Finance

The City of West Fargo finance department provides financial support services to the entire City government, including managing and processing all accounting transactions for all city funds, such as accounts payable, accounts receivable, utility billing and overall risk management. The finance department also manages the collection of revenues and investment of funds, assists in the issuance of bonds and other indebtedness of the city, prepares periodic and annual financial and budget reports and coordinates the City's budget compilation and development.

The finance department staff includes a Finance Director, Utility Bill Lead, Finance Assistant and Licensing Specialist, Accounts Receivable Specialist and Billing Receptionist. Responsibilities include administering the City of West Fargo's casualty and liability insurance coverage, managing the annual budget, managing the City's investments, overseeing maintenance of special assessments, business licensing and permits, utility billing, elections and records management, and preparing the City's financial report, payroll and personnel reports.

FINANCE (1000-414100)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 230,601	\$ 219,960	\$ 286,000	\$ 310,544	
220	Social Security	15,941	18,400	18,400	23,757	
230	Retirement	32,799	35,000	42,000	47,389	
240	Safety Insurance	798	1,000	1,000	1,428	
245	Continuing Education	820	1,000	3,500	4,950	
320	Health Insurance	35,118	42,500	42,500	48,218	
340	Travel & Education	5,255	5,000	3,500	1,000	
356	Telephone	4,784	3,000	3,000	3,000	
360	Printing & Mailing	16,118	12,000	12,000	12,000	
387	Medical	58	200	200	200	
399	Recruitment	225	500	500	-	
410	Office Supplies	9,486	8,000	8,000	8,000	
420	Operations	-	2,500	2,500	2,500	
428	Contract Services	18,896	-	-	-	
497	Technology	4,406	4,000	4,000	4,000	
640	Furniture & Equipment	-	1,000	1,000	1,000	
667	Memberships & Licenses	1,120	1,000	1,000	465	
		<u>\$ 376,425</u>	<u>\$ 355,060</u>	<u>\$ 429,100</u>	<u>\$ 468,451</u>	32%
	Number of FTE's	5	2.75	2.75	5	

Assessor

The City of West Fargo assessor department is tasked with the fair and equitable assessment of all property within city limits for property tax purposes, per the North Dakota State Tax Department. It is also this department's responsibility to compile records regarding real estate transactions, new construction, remodels or alterations, as well as administer a variety of property tax exemption and credit programs instituted by the North Dakota State Legislature.

The assessor department staff consists of a City Assessor, Property Appraisers and a Property Appraiser Technician. Responsibilities of the staff include identifying all taxable property within the jurisdiction, determining the true and full value of all taxable properties and equalizing the valuation of similar properties.

ASSESSOR (1000-414101)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 314,363	\$ 320,000	\$ 342,000	\$ 357,448	
220	Social Security	21,279	25,000	24,000	27,345	
230	Retirement	45,538	50,000	50,000	54,547	
240	Safety Insurance	639	800	800	1,644	
245	Continuing Education	3,259	7,000	7,000	10,681	
320	Health Insurance	44,792	55,000	46,000	55,880	
340	Travel & Education	4,895	4,500	4,500	500	
356	Telephone	1,881	2,400	1,500	2,000	
360	Printing & Mailing	3,320	5,500	5,300	4,000	
410	Office Supplies	2,449	3,500	2,800	3,000	
497	Technology	25,705	24,500	24,500	24,500	
667	Memberships	-	-	-	910	
		<u>\$ 468,120</u>	<u>\$ 498,200</u>	<u>\$ 508,400</u>	<u>\$ 542,455</u>	9%
	Number of FTE's	5	5	5	5	

Economic Development

The City of West Fargo's economic development department acts as a liaison for new and existing business owners and operators to help businesses with startup, relocation and expansion. The department provide customized business services by working case by case with individual firms to solve both major and minor challenges that occur.

The economic development department staff includes an Economic Development Director and Economic Development Specialist. Responsibilities include securing proper sites, assisting with the planning and zoning process, identifying potential funding sources and coordinating efforts between the city and various business organization.

ECONOMIC DEVELOPMENT (1000-414102)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 146,849	\$ 147,000	\$ 150,000	\$ 149,427	
220	Social Security	10,534	11,500	11,500	11,431	
230	Retirement	21,338	24,000	24,000	22,803	
240	Safety Insurance	319	500	500	687	
245	Continuing Education	424				
250	Unemployment	8,947	-	-	-	
320	Health Insurance	18,315	23,000	23,000	22,875	
340	Travel & Education	4,500	12,000	4,500	12,000	
356	Telephone	1,572	2,400	2,100	2,400	
360	Printing & Mailing	243	300	300	300	
410	Office Supplies	5	500	500	500	
497	Technology	1,141	700	700	720	
500	Supplies	71	400	400	400	
602	Marketing	4,070	5,000	4,000	5,000	
667	Memberships	1,369	2,500	1,200	2,500	
		<u>\$ 219,697</u>	<u>\$ 229,800</u>	<u>\$ 222,700</u>	<u>\$ 231,043</u>	1%
	Number of FTE's	2	2	2	2	

Human Resources

The City of West Fargo human resource department provides human resource support services to the entire City government, including planning, performance management, organization and job design, staffing, training and development, compensation and benefit coordination, employee communication, performance review programs, record-keeping, compliance, testing, and the filing of state and federal forms and reports. It is also responsible for processing payroll for the City employees and all the reporting that is required for the payroll process.

The human resources department staff consists of a Human Resources Director and Human Resources Coordinator. Responsibilities include enforcing human resources laws and regulations, overseeing employee selection and job classification, processing employee payroll, managing health and safety employee relations, administering the City's various benefits programs, conducting investigations of internal employee grievances, and provides training for City employees.

HUMAN RESOURCES (1000-414103)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 116,355	\$ 133,000	\$ 142,000	\$ 147,950	
205	Advertising	-	500	-	-	
220	Social Security	7,582	10,200	10,200	11,318	
230	Retirement	17,097	20,500	20,500	22,577	
240	Safety Insurance	160	300	300	681	
245	Continuing Education	1,134	10,000	10,000	10,000	
307	Contract Services	8,727	9,800	9,800	7,600	
320	Health Insurance	23,990	15,000	15,000	22,871	
340	Travel & Education	1,137	5,000	5,000	9,800	
356	Cellphone Service	-	500	500	1,460	
360	Printing & Mailing	865	300	300	500	
378	Employee Relations	25	12,000	12,000	12,000	
399	Recruiting/Employment	306	-	-	500	
410	Office Supplies	726	1,200	1,200	1,200	
418	Professional Services	250	500	500	500	
497	Technology	1,870	500	500	62,608	
640	Furniture & Equipment	-	700	700	500	
667	Memberships	2,389	750	750	3,270	
		<u>\$ 182,613</u>	<u>\$ 220,750</u>	<u>\$ 229,250</u>	<u>\$ 315,335</u>	43%
	Number of FTE's	2	2	2	2	

Information Technology

The City of West Fargo's information technology (IT) department provides management and coordination for all areas of information and communication technology, including maintaining the City's core IT infrastructure, servers, networks, computers, phones, hardware and software.

The information technology department staff consists of an Information Technology Director, Systems Administrator and Information Technology Technician. Responsibilities include maintaining networks, systems, applications software, hardware and communications tools, providing 24/7 on-call support to City emergency and public agencies, and evaluating and coordinating implementation of new technologies to support the City.

INFORMATION TECHNOLOGY (1000-414104)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 232,997	\$ 205,000	\$ 225,377	\$ 270,025	
110	On-Call	-	-	-	9,332	
220	Social Security	17,099	15,500	17,059	20,657	
230	Retirement	33,107	30,500	30,500	41,206	
240	Safety Insurance	399	500	500	1,242	
320	Health Insurance	19,918	20,000	20,000	51,890	
340	Travel & Education	7,195	7,500	13,221	7,500	
356	Telephone	(167)	2,400	2,400	2,400	
387	Medical/Vaccines	-	-	-	-	
410	Office Supplies	2,137	2,000	2,000	2,000	
420	Operation & Maintenance	-	-	-	-	
497	Technology	304,399	275,000	385,250	187,776	
640	Furniture and Equipment	-	-	-	2,500	
667	Memberships	-	-	-	1,000	
852	Website	-	-	-	-	
		<u>\$ 617,084</u>	<u>\$ 558,400</u>	<u>\$ 696,307</u>	<u>\$ 597,528</u>	7%
	Number of FTE's	3	3	3	4	

Engineering

The City of West Fargo engineering department is responsible for coordinating, directing and implementing engineering policy and services, managing budget and performance of city infrastructure projects and providing technical support and advisement to the City Administrator, City Commission and other city departments to assist with decision making.

The engineering department consists of a City Engineer, Civil Engineer and Office Manager. Responsibilities include establishing and enforcing city standards; reviewing private development activities; working with other departments to plan and maintain the city's Capital Improvement Program; implementing public infrastructure projects; managing consulting services; representing the City in local, regional, state and federal engineering-related matters; identifying and securing project funding; and managing special assessment districts.

ENGINEERING (1000-414200)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	-	\$ 200,000	\$ 235,000	\$ 285,168	
220	Social Security	-	15,300	18,000	21,815	
230	Retirement	-	30,520	30,520	43,517	
240	Safety Insurance	-	-	-	1,311	
245	Continuing Education	-	-	-	6,400	
307	Contract Services	-	50,000	45,000	50,000	
320	Health Insurance	-	30,000	30,000	55,488	
340	Travel	-	3,000	3,000	3,000	
356	Telephone	-	-	-	2,400	
360	Printing & Mailing	-	-	-	4,000	
410	Office Supplies	-	2,000	2,000	2,000	
418	Professional Services	-	-	2,750	1,500	
497	Technology	-	25,000	25,000	5,000	
640	Equipment	-	2,000	2,000	5,000	
667	Memberships	-	-	-	1,100	
		\$ -	\$ 357,820	\$ 393,270	\$ 487,699	36%
	Number of FTE's		2	2	3.5	

Non-Departmental

The non-departmental general fund account classification is used to account for expenses that do not warrant the creation of a dedicated account class. This account is the main operating source for the City Commission, City Attorney, Emergency Preparedness, Code Enforcement, nonprofit assistance and public transit, and miscellaneous shared department expenses.

NON-DEPARTMENTAL (1000-415000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 203,574	\$ 220,000	\$ 220,000	\$ 127,816	
205	Advertising	70	2,000	2,000	2,000	
220	Social Security	19,205	22,000	22,000	14,952	
230	Retirement	29,608	33,500	33,500	19,505	
240	Safety Insurance	319	500	500	588	
245	Continuing Education	855	-	-	13,000	
312	Attorney	294,316	240,000	240,000	240,000	
313	Engineering	25,095	0	115,000	0	
320	Health Insurance	33,334	35,000	35,000	22,812	
321	Property Insurance	21,034	-	-	-	
323	Liability Insurance	109,295	110,000	105,793	110,000	
340	Travel & Education	16,598	10,000	10,000	10,000	
342	Commissioner Salaries	72,363	65,700	65,700	67,639	
344	Publication of Minutes	8,335	6,000	6,000	7,500	
351	Lights/Electricity	144,569	70,000	144,000	70,000	
352	Heat	9,434	30,000	30,000	30,000	
356	Telephone	7,205	7,000	7,000	7,000	
360	Printing & Mailing	1,416	2,000	2,000	2,000	
362	Pioneer Ad	419	800	800	800	
369	Audit Fees	27,950	28,000	28,000	28,000	
371	League Dues	14,685	15,000	15,000	15,000	
374	Senior Citizens Center	31,840	41,000	41,000	42,000	
375	Public Relations	3,391	2,000	2,000	2,000	
376	Public Transit	385,138	379,000	379,000	386,000	
399	Recruitment/Employee Testing	296	0	0	0	
410	Office Supplies	2,580	1,000	1,000	1,000	
420	Operation & Maintenance	16,259	15,000	15,000	15,000	
428	Service Agreements		20,000	20,000	20,000	
455	Cultural Diversity	4,893	4,893	4,893	4,893	
465	Contingencies	7,954	-	-	-	
479	Public Health	615	-	-	-	
497	Technology	5,098	2,000	2,000	2,000	
610	Vehicle Purchases	40,958	0	0	0	
639	Safety Expenses	0	1,000	1,000	1,000	
640	Furniture & Equipment	54	-	-	-	
653	Capital Improvements	31,100	0	0	0	
658	Family Health	15,000	20,000	20,000	20,000	
666	Arts Council	10,000	10,000	10,000	10,000	
679	Chamber of Commerce	1,010	2,000	2,000	2,000	
811	Humane Society	500	500	500	500	
831	Memberships & Licenses	555	1,000	1,000	1,000	
945	National Night Out	-	2,000	2,000	2,000	
		<u>\$ 1,596,920</u>	<u>\$ 1,398,893</u>	<u>\$ 1,583,686</u>	<u>\$ 1,298,005</u>	-7%
	Number of FTE's	4	4	4	2	

Building Inspections

The City of West Fargo building inspections department, contracted through Moore Engineering, Inc., helps ensure construction of safe buildings and protects community character through building code regulations and zoning laws. The Building Inspection Division administers these laws through permits and inspections.

The building inspections department staff consists of a Building Inspections Administrator, Residential Building Inspector, Residential plans examiner, HVAC Inspector, Commercial Plans Examiner/ Inspector, Commercial Building Inspector and Administrative Assistant. Responsibilities include: issuing building permits and all other associated permits, creating invoices for permits issued, reviewing plans to ensure they meet current building codes, local ordinances and contract specifications, ensure all submitted plans have the required information, monitor construction sites and building progress with on-site inspections to ensure overall compliance, assist local residents and contractors with all of their construction related questions, and issue violations notices and stop-work orders.

BUILDING INSPECTIONS (1000-416000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
307	Contract Services	\$ 960,000	\$ 960,000	\$ 960,000	\$ 1,000,000	
360	Printing & Mailing	363	-	-	-	
		\$ 960,363	\$ 960,000	\$ 960,000	\$ 1,000,000	4%

Communications and Community Services

The City of West Fargo communication and community services department is responsible for the management of external communications for the City of West Fargo, including media relations, multimedia promotional campaigns, city website, social media, web and social media related policies, printed publications and the operation of public and government access television channels. This department also oversees the development, execution and promotion of city-sponsored events.

The communications and community services department staff is comprised of a Communication and Community Services Director and Communication and Community Services Coordinator. Responsibilities of this department include media relations, creating multimedia promotional campaigns, populating the public access channel, website and social media channels, collaborating with administration and elected officials to develop and advance key messages, organizing West Fest, Cruise Nights, Taste of West Fargo, holiday events and the West Fargo Street Fair, and providing communication support during active, critical incidents for emergency responders and City departments.

COMMUNICATION (1000-416200)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	-	-	-	\$ 173,618	
220	Social Security	-	-	-	13,282	
230	Retirement	-	-	-	26,464	
240	Safety Insurance	-	-	-	799	
245	Continuing Ed/Prof Dev	-	-	-	7,500	
320	Health Insurance	-	-	-	23,008	
340	Travel & Education	-	-	-	500	
356	Telephone	-	-	-	2,560	
410	Office Supplies	-	-	-	1,500	
440	Advertising	-	-	-	5,000	
497	Technology	-	-	-	14,814	
602	Marketing	-	-	-	111,000	
641	Equipment	-	-	-	2,000	
667	Memberships	-	-	-	960	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,005</u>	
	Number of FTE's	2	2	2	3	

Planning and Community Development

The Planning and Community Development Department provides a variety of services to preserve and enhance the high quality of life offered to those who live or work in our community by promoting a vibrant, well-planned community which supports efforts that define and realize our community's aspirations. The department serves as support staff to the City Commission, Planning and Zoning Commission and other community and metropolitan organizations, task forces and associations.

Planning:

- Planning prepares and manages the City Comprehensive Plan.
- Administrates zoning and subdivision regulations to guide growth and development in the community and its growth area.
- Collects and analyze a variety of data (land use, demographic, housing, etc.) for use in monitoring plan progress and policymaking.
- Assists in future transportation planning and coordination.

Community Development:

- Focuses on both physical and social aspects of development and redevelopment of the community while addressing the housing needs of the community.
- Researches and advises on affordable housing needs, senior housing needs, and addressing deteriorating or blighting conditions of housing in the community.
- Seeks and administers grant opportunities related to community development.

Geographic Information System (GIS):

GIS in a municipal setting refers to the spatial data of the City and the software, hardware and people which collect, analyze and communicate the data. GIS is the primary data warehouse for all City spatial data including roads, sewer, water, and property tax parcels and can be used in a variety of ways to make government more transparent and efficient.

The GIS Manager leads, coordinates, and monitors the City's GIS activities and works closely with the IT Department, Public Works, Assessing, Building Inspections, and Planning to ensure the City GIS Database is efficient, authoritative and accurate.

GIS supports all City departments in providing data, maps and analysis for general business, public safety and communicating with the Public.

GIS is also the main point of contact for data requests from government agencies in the state and region as well as the public.

PLANNING (1000-418000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 341,409	\$ 432,000	\$ 432,000	\$ 510,426	
111	Administrative Salaries	2,010	-	1,870	2,880	
114	Part-time Salaries		-	-	-	
220	Social Security	24,609	33,000	33,000	39,048	
230	Retirement	48,826	66,500	66,500	69,386	
240	Safety Insurance	399	500	500	2,091	
245	Continuing Education	30	3,665	3,665	12,200	
250	Unemployment	-	-	-	-	
312	Attorney	-	-	15,000	40,000	
319	Comprehensive Plan	33,390	-	-	-	
320	Health Insurance	27,118	50,000	50,000	72,877	
340	Travel & Education	6,400	9,000	9,000	700	
356	Telephone	1,843	1,350	1,350	480	
360	Printing & Mailing	4,508	5,000	5,000	5,000	
372	Metro COG dues	17,755	17,500	17,500	26,500	
373	Training	692	4,500	4,500	5,000	
387	Medical/Vaccines	-	200	200	200	
399	Recruitment	-	500	500	500	
410	Office Supplies	868	2,000	2,000	2,000	
418	Professional Services	7,425	50,000	38,000	50,000	
497	Technology	3,130	2,000	2,000	58,500	
667	Memberships				1,353	
		<u>\$ 520,412</u>	<u>\$ 677,715</u>	<u>\$ 682,585</u>	<u>\$ 899,141</u>	33%
	Number of FTE's	3	5	5	5.5	

Police

The City of West Fargo police department protects life and property, and enhances the quality of life for all citizens through organizational and problem-solving strategies and developing police-community partnerships to address the causes of crime and social disorder.

The police department staff consists of 63 sworn officers and 13 civilian staff comprised of: a Chief, Assistant Chief, Lieutenants, Sergeants, Patrol Officers, Detectives, School Resource Officers, Cultural Liaison Officer, Business Manager, Community Services Officer, Crime-Free Housing Coordinator, Office Supervisor, Evidence Technician, Records Specialist, Transcription Specialist and Support Specialists. Responsibilities include enforcing laws and regulations, providing security, detecting violators and developing positive relationships with residents, businesses, schools and students, providing aid to injured persons, conducts investigations, testifies in court proceedings.

The main addition for the 2020 police department budget was the increase in two fulltime employees. This budget includes one School Resource Officer and one Patrol Officer. The School Resource Officer will be stationed at the third middle school opening in 2020. The patrol officer will be utilized to handle the increase in calls for service.

Calls for service have increased from 11,711 in 2010 to 29,926 in 2018. For 2019, the police department is on pace to set another record high.

POLICE (1000-421000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 4,535,906	\$ 4,697,090	\$ 5,040,000	\$ 5,591,774	
220	Social Security	322,961	343,575	360,000	397,071	
230	Retirement	634,095	682,105	682,105	792,066	
240	Workforce Safety Insurance	44,073	55,000	55,000	23,876	
250	Unemployment	-	15,000	1,500	5,000	
285	Crime Free Housing	116	1,100	1,100	900	
320	Health Insurance	484,678	518,700	518,700	676,845	
321	Property Insurance				26,400	
323	Liability Insurance	4,000	\$2,500	\$2,500	2,500	
356	Telephone	63,134	94,500	94,500	74,500	
360	Printing & Mailing	7,246	17,600	17,600	10,000	
365	Special Investigations	8,833	11,200	11,200	11,200	
373	In Service Training	90,139	163,100	163,100	155,000	
375	Public Relations	14,720	17,500	17,500	21,300	
387	Medical/Vaccines	-	3,100	3,100	3,200	
396	Animals	19,381	24,000	24,000	23,900	
398	Prisoner Board Expenses	117,874	125,000	125,000	135,000	
399	Recruitment/Employment Testing	299	3,900	3,900	3,800	
410	Office Supplies	16,991	15,200	15,200	15,800	
415	Teletype & Paper	7,740	7,800	7,800	9,720	
420	Operations & Maintenance	21,214	20,000	20,000	29,500	
422	Uniforms	59,803	53,500	53,500	49,900	
424	Gas & Oil	90,541	85,000	85,000	137,700	
427	Repairs	29,495	33,100	33,100	37,100	
461	First Link	5,000	5,000	5,000	10,000	
489	Photographs	2,025	2,000	2,000	2,000	
497	Technology	114,252	148,100	148,100	191,700	
502	Red River Children's Advocacy	4,000	4,000	4,000	4,000	
505	Youthworks	25,000	25,000	25,000	25,000	
527	Utilities (Police Garage)	1,911	6,000	6,000	2,500	
610	Vehicle Purchases	285,444	310,000	310,000	373,700	
640	Furniture & Equipment	3,930	3,000	3,000	3,000	
641	Equipment - non Depreciated	75,752	83,600	83,600	111,200	
660	Wrecker Fees	1,263	3,000	3,000	3,000	
831	Memberships & Licenses	5,576	5,300	5,300	7,100	
906	Drone Team				6,500	
915	K-9	23,565	9,300	9,300	9,300	
978	Dive Rescue	5,438	15,400	15,400	7,400	
979	Bomb/SWAT	10,435	33,200	33,200	23,400	
987	Weapons, Ammo, & Maintenance	33,725	34,100	34,100	36,000	
996	Physicals	10,645	10,300	10,300	11,000	
		<u>\$ 7,181,200</u>	<u>\$ 7,686,870</u>	<u>\$ 8,032,705</u>	<u>\$ 9,060,852</u>	18%
	Number of FTE's	74	76	76	78	

Streets

The City of West Fargo street division operates under the public works department and oversees the operation, maintenance and repair of public streets, street lighting, traffic signals, signs, and right of way areas and maintaining roads during winter months.

The street division staff includes a Foreman and Crew Chief. Responsibilities include project and maintenance activities involving street repairs, catch basins, sidewalks, curb and gutter, mowing, chipping, sweeping, Dura-patching, crack sealing, signs and traffic control, gravel roads and pot holes, overseeing snow pretreatment and removal, assisting with light pole setting and removal, maintaining and repairing storm sewer lift stations, calls for utility locations, maintain SCADA system, setting traffic control for special events and assisting other public works departments as needed.

STREET (1000-430000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 768,542	\$ 748,000	\$ 748,000	\$ 689,624	
110	Overtime	32,700	40,907	40,907	30,000	
114	Part-time Salaries	15,321	18,500	18,500	18,500	
220	Social Security	54,874	58,000	58,000	55,051	
230	Retirement	97,910	115,000	115,000	105,237	
240	Safety Insurance	24,712	25,000	25,000	3,172	
318	Metro COG Dues & Contracts	9,325	55,000	55,000	-	
320	Health Insurance	96,199	130,000	130,000	136,600	
323	Liability Insurance	33	10,000	10,000	10,000	
340	Travel & Education	-	2,000	2,000	2,000	
352	Heat	2,119	2,000	2,000	2,000	
356	Telephone	679	1,000	1,000	1,000	
358	Landscaping	-	10,000	10,000	12,000	
360	Printing & Mailing	167	1,000	1,000	1,000	
373	Training	300	15,000	15,000	15,000	
377	Snow/Ice Treatment	160,450	155,000	155,000	160,000	
381	Snow Removal/Mowing	19,703	6,000	6,000	20,000	
382	Radio Repair	449	1,000	1,000	1,000	
387	Medical/Vaccines	-	1,000	1,000	1,000	
391	Street Lighting	369,446	450,000	450,000	450,000	
392	Street Light Repair	25,720	30,000	30,000	30,000	
394	Gravel & Mix	27,366	68,000	68,000	68,000	
399	Recruitment/Employee Testing	1,338	1,000	1,000	1,500	
410	Office Supplies	1,506	3,500	3,500	4,000	
422	Uniforms	5,496	6,000	6,000	6,500	
424	Gas & Oil	103,533	82,500	82,500	120,000	
427	Repairs	58,915	60,000	60,000	60,000	
432	Tools	6,999	14,000	14,000	14,000	
433	Shop Supplies	10,430	10,000	10,000	12,000	
444	Property Damage	4,674				
485	Street Sweeping	30,648	70,000	70,000	70,000	
486	Street Striping	15,111	60,000	60,000	60,000	
487	Signs/Signal Lights	52,674	45,000	45,000	50,000	
488	Paint/Maintenance	-	2,000	2,000	2,000	
490	Miscellaneous	1,160	1,000	1,000	1,000	
497	Technology	446	-	-	10,000	
639	Safety Expenses	7,859	8,500	8,500	10,000	
653	Capital Improvements				50,000	
657	Equipment Lease	249,492	394,000	394,000	412,645	
667	Memberships & Licenses	-	6,000	6,000	6,000	
722	Street Repairs	45,892	50,000	50,000	60,000	
751	Pub/Tech Manuals/Software	127	3,000	3,000	3,000	
870	Capitalized Assets	122,249	169,500	169,500	24,000	
913	Tire Purchase & Repair	7,452	9,500	9,500	12,000	
		<u>\$ 2,432,016</u>	<u>\$ 2,937,907</u>	<u>\$ 2,937,907</u>	<u>\$ 2,799,829</u>	-5%
	Number of FTE's	13	13	13	14	

Buildings and Grounds

The City of West Fargo building and grounds division operates under the public works department and oversees the general maintenance of City-owned facilities and grounds.

The building and groups division includes a Lead Facility Maintenance Technician and Facility Maintenance Technicians. Responsibilities include performing general diagnostic and maintenance activities for HVAC and plumbing systems, fixture replacements, painting, mowing, sweeping, snow removal, door, window, roof, flooring and furniture repair, maintaining fire suppressions systems, assisting with special events, managing janitorial supplies, organizing preventative maintenance and safety inspection programs, overseeing key and lock system database and general cleaning of buildings and grounds.

BUILDINGS AND GROUNDS (1000-455000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
110	Salaries	\$ 109,018	\$ 125,000	\$ 125,000	\$ 132,330	
110	Overtime	1,106	762	4,500	1,600	
220	Social Security	7,319	10,000	10,000	10,123	
230	Retirement	15,454	19,000	19,000	20,193	
307	Contract Services	103,328	110,000	112,000	114,000	
320	Health Insurance	21,195	30,000	26,000	33,418	
340	Travel & Education	57	3,000	3,360	3,000	
352	Heat	-	1,000	1,000	1,000	
356	Telephone	1,079	2,000	2,000	2,000	
358	Landscaping	2,440	5,000	2,500	5,000	
360	Printing & Mailing	333	500	500	500	
387	Medical/Vaccines	-	500	500	500	
389	Recruitment	176	500	500	500	
420	Operation & Maintenance	52,957	63,000	61,000	67,000	
432	Tools	3,889	4,000	4,000	4,000	
500	Supplies	9,731	10,000	11,000	12,000	
802	Building Repair	-	4,500	4,500	5,000	
864	Equipment over \$5,000	5,000	-	-	-	
		<u>\$ 333,082</u>	<u>\$ 388,762</u>	<u>\$ 387,360</u>	<u>\$ 412,164</u>	6%
	Number of FTE's	2	3	3	3	

City's Share of Specials

The share of specials fund is a governmental fund whose primary purpose is to pay the city portion of special assessments on city property. The fund is financed solely through revenues generated by the property tax levy.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Share of Specials</i>	\$ 127,457	\$ 130,000	\$ 192,000	\$ 188,907	45%

West Fargo Fire Department

The City of West Fargo fire department is an “all hazards” combination fire department, responding to fires, rescues, hazmat, and emergency medical and technical rescue calls. The fire department carries out fire suppression and technical rescue, medical emergency response, fire prevention and hazardous material emergency response activities, and maintenance activities on fire equipment and fire station facilities.

The fire department staff consists of a Chief, Deputy Fire Chief of Operations, Deputy Fire Chief of Support, Deputy Fire Chief of Community Risk Reduction, Training Officer, Battalion Chiefs, Captains, Fire Inspectors and Prevention Officers, Firefighter-EMTs, an Office Coordinator and a Chaplain. Responsibilities include administering local, state and federal fire regulations, responds to emergency and non-emergency situations including fires, medical injuries and illnesses, conducts fire prevention inspections, prepares and presents programs on fire prevention to citizen groups, schools and organizations, and investigates fires.

The 2020 budget supports:

- Lease on two new apparatus reduces the overall budget and spreads out the cost without the department taking on a maintenance liability after seven years
- Three new fulltime command staff positions allows the department to realign priorities and increase time spent on each command staff's primary functions
- Second year of an annual medical surveillance program to reduce firefighter cancer rates and extend the longevity of our most important resource: our people
- 10th year of a 30-year, low interest loan for construction of the Southside Fire Station (2011) reducing the need to issue a bond for the project, saving that capital for other long-term projects throughout the City.

FIRE (2060-415200)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Expenses						
110	Salary		\$ 983,000	\$ 1,290,000	\$ 1,447,740	
220	Social Security		75,200	92,000	110,752	
230	Retirement		230,000	230,000	220,925	
240	Workforce Safety			9,200	6,660	
245	Continuing Education				65,380	
320	Health Insurance		176,000	135,000	186,807	
323	Liability Insurance				27,500	
360	Misc. Printing/Mailing				8,380	
375	Public Relations				9,800	
387	Medical/Vaccines				18,900	
410	Office Supplies				1,500	
420	Operations &				14,349	
422	Uniforms				15,625	
424	Gas and Oil				25,639	
427	Repairs				40,664	
428	Service Agreements		744,205	744,205	-	
440	Advertising				2,000	
497	Technology				12,849	
500	Supplies				10,000	
527	Utilities				54,815	
610	Vehicle Purchases- Depreciated				105,000	
640	Furniture & Equipment				1,850	
641	Equipment- Non Depreciated				72,000	
657	Equipment Lease				189,295	
667	Memberships				890	
710	Principal				84,960	
802	Building Repair	-	-	-	9,943	
Total Expenses		\$ -	\$ 2,208,405	\$ 2,500,405	\$ 2,744,223	24%
Revenue						
310001	Mill Levy		\$ 1,978,205	\$ 1,965,000	\$ 2,690,754	
310002	Levy Discounts				(99,558)	
320000	License & Permits				5,000	
360000	Misc. Revenues	-	-	-	90,000	
Total Revenues		\$ -	\$ 1,978,205	\$ 1,965,000	\$ 2,686,196	36%
Fire Department Net		\$ -	\$ (230,200)	\$ (535,405)	\$ (58,027)	75%
Number of FTE's			18	18	21	

West Fargo Public Library

The City of West Fargo library department provides a wide range of informational and recreational materials, programs, services and online resources for all ages. The library is also home to the West Fargo Historical Center, public meeting rooms, free Wi-Fi and computer access and printing; notary public services and exam proctoring. The library also maintains a book vending machine and two book returns off-site.

The library staff consists of a Library Director, Librarians, Library Specialists, Library Assistants, Circulation Coordinator, Historical Center Assistants, a Marketing-Public Relations Assistant, Program Assistants and a Technology Assistant. Responsibilities include organizing events (both on-site and through outreach) to meet community needs; selecting materials for various collections (both physical and online); creating cultural and historical exhibits; delivering patron services (for example, reference, readers advisory, technology tutoring and assistance, book delivery; genealogy assistance); pursuing funding opportunities; and advocating for the library throughout the community.

The 2020 budget supports:

- STEM kits for programming and check out
- Microfilm reader for the Historical Center
- Furniture to replace worn items and enhance the children's area
- Continued improvement to physical and online collections

LIBRARY (7000-411600)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Expenses						
110	Salaries	\$ 429,373	\$ 607,366	\$ 580,000	\$ 608,944	
114	Part-time Salaries	91,332	85,000	118,000	121,413	
220	Social Security	37,860	53,372	53,372	55,872	
230	Retirement	62,845	86,706	86,706	91,727	
240	Workforce Safety Insurance	692	1,800	1,800	3,360	
245	Continuing Education	2,953	2,500	2,500	3,000	
312	Attorney	-	1,000	1,000	1,000	
250	Unemployment	-	1,000	1,000	1,000	
320	Health Insurance	49,746	72,000	72,000	76,888	
333	Building Rental	143,880	144,000	144,000	144,000	
340	Travel & Education	4,246	5,000	5,000	2,980	
356	Telephone	1,194	2,500	2,500	2,400	
360	Miscellaneous Printing	3,971	7,000	7,000	9,245	
387	Medical and Vaccines	-	500	500	500	
399	Recruitment	2,093	3,000	3,000	3,000	
410	Office Supplies	19,030	18,000	18,000	18,000	
428	Service Agreement Contracts	26,897	15,000	15,000	17,500	
497	Technology	40,084	50,000	50,000	51,962	
640	Furniture & Equipment	26,676	12,000	12,000	17,500	
644	Postal Meter Rent	887	1,500	1,500	1,500	
648	Professional Publications	1,122	1,200	1,200	1,200	
649	Programming	7,583	11,000	11,000	11,000	
650	Electronic Resources	25,211	32,000	32,000	30,250	
661	Shipping	6,472	-	-	-	
662	Books	90,884	100,750	100,750	100,750	
663	Magazines	5,684	6,500	6,500	6,500	
664	Audio and Video	24,402	31,500	28,000	31,500	
667	Memberships	648	1,200	1,200	1,247	
669	Insurance	729	1,750	1,750	1,750	
672	Emergency Medical Supplies	137	250	250	250	
673	Cleaning Supplies	434	500	500	500	
689	Promotional Activities	9,197	12,000	12,000	11,400	
724	Consulting/Testing Fees	1,125	500	500	-	
750	Miscellaneous	490	750	750	750	
852	Website	650	-	-	-	
901	Cataloguing	6,727	6,000	2,800	2,300	
903	History Room	856	2,500	2,400	2,500	
994	ODIN	4,003	5,000	5,000	7,000	
		<u>\$ 1,130,113</u>	<u>\$ 1,382,644</u>	<u>\$ 1,381,478</u>	<u>\$ 1,440,688</u>	4%
Revenue						
310001	Taxes	\$ 1,093,593	\$ 908,850	\$ 878,000	\$ 1,081,616	
335600	Intergovernmental	35,154	40,000	31,407	-	
345200	Charges for Services	471	500	500	500	
360000	Miscellaneous	35,505	21,200	21,200	21,200	
375000	Pledges	2,823	2,000	2,000	2,000	
		<u>\$ 1,167,546</u>	<u>\$ 972,550</u>	<u>\$ 933,107</u>	<u>\$ 1,105,316</u>	14%
	Number of FTE's	9	10	10	11	
	Number of PTE's	14	13	13	15	

West Fargo Municipal Airport Authority

The West Fargo Airport Authority governs the workings of the West Fargo Municipal Airport in West Fargo, North Dakota. The airport is used by private and commercial pilots around the region for aircraft maintenance, hanger space, 24-hour fueling, pilot building and crew car.

The Airport Authority staff includes a General Manager. Responsibilities include maintaining the airport to serve as a base for incoming and outgoing flights, flight instructors, parachute training and skydiving businesses.

AIRPORT (7050)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Expenses</i>						
120	Salaries	\$ 600	\$ 600	\$ 600	\$ 600	
307	Contract Services	36,300	40,400	40,400	39,600	
312	Attorney	-	1,000	1,000	1,000	
321	Property Insurance	731	750	750	750	
323	Liability Insurance	3,032	3,200	3,200	3,200	
340	Travel & Education	150	2,000	1,000	-	
356	Telephone	756	700	700	800	
360	Miscellaneous Printing	-	200	200	200	
420	Operation & Maintenance	28,841	65,000	55,000	40,000	
426	Machinery and Parts	-	40,000	40,000	5,000	
653	Capital Improvements	<u>45,560</u>	<u>51,150</u>	<u>62,000</u>	<u>85,000</u>	
		<u>\$ 115,970</u>	<u>\$ 205,000</u>	<u>\$ 204,850</u>	<u>\$ 176,150</u>	-14%
<i>Revenue</i>						
	Property Taxes	\$ 148,650	\$ 154,000	\$ 151,000	\$ 155,472	
	Miscellaneous Revenue	28,800	21,000	21,000	21,000	
	Transfer in From Reserve	-	<u>30,000</u>	<u>30,000</u>	-	
		<u>\$ 177,450</u>	<u>\$ 205,000</u>	<u>\$ 202,000</u>	<u>\$ 176,472</u>	-14%
	Number of PTE's	1	1	1	1	

Special Revenue Funds (Non-Levied Funds)

Sales and Use Taxes

Cities or counties which have adopted home rule charters, such as the City of West Fargo, may levy sales and use taxes on top of the State of North Dakota's tax. During the June 2014 primary election, taxpayers voted to have the City of West Fargo's sales and use tax increase 1% to 2%. In 2020, the City of West Fargo is budgeted to collect \$10,535,000 in sales and use tax. Three quarters of the taxes are transferred out of the fund for infrastructure improvements and 25% are given to economic and job development.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Expenses					
<i>Transfers Out</i>	\$16,285,604	\$10,000,000	\$10,000,000	\$10,500,000	5%
Revenue					
<i>Sales Taxes</i>	\$10,387,248	\$10,000,000	\$10,000,000	\$10,500,000	
<i>Miscellaneous Revenue</i>	\$45,307	\$10,000	\$10,000	\$35,000	
Revenue Total	\$10,432,285	\$10,010,000	\$10,010,000	\$10,535,000	5%

Park

The City of West Fargo receives state aid distribution from the State of North Dakota on a quarterly basis. Seventy-two percent of the state aid is the city share and is deposited into the General Fund. The West Fargo Park District is allocated the remaining 28%, which is passed through this fund directly to the park district. The North Dakota League of Cities estimates that the state aid distribution will be \$82.00 per capita, based on the 2018 U.S. Census estimate of 36,566 people living in West Fargo.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Expenses					
<i>Share of State Aid</i>	\$733,904	\$680,000	\$800,000	\$804,980	9%
Revenue					
<i>State Aid Revenue</i>	\$733,904	\$680,000	\$800,000	\$804,980	9%

Forestry

The City of West Fargo forestry department promotes and maintains a safe and healthy urban forest to enhance the visual appeal and environmental quality of the City of West Fargo. The department also works to provide public education on the benefits of forestry to make citizens aware of the great importance of tree planting and maintenance.

The forestry staff consists of a Program Coordinator/Forester, Arborists, Forestry Crew Chief and seasonal staff.

Responsibilities include disease diagnosis, prevention and inspections, public education and outreach, grant applications, administering permits for tree plantings in new development areas, facilitates Urban Forestry Committee efforts, tree planting, tree removals, tree pruning, and landscape maintenance and branch collection.

The forestry department is funded through the Forestry Fund, a special revenue fund that is financed through a small, monthly forestry fee on the regular utility bills.

FORESTRY (2210-428000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Expenses</i>						
110	Salaries	\$ 39,685	\$ 80,000	\$ 80,000	\$ 96,325	-
110	Overtime	290	1,224	1,224	1,000	
114	Part Time Salaries	68,553	100,000	78,000	100,000	
220	Social Security	8,275	6,100	6,100	15,096	
230	Retirement	5,789	12,100	12,100	14,699	
240	Workforce Safety Insurance	4,436	-	-	-	
320	Health Insurance	716	2,000	2,000	2,016	
340	Travel & Education	75	-	-	-	
358	Landscaping	11,967	12,000	12,000	15,000	
360	Miscellaneous Printing	204	3,000	3,000	4,000	
370	Public Participation/outreach				2,000	
373	In Service Training	1,261	2,000	2,000	10,500	
387	Medical/Vaccines	-	1,000	1,000	1,000	
399	Recruiting	3,540	1,000	1,000	1,000	
410	Office Supplies	134	250	450	500	
426	Machinery Parts	3,584	3,000	3,000	3,500	
427	Repairs	1,061	1,000	1,400	1,500	
446	Tree Purchase	35,816	20,000	20,000	20,000	
487	Signs/Signal Lights	203	300	300	300	
641	Equipment - non depreciated	6,189	8,000	8,000	9,000	
657	Equipment Lease	20,025	54,000	54,000	46,091	
667	Memberships	195	500	500	540	
758	Tree Removal Fee	-	5,000	5,000	5,000	
870	Capitalized Assets over \$5,000	31,953	31,500	35,540	19,000	
		<u>\$ 243,951</u>	<u>\$ 343,974</u>	<u>\$ 326,614</u>	<u>\$ 368,067</u>	7%
<i>Revenue</i>						
	Forestry	\$ 117,577	\$ 100,000	\$ 98,000	\$ 100,000	
	Miscellaneous	-	2,500	2,500	2,500	
	Transfer In	-	-	-	200,000	
		<u>\$ 117,577</u>	<u>\$ 102,500</u>	<u>\$ 100,500</u>	<u>\$ 302,500</u>	195%
	Number of FTE's	1.00	2.00	2.00	2.00	

Special Revenue Funds: Non-major funds

The following funds are special revenue funds classified as non-major. Activity in these funds is minimal as a percentage of total special revenue fund activity. Budgets are balanced except for the transfer of excess prior year revenues out of the Gaming Fund to the General Fund and the Tourism and Events Committee.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Gaming Funds</i>	\$ -	\$60,000	\$60,000	\$12,000	-80%
<i>Municipal Highway Fund</i>	\$1,652,788	\$1,600,000	\$1,650,000	\$1,731,428	8%
<i>Tourism and Events</i>	\$14,334	\$32,500	\$32,500	\$32,750	1%
<i>FM Convention Visitor's Bureau</i>	\$241,638	\$210,000	\$210,000	\$210,000	0%
<i>Forestry</i>	\$243,661	\$345,091	\$326,614	\$368,067	7%
<i>City Utility</i>	\$120,144	\$150,000	\$150,000	\$130,000	-13%
<i>Night to Unite</i>	\$3,570	\$5,500	\$5,500	\$5,200	-5%
<i>West Fest</i>	\$27,444	\$27,000	\$27,000	\$26,500	-2%
<i>Cruise Night</i>	\$15,315	\$14,000	\$14,000	\$14,000	0%
<i>Asset Forfeitures</i>	\$16,096	\$50,000	\$50,000	\$30,000	-40%

Vector Control

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Expenses					
<i>Mosquito Control</i>	\$ 115,454	\$ 100,000	\$ 100,000	\$ 100,000	0%
Revenue					
<i>Vector Collections</i>	\$ 94,999	\$ 100,000	\$ 100,000	\$ 100,000	0%

Economic Development

The Economic Development fund is a special revenue fund whose primary source of revenue is the city sales tax. Twenty-five percent of a 2% sales and use tax imposed on all purchases gets transferred to this fund from the sales tax fund. The dedication of the tax is intended to be used toward economic development and job creation.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Economic Development</i>	\$1,197,512	\$2,060,500	\$2,060,500	\$2,459,053	19%

Capital Improvements

The Capital Improvements fund is a special revenue fund whose primary source of revenue is the city sales tax. Seventy-five percent of a 2% sales and use tax imposed on all purchases gets transferred to this fund from the sales tax fund. The dedication of the tax is intended to be used toward infrastructure and improvements.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Capital Improvements</i>	\$1,432,625	\$7,620,000	\$7,620,000	\$7,960,550	4%

Tourism and Events

TOURISM AND EVENTS	Fund 2900	Fund 2800	Fund 2805	Fund 2810	Fund 2815		Fund 2820	Fund 2140	Total Funds
	Acct Code	Cruise Night	West Fest	Taste of West Fargo	Arts Social	Tree Lighting	Street Fair	Tourism & Events	
<u>Revenues:</u>									
Interest	361000							340	340
Sponsorships	360100	12,000	17,000				5,000		34,000
Parade Participation Fees	375300		8,000						8,000
Softball Registration	375400		1,375						1,375
Vendor Fees	382000	2,000	1,300				5,000		8,300
Ticket Sales	336400			2,500					2,500
Total Revenues		14,000	27,675	2,500	0	0	10,000	340	54,515
<u>Expenditures: (456000)</u>									
Advertising	440	4,300	7,000	1,000	1,000	1,000	2,500	4,250	21,050
Donations	300	2,500						10,000	12,500
Printing & Mailing	360	500	500	500				1,500	3,000
Culture & Recreation	517	6,700	19,000	500	1,500	1,500	5,000	2,500	36,700
Total Expenditures		14,000	26,500	2,000	2,500	2,500	7,500	18,250	73,250
Excess (Deficiency) of Revenues Over Expenditures		0	1,175	500	(2,500)	(2,500)	2,500	(17,910)	(18,735)
<u>Other Financing Sources (Uses):</u>									
Transfers in	383000							10,000	10,000
		0	0	0	0	0	0	10,000	10,000
Net Change in Fund Balances		0	1,175	500	(2,500)	(2,500)	2,500	(7,910)	(8,735)
Fund Balances - Jan. 1		11,673	31,015					54,945	97,632
Fund Balances End of Period		11,673	32,190	500	(2,500)	(2,500)	2,500	47,035	88,897

South Facilities Hookup

	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
South Facilities Hookup	\$ -	\$50,000	\$50,000	\$50,000	0%

Debt Service Funds

Debt service is the amount of money required over a period of time to repay debts. It includes repayment of: principal and interest, and lease payments (on business vehicles, for example). Below is a table of the 2019 budgeted revenue and expenses for the following open debt service funds for special assessment districts, TIF districts and water and sewer bonds. These debt services funds were used to finance a variety of city projects. The total expenditures represents total debt payments to be made in 2019 and total revenue represents project special assessment and TIF collections.

DEBT SERVICE	318000	710	720	740	DEBT SERVICE	318000	710	720	740
Description	Revenue	Principal	Interest	Fees	Description	Revenue	Principal	Interest	Fees
RIB 2011C	\$ 570,000.00	\$ 430,000.00	\$ 221,625.00	\$ 1,232.00	RIB 2017A	\$ 3,450,000.00	\$ 1,150,000.00	\$ 1,359,912.56	\$ 1,256.00
RIB 2011B	\$ 200,000.00	\$ 175,000.00	\$ 2,800.00	\$ 1,168.00	Definitive Warrants 2017 \$10 million		\$ 328,987.00	\$ 289,620.00	\$ -
RIB 2011A	\$ 200,000.00	\$ 550,000.00	\$ 11,000.00	\$ 1,068.00		\$ 3,450,000.00	\$ 1,478,987.00	\$ 1,649,532.56	\$ 1,256.00
2006 Sidewalk	\$ 7,000.00				2018A Refunding	\$ 1,666,500.00	\$ 2,015,000.00	\$ 198,337.50	\$ 1,180.00
RIB 2008C	\$ 373,000.00	\$ 465,000.00	\$ 64,170.00	\$ 612.00	Definitive Warrants 2017 \$5 million		\$ 161,825.94	\$ 98,460.93	\$ -
RIB 2012B	\$ 285,000.00	\$ 610,000.00	\$ 16,040.00	\$ 1,172.00	RIB 2018B	\$ 1,360,000.00	\$ 880,000.00	\$ 1,210,787.56	\$ 1,260.00
GO 2009	\$ 960,000.00	\$ 780,000.00	\$ 173,107.50	\$ 1,004.00		\$ 1,360,000.00	\$ 1,041,825.94	\$ 1,309,248.49	\$ 1,260.00
NDPFA 2009	\$ 26,000.00	\$ 15,000.00	\$ 20,677.50	\$ 133.34	TIF WF 2nd & 3rd	\$ 95,000.00			
RIB 2009C	\$ 380,000.00	\$ 345,000.00	\$ 140,708.76	\$ 612.00	TIF Sterling	\$ 320,000.00			
RIB 2010 A (refund of 2003E & 2004A)	\$ 550,000.00				TIF Butler	\$ 1,100,000.00			
RIB 2010B	\$ 366,000.00	\$ 300,000.00	\$ 147,362.50	\$ 1,228.00	TIF Titan	\$ 400,000.00	\$ 40,000.00	\$ 11,755.00	\$ 1,238.00
2010 Sidewalk	\$ 12,000.00	\$ 50,000.00	\$ 300.00	\$ 1,218.00	TIF Meadow Brook/Sandhills 2018)	\$ 34,000.00			
RIB 2012A	\$ 825,000.00	\$ 715,000.00	\$ 336,762.50	\$ 1,232.00	2019A Refunding, funds 3349 & 3370				
2012 Sidewalk	\$ 11,500.00	\$ 20,000.00	\$ 1,125.00	\$ 1,226.00					
RIB 2012C (Ref 2006B & 2005D)	\$ 750,000.00				Other Debt Service				
RIB 2012D	\$ 1,880,000.00	\$ 1,525,000.00	\$ 657,320.00	\$ 1,236.00	2018 RIB Temp Financing			\$ 789,563.85	
2012 Sales Tax	\$ 212,605.00	\$ 185,000.00	\$ 26,375.00	\$ 1,230.00	2018 RIB Temp Financing			\$ 179,226.15	
RIB 2013A	\$ 966,000.00	\$ 725,000.00	\$ 298,300.00	\$ 1,236.00	W&S Rev Bonds of 2012		\$ 455,000.00	\$ 207,897.26	\$ 1,028.00
RIB 2013B	\$ 849,000.00	\$ 620,000.00	\$ 353,733.76	\$ 1,240.00	W&S Rev Bonds of 2009		\$ 235,000.00	\$ 372,508.76	\$ 1,044.00
2012 Sidewalk District (6050)	\$ 29,000.00					\$ 690,000.00	\$ 580,406.02	\$ 2,072.00	
RIB 2014A	\$ 1,225,000.00	\$ 845,000.00	\$ 412,775.00	\$ 1,240.00					
RIB 2014B	\$ 1,453,000.00	\$ 925,000.00	\$ 561,860.00	\$ 1,244.00					
RIB 2015A	\$ 1,810,000.00	\$ 1,325,000.00	\$ 865,875.00	\$ 1,248.00					
RIB 2015B	\$ 1,700,000.00	\$ 1,050,000.00	\$ 697,350.00	\$ 1,248.00					
RIB 2016A	\$ 1,840,000.00	\$ 1,310,000.00	\$ 766,668.76	\$ 1,252.00					

Proprietary Funds and Other Funds

The City of West Fargo has three proprietary funds – sanitation, water and sewer – that are supported through user fees collected monthly through the utility bill.

- The City of West Fargo collects a tree deposit from owners of newly built residential properties to cover the cost of installing trees in the boulevards adjacent to their properties. Once the homeowner plants the tree, they are able to receive the deposit back from the City through the Tree Planting Fund. The 2020 budgeted number has also been adjusted to reflect a transfer from the Tree Planting Fund to the Forestry Department to cover additional tree planting expenses in the City of West Fargo.

Tree Planting	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>Tree Planting</i>	\$32,854	\$40,000	\$40,000	\$200,000	400%

- The City assists the West Fargo Park District with the administrative process of assessing and collecting of special assessment districts they create. The funds are collected by the county through property tax statements and the funds are then transferred to the City for the City to transfer the funds to the West Fargo Park District

WF Park District Districts	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
<i>WF Park District Districts</i>	\$425,646	\$0	\$399,129	\$371,000	7%

Sanitation

The City of West Fargo sanitation division, under the public works department, is funded through user fees for the collection and disposal of household, commercial and industrial waste. The fees for garbage and recycling collection vary on the type of structure and on the volume and number of pickups per month. Currently, for a household dwelling the base charge is \$17.50 per month for weekly collections of garbage.

The sanitation division staff includes a Sanitation Manager, Sanitation Foreman, Sanitation Operators and a Sanitation Welder Technician. Responsibilities include residential and commercial garbage collection, coordination with recycling contractor, roll-off rentals, Transfer Station and inert landfill management, repairs, and consults with new and existing businesses on solid waste disposal problems.

HEALTH AND SANITATION ENTERPRISE (6010-450200)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Revenue						
344200	Garbage Collections	\$ 3,206,613	\$ 3,000,000	\$ 4,300,800	\$ 3,377,839	
344400	Inert Landfill	33,587	30,000	30,000	30,000	
344600	Dumpster Collections	162,757	140,000	140,000	1,179,480	
344700	Tipping Fees	45,014	40,000	40,000	61,391	
360000	Miscellaneous	14,942	7,500	7,500	7,500	
Total Revenues		\$ 3,462,913	\$ 3,217,500	\$ 4,518,300	\$ 4,656,210	45%
Expenses						
110	Salaries	\$ 811,901	\$ 790,000	\$ 885,000	\$ 861,141	
110	Overtime	27,738		75,000	25,000	
220	Social Security	57,901	61,000	68,000	67,790	
230	Retirement	110,232	121,000	121,000	131,410	
240	Workforce Safety Insurance	38,613	40,000	19,000	3,961	
250	Unemployment	2,537				
320	Health Insurance	105,899	125,000	125,000	163,792	
352	Heat	1,057	1,500	1,500	1,500	
355	Landfill	1,068,006	1,100,000	1,050,000	1,197,000	
357	Non-Landfill Disposal	-	12,000	12,000	12,000	
360	Misc. Printing and Mailing	4,390	3,000	3,000	4,000	
373	In Service Training	1,372	4,000	4,000	4,000	
386	License Fees	-	250	250	250	
387	Medical/Vaccines	135	2,000	2,000	2,000	
399	Recruitment/Employee Testing	836	500	500	500	
410	Office Supplies	1,085	1,000	1,000	1,200	
420	Operation & Maintenance	5,589	10,000	10,000	10,000	
422	Uniforms	7,397	9,000	9,000	9,000	
424	Gas and Oil	140,372	130,000	142,000	145,000	
427	Repairs	61,922	90,000	90,000	90,000	
433	Shop Supplies	7,022	5,500	5,500	6,000	
444	Property Damage-Repairs	531				
490	Miscellaneous	-	1,000	1,000	1,000	
497	Technology	9,985	5,000	5,000	5,000	
639	Safety Expenses	1,862	3,000	3,000	3,000	
641	Equipment-non depreciated	-	13,000	13,000	13,000	
653	Capital Improvements				24,000	
665	Dumpsters/Bins	40,664	42,000	42,000	42,000	
870	Capitalized Assets	29,490	52,000	52,950	180,000	
912	Clean up Week	-	1,000	1,000	1,000	
913	Tire Purchases and Repair	37,365	45,000	45,000	45,000	
914	Dumpster Repair	15,493	25,000	25,000	25,000	
916	Recycle Expense	764,828	752,000	861,400	775,000	
890	Transfers Out	-			184,734	
420	Building & Grounds Ops	17,371	18,000	18,000	18,000	
Total Expenses		\$ 3,371,593	\$ 3,462,750	\$ 3,691,100	\$ 4,052,278	17%
		\$ 91,320	\$ (245,250)	\$ 827,200	\$ 603,932	
Number of FTE's		20	18	18	19	

WATER ENTERPRISE (6020-450000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Revenue						
	Fees	\$ 118,090	\$ 120,000	\$ 120,000	\$ 120,000	
	Water Charges	7,267,586	8,000,000	7,100,000	8,000,000	
	BAB Interest Buy down	64,515	127,000	127,000	127,000	
	Miscellaneous	62,171	70,000	70,000	70,000	
	Rent	20,255	20,000	20,000	20,000	
	SE Cass Water Resources	38,684	50,000	50,000	50,000	
	Sump Pump Variance	38,363	40,000	38,000	40,000	
	Permits	12,285	15,000	15,000	15,000	
	Total Revenues	\$ 7,621,949	\$ 8,442,000	\$ 7,540,000	\$ 8,442,000	0%
Expenses						
110	Salaries	\$ 1,291,170	\$ 1,339,000	\$ 1,334,000	\$ 1,377,938	
110	Overtime	34,729	40,907	40,907	30,000	
114	Part-time Salaries	10,511	18,500	18,500	18,500	
209	Classified ads	-	500	500	500	
220	Social Security	92,571	102,600	102,600	109,122	
230	Retirement	171,008	208,000	195,000	210,273	
240	Workforce Safety Insurance	14,981	15,000	6,900	6,338	
250	Unemployment	4,169	-	-	-	
313	Engineering	10,609	-	-	-	
320	Health Insurance	165,506	217,500	175,000	211,882	
323	Liability Insurance	128,503	-	-	-	
335	Water Testing	5,850	39,000	39,000	40,000	
340	Travel & Education	142	-	-	-	
345	Water Purchases	3,268,935	3,605,000	3,408,000	3,800,000	
351	Lights/Electricity	390,880	-	-	-	
356	Telephone	40,215	13,250	28,000	23,000	
360	Misc. Printing & Mailing	97,833	93,000	93,000	93,000	
373	In Service Training	14,758	10,000	13,500	15,000	
382	Radio Repair	419	500	500	500	
387	Medical/Vaccines	169	375	375	375	
394	Gravel and Mix	6,249	40,000	40,000	40,000	
399	Recruitment	3,307	500	500	500	
410	Office Supplies	5,030	2,000	2,000	2,500	
412	Locates	37,118	20,000	20,000	20,000	
419	Operation/Maintenance new	13,222	10,000	10,000	10,000	
420	Operation/Maintenance new	37,661	30,000	30,000	30,000	
422	Uniforms	6,470	4,625	4,625	4,625	
423	Chemicals	-	30,000	30,000	-	
424	Gas and Oil	85,302	67,500	67,500	85,000	
427	Repairs	79,712	40,000	40,000	65,000	
430	Alarms/SCADA	17,395	5,000	5,000	15,000	
431	Lab Supplies	2,893	1,000	1,000	1,500	
432	Tools	20,925	15,000	15,000	15,000	
433	Shop Supplies	17,345	9,000	9,000	13,000	
438	Repair to Water Lines	128,342	135,000	135,000	150,000	
444	Property Damage-Repairs	10	-	-	-	
448	Diversion Expense	1,523	-	-	-	
490	Miscellaneous	4,716	2,500	2,500	4,000	
497	Technology	78,451	32,500	32,500	35,000	
527	Utilities	768	-	-	-	
639	Safety Expenses	4,693	7,500	7,500	8,000	
641	Equipment-Non Depreciated	-	4,500	4,500	4,500	
653	Capital Improvements	-	10,000	10,000	-	

Water

The City of West Fargo water division, under the public works department, is funded through user fees for the supply of water. The fees for water are a monthly service fee of \$7 plus \$7 for every 1,000 gallons of water consumed.

The water division staff includes a Water Foreman, Water Crew Chiefs, Public Works Technicians and various support staff. Responsibilities include overseeing projects operations, and maintenance of water distribution systems and fire hydrants, inspecting construction projects and excavation permits, repairing hydrants, valves and meters, locating city-owned utilities, and maintaining the city's SCADA system.

WATER ENTERPRISE (CONTINUED)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
657	Equipment Lease	10,013	25,000	25,000	20,025	
667	Memberships	8,813	5,000	5,000	9,000	
751	Pub/tech manuals/software	-	3,250	3,250	3,250	
822	Fees for State Health Dept.	160	2,500	2,500	2,500	
825	Lift Station Repair	1,336	-	-	-	
826	Storm sewer Lift station	2,373	-	-	-	
864	Equipment over \$5,000	166,201	-	-	-	
865	Vehicles - over \$5,000	-	95,000	97,555	-	
870	Capitalized Assets - Over \$5,000	-	-	-	55,000	
890	Transfers Out	1,704,785	-	-	55,985	
913	Tire Purchase and Repair	4,161	-	-	-	
	Total Operating Expenses	\$ 8,191,932	\$ 6,300,507	\$ 6,055,712	\$ 6,585,813	5%
Debt Services						
710	Principal	430,000	665,000	665,000	690,000	
720	Interest	430,271	605,500	605,500	580,406	
740	Service Charges	1,646	3,000	3,000	2,072	
	Total Debt Service	\$ 861,917	\$ 1,273,500	\$ 1,273,500	\$ 1,272,478	0%
	Total Expenses	\$ 9,053,849	\$ 7,574,007	\$ 7,329,212	\$ 7,858,291	4%
	Net Surplus/(Deficit)	\$(1,431,900)	\$ 867,993	\$ 210,788	\$ 583,709	
	Number of FTE's	24	22	22	23	

SEWER ENTERPRISE (6025-450000)		2018 Actual	2019 Budget	2019 Projected	2020 Budget	Change
Revenue						
	Fees					
	Sewer Charges	\$ 1,571,387	\$ 3,200,000	\$ 1,593,690	\$ 3,200,000	
Total Revenues		\$ 1,571,387	\$ 3,200,000	\$ 1,593,690	\$ 3,200,000	0%
Expenses						
110	Salaries	\$ 304,433	\$ 376,000	\$ 399,196	\$ 451,173	
110	Overtime	33,321	32,644	32,644	35,000	
114	Part-time Salaries	-	9,250	9,250	9,250	
160	Lagoon misc.	5,882	35,000	15,000	35,000	
209	Classified ads	-	500	500	500	
220	Social Security	21,557	30,000	30,000	37,900	
230	Retirement	36,607	60,000	60,000	68,849	
240	Workforce Safety Insurance	6,448	7,000	3,231	2,075	
250	Unemployment	-	-	3,176	-	
312	Attorney	-	-	-	-	
313	Engineerina	-	-	-	-	
320	Health Insurance	42,108	70,000	70,000	78,671	
321	Property Insurance	-	20,000	20,000	20,000	
323	Liability Insurance	31	-	-	-	
335	Water Testing	18,550	-	12,000	12,000	
347	Sewer Treatment Purchases	-	1,250,000	-	1,250,000	
351	Lights/Electricity	-	460,000	-	460,000	
352	Heat and Natural Gas	-	40,000	40,000	40,000	
356	Telephone	-	13,500	13,500	13,500	
360	Misc. Printina & Mailina	517	-	-	5,000	
373	In Service Trainina	130	10,000	10,000	15,000	
382	Radio Repair	-	500	500	500	
387	Medical/Vaccines	-	375	375	375	
394	Gravel and Mix	-	25,000	25,000	25,000	
399	Recruitment	-	500	500	500	
410	Office Supplies	2,605	2,000	2,000	2,000	
419	Operation/Maintenance new	-	10,000	10,000	10,000	
422	Uniforms	357	4,625	4,625	4,625	
423	Chemicals	107,699	15,000	105,000	75,000	
424	Gas and Oil	2,670	67,750	3,500	67,750	
427	Repairs	11,531	40,000	40,000	40,000	
430	Alarms/SCADA	2,923	50,000	35,000	50,000	
431	Lab Supplies	518	1,000	1,000	1,500	
432	Tools	-	15,000	15,000	15,000	
433	Shop Supplies	-	9,000	9,000	10,000	
437	Repairs to Manholes	18,806	100,000	100,000	100,000	
439	repair to Sewer Lines	30,310	50,000	50,000	40,000	
490	Miscellaneous	157	2,500	2,500	2,500	
497	Technology	18,137	32,500	32,500	32,500	
639	Safety Expenses	10,000	7,500	7,500	10,000	
641	Equipment-Non Depreciated	-	-	-	26,000	
657	Equipment Lease	-	115,000	115,000	75,500	
667	Memberships	-	5,000	5,000	5,000	
751	Pub/tech manuals/software	-	3,250	3,250	3,250	
822	Fees for State Health Dept.	-	2,500	2,500	2,500	
825	Lift Station Repair	34,526	55,000	55,000	75,000	
826	Storm sewer Lift station	-	40,000	40,000	40,000	
827	Retention Pond Repair	-	20,000	20,000	30,000	
864	Equipment over \$5,000	15,375	26,000	25,900	-	
865	Vehicles - over \$5,000	-	90,000	82,790	54,500	
890	Transfers Out	-	-	-	55,985	
Total Expenses		\$ 725,198	\$ 3,203,894	\$ 1,511,937	\$ 3,388,903	6%
Net Surplus/(Deficit)		\$ 846,189	\$ (3,894)	\$ 81,753	\$ (188,903)	
	Number of FTE's		8	8	9	

Sewer

The City of West Fargo sewer division, under the public works department, is funded through user fees for the use and maintenance of the City's storm and sanitary sewer network. The fees for sewer are based on the same metered water consumption used to calculate a resident's water bill and includes a monthly service fee of \$9 for monthly water flows under 10,000 gallons. For properties with more than 10,000 gallons of water flow, an additional \$1 is added for each additional 1,000 gallons.

The sewer division staff includes a Sewer Foreman and Sewer Crew Chiefs. Responsibilities include overseeing projects and maintenance involving lift stations, storm and sanitary sewer manholes, inspecting construction projects and excavation permits, maintaining and repairing pumps, floats, transducers and other lift station components, cleaning lift stations, locating city-owned utilities, televising sewer lines, maintaining and repair stabilization ponds, and maintaining SCADA system.