



2021 FINAL

BUDGET REPORT



Presented to the
West Fargo City Commission

Tuesday, Sept. 8, 2020

City of West Fargo 2021 Final Budget

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City Administrator's Budget Report

Commissioners and West Fargo Residents,
I am honored to present the 2021 City of West Fargo final budget prepared by staff. Every department has worked diligently to prepare a solid, fiscally responsible budget for the coming year.

The 2021 preliminary budget has:

- A zero overall mill levy increase;
- Addition of an Assistant City Administrator;
- Adjustments for expected changes in interest rates and state revenues due to the coronavirus pandemic;
- General fund reserves to make up the revenue deficit;
- No funds from enterprise water, sewer and sanitation funds to offset cost and reduce mills in the general fund; and
- Responsible rates for to create self-sufficient enterprise funds.

2021 BUDGET FACTORS

Expenses for 2021 have risen by just over \$1 million. Using the 2020 mill value estimate of \$186,500 per mill, the 2021 budget would have required an increase of 5.4 mills to fund recurring expenses adequately in the tax-levied funds. Based on Commissioner direction, the preliminary budget contains a zero overall mill levy increase.

As mentioned above, we can expect the coronavirus pandemic to decrease the amount of interest and state revenues the City of West Fargo will receive in 2021. To cover this revenue decrease, staff has recommended the use of general fund reserves. The City of West Fargo is fortunate to report that the pandemic has not caused a significant impact on sales tax revenues.

In the 2020 budget, expenses increased another \$1.4 million and the tax levy increased by 4.76 mills. This included proper funding for the West Fargo Fire Department and restoring some of the funding for the West Fargo Public Library. However, this did not cover all the increased cost or the carry-over from the prior year, created a deficit for 2021 and resulted in the use of general fund reserves to cover the remaining need.

2021 SAVINGS STRATEGIES:

At the start of the 2021 budgeting process, staff followed direction to bring forward budget needs-not wants-to attempt to reach a maximum of a 2-mill levy increase. Due to Commissioner direction to maintain the mill levy from 2020, staff added more temporary cost-saving strategies.

Staff originally had 19 new position requests at a cost of \$1,558,768. To save costs, the requests decreased to nine new staff at a cost of \$834,067. The start dates for these new positions are staggered in 2021 to lessen the impact on the 2021 budget, saving an additional \$400,000. However, the full cost will reappear in 2022.

The cost of living for staff moved from 2.5% to 1%, saving an additional \$233,000 across all tax levied and enterprise funds.

Requests for equipment also reduced \$780,350 across all tax levied and enterprise funds. Of that, \$521,350 transferred out of the general fund to enterprise funds supported by utility fees. Long-term, staff is analyzing potential cost savings for leasing equipment.

Education and training budgets also saw reductions to reflect the ongoing, limited travel opportunities due to the coronavirus pandemic. The budget went from \$280,431 to approximately \$240,000 across all tax levied and enterprise funds. A small discretionary fund has been set up under the City Administrator's discretion if a need for out-of-state travel arises.

This effort resulted in a \$2.1 million cost savings for the 2021 budget. Many of these budget adjustments are temporary and the items will need to reappear in future budgets.

GENERAL FUND RESERVES

Disruptions to typical government operations and revenues are one of the main reasons to maintain an adequate fund reserve. The use of general fund reserves due to a pandemic meets the criteria for using the funds. It is also an appropriate use of the funds as the revenues will return to normal after the pandemic and will not require a recurring use of these funds.

To ensure an adequate reserve fund for times of emergency or disruption, the ongoing use of general fund reserves to avoid tax levy increases is not an appropriate use of the funds. When taxes do not incrementally adjust to match the cost of doing business a larger increase may be necessary in the future. This can affect **the Moody's rating**.

Thank you,

Tina Fisk
City Administrator

Budget Introduction

This budget represents the work of all departments' directive to accomplish the strategic goals of the City of West Fargo. For the 2021 fiscal year, the City of West Fargo's proposed budget outlines \$88,535,232 in expenses and transfers and \$93,430,204 in revenues and transfers.

Key factors in the 2021 budget:

- Population estimates for the City of West Fargo were 37,874 in 2018; 39,064 in 2019; and anticipated to exceed 40,000 after the completion of the 2020 census;
- Residential building permits are on pace with in 2020, consistent with 2019;
- Commercial building permits are on pace with 2020, consistent with 2019;
- Requests from public for more comprehensive services and information;
- West Fargo Fire Department became an official City of West Fargo department; and
- Returning funding to the West Fargo Public Library.

The property tax revenue fund request of \$14,543,270 covers all functions and service areas of the City of West Fargo's government, with the exception of water, sewer and sanitation. These are enterprise funds with support from user fees and other special funds. Other changes to fees will be in the special revenue funds of Forestry and Vector Control. Both funds have been running at a deficit for several years and therefore fees are going to be adjusted to cover current expenses. Forestry fees will change from \$.50 per month to \$2.00 per month while Vector Control will go from \$.50 per month to \$1.00 per month.

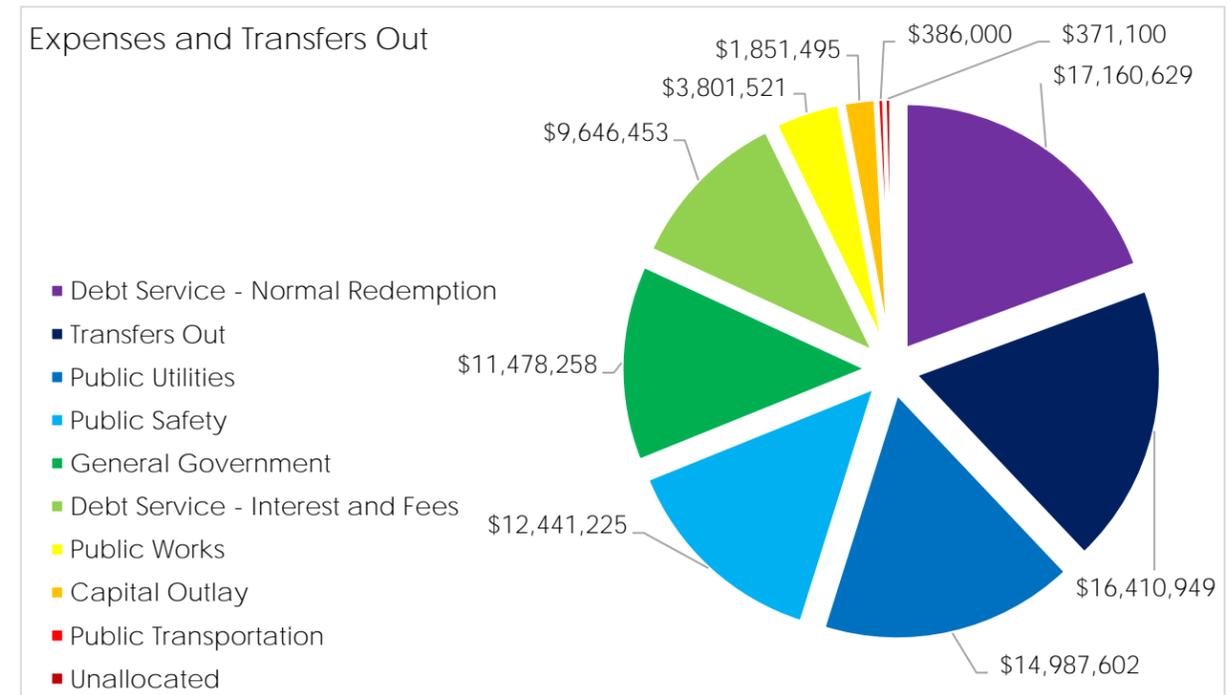
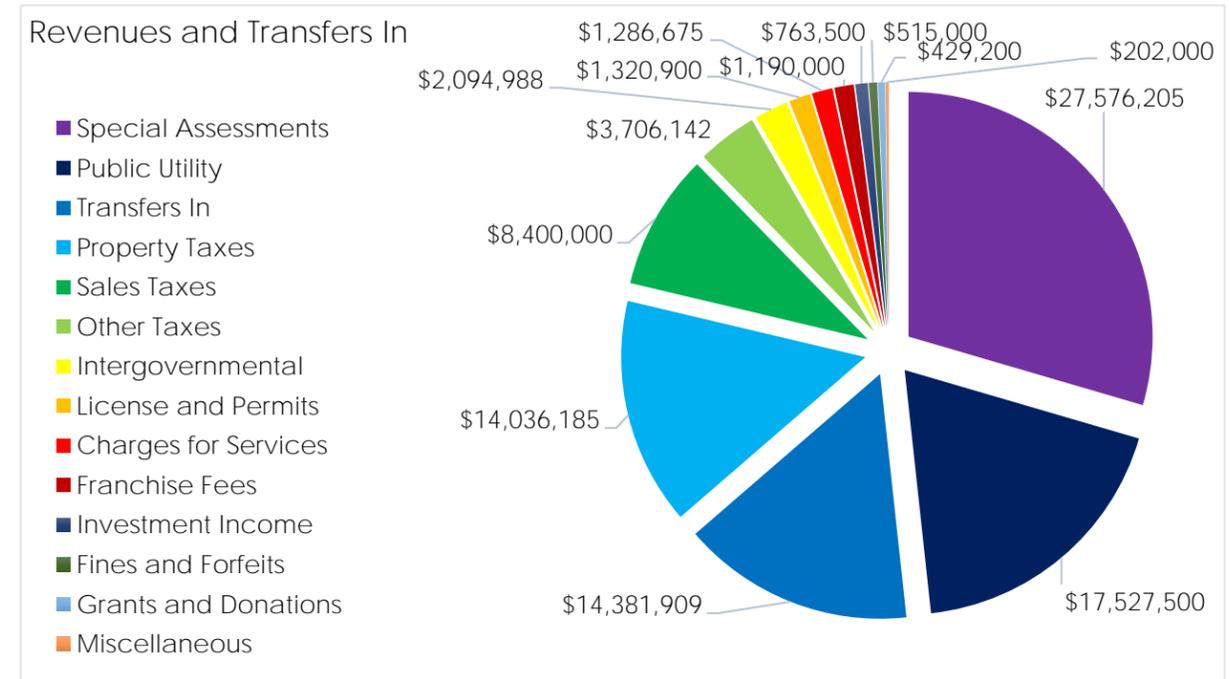
To achieve the property tax revenue fund level, the City of West Fargo's mill levy (which is the factor multiplied against the true and full value of a property) is being held at the 2020 rate of 77.98 mills. According to Cass County, the value of the mill has also increased from \$173,566 in 2020 to \$186,500 in 2021.

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.

Cost Allocations and Transfers

In an effort track the use of dollars more accurately, the 2021 budget includes line items to allocate costs between departments and transfers between of funds. Cost allocations occur when one department provides service to another department, and the costs become debits for the department using the service and credits to the department providing the service. For example, funds from water, sewer and sanitation budgets are credited funds to finance, engineering, public works and fleet and facilities for services they use from these departments.

Transfers are monies moved from a fund that originally receives monies to another fund that will expend the money. For example, sales tax revenues transfer into the economic development and capital improvement funds to achieve the sales tax goals established by voters.



Staffing and Related Expenses

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 public require an adjustment in staffing levels over the next few years.

New employee positions funded through the General Fund for the 2021 fiscal year include:

- Operations Manager, Utilities, start date Jan. 1, 2021.
- Equipment Operator, Water, start date Jan. 1, 2021.
- Police Officer, Police, start date Jan. 1, 2021.
- Assistant City Administrator, Administration, start date March 1, 2021.
- Engineering Technician, Engineering, start date July 1, 2021.
- Librarian, Library, start date July 1, 2021.
- Electrician, Public Works, start date July 1, 2021.
- Electrician, Public Works, start date July 1, 2021.
- Safety Coordinator, Human Resources, start date Aug. 1, 2021.

Additional staffing adjustments:

- Cost of living increase reduced to 1%.
- Health insurance benefit cost increased 12%.
- Education and travel reduced to reflect minimal to no travel in 2021 due to COVID-19.

Department	2021 FTE
Municipal Court	1
Administration	3
Finance	7
Assessor	5
Economic Development	2
Human Resources	3
Information Technology	3
Engineering	9
Communications	3
Planning	14
Police Department	79
Streets	9
Road Right of Way	4
Public Works	7
Buildings and Grounds	9
Fire Department	22
Forestry	2
Sanitation	20
Water	12
Sewer	10
Library	12
Total	239

Summary of All Budgeted Governmental Funds

The City of West Fargo's revenues to cover the expense of providing services to residents and businesses of West Fargo come from multiple sources, including property taxes, sales taxes, special assessments, state and federal funding, public utilities and licenses and permits. For the 2021 fiscal year, the City of West Fargo preliminary budget outlines \$93,430,204 in revenues and \$88,535,232 in expenses. This creates an estimated surplus of \$4,894,972.

The following pages include additional details about the revenues and expenses that have been budgeted for the 2021 fiscal year.

Summary of All Budgeted Funds							
FISCAL YEAR 2021	Governmental Funds			Proprietary Funds		Agency	Consolidated Totals
	General Fund	Debt Service	Special Revenue	Water Utility	Non-Major Utilities	Park	
Revenues and Transfers In							
Property Taxes	\$ 9,339,174	-	\$ 4,697,011	-	-	-	\$ 14,036,185
Sales Taxes	-	-	\$ 8,400,000	-	-	-	\$ 8,400,000
Other Taxes	\$ 75,000	\$ 2,099,000	\$ 1,532,142	-	-	-	\$ 3,706,142
Special Assessments	\$ 225,000	\$ 26,980,105	-	-	-	\$ 371,100	\$ 27,576,205
Franchise Fees	\$ 1,190,000	-	-	-	-	-	\$ 1,190,000
License and Permits	\$ 1,100,900	-	\$ 220,000	-	-	-	\$ 1,320,900
Intergovernmental	\$ 2,063,988	-	\$ 31,000	-	-	-	\$ 2,094,988
Charges for Services	\$ 669,500	-	\$ 617,175	-	-	-	\$ 1,286,675
Fines and Forfeits	\$ 515,000	-	-	-	-	-	\$ 515,000
Grants and Donations	\$ 350,000	-	\$ 79,200	-	-	-	\$ 429,200
Investment Income	\$ 679,350	-	\$ 84,150	-	-	-	\$ 763,500
Miscellaneous	\$ 45,000	-	\$ 157,000	-	-	-	\$ 202,000
Transfers In	\$ 4,335,949	\$ 955,000	\$ 9,090,960	-	-	-	\$ 14,381,909
Public Utility	-	-	-	\$ 8,315,000	\$ 9,212,500	-	\$ 17,527,500
Revenues and Transfers In Total	\$ 20,588,861	\$ 30,034,105	\$ 24,908,638	\$ 8,315,000	\$ 9,212,500	\$ 371,100	\$ 93,430,204
Financial Uses and Transfers Out							
General Government	\$ 6,407,113	-	\$ 5,071,145	-	-	-	\$ 11,478,258
Public Safety	\$ 9,342,064	-	\$ 3,099,161	-	-	-	\$ 12,441,225
Public Works	\$ 3,801,521	-	-	-	-	-	\$ 3,801,521
Public Transportation	\$ 386,000	-	-	-	-	-	\$ 386,000
Unallocated	-	-	-	-	-	\$ 371,100	\$ 371,100
Public Utilities	-	-	-	\$ 6,254,589	\$ 8,733,013	-	\$ 14,987,602
Capital Outlay	\$ 521,995	-	\$ 480,000	\$ 175,000	\$ 674,500	-	\$ 1,851,495
Debt Service - Normal Redemption	-	\$ 16,415,629	-	\$ 745,000	-	-	\$ 17,160,629
Debt Service - Interest and Fees	-	\$ 9,302,487	-	\$ 343,966	-	-	\$ 9,646,453
Transfers Out	-	-	\$ 16,223,949	-	\$ 187,000	-	\$ 16,410,949
Financial Uses and Transfers Out Total	\$ 20,458,693	\$ 25,718,116	\$ 24,874,255	\$ 7,518,555	\$ 9,594,513	\$ 371,100	\$ 88,535,232
Balance							
Surplus (Deficit)	\$ 130,168	\$ 4,315,989	\$ 34,383	\$ 796,445	\$ (382,013)	-	\$ 4,894,972
Fund/Equity Balance - Beginning	\$ 27,985,177	\$ 49,718,634	\$ 38,094,371	\$ 5,421,651	\$ 5,665,904	-	\$126,885,737
Fund/Equity Balance - Ending	\$ 28,115,345	\$ 54,034,623	\$ 38,128,754	\$ 6,218,096	\$ 5,283,891	-	\$131,780,709

Final 2021 Budget by Functional Area					
	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Change
General Funds					
<i>Court</i>	\$ 537,260	\$ 668,974	\$ 606,317	\$ 622,851	-7%
<i>Administration</i>	\$ 261,712	\$ 317,216	\$ 325,614	\$ 445,175	40%
<i>Finance</i>	\$ 464,470	\$ 468,451	\$ 590,451	\$ 474,965	1%
<i>Assessor</i>	\$ 505,950	\$ 542,455	\$ 531,364	\$ 567,179	5%
<i>Economic Development</i>	\$ 126,002	\$ 231,043	\$ 119,004	\$ 227,882	-1%
<i>Human Resources</i>	\$ 274,732	\$ 315,335	\$ 371,401	\$ 424,696	35%
<i>Information Technology</i>	\$ 767,011	\$ 597,528	\$ 648,555	\$ 635,887	6%
<i>Engineering</i>	\$ 269,727	\$ 487,699	\$ 672,642	\$ 719,924	48%
<i>Non-Departmental</i>	\$ 1,690,077	\$ 1,298,005	\$ 1,314,222	\$ 1,007,688	-22%
<i>Communications</i>	\$ 753	\$ 383,005	\$ 294,839	\$ 396,368	3%
<i>Planning</i>	\$ 1,662,000	\$ 1,888,053	\$ 1,542,875	\$ 1,547,497	-18%
<i>Police Department</i>	\$ 7,889,067	\$ 9,060,852	\$ 8,713,512	\$ 9,498,034	5%
<i>Streets</i>	\$ 2,634,660	\$ 2,799,829	\$ 3,048,008	\$ 2,919,205	4%
<i>Public Works</i>	-	-	\$ 8,734	\$ 197,649	0%
<i>Buildings and Grounds</i>	\$ 381,293	\$ 388,762	\$ 424,606	\$ 573,694	48%
<i>Transfers Out</i>	-	-	-	-	0%
<i>Reserve</i>	\$ 123,187	\$ 436,815	\$ 436,815	\$ 200,000	-54%
Total General Funds	\$ 17,587,901	\$ 19,884,022	\$ 9,648,959	\$ 20,458,694	3%
Other Levied Special Funds					
<i>City's Share of Specials</i>	\$ 196,765	\$ 188,907	\$ 188,907	\$ 202,947	7%
<i>Fire Department</i>	\$ 2,311,413	\$ 2,744,223	\$ 3,023,067	\$ 3,099,161	13%
<i>Library</i>	\$ 1,372,400	\$ 1,440,688	\$ 1,371,922	\$ 1,528,006	6%
<i>Airport Authority</i>	\$ 245,336	\$ 176,150	\$ 174,412	\$ 176,150	0%
Total Other Levied Special Funds	\$ 4,125,914	\$ 4,549,968	\$ 4,758,308	\$ 5,006,264	10%
Total Levied Funds	\$ 21,713,815	\$ 24,433,990	\$ 24,407,267	\$ 25,464,958	4%
Tree Planting					
<i>Tree Planting</i>	\$ 26,120	\$ 200,000	\$ 200,000	\$ 35,000	-83%

Final 2021 Budget by Functional Area (Continued)					
	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Change
Special Funds					
<i>Sales Tax</i>	\$ 11,207,490	\$ 10,287,400	\$ 10,287,400	\$ 8,400,000	-18%
<i>Park</i>	\$ 851,249	\$ 804,980	\$ 804,980	\$ 680,999	-15%
<i>Gaming Funds</i>	\$ 3,200	\$ 12,000	\$ 12,000	-	-100%
<i>Municipal Highway Fund</i>	\$ 1,602,187	\$ 1,731,428	\$ 1,731,428	\$ 1,685,142	-3%
<i>Tourism and Events</i>	\$ 20,880	\$ 32,750	\$ 32,750	\$ 14,500	-56%
<i>FM Convention Visitor's Bureau</i>	\$ 320,564	\$ 210,000	\$ 210,000	\$ 147,000	-30%
<i>Vector Control</i>	\$ 128,584	\$ 100,000	\$ 115,000	\$ 100,000	0%
<i>Forestry</i>	\$ 369,916	\$ 357,474	\$ 316,893	\$ 284,085	-21%
<i>City Utility</i>	\$ 219,108	\$ 130,000	\$ 130,000	\$ 133,000	2%
<i>Night to Unite</i>	\$ 5,520	\$ 5,200	\$ 5,200	\$ 5,000	-4%
<i>West Fest</i>	\$ 30,559	\$ 26,500	\$ 26,500	\$ 26,500	0%
<i>Cruise Night</i>	\$ 15,294	\$ 14,000	\$ 14,000	\$ 11,500	-18%
<i>Asset Forfeitures</i>	\$ 77,025	\$ 30,000	\$ 30,000	\$ 30,000	0%
<i>Economic Development</i>	\$ 1,382,292	\$ 2,459,053	\$ 2,459,053	\$ 1,830,264	-26%
<i>Capital Improvements</i>	\$ 3,674,740	\$ 7,960,550	\$ 7,960,550	\$ 6,435,000	-19%
<i>South Facilities Hookup</i>	\$ 27,720	\$ 50,000	\$ 50,000	\$ 50,000	0%
Total Special Funds	\$ 19,936,328	\$ 24,211,335	\$ 24,185,754	\$ 19,832,990	-18%
Debt Service					
<i>Debt Service</i>	\$ 38,951,561	\$ 26,513,531	\$ 26,513,531	\$ 25,718,116	-3%
Proprietary Funds					
<i>Health and Sanitation</i>	\$ 3,746,419	\$ 4,052,278	\$ 3,756,643	\$ 4,964,610	23%
<i>Water</i>	\$ 6,971,417	\$ 7,858,291	\$ 8,161,304	\$ 7,518,555	-4%
<i>Sewer</i>	\$ 1,284,933	\$ 3,388,903	\$ 2,647,599	\$ 4,629,903	37%
Total Proprietary Funds	\$ 2,002,769	\$ 15,299,472	\$ 14,565,546	\$ 17,113,068	12%
West Fargo Park District Districts					
<i>Park District Districts</i>	\$ 449,249	\$ 371,100	\$ 371,100	\$ 371,100	
Total All Funds	\$ 93,079,842	\$ 91,029,428	\$ 90,243,198	\$ 88,535,232	-3%

Property Tax (Levied Funds)

When the West Fargo City Commission approved the 2021 preliminary budget Monday, Aug. 3, 2020, it included approving a property tax revenue fund of \$14,543,270. This represents 16% of the revenues the City of West Fargo expects to collect in 2021 and distributes to the service areas noted in the table to the right.

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 remaining at 77.98 mills in 2021. The value of the mill has increased from \$173,590 in 2020 to \$186,500 in 2021.

A detailed budget for functional areas, departments and services are 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 50% assessment factor, and a factor of 9% for residential properties or 10% for all other property classes.
 - For example:
 - \$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
 - For example:
 - \$6,750 x 0.07798 = \$526.37 in City of West Fargo property taxes

Property Tax Distribution	
General Fund	\$ 9,698,000
Share of Specials	\$ 210,745
Fire Department	\$ 3,079,115
Library	\$ 1,395,020
Airport Authority	\$ 60,390
Total	\$ 14,543,270

Mill History						
	2020		2021		Change	
	Mill	Total \$	Mill	Total \$	Mill	Total \$
General Fund	53.93	\$ 9,360,413	52.00	\$ 9,698,000	(1.93)	\$ 337,587
Share of Specials	1.13	\$ 196,129	1.13	\$ 210,745		\$ 14,616
Fire Department	15.51	\$ 2,692,008	16.51	\$ 3,079,115	1.00	\$ 387,107
Library	6.48	\$ 1,124,707	7.48	\$ 1,395,020	1.00	\$ 270,313
Airport Authority	0.93	\$ 161,417	0.86	\$ 160,390	(0.07)	\$ (1,027)
Total	77.98	\$ 13,534,674	77.98	\$ 14,543,270	0.00	\$ 1,008,596

Property Tax Funds by Department (Levied Funds)

As previously mentioned, the requested property tax revenue fund of \$14,543.270 and fees, covers all functions and service areas of the City of West Fargo's government, with the exception of water, sewer and sanitation. These are enterprise funds receive funding by user fees and other special funds.

Property Tax Distribution by Department, Service and Special Fund					
	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Change
General Funds					
<i>Court</i>	\$ 537,260	\$ 668,974	\$ 606,317	\$ 622,851	-7%
<i>Administration</i>	\$ 261,712	\$ 317,216	\$ 325,614	\$ 445,175	40%
<i>Finance</i>	\$ 464,470	\$ 468,451	\$ 590,451	\$ 474,965	1%
<i>Assessor</i>	\$ 505,950	\$ 542,455	\$ 531,364	\$ 567,179	5%
<i>Economic Development</i>	\$ 126,002	\$ 231,043	\$ 119,004	\$ 227,882	-1%
<i>Human Resources</i>	\$ 274,732	\$ 315,335	\$ 371,401	\$ 424,696	35%
<i>Information Technology</i>	\$ 767,011	\$ 597,528	\$ 648,555	\$ 635,887	6%
<i>Engineering</i>	\$ 269,727	\$ 487,699	\$ 672,642	\$ 719,924	48%
<i>Non-Departmental</i>	\$ 1,690,077	\$ 298,005	\$ 1,314,222	\$ 1,007,688	-22%
<i>Communications</i>	\$ 753	\$ 383,005	\$ 294,839	\$ 396,368	3%
<i>Planning</i>	\$ 1,662,000	\$ 1,888,053	\$ 1,542,875	\$ 1,547,497	-18%
<i>Police Department</i>	\$ 7,889,067	\$ 9,060,852	\$ 8,713,512	\$ 9,498,034	5%
<i>Streets</i>	\$ 2,634,660	\$ 2,799,829	\$ 3,048,008	\$ 2,919,205	4%
<i>Public Works</i>	-	-	\$ 8,734	\$ 197,649	0%
<i>Buildings and Grounds</i>	\$ 381,293	\$ 388,762	\$ 424,606	\$ 573,694	48%
<i>Transfers Out</i>	-	-	-	-	0%
<i>Reserve</i>	\$ 123,187	\$ 436,815	\$ 436,815	\$ 200,000	-54%
Total General Funds	\$ 17,587,901	\$ 19,884,022	\$ 19,648,959	\$ 20,458,694	3%
Other Levied Special Funds					
<i>City's Share of Specials</i>	\$ 196,765	\$ 188,907	\$ 188,907	\$ 202,947	7%
<i>Fire Department</i>	\$ 2,311,413	\$ 2,744,223	\$ 3,023,067	\$ 3,099,161	13%
<i>Library</i>	\$ 1,372,400	\$ 1,440,688	\$ 1,371,922	\$ 1,528,006	6%
<i>Airport Authority</i>	\$ 245,336	\$ 176,150	\$ 174,412	\$ 176,150	0%
Total Other Levied Special Funds	\$ 4,125,914	\$ 4,549,968	\$ 4,758,308	\$ 5,006,264	10%
Total Levied Funds	\$ 21,713,815	\$ 24,433,990	\$ 24,407,267	\$ 25,464,958	4%

Municipal Court

The City of West Fargo Municipal Court is responsible for the administration of court records and processing judgements of cases regarding city ordinance violations. This includes 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 **department's** staff includes one elected Municipal Judge, a Clerk of Court and two 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;
- Providing direction on court process and rulings;
- Preparing warrants, subpoenas, summons and complaints;
- Collecting fines and costs;
- Requesting restitution and bail refunds; and
- Ensuring sentencing compliance is met for each conviction.

Municipal Court (1000-412000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 77,838	\$ 165,358	\$ 108,940	\$ 121,572
111	Judge Salaries	\$ 48,960	\$ 49,939	\$ 49,939	\$ 50,938
220	Social Security	\$ 9,225	\$ 12,650	\$ 11,477	\$ 13,197
230	Retirement	\$ 11,244	\$ 17,613	\$ 16,590	\$ 18,552
240	Workforce Safety Insurance	\$ 115	\$ 531	\$ 1,606	\$ 341
304	Interpreter Service	\$ 359	\$ 750	\$ 750	\$ 750
309	Alternate Judge Salaries	\$ 2,090	\$ 5,000	\$ 5,000	\$ 5,000
310	Court Appointed Attorneys	\$ 51,660	\$ 57,000	\$ 57,000	\$ 57,000
311	Attorney - County Court	-	\$ 15,000	\$ 15,000	\$ 15,000
312	Attorney	\$ 311,217	\$ 300,000	\$ 300,000	\$ 300,000
320	Health Insurance	\$ 12,973	\$ 31,633	\$ 25,225	\$ 30,001
340	Travel & Education	\$ 384	\$ 1,500	\$ 500	\$ 1,500
410	Office Supplies	\$ 6,021	\$ 4,000	\$ 5,188	\$ 4,000
420	Operation & Maintenance	\$ 2,833	\$ 3,000	\$ 2,464	\$ 3,000
497	Technology	\$ 829	\$ 5,000	\$ 5,000	\$ 500
740	Service Charges	-	-	\$ 1,500	\$ 1,500
Total		\$ 537,260	\$ 668,974	\$ 606,314	\$ 622,851

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 department's staff includes a City Administrator and an 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;
- Disseminating information regarding city activities;
- Supervising department leadership; and
- Provide input on regional, state and federal issues that affect the City of West Fargo.

The 2021 budget supports the addition of an Assistant City Administrator.

Administration (1000-414000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 190,918	\$ 202,571	\$ 222,666	\$ 320,199
220	Social Security	\$ 13,579	\$ 15,497	\$ 16,188	\$ 24,495
230	Retirement	\$ 28,107	\$ 30,912	\$ 29,224	\$ 48,862
240	Safety Insurance	-	\$ 932	\$ 2,819	\$ 720
320	Health Insurance	\$ 8,857	\$ 23,029	\$ 22,192	\$ 40,679
340	Travel & Education	\$ 7,828	\$ 12,975	\$ 12,975	\$ 3,000
356	Telephone	-	\$ 2,200	\$ 1,100	\$ 1,100
410	Office Supplies	\$ 1,749	\$ 750	\$ 750	\$ 1,000
418	Professional Services	-	\$ 25,000	\$ 15,000	\$ 1,000
641	Furniture and Equipment	-	\$ 350	\$ 900	\$ 1,500
831	Memberships & Licenses	\$ 150	-	-	\$ 2,620
Total		\$ 261,712	\$ 317,216	\$ 325,614	\$ 445,175

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. This includes accounts payable, payroll, 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 department's staff includes a Finance Director, Senior Accountant, Utility Bill Lead, Account Payable/Licensing Specialist, Accounts Receivable/Payroll Accountant, Billing Accountant and Receptionist.

Responsibilities include:

- Administering the City of West Fargo's casualty and liability insurance coverage;
- Managing the annual budget;
- Managing the City's investments;
- Maintaining 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)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 294,073	\$ 310,544	\$ 398,069	\$ 424,404
220	Social Security	\$ 20,495	\$ 23,757	\$ 28,607	\$ 32,467
230	Retirement	\$ 43,455	\$ 47,389	\$ 59,605	\$ 64,764
240	Safety Insurance	\$ 462	\$ 1,428	\$ 4,322	\$ 804
320	Health Insurance	\$ 38,855	\$ 48,218	\$ 61,343	\$ 69,607
340	Travel & Education	\$ 6,183	\$ 5,950	\$ 3,420	\$ 4,190
356	Telephone	\$ 3,650	\$ 3,000	\$ 3,162	\$ 3,000
360	Printing & Mailing	\$ 14,842	\$ 12,000	\$ 2,000	\$ 15,000
410	Office Supplies	\$ 6,880	\$ 8,000	\$ 7,028	\$ 8,000
420	Operations	-	\$ 2,500	\$ 1,500	\$ 2,500
428	Contract Services	\$ 18,305	-	\$ 8,500	\$ 750
497	Technology	\$ 9,303	\$ 4,000	\$ 4,000	\$ 27,086
641	Furniture & Equipment	\$ 144	\$ 1,000	\$ 4,517	\$ 1,000
667	Memberships & Licenses	\$ 350	\$ 465	\$ 465	\$ 175
740	Service Charges	\$ 6,956	-	\$ 3,713	\$ 7,000
880	Cost Allocations	-	-	-	\$(185,782)
Total		\$ 464,470	\$ 468,451	\$ 590,451	\$ 474,965

Assessor

The City of West Fargo Assessing Department determines 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 department's staff consists of a City Assessor, Property Appraisers and an Assessing Office Manager.

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)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 345,869	\$ 357,448	\$ 355,861	\$ 375,470
220	Social Security	\$ 23,611	\$ 27,345	\$ 24,691	\$ 28,723
230	Retirement	\$ 50,510	\$ 54,547	\$ 54,178	\$ 57,297
240	Safety Insurance	\$ 369	\$ 1,644	\$ 4,974	\$ 582
320	Health Insurance	\$ 45,849	\$ 55,880	\$ 56,804	\$ 62,491
340	Travel & Education	\$ 8,216	\$ 11,181	\$ 3,600	\$ 8,181
356	Telephone	\$ 1,158	\$ 2,000	\$ 1,200	\$ 2,000
360	Printing & Mailing	\$ 2,262	\$ 4,000	\$ 2,146	\$ 4,000
410	Office Supplies	\$ 2,514	\$ 3,000	\$ 2,500	\$ 3,000
497	Technology	\$ 25,590	\$ 24,500	\$ 24,500	\$ 24,500
667	Memberships	-	\$ 910	\$ 910	\$ 935
Total		\$ 505,950	\$ 542,455	\$ 531,364	\$ 567,179

Economic Development

The City of West Fargo Economic Development Department serves as the liaison between the private sector and City government, assisting developers and business owners with the navigation of City processes and developing opportunities for economic growth within the community. The Economic Development Department aims to cultivate West Fargo's current economic assets, helping the City grow into a destination for investment and commerce while increasing access to quality high-paying jobs for residents.

The department's staff includes an Economic Development Director and Economic Development Specialist.

Responsibilities include:

- Managing incentive programs;
- Facilitating development including coordination between City departments and the private sector;
- Identifying finance opportunities; and
- Providing site selection assistance.

Economic Development (1000-414102)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 91,197	\$ 149,427	\$ 88,565	\$ 150,748
220	Social Security	\$ 6,859	\$ 11,431	\$ 6,744	\$ 11,532
230	Retirement	\$ 11,532	\$ 22,803	\$ 12,744	\$ 23,004
240	Safety Insurance	\$ 231	\$ 687	\$ 2,079	\$ 233
320	Health Insurance	\$ 8,668	\$ 22,875	\$ 2,352	\$ 18,015
340	Travel & Education	\$ 1,199	\$ 12,000	\$ 2,000	\$ 12,000
356	Telephone	\$ 1,605	\$ 2,400	\$ 500	\$ 2,400
360	Printing & Mailing	\$ 155	\$ 300	\$ 200	\$ 300
410	Office Supplies	\$ 126	\$ 500	\$ 500	\$ 500
497	Technology	\$ 842	\$ 720	\$ 720	\$ 1,250
500	Supplies	-	\$ 400	\$ 100	\$ 400
602	Marketing	\$ 2,524	\$ 5,000	\$ 1,000	\$ 5,000
667	Memberships	\$ 575	\$ 2,500	\$ 1,500	\$ 2,500
Total		\$ 126,002	\$ 231,043	\$ 119,004	\$ 227,882

Human Resources

The City of West Fargo Human Resources 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.

The department's staff consists of a Human Resources Director and Human Resources Generalist.

Responsibilities include:

- Enforcing human resources laws and regulations;
- Overseeing employee selection and job classification;
- Managing health and safety;
- Coordinating employee relations;
- Administering the City's various benefits programs;
- Conducting investigations of internal employee grievances; and
- Providing training for City employees.

The 2021 budget supports the addition of a Safety Coordinator.

Human Resources (1000-414103)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 143,547	\$ 147,950	\$ 166,193	\$ 192,462
220	Social Security	\$ 9,650	\$ 11,318	\$ 11,832	\$ 14,723
230	Retirement	\$ 21,277	\$ 22,577	\$ 23,899	\$ 29,370
240	Safety Insurance	\$ 138	\$ 681	\$ 2,059	\$ 300
307	Contract Services	\$ 11,689	\$,600	\$ 12,480	\$ 18,200
312	Attorney	\$ 8,229	-	\$ 31,731	\$ 40,000
320	Health Insurance	\$ 25,051	\$ 22,871	\$ 28,003	\$ 33,026
340	Travel & Education	\$ 24,030	\$ 19,800	\$ 13,800	\$ 14,350
356	Cellphone Service	-	\$ 1,460	\$ 1,460	\$ 1,500
360	Printing & Mailing	\$ 43	\$ 500	\$ 500	\$ 500
378	Employee Relations	\$ 12,326	\$ 12,000	\$ 12,000	\$ 15,000
399	Recruiting/Employment	-	\$ 500	\$ 2,880	\$ 500
410	Office Supplies	\$ 713	\$ 1,200	\$ 1,800	\$ 1,900
418	Professional Services	\$ 500	\$ 500	\$ 500	\$ 2,500
497	Technology	\$ 11,982	\$ 62,608	\$ 58,494	\$ 56,095
641	Furniture & Equipment	\$ 2,228	\$ 500	\$ 500	\$ 2,500
667	Memberships	\$ 2,750	\$ 3,270	\$ 3,270	\$ 3,770
Total		\$ 274,732	\$ 315,335	\$ 371,401	\$ 424,696

Information Technology

The City of West Fargo's Information Technology (IT) Department is responsible for the management and coordination of all information and communication technology, including maintaining the City's core IT infrastructure, servers, networks, computers, phones, hardware and software.

The department's staff consists of an IT Director, Systems Administrator, Network Administrator and IT Office Coordinator.

Responsibilities include:

- Maintaining networks, servers, systems, application software, hardware and communications tools;
- Providing 24/7 on-call support to City personnel, emergency and public agencies;
- Managing electronic data collection for records requests; and
- Evaluating and coordinating the implementation of new technologies to support the City.

Information Technology (1000-414104)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 224,709	\$ 279,357	\$ 286,756	\$ 298,156
220	Social Security	\$ 16,602	\$ 20,657	\$ 20,144	\$ 22,672
230	Retirement	\$ 31,322	\$ 41,206	\$ 38,307	\$ 43,801
240	Safety Insurance	\$ 231	\$ 1,242	\$ 3,758	\$ 466
320	Health Insurance	\$ 16,980	\$ 51,980	\$ 28,667	\$ 38,516
340	Travel & Education	\$ 19,724	\$ 7,500	\$ 2,500	\$ 10,000
356	Telephone	\$ 1,714	\$ 2,400	\$ 2,400	\$ 2,400
410	Office Supplies	\$ 5,181	\$ 2,000	\$ 1,800	\$ 2,000
497	Technology	\$ 450,489	\$ 187,776	\$ 260,660	\$ 216,876
640	Furniture and Equipment	-	\$ 2,500	\$ 2,563	-
667	Memberships	-	\$ 1,000	\$ 1,000	\$ 1,000
Total		\$ 767,011	\$ 597,528	\$ 648,555	\$ 635,887

Engineering

The Engineering Department provides technical guidance and advisement to the City Administrator, City Commission and other City departments in the planning, coordination and management of public infrastructure and private development projects. The department also recommends and enforces engineering policies, regulates right-of-way activities, manages utility locating services, oversees traffic operations, and implements the **City's Capital Improvement Plan**. This includes design and construction administration as well as contract management for authorized projects.

The department's staff currently consists of three Professional Engineers, four Engineering Technicians and an Engineering Office Manager.

The 2021 budget supports the addition of one Engineering Technician.

Engineering (1000-414200)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 126,981	\$ 285,168	\$ 422,368	\$ 604,786
220	Social Security	\$ 8,997	\$ 21,815	\$ 30,232	\$ 46,266
230	Retirement	\$ 1 8,948	\$ 43,517	\$ 59,177	\$ 92,290
240	Safety Insurance	-	\$ 1,311	\$ 4,306	\$ 4,499
307	Contract Services	\$ 18,502	\$ 50,000	\$ 65,000	-
313	Engineering	\$ 13,905	-	-	\$ 40,000
320	Health Insurance	\$ 15,156	\$ 55,488	\$ 55,326	\$ 113,494
340	Travel	\$ 1,525	\$ 9,400	\$ 1,200	\$ 10,100
356	Telephone	\$ 705	\$ 2,400	\$ 2,765	\$ 4,800
360	Printing & Mailing	-	\$ 4,000	\$ 4,000	-
410	Office Supplies	\$ 621	\$ 2,000	\$ 2,500	\$ 2,000
418	Professional Services	\$ 2,750	\$ 1,500	\$ 1,500	\$ 10,000
497	Technology	\$ 5,563	\$ 5,000	\$ 15,400	\$ 4,559
640	Equipment	\$ 12,764	\$ 5,000	\$ 8,254	\$ 3,000
667	Memberships	\$ 202	\$ 1,100	\$ 614	\$ 1,350
880	Cost Allocation	-	-	-	\$ (217,220)
Total		\$ 269,427	\$ 487,699	\$ 672,642	\$ 719,924

Non-Departmental

The Non-Departmental general fund accounts 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, nonprofit assistance, public transit and miscellaneous shared department expenses.

Non-Departmental (1000-415000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 346,315	\$ 127,816	\$ 151,464	-
205	Advertising	\$ 2,319	\$ 2,000	\$ 2,000	\$ 2,000
220	Social Security	\$ 30,066	\$ 14,952	\$ 15,770	\$ 5,167
240	Safety Insurance	\$ 231	\$ 588	\$ 1,778	\$ 588
312	Attorney	\$ 144,009	\$ 240,000	\$ 178,200	\$ 160,000
323	Liability Insurance	\$ 105,925	\$ 110,000	\$ 93,044	\$ 110,000
340	Travel & Education	\$ 15,054	\$ 10,000	\$ 1,500	\$ 20,000
342	Commissioner Salaries	\$ 65,646	\$ 67,639	\$ 60,964	\$ 67,543
344	Publication of Minutes	\$ 5,039	\$ 7,500	\$ 5,900	\$ 7,500
351	Lights/Electricity	\$ 184,194	\$ 70,000	\$ 159,369	\$ 40,000
352	Heat	-	\$ 30,000	-	\$ 30,000
356	Telephone	\$ 6,442	\$ 7,000	\$ 6,222	\$ 7,000
360	Printing & Mailing	\$ 4,323	\$ 2,000	\$ 1,562	\$ 2,000
362	Pioneer Ad	\$ 750	\$ 800	\$ 800	\$ 800
369	Audit Fees	\$ 27,500	\$ 28,000	\$ 30,000	\$ 32,000
371	League Dues	\$ 30,705	\$ 15,000	\$ 15,579	\$ 15,000
374	Senior Citizens Center	\$ 40,915	\$ 42,000	\$ 42,000	\$ 43,050
375	Public Relations	\$ 2,697	\$ 2,000	\$ 2,000	\$ 2,000
376	Public Transit	\$ 347,189	\$ 386,000	\$ 386,000	\$ 386,000
410	Office Supplies	\$ 1,233	\$ 1,000	\$ 1,000	\$ 1,000
420	Operation & Maintenance	\$ 8,552	\$ 15,000	\$ 15,000	\$ 15,000
428	Service Agreements	\$ 125	\$ 20,000	\$ 1,100	\$ 20,000
455	Cultural Diversity	\$ 4,893	\$ 4,893	\$ 4,893	\$ 5,040
639	Safety Expenses	-	\$ 1,000	\$ 1,000	\$ 1,000
658	Family Health	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
666	Arts Council	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
679	Chamber of Commerce	\$ 1,170	\$ 2,000	\$ 1,300	\$ 2,000
831	Memberships & Licenses	\$ 25	\$ 1,000	\$ 1,000	\$ 1,000
945	National Night Out	-	\$ 2,000	\$ 2,000	\$ 2,000
Total		\$ 1,690,077	\$ 1,298,005	\$ 1,314,222	\$ 1,007,688

Communication 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 public access channels. This department also oversees the development, execution and promotion of city-sponsored events.

The department's staff is comprised of a Communication and Community Services Director, Media Relations Specialist and Communication and Community Services Coordinator.

Responsibilities of this department include:

- Media relations;
- Creating multimedia promotional and informational campaigns;
- Populating the public access channel, website and social media channels;
- Collaborating with administration and elected officials to develop and advance key messages;
- Organizing community events; and
- Providing communication support during active, critical incidents for emergency responders and City departments.

Communication (1000-416200)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	-	\$ 173,618	\$ 153,225	\$ 183,244
220	Social Security	-	\$ 13,282	\$ 11,285	\$ 14,018
230	Retirement	-	\$ 26,464	\$ 22,464	\$ 27,963
240	Safety Insurance	-	\$ 799	\$ 2,416	\$ 349
245	Continuing Ed/Prof Dev	\$ 399	\$ 7,500	\$ 4,015	\$ 2,500
320	Health Insurance	-	\$ 23,008	\$ 15,000	\$ 8,347
340	Travel & Education	-	\$ 500	\$ 500	\$ 7,500
356	Telephone	-	\$ 2,560	\$ 2,560	\$ 2,560
410	Office Supplies	-	\$ 1,500	\$ 600	\$ 500
440	Advertising	-	\$ 5,000	\$ 5,000	\$ 5,000
497	Technology	\$ 29	\$ 14,814	\$ 14,814	\$ 22,327
602	Marketing	-	\$ 111,000	\$ 60,000	\$ 120,000
641	Equipment	-	\$ 2,000	\$ 2,000	\$ 500
667	Memberships	\$ 325	\$ 960	\$ 960	\$ 1,560
Total		\$ 753	\$ 383,005	\$ 294,839	\$ 396,368

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. This happens by promoting a vibrant, well-planned community that 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 responsibilities include:

- Preparing and managing the City's comprehensive plan;
- Administering zoning and subdivision regulations to guide growth and development in the community and its growth area;
- Collecting and analyzing a variety of data (land use, demographic, housing) for use in monitoring plan progress and policymaking; and
- Assisting in future transportation planning and coordination.

Community Development responsibilities include:

- Focusing on physical and social aspects of development and redevelopment of the community, including urban design and public art opportunities;
- Researching and advising on affordable housing needs, senior housing needs, and addressing deteriorating or blighting conditions of housing in the community; and
- Seeking and administering grant opportunities related to community development and planning.

The Planning and Community Development Department also includes the Geographic Information Systems and Inspections Divisions.

Geographic Information Systems (GIS):

GIS in a municipal setting refers to the spatial data of the City and the software, hardware and staff to 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 is useful 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.

Inspections:

The Inspections Division 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 stop-work orders. Inspections includes the Code Enforcement Office and is responsible for performing inspections concerning violations of local ordinances and codes relating to nuisances, dangerous buildings, vacant building registrations, and health code issues not under direction of the Fargo Cass Public Health Department.

Planning (1000-418000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 429,301	\$ 1,016,677	\$ 1,086,107	\$ 999,181
111	Administrative Salaries	-	\$ 2,880	\$ 2,880	\$ 2,880
220	Social Security	\$ 30,803	\$ 77,776	\$ 79,115	\$ 76,657
230	Retirement	\$ 63,681	\$ 146,640	\$ 144,563	\$ 152,475
240	Safety Insurance	\$ 231	\$ 4,420	\$ 5,990	\$ 1,631
312	Attorney	\$ 26,738	\$ 40,000	-	\$ 40,000
320	Health Insurance	\$ 34,426	\$ 199,287	\$ 100,271	\$ 108,388
340	Travel & Education	\$ 8,483	\$ 17,900	\$ 8,100	\$ 27,700
356	Telephone	\$ 1,883	\$ 4,080	\$ 4,694	\$ 3,550
360	Printing & Mailing	\$ 9,339	\$ 6,500	\$ 8,493	\$ 5,000
372	Metro COG dues	-	\$ 26,500	\$ 26,500	\$ 31,830
387	Medical/Vaccines	\$ 58	\$ 200	-	\$ 200
399	Recruitment	\$ 723	\$ 500	\$ 678	\$ 500
410	Office Supplies	\$ 1,407	\$ 2,000	\$ 3,431	\$ 3,500
418	Professional Services	\$ 3,747	\$ 50,000	\$ 15,000	\$ 11,000
497	Technology	\$ 53,211	\$ 71,000	\$ 52,000	\$ 80,850
667	Memberships	\$ 50	\$ 1,353	\$ 1,115	\$ 2,155
Total		\$ 1,662,000	\$ 1,888,053	\$ 1,542,875	\$ 1,547,497

Police

The 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.

Calls for service continue to increase each year, going from 11,711 in 2010 to over 30,000 in 2019. Even with a significant drop in calls during March and April due to COVID-19, we will once again end the year close to 30,000 incidents.

The department's 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;
- Developing positive relationships with residents, businesses, schools and students;
- Providing aid to injured persons;
- Conducting investigations; and
- Testifying in court proceedings.

The police department understands the need for fiscal restraint this year because of COVID-19 revenue decreases and has created a budget within that constraint. The 2021 budget supports the addition of a fulltime School Resource Officer. It also accurately accounts for several community programs, such as Project LifeSaver, free swimming lessons and many aspects of our K-9 program, which are receive funds from generous donations from our community.

There are specific challenges facing the police department that do not receive funds in this budget, but do require future consideration. The police department 2021 budget does not address future needs for police vehicles, fleet and equipment replacements.

POLICE (1000-421000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 5,058,283	\$ 5,591,774	\$ 5,369,952	\$ 5,881,604
220	Social Security	\$ 360,407	\$ 397,071	\$ 386,088	\$ 438,008
230	Retirement	\$ 716,482	\$ 792,066	\$ 793,294	\$ 834,463
240	Workforce Safety Insurance	\$ 26,145	\$ 23,876	\$ 72,233	\$ 53,628
250	Unemployment	-	\$ 5,000	\$ 5,000	\$ 5,000
285	Crime Free Housing	\$ 200	\$ 900	\$ 900	\$ 500
320	Health Insurance	\$ 510,763	\$ 676,845	\$ 626,480	\$ 749,086
321	Property Insurance	-	\$ 26,400	\$ 28,097	\$ 26,400
323	Liability Insurance	\$ 452	\$ 2,500	\$ 2,567	\$ 2,800
356	Telephone	\$ 65,671	\$ 74,500	\$ 55,157	\$ 73,500
360	Printing & Mailing	\$ 13,630	\$ 10,000	\$ 10,000	\$ 11,800
365	Special Investigations	\$ 11,189	\$ 11,200	\$ 11,200	\$ 15,600
373	In-Service Training	\$ 125,638	\$ 155,000	\$ 155,000	\$ 151,000
375	Public Relations	\$ 14,613	\$ 21,300	\$ 21,300	\$ 22,200
387	Medical/Vaccines	\$ 248	\$ 3,200	\$ 3,200	\$ 1,800
396	Animals	\$ 22,443	\$ 23,900	\$ 18,665	\$ 25,700
398	Prisoner Board Expenses	\$ 108,666	\$ 135,000	\$ 128,000	\$ 135,000
399	Recruitment	\$ 6,552	\$ 3,800	\$ 3,800	\$ 4,100
410	Office Supplies	\$ 13,660	\$ 15,800	\$ 13,800	\$ 15,800
415	Teletype & Paper	\$ 7,740	\$ 9,720	\$ 7,097	\$ 9,720
420	Operations & Maintenance	\$ 23,342	\$ 29,500	\$ 21,037	\$ 29,700
422	Uniforms	\$ 39,907	\$ 49,900	\$ 43,000	\$ 45,900
424	Gas & Oil	\$ 92,017	\$ 137,700	\$ 96,000	\$ 138,000
427	Repairs	\$ 28,213	\$ 37,100	\$ 37,100	\$ 46,500
461	First Link	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
489	Photographs	-	\$ 2,000	\$ 2,000	\$ 500
497	Technology	\$ 133,687	\$ 191,700	\$ 169,445	\$ 209,525
502	Red River Children's Advocacy	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
505	Youthworks	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000
527	Utilities (Police Garage)	\$ 1,180	\$ 2,500	\$ 2,500	\$ 2,500
610	Vehicle Purchases	\$ 288,114	\$ 373,700	\$ 373,700	\$ 326,400
640	Furniture & Equipment	\$ 2,600	\$ 3,000	\$ 3,000	-
641	Equipment - non Depreciated	\$ 56,668	\$ 111,200	\$ 111,200	\$ 106,650
660	Wrecker Fees	\$ 804	\$ 3,000	\$ 3,000	\$ 2,000
667	Memberships	-	-	-	\$ 6,850
831	Memberships & Licenses	\$ 6,112	\$ 7,100	\$ 7,100	-
906	Drone Team	-	\$ 6,500	\$ 6,500	\$ 6,500
915	K-9	\$ 7,117	\$ 9,300	\$ 9,300	\$ 9,300
978	Dive Rescue	\$ 5,438	\$ 7,400	\$ 7,400	\$ 7,400
979	Bomb/SWAT	\$ 33,171	\$ 23,400	\$ 23,400	\$ 23,400
987	Weapons, Ammo, & Maintenance	\$ 25,953	\$ 36,000	\$ 36,000	\$ 24,200
996	Physicals	\$ 7,473	\$ 11,000	\$ 11,000	\$ 11,000
Total		\$ 7,889,067	\$ 9,060,852	\$ 8,713,512	\$ 9,498,034

Public Works

This is a new budget for 2021.

The department's staff includes the Public Works Director, Office Manager, Public Works Assistant and four Electricians.

Responsibilities of this budget include:

- Operating the Public Works Department daily;
- Maintaining streetlights and traffic signals; and
- Providing administrative and support services for the City utilities.

The 2021 budget supports the addition of two Electricians

Public Works (1000-450000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	-	-	-	\$ 378,926
220	Social Security	-	-	-	\$ 28,988
230	Retirement	-	-	-	\$ 57,824
240	Safety Insurance	-	-	-	\$ 6,385
320	Health Insurance	-	-	-	\$ 78,560
323	Liability Insurance	-	-	-	\$ 4,000
340	Travel & Education	-	-	-	\$ 10,000
351	Lights/Electricity	-	-	\$ 3,856	\$ 3,890
387	Medical/Vaccines	-	-	-	\$ 1,000
399	Recruitment/Employee Testing	-	-	-	\$ 500
410	Office Supplies	-	-	\$ 1,900	\$ 2,000
422	Uniforms	-	-	-	\$ 2,000
424	Gas & Oil	-	-	-	\$ 25,000
432	Tools	-	-	-	\$ 5,000
433	Shop Supplies	-	-	-	\$ 2,000
490	Miscellaneous	-	-	-	\$ 1,000
497	Technology	-	-	-	\$ 75,038
639	Safety Expenses	-	-	-	\$ 5,000
641	Equipment – Non Depreciated	-	-	-	\$ 5,000
667	Memberships & Licenses	-	-	-	\$ 1,200
751	Pub/Tech Manuals/Software	-	-	-	\$ 3,000
880	Cost Allocation	-	-	-	\$ (500,162)
913	Tire Purchase & Repair	-	-	-	\$ 1,500
Total				\$ 8,734	\$ 197,649

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 division's staff includes a Foreman, Crew Chief and eight Equipment Operators.

Responsibilities include:

- Conducting project and maintenance activities involving street repairs, catch basins, sidewalks, curb and gutter, chipping, sweeping, patching, crack sealing, signs and traffic control, gravel roads and pot holes;
- Overseeing snow pretreatment and removal;
- Assisting with light pole setting and removal; and
- Assisting other Public Works divisions as needed.
- Maintain SCADA system;
- Setting traffic control for special events; and
- Assisting other Public Works divisions as needed.

Streets (1000-430000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 724,877	\$ 689,624	\$ 693,094	\$ 519,115
114	Part-time Salaries	-	\$ 18,500	\$ 18,752	-
220	Social Security	\$ 50,205	\$ 55,051	\$ 50,103	\$ 39,172
230	Retirement	\$ 85,660	\$ 105,237	\$ 89,629	\$ 74,369
240	Safety Insurance	\$ 11,540	\$ 3,172	\$ 9,597	\$ 11,400
307	Contract Services	\$ 545	-	\$ 241,980	\$ 11,500
320	Health Insurance	\$ 104,086	\$ 136,600	\$ 135,858	\$ 119,778
323	Liability Insurance	-	\$ 10,000	\$ 10,000	\$ 10,000
340	Travel & Education	\$ 7,757	\$ 17,000	\$ 6,500	\$ 17,000
352	Heat	\$ 2,093	\$ 2,000	\$ 2,503	\$ 2,000
356	Telephone	\$ 1,053	\$ 1,000	\$ 1,235	\$ 1,000
358	Landscaping	\$ 9,911	\$ 12,000	\$ 11,533	\$ 12,000
360	Printing & Mailing	\$ 117	\$ 1,000	\$ 750	\$ 1,000
373	Training	-	-	-	-
377	Snow/Ice Treatment	\$ 152,596	\$ 160,000	\$ 120,000	\$ 160,000
381	Snow Removal/Mowing	\$ 29,608	\$ 20,000	\$ 15,000	\$ 20,000
382	Radio Repair	\$ 125	\$ 1,000	\$ 1,000	\$ 1,000
387	Medical/Vaccines	\$ 55	\$ 1,000	\$ 100	\$ 1,000
391	Street Lighting	\$ 333,991	\$ 450,000	\$ 443,818	-
392	Street Light Repair	\$ 45,909	\$ 30,000	\$ 52,873	\$ 30,000
394	Gravel & Mix	\$ 33,291	\$ 68,000	\$ 45,000	\$ 53,000
399	Recruitment/Employee Testing	\$ 287	\$ 1,500	\$ 2,167	\$ 1,500
410	Office Supplies	\$ 681	\$ 4,000	\$ 1,800	\$ 4,000
422	Uniforms	\$ 6,538	\$ 6,500	\$ 6,500	\$ 6,500
424	Gas & Oil	\$ 158,311	\$ 120,000	\$ 117,437	\$ 120,000
427	Repairs	\$ 13,009	\$ 60,000	\$ 65,000	\$ 60,000
432	Tools	\$ 14,514	\$ 14,000	\$ 12,525	\$ 14,000
433	Shop Supplies	\$ 11,678	\$ 12,000	\$ 8,125	\$ 12,000
485	Street Sweeping	\$ 71,026	\$ 70,000	\$ 72,000	\$ 75,000
486	Street Striping	\$ 23,128	\$ 60,000	\$ 35,168	\$ 45,000
487	Signs/Signal Lights	\$ 56,235	\$ 50,000	\$ 95,000	\$ 50,000
488	Paint/Maintenance	-	\$ 2,000	\$ 1,000	\$ 2,000
490	Miscellaneous	\$ 840	\$ 1,000	\$ 500	\$ 1,000
497	Technology	\$ 854	\$ 10,000	\$ 33,530	-
610	Purchase of Vehicles	-	-	-	\$ 48,000
639	Safety Expenses	\$ 6,700	\$ 10,000	\$ 10,000	\$ 10,000
641	Equipment – Non Depreciated	-	-	\$ 750	\$ 5,000
653	Capital Improvements	\$ 11,780	\$ 50,000	\$ 43,293	\$ 50,000
657	Equipment Lease	\$ 373,256	\$ 412,645	\$ 412,645	\$ 469,886
667	Memberships & Licenses	\$ 10	\$ 6,000	\$ 10	\$ 6,000
722	Street Repairs	\$ 54,895	\$ 60,000	\$ 59,741	\$ 60,000
751	Pub/Tech Manuals/Software	\$ 407	\$ 3,000	\$ 1,000	\$ 3,000
870	Capitalized Assets	\$ 169,063	\$ 24,000	\$ 93,079	\$ 51,095
913	Tire Purchase & Repair	\$ 2,479	\$ 12,000	\$ 11,964	\$ 12,000
Total		\$ 2,634,660	\$ 2,799,829	\$ 3,048,008	\$ 2,159,855

Road Right-of-Way

This is a new budget for 2021.

The Road Right-of-Way division is now separate to give an accurate accounting of what we spend on Road Right-of-Way maintenance.

The **division's staff** consists of a Crew Chief, three Equipment Operators and seasonal positions.

Responsibilities include:

- Mowing;
- Maintaining flowerbeds and hanging pots;
- Watering;
- Installing and removing street pole flags; and
- Maintaining roundabouts.

Road Right-of-Way (1000-430001)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	-	-	-	\$ 178,501
114	Part-time Salaries	-	-	-	\$ 80,000
220	Social Security	-	-	-	\$ 19,775
230	Retirement	-	-	-	\$ 27,239
240	Safety Insurance	-	-	-	\$ 4,834
320	Health Insurance	-	-	-	\$ 23,651
358	Landscaping	-	-	-	\$ 32,000
427	Repairs	-	-	-	\$ 10,000
432	Tools	-	-	-	\$ 5,000
641	Equipment – Non Depreciated	-	-	-	\$ 10,000
913	Tire Purchase & Repair	-	-	-	\$ 1,500
Total					\$ 392,500

Buildings and Grounds

The City of West Fargo Buildings and Grounds Division operates under the Public Works Department and oversees the general maintenance of City-owned facilities, grounds and fleet maintenance.

The division's staff includes a Fleet and Facilities Manager, Lead Facility Maintenance Technician, two Facility Maintenance Technicians, a Shop Foreman, Lead Equipment Technician, two Equipment Technicians and a Fleet Maintenance Attendant.

Responsibilities include:

- Performing general diagnostic and maintenance activities for HVAC and plumbing systems;
- Conducting general building maintenance like fixture replacements, painting, mowing, sweeping and snow removal;
- Repairing doors, windows, roofs, flooring and furniture;
- Maintaining fire suppressions systems;
- Assisting with special events;
- Managing janitorial supplies;
- Organizing preventative maintenance and safety inspection programs;
- Overseeing key and lock system database;
- Cleaning of buildings and grounds; and
- Purchasing and maintaining fleet vehicles.

BUILDINGS AND GROUNDS (1000-455000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
110	Salaries	\$ 133,908	\$ 125,000	\$ 163,616	\$ 453,802
220	Social Security	\$ 8,797	\$ 10,000	\$ 11,291	\$ 34,716
230	Retirement	\$ 19,039	\$ 19,000	\$ 22,633	\$ 69,250
240	Workforce Safety Insurance	-	-	\$ 1,842	\$ 11,626
307	Contract Services	\$ 104,539	\$ 110,000	\$ 113,586	\$ 122,000
320	Health Insurance	\$ 27,463	\$ 30,000	\$ 34,095	\$ 106,355
340	Travel & Education	\$ 3,591	\$ 3,000	\$ 3,400	\$ 10,000
352	Heat	-	\$ 1,000	\$ 1,000	\$ 1,000
356	Telephone	\$ 1,487	\$ 2,000	\$ 1,325	\$ 3,000
358	Landscaping	\$ 93	\$ 5,000	\$ 4,500	\$ 5,000
360	Printing & Mailing	-	\$ 500	\$ 500	\$ 500
387	Medical/Vaccines	-	\$ 500	\$ 500	\$ 500
420	Operation & Maintenance	\$ 33,698	\$ 63,000	\$ 45,000	\$ 67,000
424	Gas and Oil	-	-	-	\$ 10,000
427	Repairs	-	-	-	\$ 10,000
432	Tools	\$ 1,202	\$ 4,000	\$ 3,625	\$ 10,000
500	Supplies	\$ 7,116	\$ 10,000	\$ 12,693	\$ 25,000
610	Purchase of Vehicles	-	-	-	\$ 31,500
641	Equipment – Non Depreciated	-	-	-	\$ 5,000
751	Pub/Tech Manuals/Software	-	-	-	\$ 4,000
802	Building Repair	\$ 900	\$ 4,500	\$ 4,500	\$ 5,000
870	Capitalized Assets – Over \$5,000	-	-	-	\$ 15,000
880	Cost Allocation	-	-	-	\$ (426,555)
Total		\$ 381,293	\$ 388,762	\$ 424,606	\$ 573,694

Streetlights

This is a new budget line for 2021.

The streetlights budget is now separate to give an accurate accounting of what we spend on maintaining the streetlights and traffic signals.

Responsibilities in this fund include:

- Maintaining street lights; and
- Replacing streetlights and traffic signals.

Streetlights (1000-430002)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
391	Street Lighting	-	-	-	\$ 296,850
392	Street Light Repair	-	-	-	\$ 30,000
427	Repairs	-	-	-	\$ 10,000
487	Signs/Signal Lights	-	-	-	\$ 30,000
Total					\$ 366,850

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 receives finances solely through revenues generated by the property tax levy.

Share of Specials	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Share of Specials</i>	\$ 196,765	\$ 188,907	\$ 188,907	\$ 202,947

West Fargo Fire Department

The 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;
- Responding to emergency and non-emergency situations including fires, medical injuries and illnesses;
- Conducting fire prevention inspections;
- Preparing and presenting programs on fire prevention to citizen groups, schools and organizations; and
- Investigating fires.

The 2021 budget supports:

- Installing a station alerting system to replace an aged and failing alerting system at the Southside Fire Station. (A West Fargo Firefighter Relief Association grant will help reduce the project's overall impact to the budget.);
- Purchasing a replacement Porta-Count fit testing and SCBA testing machine;
- Designating a budget for the Emergency Management Coordinator to plan and execute large scale, multiagency exercises and drills;
- Funding a third year of an annual medical surveillance program to reduce firefighter cancer rates and extend the longevity of our most important resource – our people; and
- Eleventh year of a 30-year, low interest loan obtained in 2011 for construction of the Southside Fire Station. The loan eliminated the need to issue a bond for the project, saving that capital for other long-term projects throughout the City.

Fire (2060-415200)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>					
110	Salary	\$ 1,155,7844	\$ 1,447,740	\$ 1,590,911	\$ 1,466,228
114	Part-Time Salaries	\$ 185,910	-	-	\$ 220,000
220	Social Security	\$ 96,148	\$ 110,752	\$ 115,252	\$ 128,996
230	Retirement	\$ 157,895	\$ 220,925	\$ 188,175	\$ 223,746
240	Workforce Safety Insurance	\$ 9,232	\$ 6,660	\$ 20,148	\$ 38,995
320	Health Insurance	\$ 135,060	\$ 186,807	\$ 198,718	\$ 233,208
323	Liability Insurance	\$ 1,201	\$ 27,500	\$ 32,271	\$ 27,500
340	Education & Travel	\$ 135	\$ 65,380	\$ 76,780	\$ 88,785
356	Telephone	\$ 6,840	-	\$ 8,994	\$ 2,643
360	Misc. Printing/Mailing	\$ 189	\$ 8,380	\$ 2,493	\$ 1,000
375	Public Relations	-	\$ 9,800	\$ 7,500	\$ 8,000
387	Medical/Vaccines	-	\$ 18,900	\$ 11,283	\$ 18,900
399	Recruitment/Employment Testing	\$ 2,860	-	\$ 200	\$ 2,000
410	Office Supplies	\$ 8	\$ 1,500	\$ 5,408	\$ 6,780
420	Operations & Maintenance	\$ 2,434	\$ 14,349	\$ 11,185	\$ 10,788
422	Uniforms	-	\$ 15,625	\$ 15,625	\$ 17,600
424	Gas and Oil	-	\$ 25,639	\$ 25,639	\$ 38,280
427	Repairs	-	\$ 40,664	\$ 33,107	\$ 51,454
440	Advertising	-	\$ 2,000	\$ 2,000	\$ 2,000
497	Technology	\$ (19,960)	\$ 12,849	\$ 25,525	\$ 19,629
500	Supplies	-	\$ 10,000	\$ 12,700	\$ 10,000
527	Utilities	-	\$ 54,815	\$ 33,189	\$ 63,134
610	Vehicle Purchases-Depreciated	-	\$ 105,000	\$ 199,483	-
640	Furniture & Equipment	-	\$ 1,850	\$ 102,354	\$ 1,850
641	Equipment- Non Depreciated	-	\$ 72,000	\$ 20,482	\$ 79,000
657	Equipment Lease	-	\$ 189,295	\$ 189,295	\$ 189,295
667	Memberships	-	\$ 890	\$ 890	\$ 1,890
710	Principal	-	\$ 84,960	\$ 84,960	\$ 84,960
802	Building Repair	-	\$ 9,943	\$ 8,500	\$ 10,000
864	Equipment over \$5,000	-	-	-	\$ 52,500
Total Expenses		\$ 2,311,413	\$ 2,744,223	\$ 3,023,067	\$ 3,099,161
<i>Revenue</i>					
310001	Mill Levy	-	\$ 2,690,754	\$ 2,690,754	\$ 3,079,115
310002	Levy Discounts	-	\$ (99,558)	\$ (99,558)	\$ (113,927)
320000	License & Permits	-	\$ 5,000	\$ 5,000	\$ 5,000
360000	Misc. Revenues	\$ 2,508	\$ 90,000	\$ 90,000	\$ 90,000
363400	Grant from WF Rural Fire Assoc.	-	-	-	\$ 38,000
Total Revenues		\$ 17,834	\$ 2,686,196	\$ 2,686,196	\$ 3,098,188

West Fargo Public Library

The West Fargo Public Library's goal is to equip residents for success across the life span by providing educational and recreational programming, services and resources. Though books and reading are still integral to our mission, we understand that literacy entails more than getting a library card and learning to read. The West Fargo Public Library takes a "whole person" approach to literacy and quality of life in West Fargo that ensures everyone opportunities to develop educational & economic health, digital literacy, civic literacy, cultural identity and personal well-being.

The library staff consists of a Library Director, Library Service Managers, Circulation Supervisor, Communications Specialist, Office Coordinator, Library Specialists and Library Assistants. The department operates in three distinct service areas – patron services, technical services and programming – to provide robust and efficient services to residents. Patron services staff offer direct customer service to library patrons, including providing reading recommendations, technology and job search assistance, notary public services, managing circulation of library materials, as well as facilitating these services off-site through community outreach. Technical Services staff develops the library's print and electronic collections to ensure they meet the needs and interests of a diverse and changing West Fargo community. Programming staff provide educational and recreational classes, cultural events and literacy programming for all residents.

The 2021 budget supports:

- Adding a new full-time children's librarian position reporting to the Youth Services Manager, providing residents with responsive literacy programming for infants through elementary-age children, one of the library's most in-demand services;
- Enhancing service to youth and parents at the public service desk with expertise specific to the educational needs and well-being of youth;
- Utilizing of the Youth Services Manager's time to build closer partnerships with the West Fargo Public Schools, allowing the department to improve service to older youth;
- Providing professional development and training for staff in all service areas to ensure innovative service to the public; and
- Continuing membership in the Online Dakota Information Network consortium, allowing public access and discovery of the library's physical and electronic collections.

Library (7000-411600)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
Expenses					
110	Salaries	\$ 613,727	\$ 608,944	\$ 691,963	\$ 683,521
114	Part-time Salaries	\$ 118,534	\$ 121,413	\$ 20,500	\$ 124,365
220	Social Security	\$ 54,150	\$ 55,872	\$ 52,925	\$ 61,803
230	Retirement	\$ 84,109	\$ 91,727	\$ 85,898	\$ 96,223
240	Workforce Safety Insurance	\$ 1,022	\$ 3,360	\$ 10,164	\$ 1,865
245	Continuing Education	\$ 2,179	\$ 3,000	\$ 600	-
312	Attorney	-	\$ 1,000	\$ 1,000	\$ 1,000
250	Unemployment	-	\$ 1,000	\$ 500	\$ 1,000
320	Health Insurance	\$ 53,173	\$ 76,888	\$ 61,447	\$ 101,995
333	Building Rental	\$ 143,880	\$ 144,000	\$ 130,500	\$ 151,800
340	Travel & Education	\$ 5,126	\$ 2,980	\$ 2,980	\$ 7,050
356	Telephone	-	\$ 2,400	\$ 2,400	\$ 6,650
360	Miscellaneous Printing	\$ 5,842	\$ 9,245	\$ 8,600	\$ 7,000
387	Medical and Vaccines	-	\$ 500	\$ 500	\$ 500
399	Recruitment	\$ 1,897	\$ 3,000	\$ 1,000	\$ 3,000
410	Office Supplies	\$ 14,821	\$ 18,000	\$ 16,000	\$ 15,000
428	Service Agreement Contracts	\$ 14,597	\$ 17,500	\$ 14,500	\$ 11,955
497	Technology	\$ 55,592	\$ 51,962	\$ 51,962	\$ 25,199
640	Furniture & Equipment	\$ 7,962	\$ 17,500	\$ 17,500	\$ 7,762
644	Postal Meter Rent	\$ 1,173	\$ 1,500	\$ 1,200	\$ 1,200
648	Professional Publications	\$ 1,632	\$ 1,200	\$ 1,200	\$ 1,200
649	Programming	\$ 8,587	\$ 11,000	\$ 11,000	\$ 11,000
650	Electronic Resources	\$ 27,002	\$ 30,250	\$ 28,136	\$ 36,000
662	Books	\$ 94,492	\$ 100,750	\$ 100,750	\$ 100,750
663	Magazines	\$ 5,928	\$ 6,500	\$ 6,500	\$ 6,500
664	Audio and Video	\$ 23,401	\$ 31,500	\$ 24,500	\$ 31,500
667	Memberships	\$ 886	\$ 1,247	\$ 1,247	\$ 3,218
669	Insurance	\$ 858	\$ 1,750	\$ 1,750	\$ 1,750
672	Emergency Medical Supplies	\$ 245	\$ 250	\$ 250	\$ 250
673	Cleaning Supplies	\$ 349	\$ 500	\$ 500	\$ 500
689	Promotional Activities	\$ 9,609	\$ 11,400	\$ 11,400	\$ 11,400
750	Miscellaneous	\$ 703	\$ 750	\$ 750	\$ 750
901	Cataloging	\$ 2,064	\$ 2,300	\$ 2,300	\$ 2,300
903	History Room	\$ 1,818	\$ 2,500	\$ 2,500	-
994	ODIN	\$ 7,003	\$ 7,000	\$ 7,000	\$ 12,000
	Total	\$ 1,372,400	\$ 1,440,688	\$ 1,371,922	\$ 1,528,006
Revenues					
310001	Taxes	\$ 1,093,593	\$ 1,081,616	\$ 1,081,616	\$ 1,395,020
310002	Levy Discounts	-	-	-	\$ (51,616)
335600	Intergovernmental	\$ 35,154	-	-	\$ 31,000
345200	Charges for Services	\$ 471	\$ 500	\$ 500	\$ 500
360000	Miscellaneous	\$ 35,505	\$ 21,200	\$ 21,200	\$ 16,000
375000	Pledges	\$ 2,823	\$ 2,000	\$ 2,000	\$ 2,000
	Total	\$ 1,167,546	\$ 1,105,316	\$ 1,105,316	\$ 1,392,904

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 and offers aircraft maintenance, hanger space, 24-hour fueling, pilot building and crew car. The airport serves as a base for incoming and outgoing flights into West Fargo, flight instruction, West Fargo Public Schools aviation class field trips, as well as crop dusting, maintenance shop and skydiving businesses.

The 2021 budget supports:

- Asphalt crack seal and sealcoat of the runway, taxiway, and parking area
- Continuation of ongoing operations and its General Manager staff member, responsible for the airport operations and maintenance.

Airport (7050)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>					
120	Salaries	\$ 600	\$ 600	\$ 600	\$ 600
307	Contract Services	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600
312	Attorney	-	\$ 1,000	-	\$ 1,000
321	Property Insurance	\$ 756	\$ 750	\$ 750	\$ 750
323	Liability Insurance	\$ 3,004	\$ 3,200	\$ 2,700	\$ 3,200
340	Travel & Education	-	-	-	\$ 100
356	Telephone	\$ 687	\$ 800	\$ 662	\$ 800
360	Miscellaneous Printing	\$ 95	\$ 200	\$ 100	\$ 100
420	Operation & Maintenance	\$ 49,091	\$ 40,000	\$ 40,000	\$ 40,000
426	Machinery and Parts	\$ 10,641	\$ 5,000	\$ 5,000	-
657	Equipment Lease	-	-	-	\$ 19,000
653	Capital Improvements	\$ 139,932	\$ 85,000	\$ 85,000	\$ 71,000
Total		\$ 245,336	\$ 176,150	\$ 174,412	\$ 176,150
<i>Revenue</i>					
310001	Property Taxes	\$ 149,834	\$ 155,472	\$ 155,472	\$ 155,472
360000	Miscellaneous Revenue	\$ 841	\$ 21,000	\$ 21,000	\$ 21,000
Total		\$ 150,675	\$ 176,472	\$ 176,472	\$ 176,472

Special Revenue Funds (Non-Levied Funds)

Sales and Use Taxes

Cities or counties that 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 2021, the City of West Fargo should collect \$8,418,000 in sales and use tax. Three quarters of the taxes will move into a capital improvement fund and 25% goes to economic and job development.

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 goes into the General Fund. The West Fargo Park District receives the remaining 28%, which is run 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.

Sales and Use Taxes	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Transfers Out</i>	\$ 16,285,604	\$ 10,500,000	\$ 10,000,000	\$ 8,400,000
Total	\$ 16,285,604	\$ 10,500,000	\$ 10,000,000	\$ 8,400,000
<i>Revenues</i>				
<i>Sales Taxes</i>	\$ 10,387,248	\$ 10,500,000	\$ 10,000,000	\$ 8,400,000
<i>Miscellaneous Revenue</i>	\$ 45,307	\$ 35,000	\$ 10,000	\$ 18,000
Total	\$ 10,432,285	\$ 10,535,000	\$ 10,010,000	\$ 8,418,000

Park	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Share of State Aid</i>	\$ 851,249	\$ 804,980	\$ 804,980	\$ 680,999
Total	\$ 851,249	\$ 804,980	\$ 804,980	\$ 680,999
<i>Revenues</i>				
<i>State Aid Revenue</i>	\$851,249	\$804,980	\$804,980	\$680,999
Total	\$851,249	\$804,980	\$804,980	\$680,999

Forestry

The City of West Fargo Forestry Division 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.

This division consists of a Program Coordinator/Forester, and two Arborists.

Responsibilities include:

- Diagnosing diseases, prevention and inspections;
- Providing public education and outreach;
- Applying for grant;
- Administering permits for tree plantings in new development areas;
- Facilitating Urban Forestry Committee efforts;
- Planting, removing and pruning trees;
- Maintaining landscapes; and
- Collecting branches.

The Forestry Division receives funds through the Forestry Fund, a special revenue fund facilitated through a small, monthly forestry fee on the regular utility bills.

Forestry (2210-428000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>					
110	Salaries	\$ 78,879	\$ 81,224	\$ 96,124	\$ 102,627
114	Part Time Salaries	\$ 86,862	\$ 100,000	\$ 78,000	\$ 20,000
220	Social Security	\$ 12,4000	\$ 6,100	\$ 7,292	\$ 9,381
230	Retirement	\$ 11,517	\$ 12,100	\$ 14,289	\$ 15,508
240	Workforce Safety Insurance	\$ 3,000	-	\$ 1,340	\$ 2,468
320	Health Insurance	\$ 1,567	\$ 2,000	\$ 3,300	\$ 1,171
340	Travel & Education	\$ 2,252	\$ 10,500	\$ 2,000	\$ 11,500
358	Landscaping	\$ 13,750	\$ 15,000	\$ 12,000	\$ 8,000
360	Miscellaneous Printing	\$ 527	\$ 3,000	\$ 2,000	\$ 4,000
375	Public Participation/Outreach	-	-	-	\$ 2,000
387	Medical/Vaccines	-	\$ 1,000	\$ 100	\$ 1,000
399	Recruiting	\$ 2,191	\$ 1,000	\$ 290	\$ 1,000
410	Office Supplies	\$ 346	\$ 250	\$ 450	\$ 500
426	Machinery Parts	\$ 2,605	\$ 3,500	\$ 2,600	\$ 3,500
427	Repairs	\$ 4,591	\$ 1,500	\$ 1,400	\$ 1,500
432	Tools	-	-	\$ 1,621	\$ 1,500
446	Tree Purchase	\$ 37,641	\$ 20,000	\$ 16,215	\$ 35,000
487	Signs/Signal Lights	\$ 888	\$ 300	\$ 300	\$ 300
641	Equipment - non depreciated	\$ 6,695	\$ 9,000	\$ 2,225	\$ 5,000
657	Equipment Lease	\$ 40,050	\$ 54,000	\$ 54,000	\$ 46,091
667	Memberships	\$ 525	\$ 500	\$ 640	\$ 540
758	Tree Removal Fee	-	\$ 5,000	\$ 3,857	\$ 5,000
870	Capitalized Assets over \$5,000	\$ 39,390	\$ 31,500	\$ 16,850	\$ 6,500
Total		\$ 369,916	\$ 357,474	\$ 316,893	\$ 284,085
<i>Revenue</i>					
	Forestry	\$ 117,577	\$ 100,000	\$ 98,000	\$ 298,000
	Miscellaneous	-	\$ 2,500	\$ 2,500	\$ 2,500
Total		\$ 117,577	\$ 102,500	\$ 100,500	\$ 300,500

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. These budgets balance, except for the transfer of excess prior year revenues out of the Gaming Fund to the General Fund and the Tourism and Events Committee.

Gaming (2110)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
Transfer Out	-	\$ 12,000	\$ 3,100	\$ 12,000
<i>Revenue</i>				
Gaming Funds	\$ 3,200	\$ 12,000	\$ 3,100	\$ 12,000
Net	\$ 3,200	-	-	-

Municipal Highway (2130)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
Transfer Out	\$ 1,600,000	\$ 1,731,428	\$ 1,450,000	\$ 1,685,142
<i>Revenue</i>				
Highway Tax Payments	\$ 1,681,729	\$ 1,731,428	\$ 1,450,000	\$ 1,385,142
Net	\$ 81,729	-	-	\$ (300,000)

FM CVB (2141)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
Advertising – Lodging Tax	\$ 221,825	\$ 140,000	\$ 85,000	\$ 98,000
Capital Improvements	\$ 98,739	\$ 70,000	\$ 42,500	\$ 49,000
<i>Revenue</i>				
Lodging/Restaurant Tax	\$ 213,709	\$ 140,000	\$ 85,000	\$ 98,000
Lodging Tax	\$ 106,855	\$ 35,000	\$ 42,000	\$ 49,000
Net	-	\$ 35,000	\$ 500	-

Tree Planting (5000)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
Miscellaneous	\$ 26,120	-	\$ 28,000	\$ 35,000
Transfer Out	-	\$ 200,000	\$ 200,000	-
<i>Revenue</i>				
Fees	\$ 84,000	-	\$ 84,000	\$ 84,000
Net	\$ 57,880	\$ (200,000)	\$ (144,000)	\$ 49,000

City Utility (2230)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Water Meters</i>	\$ 219,108	\$ 130,000	\$ 125,000	\$ 133,000
<i>Revenue</i>				
<i>Water Meter Sales</i>	\$ 105,080	\$ 90,000	\$ 92,000	\$ 90,000
<i>Water Hookup Fee</i>	\$ 17,597	\$ 20,000	\$ 20,000	\$ 20,000
<i>Sewer Hookup Fee</i>	\$ 16,350	\$ 20,000	\$ 20,000	\$ 20,000
<i>Interest on Investments</i>	-	\$ 6,000	\$ 3,000	\$ 3,000
Total Revenue	\$ 139,027	\$ 136,000	\$ 135,000	\$ 133,000
Net	\$ (80,081)	\$ 6,000	\$ 10,000	-

Night to Unite (2500)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>National Nite Out</i>	\$ 5,520	\$ 5,520	-	\$ 5,200
<i>Revenue</i>				
<i>Donations</i>	\$ 4,000	\$ 5,200	\$ 2,000	\$ 5,200
<i>Transfers In</i>	\$ 1,000			
Total Revenue	\$ 5,000	\$ 5,200	\$ 2,000	\$ 5,200
Net	\$ (520)	-	\$ 2,000	-

Asset Forfeitures (2950)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Misc.</i>	\$ 62,026	-	-	-
<i>Transfer Out</i>	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Expenses	\$ 77,026	\$ 30,000	\$ 30,000	\$ 30,000
<i>Revenues</i>				
<i>Misc. Revenue</i>	\$ 26,923	\$ 30,000	\$ 30,000	\$ 30,000
Total Revenue	\$ 26,923	\$ 30,000	\$ 30,000	\$ 30,000
Net	\$ (50,103)	-	-	-

Tourism and Events	Fund 2900	Fund 2800	Fund 2805	Fund 2810	Fund 2820	Total Funds
	Cruise Night	West Fest	Taste of West Fargo	Arts Social	Street Fair	
<i>Revenues</i>						
<i>Interest</i>	-	-	-	-	-	-
<i>Sponsorships</i>	\$ 12,000	\$ 17,000	-	-	\$ 5,000	\$ 34,000
<i>Parade Participation Fees</i>	-	\$ 8,000	-	-	-	\$ 8,000
<i>Softball Registration</i>	-	\$ 1,375	-	-	-	\$ 1,375
<i>Vendor Fees</i>	\$ 2,000	\$ 1,300	-	-	\$ 5,000	\$ 8,300
<i>Ticket Sales</i>	-	-	\$ 2,500	-	-	\$ 2,500
Total Revenues	\$ 14,000	\$ 27,675	\$ 2,500	\$ 10,000	\$ 10,000	\$ 54,175
<i>Expenditures</i>						
<i>Advertising</i>	\$ 4,300	\$ 7,000	\$ 1,000	\$ 1,000	\$ 5,000	\$ 18,300
<i>Donations</i>	-	-	-	-	-	
<i>Printing & Mailing</i>	\$ 500	\$ 500	\$ 500	-	-	\$ 1,500
<i>Culture & Recreation</i>	\$ 6,700	\$ 19,000	\$ 500	\$ 1,500	\$ 5,000	\$ 32,700
Total Expenditures	\$ 11,500	\$ 26,500	\$ 2,000	\$ 2,500	\$ 10,000	\$ 52,500
<i>Excess (Deficiency) of Revenues</i>						
<i>Over Expenditures</i>	\$ 2,500	\$ 1,175	\$ 500	\$(2,500)	-	\$ 1,675
<i>Other Financing Sources (Uses):</i>						
<i>Transfers in</i>	E	-	-	\$ 2,500	\$ 5,000	\$ 7,500
Net	\$ 2,500	\$ 1,175	\$ 500	\$(2,500)	-	\$ 9,175

Vector Control (2200)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Mosquito Control</i>	\$ 128,584	\$ 100,000	\$ 115,000	\$ 100,000
<i>Revenues</i>				
<i>Vector Collections</i>	\$ 94,999	\$ 100,000	\$ 100,000	\$ 100,000
Net	\$ 33,585	-	\$ 15,000	-

Economic Development

The Economic Development fund is a special revenue fund with City sales tax as the primary source of revenue. Twenty-five percent of a 2% sales and use tax imposed on all purchases transfer to this fund from the sales tax fund. The dedication of the tax is for economic development and job creation.

Economic Development (2960)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
Attorney	\$ 31,505	\$ 20,000	\$ 20,000	\$ 20,000
Engineering	\$ 9,861	\$ 10,000	\$ 10,000	\$ 10,000
Misc. Printing and Mailing	-	\$ 3,000	\$ 3,000	\$ 3,000
Economic Development	\$ 1,061,056	\$ 1,520,010	\$ 1,520,010	\$ 998,457
Professional Services	\$ 60,000	\$ 15,000	\$ 15,000	\$ 15,000
Grant Money Purchases	\$ 1,514	-	-	-
Incentive Program Grants	\$ 62,868	\$ 600,000	\$ 525,000	\$ 525,000
Total Expenses	\$ 1,232,841	\$ 2,168,010	\$ 2,093,010	\$ 1,571,457
Other Expenses	\$ 149,452	\$ 291,043	\$ 291,043	\$ 258,807
<i>Revenues</i>				
Rent	\$ 40,000	\$ 10,000	\$ 10,000	\$ 20,000
Interest	-	\$ 5,000	\$ 5,000	\$ 2,500
Contributions from Private	\$ 193,710	-	-	-
Sponsorship-Naming Rights	\$ 30,000	-	-	-
Transfer In	\$ 2,801,872	\$ 2,571,850	\$ 2,571,850	\$ 2,122,500
Total Revenue	\$ 3,065,582	\$ 2,586,850	\$ 2,586,850	\$ 2,122,500
Net	\$ 1,683,289	\$ 127,797	\$ 202,797	\$ 292,236

Capital Improvements

The Capital Improvements fund is a special revenue fund with City sales tax as the primary source of revenue. Seventy-five percent of a 2% sales and use tax imposed on all purchases transfer to this fund from the sales tax fund. The dedication of the tax is for infrastructure and improvements.

Capital Improvements (2970)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>					
	<i>Contract Services</i>	\$ 1,600	-	-	\$ 5,000
	<i>Engineering</i>	\$ 261,189	-	-	\$ 195,000
	<i>Land and Real Property Purchase</i>	\$ 8,000	-	-	-
	<i>Capital Improvements</i>	\$ 25,209	\$ 250,000	\$ 250,000	\$ 350,000
	<i>Construction in Progress</i>	\$ 601	-	-	-
	<i>Consulting/Testing Fees</i>	\$ 1,173	-	-	-
	<i>Pavement Management</i>	\$ 7,853	-	-	\$ 5,000
	Total Expenses	\$ 305,625	\$ 250,000	\$ 250,000	\$ 555,000
<i>Other Expenses</i>	<i>Transfers Out</i>	\$ 448,358	\$ 7,710,550	\$ 7,710,550	\$ 5,940,000
	Total Expenses (All)	\$ 753,983	\$ 7,960,550	\$ 7,960,550	\$ 6,495,000
<i>Revenues</i>					
	<i>Special Assessments</i>	\$ 40,595	\$ 30,000	\$ 30,000	\$ 30,000
	<i>Interest</i>		\$ 100,000	\$ 100,000	\$ 50,000
	<i>Overdimensional Vehicle Permit</i>	\$ 158,410	\$ 115,000	\$ 115,000	\$ 115,000
	<i>Transfer In</i>	\$ 8,405,590	\$ 7,715,550	\$ 7,960,550	\$ 6,300,000
	Total Revenue	\$ 8,604,595	\$ 7,960,550	\$ 7,960,550	\$ 6,495,000
<i>Net</i>		\$ 7,850,612	-	-	-

South Facilities Hookup (2980)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>					
	<i>Buyout Agreement</i>	\$ 27,720	\$ 50,000	\$ 30,000	\$ 50,000
	Total Expenses	\$ 27,720	\$ 50,000	\$ 30,000	\$ 50,000
<i>Revenues</i>					
	<i>Sewer Hookup Fee</i>	\$ 267,560	\$ 45,000	\$ 45,000	\$ 50,000
	<i>Misc. Revenue</i>		\$ 21,300	\$ 10,000	\$ 10,650
	Total Revenue	\$ 267,560	\$ 66,000	\$ 55,000	\$ 60,650
<i>Net</i>		\$ 239,840	\$ 16,000	\$ 25,000	\$ 10,650

Debt Service Funds

Debt service is the amount of money required over a period to repay debts. It includes repayment of principal and interest, and lease payments (on business vehicles, for example). To the right is a table of the 2021 budgeted revenue and expenses for the open debt service funds for special assessment districts, TIF districts and water and sewer bonds. These debt services funds finance a variety of City projects. The total expenditures represent total debt payments for 2021 and total revenue represents projected special assessment and TIF collections.

Debt Service Description	318000 Revenue	710 Principal	720 Interest	740 Fees
RIB 2011C	\$ 580,000	\$ 380,000	\$ 202,260	\$ 1,232
RIB 2011B	\$ 200,000	-	-	-
RIB 2011A	\$ 200,000	-	-	-
2006 Sidewalk	\$ 7,000	-	-	-
RIB 2019A/RIB 2008C	\$ 407,500	\$ 465,000	\$ 45,570	\$ 612
RIB 2012B	\$ 301,500	\$ 595,000	\$ 5,504	\$ 1,172
GO 2009	\$ 955,000	\$ 810,000	\$ 144,248	\$ 1,004
NDPFA 2009	\$ 27,000	\$ 15,000	\$ 20,047	\$ 133
RIB 2019A/RIB 2009C	\$ 400,000	\$ 350,000	\$ 126,809	\$ 612
RIB 2010 A (refund of 2003E & 2004A)	\$ 605,000	-	-	-
RIB 2010B	\$ 388,000	\$ 280,000	\$ 136,359	\$ 1,228
RIB 2012A	\$ 910,000	\$ 660,000	\$ 294,809	\$ 1,232
2012 Sidewalk	\$ 12,500	\$ 20,000	\$ 675	\$ 1,226
RIB 2012C (Ref 2006B & 2005D)	\$ 735,000	-	-	-
RIB 2012D	\$ 2,368,000	\$ 1,485,000	\$ 627,220	\$ 1,236
RIB 2013A	\$ 1,015,000	\$ 695,000	\$ 284,100	\$ 1,236
RIB 2013B	\$ 910,000	\$ 600,000	\$ 335,434	\$ 1,240
2012 Sidewalk District (6050)	\$ 29,000	-	-	-
RIB 2014A	\$ 1,225,000	\$ 815,000	\$ 392,100	\$ 1,240
RIB 2014B	\$ 1,510,000	\$ 910,000	\$ 515,985	\$ 1,244
RIB 2015A	\$ 2,100,000	\$ 1,225,000	\$ 802,125	\$ 1,248
RIB 2015B	\$ 1,830,000	\$ 1,050,000	\$ 660,600	\$ 1,248
RIB 2016A	\$ 2,100,000	\$ 1,280,000	\$ 708,394	\$ 1,252
RIB 2017A	\$ 3,660,000	\$ 1,165,000	\$ 1,302,038	\$ 1,256
Definitive Warrants 2017 \$10 million	-	\$ 335,567	\$ 173,040	-
2018A Refunding	\$ 1,775,000	\$ 1,285,000	\$ 60,875	\$ 1,180
Definitive Warrants 2017 \$5 million	-	\$ 165,062	\$ 95,224	-
RIB 2018B	\$ 1,400,000	\$ 900,000	\$ 1,166,288	\$ 1,260
RIB 2019B	\$ 2,060,000	\$ 890,000	\$ 1,168,119	\$ 1,180
TIF WF 2 nd & 3 rd	\$ 95,000	-	-	-
TIF Sterling	\$ 320,000	-	-	-
TIF Butler	\$ 1,100,000	-	-	-
TIF Titan	\$ 550,000	\$ 40,000	\$ 10,155	\$ 1,238
TIF Meadow Brook/Sandhills 2018	\$ 34,000	-	-	-
Total Debt Service Funds	\$28,809,500	\$16,415,629	\$9,277,976	\$24,509
Other Debt Service Description	318000 Revenue	710 Principal	720 Interest	740 Fees
South Fire Station Note	-	\$ 84,960	-	-
Fire Engines Financing Lease	-	\$ 139,925	\$ 49,369	-
W&S Rev Bonds of 2012	-	\$ 470,000	\$ 194,241	\$ 1,028
W&S Rev Bonds of 2019	-	\$ 275,000	\$ 147,653	\$ 1,044
Total Other Debt Service		\$ 969,885	\$ 391,262	\$ 2,072

Proprietary Funds and Other Funds

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

The City assists the West Fargo Park District with the administrative process of assessing and collecting special assessment districts they create. Cass County collects the funds through property tax statements. The County transfers the funds to the City and the City transfers the funds to the West Fargo Park District

West Fargo Park District (451000)	2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Expenses</i>				
<i>Share of Specials</i>	\$ 449,248	\$ 371,000	\$ 784,930	\$ 371,000
<i>Revenue</i>				
<i>Special Assessments</i>	\$ 370,034	\$ 371,000	\$ 351,233	\$ 371,000
<i>Prepayments</i>	\$ 40,945	-	\$ 440,464	-
Total Revenues	\$ 410,979	\$ 371,000	\$ 791,697	\$ 371,000
<i>Net</i>	\$ (38,269)	-	\$ 6,767	-

Sanitation

The City of West Fargo Sanitation Division, under the Public Works Department, receives funds 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 division's staff includes a Sanitation Manager, Sanitation Foreman, Sanitation Operators and a Sanitation Welder Technician.

Responsibilities include:

- Collecting residential and commercial garbage collection;
- Coordinating with recycling contractor;
- Providing roll-off rentals;
- Managing the Transfer Station and inert landfill;
- Repairing equipment and materials; and
- Consulting with new and existing businesses on solid waste disposal problems.

Sanitation Enterprise (6010-450200)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
Revenue					
344200	Garbage Collections	\$ 3,206,613	\$ 3,377,839	\$ 4,415,476	\$ 3,377,839
344400	Inert Landfill	\$ 33,587	\$ 30,000	\$ 125,614	\$ 30,000
344600	Dumpster Collections	\$ 162,757	\$ 1,179,480	\$ 247,412	\$ 1,179,480
344700	Tipping Fees	\$ 45,014	\$ 61,391	\$ 51,102	\$ 61,391
360000	Miscellaneous	\$ 14,942	\$ 7,500	\$ 7,500	\$ 7,500
Total Revenues		\$ 3,462,913	\$ 4,656,210	\$ 4,847,104	\$ 4,656,210
Expenses					
110	Salaries	\$ 970,608	\$ 861,141	\$ 921,294	\$ 935,342
220	Social Security	\$ 69,542	\$ 67,790	\$ 66,950	\$ 71,554
230	Retirement	\$ 127,902	\$ 131,410	\$ 147,215	\$ 138,918
240	Workforce Safety Insurance	\$ 18,463	\$ 3,961	\$ 11,985	\$ 46,301
307	Contract Services	\$ 201	-	\$ 802	\$ 1,500
320	Health Insurance	\$ 125,558	\$ 163,792	\$ 140,236	\$ 156,715
323	Liability Insurance	-	-	-	\$ 20,000
340	Travel and Education	\$ 100	\$ 4,000	\$ 500	\$ 9,000
352	Heat	\$ 1,016	\$ 1,500	\$ 1,200	\$ 1,500
355	Landfill	\$ 1,044,395	\$ 1,197,000	\$ 1,050,000	\$ 1,197,000
357	Non-Landfill Disposal	-	\$ 12,000	\$ 12,000	\$ 12,000
360	Misc. Printing and Mailing	\$ 2,098	\$ 4,000	\$ 2,000	\$ 3,000
386	License Fees	-	\$ 250	\$ 250	\$ 250
387	Medical/Vaccines	-	\$ 2,000	\$ 100	\$ 2,000
399	Recruitment/Employee Testing	\$ 1,349	\$ 500	\$ 1,218	\$ 500
410	Office Supplies	\$ 630	\$ 1,200	\$ 1,267	\$ 1,200
420	Operation & Maintenance	\$ 633	\$ 10,000	\$ 22,000	\$ 10,000
422	Uniforms	\$ 6,527	\$ 9,000	\$ 6,896	\$ 9,000
424	Gas and Oil	\$ 142,908	\$ 145,000	\$ 127,764	\$ 145,000
427	Repairs	\$ 149,365	\$ 90,000	\$ 85,000	\$ 90,000
433	Shop Supplies	\$ 6,450	\$ 6,000	\$ 5,500	\$ 6,000
444	Property Damage-Repairs	\$ 1,137	-	-	\$ 1,000
490	Miscellaneous	-	\$ 1,000	\$ 1,000	\$ 1,000
639	Safety Expenses	\$ 1,600	\$ 3,000	\$ 3,000	\$ 3,000
641	Equipment-non depreciated	\$ 161	\$ 13,000	\$ 13,000	\$ 13,000
657	Leased Equipment	-	-	-	\$ 110,205
665	Dumpsters/Bins	\$ 46,264	\$ 42,000	\$ 43,572	\$ 66,000
870	Capitalized Assets	\$ 52,951	\$ 180,000	\$ 52,950	\$ 553,500
880	Cost Allocation	-	-	-	\$ 389,125
912	Clean up Week	-	\$ 1,000	-	\$ 1,000
913	Tire Purchases and Repair	\$ 43,709	\$ 45,000	\$ 39,126	\$ 45,000
914	Dumpster Repair	\$ 11,602	\$ 25,000	\$ 16,051	\$ 25,000
916	Recycle Expense	\$ 893,421	\$ 775,000	\$ 934,000	\$ 900,000
Total Expenses		\$ 3,746,419	\$ 4,052,278	\$ 3,756,643	\$ 4,964,610
Net		\$ (283,506)	\$ 603,932	\$ 1,090,461	\$ (308,400)

Water

The City of West Fargo Water Division, under the Public Works Department, receives funds through user fees for the supply of water. A rate increase took place in July 2020. The fees for water are a fixed monthly charge of \$7.25, and \$7.00 for every 1,000 gallons of water consumed.

The division's staff includes a Water Foreman, Water Crew Chief, Meter Technician, Diversion Superintendent and five Equipment Operators.

Responsibilities include:

- Overseeing projects operations;
- Maintaining 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.

The 2021 budget supports the addition of an Operations Manager and Equipment Operator.

Water Enterprise (6020-450000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
Revenue					
	Fees	\$ 118,090	\$ 120,000	\$ 104,900	\$ 120,000
	Water Charges	\$ 7,267,586	\$ 8,000,000	\$ 7,125,856	\$ 8,000,000
	Miscellaneous	\$ 62,171	\$ 70,000	\$ 60,000	\$ 70,000
	Rent	\$ 20,255	\$ 20,000	\$ 23,100	\$ 20,000
	SE Cass Water Resources	\$ 38,684	\$ 50,000	\$ 49,610	\$ 50,000
	Sump Pump Variance	\$ 38,363	\$ 40,000	\$ 35,000	\$ 40,000
	Permits	\$ 12,285	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenues		\$ 7,621,949	\$ 8,442,000	\$ 7,413,466	\$ 8,315,000
Expenses					
110	Salaries	\$ 1,317,227	\$ 1,377,938	\$ 1,514,054	\$ 665,883
209	Classified ads	-	\$ 500	\$ 500	\$ 500
220	Social Security	\$ 93,826	\$ 109,122	\$ 112,843	\$ 50,940
230	Retirement	\$ 176,775	\$ 210,273	\$ 194,499	\$ 97,036
240	Workforce Safety Insurance	\$ 6,924	6,338	\$ 19,176	\$ 10,338
320	Health Insurance	\$ 154,267	\$ 211,882	\$ 213,416	\$ 123,524
323	Liability Insurance	\$ 150,292	-	-	\$ 10,000
335	Water Testing	\$ 21,263	\$ 40,000	\$ 35,000	\$ 40,000
340	Travel & Education	\$ 20,737	\$ 15,000	\$ 2,500	\$ 20,000
345	Water Purchases	\$ 3,029,003	\$ 3,800,000	\$ 3,713,728	\$ 3,800,000
351	Lights/Electricity	\$ 416,206	-	\$ 355,478	\$ 225,000
356	Telephone	\$ 37,173	\$ 23,000	\$ 37,057	\$ 23,000
360	Misc. Printing & Mailing	\$ 100,041	\$ 93,000	\$ 88,990	\$ 93,000
382	Radio Repair	-	\$ 500	\$ 500	\$ 500
387	Medical/Vaccines	-	\$ 375	\$ 680	\$ 375
394	Gravel and Mix	\$ 2,191	\$ 40,000	\$ 25,000	\$ 40,000
399	Recruitment	\$ 1,127	\$ 500	\$ 1,323	\$ 500
410	Office Supplies	\$ 1,157	\$ 2,500	\$ 1,500	\$ 2,500
412	Locates	\$ 15,432	\$ 20,000	\$ 15,500	\$ 20,000
420	Operation/Maintenance new	\$ 16	\$ 30,000	\$ 22,000	\$ 30,000
422	Uniforms	\$ 4,583	\$ 4,625	\$ 4,600	\$ 4,625
424	Gas and Oil	\$ 87,782	\$ 85,000	\$ 60,223	\$ 85,000
427	Repairs	\$ 47,794	\$ 65,000	\$ 49,000	\$ 65,000
430	Alarms/SCADA	-	\$ 15,000	\$ 5,000	\$ 15,000
431	Lab Supplies	\$ 260	\$ 1,500	\$ 1,000	\$ 1,500
432	Tools	\$ 11,379	\$ 15,000	\$ 14,000	\$ 15,000
433	Shop Supplies	\$ 7,610	\$ 13,000	\$ 9,000	\$ 13,000
438	Repair to Water Lines	\$ 94,429	\$ 150,000	\$ 125,000	\$ 150,000
610	Vehicles Purchased	-	-	-	\$ 96,000
639	Safety Expenses	\$ 5,417	\$ 8,000	\$ 7,500	\$ 8,000
641	Equipment-Non Depreciated	\$ 6,920	\$ 4,500	\$ 4,500	\$ 5,000
657	Equipment Lease	\$ 20,025	\$ 20,025	\$ 20,025	\$ 20,025
667	Memberships	\$ 3,888	\$ 9,000	\$ 5,000	\$ 5,000
751	Pub/Tech Manuals/Software	\$ 96	\$ 3,250	\$ 3,250	\$ 3,250
822	Fees for State Health Dept.	\$ 245	\$ 2,500	\$ 2,500	\$ 1,500
870	Capitalized Assets – Over \$5,000	-	\$ 55,000	\$ 62,290	\$ 175,000
880	Cost Allocation	-	-	-	\$ 499,593
Total Operation Expenses		\$ 6,109,500	\$ 6,585,813	\$ 7,015,826	\$ 6,429,589

Water Enterprise (CONTINUED)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
Debt Services					
710	Principal	\$ 430,000	\$ 690,000	\$ 690,000	\$ 745,000
720	Interest	\$ 430,271	\$ 580,406	\$ 453,406	\$ 341,894
740	Service Charges	\$ 1,646	\$ 2,072	\$ 2,072	\$ 2,072
Total Debt Service		\$ 861,917	\$ 1,272,478	\$ 1,145,478	\$ 1,088,966
Total Expenses		\$ 6,971,417	\$ 7,858,291	\$ 8,161,304	\$ 7,518,55
Net		\$ 650,532	\$ 583,709	\$ (747,838)	\$ 796,445

Sewer

The City of West Fargo Sewer Division, under the Public Works Department, receives funds through user fees for the use and maintenance of the City's storm and sanitary sewer network. A new rate increase took place in July 2020. The fee for sewer are based on the same metered water consumption used to calculate a resident's water bill and includes a fixed monthly service fee of \$9 and \$4 for every 1,000 gallons. Sewer usage charges also stop accruing at 8,000 gallons for residential customers.

The division's staff includes a Sewer Foreman, Sewer Crew Chief and Industrial Pretreatment Coordinator.

Responsibilities include:

- Overseeing projects and maintaining 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.

Sewer Enterprise (6025-450000)		2019 Actual	2020 Budget	2020 Projected	2021 Budget
<i>Revenue</i>					
	Sewer Charges	\$ 1,571,387	\$ 3,200,000	\$ 1,601,492	\$ 4,510,000
	Total Revenues	\$ 1,571,387	\$ 3,200,000	\$ 1,601,492	\$ 4,510,000
<i>Expenses</i>					
110	Salaries	\$ 444,820	\$ 451,173	\$ 438,392	\$ 596,546
160	Lagoon misc.	\$ 1,391	\$ 35,000	\$ 15,000	\$ 70,000
209	Classified ads	-	\$ 500	\$ 500	\$ 500
220	Social Security	\$ 31,572	\$ 37,900	\$ 31,937	\$ 45,636
230	Retirement	\$ 51,425	\$ 68,849	\$ 69,003	\$ 85,692
240	Workforce Safety Insurance	\$ 3,231	\$ 2,075	\$ 6,279	\$ 10,338
320	Health Insurance	\$ 52,822	\$ 78,671	\$ 54,617	\$ 93,413
321	Property Insurance	\$ 8,517	\$ 20,000	\$ 25,433	\$ 20,000
323	Liability Insurance	-	-	-	\$ 10,000
335	Water Testing	\$ 27,793	\$ 12,000	\$ 15,000	\$ 12,000
347	Sewer Treatment Purchases	\$ 173,292	\$ 1,250,000	\$ 1,196,964	\$ 1,916,250
351	Lights/Electricity	-	\$ 460,000	\$ 75,000	\$ 225,000
352	Heat and Natural Gas	-	\$ 40,000	-	\$ 40,000
356	Telephone	-	\$ 13,500	\$ 10,000	\$ 13,500
360	Misc. Printing & Mailing	\$ 3,305	\$ 5,000	\$ 4,500	\$ 5,000
382	Radio Repair	-	\$ 500	\$ 500	\$ 500
387	Medical/Vaccines	\$ 392	\$ 375	\$ 375	\$ 375
394	Gravel and Mix	-	\$ 25,000	\$ 10,000	\$ 25,000
410	Office Supplies	\$ 571	\$ 2,000	\$ 1,500	\$ 2,000
419	Operation/Maintenance	\$ 1,005	\$ 10,000	\$ 1,500	\$ 10,000
422	Uniforms	\$ 2,415	\$ 4,625	\$ 2,987	\$ 4,625
423	Chemicals	\$ 119,281	\$ 75,000	\$ 102,617	\$ 105,000
424	Gas and Oil	\$ 20,355	\$ 67,750	\$ 15,452	\$ 67,750
427	Repairs	\$ 18,031	\$ 40,000	\$ 35,500	\$ 40,000
430	Alarms/SCADA	\$ 15,285	\$ 50,000	\$ 31,026	\$ 30,000
431	Lab Supplies	\$ 1,952	\$ 1,500	\$ 1,000	\$ 1,500
432	Tools	\$ 14,407	\$ 15,000	\$ 12,000	\$ 15,000
433	Shop Supplies	\$ 8,585	\$ 10,000	\$ 9,000	\$ 10,000
437	Repairs to Manholes	\$ 21,344	\$ 100,000	\$ 80,000	\$ 100,000
439	Repair to Sewer Lines	\$ 11,313	\$ 40,000	\$ 32,000	\$ 40,000
490	Miscellaneous	\$ 1,478	\$ 2,500	\$ 2,500	\$ 2,500
639	Safety Expenses	\$ 8,732	\$ 10,000	\$ 10,832	\$ 10,000
641	Equipment-Non Depreciated	-	\$ 26,000	\$ 20,000	\$ 26,000
657	Equipment Lease	-	\$ 75,500	\$ 75,500	\$ 76,027
667	Memberships	-	\$ 5,000	-	\$ 5,000
751	Pub/tech manuals/software	\$ 419	\$ 3,250	\$ 1,200	\$ 3,250
822	Fees for State Health Dept.	-	\$ 2,500	\$ 2,500	\$ 2,500
825	Lift Station Repair	\$ 107,241	\$ 75,000	\$ 65,000	\$ 75,000
826	Storm Sewer Lift station	\$ 2,772	\$ 40,000	\$ 35,000	\$ 40,000
827	Retention Pond Repair	-	\$ 30,000	\$ 20,000	\$ 30,000
870	Capitalized Assets	-	-	-	\$ 121,000
880	Cost Allocation	-	-	-	\$ 441,001
890	Transfers Out	-	\$ 55,985	\$ 55,985	\$ 187,000
	Total Expenses	\$ 1,284,933	\$ 3,388,903	\$ 2,647,599	\$ 4,629,903
Net		\$ 286,454	\$ (188,903)	\$ (1,046,107)	\$ (119,903)