



THE REGULAR MONTHLY MEETING OF THE BOARD OF COMMISSIONERS OF THE PARK DISTRICT OF THE CITY OF FARGO WILL BE HELD ON **TUESDAY, AUGUST 2, 2022, AT 5:30 P.M.** IN THE BOARD ROOM OF THE PARK DISTRICT OFFICES AT 701 MAIN AVENUE, FARGO, WITH PRESIDENT DAWN MORGAN, PRESIDING. **Please note:** This is an in person and MS Teams Live Event. Members of the public and media can view the live meeting at www.fargoparks.com/news/park-board-meeting-august-agenda-2022

Consent Agenda - approve the following:

- a. Minutes - July 12, 2022
- b. July Bills
- c. Order of Agenda
- d. Approve updated Valley Senior Services Transit Drug and Alcohol Policy and Fleet Maintenance Plan.
- e. Approve request to solicit for bids for Park Division Equipment.

Regular Agenda

1. Recognition of Audience/Public Comments
2. Director's Report
3. Board to review and consider for approval scope of the Island Park Pool Project; Dave Leker and Tony Wolf, presenters.
4. Board to review and consider approval of an Initial Resolution Providing for the Issuance of General Obligation Park Facilities Bonds, Series 2023B; Broc Lietz, presenter.
5. Board to consider approval of recommendation from Fargo Park District Foundation on Grant Match Program grant applications; Brian Arett, presenter.
6. Board to receive preliminary 2023 budget; Dave Leker, presenter.

Individuals who wish to attend Park Board meetings but need special arrangements or would like to address the Board, please contact the Fargo Park District office at 499-6060 by noon on the Monday before the Board Meeting.

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF COMMISSIONERS
OF THE FARGO PARK DISTRICT OF JULY 12, 2022**

The regular monthly meeting of the Board of Commissioners of the Park District of the City of Fargo was held on Tuesday, July 12, 2022, at 5:30 p.m. at the Fargo Park District office at 701 Main Avenue, Fargo, North Dakota and via Microsoft Teams. Present at the meeting were Commissioners Jerry Rostad, Aaron Hill, Dawn Morgan, Vicki Dawson and Joe Deutsch. Also present were: Dave Leker, Broc Lietz, Carolyn Boutain, Brian Arett, Kevin Boe, Dave Bietz and attorney Jeff Gunkelman.

Election of Officers

Commissioner Vicki Dawson nominated Commissioner Dawn Morgan as President and Joe Deutsch as Vice President. Upon call of the roll, the nominations passed unanimously.

Approval of Consent Agenda

Commissioner Joe Deutsch moved and Commissioner Vicki Dawson seconded a motion to approve the following actions on the consent agenda:

- (a) The minutes from the June 14, 2022 meeting;
- (b) The June 2022 bills;
- (c) Amended Order of the Agenda;
- (d) Agreement between Cass Clay Disc Golf Club and Fargo Park District as presented to the Board
- (e) Request to solicit for bids for the Sports Arena Roofing Project
- (f) Request to solicit for bids for the Metro Recreation Center Roofing Project.

Upon call of the roll, the motion passed unanimously.

Director's Report

Each Director presented on this matter and provided an informational update to the Board on their respective department. No action was taken on this matter.

Fargo Post 400 Baseball Presentation

Jeff Gould of Fargo Post 400 Baseball presented to the Board on the status of Fargo Post 400 Baseball and its partnership with the Fargo Park District.

Approval of Bank Resolution

Broc Lietz presented to the Board on this matter. It was noted that updating the banking resolutions is standard procedure when there is a change in the officers.

Commissioner Vicki Dawson moved and Commissioner Aaron Hill seconded a motion to approve the Bank Resolution as presented to the Board. Upon call of the roll, the motion passed unanimously.

Approval for Staff to Apply for Land and Water Conservation Fund Grant

Dave Bietz presented to the Board on this matter. It was noted that Park District staff became aware of a grant opportunity through the North Dakota Land and Water Conservation Fund under the North Dakota Parks and Recreation. It was noted that the Park District will put in a grant request to go toward Island Park Pool.

Commissioner Aaron Hill moved and Commissioner Joe Deutsch seconded a motion to approve staff to apply for the Land and Water Conservation Fund Grant as presented to the Board. Upon call of the roll, the motion passed unanimously.

At the conclusion of the above agenda items, a motion to adjourn was made and seconded, and upon unanimous consent the meeting adjourned at approximately 6:30 p.m.

Dave Leker, Clerk



Valley
Senior Services

Memo

Date: July 27, 2022

To: Fargo Park Board Commissioners

From: Paul Grindeland, Transportation Manager – Valley Senior Services (VSS)

Re: Consent Agenda Item No. (d) – Approve updated Valley Senior Services Transit Drug and Alcohol Testing Policy and Fleet Maintenance Plan

The North Dakota Department of Transportation (NDDOT) periodically requires all transit agencies to update transit related policies.

The Drug and Alcohol Testing and Maintenance Policies for review are both templates provided by NDDOT; VSS adopts these templates as written. The updated policies contain only a few minimal changes compared to the current versions.

I am asking for approval of the updated VSS Transit Drug and Alcohol Testing Policy and the VSS Transit Maintenance Plan as submitted.

It was recommended at the July 27, 2022 Budget/Facilities Committee Meeting to bring this to the full board on the Consent Agenda for consideration and approval.

Please feel free to contact me prior to the meeting with questions.

Thank you.

Sample Motion: I make a motion to approve the updated VSS Transit Drug and Alcohol Testing Policy and the VSS Transit Maintenance Plan as submitted.

DRUG AND ALCOHOL TESTING POLICY
Valley Senior Services
Adopted as of:

A. PURPOSE

- 1) The Valley Senior Services provides public transit and paratransit services for the residents of Fargo/West Fargo/Moorhead/Dilworth and Cass, Traill, Steele, Richland, Ransom, Sargent, and rural Grand Forks Counties. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. In keeping with this mission, Valley Senior Services declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited for all employees.

- 2) Additionally, the purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates urine drug testing and breath alcohol testing for safety-sensitive positions, and prohibits performance of safety-sensitive functions when there is a positive test result, or a refusal to test. The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of urine and breath specimens.

- 3) Any provisions set forth in this policy that are included under the sole authority of Valley Senior Services and are not provided under the authority of the above named Federal regulations are underlined. Tests conducted under the sole authority of Valley Senior Services will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

B. APPLICABILITY

This Drug and Alcohol Testing Policy applies to all safety-sensitive employees (full- or part-time) when performing safety sensitive duties. See Attachment A for a list of employees and the authority under which they are included.

A safety-sensitive function is operation of public transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), maintenance of a revenue service vehicle or equipment used in revenue service, security personnel who carry firearms, dispatchers or persons controlling the movement of revenue service vehicles and any transit employee who operates a non-revenue service vehicle that requires a Commercial Driver's License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions. Volunteers are considered safety sensitive and subject to testing if they are required to hold a CDL, or receive remuneration for service in excess of actual expense.

C. DEFINITIONS

Accident: An occurrence associated with the operation of a vehicle even when not in revenue service, if as a result:

- a. An individual dies;
- b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
- c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Adulterated specimen: A specimen that has been altered, as evidenced by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

Alcohol: The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

Alcohol Concentration: Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

Aliquot: A fractional part of a specimen used for testing, It is taken as a sample representing the whole specimen.

Canceled Test: A drug or alcohol test that has a problem identified that cannot be or has not been corrected, or which is cancelled. A canceled test is neither positive nor negative.

Confirmatory Drug Test: A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify the presence of a specific drug or metabolite.

Confirmatory Validity Test: A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

Covered Employee Under FTA Authority: An employee who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

Designated Employer Representative (DER): An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

DOT, The Department, DOT Agency: These terms encompass all DOT agencies, including, but not limited to, the Federal Aviation Administration (FAA), the Federal Railroad Administration (FRA), the Federal Motor Carrier Safety Administration (FMCSA), the Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), the Pipeline and Hazardous Materials Safety Administration (PHMSA), and the Office of the Secretary (OST). For purposes of 49 CFR Part 40, the United States Coast Guard (USCG), in the Department of Homeland Security, is considered to be a DOT agency for drug testing purposes. These terms include any designee of a DOT agency.

Dilute specimen: A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

Disabling damage: Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated

but would have been further damaged if so operated but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Evidentiary Breath Testing Device (EBT): A device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations, and appears on ODAPC's Web page for "Approved Evidential Breath Measurement Devices" because it conforms with the model specifications available from NHTSA.

Initial Drug Test: (Screening Drug Test) The test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

Initial Specimen Validity Test: The first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid

Invalid Result: The result reported by an HHS-certified laboratory in accordance with the criteria established by the HHS Mandatory Guidelines when a positive, negative, adulterated, or substituted result cannot be established for a specific drug or specimen validity test.

Laboratory: Any U.S. laboratory certified by HHS under the National Laboratory Certification program as meeting standards of Subpart C of the HHS Mandatory Guidelines for Federal Workplace Drug Testing Programs; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under this part.

Limit of Detection (LOD): The lowest concentration at which a measurand can be identified, but (for quantitative assays) the concentration cannot be accurately calculated.

Limit of Quantitation: For quantitative assays, the lowest concentration at which the identity and concentration of the measurand can be accurately established.

Medical Review Officer (MRO): A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result, together with his/her medical history, and any other relevant bio-medical information.

Negative Dilute: A drug test result which is negative for the five drug/drug metabolites but has creatinine and specific gravity values that are lower than expected for human urine.

Negative result: The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen. An alcohol concentration of less than 0.02 BAC is a negative test result.

Non-negative test result: A urine specimen that is reported as adulterated, substituted, invalid, or positive for drug/drug metabolites.

Oxidizing Adulterant: A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites or affects the reagents in either the initial or confirmatory drug test.

Performing (a safety-sensitive function): A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

Positive result: The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

Prohibited drug: Identified as marijuana, cocaine, opioids, amphetamines, or phencyclidine as specified in 49 CFR Part 40, as amended.

Reconfirmed: The result reported for a split specimen when the second laboratory is able to corroborate the original result reported for the primary specimen.

Rejected for Testing: The result reported by an HHS- Certified laboratory when no tests are performed for specimen because of a fatal flaw or a correctable flaw that has not been corrected.

Revenue Service Vehicles: All transit vehicles that are used for passenger transportation service.

Safety-sensitive functions: Employee duties identified as:

- (1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.

- (2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
- (3) Maintaining a revenue service vehicle or equipment used in revenue service.
- (4) Controlling the movement of a revenue service vehicle and
- (5) Carrying a firearm for security purposes.

Split Specimen Collection: A collection in which the urine collected is divided into two separate bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

Substance Abuse Professional (SAP): A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed or certified marriage and family therapist, or drug and alcohol counselor (certified by an organization listed at <https://www.transportation.gov/odapc/sap>) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

Substituted specimen: A urine specimen with creatinine and specific gravity values that are so diminished or so divergent that they are not consistent with normal human urine.

Test Refusal: The following are considered a refusal to test if the employee:

- (1) Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
- (2) Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
- (3) Fail to attempt to provide a breath or urine specimen. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
- (4) In the case of a directly-observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
- (5) Fail to provide a sufficient quantity of urine or breath without a valid medical explanation.
- (6) Fail or decline to take a second test as directed by the collector or the employer for drug testing.
- (7) Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
- (8) Fail to cooperate with any part of the testing process.
- (9) Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly-observed test.

- (10) Possess or wear a prosthetic or other device used to tamper with the collection process.
- (11) Admit to the adulteration or substitution of a specimen to the collector or MRO.
- (12) Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
- (13) Fail to remain readily available following an accident.
- (14) As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

Vehicle: A bus, electric bus, van, automobile, rail car, trolley car, trolley bus, or vessel. A public transit vehicle is a vehicle used for public transportation or for ancillary services.

Verified negative test: A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use at or above the minimum cutoff levels established by the Department of Health and Human Services (HHS).

Verified positive test: A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use at or above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

Validity testing: The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all urine specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted.

D. EDUCATION AND TRAINING

- 1) Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.
- 2) All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable

suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.

E. PROHIBITED SUBSTANCES

1) Prohibited substances addressed by this policy include the following.

- a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1308.11 through 1308.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to: marijuana, amphetamines, opioids, phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. It is important to note that the use of marijuana in any circumstances remains completely prohibited for any safety-sensitive employee subject to drug testing under USDOT regulations. The use of marijuana in any circumstance (including under state recreational and/or medical marijuana laws) by a safety-sensitive employee is a violation of this policy and a violation of the USDOT regulation 49 CFR Part 40, as amended.

Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA authority be tested for marijuana, cocaine, amphetamines, opioids, and phencyclidine as described in this policy. Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

- b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to a Valley Senior Services supervisor and the employee is required to provide a written release from his/her doctor or pharmacist indicating that the employee can perform his/her safety-sensitive functions.

- c. Alcohol: The use of beverages containing alcohol (including mouthwash, medication, food, candy) or any other substances containing alcohol in a manner which violates the conduct listed in this policy is prohibited.

F. PROHIBITED CONDUCT

- 1) Illegal use of the drugs listed in this policy and as defined in 49 CFR Part 40, as amended is prohibited at all times. All covered employees are prohibited from reporting for duty or remaining on duty if they have used a prohibited drug as defined in 49 CFR Part 40, as amended.
- 2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline for not fulfilling his/her on-call responsibilities.
- 3) The Transit Department shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol
- 4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater regardless of when the alcohol was consumed.
 - a. An employee with a breath alcohol concentration which measures 0.02-0.039 is not considered to have violated the USDOT-FTA drug and alcohol regulations, provided the employee hasn't consumed the alcohol within four (4) hours of performing a safety-sensitive duty. However, if a safety-sensitive employee has a breath alcohol concentration of 0.02-0.039, USDOT-FTA regulations require the employee to be removed from the performance of safety-sensitive duties until:
 - i. The employee's alcohol concentration measures less than 0.02; or
 - ii. The start of the employee's next regularly scheduled duty period, but not less than eight hours following administration of the test.

- 5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.
- 6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.
- 7) Valley Senior Services, under its own authority, also prohibits the consumption of alcohol at all times the employee is on duty, or anytime the employee is in uniform.
- 8) Consistent with the Drug-free Workplace Act of 1988, all Valley Senior Services employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of prohibited substances in the work place including transit system premises and transit vehicles.

G. DRUG STATUTE CONVICTION

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Valley Senior Services management of any criminal drug statute conviction for a violation occurring in the workplace within five days after such conviction. Failure to comply with this provision shall result in disciplinary action as defined in Section Q of this policy.

H. TESTING REQUIREMENTS

- 1) Analytical urine drug testing and breath testing for alcohol will be conducted as required by 49 CFR Part 40 as amended. All employees covered under FTA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in Section K, L, M, and N of this policy, and return to duty/follow-up.
- 2) A drug test can be performed any time a covered employee is on duty. A reasonable suspicion, random, or follow-up alcohol test can only be performed just before, during, or after the performance of a safety-sensitive job function. Under Valley Senior Services authority, a non-DOT alcohol test can be performed any time a covered employee is on duty.

- 3) All covered employees will be subject to urine drug testing and breath alcohol testing as a condition of ongoing employment with Valley Senior Services. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in Section Q of this policy.

I. DRUG TESTING PROCEDURES

- 1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.
- 2) The drugs that will be tested for include marijuana, cocaine, opioids, amphetamines, and phencyclidine. After the identity of the donor is checked using picture identification, a urine specimen will be collected using the split specimen collection method described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT Custody and Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary urine specimen. For those specimens that are not negative, a confirmatory Gas Chromatography/Mass Spectrometry (GC/MS) or Liquid Chromatography/Mass Spectrometry (LC/MS) test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the GC/MS or LC/MS test are at or above the minimum thresholds established in 49 CFR Part 40, as amended.
- 3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substitute, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will

subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found, the test will be verified positive or refusal to test and reported to Valley Senior Services. If a legitimate explanation is found, the MRO will report the test result as negative.

- 4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.
- 5) Any covered employee who questions the results of a required drug test may request that the split sample be tested. The split sample test must be conducted at a second HHS-certified laboratory. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. Valley Senior Services will ensure that the cost for the split specimen analysis is covered in order for a timely analysis of the sample, however Valley Senior Services will seek reimbursement for the split sample test from the employee.
- 6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled.
- 7) The split specimen will be stored at the initial laboratory until the analysis of the primary specimen is completed. If the primary specimen is negative, the split will be discarded. If the primary specimen is positive, it will be retained in frozen storage for one year and the split specimen will also be retained for one year. If the primary is positive, the primary and the split will be retained for longer than one year for testing if so requested by the employee through the Medical Review Officer, or by the employer, by the MRO, or by the relevant DOT agency.
- 8) Observed collections

- a. Consistent with 49 CFR Part 40, as amended, collection under direct observation (by a person of the same gender) with no advance notice will occur if:
 - i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to Valley Senior Services that there was not an adequate medical explanation for the result;
 - ii. The MRO reports to Valley Senior Services that the original positive, adulterated, or substituted test result had to be cancelled because the test of the split specimen could not be performed;
 - iii. The laboratory reported to the MRO that the specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the specimen as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1)).
 - iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen;
 - v. The temperature on the original specimen was out of range;
 - vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with.
 - vii. All follow-up-tests; or
 - viii. All return-to-duty tests

J. ALCOHOL TESTING PROCEDURES

- 1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). A list of approved EBTs can be found on ODAPC's Web page for "Approved Evidential Breath Measurement Devices". Alcohol screening tests may be performed using a non-evidential testing device (alcohol screening device (ASD)) which is also

approved by NHTSA. A list of approved ASDs can be found on ODAPC's Web page for "Approved Screening Devices to Measure Alcohol in Bodily Fluids". If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number. This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee and to maintain the integrity of the alcohol testing procedures and validity of the test result.

- 2) A confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in Section Q. of this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours or for the duration of the work day whichever is longer and will be subject to the consequences described in Section Q of this policy. An alcohol concentration of less than 0.02 will be considered a negative test.
- 3) Valley Senior Services affirms the need to protect individual dignity, privacy, and confidentiality throughout the testing process. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor inconsistencies or procedural flaws that do not impact the test result will not result in a cancelled test.
- 4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

K. PRE-EMPLOYMENT TESTING

- 1) All applicants for covered transit positions shall undergo urine drug testing prior to performance of a safety-sensitive function.

- a. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.
- b. An employee shall not be placed, transferred or promoted into a position covered under FTA authority or company authority until the employee takes a drug test with verified negative results.
- c. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded and the applicant will be provided with a list of at least two (2) USDOT qualified Substance Abuse Professionals. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.
- d. When an employee being placed, transferred, or promoted from a non-covered position to a position covered under FTA authority or company authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with Section Q herein.
- e. If a pre-employment test is canceled, Valley Senior Services will require the applicant to take and pass another pre-employment drug test.
- f. In instances where a FTA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more regardless of reason, and during that period is not in the random testing pool the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to the conduct of safety-sensitive job functions.
- g. Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- h. Applicants are required (even if ultimately not hired) to provide Valley Senior Services with signed written releases requesting

USDOT drug and alcohol records from all previous, USDOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. *Valley Senior Services* is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a USDOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a USDOT covered employer, the applicant must provide Valley Senior Services proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

L. REASONABLE SUSPICION TESTING

- 1) All Valley Senior Services FTA covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after the performance of a safety-sensitive job function. However, under Valley Senior Services' authority, a non-DOT reasonable suspicion alcohol test may be performed any time the covered employee is on duty. A reasonable suspicion drug test can be performed any time the covered employee is on duty.

- 2) Valley Seniors Services shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in Section Q of this policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in Section Q of this policy.

- 3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the Valley Senior Services.
- 4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with Section Q of this policy. Valley Senior Services shall place the employee on administrative leave in accordance with the provisions set forth under Section Q of this policy. Testing in this circumstance would be performed under the direct authority of the Valley Senior Services. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in Sections L through N of this policy or the associated consequences as specified in Section Q.

M. POST-ACCIDENT TESTING

- 1) **FATAL ACCIDENTS** – A covered employee will be required to undergo urine and breath testing if they are involved in an accident with a transit vehicle, whether or not the vehicle is in revenue service at the time of the accident, that results in a fatality. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision.
- 2) **NON-FATAL ACCIDENTS** – A post-accident test of the employee operating the public transportation vehicle will be conducted if an accident occurs and at least one of the following conditions is met:
 - a. The accident results in injuries requiring immediate medical treatment away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident.
 - b. One or more vehicles incurs disabling damage as a result of the occurrence and must be transported away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident

In addition, any other covered employee whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision, will be tested.

As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.

The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours of the accident for alcohol, and no longer than 32 hours for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.

Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident, or until he/she undergoes a post-accident alcohol test.

An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.

Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.

In the rare event that Valley senior Services is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), Valley Senior Services may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

N. RANDOM TESTING

- 1) All covered employees will be subjected to random, unannounced testing. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of safety-sensitive employees. Employees who may be covered under company authority will be selected from a pool of non-DOT-covered employees.
- 2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.
- 3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates set each year by the FTA administrator. The current year testing rates can be viewed online at <https://www.transportation.gov/odapc/random-testing-rates>.
- 4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.
- 5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained separately from the testing pool of non-safety-sensitive employees that are included solely under Valley Senior Services authority.
- 6) Random tests can be conducted at any time during an employee's shift for drug testing. Alcohol random tests can only be performed just before, during, or just after the performance of a safety sensitive duty. However, under Valley Senior Services' authority, a non-DOT random alcohol test may be performed any time the covered employee is on duty. Testing can occur during the beginning, middle, or end of an employee's shift.
- 7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

O. RETURN-TO-DUTY TESTING

Valley Senior Services will terminate the employment of any employee that tests positive or refuses a test as specified in section Q of this policy. However, in the rare event an employee is reinstated with court order or other action beyond the control of the transit system, the employee must complete the return-to-duty process prior to the performance of safety-sensitive functions. All covered employees who previously tested positive on a drug or alcohol test or refused a test, must test negative for drugs, alcohol (below 0.02 for alcohol), or both and be evaluated and released by the Substance Abuse Professional before returning to work. Following the initial assessment, the SAP will recommend a course of rehabilitation unique to the individual. The SAP will recommend the return-to-duty test only when the employee has successfully completed the treatment requirement and is known to be drug and alcohol-free and there are no undue concerns for public safety. The SAP will determine whether the employee returning to duty will require a return-to-duty drug test, alcohol test, or both.

P. FOLLOW-UP TESTING

Covered employees that have returned to duty following a positive or refused test will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty test. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate and in addition to the random, post-accident, reasonable suspicion and return-to-duty testing.

In the instance of a self-referral or a management referral, the employee will be subject to non-USDOT follow-up tests and follow-up testing plans modeled using the process described in 49 CFR Part 40. However, all non-USDOT follow-up tests and all paperwork associated with an employee's return-to-work agreement that was not precipitated by a positive test result (or refusal to test) does not constitute a violation of the Federal regulations will be conducted under company authority and will be performed using non-DOT testing forms.

Q. RESULT OF DRUG/ALCOHOL TEST

- 1) Any covered employee that has a verified positive drug or alcohol test, or test refusal, will be removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, and will be

provided with a list of at least two (2) USDOT qualified Substance Abuse Professionals (SAP) for assessment, and will be terminated.

- 2) Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- 3) Refusal to submit to a drug/alcohol test shall be considered equivalent to a positive test result and a direct act of insubordination and shall result in termination and referral to a list of USDOT qualified SAPs. A test refusal is defined as any of the following circumstances:
 - a. Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
 - b. Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
 - c. Fail to attempt to provide a breath or urine specimen. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
 - d. In the case of a directly-observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
 - e. Fail to provide a sufficient quantity of urine or breath without a valid medical explanation.
 - f. Fail or decline to take a second test as directed by the collector or the employer for drug testing.
 - g. Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
 - h. Fail to cooperate with any part of the testing process.
 - i. Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly-observed test.
 - j. Possess or wear a prosthetic or other device used to tamper with the collection process.
 - k. Admit to the adulteration or substitution of a specimen to the collector or MRO.
 - l. Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
 - m. Fail to remain readily available following an accident.
 - n. As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

- 4) An alcohol test result of ≥ 0.02 to ≤ 0.039 BAC shall result in the removal of the employee from duty for eight hours or the remainder of the work day whichever is longer. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to a NONDOT alcohol test with a result of less than 0.02 BAC.
- 5) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:
 - a. Mandatory referral for an assessment by an employer approved counseling professional for assessment, formulation of a treatment plan, and execution of a return-to-work agreement;
 - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from Valley Senior Services employment.
 - i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as described in Section P of this policy; however, all follow-up testing performed as part of a return-to-work agreement required under section Q of this policy is under the sole authority of Valley Senior Services and will be performed using non-DOT testing forms.
 - c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. **All tests conducted as part of the return-to-work agreement will be conducted under company authority and will be performed using non-DOT testing forms.**
 - d. **A self-referral or management referral to the employer's counseling professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in Section Q of this policy.**
 - e. Periodic unannounced follow-up drug/alcohol testing conducted as a result of a self-referral or management referral which results in a verified positive shall be considered a positive test result in relation to the progressive discipline defined in Section Q of this policy.
 - f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with Valley Senior Services.

- g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.
- 6) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.

R. GRIEVANCE AND APPEAL

The consequences specified by 49 CFR Part 40.149 (c) for a positive test or test refusal is not subject to arbitration.

S. PROPER APPLICATION OF THE POLICY

Valley Senior Services is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

T. INFORMATION DISCLOSURE

- 1) Drug/alcohol testing records shall be maintained by the Valley Senior Services Drug and Alcohol Program Manager and, except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without express written consent of the tested employee.
- 2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.
- 3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need-to-know basis.
- 4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.

- 5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the proceeding.
- 6) Records will be released to the National Transportation Safety Board during an accident investigation.
- 7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.
- 8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.
- 9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over Valley Senior Services or the employee.
- 10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken
- 11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

This Policy was adopted by the *Fargo Park Board* on

President, Fargo Park Board

Attachment A

Job Title Job Duties Testing Authority

Attachment B Contacts

Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual.

[Valley Senior Services] Drug and Alcohol Program Manager

Name: Paul W. Grindeland

Title: Transit Manager - DER

Address: 2801 32nd Ave So. Fargo, ND 58102

Telephone Number: 701 293-1440

VALLEY SENIOR SERVICES FLEET MAINTENANCE PLAN

FORMAL APPROVAL OF POLICY

This Plan has been approved by

Authorized signature

Date of Approval

Valley Senior Services Maintenance Plan

Valley Senior Services, in its continuous development and concern for the safety of the staff and community members, has developed this maintenance plan. This is a living document that will be updated on an "as needed" basis and reviewed annually for compliance to new rules, regulations, and laws.

This plan is designed to keep all vehicles in safe, comfortable, reliable, and operational condition. It requires management, drivers, and related staff to be well trained and accountable for specific roles. Preventive maintenance is our goal and will come about as a result of working together as a team.

Specific Roles

Management

Management will make sure that all staff is properly trained and certified as deemed appropriate in preventive maintenance. The Program Manager must know all parts of the preventive maintenance program, supervise its implementation, and evaluate its effectiveness.

Drivers

The drivers must be certified according to State laws.

Drivers will know the proper starting, shifting, and braking procedures to extend the life of the equipment and must be vigilant in reporting observations.

Drivers will serve as vehicle fuelers and will make sure that all fluid levels are checked each time the vehicle is fueled. No vehicle will be sent into service low on oil, antifreeze, automatic transmission, windshield washer fluid, or power steering fluid.

Drivers will also be trained to spot cracked or broken belts, loose or broken brackets, or other worn parts. They will be alert for unusual noises, bad tires, noisy or poor brakes, and clutch adjustments.

Only qualified drivers should maneuver vehicles. Backing should be prohibited unless necessary. When backing is necessary, it should be done with a guide.

All drivers will be completely familiarized with the vehicles including engine compartment, driver controls, and passenger safety devices. Drivers will be trained to recognize unusual noises and describe basic mechanical problems to the supervisor.

Valley Senior Services seeks to obtain an overall goal of keeping the vehicles well maintained and servicing the community.

Our objectives include:

- Maintaining flexibility for changes in route(s), schedule(s), environment, new technology, and other impacts
- Maintaining chassis, body, and component manufacturers' recommended maintenance practices
- Systematic inspections, services, and repairs
- Defect reporting
- Maintaining the proper level of fiscal control; and,
- The proper management of parts, equipment, facilities, fleet, and personnel.

Maintenance will cover all vehicles operated by Valley Senior Services. Manuals will be maintained for each type of vehicle being used by Valley Senior Services.

Preventive Maintenance Inspections & Services

Vehicle and component (e.g., handicapped access equipment) manufacturer's manuals that recommend maintenance practices as well as specific guidance and instructions for troubleshooting, removal, overhaul, repair, and replacement of components will be available. These manuals are an important part of the vehicle maintenance plan as they define specific maintenance intervals and provide critical information when the maintenance work is to be performed.

Oil changes will be performed on time with the required oils that meet specific industry and automaker specifications to ensure a long service life. Depending on vehicle type, vehicle age, type of oil, driving conditions, and other factors such as city driving, gravel roads, start-stop traffic, etc. will be considered when selecting the proper oil change interval. These intervals may vary but will follow, at least, the recommended factory maintenance schedule. The individual vehicle intervals used will be selected in the BlackCat Maintenance program.

At a minimum, Preventive Maintenance (PM) inspections and services will follow the manufacturer's recommended intervals by the manufacturer.

Warranty Service

Preventive maintenance services will be performed at minimum, according to the guidelines of the manufacturer so as not to jeopardize any claim to a warranty.

Some vehicles fall under the severe-duty service due to city driving, gravel roads, and stop-start traffic. This may result in cutting the recommended maintenance intervals and thus service will be performed sooner than manufacturer's recommendation. Warranties could be rejected by a

warranty arbitrator for not following the proper service requirements.

Services eligible for warranty payment will be made by the appropriate personnel and filed with the manufacturer. Documentation of such services will remain in the vehicle file.

Work performed under Warranty or Recalled by the manufacturer will be indicated by checking the Warranty/Recall Work box in BlackCat Maintenance.

PM Inspections

Preventive maintenance (PM) inspections and services will be performed according to a schedule and documented in BlackCat Maintenance or tracked through a state-approved Maintenance Program. All documentation will be kept through the life of the vehicle plus 3 years.

whenever a mechanic or tow truck is dispatched to a vehicle in service, documentation will be placed in the vehicle file.

Preventive maintenance (PM) inspections are scheduled to provide an opportunity to detect and repair damage or wear conditions before major repairs are necessary.

Each inspection will be:

- Conducted at the start of each shift by a driver trained in the procedure
- Specify each item to be checked
- Record repairs and the routine application of fluids
- Indicate inspection interval (i.e., daily, or weekly)
- Contain a pass/fail standard for each item; and
- Report any deficiencies to supervisor

Identified Defects

Identified defects will be reported to the project manager. Defects will be reviewed, and repair considered. Categories of repair include:

- **Safety Defect**
The vehicle cannot be released until the repairs are completed, except in case of an emergency. Safety cannot be compromised.
- **Mechanical Defect**
A defect that will worsen and increase cost. The vehicle cannot be released until the repairs are completed, except in case of an emergency.
- **Elective Defect**

A defect that does not compromise safety, will not cause further damage if operated but needs to be corrected prior to the next PM cycle. Repair should be scheduled. Due to transportation costs and disruption to operations, this decision should not be made lightly.

- **Elective or Cosmetic Defect**
The defect will not compromise safety and will not cause further damage or cost as it is an aesthetic defect. This vehicle should be scheduled for an off-peak time in the future, as determined by management, or at the next scheduled PM service.

If the fleet experiences recurring defects, the Program Director will check vehicle maintenance files, check manufacturers' recall notices, and service bulletins.

PM Services

The manufacturer's recommended service schedule will be adhered to within a 10 percent variance of the manufacturer recommended schedule.

Some transit agencies will group PM services into different levels, the most used are A, B, and C. These activity levels will vary by vehicle type.

Level A – The most basic and frequent level of PM services such as change oil and filter, inspect tires, electrical system, service all fluid levels, lubricate chassis and doors, check A/C, hoses, fire extinguishers, belts, brakes, lights, test drive, body damage, etc. Inspect and test vehicle lift.

Level B - All items in levels A, plus change fuel filter, replace air filter, and inspection of braking system.

Level C - Items in levels A and B, plus more complicated services performed less frequently.

PM Management by Exception

There are many good reasons to vary a scheduled PM service. It will not necessarily hurt the vehicle to have the PM service performed off schedule and still allow Valley Senior Services to manage its PM program to achieve its overall goal.

Management by exception allows flexibility in the PM program by authorizing the mechanic to make decisions on deleting or adjusting certain items listed on the PM schedule.

For example, if vehicle A comes in for level D service and according to the vehicle's records, the front wheel bearings were inspected and repacked at the time of the last front brake job (only 1300 miles ago), s/he could then delete the requirement to repeat this service.

Pre-Trip/Post Inspections

An important aspect of preventive maintenance is the establishment of strong communication between drivers and management. An easy way to ensure and document this communication link is using the driver's daily vehicle inspection checklist. A pre-trip inspection will be performed on each vehicle providing trips that day.

The driver conducts the inspection and identifies any defects and reports them to the program manager. If a problem arises during the shift, the driver will document and report this to the program manager. All checklists/inspections are to be maintained in the vehicle's permanent file.

NOTE: When malfunctions and/or defects are detected which threaten safe operating performance, the vehicle will not be used to transport persons until defects are corrected. If any malfunctions and/or defects result in removing a vehicle from service for a period longer than 2 weeks, notify the NDDOT transit office.

Prior to requiring or permitting a driver to operate a vehicle, the pre/post-trip inspection forms shall be completed and signed off by the vehicle driver. Inspections should include as a minimum:

- Cleanliness - Properly maintained and free of loose articles
- Lights and reflectors - High/low beams, taillights, turn signals
- 4-way hazard flashers, marker lights, license plate light and reflectors will be cleaned as needed
- Brakes - Both foot and emergency brakes should be capable of effectively stopping or restraining the vehicle. Brake pedal should be firm after 1–2-inch free- play on a single down stroke. No noises, vibration or steering changes should result from applying the brakes while moving
- Parking brake
- Horn - Gives an adequate and reliable warning signal
- Windshield, washer, wipers, and defroster - Surfaces must be clean and unobstructed, inside and outside. Washer reservoirs are to be filled as needed
- Mirrors - All rear vision mirrors will be clean, properly adjusted, and unobstructed. Outside mirrors must be mounted on both sides
- Tires - Must be of adequate load capacity when vehicle is fully loaded. Tires shall be inflated to recommended pressures and compatible with each set (i.e., all radials or all bias ply; no mixed sets.) Tire wear surfaces and sidewalls shall be inspected daily for debris, damage, and wear. Tires shall be replaced prior to revealing the "wear bars" between the treads at the contact surface

- Speedometer - Shall be operational and accurately record speed
- Seat Belts - If the vehicle has seat belts, they must be in good operating condition and used by all passengers and drivers. Wheelchair passenger restraints and securement systems shall be fully operational. Seat belt extensions are recommended
- Doors - Capable of being opened, shut, and locked as required.
- Fluids - All fluid levels must be checked each time the vehicle is fueled and maintained at the manufacturer's recommended operating levels. This includes engine coolant, oil, brake fluid, power steering fluid, transmission fluid and washer solvent
- Wheelchair lifts - Check operating and structural condition by operating through two (2) complete cycles
- Required Emergency Equipment – At a minimum, the following safety equipment must be present and operational:
 - Fire Extinguishers – fully charged
 - Seat Belt Cutter
 - First Aid Kits
 - Blood Borne Pathogens Clean-Up Kit
 - Reflective Warning Triangles
 - Reflective Vest
 - Flashlight

Valley Senior Services shall repair any defect or deficiency listed on the driver vehicle inspection report which would be likely to affect the safety of operation of the vehicle.

Vehicle Cleaning

Interior cleaning and sweeping of each in-service vehicle will be performed at the end of each shift by driving staff. Vehicle exteriors will be washed on a weekly basis or more frequently, as needed.

ADA Accessibility Equipment

The American Disability Act (ADA), Title 49, CFR, Section 37.161, Subpart G requires that transportation services maintain the ADA features of their vehicles in operative condition. These ADA features, include, but are not limited to:

- Lifts and other means of access to vehicles
- Securement devices
- Signage or systems to aid communications with persons who have impaired vision or hearing.

Accessibility features must be repaired promptly if they are damaged or out-of-order. When an accessibility feature is out-of-order, Valley Senior Services shall take reasonable steps to accommodate persons with disabilities who would otherwise use the feature.

ADA, Title 49, CFR, Section 37, 163 requires the establishment of regular and frequent maintenance checks of the lifts. The vehicle drivers must report, by the most immediate means available, any failure of a lift. If there is no available spare vehicle to take the place of a vehicle with an inoperable lift. Valley Senior Services will contact a repair facility within five days from the date of discovery and schedule repairs as soon as possible.

ADA, Title 49, CFR, Section 37, 173 requires all personnel to be trained to proficiency in the use of ADA equipment, as appropriate to their duties.

ADA Preventive Maintenance Plan

A preventive maintenance plan for ADA accessibility features should be in place; including a system of maintenance checks based on manufacturer's recommended guidelines within 50 cycles or yearly, whichever comes first. The ADA elements have been incorporated in the transportation program's regular maintenance plan.

(For example, NL-2 series lifts should be serviced at 750 cycles, 1500 cycles, 4500 cycles, and consecutive 750 cycles after 4500 cycles. All intervals should be within 50 cycles of the stated cycle interval)

Management of Fleet

Valley Senior Services will conduct a physical inventory of vehicles used in the transportation of passengers annually or more often, but at a minimum, during grant application timing, and preceding compliance reviews and vehicle inspection reviews.

Vehicle History File

Each vehicle will have an electronic record documenting preventive maintenance, regular maintenance, inspections, lubrications, and repairs performed. This record will be tracked in BlackCat Maintenance and BlackCat Oversight, or in other electronic systems approved by the NDDOT transit staff.

A minimum of the following information will be maintained in the records:

- Vin
- Performed Date
- Performed Mileage
- Cost
- Description of each inspection, maintenance, repair, lubrication performed

A fleet plan is an internal, working document that is updated as needed. The fleet plan is based on service needs and economic replacement life. It is used to project new equipment deliveries and disposal and helps to plan grant activities. It will serve to assist Management to consider vehicle rehabilitation or replacement in lieu of extensive repair and constant unscheduled maintenance.

Other Policies

- **No Smoking** - smoking is prohibited in all vehicles. Signs will be posted accordingly.
- **Emergency Numbers** - emergency phone numbers must be available in vehicles.
- **Vehicle Movement** - when vehicles are being moved for any reason, including fueling, speed restrictions should be followed. Personnel should ask for assistance when backing a vehicle, wear seat belts, and drive with the service door closed. If anyone is on-board, they should be properly seated and not standing in the step well area.
- **Title VI Plaque Signs** - Title VI statements must be displayed in all vehicles.
- **Vehicle Cleanliness** – it is important that vehicles are regularly cleansed inside and out. Regular vehicle cleaning helps prevent premature vehicle aging, protects exterior paint, extends the life of protective coating, and helps prevent rust.
- **Visible Identification** - Vehicles must be clearly identified as general public transit service with the accompanying phone number to call for rides displayed on the vehicles.

Attachment A

COUNTY VEHICLE DAILY INSPECTION CHECKLIST

Vehicle _____

Last 5 digits of VIN _____

INTERIOR INSPECTION			EXTERIOR INSPECTION		
1	All Seats and Seat Belts		20	Exterior Body And Components	
2	Doors/ Hinges/Latches/locks		21	Tires / Wheels – Lug Nuts, Tire Pressure	
3	Flooring/Headliner/Side Panels		22	Access Doors/Emergency Doors	
4	Mirrors		23	Fuel Cap And Port	
5	Interior Lights		24	Engine Oil /Trans. Fluid Check	
6	Exterior Lights <ul style="list-style-type: none"> • Directional • Step/door • Emergency flashers • Clearance • Head lights • Panel lights • Tail lights • Back up lights • Brake lights 		25	Power Steering Fluid Level	
7	Warning System/Horn/radio		26	Battery	
8	Starter System/Automatic Choke/Backup Alarm		27	Radiator Fluid Level	
9	Windshield Wiper/ Washers/ Windshield		28	Belts/Hoses/Wiring	
10	Windows/Emergency Windows		29	Underhood/Exhaust System	
11	AC/Heater/defroster – front /rear		30	Brakes/Brake Fluid/Brake Pedal	
12	GAUGES: Fuel/Oil/Volt/Temp		31	Parking Brake/Emergency Brake	
13	Roof Hatch		32	Acceleration/Steering/Tracking	
14	Fare Box		33	Suspension - Shocks/Springs	
15	Clean?		34	Water/Fluid Leaks	
16	Required Stickers/posters displayed		35	Lift/Ramp	
			36	Wheelchair Lift/Ramp – Cycled Y/N - Smooth Operation?	
			37	Interlock System Lift Fluid Levels	
			38	4 Tie Downs Per Position	
			39	4 Min. Safety Loop Strap Per Vehicle	
			40	Other	
			41	Fire Extinguisher/First Aid Kit/Safety Triangles	
			42	Bloodborne Kits /Seat Belt Cutter	
			43	License Plate/Operators Manual	
			44	Registration/Insurance	

ADDITIONAL COMMENTS:

Inspector: _____

Attachment A1

METRO SENIOR RIDE DAILY INSPECTION CHECKLIST

Vehicle _____

Last 5 digits of VIN _____

INTERIOR INSPECTION			EXTERIOR INSPECTION		
1	All Seats and Seat Belts		20	Exterior Body And Components	
2	Doors/ Hinges/Latches/locks		21	Tires / Wheels – Lug Nuts, Tire Pressure	
3	Flooring/Headliner/Side Panels		22	Access Doors	
4	Mirrors		23	Fuel Cap	
5	Interior Lights		24	Engine Oil /Trans. Fluid Check	
6	Exterior Lights <ul style="list-style-type: none"> • Directional • Step/door • Emergency flashers • Clearance • Head lights • Panel lights • Tail lights • Back up lights • Brake lights 		25	Power Steering Fluid Level	
7	Horn		26	Battery	
8	Starter System/Backup Alarm		27	Radiator Fluid Level	
9	Windshield Wiper/ Washers/ Windshield		28	Belts/Hoses/Wiring	
10	Windows/Emergency Windows		29	Underhood/Exhaust System	
11	AC/Heater/defroster		30	Brakes/Brake Fluid/Brake Pedal	
12	GAUGES: Fuel/Oil/Volt/Temp		31	Emergency Brake	
13	Fare Box		32	Steering	
14	Clean?		33	Suspension	
15	Required Stickers/posters displayed		34	Water/Fluid Leaks	
16	Radio		35	Bloodborne Kits /Seat Belt Cutter	
			36	License Plate/Operators Manual	
			37	Registration/Insurance	
			38	Other	

ADDITIONAL COMMENTS:

Inspector: _____



MEMORANDUM

DATE: July 27, 2022

TO: Fargo Park Board Commissioners

FROM: Dave Bietz, Parks Director

RE: Consent Agenda Item No. (e) - Approve request to solicit for bids for Park Division Equipment

Each year the Park District buys new maintenance equipment for the Parks Division, primarily in the parks and golf course departments. This equipment is either replacement equipment or in some cases new equipment that is needed for our teams to properly maintain our sports fields, golf courses, parks and urban forest. In alignment with our Procurement Policy, Policy No. 390, we are requesting permission to publicly bid for equipment for the parks division. Funds for this equipment bid will be included in our capital equipment budget for 2023. Once the 2023 budget is certified, our plan will be to advertise for bids and hold a bid opening in November or December. If approval to bid is granted, final bid tabs will be brought before the Facility Committee and ultimately the full Park Board for consideration.

It was recommended at the July 27, 2022 Budget/Facilities Committee Meeting to bring this to the full board on the Consent Agenda for consideration and approval.

If you should have any questions, please feel free to contact me prior to the Meeting.

Thank you.

Sample Motion: I make a motion to approve the request to solicit for bids for Park Division Equipment



MEMORANDUM

DATE: July 29, 2022

TO: Fargo Park Board Commissioners

FROM: Dave Leker, Executive Director

RE: Agenda Item No. 3 – Board to review and consider for approval scope of the Island Park Pool Project

On July 28th, 2022, staff worked with Zerr-Berg and WTI to conduct workshop #2 with an operations systems and concessions meeting, stakeholder meeting and a public open house to get more feedback on the design drawings for the Island Park Pool Project.

Commissioner Hill attended the stakeholders meeting and Commissioners Morgan and Deutsch attended the public open house.

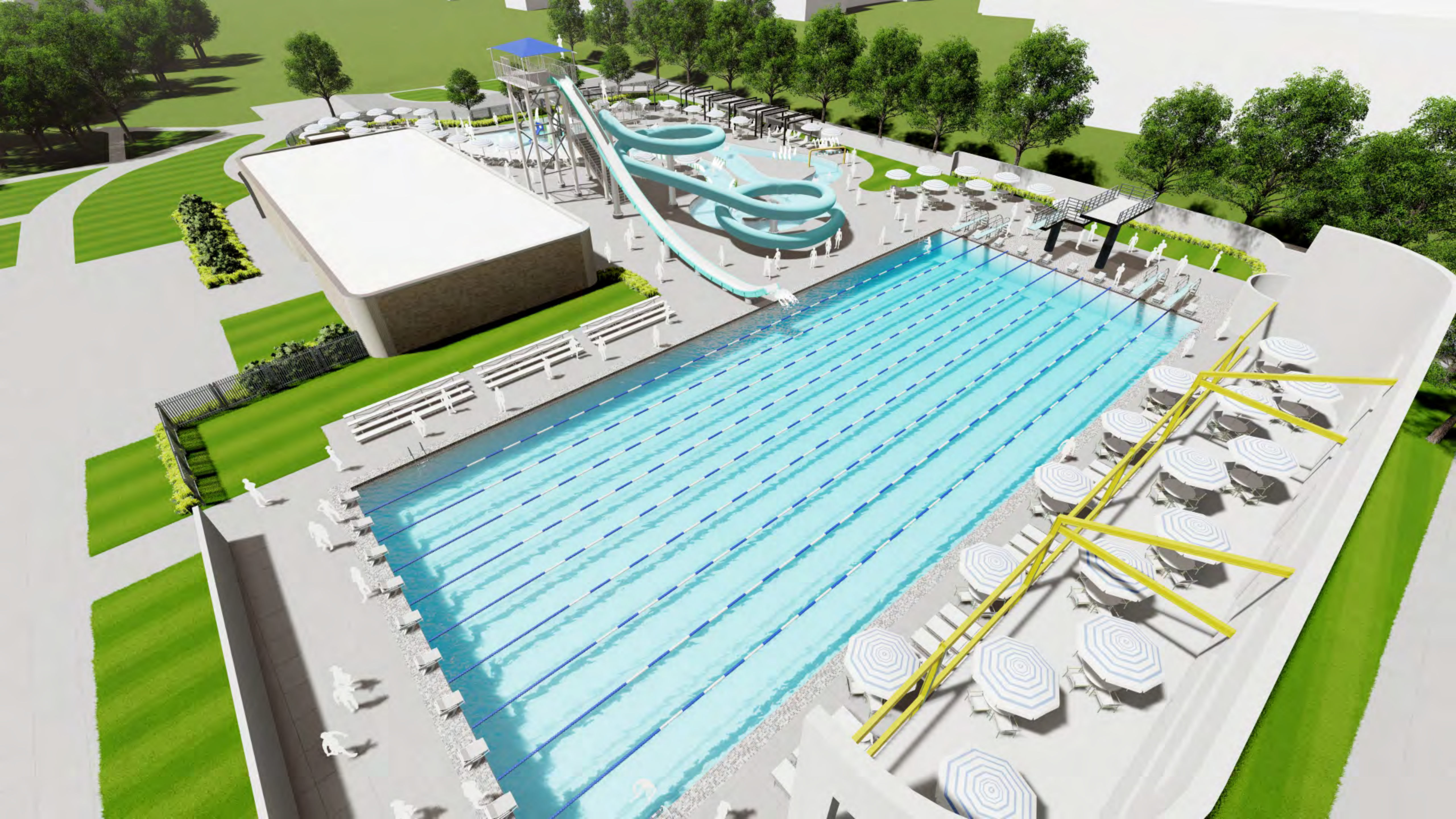
Staff recommends:

- 50 M Competition Pool with Diving Well
- Lazy River
- Zero Entry
- 1 Fly Tyme Slide
- 1 Tube Slide

Please let me know if you have any questions prior to the meeting.

Thank you.

Sample Motion: I make a motion to approve the scope of the Island Park Pool Project, as presented.







MEMORANDUM

DATE: July 28, 2022

TO: Fargo Park Board Commissioners

FROM: Broc T. Lietz, Finance Director

RE: Agenda Item No. 4: Board to review and consider approval of Initial Resolution Providing for the Issuance of General Obligation Park Facilities Bonds, Series 2023B

The Fargo Park District has determined that it is necessary and expedient to issue \$34,000,000 of General Obligation Bonds, Series 2023A, to finance the construction of phase 2 of the Sports Center.

To start the process the Board must pass the initial resolution, it must be published and the 60-day protest period must elapse prior to the issuance of the bonds. Attached to this memo is the following document:

1. Initial Resolution for the Issuance of general obligation park facility bonds, Series 2023A.

Recommended Motion: Move to approve the Initial Resolution for the Issuance of general obligation park facility bonds, Series 2023A.

Commissioner _____ introduced the following resolution and moved for its adoption:

**INITIAL RESOLUTION FOR THE ISSUANCE OF
GENERAL OBLIGATION PARK FACILITIES BONDS, SERIES 2023A**

WHEREAS, pursuant to N.D.C.C. § 21-03-07, subdivision 11, the Park District of the City of Fargo (the “Park District”) may issue general obligation bonds of the Park District for the purpose of providing funds to acquire, lay out, and improve parks, swimming pools, buildings, playgrounds, public recreation areas, parkways, boulevards, and pleasure drives, and to acquire land for these purposes.

BE IT RESOLVED by the governing body of the Park District of the City of Fargo, North Dakota, that it is necessary and expedient for the Park District of the City of Fargo to issue its General Obligation Park Facilities Bonds, Series 2023A (the “Bonds”) as hereinafter described:

1. The maximum amount of Bonds proposed to be issued is \$34,000,000.
2. The purpose for which the Bonds are proposed to be issued is to (i) pay the cost of design and construction of Phase 2 of the sports facility, and (ii) pay the cost of issuing the Bonds.
3. The taxable valuation of all taxable property in the Park District is \$7,520,355,500 for tax year 2022.
4. The total amount of outstanding general obligation indebtedness of the Park District is \$40,825,000.
5. The Park District has previously issued General Obligation Bonds of the Park District for Phase 1 of the sports center in the amount of \$44,000,000. The Park District has not previously issued General Obligation Bonds for Phase 2 of the sports center.
6. The issuance of the Bonds may be in one or more series.

BE IT FURTHER RESOLVED, that any owner of taxable property within the Park District of the City of Fargo may within sixty (60) calendar days after publication of this Initial Resolution file with the Park District Clerk a protest against the adoption of this Initial Resolution. Protests must be in writing and must describe the property which is subject of the protest. The address of the Park District Clerk is 701 Main Avenue, Fargo, North Dakota 58103. The governing body of the Park District of the City of Fargo shall meet after the sixty (60) calendar day period to determine the sufficiency of any protests so filed and to take any such further action with respect to this Initial Resolution as they deem necessary and expedient.

BE IT FURTHER RESOLVED, that the Park District Clerk is hereby authorized and directed to cause this Resolution to be published in the official newspaper of the Park District.

Dated August 2, 2022.

APPROVED:

President of the Board of Park
Commissioners

ATTEST:

Park District Clerk

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



MEMORANDUM

DATE: July 27, 2022

TO: Fargo Park Board Commissioners

FROM: Brian Arett, Fargo Park District Foundation Director

RE: Agenda Item No. 5 – Board to consider approval of recommendation from Fargo Park District Foundation on Grant Match Program grant applications

At the Fargo Park District Foundation Board meeting on July 18, 2022, we reviewed applications for the second round in 2022 of the Matching Grant Program for the Fargo Park District. There were two applicants for funding:

- Fargo Post 2 Legion Baseball
- Nicholas Dawson

The Foundation Board is recommending that grants be provided as follows:

- Fargo Post 2 Legion Baseball - \$15,000
- Nicholas Dawson - \$1,300

Copies of their applications are attached and representatives from their organizations have been invited to attend the meeting to answer any questions regarding their applications.

Please feel free to contact me with questions on any of this in advance of the meeting.

Thank you.

Sample Motion: I make a motion to approve the Fargo Park District Foundation Board recommendation to provide Matching Grant funds in the amount of \$15,000 to Post 2 Legion Baseball; and for \$1,300 to Nicholas Dawson.



2022 Matching Grant Program – Round 2 Applications

1. Fargo Post 2

Contact Information:

Chris Meier

1137 Elm Street

Fargo, North Dakota. 58102

Telephone Number: Office: +1 7013610792 Email Address: cmeier4649@gmail.com

Project Title: **Bullpen and Infield Renovations**

Estimated Project Start Date: Mon, 08/15/2022. Completion Date: Tue, 11/01/2022.

Description of Proposed Project:

- Post 2 plans to renovate the infield at Jack Williams Stadium this fall including a leveling of the playing surface and installation of new sod. This will provide a much-improved experience for the hundreds of youth infielders that play at Jack Williams each season. The first base bullpen is also set for a renovation this fall including new turf, portable mounds, and improved drainage system.

Justification for Project:

- In addition to providing a playing surface that will increase the safety for the players, this project will also bring Jack Williams back to the quality park that it has been in the past. Natural grass playing surfaces require maintenance like this over time. The bullpen project will allow players to have a consistent place to practice even after a rain shower. The improvement in drainage will also allow more opportunities to use the bullpen.

Estimated Number of People Benefited: Nearly 1,000 players at Jack Williams each summer and thousands more opportunities to use the bullpen.

Age Categories Benefited: 13–19-year-olds. Plus, fans that attend each year.

Total Estimated Project Cost: **\$30,000**

Applicant's Requested: **\$15,000**

Other Sources of Assistance: Additional labor may be required by volunteers and supporters of Jack Williams



2022 Matching Grant Program – Round 2 Applications

2. Village West Dog Park

Contact Information:

Nicholas Dawson

1810 7th Street S

Fargo, North Dakota. 58103

Telephone Number: Cell: +17017997418 Email Address: nickdawson701@gmail.com

Project Title: **Dog Park Features**

Estimated Project Start Date: Mon, 07/18/2022. Completion Date: Mon, 08/08/2022

Description of Proposed Project:

- I would like to build features that user of the Village West dog park can use as additional ways to enjoy the dog park. Right now, the parks only have green space and picnic tables. I would like to add ramps and hurdles for dogs to be able to run up and down and jump over.

Justification for Project:

- The dog parks are used by many people and dogs in our community. For my eagle project I wanted to do something with dogs. This is something I can do that benefits both people and dogs.

Estimated Number of People Benefited: Thousands each year.

Estimated Age Categories Benefited: All ages of people who have dogs and want to use our dog parks will benefit.

Total Estimated Project Cost: **\$2,600.00**

Assistance Requested: I will be building and installing this for my eagle project. I am requesting a matching grant to pay for half the costs of my materials.

Applicant's Contribution: **(\$1,300)**

Other Sources of Assistance: Some of my portion will come from my Boy Scout account. This account is what I have earned by selling popcorn, wreaths and working at the Scheels Concession Stand during games and concerts.



MEMORANDUM

DATE: July 29, 2022

TO: Fargo Park Board Commissioners

FROM: Broc T. Lietz, Finance Director

RE: Agenda Item No. 6 – Board to receive preliminary 2023 budget

The preliminary 2023 Park District budget is balanced with a mill levy rate of 38.41. This represents an increase of 4.55 mills from the previous year. This increase is to repay obligations related to Phase 2 of the Fargo Parks Sports Complex Project.

North Dakota Century Code requires the 2023 preliminary budget to be submitted to Cass County no later than August 10, 2022 showing our preliminary mill levy and giving notice of our budget hearing. The mill levy submitted will be the maximum a political subdivision will be allowed to levy. The mill levy can be decreased by the final submitted budget, due October 10th but it cannot be increased.

Attached is a copy of the preliminary 2023 budget information. The preliminary budget and budget highlights will be presented at the August 2nd board meeting.

Please let me know if you have any questions.

Thank you!

Sample Motion: I make a motion to approve the preliminary 2023 budget as presented.

Preliminary Budget 2023

Summarized by Fund

	General Fund	Debt Service Fund	Valley Senior Services
REVENUES			
Taxes and special assessments	\$ 18,084,111	\$ 10,299,512	\$ 2,261,000
Charges for services	8,486,197	-	-
Intergovernmental	3,078,400	-	2,594,236
Miscellaneous	592,150	-	951,000
TOTAL REVENUES	\$ 30,240,858	\$ 10,299,512	\$ 5,806,236
EXPENDITURES & TRANSFERS			
Full Time salaries	\$ 7,412,756	\$ -	\$ 1,711,795
Part Time salaries	3,952,918	-	942,865
Employee benefits	2,783,757	-	660,303
Utilities	1,794,721	-	147,500
Repairs and maintenance	2,118,994	-	254,734
Program and operational costs	3,397,501	-	2,092,534
Capital equipment and improvements	5,575,980	-	-
Principal and interest on debt	1,599,269	10,299,512	-
Transfers to Capital	1,604,962	-	-
TOTAL EXPENDITURES & TRANSFERS	\$ 30,240,858	\$ 10,299,512	\$ 5,809,731
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (3,495)

Income Statement-Budget 2023

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
RECREATION					
Revenues					
01.01.68.4010.00	ICE SHOW ADMISSIONS	-	3,504	4,200	4,200
01.01.**.4060.**	MERCHANDISE SOLD	236	2,035	1,915	1,815
01.01.90.4065.00	BEER PERMIT FEES	14,100	8,516	12,000	12,000
01.01.**.4100.**	SKI RENTALS	14,704	7,869	11,100	15,800
01.01.**.4320.**	RECREATION PROGRAM INCOME	446,418	208,802	509,300	533,374
01.01.**.4340.**	FACILITY RENTALS	940	375	700	300
01.01.**.4620.**	PICTURES	2,922	-	4,250	4,250
01.01.**.4670.**	SPONSORSHIP/DONATIONS	5,000	5,000	-	5,000
01.01.**.4671.**	GRANT REVENUE	-	-	7,000	-
01.01.**.4672.**	ADVERTISING REVENUE	40,420	40,935	64,895	115,290
01.01.70.4675.00	FOUNDATION DONATIONS	10,750	-	-	7,000
01.01.**.4700.**	MISCELLANEOUS REVENUE	160	-	-	-
Total Revenues		535,649	277,035	615,360	699,029
Expenses					
Personnel					
01.01.**.5100.**	FULL TIME COMPENSATION	623,842	302,886	640,997	784,466
01.01.01.5105.00	COMMISSION	5,136	4,639	6,391	420
01.01.**.5200.**	SALARIES - PART TIME INSTRUC	322,717	173,209	499,721	416,127
01.01.90.5540.00	UNEMPLOYMENT	394	1,251	1,000	1,500
Total Personnel		952,090	481,986	1,148,108	1,202,513
Operating Expenses					
01.01.**.6010.**	CREDIT CARD PROCESSING FEES	17,643	22,126	-	20,400
01.01.**.6030.**	ADVERTISING	6,263	2,114	7,950	10,800
01.01.**.6050.**	MILEAGE	12,527	7,241	14,224	13,450
01.01.**.6070.**	COMPUTER SERVICE FEES	52,126	7,181	18,827	52,900
01.01.**.6090.**	RECURRING MAINTENANCE	3,953	2,338	6,000	4,600
01.01.**.6100.**	GENERAL SUPPLIES	1,214	149	2,350	2,800
01.01.**.6115.**	UNIFORMS	2,961	1,648	4,031	3,959
01.01.01.6125.00	SOLD ADVERTISING EXPENSES	11,134	4,113	-	8,380
01.01.90.6130.00	MEALS / MEETINGS	64	-	100	100
01.01.**.6140.**	MERCHANDISE RESALE	-	-	563	563
01.01.90.6150.00	OFFICE SUPPLIES	1,817	296	2,000	2,000
01.01.**.6170.**	PRINTING	-	-	8,841	300
01.01.**.6180.**	PURCHASED SERVICES	225	-	-	250
01.01.**.6200.**	PROGRAM / EVENT EXPENSES	136,554	50,883	201,936	125,001
01.01.**.6230.**	SALES TAX	1,252	940	1,175	1,804
01.01.**.6240.**	TELEPHONE/INTERNET/CABLE TV SERVICE	5,631	2,242	5,775	6,518
01.01.**.6245.**	PROFESSIONAL DEVELOPMENT	6,575	1,360	13,100	24,750
01.01.**.6250.**	MILEAGE	-	91	900	-
01.01.**.6355.**	FPD FACILITY RENTAL CHARGES	60,555	-	84,450	2,880
01.01.**.6380.**	MISC. EXPENSE	40	-	350	250
01.01.**.6410.**	REPAIR FACILITY & EQUIPMENT	36	-	9,000	10,000
01.01.**.6420.**	REPAIR MOBILE	-	-	700	-
01.01.90.6480.00	POSTAGE	11	386	300	500
Total		320,581	103,108	382,571	292,204
Capital/Transfer/Debt					
01.01.**.7020.**	SCHEDULED EQUIPMENT	2,149	5,919	105,385	3,100
01.01.70.7075.00	FOUNDATION DONATION EXPENSES	16,781	3,088	-	-
01.01.90.7080.00	UNSCHEDULED RECREATION EQUIP	1,214	1,500	8,000	2,500
01.01.90.7800.00	TRANSFER TO FD 40	10,000	-	10,000	10,000
Total Capital/Transfer/Debt		30,144	10,507	123,385	15,600
Total Expenses		1,302,816	595,601	1,654,064	1,510,317
Total Recreation		(767,166)	(318,566)	(1,038,705)	(811,288)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
RECURRING EVENTS					
Revenues					
01.05.**.4010.**	ADMISSIONS	25,591	24,000	52,750	41,400
01.05.**.4060.**	MERCHANDISE SALES	7,072	224	-	5,100
01.05.**.4320.**	PROGRAM INCOME	17,734	14,260	26,315	20,885
01.05.**.4620.**	VENDOR FEES	36,686	3,525	29,815	35,100
01.05.**.4670.**	SPONSORSHIP/DONATIONS	26,827	12,250	32,800	22,800
01.05.**.4700.**	MISC INCOME	990	-	-	-
Total		114,900	54,259	141,680	125,285
Total Revenues		114,900	54,259	141,680	125,285
Expenses					
Personnel					
01.05.01.5100.00	SALARIES FULL TIME	108,399	54,154	109,162	176,541
01.05.**.5200.**	SALARIES - PART TIME	61,425	21,204	77,566	90,328
Total Personnel		169,823	75,358	186,728	266,869
Operating Expenses					
01.05.**.6010.**	CREDIT CARD PROCESSING FEES	3,872	4,625	-	3,700
01.05.**.6030.**	ADVERTISING	55,117	11,179	73,680	69,000
01.05.01.6050.00	MILEAGE	2,277	1,165	3,000	3,000
01.05.01.6070.00	COMPUTER SERVICE FEES	2,835	4,493	3,000	3,000
01.05.**.6090.**	RECURRING MAINTENANCE	2,864	944	-	1,000
01.05.**.6100.**	SUPPLIES GENERAL	2,763	83	1,500	4,050
01.05.01.6115.00	UNIFORMS	1,808	-	300	1,500
01.05.01.6130.00	MEALS / MEETINGS	110	149	-	200
01.05.**.6140.**	MERCHANDISE RESALE	640	-	-	-
01.05.01.6150.00	OFFICE SUPPLIES	503	233	1,000	1,000
01.05.**.6170.**	PRINTING	5,893	1,258	7,170	7,972
01.05.**.6180.**	PURCHASED SERVICES	800	848	8,200	9,000
01.05.**.6200.**	PROGRAM EXPENSES	124,542	64,453	137,253	154,230
01.05.**.6230.**	SALES TAX	2,182	1,698	-	-
01.05.01.6240.00	TELEPHONE	2,615	1,260	-	3,000
01.05.01.6245.00	PROFESSIONAL DEVELOPMENT	3,794	2,234	7,800	13,500
01.05.01.6380.00	MISC EXPENSE	40	-	500	200
01.05.31.6450.00	DONATIONS	3,177	-	-	-
01.05.01.6480.00	POSTAGE	30	1	-	1,000
Total		215,863	94,621	243,403	275,352
Capital/Transfer/Debt					
01.05.01.7020.00	SCHEDULED EQUIPMENT	-	1,155	7,200	-
01.05.01.7080.00	UNSCHEDULED EQUIPMENT	-	-	5,000	5,000
Total		-	1,155	12,200	5,000
Total		385,686	171,135	442,331	547,221
Total Recurring Events		(270,786)	(116,876)	(300,651)	(421,936)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
CONCESSIONS					
Revenues					
01.08.**4060.**	FOOD SALES	373,505	192,217	334,410	357,580
01.08.85.4670.00	SPONSORSHIP/DONATIONS	15,000	15,000	15,000	15,000
Total Revenues		388,505	207,217	349,410	372,580
Expenses					
Personnel					
01.08.85.5100.00	FULL TIME COMPENSATION	98,798	51,323	106,000	155,027
01.08.**5200.**	PART-TIME WAGES	91,580	33,469	105,576	132,270
01.08.85.5540.00	UNEMPLOYMENT	-	(26)	-	-
Total Personnel		190,378	84,765	211,576	287,297
Operating					
01.08.85.6010.01	CREDIT CARD PROCESSING FEES	4,012	2,230	2,400	5,000
01.08.85.6030.00	ADVERTISING	79	-	-	-
01.08.85.6050.00	MILEAGE	1,972	415	2,000	2,000
01.08.85.6070.00	COMPUTER SERVICE FEES	1,852	1,129	1,600	2,000
01.08.**6090.**	RECURRING MAINTENANCE	595	350	480	570
01.08.**6100.**	GENERAL SUPPLIES	5,787	4,159	3,100	6,250
01.08.85.6115.00	UNIFORMS	391	304	500	500
01.08.85.6130.00	MEALS & MEETINGS	-	-	50	-
01.08.**6140.**	COGS - FOOD	124,821	25,336	125,850	132,400
01.08.85.6145.00	CONCESSION WASTE	22,678	2,598	12,000	18,000
01.08.85.6170.00	PRINTING	-	-	-	100
01.08.**6230.**	SALES TAX	20,369	8,211	21,250	19,434
01.08.**6240.**	TELEPHONE/INTERNET/CABLE TV SERVICE	7,013	2,394	7,500	6,000
01.08.**6245.**	PROFESSIONAL DEVELOPMENT	786	-	1,600	6,000
01.08.**6380.**	MISC. EXPENSE	1,034	100	250	200
01.08.**6410.**	REPAIR FACILITY & EQUIPMENT	1,260	383	2,700	500
01.08.85.6420.00	REPAIR MOBILE	470	-	1,500	500
Total Operating		193,119	47,607	182,780	199,454
Capital/Transfer/Debt					
01.08.85.7020.00	EQUIPMENT	36,868	-	-	-
01.08.**7080.**	UNSCHEDULED EQUIPMENT	5,395	759	5,000	5,000
Total Capital/Transfer/Debt		42,262	759	5,000	5,000
Total Expenses		425,759	133,131	399,356	491,751
Total Concessions		(37,254)	74,086	(49,946)	(119,171)

Income Statement-Budget 2023

	Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023	
GOLF COURSES					
Revenues					
01.10.**4060.**	FOOD SALES	6,278	4,812	425	6,250
01.10.**4340.**	RENTAL INCOME	108,082	50,439	90,200	111,200
01.10.46.4380.00	POP MACHINES	986	204	900	900
01.10.**4460.**	DAILY GREEN FEES	1,460,672	462,113	1,280,728	1,389,342
01.10.**4480.**	SEASON TICKETS	1,138,500	1,073,605	920,384	959,648
01.10.**4482.**	PUNCH CARD TICKETS	3,750	-	-	-
01.10.**4500.**	GAS GOLF CARTS	804,264	219,116	604,079	656,276
01.10.**4540.**	DRIVING RANGE	340,783	119,561	278,118	288,233
01.10.40.4660.00	INSURANCE CLAIMS	2,223	-	-	-
01.10.**4672.**	ADVERTISING REVENUE	18,548	10,027	29,320	68,480
01.10.**4700.**	MISC INCOME	23,959	4,194	4,775	4,000
Total Revenues		3,908,045	1,944,069	3,208,929	3,484,329
Expenses					
Personnel					
01.10.**5100.**	SALARIES FULL TIME	739,727	320,679	750,526	800,008
01.10.**5200.**	SALARIES PART TIME	750,735	238,647	824,609	807,404
01.10.**5540.**	UNEMPLOYMENT	202	1,054	1,300	150
Total Personnel		1,490,664	560,380	1,576,435	1,607,562
Operating Expenses					
01.10.**6010.**	BANK CHARGES	119,727	47,981	96,725	119,400
01.10.**6030.**	PROMOTION EXPENSES	41,657	5,084	53,972	61,860
01.10.**6050.**	MILEAGE	1,864	370	2,775	2,900
01.10.**6070.**	COMPUTER SERVICES	58,986	47,017	51,333	91,690
01.10.**6090.**	RECURRING MAINTENANCE	21,881	9,587	26,650	24,300
01.10.**6100.**	GENERAL SUPPLIES	24,769	16,539	37,469	32,574
01.10.**6110.**	INSURANCE	2,582	1,030	500	2,750
01.10.**6115.**	UNIFORMS	2,987	3,445	2,685	3,200
01.10.**6140.**	COGS	1,467	-	-	1,470
01.10.**6150.**	OFFICE SUPPLIES	3,263	2,225	2,625	3,500
01.10.**6170.**	PRINTING	7,470	1,727	6,003	9,180
01.10.**6180.**	PURCHASED SERVICES	7,364	-	18,000	2,000
01.10.**6190.**	RANGE BALLS	6,345	-	9,000	12,840
01.10.**6230.**	SALES TAX	260,298	91,165	214,373	223,954
01.10.**6240.**	TELEPHONE	25,435	13,166	24,303	25,867
01.10.**6245.**	PROFESSIONAL DEVELOPMENT	8,424	8,148	20,110	34,910
01.10.**6260.**	ELECTRICAL SERVICE	97,285	34,654	85,100	105,510
01.10.**6270.**	GAS & OIL	78,098	38,862	63,200	102,000
01.10.**6280.**	HEAT	11,191	11,140	10,075	14,350
01.10.**6300.**	TOOLS MECHANICS	975	761	2,200	2,000
01.10.**6320.**	WATER & CITY UTILITIES	56,927	13,912	40,100	50,150
01.10.**6330.**	GOLF CART RENTAL	244,899	65,506	187,762	197,674
01.10.**6350.**	RENT-LEASE	41,324	21,335	60,325	50,000
01.10.**6360.**	IRRIGATION REPAIR	45,064	11,011	33,000	41,000
01.10.**6380.**	MISC. EXPENSE	502	750	-	150
01.10.**6390.**	NURSERY	189,837	136,014	216,000	237,600
01.10.**6410.**	REPAIR FACILITY & EQUIPMENT	106,696	50,358	1,072,500	83,600
01.10.**6420.**	REPAIR MOBILE	91,996	54,283	65,000	74,300
01.10.**6425.**	EQUIPMENT RENTAL	3,500	3,500	-	3,000
01.10.**6480.**	POSTAGE/MAILING	126	-	-	-
Total Operating Expenses		1,562,940	689,569	2,401,785	1,613,729
Capital/Transfers/Debt					
01.10.**7020.**	SCHEDULED EQUIPMENT	272,549	26,972	308,580	1,445,450
01.10.**7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	20,044	11,024	27,000	23,750
01.10.**7610.**	NEW CONSTRUCTION	-	92,231	295,000	-
01.10.**7620.**	COURSE/BUILDING IMPROVEMENTS	259,224	164,071	188,500	-
01.10.50.7910.00	INTEREST	9,029	3,663	5,662	2,000
01.10.50.7950.00	PRINCIPLE	195,000	190,000	190,000	200,000
Total Capital/Transfers/Debt		755,846	487,961	1,014,742	1,671,200
Total Expenses		3,809,449	1,737,909	4,992,962	4,892,491
Total Golf Courses		98,595	206,160	(1,784,033)	(1,408,162)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
FACILITIES					
Revenues					
01.15.**4010.**	ADMISSIONS PUBLIC SESSIONS	2,556	669	2,200	2,650
01.15.**4060.**	MERCHANDISE SOLD	176	148	450	450
01.15.**4080.**	DRY FLOOR RENTAL	99,815	72,864	104,800	104,925
01.15.**4140.**	ICE RENTAL	315,057	222,430	337,976	315,288
01.15.**4340.**	RENTAL INCOME - GENERAL	46,598	36,569	49,725	39,800
01.15.**4380.**	POP MACHINES	4,443	4,460	500	1,300
01.15.**4400.**	VENDING MACHINES	-	-	1,050	250
01.15.**4560.**	SKATE SHARPENING	351	177	1,400	1,400
01.15.**4610.**	FPD Program Rental	60,555	-	67,854	32,398
01.15.**4672.**	ADVERTISING REVENUE	5,780	-	-	69,425
01.15.**4700.**	MISC. INCOME	2,482	1,983	5,350	185,300
Total Revenues		537,813	339,299	571,305	753,186
Expenses					
Personnel					
01.15.**5100.**	SALARIES - FULL TIME	85,170	37,077	90,921	95,581
01.15.**5105.**	COMMISSION	-	-	-	490
01.15.16.5150.00	SALES COMMISSION	-	-	-	-
01.15.**5200.**	SALARIES - PART TIME	131,179	86,489	125,024	167,723
01.15.**5540.**	UNEMPLOYEMENT	30	4	700	700
Total Personnel		216,379	123,570	216,645	264,495
Operations					
01.15.**6010.**	CREDIT CARD PROCESSING FEES	81	45	-	-
01.15.12.6030.00	PROMOTION/ADVERTISING	102	-	-	-
01.15.**6050.**	MILEAGE	55	110	-	-
01.15.**6070.**	COMPUTER SERVICES	3,082	1,080	3,860	3,860
01.15.**6090.**	RECURRING MAINTENANCE	42,355	14,123	37,250	37,250
01.15.**6100.**	GENERAL SUPPLIES	18,290	8,443	21,000	24,000
01.15.16.6110.00	INSURANCE	-	-	12,000	12,000
01.15.**6115.**	UNIFORMS	2,025	656	1,500	1,500
01.15.16.6130.00	MEALS / MEETINGS	123	-	150	150
01.15.16.6140.00	MERCHANDISE RESALE	-	167	300	300
01.15.**6150.**	OFFICE SUPPLIES	2,403	223	500	2,500
01.15.**6180.**	PURCHASED SERVICES	-	810	-	-
01.15.**6230.**	SALES TAX	216	70	330	330
01.15.**6240.**	TELEPHONE	16,535	8,344	12,250	12,250
01.15.10.6250.00	TRAVEL	-	-	100	100
01.15.**6260.**	ELECTRIC SERVICE	225,246	116,085	249,000	220,500
01.15.**6270.**	GAS/OIL	4,999	4,079	7,000	7,000
01.15.**6280.**	HEAT	87,155	97,807	82,400	81,000
01.15.**6300.**	SHOP TOOLS	1,754	35	1,500	1,500
01.15.**6320.**	WATER & CITY UTILITIES	32,500	16,440	31,300	31,300
01.15.**6380.**	MISC. EXPENSE	1,052	170	5,750	3,250
01.15.**6410.**	REPAIR FACILITY & EQUIPMENT	75,578	84,047	80,000	80,000
01.15.**6420.**	REPAIR MOBILE	8,173	2,427	3,500	3,500
01.15.20.6480.00	POSTAGE	-	-	-	-
Total		521,725	355,161	549,690	522,290
Capital/Transfers/Debt					
01.15.**7020.**	SCHEDULED EQUIPMENT	799	9,715	7,000	1,157,425
01.15.**7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	12,379	4,922	13,500	13,500
01.15.**7620.**	BUILDING IMPROVEMENTS	31,306	3,640	289,309	12,000
Total Capital/Transfers/Debt		44,484	18,277	309,809	1,182,925
Total Expenses		782,587	497,007	1,076,144	1,969,710
Total Facilities		(244,775)	(157,708)	(504,839)	(1,216,524)

Income Statement-Budget 2023

	Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023	
NEIGHBORHOOD PARKS					
Revenues					
01.20.19.4040.00	CAMPERS	181,410	87,115	165,000	180,000
01.20.19.4060.00	CONCESSION SALES	3,630	666	3,000	3,500
01.20.**.4100.**	EQUIPMENT RENTALS	39,825	12,295	40,000	43,850
01.20.**.4340.**	RENTAL INCOME - GENERAL	102,468	48,667	78,848	89,225
01.20.**.4380.**	POP MACHINES	124	-	-	150
01.20.**.4600.**	SHELTERS	74,575	24,925	65,500	46,500
01.20.**.4620.**	VENDOR IN THE PARK FEES	11,178	1,328	5,000	9,000
01.20.**.4660.**	INSURANCE CLAIMS	5,433	12,308	-	-
01.20.**.4670.**	SPONSORSHIP/DONATIONS	513	375	-	-
01.20.**.4672.**	ADVERTISING REVENUE	1,620	-	500	1,620
01.20.**.4700.**	MISC INCOME	1,325	952	1,050	300
Total Revenues		422,099	188,631	358,898	374,145
Expenses					
Personnel					
01.20.19.5100.00	FULL TIME COMPENSATION	24,671	12,829	24,000	26,941
01.20.**.5200.**	SALARIES PART TIME	202,507	73,875	216,516	317,545
01.20.**.5540.**	UNEMPLOYEMENT	484	1,320	-	-
Total Personnel		227,662	88,024	240,516	344,486
Operations					
01.20.**.6010.**	CREDIT CARD PROCESSING FEES	9,959	4,892	6,900	10,000
01.20.**.6030.**	ADVERTISING	-	714	800	200
01.20.**.6070.**	COMPUTER SERVICES	5,882	1,465	7,700	7,700
01.20.**.6090.**	RECURRING MAINTENANCE	40,879	18,825	38,700	36,700
01.20.**.6100.**	SUPPLIES	29,053	24,654	43,900	44,300
01.20.**.6115.**	UNIFORMS	-	307	500	300
01.20.19.6140.00	MERCHANDISE RESALE	3,473	1,330	2,500	2,500
01.20.**.6150.**	OFFICE SUPPLIES	194	162	350	200
01.20.**.6170.**	PRINTING	1,002	-	900	300
01.20.**.6180.**	PURCHASED SERVICES	1,201	-	4,500	-
01.20.**.6230.**	SALES TAX	15,763	5,161	15,000	15,926
01.20.**.6240.**	TELEPHONE	17,963	7,187	16,820	14,370
01.20.19.6245.00	PROFESSIONAL DEVELOPMENT	-	-	-	1,200
01.20.**.6260.**	ELECTRICAL SERVICE	172,383	80,854	198,300	155,600
01.20.**.6270.**	GAS/OIL	14,292	12,519	11,000	-
01.20.**.6280.**	HEAT	7,733	9,314	9,150	10,300
01.20.22.6290.00	YUNKER FARM UTILITES	8,616	6,591	12,000	13,000
01.20.**.6300.**	TOOLS	2,786	300	2,950	2,250
01.20.01.6310.00	PARK SIGNAGE	8,058	9,025	30,000	30,000
01.20.**.6320.**	WATER & CITY UTILITIES	216,054	62,277	178,150	184,350
01.20.01.6325.00	LANDFILL FEES - GARBAGE	-	11,407	-	-
01.20.**.6350.**	COMPLEX RENTAL-HECTOR SOCCER	10,861	10,861	10,861	10,861
01.20.**.6360.**	IRRIGATION REPAIR	30,403	5,171	16,500	26,000
01.20.**.6380.**	MISC EXPENSE	84	-	-	-
01.20.**.6390.**	NURSERY	41,064	17,133	56,000	36,000
01.20.**.6410.**	REPAIR FACILITY & EQUIPMENT	123,245	61,499	275,628	152,200
01.20.01.6412.00	PAINT & REFURBISH	52,318	20,960	-	60,000
01.20.**.6420.**	REPAIR MOBILE	735	14	6,000	-
01.20.**.6425.**	EQUIPMENT RENTAL	889	352	-	350
01.20.30.6450.00	SPONSORSHIP/DONATIONS	14,687	7,527	19,848	15,000
Total Operations		829,575	380,503	964,957	829,607
Capital/Transfers/Debt					
01.20.**.7020.**	SCHEDULED EQUIPMENT	3,090	1,250	25,500	25,000
01.20.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	5,575	619	3,500	2,500
01.20.**.7610.**	NEIGHBORHOOD PARK DEVELOPMENT	148	-	-	-
01.20.**.7620.**	BUILDING IMPROVEMENTS	35	58,134	304,500	1,000
01.20.**.7800.**	TRANSFER TO FD 40	330,000	-	302,000	330,000
Total Capital/Transfers/Debt		338,848	60,003	635,500	358,500
Total Expenses		1,396,085	528,530	1,840,973	1,532,593
Total Neighborhood Parks		(973,986)	(339,899)	(1,482,075)	(1,158,448)

Income Statement-Budget 2023

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
SWIMMING POOLS					
Revenues					
01.25.**.4010.**	ADMISSIONS	237,439	108,971	206,800	162,450
01.25.**.4120.**	POOL RENTAL	4,054	4,175	4,000	-
01.25.**.4320.**	PROGRAM REGISTRATIONS	36,130	20,605	42,645	50,068
01.25.**.4340.**	RENTAL INCOME	656	-	-	-
01.25.**.4480.**	SEASON PASSES	99,021	123,948	111,783	41,036
Total Revenues		377,299	257,699	365,228	253,554
Expenses					
Personnel					
01.25.**.5100.**	Full Time Salaries	26,775	13,405	25,522	26,811
01.25.**.5200.**	SALARIES - PART TIME	577,573	165,870	576,025	474,076
Total Personnel		604,349	179,275	601,547	500,887
Operations					
01.25.**.6010.**	CREDIT CARD PROCESSING FEES	5,325	1,610	3,715	2,828
01.25.**.6030.**	ADVERTISING	640	156	2,400	400
01.25.**.6050.**	MILEAGE	-	-	25	-
01.25.**.6060.**	POOL CHEMICALS	53,198	38,973	80,500	58,500
01.25.**.6070.**	COMPUTER SERVICE FEES	3,272	7,797	3,490	2,792
01.25.**.6090.**	RECURRING MAINTENANCE	3,832	708	2,300	1,400
01.25.**.6100.**	GENERAL SUPPLIES	11,889	8,625	13,150	9,050
01.25.**.6115.**	UNIFORMS	16,635	12,036	15,670	12,620
01.25.40.6130.00	MEALS & ALLOWANCES	-	-	-	-
01.25.**.6180.**	PURCHASED SERVICES	18,641	6,913	4,200	2,900
01.25.**.6200.**	PROGRAM EXPENSES	10,257	5,496	12,665	9,310
01.25.**.6230.**	SALES TAX	23,584	3,954	22,885	14,065
01.25.**.6240.**	TELEPHONE	2,817	1,518	2,400	1,200
01.25.**.6260.**	ELECTRIC	15,147	5,434	13,500	4,500
01.25.**.6280.**	HEAT	12,641	18,066	14,000	10,500
01.25.**.6320.**	WATER & CITY UTILITIES	48,738	16,535	49,700	26,700
01.25.**.6380.**	MISCELLANEOUS EXPENSE	4,471	-	1,400	1,150
01.25.**.6410.**	REPAIR FACILITY & EQUIPMENT	72,120	71,123	177,700	46,000
Total Operations		303,207	198,944	419,700	203,915
Capital/Transfers/Debt					
01.25.**.7020.**	EQUIPMENT	-	-	-	137,000
01.25.**.7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	2,637	5,020	4,000	1,500
01.25.**.7620.**	RENOV. & DECK CAULKING	174,310	-	1,000	-
01.25.10.7800.00	TRANSFER TO CONSTRUCTION	750,000	-	-	-
01.25.**.7910.**	INTEREST	29,400	12,675	29,400	222,900
01.25.**.7950.**	PRINCIPAL	270,000	275,000	270,000	785,000
Total Capital/Transfers/Debt		1,226,347	292,695	304,400	1,146,400
Total Expenses		2,133,902	670,914	1,325,647	1,851,202
Total Swimming Pools		(1,756,603)	(413,215)	(960,419)	(1,597,648)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
PARK OPERATIONS					
Revenues					
01.30.**4340.**	RENTAL INCOME	80,775	36,871	100,000	86,400
01.30.01.4380.00	POP MACHINES	64	68	-	-
01.30.**4660.**	INSURANCE CLAIMS	-	3,678	-	-
01.30.**4670.**	SPONSORSHIP/DONATIONS	1,849	-	5,000	-
01.30.50.4675.00	FOUNDATION DONATIONS	579	-	-	-
01.30.**4700.**	MISC INCOME	37,232	2,399	1,000	-
01.30.01.4755.00	SALE OF EQUIPMENT	61,271	98,845	-	-
Total Revenues		181,770	141,860	106,000	86,400
Expenses					
Personnel					
01.30.**5100.**	SALARIES FULL-TIME	1,854,375	971,552	2,081,248	2,132,597
01.30.**5200.**	SALARIES PART-TIME	378,148	127,621	478,119	758,550
01.30.**5540.**	UNEMPLOYMENT	-	(83)	2,400	-
Total Personnel		2,232,522	1,099,090	2,561,767	2,891,147
Operations					
01.30.01.6010.00	FEES - LEASE PREMIUM	-	-	28,000	-
01.30.**6050.**	MILEAGE	2,196	1,080	3,500	2,500
01.30.**6070.**	COMPUTER SERVICES	36,417	32,219	19,000	54,500
01.30.02.6080.00	CARPENTER SUPPLIES	3,087	2,109	4,000	3,000
01.30.**6090.**	RECURRING MAINTENANCE	19,512	11,190	36,400	18,400
01.30.**6100.**	SUPPLIES GENERAL	58,555	27,447	27,000	54,200
01.30.20.6102.00	AGRILIME - FIELDS	18,719	-	15,000	15,000
01.30.**6115.**	UNIFORMS	11,077	12,058	10,800	14,300
01.30.**6130.**	MEALS / MEETINGS	-	41	-	-
01.30.**6150.**	OFFICE SUPPLIES	4,135	1,598	4,600	4,450
01.30.**6170.**	PRINTING	1,124	1,480	2,550	1,700
01.30.**6180.**	PURCHASED SERVICES	8,750	-	98,000	6,000
01.30.**6240.**	TELEPHONE	19,330	10,288	20,700	20,600
01.30.**6245.**	PROFESSIONAL DEVELOPMENT	17,786	11,085	50,115	34,615
01.30.**6250.**	MILEAGE	-	-	-	-
01.30.**6260.**	ELECTRIC SERVICE	37,792	22,743	36,000	40,900
01.30.**6270.**	GAS/OIL	140,205	103,504	165,000	180,000
01.30.**6280.**	HEAT	19,529	27,639	21,000	20,800
01.30.**6300.**	SHOP TOOLS	9,093	5,136	10,500	13,500
01.30.01.6310.00	SIGNS	-	-	-	-
01.30.**6320.**	WATER & CITY UTILITIES	18,149	15,985	18,200	20,700
01.30.**6340.**	PUBLIC PROTECTION	22,008	7,792	16,000	24,000
01.30.**6360.**	IRRIGATION REPAIR	15,469	4,716	7,500	15,000
01.30.**6380.**	MISC. EXPENSE	899	18	1,000	-
01.30.**6390.**	FERTILIZER	73,692	48,618	112,000	116,000
01.30.**6410.**	REPAIR FACILITY & EQUIPMENT	73,829	60,034	76,500	91,000
01.30.**6420.**	REPAIR MOBILE	163,626	105,735	183,500	186,500
01.30.**6425.**	EQUIPMENT RENTAL	1,358	660	3,700	4,000
01.30.**6440.**	SOD & SEED	101	-	15,000	-
Total Operations		776,436	513,175	985,565	941,665
Capital/Transfers/Debt					
01.30.**7020.**	SCHEDULED EQUIPMENT	309,088	205,522	957,500	1,662,100
01.30.50.7075.00	FOUNDATION DONATION EXPENSES	579	275	-	-
01.30.**7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	34,716	13,151	39,000	41,500
01.30.**7620.**	BUILDING REPAIR/IMPROVEMENTS	15,604	-	26,000	-
01.30.**7800.**	TRANSFER TO FD 40	720,000	-	1,411,652	730,000
01.30.01.7910.00	NORWEST LEASE - INTEREST	36,046	33,180	33,180	30,239
01.30.01.7950.00	NORWEST LEASE - PRINCIPAL	108,126	110,992	110,992	113,993
Total Capital/Transfers/Debt		1,224,159	363,120	2,578,324	2,577,832
Total Expenses		4,233,117	1,975,385	6,125,656	6,410,644
Total Park Maintenance		(4,051,347)	(1,833,524)	(6,019,656)	(6,324,244)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
ADMINISTRATION					
Revenues					
01.50.**4340.**	RENTAL INCOME	32,202	8,531	32,202	32,000
01.50.01.4420.00	INTEREST INCOME	2	316	8,000	-
01.50.01.4440.00	INVESTMENT INCOME	95,175	18,338	180,000	200,000
01.50.**4670.**	SPONSORSHIP/DONATIONS	198	-	-	-
01.50.10.4672.00	ADVERTISING REVENUE - BROCHURE	3,500	4,550	9,400	10,590
01.50.**4700.**	MISC INCOME	152,604	79,200	30,000	45,000
01.50.01.4755.00	SALE OF ASSETS	6,144,353	-	-	-
01.50.20.4810.00	GENERAL MILL LEVY	9,305,002	10,073,196	9,898,514	11,307,931
01.50.20.4815.00	RECREATION MILL LEVY	2,988,651	2,897,069	3,178,361	3,266,736
01.50.20.4820.00	HEALTH INSURANCE MILL LEVY	472,530	459,543	502,194	516,158
01.50.20.4840.00	FINANCIAL INSTITUTION TAX	-	-	71,619	-
01.50.**4845.**	INTEREST & PENALTY TAXES	27,992	9,923	(646,530)	25,000
01.50.20.4850.00	STATE AID	2,980,134	1,262,671	2,847,200	3,074,900
01.50.20.4920.00	FEMA PROCEEDS	-	1,921	-	-
Total Revenues		22,202,343	14,815,258	16,110,960	18,478,314
Expenses					
Personnel					
01.50.**5100.**	FULL-TIME SALARIES	1,151,523	607,623	1,387,212	1,838,218
01.50.**5200.**	PART TIME SALARIES	33,717	7,325	12,885	51,775
01.50.**5520.**	WORKER'S COMPENSATION	37,626	28,487	51,000	41,500
01.50.01.5540.00	UNEMPLOYMENT	-	-	400	-
01.50.**5545.**	BACKGROUND CHECK/DRUG SCRIN FEE	19,136	14,486	30,000	30,000
01.50.01.5560.00	HEALTH INSURANCE	888,656	442,558	921,600	1,052,522
01.50.01.5562.00	LONG TERM DISABILITY	20,247	10,437	18,000	22,500
01.50.**5570.**	EMPLOYEE LIFE INSURANCE	11,304	5,611	12,000	11,900
01.50.**5571.**	PPACA REINSURANCE FEE	747	-	500	900
Total Personnel		2,162,957	1,116,527	2,433,597	3,049,315
Operations					
01.50.**6010.**	BANK CHARGES	(1,791)	(351)	6,000	7,200
01.50.01.6020.00	AUDIT/ACCOUNTING	24,245	22,550	31,000	40,000
01.50.**6030.**	PROMOTION/ADVERTISING	58,489	31,999	75,700	112,535
01.50.**6040.**	BROCHURE	31,349	15,696	38,548	37,800
01.50.**6050.**	MILEAGE	364	304	3,700	2,400
01.50.**6070.**	COMPUTER SERVICES	122,433	74,838	125,128	175,000
01.50.**6090.**	RECURRING MAINTENANCE	28,833	11,978	27,350	29,900
01.50.**6100.**	SUPPLIES GENERAL	6,599	4,667	7,100	10,900
01.50.01.6110.00	INSURANCE	137,262	151,312	105,000	155,000
01.50.**6115.**	UNIFORMS	2,045	-	2,300	2,000
01.50.01.6120.00	LEGAL EXPENSE	43,430	11,068	43,400	50,000
01.50.**6130.**	MEALS / MEETINGS	1,692	1,610	6,500	3,150
01.50.**6150.**	OFFICE SUPPLIES	12,317	4,040	10,500	15,000
01.50.01.6160.00	PARK BOARD	32,586	16,681	33,000	34,000
01.50.**6170.**	PRINTING	2,377	2,103	4,250	7,600
01.50.**6175.**	RECRUITMENT	1,581	2,133	5,500	8,500
01.50.**6180.**	PURCHASED SERVICES	9,902	26,953	33,000	31,488
01.50.**6240.**	TELEPHONE	20,909	10,522	21,700	21,150
01.50.**6245.**	PROFESSIONAL DEVELOPMENT	25,857	14,047	48,225	56,105
01.50.**6250.**	TRAVEL	6,450	1,845	5,000	7,000
01.50.01.6260.00	ELECTRIC SERVICE	16,520	8,432	15,000	19,824
01.50.01.6280.00	HEAT	7,387	10,392	9,500	8,863
01.50.01.6320.00	WATER & CITY UTILITIES	3,853	1,368	3,600	4,200
01.50.**6350.**	RENT	24,000	11,973	24,000	12,000
01.50.**6380.**	MISC. EXPENSE	6,890	17,720	8,000	5,000
01.50.01.6410.00	REPAIR FACILITY & EQUIPMENT	6,281	5,160	10,000	6,000
01.50.01.6425.00	EQUIPMENT RENTAL	3,455	1,727	3,000	3,500
01.50.**6450.**	TRUSTS/DONATIONS	55,140	53,465	160,400	55,300
01.50.**6480.**	POSTAGE/MAILING	8,090	1,301	7,000	8,000
01.50.01.6490.00	DISCOUNTS TAKEN	(720)	(664)	(1,500)	600
Total Operations		697,824	514,868	871,901	930,015
Capital/Transfers/Debt					
01.50.**7020.**	EQUIPMENT	2,430	-	83,200	1,500
01.50.**7080.**	UNSCHEDULED EQUIPMENT & CAPITAL IMPROVEME	25,002	2,489	16,200	8,000
01.50.01.7620.00	BUILDING REPAIR/IMPROVEMENTS	2,800	-	-	3,000
01.50.**7800.**	TRANSFER TO CONSTRUCTION	9,128,263	-	200,000	544,000
Total Capital/Transfers/Debt		9,158,495	2,489	299,400	556,500
Total Expenses		12,019,277	1,633,884	3,604,898	4,535,830
Total Administration		10,183,066	13,181,375	12,506,063	13,942,484

Income Statement-Budget 2023

	Actual	YTD Actual	Final Budget	Prelim Budget	
	12/31/2021	06/30/2022	2022	2023	
<u>OTHER OPERATIONS</u>					
Expenses					
Capital/Transfers/Debt					
01.80.10.7505.00	CONTINGENCY	-	-	75,000	95,000
Total Capital/Transfers/Debt	-	-	75,000	95,000	
Total Expenses	-	-	75,000	95,000	
Total Other Operations	-	-	(75,000)	(95,000)	
<u>BROADWAY SQUARE</u>					
Revenues					
02.09.02.4010.00	ADMISSIONS	260	-	-	-
02.09.**.4060.**	TAXABLE FOOD SOLD	4,032	1,589	-	4,350
02.09.**.4065.**	ALCOHOL PERMIT	1,050	600	-	2,000
02.09.**.4100.**	EQUIPMENT RENTAL - FBS	37,814	11,832	-	37,500
02.09.02.4140.00	ICE RENTAL	838	550	-	1,000
02.09.**.4320.**	PROGRAM INCOME	320	149	3,000	4,000
02.09.**.4340.**	FACILITY RENTAL	26,625	8,380	76,500	30,000
02.09.**.4345.**	ADMINISTRATIVE FEES	8,720	2,060	-	10,000
02.09.02.4560.00	SKATE SHARPENING	96	69	-	100
02.09.**.4620.**	VENDOR FEES	3,150	1,097	29,400	5,320
02.09.**.4670.**	SPONSORSHIP/DONATIONS	36,550	28,000	77,500	43,750
02.09.01.4671.00	GRANT REVENUE	-	-	-	1,000
02.09.**.4672.**	ADVERTISING REVENUE	7,150	2,000	-	8,000
02.09.01.4700.00	MISCELLANEOUS REVENUE	-	30,000	3,000	-
Total Revenues	126,605	86,326	189,400	147,020	
Expenses					
02.09.01.5100.00	FULL TIME COMPENSATION	90,008	33,093	125,000	69,495
02.09.**.5200.**	PART TIME COMPENSATION	14,970	10,872	42,000	-
02.09.**.6010.**	CREDIT CARD PROCESSING FEES	496	239	750	1,000
02.09.**.6030.**	PROMOTION/ADVERTISING	27,118	5,829	84,900	46,800
02.09.01.6070.00	COMPUTER SERVICE FEES	5,530	2,022	5,190	70
02.09.01.6080.00	CUSTODIAL SUPPLIES	68	-	2,000	500
02.09.**.6090.**	RECURRING MAINTENANCE	33,824	10,801	20,000	23,000
02.09.**.6100.**	GENERAL SUPPLIES	13,259	4,685	10,000	10,500
02.09.01.6115.00	UNIFORMS	338	156	1,000	500
02.09.01.6125.00	SOLD SPONSORSHIP EXPENSES	5,185	-	-	2,500
02.09.**.6140.**	COGS - CONCESSIONS	1,938	262	-	3,000
02.09.01.6150.00	OFFICE SUPPLIES	1,690	728	2,500	2,500
02.09.01.6170.00	PRINTING	976	-	10,000	2,500
02.09.**.6180.**	PURCHASED SERVICES	49,455	18,959	39,500	50,050
02.09.**.6200.**	PROGRAM EXPENSES	22,840	6,940	38,850	20,550
02.09.80.6205.00	RENTALS EXPENSES	13,674	1,178	-	14,000
02.09.**.6230.**	SALES TAX	2,913	821	2,100	6,600
02.09.**.6240.**	TELEPHONE/INTERNET/CABLE TV SERVICE	1,596	607	2,500	1,750
02.09.01.6245.00	PROFESSIONAL DEVELOPMENT	450	350	2,000	1,000
02.09.**.6260.**	ELECTRIC	19,424	10,247	24,750	20,500
02.09.02.6270.00	GAS/OIL	9	-	-	10
02.09.**.6280.**	HEAT	450	238	-	740
02.09.01.6290.00	UTILITIES - GENERAL	-	-	1,500	100
02.09.01.6310.00	SIGNS	551	355	1,000	250
02.09.01.6320.00	WATER & CITY UTILITIES	-	-	15,000	15,000
02.09.01.6380.00	MISCELLANEOUS EXPENSE	-	-	2,100	500
02.09.**.6410.**	REPAIR FACILITY & EQUIPMENT	9,361	7,808	5,000	12,500
02.09.02.6420.00	REPAIR MOBILE	202	22	-	200
02.09.**.6425.**	EQUIPMENT RENTAL	16,670	1,688	17,500	8,500
02.09.01.6450.00	SPONSORSHIP/DONATIONS	2,692	-	2,500	2,500
02.09.01.6480.00	POSTAGE	325	-	500	500
02.09.01.7020.00	SCHEDULED EQUIPMENT	15,006	-	15,000	10,000
02.09.01.7080.00	UNSCHEDULED EQUIPMENT	130,988	-	5,000	5,000
Total	(482,008)	(117,899)	(478,140)	(332,615)	
Total Expenses	482,008	117,899	478,140	332,615	
Total Broadway Square	(355,403)	(31,573)	(288,740)	(185,595)	

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
<u>PARK FOUNDATION OPERATIONS</u>					
Expenses					
Personnel					
04.80.20.5100.00	FULL TIME COMPENSATION	32,583	30,201	-	192,029
04.80.20.5200.00	PART TIME COMPENSATION	18,764	14,771	-	-
Total Personnel		51,347	44,972	-	192,029
Expenses					
04.80.20.6030.00	PROMOTION/ADVERTISING	-	400	-	36,000
04.80.20.6070.00	COMPUTER SERVICE FEES	-	1,571	-	3,500
04.80.20.6100.00	GENERAL SUPPLIES	-	182	-	1,500
04.80.20.6130.00	MEALS & MEETINGS	-	267	-	3,000
04.80.20.6170.00	PRINTING	-	842	-	-
04.80.20.6180.00	PURCHASED SERVICES	-	-	-	-
04.80.**.6450.**	SPONSORSHIP/DONATIONS	46,178	-	-	12,000
04.80.20.6500.00	FUND RAISING EXPENSE	-	-	-	-
Total		46,178	3,262	-	57,000
Capital					
04.80.20.7080.00	UNSCHEDULED EQUIPMENT	-	-	-	-
Total		-	-	-	-
Total		97,525	48,234	-	249,029
Total		(97,525)	(48,234)	-	(249,029)
<u>PENSION FUND</u>					
Revenues					
05.00.00.4830.00	PENSION MILL LEVY	1,473,547	423,264	1,551,813	991,566
05.00.00.4845.10	DISCOUNT/NON-PAYMENT TAXES	-	-	(77,591)	-
05.00.00.4925.00	TRANSFERS FROM OTHER FUNDS	-	-	-	-
Total Revenues		1,473,547	423,264	1,474,222	991,566
Expenses					
05.00.**.5580.**	PENSION-City of Fargo	450,290	563,588	469,600	668,095
05.00.00.5582.00	DEFERRED COMP 457 MATCH	77,323	40,410	84,120	89,990
05.00.00.5585.00	EMPLOYER'S SHARE OF FICA	657,673	304,937	700,000	729,000
05.00.00.7800.00	TRANSFER TO CONSTRUCTION	-	-	220,502	-
Total		1,185,286	908,934	1,474,222	1,487,085
Total Expenses		1,185,286	908,934	1,474,222	1,487,085
Total Pension Fund		288,260	(485,670)	0	(495,519)

Income Statement-Budget 2023

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
<u>DEBT SERVICE FUND</u>					
Revenues					
06.00.00.4700.00	MISC REVENUE	7,393	7,709	-	-
06.00.00.4835.00	SPECIALS MILL LEVY	3,038,346	5,455,542	8,531,600	6,166,727
06.00.**.4836.**	SPECIAL ASSESSMENTS RECEIVED	2,152,267	1,019,179	1,974,892	1,925,150
06.00.00.4845.10	DISCOUNT/NON-PAYMENT TAXES	-	-	(299,970)	(324,565)
06.00.**.4910.**	BOND PROCEEDS	1,245,000	43,075,000	-	-
06.00.**.4911.**	BOND DISCOUNT	(18,841)	(99,892)	-	-
06.00.**.4912.**	BOND PREMIUM	6,222	5,643,381	-	-
Total Revenues		6,430,386	55,100,919	10,206,522	7,767,312
Expenses					
06.00.**.6010.**	BANK CHARGES & BOND FEES	30,960	134,788	-	-
06.00.00.6120.00	LEGAL EXPENSE	-	33,500	-	-
06.00.00.6800.00	PROPERTY TAXES	92,969	82,717	100,000	100,000
06.00.**.7805.**	DEBT SERVICE PROJECT CLOSE OUT THARALDSON	-	-	-	-
06.00.**.7910.**	SPECIALS INTEREST	798,740	458,546	4,029,869	2,571,015
06.00.**.7950.**	SPECIALS PRINCIPAL	3,914,547	6,958,367	6,076,654	5,096,298
Total		4,837,217	7,667,918	10,206,522	7,767,313
Total Expenses		4,837,217	7,667,918	10,206,522	7,767,313
Total Debt Service Fund		1,593,170	47,433,000	(0)	(0)
<u>FRIENDS OF THE DEPOT FUND</u>					
Revenues					
07.50.05.4671.00	GRANT INCOME	3,240	3,395	-	2,500
Total Revenues		3,240	3,395	-	2,500
Total Friends of The Depot Fund		3,240	3,395	-	2,500

Income Statement-Budget 2023

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
<u>FORESTRY FUND</u>					
Revenues					
08.30.**4670.**	SPONSORSHIP/DONATIONS	12,620	-	-	-
08.30.15.4671.00	GRANT REVENUE	9,063	-	-	-
08.30.15.4675.00	FOUNDATION DONATIONS	5,000	-	-	-
08.30.**4700.**	MISC. REVENUE	17,668	-	16,000	18,000
08.30.15.4825.00	FORESTRY MILL LEVY	1,032,104	1,003,739	1,096,898	1,186,734
08.30.15.4845.10	DISCOUNT/NON-PAYMENT TAXES	-	-	(54,345)	-
08.30.10.4930.00	TRANSFER FROM GENERAL FUND	-	-	243,209	-
Total Revenues		1,076,455	1,003,739	1,301,762	1,204,734
Expenses					
Personnel					
08.30.**5100.**	SALARIES FULL TIME	326,277	170,257	327,645	410,868
08.30.**5200.**	PART TIME SALARIES	198,541	56,206	200,018	238,720
08.30.**5540.**	UNEMPLOYMENT	-	985	3,500	-
Total Personnel		524,818	227,449	531,162	649,588
Operations					
08.30.**6070.**	COMPUTER SERVICE FEES	9,437	2,441	8,750	11,000
08.30.**6090.**	RECURRING MAINTENANCE	1,685	240	3,000	1,800
08.30.**6100.**	GENERAL SUPPLIES	6,867	3,758	5,000	6,950
08.30.**6115.**	UNIFORMS	1,840	3,981	2,500	3,000
08.30.15.6150.00	OFFICE SUPPLIES	822	-	750	1,000
08.30.**6180.**	PURCHASED SERVICES	36,349	40,293	65,000	60,000
08.30.**6240.**	TELEPHONE	3,418	1,706	3,500	3,800
08.30.**6245.**	PROFESSIONAL DEVELOPMENT	4,695	2,617	6,000	3,690
08.30.15.6250.00	TRAVEL	-	-	500	-
08.30.15.6270.00	GAS / OIL	34,639	20,092	35,000	37,000
08.30.**6300.**	TOOLS	3,540	1,776	3,000	4,400
08.30.**6320.**	WATER & CITY UTILITIES	-	148	2,500	3,000
08.30.15.6325.00	LANDFILL FEES - WOOD WASTE	-	3,639	-	-
08.30.**6360.**	IRRIGATION REPAIR	1,648	1,241	250	1,250
08.30.**6380.**	MISCELLANEOUS EXPENSE	3,126	-	200	60,100
08.30.**6390.**	ANNUAL PLANTING MATERIALS	48,994	48,413	80,150	49,500
08.30.15.6410.00	REPAIR FACILITY & EQUIPMENT	5,502	-	1,000	1,000
08.30.**6420.**	REPAIR MOBILE	28,941	5,276	28,500	31,000
08.30.**6425.**	EQUIPMENT RENTAL	379	584	1,000	700
Total Operations		191,883	136,205	246,600	279,190
Capital/Transfers/Debt					
08.30.**7020.**	SCHEDULED EQUIPMENT - NURSERY	3,476	75,420	435,000	130,000
08.30.15.7075.00	FOUNDATION DONATION EXPENSES	1,672	1,849	-	-
08.30.**7080.**	UNSCHEDULED EQUIPMENT	6,470	1,699	4,000	5,500
08.30.**7630.**	LANDSCAPE IMPROVEMENTS	68,930	36,577	85,000	69,000
Total Capital/Transfers/Debt		80,548	115,545	524,000	204,500
Total Expenses		797,249	479,199	1,301,762	1,133,278
Total Forestry Fund		279,206	524,540	(0)	71,456
<u>INSURANCE FUND</u>					
Revenues					
09.50.10.4820.00	LIABILITY INSURANCE MILL LEVY	124,350	119,833	130,955	135,831
09.50.10.4845.10	DISCOUNT/NON-PAYMENT TAXES	-	-	(6,548)	-
Total Revenues		124,350	119,833	124,407	135,831
Expenses					
09.50.10.6110.00	INSURANCE (LIABILITY)	111,175	115,028	124,407	121,125
Total		111,175	115,028	124,407	121,125
Total Expenses		111,175	115,028	124,407	121,125
Total Insurance Fund		13,175	4,805	0	14,706

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
<u>COURTS PLUS COUMMUNITY FITNESS</u>					
Revenues					
10.12.06.4010.00	ADMISSIONS - PLAYGROUND	72,623	50,099	80,000	87,000
10.12.**.4060.**	FRONT DESK TAXABLE CONCESSIONS	51,170	29,589	60,000	68,930
10.12.**.4220.**	MEMBERSHIPS	1,070,885	569,116	1,067,251	1,247,000
10.12.**.4240.**	GUEST FEES	145,744	56,535	135,000	130,000
10.12.03.4260.00	COURT FEES	100,751	69,772	100,000	110,000
10.12.**.4265.**	PRIVATE LESSONS	453,571	241,769	426,500	459,200
10.12.**.4270.**	LEAGUES	53,329	14,315	33,800	51,500
10.12.**.4275.**	TOURNAMENTS	39,133	7,762	30,000	40,000
10.12.02.4280.00	LOCKER RENTAL	2,245	1,212	3,000	2,500
10.12.06.4282.00	TANNING	1,858	2,705	500	1,500
10.12.06.4300.00	DAYCARE	2,076	1,191	2,000	2,100
10.12.**.4320.**	YOUTH RECREATION ACTIVITIES	26,382	22,776	22,250	57,000
10.12.**.4340.**	GYM RENTALS	138,095	78,857	97,000	106,000
10.12.02.4345.00	PROCESSING FEE	11,850	5,100	9,500	11,000
10.12.**.4380.**	NON-TAXABLE COOLER BEVERAGES	54,281	31,524	42,000	57,500
10.12.20.4400.00	VENDING MACHINES - MASSAGE CHAIRS	939	502	1,000	1,000
10.12.**.4670.**	SPONSORSHIP/DONATIONS	20,250	18,000	10,000	17,000
10.12.20.4671.00	GRANT REVENUE	50,000	-	-	-
10.12.20.4672.00	ADVERTISING REVENUE	240	228	-	-
10.12.**.4700.**	MISC. INCOME	2,802	641	4,500	4,000
10.12.**.4925.**	TRANSFER FROM GEN FUND	-	-	200,000	-
Total Revenues		2,298,222	1,201,690	2,324,301	2,453,230
Expenses					
Personnel					
10.12.**.5100.**	SALARIES FULLTIME	662,528	313,731	674,896	684,062
10.12.**.5105.**	COMMISSION - FULLTIME	17,581	32,781	18,000	19,200
10.12.**.5200.**	SALARIES PART TIME	272,564	153,484	331,612	432,500
10.12.**.5205.**	COMMISSIONS - PART TIME	59,366	33,035	58,800	65,900
10.12.20.5540.00	UNEMPLOYMENT	578	(94)	400	-
10.12.20.5545.00	BACKGROUND CHECK/DRUG SCRNR FEE	1,150	1,684	2,000	3,000
10.12.20.5560.00	HEALTH INSURANCE	128,422	60,926	135,000	132,000
10.12.20.5565.00	OPEB EXPENSE	6,530	-	5,000	-
Total Personnel		1,148,719	595,547	1,225,708	1,336,662
Operations					
10.12.**.6010.**	BANK FEES	44,169	29,452	39,000	60,450
10.12.02.6015.00	BAD DEBT EXPENSE	9,992	3,494	15,000	10,000
10.12.**.6030.**	ADVERTISING	34,708	14,599	60,000	50,000
10.12.**.6050.**	MILEAGE	639	179	1,250	700
10.12.20.6070.00	COMPUTER SERVICES	35,283	17,437	35,000	39,000
10.12.20.6090.00	RECURRING MAINTENANCE	129,109	62,262	125,000	125,000
10.12.**.6100.**	GENERAL SUPPLIES - PLAYGROUND	31,497	21,519	47,500	39,350
10.12.**.6115.**	UNIFORMS	1,236	1,544	3,000	3,000
10.12.20.6130.00	MEALS / MEETINGS	78	58	350	350
10.12.**.6140.**	CONCESSION COGS	64,543	35,545	65,000	76,300
10.12.20.6150.00	OFFICE SUPPLIES	3,143	1,098	2,500	3,200
10.12.20.6170.00	PRINTING	2,465	1,209	2,500	2,800
10.12.20.6180.00	PURCHASED SERVICES	4,582	2,813	5,000	5,000
10.12.**.6200.**	ADULT REC EXPENSES	43,088	14,651	34,300	39,900
10.12.**.6220.**	YOUTH REC EXPENSES	10,886	6,582	14,750	17,000
10.12.**.6230.**	SALES TAX - FRONT DESK CONCESSIONS	2,916	1,381	2,000	2,700
10.12.**.6240.**	TELEPHONE/INTERNET/CABLE TV SERVICE	14,364	7,487	14,000	16,000
10.12.**.6245.**	PROFESSIONAL DEVELOPMENT	3,788	1,338	8,658	17,350
10.12.**.6250.**	TRAVEL	725	-	2,300	1,800
10.12.20.6260.00	ELECTRIC	120,997	62,215	130,000	144,000
10.12.20.6280.00	HEAT	14,683	21,686	20,000	30,000
10.12.20.6320.00	WATER & CITY UTILITIES	9,989	5,124	14,000	11,000
10.12.**.6380.**	MISC. EXPENSE	737	200	700	200
10.12.**.6410.**	REPAIR PLAYGROUND	50,378	69,516	54,200	101,400
10.12.20.6480.00	POSTAGE/MAILING	827	492	2,000	1,000
10.12.20.6720.00	DEPRECIATION	362,070	-	385,000	-
10.12.20.6750.00	LOSS ON DISPOSAL OF ASSETS	-	-	1,000	-
Total Operations		996,893	381,880	1,084,008	797,500
Capital/Transfer/Debt					
10.12.**.7020.**	EQUIPMENT	-	9,975	28,000	25,000
10.12.**.7080.**	FITNESS EQUIPMENT	13,434	7,399	11,000	6,500
10.12.**.7910.**	INTEREST	35,478	-	32,390	27,305
10.12.20.7950.00	PRINCIPAL	-	-	-	217,832
Total Capital/Transfer/Debt		48,912	17,374	71,390	276,637
Total Expenses		2,194,525	994,801	2,381,106	2,410,799
Total Courts Plus Coummunity Fitness		103,697	206,889	(56,805)	42,431

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
<u>RANSOM COUNTY TRANSPORTATION (15)</u>					
Revenues					
15.45.25.4010.10	PROJECT INCOME - TRANSIT	3,018	2,138	4,000	3,000
15.45.25.4660.00	INSURANCE CLAIMS	967	-	-	-
15.45.**.4860.**	TRANSIT FUNDS	75,905	-	76,524	79,800
Total		79,890	2,138	80,524	82,800
Total Revenues		79,890	2,138	80,524	82,800
Expenses					
Personnel					
15.45.**.5100.**	FULL TIME COMPENSATION	18,562	8,859	17,373	19,650
15.45.**.5200.**	PART TIME COMPENSATION	33,264	17,147	35,030	35,828
15.45.**.5520.**	WORKER'S COMPENSATION	533	780	1,300	900
15.45.25.5560.00	HEALTH INSURANCE	2,982	1,556	3,520	3,331
15.45.25.5585.00	PAYROLL TAXES	3,906	1,982	4,087	4,216
15.45.25.5610.00	DEFERRED COMPENSATION	1,069	541	1,113	1,282
Total Personnel		60,316	30,865	62,424	65,206
Operations					
15.45.25.6030.00	PROMOTION	600	50	600	600
15.45.25.6050.00	MILEAGE & TRAVEL	1,180	432	300	500
15.45.25.6090.00	RECURRING MAINTENANCE	420	525	1,000	500
15.45.25.6100.00	GENERAL SUPPLIES	-	-	200	200
15.45.25.6110.00	INSURANCE	1,764	2,333	2,000	2,000
15.45.25.6115.00	UNIFORMS	391	110	200	200
15.45.25.6150.00	OFFICE SUPPLIES	6	-	-	-
15.45.25.6170.00	PRINTING	54	57	-	-
15.45.25.6175.01	RECRUITMENT - JOB ADS	284	943	200	200
15.45.25.6240.00	TELEPHONE	808	399	800	800
15.45.25.6245.00	PROFESSIONAL DEVELOPMENT	60	-	-	-
15.45.25.6260.00	ELECTRICAL SERVICE	-	-	200	-
15.45.25.6270.00	VAN/BUS FUEL	5,431	5,439	8,000	8,000
15.45.25.6290.00	UTILITIES	348	175	-	-
15.45.25.6350.00	RENT	1,900	1,000	1,900	1,900
15.45.25.6380.00	MISCELLANEOUS EXPENSE	-	-	200	200
15.45.25.6410.00	FACILITY MAINTENANCE	-	150	500	500
15.45.25.6420.00	VAN/BUS REPAIR	6,218	1,520	2,000	2,000
Total Operations		19,463	13,134	18,100	17,600
Capital/Transfers/Debt					
15.45.25.7080.00	UNSCHEDULED EQUIPMENT	111	60,365	-	-
Total Capital/Transfers/Debt		111	60,365	-	-
Total Expenses		79,890	104,364	80,524	82,806
Total RANSOM COUNTY TRANSPORTATION (15)		-	(102,226)	0	(6)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
RANSOM/SARGENT SENIORS FUND (16)					
Revenues					
16.45.**.4010.**	PROJECT INCOME-CONGREGATE	88,175	43,457	93,000	88,000
16.45.10.4420.00	BANK INTEREST	2	1	-	-
16.45.**.4670.**	DONATIONS	250	-	-	-
16.45.**.4810.**	MILL LEVY REVENUES	68,750	-	-	70,000
16.45.20.4850.00	HCBS FUNDING	12,519	6,130	1,000	10,000
16.45.**.4855.**	FEDERAL FUNDS	241,720	-	230,616	239,818
16.45.**.4860.**	USDA CASH INCOME	107,305	14,388	104,420	124,462
16.45.25.4861.00	RTAP FUNDING	380	-	-	-
16.45.20.4865.00	LOCAL MATCH - C	-	-	50,000	-
16.45.**.4875.**	ADDITIONAL LOCAL	16,248	6,600	22,670	23,705
Total		535,349	70,576	501,706	555,985
Total Revenues		535,349	70,576	501,706	555,985
Expenses					
Personnel					
16.45.**.5100.**	FULL TIME COMPENSATION	148,133	79,623	178,452	167,345
16.45.**.5200.**	PART-TIME WAGES	106,692	64,828	104,824	146,492
16.45.**.5520.**	WORKERS COMPENSATION	1,081	1,388	1,595	1,645
16.45.20.5540.00	UNEMPLOYMENT	3,741	-	-	3,922
16.45.**.5560.**	HEALTH INSURANCE	28,434	16,250	33,090	37,241
16.45.**.5585.**	PAYROLL TAXES	19,028	10,884	19,050	23,802
16.45.**.5610.**	DEFERRED COMPENSATION	7,277	3,639	8,328	7,621
Total Personnel		314,385	176,613	345,339	388,069
Operations					
16.45.**.6030.**	PROMOTIONS	550	250	600	600
16.45.**.6050.**	MILEAGE & TRAVEL	9,548	4,769	6,100	8,500
16.45.**.6070.**	COMPUTER SERVICE FEES	2,997	2,141	2,467	2,467
16.45.20.6085.00	VOLUNTEER RECOGNITION	109	-	500	250
16.45.**.6090.**	RECURRING MAINTENANCE	2,252	371	600	1,100
16.45.**.6100.**	GENERAL SUPPLIES	19,800	9,187	12,000	15,000
16.45.**.6105.**	CONGREGATE MEALS	100,810	56,128	110,000	110,000
16.45.25.6110.00	INSURANCE	861	852	500	900
16.45.**.6115.**	UNIFORMS	296	-	250	250
16.45.**.6150.**	OFFICE SUPPLIES	1,627	651	850	1,350
16.45.**.6170.**	NEWSLETTER PRINTING	5,228	2,687	3,300	4,300
16.45.**.6175.**	RECRUITMENT - JOB ADS	745	1,557	1,000	1,000
16.45.**.6180.**	HEALTH & DRUG SCREENING	-	-	100	-
16.45.**.6200.**	RECREATION SUPPLIES	-	-	100	-
16.45.**.6240.**	TELEPHONE	4,374	2,133	4,200	4,200
16.45.**.6245.**	PROFESSIONAL DEVELOPMENT	560	135	-	-
16.45.25.6270.00	VAN/BUS FUEL	6,627	4,532	3,000	8,000
16.45.20.6290.00	GARBAGE/UTILITIES	1,080	572	1,200	1,200
16.45.20.6350.00	RENT	2,520	1,260	4,000	4,000
16.45.**.6380.**	MISCELLANEOUS EXPENSE	25	-	-	-
16.45.**.6410.**	FACILITY MAINTENANCE	2,628	795	2,000	1,000
16.45.25.6420.00	VAN/BUS REPAIR	2,557	957	2,000	2,000
16.45.**.6480.**	POSTAGE	1,641	906	1,600	1,800
Total Operations		166,835	89,884	156,367	167,917
Capital/Transfers/Debt					
16.45.**.7080.**	UNSCHEDULED EQUIPMENT	54,129	-	-	-
Total Capital/Transfers/Debt		54,129	-	-	-
Total Expenses		535,349	266,497	501,706	555,986
Total RANSOM/SARGENT SENIORS FUND (16)		-	(195,921)	0	(1)

Income Statement-Budget 2023

STEELE COUNTY SENIORS FUND (17)

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
Revenues					
17.45.**.4010.**	PROJECT INCOME-CONGREGATE	23,156	9,885	22,000	23,000
17.45.**.4810.**	MILL LEVY REVENUES	29,250	-	2,875	30,000
17.45.20.4855.00	FEDERAL FUNDS	54,471	-	62,145	48,700
17.45.**.4860.**	USDA CASH INCOME	56,703	3,290	56,485	59,036
17.45.**.4865.**	LOCAL MATCH - C	-	-	30,000	-
Total		163,580	13,175	173,505	160,736
Total Revenues		163,580	13,175	173,505	160,736
Expenses					
Personnel					
17.45.**.5100.**	FULL TIME COMPENSATION	38,776	20,105	39,029	42,746
17.45.**.5200.**	PART-TIME WAGES	24,972	11,352	27,000	26,664
17.45.**.5520.**	WORKER'S COMPENSATION	549	547	650	735
17.45.**.5560.**	HEALTH INSURANCE	6,790	3,511	7,508	7,498
17.45.**.5585.**	PAYROLL TAXES	4,759	2,359	5,060	5,938
17.45.**.5610.**	DEFERRED COMPENSATION	1,903	1,018	1,782	2,134
Total Personnel		77,749	38,891	81,028	85,715
Operations					
17.45.25.6030.00	PROMOTIONS	50	-	-	-
17.45.**.6050.**	MILEAGE & TRAVEL	1,100	334	1,050	1,050
17.45.**.6070.**	COMPUTER SERVICE FEES	448	-	897	883
17.45.20.6090.00	RECURRING MAINTENANCE	196	-	500	500
17.45.**.6100.**	GENERAL SUPPLIES	3,088	429	1,500	1,500
17.45.**.6105.**	CONGREGATE MEALS	68,677	8,881	75,000	60,000
17.45.25.6110.00	INSURANCE	695	717	650	700
17.45.**.6115.**	UNIFORMS	223	-	200	200
17.45.**.6150.**	OFFICE SUPPLIES	141	28	100	100
17.45.**.6170.**	NEWSLETTER PRINTING	1,027	619	500	600
17.45.**.6175.**	RECRUITMENT - JOB ADS	94	535	-	-
17.45.**.6180.**	PURCHASED SERVICES	-	-	100	-
17.45.**.6240.**	TELEPHONE	1,561	778	3,180	1,780
17.45.**.6245.**	PROFESSIONAL DEVELOPMENT	83	51	-	100
17.45.**.6250.**	TRAVEL	-	-	-	-
17.45.**.6270.**	GAS/OIL	2,760	2,660	5,000	4,000
17.45.20.6290.00	GARBAGE/UTILITIES	762	420	800	800
17.45.25.6350.00	RENT	1,760	1,120	2,000	2,000
17.45.20.6410.00	FACILITY & EQUIPMENT REPAIRS	-	-	-	-
17.45.**.6420.**	MOW VEHICLE MAINTENANCE	2,841	521	1,000	1,000
17.45.**.6480.**	POSTAGE	-	8	-	-
Total Operations		85,507	17,100	92,477	75,213
Capital/Transfers/Debt					
17.45.**.7080.**	UNSCHEDULED EQUIPMENT	324	-	-	-
Total Capital/Transfers/Debt		324	-	-	-
Total Expenses		163,580	55,991	173,505	160,928
Total STEELE COUNTY SENIORS FUND		-	(42,816)	(0)	(192)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
<u>RICHLAND COUNTY SENIORS (18)</u>					
Revenues					
18.45.**4010.**	PROJECT INCOME-CONGREGATE	95,677	43,972	101,000	98,000
18.45.10.4420.00	INTEREST INCOME	1	0	-	-
18.45.10.4670.00	DONATIONS	500	-	-	-
18.45.25.4700.01	REIMBURSABLE RIDES	2,608	-	-	-
18.45.**4810.**	MILL LEVY REVENUES	84,825	98,000	-	101,000
18.45.20.4850.00	HCBS FUNDING	7,851	6,185	3,000	8,000
18.45.20.4855.00	FEDERAL FUNDS	230,331	-	203,251	344,000
18.45.**4860.**	USDA CASH INCOME	200,081	14,222	199,234	118,400
18.45.25.4861.00	RTAP FUNDING	545	-	-	-
18.45.**4865.**	LOCAL MATCH	-	-	129,829	32,516
Total		622,418	162,380	636,314	701,916
Total Revenues		622,418	162,380	636,314	701,916
Expenses					
Personnel					
18.45.**5100.**	FULL TIME COMPENSATION	273,533	148,448	284,034	319,565
18.45.**5200.**	PART TIME COMPENSATION	63,934	35,574	59,976	73,941
18.45.**5520.**	WORKER'S COMPENSATION	307	351	200	400
18.45.**5560.**	HEALTH INSURANCE	67,711	34,906	75,355	74,676
18.45.**5585.**	PAYROLL TAXES	26,314	14,458	31,439	31,883
18.45.**5610.**	DEFERRED COMPENSATION	11,210	5,921	11,835	12,666
Total Personnel		443,009	239,659	462,839	513,131
Operations					
18.45.10.6010.00	BANK CHARGES	1	-	-	-
18.45.**6030.**	PROMOTIONS	2,365	1,120	2,000	2,000
18.45.**6050.**	MILEAGE & TRAVEL	3,143	1,362	3,000	3,000
18.45.**6070.**	COMPUTER SERVICE FEES	4,197	2,325	3,850	3,905
18.45.20.6085.00	VOLUNTEER RECOGNITION	150	-	-	-
18.45.**6090.**	RECURRING MAINTENANCE	5,518	2,440	4,450	5,000
18.45.**6100.**	GENERAL SUPPLIES	17,062	12,824	20,000	18,000
18.45.**6105.**	CONGREGATE MEALS	112,105	66,406	115,000	130,000
18.45.**6110.**	INSURANCE	2,524	1,930	2,500	2,500
18.45.**6115.**	UNIFORMS	100	-	525	225
18.45.**6150.**	OFFICE SUPPLIES	3,333	1,261	2,300	2,700
18.45.**6170.**	PRINTING	380	57	200	200
18.45.20.6175.01	RECRUITMENT - JOB ADS	100	-	-	-
18.45.**6180.**	PURCHASED SERVICES	6,363	-	100	-
18.45.**6240.**	TELEPHONE	4,518	2,301	3,700	4,200
18.45.**6245.**	PROFESSIONAL DEVELOPMENT	890	135	250	450
18.45.**6270.**	GAS/OIL	6,067	4,685	7,500	8,300
18.45.25.6350.00	RENT	3,600	1,800	3,600	3,600
18.45.**6380.**	MISC EXPENSE	-	-	-	-
18.45.**6420.**	MOW VEHICLE MAINTENANCE	3,107	1,258	3,000	3,200
18.45.**6480.**	POSTAGE	1,187	406	1,500	1,500
18.45.**6650.**	INDIRECT TRANSFER	-	-	-	-
Total Operations		176,710	100,310	173,475	188,780
Capital/Transfers/Debt					
18.45.**7080.**	UNSCHEDULED EQUIPMENT	2,699	-	-	-
Total Capital/Transfers/Debt		2,699	-	-	-
Total Expenses		622,418	339,968	636,314	701,911
Total RICHLAND COUNTY SENIORS (18)		-	(177,589)	(0)	5

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
TRAILL COUNTY SENIORS (19)					
Revenues					
19.45.**.4010.**	PROJECT INCOME-CONGREGATE	54,055	28,525	61,500	57,000
19.45.10.4670.00	DONATIONS	-	(339)	-	-
19.45.**.4810.**	MILL LEVY REVENUES	57,125	-	52,898	60,000
19.45.20.4850.00	HCBS FUNDING	9,241	3,345	15,000	9,000
19.45.20.4855.00	FEDERAL FUNDS	151,029	-	138,906	158,550
19.45.**.4860.**	USDA CASH INCOME	101,992	9,773	93,870	107,345
19.45.25.4861.00	RTAP FUNDING	215	-	-	-
19.45.**.4865.**	LOCAL MATCH	-	-	12,499	-
19.45.**.4875.**	ADDITIONAL LOCAL	44,049	281	-	13,047
Total		417,706	41,586	374,673	404,942
Total Revenues		417,706	41,586	374,673	404,942
Expenses					
Personnel					
19.45.**.5100.**	FULL TIME COMPENSATION	115,626	58,963	122,067	133,474
19.45.**.5200.**	PART-TIME WAGES	55,468	34,829	54,447	70,259
19.45.**.5520.**	WORKER'S COMPENSATION	1,385	1,328	1,400	1,700
19.45.**.5560.**	HEALTH INSURANCE	33,741	16,722	39,229	38,950
19.45.**.5585.**	PAYROLL TAXES	12,636	7,085	13,130	15,057
19.45.**.5610.**	DEFERRED COMPENSATION	7,679	3,934	8,429	8,708
Total Personnel		226,534	122,861	238,703	268,147
Operations					
19.45.25.6030.00	PROMOTION	500	-	1,000	500
19.45.**.6050.**	MILEAGE & TRAVEL	2,090	990	3,000	3,000
19.45.**.6070.**	COMPUTER SERVICE FEES	2,606	855	2,135	2,135
19.45.**.6090.**	RECURRING MAINTENANCE	613	72	300	300
19.45.**.6100.**	GENERAL SUPPLIES	15,444	6,878	10,100	10,100
19.45.**.6105.**	CONGREGATE MEALS	85,625	42,828	96,000	96,000
19.45.**.6110.**	INSURANCE	1,331	1,667	1,400	1,400
19.45.**.6115.**	UNIFORMS	654	-	500	500
19.45.**.6150.**	OFFICE SUPPLIES	373	83	375	375
19.45.**.6170.**	NEWSLETTER PRINTING	3,102	1,743	1,800	1,800
19.45.**.6175.**	RECRUITMENT - JOB ADS	1,843	1,465	-	-
19.45.**.6180.**	HEALTH & DRUG SCREENING	-	-	100	-
19.45.**.6240.**	TELEPHONE	4,369	2,238	3,400	3,700
19.45.**.6245.**	PROFESSIONAL DEVELOPMENT	369	84	-	-
19.45.**.6250.**	TRAVEL	-	-	-	-
19.45.**.6270.**	GAS/OIL	6,907	4,198	6,000	6,000
19.45.20.6290.00	GARBAGE/UTILITIES	1,089	637	-	-
19.45.**.6350.**	RENT	4,170	1,120	4,560	4,560
19.45.**.6380.**	MISCELLANEOUS EXPENSE	21	11	-	-
19.45.**.6410.**	FACILITY MAINTENANCE	1,905	-	500	-
19.45.**.6420.**	MOW VEHICLE MAINTENANCE	3,873	2,571	3,200	5,500
19.45.**.6480.**	POSTAGE	1,351	562	1,600	1,250
Total Operations		138,235	68,002	135,970	137,120
Capital/Transfers/Debt					
19.45.**.7080.**	UNSCHEDULED EQUIPMENT	52,936	100	-	-
Total Capital/Transfers/Debt		52,936	100	-	-
Total Expenses		417,706	190,963	374,673	405,267
Total TRAILL COUNTY SENIORS (19)		-	(149,377)	(0)	(325)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
CASS COUNTY SENIOR PROGRAMS (20)					
Revenues					
20.45.**4010.**	PROJECT INCOME-CONGREGATE	595,168	323,731	600,000	620,000
20.45.10.4100.00	POOL TABLE REVENUE	-	-	-	-
20.45.**4340.**	RENTAL FEES	7,049	6,431	6,000	8,000
20.45.**4440.**	INVESTMENT INCOME	17,734	(201)	-	-
20.45.25.4660.00	INSURANCE CLAIMS	41,060	10,117	-	-
20.45.**4670.**	DONATIONS	23,368	5,605	-	10,000
20.45.**4675.**	CITY OF FARGO DONATIONS	21,350	6,799	-	14,000
20.45.**4700.**	MISCELLANEOUS REVENUE	8,322	7,333	39,000	-
20.45.25.4755.00	SALE OF ASSETS	4,858	-	-	-
20.45.**4810.**	MILL LEVY REVENUES	1,800,000	1,800,000	1,757,600	2,000,000
20.45.**4855.**	FEDERAL FUNDS	1,480,407	782,059	533,044	699,265
20.45.**4860.**	USDA CASH INCOME	419,251	207,608	269,714	322,286
20.45.**4875.**	ADDITIONAL LOCAL	26,264	587	42,400	22,000
Total		4,444,830	3,150,068	3,247,758	3,695,551
Total Revenues		4,444,830	3,150,068	3,247,758	3,695,551
Expenses					
Personnel					
20.45.**5100.**	FULL TIME COMPENSATION	838,646	446,200	887,933	990,264
20.45.**5200.**	PART-TIME WAGES	381,937	229,055	352,387	491,519
20.45.**5520.**	WORKER'S COMPENSATION	8,781	7,897	12,000	9,975
20.45.**5540.**	UNEMPLOYMENT	877	50	500	900
20.45.**5545.**	BACKGROUND CHECK/DRUG SCRIN FEE	7,412	3,253	4,000	7,311
20.45.**5560.**	HEALTH INSURANCE	152,223	75,520	171,677	168,352
20.45.10.5562.00	LONG TERM DISABILITY	4,500	2,357	4,800	4,800
20.45.**5585.**	PAYROLL TAXES	91,732	51,212	94,157	111,931
20.45.**5610.**	DEFERRED COMPENSATION	46,226	23,770	49,095	52,440
Total Personnel		1,532,334	839,314	1,576,550	1,837,492
Operations					
20.45.**6010.**	ENDOWMENT TRUSTEE FEES	1,052	664	2,000	1,090
20.45.**6020.**	ACCOUNTING	22,021	13,166	29,000	24,000
20.45.**6030.**	PROMOTIONS	15,191	7,953	7,700	16,200
20.45.**6050.**	MILEAGE & TRAVEL	17,864	8,499	20,500	20,000
20.45.**6070.**	COMPUTER SERVICES	19,765	11,101	26,021	22,645
20.45.20.6085.00	VOLUNTEER RECOGNITION	2,545	4,641	8,000	8,000
20.45.**6090.**	RECURRING MAINTENANCE	45,121	20,964	41,400	42,400
20.45.**6100.**	GENERAL SUPPLIES	80,667	52,723	87,500	88,500
20.45.**6105.**	CONGREGATE MEALS	1,116,377	619,834	1,152,500	1,366,500
20.45.**6110.**	INSURANCE	11,746	8,853	10,000	10,800
20.45.**6115.**	UNIFORMS	2,721	464	4,300	4,300
20.45.**6130.**	MEALS - MEETINGS	350	99	-	-
20.45.**6150.**	OFFICE SUPPLIES	4,619	3,289	6,900	6,900
20.45.**6170.**	NEWSLETTER PRINTING	10,207	3,242	12,500	14,000
20.45.**6175.**	RECRUITMENT - JOB ADS	348	319	2,500	2,500
20.45.**6180.**	PURCHASED SERVICES	-	-	3,000	500
20.45.**6185.**	MEMBERSHIPS	3,366	610	2,800	2,800
20.45.**6200.**	RECREATION SUPPLIES	11	289	1,700	-
20.45.**6240.**	TELEPHONE	19,278	9,439	21,200	20,200
20.45.**6245.**	PROFESSIONAL DEVELOPMENT	4,559	935	6,000	6,000
20.45.**6270.**	VAN/BUS FUEL	30,605	20,305	42,500	53,000
20.45.**6290.**	UTILITIES	35,773	10,059	28,000	38,000
20.45.**6350.**	RENT	42,834	21,376	36,000	45,000
20.45.**6380.**	MISCELLANEOUS EXPENSE	2,406	-	2,000	2,000
20.45.**6410.**	FACILITY MAINTENANCE	6,601	6,828	19,000	8,000
20.45.**6420.**	REPAIR MOBILE	30,182	20,705	26,500	32,500
20.45.**6450.**	SENIOR COMPANION PROGRAM	8,000	-	1,500	1,500
20.45.10.6455.00	VISTA	-	-	3,500	3,500
20.45.**6480.**	POSTAGE	18,759	9,238	19,800	20,200
Total Operations		1,552,967	855,596	1,624,321	1,861,035
Capital/Transfers/Debt					
20.45.**7080.**	UNSCHEDULED EQUIPMENT	36,675	23,735	-	-
Total Capital/Transfers/Debt		36,675	23,735	-	-
Total Expenses		3,121,976	1,718,644	3,200,871	3,698,527
Total CASS COUNTY SENIOR PROGRAMS (20)		1,322,855	1,431,424	46,887	(2,976)

Income Statement-Budget 2023

		Actual 12/31/2021	YTD Actual 06/30/2022	Final Budget 2022	Prelim Budget 2023
<u>CASS COUNTY TRANSIT FUND (21)</u>					
Revenues					
21.45.25.4010.10	PROJECT INCOME - TRANSIT	960	961	1,200	2,000
21.45.25.4855.00	FEDERAL FUNDS (CAPITAL)	40,926	-	-	-
21.45.**.4860.**	STATE AID	46,885	-	39,558	42,872
21.45.25.4861.00	RTAP FUNDING	495	-	-	-
Total		89,266	961	40,758	44,872
Total Revenues					
		89,266	961	40,758	44,872
Expenses					
Personnel					
21.45.**.5100.**	FULL TIME COMPENSATION	11,389	5,213	14,561	11,199
21.45.25.5200.00	PART TIME COMPENSATION	10,388	7,673	8,954	15,600
21.45.**.5520.**	WORKER'S COMPENSATION	279	212	325	300
21.45.25.5560.00	HEALTH INSURANCE	1,708	893	2,200	1,891
21.45.25.5585.00	PAYROLL TAXES	1,659	982	1,768	2,069
21.45.25.5610.00	DEFERRED COMPENSATION	491	267	700	563
Total Personnel		25,913	15,240	28,508	31,622
Operations					
21.45.25.6020.00	ACCOUNTING/AUDIT FEES	236	236	-	-
21.45.25.6030.00	PROMOTION	2,655	1,300	2,500	2,500
21.45.25.6050.00	MILEAGE & TRAVEL	247	131	250	250
21.45.25.6070.00	COMPUTER SERVICE FEES	461	481	-	-
21.45.25.6110.00	INSURANCE	1,758	1,664	1,200	1,200
21.45.25.6115.00	UNIFORMS	106	-	-	-
21.45.25.6150.00	OFFICE SUPPLIES	6	-	-	-
21.45.25.6170.00	PRINTING	211	57	-	-
21.45.**.6180.**	HEALTH & DRUG SCREENING	-	-	200	-
21.45.25.6240.00	TELEPHONE - INTERNET - CABLE	772	461	600	800
21.45.25.6245.00	PROFESSIONAL DEVELOPMENT	540	-	-	-
21.45.25.6270.00	VAN/BUS FUEL	1,943	1,251	3,000	4,000
21.45.25.6350.00	RENT	3,057	2,209	2,500	2,500
21.45.25.6380.00	MISCELLANEOUS EXPENSE	24	-	-	-
21.45.25.6420.00	VAN/BUS REPAIR	2,303	1,350	2,000	2,000
Total Operations		14,319	9,140	12,250	13,250
Capital/Transfers/Debt					
21.45.25.7080.00	UNSCHEDULED EQUIPMENT	49,035	-	-	-
Total Capital/Transfers/Debt		49,035	-	-	-
Total Expenses					
		89,266	24,380	40,758	44,872
Total CASS COUNTY TRANSIT FUND (21)					
		-	(23,419)	(0)	(0)

Income Statement-Budget 2023

		Actual	YTD Actual	Final Budget	Prelim Budget
		12/31/2021	06/30/2022	2022	2023
METRO SENIOR RIDE SERVICE - MN (22)					
Revenues					
22.45.25.4010.10	PROJECT INCOME - TRANSIT	20,956	11,507	30,000	28,000
22.45.25.4860.40	MOORHEAD FUNDING	115,063	57,095	123,004	131,434
Total		136,019	68,602	153,004	159,434
Total Revenues					
		136,019	68,602	153,004	159,434
Expenses					
Personnel					
22.45.**.5100.**	FULL TIME COMPENSATION	24,647	13,196	27,500	27,552
22.45.25.5200.00	PART TIME COMPENSATION	70,853	39,518	77,500	82,562
22.45.**.5520.**	WORKER'S COMPENSATION	914	1,244	1,600	1,098
22.45.25.5560.00	HEALTH INSURANCE	3,824	2,315	5,000	4,905
22.45.25.5585.00	PAYROLL TAXES	7,238	4,008	7,166	8,403
22.45.25.5610.00	DEFERRED COMPENSATION	738	530	700	1,062
Total Personnel		108,215	60,812	119,466	125,581
Operations					
22.45.25.6010.01	CREDIT CARD PROCESSING FEES	54	34	-	-
22.45.25.6020.00	ACCOUNTING FEES/AUDIT	1,158	473	1,500	1,200
22.45.25.6030.00	PROMOTION	1,259	324	1,200	750
22.45.25.6050.00	MILEAGE & TRAVEL	250	133	300	300
22.45.25.6070.00	COMPUTER SERVICE FEES	1,514	961	2,500	2,000
22.45.25.6110.00	INSURANCE	2,987	2,981	3,000	3,150
22.45.25.6115.00	UNIFORMS	-	-	250	250
22.45.25.6170.00	PRINTING	108	-	200	200
22.45.**.6180.**	PURCHASED SERVICES	-	-	250	-
22.45.25.6185.00	MEMBERSHIPS	384	-	-	-
22.45.25.6240.00	TELEPHONE - INTERNET - CABLE	1,121	435	1,500	1,000
22.45.25.6245.00	PROFESSIONAL DEVELOPMENT	45	-	125	125
22.45.25.6250.00	TRAVEL	-	-	300	-
22.45.25.6350.00	RENT	2,842	3,448	6,895	5,194
22.45.25.6380.00	MISCELLANEOUS EXPENSE	-	-	268	484
22.45.25.6420.00	VAN/BUS REPAIR	6,193	2,451	3,000	3,000
Total Operations		26,831	17,156	33,538	33,853
Capital/Transfers/Debt					
22.45.25.7080.00	UNSCHEDULED EQUIPMENT	973	-	-	-
Total Capital/Transfers/Debt		973	-	-	-
Total Expenses					
		136,019	77,968	153,004	159,434
Total METRO SENIOR RIDE SERVICE - MN (22)		-	(9,366)	0	(0)

Fargo Park District Budget Highlights 2023, Preliminary Budget

Updated 7/29/2022

1. Overall Comments

- i. General Fund Budget is balanced at \$30,240,858
- ii. Mill levy rate of 38.41 for the preliminary budget, an increase of 4.55 mills from 2022
- iii. All Funds

General Fund	\$30,240,858
Debt Service Fund	10,299,512
Valley Senior Services	<u>5,806,236</u>
Total All Funds	\$46,346,606

- Courts Plus had previously be a separately reported fund in our budget process and our financial reporting process. Due to change in financial reporting process for the audit, Courts Plus is now rolled into the General Fund for both.

b. Payroll changes

- i. 9 additional positions, with a budgeted cost at \$731,000
- ii. Full-time staff compensation pool increase of 5%
- iii. Seasonal staffing increases of 18%
- iv. health insurance increase of 14%

2. Capitals

- a. Capitals for 2023 Preliminary Budget of \$5,354,180. Increase of \$1,251,206 from 2022 budget.
- b. Detail of the 2023 Capitals Request Schedule is provided.

3. Continuing Education

- a. Final continuing education amounted to \$164,720.

4. Recreation (01)

- a. Projecting to see slight increases in revenue from recreational programs
- b. Increase in payroll related to hiring of Sports Complex Manager
- c. Decrease expenses related to scheduled equipment needs

5. Events (05)

- a. Increase in expense related to an additional staff member

6. Concessions (08)

- a. Projecting an increase in revenues of concessions for 2023 compared to 2022.
- b. Increase in expense related to additional staffing needs

7. Golf Courses (10)

- a. Project a revenue increase in revenues in 2023 compared to 2022. We expect to see a decrease in the actual figures in 2022 compared to 2021 due to weather, but otherwise the courses have been very busy in June of 2022.
- b. Expect revenue increases in our driving ranges. New turf at Osgood will extend driving range availability in the Spring and Fall.
- c. Payroll expenses will be slightly shifting, as we are proposing to bring on 3 Full Time Golf Pro Assistants. These are Part Time positions currently.
- d. Repairs expenses will be drastically decreased in 2023 budget, as the Osgood Sloughing Project was budgeted in 2022.
- e. Major Capital Expenses for 2023 include:
 - i. Osgood Irrigation Upgrade - \$400,000
 - ii. Edgewood Cart Path Updates on holes 12, 13, 14, 16, 17 - \$150,000
 - iii. Rose Creek Cart Path Widening to 8Ft - \$128,000

8. Facilities (15)

- a. Increase in revenue related to Cornerstone Agreement
- b. Increase in Capital Expenses related to:
 - i. Sports Arena Roof Replacement - \$775,000
 - ii. SWYA Cornerstone Projects - \$180,000
 - iii. SWYA Zamboni Replacement - \$93,275

9. Neighborhood Parks (20)

- a. Decrease in budgeted capital expenses

10. Pools (25)

- a. Operations of Island Park Pool not included, as it won't be open in 2023. This will lead to a decrease in both revenue and expenses.
- b. Increase in capital expenses for pool equipment. Pumps, strainer baskets, and other necessary equipment to keep pools running.
- c. Increase in debt principal and interest for Island Park Pool bridge loan by \$714,900

11. Operations (30)

- a. Increase in payroll expenses for part time staffing needs
- b. Major Capital Expenses for 2023 include:
 - i. Payloader - \$258,000
 - ii. Village West Trail Replacement - \$240,000
 - iii. McCormick Trail Replacement - \$170,000
 - iv. Repair North Softball Complex Outfall - \$150,000
 - v. Metro wide Amenities Study - \$150,000
 - vi. Masterplan for Community Parks - \$100,000

12. Administration (50)

- a. Increase in payroll mainly related to addition of two new positions, Deputy of Administration and Deputy of Operations
- b. Increase expenses in computer services and IT needs
- c. Increase in liability insurance by around \$50,000

13. Broadway Square (09)

- a. Decrease in budgeted 2023 revenues by approximately \$42,000 compared to 2022
- b. Decrease in budgeted 2023 expenses compared to 2022
 - i. Payroll by approximately \$98,000, as it will be just one Full Time Employee.
 - ii. Promotion and Advertising by approximately \$38,000

14. Park Foundation Operations

- a. Adding of a Full Time Executive Director that sole job responsibility will be for the Foundation.

15. Debt Service Fund

- a. Added new debt for Coliseum Parking Lot
- b. New Mills for the addition to the Fargo Sports Complex

16. Forestry Fund

- a. Decrease in capital expense costs by around \$300,000 from the 2022 budget.

17. Courts Plus (12)

- a. Projecting a surplus of \$42,431 for 2023. This includes no \$200,000 transfer from general fund (as Courts Plus is in the General Fund now.)
- b. Total increase in revenue, as memberships costs will go up, as well as number of members has been increasing.
- c. Decrease in budgeted expenses mostly related to Courts Plus note recoding depreciation on the Fund Budget Statements anymore (accounting change due to them being incorporated in the General Fund). However, they will be recording their long term lease payment as an expense now. The net change of these two changes is a positive \$167,000 for Courts Plus in the 2023 budget

18. Valley Senior Services (45)

- a. Projected deficit of \$3,495
- b. Projected increase in revenues
 - i. Increase in projected federal revenue in 2023
 - ii. Increase in projected revenue from mill levies in 2023
- c. Projected increase in expenses
 - i. Primarily due to decrease in part-time salaries.
 - ii. Also increase in meal costs